



Study and training support loans fortnightly tax table

Tax table for payments made fortnightly in 2020-21 financial year when employee has a study or training support loan.

Last updated 21 June 2021

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Use this table for payments made from 1 July 2020 to 30 June 2021.

Use the study and training support loans [component look-up tool \(XLSX 34KB\)](#) to quickly work out the fortnightly component.

Using this table

You should use this table if you make fortnightly payments and your employee has:


- given you a Tax file number declaration or Withholding declaration
- answered **yes** to the question on whether they have a
 - Higher Education Loan Program (HELP) debt
 - VET Student Loan (VSL) debt
 - Financial Supplement (FS) debt
 - Student Start-up Loan (SSL) debt (includes ABSTUDY SSL debts)

- Trade Support Loan (TSL) debt
- fortnightly income of \$1,792 or more, if they have claimed the tax-free threshold
- fortnightly income of \$1,092 or more, if they have not claimed the tax-free threshold
- not completed a **Medicare levy variation declaration** claiming a reduction or exemption in the Medicare levy for having a spouse or dependants and low family income.

You must withhold the study and training support loans component from all of your employee's earnings, including taxable allowances, bonuses and commissions.

Do not withhold any amount for study and training support loans from lump sum termination payments.

See also:

- You can download the [fortnightly withholding for study and training support loans component \(PDF 764KB\)](#) , a printable look-up table.

Working out the withholding amount

To work out the amount you need to withhold:

1. Use the **Fortnightly tax table** to calculate the fortnightly withholding amount for your employee's earnings, allowing for any tax offsets claimed.
2. Use this study and training support loans fortnightly tax table to calculate the study and training support loans component to withhold.
3. Add the study and training support loans component to the withholding amount.
4. Withhold this amount from your employee's earnings.

Finding the study and training support loans fortnightly component




PAYG withholding publications



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Input your employee's fortnightly earnings (ignoring any cents) in column 1 into the [study and training support loans component look-up tool \(XLSX 34KB\)](#)  and use the appropriate column to find the study and training support loans component.

Use column 2 if your employee is either:

- claiming the tax-free threshold
- a foreign resident.

Use column 3 if your employee is not claiming the tax-free threshold.

Example:

The employee has claimed the tax-free threshold and has fortnightly earnings of \$2,774.00. Ignoring cents, input \$2,774 into the [study and training support loans component look-up tool \(XLSX 34KB\)](#) . The study and training support loans fortnightly component in column 2 is \$124.

Using a formula

The withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software

package use Statement of formulas for calculating study and training support loans components.

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You can access all pay as you go (PAYG) withholding tax tables and other PAYG withholding publications quickly and easily from our website. For more information:

- refer to **Tax tables**
- visit **PAYG withholding**.

If you need more information about the correct amount of tax to withhold, phone us on either:

- **13 28 61** if you are an individual
- **13 28 66** if you are an employer or payer.

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