



Schedule 9 – Tax table for seniors and pensioners

This schedule applies to payments made from 1 July 2026.

Using this schedule

This withholding schedule is made by the Commissioner of Taxation in accordance with sections 15–25 and 15–30 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). It applies to withholding payments covered by Subdivisions 12-B (except sections 12–50 and 12–55), and 12-D of Schedule 1 to the TAA.

Use this schedule if you make payments to:

- seniors and pensioners who, at the end of the relevant financial year, are 67 years of age or older (for example, to be eligible for the year ending 30 June 2026, a payee must be born on or before 30 June 1959)
- veterans receiving a service pension or war widow and widowers receiving an income support supplement from the Department of Veterans' Affairs who are at least 60 years of age.

This schedule applies to weekly payments including:

- salary, wages, allowances and leave loading paid to employees
- director's fees
- payments to labour-hire workers
- compensation, sickness or accident payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner)
- a non-super income stream
- a super income stream.

This schedule can only apply if the payee has provided you with either:

- a *Withholding declaration* (NAT 3093) indicating that they are an Australian resident for tax purposes at question 4 and answered **yes** to questions 5 and 8
- a *Withholding declaration – short version for seniors and pensioners* (NAT 5072) indicating that they are an Australian resident for tax purposes at question 4 and answered **yes** to questions 5 and 6.

For super income stream payments, you must also use *Schedule 13 – Tax table for superannuation income streams* (NAT 70982) to calculate withholding.

Working out the withholding amount

To work out the withholding amount:

1. Calculate your payee's total weekly earnings, add any allowances and irregular payments that will be included in this week's pay to the normal weekly earnings, ignoring any cents.
2. In column 1, find your payee's total weekly earning.
3. Use the appropriate column to find the correct amount to withhold. If your payee is
 - single, use column 2
 - a member of an illness-separated couple, use column 3
 - a member of a couple, use column 4.
4. If your payee is entitled to a tax offset or a Medicare levy adjustment, subtract its weekly value from the withholding amount found in step 3.

Example:

Calculating the withholding amount

A payee has weekly earnings of \$662.95 and has not claimed a Medicare levy exemption. To work out the correct amount to withhold, ignore cents and use column 1 and find \$662.

If the payee is:

- single, use column 2 to find the correct amount to withhold (\$2.00)
- a member of an illness-separated couple, use column 3 to find the correct amount to withhold (\$6.00)
- a member of a couple, use column 4 to find the correct amount to withhold (\$21.00).

Calculating fortnightly or monthly withholding amounts

First calculate the weekly equivalent of fortnightly or monthly earnings. If you pay:

- **fortnightly** – divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by 2. Ignore any cents in the result and then add 99 cents
- **monthly** – obtain the sum of the monthly earnings and the amount of any allowances subject to withholding (if the result is an amount ending in 33 cents, add one cent). Multiply this amount by 3 and then divide by 13. Ignore any cents in the result and then add 99 cents.

Then calculate fortnightly or monthly withholding amounts as follows:

- **fortnightly** – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by 2
- **monthly** – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by 13, divide the product by 3 and round the result to the nearest dollar.

Using a formula

The withholding amounts shown in this schedule can be expressed in a mathematical form.

You should read this section with *Schedule 1 - Statement of formulas* (NAT 1004) for calculating amounts to be withheld. If you have developed your own payroll or accounting software package, use the following formulas and the coefficients outlined below.

The formulas comprise linear equations of the form $y = ax - b$, where:

- **y** is the withholding amount expressed in dollars
- **x** is the weekly earnings rounded down to whole dollars plus 99 cents
- **a** and **b** are the values of the coefficients for the formulas shown in the relevant 'Values of the coefficients a and b for each set of formulas' tables.

Note: Additional scales have been provided where the payee has claimed a FULL or HALF Medicare levy exemption.

Values of the coefficients a and b for each set of formulas

Scale 1 – Payee is single:

Weekly earnings (x)	a	b
Less than \$648	–	–
Less than \$692	0.1500	97.2308
Less than \$721	0.2750	183.8510
Less than \$851	0.2840	190.3413
Less than \$865	0.3840	275.4721
Less than \$1,036	0.5277	399.8279
Less than \$1,064	0.4027	270.3231
Less than \$1,282	0.3227	185.1923
Less than \$2,596	0.3200	181.7319
Less than \$3,653	0.3900	363.4627
\$3,653 & over	0.4700	655.7704

Scale 2 – Payee is a member of an illness-separated couple:

Weekly earnings (x)	a	b
Less than \$623	–	–
Less than \$668	0.1500	93.5769
Less than \$721	0.2750	177.1514
Less than \$851	0.2840	183.6418
Less than \$865	0.3840	268.7726
Less than \$982	0.5277	393.1284
Less than \$1,064	0.4027	270.3231
Less than \$1,282	0.3227	185.1923
Less than \$2,596	0.3200	181.7319
Less than \$3,653	0.3900	363.4627
\$3,653 & over	0.4700	655.7704

Scale 3 – Payee is a member of a couple:

Weekly earnings (x)	a	b
Less than \$567	–	–
Less than \$612	0.1500	85.1538
Less than \$721	0.2750	161.7091
Less than \$851	0.2840	168.1995
Less than \$858	0.3840	253.3303
Less than \$865	0.2590	145.9673
Less than \$1,064	0.4027	270.3231
Less than \$1,282	0.3227	185.1923
Less than \$2,596	0.3200	181.7319
Less than \$3,653	0.3900	363.4627
\$3,653 & over	0.4700	655.7704

Scale 4 – Payee is single and is claiming a FULL Medicare levy exemption:

Weekly earnings (x)	a	b
Less than \$648	–	–
Less than \$692	0.1500	97.2308
Less than \$721	0.2750	183.8510
Less than \$865	0.2840	190.3413
Less than \$1,036	0.4277	314.6971
Less than \$1,282	0.3027	185.1923
Less than \$2,596	0.3000	181.7308
Less than \$3,653	0.3700	363.4615
\$3,653 & over	0.4500	655.7692

Scale 5 – Payee is a member of an illness-separated couple and is claiming a FULL Medicare levy exemption:

Weekly earnings (x)	a	b
Less than \$623	–	–
Less than \$668	0.1500	93.5769
Less than \$721	0.2750	177.1514
Less than \$865	0.2840	183.6418
Less than \$982	0.4277	307.9976
Less than \$1,282	0.3027	185.1923
Less than \$2,596	0.3000	181.7308
Less than \$3,653	0.3700	363.4615
\$3,653 & over	0.4500	655.7692

Scale 6 – Payee is a member of a couple and is claiming a FULL Medicare levy exemption:

Weekly earnings (x)	a	b
Less than \$567	–	–
Less than \$612	0.1500	85.1538
Less than \$721	0.2750	161.7091
Less than \$858	0.2840	168.1995
Less than \$865	0.1590	60.8365
Less than \$1,282	0.3027	185.1923
Less than \$2,596	0.3000	181.7308
Less than \$3,653	0.3700	363.4615
\$3,653 & over	0.4500	655.7692

Scale 7 – Payee is single and is claiming a HALF Medicare levy exemption:

Weekly earnings (x)	a	b
Less than \$648	–	–
Less than \$692	0.1500	97.2308
Less than \$721	0.2750	183.8510
Less than \$865	0.2840	190.3413
Less than \$1,036	0.4277	314.6971
Less than \$1,185	0.3027	185.1923
Less than \$1,282	0.3527	244.4452
Less than \$1,481	0.3500	240.9837
Less than \$2,596	0.3100	181.7308
Less than \$3,653	0.3800	363.4615
\$3,653 & over	0.4600	655.7692

Scale 8 – Payee is a member of an illness-separated couple and is claiming a HALF Medicare levy exemption:

Weekly earnings (x)	a	b
Less than \$623	–	–
Less than \$668	0.1500	93.5769
Less than \$721	0.2750	177.1514
Less than \$865	0.2840	183.6418
Less than \$982	0.4277	307.9976
Less than \$1,185	0.3027	185.1923
Less than \$1,282	0.3527	244.4452
Less than \$1,481	0.3500	240.9837
Less than \$2,596	0.3100	181.7308
Less than \$3,653	0.3800	363.4615
\$3,653 & over	0.4600	655.7692

Scale 9 – Payee is a member of a couple and is claiming a HALF Medicare levy exemption:

Weekly earnings (x)	a	b
Less than \$567	–	–
Less than \$612	0.1500	85.1538
Less than \$721	0.2750	161.7091
Less than \$858	0.2840	168.1995
Less than \$865	0.1590	60.8365
Less than \$1,185	0.3027	185.1923
Less than \$1,282	0.3527	244.4452
Less than \$1,481	0.3500	240.9837
Less than \$2,596	0.3100	181.7308
Less than \$3,653	0.3800	363.4615
\$3,653 & over	0.4600	655.7692

Medicare levy parameters

	With Medicare levy	Half Medicare levy
Weekly earnings threshold	851	1,185
Weekly earnings shade-in threshold	1,064	1,481
Medicare levy family threshold	61,623	61,623
Weekly family threshold divisor	52	52
Additional child	4,338	4,338
Shading out point multiplier	0.1000	0.0500
Shading out point divisor	0.0800	0.0400
Weekly levy adjustment factor	851.3100	1,185.0600
Medicare levy	0.0200	0.0100

Rounding of withholding amounts

Withholding amounts calculated as a result of applying the formulas are rounded to the nearest dollar. Results ending in 50 cents are rounded to the next dollar.

If TFN is not provided, ignore cents when you calculate withholding amounts.

Software

Payroll or accounting software written in accordance with the formulas in this schedule should be tested for accuracy against the withholding amounts provided. You should only use such software if it produces the exact amounts.

Tax file number (TFN) declarations

The answers your payees provide on their *Tax file number declaration* (NAT 3092) helps determine the amount you need to withhold from their payments. A *Tax file number declaration* applies to any payments made after you receive the declaration. If you receive an updated declaration from a payee, it will override the previous one.

If a payee does not give you a valid *Tax file number declaration* within 14 days of starting a payer–payee relationship, you must tell us by:

- providing employment and tax information about your payee in your STP Phase 2 reporting (ato.gov.au/stp2guide) and including the applicable tax treatment code beginning in 'N', or
- completing a *Tax file number declaration* form with all available details of the payee and sending it to us.

When a TFN has not been provided

You must withhold 47% from any payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents), if all of the following apply:

- they have not quoted their TFN
- they have not claimed an exemption from quoting their TFN
- they have not advised you that they have applied for a TFN or have made an enquiry with us.

If a payee states at question 1 of the *Tax file number declaration* they have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) with us, they have **28 days** to provide you with their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold 47% from any payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents) unless we tell you not to.

Do not allow for any tax offsets or Medicare levy adjustment. Do not withhold any amount for study and training support loans.

When your payee has a study and training support loan debt

If your payee has a HELP, VSL, FS, SSL or AASL debt, you may need to withhold additional amounts from their payments. Your payee will need to notify you of this on their *Tax file number declaration* or *Withholding declaration*.

To calculate additional withholding amounts for HELP, VSL, FS, SSL or AASL debts, refer to *Study and training support loans weekly tax table* (NAT 2173).

Allowances

Generally, allowances are added to normal earnings and the amount to withhold is calculated on the total amount of earnings and allowances.

For more information on when to withhold and report on allowances, refer to ato.gov.au/allowances.

Leave loading

If you pay leave loading as a lump sum, you need to use *Schedule 5 – Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348) to calculate withholding.

If you pay leave loading on a pro-rata basis, add the leave loading payment to the earnings for that period to calculate withholding.

Withholding declarations

A payee may use the *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you. For more information on tax offsets, refer to 'Claiming tax offsets'.

Payees can also use a *Withholding declaration* to advise you of changes to their circumstances that may affect the amount you need to withhold from their payments.

Changes that may affect the amount you need to withhold include the payee:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising of a HELP, VSL, FS, SSL or AASL debt (or changes to them)
- claiming an entitlement to a seniors and pensioners tax offset.

When your payee provides you with a *Withholding declaration*, it will take effect from the next payment you make. If you receive an updated declaration from a payee, it will replace the previous one.

A payee must have provided you with a valid *Tax file number declaration* before they can provide you with a *Withholding declaration*.

Claiming tax offsets

The seniors and pensioners tax offset (SAPTO) is incorporated into this schedule. If your payee chooses to claim their entitlement to other tax offsets through reduced withholding, they must give you a *Withholding declaration*.

To work out your payee's annual tax offset entitlement into a weekly value, use the 'Ready reckoner for tax offsets'. Deduct this amount from the amount shown in column 2, 3 or 4 of the tax table.

Ready reckoner for tax offsets

Tax offset entitlement – weekly value

Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$
1	–	400	8
2	–	500	10
3	–	600	11
4	–	700	13
5	–	800	15
6	–	900	17
7	–	1,000	19
8	–	1,173	22
9	–	1,200	23
10	–	1,400	27
20	–	1,600	30
30	1	1,800	34
40	1	2,000	38
50	1	2,200	42
57	1	2,400	46
60	1	2,600	49
70	1	2,800	53
80	2	3,000	57
90	2	3,200	61
100	2	3,400	65
200	4	3,600	68
300	6	3,800	72
338	6	4,000	76

If the exact tax offset amount claimed is not shown in the ready reckoner, add the values for an appropriate combination.

Example:

Calculating tax offset entitlement

Tax offsets of \$422 claimed. Add values of \$400, \$20 and \$2

$$= \$8 + \$0 + \$0$$

$$= \$8.$$

Therefore, reduce the amount to be withheld by \$8.

Medicare levy exemptions

To claim the Medicare levy FULL or HALF exemption, a payee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration*.

If using the formulas to calculate withholding, use the applicable scale where the payee has claimed a FULL or HALF Medicare levy exemption.

Medicare levy adjustments

To claim the Medicare levy adjustment (available to some low income earners with dependants), a payee must lodge a *Medicare levy variation declaration* with their *Tax file number declaration*.

For instructions on how to work out the Medicare levy adjustment, refer to *Medicare levy adjustment weekly tax table* (NAT 1010).

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications at:

- ato.gov.au/taxtables
- ato.gov.au/paygw

Tax table for seniors and pensioners

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
566	0.00	0.00	0.00	641	0.00	3.00	15.00	716	13.00	20.00	35.00	791	35.00	41.00	57.00
567	0.00	0.00	0.00	642	0.00	3.00	15.00	717	14.00	20.00	36.00	792	35.00	42.00	57.00
568	0.00	0.00	0.00	643	0.00	3.00	15.00	718	14.00	21.00	36.00	793	35.00	42.00	57.00
569	0.00	0.00	0.00	644	0.00	3.00	16.00	719	14.00	21.00	36.00	794	35.00	42.00	58.00
570	0.00	0.00	0.00	645	0.00	3.00	16.00	720	14.00	21.00	37.00	795	36.00	42.00	58.00
571	0.00	0.00	1.00	646	0.00	3.00	16.00	721	15.00	21.00	37.00	796	36.00	43.00	58.00
572	0.00	0.00	1.00	647	0.00	4.00	16.00	722	15.00	22.00	37.00	797	36.00	43.00	58.00
573	0.00	0.00	1.00	648	0.00	4.00	17.00	723	15.00	22.00	37.00	798	37.00	43.00	59.00
574	0.00	0.00	1.00	649	0.00	4.00	17.00	724	16.00	22.00	38.00	799	37.00	44.00	59.00
575	0.00	0.00	1.00	650	0.00	4.00	17.00	725	16.00	23.00	38.00	800	37.00	44.00	59.00
576	0.00	0.00	1.00	651	1.00	4.00	18.00	726	16.00	23.00	38.00	801	37.00	44.00	60.00
577	0.00	0.00	2.00	652	1.00	4.00	18.00	727	16.00	23.00	39.00	802	38.00	44.00	60.00
578	0.00	0.00	2.00	653	1.00	5.00	18.00	728	17.00	23.00	39.00	803	38.00	45.00	60.00
579	0.00	0.00	2.00	654	1.00	5.00	18.00	729	17.00	24.00	39.00	804	38.00	45.00	60.00
580	0.00	0.00	2.00	655	1.00	5.00	19.00	730	17.00	24.00	39.00	805	39.00	45.00	61.00
581	0.00	0.00	2.00	656	1.00	5.00	19.00	731	18.00	24.00	40.00	806	39.00	46.00	61.00
582	0.00	0.00	2.00	657	1.00	5.00	19.00	732	18.00	25.00	40.00	807	39.00	46.00	61.00
583	0.00	0.00	2.00	658	2.00	5.00	20.00	733	18.00	25.00	40.00	808	39.00	46.00	62.00
584	0.00	0.00	3.00	659	2.00	5.00	20.00	734	18.00	25.00	41.00	809	40.00	46.00	62.00
585	0.00	0.00	3.00	660	2.00	6.00	20.00	735	19.00	25.00	41.00	810	40.00	47.00	62.00
586	0.00	0.00	3.00	661	2.00	6.00	20.00	736	19.00	26.00	41.00	811	40.00	47.00	62.00
587	0.00	0.00	3.00	662	2.00	6.00	21.00	737	19.00	26.00	41.00	812	41.00	47.00	63.00
588	0.00	0.00	3.00	663	2.00	6.00	21.00	738	20.00	26.00	42.00	813	41.00	48.00	63.00
589	0.00	0.00	3.00	664	3.00	6.00	21.00	739	20.00	27.00	42.00	814	41.00	48.00	63.00
590	0.00	0.00	3.00	665	3.00	6.00	21.00	740	20.00	27.00	42.00	815	41.00	48.00	64.00
591	0.00	0.00	4.00	666	3.00	6.00	22.00	741	20.00	27.00	43.00	816	42.00	48.00	64.00
592	0.00	0.00	4.00	667	3.00	7.00	22.00	742	21.00	27.00	43.00	817	42.00	49.00	64.00
593	0.00	0.00	4.00	668	3.00	7.00	22.00	743	21.00	28.00	43.00	818	42.00	49.00	64.00
594	0.00	0.00	4.00	669	3.00	7.00	23.00	744	21.00	28.00	43.00	819	43.00	49.00	65.00
595	0.00	0.00	4.00	670	3.00	7.00	23.00	745	22.00	28.00	44.00	820	43.00	50.00	65.00
596	0.00	0.00	4.00	671	4.00	8.00	23.00	746	22.00	29.00	44.00	821	43.00	50.00	65.00
597	0.00	0.00	5.00	672	4.00	8.00	23.00	747	22.00	29.00	44.00	822	43.00	50.00	66.00
598	0.00	0.00	5.00	673	4.00	8.00	24.00	748	22.00	29.00	45.00	823	44.00	50.00	66.00
599	0.00	0.00	5.00	674	4.00	8.00	24.00	749	23.00	29.00	45.00	824	44.00	51.00	66.00
600	0.00	0.00	5.00	675	4.00	9.00	24.00	750	23.00	30.00	45.00	825	44.00	51.00	66.00
601	0.00	0.00	5.00	676	4.00	9.00	24.00	751	23.00	30.00	45.00	826	45.00	51.00	67.00
602	0.00	0.00	5.00	677	4.00	9.00	25.00	752	24.00	30.00	46.00	827	45.00	52.00	67.00
603	0.00	0.00	5.00	678	5.00	10.00	25.00	753	24.00	30.00	46.00	828	45.00	52.00	67.00
604	0.00	0.00	6.00	679	5.00	10.00	25.00	754	24.00	31.00	46.00	829	45.00	52.00	68.00
605	0.00	0.00	6.00	680	5.00	10.00	26.00	755	24.00	31.00	47.00	830	46.00	52.00	68.00
606	0.00	0.00	6.00	681	5.00	10.00	26.00	756	25.00	31.00	47.00	831	46.00	53.00	68.00
607	0.00	0.00	6.00	682	5.00	11.00	26.00	757	25.00	32.00	47.00	832	46.00	53.00	68.00
608	0.00	0.00	6.00	683	5.00	11.00	26.00	758	25.00	32.00	47.00	833	47.00	53.00	69.00
609	0.00	0.00	6.00	684	6.00	11.00	27.00	759	25.00	32.00	48.00	834	47.00	53.00	69.00
610	0.00	0.00	6.00	685	6.00	11.00	27.00	760	26.00	32.00	48.00	835	47.00	54.00	69.00
611	0.00	0.00	7.00	686	6.00	12.00	27.00	761	26.00	33.00	48.00	836	47.00	54.00	70.00
612	0.00	0.00	7.00	687	6.00	12.00	27.00	762	26.00	33.00	48.00	837	48.00	54.00	70.00
613	0.00	0.00	7.00	688	6.00	12.00	28.00	763	27.00	33.00	49.00	838	48.00	55.00	70.00
614	0.00	0.00	7.00	689	6.00	13.00	28.00	764	27.00	34.00	49.00	839	48.00	55.00	70.00
615	0.00	0.00	8.00	690	6.00	13.00	28.00	765	27.00	34.00	49.00	840	48.00	55.00	71.00
616	0.00	0.00	8.00	691	7.00	13.00	29.00	766	27.00	34.00	50.00	841	49.00	55.00	71.00
617	0.00	0.00	8.00	692	7.00	13.00	29.00	767	28.00	34.00	50.00	842	49.00	56.00	71.00
618	0.00	0.00	9.00	693	7.00	14.00	29.00	768	28.00	35.00	50.00	843	49.00	56.00	71.00
619	0.00	0.00	9.00	694	7.00	14.00	29.00	769	28.00	35.00	50.00	844	50.00	56.00	72.00
620	0.00	0.00	9.00	695	8.00	14.00	30.00	770	29.00	35.00	51.00	845	50.00	57.00	72.00
621	0.00	0.00	9.00	696	8.00	15.00	30.00	771	29.00	36.00	51.00	846	50.00	57.00	72.00
622	0.00	0.00	10.00	697	8.00	15.00	30.00	772	29.00	36.00	51.00	847	50.00	57.00	73.00
623	0.00	0.00	10.00	698	8.00	15.00	31.00	773	29.00	36.00	52.00	848	51.00	57.00	73.00
624	0.00	0.00	10.00	699	9.00	15.00	31.00	774	30.00	36.00	52.00	849	51.00	58.00	73.00
625	0.00	0.00	10.00	700	9.00	16.00	31.00	775	30.00	37.00	52.00	850	51.00	58.00	73.00
626	0.00	0.00	11.00	701	9.00	16.00	31.00	776	30.00	37.00	52.00	851	52.00	58.00	74.00
627	0.00	1.00	11.00	702	9.00	16.00	32.00	777	31.00	37.00	53.00	852	52.00	59.00	74.00
628	0.00	1.00	11.00	703	10.00	16.00	32.00	778	31.00	38.00	53.00	853	52.00	59.00	75.00
629	0.00	1.00	12.00	704	10.00	17.00	32.00	779	31.00	38.00	53.00	854	53.00	60.00	75.00
630	0.00	1.00	12.00	705	10.00	17.00	32.00	780	31.00	38.00	54.00	855	53.00	60.00	75.00
631	0.00	1.00	12.00	706	11.00	17.00	33.00	781	32.00	38.00	54.00	856	54.00	60.00	76.00
632	0.00	1.00	12.00	707	11.00	18.00	33.00	782	32.00	39.00	54.00	857	54.00	61.00	76.00
633	0.00	2.00	13.00	708	11.00	18.00	33.00	783	32.00	39.00	54.00	858	54.00	61.00	77.00
634	0.00	2.00	13.00	709	11.00	18.00	34.00	784	33.00	39.00	55.00	859	55.00	61.00	77.00
635	0.00	2.00	13.00	710	12.00	18.00	34.00	785	33.00	40.00	55.00	860	55.00	62.00	77.00
636	0.00	2.00	13.00	711	12.00	19.00	34.00	786	33.00	40.00	55.00	861	56.00	62.00	77.00
637	0.00	2.00	14.00	712	12.00	19.00	34.00	787	33.00	40.00	56.00	862	56.00	63.00	78.00
638	0.00	2.00	14.00	713	12.00	19.00	35.00	788	34.00	40.00	56.00	863	56.00	63.00	78.00
639	0.00	2.00	14.00	714	13.00	19.00	35.00	789	34.00	41.00	56.00	864	57.00	63.00	78.00
640	0.00	3.00	15.00	715	13.00	20.00	35.00	790	34.00	41.00	56.00	865	57.00	64.00	78.00

Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld		
	Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$
866	58.00	64.00	79.00	946	100.00	107.00	111.00	1,026	142.00	143.00	143.00	1,106	172.00	172.00	172.00
867	58.00	65.00	79.00	947	100.00	107.00	111.00	1,027	143.00	144.00	144.00	1,107	172.00	172.00	172.00
868	59.00	65.00	80.00	948	101.00	108.00	112.00	1,028	143.00	144.00	144.00	1,108	173.00	173.00	173.00
869	59.00	66.00	80.00	949	101.00	108.00	112.00	1,029	144.00	144.00	144.00	1,109	173.00	173.00	173.00
870	60.00	66.00	80.00	950	102.00	109.00	113.00	1,030	144.00	145.00	145.00	1,110	173.00	173.00	173.00
871	60.00	67.00	81.00	951	103.00	109.00	113.00	1,031	145.00	145.00	145.00	1,111	174.00	174.00	174.00
872	61.00	68.00	81.00	952	103.00	110.00	113.00	1,032	145.00	146.00	146.00	1,112	174.00	174.00	174.00
873	61.00	68.00	82.00	953	104.00	110.00	114.00	1,033	146.00	146.00	146.00	1,113	174.00	174.00	174.00
874	62.00	69.00	82.00	954	104.00	111.00	114.00	1,034	146.00	146.00	146.00	1,114	175.00	175.00	175.00
875	62.00	69.00	82.00	955	105.00	111.00	115.00	1,035	147.00	147.00	147.00	1,115	175.00	175.00	175.00
876	63.00	70.00	83.00	956	105.00	112.00	115.00	1,036	147.00	147.00	147.00	1,116	175.00	175.00	175.00
877	63.00	70.00	83.00	957	106.00	112.00	115.00	1,037	148.00	148.00	148.00	1,117	176.00	176.00	176.00
878	64.00	71.00	84.00	958	106.00	113.00	116.00	1,038	148.00	148.00	148.00	1,118	176.00	176.00	176.00
879	65.00	71.00	84.00	959	107.00	113.00	116.00	1,039	148.00	148.00	148.00	1,119	176.00	176.00	176.00
880	65.00	72.00	84.00	960	107.00	114.00	117.00	1,040	149.00	149.00	149.00	1,120	177.00	177.00	177.00
881	66.00	72.00	85.00	961	108.00	115.00	117.00	1,041	149.00	149.00	149.00	1,121	177.00	177.00	177.00
882	66.00	73.00	85.00	962	108.00	115.00	117.00	1,042	150.00	150.00	150.00	1,122	177.00	177.00	177.00
883	67.00	73.00	86.00	963	109.00	116.00	118.00	1,043	150.00	150.00	150.00	1,123	178.00	178.00	178.00
884	67.00	74.00	86.00	964	109.00	116.00	118.00	1,044	150.00	150.00	150.00	1,124	178.00	178.00	178.00
885	68.00	74.00	86.00	965	110.00	117.00	119.00	1,045	151.00	151.00	151.00	1,125	178.00	178.00	178.00
886	68.00	75.00	87.00	966	110.00	117.00	119.00	1,046	151.00	151.00	151.00	1,126	178.00	178.00	178.00
887	69.00	75.00	87.00	967	111.00	118.00	119.00	1,047	152.00	152.00	152.00	1,127	179.00	179.00	179.00
888	69.00	76.00	88.00	968	112.00	118.00	120.00	1,048	152.00	152.00	152.00	1,128	179.00	179.00	179.00
889	70.00	77.00	88.00	969	112.00	119.00	120.00	1,049	153.00	153.00	153.00	1,129	179.00	179.00	179.00
890	70.00	77.00	88.00	970	113.00	119.00	121.00	1,050	153.00	153.00	153.00	1,130	180.00	180.00	180.00
891	71.00	78.00	89.00	971	113.00	120.00	121.00	1,051	153.00	153.00	153.00	1,131	180.00	180.00	180.00
892	71.00	78.00	89.00	972	114.00	120.00	121.00	1,052	154.00	154.00	154.00	1,132	180.00	180.00	180.00
893	72.00	79.00	90.00	973	114.00	121.00	122.00	1,053	154.00	154.00	154.00	1,133	181.00	181.00	181.00
894	72.00	79.00	90.00	974	115.00	121.00	122.00	1,054	155.00	155.00	155.00	1,134	181.00	181.00	181.00
895	73.00	80.00	90.00	975	115.00	122.00	123.00	1,055	155.00	155.00	155.00	1,135	181.00	181.00	181.00
896	74.00	80.00	91.00	976	116.00	122.00	123.00	1,056	155.00	155.00	155.00	1,136	182.00	182.00	182.00
897	74.00	81.00	91.00	977	116.00	123.00	124.00	1,057	156.00	156.00	156.00	1,137	182.00	182.00	182.00
898	75.00	81.00	92.00	978	117.00	123.00	124.00	1,058	156.00	156.00	156.00	1,138	182.00	182.00	182.00
899	75.00	82.00	92.00	979	117.00	124.00	124.00	1,059	157.00	157.00	157.00	1,139	183.00	183.00	183.00
900	76.00	82.00	93.00	980	118.00	125.00	125.00	1,060	157.00	157.00	157.00	1,140	183.00	183.00	183.00
901	76.00	83.00	93.00	981	118.00	125.00	125.00	1,061	157.00	157.00	157.00	1,141	183.00	183.00	183.00
902	77.00	83.00	93.00	982	119.00	126.00	126.00	1,062	158.00	158.00	158.00	1,142	184.00	184.00	184.00
903	77.00	84.00	94.00	983	119.00	126.00	126.00	1,063	158.00	158.00	158.00	1,143	184.00	184.00	184.00
904	78.00	84.00	94.00	984	120.00	126.00	126.00	1,064	158.00	158.00	158.00	1,144	184.00	184.00	184.00
905	78.00	85.00	95.00	985	120.00	127.00	127.00	1,065	159.00	159.00	159.00	1,145	185.00	185.00	185.00
906	79.00	85.00	95.00	986	121.00	127.00	127.00	1,066	159.00	159.00	159.00	1,146	185.00	185.00	185.00
907	79.00	86.00	95.00	987	122.00	128.00	128.00	1,067	159.00	159.00	159.00	1,147	185.00	185.00	185.00
908	80.00	87.00	96.00	988	122.00	128.00	128.00	1,068	160.00	160.00	160.00	1,148	186.00	186.00	186.00
909	80.00	87.00	96.00	989	123.00	128.00	128.00	1,069	160.00	160.00	160.00	1,149	186.00	186.00	186.00
910	81.00	88.00	97.00	990	123.00	129.00	129.00	1,070	160.00	160.00	160.00	1,150	186.00	186.00	186.00
911	81.00	88.00	97.00	991	124.00	129.00	129.00	1,071	161.00	161.00	161.00	1,151	187.00	187.00	187.00
912	82.00	89.00	97.00	992	124.00	130.00	130.00	1,072	161.00	161.00	161.00	1,152	187.00	187.00	187.00
913	82.00	89.00	98.00	993	125.00	130.00	130.00	1,073	161.00	161.00	161.00	1,153	187.00	187.00	187.00
914	83.00	90.00	98.00	994	125.00	130.00	130.00	1,074	162.00	162.00	162.00	1,154	188.00	188.00	188.00
915	84.00	90.00	99.00	995	126.00	131.00	131.00	1,075	162.00	162.00	162.00	1,155	188.00	188.00	188.00
916	84.00	91.00	99.00	996	126.00	131.00	131.00	1,076	162.00	162.00	162.00	1,156	188.00	188.00	188.00
917	85.00	91.00	99.00	997	127.00	132.00	132.00	1,077	163.00	163.00	163.00	1,157	188.00	188.00	188.00
918	85.00	92.00	100.00	998	127.00	132.00	132.00	1,078	163.00	163.00	163.00	1,158	189.00	189.00	189.00
919	86.00	92.00	100.00	999	128.00	132.00	132.00	1,079	163.00	163.00	163.00	1,159	189.00	189.00	189.00
920	86.00	93.00	101.00	1,000	128.00	133.00	133.00	1,080	164.00	164.00	164.00	1,160	189.00	189.00	189.00
921	87.00	93.00	101.00	1,001	129.00	133.00	133.00	1,081	164.00	164.00	164.00	1,161	190.00	190.00	190.00
922	87.00	94.00	101.00	1,002	129.00	134.00	134.00	1,082	164.00	164.00	164.00	1,162	190.00	190.00	190.00
923	88.00	94.00	102.00	1,003	130.00	134.00	134.00	1,083	165.00	165.00	165.00	1,163	190.00	190.00	190.00
924	88.00	95.00	102.00	1,004	131.00	134.00	134.00	1,084	165.00	165.00	165.00	1,164	191.00	191.00	191.00
925	89.00	96.00	103.00	1,005	131.00	135.00	135.00	1,085	165.00	165.00	165.00	1,165	191.00	191.00	191.00
926	89.00	96.00	103.00	1,006	132.00	135.00	135.00	1,086	166.00	166.00	166.00	1,166	191.00	191.00	191.00
927	90.00	97.00	103.00	1,007	132.00	136.00	136.00	1,087	166.00	166.00	166.00	1,167	192.00	192.00	192.00
928	90.00	97.00	104.00	1,008	133.00	136.00	136.00	1,088	166.00	166.00	166.00	1,168	192.00	192.00	192.00
929	91.00	98.00	104.00	1,009	133.00	136.00	136.00	1,089	167.00	167.00	167.00	1,169	192.00	192.00	192.00
930	91.00	98.00	105.00	1,010	134.00	137.00	137.00	1,090	167.00	167.00	167.00	1,170	193.00	193.00	193.00
931	92.00	99.00	105.00	1,011	134.00	137.00	137.00	1,091	167.00	167.00	167.00	1,171	193.00	193.00	193.00
932	93.00	99.00	105.00	1,012	135.00	138.00	138.00	1,092	168.00	168.00	168.00	1,172	193.00	193.00	193.00
933	93.00	100.00	106.00	1,013	135.00	138.00	138.00	1,093	168.00	168.00	168.00	1,173	194.00	194.00	194.00
934	94.00	100.00	106.00	1,014	136.00	138.00	138.00	1,094	168.00	168.00	168.00	1,174	194.00	194.00	194.00
935	94.00	101.00	107.00	1,015	136.00	139.00	139.00	1,095	168.00	168.00	168.00	1,175	194.00	194.00</	

Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld			Weekly earnings 1 \$	Amount to be withheld		
	Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$
2,466	608.00	608.00	608.00	2,521	625.00	625.00	625.00	2,576	643.00	643.00	643.00	2,631	663.00	663.00	663.00
2,467	608.00	608.00	608.00	2,522	626.00	626.00	626.00	2,577	643.00	643.00	643.00	2,632	663.00	663.00	663.00
2,468	608.00	608.00	608.00	2,523	626.00	626.00	626.00	2,578	644.00	644.00	644.00	2,633	664.00	664.00	664.00
2,469	609.00	609.00	609.00	2,524	626.00	626.00	626.00	2,579	644.00	644.00	644.00	2,634	664.00	664.00	664.00
2,470	609.00	609.00	609.00	2,525	627.00	627.00	627.00	2,580	644.00	644.00	644.00	2,635	665.00	665.00	665.00
2,471	609.00	609.00	609.00	2,526	627.00	627.00	627.00	2,581	645.00	645.00	645.00	2,636	665.00	665.00	665.00
2,472	610.00	610.00	610.00	2,527	627.00	627.00	627.00	2,582	645.00	645.00	645.00	2,637	665.00	665.00	665.00
2,473	610.00	610.00	610.00	2,528	628.00	628.00	628.00	2,583	645.00	645.00	645.00	2,638	666.00	666.00	666.00
2,474	610.00	610.00	610.00	2,529	628.00	628.00	628.00	2,584	645.00	645.00	645.00	2,639	666.00	666.00	666.00
2,475	611.00	611.00	611.00	2,530	628.00	628.00	628.00	2,585	646.00	646.00	646.00	2,640	667.00	667.00	667.00
2,476	611.00	611.00	611.00	2,531	629.00	629.00	629.00	2,586	646.00	646.00	646.00	2,641	667.00	667.00	667.00
2,477	611.00	611.00	611.00	2,532	629.00	629.00	629.00	2,587	646.00	646.00	646.00	2,642	667.00	667.00	667.00
2,478	612.00	612.00	612.00	2,533	629.00	629.00	629.00	2,588	647.00	647.00	647.00	2,643	668.00	668.00	668.00
2,479	612.00	612.00	612.00	2,534	629.00	629.00	629.00	2,589	647.00	647.00	647.00	2,644	668.00	668.00	668.00
2,480	612.00	612.00	612.00	2,535	630.00	630.00	630.00	2,590	647.00	647.00	647.00	2,645	668.00	668.00	668.00
2,481	613.00	613.00	613.00	2,536	630.00	630.00	630.00	2,591	648.00	648.00	648.00	2,646	669.00	669.00	669.00
2,482	613.00	613.00	613.00	2,537	630.00	630.00	630.00	2,592	648.00	648.00	648.00	2,647	669.00	669.00	669.00
2,483	613.00	613.00	613.00	2,538	631.00	631.00	631.00	2,593	648.00	648.00	648.00	2,648	670.00	670.00	670.00
2,484	613.00	613.00	613.00	2,539	631.00	631.00	631.00	2,594	649.00	649.00	649.00	2,649	670.00	670.00	670.00
2,485	614.00	614.00	614.00	2,540	631.00	631.00	631.00	2,595	649.00	649.00	649.00	2,650	670.00	670.00	670.00
2,486	614.00	614.00	614.00	2,541	632.00	632.00	632.00	2,596	649.00	649.00	649.00	2,651	671.00	671.00	671.00
2,487	614.00	614.00	614.00	2,542	632.00	632.00	632.00	2,597	650.00	650.00	650.00	2,652	671.00	671.00	671.00
2,488	615.00	615.00	615.00	2,543	632.00	632.00	632.00	2,598	650.00	650.00	650.00	2,653	672.00	672.00	672.00
2,489	615.00	615.00	615.00	2,544	633.00	633.00	633.00	2,599	651.00	651.00	651.00	2,654	672.00	672.00	672.00
2,490	615.00	615.00	615.00	2,545	633.00	633.00	633.00	2,600	651.00	651.00	651.00	2,655	672.00	672.00	672.00
2,491	616.00	616.00	616.00	2,546	633.00	633.00	633.00	2,601	651.00	651.00	651.00	2,656	673.00	673.00	673.00
2,492	616.00	616.00	616.00	2,547	634.00	634.00	634.00	2,602	652.00	652.00	652.00	2,657	673.00	673.00	673.00
2,493	616.00	616.00	616.00	2,548	634.00	634.00	634.00	2,603	652.00	652.00	652.00	2,658	674.00	674.00	674.00
2,494	617.00	617.00	617.00	2,549	634.00	634.00	634.00	2,604	652.00	652.00	652.00	2,659	674.00	674.00	674.00
2,495	617.00	617.00	617.00	2,550	635.00	635.00	635.00	2,605	653.00	653.00	653.00	2,660	674.00	674.00	674.00
2,496	617.00	617.00	617.00	2,551	635.00	635.00	635.00	2,606	653.00	653.00	653.00	2,661	675.00	675.00	675.00
2,497	618.00	618.00	618.00	2,552	635.00	635.00	635.00	2,607	654.00	654.00	654.00	2,662	675.00	675.00	675.00
2,498	618.00	618.00	618.00	2,553	636.00	636.00	636.00	2,608	654.00	654.00	654.00	2,663	675.00	675.00	675.00
2,499	618.00	618.00	618.00	2,554	636.00	636.00	636.00	2,609	654.00	654.00	654.00	2,664	676.00	676.00	676.00
2,500	619.00	619.00	619.00	2,555	636.00	636.00	636.00	2,610	655.00	655.00	655.00	2,665	676.00	676.00	676.00
2,501	619.00	619.00	619.00	2,556	637.00	637.00	637.00	2,611	655.00	655.00	655.00	2,666	677.00	677.00	677.00
2,502	619.00	619.00	619.00	2,557	637.00	637.00	637.00	2,612	656.00	656.00	656.00	2,667	677.00	677.00	677.00
2,503	620.00	620.00	620.00	2,558	637.00	637.00	637.00	2,613	656.00	656.00	656.00	2,668	677.00	677.00	677.00
2,504	620.00	620.00	620.00	2,559	637.00	637.00	637.00	2,614	656.00	656.00	656.00	2,669	678.00	678.00	678.00
2,505	620.00	620.00	620.00	2,560	638.00	638.00	638.00	2,615	657.00	657.00	657.00	2,670	678.00	678.00	678.00
2,506	621.00	621.00	621.00	2,561	638.00	638.00	638.00	2,616	657.00	657.00	657.00	2,671	679.00	679.00	679.00
2,507	621.00	621.00	621.00	2,562	638.00	638.00	638.00	2,617	658.00	658.00	658.00	2,672	679.00	679.00	679.00
2,508	621.00	621.00	621.00	2,563	639.00	639.00	639.00	2,618	658.00	658.00	658.00	2,673	679.00	679.00	679.00
2,509	621.00	621.00	621.00	2,564	639.00	639.00	639.00	2,619	658.00	658.00	658.00	2,674	680.00	680.00	680.00
2,510	622.00	622.00	622.00	2,565	639.00	639.00	639.00	2,620	659.00	659.00	659.00	2,675	680.00	680.00	680.00
2,511	622.00	622.00	622.00	2,566	640.00	640.00	640.00	2,621	659.00	659.00	659.00	2,676	681.00	681.00	681.00
2,512	622.00	622.00	622.00	2,567	640.00	640.00	640.00	2,622	660.00	660.00	660.00	2,677	681.00	681.00	681.00
2,513	623.00	623.00	623.00	2,568	640.00	640.00	640.00	2,623	660.00	660.00	660.00	2,678	681.00	681.00	681.00
2,514	623.00	623.00	623.00	2,569	641.00	641.00	641.00	2,624	660.00	660.00	660.00	2,679	682.00	682.00	682.00
2,515	623.00	623.00	623.00	2,570	641.00	641.00	641.00	2,625	661.00	661.00	661.00	2,680	682.00	682.00	682.00
2,516	624.00	624.00	624.00	2,571	641.00	641.00	641.00	2,626	661.00	661.00	661.00	2,681	683.00	683.00	683.00
2,517	624.00	624.00	624.00	2,572	642.00	642.00	642.00	2,627	661.00	661.00	661.00	2,682	683.00	683.00	683.00
2,518	624.00	624.00	624.00	2,573	642.00	642.00	642.00	2,628	662.00	662.00	662.00	2,683	683.00	683.00	683.00
2,519	625.00	625.00	625.00	2,574	642.00	642.00	642.00	2,629	662.00	662.00	662.00	2,684	684.00	684.00	684.00
2,520	625.00	625.00	625.00	2,575	643.00	643.00	643.00	2,630	663.00	663.00	663.00	2,685	684.00	684.00	684.00

Where the payee earns more than \$2,685 but less than \$3,653, withhold \$684 plus 39 cents for each \$1 of earnings in excess of \$2,685.

Where the payee earns more than \$3,652, withhold \$1,062 plus 47 cents for each \$1 of earnings in excess of \$3,652.

For all withholding amounts calculated, round the result to the nearest dollar.

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

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