

Weekly tax table with no and half Medicare levy

For payments made on or after 13 October 2020

Using this table

Use this table if you make payments to a prescribed person entitled to a full or half Medicare levy exemption. Prescribed persons include members of the defence force and certain recipients of repatriation and social security pensions and benefits.

You should use this table if you make any of the following payments to these payees on a weekly basis:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave
- directors' fees
- salary and allowances paid to office holders (including members of parliament, statutory office holders, defence force members and police officers)
- payments to labour-hire workers
- payments to religious practitioners
- government education or training payments
- 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).

If you make payments to these payees on a monthly or quarterly basis, you will need to convert their payments into weekly earnings. For more information, refer to 'Working out the monthly or quarterly withholding amounts'.

If you make fortnightly payments, refer to *Fortnightly tax table with no and half Medicare levy* (NAT 74228).

For this table to apply, your payee must have completed both of the following:

- a valid *Tax file number declaration* (NAT 3092) claiming the tax-free threshold
- a *Medicare levy variation declaration* (NAT 0929) claiming a full or half levy exemption from their Medicare levy.

Other tax tables may apply if you made payments to shearers, workers in the horticultural industry, performing artists and those engaged on a daily or casual basis.

This tax table does not apply to individuals who are not prescribed persons. This includes foreign residents, or individuals employed in the seasonal workers programme or under a working holiday maker visa.



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Medicare levy adjustments

To claim the Medicare levy adjustment available in certain situations, your payee must give you a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration*.

If a payee has claimed a half levy exemption from the Medicare levy and has also answered **yes** to questions 10 and 12 on the *Medicare levy variation declaration*, they may be entitled to a Medicare levy adjustment if their weekly earnings are \$739 or more. Refer to Medicare levy adjustment to half levy for instructions on working out the Medicare levy adjustment to half levy.

Eligibility for a full exemption

To obtain a full exemption from the Medicare levy, your payee must have completed section A of the *Medicare levy variation declaration* and answered **yes** to the following:

- Question 5 'Do you qualify for a Medicare levy exemption?'
- Question 6 'Do you want to claim a full exemption from the Medicare levy?'.

Eligibility for a half exemption

To obtain a half levy exemption from the Medicare levy, your payee must have completed section A of the *Medicare levy variation declaration* and answered **yes** to the following:

- Question 5 'Do you qualify for a Medicare levy exemption?'
- Question 7 'Do you want to claim a half levy exemption from the Medicare levy?'.

Working out the withholding amount

To work out the withholding amount:

- 1 Calculate your employee's total weekly earnings – add any allowances and irregular payments that are to be included in this week's pay to the normal weekly earnings, ignoring any cents.
- 2 In column 1, find your employee's total weekly earnings.
- 3 Use the appropriate column to find the amount to withhold. If your employee is:
 - claiming full Medicare levy exemption, use column 2
 - claiming half Medicare levy exemption, use column 3.
- 4 Adjust the withholding amount found in step 3 if the following applies to your employee:
 - they have an entitlement to a tax offset
 - they are entitled to an adjustment for the Medicare levy – half levy
 - they have advised you of an accumulated Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Trade Support Loan (TSL), see *Study and training support loans weekly tax table* (NAT 2173).

Examples

Full exemption from the Medicare levy

An employee has weekly earnings of \$871.40. Ignoring cents, input \$871 in column 1 and refer to the corresponding amount to be withheld of \$100 from column 2.

The employee has claimed a tax offset of \$500 on the *Withholding declaration*. To work out their weekly equivalent to their entitlement, take 1.9% of \$500 which is \$10 (rounded to the nearest dollar).

Subtract this amount from \$100 and the result of \$90 needs to be withheld.

Half Medicare levy exemption

An employee has weekly earnings of \$879.90. Ignoring cents, input \$879 in column 1 and refer to the corresponding amount to be withheld of \$109 from column 3.

The employee has claimed a tax offset of \$1,000 on the *Withholding declaration*. To work out their weekly entitlement, take 1.9% of \$1,000 which is \$19.

Subtract this amount from \$109 and the result of \$90 needs to be withheld.

Working out the monthly or quarterly withholding amounts

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

- **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 three and then divide by 13. Ignore any cents in the result and then add 99 cents.
- **quarterly** – divide the sum of the quarterly earnings and the amount of any allowances subject to withholding by 13. Ignore any cents in the result and then add 99 cents.

Then calculate monthly or quarterly withholding amounts as follows:

- **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 three and round the result to the nearest dollar.
- **quarterly** – 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.

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, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at ato.gov.au/taxtables

Tax file number (TFN) declarations

The answers your payees provide on their *Tax file number declaration* (NAT 3092) determines 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 complete a *Tax file number declaration* with all available details of the payee and send 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**, 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 adjustments. Do not withhold any amount for study and training support loans.

When your payee has a study and training support loans debt

If your payee has a HELP, VSL, FS, SSL or TSL 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*.

Work it out

To calculate additional withholding amounts for:

- HELP, VSL, FS, SSL or TSL 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, visit our website at ato.gov.au/allowances

Holiday pay, long service leave and employment termination payments

Payees who continue working for you

You must include holiday pay (including any leave loading) and long service leave payments as part of normal earnings, except when they are paid on termination of employment.

For more information, refer to *Withholding from leave payments for continuing employees* on our website at ato.gov.au

Payees who stop working for you

This tax table does not cover any lump sum payments made to a payee who stops working for you.

If a payee has unused annual leave, leave loading or long service leave, refer to *Tax table for unused leave payments on termination of employment* (NAT 3351).

Any other lump sum payments may be employment termination payments, refer to *Tax table for employment termination payments* (NAT 70980).

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

Leave loading

If you pay leave loading as a lump sum, you now need to use *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 earnings for the period to calculate withholding.

Claiming tax offsets

If your payee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a Withholding declaration.

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

If you pay your payee monthly or quarterly, use the following to calculate the relevant tax offset amount:

- **monthly** – 8.3% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar
- **quarterly** – 25% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar.

Do not allow for any tax offsets if any of the following apply:

- when a payee is not claiming the tax-free threshold
- you are using foreign resident rates
- when a payee does not provide you with their TFN.

Example

An employee with full Medicare levy exemption has weekly earnings of \$821 and, if using column 2, the amount to be withheld is \$89.

The employee claims a tax offset entitlement of \$1,000 on their Withholding declaration.

Using the 'Ready reckoner for tax offsets', the weekly value is \$19.

The total amount to be withheld is worked out as follows:

Amount to be withheld on \$821	\$89.00
/less weekly offset value	\$19.00
Total amount to be withheld	\$70.00

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	—	850	16
7	—	900	17
8	—	1,000	19
9	—	1,100	21
10	—	1,173	22
20	—	1,200	23
30	1	1,300	25
40	1	1,400	27
50	1	1,500	29
57	1	1,600	30
60	1	1,700	32
70	1	1,750	33
80	2	1,800	34
90	2	1,900	36
100	2	2,000	38
200	4	2,500	48
300	6	2,535	48
338	6	3,000	57

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

Example

Tax offsets of \$422 claimed. For a weekly value add values of \$400, \$20 and \$2 from the weekly value column.

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

$$= \$8$$

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

Withholding declarations

A payee may use a *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you.

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

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

- 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 TSL debt, or changes to them
- 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*.

Weekly tax table with no and half medicare levy

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld					
	No Medicare		Half Medicare															
	1	2	\$		1	2	\$		1	2	\$		1	2	\$			
358	0.00	0.00		438	15.00	15.00		518	30.00	30.00		598	45.00	45.00		678	61.00	61.00
359	0.00	0.00		439	15.00	15.00		519	30.00	30.00		599	46.00	46.00		679	61.00	61.00
360	0.00	0.00		440	15.00	15.00		520	31.00	31.00		600	46.00	46.00		680	61.00	61.00
361	0.00	0.00		441	16.00	16.00		521	31.00	31.00		601	46.00	46.00		681	61.00	61.00
362	1.00	1.00		442	16.00	16.00		522	31.00	31.00		602	46.00	46.00		682	61.00	61.00
363	1.00	1.00		443	16.00	16.00		523	31.00	31.00		603	46.00	46.00		683	62.00	62.00
364	1.00	1.00		444	16.00	16.00		524	31.00	31.00		604	47.00	47.00		684	62.00	62.00
365	1.00	1.00		445	16.00	16.00		525	32.00	32.00		605	47.00	47.00		685	62.00	62.00
366	1.00	1.00		446	17.00	17.00		526	32.00	32.00		606	47.00	47.00		686	62.00	62.00
367	2.00	2.00		447	17.00	17.00		527	32.00	32.00		607	47.00	47.00		687	62.00	62.00
368	2.00	2.00		448	17.00	17.00		528	32.00	32.00		608	47.00	47.00		688	63.00	63.00
369	2.00	2.00		449	17.00	17.00		529	32.00	32.00		609	48.00	48.00		689	63.00	63.00
370	2.00	2.00		450	17.00	17.00		530	33.00	33.00		610	48.00	48.00		690	63.00	63.00
371	2.00	2.00		451	18.00	18.00		531	33.00	33.00		611	48.00	48.00		691	63.00	63.00
372	3.00	3.00		452	18.00	18.00		532	33.00	33.00		612	48.00	48.00		692	63.00	63.00
373	3.00	3.00		453	18.00	18.00		533	33.00	33.00		613	48.00	48.00		693	64.00	64.00
374	3.00	3.00		454	18.00	18.00		534	33.00	33.00		614	49.00	49.00		694	64.00	64.00
375	3.00	3.00		455	18.00	18.00		535	33.00	33.00		615	49.00	49.00		695	64.00	64.00
376	3.00	3.00		456	18.00	18.00		536	34.00	34.00		616	49.00	49.00		696	64.00	64.00
377	3.00	3.00		457	19.00	19.00		537	34.00	34.00		617	49.00	49.00		697	64.00	64.00
378	4.00	4.00		458	19.00	19.00		538	34.00	34.00		618	49.00	49.00		698	64.00	64.00
379	4.00	4.00		459	19.00	19.00		539	34.00	34.00		619	49.00	49.00		699	65.00	65.00
380	4.00	4.00		460	19.00	19.00		540	34.00	34.00		620	50.00	50.00		700	65.00	65.00
381	4.00	4.00		461	19.00	19.00		541	35.00	35.00		621	50.00	50.00		701	65.00	65.00
382	4.00	4.00		462	20.00	20.00		542	35.00	35.00		622	50.00	50.00		702	65.00	65.00
383	5.00	5.00		463	20.00	20.00		543	35.00	35.00		623	50.00	50.00		703	65.00	65.00
384	5.00	5.00		464	20.00	20.00		544	35.00	35.00		624	50.00	50.00		704	66.00	66.00
385	5.00	5.00		465	20.00	20.00		545	35.00	35.00		625	51.00	51.00		705	66.00	66.00
386	5.00	5.00		466	20.00	20.00		546	36.00	36.00		626	51.00	51.00		706	66.00	66.00
387	5.00	5.00		467	21.00	21.00		547	36.00	36.00		627	51.00	51.00		707	66.00	66.00
388	6.00	6.00		468	21.00	21.00		548	36.00	36.00		628	51.00	51.00		708	66.00	66.00
389	6.00	6.00		469	21.00	21.00		549	36.00	36.00		629	51.00	51.00		709	67.00	67.00
390	6.00	6.00		470	21.00	21.00		550	36.00	36.00		630	52.00	52.00		710	67.00	67.00
391	6.00	6.00		471	21.00	21.00		551	37.00	37.00		631	52.00	52.00		711	67.00	67.00
392	6.00	6.00		472	22.00	22.00		552	37.00	37.00		632	52.00	52.00		712	67.00	67.00
393	7.00	7.00		473	22.00	22.00		553	37.00	37.00		633	52.00	52.00		713	67.00	67.00
394	7.00	7.00		474	22.00	22.00		554	37.00	37.00		634	52.00	52.00		714	68.00	68.00
395	7.00	7.00		475	22.00	22.00		555	37.00	37.00		635	52.00	52.00		715	68.00	68.00
396	7.00	7.00		476	22.00	22.00		556	37.00	37.00		636	53.00	53.00		716	68.00	68.00
397	7.00	7.00		477	22.00	22.00		557	38.00	38.00		637	53.00	53.00		717	68.00	68.00
398	7.00	7.00		478	23.00	23.00		558	38.00	38.00		638	53.00	53.00		718	68.00	68.00
399	8.00	8.00		479	23.00	23.00		559	38.00	38.00		639	53.00	53.00		719	68.00	68.00
400	8.00	8.00		480	23.00	23.00		560	38.00	38.00		640	53.00	53.00		720	69.00	69.00
401	8.00	8.00		481	23.00	23.00		561	38.00	38.00		641	54.00	54.00		721	69.00	69.00
402	8.00	8.00		482	23.00	23.00		562	39.00	39.00		642	54.00	54.00		722	69.00	69.00
403	8.00	8.00		483	24.00	24.00		563	39.00	39.00		643	54.00	54.00		723	69.00	69.00
404	9.00	9.00		484	24.00	24.00		564	39.00	39.00		644	54.00	54.00		724	69.00	69.00
405	9.00	9.00		485	24.00	24.00		565	39.00	39.00		645	54.00	54.00		725	70.00	70.00
406	9.00	9.00		486	24.00	24.00		566	39.00	39.00		646	55.00	55.00		726	70.00	70.00
407	9.00	9.00		487	24.00	24.00		567	40.00	40.00		647	55.00	55.00		727	70.00	70.00
408	9.00	9.00		488	25.00	25.00		568	40.00	40.00		648	55.00	55.00		728	70.00	70.00
409	10.00	10.00		489	25.00	25.00		569	40.00	40.00		649	55.00	55.00		729	70.00	70.00
410	10.00	10.00		490	25.00	25.00		570	40.00	40.00		650	55.00	55.00		730	71.00	71.00
411	10.00	10.00		491	25.00	25.00		571	40.00	40.00		651	56.00	56.00		731	71.00	71.00
412	10.00	10.00		492	25.00	25.00		572	41.00	41.00		652	56.00	56.00		732	71.00	71.00
413	10.00	10.00		493	26.00	26.00		573	41.00	41.00		653	56.00	56.00		733	71.00	71.00
414	11.00	11.00		494	26.00	26.00		574	41.00	41.00		654	56.00	56.00		734	71.00	71.00
415	11.00	11.00		495	26.00	26.00		575	41.00	41.00		655	56.00	56.00		735	72.00	72.00
416	11.00	11.00		496	26.00	26.00		576	41.00	41.00		656	56.00	56.00		736	72.00	72.00
417	11.00	11.00		497	26.00	26.00		577	41.00	41.00		657	57.00	57.00		737	72.00	72.00
418	11.00	11.00		498	26.00	26.00		578	42.00	42.00		658	57.00	57.00		738	72.00	72.00
419	11.00	11.00		499	27.00	27.00		579	42.00	42.00		659	57.00	57.00		739	72.00	72.00
420	12.00	12.00		500	27.00	27.00		580	42.00	42.00		660	57.00	57.00		740	73.00	73.00
421	12.00	12.00		501	27.00	27.00		581	42.00	42.00		661	57.00	57.00		741	73.00	73.00
422	1																	

Weekly tax table with no and half medicare levy

Weekly earnings	Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
	No Medicare		Half Medicare	No Medicare		Half Medicare	No Medicare		Half Medicare	No Medicare		Half Medicare
	1	2	3	1	2	3	1	2	3	1	2	3
758	76.00	77.00		838	92.00	97.00	918	115.00	124.00	998	141.00	151.00
759	76.00	77.00		839	92.00	97.00	919	115.00	124.00	999	141.00	151.00
760	77.00	78.00		840	93.00	98.00	920	116.00	125.00	1,000	142.00	152.00
761	77.00	78.00		841	93.00	98.00	921	116.00	125.00	1,001	142.00	152.00
762	77.00	78.00		842	93.00	98.00	922	116.00	125.00	1,002	142.00	152.00
763	77.00	78.00		843	93.00	98.00	923	117.00	126.00	1,003	143.00	153.00
764	77.00	79.00		844	93.00	99.00	924	117.00	126.00	1,004	143.00	153.00
765	78.00	79.00		845	94.00	99.00	925	117.00	126.00	1,005	143.00	154.00
766	78.00	79.00		846	94.00	99.00	926	118.00	127.00	1,006	144.00	154.00
767	78.00	79.00		847	94.00	99.00	927	118.00	127.00	1,007	144.00	154.00
768	78.00	80.00		848	94.00	100.00	928	118.00	128.00	1,008	144.00	155.00
769	78.00	80.00		849	94.00	100.00	929	119.00	128.00	1,009	145.00	155.00
770	79.00	80.00		850	95.00	100.00	930	119.00	128.00	1,010	145.00	155.00
771	79.00	80.00		851	95.00	100.00	931	119.00	129.00	1,011	145.00	156.00
772	79.00	81.00		852	95.00	101.00	932	120.00	129.00	1,012	146.00	156.00
773	79.00	81.00		853	95.00	101.00	933	120.00	129.00	1,013	146.00	156.00
774	79.00	81.00		854	95.00	101.00	934	120.00	130.00	1,014	146.00	157.00
775	80.00	81.00		855	96.00	101.00	935	121.00	130.00	1,015	147.00	157.00
776	80.00	82.00		856	96.00	102.00	936	121.00	130.00	1,016	147.00	157.00
777	80.00	82.00		857	96.00	102.00	937	121.00	131.00	1,017	147.00	158.00
778	80.00	82.00		858	96.00	102.00	938	121.00	131.00	1,018	148.00	158.00
779	80.00	82.00		859	96.00	102.00	939	122.00	131.00	1,019	148.00	158.00
780	81.00	83.00		860	97.00	103.00	940	122.00	132.00	1,020	148.00	159.00
781	81.00	83.00		861	97.00	103.00	941	122.00	132.00	1,021	149.00	159.00
782	81.00	83.00		862	97.00	103.00	942	123.00	132.00	1,022	149.00	159.00
783	81.00	83.00		863	97.00	103.00	943	123.00	133.00	1,023	149.00	160.00
784	81.00	84.00		864	97.00	104.00	944	123.00	133.00	1,024	150.00	160.00
785	82.00	84.00		865	98.00	104.00	945	124.00	133.00	1,025	150.00	160.00
786	82.00	84.00		866	98.00	104.00	946	124.00	134.00	1,026	150.00	161.00
787	82.00	84.00		867	98.00	105.00	947	124.00	134.00	1,027	151.00	161.00
788	82.00	85.00		868	99.00	105.00	948	125.00	134.00	1,028	151.00	161.00
789	82.00	85.00		869	99.00	105.00	949	125.00	135.00	1,029	151.00	162.00
790	83.00	85.00		870	99.00	106.00	950	125.00	135.00	1,030	152.00	162.00
791	83.00	85.00		871	100.00	106.00	951	126.00	135.00	1,031	152.00	162.00
792	83.00	86.00		872	100.00	107.00	952	126.00	136.00	1,032	152.00	163.00
793	83.00	86.00		873	100.00	107.00	953	126.00	136.00	1,033	153.00	163.00
794	83.00	86.00		874	101.00	107.00	954	127.00	136.00	1,034	153.00	163.00
795	84.00	86.00		875	101.00	108.00	955	127.00	137.00	1,035	153.00	164.00
796	84.00	87.00		876	101.00	108.00	956	127.00	137.00	1,036	154.00	164.00
797	84.00	87.00		877	102.00	108.00	957	128.00	137.00	1,037	154.00	164.00
798	84.00	87.00		878	102.00	109.00	958	128.00	138.00	1,038	154.00	165.00
799	84.00	87.00		879	102.00	109.00	959	128.00	138.00	1,039	155.00	165.00
800	85.00	88.00		880	102.00	110.00	960	129.00	138.00	1,040	155.00	165.00
801	85.00	88.00		881	103.00	110.00	961	129.00	139.00	1,041	155.00	166.00
802	85.00	88.00		882	103.00	110.00	962	129.00	139.00	1,042	156.00	166.00
803	85.00	88.00		883	103.00	111.00	963	130.00	139.00	1,043	156.00	166.00
804	85.00	89.00		884	104.00	111.00	964	130.00	140.00	1,044	156.00	167.00
805	86.00	89.00		885	104.00	111.00	965	130.00	140.00	1,045	157.00	167.00
806	86.00	89.00		886	104.00	112.00	966	131.00	140.00	1,046	157.00	167.00
807	86.00	89.00		887	105.00	112.00	967	131.00	141.00	1,047	157.00	168.00
808	86.00	90.00		888	105.00	113.00	968	131.00	141.00	1,048	158.00	168.00
809	86.00	90.00		889	105.00	113.00	969	132.00	141.00	1,049	158.00	168.00
810	87.00	90.00		890	106.00	113.00	970	132.00	142.00	1,050	158.00	169.00
811	87.00	90.00		891	106.00	114.00	971	132.00	142.00	1,051	159.00	169.00
812	87.00	91.00		892	106.00	114.00	972	133.00	142.00	1,052	159.00	169.00
813	87.00	91.00		893	107.00	114.00	973	133.00	143.00	1,053	159.00	170.00
814	87.00	91.00		894	107.00	115.00	974	133.00	143.00	1,054	160.00	170.00
815	88.00	91.00		895	107.00	115.00	975	134.00	143.00	1,055	160.00	170.00
816	88.00	92.00		896	108.00	116.00	976	134.00	144.00	1,056	160.00	171.00
817	88.00	92.00		897	108.00	116.00	977	134.00	144.00	1,057	160.00	171.00
818	88.00	92.00		898	108.00	116.00	978	135.00	144.00	1,058	161.00	171.00
819	88.00	92.00		899	109.00	117.00	979	135.00	145.00	1,059	161.00	172.00
820	89.00	93.00		900	109.00	117.00	980	135.00	145.00	1,060	161.00	172.00
821	89.00	93.00		901	109.00	117.00	981	136.00	145.00	1,061	162.00	172.00
822	89.00	93.00		902	110.00	118.00	982	136.00	146.00	1,062	162.00	173.00
823	89.00	93.00		903	110.00	118.00	983	136.00	146.00	1,063	162.00	173.00
824	89.00	94.00		904	110.00	119.00	984	137.00	146.00	1,064	163.00	173.00
825	90.00	94.00		905	111.00	119.00	985	137.00	147.00	1,065	163.00	174.00
826	90.00	94.00		906	111.00	119.00	986	137.00	147.00	1,066	163.00	174.00
827	90.00	94.00		907	111.00	120.00	987	138.00	147.00	1,067	164.00	174.00
828	90.00	95.00		908	112.00	120.00	988	138.00	148.00	1,068	164.00	175.00
829	90.00	95.00		909	112.00	120.00	989	138.00	148.00	1,069	164.00	175.00
830	91.00	95.00		910	112.00	121.00	990	139.00	148.00	1,070	165.00	175.00
831	91.00	95.00		911	113.00	121.00	991	139.00	149.00	1,071	165.00	176.00
832	91.00	96.00		912	113.00	122.00	992	139.00	149.00	1,072	165.00	176.00
833	91.00	96.00		913	113.00	122.00	993	140.00	149.00	1,073	166.00	176.00
834	91.00	96.00		914	114.00	122.00	994	140.00	150.00	1,074	166.00	177.00
835	92.00	96.00		915	114.00	123.00	995	140.00	150.00	1,075	166.00	177.00
836	92.00	97.00		916	114.00	123.00	996	141.00	150.00	1,076	167.00	177.00
837	92.00	97.00		917	115.00	124.00	997	141.00	151.00	1,077	167.00	178.00

Weekly tax table with no and half medicare levy

Weekly earnings	Amount to be withheld											
	No Medicare		Half Medicare									
	1 \$	2 \$	3 \$									
1,158	194.00	205.00		1,238	220.00	232.00	1,318	246.00	259.00	1,398	272.00	286.00
1,159	194.00	206.00		1,239	220.00	233.00	1,319	246.00	259.00	1,399	272.00	286.00
1,160	194.00	206.00		1,240	220.00	233.00	1,320	247.00	260.00	1,400	273.00	287.00
1,161	195.00	206.00		1,241	221.00	233.00	1,321	247.00	260.00	1,401	273.00	287.00
1,162	195.00	207.00		1,242	221.00	234.00	1,322	247.00	260.00	1,402	273.00	287.00
1,163	195.00	207.00		1,243	221.00	234.00	1,323	248.00	261.00	1,403	274.00	288.00
1,164	196.00	207.00		1,244	222.00	234.00	1,324	248.00	261.00	1,404	274.00	288.00
1,165	196.00	208.00		1,245	222.00	235.00	1,325	248.00	261.00	1,405	274.00	288.00
1,166	196.00	208.00		1,246	222.00	235.00	1,326	249.00	262.00	1,406	275.00	289.00
1,167	197.00	208.00		1,247	223.00	235.00	1,327	249.00	262.00	1,407	275.00	289.00
1,168	197.00	209.00		1,248	223.00	236.00	1,328	249.00	262.00	1,408	275.00	289.00
1,169	197.00	209.00		1,249	223.00	236.00	1,329	249.00	263.00	1,409	275.00	290.00
1,170	198.00	209.00		1,250	224.00	236.00	1,330	250.00	263.00	1,410	276.00	290.00
1,171	198.00	210.00		1,251	224.00	237.00	1,331	250.00	263.00	1,411	276.00	290.00
1,172	198.00	210.00		1,252	224.00	237.00	1,332	250.00	264.00	1,412	276.00	291.00
1,173	199.00	210.00		1,253	225.00	237.00	1,333	251.00	264.00	1,413	277.00	291.00
1,174	199.00	211.00		1,254	225.00	238.00	1,334	251.00	264.00	1,414	277.00	291.00
1,175	199.00	211.00		1,255	225.00	238.00	1,335	251.00	265.00	1,415	277.00	292.00
1,176	199.00	211.00		1,256	226.00	238.00	1,336	252.00	265.00	1,416	278.00	292.00
1,177	200.00	212.00		1,257	226.00	239.00	1,337	252.00	265.00	1,417	278.00	292.00
1,178	200.00	212.00		1,258	226.00	239.00	1,338	252.00	266.00	1,418	278.00	293.00
1,179	200.00	212.00		1,259	227.00	239.00	1,339	253.00	266.00	1,419	279.00	293.00
1,180	201.00	213.00		1,260	227.00	240.00	1,340	253.00	266.00	1,420	279.00	293.00
1,181	201.00	213.00		1,261	227.00	240.00	1,341	253.00	267.00	1,421	279.00	294.00
1,182	201.00	213.00		1,262	228.00	240.00	1,342	254.00	267.00	1,422	280.00	294.00
1,183	202.00	214.00		1,263	228.00	241.00	1,343	254.00	267.00	1,423	280.00	294.00
1,184	202.00	214.00		1,264	228.00	241.00	1,344	254.00	268.00	1,424	280.00	295.00
1,185	202.00	214.00		1,265	229.00	241.00	1,345	255.00	268.00	1,425	281.00	295.00
1,186	203.00	215.00		1,266	229.00	242.00	1,346	255.00	268.00	1,426	281.00	295.00
1,187	203.00	215.00		1,267	229.00	242.00	1,347	255.00	269.00	1,427	281.00	296.00
1,188	203.00	215.00		1,268	230.00	242.00	1,348	256.00	269.00	1,428	282.00	296.00
1,189	204.00	216.00		1,269	230.00	243.00	1,349	256.00	269.00	1,429	282.00	296.00
1,190	204.00	216.00		1,270	230.00	243.00	1,350	256.00	270.00	1,430	282.00	297.00
1,191	204.00	216.00		1,271	231.00	243.00	1,351	257.00	270.00	1,431	283.00	297.00
1,192	205.00	217.00		1,272	231.00	244.00	1,352	257.00	271.00	1,432	283.00	297.00
1,193	205.00	217.00		1,273	231.00	244.00	1,353	257.00	271.00	1,433	283.00	298.00
1,194	205.00	217.00		1,274	232.00	244.00	1,354	258.00	271.00	1,434	284.00	298.00
1,195	206.00	218.00		1,275	232.00	245.00	1,355	258.00	272.00	1,435	284.00	298.00
1,196	206.00	218.00		1,276	232.00	245.00	1,356	258.00	272.00	1,436	284.00	299.00
1,197	206.00	218.00		1,277	233.00	245.00	1,357	259.00	272.00	1,437	285.00	299.00
1,198	207.00	219.00		1,278	233.00	246.00	1,358	259.00	273.00	1,438	285.00	299.00
1,199	207.00	219.00		1,279	233.00	246.00	1,359	259.00	273.00	1,439	285.00	300.00
1,200	207.00	219.00		1,280	234.00	246.00	1,360	260.00	273.00	1,440	286.00	300.00
1,201	208.00	220.00		1,281	234.00	247.00	1,361	260.00	274.00	1,441	286.00	300.00
1,202	208.00	220.00		1,282	234.00	247.00	1,362	260.00	274.00	1,442	286.00	301.00
1,203	208.00	220.00		1,283	235.00	247.00	1,363	261.00	274.00	1,443	287.00	301.00
1,204	209.00	221.00		1,284	235.00	248.00	1,364	261.00	275.00	1,444	287.00	301.00
1,205	209.00	221.00		1,285	235.00	248.00	1,365	261.00	275.00	1,445	287.00	302.00
1,206	209.00	221.00		1,286	236.00	248.00	1,366	262.00	275.00	1,446	288.00	302.00
1,207	210.00	222.00		1,287	236.00	249.00	1,367	262.00	276.00	1,447	288.00	302.00
1,208	210.00	222.00		1,288	236.00	249.00	1,368	262.00	276.00	1,448	288.00	303.00
1,209	210.00	222.00		1,289	236.00	249.00	1,369	262.00	276.00	1,449	288.00	303.00
1,210	211.00	223.00		1,290	237.00	250.00	1,370	263.00	277.00	1,450	289.00	303.00
1,211	211.00	223.00		1,291	237.00	250.00	1,371	263.00	277.00	1,451	289.00	304.00
1,212	211.00	223.00		1,292	237.00	250.00	1,372	263.00	277.00	1,452	289.00	304.00
1,213	212.00	224.00		1,293	238.00	251.00	1,373	264.00	278.00	1,453	290.00	304.00
1,214	212.00	224.00		1,294	238.00	251.00	1,374	264.00	278.00	1,454	290.00	305.00
1,215	212.00	224.00		1,295	238.00	251.00	1,375	264.00	278.00	1,455	290.00	305.00
1,216	213.00	225.00		1,296	239.00	252.00	1,376	265.00	279.00	1,456	291.00	305.00
1,217	213.00	225.00		1,297	239.00	252.00	1,377	265.00	279.00	1,457	291.00	306.00
1,218	213.00	225.00		1,298	239.00	252.00	1,378	265.00	279.00	1,458	291.00	306.00
1,219	214.00	226.00		1,299	240.00	253.00	1,379	266.00	280.00	1,459	292.00	306.00
1,220	214.00	226.00		1,300	240.00	253.00	1,380	266.00	280.00	1,460	292.00	307.00
1,221	214.00	226.00		1,301	240.00	253.00	1,381	266.00	280.00	1,461	292.00	307.00
1,222	215.00	227.00		1,302	241.00	254.00	1,382	267.00	281.00	1,462	293.00	307.00
1,223	215.00	227.00		1,303	241.00	254.00	1,383	267.00	281.00	1,463	293.00	308.00
1,224	215.00	227.00		1,304	241.00	254.00	1,384	267.00	281.00	1,464	293.00	308.00
1,225	216.00	228.00		1,305	242.00	255.00	1,385	268.00	282.00	1,465	294.00	308.00
1,226	216.00	228.00		1,306	242.00	255.00	1,386	268.00	282.00	1,466	294.00	309.00
1,227	216.00	228.00		1,307	242.00	255.00	1,387	268.00	282.00	1,467	294.00	309.00
1,228	217.00	229.00		1,308	243.00	256.00	1,388	269.00	283.00	1,468	295.00	309.00
1,229	217.00	229.00		1,309	243.00	256.00	1,389	269.00	283.00	1,469	295.00	310.00
1,230	217.00	229.00		1,310	243.00	256.00	1,390	269.00	283.00	1,470	295.00	310.00
1,231	218.00	230.00		1,311	244.00	257.00	1,391	270.00	284.00	1,471	296.00	310.00
1,232	218.00	230.00		1,312	244.00	257.00	1,392	270.00	284.00	1,472	296.00	311.00
1,233	218.00	231.00										

Weekly tax table with no and half medicare levy

Weekly tax table with no and half medicare levy

Weekly earnings	Amount to be withheld											
	No Medicare		Half Medicare									
	1 \$	2 \$	3 \$									
1,958	454.00	474.00		2,038	480.00	500.00	2,118	506.00	527.00	2,198	532.00	554.00
1,959	454.00	474.00		2,039	480.00	501.00	2,119	506.00	527.00	2,199	532.00	554.00
1,960	455.00	474.00		2,040	481.00	501.00	2,120	507.00	528.00	2,200	533.00	555.00
1,961	455.00	475.00		2,041	481.00	501.00	2,121	507.00	528.00	2,201	533.00	555.00
1,962	455.00	475.00		2,042	481.00	502.00	2,122	507.00	528.00	2,202	533.00	555.00
1,963	456.00	475.00		2,043	482.00	502.00	2,123	508.00	529.00	2,203	534.00	556.00
1,964	456.00	476.00		2,044	482.00	502.00	2,124	508.00	529.00	2,204	534.00	556.00
1,965	456.00	476.00		2,045	482.00	503.00	2,125	508.00	529.00	2,205	534.00	556.00
1,966	457.00	476.00		2,046	483.00	503.00	2,126	509.00	530.00	2,206	535.00	557.00
1,967	457.00	477.00		2,047	483.00	503.00	2,127	509.00	530.00	2,207	535.00	557.00
1,968	457.00	477.00		2,048	483.00	504.00	2,128	509.00	530.00	2,208	535.00	557.00
1,969	457.00	477.00		2,049	483.00	504.00	2,129	509.00	531.00	2,209	535.00	558.00
1,970	458.00	478.00		2,050	484.00	504.00	2,130	510.00	531.00	2,210	536.00	558.00
1,971	458.00	478.00		2,051	484.00	505.00	2,131	510.00	531.00	2,211	536.00	558.00
1,972	458.00	478.00		2,052	484.00	505.00	2,132	510.00	532.00	2,212	536.00	559.00
1,973	459.00	479.00		2,053	485.00	505.00	2,133	511.00	532.00	2,213	537.00	559.00
1,974	459.00	479.00		2,054	485.00	506.00	2,134	511.00	532.00	2,214	537.00	559.00
1,975	459.00	479.00		2,055	485.00	506.00	2,135	511.00	533.00	2,215	537.00	560.00
1,976	460.00	480.00		2,056	486.00	506.00	2,136	512.00	533.00	2,216	538.00	560.00
1,977	460.00	480.00		2,057	486.00	507.00	2,137	512.00	533.00	2,217	538.00	560.00
1,978	460.00	480.00		2,058	486.00	507.00	2,138	512.00	534.00	2,218	538.00	561.00
1,979	461.00	481.00		2,059	487.00	507.00	2,139	513.00	534.00	2,219	539.00	561.00
1,980	461.00	481.00		2,060	487.00	508.00	2,140	513.00	534.00	2,220	539.00	561.00
1,981	461.00	481.00		2,061	487.00	508.00	2,141	513.00	535.00	2,221	539.00	562.00
1,982	462.00	482.00		2,062	488.00	508.00	2,142	514.00	535.00	2,222	540.00	562.00
1,983	462.00	482.00		2,063	488.00	509.00	2,143	514.00	535.00	2,223	540.00	562.00
1,984	462.00	482.00		2,064	488.00	509.00	2,144	514.00	536.00	2,224	540.00	563.00
1,985	463.00	483.00		2,065	489.00	509.00	2,145	515.00	536.00	2,225	541.00	563.00
1,986	463.00	483.00		2,066	489.00	510.00	2,146	515.00	536.00	2,226	541.00	563.00
1,987	463.00	483.00		2,067	489.00	510.00	2,147	515.00	537.00	2,227	541.00	564.00
1,988	464.00	484.00		2,068	490.00	510.00	2,148	516.00	537.00	2,228	542.00	564.00
1,989	464.00	484.00		2,069	490.00	511.00	2,149	516.00	537.00	2,229	542.00	564.00
1,990	464.00	484.00		2,070	490.00	511.00	2,150	516.00	538.00	2,230	542.00	565.00
1,991	465.00	485.00		2,071	491.00	511.00	2,151	517.00	538.00	2,231	543.00	565.00
1,992	465.00	485.00		2,072	491.00	512.00	2,152	517.00	539.00	2,232	543.00	565.00
1,993	465.00	485.00		2,073	491.00	512.00	2,153	517.00	539.00	2,233	543.00	566.00
1,994	466.00	486.00		2,074	492.00	512.00	2,154	518.00	539.00	2,234	544.00	566.00
1,995	466.00	486.00		2,075	492.00	513.00	2,155	518.00	540.00	2,235	544.00	566.00
1,996	466.00	486.00		2,076	492.00	513.00	2,156	518.00	540.00	2,236	544.00	567.00
1,997	467.00	487.00		2,077	493.00	513.00	2,157	519.00	540.00	2,237	545.00	567.00
1,998	467.00	487.00		2,078	493.00	514.00	2,158	519.00	541.00	2,238	545.00	567.00
1,999	467.00	487.00		2,079	493.00	514.00	2,159	519.00	541.00	2,239	545.00	568.00
2,000	468.00	488.00		2,080	494.00	514.00	2,160	520.00	541.00	2,240	546.00	568.00
2,001	468.00	488.00		2,081	494.00	515.00	2,161	520.00	542.00	2,241	546.00	568.00
2,002	468.00	488.00		2,082	494.00	515.00	2,162	520.00	542.00	2,242	546.00	569.00
2,003	469.00	489.00		2,083	495.00	515.00	2,163	521.00	542.00	2,243	547.00	569.00
2,004	469.00	489.00		2,084	495.00	516.00	2,164	521.00	543.00	2,244	547.00	569.00
2,005	469.00	489.00		2,085	495.00	516.00	2,165	521.00	543.00	2,245	547.00	570.00
2,006	470.00	490.00		2,086	496.00	516.00	2,166	522.00	543.00	2,246	548.00	570.00
2,007	470.00	490.00		2,087	496.00	517.00	2,167	522.00	544.00	2,247	548.00	570.00
2,008	470.00	490.00		2,088	496.00	517.00	2,168	522.00	544.00	2,248	548.00	571.00
2,009	470.00	491.00		2,089	496.00	517.00	2,169	522.00	544.00	2,249	548.00	571.00
2,010	471.00	491.00		2,090	497.00	518.00	2,170	523.00	545.00	2,250	549.00	571.00
2,011	471.00	491.00		2,091	497.00	518.00	2,171	523.00	545.00	2,251	549.00	572.00
2,012	471.00	492.00		2,092	497.00	518.00	2,172	523.00	545.00	2,252	549.00	572.00
2,013	472.00	492.00		2,093	498.00	519.00	2,173	524.00	546.00	2,253	550.00	572.00
2,014	472.00	492.00		2,094	498.00	519.00	2,174	524.00	546.00	2,254	550.00	573.00
2,015	472.00	493.00		2,095	498.00	519.00	2,175	524.00	546.00	2,255	550.00	573.00
2,016	473.00	493.00		2,096	499.00	520.00	2,176	525.00	547.00	2,256	551.00	573.00
2,017	473.00	493.00		2,097	499.00	520.00	2,177	525.00	547.00	2,257	551.00	574.00
2,018	473.00	494.00		2,098	499.00	520.00	2,178	525.00	547.00	2,258	551.00	574.00
2,019	474.00	494.00		2,099	500.00	521.00	2,179	526.00	548.00	2,259	552.00	574.00
2,020	474.00	494.00		2,100	500.00	521.00	2,180	526.00	548.00	2,260	552.00	575.00
2,021	474.00	495.00		2,101	500.00	521.00	2,181	526.00	548.00	2,261	552.00	575.00
2,022	475.00	495.00		2,102	501.00	522.00	2,182	527.00	549.00	2,262	553.00	575.00
2,023	475.00	495.00		2,103	501.00	522.00	2,183	527.00	549.00	2,263	553.00	576.00
2,024	475.00	496.00		2,104	501.00	522.00	2,184	527.00	549.00	2,264	553.00	576.00
2,025	476.00	496.00		2,105	502.00	523.00	2,185	528.00	550.00	2,265	554.00	576.00
2,026	476.00	496.00		2,106	502.00	523.00	2,186	528.00	550.00	2,266	554.00	577.00
2,027	476.00	497.00		2,107	502.00	523.00	2,187	528.00	550.00	2,267	554.00	577.00
2,028	477.00	497.00		2,108	503.00	524.00	2,188	529.00	551.00	2,268	555.00	577.00
2,029	477.00	497.00		2,109	503.00	524.00	2,189	529.00	551.00	2,269	555.00	578.00
2,030	477.00	498.00		2,110	503.00	524.00	2,190	529.00	551.00	2,270	555.00	578.00
2,031	478.00	498.00		2,111	504.00	525.00	2,191	530.00	552.00	2,271	556.00	578.00
2,032	478.00	498.00		2,112	504.00	525.00	2,192	530.00	552.00	2,272	556.00	579.00
2,033	478.00	499.00										

Weekly tax table with no and half medicare levy

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld					
	No Medicare	Half Medicare			1	2	3		No Medicare	Half Medicare			1	No Medicare	Half Medicare			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
2,358	586.00	610.00		2,388	597.00	621.00		2,418	608.00	633.00		2,448	620.00	644.00		2,478	631.00	655.00
2,359	587.00	610.00		2,389	598.00	622.00		2,419	609.00	633.00		2,449	620.00	644.00		2,479	631.00	656.00
2,360	587.00	611.00		2,390	598.00	622.00		2,420	609.00	633.00		2,450	620.00	645.00		2,480	631.00	656.00
2,361	587.00	611.00		2,391	598.00	622.00		2,421	610.00	634.00		2,451	621.00	645.00		2,481	632.00	657.00
2,362	588.00	611.00		2,392	599.00	623.00		2,422	610.00	634.00		2,452	621.00	646.00		2,482	632.00	657.00
2,363	588.00	612.00		2,393	599.00	623.00		2,423	610.00	635.00		2,453	621.00	646.00		2,483	632.00	657.00
2,364	588.00	612.00		2,394	600.00	623.00		2,424	611.00	635.00		2,454	622.00	646.00		2,484	633.00	658.00
2,365	589.00	612.00		2,395	600.00	624.00		2,425	611.00	635.00		2,455	622.00	647.00		2,485	633.00	658.00
2,366	589.00	613.00		2,396	600.00	624.00		2,426	611.00	636.00		2,456	622.00	647.00		2,486	634.00	658.00
2,367	590.00	613.00		2,397	601.00	625.00		2,427	612.00	636.00		2,457	623.00	647.00		2,487	634.00	659.00
2,368	590.00	614.00		2,398	601.00	625.00		2,428	612.00	636.00		2,458	623.00	648.00		2,488	634.00	659.00
2,369	590.00	614.00		2,399	601.00	625.00		2,429	613.00	637.00		2,459	624.00	648.00		2,489	635.00	660.00
2,370	591.00	614.00		2,400	602.00	626.00		2,430	613.00	637.00		2,460	624.00	649.00		2,490	635.00	660.00
2,371	591.00	615.00		2,401	602.00	626.00		2,431	613.00	638.00		2,461	624.00	649.00		2,491	635.00	660.00
2,372	591.00	615.00		2,402	603.00	627.00		2,432	614.00	638.00		2,462	625.00	649.00		2,492	636.00	661.00
2,373	592.00	616.00		2,403	603.00	627.00		2,433	614.00	638.00		2,463	625.00	650.00		2,493	636.00	661.00
2,374	592.00	616.00		2,404	603.00	627.00		2,434	614.00	639.00		2,464	625.00	650.00		2,494	637.00	661.00
2,375	593.00	616.00		2,405	604.00	628.00		2,435	615.00	639.00		2,465	626.00	650.00		2,495	637.00	662.00
2,376	593.00	617.00		2,406	604.00	628.00		2,436	615.00	639.00		2,466	626.00	651.00		2,496	637.00	662.00
2,377	593.00	617.00		2,407	604.00	628.00		2,437	615.00	640.00		2,467	627.00	651.00		2,497	638.00	663.00
2,378	594.00	617.00		2,408	605.00	629.00		2,438	616.00	640.00		2,468	627.00	652.00		2,498	638.00	663.00
2,379	594.00	618.00		2,409	605.00	629.00		2,439	616.00	641.00		2,469	627.00	652.00		2,499	638.00	663.00
2,380	594.00	618.00		2,410	605.00	630.00		2,440	617.00	641.00		2,470	628.00	652.00		2,500	639.00	664.00
2,381	595.00	619.00		2,411	606.00	630.00		2,441	617.00	641.00		2,471	628.00	653.00				
2,382	595.00	619.00		2,412	606.00	630.00		2,442	617.00	642.00		2,472	628.00	653.00				
2,383	595.00	619.00		2,413	607.00	631.00		2,443	618.00	642.00		2,473	629.00	654.00				
2,384	596.00	620.00		2,414	607.00	631.00		2,444	618.00	642.00		2,474	629.00	654.00				
2,385	596.00	620.00		2,415	607.00	631.00		2,445	618.00	643.00		2,475	630.00	654.00				
2,386	597.00	620.00		2,416	608.00	632.00		2,446	619.00	643.00		2,476	630.00	655.00				
2,387	597.00	621.00		2,417	608.00	632.00		2,447	619.00	644.00		2,477	630.00	655.00				

Where your employee's earnings are more than \$2,500 but less than \$3,461, the weekly withholding amount is calculated as follows:

- weekly earnings – no levy: \$639 plus 37 cents for each \$1 of earnings in excess of \$2,500
- weekly earnings – half levy: \$664 plus 38 cents for each \$1 of earnings in excess of \$2,500.

Where your employee's earnings are more than \$3,460, the weekly withholding amount is calculated as follows:

- weekly earnings – no levy: \$994 plus 45 cents for each \$1 of earnings in excess of \$3,460
- weekly earnings – half levy: \$1,029 plus 46 cents for each \$1 of earnings in excess of \$3,460.

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

Medicare levy adjustment to half levy – table

Using this table

Use this additional table if you make a payment to a payee who is entitled to an adjustment to their Medicare half levy.

When your payee is entitled to a Medicare levy adjustment

Your payee is entitled to an adjustment if they meet **all** of the following requirements:

- they have provided you with a *Medicare levy variation declaration* in which they
 - claimed dependants
 - answered **yes** to questions 5, 7, 10 and 12
- they have weekly earnings of \$739 or more, but less than the corresponding amount in column A of Table 1 – for example, a payee who claims two dependent children must have weekly earnings of less than \$1,094 to be entitled to a Medicare levy adjustment.

If your payee claims more than 10 children, the column A amount is \$1,774 plus \$85 for each child claimed in excess of 10.

Column B shows the values used in calculating adjustments for payees with more than five dependent children. If your payee claims more than 10 dependent children, the column B amount is \$1,419.31 plus \$67.94 for each child in excess of 10.

For information about how to use Table 1 see ‘Working out the Medicare levy adjustment’ on this page.

Table 1: Medicare levy adjustments

Number of children	Column A	Column B
1	\$1,009	—
2	\$1,094	—
3	\$1,179	—
4	\$1,264	—
5	\$1,349	—
6	\$1,434	\$1,147.54
7	\$1,519	\$1,215.48
8	\$1,604	\$1,283.42
9	\$1,689	\$1,351.37
10	\$1,774	\$1,419.31

Working out the withholding amount with Medicare levy adjustments

To work out the amount you need to withhold, you must:

- 1 Use column 3 from Working out the withholding amount to find the weekly amount to be withheld from the payee's weekly earnings, allowing for any tax offsets claimed.
- 2 Reduce this amount by the amount of the Medicare levy adjustment.

Where the adjustment equals or exceeds the amount obtained in step 1, the amount to withhold is nil.

Working out the Medicare levy adjustment

If you make payments to your payee on a monthly or quarterly basis, you will need to convert their payments into weekly earnings. For more information, refer to ‘Working out the monthly or quarterly withholding amounts’. For payments made on a fortnightly basis refer to *Fortnightly tax table with no and half Medicare levy* (NAT 74228).

How you work out the Medicare levy adjustment varies depending on the number of dependent children your payee is claiming. Refer to either:

- ‘Payee claiming spouse and/or one to five dependent children’ below
- ‘Payee with more than five dependent children’ on page 13.

Payee claiming spouse and/or one to five dependent children

Use the ‘Medicare levy adjustment to half levy – table’ below to find the payee’s earnings in the ‘Weekly earnings’ column. Find the corresponding amount of Medicare levy adjustment from the appropriate number of children column.

Example

The employee has weekly earnings of \$823.44 and is claiming four dependent children on the *Medicare levy variation declaration* form. Input \$823 in the ‘Weekly earnings’ column and refer to the corresponding Medicare levy adjustment of \$4.00 from the ‘4 children’ column.

Payee with more than five dependent children

How you work out the Medicare levy adjustment for a payee with more than five dependent children varies depending on the weekly earnings of the payee. Refer to:

- Weekly earnings less than \$1,080
- Weekly earnings of \$1,080 or more but less than the column B amount that corresponds to the number of dependent children claimed
- Weekly earnings of \$1,080 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed

Weekly earnings less than \$1,080

Use the '5 children' column. Disregard any cents. Use the 'Medicare levy adjustment to half levy – table' to find the payee's earnings in the 'Weekly earnings' column. Find the corresponding amount of Medicare levy adjustment from the '5 children' column.

Example

The employee has weekly earnings of \$810.19 and is claiming six dependent children. Input \$810 in the 'Weekly earnings' column and refer to the corresponding Medicare levy adjustment of \$4.00 from the '5 children' column.

Weekly earnings of \$1,080 or more but less than the column B amount that corresponds to the number of dependent children claimed

Round the weekly earnings down to the nearest dollar and add 99 cents. Take 1% of that amount and round to the nearest dollar.

Example

The employee has weekly earnings of \$1,121.29 and is claiming seven dependent children. Take 1% of \$1,121.99 (weekly earnings of \$1,121 rounded down to the nearest dollar plus 99 cents). The amount of the Medicare levy adjustment is \$11.00, rounded to the nearest dollar.

Weekly earnings of \$1,080 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed

Complete steps 1 to 4 below:

- 1 Take 1% of the relevant column B amount. Round the result to the nearest cent.
- 2 Take 4% of the difference between the weekly earnings (round down to the nearest dollar plus 99 cents) and the column B amount. Round the result to the nearest cent.
- 3 Subtract the result of step 2 from step 1.
- 4 Round the result to the nearest dollar.

Example

The employee has weekly earnings of \$1,347.89 and is claiming eight dependent children.

- 1 $1\% \times \$1,283.42$ (column B amount for eight children)
= \$12.83
- 2 $4\% \times (\$1,347.99 - \$1,283.42)$
= $4\% \times \$64.57$
= \$2.58
- 3 $\$12.83 - \2.58
= \$10.25
- 4 \$10.00 (\$10.25 rounded to the nearest dollar).

Therefore, the Medicare levy adjustment is \$10.00.

Using a formula

The Medicare levy adjustments shown in this table can be expressed in a mathematical form.

If you have developed your own payroll software package, you will need to refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at ato.gov.au/taxtables

Medicare levy adjustment to half levy – table

Medicare levy adjustment to half levy – table

Medicare levy adjustment to half levy – table

Medicare levy adjustment to half levy – table

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from our website.

For more information, refer to:

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

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

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

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