



Study and training support loans fortnightly tax table

This tax table applies to payments made from 1 July 2026 to 30 June 2027.

Do not withhold any amount for HELP, VSL, FS, SSL or AASL from lump sum termination payments.

Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$
1,970	0.00	0.00	2,060	0.00	14.00	2,150	0.00	26.00	2,240	0.00	40.00
1,972	0.00	0.00	2,062	0.00	14.00	2,152	0.00	26.00	2,242	0.00	40.00
1,974	0.00	0.00	2,064	0.00	14.00	2,154	0.00	28.00	2,244	0.00	40.00
1,976	0.00	0.00	2,066	0.00	14.00	2,156	0.00	28.00	2,246	0.00	42.00
1,978	0.00	0.00	2,068	0.00	14.00	2,158	0.00	28.00	2,248	0.00	42.00
1,980	0.00	2.00	2,070	0.00	14.00	2,160	0.00	28.00	2,250	0.00	42.00
1,982	0.00	2.00	2,072	0.00	14.00	2,162	0.00	28.00	2,252	0.00	42.00
1,984	0.00	2.00	2,074	0.00	16.00	2,164	0.00	28.00	2,254	0.00	42.00
1,986	0.00	2.00	2,076	0.00	16.00	2,166	0.00	30.00	2,256	0.00	42.00
1,988	0.00	2.00	2,078	0.00	16.00	2,168	0.00	30.00	2,258	0.00	42.00
1,990	0.00	2.00	2,080	0.00	16.00	2,170	0.00	30.00	2,260	0.00	44.00
1,992	0.00	2.00	2,082	0.00	16.00	2,172	0.00	30.00	2,262	0.00	44.00
1,994	0.00	4.00	2,084	0.00	16.00	2,174	0.00	30.00	2,264	0.00	44.00
1,996	0.00	4.00	2,086	0.00	18.00	2,176	0.00	30.00	2,266	0.00	44.00
1,998	0.00	4.00	2,088	0.00	18.00	2,178	0.00	30.00	2,268	0.00	44.00
2,000	0.00	4.00	2,090	0.00	18.00	2,180	0.00	32.00	2,270	0.00	44.00
2,002	0.00	4.00	2,092	0.00	18.00	2,182	0.00	32.00	2,272	0.00	44.00
2,004	0.00	4.00	2,094	0.00	18.00	2,184	0.00	32.00	2,274	0.00	46.00
2,006	0.00	6.00	2,096	0.00	18.00	2,186	0.00	32.00	2,276	0.00	46.00
2,008	0.00	6.00	2,098	0.00	18.00	2,188	0.00	32.00	2,278	0.00	46.00
2,010	0.00	6.00	2,100	0.00	20.00	2,190	0.00	32.00	2,280	0.00	46.00
2,012	0.00	6.00	2,102	0.00	20.00	2,192	0.00	32.00	2,282	0.00	46.00
2,014	0.00	6.00	2,104	0.00	20.00	2,194	0.00	34.00	2,284	0.00	46.00
2,016	0.00	6.00	2,106	0.00	20.00	2,196	0.00	34.00	2,286	0.00	48.00
2,018	0.00	6.00	2,108	0.00	20.00	2,198	0.00	34.00	2,288	0.00	48.00
2,020	0.00	8.00	2,110	0.00	20.00	2,200	0.00	34.00	2,290	0.00	48.00
2,022	0.00	8.00	2,112	0.00	20.00	2,202	0.00	34.00	2,292	0.00	48.00
2,024	0.00	8.00	2,114	0.00	22.00	2,204	0.00	34.00	2,294	0.00	48.00
2,026	0.00	8.00	2,116	0.00	22.00	2,206	0.00	36.00	2,296	0.00	48.00
2,028	0.00	8.00	2,118	0.00	22.00	2,208	0.00	36.00	2,298	0.00	48.00
2,030	0.00	8.00	2,120	0.00	22.00	2,210	0.00	36.00	2,300	0.00	50.00
2,032	0.00	8.00	2,122	0.00	22.00	2,212	0.00	36.00	2,302	0.00	50.00
2,034	0.00	10.00	2,124	0.00	22.00	2,214	0.00	36.00	2,304	0.00	50.00
2,036	0.00	10.00	2,126	0.00	24.00	2,216	0.00	36.00	2,306	0.00	50.00
2,038	0.00	10.00	2,128	0.00	24.00	2,218	0.00	36.00	2,308	0.00	50.00
2,040	0.00	10.00	2,130	0.00	24.00	2,220	0.00	38.00	2,310	0.00	50.00
2,042	0.00	10.00	2,132	0.00	24.00	2,222	0.00	38.00	2,312	0.00	50.00
2,044	0.00	10.00	2,134	0.00	24.00	2,224	0.00	38.00	2,314	0.00	52.00
2,046	0.00	12.00	2,136	0.00	24.00	2,226	0.00	38.00	2,316	0.00	52.00
2,048	0.00	12.00	2,138	0.00	24.00	2,228	0.00	38.00	2,318	0.00	52.00
2,050	0.00	12.00	2,140	0.00	26.00	2,230	0.00	38.00	2,320	0.00	52.00
2,052	0.00	12.00	2,142	0.00	26.00	2,232	0.00	38.00	2,322	0.00	52.00
2,054	0.00	12.00	2,144	0.00	26.00	2,234	0.00	40.00	2,324	0.00	52.00
2,056	0.00	12.00	2,146	0.00	26.00	2,236	0.00	40.00	2,326	0.00	54.00
2,058	0.00	12.00	2,148	0.00	26.00	2,238	0.00	40.00	2,328	0.00	54.00

Tax-free threshold			No tax-free threshold			Tax-free threshold			No tax-free threshold		
Fortnightly earnings	Fortnightly component	Fortnightly component	Fortnightly earnings	Fortnightly component	Fortnightly component	Fortnightly earnings	Fortnightly component	Fortnightly component	Fortnightly earnings	Fortnightly component	Fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,330	0.00	54.00	2,490	0.00	78.00	2,650	0.00	102.00	2,810	20.00	126.00
2,332	0.00	54.00	2,492	0.00	78.00	2,652	0.00	102.00	2,812	20.00	126.00
2,334	0.00	54.00	2,494	0.00	78.00	2,654	0.00	102.00	2,814	22.00	126.00
2,336	0.00	54.00	2,496	0.00	78.00	2,656	0.00	102.00	2,816	22.00	126.00
2,338	0.00	54.00	2,498	0.00	78.00	2,658	0.00	102.00	2,818	22.00	126.00
2,340	0.00	56.00	2,500	0.00	80.00	2,660	0.00	104.00	2,820	22.00	128.00
2,342	0.00	56.00	2,502	0.00	80.00	2,662	0.00	104.00	2,822	22.00	128.00
2,344	0.00	56.00	2,504	0.00	80.00	2,664	0.00	104.00	2,824	22.00	128.00
2,346	0.00	56.00	2,506	0.00	80.00	2,666	0.00	104.00	2,826	24.00	128.00
2,348	0.00	56.00	2,508	0.00	80.00	2,668	0.00	104.00	2,828	24.00	128.00
2,350	0.00	56.00	2,510	0.00	80.00	2,670	0.00	104.00	2,830	24.00	128.00
2,352	0.00	56.00	2,512	0.00	80.00	2,672	0.00	104.00	2,832	24.00	128.00
2,354	0.00	58.00	2,514	0.00	82.00	2,674	0.00	106.00	2,834	24.00	130.00
2,356	0.00	58.00	2,516	0.00	82.00	2,676	0.00	106.00	2,836	24.00	130.00
2,358	0.00	58.00	2,518	0.00	82.00	2,678	0.00	106.00	2,838	24.00	130.00
2,360	0.00	58.00	2,520	0.00	82.00	2,680	2.00	106.00	2,840	26.00	130.00
2,362	0.00	58.00	2,522	0.00	82.00	2,682	2.00	106.00	2,842	26.00	130.00
2,364	0.00	58.00	2,524	0.00	82.00	2,684	2.00	106.00	2,844	26.00	130.00
2,366	0.00	60.00	2,526	0.00	84.00	2,686	2.00	108.00	2,846	26.00	132.00
2,368	0.00	60.00	2,528	0.00	84.00	2,688	2.00	108.00	2,848	26.00	132.00
2,370	0.00	60.00	2,530	0.00	84.00	2,690	2.00	108.00	2,850	26.00	132.00
2,372	0.00	60.00	2,532	0.00	84.00	2,692	2.00	108.00	2,852	26.00	132.00
2,374	0.00	60.00	2,534	0.00	84.00	2,694	4.00	108.00	2,854	28.00	132.00
2,376	0.00	60.00	2,536	0.00	84.00	2,696	4.00	108.00	2,856	28.00	132.00
2,378	0.00	60.00	2,538	0.00	84.00	2,698	4.00	108.00	2,858	28.00	132.00
2,380	0.00	62.00	2,540	0.00	86.00	2,700	4.00	110.00	2,860	28.00	134.00
2,382	0.00	62.00	2,542	0.00	86.00	2,702	4.00	110.00	2,862	28.00	134.00
2,384	0.00	62.00	2,544	0.00	86.00	2,704	4.00	110.00	2,864	28.00	134.00
2,386	0.00	62.00	2,546	0.00	86.00	2,706	6.00	110.00	2,866	30.00	134.00
2,388	0.00	62.00	2,548	0.00	86.00	2,708	6.00	110.00	2,868	30.00	134.00
2,390	0.00	62.00	2,550	0.00	86.00	2,710	6.00	110.00	2,870	30.00	134.00
2,392	0.00	62.00	2,552	0.00	86.00	2,712	6.00	110.00	2,872	30.00	134.00
2,394	0.00	64.00	2,554	0.00	88.00	2,714	6.00	112.00	2,874	30.00	136.00
2,396	0.00	64.00	2,556	0.00	88.00	2,716	6.00	112.00	2,876	30.00	136.00
2,398	0.00	64.00	2,558	0.00	88.00	2,718	6.00	112.00	2,878	30.00	136.00
2,400	0.00	64.00	2,560	0.00	88.00	2,720	8.00	112.00	2,880	32.00	136.00
2,402	0.00	64.00	2,562	0.00	88.00	2,722	8.00	112.00	2,882	32.00	136.00
2,404	0.00	64.00	2,564	0.00	88.00	2,724	8.00	112.00	2,884	32.00	136.00
2,406	0.00	66.00	2,566	0.00	90.00	2,726	8.00	114.00	2,886	32.00	138.00
2,408	0.00	66.00	2,568	0.00	90.00	2,728	8.00	114.00	2,888	32.00	138.00
2,410	0.00	66.00	2,570	0.00	90.00	2,730	8.00	114.00	2,890	32.00	138.00
2,412	0.00	66.00	2,572	0.00	90.00	2,732	8.00	114.00	2,892	32.00	138.00
2,414	0.00	66.00	2,574	0.00	90.00	2,734	10.00	114.00	2,894	34.00	138.00
2,416	0.00	66.00	2,576	0.00	90.00	2,736	10.00	114.00	2,896	34.00	138.00
2,418	0.00	66.00	2,578	0.00	90.00	2,738	10.00	114.00	2,898	34.00	138.00
2,420	0.00	68.00	2,580	0.00	92.00	2,740	10.00	116.00	2,900	34.00	140.00
2,422	0.00	68.00	2,582	0.00	92.00	2,742	10.00	116.00	2,902	34.00	140.00
2,424	0.00	68.00	2,584	0.00	92.00	2,744	10.00	116.00	2,904	34.00	140.00
2,426	0.00	68.00	2,586	0.00	92.00	2,746	12.00	116.00	2,906	36.00	140.00
2,428	0.00	68.00	2,588	0.00	92.00	2,748	12.00	116.00	2,908	36.00	140.00
2,430	0.00	68.00	2,590	0.00	92.00	2,750	12.00	116.00	2,910	36.00	140.00
2,432	0.00	68.00	2,592	0.00	92.00	2,752	12.00	116.00	2,912	36.00	140.00
2,434	0.00	70.00	2,594	0.00	94.00	2,754	12.00	118.00	2,914	36.00	142.00
2,436	0.00	70.00	2,596	0.00	94.00	2,756	12.00	118.00	2,916	36.00	142.00
2,438	0.00	70.00	2,598	0.00	94.00	2,758	12.00	118.00	2,918	36.00	142.00
2,440	0.00	70.00	2,600	0.00	94.00	2,760	14.00	118.00	2,920	38.00	142.00
2,442	0.00	70.00	2,602	0.00	94.00	2,762	14.00	118.00	2,922	38.00	142.00
2,444	0.00	70.00	2,604	0.00	94.00	2,764	14.00	118.00	2,924	38.00	142.00
2,446	0.00	72.00	2,606	0.00	96.00	2,766	14.00	120.00	2,926	38.00	144.00
2,448	0.00	72.00	2,608	0.00	96.00	2,768	14.00	120.00	2,928	38.00	144.00
2,450	0.00	72.00	2,610	0.00	96.00	2,770	14.00	120.00	2,930	38.00	144.00
2,452	0.00	72.00	2,612	0.00	96.00	2,772	14.00	120.00	2,932	38.00	144.00
2,454	0.00	72.00	2,614	0.00	96.00	2,774	16.00	120.00	2,934	40.00	144.00
2,456	0.00	72.00	2,616	0.00	96.00	2,776	16.00	120.00	2,936	40.00	144.00
2,458	0.00	72.00	2,618	0.00	96.00	2,778	16.00	120.00	2,938	40.00	144.00
2,460	0.00	74.00	2,620	0.00	98.00	2,780	16.00	122.00	2,940	40.00	146.00
2,462	0.00	74.00	2,622	0.00	98.00	2,782	16.00	122.00	2,942	40.00	146.00
2,464	0.00	74.00	2,624	0.00	98.00	2,784	16.00	122.00	2,944	40.00	146.00
2,466	0.00	74.00	2,626	0.00	98.00	2,786	18.00	122.00	2,946	42.00	146.00
2,468	0.00	74.00	2,628	0.00	98.00	2,788	18.00	122.00	2,948	42.00	146.00
2,470	0.00	74.00	2,630	0.00	98.00	2,790	18.00	122.00	2,950	42.00	146.00
2,472	0.00	74.00	2,632	0.00	98.00	2,792	18.00	122.00	2,952	42.00	146.00
2,474	0.00	76.00	2,634	0.00	100.00	2,794	18.00	124.00	2,954	42.00	148.00
2,476	0.00	76.00	2,636	0.00	100.00	2,796	18.00	124.00	2,956	42.00	148.00
2,478	0.00	76.00	2,638	0.00	100.00	2,798	18.00	124.00	2,958	42.00	148.00
2,480	0.00	76.00	2,640	0.00	100.00	2,800	20.00	124.00	2,960	44.00	148.00
2,482	0.00	76.00	2,642	0.00	100.00	2,802	20.00	124.00	2,962	44.00	148.00
2,484	0.00	76.00	2,644	0.00	100.00	2,804	20.00	124.00	2,964	44.00	148.00
2,486	0.00	78.00	2,646	0.00	102.00	2,806	20.00	126.00	2,966	44.00	150.00
2,488	0.00	78.00	2,648	0.00	102.00	2,808	20.00	126.00	2,968	44.00	150.00

Fortnightly earnings	Tax-free threshold	No tax-free threshold	Fortnightly earnings	Tax-free threshold	No tax-free threshold	Fortnightly earnings	Tax-free threshold	No tax-free threshold	Fortnightly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,970	44.00	150.00	3,130	68.00	174.00	3,290	92.00	198.00	3,450	116.00	222.00
2,972	44.00	150.00	3,132	68.00	174.00	3,292	92.00	198.00	3,452	116.00	222.00
2,974	46.00	150.00	3,134	70.00	174.00	3,294	94.00	198.00	3,454	118.00	222.00
2,976	46.00	150.00	3,136	70.00	174.00	3,296	94.00	198.00	3,456	118.00	222.00
2,978	46.00	150.00	3,138	70.00	174.00	3,298	94.00	198.00	3,458	118.00	222.00
2,980	46.00	152.00	3,140	70.00	176.00	3,300	94.00	200.00	3,460	118.00	224.00
2,982	46.00	152.00	3,142	70.00	176.00	3,302	94.00	200.00	3,462	118.00	224.00
2,984	46.00	152.00	3,144	70.00	176.00	3,304	94.00	200.00	3,464	118.00	224.00
2,986	48.00	152.00	3,146	72.00	176.00	3,306	96.00	200.00	3,466	120.00	224.00
2,988	48.00	152.00	3,148	72.00	176.00	3,308	96.00	200.00	3,468	120.00	224.00
2,990	48.00	152.00	3,150	72.00	176.00	3,310	96.00	200.00	3,470	120.00	224.00
2,992	48.00	152.00	3,152	72.00	176.00	3,312	96.00	200.00	3,472	120.00	224.00
2,994	48.00	154.00	3,154	72.00	178.00	3,314	96.00	202.00	3,474	120.00	226.00
2,996	48.00	154.00	3,156	72.00	178.00	3,316	96.00	202.00	3,476	120.00	226.00
2,998	48.00	154.00	3,158	72.00	178.00	3,318	96.00	202.00	3,478	120.00	226.00
3,000	50.00	154.00	3,160	74.00	178.00	3,320	98.00	202.00	3,480	122.00	226.00
3,002	50.00	154.00	3,162	74.00	178.00	3,322	98.00	202.00	3,482	122.00	226.00
3,004	50.00	154.00	3,164	74.00	178.00	3,324	98.00	202.00	3,484	122.00	226.00
3,006	50.00	156.00	3,166	74.00	180.00	3,326	98.00	204.00	3,486	122.00	228.00
3,008	50.00	156.00	3,168	74.00	180.00	3,328	98.00	204.00	3,488	122.00	228.00
3,010	50.00	156.00	3,170	74.00	180.00	3,330	98.00	204.00	3,490	122.00	228.00
3,012	50.00	156.00	3,172	74.00	180.00	3,332	98.00	204.00	3,492	122.00	228.00
3,014	52.00	156.00	3,174	76.00	180.00	3,334	100.00	204.00	3,494	124.00	228.00
3,016	52.00	156.00	3,176	76.00	180.00	3,336	100.00	204.00	3,496	124.00	228.00
3,018	52.00	156.00	3,178	76.00	180.00	3,338	100.00	204.00	3,498	124.00	228.00
3,020	52.00	158.00	3,180	76.00	182.00	3,340	100.00	206.00	3,500	124.00	230.00
3,022	52.00	158.00	3,182	76.00	182.00	3,342	100.00	206.00	3,502	124.00	230.00
3,024	52.00	158.00	3,184	76.00	182.00	3,344	100.00	206.00	3,504	124.00	230.00
3,026	54.00	158.00	3,186	78.00	182.00	3,346	102.00	206.00	3,506	126.00	230.00
3,028	54.00	158.00	3,188	78.00	182.00	3,348	102.00	206.00	3,508	126.00	230.00
3,030	54.00	158.00	3,190	78.00	182.00	3,350	102.00	206.00	3,510	126.00	230.00
3,032	54.00	158.00	3,192	78.00	182.00	3,352	102.00	206.00	3,512	126.00	230.00
3,034	54.00	160.00	3,194	78.00	184.00	3,354	102.00	208.00	3,514	126.00	232.00
3,036	54.00	160.00	3,196	78.00	184.00	3,356	102.00	208.00	3,516	126.00	232.00
3,038	54.00	160.00	3,198	78.00	184.00	3,358	102.00	208.00	3,518	126.00	232.00
3,040	56.00	160.00	3,200	80.00	184.00	3,360	104.00	208.00	3,520	128.00	232.00
3,042	56.00	160.00	3,202	80.00	184.00	3,362	104.00	208.00	3,522	128.00	232.00
3,044	56.00	160.00	3,204	80.00	184.00	3,364	104.00	208.00	3,524	128.00	232.00
3,046	56.00	162.00	3,206	80.00	186.00	3,366	104.00	210.00	3,526	128.00	234.00
3,048	56.00	162.00	3,208	80.00	186.00	3,368	104.00	210.00	3,528	128.00	234.00
3,050	56.00	162.00	3,210	80.00	186.00	3,370	104.00	210.00	3,530	128.00	234.00
3,052	56.00	162.00	3,212	80.00	186.00	3,372	104.00	210.00	3,532	128.00	234.00
3,054	58.00	162.00	3,214	82.00	186.00	3,374	106.00	210.00	3,534	130.00	234.00
3,056	58.00	162.00	3,216	82.00	186.00	3,376	106.00	210.00	3,536	130.00	234.00
3,058	58.00	162.00	3,218	82.00	186.00	3,378	106.00	210.00	3,538	130.00	234.00
3,060	58.00	164.00	3,220	82.00	188.00	3,380	106.00	212.00	3,540	130.00	236.00
3,062	58.00	164.00	3,222	82.00	188.00	3,382	106.00	212.00	3,542	130.00	236.00
3,064	58.00	164.00	3,224	82.00	188.00	3,384	106.00	212.00	3,544	130.00	236.00
3,066	60.00	164.00	3,226	84.00	188.00	3,386	108.00	212.00	3,546	132.00	236.00
3,068	60.00	164.00	3,228	84.00	188.00	3,388	108.00	212.00	3,548	132.00	236.00
3,070	60.00	164.00	3,230	84.00	188.00	3,390	108.00	212.00	3,550	132.00	236.00
3,072	60.00	164.00	3,232	84.00	188.00	3,392	108.00	212.00	3,552	132.00	236.00
3,074	60.00	166.00	3,234	84.00	190.00	3,394	108.00	214.00	3,554	132.00	238.00
3,076	60.00	166.00	3,236	84.00	190.00	3,396	108.00	214.00	3,556	132.00	238.00
3,078	60.00	166.00	3,238	84.00	190.00	3,398	108.00	214.00	3,558	132.00	238.00
3,080	62.00	166.00	3,240	86.00	190.00	3,400	110.00	214.00	3,560	134.00	238.00
3,082	62.00	166.00	3,242	86.00	190.00	3,402	110.00	214.00	3,562	134.00	238.00
3,084	62.00	166.00	3,244	86.00	190.00	3,404	110.00	214.00	3,564	134.00	238.00
3,086	62.00	168.00	3,246	86.00	192.00	3,406	110.00	216.00	3,566	134.00	240.00
3,088	62.00	168.00	3,248	86.00	192.00	3,408	110.00	216.00	3,568	134.00	240.00
3,090	62.00	168.00	3,250	86.00	192.00	3,410	110.00	216.00	3,570	134.00	240.00
3,092	62.00	168.00	3,252	86.00	192.00	3,412	110.00	216.00	3,572	134.00	240.00
3,094	64.00	168.00	3,254	88.00	192.00	3,414	112.00	216.00	3,574	136.00	240.00
3,096	64.00	168.00	3,256	88.00	192.00	3,416	112.00	216.00	3,576	136.00	240.00
3,098	64.00	168.00	3,258	88.00	192.00	3,418	112.00	216.00	3,578	136.00	240.00
3,100	64.00	170.00	3,260	88.00	194.00	3,420	112.00	218.00	3,580	136.00	242.00
3,102	64.00	170.00	3,262	88.00	194.00	3,422	112.00	218.00	3,582	136.00	242.00
3,104	64.00	170.00	3,264	88.00	194.00	3,424	112.00	218.00	3,584	136.00	242.00
3,106	66.00	170.00	3,266	90.00	194.00	3,426	114.00	218.00	3,586	138.00	242.00
3,108	66.00	170.00	3,268	90.00	194.00	3,428	114.00	218.00	3,588	138.00	242.00
3,110	66.00	170.00	3,270	90.00	194.00	3,430	114.00	218.00	3,590	138.00	242.00
3,112	66.00	170.00	3,272	90.00	194.00	3,432	114.00	218.00	3,592	138.00	242.00
3,114	66.00	172.00	3,274	90.00	196.00	3,434	114.00	220.00	3,594	138.00	244.00
3,116	66.00	172.00	3,276	90.00	196.00	3,436	114.00	220.00	3,596	138.00	244.00
3,118	66.00	172.00	3,278	90.00	196.00	3,438	114.00	220.00	3,598	138.00	244.00
3,120	68.00	172.00	3,280	92.00	196.00	3,440	116.00	220.00	3,600	140.00	244.00
3,122	68.00	172.00	3,282	92.00	196.00	3,442	116.00	220.00	3,602	140.00	244.00
3,124	68.00	172.00	3,284	92.00	196.00	3,444	116.00	220.00	3,604	140.00	244.00
3,126	68.00	174.00	3,286	92.00	198.00	3,446	116.00	222.00	3,606	140.00	246.00
3,128	68.00	174.00	3,288	92.00	198.00	3,448	116.00	222.00	3,608	140.00	246.00

Fortnightly earnings	Tax-free threshold	No tax-free threshold	Fortnightly earnings	Tax-free threshold	No tax-free threshold	Fortnightly earnings	Tax-free threshold	No tax-free threshold	Fortnightly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,890	332.00	450.00	5,050	358.00	476.00	5,210	386.00	504.00	5,370	412.00	532.00
4,892	332.00	450.00	5,052	358.00	478.00	5,212	386.00	504.00	5,372	412.00	532.00
4,894	334.00	450.00	5,054	358.00	478.00	5,214	386.00	504.00	5,374	414.00	532.00
4,896	334.00	450.00	5,056	358.00	478.00	5,216	386.00	506.00	5,376	414.00	532.00
4,898	334.00	452.00	5,058	360.00	478.00	5,218	386.00	506.00	5,378	414.00	532.00
4,900	334.00	452.00	5,060	360.00	478.00	5,220	386.00	506.00	5,380	414.00	534.00
4,902	334.00	452.00	5,062	360.00	478.00	5,222	388.00	506.00	5,382	414.00	534.00
4,904	334.00	452.00	5,064	360.00	480.00	5,224	388.00	506.00	5,384	414.00	534.00
4,906	336.00	452.00	5,066	360.00	480.00	5,226	388.00	506.00	5,386	416.00	534.00
4,908	336.00	452.00	5,068	360.00	480.00	5,228	388.00	508.00	5,388	416.00	534.00
4,910	336.00	454.00	5,070	362.00	480.00	5,230	388.00	508.00	5,390	416.00	534.00
4,912	336.00	454.00	5,072	362.00	480.00	5,232	388.00	508.00	5,392	416.00	536.00
4,914	336.00	454.00	5,074	362.00	482.00	5,234	390.00	508.00	5,394	416.00	536.00
4,916	336.00	454.00	5,076	362.00	482.00	5,236	390.00	508.00	5,396	416.00	536.00
4,918	336.00	454.00	5,078	362.00	482.00	5,238	390.00	508.00	5,398	418.00	536.00
4,920	338.00	454.00	5,080	364.00	482.00	5,240	390.00	510.00	5,400	418.00	536.00
4,922	338.00	456.00	5,082	364.00	482.00	5,242	390.00	510.00	5,402	418.00	538.00
4,924	338.00	456.00	5,084	364.00	482.00	5,244	390.00	510.00	5,404	418.00	538.00
4,926	338.00	456.00	5,086	364.00	484.00	5,246	392.00	510.00	5,406	418.00	538.00
4,928	338.00	456.00	5,088	364.00	484.00	5,248	392.00	510.00	5,408	418.00	538.00
4,930	338.00	456.00	5,090	364.00	484.00	5,250	392.00	510.00	5,410	420.00	538.00
4,932	338.00	456.00	5,092	366.00	484.00	5,252	392.00	512.00	5,412	420.00	538.00
4,934	340.00	458.00	5,094	366.00	484.00	5,254	392.00	512.00	5,414	420.00	538.00
4,936	340.00	458.00	5,096	366.00	484.00	5,256	392.00	512.00	5,416	420.00	540.00
4,938	340.00	458.00	5,098	366.00	486.00	5,258	394.00	512.00	5,418	420.00	540.00
4,940	340.00	458.00	5,100	366.00	486.00	5,260	394.00	512.00	5,420	420.00	540.00
4,942	340.00	458.00	5,102	366.00	486.00	5,262	394.00	512.00	5,422	422.00	540.00
4,944	340.00	458.00	5,104	368.00	486.00	5,264	394.00	514.00	5,424	422.00	540.00
4,946	342.00	460.00	5,106	368.00	486.00	5,266	394.00	514.00	5,426	422.00	540.00
4,948	342.00	460.00	5,108	368.00	486.00	5,268	394.00	514.00	5,428	422.00	542.00
4,950	342.00	460.00	5,110	368.00	488.00	5,270	396.00	514.00	5,430	422.00	542.00
4,952	342.00	460.00	5,112	368.00	488.00	5,272	396.00	514.00	5,432	422.00	542.00
4,954	342.00	460.00	5,114	368.00	488.00	5,274	396.00	516.00	5,434	424.00	542.00
4,956	342.00	460.00	5,116	370.00	488.00	5,276	396.00	516.00	5,436	424.00	542.00
4,958	342.00	462.00	5,118	370.00	488.00	5,278	396.00	516.00	5,438	424.00	542.00
4,960	344.00	462.00	5,120	370.00	488.00	5,280	398.00	516.00	5,440	424.00	544.00
4,962	344.00	462.00	5,122	370.00	490.00	5,282	398.00	516.00	5,442	424.00	544.00
4,964	344.00	462.00	5,124	370.00	490.00	5,284	398.00	516.00	5,444	424.00	544.00
4,966	344.00	462.00	5,126	370.00	490.00	5,286	398.00	518.00	5,446	426.00	544.00
4,968	344.00	462.00	5,128	372.00	490.00	5,288	398.00	518.00	5,448	426.00	544.00
4,970	344.00	464.00	5,130	372.00	490.00	5,290	398.00	518.00	5,450	426.00	544.00
4,972	344.00	464.00	5,132	372.00	490.00	5,292	400.00	518.00	5,452	426.00	546.00
4,974	346.00	464.00	5,134	372.00	492.00	5,294	400.00	518.00	5,454	426.00	546.00
4,976	346.00	464.00	5,136	372.00	492.00	5,296	400.00	518.00	5,456	426.00	546.00
4,978	346.00	464.00	5,138	372.00	492.00	5,298	400.00	520.00	5,458	428.00	546.00
4,980	346.00	466.00	5,140	374.00	492.00	5,300	400.00	520.00	5,460	428.00	546.00
4,982	346.00	466.00	5,142	374.00	492.00	5,302	400.00	520.00	5,462	428.00	546.00
4,984	346.00	466.00	5,144	374.00	492.00	5,304	402.00	520.00	5,464	428.00	546.00
4,986	348.00	466.00	5,146	374.00	494.00	5,306	402.00	520.00	5,466	428.00	546.00
4,988	348.00	466.00	5,148	374.00	494.00	5,308	402.00	520.00	5,468	428.00	546.00
4,990	348.00	466.00	5,150	374.00	494.00	5,310	402.00	522.00	5,470	430.00	548.00
4,992	348.00	468.00	5,152	376.00	494.00	5,312	402.00	522.00	5,472	430.00	548.00
4,994	348.00	468.00	5,154	376.00	494.00	5,314	402.00	522.00	5,474	430.00	548.00
4,996	348.00	468.00	5,156	376.00	494.00	5,316	404.00	522.00	5,476	430.00	548.00
4,998	350.00	468.00	5,158	376.00	496.00	5,318	404.00	522.00	5,478	430.00	548.00
5,000	350.00	468.00	5,160	376.00	496.00	5,320	404.00	522.00	5,480	432.00	548.00
5,002	350.00	468.00	5,162	376.00	496.00	5,322	404.00	524.00	5,482	432.00	548.00
5,004	350.00	470.00	5,164	378.00	496.00	5,324	404.00	524.00	5,484	432.00	548.00
5,006	350.00	470.00	5,166	378.00	496.00	5,326	404.00	524.00	5,486	432.00	548.00
5,008	350.00	470.00	5,168	378.00	496.00	5,328	406.00	524.00	5,488	432.00	548.00
5,010	352.00	470.00	5,170	378.00	498.00	5,330	406.00	524.00	5,490	432.00	550.00
5,012	352.00	470.00	5,172	378.00	498.00	5,332	406.00	524.00	5,492	434.00	550.00
5,014	352.00	470.00	5,174	380.00	498.00	5,334	406.00	526.00	5,494	434.00	550.00
5,016	352.00	472.00	5,176	380.00	498.00	5,336	406.00	526.00	5,496	434.00	550.00
5,018	352.00	472.00	5,178	380.00	498.00	5,338	406.00	526.00	5,498	434.00	550.00
5,020	352.00	472.00	5,180	380.00	500.00	5,340	408.00	526.00	5,500	434.00	550.00
5,022	354.00	472.00	5,182	380.00	500.00	5,342	408.00	526.00	5,502	434.00	550.00
5,024	354.00	472.00	5,184	380.00	500.00	5,344	408.00	526.00	5,504	436.00	550.00
5,026	354.00	472.00	5,186	382.00	500.00	5,346	408.00	528.00	5,506	436.00	550.00
5,028	354.00	474.00	5,188	382.00	500.00	5,348	408.00	528.00	5,508	436.00	550.00
5,030	354.00	474.00	5,190	382.00	500.00	5,350	408.00	528.00	5,510	436.00	552.00
5,032	354.00	474.00	5,192	382.00	502.00	5,352	410.00	528.00	5,512	436.00	552.00
5,034	356.00	474.00	5,194	382.00	502.00	5,354	410.00	528.00	5,514	436.00	552.00
5,036	356.00	474.00	5,196	382.00	502.00	5,356	410.00	528.00	5,516	438.00	552.00
5,038	356.00	474.00	5,198	384.00	502.00	5,358	410.00	530.00	5,518	438.00	552.00
5,040	356.00	476.00	5,200	384.00	502.00	5,360	410.00	530.00	5,520	438.00	552.00
5,042	356.00	476.00	5,202	384.00	502.00	5,362	410.00	530.00	5,522	438.00	552.00
5,044	356.00	476.00	5,204	384.00	504.00	5,364	412.00	530.00	5,524	438.00	552.00
5,046	358.00	476.00	5,206	384.00	504.00	5,366	412.00	530.00	5,526	438.00	552.00
5,048	358.00	476.00	5,208	384.00	504.00	5,368	412.00	530.00	5,528	440.00	552.00

Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$	Fortnightly earnings 1 \$	Tax-free threshold Fortnightly component 2 \$	No tax-free threshold Fortnightly component 3 \$
6,810	658.00	682.00	6,910	674.00	692.00	7,010	692.00	702.00	7,110	708.00	712.00
6,812	658.00	682.00	6,912	674.00	692.00	7,012	692.00	702.00	7,112	708.00	712.00
6,814	658.00	682.00	6,914	674.00	692.00	7,014	692.00	702.00	7,114	708.00	712.00
6,816	658.00	682.00	6,916	676.00	692.00	7,016	692.00	702.00	7,116	710.00	712.00
6,818	658.00	682.00	6,918	676.00	692.00	7,018	692.00	702.00	7,118	710.00	712.00
6,820	658.00	682.00	6,920	676.00	692.00	7,020	692.00	702.00	7,120	710.00	712.00
6,822	660.00	682.00	6,922	676.00	692.00	7,022	694.00	702.00	7,122	710.00	712.00
6,824	660.00	682.00	6,924	676.00	692.00	7,024	694.00	702.00	7,124	710.00	712.00
6,826	660.00	682.00	6,926	676.00	692.00	7,026	694.00	702.00	7,126	710.00	712.00
6,828	660.00	682.00	6,928	678.00	692.00	7,028	694.00	702.00	7,128	712.00	712.00
6,830	660.00	684.00	6,930	678.00	694.00	7,030	694.00	704.00	7,130	712.00	714.00
6,832	660.00	684.00	6,932	678.00	694.00	7,032	694.00	704.00	7,132	712.00	714.00
6,834	662.00	684.00	6,934	678.00	694.00	7,034	696.00	704.00	7,134	712.00	714.00
6,836	662.00	684.00	6,936	678.00	694.00	7,036	696.00	704.00	7,136	712.00	714.00
6,838	662.00	684.00	6,938	678.00	694.00	7,038	696.00	704.00	7,138	712.00	714.00
6,840	662.00	684.00	6,940	680.00	694.00	7,040	696.00	704.00	7,140	714.00	714.00
6,842	662.00	684.00	6,942	680.00	694.00	7,042	696.00	704.00	7,142	714.00	714.00
6,844	662.00	684.00	6,944	680.00	694.00	7,044	696.00	704.00	7,144	714.00	714.00
6,846	664.00	684.00	6,946	680.00	694.00	7,046	698.00	704.00	7,146	714.00	714.00
6,848	664.00	684.00	6,948	680.00	694.00	7,048	698.00	704.00	7,148	714.00	714.00
6,850	664.00	686.00	6,950	680.00	696.00	7,050	698.00	706.00	7,150	714.00	716.00
6,852	664.00	686.00	6,952	682.00	696.00	7,052	698.00	706.00	7,152	716.00	716.00
6,854	664.00	686.00	6,954	682.00	696.00	7,054	698.00	706.00	7,154	716.00	716.00
6,856	664.00	686.00	6,956	682.00	696.00	7,056	698.00	706.00	7,156	716.00	716.00
6,858	666.00	686.00	6,958	682.00	696.00	7,058	700.00	706.00	7,158	716.00	716.00
6,860	666.00	686.00	6,960	682.00	696.00	7,060	700.00	706.00	7,160	716.00	716.00
6,862	666.00	686.00	6,962	682.00	696.00	7,062	700.00	706.00	7,162	716.00	716.00
6,864	666.00	686.00	6,964	684.00	696.00	7,064	700.00	706.00	7,164	716.00	716.00
6,866	666.00	686.00	6,966	684.00	696.00	7,066	700.00	706.00	7,166	716.00	716.00
6,868	666.00	686.00	6,968	684.00	696.00	7,068	700.00	706.00	7,168	716.00	716.00
6,870	668.00	688.00	6,970	684.00	698.00	7,070	702.00	708.00	7,170	718.00	718.00
6,872	668.00	688.00	6,972	684.00	698.00	7,072	702.00	708.00	7,172	718.00	718.00
6,874	668.00	688.00	6,974	686.00	698.00	7,074	702.00	708.00	7,174	718.00	718.00
6,876	668.00	688.00	6,976	686.00	698.00	7,076	702.00	708.00	7,176	718.00	718.00
6,878	668.00	688.00	6,978	686.00	698.00	7,078	702.00	708.00	7,178	718.00	718.00
6,880	670.00	688.00	6,980	686.00	698.00	7,080	704.00	708.00	7,180	718.00	718.00
6,882	670.00	688.00	6,982	686.00	698.00	7,082	704.00	708.00	7,182	718.00	718.00
6,884	670.00	688.00	6,984	686.00	698.00	7,084	704.00	708.00	7,184	718.00	718.00
6,886	670.00	688.00	6,986	688.00	698.00	7,086	704.00	708.00	7,186	718.00	718.00
6,888	670.00	688.00	6,988	688.00	698.00	7,088	704.00	708.00	7,188	718.00	718.00
6,890	670.00	690.00	6,990	688.00	700.00	7,090	704.00	710.00	7,190	720.00	720.00
6,892	672.00	690.00	6,992	688.00	700.00	7,092	706.00	710.00	7,192	720.00	720.00
6,894	672.00	690.00	6,994	688.00	700.00	7,094	706.00	710.00	7,194	720.00	720.00
6,896	672.00	690.00	6,996	688.00	700.00	7,096	706.00	710.00	7,196	720.00	720.00
6,898	672.00	690.00	6,998	690.00	700.00	7,098	706.00	710.00	7,198	720.00	720.00
6,900	672.00	690.00	7,000	690.00	700.00	7,100	706.00	710.00	7,200	720.00	720.00
6,902	672.00	690.00	7,002	690.00	700.00	7,102	706.00	710.00			
6,904	674.00	690.00	7,004	690.00	700.00	7,104	708.00	710.00			
6,906	674.00	690.00	7,006	690.00	700.00	7,106	708.00	710.00			
6,908	674.00	690.00	7,008	690.00	700.00	7,108	708.00	710.00			

If the payee's fortnightly earnings are more than \$7,200, the study and training support loans component is \$720 plus 10 cents for each \$1 of fortnightly earnings over \$7,200.

Amounts calculated should be rounded to the nearest dollar.

Our commitment to you

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.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at **ato.gov.au** or contact us.

© **Australian Taxation Office**
for the Commonwealth of Australia, 2026

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

This publication was current at June 2026.

Published by Australian Taxation Office, Canberra
June 2026

DE-82482