



Study and training support loans monthly 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.

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,268.33	0.00	0.00	4,463.33	0.00	30.00	4,658.33	0.00	56.00	4,853.33	0.00	87.00
4,272.67	0.00	0.00	4,467.67	0.00	30.00	4,662.67	0.00	56.00	4,857.67	0.00	87.00
4,277.00	0.00	0.00	4,472.00	0.00	30.00	4,667.00	0.00	61.00	4,862.00	0.00	87.00
4,281.33	0.00	0.00	4,476.33	0.00	30.00	4,671.33	0.00	61.00	4,866.33	0.00	91.00
4,285.67	0.00	0.00	4,480.67	0.00	30.00	4,675.67	0.00	61.00	4,870.67	0.00	91.00
4,290.00	0.00	4.00	4,485.00	0.00	30.00	4,680.00	0.00	61.00	4,875.00	0.00	91.00
4,294.33	0.00	4.00	4,489.33	0.00	30.00	4,684.33	0.00	61.00	4,879.33	0.00	91.00
4,298.67	0.00	4.00	4,493.67	0.00	35.00	4,688.67	0.00	61.00	4,883.67	0.00	91.00
4,303.00	0.00	4.00	4,498.00	0.00	35.00	4,693.00	0.00	65.00	4,888.00	0.00	91.00
4,307.33	0.00	4.00	4,502.33	0.00	35.00	4,697.33	0.00	65.00	4,892.33	0.00	91.00
4,311.67	0.00	4.00	4,506.67	0.00	35.00	4,701.67	0.00	65.00	4,896.67	0.00	95.00
4,316.00	0.00	4.00	4,511.00	0.00	35.00	4,706.00	0.00	65.00	4,901.00	0.00	95.00
4,320.33	0.00	9.00	4,515.33	0.00	35.00	4,710.33	0.00	65.00	4,905.33	0.00	95.00
4,324.67	0.00	9.00	4,519.67	0.00	39.00	4,714.67	0.00	65.00	4,909.67	0.00	95.00
4,329.00	0.00	9.00	4,524.00	0.00	39.00	4,719.00	0.00	65.00	4,914.00	0.00	95.00
4,333.33	0.00	9.00	4,528.33	0.00	39.00	4,723.33	0.00	69.00	4,918.33	0.00	95.00
4,337.67	0.00	9.00	4,532.67	0.00	39.00	4,727.67	0.00	69.00	4,922.67	0.00	95.00
4,342.00	0.00	9.00	4,537.00	0.00	39.00	4,732.00	0.00	69.00	4,927.00	0.00	100.00
4,346.33	0.00	13.00	4,541.33	0.00	39.00	4,736.33	0.00	69.00	4,931.33	0.00	100.00
4,350.67	0.00	13.00	4,545.67	0.00	39.00	4,740.67	0.00	69.00	4,935.67	0.00	100.00
4,355.00	0.00	13.00	4,550.00	0.00	43.00	4,745.00	0.00	69.00	4,940.00	0.00	100.00
4,359.33	0.00	13.00	4,554.33	0.00	43.00	4,749.33	0.00	69.00	4,944.33	0.00	100.00
4,363.67	0.00	13.00	4,558.67	0.00	43.00	4,753.67	0.00	74.00	4,948.67	0.00	100.00
4,368.00	0.00	13.00	4,563.00	0.00	43.00	4,758.00	0.00	74.00	4,953.00	0.00	104.00
4,372.33	0.00	13.00	4,567.33	0.00	43.00	4,762.33	0.00	74.00	4,957.33	0.00	104.00
4,376.67	0.00	17.00	4,571.67	0.00	43.00	4,766.67	0.00	74.00	4,961.67	0.00	104.00
4,381.00	0.00	17.00	4,576.00	0.00	43.00	4,771.00	0.00	74.00	4,966.00	0.00	104.00
4,385.33	0.00	17.00	4,580.33	0.00	48.00	4,775.33	0.00	74.00	4,970.33	0.00	104.00
4,389.67	0.00	17.00	4,584.67	0.00	48.00	4,779.67	0.00	78.00	4,974.67	0.00	104.00
4,394.00	0.00	17.00	4,589.00	0.00	48.00	4,784.00	0.00	78.00	4,979.00	0.00	104.00
4,398.33	0.00	17.00	4,593.33	0.00	48.00	4,788.33	0.00	78.00	4,983.33	0.00	108.00
4,402.67	0.00	17.00	4,597.67	0.00	48.00	4,792.67	0.00	78.00	4,987.67	0.00	108.00
4,407.00	0.00	22.00	4,602.00	0.00	48.00	4,797.00	0.00	78.00	4,992.00	0.00	108.00
4,411.33	0.00	22.00	4,606.33	0.00	52.00	4,801.33	0.00	78.00	4,996.33	0.00	108.00
4,415.67	0.00	22.00	4,610.67	0.00	52.00	4,805.67	0.00	78.00	5,000.67	0.00	108.00
4,420.00	0.00	22.00	4,615.00	0.00	52.00	4,810.00	0.00	82.00	5,005.00	0.00	108.00
4,424.33	0.00	22.00	4,619.33	0.00	52.00	4,814.33	0.00	82.00	5,009.33	0.00	108.00
4,428.67	0.00	22.00	4,623.67	0.00	52.00	4,818.67	0.00	82.00	5,013.67	0.00	113.00
4,433.00	0.00	26.00	4,628.00	0.00	52.00	4,823.00	0.00	82.00	5,018.00	0.00	113.00
4,437.33	0.00	26.00	4,632.33	0.00	52.00	4,827.33	0.00	82.00	5,022.33	0.00	113.00
4,441.67	0.00	26.00	4,636.67	0.00	56.00	4,831.67	0.00	82.00	5,026.67	0.00	113.00
4,446.00	0.00	26.00	4,641.00	0.00	56.00	4,836.00	0.00	82.00	5,031.00	0.00	113.00
4,450.33	0.00	26.00	4,645.33	0.00	56.00	4,840.33	0.00	87.00	5,035.33	0.00	113.00
4,454.67	0.00	26.00	4,649.67	0.00	56.00	4,844.67	0.00	87.00	5,039.67	0.00	117.00
4,459.00	0.00	26.00	4,654.00	0.00	56.00	4,849.00	0.00	87.00	5,044.00	0.00	117.00

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5,048.33	0.00	117.00	5,395.00	0.00	169.00	5,741.67	0.00	221.00	6,088.33	43.00	273.00
5,052.67	0.00	117.00	5,399.33	0.00	169.00	5,746.00	0.00	221.00	6,092.67	43.00	273.00
5,057.00	0.00	117.00	5,403.67	0.00	169.00	5,750.33	0.00	221.00	6,097.00	48.00	273.00
5,061.33	0.00	117.00	5,408.00	0.00	169.00	5,754.67	0.00	221.00	6,101.33	48.00	273.00
5,065.67	0.00	117.00	5,412.33	0.00	169.00	5,759.00	0.00	221.00	6,105.67	48.00	273.00
5,070.00	0.00	121.00	5,416.67	0.00	173.00	5,763.33	0.00	225.00	6,110.00	48.00	277.00
5,074.33	0.00	121.00	5,421.00	0.00	173.00	5,767.67	0.00	225.00	6,114.33	48.00	277.00
5,078.67	0.00	121.00	5,425.33	0.00	173.00	5,772.00	0.00	225.00	6,118.67	48.00	277.00
5,083.00	0.00	121.00	5,429.67	0.00	173.00	5,776.33	0.00	225.00	6,123.00	52.00	277.00
5,087.33	0.00	121.00	5,434.00	0.00	173.00	5,780.67	0.00	225.00	6,127.33	52.00	277.00
5,091.67	0.00	121.00	5,438.33	0.00	173.00	5,785.00	0.00	225.00	6,131.67	52.00	277.00
5,096.00	0.00	121.00	5,442.67	0.00	173.00	5,789.33	0.00	225.00	6,136.00	52.00	277.00
5,100.33	0.00	126.00	5,447.00	0.00	178.00	5,793.67	0.00	230.00	6,140.33	52.00	282.00
5,104.67	0.00	126.00	5,451.33	0.00	178.00	5,798.00	0.00	230.00	6,144.67	52.00	282.00
5,109.00	0.00	126.00	5,455.67	0.00	178.00	5,802.33	0.00	230.00	6,149.00	52.00	282.00
5,113.33	0.00	126.00	5,460.00	0.00	178.00	5,806.67	4.00	230.00	6,153.33	56.00	282.00
5,117.67	0.00	126.00	5,464.33	0.00	178.00	5,811.00	4.00	230.00	6,157.67	56.00	282.00
5,122.00	0.00	126.00	5,468.67	0.00	178.00	5,815.33	4.00	230.00	6,162.00	56.00	282.00
5,126.33	0.00	130.00	5,473.00	0.00	182.00	5,819.67	4.00	234.00	6,166.33	56.00	286.00
5,130.67	0.00	130.00	5,477.33	0.00	182.00	5,824.00	4.00	234.00	6,170.67	56.00	286.00
5,135.00	0.00	130.00	5,481.67	0.00	182.00	5,828.33	4.00	234.00	6,175.00	56.00	286.00
5,139.33	0.00	130.00	5,486.00	0.00	182.00	5,832.67	4.00	234.00	6,179.33	56.00	286.00
5,143.67	0.00	130.00	5,490.33	0.00	182.00	5,837.00	9.00	234.00	6,183.67	61.00	286.00
5,148.00	0.00	130.00	5,494.67	0.00	182.00	5,841.33	9.00	234.00	6,188.00	61.00	286.00
5,152.33	0.00	130.00	5,499.00	0.00	182.00	5,845.67	9.00	234.00	6,192.33	61.00	286.00
5,156.67	0.00	134.00	5,503.33	0.00	186.00	5,850.00	9.00	238.00	6,196.67	61.00	290.00
5,161.00	0.00	134.00	5,507.67	0.00	186.00	5,854.33	9.00	238.00	6,201.00	61.00	290.00
5,165.33	0.00	134.00	5,512.00	0.00	186.00	5,858.67	9.00	238.00	6,205.33	61.00	290.00
5,169.67	0.00	134.00	5,516.33	0.00	186.00	5,863.00	13.00	238.00	6,209.67	65.00	290.00
5,174.00	0.00	134.00	5,520.67	0.00	186.00	5,867.33	13.00	238.00	6,214.00	65.00	290.00
5,178.33	0.00	134.00	5,525.00	0.00	186.00	5,871.67	13.00	238.00	6,218.33	65.00	290.00
5,182.67	0.00	134.00	5,529.33	0.00	186.00	5,876.00	13.00	238.00	6,222.67	65.00	290.00
5,187.00	0.00	139.00	5,533.67	0.00	191.00	5,880.33	13.00	243.00	6,227.00	65.00	295.00
5,191.33	0.00	139.00	5,538.00	0.00	191.00	5,884.67	13.00	243.00	6,231.33	65.00	295.00
5,195.67	0.00	139.00	5,542.33	0.00	191.00	5,889.00	13.00	243.00	6,235.67	65.00	295.00
5,200.00	0.00	139.00	5,546.67	0.00	191.00	5,893.33	17.00	243.00	6,240.00	69.00	295.00
5,204.33	0.00	139.00	5,551.00	0.00	191.00	5,897.67	17.00	243.00	6,244.33	69.00	295.00
5,208.67	0.00	139.00	5,555.33	0.00	191.00	5,902.00	17.00	243.00	6,248.67	69.00	295.00
5,213.00	0.00	143.00	5,559.67	0.00	195.00	5,906.33	17.00	247.00	6,253.00	69.00	299.00
5,217.33	0.00	143.00	5,564.00	0.00	195.00	5,910.67	17.00	247.00	6,257.33	69.00	299.00
5,221.67	0.00	143.00	5,568.33	0.00	195.00	5,915.00	17.00	247.00	6,261.67	69.00	299.00
5,226.00	0.00	143.00	5,572.67	0.00	195.00	5,919.33	17.00	247.00	6,266.00	69.00	299.00
5,230.33	0.00	143.00	5,577.00	0.00	195.00	5,923.67	22.00	247.00	6,270.33	74.00	299.00
5,234.67	0.00	143.00	5,581.33	0.00	195.00	5,928.00	22.00	247.00	6,274.67	74.00	299.00
5,239.00	0.00	143.00	5,585.67	0.00	195.00	5,932.33	22.00	247.00	6,279.00	74.00	299.00
5,243.33	0.00	147.00	5,590.00	0.00	199.00	5,936.67	22.00	251.00	6,283.33	74.00	303.00
5,247.67	0.00	147.00	5,594.33	0.00	199.00	5,941.00	22.00	251.00	6,287.67	74.00	303.00
5,252.00	0.00	147.00	5,598.67	0.00	199.00	5,945.33	22.00	251.00	6,292.00	74.00	303.00
5,256.33	0.00	147.00	5,603.00	0.00	199.00	5,949.67	26.00	251.00	6,296.33	78.00	303.00
5,260.67	0.00	147.00	5,607.33	0.00	199.00	5,954.00	26.00	251.00	6,300.67	78.00	303.00
5,265.00	0.00	147.00	5,611.67	0.00	199.00	5,958.33	26.00	251.00	6,305.00	78.00	303.00
5,269.33	0.00	147.00	5,616.00	0.00	199.00	5,962.67	26.00	251.00	6,309.33	78.00	303.00
5,273.67	0.00	152.00	5,620.33	0.00	204.00	5,967.00	26.00	256.00	6,313.67	78.00	308.00
5,278.00	0.00	152.00	5,624.67	0.00	204.00	5,971.33	26.00	256.00	6,318.00	78.00	308.00
5,282.33	0.00	152.00	5,629.00	0.00	204.00	5,975.67	26.00	256.00	6,322.33	78.00	308.00
5,286.67	0.00	152.00	5,633.33	0.00	204.00	5,980.00	30.00	256.00	6,326.67	82.00	308.00
5,291.00	0.00	152.00	5,637.67	0.00	204.00	5,984.33	30.00	256.00	6,331.00	82.00	308.00
5,295.33	0.00	152.00	5,642.00	0.00	204.00	5,988.67	30.00	256.00	6,335.33	82.00	308.00
5,299.67	0.00	156.00	5,646.33	0.00	208.00	5,993.00	30.00	260.00	6,339.67	82.00	312.00
5,304.00	0.00	156.00	5,650.67	0.00	208.00	5,997.33	30.00	260.00	6,344.00	82.00	312.00
5,308.33	0.00	156.00	5,655.00	0.00	208.00	6,001.67	30.00	260.00	6,348.33	82.00	312.00
5,312.67	0.00	156.00	5,659.33	0.00	208.00	6,006.00	30.00	260.00	6,352.67	82.00	312.00
5,317.00	0.00	156.00	5,663.67	0.00	208.00	6,010.33	35.00	260.00	6,357.00	87.00	312.00
5,321.33	0.00	156.00	5,668.00	0.00	208.00	6,014.67	35.00	260.00	6,361.33	87.00	312.00
5,325.67	0.00	156.00	5,672.33	0.00	208.00	6,019.00	35.00	260.00	6,365.67	87.00	312.00
5,330.00	0.00	160.00	5,676.67	0.00	212.00	6,023.33	35.00	264.00	6,370.00	87.00	316.00
5,334.33	0.00	160.00	5,681.00	0.00	212.00	6,027.67	35.00	264.00	6,374.33	87.00	316.00
5,338.67	0.00	160.00	5,685.33	0.00	212.00	6,032.00	35.00	264.00	6,378.67	87.00	316.00
5,343.00	0.00	160.00	5,689.67	0.00	212.00	6,036.33	39.00	264.00	6,383.00	91.00	316.00
5,347.33	0.00	160.00	5,694.00	0.00	212.00	6,040.67	39.00	264.00	6,387.33	91.00	316.00
5,351.67	0.00	160.00	5,698.33	0.00	212.00	6,045.00	39.00	264.00	6,391.67	91.00	316.00
5,356.00	0.00	160.00	5,702.67	0.00	212.00	6,049.33	39.00	264.00	6,396.00	91.00	316.00
5,360.33	0.00	165.00	5,707.00	0.00	217.00	6,053.67	39.00	269.00	6,400.33	91.00	321.00
5,364.67	0.00	165.00	5,711.33	0.00	217.00	6,058.00	39.00	269.00	6,404.67	91.00	321.00
5,369.00	0.00	165.00	5,715.67	0.00	217.00	6,062.33	39.00	269.00	6,409.00	91.00	321.00
5,373.33	0.00	165.00	5,720.00	0.00	217.00	6,066.67	43.00	269.00	6,413.33	95.00	321.00
5,377.67	0.00	165.00	5,724.33	0.00	217.00	6,071.00	43.00	269.00	6,417.67	95.00	321.00
5,382.00	0.00	165.00	5,728.67	0.00	217.00	6,075.33	43.00	269.00	6,422.00	95.00	321.00
5,386.33	0.00	169.00	5,733.00	0.00	221.00	6,079.67	43.00	273.00	6,426.33	95.00	325.00
5,390.67	0.00	169.00	5,737.33	0.00	221.00	6,084.00	43.00	273.00	6,430.67	95.00	325.00

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6,435.00	95.00	325.00	6,781.67	147.00	377.00	7,128.33	199.00	429.00	7,475.00	251.00	481.00
6,439.33	95.00	325.00	6,786.00	147.00	377.00	7,132.67	199.00	429.00	7,479.33	251.00	481.00
6,443.67	100.00	325.00	6,790.33	152.00	377.00	7,137.00	204.00	429.00	7,483.67	256.00	481.00
6,448.00	100.00	325.00	6,794.67	152.00	377.00	7,141.33	204.00	429.00	7,488.00	256.00	481.00
6,452.33	100.00	325.00	6,799.00	152.00	377.00	7,145.67	204.00	429.00	7,492.33	256.00	481.00
6,456.67	100.00	329.00	6,803.33	152.00	381.00	7,150.00	204.00	433.00	7,496.67	256.00	485.00
6,461.00	100.00	329.00	6,807.67	152.00	381.00	7,154.33	204.00	433.00	7,501.00	256.00	485.00
6,465.33	100.00	329.00	6,812.00	152.00	381.00	7,158.67	204.00	433.00	7,505.33	256.00	485.00
6,469.67	104.00	329.00	6,816.33	156.00	381.00	7,163.00	208.00	433.00	7,509.67	260.00	485.00
6,474.00	104.00	329.00	6,820.67	156.00	381.00	7,167.33	208.00	433.00	7,514.00	260.00	485.00
6,478.33	104.00	329.00	6,825.00	156.00	381.00	7,171.67	208.00	433.00	7,518.33	260.00	485.00
6,482.67	104.00	329.00	6,829.33	156.00	381.00	7,176.00	208.00	433.00	7,522.67	260.00	485.00
6,487.00	104.00	334.00	6,833.67	156.00	386.00	7,180.33	208.00	438.00	7,527.00	260.00	490.00
6,491.33	104.00	334.00	6,838.00	156.00	386.00	7,184.67	208.00	438.00	7,531.33	260.00	490.00
6,495.67	104.00	334.00	6,842.33	156.00	386.00	7,189.00	208.00	438.00	7,535.67	260.00	490.00
6,500.00	108.00	334.00	6,846.67	160.00	386.00	7,193.33	212.00	438.00	7,540.00	264.00	490.00
6,504.33	108.00	334.00	6,851.00	160.00	386.00	7,197.67	212.00	438.00	7,544.33	264.00	490.00
6,508.67	108.00	334.00	6,855.33	160.00	386.00	7,202.00	212.00	438.00	7,548.67	264.00	490.00
6,513.00	108.00	338.00	6,859.67	160.00	390.00	7,206.33	212.00	442.00	7,553.00	264.00	494.00
6,517.33	108.00	338.00	6,864.00	160.00	390.00	7,210.67	212.00	442.00	7,557.33	264.00	494.00
6,521.67	108.00	338.00	6,868.33	160.00	390.00	7,215.00	212.00	442.00	7,561.67	264.00	494.00
6,526.00	108.00	338.00	6,872.67	160.00	390.00	7,219.33	212.00	442.00	7,566.00	264.00	494.00
6,530.33	113.00	338.00	6,877.00	165.00	390.00	7,223.67	217.00	442.00	7,570.33	269.00	494.00
6,534.67	113.00	338.00	6,881.33	165.00	390.00	7,228.00	217.00	442.00	7,574.67	269.00	494.00
6,539.00	113.00	338.00	6,885.67	165.00	390.00	7,232.33	217.00	442.00	7,579.00	269.00	494.00
6,543.33	113.00	342.00	6,890.00	165.00	394.00	7,236.67	217.00	446.00	7,583.33	269.00	498.00
6,547.67	113.00	342.00	6,894.33	165.00	394.00	7,241.00	217.00	446.00	7,587.67	269.00	498.00
6,552.00	113.00	342.00	6,898.67	165.00	394.00	7,245.33	217.00	446.00	7,592.00	269.00	498.00
6,556.33	117.00	342.00	6,903.00	169.00	394.00	7,249.67	221.00	446.00	7,596.33	273.00	498.00
6,560.67	117.00	342.00	6,907.33	169.00	394.00	7,254.00	221.00	446.00	7,600.67	273.00	498.00
6,565.00	117.00	342.00	6,911.67	169.00	394.00	7,258.33	221.00	446.00	7,605.00	273.00	498.00
6,569.33	117.00	342.00	6,916.00	169.00	394.00	7,262.67	221.00	446.00	7,609.33	273.00	498.00
6,573.67	117.00	347.00	6,920.33	169.00	399.00	7,267.00	221.00	451.00	7,613.67	273.00	503.00
6,578.00	117.00	347.00	6,924.67	169.00	399.00	7,271.33	221.00	451.00	7,618.00	273.00	503.00
6,582.33	117.00	347.00	6,929.00	169.00	399.00	7,275.67	221.00	451.00	7,622.33	273.00	503.00
6,586.67	121.00	347.00	6,933.33	173.00	399.00	7,280.00	225.00	451.00	7,626.67	277.00	503.00
6,591.00	121.00	347.00	6,937.67	173.00	399.00	7,284.33	225.00	451.00	7,631.00	277.00	503.00
6,595.33	121.00	347.00	6,942.00	173.00	399.00	7,288.67	225.00	451.00	7,635.33	277.00	503.00
6,599.67	121.00	351.00	6,946.33	173.00	403.00	7,293.00	225.00	455.00	7,639.67	277.00	507.00
6,604.00	121.00	351.00	6,950.67	173.00	403.00	7,297.33	225.00	455.00	7,644.00	277.00	507.00
6,608.33	121.00	351.00	6,955.00	173.00	403.00	7,301.67	225.00	455.00	7,648.33	277.00	507.00
6,612.67	121.00	351.00	6,959.33	173.00	403.00	7,306.00	225.00	455.00	7,652.67	277.00	507.00
6,617.00	126.00	351.00	6,963.67	178.00	403.00	7,310.33	230.00	455.00	7,657.00	282.00	507.00
6,621.33	126.00	351.00	6,968.00	178.00	403.00	7,314.67	230.00	455.00	7,661.33	282.00	507.00
6,625.67	126.00	351.00	6,972.33	178.00	403.00	7,319.00	230.00	455.00	7,665.67	282.00	507.00
6,630.00	126.00	355.00	6,976.67	178.00	407.00	7,323.33	230.00	459.00	7,670.00	282.00	511.00
6,634.33	126.00	355.00	6,981.00	178.00	407.00	7,327.67	230.00	459.00	7,674.33	282.00	511.00
6,638.67	126.00	355.00	6,985.33	178.00	407.00	7,332.00	230.00	459.00	7,678.67	282.00	511.00
6,643.00	130.00	355.00	6,989.67	182.00	407.00	7,336.33	234.00	459.00	7,683.00	286.00	511.00
6,647.33	130.00	355.00	6,994.00	182.00	407.00	7,340.67	234.00	459.00	7,687.33	286.00	511.00
6,651.67	130.00	355.00	6,998.33	182.00	407.00	7,345.00	234.00	459.00	7,691.67	286.00	511.00
6,656.00	130.00	355.00	7,002.67	182.00	407.00	7,349.33	234.00	459.00	7,696.00	286.00	511.00
6,660.33	130.00	360.00	7,007.00	182.00	412.00	7,353.67	234.00	464.00	7,700.33	286.00	516.00
6,664.67	130.00	360.00	7,011.33	182.00	412.00	7,358.00	234.00	464.00	7,704.67	286.00	516.00
6,669.00	130.00	360.00	7,015.67	182.00	412.00	7,362.33	234.00	464.00	7,709.00	286.00	516.00
6,673.33	134.00	360.00	7,020.00	186.00	412.00	7,366.67	238.00	464.00	7,713.33	290.00	516.00
6,677.67	134.00	360.00	7,024.33	186.00	412.00	7,371.00	238.00	464.00	7,717.67	290.00	516.00
6,682.00	134.00	360.00	7,028.67	186.00	412.00	7,375.33	238.00	464.00	7,722.00	290.00	516.00
6,686.33	134.00	364.00	7,033.00	186.00	416.00	7,379.67	238.00	468.00	7,726.33	290.00	520.00
6,690.67	134.00	364.00	7,037.33	186.00	416.00	7,384.00	238.00	468.00	7,730.67	290.00	520.00
6,695.00	134.00	364.00	7,041.67	186.00	416.00	7,388.33	238.00	468.00	7,735.00	290.00	520.00
6,699.33	134.00	364.00	7,046.00	186.00	416.00	7,392.67	238.00	468.00	7,739.33	290.00	520.00
6,703.67	139.00	364.00	7,050.33	191.00	416.00	7,397.00	243.00	468.00	7,743.67	295.00	520.00
6,708.00	139.00	364.00	7,054.67	191.00	416.00	7,401.33	243.00	468.00	7,748.00	295.00	520.00
6,712.33	139.00	364.00	7,059.00	191.00	416.00	7,405.67	243.00	468.00	7,752.33	295.00	520.00
6,716.67	139.00	368.00	7,063.33	191.00	420.00	7,410.00	243.00	472.00	7,756.67	295.00	524.00
6,721.00	139.00	368.00	7,067.67	191.00	420.00	7,414.33	243.00	472.00	7,761.00	295.00	524.00
6,725.33	139.00	368.00	7,072.00	191.00	420.00	7,418.67	243.00	472.00	7,765.33	295.00	524.00
6,729.67	143.00	368.00	7,076.33	195.00	420.00	7,423.00	247.00	472.00	7,769.67	299.00	524.00
6,734.00	143.00	368.00	7,080.67	195.00	420.00	7,427.33	247.00	472.00	7,774.00	299.00	524.00
6,738.33	143.00	368.00	7,085.00	195.00	420.00	7,431.67	247.00	472.00	7,778.33	299.00	524.00
6,742.67	143.00	368.00	7,089.33	195.00	420.00	7,436.00	247.00	472.00	7,782.67	299.00	524.00
6,747.00	143.00	373.00	7,093.67	195.00	425.00	7,440.33	247.00	477.00	7,787.00	299.00	529.00
6,751.33	143.00	373.00	7,098.00	195.00	425.00	7,444.67	247.00	477.00	7,791.33	299.00	529.00
6,755.67	143.00	373.00	7,102.33	195.00	425.00	7,449.00	247.00	477.00	7,795.67	299.00	529.00
6,760.00	147.00	373.00	7,106.67	199.00	425.00	7,453.33	251.00	477.00	7,800.00	303.00	529.00
6,764.33	147.00	373.00	7,111.00	199.00	425.00	7,457.67	251.00	477.00	7,804.33	303.00	529.00
6,768.67	147.00	373.00	7,115.33	199.00	425.00	7,462.00	251.00	477.00	7,808.67	303.00	529.00
6,773.00	147.00	377.00	7,119.67	199.00	429.00	7,466.33	251.00	481.00	7,813.00	303.00	533.00
6,777.33	147.00	377.00	7,124.00	199.00	429.00	7,470.67	251.00	481.00	7,817.33	303.00	533.00

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7,821.67	303.00	533.00	8,168.33	355.00	585.00	8,515.00	407.00	637.00	8,861.67	459.00	689.00
7,826.00	303.00	533.00	8,172.67	355.00	585.00	8,519.33	407.00	637.00	8,866.00	459.00	689.00
7,830.33	308.00	533.00	8,177.00	360.00	585.00	8,523.67	412.00	637.00	8,870.33	464.00	689.00
7,834.67	308.00	533.00	8,181.33	360.00	585.00	8,528.00	412.00	637.00	8,874.67	464.00	689.00
7,839.00	308.00	533.00	8,185.67	360.00	585.00	8,532.33	412.00	637.00	8,879.00	464.00	689.00
7,843.33	308.00	537.00	8,190.00	360.00	589.00	8,536.67	412.00	641.00	8,883.33	464.00	693.00
7,847.67	308.00	537.00	8,194.33	360.00	589.00	8,541.00	412.00	641.00	8,887.67	464.00	693.00
7,852.00	308.00	537.00	8,198.67	360.00	589.00	8,545.33	412.00	641.00	8,892.00	464.00	693.00
7,856.33	312.00	537.00	8,203.00	364.00	589.00	8,549.67	416.00	641.00	8,896.33	468.00	693.00
7,860.67	312.00	537.00	8,207.33	364.00	589.00	8,554.00	416.00	641.00	8,900.67	468.00	693.00
7,865.00	312.00	537.00	8,211.67	364.00	589.00	8,558.33	416.00	641.00	8,905.00	468.00	693.00
7,869.33	312.00	537.00	8,216.00	364.00	589.00	8,562.67	416.00	641.00	8,909.33	468.00	693.00
7,873.67	312.00	542.00	8,220.33	364.00	594.00	8,567.00	416.00	646.00	8,913.67	468.00	698.00
7,878.00	312.00	542.00	8,224.67	364.00	594.00	8,571.33	416.00	646.00	8,918.00	468.00	698.00
7,882.33	312.00	542.00	8,229.00	364.00	594.00	8,575.67	416.00	646.00	8,922.33	468.00	698.00
7,886.67	316.00	542.00	8,233.33	368.00	594.00	8,580.00	420.00	646.00	8,926.67	472.00	698.00
7,891.00	316.00	542.00	8,237.67	368.00	594.00	8,584.33	420.00	646.00	8,931.00	472.00	698.00
7,895.33	316.00	542.00	8,242.00	368.00	594.00	8,588.67	420.00	646.00	8,935.33	472.00	698.00
7,899.67	316.00	546.00	8,246.33	368.00	598.00	8,593.00	420.00	650.00	8,939.67	472.00	702.00
7,904.00	316.00	546.00	8,250.67	368.00	598.00	8,597.33	420.00	650.00	8,944.00	472.00	702.00
7,908.33	316.00	546.00	8,255.00	368.00	598.00	8,601.67	420.00	650.00	8,948.33	472.00	702.00
7,912.67	316.00	546.00	8,259.33	368.00	598.00	8,606.00	420.00	650.00	8,952.67	472.00	702.00
7,917.00	321.00	546.00	8,263.67	373.00	598.00	8,610.33	425.00	650.00	8,957.00	477.00	702.00
7,921.33	321.00	546.00	8,268.00	373.00	598.00	8,614.67	425.00	650.00	8,961.33	477.00	702.00
7,925.67	321.00	546.00	8,272.33	373.00	598.00	8,619.00	425.00	650.00	8,965.67	477.00	702.00
7,930.00	321.00	550.00	8,276.67	373.00	602.00	8,623.33	425.00	654.00	8,970.00	477.00	706.00
7,934.33	321.00	550.00	8,281.00	373.00	602.00	8,627.67	425.00	654.00	8,974.33	477.00	706.00
7,938.67	321.00	550.00	8,285.33	373.00	602.00	8,632.00	425.00	654.00	8,978.67	477.00	706.00
7,943.00	325.00	550.00	8,289.67	377.00	602.00	8,636.33	429.00	654.00	8,983.00	481.00	706.00
7,947.33	325.00	550.00	8,294.00	377.00	602.00	8,640.67	429.00	654.00	8,987.33	481.00	706.00
7,951.67	325.00	550.00	8,298.33	377.00	602.00	8,645.00	429.00	654.00	8,991.67	481.00	706.00
7,956.00	325.00	550.00	8,302.67	377.00	602.00	8,649.33	429.00	654.00	8,996.00	481.00	706.00
7,960.33	325.00	555.00	8,307.00	377.00	607.00	8,653.67	429.00	659.00	9,000.33	481.00	711.00
7,964.67	325.00	555.00	8,311.33	377.00	607.00	8,658.00	429.00	659.00	9,004.67	481.00	711.00
7,969.00	325.00	555.00	8,315.67	377.00	607.00	8,662.33	429.00	659.00	9,009.00	481.00	711.00
7,973.33	329.00	555.00	8,320.00	381.00	607.00	8,666.67	433.00	659.00	9,013.33	485.00	711.00
7,977.67	329.00	555.00	8,324.33	381.00	607.00	8,671.00	433.00	659.00	9,017.67	485.00	711.00
7,982.00	329.00	555.00	8,328.67	381.00	607.00	8,675.33	433.00	659.00	9,022.00	485.00	711.00
7,986.33	329.00	559.00	8,333.00	381.00	611.00	8,679.67	433.00	663.00	9,026.33	485.00	715.00
7,990.67	329.00	559.00	8,337.33	381.00	611.00	8,684.00	433.00	663.00	9,030.67	485.00	715.00
7,995.00	329.00	559.00	8,341.67	381.00	611.00	8,688.33	433.00	663.00	9,035.00	485.00	715.00
7,999.33	329.00	559.00	8,346.00	381.00	611.00	8,692.67	433.00	663.00	9,039.33	485.00	715.00
8,003.67	334.00	559.00	8,350.33	386.00	611.00	8,697.00	438.00	663.00	9,043.67	490.00	715.00
8,008.00	334.00	559.00	8,354.67	386.00	611.00	8,701.33	438.00	663.00	9,048.00	490.00	715.00
8,012.33	334.00	559.00	8,359.00	386.00	611.00	8,705.67	438.00	663.00	9,052.33	490.00	715.00
8,016.67	334.00	563.00	8,363.33	386.00	615.00	8,710.00	438.00	667.00	9,056.67	490.00	719.00
8,021.00	334.00	563.00	8,367.67	386.00	615.00	8,714.33	438.00	667.00	9,061.00	490.00	719.00
8,025.33	334.00	563.00	8,372.00	386.00	615.00	8,718.67	438.00	667.00	9,065.33	490.00	719.00
8,029.67	338.00	563.00	8,376.33	390.00	615.00	8,723.00	442.00	667.00	9,069.67	494.00	719.00
8,034.00	338.00	563.00	8,380.67	390.00	615.00	8,727.33	442.00	667.00	9,074.00	494.00	719.00
8,038.33	338.00	563.00	8,385.00	390.00	615.00	8,731.67	442.00	667.00	9,078.33	494.00	719.00
8,042.67	338.00	563.00	8,389.33	390.00	615.00	8,736.00	442.00	667.00	9,082.67	494.00	719.00
8,047.00	338.00	568.00	8,393.67	390.00	620.00	8,740.33	442.00	672.00	9,087.00	494.00	724.00
8,051.33	338.00	568.00	8,398.00	390.00	620.00	8,744.67	442.00	672.00	9,091.33	494.00	724.00
8,055.67	338.00	568.00	8,402.33	390.00	620.00	8,749.00	442.00	672.00	9,095.67	494.00	724.00
8,060.00	342.00	568.00	8,406.67	394.00	620.00	8,753.33	446.00	672.00	9,100.00	498.00	724.00
8,064.33	342.00	568.00	8,411.00	394.00	620.00	8,757.67	446.00	672.00	9,104.33	498.00	724.00
8,068.67	342.00	568.00	8,415.33	394.00	620.00	8,762.00	446.00	672.00	9,108.67	498.00	724.00
8,073.00	342.00	572.00	8,419.67	394.00	624.00	8,766.33	446.00	676.00	9,113.00	498.00	728.00
8,077.33	342.00	572.00	8,424.00	394.00	624.00	8,770.67	446.00	676.00	9,117.33	498.00	728.00
8,081.67	342.00	572.00	8,428.33	394.00	624.00	8,775.00	446.00	676.00	9,121.67	498.00	728.00
8,086.00	342.00	572.00	8,432.67	394.00	624.00	8,779.33	446.00	676.00	9,126.00	498.00	728.00
8,090.33	347.00	572.00	8,437.00	399.00	624.00	8,783.67	451.00	676.00	9,130.33	503.00	728.00
8,094.67	347.00	572.00	8,441.33	399.00	624.00	8,788.00	451.00	676.00	9,134.67	503.00	728.00
8,099.00	347.00	572.00	8,445.67	399.00	624.00	8,792.33	451.00	676.00	9,139.00	503.00	728.00
8,103.33	347.00	576.00	8,450.00	399.00	628.00	8,796.67	451.00	680.00	9,143.33	503.00	732.00
8,107.67	347.00	576.00	8,454.33	399.00	628.00	8,801.00	451.00	680.00	9,147.67	503.00	732.00
8,112.00	347.00	576.00	8,458.67	399.00	628.00	8,805.33	451.00	680.00	9,152.00	503.00	732.00
8,116.33	351.00	576.00	8,463.00	403.00	628.00	8,809.67	455.00	680.00	9,156.33	507.00	732.00
8,120.67	351.00	576.00	8,467.33	403.00	628.00	8,814.00	455.00	680.00	9,160.67	507.00	732.00
8,125.00	351.00	576.00	8,471.67	403.00	628.00	8,818.33	455.00	680.00	9,165.00	507.00	732.00
8,129.33	351.00	576.00	8,476.00	403.00	628.00	8,822.67	455.00	680.00	9,169.33	507.00	732.00
8,133.67	351.00	581.00	8,480.33	403.00	633.00	8,827.00	455.00	685.00	9,173.67	507.00	737.00
8,138.00	351.00	581.00	8,484.67	403.00	633.00	8,831.33	455.00	685.00	9,178.00	507.00	737.00
8,142.33	351.00	581.00	8,489.00	403.00	633.00	8,835.67	455.00	685.00	9,182.33	507.00	737.00
8,146.67	355.00	581.00	8,493.33	407.00	633.00	8,840.00	459.00	685.00	9,186.67	511.00	737.00
8,151.00	355.00	581.00	8,497.67	407.00	633.00	8,844.33	459.00	685.00	9,191.00	511.00	737.00
8,155.33	355.00	581.00	8,502.00	407.00	633.00	8,848.67	459.00	685.00	9,195.33	511.00	737.00
8,159.67	355.00	585.00	8,506.33	407.00	637.00	8,853.00	459.00	689.00	9,199.67	511.00	741.00
8,164.00	355.00	585.00	8,510.67	407.00	637.00	8,857.33	459.00	689.00	9,204.00	511.00	741.00

Monthly earnings 1 \$	Tax-free threshold Monthly component 2 \$	No tax-free threshold Monthly component 3 \$	Monthly earnings 1 \$	Tax-free threshold Monthly component 2 \$	No tax-free threshold Monthly component 3 \$	Monthly earnings 1 \$	Tax-free threshold Monthly component 2 \$	No tax-free threshold Monthly component 3 \$	Monthly earnings 1 \$	Tax-free threshold Monthly component 2 \$	No tax-free threshold Monthly component 3 \$
9,208.33	511.00	741.00	9,555.00	563.00	797.00	9,901.67	615.00	858.00	10,248.33	667.00	914.00
9,212.67	511.00	741.00	9,559.33	563.00	797.00	9,906.00	615.00	858.00	10,252.67	667.00	914.00
9,217.00	516.00	741.00	9,563.67	568.00	797.00	9,910.33	620.00	858.00	10,257.00	672.00	919.00
9,221.33	516.00	741.00	9,568.00	568.00	802.00	9,914.67	620.00	858.00	10,261.33	672.00	919.00
9,225.67	516.00	741.00	9,572.33	568.00	802.00	9,919.00	620.00	858.00	10,265.67	672.00	919.00
9,230.00	516.00	745.00	9,576.67	568.00	802.00	9,923.33	620.00	862.00	10,270.00	672.00	919.00
9,234.33	516.00	745.00	9,581.00	568.00	802.00	9,927.67	620.00	862.00	10,274.33	672.00	919.00
9,238.67	516.00	745.00	9,585.33	568.00	802.00	9,932.00	620.00	862.00	10,278.67	672.00	919.00
9,243.00	520.00	745.00	9,589.67	572.00	802.00	9,936.33	624.00	862.00	10,283.00	676.00	923.00
9,247.33	520.00	745.00	9,594.00	572.00	806.00	9,940.67	624.00	862.00	10,287.33	676.00	923.00
9,251.67	520.00	745.00	9,598.33	572.00	806.00	9,945.00	624.00	862.00	10,291.67	676.00	923.00
9,256.00	520.00	745.00	9,602.67	572.00	806.00	9,949.33	624.00	867.00	10,296.00	676.00	923.00
9,260.33	520.00	750.00	9,607.00	572.00	806.00	9,953.67	624.00	867.00	10,300.33	676.00	923.00
9,264.67	520.00	750.00	9,611.33	572.00	806.00	9,958.00	624.00	867.00	10,304.67	676.00	923.00
9,269.00	520.00	750.00	9,615.67	572.00	806.00	9,962.33	624.00	867.00	10,309.00	676.00	927.00
9,273.33	524.00	750.00	9,620.00	576.00	810.00	9,966.67	628.00	867.00	10,313.33	680.00	927.00
9,277.67	524.00	750.00	9,624.33	576.00	810.00	9,971.00	628.00	867.00	10,317.67	680.00	927.00
9,282.00	524.00	750.00	9,628.67	576.00	810.00	9,975.33	628.00	871.00	10,322.00	680.00	927.00
9,286.33	524.00	754.00	9,633.00	576.00	810.00	9,979.67	628.00	871.00	10,326.33	680.00	927.00
9,290.67	524.00	754.00	9,637.33	576.00	810.00	9,984.00	628.00	871.00	10,330.67	680.00	927.00
9,295.00	524.00	754.00	9,641.67	576.00	810.00	9,988.33	628.00	871.00	10,335.00	680.00	932.00
9,299.33	524.00	754.00	9,646.00	576.00	815.00	9,992.67	628.00	871.00	10,339.33	680.00	932.00
9,303.67	529.00	754.00	9,650.33	581.00	815.00	9,997.00	633.00	871.00	10,343.67	685.00	932.00
9,308.00	529.00	754.00	9,654.67	581.00	815.00	10,001.33	633.00	875.00	10,348.00	685.00	932.00
9,312.33	529.00	758.00	9,659.00	581.00	815.00	10,005.67	633.00	875.00	10,352.33	685.00	932.00
9,316.67	529.00	758.00	9,663.33	581.00	815.00	10,010.00	633.00	875.00	10,356.67	685.00	936.00
9,321.00	529.00	758.00	9,667.67	581.00	815.00	10,014.33	633.00	875.00	10,361.00	685.00	936.00
9,325.33	529.00	758.00	9,672.00	581.00	819.00	10,018.67	633.00	875.00	10,365.33	685.00	936.00
9,329.67	533.00	758.00	9,676.33	585.00	819.00	10,023.00	637.00	875.00	10,369.67	689.00	936.00
9,334.00	533.00	758.00	9,680.67	585.00	819.00	10,027.33	637.00	880.00	10,374.00	689.00	936.00
9,338.33	533.00	763.00	9,685.00	585.00	819.00	10,031.67	637.00	880.00	10,378.33	689.00	936.00
9,342.67	533.00	763.00	9,689.33	585.00	819.00	10,036.00	637.00	880.00	10,382.67	689.00	940.00
9,347.00	533.00	763.00	9,693.67	585.00	823.00	10,040.33	637.00	880.00	10,387.00	689.00	940.00
9,351.33	533.00	763.00	9,698.00	585.00	823.00	10,044.67	637.00	880.00	10,391.33	689.00	940.00
9,355.67	533.00	763.00	9,702.33	585.00	823.00	10,049.00	637.00	880.00	10,395.67	689.00	940.00
9,360.00	537.00	763.00	9,706.67	589.00	823.00	10,053.33	641.00	884.00	10,400.00	693.00	940.00
9,364.33	537.00	767.00	9,711.00	589.00	823.00	10,057.67	641.00	884.00	10,404.33	693.00	940.00
9,368.67	537.00	767.00	9,715.33	589.00	823.00	10,062.00	641.00	884.00	10,408.67	693.00	945.00
9,373.00	537.00	767.00	9,719.67	589.00	828.00	10,066.33	641.00	884.00	10,413.00	693.00	945.00
9,377.33	537.00	767.00	9,724.00	589.00	828.00	10,070.67	641.00	884.00	10,417.33	693.00	945.00
9,381.67	537.00	767.00	9,728.33	589.00	828.00	10,075.00	641.00	884.00	10,421.67	693.00	945.00
9,386.00	537.00	767.00	9,732.67	589.00	828.00	10,079.33	641.00	888.00	10,426.00	693.00	945.00
9,390.33	542.00	771.00	9,737.00	594.00	828.00	10,083.67	646.00	888.00	10,430.33	698.00	945.00
9,394.67	542.00	771.00	9,741.33	594.00	828.00	10,088.00	646.00	888.00	10,434.67	698.00	949.00
9,399.00	542.00	771.00	9,745.67	594.00	832.00	10,092.33	646.00	888.00	10,439.00	698.00	949.00
9,403.33	542.00	771.00	9,750.00	594.00	832.00	10,096.67	646.00	888.00	10,443.33	698.00	949.00
9,407.67	542.00	771.00	9,754.33	594.00	832.00	10,101.00	646.00	888.00	10,447.67	698.00	949.00
9,412.00	542.00	771.00	9,758.67	594.00	832.00	10,105.33	646.00	893.00	10,452.00	698.00	949.00
9,416.33	546.00	776.00	9,763.00	598.00	832.00	10,109.67	650.00	893.00	10,456.33	702.00	949.00
9,420.67	546.00	776.00	9,767.33	598.00	832.00	10,114.00	650.00	893.00	10,460.67	702.00	953.00
9,425.00	546.00	776.00	9,771.67	598.00	836.00	10,118.33	650.00	893.00	10,465.00	702.00	953.00
9,429.33	546.00	776.00	9,776.00	598.00	836.00	10,122.67	650.00	893.00	10,469.33	702.00	953.00
9,433.67	546.00	776.00	9,780.33	598.00	836.00	10,127.00	650.00	897.00	10,473.67	702.00	953.00
9,438.00	546.00	776.00	9,784.67	598.00	836.00	10,131.33	650.00	897.00	10,478.00	702.00	953.00
9,442.33	546.00	780.00	9,789.00	598.00	836.00	10,135.67	650.00	897.00	10,482.33	702.00	953.00
9,446.67	550.00	780.00	9,793.33	602.00	836.00	10,140.00	654.00	897.00	10,486.67	706.00	958.00
9,451.00	550.00	780.00	9,797.67	602.00	841.00	10,144.33	654.00	897.00	10,491.00	706.00	958.00
9,455.33	550.00	780.00	9,802.00	602.00	841.00	10,148.67	654.00	897.00	10,495.33	706.00	958.00
9,459.67	550.00	780.00	9,806.33	602.00	841.00	10,153.00	654.00	901.00	10,499.67	706.00	958.00
9,464.00	550.00	780.00	9,810.67	602.00	841.00	10,157.33	654.00	901.00	10,504.00	706.00	958.00
9,468.33	550.00	784.00	9,815.00	602.00	841.00	10,161.67	654.00	901.00	10,508.33	706.00	958.00
9,472.67	550.00	784.00	9,819.33	602.00	841.00	10,166.00	654.00	901.00	10,512.67	706.00	962.00
9,477.00	555.00	784.00	9,823.67	607.00	845.00	10,170.33	659.00	901.00	10,517.00	711.00	962.00
9,481.33	555.00	784.00	9,828.00	607.00	845.00	10,174.67	659.00	901.00	10,521.33	711.00	962.00
9,485.67	555.00	784.00	9,832.33	607.00	845.00	10,179.00	659.00	906.00	10,525.67	711.00	962.00
9,490.00	555.00	789.00	9,836.67	607.00	845.00	10,183.33	659.00	906.00	10,530.00	711.00	962.00
9,494.33	555.00	789.00	9,841.00	607.00	845.00	10,187.67	659.00	906.00	10,534.33	711.00	962.00
9,498.67	555.00	789.00	9,845.33	607.00	845.00	10,192.00	659.00	906.00	10,538.67	711.00	966.00
9,503.00	559.00	789.00	9,849.67	611.00	849.00	10,196.33	663.00	906.00	10,543.00	715.00	966.00
9,507.33	559.00	789.00	9,854.00	611.00	849.00	10,200.67	663.00	906.00	10,547.33	715.00	966.00
9,511.67	559.00	789.00	9,858.33	611.00	849.00	10,205.00	663.00	910.00	10,551.67	715.00	966.00
9,516.00	559.00	793.00	9,862.67	611.00	849.00	10,209.33	663.00	910.00	10,556.00	715.00	966.00
9,520.33	559.00	793.00	9,867.00	611.00	849.00	10,213.67	663.00	910.00	10,560.33	715.00	971.00
9,524.67	559.00	793.00	9,871.33	611.00	849.00	10,218.00	663.00	910.00	10,564.67	715.00	971.00
9,529.00	559.00	793.00	9,875.67	611.00	854.00	10,222.33	663.00	910.00	10,569.00	715.00	971.00
9,533.33	563.00	793.00	9,880.00	615.00	854.00	10,226.67	667.00	910.00	10,573.33	719.00	971.00
9,537.67	563.00	793.00	9,884.33	615.00	854.00	10,231.00	667.00	914.00	10,577.67	719.00	971.00
9,542.00	563.00	797.00	9,888.67	615.00	854.00	10,235.33	667.00	914.00	10,582.00	719.00	971.00
9,546.33	563.00	797.00	9,893.00	615.00	854.00	10,239.67	667.00	914.00	10,586.33	719.00	975.00
9,550.67	563.00	797.00	9,897.33	615.00	854.00	10,244.00	667.00	914.00	10,590.67	719.00	975.00

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10,595.00	719.00	975.00	10,941.67	776.00	1,031.00	11,288.33	836.00	1,092.00	11,635.00	893.00	1,153.00
10,599.33	719.00	975.00	10,946.00	776.00	1,036.00	11,292.67	836.00	1,092.00	11,639.33	893.00	1,153.00
10,603.67	724.00	975.00	10,950.33	776.00	1,036.00	11,297.00	836.00	1,092.00	11,643.67	897.00	1,153.00
10,608.00	724.00	975.00	10,954.67	776.00	1,036.00	11,301.33	836.00	1,096.00	11,648.00	897.00	1,153.00
10,612.33	724.00	979.00	10,959.00	780.00	1,036.00	11,305.67	836.00	1,096.00	11,652.33	897.00	1,153.00
10,616.67	724.00	979.00	10,963.33	780.00	1,036.00	11,310.00	836.00	1,096.00	11,656.67	897.00	1,157.00
10,621.00	724.00	979.00	10,967.67	780.00	1,036.00	11,314.33	841.00	1,096.00	11,661.00	897.00	1,157.00
10,625.33	724.00	979.00	10,972.00	780.00	1,040.00	11,318.67	841.00	1,096.00	11,665.33	897.00	1,157.00
10,629.67	728.00	979.00	10,976.33	780.00	1,040.00	11,323.00	841.00	1,096.00	11,669.67	901.00	1,157.00
10,634.00	728.00	979.00	10,980.67	780.00	1,040.00	11,327.33	841.00	1,101.00	11,674.00	901.00	1,157.00
10,638.33	728.00	984.00	10,985.00	784.00	1,040.00	11,331.67	841.00	1,101.00	11,678.33	901.00	1,157.00
10,642.67	728.00	984.00	10,989.33	784.00	1,040.00	11,336.00	841.00	1,101.00	11,682.67	901.00	1,161.00
10,647.00	728.00	984.00	10,993.67	784.00	1,044.00	11,340.33	845.00	1,101.00	11,687.00	901.00	1,161.00
10,651.33	728.00	984.00	10,998.00	784.00	1,044.00	11,344.67	845.00	1,101.00	11,691.33	901.00	1,161.00
10,655.67	728.00	984.00	11,002.33	784.00	1,044.00	11,349.00	845.00	1,101.00	11,695.67	906.00	1,161.00
10,660.00	732.00	984.00	11,006.67	789.00	1,044.00	11,353.33	845.00	1,105.00	11,700.00	906.00	1,161.00
10,664.33	732.00	988.00	11,011.00	789.00	1,044.00	11,357.67	845.00	1,105.00	11,704.33	906.00	1,161.00
10,668.67	732.00	988.00	11,015.33	789.00	1,044.00	11,362.00	845.00	1,105.00	11,708.67	906.00	1,166.00
10,673.00	732.00	988.00	11,019.67	789.00	1,049.00	11,366.33	849.00	1,105.00	11,713.00	906.00	1,166.00
10,677.33	732.00	988.00	11,024.00	789.00	1,049.00	11,370.67	849.00	1,105.00	11,717.33	906.00	1,166.00
10,681.67	732.00	988.00	11,028.33	789.00	1,049.00	11,375.00	849.00	1,105.00	11,721.67	910.00	1,166.00
10,686.00	732.00	988.00	11,032.67	793.00	1,049.00	11,379.33	849.00	1,109.00	11,726.00	910.00	1,166.00
10,690.33	737.00	992.00	11,037.00	793.00	1,049.00	11,383.67	849.00	1,109.00	11,730.33	910.00	1,166.00
10,694.67	737.00	992.00	11,041.33	793.00	1,049.00	11,388.00	849.00	1,109.00	11,734.67	910.00	1,170.00
10,699.00	737.00	992.00	11,045.67	793.00	1,053.00	11,392.33	854.00	1,109.00	11,739.00	910.00	1,170.00
10,703.33	737.00	992.00	11,050.00	793.00	1,053.00	11,396.67	854.00	1,109.00	11,743.33	910.00	1,170.00
10,707.67	737.00	992.00	11,054.33	793.00	1,053.00	11,401.00	854.00	1,109.00	11,747.67	914.00	1,170.00
10,712.00	737.00	992.00	11,058.67	797.00	1,053.00	11,405.33	854.00	1,114.00	11,752.00	914.00	1,170.00
10,716.33	741.00	997.00	11,063.00	797.00	1,053.00	11,409.67	854.00	1,114.00	11,756.33	914.00	1,170.00
10,720.67	741.00	997.00	11,067.33	797.00	1,053.00	11,414.00	854.00	1,114.00	11,760.67	914.00	1,174.00
10,725.00	741.00	997.00	11,071.67	797.00	1,057.00	11,418.33	858.00	1,114.00	11,765.00	914.00	1,174.00
10,729.33	741.00	997.00	11,076.00	797.00	1,057.00	11,422.67	858.00	1,114.00	11,769.33	914.00	1,174.00
10,733.67	741.00	997.00	11,080.33	797.00	1,057.00	11,427.00	858.00	1,118.00	11,773.67	919.00	1,174.00
10,738.00	741.00	997.00	11,084.67	802.00	1,057.00	11,431.33	858.00	1,118.00	11,778.00	919.00	1,174.00
10,742.33	741.00	1,001.00	11,089.00	802.00	1,057.00	11,435.67	858.00	1,118.00	11,782.33	919.00	1,174.00
10,746.67	745.00	1,001.00	11,093.33	802.00	1,057.00	11,440.00	862.00	1,118.00	11,786.67	919.00	1,179.00
10,751.00	745.00	1,001.00	11,097.67	802.00	1,062.00	11,444.33	862.00	1,118.00	11,791.00	919.00	1,179.00
10,755.33	745.00	1,001.00	11,102.00	802.00	1,062.00	11,448.67	862.00	1,118.00	11,795.33	919.00	1,179.00
10,759.67	745.00	1,001.00	11,106.33	802.00	1,062.00	11,453.00	862.00	1,122.00	11,799.67	923.00	1,179.00
10,764.00	745.00	1,001.00	11,110.67	806.00	1,062.00	11,457.33	862.00	1,122.00	11,804.00	923.00	1,179.00
10,768.33	745.00	1,005.00	11,115.00	806.00	1,062.00	11,461.67	862.00	1,122.00	11,808.33	923.00	1,179.00
10,772.67	745.00	1,005.00	11,119.33	806.00	1,062.00	11,466.00	867.00	1,122.00	11,812.67	923.00	1,183.00
10,777.00	750.00	1,005.00	11,123.67	806.00	1,066.00	11,470.33	867.00	1,122.00	11,817.00	923.00	1,183.00
10,781.33	750.00	1,005.00	11,128.00	806.00	1,066.00	11,474.67	867.00	1,122.00	11,821.33	923.00	1,183.00
10,785.67	750.00	1,005.00	11,132.33	806.00	1,066.00	11,479.00	867.00	1,127.00	11,825.67	927.00	1,183.00
10,790.00	750.00	1,010.00	11,136.67	810.00	1,066.00	11,483.33	867.00	1,127.00	11,830.00	927.00	1,183.00
10,794.33	750.00	1,010.00	11,141.00	810.00	1,066.00	11,487.67	867.00	1,127.00	11,834.33	927.00	1,183.00
10,798.67	750.00	1,010.00	11,145.33	810.00	1,066.00	11,492.00	871.00	1,127.00	11,838.67	927.00	1,183.00
10,803.00	754.00	1,010.00	11,149.67	810.00	1,070.00	11,496.33	871.00	1,127.00	11,843.00	927.00	1,183.00
10,807.33	754.00	1,010.00	11,154.00	810.00	1,070.00	11,500.67	871.00	1,127.00	11,847.33	927.00	1,183.00
10,811.67	754.00	1,010.00	11,158.33	810.00	1,070.00	11,505.00	871.00	1,131.00	11,851.67	932.00	1,187.00
10,816.00	754.00	1,014.00	11,162.67	815.00	1,070.00	11,509.33	871.00	1,131.00	11,856.00	932.00	1,187.00
10,820.33	754.00	1,014.00	11,167.00	815.00	1,070.00	11,513.67	871.00	1,131.00	11,860.33	932.00	1,187.00
10,824.67	754.00	1,014.00	11,171.33	815.00	1,070.00	11,518.00	875.00	1,131.00	11,864.67	932.00	1,187.00
10,829.00	758.00	1,014.00	11,175.67	815.00	1,075.00	11,522.33	875.00	1,131.00	11,869.00	932.00	1,187.00
10,833.33	758.00	1,014.00	11,180.00	815.00	1,075.00	11,526.67	875.00	1,131.00	11,873.33	936.00	1,187.00
10,837.67	758.00	1,014.00	11,184.33	815.00	1,075.00	11,531.00	875.00	1,135.00	11,877.67	936.00	1,187.00
10,842.00	758.00	1,018.00	11,188.67	819.00	1,075.00	11,535.33	875.00	1,135.00	11,882.00	936.00	1,187.00
10,846.33	758.00	1,018.00	11,193.00	819.00	1,075.00	11,539.67	875.00	1,135.00	11,886.33	936.00	1,187.00
10,850.67	758.00	1,018.00	11,197.33	819.00	1,075.00	11,544.00	880.00	1,135.00	11,890.67	936.00	1,187.00
10,855.00	763.00	1,018.00	11,201.67	819.00	1,079.00	11,548.33	880.00	1,135.00	11,895.00	936.00	1,192.00
10,859.33	763.00	1,018.00	11,206.00	819.00	1,079.00	11,552.67	880.00	1,135.00	11,899.33	940.00	1,192.00
10,863.67	763.00	1,018.00	11,210.33	823.00	1,079.00	11,557.00	880.00	1,140.00	11,903.67	940.00	1,192.00
10,868.00	763.00	1,023.00	11,214.67	823.00	1,079.00	11,561.33	880.00	1,140.00	11,908.00	940.00	1,192.00
10,872.33	763.00	1,023.00	11,219.00	823.00	1,079.00	11,565.67	880.00	1,140.00	11,912.33	940.00	1,192.00
10,876.67	763.00	1,023.00	11,223.33	823.00	1,083.00	11,570.00	884.00	1,140.00	11,916.67	940.00	1,192.00
10,881.00	767.00	1,023.00	11,227.67	823.00	1,083.00	11,574.33	884.00	1,140.00	11,921.00	940.00	1,192.00
10,885.33	767.00	1,023.00	11,232.00	823.00	1,083.00	11,578.67	884.00	1,140.00	11,925.33	945.00	1,192.00
10,889.67	767.00	1,023.00	11,236.33	828.00	1,083.00	11,583.00	884.00	1,144.00	11,929.67	945.00	1,192.00
10,894.00	767.00	1,027.00	11,240.67	828.00	1,083.00	11,587.33	884.00	1,144.00	11,934.00	945.00	1,192.00
10,898.33	767.00	1,027.00	11,245.00	828.00	1,083.00	11,591.67	884.00	1,144.00	11,938.33	945.00	1,196.00
10,902.67	767.00	1,027.00	11,249.33	828.00	1,088.00	11,596.00	888.00	1,144.00	11,942.67	945.00	1,196.00
10,907.00	771.00	1,027.00	11,253.67	828.00	1,088.00	11,600.33	888.00	1,144.00	11,947.00	945.00	1,196.00
10,911.33	771.00	1,027.00	11,258.00	828.00	1,088.00	11,604.67	888.00	1,144.00	11,951.33	949.00	1,196.00
10,915.67	771.00	1,027.00	11,262.33	832.00	1,088.00	11,609.00	888.00	1,148.00	11,955.67	949.00	1,196.00
10,920.00	771.00	1,031.00	11,266.67	832.00	1,088.00	11,613.33	888.00	1,148.00	11,960.00	949.00	1,196.00
10,924.33	771.00	1,031.00	11,271.00	832.00	1,088.00	11,617.67	888.00	1			

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
11,981.67	953.00	1,200.00	12,328.33	1,010.00	1,235.00	12,675.00	1,070.00	1,270.00	13,021.67	1,131.00	1,304.00
11,986.00	953.00	1,200.00	12,332.67	1,014.00	1,235.00	12,679.33	1,070.00	1,270.00	13,026.00	1,131.00	1,304.00
11,990.33	953.00	1,200.00	12,337.00	1,014.00	1,235.00	12,683.67	1,070.00	1,270.00	13,030.33	1,131.00	1,304.00
11,994.67	953.00	1,200.00	12,341.33	1,014.00	1,235.00	12,688.00	1,070.00	1,270.00	13,034.67	1,131.00	1,304.00
11,999.00	953.00	1,200.00	12,345.67	1,014.00	1,235.00	12,692.33	1,075.00	1,270.00	13,039.00	1,131.00	1,304.00
12,003.33	958.00	1,200.00	12,350.00	1,014.00	1,235.00	12,696.67	1,075.00	1,270.00	13,043.33	1,131.00	1,304.00
12,007.67	958.00	1,200.00	12,354.33	1,014.00	1,235.00	12,701.00	1,075.00	1,270.00	13,047.67	1,135.00	1,304.00
12,012.00	958.00	1,200.00	12,358.67	1,018.00	1,235.00	12,705.33	1,075.00	1,270.00	13,052.00	1,135.00	1,304.00
12,016.33	958.00	1,200.00	12,363.00	1,018.00	1,235.00	12,709.67	1,075.00	1,270.00	13,056.33	1,135.00	1,304.00
12,020.67	958.00	1,200.00	12,367.33	1,018.00	1,235.00	12,714.00	1,075.00	1,270.00	13,060.67	1,135.00	1,304.00
12,025.00	958.00	1,205.00	12,371.67	1,018.00	1,239.00	12,718.33	1,079.00	1,274.00	13,065.00	1,135.00	1,309.00
12,029.33	962.00	1,205.00	12,376.00	1,018.00	1,239.00	12,722.67	1,079.00	1,274.00	13,069.33	1,135.00	1,309.00
12,033.67	962.00	1,205.00	12,380.33	1,018.00	1,239.00	12,727.00	1,079.00	1,274.00	13,073.67	1,140.00	1,309.00
12,038.00	962.00	1,205.00	12,384.67	1,023.00	1,239.00	12,731.33	1,079.00	1,274.00	13,078.00	1,140.00	1,309.00
12,042.33	962.00	1,205.00	12,389.00	1,023.00	1,239.00	12,735.67	1,079.00	1,274.00	13,082.33	1,140.00	1,309.00
12,046.67	962.00	1,205.00	12,393.33	1,023.00	1,239.00	12,740.00	1,083.00	1,274.00	13,086.67	1,140.00	1,309.00
12,051.00	962.00	1,205.00	12,397.67	1,023.00	1,239.00	12,744.33	1,083.00	1,274.00	13,091.00	1,140.00	1,309.00
12,055.33	966.00	1,205.00	12,402.00	1,023.00	1,239.00	12,748.67	1,083.00	1,274.00	13,095.33	1,140.00	1,309.00
12,059.67	966.00	1,205.00	12,406.33	1,023.00	1,239.00	12,753.00	1,083.00	1,274.00	13,099.67	1,144.00	1,309.00
12,064.00	966.00	1,205.00	12,410.67	1,027.00	1,239.00	12,757.33	1,083.00	1,274.00	13,104.00	1,144.00	1,309.00
12,068.33	966.00	1,209.00	12,415.00	1,027.00	1,244.00	12,761.67	1,083.00	1,278.00	13,108.33	1,144.00	1,313.00
12,072.67	966.00	1,209.00	12,419.33	1,027.00	1,244.00	12,766.00	1,088.00	1,278.00	13,112.67	1,144.00	1,313.00
12,077.00	971.00	1,209.00	12,423.67	1,027.00	1,244.00	12,770.33	1,088.00	1,278.00	13,117.00	1,144.00	1,313.00
12,081.33	971.00	1,209.00	12,428.00	1,027.00	1,244.00	12,774.67	1,088.00	1,278.00	13,121.33	1,144.00	1,313.00
12,085.67	971.00	1,209.00	12,432.33	1,027.00	1,244.00	12,779.00	1,088.00	1,278.00	13,125.67	1,148.00	1,313.00
12,090.00	971.00	1,209.00	12,436.67	1,031.00	1,244.00	12,783.33	1,088.00	1,278.00	13,130.00	1,148.00	1,313.00
12,094.33	971.00	1,209.00	12,441.00	1,031.00	1,244.00	12,787.67	1,088.00	1,278.00	13,134.33	1,148.00	1,313.00
12,098.67	971.00	1,209.00	12,445.33	1,031.00	1,244.00	12,792.00	1,092.00	1,278.00	13,138.67	1,148.00	1,313.00
12,103.00	975.00	1,209.00	12,449.67	1,031.00	1,244.00	12,796.33	1,092.00	1,278.00	13,143.00	1,148.00	1,313.00
12,107.33	975.00	1,209.00	12,454.00	1,031.00	1,244.00	12,800.67	1,092.00	1,278.00	13,147.33	1,148.00	1,313.00
12,111.67	975.00	1,213.00	12,458.33	1,031.00	1,248.00	12,805.00	1,092.00	1,283.00	13,151.67	1,153.00	1,317.00
12,116.00	975.00	1,213.00	12,462.67	1,036.00	1,248.00	12,809.33	1,092.00	1,283.00	13,156.00	1,153.00	1,317.00
12,120.33	975.00	1,213.00	12,467.00	1,036.00	1,248.00	12,813.67	1,092.00	1,283.00	13,160.33	1,153.00	1,317.00
12,124.67	975.00	1,213.00	12,471.33	1,036.00	1,248.00	12,818.00	1,096.00	1,283.00	13,164.67	1,153.00	1,317.00
12,129.00	979.00	1,213.00	12,475.67	1,036.00	1,248.00	12,822.33	1,096.00	1,283.00	13,169.00	1,153.00	1,317.00
12,133.33	979.00	1,213.00	12,480.00	1,036.00	1,248.00	12,826.67	1,096.00	1,283.00	13,173.33	1,157.00	1,317.00
12,137.67	979.00	1,213.00	12,484.33	1,036.00	1,248.00	12,831.00	1,096.00	1,283.00	13,177.67	1,157.00	1,317.00
12,142.00	979.00	1,213.00	12,488.67	1,040.00	1,248.00	12,835.33	1,096.00	1,283.00	13,182.00	1,157.00	1,317.00
12,146.33	979.00	1,213.00	12,493.00	1,040.00	1,248.00	12,839.67	1,096.00	1,283.00	13,186.33	1,157.00	1,317.00
12,150.67	979.00	1,213.00	12,497.33	1,040.00	1,248.00	12,844.00	1,101.00	1,283.00	13,190.67	1,157.00	1,317.00
12,155.00	984.00	1,218.00	12,501.67	1,040.00	1,252.00	12,848.33	1,101.00	1,287.00	13,195.00	1,157.00	1,322.00
12,159.33	984.00	1,218.00	12,506.00	1,040.00	1,252.00	12,852.67	1,101.00	1,287.00	13,199.33	1,161.00	1,322.00
12,163.67	984.00	1,218.00	12,510.33	1,044.00	1,252.00	12,857.00	1,101.00	1,287.00	13,203.67	1,161.00	1,322.00
12,168.00	984.00	1,218.00	12,514.67	1,044.00	1,252.00	12,861.33	1,101.00	1,287.00	13,208.00	1,161.00	1,322.00
12,172.33	984.00	1,218.00	12,519.00	1,044.00	1,252.00	12,865.67	1,101.00	1,287.00	13,212.33	1,161.00	1,322.00
12,176.67	984.00	1,218.00	12,523.33	1,044.00	1,252.00	12,870.00	1,105.00	1,287.00	13,216.67	1,161.00	1,322.00
12,181.00	988.00	1,218.00	12,527.67	1,044.00	1,252.00	12,874.33	1,105.00	1,287.00	13,221.00	1,161.00	1,322.00
12,185.33	988.00	1,218.00	12,532.00	1,044.00	1,252.00	12,878.67	1,105.00	1,287.00	13,225.33	1,166.00	1,322.00
12,189.67	988.00	1,218.00	12,536.33	1,049.00	1,252.00	12,883.00	1,105.00	1,287.00	13,229.67	1,166.00	1,322.00
12,194.00	988.00	1,218.00	12,540.67	1,049.00	1,252.00	12,887.33	1,105.00	1,287.00	13,234.00	1,166.00	1,322.00
12,198.33	988.00	1,222.00	12,545.00	1,049.00	1,257.00	12,891.67	1,105.00	1,291.00	13,238.33	1,166.00	1,326.00
12,202.67	988.00	1,222.00	12,549.33	1,049.00	1,257.00	12,896.00	1,109.00	1,291.00	13,242.67	1,166.00	1,326.00
12,207.00	992.00	1,222.00	12,553.67	1,049.00	1,257.00	12,900.33	1,109.00	1,291.00	13,247.00	1,166.00	1,326.00
12,211.33	992.00	1,222.00	12,558.00	1,049.00	1,257.00	12,904.67	1,109.00	1,291.00	13,251.33	1,170.00	1,326.00
12,215.67	992.00	1,222.00	12,562.33	1,053.00	1,257.00	12,909.00	1,109.00	1,291.00	13,255.67	1,170.00	1,326.00
12,220.00	992.00	1,222.00	12,566.67	1,053.00	1,257.00	12,913.33	1,109.00	1,291.00	13,260.00	1,170.00	1,326.00
12,224.33	992.00	1,222.00	12,571.00	1,053.00	1,257.00	12,917.67	1,109.00	1,291.00	13,264.33	1,170.00	1,326.00
12,228.67	992.00	1,222.00	12,575.33	1,053.00	1,257.00	12,922.00	1,114.00	1,291.00	13,268.67	1,170.00	1,326.00
12,233.00	997.00	1,222.00	12,579.67	1,053.00	1,257.00	12,926.33	1,114.00	1,291.00	13,273.00	1,170.00	1,326.00
12,237.33	997.00	1,222.00	12,584.00	1,053.00	1,257.00	12,930.67	1,114.00	1,291.00	13,277.33	1,174.00	1,326.00
12,241.67	997.00	1,226.00	12,588.33	1,057.00	1,261.00	12,935.00	1,114.00	1,296.00	13,281.67	1,174.00	1,330.00
12,246.00	997.00	1,226.00	12,592.67	1,057.00	1,261.00	12,939.33	1,114.00	1,296.00	13,286.00	1,174.00	1,330.00
12,250.33	997.00	1,226.00	12,597.00	1,057.00	1,261.00	12,943.67	1,118.00	1,296.00	13,290.33	1,174.00	1,330.00
12,254.67	997.00	1,226.00	12,601.33	1,057.00	1,261.00	12,948.00	1,118.00	1,296.00	13,294.67	1,174.00	1,330.00
12,259.00	1,001.00	1,226.00	12,605.67	1,057.00	1,261.00	12,952.33	1,118.00	1,296.00	13,299.00	1,174.00	1,330.00
12,263.33	1,001.00	1,226.00	12,610.00	1,057.00	1,261.00	12,956.67	1,118.00	1,296.00	13,303.33	1,179.00	1,330.00
12,267.67	1,001.00	1,226.00	12,614.33	1,062.00	1,261.00	12,961.00	1,118.00	1,296.00	13,307.67	1,179.00	1,330.00
12,272.00	1,001.00	1,226.00	12,618.67	1,062.00	1,261.00	12,965.33	1,118.00	1,296.00	13,312.00	1,179.00	1,330.00
12,276.33	1,001.00	1,226.00	12,623.00	1,062.00	1,261.00	12,969.67	1,122.00	1,296.00	13,316.33	1,179.00	1,330.00
12,280.67	1,001.00	1,226.00	12,627.33	1,062.00	1,261.00	12,974.00	1,122.00	1,296.00	13,320.67	1,179.00	1,330.00
12,285.00	1,005.00	1,231.00	12,631.67	1,062.00	1,265.00	12,978.33	1,122.00	1,300.00	13,325.00	1,179.00	1,335.00
12,289.33	1,005.00	1,231.00	12,636.00	1,062.00	1,265.00	12,982.67	1,122.00	1,300.00	13,329.33	1,183.00	1,335.00
12,293.67	1,005.00	1,231.00	12,640.33	1,066.00	1,265.00	12,987.00	1,122.00	1,300.00	13,333.67	1,183.00	1,335.00
12,298.00	1,005.00	1,231.00	12,644.67								

Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold	Monthly earnings	Tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
13,368.33	1,187.00	1,339.00	13,715.00	1,248.00	1,374.00	14,061.67	1,304.00	1,408.00	14,408.33	1,365.00	1,443.00
13,372.67	1,187.00	1,339.00	13,719.33	1,248.00	1,374.00	14,066.00	1,309.00	1,408.00	14,412.67	1,365.00	1,443.00
13,377.00	1,192.00	1,339.00	13,723.67	1,248.00	1,374.00	14,070.33	1,309.00	1,408.00	14,417.00	1,365.00	1,443.00
13,381.33	1,192.00	1,339.00	13,728.00	1,248.00	1,374.00	14,074.67	1,309.00	1,408.00	14,421.33	1,365.00	1,443.00
13,385.67	1,192.00	1,339.00	13,732.33	1,248.00	1,374.00	14,079.00	1,309.00	1,408.00	14,425.67	1,369.00	1,443.00
13,390.00	1,192.00	1,339.00	13,736.67	1,252.00	1,374.00	14,083.33	1,309.00	1,408.00	14,430.00	1,369.00	1,443.00
13,394.33	1,192.00	1,339.00	13,741.00	1,252.00	1,374.00	14,087.67	1,309.00	1,408.00	14,434.33	1,369.00	1,443.00
13,398.67	1,192.00	1,339.00	13,745.33	1,252.00	1,374.00	14,092.00	1,313.00	1,408.00	14,438.67	1,369.00	1,443.00
13,403.00	1,196.00	1,339.00	13,749.67	1,252.00	1,374.00	14,096.33	1,313.00	1,408.00	14,443.00	1,369.00	1,443.00
13,407.33	1,196.00	1,339.00	13,754.00	1,252.00	1,374.00	14,100.67	1,313.00	1,408.00	14,447.33	1,369.00	1,443.00
13,411.67	1,196.00	1,343.00	13,758.33	1,252.00	1,378.00	14,105.00	1,313.00	1,413.00	14,451.67	1,374.00	1,447.00
13,416.00	1,196.00	1,343.00	13,762.67	1,257.00	1,378.00	14,109.33	1,313.00	1,413.00	14,456.00	1,374.00	1,447.00
13,420.33	1,196.00	1,343.00	13,767.00	1,257.00	1,378.00	14,113.67	1,313.00	1,413.00	14,460.33	1,374.00	1,447.00
13,424.67	1,196.00	1,343.00	13,771.33	1,257.00	1,378.00	14,118.00	1,317.00	1,413.00	14,464.67	1,374.00	1,447.00
13,429.00	1,200.00	1,343.00	13,775.67	1,257.00	1,378.00	14,122.33	1,317.00	1,413.00	14,469.00	1,374.00	1,447.00
13,433.33	1,200.00	1,343.00	13,780.00	1,257.00	1,378.00	14,126.67	1,317.00	1,413.00	14,473.33	1,378.00	1,447.00
13,437.67	1,200.00	1,343.00	13,784.33	1,257.00	1,378.00	14,131.00	1,317.00	1,413.00	14,477.67	1,378.00	1,447.00
13,442.00	1,200.00	1,343.00	13,788.67	1,261.00	1,378.00	14,135.33	1,317.00	1,413.00	14,482.00	1,378.00	1,447.00
13,446.33	1,200.00	1,343.00	13,793.00	1,261.00	1,378.00	14,139.67	1,317.00	1,413.00	14,486.33	1,378.00	1,447.00
13,450.67	1,200.00	1,343.00	13,797.33	1,261.00	1,378.00	14,144.00	1,322.00	1,413.00	14,490.67	1,378.00	1,447.00
13,455.00	1,205.00	1,348.00	13,801.67	1,261.00	1,382.00	14,148.33	1,322.00	1,417.00	14,495.00	1,378.00	1,452.00
13,459.33	1,205.00	1,348.00	13,806.00	1,261.00	1,382.00	14,152.67	1,322.00	1,417.00	14,499.33	1,382.00	1,452.00
13,463.67	1,205.00	1,348.00	13,810.33	1,265.00	1,382.00	14,157.00	1,322.00	1,417.00	14,503.67	1,382.00	1,452.00
13,468.00	1,205.00	1,348.00	13,814.67	1,265.00	1,382.00	14,161.33	1,322.00	1,417.00	14,508.00	1,382.00	1,452.00
13,472.33	1,205.00	1,348.00	13,819.00	1,265.00	1,382.00	14,165.67	1,322.00	1,417.00	14,512.33	1,382.00	1,452.00
13,476.67	1,205.00	1,348.00	13,823.33	1,265.00	1,382.00	14,170.00	1,326.00	1,417.00	14,516.67	1,382.00	1,452.00
13,481.00	1,209.00	1,348.00	13,827.67	1,265.00	1,382.00	14,174.33	1,326.00	1,417.00	14,521.00	1,382.00	1,452.00
13,485.33	1,209.00	1,348.00	13,832.00	1,265.00	1,382.00	14,178.67	1,326.00	1,417.00	14,525.33	1,387.00	1,452.00
13,489.67	1,209.00	1,348.00	13,836.33	1,270.00	1,382.00	14,183.00	1,326.00	1,417.00	14,529.67	1,387.00	1,452.00
13,494.00	1,209.00	1,348.00	13,840.67	1,270.00	1,382.00	14,187.33	1,326.00	1,417.00	14,534.00	1,387.00	1,452.00
13,498.33	1,209.00	1,352.00	13,845.00	1,270.00	1,387.00	14,191.67	1,326.00	1,421.00	14,538.33	1,387.00	1,456.00
13,502.67	1,209.00	1,352.00	13,849.33	1,270.00	1,387.00	14,196.00	1,330.00	1,421.00	14,542.67	1,387.00	1,456.00
13,507.00	1,213.00	1,352.00	13,853.67	1,270.00	1,387.00	14,200.33	1,330.00	1,421.00	14,547.00	1,387.00	1,456.00
13,511.33	1,213.00	1,352.00	13,858.00	1,270.00	1,387.00	14,204.67	1,330.00	1,421.00	14,551.33	1,391.00	1,456.00
13,515.67	1,213.00	1,352.00	13,862.33	1,274.00	1,387.00	14,209.00	1,330.00	1,421.00	14,555.67	1,391.00	1,456.00
13,520.00	1,213.00	1,352.00	13,866.67	1,274.00	1,387.00	14,213.33	1,330.00	1,421.00	14,560.00	1,391.00	1,456.00
13,524.33	1,213.00	1,352.00	13,871.00	1,274.00	1,387.00	14,217.67	1,330.00	1,421.00	14,564.33	1,391.00	1,456.00
13,528.67	1,213.00	1,352.00	13,875.33	1,274.00	1,387.00	14,222.00	1,335.00	1,421.00	14,568.67	1,391.00	1,456.00
13,533.00	1,218.00	1,352.00	13,879.67	1,274.00	1,387.00	14,226.33	1,335.00	1,421.00	14,573.00	1,391.00	1,456.00
13,537.33	1,218.00	1,352.00	13,884.00	1,274.00	1,387.00	14,230.67	1,335.00	1,421.00	14,577.33	1,395.00	1,456.00
13,541.67	1,218.00	1,356.00	13,888.33	1,278.00	1,391.00	14,235.00	1,335.00	1,426.00	14,581.67	1,395.00	1,460.00
13,546.00	1,218.00	1,356.00	13,892.67	1,278.00	1,391.00	14,239.33	1,335.00	1,426.00	14,586.00	1,395.00	1,460.00
13,550.33	1,218.00	1,356.00	13,897.00	1,278.00	1,391.00	14,243.67	1,339.00	1,426.00	14,590.33	1,395.00	1,460.00
13,554.67	1,218.00	1,356.00	13,901.33	1,278.00	1,391.00	14,248.00	1,339.00	1,426.00	14,594.67	1,395.00	1,460.00
13,559.00	1,222.00	1,356.00	13,905.67	1,278.00	1,391.00	14,252.33	1,339.00	1,426.00	14,599.00	1,395.00	1,460.00
13,563.33	1,222.00	1,356.00	13,910.00	1,278.00	1,391.00	14,256.67	1,339.00	1,426.00	14,603.33	1,400.00	1,460.00
13,567.67	1,222.00	1,356.00	13,914.33	1,283.00	1,391.00	14,261.00	1,339.00	1,426.00	14,607.67	1,400.00	1,460.00
13,572.00	1,222.00	1,356.00	13,918.67	1,283.00	1,391.00	14,265.33	1,339.00	1,426.00	14,612.00	1,400.00	1,460.00
13,576.33	1,222.00	1,356.00	13,923.00	1,283.00	1,391.00	14,269.67	1,343.00	1,426.00	14,616.33	1,400.00	1,460.00
13,580.67	1,222.00	1,356.00	13,927.33	1,283.00	1,391.00	14,274.00	1,343.00	1,426.00	14,620.67	1,400.00	1,460.00
13,585.00	1,226.00	1,361.00	13,931.67	1,283.00	1,395.00	14,278.33	1,343.00	1,430.00	14,625.00	1,400.00	1,465.00
13,589.33	1,226.00	1,361.00	13,936.00	1,283.00	1,395.00	14,282.67	1,343.00	1,430.00	14,629.33	1,404.00	1,465.00
13,593.67	1,226.00	1,361.00	13,940.33	1,287.00	1,395.00	14,287.00	1,343.00	1,430.00	14,633.67	1,404.00	1,465.00
13,598.00	1,226.00	1,361.00	13,944.67	1,287.00	1,395.00	14,291.33	1,343.00	1,430.00	14,638.00	1,404.00	1,465.00
13,602.33	1,226.00	1,361.00	13,949.00	1,287.00	1,395.00	14,295.67	1,348.00	1,430.00	14,642.33	1,404.00	1,465.00
13,606.67	1,231.00	1,361.00	13,953.33	1,287.00	1,395.00	14,300.00	1,348.00	1,430.00	14,646.67	1,404.00	1,465.00
13,611.00	1,231.00	1,361.00	13,957.67	1,287.00	1,395.00	14,304.33	1,348.00	1,430.00	14,651.00	1,404.00	1,465.00
13,615.33	1,231.00	1,361.00	13,962.00	1,287.00	1,395.00	14,308.67	1,348.00	1,430.00	14,655.33	1,408.00	1,465.00
13,619.67	1,231.00	1,361.00	13,966.33	1,291.00	1,395.00	14,313.00	1,348.00	1,430.00	14,659.67	1,408.00	1,465.00
13,624.00	1,231.00	1,361.00	13,970.67	1,291.00	1,395.00	14,317.33	1,348.00	1,430.00	14,664.00	1,408.00	1,465.00
13,628.33	1,231.00	1,365.00	13,975.00	1,291.00	1,400.00	14,321.67	1,352.00	1,434.00	14,668.33	1,408.00	1,469.00
13,632.67	1,235.00	1,365.00	13,979.33	1,291.00	1,400.00	14,326.00	1,352.00	1,434.00	14,672.67	1,408.00	1,469.00
13,637.00	1,235.00	1,365.00	13,983.67	1,291.00	1,400.00	14,330.33	1,352.00	1,434.00	14,677.00	1,413.00	1,469.00
13,641.33	1,235.00	1,365.00	13,988.00	1,291.00	1,400.00	14,334.67	1,352.00	1,434.00	14,681.33	1,413.00	1,469.00
13,645.67	1,235.00	1,365.00	13,992.33	1,296.00	1,400.00	14,339.00	1,352.00	1,434.00	14,685.67	1,413.00	1,469.00
13,650.00	1,235.00	1,365.00	13,996.67	1,296.00	1,400.00	14,343.33	1,352.00	1,434.00	14,690.00	1,413.00	1,469.00
13,654.33	1,235.00	1,365.00	14,001.00	1,296.00	1,400.00	14,347.67	1,356.00	1,434.00	14,694.33	1,413.00	1,469.00
13,658.67	1,239.00	1,365.00	14,005.33	1,296.00	1,400.00	14,352.00	1,356.00	1,434.00	14,698.67	1,413.00	1,469.00
13,663.00	1,239.00	1,365.00	14,009.67	1,296.00	1,400.00	14,356.33	1,356.00	1,434.00	14,703.00	1,417.00	1,469.00
13,667.33	1,239.00	1,365.00	14,014.00	1,296.00	1,400.00	14,360.67	1,356.00	1,434.00	14,707.33	1,417.00	1,469.00
13,671.67	1,239.00	1,369.00	14,018.33	1,300.00	1,404.00	14,365.00	1,356.00	1,439.00	14,711.67	1,417.00	1,473.00
13,676.00	1,239.00	1,369.00	14,022.67	1,300.00	1,404.00	14,369.33	1,356.00	1,439.00	14,716.00	1,417.00	1,473.00
13,680.33	1,239.00	1,369.00	14,027.00	1,300.00	1,404.00	14,373					

Monthly earnings	Tax-free threshold Monthly component	No tax-free threshold Monthly component	Monthly earnings	Tax-free threshold Monthly component	No tax-free threshold Monthly component	Monthly earnings	Tax-free threshold Monthly component	No tax-free threshold Monthly component	Monthly earnings	Tax-free threshold Monthly component	No tax-free threshold Monthly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
14,755.00	1,426.00	1,478.00	14,971.67	1,460.00	1,499.00	15,188.33	1,499.00	1,521.00	15,405.00	1,534.00	1,543.00
14,759.33	1,426.00	1,478.00	14,976.00	1,460.00	1,499.00	15,192.67	1,499.00	1,521.00	15,409.33	1,534.00	1,543.00
14,763.67	1,426.00	1,478.00	14,980.33	1,460.00	1,499.00	15,197.00	1,499.00	1,521.00	15,413.67	1,534.00	1,543.00
14,768.00	1,426.00	1,478.00	14,984.67	1,465.00	1,499.00	15,201.33	1,499.00	1,521.00	15,418.00	1,538.00	1,543.00
14,772.33	1,426.00	1,478.00	14,989.00	1,465.00	1,499.00	15,205.67	1,499.00	1,521.00	15,422.33	1,538.00	1,543.00
14,776.67	1,426.00	1,478.00	14,993.33	1,465.00	1,499.00	15,210.00	1,499.00	1,521.00	15,426.67	1,538.00	1,543.00
14,781.00	1,430.00	1,478.00	14,997.67	1,465.00	1,499.00	15,214.33	1,504.00	1,521.00	15,431.00	1,538.00	1,543.00
14,785.33	1,430.00	1,478.00	15,002.00	1,465.00	1,499.00	15,218.67	1,504.00	1,521.00	15,435.33	1,538.00	1,543.00
14,789.67	1,430.00	1,478.00	15,006.33	1,465.00	1,499.00	15,223.00	1,504.00	1,521.00	15,439.67	1,538.00	1,543.00
14,794.00	1,430.00	1,478.00	15,010.67	1,469.00	1,499.00	15,227.33	1,504.00	1,521.00	15,444.00	1,543.00	1,543.00
14,798.33	1,430.00	1,482.00	15,015.00	1,469.00	1,504.00	15,231.67	1,504.00	1,525.00	15,448.33	1,543.00	1,547.00
14,802.67	1,430.00	1,482.00	15,019.33	1,469.00	1,504.00	15,236.00	1,504.00	1,525.00	15,452.67	1,543.00	1,547.00
14,807.00	1,434.00	1,482.00	15,023.67	1,469.00	1,504.00	15,240.33	1,508.00	1,525.00	15,457.00	1,543.00	1,547.00
14,811.33	1,434.00	1,482.00	15,028.00	1,469.00	1,504.00	15,244.67	1,508.00	1,525.00	15,461.33	1,543.00	1,547.00
14,815.67	1,434.00	1,482.00	15,032.33	1,469.00	1,504.00	15,249.00	1,508.00	1,525.00	15,465.67	1,543.00	1,547.00
14,820.00	1,434.00	1,482.00	15,036.67	1,473.00	1,504.00	15,253.33	1,508.00	1,525.00	15,470.00	1,547.00	1,547.00
14,824.33	1,434.00	1,482.00	15,041.00	1,473.00	1,504.00	15,257.67	1,508.00	1,525.00	15,474.33	1,547.00	1,547.00
14,828.67	1,434.00	1,482.00	15,045.33	1,473.00	1,504.00	15,262.00	1,508.00	1,525.00	15,478.67	1,547.00	1,547.00
14,833.00	1,439.00	1,482.00	15,049.67	1,473.00	1,504.00	15,266.33	1,512.00	1,525.00	15,483.00	1,547.00	1,547.00
14,837.33	1,439.00	1,482.00	15,054.00	1,473.00	1,504.00	15,270.67	1,512.00	1,525.00	15,487.33	1,547.00	1,547.00
14,841.67	1,439.00	1,486.00	15,058.33	1,473.00	1,508.00	15,275.00	1,512.00	1,530.00	15,491.67	1,547.00	1,551.00
14,846.00	1,439.00	1,486.00	15,062.67	1,478.00	1,508.00	15,279.33	1,512.00	1,530.00	15,496.00	1,551.00	1,551.00
14,850.33	1,439.00	1,486.00	15,067.00	1,478.00	1,508.00	15,283.67	1,512.00	1,530.00	15,500.33	1,551.00	1,551.00
14,854.67	1,439.00	1,486.00	15,071.33	1,478.00	1,508.00	15,288.00	1,512.00	1,530.00	15,504.67	1,551.00	1,551.00
14,859.00	1,443.00	1,486.00	15,075.67	1,478.00	1,508.00	15,292.33	1,517.00	1,530.00	15,509.00	1,551.00	1,551.00
14,863.33	1,443.00	1,486.00	15,080.00	1,478.00	1,508.00	15,296.67	1,517.00	1,530.00	15,513.33	1,551.00	1,551.00
14,867.67	1,443.00	1,486.00	15,084.33	1,478.00	1,508.00	15,301.00	1,517.00	1,530.00	15,517.67	1,551.00	1,551.00
14,872.00	1,443.00	1,486.00	15,088.67	1,482.00	1,508.00	15,305.33	1,517.00	1,530.00	15,522.00	1,551.00	1,551.00
14,876.33	1,443.00	1,486.00	15,093.00	1,482.00	1,508.00	15,309.67	1,517.00	1,530.00	15,526.33	1,551.00	1,551.00
14,880.67	1,443.00	1,486.00	15,097.33	1,482.00	1,508.00	15,314.00	1,517.00	1,530.00	15,530.67	1,551.00	1,551.00
14,885.00	1,447.00	1,491.00	15,101.67	1,482.00	1,512.00	15,318.33	1,521.00	1,534.00	15,535.00	1,556.00	1,556.00
14,889.33	1,447.00	1,491.00	15,106.00	1,482.00	1,512.00	15,322.67	1,521.00	1,534.00	15,539.33	1,556.00	1,556.00
14,893.67	1,447.00	1,491.00	15,110.33	1,486.00	1,512.00	15,327.00	1,521.00	1,534.00	15,543.67	1,556.00	1,556.00
14,898.00	1,447.00	1,491.00	15,114.67	1,486.00	1,512.00	15,331.33	1,521.00	1,534.00	15,548.00	1,556.00	1,556.00
14,902.33	1,447.00	1,491.00	15,119.00	1,486.00	1,512.00	15,335.67	1,521.00	1,534.00	15,552.33	1,556.00	1,556.00
14,906.67	1,452.00	1,491.00	15,123.33	1,486.00	1,512.00	15,340.00	1,525.00	1,534.00	15,556.67	1,556.00	1,556.00
14,911.00	1,452.00	1,491.00	15,127.67	1,486.00	1,512.00	15,344.33	1,525.00	1,534.00	15,561.00	1,556.00	1,556.00
14,915.33	1,452.00	1,491.00	15,132.00	1,486.00	1,512.00	15,348.67	1,525.00	1,534.00	15,565.33	1,556.00	1,556.00
14,919.67	1,452.00	1,491.00	15,136.33	1,491.00	1,512.00	15,353.00	1,525.00	1,534.00	15,569.67	1,556.00	1,556.00
14,924.00	1,452.00	1,491.00	15,140.67	1,491.00	1,512.00	15,357.33	1,525.00	1,534.00	15,574.00	1,556.00	1,556.00
14,928.33	1,452.00	1,495.00	15,145.00	1,491.00	1,517.00	15,361.67	1,525.00	1,538.00	15,578.33	1,560.00	1,560.00
14,932.67	1,456.00	1,495.00	15,149.33	1,491.00	1,517.00	15,366.00	1,530.00	1,538.00	15,582.67	1,560.00	1,560.00
14,937.00	1,456.00	1,495.00	15,153.67	1,491.00	1,517.00	15,370.33	1,530.00	1,538.00	15,587.00	1,560.00	1,560.00
14,941.33	1,456.00	1,495.00	15,158.00	1,491.00	1,517.00	15,374.67	1,530.00	1,538.00	15,591.33	1,560.00	1,560.00
14,945.67	1,456.00	1,495.00	15,162.33	1,495.00	1,517.00	15,379.00	1,530.00	1,538.00	15,595.67	1,560.00	1,560.00
14,950.00	1,456.00	1,495.00	15,166.67	1,495.00	1,517.00	15,383.33	1,530.00	1,538.00	15,600.00	1,560.00	1,560.00
14,954.33	1,456.00	1,495.00	15,171.00	1,495.00	1,517.00	15,387.67	1,530.00	1,538.00			
14,958.67	1,460.00	1,495.00	15,175.33	1,495.00	1,517.00	15,392.00	1,534.00	1,538.00			
14,963.00	1,460.00	1,495.00	15,179.67	1,495.00	1,517.00	15,396.33	1,534.00	1,538.00			
14,967.33	1,460.00	1,495.00	15,184.00	1,495.00	1,517.00	15,400.67	1,534.00	1,538.00			

If the payee's monthly earnings are more than \$15,600.00, the study and training support loans component is \$1,560 plus 10 cents for each \$1 of monthly earnings over \$15,600.00.

Amounts calculated should be rounded 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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