



Pay As You Go (PAYG) Withholding Tax Tables

For payments made
on or after
1 July 2003

Weekly Rates — With No and Half Medicare Levy

Including Medicare Levy Adjustment

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

Who should use this table?

Use this table if you make **payments** to a payee who is a prescribed person entitled to exemption from the Medicare levy, or entitled to have the levy imposed at half rates. Prescribed persons include certain recipients of Repatriation and Social Security pensions and benefits and members of the Defence Force. **Payments** include:

- salary, wages, allowances and leave loading paid to employees;
- director's fees;
- salary and allowances paid to office holders (including Members of Parliament, statutory office holders, defence force members and police officers);
- payments to labour hire workers;
- payments to religious practitioners;
- Commonwealth education or training payments; and
- compensation, sickness or accident pay that is calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner).

Some payees (shearers, fruit and vegetable harvesters, foreign residents, performing artists and those engaged on a daily basis) may be subject to a different rate of withholding. The Commissioner has also approved special arrangements for the withholding rate for payments under voluntary withholding agreements.

Tax file number declarations

For this table to apply to a payee, the payee must lodge a completed *Tax file number declaration* claiming the tax-free threshold and a completed *Medicare levy variation declaration*, quoting their tax file number on each. Where any of these requirements are not met, payers should use the *Pay As You Go (PAYG) Withholding Weekly Tax Tables. Employment declarations* which were valid at 30 June 2000 will continue to be valid under PAYG.

The half Medicare levy rates apply where the payee has completed Parts A, C and D of the *Medicare levy variation declaration* and has answered 'Yes' to question 7 — *If you have dependants who are not prescribed persons, do you wish to claim a reduction in the Medicare levy?*

To obtain a full exemption from the Medicare levy, the payee must have completed Parts A and C only of the *Medicare levy variation declaration* and answered 'Yes' to both question 5 — *Do you qualify as a prescribed person* and question 6 — *Do you wish to claim exemption from the Medicare levy?*

If a payee does not give you a valid *Tax file number declaration* before you make a payment to that payee, either by quoting their TFN, claiming an exemption from quoting or advising that they have applied for a TFN, you must withhold an amount equal to 48.5% of the payment.

If a payee does not give you a valid *Tax file number declaration* within 14 days of commencing a payer/payee relationship, you must fill in a *Tax file number declaration* with all available details of the payee and send it to the Tax Office.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *TFN application or enquiry* with the Tax Office, the payee has 28 days to give you their TFN. At the end of this time, if the payee has not given you their TFN, unless the Tax Office tells you not to, you must withhold 48.5% from the total amount of all payments made to the payee.

Withholding declarations

A current, valid *Tax file number declaration* (or *Employment declaration* or *Annuity and superannuation pension declaration*) must be in place before a payee can authorise you to vary their rate of withholding by providing a *Withholding declaration*.

The payee may use the *Withholding declaration* to advise their entitlement to a tax offset or Family tax benefit (FTB), which they wish to claim as a reduced rate of withholding. See **Tax Offsets and Family tax benefit (FTB)** for more information.

Continue overleaf ▶

How to work out tax amounts

1. Add any allowances and irregular payments that are to be included in this week's pay to the payee's normal weekly earnings. Disregard any cents in the total amount.
2. Find the payee's total weekly earnings in column 1 of the table and read off the corresponding amount to be withheld — column 2 if full Medicare levy exemption is claimed — or column 3 if half Medicare levy exemption is claimed.
3. Payees may 'anticipate' their 'end of year' entitlement to a tax offset of FTB as a reduced rate of withholding by providing a *Withholding declaration*. Use the Ready Reckoner for Family tax benefits and tax offsets on page 3 to convert the payee's estimate of their full-year entitlement into a weekly reduction figure. Subtract the weekly reduction figure from the amount found in Step 2.
4. If the payee is entitled to an adjustment for Medicare levy, subtract the value of the adjustment — as determined from pages 7 and 8 of this schedule from the amount found in Step 3.

Withholding declarations can also be used by payees to advise you of changes to their situation since providing a valid *Tax file number declaration* which may affect the amount to be withheld from their payments. The changes affecting the payee's withholding rate include:

- becoming or ceasing to be an Australian resident for tax purposes;
- claiming or discontinuing a claim for the tax-free threshold;
- advising a Higher Education Contribution Scheme (HECS) debt or Financial Supplement debt or changes to them.

A *Withholding declaration* has effect from the first payment the payer makes after the payee has provided the declaration. A later declaration provided by a payee overrides their earlier declaration.

Allowances

Unless the Tax Office has given written approval not to tax allowances, add them to the payee's normal weekly earnings and calculate the amount to be withheld on the whole amount of earnings and allowances.

Holiday pay, long service leave and eligible termination payments

Payees who continue working for you

For withholding purposes you must include holiday pay (including any leave loading) and long service leave payments as part of any earnings except when they are paid on termination of employment. Payment for leave loading is subject to withholding if it exceeds a threshold determined every year (\$320 at present). Only that part of the payment which exceeds this threshold should be subject to withholding, unless your payee asks you to withhold from the full amount.

Payees who cease working for you

Lump sum payments paid when a payee ceases working for you are withheld at a different rate. If a payee has unused annual leave, leave loading or long service leave, and they are resigning, see the *Pay As You Go (PAYG) Withholding Tax Tables Unused Leave Payments on Termination of Employment*. If they are leaving for other reasons this may be an **eligible termination payment**. Do not withhold any amount for HECS or Student Financial Supplement Scheme (SFSS) debt from lump sum termination payments.

Higher Education Contribution Scheme (HECS) debt and Financial Supplement debt

Individuals with a HECS debt or Financial Supplement debt may need additional amounts withheld from payments you make to them. A payee with a HECS debt or Financial Supplement debt will notify you of those details on their *Tax file number declaration* or *Withholding declaration*. Use the HECS Tax Tables or SFSS Tax Tables, available from the Tax Office, to calculate the additional amounts to be withheld.

Tax offsets and Family tax benefit (FTB)

Payees who choose to anticipate their end-of-year entitlement to a tax offset (dependent spouse, zone or special) or FTB through a reduced rate of withholding must provide you with a *Withholding declaration*. As tax offsets and FTB reduce the amount of tax payable by a payee, you may need to reduce the amount you withhold from payments to these payees.

Use the 'Ready Reckoner for Family tax benefit and tax offsets' on page 3 to convert the payee's annual FTB and/or tax offset entitlement into a weekly reduction amount. Deduct this weekly reduction amount from the weekly rate of withholding shown in column 2 or 3 of the table.

Medicare levy variations

A payee may be entitled to a Medicare levy adjustment if their weekly earnings are \$482 or more and they have answered 'Yes' to questions 7, 10 and 12 on the *Medicare levy variation declaration*. For instructions on working out the Medicare levy adjustment, refer to page 7 of this schedule.

Examples

Full exemption from the Medicare levy

The payee's weekly earnings are \$518.40. Round the earnings down to the nearest dollar. Find \$518 in column 1 and read off the corresponding amount to be withheld of \$84.00 from column 2.

If the payee claims FTB or a tax offset of \$500 on the *Withholding declaration*, find this amount in the 'Ready Reckoner for Family tax benefit and tax offsets'. Read off the corresponding value of FTB or tax offset of \$10.00. Subtract this from \$84.00 and the result of \$74.00 needs to be withheld.

Half Medicare levy exemption

The payee's weekly earnings are \$430.90. Round the earnings down to the nearest dollar. Find \$430 in column 1 and read off the corresponding amount to be withheld of \$58.00 from column 3.

If the payee claims FTB or a tax offset of \$1000 on the *Withholding declaration*, find this amount in the 'Ready Reckoner for Family tax benefit and tax offsets'. Read off the corresponding value of FTB or tax offset of \$19.00. Subtract this from \$58.00 and the result of \$39.00 needs to be withheld.

Using formulas

Withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software package you will need to use the *PAYG Statement of formulas for Calculating Amounts to be Withheld* (NAT 1004). For a copy of this schedule visit our website at www.ato.gov.au

For more information

Further information, including all PAYG withholding tax tables, can be accessed quickly and easily on our website at www.ato.gov.au

Copies of weekly and fortnightly tax tables are available from most newsagents.

Newsagents also hold copies of the *Tax file number declaration* and the *Withholding declaration*.

READY RECKONER FOR FAMILY TAX BENEFIT, DEPENDANT AND ZONE TAX OFFSETS

Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$
1	0.00	9	0.00	70	1.00	500	10.00	1100	21.00	1600	30.00
2	0.00	10	0.00	80	2.00	600	11.00	1173	22.00	1700	32.00
3	0.00	20	0.00	90	2.00	614	12.00	1200	23.00	1800	34.00
4	0.00	30	1.00	100	2.00	700	13.00	1227	23.00	1900	36.00
5	0.00	40	1.00	200	4.00	800	15.00	1300	25.00	2000	38.00
6	0.00	50	1.00	300	6.00	819	16.00	1365	26.00	2500	48.00
7	0.00	57	1.00	338	6.00	900	17.00	1400	27.00	3000	57.00
8	0.00	60	1.00	400	8.00	1000	19.00	1500	29.00		

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

Example: Amount of \$422 claimed. Add values for claims of \$400, \$20 , and \$2 = \$8.00 + \$0.00 + \$0.00 = \$8.00

Reduce the amount shown in column 2 or 3 (as appropriate) by \$8.00.

TAX TABLES

Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld	
	No Levy	With half Levy		No Levy	With half Levy		No Levy	With half Levy		No Levy	With half Levy
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
111	-	-	176	12.00	12.00	241	23.00	23.00	306	34.00	34.00
112	-	-	177	12.00	12.00	242	23.00	23.00	307	34.00	34.00
113	1.00	1.00	178	12.00	12.00	243	23.00	23.00	308	34.00	34.00
114	1.00	1.00	179	12.00	12.00	244	23.00	23.00	309	34.00	34.00
115	1.00	1.00	180	12.00	12.00	245	23.00	23.00	310	35.00	35.00
116	1.00	1.00	181	12.00	12.00	246	24.00	24.00	311	35.00	35.00
117	1.00	1.00	182	13.00	13.00	247	24.00	24.00	312	35.00	35.00
118	1.00	1.00	183	13.00	13.00	248	24.00	24.00	313	35.00	35.00
119	2.00	2.00	184	13.00	13.00	249	24.00	24.00	314	35.00	35.00
120	2.00	2.00	185	13.00	13.00	250	24.00	24.00	315	35.00	35.00
121	2.00	2.00	186	13.00	13.00	251	24.00	24.00	316	36.00	36.00
122	2.00	2.00	187	13.00	13.00	252	25.00	25.00	317	36.00	36.00
123	2.00	2.00	188	14.00	14.00	253	25.00	25.00	318	36.00	36.00
124	3.00	3.00	189	14.00	14.00	254	25.00	25.00	319	36.00	36.00
125	3.00	3.00	190	14.00	14.00	255	25.00	25.00	320	36.00	36.00
126	3.00	3.00	191	14.00	14.00	256	25.00	25.00	321	37.00	37.00
127	3.00	3.00	192	14.00	14.00	257	25.00	25.00	322	37.00	37.00
128	3.00	3.00	193	14.00	14.00	258	26.00	26.00	323	37.00	37.00
129	3.00	3.00	194	15.00	15.00	259	26.00	26.00	324	37.00	37.00
130	4.00	4.00	195	15.00	15.00	260	26.00	26.00	325	37.00	37.00
131	4.00	4.00	196	15.00	15.00	261	26.00	26.00	326	37.00	37.00
132	4.00	4.00	197	15.00	15.00	262	26.00	26.00	327	38.00	38.00
133	4.00	4.00	198	15.00	15.00	263	27.00	27.00	328	38.00	38.00
134	4.00	4.00	199	15.00	15.00	264	27.00	27.00	329	38.00	38.00
135	4.00	4.00	200	16.00	16.00	265	27.00	27.00	330	38.00	38.00
136	5.00	5.00	201	16.00	16.00	266	27.00	27.00	331	38.00	38.00
137	5.00	5.00	202	16.00	16.00	267	27.00	27.00	332	38.00	38.00
138	5.00	5.00	203	16.00	16.00	268	27.00	27.00	333	39.00	39.00
139	5.00	5.00	204	16.00	16.00	269	28.00	28.00	334	39.00	39.00
140	5.00	5.00	205	17.00	17.00	270	28.00	28.00	335	39.00	39.00
141	5.00	5.00	206	17.00	17.00	271	28.00	28.00	336	39.00	39.00
142	6.00	6.00	207	17.00	17.00	272	28.00	28.00	337	39.00	39.00
143	6.00	6.00	208	17.00	17.00	273	28.00	28.00	338	39.00	39.00
144	6.00	6.00	209	17.00	17.00	274	28.00	28.00	339	40.00	40.00
145	6.00	6.00	210	17.00	17.00	275	29.00	29.00	340	40.00	40.00
146	6.00	6.00	211	18.00	18.00	276	29.00	29.00	341	40.00	40.00
147	7.00	7.00	212	18.00	18.00	277	29.00	29.00	342	40.00	40.00
148	7.00	7.00	213	18.00	18.00	278	29.00	29.00	343	40.00	40.00
149	7.00	7.00	214	18.00	18.00	279	29.00	29.00	344	40.00	40.00
150	7.00	7.00	215	18.00	18.00	280	29.00	29.00	345	41.00	41.00
151	7.00	7.00	216	18.00	18.00	281	30.00	30.00	346	41.00	41.00
152	7.00	7.00	217	19.00	19.00	282	30.00	30.00	347	41.00	41.00
153	8.00	8.00	218	19.00	19.00	283	30.00	30.00	348	41.00	41.00
154	8.00	8.00	219	19.00	19.00	284	30.00	30.00	349	41.00	41.00
155	8.00	8.00	220	19.00	19.00	285	30.00	30.00	350	42.00	42.00
156	8.00	8.00	221	19.00	19.00	286	30.00	30.00	351	42.00	42.00
157	8.00	8.00	222	19.00	19.00	287	31.00	31.00	352	42.00	42.00
158	8.00	8.00	223	20.00	20.00	288	31.00	31.00	353	42.00	42.00
159	9.00	9.00	224	20.00	20.00	289	31.00	31.00	354	42.00	42.00
160	9.00	9.00	225	20.00	20.00	290	31.00	31.00	355	42.00	42.00
161	9.00	9.00	226	20.00	20.00	291	31.00	31.00	356	43.00	43.00
162	9.00	9.00	227	20.00	20.00	292	32.00	32.00	357	43.00	43.00
163	9.00	9.00	228	20.00	20.00	293	32.00	32.00	358	43.00	43.00
164	9.00	9.00	229	21.00	21.00	294	32.00	32.00	359	43.00	43.00
165	10.00	10.00	230	21.00	21.00	295	32.00	32.00	360	43.00	43.00
166	10.00	10.00	231	21.00	21.00	296	32.00	32.00	361	43.00	43.00
167	10.00	10.00	232	21.00	21.00	297	32.00	32.00	362	44.00	44.00
168	10.00	10.00	233	21.00	21.00	298	33.00	33.00	363	44.00	44.00
169	10.00	10.00	234	22.00	22.00	299	33.00	33.00	364	44.00	44.00
170	10.00	10.00	235	22.00	22.00	300	33.00	33.00	365	44.00	44.00
171	11.00	11.00	236	22.00	22.00	301	33.00	33.00	366	44.00	44.00
172	11.00	11.00	237	22.00	22.00	302	33.00	33.00	367	44.00	44.00
173	11.00	11.00	238	22.00	22.00	303	33.00	33.00	368	45.00	45.00
174	11.00	11.00	239	22.00	22.00	304	34.00	34.00	369	45.00	45.00
175	11.00	11.00	240	23.00	23.00	305	34.00	34.00	370	45.00	45.00

TAX TABLES

Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld	
	No	With half		No	With half		No	With half		No	With half
	Levy	Levy		Levy	Levy		Levy	Levy		Levy	Levy
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
371	45.00	45.00	446	63.00	63.00	521	85.00	89.00	596	108.00	112.00
372	45.00	45.00	447	63.00	63.00	522	86.00	90.00	597	108.00	113.00
373	45.00	45.00	448	63.00	63.00	523	86.00	90.00	598	108.00	113.00
374	46.00	46.00	449	64.00	64.00	524	86.00	90.00	599	109.00	113.00
375	46.00	46.00	450	64.00	64.00	525	87.00	91.00	600	109.00	114.00
376	46.00	46.00	451	64.00	64.00	526	87.00	91.00	601	109.00	114.00
377	46.00	46.00	452	65.00	65.00	527	87.00	91.00	602	110.00	114.00
378	46.00	46.00	453	65.00	65.00	528	87.00	91.00	603	110.00	115.00
379	47.00	47.00	454	65.00	65.00	529	88.00	92.00	604	110.00	115.00
380	47.00	47.00	455	66.00	66.00	530	88.00	92.00	605	111.00	115.00
381	47.00	47.00	456	66.00	66.00	531	88.00	92.00	606	111.00	115.00
382	47.00	47.00	457	66.00	66.00	532	89.00	93.00	607	111.00	116.00
383	47.00	47.00	458	66.00	66.00	533	89.00	93.00	608	111.00	116.00
384	47.00	47.00	459	67.00	67.00	534	89.00	93.00	609	112.00	116.00
385	48.00	48.00	460	67.00	67.00	535	90.00	94.00	610	112.00	117.00
386	48.00	48.00	461	67.00	67.00	536	90.00	94.00	611	112.00	117.00
387	48.00	48.00	462	68.00	68.00	537	90.00	94.00	612	113.00	117.00
388	48.00	48.00	463	68.00	68.00	538	90.00	95.00	613	113.00	118.00
389	48.00	48.00	464	68.00	68.00	539	91.00	95.00	614	113.00	118.00
390	48.00	48.00	465	69.00	69.00	540	91.00	95.00	615	114.00	118.00
391	49.00	49.00	466	69.00	69.00	541	91.00	95.00	616	114.00	119.00
392	49.00	49.00	467	69.00	69.00	542	92.00	96.00	617	114.00	119.00
393	49.00	49.00	468	69.00	69.00	543	92.00	96.00	618	114.00	119.00
394	49.00	49.00	469	70.00	70.00	544	92.00	96.00	619	115.00	119.00
395	49.00	49.00	470	70.00	70.00	545	93.00	97.00	620	115.00	120.00
396	49.00	49.00	471	70.00	70.00	546	93.00	97.00	621	115.00	120.00
397	50.00	50.00	472	71.00	71.00	547	93.00	97.00	622	116.00	120.00
398	50.00	50.00	473	71.00	71.00	548	93.00	98.00	623	116.00	121.00
399	50.00	50.00	474	71.00	71.00	549	94.00	98.00	624	116.00	121.00
400	50.00	50.00	475	72.00	72.00	550	94.00	98.00	625	117.00	121.00
401	50.00	50.00	476	72.00	72.00	551	94.00	99.00	626	117.00	122.00
402	50.00	50.00	477	72.00	72.00	552	95.00	99.00	627	117.00	122.00
403	51.00	51.00	478	72.00	72.00	553	95.00	99.00	628	117.00	122.00
404	51.00	51.00	479	73.00	73.00	554	95.00	99.00	629	118.00	123.00
405	51.00	51.00	480	73.00	73.00	555	96.00	100.00	630	118.00	123.00
406	51.00	51.00	481	73.00	73.00	556	96.00	100.00	631	118.00	123.00
407	51.00	51.00	482	74.00	74.00	557	96.00	100.00	632	119.00	123.00
408	52.00	52.00	483	74.00	74.00	558	96.00	101.00	633	119.00	124.00
409	52.00	52.00	484	74.00	75.00	559	97.00	101.00	634	119.00	124.00
410	52.00	52.00	485	75.00	75.00	560	97.00	101.00	635	120.00	124.00
411	52.00	52.00	486	75.00	75.00	561	97.00	102.00	636	120.00	125.00
412	53.00	53.00	487	75.00	76.00	562	98.00	102.00	637	120.00	125.00
413	53.00	53.00	488	75.00	76.00	563	98.00	102.00	638	120.00	125.00
414	53.00	53.00	489	76.00	77.00	564	98.00	103.00	639	121.00	126.00
415	54.00	54.00	490	76.00	77.00	565	99.00	103.00	640	121.00	126.00
416	54.00	54.00	491	76.00	77.00	566	99.00	103.00	641	121.00	126.00
417	54.00	54.00	492	77.00	78.00	567	99.00	103.00	642	122.00	127.00
418	54.00	54.00	493	77.00	78.00	568	99.00	104.00	643	122.00	127.00
419	55.00	55.00	494	77.00	79.00	569	100.00	104.00	644	122.00	127.00
420	55.00	55.00	495	78.00	79.00	570	100.00	104.00	645	123.00	127.00
421	55.00	55.00	496	78.00	79.00	571	100.00	105.00	646	123.00	128.00
422	56.00	56.00	497	78.00	80.00	572	101.00	105.00	647	123.00	128.00
423	56.00	56.00	498	78.00	80.00	573	101.00	105.00	648	123.00	128.00
424	56.00	56.00	499	79.00	81.00	574	101.00	106.00	649	124.00	129.00
425	57.00	57.00	500	79.00	81.00	575	102.00	106.00	650	124.00	129.00
426	57.00	57.00	501	79.00	81.00	576	102.00	106.00	651	124.00	129.00
427	57.00	57.00	502	80.00	82.00	577	102.00	107.00	652	125.00	130.00
428	57.00	57.00	503	80.00	82.00	578	102.00	107.00	653	125.00	130.00
429	58.00	58.00	504	80.00	83.00	579	103.00	107.00	654	125.00	130.00
430	58.00	58.00	505	81.00	83.00	580	103.00	107.00	655	126.00	131.00
431	58.00	58.00	506	81.00	83.00	581	103.00	108.00	656	126.00	131.00
432	59.00	59.00	507	81.00	84.00	582	104.00	108.00	657	126.00	131.00
433	59.00	59.00	508	81.00	84.00	583	104.00	108.00	658	126.00	131.00
434	59.00	59.00	509	82.00	85.00	584	104.00	109.00	659	127.00	132.00
435	60.00	60.00	510	82.00	85.00	585	105.00	109.00	660	127.00	132.00
436	60.00	60.00	511	82.00	85.00	586	105.00	109.00	661	127.00	132.00
437	60.00	60.00	512	83.00	86.00	587	105.00	110.00	662	128.00	133.00
438	60.00	60.00	513	83.00	86.00	588	105.00	110.00	663	128.00	133.00
439	61.00	61.00	514	83.00	87.00	589	106.00	110.00	664	128.00	133.00
440	61.00	61.00	515	84.00	87.00	590	106.00	111.00	665	129.00	134.00
441	61.00	61.00	516	84.00	87.00	591	106.00	111.00	666	129.00	134.00
442	62.00	62.00	517	84.00	88.00	592	107.00	111.00	667	129.00	134.00
443	62.00	62.00	518	84.00	88.00	593	107.00	111.00	668	129.00	135.00
444	62.00	62.00	519	85.00	89.00	594	107.00	112.00	669	130.00	135.00
445	63.00	63.00	520	85.00	89.00	595	108.00	112.00	670	130.00	135.00

TAX TABLES

Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld	
	No Levy	With half Levy		No Levy	With half Levy		No Levy	With half Levy		No Levy	With half Levy
	1 \$	2 \$		3 \$	1 \$		2 \$	3 \$		1 \$	2 \$
671	130.00	135.00	746	153.00	158.00	821	175.00	182.00	896	198.00	205.00
672	131.00	136.00	747	153.00	159.00	822	176.00	182.00	897	198.00	205.00
673	131.00	136.00	748	153.00	159.00	823	176.00	182.00	898	198.00	205.00
674	131.00	136.00	749	154.00	159.00	824	176.00	182.00	899	199.00	206.00
675	132.00	137.00	750	154.00	160.00	825	177.00	183.00	900	199.00	206.00
676	132.00	137.00	751	154.00	160.00	826	177.00	183.00	901	199.00	206.00
677	132.00	137.00	752	155.00	160.00	827	177.00	183.00	902	200.00	206.00
678	132.00	138.00	753	155.00	161.00	828	177.00	184.00	903	200.00	207.00
679	133.00	138.00	754	155.00	161.00	829	178.00	184.00	904	200.00	207.00
680	133.00	138.00	755	156.00	161.00	830	178.00	184.00	905	201.00	207.00
681	133.00	139.00	756	156.00	162.00	831	178.00	185.00	906	201.00	208.00
682	134.00	139.00	757	156.00	162.00	832	179.00	185.00	907	201.00	208.00
683	134.00	139.00	758	156.00	162.00	833	179.00	185.00	908	201.00	208.00
684	134.00	139.00	759	157.00	162.00	834	179.00	186.00	909	202.00	209.00
685	135.00	140.00	760	157.00	163.00	835	180.00	186.00	910	202.00	209.00
686	135.00	140.00	761	157.00	163.00	836	180.00	186.00	911	202.00	209.00
687	135.00	140.00	762	158.00	163.00	837	180.00	186.00	912	203.00	210.00
688	135.00	141.00	763	158.00	164.00	838	180.00	187.00	913	203.00	210.00
689	136.00	141.00	764	158.00	164.00	839	181.00	187.00	914	203.00	210.00
690	136.00	141.00	765	159.00	164.00	840	181.00	187.00	915	204.00	210.00
691	136.00	142.00	766	159.00	165.00	841	181.00	188.00	916	204.00	211.00
692	137.00	142.00	767	159.00	165.00	842	182.00	188.00	917	204.00	211.00
693	137.00	142.00	768	159.00	165.00	843	182.00	188.00	918	204.00	211.00
694	137.00	143.00	769	160.00	166.00	844	182.00	189.00	919	205.00	212.00
695	138.00	143.00	770	160.00	166.00	845	183.00	189.00	920	205.00	212.00
696	138.00	143.00	771	160.00	166.00	846	183.00	189.00	921	205.00	212.00
697	138.00	143.00	772	161.00	166.00	847	183.00	190.00	922	206.00	213.00
698	138.00	144.00	773	161.00	167.00	848	183.00	190.00	923	206.00	213.00
699	139.00	144.00	774	161.00	167.00	849	184.00	190.00	924	206.00	213.00
700	139.00	144.00	775	162.00	167.00	850	184.00	190.00	925	207.00	214.00
701	139.00	145.00	776	162.00	168.00	851	184.00	191.00	926	207.00	214.00
702	140.00	145.00	777	162.00	168.00	852	185.00	191.00	927	207.00	214.00
703	140.00	145.00	778	162.00	168.00	853	185.00	191.00	928	207.00	214.00
704	140.00	146.00	779	163.00	169.00	854	185.00	192.00	929	208.00	215.00
705	141.00	146.00	780	163.00	169.00	855	186.00	192.00	930	208.00	215.00
706	141.00	146.00	781	163.00	169.00	856	186.00	192.00	931	208.00	215.00
707	141.00	147.00	782	164.00	170.00	857	186.00	193.00	932	209.00	216.00
708	141.00	147.00	783	164.00	170.00	858	186.00	193.00	933	209.00	216.00
709	142.00	147.00	784	164.00	170.00	859	187.00	193.00	934	209.00	216.00
710	142.00	147.00	785	165.00	170.00	860	187.00	194.00	935	210.00	217.00
711	142.00	148.00	786	165.00	171.00	861	187.00	194.00	936	210.00	217.00
712	143.00	148.00	787	165.00	171.00	862	188.00	194.00	937	210.00	217.00
713	143.00	148.00	788	165.00	171.00	863	188.00	194.00	938	210.00	218.00
714	143.00	149.00	789	166.00	172.00	864	188.00	195.00	939	211.00	218.00
715	144.00	149.00	790	166.00	172.00	865	189.00	195.00	940	211.00	218.00
716	144.00	149.00	791	166.00	172.00	866	189.00	195.00	941	211.00	218.00
717	144.00	150.00	792	167.00	173.00	867	189.00	196.00	942	212.00	219.00
718	144.00	150.00	793	167.00	173.00	868	189.00	196.00	943	212.00	219.00
719	145.00	150.00	794	167.00	173.00	869	190.00	196.00	944	212.00	219.00
720	145.00	150.00	795	168.00	174.00	870	190.00	197.00	945	213.00	220.00
721	145.00	151.00	796	168.00	174.00	871	190.00	197.00	946	213.00	220.00
722	146.00	151.00	797	168.00	174.00	872	191.00	197.00	947	213.00	220.00
723	146.00	151.00	798	168.00	174.00	873	191.00	198.00	948	213.00	221.00
724	146.00	152.00	799	169.00	175.00	874	191.00	198.00	949	214.00	221.00
725	147.00	152.00	800	169.00	175.00	875	192.00	198.00	950	214.00	221.00
726	147.00	152.00	801	169.00	175.00	876	192.00	198.00	951	214.00	222.00
727	147.00	153.00	802	170.00	176.00	877	192.00	199.00	952	215.00	222.00
728	147.00	153.00	803	170.00	176.00	878	192.00	199.00	953	215.00	222.00
729	148.00	153.00	804	170.00	176.00	879	193.00	199.00	954	215.00	222.00
730	148.00	154.00	805	171.00	177.00	880	193.00	200.00	955	216.00	223.00
731	148.00	154.00	806	171.00	177.00	881	193.00	200.00	956	216.00	223.00
732	149.00	154.00	807	171.00	177.00	882	194.00	200.00	957	216.00	223.00
733	149.00	154.00	808	171.00	178.00	883	194.00	201.00	958	216.00	224.00
734	149.00	155.00	809	172.00	178.00	884	194.00	201.00	959	217.00	224.00
735	150.00	155.00	810	172.00	178.00	885	195.00	201.00	960	217.00	224.00
736	150.00	155.00	811	172.00	178.00	886	195.00	202.00	961	217.00	225.00
737	150.00	156.00	812	173.00	179.00	887	195.00	202.00	962	218.00	225.00
738	150.00	156.00	813	173.00	179.00	888	195.00	202.00	963	218.00	225.00
739	151.00	156.00	814	173.00	179.00	889	196.00	202.00	964	218.00	226.00
740	151.00	157.00	815	174.00	180.00	890	196.00	203.00	965	219.00	226.00
741	151.00	157.00	816	174.00	180.00	891	196.00	203.00	966	219.00	226.00
742	152.00	157.00	817	174.00	180.00	892	197.00	203.00	967	219.00	226.00
743	152.00	158.00	818	174.00	181.00	893	197.00	204.00	968	219.00	227.00
744	152.00	158.00	819	175.00	181.00	894	197.00	204.00	969	220.00	227.00
745	153.00	158.00	820	175.00	181.00	895	198.00	204.00	970	220.00	227.00

TAX TABLES

Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld	
	No Levy	With half Levy		No Levy	With half Levy		No Levy	With half Levy		No Levy	With half Levy
	1 \$	2 \$		3 \$	1 \$		2 \$	3 \$		1 \$	2 \$
971	220.00	228.00	1036	245.00	253.00	1101	272.00	281.00	1166	300.00	308.00
972	221.00	228.00	1037	245.00	253.00	1102	273.00	281.00	1167	300.00	309.00
973	221.00	228.00	1038	246.00	254.00	1103	273.00	281.00	1168	301.00	309.00
974	221.00	229.00	1039	246.00	254.00	1104	274.00	282.00	1169	301.00	310.00
975	222.00	229.00	1040	247.00	255.00	1105	274.00	282.00	1170	301.00	310.00
976	222.00	229.00	1041	247.00	255.00	1106	274.00	283.00	1171	302.00	311.00
977	222.00	230.00	1042	248.00	255.00	1107	275.00	283.00	1172	302.00	311.00
978	222.00	230.00	1043	248.00	256.00	1108	275.00	284.00	1173	303.00	311.00
979	223.00	230.00	1044	248.00	256.00	1109	276.00	284.00	1174	303.00	312.00
980	223.00	230.00	1045	249.00	257.00	1110	276.00	284.00	1175	303.00	312.00
981	223.00	231.00	1046	249.00	257.00	1111	277.00	285.00	1176	304.00	313.00
982	224.00	231.00	1047	250.00	258.00	1112	277.00	285.00	1177	304.00	313.00
983	224.00	231.00	1048	250.00	258.00	1113	277.00	286.00	1178	305.00	314.00
984	224.00	232.00	1049	251.00	258.00	1114	278.00	286.00	1179	305.00	314.00
985	225.00	232.00	1050	251.00	259.00	1115	278.00	287.00	1180	306.00	314.00
986	225.00	232.00	1051	251.00	259.00	1116	279.00	287.00	1181	306.00	315.00
987	225.00	233.00	1052	252.00	260.00	1117	279.00	287.00	1182	306.00	315.00
988	225.00	233.00	1053	252.00	260.00	1118	280.00	288.00	1183	307.00	316.00
989	226.00	233.00	1054	253.00	261.00	1119	280.00	288.00	1184	307.00	316.00
990	226.00	234.00	1055	253.00	261.00	1120	280.00	289.00	1185	308.00	317.00
991	226.00	234.00	1056	253.00	261.00	1121	281.00	289.00	1186	308.00	317.00
992	227.00	234.00	1057	254.00	262.00	1122	281.00	290.00	1187	308.00	317.00
993	227.00	234.00	1058	254.00	262.00	1123	282.00	290.00	1188	309.00	318.00
994	227.00	235.00	1059	255.00	263.00	1124	282.00	290.00	1189	309.00	318.00
995	228.00	235.00	1060	255.00	263.00	1125	282.00	291.00	1190	310.00	319.00
996	228.00	236.00	1061	256.00	264.00	1126	283.00	291.00	1191	310.00	319.00
997	229.00	236.00	1062	256.00	264.00	1127	283.00	292.00	1192	311.00	320.00
998	229.00	237.00	1063	256.00	264.00	1128	284.00	292.00	1193	311.00	320.00
999	230.00	237.00	1064	257.00	265.00	1129	284.00	293.00	1194	311.00	320.00
1000	230.00	237.00	1065	257.00	265.00	1130	285.00	293.00	1195	312.00	321.00
1001	230.00	238.00	1066	258.00	266.00	1131	285.00	293.00	1196	312.00	321.00
1002	231.00	238.00	1067	258.00	266.00	1132	285.00	294.00	1197	313.00	322.00
1003	231.00	239.00	1068	259.00	267.00	1133	286.00	294.00	1198	313.00	322.00
1004	232.00	239.00	1069	259.00	267.00	1134	286.00	295.00	1199	314.00	323.00
1005	232.00	240.00	1070	259.00	267.00	1135	287.00	295.00	1200	314.00	323.00
1006	232.00	240.00	1071	260.00	268.00	1136	287.00	296.00	1201	315.00	324.00
1007	233.00	240.00	1072	260.00	268.00	1137	287.00	296.00	1202	315.00	324.00
1008	233.00	241.00	1073	261.00	269.00	1138	288.00	296.00	1203	316.00	325.00
1009	234.00	241.00	1074	261.00	269.00	1139	288.00	297.00	1204	316.00	325.00
1010	234.00	242.00	1075	261.00	270.00	1140	289.00	297.00	1205	317.00	326.00
1011	235.00	242.00	1076	262.00	270.00	1141	289.00	298.00	1206	317.00	326.00
1012	235.00	243.00	1077	262.00	270.00	1142	290.00	298.00	1207	318.00	327.00
1013	235.00	243.00	1078	263.00	271.00	1143	290.00	299.00	1208	318.00	327.00
1014	236.00	243.00	1079	263.00	271.00	1144	290.00	299.00	1209	318.00	328.00
1015	236.00	244.00	1080	264.00	272.00	1145	291.00	299.00	1210	319.00	328.00
1016	237.00	244.00	1081	264.00	272.00	1146	291.00	300.00	1211	319.00	328.00
1017	237.00	245.00	1082	264.00	273.00	1147	292.00	300.00	1212	320.00	329.00
1018	238.00	245.00	1083	265.00	273.00	1148	292.00	301.00	1213	320.00	329.00
1019	238.00	246.00	1084	265.00	273.00	1149	293.00	301.00	1214	321.00	330.00
1020	238.00	246.00	1085	266.00	274.00	1150	293.00	302.00	1215	321.00	330.00
1021	239.00	246.00	1086	266.00	274.00	1151	293.00	302.00	1216	322.00	331.00
1022	239.00	247.00	1087	266.00	275.00	1152	294.00	302.00	1217	322.00	331.00
1023	240.00	247.00	1088	267.00	275.00	1153	294.00	303.00	1218	323.00	332.00
1024	240.00	248.00	1089	267.00	276.00	1154	295.00	303.00	1219	323.00	332.00
1025	240.00	248.00	1090	268.00	276.00	1155	295.00	304.00	1220	324.00	333.00
1026	241.00	249.00	1091	268.00	276.00	1156	295.00	304.00	1221	324.00	333.00
1027	241.00	249.00	1092	269.00	277.00	1157	296.00	305.00	1222	325.00	334.00
1028	242.00	249.00	1093	269.00	277.00	1158	296.00	305.00	1223	325.00	334.00
1029	242.00	250.00	1094	269.00	278.00	1159	297.00	305.00	1224	325.00	335.00
1030	243.00	250.00	1095	270.00	278.00	1160	297.00	306.00	1225	326.00	335.00
1031	243.00	251.00	1096	270.00	278.00	1161	298.00	306.00	1226	326.00	336.00
1032	243.00	251.00	1097	271.00	279.00	1162	298.00	307.00	1227	327.00	336.00
1033	244.00	252.00	1098	271.00	279.00	1163	298.00	307.00	1228	327.00	337.00
1034	244.00	252.00	1099	272.00	280.00	1164	299.00	308.00	1229	328.00	337.00
1035	245.00	252.00	1100	272.00	280.00	1165	299.00	308.00	1230	328.00	338.00

Note: Where the payee's earnings are \$1,230 or more the weekly withholding amount (before reduction for dependant & zone rebates) is calculated as follows:
 Weekly earnings - No levy \$328 plus 47 cents for each \$1 of earnings in excess of \$1,230.
 Weekly earnings - With Half levy \$338 plus 47.75 cents for each \$1 of earnings in excess of \$1,230.
 Amounts so calculated should be rounded down to the nearest dollar.

Weekly Rates

Medicare Levy Adjustment — Half-Levy

Who should use this table?

Use this table if a payee:

- has provided you with a *Medicare levy variation declaration* claiming dependants; and
- has answered ‘Yes’ to question 7 — ‘If you have dependants who are not prescribed persons, do you wish to claim a reduction in the Medicare levy?’; and
- has answered ‘Yes’ to question 10 — ‘Is the combined weekly income of you and your spouse or you as a sole parent, less than the applicable amount in the Ready reckoner?’; and
- the payee’s weekly earnings are \$482 or more.

If a payee’s weekly earnings are less than the amounts shown in Column A of Table 1, a Medicare levy adjustment may be available. If a payee claims more than 10 children, the column A amount is \$1007 plus \$49 for each child claimed in excess of 10.

Column B shows the values used in calculating adjustments for payees with more than 5 dependent children. If a payee claims more than 10 dependent children, the column B amount is \$931.48 plus \$44.88 for each child in excess of 10. The examples below show how to use columns A and B.

How to work out withholding amounts

1. Use column 3 of the *Pay As You Go (PAYG) Withholding Tax Tables Weekly Rates With No and Half Medicare Levy* to calculate the amount to be withheld from the payee’s weekly earnings, allowing for any rebates claimed.
2. Reduce the amount in Step 1 by the amount of the Medicare levy adjustment. Where the adjustment equals or exceeds the amount obtained in Step 1, the amount to be withheld is nil.

Using formulas

The Medicare levy adjustments shown in this table can be expressed in mathematical form. The relevant formulas are available from the Tax Office and may be of assistance to payers who make use of computers in the preparation of payrolls.

TABLE 1

Number of children	Column A	Column B
1	\$570	—
2	\$618	—
3	\$667	—
4	\$715	—
5	\$764	—
6	\$812	\$751.94
7	\$861	\$796.83
8	\$909	\$841.71
9	\$958	\$886.60
10	\$1007	\$931.48

How to calculate the Medicare levy adjustment

Payee claiming 1 to 5 dependent children

Round the weekly earnings down to the nearest dollar. Find the payee’s weekly earnings in the ‘Weekly earnings’ column of the table, and read off the corresponding amount of Medicare levy adjustment from the appropriate ‘Number of children’ column.

Example

The payee has weekly earnings of \$501.26 and is claiming 4 dependent children on the *Medicare levy variation declaration* form. Find \$501 in the ‘Weekly earnings’ column and read off the corresponding Medicare levy adjustment of \$2.00 from the ‘Number of children — 3 to 5’ column.

Payee with more than 5 dependent children

1. Weekly earnings less than \$707

Round the weekly earnings down to the nearest dollar. Find the payee’s earnings in the ‘Weekly earnings’ column and read off the corresponding amount of Medicare levy adjustment from the ‘Number of children — 5’ column.

Example

The payee has weekly earnings of \$610.65 and is claiming 6 dependent children. Find \$610 in the ‘Weekly earnings’ column and read off the corresponding Medicare levy adjustment of \$5.00 from the ‘Number of children — 5’ column.

2. Weekly earnings of \$707 or more but less than the column B amount that corresponds to the number of dependant children claimed.

Round the weekly earnings down to the nearest dollar and add 99 cents. Take 0.75 per cent of the payee’s weekly earnings and round to the nearest dollar.

Example

The payee has weekly earnings of \$729.29 and is claiming 7 dependent children. Take 0.75 per cent of \$729.99 — that is, weekly earnings of \$729 (ignoring cents) plus 99 cents. The amount of the Medicare levy adjustment is \$5.00, rounded to the nearest dollar.

3. Weekly earnings of \$707 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed.

Take 0.75 per cent of the relevant column B amount and round the result to the nearest cent. Reduce this amount by 9.25 per cent of the difference between the weekly earnings — in whole dollars plus 99 cents — and the column B amount. Round the result to the nearest dollar.

Example

The payee has weekly earnings of \$852.76 and is claiming 8 dependent children. Take 0.75 per cent of the column B amount for 8 children of \$841.71. Reduce this amount of \$6.31 by 9.25 per cent of (\$852.76 less \$841.71). The resulting Medicare levy adjustment is \$5.00 — that is, \$6.31 less \$1.02, rounded to the nearest dollar.

WEEKLY HALF LEVY MEDICARE ADJUSTMENT TABLE

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld					Weekly earnings	Amount to be withheld	
	Number of children				Number of children						Number of children	
\$	1	2	3 to 5	\$	2	3	4	5	\$	4	5	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
489	1.00	1.00	1.00	589	3.00	4.00	4.00	4.00	689	2.00	5.00	
490	1.00	1.00	1.00	590	3.00	4.00	4.00	4.00	690	2.00	5.00	
491	1.00	1.00	1.00	591	2.00	4.00	4.00	4.00	691	2.00	5.00	
492	1.00	1.00	1.00	592	2.00	4.00	4.00	4.00	692	2.00	5.00	
493	1.00	1.00	1.00	593	2.00	4.00	4.00	4.00	693	2.00	5.00	
494	1.00	1.00	1.00	594	2.00	4.00	4.00	4.00	694	2.00	5.00	
495	1.00	1.00	1.00	595	2.00	4.00	4.00	4.00	695	2.00	5.00	
496	1.00	1.00	1.00	596	2.00	4.00	4.00	4.00	696	2.00	5.00	
497	2.00	2.00	2.00	597	2.00	4.00	4.00	4.00	697	2.00	5.00	
498	2.00	2.00	2.00	598	2.00	4.00	4.00	4.00	698	2.00	5.00	
499	2.00	2.00	2.00	599	2.00	4.00	4.00	4.00	699	1.00	5.00	
500	2.00	2.00	2.00	600	2.00	5.00	5.00	5.00	700	1.00	5.00	
501	2.00	2.00	2.00	601	2.00	5.00	5.00	5.00	701	1.00	5.00	
502	2.00	2.00	2.00	602	1.00	5.00	5.00	5.00	702	1.00	5.00	
503	2.00	2.00	2.00	603	1.00	5.00	5.00	5.00	703	1.00	5.00	
504	2.00	2.00	2.00	604	1.00	5.00	5.00	5.00	704	1.00	5.00	
505	2.00	2.00	2.00	605	1.00	5.00	5.00	5.00	705	1.00	5.00	
506	2.00	2.00	2.00	606	1.00	5.00	5.00	5.00	706	1.00	5.00	
507	3.00	3.00	3.00	607	1.00	5.00	5.00	5.00	707	1.00	5.00	
508	3.00	3.00	3.00	608	1.00	5.00	5.00	5.00	708	1.00	5.00	
509	3.00	3.00	3.00	609	1.00	5.00	5.00	5.00	709	1.00	5.00	
510	3.00	3.00	3.00	610	1.00	5.00	5.00	5.00	710	—	5.00	
511	3.00	3.00	3.00	611	1.00	5.00	5.00	5.00	711	—	5.00	
512	3.00	3.00	3.00	612	1.00	5.00	5.00	5.00	712	—	5.00	
513	3.00	3.00	3.00	613	—	5.00	5.00	5.00	713	—	5.00	
514	3.00	3.00	3.00	614	—	5.00	5.00	5.00	714	—	5.00	
515	3.00	3.00	3.00	615	—	5.00	5.00	5.00	715	—	4.00	
516	3.00	3.00	3.00	616	—	5.00	5.00	5.00	716	—	4.00	
517	4.00	4.00	4.00	617	—	5.00	5.00	5.00	717	—	4.00	
518	4.00	4.00	4.00	618	—	4.00	5.00	5.00	718	—	4.00	
519	4.00	4.00	4.00	619	—	4.00	5.00	5.00	719	—	4.00	
520	4.00	4.00	4.00	620	—	4.00	5.00	5.00	720	—	4.00	
521	4.00	4.00	4.00	621	—	4.00	5.00	5.00	721	—	4.00	
522	4.00	4.00	4.00	622	—	4.00	5.00	5.00	722	—	4.00	
523	4.00	4.00	4.00	623	—	4.00	5.00	5.00	723	—	4.00	
524	4.00	4.00	4.00	624	—	4.00	5.00	5.00	724	—	4.00	
525	4.00	4.00	4.00	625	—	4.00	5.00	5.00	725	—	4.00	
526	4.00	4.00	4.00	626	—	4.00	5.00	5.00	726	—	3.00	
527	4.00	4.00	4.00	627	—	4.00	5.00	5.00	727	—	3.00	
528	4.00	4.00	4.00	628	—	4.00	5.00	5.00	728	—	3.00	
529	4.00	4.00	4.00	629	—	3.00	5.00	5.00	729	—	3.00	
530	4.00	4.00	4.00	630	—	3.00	5.00	5.00	730	—	3.00	
531	4.00	4.00	4.00	631	—	3.00	5.00	5.00	731	—	3.00	
532	3.00	4.00	4.00	632	—	3.00	5.00	5.00	732	—	3.00	
533	3.00	4.00	4.00	633	—	3.00	5.00	5.00	733	—	3.00	
534	3.00	4.00	4.00	634	—	3.00	5.00	5.00	734	—	3.00	
535	3.00	4.00	4.00	635	—	3.00	5.00	5.00	735	—	3.00	
536	3.00	4.00	4.00	636	—	3.00	5.00	5.00	736	—	3.00	
537	3.00	4.00	4.00	637	—	3.00	5.00	5.00	737	—	2.00	
538	3.00	4.00	4.00	638	—	3.00	5.00	5.00	738	—	2.00	
539	3.00	4.00	4.00	639	—	3.00	5.00	5.00	739	—	2.00	
540	3.00	4.00	4.00	640	—	2.00	5.00	5.00	740	—	2.00	
541	3.00	4.00	4.00	641	—	2.00	5.00	5.00	741	—	2.00	
542	3.00	4.00	4.00	642	—	2.00	5.00	5.00	742	—	2.00	
543	2.00	4.00	4.00	643	—	2.00	5.00	5.00	743	—	2.00	
544	2.00	4.00	4.00	644	—	2.00	5.00	5.00	744	—	2.00	
545	2.00	4.00	4.00	645	—	2.00	5.00	5.00	745	—	2.00	
546	2.00	4.00	4.00	646	—	2.00	5.00	5.00	746	—	2.00	
547	2.00	4.00	4.00	647	—	2.00	5.00	5.00	747	—	2.00	
548	2.00	4.00	4.00	648	—	2.00	5.00	5.00	748	—	1.00	
549	2.00	4.00	4.00	649	—	2.00	5.00	5.00	749	—	1.00	
550	2.00	4.00	4.00	650	—	2.00	5.00	5.00	750	—	1.00	
551	2.00	4.00	4.00	651	—	1.00	5.00	5.00	751	—	1.00	
552	2.00	4.00	4.00	652	—	1.00	5.00	5.00	752	—	1.00	
553	2.00	4.00	4.00	653	—	1.00	5.00	5.00	753	—	1.00	
554	1.00	4.00	4.00	654	—	1.00	5.00	5.00	754	—	1.00	
555	1.00	4.00	4.00	655	—	1.00	5.00	5.00	755	—	1.00	
556	1.00	4.00	4.00	656	—	1.00	5.00	5.00	756	—	1.00	
557	1.00	4.00	4.00	657	—	1.00	5.00	5.00	757	—	1.00	
558	1.00	4.00	4.00	658	—	1.00	5.00	5.00	758	—	—	
559	1.00	4.00	4.00	659	—	1.00	5.00	5.00	759	—	—	
560	1.00	4.00	4.00	660	—	1.00	5.00	5.00	760	—	—	
561	1.00	4.00	4.00	661	—	—	5.00	5.00	761	—	—	
562	1.00	4.00	4.00	662	—	—	5.00	5.00	762	—	—	
563	1.00	4.00	4.00	663	—	—	5.00	5.00	763	—	—	
564	—	4.00	4.00	664	—	—	5.00	5.00	764	—	—	
565	—	4.00	4.00	665	—	—	5.00	5.00	765	—	—	
566	—	4.00	4.00	666	—	—	5.00	5.00	766	—	—	
567	—	4.00	4.00	667	—	—	4.00	5.00	767	—	—	
568	—	4.00	4.00	668	—	—	4.00	5.00	768	—	—	
569	—	4.00	4.00	669	—	—	4.00	5.00	769	—	—	
570	—	4.00	4.00	670	—	—	4.00	5.00	770	—	—	
571	—	4.00	4.00	671	—	—	4.00	5.00	771	—	—	
572	—	4.00	4.00	672	—	—	4.00	5.00	772	—	—	
573	—	4.00	4.00	673	—	—	4.00	5.00	773	—	—	
574	—	4.00	4.00	674	—	—	4.00	5.00	774	—	—	
575	—	4.00	4.00	675	—	—	4.00	5.00	775	—	—	
576	—	4.00	4.00	676	—	—	4.00	5.00	776	—	—	
577	—	4.00	4.00	677	—	—	4.00	5.00	777	—	—	
578	—	4.00	4.00	678	—	—	3.00	5.00	778	—	—	
579	—	4.00	4.00	679	—	—	3.00	5.00	779	—	—	
580	—	3.00	4.00	680	—	—	3.00	5.00	780	—	—	