

BUSINESS

PAYERS

TAX TABLE

NAT 1004-05.2006

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



Australian Government

Australian Taxation Office

SCHEDULE 1

PAY AS YOU GO (PAYG) WITHHOLDING

Statement of formulas for calculating amounts to be withheld



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2006.**



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*. The formulas stated in this schedule apply to withholding payments covered by Subdivisions 12–B (except sections 12–50 and 12–55) and 12–D of Schedule 1.



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Coefficients for calculation of amounts to be withheld (withholding amounts) from weekly payments

Where tax-free threshold NOT claimed in Tax file number declaration Scale 1			Where payee is eligible to receive leave loading and has claimed tax-free threshold Scale 2			Foreign residents Scale 3			Where tax file number not provided by payee Scale 4		
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than			Earnings	Tax rate	
\$	a	b	\$	a	b	\$	a	b			
163	0.1650	0.1650	110	—	—	480	0.2900	0.2900	Resident	0.4650	
1125	0.3150	24.6842	309	0.1519	16.7294	1442	0.3000	5.0977			\$1 & over
2567	0.4150	137.1842	363	0.2531	48.0236	2884	0.4000	149.3285	Foreign resident	0.4500	
2567 & over	0.4650	265.5496	474	0.1670	16.7014	2884 & over	0.4500	293.5592			\$1 & over
			1436	0.3150	86.9445						
			2878	0.4150	230.5599						
			2878 & over	0.4650	374.4830						

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5			Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6			Where payee not eligible to receive leave loading and has claimed tax-free threshold Scale 7		
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b	\$	a	b
110	—	—	110	—	—	111	—	—
474	0.1519	16.7294	474	0.1519	16.7294	313	0.1500	16.7308
1436	0.3000	87.0200	522	0.3000	87.0200	368	0.2500	48.0462
2878	0.4000	230.6354	614	0.3500	113.1334	480	0.1650	16.7318
2878 & over	0.4500	374.5584	1436	0.3075	87.0205	1442	0.3150	88.8472
			2878	0.4075	230.6359	2884	0.4150	233.0780
			2878 & over	0.4575	374.5589	2884 & over	0.4650	377.3088

NOTE

- If you have 27 fortnightly, or 53 weekly pays in a financial year see page 3 for information on withholding additional amounts from payee earnings.
- Scales 1, 2, 3, 5, 6 and 7 may be applied only where payees have provided their tax file number.
- For scale 4, no coefficients are necessary. To calculate withholding, apply the tax rate to earnings, ignoring any cents.
- Family tax benefit and tax offsets may be allowed only where scales 2, 5, 6 or 7 are applied. Tax offsets include dependent spouse; zone; parent, spouse's parent or invalid relative; housekeeper; and child-housekeeper.
- Scales 1, 2, 6 and 7 incorporate the Medicare levy. Scale 4 incorporates the Medicare levy for residents only.
- For scale 2 no Medicare levy is payable by a person whose taxable income for the year is \$16,284 (\$309 per week) or less. Where the taxable income exceeds \$16,284 but is less than \$19,157 (\$363 per week), the levy is shaded in at the rate of 10% of the excess over \$16,284. Where a person's taxable income is \$19,157 (\$363 per week) or more, Medicare is levied at the rate of 1.50% of total taxable income.
- The Medicare levy is also shaded in for scales 6 and 7. The Medicare levy parameters for scales 2, 6 and 7 are as follows:

Medicare levy parameters

	Scale 2		Scale 6		Scale 7	
	OLD	NEW	OLD	NEW	OLD	NEW
Weekly earnings threshold	301	309	509	522	305	313
Weekly earnings shade-in threshold	325	363	551	614	330	368
Medicare levy family threshold	26514	27158	26514	27158	26834	27478
Weekly family threshold divisor	52	52	52	52	52	52
Additional child	2464	2523	2464	2523	2464	2523
Shading out point multiplier	0.2000	0.1000	0.1000	0.0500	0.2000	0.1000
Shading out point divisor	0.1850	0.0850	0.0925	0.0425	0.1850	0.0850
Weekly levy adjustment factor	301.2000	309.2300	509.8800	522.2700	305.8100	313.1500
Medicare levy	0.0150	0.0150	0.0075	0.0075	0.0150	0.0150

ABOUT THIS SCHEDULE

Amounts to be withheld from payments made weekly, fortnightly, monthly and quarterly, as set out in the relevant PAYG withholding tax table, can be calculated using the formulas and coefficients contained in this schedule.

Separate formulas apply to:

- payees who have not claimed the tax-free threshold
- payees who have claimed the tax-free threshold and are eligible to receive a leave loading
- foreign residents

- payees claiming a full exemption from Medicare levy
 - payees claiming a half exemption from Medicare levy, and
 - payees who have claimed the tax-free threshold and are NOT eligible to receive a leave loading.
- For general information on PAYG withholding obligations and factors that may affect the amounts to be withheld refer to pages 10 and 11 of this schedule.

OTHER FORMULAS

Statements of formulas for other classes of payees are also available. These include:

- *PAYG withholding – Statement of formulas for calculating HELP component* (NAT 2335)
- *PAYG withholding – Statement of formulas for calculating SFSS component* (NAT 3305)
- *PAYG withholding – Coefficients for calculating withholding amounts incorporating SFSS component and HELP component* (NAT 3539)
- *PAYG withholding – Special tax table for individuals seasonally employed in the horticultural industry* (NAT 1013)
- *PAYG withholding – Special tax table for individuals employed in the shearing industry* (NAT 1014)
- *PAYG withholding – Special tax table for actors, variety artists and other entertainers* (NAT 1023)
- *PAYG withholding – Special daily rates tax table* (NAT 1024), and
- *PAYG withholding – Special tax table for aged pensioners and low income aged persons (senior Australians)* (NAT 4466).

🔗 See page 11 for other tax tables and publications available and how you can access them.

FORMULAS

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

- **y** is the weekly withholding amount expressed in dollars
- **x** is the number of whole dollars in the weekly earnings plus 99 cents, and
- the values of the coefficients **a** and **b** for each set of formulas for each range of weekly earnings (or, in the case of fortnightly, monthly or quarterly earnings, the weekly equivalent of these amounts) are shown on page 2.

❗ The formulas relate only to the calculation of withholding amounts before any family tax benefit (FTB), tax offsets and Medicare levy adjustments, are allowed. Instructions on the treatment of FTB, tax offsets and Medicare levy adjustments are shown below and on page 4.

🔗 For general information on withholding amounts, allowances, eligible termination payments and unused annual leave and long service leave payments on termination, refer to pages 10 and 11.

🔗 Sample data for verifying that the software program is calculating the correct withholding amounts and Medicare levy adjustments are shown on pages 6 to 9.

❗ Withholding amounts calculated using these formulas, where earnings exceed \$2,500 weekly, \$5,000 fortnightly, \$10,833.33 monthly or \$32,500 quarterly, may vary slightly to those calculated using the method set out in the footnote to the appropriate PAYG withholding tax table.

ROUNDING OF WITHHOLDING AMOUNTS

Withholding amounts calculated as a result of applying the above formulas should be rounded to the nearest dollar. Values terminating in exactly 50 cents are rounded to the next higher dollar. Do this rounding directly, that is, do not make a preliminary rounding to the nearest cent.

Use these rounding rules across all scales except scale 4 (where tax file number not provided by payee). For scale 4, cents are ignored when withholding amounts are calculated.

WHEN THERE ARE 53 PAY PERIODS IN A FINANCIAL YEAR

In some years, weekly payers may pay their payees 53 times instead of the usual 52. As this schedule is based on 52 pays, the extra pay may result in insufficient amounts being withheld. Payers are asked to tell their payees when this occurs. Those payees who are concerned about a shortfall may request their payer to withhold the additional amounts shown in the table below:

Weekly earnings \$	Additional withholding \$
475 to 1,399	1
1,400 to 2,799	4
2,800 & over	6

WHEN THERE ARE 27 PAY PERIODS IN A FINANCIAL YEAR

In some years, fortnightly payers may pay their payees 27 times instead of the usual 26. As this schedule is based on 26 pays, the extra pay may result in insufficient amounts being withheld. Payers are asked to tell their payees when this occurs. Those payees who are concerned about a shortfall may request their payer to withhold the additional amounts shown in the table below:

Fortnightly earnings \$	Additional withholding \$
950 to 2,799	6
2,800 to 5,699	17
5,700 & over	27

CALCULATION OF WEEKLY EARNINGS

The method of determining the weekly earnings (**x**) for the purpose of applying the formulas is as follows:

EXAMPLE

Weekly income	\$367.59
Add allowance subject to withholding	\$9.50
Total earnings (ignore cents)	\$377.00
Add 99 cents	\$0.99
Weekly earnings	\$377.99

FORTNIGHTLY, MONTHLY OR QUARTERLY WITHHOLDING AMOUNTS

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. Where paid:

- fortnightly, divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by two. Ignore any cents in the result and then add 99 cents.
- monthly, obtain the sum of the monthly earnings and the amount of any allowance subject to withholding (if the result is an amount ending in 33 cents, add 1 cent), multiply this amount by 3 and then divide by 13. Ignore any cents in the result and then add 99 cents.
- quarterly, divide the sum of the quarterly earnings and the amount of any allowances subject to withholding by 13. Ignore any cents in the result and then add 99 cents.

Then calculate fortnightly, monthly or quarterly withholding amounts as follows:

- fortnightly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for FTB or tax offsets. Multiply this amount by two. (See below for FTB and tax offsets).
- monthly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for FTB or tax offsets. Multiply this amount by 13, divide the product by three and round the result to the nearest dollar.
- quarterly – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for FTB or tax offsets. Multiply this amount by 13.

FAMILY TAX BENEFIT (FTB) AND TAX OFFSETS

The withholding amount calculated using scales 2, 5, 6 or 7 of the formulas is reduced as follows:

- weekly – 1.9% of the total amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.
- fortnightly – 3.8% of the total amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.
- monthly – 8.3% of the total amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.
- quarterly – 25% of the total amount claimed at the FTB and tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.

MEDICARE LEVY ADJUSTMENT

A Medicare levy adjustment is NOT to be allowed where withholding amounts have been calculated using scales 1, 3, 4 or 5. The amount obtained using scales 2, 6 or 7, after allowing for any FTB or tax offsets, is reduced by any amount of Medicare levy adjustment applicable.

PAYEES ENTITLED TO ADJUSTMENTS

A payee who has lodged both a completed *Withholding declaration* and a *Medicare levy variation declaration*, and who has weekly earnings of:

- \$309 or more where scale 2 is applied
- \$522 or more where scale 6 is applied, or
- \$313 or more where scale 7 is applied,

is entitled to a Medicare levy adjustment if the payee answered:

- 'Yes' to question 10 on the *Medicare levy variation declaration*, and
- 'Yes' to question 9, and/or question 12 on the *Medicare levy variation declaration*.

HOW TO CALCULATE THE MEDICARE LEVY ADJUSTMENT

To calculate the Medicare levy adjustment, your software program will need to be able to distinguish those payees who have answered 'Yes' to question 9 and 'No' to question 12 of the *Medicare levy variation declaration* from those payees who have answered 'Yes' to question 12.

Where payees have answered 'Yes' to question 12, the software must be able to store the number of dependants shown at this question on the declaration.

For payees with weekly earnings of:

- \$363 or more where scale 2 is applied
- \$614 or more where scale 6 is applied, or
- \$368 or more where scale 7 is applied,

you will need to calculate the weekly family threshold and shading out point, before calculating the weekly levy adjustment.

❶ Values used in the calculations below may be regarded as variables.

WEEKLY FAMILY THRESHOLD (WFT)

Scale 2 or scale 6 applied

- Where a payee has answered 'Yes' to question 9 and 'No' to question 12 on the *Medicare levy variation declaration*:
WFT = \$522.27 (27,158 ÷ 52 rounded to the nearest cent).
- Where a payee has answered 'Yes' to question 12 on the *Medicare levy variation declaration*, you need to:
 - (a) multiply the number of children shown at question 12 by 2,523 and add the result to 27,158
 - (b) divide the result of (a) by 52, and
 - (c) round the result of (b) to the nearest cent.

Example: If the payee has shown four dependent children against question 12:

$$\begin{aligned} \text{WFT} &= ((2,523 \times 4) + 27,158) \div 52 \\ &= 716.3462 \text{ or } \$716.35 \text{ (rounded to the nearest cent)} \end{aligned}$$

Scale 7 applied

- Where a payee has answered 'Yes' to question 9 and 'No' to question 12 on the *Medicare levy variation declaration*:
WFT = \$528.42 (i.e. 27,478 ÷ 52 rounded to the nearest cent).
- Where a payee has answered 'Yes' to question 12 on the *Medicare levy variation declaration*, you need to:
 - (a) multiply the number of children shown at question 12 by 2,523 and add the result to 27,478
 - (b) divide the result of (a) by 52 and
 - (c) round the result of (b) to the nearest cent.

Example: If the payee has shown two dependent children at question 12,

$$\begin{aligned} \text{WFT} &= ((2,523 \times 2) + 27,478) \div 52 \\ &= 625.4615 \text{ or } \$625.46 \text{ (rounded to the nearest cent)} \end{aligned}$$

SHADING OUT POINT (SOP)

The shading out point relative to a payee's weekly family threshold is calculated as follows:

Multiply WFT by 0.1 and divide the result by 0.0850. Ignore any cents in the result.

Example: Payee has shown six dependent children at question 12 and scale 2 is applied.

$$\begin{aligned} \text{WFT} &= ((2,523 \times 6) + 27,158) \div 52 \\ &= 813.3846 \text{ or } \$813.38 \text{ (rounded to the nearest cent)} \\ \text{SOP} &= (\text{WFT} \times 0.1) \div 0.0850 \\ &= (\$813.38 \times 0.1) \div 0.0850 \\ &= 956.9176 \text{ or } \$956 \text{ (ignoring cents)} \end{aligned}$$

WEEKLY LEVY ADJUSTMENT (WLA)

Scale 2 applied

Where weekly earnings are \$309 or more but less than SOP, the weekly levy adjustment is derived by applying the weekly earnings (x) expressed in whole dollars plus an amount of 99 cents (see 'Calculation of weekly earnings' on page 3), in the following formulas:

- (1) If x is less than \$363, WLA = (x - 309.23) × 0.1
- (2) If x is \$363 or more but less than WFT, WLA = x × 0.0150
- (3) If x is equal to or greater than WFT and less than SOP, WLA = (WFT × 0.0150) - ((x - WFT) × 0.0850)

Scale 6 applied

Where weekly earnings are \$522 or more but less than SOP, the weekly levy adjustment is derived by applying the weekly earnings (x) expressed in whole dollars plus an amount of 99 cents (see 'Calculation of weekly earnings' on page 3), in the following formulas:

- (1) If x is less than \$614, WLA = (x - 522.27) × 0.05
- (2) If x is \$614 or more but less than WFT, WLA = x × 0.0075
- (3) If x is equal to or greater than WFT and less than SOP, WLA = (WFT × 0.0075) - ((x - WFT) × 0.0425)

Scale 7 applied

Where weekly earnings are \$313 or more but less than SOP, the weekly levy adjustment is derived by applying the weekly earnings (x) expressed in whole dollars plus an amount of 99 cents (see 'Calculation of weekly earnings' on page 3), in the following formulas:

- (1) If x is less than \$368, WLA = (x - 313.15) × 0.1
- (2) If x is \$368 or more but less than WFT, WLA = x × 0.0150
- (3) If x is equal to or greater than WFT and less than SOP, WLA = (WFT × 0.0150) - ((x - WFT) × 0.0850)

In each case WLA should be rounded to the nearest dollar. Values terminating in exactly 50 cents should be rounded to the next higher dollar.

EXAMPLES:

- 1 Payee's weekly earnings are \$339.33 and scale 2 is applied.
 $x = 339.99$
As x is less than \$363, WLA is calculated using formula (1):
$$\text{WLA} = (339.99 - 309.23) \times 0.1$$
$$= 3.076 \text{ or } \$3.00 \text{ (rounded to the nearest dollar).}$$
- 2 Payee's weekly earnings are \$616.47 and the number of children claimed at question 12 is three. Scale 6 is applied.
 $x = 616.99$
$$\text{WFT} = ((2,523 \times 3) + 27,158) \div 52$$
$$= 667.8269 \text{ or } \$667.83 \text{ (rounded to the nearest cent)}$$

As x is greater than \$614 and less than WFT, WLA is calculated using formula (2):
$$\text{WLA} = 616.99 \times 0.0075$$
$$= 4.6274 \text{ or } \$5.00 \text{ (rounded to the nearest dollar).}$$
- 3 Payee's weekly earnings are \$783.29 and the number of children claimed at question 12 is four. Scale 7 is applied.
 $x = 783.99$
$$\text{WFT} = ((2,523 \times 4) + 27,478) \div 52$$
$$= 722.5 \text{ or } \$722.50 \text{ (rounded to the nearest cent).}$$

$$\text{SOP} = (722.50 \times 0.1) \div 0.0850$$
$$= 850.00 \text{ or } \$850 \text{ (ignoring cents).}$$

As x is greater than WFT and less than SOP, WLA is calculated using formula (3):
$$\text{WLA} = (722.50 \times 0.0150) - ((783.99 - 722.50) \times 0.0850)$$
$$= 5.6109 \text{ or } \$6.00 \text{ (rounded to the nearest dollar).}$$

FORTNIGHTLY LEVY ADJUSTMENT

Multiply rounded weekly levy adjustment by two.

Example: Payee's fortnightly earnings are \$1,226.52 and the number of children claimed at question 12 is one. Scale 2 is applied.

$$\text{Equivalent weekly earnings} = \$1,226.52 \div 2$$
$$= \$613.26$$
$$x = 613.99$$
$$\text{WFT} = ((2,523 \times 1) + 27,158) \div 52$$
$$= 570.7885 \text{ or } \$570.79 \text{ (rounded to the nearest cent).}$$
$$\text{SOP} = (570.79 \times 0.1) \div 0.0850$$
$$= 671.5176 \text{ or } \$671 \text{ (ignoring cents).}$$

As x is greater than WFT and less than SOP, formula (3) is used:

$$\text{WLA} = (570.79 \times 0.0150) - ((613.99 - 570.79) \times 0.0850)$$
$$= 4.8899 \text{ or } \$5.00 \text{ (rounded to the nearest dollar).}$$

The fortnightly levy adjustment is therefore \$10.00 (\$5.00 \times 2).

MONTHLY LEVY ADJUSTMENT

Multiply rounded weekly levy adjustment by 13 and divide the result by three. The result should be rounded to the nearest dollar.

Example: Payee's monthly earnings are \$1,667.33 and has a spouse but no children. Scale 2 is applied.

$$\text{Equivalent weekly earnings} = (1,667.33 + 0.01) \times 3 \div 13$$
$$= \$384.77$$
$$x = 384.99$$
$$\text{WFT} = \$522.27$$

As x is greater than \$363 and less than WFT, formula (2) applies:

$$\text{WLA} = 384.99 \times 0.0150 = 5.7749 \text{ or } \$6.00 \text{ (rounded to the nearest dollar).}$$

The monthly adjustment is therefore \$26.00 (\$6.00 \times 13 \div 3, rounded to the nearest dollar).

QUARTERLY LEVY ADJUSTMENT

Multiply rounded weekly levy adjustment by 13.

GENERAL EXAMPLES

- 1 Payee's weekly earnings are \$783.45. Payee has completed a *Tax file number declaration* claiming the tax-free threshold. The payee has also furnished a *Medicare levy variation declaration* with five children shown at question 12. Scale 2 is applied.
 $x = 783.99$
Weekly withholding amount (y)
$$= (a \times x) - b$$
$$= (0.3150 \times 783.99) - 86.9445$$
$$= 160.0124 \text{ or } \$160.00 \text{ (rounded to nearest dollar)}$$

Levy adjustment: weekly earnings are greater than WFT (\$764.87) and less than the SOP (\$899) appropriate to payee with five children. Formula (3) applies.
$$= (764.87 \times 0.0150) - ((783.99 - 764.87) \times 0.0850)$$
$$= 11.4731 - 1.6252$$
$$= 9.8479 \text{ or } \$10.00 \text{ (rounded to nearest dollar)}$$

Net weekly withholding amount
$$\$160.00 - \$10.00 = \$150.00$$
- 2 Payee's fortnightly earnings are \$860.30. Payee resides in Zone B, has provided a *Tax file number declaration* that claims the tax-free threshold and a *Withholding declaration* that claims FTB, zone and dependant tax offsets at the family tax benefit and tax offsets questions that totals \$1,645. The payee has also lodged a *Medicare levy variation declaration* claiming a FULL exemption from the Medicare levy. Scale 5 is applied.
Convert to weekly equivalent
$$= (860.30 \div 2)$$
$$= 430.15 \text{ or } \$430 \text{ (ignore cents)}$$
$$x = 430.99$$

Weekly withholding amount (y)
$$= (a \times x) - b$$
$$= (0.1519 \times 430.99) - 16.7294$$
$$= 48.7380 \text{ or } \$49.00 \text{ (rounded to nearest dollar)}$$

Fortnightly withholding amount
$$\$49.00 \times 2 = \$98.00$$

FTB/tax offsets claimed at the FTB and tax offsets questions on the *Withholding declaration*
$$= 3.8\% \text{ of } \$1,645$$
$$= 62.5100 \text{ or } \$63.00 \text{ (rounded to nearest dollar)}$$

Net fortnightly withholding amount
$$\$98.00 - \$63.00 = \$35.00$$
- 3 Payee's monthly earnings are \$3,033.33. Payee has provided a *Tax file number declaration* claiming the tax-free threshold and claimed a total dependant tax offset of \$1,365 at the tax offsets question on the *Withholding declaration*. The payee has one child but is not eligible for a Medicare levy adjustment. The weekly equivalent of the payee's earnings exceeds the Medicare levy shading out point of \$678 appropriate to a payee with one child. The payee is not eligible to receive a leave loading, therefore scale 7 is applied.
Convert to weekly equivalent
$$= (\$3,033.33 + 0.01) \times 3 \div 13$$
$$= 700.0015 \text{ or } \$700 \text{ (ignore cents)}$$
$$x = 700.99$$

Weekly withholding amount (y)
$$= (a \times x) - b$$
$$= (0.3150 \times 700.99) - 88.8472$$
$$= 131.9647 \text{ or } \$132.00 \text{ (rounded to nearest dollar)}$$

Monthly withholding amount
$$\$132.00 \times 13 \div 3 = 572.00 \text{ or } \$572.00 \text{ (rounded to nearest dollar)}$$

Dependant tax offset claimed
$$= 8.3\% \text{ of } \$1,365$$
$$= 113.295 \text{ or } \$113.00 \text{ (rounded to nearest dollar)}$$

Net monthly withholding amount
$$\$572.00 - \$113.00 = \$459.00$$

ACCOUNTING SOFTWARE

Software written in accordance with this schedule should be tested for accuracy against the sample data provided on the following pages. You should only use such software if it produces the exact amounts shown in the tables. When the prescribed rates of withholding are varied, the above formulas will change.

SAMPLE DATA – SCALE 2
Weekly Medicare levy adjustment

Weekly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
309	—	—	—	—	—	—
310	—	—	—	—	—	—
314	1.00	1.00	1.00	1.00	1.00	1.00
315	1.00	1.00	1.00	1.00	1.00	1.00
362	5.00	5.00	5.00	5.00	5.00	5.00
363	5.00	5.00	5.00	5.00	5.00	5.00
423	6.00	6.00	6.00	6.00	6.00	6.00
424	6.00	6.00	6.00	6.00	6.00	6.00
522	8.00	8.00	8.00	8.00	8.00	8.00
523	8.00	8.00	8.00	8.00	8.00	8.00
570	4.00	9.00	9.00	9.00	9.00	9.00
571	4.00	8.00	9.00	9.00	9.00	9.00
607	1.00	5.00	9.00	9.00	9.00	9.00
608	—	5.00	9.00	9.00	9.00	9.00
613	—	5.00	9.00	9.00	9.00	9.00
614	—	5.00	9.00	9.00	9.00	9.00
619	—	4.00	9.00	9.00	9.00	9.00
620	—	4.00	9.00	9.00	9.00	9.00
641	—	3.00	7.00	10.00	10.00	10.00
642	—	2.00	7.00	10.00	10.00	10.00
664	—	1.00	5.00	10.00	10.00	10.00
665	—	—	5.00	10.00	10.00	10.00
667	—	—	5.00	10.00	10.00	10.00
668	—	—	5.00	10.00	10.00	10.00

Weekly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
670	—	—	5.00	10.00	10.00	10.00
671	—	—	5.00	10.00	10.00	10.00
696	—	—	3.00	8.00	10.00	10.00
697	—	—	3.00	7.00	10.00	10.00
715	—	—	1.00	6.00	11.00	11.00
716	—	—	1.00	6.00	11.00	11.00
721	—	—	1.00	5.00	10.00	11.00
722	—	—	—	5.00	10.00	11.00
727	—	—	—	5.00	10.00	11.00
728	—	—	—	5.00	10.00	11.00
764	—	—	—	2.00	7.00	11.00
765	—	—	—	2.00	7.00	11.00
784	—	—	—	—	5.00	10.00
785	—	—	—	—	5.00	10.00
802	—	—	—	—	3.00	8.00
803	—	—	—	—	3.00	8.00
835	—	—	—	—	1.00	5.00
836	—	—	—	—	—	5.00
841	—	—	—	—	—	5.00
842	—	—	—	—	—	5.00
891	—	—	—	—	—	1.00
892	—	—	—	—	—	1.00
893	—	—	—	—	—	—
899	—	—	—	—	—	—

Fortnightly Medicare levy adjustment

Fortnightly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
618	—	—	—	—	—	—
620	—	—	—	—	—	—
628	2.00	2.00	2.00	2.00	2.00	2.00
630	2.00	2.00	2.00	2.00	2.00	2.00
724	10.00	10.00	10.00	10.00	10.00	10.00
726	10.00	10.00	10.00	10.00	10.00	10.00
846	12.00	12.00	12.00	12.00	12.00	12.00
848	12.00	12.00	12.00	12.00	12.00	12.00
1044	16.00	16.00	16.00	16.00	16.00	16.00
1046	16.00	16.00	16.00	16.00	16.00	16.00
1140	8.00	18.00	18.00	18.00	18.00	18.00
1142	8.00	16.00	18.00	18.00	18.00	18.00
1214	2.00	10.00	18.00	18.00	18.00	18.00
1216	—	10.00	18.00	18.00	18.00	18.00
1226	—	10.00	18.00	18.00	18.00	18.00
1228	—	10.00	18.00	18.00	18.00	18.00
1238	—	8.00	18.00	18.00	18.00	18.00
1240	—	8.00	18.00	18.00	18.00	18.00
1282	—	6.00	14.00	20.00	20.00	20.00
1284	—	4.00	14.00	20.00	20.00	20.00
1328	—	2.00	10.00	20.00	20.00	20.00
1330	—	—	10.00	20.00	20.00	20.00
1334	—	—	10.00	20.00	20.00	20.00
1336	—	—	10.00	20.00	20.00	20.00

Fortnightly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1340	—	—	10.00	20.00	20.00	20.00
1342	—	—	10.00	20.00	20.00	20.00
1392	—	—	6.00	16.00	20.00	20.00
1394	—	—	6.00	14.00	20.00	20.00
1430	—	—	2.00	12.00	22.00	22.00
1432	—	—	2.00	12.00	22.00	22.00
1442	—	—	2.00	10.00	20.00	22.00
1444	—	—	—	10.00	20.00	22.00
1454	—	—	—	10.00	20.00	22.00
1456	—	—	—	10.00	20.00	22.00
1528	—	—	—	4.00	14.00	22.00
1530	—	—	—	4.00	14.00	22.00
1568	—	—	—	—	10.00	20.00
1570	—	—	—	—	10.00	20.00
1604	—	—	—	—	6.00	16.00
1606	—	—	—	—	6.00	16.00
1670	—	—	—	—	2.00	10.00
1672	—	—	—	—	—	10.00
1682	—	—	—	—	—	10.00
1684	—	—	—	—	—	10.00
1782	—	—	—	—	—	2.00
1784	—	—	—	—	—	2.00
1786	—	—	—	—	—	—
1798	—	—	—	—	—	—

Monthly Medicare levy adjustment

Monthly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1339.00	—	—	—	—	—	—
1343.33	—	—	—	—	—	—
1360.67	4.00	4.00	4.00	4.00	4.00	4.00
1365.00	4.00	4.00	4.00	4.00	4.00	4.00
1568.67	22.00	22.00	22.00	22.00	22.00	22.00
1573.00	22.00	22.00	22.00	22.00	22.00	22.00
1833.00	26.00	26.00	26.00	26.00	26.00	26.00
1837.33	26.00	26.00	26.00	26.00	26.00	26.00
2262.00	35.00	35.00	35.00	35.00	35.00	35.00
2266.33	35.00	35.00	35.00	35.00	35.00	35.00
2470.00	17.00	39.00	39.00	39.00	39.00	39.00
2474.33	17.00	35.00	39.00	39.00	39.00	39.00
2630.33	4.00	22.00	39.00	39.00	39.00	39.00
2634.67	—	22.00	39.00	39.00	39.00	39.00
2656.33	—	22.00	39.00	39.00	39.00	39.00
2660.67	—	22.00	39.00	39.00	39.00	39.00
2682.33	—	17.00	39.00	39.00	39.00	39.00
2686.67	—	17.00	39.00	39.00	39.00	39.00
2777.67	—	13.00	30.00	43.00	43.00	43.00
2782.00	—	9.00	30.00	43.00	43.00	43.00
2877.33	—	4.00	22.00	43.00	43.00	43.00
2881.67	—	—	22.00	43.00	43.00	43.00
2890.33	—	—	22.00	43.00	43.00	43.00
2894.67	—	—	22.00	43.00	43.00	43.00

Monthly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
2903.33	—	—	22.00	43.00	43.00	43.00
2907.67	—	—	22.00	43.00	43.00	43.00
3016.00	—	—	13.00	35.00	43.00	43.00
3020.33	—	—	13.00	30.00	43.00	43.00
3098.33	—	—	4.00	26.00	48.00	48.00
3102.67	—	—	4.00	26.00	48.00	48.00
3124.33	—	—	4.00	22.00	43.00	48.00
3128.67	—	—	—	22.00	43.00	48.00
3150.33	—	—	—	22.00	43.00	48.00
3154.67	—	—	—	22.00	43.00	48.00
3310.67	—	—	—	9.00	30.00	48.00
3315.00	—	—	—	9.00	30.00	48.00
3397.33	—	—	—	—	22.00	43.00
3401.67	—	—	—	—	22.00	43.00
3475.33	—	—	—	—	13.00	35.00
3479.67	—	—	—	—	13.00	35.00
3618.33	—	—	—	—	4.00	22.00
3622.67	—	—	—	—	—	22.00
3644.33	—	—	—	—	—	22.00
3648.67	—	—	—	—	—	22.00
3861.00	—	—	—	—	—	4.00
3865.33	—	—	—	—	—	4.00
3869.67	—	—	—	—	—	—
3895.67	—	—	—	—	—	—

SAMPLE DATA – SCALE 6
Weekly Medicare half-levy adjustment

Weekly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
521	—	—	—	—	—
522	—	—	—	—	—
550	1.00	1.00	1.00	1.00	1.00
551	1.00	1.00	1.00	1.00	1.00
552	2.00	2.00	2.00	2.00	2.00
570	2.00	2.00	2.00	2.00	2.00
571	2.00	2.00	2.00	2.00	2.00
611	4.00	4.00	4.00	4.00	4.00
612	5.00	5.00	5.00	5.00	5.00
613	5.00	5.00	5.00	5.00	5.00
614	2.00	5.00	5.00	5.00	5.00
618	2.00	5.00	5.00	5.00	5.00
619	2.00	5.00	5.00	5.00	5.00
658	1.00	3.00	5.00	5.00	5.00
659	—	3.00	5.00	5.00	5.00
667	—	3.00	5.00	5.00	5.00
668	—	3.00	5.00	5.00	5.00
670	—	2.00	5.00	5.00	5.00
671	—	2.00	5.00	5.00	5.00
692	—	2.00	4.00	5.00	5.00
693	—	1.00	4.00	5.00	5.00
703	—	1.00	3.00	5.00	5.00
704	—	1.00	3.00	5.00	5.00
710	—	1.00	3.00	5.00	5.00

Weekly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
715	—	1.00	3.00	5.00	5.00
716	—	—	3.00	5.00	5.00
720	—	—	3.00	5.00	5.00
721	—	—	3.00	5.00	5.00
727	—	—	2.00	5.00	5.00
728	—	—	2.00	5.00	5.00
749	—	—	2.00	4.00	6.00
750	—	—	1.00	4.00	6.00
759	—	—	1.00	4.00	6.00
760	—	—	1.00	3.00	6.00
764	—	—	1.00	3.00	6.00
765	—	—	1.00	3.00	6.00
771	—	—	1.00	3.00	5.00
772	—	—	1.00	3.00	5.00
773	—	—	—	3.00	5.00
784	—	—	—	2.00	5.00
785	—	—	—	2.00	5.00
829	—	—	—	1.00	3.00
830	—	—	—	1.00	3.00
831	—	—	—	—	3.00
841	—	—	—	—	2.00
842	—	—	—	—	2.00
869	—	—	—	—	1.00
899	—	—	—	—	—

Fortnightly Medicare half-levy adjustment

Fortnightly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1042	—	—	—	—	—
1044	—	—	—	—	—
1100	2.00	2.00	2.00	2.00	2.00
1102	2.00	2.00	2.00	2.00	2.00
1104	4.00	4.00	4.00	4.00	4.00
1140	4.00	4.00	4.00	4.00	4.00
1142	4.00	4.00	4.00	4.00	4.00
1222	8.00	8.00	8.00	8.00	8.00
1224	10.00	10.00	10.00	10.00	10.00
1226	10.00	10.00	10.00	10.00	10.00
1228	4.00	10.00	10.00	10.00	10.00
1236	4.00	10.00	10.00	10.00	10.00
1238	4.00	10.00	10.00	10.00	10.00
1316	2.00	6.00	10.00	10.00	10.00
1318	—	6.00	10.00	10.00	10.00
1334	—	6.00	10.00	10.00	10.00
1336	—	6.00	10.00	10.00	10.00
1340	—	4.00	10.00	10.00	10.00
1342	—	4.00	10.00	10.00	10.00
1384	—	4.00	8.00	10.00	10.00
1386	—	2.00	8.00	10.00	10.00
1406	—	2.00	6.00	10.00	10.00
1408	—	2.00	6.00	10.00	10.00
1420	—	2.00	6.00	10.00	10.00

Fortnightly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1430	—	2.00	6.00	10.00	10.00
1432	—	—	6.00	10.00	10.00
1440	—	—	6.00	10.00	10.00
1442	—	—	6.00	10.00	10.00
1454	—	—	4.00	10.00	10.00
1456	—	—	4.00	10.00	10.00
1498	—	—	4.00	8.00	12.00
1500	—	—	2.00	8.00	12.00
1518	—	—	2.00	8.00	12.00
1520	—	—	2.00	6.00	12.00
1528	—	—	2.00	6.00	12.00
1530	—	—	2.00	6.00	12.00
1542	—	—	2.00	6.00	10.00
1544	—	—	2.00	6.00	10.00
1546	—	—	—	6.00	10.00
1568	—	—	—	4.00	10.00
1570	—	—	—	4.00	10.00
1658	—	—	—	2.00	6.00
1660	—	—	—	2.00	6.00
1662	—	—	—	—	6.00
1682	—	—	—	—	4.00
1684	—	—	—	—	4.00
1738	—	—	—	—	2.00
1798	—	—	—	—	—

Monthly Medicare half-levy adjustment

Monthly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
2257.67	—	—	—	—	—
2262.00	—	—	—	—	—
2383.33	4.00	4.00	4.00	4.00	4.00
2387.67	4.00	4.00	4.00	4.00	4.00
2392.00	9.00	9.00	9.00	9.00	9.00
2470.00	9.00	9.00	9.00	9.00	9.00
2474.33	9.00	9.00	9.00	9.00	9.00
2647.67	17.00	17.00	17.00	17.00	17.00
2652.00	22.00	22.00	22.00	22.00	22.00
2656.33	22.00	22.00	22.00	22.00	22.00
2660.67	9.00	22.00	22.00	22.00	22.00
2678.00	9.00	22.00	22.00	22.00	22.00
2682.33	9.00	22.00	22.00	22.00	22.00
2851.33	4.00	13.00	22.00	22.00	22.00
2855.67	—	13.00	22.00	22.00	22.00
2890.33	—	13.00	22.00	22.00	22.00
2894.67	—	13.00	22.00	22.00	22.00
2903.33	—	9.00	22.00	22.00	22.00
2907.67	—	9.00	22.00	22.00	22.00
2998.67	—	9.00	17.00	22.00	22.00
3003.00	—	4.00	17.00	22.00	22.00
3046.33	—	4.00	13.00	22.00	22.00
3050.67	—	4.00	13.00	22.00	22.00
3076.67	—	4.00	13.00	22.00	22.00

Monthly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
3098.33	—	4.00	13.00	22.00	22.00
3102.67	—	—	13.00	22.00	22.00
3120.00	—	—	13.00	22.00	22.00
3124.33	—	—	13.00	22.00	22.00
3150.33	—	—	9.00	22.00	22.00
3154.67	—	—	9.00	22.00	22.00
3245.67	—	—	9.00	17.00	26.00
3250.00	—	—	4.00	17.00	26.00
3289.00	—	—	4.00	17.00	26.00
3293.33	—	—	4.00	13.00	26.00
3310.67	—	—	4.00	13.00	26.00
3315.00	—	—	4.00	13.00	26.00
3341.00	—	—	4.00	13.00	22.00
3345.33	—	—	4.00	13.00	22.00
3349.67	—	—	—	13.00	22.00
3397.33	—	—	—	9.00	22.00
3401.67	—	—	—	9.00	22.00
3592.33	—	—	—	4.00	13.00
3596.67	—	—	—	4.00	13.00
3601.00	—	—	—	—	13.00
3644.33	—	—	—	—	9.00
3648.67	—	—	—	—	9.00
3765.67	—	—	—	—	4.00
3895.67	—	—	—	—	—

SAMPLE DATA – SCALE 7
Weekly Medicare levy adjustment

Weekly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
312	—	—	—	—	—	—
313	—	—	—	—	—	—
367	5.00	5.00	5.00	5.00	5.00	5.00
368	6.00	6.00	6.00	6.00	6.00	6.00
432	6.00	6.00	6.00	6.00	6.00	6.00
433	7.00	7.00	7.00	7.00	7.00	7.00
527	8.00	8.00	8.00	8.00	8.00	8.00
528	8.00	8.00	8.00	8.00	8.00	8.00
555	6.00	8.00	8.00	8.00	8.00	8.00
556	5.00	8.00	8.00	8.00	8.00	8.00
576	4.00	9.00	9.00	9.00	9.00	9.00
577	4.00	9.00	9.00	9.00	9.00	9.00
614	1.00	5.00	9.00	9.00	9.00	9.00
615	—	5.00	9.00	9.00	9.00	9.00
620	—	5.00	9.00	9.00	9.00	9.00
621	—	5.00	9.00	9.00	9.00	9.00
624	—	5.00	9.00	9.00	9.00	9.00
625	—	4.00	9.00	9.00	9.00	9.00
671	—	1.00	5.00	10.00	10.00	10.00
672	—	—	5.00	10.00	10.00	10.00
673	—	—	5.00	10.00	10.00	10.00
674	—	—	5.00	10.00	10.00	10.00
677	—	—	5.00	10.00	10.00	10.00
678	—	—	5.00	10.00	10.00	10.00

Weekly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
705	—	—	3.00	7.00	11.00	11.00
706	—	—	2.00	7.00	11.00	11.00
722	—	—	1.00	6.00	11.00	11.00
723	—	—	1.00	6.00	11.00	11.00
728	—	—	1.00	5.00	10.00	11.00
729	—	—	—	5.00	10.00	11.00
734	—	—	—	5.00	10.00	11.00
735	—	—	—	5.00	10.00	11.00
762	—	—	—	3.00	7.00	11.00
763	—	—	—	2.00	7.00	11.00
770	—	—	—	2.00	7.00	12.00
771	—	—	—	2.00	7.00	11.00
786	—	—	—	1.00	5.00	10.00
787	—	—	—	—	5.00	10.00
791	—	—	—	—	5.00	10.00
792	—	—	—	—	5.00	10.00
843	—	—	—	—	1.00	5.00
844	—	—	—	—	—	5.00
849	—	—	—	—	—	5.00
850	—	—	—	—	—	5.00
899	—	—	—	—	—	1.00
900	—	—	—	—	—	1.00
906	—	—	—	—	—	—
907	—	—	—	—	—	—

Fortnightly Medicare levy adjustment

Fortnightly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
624	—	—	—	—	—	—
626	—	—	—	—	—	—
734	10.00	10.00	10.00	10.00	10.00	10.00
736	12.00	12.00	12.00	12.00	12.00	12.00
864	12.00	12.00	12.00	12.00	12.00	12.00
866	14.00	14.00	14.00	14.00	14.00	14.00
1054	16.00	16.00	16.00	16.00	16.00	16.00
1056	16.00	16.00	16.00	16.00	16.00	16.00
1110	12.00	16.00	16.00	16.00	16.00	16.00
1112	10.00	16.00	16.00	16.00	16.00	16.00
1152	8.00	18.00	18.00	18.00	18.00	18.00
1154	8.00	18.00	18.00	18.00	18.00	18.00
1228	2.00	10.00	18.00	18.00	18.00	18.00
1230	—	10.00	18.00	18.00	18.00	18.00
1240	—	10.00	18.00	18.00	18.00	18.00
1242	—	10.00	18.00	18.00	18.00	18.00
1248	—	10.00	18.00	18.00	18.00	18.00
1250	—	8.00	18.00	18.00	18.00	18.00
1342	—	2.00	10.00	20.00	20.00	20.00
1344	—	—	10.00	20.00	20.00	20.00
1346	—	—	10.00	20.00	20.00	20.00
1348	—	—	10.00	20.00	20.00	20.00
1354	—	—	10.00	20.00	20.00	20.00
1356	—	—	10.00	20.00	20.00	20.00

Fortnightly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1410	—	—	6.00	14.00	22.00	22.00
1412	—	—	4.00	14.00	22.00	22.00
1444	—	—	2.00	12.00	22.00	22.00
1446	—	—	2.00	12.00	22.00	22.00
1456	—	—	2.00	10.00	20.00	22.00
1458	—	—	—	10.00	20.00	22.00
1468	—	—	—	10.00	20.00	22.00
1470	—	—	—	10.00	20.00	22.00
1524	—	—	—	6.00	14.00	22.00
1526	—	—	—	4.00	14.00	22.00
1540	—	—	—	4.00	14.00	24.00
1542	—	—	—	4.00	14.00	22.00
1572	—	—	—	2.00	10.00	20.00
1574	—	—	—	—	10.00	20.00
1582	—	—	—	—	10.00	20.00
1584	—	—	—	—	10.00	20.00
1686	—	—	—	—	2.00	10.00
1688	—	—	—	—	—	10.00
1698	—	—	—	—	—	10.00
1700	—	—	—	—	—	10.00
1798	—	—	—	—	—	2.00
1800	—	—	—	—	—	2.00
1812	—	—	—	—	—	—
1814	—	—	—	—	—	—

Monthly Medicare levy adjustment

Monthly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1352.00	—	—	—	—	—	—
1356.33	—	—	—	—	—	—
1590.33	22.00	22.00	22.00	22.00	22.00	22.00
1594.67	26.00	26.00	26.00	26.00	26.00	26.00
1872.00	26.00	26.00	26.00	26.00	26.00	26.00
1876.33	30.00	30.00	30.00	30.00	30.00	30.00
2283.67	35.00	35.00	35.00	35.00	35.00	35.00
2288.00	35.00	35.00	35.00	35.00	35.00	35.00
2405.00	26.00	35.00	35.00	35.00	35.00	35.00
2409.33	22.00	35.00	35.00	35.00	35.00	35.00
2496.00	17.00	39.00	39.00	39.00	39.00	39.00
2500.33	17.00	39.00	39.00	39.00	39.00	39.00
2660.67	4.00	22.00	39.00	39.00	39.00	39.00
2665.00	—	22.00	39.00	39.00	39.00	39.00
2686.67	—	22.00	39.00	39.00	39.00	39.00
2691.00	—	22.00	39.00	39.00	39.00	39.00
2704.00	—	22.00	39.00	39.00	39.00	39.00
2708.33	—	17.00	39.00	39.00	39.00	39.00
2907.67	—	4.00	22.00	43.00	43.00	43.00
2912.00	—	—	22.00	43.00	43.00	43.00
2916.33	—	—	22.00	43.00	43.00	43.00
2920.67	—	—	22.00	43.00	43.00	43.00
2933.67	—	—	22.00	43.00	43.00	43.00
2938.00	—	—	22.00	43.00	43.00	43.00

Monthly earnings \$	Spouse only \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
3055.00	—	—	13.00	30.00	48.00	48.00
3059.33	—	—	9.00	30.00	48.00	48.00
3128.67	—	—	4.00	26.00	48.00	48.00
3133.00	—	—	4.00	26.00	48.00	48.00
3154.67	—	—	4.00	22.00	43.00	48.00
3159.00	—	—	—	22.00	43.00	48.00
3180.67	—	—	—	22.00	43.00	48.00
3185.00	—	—	—	22.00	43.00	48.00
3302.00	—	—	—	13.00	30.00	48.00
3306.33	—	—	—	9.00	30.00	48.00
3336.67	—	—	—	9.00	30.00	52.00
3341.00	—	—	—	9.00	30.00	48.00
3406.00	—	—	—	4.00	22.00	43.00
3410.33	—	—	—	—	22.00	43.00
3427.67	—	—	—	—	22.00	43.00
3432.00	—	—	—	—	22.00	43.00
3653.00	—	—	—	—	4.00	22.00
3657.33	—	—	—	—	—	22.00
3679.00	—	—	—	—	—	22.00
3683.33	—	—	—	—	—	22.00
3895.67	—	—	—	—	—	4.00
3900.00	—	—	—	—	—	4.00
3926.00	—	—	—	—	—	—
3930.33	—	—	—	—	—	—

WHO SHOULD USE THIS SCHEDULE?

If you develop your own payroll software package, this schedule will assist in calculating the amounts to be withheld from payments made to payees on a weekly, fortnightly, monthly or quarterly basis. 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 payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner).

This schedule also includes such payments made to payees who are foreign residents. For more information see 'Foreign residents' below.

Some payees (shearers, fruit and vegetable harvesters, performing artists and those engaged on a daily or casual basis) may be subject to different withholding arrangements. There are also special arrangements for withholding from payments made under voluntary agreements.

TAX FILE NUMBER (TFN) DECLARATIONS

The amount to be withheld from payments you make to your payees is primarily determined by the answers given by the payee on a *Tax file number declaration* (NAT 3092). A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides an earlier declaration.

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 you have *Employment declarations* and/or *Annuity and superannuation pension declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

NO TFN PROVIDED

If a payment is made to a payee and the payee **has not**:

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or have made an enquiry with the Tax Office

on their *Tax file number declaration*, you must use scale 4 where the amount to withhold is 46.5% for residents and 45% for foreign residents, ignoring any cents.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the Tax Office, the payee has **28 days** to give you their TFN.

If the payee has not given you their TFN at the end of this time, you must withhold 46.5% (residents) or 45% (foreign residents) from the total amount of all payments made to the payee, ignoring any cents, unless the Tax Office tells you not to.

- ❗ Do not allow for any FTB, tax offsets or Medicare levy adjustment. Do not add amounts for HELP or SFSS.

WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* to advise their entitlement to the family tax benefit (FTB) or a tax offset, which they choose to claim through reduced withholding. 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.

Changes which may affect the amount to be withheld include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising a HELP or SFSS debt, or changes to them
- entitlement to a senior Australians tax offset, and
- upward variation to increase the rate or amount to be withheld.

A *Withholding declaration* takes effect from the first payment you make after the payee has provided the declaration. A later declaration provided by a payee overrides an earlier declaration.

- ❗ A valid *Tax file number declaration* (or *Employment declaration* or *Annuity and superannuation pension declaration*) must be in place before providing a *Withholding declaration*.

MEDICARE LEVY ADJUSTMENT

To claim the Medicare levy adjustment available to some low income earners with dependants, a payee must lodge a *Medicare levy variation declaration* (NAT 0929) along with their *Tax file number declaration*.

Some payees may be liable for an increased rate of Medicare levy or the Medicare levy surcharge on reportable fringe benefits. These payees can lodge a *Medicare levy variation declaration*, requiring you to increase the amount to be withheld from payments you make to them.

- ➡ For instructions on how to calculate the Medicare levy adjustment, see page 4 of this schedule.

ALLOWANCES

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

- ➡ Refer to *PAYG bulletin no 1 – Taxing of allowances for the 2000/01 and future income years*.

FOREIGN RESIDENTS

Foreign resident tax rates apply where a payee has answered 'No' to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*.

There are two ways to withhold from earnings for a foreign resident:

- if the payee has given you a valid TFN, use scale 3, or
- if the payee has not given you a valid TFN, use scale 4.

Foreign resident payees cannot claim FTB or any tax offsets. If a foreign resident payee has claimed FTB or any tax offsets on the *Tax file number declaration*, **do not** make any adjustment to the amount to be withheld.

HELP AND SFSS DEBTS

On 1 June 2006, all accumulated Higher Education Contribution Scheme (HECS) debts became accumulated Higher Education Loan Programme (HELP) debts.

Individuals with an accumulated HELP or Student Financial Supplement Scheme (SFSS) debt may be required to have additional amounts withheld from payments you make to them to cover their anticipated compulsory HELP or SFSS repayment. A payee with a HELP or SFSS debt will notify you of those details on their *Tax file number declaration* or *Withholding declaration*.

- ➡ Use the HELP weekly, fortnightly or monthly tax tables to calculate the additional amounts to be withheld for HELP debts.

Use the SFSS weekly, fortnightly or monthly tax tables to calculate the additional withholding amounts for SFSS debts.

Payees who are entitled to a reduction of Medicare levy or do not have to pay the Medicare levy because of low family income, will not have to make a compulsory HELP repayment for that year. The exemption from making a compulsory HELP repayment may be claimed on the *Medicare levy variation declaration*.

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 normal earnings, except when they are paid on termination of employment. Payment for leave loading is subject to withholding if it exceeds the current threshold of **\$320**. 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.

- Refer to *PAYG withholding – calculation sheet – Index No 6209 – holiday and long service leave payments for continuing employment*.

Payees who cease working for you

Lump sum payments made when a payee ceases working for you are not covered by this schedule.

- If a payee has unused annual leave, leave loading or long service leave, and they are resigning, see *PAYG withholding – Tax table for unused leave payments on termination of employment* (NAT 3351).

If they are leaving for other reasons, the payments made may be eligible termination payments and you should refer to *PAYG withholding – Tax table for eligible termination payments* (NAT 3349).

- ❗ Do not withhold any amount for HELP or SFSS debts from lump sum termination payments.

FAMILY TAX BENEFIT (FTB) AND TAX OFFSETS

Payees who choose to claim their entitlement to FTB or a tax offset through reduced withholding must provide you with a *Withholding declaration*. Tax offsets include:

- dependent spouse
- zone
- parent, spouse's parent or invalid relative
- housekeeper, and
- child-housekeeper.

See 'Family tax benefit (FTB) and tax offsets' on page 3 to convert the payee's annual FTB and/or tax offset entitlement into a weekly, fortnightly, monthly or quarterly value.

- ❗ Do not allow for any FTB or tax offsets where no tax-free threshold is claimed, or foreign resident rates used, or when no TFN has been provided.

Resident income tax rates from 1 July 2006 (not including Medicare levy)

Taxable income range \$	Tax rate %
0 to 6,000	0
6,001 to 25,000	15
25,001 to 75,000	30
75,001 to 150,000	40
Greater than 150,000	45

PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from 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*.

PAYG WITHHOLDING TAX TABLES

- *Weekly tax table* (NAT 1005)
- *Fortnightly tax table* (NAT 1006)
- *Monthly tax table* (NAT 1007)
- *Quarterly tax table* (NAT 3479)
- *Weekly tax table with no and half Medicare levy* (NAT 1008)
- *Medicare levy adjustment – weekly tax table* (NAT 1010)
- *Medicare levy adjustment – fortnightly tax table* (NAT 1011)
- *Medicare levy adjustment – monthly tax table* (NAT 1012)
- *Special tax table for individuals seasonally employed in the horticultural industry* (NAT 1013)
- *Special tax table for individuals employed in the shearing industry* (NAT 1014)
- *Special tax table for actors, variety artists and other entertainers* (NAT 1023)
- *Special daily rates tax table* (NAT 1024)
- *HELP – weekly tax table* (NAT 2173)
- *HELP – fortnightly tax table* (NAT 2185)
- *HELP – monthly tax table* (NAT 2186)
- *Statement of formulas for calculating HELP component* (NAT 2335)
- *SFSS – weekly tax table* (NAT 3306)
- *SFSS – fortnightly tax table* (NAT 3307)
- *SFSS – monthly tax table* (NAT 3308)
- *Statement of formulas for calculating SFSS component* (NAT 3305)
- *Coefficients for calculating withholding amounts incorporating SFSS component and HELP component* (NAT 3539)
- *Tax table for return to work payments* (NAT 3347)
- *Tax table for back payments including lump sum payments in arrears* (NAT 3348)
- *Tax table for eligible termination payments* (NAT 3349)
- *Tax table for superannuation pensions and annuities* (NAT 3350)
- *Tax table for unused leave payments on termination of employment* (NAT 3351)
- *Tax table for payments made under voluntary agreements* (NAT 3352)
- *Special tax table for aged pensioners and low income aged persons (senior Australians)* (NAT 4466)
- *Special tax tables for payments to individuals performing work or services in the JPDA – Timor Sea* (NAT 7288)
- *Bonuses and similar payments tax table* (NAT 7905)
- *Commission payments tax table* (NAT 10146)

- ❗ Foreign resident tax tables are no longer produced. Information on withholding for foreign residents is contained in the normal weekly, fortnightly and monthly tax tables.

OTHER USEFUL PUBLICATIONS

- *Tax file number declaration* (NAT 3092)
- *Tax file number application or enquiry for an individual* (NAT 1432)
- *Withholding declaration* (NAT 3093)
- *Withholding declaration – upwards variation* (NAT 5367)
- *Withholding declaration – short version for senior Australians* (NAT 5072)
- *Medicare levy variation declaration* (NAT 0929)
- *A voluntary agreement for PAYG withholding* (NAT 2772)
- *PAYG Bulletin No. 1 – taxing of allowances* (NAT 3252)
- *How to submit your PAYG withholding annual report electronically* (NAT 3367)
- *PAYG withholding – calculation sheet – Index No 6209 – holiday and long service leave payments for continuing employment*

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OUR COMMITMENT TO YOU

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