



Pay As You Go (PAYG) Withholding Tax Tables

For payments
made on or after
1 July 2003

Foreign Residents — Fortnightly Rates

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 on a fortnightly basis and the payee is a foreign resident of Australia for taxation purposes.

Tax file number declarations

The amount to be withheld from payments you make to your foreign resident payees is primarily determined by the answers given by the payee on a *Tax file number declaration*. A *Tax file number declaration* applies to payments made after the declaration is provided to the payer. A later declaration provided by a payee overrides their earlier declaration.

Employment declarations that were valid as at 30 June 2000 will continue to be valid under PAYG.

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 47% 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 47% from the total amount of all payments made to the payee.

Withholding declarations

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

The *Withholding declaration* can be used by payees to advise you of changes to their situation since providing you a valid *Tax file number declaration*, which may affect the amount to be withheld from their payments.

A payee may use the *Withholding declaration* to advise that they have become or ceased to be an Australian resident for tax purposes. If a payee notifies you that they have become an Australian resident for tax purposes do not use this table. You should use either the PAYG Weekly (NAT 1005), Fortnightly (NAT 1006) or Monthly (NAT 1007) Tax Tables, whichever is applicable.

A payee who is a foreign resident **cannot** claim Family tax benefit (FTB) or any tax offsets that are available on the *Withholding declaration*.

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

Allowances

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

For more information on allowances, refer to *PAYG Bulletin No 1 – Taxing of allowances for the 2000/01 and future income years*.

Family tax benefit (FTB) and tax offsets

Foreign resident payees **cannot** claim Family tax benefit (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 fortnightly amount to be withheld to allow for FTB or any tax offsets.

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.

How to work out withholding amounts

1. Add any allowances and irregular payments that are to be included in this fortnight's pay to the payee's normal fortnightly earnings.
2. Find the payee's total fortnightly earnings in column 1 of the table and read off the corresponding amount to be withheld — column 2 if tax file number is provided or column 3 if tax file number is not provided.
3. Do not allow any FTB or any tax offsets.
4. Add any Higher Education Contribution Scheme (HECS) and/or Student Financial Supplement Scheme (SFSS) components payable by the payee to the amount to be withheld.

Examples

Tax file number provided

The payee's fortnightly earnings are \$769.50. Find \$769 — or the closest lower value, in this case \$768 — in column 1 and read off the corresponding amount of \$222 from column 2.

Do not allow any FTB or tax offsets.

No tax file number provided

The payee's fortnightly earnings are \$984.90. Find \$984 in column 1 and read off the corresponding withholding amount of \$462 from column 3.

Do not allow any FTB or tax offsets.

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 for Australian residents are available from most newsagents.

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

TAX TABLES

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	—	—	42	12.00	20.00	82	24.00	38.00	122	36.00	58.00	162	46.00	76.00
4	2.00	2.00	44	12.00	20.00	84	24.00	40.00	124	36.00	58.00	164	48.00	78.00
6	2.00	2.00	46	14.00	22.00	86	24.00	40.00	126	36.00	60.00	166	48.00	78.00
8	2.00	4.00	48	14.00	22.00	88	26.00	42.00	128	38.00	60.00	168	48.00	78.00
10	2.00	4.00	50	14.00	24.00	90	26.00	42.00	130	38.00	62.00	170	50.00	80.00
12	4.00	6.00	52	16.00	24.00	92	26.00	44.00	132	38.00	62.00	172	50.00	80.00
14	4.00	6.00	54	16.00	26.00	94	28.00	44.00	134	38.00	62.00	174	50.00	82.00
16	4.00	8.00	56	16.00	26.00	96	28.00	46.00	136	40.00	64.00	176	52.00	82.00
18	6.00	8.00	58	16.00	28.00	98	28.00	46.00	138	40.00	64.00	178	52.00	84.00
20	6.00	10.00	60	18.00	28.00	100	28.00	46.00	140	40.00	66.00	180	52.00	84.00
22	6.00	10.00	62	18.00	30.00	102	30.00	48.00	142	42.00	66.00	182	52.00	86.00
24	6.00	12.00	64	18.00	30.00	104	30.00	48.00	144	42.00	68.00	184	54.00	86.00
26	8.00	12.00	66	20.00	32.00	106	30.00	50.00	146	42.00	68.00	186	54.00	88.00
28	8.00	14.00	68	20.00	32.00	108	32.00	50.00	148	42.00	70.00	188	54.00	88.00
30	8.00	14.00	70	20.00	32.00	110	32.00	52.00	150	44.00	70.00	190	56.00	90.00
32	10.00	16.00	72	20.00	34.00	112	32.00	52.00	152	44.00	72.00	192	56.00	90.00
34	10.00	16.00	74	22.00	34.00	114	34.00	54.00	154	44.00	72.00	194	56.00	92.00
36	10.00	16.00	76	22.00	36.00	116	34.00	54.00	156	46.00	74.00	196	56.00	92.00
38	12.00	18.00	78	22.00	36.00	118	34.00	56.00	158	46.00	74.00	198	58.00	94.00
40	12.00	18.00	80	24.00	38.00	120	34.00	56.00	160	46.00	76.00	200	58.00	94.00

TAX TABLES

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
202	58.00	94.00	352	102.00	166.00	502	146.00	236.00	652	190.00	306.00	802	232.00	376.00
204	60.00	96.00	354	102.00	166.00	504	146.00	236.00	654	190.00	308.00	804	234.00	378.00
206	60.00	96.00	356	104.00	168.00	506	146.00	238.00	656	190.00	308.00	806	234.00	378.00
208	60.00	98.00	358	104.00	168.00	508	148.00	238.00	658	190.00	310.00	808	234.00	380.00
210	60.00	98.00	360	104.00	170.00	510	148.00	240.00	660	192.00	310.00	810	234.00	380.00
212	62.00	100.00	362	104.00	170.00	512	148.00	240.00	662	192.00	312.00	812	236.00	382.00
214	62.00	100.00	364	106.00	172.00	514	150.00	242.00	664	192.00	312.00	814	236.00	382.00
216	62.00	102.00	366	106.00	172.00	516	150.00	242.00	666	194.00	314.00	816	236.00	384.00
218	64.00	102.00	368	106.00	172.00	518	150.00	244.00	668	194.00	314.00	818	238.00	384.00
220	64.00	104.00	370	108.00	174.00	520	150.00	244.00	670	194.00	314.00	820	238.00	386.00
222	64.00	104.00	372	108.00	174.00	522	152.00	246.00	672	194.00	316.00	822	238.00	386.00
224	64.00	106.00	374	108.00	176.00	524	152.00	246.00	674	196.00	316.00	824	238.00	388.00
226	66.00	106.00	376	110.00	176.00	526	152.00	248.00	676	196.00	318.00	826	240.00	388.00
228	66.00	108.00	378	110.00	178.00	528	154.00	248.00	678	196.00	318.00	828	240.00	390.00
230	66.00	108.00	380	110.00	178.00	530	154.00	250.00	680	198.00	320.00	830	240.00	390.00
232	68.00	110.00	382	110.00	180.00	532	154.00	250.00	682	198.00	320.00	832	242.00	392.00
234	68.00	110.00	384	112.00	180.00	534	154.00	250.00	684	198.00	322.00	834	242.00	392.00
236	68.00	110.00	386	112.00	182.00	536	156.00	252.00	686	198.00	322.00	836	242.00	392.00
238	70.00	112.00	388	112.00	182.00	538	156.00	252.00	688	200.00	324.00	838	244.00	394.00
240	70.00	112.00	390	114.00	184.00	540	156.00	254.00	690	200.00	324.00	840	244.00	394.00
242	70.00	114.00	392	114.00	184.00	542	158.00	254.00	692	200.00	326.00	842	244.00	396.00
244	70.00	114.00	394	114.00	186.00	544	158.00	256.00	694	202.00	326.00	844	244.00	396.00
246	72.00	116.00	396	114.00	186.00	546	158.00	256.00	696	202.00	328.00	846	246.00	398.00
248	72.00	116.00	398	116.00	188.00	548	158.00	258.00	698	202.00	328.00	848	246.00	398.00
250	72.00	118.00	400	116.00	188.00	550	160.00	258.00	700	202.00	328.00	850	246.00	400.00
252	74.00	118.00	402	116.00	188.00	552	160.00	260.00	702	204.00	330.00	852	248.00	400.00
254	74.00	120.00	404	118.00	190.00	554	160.00	260.00	704	204.00	330.00	854	248.00	402.00
256	74.00	120.00	406	118.00	190.00	556	162.00	262.00	706	204.00	332.00	856	248.00	402.00
258	74.00	122.00	408	118.00	192.00	558	162.00	262.00	708	206.00	332.00	858	250.00	404.00
260	76.00	122.00	410	118.00	192.00	560	162.00	264.00	710	206.00	334.00	860	250.00	404.00
262	76.00	124.00	412	120.00	194.00	562	162.00	264.00	712	206.00	334.00	862	250.00	406.00
264	76.00	124.00	414	120.00	194.00	564	164.00	266.00	714	208.00	336.00	864	250.00	406.00
266	78.00	126.00	416	120.00	196.00	566	164.00	266.00	716	208.00	336.00	866	252.00	408.00
268	78.00	126.00	418	122.00	196.00	568	164.00	266.00	718	208.00	338.00	868	252.00	408.00
270	78.00	126.00	420	122.00	198.00	570	166.00	268.00	720	208.00	338.00	870	252.00	408.00
272	78.00	128.00	422	122.00	198.00	572	166.00	268.00	722	210.00	340.00	872	254.00	410.00
274	80.00	128.00	424	122.00	200.00	574	166.00	270.00	724	210.00	340.00	874	254.00	410.00
276	80.00	130.00	426	124.00	200.00	576	168.00	270.00	726	210.00	342.00	876	254.00	412.00
278	80.00	130.00	428	124.00	202.00	578	168.00	272.00	728	212.00	342.00	878	256.00	412.00
280	82.00	132.00	430	124.00	202.00	580	168.00	272.00	730	212.00	344.00	880	256.00	414.00
282	82.00	132.00	432	126.00	204.00	582	168.00	274.00	732	212.00	344.00	882	256.00	414.00
284	82.00	134.00	434	126.00	204.00	584	170.00	274.00	734	212.00	344.00	884	256.00	416.00
286	82.00	134.00	436	126.00	204.00	586	170.00	276.00	736	214.00	346.00	886	258.00	416.00
288	84.00	136.00	438	128.00	206.00	588	170.00	276.00	738	214.00	346.00	888	258.00	418.00
290	84.00	136.00	440	128.00	206.00	590	172.00	278.00	740	214.00	348.00	890	258.00	418.00
292	84.00	138.00	442	128.00	208.00	592	172.00	278.00	742	216.00	348.00	892	260.00	420.00
294	86.00	138.00	444	128.00	208.00	594	172.00	280.00	744	216.00	350.00	894	260.00	420.00
296	86.00	140.00	446	130.00	210.00	596	172.00	280.00	746	216.00	350.00	896	260.00	422.00
298	86.00	140.00	448	130.00	210.00	598	174.00	282.00	748	216.00	352.00	898	262.00	422.00
300	86.00	140.00	450	130.00	212.00	600	174.00	282.00	750	218.00	352.00	900	262.00	422.00
302	88.00	142.00	452	132.00	212.00	602	174.00	282.00	752	218.00	354.00	902	262.00	424.00
304	88.00	142.00	454	132.00	214.00	604	176.00	284.00	754	218.00	354.00	904	262.00	424.00
306	88.00	144.00	456	132.00	214.00	606	176.00	284.00	756	220.00	356.00	906	264.00	426.00
308	90.00	144.00	458	132.00	216.00	608	176.00	286.00	758	220.00	356.00	908	264.00	426.00
310	90.00	146.00	460	134.00	216.00	610	176.00	286.00	760	220.00	358.00	910	264.00	428.00
312	90.00	146.00	462	134.00	218.00	612	178.00	288.00	762	220.00	358.00	912	266.00	428.00
314	92.00	148.00	464	134.00	218.00	614	178.00	288.00	764	222.00	360.00	914	266.00	430.00
316	92.00	148.00	466	136.00	220.00	616	178.00	290.00	766	222.00	360.00	916	266.00	430.00
318	92.00	150.00	468	136.00	220.00	618	180.00	290.00	768	222.00	360.00	918	268.00	432.00
320	92.00	150.00	470	136.00	220.00	620	180.00	292.00	770	224.00	362.00	920	268.00	432.00
322	94.00	152.00	472	136.00	222.00	622	180.00	292.00	772	224.00	362.00	922	268.00	434.00
324	94.00	152.00	474	138.00	222.00	624	180.00	294.00	774	224.00	364.00	924	268.00	434.00
326	94.00	154.00	476	138.00	224.00	626	182.00	294.00	776	226.00	364.00	926	270.00	436.00
328	96.00	154.00	478	138.00	224.00	628	182.00	296.00	778	226.00	366.00	928	270.00	436.00
330	96.00	156.00	480	140.00	226.00	630	182.00	296.00	780	226.00	366.00	930	270.00	438.00
332	96.00	156.00	482	140.00	226.00	632	184.00	298.00	782	226.00	368.00	932	272.00	438.00
334	96.00	156.00	484	140.00	228.00	634	184.00	298.00	784	228.00	368.00	934	272.00	438.00
336	98.00	158.00	486	140.00	228.00	636	184.00	298.00	786	228.00	370.00	936	272.00	440.00
338	98.00	158.00	488	142.00	230.00	638	186.00	300.00	788	228.00	370.00	938	274.00	440.00
340	98.00	160.00	490	142.00	230.00	640	186.00	300.00	790	230.00	372.00	940	274.00	442.00
342	100.00	160.00	492	142.00	232.00	642	186.00	302.00	792	230.00	372.00	942	274.00	442.00
344	100.00	162.00	494	144.00	232.00	644	186.00	302.00	794	230.00	374.00	944	274.00	444.00
346	100.00	162.00	496	144.00	234.00	646	188.00	304.00	796	230.00	374.00	946	276.00	444.00
348	100.00	164.00	498	144.00	234.00	648	188.00	304.00	798	232.00	376.00	948	276.00	446.00
350	102.00	164.00	500	144.00	234.00	650	188.00	306.00	800	232.00	376.00	950	276.00	446.00

TAX TABLES

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
952	278.00	448.00	1102	322.00	518.00	1252	368.00	588.00	1402	412.00	658.00	1552	458.00	730.00
954	278.00	448.00	1104	322.00	518.00	1254	368.00	590.00	1404	412.00	660.00	1554	458.00	730.00
956	278.00	450.00	1106	324.00	520.00	1256	368.00	590.00	1406	414.00	660.00	1556	458.00	732.00
958	280.00	450.00	1108	324.00	520.00	1258	370.00	592.00	1408	414.00	662.00	1558	460.00	732.00
960	280.00	452.00	1110	324.00	522.00	1260	370.00	592.00	1410	414.00	662.00	1560	460.00	734.00
962	280.00	452.00	1112	326.00	522.00	1262	370.00	594.00	1412	416.00	664.00	1562	460.00	734.00
964	280.00	454.00	1114	326.00	524.00	1264	370.00	594.00	1414	416.00	664.00	1564	460.00	736.00
966	282.00	454.00	1116	326.00	524.00	1266	372.00	596.00	1416	416.00	666.00	1566	462.00	736.00
968	282.00	454.00	1118	328.00	526.00	1268	372.00	596.00	1418	418.00	666.00	1568	462.00	736.00
970	282.00	456.00	1120	328.00	526.00	1270	372.00	596.00	1420	418.00	668.00	1570	462.00	738.00
972	284.00	456.00	1122	328.00	528.00	1272	374.00	598.00	1422	418.00	668.00	1572	464.00	738.00
974	284.00	458.00	1124	328.00	528.00	1274	374.00	598.00	1424	418.00	670.00	1574	464.00	740.00
976	284.00	458.00	1126	330.00	530.00	1276	374.00	600.00	1426	420.00	670.00	1576	464.00	740.00
978	286.00	460.00	1128	330.00	530.00	1278	376.00	600.00	1428	420.00	672.00	1578	466.00	742.00
980	286.00	460.00	1130	330.00	532.00	1280	376.00	602.00	1430	420.00	672.00	1580	466.00	742.00
982	286.00	462.00	1132	332.00	532.00	1282	376.00	602.00	1432	422.00	674.00	1582	466.00	744.00
984	286.00	462.00	1134	332.00	532.00	1284	376.00	604.00	1434	422.00	674.00	1584	466.00	744.00
986	288.00	464.00	1136	332.00	534.00	1286	378.00	604.00	1436	422.00	674.00	1586	468.00	746.00
988	288.00	464.00	1138	334.00	534.00	1288	378.00	606.00	1438	424.00	676.00	1588	468.00	746.00
990	288.00	466.00	1140	334.00	536.00	1290	378.00	606.00	1440	424.00	676.00	1590	468.00	748.00
992	290.00	466.00	1142	334.00	536.00	1292	380.00	608.00	1442	424.00	678.00	1592	470.00	748.00
994	290.00	468.00	1144	334.00	538.00	1294	380.00	608.00	1444	424.00	678.00	1594	470.00	750.00
996	290.00	468.00	1146	336.00	538.00	1296	380.00	610.00	1446	426.00	680.00	1596	470.00	750.00
998	292.00	470.00	1148	336.00	540.00	1298	382.00	610.00	1448	426.00	680.00	1598	472.00	752.00
1000	292.00	470.00	1150	336.00	540.00	1300	382.00	610.00	1450	426.00	682.00	1600	472.00	752.00
1002	292.00	470.00	1152	338.00	542.00	1302	382.00	612.00	1452	428.00	682.00	1602	472.00	752.00
1004	292.00	472.00	1154	338.00	542.00	1304	382.00	612.00	1454	428.00	684.00	1604	472.00	754.00
1006	294.00	472.00	1156	338.00	544.00	1306	384.00	614.00	1456	428.00	684.00	1606	474.00	754.00
1008	294.00	474.00	1158	340.00	544.00	1308	384.00	614.00	1458	430.00	686.00	1608	474.00	756.00
1010	294.00	474.00	1160	340.00	546.00	1310	384.00	616.00	1460	430.00	686.00	1610	474.00	756.00
1012	296.00	476.00	1162	340.00	546.00	1312	386.00	616.00	1462	430.00	688.00	1612	476.00	758.00
1014	296.00	476.00	1164	340.00	548.00	1314	386.00	618.00	1464	430.00	688.00	1614	476.00	758.00
1016	296.00	478.00	1166	342.00	548.00	1316	386.00	618.00	1466	432.00	690.00	1616	476.00	760.00
1018	298.00	478.00	1168	342.00	548.00	1318	388.00	620.00	1468	432.00	690.00	1618	478.00	760.00
1020	298.00	480.00	1170	342.00	550.00	1320	388.00	620.00	1470	432.00	690.00	1620	478.00	762.00
1022	298.00	480.00	1172	344.00	550.00	1322	388.00	622.00	1472	434.00	692.00	1622	478.00	762.00
1024	298.00	482.00	1174	344.00	552.00	1324	388.00	622.00	1474	434.00	692.00	1624	478.00	764.00
1026	300.00	482.00	1176	344.00	552.00	1326	390.00	624.00	1476	434.00	694.00	1626	480.00	764.00
1028	300.00	484.00	1178	346.00	554.00	1328	390.00	624.00	1478	436.00	694.00	1628	480.00	766.00
1030	300.00	484.00	1180	346.00	554.00	1330	390.00	626.00	1480	436.00	696.00	1630	480.00	766.00
1032	302.00	486.00	1182	346.00	556.00	1332	392.00	626.00	1482	436.00	696.00	1632	482.00	768.00
1034	302.00	486.00	1184	346.00	556.00	1334	392.00	626.00	1484	436.00	698.00	1634	482.00	768.00
1036	302.00	486.00	1186	348.00	558.00	1336	392.00	628.00	1486	438.00	698.00	1636	482.00	768.00
1038	304.00	488.00	1188	348.00	558.00	1338	394.00	628.00	1488	438.00	700.00	1638	484.00	770.00
1040	304.00	488.00	1190	348.00	560.00	1340	394.00	630.00	1490	438.00	700.00	1640	484.00	770.00
1042	304.00	490.00	1192	350.00	560.00	1342	394.00	630.00	1492	440.00	702.00	1642	484.00	772.00
1044	304.00	490.00	1194	350.00	562.00	1344	394.00	632.00	1494	440.00	702.00	1644	484.00	772.00
1046	306.00	492.00	1196	350.00	562.00	1346	396.00	632.00	1496	440.00	704.00	1646	486.00	774.00
1048	306.00	492.00	1198	352.00	564.00	1348	396.00	634.00	1498	442.00	704.00	1648	486.00	774.00
1050	306.00	494.00	1200	352.00	564.00	1350	396.00	634.00	1500	442.00	704.00	1650	486.00	776.00
1052	308.00	494.00	1202	352.00	564.00	1352	398.00	636.00	1502	442.00	706.00	1652	488.00	776.00
1054	308.00	496.00	1204	352.00	566.00	1354	398.00	636.00	1504	442.00	706.00	1654	488.00	778.00
1056	308.00	496.00	1206	354.00	566.00	1356	398.00	638.00	1506	444.00	708.00	1656	488.00	778.00
1058	310.00	498.00	1208	354.00	568.00	1358	400.00	638.00	1508	444.00	708.00	1658	490.00	780.00
1060	310.00	498.00	1210	354.00	568.00	1360	400.00	640.00	1510	444.00	710.00	1660	490.00	780.00
1062	310.00	500.00	1212	356.00	570.00	1362	400.00	640.00	1512	446.00	710.00	1662	490.00	782.00
1064	310.00	500.00	1214	356.00	570.00	1364	400.00	642.00	1514	446.00	712.00	1664	490.00	782.00
1066	312.00	502.00	1216	356.00	572.00	1366	402.00	642.00	1516	446.00	712.00	1666	492.00	784.00
1068	312.00	502.00	1218	358.00	572.00	1368	402.00	642.00	1518	448.00	714.00	1668	492.00	784.00
1070	312.00	502.00	1220	358.00	574.00	1370	402.00	644.00	1520	448.00	714.00	1670	492.00	784.00
1072	314.00	504.00	1222	358.00	574.00	1372	404.00	644.00	1522	448.00	716.00	1672	494.00	786.00
1074	314.00	504.00	1224	358.00	576.00	1374	404.00	646.00	1524	448.00	716.00	1674	494.00	786.00
1076	314.00	506.00	1226	360.00	576.00	1376	404.00	646.00	1526	450.00	718.00	1676	494.00	788.00
1078	316.00	506.00	1228	360.00	578.00	1378	406.00	648.00	1528	450.00	718.00	1678	496.00	788.00
1080	316.00	508.00	1230	360.00	578.00	1380	406.00	648.00	1530	450.00	720.00	1680	496.00	790.00
1082	316.00	508.00	1232	362.00	580.00	1382	406.00	650.00	1532	452.00	720.00	1682	496.00	790.00
1084	316.00	510.00	1234	362.00	580.00	1384	406.00	650.00	1534	452.00	720.00	1684	496.00	792.00
1086	318.00	510.00	1236	362.00	580.00	1386	408.00	652.00	1536	452.00	722.00	1686	498.00	792.00
1088	318.00	512.00	1238	364.00	582.00	1388	408.00	652.00	1538	454.00	722.00	1688	498.00	794.00
1090	318.00	512.00	1240	364.00	582.00	1390	408.00	654.00	1540	454.00	724.00	1690	498.00	794.00
1092	320.00	514.00	1242	364.00	584.00	1392	410.00	654.00	1542	454.00	724.00	1692	500.00	796.00
1094	320.00	514.00	1244	364.00	584.00	1394	410.00	656.00	1544	454.00	726.00	1694	500.00	796.00
1096	320.00	516.00	1246	366.00	586.00	1396	410.00	656.00	1546	456.00	726.00	1696	500.00	798.00
1098	322.00	516.00	1248	366.00	586.00	1398	412.00	658.00	1548	456.00	728.00	1698	502.00	798.00
1100	322.00	516.00	1250	366										

TAX TABLES

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number	Fortnightly earnings	With tax file number	No tax file number
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1702	502.00	800.00	1852	548.00	870.00	2002	592.00	940.00	2152	656.00	1012.00	2302	718.00	1082.00
1704	502.00	800.00	1854	548.00	872.00	2004	594.00	942.00	2154	656.00	1012.00	2304	720.00	1082.00
1706	504.00	802.00	1856	548.00	872.00	2006	594.00	942.00	2156	658.00	1014.00	2306	720.00	1084.00
1708	504.00	802.00	1858	550.00	874.00	2008	596.00	944.00	2158	658.00	1014.00	2308	722.00	1084.00
1710	504.00	804.00	1860	550.00	874.00	2010	596.00	944.00	2160	660.00	1016.00	2310	722.00	1086.00
1712	506.00	804.00	1862	550.00	876.00	2012	596.00	946.00	2162	660.00	1016.00	2312	722.00	1086.00
1714	506.00	806.00	1864	550.00	876.00	2014	598.00	946.00	2164	660.00	1018.00	2314	724.00	1088.00
1716	506.00	806.00	1866	552.00	878.00	2016	598.00	948.00	2166	662.00	1018.00	2316	724.00	1088.00
1718	508.00	808.00	1868	552.00	878.00	2018	600.00	948.00	2168	662.00	1018.00	2318	726.00	1090.00
1720	508.00	808.00	1870	552.00	878.00	2020	600.00	950.00	2170	664.00	1020.00	2320	726.00	1090.00
1722	508.00	810.00	1872	554.00	880.00	2022	602.00	950.00	2172	664.00	1020.00	2322	728.00	1092.00
1724	508.00	810.00	1874	554.00	880.00	2024	602.00	952.00	2174	666.00	1022.00	2324	728.00	1092.00
1726	510.00	812.00	1876	554.00	882.00	2026	602.00	952.00	2176	666.00	1022.00	2326	728.00	1094.00
1728	510.00	812.00	1878	556.00	882.00	2028	604.00	954.00	2178	666.00	1024.00	2328	730.00	1094.00
1730	510.00	814.00	1880	556.00	884.00	2030	604.00	954.00	2180	668.00	1024.00	2330	730.00	1096.00
1732	512.00	814.00	1882	556.00	884.00	2032	606.00	956.00	2182	668.00	1026.00	2332	732.00	1096.00
1734	512.00	814.00	1884	556.00	886.00	2034	606.00	956.00	2184	670.00	1026.00	2334	732.00	1096.00
1736	512.00	816.00	1886	558.00	886.00	2036	608.00	956.00	2186	670.00	1028.00	2336	734.00	1098.00
1738	514.00	816.00	1888	558.00	888.00	2038	608.00	958.00	2188	670.00	1028.00	2338	734.00	1098.00
1740	514.00	818.00	1890	558.00	888.00	2040	608.00	958.00	2190	672.00	1030.00	2340	734.00	1100.00
1742	514.00	818.00	1892	560.00	890.00	2042	610.00	960.00	2192	672.00	1030.00	2342	736.00	1100.00
1744	514.00	820.00	1894	560.00	890.00	2044	610.00	960.00	2194	674.00	1032.00	2344	736.00	1102.00
1746	516.00	820.00	1896	560.00	892.00	2046	612.00	962.00	2196	674.00	1032.00	2346	738.00	1102.00
1748	516.00	822.00	1898	562.00	892.00	2048	612.00	962.00	2198	676.00	1034.00	2348	738.00	1104.00
1750	516.00	822.00	1900	562.00	892.00	2050	612.00	964.00	2200	676.00	1034.00	2350	738.00	1104.00
1752	518.00	824.00	1902	562.00	894.00	2052	614.00	964.00	2202	676.00	1034.00	2352	740.00	1106.00
1754	518.00	824.00	1904	562.00	894.00	2054	614.00	966.00	2204	678.00	1036.00	2354	740.00	1106.00
1756	518.00	826.00	1906	564.00	896.00	2056	616.00	966.00	2206	678.00	1036.00	2356	742.00	1108.00
1758	520.00	826.00	1908	564.00	896.00	2058	616.00	968.00	2208	680.00	1038.00	2358	742.00	1108.00
1760	520.00	828.00	1910	564.00	898.00	2060	618.00	968.00	2210	680.00	1038.00	2360	744.00	1110.00
1762	520.00	828.00	1912	566.00	898.00	2062	618.00	970.00	2212	680.00	1040.00	2362	744.00	1110.00
1764	520.00	830.00	1914	566.00	900.00	2064	618.00	970.00	2214	682.00	1040.00	2364	744.00	1112.00
1766	522.00	830.00	1916	566.00	900.00	2066	620.00	972.00	2216	682.00	1042.00	2366	746.00	1112.00
1768	522.00	830.00	1918	568.00	902.00	2068	620.00	972.00	2218	684.00	1042.00	2368	746.00	1112.00
1770	522.00	832.00	1920	568.00	902.00	2070	622.00	972.00	2220	684.00	1044.00	2370	748.00	1114.00
1772	524.00	832.00	1922	568.00	904.00	2072	622.00	974.00	2222	686.00	1044.00	2372	748.00	1114.00
1774	524.00	834.00	1924	568.00	904.00	2074	624.00	974.00	2224	686.00	1046.00	2374	750.00	1116.00
1776	524.00	834.00	1926	570.00	906.00	2076	624.00	976.00	2226	686.00	1046.00	2376	750.00	1116.00
1778	526.00	836.00	1928	570.00	906.00	2078	624.00	976.00	2228	688.00	1048.00	2378	750.00	1118.00
1780	526.00	836.00	1930	570.00	908.00	2080	626.00	978.00	2230	688.00	1048.00	2380	752.00	1118.00
1782	526.00	838.00	1932	572.00	908.00	2082	626.00	978.00	2232	690.00	1050.00	2382	752.00	1120.00
1784	526.00	838.00	1934	572.00	908.00	2084	628.00	980.00	2234	690.00	1050.00	2384	754.00	1120.00
1786	528.00	840.00	1936	572.00	910.00	2086	628.00	980.00	2236	692.00	1050.00	2386	754.00	1122.00
1788	528.00	840.00	1938	574.00	910.00	2088	628.00	982.00	2238	692.00	1052.00	2388	754.00	1122.00
1790	528.00	842.00	1940	574.00	912.00	2090	630.00	982.00	2240	692.00	1052.00	2390	756.00	1124.00
1792	530.00	842.00	1942	574.00	912.00	2092	630.00	984.00	2242	694.00	1054.00	2392	756.00	1124.00
1794	530.00	844.00	1944	574.00	914.00	2094	632.00	984.00	2244	694.00	1054.00	2394	758.00	1126.00
1796	530.00	844.00	1946	576.00	914.00	2096	632.00	986.00	2246	696.00	1056.00	2396	758.00	1126.00
1798	532.00	846.00	1948	576.00	916.00	2098	634.00	986.00	2248	696.00	1056.00	2398	760.00	1128.00
1800	532.00	846.00	1950	576.00	916.00	2100	634.00	986.00	2250	696.00	1058.00	2400	760.00	1128.00
1802	532.00	846.00	1952	578.00	918.00	2102	634.00	988.00	2252	698.00	1058.00	2402	760.00	1128.00
1804	532.00	848.00	1954	578.00	918.00	2104	636.00	988.00	2254	698.00	1060.00	2404	762.00	1130.00
1806	534.00	848.00	1956	578.00	920.00	2106	636.00	990.00	2256	700.00	1060.00	2406	762.00	1130.00
1808	534.00	850.00	1958	580.00	920.00	2108	638.00	990.00	2258	700.00	1062.00	2408	764.00	1132.00
1810	534.00	850.00	1960	580.00	922.00	2110	638.00	992.00	2260	702.00	1062.00	2410	764.00	1132.00
1812	536.00	852.00	1962	580.00	922.00	2112	638.00	992.00	2262	702.00	1064.00	2412	766.00	1134.00
1814	536.00	852.00	1964	580.00	924.00	2114	640.00	994.00	2264	702.00	1064.00	2414	766.00	1134.00
1816	536.00	854.00	1966	582.00	924.00	2116	640.00	994.00	2266	704.00	1066.00	2416	768.00	1136.00
1818	538.00	854.00	1968	582.00	924.00	2118	642.00	996.00	2268	704.00	1066.00	2418	768.00	1136.00
1820	538.00	856.00	1970	582.00	926.00	2120	642.00	996.00	2270	706.00	1066.00	2420	770.00	1138.00
1822	538.00	856.00	1972	584.00	926.00	2122	644.00	998.00	2272	706.00	1068.00	2422	770.00	1138.00
1824	538.00	858.00	1974	584.00	928.00	2124	644.00	998.00	2274	708.00	1068.00	2424	772.00	1140.00
1826	540.00	858.00	1976	584.00	928.00	2126	644.00	1000.00	2276	708.00	1070.00	2426	772.00	1140.00
1828	540.00	860.00	1978	586.00	930.00	2128	646.00	1000.00	2278	708.00	1070.00	2428	774.00	1142.00
1830	540.00	860.00	1980	586.00	930.00	2130	646.00	1002.00	2280	710.00	1072.00	2430	774.00	1142.00
1832	542.00	862.00	1982	586.00	932.00	2132	648.00	1002.00	2282	710.00	1072.00	2432	774.00	1144.00
1834	542.00	862.00	1984	586.00	932.00	2134	648.00	1002.00	2284	712.00	1074.00	2434	776.00	1144.00
1836	542.00	862.00	1986	588.00	934.00	2136	650.00	1004.00	2286	712.00	1074.00	2436	776.00	1144.00
1838	544.00	864.00	1988	588.00	934.00	2138	650.00	1004.00	2288	712.00	1076.00	2438	778.00	1146.00
1840	544.00	864.00	1990	588.00	936.00	2140	650.00	1006.00	2290	714.00	1076.00	2440	778.00	1146.00
1842	544.00	866.00	1992	590.00	936.00	2142	652.00	1006.00	2292	714.00	1078.00	2442	780.00	1148.00
1844	544.00	866.00	1994	590.00	938.00	2144	652.00	1008.00	2294	716.00	1078.00	2444	780.00	1148.00
1846	546.00	868.00	1996	590.00	938.00	2146	654.00	1008.00	2296	716.00	1080.00	2446	782.00	1150.00
1848	546.00	86												