

# Coefficients for calculating weekly withholding amounts

Incorporating Student Financial Supplement Scheme (SFSS) component and Higher Education Loan Programme (HELP) component.



**FOR PAYMENTS MADE ON OR AFTER 1 JULY 2008.**



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 Subdivisions 12-B (except sections 12-50 and 12-55), 12-C (except sections 12-85 and 12-90) and 12-D of Schedule 1.



For more information visit [www.ato.gov.au](http://www.ato.gov.au)



## WHO SHOULD USE THIS SCHEDULE?

This schedule has been produced for payers and registered software suppliers developing payroll software packages.

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have **both** an accumulated Higher Education Loan Programme (HELP) debt and an accumulated Financial Supplement debt.

## HECS IS NOW HELP

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

## FORMULAS FOR CALCULATING THE SFSS AND HELP COMPONENTS

Statements of formulas for separately calculating the Student Financial Supplement Scheme (SFSS) and HELP components, together with examples and sample data, can be found in:

- *PAYG withholding – Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component* (NAT 3305), and
- *PAYG withholding – Statement of formulas for calculating Higher Education Loan Programme (HELP) component* (NAT 2335).

## WHEN SHOULD THE HELP COMPONENT BE CALCULATED?

You will need to calculate the HELP component when a payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'YES' to the question 'Do you have an accumulated Higher Education Loan Programme (HELP) debt?'
- **not** applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration* due to low family income
- claimed the tax-free threshold with earnings of:
  - \$799 or more if paid weekly
  - \$1,598 or more if paid fortnightly
  - \$3,462.33 or more if paid monthly, or
  - \$10,387 or more if paid quarterly.

Where a payee has not claimed the tax-free threshold, the HELP component is calculated on earnings of:

- \$482 or more if paid weekly
- \$964 or more if paid fortnightly
- \$2,088.67 or more if paid monthly, or
- \$6,266 or more if paid quarterly.

## WHEN SHOULD THE SFSS COMPONENT BE CALCULATED?

You will need to calculate the SFSS component when a payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'YES' to the question 'Do you have an accumulated Financial Supplement debt?'
- **not** applied, for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, due to low family income
- claimed the tax-free threshold with earnings of:
  - \$799 or more if paid weekly
  - \$1,598 or more if paid fortnightly
  - \$3,462.33 or more if paid monthly, or
  - \$10,387 or more if paid quarterly.

Where a payee has not claimed the tax-free threshold, the SFSS component is calculated on earnings of:

- \$482 or more if paid weekly
- \$964 or more if paid fortnightly
- \$2,088.67 or more if paid monthly, or
- \$6,266 or more if paid quarterly.

The HELP and SFSS components are to be withheld from all earnings, including taxable allowances, bonuses and commissions.

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

## USING FORMULAS

Withholding amounts for payees who have both an accumulated HELP debt and FS debt can be expressed in a mathematical form. You will need to use the coefficients on page 3 and the formulas and methods specified in the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). A copy of this schedule is available from [www.ato.gov.au](http://www.ato.gov.au)

## ROUNDING OF WITHHOLDING AMOUNTS

Withholding amounts calculated as a result of applying the formulas should be rounded to the nearest dollar. Values ending in 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.

## ACCOUNTING SOFTWARE

Software written in accordance with the formulas 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.

**COEFFICIENTS FOR CALCULATING WEEKLY WITHHOLDING AMOUNTS  
INCORPORATING SFSS AND HELP COMPONENTS**

The coefficients stated below should be used in accordance with the method specified in the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). These formulas are effective for payments made on or after 1 July 2008.

**!** If two payees are taxed using a particular scale – for example, Scale 2 – but only one of them has an accumulated HELP debt and an accumulated SFSS debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the SFSS and HELP components and the other won't. For example, name one 'Scale 2' and the other 'Scale 22'. The SFSS and HELP components do not apply where the payee has not provided a tax file number.

Where tax free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
259	0.1650	0.1650	259	0.1650	0.1650
336	0.1850	0.4331	336	0.1850	0.4331
836	0.3350	50.9139	482	0.3350	50.9139
1221	0.3150	34.1831	573	0.3950	50.9139
3144	0.4150	156.2985	664	0.4000	50.9139
3144 & over	0.4650	313.5101	716	0.4150	50.9139
			793	0.4200	50.9139
			836	0.4250	50.9139
			886	0.4050	34.1831
			949	0.4100	34.1831
			1076	0.4150	34.1831
			1168	0.4300	34.1831
			1221	0.4350	34.1831
			3144	0.5350	156.2985
			3144 & over	0.5850	313.5101

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
186	—	—	186	—	—
329	0.1514	28.2692	329	0.1514	28.2692
387	0.2524	61.5554	387	0.2524	61.5554
571	0.1666	28.2697	571	0.1666	28.2697
647	0.1868	39.8081	647	0.1868	39.8081
1147	0.3350	135.8235	799	0.3350	135.8235
1532	0.3150	112.8697	891	0.3950	135.8235
3455	0.4150	266.1004	982	0.4000	135.8235
3455 & over	0.4650	438.8697	1033	0.4150	135.8235
			1111	0.4200	135.8235
			1147	0.4250	135.8235
			1203	0.4050	112.8697
			1266	0.4100	112.8697
			1394	0.4150	112.8697
			1485	0.4300	112.8697
			1532	0.4350	112.8697
			3455	0.5350	266.1004
			3455 & over	0.5850	438.8697

Foreign residents Scale 3					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
653	0.2900	0.2900	653	0.2900	0.2900
1538	0.3000	6.5385	799	0.3000	6.5385
3461	0.4000	160.3846	891	0.3600	6.5385
3461 & over	0.4500	333.4615	982	0.3650	6.5385
			1033	0.3800	6.5385
			1111	0.3850	6.5385
			1203	0.3900	6.5385
			1266	0.3950	6.5385
			1394	0.4000	6.5385
			1485	0.4150	6.5385
			1538	0.4200	6.5385
			3461	0.5200	160.3846
			3461 & over	0.5700	333.4615

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
186	—	—	186	—	—
571	0.1514	28.2692	571	0.1514	28.2692
647	0.1716	39.8077	647	0.1716	39.8077
1147	0.3200	135.9154	799	0.3200	135.9154
1532	0.3000	112.9615	891	0.3800	135.9154
3455	0.4000	266.1923	982	0.3850	135.9154
3455 & over	0.4500	438.9615	1033	0.4000	135.9154
			1111	0.4050	135.9154
			1147	0.4100	135.9154
			1203	0.3900	112.9615
			1266	0.3950	112.9615
			1394	0.4000	112.9615
			1485	0.4150	112.9615
			1532	0.4200	112.9615
			3455	0.5200	266.1923
			3455 & over	0.5700	438.9615

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
186	—	—	186	—	—
556	0.1514	28.2692	556	0.1514	28.2692
571	0.2019	56.3529	571	0.2019	56.3529
647	0.2221	67.8913	647	0.2221	67.8913
654	0.3700	163.6913	654	0.3700	163.6913
1147	0.3275	135.8694	799	0.3275	135.8694
1532	0.3075	112.9155	891	0.3875	135.8694
3455	0.4075	266.1463	982	0.3925	135.8694
3455 & over	0.4575	438.9155	1033	0.4075	135.8694
			1111	0.4125	135.8694
			1147	0.4175	135.8694
			1203	0.3975	112.9155
			1266	0.4025	112.9155
			1394	0.4075	112.9155
			1485	0.4225	112.9155
			1532	0.4275	112.9155
			3455	0.5275	266.1463
			3455 & over	0.5775	438.9155

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
188	—	—	188	—	—
332	0.1500	28.2692	332	0.1500	28.2692
391	0.2500	61.5554	391	0.2500	61.5554
576	0.1650	28.2697	576	0.1650	28.2697
653	0.1850	39.8081	653	0.1850	39.8081
1153	0.3350	137.8851	799	0.3350	137.8851
1538	0.3150	114.8081	891	0.3950	137.8851
3461	0.4150	268.6543	982	0.4000	137.8851
3461 & over	0.4650	441.7312	1033	0.4150	137.8851
			1111	0.4200	137.8851
			1153	0.4250	137.8851
			1203	0.4050	114.8081
			1266	0.4100	114.8081
			1394	0.4150	114.8081
			1485	0.4300	114.8081
			1538	0.4350	114.8081
			3461	0.5350	268.6543
			3461 & over	0.5850	441.7312

**!** The HELP debt and an accumulated Financial Supplement debt does not apply to Scale 4 (where the payee has not provided a Tax file number).

**SAMPLE DATA**

**Weekly withholding amounts incorporating HELP and SFSS components**

Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
185	31.00	—	54.00	—	—	—
186	31.00	—	54.00	—	—	—
187	31.00	—	54.00	—	—	—
188	31.00	—	55.00	—	—	—
258	43.00	11.00	75.00	11.00	11.00	11.00
259	48.00	11.00	75.00	11.00	11.00	11.00
328	60.00	22.00	95.00	22.00	22.00	21.00
329	61.00	22.00	95.00	22.00	22.00	21.00
331	61.00	22.00	96.00	22.00	22.00	22.00
332	61.00	22.00	96.00	22.00	22.00	22.00
335	62.00	23.00	97.00	23.00	23.00	22.00
336	62.00	24.00	97.00	23.00	23.00	23.00
386	79.00	36.00	112.00	30.00	30.00	35.00
387	79.00	36.00	112.00	30.00	30.00	35.00
390	80.00	37.00	113.00	31.00	31.00	36.00
391	80.00	37.00	113.00	31.00	31.00	36.00
481	111.00	52.00	139.00	45.00	45.00	51.00
482	140.00	52.00	140.00	45.00	45.00	51.00
555	169.00	64.00	161.00	56.00	56.00	63.00
556	169.00	65.00	161.00	56.00	56.00	64.00
570	175.00	67.00	165.00	58.00	59.00	66.00
571	175.00	67.00	166.00	58.00	59.00	66.00
572	175.00	67.00	166.00	59.00	59.00	66.00
573	179.00	67.00	166.00	59.00	60.00	66.00
575	179.00	68.00	167.00	59.00	60.00	67.00
576	180.00	68.00	167.00	59.00	60.00	67.00
646	208.00	81.00	187.00	71.00	76.00	80.00
647	208.00	81.00	188.00	71.00	76.00	80.00
652	210.00	83.00	189.00	73.00	78.00	81.00
653	211.00	83.00	190.00	73.00	78.00	81.00
654	211.00	84.00	190.00	74.00	79.00	82.00
655	211.00	84.00	190.00	74.00	79.00	82.00
663	215.00	87.00	193.00	77.00	82.00	85.00
664	225.00	87.00	193.00	77.00	82.00	85.00
715	246.00	104.00	208.00	93.00	99.00	102.00
716	250.00	104.00	209.00	94.00	99.00	102.00
792	282.00	130.00	231.00	118.00	124.00	128.00
793	287.00	130.00	232.00	118.00	124.00	128.00
798	289.00	132.00	233.00	120.00	126.00	130.00
799	289.00	180.00	281.00	168.00	174.00	178.00
835	304.00	194.00	294.00	182.00	188.00	192.00

Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
836	305.00	195.00	295.00	182.00	188.00	193.00
885	325.00	214.00	312.00	201.00	207.00	212.00
886	329.00	215.00	313.00	201.00	208.00	212.00
890	331.00	216.00	314.00	203.00	209.00	214.00
891	332.00	221.00	319.00	208.00	214.00	219.00
948	355.00	244.00	340.00	229.00	237.00	242.00
949	360.00	244.00	340.00	230.00	237.00	242.00
981	373.00	257.00	352.00	242.00	250.00	255.00
982	374.00	272.00	367.00	257.00	265.00	270.00
1032	395.00	293.00	386.00	277.00	285.00	291.00
1033	395.00	298.00	392.00	283.00	291.00	296.00
1075	412.00	316.00	408.00	300.00	308.00	314.00
1076	429.00	317.00	408.00	300.00	308.00	314.00
1110	444.00	331.00	421.00	314.00	322.00	329.00
1111	444.00	337.00	427.00	320.00	328.00	335.00
1146	459.00	352.00	441.00	334.00	343.00	350.00
1147	459.00	352.00	441.00	335.00	343.00	350.00
1152	462.00	354.00	443.00	337.00	345.00	352.00
1153	462.00	354.00	444.00	337.00	346.00	353.00
1167	468.00	360.00	449.00	343.00	351.00	358.00
1168	474.00	361.00	449.00	343.00	352.00	359.00
1202	489.00	374.00	463.00	356.00	365.00	372.00
1203	490.00	381.00	469.00	363.00	372.00	379.00
1220	497.00	388.00	476.00	369.00	379.00	386.00
1221	497.00	388.00	476.00	370.00	379.00	386.00
1265	521.00	406.00	494.00	387.00	397.00	404.00
1266	522.00	413.00	500.00	394.00	403.00	411.00
1393	589.00	466.00	551.00	445.00	455.00	464.00
1394	590.00	487.00	572.00	466.00	476.00	485.00
1484	638.00	526.00	610.00	503.00	514.00	524.00
1485	639.00	534.00	618.00	511.00	522.00	532.00
1531	663.00	554.00	637.00	530.00	542.00	552.00
1532	664.00	554.00	637.00	531.00	543.00	552.00
1537	667.00	557.00	639.00	534.00	545.00	554.00
1538	667.00	557.00	640.00	534.00	546.00	555.00
3143	1526.00	1416.00	1474.00	1369.00	1392.00	1413.00
3144	1526.00	1416.00	1475.00	1369.00	1393.00	1414.00
3454	1708.00	1582.00	1636.00	1530.00	1556.00	1580.00
3455	1708.00	1583.00	1637.00	1531.00	1557.00	1580.00
3460	1711.00	1586.00	1639.00	1534.00	1560.00	1583.00
3461	1712.00	1586.00	1640.00	1534.00	1560.00	1584.00

**Fortnightly withholding amounts incorporating HELP and SFSS components**

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
370	62.00	—	108.00	—	—	—
372	62.00	—	108.00	—	—	—
374	62.00	—	108.00	—	—	—
376	62.00	—	110.00	—	—	—
516	86.00	22.00	150.00	22.00	22.00	22.00
518	96.00	22.00	150.00	22.00	22.00	22.00
656	120.00	44.00	190.00	44.00	44.00	42.00
658	122.00	44.00	190.00	44.00	44.00	42.00
662	122.00	44.00	192.00	44.00	44.00	44.00
664	122.00	44.00	192.00	44.00	44.00	44.00
670	124.00	46.00	194.00	46.00	46.00	44.00
672	124.00	48.00	194.00	46.00	46.00	46.00
772	158.00	72.00	224.00	60.00	60.00	70.00
774	158.00	72.00	224.00	60.00	60.00	70.00
780	160.00	74.00	226.00	62.00	62.00	72.00
782	160.00	74.00	226.00	62.00	62.00	72.00
962	222.00	104.00	278.00	90.00	90.00	102.00
964	280.00	104.00	280.00	90.00	90.00	102.00
1110	338.00	128.00	322.00	112.00	112.00	126.00
1112	338.00	130.00	322.00	112.00	112.00	128.00
1140	350.00	134.00	330.00	116.00	118.00	132.00
1142	350.00	134.00	332.00	116.00	118.00	132.00
1144	350.00	134.00	332.00	118.00	118.00	132.00
1146	358.00	134.00	332.00	118.00	120.00	132.00
1150	358.00	136.00	334.00	118.00	120.00	134.00
1152	360.00	136.00	334.00	118.00	120.00	134.00
1292	416.00	162.00	374.00	142.00	152.00	160.00
1294	416.00	162.00	376.00	142.00	152.00	160.00
1304	420.00	166.00	378.00	146.00	156.00	162.00
1306	422.00	166.00	380.00	146.00	156.00	162.00
1308	422.00	168.00	380.00	148.00	158.00	164.00
1310	422.00	168.00	380.00	148.00	158.00	164.00
1326	430.00	174.00	386.00	154.00	164.00	170.00
1328	450.00	174.00	386.00	154.00	164.00	170.00
1430	492.00	208.00	416.00	186.00	198.00	204.00
1432	500.00	208.00	418.00	188.00	198.00	204.00
1584	564.00	260.00	462.00	236.00	248.00	256.00
1586	574.00	260.00	464.00	236.00	248.00	256.00
1596	578.00	264.00	466.00	240.00	252.00	260.00
1598	578.00	360.00	562.00	336.00	348.00	356.00
1670	608.00	388.00	588.00	364.00	376.00	384.00

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
1672	610.00	390.00	590.00	364.00	376.00	386.00
1770	650.00	428.00	624.00	402.00	414.00	424.00
1772	658.00	430.00	628.00	402.00	416.00	424.00
1780	662.00	432.00	628.00	406.00	418.00	428.00
1782	664.00	442.00	638.00	416.00	428.00	438.00
1896	710.00	488.00	680.00	458.00	474.00	484.00
1898	720.00	488.00	680.00	460.00	474.00	484.00
1962	746.00	514.00	704.00	484.00	500.00	510.00
1964	748.00	544.00	734.00	514.00	530.00	540.00
2064	790.00	586.00	772.00	554.00	570.00	582.00
2066	790.00	596.00	784.00	566.00	582.00	592.00
2150	824.00	632.00	816.00	600.00	616.00	628.00
2152	858.00	634.00	816.00	600.00	616.00	628.00
2220	888.00	662.00	842.00	628.00	644.00	658.00
2222	888.00	674.00	854.00	640.00	656.00	670.00
2292	918.00	704.00	882.00	668.00	686.00	700.00
2294	918.00	704.00	882.00	670.00	686.00	700.00
2304	924.00	708.00	886.00	674.00	690.00	704.00
2306	924.00	708.00	888.00	674.00	692.00	706.00
2334	936.00	720.00	898.00	686.00	702.00	716.00
2336	948.00	722.00	898.00	686.00	704.00	718.00
2404	978.00	748.00	926.00	712.00	730.00	744.00
2406	980.00					

## Monthly withholding amounts incorporating HELP and SFSS components

Monthly earnings	Amounts to be withheld						Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7		Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading		No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
801.67	134.00	—	234.00	—	—	—	3622.67	1322.00	845.00	1278.00	789.00	815.00	836.00
806.00	134.00	—	234.00	—	—	—	3835.00	1408.00	927.00	1352.00	871.00	897.00	919.00
810.33	134.00	—	234.00	—	—	—	3839.33	1426.00	932.00	1356.00	871.00	901.00	919.00
814.67	134.00	—	238.00	—	—	—	3856.67	1434.00	936.00	1361.00	880.00	906.00	927.00
1118.00	186.00	48.00	325.00	48.00	48.00	48.00	3861.00	1439.00	958.00	1382.00	901.00	927.00	949.00
1122.33	208.00	48.00	325.00	48.00	48.00	48.00	4108.00	1538.00	1057.00	1473.00	992.00	1027.00	1049.00
1421.33	260.00	95.00	412.00	95.00	95.00	91.00	4112.33	1560.00	1057.00	1473.00	997.00	1027.00	1049.00
1425.67	264.00	95.00	412.00	95.00	95.00	91.00	4251.00	1616.00	1114.00	1525.00	1049.00	1083.00	1105.00
1434.33	264.00	95.00	416.00	95.00	95.00	95.00	4255.33	1621.00	1179.00	1590.00	1114.00	1148.00	1170.00
1438.67	264.00	95.00	416.00	95.00	95.00	95.00	4472.00	1712.00	1270.00	1673.00	1200.00	1235.00	1261.00
1451.67	269.00	100.00	420.00	100.00	100.00	95.00	4476.33	1712.00	1291.00	1699.00	1226.00	1261.00	1283.00
1456.00	269.00	104.00	420.00	100.00	100.00	100.00	4658.33	1785.00	1369.00	1768.00	1300.00	1335.00	1361.00
1672.67	342.00	156.00	485.00	130.00	130.00	152.00	4662.67	1859.00	1374.00	1768.00	1300.00	1335.00	1361.00
1677.00	342.00	156.00	485.00	130.00	130.00	152.00	4810.00	1924.00	1434.00	1824.00	1361.00	1395.00	1426.00
1690.00	347.00	160.00	490.00	134.00	134.00	156.00	4814.33	1924.00	1460.00	1850.00	1387.00	1421.00	1452.00
1694.33	347.00	160.00	490.00	134.00	134.00	156.00	4966.00	1989.00	1525.00	1911.00	1447.00	1486.00	1517.00
2084.33	481.00	225.00	602.00	195.00	195.00	221.00	4970.33	1989.00	1525.00	1911.00	1452.00	1486.00	1517.00
2088.67	607.00	225.00	607.00	195.00	195.00	221.00	4992.00	2002.00	1534.00	1920.00	1460.00	1495.00	1525.00
2405.00	732.00	277.00	698.00	243.00	243.00	273.00	4996.33	2002.00	1534.00	1924.00	1460.00	1499.00	1530.00
2409.33	732.00	282.00	698.00	243.00	243.00	277.00	5057.00	2028.00	1560.00	1946.00	1486.00	1521.00	1551.00
2470.00	758.00	290.00	715.00	251.00	256.00	286.00	5061.33	2054.00	1564.00	1946.00	1486.00	1525.00	1556.00
2474.33	758.00	290.00	719.00	251.00	256.00	286.00	5208.67	2119.00	1621.00	2006.00	1543.00	1582.00	1612.00
2478.67	758.00	290.00	719.00	256.00	256.00	286.00	5213.00	2123.00	1651.00	2032.00	1573.00	1612.00	1642.00
2483.00	776.00	290.00	719.00	256.00	260.00	286.00	5286.67	2154.00	1681.00	2063.00	1599.00	1642.00	1673.00
2491.67	776.00	295.00	724.00	256.00	260.00	290.00	5291.00	2154.00	1681.00	2063.00	1603.00	1642.00	1673.00
2496.00	780.00	295.00	724.00	256.00	260.00	290.00	5481.67	2258.00	1759.00	2141.00	1677.00	1720.00	1751.00
2799.33	901.00	351.00	810.00	308.00	329.00	347.00	5486.00	2262.00	1790.00	2167.00	1707.00	1746.00	1781.00
2803.67	901.00	351.00	815.00	308.00	329.00	347.00	6036.33	2552.00	2019.00	2388.00	1928.00	1972.00	2011.00
2825.33	910.00	360.00	819.00	316.00	338.00	351.00	6040.67	2557.00	2110.00	2479.00	2019.00	2063.00	2102.00
2829.67	914.00	360.00	823.00	316.00	338.00	351.00	6430.67	2765.00	2279.00	2643.00	2180.00	2227.00	2271.00
2834.00	914.00	364.00	823.00	321.00	342.00	355.00	6435.00	2769.00	2314.00	2678.00	2214.00	2262.00	2305.00
2838.33	914.00	364.00	823.00	321.00	342.00	355.00	6634.33	2873.00	2401.00	2760.00	2297.00	2349.00	2392.00
2873.00	932.00	377.00	836.00	334.00	355.00	368.00	6638.67	2877.00	2401.00	2760.00	2301.00	2353.00	2392.00
2877.33	975.00	377.00	836.00	334.00	355.00	368.00	6660.33	2890.00	2414.00	2769.00	2314.00	2362.00	2401.00
3098.33	1066.00	451.00	901.00	403.00	429.00	442.00	6664.67	2890.00	2414.00	2773.00	2314.00	2366.00	2405.00
3102.67	1083.00	451.00	906.00	407.00	429.00	442.00	13619.67	6613.00	6136.00	6387.00	5932.00	6032.00	6123.00
3432.00	1222.00	563.00	1001.00	511.00	537.00	555.00	13624.00	6613.00	6136.00	6392.00	5932.00	6036.00	6127.00
3436.33	1244.00	563.00	1005.00	511.00	537.00	555.00	14967.33	7401.00	6855.00	7089.00	6630.00	6743.00	6847.00
3458.00	1252.00	572.00	1010.00	520.00	546.00	563.00	14971.67	7401.00	6860.00	7094.00	6634.00	6747.00	6847.00
3462.33	1252.00	780.00	1218.00	728.00	754.00	771.00	14993.33	7414.00	6873.00	7102.00	6647.00	6760.00	6860.00
3618.33	1317.00	841.00	1274.00	789.00	815.00	832.00	14997.67	7419.00	6873.00	7107.00	6647.00	6760.00	6864.00

ⓘ Withholding amounts incorporating HELP and SFSS components calculated by using the coefficients on page 3 may differ slightly from the sums of the amount shown in the PAYG, HELP and SFSS tax tables. The differences result from rounding.

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