

# Fortnightly tax table

! For payments made on or after 1 July 2015

! Includes the tax offset ready reckoner on page 9.

If exact earnings amount not shown use the nearest lower figure.

Fortnightly earnings	Amount to be withheld		Fortnightly earnings	Amount to be withheld		Fortnightly earnings	Amount to be withheld		Fortnightly earnings	Amount to be withheld		Fortnightly earnings	Amount to be withheld	
	With tax-free threshold	No tax-free threshold		With tax-free threshold	No tax-free threshold		With tax-free threshold	No tax-free threshold		With tax-free threshold	No tax-free threshold		With tax-free threshold	No tax-free threshold
	1	2		1	2		1	2		1	2		1	2
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2.00	—	—	62.00	—	12.00	122.00	—	24.00	182.00	—	38.00	242.00	—	52.00
4.00	—	—	64.00	—	12.00	124.00	—	26.00	184.00	—	40.00	244.00	—	54.00
6.00	—	2.00	66.00	—	12.00	126.00	—	26.00	186.00	—	40.00	246.00	—	54.00
8.00	—	2.00	68.00	—	12.00	128.00	—	26.00	188.00	—	40.00	248.00	—	54.00
10.00	—	2.00	70.00	—	14.00	130.00	—	26.00	190.00	—	40.00	250.00	—	54.00
12.00	—	2.00	72.00	—	14.00	132.00	—	28.00	192.00	—	42.00	252.00	—	56.00
14.00	—	2.00	74.00	—	14.00	134.00	—	28.00	194.00	—	42.00	254.00	—	56.00
16.00	—	4.00	76.00	—	14.00	136.00	—	28.00	196.00	—	42.00	256.00	—	56.00
18.00	—	4.00	78.00	—	14.00	138.00	—	28.00	198.00	—	42.00	258.00	—	56.00
20.00	—	4.00	80.00	—	16.00	140.00	—	30.00	200.00	—	44.00	260.00	—	58.00
22.00	—	4.00	82.00	—	16.00	142.00	—	30.00	202.00	—	44.00	262.00	—	58.00
24.00	—	4.00	84.00	—	16.00	144.00	—	30.00	204.00	—	44.00	264.00	—	58.00
26.00	—	4.00	86.00	—	16.00	146.00	—	30.00	206.00	—	44.00	266.00	—	58.00
28.00	—	6.00	88.00	—	16.00	148.00	—	32.00	208.00	—	44.00	268.00	—	58.00
30.00	—	6.00	90.00	—	18.00	150.00	—	32.00	210.00	—	46.00	270.00	—	60.00
32.00	—	6.00	92.00	—	18.00	152.00	—	32.00	212.00	—	46.00	272.00	—	60.00
34.00	—	6.00	94.00	—	18.00	154.00	—	32.00	214.00	—	46.00	274.00	—	60.00
36.00	—	6.00	96.00	—	18.00	156.00	—	32.00	216.00	—	46.00	276.00	—	60.00
38.00	—	8.00	98.00	—	20.00	158.00	—	34.00	218.00	—	48.00	278.00	—	62.00
40.00	—	8.00	100.00	—	20.00	160.00	—	34.00	220.00	—	48.00	280.00	—	62.00
42.00	—	8.00	102.00	—	20.00	162.00	—	34.00	222.00	—	48.00	282.00	—	62.00
44.00	—	8.00	104.00	—	20.00	164.00	—	34.00	224.00	—	48.00	284.00	—	62.00
46.00	—	8.00	106.00	—	22.00	166.00	—	36.00	226.00	—	50.00	286.00	—	64.00
48.00	—	10.00	108.00	—	22.00	168.00	—	36.00	228.00	—	50.00	288.00	—	64.00
50.00	—	10.00	110.00	—	22.00	170.00	—	36.00	230.00	—	50.00	290.00	—	64.00
52.00	—	10.00	112.00	—	22.00	172.00	—	36.00	232.00	—	50.00	292.00	—	64.00
54.00	—	10.00	114.00	—	24.00	174.00	—	38.00	234.00	—	50.00	294.00	—	64.00
56.00	—	10.00	116.00	—	24.00	176.00	—	38.00	236.00	—	52.00	296.00	—	66.00
58.00	—	12.00	118.00	—	24.00	178.00	—	38.00	238.00	—	52.00	298.00	—	66.00
60.00	—	12.00	120.00	—	24.00	180.00	—	38.00	240.00	—	52.00	300.00	—	66.00



# Fortnightly tax table

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
302.00	—	66.00	472.00	—	106.00	642.00	—	146.00	812.00	22.00	196.00	982.00	72.00	254.00
304.00	—	68.00	474.00	—	106.00	644.00	—	146.00	814.00	22.00	196.00	984.00	72.00	256.00
306.00	—	68.00	476.00	—	108.00	646.00	—	146.00	816.00	24.00	198.00	986.00	72.00	256.00
308.00	—	68.00	478.00	—	108.00	648.00	—	148.00	818.00	24.00	198.00	988.00	72.00	256.00
310.00	—	68.00	480.00	—	108.00	650.00	—	148.00	820.00	24.00	198.00	990.00	74.00	258.00
312.00	—	70.00	482.00	—	108.00	652.00	—	148.00	822.00	26.00	200.00	992.00	74.00	258.00
314.00	—	70.00	484.00	—	110.00	654.00	—	148.00	824.00	26.00	200.00	994.00	74.00	258.00
316.00	—	70.00	486.00	—	110.00	656.00	—	148.00	826.00	26.00	200.00	996.00	74.00	260.00
318.00	—	70.00	488.00	—	110.00	658.00	—	150.00	828.00	26.00	202.00	998.00	76.00	260.00
320.00	—	70.00	490.00	—	110.00	660.00	—	150.00	830.00	28.00	202.00	1000.00	76.00	262.00
322.00	—	72.00	492.00	—	110.00	662.00	—	150.00	832.00	28.00	202.00	1002.00	76.00	262.00
324.00	—	72.00	494.00	—	112.00	664.00	—	150.00	834.00	28.00	204.00	1004.00	76.00	262.00
326.00	—	72.00	496.00	—	112.00	666.00	—	152.00	836.00	30.00	204.00	1006.00	76.00	264.00
328.00	—	72.00	498.00	—	112.00	668.00	—	152.00	838.00	30.00	204.00	1008.00	78.00	264.00
330.00	—	74.00	500.00	—	112.00	670.00	—	152.00	840.00	30.00	206.00	1010.00	78.00	264.00
332.00	—	74.00	502.00	—	114.00	672.00	—	152.00	842.00	30.00	206.00	1012.00	78.00	266.00
334.00	—	74.00	504.00	—	114.00	674.00	—	154.00	844.00	32.00	206.00	1014.00	78.00	266.00
336.00	—	74.00	506.00	—	114.00	676.00	—	154.00	846.00	32.00	208.00	1016.00	78.00	266.00
338.00	—	76.00	508.00	—	114.00	678.00	—	154.00	848.00	32.00	208.00	1018.00	80.00	268.00
340.00	—	76.00	510.00	—	116.00	680.00	—	154.00	850.00	34.00	208.00	1020.00	80.00	268.00
342.00	—	76.00	512.00	—	116.00	682.00	—	154.00	852.00	34.00	210.00	1022.00	80.00	268.00
344.00	—	76.00	514.00	—	116.00	684.00	—	156.00	854.00	34.00	210.00	1024.00	80.00	270.00
346.00	—	76.00	516.00	—	116.00	686.00	—	156.00	856.00	34.00	210.00	1026.00	80.00	270.00
348.00	—	78.00	518.00	—	116.00	688.00	—	156.00	858.00	36.00	212.00	1028.00	82.00	270.00
350.00	—	78.00	520.00	—	118.00	690.00	—	156.00	860.00	36.00	212.00	1030.00	82.00	272.00
352.00	—	78.00	522.00	—	118.00	692.00	—	158.00	862.00	36.00	214.00	1032.00	82.00	272.00
354.00	—	78.00	524.00	—	118.00	694.00	—	158.00	864.00	38.00	214.00	1034.00	82.00	272.00
356.00	—	80.00	526.00	—	118.00	696.00	—	158.00	866.00	38.00	214.00	1036.00	84.00	274.00
358.00	—	80.00	528.00	—	120.00	698.00	—	158.00	868.00	38.00	216.00	1038.00	84.00	274.00
360.00	—	80.00	530.00	—	120.00	700.00	—	160.00	870.00	38.00	216.00	1040.00	84.00	274.00
362.00	—	80.00	532.00	—	120.00	702.00	—	160.00	872.00	40.00	216.00	1042.00	84.00	276.00
364.00	—	82.00	534.00	—	120.00	704.00	—	160.00	874.00	40.00	218.00	1044.00	84.00	276.00
366.00	—	82.00	536.00	—	122.00	706.00	—	160.00	876.00	40.00	218.00	1046.00	86.00	278.00
368.00	—	82.00	538.00	—	122.00	708.00	—	160.00	878.00	42.00	218.00	1048.00	86.00	278.00
370.00	—	82.00	540.00	—	122.00	710.00	—	162.00	880.00	42.00	220.00	1050.00	86.00	278.00
372.00	—	84.00	542.00	—	122.00	712.00	—	162.00	882.00	42.00	220.00	1052.00	86.00	280.00
374.00	—	84.00	544.00	—	122.00	714.00	2.00	162.00	884.00	42.00	220.00	1054.00	86.00	280.00
376.00	—	84.00	546.00	—	124.00	716.00	2.00	162.00	886.00	44.00	222.00	1056.00	88.00	280.00
378.00	—	84.00	548.00	—	124.00	718.00	2.00	164.00	888.00	44.00	222.00	1058.00	88.00	282.00
380.00	—	84.00	550.00	—	124.00	720.00	2.00	164.00	890.00	44.00	222.00	1060.00	88.00	282.00
382.00	—	86.00	552.00	—	124.00	722.00	2.00	164.00	892.00	46.00	224.00	1062.00	88.00	282.00
384.00	—	86.00	554.00	—	126.00	724.00	4.00	166.00	894.00	46.00	224.00	1064.00	88.00	284.00
386.00	—	86.00	556.00	—	126.00	726.00	4.00	166.00	896.00	46.00	224.00	1066.00	90.00	284.00
388.00	—	86.00	558.00	—	126.00	728.00	4.00	166.00	898.00	48.00	226.00	1068.00	90.00	284.00
390.00	—	88.00	560.00	—	126.00	730.00	4.00	168.00	900.00	48.00	226.00	1070.00	90.00	286.00
392.00	—	88.00	562.00	—	128.00	732.00	4.00	168.00	902.00	48.00	226.00	1072.00	90.00	286.00
394.00	—	88.00	564.00	—	128.00	734.00	4.00	168.00	904.00	48.00	228.00	1074.00	92.00	286.00
396.00	—	88.00	566.00	—	128.00	736.00	6.00	170.00	906.00	50.00	228.00	1076.00	92.00	288.00
398.00	—	90.00	568.00	—	128.00	738.00	6.00	170.00	908.00	50.00	230.00	1078.00	92.00	288.00
400.00	—	90.00	570.00	—	128.00	740.00	6.00	170.00	910.00	50.00	230.00	1080.00	92.00	288.00
402.00	—	90.00	572.00	—	130.00	742.00	6.00	172.00	912.00	52.00	230.00	1082.00	92.00	290.00
404.00	—	90.00	574.00	—	130.00	744.00	6.00	172.00	914.00	52.00	232.00	1084.00	94.00	290.00
406.00	—	90.00	576.00	—	130.00	746.00	8.00	172.00	916.00	52.00	232.00	1086.00	94.00	290.00
408.00	—	92.00	578.00	—	130.00	748.00	8.00	174.00	918.00	52.00	232.00	1088.00	94.00	292.00
410.00	—	92.00	580.00	—	132.00	750.00	8.00	174.00	920.00	54.00	234.00	1090.00	94.00	292.00
412.00	—	92.00	582.00	—	132.00	752.00	8.00	174.00	922.00	54.00	234.00	1092.00	94.00	292.00
414.00	—	92.00	584.00	—	132.00	754.00	8.00	176.00	924.00	54.00	234.00	1094.00	96.00	294.00
416.00	—	94.00	586.00	—	132.00	756.00	10.00	176.00	926.00	56.00	236.00	1096.00	96.00	294.00
418.00	—	94.00	588.00	—	134.00	758.00	10.00	176.00	928.00	56.00	236.00	1098.00	96.00	296.00
420.00	—	94.00	590.00	—	134.00	760.00	10.00	178.00	930.00	56.00	236.00	1100.00	96.00	296.00
422.00	—	94.00	592.00	—	134.00	762.00	10.00	178.00	932.00	56.00	238.00	1102.00	96.00	296.00
424.00	—	96.00	594.00	—	134.00	764.00	10.00	178.00	934.00	58.00	238.00	1104.00	98.00	298.00
426.00	—	96.00	596.00	—	134.00	766.00	10.00	180.00	936.00	58.00	238.00	1106.00	98.00	298.00
428.00	—	96.00	598.00	—	136.00	768.00	12.00	180.00	938.00	58.00	240.00	1108.00	98.00	298.00
430.00	—	96.00	600.00	—	136.00	770.00	12.00	182.00	940.00	60.00	240.00	1110.00	98.00	300.00
432.00	—	96.00	602.00	—	136.00	772.00	12.00	182.00	942.00	60.00	240.00	1112.00	100.00	300.00
434.00	—	98.00	604.00	—	136.00	774.00	12.00	182.00	944.00	60.00	242.00	1114.00	100.00	300.00
436.00	—	98.00	606.00	—	138.00	776.00	12.00	184.00	946.00	60.00	242.00	1116.00	100.00	302.00
438.00	—	98.00	608.00	—	138.00	778.00	14.00	184.00	948.00	62.00	242.00	1118.00	100.00	302.00
440.00	—	98.00	610.00	—	138.00	780.00	14.00	184.00	950.00	62.00	244.00	1120.00	100.00	302.00
442.00	—	100.00	612.00	—	138.00	782.00	14.00	186.00	952.00	62.00	244.00	1122.00	102.00	304.00
444.00	—	100.00	614.00	—	140.00	784.00	14.00	186.00	954.00	64.00	246.00	1124.00	102.00	304.00
446.00	—	100.00	616.00	—	140.00	786.00	14.00	186.00	956.00	64.00	246.00	1126.00	102.00	304.00
448.00	—	100.00	618.00	—	140.00	788.00	16.00	188.00	958.00	64.00	246.00	1128.00	102.00	306.00
450.00	—	102.00	620.00	—	140.00	790.00	16.00	188.00	960.00	66.00	248.00	1130.00	102.00	306.00
452.00	—	102.00	622.00	—	142.00	792.00	16.00	188.00	962.00	66.00	248.00	1132.00	104.00	306.00
454.00	—	102.00	624.00	—	142.00	794.00	16.00	190.00</						





















# Fortnightly tax table

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6252.00	1976.00	2252.00	6312.00	2000.00	2282.00	6372.00	2024.00	2312.00	6432.00	2046.00	2342.00	6492.00	2070.00	2370.00
6254.00	1978.00	2254.00	6314.00	2000.00	2284.00	6374.00	2024.00	2312.00	6434.00	2048.00	2342.00	6494.00	2072.00	2372.00
6256.00	1978.00	2254.00	6316.00	2002.00	2284.00	6376.00	2024.00	2314.00	6436.00	2048.00	2342.00	6496.00	2072.00	2372.00
6258.00	1978.00	2256.00	6318.00	2002.00	2286.00	6378.00	2026.00	2314.00	6438.00	2050.00	2344.00	6498.00	2072.00	2374.00
6260.00	1980.00	2256.00	6320.00	2004.00	2286.00	6380.00	2026.00	2316.00	6440.00	2050.00	2344.00	6500.00	2074.00	2374.00
6262.00	1980.00	2258.00	6322.00	2004.00	2288.00	6382.00	2028.00	2316.00	6442.00	2050.00	2346.00	6502.00	2074.00	2376.00
6264.00	1982.00	2258.00	6324.00	2004.00	2288.00	6384.00	2028.00	2318.00	6444.00	2052.00	2346.00	6504.00	2074.00	2376.00
6266.00	1982.00	2260.00	6326.00	2006.00	2290.00	6386.00	2028.00	2318.00	6446.00	2052.00	2348.00	6506.00	2076.00	2378.00
6268.00	1982.00	2260.00	6328.00	2006.00	2290.00	6388.00	2030.00	2320.00	6448.00	2054.00	2348.00	6508.00	2076.00	2378.00
6270.00	1984.00	2262.00	6330.00	2008.00	2292.00	6390.00	2030.00	2320.00	6450.00	2054.00	2350.00	6510.00	2078.00	2380.00
6272.00	1984.00	2262.00	6332.00	2008.00	2292.00	6392.00	2032.00	2322.00	6452.00	2054.00	2350.00	6512.00	2078.00	2380.00
6274.00	1986.00	2264.00	6334.00	2008.00	2294.00	6394.00	2032.00	2322.00	6454.00	2056.00	2352.00	6514.00	2078.00	2382.00
6276.00	1986.00	2264.00	6336.00	2010.00	2294.00	6396.00	2032.00	2324.00	6456.00	2056.00	2352.00	6516.00	2080.00	2382.00
6278.00	1986.00	2266.00	6338.00	2010.00	2294.00	6398.00	2034.00	2324.00	6458.00	2056.00	2354.00	6518.00	2080.00	2384.00
6280.00	1988.00	2266.00	6340.00	2010.00	2296.00	6400.00	2034.00	2326.00	6460.00	2058.00	2354.00	6520.00	2082.00	2384.00
6282.00	1988.00	2268.00	6342.00	2012.00	2296.00	6402.00	2036.00	2326.00	6462.00	2058.00	2356.00	6522.00	2082.00	2386.00
6284.00	1990.00	2268.00	6344.00	2012.00	2298.00	6404.00	2036.00	2328.00	6464.00	2060.00	2356.00	6524.00	2082.00	2386.00
6286.00	1990.00	2270.00	6346.00	2014.00	2298.00	6406.00	2036.00	2328.00	6466.00	2060.00	2358.00	6526.00	2084.00	2388.00
6288.00	1990.00	2270.00	6348.00	2014.00	2300.00	6408.00	2038.00	2330.00	6468.00	2060.00	2358.00	6528.00	2084.00	2388.00
6290.00	1992.00	2272.00	6350.00	2014.00	2300.00	6410.00	2038.00	2330.00	6470.00	2062.00	2360.00	6530.00	2086.00	2390.00
6292.00	1992.00	2272.00	6352.00	2016.00	2302.00	6412.00	2040.00	2332.00	6472.00	2062.00	2360.00	6532.00	2086.00	2390.00
6294.00	1994.00	2274.00	6354.00	2016.00	2302.00	6414.00	2040.00	2332.00	6474.00	2064.00	2362.00	6534.00	2086.00	2392.00
6296.00	1994.00	2274.00	6356.00	2018.00	2304.00	6416.00	2040.00	2334.00	6476.00	2064.00	2362.00	6536.00	2088.00	2392.00
6298.00	1994.00	2276.00	6358.00	2018.00	2304.00	6418.00	2042.00	2334.00	6478.00	2064.00	2364.00	6538.00	2088.00	2392.00
6300.00	1996.00	2276.00	6360.00	2018.00	2306.00	6420.00	2042.00	2336.00	6480.00	2066.00	2364.00	6540.00	2088.00	2394.00
6302.00	1996.00	2278.00	6362.00	2020.00	2306.00	6422.00	2042.00	2336.00	6482.00	2066.00	2366.00	6542.00	2090.00	2394.00
6304.00	1996.00	2278.00	6364.00	2020.00	2308.00	6424.00	2044.00	2338.00	6484.00	2068.00	2366.00	6544.00	2090.00	2396.00
6306.00	1998.00	2280.00	6366.00	2022.00	2308.00	6426.00	2044.00	2338.00	6486.00	2068.00	2368.00	6546.00	2092.00	2396.00
6308.00	1998.00	2280.00	6368.00	2022.00	2310.00	6428.00	2046.00	2340.00	6488.00	2068.00	2368.00	6548.00	2092.00	2398.00
6310.00	2000.00	2282.00	6370.00	2022.00	2310.00	6430.00	2046.00	2340.00	6490.00	2070.00	2370.00	6550.00	2092.00	2398.00

- ! Where the tax-free threshold is claimed and your employee earns:
- more than \$6,550 but less than \$6,922, withhold \$2,092 plus 39.00 cents for each \$1 of earnings in excess of \$6,550
  - more than \$6,921, withhold \$2,238 plus 49.00 cents for each \$1 of earnings in excess of \$6,921.
- Where the tax-free threshold is not claimed and your employee earns more than \$6,550, withhold \$2,398 plus 49.00 cents for each \$1 of earnings in excess of \$6,550.
- For all withholding amounts calculated, round the result to the nearest dollar.

## Ready reckoner for tax offsets

Amount claimed	Fortnightly Value	Amount claimed	Fortnightly Value	Amount claimed	Fortnightly Value	Amount claimed	Fortnightly Value
\$	\$	\$	\$	\$	\$	\$	\$
1	—	40	2.00	500	19.00	1500	57.00
2	—	50	2.00	600	23.00	1600	61.00
3	—	57	2.00	700	27.00	1700	65.00
4	—	60	2.00	800	30.00	1750	67.00
5	—	70	3.00	850	32.00	1800	68.00
6	—	80	3.00	900	34.00	1900	72.00
7	—	90	3.00	1000	38.00	2000	76.00
8	—	100	4.00	1100	42.00	2500	95.00
9	—	200	8.00	1173	45.00	2535	96.00
10	—	300	11.00	1200	46.00	3000	114.00
20	1.00	338	13.00	1300	49.00		
30	1.00	400	15.00	1400	53.00		

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

---

### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at [ato.gov.au](http://ato.gov.au) or contact us.

This publication was current at **May 2015**.

### © Australian Taxation Office for the Commonwealth of Australia, 2015

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

### Published by

Australian Taxation Office  
Canberra  
May 2015

JS 34239