

# Statement of formulas for calculating HELP, SSL, TSL and SFSS components

The coefficients in this schedule should be used together with the *Statement of formulas for calculating amounts to be withheld* (NAT 1004)

## For payments made from 1 July 2017 to 30 June 2018

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* (TAA). 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 to the TAA.

## Using this schedule

You should use this schedule if you develop your own payroll software package. Formulas and coefficients are used for calculating weekly withholding amounts for employees who have a:

- Higher Education Loan Program (HELP) debt
- Student Start-up Loan (SSL) debt (includes ABSTUDY SSL debts)
- Trade Support Loan (TSL) debt
- Financial Supplement (FS) debt.

For a full list of tax tables, visit our website at [ato.gov.au/taxtables](http://ato.gov.au/taxtables)

Our tax withheld calculator can help you work out the correct amount of tax to withhold from payments to most employees. To access the calculator, visit our website at [ato.gov.au/taxwithheldcalculator](http://ato.gov.au/taxwithheldcalculator)

## Using a formula

The withholding amounts for employees who have a HELP/SSL/TSL debt or Financial Supplement debt can be expressed in a mathematical form.

If you have developed your own payroll software package, you can use the formulas and component rates outlined below.

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

- **y** is the weekly HELP/SSL/TSL or SFSS component
- **x** is the weekly earnings – or weekly equivalent of earnings – rounded down to whole dollars plus 99 cents
- **a** is the value of the component rate as shown in the following tables.



## HELP/SSL/TSL components rates

### Tax-free threshold claimed or foreign resident

| Weekly earnings – x<br>\$ |     |          | Component rate<br>– a<br>% |
|---------------------------|-----|----------|----------------------------|
| 0                         | to  | 1,073.99 | –                          |
| 1,074.00                  | to  | 1,195.99 | 4.0                        |
| 1,196.00                  | to  | 1,318.99 | 4.5                        |
| 1,319.00                  | to  | 1,387.99 | 5.0                        |
| 1,388.00                  | to  | 1,491.99 | 5.5                        |
| 1,492.00                  | to  | 1,615.99 | 6.0                        |
| 1,616.00                  | to  | 1,700.99 | 6.5                        |
| 1,701.00                  | to  | 1,871.99 | 7.0                        |
| 1,872.00                  | to  | 1,994.99 | 7.5                        |
| 1,995.00                  | and | over     | 8.0                        |

### No tax-free threshold claimed

| Weekly earnings – x<br>\$ |     |          | Component rate<br>– a<br>% |
|---------------------------|-----|----------|----------------------------|
| 0                         | to  | 723.99   | –                          |
| 724.00                    | to  | 845.99   | 4.0                        |
| 846.00                    | to  | 968.99   | 4.5                        |
| 969.00                    | to  | 1,037.99 | 5.0                        |
| 1,038.00                  | to  | 1,141.99 | 5.5                        |
| 1,142.00                  | to  | 1,265.99 | 6.0                        |
| 1,266.00                  | to  | 1,350.99 | 6.5                        |
| 1,351.00                  | to  | 1,521.99 | 7.0                        |
| 1,522.00                  | to  | 1,644.99 | 7.5                        |
| 1,645.00                  | and | over     | 8.0                        |

## SFSS components rates

### Tax-free threshold claimed or foreign resident

| Weekly earnings – x<br>\$ |     |          | Component rate<br>– a<br>% |
|---------------------------|-----|----------|----------------------------|
| 0                         | to  | 1,073.99 | –                          |
| 1,074.00                  | to  | 1,318.99 | 2.0                        |
| 1,319.00                  | to  | 1,871.99 | 3.0                        |
| 1,872.00                  | and | over     | 4.0                        |

### No tax-free threshold claimed

| Weekly earnings – x<br>\$ |     |          | Component rate<br>– a<br>% |
|---------------------------|-----|----------|----------------------------|
| 0                         | to  | 723.99   | –                          |
| 724.00                    | to  | 968.99   | 2.0                        |
| 969.00                    | to  | 1,521.99 | 3.0                        |
| 1,522.00                  | and | over     | 4.0                        |

## Calculating fortnightly, monthly or quarterly withholding amounts

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. If you pay:

- **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 allowances subject to withholding (if the result is an amount ending in 33 cents, add one cent). Multiply this amount by three 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 tax offsets. Multiply this amount by two
- **monthly** – determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for 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 tax offsets. Multiply this amount by 13.

## When to work out the HELP/SSL/TSL component

You will need to calculate the HELP/SSL/TSL component when your employee has given you a *Tax file number declaration* (NAT 3092) or *Withholding declaration* (NAT 3093) and has:

- answered **yes** to the question ‘Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?’
- not completed a *Medicare levy variation declaration* (NAT 0929) claiming a reduction or exemption in the Medicare levy for having a spouse or dependants and low family income

- claimed the tax-free threshold or is a foreign resident with earnings of one of the following
  - \$1,074 or more if paid weekly
  - \$2,148 or more if paid fortnightly
  - \$4,654 or more if paid monthly
  - \$13,962 or more if paid quarterly.

If your employee has not claimed the tax-free threshold, the HELP/SSL/TSL component is calculated on earnings of:

- \$724 or more if paid weekly
- \$1,448 or more if paid fortnightly
- \$3,137.33 or more if paid monthly
- \$9,412 or more if paid quarterly.

You must withhold the HELP/SSL/TSL component from all your employee's earnings, including taxable allowances, bonuses and commissions.

### Examples

- 1 Employee has claimed the tax-free threshold and has weekly earnings of \$1,095.84.  
HELP/SSL/TSL component =  $\$1,095.99 \times 4\% = \$44.00$  rounded to the nearest dollar.
- 2 Employee has claimed the tax-free threshold and has fortnightly earnings of \$2,355.78.  
Weekly equivalent of  $\$2,355.78 = \$1,177.99$  ( $\$2,355.78$  divided by two, ignoring cents and adding 99 cents).  
Weekly HELP/SSL/TSL component =  $\$1,177.99 \times 4\% = \$47.00$  rounded to the nearest dollar.  
Fortnightly HELP/SSL/TSL component =  $\$94.00$  ( $\$47.00 \times 2$ ).
- 3 Employee has claimed the tax-free threshold and has monthly earnings of \$5,488.45.  
Weekly equivalent of  $\$5,488.45 = \$1,266.99$  ( $\$5,488.45 \times 3/13$ , ignoring cents and adding 99 cents).  
Weekly HELP/SSL/TSL component =  $\$1,266.99 \times 4.5\% = \$57.00$  rounded to the nearest dollar.  
Monthly HELP/SSL/TSL component =  $\$247.00$  ( $\$57.00 \times 13/3$ , rounded to the nearest dollar).

## When to work out the SFSS component

You will need to calculate the SFSS component when your employee has given you a *Tax file number declaration* or *Withholding declaration* and has:

- answered **yes** to the question 'Do you have a Financial Supplement debt?'
- not completed a *Medicare levy variation declaration* (NAT 0929) claiming a reduction or exemption in the Medicare levy for having a spouse or dependants and low family income
- claimed the tax-free threshold or is a foreign resident with earnings of one of the following
  - \$1,074 or more if paid weekly
  - \$2,148 or more if paid fortnightly
  - \$4,654 or more if paid monthly
  - \$13,962 or more if paid quarterly.

If your employee has not claimed the tax-free threshold, the SFSS component is calculated on earnings of:

- \$724 or more if paid weekly
- \$1,448 or more if paid fortnightly
- \$3,137.33 or more if paid monthly
- \$9,412 or more if paid quarterly.

You must withhold the SFSS component from all your employee's earnings, including taxable allowances, bonuses and commissions.

### Examples

- 1 Employee has claimed the tax-free threshold and has weekly earnings of \$1,238.24.  
SFSS component =  $\$1,238.99 \times 2\% = \$25.00$  rounded to the nearest dollar.
- 2 Employee has claimed the tax-free threshold and has fortnightly earnings of \$2,311.59.  
Weekly equivalent of  $\$2,311.59 = \$1,155.99$  ( $\$2,311.59$  divided by two, ignoring cents and adding 99 cents).  
Weekly SFSS component =  $\$1,155.99 \times 2\% = \$23.00$  rounded to the nearest dollar.  
Fortnightly SFSS component =  $\$46.00$  ( $\$23.00 \times 2$ ).
- 3 Employee has claimed the tax-free threshold and has monthly earnings of \$5,689.21.  
Weekly equivalent of  $\$5,689.21 = \$1,312.99$  ( $\$5,689.21 \times 3/13$ , ignoring cents and adding 99 cents).  
Weekly SFSS component =  $\$1,312.99 \times 2\% = \$26.00$  rounded to the nearest dollar.  
Monthly SFSS component =  $\$113.00$  ( $\$26.00 \times 13/3$ , rounded to the nearest dollar).

Do not withhold any amount for HELP/SSL/TSL or Financial Supplement debts from lump sum termination payments.

## Rounding withholding amounts to the nearest dollar

Withholding amounts calculated as a result of applying the formulas are rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar.

## Accounting software

Software written in accordance with the formulas in this schedule should be tested for accuracy against the sample data provided on the following pages. The results obtained when using the coefficients in this schedule may differ slightly from the amounts shown in the PAYG tax tables. The differences result from the rounding of components.

# Coefficients to work out the weekly amounts to withhold including the HELP/SSL/TSL component

Your employee's total withholding, including the HELP/SSL/TSL component, can be calculated using the formula and coefficients stated below.

## Using a formula

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
- **a** and **b** are the values of the coefficients 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).

If two employees are taxed using a particular scale (for example, scale 2) but only one of them has a HELP/SSL/TSL debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP/SSL/TSL component and one will not – for example, name one 'scale 2' and the other 'scale 22'.

The HELP/SSL/TSL component **does not** apply if the employee has not provided a tax file number (TFN).

For scales without the HELP/SSL/TSL component, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

| Where tax-free threshold NOT claimed in Tax file number declaration<br>Scale 1 |        |          |
|--|--------|----------|
| WITH HELP/SSL/TSL Debt   |        |          |
| Weekly earnings (x) less than  | a      | b        |
| \$   |        |          |
| 66   | 0.1900 | 0.1900   |
| 361  | 0.2337 | 2.9035   |
| 724  | 0.3477 | 44.1189  |
| 846  | 0.3877 | 44.1189  |
| 932  | 0.3927 | 44.1189  |
| 969  | 0.3900 | 41.6024  |
| 1038   | 0.3950 | 41.6024  |
| 1142   | 0.4000 | 41.6024  |
| 1266   | 0.4050 | 41.6024  |
| 1323   | 0.4100 | 41.6024  |
| 1351   | 0.4550 | 101.1408 |
| 1522   | 0.4600 | 101.1408 |
| 1645   | 0.4650 | 101.1408 |
| 3111   | 0.4700 | 101.1408 |
| 3111 & over  | 0.5500 | 350.0639 |

| Where payee has claimed the tax free threshold in Tax file number declaration with or without leave loading<br>Scale 2 |        |          |
|--|--------|----------|
| WITH HELP/SSL/TSL Debt   |        |          |
| Weekly earnings (x) less than  | a      | b        |
| \$   |        |          |
| 355  | —      | —        |
| 416  | 0.1900 | 67.4635  |
| 520  | 0.2900 | 109.1077 |
| 711  | 0.2100 | 67.4646  |
| 1074   | 0.3477 | 165.4435 |
| 1196   | 0.3877 | 165.4435 |
| 1282   | 0.3927 | 165.4435 |
| 1319   | 0.3900 | 161.9819 |
| 1388   | 0.3950 | 161.9819 |
| 1492   | 0.4000 | 161.9819 |
| 1616   | 0.4050 | 161.9819 |
| 1673   | 0.4100 | 161.9819 |
| 1701   | 0.4550 | 237.2704 |
| 1872   | 0.4600 | 237.2704 |
| 1995   | 0.4650 | 237.2704 |
| 3461   | 0.4700 | 237.2704 |
| 3461 & over  | 0.5500 | 514.1935 |

| Foreign residents<br>Scale 3  |        |          |
|-------------------------------|--------|----------|
| WITH HELP/SSL/TSL Debt        |        |          |
| Weekly earnings (x) less than | a      | b        |
| \$                            |        |          |
| 1074                          | 0.3250 | 0.3250   |
| 1196                          | 0.3650 | 0.3250   |
| 1319                          | 0.3700 | 0.3250   |
| 1388                          | 0.3750 | 0.3250   |
| 1492                          | 0.3800 | 0.3250   |
| 1616                          | 0.3850 | 0.3250   |
| 1673                          | 0.3900 | 0.3250   |
| 1701                          | 0.4350 | 75.2885  |
| 1872                          | 0.4400 | 75.2885  |
| 1995                          | 0.4450 | 75.2885  |
| 3461                          | 0.4500 | 75.2885  |
| 3461 & over                   | 0.5300 | 352.2115 |

| Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration<br>Scale 5 |        |          |
|---|--------|----------|
| WITH HELP/SSL/TSL Debt  |        |          |
| Weekly earnings (x) less than   | a      | b        |
| \$  |        |          |
| 355   | —      | —        |
| 711   | 0.1900 | 67.4635  |
| 1074  | 0.3277 | 165.4423 |
| 1196  | 0.3677 | 165.4423 |
| 1282  | 0.3727 | 165.4423 |
| 1319  | 0.3700 | 161.9808 |
| 1388  | 0.3750 | 161.9808 |
| 1492  | 0.3800 | 161.9808 |
| 1616  | 0.3850 | 161.9808 |
| 1673  | 0.3900 | 161.9808 |
| 1701  | 0.4350 | 237.2692 |
| 1872  | 0.4400 | 237.2692 |
| 1995  | 0.4450 | 237.2692 |
| 3461  | 0.4500 | 237.2692 |
| 3461 & over   | 0.5300 | 514.1923 |

| Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration<br>Scale 6 |        |          |
|---|--------|----------|
| WITH HELP/SSL/TSL Debt  |        |          |
| Weekly earnings (x) less than   | a      | b        |
| \$  |        |          |
| 355   | —      | —        |
| 702   | 0.1900 | 67.4635  |
| 711   | 0.2400 | 102.5990 |
| 878   | 0.3777 | 200.5779 |
| 1074  | 0.3377 | 165.4425 |
| 1196  | 0.3777 | 165.4425 |
| 1282  | 0.3827 | 165.4425 |
| 1319  | 0.3800 | 161.9810 |
| 1388  | 0.3850 | 161.9810 |
| 1492  | 0.3900 | 161.9810 |
| 1616  | 0.3950 | 161.9810 |
| 1673  | 0.4000 | 161.9810 |
| 1701  | 0.4450 | 237.2694 |
| 1872  | 0.4500 | 237.2694 |
| 1995  | 0.4550 | 237.2694 |
| 3461  | 0.4600 | 237.2694 |
| 3461 & over   | 0.5400 | 514.1925 |

Withholding amounts including the HELP/SSL/TSL component worked out by using the coefficients on page 4 may differ slightly from the sums of the amounts shown in the PAYG and HELP/SSL/TSL tax tables. The differences result from the rounding of components.

**SAMPLE DATA**  
**With tax-free threshold**

| Weekly earnings | Weekly HELP/SSL/TSL component | Fortnightly earnings | Fortnightly HELP/SSL/TSL component | Monthly earnings | Monthly HELP/SSL/TSL component |
|-----------------|-------------------------------|----------------------|------------------------------------|------------------|--------------------------------|
| \$              | \$                            | \$                   | \$                                 | \$               | \$                             |
| 1074            | 43.00                         | 2148                 | 86.00                              | 4654.00          | 186.00                         |
| 1075            | 43.00                         | 2150                 | 86.00                              | 4658.33          | 186.00                         |
| 1195            | 48.00                         | 2390                 | 96.00                              | 5178.33          | 208.00                         |
| 1196            | 54.00                         | 2392                 | 108.00                             | 5182.67          | 234.00                         |
| 1197            | 54.00                         | 2394                 | 108.00                             | 5187.00          | 234.00                         |
| 1318            | 59.00                         | 2636                 | 118.00                             | 5711.33          | 256.00                         |
| 1319            | 66.00                         | 2638                 | 132.00                             | 5715.67          | 286.00                         |
| 1387            | 69.00                         | 2774                 | 138.00                             | 6010.33          | 299.00                         |
| 1388            | 76.00                         | 2776                 | 152.00                             | 6014.67          | 329.00                         |
| 1389            | 76.00                         | 2778                 | 152.00                             | 6019.00          | 329.00                         |
| 1491            | 82.00                         | 2982                 | 164.00                             | 6461.00          | 355.00                         |
| 1492            | 90.00                         | 2984                 | 180.00                             | 6465.33          | 390.00                         |
| 1493            | 90.00                         | 2986                 | 180.00                             | 6469.67          | 390.00                         |
| 1615            | 97.00                         | 3230                 | 194.00                             | 6998.33          | 420.00                         |
| 1616            | 105.00                        | 3232                 | 210.00                             | 7002.67          | 455.00                         |
| 1700            | 111.00                        | 3400                 | 222.00                             | 7366.67          | 481.00                         |
| 1701            | 119.00                        | 3402                 | 238.00                             | 7371.00          | 516.00                         |
| 1871            | 131.00                        | 3742                 | 262.00                             | 8107.67          | 568.00                         |
| 1872            | 140.00                        | 3744                 | 280.00                             | 8112.00          | 607.00                         |
| 1994            | 150.00                        | 3988                 | 300.00                             | 8640.67          | 650.00                         |
| 1995            | 160.00                        | 3990                 | 320.00                             | 8645.00          | 693.00                         |

**SAMPLE DATA**

**Weekly withholding amounts including HELP/SSL/TSL component**

| Weekly earnings | Amounts to be withheld |                         |                  |                         |                         | Weekly earnings | Amounts to be withheld |                         |                  |                         |                         |
|-----------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|-----------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                 | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |                 | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                 | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |                 | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$              | \$                     | \$                      | \$               | \$                      | \$                      | \$              | \$                     | \$                      | \$               | \$                      |                         |
| 65              | 12.00                  | —                       | 21.00            | —                       | —                       | 1318            | 499.00                 | 352.00                  | 488.00           | 326.00                  | 339.00                  |
| 66              | 13.00                  | —                       | 21.00            | —                       | —                       | 1319            | 500.00                 | 359.00                  | 495.00           | 333.00                  | 346.00                  |
| 116             | 24.00                  | —                       | 38.00            | —                       | —                       | 1323            | 501.00                 | 361.00                  | 496.00           | 335.00                  | 348.00                  |
| 117             | 25.00                  | —                       | 38.00            | —                       | —                       | 1350            | 514.00                 | 372.00                  | 506.00           | 345.00                  | 358.00                  |
| 249             | 56.00                  | —                       | 81.00            | —                       | —                       | 1351            | 521.00                 | 372.00                  | 507.00           | 345.00                  | 359.00                  |
| 250             | 56.00                  | —                       | 81.00            | —                       | —                       | 1387            | 537.00                 | 386.00                  | 520.00           | 359.00                  | 372.00                  |
| 354             | 80.00                  | —                       | 115.00           | —                       | —                       | 1388            | 538.00                 | 394.00                  | 527.00           | 366.00                  | 380.00                  |
| 355             | 80.00                  | —                       | 115.00           | —                       | —                       | 1390            | 539.00                 | 394.00                  | 528.00           | 367.00                  | 381.00                  |
| 360             | 81.00                  | 1.00                    | 117.00           | 1.00                    | 1.00                    | 1491            | 585.00                 | 435.00                  | 567.00           | 405.00                  | 420.00                  |
| 361             | 82.00                  | 1.00                    | 117.00           | 1.00                    | 1.00                    | 1492            | 586.00                 | 443.00                  | 574.00           | 413.00                  | 428.00                  |
| 415             | 101.00                 | 12.00                   | 135.00           | 12.00                   | 12.00                   | 1522            | 607.00                 | 455.00                  | 586.00           | 424.00                  | 440.00                  |
| 416             | 101.00                 | 12.00                   | 135.00           | 12.00                   | 12.00                   | 1615            | 650.00                 | 492.00                  | 622.00           | 460.00                  | 476.00                  |
| 519             | 137.00                 | 42.00                   | 169.00           | 31.00                   | 31.00                   | 1616            | 651.00                 | 501.00                  | 630.00           | 469.00                  | 485.00                  |
| 520             | 137.00                 | 42.00                   | 169.00           | 32.00                   | 32.00                   | 1644            | 664.00                 | 512.00                  | 641.00           | 480.00                  | 496.00                  |
| 701             | 200.00                 | 80.00                   | 228.00           | 66.00                   | 66.00                   | 1645            | 672.00                 | 513.00                  | 642.00           | 480.00                  | 496.00                  |
| 702             | 200.00                 | 80.00                   | 228.00           | 66.00                   | 66.00                   | 1672            | 685.00                 | 524.00                  | 652.00           | 490.00                  | 507.00                  |
| 710             | 203.00                 | 82.00                   | 231.00           | 68.00                   | 68.00                   | 1673            | 686.00                 | 524.00                  | 653.00           | 491.00                  | 508.00                  |
| 711             | 203.00                 | 82.00                   | 231.00           | 68.00                   | 68.00                   | 1700            | 698.00                 | 537.00                  | 665.00           | 503.00                  | 520.00                  |
| 723             | 208.00                 | 86.00                   | 235.00           | 72.00                   | 73.00                   | 1701            | 699.00                 | 546.00                  | 674.00           | 512.00                  | 529.00                  |
| 724             | 237.00                 | 87.00                   | 235.00           | 72.00                   | 73.00                   | 1844            | 766.00                 | 611.00                  | 737.00           | 575.00                  | 593.00                  |
| 845             | 284.00                 | 129.00                  | 275.00           | 112.00                  | 119.00                  | 1845            | 766.00                 | 612.00                  | 737.00           | 575.00                  | 593.00                  |
| 846             | 288.00                 | 129.00                  | 275.00           | 112.00                  | 119.00                  | 1871            | 779.00                 | 624.00                  | 748.00           | 586.00                  | 605.00                  |
| 878             | 301.00                 | 140.00                  | 285.00           | 123.00                  | 131.00                  | 1872            | 779.00                 | 634.00                  | 758.00           | 596.00                  | 615.00                  |
| 879             | 301.00                 | 141.00                  | 286.00           | 123.00                  | 132.00                  | 1994            | 837.00                 | 690.00                  | 812.00           | 651.00                  | 670.00                  |
| 931             | 322.00                 | 159.00                  | 303.00           | 140.00                  | 149.00                  | 1995            | 837.00                 | 701.00                  | 823.00           | 661.00                  | 681.00                  |
| 932             | 322.00                 | 159.00                  | 303.00           | 140.00                  | 150.00                  | 2119            | 895.00                 | 759.00                  | 879.00           | 717.00                  | 738.00                  |
| 968             | 336.00                 | 171.00                  | 315.00           | 152.00                  | 162.00                  | 2120            | 896.00                 | 760.00                  | 879.00           | 717.00                  | 738.00                  |
| 969             | 342.00                 | 172.00                  | 315.00           | 152.00                  | 162.00                  | 2490            | 1070.00                | 933.00                  | 1046.00          | 884.00                  | 909.00                  |
| 1037            | 368.00                 | 195.00                  | 337.00           | 175.00                  | 185.00                  | 2491            | 1070.00                | 934.00                  | 1046.00          | 884.00                  | 909.00                  |
| 1038            | 374.00                 | 196.00                  | 337.00           | 175.00                  | 185.00                  | 2652            | 1146.00                | 1010.00                 | 1119.00          | 957.00                  | 983.00                  |
| 1073            | 388.00                 | 208.00                  | 349.00           | 187.00                  | 197.00                  | 2653            | 1146.00                | 1010.00                 | 1119.00          | 957.00                  | 984.00                  |
| 1074            | 388.00                 | 251.00                  | 392.00           | 230.00                  | 241.00                  | 2736            | 1185.00                | 1049.00                 | 1156.00          | 994.00                  | 1022.00                 |
| 1141            | 415.00                 | 277.00                  | 417.00           | 254.00                  | 266.00                  | 2737            | 1186.00                | 1050.00                 | 1157.00          | 995.00                  | 1022.00                 |
| 1142            | 421.00                 | 278.00                  | 417.00           | 255.00                  | 266.00                  | 2898            | 1261.00                | 1125.00                 | 1229.00          | 1067.00                 | 1096.00                 |
| 1195            | 443.00                 | 298.00                  | 436.00           | 274.00                  | 286.00                  | 2899            | 1262.00                | 1126.00                 | 1230.00          | 1068.00                 | 1097.00                 |
| 1196            | 443.00                 | 305.00                  | 443.00           | 281.00                  | 293.00                  | 2913            | 1268.00                | 1132.00                 | 1236.00          | 1074.00                 | 1103.00                 |
| 1265            | 471.00                 | 332.00                  | 468.00           | 306.00                  | 319.00                  | 2914            | 1269.00                | 1133.00                 | 1236.00          | 1074.00                 | 1104.00                 |
| 1266            | 478.00                 | 332.00                  | 468.00           | 307.00                  | 319.00                  | 3110            | 1361.00                | 1225.00                 | 1325.00          | 1163.00                 | 1194.00                 |
| 1281            | 484.00                 | 338.00                  | 474.00           | 312.00                  | 325.00                  | 3111            | 1362.00                | 1225.00                 | 1325.00          | 1163.00                 | 1194.00                 |
| 1282            | 484.00                 | 338.00                  | 474.00           | 313.00                  | 326.00                  | 3461            | 1554.00                | 1390.00                 | 1483.00          | 1321.00                 | 1355.00                 |

**Fortnightly withholding amounts including HELP/SSL/TSL component**

| Fortnightly earnings | Amounts to be withheld              |                                       |                                |                                       |                                       |
|----------------------|-------------------------------------|---------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
|                      | Scale 1<br>No tax-free<br>threshold | Scale 2<br>With tax-free<br>threshold | Scale 3<br>Foreign<br>resident | Scale 5<br>Full Medicare<br>exemption | Scale 6<br>Half Medicare<br>exemption |
|                      | \$                                  | \$                                    | \$                             | \$                                    | \$                                    |
| 130                  | 24.00                               | —                                     | 42.00                          | —                                     | —                                     |
| 132                  | 26.00                               | —                                     | 42.00                          | —                                     | —                                     |
| 232                  | 48.00                               | —                                     | 76.00                          | —                                     | —                                     |
| 234                  | 50.00                               | —                                     | 76.00                          | —                                     | —                                     |
| 498                  | 112.00                              | —                                     | 162.00                         | —                                     | —                                     |
| 500                  | 112.00                              | —                                     | 162.00                         | —                                     | —                                     |
| 708                  | 160.00                              | —                                     | 230.00                         | —                                     | —                                     |
| 710                  | 160.00                              | —                                     | 230.00                         | —                                     | —                                     |
| 720                  | 162.00                              | 2.00                                  | 234.00                         | 2.00                                  | 2.00                                  |
| 722                  | 164.00                              | 2.00                                  | 234.00                         | 2.00                                  | 2.00                                  |
| 830                  | 202.00                              | 24.00                                 | 270.00                         | 24.00                                 | 24.00                                 |
| 832                  | 202.00                              | 24.00                                 | 270.00                         | 24.00                                 | 24.00                                 |
| 1038                 | 274.00                              | 84.00                                 | 338.00                         | 62.00                                 | 62.00                                 |
| 1040                 | 274.00                              | 84.00                                 | 338.00                         | 64.00                                 | 64.00                                 |
| 1402                 | 400.00                              | 160.00                                | 456.00                         | 132.00                                | 132.00                                |
| 1404                 | 400.00                              | 160.00                                | 456.00                         | 132.00                                | 132.00                                |
| 1420                 | 406.00                              | 164.00                                | 462.00                         | 136.00                                | 136.00                                |
| 1422                 | 406.00                              | 164.00                                | 462.00                         | 136.00                                | 136.00                                |
| 1446                 | 416.00                              | 172.00                                | 470.00                         | 144.00                                | 146.00                                |
| 1448                 | 474.00                              | 174.00                                | 470.00                         | 144.00                                | 146.00                                |
| 1690                 | 568.00                              | 258.00                                | 550.00                         | 224.00                                | 238.00                                |
| 1692                 | 576.00                              | 258.00                                | 550.00                         | 224.00                                | 238.00                                |
| 1756                 | 602.00                              | 280.00                                | 570.00                         | 246.00                                | 262.00                                |
| 1758                 | 602.00                              | 282.00                                | 572.00                         | 246.00                                | 264.00                                |
| 1862                 | 644.00                              | 318.00                                | 606.00                         | 280.00                                | 298.00                                |
| 1864                 | 644.00                              | 318.00                                | 606.00                         | 280.00                                | 300.00                                |
| 1936                 | 672.00                              | 342.00                                | 630.00                         | 304.00                                | 324.00                                |
| 1938                 | 684.00                              | 344.00                                | 630.00                         | 304.00                                | 324.00                                |
| 2074                 | 736.00                              | 390.00                                | 674.00                         | 350.00                                | 370.00                                |
| 2076                 | 748.00                              | 392.00                                | 674.00                         | 350.00                                | 370.00                                |
| 2146                 | 776.00                              | 416.00                                | 698.00                         | 374.00                                | 394.00                                |
| 2148                 | 776.00                              | 502.00                                | 784.00                         | 460.00                                | 482.00                                |
| 2282                 | 830.00                              | 554.00                                | 834.00                         | 508.00                                | 532.00                                |
| 2284                 | 842.00                              | 556.00                                | 834.00                         | 510.00                                | 532.00                                |
| 2390                 | 886.00                              | 596.00                                | 872.00                         | 548.00                                | 572.00                                |
| 2392                 | 886.00                              | 610.00                                | 886.00                         | 562.00                                | 586.00                                |
| 2530                 | 942.00                              | 664.00                                | 936.00                         | 612.00                                | 638.00                                |
| 2532                 | 956.00                              | 664.00                                | 936.00                         | 614.00                                | 638.00                                |
| 2562                 | 968.00                              | 676.00                                | 948.00                         | 624.00                                | 650.00                                |
| 2564                 | 968.00                              | 676.00                                | 948.00                         | 626.00                                | 652.00                                |

| Fortnightly earnings | Amounts to be withheld              |                                       |                                |                                       |                                       |
|----------------------|-------------------------------------|---------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
|                      | Scale 1<br>No tax-free<br>threshold | Scale 2<br>With tax-free<br>threshold | Scale 3<br>Foreign<br>resident | Scale 5<br>Full Medicare<br>exemption | Scale 6<br>Half Medicare<br>exemption |
|                      | \$                                  | \$                                    | \$                             | \$                                    | \$                                    |
| 2636                 | 998.00                              | 704.00                                | 976.00                         | 652.00                                | 678.00                                |
| 2638                 | 1000.00                             | 718.00                                | 990.00                         | 666.00                                | 692.00                                |
| 2646                 | 1002.00                             | 722.00                                | 992.00                         | 670.00                                | 696.00                                |
| 2700                 | 1028.00                             | 744.00                                | 1012.00                        | 690.00                                | 716.00                                |
| 2702                 | 1042.00                             | 744.00                                | 1014.00                        | 690.00                                | 718.00                                |
| 2774                 | 1074.00                             | 772.00                                | 1040.00                        | 718.00                                | 744.00                                |
| 2776                 | 1076.00                             | 788.00                                | 1054.00                        | 732.00                                | 760.00                                |
| 2780                 | 1078.00                             | 788.00                                | 1056.00                        | 734.00                                | 762.00                                |
| 2982                 | 1170.00                             | 870.00                                | 1134.00                        | 810.00                                | 840.00                                |
| 2984                 | 1172.00                             | 886.00                                | 1148.00                        | 826.00                                | 856.00                                |
| 3044                 | 1214.00                             | 910.00                                | 1172.00                        | 848.00                                | 880.00                                |
| 3230                 | 1300.00                             | 984.00                                | 1244.00                        | 920.00                                | 952.00                                |
| 3232                 | 1302.00                             | 1002.00                               | 1260.00                        | 938.00                                | 970.00                                |
| 3288                 | 1328.00                             | 1024.00                               | 1282.00                        | 960.00                                | 992.00                                |
| 3290                 | 1344.00                             | 1026.00                               | 1284.00                        | 960.00                                | 992.00                                |
| 3344                 | 1370.00                             | 1048.00                               | 1304.00                        | 980.00                                | 1014.00                               |
| 3346                 | 1372.00                             | 1048.00                               | 1306.00                        | 982.00                                | 1016.00                               |
| 3400                 | 1396.00                             | 1074.00                               | 1330.00                        | 1006.00                               | 1040.00                               |
| 3402                 | 1398.00                             | 1092.00                               | 1348.00                        | 1024.00                               | 1058.00                               |
| 3688                 | 1532.00                             | 1222.00                               | 1474.00                        | 1150.00                               | 1186.00                               |
| 3690                 | 1532.00                             | 1224.00                               | 1474.00                        | 1150.00                               | 1186.00                               |
| 3742                 | 1558.00                             | 1248.00                               | 1496.00                        | 1172.00                               | 1210.00                               |
| 3744                 | 1558.00                             | 1268.00                               | 1516.00                        | 1192.00                               | 1230.00                               |
| 3988                 | 1674.00                             | 1380.00                               | 1624.00                        | 1302.00                               | 1340.00                               |
| 3990                 | 1674.00                             | 1402.00                               | 1646.00                        | 1322.00                               | 1362.00                               |
| 4238                 | 1790.00                             | 1518.00                               | 1758.00                        | 1434.00                               | 1476.00                               |
| 4240                 | 1792.00                             | 1520.00                               | 1758.00                        | 1434.00                               | 1476.00                               |
| 4980                 | 2140.00                             | 1866.00                               | 2092.00                        | 1768.00                               | 1818.00                               |
| 4982                 | 2140.00                             | 1868.00                               | 2092.00                        | 1768.00                               | 1818.00                               |
| 5304                 | 2292.00                             | 2020.00                               | 2238.00                        | 1914.00                               | 1966.00                               |
| 5306                 | 2292.00                             | 2020.00                               | 2238.00                        | 1914.00                               | 1968.00                               |
| 5472                 | 2370.00                             | 2098.00                               | 2312.00                        | 1988.00                               | 2044.00                               |
| 5474                 | 2372.00                             | 2100.00                               | 2314.00                        | 1990.00                               | 2044.00                               |
| 5796                 | 2522.00                             | 2250.00                               | 2458.00                        | 2134.00                               | 2192.00                               |
| 5798                 | 2524.00                             | 2252.00                               | 2460.00                        | 2136.00                               | 2194.00                               |
| 5826                 | 2536.00                             | 2264.00                               | 2472.00                        | 2148.00                               | 2206.00                               |
| 5828                 | 2538.00                             | 2266.00                               | 2472.00                        | 2148.00                               | 2208.00                               |
| 6220                 | 2722.00                             | 2450.00                               | 2650.00                        | 2326.00                               | 2388.00                               |
| 6222                 | 2724.00                             | 2450.00                               | 2650.00                        | 2326.00                               | 2388.00                               |
| 6922                 | 3108.00                             | 2780.00                               | 2966.00                        | 2642.00                               | 2710.00                               |

**Monthly withholding amounts including HELP/SSL/TSL component**

| Monthly earnings | Amounts to be withheld              |                                       |                                |                                       |                                       |
|------------------|-------------------------------------|---------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
|                  | Scale 1<br>No tax-free<br>threshold | Scale 2<br>With tax-free<br>threshold | Scale 3<br>Foreign<br>resident | Scale 5<br>Full Medicare<br>exemption | Scale 6<br>Half Medicare<br>exemption |
|                  | \$                                  | \$                                    | \$                             | \$                                    | \$                                    |
| 281.67           | 52.00                               | —                                     | 91.00                          | —                                     | —                                     |
| 286.00           | 56.00                               | —                                     | 91.00                          | —                                     | —                                     |
| 502.67           | 104.00                              | —                                     | 165.00                         | —                                     | —                                     |
| 507.00           | 108.00                              | —                                     | 165.00                         | —                                     | —                                     |
| 1079.00          | 243.00                              | —                                     | 351.00                         | —                                     | —                                     |
| 1083.33          | 243.00                              | —                                     | 351.00                         | —                                     | —                                     |
| 1534.00          | 347.00                              | —                                     | 498.00                         | —                                     | —                                     |
| 1538.33          | 347.00                              | —                                     | 498.00                         | —                                     | —                                     |
| 1560.00          | 351.00                              | 4.00                                  | 507.00                         | 4.00                                  | 4.00                                  |
| 1564.33          | 355.00                              | 4.00                                  | 507.00                         | 4.00                                  | 4.00                                  |
| 1798.33          | 438.00                              | 52.00                                 | 585.00                         | 52.00                                 | 52.00                                 |
| 1802.67          | 438.00                              | 52.00                                 | 585.00                         | 52.00                                 | 52.00                                 |
| 2249.00          | 594.00                              | 182.00                                | 732.00                         | 134.00                                | 134.00                                |
| 2253.33          | 594.00                              | 182.00                                | 732.00                         | 139.00                                | 139.00                                |
| 3037.67          | 867.00                              | 347.00                                | 988.00                         | 286.00                                | 286.00                                |
| 3042.00          | 867.00                              | 347.00                                | 988.00                         | 286.00                                | 286.00                                |
| 3076.67          | 880.00                              | 355.00                                | 1001.00                        | 295.00                                | 295.00                                |
| 3081.00          | 880.00                              | 355.00                                | 1001.00                        | 295.00                                | 295.00                                |
| 3133.00          | 901.00                              | 373.00                                | 1018.00                        | 312.00                                | 316.00                                |
| 3137.33          | 1027.00                             | 377.00                                | 1018.00                        | 312.00                                | 316.00                                |
| 3661.67          | 1231.00                             | 559.00                                | 1192.00                        | 485.00                                | 516.00                                |
| 3666.00          | 1248.00                             | 559.00                                | 1192.00                        | 485.00                                | 516.00                                |
| 3804.67          | 1304.00                             | 607.00                                | 1235.00                        | 533.00                                | 568.00                                |
| 3809.00          | 1304.00                             | 611.00                                | 1239.00                        | 533.00                                | 572.00                                |
| 4034.33          | 1395.00                             | 689.00                                | 1313.00                        | 607.00                                | 646.00                                |
| 4038.67          | 1395.00                             | 689.00                                | 1313.00                        | 607.00                                | 650.00                                |
| 4194.67          | 1456.00                             | 741.00                                | 1365.00                        | 659.00                                | 702.00                                |
| 4199.00          | 1482.00                             | 745.00                                | 1365.00                        | 659.00                                | 702.00                                |
| 4493.67          | 1595.00                             | 845.00                                | 1460.00                        | 758.00                                | 802.00                                |
| 4498.00          | 1621.00                             | 849.00                                | 1460.00                        | 758.00                                | 802.00                                |
| 4649.67          | 1681.00                             | 901.00                                | 1512.00                        | 810.00                                | 854.00                                |
| 4654.00          | 1681.00                             | 1088.00                               | 1699.00                        | 997.00                                | 1044.00                               |
| 4944.33          | 1798.00                             | 1200.00                               | 1807.00                        | 1101.00                               | 1153.00                               |
| 4948.67          | 1824.00                             | 1205.00                               | 1807.00                        | 1105.00                               | 1153.00                               |
| 5178.33          | 1920.00                             | 1291.00                               | 1889.00                        | 1187.00                               | 1239.00                               |
| 5182.67          | 1920.00                             | 1322.00                               | 1920.00                        | 1218.00                               | 1270.00                               |
| 5481.67          | 2041.00                             | 1439.00                               | 2028.00                        | 1326.00                               | 1382.00                               |
| 5486.00          | 2071.00                             | 1439.00                               | 2028.00                        | 1330.00                               | 1382.00                               |
| 5551.00          | 2097.00                             | 1465.00                               | 2054.00                        | 1352.00                               | 1408.00                               |
| 5555.33          | 2097.00                             | 1465.00                               | 2054.00                        | 1356.00                               | 1413.00                               |

| Monthly earnings | Amounts to be withheld              |                                       |                                |                                       |                                       |
|------------------|-------------------------------------|---------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
|                  | Scale 1<br>No tax-free<br>threshold | Scale 2<br>With tax-free<br>threshold | Scale 3<br>Foreign<br>resident | Scale 5<br>Full Medicare<br>exemption | Scale 6<br>Half Medicare<br>exemption |
|                  | \$                                  | \$                                    | \$                             | \$                                    | \$                                    |
| 5711.33          | 2162.00                             | 1525.00                               | 2115.00                        | 1413.00                               | 1469.00                               |
| 5715.67          | 2167.00                             | 1556.00                               | 2145.00                        | 1443.00                               | 1499.00                               |
| 5733.00          | 2171.00                             | 1564.00                               | 2149.00                        | 1452.00                               | 1508.00                               |
| 5850.00          | 2227.00                             | 1612.00                               | 2193.00                        | 1495.00                               | 1551.00                               |
| 5854.33          | 2258.00                             | 1612.00                               | 2197.00                        | 1495.00                               | 1556.00                               |
| 6010.33          | 2327.00                             | 1673.00                               | 2253.00                        | 1556.00                               | 1612.00                               |
| 6014.67          | 2331.00                             | 1707.00                               | 2284.00                        | 1586.00                               | 1647.00                               |
| 6023.33          | 2336.00                             | 1707.00                               | 2288.00                        | 1590.00                               | 1651.00                               |
| 6461.00          | 2535.00                             | 1885.00                               | 2457.00                        | 1755.00                               | 1820.00                               |
| 6465.33          | 2539.00                             | 1920.00                               | 2487.00                        | 1790.00                               | 1855.00                               |
| 6595.33          | 2630.00                             | 1972.00                               | 2539.00                        | 1837.00                               | 1907.00                               |
| 6998.33          | 2817.00                             | 2132.00                               | 2695.00                        | 1993.00                               | 2063.00                               |
| 7002.67          | 2821.00                             | 2171.00                               | 2730.00                        | 2032.00                               | 2102.00                               |
| 7124.00          | 2877.00                             | 2219.00                               | 2778.00                        | 2080.00                               | 2149.00                               |
| 7128.33          | 2912.00                             | 2223.00                               | 2782.00                        | 2080.00                               | 2149.00                               |
| 7245.33          | 2968.00                             | 2271.00                               | 2825.00                        | 2123.00                               | 2197.00                               |
| 7249.67          | 2973.00                             | 2271.00                               | 2830.00                        | 2128.00                               | 2201.00                               |
| 7366.67          | 3025.00                             | 2327.00                               | 2882.00                        | 2180.00                               | 2253.00                               |
| 7371.00          | 3029.00                             | 2366.00                               | 2921.00                        | 2219.00                               | 2292.00                               |
| 7990.67          | 3319.00                             | 2648.00                               | 3194.00                        | 2492.00                               | 2570.00                               |
| 7995.00          | 3319.00                             | 2652.00                               | 3194.00                        | 2492.00                               | 2570.00                               |
| 8107.67          | 3376.00                             | 2704.00                               | 3241.00                        | 2539.00                               | 2622.00                               |
| 8112.00          | 3376.00                             | 2747.00                               | 3285.00                        | 2583.00                               | 2665.00                               |
| 8640.67          | 3627.00                             | 2990.00                               | 3519.00                        | 2821.00                               | 2903.00                               |
| 8645.00          | 3627.00                             | 3038.00                               | 3566.00                        | 2864.00                               | 2951.00                               |
| 9182.33          | 3878.00                             | 3289.00                               | 3809.00                        | 3107.00                               | 3198.00                               |
| 9186.67          | 3883.00                             | 3293.00                               | 3809.00                        | 3107.00                               | 3198.00                               |
| 10790.00         | 4637.00                             | 4043.00                               | 4533.00                        | 3831.00                               | 3939.00                               |
| 10794.33         | 4637.00                             | 4047.00                               | 4533.00                        | 3831.00                               | 3939.00                               |
| 11492.00         | 4966.00                             | 4377.00                               | 4849.00                        | 4147.00                               | 4260.00                               |
| 11496.33         | 4966.00                             | 4377.00                               | 4849.00                        | 4147.00                               | 4264.00                               |
| 11856.00         | 5135.00                             | 4546.00                               | 5009.00                        | 4307.00                               | 4429.00                               |
| 11860.33         | 5139.00                             | 4550.00                               | 5014.00                        | 4312.00                               | 4429.00                               |
| 12558.00         | 5464.00                             | 4875.00                               | 5326.00                        | 4624.00                               | 4749.00                               |
| 12562.33         | 5469.00                             | 4879.00                               | 5330.00                        | 4628.00                               | 4754.00                               |
| 12623.00         | 5495.00                             | 4905.00                               | 5356.00                        | 4654.00                               | 4780.00                               |
| 12627.33         | 5499.00                             | 4910.00                               | 5356.00                        | 4654.00                               | 4784.00                               |
| 13476.67         | 5898.00                             | 5308.00                               | 5742.00                        | 5040.00                               | 5174.00                               |
| 13481.00         | 5902.00                             | 5308.00                               | 5742.00                        | 5040.00                               | 5174.00                               |
| 14997.67         | 6734.00                             | 6023.00                               | 6426.00                        | 5724.00                               | 5872.00                               |

# Coefficients to work out the weekly amounts to withhold including the SFSS component

Your employee's total withholding, including the SFSS component, can be calculated using the formula and coefficients stated below.

## Using a formula

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
- **a** and **b** are the values of the coefficients 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).

If two employees are taxed using a particular scale (for example, scale 2) but only one of them has a Financial Supplement debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the SFSS component and one will not – for example, name one 'scale 2' and the other 'scale 22'.

The SFSS component **does not** apply if the employee has not provided a tax file number (TFN).

For scales without the SFSS component, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

| Where tax-free threshold NOT claimed<br>in Tax file number declaration<br>Scale 1 |        |          |
|---|--------|----------|
| WITH FS Debt  |        |          |
| Weekly earnings<br>(x) less than<br>\$  | a      | b        |
| 66  | 0.1900 | 0.1900   |
| 361   | 0.2337 | 2.9035   |
| 724   | 0.3477 | 44.1189  |
| 932   | 0.3677 | 44.1189  |
| 969   | 0.3650 | 41.6024  |
| 1323  | 0.3750 | 41.6024  |
| 1522  | 0.4200 | 101.1408 |
| 3111  | 0.4300 | 101.1408 |
| 3111 & over   | 0.5100 | 350.0639 |

| Where payee has claimed the tax free threshold<br>in Tax file number declaration with or without leave loading<br>Scale 2 |        |          |
|---|--------|----------|
| WITH FS Debt  |        |          |
| Weekly earnings<br>(x) less than<br>\$  | a      | b        |
| 355   | —      | —        |
| 416   | 0.1900 | 67.4635  |
| 520   | 0.2900 | 109.1077 |
| 711   | 0.2100 | 67.4646  |
| 1074  | 0.3477 | 165.4435 |
| 1282  | 0.3677 | 165.4435 |
| 1319  | 0.3650 | 161.9819 |
| 1673  | 0.3750 | 161.9819 |
| 1872  | 0.4200 | 237.2704 |
| 3461  | 0.4300 | 237.2704 |
| 3461 & over   | 0.5100 | 514.1935 |

| Foreign residents<br>Scale 3           |        |          |
|--|--------|----------|
| WITH FS Debt                           |        |          |
| Weekly earnings<br>(x) less than<br>\$ | a      | b        |
| 1074                                   | 0.3250 | 0.3250   |
| 1319                                   | 0.3450 | 0.3250   |
| 1673                                   | 0.3550 | 0.3250   |
| 1872                                   | 0.4000 | 75.2885  |
| 3461                                   | 0.4100 | 75.2885  |
| 3461 & over                            | 0.4900 | 352.2115 |

| Where payee claimed FULL exemption from<br>Medicare levy in Medicare levy variation declaration<br>Scale 5 |        |          |
|--|--------|----------|
| WITH FS Debt   |        |          |
| Weekly earnings<br>(x) less than<br>\$   | a      | b        |
| 355  | —      | —        |
| 711  | 0.1900 | 67.4635  |
| 1074   | 0.3277 | 165.4423 |
| 1282   | 0.3477 | 165.4423 |
| 1319   | 0.3450 | 161.9808 |
| 1673   | 0.3550 | 161.9808 |
| 1872   | 0.4000 | 237.2692 |
| 3461   | 0.4100 | 237.2692 |
| 3461 & over  | 0.4900 | 514.1923 |

| Where payee claimed HALF exemption from<br>Medicare levy in Medicare levy variation declaration<br>Scale 6 |        |          |
|--|--------|----------|
| WITH FS Debt   |        |          |
| Weekly earnings<br>(x) less than<br>\$   | a      | b        |
| 355  | —      | —        |
| 702  | 0.1900 | 67.4635  |
| 711  | 0.2400 | 102.5990 |
| 878  | 0.3777 | 200.5779 |
| 1074   | 0.3377 | 165.4425 |
| 1282   | 0.3577 | 165.4425 |
| 1319   | 0.3550 | 161.9810 |
| 1673   | 0.3650 | 161.9810 |
| 1872   | 0.4100 | 237.2694 |
| 3461   | 0.4200 | 237.2694 |
| 3461 & over  | 0.5000 | 514.1925 |

Withholding amounts including the SFSS component worked out by using the coefficients on page 7 may differ slightly from the sums of the amounts shown in the PAYG and SFSS tax tables. The differences result from the rounding of components.

**SAMPLE DATA**  
**With tax-free threshold**

| Weekly earnings | Weekly SFSS component | Fortnightly earnings | Fortnightly SFSS component | Monthly earnings | Monthly SFSS component |
|-----------------|-----------------------|----------------------|----------------------------|------------------|------------------------|
| \$              | \$                    | \$                   | \$                         | \$               | \$                     |
| 1074            | 21.00                 | 2148                 | 42.00                      | 4654.00          | 91.00                  |
| 1075            | 22.00                 | 2150                 | 44.00                      | 4658.33          | 95.00                  |
| 1156            | 23.00                 | 2312                 | 46.00                      | 5009.33          | 100.00                 |
| 1157            | 23.00                 | 2314                 | 46.00                      | 5013.67          | 100.00                 |
| 1236            | 25.00                 | 2472                 | 50.00                      | 5356.00          | 108.00                 |
| 1237            | 25.00                 | 2474                 | 50.00                      | 5360.33          | 108.00                 |
| 1318            | 26.00                 | 2636                 | 52.00                      | 5711.33          | 113.00                 |
| 1319            | 40.00                 | 2638                 | 80.00                      | 5715.67          | 173.00                 |
| 1320            | 40.00                 | 2640                 | 80.00                      | 5720.00          | 173.00                 |
| 1457            | 44.00                 | 2914                 | 88.00                      | 6313.67          | 191.00                 |
| 1458            | 44.00                 | 2916                 | 88.00                      | 6318.00          | 191.00                 |
| 1595            | 48.00                 | 3190                 | 96.00                      | 6911.67          | 208.00                 |
| 1596            | 48.00                 | 3192                 | 96.00                      | 6916.00          | 208.00                 |
| 1733            | 52.00                 | 3466                 | 104.00                     | 7509.67          | 225.00                 |
| 1734            | 52.00                 | 3468                 | 104.00                     | 7514.00          | 225.00                 |
| 1735            | 52.00                 | 3470                 | 104.00                     | 7518.33          | 225.00                 |
| 1871            | 56.00                 | 3742                 | 112.00                     | 8107.67          | 243.00                 |
| 1872            | 75.00                 | 3744                 | 150.00                     | 8112.00          | 325.00                 |
| 1873            | 75.00                 | 3746                 | 150.00                     | 8116.33          | 325.00                 |
| 1992            | 80.00                 | 3984                 | 160.00                     | 8632.00          | 347.00                 |
| 1993            | 80.00                 | 3986                 | 160.00                     | 8636.33          | 347.00                 |

**SAMPLE DATA**

**Weekly withholding amounts including SFSS component**

| Weekly earnings | Amounts to be withheld |                         |                  |                         |                         | Weekly earnings | Amounts to be withheld |                         |                  |                         |                         |
|-----------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|-----------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                 | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |                 | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                 | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |                 | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$              | \$                     | \$                      | \$               | \$                      | \$                      | \$              | \$                     | \$                      | \$               | \$                      |                         |
| 65              | 12.00                  | —                       | 21.00            | —                       | —                       | 1282            | 440.00                 | 306.00                  | 442.00           | 281.00                  | 293.00                  |
| 66              | 13.00                  | —                       | 21.00            | —                       | —                       | 1318            | 453.00                 | 319.00                  | 455.00           | 293.00                  | 306.00                  |
| 116             | 24.00                  | —                       | 38.00            | —                       | —                       | 1319            | 453.00                 | 333.00                  | 468.00           | 307.00                  | 320.00                  |
| 117             | 25.00                  | —                       | 38.00            | —                       | —                       | 1322            | 455.00                 | 334.00                  | 469.00           | 308.00                  | 321.00                  |
| 249             | 56.00                  | —                       | 81.00            | —                       | —                       | 1323            | 455.00                 | 335.00                  | 470.00           | 308.00                  | 321.00                  |
| 250             | 56.00                  | —                       | 81.00            | —                       | —                       | 1521            | 538.00                 | 409.00                  | 540.00           | 378.00                  | 394.00                  |
| 354             | 80.00                  | —                       | 115.00           | —                       | —                       | 1522            | 554.00                 | 409.00                  | 540.00           | 379.00                  | 394.00                  |
| 355             | 80.00                  | —                       | 115.00           | —                       | —                       | 1672            | 618.00                 | 465.00                  | 594.00           | 432.00                  | 449.00                  |
| 360             | 81.00                  | 1.00                    | 117.00           | 1.00                    | 1.00                    | 1673            | 619.00                 | 466.00                  | 594.00           | 432.00                  | 449.00                  |
| 361             | 82.00                  | 1.00                    | 117.00           | 1.00                    | 1.00                    | 1844            | 692.00                 | 538.00                  | 663.00           | 501.00                  | 519.00                  |
| 415             | 101.00                 | 12.00                   | 135.00           | 12.00                   | 12.00                   | 1845            | 693.00                 | 538.00                  | 663.00           | 501.00                  | 520.00                  |
| 416             | 101.00                 | 12.00                   | 135.00           | 12.00                   | 12.00                   | 1871            | 704.00                 | 549.00                  | 674.00           | 512.00                  | 530.00                  |
| 519             | 137.00                 | 42.00                   | 169.00           | 31.00                   | 31.00                   | 1872            | 704.00                 | 568.00                  | 693.00           | 531.00                  | 549.00                  |
| 520             | 137.00                 | 42.00                   | 169.00           | 32.00                   | 32.00                   | 2119            | 810.00                 | 674.00                  | 794.00           | 632.00                  | 653.00                  |
| 701             | 200.00                 | 80.00                   | 228.00           | 66.00                   | 66.00                   | 2120            | 811.00                 | 675.00                  | 794.00           | 632.00                  | 654.00                  |
| 702             | 200.00                 | 80.00                   | 228.00           | 66.00                   | 66.00                   | 2490            | 970.00                 | 834.00                  | 946.00           | 784.00                  | 809.00                  |
| 710             | 203.00                 | 82.00                   | 231.00           | 68.00                   | 68.00                   | 2491            | 970.00                 | 834.00                  | 946.00           | 784.00                  | 809.00                  |
| 711             | 203.00                 | 82.00                   | 231.00           | 68.00                   | 68.00                   | 2652            | 1040.00                | 904.00                  | 1012.00          | 850.00                  | 877.00                  |
| 723             | 208.00                 | 86.00                   | 235.00           | 72.00                   | 73.00                   | 2653            | 1040.00                | 904.00                  | 1013.00          | 851.00                  | 877.00                  |
| 724             | 222.00                 | 87.00                   | 235.00           | 72.00                   | 73.00                   | 2736            | 1076.00                | 940.00                  | 1047.00          | 885.00                  | 912.00                  |
| 877             | 279.00                 | 140.00                  | 285.00           | 122.00                  | 131.00                  | 2737            | 1076.00                | 940.00                  | 1047.00          | 885.00                  | 913.00                  |
| 878             | 279.00                 | 140.00                  | 285.00           | 123.00                  | 131.00                  | 2898            | 1145.00                | 1009.00                 | 1113.00          | 951.00                  | 980.00                  |
| 931             | 299.00                 | 159.00                  | 303.00           | 140.00                  | 149.00                  | 2899            | 1146.00                | 1010.00                 | 1114.00          | 952.00                  | 981.00                  |
| 932             | 299.00                 | 159.00                  | 303.00           | 140.00                  | 150.00                  | 2913            | 1152.00                | 1016.00                 | 1119.00          | 957.00                  | 987.00                  |
| 968             | 312.00                 | 171.00                  | 315.00           | 152.00                  | 162.00                  | 2914            | 1152.00                | 1016.00                 | 1120.00          | 958.00                  | 987.00                  |
| 969             | 322.00                 | 172.00                  | 315.00           | 152.00                  | 162.00                  | 3110            | 1237.00                | 1100.00                 | 1200.00          | 1038.00                 | 1069.00                 |
| 1073            | 361.00                 | 208.00                  | 349.00           | 187.00                  | 197.00                  | 3111            | 1237.00                | 1101.00                 | 1201.00          | 1039.00                 | 1070.00                 |
| 1074            | 362.00                 | 230.00                  | 371.00           | 208.00                  | 219.00                  | 3460            | 1415.00                | 1251.00                 | 1344.00          | 1182.00                 | 1216.00                 |
| 1281            | 439.00                 | 306.00                  | 442.00           | 280.00                  | 293.00                  | 3461            | 1416.00                | 1251.00                 | 1344.00          | 1182.00                 | 1217.00                 |



**Fortnightly withholding amounts including SFSS component**

| Fortnightly earnings | Amounts to be withheld |                         |                  |                         |                         |
|----------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                      | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                      | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$                   | \$                     | \$                      | \$               | \$                      | \$                      |
| 130                  | 24.00                  | —                       | 42.00            | —                       | —                       |
| 132                  | 26.00                  | —                       | 42.00            | —                       | —                       |
| 232                  | 48.00                  | —                       | 76.00            | —                       | —                       |
| 234                  | 50.00                  | —                       | 76.00            | —                       | —                       |
| 498                  | 112.00                 | —                       | 162.00           | —                       | —                       |
| 500                  | 112.00                 | —                       | 162.00           | —                       | —                       |
| 708                  | 160.00                 | —                       | 230.00           | —                       | —                       |
| 710                  | 160.00                 | —                       | 230.00           | —                       | —                       |
| 720                  | 162.00                 | 2.00                    | 234.00           | 2.00                    | 2.00                    |
| 722                  | 164.00                 | 2.00                    | 234.00           | 2.00                    | 2.00                    |
| 830                  | 202.00                 | 24.00                   | 270.00           | 24.00                   | 24.00                   |
| 832                  | 202.00                 | 24.00                   | 270.00           | 24.00                   | 24.00                   |
| 1038                 | 274.00                 | 84.00                   | 338.00           | 62.00                   | 62.00                   |
| 1040                 | 274.00                 | 84.00                   | 338.00           | 64.00                   | 64.00                   |
| 1402                 | 400.00                 | 160.00                  | 456.00           | 132.00                  | 132.00                  |
| 1404                 | 400.00                 | 160.00                  | 456.00           | 132.00                  | 132.00                  |
| 1420                 | 406.00                 | 164.00                  | 462.00           | 136.00                  | 136.00                  |
| 1422                 | 406.00                 | 164.00                  | 462.00           | 136.00                  | 136.00                  |
| 1446                 | 416.00                 | 172.00                  | 470.00           | 144.00                  | 146.00                  |
| 1448                 | 444.00                 | 174.00                  | 470.00           | 144.00                  | 146.00                  |
| 1754                 | 558.00                 | 280.00                  | 570.00           | 244.00                  | 262.00                  |
| 1756                 | 558.00                 | 280.00                  | 570.00           | 246.00                  | 262.00                  |
| 1862                 | 598.00                 | 318.00                  | 606.00           | 280.00                  | 298.00                  |
| 1864                 | 598.00                 | 318.00                  | 606.00           | 280.00                  | 300.00                  |
| 1936                 | 624.00                 | 342.00                  | 630.00           | 304.00                  | 324.00                  |
| 1938                 | 644.00                 | 344.00                  | 630.00           | 304.00                  | 324.00                  |
| 2146                 | 722.00                 | 416.00                  | 698.00           | 374.00                  | 394.00                  |
| 2148                 | 724.00                 | 460.00                  | 742.00           | 416.00                  | 438.00                  |
| 2562                 | 878.00                 | 612.00                  | 884.00           | 560.00                  | 586.00                  |

| Fortnightly earnings | Amounts to be withheld |                         |                  |                         |                         |
|----------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                      | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                      | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$                   | \$                     | \$                      | \$               | \$                      | \$                      |
| 2564                 | 880.00                 | 612.00                  | 884.00           | 562.00                  | 586.00                  |
| 2636                 | 906.00                 | 638.00                  | 910.00           | 586.00                  | 612.00                  |
| 2638                 | 906.00                 | 666.00                  | 936.00           | 614.00                  | 640.00                  |
| 2644                 | 910.00                 | 668.00                  | 938.00           | 616.00                  | 642.00                  |
| 2646                 | 910.00                 | 670.00                  | 940.00           | 616.00                  | 642.00                  |
| 3042                 | 1076.00                | 818.00                  | 1080.00          | 756.00                  | 788.00                  |
| 3044                 | 1108.00                | 818.00                  | 1080.00          | 758.00                  | 788.00                  |
| 3344                 | 1236.00                | 930.00                  | 1188.00          | 864.00                  | 898.00                  |
| 3346                 | 1238.00                | 932.00                  | 1188.00          | 864.00                  | 898.00                  |
| 3688                 | 1384.00                | 1076.00                 | 1326.00          | 1002.00                 | 1038.00                 |
| 3690                 | 1386.00                | 1076.00                 | 1326.00          | 1002.00                 | 1040.00                 |
| 3742                 | 1408.00                | 1098.00                 | 1348.00          | 1024.00                 | 1060.00                 |
| 3744                 | 1408.00                | 1136.00                 | 1386.00          | 1062.00                 | 1098.00                 |
| 4238                 | 1620.00                | 1348.00                 | 1588.00          | 1264.00                 | 1306.00                 |
| 4240                 | 1622.00                | 1350.00                 | 1588.00          | 1264.00                 | 1308.00                 |
| 4980                 | 1940.00                | 1668.00                 | 1892.00          | 1568.00                 | 1618.00                 |
| 4982                 | 1940.00                | 1668.00                 | 1892.00          | 1568.00                 | 1618.00                 |
| 5304                 | 2080.00                | 1808.00                 | 2024.00          | 1700.00                 | 1754.00                 |
| 5306                 | 2080.00                | 1808.00                 | 2026.00          | 1702.00                 | 1754.00                 |
| 5472                 | 2152.00                | 1880.00                 | 2094.00          | 1770.00                 | 1826.00                 |
| 5474                 | 2152.00                | 1880.00                 | 2094.00          | 1770.00                 | 1826.00                 |
| 5796                 | 2290.00                | 2018.00                 | 2226.00          | 1902.00                 | 1960.00                 |
| 5798                 | 2292.00                | 2020.00                 | 2228.00          | 1904.00                 | 1962.00                 |
| 5826                 | 2304.00                | 2032.00                 | 2238.00          | 1914.00                 | 1974.00                 |
| 5828                 | 2304.00                | 2032.00                 | 2240.00          | 1916.00                 | 1974.00                 |
| 6220                 | 2474.00                | 2200.00                 | 2400.00          | 2076.00                 | 2138.00                 |
| 6222                 | 2474.00                | 2202.00                 | 2402.00          | 2078.00                 | 2140.00                 |
| 6920                 | 2830.00                | 2502.00                 | 2688.00          | 2364.00                 | 2432.00                 |
| 6922                 | 2832.00                | 2502.00                 | 2688.00          | 2364.00                 | 2434.00                 |

**Monthly withholding amounts including SFSS component**

| Monthly earnings | Amounts to be withheld |                         |                  |                         |                         |
|------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                  | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                  | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$               | \$                     | \$                      | \$               | \$                      | \$                      |
| 281.67           | 52.00                  | —                       | 91.00            | —                       | —                       |
| 286.00           | 56.00                  | —                       | 91.00            | —                       | —                       |
| 502.67           | 104.00                 | —                       | 165.00           | —                       | —                       |
| 507.00           | 108.00                 | —                       | 165.00           | —                       | —                       |
| 1079.00          | 243.00                 | —                       | 351.00           | —                       | —                       |
| 1083.33          | 243.00                 | —                       | 351.00           | —                       | —                       |
| 1534.00          | 347.00                 | —                       | 498.00           | —                       | —                       |
| 1538.33          | 347.00                 | —                       | 498.00           | —                       | —                       |
| 1560.00          | 351.00                 | 4.00                    | 507.00           | 4.00                    | 4.00                    |
| 1564.33          | 355.00                 | 4.00                    | 507.00           | 4.00                    | 4.00                    |
| 1798.33          | 438.00                 | 52.00                   | 585.00           | 52.00                   | 52.00                   |
| 1802.67          | 438.00                 | 52.00                   | 585.00           | 52.00                   | 52.00                   |
| 2249.00          | 594.00                 | 182.00                  | 732.00           | 134.00                  | 134.00                  |
| 2253.33          | 594.00                 | 182.00                  | 732.00           | 139.00                  | 139.00                  |
| 3037.67          | 867.00                 | 347.00                  | 988.00           | 286.00                  | 286.00                  |
| 3042.00          | 867.00                 | 347.00                  | 988.00           | 286.00                  | 286.00                  |
| 3076.67          | 880.00                 | 355.00                  | 1001.00          | 295.00                  | 295.00                  |
| 3081.00          | 880.00                 | 355.00                  | 1001.00          | 295.00                  | 295.00                  |
| 3133.00          | 901.00                 | 373.00                  | 1018.00          | 312.00                  | 316.00                  |
| 3137.33          | 962.00                 | 377.00                  | 1018.00          | 312.00                  | 316.00                  |
| 3800.33          | 1209.00                | 607.00                  | 1235.00          | 529.00                  | 568.00                  |
| 3804.67          | 1209.00                | 607.00                  | 1235.00          | 533.00                  | 568.00                  |
| 4034.33          | 1296.00                | 689.00                  | 1313.00          | 607.00                  | 646.00                  |
| 4038.67          | 1296.00                | 689.00                  | 1313.00          | 607.00                  | 650.00                  |
| 4194.67          | 1352.00                | 741.00                  | 1365.00          | 659.00                  | 702.00                  |
| 4199.00          | 1395.00                | 745.00                  | 1365.00          | 659.00                  | 702.00                  |
| 4649.67          | 1564.00                | 901.00                  | 1512.00          | 810.00                  | 854.00                  |
| 4654.00          | 1569.00                | 997.00                  | 1608.00          | 901.00                  | 949.00                  |
| 5551.00          | 1902.00                | 1326.00                 | 1915.00          | 1213.00                 | 1270.00                 |

| Monthly earnings | Amounts to be withheld |                         |                  |                         |                         |
|------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                  | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                  | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$               | \$                     | \$                      | \$               | \$                      | \$                      |
| 5555.33          | 1907.00                | 1326.00                 | 1915.00          | 1218.00                 | 1270.00                 |
| 5711.33          | 1963.00                | 1382.00                 | 1972.00          | 1270.00                 | 1326.00                 |
| 5715.67          | 1963.00                | 1443.00                 | 2028.00          | 1330.00                 | 1387.00                 |
| 5728.67          | 1972.00                | 1447.00                 | 2032.00          | 1335.00                 | 1391.00                 |
| 5733.00          | 1972.00                | 1452.00                 | 2037.00          | 1335.00                 | 1391.00                 |
| 6591.00          | 2331.00                | 1772.00                 | 2340.00          | 1638.00                 | 1707.00                 |
| 6595.33          | 2401.00                | 1772.00                 | 2340.00          | 1642.00                 | 1707.00                 |
| 7245.33          | 2678.00                | 2015.00                 | 2574.00          | 1872.00                 | 1946.00                 |
| 7249.67          | 2682.00                | 2019.00                 | 2574.00          | 1872.00                 | 1946.00                 |
| 7990.67          | 2999.00                | 2331.00                 | 2873.00          | 2171.00                 | 2249.00                 |
| 7995.00          | 3003.00                | 2331.00                 | 2873.00          | 2171.00                 | 2253.00                 |
| 8107.67          | 3051.00                | 2379.00                 | 2921.00          | 2219.00                 | 2297.00                 |
| 8112.00          | 3051.00                | 2461.00                 | 3003.00          | 2301.00                 | 2379.00                 |
| 9182.33          | 3510.00                | 2921.00                 | 3441.00          | 2739.00                 | 2830.00                 |
| 9186.67          | 3514.00                | 2925.00                 | 3441.00          | 2739.00                 | 2834.00                 |
| 10790.00         | 4203.00                | 3614.00                 | 4099.00          | 3397.00                 | 3506.00                 |
| 10794.33         | 4203.00                | 3614.00                 | 4099.00          | 3397.00                 | 3506.00                 |
| 11492.00         | 4507.00                | 3917.00                 | 4385.00          | 3683.00                 | 3800.00                 |
| 11496.33         | 4507.00                | 3917.00                 | 4390.00          | 3688.00                 | 3800.00                 |
| 11856.00         | 4663.00                | 4073.00                 | 4537.00          | 3835.00                 | 3952.00                 |
| 11860.33         | 4663.00                | 4073.00                 | 4537.00          | 3835.00                 | 3956.00                 |
| 12558.00         | 4962.00                | 4372.00                 | 4823.00          | 4121.00                 | 4247.00                 |
| 12562.33         | 4966.00                | 4377.00                 | 4827.00          | 4125.00                 | 4251.00                 |
| 12623.00         | 4992.00                | 4403.00                 | 4849.00          | 4147.00                 | 4277.00                 |
| 12627.33         | 4992.00                | 4403.00                 | 4853.00          | 4151.00                 | 4277.00                 |
| 13476.67         | 5360.00                | 4767.00                 | 5200.00          | 4498.00                 | 4632.00                 |
| 13481.00         | 5360.00                | 4771.00                 | 5204.00          | 4502.00                 | 4637.00                 |
| 14993.33         | 6132.00                | 5421.00                 | 5824.00          | 5122.00                 | 5269.00                 |
| 14997.67         | 6136.00                | 5421.00                 | 5824.00          | 5122.00                 | 5274.00                 |

# Coefficients to work out the weekly amounts to withhold including HELP/SSL/TSL and SFSS components

Your employee's total withholding, including the HELP/SSL/TSL and SFSS components, can be calculated using the formula and coefficients stated below.

## Using a formula

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
- **a** and **b** are the values of the coefficients 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).

If two employees are taxed using a particular scale (for example, scale 2) but only one of them has a HELP/SSL/TSL and Financial Supplement debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP/SSL/TSL and SFSS components and one will not – for example, name one 'scale 2' and the other 'scale 2'.

The HELP/SSL/TSL and SFSS components **do not** apply if the employee has not provided a tax file number.

For scales without HELP/SSL/TSL and SFSS components, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

| Where tax-free threshold NOT claimed in Tax file number declaration<br>Scale 1 |        |          | Where payee has claimed the tax free threshold in Tax file number declaration with or without leave loading<br>Scale 2 |        |          |
|--|--------|----------|--|--------|----------|
| WITH HELP/SSL/TSL and FS Debt  |        |          | WITH HELP/SSL/TSL and FS Debt  |        |          |
| Weekly earnings (x) less than  | a      | b        | Weekly earnings (x) less than  | a      | b        |
| \$   |        |          | \$   |        |          |
| 66   | 0.1900 | 0.1900   | 355  | —      | —        |
| 361  | 0.2337 | 2.9035   | 416  | 0.1900 | 67.4635  |
| 724  | 0.3477 | 44.1189  | 520  | 0.2900 | 109.1077 |
| 846  | 0.4077 | 44.1189  | 711  | 0.2100 | 67.4646  |
| 932  | 0.4127 | 44.1189  | 1074   | 0.3477 | 165.4435 |
| 969  | 0.4100 | 41.6024  | 1196   | 0.4077 | 165.4435 |
| 1038   | 0.4250 | 41.6024  | 1282   | 0.4127 | 165.4435 |
| 1142   | 0.4300 | 41.6024  | 1319   | 0.4100 | 161.9819 |
| 1266   | 0.4350 | 41.6024  | 1388   | 0.4250 | 161.9819 |
| 1323   | 0.4400 | 41.6024  | 1492   | 0.4300 | 161.9819 |
| 1351   | 0.4850 | 101.1408 | 1616   | 0.4350 | 161.9819 |
| 1522   | 0.4900 | 101.1408 | 1673   | 0.4400 | 161.9819 |
| 1645   | 0.5050 | 101.1408 | 1701   | 0.4850 | 237.2704 |
| 3111   | 0.5100 | 101.1408 | 1872   | 0.4900 | 237.2704 |
| 3111 & over  | 0.5900 | 350.0639 | 1995   | 0.5050 | 237.2704 |
|  |        |          | 3461   | 0.5100 | 237.2704 |
|  |        |          | 3461 & over  | 0.5900 | 514.1935 |

  

| Foreign residents<br>Scale 3  |        |          | Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration<br>Scale 5 |        |          |
|-------------------------------|--------|----------|---|--------|----------|
| WITH HELP/SSL/TSL and FS Debt |        |          | WITH HELP/SSL/TSL and FS Debt   |        |          |
| Weekly earnings (x) less than | a      | b        | Weekly earnings (x) less than   | a      | b        |
| \$                            |        |          | \$  |        |          |
| 1074                          | 0.3250 | 0.3250   | 355   | —      | —        |
| 1196                          | 0.3850 | 0.3250   | 711   | 0.1900 | 67.4635  |
| 1319                          | 0.3900 | 0.3250   | 1074  | 0.3277 | 165.4423 |
| 1388                          | 0.4050 | 0.3250   | 1196  | 0.3877 | 165.4423 |
| 1492                          | 0.4100 | 0.3250   | 1282  | 0.3927 | 165.4423 |
| 1616                          | 0.4150 | 0.3250   | 1319  | 0.3900 | 161.9808 |
| 1673                          | 0.4200 | 0.3250   | 1388  | 0.4050 | 161.9808 |
| 1701                          | 0.4650 | 75.2885  | 1492  | 0.4100 | 161.9808 |
| 1872                          | 0.4700 | 75.2885  | 1616  | 0.4150 | 161.9808 |
| 1995                          | 0.4850 | 75.2885  | 1673  | 0.4200 | 161.9808 |
| 3461                          | 0.4900 | 75.2885  | 1701  | 0.4650 | 237.2692 |
| 3461 & over                   | 0.5700 | 352.2115 | 1872  | 0.4700 | 237.2692 |
|                               |        |          | 1995  | 0.4850 | 237.2692 |
|                               |        |          | 3461  | 0.4900 | 237.2692 |
|                               |        |          | 3461 & over   | 0.5700 | 514.1923 |

  

| Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration<br>Scale 6 |        |          |
|---|--------|----------|
| WITH HELP/SSL/TSL and FS Debt   |        |          |
| Weekly earnings (x) less than   | a      | b        |
| \$  |        |          |
| 355   | —      | —        |
| 702   | 0.1900 | 67.4635  |
| 711   | 0.2400 | 102.5990 |
| 878   | 0.3777 | 200.5779 |
| 1074  | 0.3377 | 165.4425 |
| 1196  | 0.3977 | 165.4425 |
| 1282  | 0.4027 | 165.4425 |
| 1319  | 0.4000 | 161.9810 |
| 1388  | 0.4150 | 161.9810 |
| 1492  | 0.4200 | 161.9810 |
| 1616  | 0.4250 | 161.9810 |
| 1673  | 0.4300 | 161.9810 |
| 1701  | 0.4750 | 237.2694 |
| 1872  | 0.4800 | 237.2694 |
| 1995  | 0.4950 | 237.2694 |
| 3461  | 0.5000 | 237.2694 |
| 3461 & over   | 0.5800 | 514.1925 |

Withholding amounts including HELP/SSL/TSL and SFSS components worked out using the coefficients on page 10 may differ slightly from the sums of the amounts shown in the PAYG, HELP/SSL/TSL and SFSS tax tables. The differences result from the rounding of components.

### SAMPLE DATA

#### Weekly withholding amounts including HELP/SSL/TSL and SFSS components

| Weekly earnings | Amounts to be withheld |                         |                  |                         |                         |
|-----------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                 | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                 | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$              | \$                     | \$                      | \$               | \$                      | \$                      |
| 65              | 12.00                  | —                       | 21.00            | —                       | —                       |
| 66              | 13.00                  | —                       | 21.00            | —                       | —                       |
| 116             | 24.00                  | —                       | 38.00            | —                       | —                       |
| 117             | 25.00                  | —                       | 38.00            | —                       | —                       |
| 249             | 56.00                  | —                       | 81.00            | —                       | —                       |
| 250             | 56.00                  | —                       | 81.00            | —                       | —                       |
| 354             | 80.00                  | —                       | 115.00           | —                       | —                       |
| 355             | 80.00                  | —                       | 115.00           | —                       | —                       |
| 360             | 81.00                  | 1.00                    | 117.00           | 1.00                    | 1.00                    |
| 361             | 82.00                  | 1.00                    | 117.00           | 1.00                    | 1.00                    |
| 415             | 101.00                 | 12.00                   | 135.00           | 12.00                   | 12.00                   |
| 416             | 101.00                 | 12.00                   | 135.00           | 12.00                   | 12.00                   |
| 519             | 137.00                 | 42.00                   | 169.00           | 31.00                   | 31.00                   |
| 520             | 137.00                 | 42.00                   | 169.00           | 32.00                   | 32.00                   |
| 701             | 200.00                 | 80.00                   | 228.00           | 66.00                   | 66.00                   |
| 702             | 200.00                 | 80.00                   | 228.00           | 66.00                   | 66.00                   |
| 710             | 203.00                 | 82.00                   | 231.00           | 68.00                   | 68.00                   |
| 711             | 203.00                 | 82.00                   | 231.00           | 68.00                   | 68.00                   |
| 723             | 208.00                 | 86.00                   | 235.00           | 72.00                   | 73.00                   |
| 724             | 251.00                 | 87.00                   | 235.00           | 72.00                   | 73.00                   |
| 845             | 301.00                 | 129.00                  | 275.00           | 112.00                  | 119.00                  |
| 846             | 305.00                 | 129.00                  | 275.00           | 112.00                  | 119.00                  |
| 878             | 319.00                 | 140.00                  | 285.00           | 123.00                  | 131.00                  |
| 879             | 319.00                 | 141.00                  | 286.00           | 123.00                  | 132.00                  |
| 931             | 341.00                 | 159.00                  | 303.00           | 140.00                  | 149.00                  |
| 932             | 341.00                 | 159.00                  | 303.00           | 140.00                  | 150.00                  |
| 968             | 356.00                 | 171.00                  | 315.00           | 152.00                  | 162.00                  |
| 969             | 371.00                 | 172.00                  | 315.00           | 152.00                  | 162.00                  |
| 1037            | 400.00                 | 195.00                  | 337.00           | 175.00                  | 185.00                  |
| 1038            | 405.00                 | 196.00                  | 337.00           | 175.00                  | 185.00                  |
| 1073            | 420.00                 | 208.00                  | 349.00           | 187.00                  | 197.00                  |
| 1074            | 421.00                 | 273.00                  | 414.00           | 251.00                  | 262.00                  |
| 1141            | 449.00                 | 300.00                  | 439.00           | 277.00                  | 289.00                  |
| 1142            | 456.00                 | 301.00                  | 440.00           | 278.00                  | 289.00                  |
| 1195            | 479.00                 | 322.00                  | 460.00           | 298.00                  | 310.00                  |
| 1196            | 479.00                 | 329.00                  | 467.00           | 305.00                  | 317.00                  |
| 1265            | 509.00                 | 357.00                  | 493.00           | 332.00                  | 344.00                  |
| 1266            | 516.00                 | 357.00                  | 494.00           | 332.00                  | 345.00                  |
| 1281            | 522.00                 | 364.00                  | 500.00           | 338.00                  | 351.00                  |
| 1282            | 523.00                 | 364.00                  | 500.00           | 338.00                  | 351.00                  |

| Weekly earnings | Amounts to be withheld |                         |                  |                         |                         |
|-----------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                 | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                 | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$              | \$                     | \$                      | \$               | \$                      | \$                      |
| 1318            | 539.00                 | 379.00                  | 514.00           | 352.00                  | 366.00                  |
| 1319            | 539.00                 | 399.00                  | 534.00           | 373.00                  | 386.00                  |
| 1323            | 541.00                 | 401.00                  | 536.00           | 374.00                  | 387.00                  |
| 1350            | 554.00                 | 412.00                  | 547.00           | 385.00                  | 399.00                  |
| 1351            | 561.00                 | 413.00                  | 547.00           | 386.00                  | 399.00                  |
| 1387            | 579.00                 | 428.00                  | 562.00           | 400.00                  | 414.00                  |
| 1388            | 579.00                 | 435.00                  | 569.00           | 408.00                  | 421.00                  |
| 1390            | 580.00                 | 436.00                  | 570.00           | 408.00                  | 422.00                  |
| 1491            | 630.00                 | 480.00                  | 611.00           | 450.00                  | 465.00                  |
| 1492            | 630.00                 | 487.00                  | 619.00           | 458.00                  | 473.00                  |
| 1522            | 668.00                 | 501.00                  | 632.00           | 470.00                  | 485.00                  |
| 1615            | 715.00                 | 541.00                  | 670.00           | 509.00                  | 525.00                  |
| 1616            | 715.00                 | 549.00                  | 679.00           | 517.00                  | 533.00                  |
| 1644            | 730.00                 | 562.00                  | 691.00           | 529.00                  | 545.00                  |
| 1645            | 738.00                 | 562.00                  | 691.00           | 529.00                  | 546.00                  |
| 1672            | 752.00                 | 574.00                  | 702.00           | 541.00                  | 557.00                  |
| 1673            | 753.00                 | 575.00                  | 703.00           | 541.00                  | 558.00                  |
| 1700            | 766.00                 | 588.00                  | 716.00           | 554.00                  | 571.00                  |
| 1701            | 767.00                 | 597.00                  | 725.00           | 563.00                  | 580.00                  |
| 1844            | 840.00                 | 667.00                  | 792.00           | 630.00                  | 648.00                  |
| 1845            | 840.00                 | 667.00                  | 792.00           | 630.00                  | 649.00                  |
| 1871            | 854.00                 | 680.00                  | 805.00           | 643.00                  | 661.00                  |
| 1872            | 854.00                 | 709.00                  | 833.00           | 671.00                  | 690.00                  |
| 1994            | 916.00                 | 770.00                  | 892.00           | 730.00                  | 750.00                  |
| 1995            | 917.00                 | 781.00                  | 903.00           | 741.00                  | 761.00                  |
| 2119            | 980.00                 | 844.00                  | 964.00           | 802.00                  | 823.00                  |
| 2120            | 981.00                 | 844.00                  | 964.00           | 802.00                  | 823.00                  |
| 2490            | 1169.00                | 1033.00                 | 1145.00          | 983.00                  | 1008.00                 |
| 2491            | 1170.00                | 1034.00                 | 1146.00          | 984.00                  | 1009.00                 |
| 2652            | 1252.00                | 1116.00                 | 1225.00          | 1063.00                 | 1089.00                 |
| 2653            | 1252.00                | 1116.00                 | 1225.00          | 1063.00                 | 1090.00                 |
| 2736            | 1295.00                | 1159.00                 | 1266.00          | 1104.00                 | 1131.00                 |
| 2737            | 1295.00                | 1159.00                 | 1266.00          | 1104.00                 | 1132.00                 |
| 2898            | 1377.00                | 1241.00                 | 1345.00          | 1183.00                 | 1212.00                 |
| 2899            | 1378.00                | 1242.00                 | 1346.00          | 1184.00                 | 1213.00                 |
| 2913            | 1385.00                | 1249.00                 | 1353.00          | 1191.00                 | 1220.00                 |
| 2914            | 1386.00                | 1249.00                 | 1353.00          | 1191.00                 | 1220.00                 |
| 3110            | 1485.00                | 1349.00                 | 1449.00          | 1287.00                 | 1318.00                 |
| 3111            | 1486.00                | 1350.00                 | 1450.00          | 1288.00                 | 1319.00                 |
| 3461            | 1693.00                | 1528.00                 | 1621.00          | 1459.00                 | 1494.00                 |

**Fortnightly withholding amounts including HELP/SSL/TSL and SFSS components**

| Fortnightly earnings | Amounts to be withheld |                         |                  |                         |                         |
|----------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                      | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                      | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$                   | \$                     | \$                      | \$               | \$                      | \$                      |
| 130                  | 24.00                  | —                       | 42.00            | —                       | —                       |
| 132                  | 26.00                  | —                       | 42.00            | —                       | —                       |
| 232                  | 48.00                  | —                       | 76.00            | —                       | —                       |
| 234                  | 50.00                  | —                       | 76.00            | —                       | —                       |
| 498                  | 112.00                 | —                       | 162.00           | —                       | —                       |
| 500                  | 112.00                 | —                       | 162.00           | —                       | —                       |
| 708                  | 160.00                 | —                       | 230.00           | —                       | —                       |
| 710                  | 160.00                 | —                       | 230.00           | —                       | —                       |
| 720                  | 162.00                 | 2.00                    | 234.00           | 2.00                    | 2.00                    |
| 722                  | 164.00                 | 2.00                    | 234.00           | 2.00                    | 2.00                    |
| 830                  | 202.00                 | 24.00                   | 270.00           | 24.00                   | 24.00                   |
| 832                  | 202.00                 | 24.00                   | 270.00           | 24.00                   | 24.00                   |
| 1038                 | 274.00                 | 84.00                   | 338.00           | 62.00                   | 62.00                   |
| 1040                 | 274.00                 | 84.00                   | 338.00           | 64.00                   | 64.00                   |
| 1402                 | 400.00                 | 160.00                  | 456.00           | 132.00                  | 132.00                  |
| 1404                 | 400.00                 | 160.00                  | 456.00           | 132.00                  | 132.00                  |
| 1420                 | 406.00                 | 164.00                  | 462.00           | 136.00                  | 136.00                  |
| 1422                 | 406.00                 | 164.00                  | 462.00           | 136.00                  | 136.00                  |
| 1446                 | 416.00                 | 172.00                  | 470.00           | 144.00                  | 146.00                  |
| 1448                 | 502.00                 | 174.00                  | 470.00           | 144.00                  | 146.00                  |
| 1690                 | 602.00                 | 258.00                  | 550.00           | 224.00                  | 238.00                  |
| 1692                 | 610.00                 | 258.00                  | 550.00           | 224.00                  | 238.00                  |
| 1756                 | 638.00                 | 280.00                  | 570.00           | 246.00                  | 262.00                  |
| 1758                 | 638.00                 | 282.00                  | 572.00           | 246.00                  | 264.00                  |
| 1862                 | 682.00                 | 318.00                  | 606.00           | 280.00                  | 298.00                  |
| 1864                 | 682.00                 | 318.00                  | 606.00           | 280.00                  | 300.00                  |
| 1936                 | 712.00                 | 342.00                  | 630.00           | 304.00                  | 324.00                  |
| 1938                 | 742.00                 | 344.00                  | 630.00           | 304.00                  | 324.00                  |
| 2074                 | 800.00                 | 390.00                  | 674.00           | 350.00                  | 370.00                  |
| 2076                 | 810.00                 | 392.00                  | 674.00           | 350.00                  | 370.00                  |
| 2146                 | 840.00                 | 416.00                  | 698.00           | 374.00                  | 394.00                  |
| 2148                 | 842.00                 | 416.00                  | 698.00           | 374.00                  | 394.00                  |
| 2282                 | 898.00                 | 600.00                  | 878.00           | 554.00                  | 578.00                  |
| 2284                 | 912.00                 | 602.00                  | 880.00           | 556.00                  | 578.00                  |
| 2390                 | 958.00                 | 644.00                  | 920.00           | 596.00                  | 620.00                  |
| 2392                 | 958.00                 | 658.00                  | 934.00           | 610.00                  | 634.00                  |
| 2530                 | 1018.00                | 714.00                  | 986.00           | 664.00                  | 688.00                  |
| 2532                 | 1032.00                | 714.00                  | 988.00           | 664.00                  | 690.00                  |
| 2562                 | 1044.00                | 728.00                  | 1000.00          | 676.00                  | 702.00                  |
| 2564                 | 1046.00                | 728.00                  | 1000.00          | 676.00                  | 702.00                  |

| Fortnightly earnings | Amounts to be withheld |                         |                  |                         |                         |
|----------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                      | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                      | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$                   | \$                     | \$                      | \$               | \$                      | \$                      |
| 2636                 | 1078.00                | 758.00                  | 1028.00          | 704.00                  | 732.00                  |
| 2638                 | 1078.00                | 798.00                  | 1068.00          | 746.00                  | 772.00                  |
| 2646                 | 1082.00                | 802.00                  | 1072.00          | 748.00                  | 774.00                  |
| 2700                 | 1108.00                | 824.00                  | 1094.00          | 770.00                  | 798.00                  |
| 2702                 | 1122.00                | 826.00                  | 1094.00          | 772.00                  | 798.00                  |
| 2774                 | 1158.00                | 856.00                  | 1124.00          | 800.00                  | 828.00                  |
| 2776                 | 1158.00                | 870.00                  | 1138.00          | 816.00                  | 842.00                  |
| 2780                 | 1160.00                | 872.00                  | 1140.00          | 816.00                  | 844.00                  |
| 2982                 | 1260.00                | 960.00                  | 1222.00          | 900.00                  | 930.00                  |
| 2984                 | 1260.00                | 974.00                  | 1238.00          | 916.00                  | 946.00                  |
| 3044                 | 1336.00                | 1002.00                 | 1264.00          | 940.00                  | 970.00                  |
| 3230                 | 1430.00                | 1082.00                 | 1340.00          | 1018.00                 | 1050.00                 |
| 3232                 | 1430.00                | 1098.00                 | 1358.00          | 1034.00                 | 1066.00                 |
| 3288                 | 1460.00                | 1124.00                 | 1382.00          | 1058.00                 | 1090.00                 |
| 3290                 | 1476.00                | 1124.00                 | 1382.00          | 1058.00                 | 1092.00                 |
| 3344                 | 1504.00                | 1148.00                 | 1404.00          | 1082.00                 | 1114.00                 |
| 3346                 | 1506.00                | 1150.00                 | 1406.00          | 1082.00                 | 1116.00                 |
| 3400                 | 1532.00                | 1176.00                 | 1432.00          | 1108.00                 | 1142.00                 |
| 3402                 | 1534.00                | 1194.00                 | 1450.00          | 1126.00                 | 1160.00                 |
| 3688                 | 1680.00                | 1334.00                 | 1584.00          | 1260.00                 | 1296.00                 |
| 3690                 | 1680.00                | 1334.00                 | 1584.00          | 1260.00                 | 1298.00                 |
| 3742                 | 1708.00                | 1360.00                 | 1610.00          | 1286.00                 | 1322.00                 |
| 3744                 | 1708.00                | 1418.00                 | 1666.00          | 1342.00                 | 1380.00                 |
| 3988                 | 1832.00                | 1540.00                 | 1784.00          | 1460.00                 | 1500.00                 |
| 3990                 | 1834.00                | 1562.00                 | 1806.00          | 1482.00                 | 1522.00                 |
| 4238                 | 1960.00                | 1688.00                 | 1928.00          | 1604.00                 | 1646.00                 |
| 4240                 | 1962.00                | 1688.00                 | 1928.00          | 1604.00                 | 1646.00                 |
| 4980                 | 2338.00                | 2066.00                 | 2290.00          | 1966.00                 | 2016.00                 |
| 4982                 | 2340.00                | 2068.00                 | 2292.00          | 1968.00                 | 2018.00                 |
| 5304                 | 2504.00                | 2232.00                 | 2450.00          | 2126.00                 | 2178.00                 |
| 5306                 | 2504.00                | 2232.00                 | 2450.00          | 2126.00                 | 2180.00                 |
| 5472                 | 2590.00                | 2318.00                 | 2532.00          | 2208.00                 | 2262.00                 |
| 5474                 | 2590.00                | 2318.00                 | 2532.00          | 2208.00                 | 2264.00                 |
| 5796                 | 2754.00                | 2482.00                 | 2690.00          | 2366.00                 | 2424.00                 |
| 5798                 | 2756.00                | 2484.00                 | 2692.00          | 2368.00                 | 2426.00                 |
| 5826                 | 2770.00                | 2498.00                 | 2706.00          | 2382.00                 | 2440.00                 |
| 5828                 | 2772.00                | 2498.00                 | 2706.00          | 2382.00                 | 2440.00                 |
| 6220                 | 2970.00                | 2698.00                 | 2898.00          | 2574.00                 | 2636.00                 |
| 6222                 | 2972.00                | 2700.00                 | 2900.00          | 2576.00                 | 2638.00                 |
| 6922                 | 3386.00                | 3056.00                 | 3242.00          | 2918.00                 | 2988.00                 |

**Monthly withholding amounts including HELP/SSL/TSL and SFSS components**

| Monthly earnings | Amounts to be withheld |                         |                  |                         |                         |
|------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                  | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                  | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$               | \$                     | \$                      | \$               | \$                      | \$                      |
| 281.67           | 52.00                  | —                       | 91.00            | —                       | —                       |
| 286.00           | 56.00                  | —                       | 91.00            | —                       | —                       |
| 502.67           | 104.00                 | —                       | 165.00           | —                       | —                       |
| 507.00           | 108.00                 | —                       | 165.00           | —                       | —                       |
| 1079.00          | 243.00                 | —                       | 351.00           | —                       | —                       |
| 1083.33          | 243.00                 | —                       | 351.00           | —                       | —                       |
| 1534.00          | 347.00                 | —                       | 498.00           | —                       | —                       |
| 1538.33          | 347.00                 | —                       | 498.00           | —                       | —                       |
| 1560.00          | 351.00                 | 4.00                    | 507.00           | 4.00                    | 4.00                    |
| 1564.33          | 355.00                 | 4.00                    | 507.00           | 4.00                    | 4.00                    |
| 1798.33          | 438.00                 | 52.00                   | 585.00           | 52.00                   | 52.00                   |
| 1802.67          | 438.00                 | 52.00                   | 585.00           | 52.00                   | 52.00                   |
| 2249.00          | 594.00                 | 182.00                  | 732.00           | 134.00                  | 134.00                  |
| 2253.33          | 594.00                 | 182.00                  | 732.00           | 139.00                  | 139.00                  |
| 3037.67          | 867.00                 | 347.00                  | 988.00           | 286.00                  | 286.00                  |
| 3042.00          | 867.00                 | 347.00                  | 988.00           | 286.00                  | 286.00                  |
| 3076.67          | 880.00                 | 355.00                  | 1001.00          | 295.00                  | 295.00                  |
| 3081.00          | 880.00                 | 355.00                  | 1001.00          | 295.00                  | 295.00                  |
| 3133.00          | 901.00                 | 373.00                  | 1018.00          | 312.00                  | 316.00                  |
| 3137.33          | 1088.00                | 377.00                  | 1018.00          | 312.00                  | 316.00                  |
| 3661.67          | 1304.00                | 559.00                  | 1192.00          | 485.00                  | 516.00                  |
| 3666.00          | 1322.00                | 559.00                  | 1192.00          | 485.00                  | 516.00                  |
| 3804.67          | 1382.00                | 607.00                  | 1235.00          | 533.00                  | 568.00                  |
| 3809.00          | 1382.00                | 611.00                  | 1239.00          | 533.00                  | 572.00                  |
| 4034.33          | 1478.00                | 689.00                  | 1313.00          | 607.00                  | 646.00                  |
| 4038.67          | 1478.00                | 689.00                  | 1313.00          | 607.00                  | 650.00                  |
| 4194.67          | 1543.00                | 741.00                  | 1365.00          | 659.00                  | 702.00                  |
| 4199.00          | 1608.00                | 745.00                  | 1365.00          | 659.00                  | 702.00                  |
| 4493.67          | 1733.00                | 845.00                  | 1460.00          | 758.00                  | 802.00                  |
| 4498.00          | 1755.00                | 849.00                  | 1460.00          | 758.00                  | 802.00                  |
| 4649.67          | 1820.00                | 901.00                  | 1512.00          | 810.00                  | 854.00                  |
| 4654.00          | 1824.00                | 1183.00                 | 1794.00          | 1088.00                 | 1135.00                 |
| 4944.33          | 1946.00                | 1300.00                 | 1902.00          | 1200.00                 | 1252.00                 |
| 4948.67          | 1976.00                | 1304.00                 | 1907.00          | 1205.00                 | 1252.00                 |
| 5178.33          | 2076.00                | 1395.00                 | 1993.00          | 1291.00                 | 1343.00                 |
| 5182.67          | 2076.00                | 1426.00                 | 2024.00          | 1322.00                 | 1374.00                 |
| 5481.67          | 2206.00                | 1547.00                 | 2136.00          | 1439.00                 | 1491.00                 |
| 5486.00          | 2236.00                | 1547.00                 | 2141.00          | 1439.00                 | 1495.00                 |
| 5551.00          | 2262.00                | 1577.00                 | 2167.00          | 1465.00                 | 1521.00                 |
| 5555.33          | 2266.00                | 1577.00                 | 2167.00          | 1465.00                 | 1521.00                 |

| Monthly earnings | Amounts to be withheld |                         |                  |                         |                         |
|------------------|------------------------|-------------------------|------------------|-------------------------|-------------------------|
|                  | Scale 1                | Scale 2                 | Scale 3          | Scale 5                 | Scale 6                 |
|                  | No tax-free threshold  | With tax-free threshold | Foreign resident | Full Medicare exemption | Half Medicare exemption |
| \$               | \$                     | \$                      | \$               | \$                      | \$                      |
| 5711.33          | 2336.00                | 1642.00                 | 2227.00          | 1525.00                 | 1586.00                 |
| 5715.67          | 2336.00                | 1729.00                 | 2314.00          | 1616.00                 | 1673.00                 |
| 5733.00          | 2344.00                | 1738.00                 | 2323.00          | 1621.00                 | 1677.00                 |
| 5850.00          | 2401.00                | 1785.00                 | 2370.00          | 1668.00                 | 1729.00                 |
| 5854.33          | 2431.00                | 1790.00                 | 2370.00          | 1673.00                 | 1729.00                 |
| 6010.33          | 2509.00                | 1855.00                 | 2435.00          | 1733.00                 | 1794.00                 |
| 6014.67          | 2509.00                | 1885.00                 | 2466.00          | 1768.00                 | 1824.00                 |
| 6023.33          | 2513.00                | 1889.00                 | 2470.00          | 1768.00                 | 1829.00                 |
| 6461.00          | 2730.00                | 2080.00                 | 2648.00          | 1950.00                 | 2015.00                 |
| 6465.33          | 2730.00                | 2110.00                 | 2682.00          | 1985.00                 | 2050.00                 |
| 6595.33          | 2895.00                | 2171.00                 | 2739.00          | 2037.00                 | 2102.00                 |
| 6998.33          | 3098.00                | 2344.00                 | 2903.00          | 2206.00                 | 2275.00                 |
| 7002.67          | 3098.00                | 2379.00                 | 2942.00          | 2240.00                 | 2310.00                 |
| 7124.00          | 3163.00                | 2435.00                 | 2994.00          | 2292.00                 | 2362.00                 |
| 7128.33          | 3198.00                | 2435.00                 | 2994.00          | 2292.00                 | 2366.00                 |
| 7245.33          | 3259.00                | 2487.00                 | 3042.00          | 2344.00                 | 2414.00                 |
| 7249.67          | 3263.00                | 2492.00                 | 3046.00          | 2344.00                 | 2418.00                 |
| 7366.67          | 3319.00                | 2548.00                 | 3103.00          | 2401.00                 | 2474.00                 |
| 7371.00          | 3324.00                | 2587.00                 | 3142.00          | 2440.00                 | 2513.00                 |
| 7990.67          | 3640.00                | 2890.00                 | 3432.00          | 2730.00                 | 2808.00                 |
| 7995.00          | 3640.00                | 2890.00                 | 3432.00          | 2730.00                 | 2812.00                 |
| 8107.67          | 3701.00                | 2947.00                 | 3488.00          | 2786.00                 | 2864.00                 |
| 8112.00          | 3701.00                | 3072.00                 | 3610.00          | 2908.00                 | 2990.00                 |
| 8640.67          | 3969.00                | 3337.00                 | 3865.00          | 3163.00                 | 3250.00                 |
| 8645.00          | 3974.00                | 3384.00                 | 3913.00          | 3211.00                 | 3298.00                 |
| 9182.33          | 4247.00                | 3657.00                 | 4177.00          | 3475.00                 | 3566.00                 |
| 9186.67          | 4251.00                | 3657.00                 | 4177.00          | 3475.00                 | 3566.00                 |
| 10790.00         | 5066.00                | 4476.00                 | 4962.00          | 4260.00                 | 4368.00                 |
| 10794.33         | 5070.00                | 4481.00                 | 4966.00          | 4264.00                 | 4372.00                 |
| 11492.00         | 5425.00                | 4836.00                 | 5308.00          | 4606.00                 | 4719.00                 |
| 11496.33         | 5425.00                | 4836.00                 | 5308.00          | 4606.00                 | 4723.00                 |
| 11856.00         | 5612.00                | 5022.00                 | 5486.00          | 4784.00                 | 4901.00                 |
| 11860.33         | 5612.00                | 5022.00                 | 5486.00          | 4784.00                 | 4905.00                 |
| 12558.00         | 5967.00                | 5378.00                 | 5828.00          | 5126.00                 | 5252.00                 |
| 12562.33         | 5971.00                | 5382.00                 | 5833.00          | 5131.00                 | 5256.00                 |
| 12623.00         | 6002.00                | 5412.00                 | 5863.00          | 5161.00                 | 5287.00                 |
| 12627.33         | 6006.00                | 5412.00                 | 5863.00          | 5161.00                 | 5287.00                 |
| 13476.67         | 6435.00                | 5846.00                 | 6279.00          | 5577.00                 | 5711.00                 |
| 13481.00         | 6439.00                | 5850.00                 | 6283.00          | 5581.00                 |                         |

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