Schedule 7 **Pay as you go (PAYG) withholding** NAT 1011

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| --- |
| **Medicare levy adjustment fortnightly tax table**This table should be read with the *PAYG withholding - Fortnightly tax table* (NAT 1006) or *PAYG withholding - Fortnightly tax table - flood levy exemption* (NAT 1006E) and the *Medicare levy variation declaration* (NAT 0929) |

|  |  |  |  |
| --- | --- | --- | --- |
|  | ⦶ | ⦶ | ⧁ |
|  | **FOR PAYMENTS MADE ON OR AFTER 1 JULY 2011 TO 30 JUNE 2012.** | This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of Schedule 1 to the *Taxation Administration Act 1953.* It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1. | For more information:■ visit [**www.ato.gov.au**](http://www.ato.gov.au)**■** use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees. |

|  |  |  |
| --- | --- | --- |
| NAT 1011-05.2011 |  | **Australian Government** |
| **Australian Taxation Office** |

**WHO SHOULD USE THIS TABLE?**

⦶Use this table for payees who are required to pay the flood levy as well as those who have claimed the flood levy exemption on the *Flood levy exemption declaration* (NAT 73797).

Use this table if you make payments on a fortnightly basis and the payee is entitled to a Medicare levy adjustment.

A payee is entitled to an adjustment if the payee:

**■** has provided you with a *Medicare levy variation declaration* in which they:

- claimed dependants, and

- answered ‘YES’ to question 10, ‘Is the combined weekly income of you and your spouse, or your income as a sole parent, less than the relevant amount in table A on page 1?’, **and**

**■** has fortnightly earnings of $718 or more, but less than the corresponding amount in column A of table 1 on this page. For example, a payee who claims two dependent children must have fortnightly earnings of less than $1,690 to be entitled to a Medicare levy adjustment.

⦶No Medicare levy is payable on fortnightly earnings of less than $718.

If a payee claims more than 10 children, the column A amount is $2,746, plus $132 for each child claimed in excess of 10.

Column B shows the values used in calculating adjustments for payees with more than five dependent children. If a payee claims more than 10 dependent children, the column B amount is $2,334.76 plus $112.26 for each child in excess of 10.

⧁See ‘How to calculate the Medicare levy adjustment’ to use columns A and B.

**TABLE 1**

|  |  |  |
| --- | --- | --- |
|  | Column A | Column B |
| Spouse only | $1,424 | — |
| Number of children |  |  |
| 1 | $1,558 | — |
| 2 | $1,690 | — |
| 3 | $1,822 | — |
| 4 | $1,954 | — |
| 5 | $2,086 | — |
| 6 | $2,218 | $1,885.70 |
| 7 | $2,350 | $1,997.96 |
| 8 | $2,482 | $2,110.24 |
| 9 | $2,614 | $2,222.50 |
| 10 | $2,746 | $2,334.76 |

**FLOOD LEVY**

The government introduced a temporary flood and cyclone reconstruction levy (flood levy) applying to income for the 2011-12 financial year only.

Individual payees, both residents and foreign residents who have a taxable income over $50,000 in the 2011-12 year will have to pay the flood levy.

Some payees will be exempt from the flood levy if they have been affected by a natural disaster.

⦶If your payee wants to claim an exemption from paying the flood levy, they will need to complete a *Flood levy exemption declaration* (NAT 73797).

⦶For more information about the flood levy visit [**www.ato.gov.au/floodlevy**](http://www.ato.gov.au/floodlevy)

The table below outlines the flood levy rates for the 2011-12 year.

|  |  |
| --- | --- |
| **Taxable income** | **Flood levy on this income** |
| $0 to $50,000 | Nil |
| $50,001 to $100,000 | Half a cent for each $1 over $50,000 |
| Over $100,000 | $250 plus 1c for each $1 over $100,000 |

**USING FORMULAS**

The Medicare levy adjustments shown in this table can be expressed in a mathematical form.

If you have developed your own payroll software package, you will need to use the *PAYG withholding - Statement of formulas for calculating amounts to be withheld* (NAT 1004) or *PAYG withholding - Statement of formulas for calculating amounts to be withheld - flood levy exemption* (NAT 1004E). A copy of this tax table is available from [**www.ato.gov.au/taxtables**](http://www.ato.gov.au/taxtables)

**HOW TO WORK OUT WITHHOLDING AMOUNTS**

**1** Use the *PAYG withholding - Fortnightly tax table* (NAT 1006) to find the fortnightly amount to be withheld from the payee’s earnings, allowing for any tax offsets claimed. If your payee has claimed the flood levy exemption use *PAYG withholding - Fortnightly tax table - flood levy exemption* (NAT 1006E).

**2** Reduce this amount by the amount of the Medicare levy adjustment, worked out as detailed on page 3.

⦶Where the adjustment equals or exceeds the amount obtained in step 1, the amount to be withheld is nil.

**HOW TO CALCULATE THE MEDICARE LEVY ADJUSTMENT**

**Payee claiming spouse and/or one to five dependent children**

Round the fortnightly earnings down to the nearest dollar amount. Use the table on page 4 to find the payee's fortnightly earnings, or the nearest lower figure, in the 'Fortnightly earnings' column and find the corresponding amount of Medicare levy adjustment in the appropriate column.

**EXAMPLE**

|  |
| --- |
| The payee has fortnightly earnings of $733.40 and is claiming four dependent children on the *Medicare levy variation declaration.* Find $733, or the nearest lower figure (in this case $732), in the 'Fortnightly earnings' column and refer to the corresponding Medicare levy adjustment of $2.00 in the '4 children' column. |

**Payee with more than five dependent children**

**1 Fortnightly earnings less than $1,774 - Use the '5 children' column**

Round the fortnightly earnings down to the next dollar amount. Use the table beginning on page 4 to find the payee's earnings, or the nearest lower figure, in the 'Fortnightly earnings' column and refer to the corresponding amount of Medicare levy adjustment in the '5 children' column.

**EXAMPLE**

|  |
| --- |
| The payee has fortnightly earnings of $841.30 and is claiming six dependent children. Find $840 in the 'Fortnightly earnings' column and refer to the corresponding Medicare levy adjustment of $12.00 in the '5 children' column. |

**2 Fortnightly earnings of $1,774 or more but less than the column B amount that corresponds to the number of dependent children claimed**

Round the fortnightly earnings down to the next dollar amount. Take 1.5% of that amount and round to the nearest dollar.

**EXAMPLE**

|  |
| --- |
| The payee has fortnightly earnings of $1,784.90 and is claiming seven dependent children. Take 1.5% of $1,784 (the next lower dollar amount), this equals $26.76.The Medicare levy adjustment is $27, rounded to the nearest dollar. |

**3 Fortnightly earnings of $1,774 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed**

**a** Take 1.5% of the relevant column B amount. Round the result to the nearest cent.

**b** Take 8.5% of the difference between the fortnightly earnings (round down to the next dollar amount) and the column B amount. Round the result to the nearest cent.

**c** Subtract the result of step **b** from step **a**.

**d** Round the result to the nearest dollar.

**EXAMPLE**

|  |
| --- |
| The payee has fortnightly earnings of $2,208.00 and is claiming eight dependent children.**a** 1.5% × $2,110.24 (column B amount for eight children)= $31.65**b** 8.5% × ($2,208 – $2,110.24)= 8.5% × $97.76= $8.31**c** $31.65 – $8.31= $23.34**d** $23.00 ($23.34 rounded to the nearest dollar).The Medicare levy adjustment is $23. |

**PAYG WITHHOLDING PUBLICATIONS**

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from [**www.ato.gov.au**](http://www.ato.gov.au)

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the *Tax file number declaration* (NAT 3092), *Withholding declaration* (NAT 3093), and the *Flood levy exemption declaration* (NAT 73797).

**MEDICARE LEVY ADJUSTMENT FORTNIGHTLY TAX TABLE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |  | **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |
| **child** | **children** | **children** | **children** | **children** |  |  | **child** | **children** | **children** | **children** | **children** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **716** | — | — | — | — | — | — |  | **896** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **718** | — | — | — | — | — | — |  | **898** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **720** | — | — | — | — | — | — |  | **900** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **722** | — | — | — | — | — | — |  | **902** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **724** | — | — | — | — | — | — |  | **904** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **726** | — | — | — | — | — | — |  | **906** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **728** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **908** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **730** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **910** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **732** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **912** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **734** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **914** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **736** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **916** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **738** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **918** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **740** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **920** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **742** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **922** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **744** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **924** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **746** | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |  | **926** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **748** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **928** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **750** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **930** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **752** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **932** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **754** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **934** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **756** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **936** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **758** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **938** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **760** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **940** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **762** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **942** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **764** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **944** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **766** | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |  | **946** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **768** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **948** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **770** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **950** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **772** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **952** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **774** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **954** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **776** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **956** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **778** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **958** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **780** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **960** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **782** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **962** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **784** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **964** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **786** | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |  | **966** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **788** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **968** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **790** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **970** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **792** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **972** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **794** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **974** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **796** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **976** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **798** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **978** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **800** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **980** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **802** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **982** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **804** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **984** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **806** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |  | **986** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **808** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **988** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **810** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **990** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **812** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **992** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **814** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **994** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **816** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **996** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **818** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **998** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| **820** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **1000** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **822** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **1002** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **824** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **1004** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **826** | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |  | **1006** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **828** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1008** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **830** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1010** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **832** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1012** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **834** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1014** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **836** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1016** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **838** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1018** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **840** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1020** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **842** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1022** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **844** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1024** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **846** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1026** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **848** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1028** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **850** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1030** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **852** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1032** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **854** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1034** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **856** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1036** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **858** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1038** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **860** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1040** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **862** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1042** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **864** | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |  | **1044** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **866** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1046** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **868** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1048** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **870** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1050** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **872** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1052** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **874** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1054** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **876** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1056** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **878** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1058** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **880** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1060** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **882** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1062** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **884** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1064** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **886** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1066** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **888** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1068** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **890** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1070** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **892** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1072** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| **894** | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |  | **1074** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |

**MEDICARE LEVY ADJUSTMENT FORTNIGHTLY TAX TABLE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |  | **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |
|  | **child** | **children** | **children** | **children** | **children** |  |  | **child** | **children** | **children** | **children** | **children** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **1076** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1256** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **1078** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1258** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **1080** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1260** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **1082** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1262** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **1084** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1264** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |
| **1086** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1266** | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1088** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1268** | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1090** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1270** | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1092** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1272** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1094** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1274** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1096** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1276** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1098** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1278** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1100** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1280** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1102** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1282** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1104** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1284** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1106** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1286** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1108** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1288** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1110** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1290** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1112** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1292** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1114** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1294** | 12.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1116** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1296** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1118** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1298** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1120** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1300** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1122** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1302** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1124** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1304** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1126** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1306** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1128** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1308** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1130** | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |  | **1310** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1132** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1312** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1134** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1314** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1136** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1316** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1138** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1318** | 10.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1140** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1320** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1142** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1322** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1144** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1324** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1146** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1326** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1148** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1328** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1150** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1330** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1152** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1332** | 8.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1154** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1334** | 8.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1156** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1336** | 8.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1158** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1338** | 8.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1160** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1340** | 8.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1162** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1342** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1164** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1344** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1166** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1346** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1168** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1348** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1170** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1350** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1172** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1352** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1174** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1354** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1176** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1356** | 6.00 | 18.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1178** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1358** | 6.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1180** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1360** | 6.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1182** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1362** | 6.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1184** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1364** | 6.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1186** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1366** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1188** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1368** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1190** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1370** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1192** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1372** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1194** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1374** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1196** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1376** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1198** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1378** | 4.00 | 16.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1200** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1380** | 4.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1202** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1382** | 4.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1204** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1384** | 4.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1206** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1386** | 4.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1208** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1388** | 4.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1210** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1390** | 2.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1212** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1392** | 2.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1214** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1394** | 2.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1216** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1396** | 2.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1218** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1398** | 2.00 | 14.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| **1220** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1400** | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1222** | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1402** | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1224** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1404** | 2.00 | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1226** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1406** | 2.00 | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1228** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1408** | 2.00 | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1230** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1410** | 2.00 | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1232** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1412** | 2.00 | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1234** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1414** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1236** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1416** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1238** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1418** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1240** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1420** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1242** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1422** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1244** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1424** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1246** | 16.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1426** | — | 12.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1248** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1428** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1250** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1430** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1252** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1432** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |
| **1254** | 14.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 |  | **1434** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |

**MEDICARE LEVY ADJUSTMENT FORTNIGHTLY TAX TABLE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |  | **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |
|  | **child** | **children** | **children** | **children** | **children** |  |  | **child** | **children** | **children** | **children** | **children** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **1436** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |  | **1616** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |
| **1438** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |  | **1618** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |
| **1440** | — | 10.00 | 22.00 | 22.00 | 22.00 | 22.00 |  | **1620** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |
| **1442** | — | 10.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1622** | — | — | 6.00 | 16.00 | 24.00 | 24.00 |
| **1444** | — | 10.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1624** | — | — | 6.00 | 16.00 | 24.00 | 24.00 |
| **1446** | — | 10.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1626** | — | — | 6.00 | 16.00 | 24.00 | 24.00 |
| **1448** | — | 10.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1628** | — | — | 6.00 | 16.00 | 24.00 | 24.00 |
| **1450** | — | 10.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1630** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1452** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1632** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1454** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1634** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1456** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1636** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1458** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1638** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1460** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1640** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1462** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1642** | — | — | 4.00 | 16.00 | 24.00 | 24.00 |
| **1464** | — | 8.00 | 20.00 | 22.00 | 22.00 | 22.00 |  | **1644** | — | — | 4.00 | 14.00 | 24.00 | 24.00 |
| **1466** | — | 8.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1646** | — | — | 4.00 | 14.00 | 24.00 | 24.00 |
| **1468** | — | 8.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1648** | — | — | 4.00 | 14.00 | 24.00 | 24.00 |
| **1470** | — | 8.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1650** | — | — | 4.00 | 14.00 | 24.00 | 24.00 |
| **1472** | — | 8.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1652** | — | — | 4.00 | 14.00 | 24.00 | 24.00 |
| **1474** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1654** | — | — | 2.00 | 14.00 | 24.00 | 24.00 |
| **1476** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1656** | — | — | 2.00 | 14.00 | 24.00 | 24.00 |
| **1478** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1658** | — | — | 2.00 | 14.00 | 24.00 | 24.00 |
| **1480** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1660** | — | — | 2.00 | 14.00 | 24.00 | 24.00 |
| **1482** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1662** | — | — | 2.00 | 14.00 | 24.00 | 24.00 |
| **1484** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1664** | — | — | 2.00 | 14.00 | 24.00 | 24.00 |
| **1486** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1666** | — | — | 2.00 | 14.00 | 24.00 | 26.00 |
| **1488** | — | 6.00 | 18.00 | 22.00 | 22.00 | 22.00 |  | **1668** | — | — | 2.00 | 12.00 | 24.00 | 26.00 |
| **1490** | — | 6.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1670** | — | — | 2.00 | 12.00 | 24.00 | 26.00 |
| **1492** | — | 6.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1672** | — | — | 2.00 | 12.00 | 24.00 | 26.00 |
| **1494** | — | 6.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1674** | — | — | 2.00 | 12.00 | 24.00 | 26.00 |
| **1496** | — | 6.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1676** | — | — | 2.00 | 12.00 | 24.00 | 26.00 |
| **1498** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1678** | — | — | — | 12.00 | 24.00 | 26.00 |
| **1500** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1680** | — | — | — | 12.00 | 24.00 | 26.00 |
| **1502** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1682** | — | — | — | 12.00 | 22.00 | 26.00 |
| **1504** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1684** | — | — | — | 12.00 | 22.00 | 26.00 |
| **1506** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1686** | — | — | — | 12.00 | 22.00 | 26.00 |
| **1508** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1688** | — | — | — | 12.00 | 22.00 | 26.00 |
| **1510** | — | 4.00 | 16.00 | 22.00 | 22.00 | 22.00 |  | **1690** | — | — | — | 12.00 | 22.00 | 26.00 |
| **1512** | — | 4.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1692** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1514** | — | 4.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1694** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1516** | — | 4.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1696** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1518** | — | 4.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1698** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1520** | — | 4.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1700** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1522** | — | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1702** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1524** | — | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1704** | — | — | — | 10.00 | 22.00 | 26.00 |
| **1526** | — | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1706** | — | — | — | 10.00 | 20.00 | 26.00 |
| **1528** | — | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1708** | — | — | — | 10.00 | 20.00 | 26.00 |
| **1530** | — | 2.00 | 14.00 | 22.00 | 22.00 | 22.00 |  | **1710** | — | — | — | 10.00 | 20.00 | 26.00 |
| **1532** | — | 2.00 | 14.00 | 24.00 | 24.00 | 24.00 |  | **1712** | — | — | — | 10.00 | 20.00 | 26.00 |
| **1534** | — | 2.00 | 14.00 | 24.00 | 24.00 | 24.00 |  | **1714** | — | — | — | 10.00 | 20.00 | 26.00 |
| **1536** | — | 2.00 | 12.00 | 24.00 | 24.00 | 24.00 |  | **1716** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1538** | — | 2.00 | 12.00 | 24.00 | 24.00 | 24.00 |  | **1718** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1540** | — | 2.00 | 12.00 | 24.00 | 24.00 | 24.00 |  | **1720** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1542** | — | 2.00 | 12.00 | 24.00 | 24.00 | 24.00 |  | **1722** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1544** | — | 2.00 | 12.00 | 24.00 | 24.00 | 24.00 |  | **1724** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1546** | — | — | 12.00 | 24.00 | 24.00 | 24.00 |  | **1726** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1548** | — | — | 12.00 | 24.00 | 24.00 | 24.00 |  | **1728** | — | — | — | 8.00 | 20.00 | 26.00 |
| **1550** | — | — | 12.00 | 22.00 | 24.00 | 24.00 |  | **1730** | — | — | — | 8.00 | 18.00 | 26.00 |
| **1552** | — | — | 12.00 | 22.00 | 24.00 | 24.00 |  | **1732** | — | — | — | 8.00 | 18.00 | 26.00 |
| **1554** | — | — | 12.00 | 22.00 | 24.00 | 24.00 |  | **1734** | — | — | — | 8.00 | 18.00 | 26.00 |
| **1556** | — | — | 12.00 | 22.00 | 24.00 | 24.00 |  | **1736** | — | — | — | 8.00 | 18.00 | 26.00 |
| **1558** | — | — | 12.00 | 22.00 | 24.00 | 24.00 |  | **1738** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1560** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1740** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1562** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1742** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1564** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1744** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1566** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1746** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1568** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1748** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1570** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1750** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1572** | — | — | 10.00 | 22.00 | 24.00 | 24.00 |  | **1752** | — | — | — | 6.00 | 18.00 | 26.00 |
| **1574** | — | — | 10.00 | 20.00 | 24.00 | 24.00 |  | **1754** | — | — | — | 6.00 | 16.00 | 26.00 |
| **1576** | — | — | 10.00 | 20.00 | 24.00 | 24.00 |  | **1756** | — | — | — | 6.00 | 16.00 | 26.00 |
| **1578** | — | — | 10.00 | 20.00 | 24.00 | 24.00 |  | **1758** | — | — | — | 6.00 | 16.00 | 26.00 |
| **1580** | — | — | 10.00 | 20.00 | 24.00 | 24.00 |  | **1760** | — | — | — | 6.00 | 16.00 | 26.00 |
| **1582** | — | — | 10.00 | 20.00 | 24.00 | 24.00 |  | **1762** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1584** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1764** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1586** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1766** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1588** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1768** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1590** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1770** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1592** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1772** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1594** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1774** | — | — | — | 4.00 | 16.00 | 26.00 |
| **1596** | — | — | 8.00 | 20.00 | 24.00 | 24.00 |  | **1776** | — | — | — | 4.00 | 14.00 | 26.00 |
| **1598** | — | — | 8.00 | 18.00 | 24.00 | 24.00 |  | **1778** | — | — | — | 4.00 | 14.00 | 26.00 |
| **1600** | — | — | 8.00 | 18.00 | 24.00 | 24.00 |  | **1780** | — | — | — | 4.00 | 14.00 | 26.00 |
| **1602** | — | — | 8.00 | 18.00 | 24.00 | 24.00 |  | **1782** | — | — | — | 4.00 | 14.00 | 26.00 |
| **1604** | — | — | 8.00 | 18.00 | 24.00 | 24.00 |  | **1784** | — | — | — | 4.00 | 14.00 | 26.00 |
| **1606** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |  | **1786** | — | — | — | 2.00 | 14.00 | 26.00 |
| **1608** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |  | **1788** | — | — | — | 2.00 | 14.00 | 26.00 |
| **1610** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |  | **1790** | — | — | — | 2.00 | 14.00 | 26.00 |
| **1612** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |  | **1792** | — | — | — | 2.00 | 14.00 | 24.00 |
| **1614** | — | — | 6.00 | 18.00 | 24.00 | 24.00 |  | **1794** | — | — | — | 2.00 | 14.00 | 24.00 |

**MEDICARE LEVY ADJUSTMENT FORTNIGHTLY TAX TABLE**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |  | **Fortnightly earnings** | **Spouse only** | **1** | **2** | **3** | **4** | **5** |
|  |  | **child** | **children** | **children** | **children** | **children** |  |  |  | **child** | **children** | **children** | **children** | **children** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **1796** | — | — | — | 2.00 | 14.00 | 24.00 |  | **1946** | — | — | — | — | — | 12.00 |
| **1798** | — | — | — | 2.00 | 14.00 | 24.00 |  | **1948** | — | — | — | — | — | 12.00 |
| **1800** | — | — | — | 2.00 | 12.00 | 24.00 |  | **1950** | — | — | — | — | — | 12.00 |
| **1802** | — | — | — | 2.00 | 12.00 | 24.00 |  | **1952** | — | — | — | — | — | 12.00 |
| **1804** | — | — | — | 2.00 | 12.00 | 24.00 |  | **1954** | — | — | — | — | — | 12.00 |
| **1806** | — | — | — | 2.00 | 12.00 | 24.00 |  | **1956** | — | — | — | — | — | 10.00 |
| **1808** | — | — | — | 2.00 | 12.00 | 24.00 |  | **1958** | — | — | — | — | — | 10.00 |
| **1810** | — | — | — | — | 12.00 | 24.00 |  | **1960** | — | — | — | — | — | 10.00 |
| **1812** | — | — | — | — | 12.00 | 24.00 |  | **1962** | — | — | — | — | — | 10.00 |
| **1814** | — | — | — | — | 12.00 | 22.00 |  | **1964** | — | — | — | — | — | 10.00 |
| **1816** | — | — | — | — | 12.00 | 22.00 |  | **1966** | — | — | — | — | — | 10.00 |
| **1818** | — | — | — | — | 12.00 | 22.00 |  | **1968** | — | — | — | — | — | 10.00 |
| **1820** | — | — | — | — | 12.00 | 22.00 |  | **1970** | — | — | — | — | — | 10.00 |
| **1822** | — | — | — | — | 12.00 | 22.00 |  | **1972** | — | — | — | — | — | 10.00 |
| **1824** | — | — | — | — | 10.00 | 22.00 |  | **1974** | — | — | — | — | — | 10.00 |
| **1826** | — | — | — | — | 10.00 | 22.00 |  | **1976** | — | — | — | — | — | 10.00 |
| **1828** | — | — | — | — | 10.00 | 22.00 |  | **1978** | — | — | — | — | — | 10.00 |
| **1830** | — | — | — | — | 10.00 | 22.00 |  | **1980** | — | — | — | — | — | 8.00 |
| **1832** | — | — | — | — | 10.00 | 22.00 |  | **1982** | — | — | — | — | — | 8.00 |
| **1834** | — | — | — | — | 10.00 | 22.00 |  | **1984** | — | — | — | — | — | 8.00 |
| **1836** | — | — | — | — | 10.00 | 22.00 |  | **1986** | — | — | — | — | — | 8.00 |
| **1838** | — | — | — | — | 10.00 | 20.00 |  | **1988** | — | — | — | — | — | 8.00 |
| **1840** | — | — | — | — | 10.00 | 20.00 |  | **1990** | — | — | — | — | — | 8.00 |
| **1842** | — | — | — | — | 10.00 | 20.00 |  | **1992** | — | — | — | — | — | 8.00 |
| **1844** | — | — | — | — | 10.00 | 20.00 |  | **1994** | — | — | — | — | — | 8.00 |
| **1846** | — | — | — | — | 10.00 | 20.00 |  | **1996** | — | — | — | — | — | 8.00 |
| **1848** | — | — | — | — | 8.00 | 20.00 |  | **1998** | — | — | — | — | — | 8.00 |
| **1850** | — | — | — | — | 8.00 | 20.00 |  | **2000** | — | — | — | — | — | 8.00 |
| **1852** | — | — | — | — | 8.00 | 20.00 |  | **2002** | — | — | — | — | — | 8.00 |
| **1854** | — | — | — | — | 8.00 | 20.00 |  | **2004** | — | — | — | — | — | 6.00 |
| **1856** | — | — | — | — | 8.00 | 20.00 |  | **2006** | — | — | — | — | — | 6.00 |
| **1858** | — | — | — | — | 8.00 | 20.00 |  | **2008** | — | — | — | — | — | 6.00 |
| **1860** | — | — | — | — | 8.00 | 20.00 |  | **2010** | — | — | — | — | — | 6.00 |
| **1862** | — | — | — | — | 8.00 | 18.00 |  | **2012** | — | — | — | — | — | 6.00 |
| **1864** | — | — | — | — | 8.00 | 18.00 |  | **2014** | — | — | — | — | — | 6.00 |
| **1866** | — | — | — | — | 8.00 | 18.00 |  | **2016** | — | — | — | — | — | 6.00 |
| **1868** | — | — | — | — | 8.00 | 18.00 |  | **2018** | — | — | — | — | — | 6.00 |
| **1870** | — | — | — | — | 6.00 | 18.00 |  | **2020** | — | — | — | — | — | 6.00 |
| **1872** | — | — | — | — | 6.00 | 18.00 |  | **2022** | — | — | — | — | — | 6.00 |
| **1874** | — | — | — | — | 6.00 | 18.00 |  | **2024** | — | — | — | — | — | 6.00 |
| **1876** | — | — | — | — | 6.00 | 18.00 |  | **2026** | — | — | — | — | — | 4.00 |
| **1878** | — | — | — | — | 6.00 | 18.00 |  | **2028** | — | — | — | — | — | 4.00 |
| **1880** | — | — | — | — | 6.00 | 18.00 |  | **2030** | — | — | — | — | — | 4.00 |
| **1882** | — | — | — | — | 6.00 | 18.00 |  | **2032** | — | — | — | — | — | 4.00 |
| **1884** | — | — | — | — | 6.00 | 18.00 |  | **2034** | — | — | — | — | — | 4.00 |
| **1886** | — | — | — | — | 6.00 | 16.00 |  | **2036** | — | — | — | — | — | 4.00 |
| **1888** | — | — | — | — | 6.00 | 16.00 |  | **2038** | — | — | — | — | — | 4.00 |
| **1890** | — | — | — | — | 6.00 | 16.00 |  | **2040** | — | — | — | — | — | 4.00 |
| **1892** | — | — | — | — | 6.00 | 16.00 |  | **2042** | — | — | — | — | — | 4.00 |
| **1894** | — | — | — | — | 4.00 | 16.00 |  | **2044** | — | — | — | — | — | 4.00 |
| **1896** | — | — | — | — | 4.00 | 16.00 |  | **2046** | — | — | — | — | — | 4.00 |
| **1898** | — | — | — | — | 4.00 | 16.00 |  | **2048** | — | — | — | — | — | 4.00 |
| **1900** | — | — | — | — | 4.00 | 16.00 |  | **2050** | — | — | — | — | — | 2.00 |
| **1902** | — | — | — | — | 4.00 | 16.00 |  | **2052** | — | — | — | — | — | 2.00 |
| **1904** | — | — | — | — | 4.00 | 16.00 |  | **2054** | — | — | — | — | — | 2.00 |
| **1906** | — | — | — | — | 4.00 | 16.00 |  | **2056** | — | — | — | — | — | 2.00 |
| **1908** | — | — | — | — | 4.00 | 14.00 |  | **2058** | — | — | — | — | — | 2.00 |
| **1910** | — | — | — | — | 4.00 | 14.00 |  | **2060** | — | — | — | — | — | 2.00 |
| **1912** | — | — | — | — | 4.00 | 14.00 |  | **2062** | — | — | — | — | — | 2.00 |
| **1914** | — | — | — | — | 4.00 | 14.00 |  | **2064** | — | — | — | — | — | 2.00 |
| **1916** | — | — | — | — | 4.00 | 14.00 |  | **2066** | — | — | — | — | — | 2.00 |
| **1918** | — | — | — | — | 2.00 | 14.00 |  | **2068** | — | — | — | — | — | 2.00 |
| **1920** | — | — | — | — | 2.00 | 14.00 |  | **2070** | — | — | — | — | — | 2.00 |
| **1922** | — | — | — | — | 2.00 | 14.00 |  | **2072** | — | — | — | — | — | 2.00 |
| **1924** | — | — | — | — | 2.00 | 14.00 |  | **2074** | — | — | — | — | — | — |
| **1926** | — | — | — | — | 2.00 | 14.00 |  | **2076** | — | — | — | — | — | — |
| **1928** | — | — | — | — | 2.00 | 14.00 |  | **2078** | — | — | — | — | — | — |
| **1930** | — | — | — | — | 2.00 | 14.00 |  | **2080** | — | — | — | — | — | — |
| **1932** | — | — | — | — | 2.00 | 12.00 |  |  |  |  |  |  |  |  |
| **1934** | — | — | — | — | 2.00 | 12.00 |  |  |  |  |  |  |  |  |
| **1936** | — | — | — | — | 2.00 | 12.00 |  |  |  |  |  |  |  |  |
| **1938** | — | — | — | — | 2.00 | 12.00 |  |  |  |  |  |  |  |  |
| **1940** | — | — | — | — | 2.00 | 12.00 |  |  |  |  |  |  |  |  |
| **1942** | — | — | — | — | — | 12.00 |  |  |  |  |  |  |  |  |
| **1944** | — | — | — | — | — | 12.00 |  |  |  |  |  |  |  |  |

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