

Higher Education Loan Program (HELP) fortnightly tax table

Including statement of formulas



**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), 12-C (except sections 12-85 and 12-90) and 12-D of Schedule 1.



For more information:

- visit www.ato.gov.au
- use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees.



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 fortnightly payments, the payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'YES' to the question 'Do you have an accumulated Higher Education Loan Program (HELP) debt?'
- not applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration* due to low family income
- claimed the tax-free threshold and has fortnightly earnings of \$1,814 or more, or
- not claimed the tax-free threshold and has fortnightly earnings of \$1,180 or more.

The HELP component is to be withheld from all earnings, including taxable allowances, bonuses and commissions.

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

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

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

HOW TO WORK OUT WITHHOLDING AMOUNTS

- 1 Use the appropriate fortnightly tax table, *Fortnightly tax table* (NAT 1006) or *Fortnightly tax table – flood levy exemption* (NAT 1006E), to calculate the fortnightly withholding amount for the payee's earnings, allowing for any tax offsets claimed.
- 2 Use this HELP fortnightly tax table to calculate the HELP component to be withheld.
- 3 Add the HELP component to the withholding amount. Withhold the result from the payee's earnings.
- 4 If the payee also has a Financial Supplement debt, add the Student Financial Supplement Scheme (SFSS) component (calculated using the SFSS tax tables) as well as the HELP component to the amounts to be withheld. Withhold the result from the payee's earnings.

HOW TO FIND THE HELP COMPONENT IN THE FOLLOWING TABLE

Find the payee's fortnightly earnings in **column 1** (ignoring any cents) and use the appropriate column to find the HELP component. If the exact amount is not shown, use the nearest lower figure.

If the payee is claiming the tax-free threshold, use **column 2**.

If the payee is not claiming the tax-free threshold, use **column 3**.

EXAMPLE

The payee has claimed the tax-free threshold and has fortnightly earnings of \$1,815.35. Ignoring cents, use the nearest lower figure and find \$1,814 in column 1. The HELP component in column 2 is \$72.00.

USING FORMULAS

Withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

To calculate the fortnightly HELP component, you must first calculate the rounded weekly HELP component.

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

- **y** is the weekly HELP component
- **x** is the weekly earnings expressed in whole dollars plus 99 cents, and
- the value of the coefficient **a** is as shown in the tables on this page.

Tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 906.99	0.0
907.00 to 1,010.99	4.0
1,011.00 to 1,113.99	4.5
1,114.00 to 1,171.99	5.0
1,172.00 to 1,259.99	5.5
1,260.00 to 1,364.99	6.0
1,365.00 to 1,436.99	6.5
1,437.00 to 1,580.99	7.0
1,581.00 to 1,684.99	7.5
1,685.00 & over	8.0

No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 589.99	0.0
590.00 to 692.99	4.0
693.00 to 796.99	4.5
797.00 to 854.99	5.0
855.00 to 942.99	5.5
943.00 to 1,047.99	6.0
1,048.00 to 1,119.99	6.5
1,120.00 to 1,263.99	7.0
1,264.00 to 1,367.99	7.5
1,368.00 & over	8.0

CALCULATING THE FORTNIGHTLY COMPONENT

First, calculate the weekly equivalent of fortnightly earnings by dividing the sum of the fortnightly earnings subject to withholding by two. Ignore any cents in the result and add 99 cents.

Determine the rounded weekly HELP component applicable to the weekly equivalent of earnings by applying the above formulas. Then multiply the result by two to determine the fortnightly HELP component.

ROUNDING OF COMPONENT AMOUNTS

Component amounts calculated as a result of applying the above formulas should be rounded to the nearest dollar. Values ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

EXAMPLE

The payee has claimed the tax-free threshold and has fortnightly earnings of \$1,914.22.

Weekly equivalent of \$1,914.22 = \$957.99 (\$1,914.22 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly HELP component = \$957.99 × 4.0% = \$38.00 rounded to the nearest dollar.

Fortnightly HELP component = \$76.00 (\$38.00 × 2).

ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this schedule should be tested for accuracy against the table in the following pages. You should only use such software if it produces the exact amounts shown in the table.

HELP FORTNIGHTLY TAX TABLE

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1180	—	48.00	1330	—	54.00	1480	—	66.00	1630	—	82.00
1182	—	48.00	1332	—	54.00	1482	—	66.00	1632	—	82.00
1184	—	48.00	1334	—	54.00	1484	—	66.00	1634	—	82.00
1186	—	48.00	1336	—	54.00	1486	—	66.00	1636	—	82.00
1188	—	48.00	1338	—	54.00	1488	—	68.00	1638	—	82.00
1190	—	48.00	1340	—	54.00	1490	—	68.00	1640	—	82.00
1192	—	48.00	1342	—	54.00	1492	—	68.00	1642	—	82.00
1194	—	48.00	1344	—	54.00	1494	—	68.00	1644	—	82.00
1196	—	48.00	1346	—	54.00	1496	—	68.00	1646	—	82.00
1198	—	48.00	1348	—	54.00	1498	—	68.00	1648	—	82.00
1200	—	48.00	1350	—	54.00	1500	—	68.00	1650	—	82.00
1202	—	48.00	1352	—	54.00	1502	—	68.00	1652	—	82.00
1204	—	48.00	1354	—	54.00	1504	—	68.00	1654	—	82.00
1206	—	48.00	1356	—	54.00	1506	—	68.00	1656	—	82.00
1208	—	48.00	1358	—	54.00	1508	—	68.00	1658	—	82.00
1210	—	48.00	1360	—	54.00	1510	—	68.00	1660	—	84.00
1212	—	48.00	1362	—	54.00	1512	—	68.00	1662	—	84.00
1214	—	48.00	1364	—	54.00	1514	—	68.00	1664	—	84.00
1216	—	48.00	1366	—	54.00	1516	—	68.00	1666	—	84.00
1218	—	48.00	1368	—	54.00	1518	—	68.00	1668	—	84.00
1220	—	48.00	1370	—	54.00	1520	—	68.00	1670	—	84.00
1222	—	48.00	1372	—	54.00	1522	—	68.00	1672	—	84.00
1224	—	50.00	1374	—	56.00	1524	—	68.00	1674	—	84.00
1226	—	50.00	1376	—	56.00	1526	—	68.00	1676	—	84.00
1228	—	50.00	1378	—	56.00	1528	—	68.00	1678	—	84.00
1230	—	50.00	1380	—	56.00	1530	—	68.00	1680	—	84.00
1232	—	50.00	1382	—	56.00	1532	—	70.00	1682	—	84.00
1234	—	50.00	1384	—	56.00	1534	—	70.00	1684	—	84.00
1236	—	50.00	1386	—	62.00	1536	—	70.00	1686	—	84.00
1238	—	50.00	1388	—	62.00	1538	—	70.00	1688	—	84.00
1240	—	50.00	1390	—	62.00	1540	—	70.00	1690	—	84.00
1242	—	50.00	1392	—	62.00	1542	—	70.00	1692	—	84.00
1244	—	50.00	1394	—	62.00	1544	—	70.00	1694	—	84.00
1246	—	50.00	1396	—	62.00	1546	—	70.00	1696	—	84.00
1248	—	50.00	1398	—	62.00	1548	—	70.00	1698	—	84.00
1250	—	50.00	1400	—	64.00	1550	—	70.00	1700	—	86.00
1252	—	50.00	1402	—	64.00	1552	—	70.00	1702	—	86.00
1254	—	50.00	1404	—	64.00	1554	—	70.00	1704	—	86.00
1256	—	50.00	1406	—	64.00	1556	—	70.00	1706	—	86.00
1258	—	50.00	1408	—	64.00	1558	—	70.00	1708	—	86.00
1260	—	50.00	1410	—	64.00	1560	—	70.00	1710	—	94.00
1262	—	50.00	1412	—	64.00	1562	—	70.00	1712	—	94.00
1264	—	50.00	1414	—	64.00	1564	—	70.00	1714	—	94.00
1266	—	50.00	1416	—	64.00	1566	—	70.00	1716	—	94.00
1268	—	50.00	1418	—	64.00	1568	—	70.00	1718	—	94.00
1270	—	50.00	1420	—	64.00	1570	—	70.00	1720	—	94.00
1272	—	50.00	1422	—	64.00	1572	—	70.00	1722	—	94.00
1274	—	52.00	1424	—	64.00	1574	—	70.00	1724	—	94.00
1276	—	52.00	1426	—	64.00	1576	—	72.00	1726	—	96.00
1278	—	52.00	1428	—	64.00	1578	—	72.00	1728	—	96.00
1280	—	52.00	1430	—	64.00	1580	—	72.00	1730	—	96.00
1282	—	52.00	1432	—	64.00	1582	—	72.00	1732	—	96.00
1284	—	52.00	1434	—	64.00	1584	—	72.00	1734	—	96.00
1286	—	52.00	1436	—	64.00	1586	—	72.00	1736	—	96.00
1288	—	52.00	1438	—	64.00	1588	—	72.00	1738	—	96.00
1290	—	52.00	1440	—	64.00	1590	—	72.00	1740	—	96.00
1292	—	52.00	1442	—	64.00	1592	—	72.00	1742	—	96.00
1294	—	52.00	1444	—	66.00	1594	—	80.00	1744	—	96.00
1296	—	52.00	1446	—	66.00	1596	—	80.00	1746	—	96.00
1298	—	52.00	1448	—	66.00	1598	—	80.00	1748	—	96.00
1300	—	52.00	1450	—	66.00	1600	—	80.00	1750	—	96.00
1302	—	52.00	1452	—	66.00	1602	—	80.00	1752	—	96.00
1304	—	52.00	1454	—	66.00	1604	—	80.00	1754	—	96.00
1306	—	52.00	1456	—	66.00	1606	—	80.00	1756	—	96.00
1308	—	52.00	1458	—	66.00	1608	—	80.00	1758	—	96.00
1310	—	52.00	1460	—	66.00	1610	—	80.00	1760	—	96.00
1312	—	52.00	1462	—	66.00	1612	—	80.00	1762	—	98.00
1314	—	52.00	1464	—	66.00	1614	—	80.00	1764	—	98.00
1316	—	52.00	1466	—	66.00	1616	—	80.00	1766	—	98.00
1318	—	52.00	1468	—	66.00	1618	—	80.00	1768	—	98.00
1320	—	52.00	1470	—	66.00	1620	—	82.00	1770	—	98.00
1322	—	52.00	1472	—	66.00	1622	—	82.00	1772	—	98.00
1324	—	54.00	1474	—	66.00	1624	—	82.00	1774	—	98.00
1326	—	54.00	1476	—	66.00	1626	—	82.00	1776	—	98.00
1328	—	54.00	1478	—	66.00	1628	—	82.00	1778	—	98.00

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1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1780	—	98.00	1930	78.00	116.00	2080	94.00	124.00	2230	112.00	146.00
1782	—	98.00	1932	78.00	116.00	2082	94.00	126.00	2232	112.00	146.00
1784	—	98.00	1934	78.00	116.00	2084	94.00	126.00	2234	112.00	146.00
1786	—	98.00	1936	78.00	116.00	2086	94.00	126.00	2236	112.00	146.00
1788	—	98.00	1938	78.00	116.00	2088	94.00	126.00	2238	112.00	146.00
1790	—	98.00	1940	78.00	116.00	2090	94.00	126.00	2240	112.00	156.00
1792	—	98.00	1942	78.00	116.00	2092	94.00	126.00	2242	112.00	158.00
1794	—	98.00	1944	78.00	116.00	2094	94.00	126.00	2244	112.00	158.00
1796	—	98.00	1946	78.00	116.00	2096	94.00	136.00	2246	112.00	158.00
1798	—	98.00	1948	78.00	116.00	2098	94.00	136.00	2248	112.00	158.00
1800	—	100.00	1950	78.00	118.00	2100	94.00	136.00	2250	112.00	158.00
1802	—	100.00	1952	78.00	118.00	2102	94.00	136.00	2252	112.00	158.00
1804	—	100.00	1954	78.00	118.00	2104	94.00	136.00	2254	112.00	158.00
1806	—	100.00	1956	78.00	118.00	2106	94.00	138.00	2256	112.00	158.00
1808	—	100.00	1958	78.00	118.00	2108	94.00	138.00	2258	112.00	158.00
1810	—	100.00	1960	78.00	118.00	2110	96.00	138.00	2260	114.00	158.00
1812	—	100.00	1962	78.00	118.00	2112	96.00	138.00	2262	114.00	158.00
1814	72.00	100.00	1964	78.00	118.00	2114	96.00	138.00	2264	114.00	158.00
1816	72.00	100.00	1966	78.00	118.00	2116	96.00	138.00	2266	114.00	158.00
1818	72.00	100.00	1968	78.00	118.00	2118	96.00	138.00	2268	114.00	158.00
1820	72.00	100.00	1970	78.00	118.00	2120	96.00	138.00	2270	114.00	160.00
1822	72.00	100.00	1972	78.00	118.00	2122	96.00	138.00	2272	114.00	160.00
1824	74.00	100.00	1974	80.00	118.00	2124	96.00	138.00	2274	114.00	160.00
1826	74.00	100.00	1976	80.00	118.00	2126	96.00	138.00	2276	114.00	160.00
1828	74.00	100.00	1978	80.00	118.00	2128	96.00	138.00	2278	114.00	160.00
1830	74.00	100.00	1980	80.00	118.00	2130	96.00	138.00	2280	114.00	160.00
1832	74.00	100.00	1982	80.00	120.00	2132	96.00	138.00	2282	114.00	160.00
1834	74.00	100.00	1984	80.00	120.00	2134	96.00	138.00	2284	114.00	160.00
1836	74.00	102.00	1986	80.00	120.00	2136	96.00	138.00	2286	114.00	160.00
1838	74.00	102.00	1988	80.00	120.00	2138	96.00	140.00	2288	114.00	160.00
1840	74.00	102.00	1990	80.00	120.00	2140	96.00	140.00	2290	114.00	160.00
1842	74.00	102.00	1992	80.00	120.00	2142	96.00	140.00	2292	114.00	160.00
1844	74.00	102.00	1994	80.00	120.00	2144	96.00	140.00	2294	114.00	160.00
1846	74.00	102.00	1996	80.00	120.00	2146	96.00	140.00	2296	114.00	160.00
1848	74.00	102.00	1998	80.00	120.00	2148	96.00	140.00	2298	114.00	160.00
1850	74.00	102.00	2000	80.00	120.00	2150	96.00	140.00	2300	116.00	162.00
1852	74.00	102.00	2002	80.00	120.00	2152	96.00	140.00	2302	116.00	162.00
1854	74.00	102.00	2004	80.00	120.00	2154	98.00	140.00	2304	116.00	162.00
1856	74.00	102.00	2006	80.00	120.00	2156	98.00	140.00	2306	116.00	162.00
1858	74.00	102.00	2008	80.00	120.00	2158	98.00	140.00	2308	116.00	162.00
1860	74.00	102.00	2010	80.00	120.00	2160	98.00	140.00	2310	116.00	162.00
1862	74.00	102.00	2012	80.00	120.00	2162	98.00	140.00	2312	116.00	162.00
1864	74.00	102.00	2014	80.00	120.00	2164	98.00	140.00	2314	116.00	162.00
1866	74.00	102.00	2016	80.00	122.00	2166	98.00	140.00	2316	116.00	162.00
1868	74.00	102.00	2018	80.00	122.00	2168	98.00	142.00	2318	116.00	162.00
1870	74.00	102.00	2020	80.00	122.00	2170	98.00	142.00	2320	116.00	162.00
1872	74.00	104.00	2022	92.00	122.00	2172	98.00	142.00	2322	116.00	162.00
1874	76.00	104.00	2024	92.00	122.00	2174	98.00	142.00	2324	116.00	162.00
1876	76.00	104.00	2026	92.00	122.00	2176	98.00	142.00	2326	116.00	162.00
1878	76.00	104.00	2028	92.00	122.00	2178	98.00	142.00	2328	116.00	164.00
1880	76.00	104.00	2030	92.00	122.00	2180	98.00	142.00	2330	116.00	164.00
1882	76.00	104.00	2032	92.00	122.00	2182	98.00	142.00	2332	116.00	164.00
1884	76.00	104.00	2034	92.00	122.00	2184	98.00	142.00	2334	116.00	164.00
1886	76.00	114.00	2036	92.00	122.00	2186	98.00	142.00	2336	116.00	164.00
1888	76.00	114.00	2038	92.00	122.00	2188	98.00	142.00	2338	116.00	164.00
1890	76.00	114.00	2040	92.00	122.00	2190	98.00	142.00	2340	118.00	164.00
1892	76.00	114.00	2042	92.00	122.00	2192	98.00	142.00	2342	118.00	164.00
1894	76.00	114.00	2044	92.00	122.00	2194	98.00	142.00	2344	130.00	164.00
1896	76.00	114.00	2046	92.00	122.00	2196	98.00	142.00	2346	130.00	164.00
1898	76.00	114.00	2048	92.00	122.00	2198	98.00	142.00	2348	130.00	164.00
1900	76.00	114.00	2050	92.00	124.00	2200	100.00	144.00	2350	130.00	164.00
1902	76.00	114.00	2052	92.00	124.00	2202	100.00	144.00	2352	130.00	164.00
1904	76.00	114.00	2054	92.00	124.00	2204	100.00	144.00	2354	130.00	164.00
1906	76.00	114.00	2056	92.00	124.00	2206	100.00	144.00	2356	130.00	166.00
1908	76.00	114.00	2058	92.00	124.00	2208	100.00	144.00	2358	130.00	166.00
1910	76.00	114.00	2060	92.00	124.00	2210	100.00	144.00	2360	130.00	166.00
1912	76.00	114.00	2062	92.00	124.00	2212	100.00	144.00	2362	130.00	166.00
1914	76.00	114.00	2064	92.00	124.00	2214	100.00	144.00	2364	130.00	166.00
1916	76.00	116.00	2066	94.00	124.00	2216	100.00	144.00	2366	130.00	166.00
1918	76.00	116.00	2068	94.00	124.00	2218	100.00	144.00	2368	130.00	166.00
1920	76.00	116.00	2070	94.00	124.00	2220	100.00	144.00	2370	130.00	166.00
1922	76.00	116.00	2072	94.00	124.00	2222	100.00	144.00	2372	130.00	166.00
1924	78.00	116.00	2074	94.00	124.00	2224	100.00	144.00	2374	130.00	166.00
1926	78.00	116.00	2076	94.00	124.00	2226	100.00	144.00	2376	130.00	166.00
1928	78.00	116.00	2078	94.00	124.00	2228	112.00	144.00	2378	130.00	166.00

HELP FORTNIGHTLY TAX TABLE

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2380	132.00	166.00	2530	152.00	190.00	2680	160.00	202.00	2830	184.00	226.00
2382	132.00	166.00	2532	152.00	190.00	2682	162.00	202.00	2832	184.00	226.00
2384	132.00	168.00	2534	152.00	190.00	2684	162.00	202.00	2834	184.00	226.00
2386	132.00	168.00	2536	152.00	190.00	2686	162.00	202.00	2836	184.00	228.00
2388	132.00	168.00	2538	152.00	190.00	2688	162.00	202.00	2838	184.00	228.00
2390	132.00	168.00	2540	152.00	190.00	2690	162.00	202.00	2840	184.00	228.00
2392	132.00	168.00	2542	152.00	190.00	2692	162.00	202.00	2842	184.00	228.00
2394	132.00	168.00	2544	152.00	190.00	2694	162.00	202.00	2844	184.00	228.00
2396	132.00	168.00	2546	152.00	192.00	2696	162.00	202.00	2846	186.00	228.00
2398	132.00	168.00	2548	152.00	192.00	2698	162.00	202.00	2848	186.00	228.00
2400	132.00	168.00	2550	154.00	192.00	2700	162.00	202.00	2850	186.00	228.00
2402	132.00	168.00	2552	154.00	192.00	2702	162.00	202.00	2852	186.00	228.00
2404	132.00	168.00	2554	154.00	192.00	2704	162.00	202.00	2854	186.00	228.00
2406	132.00	168.00	2556	154.00	192.00	2706	162.00	204.00	2856	186.00	228.00
2408	132.00	168.00	2558	154.00	192.00	2708	162.00	204.00	2858	186.00	228.00
2410	132.00	168.00	2560	154.00	192.00	2710	162.00	204.00	2860	186.00	228.00
2412	132.00	168.00	2562	154.00	192.00	2712	162.00	204.00	2862	186.00	230.00
2414	132.00	170.00	2564	154.00	192.00	2714	162.00	204.00	2864	186.00	230.00
2416	132.00	170.00	2566	154.00	192.00	2716	164.00	204.00	2866	186.00	230.00
2418	134.00	170.00	2568	154.00	192.00	2718	164.00	204.00	2868	186.00	230.00
2420	134.00	170.00	2570	154.00	192.00	2720	164.00	204.00	2870	186.00	230.00
2422	134.00	170.00	2572	154.00	194.00	2722	164.00	204.00	2872	186.00	230.00
2424	134.00	170.00	2574	154.00	194.00	2724	164.00	204.00	2874	202.00	230.00
2426	134.00	170.00	2576	154.00	194.00	2726	164.00	204.00	2876	202.00	230.00
2428	134.00	170.00	2578	154.00	194.00	2728	164.00	204.00	2878	202.00	230.00
2430	134.00	170.00	2580	154.00	194.00	2730	178.00	204.00	2880	202.00	230.00
2432	134.00	170.00	2582	156.00	194.00	2732	178.00	206.00	2882	202.00	230.00
2434	134.00	170.00	2584	156.00	194.00	2734	178.00	206.00	2884	202.00	230.00
2436	134.00	170.00	2586	156.00	194.00	2736	178.00	220.00	2886	202.00	232.00
2438	134.00	170.00	2588	156.00	194.00	2738	178.00	220.00	2888	202.00	232.00
2440	134.00	170.00	2590	156.00	194.00	2740	178.00	220.00	2890	202.00	232.00
2442	134.00	172.00	2592	156.00	194.00	2742	178.00	220.00	2892	202.00	232.00
2444	134.00	172.00	2594	156.00	194.00	2744	178.00	220.00	2894	202.00	232.00
2446	134.00	172.00	2596	156.00	194.00	2746	178.00	220.00	2896	202.00	232.00
2448	134.00	172.00	2598	156.00	194.00	2748	178.00	220.00	2898	202.00	232.00
2450	134.00	172.00	2600	156.00	196.00	2750	178.00	220.00	2900	204.00	232.00
2452	134.00	172.00	2602	156.00	196.00	2752	180.00	220.00	2902	204.00	232.00
2454	136.00	172.00	2604	156.00	196.00	2754	180.00	220.00	2904	204.00	232.00
2456	136.00	172.00	2606	156.00	196.00	2756	180.00	220.00	2906	204.00	232.00
2458	136.00	172.00	2608	156.00	196.00	2758	180.00	220.00	2908	204.00	232.00
2460	136.00	172.00	2610	156.00	196.00	2760	180.00	220.00	2910	204.00	232.00
2462	136.00	172.00	2612	156.00	196.00	2762	180.00	222.00	2912	204.00	234.00
2464	136.00	172.00	2614	156.00	196.00	2764	180.00	222.00	2914	204.00	234.00
2466	136.00	172.00	2616	158.00	196.00	2766	180.00	222.00	2916	204.00	234.00
2468	136.00	172.00	2618	158.00	196.00	2768	180.00	222.00	2918	204.00	234.00
2470	136.00	174.00	2620	158.00	196.00	2770	180.00	222.00	2920	204.00	234.00
2472	136.00	174.00	2622	158.00	196.00	2772	180.00	222.00	2922	204.00	234.00
2474	136.00	174.00	2624	158.00	196.00	2774	180.00	222.00	2924	204.00	234.00
2476	136.00	174.00	2626	158.00	198.00	2776	180.00	222.00	2926	204.00	234.00
2478	136.00	174.00	2628	158.00	198.00	2778	180.00	222.00	2928	206.00	234.00
2480	136.00	174.00	2630	158.00	198.00	2780	180.00	222.00	2930	206.00	234.00
2482	136.00	174.00	2632	158.00	198.00	2782	180.00	222.00	2932	206.00	234.00
2484	136.00	174.00	2634	158.00	198.00	2784	182.00	222.00	2934	206.00	234.00
2486	136.00	174.00	2636	158.00	198.00	2786	182.00	224.00	2936	206.00	236.00
2488	136.00	174.00	2638	158.00	198.00	2788	182.00	224.00	2938	206.00	236.00
2490	138.00	174.00	2640	158.00	198.00	2790	182.00	224.00	2940	206.00	236.00
2492	138.00	174.00	2642	158.00	198.00	2792	182.00	224.00	2942	206.00	236.00
2494	138.00	174.00	2644	158.00	198.00	2794	182.00	224.00	2944	206.00	236.00
2496	138.00	174.00	2646	158.00	198.00	2796	182.00	224.00	2946	206.00	236.00
2498	138.00	174.00	2648	158.00	198.00	2798	182.00	224.00	2948	206.00	236.00
2500	138.00	176.00	2650	160.00	198.00	2800	182.00	224.00	2950	206.00	236.00
2502	138.00	176.00	2652	160.00	200.00	2802	182.00	224.00	2952	206.00	236.00
2504	138.00	176.00	2654	160.00	200.00	2804	182.00	224.00	2954	206.00	236.00
2506	138.00	176.00	2656	160.00	200.00	2806	182.00	224.00	2956	208.00	236.00
2508	138.00	176.00	2658	160.00	200.00	2808	182.00	224.00	2958	208.00	236.00
2510	138.00	176.00	2660	160.00	200.00	2810	182.00	224.00	2960	208.00	236.00
2512	138.00	176.00	2662	160.00	200.00	2812	182.00	226.00	2962	208.00	238.00
2514	138.00	176.00	2664	160.00	200.00	2814	184.00	226.00	2964	208.00	238.00
2516	138.00	176.00	2666	160.00	200.00	2816	184.00	226.00	2966	208.00	238.00
2518	138.00	176.00	2668	160.00	200.00	2818	184.00	226.00	2968	208.00	238.00
2520	152.00	176.00	2670	160.00	200.00	2820	184.00	226.00	2970	208.00	238.00
2522	152.00	176.00	2672	160.00	200.00	2822	184.00	226.00	2972	208.00	238.00
2524	152.00	176.00	2674	160.00	200.00	2824	184.00	226.00	2974	208.00	238.00
2526	152.00	176.00	2676	160.00	200.00	2826	184.00	226.00	2976	208.00	238.00
2528	152.00	190.00	2678	160.00	200.00	2828	184.00	226.00	2978	208.00	238.00

HELP FORTNIGHTLY TAX TABLE

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2980	208.00	238.00	3090	216.00	248.00	3200	240.00	256.00	3310	248.00	264.00
2982	208.00	238.00	3092	216.00	248.00	3202	240.00	256.00	3312	248.00	266.00
2984	210.00	238.00	3094	216.00	248.00	3204	240.00	256.00	3314	248.00	266.00
2986	210.00	240.00	3096	216.00	248.00	3206	240.00	256.00	3316	248.00	266.00
2988	210.00	240.00	3098	216.00	248.00	3208	240.00	256.00	3318	248.00	266.00
2990	210.00	240.00	3100	218.00	248.00	3210	240.00	256.00	3320	250.00	266.00
2992	210.00	240.00	3102	218.00	248.00	3212	242.00	258.00	3322	250.00	266.00
2994	210.00	240.00	3104	218.00	248.00	3214	242.00	258.00	3324	250.00	266.00
2996	210.00	240.00	3106	218.00	248.00	3216	242.00	258.00	3326	250.00	266.00
2998	210.00	240.00	3108	218.00	248.00	3218	242.00	258.00	3328	250.00	266.00
3000	210.00	240.00	3110	218.00	248.00	3220	242.00	258.00	3330	250.00	266.00
3002	210.00	240.00	3112	218.00	250.00	3222	242.00	258.00	3332	250.00	266.00
3004	210.00	240.00	3114	218.00	250.00	3224	242.00	258.00	3334	250.00	266.00
3006	210.00	240.00	3116	218.00	250.00	3226	242.00	258.00	3336	250.00	268.00
3008	210.00	240.00	3118	218.00	250.00	3228	242.00	258.00	3338	250.00	268.00
3010	210.00	240.00	3120	218.00	250.00	3230	242.00	258.00	3340	250.00	268.00
3012	210.00	242.00	3122	218.00	250.00	3232	242.00	258.00	3342	250.00	268.00
3014	212.00	242.00	3124	218.00	250.00	3234	242.00	258.00	3344	250.00	268.00
3016	212.00	242.00	3126	218.00	250.00	3236	242.00	260.00	3346	252.00	268.00
3018	212.00	242.00	3128	220.00	250.00	3238	242.00	260.00	3348	252.00	268.00
3020	212.00	242.00	3130	220.00	250.00	3240	244.00	260.00	3350	252.00	268.00
3022	212.00	242.00	3132	220.00	250.00	3242	244.00	260.00	3352	252.00	268.00
3024	212.00	242.00	3134	220.00	250.00	3244	244.00	260.00	3354	252.00	268.00
3026	212.00	242.00	3136	220.00	252.00	3246	244.00	260.00	3356	252.00	268.00
3028	212.00	242.00	3138	220.00	252.00	3248	244.00	260.00	3358	252.00	268.00
3030	212.00	242.00	3140	220.00	252.00	3250	244.00	260.00	3360	252.00	268.00
3032	212.00	242.00	3142	220.00	252.00	3252	244.00	260.00	3362	252.00	270.00
3034	212.00	242.00	3144	220.00	252.00	3254	244.00	260.00	3364	252.00	270.00
3036	212.00	244.00	3146	220.00	252.00	3256	244.00	260.00	3366	252.00	270.00
3038	212.00	244.00	3148	220.00	252.00	3258	244.00	260.00	3368	252.00	270.00
3040	212.00	244.00	3150	220.00	252.00	3260	244.00	260.00	3370	270.00	270.00
3042	214.00	244.00	3152	220.00	252.00	3262	244.00	262.00	3372	270.00	270.00
3044	214.00	244.00	3154	220.00	252.00	3264	244.00	262.00	3374	270.00	270.00
3046	214.00	244.00	3156	222.00	252.00	3266	246.00	262.00	3376	270.00	270.00
3048	214.00	244.00	3158	222.00	252.00	3268	246.00	262.00	3378	270.00	270.00
3050	214.00	244.00	3160	222.00	252.00	3270	246.00	262.00	3380	270.00	270.00
3052	214.00	244.00	3162	238.00	254.00	3272	246.00	262.00	3382	270.00	270.00
3054	214.00	244.00	3164	238.00	254.00	3274	246.00	262.00	3384	270.00	270.00
3056	214.00	244.00	3166	238.00	254.00	3276	246.00	262.00	3386	272.00	272.00
3058	214.00	244.00	3168	238.00	254.00	3278	246.00	262.00	3388	272.00	272.00
3060	214.00	244.00	3170	238.00	254.00	3280	246.00	262.00	3390	272.00	272.00
3062	214.00	246.00	3172	238.00	254.00	3282	246.00	262.00	3392	272.00	272.00
3064	214.00	246.00	3174	238.00	254.00	3284	246.00	262.00	3394	272.00	272.00
3066	214.00	246.00	3176	238.00	254.00	3286	246.00	264.00	3396	272.00	272.00
3068	214.00	246.00	3178	238.00	254.00	3288	246.00	264.00	3398	272.00	272.00
3070	216.00	246.00	3180	238.00	254.00	3290	246.00	264.00	3400	272.00	272.00
3072	216.00	246.00	3182	238.00	254.00	3292	248.00	264.00			
3074	216.00	246.00	3184	238.00	254.00	3294	248.00	264.00			
3076	216.00	246.00	3186	240.00	256.00	3296	248.00	264.00			
3078	216.00	246.00	3188	240.00	256.00	3298	248.00	264.00			
3080	216.00	246.00	3190	240.00	256.00	3300	248.00	264.00			
3082	216.00	246.00	3192	240.00	256.00	3302	248.00	264.00			
3084	216.00	246.00	3194	240.00	256.00	3304	248.00	264.00			
3086	216.00	248.00	3196	240.00	256.00	3306	248.00	264.00			
3088	216.00	248.00	3198	240.00	256.00	3308	248.00	264.00			

! Where the payee's fortnightly earnings are more than \$3,400, the HELP component is \$272 plus 8 cents for each \$1 of fortnightly earnings over \$3,400. Amounts calculated should be rounded to the nearest dollar.

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