Schedule 14E **Pay as you go (PAYG) withholding** NAT 2335E

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| --- |
| **Statement of formulas for calculating Higher Education Loan Program (HELP) component – food levy exemption**  Including coefficients for calculating weekly withholding amounts incorporating HELP component |

|  |  |  |  |
| --- | --- | --- | --- |
| **⦶** | **⦶** | **⦶** | **⧁** |
| **FOR PAYMENTS MADE ON OR AFTER 1 JULY 2011 TO 30 JUNE 2012.** | **Use this table for payees who have claimed the flood levy exemption on the *Flood levy exemption declaration* (NAT 73797).**  **For payees who have not claimed the exemption use Statement of *Formulas for calculating Higher Education Loan Program (HELP) component* (NAT 2335).** | 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. |

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| --- | --- | --- |
| NAT 2335E-05.2011 |  | **Australian Government** |
| **Australian Taxation Office** |

**WHO SHOULD USE THIS SCHEDULE?**

**⊖ Do not** use this table if your payee has not claimed the flood levy exemption.

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

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have an accumulated Higher Education Loan Program (HELP) debt.

**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.

**⦶** You can only use this table if your payee has claimed an exemption from paying the flood levy on the *Flood levy exemption declaration* (NAT 73797). Using this table excludes the flood levy from the amounts you withhold.

**⧁** For more information about the flood levy visit **www.ato.gov.au/floodlevy**

**WHEN SHOULD THE HELP COMPONENT BE CALCULATED?**

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

**■** answered ’YES’ to the question ‘Do you have an accumulated Higher Education Loan 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 with earnings of:

- $907 or more if paid weekly

- $1,814 or more if paid fortnightly

- $3,930.33 or more if paid monthly, or

- $11,791 or more if paid quarterly.

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

**■** $590 or more if paid weekly

**■** $1,180 or more if paid fortnightly

**■** $2,556.67 or more if paid monthly, or

**■** $7,670 or more if paid quarterly.

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.

**USING FORMULAS**

Withholding amounts shown in the HELP tax tables (weekly fortnightly and monthly) 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.

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

**■ y** is the weekly HELP component

**■ x** is the weekly earnings - or weekly equivalent of earnings -rounded down to whole dollars plus 99 cents, and

**■** the value of the coefficient **a** is shown in the following tables.

**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 |

|  |  |
| --- | --- |
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**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 |

These rates apply to the payee’s total earnings.

**CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY HELP COMPONENT**

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. Where paid:

■ fortnightly – divide the sum of the fortnightly earnings by two (ignoring cents in the result) and add 99 cents

■ monthly – take the sum of the monthly earnings. If this amount ends in 33 cents, add one cent, multiply this amount by 3 divided by 13 (ignoring cents in the result) and add 99 cents, or

■ quarterly – divide the sum of the quarterly earnings by 13 (ignoring cents in the result) and add 99 cents.

Then calculate fortnightly, monthly or quarterly HELP components as follows:

■ fortnightly components – determine the rounded weekly HELP component applicable to the weekly equivalent of earnings. Multiply this amount by two

■ monthly components – determine the rounded weekly HELP component applicable to the weekly equivalent of earnings. Multiply this amount by 13 divided by 3 and round the result to the nearest dollar, or

■ quarterly components – determine the rounded weekly HELP component applicable to the weekly equivalent of earnings. Multiply this amount by 13.

**ROUNDING OF COMPONENT AMOUNTS**

Round HELP components 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.

**EXAMPLES**

|  |
| --- |
| **1** Payee has claimed the tax-free threshold and has **weekly** earnings of $968.62  HELP component = $968.99 × 4.0% = $39.00 rounded to the nearest dollar.  **2** Payee has claimed the tax-free threshold and has **fortnightly** earnings of $2,054.06.  Weekly equivalent of $2,054.06 = $1,027.99 ($2,054.06 divided by two, ignoring cents and adding 99 cents). Weekly HELP component = $1,027.99 × 4.5% = $46.00 rounded to the nearest dollar.  Fortnightly HELP component = $92.00 ($46.00 × 2).  **3** Payee has claimed the tax-free threshold and has **monthly** earnings of $4,827.34.  Weekly equivalent of $4,827.34 = $1,114.99 ($4,827.34 × 3/13, ignoring cents and adding 99 cents). Weekly HELP component = $1,114.99 × 5.0% = $56.00 rounded to the nearest dollar.  Monthly HELP component = $243.00 ($56.00 × 13/3, rounded to the nearest 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 table may differ slightly from the sums of the amounts shown in the PAYG tax tables. The differences result from the rounding of components.

**WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES**

Withholding amounts have been adjusted to allow payees who are eligible for the low income tax offset (LITO) to receive 70% of their entitlement through decreased withholding. If the payee is eligible, they will receive the balance of their entitlement when they lodge their tax return.

The maximum amount of LITO is $1,500.

**COEFFICIENTS FOR CALCULATION OF WEEKLY AMOUNTS TO BE WITHHELD INCORPORATING HELP COMPONENT - FLOOD LEVY EXEMPTION**

A payee’s total withholding including the HELP component can be calculated using the coefficients stated below and should be used in accordance with the method specified in the *PAYG withholding - Statement of formulas for calculating amounts to be withheld - flood levy exemption* (NAT 1004E). These formulas are effective for payments made on or after 1 July 2011.

|  |
| --- |
| **⦶** If two payees are taxed using a particular scale (for example, Scale 2) but only one of them has an accumulated HELP debt, you will need to set up two separate scales in your payroll system, one of which incorporates the HELP component and one that does not. For example, name one ‘Scale 2’ and the other ‘Scale 22’.  The HELP component **does not** apply where the payee has not provided a tax file number. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Where tax free threshold NOT claimed in *Tax file number declaration*** | | | | | |
| **Scale 1** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |
| 259 | 0.1650 | 0.1650 | 259 | 0.1650 | 0.1650 |
| 394 | 0.2284 | 16.4596 | 394 | 0.2284 | 16.4596 |
| 980 | 0.3430 | 61.6385 | 590 | 0.3430 | 61.6385 |
| 1221 | 0.3150 | 34.1769 | 693 | 0.3830 | 61.6385 |
| 3144 | 0.3850 | 119.6577 | 797 | 0.3880 | 61.6385 |
| 3144 & over | 0.4650 | 371.1962 | 855 | 0.3930 | 61.6385 |
|  |  |  | 943 | 0.3980 | 61.6385 |
|  |  |  | 980 | 0.4030 | 61.6385 |
|  |  |  | 1048 | 0.3750 | 34.1769 |
|  |  |  | 1120 | 0.3800 | 34.1769 |
|  |  |  | 1221 | 0.3850 | 34.1769 |
|  |  |  | 1264 | 0.4550 | 119.6577 |
|  |  |  | 1368 | 0.4600 | 119.6577 |
|  |  |  | 3144 | 0.4650 | 119.6577 |
|  |  |  | 3144 & over | 0.5450 | 371.1962 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Foreign residents** | | | | | |
| **Scale 3** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |
| 711 | 0.2900 | 0.2900 | 711 | 0.2900 | 0.2900 |
| 1538 | 0.3000 | 7.1154 | 907 | 0.3000 | 7.1154 |
| 3461 | 0.3700 | 114.8077 | 1011 | 0.3400 | 7.1154 |
| 3461 & over | 0.4500 | 391.7308 | 1114 | 0.3450 | 7.1154 |
|  |  |  | 1172 | 0.3500 | 7.1154 |
|  |  |  | 1260 | 0.3550 | 7.1154 |
|  |  |  | 1365 | 0.3600 | 7.1154 |
|  |  |  | 1437 | 0.3650 | 7.1154 |
|  |  |  | 1538 | 0.3700 | 7.1154 |
|  |  |  | 1581 | 0.4400 | 114.8077 |
|  |  |  | 1685 | 0.4450 | 114.8077 |
|  |  |  | 3461 | 0.4500 | 114.8077 |
|  |  |  | 3461 & over | 0.5300 | 391.7308 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Where payee claimed HALF exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |
| **Scale 6** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |
| 244 | — | — | 244 | — | — |
| 571 | 0.1513 | 36.9231 | 571 | 0.1513 | 36.9231 |
| 606 | 0.1796 | 53.0769 | 606 | 0.1796 | 53.0769 |
| 705 | 0.2300 | 83.6433 | 705 | 0.2300 | 83.6433 |
| 713 | 0.3780 | 188.0479 | 713 | 0.3780 | 188.0479 |
| 1291 | 0.3355 | 157.7438 | 907 | 0.3355 | 157.7438 |
| 1532 | 0.3075 | 121.5699 | 1011 | 0.3755 | 157.7438 |
| 3455 | 0.3775 | 228.8314 | 1114 | 0.3805 | 157.7438 |
| 3455 & over | 0.4575 | 505.2622 | 1172 | 0.3855 | 157.7438 |
|  |  |  | 1260 | 0.3905 | 157.7438 |
|  |  |  | 1291 | 0.3955 | 157.7438 |
|  |  |  | 1365 | 0.3675 | 121.5699 |
|  |  |  | 1437 | 0.3725 | 121.5699 |
|  |  |  | 1532 | 0.3775 | 121.5699 |
|  |  |  | 1581 | 0.4475 | 228.8314 |
|  |  |  | 1685 | 0.4525 | 228.8314 |
|  |  |  | 3455 | 0.4575 | 228.8314 |
|  |  |  | 3455 & over | 0.5375 | 505.2622 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Where payee is eligible to receive leave loading and has claimed tax free threshold in *Tax file number declaration*** | | | | | |
| **Scale 2** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |
| 244 | — | — | 244 | — | — |
| 359 | 0.1513 | 36.9231 | 359 | 0.1513 | 36.9231 |
| 422 | 0.2522 | 73.1519 | 422 | 0.2522 | 73.1519 |
| 571 | 0.1664 | 36.9239 | 571 | 0.1664 | 36.9239 |
| 705 | 0.1947 | 53.0778 | 705 | 0.1947 | 53.0778 |
| 1291 | 0.3430 | 157.6978 | 907 | 0.3430 | 157.6978 |
| 1532 | 0.3150 | 121.5239 | 1011 | 0.3830 | 157.6978 |
| 3455 | 0.3850 | 228.7855 | 1114 | 0.3880 | 157.6978 |
| 3455 & over | 0.4650 | 505.2163 | 1172 | 0.3930 | 157.6978 |
|  |  |  | 1260 | 0.3980 | 157.6978 |
|  |  |  | 1291 | 0.4030 | 157.6978 |
|  |  |  | 1365 | 0.3750 | 121.5239 |
|  |  |  | 1437 | 0.3800 | 121.5239 |
|  |  |  | 1532 | 0.3850 | 121.5239 |
|  |  |  | 1581 | 0.4550 | 228.7855 |
|  |  |  | 1685 | 0.4600 | 228.7855 |
|  |  |  | 3455 | 0.4650 | 228.7855 |
|  |  |  | 3455 & over | 0.5450 | 505.2163 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Where payee claimed FULL exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |
| **Scale 5** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |
| 244 | — | — | 244 | — | — |
| 571 | 0.1513 | 36.9231 | 571 | 0.1513 | 36.9231 |
| 705 | 0.1796 | 53.0769 | 705 | 0.1796 | 53.0769 |
| 1291 | 0.3280 | 157.7892 | 907 | 0.3280 | 157.7892 |
| 1532 | 0.3000 | 121.6154 | 1011 | 0.3680 | 157.7892 |
| 3455 | 0.3700 | 228.8769 | 1114 | 0.3730 | 157.7892 |
| 3455 & over | 0.4500 | 505.3077 | 1172 | 0.3780 | 157.7892 |
|  |  |  | 1260 | 0.3830 | 157.7892 |
|  |  |  | 1291 | 0.3880 | 157.7892 |
|  |  |  | 1365 | 0.3600 | 121.6154 |
|  |  |  | 1437 | 0.3650 | 121.6154 |
|  |  |  | 1532 | 0.3700 | 121.6154 |
|  |  |  | 1581 | 0.4400 | 228.8769 |
|  |  |  | 1685 | 0.4450 | 228.8769 |
|  |  |  | 3455 | 0.4500 | 228.8769 |
|  |  |  | 3455 & over | 0.5300 | 505.3077 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Where payee not eligible to receive leave loading and has claimed tax free threshold** | | | | | |
| **Scale 7** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |
| 246 | — | — | 246 | — | — |
| 362 | 0.1500 | 36.9231 | 362 | 0.1500 | 36.9231 |
| 426 | 0.2500 | 73.1519 | 426 | 0.2500 | 73.1519 |
| 576 | 0.1650 | 36.9239 | 576 | 0.1650 | 36.9239 |
| 711 | 0.1930 | 53.0778 | 711 | 0.1930 | 53.0778 |
| 1298 | 0.3430 | 159.8086 | 907 | 0.3430 | 159.8086 |
| 1538 | 0.3150 | 123.4624 | 1011 | 0.3830 | 159.8086 |
| 3461 | 0.3850 | 231.1547 | 1114 | 0.3880 | 159.8086 |
| 3461 & over | 0.4650 | 508.0778 | 1172 | 0.3930 | 159.8086 |
|  |  |  | 1260 | 0.3980 | 159.8086 |
|  |  |  | 1298 | 0.4030 | 159.8086 |
|  |  |  | 1365 | 0.3750 | 123.4624 |
|  |  |  | 1437 | 0.3800 | 123.4624 |
|  |  |  | 1538 | 0.3850 | 123.4624 |
|  |  |  | 1581 | 0.4550 | 231.1547 |
|  |  |  | 1685 | 0.4600 | 231.1547 |
|  |  |  | 3461 | 0.4650 | 231.1547 |
|  |  |  | 3461 & over | 0.5450 | 508.0778 |

**⦶** The HELP debt does not apply to Scale 4 (where the payee has not provided a Tax file number).

**⦶** Withholding amounts incorporating the HELP component calculated by using the coefficients on page 4 may differ slightly from the sums of the amounts shown in the PAYG and HELP tax tables. The differences result from the rounding of components.

**SAMPLE DATA - WITH TAX-FREE THRESHOLD**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Weekly earnings** | **Weekly HELP component** |  | **Fortnightly earnings** | **Fortnightly HELP component** |  | **Monthly earnings** | **Monthly HELP component** |
| **$** | **$** |  | **$** | **$** |  | **$** | **$** |
| **907** | 36.00 |  | **1814** | 72.00 |  | **3930.33** | 156.00 |
| **908** | 36.00 |  | **1816** | 72.00 |  | **3934.67** | 156.00 |
| **1010** | 40.00 |  | **2020** | 80.00 |  | **4376.67** | 173.00 |
| **1011** | 46.00 |  | **2022** | 92.00 |  | **4381.00** | 199.00 |
| **1012** | 46.00 |  | **2024** | 92.00 |  | **4385.33** | 199.00 |
| **1113** | 50.00 |  | **2226** | 100.00 |  | **4823.00** | 217.00 |
| **1114** | 56.00 |  | **2228** | 112.00 |  | **4827.33** | 243.00 |
| **1171** | 59.00 |  | **2342** | 118.00 |  | **5074.33** | 256.00 |
| **1172** | 65.00 |  | **2344** | 130.00 |  | **5078.67** | 282.00 |
| **1173** | 65.00 |  | **2346** | 130.00 |  | **5083.00** | 282.00 |
| **1259** | 69.00 |  | **2518** | 138.00 |  | **5455.67** | 299.00 |
| **1260** | 76.00 |  | **2520** | 152.00 |  | **5460.00** | 329.00 |
| **1261** | 76.00 |  | **2522** | 152.00 |  | **5464.33** | 329.00 |
| **1364** | 82.00 |  | **2728** | 164.00 |  | **5910.67** | 355.00 |
| **1365** | 89.00 |  | **2730** | 178.00 |  | **5915.00** | 386.00 |
| **1436** | 93.00 |  | **2872** | 186.00 |  | **6222.67** | 403.00 |
| **1437** | 101.00 |  | **2874** | 202.00 |  | **6227.00** | 438.00 |
| **1580** | 111.00 |  | **3160** | 222.00 |  | **6846.67** | 481.00 |
| **1581** | 119.00 |  | **3162** | 238.00 |  | **6851.00** | 516.00 |
| **1684** | 126.00 |  | **3368** | 252.00 |  | **7297.33** | 546.00 |
| **1685** | 135.00 |  | **3370** | 270.00 |  | **7301.67** | 585.00 |

**SAMPLE DATA**

**Weekly withholding amounts incorporating HELP component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | | |  |  | **Amounts to be withheld** | | | | | |
| **Weekly earnings** | **Scale 1**  **No tax-free threshold** | **Scale 2**  **With tax-free threshold with leave loading** | **Scale 3**  **Foreign resident** | **Scale 5**  **Full Medicare exemption** | **Scale 6**  **Half Medicare exemption** | **Scale 7**  **With tax-free threshold no leave loading** |  | **Weekly earnings** | **Scale 1**  **No tax-free threshold** | **Scale 2**  **With tax-free threshold with leave loading** | **Scale 3**  **Foreign resident** | **Scale 5**  **Full Medicare exemption** | **Scale 6**  **Half Medicare exemption** | **Scale 7**  **With tax-free threshold no leave loading** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **244** | 40.00 | — | 71.00 | — | — | — |  | **980** | 334.00 | 218.00 | 326.00 | 203.00 | 211.00 | 216.00 |
| **245** | 40.00 | — | 71.00 | — | — | — |  | **1010** | 345.00 | 230.00 | 337.00 | 214.00 | 222.00 | 227.00 |
| **246** | 41.00 | — | 71.00 | — | — | — |  | **1011** | 345.00 | 235.00 | 342.00 | 220.00 | 227.00 | 233.00 |
| **258** | 43.00 | 2.00 | 75.00 | 2.00 | 2.00 | 2.00 |  | **1047** | 359.00 | 249.00 | 354.00 | 233.00 | 241.00 | 247.00 |
| **259** | 43.00 | 2.00 | 75.00 | 2.00 | 2.00 | 2.00 |  | **1048** | 364.00 | 249.00 | 355.00 | 233.00 | 241.00 | 247.00 |
| **358** | 66.00 | 17.00 | 104.00 | 17.00 | 17.00 | 17.00 |  | **1113** | 389.00 | 275.00 | 377.00 | 258.00 | 266.00 | 272.00 |
| **359** | 66.00 | 18.00 | 104.00 | 18.00 | 18.00 | 17.00 |  | **1114** | 390.00 | 280.00 | 383.00 | 264.00 | 272.00 | 278.00 |
| **361** | 66.00 | 18.00 | 105.00 | 18.00 | 18.00 | 17.00 |  | **1119** | 391.00 | 282.00 | 385.00 | 266.00 | 274.00 | 280.00 |
| **362** | 66.00 | 18.00 | 105.00 | 18.00 | 18.00 | 18.00 |  | **1120** | 397.00 | 283.00 | 385.00 | 266.00 | 274.00 | 281.00 |
| **393** | 74.00 | 26.00 | 114.00 | 23.00 | 23.00 | 25.00 |  | **1171** | 417.00 | 303.00 | 403.00 | 285.00 | 294.00 | 301.00 |
| **394** | 74.00 | 26.00 | 114.00 | 23.00 | 23.00 | 26.00 |  | **1172** | 417.00 | 309.00 | 409.00 | 291.00 | 300.00 | 307.00 |
| **421** | 83.00 | 33.00 | 122.00 | 27.00 | 27.00 | 32.00 |  | **1220** | 436.00 | 328.00 | 426.00 | 310.00 | 319.00 | 326.00 |
| **422** | 83.00 | 33.00 | 122.00 | 27.00 | 27.00 | 33.00 |  | **1221** | 436.00 | 329.00 | 427.00 | 310.00 | 319.00 | 327.00 |
| **425** | 84.00 | 34.00 | 123.00 | 28.00 | 28.00 | 33.00 |  | **1259** | 454.00 | 344.00 | 440.00 | 325.00 | 334.00 | 342.00 |
| **426** | 85.00 | 34.00 | 124.00 | 28.00 | 28.00 | 34.00 |  | **1260** | 454.00 | 350.00 | 447.00 | 331.00 | 341.00 | 348.00 |
| **570** | 134.00 | 58.00 | 165.00 | 49.00 | 49.00 | 57.00 |  | **1263** | 455.00 | 352.00 | 448.00 | 333.00 | 342.00 | 350.00 |
| **571** | 135.00 | 58.00 | 166.00 | 50.00 | 50.00 | 57.00 |  | **1264** | 462.00 | 352.00 | 448.00 | 333.00 | 343.00 | 350.00 |
| **575** | 136.00 | 59.00 | 167.00 | 50.00 | 50.00 | 58.00 |  | **1290** | 474.00 | 363.00 | 458.00 | 343.00 | 353.00 | 360.00 |
| **576** | 136.00 | 59.00 | 167.00 | 51.00 | 51.00 | 58.00 |  | **1291** | 475.00 | 363.00 | 458.00 | 344.00 | 353.00 | 361.00 |
| **589** | 141.00 | 62.00 | 171.00 | 53.00 | 53.00 | 61.00 |  | **1297** | 477.00 | 365.00 | 460.00 | 346.00 | 355.00 | 363.00 |
| **590** | 165.00 | 62.00 | 171.00 | 53.00 | 53.00 | 61.00 |  | **1298** | 478.00 | 366.00 | 461.00 | 346.00 | 356.00 | 364.00 |
| **605** | 170.00 | 65.00 | 175.00 | 56.00 | 56.00 | 64.00 |  | **1364** | 508.00 | 390.00 | 484.00 | 370.00 | 380.00 | 388.00 |
| **606** | 171.00 | 65.00 | 176.00 | 56.00 | 56.00 | 64.00 |  | **1365** | 509.00 | 398.00 | 491.00 | 377.00 | 387.00 | 396.00 |
| **692** | 204.00 | 82.00 | 201.00 | 71.00 | 76.00 | 81.00 |  | **1367** | 510.00 | 398.00 | 492.00 | 378.00 | 388.00 | 396.00 |
| **693** | 208.00 | 82.00 | 201.00 | 72.00 | 76.00 | 81.00 |  | **1368** | 517.00 | 399.00 | 493.00 | 378.00 | 388.00 | 397.00 |
| **704** | 212.00 | 84.00 | 204.00 | 74.00 | 79.00 | 83.00 |  | **1436** | 549.00 | 425.00 | 517.00 | 403.00 | 414.00 | 423.00 |
| **705** | 212.00 | 84.00 | 204.00 | 74.00 | 79.00 | 83.00 |  | **1437** | 549.00 | 432.00 | 525.00 | 410.00 | 421.00 | 430.00 |
| **710** | 214.00 | 86.00 | 206.00 | 75.00 | 81.00 | 84.00 |  | **1531** | 593.00 | 468.00 | 560.00 | 445.00 | 457.00 | 466.00 |
| **711** | 215.00 | 87.00 | 206.00 | 76.00 | 81.00 | 84.00 |  | **1532** | 593.00 | 469.00 | 560.00 | 446.00 | 457.00 | 467.00 |
| **712** | 215.00 | 87.00 | 207.00 | 76.00 | 81.00 | 85.00 |  | **1537** | 596.00 | 471.00 | 562.00 | 448.00 | 459.00 | 469.00 |
| **713** | 215.00 | 87.00 | 207.00 | 76.00 | 82.00 | 85.00 |  | **1538** | 596.00 | 471.00 | 562.00 | 448.00 | 460.00 | 469.00 |
| **796** | 248.00 | 116.00 | 232.00 | 104.00 | 110.00 | 114.00 |  | **1580** | 616.00 | 491.00 | 581.00 | 467.00 | 479.00 | 488.00 |
| **797** | 252.00 | 116.00 | 232.00 | 104.00 | 110.00 | 114.00 |  | **1581** | 616.00 | 499.00 | 589.00 | 475.00 | 487.00 | 497.00 |
| **854** | 274.00 | 136.00 | 249.00 | 123.00 | 129.00 | 133.00 |  | **1684** | 664.00 | 546.00 | 635.00 | 521.00 | 534.00 | 544.00 |
| **855** | 279.00 | 136.00 | 250.00 | 123.00 | 129.00 | 134.00 |  | **1685** | 664.00 | 555.00 | 644.00 | 530.00 | 543.00 | 553.00 |
| **906** | 299.00 | 153.00 | 265.00 | 140.00 | 147.00 | 151.00 |  | **3143** | 1342.00 | 1233.00 | 1300.00 | 1186.00 | 1210.00 | 1231.00 |
| **907** | 300.00 | 190.00 | 302.00 | 176.00 | 183.00 | 188.00 |  | **3144** | 1343.00 | 1234.00 | 1300.00 | 1186.00 | 1210.00 | 1231.00 |
| **942** | 314.00 | 203.00 | 314.00 | 189.00 | 196.00 | 201.00 |  | **3454** | 1512.00 | 1378.00 | 1440.00 | 1326.00 | 1352.00 | 1375.00 |
| **943** | 319.00 | 204.00 | 314.00 | 190.00 | 197.00 | 202.00 |  | **3455** | 1512.00 | 1378.00 | 1440.00 | 1326.00 | 1352.00 | 1376.00 |
| **979** | 333.00 | 218.00 | 326.00 | 203.00 | 210.00 | 216.00 |  | **3461** | 1516.00 | 1382.00 | 1443.00 | 1330.00 | 1356.00 | 1379.00 |

**Fortnightly withholding amounts incorporating HELP component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | | |  |  | **Amounts to be withheld** | | | | | |
| **Fortnightly earnings** | **Scale 1**  **No tax-free threshold** | **Scale 2**  **With tax-free threshold with leave loading** | **Scale 3**  **Foreign resident** | **Scale 5**  **Full Medicare exemption** | **Scale 6**  **Half Medicare exemption** | **Scale 7**  **With tax-free threshold no leave loading** |  | **Fortnightly earnings** | **Scale 1**  **No tax-free threshold** | **Scale 2**  **With tax-free threshold with leave loading** | **Scale 3**  **Foreign resident** | **Scale 5**  **Full Medicare exemption** | **Scale 6**  **Half Medicare exemption** | **Scale 7**  **With tax-free threshold no leave loading** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **488** | 80.00 | — | 142.00 | — | — | — |  | **1960** | 668.00 | 436.00 | 652.00 | 406.00 | 422.00 | 432.00 |
| **490** | 80.00 | — | 142.00 | — | — | — |  | **2020** | 690.00 | 460.00 | 674.00 | 428.00 | 444.00 | 454.00 |
| **492** | 82.00 | — | 142.00 | — | — | — |  | **2022** | 690.00 | 470.00 | 684.00 | 440.00 | 454.00 | 466.00 |
| **516** | 86.00 | 4.00 | 150.00 | 4.00 | 4.00 | 4.00 |  | **2094** | 718.00 | 498.00 | 708.00 | 466.00 | 482.00 | 494.00 |
| **518** | 86.00 | 4.00 | 150.00 | 4.00 | 4.00 | 4.00 |  | **2096** | 728.00 | 498.00 | 710.00 | 466.00 | 482.00 | 494.00 |
| **716** | 132.00 | 34.00 | 208.00 | 34.00 | 34.00 | 34.00 |  | **2226** | 778.00 | 550.00 | 754.00 | 516.00 | 532.00 | 544.00 |
| **718** | 132.00 | 36.00 | 208.00 | 36.00 | 36.00 | 34.00 |  | **2228** | 780.00 | 560.00 | 766.00 | 528.00 | 544.00 | 556.00 |
| **722** | 132.00 | 36.00 | 210.00 | 36.00 | 36.00 | 34.00 |  | **2238** | 782.00 | 564.00 | 770.00 | 532.00 | 548.00 | 560.00 |
| **724** | 132.00 | 36.00 | 210.00 | 36.00 | 36.00 | 36.00 |  | **2240** | 794.00 | 566.00 | 770.00 | 532.00 | 548.00 | 562.00 |
| **786** | 148.00 | 52.00 | 228.00 | 46.00 | 46.00 | 50.00 |  | **2342** | 834.00 | 606.00 | 806.00 | 570.00 | 588.00 | 602.00 |
| **788** | 148.00 | 52.00 | 228.00 | 46.00 | 46.00 | 52.00 |  | **2344** | 834.00 | 618.00 | 818.00 | 582.00 | 600.00 | 614.00 |
| **842** | 166.00 | 66.00 | 244.00 | 54.00 | 54.00 | 64.00 |  | **2440** | 872.00 | 656.00 | 852.00 | 620.00 | 638.00 | 652.00 |
| **844** | 166.00 | 66.00 | 244.00 | 54.00 | 54.00 | 66.00 |  | **2442** | 872.00 | 658.00 | 854.00 | 620.00 | 638.00 | 654.00 |
| **850** | 168.00 | 68.00 | 246.00 | 56.00 | 56.00 | 66.00 |  | **2518** | 908.00 | 688.00 | 880.00 | 650.00 | 668.00 | 684.00 |
| **852** | 170.00 | 68.00 | 248.00 | 56.00 | 56.00 | 68.00 |  | **2520** | 908.00 | 700.00 | 894.00 | 662.00 | 682.00 | 696.00 |
| **1140** | 268.00 | 116.00 | 330.00 | 98.00 | 98.00 | 114.00 |  | **2526** | 910.00 | 704.00 | 896.00 | 666.00 | 684.00 | 700.00 |
| **1142** | 270.00 | 116.00 | 332.00 | 100.00 | 100.00 | 114.00 |  | **2528** | 924.00 | 704.00 | 896.00 | 666.00 | 686.00 | 700.00 |
| **1150** | 272.00 | 118.00 | 334.00 | 100.00 | 100.00 | 116.00 |  | **2580** | 948.00 | 726.00 | 916.00 | 686.00 | 706.00 | 720.00 |
| **1152** | 272.00 | 118.00 | 334.00 | 102.00 | 102.00 | 116.00 |  | **2582** | 950.00 | 726.00 | 916.00 | 688.00 | 706.00 | 722.00 |
| **1178** | 282.00 | 124.00 | 342.00 | 106.00 | 106.00 | 122.00 |  | **2594** | 954.00 | 730.00 | 920.00 | 692.00 | 710.00 | 726.00 |
| **1180** | 330.00 | 124.00 | 342.00 | 106.00 | 106.00 | 122.00 |  | **2596** | 956.00 | 732.00 | 922.00 | 692.00 | 712.00 | 728.00 |
| **1210** | 340.00 | 130.00 | 350.00 | 112.00 | 112.00 | 128.00 |  | **2728** | 1016.00 | 780.00 | 968.00 | 740.00 | 760.00 | 776.00 |
| **1212** | 342.00 | 130.00 | 352.00 | 112.00 | 112.00 | 128.00 |  | **2730** | 1018.00 | 796.00 | 982.00 | 754.00 | 774.00 | 792.00 |
| **1384** | 408.00 | 164.00 | 402.00 | 142.00 | 152.00 | 162.00 |  | **2734** | 1020.00 | 796.00 | 984.00 | 756.00 | 776.00 | 792.00 |
| **1386** | 416.00 | 164.00 | 402.00 | 144.00 | 152.00 | 162.00 |  | **2736** | 1034.00 | 798.00 | 986.00 | 756.00 | 776.00 | 794.00 |
| **1408** | 424.00 | 168.00 | 408.00 | 148.00 | 158.00 | 166.00 |  | **2872** | 1098.00 | 850.00 | 1034.00 | 806.00 | 828.00 | 846.00 |
| **1410** | 424.00 | 168.00 | 408.00 | 148.00 | 158.00 | 166.00 |  | **2874** | 1098.00 | 864.00 | 1050.00 | 820.00 | 842.00 | 860.00 |
| **1420** | 428.00 | 172.00 | 412.00 | 150.00 | 162.00 | 168.00 |  | **3062** | 1186.00 | 936.00 | 1120.00 | 890.00 | 914.00 | 932.00 |
| **1422** | 430.00 | 174.00 | 412.00 | 152.00 | 162.00 | 168.00 |  | **3064** | 1186.00 | 938.00 | 1120.00 | 892.00 | 914.00 | 934.00 |
| **1424** | 430.00 | 174.00 | 414.00 | 152.00 | 162.00 | 170.00 |  | **3074** | 1192.00 | 942.00 | 1124.00 | 896.00 | 918.00 | 938.00 |
| **1426** | 430.00 | 174.00 | 414.00 | 152.00 | 164.00 | 170.00 |  | **3076** | 1192.00 | 942.00 | 1124.00 | 896.00 | 920.00 | 938.00 |
| **1592** | 496.00 | 232.00 | 464.00 | 208.00 | 220.00 | 228.00 |  | **3160** | 1232.00 | 982.00 | 1162.00 | 934.00 | 958.00 | 976.00 |
| **1594** | 504.00 | 232.00 | 464.00 | 208.00 | 220.00 | 228.00 |  | **3162** | 1232.00 | 998.00 | 1178.00 | 950.00 | 974.00 | 994.00 |
| **1708** | 548.00 | 272.00 | 498.00 | 246.00 | 258.00 | 266.00 |  | **3368** | 1328.00 | 1092.00 | 1270.00 | 1042.00 | 1068.00 | 1088.00 |
| **1710** | 558.00 | 272.00 | 500.00 | 246.00 | 258.00 | 268.00 |  | **3370** | 1328.00 | 1110.00 | 1288.00 | 1060.00 | 1086.00 | 1106.00 |
| **1812** | 598.00 | 306.00 | 530.00 | 280.00 | 294.00 | 302.00 |  | **6286** | 2684.00 | 2466.00 | 2600.00 | 2372.00 | 2420.00 | 2462.00 |
| **1814** | 600.00 | 380.00 | 604.00 | 352.00 | 366.00 | 376.00 |  | **6288** | 2686.00 | 2468.00 | 2600.00 | 2372.00 | 2420.00 | 2462.00 |
| **1884** | 628.00 | 406.00 | 628.00 | 378.00 | 392.00 | 402.00 |  | **6908** | 3024.00 | 2756.00 | 2880.00 | 2652.00 | 2704.00 | 2750.00 |
| **1886** | 638.00 | 408.00 | 628.00 | 380.00 | 394.00 | 404.00 |  | **6910** | 3024.00 | 2756.00 | 2880.00 | 2652.00 | 2704.00 | 2752.00 |
| **1958** | 666.00 | 436.00 | 652.00 | 406.00 | 420.00 | 432.00 |  | **6922** | 3032.00 | 2764.00 | 2886.00 | 2660.00 | 2712.00 | 2758.00 |

**Monthly withholding amounts incorporating HELP component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | | |  |  | **Amounts to be withheld** | | | | | |
| **Monthly earnings** | **Scale 1**  **No tax-free threshold** | **Scale 2**  **With tax-free threshold with leave loading** | **Scale 3**  **Foreign resident** | **Scale 5**  **Full Medicare exemption** | **Scale 6**  **Half Medicare exemption** | **Scale 7 With tax-free threshold no leave loading** |  | **Monthly earnings** | **Scale 1**  **No tax-free threshold** | **Scale 2**  **With tax-free threshold with leave loading** | **Scale 3**  **Foreign resident** | **Scale 5**  **Full Medicare exemption** | **Scale 6**  **Half Medicare exemption** | **Scale 7 With tax-free threshold no leave loading** |
| **$** | **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| **1057.33** | 173.00 | — | 308.00 | — | — | — |  | **4246.67** | 1447.00 | 945.00 | 1413.00 | 880.00 | 914.00 | 936.00 |
| **1061.67** | 173.00 | — | 308.00 | — | — | — |  | **4376.67** | 1495.00 | 997.00 | 1460.00 | 927.00 | 962.00 | 984.00 |
| **1066.00** | 178.00 | — | 308.00 | — | — | — |  | **4381.00** | 1495.00 | 1018.00 | 1482.00 | 953.00 | 984.00 | 1010.00 |
| **1118.00** | 186.00 | 9.00 | 325.00 | 9.00 | 9.00 | 9.00 |  | **4537.00** | 1556.00 | 1079.00 | 1534.00 | 1010.00 | 1044.00 | 1070.00 |
| **1122.33** | 186.00 | 9.00 | 325.00 | 9.00 | 9.00 | 9.00 |  | **4541.33** | 1577.00 | 1079.00 | 1538.00 | 1010.00 | 1044.00 | 1070.00 |
| **1551.33** | 286.00 | 74.00 | 451.00 | 74.00 | 74.00 | 74.00 |  | **4823.00** | 1686.00 | 1192.00 | 1634.00 | 1118.00 | 1153.00 | 1179.00 |
| **1555.67** | 286.00 | 78.00 | 451.00 | 78.00 | 78.00 | 74.00 |  | **4827.33** | 1690.00 | 1213.00 | 1660.00 | 1144.00 | 1179.00 | 1205.00 |
| **1564.33** | 286.00 | 78.00 | 455.00 | 78.00 | 78.00 | 74.00 |  | **4849.00** | 1694.00 | 1222.00 | 1668.00 | 1153.00 | 1187.00 | 1213.00 |
| **1568.67** | 286.00 | 78.00 | 455.00 | 78.00 | 78.00 | 78.00 |  | **4853.33** | 1720.00 | 1226.00 | 1668.00 | 1153.00 | 1187.00 | 1218.00 |
| **1703.00** | 321.00 | 113.00 | 494.00 | 100.00 | 100.00 | 108.00 |  | **5074.33** | 1807.00 | 1313.00 | 1746.00 | 1235.00 | 1274.00 | 1304.00 |
| **1707.33** | 321.00 | 113.00 | 494.00 | 100.00 | 100.00 | 113.00 |  | **5078.67** | 1807.00 | 1339.00 | 1772.00 | 1261.00 | 1300.00 | 1330.00 |
| **1824.33** | 360.00 | 143.00 | 529.00 | 117.00 | 117.00 | 139.00 |  | **5286.67** | 1889.00 | 1421.00 | 1846.00 | 1343.00 | 1382.00 | 1413.00 |
| **1828.67** | 360.00 | 143.00 | 529.00 | 117.00 | 117.00 | 143.00 |  | **5291.00** | 1889.00 | 1426.00 | 1850.00 | 1343.00 | 1382.00 | 1417.00 |
| **1841.67** | 364.00 | 147.00 | 533.00 | 121.00 | 121.00 | 143.00 |  | **5455.67** | 1967.00 | 1491.00 | 1907.00 | 1408.00 | 1447.00 | 1482.00 |
| **1846.00** | 368.00 | 147.00 | 537.00 | 121.00 | 121.00 | 147.00 |  | **5460.00** | 1967.00 | 1517.00 | 1937.00 | 1434.00 | 1478.00 | 1508.00 |
| **2470.00** | 581.00 | 251.00 | 715.00 | 212.00 | 212.00 | 247.00 |  | **5473.00** | 1972.00 | 1525.00 | 1941.00 | 1443.00 | 1482.00 | 1517.00 |
| **2474.33** | 585.00 | 251.00 | 719.00 | 217.00 | 217.00 | 247.00 |  | **5477.33** | 2002.00 | 1525.00 | 1941.00 | 1443.00 | 1486.00 | 1517.00 |
| **2491.67** | 589.00 | 256.00 | 724.00 | 217.00 | 217.00 | 251.00 |  | **5590.00** | 2054.00 | 1573.00 | 1985.00 | 1486.00 | 1530.00 | 1560.00 |
| **2496.00** | 589.00 | 256.00 | 724.00 | 221.00 | 221.00 | 251.00 |  | **5594.33** | 2058.00 | 1573.00 | 1985.00 | 1491.00 | 1530.00 | 1564.00 |
| **2552.33** | 611.00 | 269.00 | 741.00 | 230.00 | 230.00 | 264.00 |  | **5620.33** | 2067.00 | 1582.00 | 1993.00 | 1499.00 | 1538.00 | 1573.00 |
| **2556.67** | 715.00 | 269.00 | 741.00 | 230.00 | 230.00 | 264.00 |  | **5624.67** | 2071.00 | 1586.00 | 1998.00 | 1499.00 | 1543.00 | 1577.00 |
| **2621.67** | 737.00 | 282.00 | 758.00 | 243.00 | 243.00 | 277.00 |  | **5910.67** | 2201.00 | 1690.00 | 2097.00 | 1603.00 | 1647.00 | 1681.00 |
| **2626.00** | 741.00 | 282.00 | 763.00 | 243.00 | 243.00 | 277.00 |  | **5915.00** | 2206.00 | 1725.00 | 2128.00 | 1634.00 | 1677.00 | 1716.00 |
| **2998.67** | 884.00 | 355.00 | 871.00 | 308.00 | 329.00 | 351.00 |  | **5923.67** | 2210.00 | 1725.00 | 2132.00 | 1638.00 | 1681.00 | 1716.00 |
| **3003.00** | 901.00 | 355.00 | 871.00 | 312.00 | 329.00 | 351.00 |  | **5928.00** | 2240.00 | 1729.00 | 2136.00 | 1638.00 | 1681.00 | 1720.00 |
| **3050.67** | 919.00 | 364.00 | 884.00 | 321.00 | 342.00 | 360.00 |  | **6222.67** | 2379.00 | 1842.00 | 2240.00 | 1746.00 | 1794.00 | 1833.00 |
| **3055.00** | 919.00 | 364.00 | 884.00 | 321.00 | 342.00 | 360.00 |  | **6227.00** | 2379.00 | 1872.00 | 2275.00 | 1777.00 | 1824.00 | 1863.00 |
| **3076.67** | 927.00 | 373.00 | 893.00 | 325.00 | 351.00 | 364.00 |  | **6634.33** | 2570.00 | 2028.00 | 2427.00 | 1928.00 | 1980.00 | 2019.00 |
| **3081.00** | 932.00 | 377.00 | 893.00 | 329.00 | 351.00 | 364.00 |  | **6638.67** | 2570.00 | 2032.00 | 2427.00 | 1933.00 | 1980.00 | 2024.00 |
| **3085.33** | 932.00 | 377.00 | 897.00 | 329.00 | 351.00 | 368.00 |  | **6660.33** | 2583.00 | 2041.00 | 2435.00 | 1941.00 | 1989.00 | 2032.00 |
| **3089.67** | 932.00 | 377.00 | 897.00 | 329.00 | 355.00 | 368.00 |  | **6664.67** | 2583.00 | 2041.00 | 2435.00 | 1941.00 | 1993.00 | 2032.00 |
| **3449.33** | 1075.00 | 503.00 | 1005.00 | 451.00 | 477.00 | 494.00 |  | **6846.67** | 2669.00 | 2128.00 | 2518.00 | 2024.00 | 2076.00 | 2115.00 |
| **3453.67** | 1092.00 | 503.00 | 1005.00 | 451.00 | 477.00 | 494.00 |  | **6851.00** | 2669.00 | 2162.00 | 2552.00 | 2058.00 | 2110.00 | 2154.00 |
| **3700.67** | 1187.00 | 589.00 | 1079.00 | 533.00 | 559.00 | 576.00 |  | **7297.33** | 2877.00 | 2366.00 | 2752.00 | 2258.00 | 2314.00 | 2357.00 |
| **3705.00** | 1209.00 | 589.00 | 1083.00 | 533.00 | 559.00 | 581.00 |  | **7301.67** | 2877.00 | 2405.00 | 2791.00 | 2297.00 | 2353.00 | 2396.00 |
| **3926.00** | 1296.00 | 663.00 | 1148.00 | 607.00 | 637.00 | 654.00 |  | **13619.67** | 5815.00 | 5343.00 | 5633.00 | 5139.00 | 5243.00 | 5334.00 |
| **3930.33** | 1300.00 | 823.00 | 1309.00 | 763.00 | 793.00 | 815.00 |  | **13624.00** | 5820.00 | 5347.00 | 5633.00 | 5139.00 | 5243.00 | 5334.00 |
| **4082.00** | 1361.00 | 880.00 | 1361.00 | 819.00 | 849.00 | 871.00 |  | **14967.33** | 6552.00 | 5971.00 | 6240.00 | 5746.00 | 5859.00 | 5958.00 |
| **4086.33** | 1382.00 | 884.00 | 1361.00 | 823.00 | 854.00 | 875.00 |  | **14971.67** | 6552.00 | 5971.00 | 6240.00 | 5746.00 | 5859.00 | 5963.00 |
| **4242.33** | 1443.00 | 945.00 | 1413.00 | 880.00 | 910.00 | 936.00 |  | **14997.67** | 6569.00 | 5989.00 | 6253.00 | 5763.00 | 5876.00 | 5976.00 |