Schedule 8 **Pay as you go (PAYG) withholding** NAT 3539

|  |
| --- |
| Statement of formulas for calculating Higher Education Loan Program (HELP) and Student Financial Supplement Scheme (SFSS) components  The coefficients in this schedule should be used together with the *Statement of formulas for calculating amounts to be withheld* (NAT 1004) |

⦶**For payments made on or after 1 July 2014 to 30 June 2015**

This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55), 12-C (except sections 12-85 and 12-90) and 12-D of Schedule 1 to the TAA.

**Using this schedule**

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

■ Higher Education Loan Program (HELP) debt and/or

■ Financial Supplement (FS) debt.

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

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

Using a formula

The withholding amounts for employees who have an accumulated HELP debt and/or FS debt can be expressed in a mathematical form.

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

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

■ **y** is the weekly HELP or SFSS component

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

■ **a** is the value of the component rate as shown in the following tables.

|  |  |  |
| --- | --- | --- |
| NAT 3539-05.2014 |  | **Australian Government** |
| **Australian Taxation Office** |

HELP components rates

**Tax-free threshold claimed or foreign resident**

|  |  |  |  |
| --- | --- | --- | --- |
| **Weekly earnings** - **x** | | | **Component rate -a** |
| $ | | | **%** |
| 0 | to | 1,024.99 | **-** |
| 1,025.00 | to | 1,141.99 | **4.0** |
| 1,142.00 | to | 1,258.99 | **4.5** |
| 1,259.00 | to | 1,324.99 | **5.0** |
| 1,325.00 | to | 1,424.99 | 5.5 |
| 1,425.00 | to | 1,542.99 | **6.0** |
| 1,543.00 | to | 1,623.99 | 6.5 |
| 1,624.00 | to | 1,786.99 | **7.0** |
| 1,787.00 | to | 1,904.99 | **7.5** |
| 1,905.00 | and | over | **8.0** |

**No tax-free threshold claimed**

|  |  |  |  |
| --- | --- | --- | --- |
| **Weekly earnings** - **x** | | | **Component rate -a** |
| $ | | | **%** |
| 0 | to | 674.99 | **-** |
| 675.00 | to | 791.99 | **4.0** |
| 792.00 | to | 908.99 | **4.5** |
| 909.00 | to | 974.99 | **5.0** |
| 975.00 | to | 1,074.99 | 5.5 |
| 1,075.00 | to | 1,192.99 | **6.0** |
| 1,193.00 | to | 1,273.99 | 6.5 |
| 1,274.00 | to | 1,436.99 | **7.0** |
| 1,437.00 | to | 1,554.99 | **7.5** |
| 1,555.00 | and | over | **8.0** |

SFSS components rates

**Tax-free threshold claimed or foreign resident**

|  |  |  |  |
| --- | --- | --- | --- |
| **Weekly earnings** - **x** | | | **Component rate -a** |
| $ | | | **%** |
| 0 | to | 1,024.99 | **-** |
| 1,025.00 | to | 1,258.99 | **2** |
| 1,259.00 | to | 1,786.99 | **3** |
| 1,787.00 | to | over | **4** |

**No tax-free threshold claimed**

|  |  |  |  |
| --- | --- | --- | --- |
| **Weekly earnings** - **x** | | | **Component rate -a** |
|  | $ |  | **%** |
| 0 | to | 674.99 | **-** |
| 675.00 | to | 908.99 | **2** |
| 909.00 | to | 1,436.99 | **3** |
| 1,437.00 | to | over | **4** |

**Calculating fortnightly, monthly or quarterly withholding amounts**

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

■ fortnightly - divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by two. Ignore any cents in the result and then add 99 cents

■ monthly - obtain the sum of the monthly earnings and the amount of any allowance subject to withholding (if the result is an amount ending in 33 cents, add one cent). Multiply this amount by three and then divide by 13. Ignore any cents in the result and then add 99 cents

■ quarterly - divide the sum of the quarterly earnings and the amount of any allowances subject to withholding by 13. Ignore any cents in the result and then add 99 cents.

Then calculate fortnightly, monthly or quarterly withholding amounts as follows:

■ fortnightly- determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for tax offsets. Multiply this amount by two

■ monthly - determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for tax offsets. Multiply this amount by 13, divide the product by three and round the result to the nearest dollar

■ quarterly - determine the rounded weekly withholding amount applicable to the weekly equivalent of earnings before any adjustment for tax offsets. Multiply this amount by 13.

**When to work out the HELP component**

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

■ answered **yes** to the question 'Do you have 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* (NAT 0929) due to low family income.

■ claimed the tax-free threshold or is a foreign resident with earnings of one of the following:

- $1,025 or more if paid weekly

- $2,050 or more if paid fortnightly

- $4,441.67 or more if paid monthly

- $13,325 or more if paid quarterly.

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

- $675 or more if paid weekly

- $1,350 or more if paid fortnightly

- $2,925 or more if paid monthly

- $8,775 or more if paid quarterly.

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

|  |
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| **Example**  **1** Employee has claimed the tax-free threshold and has weekly earnings of $1,055.84.  HELP component = $1,055.99 × 4% = $42.00 rounded to the nearest dollar.  **2** Employee has claimed the tax-free threshold and has fortnightly earnings of $2,355.78.  Weekly equivalent of $2,355.78 = $1,177.99  ($2,355.78 divided by two, ignoring cents and adding 99 cents).  Weekly HELP component = $1,177.99 × 4.5% = $53.00 rounded to the nearest dollar.  Fortnightly HELP component = $106.00 ($53.00 × 2).  **3** Employee has claimed the tax-free threshold and has monthly earnings of $5,488.45.  Weekly equivalent of $5,488.45 = $1,266.99  ($5,488.45 x 3/13, ignoring cents and adding 99 cents).  Weekly HELP component = $1,266.99 × 5% = $63.00 rounded to the nearest dollar.  Monthly HELP component = $273.00 ($63.00 × 13/3, rounded to the nearest dollar). |

**When to work out the SFSS component**

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

■ answered **yes** to the question 'Do you have an accumulated Financial Supplement 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 or is a foreign resident with earnings of one of the following:

- $1,025 or more if paid weekly

- $2,050 or more if paid fortnightly

- $4,441.67 or more if paid monthly

- $13,325 or more if paid quarterly.

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

- $675 or more if paid weekly

- $1,350 or more if paid fortnightly

- $2,925 or more if paid monthly

- $8,775 or more if paid quarterly.

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

|  |
| --- |
| **Example**  **1** Employee has claimed the tax-free threshold and has weekly earnings of $1,238.24.  SFSS component = $1,238.99 × 2% = $25.00 rounded to the nearest dollar.  **2** Employee has claimed the tax-free threshold and has fortnightly earnings of $2,311.59.  Weekly equivalent of $2,311.59 = $1,155.99  ($2,311.59 divided by two, ignoring cents and adding 99 cents).  Weekly SFSS component = $1,155.99 × 2% = $23.00 rounded to the nearest dollar.  Fortnightly SFSS component = $46.00 ($23.00 × 2).  **3** Employee has claimed the tax-free threshold and has monthly earnings of $5,689.21.  Weekly equivalent of $5,689.21 = $1,312.99  ($5,689.21 × 3/13, ignoring cents and adding 99 cents).  Weekly SFSS component = $1,312.99 × 3% = $39.00 rounded to the nearest dollar.  Monthly SFSS component = $169.00 ($39.00 × 13/3, rounded to the nearest dollar). |

⦶ Do not withhold any amount for HELP or FS debts from lump sum termination payments.

**Rounding withholding amounts to the nearest dollar**

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

**Accounting software**

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

**Coefficients to work out the weekly amounts to withhold including the HELP component**

Your employee's total withholding, including the HELP component, can be calculated using the coefficients stated below. They should be used in accordance with the method specified in the *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

⦶If two employees 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 scale that 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 if the employee has not provided a tax file number (TFN).

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Where tax free threshold not claimed in *Tax file number declaration*** | | | | | |  | **Where employee has claimed the tax free threshold in *Tax file number declaration*** | | | | | |
| **Scale 1** | | | | | |  | **Scale 2** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |  | **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  | **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |  | **$** | **a** | **b** | **$** | **a** | **b** |
| 45 | 0.1900 | 0.1900 | 45 | 0.1900 | 0.1900 |  | 355 |  | — | 355 | — | — |
| 361 | 0.2321 | 1.8961 | 361 | 0.2321 | 1.8961 |  | 395 | 0.1900 | 67.4635 | 395 | 0.1900 | 67.4635 |
| 932 | 0.3477 | 43.6900 | 675 | 0.3477 | 43.6900 |  | 493 | 0.2900 | 106.9673 | 493 | 0.2900 | 106.9673 |
| 1188 | 0.3450 | 41.1734 | 792 | 0.3877 | 43.6900 |  | 711 | 0.2100 | 67.4642 | 711 | 0.2100 | 67.4642 |
| 3111 | 0.3900 | 94.6542 | 909 | 0.3927 | 43.6900 |  | 1282 | 0.3477 | 165.4431 | 1025 | 0.3477 | 165.4431 |
| 3111 & over | 0.4900 | 405.8080 | 932 | 0.3977 | 43.6900 |  | 1538 | 0.3450 | 161.9815 | 1142 | 0.3877 | 165.4431 |
|  |  |  | 975 | 0.3950 | 41.1734 |  | 3461 | 0.3900 | 231.2123 | 1259 | 0.3927 | 165.4431 |
|  |  |  | 1075 | 0.4000 | 41.1734 |  | 3461 & over | 0.4900 | 577.3662 | 1282 | 0.3977 | 165.4431 |
|  |  |  | 1188 | 0.4050 | 41.1734 |  |  |  |  | 1325 | 0.3950 | 161.9815 |
|  |  |  | 1193 | 0.4500 | 94.6542 |  |  |  |  | 1425 | 0.4000 | 161.9815 |
|  |  |  | 1274 | 0.4550 | 94.6542 |  |  |  |  | 1538 | 0.4050 | 161.9815 |
|  |  |  | 1437 | 0.4600 | 94.6542 |  |  |  |  | 1543 | 0.4500 | 231.2123 |
|  |  |  | 1555 | 0.4650 | 94.6542 |  |  |  |  | 1624 | 0.4550 | 231.2123 |
|  |  |  | 3111 | 0.4700 | 94.6542 |  |  |  |  | 1787 | 0.4600 | 231.2123 |
|  |  |  | 3111 & over | 0.5700 | 405.8080 |  |  |  |  | 1905 | 0.4650 | 231.2123 |
|  |  |  |  |  |  |  |  |  |  | 3461 | 0.4700 | 231.2123 |
|  |  |  |  |  |  |  |  |  |  | 3461 & over | 0.5700 | 577.3662 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Foreign residents** | | | | | |  | **Where employee claimed FULL exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |
| **Scale 3** | | | | | |  | **Scale 5** | | | | | |
| **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |  | **NO accumulated HELP Debt** | | | **WITH accumulated HELP Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  | **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |  | **$** | **a** | **b** | **$** | **a** | **b** |
| 1538 | 0.3250 | 0.3250 | 1025 | 0.3250 | 0.3250 |  | 355 | — | — | 355 | — | — |
| 3461 | 0.3700 | 69.2308 | 1142 | 0.3650 | 0.3250 |  | 711 | 0.1900 | 67.4635 | 711 | 0.1900 | 67.4635 |
| 3461 & over | 0.4700 | 415.3846 | 1259 | 0.3700 | 0.3250 |  | 1282 | 0.3277 | 165.4423 | 1025 | 0.3277 | 165.4423 |
|  |  |  | 1325 | 0.3750 | 0.3250 |  | 1538 | 0.3250 | 161.9808 | 1142 | 0.3677 | 165.4423 |
|  |  |  | 1425 | 0.3800 | 0.3250 |  | 3461 | 0.3700 | 231.2115 | 1259 | 0.3727 | 165.4423 |
|  |  |  | 1538 | 0.3850 | 0.3250 |  | 3461 & over | 0.4700 | 577.3654 | 1282 | 0.3777 | 165.4423 |
|  |  |  | 1543 | 0.4300 | 69.2308 |  |  |  |  | 1325 | 0.3750 | 161.9808 |
|  |  |  | 1624 | 0.4350 | 69.2308 |  |  |  |  | 1425 | 0.3800 | 161.9808 |
|  |  |  | 1787 | 0.4400 | 69.2308 |  |  |  |  | 1538 | 0.3850 | 161.9808 |
|  |  |  | 1905 | 0.4450 | 69.2308 |  |  |  |  | 1543 | 0.4300 | 231.2115 |
|  |  |  | 3461 | 0.4500 | 69.2308 |  |  |  |  | 1624 | 0.4350 | 231.2115 |
|  |  |  | 3461 & over | 0.5500 | 415.3846 |  |  |  |  | 1787 | 0.4400 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 1905 | 0.4450 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 3461 | 0.4500 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 3461 & over | 0.5500 | 577.3654 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Where employee 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** |  |  |  |  |  |  |  |
| 355 | — | — | 355 | — | — |  |  |  |  |  |  |  |
| 660 | 0.1900 | 67.4635 | 660 | 0.1900 | 67.4635 |  |  |  |  |  |  |  |
| 711 | 0.2400 | 100.5087 | 711 | 0.2400 | 100.5087 |  |  |  |  |  |  |  |
| 826 | 0.3777 | 198.4875 | 826 | 0.3777 | 198.4875 |  |  |  |  |  |  |  |
| 1282 | 0.3377 | 165.4429 | 1025 | 0.3377 | 165.4429 |  |  |  |  |  |  |  |
| 1538 | 0.3350 | 161.9813 | 1142 | 0.3777 | 165.4429 |  |  |  |  |  |  |  |
| 3461 | 0.3800 | 231.2121 | 1259 | 0.3827 | 165.4429 |  |  |  |  |  |  |  |
| 3461 & over | 0.4800 | 577.3660 | 1282 | 0.3877 | 165.4429 |  |  |  |  |  |  |  |
|  |  |  | 1325 | 0.3850 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1425 | 0.3900 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1538 | 0.3950 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1543 | 0.4400 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 1624 | 0.4450 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 1787 | 0.4500 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 1905 | 0.4550 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 3461 | 0.4600 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 3461 & over | 0.5600 | 577.3660 |  |  |  |  |  |  |  |

⦶Withholding amounts including the HELP component worked out by using the coefficients on page 4 may differ slightly from the sums of the amounts shown in the PAYG and HELP 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** |
| **$** | **$** |  | **$** | **$** |  | **$** | **$** |
| **1025** | 41.00 |  | **2050** | 82.00 |  | **4441.67** | 178.00 |
| **1026** | 41.00 |  | **2052** | 82.00 |  | **4446.00** | 178.00 |
| **1141** | 46.00 |  | **2282** | 92.00 |  | **4944.33** | 199.00 |
| **1142** | 51.00 |  | **2284** | 102.00 |  | **4948.67** | 221.00 |
| **1143** | 51.00 |  | **2286** | 102.00 |  | **4953.00** | 221.00 |
| **1258** | 57.00 |  | **2516** | 114.00 |  | **5451.33** | 247.00 |
| **1259** | 63.00 |  | **2518** | 126.00 |  | **5455.67** | 273.00 |
| **1324** | 66.00 |  | **2648** | 132.00 |  | **5737.33** | 286.00 |
| **1325** | 73.00 |  | **2650** | 146.00 |  | **5741.67** | 316.00 |
| **1326** | 73.00 |  | **2652** | 146.00 |  | **5746.00** | 316.00 |
| **1424** | 78.00 |  | **2848** | 156.00 |  | **6170.67** | 338.00 |
| **1425** | 86.00 |  | **2850** | 172.00 |  | **6175.00** | 373.00 |
| **1426** | 86.00 |  | **2852** | 172.00 |  | **6179.33** | 373.00 |
| **1542** | 93.00 |  | **3084** | 186.00 |  | **6682.00** | 403.00 |
| **1543** | 100.00 |  | **3086** | 200.00 |  | **6686.33** | 433.00 |
| **1623** | 106.00 |  | **3246** | 212.00 |  | **7033.00** | 459.00 |
| **1624** | 114.00 |  | **3248** | 228.00 |  | **7037.33** | 494.00 |
| **1786** | 125.00 |  | **3572** | 250.00 |  | **7739.33** | 542.00 |
| **1787** | 134.00 |  | **3574** | 268.00 |  | **7743.67** | 581.00 |
| **1904** | 143.00 |  | **3808** | 286.00 |  | **8250.67** | 620.00 |
| **1905** | 152.00 |  | **3810** | 304.00 |  | **8255.00** | 659.00 |

**SAMPLE DATA**

**Weekly withholding amounts including HELP component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Weekly earnings** | **No tax**—**free threshold** | **With tax**—**free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Weekly earnings** | **No tax**—**free threshold** | **With tax**—**free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| $ | $ | $ | $ | $ | $ |  | $ | $ | $ | $ | $ | $ |
| **44** | 8.00 | — | 14.00 | — | — |  | **1258** | 478.00 | 329.00 | 466.00 | 304.00 | 316.00 |
| **45** | 9.00 | — | 15.00 | — | — |  | **1259** | 479.00 | 336.00 | 472.00 | 310.00 | 323.00 |
| **116** | 25.00 | — | 38.00 | — | — |  | **1274** | 492.00 | 342.00 | 478.00 | 316.00 | 329.00 |
| **117** | 25.00 | — | 38.00 | — | — |  | **1281** | 495.00 | 344.00 | 480.00 | 319.00 | 332.00 |
| **249** | 56.00 | — | 81.00 | — | — |  | **1282** | 496.00 | 345.00 | 481.00 | 319.00 | 332.00 |
| **250** | 56.00 | — | 81.00 | — | — |  | **1324** | 515.00 | 361.00 | 497.00 | 335.00 | 348.00 |
| **354** | 80.00 | — | 115.00 | — | — |  | **1325** | 515.00 | 368.00 | 504.00 | 342.00 | 355.00 |
| **355** | 81.00 | — | 115.00 | — | — |  | **1327** | 516.00 | 369.00 | 504.00 | 343.00 | 356.00 |
| **360** | 82.00 | 1.00 | 117.00 | 1.00 | 1.00 |  | **1424** | 561.00 | 408.00 | 541.00 | 380.00 | 394.00 |
| **361** | 82.00 | 1.00 | 117.00 | 1.00 | 1.00 |  | **1425** | 561.00 | 416.00 | 549.00 | 387.00 | 401.00 |
| **394** | 94.00 | 8.00 | 128.00 | 8.00 | 8.00 |  | **1437** | 574.00 | 420.00 | 553.00 | 392.00 | 406.00 |
| **395** | 94.00 | 8.00 | 128.00 | 8.00 | 8.00 |  | **1537** | 621.00 | 461.00 | 592.00 | 430.00 | 446.00 |
| **492** | 128.00 | 36.00 | 160.00 | 26.00 | 26.00 |  | **1538** | 621.00 | 461.00 | 593.00 | 431.00 | 446.00 |
| **493** | 128.00 | 36.00 | 160.00 | 26.00 | 26.00 |  | **1542** | 623.00 | 463.00 | 594.00 | 432.00 | 448.00 |
| **659** | 186.00 | 71.00 | 214.00 | 58.00 | 58.00 |  | **1543** | 623.00 | 471.00 | 602.00 | 440.00 | 456.00 |
| **660** | 186.00 | 71.00 | 214.00 | 58.00 | 58.00 |  | **1554** | 628.00 | 476.00 | 607.00 | 445.00 | 461.00 |
| **674** | 191.00 | 74.00 | 219.00 | 61.00 | 61.00 |  | **1555** | 637.00 | 477.00 | 608.00 | 446.00 | 461.00 |
| **675** | 218.00 | 74.00 | 219.00 | 61.00 | 62.00 |  | **1623** | 669.00 | 508.00 | 637.00 | 475.00 | 491.00 |
| **710** | 232.00 | 82.00 | 231.00 | 68.00 | 70.00 |  | **1624** | 669.00 | 516.00 | 646.00 | 484.00 | 500.00 |
| **711** | 232.00 | 82.00 | 231.00 | 68.00 | 70.00 |  | **1786** | 745.00 | 591.00 | 717.00 | 555.00 | 573.00 |
| **791** | 263.00 | 110.00 | 257.00 | 94.00 | 101.00 |  | **1787** | 746.00 | 600.00 | 726.00 | 564.00 | 582.00 |
| **792** | 268.00 | 110.00 | 257.00 | 94.00 | 101.00 |  | **1844** | 772.00 | 627.00 | 752.00 | 590.00 | 608.00 |
| **825** | 281.00 | 122.00 | 268.00 | 105.00 | 113.00 |  | **1845** | 773.00 | 627.00 | 752.00 | 590.00 | 609.00 |
| **826** | 281.00 | 122.00 | 268.00 | 106.00 | 114.00 |  | **1904** | 801.00 | 655.00 | 778.00 | 617.00 | 636.00 |
| **908** | 313.00 | 151.00 | 295.00 | 132.00 | 142.00 |  | **1905** | 801.00 | 665.00 | 788.00 | 626.00 | 646.00 |
| **909** | 318.00 | 151.00 | 295.00 | 133.00 | 142.00 |  | **2119** | 902.00 | 765.00 | 885.00 | 723.00 | 744.00 |
| **931** | 327.00 | 159.00 | 303.00 | 140.00 | 149.00 |  | **2120** | 902.00 | 766.00 | 885.00 | 723.00 | 744.00 |
| **932** | 327.00 | 159.00 | 303.00 | 140.00 | 150.00 |  | **2490** | 1076.00 | 940.00 | 1052.00 | 890.00 | 915.00 |
| **974** | 344.00 | 174.00 | 317.00 | 154.00 | 164.00 |  | **2491** | 1077.00 | 940.00 | 1052.00 | 890.00 | 915.00 |
| **975** | 349.00 | 174.00 | 317.00 | 154.00 | 164.00 |  | **2652** | 1152.00 | 1016.00 | 1125.00 | 963.00 | 989.00 |
| **1024** | 369.00 | 191.00 | 333.00 | 170.00 | 181.00 |  | **2653** | 1153.00 | 1016.00 | 1125.00 | 963.00 | 990.00 |
| **1025** | 369.00 | 232.00 | 374.00 | 212.00 | 222.00 |  | **2736** | 1192.00 | 1055.00 | 1162.00 | 1000.00 | 1028.00 |
| **1074** | 389.00 | 251.00 | 392.00 | 230.00 | 241.00 |  | **2737** | 1192.00 | 1056.00 | 1163.00 | 1001.00 | 1028.00 |
| **1075** | 395.00 | 252.00 | 392.00 | 230.00 | 241.00 |  | **2898** | 1268.00 | 1131.00 | 1235.00 | 1073.00 | 1102.00 |
| **1141** | 421.00 | 277.00 | 417.00 | 254.00 | 266.00 |  | **2899** | 1268.00 | 1132.00 | 1236.00 | 1074.00 | 1103.00 |
| **1142** | 422.00 | 283.00 | 423.00 | 261.00 | 272.00 |  | **2913** | 1275.00 | 1138.00 | 1242.00 | 1080.00 | 1109.00 |
| **1187** | 440.00 | 301.00 | 439.00 | 277.00 | 289.00 |  | **2914** | 1275.00 | 1139.00 | 1243.00 | 1081.00 | 1110.00 |
| **1188** | 440.00 | 301.00 | 440.00 | 278.00 | 290.00 |  | **3110** | 1368.00 | 1231.00 | 1331.00 | 1169.00 | 1200.00 |
| **1192** | 442.00 | 303.00 | 441.00 | 279.00 | 291.00 |  | **3111** | 1368.00 | 1231.00 | 1331.00 | 1169.00 | 1200.00 |
| **1193** | 449.00 | 303.00 | 441.00 | 280.00 | 291.00 |  | **3461** | 1568.00 | 1396.00 | 1489.00 | 1327.00 | 1361.00 |

**Fortnightly withholding amounts including HELP component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  | **Amounts to be withheld** | | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Fortnightly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Fortnightly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **88** | 16.00 | — | 28.00 | — | — |  | **2516** | 956.00 | 658.00 | 932.00 | 608.00 | 632.00 |
| **90** | 18.00 | — | 30.00 | — | — |  | **2518** | 958.00 | 672.00 | 944.00 | 620.00 | 646.00 |
| **232** | 50.00 | — | 76.00 | — | — |  | **2548** | 984.00 | 684.00 | 956.00 | 632.00 | 658.00 |
| **234** | 50.00 | — | 76.00 | — | — |  | **2562** | 990.00 | 688.00 | 960.00 | 638.00 | 664.00 |
| **498** | 112.00 | — | 162.00 | — | — |  | **2564** | 992.00 | 690.00 | 962.00 | 638.00 | 664.00 |
| **500** | 112.00 | — | 162.00 | — | — |  | **2648** | 1030.00 | 722.00 | 994.00 | 670.00 | 696.00 |
| **708** | 160.00 | — | 230.00 | — | — |  | **2650** | 1030.00 | 736.00 | 1008.00 | 684.00 | 710.00 |
| **710** | 162.00 | — | 230.00 | — | — |  | **2654** | 1032.00 | 738.00 | 1008.00 | 686.00 | 712.00 |
| **720** | 164.00 | 2.00 | 234.00 | 2.00 | 2.00 |  | **2848** | 1122.00 | 816.00 | 1082.00 | 760.00 | 788.00 |
| **722** | 164.00 | 2.00 | 234.00 | 2.00 | 2.00 |  | **2850** | 1122.00 | 832.00 | 1098.00 | 774.00 | 802.00 |
| **788** | 188.00 | 16.00 | 256.00 | 16.00 | 16.00 |  | **2874** | 1148.00 | 840.00 | 1106.00 | 784.00 | 812.00 |
| **790** | 188.00 | 16.00 | 256.00 | 16.00 | 16.00 |  | **3074** | 1242.00 | 922.00 | 1184.00 | 860.00 | 892.00 |
| **984** | 256.00 | 72.00 | 320.00 | 52.00 | 52.00 |  | **3076** | 1242.00 | 922.00 | 1186.00 | 862.00 | 892.00 |
| **986** | 256.00 | 72.00 | 320.00 | 52.00 | 52.00 |  | **3084** | 1246.00 | 926.00 | 1188.00 | 864.00 | 896.00 |
| **1318** | 372.00 | 142.00 | 428.00 | 116.00 | 116.00 |  | **3086** | 1246.00 | 942.00 | 1204.00 | 880.00 | 912.00 |
| **1320** | 372.00 | 142.00 | 428.00 | 116.00 | 116.00 |  | **3108** | 1256.00 | 952.00 | 1214.00 | 890.00 | 922.00 |
| **1348** | 382.00 | 148.00 | 438.00 | 122.00 | 122.00 |  | **3110** | 1274.00 | 954.00 | 1216.00 | 892.00 | 922.00 |
| **1350** | 436.00 | 148.00 | 438.00 | 122.00 | 124.00 |  | **3246** | 1338.00 | 1016.00 | 1274.00 | 950.00 | 982.00 |
| **1420** | 464.00 | 164.00 | 462.00 | 136.00 | 140.00 |  | **3248** | 1338.00 | 1032.00 | 1292.00 | 968.00 | 1000.00 |
| **1422** | 464.00 | 164.00 | 462.00 | 136.00 | 140.00 |  | **3572** | 1490.00 | 1182.00 | 1434.00 | 1110.00 | 1146.00 |
| **1582** | 526.00 | 220.00 | 514.00 | 188.00 | 202.00 |  | **3574** | 1492.00 | 1200.00 | 1452.00 | 1128.00 | 1164.00 |
| **1584** | 536.00 | 220.00 | 514.00 | 188.00 | 202.00 |  | **3688** | 1544.00 | 1254.00 | 1504.00 | 1180.00 | 1216.00 |
| **1650** | 562.00 | 244.00 | 536.00 | 210.00 | 226.00 |  | **3690** | 1546.00 | 1254.00 | 1504.00 | 1180.00 | 1218.00 |
| **1652** | 562.00 | 244.00 | 536.00 | 212.00 | 228.00 |  | **3808** | 1602.00 | 1310.00 | 1556.00 | 1234.00 | 1272.00 |
| **1816** | 626.00 | 302.00 | 590.00 | 264.00 | 284.00 |  | **3810** | 1602.00 | 1330.00 | 1576.00 | 1252.00 | 1292.00 |
| **1818** | 636.00 | 302.00 | 590.00 | 266.00 | 284.00 |  | **4238** | 1804.00 | 1530.00 | 1770.00 | 1446.00 | 1488.00 |
| **1862** | 654.00 | 318.00 | 606.00 | 280.00 | 298.00 |  | **4240** | 1804.00 | 1532.00 | 1770.00 | 1446.00 | 1488.00 |
| **1864** | 654.00 | 318.00 | 606.00 | 280.00 | 300.00 |  | **4980** | 2152.00 | 1880.00 | 2104.00 | 1780.00 | 1830.00 |
| **1948** | 688.00 | 348.00 | 634.00 | 308.00 | 328.00 |  | **4982** | 2154.00 | 1880.00 | 2104.00 | 1780.00 | 1830.00 |
| **1950** | 698.00 | 348.00 | 634.00 | 308.00 | 328.00 |  | **5304** | 2304.00 | 2032.00 | 2250.00 | 1926.00 | 1978.00 |
| **2048** | 738.00 | 382.00 | 666.00 | 340.00 | 362.00 |  | **5306** | 2306.00 | 2032.00 | 2250.00 | 1926.00 | 1980.00 |
| **2050** | 738.00 | 464.00 | 748.00 | 424.00 | 444.00 |  | **5472** | 2384.00 | 2110.00 | 2324.00 | 2000.00 | 2056.00 |
| **2148** | 778.00 | 502.00 | 784.00 | 460.00 | 482.00 |  | **5474** | 2384.00 | 2112.00 | 2326.00 | 2002.00 | 2056.00 |
| **2150** | 790.00 | 504.00 | 784.00 | 460.00 | 482.00 |  | **5796** | 2536.00 | 2262.00 | 2470.00 | 2146.00 | 2204.00 |
| **2282** | 842.00 | 554.00 | 834.00 | 508.00 | 532.00 |  | **5798** | 2536.00 | 2264.00 | 2472.00 | 2148.00 | 2206.00 |
| **2284** | 844.00 | 566.00 | 846.00 | 522.00 | 544.00 |  | **5826** | 2550.00 | 2276.00 | 2484.00 | 2160.00 | 2218.00 |
| **2374** | 880.00 | 602.00 | 878.00 | 554.00 | 578.00 |  | **5828** | 2550.00 | 2278.00 | 2486.00 | 2162.00 | 2220.00 |
| **2376** | 880.00 | 602.00 | 880.00 | 556.00 | 580.00 |  | **6220** | 2736.00 | 2462.00 | 2662.00 | 2338.00 | 2400.00 |
| **2384** | 884.00 | 606.00 | 882.00 | 558.00 | 582.00 |  | **6222** | 2736.00 | 2462.00 | 2662.00 | 2338.00 | 2400.00 |
| **2386** | 898.00 | 606.00 | 882.00 | 560.00 | 582.00 |  | **6922** | 3136.00 | 2792.00 | 2978.00 | 2654.00 | 2722.00 |

**Monthly withholding amounts including HELP component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Monthly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Monthly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **190.67** | 35.00 | — | 61.00 | — | — |  | **5451.33** | 2071.00 | 1426.00 | 2019.00 | 1317.00 | 1369.00 |
| **195.00** | 39.00 | — | 65.00 | — | — |  | **5455.67** | 2076.00 | 1456.00 | 2045.00 | 1343.00 | 1400.00 |
| **502.67** | 108.00 | — | 165.00 | — | — |  | **5520.67** | 2132.00 | 1482.00 | 2071.00 | 1369.00 | 1426.00 |
| **507.00** | 108.00 | — | 165.00 | — | — |  | **5551.00** | 2145.00 | 1491.00 | 2080.00 | 1382.00 | 1439.00 |
| **1079.00** | 243.00 | — | 351.00 | — | — |  | **5555.33** | 2149.00 | 1495.00 | 2084.00 | 1382.00 | 1439.00 |
| **1083.33** | 243.00 | — | 351.00 | — | — |  | **5737.33** | 2232.00 | 1564.00 | 2154.00 | 1452.00 | 1508.00 |
| **1534.00** | 347.00 | — | 498.00 | — | — |  | **5741.67** | 2232.00 | 1595.00 | 2184.00 | 1482.00 | 1538.00 |
| **1538.33** | 351.00 | — | 498.00 | — | — |  | **5750.33** | 2236.00 | 1599.00 | 2184.00 | 1486.00 | 1543.00 |
| **1560.00** | 355.00 | 4.00 | 507.00 | 4.00 | 4.00 |  | **6170.67** | 2431.00 | 1768.00 | 2344.00 | 1647.00 | 1707.00 |
| **1564.33** | 355.00 | 4.00 | 507.00 | 4.00 | 4.00 |  | **6175.00** | 2431.00 | 1803.00 | 2379.00 | 1677.00 | 1738.00 |
| **1707.33** | 407.00 | 35.00 | 555.00 | 35.00 | 35.00 |  | **6227.00** | 2487.00 | 1820.00 | 2396.00 | 1699.00 | 1759.00 |
| **1711.67** | 407.00 | 35.00 | 555.00 | 35.00 | 35.00 |  | **6660.33** | 2691.00 | 1998.00 | 2565.00 | 1863.00 | 1933.00 |
| **2132.00** | 555.00 | 156.00 | 693.00 | 113.00 | 113.00 |  | **6664.67** | 2691.00 | 1998.00 | 2570.00 | 1868.00 | 1933.00 |
| **2136.33** | 555.00 | 156.00 | 693.00 | 113.00 | 113.00 |  | **6682.00** | 2700.00 | 2006.00 | 2574.00 | 1872.00 | 1941.00 |
| **2855.67** | 806.00 | 308.00 | 927.00 | 251.00 | 251.00 |  | **6686.33** | 2700.00 | 2041.00 | 2609.00 | 1907.00 | 1976.00 |
| **2860.00** | 806.00 | 308.00 | 927.00 | 251.00 | 251.00 |  | **6734.00** | 2721.00 | 2063.00 | 2630.00 | 1928.00 | 1998.00 |
| **2920.67** | 828.00 | 321.00 | 949.00 | 264.00 | 264.00 |  | **6738.33** | 2760.00 | 2067.00 | 2635.00 | 1933.00 | 1998.00 |
| **2925.00** | 945.00 | 321.00 | 949.00 | 264.00 | 269.00 |  | **7033.00** | 2899.00 | 2201.00 | 2760.00 | 2058.00 | 2128.00 |
| **3076.67** | 1005.00 | 355.00 | 1001.00 | 295.00 | 303.00 |  | **7037.33** | 2899.00 | 2236.00 | 2799.00 | 2097.00 | 2167.00 |
| **3081.00** | 1005.00 | 355.00 | 1001.00 | 295.00 | 303.00 |  | **7739.33** | 3228.00 | 2561.00 | 3107.00 | 2405.00 | 2483.00 |
| **3427.67** | 1140.00 | 477.00 | 1114.00 | 407.00 | 438.00 |  | **7743.67** | 3233.00 | 2600.00 | 3146.00 | 2444.00 | 2522.00 |
| **3432.00** | 1161.00 | 477.00 | 1114.00 | 407.00 | 438.00 |  | **7990.67** | 3345.00 | 2717.00 | 3259.00 | 2557.00 | 2635.00 |
| **3575.00** | 1218.00 | 529.00 | 1161.00 | 455.00 | 490.00 |  | **7995.00** | 3350.00 | 2717.00 | 3259.00 | 2557.00 | 2639.00 |
| **3579.33** | 1218.00 | 529.00 | 1161.00 | 459.00 | 494.00 |  | **8250.67** | 3471.00 | 2838.00 | 3371.00 | 2674.00 | 2756.00 |
| **3934.67** | 1356.00 | 654.00 | 1278.00 | 572.00 | 615.00 |  | **8255.00** | 3471.00 | 2882.00 | 3415.00 | 2713.00 | 2799.00 |
| **3939.00** | 1378.00 | 654.00 | 1278.00 | 576.00 | 615.00 |  | **9182.33** | 3909.00 | 3315.00 | 3835.00 | 3133.00 | 3224.00 |
| **4034.33** | 1417.00 | 689.00 | 1313.00 | 607.00 | 646.00 |  | **9186.67** | 3909.00 | 3319.00 | 3835.00 | 3133.00 | 3224.00 |
| **4038.67** | 1417.00 | 689.00 | 1313.00 | 607.00 | 650.00 |  | **10790.00** | 4663.00 | 4073.00 | 4559.00 | 3857.00 | 3965.00 |
| **4220.67** | 1491.00 | 754.00 | 1374.00 | 667.00 | 711.00 |  | **10794.33** | 4667.00 | 4073.00 | 4559.00 | 3857.00 | 3965.00 |
| **4225.00** | 1512.00 | 754.00 | 1374.00 | 667.00 | 711.00 |  | **11492.00** | 4992.00 | 4403.00 | 4875.00 | 4173.00 | 4286.00 |
| **4437.33** | 1599.00 | 828.00 | 1443.00 | 737.00 | 784.00 |  | **11496.33** | 4996.00 | 4403.00 | 4875.00 | 4173.00 | 4290.00 |
| **4441.67** | 1599.00 | 1005.00 | 1621.00 | 919.00 | 962.00 |  | **11856.00** | 5165.00 | 4572.00 | 5035.00 | 4333.00 | 4455.00 |
| **4654.00** | 1686.00 | 1088.00 | 1699.00 | 997.00 | 1044.00 |  | **11860.33** | 5165.00 | 4576.00 | 5040.00 | 4338.00 | 4455.00 |
| **4658.33** | 1712.00 | 1092.00 | 1699.00 | 997.00 | 1044.00 |  | **12558.00** | 5495.00 | 4901.00 | 5352.00 | 4650.00 | 4775.00 |
| **4944.33** | 1824.00 | 1200.00 | 1807.00 | 1101.00 | 1153.00 |  | **12562.33** | 5495.00 | 4905.00 | 5356.00 | 4654.00 | 4780.00 |
| **4948.67** | 1829.00 | 1226.00 | 1833.00 | 1131.00 | 1179.00 |  | **12623.00** | 5525.00 | 4931.00 | 5382.00 | 4680.00 | 4806.00 |
| **5143.67** | 1907.00 | 1304.00 | 1902.00 | 1200.00 | 1252.00 |  | **12627.33** | 5525.00 | 4936.00 | 5386.00 | 4684.00 | 4810.00 |
| **5148.00** | 1907.00 | 1304.00 | 1907.00 | 1205.00 | 1257.00 |  | **13476.67** | 5928.00 | 5334.00 | 5768.00 | 5066.00 | 5200.00 |
| **5165.33** | 1915.00 | 1313.00 | 1911.00 | 1209.00 | 1261.00 |  | **13481.00** | 5928.00 | 5334.00 | 5768.00 | 5066.00 | 5200.00 |
| **5169.67** | 1946.00 | 1313.00 | 1911.00 | 1213.00 | 1261.00 |  | **14997.67** | 6795.00 | 6049.00 | 6452.00 | 5750.00 | 5898.00 |

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

Your employee's total withholding, including the SFSS component, can be calculated using the coefficients stated below. They should be used in accordance with the method specified in the *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

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

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Where tax-free threshold not claimed in *Tax file number declaration*** | | | | | |  | **Where employee has claimed the tax-free threshold in *Tax file number declaration*** | | | | | |
|  | **Scale 1** | | | | |  | **Scale 2** | | | | | |
| **NO accumulated FS Debt** | | | **WITH accumulated FS Debt** | | |  | **NO accumulated FS Debt** | | | **WITH accumulated FS Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  | **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |  | **$** | **a** | **b** | **$** | **a** | **b** |
| 45 | 0.1900 | 0.1900 | 45 | 0.1900 | 0.1900 |  | 355 | — | — | 355 | — | — |
| 361 | 0.2321 | 1.8961 | 361 | 0.2321 | 1.8961 |  | 395 | 0.1900 | 67.4635 | 395 | 0.1900 | 67.4635 |
| 932 | 0.3477 | 43.6900 | 675 | 0.3477 | 43.6900 |  | 493 | 0.2900 | 106.9673 | 493 | 0.2900 | 106.9673 |
| 1188 | 0.3450 | 41.1734 | 909 | 0.3677 | 43.6900 |  | 711 | 0.2100 | 67.4642 | 711 | 0.2100 | 67.4642 |
| 3111 | 0.3900 | 94.6542 | 932 | 0.3777 | 43.6900 |  | 1282 | 0.3477 | 165.4431 | 1025 | 0.3477 | 165.4431 |
| 3111 & over | 0.4900 | 405.8080 | 1188 | 0.3750 | 41.1734 |  | 1538 | 0.3450 | 161.9815 | 1259 | 0.3677 | 165.4431 |
|  |  |  | 1437 | 0.4200 | 94.6542 |  | 3461 | 0.3900 | 231.2123 | 1282 | 0.3777 | 165.4431 |
|  |  |  | 3111 | 0.4300 | 94.6542 |  | 3461 & over | 0.4900 | 577.3662 | 1538 | 0.3750 | 161.9815 |
|  |  |  | 3111 & over | 0.5300 | 405.8080 |  |  |  |  | 1787 | 0.4200 | 231.2123 |
|  |  |  |  |  |  |  |  |  |  | 3461 | 0.4300 | 231.2123 |
|  |  |  |  |  |  |  |  |  |  | 3461 & over | 0.5300 | 577.3662 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Foreign residents** | | | | | |  | **Where employee claimed FULL exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |
| **Scale 3** | | | | | |  | **Scale 5** | | | | | |
| **NO accumulated FS Debt** | | | **WITH accumulated FS Debt** | | |  | **NO accumulated FS Debt** | | | **WITH accumulated FS Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  | **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |  | **$** | **a** | **b** | **$** | **a** | **b** |
| 1538 | 0.3250 | 0.3250 | 1025 | 0.3250 | 0.3250 |  | 355 | — | — | 355 | — | — |
| 3461 | 0.3700 | 69.2308 | 1259 | 0.3450 | 0.3250 |  | 711 | 0.1900 | 67.4635 | 711 | 0.1900 | 67.4635 |
| 3461 & over | 0.4700 | 415.3846 | 1538 | 0.3550 | 0.3250 |  | 1282 | 0.3277 | 165.4423 | 1025 | 0.3277 | 165.4423 |
|  |  |  | 1787 | 0.4000 | 69.2308 |  | 1538 | 0.3250 | 161.9808 | 1259 | 0.3477 | 165.4423 |
|  |  |  | 3461 | 0.4100 | 69.2308 |  | 3461 | 0.3700 | 231.2115 | 1282 | 0.3577 | 165.4423 |
|  |  |  | 3461 & over | 0.5100 | 415.3846 |  | 3461 & over | 0.4700 | 577.3654 | 1538 | 0.3550 | 161.9808 |
|  |  |  |  |  |  |  |  |  |  | 1787 | 0.4000 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 3461 | 0.4100 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 3461 & over | 0.5100 | 577.3654 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Where employee claimed HALF exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |  |  |  |  |  |  |  |
| **Scale 6** | | | | | |  |  |  |  |  |  |  |
| **NO accumulated FS Debt** | | | **WITH accumulated FS Debt** | | |  |  |  |  |  |  |  |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  |  |  |  |  |  |  |
| $ | a | b | $ | a | b |  |  |  |  |  |  |  |
| 355 | — | — | 355 | — | — |  |  |  |  |  |  |  |
| 660 | 0.1900 | 67.4635 | 660 | 0.1900 | 67.4635 |  |  |  |  |  |  |  |
| 711 | 0.2400 | 100.5087 | 711 | 0.2400 | 100.5087 |  |  |  |  |  |  |  |
| 826 | 0.3777 | 198.4875 | 826 | 0.3777 | 198.4875 |  |  |  |  |  |  |  |
| 1282 | 0.3377 | 165.4429 | 1025 | 0.3377 | 165.4429 |  |  |  |  |  |  |  |
| 1538 | 0.3350 | 161.9813 | 1259 | 0.3577 | 165.4429 |  |  |  |  |  |  |  |
| 3461 | 0.3800 | 231.2121 | 1282 | 0.3677 | 165.4429 |  |  |  |  |  |  |  |
| 3461 & over | 0.4800 | 577.3660 | 1538 | 0.3650 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1787 | 0.4100 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 3461 | 0.4200 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 3461 & over | 0.5200 | 577.3660 |  |  |  |  |  |  |  |

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

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Weekly earnings** | **Weekly SFSS component** |  | **Fortnightly earnings** | **Fortnightly SFSS component** |  | **Monthly earnings** | **Monthly SFSS component** |
| **$** | **$** |  | **$** | **$** |  | **$** | **$** |
| **1025** | 21.00 |  | **2050** | 42.00 |  | **4441.67** | 91.00 |
| **1026** | 21.00 |  | **2052** | 42.00 |  | **4446.00** | 91.00 |
| **1103** | 22.00 |  | **2206** | 44.00 |  | **4779.67** | 95.00 |
| **1104** | 22.00 |  | **2208** | 44.00 |  | **4784.00** | 95.00 |
| **1180** | 24.00 |  | **2360** | 48.00 |  | **5113.33** | 104.00 |
| **1181** | 24.00 |  | **2362** | 48.00 |  | **5117.67** | 104.00 |
| **1258** | 25.00 |  | **2516** | 50.00 |  | **5451.33** | 108.00 |
| **1259** | 38.00 |  | **2518** | 76.00 |  | **5455.67** | 165.00 |
| **1260** | 38.00 |  | **2520** | 76.00 |  | **5460.00** | 165.00 |
| **1391** | 42.00 |  | **2782** | 84.00 |  | **6027.67** | 182.00 |
| **1392** | 42.00 |  | **2784** | 84.00 |  | **6032.00** | 182.00 |
| **1522** | 46.00 |  | **3044** | 92.00 |  | **6595.33** | 199.00 |
| **1523** | 46.00 |  | **3046** | 92.00 |  | **6599.67** | 199.00 |
| **1654** | 50.00 |  | **3308** | 100.00 |  | **7167.33** | 217.00 |
| **1655** | 50.00 |  | **3310** | 100.00 |  | **7171.67** | 217.00 |
| **1656** | 50.00 |  | **3312** | 100.00 |  | **7176.00** | 217.00 |
| **1786** | 54.00 |  | **3572** | 108.00 |  | **7739.33** | 234.00 |
| **1787** | 72.00 |  | **3574** | 144.00 |  | **7743.67** | 312.00 |
| **1788** | 72.00 |  | **3576** | 144.00 |  | **7748.00** | 312.00 |
| **1907** | 76.00 |  | **3814** | 152.00 |  | **8263.67** | 329.00 |
| **1908** | 76.00 |  | **3816** | 152.00 |  | **8268.00** | 329.00 |

**SAMPLE DATA**

**Weekly withholding amounts including SFSS component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Weekly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Weekly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **44** | 8.00 | \_ | 14.00 | \_ | \_ |  | **1188** | 405.00 | 272.00 | 410.00 | 248.00 | 260.00 |
| **45** | 9.00 | - | 15.00 | - | — |  | **1258** | 434.00 | 297.00 | 434.00 | 272.00 | 285.00 |
| **116** | 25.00 | — | 38.00 | — | — |  | **1259** | 435.00 | 310.00 | 447.00 | 285.00 | 298.00 |
| **117** | 25.00 | — | 38.00 | — | — |  | **1281** | 444.00 | 319.00 | 455.00 | 293.00 | 306.00 |
| **249** | 56.00 | — | 81.00 | — | — |  | **1282** | 444.00 | 319.00 | 455.00 | 293.00 | 306.00 |
| **250** | 56.00 | — | 81.00 | — | — |  | **1436** | 509.00 | 377.00 | 510.00 | 348.00 | 363.00 |
| **354** | 80.00 | — | 115.00 | — | — |  | **1437** | 524.00 | 377.00 | 510.00 | 349.00 | 363.00 |
| **355** | 81.00 | — | 115.00 | — | — |  | **1537** | 567.00 | 415.00 | 546.00 | 384.00 | 399.00 |
| **360** | 82.00 | 1.00 | 117.00 | 1.00 | 1.00 |  | **1538** | 567.00 | 415.00 | 546.00 | 384.00 | 400.00 |
| **361** | 82.00 | 1.00 | 117.00 | 1.00 | 1.00 |  | **1786** | 674.00 | 519.00 | 646.00 | 484.00 | 501.00 |
| **394** | 94.00 | 8.00 | 128.00 | 8.00 | 8.00 |  | **1787** | 674.00 | 538.00 | 664.00 | 502.00 | 520.00 |
| **395** | 94.00 | 8.00 | 128.00 | 8.00 | 8.00 |  | **1844** | 699.00 | 562.00 | 687.00 | 525.00 | 544.00 |
| **492** | 128.00 | 36.00 | 160.00 | 26.00 | 26.00 |  | **1845** | 699.00 | 563.00 | 688.00 | 526.00 | 544.00 |
| **493** | 128.00 | 36.00 | 160.00 | 26.00 | 26.00 |  | **2119** | 817.00 | 680.00 | 800.00 | 638.00 | 659.00 |
| **659** | 186.00 | 71.00 | 214.00 | 58.00 | 58.00 |  | **2120** | 817.00 | 681.00 | 800.00 | 638.00 | 660.00 |
| **660** | 186.00 | 71.00 | 214.00 | 58.00 | 58.00 |  | **2490** | 976.00 | 840.00 | 952.00 | 790.00 | 815.00 |
| **674** | 191.00 | 74.00 | 219.00 | 61.00 | 61.00 |  | **2491** | 977.00 | 840.00 | 952.00 | 791.00 | 815.00 |
| **675** | 205.00 | 74.00 | 219.00 | 61.00 | 62.00 |  | **2652** | 1046.00 | 910.00 | 1018.00 | 857.00 | 883.00 |
| **710** | 218.00 | 82.00 | 231.00 | 68.00 | 70.00 |  | **2653** | 1047.00 | 910.00 | 1019.00 | 857.00 | 883.00 |
| **711** | 218.00 | 82.00 | 231.00 | 68.00 | 70.00 |  | **2736** | 1082.00 | 946.00 | 1053.00 | 891.00 | 918.00 |
| **825** | 260.00 | 122.00 | 268.00 | 105.00 | 113.00 |  | **2737** | 1083.00 | 946.00 | 1053.00 | 891.00 | 919.00 |
| **826** | 260.00 | 122.00 | 268.00 | 106.00 | 114.00 |  | **2898** | 1152.00 | 1015.00 | 1119.00 | 957.00 | 986.00 |
| **908** | 291.00 | 151.00 | 295.00 | 132.00 | 142.00 |  | **2899** | 1152.00 | 1016.00 | 1120.00 | 958.00 | 987.00 |
| **909** | 300.00 | 151.00 | 295.00 | 133.00 | 142.00 |  | **2913** | 1158.00 | 1022.00 | 1126.00 | 964.00 | 993.00 |
| **931** | 308.00 | 159.00 | 303.00 | 140.00 | 149.00 |  | **2914** | 1159.00 | 1022.00 | 1126.00 | 964.00 | 993.00 |
| **932** | 309.00 | 159.00 | 303.00 | 140.00 | 150.00 |  | **3110** | 1243.00 | 1107.00 | 1206.00 | 1044.00 | 1075.00 |
| **1024** | 343.00 | 191.00 | 333.00 | 170.00 | 181.00 |  | **3111** | 1244.00 | 1107.00 | 1207.00 | 1045.00 | 1076.00 |
| **1025** | 344.00 | 212.00 | 354.00 | 191.00 | 202.00 |  | **3460** | 1429.00 | 1257.00 | 1350.00 | 1188.00 | 1222.00 |
| **1187** | 404.00 | 271.00 | 410.00 | 248.00 | 260.00 |  | **3461** | 1429.00 | 1257.00 | 1350.00 | 1188.00 | 1223.00 |

**Fortnightly withholding amounts including SFSS component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Fortnightly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Fortnightly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **88** | 16.00 | — | 28.00 | — | — |  | **2376** | 810.00 | 544.00 | 820.00 | 496.00 | 520.00 |
| **90** | 18.00 | — | 30.00 | — | — |  | **2516** | 868.00 | 594.00 | 868.00 | 544.00 | 570.00 |
| **232** | 50.00 | — | 76.00 | — | — |  | **2518** | 870.00 | 620.00 | 894.00 | 570.00 | 596.00 |
| **234** | 50.00 | — | 76.00 | — | — |  | **2562** | 888.00 | 638.00 | 910.00 | 586.00 | 612.00 |
| **498** | 112.00 | — | 162.00 | — | — |  | **2564** | 888.00 | 638.00 | 910.00 | 586.00 | 612.00 |
| **500** | 112.00 | — | 162.00 | — | — |  | **2872** | 1018.00 | 754.00 | 1020.00 | 696.00 | 726.00 |
| **708** | 160.00 | — | 230.00 | — | — |  | **2874** | 1048.00 | 754.00 | 1020.00 | 698.00 | 726.00 |
| **710** | 162.00 | — | 230.00 | — | — |  | **3074** | 1134.00 | 830.00 | 1092.00 | 768.00 | 798.00 |
| **720** | 164.00 | 2.00 | 234.00 | 2.00 | 2.00 |  | **3076** | 1134.00 | 830.00 | 1092.00 | 768.00 | 800.00 |
| **722** | 164.00 | 2.00 | 234.00 | 2.00 | 2.00 |  | **3572** | 1348.00 | 1038.00 | 1292.00 | 968.00 | 1002.00 |
| **788** | 188.00 | 16.00 | 256.00 | 16.00 | 16.00 |  | **3574** | 1348.00 | 1076.00 | 1328.00 | 1004.00 | 1040.00 |
| **790** | 188.00 | 16.00 | 256.00 | 16.00 | 16.00 |  | **3688** | 1398.00 | 1124.00 | 1374.00 | 1050.00 | 1088.00 |
| **984** | 256.00 | 72.00 | 320.00 | 52.00 | 52.00 |  | **3690** | 1398.00 | 1126.00 | 1376.00 | 1052.00 | 1088.00 |
| **986** | 256.00 | 72.00 | 320.00 | 52.00 | 52.00 |  | **4238** | 1634.00 | 1360.00 | 1600.00 | 1276.00 | 1318.00 |
| **1318** | 372.00 | 142.00 | 428.00 | 116.00 | 116.00 |  | **4240** | 1634.00 | 1362.00 | 1600.00 | 1276.00 | 1320.00 |
| **1320** | 372.00 | 142.00 | 428.00 | 116.00 | 116.00 |  | **4980** | 1952.00 | 1680.00 | 1904.00 | 1580.00 | 1630.00 |
| **1348** | 382.00 | 148.00 | 438.00 | 122.00 | 122.00 |  | **4982** | 1954.00 | 1680.00 | 1904.00 | 1582.00 | 1630.00 |
| **1350** | 410.00 | 148.00 | 438.00 | 122.00 | 124.00 |  | **5304** | 2092.00 | 1820.00 | 2036.00 | 1714.00 | 1766.00 |
| **1420** | 436.00 | 164.00 | 462.00 | 136.00 | 140.00 |  | **5306** | 2094.00 | 1820.00 | 2038.00 | 1714.00 | 1766.00 |
| **1422** | 436.00 | 164.00 | 462.00 | 136.00 | 140.00 |  | **5472** | 2164.00 | 1892.00 | 2106.00 | 1782.00 | 1836.00 |
| **1650** | 520.00 | 244.00 | 536.00 | 210.00 | 226.00 |  | **5474** | 2166.00 | 1892.00 | 2106.00 | 1782.00 | 1838.00 |
| **1652** | 520.00 | 244.00 | 536.00 | 212.00 | 228.00 |  | **5796** | 2304.00 | 2030.00 | 2238.00 | 1914.00 | 1972.00 |
| **1816** | 582.00 | 302.00 | 590.00 | 264.00 | 284.00 |  | **5798** | 2304.00 | 2032.00 | 2240.00 | 1916.00 | 1974.00 |
| **1818** | 600.00 | 302.00 | 590.00 | 266.00 | 284.00 |  | **5826** | 2316.00 | 2044.00 | 2252.00 | 1928.00 | 1986.00 |
| **1862** | 616.00 | 318.00 | 606.00 | 280.00 | 298.00 |  | **5828** | 2318.00 | 2044.00 | 2252.00 | 1928.00 | 1986.00 |
| **1864** | 618.00 | 318.00 | 606.00 | 280.00 | 300.00 |  | **6220** | 2486.00 | 2214.00 | 2412.00 | 2088.00 | 2150.00 |
| **2048** | 686.00 | 382.00 | 666.00 | 340.00 | 362.00 |  | **6222** | 2488.00 | 2214.00 | 2414.00 | 2090.00 | 2152.00 |
| **2050** | 688.00 | 424.00 | 708.00 | 382.00 | 404.00 |  | **6920** | 2858.00 | 2514.00 | 2700.00 | 2376.00 | 2444.00 |
| **2374** | 808.00 | 542.00 | 820.00 | 496.00 | 520.00 |  | **6922** | 2858.00 | 2514.00 | 2700.00 | 2376.00 | 2446.00 |

**Monthly withholding amounts including SFSS component**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Monthly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Monthly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **190.67** | 35.00 | — | 61.00 | — | — |  | **5148.00** | 1755.00 | 1179.00 | 1777.00 | 1075.00 | 1127.00 |
| **195.00** | 39.00 | — | 65.00 | — | — |  | **5451.33** | 1881.00 | 1287.00 | 1881.00 | 1179.00 | 1235.00 |
| **502.67** | 108.00 | — | 165.00 | — | — |  | **5455.67** | 1885.00 | 1343.00 | 1937.00 | 1235.00 | 1291.00 |
| **507.00** | 108.00 | — | 165.00 | — | — |  | **5551.00** | 1924.00 | 1382.00 | 1972.00 | 1270.00 | 1326.00 |
| **1079.00** | 243.00 | — | 351.00 | — | — |  | **5555.33** | 1924.00 | 1382.00 | 1972.00 | 1270.00 | 1326.00 |
| **1083.33** | 243.00 | — | 351.00 | — | — |  | **6222.67** | 2206.00 | 1634.00 | 2210.00 | 1508.00 | 1573.00 |
| **1534.00** | 347.00 | — | 498.00 | — | — |  | **6227.00** | 2271.00 | 1634.00 | 2210.00 | 1512.00 | 1573.00 |
| **1538.33** | 351.00 | — | 498.00 | — | — |  | **6660.33** | 2457.00 | 1798.00 | 2366.00 | 1664.00 | 1729.00 |
| **1560.00** | 355.00 | 4.00 | 507.00 | 4.00 | 4.00 |  | **6664.67** | 2457.00 | 1798.00 | 2366.00 | 1664.00 | 1733.00 |
| **1564.33** | 355.00 | 4.00 | 507.00 | 4.00 | 4.00 |  | **7739.33** | 2921.00 | 2249.00 | 2799.00 | 2097.00 | 2171.00 |
| **1707.33** | 407.00 | 35.00 | 555.00 | 35.00 | 35.00 |  | **7743.67** | 2921.00 | 2331.00 | 2877.00 | 2175.00 | 2253.00 |
| **1711.67** | 407.00 | 35.00 | 555.00 | 35.00 | 35.00 |  | **7990.67** | 3029.00 | 2435.00 | 2977.00 | 2275.00 | 2357.00 |
| **2132.00** | 555.00 | 156.00 | 693.00 | 113.00 | 113.00 |  | **7995.00** | 3029.00 | 2440.00 | 2981.00 | 2279.00 | 2357.00 |
| **2136.33** | 555.00 | 156.00 | 693.00 | 113.00 | 113.00 |  | **9182.33** | 3540.00 | 2947.00 | 3467.00 | 2765.00 | 2856.00 |
| **2855.67** | 806.00 | 308.00 | 927.00 | 251.00 | 251.00 |  | **9186.67** | 3540.00 | 2951.00 | 3467.00 | 2765.00 | 2860.00 |
| **2860.00** | 806.00 | 308.00 | 927.00 | 251.00 | 251.00 |  | **10790.00** | 4229.00 | 3640.00 | 4125.00 | 3423.00 | 3532.00 |
| **2920.67** | 828.00 | 321.00 | 949.00 | 264.00 | 264.00 |  | **10794.33** | 4234.00 | 3640.00 | 4125.00 | 3428.00 | 3532.00 |
| **2925.00** | 888.00 | 321.00 | 949.00 | 264.00 | 269.00 |  | **11492.00** | 4533.00 | 3943.00 | 4411.00 | 3714.00 | 3826.00 |
| **3076.67** | 945.00 | 355.00 | 1001.00 | 295.00 | 303.00 |  | **11496.33** | 4537.00 | 3943.00 | 4416.00 | 3714.00 | 3826.00 |
| **3081.00** | 945.00 | 355.00 | 1001.00 | 295.00 | 303.00 |  | **11856.00** | 4689.00 | 4099.00 | 4563.00 | 3861.00 | 3978.00 |
| **3575.00** | 1127.00 | 529.00 | 1161.00 | 455.00 | 490.00 |  | **11860.33** | 4693.00 | 4099.00 | 4563.00 | 3861.00 | 3982.00 |
| **3579.33** | 1127.00 | 529.00 | 1161.00 | 459.00 | 494.00 |  | **12558.00** | 4992.00 | 4398.00 | 4849.00 | 4147.00 | 4273.00 |
| **3934.67** | 1261.00 | 654.00 | 1278.00 | 572.00 | 615.00 |  | **12562.33** | 4992.00 | 4403.00 | 4853.00 | 4151.00 | 4277.00 |
| **3939.00** | 1300.00 | 654.00 | 1278.00 | 576.00 | 615.00 |  | **12623.00** | 5018.00 | 4429.00 | 4879.00 | 4177.00 | 4303.00 |
| **4034.33** | 1335.00 | 689.00 | 1313.00 | 607.00 | 646.00 |  | **12627.33** | 5022.00 | 4429.00 | 4879.00 | 4177.00 | 4303.00 |
| **4038.67** | 1339.00 | 689.00 | 1313.00 | 607.00 | 650.00 |  | **13476.67** | 5386.00 | 4797.00 | 5226.00 | 4524.00 | 4658.00 |
| **4437.33** | 1486.00 | 828.00 | 1443.00 | 737.00 | 784.00 |  | **13481.00** | 5391.00 | 4797.00 | 5230.00 | 4528.00 | 4663.00 |
| **4441.67** | 1491.00 | 919.00 | 1534.00 | 828.00 | 875.00 |  | **14993.33** | 6192.00 | 5447.00 | 5850.00 | 5148.00 | 5295.00 |
| **5143.67** | 1751.00 | 1174.00 | 1777.00 | 1075.00 | 1127.00 |  | **14997.67** | 6192.00 | 5447.00 | 5850.00 | 5148.00 | 5300.00 |

**Coefficients to work out the weekly amounts to withhold including HELP and SFSS components**

The coefficients stated below should be used in accordance with the method explained in the *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

⦶If two employees are taxed using a particular scale (for example, scale 2) but only one of them has an accumulated HELP debt and an accumulated FS debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP and SFSS components and one that does not - for example, name one 'scale 2' and the other 'scale 22'.

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Where tax free threshold not claimed in *Tax file number declaration*** | | | | | |  | **Where employee has claimed the tax free threshold in *Tax file number declaration*** | | | | | |
| **Scale 1** | | | | | |  | **Scale 2** | | | | | |
| **NO accumulated HELP and FS Debt** | | | **WITH accumulated HELP and FS Debt** | | |  | **NO accumulated HELP and FS Debt** | | | **WITH accumulated HELP and FS Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  | **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |  | **$** | **a** | **b** | **$** | **a** | **b** |
| 45 | 0.1900 | 0.1900 | 45 | 0.1900 | 0.1900 |  | 355 | — | — | 355 | — | — |
| 361 | 0.2321 | 1.8961 | 361 | 0.2321 | 1.8961 |  | 395 | 0.1900 | 67.4635 | 395 | 0.1900 | 67.4635 |
| 932 | 0.3477 | 43.6900 | 675 | 0.3477 | 43.6900 |  | 493 | 0.2900 | 106.9673 | 493 | 0.2900 | 106.9673 |
| 1188 | 0.3450 | 41.1734 | 792 | 0.4077 | 43.6900 |  | 711 | 0.2100 | 67.4642 | 711 | 0.2100 | 67.4642 |
| 3111 | 0.3900 | 94.6542 | 909 | 0.4127 | 43.6900 |  | 1282 | 0.3477 | 165.4431 | 1025 | 0.3477 | 165.4431 |
| 3111 & over | 0.4900 | 405.8080 | 932 | 0.4277 | 43.6900 |  | 1538 | 0.3450 | 161.9815 | 1142 | 0.4077 | 165.4431 |
|  |  |  | 975 | 0.4250 | 41.1734 |  | 3461 | 0.3900 | 231.2123 | 1259 | 0.4127 | 165.4431 |
|  |  |  | 1075 | 0.4300 | 41.1734 |  | 3461 & over | 0.4900 | 577.3662 | 1282 | 0.4277 | 165.4431 |
|  |  |  | 1188 | 0.4350 | 41.1734 |  |  |  |  | 1325 | 0.4250 | 161.9815 |
|  |  |  | 1193 | 0.4800 | 94.6542 |  |  |  |  | 1425 | 0.4300 | 161.9815 |
|  |  |  | 1274 | 0.4850 | 94.6542 |  |  |  |  | 1538 | 0.4350 | 161.9815 |
|  |  |  | 1437 | 0.4900 | 94.6542 |  |  |  |  | 1543 | 0.4800 | 231.2123 |
|  |  |  | 1555 | 0.5050 | 94.6542 |  |  |  |  | 1624 | 0.4850 | 231.2123 |
|  |  |  | 3111 | 0.5100 | 94.6542 |  |  |  |  | 1787 | 0.4900 | 231.2123 |
|  |  |  | 3111 & over | 0.6100 | 405.8080 |  |  |  |  | 1905 | 0.5050 | 231.2123 |
|  |  |  |  |  |  |  |  |  |  | 3461 | 0.5100 | 231.2123 |
|  |  |  |  |  |  |  |  |  |  | 3461 & over | 0.6100 | 577.3662 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Foreign residents** | | | | | |  | **Where employee claimed FULL exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |
| **Scale 3** | | | | | |  | **Scale 5** | | | | | |
| **NO accumulated HELP and FS Debt** | | | **WITH accumulated HELP and FS Debt** | | |  | **NO accumulated HELP and FS Debt** | | | **WITH accumulated HELP and FS Debt** | | |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  | **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |
| **$** | **a** | **b** | **$** | **a** | **b** |  | **$** | **a** | **b** | **$** | **a** | **b** |
| 1538 | 0.3250 | 0.3250 | 1025 | 0.3250 | 0.3250 |  | 355 | — | — | 355 | — | — |
| 3461 | 0.3700 | 69.2308 | 1142 | 0.3850 | 0.3250 |  | 711 | 0.1900 | 67.4635 | 711 | 0.1900 | 67.4635 |
| 3461 & over | 0.4700 | 415.3846 | 1259 | 0.3900 | 0.3250 |  | 1282 | 0.3277 | 165.4423 | 1025 | 0.3277 | 165.4423 |
|  |  |  | 1325 | 0.4050 | 0.3250 |  | 1538 | 0.3250 | 161.9808 | 1142 | 0.3877 | 165.4423 |
|  |  |  | 1425 | 0.4100 | 0.3250 |  | 3461 | 0.3700 | 231.2115 | 1259 | 0.3927 | 165.4423 |
|  |  |  | 1538 | 0.4150 | 0.3250 |  | 3461 & over | 0.4700 | 577.3654 | 1282 | 0.4077 | 165.4423 |
|  |  |  | 1543 | 0.4600 | 69.2308 |  |  |  |  | 1325 | 0.4050 | 161.9808 |
|  |  |  | 1624 | 0.4650 | 69.2308 |  |  |  |  | 1425 | 0.4100 | 161.9808 |
|  |  |  | 1787 | 0.4700 | 69.2308 |  |  |  |  | 1538 | 0.4150 | 161.9808 |
|  |  |  | 1905 | 0.4850 | 69.2308 |  |  |  |  | 1543 | 0.4600 | 231.2115 |
|  |  |  | 3461 | 0.4900 | 69.2308 |  |  |  |  | 1624 | 0.4650 | 231.2115 |
|  |  |  | 3461 & over | 0.5900 | 415.3846 |  |  |  |  | 1787 | 0.4700 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 1905 | 0.4850 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 3461 | 0.4900 | 231.2115 |
|  |  |  |  |  |  |  |  |  |  | 3461 & over | 0.5900 | 577.3654 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Where employee claimed HALF exemption from Medicare levy in *Medicare levy variation declaration*** | | | | | |  |  |  |  |  |  |  |
| **Scale 6** | | | | | |  |  |  |  |  |  |  |
| **NO accumulated HELP and FS Debt** | | | **WITH accumulated HELP and FS Debt** | | |  |  |  |  |  |  |  |
| **Weekly earnings (x) less than** | | | **Weekly earnings (x) less than** | | |  |  |  |  |  |  |  |
| **$** | **a** | **b** | **$** | **a** | **b** |  |  |  |  |  |  |  |
| 355 | — | — | 355 | — | — |  |  |  |  |  |  |  |
| 660 | 0.1900 | 67.4635 | 660 | 0.1900 | 67.4635 |  |  |  |  |  |  |  |
| 711 | 0.2400 | 100.5087 | 711 | 0.2400 | 100.5087 |  |  |  |  |  |  |  |
| 826 | 0.3777 | 198.4875 | 826 | 0.3777 | 198.4875 |  |  |  |  |  |  |  |
| 1282 | 0.3377 | 165.4429 | 1025 | 0.3377 | 165.4429 |  |  |  |  |  |  |  |
| 1538 | 0.3350 | 161.9813 | 1142 | 0.3977 | 165.4429 |  |  |  |  |  |  |  |
| 3461 | 0.3800 | 231.2121 | 1259 | 0.4027 | 165.4429 |  |  |  |  |  |  |  |
| 3461 & over | 0.4800 | 577.3660 | 1282 | 0.4177 | 165.4429 |  |  |  |  |  |  |  |
|  |  |  | 1325 | 0.4150 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1425 | 0.4200 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1538 | 0.4250 | 161.9813 |  |  |  |  |  |  |  |
|  |  |  | 1543 | 0.4700 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 1624 | 0.4750 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 1787 | 0.4800 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 1905 | 0.4950 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 3461 | 0.5000 | 231.2121 |  |  |  |  |  |  |  |
|  |  |  | 3461 & over | 0.6000 | 577.3660 |  |  |  |  |  |  |  |

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

**SAMPLE DATA**

**Weekly withholding amounts including HELP and SFSS components**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Weekly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Weekly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | $ |
| **44** | 8.00 | — | 14.00 | — | — |  | **1258** | 516.00 | 354.00 | 491.00 | 329.00 | 342.00 |
| **45** | 9.00 | — | 15.00 | — | — |  | **1259** | 516.00 | 373.00 | 510.00 | 348.00 | 361.00 |
| **116** | 25.00 | — | 38.00 | — | — |  | **1274** | 530.00 | 380.00 | 516.00 | 354.00 | 367.00 |
| **117** | 25.00 | — | 38.00 | — | — |  | **1281** | 534.00 | 383.00 | 519.00 | 357.00 | 370.00 |
| **249** | 56.00 | - | 81.00 | - | - |  | **1282** | 534.00 | 383.00 | 519.00 | 358.00 | 370.00 |
| **250** | 56.00 | - | 81.00 | - | — |  | **1324** | 555.00 | 401.00 | 536.00 | 375.00 | 388.00 |
| **354** | 80.00 | — | 115.00 | — | — |  | **1325** | 555.00 | 408.00 | 543.00 | 382.00 | 395.00 |
| **355** | 81.00 | — | 115.00 | — | — |  | **1327** | 556.00 | 409.00 | 544.00 | 382.00 | 396.00 |
| **360** | 82.00 | 1.00 | 117.00 | 1.00 | 1.00 |  | **1424** | 604.00 | 451.00 | 584.00 | 422.00 | 437.00 |
| **361** | 82.00 | 1.00 | 117.00 | 1.00 | 1.00 |  | **1425** | 604.00 | 458.00 | 591.00 | 430.00 | 444.00 |
| **394** | 94.00 | 8.00 | 128.00 | 8.00 | 8.00 |  | **1437** | 632.00 | 464.00 | 596.00 | 435.00 | 449.00 |
| **395** | 94.00 | 8.00 | 128.00 | 8.00 | 8.00 |  | **1537** | 682.00 | 507.00 | 638.00 | 476.00 | 492.00 |
| **492** | 128.00 | 36.00 | 160.00 | 26.00 | 26.00 |  | **1538** | 683.00 | 508.00 | 639.00 | 477.00 | 492.00 |
| **493** | 128.00 | 36.00 | 160.00 | 26.00 | 26.00 |  | **1542** | 685.00 | 509.00 | 641.00 | 479.00 | 494.00 |
| **659** | 186.00 | 71.00 | 214.00 | 58.00 | 58.00 |  | **1543** | 685.00 | 518.00 | 649.00 | 487.00 | 502.00 |
| **660** | 186.00 | 71.00 | 214.00 | 58.00 | 58.00 |  | **1554** | 691.00 | 523.00 | 654.00 | 492.00 | 507.00 |
| **674** | 191.00 | 74.00 | 219.00 | 61.00 | 61.00 |  | **1555** | 699.00 | 523.00 | 654.00 | 492.00 | 508.00 |
| **675** | 232.00 | 74.00 | 219.00 | 61.00 | 62.00 |  | **1623** | 734.00 | 556.00 | 686.00 | 524.00 | 540.00 |
| **710** | 246.00 | 82.00 | 231.00 | 68.00 | 70.00 |  | **1624** | 734.00 | 565.00 | 695.00 | 533.00 | 549.00 |
| **711** | 247.00 | 82.00 | 231.00 | 68.00 | 70.00 |  | **1786** | 817.00 | 644.00 | 771.00 | 609.00 | 627.00 |
| **791** | 279.00 | 110.00 | 257.00 | 94.00 | 101.00 |  | **1787** | 817.00 | 672.00 | 798.00 | 636.00 | 654.00 |
| **792** | 284.00 | 110.00 | 257.00 | 94.00 | 101.00 |  | **1844** | 846.00 | 701.00 | 826.00 | 664.00 | 682.00 |
| **825** | 297.00 | 122.00 | 268.00 | 105.00 | 113.00 |  | **1845** | 847.00 | 701.00 | 826.00 | 664.00 | 683.00 |
| **826** | 298.00 | 122.00 | 268.00 | 106.00 | 114.00 |  | **1904** | 877.00 | 731.00 | 855.00 | 693.00 | 712.00 |
| **908** | 331.00 | 151.00 | 295.00 | 132.00 | 142.00 |  | **1905** | 877.00 | 741.00 | 865.00 | 703.00 | 722.00 |
| **909** | 346.00 | 151.00 | 295.00 | 133.00 | 142.00 |  | **2119** | 987.00 | 850.00 | 970.00 | 808.00 | 829.00 |
| **931** | 355.00 | 159.00 | 303.00 | 140.00 | 149.00 |  | **2120** | 987.00 | 850.00 | 970.00 | 808.00 | 829.00 |
| **932** | 355.00 | 159.00 | 303.00 | 140.00 | 150.00 |  | **2490** | 1176.00 | 1039.00 | 1151.00 | 989.00 | 1014.00 |
| **974** | 373.00 | 174.00 | 317.00 | 154.00 | 164.00 |  | **2491** | 1176.00 | 1040.00 | 1152.00 | 990.00 | 1015.00 |
| **975** | 379.00 | 174.00 | 317.00 | 154.00 | 164.00 |  | **2652** | 1258.00 | 1122.00 | 1231.00 | 1069.00 | 1095.00 |
| **1024** | 400.00 | 191.00 | 333.00 | 170.00 | 181.00 |  | **2653** | 1259.00 | 1122.00 | 1231.00 | 1069.00 | 1096.00 |
| **1025** | 400.00 | 253.00 | 395.00 | 232.00 | 243.00 |  | **2736** | 1301.00 | 1165.00 | 1272.00 | 1110.00 | 1137.00 |
| **1074** | 421.00 | 273.00 | 414.00 | 251.00 | 262.00 |  | **2737** | 1302.00 | 1165.00 | 1272.00 | 1110.00 | 1138.00 |
| **1075** | 427.00 | 273.00 | 414.00 | 252.00 | 262.00 |  | **2898** | 1384.00 | 1247.00 | 1351.00 | 1189.00 | 1218.00 |
| **1141** | 456.00 | 300.00 | 439.00 | 277.00 | 289.00 |  | **2899** | 1384.00 | 1248.00 | 1352.00 | 1190.00 | 1219.00 |
| **1142** | 456.00 | 306.00 | 445.00 | 283.00 | 295.00 |  | **2913** | 1391.00 | 1255.00 | 1359.00 | 1197.00 | 1226.00 |
| **1187** | 476.00 | 325.00 | 463.00 | 301.00 | 313.00 |  | **2914** | 1392.00 | 1255.00 | 1359.00 | 1197.00 | 1226.00 |
| **1188** | 476.00 | 325.00 | 463.00 | 301.00 | 313.00 |  | **3110** | 1492.00 | 1355.00 | 1455.00 | 1293.00 | 1324.00 |
| **1192** | 478.00 | 327.00 | 465.00 | 303.00 | 315.00 |  | **3111** | 1493.00 | 1356.00 | 1456.00 | 1294.00 | 1325.00 |
| **1193** | 484.00 | 327.00 | 465.00 | 303.00 | 315.00 |  | **3461** | 1706.00 | 1534.00 | 1627.00 | 1465.00 | 1500.00 |

**Fortnightly withholding amounts including HELP and SFSS components**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Fortnightly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Fortnightly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **88** | 16.00 | — | 28.00 | — | — |  | **2516** | 1032.00 | 708.00 | 982.00 | 658.00 | 684.00 |
| **90** | 18.00 | — | 30.00 | — | — |  | **2518** | 1032.00 | 746.00 | 1020.00 | 696.00 | 722.00 |
| **232** | 50.00 | — | 76.00 | — | — |  | **2548** | 1060.00 | 760.00 | 1032.00 | 708.00 | 734.00 |
| **234** | 50.00 | — | 76.00 | — | — |  | **2562** | 1068.00 | 766.00 | 1038.00 | 714.00 | 740.00 |
| **498** | 112.00 | — | 162.00 | — | — |  | **2564** | 1068.00 | 766.00 | 1038.00 | 716.00 | 740.00 |
| **500** | 112.00 | — | 162.00 | — | — |  | **2648** | 1110.00 | 802.00 | 1072.00 | 750.00 | 776.00 |
| **708** | 160.00 | — | 230.00 | — | — |  | **2650** | 1110.00 | 816.00 | 1086.00 | 764.00 | 790.00 |
| **710** | 162.00 | — | 230.00 | — | — |  | **2654** | 1112.00 | 818.00 | 1088.00 | 764.00 | 792.00 |
| **720** | 164.00 | 2.00 | 234.00 | 2.00 | 2.00 |  | **2848** | 1208.00 | 902.00 | 1168.00 | 844.00 | 874.00 |
| **722** | 164.00 | 2.00 | 234.00 | 2.00 | 2.00 |  | **2850** | 1208.00 | 916.00 | 1182.00 | 860.00 | 888.00 |
| **788** | 188.00 | 16.00 | 256.00 | 16.00 | 16.00 |  | **2874** | 1264.00 | 928.00 | 1192.00 | 870.00 | 898.00 |
| **790** | 188.00 | 16.00 | 256.00 | 16.00 | 16.00 |  | **3074** | 1364.00 | 1014.00 | 1276.00 | 952.00 | 984.00 |
| **984** | 256.00 | 72.00 | 320.00 | 52.00 | 52.00 |  | **3076** | 1366.00 | 1016.00 | 1278.00 | 954.00 | 984.00 |
| **986** | 256.00 | 72.00 | 320.00 | 52.00 | 52.00 |  | **3084** | 1370.00 | 1018.00 | 1282.00 | 958.00 | 988.00 |
| **1318** | 372.00 | 142.00 | 428.00 | 116.00 | 116.00 |  | **3086** | 1370.00 | 1036.00 | 1298.00 | 974.00 | 1004.00 |
| **1320** | 372.00 | 142.00 | 428.00 | 116.00 | 116.00 |  | **3108** | 1382.00 | 1046.00 | 1308.00 | 984.00 | 1014.00 |
| **1348** | 382.00 | 148.00 | 438.00 | 122.00 | 122.00 |  | **3110** | 1398.00 | 1046.00 | 1308.00 | 984.00 | 1016.00 |
| **1350** | 464.00 | 148.00 | 438.00 | 122.00 | 124.00 |  | **3246** | 1468.00 | 1112.00 | 1372.00 | 1048.00 | 1080.00 |
| **1420** | 492.00 | 164.00 | 462.00 | 136.00 | 140.00 |  | **3248** | 1468.00 | 1130.00 | 1390.00 | 1066.00 | 1098.00 |
| **1422** | 494.00 | 164.00 | 462.00 | 136.00 | 140.00 |  | **3572** | 1634.00 | 1288.00 | 1542.00 | 1218.00 | 1254.00 |
| **1582** | 558.00 | 220.00 | 514.00 | 188.00 | 202.00 |  | **3574** | 1634.00 | 1344.00 | 1596.00 | 1272.00 | 1308.00 |
| **1584** | 568.00 | 220.00 | 514.00 | 188.00 | 202.00 |  | **3688** | 1692.00 | 1402.00 | 1652.00 | 1328.00 | 1364.00 |
| **1650** | 594.00 | 244.00 | 536.00 | 210.00 | 226.00 |  | **3690** | 1694.00 | 1402.00 | 1652.00 | 1328.00 | 1366.00 |
| **1652** | 596.00 | 244.00 | 536.00 | 212.00 | 228.00 |  | **3808** | 1754.00 | 1462.00 | 1710.00 | 1386.00 | 1424.00 |
| **1816** | 662.00 | 302.00 | 590.00 | 264.00 | 284.00 |  | **3810** | 1754.00 | 1482.00 | 1730.00 | 1406.00 | 1444.00 |
| **1818** | 692.00 | 302.00 | 590.00 | 266.00 | 284.00 |  | **4238** | 1974.00 | 1700.00 | 1940.00 | 1616.00 | 1658.00 |
| **1862** | 710.00 | 318.00 | 606.00 | 280.00 | 298.00 |  | **4240** | 1974.00 | 1700.00 | 1940.00 | 1616.00 | 1658.00 |
| **1864** | 710.00 | 318.00 | 606.00 | 280.00 | 300.00 |  | **4980** | 2352.00 | 2078.00 | 2302.00 | 1978.00 | 2028.00 |
| **1948** | 746.00 | 348.00 | 634.00 | 308.00 | 328.00 |  | **4982** | 2352.00 | 2080.00 | 2304.00 | 1980.00 | 2030.00 |
| **1950** | 758.00 | 348.00 | 634.00 | 308.00 | 328.00 |  | **5304** | 2516.00 | 2244.00 | 2462.00 | 2138.00 | 2190.00 |
| **2048** | 800.00 | 382.00 | 666.00 | 340.00 | 362.00 |  | **5306** | 2518.00 | 2244.00 | 2462.00 | 2138.00 | 2192.00 |
| **2050** | 800.00 | 506.00 | 790.00 | 464.00 | 486.00 |  | **5472** | 2602.00 | 2330.00 | 2544.00 | 2220.00 | 2274.00 |
| **2148** | 842.00 | 546.00 | 828.00 | 502.00 | 524.00 |  | **5474** | 2604.00 | 2330.00 | 2544.00 | 2220.00 | 2276.00 |
| **2150** | 854.00 | 546.00 | 828.00 | 504.00 | 524.00 |  | **5796** | 2768.00 | 2494.00 | 2702.00 | 2378.00 | 2436.00 |
| **2282** | 912.00 | 600.00 | 878.00 | 554.00 | 578.00 |  | **5798** | 2768.00 | 2496.00 | 2704.00 | 2380.00 | 2438.00 |
| **2284** | 912.00 | 612.00 | 890.00 | 566.00 | 590.00 |  | **5826** | 2782.00 | 2510.00 | 2718.00 | 2394.00 | 2452.00 |
| **2374** | 952.00 | 650.00 | 926.00 | 602.00 | 626.00 |  | **5828** | 2784.00 | 2510.00 | 2718.00 | 2394.00 | 2452.00 |
| **2376** | 952.00 | 650.00 | 926.00 | 602.00 | 626.00 |  | **6220** | 2984.00 | 2710.00 | 2910.00 | 2586.00 | 2648.00 |
| **2384** | 956.00 | 654.00 | 930.00 | 606.00 | 630.00 |  | **6222** | 2986.00 | 2712.00 | 2912.00 | 2588.00 | 2650.00 |
| **2386** | 968.00 | 654.00 | 930.00 | 606.00 | 630.00 |  | **6922** | 3412.00 | 3068.00 | 3254.00 | 2930.00 | 3000.00 |

**Monthly withholding amounts including HELP and SFSS components**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Amounts to be withheld** | | | | |  |  | **Amounts to be withheld** | | | | |
|  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |  |  | **Scale 1** | **Scale 2** | **Scale 3** | **Scale 5** | **Scale 6** |
| **Monthly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |  | **Monthly earnings** | **No tax-free threshold** | **With tax-free threshold** | **Foreign resident** | **Full Medicare exemption** | **Half Medicare exemption** |
| **$** | **$** | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** | **$** | **$** |
| **190.67** | 35.00 | — | 61.00 | — | — |  | **5451.33** | 2236.00 | 1534.00 | 2128.00 | 1426.00 | 1482.00 |
| **195.00** | 39.00 | — | 65.00 | — | — |  | **5455.67** | 2236.00 | 1616.00 | 2210.00 | 1508.00 | 1564.00 |
| **502.67** | 108.00 | — | 165.00 | — | — |  | **5520.67** | 2297.00 | 1647.00 | 2236.00 | 1534.00 | 1590.00 |
| **507.00** | 108.00 | — | 165.00 | — | — |  | **5551.00** | 2314.00 | 1660.00 | 2249.00 | 1547.00 | 1603.00 |
| **1079.00** | 243.00 | **-** | 351.00 | **-** | **-** |  | **5555.33** | 2314.00 | 1660.00 | 2249.00 | 1551.00 | 1603.00 |
| **1083.33** | 243.00 | **-** | 351.00 | **-** | — |  | **5737.33** | 2405.00 | 1738.00 | 2323.00 | 1625.00 | 1681.00 |
| **1534.00** | 347.00 | — | 498.00 | — | — |  | **5741.67** | 2405.00 | 1768.00 | 2353.00 | 1655.00 | 1712.00 |
| **1538.33** | 351.00 | — | 498.00 | — | — |  | **5750.33** | 2409.00 | 1772.00 | 2357.00 | 1655.00 | 1716.00 |
| **1560.00** | 355.00 | 4.00 | 507.00 | 4.00 | 4.00 |  | **6170.67** | 2617.00 | 1954.00 | 2531.00 | 1829.00 | 1894.00 |
| **1564.33** | 355.00 | 4.00 | 507.00 | 4.00 | 4.00 |  | **6175.00** | 2617.00 | 1985.00 | 2561.00 | 1863.00 | 1924.00 |
| **1707.33** | 407.00 | 35.00 | 555.00 | 35.00 | 35.00 |  | **6227.00** | 2739.00 | 2011.00 | 2583.00 | 1885.00 | 1946.00 |
| **1711.67** | 407.00 | 35.00 | 555.00 | 35.00 | 35.00 |  | **6660.33** | 2955.00 | 2197.00 | 2765.00 | 2063.00 | 2132.00 |
| **2132.00** | 555.00 | 156.00 | 693.00 | 113.00 | 113.00 |  | **6664.67** | 2960.00 | 2201.00 | 2769.00 | 2067.00 | 2132.00 |
| **2136.33** | 555.00 | 156.00 | 693.00 | 113.00 | 113.00 |  | **6682.00** | 2968.00 | 2206.00 | 2778.00 | 2076.00 | 2141.00 |
| **2855.67** | 806.00 | 308.00 | 927.00 | 251.00 | 251.00 |  | **6686.33** | 2968.00 | 2245.00 | 2812.00 | 2110.00 | 2175.00 |
| **2860.00** | 806.00 | 308.00 | 927.00 | 251.00 | 251.00 |  | **6734.00** | 2994.00 | 2266.00 | 2834.00 | 2132.00 | 2197.00 |
| **2920.67** | 828.00 | 321.00 | 949.00 | 264.00 | 264.00 |  | **6738.33** | 3029.00 | 2266.00 | 2834.00 | 2132.00 | 2201.00 |
| **2925.00** | 1005.00 | 321.00 | 949.00 | 264.00 | 269.00 |  | **7033.00** | 3181.00 | 2409.00 | 2973.00 | 2271.00 | 2340.00 |
| **3076.67** | 1066.00 | 355.00 | 1001.00 | 295.00 | 303.00 |  | **7037.33** | 3181.00 | 2448.00 | 3012.00 | 2310.00 | 2379.00 |
| **3081.00** | 1070.00 | 355.00 | 1001.00 | 295.00 | 303.00 |  | **7739.33** | 3540.00 | 2791.00 | 3341.00 | 2639.00 | 2717.00 |
| **3427.67** | 1209.00 | 477.00 | 1114.00 | 407.00 | 438.00 |  | **7743.67** | 3540.00 | 2912.00 | 3458.00 | 2756.00 | 2834.00 |
| **3432.00** | 1231.00 | 477.00 | 1114.00 | 407.00 | 438.00 |  | **7990.67** | 3666.00 | 3038.00 | 3579.00 | 2877.00 | 2955.00 |
| **3575.00** | 1287.00 | 529.00 | 1161.00 | 455.00 | 490.00 |  | **7995.00** | 3670.00 | 3038.00 | 3579.00 | 2877.00 | 2960.00 |
| **3579.33** | 1291.00 | 529.00 | 1161.00 | 459.00 | 494.00 |  | **8250.67** | 3800.00 | 3168.00 | 3705.00 | 3003.00 | 3085.00 |
| **3934.67** | 1434.00 | 654.00 | 1278.00 | 572.00 | 615.00 |  | **8255.00** | 3800.00 | 3211.00 | 3748.00 | 3046.00 | 3129.00 |
| **3939.00** | 1499.00 | 654.00 | 1278.00 | 576.00 | 615.00 |  | **9182.33** | 4277.00 | 3683.00 | 4203.00 | 3501.00 | 3592.00 |
| **4034.33** | 1538.00 | 689.00 | 1313.00 | 607.00 | 646.00 |  | **9186.67** | 4277.00 | 3683.00 | 4203.00 | 3501.00 | 3592.00 |
| **4038.67** | 1538.00 | 689.00 | 1313.00 | 607.00 | 650.00 |  | **10790.00** | 5096.00 | 4502.00 | 4988.00 | 4286.00 | 4394.00 |
| **4220.67** | 1616.00 | 754.00 | 1374.00 | 667.00 | 711.00 |  | **10794.33** | 5096.00 | 4507.00 | 4992.00 | 4290.00 | 4398.00 |
| **4225.00** | 1642.00 | 754.00 | 1374.00 | 667.00 | 711.00 |  | **11492.00** | 5451.00 | 4862.00 | 5334.00 | 4632.00 | 4745.00 |
| **4437.33** | 1733.00 | 828.00 | 1443.00 | 737.00 | 784.00 |  | **11496.33** | 5456.00 | 4862.00 | 5334.00 | 4632.00 | 4749.00 |
| **4441.67** | 1733.00 | 1096.00 | 1712.00 | 1005.00 | 1053.00 |  | **11856.00** | 5638.00 | 5048.00 | 5512.00 | 4810.00 | 4927.00 |
| **4654.00** | 1824.00 | 1183.00 | 1794.00 | 1088.00 | 1135.00 |  | **11860.33** | 5642.00 | 5048.00 | 5512.00 | 4810.00 | 4931.00 |
| **4658.33** | 1850.00 | 1183.00 | 1794.00 | 1092.00 | 1135.00 |  | **12558.00** | 5997.00 | 5404.00 | 5854.00 | 5152.00 | 5278.00 |
| **4944.33** | 1976.00 | 1300.00 | 1902.00 | 1200.00 | 1252.00 |  | **12562.33** | 5997.00 | 5408.00 | 5859.00 | 5157.00 | 5282.00 |
| **4948.67** | 1976.00 | 1326.00 | 1928.00 | 1226.00 | 1278.00 |  | **12623.00** | 6028.00 | 5438.00 | 5889.00 | 5187.00 | 5313.00 |
| **5143.67** | 2063.00 | 1408.00 | 2006.00 | 1304.00 | 1356.00 |  | **12627.33** | 6032.00 | 5438.00 | 5889.00 | 5187.00 | 5313.00 |
| **5148.00** | 2063.00 | 1408.00 | 2006.00 | 1304.00 | 1356.00 |  | **13476.67** | 6465.00 | 5872.00 | 6305.00 | 5603.00 | 5737.00 |
| **5165.33** | 2071.00 | 1417.00 | 2015.00 | 1313.00 | 1365.00 |  | **13481.00** | 6470.00 | 5876.00 | 6309.00 | 5607.00 | 5742.00 |
| **5169.67** | 2097.00 | 1417.00 | 2015.00 | 1313.00 | 1365.00 |  | **14997.67** | 7393.00 | 6647.00 | 7050.00 | 6348.00 | 6500.00 |

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■ *Tax file number declaration* (NAT 3092)

■ *Withholding declaration* (NAT 3093).

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