



Higher Education (Occupation and Occupation Standard Deduction) Determination 2017

Higher Education Support Act 2003

I, Simon Birmingham, Minister for Education and Training, make this Determination under subsection 154-17(2) of the *Higher Education Support Act 2003* and subsection 7(2) of the Overseas Debtors Repayment Guidelines 2017.

Dated 21 June 2017

SIMON BIRMINGHAM
Minister for Education and Training

1 Name

This Determination is the *Higher Education (Occupation and Occupation Standard Deduction) Determination 2017*.

2 Commencement

This Determination commences on the day after it is registered on the Federal Register of Legislation.

3 Authority

The Determination is made under subsection 154-17(2) of the *Higher Education Support Act 2003* and subsection 7(2) of the Overseas Debtors Repayment Guidelines 2017.

4 Definitions

In this Determination:

Act means the *Higher Education Support Act 2003*.

Guidelines means the Overseas Debtors Repayment Guidelines 2017.

ATO Occupation Code means the Australian Taxation Office's publication *Salary and wage occupation codes 2017* published in June 2017.

5 Occupations as specified under subsection 7(2) of the Guidelines

Pursuant to subsection 154-17(2) of the Act and subsection 7(2) of the Guidelines, occupations are defined as the occupations listed in the ATO Occupation Code as in force on the date of commencement.

6 Method for working out a person's occupation standard deduction under subsection 7(2) of the Guidelines

- (1) The calculation for the standard deduction for the person is worked out using data collected by the Australian Taxation Office. The standard deduction rate is the median ratio of work-related expenses to employment-related income calculated by the Australian Taxation Office for the occupation code selected from the ATO Occupation Code. Once the person chooses the most appropriate occupation listed in the ATO Occupation Code, the standard deduction rate is then applied against the gross income of the person.
- (2) If the person's occupation is not listed in the ATO Occupation Code, the person may use a different method of assessing their foreign-sourced income (as specified in paragraphs 6(1)(b) and (c) of the Guidelines) or select 'Occupation not listed'. If the person selects 'Occupation not listed', this will provide a standard deduction rate of zero per cent.