

Statement of formulas for calculating amounts to be withheld

! For payments made on or after 1 July 2014

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), and 12-D of Schedule 1 to the TAA.

Using this schedule

If you develop your own payroll software package, this schedule will help you calculate the amounts to be withheld from payments made on a weekly, fortnightly, monthly or quarterly basis.

Payments include:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances paid to office holders (including members of parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners
- government pensions
- government education or training payments
- compensation, sickness or accident payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner).

- > For a full list of tax tables, visit our website at ato.gov.au/taxtables

We have a calculator to 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



Coefficients for calculation of amounts to be withheld (withholding amounts) from weekly payments

Where the tax-free threshold is not claimed in <i>Tax file number declaration</i> Scale 1	Where the employee claimed the tax-free threshold in <i>Tax file number declaration</i> Scale 2	Foreign residents Scale 3	Where a tax file number (TFN) was not provided by employee Scale 4
Weekly earnings (x) less than \$ a b	Weekly earnings (x) less than \$ a b	Weekly earnings (x) less than \$ a b	Earnings Tax rate
45 0.1900 0.1900	355 — —	1538 0.3250 0.3250	Resident
361 0.2321 1.8961	395 0.1900 67.4635	3461 0.3700 69.2308	\$1 & over 0.4900
932 0.3477 43.6900	493 0.2900 106.9673	3461 & over 0.4700 415.3846	Foreign resident
1188 0.3450 41.1734	711 0.2100 67.4642		\$1 & over 0.4700
3111 0.3900 94.6542	1282 0.3477 165.4431		
3111 & over 0.4900 405.8080	1538 0.3450 161.9815		
	3461 0.3900 231.2123		
	3461 & over 0.4900 577.3662		

Where the employee claimed the FULL exemption from Medicare levy in <i>Medicare levy variation declaration</i> Scale 5	Where the employee claimed the HALF exemption from Medicare levy in <i>Medicare levy variation declaration</i> Scale 6
Weekly earnings (x) less than \$ a b	Weekly earnings (x) less than \$ a b
355 — —	355 — —
711 0.1900 67.4635	660 0.1900 67.4635
1282 0.3277 165.4423	711 0.2400 100.5087
1538 0.3250 161.9808	826 0.3777 198.4875
3461 0.3700 231.2115	1282 0.3377 165.4429
3461 & over 0.4700 577.3654	1538 0.3350 161.9813
	3461 0.3800 231.2121
	3461 & over 0.4800 577.3660

! Notes

- 1 If you have 27 fortnightly, or 53 weekly pays in a financial year, refer to page 3 for information about withholding additional amounts from employee earnings.
- 2 Scales 1, 2, 3, 5 and 6 may be applied only where employees have provided their TFN.
- 3 For scale 4 no coefficients are necessary. To calculate withholding, apply the tax rate to earnings, ignoring any cents in earnings and in the withholding result.
- 4 Scales 1 and 2 apply whether or not the employee is entitled to any leave loading.
- 5 Tax offsets may be allowed only where scales 2, 5 or 6 are applied.
- 6 All scales include the Temporary Budget Repair levy.
- 7 Scales 1, 2, 4 and 6 incorporate the Medicare levy. Scale 4 incorporates the Medicare levy for residents only.
- 8 For scale 2 no Medicare levy is payable by a person whose taxable income for the year is \$20,542 (\$395 per week) or less. Where the taxable income exceeds \$20,542 but is less than \$25,677 (\$493 per week), the levy is shaded in at the rate of 10% of the excess over \$20,542. Where a person's taxable income is \$25,677 (\$493 per week) or more, Medicare is levied at the rate of 2% of total taxable income.
- 9 The Medicare levy is also shaded in for scale 6. The Medicare levy parameters for scales 2 and 6 are as follows:

Medicare levy parameters

	Scale 2		Scale 6	
	OLD	NEW	OLD	NEW
Weekly earnings threshold	395	395	629	660
Weekly earnings shade-in threshold	464	493	740	826
Medicare levy family threshold	32743	34367	32743	34367
Weekly family threshold divisor	52	52	52	52
Additional child	3007	3156	3007	3156
Shading out point multiplier	0.1000	0.1000	0.0500	0.0500
Shading out point divisor	0.0850	0.0800	0.0425	0.0400
Weekly levy adjustment factor	395.0400	395.0400	629.6700	660.9000
Medicare levy	0.0150	0.0200	0.0075	0.0100

About this schedule

Amounts to be withheld from payments made weekly, fortnightly, monthly and quarterly, as set out in the relevant PAYG withholding tax table, can be calculated using the formulas and coefficients contained in this schedule.

Separate formulas apply to:

- employees who have not claimed the tax-free threshold
- foreign residents
- employees claiming a full exemption from Medicare levy
- employees claiming a half exemption from Medicare levy
- employees who have claimed the tax-free threshold.

➤ For more information about PAYG withholding obligations and factors that may affect the amounts to be withheld, see pages 11 and 13 of this schedule.

Using a formula

The formulas comprise linear equations of the form $y = ax - b$, where:

- **y** is the weekly withholding amount expressed in dollars
- **x** is the number of whole dollars in the weekly earnings plus 99 cents
- **a** and **b** are the values of the coefficients for each set of formulas for each range of weekly earnings (or, in the case of fortnightly, monthly or quarterly earnings, the weekly equivalent of these amounts) are shown on page 2.

The formulas relate only to the calculation of withholding amounts before any tax offsets and Medicare levy adjustments are allowed. Instructions on the treatment of tax offsets and Medicare levy adjustments are shown on page 4.

! Sample data to verify that the software program is calculating the correct withholding amounts and Medicare levy adjustments are shown on pages 8 to 10.

Withholding amounts calculated using these formulas may vary slightly to those calculated using the method set out in the footnote to the appropriate PAYG withholding tax table. This applies if earnings exceed \$3,275 weekly or \$6,550 fortnightly.

Rounding withholding amounts to the nearest dollar

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

Use these rounding rules across all scales except scale 4 (where employee does not provide a TFN). For scale 4, cents are ignored when applying the tax rate to earnings and when withholding amounts are calculated.

When there are 53 pay periods in a financial year

In some years, you may have 53 pay periods instead of the usual 52. As this schedule is based on 52 pays, the extra pay may result in insufficient amounts being withheld. You should let your employees know when this occurs so if they are concerned about a shortfall in tax withheld, they can ask you to withhold the additional amount in the table below.

Weekly earnings \$	Additional withholding \$
725 to 1,524	3
1,525 to 3,449	4
3,450 and over	10

When there are 27 pay periods in a financial year

In some years, you may have 27 pay periods instead of the usual 26. As this schedule is based on 26 pays, the extra pay may result in insufficient amounts being withheld. You should let employees know when this occurs so if they are concerned about a shortfall in tax withheld, they can ask you to withhold the additional amounts in the table below.

Fortnightly earnings \$	Additional withholding \$
1,400 to 3,049	12
3,050 to 6,799	17
6,800 and over	42

Working out the weekly earnings

The method of working out the weekly earnings (**x**) for the purpose of applying the formulas is as follows:

Example

Weekly income	\$367.59
Add allowance subject to withholding	\$ 9.50
Total earnings (ignore cents)	\$377.00
Add 99 cents	\$0.99
Weekly earnings	\$377.99

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 – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by two (for more information about tax offsets, see page 11).
- monthly – work out 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 – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by 13.

Tax offsets

The withholding amount calculated using scales 2, 5 or 6 of the formulas is reduced as follows:

- weekly – 1.9% of the total amount claimed at the tax offsets questions on the *Withholding declaration* (NAT 3093), rounded to the nearest dollar
- fortnightly – 3.8% of the total amount claimed at the tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar
- monthly – 8.3% of the total amount claimed at the tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar
- quarterly – 25% of the total amount claimed at the tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.

Medicare levy adjustment

A Medicare levy adjustment is not allowed where withholding amounts have been calculated using scales 1, 3, 4 or 5. The amount obtained using scales 2 or 6 (after allowing for any tax offsets) is reduced by any amount of Medicare levy adjustment applicable.

When an employee is entitled to an adjustment

An employee who has lodged both a completed *Withholding declaration* and a *Medicare levy variation declaration* (NAT 0929), may be entitled to a Medicare levy adjustment if they have weekly earnings of one of the following:

- \$395 or more where scale 2 is applied
- \$660 or more where scale 6 is applied.

To claim the adjustment, the employee must answer **yes** to question 10 on the *Medicare levy variation declaration* and **yes** to question 9, and/or question 12 on the *Medicare levy variation declaration*.

Calculating the Medicare levy adjustment

To calculate the Medicare levy adjustment, your software package will need to be able to distinguish those employees who have answered **yes** to question 9 and **no** to question 12 on the *Medicare levy variation declaration*.

Where employees have answered **yes** to question 12, the software must be able to store the number of dependants shown at this question on the declaration.

You will need to calculate the weekly family threshold and shading out point (SOP) before calculating the weekly levy adjustment for employees with weekly earnings of one of the following:

- \$493 or more where scale 2 is applied
- \$826 or more where scale 6 is applied.

! Values used in the calculations on this page may be regarded as variables.

Weekly family threshold (WFT)

Where scale 2 or scale 6 is applied

- Where an employee has answered **yes** to question 9 and **no** to question 12 on the *Medicare levy variation declaration*:
 $WFT = \$660.90 (34,367 \div 52)$ (rounded to the nearest cent).
- Where an employee has answered **yes** to question 12 on the *Medicare levy variation declaration*, you need to:
 - (a) multiply the number of children shown at question 12 by 3,156 and add the result to 34,367
 - (b) divide the result of (a) by 52
 - (c) round the result of (b) to the nearest cent.

Example

If the employee has shown two dependent children at question 12:

$$WFT = ([3,156 \times 2] + 34,367) \div 52$$

$$WFT = 782.2885 \text{ or } \$782.29 \text{ (rounded to the nearest cent)}$$

Shading Out Point (SOP)

The SOP relative to an employee's WFT is calculated as follows:

Multiply WFT by 0.1 and divide the result by 0.0800. Ignore any cents in the result.

Example

Employee has shown six dependent children at question 12 and scale 2 is applied:

$$WFT = ([3,156 \times 6] + 34,367) \div 52$$

$$WFT = 1,025.0577 \text{ or } \$1,025.06 \text{ (rounded to the nearest cent)}$$

$$SOP = (WFT \times 0.1) \div 0.0800$$

$$SOP = (\$1,025.06 \times 0.1) \div 0.0800$$

$$SOP = 1,281.3250 \text{ or } \$1,281 \text{ (ignoring cents)}$$

Weekly Levy Adjustment (WLA)

Where scale 2 is applied

Where weekly earnings are \$395 or more but less than the SOP, the WLA is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents (refer to 'Working out the weekly earnings' on page 3), in the following formulas:

- 1 If **x** is less than \$493, $WLA = (x - 395.04) \times 0.1$
- 2 If **x** is \$493 or more but less than WFT, $WLA = x \times 0.0200$
- 3 If **x** is equal to or greater than WFT and less than the SOP, $WLA = (WFT \times 0.0200) - ([x - WFT] \times 0.0800)$

Where scale 6 is applied

Where weekly earnings are \$660 or more but less than the SOP, the WLA is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents (refer to 'Working out the weekly earnings' on page 3), in the following formulas:

- 1 If **x** is less than \$826, $WLA = (x - 660.90) \times 0.05$
- 2 If **x** is \$826 or more but less than WFT, $WLA = x \times 0.0100$
- 3 If **x** is equal to or greater than WFT and less than the SOP, $WLA = (WFT \times 0.0100) - ([x - WFT] \times 0.0400)$

In each case WLA is rounded to the nearest dollar.

Values ending in 50 cents are rounded to the next higher dollar.

Examples

- 1 Employee's weekly earnings are \$405.33 and scale 2 is applied.

$$x = 405.99$$

As **x** is less than \$493, WLA is calculated using formula (1):

$$WLA = (405.99 - 395.04) \times 0.1 \\ = 1.0950 \text{ or } \$1.00 \text{ (rounded to the nearest dollar).}$$

- 2 Employee's weekly earnings are \$835.47 and the number of children claimed at question 12 is three. Scale 6 is applied.

$$x = 835.99$$

$$WFT = ([3,156 \times 3] + 34,367) \div 52 \\ = 842.9808 \text{ or } \$842.98 \text{ (rounded to the nearest cent)}$$

As **x** is greater than \$826 and less than WFT, WLA is calculated using formula (2):

$$WLA = 835.99 \times 0.01 \\ = 8.3599 \text{ or } \$8.00 \text{ (rounded to the nearest dollar).}$$

- 3 Employee's weekly earnings are \$982.29 and the number of children claimed at question 12 is four. Scale 2 is applied.

$$x = 982.99$$

$$WFT = ([3,156 \times 4] + 34,367) \div 52 \\ = 903.6731 \text{ or } \$903.67 \text{ (rounded to the nearest cent).}$$

$$SOP = (903.67 \times 0.1) \div 0.08 \\ = 1,129.5875 \text{ or } \$1,129 \text{ (ignoring cents).}$$

As **x** is greater than WFT and less than SOP, WLA is calculated using formula (3):

$$WLA = (903.67 \times 0.020) - ([982.99 - 903.67] \times 0.0800) \\ = 11.7278 \text{ or } \$12.00 \text{ (rounded to the nearest dollar)}$$

Fortnightly levy adjustment

Multiply rounded weekly levy adjustment by two.

Example

Employee's fortnightly earnings are \$1,495.52 and the number of children claimed at question 12 is one. Scale 2 is applied.

$$\begin{aligned}\text{Equivalent weekly earnings} &= \$1,495.52 \div 2 \\ &= \$747.76 \\ x &= 747.99\end{aligned}$$

$$\begin{aligned}\text{WFT} &= ([3,156 \times 1] + 34,367) \div 52 \\ &= 721.5962 \text{ or } \$721.60 \text{ (rounded to the nearest cent)}.\end{aligned}$$

$$\begin{aligned}\text{SOP} &= (721.60 \times 0.1) \div 0.08 \\ &= 902.0000 \text{ or } \$902 \text{ (ignoring cents)}.\end{aligned}$$

As x is greater than WFT and less than SOP, formula (3) is used:

$$\begin{aligned}\text{WLA} &= (721.60 \times 0.020) - ([747.99 - 721.60] \times 0.0800) \\ &= 12.3208 \text{ or } \$12.00 \text{ (rounded to the nearest dollar)}.\end{aligned}$$

The fortnightly levy adjustment is therefore \$24.00 (\$12.00 \times 2)

Monthly levy adjustment

Multiply rounded weekly levy adjustment by 13 and divide the result by three. The result should be rounded to the nearest dollar.

Example

Employee's monthly earnings are \$2,800.33 and has a spouse but no children. Scale 2 is applied.

$$\begin{aligned}\text{Equivalent weekly earnings} &= (\$2,800.33 + 0.01) \times 3 \div 13 \\ &= \$646.23 \\ x &= 646.99 \\ \text{WFT} &= \$660.90\end{aligned}$$

As x is greater than \$493 and less than WFT, formula (2) applies:

$$\text{WLA} = 646.99 \times 0.0200 = 12.9398 \text{ or } \$13.00 \text{ (rounded to the nearest dollar)}.$$

The monthly adjustment is therefore \$56.00 (\$13.00 \times 13 \div 3, rounded to the nearest dollar).

Quarterly levy adjustment

Multiply rounded weekly levy adjustment by 13.

General examples

- 1 Employee's weekly earnings are \$975.45. Employee has completed a *Tax file number declaration* claiming the tax-free threshold. The employee has also provided a *Medicare levy variation declaration* with five children shown at question 12.

Therefore, scale 2 is applied.

$$x = 975.99$$

$$\begin{aligned}\text{Weekly withholding amount (y)} &= (a \times x) - b \\ &= (0.3477 \times 975.99) - 165.4431 \\ &= 173.9086 \text{ or } \$174.00 \text{ (rounded to the nearest dollar)}\end{aligned}$$

Levy adjustment: weekly earnings are greater than WFT (\$964.37) and less than the SOP (\$1,205) appropriate to employee with five children. Formula (3) applies.

$$\begin{aligned}&= (964.37 \times 0.0200) - ([975.99 - 964.37] \times 0.0800) \\ &= 19.2874 - 0.9296 \\ &= 18.3578 \text{ or } \$18.00 \text{ (rounded to the nearest dollar)}\end{aligned}$$

$$\begin{aligned}\text{Net weekly withholding amount} \\ &= \$174.00 - \$18.00 = \$156.00\end{aligned}$$

- 2 Employee's fortnightly earnings are \$1,110.30. Employee resides in zone B, has provided a *Tax file number declaration* that claims the tax-free threshold and a *Withholding declaration* that claims zone and tax offsets at the tax offsets questions that totals \$1,645. The employee has also lodged a *Medicare levy variation declaration* claiming a full exemption from the Medicare levy.

Therefore, scale 5 is applied.

$$\begin{aligned}\text{Convert to weekly equivalent} &= (1,110.30 \div 2) \\ &= 555.15 \text{ or } \$555 \text{ (ignore cents)} \\ x &= 555.99\end{aligned}$$

$$\begin{aligned}\text{Weekly withholding amount (y)} &= (a \times x) - b \\ &= (0.1900 \times 555.99) - 67.4635 \\ &= 38.1746 \text{ or } \$38.00 \text{ (rounded to the nearest dollar)}\end{aligned}$$

$$\begin{aligned}\text{Fortnightly withholding amount} \\ &= \$38.00 \times 2 = \$76.00\end{aligned}$$

$$\begin{aligned}\text{Tax offsets claimed at the tax offsets questions on the} \\ \text{Withholding declaration} &= 3.8\% \text{ of } \$1,645 \\ &= 62.5100 \text{ or } \$63.00 \text{ (rounded to the nearest dollar)}\end{aligned}$$

$$\begin{aligned}\text{Net fortnightly withholding amount} \\ &= \$76.00 - \$63.00 = \$13.00.\end{aligned}$$

- 3 Employee's monthly earnings are \$3,940.33. Employee has provided a *Tax file number declaration* claiming the tax-free threshold and claimed a total tax offset of \$1,365 at the tax offsets question on the *Withholding declaration*. The employee has one child but is not eligible for a Medicare levy adjustment. The weekly equivalent of the employee's earnings exceeds the Medicare levy SOP of \$902 appropriate to an employee with one child.

Therefore, scale 2 is applied.

Convert to weekly equivalent

$$\begin{aligned} &= (\$3,940.33 + 0.01) \times 3 \div 13 \\ &= 909.3092 \text{ or } \$909 \text{ (ignore cents)} \\ x &= 909.99 \end{aligned}$$

Weekly withholding amount (y)

$$\begin{aligned} &= (a \times x) - b \\ &= (0.3477 \times 909.99) - 165.4431 \\ &= 150.9604 \text{ or } \$151.00 \text{ (rounded to the nearest dollar)} \end{aligned}$$

Monthly withholding amount

$$\$151.00 \times 13 \div 3 = \$654.33 \text{ or } \$654.00 \text{ (rounded to the nearest dollar)}$$

Tax offset claimed

$$\begin{aligned} &= 8.3\% \text{ of } \$1,365 \\ &= 113.2950 \text{ or } \$113.00 \text{ (rounded to the nearest dollar)} \end{aligned}$$

Net monthly withholding amount

$$\$654.00 - \$113.00 = \$541.00.$$

Calculating withholding amounts for payments made on a daily or casual basis

The withholding amounts shown in the *Tax table for daily and casual workers* (NAT 1024) can also be expressed in a mathematical form, using the formulas and coefficients outlined on pages 2 and 3.

To work out withholding amounts using the formulas:

- 1 Multiply earnings (ignoring any cents) by five to work out the weekly equivalent. Add 99 cents to the result.
- 2 Calculate the weekly amount by applying the coefficients at:
 - Scale 1 where an employee is not claiming the tax-free threshold
 - Scale 2 where an employee is claiming the tax-free threshold.
- 3 Round the result to the nearest dollar.
- 4 Divide this amount by five to convert it to the daily equivalent.
- 5 Round the daily withholding amount to the nearest dollar.

Where the employee is entitled to the seniors and pensioners tax offset, replace with the appropriate coefficients from *Tax table for seniors and pensioners* (NAT 4466).

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.

SAMPLE DATA – SCALE 2

Weekly Medicare levy adjustment

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children	Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
394	—	—	—	—	—	—	742	7.00	13.00	15.00	15.00	15.00	15.00
395	—	—	—	—	—	—	743	7.00	13.00	15.00	15.00	15.00	15.00
443	5.00	5.00	5.00	5.00	5.00	5.00	767	5.00	11.00	15.00	15.00	15.00	15.00
444	5.00	5.00	5.00	5.00	5.00	5.00	768	5.00	11.00	15.00	15.00	15.00	15.00
492	10.00	10.00	10.00	10.00	10.00	10.00	792	3.00	9.00	15.00	16.00	16.00	16.00
493	10.00	10.00	10.00	10.00	10.00	10.00	793	3.00	9.00	15.00	16.00	16.00	16.00
517	10.00	10.00	10.00	10.00	10.00	10.00	817	1.00	7.00	13.00	16.00	16.00	16.00
518	10.00	10.00	10.00	10.00	10.00	10.00	818	1.00	7.00	13.00	16.00	16.00	16.00
542	11.00	11.00	11.00	11.00	11.00	11.00	842	—	5.00	11.00	17.00	17.00	17.00
543	11.00	11.00	11.00	11.00	11.00	11.00	843	—	5.00	11.00	17.00	17.00	17.00
567	11.00	11.00	11.00	11.00	11.00	11.00	867	—	3.00	9.00	15.00	17.00	17.00
568	11.00	11.00	11.00	11.00	11.00	11.00	868	—	3.00	9.00	15.00	17.00	17.00
592	12.00	12.00	12.00	12.00	12.00	12.00	892	—	1.00	7.00	13.00	18.00	18.00
593	12.00	12.00	12.00	12.00	12.00	12.00	893	—	1.00	7.00	13.00	18.00	18.00
617	12.00	12.00	12.00	12.00	12.00	12.00	917	—	—	5.00	11.00	17.00	18.00
618	12.00	12.00	12.00	12.00	12.00	12.00	918	—	—	5.00	11.00	17.00	18.00
642	13.00	13.00	13.00	13.00	13.00	13.00	942	—	—	3.00	9.00	15.00	19.00
643	13.00	13.00	13.00	13.00	13.00	13.00	943	—	—	3.00	9.00	15.00	19.00
667	13.00	13.00	13.00	13.00	13.00	13.00	967	—	—	1.00	7.00	13.00	19.00
668	13.00	13.00	13.00	13.00	13.00	13.00	968	—	—	1.00	7.00	13.00	19.00
692	11.00	14.00	14.00	14.00	14.00	14.00	1128	—	—	—	—	—	6.00
693	11.00	14.00	14.00	14.00	14.00	14.00	1129	—	—	—	—	—	6.00
717	9.00	14.00	14.00	14.00	14.00	14.00	1204	—	—	—	—	—	—
718	9.00	14.00	14.00	14.00	14.00	14.00	1205	—	—	—	—	—	—

Fortnightly Medicare levy adjustment

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children	Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
788	—	—	—	—	—	—	1484	14.00	26.00	30.00	30.00	30.00	30.00
790	—	—	—	—	—	—	1486	14.00	26.00	30.00	30.00	30.00	30.00
886	10.00	10.00	10.00	10.00	10.00	10.00	1534	10.00	22.00	30.00	30.00	30.00	30.00
888	10.00	10.00	10.00	10.00	10.00	10.00	1536	10.00	22.00	30.00	30.00	30.00	30.00
984	20.00	20.00	20.00	20.00	20.00	20.00	1584	6.00	18.00	30.00	32.00	32.00	32.00
986	20.00	20.00	20.00	20.00	20.00	20.00	1586	6.00	18.00	30.00	32.00	32.00	32.00
1034	20.00	20.00	20.00	20.00	20.00	20.00	1634	2.00	14.00	26.00	32.00	32.00	32.00
1036	20.00	20.00	20.00	20.00	20.00	20.00	1636	2.00	14.00	26.00	32.00	32.00	32.00
1084	22.00	22.00	22.00	22.00	22.00	22.00	1684	—	10.00	22.00	34.00	34.00	34.00
1086	22.00	22.00	22.00	22.00	22.00	22.00	1686	—	10.00	22.00	34.00	34.00	34.00
1134	22.00	22.00	22.00	22.00	22.00	22.00	1734	—	6.00	18.00	30.00	34.00	34.00
1136	22.00	22.00	22.00	22.00	22.00	22.00	1736	—	6.00	18.00	30.00	34.00	34.00
1184	24.00	24.00	24.00	24.00	24.00	24.00	1784	—	2.00	14.00	26.00	36.00	36.00
1186	24.00	24.00	24.00	24.00	24.00	24.00	1786	—	2.00	14.00	26.00	36.00	36.00
1234	24.00	24.00	24.00	24.00	24.00	24.00	1834	—	—	10.00	22.00	34.00	36.00
1236	24.00	24.00	24.00	24.00	24.00	24.00	1836	—	—	10.00	22.00	34.00	36.00
1284	26.00	26.00	26.00	26.00	26.00	26.00	1884	—	—	6.00	18.00	30.00	38.00
1286	26.00	26.00	26.00	26.00	26.00	26.00	1886	—	—	6.00	18.00	30.00	38.00
1334	26.00	26.00	26.00	26.00	26.00	26.00	1934	—	—	2.00	14.00	26.00	38.00
1336	26.00	26.00	26.00	26.00	26.00	26.00	1936	—	—	2.00	14.00	26.00	38.00
1384	22.00	28.00	28.00	28.00	28.00	28.00	2256	—	—	—	—	—	12.00
1386	22.00	28.00	28.00	28.00	28.00	28.00	2258	—	—	—	—	—	12.00
1434	18.00	28.00	28.00	28.00	28.00	28.00	2408	—	—	—	—	—	—
1436	18.00	28.00	28.00	28.00	28.00	28.00	2410	—	—	—	—	—	—

Monthly Medicare levy adjustment

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children	Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1707.33	—	—	—	—	—	—	3215.33	30.00	56.00	65.00	65.00	65.00	65.00
1711.67	—	—	—	—	—	—	3219.67	30.00	56.00	65.00	65.00	65.00	65.00
1919.67	22.00	22.00	22.00	22.00	22.00	22.00	3323.67	22.00	48.00	65.00	65.00	65.00	65.00
1924.00	22.00	22.00	22.00	22.00	22.00	22.00	3328.00	22.00	48.00	65.00	65.00	65.00	65.00
2132.00	43.00	43.00	43.00	43.00	43.00	43.00	3432.00	13.00	39.00	65.00	69.00	69.00	69.00
2136.33	43.00	43.00	43.00	43.00	43.00	43.00	3436.33	13.00	39.00	65.00	69.00	69.00	69.00
2240.33	43.00	43.00	43.00	43.00	43.00	43.00	3540.33	4.00	30.00	56.00	69.00	69.00	69.00
2244.67	43.00	43.00	43.00	43.00	43.00	43.00	3544.67	4.00	30.00	56.00	69.00	69.00	69.00
2348.67	48.00	48.00	48.00	48.00	48.00	48.00	3648.67	—	22.00	48.00	74.00	74.00	74.00
2353.00	48.00	48.00	48.00	48.00	48.00	48.00	3653.00	—	22.00	48.00	74.00	74.00	74.00
2457.00	48.00	48.00	48.00	48.00	48.00	48.00	3757.00	—	13.00	39.00	65.00	74.00	74.00
2461.33	48.00	48.00	48.00	48.00	48.00	48.00	3761.33	—	13.00	39.00	65.00	74.00	74.00
2565.33	52.00	52.00	52.00	52.00	52.00	52.00	3865.33	—	4.00	30.00	56.00	78.00	78.00
2569.67	52.00	52.00	52.00	52.00	52.00	52.00	3869.67	—	4.00	30.00	56.00	78.00	78.00
2673.67	52.00	52.00	52.00	52.00	52.00	52.00	3973.67	—	—	22.00	48.00	74.00	78.00
2678.00	52.00	52.00	52.00	52.00	52.00	52.00	3978.00	—	—	22.00	48.00	74.00	78.00
2782.00	56.00	56.00	56.00	56.00	56.00	56.00	4082.00	—	—	13.00	39.00	65.00	82.00
2786.33	56.00	56.00	56.00	56.00	56.00	56.00	4086.33	—	—	13.00	39.00	65.00	82.00
2890.33	56.00	56.00	56.00	56.00	56.00	56.00	4190.33	—	—	4.00	30.00	56.00	82.00
2894.67	56.00	56.00	56.00	56.00	56.00	56.00	4194.67	—	—	4.00	30.00	56.00	82.00
2998.67	48.00	61.00	61.00	61.00	61.00	61.00	4888.00	—	—	—	—	—	26.00
3003.00	48.00	61.00	61.00	61.00	61.00	61.00	4892.33	—	—	—	—	—	26.00
3107.00	39.00	61.00	61.00	61.00	61.00	61.00	5217.33	—	—	—	—	—	—
3111.33	39.00	61.00	61.00	61.00	61.00	61.00	5221.67	—	—	—	—	—	—

SAMPLE DATA – SCALE 6

Weekly Medicare half-levy adjustment

Weekly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
659	—	—	—	—	—
660	—	—	—	—	—
742	4.00	4.00	4.00	4.00	4.00
743	4.00	4.00	4.00	4.00	4.00
825	8.00	8.00	8.00	8.00	8.00
826	3.00	6.00	8.00	8.00	8.00
840	2.00	5.00	8.00	8.00	8.00
841	2.00	5.00	8.00	8.00	8.00
855	2.00	5.00	8.00	9.00	9.00
856	2.00	5.00	8.00	9.00	9.00
870	1.00	4.00	7.00	9.00	9.00
871	1.00	4.00	7.00	9.00	9.00
885	1.00	4.00	7.00	9.00	9.00
886	1.00	4.00	7.00	9.00	9.00
900	—	3.00	6.00	9.00	9.00
901	—	3.00	6.00	9.00	9.00
915	—	2.00	6.00	9.00	9.00
916	—	2.00	5.00	9.00	9.00
930	—	2.00	5.00	8.00	9.00
931	—	2.00	5.00	8.00	9.00
945	—	1.00	4.00	7.00	9.00
946	—	1.00	4.00	7.00	9.00
960	—	1.00	4.00	7.00	10.00
961	—	1.00	4.00	7.00	10.00

Weekly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
975	—	—	3.00	6.00	9.00
976	—	—	3.00	6.00	9.00
990	—	—	3.00	6.00	9.00
991	—	—	2.00	6.00	9.00
1005	—	—	2.00	5.00	8.00
1006	—	—	2.00	5.00	8.00
1020	—	—	1.00	4.00	7.00
1021	—	—	1.00	4.00	7.00
1035	—	—	1.00	4.00	7.00
1036	—	—	1.00	4.00	7.00
1050	—	—	—	3.00	6.00
1051	—	—	—	3.00	6.00
1065	—	—	—	3.00	6.00
1066	—	—	—	3.00	6.00
1080	—	—	—	2.00	5.00
1081	—	—	—	2.00	5.00
1095	—	—	—	1.00	4.00
1096	—	—	—	1.00	4.00
1110	—	—	—	1.00	4.00
1111	—	—	—	1.00	4.00
1128	—	—	—	—	3.00
1129	—	—	—	—	3.00
1204	—	—	—	—	—
1205	—	—	—	—	—

Fortnightly Medicare half-levy adjustment

Fortnightly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
1318	—	—	—	—	—
1320	—	—	—	—	—
1484	8.00	8.00	8.00	8.00	8.00
1486	8.00	8.00	8.00	8.00	8.00
1650	16.00	16.00	16.00	16.00	16.00
1652	6.00	12.00	16.00	16.00	16.00
1680	4.00	10.00	16.00	16.00	16.00
1682	4.00	10.00	16.00	16.00	16.00
1710	4.00	10.00	16.00	18.00	18.00
1712	4.00	10.00	16.00	18.00	18.00
1740	2.00	8.00	14.00	18.00	18.00
1742	2.00	8.00	14.00	18.00	18.00
1770	2.00	8.00	14.00	18.00	18.00
1772	2.00	8.00	14.00	18.00	18.00
1800	—	6.00	12.00	18.00	18.00
1802	—	6.00	12.00	18.00	18.00
1830	—	4.00	12.00	18.00	18.00
1832	—	4.00	10.00	18.00	18.00
1860	—	4.00	10.00	16.00	18.00
1862	—	4.00	10.00	16.00	18.00
1890	—	2.00	8.00	14.00	18.00
1892	—	2.00	8.00	14.00	18.00
1920	—	2.00	8.00	14.00	20.00
1922	—	2.00	8.00	14.00	20.00

Fortnightly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
1950	—	—	6.00	12.00	18.00
1952	—	—	6.00	12.00	18.00
1980	—	—	6.00	12.00	18.00
1982	—	—	4.00	12.00	18.00
2010	—	—	4.00	10.00	16.00
2012	—	—	4.00	10.00	16.00
2040	—	—	2.00	8.00	14.00
2042	—	—	2.00	8.00	14.00
2070	—	—	2.00	8.00	14.00
2072	—	—	2.00	8.00	14.00
2100	—	—	—	6.00	12.00
2102	—	—	—	6.00	12.00
2130	—	—	—	6.00	12.00
2132	—	—	—	6.00	12.00
2160	—	—	—	4.00	10.00
2162	—	—	—	4.00	10.00
2190	—	—	—	2.00	8.00
2192	—	—	—	2.00	8.00
2220	—	—	—	2.00	8.00
2222	—	—	—	2.00	8.00
2256	—	—	—	—	6.00
2258	—	—	—	—	6.00
2408	—	—	—	—	—
2410	—	—	—	—	—

Monthly Medicare half-levy adjustment

Monthly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
2855.67	—	—	—	—	—
2860.00	—	—	—	—	—
3215.33	17.00	17.00	17.00	17.00	17.00
3219.67	17.00	17.00	17.00	17.00	17.00
3575.00	35.00	35.00	35.00	35.00	35.00
3579.33	13.00	26.00	35.00	35.00	35.00
3640.00	9.00	22.00	35.00	35.00	35.00
3644.33	9.00	22.00	35.00	35.00	35.00
3705.00	9.00	22.00	35.00	39.00	39.00
3709.33	9.00	22.00	35.00	39.00	39.00
3770.00	4.00	17.00	30.00	39.00	39.00
3774.33	4.00	17.00	30.00	39.00	39.00
3835.00	4.00	17.00	30.00	39.00	39.00
3839.33	4.00	17.00	30.00	39.00	39.00
3900.00	—	13.00	26.00	39.00	39.00
3904.33	—	13.00	26.00	39.00	39.00
3965.00	—	9.00	26.00	39.00	39.00
3969.33	—	9.00	22.00	39.00	39.00
4030.00	—	9.00	22.00	35.00	39.00
4034.33	—	9.00	22.00	35.00	39.00
4095.00	—	4.00	17.00	30.00	39.00
4099.33	—	4.00	17.00	30.00	39.00
4160.00	—	4.00	17.00	30.00	43.00
4164.33	—	4.00	17.00	30.00	43.00

Monthly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
4225.00	—	—	13.00	26.00	39.00
4229.33	—	—	13.00	26.00	39.00
4290.00	—	—	13.00	26.00	39.00
4294.33	—	—	9.00	26.00	39.00
4355.00	—	—	9.00	22.00	35.00
4359.33	—	—	9.00	22.00	35.00
4420.00	—	—	4.00	17.00	30.00
4424.33	—	—	4.00	17.00	30.00
4485.00	—	—	4.00	17.00	30.00
4489.33	—	—	4.00	17.00	30.00
4550.00	—	—	—	13.00	26.00
4554.33	—	—	—	13.00	26.00
4615.00	—	—	—	13.00	26.00
4619.33	—	—	—	13.00	26.00
4680.00	—	—	—	9.00	22.00
4684.33	—	—	—	9.00	22.00
4745.00	—	—	—	4.00	17.00
4749.33	—	—	—	4.00	17.00
4810.00	—	—	—	4.00	17.00
4814.33	—	—	—	4.00	17.00
4888.00	—	—	—	—	13.00
4892.33	—	—	—	—	13.00
5217.33	—	—	—	—	—
5221.67	—	—	—	—	—

Other statements of formulas

Statements of formulas for other classes of payees are also available. These include PAYG withholding:

- *Statement of formulas for calculating Higher Education Loan Program (HELP) and Student Financial Supplement Scheme (SFSS) component* (NAT 3539)
- *Tax table for individuals employed in the horticultural or shearing industry* (NAT 1013)
- *Tax table for actors, variety artists and other entertainers* (NAT 1023)
- *Tax table for seniors and pensioners* (NAT 4466).

Tax file number (TFN) declarations

The answers your employees provide on their *Tax file number declaration* (NAT 3092) determine the amount you need to withhold from their payments. A *Tax file number declaration* applies to any payments made after you receive the declaration. If you receive an updated declaration from an employee, it will override the previous one.

If an employee does not give you a valid *Tax file number declaration* within **14 days** of starting an employer/employee relationship, you must complete a *Tax file number declaration* with all available details of the employee and send it to us.

When a TFN has not been provided

You must withhold 49% from any payment made to a resident employee and 47% from a foreign resident employee (ignoring any cents) if all of the following apply:

- they have not quoted their TFN
- they have not claimed an exemption from quoting their TFN
- they have not advised you that they have applied for a TFN or have made an enquiry with us.

If an employee states at question 1 of the *Tax file number declaration* they have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) with us, they have **28 days** to provide you with their TFN.

If the employee has not given you their TFN within **28 days**, you must withhold 49% from any payment you make to a resident employee and 47% from a foreign resident employee (ignoring any cents) unless we tell you not to.

- ! Do not allow for any tax offsets or Medicare levy adjustments. Do not withhold any amount for:
 - Higher Education Loan Program (HELP) debts
 - Financial Supplement (FS) debts.

When your employee is a foreign resident

If your employee has answered **no** to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

There are two ways you can withhold from a foreign resident's earnings:

- If they have given you a valid TFN, use scale 3.
- If they have not given you a valid TFN, use scale 4.

Generally, foreign resident employees cannot claim tax offsets. In limited circumstances, they may be entitled to claim a zone or overseas forces offset. If your foreign resident employee has claimed a tax offset on the *Tax file number declaration*, you don't need to make any adjustments to the amount you withhold.

Withholding declarations

An employee may use a *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you.

Employees can also use a *Withholding declaration* to advise you of any changes to their situation that may affect the amount you need to withhold from their payments.

Changes that may affect the amount you need to withhold include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising of a HELP or FS debt, or changes to them
- entitlement to a seniors and pensioners tax offset
- upward variation to increase the rate or amount to be withheld.

When your employee provides you with a *Withholding declaration* it will take effect from the next payment you make. If you receive an updated declaration from an employee, it will override the previous one.

- ! An employee must have provided you with a valid *Tax file number declaration* before they can provide you with a *Withholding declaration*.

When your employee has a HELP or FS debt

If your employee has an accumulated HELP or FS debt, you may need to withhold additional amounts from their payments. Your employee will need to notify you of this on their *Tax file number declaration* or *Withholding declaration*.

- To calculate additional withholding amounts for:
 - HELP debts, refer to either
 - *Higher Education Loan Program (HELP) weekly tax table* (NAT 2173)
 - *Higher Education Loan Program (HELP) fortnightly tax table* (NAT 2185)
 - *Higher Education Loan Program (HELP) monthly tax table* (NAT 2186)
 - FS debts, refer to either
 - *Student Financial Supplement Scheme (SFSS) weekly tax table* (NAT 3306)
 - *Student Financial Supplement Scheme (SFSS) fortnightly tax table* (NAT 3307)
 - *Student Financial Supplement Scheme (SFSS) monthly tax table* (NAT 3308)
 - Statement of formulas, refer to
 - *Statement of formulas for calculating Higher Education Loan Program (HELP) and Student Financial Supplement Scheme (SFSS) components* (NAT 3539).

Employees who are entitled to a reduction of Medicare levy or do not have to pay the Medicare levy because of low family income, will not have to make a compulsory HELP or FS repayment for that year. The exemption from making a compulsory HELP or FS repayment may be claimed on the *Medicare levy variation declaration*.

Allowances

Generally, allowances are added to normal earnings and the amount to withhold is calculated on the total amount of earnings and allowances.

- For more information, refer to *Withholding from allowances* (NAT 5448).

Leave loading

If you pay leave loading as a lump sum, use *Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348) to calculate withholding.

If you pay leave loading on a pro-rata basis, add the leave loading to the earnings for that period to calculate withholding.

Holiday pay, long service leave and employment termination payments

Employees who continue working for you

You must include holiday pay (including any leave loading) and long service leave payments as part of normal earnings, except when they are paid on termination of employment.

- For more information, refer to *Withholding from annual and long service leave for continuing employees* (NAT 7138).

Employees who stop working for you

This schedule does not cover any lump sum payments made to an employee who stops working for you.

If an employee has unused annual leave, leave loading or long service leave, refer to *Tax table for unused leave payments on termination of employment* (NAT 3351).

Any other lump sum payments may be employment termination payments, refer to *Tax table for employment termination payments* (NAT 70980).

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

Claiming tax offsets

If your employee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a *Withholding declaration*.

To work out the employee's annual tax offset entitlement into a weekly, fortnightly, monthly or quarterly value, see 'Tax offsets' on page 4.

- ! Do not allow for any tax offsets if any of the following apply:
 - where no tax-free threshold is claimed
 - you are using foreign resident rates
 - when an employee does not provide you with their TFN.

Medicare levy adjustment

To claim the Medicare levy adjustment available to some low income earners with dependants, your employee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration*.

Some employees may be liable for an increased rate of Medicare levy or the Medicare levy surcharge as a result of new income tests. They can lodge a *Medicare levy variation declaration*, requesting you to increase the amount to be withheld from their payments.

➤ For instructions on how to calculate the Medicare levy adjustment, see page 4.

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from our website at ato.gov.au/paygw

Copies of weekly and fortnightly tax tables are available from selected newsagents. Selected newsagents also hold copies of the following:

- *Tax file number declaration* (NAT 3092)
- *Withholding declaration* (NAT 3093).

PAYG withholding tax tables

- *Weekly tax table* (NAT 1005)
- *Fortnightly tax table* (NAT 1006)
- *Monthly tax table* (NAT 1007)
- *Weekly tax table with no and half Medicare levy* (NAT 1008)
- *Fortnightly tax table with no and half Medicare levy* (NAT 74228)
- *Medicare levy adjustment weekly tax table* (NAT 1010)
- *Medicare levy adjustment fortnightly tax table* (NAT 1011)
- *Medicare levy adjustment monthly tax table* (NAT 1012)
- *Tax table for individuals employed in the horticultural or shearing industry* (NAT 1013)
- *Tax table for actors, variety artists and other entertainers* (NAT 1023)
- *Tax table for daily and casual workers* (NAT 1024)
- *Higher Education Loan Program weekly tax table* (NAT 2173)
- *Higher Education Loan Program fortnightly tax table* (NAT 2185)
- *Higher Education Loan Program monthly tax table* (NAT 2186)
- *Student Financial Supplement Scheme weekly tax table* (NAT 3306)

- *Student Financial Supplement Scheme fortnightly tax table* (NAT 3307)
- *Student Financial Supplement Scheme monthly tax table* (NAT 3308)
- *Statement of formulas for calculating Higher Education Loan Program (HELP) and Student Financial Supplement Scheme (SFSS) components* (NAT 3539)
- *Tax table for return to work payments* (NAT 3347)
- *Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348)
- *Tax table for annuities* (NAT 3350)
- *Tax table for unused leave payments on termination of employment* (NAT 3351)
- *Tax table for payments made under voluntary agreements* (NAT 3352)
- *Tax table for seniors and pensioners* (NAT 4466)
- *Tax table for Joint Petroleum Development Area* (NAT 7288)
- *Tax table for employment termination payments* (NAT 70980)
- *Tax table for superannuation lump sums* (NAT 70981)
- *Tax table for superannuation income streams* (NAT 70982)

Other useful publications

- *Tax file number declaration* (NAT 3092)
- *Tax file number application or enquiry for an individual* (NAT 1432)
- *Withholding declaration* (NAT 3093)
- *Withholding declaration – upwards variation* (NAT 5367)
- *Withholding declaration – short version for senior Australians* (NAT 5072)
- *Medicare levy variation declaration* (NAT 0929)
- *Voluntary agreement for PAYG withholding* (NAT 2772)
- *Withholding from allowances* (NAT 5448)
- *Lodging your PAYG withholding annual reports online* (NAT 3367)
- *Withholding from annual and long service leave for continuing employees* (NAT 7138)
- *How to withhold amounts from unused leave payments on termination of employment* (NAT 3032)

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