

# 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.



## 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.

### Example

- 1 Employee has claimed the tax-free threshold and has weekly earnings of \$1,055.84.  
HELP component =  $\$1,055.99 \times 4\% = \$42.00$   
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 =  $\$1,177.99 \times 4.5\% = \$53.00$  rounded to the nearest dollar.  
Fortnightly HELP component =  $\$106.00$  ( $\$53.00 \times 2$ ).
- 3 Employee has claimed the tax-free threshold and has monthly earnings of \$5,488.45.  
Weekly equivalent of  $\$5,488.45 = \$1,266.99$   
( $\$5,488.45 \times 3/13$ , ignoring cents and adding 99 cents).  
Weekly HELP component =  $\$1,266.99 \times 5\% = \$63.00$  rounded to the nearest dollar.  
Monthly HELP component =  $\$273.00$  ( $\$63.00 \times 13/3$ , 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 =  $\$1,238.99 \times 2\% = \$25.00$   
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 =  $\$1,155.99 \times 2\% = \$23.00$  rounded to the nearest dollar.  
Fortnightly SFSS component =  $\$46.00$  ( $\$23.00 \times 2$ ).
- 3 Employee has claimed the tax-free threshold and has monthly earnings of \$5,689.21.  
Weekly equivalent of  $\$5,689.21 = \$1,312.99$   
( $\$5,689.21 \times 3/13$ , ignoring cents and adding 99 cents).  
Weekly SFSS component =  $\$1,312.99 \times 3\% = \$39.00$  rounded to the nearest dollar.  
Monthly SFSS component =  $\$169.00$  ( $\$39.00 \times 13/3$ , 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 Scale 1					
NO accumulated HELP Debt Weekly earnings (x) less than			WITH accumulated HELP Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
45	0.1900	0.1900	45	0.1900	0.1900
361	0.2321	1.8961	361	0.2321	1.8961
932	0.3477	43.6900	675	0.3477	43.6900
1188	0.3450	41.1734	792	0.3877	43.6900
3111	0.3900	94.6542	909	0.3927	43.6900
3111 & over	0.4900	405.8080	932	0.3977	43.6900
			975	0.3950	41.1734
			1075	0.4000	41.1734
			1188	0.4050	41.1734
			1193	0.4500	94.6542
			1274	0.4550	94.6542
			1437	0.4600	94.6542
			1555	0.4650	94.6542
			3111	0.4700	94.6542
			3111 & over	0.5700	405.8080

Where employee has claimed the tax free threshold in Tax file number declaration Scale 2					
NO accumulated HELP Debt Weekly earnings (x) less than			WITH accumulated HELP Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
355	—	—	355	—	—
395	0.1900	67.4635	395	0.1900	67.4635
493	0.2900	106.9673	493	0.2900	106.9673
711	0.2100	67.4642	711	0.2100	67.4642
1282	0.3477	165.4431	1025	0.3477	165.4431
1538	0.3450	161.9815	1142	0.3877	165.4431
3461	0.3900	231.2123	1259	0.3927	165.4431
3461 & over	0.4900	577.3662	1282	0.3977	165.4431
			1325	0.3950	161.9815
			1425	0.4000	161.9815
			1538	0.4050	161.9815
			1543	0.4500	231.2123
			1624	0.4550	231.2123
			1787	0.4600	231.2123
			1905	0.4650	231.2123
			3461	0.4700	231.2123
			3461 & over	0.5700	577.3662

Foreign residents Scale 3					
NO accumulated HELP Debt Weekly earnings (x) less than			WITH accumulated HELP Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
1538	0.3250	0.3250	1025	0.3250	0.3250
3461	0.3700	69.2308	1142	0.3650	0.3250
3461 & over	0.4700	415.3846	1259	0.3700	0.3250
			1325	0.3750	0.3250
			1425	0.3800	0.3250
			1538	0.3850	0.3250
			1543	0.4300	69.2308
			1624	0.4350	69.2308
			1787	0.4400	69.2308
			1905	0.4450	69.2308
			3461	0.4500	69.2308
			3461 & over	0.5500	415.3846

Where employee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP Debt Weekly earnings (x) less than			WITH accumulated HELP Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
355	—	—	355	—	—
711	0.1900	67.4635	711	0.1900	67.4635
1282	0.3277	165.4423	1025	0.3277	165.4423
1538	0.3250	161.9808	1142	0.3677	165.4423
3461	0.3700	231.2115	1259	0.3727	165.4423
3461 & over	0.4700	577.3654	1282	0.3777	165.4423
			1325	0.3750	161.9808
			1425	0.3800	161.9808
			1538	0.3850	161.9808
			1543	0.4300	231.2115
			1624	0.4350	231.2115
			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 Weekly earnings (x) less than			WITH accumulated HELP Debt 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**

Weekly earnings \$	Amounts to be withheld				
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption
	\$	\$	\$	\$	\$
44	8.00	—	14.00	—	—
45	9.00	—	15.00	—	—
116	25.00	—	38.00	—	—
117	25.00	—	38.00	—	—
249	56.00	—	81.00	—	—
250	56.00	—	81.00	—	—
354	80.00	—	115.00	—	—
355	81.00	—	115.00	—	—
360	82.00	1.00	117.00	1.00	1.00
361	82.00	1.00	117.00	1.00	1.00
394	94.00	8.00	128.00	8.00	8.00
395	94.00	8.00	128.00	8.00	8.00
492	128.00	36.00	160.00	26.00	26.00
493	128.00	36.00	160.00	26.00	26.00
659	186.00	71.00	214.00	58.00	58.00
660	186.00	71.00	214.00	58.00	58.00
674	191.00	74.00	219.00	61.00	61.00
675	218.00	74.00	219.00	61.00	62.00
710	232.00	82.00	231.00	68.00	70.00
711	232.00	82.00	231.00	68.00	70.00
791	263.00	110.00	257.00	94.00	101.00
792	268.00	110.00	257.00	94.00	101.00
825	281.00	122.00	268.00	105.00	113.00
826	281.00	122.00	268.00	106.00	114.00
908	313.00	151.00	295.00	132.00	142.00
909	318.00	151.00	295.00	133.00	142.00
931	327.00	159.00	303.00	140.00	149.00
932	327.00	159.00	303.00	140.00	150.00
974	344.00	174.00	317.00	154.00	164.00
975	349.00	174.00	317.00	154.00	164.00
1024	369.00	191.00	333.00	170.00	181.00
1025	369.00	232.00	374.00	212.00	222.00
1074	389.00	251.00	392.00	230.00	241.00
1075	395.00	252.00	392.00	230.00	241.00
1141	421.00	277.00	417.00	254.00	266.00
1142	422.00	283.00	423.00	261.00	272.00
1187	440.00	301.00	439.00	277.00	289.00
1188	440.00	301.00	440.00	278.00	290.00
1192	442.00	303.00	441.00	279.00	291.00
1193	449.00	303.00	441.00	280.00	291.00

Weekly earnings \$	Amounts to be withheld				
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption
	\$	\$	\$	\$	\$
1258	478.00	329.00	466.00	304.00	316.00
1259	479.00	336.00	472.00	310.00	323.00
1274	492.00	342.00	478.00	316.00	329.00
1281	495.00	344.00	480.00	319.00	332.00
1282	496.00	345.00	481.00	319.00	332.00
1324	515.00	361.00	497.00	335.00	348.00
1325	515.00	368.00	504.00	342.00	355.00
1327	516.00	369.00	504.00	343.00	356.00
1424	561.00	408.00	541.00	380.00	394.00
1425	561.00	416.00	549.00	387.00	401.00
1437	574.00	420.00	553.00	392.00	406.00
1537	621.00	461.00	592.00	430.00	446.00
1538	621.00	461.00	593.00	431.00	446.00
1542	623.00	463.00	594.00	432.00	448.00
1543	623.00	471.00	602.00	440.00	456.00
1554	628.00	476.00	607.00	445.00	461.00
1555	637.00	477.00	608.00	446.00	461.00
1623	669.00	508.00	637.00	475.00	491.00
1624	669.00	516.00	646.00	484.00	500.00
1786	745.00	591.00	717.00	555.00	573.00
1787	746.00	600.00	726.00	564.00	582.00
1844	772.00	627.00	752.00	590.00	608.00
1845	773.00	627.00	752.00	590.00	609.00
1904	801.00	655.00	778.00	617.00	636.00
1905	801.00	665.00	788.00	626.00	646.00
2119	902.00	765.00	885.00	723.00	744.00
2120	902.00	766.00	885.00	723.00	744.00
2490	1076.00	940.00	1052.00	890.00	915.00
2491	1077.00	940.00	1052.00	890.00	915.00
2652	1152.00	1016.00	1125.00	963.00	989.00
2653	1153.00	1016.00	1125.00	963.00	990.00
2736	1192.00	1055.00	1162.00	1000.00	1028.00
2737	1192.00	1056.00	1163.00	1001.00	1028.00
2898	1268.00	1131.00	1235.00	1073.00	1102.00
2899	1268.00	1132.00	1236.00	1074.00	1103.00
2913	1275.00	1138.00	1242.00	1080.00	1109.00
2914	1275.00	1139.00	1243.00	1081.00	1110.00
3110	1368.00	1231.00	1331.00	1169.00	1200.00
3111	1368.00	1231.00	1331.00	1169.00	1200.00
3461	1568.00	1396.00	1489.00	1327.00	1361.00



# 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 Scale 1					
NO accumulated FS Debt Weekly earnings (x) less than			WITH accumulated FS Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
45	0.1900	0.1900	45	0.1900	0.1900
361	0.2321	1.8961	361	0.2321	1.8961
932	0.3477	43.6900	675	0.3477	43.6900
1188	0.3450	41.1734	909	0.3677	43.6900
3111	0.3900	94.6542	932	0.3777	43.6900
3111 & over	0.4900	405.8080	1188	0.3750	41.1734
			1437	0.4200	94.6542
			3111	0.4300	94.6542
			3111 & over	0.5300	405.8080

Where employee has claimed the tax-free threshold in Tax file number declaration Scale 2					
NO accumulated FS Debt Weekly earnings (x) less than			WITH accumulated FS Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
355	—	—	355	—	—
395	0.1900	67.4635	395	0.1900	67.4635
493	0.2900	106.9673	493	0.2900	106.9673
711	0.2100	67.4642	711	0.2100	67.4642
1282	0.3477	165.4431	1025	0.3477	165.4431
1538	0.3450	161.9815	1259	0.3677	165.4431
3461	0.3900	231.2123	1282	0.3777	165.4431
3461 & over	0.4900	577.3662	1538	0.3750	161.9815
			1787	0.4200	231.2123
			3461	0.4300	231.2123
			3461 & over	0.5300	577.3662

Foreign residents Scale 3					
NO accumulated FS Debt Weekly earnings (x) less than			WITH accumulated FS Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
1538	0.3250	0.3250	1025	0.3250	0.3250
3461	0.3700	69.2308	1259	0.3450	0.3250
3461 & over	0.4700	415.3846	1538	0.3550	0.3250
			1787	0.4000	69.2308
			3461	0.4100	69.2308
			3461 & over	0.5100	415.3846

Where employee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated FS Debt Weekly earnings (x) less than			WITH accumulated FS Debt Weekly earnings (x) less than		
\$	a	b	\$	a	b
355	—	—	355	—	—
711	0.1900	67.4635	711	0.1900	67.4635
1282	0.3277	165.4423	1025	0.3277	165.4423
1538	0.3250	161.9808	1259	0.3477	165.4423
3461	0.3700	231.2115	1282	0.3577	165.4423
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 Weekly earnings (x) less than			WITH accumulated FS Debt 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**

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
44	8.00	—	14.00	—	—
45	9.00	—	15.00	—	—
116	25.00	—	38.00	—	—
117	25.00	—	38.00	—	—
249	56.00	—	81.00	—	—
250	56.00	—	81.00	—	—
354	80.00	—	115.00	—	—
355	81.00	—	115.00	—	—
360	82.00	1.00	117.00	1.00	1.00
361	82.00	1.00	117.00	1.00	1.00
394	94.00	8.00	128.00	8.00	8.00
395	94.00	8.00	128.00	8.00	8.00
492	128.00	36.00	160.00	26.00	26.00
493	128.00	36.00	160.00	26.00	26.00
659	186.00	71.00	214.00	58.00	58.00
660	186.00	71.00	214.00	58.00	58.00
674	191.00	74.00	219.00	61.00	61.00
675	205.00	74.00	219.00	61.00	62.00
710	218.00	82.00	231.00	68.00	70.00
711	218.00	82.00	231.00	68.00	70.00
825	260.00	122.00	268.00	105.00	113.00
826	260.00	122.00	268.00	106.00	114.00
908	291.00	151.00	295.00	132.00	142.00
909	300.00	151.00	295.00	133.00	142.00
931	308.00	159.00	303.00	140.00	149.00
932	309.00	159.00	303.00	140.00	150.00
1024	343.00	191.00	333.00	170.00	181.00
1025	344.00	212.00	354.00	191.00	202.00
1187	404.00	271.00	410.00	248.00	260.00

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
1188	405.00	272.00	410.00	248.00	260.00
1258	434.00	297.00	434.00	272.00	285.00
1259	435.00	310.00	447.00	285.00	298.00
1281	444.00	319.00	455.00	293.00	306.00
1282	444.00	319.00	455.00	293.00	306.00
1436	509.00	377.00	510.00	348.00	363.00
1437	524.00	377.00	510.00	349.00	363.00
1537	567.00	415.00	546.00	384.00	399.00
1538	567.00	415.00	546.00	384.00	400.00
1786	674.00	519.00	646.00	484.00	501.00
1787	674.00	538.00	664.00	502.00	520.00
1844	699.00	562.00	687.00	525.00	544.00
1845	699.00	563.00	688.00	526.00	544.00
2119	817.00	680.00	800.00	638.00	659.00
2120	817.00	681.00	800.00	638.00	660.00
2490	976.00	840.00	952.00	790.00	815.00
2491	977.00	840.00	952.00	791.00	815.00
2652	1046.00	910.00	1018.00	857.00	883.00
2653	1047.00	910.00	1019.00	857.00	883.00
2736	1082.00	946.00	1053.00	891.00	918.00
2737	1083.00	946.00	1053.00	891.00	919.00
2898	1152.00	1015.00	1119.00	957.00	986.00
2899	1152.00	1016.00	1120.00	958.00	987.00
2913	1158.00	1022.00	1126.00	964.00	993.00
2914	1159.00	1022.00	1126.00	964.00	993.00
3110	1243.00	1107.00	1206.00	1044.00	1075.00
3111	1244.00	1107.00	1207.00	1045.00	1076.00
3460	1429.00	1257.00	1350.00	1188.00	1222.00
3461	1429.00	1257.00	1350.00	1188.00	1223.00



**Fortnightly withholding amounts including SFSS component**

Fortnightly earnings	Amounts to be withheld				
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption
	\$	\$	\$	\$	\$
<b>88</b>	16.00	—	28.00	—	—
<b>90</b>	18.00	—	30.00	—	—
<b>232</b>	50.00	—	76.00	—	—
<b>234</b>	50.00	—	76.00	—	—
<b>498</b>	112.00	—	162.00	—	—
<b>500</b>	112.00	—	162.00	—	—
<b>708</b>	160.00	—	230.00	—	—
<b>710</b>	162.00	—	230.00	—	—
<b>720</b>	164.00	2.00	234.00	2.00	2.00
<b>722</b>	164.00	2.00	234.00	2.00	2.00
<b>788</b>	188.00	16.00	256.00	16.00	16.00
<b>790</b>	188.00	16.00	256.00	16.00	16.00
<b>984</b>	256.00	72.00	320.00	52.00	52.00
<b>986</b>	256.00	72.00	320.00	52.00	52.00
<b>1318</b>	372.00	142.00	428.00	116.00	116.00
<b>1320</b>	372.00	142.00	428.00	116.00	116.00
<b>1348</b>	382.00	148.00	438.00	122.00	122.00
<b>1350</b>	410.00	148.00	438.00	122.00	124.00
<b>1420</b>	436.00	164.00	462.00	136.00	140.00
<b>1422</b>	436.00	164.00	462.00	136.00	140.00
<b>1650</b>	520.00	244.00	536.00	210.00	226.00
<b>1652</b>	520.00	244.00	536.00	212.00	228.00
<b>1816</b>	582.00	302.00	590.00	264.00	284.00
<b>1818</b>	600.00	302.00	590.00	266.00	284.00
<b>1862</b>	616.00	318.00	606.00	280.00	298.00
<b>1864</b>	618.00	318.00	606.00	280.00	300.00
<b>2048</b>	686.00	382.00	666.00	340.00	362.00
<b>2050</b>	688.00	424.00	708.00	382.00	404.00
<b>2374</b>	808.00	542.00	820.00	496.00	520.00

Fortnightly earnings	Amounts to be withheld				
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption
	\$	\$	\$	\$	\$
<b>2376</b>	810.00	544.00	820.00	496.00	520.00
<b>2516</b>	868.00	594.00	888.00	544.00	570.00
<b>2518</b>	870.00	620.00	894.00	570.00	596.00
<b>2562</b>	888.00	638.00	910.00	586.00	612.00
<b>2564</b>	888.00	638.00	910.00	586.00	612.00
<b>2872</b>	1018.00	754.00	1020.00	696.00	726.00
<b>2874</b>	1048.00	754.00	1020.00	698.00	726.00
<b>3074</b>	1134.00	830.00	1092.00	768.00	798.00
<b>3076</b>	1134.00	830.00	1092.00	768.00	800.00
<b>3572</b>	1348.00	1038.00	1292.00	968.00	1002.00
<b>3574</b>	1348.00	1076.00	1328.00	1004.00	1040.00
<b>3688</b>	1398.00	1124.00	1374.00	1050.00	1088.00
<b>3690</b>	1398.00	1126.00	1376.00	1052.00	1088.00
<b>4238</b>	1634.00	1360.00	1600.00	1276.00	1318.00
<b>4240</b>	1634.00	1362.00	1600.00	1276.00	1320.00
<b>4980</b>	1952.00	1680.00	1904.00	1580.00	1630.00
<b>4982</b>	1954.00	1680.00	1904.00	1582.00	1630.00
<b>5304</b>	2092.00	1820.00	2036.00	1714.00	1766.00
<b>5306</b>	2094.00	1820.00	2038.00	1714.00	1766.00
<b>5472</b>	2164.00	1892.00	2106.00	1782.00	1836.00
<b>5474</b>	2166.00	1892.00	2106.00	1782.00	1838.00
<b>5796</b>	2304.00	2030.00	2238.00	1914.00	1972.00
<b>5798</b>	2304.00	2032.00	2240.00	1916.00	1974.00
<b>5826</b>	2316.00	2044.00	2252.00	1928.00	1986.00
<b>5828</b>	2318.00	2044.00	2252.00	1928.00	1986.00
<b>6220</b>	2486.00	2214.00	2412.00	2088.00	2150.00
<b>6222</b>	2488.00	2214.00	2414.00	2090.00	2152.00
<b>6920</b>	2858.00	2514.00	2700.00	2376.00	2444.00
<b>6922</b>	2858.00	2514.00	2700.00	2376.00	2446.00

**Monthly withholding amounts including SFSS component**

Monthly earnings	Amounts to be withheld				
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption
	\$	\$	\$	\$	\$
<b>190.67</b>	35.00	—	61.00	—	—
<b>195.00</b>	39.00	—	65.00	—	—
<b>502.67</b>	108.00	—	165.00	—	—
<b>507.00</b>	108.00	—	165.00	—	—
<b>1079.00</b>	243.00	—	351.00	—	—
<b>1083.33</b>	243.00	—	351.00	—	—
<b>1534.00</b>	347.00	—	498.00	—	—
<b>1538.33</b>	351.00	—	498.00	—	—
<b>1560.00</b>	355.00	4.00	507.00	4.00	4.00
<b>1564.33</b>	355.00	4.00	507.00	4.00	4.00
<b>1707.33</b>	407.00	35.00	555.00	35.00	35.00
<b>1711.67</b>	407.00	35.00	555.00	35.00	35.00
<b>2132.00</b>	555.00	156.00	693.00	113.00	113.00
<b>2136.33</b>	555.00	156.00	693.00	113.00	113.00
<b>2855.67</b>	806.00	308.00	927.00	251.00	251.00
<b>2860.00</b>	806.00	308.00	927.00	251.00	251.00
<b>2920.67</b>	828.00	321.00	949.00	264.00	264.00
<b>2925.00</b>	888.00	321.00	949.00	264.00	269.00
<b>3076.67</b>	945.00	355.00	1001.00	295.00	303.00
<b>3081.00</b>	945.00	355.00	1001.00	295.00	303.00
<b>3575.00</b>	1127.00	529.00	1161.00	455.00	490.00
<b>3579.33</b>	1127.00	529.00	1161.00	459.00	494.00
<b>3934.67</b>	1261.00	654.00	1278.00	572.00	615.00
<b>3939.00</b>	1300.00	654.00	1278.00	576.00	615.00
<b>4034.33</b>	1335.00	689.00	1313.00	607.00	646.00
<b>4038.67</b>	1339.00	689.00	1313.00	607.00	650.00
<b>4437.33</b>	1486.00	828.00	1443.00	737.00	784.00
<b>4441.67</b>	1491.00	919.00	1534.00	828.00	875.00
<b>5143.67</b>	1751.00	1174.00	1777.00	1075.00	1127.00

Monthly earnings	Amounts to be withheld				
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption
	\$	\$	\$	\$	\$
<b>5148.00</b>	1755.00	1179.00	1777.00	1075.00	1127.00
<b>5451.33</b>	1881.00	1287.00	1881.00	1179.00	1235.00
<b>5455.67</b>	1885.00	1343.00	1937.00	1235.00	1291.00
<b>5551.00</b>	1924.00	1382.00	1972.00	1270.00	1326.00
<b>5555.33</b>	1924.00	1382.00	1972.00	1270.00	1326.00
<b>6222.67</b>	2206.00	1634.00	2210.00	1508.00	1573.00
<b>6227.00</b>	2271.00	1634.00	2210.00	1512.00	1573.00
<b>6660.33</b>	2457.00	1798.00	2366.00	1664.00	1729.00
<b>6664.67</b>	2457.00	1798.00	2366.00	1664.00	1733.00
<b>7739.33</b>	2921.00	2249.00	2799.00	2097.00	2171.00
<b>7743.67</b>	2921.00	2331.00	2877.00	2175.00	2253.00
<b>7990.67</b>	3029.00	2435.00	2977.00	2275.00	2357.00
<b>7995.00</b>	3029.00	2440.00	2981.00	2279.00	2357.00
<b>9182.33</b>	3540.00	2947.00	3467.00	2765.00	2856.00
<b>9186.67</b>	3540.00	2951.00	3467.00	2765.00	2860.00
<b>10790.00</b>	4229.00	3640.00	4125.00	3423.00	3532.00
<b>10794.33</b>	4234.00	3640.00	4125.00	3428.00	3532.00
<b>11492.00</b>	4533.00	3943.00	4411.00	3714.00	3826.00
<b>11496.33</b>	4537.00	3943.00	4416.00	3714.00	3826.00
<b>11856.00</b>	4689.00	4099.00	4563.00	3861.00	3978.00
<b>11860.33</b>	4693.00	4099.00	4563.00	3861.00	3982.00
<b>12558.00</b>	4992.00	4398.00	4849.00	4147.00	4273.00
<b>12562.33</b>	4992.00	4403.00	4853.00	4151.00	4277.00
<b>12623.00</b>	5018.00	4429.00	4879.00	4177.00	4303.00
<b>12627.33</b>	5022.00	4429.00	4879.00	4177.00	4303.00
<b>13476.67</b>	5386.00	4797.00	5226.00	4524.00	4658.00
<b>13481.00</b>	5391.00	4797.00	5230.00	4528.00	4663.00
<b>14993.33</b>	6192.00	5447.00	5850.00	5148.00	5295.00
<b>14997.67</b>	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 Scale 1					
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
45	0.1900	0.1900	45	0.1900	0.1900
361	0.2321	1.8961	361	0.2321	1.8961
932	0.3477	43.6900	675	0.3477	43.6900
1188	0.3450	41.1734	792	0.4077	43.6900
3111	0.3900	94.6542	909	0.4127	43.6900
3111 & over	0.4900	405.8080	932	0.4277	43.6900
			975	0.4250	41.1734
			1075	0.4300	41.1734
			1188	0.4350	41.1734
			1193	0.4800	94.6542
			1274	0.4850	94.6542
			1437	0.4900	94.6542
			1555	0.5050	94.6542
			3111	0.5100	94.6542
			3111 & over	0.6100	405.8080

Where employee has claimed the tax free threshold in Tax file number declaration Scale 2					
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	—	—
395	0.1900	67.4635	395	0.1900	67.4635
493	0.2900	106.9673	493	0.2900	106.9673
711	0.2100	67.4642	711	0.2100	67.4642
1282	0.3477	165.4431	1025	0.3477	165.4431
1538	0.3450	161.9815	1142	0.4077	165.4431
3461	0.3900	231.2123	1259	0.4127	165.4431
3461 & over	0.4900	577.3662	1282	0.4277	165.4431
			1325	0.4250	161.9815
			1425	0.4300	161.9815
			1538	0.4350	161.9815
			1543	0.4800	231.2123
			1624	0.4850	231.2123
			1787	0.4900	231.2123
			1905	0.5050	231.2123
			3461	0.5100	231.2123
			3461 & over	0.6100	577.3662

Foreign residents Scale 3					
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
1538	0.3250	0.3250	1025	0.3250	0.3250
3461	0.3700	69.2308	1142	0.3850	0.3250
3461 & over	0.4700	415.3846	1259	0.3900	0.3250
			1325	0.4050	0.3250
			1425	0.4100	0.3250
			1538	0.4150	0.3250
			1543	0.4600	69.2308
			1624	0.4650	69.2308
			1787	0.4700	69.2308
			1905	0.4850	69.2308
			3461	0.4900	69.2308
			3461 & over	0.5900	415.3846

Where employee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
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	—	—
711	0.1900	67.4635	711	0.1900	67.4635
1282	0.3277	165.4423	1025	0.3277	165.4423
1538	0.3250	161.9808	1142	0.3877	165.4423
3461	0.3700	231.2115	1259	0.3927	165.4423
3461 & over	0.4700	577.3654	1282	0.4077	165.4423
			1325	0.4050	161.9808
			1425	0.4100	161.9808
			1538	0.4150	161.9808
			1543	0.4600	231.2115
			1624	0.4650	231.2115
			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

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
44	8.00	—	14.00	—	—
45	9.00	—	15.00	—	—
116	25.00	—	38.00	—	—
117	25.00	—	38.00	—	—
249	56.00	—	81.00	—	—
250	56.00	—	81.00	—	—
354	80.00	—	115.00	—	—
355	81.00	—	115.00	—	—
360	82.00	1.00	117.00	1.00	1.00
361	82.00	1.00	117.00	1.00	1.00
394	94.00	8.00	128.00	8.00	8.00
395	94.00	8.00	128.00	8.00	8.00
492	128.00	36.00	160.00	26.00	26.00
493	128.00	36.00	160.00	26.00	26.00
659	186.00	71.00	214.00	58.00	58.00
660	186.00	71.00	214.00	58.00	58.00
674	191.00	74.00	219.00	61.00	61.00
675	232.00	74.00	219.00	61.00	62.00
710	246.00	82.00	231.00	68.00	70.00
711	247.00	82.00	231.00	68.00	70.00
791	279.00	110.00	257.00	94.00	101.00
792	284.00	110.00	257.00	94.00	101.00
825	297.00	122.00	268.00	105.00	113.00
826	298.00	122.00	268.00	106.00	114.00
908	331.00	151.00	295.00	132.00	142.00
909	346.00	151.00	295.00	133.00	142.00
931	355.00	159.00	303.00	140.00	149.00
932	355.00	159.00	303.00	140.00	150.00
974	373.00	174.00	317.00	154.00	164.00
975	379.00	174.00	317.00	154.00	164.00
1024	400.00	191.00	333.00	170.00	181.00
1025	400.00	253.00	395.00	232.00	243.00
1074	421.00	273.00	414.00	251.00	262.00
1075	427.00	273.00	414.00	252.00	262.00
1141	456.00	300.00	439.00	277.00	289.00
1142	456.00	306.00	445.00	283.00	295.00
1187	476.00	325.00	463.00	301.00	313.00
1188	476.00	325.00	463.00	301.00	313.00
1192	478.00	327.00	465.00	303.00	315.00
1193	484.00	327.00	465.00	303.00	315.00

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
1258	516.00	354.00	491.00	329.00	342.00
1259	516.00	373.00	510.00	348.00	361.00
1274	530.00	380.00	516.00	354.00	367.00
1281	534.00	383.00	519.00	357.00	370.00
1282	534.00	383.00	519.00	358.00	370.00
1324	555.00	401.00	536.00	375.00	388.00
1325	555.00	408.00	543.00	382.00	395.00
1327	556.00	409.00	544.00	382.00	396.00
1424	604.00	451.00	584.00	422.00	437.00
1425	604.00	458.00	591.00	430.00	444.00
1437	632.00	464.00	596.00	435.00	449.00
1537	682.00	507.00	638.00	476.00	492.00
1538	683.00	508.00	639.00	477.00	492.00
1542	685.00	509.00	641.00	479.00	494.00
1543	685.00	518.00	649.00	487.00	502.00
1554	691.00	523.00	654.00	492.00	507.00
1555	699.00	523.00	654.00	492.00	508.00
1623	734.00	556.00	686.00	524.00	540.00
1624	734.00	565.00	695.00	533.00	549.00
1786	817.00	644.00	771.00	609.00	627.00
1787	817.00	672.00	798.00	636.00	654.00
1844	846.00	701.00	826.00	664.00	682.00
1845	847.00	701.00	826.00	664.00	683.00
1904	877.00	731.00	855.00	693.00	712.00
1905	877.00	741.00	865.00	703.00	722.00
2119	987.00	850.00	970.00	808.00	829.00
2120	987.00	850.00	970.00	808.00	829.00
2490	1176.00	1039.00	1151.00	989.00	1014.00
2491	1176.00	1040.00	1152.00	990.00	1015.00
2652	1258.00	1122.00	1231.00	1069.00	1095.00
2653	1259.00	1122.00	1231.00	1069.00	1096.00
2736	1301.00	1165.00	1272.00	1110.00	1137.00
2737	1302.00	1165.00	1272.00	1110.00	1138.00
2898	1384.00	1247.00	1351.00	1189.00	1218.00
2899	1384.00	1248.00	1352.00	1190.00	1219.00
2913	1391.00	1255.00	1359.00	1197.00	1226.00
2914	1392.00	1255.00	1359.00	1197.00	1226.00
3110	1492.00	1355.00	1455.00	1293.00	1324.00
3111	1493.00	1356.00	1456.00	1294.00	1325.00
3461	1706.00	1534.00	1627.00	1465.00	1500.00



# 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](http://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).

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