

# Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component

Including coefficients for calculating weekly withholding amounts incorporating SFSS component



**FOR PAYMENTS MADE ON  
OR AFTER 1 JULY 2009.**



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



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## WHO SHOULD USE THIS SCHEDULE?

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

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have an accumulated Financial Supplement debt.

## WHEN SHOULD THE SFSS COMPONENT BE CALCULATED?

You will need to calculate the Student Financial Supplement Scheme (SFSS) component when a payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'YES' to the question 'Do you have an accumulated 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 with earnings of:
  - \$829 or more if paid weekly
  - \$1,658 or more if paid fortnightly
  - \$3,592.33 or more if paid monthly, or
  - \$10,777 or more if paid quarterly.

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

- \$512 or more if paid weekly
- \$1,024 or more if paid fortnightly
- \$2,218.67 or more if paid monthly, or
- \$6,656 or more if paid quarterly.

The SFSS component is to be withheld from all earnings, including taxable allowances, bonuses and commissions.

**!** Do not withhold any amount for SFSS from lump sum termination payments.

## USING FORMULAS

Withholding amounts shown in the SFSS tax tables (weekly, fortnightly and monthly) can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

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

- $y$  is the weekly SFSS component
- $x$  is the weekly earnings – or weekly equivalent of earnings – rounded down to whole dollars plus 99 cents, and
- the value of the coefficient  $a$  is as shown in the tables below.

### Tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 828.99	0
829.00 to 1,017.99	2
1,018.00 to 1,445.99	3
1,446.00 & over	4

### No tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 511.99	0
512.00 to 700.99	2
701.00 to 1,127.99	3
1,128.00 & over	4

These rates apply to the total earnings of the payee.

## CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY SFSS COMPONENT

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

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

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

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

## ROUNDING OF COMPONENT AMOUNTS

Round SFSS components to the nearest dollar. Values ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

## EXAMPLES

- 1 Payee has claimed the tax-free threshold and has weekly earnings of \$850.62.  
SFSS component =  $\$850.99 \times 2\% = \$17.00$  rounded to the nearest dollar.
- 2 Payee has claimed the tax-free threshold and has fortnightly earnings of \$1,870.68.  
Weekly equivalent of \$1,870.68 = \$935.99 (\$1,870.68 divided by two, ignoring cents and adding 99 cents).  
Weekly SFSS component =  $\$935.99 \times 2\% = \$19.00$  rounded to the nearest dollar.  
Fortnightly SFSS component =  $\$38.00$  ( $\$19.00 \times 2$ ).
- 3 Payee has claimed the tax-free threshold and has monthly earnings of \$5,060.83.  
Weekly equivalent of \$5,060.83 = \$1,167.99 ( $\$5,060.83 \times 3/13$ , ignoring cents and adding 99 cents).  
Weekly SFSS component =  $\$1,167.99 \times 3\% = \$35.00$  rounded to the nearest dollar.  
Monthly SFSS component =  $\$152.00$  ( $\$35.00 \times 13/3$ , rounded to the nearest dollar).

## ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this schedule should be tested for accuracy against the sample data provided on the following pages. You should only use such software if it produces the exact amounts shown in the tables.

## CHANGE TO WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES

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

From 1 July 2009, the maximum amount of LITO will increase from \$1,200 to \$1,350.

**COEFFICIENTS FOR CALCULATION OF WEEKLY WITHHOLDING AMOUNTS  
INCORPORATING SFSS COMPONENT**

A payee'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 *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). These formulas are effective for payments made on or after 1 July 2009.

**!** If two payees 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 of which 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 where the payee has not provided a tax file number.

Where tax free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
259	0.1650	0.1650	259	0.1650	0.1650
355	0.2346	18.0692	355	0.2346	18.0692
908	0.3350	53.7885	512	0.3350	53.7885
1221	0.3150	35.6154	701	0.3550	53.7885
3144	0.3950	133.3077	908	0.3650	53.7885
3144 & over	0.4650	353.4038	1128	0.3450	35.6154
			1221	0.3550	35.6154
			3144	0.4350	133.3077
			3144 & over	0.5050	353.4038

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
339	0.1514	29.7115	339	0.1514	29.7115
398	0.2523	63.9308	398	0.2523	63.9308
571	0.1665	29.7117	571	0.1665	29.7117
666	0.1867	41.2502	666	0.1867	41.2502
1219	0.3350	140.1502	829	0.3350	140.1502
1532	0.3150	115.7540	1018	0.3550	140.1502
3455	0.3950	238.3387	1219	0.3650	140.1502
3455 & over	0.4650	480.2156	1446	0.3450	115.7540
			1532	0.3550	115.7540
			3455	0.4350	238.3387
			3455 & over	0.5050	480.2156

Foreign residents Scale 3					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
673	0.2900	0.2900	673	0.2900	0.2900
1538	0.3000	6.7308	829	0.3000	6.7308
3461	0.3800	129.8077	1018	0.3200	6.7308
3461 & over	0.4500	372.1154	1446	0.3300	6.7308
			1538	0.3400	6.7308
			3461	0.4200	129.8077
			3461 & over	0.4900	372.1154

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
571	0.1514	29.7115	571	0.1514	29.7115
666	0.1716	41.2500	666	0.1716	41.2500
1219	0.3200	140.2423	829	0.3200	140.2423
1532	0.3000	115.8462	1018	0.3400	140.2423
3455	0.3800	238.4308	1219	0.3500	140.2423
3455 & over	0.4500	480.3077	1446	0.3300	115.8462
			1532	0.3400	115.8462
			3455	0.4200	238.4308
			3455 & over	0.4900	480.3077

Where payee 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
196	—	—	196	—	—
572	0.1514	29.7115	572	0.1514	29.7115
666	0.2220	70.1202	666	0.2220	70.1202
673	0.3700	168.8048	673	0.3700	168.8048
1219	0.3275	140.1966	829	0.3275	140.1966
1532	0.3075	115.8004	1018	0.3475	140.1966
3455	0.3875	238.3850	1219	0.3575	140.1966
3455 & over	0.4575	480.2620	1446	0.3375	115.8004
			1532	0.3475	115.8004
			3455	0.4275	238.3850
			3455 & over	0.4975	480.2620

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated FS Debt			WITH accumulated FS Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
198	—	—	198	—	—
342	0.1500	29.7115	342	0.1500	29.7115
402	0.2500	63.9308	402	0.2500	63.9308
576	0.1650	29.7117	576	0.1650	29.7117
673	0.1850	41.2502	673	0.1850	41.2502
1225	0.3350	142.2117	829	0.3350	142.2117
1538	0.3150	117.6925	1018	0.3550	142.2117
3461	0.3950	240.7694	1225	0.3650	142.2117
3461 & over	0.4650	483.0771	1446	0.3450	117.6925
			1538	0.3550	117.6925
			3461	0.4350	240.7694
			3461 & over	0.5050	483.0771

**!** The Financial Supplement (FS) debt does not apply to Scale 4 (where the payee has not provided a Tax file number).

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

Weekly earnings	Weekly SFSS component	Fortnightly earnings	Fortnightly SFSS component	Monthly earnings	Monthly SFSS component
\$	\$	\$	\$	\$	\$
829	17.00	1658	34.00	3592.33	74.00
830	17.00	1660	34.00	3596.67	74.00
892	18.00	1784	36.00	3865.33	78.00
893	18.00	1786	36.00	3869.67	78.00
954	19.00	1908	38.00	4134.00	82.00
955	19.00	1910	38.00	4138.33	82.00
1017	20.00	2034	40.00	4407.00	87.00
1018	31.00	2036	62.00	4411.33	134.00
1019	31.00	2038	62.00	4415.67	134.00
1125	34.00	2250	68.00	4875.00	147.00
1126	34.00	2252	68.00	4879.33	147.00
1231	37.00	2462	74.00	5334.33	160.00
1232	37.00	2464	74.00	5338.67	160.00
1338	40.00	2676	80.00	5798.00	173.00
1339	40.00	2678	80.00	5802.33	173.00
1340	40.00	2680	80.00	5806.67	173.00
1445	43.00	2890	86.00	6261.67	186.00
1446	58.00	2892	116.00	6266.00	251.00
1447	58.00	2894	116.00	6270.33	251.00
1566	63.00	3132	126.00	6786.00	273.00
1567	63.00	3134	126.00	6790.33	273.00

**SAMPLE DATA**

**Weekly withholding amounts incorporating SFSS component**

Weekly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
195	32.00	—	57.00	—	—	—
196	32.00	—	57.00	—	—	—
197	33.00	—	57.00	—	—	—
198	33.00	—	57.00	—	—	—
258	43.00	9.00	75.00	9.00	9.00	9.00
259	43.00	10.00	75.00	10.00	10.00	9.00
338	61.00	22.00	98.00	22.00	22.00	21.00
339	62.00	22.00	98.00	22.00	22.00	21.00
341	62.00	22.00	99.00	22.00	22.00	22.00
342	62.00	23.00	99.00	22.00	22.00	22.00
354	65.00	26.00	103.00	24.00	24.00	25.00
355	65.00	26.00	103.00	24.00	24.00	25.00
397	80.00	36.00	115.00	31.00	31.00	36.00
398	80.00	37.00	115.00	31.00	31.00	36.00
401	81.00	37.00	116.00	31.00	31.00	37.00
402	81.00	37.00	117.00	31.00	31.00	37.00
511	118.00	56.00	148.00	48.00	48.00	55.00
512	128.00	56.00	148.00	48.00	48.00	55.00
570	149.00	65.00	165.00	57.00	57.00	65.00
571	149.00	66.00	166.00	57.00	57.00	65.00
572	150.00	66.00	166.00	57.00	57.00	65.00
573	150.00	66.00	166.00	57.00	57.00	65.00
575	151.00	66.00	167.00	58.00	58.00	65.00
576	151.00	66.00	167.00	58.00	58.00	65.00
665	183.00	83.00	193.00	73.00	78.00	82.00
666	183.00	83.00	193.00	73.00	78.00	82.00
672	185.00	85.00	195.00	75.00	80.00	83.00
673	185.00	86.00	195.00	75.00	81.00	84.00

Weekly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
700	195.00	95.00	204.00	84.00	89.00	93.00
701	202.00	95.00	204.00	84.00	90.00	93.00
828	249.00	138.00	242.00	125.00	131.00	135.00
829	249.00	154.00	259.00	142.00	148.00	152.00
907	278.00	182.00	284.00	168.00	175.00	180.00
908	278.00	183.00	284.00	169.00	176.00	180.00
1017	316.00	221.00	319.00	206.00	214.00	219.00
1018	316.00	232.00	330.00	216.00	224.00	230.00
1127	354.00	272.00	366.00	255.00	263.00	270.00
1128	365.00	272.00	366.00	255.00	263.00	270.00
1218	397.00	305.00	396.00	286.00	296.00	303.00
1219	397.00	305.00	396.00	287.00	296.00	303.00
1220	398.00	305.00	396.00	287.00	296.00	303.00
1221	398.00	306.00	397.00	287.00	297.00	304.00
1224	400.00	307.00	398.00	288.00	298.00	305.00
1225	400.00	307.00	398.00	289.00	298.00	305.00
1445	496.00	383.00	470.00	361.00	372.00	381.00
1446	496.00	398.00	485.00	376.00	387.00	396.00
1531	533.00	428.00	514.00	405.00	417.00	426.00
1532	534.00	429.00	514.00	405.00	417.00	427.00
1537	536.00	431.00	516.00	408.00	419.00	428.00
1538	536.00	431.00	517.00	408.00	420.00	429.00
3143	1234.00	1129.00	1191.00	1082.00	1106.00	1127.00
3144	1235.00	1130.00	1191.00	1082.00	1106.00	1127.00
3454	1391.00	1265.00	1321.00	1213.00	1239.00	1262.00
3455	1392.00	1265.00	1322.00	1213.00	1239.00	1263.00
3460	1394.00	1268.00	1324.00	1216.00	1242.00	1265.00
3461	1395.00	1268.00	1324.00	1216.00	1242.00	1265.00

! Withholding amounts incorporating the SFSS component calculated by using the coefficients on page 3 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.

**Fortnightly withholding amounts incorporating SFSS component**

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
390	64.00	—	114.00	—	—	—
392	64.00	—	114.00	—	—	—
394	66.00	—	114.00	—	—	—
396	66.00	—	114.00	—	—	—
516	86.00	18.00	150.00	18.00	18.00	18.00
518	86.00	20.00	150.00	20.00	20.00	18.00
676	122.00	44.00	196.00	44.00	44.00	42.00
678	124.00	44.00	196.00	44.00	44.00	42.00
682	124.00	44.00	198.00	44.00	44.00	44.00
684	124.00	46.00	198.00	44.00	44.00	44.00
708	130.00	52.00	206.00	48.00	48.00	50.00
710	130.00	52.00	206.00	48.00	48.00	50.00
794	160.00	72.00	230.00	62.00	62.00	72.00
796	160.00	74.00	230.00	62.00	62.00	72.00
802	162.00	74.00	232.00	62.00	62.00	74.00
804	162.00	74.00	234.00	62.00	62.00	74.00
1022	236.00	112.00	296.00	96.00	96.00	110.00
1024	256.00	112.00	296.00	96.00	96.00	110.00
1140	298.00	130.00	330.00	114.00	114.00	130.00
1142	298.00	132.00	332.00	114.00	114.00	130.00
1144	300.00	132.00	332.00	114.00	114.00	130.00
1146	300.00	132.00	332.00	114.00	114.00	130.00
1150	302.00	132.00	334.00	116.00	116.00	130.00
1152	302.00	132.00	334.00	116.00	116.00	130.00
1330	366.00	166.00	386.00	146.00	156.00	164.00
1332	366.00	166.00	386.00	146.00	156.00	164.00
1344	370.00	170.00	390.00	150.00	160.00	166.00
1346	370.00	172.00	390.00	150.00	162.00	168.00

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
1400	390.00	190.00	408.00	168.00	178.00	186.00
1402	404.00	190.00	408.00	168.00	180.00	186.00
1656	498.00	276.00	484.00	250.00	262.00	270.00
1658	498.00	308.00	518.00	284.00	296.00	304.00
1814	556.00	364.00	568.00	336.00	350.00	360.00
1816	556.00	366.00	568.00	338.00	352.00	360.00
2034	632.00	442.00	638.00	412.00	428.00	438.00
2036	632.00	464.00	660.00	432.00	448.00	460.00
2254	708.00	544.00	732.00	510.00	526.00	540.00
2256	730.00	544.00	732.00	510.00	526.00	540.00
2436	794.00	610.00	792.00	572.00	592.00	606.00
2438	794.00	610.00	792.00	574.00	592.00	606.00
2440	796.00	610.00	792.00	574.00	592.00	606.00
2442	796.00	612.00	794.00	574.00	594.00	608.00
2448	800.00	614.00	796.00	576.00	596.00	610.00
2450	800.00	614.00	796.00	578.00	596.00	610.00
2890	992.00	766.00	940.00	722.00	744.00	762.00
2892	992.00	796.00	970.00	752.00	774.00	792.00
3062	1066.00	856.00	1028.00	810.00	834.00	852.00
3064	1068.00	858.00	1028.00	810.00	834.00	854.00
3074	1072.00	862.00	1032.00	816.00	838.00	856.00
3076	1072.00	862.00	1034.00	816.00	840.00	858.00
6286	2468.00	2258.00	2382.00	2164.00	2212.00	2254.00
6288	2470.00	2260.00	2382.00	2164.00	2212.00	2254.00
6908	2782.00	2530.00	2642.00	2426.00	2478.00	2524.00
6910	2784.00	2530.00	2644.00	2426.00	2478.00	2526.00
6920	2788.00	2536.00	2648.00	2432.00	2484.00	2530.00
6922	2790.00	2536.00	2648.00	2432.00	2484.00	2530.00

**Monthly withholding amounts incorporating SFSS component**

Monthly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
845.00	139.00	—	247.00	—	—	—
849.33	139.00	—	247.00	—	—	—
853.67	143.00	—	247.00	—	—	—
858.00	143.00	—	247.00	—	—	—
1118.00	186.00	39.00	325.00	39.00	39.00	39.00
1122.33	186.00	43.00	325.00	43.00	43.00	39.00
1464.67	264.00	95.00	425.00	95.00	95.00	91.00
1469.00	269.00	95.00	425.00	95.00	95.00	91.00
1477.67	269.00	95.00	429.00	95.00	95.00	95.00
1482.00	269.00	100.00	429.00	95.00	95.00	95.00
1534.00	282.00	113.00	446.00	104.00	104.00	108.00
1538.33	282.00	113.00	446.00	104.00	104.00	108.00
1720.33	347.00	156.00	498.00	134.00	134.00	156.00
1724.67	347.00	160.00	498.00	134.00	134.00	156.00
1737.67	351.00	160.00	503.00	134.00	134.00	160.00
1742.00	351.00	160.00	507.00	134.00	134.00	160.00
2214.33	511.00	243.00	641.00	208.00	208.00	238.00
2218.67	555.00	243.00	641.00	208.00	208.00	238.00
2470.00	646.00	282.00	715.00	247.00	247.00	282.00
2474.33	646.00	286.00	719.00	247.00	247.00	282.00
2478.67	650.00	286.00	719.00	247.00	247.00	282.00
2483.00	650.00	286.00	719.00	247.00	247.00	282.00
2491.67	654.00	286.00	724.00	251.00	251.00	282.00
2496.00	654.00	286.00	724.00	251.00	251.00	282.00
2881.67	793.00	360.00	836.00	316.00	338.00	355.00
2886.00	793.00	360.00	836.00	316.00	338.00	355.00
2912.00	802.00	368.00	845.00	325.00	347.00	360.00
2916.33	802.00	373.00	845.00	325.00	351.00	364.00

Monthly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
3033.33	845.00	412.00	884.00	364.00	386.00	403.00
3037.67	875.00	412.00	884.00	364.00	390.00	403.00
3588.00	1079.00	598.00	1049.00	542.00	568.00	585.00
3592.33	1079.00	667.00	1122.00	615.00	641.00	659.00
3930.33	1205.00	789.00	1231.00	728.00	758.00	780.00
3934.67	1205.00	793.00	1231.00	732.00	763.00	780.00
4407.00	1369.00	958.00	1382.00	893.00	927.00	949.00
4411.33	1369.00	1005.00	1430.00	936.00	971.00	997.00
4883.67	1534.00	1179.00	1586.00	1105.00	1140.00	1170.00
4888.00	1582.00	1179.00	1586.00	1105.00	1140.00	1170.00
5278.00	1720.00	1322.00	1716.00	1239.00	1283.00	1313.00
5282.33	1720.00	1322.00	1716.00	1244.00	1283.00	1313.00
5286.67	1725.00	1322.00	1716.00	1244.00	1283.00	1313.00
5291.00	1725.00	1326.00	1720.00	1244.00	1287.00	1317.00
5304.00	1733.00	1330.00	1725.00	1248.00	1291.00	1322.00
5308.33	1733.00	1330.00	1725.00	1252.00	1291.00	1322.00
6261.67	2149.00	1660.00	2037.00	1564.00	1612.00	1651.00
6266.00	2149.00	1725.00	2102.00	1629.00	1677.00	1716.00
6634.33	2310.00	1855.00	2227.00	1755.00	1807.00	1846.00
6638.67	2314.00	1859.00	2227.00	1755.00	1807.00	1850.00
6660.33	2323.00	1868.00	2236.00	1768.00	1816.00	1855.00
6664.67	2323.00	1868.00	2240.00	1768.00	1820.00	1859.00
13619.67	5347.00	4892.00	5161.00	4689.00	4793.00	4884.00
13624.00	5352.00	4897.00	5161.00	4689.00	4793.00	4884.00
14967.33	6028.00	5482.00	5724.00	5256.00	5369.00	5469.00
14971.67	6032.00	5482.00	5729.00	5256.00	5369.00	5473.00
14993.33	6041.00	5495.00	5737.00	5269.00	5382.00	5482.00
14997.67	6045.00	5495.00	5737.00	5269.00	5382.00	5482.00

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**PUBLISHED BY**

Australian Taxation Office  
Canberra  
May 2009

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This publication was current at **May 2009**.

JS 13590