

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

Including coefficients for calculating weekly withholding amounts incorporating SFSS component and temporary flood and cyclone reconstruction levy (flood levy)



FOR PAYMENTS MADE ON OR AFTER 1 JULY 2011 TO 30 JUNE 2012.



If you have payees that have claimed the flood levy exemption use *Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component – flood levy exemption* (NAT 3305E).



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.



For more information:

- visit www.ato.gov.au
- use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees.



WHO SHOULD USE THIS SCHEDULE?

- Do not use this table if your payee has claimed the flood levy exemption on the *Flood levy exemption declaration* (NAT 73797).

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.

FLOOD LEVY

The government introduced a temporary flood and cyclone reconstruction levy (flood levy) applying to income for 2011–12 financial year only.

Individual payees, both residents and foreign residents who have a taxable income over \$50,000 in the 2011–12 year will have to pay the flood levy.

Some payees will be exempt from the flood levy if they have been affected by a natural disaster.

- If your payee wants to claim an exemption from paying the flood levy, they will need to complete a *Flood levy exemption declaration* (NAT 73797).

- For more information about the flood levy visit www.ato.gov.au/floodlevy

The table below outlines the flood levy rates for the 2011–12 year.

Taxable income	Flood levy on this income
\$0 to \$50,000	Nil
\$50,001 to \$100,000	Half a cent for each \$1 over \$50,000
Over \$100,000	\$250 plus 1c for each \$1 over \$100,000

- The flood levy rates have been incorporated into the amounts you withhold using this table.

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:
 - \$907 or more if paid weekly
 - \$1,814 or more if paid fortnightly
 - \$3,930.33 or more if paid monthly, or
 - \$11,791 or more if paid quarterly.

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

- \$590 or more if paid weekly
- \$1,180 or more if paid fortnightly
- \$2,556.67 or more if paid monthly, or
- \$7,670 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 906.99	0
907.00 to 1,113.99	2
1,114.00 to 1,580.99	3
1,581.00 & over	4

No tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 589.99	0
590.00 to 796.99	2
797.00 to 1,263.99	3
1,264.00 & 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 \$909.62.

SFSS component = $\$909.99 \times 2\% = \18.00 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 ($\19.00×2).

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. The results obtained when using the coefficients in this table may differ slightly from the sums of the amounts shown in the PAYG tax tables. The differences result from the rounding of components.

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 70% 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.

The maximum amount of LITO is \$1,500.

**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 2011.

! 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
394	0.2284	16.4596	394	0.2284	16.4596
644	0.3430	61.6385	590	0.3430	61.6385
980	0.3480	64.8596	644	0.3630	61.6385
1221	0.3200	37.3981	797	0.3680	64.8596
1605	0.3900	122.8788	980	0.3780	64.8596
3144	0.3950	130.9077	1221	0.3500	37.3981
3144 & over	0.4750	382.4462	1264	0.4200	122.8788
			1605	0.4300	122.8788
			3144	0.4350	130.9077
			3144 & over	0.5150	382.4462

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
244	—	—	244	—	—
359	0.1513	36.9231	359	0.1513	36.9231
422	0.2522	73.1519	422	0.2522	73.1519
571	0.1664	36.9239	571	0.1664	36.9239
705	0.1947	53.0778	705	0.1947	53.0778
955	0.3430	157.6978	907	0.3430	157.6978
1291	0.3480	162.4747	955	0.3630	157.6978
1532	0.3200	126.3009	1114	0.3680	162.4747
1916	0.3900	233.5624	1291	0.3780	162.4747
3455	0.3950	243.1470	1532	0.3500	126.3009
3455 & over	0.4750	519.5778	1581	0.4200	233.5624
			1916	0.4300	233.5624
			3455	0.4350	243.1470
			3455 & over	0.5150	519.5778

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
711	0.2900	0.2900	711	0.2900	0.2900
961	0.3000	7.1154	907	0.3000	7.1154
1538	0.3050	11.9231	961	0.3200	7.1154
1923	0.3750	119.6154	1114	0.3250	11.9231
3461	0.3800	129.2308	1538	0.3350	11.9231
3461 & over	0.4600	406.1538	1581	0.4050	119.6154
			1923	0.4150	119.6154
			3461	0.4200	129.2308
			3461 & over	0.5000	406.1538

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
244	—	—	244	—	—
571	0.1513	36.9231	571	0.1513	36.9231
705	0.1796	53.0769	705	0.1796	53.0769
955	0.3280	157.7892	907	0.3280	157.7892
1291	0.3330	162.5662	955	0.3480	157.7892
1532	0.3050	126.3923	1114	0.3530	162.5662
1916	0.3750	233.6538	1291	0.3630	162.5662
3455	0.3800	243.2385	1532	0.3350	126.3923
3455 & over	0.4600	519.6692	1581	0.4050	233.6538
			1916	0.4150	233.6538
			3455	0.4200	243.2385
			3455 & over	0.5000	519.6692

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
244	—	—	244	—	—
571	0.1513	36.9231	571	0.1513	36.9231
606	0.1796	53.0769	606	0.1796	53.0769
705	0.2300	83.6433	705	0.2300	83.6433
713	0.3780	188.0479	713	0.3780	188.0479
955	0.3355	157.7438	907	0.3355	157.7438
1291	0.3405	162.5207	955	0.3555	157.7438
1532	0.3125	126.3468	1114	0.3605	162.5207
1916	0.3825	233.6084	1291	0.3705	162.5207
3455	0.3875	243.1930	1532	0.3425	126.3468
3455 & over	0.4675	519.6238	1581	0.4125	233.6084
			1916	0.4225	233.6084
			3455	0.4275	243.1930
			3455 & over	0.5075	519.6238

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
246	—	—	246	—	—
362	0.1500	36.9231	362	0.1500	36.9231
426	0.2500	73.1519	426	0.2500	73.1519
576	0.1650	36.9239	576	0.1650	36.9239
711	0.1930	53.0778	711	0.1930	53.0778
961	0.3430	159.8086	907	0.3430	159.8086
1298	0.3480	164.6163	961	0.3630	159.8086
1538	0.3200	128.2701	1114	0.3680	164.6163
1923	0.3900	235.9624	1298	0.3780	164.6163
3461	0.3950	245.5778	1538	0.3500	128.2701
3461 & over	0.4750	522.5009	1581	0.4200	235.9624
			1923	0.4300	235.9624
			3461	0.4350	245.5778
			3461 & over	0.5150	522.5009

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

! Withholding amounts incorporating the SFSS component calculated by using the coefficients on page 4 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
\$	\$	\$	\$	\$	\$
907	18.00	1814	36.00	3930.33	78.00
908	18.00	1816	36.00	3934.67	78.00
976	20.00	1952	40.00	4229.33	87.00
977	20.00	1954	40.00	4233.67	87.00
1044	21.00	2088	42.00	4524.00	91.00
1045	21.00	2090	42.00	4528.33	91.00
1113	22.00	2226	44.00	4823.00	95.00
1114	33.00	2228	66.00	4827.33	143.00
1115	33.00	2230	66.00	4831.67	143.00
1231	37.00	2462	74.00	5334.33	160.00
1232	37.00	2464	74.00	5338.67	160.00
1347	40.00	2694	80.00	5837.00	173.00
1348	40.00	2696	80.00	5841.33	173.00
1463	44.00	2926	88.00	6339.67	191.00
1464	44.00	2928	88.00	6344.00	191.00
1465	44.00	2930	88.00	6348.33	191.00
1580	47.00	3160	94.00	6846.67	204.00
1581	63.00	3162	126.00	6851.00	273.00
1582	63.00	3164	126.00	6855.33	273.00
1701	68.00	3402	136.00	7371.00	295.00
1702	68.00	3404	136.00	7375.33	295.00

SAMPLE DATA

Weekly withholding amounts incorporating SFSS component

Weekly earnings	Amounts to be withheld						Weekly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7		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		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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
243	40.00	—	70.00	—	—	—	907	278.00	172.00	283.00	158.00	165.00	170.00
244	40.00	—	71.00	—	—	—	955	297.00	189.00	299.00	175.00	182.00	187.00
246	41.00	—	71.00	—	—	—	960	298.00	191.00	300.00	177.00	184.00	189.00
258	43.00	2.00	75.00	2.00	2.00	2.00	961	299.00	192.00	301.00	177.00	184.00	189.00
259	43.00	2.00	75.00	2.00	2.00	2.00	979	306.00	198.00	307.00	183.00	191.00	196.00
358	66.00	17.00	104.00	17.00	17.00	17.00	980	306.00	199.00	307.00	184.00	191.00	196.00
359	66.00	18.00	104.00	18.00	18.00	17.00	1113	352.00	247.00	350.00	231.00	239.00	245.00
361	66.00	18.00	105.00	18.00	18.00	17.00	1114	353.00	259.00	362.00	242.00	251.00	257.00
362	66.00	18.00	105.00	18.00	18.00	18.00	1220	390.00	299.00	397.00	281.00	290.00	297.00
394	74.00	26.00	114.00	23.00	23.00	26.00	1221	390.00	299.00	397.00	281.00	290.00	297.00
421	83.00	33.00	122.00	27.00	27.00	32.00	1264	421.00	316.00	412.00	297.00	306.00	314.00
422	83.00	33.00	122.00	27.00	27.00	33.00	1290	432.00	326.00	421.00	306.00	316.00	323.00
426	85.00	34.00	124.00	28.00	28.00	34.00	1291	433.00	326.00	421.00	306.00	316.00	324.00
570	134.00	58.00	165.00	49.00	49.00	57.00	1297	435.00	328.00	423.00	308.00	318.00	326.00
571	135.00	58.00	166.00	50.00	50.00	57.00	1298	436.00	328.00	423.00	309.00	319.00	326.00
575	136.00	59.00	167.00	50.00	50.00	58.00	1532	536.00	410.00	502.00	387.00	399.00	408.00
576	136.00	59.00	167.00	51.00	51.00	58.00	1537	538.00	412.00	503.00	389.00	401.00	410.00
589	141.00	62.00	171.00	53.00	53.00	61.00	1538	539.00	413.00	504.00	390.00	401.00	410.00
590	153.00	62.00	171.00	53.00	53.00	61.00	1580	557.00	430.00	521.00	407.00	419.00	428.00
606	159.00	65.00	176.00	56.00	56.00	64.00	1581	557.00	447.00	537.00	423.00	435.00	444.00
643	172.00	72.00	186.00	63.00	64.00	71.00	1605	568.00	457.00	547.00	433.00	445.00	455.00
644	172.00	73.00	187.00	63.00	65.00	71.00	1915	703.00	590.00	676.00	561.00	576.00	588.00
705	195.00	84.00	204.00	74.00	79.00	83.00	1916	703.00	591.00	676.00	562.00	576.00	588.00
710	197.00	86.00	206.00	75.00	81.00	84.00	1922	706.00	593.00	678.00	564.00	579.00	591.00
711	197.00	87.00	206.00	76.00	81.00	84.00	1923	706.00	594.00	679.00	565.00	579.00	591.00
712	198.00	87.00	207.00	76.00	81.00	85.00	3144	1237.00	1125.00	1192.00	1078.00	1101.00	1122.00
713	198.00	87.00	207.00	76.00	82.00	85.00	3454	1397.00	1260.00	1322.00	1208.00	1234.00	1257.00
797	237.00	116.00	232.00	104.00	110.00	114.00	3455	1397.00	1260.00	1322.00	1208.00	1234.00	1258.00
906	278.00	153.00	265.00	140.00	147.00	151.00	3461	1400.00	1263.00	1325.00	1211.00	1237.00	1260.00

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
\$	\$	\$	\$	\$	\$	\$
486	80.00	—	140.00	—	—	—
488	80.00	—	142.00	—	—	—
492	82.00	—	142.00	—	—	—
516	86.00	4.00	150.00	4.00	4.00	4.00
518	86.00	4.00	150.00	4.00	4.00	4.00
716	132.00	34.00	208.00	34.00	34.00	34.00
718	132.00	36.00	208.00	36.00	36.00	34.00
722	132.00	36.00	210.00	36.00	36.00	34.00
724	132.00	36.00	210.00	36.00	36.00	36.00
788	148.00	52.00	228.00	46.00	46.00	52.00
842	166.00	66.00	244.00	54.00	54.00	64.00
844	166.00	66.00	244.00	54.00	54.00	66.00
852	170.00	68.00	248.00	56.00	56.00	68.00
1140	268.00	116.00	330.00	98.00	98.00	114.00
1142	270.00	116.00	332.00	100.00	100.00	114.00
1150	272.00	118.00	334.00	100.00	100.00	116.00
1152	272.00	118.00	334.00	102.00	102.00	116.00
1178	282.00	124.00	342.00	106.00	106.00	122.00
1180	306.00	124.00	342.00	106.00	106.00	122.00
1212	318.00	130.00	352.00	112.00	112.00	128.00
1286	344.00	144.00	372.00	126.00	128.00	142.00
1288	344.00	146.00	374.00	126.00	130.00	142.00
1410	390.00	168.00	408.00	148.00	158.00	166.00
1420	394.00	172.00	412.00	150.00	162.00	168.00
1422	394.00	174.00	412.00	152.00	162.00	168.00
1424	396.00	174.00	414.00	152.00	164.00	170.00
1426	396.00	174.00	414.00	152.00	164.00	170.00
1594	474.00	232.00	464.00	208.00	220.00	228.00
1812	556.00	306.00	530.00	280.00	294.00	302.00

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
\$	\$	\$	\$	\$	\$	\$
1814	556.00	344.00	566.00	316.00	330.00	340.00
1910	594.00	378.00	598.00	350.00	364.00	374.00
1920	596.00	382.00	600.00	354.00	368.00	378.00
1922	598.00	384.00	602.00	354.00	368.00	378.00
1958	612.00	396.00	614.00	368.00	382.00	392.00
1960	612.00	398.00	614.00	368.00	382.00	392.00
2226	704.00	494.00	700.00	462.00	478.00	490.00
2228	706.00	518.00	724.00	484.00	502.00	514.00
2440	780.00	598.00	794.00	562.00	580.00	594.00
2442	780.00	598.00	794.00	562.00	580.00	594.00
2528	842.00	632.00	824.00	594.00	612.00	628.00
2580	864.00	652.00	842.00	612.00	632.00	646.00
2582	866.00	652.00	842.00	612.00	632.00	648.00
2594	870.00	656.00	846.00	616.00	636.00	652.00
2596	872.00	656.00	846.00	618.00	638.00	652.00
3064	1072.00	820.00	1004.00	774.00	798.00	816.00
3074	1076.00	824.00	1006.00	778.00	802.00	820.00
3076	1078.00	826.00	1008.00	780.00	802.00	820.00
3160	1114.00	860.00	1042.00	814.00	838.00	856.00
3162	1114.00	894.00	1074.00	846.00	870.00	888.00
3210	1136.00	914.00	1094.00	866.00	890.00	910.00
3830	1406.00	1180.00	1352.00	1122.00	1152.00	1176.00
3832	1406.00	1182.00	1352.00	1124.00	1152.00	1176.00
3844	1412.00	1186.00	1356.00	1128.00	1158.00	1182.00
3846	1412.00	1188.00	1358.00	1130.00	1158.00	1182.00
6288	2474.00	2250.00	2384.00	2156.00	2202.00	2244.00
6908	2794.00	2520.00	2644.00	2416.00	2468.00	2514.00
6910	2794.00	2520.00	2644.00	2416.00	2468.00	2516.00
6922	2800.00	2526.00	2650.00	2422.00	2474.00	2520.00

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
\$	\$	\$	\$	\$	\$	\$
1053.00	173.00	—	303.00	—	—	—
1057.33	173.00	—	308.00	—	—	—
1066.00	178.00	—	308.00	—	—	—
1118.00	186.00	9.00	325.00	9.00	9.00	9.00
1122.33	186.00	9.00	325.00	9.00	9.00	9.00
1551.33	286.00	74.00	451.00	74.00	74.00	74.00
1555.67	286.00	78.00	451.00	78.00	78.00	74.00
1564.33	286.00	78.00	455.00	78.00	78.00	74.00
1568.67	286.00	78.00	455.00	78.00	78.00	78.00
1707.33	321.00	113.00	494.00	100.00	100.00	113.00
1824.33	360.00	143.00	529.00	117.00	117.00	139.00
1828.67	360.00	143.00	529.00	117.00	117.00	143.00
1846.00	368.00	147.00	537.00	121.00	121.00	147.00
2470.00	581.00	251.00	715.00	212.00	212.00	247.00
2474.33	585.00	251.00	719.00	217.00	217.00	247.00
2491.67	589.00	256.00	724.00	217.00	217.00	251.00
2496.00	589.00	256.00	724.00	221.00	221.00	251.00
2552.33	611.00	269.00	741.00	230.00	230.00	264.00
2556.67	663.00	269.00	741.00	230.00	230.00	264.00
2626.00	689.00	282.00	763.00	243.00	243.00	277.00
2786.33	745.00	312.00	806.00	273.00	277.00	308.00
2790.67	745.00	316.00	810.00	273.00	282.00	308.00
3055.00	845.00	364.00	884.00	321.00	342.00	360.00
3076.67	854.00	373.00	893.00	325.00	351.00	364.00
3081.00	854.00	377.00	893.00	329.00	351.00	364.00
3085.33	858.00	377.00	897.00	329.00	351.00	368.00
3089.67	858.00	377.00	897.00	329.00	355.00	368.00
3453.67	1027.00	503.00	1005.00	451.00	477.00	494.00
3926.00	1205.00	663.00	1148.00	607.00	637.00	654.00

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
\$	\$	\$	\$	\$	\$	\$
3930.33	1205.00	745.00	1226.00	685.00	715.00	737.00
4138.33	1287.00	819.00	1296.00	758.00	789.00	810.00
4160.00	1291.00	828.00	1300.00	767.00	797.00	819.00
4164.33	1296.00	832.00	1304.00	767.00	797.00	819.00
4242.33	1326.00	858.00	1330.00	793.00	828.00	849.00
4246.67	1326.00	862.00	1330.00	797.00	828.00	849.00
4823.00	1525.00	1070.00	1517.00	1001.00	1036.00	1062.00
4827.33	1530.00	1122.00	1569.00	1049.00	1088.00	1114.00
5286.67	1690.00	1296.00	1720.00	1218.00	1257.00	1287.00
5291.00	1690.00	1296.00	1720.00	1218.00	1257.00	1287.00
5477.33	1824.00	1369.00	1785.00	1287.00	1326.00	1361.00
5590.00	1872.00	1413.00	1824.00	1326.00	1369.00	1400.00
5594.33	1876.00	1413.00	1824.00	1326.00	1369.00	1404.00
5620.33	1885.00	1421.00	1833.00	1335.00	1378.00	1413.00
5624.67	1889.00	1421.00	1833.00	1339.00	1382.00	1413.00
6638.67	2323.00	1777.00	2175.00	1677.00	1729.00	1768.00
6660.33	2331.00	1785.00	2180.00	1686.00	1738.00	1777.00
6664.67	2336.00	1790.00	2184.00	1690.00	1738.00	1777.00
6846.67	2414.00	1863.00	2258.00	1764.00	1816.00	1855.00
6851.00	2414.00	1937.00	2327.00	1833.00	1885.00	1924.00
6955.00	2461.00	1980.00	2370.00	1876.00	1928.00	1972.00
8298.33	3046.00	2557.00	2929.00	2431.00	2496.00	2548.00
8302.67	3046.00	2561.00	2929.00	2435.00	2496.00	2548.00
8328.67	3059.00	2570.00	2938.00	2444.00	2509.00	2561.00
8333.00	3059.00	2574.00	2942.00	2448.00	2509.00	2561.00
13624.00	5360.00	4875.00	5165.00	4671.00	4771.00	4862.00
14967.33	6054.00	5460.00	5729.00	5235.00	5347.00	5447.00
14971.67	6054.00	5460.00	5729.00	5235.00	5347.00	5451.00
14997.67	6067.00	5473.00	5742.00	5248.00	5360.00	5460.00

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