

# Statement of formulas for calculating amounts to be withheld

Incorporating 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 claimed the flood levy exemption, use the *Statement of formulas for calculating amounts to be withheld – flood levy exemption* (NAT 1004E).



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*. The formulas stated in this schedule apply to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55) and 12-D of Schedule 1.



For more information:

- visit [www.ato.gov.au](http://www.ato.gov.au)
- use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees.



**COEFFICIENTS FOR CALCULATION OF AMOUNTS TO BE WITHHELD  
(WITHHOLDING AMOUNTS) FROM WEEKLY PAYMENTS**

Where tax-free threshold NOT claimed in <i>Tax file number declaration</i> Scale 1			Where payee is eligible to receive leave loading and has claimed tax-free threshold Scale 2			Foreign residents Scale 3			Where tax file number not provided by payee Scale 4	
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than			Earnings	Tax rate
\$	a	b	\$	a	b	\$	a	b		
259	0.1650	0.1650	244	—	—	711	0.2900	0.2900	<b>Resident</b>	
394	0.2284	16.4596	359	0.1513	36.9231	961	0.3000	7.1154	\$1 & over	0.4650
644	0.3430	61.6385	422	0.2522	73.1519	1538	0.3050	11.9231	<b>Foreign resident</b>	
980	0.3480	64.8596	571	0.1664	36.9239	1923	0.3750	119.6154	\$1 & over	0.4500
1221	0.3200	37.3981	705	0.1947	53.0778	3461	0.3800	129.2308		
1605	0.3900	122.8788	955	0.3430	157.6978	3461 & over	0.4600	406.1538		
3144	0.3950	130.9077	1291	0.3480	162.4747					
3144 & over	0.4750	382.4462	1532	0.3200	126.3009					
			1916	0.3900	233.5624					
			3455	0.3950	243.1470					
			3455 & over	0.4750	519.5778					

Where payee claimed FULL exemption from Medicare levy in <i>Medicare levy variation declaration</i> Scale 5			Where payee claimed HALF exemption from Medicare levy in <i>Medicare levy variation declaration</i> Scale 6			Where payee not eligible to receive leave loading and has claimed tax-free threshold Scale 7		
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b	\$	a	b
244	—	—	244	—	—	246	—	—
571	0.1513	36.9231	571	0.1513	36.9231	362	0.1500	36.9231
705	0.1796	53.0769	606	0.1796	53.0769	426	0.2500	73.1519
955	0.3280	157.7892	705	0.2300	83.6433	576	0.1650	36.9239
1291	0.3330	162.5662	713	0.3780	188.0479	711	0.1930	53.0778
1532	0.3050	126.3923	955	0.3355	157.7438	961	0.3430	159.8086
1916	0.3750	233.6538	1291	0.3405	162.5207	1298	0.3480	164.6163
3455	0.3800	243.2385	1532	0.3125	126.3468	1538	0.3200	128.2701
3455 & over	0.4600	519.6692	1916	0.3825	233.6084	1923	0.3900	235.9624
			3455	0.3875	243.1930	3461	0.3950	245.5778
			3455 & over	0.4675	519.6238	3461 & over	0.4750	522.5009

**NOTES**

- The flood levy has been incorporated into each of the scales except scale 4.
- If you have 27 fortnightly, or 53 weekly pays in a financial year refer to page 3 for information on withholding additional amounts from payee earnings.
- Scales 1, 2, 3, 5, 6 and 7 may be applied only where payees have provided their tax file number.
- For Scale 4 no coefficients are necessary. To calculate withholding apply tax rate to earnings, ignoring any cents in earnings and in the withholding result.
- Where a payee is not claiming the tax-free threshold use scale 1, whether or not the payee is entitled to any leave loading.
- Tax offsets may be allowed only where scales 2, 5, 6 or 7 are applied. Tax offsets include dependent spouse; zone; parent, spouse's parent or invalid relative; housekeeper; and child-housekeeper.
- Scales 1, 2, 4, 6 and 7 incorporate the Medicare levy. Scale 4 incorporates the Medicare levy for residents only.
- For scale 7 no Medicare levy is payable by a person whose taxable income for the year is \$18,839 (\$362 per week) or less. Where the taxable income exceeds \$18,839 but is less than \$22,163 (\$426 per week), the levy is shaded in at the rate of 10% of the excess over \$18,839. Where a person's taxable income is \$22,163 (\$426 per week) or more, Medicare is levied at the rate of 1.50% of total taxable income.
- The Medicare levy is also shaded in for Scales 2 and 6. The Medicare levy parameters for Scales 2, 6 and 7 are as follows:

**Medicare levy parameters**

	Scale 2		Scale 6		Scale 7	
	OLD	NEW	OLD	NEW	OLD	NEW
Weekly earnings threshold	352	359	594	606	355	362
Weekly earnings shade-in threshold	414	422	699	713	418	426
Medicare levy family threshold	30926	31514	30926	31514	31196	31789
Weekly family threshold divisor	52	52	52	52	52	52
Additional child	2865	2919	2865	2919	2865	2919
Shading out point multiplier	0.1000	0.1000	0.0500	0.0500	0.1000	0.1000
Shading out point divisor	0.0850	0.0850	0.0425	0.0425	0.0850	0.0850
Weekly levy adjustment factor	352.4800	359.1700	594.7300	606.0400	355.5400	362.2900
Medicare levy	0.0150	0.0150	0.0075	0.0075	0.0150	0.0150

## WHO SHOULD USE THIS SCHEDULE?

- Do not use this schedule if your payee has claimed the flood levy exemption. Use *Statement of formulas for calculating amounts to be withheld – flood levy exemption* (NAT 1004E).

If you develop your own payroll software package, this schedule will assist in calculating 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
- Commonwealth 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).

## 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:

- payees who have not claimed the tax-free threshold
- payees who have claimed the tax-free threshold and are eligible to receive a leave loading
- foreign residents
- payees claiming a full exemption from Medicare levy
- payees claiming a half exemption from Medicare levy
- payees who have claimed the tax-free threshold and are not eligible to receive a leave loading.

- For general information on PAYG withholding obligations and factors that may affect the amounts to be withheld, refer to pages 11 and 12 of this schedule.

## FORMULAS

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, and
- the values of the coefficients  $a$  and  $b$  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.
- For general information on withholding amounts, allowances, employment termination payments and unused annual leave and long service leave payments on termination, refer to pages 11 and 12.
- Sample data for verifying that the software program is calculating the correct withholding amounts and Medicare levy adjustments are shown on pages 7 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 \$2,500 weekly, \$5,000 fortnightly, \$10,833.33 monthly or \$32,500 quarterly.

## FLOOD LEVY

The government introduced a temporary flood and cyclone reconstruction levy (flood levy) applying to income for the 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 must 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](http://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 each of the scales except scale 4.

## ROUNDING OF WITHHOLDING AMOUNTS

Withholding amounts calculated as a result of applying the above formulas should be 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 payee does not provide a tax file number). 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, weekly payers may pay their payees 53 times instead of the usual 52. As this schedule is based on 52 pays, the extra pay may result in insufficient amounts being withheld. Tell your payees when this occurs so those who are concerned about a shortfall can ask you to withhold the additional amounts shown in the table below:

Weekly earnings \$	Additional withholding \$
725 to 1,549	3
1,550 to 3,449	4
3,450 & over	9

## WHEN THERE ARE 27 PAY PERIODS IN A FINANCIAL YEAR

In some years, fortnightly payers may pay their payees 27 times instead of the usual 26. As this schedule is based on 26 pays, the extra pay may result in insufficient amounts being withheld. Tell your payees when this occurs so those who are concerned about a shortfall can ask you to withhold the additional amounts shown in the table below:

Fortnightly earnings \$	Additional withholding \$
1,390 to 3,049	11
3,050 to 6,849	18
6,850 & over	37

## CALCULATION OF WEEKLY EARNINGS

The method of determining 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
<b>Weekly earnings</b>	<b>\$377.99</b>

## FORTNIGHTLY, MONTHLY OR QUARTERLY WITHHOLDING AMOUNTS

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

- 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, or
- 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. (See page 12 for information on tax offsets)
- 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, or
- 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.

## TAX OFFSETS

The withholding amount calculated using scales 2, 5, 6 or 7 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, or
- 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 to be allowed where withholding amounts have been calculated using scales 1, 3, 4 or 5. The amount obtained using scales 2, 6 or 7 (after allowing for any tax offsets) is reduced by any amount of Medicare levy adjustment applicable.

## PAYEES ENTITLED TO ADJUSTMENTS

A payee 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:

- \$359 or more where scale 2 is applied
- \$606 or more where scale 6 is applied, or
- \$362 or more where scale 7 is applied.

To claim the adjustment, the payee 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*.

## HOW TO CALCULATE THE MEDICARE LEVY ADJUSTMENT

To calculate the Medicare levy adjustment, your software package will need to be able to distinguish those payees who have answered 'YES' to question 9 and 'NO' to question 12 of the *Medicare levy variation declaration* from those payees who have answered 'YES' to question 12.

Where payees 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 before calculating the weekly levy adjustment for payees with weekly earnings of:

- \$422 or more where scale 2 is applied
- \$713 or more where scale 6 is applied, or
- \$426 or more where scale 7 is applied.

! Values used in the calculations below may be regarded as variables.

## WEEKLY FAMILY THRESHOLD (WFT)

### Scale 2 or scale 6 applied

- Where a payee has answered 'YES' to question 9 and 'NO' to question 12 on the *Medicare levy variation declaration*:  
WFT = \$606.04 ( $31,514 \div 52$ ) (rounded to the nearest cent).
- Where a payee 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 2,919 and add the result to 31,514
  - (b) divide the result of (a) by 52, and
  - (c) round the result of (b) to the nearest cent.

**Example:** If the payee has shown four dependent children at question 12:

$$\begin{aligned} \text{WFT} &= ((2,919 \times 4) + 31,514) \div 52 \\ &= 830.5769 \text{ or } \$830.58 \text{ (rounded to the nearest cent)} \end{aligned}$$

### Scale 7 applied

- Where a payee has answered 'YES' to question 9 and 'NO' to question 12 on the *Medicare levy variation declaration*:  
WFT = \$611.33 ( $31,789 \div 52$  rounded to the nearest cent).
- Where a payee 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 2,919 and add the result to 31,789
  - (b) divide the result of (a) by 52 and
  - (c) round the result of (b) to the nearest cent.

**Example:** If the payee has shown two dependent children at question 12:

$$\begin{aligned} \text{WFT} &= ((2,919 \times 2) + 31,789) \div 52 \\ &= 723.5962 \text{ or } \$723.60 \text{ (rounded to the nearest cent)} \end{aligned}$$

## SHADING OUT POINT (SOP)

The shading out point relative to a payee's weekly family threshold is calculated as follows:

Multiply WFT by 0.1 and divide the result by 0.0850. Ignore any cents in the result.

**Example:** Payee has shown six dependent children at question 12 and scale 2 is applied:

$$\begin{aligned} \text{WFT} &= ((2,919 \times 6) + 31,514) \div 52 \\ &= 942.8462 \text{ or } \$942.85 \text{ (rounded to the nearest cent)} \\ \text{SOP} &= (\text{WFT} \times 0.1) \div 0.0850 \\ &= (\$942.85 \times 0.1) \div 0.0850 \\ &= 1,109.2353 \text{ or } \$1,109 \text{ (ignoring cents)} \end{aligned}$$

## WEEKLY LEVY ADJUSTMENT (WLA)

### Scale 2 applied

Where weekly earnings are \$359 or more but less than the SOP, the weekly levy adjustment is derived by applying the weekly earnings (x) expressed in whole dollars plus an amount of 99 cents (see 'Calculation of weekly earnings' on page 4), in the following formulas:

- (1) If x is less than \$422,  $\text{WLA} = (x - 359.17) \times 0.1$
- (2) If x is \$422 or more but less than WFT,  $\text{WLA} = x \times 0.0150$
- (3) If x is equal to or greater than WFT and less than the SOP,  $\text{WLA} = (\text{WFT} \times 0.0150) - ((x - \text{WFT}) \times 0.0850)$

### Scale 6 applied

Where weekly earnings are \$606 or more but less than the SOP, the weekly levy adjustment is derived by applying the weekly earnings (x) expressed in whole dollars plus an amount of 99 cents (see 'Calculation of weekly earnings' on page 4), in the following formulas:

- (1) If x is less than \$713,  $\text{WLA} = (x - 606.04) \times 0.05$
- (2) If x is \$713 or more but less than WFT,  $\text{WLA} = x \times 0.0075$
- (3) If x is equal to or greater than WFT and less than the SOP,  $\text{WLA} = (\text{WFT} \times 0.0075) - ((x - \text{WFT}) \times 0.0425)$

### Scale 7 applied

Where weekly earnings are \$362 or more but less than the SOP, the weekly levy adjustment is derived by applying the weekly earnings (x) expressed in whole dollars plus an amount of 99 cents (see 'Calculation of weekly earnings' on page 4), in the following formulas:

- (1) If x is less than \$426,  $\text{WLA} = (x - 362.29) \times 0.1$
- (2) If x is \$426 or more but less than WFT,  $\text{WLA} = x \times 0.0150$
- (3) If x is equal to or greater than WFT and less than the SOP,  $\text{WLA} = (\text{WFT} \times 0.0150) - ((x - \text{WFT}) \times 0.0850)$

In each case WLA should be rounded to the nearest dollar.

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

## EXAMPLES

1 Payee's weekly earnings are \$369.33 and scale 2 is applied.

$$x = 369.99$$

As x is less than \$422, WLA is calculated using formula (1):

$$\begin{aligned} \text{WLA} &= (369.99 - 359.17) \times 0.1 \\ &= 1.0820 \text{ or } \$1.00 \text{ (rounded to the nearest dollar)}. \end{aligned}$$

2 Payee's weekly earnings are \$715.47 and the number of children claimed at question 12 is three. Scale 6 is applied.

$$x = 715.99$$

$$\begin{aligned} \text{WFT} &= ((2,919 \times 3) + 31,514) \div 52 \\ &= 774.4423 \text{ or } \$774.44 \text{ (rounded to the nearest cent)} \end{aligned}$$

As x is greater than \$713 and less than WFT, WLA is calculated using formula (2):

$$\begin{aligned} \text{WLA} &= 715.99 \times 0.0075 \\ &= 5.3699 \text{ or } \$5.00 \text{ (rounded to the nearest dollar)}. \end{aligned}$$

3 Payee's weekly earnings are \$882.29 and the number of children claimed at question 12 is four. Scale 7 is applied.

$$x = 882.99$$

$$\begin{aligned} \text{WFT} &= ((2,919 \times 4) + 31,789) \div 52 \\ &= 835.8654 \text{ or } \$835.87 \text{ (rounded to the nearest cent)}. \end{aligned}$$

$$\begin{aligned} \text{SOP} &= (835.87 \times 0.1) \div 0.0850 \\ &= 983.3765 \text{ or } \$983 \text{ (ignoring cents)}. \end{aligned}$$

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

$$\begin{aligned} \text{WLA} &= (835.87 \times 0.0150) - ((882.99 - 835.87) \times 0.0850) \\ &= 8.5329 \text{ or } \$9.00 \text{ (rounded to the nearest dollar)}. \end{aligned}$$

## FORTNIGHTLY LEVY ADJUSTMENT

Multiply rounded weekly levy adjustment by two.

**Example:** Payee's fortnightly earnings are \$1,395.52 and the number of children claimed at question 12 is one. Scale 2 is applied.

$$\text{Equivalent weekly earnings} = \$1,395.52 \div 2$$

$$= \$697.76$$

$$x = 697.99$$

$$\begin{aligned} \text{WFT} &= ((2,919 \times 1) + 31,514) \div 52 \\ &= 662.1731 \text{ or } \$662.17 \text{ (rounded to the nearest cent)}. \end{aligned}$$

$$\begin{aligned} \text{SOP} &= (662.17 \times 0.1) \div 0.0850 \\ &= 779.0235 \text{ or } \$779 \text{ (ignoring cents)}. \end{aligned}$$

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

$$\begin{aligned} \text{WLA} &= (662.17 \times 0.0150) - ((697.99 - 662.17) \times 0.0850) \\ &= 6.8879 \text{ or } \$7.00 \text{ (rounded to the nearest dollar)}. \end{aligned}$$

The fortnightly levy adjustment is therefore \$14.00 (\$7.00 x 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:** Payee's monthly earnings are \$1,880.33 and has a spouse but no children. Scale 2 is applied.

$$\text{Equivalent weekly earnings} = (1,880.33 + 0.01) \times 3 \div 13$$

$$= \$433.92$$

$$x = 433.99$$

$$\text{WFT} = \$606.04$$

As x is greater than \$422 and less than WFT, formula (2) applies:

$$\begin{aligned} \text{WLA} &= 433.99 \times 0.0150 = 6.5099 \text{ or } \$7.00 \text{ (rounded to the nearest dollar)}. \end{aligned}$$

The monthly adjustment is therefore \$30.00 (\$7.00 x 13 ÷ 3, rounded to the nearest dollar).

## QUARTERLY LEVY ADJUSTMENT

Multiply rounded weekly levy adjustment by 13.

## GENERAL EXAMPLES:

- 1 Payee's weekly earnings are \$950.45. Payee has completed a *Tax file number declaration* claiming the tax-free threshold. The payee has also provided a *Medicare levy variation declaration* with five children shown at question 12. **Scale 2 is applied.**

$$x = 950.99$$

Weekly withholding amount (y)

$$\begin{aligned} &= (a \times x) - b \\ &= (0.3430 \times 950.99) - 157.6978 \\ &= 168.4918 \text{ or } \$168.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Levy adjustment: weekly earnings are greater than WFT (\$886.71) and less than the SOP (\$1,043) appropriate to payee with five children. Formula (3) applies.

$$\begin{aligned} &= (886.71 \times 0.0150) - ((950.99 - 886.71) \times 0.0850) \\ &= 13.3007 - 5.4638 \\ &= 7.8369 \text{ or } \$8.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Net weekly withholding amount

$$\$168.00 - \$8.00 = \$160.00$$

- 2 Payee's fortnightly earnings are \$985.30. Payee 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 dependant tax offsets at the tax offsets questions that totals \$1,645. The payee has also lodged a *Medicare levy variation declaration* claiming a FULL exemption from the Medicare levy. **Scale 5 is applied.**

Convert to weekly equivalent

$$\begin{aligned} &= (985.30 \div 2) \\ &= 492.65 \text{ or } \$492 \text{ (ignore cents)} \end{aligned}$$

$$x = 492.99$$

Weekly withholding amount (y)

$$\begin{aligned} &= (a \times x) - b \\ &= (0.1513 \times 492.99) - 36.9231 \\ &= 37.6663 \text{ or } \$38.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Fortnightly withholding amount

$$\$38.00 \times 2 = \$76.00$$

Tax offsets claimed at the tax offsets questions on the *Withholding declaration*

$$\begin{aligned} &= 3.8\% \text{ of } \$1,645 \\ &= 62.5100 \text{ or } \$63.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Net fortnightly withholding amount

$$\$76.00 - \$63.00 = \$13.00$$

- 3 Payee's monthly earnings are \$3,530.33. Payee has provided a *Tax file number declaration* claiming the tax-free threshold and claimed a total dependant tax offset of \$1,365 at the tax offsets question on the *Withholding declaration*. The payee has one child but is not eligible for a Medicare levy adjustment. The weekly equivalent of the payee's earnings exceeds the Medicare levy shading out point of \$785 appropriate to a payee with one child. The payee is not eligible to receive leave loading, therefore **scale 7 is applied.**

Convert to weekly equivalent

$$\begin{aligned} &= (\$3,530.33 + 0.01) \times 3 \div 13 \\ &= 814.6938 \text{ or } \$814 \text{ (ignore cents)} \end{aligned}$$

$$x = 814.99$$

Weekly withholding amount (y)

$$\begin{aligned} &= (a \times x) - b \\ &= (0.3430 \times 814.99) - 159.8086 \\ &= 119.7330 \text{ or } \$120.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Monthly withholding amount

$$\$120.00 \times 13 \div 3 = \$520.00 \text{ (rounded to nearest dollar)}$$

Dependant tax offset claimed

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

Net monthly withholding amount

$$\$520.00 - \$113.00 = \$407.00$$

## 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**

**Weekly withholding amounts**

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
\$	\$	\$	\$	\$	\$	\$
244	40.00	—	71.00	—	—	—
245	40.00	—	71.00	—	—	—
246	41.00	—	71.00	—	—	—
259	43.00	2.00	75.00	2.00	2.00	2.00
358	66.00	17.00	104.00	17.00	17.00	17.00
359	66.00	18.00	104.00	18.00	18.00	17.00
361	66.00	18.00	105.00	18.00	18.00	17.00
362	66.00	18.00	105.00	18.00	18.00	18.00
393	74.00	26.00	114.00	23.00	23.00	25.00
394	74.00	26.00	114.00	23.00	23.00	26.00
422	83.00	33.00	122.00	27.00	27.00	33.00
426	85.00	34.00	124.00	28.00	28.00	34.00
570	134.00	58.00	165.00	49.00	49.00	57.00
571	135.00	58.00	166.00	50.00	50.00	57.00
576	136.00	59.00	167.00	51.00	51.00	58.00
605	146.00	65.00	175.00	56.00	56.00	64.00
606	147.00	65.00	176.00	56.00	56.00	64.00
643	159.00	72.00	186.00	63.00	64.00	71.00
644	160.00	73.00	187.00	63.00	65.00	71.00
705	181.00	84.00	204.00	74.00	79.00	83.00
710	183.00	86.00	206.00	75.00	81.00	84.00
711	183.00	87.00	206.00	76.00	81.00	84.00
713	184.00	87.00	207.00	76.00	82.00	85.00

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
\$	\$	\$	\$	\$	\$	\$
954	267.00	170.00	279.00	155.00	163.00	168.00
955	268.00	170.00	280.00	156.00	163.00	168.00
961	270.00	172.00	281.00	158.00	165.00	170.00
979	276.00	179.00	287.00	164.00	171.00	176.00
980	277.00	179.00	287.00	164.00	172.00	177.00
1221	354.00	263.00	361.00	244.00	254.00	261.00
1290	381.00	287.00	382.00	267.00	277.00	285.00
1291	381.00	287.00	382.00	268.00	277.00	285.00
1297	383.00	289.00	384.00	269.00	279.00	287.00
1298	384.00	289.00	384.00	270.00	280.00	287.00
1531	475.00	364.00	455.00	341.00	352.00	362.00
1532	475.00	364.00	456.00	341.00	353.00	362.00
1537	477.00	366.00	457.00	343.00	355.00	364.00
1538	477.00	367.00	458.00	343.00	355.00	364.00
1605	503.00	393.00	483.00	369.00	381.00	390.00
1915	626.00	514.00	599.00	485.00	499.00	511.00
1916	626.00	514.00	599.00	485.00	500.00	512.00
1922	629.00	516.00	602.00	487.00	502.00	514.00
1923	629.00	517.00	602.00	488.00	502.00	514.00
3143	1111.00	999.00	1065.00	951.00	975.00	996.00
3144	1111.00	999.00	1066.00	952.00	975.00	997.00
3455	1259.00	1122.00	1184.00	1070.00	1096.00	1120.00
3461	1262.00	1125.00	1186.00	1073.00	1099.00	1122.00

**Fortnightly withholding amounts**

Fortnightly 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
\$	\$	\$	\$	\$	\$	\$
488	80.00	—	142.00	—	—	—
490	80.00	—	142.00	—	—	—
492	82.00	—	142.00	—	—	—
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
786	148.00	52.00	228.00	46.00	46.00	50.00
788	148.00	52.00	228.00	46.00	46.00	52.00
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
1152	272.00	118.00	334.00	102.00	102.00	116.00
1210	292.00	130.00	350.00	112.00	112.00	128.00
1212	294.00	130.00	352.00	112.00	112.00	128.00
1286	318.00	144.00	372.00	126.00	128.00	142.00
1288	320.00	146.00	374.00	126.00	130.00	142.00
1410	362.00	168.00	408.00	148.00	158.00	166.00
1420	366.00	172.00	412.00	150.00	162.00	168.00
1422	366.00	174.00	412.00	152.00	162.00	168.00
1426	368.00	174.00	414.00	152.00	164.00	170.00

Fortnightly 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
\$	\$	\$	\$	\$	\$	\$
1908	534.00	340.00	558.00	310.00	326.00	336.00
1910	536.00	340.00	560.00	312.00	326.00	336.00
1922	540.00	344.00	562.00	316.00	330.00	340.00
1958	552.00	358.00	574.00	328.00	342.00	352.00
1960	554.00	358.00	574.00	328.00	344.00	354.00
2442	708.00	526.00	722.00	488.00	508.00	522.00
2580	762.00	574.00	764.00	534.00	554.00	570.00
2582	762.00	574.00	764.00	536.00	554.00	570.00
2594	766.00	578.00	768.00	538.00	558.00	574.00
2596	768.00	578.00	768.00	540.00	560.00	574.00
3062	950.00	728.00	910.00	682.00	704.00	724.00
3064	950.00	728.00	912.00	682.00	706.00	724.00
3074	954.00	732.00	914.00	686.00	710.00	728.00
3076	954.00	734.00	916.00	686.00	710.00	728.00
3210	1006.00	786.00	966.00	738.00	762.00	780.00
3830	1252.00	1028.00	1198.00	970.00	998.00	1022.00
3832	1252.00	1028.00	1198.00	970.00	1000.00	1024.00
3844	1258.00	1032.00	1204.00	974.00	1004.00	1028.00
3846	1258.00	1034.00	1204.00	976.00	1004.00	1028.00
6286	2222.00	1998.00	2130.00	1902.00	1950.00	1992.00
6288	2222.00	1998.00	2132.00	1904.00	1950.00	1994.00
6910	2518.00	2244.00	2368.00	2140.00	2192.00	2240.00
6922	2524.00	2250.00	2372.00	2146.00	2198.00	2244.00

**Monthly withholding amounts**

Monthly 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
\$	\$	\$	\$	\$	\$	\$
1057.33	173.00	—	308.00	—	—	—
1061.67	173.00	—	308.00	—	—	—
1066.00	178.00	—	308.00	—	—	—
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
1703.00	321.00	113.00	494.00	100.00	100.00	108.00
1707.33	321.00	113.00	494.00	100.00	100.00	113.00
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
2496.00	589.00	256.00	724.00	221.00	221.00	251.00
2621.67	633.00	282.00	758.00	243.00	243.00	277.00
2626.00	637.00	282.00	763.00	243.00	243.00	277.00
2786.33	689.00	312.00	806.00	273.00	277.00	308.00
2790.67	693.00	316.00	810.00	273.00	282.00	308.00
3055.00	784.00	364.00	884.00	321.00	342.00	360.00
3076.67	793.00	373.00	893.00	325.00	351.00	364.00
3081.00	793.00	377.00	893.00	329.00	351.00	364.00
3089.67	797.00	377.00	897.00	329.00	355.00	368.00

Monthly 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
\$	\$	\$	\$	\$	\$	\$
4134.00	1157.00	737.00	1209.00	672.00	706.00	728.00
4138.33	1161.00	737.00	1213.00	676.00	706.00	728.00
4164.33	1170.00	745.00	1218.00	685.00	715.00	737.00
4242.33	1196.00	776.00	1244.00	711.00	741.00	763.00
4246.67	1200.00	776.00	1244.00	711.00	745.00	767.00
5291.00	1534.00	1140.00	1564.00	1057.00	1101.00	1131.00
5590.00	1651.00	1244.00	1655.00	1157.00	1200.00	1235.00
5594.33	1651.00	1244.00	1655.00	1161.00	1200.00	1235.00
5620.33	1660.00	1252.00	1664.00	1166.00	1209.00	1244.00
5624.67	1664.00	1252.00	1664.00	1170.00	1213.00	1244.00
6634.33	2058.00	1577.00	1972.00	1478.00	1525.00	1569.00
6638.67	2058.00	1577.00	1976.00	1478.00	1530.00	1569.00
6660.33	2067.00	1586.00	1980.00	1486.00	1538.00	1577.00
6664.67	2067.00	1590.00	1985.00	1486.00	1538.00	1577.00
6955.00	2180.00	1703.00	2093.00	1599.00	1651.00	1690.00
8298.33	2713.00	2227.00	2596.00	2102.00	2162.00	2214.00
8302.67	2713.00	2227.00	2596.00	2102.00	2167.00	2219.00
8328.67	2726.00	2236.00	2609.00	2110.00	2175.00	2227.00
8333.00	2726.00	2240.00	2609.00	2115.00	2175.00	2227.00
13619.67						

**SAMPLE DATA – SCALE 2**

**Weekly Medicare levy adjustment**

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
358	—	—	—	—	—	—
359	—	—	—	—	—	—
389	3.00	3.00	3.00	3.00	3.00	3.00
390	3.00	3.00	3.00	3.00	3.00	3.00
421	6.00	6.00	6.00	6.00	6.00	6.00
422	6.00	6.00	6.00	6.00	6.00	6.00
443	7.00	7.00	7.00	7.00	7.00	7.00
444	7.00	7.00	7.00	7.00	7.00	7.00
465	7.00	7.00	7.00	7.00	7.00	7.00
466	7.00	7.00	7.00	7.00	7.00	7.00
487	7.00	7.00	7.00	7.00	7.00	7.00
488	7.00	7.00	7.00	7.00	7.00	7.00
509	8.00	8.00	8.00	8.00	8.00	8.00
510	8.00	8.00	8.00	8.00	8.00	8.00
531	8.00	8.00	8.00	8.00	8.00	8.00
532	8.00	8.00	8.00	8.00	8.00	8.00
553	8.00	8.00	8.00	8.00	8.00	8.00
554	8.00	8.00	8.00	8.00	8.00	8.00
575	9.00	9.00	9.00	9.00	9.00	9.00
576	9.00	9.00	9.00	9.00	9.00	9.00
597	9.00	9.00	9.00	9.00	9.00	9.00
598	9.00	9.00	9.00	9.00	9.00	9.00
619	8.00	9.00	9.00	9.00	9.00	9.00
620	8.00	9.00	9.00	9.00	9.00	9.00

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
641	6.00	10.00	10.00	10.00	10.00	10.00
642	6.00	10.00	10.00	10.00	10.00	10.00
663	4.00	10.00	10.00	10.00	10.00	10.00
664	4.00	10.00	10.00	10.00	10.00	10.00
685	2.00	8.00	10.00	10.00	10.00	10.00
686	2.00	8.00	10.00	10.00	10.00	10.00
707	—	6.00	11.00	11.00	11.00	11.00
708	—	6.00	11.00	11.00	11.00	11.00
729	—	4.00	10.00	11.00	11.00	11.00
730	—	4.00	10.00	11.00	11.00	11.00
751	—	2.00	8.00	11.00	11.00	11.00
752	—	2.00	8.00	11.00	11.00	11.00
773	—	—	6.00	12.00	12.00	12.00
774	—	—	6.00	12.00	12.00	12.00
795	—	—	4.00	10.00	12.00	12.00
796	—	—	4.00	10.00	12.00	12.00
817	—	—	2.00	8.00	12.00	12.00
818	—	—	2.00	8.00	12.00	12.00
839	—	—	—	6.00	12.00	13.00
840	—	—	—	6.00	12.00	13.00
976	—	—	—	—	—	6.00
977	—	—	—	—	—	6.00
1042	—	—	—	—	—	—
1043	—	—	—	—	—	—

**Fortnightly Medicare levy adjustment**

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
716	—	—	—	—	—	—
718	—	—	—	—	—	—
778	6.00	6.00	6.00	6.00	6.00	6.00
780	6.00	6.00	6.00	6.00	6.00	6.00
842	12.00	12.00	12.00	12.00	12.00	12.00
844	12.00	12.00	12.00	12.00	12.00	12.00
886	14.00	14.00	14.00	14.00	14.00	14.00
888	14.00	14.00	14.00	14.00	14.00	14.00
930	14.00	14.00	14.00	14.00	14.00	14.00
932	14.00	14.00	14.00	14.00	14.00	14.00
974	14.00	14.00	14.00	14.00	14.00	14.00
976	14.00	14.00	14.00	14.00	14.00	14.00
1018	16.00	16.00	16.00	16.00	16.00	16.00
1020	16.00	16.00	16.00	16.00	16.00	16.00
1062	16.00	16.00	16.00	16.00	16.00	16.00
1064	16.00	16.00	16.00	16.00	16.00	16.00
1106	16.00	16.00	16.00	16.00	16.00	16.00
1108	16.00	16.00	16.00	16.00	16.00	16.00
1150	18.00	18.00	18.00	18.00	18.00	18.00
1152	18.00	18.00	18.00	18.00	18.00	18.00
1194	18.00	18.00	18.00	18.00	18.00	18.00
1196	18.00	18.00	18.00	18.00	18.00	18.00
1238	16.00	18.00	18.00	18.00	18.00	18.00
1240	16.00	18.00	18.00	18.00	18.00	18.00

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1282	12.00	20.00	20.00	20.00	20.00	20.00
1284	12.00	20.00	20.00	20.00	20.00	20.00
1326	8.00	20.00	20.00	20.00	20.00	20.00
1328	8.00	20.00	20.00	20.00	20.00	20.00
1370	4.00	16.00	20.00	20.00	20.00	20.00
1372	4.00	16.00	20.00	20.00	20.00	20.00
1414	—	12.00	22.00	22.00	22.00	22.00
1416	—	12.00	22.00	22.00	22.00	22.00
1458	—	8.00	20.00	22.00	22.00	22.00
1460	—	8.00	20.00	22.00	22.00	22.00
1502	—	4.00	16.00	22.00	22.00	22.00
1504	—	4.00	16.00	22.00	22.00	22.00
1546	—	—	12.00	24.00	24.00	24.00
1548	—	—	12.00	24.00	24.00	24.00
1590	—	—	8.00	20.00	24.00	24.00
1592	—	—	8.00	20.00	24.00	24.00
1634	—	—	4.00	16.00	24.00	24.00
1636	—	—	4.00	16.00	24.00	24.00
1678	—	—	—	12.00	24.00	26.00
1680	—	—	—	12.00	24.00	26.00
1952	—	—	—	—	—	12.00
1954	—	—	—	—	—	12.00
2084	—	—	—	—	—	—
2086	—	—	—	—	—	—

**Monthly Medicare levy adjustment**

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1551.33	—	—	—	—	—	—
1555.67	—	—	—	—	—	—
1685.67	13.00	13.00	13.00	13.00	13.00	13.00
1690.00	13.00	13.00	13.00	13.00	13.00	13.00
1824.33	26.00	26.00	26.00	26.00	26.00	26.00
1828.67	26.00	26.00	26.00	26.00	26.00	26.00
1919.67	30.00	30.00	30.00	30.00	30.00	30.00
1924.00	30.00	30.00	30.00	30.00	30.00	30.00
2015.00	30.00	30.00	30.00	30.00	30.00	30.00
2019.33	30.00	30.00	30.00	30.00	30.00	30.00
2110.33	30.00	30.00	30.00	30.00	30.00	30.00
2114.67	30.00	30.00	30.00	30.00	30.00	30.00
2205.67	35.00	35.00	35.00	35.00	35.00	35.00
2210.00	35.00	35.00	35.00	35.00	35.00	35.00
2301.00	35.00	35.00	35.00	35.00	35.00	35.00
2305.33	35.00	35.00	35.00	35.00	35.00	35.00
2396.33	35.00	35.00	35.00	35.00	35.00	35.00
2400.67	35.00	35.00	35.00	35.00	35.00	35.00
2491.67	39.00	39.00	39.00	39.00	39.00	39.00
2496.00	39.00	39.00	39.00	39.00	39.00	39.00
2587.00	39.00	39.00	39.00	39.00	39.00	39.00
2591.33	39.00	39.00	39.00	39.00	39.00	39.00
2682.33	35.00	39.00	39.00	39.00	39.00	39.00
2686.67	35.00	39.00	39.00	39.00	39.00	39.00

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
2777.67	26.00	43.00	43.00	43.00	43.00	43.00
2782.00	26.00	43.00	43.00	43.00	43.00	43.00
2873.00	17.00	43.00	43.00	43.00	43.00	43.00
2877.33	17.00	43.00	43.00	43.00	43.00	43.00
2968.33	9.00	35.00	43.00	43.00	43.00	43.00
2972.67	9.00	35.00	43.00	43.00	43.00	43.00
3063.67	—	26.00	48.00	48.00	48.00	48.00
3068.00	—	26.00	48.00	48.00	48.00	48.00
3159.00	—	17.00	43.00	48.00	48.00	48.00
3163.33	—	17.00	43.00	48.00	48.00	48.00
3254.33	—	9.00	35.00	48.00	48.00	48.00
3258.67	—	9.00	35.00	48.00	48.00	48.00
3349.67	—	—	26.00	52.00	52.00	52.00
3354.00	—	—	26.00	52.00	52.00	52.00
3445.00	—	—	17.00	43.00	52.00	52.00
3449.33	—	—	17.00	43.00	52.00	52.00
3540.33	—	—	9.00	35.00	52.00	52.00
3544.67	—	—	9.00	35.00	52.00	52.00
3635.67	—	—	—	26.00	52.00	56.00
3640.00	—	—	—	26.00	52.00	56.00
4229.33	—	—	—	—	—	26.00
4233.67	—	—	—	—	—	26.00
4515.33	—	—	—	—	—	—
4519.67	—	—	—	—	—	—

**SAMPLE DATA – SCALE 6**

**Weekly Medicare half-levy adjustment**

Weekly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
605	—	—	—	—	—
606	—	—	—	—	—
658	3.00	3.00	3.00	3.00	3.00
659	3.00	3.00	3.00	3.00	3.00
712	5.00	5.00	5.00	5.00	5.00
713	3.00	5.00	5.00	5.00	5.00
725	2.00	5.00	5.00	5.00	5.00
726	2.00	5.00	5.00	5.00	5.00
738	2.00	5.00	6.00	6.00	6.00
739	2.00	4.00	6.00	6.00	6.00
751	1.00	4.00	6.00	6.00	6.00
752	1.00	4.00	6.00	6.00	6.00
764	1.00	3.00	6.00	6.00	6.00
765	1.00	3.00	6.00	6.00	6.00
777	—	3.00	6.00	6.00	6.00
778	—	3.00	6.00	6.00	6.00
790	—	2.00	5.00	6.00	6.00
791	—	2.00	5.00	6.00	6.00
803	—	2.00	5.00	6.00	6.00
804	—	2.00	5.00	6.00	6.00
816	—	1.00	4.00	6.00	6.00
817	—	1.00	4.00	6.00	6.00
829	—	1.00	3.00	6.00	6.00
830	—	1.00	3.00	6.00	6.00

Weekly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
842	—	—	3.00	6.00	6.00
843	—	—	3.00	6.00	6.00
855	—	—	2.00	5.00	6.00
856	—	—	2.00	5.00	6.00
868	—	—	2.00	5.00	7.00
869	—	—	2.00	5.00	7.00
881	—	—	1.00	4.00	7.00
882	—	—	1.00	4.00	7.00
894	—	—	1.00	3.00	6.00
895	—	—	1.00	3.00	6.00
907	—	—	—	3.00	6.00
908	—	—	—	3.00	6.00
920	—	—	—	2.00	5.00
921	—	—	—	2.00	5.00
933	—	—	—	2.00	5.00
934	—	—	—	2.00	5.00
946	—	—	—	1.00	4.00
947	—	—	—	1.00	4.00
959	—	—	—	1.00	4.00
960	—	—	—	1.00	3.00
976	—	—	—	—	3.00
977	—	—	—	—	3.00
1042	—	—	—	—	—
1043	—	—	—	—	—

**Fortnightly Medicare half-levy adjustment**

Fortnightly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
1210	—	—	—	—	—
1212	—	—	—	—	—
1316	6.00	6.00	6.00	6.00	6.00
1318	6.00	6.00	6.00	6.00	6.00
1424	10.00	10.00	10.00	10.00	10.00
1426	6.00	10.00	10.00	10.00	10.00
1450	4.00	10.00	10.00	10.00	10.00
1452	4.00	10.00	10.00	10.00	10.00
1476	4.00	10.00	12.00	12.00	12.00
1478	4.00	8.00	12.00	12.00	12.00
1502	2.00	8.00	12.00	12.00	12.00
1504	2.00	8.00	12.00	12.00	12.00
1528	2.00	6.00	12.00	12.00	12.00
1530	2.00	6.00	12.00	12.00	12.00
1554	—	6.00	12.00	12.00	12.00
1556	—	6.00	12.00	12.00	12.00
1580	—	4.00	10.00	12.00	12.00
1582	—	4.00	10.00	12.00	12.00
1606	—	4.00	10.00	12.00	12.00
1608	—	4.00	10.00	12.00	12.00
1632	—	2.00	8.00	12.00	12.00
1634	—	2.00	8.00	12.00	12.00
1658	—	2.00	6.00	12.00	12.00
1660	—	2.00	6.00	12.00	12.00

Fortnightly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
1684	—	—	6.00	12.00	12.00
1686	—	—	6.00	12.00	12.00
1710	—	—	4.00	10.00	12.00
1712	—	—	4.00	10.00	12.00
1736	—	—	4.00	10.00	14.00
1738	—	—	4.00	10.00	14.00
1762	—	—	2.00	8.00	14.00
1764	—	—	2.00	8.00	14.00
1788	—	—	2.00	6.00	12.00
1790	—	—	2.00	6.00	12.00
1814	—	—	—	6.00	12.00
1816	—	—	—	6.00	12.00
1840	—	—	—	4.00	10.00
1842	—	—	—	4.00	10.00
1866	—	—	—	4.00	10.00
1868	—	—	—	4.00	10.00
1892	—	—	—	2.00	8.00
1894	—	—	—	2.00	8.00
1918	—	—	—	2.00	8.00
1920	—	—	—	2.00	6.00
1952	—	—	—	—	6.00
1954	—	—	—	—	6.00
2084	—	—	—	—	—
2086	—	—	—	—	—

**Monthly Medicare half-levy adjustment**

Monthly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
2621.67	—	—	—	—	—
2626.00	—	—	—	—	—
2851.33	13.00	13.00	13.00	13.00	13.00
2855.67	13.00	13.00	13.00	13.00	13.00
3085.33	22.00	22.00	22.00	22.00	22.00
3089.67	13.00	22.00	22.00	22.00	22.00
3141.67	9.00	22.00	22.00	22.00	22.00
3146.00	9.00	22.00	22.00	22.00	22.00
3198.00	9.00	22.00	26.00	26.00	26.00
3202.33	9.00	17.00	26.00	26.00	26.00
3254.33	4.00	17.00	26.00	26.00	26.00
3258.67	4.00	17.00	26.00	26.00	26.00
3310.67	4.00	13.00	26.00	26.00	26.00
3315.00	4.00	13.00	26.00	26.00	26.00
3367.00	—	13.00	26.00	26.00	26.00
3371.33	—	13.00	26.00	26.00	26.00
3423.33	—	9.00	22.00	26.00	26.00
3427.67	—	9.00	22.00	26.00	26.00
3479.67	—	9.00	22.00	26.00	26.00
3484.00	—	9.00	22.00	26.00	26.00
3536.00	—	4.00	17.00	26.00	26.00
3540.33	—	4.00	17.00	26.00	26.00
3592.33	—	4.00	13.00	26.00	26.00
3596.67	—	4.00	13.00	26.00	26.00

Monthly earnings	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$
3648.67	—	—	13.00	26.00	26.00
3653.00	—	—	13.00	26.00	26.00
3705.00	—	—	9.00	22.00	26.00
3709.33	—	—	9.00	22.00	26.00
3761.33	—	—	9.00	22.00	30.00
3765.67	—	—	9.00	22.00	30.00
3817.67	—	—	4.00	17.00	30.00
3822.00	—	—	4.00	17.00	30.00
3874.00	—	—	4.00	13.00	26.00
3878.33	—	—	4.00	13.00	26.00
3930.33	—	—	—	13.00	26.00
3934.67	—	—	—	13.00	26.00
3986.67	—	—	—	9.00	22.00
3991.00	—	—	—	9.00	22.00
4043.00	—	—	—	9.00	22.00
4047.33	—	—	—	9.00	22.00
4099.33	—	—	—	4.00	17.00
4103.67	—	—	—	4.00	17.00
4155.67	—	—	—	4.00	17.00
4160.00	—	—	—	4.00	13.00
4229.33	—	—	—	—	13.00
4233.67	—	—	—	—	13.00
4515.33	—	—	—	—	—
4519.67	—	—	—	—	—

**SAMPLE DATA – SCALE 7**

**Weekly Medicare levy adjustment**

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
361	—	—	—	—	—	—
362	—	—	—	—	—	—
393	3.00	3.00	3.00	3.00	3.00	3.00
394	3.00	3.00	3.00	3.00	3.00	3.00
425	6.00	6.00	6.00	6.00	6.00	6.00
426	6.00	6.00	6.00	6.00	6.00	6.00
451	7.00	7.00	7.00	7.00	7.00	7.00
452	7.00	7.00	7.00	7.00	7.00	7.00
477	7.00	7.00	7.00	7.00	7.00	7.00
478	7.00	7.00	7.00	7.00	7.00	7.00
503	8.00	8.00	8.00	8.00	8.00	8.00
504	8.00	8.00	8.00	8.00	8.00	8.00
529	8.00	8.00	8.00	8.00	8.00	8.00
530	8.00	8.00	8.00	8.00	8.00	8.00
555	8.00	8.00	8.00	8.00	8.00	8.00
556	8.00	8.00	8.00	8.00	8.00	8.00
581	9.00	9.00	9.00	9.00	9.00	9.00
582	9.00	9.00	9.00	9.00	9.00	9.00
607	9.00	9.00	9.00	9.00	9.00	9.00
608	9.00	9.00	9.00	9.00	9.00	9.00
633	7.00	10.00	10.00	10.00	10.00	10.00
634	7.00	10.00	10.00	10.00	10.00	10.00
659	5.00	10.00	10.00	10.00	10.00	10.00
660	5.00	10.00	10.00	10.00	10.00	10.00

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
685	3.00	8.00	10.00	10.00	10.00	10.00
686	3.00	8.00	10.00	10.00	10.00	10.00
711	1.00	6.00	11.00	11.00	11.00	11.00
712	1.00	6.00	11.00	11.00	11.00	11.00
737	—	4.00	10.00	11.00	11.00	11.00
738	—	4.00	10.00	11.00	11.00	11.00
763	—	2.00	7.00	11.00	11.00	11.00
764	—	2.00	7.00	11.00	11.00	11.00
789	—	—	5.00	11.00	12.00	12.00
790	—	—	5.00	11.00	12.00	12.00
815	—	—	3.00	9.00	12.00	12.00
816	—	—	3.00	9.00	12.00	12.00
841	—	—	1.00	6.00	12.00	13.00
842	—	—	1.00	6.00	12.00	13.00
867	—	—	—	4.00	10.00	13.00
868	—	—	—	4.00	10.00	13.00
893	—	—	—	2.00	8.00	13.00
894	—	—	—	2.00	8.00	13.00
919	—	—	—	—	5.00	11.00
920	—	—	—	—	5.00	11.00
982	—	—	—	—	—	6.00
983	—	—	—	—	—	6.00
1048	—	—	—	—	—	—
1049	—	—	—	—	—	—

**Fortnightly Medicare levy adjustment**

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
722	—	—	—	—	—	—
724	—	—	—	—	—	—
786	6.00	6.00	6.00	6.00	6.00	6.00
788	6.00	6.00	6.00	6.00	6.00	6.00
850	12.00	12.00	12.00	12.00	12.00	12.00
852	12.00	12.00	12.00	12.00	12.00	12.00
902	14.00	14.00	14.00	14.00	14.00	14.00
904	14.00	14.00	14.00	14.00	14.00	14.00
954	14.00	14.00	14.00	14.00	14.00	14.00
956	14.00	14.00	14.00	14.00	14.00	14.00
1006	16.00	16.00	16.00	16.00	16.00	16.00
1008	16.00	16.00	16.00	16.00	16.00	16.00
1058	16.00	16.00	16.00	16.00	16.00	16.00
1060	16.00	16.00	16.00	16.00	16.00	16.00
1110	16.00	16.00	16.00	16.00	16.00	16.00
1112	16.00	16.00	16.00	16.00	16.00	16.00
1162	18.00	18.00	18.00	18.00	18.00	18.00
1164	18.00	18.00	18.00	18.00	18.00	18.00
1214	18.00	18.00	18.00	18.00	18.00	18.00
1216	18.00	18.00	18.00	18.00	18.00	18.00
1266	14.00	20.00	20.00	20.00	20.00	20.00
1268	14.00	20.00	20.00	20.00	20.00	20.00
1318	10.00	20.00	20.00	20.00	20.00	20.00
1320	10.00	20.00	20.00	20.00	20.00	20.00

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1370	6.00	16.00	20.00	20.00	20.00	20.00
1372	6.00	16.00	20.00	20.00	20.00	20.00
1422	2.00	12.00	22.00	22.00	22.00	22.00
1424	2.00	12.00	22.00	22.00	22.00	22.00
1474	—	8.00	20.00	22.00	22.00	22.00
1476	—	8.00	20.00	22.00	22.00	22.00
1526	—	4.00	14.00	22.00	22.00	22.00
1528	—	4.00	14.00	22.00	22.00	22.00
1578	—	—	10.00	22.00	24.00	24.00
1580	—	—	10.00	22.00	24.00	24.00
1630	—	—	6.00	18.00	24.00	24.00
1632	—	—	6.00	18.00	24.00	24.00
1682	—	—	2.00	12.00	24.00	26.00
1684	—	—	2.00	12.00	24.00	26.00
1734	—	—	—	8.00	20.00	26.00
1736	—	—	—	8.00	20.00	26.00
1786	—	—	—	4.00	16.00	26.00
1788	—	—	—	4.00	16.00	26.00
1838	—	—	—	—	10.00	22.00
1840	—	—	—	—	10.00	22.00
1964	—	—	—	—	—	12.00
1966	—	—	—	—	—	12.00
2096	—	—	—	—	—	—
2098	—	—	—	—	—	—

**Monthly Medicare levy adjustment**

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1564.33	—	—	—	—	—	—
1568.67	—	—	—	—	—	—
1703.00	13.00	13.00	13.00	13.00	13.00	13.00
1707.33	13.00	13.00	13.00	13.00	13.00	13.00
1841.67	26.00	26.00	26.00	26.00	26.00	26.00
1846.00	26.00	26.00	26.00	26.00	26.00	26.00
1954.33	30.00	30.00	30.00	30.00	30.00	30.00
1958.67	30.00	30.00	30.00	30.00	30.00	30.00
2067.00	30.00	30.00	30.00	30.00	30.00	30.00
2071.33	30.00	30.00	30.00	30.00	30.00	30.00
2179.67	35.00	35.00	35.00	35.00	35.00	35.00
2184.00	35.00	35.00	35.00	35.00	35.00	35.00
2292.33	35.00	35.00	35.00	35.00	35.00	35.00
2296.67	35.00	35.00	35.00	35.00	35.00	35.00
2405.00	35.00	35.00	35.00	35.00	35.00	35.00
2409.33	35.00	35.00	35.00	35.00	35.00	35.00
2517.67	39.00	39.00	39.00	39.00	39.00	39.00
2522.00	39.00	39.00	39.00	39.00	39.00	39.00
2630.33	39.00	39.00	39.00	39.00	39.00	39.00
2634.67	39.00	39.00	39.00	39.00	39.00	39.00
2743.00	30.00	43.00	43.00	43.00	43.00	43.00
2747.33	30.00	43.00	43.00	43.00	43.00	43.00
2855.67	22.00	43.00	43.00	43.00	43.00	43.00
2860.00	22.00	43.00	43.00	43.00	43.00	43.00

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
2968.33	13.00	35.00	43.00	43.00	43.00	43.00
2972.67	13.00	35.00	43.00	43.00	43.00	43.00
3081.00	4.00	26.00	48.00	48.00	48.00	48.00
3085.33	4.00	26.00	48.00	48.00	48.00	48.00
3193.67	—	17.00	43.00	48.00	48.00	48.00
3198.00	—	17.00	43.00	48.00	48.00	48.00
3306.33	—	9.00	30.00	48.00	48.00	48.00
3310.67	—	9.00	30.00	48.00	48.00	48.00
3419.00	—	—	22.00	48.00	52.00	52.00
3423.33	—	—	22.00	48.00	52.00	52.00
3531.67	—	—	13.00	39.00	52.00	52.00
3536.00	—	—	13.00	39.00	52.00	52.00
3644.33	—	—	4.00	26.00	52.00	56.00
3648.67	—	—	4.00	26.00	52.00	56.00
3757.00	—	—	—	17.00	43.00	56.00
3761.33	—	—	—	17.00	43.00	56.00
3869.67	—	—	—	9.00	35.00	56.00
3874.00	—	—	—	9.00	35.00	56.00
3982.33	—	—	—	—	22.00	48.00
3986.67	—	—	—	—	22.00	48.00
4255.33	—	—	—	—	—	26.00
4259.67	—	—	—	—	—	26.00
4541.33	—	—	—	—	—	—
4545.67	—	—	—	—	—	—

## OTHER STATEMENTS OF FORMULAS

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

- *PAYG withholding – Statement of formulas for calculating HELP component* (NAT 2335)
- *PAYG withholding – Statement of formulas for calculating SFSS component* (NAT 3305)
- *PAYG withholding – Calculating HELP in conjunction with SFSS* (NAT 3539)
- *PAYG withholding – Special tax table for individuals employed in the horticultural industry* (NAT 1013)
- *PAYG withholding – Special tax table for individuals employed in the shearing industry* (NAT 1014)
- *PAYG withholding – Tax table for actors, variety artists and other entertainers* (NAT 1023)
- *PAYG withholding – Tax table for daily and casual workers* (NAT 1024)
- *PAYG withholding – Tax table for senior Australians* (NAT 4466).

❗ If you have payees that claimed the flood tax levy exemption, refer to *Statement of formulas for calculating amounts to be withheld – flood levy exemption* (NAT 1004E).

➡ See page 12 for other tax tables and publications available and how you can access them.

## TAX FILE NUMBER DECLARATIONS

The answers payees provide on a *Tax file number declaration* (NAT 3092) primarily determines the amount to be withheld from payments. A *Tax file number declaration* applies to payments made after the declaration is provided to you. A later declaration provided by a payee overrides an earlier declaration.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must fill in a *Tax file number declaration* with all available details of the payee and send it to the Australian Taxation Office (ATO).

## NO TFN PROVIDED

You must withhold 46.5% from a payment made to a resident payee and 45% from a foreign resident payee (ignoring any cents) who **has not**:

- quoted their TFN
- claimed an exemption from quoting, or
- advised that they have applied for a TFN or have made an enquiry with the ATO on their *Tax file number declaration*.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry* with the ATO, the payee has **28 days** to give you their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold 46.5% (residents) or 45% (foreign residents) from the total of the amount of all payments made to the payee (ignoring any cents) unless the ATO tells you not to.

❗ Do not allow for any tax offsets or Medicare levy adjustment. Do not add amounts for flood levy, Higher Education Loan Program (HELP) or Student Financial Supplement Scheme (SFSS).

## WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* (NAT 3093) to advise their entitlement to tax offsets, which they choose to claim through reduced withholding. Payees can also use withholding declarations to advise you of changes to their situation since providing a valid *Tax file number declaration*, which may affect the amount to be withheld from their payments.

Changes which may affect the amount to be withheld include:

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

Payees can claim the flood levy exemption by completing the *Flood levy exemption declaration* (NAT 73797).

A *Withholding declaration* takes effect from the first payment you make after the payee has provided the declaration. A later declaration provided by a payee overrides an earlier declaration.

❗ A valid *Tax file number declaration* (or *Employment declaration* or *Annuity and superannuation pension declaration*) must be in place before a payee can authorise you to vary their withholding by providing a *Withholding declaration*.

## MEDICARE LEVY ADJUSTMENT

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

Some payees may be liable for an increased rate of Medicare levy or the Medicare levy surcharge as a result of new income tests. These payees can lodge a *Medicare levy variation declaration*, requiring you to increase the amount to be withheld from payments you make to them.

➡ For instructions on how to calculate the Medicare levy adjustment, see page 4 of this schedule.

## ALLOWANCES

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

➡ Refer to *Withholding for allowances* (NAT 5448).

## FOREIGN RESIDENTS

Foreign resident tax rates apply where a payee has answered 'NO' to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*.

There are two ways to withhold from earnings for a foreign resident:

- if the payee has given you a valid TFN, use scale 3
- if the payee has not given you a valid TFN, use scale 4.

Foreign resident payees generally cannot claim tax offsets. They may be entitled to claim a zone or overseas forces offset in limited circumstances. If a foreign resident payee has claimed any tax offsets on the *Tax file number declaration*, do not make any adjustments to the amount to be withheld.

## HELP AND SFSS DEBTS

Individuals with an accumulated HELP or SFSS debt may be required to have additional amounts withheld from payments you make to them to cover their anticipated compulsory HELP or SFSS repayment. A payee with a HELP or SFSS debt will notify you of those details on their *Tax file number declaration* or *Withholding declaration*.

- ➡ Use the HELP weekly, fortnightly or monthly tax tables to calculate the additional amounts to be withheld for HELP debts.
- ➡ Use the SFSS weekly, fortnightly or monthly tax tables to calculate the additional withholding amounts for SFSS debts.

Payees 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 SFSS repayment for that year. The exemption from making a compulsory HELP or SFSS repayment may be claimed on the *Medicare levy variation declaration*.

## HOLIDAY PAY, LONG SERVICE LEAVE AND EMPLOYMENT TERMINATION PAYMENTS

### Payees who continue working for you

For withholding purposes, 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. Payment for leave loading is subject to withholding if it exceeds the current threshold of **\$320**. Only that part of the payment which exceeds this threshold should be subject to withholding, unless your payee asks you to withhold from the full amount.

➡ Refer to *PAYG withholding – calculation sheet – holiday and long service leave payments for continuing employment* (NAT 7138).

### Payees who cease working for you

Lump sum payments made when a payee ceases working for you are not covered by this schedule.

If a payee has unused annual leave, leave loading or long service leave, see *PAYG withholding – Tax table for unused leave payments on termination of employment* (NAT 3351).

Any other payments made may be employment termination payments and you should refer to *PAYG withholding – Tax table for employment termination payments* (NAT 70980).

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

## 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 reduced 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.

## FAMILY TAX BENEFIT

Family tax benefit can no longer be claimed through the tax system. Claims should be made through the Family Assistance Office.

## TAX OFFSETS

Payees who choose to claim their entitlement to a tax offset through reduced withholding, must provide you with a *Withholding declaration*. Tax offsets include:

- dependent spouse
- zone
- parent, spouse's parent or invalid relative
- housekeeper, and
- child-housekeeper.

See 'Tax offsets' on page 4 to convert the payees annual tax offset entitlement into a weekly, fortnightly, monthly or quarterly value.

- Do not allow for any tax offsets where no tax-free threshold is claimed or foreign resident rates used, or when no TFN has been provided.

## Resident income tax rates from 1 July 2011 (not including Medicare and flood levies)

Taxable income range \$	Tax rate %
0 to 6,000	0
6,001 to 37,000	15
37,001 to 80,000	30
80,001 to 180,000	37
Greater than 180,000	45

## PAYG WITHHOLDING PUBLICATIONS

All PAYG withholding tax tables and other PAYG publications can be accessed quickly and easily from [www.ato.gov.au](http://www.ato.gov.au)

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the *Tax file number declaration* (NAT 3092), *Withholding declaration* (NAT 3093) and the *Flood levy exemption declaration* (NAT 73797).

## PAYG WITHHOLDING TAX TABLES

- Weekly tax table* (NAT 1005)
- Weekly tax table – flood levy exemption* (NAT 1005E)
- Fortnightly tax table* (NAT 1006)
- Fortnightly tax table – flood levy exemption* (NAT 1006E)
- Monthly tax table* (NAT 1007)
- Monthly tax table – flood levy exemption* (NAT 1007E)
- Quarterly tax table* (NAT 3479)
- Quarterly tax table – flood levy exemption* (NAT 3479E)
- Weekly tax table with no and half Medicare levy* (NAT 1008)
- Weekly tax table with no and half Medicare levy – flood levy exemption* (NAT 1008E)

- Medicare levy adjustment – weekly tax table* (NAT 1010)
- Medicare levy adjustment – fortnightly tax table* (NAT 1011)
- Medicare levy adjustment – monthly tax table* (NAT 1012)
- Special tax table for individuals employed in the horticultural industry* (NAT 1013)
- Special tax table for individuals employed in the shearing industry* (NAT 1014)
- Tax table for actors, variety artists and other entertainers* (NAT 1023)
- Tax table for daily and casual workers* (NAT 1024)
- HELP – weekly tax table* (NAT 2173)
- HELP – fortnightly tax table* (NAT 2185)
- HELP – monthly tax table* (NAT 2186)
- Statement of formulas for calculating HELP component* (NAT 2335)
- Statement of formulas for calculating HELP component – flood levy exemption* (NAT 2335E)
- SFSS – weekly tax table* (NAT 3306)
- SFSS – fortnightly tax table* (NAT 3307)
- SFSS – monthly tax table* (NAT 3308)
- Statement of formulas for calculating SFSS component* (NAT 3305)
- Statement of formulas for calculating SFSS component – flood levy exemption* (NAT 3305E)
- Calculating HELP in conjunction with SFSS* (NAT 3539)
- Calculating HELP in conjunction with SFSS – flood levy exemption* (NAT 3539E)
- Tax table for return to work payments* (NAT 3347)
- Tax table for back 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 senior Australians* (NAT 4466)
- Tax table for senior Australians – flood levy exemption* (NAT 4466E)
- Special tax table – Joint Petroleum Development Area* (NAT 7288)
- Bonuses and similar payments tax table* (NAT 7905)
- Commission payments tax table* (NAT 10146)
- Tax table for employment termination payments* (NAT 70980)
- Tax table for superannuation lump sums* (NAT 70981)
- Tax table for superannuation income streams* (NAT 70982)
- Statement of formulas for calculating flood levy component* (NAT 73834)

## 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)
- Flood levy exemption declaration* (NAT 73797)
- A voluntary agreement for PAYG withholding* (NAT 2772)
- Withholding from allowances* (NAT 5448)
- How to lodge your PAYG withholding annual report electronically* (NAT 3367)
- PAYG withholding – calculation sheet – holiday and long service leave payments for continuing employment* (NAT 7138)
- How to withhold amounts from unused leave payments on termination of employment* (NAT 3032)

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