

# Statement of formulas for calculating amounts to be withheld



**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*. 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.



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**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	196	—	—	673	0.2900	0.2900	Resident \$1 & over	0.4650
355	0.2346	18.0692	339	0.1514	29.7115	1538	0.3000	6.7308		
908	0.3350	53.7885	398	0.2523	63.9308	3461	0.3800	129.8077		
1221	0.3150	35.6154	571	0.1665	29.7117	3461 & over	0.4500	372.1154	Foreign resident \$1 & over	0.4500
3144	0.3950	133.3077	666	0.1867	41.2502					
3144 & over	0.4650	353.4038	1219	0.3350	140.1502					
			1532	0.3150	115.7540					
			3455	0.3950	238.3387					
			3455 & over	0.4650	480.2156					

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
196	—	—	196	—	—	198	—	—
571	0.1514	29.7115	572	0.1514	29.7115	342	0.1500	29.7115
666	0.1716	41.2500	666	0.2220	70.1202	402	0.2500	63.9308
1219	0.3200	140.2423	673	0.3700	168.8048	576	0.1650	29.7117
1532	0.3000	115.8462	1219	0.3275	140.1966	673	0.1850	41.2502
3455	0.3800	238.4308	1532	0.3075	115.8004	1225	0.3350	142.2117
3455 & over	0.4500	480.3077	3455	0.3875	238.3850	1538	0.3150	117.6925
			3455 & over	0.4575	480.2620	3461	0.3950	240.7694
						3461 & over	0.4650	483.0771

**NOTES**

- 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 \$17,794 (\$342 per week) or less. Where the taxable income exceeds \$17,794 but is less than \$20,934 (\$402 per week), the levy is shaded in at the rate of 10% of the excess over \$17,794. Where a person's taxable income is \$20,934 (\$402 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	329	339	556	572	332	342
Weekly earnings shade-in threshold	387	398	654	673	391	402
Medicare levy family threshold	28932	29750	28932	29750	29207	30025
Weekly family threshold divisor	52	52	52	52	52	52
Additional child	2682	2757	2682	2757	2682	2757
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	329.7900	339.0300	556.3800	572.1200	332.8600	342.1900
Medicare levy	0.0150	0.0150	0.0075	0.0075	0.0150	0.0150

## WHO SHOULD USE THIS SCHEDULE?

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
- 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 10 and 11 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 10 and 11.

➤ Sample data for verifying that the software program is calculating the correct withholding amounts and Medicare levy adjustments are shown on pages 6 to 9.

❗ 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.

## 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 \$
650 to 1,549	2
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 \$
1,350 to 3,049	10
3,050 to 6,849	17
6,850 & over	35

## 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 11 for 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*, 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* may be entitled to a Medicare levy adjustment if they have weekly earnings of:

- \$339 or more where scale 2 is applied
- \$572 or more where scale 6 is applied, or
- \$342 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:

- \$398 or more where scale 2 is applied
- \$673 or more where scale 6 is applied, or
- \$402 or more where scale 7 is applied.

❶ 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*:  
 $WFT = \$572.12 (29,750 \div 52)$  (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 2,757 and add the result to 29,750
  - (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:

$$WFT = ((2,757 \times 4) + 29,750) \div 52 \\ = 784.1923 \text{ or } \$784.19 \text{ (rounded to the nearest cent)}$$

### Scale 7 applied

- Where a payee has answered 'YES' to question 9 and 'NO' to question 12 on the *Medicare levy variation declaration*:  
 $WFT = \$577.40 (30,025 \div 52)$  (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 2,757 and add the result to 30,025
  - (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:

$$WFT = ((2,757 \times 2) + 30,025) \div 52 \\ = 683.4423 \text{ or } \$683.44 \text{ (rounded to the nearest cent)}$$

## 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:

$$WFT = ((2,757 \times 6) + 29,750) \div 52 \\ = 890.2308 \text{ or } \$890.23 \text{ (rounded to the nearest cent)}$$

$$SOP = (WFT \times 0.1) \div 0.0850 \\ = (\$890.23 \times 0.1) \div 0.0850 \\ = 1,047.3294 \text{ or } \$1,047 \text{ (ignoring cents)}$$

## WEEKLY LEVY ADJUSTMENT (WLA)

### Scale 2 applied

Where weekly earnings are \$339 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 3), in the following formulas:

- (1) If  $x$  is less than \$398,  $WLA = (x - 339.03) \times 0.1$
- (2) If  $x$  is \$398 or more but less than WFT,  $WLA = x \times 0.0150$
- (3) If  $x$  is equal to or greater than WFT and less than the SOP,  $WLA = (WFT \times 0.0150) - ((x - WFT) \times 0.0850)$

### Scale 6 applied

Where weekly earnings are \$572 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 3), in the following formulas:

- (1) If  $x$  is less than \$673,  $WLA = (x - 572.12) \times 0.05$
- (2) If  $x$  is \$673 or more but less than WFT,  $WLA = x \times 0.0075$
- (3) If  $x$  is equal to or greater than WFT and less than the SOP,  $WLA = (WFT \times 0.0075) - ((x - WFT) \times 0.0425)$

### Scale 7 applied

Where weekly earnings are \$342 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 3), in the following formulas:

- (1) If  $x$  is less than \$402,  $WLA = (x - 342.19) \times 0.1$
- (2) If  $x$  is \$402 or more but less than WFT,  $WLA = x \times 0.0150$
- (3) If  $x$  is equal to or greater than WFT and less than the SOP,  $WLA = (WFT \times 0.0150) - ((x - WFT) \times 0.0850)$

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 \$359.33 and scale 2 is applied.  
 $x = 359.99$   
As  $x$  is less than \$398, WLA is calculated using formula (1):  
$$\text{WLA} = (359.99 - 339.03) \times 0.1$$
$$= 2.0960 \text{ or } \$2.00 \text{ (rounded to the nearest dollar).}$$
- 2 Payee's weekly earnings are \$680.47 and the number of children claimed at question 12 is three. Scale 6 is applied.  
 $x = 680.99$   
$$\text{WFT} = ((2,757 \times 3) + 29,750) \div 52$$
$$= 731.1731 \text{ or } \$731.17 \text{ (rounded to the nearest cent)}$$
  
As  $x$  is greater than \$673 and less than WFT, WLA is calculated using formula (2):  
$$\text{WLA} = 680.99 \times 0.0075$$
$$= 5.1074 \text{ or } \$5.00 \text{ (rounded to the nearest dollar).}$$
- 3 Payee's weekly earnings are \$832.29 and the number of children claimed at question 12 is four. Scale 7 is applied.  
 $x = 832.99$   
$$\text{WFT} = ((2,757 \times 4) + 30,025) \div 52$$
$$= 789.4808 \text{ or } \$789.48 \text{ (rounded to the nearest cent).}$$
  
$$\text{SOP} = (789.48 \times 0.1) \div 0.0850$$
$$= 928.8000 \text{ or } \$928 \text{ (ignoring cents).}$$
  
As  $x$  is greater than WFT and less than SOP, WLA is calculated using formula (3):  
$$\text{WLA} = (789.48 \times 0.0150) - ((832.99 - 789.48) \times 0.0850)$$
$$= 8.1439 \text{ or } \$8.00 \text{ (rounded to the nearest dollar).}$$

## 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.

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

$$= \$697.76$$

$$x = 697.99$$

$$\text{WFT} = ((2,757 \times 1) + 29,750) \div 52$$
$$= 625.1346 \text{ or } \$625.13 \text{ (rounded to the nearest cent).}$$

$$\text{SOP} = (625.13 \times 0.1) \div 0.0850$$
$$= 735.4471 \text{ or } \$735 \text{ (ignoring cents).}$$

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

$$\text{WLA} = (625.13 \times 0.0150) - ((697.99 - 625.13) \times 0.0850)$$
$$= 3.1839 \text{ or } \$3.00 \text{ (rounded to the nearest dollar).}$$

The fortnightly levy adjustment is therefore \$6.00 (\$3.00  $\times$  2).

## MONTHLY LEVY ADJUSTMENT

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

**Example:** Payee's monthly earnings are \$1,780.33 and has a spouse but no children. Scale 2 is applied.

$$\text{Equivalent weekly earnings} = (1,780.33 + 0.01) \times 3 \div 13$$

$$= \$410.85$$

$$x = 410.99$$

$$\text{WFT} = \$572.12$$

As  $x$  is greater than \$398 and less than WFT, formula (2) applies:

$$\text{WLA} = 410.99 \times 0.0150 = 6.1649 \text{ or } \$6.00 \text{ (rounded to the nearest dollar).}$$

The monthly adjustment is therefore \$26.00 (\$6.00  $\times$  13  $\div$  3, rounded to the nearest dollar).

## QUARTERLY LEVY ADJUSTMENT

Multiply rounded weekly levy adjustment by 13.

## GENERAL EXAMPLES:

- 1 Payee's weekly earnings are \$880.45. 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.  
 $x = 880.99$   
Weekly withholding amount ( $y$ )  
$$= (a \times x) - b$$
$$= (0.3350 \times 880.99) - 140.1502$$
$$= 154.9815 \text{ or } \$155.00 \text{ (rounded to nearest dollar)}$$
  
Levy adjustment: weekly earnings are greater than WFT (\$837.21) and less than the SOP (\$984) appropriate to payee with five children. Formula (3) applies.  
$$= (837.21 \times 0.0150) - ((880.99 - 837.21) \times 0.0850)$$
$$= 12.5582 - 3.7213$$
$$= 8.8369 \text{ or } \$9.00 \text{ (rounded to nearest dollar)}$$
  
Net weekly withholding amount  
$$\$155.00 - \$9.00 = \$146.00$$
- 2 Payee's fortnightly earnings are \$860.30. 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  
$$= (860.30 \div 2)$$
$$= 430.15 \text{ or } \$430 \text{ (ignore cents)}$$
  
 $x = 430.99$   
Weekly withholding amount ( $y$ )  
$$= (a \times x) - b$$
$$= (0.1514 \times 430.99) - 29.7115$$
$$= 35.5404 \text{ or } \$36.00 \text{ (rounded to nearest dollar)}$$
  
Fortnightly withholding amount  
$$\$36.00 \times 2 = \$72.00$$
  
Tax offsets claimed at the tax offsets questions on the *Withholding declaration*  
$$= 3.8\% \text{ of } \$1,645$$
$$= 62.5100 \text{ or } \$63.00 \text{ (rounded to nearest dollar)}$$
  
Net fortnightly withholding amount  
$$\$72.00 - \$63.00 = \$9.00$$
- 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 \$741 appropriate to a payee with one child. The payee is not eligible to receive a leave loading, therefore scale 7 is applied.  
Convert to weekly equivalent  
$$= (\$3,530.33 + 0.01) \times 3 \div 13$$
$$= 814.6938 \text{ or } \$814 \text{ (ignore cents)}$$
  
 $x = 814.99$   
Weekly withholding amount ( $y$ )  
$$= (a \times x) - b$$
$$= (0.3350 \times 814.99) - 142.2117$$
$$= 130.8100 \text{ or } \$131.00 \text{ (rounded to nearest dollar)}$$
  
Monthly withholding amount  
$$\$131.00 \times 13 \div 3 = 567.67 \text{ or } \$568.00 \text{ (rounded to nearest dollar)}$$
  
Dependant tax offset claimed  
$$= 8.3\% \text{ of } \$1,365$$
$$= 113.295 \text{ or } \$113.00 \text{ (rounded to nearest dollar)}$$
  
Net monthly withholding amount  
$$\$568.00 - \$113.00 = \$455.00$$

## 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. You should only use such software if it produces the exact amounts shown in the tables. When the prescribed rates of withholding are varied, the above formulas will change.

**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
\$	\$	\$	\$	\$	\$	\$
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
570	137.00	65.00	165.00	57.00	57.00	65.00
571	138.00	66.00	166.00	57.00	57.00	65.00
572	138.00	66.00	166.00	57.00	57.00	65.00
573	138.00	66.00	166.00	57.00	57.00	65.00
575	139.00	66.00	167.00	58.00	58.00	65.00
576	140.00	66.00	167.00	58.00	58.00	65.00

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
\$	\$	\$	\$	\$	\$	\$
665	169.00	83.00	193.00	73.00	78.00	82.00
666	170.00	83.00	193.00	73.00	78.00	82.00
672	172.00	85.00	195.00	75.00	80.00	83.00
673	172.00	86.00	195.00	75.00	81.00	84.00
907	250.00	164.00	266.00	150.00	157.00	162.00
908	251.00	164.00	266.00	151.00	157.00	162.00
1218	348.00	268.00	359.00	250.00	259.00	266.00
1219	349.00	269.00	359.00	250.00	259.00	266.00
1220	349.00	269.00	360.00	250.00	260.00	267.00
1221	349.00	269.00	360.00	251.00	260.00	267.00
1224	351.00	270.00	361.00	252.00	261.00	268.00
1225	351.00	270.00	361.00	252.00	261.00	268.00
1531	472.00	367.00	453.00	344.00	355.00	365.00
1532	472.00	367.00	453.00	344.00	356.00	365.00
1537	474.00	369.00	455.00	346.00	358.00	367.00
1538	475.00	370.00	455.00	346.00	358.00	367.00
3143	1109.00	1004.00	1065.00	956.00	980.00	1001.00
3144	1109.00	1004.00	1065.00	957.00	980.00	1002.00
3454	1253.00	1126.00	1183.00	1074.00	1100.00	1124.00
3455	1254.00	1127.00	1183.00	1075.00	1101.00	1124.00
3460	1256.00	1129.00	1185.00	1077.00	1103.00	1126.00
3461	1256.00	1130.00	1186.00	1078.00	1104.00	1127.00

**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
\$	\$	\$	\$	\$	\$	\$
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
1140	274.00	130.00	330.00	114.00	114.00	130.00
1142	276.00	132.00	332.00	114.00	114.00	130.00
1144	276.00	132.00	332.00	114.00	114.00	130.00
1146	276.00	132.00	332.00	114.00	114.00	130.00
1150	278.00	132.00	334.00	116.00	116.00	130.00
1152	280.00	132.00	334.00	116.00	116.00	130.00

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
\$	\$	\$	\$	\$	\$	\$
1330	338.00	166.00	386.00	146.00	156.00	164.00
1332	340.00	166.00	386.00	146.00	156.00	164.00
1344	344.00	170.00	390.00	150.00	160.00	166.00
1346	344.00	172.00	390.00	150.00	162.00	168.00
1814	500.00	328.00	532.00	300.00	314.00	324.00
1816	502.00	328.00	532.00	302.00	314.00	324.00
2436	696.00	536.00	718.00	500.00	518.00	532.00
2438	698.00	538.00	718.00	500.00	518.00	532.00
2440	698.00	538.00	720.00	500.00	520.00	534.00
2442	698.00	538.00	720.00	502.00	520.00	534.00
2448	702.00	540.00	722.00	504.00	522.00	536.00
2450	702.00	540.00	722.00	504.00	522.00	536.00
3062	944.00	734.00	906.00	688.00	710.00	730.00
3064	944.00	734.00	906.00	688.00	712.00	730.00
3074	948.00	738.00	910.00	692.00	716.00	734.00
3076	950.00	740.00	910.00	692.00	716.00	734.00
6286	2218.00	2008.00	2130.00	1912.00	1960.00	2002.00
6288	2218.00	2008.00	2130.00	1914.00	1960.00	2004.00
6908	2506.00	2252.00	2366.00	2148.00	2200.00	2248.00
6910	2508.00	2254.00	2366.00	2150.00	2202.00	2248.00
6920	2512.00	2258.00	2370.00	2154.00	2206.00	2252.00
6922	2512.00	2260.00	2372.00	2156.00	2208.00	2254.00

**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
\$	\$	\$	\$	\$	\$	\$
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
2470.00	594.00	282.00	715.00	247.00	247.00	282.00
2474.33	598.00	286.00	719.00	247.00	247.00	282.00
2478.67	598.00	286.00	719.00	247.00	247.00	282.00
2483.00	598.00	286.00	719.00	247.00	247.00	282.00
2491.67	602.00	286.00	724.00	251.00	251.00	282.00
2496.00	607.00	286.00	724.00	251.00	251.00	282.00

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
\$	\$	\$	\$	\$	\$	\$
2881.67	732.00	360.00	836.00	316.00	338.00	355.00
2886.00	737.00	360.00	836.00	316.00	338.00	355.00
2912.00	745.00	368.00	845.00	325.00	347.00	360.00
2916.33	745.00	373.00	845.00	325.00	351.00	364.00
3930.33	1083.00	711.00	1153.00	650.00	680.00	702.00
3934.67	1088.00	711.00	1153.00	654.00	680.00	702.00
5278.00	1508.00	1161.00	1556.00	1083.00	1122.00	1153.00
5282.33	1512.00	1166.00	1556.00	1083.00	1122.00	1153.00
5286.67	1512.00	1166.00	1560.00	1083.00	1127.00	1157.00
5291.00	1512.00	1166.00	1560.00	1088.00	1127.00	1157.00
5304.00	1521.00	1170.00	1564.00	1092.00	1131.00	1161.00
5308.33	1521.00	1170.00	1564.00	1092.00	1131.00	1161.00
6634.33	2045.00	1590.00	1963.00	1491.00	1538.00	1582.00
6638.67	2045.00	1590.00	1963.00	1491.00	1543.00	1582.00
6660.33	2054.00	1599.00	1972.00	1499.00	1551.00	1590.00
6664.67	2058.00	1603.00	1972.00	1499.00	1551.00	1590.00
13619.67	4806.00	4351.00	4615.00	4143.00	4247.00	4338.00
13624.00	4806.00	4351.00	4615.00	4147.00	4247.00	4342.00
14967.33	5430.00	4879.00	5126.00	4654.00	4767.00	4871.00
14971.67	5434.00	4884.00	5126.00	4658.00	4771.00	4871.00
14993.33	5443.00	4892.00	5135.00	4667.00	4780.00	4879.00
14997.67	5443.00	4897.00	5139.00	4671.00	4784.00	4884.00

**SAMPLE DATA – SCALE 2**

**Weekly Medicare levy adjustment**

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
338	—	—	—	—	—	—
339	—	—	—	—	—	—
367	3.00	3.00	3.00	3.00	3.00	3.00
368	3.00	3.00	3.00	3.00	3.00	3.00
397	6.00	6.00	6.00	6.00	6.00	6.00
398	6.00	6.00	6.00	6.00	6.00	6.00
417	6.00	6.00	6.00	6.00	6.00	6.00
418	6.00	6.00	6.00	6.00	6.00	6.00
437	7.00	7.00	7.00	7.00	7.00	7.00
438	7.00	7.00	7.00	7.00	7.00	7.00
457	7.00	7.00	7.00	7.00	7.00	7.00
458	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
497	7.00	7.00	7.00	7.00	7.00	7.00
498	7.00	7.00	7.00	7.00	7.00	7.00
517	8.00	8.00	8.00	8.00	8.00	8.00
518	8.00	8.00	8.00	8.00	8.00	8.00
537	8.00	8.00	8.00	8.00	8.00	8.00
538	8.00	8.00	8.00	8.00	8.00	8.00
557	8.00	8.00	8.00	8.00	8.00	8.00
558	8.00	8.00	8.00	8.00	8.00	8.00
577	8.00	9.00	9.00	9.00	9.00	9.00
578	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
\$	\$	\$	\$	\$	\$	\$
597	6.00	9.00	9.00	9.00	9.00	9.00
598	6.00	9.00	9.00	9.00	9.00	9.00
617	5.00	9.00	9.00	9.00	9.00	9.00
618	5.00	9.00	9.00	9.00	9.00	9.00
637	3.00	8.00	10.00	10.00	10.00	10.00
638	3.00	8.00	10.00	10.00	10.00	10.00
657	1.00	7.00	10.00	10.00	10.00	10.00
658	1.00	6.00	10.00	10.00	10.00	10.00
677	—	5.00	10.00	10.00	10.00	10.00
678	—	5.00	10.00	10.00	10.00	10.00
697	—	3.00	8.00	10.00	10.00	10.00
698	—	3.00	8.00	10.00	10.00	10.00
717	—	1.00	7.00	11.00	11.00	11.00
718	—	1.00	7.00	11.00	11.00	11.00
737	—	—	5.00	10.00	11.00	11.00
738	—	—	5.00	10.00	11.00	11.00
757	—	—	3.00	9.00	11.00	11.00
758	—	—	3.00	9.00	11.00	11.00
777	—	—	2.00	7.00	12.00	12.00
778	—	—	2.00	7.00	12.00	12.00
921	—	—	—	—	—	5.00
922	—	—	—	—	—	5.00
983	—	—	—	—	—	—
984	—	—	—	—	—	—

**Fortnightly Medicare levy adjustment**

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
676	—	—	—	—	—	—
678	—	—	—	—	—	—
734	6.00	6.00	6.00	6.00	6.00	6.00
736	6.00	6.00	6.00	6.00	6.00	6.00
794	12.00	12.00	12.00	12.00	12.00	12.00
796	12.00	12.00	12.00	12.00	12.00	12.00
834	12.00	12.00	12.00	12.00	12.00	12.00
836	12.00	12.00	12.00	12.00	12.00	12.00
874	14.00	14.00	14.00	14.00	14.00	14.00
876	14.00	14.00	14.00	14.00	14.00	14.00
914	14.00	14.00	14.00	14.00	14.00	14.00
916	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
994	14.00	14.00	14.00	14.00	14.00	14.00
996	14.00	14.00	14.00	14.00	14.00	14.00
1034	16.00	16.00	16.00	16.00	16.00	16.00
1036	16.00	16.00	16.00	16.00	16.00	16.00
1074	16.00	16.00	16.00	16.00	16.00	16.00
1076	16.00	16.00	16.00	16.00	16.00	16.00
1114	16.00	16.00	16.00	16.00	16.00	16.00
1116	16.00	16.00	16.00	16.00	16.00	16.00
1154	16.00	18.00	18.00	18.00	18.00	18.00
1156	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
\$	\$	\$	\$	\$	\$	\$
1194	12.00	18.00	18.00	18.00	18.00	18.00
1196	12.00	18.00	18.00	18.00	18.00	18.00
1234	10.00	18.00	18.00	18.00	18.00	18.00
1236	10.00	18.00	18.00	18.00	18.00	18.00
1274	6.00	16.00	20.00	20.00	20.00	20.00
1276	6.00	16.00	20.00	20.00	20.00	20.00
1314	2.00	14.00	20.00	20.00	20.00	20.00
1316	2.00	12.00	20.00	20.00	20.00	20.00
1354	—	10.00	20.00	20.00	20.00	20.00
1356	—	10.00	20.00	20.00	20.00	20.00
1394	—	6.00	16.00	20.00	20.00	20.00
1396	—	6.00	16.00	20.00	20.00	20.00
1434	—	2.00	14.00	22.00	22.00	22.00
1436	—	2.00	14.00	22.00	22.00	22.00
1474	—	—	10.00	20.00	22.00	22.00
1476	—	—	10.00	20.00	22.00	22.00
1514	—	—	6.00	18.00	22.00	22.00
1516	—	—	6.00	18.00	22.00	22.00
1554	—	—	4.00	14.00	24.00	24.00
1556	—	—	4.00	14.00	24.00	24.00
1842	—	—	—	—	—	10.00
1844	—	—	—	—	—	10.00
1966	—	—	—	—	—	—
1968	—	—	—	—	—	—

**Monthly Medicare levy adjustment**

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1464.67	—	—	—	—	—	—
1469.00	—	—	—	—	—	—
1590.33	13.00	13.00	13.00	13.00	13.00	13.00
1594.67	13.00	13.00	13.00	13.00	13.00	13.00
1720.33	26.00	26.00	26.00	26.00	26.00	26.00
1724.67	26.00	26.00	26.00	26.00	26.00	26.00
1807.00	26.00	26.00	26.00	26.00	26.00	26.00
1811.33	26.00	26.00	26.00	26.00	26.00	26.00
1893.67	30.00	30.00	30.00	30.00	30.00	30.00
1898.00	30.00	30.00	30.00	30.00	30.00	30.00
1980.33	30.00	30.00	30.00	30.00	30.00	30.00
1984.67	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
2153.67	30.00	30.00	30.00	30.00	30.00	30.00
2158.00	30.00	30.00	30.00	30.00	30.00	30.00
2240.33	35.00	35.00	35.00	35.00	35.00	35.00
2244.67	35.00	35.00	35.00	35.00	35.00	35.00
2327.00	35.00	35.00	35.00	35.00	35.00	35.00
2331.33	35.00	35.00	35.00	35.00	35.00	35.00
2413.67	35.00	35.00	35.00	35.00	35.00	35.00
2418.00	35.00	35.00	35.00	35.00	35.00	35.00
2500.33	35.00	39.00	39.00	39.00	39.00	39.00
2504.67	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
\$	\$	\$	\$	\$	\$	\$
2587.00	26.00	39.00	39.00	39.00	39.00	39.00
2591.33	26.00	39.00	39.00	39.00	39.00	39.00
2673.67	22.00	39.00	39.00	39.00	39.00	39.00
2678.00	22.00	39.00	39.00	39.00	39.00	39.00
2760.33	13.00	26.00	43.00	43.00	43.00	43.00
2764.67	13.00	35.00	43.00	43.00	43.00	43.00
2847.00	4.00	30.00	43.00	43.00	43.00	43.00
2851.33	4.00	26.00	43.00	43.00	43.00	43.00
2933.67	—	22.00	43.00	43.00	43.00	43.00
2938.00	—	22.00	43.00	43.00	43.00	43.00
3020.33	—	13.00	35.00	43.00	43.00	43.00
3024.67	—	13.00	35.00	43.00	43.00	43.00
3107.00	—	4.00	30.00	48.00	48.00	48.00
3111.33	—	4.00	30.00	48.00	48.00	48.00
3193.67	—	—	22.00	43.00	48.00	48.00
3198.00	—	—	22.00	43.00	48.00	48.00
3280.33	—	—	13.00	39.00	48.00	48.00
3284.67	—	—	13.00	39.00	48.00	48.00
3367.00	—	—	9.00	30.00	52.00	52.00
3371.33	—	—	9.00	30.00	52.00	52.00
3991.00	—	—	—	—	—	22.00
3995.33	—	—	—	—	—	22.00
4259.67	—	—	—	—	—	—
4264.00	—	—	—	—	—	—

**SAMPLE DATA – SCALE 6**

**Weekly Medicare half-levy adjustment**

Weekly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
571	—	—	—	—	—
572	—	—	—	—	—
621	2.00	2.00	2.00	2.00	2.00
622	3.00	3.00	3.00	3.00	3.00
672	5.00	5.00	5.00	5.00	5.00
673	3.00	5.00	5.00	5.00	5.00
684	2.00	5.00	5.00	5.00	5.00
685	2.00	5.00	5.00	5.00	5.00
696	2.00	4.00	5.00	5.00	5.00
697	2.00	4.00	5.00	5.00	5.00
708	1.00	4.00	5.00	5.00	5.00
709	1.00	4.00	5.00	5.00	5.00
720	1.00	3.00	5.00	5.00	5.00
721	1.00	3.00	5.00	5.00	5.00
732	—	3.00	5.00	5.00	5.00
733	—	3.00	5.00	6.00	6.00
744	—	2.00	5.00	6.00	6.00
745	—	2.00	5.00	6.00	6.00
756	—	2.00	4.00	6.00	6.00
757	—	2.00	4.00	6.00	6.00
768	—	1.00	4.00	6.00	6.00
769	—	1.00	4.00	6.00	6.00
780	—	1.00	3.00	6.00	6.00
781	—	1.00	3.00	6.00	6.00

Weekly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
792	—	—	3.00	6.00	6.00
793	—	—	3.00	5.00	6.00
804	—	—	2.00	5.00	6.00
805	—	—	2.00	5.00	6.00
816	—	—	2.00	4.00	6.00
817	—	—	2.00	4.00	6.00
828	—	—	1.00	4.00	6.00
829	—	—	1.00	4.00	6.00
840	—	—	1.00	3.00	6.00
841	—	—	1.00	3.00	6.00
852	—	—	—	3.00	6.00
853	—	—	—	3.00	6.00
864	—	—	—	2.00	5.00
865	—	—	—	2.00	5.00
876	—	—	—	2.00	5.00
877	—	—	—	2.00	5.00
888	—	—	—	1.00	4.00
889	—	—	—	1.00	4.00
900	—	—	—	1.00	4.00
901	—	—	—	1.00	4.00
921	—	—	—	—	3.00
922	—	—	—	—	3.00
983	—	—	—	—	—
984	—	—	—	—	—

**Fortnightly Medicare half-levy adjustment**

Fortnightly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1142	—	—	—	—	—
1144	—	—	—	—	—
1242	4.00	4.00	4.00	4.00	4.00
1244	6.00	6.00	6.00	6.00	6.00
1344	10.00	10.00	10.00	10.00	10.00
1346	6.00	10.00	10.00	10.00	10.00
1368	4.00	10.00	10.00	10.00	10.00
1370	4.00	10.00	10.00	10.00	10.00
1392	4.00	8.00	10.00	10.00	10.00
1394	4.00	8.00	10.00	10.00	10.00
1416	2.00	8.00	10.00	10.00	10.00
1418	2.00	8.00	10.00	10.00	10.00
1440	2.00	6.00	10.00	10.00	10.00
1442	2.00	6.00	10.00	10.00	10.00
1464	—	6.00	10.00	10.00	10.00
1466	—	6.00	10.00	12.00	12.00
1488	—	4.00	10.00	12.00	12.00
1490	—	4.00	10.00	12.00	12.00
1512	—	4.00	8.00	12.00	12.00
1514	—	4.00	8.00	12.00	12.00
1536	—	2.00	8.00	12.00	12.00
1538	—	2.00	8.00	12.00	12.00
1560	—	2.00	6.00	12.00	12.00
1562	—	2.00	6.00	12.00	12.00

Fortnightly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
1584	—	—	6.00	12.00	12.00
1586	—	—	6.00	10.00	12.00
1608	—	—	4.00	10.00	12.00
1610	—	—	4.00	10.00	12.00
1632	—	—	4.00	8.00	12.00
1634	—	—	4.00	8.00	12.00
1656	—	—	2.00	8.00	12.00
1658	—	—	2.00	8.00	12.00
1680	—	—	2.00	6.00	12.00
1682	—	—	2.00	6.00	12.00
1704	—	—	—	6.00	12.00
1706	—	—	—	6.00	12.00
1728	—	—	—	4.00	10.00
1730	—	—	—	4.00	10.00
1752	—	—	—	4.00	10.00
1754	—	—	—	4.00	10.00
1776	—	—	—	2.00	8.00
1778	—	—	—	2.00	8.00
1800	—	—	—	2.00	8.00
1802	—	—	—	2.00	8.00
1842	—	—	—	—	6.00
1844	—	—	—	—	6.00
1966	—	—	—	—	—
1968	—	—	—	—	—

**Monthly Medicare half-levy adjustment**

Monthly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
2474.33	—	—	—	—	—
2478.67	—	—	—	—	—
2691.00	9.00	9.00	9.00	9.00	9.00
2695.33	13.00	13.00	13.00	13.00	13.00
2912.00	22.00	22.00	22.00	22.00	22.00
2916.33	13.00	22.00	22.00	22.00	22.00
2964.00	9.00	22.00	22.00	22.00	22.00
2968.33	9.00	22.00	22.00	22.00	22.00
3016.00	9.00	17.00	22.00	22.00	22.00
3020.33	9.00	17.00	22.00	22.00	22.00
3068.00	4.00	17.00	22.00	22.00	22.00
3072.33	4.00	17.00	22.00	22.00	22.00
3120.00	4.00	13.00	22.00	22.00	22.00
3124.33	4.00	13.00	22.00	22.00	22.00
3172.00	—	13.00	22.00	22.00	22.00
3176.33	—	13.00	22.00	26.00	26.00
3224.00	—	9.00	22.00	26.00	26.00
3228.33	—	9.00	22.00	26.00	26.00
3276.00	—	9.00	17.00	26.00	26.00
3280.33	—	9.00	17.00	26.00	26.00
3328.00	—	4.00	17.00	26.00	26.00
3332.33	—	4.00	17.00	26.00	26.00
3380.00	—	4.00	13.00	26.00	26.00
3384.33	—	4.00	13.00	26.00	26.00

Monthly earnings \$	1 child \$	2 children \$	3 children \$	4 children \$	5 children \$
3432.00	—	—	13.00	26.00	26.00
3436.33	—	—	13.00	22.00	26.00
3484.00	—	—	9.00	22.00	26.00
3488.33	—	—	9.00	22.00	26.00
3536.00	—	—	9.00	17.00	26.00
3540.33	—	—	9.00	17.00	26.00
3588.00	—	—	4.00	17.00	26.00
3592.33	—	—	4.00	17.00	26.00
3640.00	—	—	4.00	13.00	26.00
3644.33	—	—	4.00	13.00	26.00
3692.00	—	—	—	13.00	26.00
3696.33	—	—	—	13.00	26.00
3744.00	—	—	—	9.00	22.00
3748.33	—	—	—	9.00	22.00
3796.00	—	—	—	9.00	22.00
3800.33	—	—	—	9.00	22.00
3848.00	—	—	—	4.00	17.00
3852.33	—	—	—	4.00	17.00
3900.00	—	—	—	4.00	17.00
3904.33	—	—	—	4.00	17.00
3991.00	—	—	—	—	13.00
3995.33	—	—	—	—	13.00
4259.67	—	—	—	—	—
4264.00	—	—	—	—	—

**SAMPLE DATA – SCALE 7**

**Weekly Medicare levy adjustment**

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
341	—	—	—	—	—	—
342	—	—	—	—	—	—
371	3.00	3.00	3.00	3.00	3.00	3.00
372	3.00	3.00	3.00	3.00	3.00	3.00
401	6.00	6.00	6.00	6.00	6.00	6.00
402	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
427	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
476	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
501	8.00	8.00	8.00	8.00	8.00	8.00
502	8.00	8.00	8.00	8.00	8.00	8.00
526	8.00	8.00	8.00	8.00	8.00	8.00
527	8.00	8.00	8.00	8.00	8.00	8.00
551	8.00	8.00	8.00	8.00	8.00	8.00
552	8.00	8.00	8.00	8.00	8.00	8.00
576	9.00	9.00	9.00	9.00	9.00	9.00
577	9.00	9.00	9.00	9.00	9.00	9.00
601	7.00	9.00	9.00	9.00	9.00	9.00
602	6.00	9.00	9.00	9.00	9.00	9.00
626	4.00	9.00	9.00	9.00	9.00	9.00
627	4.00	9.00	9.00	9.00	9.00	9.00

Weekly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
651	2.00	8.00	10.00	10.00	10.00	10.00
652	2.00	8.00	10.00	10.00	10.00	10.00
676	—	5.00	10.00	10.00	10.00	10.00
677	—	5.00	10.00	10.00	10.00	10.00
701	—	3.00	9.00	11.00	11.00	11.00
702	—	3.00	9.00	11.00	11.00	11.00
726	—	1.00	7.00	11.00	11.00	11.00
727	—	1.00	6.00	11.00	11.00	11.00
751	—	—	4.00	10.00	11.00	11.00
752	—	—	4.00	10.00	11.00	11.00
776	—	—	2.00	8.00	12.00	12.00
777	—	—	2.00	8.00	12.00	12.00
801	—	—	—	5.00	11.00	12.00
802	—	—	—	5.00	11.00	12.00
826	—	—	—	3.00	9.00	12.00
827	—	—	—	3.00	9.00	12.00
851	—	—	—	1.00	7.00	12.00
852	—	—	—	1.00	6.00	12.00
876	—	—	—	—	4.00	10.00
877	—	—	—	—	4.00	10.00
927	—	—	—	—	—	5.00
928	—	—	—	—	—	5.00
990	—	—	—	—	—	—
991	—	—	—	—	—	—

**Fortnightly Medicare levy adjustment**

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
682	—	—	—	—	—	—
684	—	—	—	—	—	—
742	6.00	6.00	6.00	6.00	6.00	6.00
744	6.00	6.00	6.00	6.00	6.00	6.00
802	12.00	12.00	12.00	12.00	12.00	12.00
804	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
854	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
952	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
1002	16.00	16.00	16.00	16.00	16.00	16.00
1004	16.00	16.00	16.00	16.00	16.00	16.00
1052	16.00	16.00	16.00	16.00	16.00	16.00
1054	16.00	16.00	16.00	16.00	16.00	16.00
1102	16.00	16.00	16.00	16.00	16.00	16.00
1104	16.00	16.00	16.00	16.00	16.00	16.00
1152	18.00	18.00	18.00	18.00	18.00	18.00
1154	18.00	18.00	18.00	18.00	18.00	18.00
1202	14.00	18.00	18.00	18.00	18.00	18.00
1204	12.00	18.00	18.00	18.00	18.00	18.00
1252	8.00	18.00	18.00	18.00	18.00	18.00
1254	8.00	18.00	18.00	18.00	18.00	18.00

Fortnightly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1302	4.00	16.00	20.00	20.00	20.00	20.00
1304	4.00	16.00	20.00	20.00	20.00	20.00
1352	—	10.00	20.00	20.00	20.00	20.00
1354	—	10.00	20.00	20.00	20.00	20.00
1402	—	6.00	18.00	22.00	22.00	22.00
1404	—	6.00	18.00	22.00	22.00	22.00
1452	—	2.00	14.00	22.00	22.00	22.00
1454	—	2.00	12.00	22.00	22.00	22.00
1502	—	—	8.00	20.00	22.00	22.00
1504	—	—	8.00	20.00	22.00	22.00
1552	—	—	4.00	16.00	24.00	24.00
1554	—	—	4.00	16.00	24.00	24.00
1602	—	—	—	10.00	22.00	24.00
1604	—	—	—	10.00	22.00	24.00
1652	—	—	—	6.00	18.00	24.00
1654	—	—	—	6.00	18.00	24.00
1702	—	—	—	2.00	14.00	24.00
1704	—	—	—	2.00	12.00	24.00
1752	—	—	—	—	8.00	20.00
1754	—	—	—	—	8.00	20.00
1854	—	—	—	—	—	10.00
1856	—	—	—	—	—	10.00
1980	—	—	—	—	—	—
1982	—	—	—	—	—	—

**Monthly Medicare levy adjustment**

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
1477.67	—	—	—	—	—	—
1482.00	—	—	—	—	—	—
1607.67	13.00	13.00	13.00	13.00	13.00	13.00
1612.00	13.00	13.00	13.00	13.00	13.00	13.00
1737.67	26.00	26.00	26.00	26.00	26.00	26.00
1742.00	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
1850.33	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
2062.67	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
2171.00	35.00	35.00	35.00	35.00	35.00	35.00
2175.33	35.00	35.00	35.00	35.00	35.00	35.00
2279.33	35.00	35.00	35.00	35.00	35.00	35.00
2283.67	35.00	35.00	35.00	35.00	35.00	35.00
2387.67	35.00	35.00	35.00	35.00	35.00	35.00
2392.00	35.00	35.00	35.00	35.00	35.00	35.00
2496.00	39.00	39.00	39.00	39.00	39.00	39.00
2500.33	39.00	39.00	39.00	39.00	39.00	39.00
2604.33	30.00	39.00	39.00	39.00	39.00	39.00
2608.67	26.00	39.00	39.00	39.00	39.00	39.00
2712.67	17.00	39.00	39.00	39.00	39.00	39.00
2717.00	17.00	39.00	39.00	39.00	39.00	39.00

Monthly earnings	Spouse only	1 child	2 children	3 children	4 children	5 children
\$	\$	\$	\$	\$	\$	\$
2821.00	9.00	35.00	43.00	43.00	43.00	43.00
2825.33	9.00	35.00	43.00	43.00	43.00	43.00
2929.33	—	22.00	43.00	43.00	43.00	43.00
2933.67	—	22.00	43.00	43.00	43.00	43.00
3037.67	—	13.00	39.00	48.00	48.00	48.00
3042.00	—	13.00	39.00	48.00	48.00	48.00
3146.00	—	4.00	30.00	48.00	48.00	48.00
3150.33	—	4.00	26.00	48.00	48.00	48.00
3254.33	—	—	17.00	43.00	48.00	48.00
3258.67	—	—	17.00	43.00	48.00	48.00
3362.67	—	—	9.00	35.00	52.00	52.00
3367.00	—	—	9.00	35.00	52.00	52.00
3471.00	—	—	—	22.00	48.00	52.00
3475.33	—	—	—	22.00	48.00	52.00
3579.33	—	—	—	13.00	39.00	52.00
3583.67	—	—	—	13.00	39.00	52.00
3687.67	—	—	—	4.00	30.00	52.00
3692.00	—	—	—	4.00	26.00	52.00
3796.00	—	—	—	—	17.00	43.00
3800.33	—	—	—	—	17.00	43.00
4017.00	—	—	—	—	—	22.00
4021.33	—	—	—	—	—	22.00
4290.00	—	—	—	—	—	—
4294.33	—	—	—	—	—	—

## 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 – Coefficients for calculating withholding amounts incorporating SFSS component and HELP component* (NAT 3539)
  - *PAYG withholding – Special tax table for individuals seasonally 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).
- See page 11 for other tax tables and publications available and how you can access them.

## TAX FILE NUMBER (TFN) 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 Tax Office.

If you have *Employment declarations* and/or *Annuity and superannuation pension declarations* that were valid at 30 June 2000, they will continue to be valid under PAYG.

## NO TFN PROVIDED

You must use scale 4 where the amount to withhold is 46.5% for residents and 45% for foreign residents (ignoring any cents) if a payment is made to a payee and the payee 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 Tax Office 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 Tax Office, 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 amount of all payments made to the payee (ignoring any cents) unless the Tax Office tells you not to.

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

## WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* 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.

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 *PAYG bulletin no 1 – Taxing of allowances for the 2000/01 and future income years*.

## 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 cannot claim any tax offsets. If a foreign resident payee has claimed any tax offsets on the *Tax file number declaration*, do not make any adjustment to the amount to be withheld.

## HELP AND SFSS DEBTS

Individuals with an accumulated HELP or Student Financial Supplement Scheme (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* (Index No. 6209).

### 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.

## 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.

## CHANGE TO FAMILY TAX BENEFIT (FTB)

Family tax benefit can no longer be claimed through the tax system. FTB 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 2009 (not including Medicare levy)

Taxable income range \$	Tax rate %
0 to 6,000	0
6,001 to 35,000	15
35,001 to 80,000	30
80,001 to 180,000	38
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* and the *Withholding declaration*.

## PAYG WITHHOLDING TAX TABLES

- *Weekly tax table* (NAT 1005)
- *Fortnightly tax table* (NAT 1006)
- *Monthly tax table* (NAT 1007)
- *Quarterly tax table* (NAT 3479)
- *Weekly tax table with no and half Medicare levy* (NAT 1008)
- *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 seasonally 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)
- *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)
- *Coefficients for calculating withholding amounts incorporating SFSS component and HELP component* (NAT 3539)
- *Tax table for return to work payments* (NAT 3347)
- *Tax table for back payments including lump sum payments in arrears* (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)
- *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)

- ❗ Foreign resident tax tables are no longer produced. Information on withholding for foreign residents is contained in the normal weekly, fortnightly and monthly tax tables.

## 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)
- *A voluntary agreement for PAYG withholding* (NAT 2772)
- *PAYG Bulletin No. 1 – taxing of allowances* (NAT 3252)
- *How to lodge your PAYG withholding annual report electronically* (NAT 3367)
- *PAYG withholding – calculation sheet – holiday and long service leave payments for continuing employment* (Index No. 6209)
- *How to withhold from back payments* (NAT 10434)
- *How to withhold amounts from unused leave payments on termination of employment* (NAT 3032)

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