

BUSINESS

PAYERS

TAX TABLE

NAT 2335-05.2006

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



Australian Government

Australian Taxation Office

SCHEDULE 14

PAY AS YOU GO (PAYG) WITHHOLDING

Statement of formulas for calculating Higher Education Loan Programme (HELP) component

Including coefficients for calculating weekly withholding amounts incorporating HELP component.



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2006.**



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



For more information visit **www.ato.gov.au**

HECS HAS BECOME HELP

On 1 June 2006, all accumulated Higher Education Contribution Scheme (HECS) debts became accumulated Higher Education Loan Programme (HELP) debts.

WHEN SHOULD THE HELP COMPONENT BE CALCULATED?

You will need to calculate the HELP component when a payee has provided you with a *Tax file number declaration* or *Withholding declaration* and has:

- answered 'Yes' to the question 'Do you have an accumulated Higher Education Loan Programme (HELP) debt?'
- **not** applied, due to low family income, for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, and
- earnings of:
 - \$728 or more if paid weekly
 - \$1,456 or more if paid fortnightly
 - \$3,154.67 or more if paid monthly, or
 - \$9,464 or more if paid quarterly

The HELP component is to be withheld from all earnings, including taxable allowances, bonuses and commissions. Do not withhold any amount for HELP from lump sum termination payments.

HOW TO WORK OUT AMOUNTS TO BE WITHHELD

- 1 Use the appropriate weekly tax table to calculate the weekly withholding amount for the payee's earnings, allowing for any rebates or family tax benefit claimed.
- 2 Add the HELP component to the amounts withheld. Withhold the result from the payee's earnings.

FORMULAS FOR CALCULATING THE HELP COMPONENT

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

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

Weekly earnings — x \$	Component rate — a %
0 – 727.99	0.0
728.00 – 811.99	4.0
812.00 – 894.99	4.5
895.00 – 941.99	5.0
942.00 – 1,012.99	5.5
1,013.00 – 1,097.99	6.0
1,098.00 – 1,155.99	6.5
1,156.00 – 1,272.99	7.0
1,273.00 – 1,356.99	7.5
1,357.00 & over	8.0

These rates apply to the total earnings of the payee.

CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY HELP COMPONENT

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

- fortnightly, divide the sum of the fortnightly earnings by two, ignore cents in the result and add 99 cents
- monthly, take the sum of the monthly earnings – if this amount ends in 33 cents, add 1 cent – and multiply this amount by 3/13, ignore cents in the result and add 99 cents, or
- quarterly, divide the sum of the quarterly earnings by 13, ignore cents in the result and add 99 cents.

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

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

ROUNDING OF COMPONENTS

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

EXAMPLES

Payee's **weekly** earnings are \$748.62
 HELP component = $\$748.99 \times 4.0\% = \30.00 rounded to the nearest dollar.

Payee's **fortnightly** earnings are \$1,654.06.
 Weekly equivalent of \$1,654.06 = \$827.99 — that is, \$1,654.06 divided by two, ignoring cents and adding 99 cents.
 Weekly HELP component = $\$827.99 \times 4.5\% = \37.00 rounded to the nearest dollar.
 Fortnightly HELP component = \$74.00 — that is, $\$37.00 \times 2$.

Payee's **monthly** earnings are \$4,527.34.
 Weekly equivalent of \$4,527.34 = \$1,044.99 — that is, $\$4,527.34 \times 3/13$, ignoring cents and adding 99 cents.
 Weekly HELP component = $\$1,044.99 \times 6.0\% = \63.00 rounded to the nearest dollar.
 Monthly HELP component = \$273.00 — that is, $\$63.00 \times 13/3$, rounded to the nearest dollar.

ACCOUNTING SOFTWARE

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

COEFFICIENTS FOR CALCULATION OF WEEKLY AMOUNTS TO BE WITHHELD INCORPORATING HELP COMPONENT

The coefficients stated below should be used in accordance with the method specified in the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). These formulas are effective for payments made on or after 1 July 2006.

! You should note that if two payees are taxed using a particular scale (eg scale 2), but only one of them has an accumulated HELP debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP component and the other won't. For example, name one 'Scale 2' and the other 'Scale 22'. This is shown in the two scales provided in scale 2 below.

The HELP component does not apply to scale 4 (where the payee has not provided a tax file number).

Where tax-free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
163	0.1650	0.1650	163	0.1650	0.1650
1125	0.3150	24.6842	411	0.3150	24.6842
2567	0.4150	137.1842	495	0.3550	24.6842
2567 & over	0.4650	265.5496	578	0.3600	24.6842
			625	0.3650	24.6842
			696	0.3700	24.6842
			781	0.3750	24.6842
			839	0.3800	24.6842
			956	0.3850	24.6842
			1040	0.3900	24.6842
			1125	0.3950	24.6842
			2567	0.4950	137.1842
			2567 & over	0.5450	265.5496

Where payee is eligible to receive leave loading and has claimed tax-free threshold in Tax file number declaration Scale 2					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
110	—	—	110	—	—
309	0.1519	16.7294	309	0.1519	16.7294
363	0.2531	48.0236	363	0.2531	48.0236
474	0.1670	16.7014	474	0.1670	16.7014
1436	0.3150	86.9445	728	0.3150	86.9445
2878	0.4150	230.5599	812	0.3550	86.9445
2878 & over	0.4650	374.4830	895	0.3600	86.9445
			942	0.3650	86.9445
			1013	0.3700	86.9445
			1098	0.3750	86.9445
			1156	0.3800	86.9445
			1273	0.3850	86.9445
			1357	0.3900	86.9445
			1436	0.3950	86.9445
			2878	0.4950	230.5599
			2878 & over	0.5450	374.4830

Foreign residents Scale 3					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
480	0.2900	0.2900	480	0.2900	0.2900
1442	0.3000	5.0977	728	0.3000	5.0977
2884	0.4000	149.3285	812	0.3400	5.0977
2884 & over	0.4500	293.5592	895	0.3450	5.0977
			942	0.3500	5.0977
			1013	0.3550	5.0977
			1098	0.3600	5.0977
			1156	0.3650	5.0977
			1273	0.3700	5.0977
			1357	0.3750	5.0977
			1442	0.3800	5.0977
			2884	0.4800	149.3285
			2884 & over	0.5300	293.5592

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
110	—	—	110	—	—
474	0.1519	16.7294	474	0.1519	16.7294
1436	0.3000	87.0200	728	0.3000	87.0200
2878	0.4000	230.6354	812	0.3400	87.0200
2878 & over	0.4500	374.5584	895	0.3450	87.0200
			942	0.3500	87.0200
			1013	0.3550	87.0200
			1098	0.3600	87.0200
			1156	0.3650	87.0200
			1273	0.3700	87.0200
			1357	0.3750	87.0200
			1436	0.3800	87.0200
			2878	0.4800	230.6354
			2878 & over	0.5300	374.5584

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
110	—	—	110	—	—
474	0.1519	16.7294	474	0.1519	16.7294
522	0.3000	87.0200	522	0.3000	87.0200
614	0.3500	113.1334	614	0.3500	113.1334
1436	0.3075	87.0205	728	0.3075	87.0205
2878	0.4075	230.6359	812	0.3475	87.0205
2878 & over	0.4575	374.5589	895	0.3525	87.0205
			942	0.3575	87.0205
			1013	0.3625	87.0205
			1098	0.3675	87.0205
			1156	0.3725	87.0205
			1273	0.3775	87.0205
			1357	0.3825	87.0205
			1436	0.3875	87.0205
			2878	0.4875	230.6359
			2878 & over	0.5375	374.5589

Where payee not eligible to receive leave loading and has claimed tax-free threshold Scale 7					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
111	—	—	111	—	—
313	0.1500	16.7308	313	0.1500	16.7308
368	0.2500	48.0462	368	0.2500	48.0462
480	0.1650	16.7318	480	0.1650	16.7318
1442	0.3150	88.8472	728	0.3150	88.8472
2884	0.4150	233.0780	812	0.3550	88.8472
2884 & over	0.4650	377.3088	895	0.3600	88.8472
			942	0.3650	88.8472
			1013	0.3700	88.8472
			1098	0.3750	88.8472
			1156	0.3800	88.8472
			1273	0.3850	88.8472
			1357	0.3900	88.8472
			1442	0.3950	88.8472
			2884	0.4950	233.0780
			2884 & over	0.5450	377.3088

SAMPLE DATA

Weekly earnings \$	Weekly HELP component \$	Fortnightly earnings \$	Fortnightly HELP component \$	Monthly earnings \$	Monthly HELP component \$
728	29.00	1,456	58.00	3,154.67	126.00
729	29.00	1,458	58.00	3,159.00	126.00
811	32.00	1,622	64.00	3,514.33	139.00
812	37.00	1,624	74.00	3,518.67	160.00
813	37.00	1,626	74.00	3,523.00	160.00
894	40.00	1,788	80.00	3,874.00	173.00
895	45.00	1,790	90.00	3,878.33	195.00
941	47.00	1,882	94.00	4,077.67	204.00
942	52.00	1,884	104.00	4,082.00	225.00
943	52.00	1,886	104.00	4,086.33	225.00
1,012	56.00	2,024	112.00	4,385.33	243.00
1,013	61.00	2,026	122.00	4,389.67	264.00
1,014	61.00	2,028	122.00	4,394.00	264.00
1,097	66.00	2,194	132.00	4,753.67	286.00
1,098	71.00	2,196	142.00	4,758.00	308.00
1,155	75.00	2,310	150.00	5,005.00	325.00
1,156	81.00	2,312	162.00	5,009.33	351.00
1,272	89.00	2,544	178.00	5,512.00	386.00
1,273	96.00	2,546	192.00	5,516.33	416.00
1,356	102.00	2,712	204.00	5,876.00	442.00
1,357	109.00	2,714	218.00	5,880.33	472.00

Withholding amounts incorporating the HELP component calculated by using the coefficients on page 3 may differ slightly from the sums of the amounts shown in the PAYG and HELP tax tables. The differences result from the rounding of components.

SAMPLE DATA

Weekly withholding amounts incorporating HELP component

Weekly earnings	Amount to be withheld						Weekly earnings	Amount to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption		With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$		7 \$	1 \$	2 \$	3 \$	4 \$	5 \$
109	—	—	18.00	32.00	—	—	811	201.00	199.00	284.00	271.00	189.00	195.00
110	—	—	18.00	32.00	—	—	812	206.00	204.00	284.00	275.00	193.00	200.00
111	—	—	18.00	32.00	—	—	838	215.00	213.00	294.00	284.00	202.00	209.00
112	—	—	18.00	32.00	—	—	839	215.00	214.00	299.00	285.00	203.00	209.00
162	8.00	8.00	27.00	47.00	8.00	8.00	894	235.00	233.00	320.00	304.00	222.00	228.00
163	8.00	8.00	27.00	47.00	8.00	8.00	895	240.00	238.00	320.00	308.00	227.00	233.00
308	30.00	30.00	73.00	89.00	30.00	30.00	941	257.00	255.00	338.00	325.00	243.00	250.00
309	30.00	30.00	73.00	90.00	30.00	30.00	942	262.00	260.00	338.00	330.00	248.00	255.00
312	31.00	30.00	74.00	90.00	31.00	31.00	955	267.00	265.00	343.00	334.00	252.00	260.00
313	31.00	30.00	74.00	91.00	31.00	31.00	956	267.00	265.00	349.00	335.00	253.00	260.00
362	44.00	43.00	90.00	105.00	38.00	38.00	1012	288.00	286.00	370.00	355.00	273.00	280.00
363	44.00	43.00	90.00	105.00	39.00	39.00	1013	293.00	291.00	371.00	360.00	278.00	286.00
367	45.00	44.00	91.00	106.00	39.00	39.00	1039	303.00	301.00	381.00	369.00	287.00	295.00
368	45.00	44.00	92.00	107.00	39.00	39.00	1040	303.00	302.00	387.00	370.00	288.00	296.00
410	52.00	51.00	105.00	119.00	46.00	46.00	1097	325.00	323.00	409.00	390.00	308.00	316.00
411	52.00	51.00	122.00	119.00	46.00	46.00	1098	331.00	329.00	409.00	396.00	314.00	322.00
473	62.00	61.00	144.00	137.00	55.00	55.00	1124	341.00	339.00	420.00	406.00	324.00	332.00
474	63.00	62.00	144.00	137.00	55.00	55.00	1125	341.00	339.00	420.00	406.00	324.00	332.00
479	64.00	62.00	146.00	139.00	57.00	57.00	1155	352.00	350.00	435.00	417.00	335.00	344.00
480	65.00	63.00	146.00	139.00	57.00	57.00	1156	358.00	357.00	436.00	423.00	341.00	350.00
494	69.00	67.00	151.00	143.00	61.00	61.00	1272	403.00	401.00	493.00	466.00	384.00	394.00
495	69.00	67.00	154.00	144.00	62.00	62.00	1273	410.00	408.00	493.00	473.00	391.00	400.00
521	77.00	76.00	163.00	151.00	70.00	70.00	1356	442.00	440.00	535.00	504.00	422.00	432.00
522	78.00	76.00	164.00	152.00	70.00	70.00	1357	449.00	448.00	535.00	511.00	429.00	439.00
577	95.00	93.00	183.00	168.00	86.00	89.00	1435	480.00	478.00	574.00	541.00	459.00	469.00
578	95.00	94.00	187.00	169.00	87.00	90.00	1436	481.00	479.00	574.00	541.00	459.00	470.00
613	106.00	105.00	199.00	179.00	97.00	102.00	1441	483.00	481.00	577.00	543.00	462.00	472.00
614	107.00	105.00	200.00	179.00	97.00	102.00	1442	484.00	481.00	577.00	543.00	462.00	473.00
624	110.00	108.00	203.00	182.00	100.00	105.00	2566	1040.00	1038.00	1133.00	1083.00	1002.00	1021.00
625	110.00	108.00	207.00	183.00	101.00	105.00	2567	1041.00	1038.00	1134.00	1083.00	1002.00	1021.00
695	132.00	130.00	233.00	204.00	122.00	127.00	2877	1194.00	1192.00	1303.00	1232.00	1151.00	1172.00
696	133.00	131.00	237.00	204.00	122.00	127.00	2878	1195.00	1192.00	1303.00	1233.00	1151.00	1173.00
727	142.00	140.00	248.00	213.00	131.00	137.00	2883	1197.00	1194.00	1306.00	1235.00	1154.00	1176.00
728	172.00	170.00	249.00	243.00	161.00	166.00	2884	1198.00	1195.00	1307.00	1235.00	1154.00	1176.00
780	190.00	188.00	268.00	260.00	179.00	184.00	2893	1203.00	1200.00	1312.00	1240.00	1159.00	1181.00
781	191.00	189.00	272.00	261.00	179.00	185.00	2894	1203.00	1200.00	1312.00	1241.00	1160.00	1181.00

SAMPLE DATA

Fortnightly withholding amounts incorporating HELP component

Fortnightly earnings	Amount to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
218	—	—	36.00	64.00	—	—
220	—	—	36.00	64.00	—	—
222	—	—	36.00	64.00	—	—
224	—	—	36.00	64.00	—	—
324	16.00	16.00	54.00	94.00	16.00	16.00
326	16.00	16.00	54.00	94.00	16.00	16.00
616	60.00	60.00	146.00	178.00	60.00	60.00
618	60.00	60.00	146.00	180.00	60.00	60.00
624	62.00	60.00	148.00	180.00	62.00	62.00
626	62.00	60.00	148.00	182.00	62.00	62.00
724	88.00	86.00	180.00	210.00	76.00	76.00
726	88.00	86.00	180.00	210.00	78.00	78.00
734	90.00	88.00	182.00	212.00	78.00	78.00
736	90.00	88.00	184.00	214.00	78.00	78.00
820	104.00	102.00	210.00	238.00	92.00	92.00
822	104.00	102.00	244.00	238.00	92.00	92.00
946	124.00	122.00	288.00	274.00	110.00	110.00
948	126.00	124.00	288.00	274.00	110.00	110.00
958	128.00	124.00	292.00	278.00	114.00	114.00
960	130.00	126.00	292.00	278.00	114.00	114.00
988	138.00	134.00	302.00	286.00	122.00	122.00
990	138.00	134.00	308.00	288.00	124.00	124.00
1042	154.00	152.00	326.00	302.00	140.00	140.00
1044	156.00	152.00	328.00	304.00	140.00	140.00
1154	190.00	186.00	366.00	336.00	172.00	178.00
1156	190.00	188.00	374.00	338.00	174.00	180.00
1226	212.00	210.00	398.00	358.00	194.00	204.00
1228	214.00	210.00	400.00	358.00	194.00	204.00
1248	220.00	216.00	406.00	364.00	200.00	210.00
1250	220.00	216.00	414.00	366.00	202.00	210.00
1390	264.00	260.00	466.00	408.00	244.00	254.00
1392	266.00	262.00	474.00	408.00	244.00	254.00
1454	284.00	280.00	496.00	426.00	262.00	274.00
1456	344.00	340.00	498.00	486.00	322.00	332.00
1560	380.00	376.00	536.00	520.00	358.00	368.00
1562	382.00	378.00	544.00	522.00	358.00	370.00

Fortnightly earnings	Amount to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1622	402.00	398.00	568.00	542.00	378.00	390.00
1624	412.00	408.00	568.00	550.00	386.00	400.00
1676	430.00	426.00	588.00	568.00	404.00	418.00
1678	430.00	428.00	598.00	570.00	406.00	418.00
1788	470.00	466.00	640.00	608.00	444.00	456.00
1790	480.00	476.00	640.00	616.00	454.00	466.00
1882	514.00	510.00	676.00	650.00	486.00	500.00
1884	524.00	520.00	676.00	660.00	496.00	510.00
1910	534.00	530.00	686.00	668.00	504.00	520.00
1912	534.00	530.00	698.00	670.00	506.00	520.00
2024	576.00	572.00	740.00	710.00	546.00	560.00
2026	586.00	582.00	742.00	720.00	556.00	572.00
2078	606.00	602.00	762.00	738.00	574.00	590.00
2080	606.00	604.00	774.00	740.00	576.00	592.00
2194	650.00	646.00	818.00	780.00	616.00	632.00
2196	662.00	658.00	818.00	792.00	628.00	644.00
2248	682.00	678.00	840.00	812.00	648.00	664.00
2250	682.00	678.00	840.00	812.00	648.00	664.00
2310	704.00	700.00	870.00	834.00	670.00	688.00
2312	716.00	714.00	872.00	846.00	682.00	700.00
2544	806.00	802.00	986.00	932.00	768.00	788.00
2546	820.00	816.00	986.00	946.00	782.00	800.00
2712	884.00	880.00	1070.00	1008.00	844.00	864.00
2714	898.00	896.00	1070.00	1022.00	858.00	878.00
2870	960.00	956.00	1148.00	1082.00	918.00	938.00
2872	962.00	958.00	1148.00	1082.00	918.00	940.00
2882	966.00	962.00	1154.00	1086.00	924.00	944.00
2884	968.00	962.00	1154.00	1086.00	924.00	946.00
5132	2080.00	2076.00	2266.00	2166.00	2004.00	2042.00
5134	2082.00	2076.00	2268.00	2166.00	2004.00	2042.00
5754	2388.00	2384.00	2606.00	2464.00	2302.00	2344.00
5756	2390.00	2384.00	2606.00	2466.00	2302.00	2346.00
5766	2394.00	2388.00	2612.00	2470.00	2308.00	2352.00
5768	2396.00	2390.00	2614.00	2470.00	2308.00	2352.00
5786	2406.00	2400.00	2624.00	2480.00	2318.00	2362.00
5788	2406.00	2400.00	2624.00	2482.00	2320.00	2362.00

Monthly withholding amounts incorporating HELP component

Monthly earnings	Amount to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
472.33	—	—	78.00	139.00	—	—
476.67	—	—	78.00	139.00	—	—
481.00	—	—	78.00	139.00	—	—
485.33	—	—	78.00	139.00	—	—
702.00	35.00	35.00	117.00	204.00	35.00	35.00
706.33	35.00	35.00	117.00	204.00	35.00	35.00
1334.67	130.00	130.00	316.00	386.00	130.00	130.00
1339.00	130.00	130.00	316.00	390.00	130.00	130.00
1352.00	134.00	130.00	321.00	390.00	134.00	134.00
1356.33	134.00	130.00	321.00	394.00	134.00	134.00
1568.67	191.00	186.00	390.00	455.00	165.00	165.00
1573.00	191.00	186.00	390.00	455.00	169.00	169.00
1590.33	195.00	191.00	394.00	459.00	169.00	169.00
1594.67	195.00	191.00	399.00	464.00	169.00	169.00
1776.67	225.00	221.00	455.00	516.00	199.00	199.00
1781.00	225.00	221.00	529.00	516.00	199.00	199.00
2049.67	269.00	264.00	624.00	594.00	238.00	238.00
2054.00	273.00	269.00	624.00	594.00	238.00	238.00
2075.67	277.00	269.00	633.00	602.00	247.00	247.00
2080.00	282.00	273.00	633.00	602.00	247.00	247.00
2140.67	299.00	290.00	654.00	620.00	264.00	264.00
2145.00	299.00	290.00	667.00	624.00	269.00	269.00
2257.67	334.00	329.00	706.00	654.00	303.00	303.00
2262.00	338.00	329.00	711.00	659.00	303.00	303.00
2500.33	412.00	403.00	793.00	728.00	373.00	386.00
2504.67	412.00	407.00	810.00	732.00	377.00	390.00
2656.33	459.00	455.00	862.00	776.00	420.00	442.00
2660.67	464.00	455.00	867.00	776.00	420.00	442.00
2704.00	477.00	468.00	880.00	789.00	433.00	455.00
2708.33	477.00	468.00	897.00	793.00	438.00	455.00
3011.67	572.00	563.00	1010.00	884.00	529.00	550.00
3016.00	576.00	568.00	1027.00	884.00	529.00	550.00
3150.33	615.00	607.00	1075.00	923.00	568.00	594.00
3154.67	745.00	737.00	1079.00	1053.00	698.00	719.00
3380.00	823.00	815.00	1161.00	1127.00	776.00	797.00
3384.33	828.00	819.00	1179.00	1131.00	776.00	802.00

Monthly earnings	Amount to be withheld					
	With tax-free threshold with leave loading	With tax-free threshold no leave loading	No tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
3514.33	871.00	862.00	1231.00	1174.00	819.00	845.00
3518.67	893.00	884.00	1231.00	1192.00	836.00	867.00
3631.33	932.00	923.00	1274.00	1231.00	875.00	906.00
3635.67	932.00	927.00	1296.00	1235.00	880.00	906.00
3874.00	1018.00	1010.00	1387.00	1317.00	962.00	988.00
3878.33	1040.00	1031.00	1387.00	1335.00	984.00	1010.00
4077.67	1114.00	1105.00	1465.00	1408.00	1053.00	1083.00
4082.00	1135.00	1127.00	1465.00	1430.00	1075.00	1105.00
4138.33	1157.00	1148.00	1486.00	1447.00	1092.00	1127.00
4142.67	1157.00	1148.00	1512.00	1452.00	1096.00	1127.00
4385.33	1248.00	1239.00	1603.00	1538.00	1183.00	1213.00
4389.67	1270.00	1261.00	1608.00	1560.00	1205.00	1239.00
4502.33	1313.00	1304.00	1651.00	1599.00	1244.00	1278.00
4506.67	1313.00	1309.00	1677.00	1603.00	1248.00	1283.00
4753.67	1408.00	1400.00	1772.00	1690.00	1335.00	1369.00
4758.00	1434.00	1426.00	1772.00	1716.00	1361.00	1395.00
4870.67	1478.00	1469.00	1820.00	1759.00	1404.00	1439.00
4875.00	1478.00	1469.00	1820.00	1759.00	1404.00	1439.00
5005.00	1525.00	1517.00	1885.00	1807.00	1452.00	1491.00
5009.33	1551.00	1547.00	1889.00	1833.00	1478.00	1517.00
5512.00	1746.00	1738.00	2136.00	2019.00	1664.00	1707.00
5516.33	1777.00	1768.00	2136.00	2050.00	1694.00	1733.00
5876.00	1915.00	1907.00	2318.00	2184.00	1829.00	1872.00
5880.33	1946.00	1941.00	2318.00	2214.00	1859.00	1902.00
6218.33	2080.00	2071.00	2487.00	2344.00	1989.00	2032.00
6222.67	2084.00	2076.00	2487.00	2344.00	1989.00	2037.00
6244.33	2093.00	2084.00	2500.00	2353.00	2002.00	2045.00
6248.67	2097.00	2084.00	2500.00	2353.00	2002.00	2050.00
11119.33	4507.00	4498.00	4910.00	4693.00	4342.00	4424.00
11123.67	4511.00	4498.00	4914.00	4693.00	4342.00	4424.00
12467.00	5174.00	5165.00	5646.00	5339.00	4988.00	5079.00
12471.33						

© COMMONWEALTH OF AUSTRALIA 2006

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth available. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, Robert Garran Offices, National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/cca>

PUBLISHED BY

Australian Taxation Office
Canberra
May 2006

JS 5095

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on. If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

The information in this publication is current at May 2006. We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.