

Statement of formulas for calculating HELP, SSL, TSL and SFSS components

The coefficients in this schedule should be used together with the *Statement of formulas for calculating amounts to be withheld* (NAT 1004)

! For payments made from 1 July 2016 to 30 June 2017

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* (TAA). 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 to the TAA.

Using this schedule

You should use this schedule if you develop your own payroll software package. Formulas and coefficients are used for calculating weekly withholding amounts for employees who have a:

- Higher Education Loan Program (HELP) debt
- Student Start-up Loan (SSL) debt
- Trade Support Loan (TSL) debt
- Financial Supplement (FS) debt.

➤ For a full list of tax tables, visit our website at ato.gov.au/taxtables

➤ Our tax withheld calculator can help you work out the correct amount of tax to withhold from payments to most employees. To access the calculator, visit our website at ato.gov.au/taxwithheldcalculator

Using a formula

The withholding amounts for employees who have a HELP/SSL/TSL debt or Financial Supplement debt can be expressed in a mathematical form.

If you have developed your own payroll software package, you can use the formulas and component rates outlined below.

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

- y is the weekly HELP/SSL/TSL or SFSS component
- x is the weekly earnings – or weekly equivalent of earnings – rounded down to whole dollars plus 99 cents
- a is the value of the component rate as shown in the following tables.



HELP/SSL/TSL components rates

Tax-free threshold claimed or foreign resident

Weekly earnings – x \$			Component rate – a %
0	to	1,054.99	–
1,055.00	to	1,174.99	4.0
1,175.00	to	1,294.99	4.5
1,295.00	to	1,362.99	5.0
1,363.00	to	1,464.99	5.5
1,465.00	to	1,586.99	6.0
1,587.00	to	1,670.99	6.5
1,671.00	to	1,838.99	7.0
1,839.00	to	1,958.99	7.5
1,959.00	and	over	8.0

No tax-free threshold claimed

Weekly earnings – x \$			Component rate – a %
0	to	704.99	–
705.00	to	824.99	4.0
825.00	to	944.99	4.5
945.00	to	1,012.99	5.0
1,013.00	to	1,114.99	5.5
1,115.00	to	1,236.99	6.0
1,237.00	to	1,320.99	6.5
1,321.00	to	1,488.99	7.0
1,489.00	to	1,608.99	7.5
1,609.00	and	over	8.0

SFSS components rates

Tax-free threshold claimed or foreign resident

Weekly earnings – x \$			Component rate – a %
0	to	1,054.99	–
1,055.00	to	1,294.99	2.0
1,295.00	to	1,838.99	3.0
1,839.00	and	over	4.0

No tax-free threshold claimed

Weekly earnings – x \$			Component rate – a %
0	to	704.99	–
705.00	to	944.99	2.0
945.00	to	1488.99	3.0
1,489.00	and	over	4.0

Calculating fortnightly, monthly or quarterly withholding amounts

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. If you pay:

- **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 allowances 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
- **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
- **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
- **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.

When to work out the HELP/SSL/TSL component

You will need to calculate the HELP/SSL/TSL component when your employee has given you a *Tax file number declaration* (NAT 3092) or *Withholding declaration* (NAT 3093) and has:

- answered **yes** to the question ‘Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?’
- not completed a *Medicare levy variation declaration* (NAT 0929) claiming a reduction or exemption in the Medicare levy for having a spouse or dependants and low family income

- claimed the tax-free threshold or is a foreign resident with earnings of one of the following
 - \$1,055 or more if paid weekly
 - \$2,110 or more if paid fortnightly
 - \$4,571.67 or more if paid monthly
 - \$13,715 or more if paid quarterly.

If your employee has not claimed the tax-free threshold, the HELP/SSL/TSL component is calculated on earnings of:

- \$705 or more if paid weekly
- \$1,410 or more if paid fortnightly
- \$3,055 or more if paid monthly
- \$9,165 or more if paid quarterly.

You must withhold the HELP/SSL/TSL component from all your employee's earnings, including taxable allowances, bonuses and commissions.

Examples

- 1 Employee has claimed the tax-free threshold and has weekly earnings of \$1,095.84.
HELP/SSL/TSL component = $\$1,095.99 \times 4\% = \44.00 rounded to the nearest dollar.
- 2 Employee has claimed the tax-free threshold and has fortnightly earnings of \$2,355.78.
Weekly equivalent of $\$2,355.78 = \$1,177.99$ ($\$2,355.78$ divided by two, ignoring cents and adding 99 cents).
Weekly HELP/SSL/TSL component = $\$1,177.99 \times 4.5\% = \53.00 rounded to the nearest dollar.
Fortnightly HELP/SSL/TSL component = $\$106.00$ ($\$53.00 \times 2$).
- 3 Employee has claimed the tax-free threshold and has monthly earnings of \$5,488.45.
Weekly equivalent of $\$5,488.45 = \$1,266.99$ ($\$5,488.45 \times 3/13$, ignoring cents and adding 99 cents).
Weekly HELP/SSL/TSL component = $\$1,266.99 \times 4.5\% = \57.00 rounded to the nearest dollar.
Monthly HELP/SSL/TSL component = $\$247.00$ ($\$57.00 \times 13/3$, rounded to the nearest dollar).

When to work out the SFSS component

You will need to calculate the SFSS component when your employee has given you a *Tax file number declaration* or *Withholding declaration* and has:

- answered **yes** to the question 'Do you have a Financial Supplement debt?'
- not completed a *Medicare levy variation declaration* (NAT 0929) claiming a reduction or exemption in the Medicare levy for having a spouse or dependants and low family income
- claimed the tax-free threshold or is a foreign resident with earnings of one of the following
 - \$1,055 or more if paid weekly
 - \$2,110 or more if paid fortnightly
 - \$4,571.67 or more if paid monthly
 - \$13,715 or more if paid quarterly.

If your employee has not claimed the tax-free threshold, the SFSS component is calculated on earnings of:

- \$705 or more if paid weekly
- \$1,410 or more if paid fortnightly
- \$3,055 or more if paid monthly
- \$9,165 or more if paid quarterly.

You must withhold the SFSS component from all your employee's earnings, including taxable allowances, bonuses and commissions.

Examples

- 1 Employee has claimed the tax-free threshold and has weekly earnings of \$1,238.24.
SFSS component = $\$1,238.99 \times 2\% = \25.00 rounded to the nearest dollar.
- 2 Employee has claimed the tax-free threshold and has fortnightly earnings of \$2,311.59.
Weekly equivalent of $\$2,311.59 = \$1,155.99$ ($\$2,311.59$ divided by two, ignoring cents and adding 99 cents).
Weekly SFSS component = $\$1,155.99 \times 2\% = \23.00 rounded to the nearest dollar.
Fortnightly SFSS component = $\$46.00$ ($\$23.00 \times 2$).
- 3 Employee has claimed the tax-free threshold and has monthly earnings of \$5,689.21.
Weekly equivalent of $\$5,689.21 = \$1,312.99$ ($\$5,689.21 \times 3/13$, ignoring cents and adding 99 cents).
Weekly SFSS component = $\$1,312.99 \times 3\% = \39.00 rounded to the nearest dollar.
Monthly SFSS component = $\$169.00$ ($\$39.00 \times 13/3$, rounded to the nearest dollar).

- ! Do not withhold any amount for HELP/SSL/TSL or Financial Supplement debts from lump sum termination payments.

Rounding withholding amounts to the nearest dollar

Withholding amounts calculated as a result of applying the formulas are rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar.

Accounting software

Software written in accordance with the formulas in this schedule should be tested for accuracy against the sample data provided on the following pages. The results obtained when using the coefficients in this schedule may differ slightly from the amounts shown in the PAYG tax tables. The differences result from the rounding of components.

Coefficients to work out the weekly amounts to withhold including the HELP/SSL/TSL component

Your employee's total withholding, including the HELP/SSL/TSL component, can be calculated using the formula and coefficients stated below.

Using a formula

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
- **a** and **b** are the values of the coefficients 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).

! If two employees are taxed using a particular scale (for example, scale 2) but only one of them has a HELP/SSL/TSL debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP/SSL/TSL component and one will not – for example, name one 'scale 2' and the other 'scale 22'.

The HELP/SSL/TSL component **does not** apply if the employee has not provided a tax file number (TFN).

For scales without the HELP/SSL/TSL component, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Where tax-free threshold not claimed in Tax file number declaration Scale 1				Where employee has claimed the tax-free threshold in Tax file number declaration Scale 2			
WITH HELP/SSL/TSL Debt				WITH HELP/SSL/TSL Debt			
Weekly earnings (x) less than	a	b		Weekly earnings (x) less than	a	b	
\$				\$			
45	0.1900	0.1900		355	—	—	
361	0.2321	1.8961		395	0.1900	67.4635	
705	0.3477	43.6900		493	0.2900	106.9673	
825	0.3877	43.6900		711	0.2100	67.4642	
932	0.3927	43.6900		1055	0.3477	165.4431	
945	0.3900	41.1734		1175	0.3877	165.4431	
1013	0.3950	41.1734		1282	0.3927	165.4431	
1115	0.4000	41.1734		1295	0.3900	161.9815	
1188	0.4050	41.1734		1363	0.3950	161.9815	
1237	0.4500	94.6542		1465	0.4000	161.9815	
1321	0.4550	94.6542		1538	0.4050	161.9815	
1489	0.4600	94.6542		1587	0.4500	231.2123	
1609	0.4650	94.6542		1671	0.4550	231.2123	
3111	0.4700	94.6542		1839	0.4600	231.2123	
3111 & over	0.5700	405.8080		1959	0.4650	231.2123	
				3461	0.4700	231.2123	
				3461 & over	0.5700	577.3662	

Foreign residents Scale 3				Where employee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5			
WITH HELP/SSL/TSL Debt				WITH HELP/SSL/TSL Debt			
Weekly earnings (x) less than	a	b		Weekly earnings (x) less than	a	b	
\$				\$			
1055	0.3250	0.3250		355	—	—	
1175	0.3650	0.3250		711	0.1900	67.4635	
1295	0.3700	0.3250		1055	0.3277	165.4423	
1363	0.3750	0.3250		1175	0.3677	165.4423	
1465	0.3800	0.3250		1282	0.3727	165.4423	
1538	0.3850	0.3250		1295	0.3700	161.9808	
1587	0.4300	69.2308		1363	0.3750	161.9808	
1671	0.4350	69.2308		1465	0.3800	161.9808	
1839	0.4400	69.2308		1538	0.3850	161.9808	
1959	0.4450	69.2308		1587	0.4300	231.2115	
3461	0.4500	69.2308		1671	0.4350	231.2115	
3461 & over	0.5500	415.3846		1839	0.4400	231.2115	
				1959	0.4450	231.2115	
				3461	0.4500	231.2115	
				3461 & over	0.5500	577.3654	

Where employee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6			
WITH HELP/SSL/TSL Debt			
Weekly earnings (x) less than	a	b	
\$			
355	—	—	
660	0.1900	67.4635	
711	0.2400	100.5087	
826	0.3777	198.4875	
1055	0.3377	165.4429	
1175	0.3777	165.4429	
1282	0.3827	165.4429	
1295	0.3800	161.9813	
1363	0.3850	161.9813	
1465	0.3900	161.9813	
1538	0.3950	161.9813	
1587	0.4400	231.2121	
1671	0.4450	231.2121	
1839	0.4500	231.2121	
1959	0.4550	231.2121	
3461	0.4600	231.2121	
3461 & over	0.5600	577.3660	

! Withholding amounts including the HELP/SSL/TSL component worked out by using the coefficients on page 4 may differ slightly from the sums of the amounts shown in the PAYG and HELP/SSL/TSL tax tables. The differences result from the rounding of components.

SAMPLE DATA

With tax-free threshold

Weekly earnings		Fortnightly earnings		Monthly earnings	
\$	Weekly HELP/SSL/TSL component	\$	Fortnightly HELP/SSL/TSL component	\$	Monthly HELP/SSL/TSL component
1055	42.00	2110	84.00	4571.67	182.00
1056	42.00	2112	84.00	4576.00	182.00
1174	47.00	2348	94.00	5087.33	204.00
1175	53.00	2350	106.00	5091.67	230.00
1176	53.00	2352	106.00	5096.00	230.00
1294	58.00	2588	116.00	5607.33	251.00
1295	65.00	2590	130.00	5611.67	282.00
1362	68.00	2724	136.00	5902.00	295.00
1363	75.00	2726	150.00	5906.33	325.00
1364	75.00	2728	150.00	5910.67	325.00
1464	81.00	2928	162.00	6344.00	351.00
1465	88.00	2930	176.00	6348.33	381.00
1466	88.00	2932	176.00	6352.67	381.00
1586	95.00	3172	190.00	6872.67	412.00
1587	103.00	3174	206.00	6877.00	446.00
1670	109.00	3340	218.00	7236.67	472.00
1671	117.00	3342	234.00	7241.00	507.00
1838	129.00	3676	258.00	7964.67	559.00
1839	138.00	3678	276.00	7969.00	598.00
1958	147.00	3916	294.00	8484.67	637.00
1959	157.00	3918	314.00	8489.00	680.00

SAMPLE DATA

Weekly withholding amounts including HELP/SSL/TSL component

Weekly earnings	Amounts to be withheld					Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6		Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption		No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
44	8.00	—	14.00	—	—	1281	489.00	338.00	474.00	312.00	325.00
45	9.00	—	15.00	—	—	1282	489.00	338.00	474.00	313.00	326.00
116	25.00	—	38.00	—	—	1295	495.00	350.00	486.00	324.00	337.00
117	25.00	—	38.00	—	—	1320	506.00	360.00	495.00	333.00	347.00
249	56.00	—	81.00	—	—	1321	513.00	360.00	495.00	334.00	347.00
250	56.00	—	81.00	—	—	1362	532.00	376.00	511.00	349.00	363.00
354	80.00	—	115.00	—	—	1363	533.00	384.00	518.00	356.00	370.00
355	81.00	—	115.00	—	—	1365	534.00	384.00	519.00	357.00	371.00
360	82.00	1.00	117.00	1.00	1.00	1464	579.00	424.00	556.00	395.00	409.00
361	82.00	1.00	117.00	1.00	1.00	1465	580.00	432.00	564.00	402.00	417.00
394	94.00	8.00	128.00	8.00	8.00	1489	598.00	441.00	573.00	412.00	427.00
395	94.00	8.00	128.00	8.00	8.00	1537	621.00	461.00	592.00	430.00	446.00
492	128.00	36.00	160.00	26.00	26.00	1538	621.00	461.00	593.00	431.00	446.00
493	128.00	36.00	160.00	26.00	26.00	1586	643.00	483.00	613.00	451.00	467.00
659	186.00	71.00	214.00	58.00	58.00	1587	644.00	491.00	622.00	460.00	475.00
660	186.00	71.00	214.00	58.00	58.00	1608	654.00	501.00	631.00	469.00	485.00
704	201.00	81.00	229.00	66.00	69.00	1609	662.00	501.00	631.00	469.00	485.00
705	230.00	81.00	229.00	67.00	69.00	1670	691.00	529.00	658.00	496.00	512.00
710	232.00	82.00	231.00	68.00	70.00	1671	691.00	538.00	666.00	504.00	521.00
711	232.00	82.00	231.00	68.00	70.00	1838	770.00	615.00	740.00	578.00	596.00
824	276.00	121.00	268.00	105.00	113.00	1839	770.00	624.00	750.00	588.00	606.00
825	281.00	122.00	268.00	105.00	113.00	1844	772.00	627.00	752.00	590.00	608.00
826	281.00	122.00	268.00	106.00	114.00	1845	773.00	627.00	752.00	590.00	609.00
827	281.00	122.00	269.00	106.00	114.00	1958	826.00	680.00	803.00	641.00	660.00
931	322.00	159.00	303.00	140.00	149.00	1959	827.00	690.00	813.00	651.00	670.00
932	323.00	159.00	303.00	140.00	150.00	2119	902.00	765.00	885.00	723.00	744.00
944	327.00	163.00	307.00	144.00	154.00	2120	902.00	766.00	885.00	723.00	744.00
945	332.00	163.00	307.00	145.00	154.00	2490	1076.00	940.00	1052.00	890.00	915.00
1012	359.00	187.00	329.00	167.00	177.00	2491	1077.00	940.00	1052.00	890.00	915.00
1013	364.00	187.00	329.00	167.00	177.00	2652	1152.00	1016.00	1125.00	963.00	989.00
1054	381.00	201.00	343.00	180.00	191.00	2653	1153.00	1016.00	1125.00	963.00	990.00
1055	381.00	244.00	385.00	223.00	233.00	2736	1192.00	1055.00	1162.00	1000.00	1028.00
1114	405.00	267.00	407.00	245.00	256.00	2737	1192.00	1056.00	1163.00	1001.00	1028.00
1115	411.00	267.00	407.00	245.00	256.00	2898	1268.00	1131.00	1235.00	1073.00	1102.00
1174	435.00	290.00	429.00	267.00	278.00	2899	1268.00	1132.00	1236.00	1074.00	1103.00
1175	435.00	296.00	435.00	273.00	285.00	2913	1275.00	1138.00	1242.00	1080.00	1109.00
1187	440.00	301.00	439.00	277.00	289.00	2914	1275.00	1139.00	1243.00	1081.00	1110.00
1188	440.00	301.00	440.00	278.00	290.00	3110	1368.00	1231.00	1331.00	1169.00	1200.00
1236	462.00	320.00	457.00	296.00	308.00	3111	1368.00	1231.00	1331.00	1169.00	1200.00
1237	469.00	321.00	458.00	296.00	308.00	3461	1568.00	1396.00	1489.00	1327.00	1361.00

Fortnightly withholding amounts including HELP/SSL/TSL component

Fortnightly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
88	16.00	—	28.00	—	—
90	18.00	—	30.00	—	—
232	50.00	—	76.00	—	—
234	50.00	—	76.00	—	—
498	112.00	—	162.00	—	—
500	112.00	—	162.00	—	—
708	160.00	—	230.00	—	—
710	162.00	—	230.00	—	—
720	164.00	2.00	234.00	2.00	2.00
722	164.00	2.00	234.00	2.00	2.00
788	188.00	16.00	256.00	16.00	16.00
790	188.00	16.00	256.00	16.00	16.00
984	256.00	72.00	320.00	52.00	52.00
986	256.00	72.00	320.00	52.00	52.00
1318	372.00	142.00	428.00	116.00	116.00
1320	372.00	142.00	428.00	116.00	116.00
1408	402.00	162.00	458.00	132.00	138.00
1410	460.00	162.00	458.00	134.00	138.00
1420	464.00	164.00	462.00	136.00	140.00
1422	464.00	164.00	462.00	136.00	140.00
1648	552.00	242.00	536.00	210.00	226.00
1650	562.00	244.00	536.00	210.00	226.00
1652	562.00	244.00	536.00	212.00	228.00
1654	562.00	244.00	538.00	212.00	228.00
1862	644.00	318.00	606.00	280.00	298.00
1864	646.00	318.00	606.00	280.00	300.00
1888	654.00	326.00	614.00	288.00	308.00
1890	664.00	326.00	614.00	290.00	308.00
2024	718.00	374.00	658.00	334.00	354.00
2026	728.00	374.00	658.00	334.00	354.00
2108	762.00	402.00	686.00	360.00	382.00
2110	762.00	488.00	770.00	446.00	466.00
2228	810.00	534.00	814.00	490.00	512.00
2230	822.00	534.00	814.00	490.00	512.00
2348	870.00	580.00	858.00	534.00	556.00
2350	870.00	592.00	870.00	546.00	570.00
2374	880.00	602.00	878.00	554.00	578.00
2376	880.00	602.00	880.00	556.00	580.00
2472	924.00	640.00	914.00	592.00	616.00
2474	938.00	642.00	916.00	592.00	616.00

Fortnightly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
2562	978.00	676.00	948.00	624.00	650.00
2564	978.00	676.00	948.00	626.00	652.00
2590	990.00	700.00	972.00	648.00	674.00
2640	1012.00	720.00	990.00	666.00	694.00
2642	1026.00	720.00	990.00	668.00	694.00
2724	1064.00	752.00	1022.00	698.00	726.00
2726	1066.00	768.00	1036.00	712.00	740.00
2730	1068.00	768.00	1038.00	714.00	742.00
2928	1158.00	848.00	1112.00	790.00	818.00
2930	1160.00	864.00	1128.00	804.00	834.00
2978	1196.00	882.00	1146.00	824.00	854.00
3074	1242.00	922.00	1184.00	860.00	892.00
3076	1242.00	922.00	1186.00	862.00	892.00
3172	1286.00	966.00	1226.00	902.00	934.00
3174	1288.00	982.00	1244.00	920.00	950.00
3216	1308.00	1002.00	1262.00	938.00	970.00
3218	1324.00	1002.00	1262.00	938.00	970.00
3340	1382.00	1058.00	1316.00	992.00	1024.00
3342	1382.00	1076.00	1332.00	1008.00	1042.00
3676	1540.00	1230.00	1480.00	1156.00	1192.00
3678	1540.00	1248.00	1500.00	1176.00	1212.00
3688	1544.00	1254.00	1504.00	1180.00	1216.00
3690	1546.00	1254.00	1504.00	1180.00	1218.00
3916	1652.00	1360.00	1606.00	1282.00	1320.00
3918	1654.00	1380.00	1626.00	1302.00	1340.00
4238	1804.00	1530.00	1770.00	1446.00	1488.00
4240	1804.00	1532.00	1770.00	1446.00	1488.00
4980	2152.00	1880.00	2104.00	1780.00	1830.00
4982	2154.00	1880.00	2104.00	1780.00	1830.00
5304	2304.00	2032.00	2250.00	1926.00	1978.00
5306	2306.00	2032.00	2250.00	1926.00	1980.00
5472	2384.00	2110.00	2324.00	2000.00	2056.00
5474	2384.00	2112.00	2326.00	2002.00	2056.00
5796	2536.00	2262.00	2470.00	2146.00	2204.00
5798	2536.00	2264.00	2472.00	2148.00	2206.00
5826	2550.00	2276.00	2484.00	2160.00	2218.00
5828	2550.00	2278.00	2486.00	2162.00	2220.00
6220	2736.00	2462.00	2662.00	2338.00	2400.00
6222	2736.00	2462.00	2662.00	2338.00	2400.00
6922	3136.00	2792.00	2978.00	2654.00	2722.00

Monthly withholding amounts including HELP/SSL/TSL component

Monthly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
190.67	35.00	—	61.00	—	—
195.00	39.00	—	65.00	—	—
502.67	108.00	—	165.00	—	—
507.00	108.00	—	165.00	—	—
1079.00	243.00	—	351.00	—	—
1083.33	243.00	—	351.00	—	—
1534.00	347.00	—	498.00	—	—
1538.33	351.00	—	498.00	—	—
1560.00	355.00	4.00	507.00	4.00	4.00
1564.33	355.00	4.00	507.00	4.00	4.00
1707.33	407.00	35.00	555.00	35.00	35.00
1711.67	407.00	35.00	555.00	35.00	35.00
2132.00	555.00	156.00	693.00	113.00	113.00
2136.33	555.00	156.00	693.00	113.00	113.00
2855.67	806.00	308.00	927.00	251.00	251.00
2860.00	806.00	308.00	927.00	251.00	251.00
3050.67	871.00	351.00	992.00	286.00	299.00
3055.00	997.00	351.00	992.00	290.00	299.00
3076.67	1005.00	355.00	1001.00	295.00	303.00
3081.00	1005.00	355.00	1001.00	295.00	303.00
3570.67	1196.00	524.00	1161.00	455.00	490.00
3575.00	1218.00	529.00	1161.00	455.00	490.00
3579.33	1218.00	529.00	1161.00	459.00	494.00
3583.67	1218.00	529.00	1166.00	459.00	494.00
4034.33	1395.00	689.00	1313.00	607.00	646.00
4038.67	1400.00	689.00	1313.00	607.00	650.00
4090.67	1417.00	706.00	1330.00	624.00	667.00
4095.00	1439.00	706.00	1330.00	628.00	667.00
4385.33	1556.00	810.00	1426.00	724.00	767.00
4389.67	1577.00	810.00	1426.00	724.00	767.00
4567.33	1651.00	871.00	1486.00	780.00	828.00
4571.67	1651.00	1057.00	1668.00	966.00	1010.00
4827.33	1755.00	1157.00	1764.00	1062.00	1109.00
4831.67	1781.00	1157.00	1764.00	1062.00	1109.00
5087.33	1885.00	1257.00	1859.00	1157.00	1205.00
5091.67	1885.00	1283.00	1859.00	1183.00	1235.00
5143.67	1907.00	1304.00	1902.00	1200.00	1252.00
5148.00	1907.00	1304.00	1907.00	1205.00	1257.00
5356.00	2002.00	1387.00	1980.00	1283.00	1335.00
5360.33	2032.00	1391.00	1985.00	1283.00	1335.00

Monthly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
5551.00	2119.00	1465.00	2054.00	1352.00	1408.00
5555.33	2119.00	1465.00	2054.00	1356.00	1413.00
5611.67	2145.00	1517.00	2106.00	1404.00	1460.00
5720.00	2193.00	1560.00	2145.00	1443.00	1504.00
5724.33	2223.00	1560.00	2145.00	1447.00	1504.00
5902.00	2305.00	1629.00	2214.00	1512.00	1573.00
5906.33	2310.00	1664.00	2245.00	1543.00	1603.00
5915.00	2314.00	1664.00	2249.00	1547.00	1608.00
6344.00	2509.00	1837.00	2409.00	1712.00	1772.00
6348.33	2513.00	1872.00	2444.00	1742.00	1807.00
6452.33	2591.00	1911.00	2483.00	1785.00	1850.00
6660.33	2691.00	1998.00	2565.00	1863.00	1933.00
6664.67	2691.00	1998.00	2570.00	1868.00	1933.00
6872.67	2786.00	2093.00	2656.00	1954.00	2024.00
6877.00	2791.00	2128.00	2695.00	1993.00	2058.00
6968.00	2834.00	2171.00	2734.00	2032.00	2102.00
6972.33	2869.00	2171.00	2734.00	2032.00	2102.00
7236.67	2994.00	2292.00	2851.00	2149.00	2219.00
7241.00	2994.00	2331.00	2886.00	2184.00	2258.00
7964.67	3337.00	2665.00	3207.00	2505.00	2583.00
7969.00	3337.00	2704.00	3250.00	2548.00	2626.00
7990.67	3345.00	2717.00	3259.00	2557.00	2635.00
7995.00	3350.00	2717.00	3259.00	2557.00	2639.00
8484.67	3579.00	2947.00	3480.00	2778.00	2860.00
8489.00	3584.00	2990.00	3523.00	2821.00	2903.00
9182.33	3909.00	3315.00	3835.00	3133.00	3224.00
9186.67	3909.00	3319.00	3835.00	3133.00	3224.00
10790.00	4663.00	4073.00	4559.00	3857.00	3965.00
10794.33	4667.00	4073.00	4559.00	3857.00	3965.00
11492.00	4992.00	4403.00	4875.00	4173.00	4286.00
11496.33	4996.00	4403.00	4875.00	4173.00	4290.00
11856.00	5165.00	4572.00	5035.00	4333.00	4455.00
11860.33	5165.00	4576.00	5040.00	4338.00	4455.00
12558.00	5495.00	4901.00	5352.00	4650.00	4775.00
12562.33	5495.00	4905.00	5356.00	4654.00	4780.00
12623.00	5525.00	4931.00	5382.00	4680.00	4806.00
12627.33	5525.00	4936.00	5386.00	4684.00	4810.00
13476.67	5928.00	5334.00	5768.00	5066.00	5200.00
13481.00	5928.00	5334.00	5768.00	5066.00	5200.00
14997.67	6795.00				

Coefficients to work out the weekly amounts to withhold including the SFSS component

Your employee's total withholding, including the SFSS component, can be calculated using the formula and coefficients stated below.

Using a formula

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
- **a** and **b** are the values of the coefficients 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).

! If two employees are taxed using a particular scale (for example, scale 2) but only one of them has a Financial Supplement debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the SFSS component and one will not – for example, name one 'scale 2' and the other 'scale 22'.

The SFSS component **does not** apply if the employee has not provided a tax file number (TFN).

For scales without the SFSS component, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Where tax-free threshold not claimed in Tax file number declaration Scale 1		
WITH FS Debt		
Weekly earnings (x) less than \$	a	b
45	0.1900	0.1900
361	0.2321	1.8961
705	0.3477	43.6900
932	0.3677	43.6900
945	0.3650	41.1734
1188	0.3750	41.1734
1489	0.4200	94.6542
3111	0.4300	94.6542
3111 & over	0.5300	405.8080

Where employee has claimed the tax-free threshold in Tax file number declaration Scale 2		
WITH FS Debt		
Weekly earnings (x) less than \$	a	b
355	—	—
395	0.1900	67.4635
493	0.2900	106.9673
711	0.2100	67.4642
1055	0.3477	165.4431
1282	0.3677	165.4431
1295	0.3650	161.9815
1538	0.3750	161.9815
1839	0.4200	231.2123
3461	0.4300	231.2123
3461 & over	0.5300	577.3662

Foreign residents Scale 3		
WITH FS Debt		
Weekly earnings (x) less than \$	a	b
1055	0.3250	0.3250
1295	0.3450	0.3250
1538	0.3550	0.3250
1839	0.4000	69.2308
3461	0.4100	69.2308
3461 & over	0.5100	415.3846

Where employee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5		
WITH FS Debt		
Weekly earnings (x) less than \$	a	b
355	—	—
711	0.1900	67.4635
1055	0.3277	165.4423
1282	0.3477	165.4423
1295	0.3450	161.9808
1538	0.3550	161.9808
1839	0.4000	231.2115
3461	0.4100	231.2115
3461 & over	0.5100	577.3654

Where employee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6		
WITH FS Debt		
Weekly earnings (x) less than \$	a	b
355	—	—
660	0.1900	67.4635
711	0.2400	100.5087
826	0.3777	198.4875
1055	0.3377	165.4429
1282	0.3577	165.4429
1295	0.3550	161.9813
1538	0.3650	161.9813
1839	0.4100	231.2121
3461	0.4200	231.2121
3461 & over	0.5200	577.3660

! Withholding amounts including the SFSS component worked out by using the coefficients on page 7 may differ slightly from the sums of the amounts shown in the PAYG and SFSS tax tables. The differences result from the rounding of components.

SAMPLE DATA
With tax-free threshold

Weekly earnings	Weekly SFSS component	Fortnightly earnings	Fortnightly SFSS component	Monthly earnings	Monthly SFSS component
\$	\$	\$	\$	\$	\$
1055	21.00	2110	42.00	4571.67	91.00
1056	21.00	2112	42.00	4576.00	91.00
1135	23.00	2270	46.00	4918.33	100.00
1136	23.00	2272	46.00	4922.67	100.00
1214	24.00	2428	48.00	5260.67	104.00
1215	24.00	2430	48.00	5265.00	104.00
1294	26.00	2588	52.00	5607.33	113.00
1295	39.00	2590	78.00	5611.67	169.00
1296	39.00	2592	78.00	5616.00	169.00
1431	43.00	2862	86.00	6201.00	186.00
1432	43.00	2864	86.00	6205.33	186.00
1566	47.00	3132	94.00	6786.00	204.00
1567	47.00	3134	94.00	6790.33	204.00
1702	51.00	3404	102.00	7375.33	221.00
1703	51.00	3406	102.00	7379.67	221.00
1704	51.00	3408	102.00	7384.00	221.00
1838	55.00	3676	110.00	7964.67	238.00
1839	74.00	3678	148.00	7969.00	321.00
1840	74.00	3680	148.00	7973.33	321.00
1959	78.00	3918	156.00	8489.00	338.00
1960	78.00	3920	156.00	8493.33	338.00

SAMPLE DATA

Weekly withholding amounts including SFSS component

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
44	8.00	—	14.00	—	—
45	9.00	—	15.00	—	—
116	25.00	—	38.00	—	—
117	25.00	—	38.00	—	—
249	56.00	—	81.00	—	—
250	56.00	—	81.00	—	—
354	80.00	—	115.00	—	—
355	81.00	—	115.00	—	—
360	82.00	1.00	117.00	1.00	1.00
361	82.00	1.00	117.00	1.00	1.00
394	94.00	8.00	128.00	8.00	8.00
395	94.00	8.00	128.00	8.00	8.00
492	128.00	36.00	160.00	26.00	26.00
493	128.00	36.00	160.00	26.00	26.00
659	186.00	71.00	214.00	58.00	58.00
660	186.00	71.00	214.00	58.00	58.00
704	201.00	81.00	229.00	66.00	69.00
705	216.00	81.00	229.00	67.00	69.00
710	218.00	82.00	231.00	68.00	70.00
711	218.00	82.00	231.00	68.00	70.00
825	260.00	122.00	268.00	105.00	113.00
826	260.00	122.00	268.00	106.00	114.00
931	299.00	159.00	303.00	140.00	149.00
932	299.00	159.00	303.00	140.00	150.00
944	304.00	163.00	307.00	144.00	154.00
945	314.00	163.00	307.00	145.00	154.00
1054	354.00	201.00	343.00	180.00	191.00
1055	355.00	223.00	364.00	202.00	212.00
1187	404.00	271.00	410.00	248.00	260.00

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
1188	405.00	272.00	410.00	248.00	260.00
1281	444.00	306.00	442.00	280.00	293.00
1282	444.00	306.00	442.00	281.00	293.00
1294	449.00	311.00	446.00	285.00	298.00
1295	450.00	324.00	460.00	298.00	311.00
1488	531.00	396.00	528.00	367.00	382.00
1489	546.00	397.00	529.00	367.00	382.00
1537	567.00	415.00	546.00	384.00	399.00
1538	567.00	415.00	546.00	384.00	400.00
1838	696.00	541.00	666.00	504.00	523.00
1839	697.00	560.00	685.00	523.00	542.00
1844	699.00	562.00	687.00	525.00	544.00
1845	699.00	563.00	688.00	526.00	544.00
2119	817.00	680.00	800.00	638.00	659.00
2120	817.00	681.00	800.00	638.00	660.00
2490	976.00	840.00	952.00	790.00	815.00
2491	977.00	840.00	952.00	791.00	815.00
2652	1046.00	910.00	1018.00	857.00	883.00
2653	1047.00	910.00	1019.00	857.00	883.00
2736	1082.00	946.00	1053.00	891.00	918.00
2737	1083.00	946.00	1053.00	891.00	919.00
2898	1152.00	1015.00	1119.00	957.00	986.00
2899	1152.00	1016.00	1120.00	958.00	987.00
2913	1158.00	1022.00	1126.00	964.00	993.00
2914	1159.00	1022.00	1126.00	964.00	993.00
3110	1243.00	1107.00	1206.00	1044.00	1075.00
3111	1244.00	1107.00	1207.00	1045.00	1076.00
3460	1429.00	1257.00	1350.00	1188.00	1222.00
3461	1429.00	1257.00	1350.00	1188.00	1223.00

Fortnightly withholding amounts including SFSS component

Fortnightly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
88	16.00	—	28.00	—	—
90	18.00	—	30.00	—	—
232	50.00	—	76.00	—	—
234	50.00	—	76.00	—	—
498	112.00	—	162.00	—	—
500	112.00	—	162.00	—	—
708	160.00	—	230.00	—	—
710	162.00	—	230.00	—	—
720	164.00	2.00	234.00	2.00	2.00
722	164.00	2.00	234.00	2.00	2.00
788	188.00	16.00	256.00	16.00	16.00
790	188.00	16.00	256.00	16.00	16.00
984	256.00	72.00	320.00	52.00	52.00
986	256.00	72.00	320.00	52.00	52.00
1318	372.00	142.00	428.00	116.00	116.00
1320	372.00	142.00	428.00	116.00	116.00
1408	402.00	162.00	458.00	132.00	138.00
1410	432.00	162.00	458.00	134.00	138.00
1420	436.00	164.00	462.00	136.00	140.00
1422	436.00	164.00	462.00	136.00	140.00
1650	520.00	244.00	536.00	210.00	226.00
1652	520.00	244.00	536.00	212.00	228.00
1862	598.00	318.00	606.00	280.00	298.00
1864	598.00	318.00	606.00	280.00	300.00
1888	608.00	326.00	614.00	288.00	308.00
1890	628.00	326.00	614.00	290.00	308.00
2108	708.00	402.00	686.00	360.00	382.00
2110	710.00	446.00	728.00	404.00	424.00
2374	808.00	542.00	820.00	496.00	520.00

Fortnightly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
2376	810.00	544.00	820.00	496.00	520.00
2562	888.00	612.00	884.00	560.00	586.00
2564	888.00	612.00	884.00	562.00	586.00
2588	898.00	622.00	892.00	570.00	596.00
2590	900.00	648.00	920.00	596.00	622.00
2976	1062.00	792.00	1056.00	734.00	764.00
2978	1092.00	794.00	1058.00	734.00	764.00
3074	1134.00	830.00	1092.00	768.00	798.00
3076	1134.00	830.00	1092.00	768.00	800.00
3676	1392.00	1082.00	1332.00	1008.00	1046.00
3678	1394.00	1120.00	1370.00	1046.00	1084.00
3688	1398.00	1124.00	1374.00	1050.00	1088.00
3690	1398.00	1126.00	1376.00	1052.00	1088.00
4238	1634.00	1360.00	1600.00	1276.00	1318.00
4240	1634.00	1362.00	1600.00	1276.00	1320.00
4980	1952.00	1680.00	1904.00	1580.00	1630.00
4982	1954.00	1680.00	1904.00	1582.00	1630.00
5304	2092.00	1820.00	2036.00	1714.00	1766.00
5306	2094.00	1820.00	2038.00	1714.00	1766.00
5472	2164.00	1892.00	2106.00	1782.00	1836.00
5474	2166.00	1892.00	2106.00	1782.00	1838.00
5796	2304.00	2030.00	2238.00	1914.00	1972.00
5798	2304.00	2032.00	2240.00	1916.00	1974.00
5826	2316.00	2044.00	2252.00	1928.00	1986.00
5828	2318.00	2044.00	2252.00	1928.00	1986.00
6220	2486.00	2214.00	2412.00	2088.00	2150.00
6222	2488.00	2214.00	2414.00	2090.00	2152.00
6920	2858.00	2514.00	2700.00	2376.00	2444.00
6922	2858.00	2514.00	2700.00	2376.00	2446.00

Monthly withholding amounts including SFSS component

Monthly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
190.67	35.00	—	61.00	—	—
195.00	39.00	—	65.00	—	—
502.67	108.00	—	165.00	—	—
507.00	108.00	—	165.00	—	—
1079.00	243.00	—	351.00	—	—
1083.33	243.00	—	351.00	—	—
1534.00	347.00	—	498.00	—	—
1538.33	351.00	—	498.00	—	—
1560.00	355.00	4.00	507.00	4.00	4.00
1564.33	355.00	4.00	507.00	4.00	4.00
1707.33	407.00	35.00	555.00	35.00	35.00
1711.67	407.00	35.00	555.00	35.00	35.00
2132.00	555.00	156.00	693.00	113.00	113.00
2136.33	555.00	156.00	693.00	113.00	113.00
2855.67	806.00	308.00	927.00	251.00	251.00
2860.00	806.00	308.00	927.00	251.00	251.00
3050.67	871.00	351.00	992.00	286.00	299.00
3055.00	936.00	351.00	992.00	290.00	299.00
3076.67	945.00	355.00	1001.00	295.00	303.00
3081.00	945.00	355.00	1001.00	295.00	303.00
3575.00	1127.00	529.00	1161.00	455.00	490.00
3579.33	1127.00	529.00	1161.00	459.00	494.00
4034.33	1296.00	689.00	1313.00	607.00	646.00
4038.67	1296.00	689.00	1313.00	607.00	650.00
4090.67	1317.00	706.00	1330.00	624.00	667.00
4095.00	1361.00	706.00	1330.00	628.00	667.00
4567.33	1534.00	871.00	1486.00	780.00	828.00
4571.67	1538.00	966.00	1577.00	875.00	919.00
5143.67	1751.00	1174.00	1777.00	1075.00	1127.00

Monthly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
5148.00	1755.00	1179.00	1777.00	1075.00	1127.00
5551.00	1924.00	1326.00	1915.00	1213.00	1270.00
5555.33	1924.00	1326.00	1915.00	1218.00	1270.00
5607.33	1946.00	1348.00	1933.00	1235.00	1291.00
5611.67	1950.00	1404.00	1993.00	1291.00	1348.00
6448.00	2301.00	1716.00	2288.00	1590.00	1655.00
6452.33	2366.00	1720.00	2292.00	1590.00	1655.00
6660.33	2457.00	1798.00	2366.00	1664.00	1729.00
6664.67	2457.00	1798.00	2366.00	1664.00	1733.00
7964.67	3016.00	2344.00	2886.00	2184.00	2266.00
7969.00	3020.00	2427.00	2968.00	2266.00	2349.00
7990.67	3029.00	2435.00	2977.00	2275.00	2357.00
7995.00	3029.00	2440.00	2981.00	2279.00	2357.00
9182.33	3540.00	2947.00	3467.00	2765.00	2856.00
9186.67	3540.00	2951.00	3467.00	2765.00	2860.00
10790.00	4229.00	3640.00	4125.00	3423.00	3532.00
10794.33	4234.00	3640.00	4125.00	3428.00	3532.00
11492.00	4533.00	3943.00	4411.00	3714.00	3826.00
11496.33	4537.00	3943.00	4416.00	3714.00	3826.00
11856.00	4689.00	4099.00	4563.00	3861.00	3978.00
11860.33	4693.00	4099.00	4563.00	3861.00	3982.00
12558.00	4992.00	4398.00	4849.00	4147.00	4273.00
12562.33	4992.00	4403.00	4853.00	4151.00	4277.00
12623.00	5018.00	4429.00	4879.00	4177.00	4303.00
12627.33	5022.00	4429.00	4879.00	4177.00	4303.00
13476.67	5386.00	4797.00	5226.00	4524.00	4658.00
13481.00	5391.00	4797.00	5230.00	4528.00	4663.00
14993.33	6192.00	5447.00	5850.00	5148.00	5295.00
14997.67	6192.00	5447.00	5850.00	5148.00	5300.00

Coefficients to work out the weekly amounts to withhold including HELP/SSL/TSL and SFSS components

Your employee's total withholding, including the HELP/SSL/TSL and SFSS components, can be calculated using the formula and coefficients stated below.

Using a formula

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
- **a** and **b** are the values of the coefficients 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).

! If two employees are taxed using a particular scale (for example, scale 2) but only one of them has a HELP/SSL/TSL and Financial Supplement debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP/SSL/TSL and SFSS components and one will not – for example, name one 'scale 2' and the other 'scale 22'.

The HELP/SSL/TSL and SFSS components **do not** apply if the employee has not provided a tax file number.

For scales without HELP/SSL/TSL and SFSS components, refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004).

Where tax-free threshold not claimed in Tax file number declaration Scale 1			Where employee has claimed the tax-free threshold in Tax file number declaration Scale 2		
WITH HELP/SSL/TSL and FS Debt			WITH HELP/SSL/TSL and FS Debt		
Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b
\$			\$		
45	0.1900	0.1900	355	—	—
361	0.2321	1.8961	395	0.1900	67.4635
705	0.3477	43.6900	493	0.2900	106.9673
825	0.4077	43.6900	711	0.2100	67.4642
932	0.4127	43.6900	1055	0.3477	165.4431
945	0.4100	41.1734	1175	0.4077	165.4431
1013	0.4250	41.1734	1282	0.4127	165.4431
1115	0.4300	41.1734	1295	0.4100	161.9815
1188	0.4350	41.1734	1363	0.4250	161.9815
1237	0.4800	94.6542	1465	0.4300	161.9815
1321	0.4850	94.6542	1538	0.4350	161.9815
1489	0.4900	94.6542	1587	0.4800	231.2123
1609	0.5050	94.6542	1671	0.4850	231.2123
3111	0.5100	94.6542	1839	0.4900	231.2123
3111 & over	0.6100	405.8080	1959	0.5050	231.2123
			3461	0.5100	231.2123
			3461 & over	0.6100	577.3662

Foreign residents Scale 3			Where employee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5		
WITH HELP/SSL/TSL and FS Debt			WITH HELP/SSL/TSL and FS Debt		
Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b
\$			\$		
1055	0.3250	0.3250	355	—	—
1175	0.3850	0.3250	711	0.1900	67.4635
1295	0.3900	0.3250	1055	0.3277	165.4423
1363	0.4050	0.3250	1175	0.3877	165.4423
1465	0.4100	0.3250	1282	0.3927	165.4423
1538	0.4150	0.3250	1295	0.3900	161.9808
1587	0.4600	69.2308	1363	0.4050	161.9808
1671	0.4650	69.2308	1465	0.4100	161.9808
1839	0.4700	69.2308	1538	0.4150	161.9808
1959	0.4850	69.2308	1587	0.4600	231.2115
3461	0.4900	69.2308	1671	0.4650	231.2115
3461 & over	0.5900	415.3846	1839	0.4700	231.2115
			1959	0.4850	231.2115
			3461	0.4900	231.2115
			3461 & over	0.5900	577.3654

Where employee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6		
WITH HELP/SSL/TSL and FS Debt		
Weekly earnings (x) less than	a	b
\$		
355	—	—
660	0.1900	67.4635
711	0.2400	100.5087
826	0.3777	198.4875
1055	0.3377	165.4429
1175	0.3977	165.4429
1282	0.4027	165.4429
1295	0.4000	161.9813
1363	0.4150	161.9813
1465	0.4200	161.9813
1538	0.4250	161.9813
1587	0.4700	231.2121
1671	0.4750	231.2121
1839	0.4800	231.2121
1959	0.4950	231.2121
3461	0.5000	231.2121
3461 & over	0.6000	577.3660

! Withholding amounts including HELP/SSL/TSL and SFSS components worked out using the coefficients on page 10 may differ slightly from the sums of the amounts shown in the PAYG, HELP/SSL/TSL and SFSS tax tables. The differences result from the rounding of components.

SAMPLE DATA

Weekly withholding amounts including HELP/SSL/TSL and SFSS components

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
44	8.00	—	14.00	—	—
45	9.00	—	15.00	—	—
116	25.00	—	38.00	—	—
117	25.00	—	38.00	—	—
249	56.00	—	81.00	—	—
250	56.00	—	81.00	—	—
354	80.00	—	115.00	—	—
355	81.00	—	115.00	—	—
360	82.00	1.00	117.00	1.00	1.00
361	82.00	1.00	117.00	1.00	1.00
394	94.00	8.00	128.00	8.00	8.00
395	94.00	8.00	128.00	8.00	8.00
492	128.00	36.00	160.00	26.00	26.00
493	128.00	36.00	160.00	26.00	26.00
659	186.00	71.00	214.00	58.00	58.00
660	186.00	71.00	214.00	58.00	58.00
704	201.00	81.00	229.00	66.00	69.00
705	244.00	81.00	229.00	67.00	69.00
710	246.00	82.00	231.00	68.00	70.00
711	247.00	82.00	231.00	68.00	70.00
824	293.00	121.00	268.00	105.00	113.00
825	297.00	122.00	268.00	105.00	113.00
826	298.00	122.00	268.00	106.00	114.00
827	298.00	122.00	269.00	106.00	114.00
931	341.00	159.00	303.00	140.00	149.00
932	341.00	159.00	303.00	140.00	150.00
944	346.00	163.00	307.00	144.00	154.00
945	361.00	163.00	307.00	145.00	154.00
1012	389.00	187.00	329.00	167.00	177.00
1013	395.00	187.00	329.00	167.00	177.00
1054	412.00	201.00	343.00	180.00	191.00
1055	413.00	265.00	406.00	244.00	255.00
1114	438.00	289.00	429.00	267.00	278.00
1115	444.00	290.00	429.00	267.00	278.00
1174	470.00	314.00	452.00	290.00	302.00
1175	470.00	320.00	458.00	296.00	308.00
1187	476.00	325.00	463.00	301.00	313.00
1188	476.00	325.00	463.00	301.00	313.00
1236	499.00	345.00	482.00	320.00	333.00
1237	506.00	345.00	482.00	321.00	333.00

Weekly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
1281	527.00	364.00	500.00	338.00	351.00
1282	528.00	364.00	500.00	338.00	351.00
1295	534.00	389.00	525.00	363.00	376.00
1320	546.00	399.00	535.00	373.00	386.00
1321	553.00	400.00	535.00	373.00	387.00
1362	573.00	417.00	552.00	390.00	404.00
1363	574.00	425.00	559.00	397.00	411.00
1365	575.00	425.00	560.00	398.00	412.00
1464	623.00	468.00	600.00	439.00	453.00
1465	624.00	476.00	608.00	446.00	461.00
1489	658.00	486.00	618.00	456.00	471.00
1537	682.00	507.00	638.00	476.00	492.00
1538	683.00	508.00	639.00	477.00	492.00
1586	707.00	531.00	661.00	499.00	515.00
1587	707.00	539.00	669.00	507.00	523.00
1608	718.00	549.00	679.00	517.00	533.00
1609	726.00	550.00	679.00	517.00	534.00
1670	758.00	579.00	708.00	546.00	563.00
1671	758.00	588.00	717.00	555.00	571.00
1838	843.00	670.00	795.00	633.00	652.00
1839	844.00	698.00	823.00	661.00	680.00
1844	846.00	701.00	826.00	664.00	682.00
1845	847.00	701.00	826.00	664.00	683.00
1958	904.00	758.00	881.00	719.00	738.00
1959	905.00	768.00	891.00	729.00	749.00
2119	987.00	850.00	970.00	808.00	829.00
2120	987.00	850.00	970.00	808.00	829.00
2490	1176.00	1039.00	1151.00	989.00	1014.00
2491	1176.00	1040.00	1152.00	990.00	1015.00
2652	1258.00	1122.00	1231.00	1069.00	1095.00
2653	1259.00	1122.00	1231.00	1069.00	1096.00
2736	1301.00	1165.00	1272.00	1110.00	1137.00
2737	1302.00	1165.00	1272.00	1110.00	1138.00
2898	1384.00	1247.00	1351.00	1189.00	1218.00
2899	1384.00	1248.00	1352.00	1190.00	1219.00
2913	1391.00	1255.00	1359.00	1197.00	1226.00
2914	1392.00	1255.00	1359.00	1197.00	1226.00
3110	1492.00	1355.00	1455.00	1293.00	1324.00
3111	1493.00	1356.00	1456.00	1294.00	1325.00
3461	1706.00	1534.00	1627.00	1465.00	1500.00

Fortnightly withholding amounts including HELP/SSL/TSL and SFSS components

Fortnightly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
88	16.00	—	28.00	—	—
90	18.00	—	30.00	—	—
232	50.00	—	76.00	—	—
234	50.00	—	76.00	—	—
498	112.00	—	162.00	—	—
500	112.00	—	162.00	—	—
708	160.00	—	230.00	—	—
710	162.00	—	230.00	—	—
720	164.00	2.00	234.00	2.00	2.00
722	164.00	2.00	234.00	2.00	2.00
788	188.00	16.00	256.00	16.00	16.00
790	188.00	16.00	256.00	16.00	16.00
984	256.00	72.00	320.00	52.00	52.00
986	256.00	72.00	320.00	52.00	52.00
1318	372.00	142.00	428.00	116.00	116.00
1320	372.00	142.00	428.00	116.00	116.00
1408	402.00	162.00	458.00	132.00	138.00
1410	488.00	162.00	458.00	134.00	138.00
1420	492.00	164.00	462.00	136.00	140.00
1422	494.00	164.00	462.00	136.00	140.00
1648	586.00	242.00	536.00	210.00	226.00
1650	594.00	244.00	536.00	210.00	226.00
1652	596.00	244.00	536.00	212.00	228.00
1654	596.00	244.00	538.00	212.00	228.00
1862	682.00	318.00	606.00	280.00	298.00
1864	682.00	318.00	606.00	280.00	300.00
1888	692.00	326.00	614.00	288.00	308.00
1890	722.00	326.00	614.00	290.00	308.00
2024	778.00	374.00	658.00	334.00	354.00
2026	790.00	374.00	658.00	334.00	354.00
2108	824.00	402.00	686.00	360.00	382.00
2110	826.00	530.00	812.00	488.00	510.00
2228	876.00	578.00	858.00	534.00	556.00
2230	888.00	580.00	858.00	534.00	556.00
2348	940.00	628.00	904.00	580.00	604.00
2350	940.00	640.00	916.00	592.00	616.00
2374	952.00	650.00	926.00	602.00	626.00
2376	952.00	650.00	926.00	602.00	626.00
2472	998.00	690.00	964.00	640.00	666.00
2474	1012.00	690.00	964.00	642.00	666.00

Fortnightly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
2562	1054.00	728.00	1000.00	676.00	702.00
2564	1056.00	728.00	1000.00	676.00	702.00
2590	1068.00	778.00	1050.00	726.00	752.00
2640	1092.00	798.00	1070.00	746.00	772.00
2642	1106.00	800.00	1070.00	746.00	774.00
2724	1146.00	834.00	1104.00	780.00	808.00
2726	1148.00	850.00	1118.00	794.00	822.00
2730	1150.00	850.00	1120.00	796.00	824.00
2928	1246.00	936.00	1200.00	878.00	906.00
2930	1248.00	952.00	1216.00	892.00	922.00
2978	1316.00	972.00	1236.00	912.00	942.00
3074	1364.00	1014.00	1276.00	952.00	984.00
3076	1366.00	1016.00	1278.00	954.00	984.00
3172	1414.00	1062.00	1322.00	998.00	1030.00
3174	1414.00	1078.00	1338.00	1014.00	1046.00
3216	1436.00	1098.00	1358.00	1034.00	1066.00
3218	1452.00	1100.00	1358.00	1034.00	1068.00
3340	1516.00	1158.00	1416.00	1092.00	1126.00
3342	1516.00	1176.00	1434.00	1110.00	1142.00
3676	1686.00	1340.00	1590.00	1266.00	1304.00
3678	1688.00	1396.00	1646.00	1322.00	1360.00
3688	1692.00	1402.00	1652.00	1328.00	1364.00
3690	1694.00	1402.00	1652.00	1328.00	1366.00
3916	1808.00	1516.00	1762.00	1438.00	1476.00
3918	1810.00	1536.00	1782.00	1458.00	1498.00
4238	1974.00	1700.00	1940.00	1616.00	1658.00
4240	1974.00	1700.00	1940.00	1616.00	1658.00
4980	2352.00	2078.00	2302.00	1978.00	2028.00
4982	2352.00	2080.00	2304.00	1980.00	2030.00
5304	2516.00	2244.00	2462.00	2138.00	2190.00
5306	2518.00	2244.00	2462.00	2138.00	2192.00
5472	2602.00	2330.00	2544.00	2220.00	2274.00
5474	2604.00	2330.00	2544.00	2220.00	2276.00
5796	2768.00	2494.00	2702.00	2378.00	2436.00
5798	2768.00	2496.00	2704.00	2380.00	2438.00
5826	2782.00	2510.00	2718.00	2394.00	2452.00
5828	2784.00	2510.00	2718.00	2394.00	2452.00
6220	2984.00	2710.00	2910.00	2586.00	2648.00
6222	2986.00	2712.00	2912.00	2588.00	2650.00
6922	3412.00	3068.00	3254.00	2930.00	3000.00

Monthly withholding amounts including HELP/SSL/TSL and SFSS components

Monthly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
190.67	35.00	—	61.00	—	—
195.00	39.00	—	65.00	—	—
502.67	108.00	—	165.00	—	—
507.00	108.00	—	165.00	—	—
1079.00	243.00	—	351.00	—	—
1083.33	243.00	—	351.00	—	—
1534.00	347.00	—	498.00	—	—
1538.33	351.00	—	498.00	—	—
1560.00	355.00	4.00	507.00	4.00	4.00
1564.33	355.00	4.00	507.00	4.00	4.00
1707.33	407.00	35.00	555.00	35.00	35.00
1711.67	407.00	35.00	555.00	35.00	35.00
2132.00	555.00	156.00	693.00	113.00	113.00
2136.33	555.00	156.00	693.00	113.00	113.00
2855.67	806.00	308.00	927.00	251.00	251.00
2860.00	806.00	308.00	927.00	251.00	251.00
3050.67	871.00	351.00	992.00	286.00	299.00
3055.00	1057.00	351.00	992.00	290.00	299.00
3076.67	1066.00	355.00	1001.00	295.00	303.00
3081.00	1070.00	355.00	1001.00	295.00	303.00
3570.67	1270.00	524.00	1161.00	455.00	490.00
3575.00	1287.00	529.00	1161.00	455.00	490.00
3579.33	1291.00	529.00	1161.00	459.00	494.00
3583.67	1291.00	529.00	1166.00	459.00	494.00
4034.33	1478.00	689.00	1313.00	607.00	646.00
4038.67	1478.00	689.00	1313.00	607.00	650.00
4090.67	1499.00	706.00	1330.00	624.00	667.00
4095.00	1564.00	706.00	1330.00	628.00	667.00
4385.33	1686.00	810.00	1426.00	724.00	767.00
4389.67	1712.00	810.00	1426.00	724.00	767.00
4567.33	1785.00	871.00	1486.00	780.00	828.00
4571.67	1790.00	1148.00	1759.00	1057.00	1105.00
4827.33	1898.00	1252.00	1859.00	1157.00	1205.00
4831.67	1924.00	1257.00	1859.00	1157.00	1205.00
5087.33	2037.00	1361.00	1959.00	1257.00	1309.00
5091.67	2037.00	1387.00	1985.00	1283.00	1335.00
5143.67	2063.00	1408.00	2006.00	1304.00	1356.00
5148.00	2063.00	1408.00	2006.00	1304.00	1356.00
5356.00	2162.00	1495.00	2089.00	1387.00	1443.00
5360.33	2193.00	1495.00	2089.00	1391.00	1443.00

Monthly earnings	Amounts to be withheld				
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6
	No tax-free threshold	With tax-free threshold	Foreign resident	Full Medicare exemption	Half Medicare exemption
\$	\$	\$	\$	\$	\$
5551.00	2284.00	1577.00	2167.00	1465.00	1521.00
5555.33	2288.00	1577.00	2167.00	1465.00	1521.00
5611.67	2314.00	1686.00	2275.00	1573.00	1629.00
5720.00	2366.00	1729.00	2318.00	1616.00	1673.00
5724.33	2396.00	1733.00	2318.00	1616.00	1677.00
5902.00	2483.00	1807.00	2392.00	1690.00	1751.00
5906.33	2487.00	1842.00	2422.00	1720.00	1781.00
5915.00	2492.00	1842.00	2427.00	1725.00	1785.00
6344.00	2700.00	2028.00	2600.00	1902.00	1963.00
6348.33	2704.00	2063.00	2635.00	1933.00	1998.00
6452.33	2851.00	2106.00	2678.00	1976.00	2041.00
6660.33	2955.00	2197.00	2765.00	2063.00	2132.00
6664.67	2960.00	2201.00	2769.00	2067.00	2132.00
6872.67	3064.00	2301.00	2864.00	2162.00	2232.00
6877.00	3064.00	2336.00	2899.00	2197.00	2266.00
6968.00	3111.00	2379.00	2942.00	2240.00	2310.00
6972.33	3146.00	2383.00	2942.00	2240.00	2314.00
7236.67	3285.00	2509.00	3068.00	2366.00	2440.00
7241.00	3285.00	2548.00	3107.00	2405.00	2474.00
7964.67	3653.00	2903.00	3445.00	2743.00	2825.00
7969.00	3657.00	3025.00	3566.00	2864.00	2947.00
7990.67	3666.00	3038.00	3579.00	2877.00	2955.00
7995.00	3670.00	3038.00	3579.00	2877.00	2960.00
8484.67	3917.00	3285.00	3818.00	3116.00	3198.00
8489.00	3922.00	3328.00	3861.00	3159.00	3246.00
9182.33	4277.00	3683.00	4203.00	3501.00	3592.00
9186.67	4277.00	3683.00	4203.00	3501.00	3592.00
10790.00	5096.00	4502.00	4988.00	4286.00	4394.00
10794.33	5096.00	4507.00	4992.00	4290.00	4398.00
11492.00	5451.00	4862.00	5334.00	4632.00	4745.00
11496.33	5456.00	4862.00	5334.00	4632.00	4749.00
11856.00	5638.00	5048.00	5512.00	4810.00	4927.00
11860.33	5642.00	5048.00	5512.00	4810.00	4931.00
12558.00	5997.00	5404.00	5854.00	5152.00	5278.00
12562.33	5997.00	5408.00	5859.00	5157.00	5282.00
12623.00	6028.00	5438.00	5889.00	5187.00	5313.00
12627.33	6032.00	5438.00	5889.00	5187.00	5313.00
13476.67	6465.00	5872.00	6305.00	5603.00	5737.00
13481.00	6470.00	5876.00	6309.00	5607.00	5742.00

PAYG withholding publications

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