

# Higher Education Loan Program (HELP) fortnightly tax table

Including statement of formulas



**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*. 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.



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## WHO SHOULD USE THIS TABLE?

Use this table if you make fortnightly payments, the 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 Program (HELP) debt?'
- not applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration* due to low family income
- claimed the tax-free threshold and has fortnightly earnings of \$1,658 or more, or
- not claimed the tax-free threshold and has fortnightly earnings of \$1,024 or more.

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 WITHHOLDING AMOUNTS

- 1 Use the appropriate fortnightly tax table to calculate the fortnightly withholding amount for the payee's earnings, allowing for any tax offsets claimed.
- 2 Use this HELP fortnightly tax table to calculate the HELP component to be withheld.
- 3 Add the HELP component to the withholding amount. Withhold the result from the payee's earnings.
- 4 If the payee also has a Financial Supplement debt, add the Student Financial Supplement Scheme (SFSS) component (calculated using the SFSS tax tables) as well as the HELP component to the amounts to be withheld. Withhold the result from the payee's earnings.

## HOW TO FIND THE HELP COMPONENT IN THE FOLLOWING TABLE

Find the payee's fortnightly earnings in **column 1** (ignoring any cents) and use the appropriate column to find the HELP component. If the exact amount is not shown, use the nearest lower figure.

If the payee is claiming the tax-free threshold, use **column 2**.

If the payee is not claiming the tax-free threshold, use **column 3**.

### EXAMPLE

The payee has claimed the tax-free threshold and has fortnightly earnings of \$1,669.39. Ignoring cents, use the nearest lower figure and find \$1,668 in column 1. The HELP component in column 2 is \$66.00.

## USING FORMULAS

Withholding amounts shown in this table can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

To calculate the fortnightly HELP component, you must first calculate the rounded weekly HELP component.

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

- **y** is the weekly HELP component
- **x** is the weekly earnings expressed in whole dollars plus 99 cents, and
- the value of the coefficient **a** is as shown in the tables on this page.

## Tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 828.99	0.0
829.00 to 923.99	4.0
924.00 to 1,017.99	4.5
1,018.00 to 1,071.99	5.0
1,072.00 to 1,151.99	5.5
1,152.00 to 1,247.99	6.0
1,248.00 to 1,313.99	6.5
1,314.00 to 1,445.99	7.0
1,446.00 to 1,540.99	7.5
1,541.00 & over	8.0

## No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 511.99	0.0
512.00 to 606.99	4.0
607.00 to 700.99	4.5
701.00 to 754.99	5.0
755.00 to 834.99	5.5
835.00 to 930.99	6.0
931.00 to 995.99	6.5
996.00 to 1,127.99	7.0
1,128.00 to 1,222.99	7.5
1,223.00 & over	8.0

## CALCULATING THE FORTNIGHTLY COMPONENT

First, calculate the weekly equivalent of fortnightly earnings by dividing the sum of the fortnightly earnings subject to withholding by two. Ignore any cents in the result and add 99 cents.

Determine the rounded weekly HELP component applicable to the weekly equivalent of earnings by applying the above formulas. Then multiply the result by two to determine the fortnightly HELP component.

## ROUNDING OF COMPONENT AMOUNTS

Component 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.

### EXAMPLE

The payee has claimed the tax-free threshold and has fortnightly earnings of \$1,806.17.

Weekly equivalent of \$1,806.17 = \$903.99 (\$1,806.17 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly HELP component = \$903.99 × 4.0% = \$36.00 rounded to the nearest dollar.

Fortnightly HELP component = \$72.00 (\$36.00 × 2).

## ACCOUNTING SOFTWARE

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

**HELP FORTNIGHTLY TAX TABLE**

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1024	—	42.00	1164	—	46.00	1304	—	58.00	1444	—	72.00
1026	—	42.00	1166	—	46.00	1306	—	58.00	1446	—	72.00
1028	—	42.00	1168	—	46.00	1308	—	58.00	1448	—	72.00
1030	—	42.00	1170	—	46.00	1310	—	60.00	1450	—	72.00
1032	—	42.00	1172	—	46.00	1312	—	60.00	1452	—	72.00
1034	—	42.00	1174	—	48.00	1314	—	60.00	1454	—	72.00
1036	—	42.00	1176	—	48.00	1316	—	60.00	1456	—	72.00
1038	—	42.00	1178	—	48.00	1318	—	60.00	1458	—	72.00
1040	—	42.00	1180	—	48.00	1320	—	60.00	1460	—	74.00
1042	—	42.00	1182	—	48.00	1322	—	60.00	1462	—	74.00
1044	—	42.00	1184	—	48.00	1324	—	60.00	1464	—	74.00
1046	—	42.00	1186	—	48.00	1326	—	60.00	1466	—	74.00
1048	—	42.00	1188	—	48.00	1328	—	60.00	1468	—	74.00
1050	—	42.00	1190	—	48.00	1330	—	60.00	1470	—	74.00
1052	—	42.00	1192	—	48.00	1332	—	60.00	1472	—	74.00
1054	—	42.00	1194	—	48.00	1334	—	60.00	1474	—	74.00
1056	—	42.00	1196	—	48.00	1336	—	60.00	1476	—	74.00
1058	—	42.00	1198	—	48.00	1338	—	60.00	1478	—	74.00
1060	—	42.00	1200	—	48.00	1340	—	60.00	1480	—	74.00
1062	—	42.00	1202	—	48.00	1342	—	60.00	1482	—	74.00
1064	—	42.00	1204	—	48.00	1344	—	60.00	1484	—	74.00
1066	—	42.00	1206	—	48.00	1346	—	60.00	1486	—	74.00
1068	—	42.00	1208	—	48.00	1348	—	60.00	1488	—	74.00
1070	—	42.00	1210	—	48.00	1350	—	60.00	1490	—	74.00
1072	—	42.00	1212	—	48.00	1352	—	60.00	1492	—	74.00
1074	—	44.00	1214	—	54.00	1354	—	62.00	1494	—	74.00
1076	—	44.00	1216	—	54.00	1356	—	62.00	1496	—	74.00
1078	—	44.00	1218	—	54.00	1358	—	62.00	1498	—	74.00
1080	—	44.00	1220	—	54.00	1360	—	62.00	1500	—	76.00
1082	—	44.00	1222	—	56.00	1362	—	62.00	1502	—	76.00
1084	—	44.00	1224	—	56.00	1364	—	62.00	1504	—	76.00
1086	—	44.00	1226	—	56.00	1366	—	62.00	1506	—	76.00
1088	—	44.00	1228	—	56.00	1368	—	62.00	1508	—	76.00
1090	—	44.00	1230	—	56.00	1370	—	62.00	1510	—	84.00
1092	—	44.00	1232	—	56.00	1372	—	62.00	1512	—	84.00
1094	—	44.00	1234	—	56.00	1374	—	62.00	1514	—	84.00
1096	—	44.00	1236	—	56.00	1376	—	62.00	1516	—	84.00
1098	—	44.00	1238	—	56.00	1378	—	62.00	1518	—	84.00
1100	—	44.00	1240	—	56.00	1380	—	62.00	1520	—	84.00
1102	—	44.00	1242	—	56.00	1382	—	62.00	1522	—	84.00
1104	—	44.00	1244	—	56.00	1384	—	62.00	1524	—	84.00
1106	—	44.00	1246	—	56.00	1386	—	62.00	1526	—	84.00
1108	—	44.00	1248	—	56.00	1388	—	62.00	1528	—	84.00
1110	—	44.00	1250	—	56.00	1390	—	62.00	1530	—	84.00
1112	—	44.00	1252	—	56.00	1392	—	62.00	1532	—	84.00
1114	—	44.00	1254	—	56.00	1394	—	62.00	1534	—	84.00
1116	—	44.00	1256	—	56.00	1396	—	62.00	1536	—	84.00
1118	—	44.00	1258	—	56.00	1398	—	62.00	1538	—	84.00
1120	—	44.00	1260	—	56.00	1400	—	64.00	1540	—	84.00
1122	—	44.00	1262	—	56.00	1402	—	70.00	1542	—	84.00
1124	—	46.00	1264	—	56.00	1404	—	70.00	1544	—	86.00
1126	—	46.00	1266	—	58.00	1406	—	70.00	1546	—	86.00
1128	—	46.00	1268	—	58.00	1408	—	70.00	1548	—	86.00
1130	—	46.00	1270	—	58.00	1410	—	70.00	1550	—	86.00
1132	—	46.00	1272	—	58.00	1412	—	70.00	1552	—	86.00
1134	—	46.00	1274	—	58.00	1414	—	70.00	1554	—	86.00
1136	—	46.00	1276	—	58.00	1416	—	70.00	1556	—	86.00
1138	—	46.00	1278	—	58.00	1418	—	70.00	1558	—	86.00
1140	—	46.00	1280	—	58.00	1420	—	72.00	1560	—	86.00
1142	—	46.00	1282	—	58.00	1422	—	72.00	1562	—	86.00
1144	—	46.00	1284	—	58.00	1424	—	72.00	1564	—	86.00
1146	—	46.00	1286	—	58.00	1426	—	72.00	1566	—	86.00
1148	—	46.00	1288	—	58.00	1428	—	72.00	1568	—	86.00
1150	—	46.00	1290	—	58.00	1430	—	72.00	1570	—	86.00
1152	—	46.00	1292	—	58.00	1432	—	72.00	1572	—	86.00
1154	—	46.00	1294	—	58.00	1434	—	72.00	1574	—	86.00
1156	—	46.00	1296	—	58.00	1436	—	72.00	1576	—	86.00
1158	—	46.00	1298	—	58.00	1438	—	72.00	1578	—	86.00
1160	—	46.00	1300	—	58.00	1440	—	72.00	1580	—	88.00
1162	—	46.00	1302	—	58.00	1442	—	72.00	1582	—	88.00

**HELP FORTNIGHTLY TAX TABLE**

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1584	—	88.00	1724	70.00	104.00	1864	84.00	122.00	2004	90.00	140.00
1586	—	88.00	1726	70.00	104.00	1866	84.00	122.00	2006	90.00	140.00
1588	—	88.00	1728	70.00	104.00	1868	84.00	122.00	2008	90.00	140.00
1590	—	88.00	1730	70.00	104.00	1870	84.00	122.00	2010	90.00	140.00
1592	—	88.00	1732	70.00	104.00	1872	84.00	122.00	2012	90.00	140.00
1594	—	88.00	1734	70.00	104.00	1874	84.00	122.00	2014	90.00	142.00
1596	—	88.00	1736	70.00	104.00	1876	84.00	122.00	2016	90.00	142.00
1598	—	88.00	1738	70.00	104.00	1878	84.00	122.00	2018	90.00	142.00
1600	—	88.00	1740	70.00	104.00	1880	84.00	122.00	2020	90.00	142.00
1602	—	88.00	1742	70.00	104.00	1882	84.00	122.00	2022	92.00	142.00
1604	—	88.00	1744	70.00	104.00	1884	84.00	122.00	2024	92.00	142.00
1606	—	88.00	1746	70.00	104.00	1886	84.00	122.00	2026	92.00	142.00
1608	—	88.00	1748	70.00	104.00	1888	86.00	122.00	2028	92.00	142.00
1610	—	88.00	1750	70.00	106.00	1890	86.00	122.00	2030	92.00	142.00
1612	—	88.00	1752	70.00	106.00	1892	86.00	124.00	2032	92.00	142.00
1614	—	88.00	1754	70.00	106.00	1894	86.00	124.00	2034	92.00	142.00
1616	—	88.00	1756	70.00	106.00	1896	86.00	124.00	2036	102.00	142.00
1618	—	90.00	1758	70.00	106.00	1898	86.00	124.00	2038	102.00	142.00
1620	—	90.00	1760	70.00	106.00	1900	86.00	124.00	2040	102.00	142.00
1622	—	90.00	1762	70.00	106.00	1902	86.00	124.00	2042	102.00	144.00
1624	—	90.00	1764	70.00	106.00	1904	86.00	124.00	2044	102.00	144.00
1626	—	90.00	1766	70.00	106.00	1906	86.00	124.00	2046	102.00	144.00
1628	—	90.00	1768	70.00	106.00	1908	86.00	124.00	2048	102.00	144.00
1630	—	90.00	1770	70.00	106.00	1910	86.00	124.00	2050	102.00	144.00
1632	—	90.00	1772	70.00	106.00	1912	86.00	124.00	2052	102.00	144.00
1634	—	90.00	1774	72.00	106.00	1914	86.00	124.00	2054	102.00	144.00
1636	—	90.00	1776	72.00	106.00	1916	86.00	124.00	2056	102.00	144.00
1638	—	90.00	1778	72.00	106.00	1918	86.00	124.00	2058	102.00	144.00
1640	—	90.00	1780	72.00	106.00	1920	86.00	124.00	2060	104.00	144.00
1642	—	90.00	1782	72.00	108.00	1922	86.00	126.00	2062	104.00	144.00
1644	—	90.00	1784	72.00	108.00	1924	86.00	126.00	2064	104.00	144.00
1646	—	90.00	1786	72.00	108.00	1926	86.00	126.00	2066	104.00	144.00
1648	—	90.00	1788	72.00	108.00	1928	86.00	126.00	2068	104.00	144.00
1650	—	90.00	1790	72.00	108.00	1930	86.00	126.00	2070	104.00	146.00
1652	—	90.00	1792	72.00	108.00	1932	88.00	126.00	2072	104.00	146.00
1654	—	92.00	1794	72.00	108.00	1934	88.00	126.00	2074	104.00	146.00
1656	—	92.00	1796	72.00	108.00	1936	88.00	126.00	2076	104.00	146.00
1658	66.00	92.00	1798	72.00	108.00	1938	88.00	126.00	2078	104.00	146.00
1660	66.00	92.00	1800	72.00	108.00	1940	88.00	126.00	2080	104.00	146.00
1662	66.00	92.00	1802	72.00	108.00	1942	88.00	126.00	2082	104.00	146.00
1664	66.00	92.00	1804	72.00	108.00	1944	88.00	126.00	2084	104.00	146.00
1666	66.00	92.00	1806	72.00	108.00	1946	88.00	126.00	2086	104.00	146.00
1668	66.00	92.00	1808	72.00	108.00	1948	88.00	126.00	2088	104.00	146.00
1670	66.00	100.00	1810	72.00	108.00	1950	88.00	126.00	2090	104.00	146.00
1672	66.00	100.00	1812	72.00	108.00	1952	88.00	128.00	2092	104.00	146.00
1674	68.00	100.00	1814	72.00	108.00	1954	88.00	128.00	2094	104.00	146.00
1676	68.00	100.00	1816	72.00	110.00	1956	88.00	128.00	2096	104.00	146.00
1678	68.00	100.00	1818	72.00	110.00	1958	88.00	128.00	2098	104.00	146.00
1680	68.00	100.00	1820	72.00	110.00	1960	88.00	128.00	2100	106.00	148.00
1682	68.00	102.00	1822	72.00	110.00	1962	88.00	128.00	2102	106.00	148.00
1684	68.00	102.00	1824	74.00	110.00	1964	88.00	128.00	2104	106.00	148.00
1686	68.00	102.00	1826	74.00	110.00	1966	88.00	128.00	2106	106.00	148.00
1688	68.00	102.00	1828	74.00	110.00	1968	88.00	128.00	2108	106.00	148.00
1690	68.00	102.00	1830	74.00	110.00	1970	88.00	128.00	2110	106.00	148.00
1692	68.00	102.00	1832	74.00	110.00	1972	88.00	128.00	2112	106.00	148.00
1694	68.00	102.00	1834	74.00	110.00	1974	88.00	128.00	2114	106.00	148.00
1696	68.00	102.00	1836	74.00	110.00	1976	90.00	128.00	2116	106.00	148.00
1698	68.00	102.00	1838	74.00	110.00	1978	90.00	128.00	2118	106.00	148.00
1700	68.00	102.00	1840	74.00	110.00	1980	90.00	128.00	2120	106.00	148.00
1702	68.00	102.00	1842	74.00	110.00	1982	90.00	128.00	2122	106.00	148.00
1704	68.00	102.00	1844	74.00	110.00	1984	90.00	130.00	2124	106.00	148.00
1706	68.00	102.00	1846	74.00	110.00	1986	90.00	130.00	2126	106.00	148.00
1708	68.00	102.00	1848	84.00	110.00	1988	90.00	130.00	2128	106.00	150.00
1710	68.00	102.00	1850	84.00	112.00	1990	90.00	130.00	2130	106.00	150.00
1712	68.00	102.00	1852	84.00	112.00	1992	90.00	140.00	2132	106.00	150.00
1714	68.00	102.00	1854	84.00	112.00	1994	90.00	140.00	2134	106.00	150.00
1716	68.00	104.00	1856	84.00	112.00	1996	90.00	140.00	2136	106.00	150.00
1718	68.00	104.00	1858	84.00	112.00	1998	90.00	140.00	2138	106.00	150.00
1720	68.00	104.00	1860	84.00	112.00	2000	90.00	140.00	2140	108.00	150.00
1722	68.00	104.00	1862	84.00	122.00	2002	90.00	140.00	2142	108.00	150.00

**HELP FORTNIGHTLY TAX TABLE**

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2144	118.00	150.00	2284	126.00	172.00	2424	146.00	182.00	2564	166.00	206.00
2146	118.00	150.00	2286	126.00	172.00	2426	146.00	182.00	2566	166.00	206.00
2148	118.00	150.00	2288	126.00	172.00	2428	146.00	182.00	2568	168.00	206.00
2150	118.00	150.00	2290	126.00	172.00	2430	146.00	182.00	2570	168.00	206.00
2152	118.00	150.00	2292	126.00	172.00	2432	146.00	182.00	2572	168.00	206.00
2154	118.00	150.00	2294	126.00	172.00	2434	146.00	182.00	2574	168.00	206.00
2156	118.00	152.00	2296	126.00	172.00	2436	146.00	182.00	2576	168.00	206.00
2158	118.00	152.00	2298	126.00	172.00	2438	146.00	182.00	2578	168.00	206.00
2160	118.00	152.00	2300	126.00	172.00	2440	146.00	184.00	2580	168.00	206.00
2162	120.00	152.00	2302	126.00	172.00	2442	146.00	184.00	2582	168.00	206.00
2164	120.00	152.00	2304	138.00	172.00	2444	146.00	184.00	2584	168.00	206.00
2166	120.00	152.00	2306	138.00	174.00	2446	146.00	196.00	2586	168.00	208.00
2168	120.00	152.00	2308	138.00	174.00	2448	146.00	196.00	2588	168.00	208.00
2170	120.00	152.00	2310	138.00	174.00	2450	148.00	196.00	2590	168.00	208.00
2172	120.00	152.00	2312	138.00	174.00	2452	148.00	196.00	2592	168.00	208.00
2174	120.00	152.00	2314	138.00	174.00	2454	148.00	196.00	2594	168.00	208.00
2176	120.00	152.00	2316	140.00	174.00	2456	148.00	196.00	2596	168.00	208.00
2178	120.00	152.00	2318	140.00	174.00	2458	148.00	196.00	2598	168.00	208.00
2180	120.00	152.00	2320	140.00	174.00	2460	148.00	196.00	2600	170.00	208.00
2182	120.00	152.00	2322	140.00	174.00	2462	148.00	198.00	2602	170.00	208.00
2184	120.00	154.00	2324	140.00	174.00	2464	148.00	198.00	2604	170.00	208.00
2186	120.00	154.00	2326	140.00	174.00	2466	148.00	198.00	2606	170.00	208.00
2188	120.00	154.00	2328	140.00	174.00	2468	148.00	198.00	2608	170.00	208.00
2190	120.00	154.00	2330	140.00	174.00	2470	148.00	198.00	2610	170.00	208.00
2192	120.00	154.00	2332	140.00	176.00	2472	148.00	198.00	2612	170.00	210.00
2194	120.00	154.00	2334	140.00	176.00	2474	148.00	198.00	2614	170.00	210.00
2196	120.00	154.00	2336	140.00	176.00	2476	148.00	198.00	2616	170.00	210.00
2198	120.00	154.00	2338	140.00	176.00	2478	148.00	198.00	2618	170.00	210.00
2200	122.00	154.00	2340	140.00	176.00	2480	148.00	198.00	2620	170.00	210.00
2202	122.00	154.00	2342	140.00	176.00	2482	150.00	198.00	2622	170.00	210.00
2204	122.00	154.00	2344	140.00	176.00	2484	150.00	198.00	2624	170.00	210.00
2206	122.00	154.00	2346	140.00	176.00	2486	150.00	200.00	2626	170.00	210.00
2208	122.00	154.00	2348	140.00	176.00	2488	150.00	200.00	2628	184.00	210.00
2210	122.00	154.00	2350	142.00	176.00	2490	150.00	200.00	2630	184.00	210.00
2212	122.00	154.00	2352	142.00	176.00	2492	150.00	200.00	2632	184.00	210.00
2214	122.00	156.00	2354	142.00	176.00	2494	150.00	200.00	2634	184.00	210.00
2216	122.00	156.00	2356	142.00	176.00	2496	162.00	200.00	2636	184.00	212.00
2218	122.00	156.00	2358	142.00	176.00	2498	162.00	200.00	2638	184.00	212.00
2220	122.00	156.00	2360	142.00	178.00	2500	162.00	200.00	2640	184.00	212.00
2222	122.00	156.00	2362	142.00	178.00	2502	162.00	200.00	2642	186.00	212.00
2224	122.00	156.00	2364	142.00	178.00	2504	162.00	200.00	2644	186.00	212.00
2226	122.00	156.00	2366	142.00	178.00	2506	164.00	200.00	2646	186.00	212.00
2228	122.00	156.00	2368	142.00	178.00	2508	164.00	200.00	2648	186.00	212.00
2230	122.00	156.00	2370	142.00	178.00	2510	164.00	200.00	2650	186.00	212.00
2232	122.00	156.00	2372	142.00	178.00	2512	164.00	202.00	2652	186.00	212.00
2234	122.00	156.00	2374	142.00	178.00	2514	164.00	202.00	2654	186.00	212.00
2236	124.00	156.00	2376	142.00	178.00	2516	164.00	202.00	2656	186.00	212.00
2238	124.00	156.00	2378	142.00	178.00	2518	164.00	202.00	2658	186.00	212.00
2240	124.00	156.00	2380	142.00	178.00	2520	164.00	202.00	2660	186.00	212.00
2242	124.00	158.00	2382	144.00	178.00	2522	164.00	202.00	2662	186.00	214.00
2244	124.00	158.00	2384	144.00	178.00	2524	164.00	202.00	2664	186.00	214.00
2246	124.00	158.00	2386	144.00	180.00	2526	164.00	202.00	2666	186.00	214.00
2248	124.00	158.00	2388	144.00	180.00	2528	164.00	202.00	2668	186.00	214.00
2250	124.00	158.00	2390	144.00	180.00	2530	164.00	202.00	2670	188.00	214.00
2252	124.00	158.00	2392	144.00	180.00	2532	164.00	202.00	2672	188.00	214.00
2254	124.00	158.00	2394	144.00	180.00	2534	164.00	202.00	2674	188.00	214.00
2256	124.00	170.00	2396	144.00	180.00	2536	164.00	204.00	2676	188.00	214.00
2258	124.00	170.00	2398	144.00	180.00	2538	166.00	204.00	2678	188.00	214.00
2260	124.00	170.00	2400	144.00	180.00	2540	166.00	204.00	2680	188.00	214.00
2262	124.00	170.00	2402	144.00	180.00	2542	166.00	204.00	2682	188.00	214.00
2264	124.00	170.00	2404	144.00	180.00	2544	166.00	204.00	2684	188.00	214.00
2266	124.00	170.00	2406	144.00	180.00	2546	166.00	204.00	2686	188.00	216.00
2268	124.00	170.00	2408	144.00	180.00	2548	166.00	204.00	2688	188.00	216.00
2270	124.00	170.00	2410	144.00	180.00	2550	166.00	204.00	2690	188.00	216.00
2272	126.00	170.00	2412	144.00	182.00	2552	166.00	204.00	2692	188.00	216.00
2274	126.00	170.00	2414	144.00	182.00	2554	166.00	204.00	2694	188.00	216.00
2276	126.00	170.00	2416	146.00	182.00	2556	166.00	204.00	2696	188.00	216.00
2278	126.00	170.00	2418	146.00	182.00	2558	166.00	204.00	2698	188.00	216.00
2280	126.00	172.00	2420	146.00	182.00	2560	166.00	204.00	2700	190.00	216.00
2282	126.00	172.00	2422	146.00	182.00	2562	166.00	206.00	2702	190.00	216.00

## HELP FORTNIGHTLY TAX TABLE

Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	Fortnightly earnings	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2704	190.00	216.00	2814	198.00	226.00	2924	220.00	234.00	3034	228.00	242.00
2706	190.00	216.00	2816	198.00	226.00	2926	220.00	234.00	3036	228.00	244.00
2708	190.00	216.00	2818	198.00	226.00	2928	220.00	234.00	3038	228.00	244.00
2710	190.00	216.00	2820	198.00	226.00	2930	220.00	234.00	3040	228.00	244.00
2712	190.00	218.00	2822	198.00	226.00	2932	220.00	234.00	3042	228.00	244.00
2714	190.00	218.00	2824	198.00	226.00	2934	220.00	234.00	3044	228.00	244.00
2716	190.00	218.00	2826	198.00	226.00	2936	220.00	236.00	3046	228.00	244.00
2718	190.00	218.00	2828	198.00	226.00	2938	220.00	236.00	3048	228.00	244.00
2720	190.00	218.00	2830	198.00	226.00	2940	220.00	236.00	3050	228.00	244.00
2722	190.00	218.00	2832	198.00	226.00	2942	220.00	236.00	3052	230.00	244.00
2724	190.00	218.00	2834	198.00	226.00	2944	220.00	236.00	3054	230.00	244.00
2726	190.00	218.00	2836	198.00	228.00	2946	222.00	236.00	3056	230.00	244.00
2728	192.00	218.00	2838	198.00	228.00	2948	222.00	236.00	3058	230.00	244.00
2730	192.00	218.00	2840	198.00	228.00	2950	222.00	236.00	3060	230.00	244.00
2732	192.00	218.00	2842	200.00	228.00	2952	222.00	236.00	3062	230.00	246.00
2734	192.00	218.00	2844	200.00	228.00	2954	222.00	236.00	3064	230.00	246.00
2736	192.00	220.00	2846	200.00	228.00	2956	222.00	236.00	3066	230.00	246.00
2738	192.00	220.00	2848	200.00	228.00	2958	222.00	236.00	3068	230.00	246.00
2740	192.00	220.00	2850	200.00	228.00	2960	222.00	236.00	3070	230.00	246.00
2742	192.00	220.00	2852	200.00	228.00	2962	222.00	238.00	3072	230.00	246.00
2744	192.00	220.00	2854	200.00	228.00	2964	222.00	238.00	3074	230.00	246.00
2746	192.00	220.00	2856	200.00	228.00	2966	222.00	238.00	3076	230.00	246.00
2748	192.00	220.00	2858	200.00	228.00	2968	222.00	238.00	3078	230.00	246.00
2750	192.00	220.00	2860	200.00	228.00	2970	222.00	238.00	3080	232.00	246.00
2752	192.00	220.00	2862	200.00	230.00	2972	224.00	238.00	3082	246.00	246.00
2754	192.00	220.00	2864	200.00	230.00	2974	224.00	238.00	3084	246.00	246.00
2756	194.00	220.00	2866	200.00	230.00	2976	224.00	238.00	3086	248.00	248.00
2758	194.00	220.00	2868	200.00	230.00	2978	224.00	238.00	3088	248.00	248.00
2760	194.00	220.00	2870	202.00	230.00	2980	224.00	238.00	3090	248.00	248.00
2762	194.00	222.00	2872	202.00	230.00	2982	224.00	238.00	3092	248.00	248.00
2764	194.00	222.00	2874	202.00	230.00	2984	224.00	238.00	3094	248.00	248.00
2766	194.00	222.00	2876	202.00	230.00	2986	224.00	240.00	3096	248.00	248.00
2768	194.00	222.00	2878	202.00	230.00	2988	224.00	240.00	3098	248.00	248.00
2770	194.00	222.00	2880	202.00	230.00	2990	224.00	240.00	3100	248.00	248.00
2772	194.00	222.00	2882	202.00	230.00	2992	224.00	240.00	3102	248.00	248.00
2774	194.00	222.00	2884	202.00	230.00	2994	224.00	240.00	3104	248.00	248.00
2776	194.00	222.00	2886	202.00	232.00	2996	224.00	240.00	3106	248.00	248.00
2778	194.00	222.00	2888	202.00	232.00	2998	224.00	240.00	3108	248.00	248.00
2780	194.00	222.00	2890	202.00	232.00	3000	226.00	240.00	3110	248.00	248.00
2782	194.00	222.00	2892	218.00	232.00	3002	226.00	240.00	3112	250.00	250.00
2784	196.00	222.00	2894	218.00	232.00	3004	226.00	240.00	3114	250.00	250.00
2786	196.00	224.00	2896	218.00	232.00	3006	226.00	240.00	3116	250.00	250.00
2788	196.00	224.00	2898	218.00	232.00	3008	226.00	240.00	3118	250.00	250.00
2790	196.00	224.00	2900	218.00	232.00	3010	226.00	240.00	3120	250.00	250.00
2792	196.00	224.00	2902	218.00	232.00	3012	226.00	242.00			
2794	196.00	224.00	2904	218.00	232.00	3014	226.00	242.00			
2796	196.00	224.00	2906	218.00	232.00	3016	226.00	242.00			
2798	196.00	224.00	2908	218.00	232.00	3018	226.00	242.00			
2800	196.00	224.00	2910	218.00	232.00	3020	226.00	242.00			
2802	196.00	224.00	2912	218.00	234.00	3022	226.00	242.00			
2804	196.00	224.00	2914	218.00	234.00	3024	226.00	242.00			
2806	196.00	224.00	2916	218.00	234.00	3026	228.00	242.00			
2808	196.00	224.00	2918	218.00	234.00	3028	228.00	242.00			
2810	196.00	224.00	2920	220.00	234.00	3030	228.00	242.00			
2812	196.00	226.00	2922	220.00	234.00	3032	228.00	242.00			

Where the payee's fortnightly earnings are more than \$3,120, the HELP component is \$250 plus 8 cents for each \$1 of fortnightly earnings over \$3,120. Amounts calculated should be rounded to the nearest dollar.

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