

Higher Education Loan Program (HELP) monthly 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.



For more information visit www.ato.gov.au



WHO SHOULD USE THIS TABLE?

Use this table if you make monthly payments and 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 monthly earnings of \$3,592.33 or more, or
- not claimed the tax-free threshold and has monthly earnings of \$2,218.67 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 monthly tax table to calculate the monthly withholding amount for the payee's earnings, allowing for any tax offsets claimed.
- 2 Use this HELP monthly 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 monthly 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 monthly earnings of \$3,719.12. Ignoring cents, use the nearest lower figure and find \$3,718.00 in column 1. The HELP component in column 2 is \$147.00.

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 monthly 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 MONTHLY COMPONENT

First, calculate the weekly equivalent of monthly earnings by obtaining the sum of the monthly earnings subject to withholding. If the result is an amount ending in 33 cents, add 1 cent and multiply this amount by 3 divided by 13. 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 13 divided by 3 and round to the nearest dollar to determine the monthly 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 monthly earnings of \$3,937.20.

Weekly equivalent of \$3,937.20 = \$908.99 (\$3,937.20 × 3/13, ignoring cents in the result and then adding 99 cents).

Weekly HELP component = \$908.99 × 4.0% = \$36.00 rounded to the nearest dollar.

Monthly HELP component = \$156.00 (\$36.00 × 13/3, rounded to the nearest dollar).

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 MONTHLY TAX TABLE

Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2218.67	—	91.00	2522.00	—	100.00	2825.33	—	126.00	3128.67	—	156.00
2223.00	—	91.00	2526.33	—	100.00	2829.67	—	126.00	3133.00	—	156.00
2227.33	—	91.00	2530.67	—	100.00	2834.00	—	126.00	3137.33	—	156.00
2231.67	—	91.00	2535.00	—	100.00	2838.33	—	130.00	3141.67	—	156.00
2236.00	—	91.00	2539.33	—	100.00	2842.67	—	130.00	3146.00	—	156.00
2240.33	—	91.00	2543.67	—	104.00	2847.00	—	130.00	3150.33	—	156.00
2244.67	—	91.00	2548.00	—	104.00	2851.33	—	130.00	3154.67	—	156.00
2249.00	—	91.00	2552.33	—	104.00	2855.67	—	130.00	3159.00	—	156.00
2253.33	—	91.00	2556.67	—	104.00	2860.00	—	130.00	3163.33	—	160.00
2257.67	—	91.00	2561.00	—	104.00	2864.33	—	130.00	3167.67	—	160.00
2262.00	—	91.00	2565.33	—	104.00	2868.67	—	130.00	3172.00	—	160.00
2266.33	—	91.00	2569.67	—	104.00	2873.00	—	130.00	3176.33	—	160.00
2270.67	—	91.00	2574.00	—	104.00	2877.33	—	130.00	3180.67	—	160.00
2275.00	—	91.00	2578.33	—	104.00	2881.67	—	130.00	3185.00	—	160.00
2279.33	—	91.00	2582.67	—	104.00	2886.00	—	130.00	3189.33	—	160.00
2283.67	—	91.00	2587.00	—	104.00	2890.33	—	130.00	3193.67	—	160.00
2288.00	—	91.00	2591.33	—	104.00	2894.67	—	130.00	3198.00	—	160.00
2292.33	—	91.00	2595.67	—	104.00	2899.00	—	130.00	3202.33	—	160.00
2296.67	—	91.00	2600.00	—	104.00	2903.33	—	130.00	3206.67	—	160.00
2301.00	—	91.00	2604.33	—	104.00	2907.67	—	130.00	3211.00	—	160.00
2305.33	—	91.00	2608.67	—	104.00	2912.00	—	130.00	3215.33	—	160.00
2309.67	—	91.00	2613.00	—	104.00	2916.33	—	130.00	3219.67	—	160.00
2314.00	—	91.00	2617.33	—	104.00	2920.67	—	130.00	3224.00	—	160.00
2318.33	—	91.00	2621.67	—	104.00	2925.00	—	130.00	3228.33	—	160.00
2322.67	—	91.00	2626.00	—	104.00	2929.33	—	130.00	3232.67	—	160.00
2327.00	—	95.00	2630.33	—	117.00	2933.67	—	134.00	3237.00	—	160.00
2331.33	—	95.00	2634.67	—	117.00	2938.00	—	134.00	3241.33	—	160.00
2335.67	—	95.00	2639.00	—	117.00	2942.33	—	134.00	3245.67	—	160.00
2340.00	—	95.00	2643.33	—	117.00	2946.67	—	134.00	3250.00	—	165.00
2344.33	—	95.00	2647.67	—	121.00	2951.00	—	134.00	3254.33	—	165.00
2348.67	—	95.00	2652.00	—	121.00	2955.33	—	134.00	3258.67	—	165.00
2353.00	—	95.00	2656.33	—	121.00	2959.67	—	134.00	3263.00	—	165.00
2357.33	—	95.00	2660.67	—	121.00	2964.00	—	134.00	3267.33	—	165.00
2361.67	—	95.00	2665.00	—	121.00	2968.33	—	134.00	3271.67	—	182.00
2366.00	—	95.00	2669.33	—	121.00	2972.67	—	134.00	3276.00	—	182.00
2370.33	—	95.00	2673.67	—	121.00	2977.00	—	134.00	3280.33	—	182.00
2374.67	—	95.00	2678.00	—	121.00	2981.33	—	134.00	3284.67	—	182.00
2379.00	—	95.00	2682.33	—	121.00	2985.67	—	134.00	3289.00	—	182.00
2383.33	—	95.00	2686.67	—	121.00	2990.00	—	134.00	3293.33	—	182.00
2387.67	—	95.00	2691.00	—	121.00	2994.33	—	134.00	3297.67	—	182.00
2392.00	—	95.00	2695.33	—	121.00	2998.67	—	134.00	3302.00	—	182.00
2396.33	—	95.00	2699.67	—	121.00	3003.00	—	134.00	3306.33	—	182.00
2400.67	—	95.00	2704.00	—	121.00	3007.33	—	134.00	3310.67	—	182.00
2405.00	—	95.00	2708.33	—	121.00	3011.67	—	134.00	3315.00	—	182.00
2409.33	—	95.00	2712.67	—	121.00	3016.00	—	134.00	3319.33	—	182.00
2413.67	—	95.00	2717.00	—	121.00	3020.33	—	134.00	3323.67	—	182.00
2418.00	—	95.00	2721.33	—	121.00	3024.67	—	134.00	3328.00	—	182.00
2422.33	—	95.00	2725.67	—	121.00	3029.00	—	134.00	3332.33	—	182.00
2426.67	—	95.00	2730.00	—	121.00	3033.33	—	139.00	3336.67	—	182.00
2431.00	—	95.00	2734.33	—	121.00	3037.67	—	152.00	3341.00	—	182.00
2435.33	—	100.00	2738.67	—	121.00	3042.00	—	152.00	3345.33	—	186.00
2439.67	—	100.00	2743.00	—	126.00	3046.33	—	152.00	3349.67	—	186.00
2444.00	—	100.00	2747.33	—	126.00	3050.67	—	152.00	3354.00	—	186.00
2448.33	—	100.00	2751.67	—	126.00	3055.00	—	152.00	3358.33	—	186.00
2452.67	—	100.00	2756.00	—	126.00	3059.33	—	152.00	3362.67	—	186.00
2457.00	—	100.00	2760.33	—	126.00	3063.67	—	152.00	3367.00	—	186.00
2461.33	—	100.00	2764.67	—	126.00	3068.00	—	152.00	3371.33	—	186.00
2465.67	—	100.00	2769.00	—	126.00	3072.33	—	152.00	3375.67	—	186.00
2470.00	—	100.00	2773.33	—	126.00	3076.67	—	156.00	3380.00	—	186.00
2474.33	—	100.00	2777.67	—	126.00	3081.00	—	156.00	3384.33	—	186.00
2478.67	—	100.00	2782.00	—	126.00	3085.33	—	156.00	3388.67	—	186.00
2483.00	—	100.00	2786.33	—	126.00	3089.67	—	156.00	3393.00	—	186.00
2487.33	—	100.00	2790.67	—	126.00	3094.00	—	156.00	3397.33	—	186.00
2491.67	—	100.00	2795.00	—	126.00	3098.33	—	156.00	3401.67	—	186.00
2496.00	—	100.00	2799.33	—	126.00	3102.67	—	156.00	3406.00	—	186.00
2500.33	—	100.00	2803.67	—	126.00	3107.00	—	156.00	3410.33	—	186.00
2504.67	—	100.00	2808.00	—	126.00	3111.33	—	156.00	3414.67	—	186.00
2509.00	—	100.00	2812.33	—	126.00	3115.67	—	156.00	3419.00	—	186.00
2513.33	—	100.00	2816.67	—	126.00	3120.00	—	156.00	3423.33	—	191.00
2517.67	—	100.00	2821.00	—	126.00	3124.33	—	156.00	3427.67	—	191.00

HELP MONTHLY TAX TABLE

Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3432.00	—	191.00	3735.33	152.00	225.00	4038.67	182.00	264.00	4342.00	195.00	303.00
3436.33	—	191.00	3739.67	152.00	225.00	4043.00	182.00	264.00	4346.33	195.00	303.00
3440.67	—	191.00	3744.00	152.00	225.00	4047.33	182.00	264.00	4350.67	195.00	303.00
3445.00	—	191.00	3748.33	152.00	225.00	4051.67	182.00	264.00	4355.00	195.00	303.00
3449.33	—	191.00	3752.67	152.00	225.00	4056.00	182.00	264.00	4359.33	195.00	303.00
3453.67	—	191.00	3757.00	152.00	225.00	4060.33	182.00	264.00	4363.67	195.00	308.00
3458.00	—	191.00	3761.33	152.00	225.00	4064.67	182.00	264.00	4368.00	195.00	308.00
3462.33	—	191.00	3765.67	152.00	225.00	4069.00	182.00	264.00	4372.33	195.00	308.00
3466.67	—	191.00	3770.00	152.00	225.00	4073.33	182.00	264.00	4376.67	195.00	308.00
3471.00	—	191.00	3774.33	152.00	225.00	4077.67	182.00	264.00	4381.00	199.00	308.00
3475.33	—	191.00	3778.67	152.00	225.00	4082.00	182.00	264.00	4385.33	199.00	308.00
3479.67	—	191.00	3783.00	152.00	225.00	4086.33	182.00	264.00	4389.67	199.00	308.00
3484.00	—	191.00	3787.33	152.00	225.00	4090.67	186.00	264.00	4394.00	199.00	308.00
3488.33	—	191.00	3791.67	152.00	230.00	4095.00	186.00	264.00	4398.33	199.00	308.00
3492.67	—	191.00	3796.00	152.00	230.00	4099.33	186.00	269.00	4402.67	199.00	308.00
3497.00	—	191.00	3800.33	152.00	230.00	4103.67	186.00	269.00	4407.00	199.00	308.00
3501.33	—	191.00	3804.67	152.00	230.00	4108.00	186.00	269.00	4411.33	221.00	308.00
3505.67	—	195.00	3809.00	152.00	230.00	4112.33	186.00	269.00	4415.67	221.00	308.00
3510.00	—	195.00	3813.33	152.00	230.00	4116.67	186.00	269.00	4420.00	221.00	308.00
3514.33	—	195.00	3817.67	152.00	230.00	4121.00	186.00	269.00	4424.33	221.00	312.00
3518.67	—	195.00	3822.00	152.00	230.00	4125.33	186.00	269.00	4428.67	221.00	312.00
3523.00	—	195.00	3826.33	152.00	230.00	4129.67	186.00	269.00	4433.00	221.00	312.00
3527.33	—	195.00	3830.67	152.00	230.00	4134.00	186.00	269.00	4437.33	221.00	312.00
3531.67	—	195.00	3835.00	152.00	230.00	4138.33	186.00	269.00	4441.67	221.00	312.00
3536.00	—	195.00	3839.33	152.00	230.00	4142.67	186.00	269.00	4446.00	221.00	312.00
3540.33	—	195.00	3843.67	156.00	230.00	4147.00	186.00	269.00	4450.33	221.00	312.00
3544.67	—	195.00	3848.00	156.00	230.00	4151.33	186.00	269.00	4454.67	221.00	312.00
3549.00	—	195.00	3852.33	156.00	230.00	4155.67	186.00	269.00	4459.00	221.00	312.00
3553.33	—	195.00	3856.67	156.00	230.00	4160.00	186.00	269.00	4463.33	225.00	312.00
3557.67	—	195.00	3861.00	156.00	234.00	4164.33	186.00	273.00	4467.67	225.00	312.00
3562.00	—	195.00	3865.33	156.00	234.00	4168.67	186.00	273.00	4472.00	225.00	312.00
3566.33	—	195.00	3869.67	156.00	234.00	4173.00	186.00	273.00	4476.33	225.00	312.00
3570.67	—	195.00	3874.00	156.00	234.00	4177.33	186.00	273.00	4480.67	225.00	312.00
3575.00	—	195.00	3878.33	156.00	234.00	4181.67	186.00	273.00	4485.00	225.00	316.00
3579.33	—	195.00	3882.67	156.00	234.00	4186.00	191.00	273.00	4489.33	225.00	316.00
3583.67	—	199.00	3887.00	156.00	234.00	4190.33	191.00	273.00	4493.67	225.00	316.00
3588.00	—	199.00	3891.33	156.00	234.00	4194.67	191.00	273.00	4498.00	225.00	316.00
3592.33	143.00	199.00	3895.67	156.00	234.00	4199.00	191.00	273.00	4502.33	225.00	316.00
3596.67	143.00	199.00	3900.00	156.00	234.00	4203.33	191.00	273.00	4506.67	225.00	316.00
3601.00	143.00	199.00	3904.33	156.00	234.00	4207.67	191.00	273.00	4511.00	225.00	316.00
3605.33	143.00	199.00	3908.67	156.00	234.00	4212.00	191.00	273.00	4515.33	225.00	316.00
3609.67	143.00	199.00	3913.00	156.00	234.00	4216.33	191.00	273.00	4519.67	225.00	316.00
3614.00	143.00	199.00	3917.33	156.00	234.00	4220.67	191.00	273.00	4524.00	225.00	316.00
3618.33	143.00	217.00	3921.67	156.00	234.00	4225.00	191.00	273.00	4528.33	225.00	316.00
3622.67	143.00	217.00	3926.00	156.00	234.00	4229.33	191.00	277.00	4532.67	225.00	316.00
3627.00	147.00	217.00	3930.33	156.00	234.00	4233.67	191.00	277.00	4537.00	225.00	316.00
3631.33	147.00	217.00	3934.67	156.00	238.00	4238.00	191.00	277.00	4541.33	225.00	316.00
3635.67	147.00	217.00	3939.00	156.00	238.00	4242.33	191.00	277.00	4545.67	225.00	316.00
3640.00	147.00	217.00	3943.33	156.00	238.00	4246.67	191.00	277.00	4550.00	230.00	321.00
3644.33	147.00	221.00	3947.67	156.00	238.00	4251.00	191.00	277.00	4554.33	230.00	321.00
3648.67	147.00	221.00	3952.00	160.00	238.00	4255.33	191.00	277.00	4558.67	230.00	321.00
3653.00	147.00	221.00	3956.33	160.00	238.00	4259.67	191.00	277.00	4563.00	230.00	321.00
3657.33	147.00	221.00	3960.67	160.00	238.00	4264.00	191.00	277.00	4567.33	230.00	321.00
3661.67	147.00	221.00	3965.00	160.00	238.00	4268.33	191.00	277.00	4571.67	230.00	321.00
3666.00	147.00	221.00	3969.33	160.00	238.00	4272.67	191.00	277.00	4576.00	230.00	321.00
3670.33	147.00	221.00	3973.67	160.00	238.00	4277.00	191.00	277.00	4580.33	230.00	321.00
3674.67	147.00	221.00	3978.00	160.00	238.00	4281.33	195.00	277.00	4584.67	230.00	321.00
3679.00	147.00	221.00	3982.33	160.00	238.00	4285.67	195.00	277.00	4589.00	230.00	321.00
3683.33	147.00	221.00	3986.67	160.00	238.00	4290.00	195.00	277.00	4593.33	230.00	321.00
3687.67	147.00	221.00	3991.00	160.00	238.00	4294.33	195.00	277.00	4597.67	230.00	321.00
3692.00	147.00	221.00	3995.33	160.00	238.00	4298.67	195.00	282.00	4602.00	230.00	321.00
3696.33	147.00	221.00	3999.67	160.00	238.00	4303.00	195.00	282.00	4606.33	230.00	321.00
3700.67	147.00	221.00	4004.00	182.00	238.00	4307.33	195.00	282.00	4610.67	230.00	325.00
3705.00	147.00	221.00	4008.33	182.00	243.00	4311.67	195.00	282.00	4615.00	230.00	325.00
3709.33	147.00	221.00	4012.67	182.00	243.00	4316.00	195.00	303.00	4619.33	230.00	325.00
3713.67	147.00	221.00	4017.00	182.00	243.00	4320.33	195.00	303.00	4623.67	230.00	325.00
3718.00	147.00	225.00	4021.33	182.00	243.00	4324.67	195.00	303.00	4628.00	230.00	325.00
3722.33	147.00	225.00	4025.67	182.00	243.00	4329.00	195.00	303.00	4632.33	230.00	325.00
3726.67	147.00	225.00	4030.00	182.00	243.00	4333.33	195.00	303.00	4636.67	234.00	325.00
3731.00	147.00	225.00	4034.33	182.00	264.00	4337.67	195.00	303.00	4641.00	234.00	325.00

HELP MONTHLY TAX TABLE

Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4645.33	256.00	325.00	4948.67	273.00	373.00	5252.00	316.00	394.00	5555.33	360.00	446.00
4649.67	256.00	325.00	4953.00	273.00	373.00	5256.33	316.00	394.00	5559.67	360.00	446.00
4654.00	256.00	325.00	4957.33	273.00	373.00	5260.67	316.00	394.00	5564.00	364.00	446.00
4658.33	256.00	325.00	4961.67	273.00	373.00	5265.00	316.00	394.00	5568.33	364.00	446.00
4662.67	256.00	325.00	4966.00	273.00	373.00	5269.33	316.00	394.00	5572.67	364.00	446.00
4667.00	256.00	325.00	4970.33	273.00	373.00	5273.67	316.00	394.00	5577.00	364.00	446.00
4671.33	256.00	329.00	4974.67	273.00	373.00	5278.00	316.00	394.00	5581.33	364.00	446.00
4675.67	256.00	329.00	4979.00	273.00	373.00	5282.33	316.00	394.00	5585.67	364.00	446.00
4680.00	256.00	329.00	4983.33	273.00	373.00	5286.67	316.00	399.00	5590.00	364.00	446.00
4684.33	260.00	329.00	4987.67	273.00	373.00	5291.00	316.00	399.00	5594.33	364.00	446.00
4688.67	260.00	329.00	4992.00	299.00	373.00	5295.33	316.00	399.00	5598.67	364.00	446.00
4693.00	260.00	329.00	4996.33	299.00	377.00	5299.67	316.00	425.00	5603.00	364.00	451.00
4697.33	260.00	329.00	5000.67	299.00	377.00	5304.00	316.00	425.00	5607.33	364.00	451.00
4701.67	260.00	329.00	5005.00	299.00	377.00	5308.33	321.00	425.00	5611.67	364.00	451.00
4706.00	260.00	329.00	5009.33	299.00	377.00	5312.67	321.00	425.00	5616.00	364.00	451.00
4710.33	260.00	329.00	5013.67	299.00	377.00	5317.00	321.00	425.00	5620.33	364.00	451.00
4714.67	260.00	329.00	5018.00	303.00	377.00	5321.33	321.00	425.00	5624.67	364.00	451.00
4719.00	260.00	329.00	5022.33	303.00	377.00	5325.67	321.00	425.00	5629.00	364.00	451.00
4723.33	260.00	329.00	5026.67	303.00	377.00	5330.00	321.00	425.00	5633.33	368.00	451.00
4727.67	260.00	329.00	5031.00	303.00	377.00	5334.33	321.00	429.00	5637.67	368.00	451.00
4732.00	260.00	334.00	5035.33	303.00	377.00	5338.67	321.00	429.00	5642.00	368.00	451.00
4736.33	260.00	334.00	5039.67	303.00	377.00	5343.00	321.00	429.00	5646.33	368.00	451.00
4740.67	260.00	334.00	5044.00	303.00	377.00	5347.33	321.00	429.00	5650.67	368.00	451.00
4745.00	260.00	334.00	5048.33	303.00	377.00	5351.67	321.00	429.00	5655.00	368.00	451.00
4749.33	260.00	334.00	5052.67	303.00	381.00	5356.00	321.00	429.00	5659.33	368.00	455.00
4753.67	260.00	334.00	5057.00	303.00	381.00	5360.33	321.00	429.00	5663.67	368.00	455.00
4758.00	260.00	334.00	5061.33	303.00	381.00	5364.67	321.00	429.00	5668.00	368.00	455.00
4762.33	260.00	334.00	5065.67	303.00	381.00	5369.00	321.00	429.00	5672.33	368.00	455.00
4766.67	264.00	334.00	5070.00	303.00	381.00	5373.33	321.00	429.00	5676.67	368.00	455.00
4771.00	264.00	334.00	5074.33	303.00	381.00	5377.67	325.00	429.00	5681.00	368.00	455.00
4775.33	264.00	334.00	5078.67	303.00	381.00	5382.00	325.00	429.00	5685.33	368.00	455.00
4779.67	264.00	334.00	5083.00	303.00	381.00	5386.33	325.00	433.00	5689.67	368.00	455.00
4784.00	264.00	334.00	5087.33	303.00	381.00	5390.67	325.00	433.00	5694.00	399.00	455.00
4788.33	264.00	334.00	5091.67	308.00	381.00	5395.00	325.00	433.00	5698.33	399.00	455.00
4792.67	264.00	334.00	5096.00	308.00	381.00	5399.33	325.00	433.00	5702.67	399.00	455.00
4797.00	264.00	338.00	5100.33	308.00	381.00	5403.67	325.00	433.00	5707.00	399.00	455.00
4801.33	264.00	338.00	5104.67	308.00	381.00	5408.00	351.00	433.00	5711.33	399.00	459.00
4805.67	264.00	338.00	5109.00	308.00	381.00	5412.33	351.00	433.00	5715.67	399.00	459.00
4810.00	264.00	338.00	5113.33	308.00	386.00	5416.67	351.00	433.00	5720.00	399.00	459.00
4814.33	264.00	338.00	5117.67	308.00	386.00	5421.00	351.00	433.00	5724.33	403.00	459.00
4818.67	264.00	338.00	5122.00	308.00	386.00	5425.33	351.00	433.00	5728.67	403.00	459.00
4823.00	264.00	338.00	5126.33	308.00	386.00	5429.67	355.00	433.00	5733.00	403.00	459.00
4827.33	264.00	338.00	5130.67	308.00	386.00	5434.00	355.00	433.00	5737.33	403.00	459.00
4831.67	264.00	338.00	5135.00	308.00	386.00	5438.33	355.00	433.00	5741.67	403.00	459.00
4836.00	264.00	338.00	5139.33	308.00	386.00	5442.67	355.00	438.00	5746.00	403.00	459.00
4840.33	264.00	338.00	5143.67	308.00	386.00	5447.00	355.00	438.00	5750.33	403.00	459.00
4844.67	269.00	338.00	5148.00	308.00	386.00	5451.33	355.00	438.00	5754.67	403.00	459.00
4849.00	269.00	338.00	5152.33	308.00	386.00	5455.67	355.00	438.00	5759.00	403.00	459.00
4853.33	269.00	338.00	5156.67	308.00	386.00	5460.00	355.00	438.00	5763.33	403.00	459.00
4857.67	269.00	342.00	5161.00	312.00	386.00	5464.33	355.00	438.00	5767.67	403.00	464.00
4862.00	269.00	342.00	5165.33	312.00	386.00	5468.67	355.00	438.00	5772.00	403.00	464.00
4866.33	269.00	342.00	5169.67	312.00	390.00	5473.00	355.00	438.00	5776.33	403.00	464.00
4870.67	269.00	342.00	5174.00	312.00	390.00	5477.33	355.00	438.00	5780.67	403.00	464.00
4875.00	269.00	342.00	5178.33	312.00	390.00	5481.67	355.00	438.00	5785.00	407.00	464.00
4879.33	269.00	342.00	5182.67	312.00	390.00	5486.00	355.00	438.00	5789.33	407.00	464.00
4883.67	269.00	342.00	5187.00	312.00	390.00	5490.33	355.00	438.00	5793.67	407.00	464.00
4888.00	269.00	368.00	5191.33	312.00	390.00	5494.67	355.00	442.00	5798.00	407.00	464.00
4892.33	269.00	368.00	5195.67	312.00	390.00	5499.00	360.00	442.00	5802.33	407.00	464.00
4896.67	269.00	368.00	5200.00	312.00	390.00	5503.33	360.00	442.00	5806.67	407.00	464.00
4901.00	269.00	368.00	5204.33	312.00	390.00	5507.67	360.00	442.00	5811.00	407.00	464.00
4905.33	269.00	368.00	5208.67	312.00	390.00	5512.00	360.00	442.00	5815.33	407.00	464.00
4909.67	269.00	368.00	5213.00	312.00	390.00	5516.33	360.00	442.00	5819.67	407.00	468.00
4914.00	269.00	368.00	5217.33	312.00	390.00	5520.67	360.00	442.00	5824.00	407.00	468.00
4918.33	269.00	368.00	5221.67	312.00	390.00	5525.00	360.00	442.00	5828.33	407.00	468.00
4922.67	273.00	368.00	5226.00	312.00	394.00	5529.33	360.00	442.00	5832.67	407.00	468.00
4927.00	273.00	368.00	5230.33	312.00	394.00	5533.67	360.00	442.00	5837.00	407.00	468.00
4931.33	273.00	368.00	5234.67	316.00	394.00	5538.00	360.00	442.00	5841.33	407.00	468.00
4935.67	273.00	368.00	5239.00	316.00	394.00	5542.33	360.00	442.00	5845.67	407.00	468.00
4940.00	273.00	373.00	5243.33	316.00	394.00	5546.67	360.00	442.00	5850.00	412.00	468.00
4944.33	273.00	373.00	5247.67	316.00	394.00	5551.00	360.00	446.00	5854.33	412.00	468.00

HELP MONTHLY TAX TABLE

Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component	Monthly earnings	Tax-free threshold monthly component	No tax-free threshold monthly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5858.67	412.00	468.00	6097.00	429.00	490.00	6335.33	477.00	507.00	6573.67	494.00	524.00
5863.00	412.00	468.00	6101.33	429.00	490.00	6339.67	477.00	507.00	6578.00	494.00	529.00
5867.33	412.00	468.00	6105.67	429.00	490.00	6344.00	477.00	507.00	6582.33	494.00	529.00
5871.67	412.00	468.00	6110.00	429.00	490.00	6348.33	477.00	507.00	6586.67	494.00	529.00
5876.00	412.00	472.00	6114.33	429.00	490.00	6352.67	477.00	507.00	6591.00	494.00	529.00
5880.33	412.00	472.00	6118.67	429.00	490.00	6357.00	477.00	507.00	6595.33	494.00	529.00
5884.67	412.00	472.00	6123.00	429.00	490.00	6361.33	477.00	511.00	6599.67	494.00	529.00
5889.00	412.00	472.00	6127.33	429.00	490.00	6365.67	477.00	511.00	6604.00	494.00	529.00
5893.33	412.00	472.00	6131.67	429.00	490.00	6370.00	477.00	511.00	6608.33	494.00	529.00
5897.67	412.00	472.00	6136.00	429.00	490.00	6374.33	477.00	511.00	6612.67	498.00	529.00
5902.00	412.00	472.00	6140.33	429.00	490.00	6378.67	477.00	511.00	6617.00	498.00	529.00
5906.33	412.00	472.00	6144.67	429.00	494.00	6383.00	481.00	511.00	6621.33	498.00	529.00
5910.67	416.00	472.00	6149.00	429.00	494.00	6387.33	481.00	511.00	6625.67	498.00	529.00
5915.00	416.00	472.00	6153.33	429.00	494.00	6391.67	481.00	511.00	6630.00	498.00	529.00
5919.33	416.00	472.00	6157.67	433.00	494.00	6396.00	481.00	511.00	6634.33	498.00	533.00
5923.67	416.00	472.00	6162.00	433.00	494.00	6400.33	481.00	511.00	6638.67	498.00	533.00
5928.00	416.00	477.00	6166.33	433.00	494.00	6404.67	481.00	511.00	6643.00	498.00	533.00
5932.33	416.00	477.00	6170.67	433.00	494.00	6409.00	481.00	511.00	6647.33	498.00	533.00
5936.67	416.00	477.00	6175.00	433.00	494.00	6413.33	481.00	511.00	6651.67	498.00	533.00
5941.00	416.00	477.00	6179.33	433.00	494.00	6417.67	481.00	516.00	6656.00	498.00	533.00
5945.33	416.00	477.00	6183.67	433.00	494.00	6422.00	481.00	516.00	6660.33	498.00	533.00
5949.67	416.00	477.00	6188.00	433.00	494.00	6426.33	481.00	516.00	6664.67	498.00	533.00
5954.00	416.00	477.00	6192.33	433.00	494.00	6430.67	481.00	516.00	6669.00	498.00	533.00
5958.33	416.00	477.00	6196.67	433.00	494.00	6435.00	481.00	516.00	6673.33	503.00	533.00
5962.67	416.00	477.00	6201.00	433.00	498.00	6439.33	485.00	516.00	6677.67	533.00	533.00
5967.00	416.00	477.00	6205.33	433.00	498.00	6443.67	485.00	516.00	6682.00	533.00	533.00
5971.33	420.00	477.00	6209.67	433.00	498.00	6448.00	485.00	516.00	6686.33	537.00	537.00
5975.67	420.00	477.00	6214.00	433.00	498.00	6452.33	485.00	516.00	6690.67	537.00	537.00
5980.00	420.00	477.00	6218.33	438.00	498.00	6456.67	485.00	516.00	6695.00	537.00	537.00
5984.33	420.00	481.00	6222.67	438.00	498.00	6461.00	485.00	516.00	6699.33	537.00	537.00
5988.67	420.00	481.00	6227.00	438.00	498.00	6465.33	485.00	516.00	6703.67	537.00	537.00
5993.00	420.00	481.00	6231.33	438.00	498.00	6469.67	485.00	520.00	6708.00	537.00	537.00
5997.33	420.00	481.00	6235.67	438.00	498.00	6474.00	485.00	520.00	6712.33	537.00	537.00
6001.67	420.00	481.00	6240.00	438.00	498.00	6478.33	485.00	520.00	6716.67	537.00	537.00
6006.00	420.00	481.00	6244.33	438.00	498.00	6482.67	485.00	520.00	6721.00	537.00	537.00
6010.33	420.00	481.00	6248.67	438.00	498.00	6487.00	485.00	520.00	6725.33	537.00	537.00
6014.67	420.00	481.00	6253.00	438.00	503.00	6491.33	485.00	520.00	6729.67	537.00	537.00
6019.00	420.00	481.00	6257.33	438.00	503.00	6495.67	485.00	520.00	6734.00	537.00	537.00
6023.33	420.00	481.00	6261.67	438.00	503.00	6500.00	490.00	520.00	6738.33	537.00	537.00
6027.67	420.00	481.00	6266.00	472.00	503.00	6504.33	490.00	520.00	6742.67	542.00	542.00
6032.00	425.00	481.00	6270.33	472.00	503.00	6508.67	490.00	520.00	6747.00	542.00	542.00
6036.33	425.00	485.00	6274.67	472.00	503.00	6513.00	490.00	520.00	6751.33	542.00	542.00
6040.67	425.00	485.00	6279.00	472.00	503.00	6517.33	490.00	520.00	6755.67	542.00	542.00
6045.00	425.00	485.00	6283.33	472.00	503.00	6521.67	490.00	520.00	6760.00	542.00	542.00
6049.33	425.00	485.00	6287.67	472.00	503.00	6526.00	490.00	524.00			
6053.67	425.00	485.00	6292.00	472.00	503.00	6530.33	490.00	524.00			
6058.00	425.00	485.00	6296.33	472.00	503.00	6534.67	490.00	524.00			
6062.33	425.00	485.00	6300.67	472.00	503.00	6539.00	490.00	524.00			
6066.67	425.00	485.00	6305.00	472.00	503.00	6543.33	490.00	524.00			
6071.00	425.00	485.00	6309.33	472.00	507.00	6547.67	490.00	524.00			
6075.33	425.00	485.00	6313.67	472.00	507.00	6552.00	490.00	524.00			
6079.67	425.00	485.00	6318.00	472.00	507.00	6556.33	494.00	524.00			
6084.00	425.00	485.00	6322.33	472.00	507.00	6560.67	494.00	524.00			
6088.33	425.00	485.00	6326.67	477.00	507.00	6565.00	494.00	524.00			
6092.67	425.00	490.00	6331.00	477.00	507.00	6569.33	494.00	524.00			

Where the payee's monthly earnings are more than \$6,760, the HELP component is \$542 plus 8 cents for each \$1 of monthly earnings over \$6,760. Amounts calculated should be rounded to the nearest dollar.

© COMMONWEALTH OF AUSTRALIA 2009

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. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, 3-5 National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/ccca>

PUBLISHED BY

Australian Taxation Office
Canberra
May 2009

OUR COMMITMENT TO YOU

We are committed to providing you with guidance you can rely on. If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

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.

This publication was current at **May 2009**.

JS 13587