

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

Including coefficients for calculating weekly withholding amounts
incorporating HELP component



**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 SCHEDULE?

This schedule has been produced for payers and registered software suppliers developing payroll software packages.

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have an accumulated Higher Education Loan Program (HELP) debt.

WHEN SHOULD THE HELP COMPONENT BE CALCULATED?

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

- answered 'YES' to the question 'Do you have an accumulated Higher Education Loan 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 with earnings of:
 - \$829 or more if paid weekly
 - \$1,658 or more if paid fortnightly
 - \$3,592.33 or more if paid monthly, or
 - \$10,777 or more if paid quarterly.

Where a payee has not claimed the tax-free threshold, the HELP component is calculated on earnings of:

- \$512 or more if paid weekly
- \$1,024 or more if paid fortnightly
- \$2,218.67 or more if paid monthly, or
- \$6,656 or more if paid quarterly.

The HELP component is to be withheld from all earnings, including taxable allowances, bonuses and commissions.

- ❗ Do not withhold any amount for HELP from lump sum termination payments.

USING FORMULAS

Withholding amounts shown in the HELP tax tables (weekly, fortnightly and monthly) 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.

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

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

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
1018.00 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

These rates apply to the payee's total earnings.

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CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY HELP COMPONENT

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

- fortnightly – divide the sum of the fortnightly earnings by two (ignoring cents in the result) and add 99 cents
- monthly – take the sum of the monthly earnings. If this amount ends in 33 cents, add one cent, multiply this amount by 3 divided by 13 (ignoring cents in the result) and add 99 cents, or
- quarterly – divide the sum of the quarterly earnings by 13 (ignoring cents in the result) and add 99 cents.

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

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

ROUNDING OF COMPONENT AMOUNTS

Round HELP components 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.

EXAMPLES

- 1 Payee has claimed the tax-free threshold and has **weekly** earnings of \$868.62
HELP component = $\$868.99 \times 4.0\% = \35.00 rounded to the nearest dollar.
- 2 Payee has claimed the tax-free threshold and has **fortnightly** earnings of \$1,854.06.
Weekly equivalent of \$1,854.06 = \$927.99 (\$1,854.06 divided by two, ignoring cents and adding 99 cents).
Weekly HELP component = $\$927.99 \times 4.5\% = \42.00 rounded to the nearest dollar.
Fortnightly HELP component = \$84.00 ($\42.00×2).
- 3 Payee has claimed the tax-free threshold and has **monthly** earnings of \$4,527.34.
Weekly equivalent of \$4,527.34 = \$1,044.99 ($\$4,527.34 \times 3/13$, ignoring cents and adding 99 cents).
Weekly HELP component = $\$1,044.99 \times 5.0\% = \52.00 rounded to the nearest dollar.
Monthly HELP component = $\$225.00$ ($\$52.00 \times 13/3$, rounded to the nearest dollar).

ACCOUNTING SOFTWARE

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

CHANGE TO WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES

Withholding amounts have been adjusted to allow payees who are eligible for the low income tax offset (LITO) to receive half of their entitlement through decreased withholding. If the payee is eligible, they will receive the balance of their entitlement when they lodge their tax return.

From 1 July 2009, the maximum amount of LITO will increase from \$1,200 to \$1,350.

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

A payee's total withholding including the HELP component can be calculated using the coefficients stated below and should be used in accordance with the method specified in the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). These formulas are effective for payments made on or after 1 July 2009.

❗ If two payees are taxed using a particular scale (for example, Scale 2) but only one of them has an accumulated HELP debt, you will need to set up two separate scales in your payroll system, one of which incorporates the HELP component and one that does not. For example, name one 'Scale 2' and the other 'Scale 22'.

The HELP component **does not** apply where the payee has not provided a tax file number.

Where tax free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
259	0.1650	0.1650	259	0.1650	0.1650
355	0.2346	18.0692	355	0.2346	18.0692
908	0.3350	53.7885	512	0.3350	53.7885
1221	0.3150	35.6154	607	0.3750	53.7885
3144	0.3950	133.3077	701	0.3800	53.7885
3144 & over	0.4650	353.4038	755	0.3850	53.7885
			835	0.3900	53.7885
			908	0.3950	53.7885
			931	0.3750	35.6154
			996	0.3800	35.6154
			1128	0.3850	35.6154
			1221	0.3900	35.6154
			1223	0.4700	133.3077
			3144	0.4750	133.3077
			3144 & over	0.5450	353.4038

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
339	0.1514	29.7115	339	0.1514	29.7115
398	0.2523	63.9308	398	0.2523	63.9308
571	0.1665	29.7117	571	0.1665	29.7117
666	0.1867	41.2502	666	0.1867	41.2502
1219	0.3350	140.1502	829	0.3350	140.1502
1532	0.3150	115.7540	924	0.3750	140.1502
3455	0.3950	238.3387	1018	0.3800	140.1502
3455 & over	0.4650	480.2156	1072	0.3850	140.1502
			1152	0.3900	140.1502
			1219	0.3950	140.1502
			1248	0.3750	115.7540
			1314	0.3800	115.7540
			1446	0.3850	115.7540
			1532	0.3900	115.7540
			1541	0.4700	238.3387
			3455	0.4750	238.3387
			3455 & over	0.5450	480.2156

Foreign residents Scale 3					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
673	0.2900	0.2900	673	0.2900	0.2900
1538	0.3000	6.7308	829	0.3000	6.7308
3461	0.3800	129.8077	924	0.3400	6.7308
3461 & over	0.4500	372.1154	1018	0.3450	6.7308
			1072	0.3500	6.7308
			1152	0.3550	6.7308
			1248	0.3600	6.7308
			1314	0.3650	6.7308
			1446	0.3700	6.7308
			1538	0.3750	6.7308
			1541	0.4550	129.8077
			3461	0.4600	129.8077
			3461 & over	0.5300	372.1154

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
571	0.1514	29.7115	571	0.1514	29.7115
666	0.1716	41.2500	666	0.1716	41.2500
1219	0.3200	140.2423	829	0.3200	140.2423
1532	0.3000	115.8462	924	0.3600	140.2423
3455	0.3800	238.4308	1018	0.3650	140.2423
3455 & over	0.4500	480.3077	1072	0.3700	140.2423
			1152	0.3750	140.2423
			1219	0.3800	140.2423
			1248	0.3600	115.8462
			1314	0.3650	115.8462
			1446	0.3700	115.8462
			1532	0.3750	115.8462
			1541	0.4550	238.4308
			3455	0.4600	238.4308
			3455 & over	0.5300	480.3077

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
196	—	—	196	—	—
572	0.1514	29.7115	572	0.1514	29.7115
666	0.2220	70.1202	666	0.2220	70.1202
673	0.3700	168.8048	673	0.3700	168.8048
1219	0.3275	140.1966	829	0.3275	140.1966
1532	0.3075	115.8004	924	0.3675	140.1966
3455	0.3875	238.3850	1018	0.3725	140.1966
3455 & over	0.4575	480.2620	1072	0.3775	140.1966
			1152	0.3825	140.1966
			1219	0.3875	140.1966
			1248	0.3675	115.8004
			1314	0.3725	115.8004
			1446	0.3775	115.8004
			1532	0.3825	115.8004
			1541	0.4625	238.3850
			3455	0.4675	238.3850
			3455 & over	0.5375	480.2620

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
198	—	—	198	—	—
342	0.1500	29.7115	342	0.1500	29.7115
402	0.2500	63.9308	402	0.2500	63.9308
576	0.1650	29.7117	576	0.1650	29.7117
673	0.1850	41.2502	673	0.1850	41.2502
1225	0.3350	142.2117	829	0.3350	142.2117
1538	0.3150	117.6925	924	0.3750	142.2117
3461	0.3950	240.7694	1018	0.3800	142.2117
3461 & over	0.4650	483.0771	1072	0.3850	142.2117
			1152	0.3900	142.2117
			1225	0.3950	142.2117
			1248	0.3750	117.6925
			1314	0.3800	117.6925
			1446	0.3850	117.6925
			1538	0.3900	117.6925
			1541	0.4700	240.7694
			3461	0.4750	240.7694
			3461 & over	0.5450	483.0771

❗ The HELP debt does not apply to Scale 4 (where the payee has not provided a Tax file number).

SAMPLE DATA – WITH TAX-FREE THRESHOLD

Weekly earnings	Weekly HELP component	Fortnightly earnings	Fortnightly HELP component	Monthly earnings	Monthly HELP component
\$	\$	\$	\$	\$	\$
829	33.00	1658	66.00	3592.33	143.00
830	33.00	1660	66.00	3596.67	143.00
923	37.00	1846	74.00	3999.67	160.00
924	42.00	1848	84.00	4004.00	182.00
925	42.00	1850	84.00	4008.33	182.00
1017	46.00	2034	92.00	4407.00	199.00
1018	51.00	2036	102.00	4411.33	221.00
1071	54.00	2142	108.00	4641.00	234.00
1072	59.00	2144	118.00	4645.33	256.00
1073	59.00	2146	118.00	4649.67	256.00
1151	63.00	2302	126.00	4987.67	273.00
1152	69.00	2304	138.00	4992.00	299.00
1153	69.00	2306	138.00	4996.33	299.00
1247	75.00	2494	150.00	5403.67	325.00
1248	81.00	2496	162.00	5408.00	351.00
1313	85.00	2626	170.00	5689.67	368.00
1314	92.00	2628	184.00	5694.00	399.00
1445	101.00	2890	202.00	6261.67	438.00
1446	109.00	2892	218.00	6266.00	472.00
1540	116.00	3080	232.00	6673.33	503.00
1541	123.00	3082	246.00	6677.67	533.00

SAMPLE DATA

Weekly withholding amounts incorporating HELP component

Weekly earnings	Amounts to be withheld						Weekly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7		Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading		No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
195	32.00	—	57.00	—	—	—	923	311.00	206.00	307.00	192.00	199.00	204.00
196	32.00	—	57.00	—	—	—	924	311.00	211.00	312.00	197.00	204.00	209.00
197	33.00	—	57.00	—	—	—	930	314.00	214.00	314.00	200.00	207.00	212.00
198	33.00	—	57.00	—	—	—	931	319.00	214.00	315.00	200.00	207.00	212.00
258	43.00	9.00	75.00	9.00	9.00	9.00	995	343.00	238.00	337.00	223.00	231.00	236.00
259	43.00	10.00	75.00	10.00	10.00	9.00	996	348.00	239.00	337.00	224.00	231.00	237.00
338	61.00	22.00	98.00	22.00	22.00	21.00	1017	356.00	247.00	344.00	231.00	239.00	245.00
339	62.00	22.00	98.00	22.00	22.00	21.00	1018	357.00	252.00	350.00	237.00	244.00	250.00
341	62.00	22.00	99.00	22.00	22.00	22.00	1071	377.00	273.00	368.00	256.00	264.00	271.00
342	62.00	23.00	99.00	22.00	22.00	22.00	1072	377.00	278.00	374.00	262.00	270.00	276.00
354	65.00	26.00	103.00	24.00	24.00	25.00	1127	399.00	300.00	394.00	283.00	291.00	298.00
355	65.00	26.00	103.00	24.00	24.00	25.00	1128	405.00	300.00	394.00	283.00	292.00	298.00
397	80.00	36.00	115.00	31.00	31.00	36.00	1151	414.00	309.00	402.00	292.00	300.00	307.00
398	80.00	37.00	115.00	31.00	31.00	36.00	1152	414.00	315.00	408.00	298.00	307.00	313.00
401	81.00	37.00	116.00	31.00	31.00	37.00	1218	440.00	341.00	432.00	323.00	332.00	339.00
402	81.00	37.00	117.00	31.00	31.00	37.00	1219	440.00	342.00	432.00	323.00	333.00	340.00
511	118.00	56.00	148.00	48.00	48.00	55.00	1220	441.00	342.00	433.00	324.00	333.00	340.00
512	139.00	56.00	148.00	48.00	48.00	55.00	1221	441.00	342.00	433.00	324.00	333.00	340.00
570	160.00	65.00	165.00	57.00	57.00	65.00	1222	441.00	343.00	434.00	324.00	334.00	341.00
571	161.00	66.00	166.00	57.00	57.00	65.00	1223	448.00	343.00	434.00	325.00	334.00	341.00
572	161.00	66.00	166.00	57.00	57.00	65.00	1224	449.00	344.00	434.00	325.00	334.00	342.00
573	161.00	66.00	166.00	57.00	57.00	65.00	1225	449.00	344.00	435.00	326.00	335.00	342.00
575	162.00	66.00	167.00	58.00	58.00	65.00	1247	459.00	352.00	443.00	333.00	343.00	350.00
576	163.00	66.00	167.00	58.00	58.00	65.00	1248	460.00	359.00	449.00	340.00	349.00	357.00
606	174.00	72.00	176.00	63.00	65.00	71.00	1313	491.00	384.00	473.00	364.00	374.00	382.00
607	177.00	72.00	176.00	63.00	65.00	71.00	1314	491.00	391.00	480.00	371.00	381.00	389.00
665	199.00	83.00	193.00	73.00	78.00	82.00	1445	554.00	441.00	528.00	419.00	430.00	439.00
666	200.00	83.00	193.00	73.00	78.00	82.00	1446	554.00	449.00	536.00	427.00	438.00	447.00
672	202.00	85.00	195.00	75.00	80.00	83.00	1531	594.00	482.00	568.00	459.00	470.00	480.00
673	202.00	86.00	195.00	75.00	81.00	84.00	1532	595.00	482.00	568.00	459.00	471.00	480.00
700	213.00	95.00	204.00	84.00	89.00	93.00	1537	597.00	485.00	570.00	461.00	473.00	482.00
701	216.00	95.00	204.00	84.00	90.00	93.00	1538	598.00	485.00	570.00	462.00	473.00	483.00
754	237.00	113.00	220.00	101.00	107.00	111.00	1540	599.00	486.00	571.00	463.00	474.00	483.00
755	241.00	113.00	220.00	102.00	107.00	111.00	1541	599.00	494.00	580.00	471.00	482.00	492.00
828	270.00	138.00	242.00	125.00	131.00	135.00	3143	1360.00	1255.00	1316.00	1208.00	1231.00	1253.00
829	270.00	171.00	275.00	159.00	165.00	169.00	3144	1361.00	1256.00	1317.00	1208.00	1232.00	1253.00
834	272.00	173.00	277.00	160.00	167.00	171.00	3454	1530.00	1403.00	1459.00	1351.00	1377.00	1400.00
835	276.00	173.00	278.00	161.00	167.00	171.00	3455	1530.00	1403.00	1460.00	1351.00	1377.00	1401.00
907	305.00	200.00	302.00	187.00	193.00	198.00	3460	1533.00	1406.00	1462.00	1354.00	1380.00	1403.00
908	305.00	201.00	302.00	187.00	194.00	199.00	3461	1533.00	1407.00	1463.00	1355.00	1381.00	1404.00

! Withholding amounts incorporating the HELP component calculated by using the coefficients on page 4 may differ slightly from the sums of the amounts shown in the PAYG and HELP tax tables. The differences result from the rounding of components.

Fortnightly withholding amounts incorporating HELP component

Fortnightly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
390	64.00	—	114.00	—	—	—
392	64.00	—	114.00	—	—	—
394	66.00	—	114.00	—	—	—
396	66.00	—	114.00	—	—	—
516	86.00	18.00	150.00	18.00	18.00	18.00
518	86.00	20.00	150.00	20.00	20.00	18.00
676	122.00	44.00	196.00	44.00	44.00	42.00
678	124.00	44.00	196.00	44.00	44.00	42.00
682	124.00	44.00	198.00	44.00	44.00	44.00
684	124.00	46.00	198.00	44.00	44.00	44.00
708	130.00	52.00	206.00	48.00	48.00	50.00
710	130.00	52.00	206.00	48.00	48.00	50.00
794	160.00	72.00	230.00	62.00	62.00	72.00
796	160.00	74.00	230.00	62.00	62.00	72.00
802	162.00	74.00	232.00	62.00	62.00	74.00
804	162.00	74.00	234.00	62.00	62.00	74.00
1022	236.00	112.00	296.00	96.00	96.00	110.00
1024	278.00	112.00	296.00	96.00	96.00	110.00
1140	320.00	130.00	330.00	114.00	114.00	130.00
1142	322.00	132.00	332.00	114.00	114.00	130.00
1144	322.00	132.00	332.00	114.00	114.00	130.00
1146	322.00	132.00	332.00	114.00	114.00	130.00
1150	324.00	132.00	334.00	116.00	116.00	130.00
1152	326.00	132.00	334.00	116.00	116.00	130.00
1212	348.00	144.00	352.00	126.00	130.00	142.00
1214	354.00	144.00	352.00	126.00	130.00	142.00
1330	398.00	166.00	386.00	146.00	156.00	164.00
1332	400.00	166.00	386.00	146.00	156.00	164.00
1344	404.00	170.00	390.00	150.00	160.00	166.00
1346	404.00	172.00	390.00	150.00	162.00	168.00
1400	426.00	190.00	408.00	168.00	178.00	186.00
1402	432.00	190.00	408.00	168.00	180.00	186.00
1508	474.00	226.00	440.00	202.00	214.00	222.00
1510	482.00	226.00	440.00	204.00	214.00	222.00
1656	540.00	276.00	484.00	250.00	262.00	270.00
1658	540.00	342.00	550.00	318.00	330.00	338.00
1668	544.00	346.00	554.00	320.00	334.00	342.00
1670	552.00	346.00	556.00	322.00	334.00	342.00
1814	610.00	400.00	604.00	374.00	386.00	396.00
1816	610.00	402.00	604.00	374.00	388.00	398.00

Fortnightly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
1846	622.00	412.00	614.00	384.00	398.00	408.00
1848	622.00	422.00	624.00	394.00	408.00	418.00
1860	628.00	428.00	628.00	400.00	414.00	424.00
1862	638.00	428.00	630.00	400.00	414.00	424.00
1990	686.00	476.00	674.00	446.00	462.00	472.00
1992	696.00	478.00	674.00	448.00	462.00	474.00
2034	712.00	494.00	688.00	462.00	478.00	490.00
2036	714.00	504.00	700.00	474.00	488.00	500.00
2142	754.00	546.00	736.00	512.00	528.00	542.00
2144	754.00	556.00	748.00	524.00	540.00	552.00
2254	798.00	600.00	788.00	566.00	582.00	596.00
2256	810.00	600.00	788.00	566.00	584.00	596.00
2302	828.00	618.00	804.00	584.00	600.00	614.00
2304	828.00	630.00	816.00	596.00	614.00	626.00
2436	880.00	682.00	864.00	646.00	664.00	678.00
2438	880.00	684.00	864.00	646.00	666.00	680.00
2440	882.00	684.00	866.00	648.00	666.00	680.00
2442	882.00	684.00	866.00	648.00	666.00	680.00
2444	882.00	686.00	868.00	648.00	668.00	682.00
2446	896.00	686.00	868.00	650.00	668.00	682.00
2448	898.00	688.00	868.00	650.00	668.00	684.00
2450	898.00	688.00	870.00	652.00	670.00	684.00
2494	918.00	704.00	886.00	666.00	686.00	700.00
2496	920.00	718.00	898.00	680.00	698.00	714.00
2626	982.00	768.00	946.00	728.00	748.00	764.00
2628	982.00	782.00	960.00	742.00	762.00	778.00
2890	1108.00	882.00	1056.00	838.00	860.00	878.00
2892	1108.00	898.00	1072.00	854.00	876.00	894.00
3062	1188.00	964.00	1136.00	918.00	940.00	960.00
3064	1190.00	964.00	1136.00	918.00	942.00	960.00
3074	1194.00	970.00	1140.00	922.00	946.00	964.00
3076	1196.00	970.00	1140.00	924.00	946.00	966.00
3080	1198.00	972.00	1142.00	926.00	948.00	966.00
3082	1198.00	988.00	1160.00	942.00	964.00	984.00
6286	2720.00	2510.00	2632.00	2416.00	2462.00	2506.00
6288	2722.00	2512.00	2634.00	2416.00	2464.00	2506.00
6908	3060.00	2806.00	2918.00	2702.00	2754.00	2800.00
6910	3060.00	2806.00	2920.00	2702.00	2754.00	2802.00
6920	3066.00	2812.00	2924.00	2708.00	2760.00	2806.00
6922	3066.00	2814.00	2926.00	2710.00	2762.00	2808.00

Monthly withholding amounts incorporating HELP component

Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
845.00	139.00	—	247.00	—	—	—
849.33	139.00	—	247.00	—	—	—
853.67	143.00	—	247.00	—	—	—
858.00	143.00	—	247.00	—	—	—
1118.00	186.00	39.00	325.00	39.00	39.00	39.00
1122.33	186.00	43.00	325.00	43.00	43.00	39.00
1464.67	264.00	95.00	425.00	95.00	95.00	91.00
1469.00	269.00	95.00	425.00	95.00	95.00	91.00
1477.67	269.00	95.00	429.00	95.00	95.00	95.00
1482.00	269.00	100.00	429.00	95.00	95.00	95.00
1534.00	282.00	113.00	446.00	104.00	104.00	108.00
1538.33	282.00	113.00	446.00	104.00	104.00	108.00
1720.33	347.00	156.00	498.00	134.00	134.00	156.00
1724.67	347.00	160.00	498.00	134.00	134.00	156.00
1737.67	351.00	160.00	503.00	134.00	134.00	160.00
1742.00	351.00	160.00	507.00	134.00	134.00	160.00
2214.33	511.00	243.00	641.00	208.00	208.00	238.00
2218.67	602.00	243.00	641.00	208.00	208.00	238.00
2470.00	693.00	282.00	715.00	247.00	247.00	282.00
2474.33	698.00	286.00	719.00	247.00	247.00	282.00
2478.67	698.00	286.00	719.00	247.00	247.00	282.00
2483.00	698.00	286.00	719.00	247.00	247.00	282.00
2491.67	702.00	286.00	724.00	251.00	251.00	282.00
2496.00	706.00	286.00	724.00	251.00	251.00	282.00
2626.00	754.00	312.00	763.00	273.00	282.00	308.00
2630.33	767.00	312.00	763.00	273.00	282.00	308.00
2881.67	862.00	360.00	836.00	316.00	338.00	355.00
2886.00	867.00	360.00	836.00	316.00	338.00	355.00
2912.00	875.00	368.00	845.00	325.00	347.00	360.00
2916.33	875.00	373.00	845.00	325.00	351.00	364.00
3033.33	923.00	412.00	884.00	364.00	386.00	403.00
3037.67	936.00	412.00	884.00	364.00	390.00	403.00
3267.33	1027.00	490.00	953.00	438.00	464.00	481.00
3271.67	1044.00	490.00	953.00	442.00	464.00	481.00
3588.00	1170.00	598.00	1049.00	542.00	568.00	585.00
3592.33	1170.00	741.00	1192.00	689.00	715.00	732.00
3614.00	1179.00	750.00	1200.00	693.00	724.00	741.00
3618.33	1196.00	750.00	1205.00	698.00	724.00	741.00
3930.33	1322.00	867.00	1309.00	810.00	836.00	858.00
3934.67	1322.00	871.00	1309.00	810.00	841.00	862.00

Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
3999.67	1348.00	893.00	1330.00	832.00	862.00	884.00
4004.00	1348.00	914.00	1352.00	854.00	884.00	906.00
4030.00	1361.00	927.00	1361.00	867.00	897.00	919.00
4034.33	1382.00	927.00	1365.00	867.00	897.00	919.00
4311.67	1486.00	1031.00	1460.00	966.00	1001.00	1023.00
4316.00	1508.00	1036.00	1460.00	971.00	1001.00	1027.00
4407.00	1543.00	1070.00	1491.00	1001.00	1036.00	1062.00
4411.33	1547.00	1092.00	1517.00	1027.00	1057.00	1083.00
4641.00	1634.00	1183.00	1595.00	1109.00	1144.00	1174.00
4645.33	1634.00	1205.00	1621.00	1135.00	1170.00	1196.00
4883.67	1729.00	1300.00	1707.00	1226.00	1261.00	1291.00
4888.00	1755.00	1300.00	1707.00	1226.00	1265.00	1291.00
4987.67	1794.00	1339.00	1742.00	1265.00	1300.00	1330.00
4992.00	1794.00	1365.00	1768.00	1291.00	1330.00	1356.00
5278.00	1907.00	1478.00	1872.00	1400.00	1439.00	1469.00
5282.33	1907.00	1482.00	1872.00	1400.00	1443.00	1473.00
5286.67	1911.00	1482.00	1876.00	1404.00	1443.00	1473.00
5291.00	1911.00	1482.00	1876.00	1404.00	1443.00	1473.00
5295.33	1911.00	1486.00	1881.00	1404.00	1447.00	1478.00
5299.67	1941.00	14				