

Student Financial Supplement Scheme (SFSS) weekly 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 weekly 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 Financial Supplement 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 weekly earnings of \$829 or more, or
- not claimed the tax-free threshold and has weekly earnings of \$512 or more.

The Student Financial Supplement Scheme (SFSS) component is to be withheld from all earnings, including taxable allowances, bonuses and commissions.

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

HOW TO WORK OUT WITHHOLDING AMOUNTS

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

HOW TO FIND THE SFSS COMPONENT IN THE FOLLOWING TABLE

Find the payee's weekly earnings in **column 1** (ignoring any cents) and use the appropriate column to find the SFSS component.

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 weekly earnings of \$836.54. Ignoring cents, find \$836 in column 1. The SFSS component in column 2 is \$17.00.

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.

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

- **y** is the weekly SFSS 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 following tables.

Tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 828.99	0
829.00 to 1,017.99	2
1,018.00 to 1,445.99	3
1,446.00 & over	4

No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 511.99	0
512.00 to 700.99	2
701.00 to 1,127.99	3
1,128.00 & over	4

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 weekly earnings of \$1,044.62.

SFSS component = \$1,044.99 × 3% = 31.00 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.

SFSS WEEKLY TAX TABLE

Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
512	—	10.00	582	—	12.00	652	—	13.00	722	—	22.00
513	—	10.00	583	—	12.00	653	—	13.00	723	—	22.00
514	—	10.00	584	—	12.00	654	—	13.00	724	—	22.00
515	—	10.00	585	—	12.00	655	—	13.00	725	—	22.00
516	—	10.00	586	—	12.00	656	—	13.00	726	—	22.00
517	—	10.00	587	—	12.00	657	—	13.00	727	—	22.00
518	—	10.00	588	—	12.00	658	—	13.00	728	—	22.00
519	—	10.00	589	—	12.00	659	—	13.00	729	—	22.00
520	—	10.00	590	—	12.00	660	—	13.00	730	—	22.00
521	—	10.00	591	—	12.00	661	—	13.00	731	—	22.00
522	—	10.00	592	—	12.00	662	—	13.00	732	—	22.00
523	—	10.00	593	—	12.00	663	—	13.00	733	—	22.00
524	—	10.00	594	—	12.00	664	—	13.00	734	—	22.00
525	—	11.00	595	—	12.00	665	—	13.00	735	—	22.00
526	—	11.00	596	—	12.00	666	—	13.00	736	—	22.00
527	—	11.00	597	—	12.00	667	—	13.00	737	—	22.00
528	—	11.00	598	—	12.00	668	—	13.00	738	—	22.00
529	—	11.00	599	—	12.00	669	—	13.00	739	—	22.00
530	—	11.00	600	—	12.00	670	—	13.00	740	—	22.00
531	—	11.00	601	—	12.00	671	—	13.00	741	—	22.00
532	—	11.00	602	—	12.00	672	—	13.00	742	—	22.00
533	—	11.00	603	—	12.00	673	—	13.00	743	—	22.00
534	—	11.00	604	—	12.00	674	—	13.00	744	—	22.00
535	—	11.00	605	—	12.00	675	—	14.00	745	—	22.00
536	—	11.00	606	—	12.00	676	—	14.00	746	—	22.00
537	—	11.00	607	—	12.00	677	—	14.00	747	—	22.00
538	—	11.00	608	—	12.00	678	—	14.00	748	—	22.00
539	—	11.00	609	—	12.00	679	—	14.00	749	—	22.00
540	—	11.00	610	—	12.00	680	—	14.00	750	—	23.00
541	—	11.00	611	—	12.00	681	—	14.00	751	—	23.00
542	—	11.00	612	—	12.00	682	—	14.00	752	—	23.00
543	—	11.00	613	—	12.00	683	—	14.00	753	—	23.00
544	—	11.00	614	—	12.00	684	—	14.00	754	—	23.00
545	—	11.00	615	—	12.00	685	—	14.00	755	—	23.00
546	—	11.00	616	—	12.00	686	—	14.00	756	—	23.00
547	—	11.00	617	—	12.00	687	—	14.00	757	—	23.00
548	—	11.00	618	—	12.00	688	—	14.00	758	—	23.00
549	—	11.00	619	—	12.00	689	—	14.00	759	—	23.00
550	—	11.00	620	—	12.00	690	—	14.00	760	—	23.00
551	—	11.00	621	—	12.00	691	—	14.00	761	—	23.00
552	—	11.00	622	—	12.00	692	—	14.00	762	—	23.00
553	—	11.00	623	—	12.00	693	—	14.00	763	—	23.00
554	—	11.00	624	—	12.00	694	—	14.00	764	—	23.00
555	—	11.00	625	—	13.00	695	—	14.00	765	—	23.00
556	—	11.00	626	—	13.00	696	—	14.00	766	—	23.00
557	—	11.00	627	—	13.00	697	—	14.00	767	—	23.00
558	—	11.00	628	—	13.00	698	—	14.00	768	—	23.00
559	—	11.00	629	—	13.00	699	—	14.00	769	—	23.00
560	—	11.00	630	—	13.00	700	—	14.00	770	—	23.00
561	—	11.00	631	—	13.00	701	—	21.00	771	—	23.00
562	—	11.00	632	—	13.00	702	—	21.00	772	—	23.00
563	—	11.00	633	—	13.00	703	—	21.00	773	—	23.00
564	—	11.00	634	—	13.00	704	—	21.00	774	—	23.00
565	—	11.00	635	—	13.00	705	—	21.00	775	—	23.00
566	—	11.00	636	—	13.00	706	—	21.00	776	—	23.00
567	—	11.00	637	—	13.00	707	—	21.00	777	—	23.00
568	—	11.00	638	—	13.00	708	—	21.00	778	—	23.00
569	—	11.00	639	—	13.00	709	—	21.00	779	—	23.00
570	—	11.00	640	—	13.00	710	—	21.00	780	—	23.00
571	—	11.00	641	—	13.00	711	—	21.00	781	—	23.00
572	—	11.00	642	—	13.00	712	—	21.00	782	—	23.00
573	—	11.00	643	—	13.00	713	—	21.00	783	—	24.00
574	—	11.00	644	—	13.00	714	—	21.00	784	—	24.00
575	—	12.00	645	—	13.00	715	—	21.00	785	—	24.00
576	—	12.00	646	—	13.00	716	—	22.00	786	—	24.00
577	—	12.00	647	—	13.00	717	—	22.00	787	—	24.00
578	—	12.00	648	—	13.00	718	—	22.00	788	—	24.00
579	—	12.00	649	—	13.00	719	—	22.00	789	—	24.00
580	—	12.00	650	—	13.00	720	—	22.00	790	—	24.00
581	—	12.00	651	—	13.00	721	—	22.00	791	—	24.00

SFSS WEEKLY TAX TABLE

Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
792	—	24.00	862	17.00	26.00	932	19.00	28.00	1002	20.00	30.00
793	—	24.00	863	17.00	26.00	933	19.00	28.00	1003	20.00	30.00
794	—	24.00	864	17.00	26.00	934	19.00	28.00	1004	20.00	30.00
795	—	24.00	865	17.00	26.00	935	19.00	28.00	1005	20.00	30.00
796	—	24.00	866	17.00	26.00	936	19.00	28.00	1006	20.00	30.00
797	—	24.00	867	17.00	26.00	937	19.00	28.00	1007	20.00	30.00
798	—	24.00	868	17.00	26.00	938	19.00	28.00	1008	20.00	30.00
799	—	24.00	869	17.00	26.00	939	19.00	28.00	1009	20.00	30.00
800	—	24.00	870	17.00	26.00	940	19.00	28.00	1010	20.00	30.00
801	—	24.00	871	17.00	26.00	941	19.00	28.00	1011	20.00	30.00
802	—	24.00	872	17.00	26.00	942	19.00	28.00	1012	20.00	30.00
803	—	24.00	873	17.00	26.00	943	19.00	28.00	1013	20.00	30.00
804	—	24.00	874	17.00	26.00	944	19.00	28.00	1014	20.00	30.00
805	—	24.00	875	18.00	26.00	945	19.00	28.00	1015	20.00	30.00
806	—	24.00	876	18.00	26.00	946	19.00	28.00	1016	20.00	31.00
807	—	24.00	877	18.00	26.00	947	19.00	28.00	1017	20.00	31.00
808	—	24.00	878	18.00	26.00	948	19.00	28.00	1018	31.00	31.00
809	—	24.00	879	18.00	26.00	949	19.00	28.00	1019	31.00	31.00
810	—	24.00	880	18.00	26.00	950	19.00	29.00	1020	31.00	31.00
811	—	24.00	881	18.00	26.00	951	19.00	29.00	1021	31.00	31.00
812	—	24.00	882	18.00	26.00	952	19.00	29.00	1022	31.00	31.00
813	—	24.00	883	18.00	27.00	953	19.00	29.00	1023	31.00	31.00
814	—	24.00	884	18.00	27.00	954	19.00	29.00	1024	31.00	31.00
815	—	24.00	885	18.00	27.00	955	19.00	29.00	1025	31.00	31.00
816	—	25.00	886	18.00	27.00	956	19.00	29.00	1026	31.00	31.00
817	—	25.00	887	18.00	27.00	957	19.00	29.00	1027	31.00	31.00
818	—	25.00	888	18.00	27.00	958	19.00	29.00	1028	31.00	31.00
819	—	25.00	889	18.00	27.00	959	19.00	29.00	1029	31.00	31.00
820	—	25.00	890	18.00	27.00	960	19.00	29.00	1030	31.00	31.00
821	—	25.00	891	18.00	27.00	961	19.00	29.00	1031	31.00	31.00
822	—	25.00	892	18.00	27.00	962	19.00	29.00	1032	31.00	31.00
823	—	25.00	893	18.00	27.00	963	19.00	29.00	1033	31.00	31.00
824	—	25.00	894	18.00	27.00	964	19.00	29.00	1034	31.00	31.00
825	—	25.00	895	18.00	27.00	965	19.00	29.00	1035	31.00	31.00
826	—	25.00	896	18.00	27.00	966	19.00	29.00	1036	31.00	31.00
827	—	25.00	897	18.00	27.00	967	19.00	29.00	1037	31.00	31.00
828	—	25.00	898	18.00	27.00	968	19.00	29.00	1038	31.00	31.00
829	17.00	25.00	899	18.00	27.00	969	19.00	29.00	1039	31.00	31.00
830	17.00	25.00	900	18.00	27.00	970	19.00	29.00	1040	31.00	31.00
831	17.00	25.00	901	18.00	27.00	971	19.00	29.00	1041	31.00	31.00
832	17.00	25.00	902	18.00	27.00	972	19.00	29.00	1042	31.00	31.00
833	17.00	25.00	903	18.00	27.00	973	19.00	29.00	1043	31.00	31.00
834	17.00	25.00	904	18.00	27.00	974	19.00	29.00	1044	31.00	31.00
835	17.00	25.00	905	18.00	27.00	975	20.00	29.00	1045	31.00	31.00
836	17.00	25.00	906	18.00	27.00	976	20.00	29.00	1046	31.00	31.00
837	17.00	25.00	907	18.00	27.00	977	20.00	29.00	1047	31.00	31.00
838	17.00	25.00	908	18.00	27.00	978	20.00	29.00	1048	31.00	31.00
839	17.00	25.00	909	18.00	27.00	979	20.00	29.00	1049	31.00	31.00
840	17.00	25.00	910	18.00	27.00	980	20.00	29.00	1050	32.00	32.00
841	17.00	25.00	911	18.00	27.00	981	20.00	29.00	1051	32.00	32.00
842	17.00	25.00	912	18.00	27.00	982	20.00	29.00	1052	32.00	32.00
843	17.00	25.00	913	18.00	27.00	983	20.00	30.00	1053	32.00	32.00
844	17.00	25.00	914	18.00	27.00	984	20.00	30.00	1054	32.00	32.00
845	17.00	25.00	915	18.00	27.00	985	20.00	30.00	1055	32.00	32.00
846	17.00	25.00	916	18.00	28.00	986	20.00	30.00	1056	32.00	32.00
847	17.00	25.00	917	18.00	28.00	987	20.00	30.00	1057	32.00	32.00
848	17.00	25.00	918	18.00	28.00	988	20.00	30.00	1058	32.00	32.00
849	17.00	25.00	919	18.00	28.00	989	20.00	30.00	1059	32.00	32.00
850	17.00	26.00	920	18.00	28.00	990	20.00	30.00	1060	32.00	32.00
851	17.00	26.00	921	18.00	28.00	991	20.00	30.00	1061	32.00	32.00
852	17.00	26.00	922	18.00	28.00	992	20.00	30.00	1062	32.00	32.00
853	17.00	26.00	923	18.00	28.00	993	20.00	30.00	1063	32.00	32.00
854	17.00	26.00	924	18.00	28.00	994	20.00	30.00	1064	32.00	32.00
855	17.00	26.00	925	19.00	28.00	995	20.00	30.00	1065	32.00	32.00
856	17.00	26.00	926	19.00	28.00	996	20.00	30.00	1066	32.00	32.00
857	17.00	26.00	927	19.00	28.00	997	20.00	30.00	1067	32.00	32.00
858	17.00	26.00	928	19.00	28.00	998	20.00	30.00	1068	32.00	32.00
859	17.00	26.00	929	19.00	28.00	999	20.00	30.00	1069	32.00	32.00
860	17.00	26.00	930	19.00	28.00	1000	20.00	30.00	1070	32.00	32.00
861	17.00	26.00	931	19.00	28.00	1001	20.00	30.00	1071	32.00	32.00

SFSS WEEKLY TAX TABLE

Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component	Weekly earnings	Tax-free threshold weekly component	No tax-free threshold weekly component
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1352	41.00	54.00	1392	42.00	56.00	1432	43.00	57.00	1472	59.00	59.00
1353	41.00	54.00	1393	42.00	56.00	1433	43.00	57.00	1473	59.00	59.00
1354	41.00	54.00	1394	42.00	56.00	1434	43.00	57.00	1474	59.00	59.00
1355	41.00	54.00	1395	42.00	56.00	1435	43.00	57.00	1475	59.00	59.00
1356	41.00	54.00	1396	42.00	56.00	1436	43.00	57.00	1476	59.00	59.00
1357	41.00	54.00	1397	42.00	56.00	1437	43.00	58.00	1477	59.00	59.00
1358	41.00	54.00	1398	42.00	56.00	1438	43.00	58.00	1478	59.00	59.00
1359	41.00	54.00	1399	42.00	56.00	1439	43.00	58.00	1479	59.00	59.00
1360	41.00	54.00	1400	42.00	56.00	1440	43.00	58.00	1480	59.00	59.00
1361	41.00	54.00	1401	42.00	56.00	1441	43.00	58.00	1481	59.00	59.00
1362	41.00	55.00	1402	42.00	56.00	1442	43.00	58.00	1482	59.00	59.00
1363	41.00	55.00	1403	42.00	56.00	1443	43.00	58.00	1483	59.00	59.00
1364	41.00	55.00	1404	42.00	56.00	1444	43.00	58.00	1484	59.00	59.00
1365	41.00	55.00	1405	42.00	56.00	1445	43.00	58.00	1485	59.00	59.00
1366	41.00	55.00	1406	42.00	56.00	1446	58.00	58.00	1486	59.00	59.00
1367	41.00	55.00	1407	42.00	56.00	1447	58.00	58.00	1487	60.00	60.00
1368	41.00	55.00	1408	42.00	56.00	1448	58.00	58.00	1488	60.00	60.00
1369	41.00	55.00	1409	42.00	56.00	1449	58.00	58.00	1489	60.00	60.00
1370	41.00	55.00	1410	42.00	56.00	1450	58.00	58.00	1490	60.00	60.00
1371	41.00	55.00	1411	42.00	56.00	1451	58.00	58.00	1491	60.00	60.00
1372	41.00	55.00	1412	42.00	57.00	1452	58.00	58.00	1492	60.00	60.00
1373	41.00	55.00	1413	42.00	57.00	1453	58.00	58.00	1493	60.00	60.00
1374	41.00	55.00	1414	42.00	57.00	1454	58.00	58.00	1494	60.00	60.00
1375	41.00	55.00	1415	42.00	57.00	1455	58.00	58.00	1495	60.00	60.00
1376	41.00	55.00	1416	43.00	57.00	1456	58.00	58.00	1496	60.00	60.00
1377	41.00	55.00	1417	43.00	57.00	1457	58.00	58.00	1497	60.00	60.00
1378	41.00	55.00	1418	43.00	57.00	1458	58.00	58.00	1498	60.00	60.00
1379	41.00	55.00	1419	43.00	57.00	1459	58.00	58.00	1499	60.00	60.00
1380	41.00	55.00	1420	43.00	57.00	1460	58.00	58.00	1500	60.00	60.00
1381	41.00	55.00	1421	43.00	57.00	1461	58.00	58.00			
1382	41.00	55.00	1422	43.00	57.00	1462	59.00	59.00			
1383	42.00	55.00	1423	43.00	57.00	1463	59.00	59.00			
1384	42.00	55.00	1424	43.00	57.00	1464	59.00	59.00			
1385	42.00	55.00	1425	43.00	57.00	1465	59.00	59.00			
1386	42.00	55.00	1426	43.00	57.00	1466	59.00	59.00			
1387	42.00	56.00	1427	43.00	57.00	1467	59.00	59.00			
1388	42.00	56.00	1428	43.00	57.00	1468	59.00	59.00			
1389	42.00	56.00	1429	43.00	57.00	1469	59.00	59.00			
1390	42.00	56.00	1430	43.00	57.00	1470	59.00	59.00			
1391	42.00	56.00	1431	43.00	57.00	1471	59.00	59.00			

❗ Where the payee's weekly earnings are more than \$1,500, the SFSS component is \$60 plus 4 cents for each \$1 of weekly earnings over \$1,500. 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/cca>

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 13591