

# Higher Education Loan Program (HELP) fortnightly tax table

Including statement of formulas



**FOR PAYMENTS MADE ON OR AFTER 1 JULY 2010.**



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](http://www.ato.gov.au)
- use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees.



## 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 \$1,726 or more, or
- not claimed the tax-free threshold and has fortnightly earnings of \$1,092 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 \$1,757.35. Ignoring cents, use the nearest lower figure and find \$1,756 in column 1. The HELP component in column 2 is \$70.00.

## 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 862.99	0.0
863.00 to 961.99	4.0
962.00 to 1,059.99	4.5
1,060.00 to 1,115.99	5.0
1,116.00 to 1,198.99	5.5
1,199.00 to 1,298.99	6.0
1,299.00 to 1,366.99	6.5
1,367.00 to 1,504.99	7.0
1,505.00 to 1,603.99	7.5
1,604.00 & over	8.0

## No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 545.99	0.0
546.00 to 643.99	4.0
644.00 to 742.99	4.5
743.00 to 797.99	5.0
798.00 to 881.99	5.5
882.00 to 981.99	6.0
982.00 to 1,049.99	6.5
1,050.00 to 1,186.99	7.0
1,187.00 to 1,285.99	7.5
1,286.00 & 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 \$1,914.22.

Weekly equivalent of \$1,914.22 = \$957.99 (\$1,914.22 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly HELP component = \$957.99 × 4.0% = \$38.00 rounded to the nearest dollar.

Fortnightly HELP component = \$76.00 (\$38.00 × 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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1092	—	44.00	1232	—	50.00	1372	—	62.00	1512	—	76.00
1094	—	44.00	1234	—	50.00	1374	—	62.00	1514	—	76.00
1096	—	44.00	1236	—	50.00	1376	—	62.00	1516	—	76.00
1098	—	44.00	1238	—	50.00	1378	—	62.00	1518	—	76.00
1100	—	44.00	1240	—	50.00	1380	—	62.00	1520	—	76.00
1102	—	44.00	1242	—	50.00	1382	—	62.00	1522	—	76.00
1104	—	44.00	1244	—	50.00	1384	—	62.00	1524	—	76.00
1106	—	44.00	1246	—	50.00	1386	—	62.00	1526	—	76.00
1108	—	44.00	1248	—	50.00	1388	—	62.00	1528	—	76.00
1110	—	44.00	1250	—	50.00	1390	—	62.00	1530	—	76.00
1112	—	44.00	1252	—	50.00	1392	—	62.00	1532	—	76.00
1114	—	44.00	1254	—	50.00	1394	—	62.00	1534	—	76.00
1116	—	44.00	1256	—	50.00	1396	—	62.00	1536	—	76.00
1118	—	44.00	1258	—	50.00	1398	—	62.00	1538	—	76.00
1120	—	44.00	1260	—	50.00	1400	—	64.00	1540	—	78.00
1122	—	44.00	1262	—	50.00	1402	—	64.00	1542	—	78.00
1124	—	46.00	1264	—	50.00	1404	—	64.00	1544	—	78.00
1126	—	46.00	1266	—	50.00	1406	—	64.00	1546	—	78.00
1128	—	46.00	1268	—	50.00	1408	—	64.00	1548	—	78.00
1130	—	46.00	1270	—	50.00	1410	—	64.00	1550	—	78.00
1132	—	46.00	1272	—	50.00	1412	—	64.00	1552	—	78.00
1134	—	46.00	1274	—	52.00	1414	—	64.00	1554	—	78.00
1136	—	46.00	1276	—	52.00	1416	—	64.00	1556	—	78.00
1138	—	46.00	1278	—	52.00	1418	—	64.00	1558	—	78.00
1140	—	46.00	1280	—	52.00	1420	—	64.00	1560	—	78.00
1142	—	46.00	1282	—	52.00	1422	—	64.00	1562	—	78.00
1144	—	46.00	1284	—	52.00	1424	—	64.00	1564	—	78.00
1146	—	46.00	1286	—	52.00	1426	—	64.00	1566	—	78.00
1148	—	46.00	1288	—	58.00	1428	—	64.00	1568	—	78.00
1150	—	46.00	1290	—	58.00	1430	—	64.00	1570	—	78.00
1152	—	46.00	1292	—	58.00	1432	—	64.00	1572	—	78.00
1154	—	46.00	1294	—	58.00	1434	—	64.00	1574	—	78.00
1156	—	46.00	1296	—	58.00	1436	—	64.00	1576	—	78.00
1158	—	46.00	1298	—	58.00	1438	—	64.00	1578	—	78.00
1160	—	46.00	1300	—	58.00	1440	—	64.00	1580	—	80.00
1162	—	46.00	1302	—	58.00	1442	—	64.00	1582	—	80.00
1164	—	46.00	1304	—	58.00	1444	—	66.00	1584	—	80.00
1166	—	46.00	1306	—	58.00	1446	—	66.00	1586	—	80.00
1168	—	46.00	1308	—	58.00	1448	—	66.00	1588	—	80.00
1170	—	46.00	1310	—	60.00	1450	—	66.00	1590	—	80.00
1172	—	46.00	1312	—	60.00	1452	—	66.00	1592	—	80.00
1174	—	48.00	1314	—	60.00	1454	—	66.00	1594	—	80.00
1176	—	48.00	1316	—	60.00	1456	—	66.00	1596	—	88.00
1178	—	48.00	1318	—	60.00	1458	—	66.00	1598	—	88.00
1180	—	48.00	1320	—	60.00	1460	—	66.00	1600	—	88.00
1182	—	48.00	1322	—	60.00	1462	—	66.00	1602	—	88.00
1184	—	48.00	1324	—	60.00	1464	—	66.00	1604	—	88.00
1186	—	48.00	1326	—	60.00	1466	—	66.00	1606	—	88.00
1188	—	48.00	1328	—	60.00	1468	—	66.00	1608	—	88.00
1190	—	48.00	1330	—	60.00	1470	—	66.00	1610	—	88.00
1192	—	48.00	1332	—	60.00	1472	—	66.00	1612	—	88.00
1194	—	48.00	1334	—	60.00	1474	—	66.00	1614	—	88.00
1196	—	48.00	1336	—	60.00	1476	—	66.00	1616	—	88.00
1198	—	48.00	1338	—	60.00	1478	—	66.00	1618	—	90.00
1200	—	48.00	1340	—	60.00	1480	—	66.00	1620	—	90.00
1202	—	48.00	1342	—	60.00	1482	—	66.00	1622	—	90.00
1204	—	48.00	1344	—	60.00	1484	—	66.00	1624	—	90.00
1206	—	48.00	1346	—	60.00	1486	—	74.00	1626	—	90.00
1208	—	48.00	1348	—	60.00	1488	—	74.00	1628	—	90.00
1210	—	48.00	1350	—	60.00	1490	—	74.00	1630	—	90.00
1212	—	48.00	1352	—	60.00	1492	—	74.00	1632	—	90.00
1214	—	48.00	1354	—	62.00	1494	—	74.00	1634	—	90.00
1216	—	48.00	1356	—	62.00	1496	—	74.00	1636	—	90.00
1218	—	48.00	1358	—	62.00	1498	—	74.00	1638	—	90.00
1220	—	48.00	1360	—	62.00	1500	—	76.00	1640	—	90.00
1222	—	48.00	1362	—	62.00	1502	—	76.00	1642	—	90.00
1224	—	50.00	1364	—	62.00	1504	—	76.00	1644	—	90.00
1226	—	50.00	1366	—	62.00	1506	—	76.00	1646	—	90.00
1228	—	50.00	1368	—	62.00	1508	—	76.00	1648	—	90.00
1230	—	50.00	1370	—	62.00	1510	—	76.00	1650	—	90.00

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1652	—	90.00	1792	72.00	108.00	1932	88.00	116.00	2072	94.00	134.00
1654	—	92.00	1794	72.00	108.00	1934	88.00	116.00	2074	94.00	134.00
1656	—	92.00	1796	72.00	108.00	1936	88.00	116.00	2076	94.00	136.00
1658	—	92.00	1798	72.00	108.00	1938	88.00	116.00	2078	94.00	136.00
1660	—	92.00	1800	72.00	108.00	1940	88.00	116.00	2080	94.00	136.00
1662	—	92.00	1802	72.00	108.00	1942	88.00	116.00	2082	94.00	136.00
1664	—	92.00	1804	72.00	108.00	1944	88.00	116.00	2084	94.00	136.00
1666	—	92.00	1806	72.00	108.00	1946	88.00	116.00	2086	94.00	136.00
1668	—	92.00	1808	72.00	108.00	1948	88.00	116.00	2088	94.00	136.00
1670	—	92.00	1810	72.00	108.00	1950	88.00	118.00	2090	94.00	136.00
1672	—	92.00	1812	72.00	108.00	1952	88.00	118.00	2092	94.00	136.00
1674	—	92.00	1814	72.00	108.00	1954	88.00	118.00	2094	94.00	136.00
1676	—	92.00	1816	72.00	110.00	1956	88.00	118.00	2096	94.00	136.00
1678	—	92.00	1818	72.00	110.00	1958	88.00	118.00	2098	94.00	136.00
1680	—	92.00	1820	72.00	110.00	1960	88.00	118.00	2100	94.00	148.00
1682	—	92.00	1822	72.00	110.00	1962	88.00	118.00	2102	94.00	148.00
1684	—	92.00	1824	74.00	110.00	1964	88.00	128.00	2104	94.00	148.00
1686	—	92.00	1826	74.00	110.00	1966	88.00	128.00	2106	94.00	148.00
1688	—	92.00	1828	74.00	110.00	1968	88.00	128.00	2108	94.00	148.00
1690	—	94.00	1830	74.00	110.00	1970	88.00	128.00	2110	96.00	148.00
1692	—	94.00	1832	74.00	110.00	1972	88.00	128.00	2112	96.00	148.00
1694	—	94.00	1834	74.00	110.00	1974	88.00	128.00	2114	96.00	148.00
1696	—	94.00	1836	74.00	110.00	1976	90.00	128.00	2116	96.00	148.00
1698	—	94.00	1838	74.00	110.00	1978	90.00	128.00	2118	96.00	148.00
1700	—	94.00	1840	74.00	110.00	1980	90.00	128.00	2120	106.00	148.00
1702	—	94.00	1842	74.00	110.00	1982	90.00	128.00	2122	106.00	148.00
1704	—	94.00	1844	74.00	110.00	1984	90.00	130.00	2124	106.00	148.00
1706	—	94.00	1846	74.00	110.00	1986	90.00	130.00	2126	106.00	148.00
1708	—	94.00	1848	74.00	110.00	1988	90.00	130.00	2128	106.00	150.00
1710	—	94.00	1850	74.00	112.00	1990	90.00	130.00	2130	106.00	150.00
1712	—	94.00	1852	74.00	112.00	1992	90.00	130.00	2132	106.00	150.00
1714	—	94.00	1854	74.00	112.00	1994	90.00	130.00	2134	106.00	150.00
1716	—	94.00	1856	74.00	112.00	1996	90.00	130.00	2136	106.00	150.00
1718	—	94.00	1858	74.00	112.00	1998	90.00	130.00	2138	106.00	150.00
1720	—	94.00	1860	74.00	112.00	2000	90.00	130.00	2140	108.00	150.00
1722	—	94.00	1862	74.00	112.00	2002	90.00	130.00	2142	108.00	150.00
1724	—	94.00	1864	74.00	112.00	2004	90.00	130.00	2144	108.00	150.00
1726	70.00	96.00	1866	74.00	112.00	2006	90.00	130.00	2146	108.00	150.00
1728	70.00	96.00	1868	74.00	112.00	2008	90.00	130.00	2148	108.00	150.00
1730	70.00	96.00	1870	74.00	112.00	2010	90.00	130.00	2150	108.00	150.00
1732	70.00	96.00	1872	74.00	112.00	2012	90.00	130.00	2152	108.00	150.00
1734	70.00	96.00	1874	76.00	112.00	2014	90.00	132.00	2154	108.00	150.00
1736	70.00	96.00	1876	76.00	112.00	2016	90.00	132.00	2156	108.00	152.00
1738	70.00	96.00	1878	76.00	112.00	2018	90.00	132.00	2158	108.00	152.00
1740	70.00	96.00	1880	76.00	112.00	2020	90.00	132.00	2160	108.00	152.00
1742	70.00	96.00	1882	76.00	114.00	2022	92.00	132.00	2162	108.00	152.00
1744	70.00	96.00	1884	76.00	114.00	2024	92.00	132.00	2164	108.00	152.00
1746	70.00	96.00	1886	76.00	114.00	2026	92.00	132.00	2166	108.00	152.00
1748	70.00	96.00	1888	76.00	114.00	2028	92.00	132.00	2168	108.00	152.00
1750	70.00	96.00	1890	76.00	114.00	2030	92.00	132.00	2170	108.00	152.00
1752	70.00	96.00	1892	76.00	114.00	2032	92.00	132.00	2172	108.00	152.00
1754	70.00	96.00	1894	76.00	114.00	2034	92.00	132.00	2174	108.00	152.00
1756	70.00	96.00	1896	76.00	114.00	2036	92.00	132.00	2176	108.00	152.00
1758	70.00	96.00	1898	76.00	114.00	2038	92.00	132.00	2178	108.00	152.00
1760	70.00	96.00	1900	76.00	114.00	2040	92.00	132.00	2180	110.00	152.00
1762	70.00	98.00	1902	76.00	114.00	2042	92.00	132.00	2182	110.00	152.00
1764	70.00	106.00	1904	76.00	114.00	2044	92.00	132.00	2184	110.00	154.00
1766	70.00	106.00	1906	76.00	114.00	2046	92.00	134.00	2186	110.00	154.00
1768	70.00	106.00	1908	76.00	114.00	2048	92.00	134.00	2188	110.00	154.00
1770	70.00	106.00	1910	76.00	114.00	2050	92.00	134.00	2190	110.00	154.00
1772	70.00	106.00	1912	76.00	114.00	2052	92.00	134.00	2192	110.00	154.00
1774	72.00	106.00	1914	76.00	114.00	2054	92.00	134.00	2194	110.00	154.00
1776	72.00	106.00	1916	76.00	116.00	2056	92.00	134.00	2196	110.00	154.00
1778	72.00	106.00	1918	76.00	116.00	2058	92.00	134.00	2198	110.00	154.00
1780	72.00	106.00	1920	76.00	116.00	2060	92.00	134.00	2200	110.00	154.00
1782	72.00	108.00	1922	76.00	116.00	2062	92.00	134.00	2202	110.00	154.00
1784	72.00	108.00	1924	86.00	116.00	2064	92.00	134.00	2204	110.00	154.00
1786	72.00	108.00	1926	86.00	116.00	2066	94.00	134.00	2206	110.00	154.00
1788	72.00	108.00	1928	86.00	116.00	2068	94.00	134.00	2208	110.00	154.00
1790	72.00	108.00	1930	86.00	116.00	2070	94.00	134.00	2210	110.00	154.00

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2212	110.00	154.00	2352	130.00	164.00	2492	150.00	188.00	2632	172.00	210.00
2214	110.00	156.00	2354	130.00	164.00	2494	150.00	188.00	2634	172.00	210.00
2216	110.00	156.00	2356	130.00	166.00	2496	150.00	188.00	2636	172.00	212.00
2218	110.00	156.00	2358	130.00	166.00	2498	150.00	188.00	2638	172.00	212.00
2220	112.00	156.00	2360	130.00	166.00	2500	150.00	188.00	2640	172.00	212.00
2222	112.00	156.00	2362	130.00	166.00	2502	150.00	188.00	2642	172.00	212.00
2224	112.00	156.00	2364	130.00	166.00	2504	150.00	188.00	2644	172.00	212.00
2226	112.00	156.00	2366	130.00	166.00	2506	150.00	188.00	2646	172.00	212.00
2228	112.00	156.00	2368	130.00	166.00	2508	150.00	188.00	2648	172.00	212.00
2230	112.00	156.00	2370	130.00	166.00	2510	150.00	188.00	2650	172.00	212.00
2232	122.00	156.00	2372	130.00	166.00	2512	150.00	188.00	2652	172.00	212.00
2234	122.00	156.00	2374	130.00	178.00	2514	150.00	188.00	2654	172.00	212.00
2236	124.00	156.00	2376	130.00	178.00	2516	152.00	188.00	2656	172.00	212.00
2238	124.00	156.00	2378	130.00	178.00	2518	152.00	188.00	2658	172.00	212.00
2240	124.00	156.00	2380	132.00	178.00	2520	152.00	190.00	2660	174.00	212.00
2242	124.00	158.00	2382	132.00	178.00	2522	152.00	190.00	2662	174.00	214.00
2244	124.00	158.00	2384	132.00	178.00	2524	152.00	190.00	2664	174.00	214.00
2246	124.00	158.00	2386	132.00	180.00	2526	152.00	190.00	2666	174.00	214.00
2248	124.00	158.00	2388	132.00	180.00	2528	152.00	190.00	2668	174.00	214.00
2250	124.00	158.00	2390	132.00	180.00	2530	152.00	190.00	2670	174.00	214.00
2252	124.00	158.00	2392	132.00	180.00	2532	152.00	190.00	2672	174.00	214.00
2254	124.00	158.00	2394	132.00	180.00	2534	152.00	190.00	2674	174.00	214.00
2256	124.00	158.00	2396	132.00	180.00	2536	152.00	190.00	2676	174.00	214.00
2258	124.00	158.00	2398	144.00	180.00	2538	152.00	190.00	2678	174.00	214.00
2260	124.00	158.00	2400	144.00	180.00	2540	152.00	190.00	2680	174.00	214.00
2262	124.00	158.00	2402	144.00	180.00	2542	152.00	190.00	2682	174.00	214.00
2264	124.00	158.00	2404	144.00	180.00	2544	152.00	190.00	2684	174.00	214.00
2266	124.00	158.00	2406	144.00	180.00	2546	152.00	192.00	2686	174.00	216.00
2268	124.00	158.00	2408	144.00	180.00	2548	152.00	192.00	2688	174.00	216.00
2270	124.00	160.00	2410	144.00	180.00	2550	154.00	192.00	2690	174.00	216.00
2272	126.00	160.00	2412	144.00	182.00	2552	154.00	192.00	2692	176.00	216.00
2274	126.00	160.00	2414	144.00	182.00	2554	154.00	192.00	2694	176.00	216.00
2276	126.00	160.00	2416	146.00	182.00	2556	154.00	192.00	2696	176.00	216.00
2278	126.00	160.00	2418	146.00	182.00	2558	154.00	192.00	2698	176.00	216.00
2280	126.00	160.00	2420	146.00	182.00	2560	154.00	192.00	2700	176.00	216.00
2282	126.00	160.00	2422	146.00	182.00	2562	154.00	192.00	2702	176.00	216.00
2284	126.00	160.00	2424	146.00	182.00	2564	154.00	192.00	2704	176.00	216.00
2286	126.00	160.00	2426	146.00	182.00	2566	154.00	192.00	2706	176.00	216.00
2288	126.00	160.00	2428	146.00	182.00	2568	154.00	192.00	2708	176.00	216.00
2290	126.00	160.00	2430	146.00	182.00	2570	154.00	192.00	2710	176.00	216.00
2292	126.00	160.00	2432	146.00	182.00	2572	154.00	206.00	2712	176.00	218.00
2294	126.00	160.00	2434	146.00	182.00	2574	154.00	206.00	2714	176.00	218.00
2296	126.00	160.00	2436	146.00	182.00	2576	154.00	206.00	2716	176.00	218.00
2298	126.00	160.00	2438	146.00	182.00	2578	154.00	206.00	2718	176.00	218.00
2300	126.00	162.00	2440	146.00	184.00	2580	154.00	206.00	2720	176.00	218.00
2302	126.00	162.00	2442	146.00	184.00	2582	156.00	206.00	2722	178.00	218.00
2304	126.00	162.00	2444	146.00	184.00	2584	156.00	206.00	2724	178.00	218.00
2306	126.00	162.00	2446	146.00	184.00	2586	156.00	208.00	2726	178.00	218.00
2308	128.00	162.00	2448	146.00	184.00	2588	156.00	208.00	2728	178.00	218.00
2310	128.00	162.00	2450	148.00	184.00	2590	156.00	208.00	2730	178.00	218.00
2312	128.00	162.00	2452	148.00	184.00	2592	156.00	208.00	2732	178.00	218.00
2314	128.00	162.00	2454	148.00	184.00	2594	156.00	208.00	2734	192.00	218.00
2316	128.00	162.00	2456	148.00	184.00	2596	156.00	208.00	2736	192.00	220.00
2318	128.00	162.00	2458	148.00	184.00	2598	168.00	208.00	2738	192.00	220.00
2320	128.00	162.00	2460	148.00	184.00	2600	170.00	208.00	2740	192.00	220.00
2322	128.00	162.00	2462	148.00	184.00	2602	170.00	208.00	2742	192.00	220.00
2324	128.00	162.00	2464	148.00	184.00	2604	170.00	208.00	2744	192.00	220.00
2326	128.00	162.00	2466	148.00	186.00	2606	170.00	208.00	2746	192.00	220.00
2328	128.00	164.00	2468	148.00	186.00	2608	170.00	208.00	2748	192.00	220.00
2330	128.00	164.00	2470	148.00	186.00	2610	170.00	208.00	2750	192.00	220.00
2332	128.00	164.00	2472	148.00	186.00	2612	170.00	210.00	2752	192.00	220.00
2334	128.00	164.00	2474	148.00	186.00	2614	170.00	210.00	2754	192.00	220.00
2336	128.00	164.00	2476	148.00	186.00	2616	170.00	210.00	2756	194.00	220.00
2338	128.00	164.00	2478	148.00	186.00	2618	170.00	210.00	2758	194.00	220.00
2340	128.00	164.00	2480	148.00	186.00	2620	170.00	210.00	2760	194.00	220.00
2342	128.00	164.00	2482	150.00	186.00	2622	170.00	210.00	2762	194.00	222.00
2344	130.00	164.00	2484	150.00	186.00	2624	170.00	210.00	2764	194.00	222.00
2346	130.00	164.00	2486	150.00	186.00	2626	170.00	210.00	2766	194.00	222.00
2348	130.00	164.00	2488	150.00	186.00	2628	170.00	210.00	2768	194.00	222.00
2350	130.00	164.00	2490	150.00	186.00	2630	172.00	210.00	2770	194.00	222.00

# 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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2772	194.00	222.00	2892	202.00	232.00	3012	226.00	242.00	3132	236.00	250.00
2774	194.00	222.00	2894	202.00	232.00	3014	226.00	242.00	3134	236.00	250.00
2776	194.00	222.00	2896	202.00	232.00	3016	226.00	242.00	3136	236.00	252.00
2778	194.00	222.00	2898	202.00	232.00	3018	226.00	242.00	3138	236.00	252.00
2780	194.00	222.00	2900	204.00	232.00	3020	226.00	242.00	3140	236.00	252.00
2782	194.00	222.00	2902	204.00	232.00	3022	226.00	242.00	3142	236.00	252.00
2784	196.00	222.00	2904	204.00	232.00	3024	226.00	242.00	3144	236.00	252.00
2786	196.00	224.00	2906	204.00	232.00	3026	228.00	242.00	3146	236.00	252.00
2788	196.00	224.00	2908	204.00	232.00	3028	228.00	242.00	3148	236.00	252.00
2790	196.00	224.00	2910	204.00	232.00	3030	228.00	242.00	3150	236.00	252.00
2792	196.00	224.00	2912	204.00	234.00	3032	228.00	242.00	3152	236.00	252.00
2794	196.00	224.00	2914	204.00	234.00	3034	228.00	242.00	3154	236.00	252.00
2796	196.00	224.00	2916	204.00	234.00	3036	228.00	244.00	3156	236.00	252.00
2798	196.00	224.00	2918	204.00	234.00	3038	228.00	244.00	3158	236.00	252.00
2800	196.00	224.00	2920	204.00	234.00	3040	228.00	244.00	3160	238.00	252.00
2802	196.00	224.00	2922	204.00	234.00	3042	228.00	244.00	3162	238.00	254.00
2804	196.00	224.00	2924	204.00	234.00	3044	228.00	244.00	3164	238.00	254.00
2806	196.00	224.00	2926	204.00	234.00	3046	228.00	244.00	3166	238.00	254.00
2808	196.00	224.00	2928	206.00	234.00	3048	228.00	244.00	3168	238.00	254.00
2810	196.00	224.00	2930	206.00	234.00	3050	228.00	244.00	3170	238.00	254.00
2812	196.00	226.00	2932	206.00	234.00	3052	230.00	244.00	3172	238.00	254.00
2814	198.00	226.00	2934	206.00	234.00	3054	230.00	244.00	3174	238.00	254.00
2816	198.00	226.00	2936	206.00	236.00	3056	230.00	244.00	3176	238.00	254.00
2818	198.00	226.00	2938	206.00	236.00	3058	230.00	244.00	3178	238.00	254.00
2820	198.00	226.00	2940	206.00	236.00	3060	230.00	244.00	3180	238.00	254.00
2822	198.00	226.00	2942	206.00	236.00	3062	230.00	246.00	3182	238.00	254.00
2824	198.00	226.00	2944	206.00	236.00	3064	230.00	246.00	3184	238.00	254.00
2826	198.00	226.00	2946	206.00	236.00	3066	230.00	246.00	3186	240.00	256.00
2828	198.00	226.00	2948	206.00	236.00	3068	230.00	246.00	3188	240.00	256.00
2830	198.00	226.00	2950	206.00	236.00	3070	230.00	246.00	3190	240.00	256.00
2832	198.00	226.00	2952	206.00	236.00	3072	230.00	246.00	3192	240.00	256.00
2834	198.00	226.00	2954	206.00	236.00	3074	230.00	246.00	3194	240.00	256.00
2836	198.00	228.00	2956	208.00	236.00	3076	230.00	246.00	3196	240.00	256.00
2838	198.00	228.00	2958	208.00	236.00	3078	230.00	246.00	3198	240.00	256.00
2840	198.00	228.00	2960	208.00	236.00	3080	232.00	246.00	3200	240.00	256.00
2842	200.00	228.00	2962	208.00	238.00	3082	232.00	246.00	3202	240.00	256.00
2844	200.00	228.00	2964	208.00	238.00	3084	232.00	246.00	3204	240.00	256.00
2846	200.00	228.00	2966	208.00	238.00	3086	232.00	248.00	3206	240.00	256.00
2848	200.00	228.00	2968	208.00	238.00	3088	232.00	248.00	3208	256.00	256.00
2850	200.00	228.00	2970	208.00	238.00	3090	232.00	248.00	3210	256.00	256.00
2852	200.00	228.00	2972	208.00	238.00	3092	232.00	248.00	3212	258.00	258.00
2854	200.00	228.00	2974	208.00	238.00	3094	232.00	248.00	3214	258.00	258.00
2856	200.00	228.00	2976	208.00	238.00	3096	232.00	248.00	3216	258.00	258.00
2858	200.00	228.00	2978	208.00	238.00	3098	232.00	248.00	3218	258.00	258.00
2860	200.00	228.00	2980	208.00	238.00	3100	232.00	248.00	3220	258.00	258.00
2862	200.00	230.00	2982	208.00	238.00	3102	232.00	248.00	3222	258.00	258.00
2864	200.00	230.00	2984	210.00	238.00	3104	232.00	248.00	3224	258.00	258.00
2866	200.00	230.00	2986	210.00	240.00	3106	234.00	248.00	3226	258.00	258.00
2868	200.00	230.00	2988	210.00	240.00	3108	234.00	248.00	3228	258.00	258.00
2870	202.00	230.00	2990	210.00	240.00	3110	234.00	248.00	3230	258.00	258.00
2872	202.00	230.00	2992	210.00	240.00	3112	234.00	250.00	3232	258.00	258.00
2874	202.00	230.00	2994	210.00	240.00	3114	234.00	250.00	3234	258.00	258.00
2876	202.00	230.00	2996	210.00	240.00	3116	234.00	250.00	3236	260.00	260.00
2878	202.00	230.00	2998	210.00	240.00	3118	234.00	250.00	3238	260.00	260.00
2880	202.00	230.00	3000	210.00	240.00	3120	234.00	250.00	3240	260.00	260.00
2882	202.00	230.00	3002	210.00	240.00	3122	234.00	250.00	3242	260.00	260.00
2884	202.00	230.00	3004	210.00	240.00	3124	234.00	250.00	3244	260.00	260.00
2886	202.00	232.00	3006	210.00	240.00	3126	234.00	250.00	3246	260.00	260.00
2888	202.00	232.00	3008	210.00	240.00	3128	234.00	250.00	3248	260.00	260.00
2890	202.00	232.00	3010	226.00	240.00	3130	234.00	250.00	3250	260.00	260.00

Where the payee's fortnightly earnings are more than \$3,250, the HELP component is \$260 plus 8 cents for each \$1 of fortnightly earnings over \$3,250. Amounts calculated should be rounded to the nearest dollar.

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