

Student Financial Supplement Scheme (SFSS) weekly 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
- 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 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 \$863 or more, or
- not claimed the tax-free threshold and has weekly earnings of \$546 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 \$866.54. Ignoring cents, find \$866 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 862.99	0
863.00 to 1,059.99	2
1,060.00 to 1,504.99	3
1,505.00 & over	4

No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 545.99	0
546.00 to 742.99	2
743.00 to 1,186.99	3
1,187.00 & 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 × 2% = 21.00 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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	—	14.00	771	—	23.00
562	—	11.00	632	—	13.00	702	—	14.00	772	—	23.00
563	—	11.00	633	—	13.00	703	—	14.00	773	—	23.00
564	—	11.00	634	—	13.00	704	—	14.00	774	—	23.00
565	—	11.00	635	—	13.00	705	—	14.00	775	—	23.00
566	—	11.00	636	—	13.00	706	—	14.00	776	—	23.00
567	—	11.00	637	—	13.00	707	—	14.00	777	—	23.00
568	—	11.00	638	—	13.00	708	—	14.00	778	—	23.00
569	—	11.00	639	—	13.00	709	—	14.00	779	—	23.00
570	—	11.00	640	—	13.00	710	—	14.00	780	—	23.00
571	—	11.00	641	—	13.00	711	—	14.00	781	—	23.00
572	—	11.00	642	—	13.00	712	—	14.00	782	—	23.00
573	—	11.00	643	—	13.00	713	—	14.00	783	—	24.00
574	—	11.00	644	—	13.00	714	—	14.00	784	—	24.00
575	—	12.00	645	—	13.00	715	—	14.00	785	—	24.00
576	—	12.00	646	—	13.00	716	—	14.00	786	—	24.00
577	—	12.00	647	—	13.00	717	—	14.00	787	—	24.00
578	—	12.00	648	—	13.00	718	—	14.00	788	—	24.00
579	—	12.00	649	—	13.00	719	—	14.00	789	—	24.00
580	—	12.00	650	—	13.00	720	—	14.00	790	—	24.00
581	—	12.00	651	—	13.00	721	—	14.00	791	—	24.00
582	—	12.00	652	—	13.00	722	—	14.00	792	—	24.00
583	—	12.00	653	—	13.00	723	—	14.00	793	—	24.00
584	—	12.00	654	—	13.00	724	—	14.00	794	—	24.00
585	—	12.00	655	—	13.00	725	—	15.00	795	—	24.00
586	—	12.00	656	—	13.00	726	—	15.00	796	—	24.00
587	—	12.00	657	—	13.00	727	—	15.00	797	—	24.00
588	—	12.00	658	—	13.00	728	—	15.00	798	—	24.00
589	—	12.00	659	—	13.00	729	—	15.00	799	—	24.00
590	—	12.00	660	—	13.00	730	—	15.00	800	—	24.00
591	—	12.00	661	—	13.00	731	—	15.00	801	—	24.00
592	—	12.00	662	—	13.00	732	—	15.00	802	—	24.00
593	—	12.00	663	—	13.00	733	—	15.00	803	—	24.00
594	—	12.00	664	—	13.00	734	—	15.00	804	—	24.00
595	—	12.00	665	—	13.00	735	—	15.00	805	—	24.00
596	—	12.00	666	—	13.00	736	—	15.00	806	—	24.00
597	—	12.00	667	—	13.00	737	—	15.00	807	—	24.00
598	—	12.00	668	—	13.00	738	—	15.00	808	—	24.00
599	—	12.00	669	—	13.00	739	—	15.00	809	—	24.00
600	—	12.00	670	—	13.00	740	—	15.00	810	—	24.00
601	—	12.00	671	—	13.00	741	—	15.00	811	—	24.00
602	—	12.00	672	—	13.00	742	—	15.00	812	—	24.00
603	—	12.00	673	—	13.00	743	—	22.00	813	—	24.00
604	—	12.00	674	—	13.00	744	—	22.00	814	—	24.00
605	—	12.00	675	—	14.00	745	—	22.00	815	—	24.00
606	—	12.00	676	—	14.00	746	—	22.00	816	—	25.00
607	—	12.00	677	—	14.00	747	—	22.00	817	—	25.00
608	—	12.00	678	—	14.00	748	—	22.00	818	—	25.00
609	—	12.00	679	—	14.00	749	—	22.00	819	—	25.00
610	—	12.00	680	—	14.00	750	—	23.00	820	—	25.00
611	—	12.00	681	—	14.00	751	—	23.00	821	—	25.00
612	—	12.00	682	—	14.00	752	—	23.00	822	—	25.00
613	—	12.00	683	—	14.00	753	—	23.00	823	—	25.00
614	—	12.00	684	—	14.00	754	—	23.00	824	—	25.00
615	—	12.00	685	—	14.00	755	—	23.00	825	—	25.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
826	—	25.00	896	18.00	27.00	966	19.00	29.00	1036	21.00	31.00
827	—	25.00	897	18.00	27.00	967	19.00	29.00	1037	21.00	31.00
828	—	25.00	898	18.00	27.00	968	19.00	29.00	1038	21.00	31.00
829	—	25.00	899	18.00	27.00	969	19.00	29.00	1039	21.00	31.00
830	—	25.00	900	18.00	27.00	970	19.00	29.00	1040	21.00	31.00
831	—	25.00	901	18.00	27.00	971	19.00	29.00	1041	21.00	31.00
832	—	25.00	902	18.00	27.00	972	19.00	29.00	1042	21.00	31.00
833	—	25.00	903	18.00	27.00	973	19.00	29.00	1043	21.00	31.00
834	—	25.00	904	18.00	27.00	974	19.00	29.00	1044	21.00	31.00
835	—	25.00	905	18.00	27.00	975	20.00	29.00	1045	21.00	31.00
836	—	25.00	906	18.00	27.00	976	20.00	29.00	1046	21.00	31.00
837	—	25.00	907	18.00	27.00	977	20.00	29.00	1047	21.00	31.00
838	—	25.00	908	18.00	27.00	978	20.00	29.00	1048	21.00	31.00
839	—	25.00	909	18.00	27.00	979	20.00	29.00	1049	21.00	31.00
840	—	25.00	910	18.00	27.00	980	20.00	29.00	1050	21.00	32.00
841	—	25.00	911	18.00	27.00	981	20.00	29.00	1051	21.00	32.00
842	—	25.00	912	18.00	27.00	982	20.00	29.00	1052	21.00	32.00
843	—	25.00	913	18.00	27.00	983	20.00	30.00	1053	21.00	32.00
844	—	25.00	914	18.00	27.00	984	20.00	30.00	1054	21.00	32.00
845	—	25.00	915	18.00	27.00	985	20.00	30.00	1055	21.00	32.00
846	—	25.00	916	18.00	28.00	986	20.00	30.00	1056	21.00	32.00
847	—	25.00	917	18.00	28.00	987	20.00	30.00	1057	21.00	32.00
848	—	25.00	918	18.00	28.00	988	20.00	30.00	1058	21.00	32.00
849	—	25.00	919	18.00	28.00	989	20.00	30.00	1059	21.00	32.00
850	—	26.00	920	18.00	28.00	990	20.00	30.00	1060	32.00	32.00
851	—	26.00	921	18.00	28.00	991	20.00	30.00	1061	32.00	32.00
852	—	26.00	922	18.00	28.00	992	20.00	30.00	1062	32.00	32.00
853	—	26.00	923	18.00	28.00	993	20.00	30.00	1063	32.00	32.00
854	—	26.00	924	18.00	28.00	994	20.00	30.00	1064	32.00	32.00
855	—	26.00	925	19.00	28.00	995	20.00	30.00	1065	32.00	32.00
856	—	26.00	926	19.00	28.00	996	20.00	30.00	1066	32.00	32.00
857	—	26.00	927	19.00	28.00	997	20.00	30.00	1067	32.00	32.00
858	—	26.00	928	19.00	28.00	998	20.00	30.00	1068	32.00	32.00
859	—	26.00	929	19.00	28.00	999	20.00	30.00	1069	32.00	32.00
860	—	26.00	930	19.00	28.00	1000	20.00	30.00	1070	32.00	32.00
861	—	26.00	931	19.00	28.00	1001	20.00	30.00	1071	32.00	32.00
862	—	26.00	932	19.00	28.00	1002	20.00	30.00	1072	32.00	32.00
863	17.00	26.00	933	19.00	28.00	1003	20.00	30.00	1073	32.00	32.00
864	17.00	26.00	934	19.00	28.00	1004	20.00	30.00	1074	32.00	32.00
865	17.00	26.00	935	19.00	28.00	1005	20.00	30.00	1075	32.00	32.00
866	17.00	26.00	936	19.00	28.00	1006	20.00	30.00	1076	32.00	32.00
867	17.00	26.00	937	19.00	28.00	1007	20.00	30.00	1077	32.00	32.00
868	17.00	26.00	938	19.00	28.00	1008	20.00	30.00	1078	32.00	32.00
869	17.00	26.00	939	19.00	28.00	1009	20.00	30.00	1079	32.00	32.00
870	17.00	26.00	940	19.00	28.00	1010	20.00	30.00	1080	32.00	32.00
871	17.00	26.00	941	19.00	28.00	1011	20.00	30.00	1081	32.00	32.00
872	17.00	26.00	942	19.00	28.00	1012	20.00	30.00	1082	32.00	32.00
873	17.00	26.00	943	19.00	28.00	1013	20.00	30.00	1083	33.00	33.00
874	17.00	26.00	944	19.00	28.00	1014	20.00	30.00	1084	33.00	33.00
875	18.00	26.00	945	19.00	28.00	1015	20.00	30.00	1085	33.00	33.00
876	18.00	26.00	946	19.00	28.00	1016	20.00	31.00	1086	33.00	33.00
877	18.00	26.00	947	19.00	28.00	1017	20.00	31.00	1087	33.00	33.00
878	18.00	26.00	948	19.00	28.00	1018	20.00	31.00	1088	33.00	33.00
879	18.00	26.00	949	19.00	28.00	1019	20.00	31.00	1089	33.00	33.00
880	18.00	26.00	950	19.00	29.00	1020	20.00	31.00	1090	33.00	33.00
881	18.00	26.00	951	19.00	29.00	1021	20.00	31.00	1091	33.00	33.00
882	18.00	26.00	952	19.00	29.00	1022	20.00	31.00	1092	33.00	33.00
883	18.00	27.00	953	19.00	29.00	1023	20.00	31.00	1093	33.00	33.00
884	18.00	27.00	954	19.00	29.00	1024	20.00	31.00	1094	33.00	33.00
885	18.00	27.00	955	19.00	29.00	1025	21.00	31.00	1095	33.00	33.00
886	18.00	27.00	956	19.00	29.00	1026	21.00	31.00	1096	33.00	33.00
887	18.00	27.00	957	19.00	29.00	1027	21.00	31.00	1097	33.00	33.00
888	18.00	27.00	958	19.00	29.00	1028	21.00	31.00	1098	33.00	33.00
889	18.00	27.00	959	19.00	29.00	1029	21.00	31.00	1099	33.00	33.00
890	18.00	27.00	960	19.00	29.00	1030	21.00	31.00	1100	33.00	33.00
891	18.00	27.00	961	19.00	29.00	1031	21.00	31.00	1101	33.00	33.00
892	18.00	27.00	962	19.00	29.00	1032	21.00	31.00	1102	33.00	33.00
893	18.00	27.00	963	19.00	29.00	1033	21.00	31.00	1103	33.00	33.00
894	18.00	27.00	964	19.00	29.00	1034	21.00	31.00	1104	33.00	33.00
895	18.00	27.00	965	19.00	29.00	1035	21.00	31.00	1105	33.00	33.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1386	42.00	55.00	1421	43.00	57.00	1456	44.00	58.00	1491	45.00	60.00
1387	42.00	56.00	1422	43.00	57.00	1457	44.00	58.00	1492	45.00	60.00
1388	42.00	56.00	1423	43.00	57.00	1458	44.00	58.00	1493	45.00	60.00
1389	42.00	56.00	1424	43.00	57.00	1459	44.00	58.00	1494	45.00	60.00
1390	42.00	56.00	1425	43.00	57.00	1460	44.00	58.00	1495	45.00	60.00
1391	42.00	56.00	1426	43.00	57.00	1461	44.00	58.00	1496	45.00	60.00
1392	42.00	56.00	1427	43.00	57.00	1462	44.00	59.00	1497	45.00	60.00
1393	42.00	56.00	1428	43.00	57.00	1463	44.00	59.00	1498	45.00	60.00
1394	42.00	56.00	1429	43.00	57.00	1464	44.00	59.00	1499	45.00	60.00
1395	42.00	56.00	1430	43.00	57.00	1465	44.00	59.00	1500	45.00	60.00
1396	42.00	56.00	1431	43.00	57.00	1466	44.00	59.00	1501	45.00	60.00
1397	42.00	56.00	1432	43.00	57.00	1467	44.00	59.00	1502	45.00	60.00
1398	42.00	56.00	1433	43.00	57.00	1468	44.00	59.00	1503	45.00	60.00
1399	42.00	56.00	1434	43.00	57.00	1469	44.00	59.00	1504	45.00	60.00
1400	42.00	56.00	1435	43.00	57.00	1470	44.00	59.00	1505	60.00	60.00
1401	42.00	56.00	1436	43.00	57.00	1471	44.00	59.00	1506	60.00	60.00
1402	42.00	56.00	1437	43.00	58.00	1472	44.00	59.00	1507	60.00	60.00
1403	42.00	56.00	1438	43.00	58.00	1473	44.00	59.00	1508	60.00	60.00
1404	42.00	56.00	1439	43.00	58.00	1474	44.00	59.00	1509	60.00	60.00
1405	42.00	56.00	1440	43.00	58.00	1475	44.00	59.00	1510	60.00	60.00
1406	42.00	56.00	1441	43.00	58.00	1476	44.00	59.00	1511	60.00	60.00
1407	42.00	56.00	1442	43.00	58.00	1477	44.00	59.00	1512	61.00	61.00
1408	42.00	56.00	1443	43.00	58.00	1478	44.00	59.00	1513	61.00	61.00
1409	42.00	56.00	1444	43.00	58.00	1479	44.00	59.00	1514	61.00	61.00
1410	42.00	56.00	1445	43.00	58.00	1480	44.00	59.00	1515	61.00	61.00
1411	42.00	56.00	1446	43.00	58.00	1481	44.00	59.00	1516	61.00	61.00
1412	42.00	57.00	1447	43.00	58.00	1482	44.00	59.00	1517	61.00	61.00
1413	42.00	57.00	1448	43.00	58.00	1483	45.00	59.00	1518	61.00	61.00
1414	42.00	57.00	1449	43.00	58.00	1484	45.00	59.00	1519	61.00	61.00
1415	42.00	57.00	1450	44.00	58.00	1485	45.00	59.00	1520	61.00	61.00
1416	43.00	57.00	1451	44.00	58.00	1486	45.00	59.00	1521	61.00	61.00
1417	43.00	57.00	1452	44.00	58.00	1487	45.00	60.00	1522	61.00	61.00
1418	43.00	57.00	1453	44.00	58.00	1488	45.00	60.00	1523	61.00	61.00
1419	43.00	57.00	1454	44.00	58.00	1489	45.00	60.00	1524	61.00	61.00
1420	43.00	57.00	1455	44.00	58.00	1490	45.00	60.00	1525	61.00	61.00

! Where the payee's weekly earnings are more than \$1,525, the SFSS component is \$61 plus 4 cents for each \$1 of weekly earnings over \$1,525. Amounts calculated should be rounded to the nearest dollar.

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