

Student Financial Supplement Scheme (SFSS) 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
- 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 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 fortnightly earnings of \$1,726 or more, or
- not claimed the tax-free threshold and has fortnightly earnings of \$1,092 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 fortnightly tax table to calculate the fortnightly withholding amount for the payee's earnings, allowing for any tax offsets claimed.
- 2 Use this SFSS fortnightly 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 fortnightly earnings in **column 1** (ignoring any cents) and use the appropriate column to find the SFSS 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 \$1,947.21. Ignoring cents, use the nearest lower figure and find \$1,946.00 in column 1. The SFSS component in column 2 is \$38.00.

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 SFSS component, you must first calculate the rounded weekly SFSS component.

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 tables on this page.

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

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 SFSS component applicable to the weekly equivalent of earnings by applying the above formulas. Then multiply the result by two to determine the fortnightly SFSS 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 \$1,784.11.

Weekly equivalent of \$1,784.11 = \$892.99 (\$1,784.11 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly SFSS component = \$892.99 × 2% = \$18.00 rounded to the nearest dollar.

Fortnightly SFSS component = \$36.00 (\$18.00 × 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.

SFSS 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	—	22.00	1232	—	24.00	1372	—	28.00	1512	—	46.00
1094	—	22.00	1234	—	24.00	1374	—	28.00	1514	—	46.00
1096	—	22.00	1236	—	24.00	1376	—	28.00	1516	—	46.00
1098	—	22.00	1238	—	24.00	1378	—	28.00	1518	—	46.00
1100	—	22.00	1240	—	24.00	1380	—	28.00	1520	—	46.00
1102	—	22.00	1242	—	24.00	1382	—	28.00	1522	—	46.00
1104	—	22.00	1244	—	24.00	1384	—	28.00	1524	—	46.00
1106	—	22.00	1246	—	24.00	1386	—	28.00	1526	—	46.00
1108	—	22.00	1248	—	24.00	1388	—	28.00	1528	—	46.00
1110	—	22.00	1250	—	26.00	1390	—	28.00	1530	—	46.00
1112	—	22.00	1252	—	26.00	1392	—	28.00	1532	—	46.00
1114	—	22.00	1254	—	26.00	1394	—	28.00	1534	—	46.00
1116	—	22.00	1256	—	26.00	1396	—	28.00	1536	—	46.00
1118	—	22.00	1258	—	26.00	1398	—	28.00	1538	—	46.00
1120	—	22.00	1260	—	26.00	1400	—	28.00	1540	—	46.00
1122	—	22.00	1262	—	26.00	1402	—	28.00	1542	—	46.00
1124	—	22.00	1264	—	26.00	1404	—	28.00	1544	—	46.00
1126	—	22.00	1266	—	26.00	1406	—	28.00	1546	—	46.00
1128	—	22.00	1268	—	26.00	1408	—	28.00	1548	—	46.00
1130	—	22.00	1270	—	26.00	1410	—	28.00	1550	—	46.00
1132	—	22.00	1272	—	26.00	1412	—	28.00	1552	—	46.00
1134	—	22.00	1274	—	26.00	1414	—	28.00	1554	—	46.00
1136	—	22.00	1276	—	26.00	1416	—	28.00	1556	—	46.00
1138	—	22.00	1278	—	26.00	1418	—	28.00	1558	—	46.00
1140	—	22.00	1280	—	26.00	1420	—	28.00	1560	—	46.00
1142	—	22.00	1282	—	26.00	1422	—	28.00	1562	—	46.00
1144	—	22.00	1284	—	26.00	1424	—	28.00	1564	—	46.00
1146	—	22.00	1286	—	26.00	1426	—	28.00	1566	—	48.00
1148	—	22.00	1288	—	26.00	1428	—	28.00	1568	—	48.00
1150	—	24.00	1290	—	26.00	1430	—	28.00	1570	—	48.00
1152	—	24.00	1292	—	26.00	1432	—	28.00	1572	—	48.00
1154	—	24.00	1294	—	26.00	1434	—	28.00	1574	—	48.00
1156	—	24.00	1296	—	26.00	1436	—	28.00	1576	—	48.00
1158	—	24.00	1298	—	26.00	1438	—	28.00	1578	—	48.00
1160	—	24.00	1300	—	26.00	1440	—	28.00	1580	—	48.00
1162	—	24.00	1302	—	26.00	1442	—	28.00	1582	—	48.00
1164	—	24.00	1304	—	26.00	1444	—	28.00	1584	—	48.00
1166	—	24.00	1306	—	26.00	1446	—	28.00	1586	—	48.00
1168	—	24.00	1308	—	26.00	1448	—	28.00	1588	—	48.00
1170	—	24.00	1310	—	26.00	1450	—	30.00	1590	—	48.00
1172	—	24.00	1312	—	26.00	1452	—	30.00	1592	—	48.00
1174	—	24.00	1314	—	26.00	1454	—	30.00	1594	—	48.00
1176	—	24.00	1316	—	26.00	1456	—	30.00	1596	—	48.00
1178	—	24.00	1318	—	26.00	1458	—	30.00	1598	—	48.00
1180	—	24.00	1320	—	26.00	1460	—	30.00	1600	—	48.00
1182	—	24.00	1322	—	26.00	1462	—	30.00	1602	—	48.00
1184	—	24.00	1324	—	26.00	1464	—	30.00	1604	—	48.00
1186	—	24.00	1326	—	26.00	1466	—	30.00	1606	—	48.00
1188	—	24.00	1328	—	26.00	1468	—	30.00	1608	—	48.00
1190	—	24.00	1330	—	26.00	1470	—	30.00	1610	—	48.00
1192	—	24.00	1332	—	26.00	1472	—	30.00	1612	—	48.00
1194	—	24.00	1334	—	26.00	1474	—	30.00	1614	—	48.00
1196	—	24.00	1336	—	26.00	1476	—	30.00	1616	—	48.00
1198	—	24.00	1338	—	26.00	1478	—	30.00	1618	—	48.00
1200	—	24.00	1340	—	26.00	1480	—	30.00	1620	—	48.00
1202	—	24.00	1342	—	26.00	1482	—	30.00	1622	—	48.00
1204	—	24.00	1344	—	26.00	1484	—	30.00	1624	—	48.00
1206	—	24.00	1346	—	26.00	1486	—	44.00	1626	—	48.00
1208	—	24.00	1348	—	26.00	1488	—	44.00	1628	—	48.00
1210	—	24.00	1350	—	28.00	1490	—	44.00	1630	—	48.00
1212	—	24.00	1352	—	28.00	1492	—	44.00	1632	—	50.00
1214	—	24.00	1354	—	28.00	1494	—	44.00	1634	—	50.00
1216	—	24.00	1356	—	28.00	1496	—	44.00	1636	—	50.00
1218	—	24.00	1358	—	28.00	1498	—	44.00	1638	—	50.00
1220	—	24.00	1360	—	28.00	1500	—	46.00	1640	—	50.00
1222	—	24.00	1362	—	28.00	1502	—	46.00	1642	—	50.00
1224	—	24.00	1364	—	28.00	1504	—	46.00	1644	—	50.00
1226	—	24.00	1366	—	28.00	1506	—	46.00	1646	—	50.00
1228	—	24.00	1368	—	28.00	1508	—	46.00	1648	—	50.00
1230	—	24.00	1370	—	28.00	1510	—	46.00	1650	—	50.00

SFSS 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	—	50.00	1792	36.00	54.00	1932	38.00	58.00	2072	42.00	62.00
1654	—	50.00	1794	36.00	54.00	1934	38.00	58.00	2074	42.00	62.00
1656	—	50.00	1796	36.00	54.00	1936	38.00	58.00	2076	42.00	62.00
1658	—	50.00	1798	36.00	54.00	1938	38.00	58.00	2078	42.00	62.00
1660	—	50.00	1800	36.00	54.00	1940	38.00	58.00	2080	42.00	62.00
1662	—	50.00	1802	36.00	54.00	1942	38.00	58.00	2082	42.00	62.00
1664	—	50.00	1804	36.00	54.00	1944	38.00	58.00	2084	42.00	62.00
1666	—	50.00	1806	36.00	54.00	1946	38.00	58.00	2086	42.00	62.00
1668	—	50.00	1808	36.00	54.00	1948	38.00	58.00	2088	42.00	62.00
1670	—	50.00	1810	36.00	54.00	1950	40.00	58.00	2090	42.00	62.00
1672	—	50.00	1812	36.00	54.00	1952	40.00	58.00	2092	42.00	62.00
1674	—	50.00	1814	36.00	54.00	1954	40.00	58.00	2094	42.00	62.00
1676	—	50.00	1816	36.00	54.00	1956	40.00	58.00	2096	42.00	62.00
1678	—	50.00	1818	36.00	54.00	1958	40.00	58.00	2098	42.00	62.00
1680	—	50.00	1820	36.00	54.00	1960	40.00	58.00	2100	42.00	64.00
1682	—	50.00	1822	36.00	54.00	1962	40.00	58.00	2102	42.00	64.00
1684	—	50.00	1824	36.00	54.00	1964	40.00	58.00	2104	42.00	64.00
1686	—	50.00	1826	36.00	54.00	1966	40.00	60.00	2106	42.00	64.00
1688	—	50.00	1828	36.00	54.00	1968	40.00	60.00	2108	42.00	64.00
1690	—	50.00	1830	36.00	54.00	1970	40.00	60.00	2110	42.00	64.00
1692	—	50.00	1832	36.00	56.00	1972	40.00	60.00	2112	42.00	64.00
1694	—	50.00	1834	36.00	56.00	1974	40.00	60.00	2114	42.00	64.00
1696	—	50.00	1836	36.00	56.00	1976	40.00	60.00	2116	42.00	64.00
1698	—	50.00	1838	36.00	56.00	1978	40.00	60.00	2118	42.00	64.00
1700	—	52.00	1840	36.00	56.00	1980	40.00	60.00	2120	64.00	64.00
1702	—	52.00	1842	36.00	56.00	1982	40.00	60.00	2122	64.00	64.00
1704	—	52.00	1844	36.00	56.00	1984	40.00	60.00	2124	64.00	64.00
1706	—	52.00	1846	36.00	56.00	1986	40.00	60.00	2126	64.00	64.00
1708	—	52.00	1848	36.00	56.00	1988	40.00	60.00	2128	64.00	64.00
1710	—	52.00	1850	38.00	56.00	1990	40.00	60.00	2130	64.00	64.00
1712	—	52.00	1852	38.00	56.00	1992	40.00	60.00	2132	64.00	64.00
1714	—	52.00	1854	38.00	56.00	1994	40.00	60.00	2134	64.00	64.00
1716	—	52.00	1856	38.00	56.00	1996	40.00	60.00	2136	64.00	64.00
1718	—	52.00	1858	38.00	56.00	1998	40.00	60.00	2138	64.00	64.00
1720	—	52.00	1860	38.00	56.00	2000	40.00	60.00	2140	64.00	64.00
1722	—	52.00	1862	38.00	56.00	2002	40.00	60.00	2142	64.00	64.00
1724	—	52.00	1864	38.00	56.00	2004	40.00	60.00	2144	64.00	64.00
1726	34.00	52.00	1866	38.00	56.00	2006	40.00	60.00	2146	64.00	64.00
1728	34.00	52.00	1868	38.00	56.00	2008	40.00	60.00	2148	64.00	64.00
1730	34.00	52.00	1870	38.00	56.00	2010	40.00	60.00	2150	64.00	64.00
1732	34.00	52.00	1872	38.00	56.00	2012	40.00	60.00	2152	64.00	64.00
1734	34.00	52.00	1874	38.00	56.00	2014	40.00	60.00	2154	64.00	64.00
1736	34.00	52.00	1876	38.00	56.00	2016	40.00	60.00	2156	64.00	64.00
1738	34.00	52.00	1878	38.00	56.00	2018	40.00	60.00	2158	64.00	64.00
1740	34.00	52.00	1880	38.00	56.00	2020	40.00	60.00	2160	64.00	64.00
1742	34.00	52.00	1882	38.00	56.00	2022	40.00	60.00	2162	64.00	64.00
1744	34.00	52.00	1884	38.00	56.00	2024	40.00	60.00	2164	64.00	64.00
1746	34.00	52.00	1886	38.00	56.00	2026	40.00	60.00	2166	66.00	66.00
1748	34.00	52.00	1888	38.00	56.00	2028	40.00	60.00	2168	66.00	66.00
1750	36.00	52.00	1890	38.00	56.00	2030	40.00	60.00	2170	66.00	66.00
1752	36.00	52.00	1892	38.00	56.00	2032	40.00	62.00	2172	66.00	66.00
1754	36.00	52.00	1894	38.00	56.00	2034	40.00	62.00	2174	66.00	66.00
1756	36.00	52.00	1896	38.00	56.00	2036	40.00	62.00	2176	66.00	66.00
1758	36.00	52.00	1898	38.00	56.00	2038	40.00	62.00	2178	66.00	66.00
1760	36.00	52.00	1900	38.00	58.00	2040	40.00	62.00	2180	66.00	66.00
1762	36.00	52.00	1902	38.00	58.00	2042	40.00	62.00	2182	66.00	66.00
1764	36.00	52.00	1904	38.00	58.00	2044	40.00	62.00	2184	66.00	66.00
1766	36.00	54.00	1906	38.00	58.00	2046	40.00	62.00	2186	66.00	66.00
1768	36.00	54.00	1908	38.00	58.00	2048	40.00	62.00	2188	66.00	66.00
1770	36.00	54.00	1910	38.00	58.00	2050	42.00	62.00	2190	66.00	66.00
1772	36.00	54.00	1912	38.00	58.00	2052	42.00	62.00	2192	66.00	66.00
1774	36.00	54.00	1914	38.00	58.00	2054	42.00	62.00	2194	66.00	66.00
1776	36.00	54.00	1916	38.00	58.00	2056	42.00	62.00	2196	66.00	66.00
1778	36.00	54.00	1918	38.00	58.00	2058	42.00	62.00	2198	66.00	66.00
1780	36.00	54.00	1920	38.00	58.00	2060	42.00	62.00	2200	66.00	66.00
1782	36.00	54.00	1922	38.00	58.00	2062	42.00	62.00	2202	66.00	66.00
1784	36.00	54.00	1924	38.00	58.00	2064	42.00	62.00	2204	66.00	66.00
1786	36.00	54.00	1926	38.00	58.00	2066	42.00	62.00	2206	66.00	66.00
1788	36.00	54.00	1928	38.00	58.00	2068	42.00	62.00	2208	66.00	66.00
1790	36.00	54.00	1930	38.00	58.00	2070	42.00	62.00	2210	66.00	66.00

SFSS 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	66.00	66.00	2352	70.00	70.00	2492	74.00	100.00	2632	80.00	106.00
2214	66.00	66.00	2354	70.00	70.00	2494	74.00	100.00	2634	80.00	106.00
2216	66.00	66.00	2356	70.00	70.00	2496	74.00	100.00	2636	80.00	106.00
2218	66.00	66.00	2358	70.00	70.00	2498	74.00	100.00	2638	80.00	106.00
2220	66.00	66.00	2360	70.00	70.00	2500	76.00	100.00	2640	80.00	106.00
2222	66.00	66.00	2362	70.00	70.00	2502	76.00	100.00	2642	80.00	106.00
2224	66.00	66.00	2364	70.00	70.00	2504	76.00	100.00	2644	80.00	106.00
2226	66.00	66.00	2366	72.00	72.00	2506	76.00	100.00	2646	80.00	106.00
2228	66.00	66.00	2368	72.00	72.00	2508	76.00	100.00	2648	80.00	106.00
2230	66.00	66.00	2370	72.00	72.00	2510	76.00	100.00	2650	80.00	106.00
2232	68.00	68.00	2372	72.00	72.00	2512	76.00	100.00	2652	80.00	106.00
2234	68.00	68.00	2374	72.00	96.00	2514	76.00	100.00	2654	80.00	106.00
2236	68.00	68.00	2376	72.00	96.00	2516	76.00	100.00	2656	80.00	106.00
2238	68.00	68.00	2378	72.00	96.00	2518	76.00	100.00	2658	80.00	106.00
2240	68.00	68.00	2380	72.00	96.00	2520	76.00	100.00	2660	80.00	106.00
2242	68.00	68.00	2382	72.00	96.00	2522	76.00	100.00	2662	80.00	106.00
2244	68.00	68.00	2384	72.00	96.00	2524	76.00	102.00	2664	80.00	106.00
2246	68.00	68.00	2386	72.00	96.00	2526	76.00	102.00	2666	80.00	106.00
2248	68.00	68.00	2388	72.00	96.00	2528	76.00	102.00	2668	80.00	106.00
2250	68.00	68.00	2390	72.00	96.00	2530	76.00	102.00	2670	80.00	106.00
2252	68.00	68.00	2392	72.00	96.00	2532	76.00	102.00	2672	80.00	106.00
2254	68.00	68.00	2394	72.00	96.00	2534	76.00	102.00	2674	80.00	108.00
2256	68.00	68.00	2396	72.00	96.00	2536	76.00	102.00	2676	80.00	108.00
2258	68.00	68.00	2398	72.00	96.00	2538	76.00	102.00	2678	80.00	108.00
2260	68.00	68.00	2400	72.00	96.00	2540	76.00	102.00	2680	80.00	108.00
2262	68.00	68.00	2402	72.00	96.00	2542	76.00	102.00	2682	80.00	108.00
2264	68.00	68.00	2404	72.00	96.00	2544	76.00	102.00	2684	80.00	108.00
2266	68.00	68.00	2406	72.00	96.00	2546	76.00	102.00	2686	80.00	108.00
2268	68.00	68.00	2408	72.00	96.00	2548	76.00	102.00	2688	80.00	108.00
2270	68.00	68.00	2410	72.00	96.00	2550	76.00	102.00	2690	80.00	108.00
2272	68.00	68.00	2412	72.00	96.00	2552	76.00	102.00	2692	80.00	108.00
2274	68.00	68.00	2414	72.00	96.00	2554	76.00	102.00	2694	80.00	108.00
2276	68.00	68.00	2416	72.00	96.00	2556	76.00	102.00	2696	80.00	108.00
2278	68.00	68.00	2418	72.00	96.00	2558	76.00	102.00	2698	80.00	108.00
2280	68.00	68.00	2420	72.00	96.00	2560	76.00	102.00	2700	82.00	108.00
2282	68.00	68.00	2422	72.00	96.00	2562	76.00	102.00	2702	82.00	108.00
2284	68.00	68.00	2424	72.00	98.00	2564	76.00	102.00	2704	82.00	108.00
2286	68.00	68.00	2426	72.00	98.00	2566	78.00	102.00	2706	82.00	108.00
2288	68.00	68.00	2428	72.00	98.00	2568	78.00	102.00	2708	82.00	108.00
2290	68.00	68.00	2430	72.00	98.00	2570	78.00	102.00	2710	82.00	108.00
2292	68.00	68.00	2432	74.00	98.00	2572	78.00	102.00	2712	82.00	108.00
2294	68.00	68.00	2434	74.00	98.00	2574	78.00	104.00	2714	82.00	108.00
2296	68.00	68.00	2436	74.00	98.00	2576	78.00	104.00	2716	82.00	108.00
2298	68.00	68.00	2438	74.00	98.00	2578	78.00	104.00	2718	82.00	108.00
2300	70.00	70.00	2440	74.00	98.00	2580	78.00	104.00	2720	82.00	108.00
2302	70.00	70.00	2442	74.00	98.00	2582	78.00	104.00	2722	82.00	108.00
2304	70.00	70.00	2444	74.00	98.00	2584	78.00	104.00	2724	82.00	110.00
2306	70.00	70.00	2446	74.00	98.00	2586	78.00	104.00	2726	82.00	110.00
2308	70.00	70.00	2448	74.00	98.00	2588	78.00	104.00	2728	82.00	110.00
2310	70.00	70.00	2450	74.00	98.00	2590	78.00	104.00	2730	82.00	110.00
2312	70.00	70.00	2452	74.00	98.00	2592	78.00	104.00	2732	82.00	110.00
2314	70.00	70.00	2454	74.00	98.00	2594	78.00	104.00	2734	82.00	110.00
2316	70.00	70.00	2456	74.00	98.00	2596	78.00	104.00	2736	82.00	110.00
2318	70.00	70.00	2458	74.00	98.00	2598	78.00	104.00	2738	82.00	110.00
2320	70.00	70.00	2460	74.00	98.00	2600	78.00	104.00	2740	82.00	110.00
2322	70.00	70.00	2462	74.00	98.00	2602	78.00	104.00	2742	82.00	110.00
2324	70.00	70.00	2464	74.00	98.00	2604	78.00	104.00	2744	82.00	110.00
2326	70.00	70.00	2466	74.00	98.00	2606	78.00	104.00	2746	82.00	110.00
2328	70.00	70.00	2468	74.00	98.00	2608	78.00	104.00	2748	82.00	110.00
2330	70.00	70.00	2470	74.00	98.00	2610	78.00	104.00	2750	82.00	110.00
2332	70.00	70.00	2472	74.00	98.00	2612	78.00	104.00	2752	82.00	110.00
2334	70.00	70.00	2474	74.00	100.00	2614	78.00	104.00	2754	82.00	110.00
2336	70.00	70.00	2476	74.00	100.00	2616	78.00	104.00	2756	82.00	110.00
2338	70.00	70.00	2478	74.00	100.00	2618	78.00	104.00	2758	82.00	110.00
2340	70.00	70.00	2480	74.00	100.00	2620	78.00	104.00	2760	82.00	110.00
2342	70.00	70.00	2482	74.00	100.00	2622	78.00	104.00	2762	82.00	110.00
2344	70.00	70.00	2484	74.00	100.00	2624	78.00	106.00	2764	82.00	110.00
2346	70.00	70.00	2486	74.00	100.00	2626	78.00	106.00	2766	84.00	110.00
2348	70.00	70.00	2488	74.00	100.00	2628	78.00	106.00	2768	84.00	110.00
2350	70.00	70.00	2490	74.00	100.00	2630	78.00	106.00	2770	84.00	110.00

SFSS 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	84.00	110.00	2842	86.00	114.00	2912	88.00	116.00	2982	90.00	120.00
2774	84.00	112.00	2844	86.00	114.00	2914	88.00	116.00	2984	90.00	120.00
2776	84.00	112.00	2846	86.00	114.00	2916	88.00	116.00	2986	90.00	120.00
2778	84.00	112.00	2848	86.00	114.00	2918	88.00	116.00	2988	90.00	120.00
2780	84.00	112.00	2850	86.00	114.00	2920	88.00	116.00	2990	90.00	120.00
2782	84.00	112.00	2852	86.00	114.00	2922	88.00	116.00	2992	90.00	120.00
2784	84.00	112.00	2854	86.00	114.00	2924	88.00	118.00	2994	90.00	120.00
2786	84.00	112.00	2856	86.00	114.00	2926	88.00	118.00	2996	90.00	120.00
2788	84.00	112.00	2858	86.00	114.00	2928	88.00	118.00	2998	90.00	120.00
2790	84.00	112.00	2860	86.00	114.00	2930	88.00	118.00	3000	90.00	120.00
2792	84.00	112.00	2862	86.00	114.00	2932	88.00	118.00	3002	90.00	120.00
2794	84.00	112.00	2864	86.00	114.00	2934	88.00	118.00	3004	90.00	120.00
2796	84.00	112.00	2866	86.00	114.00	2936	88.00	118.00	3006	90.00	120.00
2798	84.00	112.00	2868	86.00	114.00	2938	88.00	118.00	3008	90.00	120.00
2800	84.00	112.00	2870	86.00	114.00	2940	88.00	118.00	3010	120.00	120.00
2802	84.00	112.00	2872	86.00	114.00	2942	88.00	118.00	3012	120.00	120.00
2804	84.00	112.00	2874	86.00	116.00	2944	88.00	118.00	3014	120.00	120.00
2806	84.00	112.00	2876	86.00	116.00	2946	88.00	118.00	3016	120.00	120.00
2808	84.00	112.00	2878	86.00	116.00	2948	88.00	118.00	3018	120.00	120.00
2810	84.00	112.00	2880	86.00	116.00	2950	88.00	118.00	3020	120.00	120.00
2812	84.00	112.00	2882	86.00	116.00	2952	88.00	118.00	3022	120.00	120.00
2814	84.00	112.00	2884	86.00	116.00	2954	88.00	118.00	3024	122.00	122.00
2816	84.00	112.00	2886	86.00	116.00	2956	88.00	118.00	3026	122.00	122.00
2818	84.00	112.00	2888	86.00	116.00	2958	88.00	118.00	3028	122.00	122.00
2820	84.00	112.00	2890	86.00	116.00	2960	88.00	118.00	3030	122.00	122.00
2822	84.00	112.00	2892	86.00	116.00	2962	88.00	118.00	3032	122.00	122.00
2824	84.00	114.00	2894	86.00	116.00	2964	88.00	118.00	3034	122.00	122.00
2826	84.00	114.00	2896	86.00	116.00	2966	90.00	118.00	3036	122.00	122.00
2828	84.00	114.00	2898	86.00	116.00	2968	90.00	118.00	3038	122.00	122.00
2830	84.00	114.00	2900	88.00	116.00	2970	90.00	118.00	3040	122.00	122.00
2832	86.00	114.00	2902	88.00	116.00	2972	90.00	118.00	3042	122.00	122.00
2834	86.00	114.00	2904	88.00	116.00	2974	90.00	120.00	3044	122.00	122.00
2836	86.00	114.00	2906	88.00	116.00	2976	90.00	120.00	3046	122.00	122.00
2838	86.00	114.00	2908	88.00	116.00	2978	90.00	120.00	3048	122.00	122.00
2840	86.00	114.00	2910	88.00	116.00	2980	90.00	120.00	3050	122.00	122.00

Where the payee's fortnightly earnings are more than \$3,050, the SFSS component is \$122 plus 4 cents for each \$1 of fortnightly earnings over \$3,050. Amounts calculated should be rounded to the nearest dollar.

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