

Higher Education Loan Programme (HELP) fortnightly tax table

Including statement of formulas.



FOR PAYMENTS MADE ON OR AFTER 1 JULY 2008.



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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HECS IS NOW HELP

On 1 June 2006, all accumulated Higher Education Contribution Scheme (HECS) debts became accumulated Higher Education Loan Programme (HELP) debts.

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 Programme (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 \$1,598 or more, or
- not claimed the tax-free threshold and has fortnightly earnings of \$964 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 \$1,599.39. Ignoring cents, use the nearest lower figure and find \$1,598 in column 1. The HELP component in column 2 is \$64.00.

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 798.99	0.0
799.00 to 890.99	4.0
891.00 to 981.99	4.5
982.00 to 1,032.99	5.0
1,033.00 to 1,110.99	5.5
1,111.00 to 1,202.99	6.0
1,203.00 to 1,265.99	6.5
1,266.00 to 1,393.99	7.0
1,394.00 to 1,484.99	7.5
1,485.00 & over	8.0

No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 481.99	0.0
482.00 to 572.99	4.0
573.00 to 663.99	4.5
664.00 to 715.99	5.0
716.00 to 792.99	5.5
793.00 to 885.99	6.0
886.00 to 948.99	6.5
949.00 to 1,075.99	7.0
1,076.00 to 1,167.99	7.5
1,168.00 & 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 \$1,606.17.

Weekly equivalent of \$1,606.17 = \$803.99 (\$1,606.17 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly HELP component = \$803.99 × 4.0% = \$32.00 rounded to the nearest dollar.

Fortnightly HELP component = \$64.00 (\$32.00 × 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			Fortnightly earnings			Fortnightly earnings			Fortnightly earnings		
1	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	1	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	1	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	1	Tax-free threshold fortnightly component	No tax-free threshold fortnightly component
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
964	—	38.00	1104	—	44.00	1244	—	56.00	1384	—	70.00
966	—	38.00	1106	—	44.00	1246	—	56.00	1386	—	70.00
968	—	38.00	1108	—	44.00	1248	—	56.00	1388	—	70.00
970	—	38.00	1110	—	44.00	1250	—	56.00	1390	—	70.00
972	—	38.00	1112	—	44.00	1252	—	56.00	1392	—	70.00
974	—	40.00	1114	—	44.00	1254	—	56.00	1394	—	70.00
976	—	40.00	1116	—	44.00	1256	—	56.00	1396	—	70.00
978	—	40.00	1118	—	44.00	1258	—	56.00	1398	—	70.00
980	—	40.00	1120	—	44.00	1260	—	56.00	1400	—	70.00
982	—	40.00	1122	—	44.00	1262	—	56.00	1402	—	70.00
984	—	40.00	1124	—	46.00	1264	—	56.00	1404	—	70.00
986	—	40.00	1126	—	46.00	1266	—	58.00	1406	—	70.00
988	—	40.00	1128	—	46.00	1268	—	58.00	1408	—	70.00
990	—	40.00	1130	—	46.00	1270	—	58.00	1410	—	70.00
992	—	40.00	1132	—	46.00	1272	—	58.00	1412	—	70.00
994	—	40.00	1134	—	46.00	1274	—	58.00	1414	—	70.00
996	—	40.00	1136	—	46.00	1276	—	58.00	1416	—	70.00
998	—	40.00	1138	—	46.00	1278	—	58.00	1418	—	70.00
1000	—	40.00	1140	—	46.00	1280	—	58.00	1420	—	72.00
1002	—	40.00	1142	—	46.00	1282	—	58.00	1422	—	72.00
1004	—	40.00	1144	—	46.00	1284	—	58.00	1424	—	72.00
1006	—	40.00	1146	—	52.00	1286	—	58.00	1426	—	72.00
1008	—	40.00	1148	—	52.00	1288	—	58.00	1428	—	72.00
1010	—	40.00	1150	—	52.00	1290	—	58.00	1430	—	72.00
1012	—	40.00	1152	—	52.00	1292	—	58.00	1432	—	78.00
1014	—	40.00	1154	—	52.00	1294	—	58.00	1434	—	78.00
1016	—	40.00	1156	—	52.00	1296	—	58.00	1436	—	80.00
1018	—	40.00	1158	—	52.00	1298	—	58.00	1438	—	80.00
1020	—	40.00	1160	—	52.00	1300	—	58.00	1440	—	80.00
1022	—	40.00	1162	—	52.00	1302	—	58.00	1442	—	80.00
1024	—	42.00	1164	—	52.00	1304	—	58.00	1444	—	80.00
1026	—	42.00	1166	—	52.00	1306	—	58.00	1446	—	80.00
1028	—	42.00	1168	—	52.00	1308	—	58.00	1448	—	80.00
1030	—	42.00	1170	—	52.00	1310	—	60.00	1450	—	80.00
1032	—	42.00	1172	—	52.00	1312	—	60.00	1452	—	80.00
1034	—	42.00	1174	—	52.00	1314	—	60.00	1454	—	80.00
1036	—	42.00	1176	—	54.00	1316	—	60.00	1456	—	80.00
1038	—	42.00	1178	—	54.00	1318	—	60.00	1458	—	80.00
1040	—	42.00	1180	—	54.00	1320	—	60.00	1460	—	80.00
1042	—	42.00	1182	—	54.00	1322	—	60.00	1462	—	80.00
1044	—	42.00	1184	—	54.00	1324	—	60.00	1464	—	80.00
1046	—	42.00	1186	—	54.00	1326	—	60.00	1466	—	80.00
1048	—	42.00	1188	—	54.00	1328	—	66.00	1468	—	80.00
1050	—	42.00	1190	—	54.00	1330	—	66.00	1470	—	80.00
1052	—	42.00	1192	—	54.00	1332	—	66.00	1472	—	82.00
1054	—	42.00	1194	—	54.00	1334	—	66.00	1474	—	82.00
1056	—	42.00	1196	—	54.00	1336	—	66.00	1476	—	82.00
1058	—	42.00	1198	—	54.00	1338	—	66.00	1478	—	82.00
1060	—	42.00	1200	—	54.00	1340	—	68.00	1480	—	82.00
1062	—	42.00	1202	—	54.00	1342	—	68.00	1482	—	82.00
1064	—	42.00	1204	—	54.00	1344	—	68.00	1484	—	82.00
1066	—	42.00	1206	—	54.00	1346	—	68.00	1486	—	82.00
1068	—	42.00	1208	—	54.00	1348	—	68.00	1488	—	82.00
1070	—	42.00	1210	—	54.00	1350	—	68.00	1490	—	82.00
1072	—	42.00	1212	—	54.00	1352	—	68.00	1492	—	82.00
1074	—	44.00	1214	—	54.00	1354	—	68.00	1494	—	82.00
1076	—	44.00	1216	—	54.00	1356	—	68.00	1496	—	82.00
1078	—	44.00	1218	—	54.00	1358	—	68.00	1498	—	82.00
1080	—	44.00	1220	—	54.00	1360	—	68.00	1500	—	82.00
1082	—	44.00	1222	—	56.00	1362	—	68.00	1502	—	82.00
1084	—	44.00	1224	—	56.00	1364	—	68.00	1504	—	82.00
1086	—	44.00	1226	—	56.00	1366	—	68.00	1506	—	82.00
1088	—	44.00	1228	—	56.00	1368	—	68.00	1508	—	84.00
1090	—	44.00	1230	—	56.00	1370	—	68.00	1510	—	84.00
1092	—	44.00	1232	—	56.00	1372	—	68.00	1512	—	84.00
1094	—	44.00	1234	—	56.00	1374	—	68.00	1514	—	84.00
1096	—	44.00	1236	—	56.00	1376	—	68.00	1516	—	84.00
1098	—	44.00	1238	—	56.00	1378	—	68.00	1518	—	84.00
1100	—	44.00	1240	—	56.00	1380	—	70.00	1520	—	84.00
1102	—	44.00	1242	—	56.00	1382	—	70.00	1522	—	84.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1524	—	84.00	1664	66.00	100.00	1804	82.00	118.00	1944	88.00	136.00
1526	—	84.00	1666	66.00	100.00	1806	82.00	118.00	1946	88.00	136.00
1528	—	84.00	1668	66.00	100.00	1808	82.00	118.00	1948	88.00	136.00
1530	—	84.00	1670	66.00	100.00	1810	82.00	118.00	1950	88.00	136.00
1532	—	84.00	1672	66.00	100.00	1812	82.00	118.00	1952	88.00	136.00
1534	—	84.00	1674	68.00	100.00	1814	82.00	118.00	1954	88.00	136.00
1536	—	84.00	1676	68.00	100.00	1816	82.00	118.00	1956	88.00	138.00
1538	—	84.00	1678	68.00	100.00	1818	82.00	118.00	1958	88.00	138.00
1540	—	84.00	1680	68.00	100.00	1820	82.00	118.00	1960	88.00	138.00
1542	—	84.00	1682	68.00	102.00	1822	82.00	118.00	1962	88.00	138.00
1544	—	86.00	1684	68.00	102.00	1824	82.00	118.00	1964	98.00	138.00
1546	—	86.00	1686	68.00	102.00	1826	82.00	118.00	1966	98.00	138.00
1548	—	86.00	1688	68.00	102.00	1828	82.00	118.00	1968	98.00	138.00
1550	—	86.00	1690	68.00	102.00	1830	82.00	120.00	1970	98.00	138.00
1552	—	86.00	1692	68.00	102.00	1832	82.00	120.00	1972	98.00	138.00
1554	—	86.00	1694	68.00	102.00	1834	82.00	120.00	1974	98.00	138.00
1556	—	86.00	1696	68.00	102.00	1836	82.00	120.00	1976	98.00	138.00
1558	—	86.00	1698	68.00	102.00	1838	82.00	120.00	1978	98.00	138.00
1560	—	86.00	1700	68.00	102.00	1840	82.00	120.00	1980	100.00	138.00
1562	—	86.00	1702	68.00	102.00	1842	82.00	120.00	1982	100.00	138.00
1564	—	86.00	1704	68.00	102.00	1844	84.00	120.00	1984	100.00	140.00
1566	—	86.00	1706	68.00	102.00	1846	84.00	120.00	1986	100.00	140.00
1568	—	86.00	1708	68.00	102.00	1848	84.00	120.00	1988	100.00	140.00
1570	—	86.00	1710	68.00	102.00	1850	84.00	120.00	1990	100.00	140.00
1572	—	86.00	1712	68.00	102.00	1852	84.00	120.00	1992	100.00	140.00
1574	—	86.00	1714	68.00	102.00	1854	84.00	120.00	1994	100.00	140.00
1576	—	86.00	1716	68.00	104.00	1856	84.00	120.00	1996	100.00	140.00
1578	—	86.00	1718	68.00	104.00	1858	84.00	120.00	1998	100.00	140.00
1580	—	88.00	1720	68.00	104.00	1860	84.00	122.00	2000	100.00	140.00
1582	—	88.00	1722	68.00	104.00	1862	84.00	122.00	2002	100.00	140.00
1584	—	88.00	1724	70.00	104.00	1864	84.00	122.00	2004	100.00	140.00
1586	—	96.00	1726	70.00	104.00	1866	84.00	122.00	2006	100.00	140.00
1588	—	96.00	1728	70.00	104.00	1868	84.00	122.00	2008	100.00	140.00
1590	—	96.00	1730	70.00	104.00	1870	84.00	122.00	2010	100.00	140.00
1592	—	96.00	1732	70.00	104.00	1872	84.00	122.00	2012	100.00	140.00
1594	—	96.00	1734	70.00	104.00	1874	84.00	122.00	2014	100.00	142.00
1596	—	96.00	1736	70.00	104.00	1876	84.00	122.00	2016	100.00	142.00
1598	64.00	96.00	1738	70.00	104.00	1878	84.00	122.00	2018	100.00	142.00
1600	64.00	96.00	1740	70.00	104.00	1880	84.00	122.00	2020	102.00	142.00
1602	64.00	96.00	1742	70.00	104.00	1882	84.00	122.00	2022	102.00	142.00
1604	64.00	96.00	1744	70.00	104.00	1884	84.00	122.00	2024	102.00	142.00
1606	64.00	96.00	1746	70.00	104.00	1886	84.00	122.00	2026	102.00	142.00
1608	64.00	96.00	1748	70.00	104.00	1888	86.00	122.00	2028	102.00	142.00
1610	64.00	96.00	1750	70.00	106.00	1890	86.00	122.00	2030	102.00	142.00
1612	64.00	96.00	1752	70.00	106.00	1892	86.00	124.00	2032	102.00	142.00
1614	64.00	96.00	1754	70.00	106.00	1894	86.00	124.00	2034	102.00	142.00
1616	64.00	98.00	1756	70.00	106.00	1896	86.00	124.00	2036	102.00	142.00
1618	64.00	98.00	1758	70.00	106.00	1898	86.00	132.00	2038	102.00	142.00
1620	64.00	98.00	1760	70.00	106.00	1900	86.00	134.00	2040	102.00	142.00
1622	64.00	98.00	1762	70.00	106.00	1902	86.00	134.00	2042	102.00	144.00
1624	66.00	98.00	1764	70.00	106.00	1904	86.00	134.00	2044	102.00	144.00
1626	66.00	98.00	1766	70.00	106.00	1906	86.00	134.00	2046	102.00	144.00
1628	66.00	98.00	1768	70.00	106.00	1908	86.00	134.00	2048	102.00	144.00
1630	66.00	98.00	1770	70.00	106.00	1910	86.00	134.00	2050	102.00	144.00
1632	66.00	98.00	1772	70.00	116.00	1912	86.00	134.00	2052	102.00	144.00
1634	66.00	98.00	1774	72.00	116.00	1914	86.00	134.00	2054	102.00	144.00
1636	66.00	98.00	1776	72.00	116.00	1916	86.00	134.00	2056	102.00	144.00
1638	66.00	98.00	1778	72.00	116.00	1918	86.00	134.00	2058	102.00	144.00
1640	66.00	98.00	1780	72.00	116.00	1920	86.00	134.00	2060	104.00	144.00
1642	66.00	98.00	1782	80.00	116.00	1922	86.00	134.00	2062	104.00	144.00
1644	66.00	98.00	1784	80.00	116.00	1924	86.00	134.00	2064	104.00	144.00
1646	66.00	98.00	1786	80.00	116.00	1926	86.00	134.00	2066	114.00	144.00
1648	66.00	98.00	1788	80.00	116.00	1928	86.00	136.00	2068	114.00	144.00
1650	66.00	100.00	1790	80.00	116.00	1930	86.00	136.00	2070	114.00	146.00
1652	66.00	100.00	1792	80.00	116.00	1932	88.00	136.00	2072	114.00	146.00
1654	66.00	100.00	1794	80.00	116.00	1934	88.00	136.00	2074	114.00	146.00
1656	66.00	100.00	1796	80.00	116.00	1936	88.00	136.00	2076	114.00	146.00
1658	66.00	100.00	1798	80.00	116.00	1938	88.00	136.00	2078	114.00	146.00
1660	66.00	100.00	1800	82.00	118.00	1940	88.00	136.00	2080	114.00	146.00
1662	66.00	100.00	1802	82.00	118.00	1942	88.00	136.00	2082	114.00	146.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2084	114.00	146.00	2224	134.00	166.00	2364	142.00	190.00	2504	162.00	200.00
2086	114.00	146.00	2226	134.00	168.00	2366	142.00	190.00	2506	164.00	200.00
2088	114.00	146.00	2228	134.00	168.00	2368	142.00	190.00	2508	164.00	200.00
2090	116.00	146.00	2230	134.00	168.00	2370	142.00	190.00	2510	164.00	200.00
2092	116.00	146.00	2232	134.00	168.00	2372	142.00	190.00	2512	164.00	202.00
2094	116.00	146.00	2234	134.00	168.00	2374	142.00	190.00	2514	164.00	202.00
2096	116.00	146.00	2236	134.00	168.00	2376	142.00	190.00	2516	164.00	202.00
2098	116.00	146.00	2238	134.00	168.00	2378	142.00	190.00	2518	164.00	202.00
2100	116.00	148.00	2240	134.00	168.00	2380	142.00	190.00	2520	164.00	202.00
2102	116.00	148.00	2242	134.00	168.00	2382	144.00	190.00	2522	164.00	202.00
2104	116.00	148.00	2244	134.00	168.00	2384	144.00	190.00	2524	164.00	202.00
2106	116.00	148.00	2246	134.00	168.00	2386	144.00	192.00	2526	164.00	202.00
2108	116.00	148.00	2248	134.00	168.00	2388	144.00	192.00	2528	164.00	202.00
2110	116.00	148.00	2250	136.00	168.00	2390	144.00	192.00	2530	164.00	202.00
2112	116.00	148.00	2252	136.00	170.00	2392	144.00	192.00	2532	178.00	202.00
2114	116.00	148.00	2254	136.00	170.00	2394	144.00	192.00	2534	178.00	202.00
2116	116.00	148.00	2256	136.00	170.00	2396	144.00	192.00	2536	178.00	204.00
2118	116.00	148.00	2258	136.00	170.00	2398	144.00	192.00	2538	178.00	204.00
2120	116.00	148.00	2260	136.00	170.00	2400	144.00	192.00	2540	178.00	204.00
2122	116.00	148.00	2262	136.00	170.00	2402	144.00	192.00	2542	178.00	204.00
2124	116.00	148.00	2264	136.00	170.00	2404	144.00	192.00	2544	178.00	204.00
2126	118.00	148.00	2266	136.00	170.00	2406	156.00	192.00	2546	178.00	204.00
2128	118.00	150.00	2268	136.00	170.00	2408	156.00	192.00	2548	178.00	204.00
2130	118.00	150.00	2270	136.00	170.00	2410	156.00	192.00	2550	178.00	204.00
2132	118.00	150.00	2272	136.00	170.00	2412	156.00	194.00	2552	178.00	204.00
2134	118.00	150.00	2274	136.00	170.00	2414	158.00	194.00	2554	178.00	204.00
2136	118.00	150.00	2276	136.00	170.00	2416	158.00	194.00	2556	180.00	204.00
2138	118.00	150.00	2278	136.00	170.00	2418	158.00	194.00	2558	180.00	204.00
2140	118.00	150.00	2280	136.00	172.00	2420	158.00	194.00	2560	180.00	204.00
2142	118.00	150.00	2282	138.00	172.00	2422	158.00	194.00	2562	180.00	206.00
2144	118.00	150.00	2284	138.00	172.00	2424	158.00	194.00	2564	180.00	206.00
2146	118.00	150.00	2286	138.00	172.00	2426	158.00	194.00	2566	180.00	206.00
2148	118.00	150.00	2288	138.00	172.00	2428	158.00	194.00	2568	180.00	206.00
2150	118.00	150.00	2290	138.00	172.00	2430	158.00	194.00	2570	180.00	206.00
2152	118.00	162.00	2292	138.00	172.00	2432	158.00	194.00	2572	180.00	206.00
2154	118.00	162.00	2294	138.00	172.00	2434	158.00	194.00	2574	180.00	206.00
2156	118.00	162.00	2296	138.00	172.00	2436	158.00	196.00	2576	180.00	206.00
2158	118.00	162.00	2298	138.00	172.00	2438	158.00	196.00	2578	180.00	206.00
2160	118.00	162.00	2300	138.00	172.00	2440	158.00	196.00	2580	180.00	206.00
2162	120.00	162.00	2302	138.00	172.00	2442	158.00	196.00	2582	180.00	206.00
2164	120.00	162.00	2304	138.00	172.00	2444	158.00	196.00	2584	182.00	206.00
2166	120.00	162.00	2306	138.00	174.00	2446	160.00	196.00	2586	182.00	208.00
2168	120.00	162.00	2308	138.00	174.00	2448	160.00	196.00	2588	182.00	208.00
2170	120.00	162.00	2310	138.00	174.00	2450	160.00	196.00	2590	182.00	208.00
2172	120.00	164.00	2312	138.00	174.00	2452	160.00	196.00	2592	182.00	208.00
2174	120.00	164.00	2314	138.00	174.00	2454	160.00	196.00	2594	182.00	208.00
2176	120.00	164.00	2316	140.00	174.00	2456	160.00	196.00	2596	182.00	208.00
2178	120.00	164.00	2318	140.00	174.00	2458	160.00	196.00	2598	182.00	208.00
2180	120.00	164.00	2320	140.00	174.00	2460	160.00	196.00	2600	182.00	208.00
2182	120.00	164.00	2322	140.00	174.00	2462	160.00	198.00	2602	182.00	208.00
2184	120.00	164.00	2324	140.00	174.00	2464	160.00	198.00	2604	182.00	208.00
2186	120.00	164.00	2326	140.00	174.00	2466	160.00	198.00	2606	182.00	208.00
2188	120.00	164.00	2328	140.00	174.00	2468	160.00	198.00	2608	182.00	208.00
2190	120.00	164.00	2330	140.00	174.00	2470	160.00	198.00	2610	182.00	208.00
2192	120.00	164.00	2332	140.00	176.00	2472	160.00	198.00	2612	182.00	210.00
2194	120.00	164.00	2334	140.00	176.00	2474	160.00	198.00	2614	184.00	210.00
2196	120.00	164.00	2336	140.00	188.00	2476	162.00	198.00	2616	184.00	210.00
2198	120.00	164.00	2338	140.00	188.00	2478	162.00	198.00	2618	184.00	210.00
2200	122.00	166.00	2340	140.00	188.00	2480	162.00	198.00	2620	184.00	210.00
2202	122.00	166.00	2342	140.00	188.00	2482	162.00	198.00	2622	184.00	210.00
2204	122.00	166.00	2344	140.00	188.00	2484	162.00	198.00	2624	184.00	210.00
2206	122.00	166.00	2346	140.00	188.00	2486	162.00	200.00	2626	184.00	210.00
2208	122.00	166.00	2348	140.00	188.00	2488	162.00	200.00	2628	184.00	210.00
2210	122.00	166.00	2350	142.00	188.00	2490	162.00	200.00	2630	184.00	210.00
2212	122.00	166.00	2352	142.00	188.00	2492	162.00	200.00	2632	184.00	210.00
2214	122.00	166.00	2354	142.00	188.00	2494	162.00	200.00	2634	184.00	210.00
2216	122.00	166.00	2356	142.00	188.00	2496	162.00	200.00	2636	184.00	212.00
2218	122.00	166.00	2358	142.00	188.00	2498	162.00	200.00	2638	184.00	212.00
2220	122.00	166.00	2360	142.00	188.00	2500	162.00	200.00	2640	184.00	212.00
2222	134.00	166.00	2362	142.00	190.00	2502	162.00	200.00	2642	186.00	212.00

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2644	186.00	212.00	2734	192.00	218.00	2824	212.00	226.00	2914	218.00	234.00
2646	186.00	212.00	2736	192.00	220.00	2826	212.00	226.00	2916	218.00	234.00
2648	186.00	212.00	2738	192.00	220.00	2828	212.00	226.00	2918	218.00	234.00
2650	186.00	212.00	2740	192.00	220.00	2830	212.00	226.00	2920	220.00	234.00
2652	186.00	212.00	2742	192.00	220.00	2832	212.00	226.00	2922	220.00	234.00
2654	186.00	212.00	2744	192.00	220.00	2834	212.00	226.00	2924	220.00	234.00
2656	186.00	212.00	2746	192.00	220.00	2836	212.00	228.00	2926	220.00	234.00
2658	186.00	212.00	2748	192.00	220.00	2838	212.00	228.00	2928	220.00	234.00
2660	186.00	212.00	2750	192.00	220.00	2840	214.00	228.00	2930	220.00	234.00
2662	186.00	214.00	2752	192.00	220.00	2842	214.00	228.00	2932	220.00	234.00
2664	186.00	214.00	2754	192.00	220.00	2844	214.00	228.00	2934	220.00	234.00
2666	186.00	214.00	2756	194.00	220.00	2846	214.00	228.00	2936	220.00	236.00
2668	186.00	214.00	2758	194.00	220.00	2848	214.00	228.00	2938	220.00	236.00
2670	188.00	214.00	2760	194.00	220.00	2850	214.00	228.00	2940	220.00	236.00
2672	188.00	214.00	2762	194.00	222.00	2852	214.00	228.00	2942	220.00	236.00
2674	188.00	214.00	2764	194.00	222.00	2854	214.00	228.00	2944	220.00	236.00
2676	188.00	214.00	2766	194.00	222.00	2856	214.00	228.00	2946	222.00	236.00
2678	188.00	214.00	2768	194.00	222.00	2858	214.00	228.00	2948	222.00	236.00
2680	188.00	214.00	2770	194.00	222.00	2860	214.00	228.00	2950	222.00	236.00
2682	188.00	214.00	2772	194.00	222.00	2862	214.00	230.00	2952	222.00	236.00
2684	188.00	214.00	2774	194.00	222.00	2864	214.00	230.00	2954	222.00	236.00
2686	188.00	216.00	2776	194.00	222.00	2866	216.00	230.00	2956	222.00	236.00
2688	188.00	216.00	2778	194.00	222.00	2868	216.00	230.00	2958	222.00	236.00
2690	188.00	216.00	2780	194.00	222.00	2870	216.00	230.00	2960	222.00	236.00
2692	188.00	216.00	2782	194.00	222.00	2872	216.00	230.00	2962	222.00	238.00
2694	188.00	216.00	2784	196.00	222.00	2874	216.00	230.00	2964	222.00	238.00
2696	188.00	216.00	2786	196.00	224.00	2876	216.00	230.00	2966	222.00	238.00
2698	188.00	216.00	2788	210.00	224.00	2878	216.00	230.00	2968	222.00	238.00
2700	190.00	216.00	2790	210.00	224.00	2880	216.00	230.00	2970	238.00	238.00
2702	190.00	216.00	2792	210.00	224.00	2882	216.00	230.00	2972	238.00	238.00
2704	190.00	216.00	2794	210.00	224.00	2884	216.00	230.00	2974	238.00	238.00
2706	190.00	216.00	2796	210.00	224.00	2886	216.00	232.00	2976	238.00	238.00
2708	190.00	216.00	2798	210.00	224.00	2888	216.00	232.00	2978	238.00	238.00
2710	190.00	216.00	2800	210.00	224.00	2890	216.00	232.00	2980	238.00	238.00
2712	190.00	218.00	2802	210.00	224.00	2892	218.00	232.00	2982	238.00	238.00
2714	190.00	218.00	2804	210.00	224.00	2894	218.00	232.00	2984	238.00	238.00
2716	190.00	218.00	2806	210.00	224.00	2896	218.00	232.00	2986	240.00	240.00
2718	190.00	218.00	2808	210.00	224.00	2898	218.00	232.00	2988	240.00	240.00
2720	190.00	218.00	2810	210.00	224.00	2900	218.00	232.00	2990	240.00	240.00
2722	190.00	218.00	2812	212.00	226.00	2902	218.00	232.00	2992	240.00	240.00
2724	190.00	218.00	2814	212.00	226.00	2904	218.00	232.00	2994	240.00	240.00
2726	190.00	218.00	2816	212.00	226.00	2906	218.00	232.00	2996	240.00	240.00
2728	192.00	218.00	2818	212.00	226.00	2908	218.00	232.00	2998	240.00	240.00
2730	192.00	218.00	2820	212.00	226.00	2910	218.00	232.00	3000	240.00	240.00
2732	192.00	218.00	2822	212.00	226.00	2912	218.00	234.00			

ⓘ Where the payee's fortnightly earnings are more than \$3,000, the HELP component is \$240 plus 8 cents for each \$1 of fortnightly earnings over \$3,000. Amounts calculated should be rounded to the nearest dollar.

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