

Statement of formulas for calculating Higher Education Loan Programme (HELP) component

Including coefficients for calculating weekly withholding amounts incorporating HELP component.



**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.



For more information visit www.ato.gov.au



WHO SHOULD USE THIS SCHEDULE?

This schedule has been produced for payers and registered software suppliers developing payroll software packages.

Formulas and coefficients are used for calculating weekly withholding amounts for payees who have an accumulated Higher Education Loan Programme (HELP) debt.

HECS IS NOW HELP

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

WHEN SHOULD THE HELP COMPONENT BE CALCULATED?

You will need to calculate the HELP component when a 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 with earnings of:
 - \$799 or more if paid weekly
 - \$1,598 or more if paid fortnightly
 - \$3,462.33 or more if paid monthly, or
 - \$10,387 or more if paid quarterly.

Where a payee has not claimed the tax-free threshold, the HELP component is calculated on earnings of:

- \$482 or more if paid weekly
- \$964 or more if paid fortnightly
- \$2,088.67 or more if paid monthly, or
- \$6,266 or more if paid quarterly.

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.

USING FORMULAS

Withholding amounts shown in the HELP tax tables (weekly, fortnightly and monthly) 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 HELP component
- x is the weekly earnings – or weekly equivalent of earnings – rounded down to whole dollars plus 99 cents, and
- the value of the coefficient a is shown in the following tables.

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

These rates apply to the payee's total earnings.

© COMMONWEALTH OF AUSTRALIA 2008

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, Robert Garran Offices, National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/cca>

PUBLISHED BY

Australian Taxation Office
Canberra
May 2008

OUR COMMITMENT TO YOU

We are committed to providing you with advice and information you can rely on.

If you feel this publication does not fully cover your circumstances, seek help from the Tax Office or a professional adviser.

The information in this publication was current in May 2008. 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.

JS 10926

CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY HELP COMPONENT

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. Where paid:

- fortnightly – divide the sum of the fortnightly earnings by two (ignoring cents in the result) and add 99 cents
- monthly – take the sum of the monthly earnings. If this amount ends in 33 cents, add one cent, multiply this amount by 3 divided by 13 (ignoring cents in the result) and add 99 cents, or
- quarterly – divide the sum of the quarterly earnings by 13 (ignoring cents in the result) and add 99 cents.

Then calculate fortnightly, monthly or quarterly HELP components as follows:

- fortnightly components – determine the rounded weekly HELP component applicable to the weekly equivalent of earnings. Multiply this amount by two
- monthly components – determine the rounded weekly HELP component applicable to the weekly equivalent of earnings. Multiply this amount by 13 divided by 3 and round the result to the nearest dollar, or
- quarterly components – determine the rounded weekly HELP component applicable to the weekly equivalent of earnings. Multiply this amount by 13.

ROUNDING OF COMPONENT AMOUNTS

Round HELP components 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.

EXAMPLES

- 1 Payee has claimed the tax-free threshold and has **weekly** earnings of \$868.62
HELP component = $\$868.99 \times 4.0\% = \35.00 rounded to the nearest dollar.
- 2 Payee has claimed the tax-free threshold and has **fortnightly** earnings of \$1,854.06.
Weekly equivalent of $\$1,854.06 = \927.99 ($\$1,854.06$ divided by two, ignoring cents and adding 99 cents).
Weekly HELP component = $\$927.99 \times 4.5\% = \42.00 rounded to the nearest dollar.
Fortnightly HELP component = $\$84.00$ ($\$42.00 \times 2$).
- 3 Payee has claimed the tax-free threshold and has **monthly** earnings of \$4,527.34.
Weekly equivalent of $\$4,527.34 = \$1,044.99$ ($\$4,527.34 \times 3/13$, ignoring cents and adding 99 cents).
Weekly HELP component = $\$1,044.99 \times 5.5\% = \57.00 rounded to the nearest dollar.
Monthly HELP component = $\$247.00$ ($\$57.00 \times 13/3$, rounded to the nearest dollar).

ACCOUNTING SOFTWARE

Software written in accordance with the formulas in this schedule should be tested for accuracy against the sample data provided on the following pages. You should only use such software if it produces the exact amounts shown in the tables.

COEFFICIENTS FOR CALCULATION OF WEEKLY AMOUNTS TO BE WITHHELD INCORPORATING HELP COMPONENT

A payee's total withholding including the HELP component can be calculated using the coefficients stated below and should be used in accordance with the method specified in the *PAYG withholding – Statement of formulas for calculating amounts to be withheld* (NAT 1004). These formulas are effective for payments made on or after 1 July 2008.

❗ If two payees are taxed using a particular scale (for example, Scale 2) but only one of them has an accumulated HELP debt, you will need to set up two separate scales in your payroll system, one of which incorporates the HELP component and one that does not. For example, name one 'Scale 2' and the other 'Scale 22'.

The HELP component **does not** apply where the payee has not provided a tax file number.

Where tax free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
259	0.1650	0.1650	259	0.1650	0.1650
336	0.1850	0.4331	336	0.1850	0.4331
836	0.3350	50.9139	482	0.3350	50.9139
1221	0.3150	34.1831	573	0.3750	50.9139
3144	0.4150	156.2985	664	0.3800	50.9139
3144 & over	0.4650	313.5101	716	0.3850	50.9139
			793	0.3900	50.9139
			836	0.3950	50.9139
			886	0.3750	34.1831
			949	0.3800	34.1831
			1076	0.3850	34.1831
			1168	0.3900	34.1831
			1221	0.3950	34.1831
			3144	0.4950	156.2985
			3144 & over	0.5450	313.5101

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
186	—	—	186	—	—
329	0.1514	28.2692	329	0.1514	28.2692
387	0.2524	61.5554	387	0.2524	61.5554
571	0.1666	28.2697	571	0.1666	28.2697
647	0.1868	39.8081	647	0.1868	39.8081
1147	0.3350	135.8235	799	0.3350	135.8235
1532	0.3150	112.8697	891	0.3750	135.8235
3455	0.4150	266.1004	982	0.3800	135.8235
3455 & over	0.4650	438.8697	1033	0.3850	135.8235
			1111	0.3900	135.8235
			1147	0.3950	135.8235
			1203	0.3750	112.8697
			1266	0.3800	112.8697
			1394	0.3850	112.8697
			1485	0.3900	112.8697
			1532	0.3950	112.8697
			3455	0.4950	266.1004
			3455 & over	0.5450	438.8697

Foreign residents Scale 3					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
653	0.2900	0.2900	653	0.2900	0.2900
1538	0.3000	6.5385	799	0.3000	6.5385
3461	0.4000	160.3846	891	0.3400	6.5385
3461 & over	0.4500	333.4615	982	0.3450	6.5385
			1033	0.3500	6.5385
			1111	0.3550	6.5385
			1203	0.3600	6.5385
			1266	0.3650	6.5385
			1394	0.3700	6.5385
			1485	0.3750	6.5385
			1538	0.3800	6.5385
			3461	0.4800	160.3846
			3461 & over	0.5300	333.4615

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
186	—	—	186	—	—
571	0.1514	28.2692	571	0.1514	28.2692
647	0.1716	39.8077	647	0.1716	39.8077
1147	0.3200	135.9154	799	0.3200	135.9154
1532	0.3000	112.9615	891	0.3600	135.9154
3455	0.4000	266.1923	982	0.3650	135.9154
3455 & over	0.4500	438.9615	1033	0.3700	135.9154
			1111	0.3750	135.9154
			1147	0.3800	135.9154
			1203	0.3600	112.9615
			1266	0.3650	112.9615
			1394	0.3700	112.9615
			1485	0.3750	112.9615
			1532	0.3800	112.9615
			3455	0.4800	266.1923
			3455 & over	0.5300	438.9615

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
186	—	—	186	—	—
556	0.1514	28.2692	556	0.1514	28.2692
571	0.2019	56.3529	571	0.2019	56.3529
647	0.2221	67.8913	647	0.2221	67.8913
654	0.3700	163.6913	654	0.3700	163.6913
1147	0.3275	135.8694	799	0.3275	135.8694
1532	0.3075	112.9155	891	0.3675	135.8694
3455	0.4075	266.1463	982	0.3725	135.8694
3455 & over	0.4575	438.9155	1033	0.3775	135.8694
			1111	0.3825	135.8694
			1147	0.3875	135.8694
			1203	0.3675	112.9155
			1266	0.3725	112.9155
			1394	0.3775	112.9155
			1485	0.3825	112.9155
			1532	0.3875	112.9155
			3455	0.4875	266.1463
			3455 & over	0.5375	438.9155

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
188	—	—	188	—	—
332	0.1500	28.2692	332	0.1500	28.2692
391	0.2500	61.5554	391	0.2500	61.5554
576	0.1650	28.2697	576	0.1650	28.2697
653	0.1850	39.8081	653	0.1850	39.8081
1153	0.3350	137.8851	799	0.3350	137.8851
1538	0.3150	114.8081	891	0.3750	137.8851
3461	0.4150	268.6543	982	0.3800	137.8851
3461 & over	0.4650	441.7312	1033	0.3850	137.8851
			1111	0.3900	137.8851
			1153	0.3950	137.8851
			1203	0.3750	114.8081
			1266	0.3800	114.8081
			1394	0.3850	114.8081
			1485	0.3900	114.8081
			1538	0.3950	114.8081
			3461	0.4950	268.6543
			3461 & over	0.5450	441.7312

❗ The HELP debt does not apply to Scale 4 where the payee has not provided a Tax file number.

SAMPLE DATA – WITH TAX-FREE THRESHOLD

Weekly earnings	Weekly HELP component	Fortnightly earnings	Fortnightly HELP component	Monthly earnings	Monthly HELP component
\$	\$	\$	\$	\$	\$
799	32.00	1598	64.00	3462.33	139.00
800	32.00	1600	64.00	3466.67	139.00
890	36.00	1780	72.00	3856.67	156.00
891	40.00	1782	80.00	3861.00	173.00
892	40.00	1784	80.00	3865.33	173.00
981	44.00	1962	88.00	4251.00	191.00
982	49.00	1964	98.00	4255.33	212.00
1032	52.00	2064	104.00	4472.00	225.00
1033	57.00	2066	114.00	4476.33	247.00
1034	57.00	2068	114.00	4480.67	247.00
1110	61.00	2220	122.00	4810.00	264.00
1111	67.00	2222	134.00	4814.33	290.00
1112	67.00	2224	134.00	4818.67	290.00
1202	72.00	2404	144.00	5208.67	312.00
1203	78.00	2406	156.00	5213.00	338.00
1265	82.00	2530	164.00	5481.67	355.00
1266	89.00	2532	178.00	5486.00	386.00
1393	98.00	2786	196.00	6036.33	425.00
1394	105.00	2788	210.00	6040.67	455.00
1484	111.00	2968	222.00	6430.67	481.00
1485	119.00	2970	238.00	6435.00	516.00

SAMPLE DATA

Weekly withholding amounts incorporating HELP component

Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
185	31.00	—	54.00	—	—	—
186	31.00	—	54.00	—	—	—
187	31.00	—	54.00	—	—	—
188	31.00	—	55.00	—	—	—
258	43.00	11.00	75.00	11.00	11.00	11.00
259	48.00	11.00	75.00	11.00	11.00	11.00
328	60.00	22.00	95.00	22.00	22.00	21.00
329	61.00	22.00	95.00	22.00	22.00	21.00
331	61.00	22.00	96.00	22.00	22.00	22.00
332	61.00	22.00	96.00	22.00	22.00	22.00
335	62.00	23.00	97.00	23.00	23.00	22.00
336	62.00	24.00	97.00	23.00	23.00	23.00
386	79.00	36.00	112.00	30.00	30.00	35.00
387	79.00	36.00	112.00	30.00	30.00	35.00
390	80.00	37.00	113.00	31.00	31.00	36.00
391	80.00	37.00	113.00	31.00	31.00	36.00
481	111.00	52.00	139.00	45.00	45.00	51.00
482	130.00	52.00	140.00	45.00	45.00	51.00
555	158.00	64.00	161.00	56.00	56.00	63.00
556	158.00	65.00	161.00	56.00	56.00	64.00
570	163.00	67.00	165.00	58.00	59.00	66.00
571	164.00	67.00	166.00	58.00	59.00	66.00
572	164.00	67.00	166.00	59.00	59.00	66.00
573	167.00	67.00	166.00	59.00	60.00	66.00
575	168.00	68.00	167.00	59.00	60.00	67.00
576	168.00	68.00	167.00	59.00	60.00	67.00
646	195.00	81.00	187.00	71.00	76.00	80.00
647	195.00	81.00	188.00	71.00	76.00	80.00
652	197.00	83.00	189.00	73.00	78.00	81.00
653	198.00	83.00	190.00	73.00	78.00	81.00
654	198.00	84.00	190.00	74.00	79.00	82.00
655	198.00	84.00	190.00	74.00	79.00	82.00
663	201.00	87.00	193.00	77.00	82.00	85.00
664	205.00	87.00	193.00	77.00	82.00	85.00
715	225.00	104.00	208.00	93.00	99.00	102.00
716	229.00	104.00	209.00	94.00	99.00	102.00
792	258.00	130.00	231.00	118.00	124.00	128.00
793	263.00	130.00	232.00	118.00	124.00	128.00
798	265.00	132.00	233.00	120.00	126.00	130.00
799	265.00	164.00	265.00	152.00	158.00	162.00
835	279.00	178.00	278.00	165.00	171.00	176.00

Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
	\$	\$	\$	\$	\$	\$
836	280.00	178.00	278.00	165.00	172.00	176.00
885	298.00	196.00	295.00	183.00	190.00	194.00
886	303.00	197.00	295.00	183.00	190.00	195.00
890	304.00	198.00	296.00	185.00	192.00	196.00
891	305.00	203.00	301.00	190.00	196.00	201.00
948	326.00	225.00	321.00	210.00	218.00	223.00
949	332.00	225.00	321.00	211.00	218.00	223.00
981	344.00	237.00	332.00	223.00	230.00	235.00
982	344.00	243.00	338.00	228.00	235.00	241.00
1032	364.00	262.00	355.00	246.00	254.00	260.00
1033	364.00	267.00	361.00	252.00	260.00	265.00
1075	380.00	284.00	375.00	268.00	276.00	282.00
1076	386.00	284.00	376.00	268.00	276.00	282.00
1110	399.00	297.00	388.00	281.00	289.00	295.00
1111	399.00	303.00	394.00	287.00	295.00	301.00
1146	413.00	317.00	406.00	300.00	309.00	315.00
1147	414.00	318.00	407.00	300.00	309.00	316.00
1152	415.00	320.00	409.00	302.00	311.00	318.00
1153	416.00	320.00	409.00	302.00	311.00	318.00
1167	421.00	325.00	414.00	308.00	316.00	323.00
1168	428.00	326.00	414.00	308.00	317.00	324.00
1202	441.00	338.00	427.00	320.00	329.00	336.00
1203	441.00	345.00	433.00	326.00	336.00	343.00
1220	448.00	351.00	439.00	333.00	342.00	349.00
1221	449.00	351.00	439.00	333.00	342.00	350.00
1265	470.00	368.00	456.00	349.00	359.00	366.00
1266	471.00	375.00	462.00	356.00	365.00	373.00
1393	534.00	424.00	509.00	403.00	413.00	422.00
1394	534.00	431.00	517.00	410.00	421.00	429.00
1484	579.00	466.00	550.00	444.00	455.00	464.00
1485	579.00	474.00	558.00	452.00	463.00	472.00
1531	602.00	492.00	576.00	469.00	481.00	490.00
1532	603.00	493.00	576.00	470.00	481.00	491.00
1537	605.00	495.00	578.00	472.00	484.00	493.00
1538	606.00	496.00	578.00	473.00	484.00	493.00
3143	1400.00	1290.00	1349.00	1243.00	1267.00	1288.00
3144	1401.00	1291.00	1349.00	1243.00	1267.00	1288.00
3454	1569.00	1444.00	1498.00	1392.00	1418.00	1442.00
3455	1570.00	1445.00	1498.00	1393.00	1419.00	1442.00
3460	1573.00	1447.00	1501.00	1395.00	1421.00	1445.00
3461	1573.00	1448.00	1501.00	1396.00	1422.00	1445.00

ⓘ Withholding amounts incorporating the HELP component calculated by using the coefficients on page 4 may differ slightly from the sums of the amounts shown in the PAYG and HELP tax tables. The differences result from the rounding of components.

Fortnightly withholding amounts incorporating HELP component

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
370	62.00	—	108.00	—	—	—
372	62.00	—	108.00	—	—	—
374	62.00	—	108.00	—	—	—
376	62.00	—	110.00	—	—	—
516	86.00	22.00	150.00	22.00	22.00	22.00
518	96.00	22.00	150.00	22.00	22.00	22.00
656	120.00	44.00	190.00	44.00	44.00	42.00
658	122.00	44.00	190.00	44.00	44.00	42.00
662	122.00	44.00	192.00	44.00	44.00	44.00
664	122.00	44.00	192.00	44.00	44.00	44.00
670	124.00	46.00	194.00	46.00	46.00	44.00
672	124.00	48.00	194.00	46.00	46.00	46.00
772	158.00	72.00	224.00	60.00	60.00	70.00
774	158.00	72.00	224.00	60.00	60.00	70.00
780	160.00	74.00	226.00	62.00	62.00	72.00
782	160.00	74.00	226.00	62.00	62.00	72.00
962	222.00	104.00	278.00	90.00	90.00	102.00
964	260.00	104.00	280.00	90.00	90.00	102.00
1110	316.00	128.00	322.00	112.00	112.00	126.00
1112	316.00	130.00	322.00	112.00	112.00	128.00
1140	326.00	134.00	330.00	116.00	118.00	132.00
1142	328.00	134.00	332.00	116.00	118.00	132.00
1144	328.00	134.00	332.00	118.00	118.00	132.00
1146	334.00	134.00	332.00	118.00	120.00	132.00
1150	336.00	136.00	334.00	118.00	120.00	134.00
1152	336.00	136.00	334.00	118.00	120.00	134.00
1292	390.00	162.00	374.00	142.00	152.00	160.00
1294	390.00	162.00	376.00	142.00	152.00	160.00
1304	394.00	166.00	378.00	146.00	156.00	162.00
1306	396.00	166.00	380.00	146.00	156.00	162.00
1308	396.00	168.00	380.00	148.00	158.00	164.00
1310	396.00	168.00	380.00	148.00	158.00	164.00
1326	402.00	174.00	386.00	154.00	164.00	170.00
1328	410.00	174.00	386.00	154.00	164.00	170.00
1430	450.00	208.00	416.00	186.00	198.00	204.00
1432	458.00	208.00	418.00	188.00	198.00	204.00
1584	516.00	260.00	462.00	236.00	248.00	256.00
1586	526.00	260.00	464.00	236.00	248.00	256.00
1596	530.00	264.00	466.00	240.00	252.00	260.00
1598	530.00	328.00	530.00	304.00	316.00	324.00
1670	558.00	356.00	556.00	330.00	342.00	352.00

Fortnightly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
1672	560.00	356.00	556.00	330.00	344.00	352.00
1770	596.00	392.00	590.00	366.00	380.00	388.00
1772	606.00	394.00	590.00	366.00	380.00	390.00
1780	608.00	396.00	592.00	370.00	384.00	392.00
1782	610.00	406.00	602.00	380.00	392.00	402.00
1896	652.00	450.00	642.00	420.00	436.00	446.00
1898	664.00	450.00	642.00	422.00	436.00	446.00
1962	688.00	474.00	664.00	446.00	460.00	470.00
1964	688.00	486.00	676.00	456.00	470.00	482.00
2064	728.00	524.00	710.00	492.00	508.00	520.00
2066	728.00	534.00	722.00	504.00	520.00	530.00
2150	760.00	568.00	750.00	536.00	552.00	564.00
2152	772.00	568.00	752.00	536.00	552.00	564.00
2220	798.00	594.00	776.00	562.00	578.00	590.00
2222	798.00	606.00	788.00	574.00	590.00	602.00
2292	826.00	634.00	812.00	600.00	618.00	630.00
2294	828.00	636.00	814.00	600.00	618.00	632.00
2304	830.00	640.00	818.00	604.00	622.00	636.00
2306	832.00	640.00	818.00	604.00	622.00	636.00
2334	842.00	650.00	828.00	616.00	632.00	646.00
2336	856.00	652.00	828.00	616.00	634.00	648.00
2404	882.00	676.00	854.00	640.00	658.00	672.00
2406	882.00	690.00	866.00	652.00	672.00	686.00
2440	896.00	702.00	878.00	666.00	684.00	698.00
2442	898.00	702.00	878.00	666.00	684.00	700.00
2530	940.00	736.00	912.00	698.00	718.00	732.00
2532	942.00	750.00	924.00	712.00	730.00	746.00
2786	1068.00	848.00	1018.00	806.00	826.00	844.00
2788	1068.00	862.00	1034.00	820.00	842.00	858.00
2968	1158.00	932.00	1100.00	888.00	910.00	928.00
2970	1158.00	948.00	1116.00	904.00	926.00	944.00
3062	1204.00	984.00	1152.00	938.00	962.00	980.00
3064	1206.00	986.00	1152.00	940.00	962.00	982.00
3074	1210.00	990.00	1156.00	944.00	968.00	986.00
3076	1212.00	992.00	1156.00	946.00	968.00	986.00
6286	2800.00	2580.00	2698.00	2486.00	2534.00	2576.00
6288	2802.00	2582.00	2698.00	2486.00	2534.00	2576.00
6908	3138.00	2888.00	2996.00	2784.00	2836.00	2884.00
6910	3140.00	2890.00	2996.00	2786.00	2838.00	2884.00
6920	3146.00	2894.00	3002.00	2790.00	2842.00	2890.00
6922	3146.00	2896.00	3002.00	2792.00	2844.00	2890.00

Monthly withholding amounts incorporating HELP component

Monthly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
801.67	134.00	—	234.00	—	—	—
806.00	134.00	—	234.00	—	—	—
810.33	134.00	—	234.00	—	—	—
814.67	134.00	—	238.00	—	—	—
1118.00	186.00	48.00	325.00	48.00	48.00	48.00
1122.33	208.00	48.00	325.00	48.00	48.00	48.00
1421.33	260.00	95.00	412.00	95.00	95.00	91.00
1425.67	264.00	95.00	412.00	95.00	95.00	91.00
1434.33	264.00	95.00	416.00	95.00	95.00	95.00
1438.67	264.00	95.00	416.00	95.00	95.00	95.00
1451.67	269.00	100.00	420.00	100.00	100.00	95.00
1456.00	269.00	104.00	420.00	100.00	100.00	100.00
1672.67	342.00	156.00	485.00	130.00	130.00	152.00
1677.00	342.00	156.00	485.00	130.00	130.00	152.00
1690.00	347.00	160.00	490.00	134.00	134.00	156.00
1694.33	347.00	160.00	490.00	134.00	134.00	156.00
2084.33	481.00	225.00	602.00	195.00	195.00	221.00
2088.67	563.00	225.00	607.00	195.00	195.00	221.00
2405.00	685.00	277.00	698.00	243.00	243.00	273.00
2409.33	685.00	282.00	698.00	243.00	243.00	277.00
2470.00	706.00	290.00	715.00	251.00	256.00	286.00
2474.33	711.00	290.00	719.00	251.00	256.00	286.00
2478.67	711.00	290.00	719.00	256.00	256.00	286.00
2483.00	724.00	290.00	719.00	256.00	260.00	286.00
2491.67	728.00	295.00	724.00	256.00	260.00	290.00
2496.00	728.00	295.00	724.00	256.00	260.00	290.00
2799.33	845.00	351.00	810.00	308.00	329.00	347.00
2803.67	845.00	351.00	815.00	308.00	329.00	347.00
2825.33	854.00	360.00	819.00	316.00	338.00	351.00
2829.67	858.00	360.00	823.00	316.00	338.00	351.00
2834.00	858.00	364.00	823.00	321.00	342.00	355.00
2838.33	858.00	364.00	823.00	321.00	342.00	355.00
2873.00	871.00	377.00	836.00	334.00	355.00	368.00
2877.33	888.00	377.00	836.00	334.00	355.00	368.00
3098.33	975.00	451.00	901.00	403.00	429.00	442.00
3102.67	992.00	451.00	906.00	407.00	429.00	442.00
3432.00	1118.00	563.00	1001.00	511.00	537.00	555.00
3436.33	1140.00	563.00	1005.00	511.00	537.00	555.00
3458.00	1148.00	572.00	1010.00	520.00	546.00	563.00
3462.33	1148.00	711.00	1148.00	659.00	685.00	702.00
3618.33	1209.00	771.00	1205.00	715.00	741.00	763.00

Monthly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
3622.67	1213.00	771.00	1205.00	715.00	745.00	763.00
3835.00	1291.00	849.00	1278.00	793.00	823.00	841.00
3839.33	1313.00	854.00	1278.00	793.00	823.00	845.00
3856.67	1317.00	858.00	1283.00	802.00	832.00	849.00
3861.00	1322.00	880.00	1304.00	823.00	849.00	871.00
4108.00	1413.00	975.00	1391.00	910.00	945.00	966.00
4112.33	1439.00	975.00	1391.00	914.00	945.00	966.00
4251.00	1491.00	1027.00	1439.00	966.00	997.00	1018.00
4255.33	1491.00	1053.00	1465.00	988.00	1018.00	1044.00
4472.00	1577.00	1135.00	1538.00	1066.00	1101.00	1127.00
4476.33	1577.00	1157.00	1564.00	1092.00	1127.00	1148.00
4658.33	1647.00	1231.00	1625.00	1161.00	1196.00	1222.00
4662.67	1673.00	1231.00	1629.00	1161.00	1196.00	1222.00
4810.00	1729.00	1287.00	1681.00	1218.00	1252.00	1278.00
4814.33	1729.00	1313.00	1707.00	1244.00	1278.00	1304.00
4966.00	1790.00	1374.00	1759.00	1300.00	1339.00	1365.00
4970.33	1794.00	1378.00	1764.00	1300.00	1339.00	1369.