

# Student Financial Supplement Scheme (SFSS) 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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## 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 \$1,598 or more, or
- not claimed the tax-free threshold and has fortnightly earnings of \$964 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 Programme (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 \$1,639.39. Ignoring cents, use the nearest lower figure and find \$1,638 in column 1. The SFSS component in column 2 is \$32.00.

## 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 798.99	0
799.00 to 981.99	2
982.00 to 1,393.99	3
1,394.00 & over	4

## No tax-free threshold claimed

Weekly earnings — x \$	Component rate — a %
0 to 481.99	0
482.00 to 663.99	2
664.00 to 1,075.99	3
1,076.00 & 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 \$1,611.24.

Weekly equivalent of \$1,611.24 = \$805.99 (\$1,611.24 ÷ 2, ignoring cents in the result and then adding 99 cents).

Weekly SFSS component = \$805.99 × 2% = \$16.00 rounded to the nearest dollar.

Fortnightly SFSS component = \$32.00 (\$16.00 × 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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
964	—	20.00	1104	—	22.00	1244	—	24.00	1384	—	42.00
966	—	20.00	1106	—	22.00	1246	—	24.00	1386	—	42.00
968	—	20.00	1108	—	22.00	1248	—	24.00	1388	—	42.00
970	—	20.00	1110	—	22.00	1250	—	26.00	1390	—	42.00
972	—	20.00	1112	—	22.00	1252	—	26.00	1392	—	42.00
974	—	20.00	1114	—	22.00	1254	—	26.00	1394	—	42.00
976	—	20.00	1116	—	22.00	1256	—	26.00	1396	—	42.00
978	—	20.00	1118	—	22.00	1258	—	26.00	1398	—	42.00
980	—	20.00	1120	—	22.00	1260	—	26.00	1400	—	42.00
982	—	20.00	1122	—	22.00	1262	—	26.00	1402	—	42.00
984	—	20.00	1124	—	22.00	1264	—	26.00	1404	—	42.00
986	—	20.00	1126	—	22.00	1266	—	26.00	1406	—	42.00
988	—	20.00	1128	—	22.00	1268	—	26.00	1408	—	42.00
990	—	20.00	1130	—	22.00	1270	—	26.00	1410	—	42.00
992	—	20.00	1132	—	22.00	1272	—	26.00	1412	—	42.00
994	—	20.00	1134	—	22.00	1274	—	26.00	1414	—	42.00
996	—	20.00	1136	—	22.00	1276	—	26.00	1416	—	42.00
998	—	20.00	1138	—	22.00	1278	—	26.00	1418	—	42.00
1000	—	20.00	1140	—	22.00	1280	—	26.00	1420	—	42.00
1002	—	20.00	1142	—	22.00	1282	—	26.00	1422	—	42.00
1004	—	20.00	1144	—	22.00	1284	—	26.00	1424	—	42.00
1006	—	20.00	1146	—	22.00	1286	—	26.00	1426	—	42.00
1008	—	20.00	1148	—	22.00	1288	—	26.00	1428	—	42.00
1010	—	20.00	1150	—	24.00	1290	—	26.00	1430	—	42.00
1012	—	20.00	1152	—	24.00	1292	—	26.00	1432	—	44.00
1014	—	20.00	1154	—	24.00	1294	—	26.00	1434	—	44.00
1016	—	20.00	1156	—	24.00	1296	—	26.00	1436	—	44.00
1018	—	20.00	1158	—	24.00	1298	—	26.00	1438	—	44.00
1020	—	20.00	1160	—	24.00	1300	—	26.00	1440	—	44.00
1022	—	20.00	1162	—	24.00	1302	—	26.00	1442	—	44.00
1024	—	20.00	1164	—	24.00	1304	—	26.00	1444	—	44.00
1026	—	20.00	1166	—	24.00	1306	—	26.00	1446	—	44.00
1028	—	20.00	1168	—	24.00	1308	—	26.00	1448	—	44.00
1030	—	20.00	1170	—	24.00	1310	—	26.00	1450	—	44.00
1032	—	20.00	1172	—	24.00	1312	—	26.00	1452	—	44.00
1034	—	20.00	1174	—	24.00	1314	—	26.00	1454	—	44.00
1036	—	20.00	1176	—	24.00	1316	—	26.00	1456	—	44.00
1038	—	20.00	1178	—	24.00	1318	—	26.00	1458	—	44.00
1040	—	20.00	1180	—	24.00	1320	—	26.00	1460	—	44.00
1042	—	20.00	1182	—	24.00	1322	—	26.00	1462	—	44.00
1044	—	20.00	1184	—	24.00	1324	—	26.00	1464	—	44.00
1046	—	20.00	1186	—	24.00	1326	—	26.00	1466	—	44.00
1048	—	20.00	1188	—	24.00	1328	—	40.00	1468	—	44.00
1050	—	22.00	1190	—	24.00	1330	—	40.00	1470	—	44.00
1052	—	22.00	1192	—	24.00	1332	—	40.00	1472	—	44.00
1054	—	22.00	1194	—	24.00	1334	—	40.00	1474	—	44.00
1056	—	22.00	1196	—	24.00	1336	—	40.00	1476	—	44.00
1058	—	22.00	1198	—	24.00	1338	—	40.00	1478	—	44.00
1060	—	22.00	1200	—	24.00	1340	—	40.00	1480	—	44.00
1062	—	22.00	1202	—	24.00	1342	—	40.00	1482	—	44.00
1064	—	22.00	1204	—	24.00	1344	—	40.00	1484	—	44.00
1066	—	22.00	1206	—	24.00	1346	—	40.00	1486	—	44.00
1068	—	22.00	1208	—	24.00	1348	—	40.00	1488	—	44.00
1070	—	22.00	1210	—	24.00	1350	—	40.00	1490	—	44.00
1072	—	22.00	1212	—	24.00	1352	—	40.00	1492	—	44.00
1074	—	22.00	1214	—	24.00	1354	—	40.00	1494	—	44.00
1076	—	22.00	1216	—	24.00	1356	—	40.00	1496	—	44.00
1078	—	22.00	1218	—	24.00	1358	—	40.00	1498	—	44.00
1080	—	22.00	1220	—	24.00	1360	—	40.00	1500	—	46.00
1082	—	22.00	1222	—	24.00	1362	—	40.00	1502	—	46.00
1084	—	22.00	1224	—	24.00	1364	—	40.00	1504	—	46.00
1086	—	22.00	1226	—	24.00	1366	—	42.00	1506	—	46.00
1088	—	22.00	1228	—	24.00	1368	—	42.00	1508	—	46.00
1090	—	22.00	1230	—	24.00	1370	—	42.00	1510	—	46.00
1092	—	22.00	1232	—	24.00	1372	—	42.00	1512	—	46.00
1094	—	22.00	1234	—	24.00	1374	—	42.00	1514	—	46.00
1096	—	22.00	1236	—	24.00	1376	—	42.00	1516	—	46.00
1098	—	22.00	1238	—	24.00	1378	—	42.00	1518	—	46.00
1100	—	22.00	1240	—	24.00	1380	—	42.00	1520	—	46.00
1102	—	22.00	1242	—	24.00	1382	—	42.00	1522	—	46.00

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1524	—	46.00	1664	34.00	50.00	1804	36.00	54.00	1944	38.00	58.00
1526	—	46.00	1666	34.00	50.00	1806	36.00	54.00	1946	38.00	58.00
1528	—	46.00	1668	34.00	50.00	1808	36.00	54.00	1948	38.00	58.00
1530	—	46.00	1670	34.00	50.00	1810	36.00	54.00	1950	40.00	58.00
1532	—	46.00	1672	34.00	50.00	1812	36.00	54.00	1952	40.00	58.00
1534	—	46.00	1674	34.00	50.00	1814	36.00	54.00	1954	40.00	58.00
1536	—	46.00	1676	34.00	50.00	1816	36.00	54.00	1956	40.00	58.00
1538	—	46.00	1678	34.00	50.00	1818	36.00	54.00	1958	40.00	58.00
1540	—	46.00	1680	34.00	50.00	1820	36.00	54.00	1960	40.00	58.00
1542	—	46.00	1682	34.00	50.00	1822	36.00	54.00	1962	40.00	58.00
1544	—	46.00	1684	34.00	50.00	1824	36.00	54.00	1964	58.00	58.00
1546	—	46.00	1686	34.00	50.00	1826	36.00	54.00	1966	60.00	60.00
1548	—	46.00	1688	34.00	50.00	1828	36.00	54.00	1968	60.00	60.00
1550	—	46.00	1690	34.00	50.00	1830	36.00	54.00	1970	60.00	60.00
1552	—	46.00	1692	34.00	50.00	1832	36.00	56.00	1972	60.00	60.00
1554	—	46.00	1694	34.00	50.00	1834	36.00	56.00	1974	60.00	60.00
1556	—	46.00	1696	34.00	50.00	1836	36.00	56.00	1976	60.00	60.00
1558	—	46.00	1698	34.00	50.00	1838	36.00	56.00	1978	60.00	60.00
1560	—	46.00	1700	34.00	52.00	1840	36.00	56.00	1980	60.00	60.00
1562	—	46.00	1702	34.00	52.00	1842	36.00	56.00	1982	60.00	60.00
1564	—	46.00	1704	34.00	52.00	1844	36.00	56.00	1984	60.00	60.00
1566	—	48.00	1706	34.00	52.00	1846	36.00	56.00	1986	60.00	60.00
1568	—	48.00	1708	34.00	52.00	1848	36.00	56.00	1988	60.00	60.00
1570	—	48.00	1710	34.00	52.00	1850	38.00	56.00	1990	60.00	60.00
1572	—	48.00	1712	34.00	52.00	1852	38.00	56.00	1992	60.00	60.00
1574	—	48.00	1714	34.00	52.00	1854	38.00	56.00	1994	60.00	60.00
1576	—	48.00	1716	34.00	52.00	1856	38.00	56.00	1996	60.00	60.00
1578	—	48.00	1718	34.00	52.00	1858	38.00	56.00	1998	60.00	60.00
1580	—	48.00	1720	34.00	52.00	1860	38.00	56.00	2000	60.00	60.00
1582	—	48.00	1722	34.00	52.00	1862	38.00	56.00	2002	60.00	60.00
1584	—	48.00	1724	34.00	52.00	1864	38.00	56.00	2004	60.00	60.00
1586	—	48.00	1726	34.00	52.00	1866	38.00	56.00	2006	60.00	60.00
1588	—	48.00	1728	34.00	52.00	1868	38.00	56.00	2008	60.00	60.00
1590	—	48.00	1730	34.00	52.00	1870	38.00	56.00	2010	60.00	60.00
1592	—	48.00	1732	34.00	52.00	1872	38.00	56.00	2012	60.00	60.00
1594	—	48.00	1734	34.00	52.00	1874	38.00	56.00	2014	60.00	60.00
1596	—	48.00	1736	34.00	52.00	1876	38.00	56.00	2016	60.00	60.00
1598	32.00	48.00	1738	34.00	52.00	1878	38.00	56.00	2018	60.00	60.00
1600	32.00	48.00	1740	34.00	52.00	1880	38.00	56.00	2020	60.00	60.00
1602	32.00	48.00	1742	34.00	52.00	1882	38.00	56.00	2022	60.00	60.00
1604	32.00	48.00	1744	34.00	52.00	1884	38.00	56.00	2024	60.00	60.00
1606	32.00	48.00	1746	34.00	52.00	1886	38.00	56.00	2026	60.00	60.00
1608	32.00	48.00	1748	34.00	52.00	1888	38.00	56.00	2028	60.00	60.00
1610	32.00	48.00	1750	36.00	52.00	1890	38.00	56.00	2030	60.00	60.00
1612	32.00	48.00	1752	36.00	52.00	1892	38.00	56.00	2032	62.00	62.00
1614	32.00	48.00	1754	36.00	52.00	1894	38.00	56.00	2034	62.00	62.00
1616	32.00	48.00	1756	36.00	52.00	1896	38.00	56.00	2036	62.00	62.00
1618	32.00	48.00	1758	36.00	52.00	1898	38.00	56.00	2038	62.00	62.00
1620	32.00	48.00	1760	36.00	52.00	1900	38.00	58.00	2040	62.00	62.00
1622	32.00	48.00	1762	36.00	52.00	1902	38.00	58.00	2042	62.00	62.00
1624	32.00	48.00	1764	36.00	52.00	1904	38.00	58.00	2044	62.00	62.00
1626	32.00	48.00	1766	36.00	54.00	1906	38.00	58.00	2046	62.00	62.00
1628	32.00	48.00	1768	36.00	54.00	1908	38.00	58.00	2048	62.00	62.00
1630	32.00	48.00	1770	36.00	54.00	1910	38.00	58.00	2050	62.00	62.00
1632	32.00	50.00	1772	36.00	54.00	1912	38.00	58.00	2052	62.00	62.00
1634	32.00	50.00	1774	36.00	54.00	1914	38.00	58.00	2054	62.00	62.00
1636	32.00	50.00	1776	36.00	54.00	1916	38.00	58.00	2056	62.00	62.00
1638	32.00	50.00	1778	36.00	54.00	1918	38.00	58.00	2058	62.00	62.00
1640	32.00	50.00	1780	36.00	54.00	1920	38.00	58.00	2060	62.00	62.00
1642	32.00	50.00	1782	36.00	54.00	1922	38.00	58.00	2062	62.00	62.00
1644	32.00	50.00	1784	36.00	54.00	1924	38.00	58.00	2064	62.00	62.00
1646	32.00	50.00	1786	36.00	54.00	1926	38.00	58.00	2066	62.00	62.00
1648	32.00	50.00	1788	36.00	54.00	1928	38.00	58.00	2068	62.00	62.00
1650	34.00	50.00	1790	36.00	54.00	1930	38.00	58.00	2070	62.00	62.00
1652	34.00	50.00	1792	36.00	54.00	1932	38.00	58.00	2072	62.00	62.00
1654	34.00	50.00	1794	36.00	54.00	1934	38.00	58.00	2074	62.00	62.00
1656	34.00	50.00	1796	36.00	54.00	1936	38.00	58.00	2076	62.00	62.00
1658	34.00	50.00	1798	36.00	54.00	1938	38.00	58.00	2078	62.00	62.00
1660	34.00	50.00	1800	36.00	54.00	1940	38.00	58.00	2080	62.00	62.00
1662	34.00	50.00	1802	36.00	54.00	1942	38.00	58.00	2082	62.00	62.00

**SFSS FORTNIGHTLY TAX TABLE**

Fortnightly earnings			Fortnightly earnings			Fortnightly earnings			Fortnightly earnings		
Tax-free threshold fortnightly component	No tax-free threshold fortnightly component		Tax-free threshold fortnightly component	No tax-free threshold fortnightly component		Tax-free threshold fortnightly component	No tax-free threshold fortnightly component		Tax-free threshold fortnightly component	No tax-free threshold fortnightly component	
1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2084	62.00	62.00	2224	66.00	90.00	2364	70.00	94.00	2504	76.00	100.00
2086	62.00	62.00	2226	66.00	90.00	2366	72.00	94.00	2506	76.00	100.00
2088	62.00	62.00	2228	66.00	90.00	2368	72.00	94.00	2508	76.00	100.00
2090	62.00	62.00	2230	66.00	90.00	2370	72.00	94.00	2510	76.00	100.00
2092	62.00	62.00	2232	68.00	90.00	2372	72.00	94.00	2512	76.00	100.00
2094	62.00	62.00	2234	68.00	90.00	2374	72.00	96.00	2514	76.00	100.00
2096	62.00	62.00	2236	68.00	90.00	2376	72.00	96.00	2516	76.00	100.00
2098	62.00	62.00	2238	68.00	90.00	2378	72.00	96.00	2518	76.00	100.00
2100	64.00	64.00	2240	68.00	90.00	2380	72.00	96.00	2520	76.00	100.00
2102	64.00	64.00	2242	68.00	90.00	2382	72.00	96.00	2522	76.00	100.00
2104	64.00	64.00	2244	68.00	90.00	2384	72.00	96.00	2524	76.00	102.00
2106	64.00	64.00	2246	68.00	90.00	2386	72.00	96.00	2526	76.00	102.00
2108	64.00	64.00	2248	68.00	90.00	2388	72.00	96.00	2528	76.00	102.00
2110	64.00	64.00	2250	68.00	90.00	2390	72.00	96.00	2530	76.00	102.00
2112	64.00	64.00	2252	68.00	90.00	2392	72.00	96.00	2532	76.00	102.00
2114	64.00	64.00	2254	68.00	90.00	2394	72.00	96.00	2534	76.00	102.00
2116	64.00	64.00	2256	68.00	90.00	2396	72.00	96.00	2536	76.00	102.00
2118	64.00	64.00	2258	68.00	90.00	2398	72.00	96.00	2538	76.00	102.00
2120	64.00	64.00	2260	68.00	90.00	2400	72.00	96.00	2540	76.00	102.00
2122	64.00	64.00	2262	68.00	90.00	2402	72.00	96.00	2542	76.00	102.00
2124	64.00	64.00	2264	68.00	90.00	2404	72.00	96.00	2544	76.00	102.00
2126	64.00	64.00	2266	68.00	90.00	2406	72.00	96.00	2546	76.00	102.00
2128	64.00	64.00	2268	68.00	90.00	2408	72.00	96.00	2548	76.00	102.00
2130	64.00	64.00	2270	68.00	90.00	2410	72.00	96.00	2550	76.00	102.00
2132	64.00	64.00	2272	68.00	90.00	2412	72.00	96.00	2552	76.00	102.00
2134	64.00	64.00	2274	68.00	92.00	2414	72.00	96.00	2554	76.00	102.00
2136	64.00	64.00	2276	68.00	92.00	2416	72.00	96.00	2556	76.00	102.00
2138	64.00	64.00	2278	68.00	92.00	2418	72.00	96.00	2558	76.00	102.00
2140	64.00	64.00	2280	68.00	92.00	2420	72.00	96.00	2560	76.00	102.00
2142	64.00	64.00	2282	68.00	92.00	2422	72.00	96.00	2562	76.00	102.00
2144	64.00	64.00	2284	68.00	92.00	2424	72.00	98.00	2564	76.00	102.00
2146	64.00	64.00	2286	68.00	92.00	2426	72.00	98.00	2566	78.00	102.00
2148	64.00	64.00	2288	68.00	92.00	2428	72.00	98.00	2568	78.00	102.00
2150	64.00	64.00	2290	68.00	92.00	2430	72.00	98.00	2570	78.00	102.00
2152	64.00	86.00	2292	68.00	92.00	2432	74.00	98.00	2572	78.00	102.00
2154	64.00	86.00	2294	68.00	92.00	2434	74.00	98.00	2574	78.00	104.00
2156	64.00	86.00	2296	68.00	92.00	2436	74.00	98.00	2576	78.00	104.00
2158	64.00	86.00	2298	68.00	92.00	2438	74.00	98.00	2578	78.00	104.00
2160	64.00	86.00	2300	70.00	92.00	2440	74.00	98.00	2580	78.00	104.00
2162	64.00	86.00	2302	70.00	92.00	2442	74.00	98.00	2582	78.00	104.00
2164	64.00	86.00	2304	70.00	92.00	2444	74.00	98.00	2584	78.00	104.00
2166	66.00	86.00	2306	70.00	92.00	2446	74.00	98.00	2586	78.00	104.00
2168	66.00	86.00	2308	70.00	92.00	2448	74.00	98.00	2588	78.00	104.00
2170	66.00	86.00	2310	70.00	92.00	2450	74.00	98.00	2590	78.00	104.00
2172	66.00	86.00	2312	70.00	92.00	2452	74.00	98.00	2592	78.00	104.00
2174	66.00	88.00	2314	70.00	92.00	2454	74.00	98.00	2594	78.00	104.00
2176	66.00	88.00	2316	70.00	92.00	2456	74.00	98.00	2596	78.00	104.00
2178	66.00	88.00	2318	70.00	92.00	2458	74.00	98.00	2598	78.00	104.00
2180	66.00	88.00	2320	70.00	92.00	2460	74.00	98.00	2600	78.00	104.00
2182	66.00	88.00	2322	70.00	92.00	2462	74.00	98.00	2602	78.00	104.00
2184	66.00	88.00	2324	70.00	94.00	2464	74.00	98.00	2604	78.00	104.00
2186	66.00	88.00	2326	70.00	94.00	2466	74.00	98.00	2606	78.00	104.00
2188	66.00	88.00	2328	70.00	94.00	2468	74.00	98.00	2608	78.00	104.00
2190	66.00	88.00	2330	70.00	94.00	2470	74.00	98.00	2610	78.00	104.00
2192	66.00	88.00	2332	70.00	94.00	2472	74.00	98.00	2612	78.00	104.00
2194	66.00	88.00	2334	70.00	94.00	2474	74.00	100.00	2614	78.00	104.00
2196	66.00	88.00	2336	70.00	94.00	2476	74.00	100.00	2616	78.00	104.00
2198	66.00	88.00	2338	70.00	94.00	2478	74.00	100.00	2618	78.00	104.00
2200	66.00	88.00	2340	70.00	94.00	2480	74.00	100.00	2620	78.00	104.00
2202	66.00	88.00	2342	70.00	94.00	2482	74.00	100.00	2622	78.00	104.00
2204	66.00	88.00	2344	70.00	94.00	2484	74.00	100.00	2624	78.00	106.00
2206	66.00	88.00	2346	70.00	94.00	2486	74.00	100.00	2626	78.00	106.00
2208	66.00	88.00	2348	70.00	94.00	2488	74.00	100.00	2628	78.00	106.00
2210	66.00	88.00	2350	70.00	94.00	2490	74.00	100.00	2630	78.00	106.00
2212	66.00	88.00	2352	70.00	94.00	2492	74.00	100.00	2632	80.00	106.00
2214	66.00	88.00	2354	70.00	94.00	2494	74.00	100.00	2634	80.00	106.00
2216	66.00	88.00	2356	70.00	94.00	2496	74.00	100.00	2636	80.00	106.00
2218	66.00	88.00	2358	70.00	94.00	2498	74.00	100.00	2638	80.00	106.00
2220	66.00	88.00	2360	70.00	94.00	2500	76.00	100.00	2640	80.00	106.00
2222	66.00	88.00	2362	70.00	94.00	2502	76.00	100.00	2642	80.00	106.00

## 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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2644	80.00	106.00	2684	80.00	108.00	2724	82.00	110.00	2764	82.00	110.00
2646	80.00	106.00	2686	80.00	108.00	2726	82.00	110.00	2766	84.00	110.00
2648	80.00	106.00	2688	80.00	108.00	2728	82.00	110.00	2768	84.00	110.00
2650	80.00	106.00	2690	80.00	108.00	2730	82.00	110.00	2770	84.00	110.00
2652	80.00	106.00	2692	80.00	108.00	2732	82.00	110.00	2772	84.00	110.00
2654	80.00	106.00	2694	80.00	108.00	2734	82.00	110.00	2774	84.00	112.00
2656	80.00	106.00	2696	80.00	108.00	2736	82.00	110.00	2776	84.00	112.00
2658	80.00	106.00	2698	80.00	108.00	2738	82.00	110.00	2778	84.00	112.00
2660	80.00	106.00	2700	82.00	108.00	2740	82.00	110.00	2780	84.00	112.00
2662	80.00	106.00	2702	82.00	108.00	2742	82.00	110.00	2782	84.00	112.00
2664	80.00	106.00	2704	82.00	108.00	2744	82.00	110.00	2784	84.00	112.00
2666	80.00	106.00	2706	82.00	108.00	2746	82.00	110.00	2786	84.00	112.00
2668	80.00	106.00	2708	82.00	108.00	2748	82.00	110.00	2788	112.00	112.00
2670	80.00	106.00	2710	82.00	108.00	2750	82.00	110.00	2790	112.00	112.00
2672	80.00	106.00	2712	82.00	108.00	2752	82.00	110.00	2792	112.00	112.00
2674	80.00	108.00	2714	82.00	108.00	2754	82.00	110.00	2794	112.00	112.00
2676	80.00	108.00	2716	82.00	108.00	2756	82.00	110.00	2796	112.00	112.00
2678	80.00	108.00	2718	82.00	108.00	2758	82.00	110.00	2798	112.00	112.00
2680	80.00	108.00	2720	82.00	108.00	2760	82.00	110.00	2800	112.00	112.00
2682	80.00	108.00	2722	82.00	108.00	2762	82.00	110.00			

❗ Where the payee's fortnightly earnings are more than \$2,800, the SFSS component is \$112 plus 4 cents for each \$1 of fortnightly earnings over \$2,800. Amounts calculated should be rounded to the nearest dollar.

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