

**BUSINESS**

PAYERS

TAX TABLE

NAT 2335-05.2007

SEGMENT

AUDIENCE

FORMAT

PRODUCT ID



**Australian Government**

**Australian Taxation Office**

## **SCHEDULE 14**

### **PAY AS YOU GO (PAYG) WITHHOLDING**

# **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 2007.**



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 SCHEDULE?

This schedule has been produced for use by payers and registered software suppliers in 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 HAS BECOME 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, due to low family income, for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration*, and
- claimed the tax-free threshold with earnings of:
  - \$765 or more if paid weekly
  - \$1,530 or more if paid fortnightly
  - \$3,315 or more if paid monthly, or
  - \$9,945 or more if paid quarterly.

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

- \$448 or more if paid weekly
- \$896 or more if paid fortnightly
- \$1,941.33 or more if paid monthly, or
- \$5,824 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 as shown in the tables below.

### Tax-free threshold claimed

Weekly earnings — $x$ \$	Component rate — $a$ %
0 – 764.99	0.0
765.00 – 852.99	4.0
853.00 – 939.99	4.5
940.00 – 988.99	5.0
989.00 – 1,062.99	5.5
1,063.00 – 1,151.99	6.0
1,152.00 – 1,211.99	6.5
1,212.00 – 1,333.99	7.0
1,334.00 – 1,421.99	7.5
1,422.00 & over	8.0

### No tax-free threshold claimed

Weekly earnings — $x$ \$	Component rate — $a$ %
0 – 447.99	0.0
448.00 – 534.99	4.0
535.00 – 622.99	4.5
623.00 – 671.99	5.0
672.00 – 745.99	5.5
746.00 – 833.99	6.0
834.00 – 894.99	6.5
895.00 – 1,016.99	7.0
1,017.00 – 1,104.99	7.5
1,105.00 & over	8.0

These rates apply to the total earnings of the payee.

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## 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, please seek help from the Tax Office or a professional adviser.

**The information in this publication is current at May 2007.** 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](http://www.ato.gov.au) or contact us.

## 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, ignore cents in the result and then add 99 cents
- monthly, take the sum of the monthly earnings – if this amount ends in 33 cents, add one cent – and multiply this amount by 3/13, ignore cents in the result and then add 99 cents, or
- quarterly, divide the sum of the quarterly earnings by 13, ignore cents in the result and then 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 13/3 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 exactly 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 \$768.62

HELP component =  $\$768.99 \times 4.0\% = \$31.00$  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 2007.

ⓘ You should note that 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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
259	0.1650	0.1650	259	0.1650	0.1650
1125	0.3150	39.1765	448	0.3150	39.1765
2567	0.4150	151.6765	535	0.3550	39.1765
2567 & over	0.4650	280.0419	623	0.3600	39.1765
			672	0.3650	39.1765
			746	0.3700	39.1765
			834	0.3750	39.1765
			895	0.3800	39.1765
			1017	0.3850	39.1765
			1105	0.3900	39.1765
			1125	0.3950	39.1765
			2567	0.4950	151.6765
			2567 & over	0.5450	280.0419

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
110	—	—	110	—	—
318	0.1516	16.7314	318	0.1516	16.7314
374	0.2526	48.9018	374	0.2526	48.9018
570	0.1667	16.7125	570	0.1667	16.7125
1436	0.3150	101.3575	765	0.3150	101.3575
2878	0.4150	244.9729	853	0.3550	101.3575
2878 & over	0.4650	388.8960	940	0.3600	101.3575
			989	0.3650	101.3575
			1063	0.3700	101.3575
			1152	0.3750	101.3575
			1212	0.3800	101.3575
			1334	0.3850	101.3575
			1422	0.3900	101.3575
			1436	0.3950	101.3575
			2878	0.4950	244.9729
			2878 & over	0.5450	388.8960

Foreign residents Scale 3					
NO accumulated HELP debt			WITH accumulated HELP debt		
Weekly earnings (x) less than	a	b	Weekly earnings (x) less than	a	b
\$			\$		
576	0.2900	0.2900	576	0.2900	0.2900
1442	0.3000	6.0592	765	0.3000	6.0592
2884	0.4000	150.2900	853	0.3400	6.0592
2884 & over	0.4500	294.5208	940	0.3450	6.0592
			989	0.3500	6.0592
			1063	0.3550	6.0592
			1152	0.3600	6.0592
			1212	0.3650	6.0592
			1334	0.3700	6.0592
			1422	0.3750	6.0592
			1442	0.3800	6.0592
			2884	0.4800	150.2900
			2884 & over	0.5300	294.5208

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
110	—	—	110	—	—
570	0.1516	16.7314	570	0.1516	16.7314
1436	0.3000	101.4335	765	0.3000	101.4335
2878	0.4000	245.0489	853	0.3400	101.4335
2878 & over	0.4500	388.9720	940	0.3450	101.4335
			989	0.3500	101.4335
			1063	0.3550	101.4335
			1152	0.3600	101.4335
			1212	0.3650	101.4335
			1334	0.3700	101.4335
			1422	0.3750	101.4335
			1436	0.3800	101.4335
			2878	0.4800	245.0489
			2878 & over	0.5300	388.9720

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
110	—	—	110	—	—
537	0.1516	16.7314	537	0.1516	16.7314
570	0.2021	43.8742	570	0.2021	43.8742
631	0.3500	128.2909	631	0.3500	128.2909
1436	0.3075	101.4383	765	0.3075	101.4383
2878	0.4075	245.0537	853	0.3475	101.4383
2878 & over	0.4575	388.9768	940	0.3525	101.4383
			989	0.3575	101.4383
			1063	0.3625	101.4383
			1152	0.3675	101.4383
			1212	0.3725	101.4383
			1334	0.3775	101.4383
			1422	0.3825	101.4383
			1436	0.3875	101.4383
			2878	0.4875	245.0537
			2878 & over	0.5375	388.9768

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	a	b	Weekly earnings (x) less than	a	b
\$			\$		
111	—	—	111	—	—
321	0.1500	16.7308	321	0.1500	16.7308
378	0.2500	48.9231	378	0.2500	48.9231
576	0.1650	16.7310	576	0.1650	16.7310
1442	0.3150	103.2694	765	0.3150	103.2694
2884	0.4150	247.5002	853	0.3550	103.2694
2884 & over	0.4650	391.7310	940	0.3600	103.2694
			989	0.3650	103.2694
			1063	0.3700	103.2694
			1152	0.3750	103.2694
			1212	0.3800	103.2694
			1334	0.3850	103.2694
			1422	0.3900	103.2694
			1442	0.3950	103.2694
			2884	0.4950	247.5002
			2884 & over	0.5450	391.7310

**SAMPLE DATA**

Weekly earnings \$	Weekly HELP component \$
765	31.00
766	31.00
852	34.00
853	38.00
854	38.00
939	42.00
940	47.00
988	49.00
989	54.00
990	55.00
1062	58.00
1063	64.00
1064	64.00
1151	69.00
1152	75.00
1211	79.00
1212	85.00
1333	93.00
1334	100.00
1421	107.00
1422	114.00

Fortnightly earnings \$	Fortnightly HELP component \$
1530	62.00
1532	62.00
1704	68.00
1706	76.00
1708	76.00
1878	84.00
1880	94.00
1976	98.00
1978	108.00
1980	110.00
2124	116.00
2126	128.00
2128	128.00
2302	138.00
2304	150.00
2422	158.00
2424	170.00
2666	186.00
2668	200.00
2842	214.00
2844	228.00

Monthly earnings \$	Monthly HELP component \$
3315.00	134.00
3319.33	134.00
3692.00	147.00
3696.33	165.00
3700.67	165.00
4069.00	182.00
4073.33	204.00
4281.33	212.00
4285.67	234.00
4290.00	238.00
4602.00	251.00
4606.33	277.00
4610.67	277.00
4987.67	299.00
4992.00	325.00
5247.67	342.00
5252.00	368.00
5776.33	403.00
5780.67	433.00
6157.67	464.00
6162.00	494.00

**SAMPLE DATA**

**Weekly withholding amounts incorporating HELP component**

Weekly earnings \$	Amount 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 \$
109	18.00	—	32.00	—	—	—
110	18.00	—	32.00	—	—	—
111	18.00	—	32.00	—	—	—
112	18.00	—	32.00	—	—	—
258	43.00	23.00	75.00	23.00	23.00	22.00
259	43.00	23.00	75.00	23.00	23.00	22.00
317	61.00	31.00	92.00	31.00	31.00	31.00
318	61.00	32.00	92.00	32.00	32.00	31.00
320	62.00	32.00	93.00	32.00	32.00	31.00
321	62.00	32.00	93.00	32.00	32.00	32.00
373	79.00	46.00	108.00	40.00	40.00	45.00
374	79.00	46.00	108.00	40.00	40.00	45.00
377	80.00	46.00	109.00	41.00	41.00	46.00
378	80.00	46.00	110.00	41.00	41.00	46.00
447	102.00	58.00	130.00	51.00	51.00	57.00
448	120.00	58.00	130.00	51.00	51.00	57.00
534	151.00	72.00	155.00	64.00	64.00	72.00
535	154.00	73.00	155.00	65.00	65.00	72.00
536	154.00	73.00	155.00	65.00	65.00	72.00
537	154.00	73.00	156.00	65.00	65.00	72.00
569	166.00	78.00	165.00	70.00	71.00	77.00
570	166.00	79.00	165.00	70.00	72.00	77.00
575	168.00	80.00	167.00	71.00	73.00	78.00
576	169.00	80.00	167.00	72.00	74.00	78.00
622	185.00	95.00	181.00	85.00	90.00	93.00
623	189.00	95.00	181.00	86.00	90.00	93.00
630	191.00	97.00	183.00	88.00	93.00	95.00
631	191.00	98.00	184.00	88.00	93.00	96.00
671	206.00	110.00	196.00	100.00	105.00	108.00
672	210.00	111.00	196.00	100.00	106.00	109.00
745	237.00	134.00	218.00	122.00	128.00	132.00
746	241.00	134.00	218.00	123.00	128.00	132.00
764	248.00	140.00	223.00	128.00	134.00	138.00
765	248.00	171.00	254.00	159.00	165.00	169.00
833	274.00	195.00	277.00	182.00	188.00	193.00
834	278.00	195.00	278.00	182.00	189.00	193.00

Weekly earnings \$	Amount 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 \$
852	285.00	201.00	284.00	189.00	195.00	200.00
853	285.00	206.00	289.00	193.00	200.00	204.00
894	301.00	221.00	303.00	207.00	214.00	219.00
895	306.00	221.00	303.00	208.00	214.00	219.00
939	323.00	237.00	318.00	223.00	230.00	235.00
940	323.00	242.00	323.00	228.00	235.00	240.00
988	342.00	260.00	340.00	245.00	252.00	258.00
989	342.00	265.00	345.00	250.00	257.00	263.00
1016	352.00	275.00	355.00	260.00	267.00	273.00
1017	358.00	275.00	355.00	260.00	268.00	273.00
1062	375.00	292.00	371.00	276.00	284.00	290.00
1063	376.00	298.00	377.00	282.00	290.00	296.00
1104	392.00	313.00	392.00	296.00	305.00	311.00
1105	398.00	313.00	392.00	297.00	305.00	311.00
1124	405.00	321.00	399.00	304.00	312.00	319.00
1125	406.00	321.00	399.00	304.00	312.00	319.00
1151	419.00	331.00	409.00	313.00	322.00	329.00
1152	419.00	337.00	415.00	319.00	328.00	335.00
1211	448.00	359.00	436.00	341.00	350.00	357.00
1212	449.00	366.00	443.00	347.00	356.00	364.00
1333	509.00	412.00	488.00	392.00	402.00	410.00
1334	509.00	419.00	495.00	399.00	409.00	417.00
1421	552.00	453.00	527.00	432.00	442.00	451.00
1422	553.00	461.00	535.00	439.00	450.00	459.00
1435	559.00	466.00	540.00	444.00	455.00	464.00
1436	560.00	466.00	540.00	445.00	455.00	464.00
1441	562.00	469.00	542.00	447.00	458.00	466.00
1442	563.00	469.00	542.00	448.00	458.00	467.00
2004	841.00	747.00	812.00	717.00	732.00	745.00
2005	841.00	748.00	813.00	718.00	733.00	745.00
2566	1119.00	1026.00	1082.00	987.00	1006.00	1023.00
2567	1120.00	1026.00	1082.00	988.00	1007.00	1024.00
2877	1288.00	1180.00	1231.00	1136.00	1158.00	1177.00
2878	1289.00	1180.00	1232.00	1137.00	1158.00	1178.00
2883	1292.00	1183.00	1234.00	1140.00	1161.00	1180.00
2884	1292.00	1183.00	1235.00	1140.00	1162.00	1181.00

❶ 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.

**SAMPLE DATA**

**Fortnightly withholding amounts incorporating HELP component**

Fortnightly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
218	36.00	—	64.00	—	—	—
220	36.00	—	64.00	—	—	—
222	36.00	—	64.00	—	—	—
224	36.00	—	64.00	—	—	—
516	86.00	46.00	150.00	46.00	46.00	44.00
518	86.00	46.00	150.00	46.00	46.00	44.00
634	122.00	62.00	184.00	62.00	62.00	62.00
636	122.00	64.00	184.00	64.00	64.00	62.00
640	124.00	64.00	186.00	64.00	64.00	62.00
642	124.00	64.00	186.00	64.00	64.00	64.00
746	158.00	92.00	216.00	80.00	80.00	90.00
748	158.00	92.00	216.00	80.00	80.00	90.00
754	160.00	92.00	218.00	82.00	82.00	92.00
756	160.00	92.00	220.00	82.00	82.00	92.00
894	204.00	116.00	260.00	102.00	102.00	114.00
896	240.00	116.00	260.00	102.00	102.00	114.00
1068	302.00	144.00	310.00	128.00	128.00	144.00
1070	308.00	146.00	310.00	130.00	130.00	144.00
1072	308.00	146.00	310.00	130.00	130.00	144.00
1074	308.00	146.00	312.00	130.00	130.00	144.00
1138	332.00	156.00	330.00	140.00	142.00	154.00
1140	332.00	158.00	330.00	140.00	144.00	154.00
1150	336.00	160.00	334.00	142.00	146.00	156.00
1152	338.00	160.00	334.00	144.00	148.00	156.00
1244	370.00	190.00	362.00	170.00	180.00	186.00
1246	378.00	190.00	362.00	172.00	180.00	186.00
1260	382.00	194.00	366.00	176.00	186.00	190.00
1262	382.00	196.00	368.00	176.00	186.00	192.00
1342	412.00	220.00	392.00	200.00	210.00	216.00
1344	420.00	222.00	392.00	200.00	212.00	218.00
1490	474.00	268.00	436.00	244.00	256.00	264.00
1492	482.00	268.00	436.00	246.00	256.00	264.00
1528	496.00	280.00	446.00	256.00	268.00	276.00
1530	496.00	342.00	508.00	318.00	330.00	338.00
1666	548.00	390.00	554.00	364.00	376.00	386.00
1668	556.00	390.00	556.00	364.00	378.00	386.00

Fortnightly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
1704	570.00	402.00	568.00	378.00	390.00	400.00
1706	570.00	412.00	578.00	386.00	400.00	408.00
1788	602.00	442.00	606.00	414.00	428.00	438.00
1790	612.00	442.00	606.00	416.00	428.00	438.00
1878	646.00	474.00	636.00	446.00	460.00	470.00
1880	646.00	484.00	646.00	456.00	470.00	480.00
1976	684.00	520.00	680.00	490.00	504.00	516.00
1978	684.00	530.00	690.00	500.00	514.00	526.00
2032	704.00	550.00	710.00	520.00	534.00	546.00
2034	716.00	550.00	710.00	520.00	536.00	546.00
2124	750.00	584.00	742.00	552.00	568.00	580.00
2126	752.00	596.00	754.00	564.00	580.00	592.00
2208	784.00	626.00	784.00	592.00	610.00	622.00
2210	796.00	626.00	784.00	594.00	610.00	622.00
2248	810.00	642.00	798.00	608.00	624.00	638.00
2250	812.00	642.00	798.00	608.00	624.00	638.00
2302	838.00	662.00	818.00	626.00	644.00	658.00
2304	838.00	674.00	830.00	638.00	656.00	670.00
2422	896.00	718.00	872.00	682.00	700.00	714.00
2424	898.00	732.00	886.00	694.00	712.00	728.00
2666	1018.00	824.00	976.00	784.00	804.00	820.00
2668	1018.00	838.00	990.00	798.00	818.00	834.00
2842	1104.00	906.00	1054.00	864.00	884.00	902.00
2844	1106.00	922.00	1070.00	878.00	900.00	918.00
2870	1118.00	932.00	1080.00	888.00	910.00	928.00
2872	1120.00	932.00	1080.00	890.00	910.00	928.00
2882	1124.00	938.00	1084.00	894.00	916.00	932.00
2884	1126.00	938.00	1084.00	896.00	916.00	934.00
4008	1682.00	1494.00	1624.00	1434.00	1464.00	1490.00
4010	1682.00	1496.00	1626.00	1436.00	1466.00	1490.00
5132	2238.00	2052.00	2164.00	1974.00	2012.00	2046.00
5134	2240.00	2052.00	2164.00	1976.00	2014.00	2048.00
5754	2576.00	2360.00	2462.00	2272.00	2316.00	2354.00
5756	2578.00	2360.00	2464.00	2274.00	2316.00	2356.00
5766	2584.00	2366.00	2468.00	2280.00	2322.00	2360.00
5768	2584.00	2366.00	2470.00	2280.00	2324.00	2362.00

**Monthly withholding amounts incorporating HELP component**

Monthly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
472.33	78.00	—	139.00	—	—	—
476.67	78.00	—	139.00	—	—	—
481.00	78.00	—	139.00	—	—	—
485.33	78.00	—	139.00	—	—	—
1118.00	186.00	100.00	325.00	100.00	100.00	95.00
1122.33	186.00	100.00	325.00	100.00	100.00	95.00
1373.67	264.00	134.00	399.00	134.00	134.00	134.00
1378.00	264.00	139.00	399.00	139.00	139.00	134.00
1386.67	269.00	139.00	403.00	139.00	139.00	134.00
1391.00	269.00	139.00	403.00	139.00	139.00	139.00
1616.33	342.00	199.00	468.00	173.00	173.00	195.00
1620.67	342.00	199.00	468.00	173.00	173.00	195.00
1633.67	347.00	199.00	472.00	178.00	178.00	199.00
1638.00	347.00	199.00	477.00	178.00	178.00	199.00
1937.00	442.00	251.00	563.00	221.00	221.00	247.00
1941.33	520.00	251.00	563.00	221.00	221.00	247.00
2314.00	654.00	312.00	672.00	277.00	277.00	312.00
2318.33	667.00	316.00	672.00	282.00	282.00	312.00
2322.67	667.00	316.00	672.00	282.00	282.00	312.00
2327.00	667.00	316.00	676.00	282.00	282.00	312.00
2465.67	719.00	338.00	715.00	303.00	308.00	334.00
2470.00	719.00	342.00	715.00	303.00	312.00	334.00
2491.67	728.00	347.00	724.00	308.00	316.00	338.00
2496.00	732.00	347.00	724.00	312.00	321.00	338.00
2695.33	802.00	412.00	784.00	368.00	390.00	403.00
2699.67	819.00	412.00	784.00	373.00	390.00	403.00
2730.00	828.00	420.00	793.00	381.00	403.00	412.00
2734.33	828.00	425.00	797.00	381.00	403.00	416.00
2907.67	893.00	477.00	849.00	433.00	455.00	468.00
2912.00	910.00	481.00	849.00	433.00	459.00	472.00
3228.33	1027.00	581.00	945.00	529.00	555.00	572.00
3232.67	1044.00	581.00	945.00	533.00	555.00	572.00
3310.67	1075.00	607.00	966.00	555.00	581.00	598.00
3315.00	1075.00	741.00	1101.00	689.00	715.00	732.00
3609.67	1187.00	845.00	1200.00	789.00	815.00	836.00
3614.00	1205.00	845.00	1205.00	789.00	819.00	836.00

Monthly earnings	Amount 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
	\$	\$	\$	\$	\$	\$
3692.00	1235.00	871.00	1231.00	819.00	845.00	867.00
3696.33	1235.00	893.00	1252.00	836.00	867.00	884.00
3874.00	1304.00	958.00	1313.00	897.00	927.00	949.00
3878.33	1326.00	958.00	1313.00	901.00	927.00	949.00
4069.00	1400.00	1027.00	1378.00	966.00	997.00	1018.00
4073.33	1400.00	1049.00	1400.00	988.00	1018.00	1040.00
4281.33	1482.00	1127.00	1473.00	1062.00	1092.00	1118.00
4285.67	1482.00	1148.00	1495.00	1083.00	1114.00	1140.00
4402.67	1525.00	1192.00	1538.00	1127.00	1157.00	1183.00
4407.00	1551.00	1192.00	1538.00	1127.00	1161.00	1183.00
4602.00	1625.00	1265.00	1608.00	1196.00	1231.00	1257.00
4606.33	1629.00	1291.00	1634.00	1222.00	1257.00	1283.00
4784.00	1699.00	1356.00	1699.00	1283.00	1322.00	1348.00
4788.33	1725.00	1356.00	1699.00	1287.00	1322.00	1348.00
4870.67	1755.00	1391.00	1729.00	1317.00	1352.00	1382.00
4875.00	1759.00	1391.00	1729.00	1317.00	1352.00	1382.00
4987.67	1816.00	1434.00	1772.00	1356.00	1395.00	1426.00
4992.00	1816.00	1460.00	1798.00	1382.00	1421.00	1452.00
5247.67	1941.00	1556.00	1889.00	1478.00	1517.00	1547.00
5252.00	1946.00	1586.00	1920.00	1504.00	1543.00	1577.00
5776.33	2206.00	1785.00	2115.00	1699.00	1742.00	1777.00
5780.67	2206.00	1816.00	2145.00	1729.00	1772.00	1807.00
6157.67	2392.00	1963.00	2284.00	1872.00	1915.00	1954.00
6162.00	2396.00	1998.00	2318.00	1902.00	1950.00	1989.00
6218.33	2422.00	2019.00	2340.00	1924.00	1972.00	2011.00
6222.67	2427.00	2019.00	2340.00	1928.00	1972.00	2011.00
6244.33	2435.00	2032.00	2349.00	1937.00	1985.00	2019.00
6248.67	2440.00	2032.00	2349.00	1941.00	1985.00	2024.00
8684.00	3644.00	3237.00	3519.00	3107.00	3172.00	3228.00
8688.33	3644.00	3241.00	3			