

Fortnightly tax table

! FOR PAYMENTS MADE ON OR AFTER 1 JULY 2012

From 1 July 2012, the temporary flood and cyclone reconstruction levy (flood levy) will no longer apply.

WHO SHOULD USE THIS TABLE?

You should use this table if you make any of the following payments on a fortnightly basis:

- salary, wages, allowances and leave loading to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances to office holders (including members of parliament, statutory office holders, defence force members and police officers)
- payments to labour hire workers
- payments to religious practitioners
- government education or training payments
- compensation, sickness or accident payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner).

Also use this table for payments to foreign residents.

Other tax tables may apply if you make payments to shearers, workers in the horticultural industry, performing artists and those engaged on a daily or casual basis.

➤ For a full list of tax tables, visit our website www.ato.gov.au/taxtables

Alternatively, we have a calculator to help work out the correct amount of tax to withhold from payments to most payees. To access the calculator, visit our website at www.ato.gov.au/taxwithheldcalculator

! 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), and 12-D of schedule 1.



Why are withholding rates changing?

The government has changed personal income tax rates so most individuals will have less tax withheld from their pay.

➤ For more information, refer to *Household assistance package – tax reforms* (NAT 74144).

Can you use a formula?

The withholding amounts shown in this table can be expressed in a mathematical form.

If you have developed your own payroll software package, you will need to refer to *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at www.ato.gov.au/taxtables

TAX FILE NUMBER (TFN) DECLARATIONS

The answers your payees provide on their *Tax file number declaration* (NAT 3092) determines the amount you need to withhold from their payments. A *Tax file number declaration* applies to any payments made after you receive the declaration. If you receive an updated declaration from a payee, it will override the previous one.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must complete a *Tax file number declaration* with all available details of the payee and send it to us.

What if a TFN has not been provided?

You must withhold 46.5% from any payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents) if one of the following applies:

- they have not quoted their TFN
- they have not claimed an exemption from quoting their TFN
- they have not advised you that they have applied for a TFN or have made an enquiry with us.

If a payee states at question 1 of the *Tax file number declaration* they have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) with us, they have **28 days** to provide you with their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold 46.5% from a payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents) unless we tell you not to.

⚠ Do not allow for any tax offsets or Medicare levy adjustment. Do not withhold any amount for:

- Higher Education Loan Program (HELP) debts
- Financial Supplement (FS) debts.

What if my payee is under 18?

There is no requirement for payees who are under 18 years of age to provide you with their TFN, provided that the payment you make to them does not exceed:

- \$350 per week (if you pay weekly)
- \$700 per fortnight (if you pay fortnightly)
- \$1,517 per month (if you pay monthly).

How do changes to the tax-free threshold affect your payees?

From 1 July 2012:

- payees who claim the tax-free threshold will have less tax withheld from their pay
- payees who do not claim the tax-free threshold will have more tax withheld from their pay.

A payee can claim the tax-free threshold from only one payer at a time, generally, from the payee's main source of income.

⚠ If your payee believes that for their circumstances the amount you withhold will be too much, they may apply to us for a variation to reduce the amount of withholding.

For more information, refer to *PAYG withholding – varying your PAYG withholding* (NAT 70791) available on our website at www.ato.gov.au

What if your payee is a foreign resident?

If your payee has answered **no** to the question 'Are you an Australian resident for tax purposes?' on their *Tax file number declaration*, you will need to use the foreign resident tax rates.

There are two ways you can withhold from a foreign resident's earnings:

- If they have not given you a valid TFN, you need to withhold 45% for each \$1 of earnings (ignoring any cents).
- If they have given you a valid TFN, you need to withhold the amount calculated in the foreign resident tax rates below, rounding any cents to the nearest dollar.

Foreign resident tax rates

Fortnightly earnings \$	Fortnightly rate
0 to 3,077	32.5 cents for each dollar of earnings
3,078 to 6,923	\$1,000 plus 37 cents for each \$1 of earnings over \$3,077
6,924 and over	\$2,423 plus 45 cents for each \$1 of earnings over \$6,923

Generally, foreign resident payees cannot claim tax offsets. In limited circumstances, they may be entitled to claim a zone or overseas forces offset. If your foreign resident payee has claimed a tax offset on the *Tax file number declaration*, you don't need to make any adjustments to the amount you withhold.

WITHHOLDING DECLARATIONS

A payee may use a *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you. For more information, see page 3.

Payees can also use a *Withholding declaration* to advise you of any changes to their situation that may affect the amount you need to withhold from their payments.

Changes that may affect the amount you need to withhold include:

- becoming or ceasing to be an Australian resident for tax purposes
- claiming or discontinuing a claim for the tax-free threshold
- advising of a HELP or FS debt, or changes to them
- entitlement to a seniors and pensioners tax offset
- upward variation to increase the rate or amount to be withheld.

When your payee provides you with a *Withholding declaration* it will take effect from the next payment you make. If you receive an updated declaration from a payee, it will override the previous one.

❗ A valid *Tax file number declaration* must be in place before your payee can provide you with a *Withholding declaration*.

What if your payee has a HELP or FS debt?

If your payee has an accumulated HELP or FS debt, you may need to withhold additional amounts from their payments. Your payee will need to notify you of this on their *Tax file number declaration* or *Withholding declaration*.

➤ To calculate additional withholding amounts for:

- HELP debts, refer to *Higher Education Loan Program fortnightly tax table* (NAT 2185)
- FS debts, refer to *Student Financial Supplement Scheme fortnightly tax table* (NAT 3307).

❗ If your payee has not given you with their TFN, do not withhold any amount for HELP or FS debts.

ALLOWANCES

Generally, allowances are added to normal earnings and the amount to withhold is calculated on the total amount of earnings and allowances.

➤ For more information, refer to *Withholding from allowances* (NAT 5448).

LEAVE LOADING CHANGES

There is no longer a separate withholding scale for payees who are entitled to leave loading and they will no longer have higher withholding from every pay. These payees will now be taxed more accurately when the leave loading is paid.

Previously, the leave loading scale provided for extra withholding throughout the year to allow \$320 of leave loading to be tax-free when paid.

If you pay leave loading as a lump sum, you now need to use *Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348) to calculate withholding.

If you pay leave loading on a pro-rata basis, then add the leave loading payment to earnings for the period to calculate withholding. That is, instead of the one lump sum payment, you make multiple payments during the year when leave is being taken.

HOLIDAY PAY, LONG SERVICE LEAVE AND EMPLOYMENT TERMINATION PAYMENTS

Payees who continue working for you

You must include holiday pay and long service leave payments as part of normal earnings, except when they are paid on termination of employment.

➤ For more information, refer to *PAYG withholding - calculation sheet - holiday and long service leave payments for continuing employment* (NAT 7138).

Payees who stop working for you

This tax table does not cover any lump sum payments made to a payee who stops working for you.

If a payee has unused annual leave, leave loading or long service leave, refer to *Tax table for unused leave payments on termination of employment* (NAT 3351).

Any other lump sum payments may be employment termination payments, refer to *Tax table for employment termination payments* (NAT 70980).

❗ Do not withhold any amount for HELP or FS debts from lump sum termination payments.

CLAIMING TAX OFFSETS

If your payee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a *Withholding declaration*.

To work out the payee's annual tax offset entitlement into a fortnightly value use the 'Ready reckoner for tax offsets' on page 4. Deduct this amount from the amount shown in column 2 of the table beginning on page 5.

❗ Do not allow for any tax offsets if any of the following apply:

- you are using column 3
- you are using foreign resident rates
- when your payee does not provide you with their TFN.

EXAMPLE

A payee has fortnightly earnings of \$987 and, if using column 2, the amount to be withheld is \$68.

The payee claims a tax offset entitlement of \$1,000 on their *Withholding declaration*.

Use the 'Ready reckoner for tax offsets' on page 4 to find the fortnightly value of \$38.

The total amount to be withheld is worked out as follows:

Amount to be withheld on \$987	\$68.00
less fortnightly offset value	\$38.00
Total amount to be withheld	\$30.00

MEDICARE LEVY ADJUSTMENT

To claim the Medicare levy adjustment available to some low income earners with dependants, your payee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration*.

Some payees may be liable for an increased rate of Medicare levy or the Medicare levy surcharge as a result of new income tests. They can lodge a *Medicare levy variation declaration*, requesting you to increase the amount to be withheld from payments.

➤ For instructions on how to work out the Medicare levy adjustment, refer to *Medicare levy adjustment fortnightly tax table* (NAT 1011).

HOW TO WORK OUT THE WITHHOLDING AMOUNT

To work out the amount you need to withhold, you must:

- 1 Add any allowances and irregular payments that are to be included in this fortnight's pay to the normal fortnightly earnings, ignoring any cents.
- 2 Find your payee's total fortnightly earnings in column 1. If the exact amount is not shown, use the nearest lower figure.
- 3 Use the appropriate column to find the correct amount to withhold. If your payee is:
 - claiming the tax-free threshold, use column 2
 - not claiming the tax-free threshold, use column 3.
- 4 If your payee has an end-of-year entitlement to a tax offset, use the 'Ready reckoner for tax offsets' shown below to convert the payee's estimate of their full-year entitlement into a fortnightly offset value. Then subtract this value from the withholding amount found in step 3.
- 5 If your payee is entitled to make an adjustment for the Medicare levy, subtract the value of the adjustment, determined from the *Medicare levy adjustment fortnightly tax table* (NAT 1011), from the amount found in step 4.
- 6 If your payee has advised you of a HELP or FS debt, add the amount determined from the *Higher Education Loan Program fortnightly tax table* (NAT 2185) or *Student Financial Supplement Scheme fortnightly tax table* (NAT 3307) to the amount you calculated in step 5.

⚠ Do not allow for any tax offsets or Medicare levy adjustment if any of the following apply:

- you use column 3
- you use foreign resident tax rates
- when your payee has not provided you with their TFN.

EXAMPLE

A payee has fortnightly earnings of \$987.99.

To work out the correct amount to withhold, ignore cents and use column 1. As the exact amount (\$987) is not shown, use the nearest lower figure, \$986.

If the payee is:

- claiming the tax-free threshold, use column 2 to find the correct amount to withhold (\$68).
- not claiming the tax-free threshold, use column 3 to find the correct amount to withhold (\$248).

What if there are 27 pay periods in a financial year?

In some years, you may pay your payees 27 times instead of the usual 26. As this table is based on 26 pays, the extra pay may result in insufficient amounts being withheld. You should let your payees know when this occurs so if they are concerned about a shortfall, they can ask you to withhold the additional amount in the table below.

Fortnightly earnings \$	Additional withholding \$
1,390 to 2,999	12
3,000 to 6,799	16
6,800 and over	36

Resident income tax rates from 1 July 2012 (not including Medicare levy)

Taxable income range \$	Tax rate %
0 to 18,200	0
18,201 to 37,000	19
37,001 to 80,000	32.5
80,001 to 180,000	37
Greater than 180,000	45

Ready reckoner for tax offsets

Amount claimed \$	Fortnightly value \$	Amount claimed \$	Fortnightly value \$	Amount claimed \$	Fortnightly value \$
1	—	70	3.00	1173	45.00
2	—	80	3.00	1200	46.00
3	—	90	3.00	1300	49.00
4	—	100	4.00	1400	53.00
5	—	200	8.00	1500	57.00
6	—	300	11.00	1600	61.00
7	—	338	13.00	1700	65.00
8	—	400	15.00	1750	67.00
9	—	500	19.00	1800	68.00
10	—	600	23.00	1900	72.00
20	1.00	700	27.00	2000	76.00
30	1.00	800	30.00	2250	86.00
40	2.00	850	32.00	2500	95.00
50	2.00	900	34.00	3000	114.00
57	2.00	1000	38.00		
60	2.00	1100	42.00		

If the exact tax offset amount claimed is not shown in the ready reckoner, add the values for an appropriate combination.

EXAMPLE

Tax offsets of \$422 claimed. Add values of \$400, \$20 and \$2
 = \$15.00 + \$1.00 + \$0.00
 = \$16.00

Therefore, reduce the amount to be withheld by \$16.00.

PAYG WITHHOLDING PUBLICATIONS

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from our website at www.ato.gov.au/paygw

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the following:

- *Tax file number declaration* (NAT 3092)
- *Withholding declaration* (NAT 3093).

FORTNIGHTLY TAX TABLE – INCORPORATING MEDICARE LEVY

❗ Leave loading column has been removed from this tax table. For more information about leave loading changes, see page 3.

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2.00	—	—	172.00	—	36.00	342.00	—	74.00	512.00	—	112.00	682.00	—	148.00
4.00	—	—	174.00	—	36.00	344.00	—	74.00	514.00	—	112.00	684.00	—	150.00
6.00	—	2.00	176.00	—	36.00	346.00	—	74.00	516.00	—	112.00	686.00	—	150.00
8.00	—	2.00	178.00	—	38.00	348.00	—	74.00	518.00	—	112.00	688.00	—	150.00
10.00	—	2.00	180.00	—	38.00	350.00	—	76.00	520.00	—	112.00	690.00	—	150.00
12.00	—	2.00	182.00	—	38.00	352.00	—	76.00	522.00	—	114.00	692.00	—	150.00
14.00	—	2.00	184.00	—	38.00	354.00	—	76.00	524.00	—	114.00	694.00	—	152.00
16.00	—	4.00	186.00	—	38.00	356.00	—	76.00	526.00	—	114.00	696.00	—	152.00
18.00	—	4.00	188.00	—	40.00	358.00	—	76.00	528.00	—	114.00	698.00	—	152.00
20.00	—	4.00	190.00	—	40.00	360.00	—	78.00	530.00	—	116.00	700.00	—	152.00
22.00	—	4.00	192.00	—	40.00	362.00	—	78.00	532.00	—	116.00	702.00	—	154.00
24.00	—	4.00	194.00	—	40.00	364.00	—	78.00	534.00	—	116.00	704.00	—	154.00
26.00	—	4.00	196.00	—	42.00	366.00	—	78.00	536.00	—	116.00	706.00	—	154.00
28.00	—	6.00	198.00	—	42.00	368.00	—	80.00	538.00	—	116.00	708.00	—	154.00
30.00	—	6.00	200.00	—	42.00	370.00	—	80.00	540.00	—	118.00	710.00	—	154.00
32.00	—	6.00	202.00	—	42.00	372.00	—	80.00	542.00	—	118.00	712.00	—	156.00
34.00	—	6.00	204.00	—	42.00	374.00	—	80.00	544.00	—	118.00	714.00	2.00	156.00
36.00	—	6.00	206.00	—	44.00	376.00	—	80.00	546.00	—	118.00	716.00	2.00	156.00
38.00	—	8.00	208.00	—	44.00	378.00	—	82.00	548.00	—	120.00	718.00	2.00	156.00
40.00	—	8.00	210.00	—	44.00	380.00	—	82.00	550.00	—	120.00	720.00	2.00	158.00
42.00	—	8.00	212.00	—	44.00	382.00	—	82.00	552.00	—	120.00	722.00	2.00	158.00
44.00	—	8.00	214.00	—	46.00	384.00	—	82.00	554.00	—	120.00	724.00	4.00	158.00
46.00	—	8.00	216.00	—	46.00	386.00	—	84.00	556.00	—	120.00	726.00	4.00	160.00
48.00	—	10.00	218.00	—	46.00	388.00	—	84.00	558.00	—	122.00	728.00	4.00	160.00
50.00	—	10.00	220.00	—	46.00	390.00	—	84.00	560.00	—	122.00	730.00	4.00	160.00
52.00	—	10.00	222.00	—	46.00	392.00	—	84.00	562.00	—	122.00	732.00	4.00	162.00
54.00	—	10.00	224.00	—	48.00	394.00	—	84.00	564.00	—	122.00	734.00	4.00	162.00
56.00	—	10.00	226.00	—	48.00	396.00	—	86.00	566.00	—	124.00	736.00	6.00	162.00
58.00	—	12.00	228.00	—	48.00	398.00	—	86.00	568.00	—	124.00	738.00	6.00	164.00
60.00	—	12.00	230.00	—	48.00	400.00	—	86.00	570.00	—	124.00	740.00	6.00	164.00
62.00	—	12.00	232.00	—	50.00	402.00	—	86.00	572.00	—	124.00	742.00	6.00	164.00
64.00	—	12.00	234.00	—	50.00	404.00	—	88.00	574.00	—	124.00	744.00	6.00	166.00
66.00	—	12.00	236.00	—	50.00	406.00	—	88.00	576.00	—	126.00	746.00	8.00	166.00
68.00	—	12.00	238.00	—	50.00	408.00	—	88.00	578.00	—	126.00	748.00	8.00	166.00
70.00	—	14.00	240.00	—	50.00	410.00	—	88.00	580.00	—	126.00	750.00	8.00	168.00
72.00	—	14.00	242.00	—	52.00	412.00	—	88.00	582.00	—	126.00	752.00	8.00	168.00
74.00	—	14.00	244.00	—	52.00	414.00	—	90.00	584.00	—	128.00	754.00	8.00	168.00
76.00	—	14.00	246.00	—	52.00	416.00	—	90.00	586.00	—	128.00	756.00	10.00	170.00
78.00	—	14.00	248.00	—	52.00	418.00	—	90.00	588.00	—	128.00	758.00	10.00	170.00
80.00	—	16.00	250.00	—	52.00	420.00	—	90.00	590.00	—	128.00	760.00	10.00	170.00
82.00	—	16.00	252.00	—	54.00	422.00	—	92.00	592.00	—	128.00	762.00	10.00	172.00
84.00	—	16.00	254.00	—	54.00	424.00	—	92.00	594.00	—	130.00	764.00	10.00	172.00
86.00	—	16.00	256.00	—	54.00	426.00	—	92.00	596.00	—	130.00	766.00	10.00	172.00
88.00	—	16.00	258.00	—	54.00	428.00	—	92.00	598.00	—	130.00	768.00	12.00	174.00
90.00	—	18.00	260.00	—	56.00	430.00	—	92.00	600.00	—	130.00	770.00	12.00	174.00
92.00	—	18.00	262.00	—	56.00	432.00	—	94.00	602.00	—	130.00	772.00	12.00	174.00
94.00	—	18.00	264.00	—	56.00	434.00	—	94.00	604.00	—	132.00	774.00	12.00	176.00
96.00	—	18.00	266.00	—	56.00	436.00	—	94.00	606.00	—	132.00	776.00	12.00	176.00
98.00	—	20.00	268.00	—	56.00	438.00	—	94.00	608.00	—	132.00	778.00	14.00	176.00
100.00	—	20.00	270.00	—	58.00	440.00	—	96.00	610.00	—	132.00	780.00	14.00	178.00
102.00	—	20.00	272.00	—	58.00	442.00	—	96.00	612.00	—	134.00	782.00	14.00	178.00
104.00	—	20.00	274.00	—	58.00	444.00	—	96.00	614.00	—	134.00	784.00	14.00	178.00
106.00	—	22.00	276.00	—	58.00	446.00	—	96.00	616.00	—	134.00	786.00	14.00	180.00
108.00	—	22.00	278.00	—	60.00	448.00	—	96.00	618.00	—	134.00	788.00	16.00	180.00
110.00	—	22.00	280.00	—	60.00	450.00	—	98.00	620.00	—	134.00	790.00	16.00	182.00
112.00	—	22.00	282.00	—	60.00	452.00	—	98.00	622.00	—	136.00	792.00	16.00	182.00
114.00	—	22.00	284.00	—	60.00	454.00	—	98.00	624.00	—	136.00	794.00	16.00	182.00
116.00	—	24.00	286.00	—	60.00	456.00	—	98.00	626.00	—	136.00	796.00	18.00	184.00
118.00	—	24.00	288.00	—	62.00	458.00	—	100.00	628.00	—	136.00	798.00	18.00	184.00
120.00	—	24.00	290.00	—	62.00	460.00	—	100.00	630.00	—	138.00	800.00	18.00	184.00
122.00	—	24.00	292.00	—	62.00	462.00	—	100.00	632.00	—	138.00	802.00	20.00	186.00
124.00	—	26.00	294.00	—	62.00	464.00	—	100.00	634.00	—	138.00	804.00	20.00	186.00
126.00	—	26.00	296.00	—	64.00	466.00	—	100.00	636.00	—	138.00	806.00	20.00	186.00
128.00	—	26.00	298.00	—	64.00	468.00	—	102.00	638.00	—	138.00	808.00	20.00	188.00
130.00	—	26.00	300.00	—	64.00	470.00	—	102.00	640.00	—	140.00	810.00	22.00	188.00
132.00	—	26.00	302.00	—	64.00	472.00	—	102.00	642.00	—	140.00	812.00	22.00	188.00
134.00	—	28.00	304.00	—	64.00	474.00	—	102.00	644.00	—	140.00	814.00	22.00	190.00
136.00	—	28.00	306.00	—	66.00	476.00	—	104.00	646.00	—	140.00	816.00	24.00	190.00
138.00	—	28.00	308.00	—	66.00	478.00	—	104.00	648.00	—	142.00	818.00	24.00	190.00
140.00	—	28.00	310.00	—	66.00	480.00	—	104.00	650.00	—	142.00	820.00	24.00	192.00
142.00	—	30.00	312.00	—	66.00	482.00	—	104.00	652.00	—	142.00	822.00	26.00	192.00
144.00	—	30.00	314.00	—	68.00	484.00	—	104.00	654.00	—	142.00	824.00	26.00	192.00
146.00	—	30.00	316.00	—	68.00	486.00	—	106.00	656.00	—	142.00	826.00	26.00	194.00
148.00	—	30.00	318.00	—	68.00	488.00	—	106.00	658.00	—	144.00	828.00	26.00	194.00
150.00	—	30.00	320.00	—	68.00	490.00	—	106.00	660.00	—	144.00	830.00	28.00	194.00
152.00	—	32.00	322.00	—	68.00	492.00	—	106.00	662.00	—	144.00	832.00	28.00	196.00
154.00	—	32.00	324.00	—	70.00	494.00	—	108.00	664.00	—	144.00	834.00	28.00	196.00
156.00	—	32.00	326.00	—	70.00	496.00	—	108.00	666.00	—	146.00	836.00	30.00	196.00
158.00	—	32.00	328.00	—	70.00	498.00	—	108.00	668.00	—	146.00	838.00	30.00	198.00
160.00	—	34.00	330.00	—	70.00	500.00	—	108.00	670.00	—	146.00	840.00	30.00	198.00
162.00	—	34.00	332.00	—	72.00	502.00	—	108.00	672.00	—	146.00	842.00	30.00	198.00
164.00	—	34.00	334.00	—	72.00	504.00	—	110.00	674.00	—	146.0			

FORTNIGHTLY TAX TABLE – INCORPORATING MEDICARE LEVY

❗ Leave loading column has been removed from this tax table. For more information about leave loading changes, see page 3.

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
852.00	34.00	202.00	1022.00	74.00	260.00	1192.00	110.00	318.00	1362.00	144.00	378.00	1532.00	194.00	436.00
854.00	34.00	202.00	1024.00	76.00	262.00	1194.00	110.00	320.00	1364.00	146.00	378.00	1534.00	196.00	436.00
856.00	34.00	204.00	1026.00	76.00	262.00	1196.00	110.00	320.00	1366.00	146.00	378.00	1536.00	196.00	436.00
858.00	36.00	204.00	1028.00	76.00	262.00	1198.00	112.00	320.00	1368.00	146.00	380.00	1538.00	196.00	438.00
860.00	36.00	204.00	1030.00	76.00	264.00	1200.00	112.00	322.00	1370.00	146.00	380.00	1540.00	198.00	438.00
862.00	36.00	206.00	1032.00	78.00	264.00	1202.00	112.00	322.00	1372.00	146.00	380.00	1542.00	198.00	438.00
864.00	38.00	206.00	1034.00	78.00	264.00	1204.00	112.00	322.00	1374.00	148.00	382.00	1544.00	198.00	440.00
866.00	38.00	208.00	1036.00	78.00	266.00	1206.00	112.00	324.00	1376.00	148.00	382.00	1546.00	200.00	440.00
868.00	38.00	208.00	1038.00	78.00	266.00	1208.00	114.00	324.00	1378.00	148.00	382.00	1548.00	200.00	440.00
870.00	38.00	208.00	1040.00	78.00	266.00	1210.00	114.00	324.00	1380.00	148.00	384.00	1550.00	200.00	442.00
872.00	40.00	210.00	1042.00	80.00	268.00	1212.00	114.00	326.00	1382.00	148.00	384.00	1552.00	202.00	442.00
874.00	40.00	210.00	1044.00	80.00	268.00	1214.00	114.00	326.00	1384.00	150.00	384.00	1554.00	202.00	442.00
876.00	40.00	210.00	1046.00	80.00	268.00	1216.00	114.00	326.00	1386.00	150.00	386.00	1556.00	204.00	444.00
878.00	42.00	212.00	1048.00	80.00	270.00	1218.00	116.00	328.00	1388.00	150.00	386.00	1558.00	204.00	444.00
880.00	42.00	212.00	1050.00	80.00	270.00	1220.00	116.00	328.00	1390.00	150.00	386.00	1560.00	204.00	444.00
882.00	42.00	212.00	1052.00	82.00	270.00	1222.00	116.00	330.00	1392.00	150.00	388.00	1562.00	206.00	446.00
884.00	42.00	214.00	1054.00	82.00	272.00	1224.00	116.00	330.00	1394.00	152.00	388.00	1564.00	206.00	446.00
886.00	44.00	214.00	1056.00	82.00	272.00	1226.00	116.00	330.00	1396.00	152.00	388.00	1566.00	206.00	446.00
888.00	44.00	214.00	1058.00	82.00	272.00	1228.00	118.00	332.00	1398.00	152.00	390.00	1568.00	208.00	448.00
890.00	44.00	216.00	1060.00	82.00	274.00	1230.00	118.00	332.00	1400.00	152.00	390.00	1570.00	208.00	448.00
892.00	46.00	216.00	1062.00	84.00	274.00	1232.00	118.00	332.00	1402.00	152.00	390.00	1572.00	208.00	448.00
894.00	46.00	216.00	1064.00	84.00	274.00	1234.00	118.00	334.00	1404.00	154.00	392.00	1574.00	210.00	450.00
896.00	46.00	218.00	1066.00	84.00	276.00	1236.00	118.00	334.00	1406.00	154.00	392.00	1576.00	210.00	450.00
898.00	48.00	218.00	1068.00	84.00	276.00	1238.00	120.00	334.00	1408.00	154.00	392.00	1578.00	210.00	452.00
900.00	48.00	218.00	1070.00	84.00	276.00	1240.00	120.00	336.00	1410.00	154.00	394.00	1580.00	212.00	452.00
902.00	48.00	220.00	1072.00	86.00	278.00	1242.00	120.00	336.00	1412.00	154.00	394.00	1582.00	212.00	452.00
904.00	48.00	220.00	1074.00	86.00	278.00	1244.00	120.00	336.00	1414.00	156.00	394.00	1584.00	212.00	454.00
906.00	50.00	220.00	1076.00	86.00	280.00	1246.00	120.00	338.00	1416.00	156.00	396.00	1586.00	214.00	454.00
908.00	50.00	222.00	1078.00	86.00	280.00	1248.00	122.00	338.00	1418.00	156.00	396.00	1588.00	214.00	454.00
910.00	50.00	222.00	1080.00	86.00	280.00	1250.00	122.00	338.00	1420.00	156.00	396.00	1590.00	214.00	456.00
912.00	52.00	222.00	1082.00	88.00	282.00	1252.00	122.00	340.00	1422.00	158.00	398.00	1592.00	216.00	456.00
914.00	52.00	224.00	1084.00	88.00	282.00	1254.00	122.00	340.00	1424.00	158.00	398.00	1594.00	216.00	456.00
916.00	52.00	224.00	1086.00	88.00	282.00	1256.00	122.00	340.00	1426.00	158.00	398.00	1596.00	216.00	458.00
918.00	52.00	224.00	1088.00	88.00	284.00	1258.00	124.00	342.00	1428.00	160.00	400.00	1598.00	218.00	458.00
920.00	54.00	226.00	1090.00	88.00	284.00	1260.00	124.00	342.00	1430.00	160.00	400.00	1600.00	218.00	458.00
922.00	54.00	226.00	1092.00	90.00	284.00	1262.00	124.00	342.00	1432.00	160.00	402.00	1602.00	218.00	460.00
924.00	54.00	226.00	1094.00	90.00	286.00	1264.00	124.00	344.00	1434.00	162.00	402.00	1604.00	220.00	460.00
926.00	56.00	228.00	1096.00	90.00	286.00	1266.00	126.00	344.00	1436.00	162.00	402.00	1606.00	220.00	460.00
928.00	56.00	228.00	1098.00	90.00	286.00	1268.00	126.00	344.00	1438.00	162.00	404.00	1608.00	220.00	462.00
930.00	56.00	228.00	1100.00	90.00	288.00	1270.00	126.00	346.00	1440.00	164.00	404.00	1610.00	222.00	462.00
932.00	56.00	230.00	1102.00	92.00	288.00	1272.00	126.00	346.00	1442.00	164.00	404.00	1612.00	222.00	462.00
934.00	56.00	230.00	1104.00	92.00	288.00	1274.00	126.00	346.00	1444.00	164.00	406.00	1614.00	222.00	464.00
936.00	58.00	232.00	1106.00	92.00	290.00	1276.00	128.00	348.00	1446.00	166.00	406.00	1616.00	224.00	464.00
938.00	58.00	232.00	1108.00	92.00	290.00	1278.00	128.00	348.00	1448.00	166.00	406.00	1618.00	224.00	464.00
940.00	58.00	232.00	1110.00	94.00	290.00	1280.00	128.00	348.00	1450.00	166.00	408.00	1620.00	224.00	466.00
942.00	58.00	234.00	1112.00	94.00	292.00	1282.00	128.00	350.00	1452.00	168.00	408.00	1622.00	226.00	466.00
944.00	58.00	234.00	1114.00	94.00	292.00	1284.00	128.00	350.00	1454.00	168.00	408.00	1624.00	226.00	466.00
946.00	60.00	234.00	1116.00	94.00	292.00	1286.00	130.00	350.00	1456.00	168.00	410.00	1626.00	228.00	468.00
948.00	60.00	236.00	1118.00	94.00	294.00	1288.00	130.00	352.00	1458.00	170.00	410.00	1628.00	228.00	468.00
950.00	60.00	236.00	1120.00	96.00	294.00	1290.00	130.00	352.00	1460.00	170.00	410.00	1630.00	228.00	468.00
952.00	60.00	236.00	1122.00	96.00	294.00	1292.00	130.00	354.00	1462.00	170.00	412.00	1632.00	230.00	470.00
954.00	62.00	238.00	1124.00	96.00	296.00	1294.00	130.00	354.00	1464.00	172.00	412.00	1634.00	230.00	470.00
956.00	62.00	238.00	1126.00	96.00	296.00	1296.00	132.00	354.00	1466.00	172.00	412.00	1636.00	230.00	470.00
958.00	62.00	238.00	1128.00	96.00	296.00	1298.00	132.00	356.00	1468.00	172.00	414.00	1638.00	232.00	472.00
960.00	62.00	240.00	1130.00	98.00	298.00	1300.00	132.00	356.00	1470.00	174.00	414.00	1640.00	232.00	472.00
962.00	62.00	240.00	1132.00	98.00	298.00	1302.00	132.00	356.00	1472.00	174.00	414.00	1642.00	232.00	472.00
964.00	64.00	240.00	1134.00	98.00	298.00	1304.00	132.00	358.00	1474.00	174.00	416.00	1644.00	234.00	474.00
966.00	64.00	242.00	1136.00	98.00	300.00	1306.00	134.00	358.00	1476.00	176.00	416.00	1646.00	234.00	474.00
968.00	64.00	242.00	1138.00	98.00	300.00	1308.00	134.00	358.00	1478.00	176.00	416.00	1648.00	234.00	476.00
970.00	64.00	242.00	1140.00	100.00	300.00	1310.00	134.00	360.00	1480.00	176.00	418.00	1650.00	236.00	476.00
972.00	64.00	244.00	1142.00	100.00	302.00	1312.00	134.00	360.00	1482.00	178.00	418.00	1652.00	236.00	476.00
974.00	66.00	244.00	1144.00	100.00	302.00	1314.00	134.00	360.00	1484.00	178.00	418.00	1654.00	236.00	478.00
976.00	66.00	244.00	1146.00	100.00	304.00	1316.00	136.00	362.00	1486.00	180.00	420.00	1656.00	238.00	478.00
978.00	66.00	246.00	1148.00	100.00	304.00	1318.00	136.00	362.00	1488.00	180.00	420.00	1658.00	238.00	478.00
980.00	66.00	246.00	1150.00	102.00	304.00	1320.00	136.00	362.00	1490.00	180.00	420.00	1660.00	238.00	480.00
982.00	66.00	246.00	1152.00	102.00	306.00	1322.00	136.00	364.00	1492.00	182.00	422.00	1662.00	240.00	480.00
984.00	68.00	248.00	1154.00	102.00	306.00	1324.00	136.00	364.00	1494.00	182.00	422.00	1664.00	240.00	480.00
986.00	68.00	248.00	1156.00	102.00	306.00	1326.00	138.00	364.00	1496.00	182.00	422.00	1666.00	240.00	482.00
988.00	68.00	248.00	1158.00	102.00	308.00	1328.00	138							

FORTNIGHTLY TAX TABLE – INCORPORATING MEDICARE LEVY

❗ Leave loading column has been removed from this tax table. For more information about leave loading changes, see page 3.

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1702.00	254.00	494.00	1872.00	312.00	552.00	2042.00	370.00	610.00	2212.00	428.00	668.00	2382.00	486.00	726.00
1704.00	254.00	494.00	1874.00	312.00	552.00	2044.00	370.00	610.00	2214.00	428.00	668.00	2384.00	486.00	726.00
1706.00	254.00	494.00	1876.00	312.00	554.00	2046.00	370.00	610.00	2216.00	430.00	668.00	2386.00	488.00	728.00
1708.00	256.00	496.00	1878.00	314.00	554.00	2048.00	372.00	612.00	2218.00	430.00	670.00	2388.00	488.00	728.00
1710.00	256.00	496.00	1880.00	314.00	554.00	2050.00	372.00	612.00	2220.00	430.00	670.00	2390.00	488.00	728.00
1712.00	256.00	496.00	1882.00	314.00	556.00	2052.00	374.00	612.00	2222.00	432.00	670.00	2392.00	490.00	730.00
1714.00	258.00	498.00	1884.00	316.00	556.00	2054.00	374.00	614.00	2224.00	432.00	672.00	2394.00	490.00	730.00
1716.00	258.00	498.00	1886.00	316.00	556.00	2056.00	374.00	614.00	2226.00	432.00	672.00	2396.00	490.00	730.00
1718.00	258.00	500.00	1888.00	316.00	558.00	2058.00	376.00	616.00	2228.00	434.00	672.00	2398.00	492.00	732.00
1720.00	260.00	500.00	1890.00	318.00	558.00	2060.00	376.00	616.00	2230.00	434.00	674.00	2400.00	492.00	732.00
1722.00	260.00	500.00	1892.00	318.00	558.00	2062.00	376.00	616.00	2232.00	434.00	674.00	2402.00	492.00	734.00
1724.00	260.00	502.00	1894.00	318.00	560.00	2064.00	378.00	618.00	2234.00	436.00	674.00	2404.00	494.00	734.00
1726.00	262.00	502.00	1896.00	320.00	560.00	2066.00	378.00	618.00	2236.00	436.00	676.00	2406.00	494.00	734.00
1728.00	262.00	502.00	1898.00	320.00	560.00	2068.00	378.00	618.00	2238.00	436.00	676.00	2408.00	496.00	736.00
1730.00	262.00	504.00	1900.00	320.00	562.00	2070.00	380.00	620.00	2240.00	438.00	676.00	2410.00	496.00	736.00
1732.00	264.00	504.00	1902.00	322.00	562.00	2072.00	380.00	620.00	2242.00	438.00	678.00	2412.00	496.00	738.00
1734.00	264.00	504.00	1904.00	322.00	562.00	2074.00	380.00	620.00	2244.00	438.00	678.00	2414.00	498.00	738.00
1736.00	264.00	506.00	1906.00	322.00	564.00	2076.00	382.00	622.00	2246.00	440.00	678.00	2416.00	498.00	738.00
1738.00	266.00	506.00	1908.00	324.00	564.00	2078.00	382.00	622.00	2248.00	440.00	680.00	2418.00	498.00	740.00
1740.00	266.00	506.00	1910.00	324.00	564.00	2080.00	382.00	622.00	2250.00	440.00	680.00	2420.00	500.00	740.00
1742.00	266.00	508.00	1912.00	326.00	566.00	2082.00	384.00	624.00	2252.00	442.00	680.00	2422.00	500.00	740.00
1744.00	268.00	508.00	1914.00	326.00	566.00	2084.00	384.00	624.00	2254.00	442.00	682.00	2424.00	500.00	742.00
1746.00	268.00	508.00	1916.00	326.00	566.00	2086.00	384.00	624.00	2256.00	442.00	682.00	2426.00	502.00	742.00
1748.00	268.00	510.00	1918.00	328.00	568.00	2088.00	386.00	626.00	2258.00	444.00	684.00	2428.00	502.00	744.00
1750.00	270.00	510.00	1920.00	328.00	568.00	2090.00	386.00	626.00	2260.00	444.00	684.00	2430.00	502.00	744.00
1752.00	270.00	510.00	1922.00	328.00	568.00	2092.00	386.00	626.00	2262.00	444.00	684.00	2432.00	504.00	744.00
1754.00	270.00	512.00	1924.00	330.00	570.00	2094.00	388.00	628.00	2264.00	446.00	686.00	2434.00	504.00	746.00
1756.00	272.00	512.00	1926.00	330.00	570.00	2096.00	388.00	628.00	2266.00	446.00	686.00	2436.00	504.00	746.00
1758.00	272.00	512.00	1928.00	330.00	570.00	2098.00	388.00	628.00	2268.00	448.00	686.00	2438.00	506.00	748.00
1760.00	272.00	514.00	1930.00	332.00	572.00	2100.00	390.00	630.00	2270.00	448.00	688.00	2440.00	506.00	748.00
1762.00	274.00	514.00	1932.00	332.00	572.00	2102.00	390.00	630.00	2272.00	448.00	688.00	2442.00	506.00	748.00
1764.00	274.00	514.00	1934.00	332.00	572.00	2104.00	390.00	630.00	2274.00	450.00	688.00	2444.00	508.00	750.00
1766.00	276.00	516.00	1936.00	334.00	574.00	2106.00	392.00	632.00	2276.00	450.00	690.00	2446.00	508.00	750.00
1768.00	276.00	516.00	1938.00	334.00	574.00	2108.00	392.00	632.00	2278.00	450.00	690.00	2448.00	508.00	750.00
1770.00	276.00	516.00	1940.00	334.00	574.00	2110.00	392.00	632.00	2280.00	452.00	690.00	2450.00	510.00	752.00
1772.00	278.00	518.00	1942.00	336.00	576.00	2112.00	394.00	634.00	2282.00	452.00	692.00	2452.00	510.00	752.00
1774.00	278.00	518.00	1944.00	336.00	576.00	2114.00	394.00	634.00	2284.00	452.00	692.00	2454.00	510.00	754.00
1776.00	278.00	518.00	1946.00	336.00	576.00	2116.00	394.00	634.00	2286.00	454.00	692.00	2456.00	512.00	754.00
1778.00	280.00	520.00	1948.00	338.00	578.00	2118.00	396.00	636.00	2288.00	454.00	694.00	2458.00	512.00	754.00
1780.00	280.00	520.00	1950.00	338.00	578.00	2120.00	396.00	636.00	2290.00	454.00	694.00	2460.00	512.00	756.00
1782.00	280.00	520.00	1952.00	338.00	578.00	2122.00	398.00	636.00	2292.00	456.00	694.00	2462.00	514.00	756.00
1784.00	282.00	522.00	1954.00	340.00	580.00	2124.00	398.00	638.00	2294.00	456.00	696.00	2464.00	514.00	758.00
1786.00	282.00	522.00	1956.00	340.00	580.00	2126.00	398.00	638.00	2296.00	456.00	696.00	2466.00	514.00	758.00
1788.00	282.00	524.00	1958.00	340.00	582.00	2128.00	400.00	638.00	2298.00	458.00	696.00	2468.00	516.00	758.00
1790.00	284.00	524.00	1960.00	342.00	582.00	2130.00	400.00	640.00	2300.00	458.00	698.00	2470.00	516.00	760.00
1792.00	284.00	524.00	1962.00	342.00	582.00	2132.00	400.00	640.00	2302.00	458.00	698.00	2472.00	516.00	760.00
1794.00	284.00	526.00	1964.00	342.00	584.00	2134.00	402.00	640.00	2304.00	460.00	698.00	2474.00	518.00	760.00
1796.00	286.00	526.00	1966.00	344.00	584.00	2136.00	402.00	642.00	2306.00	460.00	700.00	2476.00	518.00	762.00
1798.00	286.00	526.00	1968.00	344.00	584.00	2138.00	402.00	642.00	2308.00	460.00	700.00	2478.00	520.00	762.00
1800.00	286.00	528.00	1970.00	344.00	586.00	2140.00	404.00	642.00	2310.00	462.00	700.00	2480.00	520.00	764.00
1802.00	288.00	528.00	1972.00	346.00	586.00	2142.00	404.00	644.00	2312.00	462.00	702.00	2482.00	520.00	764.00
1804.00	288.00	528.00	1974.00	346.00	586.00	2144.00	404.00	644.00	2314.00	462.00	702.00	2484.00	522.00	764.00
1806.00	288.00	530.00	1976.00	346.00	588.00	2146.00	406.00	644.00	2316.00	464.00	702.00	2486.00	522.00	766.00
1808.00	290.00	530.00	1978.00	348.00	588.00	2148.00	406.00	646.00	2318.00	464.00	704.00	2488.00	522.00	766.00
1810.00	290.00	530.00	1980.00	348.00	588.00	2150.00	406.00	646.00	2320.00	464.00	704.00	2490.00	524.00	768.00
1812.00	290.00	532.00	1982.00	350.00	590.00	2152.00	408.00	646.00	2322.00	466.00	704.00	2492.00	524.00	768.00
1814.00	292.00	532.00	1984.00	350.00	590.00	2154.00	408.00	648.00	2324.00	466.00	706.00	2494.00	524.00	768.00
1816.00	292.00	532.00	1986.00	350.00	590.00	2156.00	408.00	648.00	2326.00	466.00	706.00	2496.00	526.00	770.00
1818.00	292.00	534.00	1988.00	352.00	592.00	2158.00	410.00	650.00	2328.00	468.00	706.00	2498.00	526.00	770.00
1820.00	294.00	534.00	1990.00	352.00	592.00	2160.00	410.00	650.00	2330.00	468.00	708.00	2500.00	526.00	770.00
1822.00	294.00	534.00	1992.00	352.00	592.00	2162.00	410.00	650.00	2332.00	468.00	708.00	2502.00	528.00	772.00
1824.00	294.00	536.00	1994.00	354.00	594.00	2164.00	412.00	652.00	2334.00	470.00	708.00	2504.00	528.00	772.00
1826.00	296.00	536.00	1996.00	354.00	594.00	2166.00	412.00	652.00	2336.00	470.00	710.00	2506.00	528.00	774.00
1828.00	296.00	536.00	1998.00	354.00	594.00	2168.00	412.00	652.00	2338.00	472.00	710.00	2508.00	530.00	774.00
1830.00	296.00	538.00	2000.00	356.00	596.00	2170.00	414.00	654.00	2340.00	472.00	710.00	2510.00	530.00	774.00
1832.00	298.00	538.00	2002.00	356.00	596.00	2172.00	414.00	654.00	2342.00	472.00	712.00	2512.00	530.00	776.00
1834.00	298.00	538.00	2004.00	356.00	596.00	2174.00	414.00	654.00	2344.00	474.00	712.00	2514.00	532.00	776.00
1836.00	298.00	540.00	2006.00	358.00	598.									

FORTNIGHTLY TAX TABLE – INCORPORATING MEDICARE LEVY

❗ Leave loading column has been removed from this tax table. For more information about leave loading changes, see page 3.

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2552.00	544.00	790.00	2722.00	602.00	856.00	2892.00	660.00	922.00	3062.00	718.00	988.00	3232.00	782.00	1052.00
2554.00	546.00	792.00	2724.00	602.00	858.00	2894.00	660.00	922.00	3064.00	718.00	988.00	3234.00	784.00	1054.00
2556.00	546.00	792.00	2726.00	604.00	858.00	2896.00	662.00	924.00	3066.00	720.00	988.00	3236.00	784.00	1054.00
2558.00	546.00	794.00	2728.00	604.00	858.00	2898.00	662.00	924.00	3068.00	720.00	990.00	3238.00	784.00	1056.00
2560.00	548.00	794.00	2730.00	604.00	860.00	2900.00	662.00	924.00	3070.00	720.00	990.00	3240.00	786.00	1056.00
2562.00	548.00	794.00	2732.00	606.00	860.00	2902.00	664.00	926.00	3072.00	722.00	992.00	3242.00	786.00	1056.00
2564.00	548.00	796.00	2734.00	606.00	862.00	2904.00	664.00	926.00	3074.00	722.00	992.00	3244.00	788.00	1058.00
2566.00	550.00	796.00	2736.00	606.00	862.00	2906.00	664.00	928.00	3076.00	722.00	992.00	3246.00	788.00	1058.00
2568.00	550.00	798.00	2738.00	608.00	862.00	2908.00	666.00	928.00	3078.00	724.00	994.00	3248.00	788.00	1058.00
2570.00	550.00	798.00	2740.00	608.00	864.00	2910.00	666.00	928.00	3080.00	724.00	994.00	3250.00	790.00	1060.00
2572.00	552.00	798.00	2742.00	608.00	864.00	2912.00	666.00	930.00	3082.00	724.00	994.00	3252.00	790.00	1060.00
2574.00	552.00	800.00	2744.00	610.00	864.00	2914.00	668.00	930.00	3084.00	726.00	996.00	3254.00	792.00	1062.00
2576.00	552.00	800.00	2746.00	610.00	866.00	2916.00	668.00	932.00	3086.00	726.00	996.00	3256.00	792.00	1062.00
2578.00	554.00	800.00	2748.00	612.00	866.00	2918.00	668.00	932.00	3088.00	728.00	998.00	3258.00	792.00	1062.00
2580.00	554.00	802.00	2750.00	612.00	868.00	2920.00	670.00	932.00	3090.00	728.00	998.00	3260.00	794.00	1064.00
2582.00	554.00	802.00	2752.00	612.00	868.00	2922.00	670.00	934.00	3092.00	728.00	998.00	3262.00	794.00	1064.00
2584.00	556.00	804.00	2754.00	614.00	868.00	2924.00	670.00	934.00	3094.00	730.00	1000.00	3264.00	794.00	1066.00
2586.00	556.00	804.00	2756.00	614.00	870.00	2926.00	672.00	934.00	3096.00	730.00	1000.00	3266.00	796.00	1066.00
2588.00	556.00	804.00	2758.00	614.00	870.00	2928.00	672.00	936.00	3098.00	732.00	1002.00	3268.00	796.00	1066.00
2590.00	558.00	806.00	2760.00	616.00	872.00	2930.00	672.00	936.00	3100.00	732.00	1002.00	3270.00	798.00	1068.00
2592.00	558.00	806.00	2762.00	616.00	872.00	2932.00	674.00	938.00	3102.00	732.00	1002.00	3272.00	798.00	1068.00
2594.00	558.00	808.00	2764.00	616.00	872.00	2934.00	674.00	938.00	3104.00	734.00	1004.00	3274.00	798.00	1068.00
2596.00	560.00	808.00	2766.00	618.00	874.00	2936.00	674.00	938.00	3106.00	734.00	1004.00	3276.00	800.00	1070.00
2598.00	560.00	808.00	2768.00	618.00	874.00	2938.00	676.00	940.00	3108.00	734.00	1006.00	3278.00	800.00	1070.00
2600.00	560.00	810.00	2770.00	618.00	874.00	2940.00	676.00	940.00	3110.00	736.00	1006.00	3280.00	802.00	1072.00
2602.00	562.00	810.00	2772.00	620.00	876.00	2942.00	676.00	942.00	3112.00	736.00	1006.00	3282.00	802.00	1072.00
2604.00	562.00	810.00	2774.00	620.00	876.00	2944.00	678.00	942.00	3114.00	738.00	1008.00	3284.00	802.00	1072.00
2606.00	562.00	812.00	2776.00	620.00	878.00	2946.00	678.00	942.00	3116.00	738.00	1008.00	3286.00	804.00	1074.00
2608.00	564.00	812.00	2778.00	622.00	878.00	2948.00	680.00	944.00	3118.00	738.00	1008.00	3288.00	804.00	1074.00
2610.00	564.00	814.00	2780.00	622.00	878.00	2950.00	680.00	944.00	3120.00	740.00	1010.00	3290.00	804.00	1076.00
2612.00	564.00	814.00	2782.00	622.00	880.00	2952.00	680.00	944.00	3122.00	740.00	1010.00	3292.00	806.00	1076.00
2614.00	566.00	814.00	2784.00	624.00	880.00	2954.00	682.00	946.00	3124.00	742.00	1012.00	3294.00	806.00	1076.00
2616.00	566.00	816.00	2786.00	624.00	882.00	2956.00	682.00	946.00	3126.00	742.00	1012.00	3296.00	808.00	1078.00
2618.00	566.00	816.00	2788.00	624.00	882.00	2958.00	682.00	948.00	3128.00	742.00	1012.00	3298.00	808.00	1078.00
2620.00	568.00	818.00	2790.00	626.00	882.00	2960.00	684.00	948.00	3130.00	744.00	1014.00	3300.00	808.00	1078.00
2622.00	568.00	818.00	2792.00	626.00	884.00	2962.00	684.00	948.00	3132.00	744.00	1014.00	3302.00	810.00	1080.00
2624.00	568.00	818.00	2794.00	626.00	884.00	2964.00	684.00	950.00	3134.00	744.00	1016.00	3304.00	810.00	1080.00
2626.00	570.00	820.00	2796.00	628.00	884.00	2966.00	686.00	950.00	3136.00	746.00	1016.00	3306.00	812.00	1082.00
2628.00	570.00	820.00	2798.00	628.00	886.00	2968.00	686.00	952.00	3138.00	746.00	1016.00	3308.00	812.00	1082.00
2630.00	570.00	820.00	2800.00	628.00	886.00	2970.00	686.00	952.00	3140.00	748.00	1018.00	3310.00	812.00	1082.00
2632.00	572.00	822.00	2802.00	630.00	888.00	2972.00	688.00	952.00	3142.00	748.00	1018.00	3312.00	814.00	1084.00
2634.00	572.00	822.00	2804.00	630.00	888.00	2974.00	688.00	954.00	3144.00	748.00	1018.00	3314.00	814.00	1084.00
2636.00	572.00	824.00	2806.00	630.00	888.00	2976.00	688.00	954.00	3146.00	750.00	1020.00	3316.00	814.00	1086.00
2638.00	574.00	824.00	2808.00	632.00	890.00	2978.00	690.00	954.00	3148.00	750.00	1020.00	3318.00	816.00	1086.00
2640.00	574.00	824.00	2810.00	632.00	890.00	2980.00	690.00	956.00	3150.00	752.00	1022.00	3320.00	816.00	1086.00
2642.00	574.00	826.00	2812.00	632.00	892.00	2982.00	690.00	956.00	3152.00	752.00	1022.00	3322.00	818.00	1088.00
2644.00	576.00	826.00	2814.00	634.00	892.00	2984.00	692.00	958.00	3154.00	752.00	1022.00	3324.00	818.00	1088.00
2646.00	576.00	828.00	2816.00	634.00	892.00	2986.00	692.00	958.00	3156.00	754.00	1024.00	3326.00	818.00	1088.00
2648.00	578.00	828.00	2818.00	634.00	894.00	2988.00	692.00	958.00	3158.00	754.00	1024.00	3328.00	820.00	1090.00
2650.00	578.00	828.00	2820.00	636.00	894.00	2990.00	694.00	960.00	3160.00	754.00	1026.00	3330.00	820.00	1090.00
2652.00	578.00	830.00	2822.00	636.00	894.00	2992.00	694.00	960.00	3162.00	756.00	1026.00	3332.00	822.00	1092.00
2654.00	580.00	830.00	2824.00	636.00	896.00	2994.00	694.00	962.00	3164.00	756.00	1026.00	3334.00	822.00	1092.00
2656.00	580.00	830.00	2826.00	638.00	896.00	2996.00	696.00	962.00	3166.00	758.00	1028.00	3336.00	822.00	1092.00
2658.00	580.00	832.00	2828.00	638.00	898.00	2998.00	696.00	962.00	3168.00	758.00	1028.00	3338.00	824.00	1094.00
2660.00	582.00	832.00	2830.00	638.00	898.00	3000.00	696.00	964.00	3170.00	758.00	1028.00	3340.00	824.00	1094.00
2662.00	582.00	834.00	2832.00	640.00	898.00	3002.00	698.00	964.00	3172.00	760.00	1030.00	3342.00	826.00	1096.00
2664.00	582.00	834.00	2834.00	640.00	900.00	3004.00	698.00	964.00	3174.00	760.00	1030.00	3344.00	826.00	1096.00
2666.00	584.00	834.00	2836.00	640.00	900.00	3006.00	698.00	966.00	3176.00	762.00	1032.00	3346.00	826.00	1096.00
2668.00	584.00	836.00	2838.00	642.00	902.00	3008.00	700.00	966.00	3178.00	762.00	1032.00	3348.00	828.00	1098.00
2670.00	584.00	836.00	2840.00	642.00	902.00	3010.00	700.00	968.00	3180.00	762.00	1032.00	3350.00	828.00	1098.00
2672.00	586.00	838.00	2842.00	642.00	902.00	3012.00	700.00	968.00	3182.00	764.00	1034.00	3352.00	828.00	1098.00
2674.00	586.00	838.00	2844.00	644.00	904.00	3014.00	702.00	968.00	3184.00	764.00	1034.00	3354.00	830.00	1100.00
2676.00	586.00	838.00	2846.00	644.00	904.00	3016.00	702.00	970.00	3186.00	764.00	1036.00	3356.00	830.00	1100.00
2678.00	588.00	840.00	2848.00	646.00	904.00	3018.00	702.00	970.00	3188.00	766.00	1036.00	3358.00	832.00	1102.00
2680.00	588.00	840.00	2850.00	646.00	906.00	3020.00	704.00	972.00	3190.00	766.00	1036.00	3360.00	832.00	1102.00
2682.00	588.00	840.00	2852.00	646.00	906.00	3022.00	704.00	972.00	3192.00	768.00	1038.00	3362.00	832.00	1102.00
2684.00	590.00	842.00	2854.00	648.00	908.00	3024.00	704.00	972.00	3194.00	768.00				

FORTNIGHTLY TAX TABLE – INCORPORATING MEDICARE LEVY

❗ Leave loading column has been removed from this tax table. For more information about leave loading changes, see page 3.

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3402.00	848.00	1118.00	3572.00	914.00	1184.00	3742.00	980.00	1250.00	3912.00	1044.00	1314.00	4082.00	1110.00	1380.00
3404.00	848.00	1118.00	3574.00	914.00	1184.00	3744.00	980.00	1250.00	3914.00	1046.00	1316.00	4084.00	1110.00	1380.00
3406.00	850.00	1120.00	3576.00	916.00	1186.00	3746.00	980.00	1250.00	3916.00	1046.00	1316.00	4086.00	1112.00	1382.00
3408.00	850.00	1120.00	3578.00	916.00	1186.00	3748.00	982.00	1252.00	3918.00	1046.00	1316.00	4088.00	1112.00	1382.00
3410.00	852.00	1122.00	3580.00	916.00	1186.00	3750.00	982.00	1252.00	3920.00	1048.00	1318.00	4090.00	1112.00	1384.00
3412.00	852.00	1122.00	3582.00	918.00	1188.00	3752.00	982.00	1252.00	3922.00	1048.00	1318.00	4092.00	1114.00	1384.00
3414.00	852.00	1122.00	3584.00	918.00	1188.00	3754.00	984.00	1254.00	3924.00	1050.00	1320.00	4094.00	1114.00	1384.00
3416.00	854.00	1124.00	3586.00	918.00	1190.00	3756.00	984.00	1254.00	3926.00	1050.00	1320.00	4096.00	1116.00	1386.00
3418.00	854.00	1124.00	3588.00	920.00	1190.00	3758.00	986.00	1256.00	3928.00	1050.00	1320.00	4098.00	1116.00	1386.00
3420.00	856.00	1126.00	3590.00	920.00	1190.00	3760.00	986.00	1256.00	3930.00	1052.00	1322.00	4100.00	1116.00	1386.00
3422.00	856.00	1126.00	3592.00	922.00	1192.00	3762.00	986.00	1256.00	3932.00	1052.00	1322.00	4102.00	1118.00	1388.00
3424.00	856.00	1126.00	3594.00	922.00	1192.00	3764.00	988.00	1258.00	3934.00	1052.00	1324.00	4104.00	1118.00	1388.00
3426.00	858.00	1128.00	3596.00	922.00	1192.00	3766.00	988.00	1258.00	3936.00	1054.00	1324.00	4106.00	1120.00	1390.00
3428.00	858.00	1128.00	3598.00	924.00	1194.00	3768.00	990.00	1260.00	3938.00	1054.00	1324.00	4108.00	1120.00	1390.00
3430.00	858.00	1128.00	3600.00	924.00	1194.00	3770.00	990.00	1260.00	3940.00	1056.00	1326.00	4110.00	1120.00	1390.00
3432.00	860.00	1130.00	3602.00	926.00	1196.00	3772.00	990.00	1260.00	3942.00	1056.00	1326.00	4112.00	1122.00	1392.00
3434.00	860.00	1130.00	3604.00	926.00	1196.00	3774.00	992.00	1262.00	3944.00	1056.00	1326.00	4114.00	1122.00	1392.00
3436.00	862.00	1132.00	3606.00	926.00	1196.00	3776.00	992.00	1262.00	3946.00	1058.00	1328.00	4116.00	1122.00	1394.00
3438.00	862.00	1132.00	3608.00	928.00	1198.00	3778.00	992.00	1262.00	3948.00	1058.00	1328.00	4118.00	1124.00	1394.00
3440.00	862.00	1132.00	3610.00	928.00	1198.00	3780.00	994.00	1264.00	3950.00	1060.00	1330.00	4120.00	1124.00	1394.00
3442.00	864.00	1134.00	3612.00	928.00	1200.00	3782.00	994.00	1264.00	3952.00	1060.00	1330.00	4122.00	1126.00	1396.00
3444.00	864.00	1134.00	3614.00	930.00	1200.00	3784.00	996.00	1266.00	3954.00	1060.00	1330.00	4124.00	1126.00	1396.00
3446.00	866.00	1136.00	3616.00	930.00	1200.00	3786.00	996.00	1266.00	3956.00	1062.00	1332.00	4126.00	1126.00	1396.00
3448.00	866.00	1136.00	3618.00	932.00	1202.00	3788.00	996.00	1266.00	3958.00	1062.00	1332.00	4128.00	1128.00	1398.00
3450.00	866.00	1136.00	3620.00	932.00	1202.00	3790.00	998.00	1268.00	3960.00	1062.00	1334.00	4130.00	1128.00	1398.00
3452.00	868.00	1138.00	3622.00	932.00	1202.00	3792.00	998.00	1268.00	3962.00	1064.00	1334.00	4132.00	1130.00	1400.00
3454.00	868.00	1138.00	3624.00	934.00	1204.00	3794.00	1000.00	1270.00	3964.00	1064.00	1334.00	4134.00	1130.00	1400.00
3456.00	868.00	1138.00	3626.00	934.00	1204.00	3796.00	1000.00	1270.00	3966.00	1066.00	1336.00	4136.00	1130.00	1400.00
3458.00	870.00	1140.00	3628.00	936.00	1206.00	3798.00	1000.00	1270.00	3968.00	1066.00	1336.00	4138.00	1132.00	1402.00
3460.00	870.00	1140.00	3630.00	936.00	1206.00	3800.00	1002.00	1272.00	3970.00	1066.00	1336.00	4140.00	1132.00	1402.00
3462.00	872.00	1142.00	3632.00	936.00	1206.00	3802.00	1002.00	1272.00	3972.00	1068.00	1338.00	4142.00	1134.00	1404.00
3464.00	872.00	1142.00	3634.00	938.00	1208.00	3804.00	1002.00	1272.00	3974.00	1068.00	1338.00	4144.00	1134.00	1404.00
3466.00	872.00	1142.00	3636.00	938.00	1208.00	3806.00	1004.00	1274.00	3976.00	1070.00	1340.00	4146.00	1134.00	1404.00
3468.00	874.00	1144.00	3638.00	938.00	1210.00	3808.00	1004.00	1274.00	3978.00	1070.00	1340.00	4148.00	1136.00	1406.00
3470.00	874.00	1144.00	3640.00	940.00	1210.00	3810.00	1006.00	1276.00	3980.00	1070.00	1340.00	4150.00	1136.00	1406.00
3472.00	876.00	1146.00	3642.00	940.00	1210.00	3812.00	1006.00	1276.00	3982.00	1072.00	1342.00	4152.00	1136.00	1406.00
3474.00	876.00	1146.00	3644.00	942.00	1212.00	3814.00	1006.00	1276.00	3984.00	1072.00	1342.00	4154.00	1138.00	1408.00
3476.00	876.00	1146.00	3646.00	942.00	1212.00	3816.00	1008.00	1278.00	3986.00	1072.00	1344.00	4156.00	1138.00	1408.00
3478.00	878.00	1148.00	3648.00	942.00	1212.00	3818.00	1008.00	1278.00	3988.00	1074.00	1344.00	4158.00	1140.00	1410.00
3480.00	878.00	1148.00	3650.00	944.00	1214.00	3820.00	1010.00	1280.00	3990.00	1074.00	1344.00	4160.00	1140.00	1410.00
3482.00	878.00	1148.00	3652.00	944.00	1214.00	3822.00	1010.00	1280.00	3992.00	1076.00	1346.00	4162.00	1140.00	1410.00
3484.00	880.00	1150.00	3654.00	946.00	1216.00	3824.00	1010.00	1280.00	3994.00	1076.00	1346.00	4164.00	1142.00	1412.00
3486.00	880.00	1150.00	3656.00	946.00	1216.00	3826.00	1012.00	1282.00	3996.00	1076.00	1346.00	4166.00	1142.00	1412.00
3488.00	882.00	1152.00	3658.00	946.00	1216.00	3828.00	1012.00	1282.00	3998.00	1078.00	1348.00	4168.00	1144.00	1414.00
3490.00	882.00	1152.00	3660.00	948.00	1218.00	3830.00	1012.00	1282.00	4000.00	1078.00	1348.00	4170.00	1144.00	1414.00
3492.00	882.00	1152.00	3662.00	948.00	1218.00	3832.00	1014.00	1284.00	4002.00	1080.00	1350.00	4172.00	1144.00	1414.00
3494.00	884.00	1154.00	3664.00	948.00	1220.00	3834.00	1014.00	1284.00	4004.00	1080.00	1350.00	4174.00	1146.00	1416.00
3496.00	884.00	1154.00	3666.00	950.00	1220.00	3836.00	1016.00	1286.00	4006.00	1080.00	1350.00	4176.00	1146.00	1416.00
3498.00	886.00	1156.00	3668.00	950.00	1220.00	3838.00	1016.00	1286.00	4008.00	1082.00	1352.00	4178.00	1146.00	1416.00
3500.00	886.00	1156.00	3670.00	952.00	1222.00	3840.00	1016.00	1286.00	4010.00	1082.00	1352.00	4180.00	1148.00	1418.00
3502.00	886.00	1156.00	3672.00	952.00	1222.00	3842.00	1018.00	1288.00	4012.00	1082.00	1354.00	4182.00	1148.00	1418.00
3504.00	888.00	1158.00	3674.00	952.00	1222.00	3844.00	1018.00	1288.00	4014.00	1084.00	1354.00	4184.00	1150.00	1420.00
3506.00	888.00	1158.00	3676.00	954.00	1224.00	3846.00	1020.00	1290.00	4016.00	1084.00	1354.00	4186.00	1150.00	1420.00
3508.00	888.00	1160.00	3678.00	954.00	1224.00	3848.00	1020.00	1290.00	4018.00	1086.00	1356.00	4188.00	1150.00	1420.00
3510.00	890.00	1160.00	3680.00	956.00	1226.00	3850.00	1020.00	1290.00	4020.00	1086.00	1356.00	4190.00	1152.00	1422.00
3512.00	890.00	1160.00	3682.00	956.00	1226.00	3852.00	1022.00	1292.00	4022.00	1086.00	1356.00	4192.00	1152.00	1422.00
3514.00	892.00	1162.00	3684.00	956.00	1226.00	3854.00	1022.00	1292.00	4024.00	1088.00	1358.00	4194.00	1154.00	1424.00
3516.00	892.00	1162.00	3686.00	958.00	1228.00	3856.00	1022.00	1292.00	4026.00	1088.00	1358.00	4196.00	1154.00	1424.00
3518.00	892.00	1162.00	3688.00	958.00	1228.00	3858.00	1024.00	1294.00	4028.00	1090.00	1360.00	4198.00	1154.00	1424.00
3520.00	894.00	1164.00	3690.00	958.00	1230.00	3860.00	1024.00	1294.00	4030.00	1090.00	1360.00	4200.00	1156.00	1426.00
3522.00	894.00	1164.00	3692.00	960.00	1230.00	3862.00	1026.00	1296.00	4032.00	1090.00	1360.00	4202.00	1156.00	1426.00
3524.00	896.00	1166.00	3694.00	960.00	1230.00	3864.00	1026.00	1296.00	4034.00	1092.00	1362.00	4204.00	1156.00	1426.00
3526.00	896.00	1166.00	3696.00	962.00	1232.00	3866.00	1026.00	1296.00	4036.00	1092.00	1362.00	4206.00	1158.00	1428.00
3528.00	896.00	1166.00	3698.00	962.00	1232.00	3868.00	1028.00	1298.00	4038.00	1092.00	1364.00	4208.00	1158.00	1428.00
3530.00	898.00	1168.00	3700.00	962.00	1232.00	3870.00	1028.00	1298.0						

FORTNIGHTLY TAX TABLE – INCORPORATING MEDICARE LEVY

Leave loading column has been removed from this tax table. For more information about leave loading changes, see page 3.

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold	Fortnightly earnings	With tax-free threshold	No tax-free threshold
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5952.00	1830.00	2100.00	6072.00	1876.00	2146.00	6192.00	1922.00	2192.00	6312.00	1968.00	2246.00	6432.00	2014.00	2302.00
5954.00	1830.00	2100.00	6074.00	1876.00	2146.00	6194.00	1924.00	2194.00	6314.00	1970.00	2246.00	6434.00	2016.00	2302.00
5956.00	1832.00	2102.00	6076.00	1878.00	2148.00	6196.00	1924.00	2194.00	6316.00	1970.00	2248.00	6436.00	2016.00	2304.00
5958.00	1832.00	2102.00	6078.00	1878.00	2148.00	6198.00	1924.00	2194.00	6318.00	1970.00	2248.00	6438.00	2016.00	2304.00
5960.00	1832.00	2104.00	6080.00	1880.00	2150.00	6200.00	1926.00	2196.00	6320.00	1972.00	2250.00	6440.00	2018.00	2306.00
5962.00	1834.00	2104.00	6082.00	1880.00	2150.00	6202.00	1926.00	2196.00	6322.00	1972.00	2250.00	6442.00	2018.00	2306.00
5964.00	1834.00	2104.00	6084.00	1880.00	2150.00	6204.00	1926.00	2196.00	6324.00	1974.00	2252.00	6444.00	2020.00	2308.00
5966.00	1836.00	2106.00	6086.00	1882.00	2152.00	6206.00	1928.00	2198.00	6326.00	1974.00	2252.00	6446.00	2020.00	2308.00
5968.00	1836.00	2106.00	6088.00	1882.00	2152.00	6208.00	1928.00	2198.00	6328.00	1974.00	2254.00	6448.00	2020.00	2310.00
5970.00	1836.00	2106.00	6090.00	1882.00	2154.00	6210.00	1930.00	2200.00	6330.00	1976.00	2254.00	6450.00	2022.00	2310.00
5972.00	1838.00	2108.00	6092.00	1884.00	2154.00	6212.00	1930.00	2200.00	6332.00	1976.00	2256.00	6452.00	2022.00	2310.00
5974.00	1838.00	2108.00	6094.00	1884.00	2154.00	6214.00	1930.00	2200.00	6334.00	1976.00	2256.00	6454.00	2024.00	2312.00
5976.00	1840.00	2110.00	6096.00	1886.00	2156.00	6216.00	1932.00	2202.00	6336.00	1978.00	2256.00	6456.00	2024.00	2312.00
5978.00	1840.00	2110.00	6098.00	1886.00	2156.00	6218.00	1932.00	2202.00	6338.00	1978.00	2258.00	6458.00	2024.00	2314.00
5980.00	1840.00	2110.00	6100.00	1886.00	2156.00	6220.00	1934.00	2204.00	6340.00	1980.00	2258.00	6460.00	2026.00	2314.00
5982.00	1842.00	2112.00	6102.00	1888.00	2158.00	6222.00	1934.00	2204.00	6342.00	1980.00	2260.00	6462.00	2026.00	2316.00
5984.00	1842.00	2112.00	6104.00	1888.00	2158.00	6224.00	1934.00	2204.00	6344.00	1980.00	2260.00	6464.00	2026.00	2316.00
5986.00	1842.00	2114.00	6106.00	1890.00	2160.00	6226.00	1936.00	2206.00	6346.00	1982.00	2262.00	6466.00	2028.00	2318.00
5988.00	1844.00	2114.00	6108.00	1890.00	2160.00	6228.00	1936.00	2206.00	6348.00	1982.00	2262.00	6468.00	2028.00	2318.00
5990.00	1844.00	2114.00	6110.00	1890.00	2160.00	6230.00	1936.00	2208.00	6350.00	1984.00	2264.00	6470.00	2030.00	2320.00
5992.00	1846.00	2116.00	6112.00	1892.00	2162.00	6232.00	1938.00	2208.00	6352.00	1984.00	2264.00	6472.00	2030.00	2320.00
5994.00	1846.00	2116.00	6114.00	1892.00	2162.00	6234.00	1938.00	2210.00	6354.00	1984.00	2266.00	6474.00	2030.00	2322.00
5996.00	1846.00	2116.00	6116.00	1892.00	2164.00	6236.00	1940.00	2210.00	6356.00	1986.00	2266.00	6476.00	2032.00	2322.00
5998.00	1848.00	2118.00	6118.00	1894.00	2164.00	6238.00	1940.00	2212.00	6358.00	1986.00	2268.00	6478.00	2032.00	2324.00
6000.00	1848.00	2118.00	6120.00	1894.00	2164.00	6240.00	1940.00	2212.00	6360.00	1986.00	2268.00	6480.00	2034.00	2324.00
6002.00	1850.00	2120.00	6122.00	1896.00	2166.00	6242.00	1942.00	2214.00	6362.00	1988.00	2270.00	6482.00	2034.00	2324.00
6004.00	1850.00	2120.00	6124.00	1896.00	2166.00	6244.00	1942.00	2214.00	6364.00	1988.00	2270.00	6484.00	2034.00	2326.00
6006.00	1850.00	2120.00	6126.00	1896.00	2166.00	6246.00	1944.00	2216.00	6366.00	1990.00	2270.00	6486.00	2036.00	2326.00
6008.00	1852.00	2122.00	6128.00	1898.00	2168.00	6248.00	1944.00	2216.00	6368.00	1990.00	2272.00	6488.00	2036.00	2328.00
6010.00	1852.00	2122.00	6130.00	1898.00	2168.00	6250.00	1944.00	2216.00	6370.00	1990.00	2272.00	6490.00	2036.00	2328.00
6012.00	1852.00	2124.00	6132.00	1900.00	2170.00	6252.00	1946.00	2218.00	6372.00	1992.00	2274.00	6492.00	2038.00	2330.00
6014.00	1854.00	2124.00	6134.00	1900.00	2170.00	6254.00	1946.00	2218.00	6374.00	1992.00	2274.00	6494.00	2038.00	2330.00
6016.00	1854.00	2124.00	6136.00	1900.00	2170.00	6256.00	1946.00	2220.00	6376.00	1994.00	2276.00	6496.00	2040.00	2332.00
6018.00	1856.00	2126.00	6138.00	1902.00	2172.00	6258.00	1948.00	2220.00	6378.00	1994.00	2276.00	6498.00	2040.00	2332.00
6020.00	1856.00	2126.00	6140.00	1902.00	2172.00	6260.00	1948.00	2222.00	6380.00	1994.00	2278.00	6500.00	2040.00	2334.00
6022.00	1856.00	2126.00	6142.00	1904.00	2174.00	6262.00	1950.00	2222.00	6382.00	1996.00	2278.00	6502.00	2042.00	2334.00
6024.00	1858.00	2128.00	6144.00	1904.00	2174.00	6264.00	1950.00	2224.00	6384.00	1996.00	2280.00	6504.00	2042.00	2336.00
6026.00	1858.00	2128.00	6146.00	1904.00	2174.00	6266.00	1950.00	2224.00	6386.00	1996.00	2280.00	6506.00	2044.00	2336.00
6028.00	1860.00	2130.00	6148.00	1906.00	2176.00	6268.00	1952.00	2226.00	6388.00	1998.00	2282.00	6508.00	2044.00	2336.00
6030.00	1860.00	2130.00	6150.00	1906.00	2176.00	6270.00	1952.00	2226.00	6390.00	1998.00	2282.00	6510.00	2044.00	2338.00
6032.00	1860.00	2130.00	6152.00	1906.00	2176.00	6272.00	1954.00	2228.00	6392.00	2000.00	2284.00	6512.00	2046.00	2338.00
6034.00	1862.00	2132.00	6154.00	1908.00	2178.00	6274.00	1954.00	2228.00	6394.00	2000.00	2284.00	6514.00	2046.00	2340.00
6036.00	1862.00	2132.00	6156.00	1908.00	2178.00	6276.00	1954.00	2230.00	6396.00	2000.00	2284.00	6516.00	2046.00	2340.00
6038.00	1862.00	2134.00	6158.00	1910.00	2180.00	6278.00	1956.00	2230.00	6398.00	2002.00	2286.00	6518.00	2048.00	2342.00
6040.00	1864.00	2134.00	6160.00	1910.00	2180.00	6280.00	1956.00	2230.00	6400.00	2002.00	2286.00	6520.00	2048.00	2342.00
6042.00	1864.00	2134.00	6162.00	1910.00	2180.00	6282.00	1956.00	2232.00	6402.00	2004.00	2288.00	6522.00	2050.00	2344.00
6044.00	1866.00	2136.00	6164.00	1912.00	2182.00	6284.00	1958.00	2232.00	6404.00	2004.00	2288.00	6524.00	2050.00	2344.00
6046.00	1866.00	2136.00	6166.00	1912.00	2182.00	6286.00	1958.00	2234.00	6406.00	2004.00	2290.00	6526.00	2050.00	2346.00
6048.00	1866.00	2136.00	6168.00	1914.00	2184.00	6288.00	1960.00	2234.00	6408.00	2006.00	2290.00	6528.00	2052.00	2346.00
6050.00	1868.00	2138.00	6170.00	1914.00	2184.00	6290.00	1960.00	2236.00	6410.00	2006.00	2292.00	6530.00	2052.00	2348.00
6052.00	1868.00	2138.00	6172.00	1914.00	2184.00	6292.00	1960.00	2236.00	6412.00	2006.00	2292.00	6532.00	2054.00	2348.00
6054.00	1870.00	2140.00	6174.00	1916.00	2186.00	6294.00	1962.00	2238.00	6414.00	2008.00	2294.00	6534.00	2054.00	2350.00
6056.00	1870.00	2140.00	6176.00	1916.00	2186.00	6296.00	1962.00	2238.00	6416.00	2008.00	2294.00	6536.00	2054.00	2350.00
6058.00	1870.00	2140.00	6178.00	1916.00	2186.00	6298.00	1964.00	2240.00	6418.00	2010.00	2296.00	6538.00	2056.00	2350.00
6060.00	1872.00	2142.00	6180.00	1918.00	2188.00	6300.00	1964.00	2240.00	6420.00	2010.00	2296.00	6540.00	2056.00	2352.00
6062.00	1872.00	2142.00	6182.00	1918.00	2188.00	6302.00	1964.00	2242.00	6422.00	2010.00	2296.00	6542.00	2058.00	2352.00
6064.00	1872.00	2144.00	6184.00	1920.00	2190.00	6304.00	1966.00	2242.00	6424.00	2012.00	2298.00	6544.00	2058.00	2354.00
6066.00	1874.00	2144.00	6186.00	1920.00	2190.00	6306.00	1966.00	2244.00	6426.00	2012.00	2298.00	6546.00	2058.00	2354.00
6068.00	1874.00	2144.00	6188.00	1920.00	2190.00	6308.00	1966.00	2244.00	6428.00	2014.00	2300.00	6548.00	2060.00	2356.00
6070.00	1876.00	2146.00	6190.00	1922.00	2192.00	6310.00	1968.00	2244.00	6430.00	2014.00	2300.00	6550.00	2060.00	2356.00

Where the tax-free threshold is claimed and your payee earns:

- more than \$6,550 but less than \$6,922, withhold \$2,060 plus 38.50 cents for each \$1 of earnings in excess of \$6,550
- more than \$6,921, withhold \$2,204 plus 46.50 cents for each \$1 of earnings in excess of \$6,921.

Where the tax-free threshold is **not** claimed and your payee earns more than \$6,550, withhold \$2,356 plus 46.50 cents for each \$1 of earnings in excess of \$6,550.

For all withholding amounts calculated, round the result to the nearest dollar.

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA, 2012

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

PUBLISHED BY

Australian Taxation Office, Canberra, May 2012
JS 22919

OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations. If you feel that this publication does