

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

Including coefficients for calculating weekly withholding amounts
incorporating HELP component



**FOR PAYMENTS MADE ON
OR AFTER 1 JULY 2010.**



This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of Schedule 1 to the *Taxation Administration Act 1953*. It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55), 12-C (except sections 12-85 and 12-90) and 12-D of Schedule 1.



For more information:

- visit www.ato.gov.au
- use the PAYG tax withheld calculator on our website to calculate tax to withhold from payments made to payees.



WHO SHOULD USE THIS SCHEDULE?

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

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

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 Program (HELP) debt?'
- not applied for an exemption or reduction of the Medicare levy on a *Medicare levy variation declaration* due to low family income
- claimed the tax-free threshold with earnings of:
 - \$863 or more if paid weekly
 - \$1,726 or more if paid fortnightly
 - \$3,739.67 or more if paid monthly, or
 - \$11,219 or more if paid quarterly.

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

- \$546 or more if paid weekly
- \$1,092 or more if paid fortnightly
- \$2,366 or more if paid monthly, or
- \$7,098 or more if paid quarterly.

The HELP component is to be withheld from all earnings, including taxable allowances, bonuses and commissions.

- ❗ Do not withhold any amount for HELP from lump sum termination payments.

USING FORMULAS

Withholding amounts shown in the HELP tax tables (weekly, fortnightly and monthly) can be expressed in a mathematical form. If you have developed your own payroll software package, you can use the formulas and coefficients outlined below.

The formulas comprise linear equations of the form $y = ax$, where:

- y is the weekly HELP component
- x is the weekly earnings – or weekly equivalent of earnings – rounded down to whole dollars plus 99 cents, and
- the value of the coefficient a is shown in the following tables.

Tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 862.99	0.0
863.00 to 961.99	4.0
962.00 to 1,059.99	4.5
1,060.00 to 1,115.99	5.0
1,116.00 to 1,198.99	5.5
1,199.00 to 1,298.99	6.0
1,299.00 to 1,366.99	6.5
1,367.00 to 1,504.99	7.0
1,505.00 to 1,603.99	7.5
1,604.00 & over	8.0

No tax-free threshold claimed

Weekly earnings – x \$	Component rate – a %
0 to 545.99	0.0
546.00 to 643.99	4.0
644.00 to 742.99	4.5
743.00 to 797.99	5.0
798.00 to 881.99	5.5
882.00 to 981.99	6.0
982.00 to 1,049.99	6.5
1,050.00 to 1,186.99	7.0
1,187.00 to 1,285.99	7.5
1,286.00 & over	8.0

These rates apply to the payee's total earnings.

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CALCULATING THE FORTNIGHTLY, MONTHLY OR QUARTERLY HELP COMPONENT

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

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

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

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

ROUNDING OF COMPONENT AMOUNTS

Round HELP components to the nearest dollar. Values ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

EXAMPLES

- 1 Payee has claimed the tax-free threshold and has **weekly** earnings of \$868.62
HELP component = $\$868.99 \times 4.0\% = \35.00 rounded to the nearest dollar.
- 2 Payee has claimed the tax-free threshold and has **fortnightly** earnings of \$1,954.06.
Weekly equivalent of \$1,954.06 = \$977.99 (\$1,954.06 divided by two, ignoring cents and adding 99 cents).
Weekly HELP component = $\$977.99 \times 4.5\% = \44.00 rounded to the nearest dollar.
Fortnightly HELP component = \$88.00 ($\44.00×2).
- 3 Payee has claimed the tax-free threshold and has **monthly** earnings of \$4,827.34.
Weekly equivalent of \$4,827.34 = \$1,114.99 ($\$4,827.34 \times 3/13$, ignoring cents and adding 99 cents).
Weekly HELP component = $\$1,114.99 \times 5.0\% = \56.00 rounded to the nearest dollar.
Monthly HELP component = $\$243.00$ ($\$56.00 \times 13/3$, 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.

WITHHOLDING AMOUNTS FOR LOW INCOME PAYEES

Withholding amounts have been adjusted to allow payees who are eligible for the low income tax offset (LITO) to receive half of their entitlement through decreased withholding. If the payee is eligible, they will receive the balance of their entitlement when they lodge their tax return.

From 1 July 2010, the maximum amount of LITO will increase from \$1,350 to \$1,500.

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 2010.

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

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

Where tax free threshold NOT claimed in Tax file number declaration Scale 1					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
259	0.1650	0.1650	259	0.1650	0.1650
394	0.2204	14.3827	394	0.2204	14.3827
980	0.3350	59.5615	546	0.3350	59.5615
1221	0.3150	39.9462	644	0.3750	59.5615
3144	0.3850	125.4269	743	0.3800	59.5615
3144 & over	0.4650	376.9654	798	0.3850	59.5615
			882	0.3900	59.5615
			980	0.3950	59.5615
			982	0.3750	39.9462
			1050	0.3800	39.9462
			1187	0.3850	39.9462
			1221	0.3900	39.9462
			1286	0.4600	125.4269
			3144	0.4650	125.4269
			3144 & over	0.5450	376.9654

Where payee is eligible to receive leave loading and has claimed tax free threshold in Tax file number declaration Scale 2					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
205	—	—	205	—	—
352	0.1513	31.1538	352	0.1513	31.1538
414	0.2522	66.7077	414	0.2522	66.7077
571	0.1664	31.1548	571	0.1664	31.1548
705	0.1866	42.6933	705	0.1866	42.6933
1291	0.3350	147.3625	863	0.3350	147.3625
1532	0.3150	121.5240	962	0.3750	147.3625
3455	0.3850	228.7856	1060	0.3800	147.3625
3455 & over	0.4650	505.2163	1116	0.3850	147.3625
			1199	0.3900	147.3625
			1291	0.3950	147.3625
			1299	0.3750	121.5240
			1367	0.3800	121.5240
			1505	0.3850	121.5240
			1532	0.3900	121.5240
			1604	0.4600	228.7856
			3455	0.4650	228.7856
			3455 & over	0.5450	505.2163

Foreign residents Scale 3					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
711	0.2900	0.2900	711	0.2900	0.2900
1538	0.3000	7.1154	863	0.3000	7.1154
3461	0.3700	114.8077	962	0.3400	7.1154
3461 & over	0.4500	391.7308	1060	0.3450	7.1154
			1116	0.3500	7.1154
			1199	0.3550	7.1154
			1299	0.3600	7.1154
			1367	0.3650	7.1154
			1505	0.3700	7.1154
			1538	0.3750	7.1154
			1604	0.4450	114.8077
			3461	0.4500	114.8077
			3461 & over	0.5300	391.7308

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
205	—	—	205	—	—
571	0.1513	31.1538	571	0.1513	31.1538
705	0.1715	42.6923	705	0.1715	42.6923
1291	0.3200	147.4538	863	0.3200	147.4538
1532	0.3000	121.6154	962	0.3600	147.4538
3455	0.3700	228.8769	1060	0.3650	147.4538
3455 & over	0.4500	505.3077	1116	0.3700	147.4538
			1199	0.3750	147.4538
			1291	0.3800	147.4538
			1299	0.3600	121.6154
			1367	0.3650	121.6154
			1505	0.3700	121.6154
			1532	0.3750	121.6154
			1604	0.4450	228.8769
			3455	0.4500	228.8769
			3455 & over	0.5300	505.3077

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
205	—	—	205	—	—
571	0.1513	31.1538	571	0.1513	31.1538
594	0.1715	42.6923	594	0.1715	42.6923
699	0.2219	72.6885	699	0.2219	72.6885
705	0.1790	42.6925	705	0.1790	42.6925
1291	0.3275	147.4078	863	0.3275	147.4078
1532	0.3075	121.5694	962	0.3675	147.4078
3455	0.3775	228.8309	1060	0.3725	147.4078
3455 & over	0.4575	505.2617	1116	0.3775	147.4078
			1199	0.3825	147.4078
			1291	0.3875	147.4078
			1299	0.3675	121.5694
			1367	0.3725	121.5694
			1505	0.3775	121.5694
			1532	0.3825	121.5694
			1604	0.4525	228.8309
			3455	0.4575	228.8309
			3455 & over	0.5375	505.2617

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated HELP Debt			WITH accumulated HELP Debt		
Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b
207	—	—	207	—	—
355	0.1500	31.1538	355	0.1500	31.1538
418	0.2500	66.7077	418	0.2500	66.7077
576	0.1650	31.1548	576	0.1650	31.1548
711	0.1850	42.6933	711	0.1850	42.6933
1298	0.3350	149.4240	863	0.3350	149.4240
1538	0.3150	123.4625	962	0.3750	149.4240
3461	0.3850	231.1548	1060	0.3800	149.4240
3461 & over	0.4650	508.0779	1116	0.3850	149.4240
			1199	0.3900	149.4240
			1298	0.3950	149.4240
			1299	0.3750	123.4625
			1367	0.3800	123.4625
			1505	0.3850	123.4625
			1538	0.3900	123.4625
			1604	0.4600	231.1548
			3461	0.4650	231.1548
			3461 & over	0.5450	508.0779

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

SAMPLE DATA – WITH TAX-FREE THRESHOLD

Weekly earnings	Weekly HELP component	Fortnightly earnings	Fortnightly HELP component	Monthly earnings	Monthly HELP component
\$	\$	\$	\$	\$	\$
863	35.00	1726	70.00	3739.67	152.00
864	35.00	1728	70.00	3744.00	152.00
961	38.00	1922	76.00	4164.33	165.00
962	43.00	1924	86.00	4168.67	186.00
963	43.00	1926	86.00	4173.00	186.00
1059	48.00	2118	96.00	4589.00	208.00
1060	53.00	2120	106.00	4593.33	230.00
1115	56.00	2230	112.00	4831.67	243.00
1116	61.00	2232	122.00	4836.00	264.00
1117	61.00	2234	122.00	4840.33	264.00
1198	66.00	2396	132.00	5191.33	286.00
1199	72.00	2398	144.00	5195.67	312.00
1200	72.00	2400	144.00	5200.00	312.00
1298	78.00	2596	156.00	5624.67	338.00
1299	84.00	2598	168.00	5629.00	364.00
1366	89.00	2732	178.00	5919.33	386.00
1367	96.00	2734	192.00	5923.67	416.00
1504	105.00	3008	210.00	6517.33	455.00
1505	113.00	3010	226.00	6521.67	490.00
1603	120.00	3206	240.00	6946.33	520.00
1604	128.00	3208	256.00	6950.67	555.00

SAMPLE DATA

Weekly withholding amounts incorporating HELP component

Weekly earnings	Amounts to be withheld						Weekly earnings	Amounts to be withheld					
	Scale 1 No tax-free threshold	Scale 2 With tax-free threshold with leave loading	Scale 3 Foreign resident	Scale 5 Full Medicare exemption	Scale 6 Half Medicare exemption	Scale 7 With tax-free threshold no leave loading		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
	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
204	34.00	—	59.00	—	—	—	961	320.00	213.00	320.00	199.00	206.00	211.00
205	34.00	—	59.00	—	—	—	962	321.00	219.00	325.00	204.00	211.00	217.00
206	34.00	—	60.00	—	—	—	979	328.00	225.00	331.00	210.00	218.00	223.00
207	34.00	—	60.00	—	—	—	980	328.00	225.00	331.00	211.00	218.00	223.00
258	43.00	8.00	75.00	8.00	8.00	8.00	981	328.00	226.00	332.00	211.00	218.00	224.00
259	43.00	8.00	75.00	8.00	8.00	8.00	982	334.00	226.00	332.00	211.00	219.00	224.00
351	63.00	22.00	102.00	22.00	22.00	22.00	1049	359.00	252.00	355.00	236.00	244.00	250.00
352	63.00	22.00	102.00	22.00	22.00	22.00	1050	365.00	252.00	355.00	236.00	244.00	250.00
354	64.00	23.00	103.00	23.00	23.00	22.00	1059	368.00	255.00	359.00	239.00	247.00	253.00
355	64.00	23.00	103.00	23.00	23.00	22.00	1060	369.00	261.00	364.00	245.00	253.00	259.00
393	72.00	33.00	114.00	28.00	28.00	32.00	1115	390.00	282.00	383.00	265.00	274.00	280.00
394	73.00	33.00	114.00	29.00	29.00	32.00	1116	390.00	288.00	389.00	271.00	280.00	286.00
413	79.00	38.00	120.00	31.00	31.00	37.00	1186	417.00	316.00	414.00	298.00	307.00	314.00
414	79.00	38.00	120.00	32.00	32.00	37.00	1187	423.00	316.00	415.00	298.00	307.00	314.00
417	80.00	38.00	121.00	32.00	32.00	38.00	1198	428.00	320.00	419.00	302.00	311.00	318.00
418	81.00	39.00	121.00	32.00	32.00	38.00	1199	428.00	327.00	425.00	309.00	318.00	325.00
545	123.00	60.00	158.00	51.00	51.00	59.00	1220	436.00	335.00	432.00	317.00	326.00	333.00
546	146.00	60.00	158.00	52.00	52.00	59.00	1221	437.00	335.00	433.00	317.00	326.00	333.00
570	155.00	64.00	165.00	55.00	55.00	63.00	1285	466.00	361.00	456.00	341.00	351.00	359.00
571	155.00	64.00	166.00	55.00	55.00	63.00	1286	473.00	361.00	456.00	342.00	351.00	359.00
575	156.00	65.00	167.00	56.00	56.00	64.00	1290	475.00	363.00	458.00	343.00	353.00	361.00
576	157.00	65.00	167.00	56.00	56.00	64.00	1291	475.00	363.00	458.00	344.00	353.00	361.00
593	163.00	68.00	172.00	59.00	59.00	67.00	1297	478.00	365.00	460.00	346.00	355.00	363.00
594	164.00	68.00	172.00	59.00	59.00	67.00	1298	479.00	366.00	461.00	346.00	356.00	364.00
643	182.00	77.00	186.00	68.00	70.00	76.00	1299	479.00	372.00	467.00	353.00	363.00	371.00
644	186.00	78.00	187.00	68.00	70.00	77.00	1366	510.00	398.00	492.00	377.00	388.00	396.00
698	206.00	88.00	202.00	77.00	82.00	87.00	1367	511.00	405.00	499.00	385.00	395.00	403.00
699	206.00	88.00	203.00	77.00	83.00	87.00	1504	574.00	458.00	550.00	435.00	447.00	456.00
704	208.00	89.00	204.00	78.00	84.00	88.00	1505	575.00	466.00	558.00	443.00	454.00	464.00
705	209.00	89.00	204.00	78.00	84.00	88.00	1531	587.00	476.00	567.00	453.00	464.00	474.00
710	211.00	91.00	206.00	80.00	85.00	89.00	1532	587.00	476.00	568.00	453.00	465.00	474.00
711	211.00	91.00	206.00	80.00	86.00	89.00	1537	590.00	479.00	570.00	456.00	467.00	476.00
742	223.00	102.00	216.00	90.00	96.00	99.00	1538	590.00	479.00	570.00	456.00	468.00	477.00
743	227.00	102.00	216.00	91.00	96.00	100.00	1603	620.00	509.00	599.00	485.00	497.00	507.00
797	248.00	120.00	232.00	108.00	114.00	118.00	1604	621.00	518.00	607.00	493.00	505.00	515.00
798	252.00	120.00	233.00	108.00	114.00	118.00	3143	1337.00	1233.00	1300.00	1186.00	1210.00	1231.00
862	277.00	142.00	252.00	129.00	135.00	140.00	3144	1337.00	1234.00	1300.00	1186.00	1210.00	1231.00
863	277.00	177.00	287.00	164.00	170.00	175.00	3454	1506.00	1378.00	1440.00	1326.00	1352.00	1375.00
881	284.00	183.00	293.00	170.00	177.00	181.00	3455	1507.00	1378.00	1440.00	1326.00	1352.00	1376.00
882	289.00	184.00	293.00	170.00	177.00	182.00	3461	1510.00	1382.00	1443.00	1330.00	1356.00	1379.00

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

Fortnightly withholding amounts incorporating HELP component

Fortnightly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
408	68.00	—	118.00	—	—	—
410	68.00	—	118.00	—	—	—
412	68.00	—	120.00	—	—	—
414	68.00	—	120.00	—	—	—
516	86.00	16.00	150.00	16.00	16.00	16.00
518	86.00	16.00	150.00	16.00	16.00	16.00
702	126.00	44.00	204.00	44.00	44.00	44.00
704	126.00	44.00	204.00	44.00	44.00	44.00
708	128.00	46.00	206.00	46.00	46.00	44.00
710	128.00	46.00	206.00	46.00	46.00	44.00
786	144.00	66.00	228.00	56.00	56.00	64.00
788	146.00	66.00	228.00	58.00	58.00	64.00
826	158.00	76.00	240.00	62.00	62.00	74.00
828	158.00	76.00	240.00	64.00	64.00	74.00
834	160.00	76.00	242.00	64.00	64.00	76.00
836	162.00	78.00	242.00	64.00	64.00	76.00
1090	246.00	120.00	316.00	102.00	102.00	118.00
1092	292.00	120.00	316.00	104.00	104.00	118.00
1140	310.00	128.00	330.00	110.00	110.00	126.00
1142	310.00	128.00	332.00	110.00	110.00	126.00
1150	312.00	130.00	334.00	112.00	112.00	128.00
1152	314.00	130.00	334.00	112.00	112.00	128.00
1186	326.00	136.00	344.00	118.00	118.00	134.00
1188	328.00	136.00	344.00	118.00	118.00	134.00
1286	364.00	154.00	372.00	136.00	140.00	152.00
1288	372.00	156.00	374.00	136.00	140.00	154.00
1396	412.00	176.00	404.00	154.00	164.00	174.00
1398	412.00	176.00	406.00	154.00	166.00	174.00
1408	416.00	178.00	408.00	156.00	168.00	176.00
1410	418.00	178.00	408.00	156.00	168.00	176.00
1420	422.00	182.00	412.00	160.00	170.00	178.00
1422	422.00	182.00	412.00	160.00	172.00	178.00
1484	446.00	204.00	432.00	180.00	192.00	198.00
1486	454.00	204.00	432.00	182.00	192.00	200.00
1594	496.00	240.00	464.00	216.00	228.00	236.00
1596	504.00	240.00	466.00	216.00	228.00	236.00
1724	554.00	284.00	504.00	258.00	270.00	280.00
1726	554.00	354.00	574.00	328.00	340.00	350.00
1762	568.00	366.00	586.00	340.00	354.00	362.00
1764	578.00	368.00	586.00	340.00	354.00	364.00

Fortnightly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
1922	640.00	426.00	640.00	398.00	412.00	422.00
1924	642.00	438.00	650.00	408.00	422.00	434.00
1958	656.00	450.00	662.00	420.00	436.00	446.00
1960	656.00	450.00	662.00	422.00	436.00	446.00
1962	656.00	452.00	664.00	422.00	436.00	448.00
1964	668.00	452.00	664.00	422.00	438.00	448.00
2098	718.00	504.00	710.00	472.00	488.00	500.00
2100	730.00	504.00	710.00	472.00	488.00	500.00
2118	736.00	510.00	718.00	478.00	494.00	506.00
2120	738.00	522.00	728.00	490.00	506.00	518.00
2230	780.00	564.00	766.00	530.00	548.00	560.00
2232	780.00	576.00	778.00	542.00	560.00	572.00
2372	834.00	632.00	828.00	596.00	614.00	628.00
2374	846.00	632.00	830.00	596.00	614.00	628.00
2396	856.00	640.00	838.00	604.00	622.00	636.00
2398	856.00	654.00	850.00	618.00	636.00	650.00
2440	872.00	670.00	864.00	634.00	652.00	666.00
2442	874.00	670.00	866.00	634.00	652.00	666.00
2570	932.00	722.00	912.00	682.00	702.00	718.00
2572	946.00	722.00	912.00	684.00	702.00	718.00
2580	950.00	726.00	916.00	686.00	706.00	722.00
2582	950.00	726.00	916.00	688.00	706.00	722.00
2594	956.00	730.00	920.00	692.00	710.00	726.00
2596	958.00	732.00	922.00	692.00	712.00	728.00
2598	958.00	744.00	934.00	706.00	726.00	742.00
2732	1020.00	796.00	984.00	754.00	776.00	792.00
2734	1022.00	810.00	998.00	770.00	790.00	806.00
3008	1148.00	916.00	1100.00	870.00	894.00	912.00
3010	1150.00	932.00	1116.00	886.00	908.00	928.00
3062	1174.00	952.00	1134.00	906.00	928.00	948.00
3064	1174.00	952.00	1136.00	906.00	930.00	948.00
3074	1180.00	958.00	1140.00	912.00	934.00	952.00
3076	1180.00	958.00	1140.00	912.00	936.00	954.00
3206	1240.00	1018.00	1198.00	970.00	994.00	1014.00
3208	1242.00	1036.00	1214.00	986.00	1010.00	1030.00
6286	2674.00	2466.00	2600.00	2372.00	2420.00	2462.00
6288	2674.00	2468.00	2600.00	2372.00	2420.00	2462.00
6908	3012.00	2756.00	2880.00	2652.00	2704.00	2750.00
6910	3014.00	2756.00	2880.00	2652.00	2704.00	2752.00
6922	3020.00	2764.00	2886.00	2660.00	2712.00	2758.00

Monthly withholding amounts incorporating HELP component

Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
884.00	147.00	—	256.00	—	—	—
888.33	147.00	—	256.00	—	—	—
892.67	147.00	—	260.00	—	—	—
897.00	147.00	—	260.00	—	—	—
1118.00	186.00	35.00	325.00	35.00	35.00	35.00
1122.33	186.00	35.00	325.00	35.00	35.00	35.00
1521.00	273.00	95.00	442.00	95.00	95.00	95.00
1525.33	273.00	95.00	442.00	95.00	95.00	95.00
1534.00	277.00	100.00	446.00	100.00	100.00	95.00
1538.33	277.00	100.00	446.00	100.00	100.00	95.00
1703.00	312.00	143.00	494.00	121.00	121.00	139.00
1707.33	316.00	143.00	494.00	126.00	126.00	139.00
1789.67	342.00	165.00	520.00	134.00	134.00	160.00
1794.00	342.00	165.00	520.00	139.00	139.00	160.00
1807.00	347.00	165.00	524.00	139.00	139.00	165.00
1811.33	351.00	169.00	524.00	139.00	139.00	165.00
2361.67	533.00	260.00	685.00	221.00	221.00	256.00
2366.00	633.00	260.00	685.00	225.00	225.00	256.00
2470.00	672.00	277.00	715.00	238.00	238.00	273.00
2474.33	672.00	277.00	719.00	238.00	238.00	273.00
2491.67	676.00	282.00	724.00	243.00	243.00	277.00
2496.00	680.00	282.00	724.00	243.00	243.00	277.00
2569.67	706.00	295.00	745.00	256.00	256.00	290.00
2574.00	711.00	295.00	745.00	256.00	256.00	290.00
2786.33	789.00	334.00	806.00	295.00	303.00	329.00
2790.67	806.00	338.00	810.00	295.00	303.00	334.00
3024.67	893.00	381.00	875.00	334.00	355.00	377.00
3029.00	893.00	381.00	880.00	334.00	360.00	377.00
3050.67	901.00	386.00	884.00	338.00	364.00	381.00
3055.00	906.00	386.00	884.00	338.00	364.00	381.00
3076.67	914.00	394.00	893.00	347.00	368.00	386.00
3081.00	914.00	394.00	893.00	347.00	373.00	386.00
3215.33	966.00	442.00	936.00	390.00	416.00	429.00
3219.67	984.00	442.00	936.00	394.00	416.00	433.00
3453.67	1075.00	520.00	1005.00	468.00	494.00	511.00
3458.00	1092.00	520.00	1010.00	468.00	494.00	511.00
3735.33	1200.00	615.00	1092.00	559.00	585.00	607.00
3739.67	1200.00	615.00	1092.00	559.00	585.00	607.00
3817.67	1231.00	793.00	1270.00	737.00	767.00	784.00
3822.00	1252.00	797.00	1270.00	737.00	767.00	789.00

Monthly earnings	Amounts to be withheld					
	Scale 1	Scale 2	Scale 3	Scale 5	Scale 6	Scale 7
	No tax-free threshold	With tax-free threshold with leave loading	Foreign resident	Full Medicare exemption	Half Medicare exemption	With tax-free threshold no leave loading
\$	\$	\$	\$	\$	\$	\$
4164.33	1387.00	923.00	1387.00	862.00	893.00	914.00
4168.67	1391.00	949.00	1408.00	884.00	914.00	940.00
4242.33	1421.00	975.00	1434.00	910.00	945.00	966.00
4246.67	1421.00	975.00	1434.00	914.00	945.00	966.00
4251.00	1421.00	979.00	1439.00	914.00	945.00	971.00
4255.33	1447.00	979.00	1439.00	914.00	949.00	971.00
4545.67	1556.00	1092.00	1538.00	1023.00	1057.00	1083.00
4550.00	1582.00	1092.00	1538.00	1023.00	1057.00	1083.00
4589.00	1595.00	1105.00	1556.00	1036.00	1070.00	1096.00
4593.33	1599.00	1131.00	1577.00	1062.00	1096.00	1122.00
4831.67	1690.00	1222.00	1660.00	1148.00	1187.00	1213.00
4836.00	1690.00	1248.00	1686.00	1174.00	1213.00	1239.00
5139.33	1807.00	1369.00	1794.00	1291.00	1330.00	1361.00
5143.67	1833.00	1369.00	1798.00	1291.00	1330.00	1361.00
5191.33	1855.00	1387.00	1816.00	1309.00	1348.00	1378.00
5195.67	1855.00	1417.00	1842.00	1339.00	1378.00	1408.00
5286.67	1889.00	1452.00	1872.00	1374.00	1413.00	1443.00
5291.00	1894.00	1452.00	1876.00	1374.00	1413.00	1443.00
5568.33	2019.00	1564.00	1976.00	1478.00	1521.00	1556.00
5572.67	2050.00					