

**COEFFICIENTS FOR CALCULATION OF AMOUNTS TO BE WITHHELD  
(WITHHOLDING AMOUNTS) FROM WEEKLY PAYMENTS**

Where tax-free threshold NOT claimed in <i>Tax file number declaration</i> Scale 1			Where payee is eligible to receive leave loading and has claimed tax-free threshold Scale 2			Foreign residents Scale 3			Where tax file number not provided by payee Scale 4	
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than			Earnings	Tax rate
\$	a	b	\$	a	b	\$	a	b		
259	0.1650	0.1650	205	—	—	711	0.2900	0.2900	Resident \$1 & over	0.4650
394	0.2204	14.3827	352	0.1513	31.1538	1538	0.3000	7.1154		
980	0.3350	59.5615	414	0.2522	66.7077	3461	0.3700	114.8077		
1221	0.3150	39.9462	571	0.1664	31.1548	3461 & over	0.4500	391.7308	Foreign resident \$1 & over	0.4500
3144	0.3850	125.4269	705	0.1866	42.6933					
3144 & over	0.4650	376.9654	1291	0.3350	147.3625					
			1532	0.3150	121.5240					
			3455	0.3850	228.7856					
			3455 & over	0.4650	505.2163					

Where payee claimed FULL exemption from Medicare levy in <i>Medicare levy variation declaration</i> Scale 5			Where payee claimed HALF exemption from Medicare levy in <i>Medicare levy variation declaration</i> Scale 6			Where payee not eligible to receive leave loading and has claimed tax-free threshold Scale 7		
Weekly earnings (x) less than			Weekly earnings (x) less than			Weekly earnings (x) less than		
\$	a	b	\$	a	b	\$	a	b
205	—	—	205	—	—	207	—	—
571	0.1513	31.1538	571	0.1513	31.1538	355	0.1500	31.1538
705	0.1715	42.6923	594	0.1715	42.6923	418	0.2500	66.7077
1291	0.3200	147.4538	699	0.2219	72.6885	576	0.1650	31.1548
1532	0.3000	121.6154	705	0.1790	42.6925	711	0.1850	42.6933
3455	0.3700	228.8769	1291	0.3275	147.4078	1298	0.3350	149.4240
3455 & over	0.4500	505.3077	1532	0.3075	121.5694	1538	0.3150	123.4625
			3455	0.3775	228.8309	3461	0.3850	231.1548
			3455 & over	0.4575	505.2617	3461 & over	0.4650	508.0779

**NOTES**

- If you have 27 fortnightly, or 53 weekly pays in a financial year refer to page 3 for information on withholding additional amounts from payee earnings.
- Scales 1, 2, 3, 5, 6 and 7 may be applied only where payees have provided their tax file number.
- For Scale 4 no coefficients are necessary. To calculate withholding, apply tax rate to earnings, ignoring any cents in earnings and in the withholding result.
- Where a payee is not claiming the tax-free threshold use scale 1, whether or not the payee is entitled to any leave loading.
- The use of scales 5 and 6 in the table are reliant on the claiming of the tax-free threshold.
- Tax offsets may be allowed only where scales 2, 5, 6 or 7 are applied. Tax offsets include dependent spouse; zone; parent, spouse's parent or invalid relative; housekeeper; and child-housekeeper.
- Scales 1, 2, 4, 6 and 7 incorporate the Medicare Levy. Scale 4 incorporates the Medicare Levy for residents only.
- For scale 7 no Medicare levy is payable by a person whose taxable income for the year is \$18,488 (\$355 per week) or less. Where the taxable income exceeds \$18,488 but is less than \$21,750 (\$418 per week), the levy is shaded in at the rate of 10% of the excess over \$18,488. Where a person's taxable income is \$21,750 (\$418 per week) or more, Medicare is levied at the rate of 1.50% of total taxable income.
- The Medicare levy is also shaded in for Scales 2 and 6. The Medicare levy parameters for Scales 2, 6 and 7 are as follows:

**Medicare levy parameters**

	Scale 2		Scale 6		Scale 7	
	OLD	NEW	OLD	NEW	OLD	NEW
Weekly earnings threshold	339	352	572	594	342	355
Weekly earnings shade-in threshold	398	414	673	699	402	418
Medicare levy family threshold	29750	30926	29750	30926	30025	31196
Weekly family threshold divisor	52	52	52	52	52	52
Additional child	2757	2865	2757	2865	2757	2865
Shading out point multiplier	0.1000	0.1000	0.0500	0.0500	0.1000	0.1000
Shading out point divisor	0.0850	0.0850	0.0425	0.0425	0.0850	0.0850
Weekly levy adjustment factor	339.0300	352.4800	572.1200	594.7300	342.1900	355.5400
Medicare levy	0.0150	0.0150	0.0075	0.0075	0.0150	0.0150

**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).

**COEFFICIENTS FOR CALCULATION OF WEEKLY WITHHOLDING AMOUNTS  
INCORPORATING SFSS COMPONENT**

A payee's total withholding, including the SFSS component, can be calculated using the coefficients stated below. They 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 Financial Supplement debt, you will need to set up two separate scales in your payroll system, one of which incorporates the SFSS component and one that does not. For example, name one 'Scale 2' and the other 'Scale 22'.

The SFSS 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 FS Debt			WITH accumulated FS 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	743	0.3550	59.5615
3144	0.3850	125.4269	980	0.3650	59.5615
3144 & over	0.4650	376.9654	1187	0.3450	39.9462
			1221	0.3550	39.9462
			3144	0.4250	125.4269
			3144 & over	0.5050	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 FS Debt			WITH accumulated FS 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	1060	0.3550	147.3625
3455	0.3850	228.7856	1291	0.3650	147.3625
3455 & over	0.4650	505.2163	1505	0.3450	121.5240
			1532	0.3550	121.5240
			3455	0.4250	228.7856
			3455 & over	0.5050	505.2163

Foreign residents Scale 3					
NO accumulated FS Debt			WITH accumulated FS 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	1060	0.3200	7.1154
3461 & over	0.4500	391.7308	1505	0.3300	7.1154
			1538	0.3400	7.1154
			3461	0.4100	114.8077
			3461 & over	0.4900	391.7308

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated FS Debt			WITH accumulated FS 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	1060	0.3400	147.4538
3455	0.3700	228.8769	1291	0.3500	147.4538
3455 & over	0.4500	505.3077	1505	0.3300	121.6154
			1532	0.3400	121.6154
			3455	0.4100	228.8769
			3455 & over	0.4900	505.3077

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated FS Debt			WITH accumulated FS 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	1060	0.3475	147.4078
3455	0.3775	228.8309	1291	0.3575	147.4078
3455 & over	0.4575	505.2617	1505	0.3375	121.5694
			1532	0.3475	121.5694
			3455	0.4175	228.8309
			3455 & over	0.4975	505.2617

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated FS Debt			WITH accumulated FS 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	1060	0.3550	149.4240
3461	0.3850	231.1548	1298	0.3650	149.4240
3461 & over	0.4650	508.0779	1505	0.3450	123.4625
			1538	0.3550	123.4625
			3461	0.4250	231.1548
			3461 & over	0.5050	508.0779

**!** The Financial Supplement (FS) debt does not apply to Scale 4 (where the payee has not provided a Tax file number).

## COEFFICIENTS FOR CALCULATING WEEKLY WITHHOLDING AMOUNTS INCORPORATING HELP AND SFSS COMPONENTS

The coefficients stated below should be used in accordance with the method explained 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 and an accumulated SFSS debt, you will need to set up two separate scales in your payroll system. One scale will need to incorporate the HELP and SFSS components and the other won't. For example, name one 'Scale 2' and the other 'Scale 22'. The HELP and SFSS components do 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 & FS Debt			WITH accumulated HELP & FS 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	0.3950	59.5615
3144	0.3850	125.4269	743	0.4000	59.5615
3144 & over	0.4650	376.9654	798	0.4150	59.5615
			882	0.4200	59.5615
			980	0.4250	59.5615
			982	0.4050	39.9462
			1050	0.4100	39.9462
			1187	0.4150	39.9462
			1221	0.4300	39.9462
			1286	0.5000	125.4269
			3144	0.5050	125.4269
			3144 & over	0.5850	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 & FS Debt			WITH accumulated HELP & FS 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	0.3950	147.3625
3455	0.3850	228.7856	1060	0.4000	147.3625
3455 & over	0.4650	505.2163	1116	0.4150	147.3625
			1199	0.4200	147.3625
			1291	0.4250	147.3625
			1299	0.4050	121.5240
			1367	0.4100	121.5240
			1505	0.4150	121.5240
			1532	0.4300	121.5240
			1604	0.5000	228.7856
			3455	0.5050	228.7856
			3455 & over	0.5850	505.2163

Foreign residents Scale 3					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS 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	0.3600	7.1154
3461 & over	0.4500	391.7308	1060	0.3650	7.1154
			1116	0.3800	7.1154
			1199	0.3850	7.1154
			1299	0.3900	7.1154
			1367	0.3950	7.1154
			1505	0.4000	7.1154
			1538	0.4150	7.1154
			1604	0.4850	114.8077
			3461	0.4900	114.8077
			3461 & over	0.5700	391.7308

Where payee claimed FULL exemption from Medicare levy in Medicare levy variation declaration Scale 5					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS 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	0.3800	147.4538
3455	0.3700	228.8769	1060	0.3850	147.4538
3455 & over	0.4500	505.3077	1116	0.4000	147.4538
			1199	0.4050	147.4538
			1291	0.4100	147.4538
			1299	0.3900	121.6154
			1367	0.3950	121.6154
			1505	0.4000	121.6154
			1532	0.4150	121.6154
			1604	0.4850	228.8769
			3455	0.4900	228.8769
			3455 & over	0.5700	505.3077

Where payee claimed HALF exemption from Medicare levy in Medicare levy variation declaration Scale 6					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS 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	0.3875	147.4078
3455	0.3775	228.8309	1060	0.3925	147.4078
3455 & over	0.4575	505.2617	1116	0.4075	147.4078
			1199	0.4125	147.4078
			1291	0.4175	147.4078
			1299	0.3975	121.5694
			1367	0.4025	121.5694
			1505	0.4075	121.5694
			1532	0.4225	121.5694
			1604	0.4925	228.8309
			3455	0.4975	228.8309
			3455 & over	0.5775	505.2617

Where payee not eligible to receive leave loading and has claimed tax free threshold Scale 7					
NO accumulated HELP & FS Debt			WITH accumulated HELP & FS 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	0.3950	149.4240
3461	0.3850	231.1548	1060	0.4000	149.4240
3461 & over	0.4650	508.0779	1116	0.4150	149.4240
			1199	0.4200	149.4240
			1298	0.4250	149.4240
			1299	0.4050	123.4625
			1367	0.4100	123.4625
			1505	0.4150	123.4625
			1538	0.4300	123.4625
			1604	0.5000	231.1548
			3461	0.5050	231.1548
			3461 & over	0.5850	508.0779

**!** The HELP debt and an accumulated Financial Supplement (FS) debt does not apply to Scale 4 (where the payee has not provided a Tax file number).