

# Weekly tax table with no and half Medicare levy

Incorporating Medicare levy adjustment to half levy

## ! 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?

Use this table if you make payments to a prescribed person entitled to a full or half levy exemption from the Medicare levy. These include members of the defence force and certain recipients of repatriation and social security pensions and benefits.

You should use this table if you make any of the following payments to these payees on a weekly basis:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave to an eligible worker
- director's fees
- salary and allowances paid 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).

If you make payments to these payees on a fortnightly, monthly or quarterly basis, you will need to convert their payments into weekly earnings. For more information, see 'Working out the fortnightly, monthly or quarterly withholding amounts' on page 4.

For this table to apply, your payee must have completed both of the following:

- a valid *Tax file number declaration* (NAT 3092) claiming the tax-free threshold
- a *Medicare levy variation declaration* (NAT 0929) claiming a full or half levy exemption from their Medicare levy.

Other tax tables may apply if you made 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 at [www.ato.gov.au/taxtables](http://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](http://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](http://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 their TFN.

If the payee has not given you their TFN within **28 days**, you must withhold 46.5% from any 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 your 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](http://www.ato.gov.au)

## 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 4.

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 weekly tax table – including statement of formulas for calculating weekly and monthly withholding* (NAT 2173)
  - FS debts, refer to *Student Financial Supplement Scheme weekly tax table – including statement of formulas for calculating weekly and monthly withholding* (NAT 3306).

⚠ If your payee has not given you their TFN, do not withhold an 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*.

If your payee has claimed their entitlement to a tax offset, you will need to reduce the withholding amount by:

- weekly – 1.9% of the total amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar
- fortnightly – 3.8% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar
- monthly – 8.3% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar
- quarterly – 25% of the amount claimed at the tax offsets question on the *Withholding declaration*, rounded to the nearest dollar.

## 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*.

If a payee has claimed a half levy exemption from the Medicare levy and has also answered **yes** to questions 10 and 12 on the *Medicare levy variation declaration*, they may be entitled to a Medicare levy adjustment if their weekly earnings are \$629 or more. For instructions on working out the Medicare levy adjustment to half levy, see page 11 of this tax table.

### Who is eligible for a full exemption?

To obtain a full exemption from the Medicare levy, your payee must have completed section A of the *Medicare levy variation declaration* and answered **yes** to the following:

- question 5 'Do you qualify for a Medicare levy exemption?'
- question 6 'Do you want to claim a full exemption from the Medicare levy?'

### Who is eligible for a half levy exemption?

To obtain a half levy exemption from the Medicare levy, your payee must have completed section A of the *Medicare levy variation declaration* and answered **yes** to the following:

- question 5 'Do you qualify for a Medicare levy exemption?'
- question 7 'Do you want to claim a half levy exemption from the Medicare levy?'

## 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 week's pay to the normal weekly earnings, ignoring any cents.
- 2 Use the 'Weekly tax table with no and half Medicare levy' to find your payee's total weekly earnings in column 1.
- 3 Use the appropriate column to find the amount to be withheld. If your payee is:
  - claiming full Medicare levy exemption, use column 2
  - claiming half Medicare levy exemption, use column 3.
- 4 Adjust the withholding amount found in step 3 if the following applies to your payee:
  - they have an end-of-year entitlement to a tax offset (see 'Claiming tax offsets' on page 3)
  - they are entitled to an adjustment for the Medicare levy – half levy (see 'Medicare levy adjustment to half levy – table' on page 13)
  - they have advised you of a HELP or FS debt (see *Higher Education Loan Program weekly tax table – including statement of formulas for calculating weekly and monthly withholding* [NAT 2173] or *Student Financial Supplement Scheme weekly tax table – including statement of formulas for calculating weekly and monthly withholding* [NAT 3306]).

## EXAMPLES

### Full exemption from the Medicare levy

A payee has weekly earnings of \$518.40. Ignoring cents, find \$518 in column 1 and refer to the corresponding amount to be withheld of \$31.00 from column 2.

The payee has claimed a tax offset of \$500 on the Withholding declaration. To work out their weekly equivalent to their entitlement, take 1.9% of \$500 which is \$10 (rounded to the nearest dollar).

Subtract this amount from \$31.00 and the result of \$21.00 needs to be withheld.

### Half Medicare levy exemption

A payee has weekly earnings of \$480.90. Ignoring cents, find \$480 in column 1 and refer to the corresponding amount to be withheld of \$24.00 from column 3.

The payee has claimed a tax offset of \$1,000 on the Withholding declaration. To work out their weekly entitlement, take 1.9% of \$1,000 which is \$19.

Subtract this amount from \$24 and the result of \$5 needs to be withheld.

## Working out the fortnightly, monthly or quarterly withholding amounts

First calculate the weekly equivalent of fortnightly, monthly or quarterly earnings. If you pay:

- fortnightly – divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by two – ignore any cents in the result and then add 99 cents
- monthly – obtain the sum of the monthly earnings and the amount of any allowance subject to withholding (if the result is an amount ending in 33 cents, add one cent), multiply this amount by three and then divide by 13 – ignore any cents in the result and then add 99 cents
- quarterly – divide the sum of the quarterly earnings and the amount of any allowances subject to withholding by 13 – ignore any cents in the result and then add 99 cents.

Then calculate fortnightly, monthly or quarterly withholding amounts as follows:

- fortnightly – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by two. For more information, see 'Claiming tax offsets' on page 3.
- monthly – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets. Multiply this amount by 13, divide the product by three and round the result to the nearest dollar
- quarterly – work out the rounded weekly withholding amount applicable to the weekly equivalent of earnings, before any adjustment for tax offsets – multiply this amount by 13.

## 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](http://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).

**WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY**

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare
1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
354	—	—	434	15.00	15.00	514	30.00	30.00	594	46.00	46.00	674	61.00	63.00
355	—	—	435	15.00	15.00	515	31.00	31.00	595	46.00	46.00	675	61.00	63.00
356	—	—	436	16.00	16.00	516	31.00	31.00	596	46.00	46.00	676	61.00	64.00
357	1.00	1.00	437	16.00	16.00	517	31.00	31.00	597	46.00	46.00	677	61.00	64.00
358	1.00	1.00	438	16.00	16.00	518	31.00	31.00	598	46.00	46.00	678	62.00	64.00
359	1.00	1.00	439	16.00	16.00	519	31.00	31.00	599	47.00	47.00	679	62.00	64.00
360	1.00	1.00	440	16.00	16.00	520	32.00	32.00	600	47.00	47.00	680	62.00	64.00
361	1.00	1.00	441	17.00	17.00	521	32.00	32.00	601	47.00	47.00	681	62.00	65.00
362	2.00	2.00	442	17.00	17.00	522	32.00	32.00	602	47.00	47.00	682	62.00	65.00
363	2.00	2.00	443	17.00	17.00	523	32.00	32.00	603	47.00	47.00	683	62.00	65.00
364	2.00	2.00	444	17.00	17.00	524	32.00	32.00	604	47.00	47.00	684	63.00	65.00
365	2.00	2.00	445	17.00	17.00	525	32.00	32.00	605	48.00	48.00	685	63.00	66.00
366	2.00	2.00	446	17.00	17.00	526	33.00	33.00	606	48.00	48.00	686	63.00	66.00
367	2.00	2.00	447	18.00	18.00	527	33.00	33.00	607	48.00	48.00	687	63.00	66.00
368	3.00	3.00	448	18.00	18.00	528	33.00	33.00	608	48.00	48.00	688	63.00	66.00
369	3.00	3.00	449	18.00	18.00	529	33.00	33.00	609	48.00	48.00	689	64.00	67.00
370	3.00	3.00	450	18.00	18.00	530	33.00	33.00	610	49.00	49.00	690	64.00	67.00
371	3.00	3.00	451	18.00	18.00	531	34.00	34.00	611	49.00	49.00	691	64.00	67.00
372	3.00	3.00	452	19.00	19.00	532	34.00	34.00	612	49.00	49.00	692	64.00	67.00
373	4.00	4.00	453	19.00	19.00	533	34.00	34.00	613	49.00	49.00	693	64.00	68.00
374	4.00	4.00	454	19.00	19.00	534	34.00	34.00	614	49.00	49.00	694	65.00	68.00
375	4.00	4.00	455	19.00	19.00	535	34.00	34.00	615	50.00	50.00	695	65.00	68.00
376	4.00	4.00	456	19.00	19.00	536	35.00	35.00	616	50.00	50.00	696	65.00	68.00
377	4.00	4.00	457	20.00	20.00	537	35.00	35.00	617	50.00	50.00	697	65.00	69.00
378	5.00	5.00	458	20.00	20.00	538	35.00	35.00	618	50.00	50.00	698	65.00	69.00
379	5.00	5.00	459	20.00	20.00	539	35.00	35.00	619	50.00	50.00	699	66.00	69.00
380	5.00	5.00	460	20.00	20.00	540	35.00	35.00	620	51.00	51.00	700	66.00	69.00
381	5.00	5.00	461	20.00	20.00	541	36.00	36.00	621	51.00	51.00	701	66.00	70.00
382	5.00	5.00	462	21.00	21.00	542	36.00	36.00	622	51.00	51.00	702	66.00	70.00
383	5.00	5.00	463	21.00	21.00	543	36.00	36.00	623	51.00	51.00	703	66.00	70.00
384	6.00	6.00	464	21.00	21.00	544	36.00	36.00	624	51.00	51.00	704	66.00	70.00
385	6.00	6.00	465	21.00	21.00	545	36.00	36.00	625	51.00	51.00	705	67.00	70.00
386	6.00	6.00	466	21.00	21.00	546	36.00	36.00	626	52.00	52.00	706	67.00	71.00
387	6.00	6.00	467	21.00	21.00	547	37.00	37.00	627	52.00	52.00	707	67.00	71.00
388	6.00	6.00	468	22.00	22.00	548	37.00	37.00	628	52.00	52.00	708	67.00	71.00
389	7.00	7.00	469	22.00	22.00	549	37.00	37.00	629	52.00	52.00	709	67.00	71.00
390	7.00	7.00	470	22.00	22.00	550	37.00	37.00	630	52.00	52.00	710	68.00	72.00
391	7.00	7.00	471	22.00	22.00	551	37.00	37.00	631	53.00	53.00	711	68.00	72.00
392	7.00	7.00	472	22.00	22.00	552	38.00	38.00	632	53.00	53.00	712	68.00	72.00
393	7.00	7.00	473	23.00	23.00	553	38.00	38.00	633	53.00	53.00	713	69.00	73.00
394	8.00	8.00	474	23.00	23.00	554	38.00	38.00	634	53.00	53.00	714	69.00	73.00
395	8.00	8.00	475	23.00	23.00	555	38.00	38.00	635	53.00	54.00	715	69.00	74.00
396	8.00	8.00	476	23.00	23.00	556	38.00	38.00	636	54.00	54.00	716	70.00	74.00
397	8.00	8.00	477	23.00	23.00	557	39.00	39.00	637	54.00	54.00	717	70.00	74.00
398	8.00	8.00	478	24.00	24.00	558	39.00	39.00	638	54.00	54.00	718	70.00	75.00
399	9.00	9.00	479	24.00	24.00	559	39.00	39.00	639	54.00	55.00	719	70.00	75.00
400	9.00	9.00	480	24.00	24.00	560	39.00	39.00	640	54.00	55.00	720	71.00	75.00
401	9.00	9.00	481	24.00	24.00	561	39.00	39.00	641	55.00	55.00	721	71.00	76.00
402	9.00	9.00	482	24.00	24.00	562	40.00	40.00	642	55.00	55.00	722	71.00	76.00
403	9.00	9.00	483	24.00	24.00	563	40.00	40.00	643	55.00	56.00	723	72.00	77.00
404	9.00	9.00	484	25.00	25.00	564	40.00	40.00	644	55.00	56.00	724	72.00	77.00
405	10.00	10.00	485	25.00	25.00	565	40.00	40.00	645	55.00	56.00	725	72.00	77.00
406	10.00	10.00	486	25.00	25.00	566	40.00	40.00	646	55.00	56.00	726	73.00	78.00
407	10.00	10.00	487	25.00	25.00	567	40.00	40.00	647	56.00	57.00	727	73.00	78.00
408	10.00	10.00	488	25.00	25.00	568	41.00	41.00	648	56.00	57.00	728	73.00	78.00
409	10.00	10.00	489	26.00	26.00	569	41.00	41.00	649	56.00	57.00	729	74.00	79.00
410	11.00	11.00	490	26.00	26.00	570	41.00	41.00	650	56.00	57.00	730	74.00	79.00
411	11.00	11.00	491	26.00	26.00	571	41.00	41.00	651	56.00	58.00	731	74.00	80.00
412	11.00	11.00	492	26.00	26.00	572	41.00	41.00	652	57.00	58.00	732	75.00	80.00
413	11.00	11.00	493	26.00	26.00	573	42.00	42.00	653	57.00	58.00	733	75.00	80.00
414	11.00	11.00	494	27.00	27.00	574	42.00	42.00	654	57.00	58.00	734	75.00	81.00
415	12.00	12.00	495	27.00	27.00	575	42.00	42.00	655	57.00	58.00	735	76.00	81.00
416	12.00	12.00	496	27.00	27.00	576	42.00	42.00	656	57.00	59.00	736	76.00	81.00
417	12.00	12.00	497	27.00	27.00	577	42.00	42.00	657	58.00	59.00	737	76.00	82.00
418	12.00	12.00	498	27.00	27.00	578	43.00	43.00	658	58.00	59.00	738	77.00	82.00
419	12.00	12.00	499	28.00	28.00	579	43.00	43.00	659	58.00	59.00	739	77.00	83.00
420	13.00	13.00	500	28.00	28.00	580	43.00	43.00	660	58.00	60.00	740	77.00	83.00
421	13.00	13.00	501	28.00	28.00	581	43.00	43.00	661	58.00	60.00	741	78.00	83.00
422	13.00	13.00	502	28.00	28.00	582	43.00	43.00	662	59.00	60.00	742	78.00	84.00
423	13.00	13.00	503	28.00	28.00	583	43.00	43.00	663	59.00	60.00	743	78.00	84.00
424	13.00	13.00	504	28.00	28.00	584	44.00	44.00	664	59.00	61.00	744	79.00	84.00
425	13.00	13.00	505	29.00	29.00	585	44.00	44.00	665	59.00	61.00	745	79.00	85.00
426	14.00	14.00	506	29.00	29.00	586	44.00	44.00	666	59.00	61.00	746	79.00	85.00
427	14.00	14.00	507	29.00	29.00	587	44.00	44.00	667	59.00	61.00	747	80.00	85.00
428	14.00	14.00	508	29.00	29.00	588	44.00	44.00	668	60.00	62.00	748	80.00	86.00
429	14.00	14.00	509	29.00	29.00	589	45.00	45.00	669	60.00	62.00	749	80.00	86.00
430	14.00	14.00	510	30.00	30.00	590	45.00	45.00	670	60.00	62.00	750	81.00	86.00
431	15.00	15.00	511	30.00	30.00	591	45.00	45.00	671	60.00	62.00	751	81.00	87.00
432	15.00	15.00	512	30.00	30.00	592	45.00	45.00	672	60.00	63.00	752	81.00	87.00
433	15.00	15.00	513	30.00	30.00	593	45.00	45.00	673	61.00	63.00	753	82.00	87.00

**WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY**

Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld	
	No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
754	82.00	88.00	834	108.00	114.00	914	134.00	141.00	994	161.00	168.00	1074	187.00	195.00
755	82.00	88.00	835	109.00	115.00	915	135.00	142.00	995	161.00	168.00	1075	187.00	195.00
756	83.00	88.00	836	109.00	115.00	916	135.00	142.00	996	161.00	169.00	1076	187.00	196.00
757	83.00	89.00	837	109.00	115.00	917	135.00	142.00	997	162.00	169.00	1077	188.00	196.00
758	83.00	89.00	838	109.00	116.00	918	136.00	143.00	998	162.00	169.00	1078	188.00	196.00
759	84.00	89.00	839	110.00	116.00	919	136.00	143.00	999	162.00	170.00	1079	188.00	197.00
760	84.00	90.00	840	110.00	116.00	920	136.00	143.00	1000	163.00	170.00	1080	189.00	197.00
761	84.00	90.00	841	110.00	117.00	921	137.00	144.00	1001	163.00	170.00	1081	189.00	197.00
762	85.00	90.00	842	111.00	117.00	922	137.00	144.00	1002	163.00	171.00	1082	189.00	198.00
763	85.00	91.00	843	111.00	117.00	923	137.00	144.00	1003	164.00	171.00	1083	190.00	198.00
764	85.00	91.00	844	111.00	118.00	924	138.00	145.00	1004	164.00	171.00	1084	190.00	198.00
765	86.00	91.00	845	112.00	118.00	925	138.00	145.00	1005	164.00	172.00	1085	190.00	199.00
766	86.00	92.00	846	112.00	118.00	926	138.00	145.00	1006	165.00	172.00	1086	191.00	199.00
767	86.00	92.00	847	112.00	119.00	927	139.00	146.00	1007	165.00	172.00	1087	191.00	199.00
768	87.00	92.00	848	113.00	119.00	928	139.00	146.00	1008	165.00	173.00	1088	191.00	200.00
769	87.00	93.00	849	113.00	119.00	929	139.00	146.00	1009	166.00	173.00	1089	192.00	200.00
770	87.00	93.00	850	113.00	120.00	930	140.00	147.00	1010	166.00	173.00	1090	192.00	200.00
771	88.00	93.00	851	114.00	120.00	931	140.00	147.00	1011	166.00	174.00	1091	192.00	201.00
772	88.00	94.00	852	114.00	120.00	932	140.00	147.00	1012	167.00	174.00	1092	193.00	201.00
773	88.00	94.00	853	114.00	121.00	933	141.00	148.00	1013	167.00	174.00	1093	193.00	201.00
774	89.00	94.00	854	115.00	121.00	934	141.00	148.00	1014	167.00	175.00	1094	193.00	202.00
775	89.00	95.00	855	115.00	121.00	935	141.00	148.00	1015	167.00	175.00	1095	194.00	202.00
776	89.00	95.00	856	115.00	122.00	936	142.00	149.00	1016	168.00	175.00	1096	194.00	202.00
777	90.00	95.00	857	116.00	122.00	937	142.00	149.00	1017	168.00	176.00	1097	194.00	203.00
778	90.00	96.00	858	116.00	122.00	938	142.00	149.00	1018	168.00	176.00	1098	195.00	203.00
779	90.00	96.00	859	116.00	123.00	939	143.00	150.00	1019	169.00	176.00	1099	195.00	203.00
780	90.00	96.00	860	117.00	123.00	940	143.00	150.00	1020	169.00	177.00	1100	195.00	204.00
781	91.00	97.00	861	117.00	123.00	941	143.00	150.00	1021	169.00	177.00	1101	196.00	204.00
782	91.00	97.00	862	117.00	124.00	942	144.00	151.00	1022	170.00	177.00	1102	196.00	204.00
783	91.00	97.00	863	118.00	124.00	943	144.00	151.00	1023	170.00	178.00	1103	196.00	205.00
784	92.00	98.00	864	118.00	125.00	944	144.00	151.00	1024	170.00	178.00	1104	197.00	205.00
785	92.00	98.00	865	118.00	125.00	945	145.00	152.00	1025	171.00	178.00	1105	197.00	205.00
786	92.00	98.00	866	119.00	125.00	946	145.00	152.00	1026	171.00	179.00	1106	197.00	206.00
787	93.00	99.00	867	119.00	126.00	947	145.00	152.00	1027	171.00	179.00	1107	198.00	206.00
788	93.00	99.00	868	119.00	126.00	948	146.00	153.00	1028	172.00	179.00	1108	198.00	206.00
789	93.00	99.00	869	120.00	126.00	949	146.00	153.00	1029	172.00	180.00	1109	198.00	207.00
790	94.00	100.00	870	120.00	127.00	950	146.00	153.00	1030	172.00	180.00	1110	199.00	207.00
791	94.00	100.00	871	120.00	127.00	951	147.00	154.00	1031	173.00	180.00	1111	199.00	207.00
792	94.00	100.00	872	121.00	127.00	952	147.00	154.00	1032	173.00	181.00	1112	199.00	208.00
793	95.00	101.00	873	121.00	128.00	953	147.00	154.00	1033	173.00	181.00	1113	200.00	208.00
794	95.00	101.00	874	121.00	128.00	954	148.00	155.00	1034	174.00	181.00	1114	200.00	208.00
795	95.00	101.00	875	122.00	128.00	955	148.00	155.00	1035	174.00	182.00	1115	200.00	209.00
796	96.00	102.00	876	122.00	129.00	956	148.00	155.00	1036	174.00	182.00	1116	201.00	209.00
797	96.00	102.00	877	122.00	129.00	957	148.00	156.00	1037	175.00	182.00	1117	201.00	209.00
798	96.00	102.00	878	123.00	129.00	958	149.00	156.00	1038	175.00	183.00	1118	201.00	210.00
799	97.00	103.00	879	123.00	130.00	959	149.00	156.00	1039	175.00	183.00	1119	202.00	210.00
800	97.00	103.00	880	123.00	130.00	960	149.00	157.00	1040	176.00	183.00	1120	202.00	210.00
801	97.00	103.00	881	124.00	130.00	961	150.00	157.00	1041	176.00	184.00	1121	202.00	211.00
802	98.00	104.00	882	124.00	131.00	962	150.00	157.00	1042	176.00	184.00	1122	203.00	211.00
803	98.00	104.00	883	124.00	131.00	963	150.00	158.00	1043	177.00	185.00	1123	203.00	211.00
804	98.00	104.00	884	125.00	131.00	964	151.00	158.00	1044	177.00	185.00	1124	203.00	212.00
805	99.00	105.00	885	125.00	132.00	965	151.00	158.00	1045	177.00	185.00	1125	204.00	212.00
806	99.00	105.00	886	125.00	132.00	966	151.00	159.00	1046	178.00	186.00	1126	204.00	212.00
807	99.00	105.00	887	126.00	132.00	967	152.00	159.00	1047	178.00	186.00	1127	204.00	213.00
808	100.00	106.00	888	126.00	133.00	968	152.00	159.00	1048	178.00	186.00	1128	205.00	213.00
809	100.00	106.00	889	126.00	133.00	969	152.00	160.00	1049	179.00	187.00	1129	205.00	213.00
810	100.00	106.00	890	127.00	133.00	970	153.00	160.00	1050	179.00	187.00	1130	205.00	214.00
811	101.00	107.00	891	127.00	134.00	971	153.00	160.00	1051	179.00	187.00	1131	206.00	214.00
812	101.00	107.00	892	127.00	134.00	972	153.00	161.00	1052	180.00	188.00	1132	206.00	214.00
813	101.00	107.00	893	128.00	134.00	973	154.00	161.00	1053	180.00	188.00	1133	206.00	215.00
814	102.00	108.00	894	128.00	135.00	974	154.00	161.00	1054	180.00	188.00	1134	206.00	215.00
815	102.00	108.00	895	128.00	135.00	975	154.00	162.00	1055	181.00	189.00	1135	207.00	215.00
816	102.00	108.00	896	129.00	135.00	976	155.00	162.00	1056	181.00	189.00	1136	207.00	216.00
817	103.00	109.00	897	129.00	136.00	977	155.00	162.00	1057	181.00	189.00	1137	207.00	216.00
818	103.00	109.00	898	129.00	136.00	978	155.00	163.00	1058	182.00	190.00	1138	208.00	216.00
819	103.00	109.00	899	129.00	136.00	979	156.00	163.00	1059	182.00	190.00	1139	208.00	217.00
820	104.00	110.00	900	130.00	137.00	980	156.00	163.00	1060	182.00	190.00	1140	208.00	217.00
821	104.00	110.00	901	130.00	137.00	981	156.00	164.00	1061	183.00	191.00	1141	209.00	217.00
822	104.00	110.00	902	130.00	137.00	982	157.00	164.00	1062	183.00	191.00	1142	209.00	218.00
823	105.00	111.00	903	131.00	138.00	983	157.00	164.00	1063	183.00	191.00	1143	209.00	218.00
824	105.00	111.00	904	131.00	138.00	984	157.00	165.00	1064	184.00	192.00	1144	210.00	218.00
825	105.00	111.00	905	131.00	138.00	985	158.00	165.00	1065	184.00	192.00	1145	210.00	219.00
826	106.00	112.00	906	132.00	139.00	986	158.00	165.00	1066	184.00	192.00	1146	210.00	219.00
827	106.00	112.00	907	132.00	139.00	987	158.00	166.00	1067	185.00	193.00	1147	211.00	219.00
828	106.00	112.00	908	132.00	139.00	988	159.00	166.00	1068	185.00	193.00	1148	211.00	220.00
829	107.00	113.00	909	133.00	140.00	989	159.00	166.00	1069	185.00	193.00	1149	211.00	220.00
830	107.00	113.00	910	133.00	140.00	990	159.00	167.00	107					

**WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY**

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare	Weekly earnings	No Medicare	Half Medicare
1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$	1 \$	2 \$	3 \$
1154	213.00	222.00	1234	239.00	249.00	1314	265.00	275.00	1394	291.00	302.00	1474	317.00	328.00
1155	213.00	222.00	1235	240.00	249.00	1315	266.00	276.00	1395	292.00	302.00	1475	318.00	329.00
1156	214.00	222.00	1236	240.00	249.00	1316	266.00	276.00	1396	292.00	303.00	1476	318.00	329.00
1157	214.00	223.00	1237	240.00	250.00	1317	266.00	276.00	1397	292.00	303.00	1477	318.00	329.00
1158	214.00	223.00	1238	241.00	250.00	1318	267.00	277.00	1398	293.00	303.00	1478	319.00	330.00
1159	215.00	223.00	1239	241.00	250.00	1319	267.00	277.00	1399	293.00	304.00	1479	319.00	330.00
1160	215.00	224.00	1240	241.00	251.00	1320	267.00	277.00	1400	293.00	304.00	1480	319.00	330.00
1161	215.00	224.00	1241	242.00	251.00	1321	268.00	278.00	1401	294.00	304.00	1481	320.00	331.00
1162	216.00	224.00	1242	242.00	251.00	1322	268.00	278.00	1402	294.00	305.00	1482	320.00	331.00
1163	216.00	225.00	1243	242.00	252.00	1323	268.00	278.00	1403	294.00	305.00	1483	320.00	331.00
1164	216.00	225.00	1244	243.00	252.00	1324	269.00	279.00	1404	295.00	305.00	1484	321.00	332.00
1165	217.00	225.00	1245	243.00	252.00	1325	269.00	279.00	1405	295.00	306.00	1485	321.00	332.00
1166	217.00	226.00	1246	243.00	253.00	1326	269.00	279.00	1406	295.00	306.00	1486	321.00	332.00
1167	217.00	226.00	1247	244.00	253.00	1327	270.00	280.00	1407	296.00	306.00	1487	322.00	333.00
1168	218.00	226.00	1248	244.00	253.00	1328	270.00	280.00	1408	296.00	307.00	1488	322.00	333.00
1169	218.00	227.00	1249	244.00	254.00	1329	270.00	280.00	1409	296.00	307.00	1489	322.00	333.00
1170	218.00	227.00	1250	245.00	254.00	1330	271.00	281.00	1410	297.00	307.00	1490	323.00	334.00
1171	219.00	227.00	1251	245.00	254.00	1331	271.00	281.00	1411	297.00	308.00	1491	323.00	334.00
1172	219.00	228.00	1252	245.00	255.00	1332	271.00	281.00	1412	297.00	308.00	1492	323.00	334.00
1173	219.00	228.00	1253	245.00	255.00	1333	272.00	282.00	1413	298.00	308.00	1493	324.00	335.00
1174	220.00	228.00	1254	246.00	255.00	1334	272.00	282.00	1414	298.00	309.00	1494	324.00	335.00
1175	220.00	229.00	1255	246.00	256.00	1335	272.00	282.00	1415	298.00	309.00	1495	324.00	335.00
1176	220.00	229.00	1256	246.00	256.00	1336	273.00	283.00	1416	299.00	309.00	1496	325.00	336.00
1177	221.00	229.00	1257	247.00	256.00	1337	273.00	283.00	1417	299.00	310.00	1497	325.00	336.00
1178	221.00	230.00	1258	247.00	257.00	1338	273.00	283.00	1418	299.00	310.00	1498	325.00	336.00
1179	221.00	230.00	1259	247.00	257.00	1339	274.00	284.00	1419	300.00	310.00	1499	326.00	337.00
1180	222.00	230.00	1260	248.00	257.00	1340	274.00	284.00	1420	300.00	310.00	1500	326.00	337.00
1181	222.00	231.00	1261	248.00	258.00	1341	274.00	284.00	1421	300.00	311.00	1501	326.00	337.00
1182	222.00	231.00	1262	248.00	258.00	1342	274.00	285.00	1422	300.00	311.00	1502	326.00	338.00
1183	223.00	231.00	1263	249.00	258.00	1343	275.00	285.00	1423	301.00	311.00	1503	327.00	338.00
1184	223.00	232.00	1264	249.00	259.00	1344	275.00	285.00	1424	301.00	312.00	1504	327.00	338.00
1185	223.00	232.00	1265	249.00	259.00	1345	275.00	286.00	1425	301.00	312.00	1505	327.00	339.00
1186	224.00	232.00	1266	250.00	259.00	1346	276.00	286.00	1426	302.00	312.00	1506	328.00	339.00
1187	224.00	233.00	1267	250.00	260.00	1347	276.00	286.00	1427	302.00	313.00	1507	328.00	339.00
1188	224.00	233.00	1268	250.00	260.00	1348	276.00	287.00	1428	302.00	313.00	1508	328.00	340.00
1189	225.00	233.00	1269	251.00	260.00	1349	277.00	287.00	1429	303.00	313.00	1509	329.00	340.00
1190	225.00	234.00	1270	251.00	261.00	1350	277.00	287.00	1430	303.00	314.00	1510	329.00	340.00
1191	225.00	234.00	1271	251.00	261.00	1351	277.00	288.00	1431	303.00	314.00	1511	329.00	341.00
1192	226.00	234.00	1272	252.00	261.00	1352	278.00	288.00	1432	304.00	314.00	1512	330.00	341.00
1193	226.00	235.00	1273	252.00	262.00	1353	278.00	288.00	1433	304.00	315.00	1513	330.00	341.00
1194	226.00	235.00	1274	252.00	262.00	1354	278.00	289.00	1434	304.00	315.00	1514	330.00	342.00
1195	226.00	235.00	1275	253.00	262.00	1355	279.00	289.00	1435	305.00	315.00	1515	331.00	342.00
1196	227.00	236.00	1276	253.00	263.00	1356	279.00	289.00	1436	305.00	316.00	1516	331.00	342.00
1197	227.00	236.00	1277	253.00	263.00	1357	279.00	290.00	1437	305.00	316.00	1517	331.00	343.00
1198	227.00	236.00	1278	254.00	263.00	1358	280.00	290.00	1438	306.00	316.00	1518	332.00	343.00
1199	228.00	237.00	1279	254.00	264.00	1359	280.00	290.00	1439	306.00	317.00	1519	332.00	343.00
1200	228.00	237.00	1280	254.00	264.00	1360	280.00	291.00	1440	306.00	317.00	1520	332.00	344.00
1201	228.00	237.00	1281	255.00	264.00	1361	281.00	291.00	1441	307.00	317.00	1521	333.00	344.00
1202	229.00	238.00	1282	255.00	265.00	1362	281.00	291.00	1442	307.00	318.00	1522	333.00	344.00
1203	229.00	238.00	1283	255.00	265.00	1363	281.00	292.00	1443	307.00	318.00	1523	333.00	345.00
1204	229.00	238.00	1284	256.00	265.00	1364	282.00	292.00	1444	308.00	318.00	1524	334.00	345.00
1205	230.00	239.00	1285	256.00	266.00	1365	282.00	292.00	1445	308.00	319.00	1525	334.00	345.00
1206	230.00	239.00	1286	256.00	266.00	1366	282.00	293.00	1446	308.00	319.00	1526	334.00	346.00
1207	230.00	239.00	1287	257.00	266.00	1367	283.00	293.00	1447	309.00	319.00	1527	335.00	346.00
1208	231.00	240.00	1288	257.00	267.00	1368	283.00	293.00	1448	309.00	320.00	1528	335.00	346.00
1209	231.00	240.00	1289	257.00	267.00	1369	283.00	294.00	1449	309.00	320.00	1529	335.00	347.00
1210	231.00	240.00	1290	258.00	267.00	1370	284.00	294.00	1450	310.00	320.00	1530	336.00	347.00
1211	232.00	241.00	1291	258.00	268.00	1371	284.00	294.00	1451	310.00	321.00	1531	336.00	347.00
1212	232.00	241.00	1292	258.00	268.00	1372	284.00	295.00	1452	310.00	321.00	1532	336.00	348.00
1213	232.00	241.00	1293	259.00	268.00	1373	285.00	295.00	1453	311.00	321.00	1533	337.00	348.00
1214	233.00	242.00	1294	259.00	269.00	1374	285.00	295.00	1454	311.00	322.00	1534	337.00	348.00
1215	233.00	242.00	1295	259.00	269.00	1375	285.00	296.00	1455	311.00	322.00	1535	337.00	349.00
1216	233.00	242.00	1296	260.00	269.00	1376	286.00	296.00	1456	312.00	322.00	1536	338.00	349.00
1217	234.00	243.00	1297	260.00	270.00	1377	286.00	296.00	1457	312.00	323.00	1537	338.00	349.00
1218	234.00	243.00	1298	260.00	270.00	1378	286.00	297.00	1458	312.00	323.00	1538	338.00	350.00
1219	234.00	243.00	1299	261.00	270.00	1379	287.00	297.00	1459	313.00	323.00	1539	339.00	350.00
1220	235.00	244.00	1300	261.00	271.00	1380	287.00	297.00	1460	313.00	324.00	1540	339.00	351.00
1221	235.00	244.00	1301	261.00	271.00	1381	287.00	298.00	1461	313.00	324.00	1541	339.00	351.00
1222	235.00	245.00	1302	261.00	271.00	1382	287.00	298.00	1462	313.00	324.00	1542	340.00	351.00
1223	236.00	245.00	1303	262.00	272.00	1383	288.00	298.00	1463	314.00	325.00	1543	340.00	352.00
1224	236.00	245.00	1304	262.00	272.00	1384	288.00	299.00	1464	314.00	325.00	1544	340.00	352.00
1225	236.00	246.00	1305	262.00	272.00	1385	288.00	299.00	1465	314.00	325.00	1545	341.00	352.00
1226	237.00	246.00	1306	263.00	273.00	1386	289.00	299.00	1466	315.00	326.00	1546	341.00	353.00
1227	237.00	246.00	1307	263.00	273.00	1387	289.00	300.00	1467	315.00	326.00	1547	342.00	353.00
1228	237.00	247.00	1308	263.00	273.00	1388	289.00	300.00</						

**WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY**

Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld			Amount to be withheld		
Weekly earnings 1	No Medicare 2	Half Medicare 3	Weekly earnings 1	No Medicare 2	Half Medicare 3	Weekly earnings 1	No Medicare 2	Half Medicare 3	Weekly earnings 1	No Medicare 2	Half Medicare 3	Weekly earnings 1	No Medicare 2	Half Medicare 3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1554	344.00	356.00	1634	374.00	386.00	1714	403.00	416.00	1794	433.00	446.00	1874	463.00	477.00
1555	345.00	356.00	1635	374.00	386.00	1715	404.00	417.00	1795	433.00	447.00	1875	463.00	477.00
1556	345.00	357.00	1636	374.00	387.00	1716	404.00	417.00	1796	434.00	447.00	1876	463.00	477.00
1557	345.00	357.00	1637	375.00	387.00	1717	404.00	417.00	1797	434.00	448.00	1877	464.00	478.00
1558	346.00	357.00	1638	375.00	388.00	1718	405.00	418.00	1798	434.00	448.00	1878	464.00	478.00
1559	346.00	358.00	1639	376.00	388.00	1719	405.00	418.00	1799	435.00	448.00	1879	464.00	478.00
1560	346.00	358.00	1640	376.00	388.00	1720	406.00	418.00	1800	435.00	449.00	1880	465.00	479.00
1561	347.00	358.00	1641	376.00	389.00	1721	406.00	419.00	1801	436.00	449.00	1881	465.00	479.00
1562	347.00	359.00	1642	377.00	389.00	1722	406.00	419.00	1802	436.00	449.00	1882	465.00	480.00
1563	347.00	359.00	1643	377.00	389.00	1723	407.00	420.00	1803	436.00	450.00	1883	466.00	480.00
1564	348.00	360.00	1644	377.00	390.00	1724	407.00	420.00	1804	437.00	450.00	1884	466.00	480.00
1565	348.00	360.00	1645	378.00	390.00	1725	407.00	420.00	1805	437.00	451.00	1885	467.00	481.00
1566	349.00	360.00	1646	378.00	391.00	1726	408.00	421.00	1806	437.00	451.00	1886	467.00	481.00
1567	349.00	361.00	1647	379.00	391.00	1727	408.00	421.00	1807	438.00	451.00	1887	467.00	482.00
1568	349.00	361.00	1648	379.00	391.00	1728	409.00	421.00	1808	438.00	452.00	1888	468.00	482.00
1569	350.00	361.00	1649	379.00	392.00	1729	409.00	422.00	1809	438.00	452.00	1889	468.00	482.00
1570	350.00	362.00	1650	380.00	392.00	1730	409.00	422.00	1810	439.00	452.00	1890	468.00	483.00
1571	350.00	362.00	1651	380.00	392.00	1731	410.00	423.00	1811	439.00	453.00	1891	469.00	483.00
1572	351.00	363.00	1652	380.00	393.00	1732	410.00	423.00	1812	440.00	453.00	1892	469.00	483.00
1573	351.00	363.00	1653	381.00	393.00	1733	410.00	423.00	1813	440.00	454.00	1893	470.00	484.00
1574	352.00	363.00	1654	381.00	394.00	1734	411.00	424.00	1814	440.00	454.00	1894	470.00	484.00
1575	352.00	364.00	1655	382.00	394.00	1735	411.00	424.00	1815	441.00	454.00	1895	470.00	485.00
1576	352.00	364.00	1656	382.00	394.00	1736	411.00	425.00	1816	441.00	455.00	1896	471.00	485.00
1577	353.00	364.00	1657	382.00	395.00	1737	412.00	425.00	1817	441.00	455.00	1897	471.00	485.00
1578	353.00	365.00	1658	383.00	395.00	1738	412.00	425.00	1818	442.00	455.00	1898	471.00	486.00
1579	353.00	365.00	1659	383.00	395.00	1739	413.00	426.00	1819	442.00	456.00	1899	472.00	486.00
1580	354.00	366.00	1660	383.00	396.00	1740	413.00	426.00	1820	443.00	456.00	1900	472.00	486.00
1581	354.00	366.00	1661	384.00	396.00	1741	413.00	426.00	1821	443.00	457.00	1901	473.00	487.00
1582	354.00	366.00	1662	384.00	397.00	1742	414.00	427.00	1822	443.00	457.00	1902	473.00	487.00
1583	355.00	367.00	1663	384.00	397.00	1743	414.00	427.00	1823	444.00	457.00	1903	473.00	488.00
1584	355.00	367.00	1664	385.00	397.00	1744	414.00	428.00	1824	444.00	458.00	1904	474.00	488.00
1585	356.00	367.00	1665	385.00	398.00	1745	415.00	428.00	1825	444.00	458.00	1905	474.00	488.00
1586	356.00	368.00	1666	386.00	398.00	1746	415.00	428.00	1826	445.00	458.00	1906	474.00	489.00
1587	356.00	368.00	1667	386.00	398.00	1747	416.00	429.00	1827	445.00	459.00	1907	475.00	489.00
1588	357.00	369.00	1668	386.00	399.00	1748	416.00	429.00	1828	446.00	459.00	1908	475.00	489.00
1589	357.00	369.00	1669	387.00	399.00	1749	416.00	429.00	1829	446.00	460.00	1909	475.00	490.00
1590	357.00	369.00	1670	387.00	400.00	1750	417.00	430.00	1830	446.00	460.00	1910	476.00	490.00
1591	358.00	370.00	1671	387.00	400.00	1751	417.00	430.00	1831	447.00	460.00	1911	476.00	491.00
1592	358.00	370.00	1672	388.00	400.00	1752	417.00	431.00	1832	447.00	461.00	1912	477.00	491.00
1593	359.00	371.00	1673	388.00	401.00	1753	418.00	431.00	1833	447.00	461.00	1913	477.00	491.00
1594	359.00	371.00	1674	389.00	401.00	1754	418.00	431.00	1834	448.00	461.00	1914	477.00	492.00
1595	359.00	371.00	1675	389.00	401.00	1755	419.00	432.00	1835	448.00	462.00	1915	478.00	492.00
1596	360.00	372.00	1676	389.00	402.00	1756	419.00	432.00	1836	448.00	462.00	1916	478.00	492.00
1597	360.00	372.00	1677	390.00	402.00	1757	419.00	432.00	1837	449.00	463.00	1917	478.00	493.00
1598	360.00	372.00	1678	390.00	403.00	1758	420.00	433.00	1838	449.00	463.00	1918	479.00	493.00
1599	361.00	373.00	1679	390.00	403.00	1759	420.00	433.00	1839	450.00	463.00	1919	479.00	494.00
1600	361.00	373.00	1680	391.00	403.00	1760	420.00	434.00	1840	450.00	464.00	1920	480.00	494.00
1601	362.00	374.00	1681	391.00	404.00	1761	421.00	434.00	1841	450.00	464.00	1921	480.00	494.00
1602	362.00	374.00	1682	391.00	404.00	1762	421.00	434.00	1842	451.00	465.00	1922	480.00	495.00
1603	362.00	374.00	1683	392.00	404.00	1763	421.00	435.00	1843	451.00	465.00	1923	481.00	495.00
1604	363.00	375.00	1684	392.00	405.00	1764	422.00	435.00	1844	451.00	465.00	1924	481.00	495.00
1605	363.00	375.00	1685	393.00	405.00	1765	422.00	435.00	1845	452.00	466.00	1925	481.00	496.00
1606	363.00	375.00	1686	393.00	406.00	1766	423.00	436.00	1846	452.00	466.00	1926	482.00	496.00
1607	364.00	376.00	1687	393.00	406.00	1767	423.00	436.00	1847	453.00	466.00	1927	482.00	497.00
1608	364.00	376.00	1688	394.00	406.00	1768	423.00	437.00	1848	453.00	467.00	1928	483.00	497.00
1609	364.00	377.00	1689	394.00	407.00	1769	424.00	437.00	1849	453.00	467.00	1929	483.00	497.00
1610	365.00	377.00	1690	394.00	407.00	1770	424.00	437.00	1850	454.00	468.00	1930	483.00	498.00
1611	365.00	377.00	1691	395.00	408.00	1771	424.00	438.00	1851	454.00	468.00	1931	484.00	498.00
1612	366.00	378.00	1692	395.00	408.00	1772	425.00	438.00	1852	454.00	468.00	1932	484.00	498.00
1613	366.00	378.00	1693	396.00	408.00	1773	425.00	438.00	1853	455.00	469.00	1933	484.00	499.00
1614	366.00	378.00	1694	396.00	409.00	1774	426.00	439.00	1854	455.00	469.00	1934	485.00	499.00
1615	367.00	379.00	1695	396.00	409.00	1775	426.00	439.00	1855	456.00	469.00	1935	485.00	500.00
1616	367.00	379.00	1696	397.00	409.00	1776	426.00	440.00	1856	456.00	470.00	1936	485.00	500.00
1617	367.00	380.00	1697	397.00	410.00	1777	427.00	440.00	1857	456.00	470.00	1937	486.00	500.00
1618	368.00	380.00	1698	397.00	410.00	1778	427.00	440.00	1858	457.00	471.00	1938	486.00	501.00
1619	368.00	380.00	1699	398.00	411.00	1779	427.00	441.00	1859	457.00	471.00	1939	487.00	501.00
1620	369.00	381.00	1700	398.00	411.00	1780	428.00	441.00	1860	457.00	471.00	1940	487.00	502.00
1621	369.00	381.00	1701	399.00	411.00	1781	428.00	441.00	1861	458.00	472.00	1941	487.00	502.00
1622	369.00	381.00	1702	399.00	412.00	1782	428.00	442.00	1862	458.00	472.00	1942	488.00	502.00
1623	370.00	382.00	1703	399.00	412.00	1783	429.00	442.00	1863	458.00	472.00	1943	488.00	503.00
1624	370.00	382.00	1704	400.00	412.00	1784	429.00	443.00	1864	459.00	473.00	1944	488.00	503.00
1625	370.00	383.00	1705	400.00	413.00	1785	430.00	443.00	1865	459.00	473.00	1945	489.00	503.00
1626	371.00	383.00	1706	400.00	413.00	1786	430.00	443.00	1866	460.00	474.00	1946	489.00	504.00
1627	371.00	383.00	1707	401.00	414.00	1787	430.00	444.00	1867	460.00	474.00	1947	490.00	504.00
1628	372.00	384.00	1708	401.00	414.00	1788	431.00	444.00	1868	46				





**WEEKLY TAX TABLE WITH NO AND HALF MEDICARE LEVY**

Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld		Weekly earnings 1	Amount to be withheld	
	No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3		No Medicare 2	Half Medicare 3
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2354	640.00	658.00	2384	651.00	669.00	2414	662.00	680.00	2444	673.00	692.00	2474	685.00	703.00
2355	641.00	658.00	2385	652.00	669.00	2415	663.00	681.00	2445	674.00	692.00	2475	685.00	703.00
2356	641.00	659.00	2386	652.00	670.00	2416	663.00	681.00	2446	674.00	693.00	2476	685.00	704.00
2357	641.00	659.00	2387	652.00	670.00	2417	663.00	682.00	2447	675.00	693.00	2477	686.00	704.00
2358	642.00	659.00	2388	653.00	671.00	2418	664.00	682.00	2448	675.00	693.00	2478	686.00	705.00
2359	642.00	660.00	2389	653.00	671.00	2419	664.00	682.00	2449	675.00	694.00	2479	686.00	705.00
2360	642.00	660.00	2390	653.00	671.00	2420	665.00	683.00	2450	676.00	694.00	2480	687.00	705.00
2361	643.00	660.00	2391	654.00	672.00	2421	665.00	683.00	2451	676.00	694.00	2481	687.00	706.00
2362	643.00	661.00	2392	654.00	672.00	2422	665.00	683.00	2452	676.00	695.00	2482	687.00	706.00
2363	643.00	661.00	2393	655.00	673.00	2423	666.00	684.00	2453	677.00	695.00	2483	688.00	706.00
2364	644.00	662.00	2394	655.00	673.00	2424	666.00	684.00	2454	677.00	696.00	2484	688.00	707.00
2365	644.00	662.00	2395	655.00	673.00	2425	666.00	685.00	2455	678.00	696.00	2485	689.00	707.00
2366	645.00	662.00	2396	656.00	674.00	2426	667.00	685.00	2456	678.00	696.00	2486	689.00	708.00
2367	645.00	663.00	2397	656.00	674.00	2427	667.00	685.00	2457	678.00	697.00	2487	689.00	708.00
2368	645.00	663.00	2398	656.00	674.00	2428	668.00	686.00	2458	679.00	697.00	2488	690.00	708.00
2369	646.00	663.00	2399	657.00	675.00	2429	668.00	686.00	2459	679.00	697.00	2489	690.00	709.00
2370	646.00	664.00	2400	657.00	675.00	2430	668.00	686.00	2460	679.00	698.00	2490	690.00	709.00
2371	646.00	664.00	2401	658.00	676.00	2431	669.00	687.00	2461	680.00	698.00	2491	691.00	710.00
2372	647.00	665.00	2402	658.00	676.00	2432	669.00	687.00	2462	680.00	699.00	2492	691.00	710.00
2373	647.00	665.00	2403	658.00	676.00	2433	669.00	688.00	2463	680.00	699.00	2493	692.00	710.00
2374	648.00	665.00	2404	659.00	677.00	2434	670.00	688.00	2464	681.00	699.00	2494	692.00	711.00
2375	648.00	666.00	2405	659.00	677.00	2435	670.00	688.00	2465	681.00	700.00	2495	692.00	711.00
2376	648.00	666.00	2406	659.00	677.00	2436	670.00	689.00	2466	682.00	700.00	2496	693.00	711.00
2377	649.00	666.00	2407	660.00	678.00	2437	671.00	689.00	2467	682.00	700.00	2497	693.00	712.00
2378	649.00	667.00	2408	660.00	678.00	2438	671.00	690.00	2468	682.00	701.00	2498	693.00	712.00
2379	649.00	667.00	2409	660.00	679.00	2439	672.00	690.00	2469	683.00	701.00	2499	694.00	713.00
2380	650.00	668.00	2410	661.00	679.00	2440	672.00	690.00	2470	683.00	702.00	2500	694.00	713.00
2381	650.00	668.00	2411	661.00	679.00	2441	672.00	691.00	2471	683.00	702.00			
2382	650.00	668.00	2412	662.00	680.00	2442	673.00	691.00	2472	684.00	702.00			
2383	651.00	669.00	2413	662.00	680.00	2443	673.00	691.00	2473	684.00	703.00			

❗ Where your payee's earnings are more than \$2,500 but less than \$3,461, the weekly withholding amount is calculated as follows:

- weekly earnings – no levy: \$694 plus 37 cents for each \$1 of earnings in excess of \$2,500
- weekly earnings – half levy: \$713 plus 37.75 cents for each \$1 of earnings in excess of \$2,500.

Where your payee's earnings are more than \$3,460, the weekly withholding amount is calculated as follows:

- weekly earnings – no levy: \$1,050 plus 45 cents for each \$1 of earnings in excess of \$3,460
- weekly earnings – half levy: \$1,076 plus 45.75 cents for each \$1 of earnings in excess of \$3,460.

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

# Medicare levy adjustment to half levy – table

## WHO SHOULD USE THIS TABLE?

Use this additional table if you make a payment to a payee who is entitled to an adjustment to their Medicare half levy.

## Is your payee entitled to a Medicare levy adjustment?’

Your payee is entitled to an adjustment if they meet **all** of the following requirements:

- they have provided you with a *Medicare levy variation declaration* in which they
  - claimed dependents
  - answered **yes** to question 5, 7, 10 and 12
- they have weekly earnings of \$629 or more, but less than the corresponding amount in column A of table 1 on this page
  - for example, a payee who claims two dependent children must have weekly earnings of less than \$876 to be entitled to a Medicare levy adjustment.

If your payee claims more than 10 children, the column A amount is \$1,421 plus \$68 for each child claimed in excess of 10.

Column B shows the values used in calculating adjustments for payees with more than five dependent children. If your payee claims more than 10 dependent children, the column B amount is \$1,207.94 plus \$57.82 for each child in excess of 10.

➤ For information about how to use table 1, see ‘How to work out the Medicare levy adjustment’ on this page.

**TABLE 1: Medicare levy adjustments**

Number of children	Column A	Column B
1	\$808	—
2	\$876	—
3	\$944	—
4	\$1,012	—
5	\$1,080	—
6	\$1,148	\$976.63
7	\$1,217	\$1,034.46
8	\$1,285	\$1,092.29
9	\$1,353	\$1,150.12
10	\$1,421	\$1,207.94

## Can you use a formula?

The Medicare levy adjustments 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](http://www.ato.gov.au/taxtables)

## HOW TO WORK OUT THE WITHHOLDING AMOUNT

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

- 1 Use column 3 on pages 5 to 10 of this schedule to find the weekly amount to be withheld from the payee’s weekly earnings, allowing for any tax offsets claimed.
- 2 Reduce this amount by the amount of the Medicare levy adjustment.

❗ Where the adjustment equals or exceeds the amount obtained in step 1, the amount to withhold is nil.

## HOW TO WORK OUT THE MEDICARE LEVY ADJUSTMENT

If you make payments to your payee on a fortnightly, monthly or quarterly basis, you will need to convert their payments into weekly earnings. For more information, see ‘Working out fortnightly, monthly or quarterly withholding amounts’ on page 4.

How you work out the Medicare levy adjustment varies depending on the number of dependent children your payee is claiming, see either:

- ‘Payee claiming spouse and/or one to five dependent children’ below
- ‘Payee with more than five dependent children’ on page 12.

## Payee claiming spouse and/or one to five dependent children

Use the ‘Medicare levy adjustment to half levy – table’ to find the payee’s earnings in the ‘Weekly earnings’ column. Find the corresponding amount of Medicare levy adjustment from the appropriate number of children column.

## EXAMPLE

The payee has weekly earnings of \$668.26 and is claiming four dependent children on the Medicare levy variation declaration form. Find \$668 in the ‘Weekly earnings’ column and refer to the corresponding Medicare levy adjustment of \$2.00 from the ‘4 children’ column.

### Payee with more than five dependent children

How you work out the Medicare levy adjustment for a payee with more than five dependent children varies depending on the weekly earnings of the payee, see:

- 'Weekly earnings less than \$919' below
- 'Weekly earnings of \$919 or more but less than the column B amount that corresponds to the number of dependent children claimed' below
- 'Weekly earnings of \$919 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed' on this page.

### Weekly earnings less than \$919

Use the '5 children' column. Disregard any cents. Use the 'Medicare levy adjustment to half levy – table' to find the payee's earnings in the 'Weekly earnings' column. Find the corresponding amount of Medicare levy adjustment from the '5 children' column.

#### EXAMPLE

The payee has weekly earnings of \$642.65 and is claiming six dependent children. Find \$642 in the 'Weekly earnings' column and refer to the corresponding Medicare levy adjustment of \$1.00 from the '5 children' column.

### Weekly earnings of \$919 or more but less than the column B amount that corresponds to the number of dependent children claimed

Round the weekly earnings down to the nearest dollar and add 99 cents. Take 0.75% of that amount and round to the nearest dollar.

#### EXAMPLE

The payee has weekly earnings of \$981.29 and is claiming seven dependent children. Take 0.75% of \$981.99 (weekly earnings of \$981 rounded down to the nearest dollar plus 99 cents). The amount of the Medicare levy adjustment is \$7.00, rounded to the nearest dollar.

### Weekly earnings of \$919 or more and greater than the column B amount but less than the column A amount that corresponds to the number of dependent children claimed

Complete steps 1–4 below:

- 1 Take 0.75% of the relevant column B amount. Round the result to the nearest cent.
- 2 Take 4.25% of the difference between the weekly earnings (round down to the nearest dollar plus 99 cents) and the column B amount. Round the result to the nearest cent.
- 3 Subtract the result of step 2 from step 1.
- 4 Round the result to the nearest dollar.

#### EXAMPLE

The payee has weekly earnings of \$1,200.29 and is claiming eight dependent children.

- 1  $0.75\% \times \$1,092.29$  (column B amount for eight children)  
= \$8.19
  - 2  $4.25\% \times (\$1,200.99 - \$1,092.29)$   
=  $4.25\% \times \$108.70$   
= \$4.62
  - 3  $\$8.19 - \$4.62$   
= \$3.57
  - 4 \$4.00 (\$3.57 rounded to the nearest dollar).
- Therefore, the Medicare levy adjustment is \$4.00.







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**PUBLISHED BY**

Australian Taxation Office, Canberra, May 2012  
JS 22921

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This publication was current at **May 2012**.