



Schedule 9 – Tax table for seniors and pensioners

This schedule applies to payments made from 1 July 2024.

Using this schedule

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

Use this schedule if you make payments to:

- seniors and pensioners who, at the end of the relevant financial year, are 67 years of age or older (for example, to be eligible for the year ending 30 June 2025, a payee must be born on or before 30 June 1958)
- veterans receiving a service pension and/or war widows/widowers receiving an income support supplement from the Department of Veterans' Affairs who are at least 60 years of age.

This schedule applies to weekly payments including:

- salary, wages, allowances and leave loading paid to employees
- director's fees
- payments to labour-hire workers
- 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)
- a non-super income stream
- a super income stream.

This schedule can only apply if the payee has provided you with either:

- a *Withholding declaration* (NAT 3093) indicating that they are an Australian resident for tax purposes at question 4 and answered **yes** to questions 5 and 8
- a *Withholding declaration – short version for seniors and pensioners* (NAT 5072) indicating that they are an Australian resident for tax purposes at question 4 and answered **yes** to questions 5 and 6.

For super income stream payments, you must also use *Schedule 13 – Tax table for superannuation income streams* (NAT 70982) to calculate withholding.

Working out the withholding amount

To work out the withholding amount:

1. Calculate your payee's total weekly earnings, add any allowances and irregular payments that will be included in this week's pay to the normal weekly earnings, ignoring any cents.
2. In column 1, find your payee's total weekly earning.
3. Use the appropriate column to find the correct amount to withhold. If your payee is
 - single, use column 2
 - a member of an illness-separated couple, use column 3
 - a member of a couple, use column 4.
4. If your payee is entitled to a tax offset or a Medicare levy adjustment, subtract its weekly value from the withholding amount found in step 3.

Example:

Calculating the withholding amount

A payee has weekly earnings of \$662.95 and has not claimed a Medicare levy exemption. To work out the correct amount to withhold, ignore cents and use column 1 and find \$662.

If the payee is:

- single, use column 2 to find the correct amount to withhold (\$5.00)
- a member of an illness-separated couple, use column 3 to find the correct amount to withhold (\$11.00)
- a member of a couple, use column 4 to find the correct amount to withhold (\$26.00).

Calculating fortnightly or monthly withholding amounts

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

- **fortnightly** – divide the sum of the fortnightly earnings and the amount of any allowances subject to withholding by 2. Ignore any cents in the result and then add 99 cents
- **monthly** – obtain the sum of the monthly earnings and the amount of any allowances subject to withholding (if the result is an amount ending in 33 cents, add one cent). Multiply this amount by 3 and then divide by 13. Ignore any cents in the result and then add 99 cents.

Then calculate fortnightly or monthly 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 2
- **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 3 and round the result to the nearest dollar.

Using a formula

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

You should read this section with *Schedule 1 - Statement of formulas* (NAT 1004) for calculating amounts to be withheld. If you have developed your own payroll or accounting software package, use the following formulas and the coefficients outlined below.

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

- **y** is the withholding amount expressed in dollars
- **x** is the weekly earnings rounded down to whole dollars plus 99 cents
- **a** and **b** are the values of the coefficients for the formulas shown in the relevant 'Values of the coefficients a and b for each set of formulas' tables.

Note: Additional scales have been provided where the payee has claimed a FULL or HALF Medicare levy exemption.

Values of the coefficients a and b for each set of formulas

Scale 1 – Payee is single:

Weekly earnings (x) less than	a	b
\$629	–	–
\$671	0.1600	100.7308
\$721	0.2850	184.6707
\$790	0.2940	191.1611
\$865	0.3940	270.1784
\$987	0.5277	385.8803
\$1,014	0.4477	306.8630
\$1,282	0.3227	180.0385
\$2,596	0.3200	176.5769
\$3,653	0.3900	358.3077
\$3,653 & over	0.4700	650.6154

Scale 2 – Payee is a member of an illness-separated couple:

Weekly earnings (x) less than	a	b
\$606	–	–
\$648	0.1600	97.0769
\$721	0.2850	178.1635
\$790	0.2940	184.6538
\$865	0.3940	263.6712
\$962	0.5277	379.3731
\$987	0.4027	259.0558
\$1,282	0.3227	180.0385
\$2,596	0.3200	176.5769
\$3,653	0.3900	358.3077
\$3,653 & over	0.4700	650.6154

Scale 3 – Payee is a member of a couple:

Weekly earnings (x) less than	a	b
\$554	–	–
\$596	0.1600	88.6538
\$721	0.2850	163.1587
\$790	0.2940	169.6490
\$842	0.3940	248.6663
\$865	0.2690	143.3538
\$987	0.4027	259.0558
\$1,282	0.3227	180.0385
\$2,596	0.3200	176.5769
\$3,653	0.3900	358.3077
\$3,653 & over	0.4700	650.6154

Scale 4 – Payee is single and is claiming a FULL Medicare levy exemption:

Weekly earnings (x) less than	a	b
\$629	–	–
\$671	0.1600	100.7308
\$721	0.2850	184.6707
\$865	0.2940	191.1611
\$1,014	0.4277	306.8630
\$1,282	0.3027	180.0385
\$2,596	0.3000	176.5769
\$3,653	0.3700	358.3077
\$3,653 & over	0.4500	650.6154

Scale 5 – Payee is a member of an illness-separated couple and is claiming a FULL Medicare levy exemption:

Weekly earnings (x) less than	a	b
\$606	0.0000	0.0000
\$648	0.1600	97.0769
\$721	0.2850	178.1635
\$865	0.2940	184.6538
\$962	0.4277	300.3558
\$1,282	0.3027	180.0385
\$2,596	0.3000	176.5769
\$3,653	0.3700	358.3077
\$3,653 & over	0.4500	650.6154

Scale 6 – Payee is a member of a couple and is claiming a FULL Medicare levy exemption:

Weekly earnings (x) less than	a	b
\$554	–	–
\$596	0.1600	88.6538
\$721	0.2850	163.1587
\$842	0.2940	169.6490
\$865	0.1690	64.3365
\$1,282	0.3027	180.0385
\$2,596	0.3000	176.5769
\$3,653	0.3700	358.3077
\$3,653 & over	0.4500	650.6154

Scale 7 – Payee is single and is claiming a HALF Medicare levy exemption:

Weekly earnings (x) less than	a	b
\$629	–	–
\$671	0.1600	100.7308
\$721	0.2850	184.6707
\$865	0.2940	191.1611
\$1,014	0.4277	306.8630
\$1,099	0.3027	180.0385
\$1,282	0.3527	235.0365
\$1,374	0.3500	231.5750
\$2,596	0.3100	176.5769
\$3,653	0.3800	358.3077
\$3,653 & over	0.4600	650.6154

Scale 8 – Payee is a member of an illness-separated couple and is claiming a HALF Medicare levy exemption:

Weekly earnings (x) less than	a	b
\$606	–	–
\$648	0.1600	97.0769
\$721	0.2850	178.1635
\$865	0.2940	184.6538
\$962	0.4277	300.3558
\$1,099	0.3027	180.0385
\$1,282	0.3527	235.0365
\$1,374	0.3500	231.5750
\$2,596	0.3100	176.5769
\$3,653	0.3800	358.3077
\$3,653 & over	0.4600	650.6154

Scale 9 – Payee is a member of a couple and is claiming a HALF Medicare levy exemption:

Weekly earnings (x) less than	a	b
\$554	–	–
\$596	0.1600	88.6538
\$721	0.2850	163.1587
\$842	0.2940	169.6490
\$865	0.1690	64.3365
\$1,099	0.3027	180.0385
\$1,282	0.3527	235.0365
\$1,374	0.3500	231.5750
\$2,596	0.3100	176.5769
\$3,653	0.3800	358.3077
\$3,653 & over	0.4600	650.6154

Medicare levy parameters

	With Medicare levy	Half Medicare levy
Weekly earnings threshold	790	1,099
Weekly earnings shade-in threshold	987	1,374
Medicare levy family threshold	57,198	57,198
Weekly family threshold divisor	52	52
Additional child	4,027	4,027
Shading out point multiplier	0.1000	0.0500
Shading out point divisor	0.0800	0.0400
Weekly levy adjustment factor	790.1700	1,099.9600
Medicare levy	0.0200	0.0100

Rounding of withholding amounts

Withholding amounts calculated as a result of applying the formulas are rounded to the nearest dollar. Results ending in 50 cents are rounded to the next higher dollar.

If no TFN is provided, ignore cents when you calculate withholding amounts.

Software

Payroll or accounting software written in accordance with the formulas in this schedule should be tested for accuracy against the withholding amounts provided. You should only use such software if it produces the exact amounts.

Tax file number (TFN) declarations

The answers your payees provide on their *Tax file number declaration* (NAT 3092) determine 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.

When a TFN has not been provided

You must withhold 47% from any payment you make to a resident payee and 45% from a foreign resident payee (ignoring any cents), if all of the following apply:

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

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

If the payee has not given you their TFN within **28 days**, you must withhold 47% 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 study and training support loans.

When your payee has a study and training support loan debt

If your payee has a HELP, VSL, FS, SSL or AASL 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, VSL, FS, SSL or AASL debts, refer to *Study and training support loans weekly tax table* (NAT 2173).

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 on when to withhold and report on allowances, refer to ato.gov.au/allowances.

Leave loading

If you pay leave loading as a lump sum, you need to use *Schedule 5 – 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, add the leave loading payment to the earnings for that period to calculate withholding.

Withholding declarations

A payee can use the *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding. For more information on tax offsets, refer to 'Claiming tax offsets'.

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

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, VSL, FS, SSL or AASL debt (or changes to them)
- entitlement to a seniors and pensioners tax offset.

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 replace the previous one.

A payee must have provided you with a valid *Tax file number declaration* before they can provide you with a *Withholding declaration*.

Claiming tax offsets

The seniors and pensioners tax offset (SAPTO) is incorporated into this schedule. If your payee chooses to claim their entitlement to other tax offsets through reduced withholding, they must give you a *Withholding declaration*.

To work out your payee's annual tax offset entitlement into a weekly value, use the 'Ready reckoner for tax offsets'. Deduct this amount from the amount shown in column 2, 3 or 4 of the tax table.

Ready reckoner for tax offsets

Tax offset entitlement – weekly value

Amount claimed \$	Weekly value \$	Amount claimed \$	Weekly value \$
1	–	400	8
2	–	500	10
3	–	600	11
4	–	700	13
5	–	800	15
6	–	900	17
7	–	1,000	19
8	–	1,173	22
9	–	1,200	23
10	–	1,400	27
20	–	1,600	30
30	1	1,800	34
40	1	2,000	38
50	1	2,200	42
57	1	2,400	46
60	1	2,600	49
70	1	2,800	53
80	2	3,000	57
90	2	3,200	61
100	2	3,400	65
200	4	3,600	68
300	6	3,800	72
338	6	4,000	76

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

Example:

Calculating tax offset entitlement

Tax offsets of \$422 claimed. Add values of \$400, \$20 and \$2

$$= \$8 + \$0 + \$0$$

$$= \$8.$$

Therefore, reduce the amount to be withheld by \$8.

Medicare levy exemptions

To claim the Medicare levy FULL or HALF exemption, a payee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration*.

If using the formulas to calculate withholding, use the applicable scale where the payee has claimed a FULL or HALF Medicare levy exemption.

Medicare levy adjustments

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

For instructions on how to work out the Medicare levy adjustment, refer to *Medicare levy adjustment weekly tax table* (NAT 1010).

PAYG withholding publications

You can access all PAYG withholding tax tables and other PAYG withholding publications at:

- ato.gov.au/taxtables
- ato.gov.au/paygw

Tax table for seniors and pensioners

Amount to be withheld				Amount to be withheld				Amount to be withheld				Amount to be withheld			
Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple	Weekly earnings	Single	Illness separated	Member of a couple
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
553	0.00	0.00	0.00	628	0.00	4.00	16.00	703	16.00	22.00	37.00	778	38.00	44.00	59.00
554	0.00	0.00	0.00	629	0.00	4.00	16.00	704	16.00	23.00	38.00	779	38.00	45.00	60.00
555	0.00	0.00	0.00	630	0.00	4.00	17.00	705	17.00	23.00	38.00	780	38.00	45.00	60.00
556	0.00	0.00	0.00	631	0.00	4.00	17.00	706	17.00	23.00	38.00	781	39.00	45.00	60.00
557	0.00	0.00	1.00	632	1.00	4.00	17.00	707	17.00	24.00	39.00	782	39.00	46.00	61.00
558	0.00	0.00	1.00	633	1.00	4.00	18.00	708	17.00	24.00	39.00	783	39.00	46.00	61.00
559	0.00	0.00	1.00	634	1.00	5.00	18.00	709	18.00	24.00	39.00	784	40.00	46.00	61.00
560	0.00	0.00	1.00	635	1.00	5.00	18.00	710	18.00	24.00	39.00	785	40.00	46.00	61.00
561	0.00	0.00	1.00	636	1.00	5.00	18.00	711	18.00	25.00	40.00	786	40.00	47.00	62.00
562	0.00	0.00	1.00	637	1.00	5.00	19.00	712	19.00	25.00	40.00	787	41.00	47.00	62.00
563	0.00	0.00	2.00	638	2.00	5.00	19.00	713	19.00	25.00	40.00	788	41.00	47.00	62.00
564	0.00	0.00	2.00	639	2.00	5.00	19.00	714	19.00	26.00	41.00	789	41.00	48.00	63.00
565	0.00	0.00	2.00	640	2.00	5.00	20.00	715	19.00	26.00	41.00	790	41.00	48.00	63.00
566	0.00	0.00	2.00	641	2.00	6.00	20.00	716	20.00	26.00	41.00	791	42.00	48.00	63.00
567	0.00	0.00	2.00	642	2.00	6.00	20.00	717	20.00	26.00	41.00	792	42.00	49.00	64.00
568	0.00	0.00	2.00	643	2.00	6.00	20.00	718	20.00	27.00	42.00	793	43.00	49.00	64.00
569	0.00	0.00	3.00	644	2.00	6.00	21.00	719	21.00	27.00	42.00	794	43.00	50.00	65.00
570	0.00	0.00	3.00	645	3.00	6.00	21.00	720	21.00	27.00	42.00	795	43.00	50.00	65.00
571	0.00	0.00	3.00	646	3.00	6.00	21.00	721	21.00	28.00	43.00	796	44.00	50.00	65.00
572	0.00	0.00	3.00	647	3.00	7.00	22.00	722	21.00	28.00	43.00	797	44.00	51.00	66.00
573	0.00	0.00	3.00	648	3.00	7.00	22.00	723	22.00	28.00	43.00	798	45.00	51.00	66.00
574	0.00	0.00	3.00	649	3.00	7.00	22.00	724	22.00	28.00	43.00	799	45.00	52.00	67.00
575	0.00	0.00	4.00	650	3.00	7.00	22.00	725	22.00	29.00	44.00	800	45.00	52.00	67.00
576	0.00	0.00	4.00	651	4.00	8.00	23.00	726	23.00	29.00	44.00	801	46.00	52.00	67.00
577	0.00	0.00	4.00	652	4.00	8.00	23.00	727	23.00	29.00	44.00	802	46.00	53.00	68.00
578	0.00	0.00	4.00	653	4.00	8.00	23.00	728	23.00	30.00	45.00	803	47.00	53.00	68.00
579	0.00	0.00	4.00	654	4.00	9.00	24.00	729	23.00	30.00	45.00	804	47.00	53.00	68.00
580	0.00	0.00	4.00	655	4.00	9.00	24.00	730	24.00	30.00	45.00	805	47.00	54.00	69.00
581	0.00	0.00	4.00	656	4.00	9.00	24.00	731	24.00	31.00	46.00	806	48.00	54.00	69.00
582	0.00	0.00	5.00	657	5.00	9.00	24.00	732	24.00	31.00	46.00	807	48.00	55.00	70.00
583	0.00	0.00	5.00	658	5.00	10.00	25.00	733	25.00	31.00	46.00	808	49.00	55.00	70.00
584	0.00	0.00	5.00	659	5.00	10.00	25.00	734	25.00	31.00	46.00	809	49.00	55.00	70.00
585	0.00	0.00	5.00	660	5.00	10.00	25.00	735	25.00	32.00	47.00	810	49.00	56.00	71.00
586	0.00	0.00	5.00	661	5.00	11.00	26.00	736	26.00	32.00	47.00	811	50.00	56.00	71.00
587	0.00	0.00	5.00	662	5.00	11.00	26.00	737	26.00	32.00	47.00	812	50.00	57.00	72.00
588	0.00	0.00	6.00	663	6.00	11.00	26.00	738	26.00	33.00	48.00	813	51.00	57.00	72.00
589	0.00	0.00	6.00	664	6.00	11.00	26.00	739	26.00	33.00	48.00	814	51.00	57.00	72.00
590	0.00	0.00	6.00	665	6.00	12.00	27.00	740	27.00	33.00	48.00	815	51.00	58.00	73.00
591	0.00	0.00	6.00	666	6.00	12.00	27.00	741	27.00	33.00	48.00	816	52.00	58.00	73.00
592	0.00	0.00	6.00	667	6.00	12.00	27.00	742	27.00	34.00	49.00	817	52.00	59.00	74.00
593	0.00	0.00	6.00	668	6.00	12.00	28.00	743	28.00	34.00	49.00	818	53.00	59.00	74.00
594	0.00	0.00	7.00	669	6.00	13.00	28.00	744	28.00	34.00	49.00	819	53.00	59.00	74.00
595	0.00	0.00	7.00	670	7.00	13.00	28.00	745	28.00	35.00	50.00	820	53.00	60.00	75.00
596	0.00	0.00	7.00	671	7.00	13.00	28.00	746	28.00	35.00	50.00	821	54.00	60.00	75.00
597	0.00	0.00	7.00	672	7.00	14.00	29.00	747	29.00	35.00	50.00	822	54.00	61.00	76.00
598	0.00	0.00	8.00	673	7.00	14.00	29.00	748	29.00	36.00	51.00	823	54.00	61.00	76.00
599	0.00	0.00	8.00	674	8.00	14.00	29.00	749	29.00	36.00	51.00	824	55.00	61.00	76.00
600	0.00	0.00	8.00	675	8.00	14.00	29.00	750	30.00	36.00	51.00	825	55.00	62.00	77.00
601	0.00	0.00	8.00	676	8.00	15.00	30.00	751	30.00	36.00	51.00	826	56.00	62.00	77.00
602	0.00	0.00	9.00	677	9.00	15.00	30.00	752	30.00	37.00	52.00	827	56.00	63.00	78.00
603	0.00	0.00	9.00	678	9.00	15.00	30.00	753	31.00	37.00	52.00	828	56.00	63.00	78.00
604	0.00	0.00	9.00	679	9.00	16.00	31.00	754	31.00	37.00	52.00	829	57.00	63.00	78.00
605	0.00	0.00	10.00	680	9.00	16.00	31.00	755	31.00	38.00	53.00	830	57.00	64.00	79.00
606	0.00	0.00	10.00	681	10.00	16.00	31.00	756	31.00	38.00	53.00	831	58.00	64.00	79.00
607	0.00	0.00	10.00	682	10.00	16.00	31.00	757	32.00	38.00	53.00	832	58.00	65.00	80.00
608	0.00	0.00	10.00	683	10.00	17.00	32.00	758	32.00	38.00	53.00	833	58.00	65.00	80.00
609	0.00	1.00	11.00	684	11.00	17.00	32.00	759	32.00	39.00	54.00	834	59.00	65.00	80.00
610	0.00	1.00	11.00	685	11.00	17.00	32.00	760	33.00	39.00	54.00	835	59.00	66.00	81.00
611	0.00	1.00	11.00	686	11.00	18.00	33.00	761	33.00	39.00	54.00	836	60.00	66.00	81.00
612	0.00	1.00	12.00	687	11.00	18.00	33.00	762	33.00	40.00	55.00	837	60.00	66.00	82.00
613	0.00	1.00	12.00	688	12.00	18.00	33.00	763	33.00	40.00	55.00	838	60.00	67.00	82.00
614	0.00	1.00	12.00	689	12.00	18.00	33.00	764	34.00	40.00	55.00	839	61.00	67.00	82.00
615	0.00	1.00	12.00	690	12.00	19.00	34.00	765	34.00	41.00	56.00	840	61.00	68.00	83.00
616	0.00	2.00	13.00	691	13.00	19.00	34.00	766	34.00	41.00	56.00	841	62.00	68.00	83.00
617	0.00	2.00	13.00	692	13.00	19.00	34.00	767	35.00	41.00	56.00	842	62.00	68.00	83.00
618	0.00	2.00	13.00	693	13.00	20.00	35.00	768	35.00	41.00	56.00	843	62.00	69.00	84.00
619	0.00	2.00	14.00	694	13.00	20.00	35.00	769	35.00	42.00	57.00	844	63.00	69.00	84.00
620	0.00	2.00	14.00	695	14.00	20.00	35.00	770	36.00	42.00	57.00	845	63.00	70.00	84.00
621	0.00	2.00	14.00	696	14.00	20.00	35.00	771	36.00	42.00	57.00	846	64.00	70.00	84.00
622	0.00	3.00	14.00	697	14.00	21.00	36.00	772	36.00	43.00	58.00	847	64.00	70.00	85.00
623	0.00	3.00	15.00	698	15.00	21.00	36.00	773	36.00	43.00	58.00	848	64.00	71.00	85.00
624	0.00	3.00	15.00	699	15.00	21.00	36.00	774	37.00	43.00	58.00	849	65.00	71.00	85.00
625	0.00	3.00	15.00	700	15.00	22.00	37.00	775	37.00	43.00	58.00	850	65.00	72.00	86.00
626	0.00	3.00	16.00	701	15.00	22.00	37.00	776	37.00	44.00	59.00	851	66.00	72.00	86.00
627	0.00	3.00	16.00	702	16.00	22.00	37.00	777	38.00	44.00	59.00	852	66.00	72.00	86.00

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		
	Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$
853	66.00	73.00	86.00	933	107.00	113.00	117.00	1,013	147.00	147.00	147.00	1,093	173.00	173.00	173.00
854	67.00	73.00	87.00	934	108.00	114.00	117.00	1,014	147.00	147.00	147.00	1,094	173.00	173.00	173.00
855	67.00	74.00	87.00	935	108.00	115.00	118.00	1,015	148.00	148.00	148.00	1,095	174.00	174.00	174.00
856	67.00	74.00	87.00	936	109.00	115.00	118.00	1,016	148.00	148.00	148.00	1,096	174.00	174.00	174.00
857	68.00	74.00	87.00	937	109.00	116.00	119.00	1,017	148.00	148.00	148.00	1,097	174.00	174.00	174.00
858	68.00	75.00	88.00	938	110.00	116.00	119.00	1,018	149.00	149.00	149.00	1,098	175.00	175.00	175.00
859	69.00	75.00	88.00	939	110.00	117.00	119.00	1,019	149.00	149.00	149.00	1,099	175.00	175.00	175.00
860	69.00	76.00	88.00	940	111.00	117.00	120.00	1,020	149.00	149.00	149.00	1,100	175.00	175.00	175.00
861	69.00	76.00	89.00	941	111.00	118.00	120.00	1,021	150.00	150.00	150.00	1,101	176.00	176.00	176.00
862	70.00	76.00	89.00	942	112.00	118.00	121.00	1,022	150.00	150.00	150.00	1,102	176.00	176.00	176.00
863	70.00	77.00	89.00	943	112.00	119.00	121.00	1,023	150.00	150.00	150.00	1,103	176.00	176.00	176.00
864	71.00	77.00	89.00	944	113.00	119.00	121.00	1,024	151.00	151.00	151.00	1,104	177.00	177.00	177.00
865	71.00	78.00	90.00	945	113.00	120.00	122.00	1,025	151.00	151.00	151.00	1,105	177.00	177.00	177.00
866	72.00	78.00	90.00	946	114.00	120.00	122.00	1,026	151.00	151.00	151.00	1,106	177.00	177.00	177.00
867	72.00	79.00	90.00	947	114.00	121.00	123.00	1,027	152.00	152.00	152.00	1,107	178.00	178.00	178.00
868	73.00	79.00	91.00	948	115.00	121.00	123.00	1,028	152.00	152.00	152.00	1,108	178.00	178.00	178.00
869	73.00	80.00	91.00	949	115.00	122.00	124.00	1,029	152.00	152.00	152.00	1,109	178.00	178.00	178.00
870	74.00	80.00	92.00	950	116.00	122.00	124.00	1,030	153.00	153.00	153.00	1,110	178.00	178.00	178.00
871	74.00	81.00	92.00	951	116.00	123.00	124.00	1,031	153.00	153.00	153.00	1,111	179.00	179.00	179.00
872	75.00	81.00	92.00	952	117.00	124.00	125.00	1,032	153.00	153.00	153.00	1,112	179.00	179.00	179.00
873	75.00	82.00	93.00	953	118.00	124.00	125.00	1,033	154.00	154.00	154.00	1,113	179.00	179.00	179.00
874	76.00	82.00	93.00	954	118.00	125.00	126.00	1,034	154.00	154.00	154.00	1,114	180.00	180.00	180.00
875	76.00	83.00	94.00	955	119.00	125.00	126.00	1,035	154.00	154.00	154.00	1,115	180.00	180.00	180.00
876	77.00	83.00	94.00	956	119.00	126.00	126.00	1,036	155.00	155.00	155.00	1,116	180.00	180.00	180.00
877	77.00	84.00	95.00	957	120.00	126.00	127.00	1,037	155.00	155.00	155.00	1,117	181.00	181.00	181.00
878	78.00	84.00	95.00	958	120.00	127.00	127.00	1,038	155.00	155.00	155.00	1,118	181.00	181.00	181.00
879	78.00	85.00	95.00	959	121.00	127.00	128.00	1,039	156.00	156.00	156.00	1,119	181.00	181.00	181.00
880	79.00	86.00	96.00	960	121.00	128.00	128.00	1,040	156.00	156.00	156.00	1,120	182.00	182.00	182.00
881	80.00	86.00	96.00	961	122.00	128.00	128.00	1,041	156.00	156.00	156.00	1,121	182.00	182.00	182.00
882	80.00	87.00	97.00	962	122.00	129.00	129.00	1,042	157.00	157.00	157.00	1,122	182.00	182.00	182.00
883	81.00	87.00	97.00	963	123.00	129.00	129.00	1,043	157.00	157.00	157.00	1,123	183.00	183.00	183.00
884	81.00	88.00	97.00	964	123.00	130.00	130.00	1,044	157.00	157.00	157.00	1,124	183.00	183.00	183.00
885	82.00	88.00	98.00	965	124.00	130.00	130.00	1,045	158.00	158.00	158.00	1,125	183.00	183.00	183.00
886	82.00	89.00	98.00	966	124.00	130.00	130.00	1,046	158.00	158.00	158.00	1,126	184.00	184.00	184.00
887	83.00	89.00	99.00	967	125.00	131.00	131.00	1,047	158.00	158.00	158.00	1,127	184.00	184.00	184.00
888	83.00	90.00	99.00	968	125.00	131.00	131.00	1,048	158.00	158.00	158.00	1,128	184.00	184.00	184.00
889	84.00	90.00	99.00	969	126.00	132.00	132.00	1,049	159.00	159.00	159.00	1,129	185.00	185.00	185.00
890	84.00	91.00	100.00	970	127.00	132.00	132.00	1,050	159.00	159.00	159.00	1,130	185.00	185.00	185.00
891	85.00	91.00	100.00	971	127.00	132.00	132.00	1,051	159.00	159.00	159.00	1,131	185.00	185.00	185.00
892	85.00	92.00	101.00	972	128.00	133.00	133.00	1,052	160.00	160.00	160.00	1,132	186.00	186.00	186.00
893	86.00	92.00	101.00	973	128.00	133.00	133.00	1,053	160.00	160.00	160.00	1,133	186.00	186.00	186.00
894	86.00	93.00	101.00	974	129.00	134.00	134.00	1,054	160.00	160.00	160.00	1,134	186.00	186.00	186.00
895	87.00	93.00	102.00	975	129.00	134.00	134.00	1,055	161.00	161.00	161.00	1,135	187.00	187.00	187.00
896	87.00	94.00	102.00	976	130.00	134.00	134.00	1,056	161.00	161.00	161.00	1,136	187.00	187.00	187.00
897	88.00	94.00	103.00	977	130.00	135.00	135.00	1,057	161.00	161.00	161.00	1,137	187.00	187.00	187.00
898	89.00	95.00	103.00	978	131.00	135.00	135.00	1,058	162.00	162.00	162.00	1,138	188.00	188.00	188.00
899	89.00	96.00	103.00	979	131.00	136.00	136.00	1,059	162.00	162.00	162.00	1,139	188.00	188.00	188.00
900	90.00	96.00	104.00	980	132.00	136.00	136.00	1,060	162.00	162.00	162.00	1,140	188.00	188.00	188.00
901	90.00	97.00	104.00	981	132.00	136.00	136.00	1,061	163.00	163.00	163.00	1,141	188.00	188.00	188.00
902	91.00	97.00	105.00	982	133.00	137.00	137.00	1,062	163.00	163.00	163.00	1,142	189.00	189.00	189.00
903	91.00	98.00	105.00	983	133.00	137.00	137.00	1,063	163.00	163.00	163.00	1,143	189.00	189.00	189.00
904	92.00	98.00	105.00	984	134.00	138.00	138.00	1,064	164.00	164.00	164.00	1,144	189.00	189.00	189.00
905	92.00	99.00	106.00	985	134.00	138.00	138.00	1,065	164.00	164.00	164.00	1,145	190.00	190.00	190.00
906	93.00	99.00	106.00	986	135.00	138.00	138.00	1,066	164.00	164.00	164.00	1,146	190.00	190.00	190.00
907	93.00	100.00	107.00	987	135.00	139.00	139.00	1,067	165.00	165.00	165.00	1,147	190.00	190.00	190.00
908	94.00	100.00	107.00	988	136.00	139.00	139.00	1,068	165.00	165.00	165.00	1,148	191.00	191.00	191.00
909	94.00	101.00	107.00	989	136.00	139.00	139.00	1,069	165.00	165.00	165.00	1,149	191.00	191.00	191.00
910	95.00	101.00	108.00	990	137.00	140.00	140.00	1,070	166.00	166.00	166.00	1,150	191.00	191.00	191.00
911	95.00	102.00	108.00	991	137.00	140.00	140.00	1,071	166.00	166.00	166.00	1,151	192.00	192.00	192.00
912	96.00	102.00	109.00	992	138.00	140.00	140.00	1,072	166.00	166.00	166.00	1,152	192.00	192.00	192.00
913	96.00	103.00	109.00	993	138.00	141.00	141.00	1,073	167.00	167.00	167.00	1,153	192.00	192.00	192.00
914	97.00	103.00	109.00	994	139.00	141.00	141.00	1,074	167.00	167.00	167.00	1,154	193.00	193.00	193.00
915	97.00	104.00	110.00	995	139.00	141.00	141.00	1,075	167.00	167.00	167.00	1,155	193.00	193.00	193.00
916	98.00	105.00	110.00	996	139.00	142.00	142.00	1,076	168.00	168.00	168.00	1,156	193.00	193.00	193.00
917	99.00	105.00	111.00	997	140.00	142.00	142.00	1,077	168.00	168.00	168.00	1,157	194.00	194.00	194.00
918	99.00	106.00	111.00	998	140.00	142.00	142.00	1,078	168.00	168.00	168.00	1,158	194.00	194.00	194.00
919	100.00	106.00	111.00	999	141.00	143.00	143.00	1,079	168.00	168.00	168.00	1,159	194.00	194.00	194.00
920	100.00	107.00	112.00	1,000	141.00	143.00	143.00	1,080	169.00	169.00	169.00	1,160	195.00	195.00	195.00
921	101.00	107.00	112.00	1,001	142.00	143.00	143.00	1,081	169.00	169.00	169.00	1,161	195.00	195.00	195.00
922	101.00	108.00	113.00	1,002	142.00	144.00	144.00	1,082	169.00	169.00	169.00	1,162	195.00	1	

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		
	Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$		Single 2 \$	Illness separated 3 \$	Member of a couple 4 \$
2,453	609.00	609.00	609.00	2,508	626.00	626.00	626.00	2,563	644.00	644.00	644.00	2,618	663.00	663.00	663.00
2,454	609.00	609.00	609.00	2,509	627.00	627.00	627.00	2,564	644.00	644.00	644.00	2,619	663.00	663.00	663.00
2,455	609.00	609.00	609.00	2,510	627.00	627.00	627.00	2,565	645.00	645.00	645.00	2,620	664.00	664.00	664.00
2,456	610.00	610.00	610.00	2,511	627.00	627.00	627.00	2,566	645.00	645.00	645.00	2,621	664.00	664.00	664.00
2,457	610.00	610.00	610.00	2,512	628.00	628.00	628.00	2,567	645.00	645.00	645.00	2,622	665.00	665.00	665.00
2,458	610.00	610.00	610.00	2,513	628.00	628.00	628.00	2,568	645.00	645.00	645.00	2,623	665.00	665.00	665.00
2,459	611.00	611.00	611.00	2,514	628.00	628.00	628.00	2,569	646.00	646.00	646.00	2,624	665.00	665.00	665.00
2,460	611.00	611.00	611.00	2,515	629.00	629.00	629.00	2,570	646.00	646.00	646.00	2,625	666.00	666.00	666.00
2,461	611.00	611.00	611.00	2,516	629.00	629.00	629.00	2,571	646.00	646.00	646.00	2,626	666.00	666.00	666.00
2,462	612.00	612.00	612.00	2,517	629.00	629.00	629.00	2,572	647.00	647.00	647.00	2,627	667.00	667.00	667.00
2,463	612.00	612.00	612.00	2,518	629.00	629.00	629.00	2,573	647.00	647.00	647.00	2,628	667.00	667.00	667.00
2,464	612.00	612.00	612.00	2,519	630.00	630.00	630.00	2,574	647.00	647.00	647.00	2,629	667.00	667.00	667.00
2,465	613.00	613.00	613.00	2,520	630.00	630.00	630.00	2,575	648.00	648.00	648.00	2,630	668.00	668.00	668.00
2,466	613.00	613.00	613.00	2,521	630.00	630.00	630.00	2,576	648.00	648.00	648.00	2,631	668.00	668.00	668.00
2,467	613.00	613.00	613.00	2,522	631.00	631.00	631.00	2,577	648.00	648.00	648.00	2,632	669.00	669.00	669.00
2,468	613.00	613.00	613.00	2,523	631.00	631.00	631.00	2,578	649.00	649.00	649.00	2,633	669.00	669.00	669.00
2,469	614.00	614.00	614.00	2,524	631.00	631.00	631.00	2,579	649.00	649.00	649.00	2,634	669.00	669.00	669.00
2,470	614.00	614.00	614.00	2,525	632.00	632.00	632.00	2,580	649.00	649.00	649.00	2,635	670.00	670.00	670.00
2,471	614.00	614.00	614.00	2,526	632.00	632.00	632.00	2,581	650.00	650.00	650.00	2,636	670.00	670.00	670.00
2,472	615.00	615.00	615.00	2,527	632.00	632.00	632.00	2,582	650.00	650.00	650.00	2,637	671.00	671.00	671.00
2,473	615.00	615.00	615.00	2,528	633.00	633.00	633.00	2,583	650.00	650.00	650.00	2,638	671.00	671.00	671.00
2,474	615.00	615.00	615.00	2,529	633.00	633.00	633.00	2,584	651.00	651.00	651.00	2,639	671.00	671.00	671.00
2,475	616.00	616.00	616.00	2,530	633.00	633.00	633.00	2,585	651.00	651.00	651.00	2,640	672.00	672.00	672.00
2,476	616.00	616.00	616.00	2,531	634.00	634.00	634.00	2,586	651.00	651.00	651.00	2,641	672.00	672.00	672.00
2,477	616.00	616.00	616.00	2,532	634.00	634.00	634.00	2,587	652.00	652.00	652.00	2,642	672.00	672.00	672.00
2,478	617.00	617.00	617.00	2,533	634.00	634.00	634.00	2,588	652.00	652.00	652.00	2,643	673.00	673.00	673.00
2,479	617.00	617.00	617.00	2,534	635.00	635.00	635.00	2,589	652.00	652.00	652.00	2,644	673.00	673.00	673.00
2,480	617.00	617.00	617.00	2,535	635.00	635.00	635.00	2,590	653.00	653.00	653.00	2,645	674.00	674.00	674.00
2,481	618.00	618.00	618.00	2,536	635.00	635.00	635.00	2,591	653.00	653.00	653.00	2,646	674.00	674.00	674.00
2,482	618.00	618.00	618.00	2,537	636.00	636.00	636.00	2,592	653.00	653.00	653.00	2,647	674.00	674.00	674.00
2,483	618.00	618.00	618.00	2,538	636.00	636.00	636.00	2,593	653.00	653.00	653.00	2,648	675.00	675.00	675.00
2,484	619.00	619.00	619.00	2,539	636.00	636.00	636.00	2,594	654.00	654.00	654.00	2,649	675.00	675.00	675.00
2,485	619.00	619.00	619.00	2,540	637.00	637.00	637.00	2,595	654.00	654.00	654.00	2,650	676.00	676.00	676.00
2,486	619.00	619.00	619.00	2,541	637.00	637.00	637.00	2,596	655.00	655.00	655.00	2,651	676.00	676.00	676.00
2,487	620.00	620.00	620.00	2,542	637.00	637.00	637.00	2,597	655.00	655.00	655.00	2,652	676.00	676.00	676.00
2,488	620.00	620.00	620.00	2,543	637.00	637.00	637.00	2,598	655.00	655.00	655.00	2,653	677.00	677.00	677.00
2,489	620.00	620.00	620.00	2,544	638.00	638.00	638.00	2,599	656.00	656.00	656.00	2,654	677.00	677.00	677.00
2,490	621.00	621.00	621.00	2,545	638.00	638.00	638.00	2,600	656.00	656.00	656.00	2,655	678.00	678.00	678.00
2,491	621.00	621.00	621.00	2,546	638.00	638.00	638.00	2,601	656.00	656.00	656.00	2,656	678.00	678.00	678.00
2,492	621.00	621.00	621.00	2,547	639.00	639.00	639.00	2,602	657.00	657.00	657.00	2,657	678.00	678.00	678.00
2,493	621.00	621.00	621.00	2,548	639.00	639.00	639.00	2,603	657.00	657.00	657.00	2,658	679.00	679.00	679.00
2,494	622.00	622.00	622.00	2,549	639.00	639.00	639.00	2,604	658.00	658.00	658.00	2,659	679.00	679.00	679.00
2,495	622.00	622.00	622.00	2,550	640.00	640.00	640.00	2,605	658.00	658.00	658.00	2,660	679.00	679.00	679.00
2,496	622.00	622.00	622.00	2,551	640.00	640.00	640.00	2,606	658.00	658.00	658.00	2,661	680.00	680.00	680.00
2,497	623.00	623.00	623.00	2,552	640.00	640.00	640.00	2,607	659.00	659.00	659.00	2,662	680.00	680.00	680.00
2,498	623.00	623.00	623.00	2,553	641.00	641.00	641.00	2,608	659.00	659.00	659.00	2,663	681.00	681.00	681.00
2,499	623.00	623.00	623.00	2,554	641.00	641.00	641.00	2,609	660.00	660.00	660.00	2,664	681.00	681.00	681.00
2,500	624.00	624.00	624.00	2,555	641.00	641.00	641.00	2,610	660.00	660.00	660.00	2,665	681.00	681.00	681.00
2,501	624.00	624.00	624.00	2,556	642.00	642.00	642.00	2,611	660.00	660.00	660.00	2,666	682.00	682.00	682.00
2,502	624.00	624.00	624.00	2,557	642.00	642.00	642.00	2,612	661.00	661.00	661.00	2,667	682.00	682.00	682.00
2,503	625.00	625.00	625.00	2,558	642.00	642.00	642.00	2,613	661.00	661.00	661.00	2,668	683.00	683.00	683.00
2,504	625.00	625.00	625.00	2,559	643.00	643.00	643.00	2,614	662.00	662.00	662.00	2,669	683.00	683.00	683.00
2,505	625.00	625.00	625.00	2,560	643.00	643.00	643.00	2,615	662.00	662.00	662.00	2,670	683.00	683.00	683.00
2,506	626.00	626.00	626.00	2,561	643.00	643.00	643.00	2,616	662.00	662.00	662.00	2,671	684.00	684.00	684.00
2,507	626.00	626.00	626.00	2,562	644.00	644.00	644.00	2,617	663.00	663.00	663.00	2,672	684.00	684.00	684.00

Where the payee earns more than \$2,672 but less than \$3,653, withhold \$684 plus 39 cents for each \$1 of earnings in excess of \$2,672.

Where the payee earns more than \$3,652, withhold \$1,067 plus 47 cents for each \$1 of earnings in excess of \$3,652.

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

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

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