



# Schedule 1 – Statement of formulas for calculating amounts to be withheld

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.

If you develop your own payroll or accounting software package, this schedule provides the formulas and coefficients you will need to calculate the amounts to be withheld from payments made on a weekly, fortnightly, monthly or quarterly basis.

Separate scales apply to:

- foreign residents
- employees who have claimed or not claimed the tax-free threshold
- employees claiming a full or half-exemption from the Medicare levy

To help employers who don't have a software package, our website provides the following tools, which are based on the formulas in this schedule:

- tax withheld calculator
- tax tables.

Payments covered include:

- salary, wages, allowances and leave loading paid to employees
- paid parental leave
- directors' 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 pensions
- 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).

Don't use this schedule for payments made to individuals employed under a working holiday makers visa. You must use *Schedule 15 – Tax table for working holiday makers* (NAT 75331) for all payments made to them, including lump sum payments.

## Software

Payroll or accounting software written in accordance with the formulas in this schedule should be tested for accuracy against the sample data provided.

The results obtained when using the coefficients in this schedule may differ slightly from the sums of the amounts shown in the PAYG tax tables. The differences result from the rounding of components. Withholding calculated using either method is accepted.

## Other statements of formulas

Statements of formulas for other classes of payees are also available. These include:

- *Schedule 8 – Statement of formulas for calculating study and training support loans components* (NAT 3539)
- *Schedule 2 – Tax table for individuals employed in the horticultural or shearing industry* (NAT 1013)
- *Schedule 3 – Tax table for actors, variety artists and other entertainers* (NAT 1023)
- *Schedule 9 – Tax table for seniors and pensioners* (NAT 4466)
- *Schedule 15 – Tax table for working holiday makers* (NAT 75331)

## Coefficients to use in formulas for withholding from weekly payments

What numbers to use in formulas when calculating withholding amounts.

### If the tax-free threshold isn't claimed in Tax file number declaration – Scale 1

Weekly earnings (x) less than	a	b
\$150	0.1600	0.1600
\$371	0.2117	7.7550
\$515	0.1890	-0.6702
\$932	0.3227	68.2367
\$2,246	0.3200	65.7202
\$3,303	0.3900	222.9510
\$3,303 & over	0.4700	487.2587

### If the employee claimed the tax-free threshold in Tax file number declaration – Scale 2

Weekly earnings (x) less than	a	b
\$361	–	–
\$500	0.1600	57.8462
\$625	0.2600	107.8462
\$721	0.1800	57.8462
\$865	0.1890	64.3365
\$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

### Foreign residents – Scale 3

Weekly earnings (x) less than	a	b
\$2,596	0.3000	0.3000
\$3,653	0.3700	181.7308
\$3,653 & over	0.4500	474.0385

### If a tax file number (TFN) was not provided by employee – Scale 4

	Earnings	Tax rate
Resident	\$1 & over	0.4700
Foreign resident	\$1 & over	0.4500

### If the employee claimed the full exemption from Medicare levy in Medicare levy variation declaration – Scale 5

Weekly earnings (x) less than	a	b
\$361	–	–
\$721	0.1600	57.8462
\$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

**If the employee claimed a half exemption from Medicare levy in Medicare levy variation declaration – Scale 6**

Weekly earnings (x) less than	a	b
\$361	–	–
\$721	0.1600	57.8462
\$843	0.1690	64.3365
\$865	0.2190	106.4962
\$1,053	0.3527	222.1981
\$1,282	0.3127	180.0385
\$2,596	0.3100	176.5769
\$3,653	0.3800	358.3077
\$3,653 & over	0.4600	650.6154

**Notes on using the scales**

- Scale 1 contains a negative value for one of the b coefficients. This is intentional.
- Scales 1, 2, 3, 5 and 6 may be applied only if employees have provided their TFN.
- For scale 4 no coefficients are necessary. To calculate withholding, apply the tax rate to earnings, ignoring any cents in earnings and in the withholding result.
- Scale 1 and 2 apply whether or not the employee is entitled to any leave loading.
- Tax offsets may be allowed only where scales 2, 5 or 6 are applied.
- Scale 1, 2, 4 and 6 incorporate the Medicare levy. Scale 4 incorporates the Medicare levy for residents only.
- For scale 2 no Medicare levy is payable by a person whose taxable income for the year is \$26,000 (\$500 per week) or less. If the taxable income exceeds \$26,000 but is less than \$32,500 (\$625 per week), the levy is shaded in at the rate of 10% of the excess over \$26,000. If a person's taxable income is \$32,501 (\$625 per week) or more, Medicare is levied at the rate of 2% of total taxable income.
- The Medicare levy is also shaded in for scale 6. The Medicare levy parameters for scales 2 and 6 are as follows.
- If you have 27 fortnightly, or 53 weekly pays in a financial year, refer to withholding additional amounts from employee earnings.

**Medicare levy parameters**

Parameter	Scale 2	Scale 6
Weekly earnings threshold	500	843
Weekly earnings shade-in threshold	625	1,053
Medicare levy family threshold	43,846	43,846
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	500.0000	843.1900
Medicare levy	0.0200	0.0100

**Using a formula**

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

- **y** is the weekly withholding amount expressed in dollars
- **x** is the number of whole dollars in the weekly earnings plus 99 cents
- **a** and **b** are the values related to each set of formulas for each range of weekly earnings (or, in the case of fortnightly, monthly or quarterly earnings, the weekly equivalent of these amounts).

The formulas relate only to working out withholding amounts before any tax offsets and Medicare levy adjustments are allowed. For instructions on the treatment of tax offsets and Medicare levy adjustments, see page 5.

For sample data to verify that the software program is calculating the correct withholding amounts and Medicare levy adjustments, see page 9.

Withholding amounts calculated using these formulas may vary slightly to those calculated using the method set out in the footnote to the appropriate PAYG withholding tax table. This applies if earnings exceed \$3,400 weekly or \$6,800 fortnightly.

### Rounding of withholding amounts

Withholding amounts calculated as a result of applying the formulas are rounded to the nearest dollar. Values ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, don't make a preliminary rounding to the nearest cent.

Use these rounding rules across all scales except scale 4 (where employee doesn't provide a TFN). For scale 4, cents are ignored when applying the tax rate to earnings and when withholding amounts are calculated.

### When there are 53 pays in a financial year

In some years, you may have 53 pays instead of the usual 52. As this schedule is based on 52 pays, the extra pay may result in insufficient amounts being withheld. You should let your employees know when this occurs so if they are concerned about a shortfall in tax withheld, they can ask you to withhold the additional amount in the table below.

Weekly earnings \$	Additional withholding \$
875 to 2,574	3
2,575 to 3,649	6
3,650 & over	12

### When there are 27 pays in a financial year

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

Fortnightly earnings \$	Additional withholding \$
1,750 to 5,149	12
5,150 to 7,249	26
7,250 & over	47

### Working out the weekly earnings

The method of working out the weekly earnings "(x)" for the purpose of applying the formulas is as follows.

#### Example: Working out weekly earnings

Weekly income	\$467.59
Add allowance subject to withholding	\$9.50
Total earnings (ignore cents)	\$477.00
Add 99 cents	\$0.99
Weekly earnings	\$477.99

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

First work out 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 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.
- **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 work out 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 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.
- **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.

### Bi-monthly payments

For payers who make bi-monthly payments, obtain the sum of payments made for the month. Then work out withholding using the monthly steps outlined above. Divide the monthly withholding amount by 2 to determine the bi-monthly withholding amount.

## Tax offsets

The withholding amount calculated using scales 2, 5 or 6 of the formulas is reduced as follows:

- **weekly** – 1.9% of the total amount claimed at the tax offsets questions on the *Withholding declaration* (NAT 3093), rounded to the nearest dollar
- **fortnightly** – 3.8% of the total amount claimed at the tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar
- **monthly** – 8.3% of the total amount claimed at the tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar
- **quarterly** – 25% of the total amount claimed at the tax offsets questions on the *Withholding declaration*, rounded to the nearest dollar.

## Medicare levy adjustment

Using the formulas when Medicare levy adjustments apply.

### Medicare adjustments and the scales

A Medicare levy adjustment isn't allowed if withholding amounts have been calculated using scales 1, 3, 4 or 5. The amount obtained using scales 2 or 6 (after allowing for any tax offsets) is reduced by any amount of Medicare levy adjustment applicable.

### When an employee is entitled to an adjustment

To claim the Medicare levy adjustment (available in certain situations), your employee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration* (NAT 3092).

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

An employee who has lodged both a completed *Tax file number declaration* and a *Medicare levy variation declaration* may be entitled to a Medicare levy adjustment if they have weekly earnings of one of the following:

- \$500 or more where scale 2 is applied
- \$843 or more where scale 6 is applied.

To claim the adjustment, the employee must answer **yes** to question 10 and **yes** to question 9, and/or question 12 on the *Medicare levy variation declaration*.

### Calculating the Medicare levy adjustment

To calculate the Medicare levy adjustment, your software package will need to be able to distinguish those employees who have answered **yes** to question 9 and **no** to question 12 on the *Medicare levy variation declaration*.

If employees have answered **yes** to question 12, the software must be able to store the number of dependants shown at this question on the declaration.

You will need to calculate the weekly family threshold and shading out point (SOP) before calculating the weekly levy adjustment for employees with weekly earnings of one of the following:

- \$625 or more where scale 2 is applied
- \$1,053 or more where scale 6 is applied.

Values used in the calculations may be regarded as variables.

### Weekly family threshold (WFT)

#### If scale 2 or scale 6 is applied

If an employee has answered **yes** to question 9 and **no** to question 12 on the *Medicare levy variation declaration*, the formula is:

$$\text{WFT} = \$843.19 (43,846 \div 52) \text{ (rounded to the nearest cent).}$$

If an employee has answered **yes** to question 12 on the *Medicare levy variation declaration*, you need to:

1. multiply the number of children shown at question 12 by 4,027 and add the result to 43,846
2. divide the result of step 1 by 52
3. round the result of step 2 to the nearest cent.

#### Example: Dependent children

If the employee has shown 2 dependent children at question 12:

$$\text{WFT} = ([4,027 \times 2] + 43,846) \div 52$$

$$\text{WFT} = 998.0769 \text{ or } \$998.08 \text{ (rounded to the nearest cent)}$$

### Shading out point (SOP)

The SOP relative to an employee's WFT is calculated as follows:

- Multiply WFT by 0.1 and divide the result by 0.0800. Ignore any cents in the result.

#### Example: 6 dependent children

Stevi has shown 6 dependent children at question 12 and scale 2 is applied:

$$\text{WFT} = ([4,027 \times 6] + 43,846) \div 52$$

$$\text{WFT} = 1,307.8462 \text{ or } \$1,307.85 \text{ (rounded to the nearest cent)}$$

$$\text{SOP} = (\text{WFT} \times 0.1) \div 0.0800$$

$$\text{SOP} = (\$1,307.85 \times 0.1) \div 0.0800$$

$$\text{SOP} = 1,634.8125 \text{ or } \$1,634 \text{ (ignoring cents)}$$

**Weekly levy adjustment (WLA)*****If scale 2 is applied***

If weekly earnings are \$500 or more but less than the SOP, the WLA is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents, in the following formulas:

1. If **x** is less than \$625,  $WLA = (x - 500) \times 0.1$
2. If **x** is \$625 or more but less than WFT,  $WLA = x \times 0.0200$
3. If **x** is equal to or greater than WFT and less than the SOP,  $WLA = (WFT \times 0.0200) - [(x - WFT) \times 0.0800]$

***If scale 6 is applied***

If weekly earnings are \$843 or more but less than the SOP, the WLA is derived by applying the weekly earnings (**x**) expressed in whole dollars plus an amount of 99 cents, in the following formulas:

1. If **x** is less than \$1,053,  $WLA = (x - 843.19) \times 0.05$
2. If **x** is \$1,053 or more but less than WFT,  $WLA = x \times 0.0100$
3. If **x** is equal to or greater than WFT and less than the SOP,  $WLA = (WFT \times 0.0100) - [(x - WFT) \times 0.0400]$

In each case, WLA should be rounded to the nearest dollar. Values ending in 50 cents should be rounded to the next higher dollar.

**Example: employees with weekly wages in different situations**

JoJos employs 3 people.

The first employee, Zail, has weekly earnings of \$535.33 and scale 2 is applied.

$$x = 535.99$$

As **x** is less than \$625, WLA is calculated using formula (1):

- $WLA = (535.99 - 500) \times 0.1$   
= 3.5990 or \$4.00 (rounded to the nearest dollar)

The second employee, Abe, has weekly earnings of \$1,064.25. Abe claims for 3 children at question 12. Scale 6 is applied.

$$x = 1,064.99$$

$$WFT = ([4,027 \times 3] + 43,846) \div 52 = 1,075.5192 \text{ or } \$1,075.52 \text{ (rounded to the nearest cent)}$$

As **x** is greater than \$1,053 and less than WFT, WLA is calculated using formula (2):

- $WLA = 1,064.99 \times 0.01$   
= 10.6499 or \$11.00 (rounded to the nearest dollar)

The third employee is Wendy, with weekly earnings of \$1,200.47 and 4 children claimed at question 12. Scale 2 is applied.

$$x = 1,200.99$$

$$WFT = ([4,027 \times 4] + 43,846) \div 52 = 1,152.9615 \text{ or } \$1,152.96 \text{ (rounded to the nearest cent)}$$

- $SOP = (1,152.96 \times 0.1) \div 0.08$   
= 1,441.2000 or \$1,441 (ignoring cents)

As **x** is greater than WFT and less than SOP, WLA is calculated using formula (3):

- $WLA = (1,152.96 \times 0.020) - [(1,200.99 - 1,152.96) \times 0.0800]$   
= 19.2168 or \$19.00 (rounded to the nearest dollar)

**Fortnightly levy adjustment**

Multiply rounded weekly levy adjustment by 2.

**Example: fortnightly earnings**

Kareem is an employee with fortnightly earnings of \$1,887.52 and one child claimed at question 12. Scale 2 is applied.

Equivalent weekly earnings =  $\$1,887.52 \div 2 = \$943.76$

$x = 943.99$

- WFT =  $([4,027 \times 1] + 43,846) \div 52$   
= 920.6346 or \$920.63 (rounded to the nearest cent).
- SOP =  $(920.63 \times 0.1) \div 0.08$   
= 1,150.7875 or \$1,150 (ignoring cents)

As  $x$  is greater than WFT and less than SOP, formula (3) is used:

- WLA =  $(920.63 \times 0.020) - ([943.99 - 920.63] \times 0.0800)$   
= 16.5438 or \$17.00 (rounded to the nearest dollar)

The fortnightly levy adjustment is therefore \$34.00 ( $\$17.00 \times 2$ ).

**Monthly levy adjustment**

Multiply rounded weekly levy adjustment by 13 and divide the result by 3. The result should be rounded to the nearest dollar.

**Example: monthly earnings**

Scott's monthly earnings are \$2,800.33. He has a spouse and no children. Scale 2 is applied.

Equivalent weekly earnings =  $(\$2,800.33 \div 0.01) \times 3 \div 13 = \$646.23$

$x = 646.99$

- WFT = \$843.19

As  $x$  is greater than \$625 and less than WFT, formula (2) applies:

- WLA =  $646.99 \times 0.0200 = 12.9398$  or \$13.00 (rounded to the nearest dollar)

The monthly adjustment is therefore \$56.00 ( $\$13.00 \times 13 \div 3$ , rounded to the nearest dollar).

**Quarterly levy adjustment**

Multiply rounded weekly levy adjustment by 13.

**Examples of calculating the withholding amounts****Example 1: Medicare levy adjustment**

Jabe's weekly earnings are \$1,333.45. They have completed a *Tax file number declaration* claiming the tax-free threshold. They have also provided a *Medicare levy variation declaration* with 5 children shown at question 12.

Therefore, scale 2 is applied.

$x = 1,333.99$

Weekly withholding amount ( $y$ )

$$\begin{aligned} &= (a \times x) - b \\ &= (0.3200 \times 1,333.99) - 176.5769 \\ &= 250.2999 \text{ or } \$250.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

Levy adjustment: weekly earnings are greater than WFT (\$1,230.40) and less than the SOP (\$1,538) appropriate to an employee with 5 children. Formula (3) applies.

$$\begin{aligned} &= (1,230.40 \times 0.0200) - ([1,333.99 - 1,230.40] \times 0.0800) \\ &= 24.6080 - 8.2872 \\ &= 16.3208 \text{ or } \$16.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

$$\begin{aligned} \text{Net weekly withholding amount} &= \$250.00 - \$16.00 \\ &= \$234.00 \end{aligned}$$

**Example 2: Tax offsets and Medicare levy adjustment**

Prue's fortnightly earnings are \$1,299.30. She resides in zone B, and has provided a *Tax file number declaration* that claims the tax-free threshold and a *Withholding declaration* that claims zone and tax offsets at the tax offsets questions that totals \$1,645. She has also lodged a *Medicare levy variation declaration* claiming a full exemption from the Medicare levy.

Therefore, scale 5 is applied.

- Convert to weekly equivalent =  $(1,299.30 \div 2)$   
= 649.65 or \$649 (ignore cents)

$x = 649.99$

- Weekly withholding amount ( $y$ )

$$\begin{aligned} &= (a \times x) - b \\ &= (0.1600 \times 649.99) - 57.8462 \\ &= 46.1522 \text{ or } \$46.00 \text{ (rounded to nearest dollar)} \end{aligned}$$

- Fortnightly withholding amount

$$\$46.00 \times 2 = \$92.00$$

- Tax offsets claimed at the tax offsets questions on the *Withholding declaration*

$$= 3.8\% \text{ of } \$1,645$$

$$= 62.5100 \text{ or } \$63.00 \text{ (rounded to nearest dollar)}$$

- Net fortnightly withholding amount  $\$92.00 - \$63.00$   
= \$29.00

**Example 3: Tax offsets**

Tan's monthly earnings are \$5,400.33. He has provided a *Tax file number declaration* claiming the tax-free threshold and claimed a total tax offset of \$1,365 at the tax offsets question on the *Withholding declaration*. He has one child but isn't eligible for a Medicare levy adjustment. The weekly equivalent of his earnings exceeds the Medicare levy SOP of \$1,150 appropriate to an employee with one child.

Therefore, scale 2 is applied.

- Convert to weekly equivalent =  $(\$5,400.33 + 0.01) \times 3 \div 13$   
= 1,246.2323 or \$1,246 (ignore cents)  
**x** = 1,246.99
- Weekly withholding amount (**y**)  
= **(a × x) – b**  
=  $(0.3227 \times 1,246.99) - 180.0385$   
= 222.3652 or \$222.00 (rounded to nearest dollar)
- Monthly withholding amount =  $\$222.00 \times 13 \div 3 =$   
\$962.00 (rounded to nearest dollar)
- Tax offset claimed = 8.3% of \$1,365 = 113.2950 or  
\$113.00 (rounded to nearest dollar)

Net monthly withholding amount =  $\$962.00 - \$113.00$   
= \$849.00

**Calculating withholding for daily or casual payments**

The withholding amounts shown in the *Tax table for daily and casual workers* (NAT 1024) can be expressed in a mathematical form, using the formulas and coefficients provided.

To work out withholding amounts using the formulas:

1. Multiply earnings (ignoring any cents) by 5 to work out the weekly equivalent. Add 99 cents to the result.
2. Calculate the weekly amount by applying the coefficients at Scale 2 where an employee is claiming the tax-free threshold. (The employee must have claimed the tax-free threshold to use the *Tax table for daily and casual workers*.)
3. Round the result to the nearest dollar.
4. Divide this amount by 5 to convert it to the daily equivalent.
5. Round the daily withholding amount to the nearest dollar.

If the employee is entitled to the seniors and pensioners tax offset, replace with the appropriate coefficients from *Schedule 9 - Tax table for seniors and pensioners* (NAT 4466).



SAMPLE DATA

Weekly withholding amounts

Weekly earnings \$	Scale 1 No tax-free threshold \$	Scale 2 With tax-free threshold \$	Scale 3 Foreign resident \$	Scale 5 Full Medicare exemption \$	Scale 6 Half Medicare exemption \$
116	19.00	0.00	35.00	0.00	0.00
117	19.00	0.00	35.00	0.00	0.00
149	24.00	0.00	45.00	0.00	0.00
150	24.00	0.00	45.00	0.00	0.00
249	45.00	0.00	75.00	0.00	0.00
250	45.00	0.00	75.00	0.00	0.00
360	69.00	0.00	108.00	0.00	0.00
361	69.00	0.00	108.00	0.00	0.00
370	71.00	2.00	111.00	2.00	2.00
371	71.00	2.00	111.00	2.00	2.00
499	95.00	22.00	150.00	22.00	22.00
500	95.00	22.00	150.00	22.00	22.00
514	98.00	26.00	154.00	25.00	25.00
515	98.00	26.00	154.00	25.00	25.00
624	133.00	55.00	187.00	42.00	42.00
625	134.00	55.00	187.00	42.00	42.00
720	164.00	72.00	216.00	58.00	58.00
721	165.00	72.00	216.00	58.00	58.00
842	204.00	95.00	253.00	78.00	78.00
843	204.00	95.00	253.00	78.00	78.00
864	211.00	99.00	259.00	82.00	83.00
865	211.00	99.00	259.00	82.00	83.00
931	233.00	121.00	279.00	102.00	107.00
932	233.00	121.00	280.00	102.00	107.00
1,052	271.00	160.00	316.00	139.00	149.00
1,053	272.00	160.00	316.00	139.00	150.00
1,281	345.00	234.00	384.00	208.00	221.00
1,282	345.00	234.00	385.00	208.00	221.00
1,844	525.00	414.00	553.00	377.00	395.00
1,845	525.00	414.00	553.00	377.00	396.00
2,119	613.00	502.00	636.00	459.00	481.00
2,120	613.00	502.00	636.00	460.00	481.00
2,245	653.00	542.00	673.00	497.00	520.00
2,246	653.00	542.00	674.00	498.00	520.00
2,490	749.00	621.00	747.00	571.00	596.00
2,491	749.00	621.00	747.00	571.00	596.00
2,595	789.00	654.00	778.00	602.00	628.00
2,596	790.00	655.00	779.00	603.00	629.00
2,652	812.00	676.00	800.00	623.00	650.00
2,653	812.00	677.00	800.00	624.00	650.00
2,736	844.00	709.00	831.00	654.00	682.00
2,737	845.00	710.00	831.00	655.00	682.00
2,898	908.00	772.00	891.00	714.00	743.00
2,899	908.00	773.00	891.00	715.00	744.00
3,302	1,065.00	930.00	1,040.00	864.00	897.00
3,303	1,066.00	930.00	1,041.00	864.00	897.00
3,652	1,230.00	1,066.00	1,170.00	993.00	1,030.00
3,653	1,230.00	1,067.00	1,170.00	994.00	1,030.00

SAMPLE DATA

Fortnightly withholding amounts

Fortnightly earnings \$	Scale 1 No tax-free threshold \$	Scale 2 With tax-free threshold \$	Scale 3 Foreign resident \$	Scale 5 Full Medicare exemption \$	Scale 6 Half Medicare exemption \$
232	38.00	0.00	70.00	0.00	0.00
234	38.00	0.00	70.00	0.00	0.00
298	48.00	0.00	90.00	0.00	0.00
300	48.00	0.00	90.00	0.00	0.00
498	90.00	0.00	150.00	0.00	0.00
500	90.00	0.00	150.00	0.00	0.00
720	138.00	0.00	216.00	0.00	0.00
722	138.00	0.00	216.00	0.00	0.00
740	142.00	4.00	222.00	4.00	4.00
742	142.00	4.00	222.00	4.00	4.00
998	190.00	44.00	300.00	44.00	44.00
1,000	190.00	44.00	300.00	44.00	44.00
1,028	196.00	52.00	308.00	50.00	50.00
1,030	196.00	52.00	308.00	50.00	50.00
1,248	266.00	110.00	374.00	84.00	84.00
1,250	268.00	110.00	374.00	84.00	84.00
1,440	328.00	144.00	432.00	116.00	116.00
1,442	330.00	144.00	432.00	116.00	116.00
1,684	408.00	190.00	506.00	156.00	156.00
1,686	408.00	190.00	506.00	156.00	156.00
1,728	422.00	198.00	518.00	164.00	166.00
1,730	422.00	198.00	518.00	164.00	166.00
1,862	466.00	242.00	558.00	204.00	214.00
1,864	466.00	242.00	560.00	204.00	214.00
2,104	542.00	320.00	632.00	278.00	298.00
2,106	544.00	320.00	632.00	278.00	300.00
2,562	690.00	468.00	768.00	416.00	442.00
2,564	690.00	468.00	770.00	416.00	442.00
3,688	1,050.00	828.00	1,106.00	754.00	790.00
3,690	1,050.00	828.00	1,106.00	754.00	792.00
4,238	1,226.00	1,004.00	1,272.00	918.00	962.00
4,240	1,226.00	1,004.00	1,272.00	920.00	962.00
4,490	1,306.00	1,084.00	1,346.00	994.00	1,040.00
4,492	1,306.00	1,084.00	1,348.00	996.00	1,040.00
4,980	1,498.00	1,242.00	1,494.00	1,142.00	1,192.00
4,982	1,498.00	1,242.00	1,494.00	1,142.00	1,192.00
5,190	1,578.00	1,308.00	1,556.00	1,204.00	1,256.00
5,192	1,580.00	1,310.00	1,558.00	1,206.00	1,258.00
5,304	1,624.00	1,352.00	1,600.00	1,246.00	1,300.00
5,306	1,624.00	1,354.00	1,600.00	1,248.00	1,300.00
5,472	1,688.00	1,418.00	1,662.00	1,308.00	1,364.00
5,474	1,690.00	1,420.00	1,662.00	1,310.00	1,364.00
5,796	1,816.00	1,544.00	1,782.00	1,428.00	1,486.00
5,798	1,816.00	1,546.00	1,782.00	1,430.00	1,488.00
6,604	2,130.00	1,860.00	2,080.00	1,728.00	1,794.00
6,606	2,132.00	1,860.00	2,082.00	1,728.00	1,794.00
7,304	2,460.00	2,132.00	2,340.00	1,986.00	2,060.00
7,306	2,460.00	2,134.00	2,340.00	1,988.00	2,060.00

SAMPLE DATA

Monthly withholding amounts

Monthly earnings \$	Scale 1 No tax-free threshold \$	Scale 2 With tax-free threshold \$	Scale 3 Foreign resident \$	Scale 5 Full Medicare exemption \$	Scale 6 Half Medicare exemption \$
502.67	82.00	0.00	152.00	0.00	0.00
507.00	82.00	0.00	152.00	0.00	0.00
645.67	104.00	0.00	195.00	0.00	0.00
650.00	104.00	0.00	195.00	0.00	0.00
1,079.00	195.00	0.00	325.00	0.00	0.00
1,083.33	195.00	0.00	325.00	0.00	0.00
1,560.00	299.00	0.00	468.00	0.00	0.00
1,564.33	299.00	0.00	468.00	0.00	0.00
1,603.33	308.00	9.00	481.00	9.00	9.00
1,607.67	308.00	9.00	481.00	9.00	9.00
2,162.33	412.00	95.00	650.00	95.00	95.00
2,166.67	412.00	95.00	650.00	95.00	95.00
2,227.33	425.00	113.00	667.00	108.00	108.00
2,231.67	425.00	113.00	667.00	108.00	108.00
2,704.00	576.00	238.00	810.00	182.00	182.00
2,708.33	581.00	238.00	810.00	182.00	182.00
3,120.00	711.00	312.00	936.00	251.00	251.00
3,124.33	715.00	312.00	936.00	251.00	251.00
3,648.67	884.00	412.00	1,096.00	338.00	338.00
3,653.00	884.00	412.00	1,096.00	338.00	338.00
3,744.00	914.00	429.00	1,122.00	355.00	360.00
3,748.33	914.00	429.00	1,122.00	355.00	360.00
4,034.33	1,010.00	524.00	1,209.00	442.00	464.00
4,038.67	1,010.00	524.00	1,213.00	442.00	464.00
4,558.67	1,174.00	693.00	1,369.00	602.00	646.00
4,563.00	1,179.00	693.00	1,369.00	602.00	650.00
5,551.00	1,495.00	1,014.00	1,664.00	901.00	958.00
5,555.33	1,495.00	1,014.00	1,668.00	901.00	958.00
7,990.67	2,275.00	1,794.00	2,396.00	1,634.00	1,712.00
7,995.00	2,275.00	1,794.00	2,396.00	1,634.00	1,716.00
9,182.33	2,656.00	2,175.00	2,756.00	1,989.00	2,084.00
9,186.67	2,656.00	2,175.00	2,756.00	1,993.00	2,084.00
9,728.33	2,830.00	2,349.00	2,916.00	2,154.00	2,253.00
9,732.67	2,830.00	2,349.00	2,921.00	2,158.00	2,253.00
10,790.00	3,246.00	2,691.00	3,237.00	2,474.00	2,583.00
10,794.33	3,246.00	2,691.00	3,237.00	2,474.00	2,583.00
11,245.00	3,419.00	2,834.00	3,371.00	2,609.00	2,721.00
11,249.33	3,423.00	2,838.00	3,376.00	2,613.00	2,726.00
11,492.00	3,519.00	2,929.00	3,467.00	2,700.00	2,817.00
11,496.33	3,519.00	2,934.00	3,467.00	2,704.00	2,817.00
11,856.00	3,657.00	3,072.00	3,601.00	2,834.00	2,955.00
11,860.33	3,662.00	3,077.00	3,601.00	2,838.00	2,955.00
12,558.00	3,935.00	3,345.00	3,861.00	3,094.00	3,220.00
12,562.33	3,935.00	3,350.00	3,861.00	3,098.00	3,224.00
14,308.67	4,615.00	4,030.00	4,507.00	3,744.00	3,887.00
14,313.00	4,619.00	4,030.00	4,511.00	3,744.00	3,887.00
15,825.33	5,330.00	4,619.00	5,070.00	4,303.00	4,463.00
15,829.67	5,330.00	4,624.00	5,070.00	4,307.00	4,463.00

SAMPLE DATA

Scale 2 – Weekly Medicare levy adjustment

Weekly earnings \$	Spouse Only \$	1 Child \$	2 Children \$	3 Children \$	4 Children \$	5 Children \$
499	0.00	0.00	0.00	0.00	0.00	0.00
500	0.00	0.00	0.00	0.00	0.00	0.00
561	6.00	6.00	6.00	6.00	6.00	6.00
562	6.00	6.00	6.00	6.00	6.00	6.00
624	12.00	12.00	12.00	12.00	12.00	12.00
625	13.00	13.00	13.00	13.00	13.00	13.00
656	13.00	13.00	13.00	13.00	13.00	13.00
657	13.00	13.00	13.00	13.00	13.00	13.00
688	14.00	14.00	14.00	14.00	14.00	14.00
689	14.00	14.00	14.00	14.00	14.00	14.00
720	14.00	14.00	14.00	14.00	14.00	14.00
721	14.00	14.00	14.00	14.00	14.00	14.00
752	15.00	15.00	15.00	15.00	15.00	15.00
753	15.00	15.00	15.00	15.00	15.00	15.00
784	16.00	16.00	16.00	16.00	16.00	16.00
785	16.00	16.00	16.00	16.00	16.00	16.00
816	16.00	16.00	16.00	16.00	16.00	16.00
817	16.00	16.00	16.00	16.00	16.00	16.00
848	16.00	17.00	17.00	17.00	17.00	17.00
849	16.00	17.00	17.00	17.00	17.00	17.00
880	14.00	18.00	18.00	18.00	18.00	18.00
881	14.00	18.00	18.00	18.00	18.00	18.00
912	11.00	18.00	18.00	18.00	18.00	18.00
913	11.00	18.00	18.00	18.00	18.00	18.00
944	9.00	16.00	19.00	19.00	19.00	19.00
945	9.00	16.00	19.00	19.00	19.00	19.00
976	6.00	14.00	20.00	20.00	20.00	20.00
977	6.00	14.00	20.00	20.00	20.00	20.00
1,008	4.00	11.00	19.00	20.00	20.00	20.00
1,009	4.00	11.00	19.00	20.00	20.00	20.00
1,040	1.00	9.00	17.00	21.00	21.00	21.00
1,041	1.00	9.00	16.00	21.00	21.00	21.00
1,072	0.00	6.00	14.00	21.00	21.00	21.00
1,073	0.00	6.00	14.00	21.00	21.00	21.00
1,104	0.00	4.00	11.00	19.00	22.00	22.00
1,105	0.00	4.00	11.00	19.00	22.00	22.00
1,136	0.00	1.00	9.00	17.00	23.00	23.00
1,137	0.00	1.00	9.00	17.00	23.00	23.00
1,168	0.00	0.00	6.00	14.00	22.00	23.00
1,169	0.00	0.00	6.00	14.00	22.00	23.00
1,200	0.00	0.00	4.00	11.00	19.00	24.00
1,201	0.00	0.00	4.00	11.00	19.00	24.00
1,232	0.00	0.00	1.00	9.00	17.00	24.00
1,233	0.00	0.00	1.00	9.00	17.00	24.00
1,440	0.00	0.00	0.00	0.00	0.00	8.00
1,441	0.00	0.00	0.00	0.00	0.00	8.00
1,537	0.00	0.00	0.00	0.00	0.00	0.00
1,538	0.00	0.00	0.00	0.00	0.00	0.00

SAMPLE DATA

Scale 2 – Fortnightly Medicare levy adjustment

Fortnightly earnings \$	Spouse only \$	1 Child \$	2 Children \$	3 Children \$	4 Children \$	5 Children \$
998	0.00	0.00	0.00	0.00	0.00	0.00
1,000	0.00	0.00	0.00	0.00	0.00	0.00
1,122	12.00	12.00	12.00	12.00	12.00	12.00
1,124	12.00	12.00	12.00	12.00	12.00	12.00
1,248	24.00	24.00	24.00	24.00	24.00	24.00
1,250	26.00	26.00	26.00	26.00	26.00	26.00
1,312	26.00	26.00	26.00	26.00	26.00	26.00
1,314	26.00	26.00	26.00	26.00	26.00	26.00
1,376	28.00	28.00	28.00	28.00	28.00	28.00
1,378	28.00	28.00	28.00	28.00	28.00	28.00
1,440	28.00	28.00	28.00	28.00	28.00	28.00
1,442	28.00	28.00	28.00	28.00	28.00	28.00
1,504	30.00	30.00	30.00	30.00	30.00	30.00
1,506	30.00	30.00	30.00	30.00	30.00	30.00
1,568	32.00	32.00	32.00	32.00	32.00	32.00
1,570	32.00	32.00	32.00	32.00	32.00	32.00
1,632	32.00	32.00	32.00	32.00	32.00	32.00
1,634	32.00	32.00	32.00	32.00	32.00	32.00
1,696	32.00	34.00	34.00	34.00	34.00	34.00
1,698	32.00	34.00	34.00	34.00	34.00	34.00
1,760	28.00	36.00	36.00	36.00	36.00	36.00
1,762	28.00	36.00	36.00	36.00	36.00	36.00
1,824	22.00	36.00	36.00	36.00	36.00	36.00
1,826	22.00	36.00	36.00	36.00	36.00	36.00
1,888	18.00	32.00	38.00	38.00	38.00	38.00
1,890	18.00	32.00	38.00	38.00	38.00	38.00
1,952	12.00	28.00	40.00	40.00	40.00	40.00
1,954	12.00	28.00	40.00	40.00	40.00	40.00
2,016	8.00	22.00	38.00	40.00	40.00	40.00
2,018	8.00	22.00	38.00	40.00	40.00	40.00
2,080	2.00	18.00	34.00	42.00	42.00	42.00
2,082	2.00	18.00	32.00	42.00	42.00	42.00
2,144	0.00	12.00	28.00	42.00	42.00	42.00
2,146	0.00	12.00	28.00	42.00	42.00	42.00
2,208	0.00	8.00	22.00	38.00	44.00	44.00
2,210	0.00	8.00	22.00	38.00	44.00	44.00
2,272	0.00	2.00	18.00	34.00	46.00	46.00
2,274	0.00	2.00	18.00	34.00	46.00	46.00
2,336	0.00	0.00	12.00	28.00	44.00	46.00
2,338	0.00	0.00	12.00	28.00	44.00	46.00
2,400	0.00	0.00	8.00	22.00	38.00	48.00
2,402	0.00	0.00	8.00	22.00	38.00	48.00
2,464	0.00	0.00	2.00	18.00	34.00	48.00
2,466	0.00	0.00	2.00	18.00	34.00	48.00
2,880	0.00	0.00	0.00	0.00	0.00	16.00
2,882	0.00	0.00	0.00	0.00	0.00	16.00
3,074	0.00	0.00	0.00	0.00	0.00	0.00
3,076	0.00	0.00	0.00	0.00	0.00	0.00

SAMPLE DATA

Scale 2 – Monthly Medicare levy adjustment

Monthly earnings \$	Spouse only \$	1 Child \$	2 Children \$	3 Children \$	4 Children \$	5 Children \$
2,162.33	0.00	0.00	0.00	0.00	0.00	0.00
2,166.67	0.00	0.00	0.00	0.00	0.00	0.00
2,431.00	26.00	26.00	26.00	26.00	26.00	26.00
2,435.33	26.00	26.00	26.00	26.00	26.00	26.00
2,704.00	52.00	52.00	52.00	52.00	52.00	52.00
2,708.33	56.00	56.00	56.00	56.00	56.00	56.00
2,842.67	56.00	56.00	56.00	56.00	56.00	56.00
2,847.00	56.00	56.00	56.00	56.00	56.00	56.00
2,981.33	61.00	61.00	61.00	61.00	61.00	61.00
2,985.67	61.00	61.00	61.00	61.00	61.00	61.00
3,120.00	61.00	61.00	61.00	61.00	61.00	61.00
3,124.33	61.00	61.00	61.00	61.00	61.00	61.00
3,258.67	65.00	65.00	65.00	65.00	65.00	65.00
3,263.00	65.00	65.00	65.00	65.00	65.00	65.00
3,397.33	69.00	69.00	69.00	69.00	69.00	69.00
3,401.67	69.00	69.00	69.00	69.00	69.00	69.00
3,536.00	69.00	69.00	69.00	69.00	69.00	69.00
3,540.33	69.00	69.00	69.00	69.00	69.00	69.00
3,674.67	69.00	74.00	74.00	74.00	74.00	74.00
3,679.00	69.00	74.00	74.00	74.00	74.00	74.00
3,813.33	61.00	78.00	78.00	78.00	78.00	78.00
3,817.67	61.00	78.00	78.00	78.00	78.00	78.00
3,952.00	48.00	78.00	78.00	78.00	78.00	78.00
3,956.33	48.00	78.00	78.00	78.00	78.00	78.00
4,090.67	39.00	69.00	82.00	82.00	82.00	82.00
4,095.00	39.00	69.00	82.00	82.00	82.00	82.00
4,229.33	26.00	61.00	87.00	87.00	87.00	87.00
4,233.67	26.00	61.00	87.00	87.00	87.00	87.00
4,368.00	17.00	48.00	82.00	87.00	87.00	87.00
4,372.33	17.00	48.00	82.00	87.00	87.00	87.00
4,506.67	4.00	39.00	74.00	91.00	91.00	91.00
4,511.00	4.00	39.00	69.00	91.00	91.00	91.00
4,645.33	0.00	26.00	61.00	91.00	91.00	91.00
4,649.67	0.00	26.00	61.00	91.00	91.00	91.00
4,784.00	0.00	17.00	48.00	82.00	95.00	95.00
4,788.33	0.00	17.00	48.00	82.00	95.00	95.00
4,922.67	0.00	4.00	39.00	74.00	100.00	100.00
4,927.00	0.00	4.00	39.00	74.00	100.00	100.00
5,061.33	0.00	0.00	26.00	61.00	95.00	100.00
5,065.67	0.00	0.00	26.00	61.00	95.00	100.00
5,200.00	0.00	0.00	17.00	48.00	82.00	104.00
5,204.33	0.00	0.00	17.00	48.00	82.00	104.00
5,338.67	0.00	0.00	4.00	39.00	74.00	104.00
5,343.00	0.00	0.00	4.00	39.00	74.00	104.00
6,240.00	0.00	0.00	0.00	0.00	0.00	35.00
6,244.33	0.00	0.00	0.00	0.00	0.00	35.00
6,660.33	0.00	0.00	0.00	0.00	0.00	0.00
6,664.67	0.00	0.00	0.00	0.00	0.00	0.00

SAMPLE DATA

Scale 6 – Weekly Medicare half-levy adjustment

Weekly earnings \$	1 Child \$	2 Children \$	3 Children \$	4 Children \$	5 Children \$
842	0.00	0.00	0.00	0.00	0.00
843	0.00	0.00	0.00	0.00	0.00
947	5.00	5.00	5.00	5.00	5.00
948	5.00	5.00	5.00	5.00	5.00
1,052	10.00	10.00	10.00	10.00	10.00
1,053	4.00	8.00	11.00	11.00	11.00
1,071	3.00	7.00	11.00	11.00	11.00
1,072	3.00	7.00	11.00	11.00	11.00
1,090	2.00	6.00	10.00	11.00	11.00
1,091	2.00	6.00	10.00	11.00	11.00
1,109	2.00	6.00	9.00	11.00	11.00
1,110	2.00	5.00	9.00	11.00	11.00
1,128	1.00	5.00	9.00	11.00	11.00
1,129	1.00	5.00	9.00	11.00	11.00
1,147	0.00	4.00	8.00	11.00	11.00
1,148	0.00	4.00	8.00	11.00	11.00
1,166	0.00	3.00	7.00	11.00	12.00
1,167	0.00	3.00	7.00	11.00	12.00
1,185	0.00	2.00	6.00	10.00	12.00
1,186	0.00	2.00	6.00	10.00	12.00
1,204	0.00	2.00	6.00	9.00	12.00
1,205	0.00	2.00	6.00	9.00	12.00
1,223	0.00	1.00	5.00	9.00	12.00
1,224	0.00	1.00	5.00	9.00	12.00
1,242	0.00	0.00	4.00	8.00	12.00
1,243	0.00	0.00	4.00	8.00	12.00
1,261	0.00	0.00	3.00	7.00	11.00
1,262	0.00	0.00	3.00	7.00	11.00
1,280	0.00	0.00	3.00	6.00	10.00
1,281	0.00	0.00	2.00	6.00	10.00
1,299	0.00	0.00	2.00	6.00	10.00
1,300	0.00	0.00	2.00	6.00	9.00
1,318	0.00	0.00	1.00	5.00	9.00
1,319	0.00	0.00	1.00	5.00	9.00
1,337	0.00	0.00	0.00	4.00	8.00
1,338	0.00	0.00	0.00	4.00	8.00
1,356	0.00	0.00	0.00	3.00	7.00
1,357	0.00	0.00	0.00	3.00	7.00
1,375	0.00	0.00	0.00	3.00	6.00
1,376	0.00	0.00	0.00	3.00	6.00
1,394	0.00	0.00	0.00	2.00	6.00
1,395	0.00	0.00	0.00	2.00	6.00
1,413	0.00	0.00	0.00	1.00	5.00
1,414	0.00	0.00	0.00	1.00	5.00
1,440	0.00	0.00	0.00	0.00	4.00
1,441	0.00	0.00	0.00	0.00	4.00
1,537	0.00	0.00	0.00	0.00	0.00
1,538	0.00	0.00	0.00	0.00	0.00

SAMPLE DATA

Scale 6 – Fortnightly Medicare half-levy adjustment

Fortnightly earnings \$	1 Child \$	2 Children \$	3 Children \$	4 Children \$	5 Children \$
1,684	0.00	0.00	0.00	0.00	0.00
1,686	0.00	0.00	0.00	0.00	0.00
1,894	10.00	10.00	10.00	10.00	10.00
1,896	10.00	10.00	10.00	10.00	10.00
2,104	20.00	20.00	20.00	20.00	20.00
2,106	8.00	16.00	22.00	22.00	22.00
2,142	6.00	14.00	22.00	22.00	22.00
2,144	6.00	14.00	22.00	22.00	22.00
2,180	4.00	12.00	20.00	22.00	22.00
2,182	4.00	12.00	20.00	22.00	22.00
2,218	4.00	12.00	18.00	22.00	22.00
2,220	4.00	10.00	18.00	22.00	22.00
2,256	2.00	10.00	18.00	22.00	22.00
2,258	2.00	10.00	18.00	22.00	22.00
2,294	0.00	8.00	16.00	22.00	22.00
2,296	0.00	8.00	16.00	22.00	22.00
2,332	0.00	6.00	14.00	22.00	24.00
2,334	0.00	6.00	14.00	22.00	24.00
2,370	0.00	4.00	12.00	20.00	24.00
2,372	0.00	4.00	12.00	20.00	24.00
2,408	0.00	4.00	12.00	18.00	24.00
2,410	0.00	4.00	12.00	18.00	24.00
2,446	0.00	2.00	10.00	18.00	24.00
2,448	0.00	2.00	10.00	18.00	24.00
2,484	0.00	0.00	8.00	16.00	24.00
2,486	0.00	0.00	8.00	16.00	24.00
2,522	0.00	0.00	6.00	14.00	22.00
2,524	0.00	0.00	6.00	14.00	22.00
2,560	0.00	0.00	6.00	12.00	20.00
2,562	0.00	0.00	4.00	12.00	20.00
2,598	0.00	0.00	4.00	12.00	20.00
2,600	0.00	0.00	4.00	12.00	18.00
2,636	0.00	0.00	2.00	10.00	18.00
2,638	0.00	0.00	2.00	10.00	18.00
2,674	0.00	0.00	0.00	8.00	16.00
2,676	0.00	0.00	0.00	8.00	16.00
2,712	0.00	0.00	0.00	6.00	14.00
2,714	0.00	0.00	0.00	6.00	14.00
2,750	0.00	0.00	0.00	6.00	12.00
2,752	0.00	0.00	0.00	6.00	12.00
2,788	0.00	0.00	0.00	4.00	12.00
2,790	0.00	0.00	0.00	4.00	12.00
2,826	0.00	0.00	0.00	2.00	10.00
2,828	0.00	0.00	0.00	2.00	10.00
2,880	0.00	0.00	0.00	0.00	8.00
2,882	0.00	0.00	0.00	0.00	8.00
3,074	0.00	0.00	0.00	0.00	0.00
3,076	0.00	0.00	0.00	0.00	0.00

## SAMPLE DATA

## Scale 6 – Monthly Medicare half-levy adjustment

Monthly earnings \$	1 Child \$	2 Children \$	3 Children \$	4 Children \$	5 Children \$
3,648.67	0.00	0.00	0.00	0.00	0.00
3,653.00	0.00	0.00	0.00	0.00	0.00
4,103.67	22.00	22.00	22.00	22.00	22.00
4,108.00	22.00	22.00	22.00	22.00	22.00
4,558.67	43.00	43.00	43.00	43.00	43.00
4,563.00	17.00	35.00	48.00	48.00	48.00
4,641.00	13.00	30.00	48.00	48.00	48.00
4,645.33	13.00	30.00	48.00	48.00	48.00
4,723.33	9.00	26.00	43.00	48.00	48.00
4,727.67	9.00	26.00	43.00	48.00	48.00
4,805.67	9.00	26.00	39.00	48.00	48.00
4,810.00	9.00	22.00	39.00	48.00	48.00
4,888.00	4.00	22.00	39.00	48.00	48.00
4,892.33	4.00	22.00	39.00	48.00	48.00
4,970.33	0.00	17.00	35.00	48.00	48.00
4,974.67	0.00	17.00	35.00	48.00	48.00
5,052.67	0.00	13.00	30.00	48.00	52.00
5,057.00	0.00	13.00	30.00	48.00	52.00
5,135.00	0.00	9.00	26.00	43.00	52.00
5,139.33	0.00	9.00	26.00	43.00	52.00
5,217.33	0.00	9.00	26.00	39.00	52.00
5,221.67	0.00	9.00	26.00	39.00	52.00
5,299.67	0.00	4.00	22.00	39.00	52.00
5,304.00	0.00	4.00	22.00	39.00	52.00
5,382.00	0.00	0.00	17.00	35.00	52.00
5,386.33	0.00	0.00	17.00	35.00	52.00
5,464.33	0.00	0.00	13.00	30.00	48.00
5,468.67	0.00	0.00	13.00	30.00	48.00
5,546.67	0.00	0.00	13.00	26.00	43.00
5,551.00	0.00	0.00	9.00	26.00	43.00
5,629.00	0.00	0.00	9.00	26.00	43.00
5,633.33	0.00	0.00	9.00	26.00	39.00
5,711.33	0.00	0.00	4.00	22.00	39.00
5,715.67	0.00	0.00	4.00	22.00	39.00
5,793.67	0.00	0.00	0.00	17.00	35.00
5,798.00	0.00	0.00	0.00	17.00	35.00
5,876.00	0.00	0.00	0.00	13.00	30.00
5,880.33	0.00	0.00	0.00	13.00	30.00
5,958.33	0.00	0.00	0.00	13.00	26.00
5,962.67	0.00	0.00	0.00	13.00	26.00
6,040.67	0.00	0.00	0.00	9.00	26.00
6,045.00	0.00	0.00	0.00	9.00	26.00
6,123.00	0.00	0.00	0.00	4.00	22.00
6,127.33	0.00	0.00	0.00	4.00	22.00
6,240.00	0.00	0.00	0.00	0.00	17.00
6,244.33	0.00	0.00	0.00	0.00	17.00
6,660.33	0.00	0.00	0.00	0.00	0.00
6,664.67	0.00	0.00	0.00	0.00	0.00

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