

Tax table for seniors and pensioners

Use for payments to low income aged persons and pensioners

For payments made on or after 13 October 2020

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* (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.

Using this schedule

You should use this schedule if you make payments to:

- seniors and pensioners who, at the end of the relevant financial year, are 66 years of age or older (for example, to be eligible for the year ending 30 June 2021, a payee must be born on or before 30 June 1955)
- 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) answering **yes** to questions 4, 5 and 8
- a *Withholding declaration – short version for seniors and pensioners* (NAT 5072) answering **yes** to questions 4, 5 and 6.

For a full list of tax tables, visit our website at ato.gov.au/taxtables

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 ato.gov.au/taxwithheldcalculator

For super income stream payments, you must also use *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 earnings.
- 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

A payee has weekly earnings of \$619.75. To work out the correct amount to withhold, ignore cents and use column 1 and find \$619.

If the payee is:

- single, use column 2 to find the correct amount to withhold (\$7.00)
- a member of an illness-separated couple, use column 3 to find the correct amount to withhold (\$10.00)
- a member of a couple, use column 4 to find the correct amount to withhold (\$23.00).

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 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 allowances 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.

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 two.
- **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.

Using a formula

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

You should read this section with *Statement of formulas for calculating amounts to be withheld* (NAT 1004), available on our website at ato.gov.au/taxtables.

If you have developed your own payroll software package, you can 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.

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.

Accounting software

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.

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

PAYEE IS SINGLE

Weekly earnings (x) less than	a	b
\$585	0.0000	0.0000
\$646	0.1900	111.2308
\$693	0.3150	192.0529
\$721	0.4150	261.3913
\$865	0.4240	267.8817
\$989	0.4727	309.9183
\$1,282	0.3477	186.2115
\$2,307	0.3450	182.7504
\$3,461	0.3900	286.5965
\$3,461 & over	0.4700	563.5196

PAYEE IS A MEMBER OF AN ILLNESS SEPARATED COUPLE

Weekly earnings (x) less than	a	b
\$566	0.0000	0.0000
\$627	0.1900	107.5769
\$693	0.3150	185.9952
\$721	0.4150	255.3337
\$865	0.4240	261.8240
\$941	0.4727	303.8606
\$1,282	0.3477	186.2115
\$2,307	0.3450	182.7504
\$3,461	0.3900	286.5965
\$3,461 & over	0.4700	563.5196

PAYEE IS A MEMBER OF A COUPLE

Weekly earnings (x) less than	a	b
\$521	0.0000	0.0000
\$583	0.1900	99.1538
\$693	0.3150	172.0288
\$721	0.4150	241.3673
\$829	0.4240	247.8577
\$865	0.2990	144.1750
\$1,282	0.3477	186.2115
\$2,307	0.3450	182.7504
\$3,461	0.3900	286.5965
\$3,461 & over	0.4700	563.5196

Medicare levy parameters

Weekly earnings threshold	693
Weekly earnings shade-in threshold	866
Medicare levy family threshold	50,191
Weekly family threshold divisor	52
Additional child	3,533
Shading out point multiplier	0.1000
Shading out point divisor	0.0800
Weekly levy adjustment factor	693.3800
Medicare levy	0.0200

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 loans debt

If your payee has a HELP, VSL, FS, SSL or TSL 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 TSL 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 *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.

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	—	850	16
7	—	900	17
8	—	1,000	19
9	—	1,100	21
10	—	1,173	22
20	—	1,200	23
30	1	1,300	25
40	1	1,400	27
50	1	1,500	29
57	1	1,600	30
60	1	1,700	32
70	1	1,750	33
80	2	1,800	34
90	2	1,900	36
100	2	2,000	38
200	4	2,500	48
300	6	2,535	48
338	6	3,000	57

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

Example

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.

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' on page 4.

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 TSL 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*.

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* (NAT 0929) 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 quickly and easily from our website.

For more information, refer to:

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

If you need more information about the correct amount of tax to withhold, phone us on:

- **13 28 61** if you are an individual
- **13 28 66** if you are an employer or payer.

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
520	0.00	0.00	0.00	600	3.00	7.00	17.00	680	22.00	29.00	42.00	760	55.00	61.00	75.00
521	0.00	0.00	0.00	601	3.00	7.00	18.00	681	23.00	29.00	43.00	761	55.00	61.00	75.00
522	0.00	0.00	0.00	602	3.00	7.00	18.00	682	23.00	29.00	43.00	762	56.00	62.00	76.00
523	0.00	0.00	0.00	603	4.00	7.00	18.00	683	23.00	29.00	43.00	763	56.00	62.00	76.00
524	0.00	0.00	1.00	604	4.00	7.00	19.00	684	24.00	30.00	44.00	764	56.00	63.00	76.00
525	0.00	0.00	1.00	605	4.00	8.00	19.00	685	24.00	30.00	44.00	765	57.00	63.00	77.00
526	0.00	0.00	1.00	606	4.00	8.00	19.00	686	24.00	30.00	44.00	766	57.00	63.00	77.00
527	0.00	0.00	1.00	607	4.00	8.00	19.00	687	25.00	31.00	45.00	767	58.00	64.00	78.00
528	0.00	0.00	1.00	608	4.00	8.00	20.00	688	25.00	31.00	45.00	768	58.00	64.00	78.00
529	0.00	0.00	2.00	609	5.00	8.00	20.00	689	25.00	31.00	45.00	769	59.00	65.00	79.00
530	0.00	0.00	2.00	610	5.00	9.00	20.00	690	26.00	32.00	46.00	770	59.00	65.00	79.00
531	0.00	0.00	2.00	611	5.00	9.00	21.00	691	26.00	32.00	46.00	771	59.00	65.00	79.00
532	0.00	0.00	2.00	612	5.00	9.00	21.00	692	26.00	32.00	46.00	772	60.00	66.00	80.00
533	0.00	0.00	2.00	613	5.00	9.00	21.00	693	27.00	33.00	47.00	773	60.00	66.00	80.00
534	0.00	0.00	2.00	614	6.00	9.00	22.00	694	27.00	33.00	47.00	774	61.00	67.00	81.00
535	0.00	0.00	3.00	615	6.00	9.00	22.00	695	27.00	34.00	47.00	775	61.00	67.00	81.00
536	0.00	0.00	3.00	616	6.00	10.00	22.00	696	28.00	34.00	48.00	776	62.00	68.00	82.00
537	0.00	0.00	3.00	617	6.00	10.00	23.00	697	28.00	34.00	48.00	777	62.00	68.00	82.00
538	0.00	0.00	3.00	618	6.00	10.00	23.00	698	29.00	35.00	49.00	778	62.00	68.00	82.00
539	0.00	0.00	3.00	619	7.00	10.00	23.00	699	29.00	35.00	49.00	779	63.00	69.00	83.00
540	0.00	0.00	4.00	620	7.00	10.00	24.00	700	30.00	36.00	50.00	780	63.00	69.00	83.00
541	0.00	0.00	4.00	621	7.00	11.00	24.00	701	30.00	36.00	50.00	781	64.00	70.00	84.00
542	0.00	0.00	4.00	622	7.00	11.00	24.00	702	30.00	36.00	50.00	782	64.00	70.00	84.00
543	0.00	0.00	4.00	623	7.00	11.00	25.00	703	31.00	37.00	51.00	783	65.00	71.00	85.00
544	0.00	0.00	4.00	624	8.00	11.00	25.00	704	31.00	37.00	51.00	784	65.00	71.00	85.00
545	0.00	0.00	5.00	625	8.00	11.00	25.00	705	32.00	38.00	52.00	785	65.00	71.00	85.00
546	0.00	0.00	5.00	626	8.00	12.00	25.00	706	32.00	38.00	52.00	786	66.00	72.00	86.00
547	0.00	0.00	5.00	627	8.00	12.00	26.00	707	32.00	38.00	52.00	787	66.00	72.00	86.00
548	0.00	0.00	5.00	628	8.00	12.00	26.00	708	33.00	39.00	53.00	788	67.00	73.00	87.00
549	0.00	0.00	5.00	629	8.00	12.00	26.00	709	33.00	39.00	53.00	789	67.00	73.00	87.00
550	0.00	0.00	6.00	630	9.00	13.00	27.00	710	34.00	40.00	54.00	790	67.00	74.00	88.00
551	0.00	0.00	6.00	631	9.00	13.00	27.00	711	34.00	40.00	54.00	791	68.00	74.00	88.00
552	0.00	0.00	6.00	632	9.00	13.00	27.00	712	34.00	41.00	55.00	792	68.00	74.00	88.00
553	0.00	0.00	6.00	633	9.00	14.00	28.00	713	35.00	41.00	55.00	793	69.00	75.00	89.00
554	0.00	0.00	6.00	634	9.00	14.00	28.00	714	35.00	41.00	55.00	794	69.00	75.00	89.00
555	0.00	0.00	6.00	635	10.00	14.00	28.00	715	36.00	42.00	56.00	795	70.00	76.00	90.00
556	0.00	0.00	7.00	636	10.00	15.00	29.00	716	36.00	42.00	56.00	796	70.00	76.00	90.00
557	0.00	0.00	7.00	637	10.00	15.00	29.00	717	37.00	43.00	57.00	797	70.00	77.00	90.00
558	0.00	0.00	7.00	638	10.00	15.00	29.00	718	37.00	43.00	57.00	798	71.00	77.00	91.00
559	0.00	0.00	7.00	639	10.00	16.00	30.00	719	37.00	43.00	57.00	799	71.00	77.00	91.00
560	0.00	0.00	7.00	640	11.00	16.00	30.00	720	38.00	44.00	58.00	800	72.00	78.00	92.00
561	0.00	0.00	8.00	641	11.00	16.00	30.00	721	38.00	44.00	58.00	801	72.00	78.00	92.00
562	0.00	0.00	8.00	642	11.00	17.00	31.00	722	39.00	45.00	59.00	802	73.00	79.00	93.00
563	0.00	0.00	8.00	643	11.00	17.00	31.00	723	39.00	45.00	59.00	803	73.00	79.00	93.00
564	0.00	0.00	8.00	644	11.00	17.00	31.00	724	40.00	46.00	60.00	804	73.00	79.00	93.00
565	0.00	0.00	8.00	645	12.00	17.00	31.00	725	40.00	46.00	60.00	805	74.00	80.00	94.00
566	0.00	0.00	9.00	646	12.00	18.00	32.00	726	40.00	46.00	60.00	806	74.00	80.00	94.00
567	0.00	0.00	9.00	647	12.00	18.00	32.00	727	41.00	47.00	61.00	807	75.00	81.00	95.00
568	0.00	1.00	9.00	648	12.00	18.00	32.00	728	41.00	47.00	61.00	808	75.00	81.00	95.00
569	0.00	1.00	9.00	649	13.00	19.00	33.00	729	42.00	48.00	62.00	809	76.00	82.00	96.00
570	0.00	1.00	9.00	650	13.00	19.00	33.00	730	42.00	48.00	62.00	810	76.00	82.00	96.00
571	0.00	1.00	10.00	651	13.00	19.00	33.00	731	42.00	49.00	63.00	811	76.00	82.00	96.00
572	0.00	1.00	10.00	652	14.00	20.00	34.00	732	43.00	49.00	63.00	812	77.00	83.00	97.00
573	0.00	1.00	10.00	653	14.00	20.00	34.00	733	43.00	49.00	63.00	813	77.00	83.00	97.00
574	0.00	2.00	10.00	654	14.00	20.00	34.00	734	44.00	50.00	64.00	814	78.00	84.00	98.00
575	0.00	2.00	10.00	655	15.00	21.00	35.00	735	44.00	50.00	64.00	815	78.00	84.00	98.00
576	0.00	2.00	10.00	656	15.00	21.00	35.00	736	45.00	51.00	65.00	816	79.00	85.00	99.00
577	0.00	2.00	11.00	657	15.00	21.00	35.00	737	45.00	51.00	65.00	817	79.00	85.00	99.00
578	0.00	2.00	11.00	658	16.00	22.00	36.00	738	45.00	52.00	65.00	818	79.00	85.00	99.00
579	0.00	3.00	11.00	659	16.00	22.00	36.00	739	46.00	52.00	66.00	819	80.00	86.00	100.00
580	0.00	3.00	11.00	660	16.00	22.00	36.00	740	46.00	52.00	66.00	820	80.00	86.00	100.00
581	0.00	3.00	11.00	661	16.00	23.00	36.00	741	47.00	53.00	67.00	821	81.00	87.00	101.00
582	0.00	3.00	12.00	662	17.00	23.00	37.00	742	47.00	53.00	67.00	822	81.00	87.00	101.00
583	0.00	3.00	12.00	663	17.00	23.00	37.00	743	48.00	54.00	68.00	823	81.00	88.00	102.00
584	0.00	4.00	12.00	664	17.00	23.00	37.00	744	48.00	54.00	68.00	824	82.00	88.00	102.00
585	0.00	4.00	13.00	665	18.00	24.00	38.00	745	48.00	54.00	68.00	825	82.00	88.00	102.00
586	0.00	4.00	13.00	666	18.00	24.00	38.00	746	49.00	55.00	69.00	826	83.00	89.00	103.00
587	0.00	4.00	13.00	667	18.00	24.00	38.00	747	49.00	55.00	69.00	827	83.00	89.00	103.00
588	1.00	4.00	14.00	668	19.00	25.00	39.00	748	50.00	56.00	70.00	828	84.00	90.00	104.00
589	1.00	5.00	14.00	669	19.00	25.00	39.00	749	50.00	56.00	70.00	829	84.00	90.00	104.00
590	1.00	5.00	14.00	670	19.00	25.00	39.00	750	51.00	57.00	71.00	830	84.00	91.00	104.00
591	1.00	5.00	14.00	671	20.00	26.00	40.00	751	51.00	57.00	71.00	831	85.00	91.00	105.00
592	1.00	5.00	15.00	672	20.00	26.00	40.00	752	51.00	57.00	71.00	832	85.00	91.00	105.00
593	2.00	5.00	15.00	673	20.00	26.00	40.00	753	52.00	58.00	72.00	833	86.00	92.00	105.00
594	2.00	5.00	15.00	674	21.00	27.00	41.00	754	52.00	58.00	72.00	834	86.00	92.00	105.00
595	2.00	6.00	16.00	675	21.00	27.00	41.00	755	53.00	59.00	73.00	835	87.00	93.00	106.00
596	2.00	6.00	16.00	676	21.00	27.00	41.00	756	53.00	59.00	73.00	836	87.00	93.00	106.00

Tax table for seniors and pensioners

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld		
	Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple		Single	Illness separated	Member of a couple
1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$	1 \$	2 \$	3 \$	4 \$
840	89.00	95.00	107.00	920	125.00	131.00	134.00	1,000	162.00	162.00	162.00	1,080	190.00	190.00	190.00
841	89.00	95.00	108.00	921	126.00	132.00	134.00	1,001	162.00	162.00	162.00	1,081	190.00	190.00	190.00
842	90.00	96.00	108.00	922	126.00	132.00	135.00	1,002	163.00	163.00	163.00	1,082	190.00	190.00	190.00
843	90.00	96.00	108.00	923	127.00	133.00	135.00	1,003	163.00	163.00	163.00	1,083	191.00	191.00	191.00
844	90.00	96.00	108.00	924	127.00	133.00	135.00	1,004	163.00	163.00	163.00	1,084	191.00	191.00	191.00
845	91.00	97.00	109.00	925	128.00	134.00	136.00	1,005	164.00	164.00	164.00	1,085	191.00	191.00	191.00
846	91.00	97.00	109.00	926	128.00	134.00	136.00	1,006	164.00	164.00	164.00	1,086	192.00	192.00	192.00
847	92.00	98.00	109.00	927	129.00	135.00	136.00	1,007	164.00	164.00	164.00	1,087	192.00	192.00	192.00
848	92.00	98.00	110.00	928	129.00	135.00	137.00	1,008	165.00	165.00	165.00	1,088	192.00	192.00	192.00
849	93.00	99.00	110.00	929	130.00	136.00	137.00	1,009	165.00	165.00	165.00	1,089	193.00	193.00	193.00
850	93.00	99.00	110.00	930	130.00	136.00	137.00	1,010	165.00	165.00	165.00	1,090	193.00	193.00	193.00
851	93.00	99.00	111.00	931	131.00	137.00	138.00	1,011	166.00	166.00	166.00	1,091	193.00	193.00	193.00
852	94.00	100.00	111.00	932	131.00	137.00	138.00	1,012	166.00	166.00	166.00	1,092	194.00	194.00	194.00
853	94.00	100.00	111.00	933	132.00	138.00	139.00	1,013	166.00	166.00	166.00	1,093	194.00	194.00	194.00
854	95.00	101.00	111.00	934	132.00	138.00	139.00	1,014	167.00	167.00	167.00	1,094	195.00	195.00	195.00
855	95.00	101.00	112.00	935	133.00	139.00	139.00	1,015	167.00	167.00	167.00	1,095	195.00	195.00	195.00
856	95.00	102.00	112.00	936	133.00	139.00	140.00	1,016	167.00	167.00	167.00	1,096	195.00	195.00	195.00
857	96.00	102.00	112.00	937	133.00	140.00	140.00	1,017	168.00	168.00	168.00	1,097	196.00	196.00	196.00
858	96.00	102.00	113.00	938	134.00	140.00	140.00	1,018	168.00	168.00	168.00	1,098	196.00	196.00	196.00
859	97.00	103.00	113.00	939	134.00	140.00	141.00	1,019	168.00	168.00	168.00	1,099	196.00	196.00	196.00
860	97.00	103.00	113.00	940	135.00	141.00	141.00	1,020	169.00	169.00	169.00	1,100	197.00	197.00	197.00
861	98.00	104.00	114.00	941	135.00	141.00	141.00	1,021	169.00	169.00	169.00	1,101	197.00	197.00	197.00
862	98.00	104.00	114.00	942	136.00	142.00	142.00	1,022	169.00	169.00	169.00	1,102	197.00	197.00	197.00
863	98.00	105.00	114.00	943	136.00	142.00	142.00	1,023	170.00	170.00	170.00	1,103	198.00	198.00	198.00
864	99.00	105.00	114.00	944	137.00	142.00	142.00	1,024	170.00	170.00	170.00	1,104	198.00	198.00	198.00
865	99.00	105.00	115.00	945	137.00	143.00	143.00	1,025	171.00	171.00	171.00	1,105	198.00	198.00	198.00
866	100.00	106.00	115.00	946	138.00	143.00	143.00	1,026	171.00	171.00	171.00	1,106	199.00	199.00	199.00
867	100.00	106.00	116.00	947	138.00	143.00	143.00	1,027	171.00	171.00	171.00	1,107	199.00	199.00	199.00
868	101.00	107.00	116.00	948	139.00	144.00	144.00	1,028	172.00	172.00	172.00	1,108	199.00	199.00	199.00
869	101.00	107.00	116.00	949	139.00	144.00	144.00	1,029	172.00	172.00	172.00	1,109	200.00	200.00	200.00
870	102.00	108.00	117.00	950	140.00	144.00	144.00	1,030	172.00	172.00	172.00	1,110	200.00	200.00	200.00
871	102.00	108.00	117.00	951	140.00	145.00	145.00	1,031	173.00	173.00	173.00	1,111	200.00	200.00	200.00
872	103.00	109.00	117.00	952	141.00	145.00	145.00	1,032	173.00	173.00	173.00	1,112	201.00	201.00	201.00
873	103.00	109.00	118.00	953	141.00	145.00	145.00	1,033	173.00	173.00	173.00	1,113	201.00	201.00	201.00
874	104.00	110.00	118.00	954	142.00	146.00	146.00	1,034	174.00	174.00	174.00	1,114	201.00	201.00	201.00
875	104.00	110.00	118.00	955	142.00	146.00	146.00	1,035	174.00	174.00	174.00	1,115	202.00	202.00	202.00
876	105.00	111.00	119.00	956	142.00	147.00	147.00	1,036	174.00	174.00	174.00	1,116	202.00	202.00	202.00
877	105.00	111.00	119.00	957	143.00	147.00	147.00	1,037	175.00	175.00	175.00	1,117	203.00	203.00	203.00
878	106.00	112.00	119.00	958	143.00	147.00	147.00	1,038	175.00	175.00	175.00	1,118	203.00	203.00	203.00
879	106.00	112.00	120.00	959	144.00	148.00	148.00	1,039	175.00	175.00	175.00	1,119	203.00	203.00	203.00
880	107.00	113.00	120.00	960	144.00	148.00	148.00	1,040	176.00	176.00	176.00	1,120	204.00	204.00	204.00
881	107.00	113.00	120.00	961	145.00	148.00	148.00	1,041	176.00	176.00	176.00	1,121	204.00	204.00	204.00
882	107.00	114.00	121.00	962	145.00	149.00	149.00	1,042	176.00	176.00	176.00	1,122	204.00	204.00	204.00
883	108.00	114.00	121.00	963	146.00	149.00	149.00	1,043	177.00	177.00	177.00	1,123	205.00	205.00	205.00
884	108.00	114.00	121.00	964	146.00	149.00	149.00	1,044	177.00	177.00	177.00	1,124	205.00	205.00	205.00
885	109.00	115.00	122.00	965	147.00	150.00	150.00	1,045	177.00	177.00	177.00	1,125	205.00	205.00	205.00
886	109.00	115.00	122.00	966	147.00	150.00	150.00	1,046	178.00	178.00	178.00	1,126	206.00	206.00	206.00
887	110.00	116.00	123.00	967	148.00	150.00	150.00	1,047	178.00	178.00	178.00	1,127	206.00	206.00	206.00
888	110.00	116.00	123.00	968	148.00	151.00	151.00	1,048	179.00	179.00	179.00	1,128	206.00	206.00	206.00
889	111.00	117.00	123.00	969	149.00	151.00	151.00	1,049	179.00	179.00	179.00	1,129	207.00	207.00	207.00
890	111.00	117.00	124.00	970	149.00	151.00	151.00	1,050	179.00	179.00	179.00	1,130	207.00	207.00	207.00
891	112.00	118.00	124.00	971	150.00	152.00	152.00	1,051	180.00	180.00	180.00	1,131	207.00	207.00	207.00
892	112.00	118.00	124.00	972	150.00	152.00	152.00	1,052	180.00	180.00	180.00	1,132	208.00	208.00	208.00
893	113.00	119.00	125.00	973	150.00	152.00	152.00	1,053	180.00	180.00	180.00	1,133	208.00	208.00	208.00
894	113.00	119.00	125.00	974	151.00	153.00	153.00	1,054	181.00	181.00	181.00	1,134	208.00	208.00	208.00
895	114.00	120.00	125.00	975	151.00	153.00	153.00	1,055	181.00	181.00	181.00	1,135	209.00	209.00	209.00
896	114.00	120.00	126.00	976	152.00	153.00	153.00	1,056	181.00	181.00	181.00	1,136	209.00	209.00	209.00
897	115.00	121.00	126.00	977	152.00	154.00	154.00	1,057	182.00	182.00	182.00	1,137	209.00	209.00	209.00
898	115.00	121.00	126.00	978	153.00	154.00	154.00	1,058	182.00	182.00	182.00	1,138	210.00	210.00	210.00
899	116.00	122.00	127.00	979	153.00	155.00	155.00	1,059	182.00	182.00	182.00	1,139	210.00	210.00	210.00
900	116.00	122.00	127.00	980	154.00	155.00	155.00	1,060	183.00	183.00	183.00	1,140	211.00	211.00	211.00
901	116.00	123.00	127.00	981	154.00	155.00	155.00	1,061	183.00	183.00	183.00	1,141	211.00	211.00	211.00
902	117.00	123.00	128.00	982	155.00	156.00	156.00	1,062	183.00	183.00	183.00	1,142	211.00	211.00	211.00
903	117.00	123.00	128.00	983	155.00	156.00	156.00	1,063	184.00	184.00	184.00	1,143	212.00	212.00	212.00
904	118.00	124.00	128.00	984	156.00	156.00	156.00	1,064	184.00	184.00	184.00	1,144	212.00	212.00	212.00
905	118.00	124.00	129.00	985	156.00	157.00	157.00	1,065	184.00	184.00	184.00	1,145	212.00	212.00	212.00
906	119.00	125.00	129.00	986	157.00	157.00	157.00	1,066	185.00	185.00	185.00	1,146	213.00	213.00	213.00
907	119.00	125.00	129.00	987	157.00	157.00	157.00	1,067	185.00	185.00	185.00	1,147	213.00	213.00	213.00
908	120.00	126.00	130.00	988	158.00	158.00	158.00	1,068	185.00	185.00	185.00	1,148	213.00	213.00	213.00
909	120.00	126.00	130.00	9											

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,120	549.00	549.00	549.00	2,170	566.00	566.00	566.00	2,220	583.00	583.00	583.00	2,270	601.00	601.00	601.00
2,121	549.00	549.00	549.00	2,171	567.00	567.00	567.00	2,221	584.00	584.00	584.00	2,271	601.00	601.00	601.00
2,122	550.00	550.00	550.00	2,172	567.00	567.00	567.00	2,222	584.00	584.00	584.00	2,272	601.00	601.00	601.00
2,123	550.00	550.00	550.00	2,173	567.00	567.00	567.00	2,223	585.00	585.00	585.00	2,273	602.00	602.00	602.00
2,124	550.00	550.00	550.00	2,174	568.00	568.00	568.00	2,224	585.00	585.00	585.00	2,274	602.00	602.00	602.00
2,125	551.00	551.00	551.00	2,175	568.00	568.00	568.00	2,225	585.00	585.00	585.00	2,275	602.00	602.00	602.00
2,126	551.00	551.00	551.00	2,176	568.00	568.00	568.00	2,226	586.00	586.00	586.00	2,276	603.00	603.00	603.00
2,127	551.00	551.00	551.00	2,177	569.00	569.00	569.00	2,227	586.00	586.00	586.00	2,277	603.00	603.00	603.00
2,128	552.00	552.00	552.00	2,178	569.00	569.00	569.00	2,228	586.00	586.00	586.00	2,278	604.00	604.00	604.00
2,129	552.00	552.00	552.00	2,179	569.00	569.00	569.00	2,229	587.00	587.00	587.00	2,279	604.00	604.00	604.00
2,130	552.00	552.00	552.00	2,180	570.00	570.00	570.00	2,230	587.00	587.00	587.00	2,280	604.00	604.00	604.00
2,131	553.00	553.00	553.00	2,181	570.00	570.00	570.00	2,231	587.00	587.00	587.00	2,281	605.00	605.00	605.00
2,132	553.00	553.00	553.00	2,182	570.00	570.00	570.00	2,232	588.00	588.00	588.00	2,282	605.00	605.00	605.00
2,133	553.00	553.00	553.00	2,183	571.00	571.00	571.00	2,233	588.00	588.00	588.00	2,283	605.00	605.00	605.00
2,134	554.00	554.00	554.00	2,184	571.00	571.00	571.00	2,234	588.00	588.00	588.00	2,284	606.00	606.00	606.00
2,135	554.00	554.00	554.00	2,185	571.00	571.00	571.00	2,235	589.00	589.00	589.00	2,285	606.00	606.00	606.00
2,136	555.00	555.00	555.00	2,186	572.00	572.00	572.00	2,236	589.00	589.00	589.00	2,286	606.00	606.00	606.00
2,137	555.00	555.00	555.00	2,187	572.00	572.00	572.00	2,237	589.00	589.00	589.00	2,287	607.00	607.00	607.00
2,138	555.00	555.00	555.00	2,188	572.00	572.00	572.00	2,238	590.00	590.00	590.00	2,288	607.00	607.00	607.00
2,139	556.00	556.00	556.00	2,189	573.00	573.00	573.00	2,239	590.00	590.00	590.00	2,289	607.00	607.00	607.00
2,140	556.00	556.00	556.00	2,190	573.00	573.00	573.00	2,240	590.00	590.00	590.00	2,290	608.00	608.00	608.00
2,141	556.00	556.00	556.00	2,191	573.00	573.00	573.00	2,241	591.00	591.00	591.00	2,291	608.00	608.00	608.00
2,142	557.00	557.00	557.00	2,192	574.00	574.00	574.00	2,242	591.00	591.00	591.00	2,292	608.00	608.00	608.00
2,143	557.00	557.00	557.00	2,193	574.00	574.00	574.00	2,243	591.00	591.00	591.00	2,293	609.00	609.00	609.00
2,144	557.00	557.00	557.00	2,194	575.00	575.00	575.00	2,244	592.00	592.00	592.00	2,294	609.00	609.00	609.00
2,145	558.00	558.00	558.00	2,195	575.00	575.00	575.00	2,245	592.00	592.00	592.00	2,295	609.00	609.00	609.00
2,146	558.00	558.00	558.00	2,196	575.00	575.00	575.00	2,246	592.00	592.00	592.00	2,296	610.00	610.00	610.00
2,147	558.00	558.00	558.00	2,197	576.00	576.00	576.00	2,247	593.00	593.00	593.00	2,297	610.00	610.00	610.00
2,148	559.00	559.00	559.00	2,198	576.00	576.00	576.00	2,248	593.00	593.00	593.00	2,298	610.00	610.00	610.00
2,149	559.00	559.00	559.00	2,199	576.00	576.00	576.00	2,249	593.00	593.00	593.00	2,299	611.00	611.00	611.00
2,150	559.00	559.00	559.00	2,200	577.00	577.00	577.00	2,250	594.00	594.00	594.00	2,300	611.00	611.00	611.00
2,151	560.00	560.00	560.00	2,201	577.00	577.00	577.00	2,251	594.00	594.00	594.00	2,301	611.00	611.00	611.00
2,152	560.00	560.00	560.00	2,202	577.00	577.00	577.00	2,252	595.00	595.00	595.00	2,302	612.00	612.00	612.00
2,153	560.00	560.00	560.00	2,203	578.00	578.00	578.00	2,253	595.00	595.00	595.00	2,303	612.00	612.00	612.00
2,154	561.00	561.00	561.00	2,204	578.00	578.00	578.00	2,254	595.00	595.00	595.00	2,304	612.00	612.00	612.00
2,155	561.00	561.00	561.00	2,205	578.00	578.00	578.00	2,255	596.00	596.00	596.00	2,305	613.00	613.00	613.00
2,156	561.00	561.00	561.00	2,206	579.00	579.00	579.00	2,256	596.00	596.00	596.00	2,306	613.00	613.00	613.00
2,157	562.00	562.00	562.00	2,207	579.00	579.00	579.00	2,257	596.00	596.00	596.00	2,307	614.00	614.00	614.00
2,158	562.00	562.00	562.00	2,208	579.00	579.00	579.00	2,258	597.00	597.00	597.00	2,308	614.00	614.00	614.00
2,159	562.00	562.00	562.00	2,209	580.00	580.00	580.00	2,259	597.00	597.00	597.00	2,309	614.00	614.00	614.00
2,160	563.00	563.00	563.00	2,210	580.00	580.00	580.00	2,260	597.00	597.00	597.00	2,310	615.00	615.00	615.00
2,161	563.00	563.00	563.00	2,211	580.00	580.00	580.00	2,261	598.00	598.00	598.00				
2,162	563.00	563.00	563.00	2,212	581.00	581.00	581.00	2,262	598.00	598.00	598.00				
2,163	564.00	564.00	564.00	2,213	581.00	581.00	581.00	2,263	598.00	598.00	598.00				
2,164	564.00	564.00	564.00	2,214	581.00	581.00	581.00	2,264	599.00	599.00	599.00				
2,165	565.00	565.00	565.00	2,215	582.00	582.00	582.00	2,265	599.00	599.00	599.00				
2,166	565.00	565.00	565.00	2,216	582.00	582.00	582.00	2,266	599.00	599.00	599.00				
2,167	565.00	565.00	565.00	2,217	582.00	582.00	582.00	2,267	600.00	600.00	600.00				
2,168	566.00	566.00	566.00	2,218	583.00	583.00	583.00	2,268	600.00	600.00	600.00				
2,169	566.00	566.00	566.00	2,219	583.00	583.00	583.00	2,269	600.00	600.00	600.00				

Where the payee earns more than \$2,310 but less than \$3,461, withhold \$615 plus 39 cents for each \$1 of earnings in excess of \$2,310.

Where the payee earns more than \$3,460, withhold \$1,064 plus 47 cents for each \$1 of earnings in excess of \$3,460.

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

Our commitment to you

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.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

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