



Fortnightly tax table

This tax table applies to payments made from 1 July 2024.

Includes the tax offset ready reckoner on page 13.

If exact earnings amount are not shown in the table, use the nearest lower figure.

Fortnightly earnings 1 \$	Amount to be withheld		Fortnightly earnings 1 \$	Amount to be withheld		Fortnightly earnings 1 \$	Amount to be withheld		Fortnightly earnings 1 \$	Amount to be withheld	
	With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$
2.00	0.00	0.00	92.00	0.00	14.00	182.00	0.00	30.00	272.00	0.00	44.00
4.00	0.00	0.00	94.00	0.00	16.00	184.00	0.00	30.00	274.00	0.00	44.00
6.00	0.00	0.00	96.00	0.00	16.00	186.00	0.00	30.00	276.00	0.00	44.00
8.00	0.00	2.00	98.00	0.00	16.00	188.00	0.00	30.00	278.00	0.00	44.00
10.00	0.00	2.00	100.00	0.00	16.00	190.00	0.00	30.00	280.00	0.00	44.00
12.00	0.00	2.00	102.00	0.00	16.00	192.00	0.00	30.00	282.00	0.00	46.00
14.00	0.00	2.00	104.00	0.00	16.00	194.00	0.00	32.00	284.00	0.00	46.00
16.00	0.00	2.00	106.00	0.00	16.00	196.00	0.00	32.00	286.00	0.00	46.00
18.00	0.00	2.00	108.00	0.00	18.00	198.00	0.00	32.00	288.00	0.00	46.00
20.00	0.00	4.00	110.00	0.00	18.00	200.00	0.00	32.00	290.00	0.00	46.00
22.00	0.00	4.00	112.00	0.00	18.00	202.00	0.00	32.00	292.00	0.00	46.00
24.00	0.00	4.00	114.00	0.00	18.00	204.00	0.00	32.00	294.00	0.00	48.00
26.00	0.00	4.00	116.00	0.00	18.00	206.00	0.00	32.00	296.00	0.00	48.00
28.00	0.00	4.00	118.00	0.00	18.00	208.00	0.00	34.00	298.00	0.00	48.00
30.00	0.00	4.00	120.00	0.00	20.00	210.00	0.00	34.00	300.00	0.00	48.00
32.00	0.00	6.00	122.00	0.00	20.00	212.00	0.00	34.00	302.00	0.00	48.00
34.00	0.00	6.00	124.00	0.00	20.00	214.00	0.00	34.00	304.00	0.00	50.00
36.00	0.00	6.00	126.00	0.00	20.00	216.00	0.00	34.00	306.00	0.00	50.00
38.00	0.00	6.00	128.00	0.00	20.00	218.00	0.00	34.00	308.00	0.00	50.00
40.00	0.00	6.00	130.00	0.00	20.00	220.00	0.00	36.00	310.00	0.00	50.00
42.00	0.00	6.00	132.00	0.00	22.00	222.00	0.00	36.00	312.00	0.00	50.00
44.00	0.00	8.00	134.00	0.00	22.00	224.00	0.00	36.00	314.00	0.00	52.00
46.00	0.00	8.00	136.00	0.00	22.00	226.00	0.00	36.00	316.00	0.00	52.00
48.00	0.00	8.00	138.00	0.00	22.00	228.00	0.00	36.00	318.00	0.00	52.00
50.00	0.00	8.00	140.00	0.00	22.00	230.00	0.00	36.00	320.00	0.00	52.00
52.00	0.00	8.00	142.00	0.00	22.00	232.00	0.00	38.00	322.00	0.00	54.00
54.00	0.00	8.00	144.00	0.00	24.00	234.00	0.00	38.00	324.00	0.00	54.00
56.00	0.00	8.00	146.00	0.00	24.00	236.00	0.00	38.00	326.00	0.00	54.00
58.00	0.00	10.00	148.00	0.00	24.00	238.00	0.00	38.00	328.00	0.00	54.00
60.00	0.00	10.00	150.00	0.00	24.00	240.00	0.00	38.00	330.00	0.00	54.00
62.00	0.00	10.00	152.00	0.00	24.00	242.00	0.00	38.00	332.00	0.00	56.00
64.00	0.00	10.00	154.00	0.00	24.00	244.00	0.00	40.00	334.00	0.00	56.00
66.00	0.00	10.00	156.00	0.00	24.00	246.00	0.00	40.00	336.00	0.00	56.00
68.00	0.00	10.00	158.00	0.00	26.00	248.00	0.00	40.00	338.00	0.00	56.00
70.00	0.00	12.00	160.00	0.00	26.00	250.00	0.00	40.00	340.00	0.00	56.00
72.00	0.00	12.00	162.00	0.00	26.00	252.00	0.00	40.00	342.00	0.00	58.00
74.00	0.00	12.00	164.00	0.00	26.00	254.00	0.00	40.00	344.00	0.00	58.00
76.00	0.00	12.00	166.00	0.00	26.00	256.00	0.00	40.00	346.00	0.00	58.00
78.00	0.00	12.00	168.00	0.00	26.00	258.00	0.00	42.00	348.00	0.00	58.00
80.00	0.00	12.00	170.00	0.00	28.00	260.00	0.00	42.00	350.00	0.00	60.00
82.00	0.00	14.00	172.00	0.00	28.00	262.00	0.00	42.00	352.00	0.00	60.00
84.00	0.00	14.00	174.00	0.00	28.00	264.00	0.00	42.00	354.00	0.00	60.00
86.00	0.00	14.00	176.00	0.00	28.00	266.00	0.00	42.00	356.00	0.00	60.00
88.00	0.00	14.00	178.00	0.00	28.00	268.00	0.00	42.00	358.00	0.00	60.00
90.00	0.00	14.00	180.00	0.00	28.00	270.00	0.00	44.00	360.00	0.00	62.00

Fortnightly earnings 1 \$	Amount to be withheld		Fortnightly earnings 1 \$	Amount to be withheld		Fortnightly earnings 1 \$	Amount to be withheld		Fortnightly earnings 1 \$	Amount to be withheld	
	With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$
6,362.00	1,766.00	2,036.00	6,472.00	1,808.00	2,078.00	6,582.00	1,852.00	2,122.00	6,692.00	1,894.00	2,172.00
6,364.00	1,766.00	2,036.00	6,474.00	1,810.00	2,080.00	6,584.00	1,852.00	2,122.00	6,694.00	1,894.00	2,172.00
6,366.00	1,766.00	2,038.00	6,476.00	1,810.00	2,080.00	6,586.00	1,852.00	2,124.00	6,696.00	1,896.00	2,174.00
6,368.00	1,768.00	2,038.00	6,478.00	1,810.00	2,082.00	6,588.00	1,854.00	2,124.00	6,698.00	1,896.00	2,174.00
6,370.00	1,768.00	2,040.00	6,480.00	1,812.00	2,082.00	6,590.00	1,854.00	2,124.00	6,700.00	1,898.00	2,176.00
6,372.00	1,770.00	2,040.00	6,482.00	1,812.00	2,082.00	6,592.00	1,856.00	2,126.00	6,702.00	1,898.00	2,176.00
6,374.00	1,770.00	2,040.00	6,484.00	1,812.00	2,084.00	6,594.00	1,856.00	2,126.00	6,704.00	1,898.00	2,178.00
6,376.00	1,770.00	2,042.00	6,486.00	1,814.00	2,084.00	6,596.00	1,856.00	2,128.00	6,706.00	1,900.00	2,178.00
6,378.00	1,772.00	2,042.00	6,488.00	1,814.00	2,086.00	6,598.00	1,858.00	2,128.00	6,708.00	1,900.00	2,180.00
6,380.00	1,772.00	2,044.00	6,490.00	1,816.00	2,086.00	6,600.00	1,858.00	2,128.00	6,710.00	1,902.00	2,180.00
6,382.00	1,774.00	2,044.00	6,492.00	1,816.00	2,086.00	6,602.00	1,858.00	2,130.00	6,712.00	1,902.00	2,182.00
6,384.00	1,774.00	2,044.00	6,494.00	1,816.00	2,088.00	6,604.00	1,860.00	2,130.00	6,714.00	1,902.00	2,182.00
6,386.00	1,774.00	2,046.00	6,496.00	1,818.00	2,088.00	6,606.00	1,860.00	2,132.00	6,716.00	1,904.00	2,182.00
6,388.00	1,776.00	2,046.00	6,498.00	1,818.00	2,090.00	6,608.00	1,862.00	2,132.00	6,718.00	1,904.00	2,184.00
6,390.00	1,776.00	2,046.00	6,500.00	1,820.00	2,090.00	6,610.00	1,862.00	2,134.00	6,720.00	1,904.00	2,184.00
6,392.00	1,778.00	2,048.00	6,502.00	1,820.00	2,090.00	6,612.00	1,862.00	2,134.00	6,722.00	1,906.00	2,186.00
6,394.00	1,778.00	2,048.00	6,504.00	1,820.00	2,092.00	6,614.00	1,864.00	2,134.00	6,724.00	1,906.00	2,186.00
6,396.00	1,778.00	2,050.00	6,506.00	1,822.00	2,092.00	6,616.00	1,864.00	2,136.00	6,726.00	1,908.00	2,188.00
6,398.00	1,780.00	2,050.00	6,508.00	1,822.00	2,092.00	6,618.00	1,866.00	2,136.00	6,728.00	1,908.00	2,188.00
6,400.00	1,780.00	2,050.00	6,510.00	1,824.00	2,094.00	6,620.00	1,866.00	2,138.00	6,730.00	1,908.00	2,190.00
6,402.00	1,780.00	2,052.00	6,512.00	1,824.00	2,094.00	6,622.00	1,866.00	2,138.00	6,732.00	1,910.00	2,190.00
6,404.00	1,782.00	2,052.00	6,514.00	1,824.00	2,096.00	6,624.00	1,868.00	2,140.00	6,734.00	1,910.00	2,192.00
6,406.00	1,782.00	2,054.00	6,516.00	1,826.00	2,096.00	6,626.00	1,868.00	2,140.00	6,736.00	1,912.00	2,192.00
6,408.00	1,784.00	2,054.00	6,518.00	1,826.00	2,096.00	6,628.00	1,870.00	2,142.00	6,738.00	1,912.00	2,194.00
6,410.00	1,784.00	2,054.00	6,520.00	1,826.00	2,098.00	6,630.00	1,870.00	2,142.00	6,740.00	1,912.00	2,194.00
6,412.00	1,784.00	2,056.00	6,522.00	1,828.00	2,098.00	6,632.00	1,870.00	2,144.00	6,742.00	1,914.00	2,196.00
6,414.00	1,786.00	2,056.00	6,524.00	1,828.00	2,100.00	6,634.00	1,872.00	2,144.00	6,744.00	1,914.00	2,196.00
6,416.00	1,786.00	2,058.00	6,526.00	1,830.00	2,100.00	6,636.00	1,872.00	2,146.00	6,746.00	1,916.00	2,198.00
6,418.00	1,788.00	2,058.00	6,528.00	1,830.00	2,100.00	6,638.00	1,872.00	2,146.00	6,748.00	1,916.00	2,198.00
6,420.00	1,788.00	2,058.00	6,530.00	1,830.00	2,102.00	6,640.00	1,874.00	2,148.00	6,750.00	1,916.00	2,198.00
6,422.00	1,788.00	2,060.00	6,532.00	1,832.00	2,102.00	6,642.00	1,874.00	2,148.00	6,752.00	1,918.00	2,200.00
6,424.00	1,790.00	2,060.00	6,534.00	1,832.00	2,104.00	6,644.00	1,876.00	2,150.00	6,754.00	1,918.00	2,200.00
6,426.00	1,790.00	2,062.00	6,536.00	1,834.00	2,104.00	6,646.00	1,876.00	2,150.00	6,756.00	1,918.00	2,202.00
6,428.00	1,792.00	2,062.00	6,538.00	1,834.00	2,104.00	6,648.00	1,876.00	2,150.00	6,758.00	1,920.00	2,202.00
6,430.00	1,792.00	2,062.00	6,540.00	1,834.00	2,106.00	6,650.00	1,878.00	2,152.00	6,760.00	1,920.00	2,204.00
6,432.00	1,792.00	2,064.00	6,542.00	1,836.00	2,106.00	6,652.00	1,878.00	2,152.00	6,762.00	1,922.00	2,204.00
6,434.00	1,794.00	2,064.00	6,544.00	1,836.00	2,108.00	6,654.00	1,880.00	2,154.00	6,764.00	1,922.00	2,206.00
6,436.00	1,794.00	2,064.00	6,546.00	1,838.00	2,108.00	6,656.00	1,880.00	2,154.00	6,766.00	1,922.00	2,206.00
6,438.00	1,794.00	2,066.00	6,548.00	1,838.00	2,108.00	6,658.00	1,880.00	2,156.00	6,768.00	1,924.00	2,208.00
6,440.00	1,796.00	2,066.00	6,550.00	1,838.00	2,110.00	6,660.00	1,882.00	2,156.00	6,770.00	1,924.00	2,208.00
6,442.00	1,796.00	2,068.00	6,552.00	1,840.00	2,110.00	6,662.00	1,882.00	2,158.00	6,772.00	1,926.00	2,210.00
6,444.00	1,798.00	2,068.00	6,554.00	1,840.00	2,110.00	6,664.00	1,884.00	2,158.00	6,774.00	1,926.00	2,210.00
6,446.00	1,798.00	2,068.00	6,556.00	1,840.00	2,112.00	6,666.00	1,884.00	2,160.00	6,776.00	1,926.00	2,212.00
6,448.00	1,798.00	2,070.00	6,558.00	1,842.00	2,112.00	6,668.00	1,884.00	2,160.00	6,778.00	1,928.00	2,212.00
6,450.00	1,800.00	2,070.00	6,560.00	1,842.00	2,114.00	6,670.00	1,886.00	2,162.00	6,780.00	1,928.00	2,214.00
6,452.00	1,800.00	2,072.00	6,562.00	1,844.00	2,114.00	6,672.00	1,886.00	2,162.00	6,782.00	1,930.00	2,214.00
6,454.00	1,802.00	2,072.00	6,564.00	1,844.00	2,114.00	6,674.00	1,888.00	2,164.00	6,784.00	1,930.00	2,214.00
6,456.00	1,802.00	2,072.00	6,566.00	1,844.00	2,116.00	6,676.00	1,888.00	2,164.00	6,786.00	1,930.00	2,216.00
6,458.00	1,802.00	2,074.00	6,568.00	1,846.00	2,116.00	6,678.00	1,888.00	2,166.00	6,788.00	1,932.00	2,216.00
6,460.00	1,804.00	2,074.00	6,570.00	1,846.00	2,118.00	6,680.00	1,890.00	2,166.00	6,790.00	1,932.00	2,218.00
6,462.00	1,804.00	2,076.00	6,572.00	1,848.00	2,118.00	6,682.00	1,890.00	2,166.00	6,792.00	1,934.00	2,218.00
6,464.00	1,806.00	2,076.00	6,574.00	1,848.00	2,118.00	6,684.00	1,890.00	2,168.00	6,794.00	1,934.00	2,220.00
6,466.00	1,806.00	2,076.00	6,576.00	1,848.00	2,120.00	6,686.00	1,892.00	2,168.00	6,796.00	1,934.00	2,220.00
6,468.00	1,806.00	2,078.00	6,578.00	1,850.00	2,120.00	6,688.00	1,892.00	2,170.00	6,798.00	1,936.00	2,222.00
6,470.00	1,808.00	2,078.00	6,580.00	1,850.00	2,122.00	6,690.00	1,894.00	2,170.00	6,800.00	1,936.00	2,222.00

Where the tax-free threshold is claimed and the employee earns:

- more than \$6,800 but less than \$7,306, withhold \$1,936 plus 39 cents for each \$1 of earnings in excess of \$6,800
- more than \$7,305, withhold \$2,134 plus 47 cents for each \$1 of earnings in excess of \$7,305.

Where the tax-free threshold is not claimed and your employee earns more than \$6,800, withhold \$2,222 plus 47 cents for each \$1 of earnings in excess of \$6,800.

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

Ready reckoner for tax offsets

Amount claimed \$	Fortnightly value \$	Amount claimed \$	Fortnightly value \$
1	–	400	15.00
2	–	500	19.00
3	–	600	23.00
4	–	700	27.00
5	–	800	30.00
6	–	900	34.00
7	–	1,000	38.00
8	–	1,173	45.00
9	–	1,200	46.00
10	–	1,400	53.00
20	1.00	1,600	61.00
30	1.00	1,800	68.00
40	2.00	2,000	76.00
50	2.00	2,200	84.00
57	2.00	2,400	91.00
60	2.00	2,600	99.00
70	3.00	2,800	106.00
80	3.00	3,000	114.00
90	3.00	3,200	122.00
100	4.00	3,400	129.00
200	8.00	3,600	137.00
300	11.00	3,800	144.00
338	13.00	4,000	152.00

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

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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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