

# Fortnightly tax table

For payments made on or after 1 July 2017

Includes the tax offset ready reckoner on page 9.

If exact earnings amount not shown use the nearest lower figure.

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



Fortnightly tax table

| Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       |
|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold |
| 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     |
| \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    |
| 302.00                | —                       | 66.00                 | 472.00                | —                       | 104.00                | 642.00                | —                       | 144.00                | 812.00                | 20.00                   | 194.00                | 982.00                | 68.00                   | 254.00                |
| 304.00                | —                       | 66.00                 | 474.00                | —                       | 106.00                | 644.00                | —                       | 146.00                | 814.00                | 20.00                   | 196.00                | 984.00                | 68.00                   | 254.00                |
| 306.00                | —                       | 66.00                 | 476.00                | —                       | 106.00                | 646.00                | —                       | 146.00                | 816.00                | 20.00                   | 196.00                | 986.00                | 68.00                   | 256.00                |
| 308.00                | —                       | 66.00                 | 478.00                | —                       | 106.00                | 648.00                | —                       | 146.00                | 818.00                | 20.00                   | 196.00                | 988.00                | 68.00                   | 256.00                |
| 310.00                | —                       | 68.00                 | 480.00                | —                       | 106.00                | 650.00                | —                       | 146.00                | 820.00                | 22.00                   | 198.00                | 990.00                | 70.00                   | 256.00                |
| 312.00                | —                       | 68.00                 | 482.00                | —                       | 108.00                | 652.00                | —                       | 148.00                | 822.00                | 22.00                   | 198.00                | 992.00                | 70.00                   | 258.00                |
| 314.00                | —                       | 68.00                 | 484.00                | —                       | 108.00                | 654.00                | —                       | 148.00                | 824.00                | 22.00                   | 198.00                | 994.00                | 70.00                   | 258.00                |
| 316.00                | —                       | 68.00                 | 486.00                | —                       | 108.00                | 656.00                | —                       | 148.00                | 826.00                | 22.00                   | 200.00                | 996.00                | 72.00                   | 258.00                |
| 318.00                | —                       | 68.00                 | 488.00                | —                       | 108.00                | 658.00                | —                       | 148.00                | 828.00                | 22.00                   | 200.00                | 998.00                | 72.00                   | 260.00                |
| 320.00                | —                       | 70.00                 | 490.00                | —                       | 110.00                | 660.00                | —                       | 148.00                | 830.00                | 24.00                   | 202.00                | 1000.00               | 72.00                   | 260.00                |
| 322.00                | —                       | 70.00                 | 492.00                | —                       | 110.00                | 662.00                | —                       | 150.00                | 832.00                | 24.00                   | 202.00                | 1002.00               | 72.00                   | 260.00                |
| 324.00                | —                       | 70.00                 | 494.00                | —                       | 110.00                | 664.00                | —                       | 150.00                | 834.00                | 24.00                   | 202.00                | 1004.00               | 74.00                   | 262.00                |
| 326.00                | —                       | 70.00                 | 496.00                | —                       | 110.00                | 666.00                | —                       | 150.00                | 836.00                | 24.00                   | 204.00                | 1006.00               | 74.00                   | 262.00                |
| 328.00                | —                       | 72.00                 | 498.00                | —                       | 112.00                | 668.00                | —                       | 150.00                | 838.00                | 26.00                   | 204.00                | 1008.00               | 74.00                   | 262.00                |
| 330.00                | —                       | 72.00                 | 500.00                | —                       | 112.00                | 670.00                | —                       | 152.00                | 840.00                | 26.00                   | 204.00                | 1010.00               | 76.00                   | 264.00                |
| 332.00                | —                       | 72.00                 | 502.00                | —                       | 112.00                | 672.00                | —                       | 152.00                | 842.00                | 26.00                   | 206.00                | 1012.00               | 76.00                   | 264.00                |
| 334.00                | —                       | 72.00                 | 504.00                | —                       | 112.00                | 674.00                | —                       | 152.00                | 844.00                | 28.00                   | 206.00                | 1014.00               | 76.00                   | 266.00                |
| 336.00                | —                       | 74.00                 | 506.00                | —                       | 112.00                | 676.00                | —                       | 152.00                | 846.00                | 28.00                   | 206.00                | 1016.00               | 76.00                   | 266.00                |
| 338.00                | —                       | 74.00                 | 508.00                | —                       | 114.00                | 678.00                | —                       | 154.00                | 848.00                | 28.00                   | 208.00                | 1018.00               | 78.00                   | 266.00                |
| 340.00                | —                       | 74.00                 | 510.00                | —                       | 114.00                | 680.00                | —                       | 154.00                | 850.00                | 28.00                   | 208.00                | 1020.00               | 78.00                   | 268.00                |
| 342.00                | —                       | 74.00                 | 512.00                | —                       | 114.00                | 682.00                | —                       | 154.00                | 852.00                | 30.00                   | 208.00                | 1022.00               | 78.00                   | 268.00                |
| 344.00                | —                       | 76.00                 | 514.00                | —                       | 114.00                | 684.00                | —                       | 154.00                | 854.00                | 30.00                   | 210.00                | 1024.00               | 80.00                   | 268.00                |
| 346.00                | —                       | 76.00                 | 516.00                | —                       | 116.00                | 686.00                | —                       | 154.00                | 856.00                | 30.00                   | 210.00                | 1026.00               | 80.00                   | 270.00                |
| 348.00                | —                       | 76.00                 | 518.00                | —                       | 116.00                | 688.00                | —                       | 156.00                | 858.00                | 32.00                   | 210.00                | 1028.00               | 80.00                   | 270.00                |
| 350.00                | —                       | 76.00                 | 520.00                | —                       | 116.00                | 690.00                | —                       | 156.00                | 860.00                | 32.00                   | 212.00                | 1030.00               | 82.00                   | 270.00                |
| 352.00                | —                       | 76.00                 | 522.00                | —                       | 116.00                | 692.00                | —                       | 156.00                | 862.00                | 32.00                   | 212.00                | 1032.00               | 82.00                   | 272.00                |
| 354.00                | —                       | 78.00                 | 524.00                | —                       | 118.00                | 694.00                | —                       | 156.00                | 864.00                | 32.00                   | 212.00                | 1034.00               | 82.00                   | 272.00                |
| 356.00                | —                       | 78.00                 | 526.00                | —                       | 118.00                | 696.00                | —                       | 158.00                | 866.00                | 34.00                   | 214.00                | 1036.00               | 82.00                   | 272.00                |
| 358.00                | —                       | 78.00                 | 528.00                | —                       | 118.00                | 698.00                | —                       | 158.00                | 868.00                | 34.00                   | 214.00                | 1038.00               | 84.00                   | 274.00                |
| 360.00                | —                       | 78.00                 | 530.00                | —                       | 118.00                | 700.00                | —                       | 158.00                | 870.00                | 34.00                   | 214.00                | 1040.00               | 84.00                   | 274.00                |
| 362.00                | —                       | 80.00                 | 532.00                | —                       | 118.00                | 702.00                | —                       | 158.00                | 872.00                | 36.00                   | 216.00                | 1042.00               | 84.00                   | 274.00                |
| 364.00                | —                       | 80.00                 | 534.00                | —                       | 120.00                | 704.00                | —                       | 160.00                | 874.00                | 36.00                   | 216.00                | 1044.00               | 84.00                   | 276.00                |
| 366.00                | —                       | 80.00                 | 536.00                | —                       | 120.00                | 706.00                | —                       | 160.00                | 876.00                | 36.00                   | 218.00                | 1046.00               | 86.00                   | 276.00                |
| 368.00                | —                       | 80.00                 | 538.00                | —                       | 120.00                | 708.00                | —                       | 160.00                | 878.00                | 36.00                   | 218.00                | 1048.00               | 86.00                   | 276.00                |
| 370.00                | —                       | 82.00                 | 540.00                | —                       | 120.00                | 710.00                | —                       | 160.00                | 880.00                | 38.00                   | 218.00                | 1050.00               | 86.00                   | 278.00                |
| 372.00                | —                       | 82.00                 | 542.00                | —                       | 122.00                | 712.00                | —                       | 162.00                | 882.00                | 38.00                   | 220.00                | 1052.00               | 86.00                   | 278.00                |
| 374.00                | —                       | 82.00                 | 544.00                | —                       | 122.00                | 714.00                | 2.00                    | 162.00                | 884.00                | 38.00                   | 220.00                | 1054.00               | 86.00                   | 278.00                |
| 376.00                | —                       | 82.00                 | 546.00                | —                       | 122.00                | 716.00                | 2.00                    | 162.00                | 886.00                | 40.00                   | 220.00                | 1056.00               | 88.00                   | 280.00                |
| 378.00                | —                       | 82.00                 | 548.00                | —                       | 122.00                | 718.00                | 2.00                    | 162.00                | 888.00                | 40.00                   | 222.00                | 1058.00               | 88.00                   | 280.00                |
| 380.00                | —                       | 84.00                 | 550.00                | —                       | 124.00                | 720.00                | 2.00                    | 162.00                | 890.00                | 40.00                   | 222.00                | 1060.00               | 88.00                   | 282.00                |
| 382.00                | —                       | 84.00                 | 552.00                | —                       | 124.00                | 722.00                | 2.00                    | 164.00                | 892.00                | 42.00                   | 222.00                | 1062.00               | 88.00                   | 282.00                |
| 384.00                | —                       | 84.00                 | 554.00                | —                       | 124.00                | 724.00                | 4.00                    | 164.00                | 894.00                | 42.00                   | 224.00                | 1064.00               | 88.00                   | 282.00                |
| 386.00                | —                       | 84.00                 | 556.00                | —                       | 124.00                | 726.00                | 4.00                    | 164.00                | 896.00                | 42.00                   | 224.00                | 1066.00               | 90.00                   | 284.00                |
| 388.00                | —                       | 86.00                 | 558.00                | —                       | 126.00                | 728.00                | 4.00                    | 166.00                | 898.00                | 42.00                   | 224.00                | 1068.00               | 90.00                   | 284.00                |
| 390.00                | —                       | 86.00                 | 560.00                | —                       | 126.00                | 730.00                | 4.00                    | 166.00                | 900.00                | 44.00                   | 226.00                | 1070.00               | 90.00                   | 284.00                |
| 392.00                | —                       | 86.00                 | 562.00                | —                       | 126.00                | 732.00                | 4.00                    | 166.00                | 902.00                | 44.00                   | 226.00                | 1072.00               | 90.00                   | 286.00                |
| 394.00                | —                       | 86.00                 | 564.00                | —                       | 126.00                | 734.00                | 4.00                    | 168.00                | 904.00                | 44.00                   | 226.00                | 1074.00               | 92.00                   | 286.00                |
| 396.00                | —                       | 88.00                 | 566.00                | —                       | 126.00                | 736.00                | 6.00                    | 168.00                | 906.00                | 46.00                   | 228.00                | 1076.00               | 92.00                   | 286.00                |
| 398.00                | —                       | 88.00                 | 568.00                | —                       | 128.00                | 738.00                | 6.00                    | 170.00                | 908.00                | 46.00                   | 228.00                | 1078.00               | 92.00                   | 288.00                |
| 400.00                | —                       | 88.00                 | 570.00                | —                       | 128.00                | 740.00                | 6.00                    | 170.00                | 910.00                | 46.00                   | 228.00                | 1080.00               | 92.00                   | 288.00                |
| 402.00                | —                       | 88.00                 | 572.00                | —                       | 128.00                | 742.00                | 6.00                    | 170.00                | 912.00                | 46.00                   | 230.00                | 1082.00               | 92.00                   | 288.00                |
| 404.00                | —                       | 90.00                 | 574.00                | —                       | 128.00                | 744.00                | 6.00                    | 172.00                | 914.00                | 48.00                   | 230.00                | 1084.00               | 94.00                   | 290.00                |
| 406.00                | —                       | 90.00                 | 576.00                | —                       | 130.00                | 746.00                | 8.00                    | 172.00                | 916.00                | 48.00                   | 230.00                | 1086.00               | 94.00                   | 290.00                |
| 408.00                | —                       | 90.00                 | 578.00                | —                       | 130.00                | 748.00                | 8.00                    | 172.00                | 918.00                | 48.00                   | 232.00                | 1088.00               | 94.00                   | 290.00                |
| 410.00                | —                       | 90.00                 | 580.00                | —                       | 130.00                | 750.00                | 8.00                    | 174.00                | 920.00                | 50.00                   | 232.00                | 1090.00               | 94.00                   | 292.00                |
| 412.00                | —                       | 90.00                 | 582.00                | —                       | 130.00                | 752.00                | 8.00                    | 174.00                | 922.00                | 50.00                   | 234.00                | 1092.00               | 94.00                   | 292.00                |
| 414.00                | —                       | 92.00                 | 584.00                | —                       | 132.00                | 754.00                | 8.00                    | 174.00                | 924.00                | 50.00                   | 234.00                | 1094.00               | 96.00                   | 292.00                |
| 416.00                | —                       | 92.00                 | 586.00                | —                       | 132.00                | 756.00                | 10.00                   | 176.00                | 926.00                | 50.00                   | 234.00                | 1096.00               | 96.00                   | 294.00                |
| 418.00                | —                       | 92.00                 | 588.00                | —                       | 132.00                | 758.00                | 10.00                   | 176.00                | 928.00                | 52.00                   | 236.00                | 1098.00               | 96.00                   | 294.00                |
| 420.00                | —                       | 92.00                 | 590.00                | —                       | 132.00                | 760.00                | 10.00                   | 176.00                | 930.00                | 52.00                   | 236.00                | 1100.00               | 96.00                   | 294.00                |
| 422.00                | —                       | 94.00                 | 592.00                | —                       | 134.00                | 762.00                | 10.00                   | 178.00                | 932.00                | 52.00                   | 236.00                | 1102.00               | 96.00                   | 296.00                |
| 424.00                | —                       | 94.00                 | 594.00                | —                       | 134.00                | 764.00                | 10.00                   | 178.00                | 934.00                | 54.00                   | 238.00                | 1104.00               | 98.00                   | 296.00                |
| 426.00                | —                       | 94.00                 | 596.00                | —                       | 134.00                | 766.00                | 10.00                   | 178.00                | 936.00                | 54.00                   | 238.00                | 1106.00               | 98.00                   | 298.00                |
| 428.00                | —                       | 94.00                 | 598.00                | —                       | 134.00                | 768.00                | 12.00                   | 180.00                | 938.00                | 54.00                   | 238.00                | 1108.00               | 98.00                   | 298.00                |
| 430.00                | —                       | 96.00                 | 600.00                | —                       | 134.00                | 770.00                | 12.00                   | 180.00                | 940.00                | 54.00                   | 240.00                | 1110.00               | 98.00                   | 298.00                |
| 432.00                | —                       | 96.00                 | 602.00                | —                       | 136.00                | 772.00                | 12.00                   | 180.00                | 942.00                | 56.00                   | 240.00                | 1112.00               | 100.00                  | 300.00                |
| 434.00                | —                       | 96.00                 | 604.00                | —                       | 136.00                | 774.00                | 12.00                   | 182.00                | 944.00                | 56.00                   | 240.00                | 1114.00               | 100.00                  | 300.00                |
| 436.00                | —                       | 96.00                 | 606.00                | —                       | 136.00                | 776.00                | 12.00                   | 182.00                | 946.00                | 56.00                   | 242.00                | 1116.00               | 100.00                  | 300.00                |
| 438.00                | —                       | 98.00                 | 608.00                | —                       | 136.00                | 778.00                | 14.00                   | 182.00                | 948.00                | 58.00                   | 242.00                | 1118.00               | 100.00                  | 302.00                |
| 440.00                | —                       | 98.00                 | 610.00                | —                       | 138.00                | 780.00                | 14.00                   | 184.00                | 950.00                | 58.00                   | 242.00                | 1120.00               | 100.00                  | 302.00                |
| 442.00                | —                       | 98.00                 | 612.00                | —                       | 138.00                | 782.00                | 14.00                   | 184.00                | 952.00                | 58.00                   | 244.00                | 1122.00               | 102.00                  | 302.00                |
| 444.00                | —                       | 98.00                 | 614.00                | —                       | 138.00                | 784.00                | 14.00                   | 186.00                | 954.00                | 60.00                   | 244.00                | 1124.00               | 102.00                  | 304.00                |
| 446.00                | —                       | 98.00                 | 616.00                | —                       | 138.00                | 786.00                | 14.00                   | 186.00                | 956.00                | 60.00                   | 244.00                | 1126.00               | 102.00                  | 304.00                |
| 448.00                | —                       | 100.00                | 618.00                | —                       | 140.00                | 788.00                | 16.00                   | 186.00                | 958.00                | 60.00                   | 246.00                | 1128.00               | 102.00                  | 304.00                |
| 450.00                | —                       | 100.00                | 620.00                | —                       | 140.00                | 790.00                | 16.00                   | 188.00                | 960.00                | 60.00                   | 246.00                | 1130.00               | 102.00                  | 306.00                |
| 452.00                | —                       | 100.00                | 622.00                | —                       | 140.00                | 792.00                | 16.00                   | 188.00                | 962.00                | 62.00                   | 246.00                | 1132.00               | 104.00                  | 306.00                |
| 454.00                | —                       | 100.00                | 624.00                | —                       | 140.00                | 794.00                | 16.00                   | 188.00                | 964.00                | 62.00                   | 248.00                | 1134.00               | 104                     |                       |

## Fortnightly tax table

| Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld |         |
|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-----------------------|---------|
|                      | With tax-free threshold | No tax-free threshold |                      | With tax-free threshold | No tax-free threshold |                      | With tax-free threshold | No tax-free threshold |                      | With tax-free threshold | No tax-free threshold |                      |                       |         |
|                      | 1<br>\$                 | 2<br>\$               |                      | 1<br>\$                 | 2<br>\$               |                      | 1<br>\$                 | 2<br>\$               |                      | 1<br>\$                 | 2<br>\$               |                      | 1<br>\$               | 2<br>\$ |
| 1152.00              | 108.00                  | 314.00                | 1322.00              | 144.00                  | 372.00                | 1492.00              | 188.00                  | 432.00                | 1662.00              | 248.00                  | 490.00                | 1832.00              | 306.00                | 550.00  |
| 1154.00              | 108.00                  | 314.00                | 1324.00              | 144.00                  | 372.00                | 1494.00              | 190.00                  | 432.00                | 1664.00              | 248.00                  | 492.00                | 1834.00              | 308.00                | 550.00  |
| 1156.00              | 108.00                  | 314.00                | 1326.00              | 144.00                  | 374.00                | 1496.00              | 190.00                  | 432.00                | 1666.00              | 250.00                  | 492.00                | 1836.00              | 308.00                | 550.00  |
| 1158.00              | 108.00                  | 316.00                | 1328.00              | 144.00                  | 374.00                | 1498.00              | 190.00                  | 434.00                | 1668.00              | 250.00                  | 492.00                | 1838.00              | 308.00                | 552.00  |
| 1160.00              | 110.00                  | 316.00                | 1330.00              | 144.00                  | 374.00                | 1500.00              | 192.00                  | 434.00                | 1670.00              | 250.00                  | 494.00                | 1840.00              | 310.00                | 552.00  |
| 1162.00              | 110.00                  | 316.00                | 1332.00              | 146.00                  | 376.00                | 1502.00              | 192.00                  | 434.00                | 1672.00              | 252.00                  | 494.00                | 1842.00              | 310.00                | 552.00  |
| 1164.00              | 110.00                  | 318.00                | 1334.00              | 146.00                  | 376.00                | 1504.00              | 192.00                  | 436.00                | 1674.00              | 252.00                  | 494.00                | 1844.00              | 310.00                | 554.00  |
| 1166.00              | 110.00                  | 318.00                | 1336.00              | 146.00                  | 376.00                | 1506.00              | 194.00                  | 436.00                | 1676.00              | 252.00                  | 496.00                | 1846.00              | 312.00                | 554.00  |
| 1168.00              | 110.00                  | 318.00                | 1338.00              | 146.00                  | 378.00                | 1508.00              | 194.00                  | 436.00                | 1678.00              | 254.00                  | 496.00                | 1848.00              | 312.00                | 556.00  |
| 1170.00              | 112.00                  | 320.00                | 1340.00              | 146.00                  | 378.00                | 1510.00              | 194.00                  | 438.00                | 1680.00              | 254.00                  | 496.00                | 1850.00              | 314.00                | 556.00  |
| 1172.00              | 112.00                  | 320.00                | 1342.00              | 148.00                  | 380.00                | 1512.00              | 196.00                  | 438.00                | 1682.00              | 254.00                  | 498.00                | 1852.00              | 314.00                | 556.00  |
| 1174.00              | 112.00                  | 320.00                | 1344.00              | 148.00                  | 380.00                | 1514.00              | 196.00                  | 438.00                | 1684.00              | 256.00                  | 498.00                | 1854.00              | 314.00                | 558.00  |
| 1176.00              | 112.00                  | 322.00                | 1346.00              | 148.00                  | 380.00                | 1516.00              | 196.00                  | 440.00                | 1686.00              | 256.00                  | 498.00                | 1856.00              | 316.00                | 558.00  |
| 1178.00              | 112.00                  | 322.00                | 1348.00              | 148.00                  | 382.00                | 1518.00              | 198.00                  | 440.00                | 1688.00              | 256.00                  | 500.00                | 1858.00              | 316.00                | 558.00  |
| 1180.00              | 114.00                  | 322.00                | 1350.00              | 148.00                  | 382.00                | 1520.00              | 198.00                  | 440.00                | 1690.00              | 258.00                  | 500.00                | 1860.00              | 316.00                | 560.00  |
| 1182.00              | 114.00                  | 324.00                | 1352.00              | 150.00                  | 382.00                | 1522.00              | 200.00                  | 442.00                | 1692.00              | 258.00                  | 500.00                | 1862.00              | 318.00                | 560.00  |
| 1184.00              | 114.00                  | 324.00                | 1354.00              | 150.00                  | 384.00                | 1524.00              | 200.00                  | 442.00                | 1694.00              | 258.00                  | 502.00                | 1864.00              | 318.00                | 560.00  |
| 1186.00              | 114.00                  | 324.00                | 1356.00              | 150.00                  | 384.00                | 1526.00              | 200.00                  | 444.00                | 1696.00              | 260.00                  | 502.00                | 1866.00              | 318.00                | 562.00  |
| 1188.00              | 114.00                  | 326.00                | 1358.00              | 150.00                  | 384.00                | 1528.00              | 202.00                  | 444.00                | 1698.00              | 260.00                  | 502.00                | 1868.00              | 320.00                | 562.00  |
| 1190.00              | 116.00                  | 326.00                | 1360.00              | 152.00                  | 386.00                | 1530.00              | 202.00                  | 444.00                | 1700.00              | 260.00                  | 504.00                | 1870.00              | 320.00                | 562.00  |
| 1192.00              | 116.00                  | 326.00                | 1362.00              | 152.00                  | 386.00                | 1532.00              | 202.00                  | 446.00                | 1702.00              | 262.00                  | 504.00                | 1872.00              | 320.00                | 564.00  |
| 1194.00              | 116.00                  | 328.00                | 1364.00              | 152.00                  | 386.00                | 1534.00              | 204.00                  | 446.00                | 1704.00              | 262.00                  | 504.00                | 1874.00              | 322.00                | 564.00  |
| 1196.00              | 116.00                  | 328.00                | 1366.00              | 152.00                  | 388.00                | 1536.00              | 204.00                  | 446.00                | 1706.00              | 262.00                  | 506.00                | 1876.00              | 322.00                | 564.00  |
| 1198.00              | 118.00                  | 328.00                | 1368.00              | 152.00                  | 388.00                | 1538.00              | 204.00                  | 448.00                | 1708.00              | 264.00                  | 506.00                | 1878.00              | 322.00                | 566.00  |
| 1200.00              | 118.00                  | 330.00                | 1370.00              | 154.00                  | 388.00                | 1540.00              | 206.00                  | 448.00                | 1710.00              | 264.00                  | 508.00                | 1880.00              | 324.00                | 566.00  |
| 1202.00              | 118.00                  | 330.00                | 1372.00              | 154.00                  | 390.00                | 1542.00              | 206.00                  | 448.00                | 1712.00              | 266.00                  | 508.00                | 1882.00              | 324.00                | 566.00  |
| 1204.00              | 118.00                  | 332.00                | 1374.00              | 154.00                  | 390.00                | 1544.00              | 206.00                  | 450.00                | 1714.00              | 266.00                  | 508.00                | 1884.00              | 324.00                | 568.00  |
| 1206.00              | 118.00                  | 332.00                | 1376.00              | 154.00                  | 390.00                | 1546.00              | 208.00                  | 450.00                | 1716.00              | 266.00                  | 510.00                | 1886.00              | 326.00                | 568.00  |
| 1208.00              | 120.00                  | 332.00                | 1378.00              | 154.00                  | 392.00                | 1548.00              | 208.00                  | 450.00                | 1718.00              | 268.00                  | 510.00                | 1888.00              | 326.00                | 568.00  |
| 1210.00              | 120.00                  | 334.00                | 1380.00              | 156.00                  | 392.00                | 1550.00              | 208.00                  | 452.00                | 1720.00              | 268.00                  | 510.00                | 1890.00              | 326.00                | 570.00  |
| 1212.00              | 120.00                  | 334.00                | 1382.00              | 156.00                  | 392.00                | 1552.00              | 210.00                  | 452.00                | 1722.00              | 268.00                  | 512.00                | 1892.00              | 328.00                | 570.00  |
| 1214.00              | 120.00                  | 334.00                | 1384.00              | 156.00                  | 394.00                | 1554.00              | 210.00                  | 452.00                | 1724.00              | 270.00                  | 512.00                | 1894.00              | 328.00                | 570.00  |
| 1216.00              | 120.00                  | 336.00                | 1386.00              | 156.00                  | 394.00                | 1556.00              | 210.00                  | 454.00                | 1726.00              | 270.00                  | 512.00                | 1896.00              | 330.00                | 572.00  |
| 1218.00              | 122.00                  | 336.00                | 1388.00              | 156.00                  | 396.00                | 1558.00              | 212.00                  | 454.00                | 1728.00              | 270.00                  | 514.00                | 1898.00              | 330.00                | 572.00  |
| 1220.00              | 122.00                  | 336.00                | 1390.00              | 158.00                  | 396.00                | 1560.00              | 212.00                  | 454.00                | 1730.00              | 272.00                  | 514.00                | 1900.00              | 330.00                | 572.00  |
| 1222.00              | 122.00                  | 338.00                | 1392.00              | 158.00                  | 396.00                | 1562.00              | 212.00                  | 456.00                | 1732.00              | 272.00                  | 514.00                | 1902.00              | 332.00                | 574.00  |
| 1224.00              | 122.00                  | 338.00                | 1394.00              | 158.00                  | 398.00                | 1564.00              | 214.00                  | 456.00                | 1734.00              | 272.00                  | 516.00                | 1904.00              | 332.00                | 574.00  |
| 1226.00              | 122.00                  | 338.00                | 1396.00              | 158.00                  | 398.00                | 1566.00              | 214.00                  | 456.00                | 1736.00              | 274.00                  | 516.00                | 1906.00              | 332.00                | 576.00  |
| 1228.00              | 124.00                  | 340.00                | 1398.00              | 160.00                  | 398.00                | 1568.00              | 214.00                  | 458.00                | 1738.00              | 274.00                  | 516.00                | 1908.00              | 334.00                | 576.00  |
| 1230.00              | 124.00                  | 340.00                | 1400.00              | 160.00                  | 400.00                | 1570.00              | 216.00                  | 458.00                | 1740.00              | 274.00                  | 518.00                | 1910.00              | 334.00                | 576.00  |
| 1232.00              | 124.00                  | 340.00                | 1402.00              | 160.00                  | 400.00                | 1572.00              | 216.00                  | 460.00                | 1742.00              | 276.00                  | 518.00                | 1912.00              | 334.00                | 578.00  |
| 1234.00              | 124.00                  | 342.00                | 1404.00              | 160.00                  | 400.00                | 1574.00              | 218.00                  | 460.00                | 1744.00              | 276.00                  | 518.00                | 1914.00              | 336.00                | 578.00  |
| 1236.00              | 126.00                  | 342.00                | 1406.00              | 160.00                  | 402.00                | 1576.00              | 218.00                  | 460.00                | 1746.00              | 276.00                  | 520.00                | 1916.00              | 336.00                | 578.00  |
| 1238.00              | 126.00                  | 342.00                | 1408.00              | 162.00                  | 402.00                | 1578.00              | 218.00                  | 462.00                | 1748.00              | 278.00                  | 520.00                | 1918.00              | 336.00                | 580.00  |
| 1240.00              | 126.00                  | 344.00                | 1410.00              | 162.00                  | 402.00                | 1580.00              | 220.00                  | 462.00                | 1750.00              | 278.00                  | 520.00                | 1920.00              | 338.00                | 580.00  |
| 1242.00              | 126.00                  | 344.00                | 1412.00              | 162.00                  | 404.00                | 1582.00              | 220.00                  | 462.00                | 1752.00              | 278.00                  | 522.00                | 1922.00              | 338.00                | 580.00  |
| 1244.00              | 126.00                  | 344.00                | 1414.00              | 162.00                  | 404.00                | 1584.00              | 220.00                  | 464.00                | 1754.00              | 280.00                  | 522.00                | 1924.00              | 338.00                | 582.00  |
| 1246.00              | 128.00                  | 346.00                | 1416.00              | 162.00                  | 404.00                | 1586.00              | 222.00                  | 464.00                | 1756.00              | 280.00                  | 524.00                | 1926.00              | 340.00                | 582.00  |
| 1248.00              | 128.00                  | 346.00                | 1418.00              | 164.00                  | 406.00                | 1588.00              | 222.00                  | 464.00                | 1758.00              | 282.00                  | 524.00                | 1928.00              | 340.00                | 582.00  |
| 1250.00              | 128.00                  | 348.00                | 1420.00              | 164.00                  | 406.00                | 1590.00              | 222.00                  | 466.00                | 1760.00              | 282.00                  | 524.00                | 1930.00              | 340.00                | 584.00  |
| 1252.00              | 128.00                  | 348.00                | 1422.00              | 164.00                  | 406.00                | 1592.00              | 224.00                  | 466.00                | 1762.00              | 282.00                  | 526.00                | 1932.00              | 342.00                | 584.00  |
| 1254.00              | 128.00                  | 348.00                | 1424.00              | 164.00                  | 408.00                | 1594.00              | 224.00                  | 466.00                | 1764.00              | 284.00                  | 526.00                | 1934.00              | 342.00                | 584.00  |
| 1256.00              | 130.00                  | 350.00                | 1426.00              | 166.00                  | 408.00                | 1596.00              | 224.00                  | 468.00                | 1766.00              | 284.00                  | 526.00                | 1936.00              | 342.00                | 586.00  |
| 1258.00              | 130.00                  | 350.00                | 1428.00              | 166.00                  | 408.00                | 1598.00              | 226.00                  | 468.00                | 1768.00              | 284.00                  | 528.00                | 1938.00              | 344.00                | 586.00  |
| 1260.00              | 130.00                  | 350.00                | 1430.00              | 168.00                  | 410.00                | 1600.00              | 226.00                  | 468.00                | 1770.00              | 286.00                  | 528.00                | 1940.00              | 344.00                | 586.00  |
| 1262.00              | 130.00                  | 352.00                | 1432.00              | 168.00                  | 410.00                | 1602.00              | 226.00                  | 470.00                | 1772.00              | 286.00                  | 528.00                | 1942.00              | 346.00                | 588.00  |
| 1264.00              | 130.00                  | 352.00                | 1434.00              | 168.00                  | 412.00                | 1604.00              | 228.00                  | 470.00                | 1774.00              | 286.00                  | 530.00                | 1944.00              | 346.00                | 588.00  |
| 1266.00              | 132.00                  | 352.00                | 1436.00              | 170.00                  | 412.00                | 1606.00              | 228.00                  | 470.00                | 1776.00              | 288.00                  | 530.00                | 1946.00              | 346.00                | 588.00  |
| 1268.00              | 132.00                  | 354.00                | 1438.00              | 170.00                  | 412.00                | 1608.00              | 228.00                  | 472.00                | 1778.00              | 288.00                  | 530.00                | 1948.00              | 348.00                | 590.00  |
| 1270.00              | 132.00                  | 354.00                | 1440.00              | 170.00                  | 414.00                | 1610.00              | 230.00                  | 472.00                | 1780.00              | 288.00                  | 532.00                | 1950.00              | 348.00                | 590.00  |
| 1272.00              | 132.00                  | 354.00                | 1442.00              | 172.00                  | 414.00                | 1612.00              | 230.00                  | 472.00                | 1782.00              | 290.00                  | 532.00                | 1952.00              | 348.00                | 590.00  |
| 1274.00              | 134.00                  | 356.00                | 1444.00              | 172.00                  | 414.00                | 1614.00              | 230.00                  | 474.00                | 1784.00              | 290.00                  | 532.00                | 1954.00              | 350.00                | 592.00  |
| 1276.00              | 134.00                  | 356.00                | 1446.00              | 172.00                  | 416.00                | 1616.00              | 232.00                  | 474.00                | 1786.00              | 290.00                  | 534.00                | 1956.00              | 350.00                | 592.00  |
| 1278.00              | 134.00                  | 356.00                | 1448.00              | 174.00                  | 416.00                | 1618.00              | 232.00                  | 476.00                | 1788.00              | 292.00                  | 534.00                | 1958.00              | 350.00                | 592.00  |
| 1280.00              | 134.00                  | 358.00                | 1450.00              | 174.00                  | 416.00                | 1620.00              | 234.00                  | 476.00                | 1790.00              | 292.00                  | 534.00                | 1960.00              | 352.00                | 594.00  |
| 1282.00              | 134.00                  | 358.00                | 1452.00              | 174.00                  | 418.00                | 1622.00              | 234.00                  | 476.00                | 1792.00              | 292.00                  | 536.00                | 1962.00              | 352.00                | 594.00  |
| 1284.00              | 136.00                  | 358.00                | 1454.00              | 176.00                  | 418.00                | 1624.00              | 234.00                  | 478.00                | 1794.00              | 294.00                  | 536.00                | 1964.00              | 352.00                | 596.00  |
| 1286.00              | 136.00                  | 360.00                | 1456.00              | 176.00                  | 418.00                | 1626.00              | 236.00                  | 478.00                | 1796.00              | 294.00                  | 536.00                | 1966.00              | 354.00                | 596.00  |
| 1288.00              | 136.00                  | 360.00                | 1458.00              | 176.00                  | 420.00                | 1628.00              | 236.00                  | 478.00                | 1798.00              | 294.00                  | 538.00                | 1968.00              | 354.00                | 596.00  |
| 1290.00              | 136.00                  | 360.00                | 1460.00              | 178.00                  | 420.00                | 1630.00              | 23                      |                       |                      |                         |                       |                      |                       |         |

## Fortnightly tax table

| Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    |
|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|
|                      | With                  | No                 |                      | With                  | No                 |                      | With                  | No                 |                      | With                  | No                 |                      | With                  | No                 |
|                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |
| 1<br>\$              | 2<br>\$               | 3<br>\$            | 1<br>\$              | 2<br>\$               | 3<br>\$            | 1<br>\$              | 2<br>\$               | 3<br>\$            | 1<br>\$              | 2<br>\$               | 3<br>\$            | 1<br>\$              | 2<br>\$               | 3<br>\$            |
| 2002.00              | 366.00                | 608.00             | 2172.00              | 426.00                | 666.00             | 2342.00              | 484.00                | 726.00             | 2512.00              | 544.00                | 784.00             | 2682.00              | 602.00                | 844.00             |
| 2004.00              | 366.00                | 608.00             | 2174.00              | 426.00                | 668.00             | 2344.00              | 484.00                | 726.00             | 2514.00              | 544.00                | 784.00             | 2684.00              | 602.00                | 846.00             |
| 2006.00              | 368.00                | 610.00             | 2176.00              | 426.00                | 668.00             | 2346.00              | 486.00                | 726.00             | 2516.00              | 544.00                | 786.00             | 2686.00              | 604.00                | 846.00             |
| 2008.00              | 368.00                | 610.00             | 2178.00              | 428.00                | 668.00             | 2348.00              | 486.00                | 728.00             | 2518.00              | 546.00                | 786.00             | 2688.00              | 604.00                | 846.00             |
| 2010.00              | 368.00                | 610.00             | 2180.00              | 428.00                | 670.00             | 2350.00              | 486.00                | 728.00             | 2520.00              | 546.00                | 786.00             | 2690.00              | 604.00                | 848.00             |
| 2012.00              | 370.00                | 612.00             | 2182.00              | 428.00                | 670.00             | 2352.00              | 488.00                | 728.00             | 2522.00              | 546.00                | 788.00             | 2692.00              | 606.00                | 848.00             |
| 2014.00              | 370.00                | 612.00             | 2184.00              | 430.00                | 670.00             | 2354.00              | 488.00                | 730.00             | 2524.00              | 548.00                | 788.00             | 2694.00              | 606.00                | 850.00             |
| 2016.00              | 370.00                | 612.00             | 2186.00              | 430.00                | 672.00             | 2356.00              | 488.00                | 730.00             | 2526.00              | 548.00                | 788.00             | 2696.00              | 606.00                | 850.00             |
| 2018.00              | 372.00                | 614.00             | 2188.00              | 430.00                | 672.00             | 2358.00              | 490.00                | 730.00             | 2528.00              | 548.00                | 790.00             | 2698.00              | 608.00                | 850.00             |
| 2020.00              | 372.00                | 614.00             | 2190.00              | 432.00                | 674.00             | 2360.00              | 490.00                | 732.00             | 2530.00              | 550.00                | 790.00             | 2700.00              | 608.00                | 852.00             |
| 2022.00              | 372.00                | 616.00             | 2192.00              | 432.00                | 674.00             | 2362.00              | 492.00                | 732.00             | 2532.00              | 550.00                | 792.00             | 2702.00              | 608.00                | 852.00             |
| 2024.00              | 374.00                | 616.00             | 2194.00              | 432.00                | 674.00             | 2364.00              | 492.00                | 734.00             | 2534.00              | 550.00                | 792.00             | 2704.00              | 610.00                | 854.00             |
| 2026.00              | 374.00                | 616.00             | 2196.00              | 434.00                | 676.00             | 2366.00              | 492.00                | 734.00             | 2536.00              | 552.00                | 792.00             | 2706.00              | 610.00                | 854.00             |
| 2028.00              | 374.00                | 618.00             | 2198.00              | 434.00                | 676.00             | 2368.00              | 494.00                | 734.00             | 2538.00              | 552.00                | 794.00             | 2708.00              | 610.00                | 854.00             |
| 2030.00              | 376.00                | 618.00             | 2200.00              | 434.00                | 676.00             | 2370.00              | 494.00                | 736.00             | 2540.00              | 552.00                | 794.00             | 2710.00              | 612.00                | 856.00             |
| 2032.00              | 376.00                | 618.00             | 2202.00              | 436.00                | 678.00             | 2372.00              | 494.00                | 736.00             | 2542.00              | 554.00                | 794.00             | 2712.00              | 612.00                | 856.00             |
| 2034.00              | 378.00                | 620.00             | 2204.00              | 436.00                | 678.00             | 2374.00              | 496.00                | 736.00             | 2544.00              | 554.00                | 796.00             | 2714.00              | 614.00                | 856.00             |
| 2036.00              | 378.00                | 620.00             | 2206.00              | 436.00                | 678.00             | 2376.00              | 496.00                | 738.00             | 2546.00              | 556.00                | 796.00             | 2716.00              | 614.00                | 858.00             |
| 2038.00              | 378.00                | 620.00             | 2208.00              | 438.00                | 680.00             | 2378.00              | 496.00                | 738.00             | 2548.00              | 556.00                | 796.00             | 2718.00              | 614.00                | 858.00             |
| 2040.00              | 380.00                | 622.00             | 2210.00              | 438.00                | 680.00             | 2380.00              | 498.00                | 738.00             | 2550.00              | 556.00                | 798.00             | 2720.00              | 616.00                | 860.00             |
| 2042.00              | 380.00                | 622.00             | 2212.00              | 438.00                | 680.00             | 2382.00              | 498.00                | 740.00             | 2552.00              | 558.00                | 798.00             | 2722.00              | 616.00                | 860.00             |
| 2044.00              | 380.00                | 622.00             | 2214.00              | 440.00                | 682.00             | 2384.00              | 498.00                | 740.00             | 2554.00              | 558.00                | 798.00             | 2724.00              | 616.00                | 860.00             |
| 2046.00              | 382.00                | 624.00             | 2216.00              | 440.00                | 682.00             | 2386.00              | 500.00                | 740.00             | 2556.00              | 558.00                | 800.00             | 2726.00              | 618.00                | 862.00             |
| 2048.00              | 382.00                | 624.00             | 2218.00              | 442.00                | 682.00             | 2388.00              | 500.00                | 742.00             | 2558.00              | 560.00                | 800.00             | 2728.00              | 618.00                | 862.00             |
| 2050.00              | 382.00                | 624.00             | 2220.00              | 442.00                | 684.00             | 2390.00              | 500.00                | 742.00             | 2560.00              | 560.00                | 800.00             | 2730.00              | 618.00                | 864.00             |
| 2052.00              | 384.00                | 626.00             | 2222.00              | 442.00                | 684.00             | 2392.00              | 502.00                | 742.00             | 2562.00              | 560.00                | 802.00             | 2732.00              | 620.00                | 864.00             |
| 2054.00              | 384.00                | 626.00             | 2224.00              | 444.00                | 684.00             | 2394.00              | 502.00                | 744.00             | 2564.00              | 562.00                | 802.00             | 2734.00              | 620.00                | 864.00             |
| 2056.00              | 384.00                | 626.00             | 2226.00              | 444.00                | 686.00             | 2396.00              | 502.00                | 744.00             | 2566.00              | 562.00                | 802.00             | 2736.00              | 620.00                | 866.00             |
| 2058.00              | 386.00                | 628.00             | 2228.00              | 444.00                | 686.00             | 2398.00              | 504.00                | 744.00             | 2568.00              | 562.00                | 804.00             | 2738.00              | 622.00                | 866.00             |
| 2060.00              | 386.00                | 628.00             | 2230.00              | 446.00                | 686.00             | 2400.00              | 504.00                | 746.00             | 2570.00              | 564.00                | 804.00             | 2740.00              | 622.00                | 868.00             |
| 2062.00              | 386.00                | 628.00             | 2232.00              | 446.00                | 688.00             | 2402.00              | 504.00                | 746.00             | 2572.00              | 564.00                | 804.00             | 2742.00              | 622.00                | 868.00             |
| 2064.00              | 388.00                | 630.00             | 2234.00              | 446.00                | 688.00             | 2404.00              | 506.00                | 746.00             | 2574.00              | 564.00                | 806.00             | 2744.00              | 624.00                | 868.00             |
| 2066.00              | 388.00                | 630.00             | 2236.00              | 448.00                | 688.00             | 2406.00              | 506.00                | 748.00             | 2576.00              | 566.00                | 806.00             | 2746.00              | 624.00                | 870.00             |
| 2068.00              | 388.00                | 630.00             | 2238.00              | 448.00                | 690.00             | 2408.00              | 508.00                | 748.00             | 2578.00              | 566.00                | 806.00             | 2748.00              | 624.00                | 870.00             |
| 2070.00              | 390.00                | 632.00             | 2240.00              | 448.00                | 690.00             | 2410.00              | 508.00                | 748.00             | 2580.00              | 566.00                | 808.00             | 2750.00              | 626.00                | 870.00             |
| 2072.00              | 390.00                | 632.00             | 2242.00              | 450.00                | 690.00             | 2412.00              | 508.00                | 750.00             | 2582.00              | 568.00                | 808.00             | 2752.00              | 626.00                | 872.00             |
| 2074.00              | 390.00                | 634.00             | 2244.00              | 450.00                | 692.00             | 2414.00              | 510.00                | 750.00             | 2584.00              | 568.00                | 808.00             | 2754.00              | 626.00                | 872.00             |
| 2076.00              | 392.00                | 634.00             | 2246.00              | 450.00                | 692.00             | 2416.00              | 510.00                | 750.00             | 2586.00              | 568.00                | 810.00             | 2756.00              | 628.00                | 874.00             |
| 2078.00              | 392.00                | 634.00             | 2248.00              | 452.00                | 694.00             | 2418.00              | 510.00                | 752.00             | 2588.00              | 570.00                | 810.00             | 2758.00              | 628.00                | 874.00             |
| 2080.00              | 394.00                | 636.00             | 2250.00              | 452.00                | 694.00             | 2420.00              | 512.00                | 752.00             | 2590.00              | 570.00                | 812.00             | 2760.00              | 628.00                | 874.00             |
| 2082.00              | 394.00                | 636.00             | 2252.00              | 452.00                | 694.00             | 2422.00              | 512.00                | 754.00             | 2592.00              | 570.00                | 812.00             | 2762.00              | 630.00                | 876.00             |
| 2084.00              | 394.00                | 636.00             | 2254.00              | 454.00                | 696.00             | 2424.00              | 512.00                | 754.00             | 2594.00              | 572.00                | 812.00             | 2764.00              | 630.00                | 876.00             |
| 2086.00              | 396.00                | 638.00             | 2256.00              | 454.00                | 696.00             | 2426.00              | 514.00                | 754.00             | 2596.00              | 572.00                | 814.00             | 2766.00              | 630.00                | 878.00             |
| 2088.00              | 396.00                | 638.00             | 2258.00              | 454.00                | 696.00             | 2428.00              | 514.00                | 756.00             | 2598.00              | 574.00                | 814.00             | 2768.00              | 632.00                | 878.00             |
| 2090.00              | 396.00                | 638.00             | 2260.00              | 456.00                | 698.00             | 2430.00              | 514.00                | 756.00             | 2600.00              | 574.00                | 814.00             | 2770.00              | 632.00                | 878.00             |
| 2092.00              | 398.00                | 640.00             | 2262.00              | 456.00                | 698.00             | 2432.00              | 516.00                | 756.00             | 2602.00              | 574.00                | 816.00             | 2772.00              | 634.00                | 880.00             |
| 2094.00              | 398.00                | 640.00             | 2264.00              | 456.00                | 698.00             | 2434.00              | 516.00                | 758.00             | 2604.00              | 576.00                | 816.00             | 2774.00              | 634.00                | 880.00             |
| 2096.00              | 398.00                | 640.00             | 2266.00              | 458.00                | 700.00             | 2436.00              | 516.00                | 758.00             | 2606.00              | 576.00                | 816.00             | 2776.00              | 634.00                | 882.00             |
| 2098.00              | 400.00                | 642.00             | 2268.00              | 458.00                | 700.00             | 2438.00              | 518.00                | 758.00             | 2608.00              | 576.00                | 818.00             | 2778.00              | 636.00                | 882.00             |
| 2100.00              | 400.00                | 642.00             | 2270.00              | 460.00                | 700.00             | 2440.00              | 518.00                | 760.00             | 2610.00              | 578.00                | 818.00             | 2780.00              | 636.00                | 882.00             |
| 2102.00              | 400.00                | 642.00             | 2272.00              | 460.00                | 702.00             | 2442.00              | 518.00                | 760.00             | 2612.00              | 578.00                | 818.00             | 2782.00              | 636.00                | 884.00             |
| 2104.00              | 402.00                | 644.00             | 2274.00              | 460.00                | 702.00             | 2444.00              | 520.00                | 760.00             | 2614.00              | 578.00                | 820.00             | 2784.00              | 638.00                | 884.00             |
| 2106.00              | 402.00                | 644.00             | 2276.00              | 462.00                | 702.00             | 2446.00              | 520.00                | 762.00             | 2616.00              | 580.00                | 820.00             | 2786.00              | 638.00                | 886.00             |
| 2108.00              | 402.00                | 644.00             | 2278.00              | 462.00                | 704.00             | 2448.00              | 520.00                | 762.00             | 2618.00              | 580.00                | 820.00             | 2788.00              | 638.00                | 886.00             |
| 2110.00              | 404.00                | 646.00             | 2280.00              | 462.00                | 704.00             | 2450.00              | 522.00                | 762.00             | 2620.00              | 580.00                | 822.00             | 2790.00              | 640.00                | 886.00             |
| 2112.00              | 404.00                | 646.00             | 2282.00              | 464.00                | 704.00             | 2452.00              | 522.00                | 764.00             | 2622.00              | 582.00                | 822.00             | 2792.00              | 640.00                | 888.00             |
| 2114.00              | 404.00                | 646.00             | 2284.00              | 464.00                | 706.00             | 2454.00              | 524.00                | 764.00             | 2624.00              | 582.00                | 822.00             | 2794.00              | 640.00                | 888.00             |
| 2116.00              | 406.00                | 648.00             | 2286.00              | 464.00                | 706.00             | 2456.00              | 524.00                | 764.00             | 2626.00              | 582.00                | 824.00             | 2796.00              | 642.00                | 888.00             |
| 2118.00              | 406.00                | 648.00             | 2288.00              | 466.00                | 706.00             | 2458.00              | 524.00                | 766.00             | 2628.00              | 584.00                | 824.00             | 2798.00              | 642.00                | 890.00             |
| 2120.00              | 406.00                | 648.00             | 2290.00              | 466.00                | 708.00             | 2460.00              | 526.00                | 766.00             | 2630.00              | 584.00                | 824.00             | 2800.00              | 642.00                | 890.00             |
| 2122.00              | 408.00                | 650.00             | 2292.00              | 466.00                | 708.00             | 2462.00              | 526.00                | 766.00             | 2632.00              | 584.00                | 826.00             | 2802.00              | 644.00                | 892.00             |
| 2124.00              | 408.00                | 650.00             | 2294.00              | 468.00                | 708.00             | 2464.00              | 526.00                | 768.00             | 2634.00              | 586.00                | 826.00             | 2804.00              | 644.00                | 892.00             |
| 2126.00              | 410.00                | 650.00             | 2296.00              | 468.00                | 710.00             | 2466.00              | 528.00                | 768.00             | 2636.00              | 586.00                | 826.00             | 2806.00              | 644.00                | 892.00             |
| 2128.00              | 410.00                | 652.00             | 2298.00              | 468.00                | 710.00             | 2468.00              | 528.00                | 768.00             | 2638.00              | 586.00                | 828.00             | 2808.00              | 646.00                | 894.00             |
| 2130.00              | 410.00                | 652.00             | 2300.00              | 470.00                | 710.00             | 2470.00              | 528.00                | 770.00             | 2640.00              | 588.00                | 828.00             | 2810.00              | 646.00                | 894.00             |
| 2132.00              | 412.00                | 654.00             | 2302.00              | 470.00                | 712.00             | 2472.00              | 530.00                | 770.00             | 2642.00              | 588.00                | 828.00             | 2812.00              | 646.00                | 896.00             |
| 2134.00              | 412.00                | 654.00             | 2304.00              | 470.00                | 712.00             | 2474.00              | 530.00                | 772.00             | 2644.00              | 588.00                | 830.00             | 2814.00              | 648.00                | 896.00             |
| 2136.00              | 412.00                | 654.00             | 2306.00              | 472.00                | 714.00             | 2476.00              | 530.00                | 772.00             | 2646.00              | 590.00                | 830.00             | 2816.00              | 648.00                | 896.00             |
| 2138.00              | 414.00                | 656.00             | 2308.00              | 472.00                | 714.00             | 2478.00              | 532.00                | 772.00             | 2648.00              | 590.00                | 832.00             | 2818                 |                       |                    |

## Fortnightly tax table

| Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       |
|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold |
| 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     |
| \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    |
| 2852.00               | 660.00                  | 910.00                | 3022.00               | 720.00                  | 978.00                | 3192.00               | 778.00                  | 1044.00               | 3362.00               | 838.00                  | 1110.00               | 3532.00               | 904.00                  | 1176.00               |
| 2854.00               | 662.00                  | 912.00                | 3024.00               | 720.00                  | 978.00                | 3194.00               | 778.00                  | 1044.00               | 3364.00               | 838.00                  | 1110.00               | 3534.00               | 904.00                  | 1176.00               |
| 2856.00               | 662.00                  | 912.00                | 3026.00               | 720.00                  | 978.00                | 3196.00               | 780.00                  | 1044.00               | 3366.00               | 838.00                  | 1112.00               | 3536.00               | 906.00                  | 1178.00               |
| 2858.00               | 662.00                  | 914.00                | 3028.00               | 722.00                  | 980.00                | 3198.00               | 780.00                  | 1046.00               | 3368.00               | 840.00                  | 1112.00               | 3538.00               | 906.00                  | 1178.00               |
| 2860.00               | 664.00                  | 914.00                | 3030.00               | 722.00                  | 980.00                | 3200.00               | 780.00                  | 1046.00               | 3370.00               | 840.00                  | 1112.00               | 3540.00               | 906.00                  | 1180.00               |
| 2862.00               | 664.00                  | 914.00                | 3032.00               | 722.00                  | 980.00                | 3202.00               | 782.00                  | 1048.00               | 3372.00               | 842.00                  | 1114.00               | 3542.00               | 908.00                  | 1180.00               |
| 2864.00               | 664.00                  | 916.00                | 3034.00               | 724.00                  | 982.00                | 3204.00               | 782.00                  | 1048.00               | 3374.00               | 842.00                  | 1114.00               | 3544.00               | 908.00                  | 1180.00               |
| 2866.00               | 666.00                  | 916.00                | 3036.00               | 724.00                  | 982.00                | 3206.00               | 782.00                  | 1048.00               | 3376.00               | 842.00                  | 1116.00               | 3546.00               | 910.00                  | 1182.00               |
| 2868.00               | 666.00                  | 918.00                | 3038.00               | 724.00                  | 984.00                | 3208.00               | 784.00                  | 1050.00               | 3378.00               | 844.00                  | 1116.00               | 3548.00               | 910.00                  | 1182.00               |
| 2870.00               | 666.00                  | 918.00                | 3040.00               | 726.00                  | 984.00                | 3210.00               | 784.00                  | 1050.00               | 3380.00               | 844.00                  | 1116.00               | 3550.00               | 910.00                  | 1182.00               |
| 2872.00               | 668.00                  | 918.00                | 3042.00               | 726.00                  | 984.00                | 3212.00               | 784.00                  | 1052.00               | 3382.00               | 846.00                  | 1118.00               | 3552.00               | 912.00                  | 1184.00               |
| 2874.00               | 668.00                  | 920.00                | 3044.00               | 726.00                  | 986.00                | 3214.00               | 786.00                  | 1052.00               | 3384.00               | 846.00                  | 1118.00               | 3554.00               | 912.00                  | 1184.00               |
| 2876.00               | 668.00                  | 920.00                | 3046.00               | 728.00                  | 986.00                | 3216.00               | 786.00                  | 1052.00               | 3386.00               | 846.00                  | 1120.00               | 3556.00               | 914.00                  | 1186.00               |
| 2878.00               | 670.00                  | 920.00                | 3048.00               | 728.00                  | 988.00                | 3218.00               | 786.00                  | 1054.00               | 3388.00               | 848.00                  | 1120.00               | 3558.00               | 914.00                  | 1186.00               |
| 2880.00               | 670.00                  | 922.00                | 3050.00               | 728.00                  | 988.00                | 3220.00               | 788.00                  | 1054.00               | 3390.00               | 848.00                  | 1120.00               | 3560.00               | 914.00                  | 1186.00               |
| 2882.00               | 672.00                  | 922.00                | 3052.00               | 730.00                  | 988.00                | 3222.00               | 788.00                  | 1056.00               | 3392.00               | 850.00                  | 1122.00               | 3562.00               | 916.00                  | 1188.00               |
| 2884.00               | 672.00                  | 924.00                | 3054.00               | 730.00                  | 990.00                | 3224.00               | 788.00                  | 1056.00               | 3394.00               | 850.00                  | 1122.00               | 3564.00               | 916.00                  | 1188.00               |
| 2886.00               | 672.00                  | 924.00                | 3056.00               | 732.00                  | 990.00                | 3226.00               | 790.00                  | 1056.00               | 3396.00               | 850.00                  | 1122.00               | 3566.00               | 916.00                  | 1190.00               |
| 2888.00               | 674.00                  | 924.00                | 3058.00               | 732.00                  | 992.00                | 3228.00               | 790.00                  | 1058.00               | 3398.00               | 852.00                  | 1124.00               | 3568.00               | 918.00                  | 1190.00               |
| 2890.00               | 674.00                  | 926.00                | 3060.00               | 732.00                  | 992.00                | 3230.00               | 792.00                  | 1058.00               | 3400.00               | 852.00                  | 1124.00               | 3570.00               | 918.00                  | 1190.00               |
| 2892.00               | 674.00                  | 926.00                | 3062.00               | 734.00                  | 992.00                | 3232.00               | 792.00                  | 1058.00               | 3402.00               | 854.00                  | 1126.00               | 3572.00               | 920.00                  | 1192.00               |
| 2894.00               | 676.00                  | 928.00                | 3064.00               | 734.00                  | 994.00                | 3234.00               | 792.00                  | 1060.00               | 3404.00               | 854.00                  | 1126.00               | 3574.00               | 920.00                  | 1192.00               |
| 2896.00               | 676.00                  | 928.00                | 3066.00               | 734.00                  | 994.00                | 3236.00               | 794.00                  | 1060.00               | 3406.00               | 854.00                  | 1126.00               | 3576.00               | 920.00                  | 1194.00               |
| 2898.00               | 676.00                  | 928.00                | 3068.00               | 736.00                  | 996.00                | 3238.00               | 794.00                  | 1062.00               | 3408.00               | 856.00                  | 1128.00               | 3578.00               | 922.00                  | 1194.00               |
| 2900.00               | 678.00                  | 930.00                | 3070.00               | 736.00                  | 996.00                | 3240.00               | 794.00                  | 1062.00               | 3410.00               | 856.00                  | 1128.00               | 3580.00               | 922.00                  | 1194.00               |
| 2902.00               | 678.00                  | 930.00                | 3072.00               | 736.00                  | 996.00                | 3242.00               | 796.00                  | 1062.00               | 3412.00               | 856.00                  | 1130.00               | 3582.00               | 924.00                  | 1196.00               |
| 2904.00               | 678.00                  | 932.00                | 3074.00               | 738.00                  | 998.00                | 3244.00               | 796.00                  | 1064.00               | 3414.00               | 858.00                  | 1130.00               | 3584.00               | 924.00                  | 1196.00               |
| 2906.00               | 680.00                  | 932.00                | 3076.00               | 738.00                  | 998.00                | 3246.00               | 796.00                  | 1064.00               | 3416.00               | 858.00                  | 1130.00               | 3586.00               | 924.00                  | 1198.00               |
| 2908.00               | 680.00                  | 932.00                | 3078.00               | 738.00                  | 998.00                | 3248.00               | 798.00                  | 1066.00               | 3418.00               | 860.00                  | 1132.00               | 3588.00               | 926.00                  | 1198.00               |
| 2910.00               | 680.00                  | 934.00                | 3080.00               | 740.00                  | 1000.00               | 3250.00               | 798.00                  | 1066.00               | 3420.00               | 860.00                  | 1132.00               | 3590.00               | 926.00                  | 1198.00               |
| 2912.00               | 682.00                  | 934.00                | 3082.00               | 740.00                  | 1000.00               | 3252.00               | 798.00                  | 1066.00               | 3422.00               | 860.00                  | 1134.00               | 3592.00               | 928.00                  | 1200.00               |
| 2914.00               | 682.00                  | 934.00                | 3084.00               | 740.00                  | 1002.00               | 3254.00               | 800.00                  | 1068.00               | 3424.00               | 862.00                  | 1134.00               | 3594.00               | 928.00                  | 1200.00               |
| 2916.00               | 682.00                  | 936.00                | 3086.00               | 742.00                  | 1002.00               | 3256.00               | 800.00                  | 1068.00               | 3426.00               | 862.00                  | 1134.00               | 3596.00               | 928.00                  | 1200.00               |
| 2918.00               | 684.00                  | 936.00                | 3088.00               | 742.00                  | 1002.00               | 3258.00               | 800.00                  | 1070.00               | 3428.00               | 864.00                  | 1136.00               | 3598.00               | 930.00                  | 1202.00               |
| 2920.00               | 684.00                  | 938.00                | 3090.00               | 742.00                  | 1004.00               | 3260.00               | 802.00                  | 1070.00               | 3430.00               | 864.00                  | 1136.00               | 3600.00               | 930.00                  | 1202.00               |
| 2922.00               | 684.00                  | 938.00                | 3092.00               | 744.00                  | 1004.00               | 3262.00               | 802.00                  | 1070.00               | 3432.00               | 864.00                  | 1136.00               | 3602.00               | 932.00                  | 1204.00               |
| 2924.00               | 686.00                  | 938.00                | 3094.00               | 744.00                  | 1006.00               | 3264.00               | 802.00                  | 1072.00               | 3434.00               | 866.00                  | 1138.00               | 3604.00               | 932.00                  | 1204.00               |
| 2926.00               | 686.00                  | 940.00                | 3096.00               | 744.00                  | 1006.00               | 3266.00               | 804.00                  | 1072.00               | 3436.00               | 866.00                  | 1138.00               | 3606.00               | 932.00                  | 1204.00               |
| 2928.00               | 686.00                  | 940.00                | 3098.00               | 746.00                  | 1006.00               | 3268.00               | 804.00                  | 1074.00               | 3438.00               | 868.00                  | 1140.00               | 3608.00               | 934.00                  | 1206.00               |
| 2930.00               | 688.00                  | 942.00                | 3100.00               | 746.00                  | 1008.00               | 3270.00               | 804.00                  | 1074.00               | 3440.00               | 868.00                  | 1140.00               | 3610.00               | 934.00                  | 1206.00               |
| 2932.00               | 688.00                  | 942.00                | 3102.00               | 746.00                  | 1008.00               | 3272.00               | 806.00                  | 1074.00               | 3442.00               | 868.00                  | 1140.00               | 3612.00               | 934.00                  | 1208.00               |
| 2934.00               | 688.00                  | 942.00                | 3104.00               | 748.00                  | 1010.00               | 3274.00               | 806.00                  | 1076.00               | 3444.00               | 870.00                  | 1142.00               | 3614.00               | 936.00                  | 1208.00               |
| 2936.00               | 690.00                  | 944.00                | 3106.00               | 748.00                  | 1010.00               | 3276.00               | 806.00                  | 1076.00               | 3446.00               | 870.00                  | 1142.00               | 3616.00               | 936.00                  | 1208.00               |
| 2938.00               | 690.00                  | 944.00                | 3108.00               | 748.00                  | 1010.00               | 3278.00               | 808.00                  | 1076.00               | 3448.00               | 870.00                  | 1144.00               | 3618.00               | 938.00                  | 1210.00               |
| 2940.00               | 692.00                  | 946.00                | 3110.00               | 750.00                  | 1012.00               | 3280.00               | 808.00                  | 1078.00               | 3450.00               | 872.00                  | 1144.00               | 3620.00               | 938.00                  | 1210.00               |
| 2942.00               | 692.00                  | 946.00                | 3112.00               | 750.00                  | 1012.00               | 3282.00               | 810.00                  | 1078.00               | 3452.00               | 872.00                  | 1144.00               | 3622.00               | 938.00                  | 1212.00               |
| 2944.00               | 692.00                  | 946.00                | 3114.00               | 752.00                  | 1012.00               | 3284.00               | 810.00                  | 1080.00               | 3454.00               | 874.00                  | 1146.00               | 3624.00               | 940.00                  | 1212.00               |
| 2946.00               | 694.00                  | 948.00                | 3116.00               | 752.00                  | 1014.00               | 3286.00               | 810.00                  | 1080.00               | 3456.00               | 874.00                  | 1146.00               | 3626.00               | 940.00                  | 1212.00               |
| 2948.00               | 694.00                  | 948.00                | 3118.00               | 752.00                  | 1014.00               | 3288.00               | 812.00                  | 1080.00               | 3458.00               | 874.00                  | 1148.00               | 3628.00               | 942.00                  | 1214.00               |
| 2950.00               | 694.00                  | 948.00                | 3120.00               | 754.00                  | 1016.00               | 3290.00               | 812.00                  | 1082.00               | 3460.00               | 876.00                  | 1148.00               | 3630.00               | 942.00                  | 1214.00               |
| 2952.00               | 696.00                  | 950.00                | 3122.00               | 754.00                  | 1016.00               | 3292.00               | 812.00                  | 1082.00               | 3462.00               | 876.00                  | 1148.00               | 3632.00               | 942.00                  | 1214.00               |
| 2954.00               | 696.00                  | 950.00                | 3124.00               | 754.00                  | 1016.00               | 3294.00               | 814.00                  | 1084.00               | 3464.00               | 878.00                  | 1150.00               | 3634.00               | 944.00                  | 1216.00               |
| 2956.00               | 696.00                  | 952.00                | 3126.00               | 756.00                  | 1018.00               | 3296.00               | 814.00                  | 1084.00               | 3466.00               | 878.00                  | 1150.00               | 3636.00               | 944.00                  | 1216.00               |
| 2958.00               | 698.00                  | 952.00                | 3128.00               | 756.00                  | 1018.00               | 3298.00               | 814.00                  | 1084.00               | 3468.00               | 878.00                  | 1152.00               | 3638.00               | 946.00                  | 1218.00               |
| 2960.00               | 698.00                  | 952.00                | 3130.00               | 756.00                  | 1020.00               | 3300.00               | 816.00                  | 1086.00               | 3470.00               | 880.00                  | 1152.00               | 3640.00               | 946.00                  | 1218.00               |
| 2962.00               | 698.00                  | 954.00                | 3132.00               | 758.00                  | 1020.00               | 3302.00               | 816.00                  | 1086.00               | 3472.00               | 880.00                  | 1152.00               | 3642.00               | 946.00                  | 1218.00               |
| 2964.00               | 700.00                  | 954.00                | 3134.00               | 758.00                  | 1020.00               | 3304.00               | 816.00                  | 1088.00               | 3474.00               | 882.00                  | 1154.00               | 3644.00               | 948.00                  | 1220.00               |
| 2966.00               | 700.00                  | 956.00                | 3136.00               | 758.00                  | 1022.00               | 3306.00               | 818.00                  | 1088.00               | 3476.00               | 882.00                  | 1154.00               | 3646.00               | 948.00                  | 1220.00               |
| 2968.00               | 700.00                  | 956.00                | 3138.00               | 760.00                  | 1022.00               | 3308.00               | 818.00                  | 1088.00               | 3478.00               | 882.00                  | 1154.00               | 3648.00               | 948.00                  | 1222.00               |
| 2970.00               | 702.00                  | 956.00                | 3140.00               | 760.00                  | 1024.00               | 3310.00               | 818.00                  | 1090.00               | 3480.00               | 884.00                  | 1156.00               | 3650.00               | 950.00                  | 1222.00               |
| 2972.00               | 702.00                  | 958.00                | 3142.00               | 760.00                  | 1024.00               | 3312.00               | 820.00                  | 1090.00               | 3482.00               | 884.00                  | 1156.00               | 3652.00               | 950.00                  | 1222.00               |
| 2974.00               | 702.00                  | 958.00                | 3144.00               | 762.00                  | 1024.00               | 3314.00               | 820.00                  | 1090.00               | 3484.00               | 884.00                  | 1158.00               | 3654.00               | 952.00                  | 1224.00               |
| 2976.00               | 704.00                  | 960.00                | 3146.00               | 762.00                  | 1026.00               | 3316.00               | 820.00                  | 1092.00               | 3486.00               | 886.00                  | 1158.00               | 3656.00               | 952.00                  | 1224.00               |
| 2978.00               | 704.00                  | 960.00                | 3148.00               | 762.00                  | 1026.00               | 3318.00               | 822.00                  | 1092.00               | 3488.00               | 886.00                  | 1158.00               | 3658.00               | 952.00                  | 1226.00               |
| 2980.00               | 704.00                  | 960.00                | 3150.00               | 764.00                  | 1026.00               | 3320.00               | 822.00                  | 1094.00               | 3490.00               | 888.00                  | 1160.00               | 3660.00               | 954.00                  | 1226.00               |
| 2982.00               | 706.00                  | 962.00                | 3152.00               | 764.00                  | 1028.00               | 3322.00               | 822.00                  | 1094.00               | 3492.00               | 888.00                  | 1160.00               | 3662.00               | 954.00                  | 1226.00               |
| 2984.00               | 706.00                  | 962.00                | 3154.00               | 764.00                  | 1028.00               | 3324.00               | 824.00                  | 1094.00               | 3494.00               | 888.00                  | 1162.00               | 3664.00               | 956.00                  | 1228.00               |
| 2986.00               | 706.00                  | 964.00                | 3156.00               | 766.00                  | 1030.00               | 3326.00               | 824.00                  | 1096.00               | 3496.0                |                         |                       |                       |                         |                       |

## Fortnightly tax table

| Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    | Fortnightly earnings | Amount to be withheld |                    |
|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|
|                      | With                  | No                 |                      | With                  | No                 |                      | With                  | No                 |                      | With                  | No                 |                      | With                  | No                 |
|                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |                      | tax-free threshold    | tax-free threshold |
| 1                    | 2                     | 3                  | 1                    | 2                     | 3                  | 1                    | 2                     | 3                  | 1                    | 2                     | 3                  | 1                    | 2                     | 3                  |
| \$                   | \$                    | \$                 | \$                   | \$                    | \$                 | \$                   | \$                    | \$                 | \$                   | \$                    | \$                 | \$                   | \$                    | \$                 |
| 3702.00              | 970.00                | 1242.00            | 3872.00              | 1036.00               | 1308.00            | 4042.00              | 1102.00               | 1374.00            | 4212.00              | 1168.00               | 1442.00            | 4382.00              | 1236.00               | 1508.00            |
| 3704.00              | 970.00                | 1244.00            | 3874.00              | 1038.00               | 1310.00            | 4044.00              | 1104.00               | 1376.00            | 4214.00              | 1170.00               | 1442.00            | 4384.00              | 1236.00               | 1508.00            |
| 3706.00              | 972.00                | 1244.00            | 3876.00              | 1038.00               | 1310.00            | 4046.00              | 1104.00               | 1376.00            | 4216.00              | 1170.00               | 1442.00            | 4386.00              | 1236.00               | 1510.00            |
| 3708.00              | 972.00                | 1244.00            | 3878.00              | 1038.00               | 1310.00            | 4048.00              | 1104.00               | 1378.00            | 4218.00              | 1172.00               | 1444.00            | 4388.00              | 1238.00               | 1510.00            |
| 3710.00              | 974.00                | 1246.00            | 3880.00              | 1040.00               | 1312.00            | 4050.00              | 1106.00               | 1378.00            | 4220.00              | 1172.00               | 1444.00            | 4390.00              | 1238.00               | 1510.00            |
| 3712.00              | 974.00                | 1246.00            | 3882.00              | 1040.00               | 1312.00            | 4052.00              | 1106.00               | 1378.00            | 4222.00              | 1172.00               | 1446.00            | 4392.00              | 1240.00               | 1512.00            |
| 3714.00              | 974.00                | 1246.00            | 3884.00              | 1040.00               | 1314.00            | 4054.00              | 1108.00               | 1380.00            | 4224.00              | 1174.00               | 1446.00            | 4394.00              | 1240.00               | 1512.00            |
| 3716.00              | 976.00                | 1248.00            | 3886.00              | 1042.00               | 1314.00            | 4056.00              | 1108.00               | 1380.00            | 4226.00              | 1174.00               | 1446.00            | 4396.00              | 1240.00               | 1512.00            |
| 3718.00              | 976.00                | 1248.00            | 3888.00              | 1042.00               | 1314.00            | 4058.00              | 1108.00               | 1382.00            | 4228.00              | 1176.00               | 1448.00            | 4398.00              | 1242.00               | 1514.00            |
| 3720.00              | 978.00                | 1250.00            | 3890.00              | 1044.00               | 1316.00            | 4060.00              | 1110.00               | 1382.00            | 4230.00              | 1176.00               | 1448.00            | 4400.00              | 1242.00               | 1514.00            |
| 3722.00              | 978.00                | 1250.00            | 3892.00              | 1044.00               | 1316.00            | 4062.00              | 1110.00               | 1382.00            | 4232.00              | 1176.00               | 1448.00            | 4402.00              | 1244.00               | 1516.00            |
| 3724.00              | 978.00                | 1250.00            | 3894.00              | 1044.00               | 1318.00            | 4064.00              | 1112.00               | 1384.00            | 4234.00              | 1178.00               | 1450.00            | 4404.00              | 1244.00               | 1516.00            |
| 3726.00              | 980.00                | 1252.00            | 3896.00              | 1046.00               | 1318.00            | 4066.00              | 1112.00               | 1384.00            | 4236.00              | 1178.00               | 1450.00            | 4406.00              | 1244.00               | 1516.00            |
| 3728.00              | 980.00                | 1252.00            | 3898.00              | 1046.00               | 1318.00            | 4068.00              | 1112.00               | 1386.00            | 4238.00              | 1180.00               | 1452.00            | 4408.00              | 1246.00               | 1518.00            |
| 3730.00              | 980.00                | 1254.00            | 3900.00              | 1048.00               | 1320.00            | 4070.00              | 1114.00               | 1386.00            | 4240.00              | 1180.00               | 1452.00            | 4410.00              | 1246.00               | 1518.00            |
| 3732.00              | 982.00                | 1254.00            | 3902.00              | 1048.00               | 1320.00            | 4072.00              | 1114.00               | 1386.00            | 4242.00              | 1180.00               | 1452.00            | 4412.00              | 1246.00               | 1520.00            |
| 3734.00              | 982.00                | 1254.00            | 3904.00              | 1048.00               | 1322.00            | 4074.00              | 1116.00               | 1388.00            | 4244.00              | 1182.00               | 1454.00            | 4414.00              | 1248.00               | 1520.00            |
| 3736.00              | 984.00                | 1256.00            | 3906.00              | 1050.00               | 1322.00            | 4076.00              | 1116.00               | 1388.00            | 4246.00              | 1182.00               | 1454.00            | 4416.00              | 1248.00               | 1520.00            |
| 3738.00              | 984.00                | 1256.00            | 3908.00              | 1050.00               | 1322.00            | 4078.00              | 1116.00               | 1388.00            | 4248.00              | 1182.00               | 1456.00            | 4418.00              | 1250.00               | 1522.00            |
| 3740.00              | 984.00                | 1258.00            | 3910.00              | 1052.00               | 1324.00            | 4080.00              | 1118.00               | 1390.00            | 4250.00              | 1184.00               | 1456.00            | 4420.00              | 1250.00               | 1522.0             |

## Fortnightly tax table

| Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld   |                       | Fortnightly earnings | Amount to be withheld |         |
|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-------------------------|-----------------------|----------------------|-----------------------|---------|
|                      | With tax-free threshold | No tax-free threshold |                      | With tax-free threshold | No tax-free threshold |                      | With tax-free threshold | No tax-free threshold |                      | With tax-free threshold | No tax-free threshold |                      |                       |         |
|                      |                         |                       |                      |                         |                       |                      |                         |                       |                      |                         |                       |                      | 1                     | 2       |
| 1                    | 2                       | 3                     | 1                    | 2                       | 3                     | 1                    | 2                       | 3                     | 1                    | 2                       | 3                     | 1                    | 2                     | 3       |
| \$                   | \$                      | \$                    | \$                   | \$                      | \$                    | \$                   | \$                      | \$                    | \$                   | \$                      | \$                    | \$                   | \$                    | \$      |
| 4552.00              | 1302.00                 | 1574.00               | 4722.00              | 1368.00                 | 1640.00               | 4892.00              | 1434.00                 | 1706.00               | 5062.00              | 1500.00                 | 1772.00               | 5232.00              | 1566.00               | 1838.00 |
| 4554.00              | 1302.00                 | 1574.00               | 4724.00              | 1368.00                 | 1640.00               | 4894.00              | 1434.00                 | 1708.00               | 5064.00              | 1502.00                 | 1774.00               | 5234.00              | 1568.00               | 1840.00 |
| 4556.00              | 1304.00                 | 1576.00               | 4726.00              | 1370.00                 | 1642.00               | 4896.00              | 1436.00                 | 1708.00               | 5066.00              | 1502.00                 | 1774.00               | 5236.00              | 1568.00               | 1840.00 |
| 4558.00              | 1304.00                 | 1576.00               | 4728.00              | 1370.00                 | 1642.00               | 4898.00              | 1436.00                 | 1708.00               | 5068.00              | 1502.00                 | 1776.00               | 5238.00              | 1570.00               | 1842.00 |
| 4560.00              | 1304.00                 | 1576.00               | 4730.00              | 1370.00                 | 1644.00               | 4900.00              | 1438.00                 | 1710.00               | 5070.00              | 1504.00                 | 1776.00               | 5240.00              | 1570.00               | 1842.00 |
| 4562.00              | 1306.00                 | 1578.00               | 4732.00              | 1372.00                 | 1644.00               | 4902.00              | 1438.00                 | 1710.00               | 5072.00              | 1504.00                 | 1776.00               | 5242.00              | 1570.00               | 1842.00 |
| 4564.00              | 1306.00                 | 1578.00               | 4734.00              | 1372.00                 | 1644.00               | 4904.00              | 1438.00                 | 1712.00               | 5074.00              | 1506.00                 | 1778.00               | 5244.00              | 1572.00               | 1844.00 |
| 4566.00              | 1306.00                 | 1580.00               | 4736.00              | 1374.00                 | 1646.00               | 4906.00              | 1440.00                 | 1712.00               | 5076.00              | 1506.00                 | 1778.00               | 5246.00              | 1572.00               | 1844.00 |
| 4568.00              | 1308.00                 | 1580.00               | 4738.00              | 1374.00                 | 1646.00               | 4908.00              | 1440.00                 | 1712.00               | 5078.00              | 1506.00                 | 1778.00               | 5248.00              | 1572.00               | 1846.00 |
| 4570.00              | 1308.00                 | 1580.00               | 4740.00              | 1374.00                 | 1648.00               | 4910.00              | 1442.00                 | 1714.00               | 5080.00              | 1508.00                 | 1780.00               | 5250.00              | 1574.00               | 1846.00 |
| 4572.00              | 1310.00                 | 1582.00               | 4742.00              | 1376.00                 | 1648.00               | 4912.00              | 1442.00                 | 1714.00               | 5082.00              | 1508.00                 | 1780.00               | 5252.00              | 1574.00               | 1846.00 |
| 4574.00              | 1310.00                 | 1582.00               | 4744.00              | 1376.00                 | 1648.00               | 4914.00              | 1442.00                 | 1714.00               | 5084.00              | 1508.00                 | 1782.00               | 5254.00              | 1576.00               | 1848.00 |
| 4576.00              | 1310.00                 | 1584.00               | 4746.00              | 1378.00                 | 1650.00               | 4916.00              | 1444.00                 | 1716.00               | 5086.00              | 1510.00                 | 1782.00               | 5256.00              | 1576.00               | 1848.00 |
| 4578.00              | 1312.00                 | 1584.00               | 4748.00              | 1378.00                 | 1650.00               | 4918.00              | 1444.00                 | 1716.00               | 5088.00              | 1510.00                 | 1782.00               | 5258.00              | 1576.00               | 1850.00 |
| 4580.00              | 1312.00                 | 1584.00               | 4750.00              | 1378.00                 | 1650.00               | 4920.00              | 1446.00                 | 1718.00               | 5090.00              | 1512.00                 | 1784.00               | 5260.00              | 1578.00               | 1850.00 |
| 4582.00              | 1314.00                 | 1586.00               | 4752.00              | 1380.00                 | 1652.00               | 4922.00              | 1446.00                 | 1718.00               | 5092.00              | 1512.00                 | 1784.00               | 5262.00              | 1578.00               | 1850.00 |
| 4584.00              | 1314.00                 | 1586.00               | 4754.00              | 1380.00                 | 1652.00               | 4924.00              | 1446.00                 | 1718.00               | 5094.00              | 1512.00                 | 1786.00               | 5264.00              | 1580.00               | 1852.00 |
| 4586.00              | 1314.00                 | 1588.00               | 4756.00              | 1382.00                 | 1654.00               | 4926.00              | 1448.00                 | 1720.00               | 5096.00              | 1514.00                 | 1786.00               | 5266.00              | 1580.00               | 1852.00 |
| 4588.00              | 1316.00                 | 1588.00               | 4758.00              | 1382.00                 | 1654.00               | 4928.00              | 1448.00                 | 1720.00               | 5098.00              | 1514.00                 | 1786.00               | 5268.00              | 1580.00               | 1854.00 |
| 4590.00              | 1316.00                 | 1588.00               | 4760.00              | 1382.00                 | 1654.00               | 4930.00              | 1448.00                 | 1722.00               | 5100.00              | 1516.00                 | 1788.00               | 5270.00              | 1582.00               | 1854.00 |
| 4592.00              | 1318.00                 | 1590.00               | 4762.00              | 1384.00                 | 1656.00               | 4932.00              | 1450.00                 | 1722.00               | 5102.00              | 1516.00                 | 1788.00               | 5272.00              | 1582.00               | 1854.00 |
| 4594.00              | 1318.00                 | 1590.00               | 4764.00              | 1384.00                 | 1656.00               | 4934.00              | 1450.00                 | 1722.00               | 5104.00              | 1516.00                 | 1790.00               | 5274.00              | 1584.00               | 1856.00 |
| 4596.00              | 1318.00                 | 1590.00               | 4766.00              | 1384.00                 | 1658.00               | 4936.00              | 1452.00                 | 1724.00               | 5106.00              | 1518.00                 | 1790.00               | 5276.00              | 1584.00               | 1856.00 |
| 4598.00              | 1320.00                 | 1592.00               | 4768.00              | 1386.00                 | 1658.00               | 4938.00              | 1452.00                 | 1724.00               | 5108.00              | 1518.00                 | 1790.00               | 5278.00              | 1584.00               | 1856.00 |
| 4600.00              | 1320.00                 | 1592.00               | 4770.00              | 1386.00                 | 1658.00               | 4940.00              | 1452.00                 | 1726.00               | 5110.00              | 1520.00                 | 1792.00               | 5280.00              | 1586.00               | 1858.00 |
| 4602.00              | 1322.00                 | 1594.00               | 4772.00              | 1388.00                 | 1660.00               | 4942.00              | 1454.00                 | 1726.00               | 5112.00              | 1520.00                 | 1792.00               | 5282.00              | 1586.00               | 1858.00 |
| 4604.00              | 1322.00                 | 1594.00               | 4774.00              | 1388.00                 | 1660.00               | 4944.00              | 1454.00                 | 1726.00               | 5114.00              | 1520.00                 | 1792.00               | 5284.00              | 1586.00               | 1860.00 |
| 4606.00              | 1322.00                 | 1594.00               | 4776.00              | 1388.00                 | 1662.00               | 4946.00              | 1456.00                 | 1728.00               | 5116.00              | 1522.00                 | 1794.00               | 5286.00              | 1588.00               | 1860.00 |
| 4608.00              | 1324.00                 | 1596.00               | 4778.00              | 1390.00                 | 1662.00               | 4948.00              | 1456.00                 | 1728.00               | 5118.00              | 1522.00                 | 1794.00               | 5288.00              | 1588.00               | 1860.00 |
| 4610.00              | 1324.00                 | 1596.00               | 4780.00              | 1390.00                 | 1662.00               | 4950.00              | 1456.00                 | 1728.00               | 5120.00              | 1524.00                 | 1796.00               | 5290.00              | 1590.00               | 1862.00 |
| 4612.00              | 1324.00                 | 1598.00               | 4782.00              | 1392.00                 | 1664.00               | 4952.00              | 1458.00                 | 1730.00               | 5122.00              | 1524.00                 | 1796.00               | 5292.00              | 1590.00               | 1862.00 |
| 4614.00              | 1326.00                 | 1598.00               | 4784.00              | 1392.00                 | 1664.00               | 4954.00              | 1458.00                 | 1730.00               | 5124.00              | 1524.00                 | 1796.00               | 5294.00              | 1590.00               | 1864.00 |
| 4616.00              | 1326.00                 | 1598.00               | 4786.00              | 1392.00                 | 1666.00               | 4956.00              | 1460.00                 | 1732.00               | 5126.00              | 1526.00                 | 1798.00               | 5296.00              | 1592.00               | 1864.00 |
| 4618.00              | 1328.00                 | 1600.00               | 4788.00              | 1394.00                 | 1666.00               | 4958.00              | 1460.00                 | 1732.00               | 5128.00              | 1526.00                 | 1798.00               | 5298.00              | 1592.00               | 1864.00 |
| 4620.00              | 1328.00                 | 1600.00               | 4790.00              | 1394.00                 | 1666.00               | 4960.00              | 1460.00                 | 1732.00               | 5130.00              | 1526.00                 | 1800.00               | 5300.00              | 1594.00               | 1866.00 |
| 4622.00              | 1328.00                 | 1602.00               | 4792.00              | 1396.00                 | 1668.00               | 4962.00              | 1462.00                 | 1734.00               | 5132.00              | 1528.00                 | 1800.00               | 5302.00              | 1594.00               | 1866.00 |
| 4624.00              | 1330.00                 | 1602.00               | 4794.00              | 1396.00                 | 1668.00               | 4964.00              | 1462.00                 | 1734.00               | 5134.00              | 1528.00                 | 1800.00               | 5304.00              | 1594.00               | 1868.00 |
| 4626.00              | 1330.00                 | 1602.00               | 4796.00              | 1396.00                 | 1668.00               | 4966.00              | 1462.00                 | 1736.00               | 5136.00              | 1530.00                 | 1802.00               | 5306.00              | 1596.00               | 1868.00 |
| 4628.00              | 1332.00                 | 1604.00               | 4798.00              | 1398.00                 | 1670.00               | 4968.00              | 1464.00                 | 1736.00               | 5138.00              | 1530.00                 | 1802.00               | 5308.00              | 1596.00               | 1868.00 |
| 4630.00              | 1332.00                 | 1604.00               | 4800.00              | 1398.00                 | 1670.00               | 4970.00              | 1464.00                 | 1736.00               | 5140.00              | 1530.00                 | 1804.00               | 5310.00              | 1598.00               | 1870.00 |
| 4632.00              | 1332.00                 | 1604.00               | 4802.00              | 1400.00                 | 1672.00               | 4972.00              | 1466.00                 | 1738.00               | 5142.00              | 1532.00                 | 1804.00               | 5312.00              | 1598.00               | 1870.00 |
| 4634.00              | 1334.00                 | 1606.00               | 4804.00              | 1400.00                 | 1672.00               | 4974.00              | 1466.00                 | 1738.00               | 5144.00              | 1532.00                 | 1804.00               | 5314.00              | 1598.00               | 1870.00 |
| 4636.00              | 1334.00                 | 1606.00               | 4806.00              | 1400.00                 | 1672.00               | 4976.00              | 1466.00                 | 1740.00               | 5146.00              | 1534.00                 | 1806.00               | 5316.00              | 1600.00               | 1872.00 |
| 4638.00              | 1336.00                 | 1608.00               | 4808.00              | 1402.00                 | 1674.00               | 4978.00              | 1468.00                 | 1740.00               | 5148.00              | 1534.00                 | 1806.00               | 5318.00              | 1600.00               | 1872.00 |
| 4640.00              | 1336.00                 | 1608.00               | 4810.00              | 1402.00                 | 1674.00               | 4980.00              | 1468.00                 | 1740.00               | 5150.00              | 1534.00                 | 1806.00               | 5320.00              | 1602.00               | 1874.00 |
| 4642.00              | 1336.00                 | 1608.00               | 4812.00              | 1402.00                 | 1676.00               | 4982.00              | 1470.00                 | 1742.00               | 5152.00              | 1536.00                 | 1808.00               | 5322.00              | 1602.00               | 1874.00 |
| 4644.00              | 1338.00                 | 1610.00               | 4814.00              | 1404.00                 | 1676.00               | 4984.00              | 1470.00                 | 1742.00               | 5154.00              | 1536.00                 | 1808.00               | 5324.00              | 1602.00               | 1874.00 |
| 4646.00              | 1338.00                 | 1610.00               | 4816.00              | 1404.00                 | 1676.00               | 4986.00              | 1470.00                 | 1744.00               | 5156.00              | 1538.00                 | 1810.00               | 5326.00              | 1604.00               | 1876.00 |
| 4648.00              | 1338.00                 | 1612.00               | 4818.00              | 1406.00                 | 1678.00               | 4988.00              | 1472.00                 | 1744.00               | 5158.00              | 1538.00                 | 1810.00               | 5328.00              | 1604.00               | 1876.00 |
| 4650.00              | 1340.00                 | 1612.00               | 4820.00              | 1406.00                 | 1678.00               | 4990.00              | 1472.00                 | 1744.00               | 5160.00              | 1538.00                 | 1810.00               | 5330.00              | 1604.00               | 1878.00 |
| 4652.00              | 1340.00                 | 1612.00               | 4822.00              | 1406.00                 | 1680.00               | 4992.00              | 1474.00                 | 1746.00               | 5162.00              | 1540.00                 | 1812.00               | 5332.00              | 1606.00               | 1878.00 |
| 4654.00              | 1342.00                 | 1614.00               | 4824.00              | 1408.00                 | 1680.00               | 4994.00              | 1474.00                 | 1746.00               | 5164.00              | 1540.00                 | 1812.00               | 5334.00              | 1606.00               | 1878.00 |
| 4656.00              | 1342.00                 | 1614.00               | 4826.00              | 1408.00                 | 1680.00               | 4996.00              | 1474.00                 | 1746.00               | 5166.00              | 1540.00                 | 1814.00               | 5336.00              | 1608.00               | 1880.00 |
| 4658.00              | 1342.00                 | 1616.00               | 4828.00              | 1410.00                 | 1682.00               | 4998.00              | 1476.00                 | 1748.00               | 5168.00              | 1542.00                 | 1814.00               | 5338.00              | 1608.00               | 1880.00 |
| 4660.00              | 1344.00                 | 1616.00               | 4830.00              | 1410.00                 | 1682.00               | 5000.00              | 1476.00                 | 1748.00               | 5170.00              | 1542.00                 | 1814.00               | 5340.00              | 1608.00               | 1882.00 |
| 4662.00              | 1344.00                 | 1616.00               | 4832.00              | 1410.00                 | 1682.00               | 5002.00              | 1478.00                 | 1750.00               | 5172.00              | 1544.00                 | 1816.00               | 5342.00              | 1610.00               | 1882.00 |
| 4664.00              | 1346.00                 | 1618.00               | 4834.00              | 1412.00                 | 1684.00               | 5004.00              | 1478.00                 | 1750.00               | 5174.00              | 1544.00                 | 1816.00               | 5344.00              | 1610.00               | 1882.00 |
| 4666.00              | 1346.00                 | 1618.00               | 4836.00              | 1412.00                 | 1684.00               | 5006.00              | 1478.00                 | 1750.00               | 5176.00              | 1544.00                 | 1818.00               | 5346.00              | 1612.00               | 1884.00 |
| 4668.00              | 1346.00                 | 1620.00               | 4838.00              | 1414.00                 | 1686.00               | 5008.00              | 1480.00                 | 1752.00               | 5178.00              | 1546.00                 | 1818.00               | 5348.00              | 1612.00               | 1884.00 |
| 4670.00              | 1348.00                 | 1620.00               | 4840.00              | 1414.00                 | 1686.00               | 5010.00              | 1480.00                 | 1752.00               | 5180.00              | 1546.00                 | 1818.00               | 5350.00              | 1612.00               | 1884.00 |
| 4672.00              | 1348.00                 | 1620.00               | 4842.00              | 1414.00                 | 1686.00               | 5012.00              | 1480.00                 | 1754.00               | 5182.00              | 1548.00                 | 1820.00               | 5352.00              | 1614.00               | 1886.00 |
| 4674.00              | 1350.00                 | 1622.00               | 4844.00              | 1416.00                 | 1688.00               | 5014.00              | 1482.00                 | 1754.00               | 5184.00              | 1548.00                 | 1820.00               | 5354.00              | 1614.00               | 1886.00 |
| 4676.00              | 1350.00                 | 1622.00               | 4846.00              | 1416.00                 | 1688.00               | 5016.00              | 1482.00                 | 1754.00               | 5186.00              | 1548.00                 | 1822.00               | 5356.00              | 1616.00               | 1888.00 |
| 4678.00              | 1350.00                 | 1622.00               | 4848.00              | 1416.00                 | 1690.00               | 5018.00              | 1484.00                 | 1756.00               | 5188.00              | 1550.00                 | 1822.00               | 5358.00              | 1616.00               | 1888.00 |
| 4680.00              | 1352.00                 | 1624.00               | 4850.00              | 1418.00                 | 1690.00               | 5020.00              | 1484.00                 | 1756.00               | 5190.00              | 1550.00                 | 1822.00               | 536                  |                       |         |

| Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       |
|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold |
| 1 \$                  | 2 \$                    | 3 \$                  | 1 \$                  | 2 \$                    | 3 \$                  | 1 \$                  | 2 \$                    | 3 \$                  | 1 \$                  | 2 \$                    | 3 \$                  | 1 \$                  | 2 \$                    | 3 \$                  |
| 5402.00               | 1634.00                 | 1906.00               | 5572.00               | 1700.00                 | 1972.00               | 5742.00               | 1766.00                 | 2038.00               | 5912.00               | 1832.00                 | 2104.00               | 6082.00               | 1898.00                 | 2170.00               |
| 5404.00               | 1634.00                 | 1906.00               | 5574.00               | 1700.00                 | 1972.00               | 5744.00               | 1766.00                 | 2038.00               | 5914.00               | 1832.00                 | 2104.00               | 6084.00               | 1898.00                 | 2172.00               |
| 5406.00               | 1634.00                 | 1906.00               | 5576.00               | 1700.00                 | 1974.00               | 5746.00               | 1768.00                 | 2040.00               | 5916.00               | 1834.00                 | 2106.00               | 6086.00               | 1900.00                 | 2172.00               |
| 5408.00               | 1636.00                 | 1908.00               | 5578.00               | 1702.00                 | 1974.00               | 5748.00               | 1768.00                 | 2040.00               | 5918.00               | 1834.00                 | 2106.00               | 6088.00               | 1900.00                 | 2172.00               |
| 5410.00               | 1636.00                 | 1908.00               | 5580.00               | 1702.00                 | 1974.00               | 5750.00               | 1768.00                 | 2040.00               | 5920.00               | 1836.00                 | 2108.00               | 6090.00               | 1902.00                 | 2174.00               |
| 5412.00               | 1636.00                 | 1910.00               | 5582.00               | 1704.00                 | 1976.00               | 5752.00               | 1770.00                 | 2042.00               | 5922.00               | 1836.00                 | 2108.00               | 6092.00               | 1902.00                 | 2174.00               |
| 5414.00               | 1638.00                 | 1910.00               | 5584.00               | 1704.00                 | 1976.00               | 5754.00               | 1770.00                 | 2042.00               | 5924.00               | 1836.00                 | 2108.00               | 6094.00               | 1902.00                 | 2176.00               |
| 5416.00               | 1638.00                 | 1910.00               | 5586.00               | 1704.00                 | 1978.00               | 5756.00               | 1772.00                 | 2044.00               | 5926.00               | 1838.00                 | 2110.00               | 6096.00               | 1904.00                 | 2176.00               |
| 5418.00               | 1640.00                 | 1912.00               | 5588.00               | 1706.00                 | 1978.00               | 5758.00               | 1772.00                 | 2044.00               | 5928.00               | 1838.00                 | 2110.00               | 6098.00               | 1904.00                 | 2176.00               |
| 5420.00               | 1640.00                 | 1912.00               | 5590.00               | 1706.00                 | 1978.00               | 5760.00               | 1772.00                 | 2044.00               | 5930.00               | 1838.00                 | 2112.00               | 6100.00               | 1906.00                 | 2178.00               |
| 5422.00               | 1640.00                 | 1914.00               | 5592.00               | 1708.00                 | 1980.00               | 5762.00               | 1774.00                 | 2046.00               | 5932.00               | 1840.00                 | 2112.00               | 6102.00               | 1906.00                 | 2178.00               |
| 5424.00               | 1642.00                 | 1914.00               | 5594.00               | 1708.00                 | 1980.00               | 5764.00               | 1774.00                 | 2046.00               | 5934.00               | 1840.00                 | 2112.00               | 6104.00               | 1906.00                 | 2180.00               |
| 5426.00               | 1642.00                 | 1914.00               | 5596.00               | 1708.00                 | 1980.00               | 5766.00               | 1774.00                 | 2048.00               | 5936.00               | 1842.00                 | 2114.00               | 6106.00               | 1908.00                 | 2180.00               |
| 5428.00               | 1644.00                 | 1916.00               | 5598.00               | 1710.00                 | 1982.00               | 5768.00               | 1776.00                 | 2048.00               | 5938.00               | 1842.00                 | 2114.00               | 6108.00               | 1908.00                 | 2180.00               |
| 5430.00               | 1644.00                 | 1916.00               | 5600.00               | 1710.00                 | 1982.00               | 5770.00               | 1776.00                 | 2048.00               | 5940.00               | 1842.00                 | 2116.00               | 6110.00               | 1910.00                 | 2182.00               |
| 5432.00               | 1644.00                 | 1916.00               | 5602.00               | 1712.00                 | 1984.00               | 5772.00               | 1778.00                 | 2050.00               | 5942.00               | 1844.00                 | 2116.00               | 6112.00               | 1910.00                 | 2182.00               |
| 5434.00               | 1646.00                 | 1918.00               | 5604.00               | 1712.00                 | 1984.00               | 5774.00               | 1778.00                 | 2050.00               | 5944.00               | 1844.00                 | 2116.00               | 6114.00               | 1910.00                 | 2182.00               |
| 5436.00               | 1646.00                 | 1918.00               | 5606.00               | 1712.00                 | 1984.00               | 5776.00               | 1778.00                 | 2052.00               | 5946.00               | 1846.00                 | 2118.00               | 6116.00               | 1912.00                 | 2184.00               |
| 5438.00               | 1648.00                 | 1920.00               | 5608.00               | 1714.00                 | 1986.00               | 5778.00               | 1780.00                 | 2052.00               | 5948.00               | 1846.00                 | 2118.00               | 6118.00               | 1912.00                 | 2184.00               |
| 5440.00               | 1648.00                 | 1920.00               | 5610.00               | 1714.00                 | 1986.00               | 5780.00               | 1780.00                 | 2052.00               | 5950.00               | 1846.00                 | 2118.00               | 6120.00               | 1914.00                 | 2186.00               |
| 5442.00               | 1648.00                 | 1920.00               | 5612.00               | 1714.00                 | 1988.00               | 5782.00               | 1782.00                 | 2054.00               |                       |                         |                       |                       |                         |                       |

Fortnightly tax table

| Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       | Amount to be withheld |                         |                       |
|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold | Fortnightly earnings  | With tax-free threshold | No tax-free threshold |
| 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     | 1                     | 2                       | 3                     |
| \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    | \$                    | \$                      | \$                    |
| 6252.00               | 1964.00                 | 2240.00               | 6312.00               | 1988.00                 | 2268.00               | 6372.00               | 2012.00                 | 2296.00               | 6432.00               | 2034.00                 | 2324.00               | 6492.00               | 2058.00                 | 2352.00               |
| 6254.00               | 1966.00                 | 2240.00               | 6314.00               | 1988.00                 | 2268.00               | 6374.00               | 2012.00                 | 2296.00               | 6434.00               | 2036.00                 | 2324.00               | 6494.00               | 2058.00                 | 2352.00               |
| 6256.00               | 1966.00                 | 2242.00               | 6316.00               | 1990.00                 | 2270.00               | 6376.00               | 2012.00                 | 2298.00               | 6436.00               | 2036.00                 | 2326.00               | 6496.00               | 2060.00                 | 2354.00               |
| 6258.00               | 1966.00                 | 2242.00               | 6318.00               | 1990.00                 | 2270.00               | 6378.00               | 2014.00                 | 2298.00               | 6438.00               | 2038.00                 | 2326.00               | 6498.00               | 2060.00                 | 2354.00               |
| 6260.00               | 1968.00                 | 2244.00               | 6320.00               | 1992.00                 | 2272.00               | 6380.00               | 2014.00                 | 2300.00               | 6440.00               | 2038.00                 | 2328.00               | 6500.00               | 2062.00                 | 2356.00               |
| 6262.00               | 1968.00                 | 2244.00               | 6322.00               | 1992.00                 | 2272.00               | 6382.00               | 2016.00                 | 2300.00               | 6442.00               | 2038.00                 | 2328.00               | 6502.00               | 2062.00                 | 2356.00               |
| 6264.00               | 1970.00                 | 2244.00               | 6324.00               | 1992.00                 | 2274.00               | 6384.00               | 2016.00                 | 2302.00               | 6444.00               | 2040.00                 | 2330.00               | 6504.00               | 2062.00                 | 2358.00               |
| 6266.00               | 1970.00                 | 2246.00               | 6326.00               | 1994.00                 | 2274.00               | 6386.00               | 2016.00                 | 2302.00               | 6446.00               | 2040.00                 | 2330.00               | 6506.00               | 2064.00                 | 2358.00               |
| 6268.00               | 1970.00                 | 2246.00               | 6328.00               | 1994.00                 | 2274.00               | 6388.00               | 2018.00                 | 2304.00               | 6448.00               | 2040.00                 | 2332.00               | 6508.00               | 2064.00                 | 2360.00               |
| 6270.00               | 1972.00                 | 2248.00               | 6330.00               | 1994.00                 | 2276.00               | 6390.00               | 2018.00                 | 2304.00               | 6450.00               | 2042.00                 | 2332.00               | 6510.00               | 2066.00                 | 2360.00               |
| 6272.00               | 1972.00                 | 2248.00               | 6332.00               | 1996.00                 | 2276.00               | 6392.00               | 2020.00                 | 2306.00               | 6452.00               | 2042.00                 | 2334.00               | 6512.00               | 2066.00                 | 2362.00               |
| 6274.00               | 1974.00                 | 2250.00               | 6334.00               | 1996.00                 | 2278.00               | 6394.00               | 2020.00                 | 2306.00               | 6454.00               | 2044.00                 | 2334.00               | 6514.00               | 2066.00                 | 2362.00               |
| 6276.00               | 1974.00                 | 2250.00               | 6336.00               | 1998.00                 | 2278.00               | 6396.00               | 2020.00                 | 2306.00               | 6456.00               | 2044.00                 | 2336.00               | 6516.00               | 2068.00                 | 2364.00               |
| 6278.00               | 1974.00                 | 2252.00               | 6338.00               | 1998.00                 | 2280.00               | 6398.00               | 2022.00                 | 2308.00               | 6458.00               | 2044.00                 | 2336.00               | 6518.00               | 2068.00                 | 2364.00               |
| 6280.00               | 1976.00                 | 2252.00               | 6340.00               | 1998.00                 | 2280.00               | 6400.00               | 2022.00                 | 2308.00               | 6460.00               | 2046.00                 | 2338.00               | 6520.00               | 2070.00                 | 2366.00               |
| 6282.00               | 1976.00                 | 2254.00               | 6342.00               | 2000.00                 | 2282.00               | 6402.00               | 2024.00                 | 2310.00               | 6462.00               | 2046.00                 | 2338.00               | 6522.00               | 2070.00                 | 2366.00               |
| 6284.00               | 1976.00                 | 2254.00               | 6344.00               | 2000.00                 | 2282.00               | 6404.00               | 2024.00                 | 2310.00               | 6464.00               | 2048.00                 | 2338.00               | 6524.00               | 2070.00                 | 2368.00               |
| 6286.00               | 1978.00                 | 2256.00               | 6346.00               | 2002.00                 | 2284.00               | 6406.00               | 2024.00                 | 2312.00               | 6466.00               | 2048.00                 | 2340.00               | 6526.00               | 2072.00                 | 2368.00               |
| 6288.00               | 1978.00                 | 2256.00               | 6348.00               | 2002.00                 | 2284.00               | 6408.00               | 2026.00                 | 2312.00               | 6468.00               | 2048.00                 | 2340.00               | 6528.00               | 2072.00                 | 2368.00               |
| 6290.00               | 1980.00                 | 2258.00               | 6350.00               | 2002.00                 | 2286.00               | 6410.00               | 2026.00                 | 2314.00               | 6470.00               | 2050.00                 | 2342.00               | 6530.00               | 2072.00                 | 2370.00               |
| 6292.00               | 1980.00                 | 2258.00               | 6352.00               | 2004.00                 | 2286.00               | 6412.00               | 2026.00                 | 2314.00               | 6472.00               | 2050.00                 | 2342.00               | 6532.00               | 2074.00                 | 2370.00               |
| 6294.00               | 1980.00                 | 2258.00               | 6354.00               | 2004.00                 | 2288.00               | 6414.00               | 2028.00                 | 2316.00               | 6474.00               | 2052.00                 | 2344.00               | 6534.00               | 2074.00                 | 2372.00               |
| 6296.00               | 1982.00                 | 2260.00               | 6356.00               | 2006.00                 | 2288.00               | 6416.00               | 2028.00                 | 2316.00               | 6476.00               | 2052.00                 | 2344.00               | 6536.00               | 2076.00                 | 2372.00               |
| 6298.00               | 1982.00                 | 2260.00               | 6358.00               | 2006.00                 | 2290.00               | 6418.00               | 2030.00                 | 2318.00               | 6478.00               | 2052.00                 | 2346.00               | 6538.00               | 2076.00                 | 2374.00               |
| 6300.00               | 1984.00                 | 2262.00               | 6360.00               | 2006.00                 | 2290.00               | 6420.00               | 2030.00                 | 2318.00               | 6480.00               | 2054.00                 | 2346.00               | 6540.00               | 2076.00                 | 2374.00               |
| 6302.00               | 1984.00                 | 2262.00               | 6362.00               | 2008.00                 | 2290.00               | 6422.00               | 2030.00                 | 2320.00               | 6482.00               | 2054.00                 | 2348.00               | 6542.00               | 2078.00                 | 2376.00               |
| 6304.00               | 1984.00                 | 2264.00               | 6364.00               | 2008.00                 | 2292.00               | 6424.00               | 2032.00                 | 2320.00               | 6484.00               | 2054.00                 | 2348.00               | 6544.00               | 2078.00                 | 2376.00               |
| 6306.00               | 1986.00                 | 2264.00               | 6366.00               | 2008.00                 | 2292.00               | 6426.00               | 2032.00                 | 2322.00               | 6486.00               | 2056.00                 | 2350.00               | 6546.00               | 2080.00                 | 2378.00               |
| 6308.00               | 1986.00                 | 2266.00               | 6368.00               | 2010.00                 | 2294.00               | 6428.00               | 2034.00                 | 2322.00               | 6488.00               | 2056.00                 | 2350.00               | 6548.00               | 2080.00                 | 2378.00               |
| 6310.00               | 1988.00                 | 2266.00               | 6370.00               | 2010.00                 | 2294.00               | 6430.00               | 2034.00                 | 2322.00               | 6490.00               | 2058.00                 | 2352.00               | 6550.00               | 2080.00                 | 2380.00               |

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

- more than \$6,550 but less than \$6,922, withhold \$2,080 plus 39.00 cents for each \$1 of earnings in excess of \$6,550
- more than \$6,921, withhold \$2,226 plus 47.00 cents for each \$1 of earnings in excess of \$6,921.

Where the tax-free threshold is not claimed and your employee earns more than \$6,550, withhold \$2,380 plus 47.00 cents for each \$1 of earnings in excess of \$6,550.

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 | Amount claimed | Fortnightly Value | Amount claimed | Fortnightly Value |
|----------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|-------------------|
| \$             | \$                | \$             | \$                | \$             | \$                | \$             | \$                |
| 1              | —                 | 40             | 2.00              | 500            | 19.00             | 1500           | 57.00             |
| 2              | —                 | 50             | 2.00              | 600            | 23.00             | 1600           | 61.00             |
| 3              | —                 | 57             | 2.00              | 700            | 27.00             | 1700           | 65.00             |
| 4              | —                 | 60             | 2.00              | 800            | 30.00             | 1750           | 67.00             |
| 5              | —                 | 70             | 3.00              | 850            | 32.00             | 1800           | 68.00             |
| 6              | —                 | 80             | 3.00              | 900            | 34.00             | 1900           | 72.00             |
| 7              | —                 | 90             | 3.00              | 1000           | 38.00             | 2000           | 76.00             |
| 8              | —                 | 100            | 4.00              | 1100           | 42.00             | 2500           | 95.00             |
| 9              | —                 | 200            | 8.00              | 1173           | 45.00             | 2535           | 96.00             |
| 10             | —                 | 300            | 11.00             | 1200           | 46.00             | 3000           | 114.00            |
| 20             | 1.00              | 338            | 13.00             | 1300           | 49.00             |                |                   |
| 30             | 1.00              | 400            | 15.00             | 1400           | 53.00             |                |                   |

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

---

### 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](http://ato.gov.au) or contact us.

This publication was current at **July 2017**.

### © Australian Taxation Office for the Commonwealth of Australia, 2017

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

### Published by

Australian Taxation Office  
Canberra  
July 2017

JS 39124