

## Payroll Tax Table Coefficients 2008/9

Australian Taxation Office has issued new Tax scales that are effective as of 1 July 2008.

Below are screen shots of each of the **Tax Scale Maintenance {6,P,7}**. A new Tax Table entry can be entered manually using these values.

**Screen 1**

Co-efficients for Calculation of Weekly Instalments						
Table Effective (dd/mm/yy): 01/07/08.						
Where General Exemption NOT Claimed In Employment Declaration Scale 1				Where General Exemption IS Claimed In Employment Declaration Scale 2		
Weekly Earnings				Weekly Earnings		
	less than	a	b		less than	a
1	259.	.1650.	.1650.	1	186.	.0000.
2	336.	.1850.	.4331.	2	329.	.1514.
3	836.	.3350.	50.9139.	3	387.	.2524.
4	1221.	.3150.	34.1831.	4	571.	.1666.
5	3144.	.4150.	156.2985.	5	647.	.1868.
6	999999.	.4650.	313.5101.	6	1147.	.3350.
7	.	.	.	7	1532.	.3150.
8	.	.	.	8	3455.	.4150.
9	.	.	.	9	999999.	.4650.
10	.	.	.	10	.	.
[Note: Last entry in each table should be "999999"]						

**Screen 2**

Co-efficients for Calculation of Weekly Instalments						
Table Effective: 01/07/08						
Non-residents Scale 3				Where Tax File Number is NOT Provided By Employee Scale 4		
Weekly Earnings				Residents		
	less than	a	b		less than	a
1	653.	.2900.	.2900.	1	1.	.0000.
2	1538.	.3000.	6.5385.	2	999999.	.4650.
3	3461.	.4000.	160.3846.	3	.	.
4	999999.	.4500.	333.4615.	Non-Residents		
5	.	.	.	Weekly Earnings		
6	.	.	.		less than	a
7	.	.	.	1	1.	.0000.
8	.	.	.	2	999999.	.4500.
9	.	.	.	3	.	.
10	.	.	.	Non-Residents		
[Note: Last entry in each table should be "999999"]						

**Screen 3**

Co-efficients for Calculation of Weekly Instalments							
Table Effective: 01/07/08							
Where General Exemption IS Claimed BUT Not Eligible For Leave Loading				Higher Education Contribution Scheme Supplementary Schedule			
Scale 7				HECS			
Weekly Earnings				Weekly Earnings			
	less than	a	b		less than	a	b
1	188.	.0000.	.0000.	1	799.	.0000.	.0000.
2	332.	.1500.	28.2692.	2	891.	.0400.	.0000.
3	391.	.2500.	61.5554.	3	982.	.0450.	.0000.
4	576.	.1650.	28.2697.	4	1033.	.0500.	.0000.
5	653.	.1850.	39.8081.	5	1111.	.0550.	.0000.
6	1153.	.3350.	137.8851.	6	1203.	.0600.	.0000.
7	1538.	.3150.	114.8081.	7	1266.	.0650.	.0000.
8	3461.	.4150.	268.6543.	8	1394.	.0700.	.0000.
9	999999.	.4650.	441.7312.	9	1485.	.0750.	.0000.
10	.	.	.	10	999999.	.0800.	.0000.

[Note: Last entry in each table should be "999999"]

**Screen 4**

Rebates and Other Taxation Variables		
Table Effective: 01/07/08		
Dependant Rebate Table	Full Rebate	SS Code
	\$	
Sole Parent	0.	A
Spouse with no Dependent Child/Student	0.	B
Spouse with Dependent Child/Student	0.	C
Parent or Parent in Law	0.	D
Invalid Relative	0.	E
[Note: Enter any other rebates as a negative "Extra Tax"]		
	%	
Other Tax Rates		
Leave Bonus On Termination	31.50.	
Eligible Termination Payments	31.50.	

**Screen 5**

Co-efficients for Calculation of Weekly Instalments			
Table Effective: 01/07/08			
Student Financial Supplement Scheme Supplementary Schedule			
SFSS			
	Weekly Earnings less than	a	b
1	799.	.0000.	.0000.
2	982.	.0200.	.0000.
3	1394.	.0300.	.0000.
4	999999.	.0400.	.0000.
5	.	.	.
6	.	.	.
7	.	.	.
8	.	.	.
9	.	.	.
10	.	.	.

[Note: Last entry in each table should be "999999"]

**HELP & SSFS Tax**

Both HELP and SSFS taxes are now calculated at different rates depending on whether or not an employee receives the Tax Free Threshold. These 2 Payroll Tax Tables represent the values for an employee receiving the Tax Free Threshold. If the employee doesn't receive this exemption then the tax calculation adjusts for the non-Tax Free Threshold levels to determine the higher tax percentage.

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