

Payroll Tax Table Coefficients 2009/10

Australian Taxation Office has issued new Tax scales that are effective as of 1 July 2009.

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): 01/07/09.							
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				less than			
	a	b		a	b		b
1	259.	.1650.	.1650.	1	196.	.0000.	.0000.
2	355.	.2346.	18.0692.	2	339.	.1514.	29.7115.
3	908.	.3350.	53.7885.	3	398.	.2523.	63.9308.
4	1221.	.3150.	35.6154.	4	571.	.1665.	29.7117.
5	3144.	.3950.	133.3077.	5	666.	.1867.	41.2502.
6	999999.	.4650.	353.4038.	6	1219.	.3350.	140.1502.
7	.	.	.	7	1532.	.3150.	115.7540.
8	.	.	.	8	3455.	.3950.	238.3387.
9	.	.	.	9	999999.	.4650.	480.2156.
10	.	.	.	10	.	.	.

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

Screen 2

Co-efficients for Calculation of Weekly Instalments							
Table Effective: 01/07/09							
Non-residents Scale 3				Where Tax File Number is NOT Provided By Employee Scale 4			
Weekly Earnings				Residents Weekly Earnings			
less than				less than			
	a	b		a	b		b
1	673.	.2900.	.2900.	1	1.	.0000.	.0000.
2	1538.	.3000.	6.7308.	2	999999.	.4650.	.0000.
3	3461.	.3800.	129.8077.	3	.	.	.
4	999999.	.4500.	372.1154.				
5	.	.	.				
6	.	.	.				
7	.	.	.				
8	.	.	.				
9	.	.	.				
10	.	.	.				

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

Screen 3

Co-efficients for Calculation of Weekly Instalments							
Table Effective: 01/07/09							
Where General Exemption IS Claimed BUT Not Eligible For Leave Loading			Higher Education Contribution Scheme or Higher Education Loan Programme				
Scale 7			HELP/SSFS Threshold: 317. HECS/HELP				
Weekly Earnings less than			Weekly Earnings less than				
	a	b		a	b		
1	198.	.0000.	.0000.	1	829.	.0000.	.0000.
2	342.	.1500.	29.7115.	2	924.	.0400.	.0000.
3	402.	.2500.	63.9308.	3	1018.	.0450.	.0000.
4	576.	.1650.	29.7117.	4	1072.	.0500.	.0000.
5	673.	.1850.	41.2502.	5	1152.	.0550.	.0000.
6	1225.	.3350.	142.2117.	6	1248.	.0600.	.0000.
7	1538.	.3150.	117.6925.	7	1314.	.0650.	.0000.
8	3461.	.3950.	240.7694.	8	1446.	.0700.	.0000.
9	999999.	.4650.	483.0771.	9	1541.	.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: 01/07/09			
	Full	SS	
Dependant Rebate Table	Rebate	Code	Family Tax Benefits and other Tax Offsets (see left) should be entered in "Other Rebate" of the Employee Masterfile. The "Depend. Rebate" should be blank.
	\$		
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.	[This only applies in some circumstances. See NAT 3349]	

Screen 5

Co-efficients for Calculation of Weekly Instalments			
Table Effective: 01/07/09			
Student Financial Supplement Scheme Supplementary Schedule			
SFSS			
Weekly Earnings less than			
	a	b	
1	829.	.0000.	.0000.
2	1018.	.0200.	.0000.
3	1446.	.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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