

Payroll Tax Table Coefficients 2011/12

Australian Taxation Office has issued new Tax scales that are effective as of 1 July 2011.

They include new schedules for Flood Levy.

Below are screen shots of each screen 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): 01/07/11.							
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	b		
1	259.	.1650.	.1650.	1	244.	.0000.	.0000.
2	394.	.2284.	16.4596.	2	359.	.1513.	36.9231.
3	980.	.3430.	61.6385.	3	422.	.2522.	73.1519.
4	1221.	.3150.	34.1769.	4	571.	.1664.	36.9239.
5	3144.	.3850.	119.6577.	5	705.	.1947.	53.0778.
6	999999.	.4650.	371.1962.	6	1291.	.3430.	157.6978.
7	.	.	.	7	1532.	.3150.	121.5239.
8	.	.	.	8	3455.	.3850.	228.7855.
9	.	.	.	9	999999.	.4650.	505.2163.
10	.	.	.	10	.	.	.

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

Screen 2

Co-efficients for Calculation of Weekly Instalments							
Table Effective: 01/07/11							
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	b		
1	711.	.2900.	.2900.	1	1.	.0000.	.0000.
2	1538.	.3000.	7.1154.	2	999999.	.4650.	.0000.
3	3461.	.3700.	114.8077.	3	.	.	.
4	999999.	.4500.	391.7308.				
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: 01/07/11						
Where General Exemption IS Claimed BUT Not Eligible For Leave Loading			Higher Education Contribution Scheme or Higher Education Loan Programme HELP/SSFS Threshold: 317. HECS/HELP			
Scale 7						
Weekly Earnings			Weekly Earnings			
less than	a	b	less than	a	b	
1 246.	.0000.	.0000.	1 907.	.0000.	.0000.	
2 362.	.1500.	36.9231.	2 1011.	.0400.	.0000.	
3 426.	.2500.	73.1519.	3 1114.	.0450.	.0000.	
4 576.	.1650.	36.9239.	4 1172.	.0500.	.0000.	
5 711.	.1930.	53.0778.	5 1260.	.0550.	.0000.	
6 1298.	.3430.	159.8086.	6 1365.	.0600.	.0000.	
7 1538.	.3150.	123.4624.	7 1437.	.0650.	.0000.	
8 3461.	.3850.	231.1547.	8 1581.	.0700.	.0000.	
9 999999.	.4650.	508.0778.	9 1685.	.0750.	.0000.	
10 .	.	.	10 999999.	.0800.	.0000.	

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

Screen 5

Co-efficients for Calculation of Weekly Instalments						
Table Effective: 01/07/11						
Student Financial Supplement Scheme Supplementary Schedule SFSS			Additional Flood Levy Where General Exemption NOT Claimed			
Weekly Earnings			Weekly Earnings			
less than	a	b	less than	a	b	
1 907.	.0000.	.0000.	1 644.	.0000.	.0000.	
2 1114.	.0200.	.0000.	2 1605.	.0050.	3.2212.	
3 1581.	.0300.	.0000.	3 999999.	.0100.	11.2500.	
4 999999.	.0400.	.0000.	4 .	.	.	
5 .	.	.	5 .	.	.	
6 .	.	.	Where General Exemption IS Claimed			
7 .	.	.	Weekly Earnings			
8 .	.	.	less than	a	b	
9 .	.	.	1 961.	.0000.	.0000.	
10 .	.	.	2 1923.	.0050.	4.8077.	
			3 999999.	.0100.	14.4231.	
			4 .	.	.	
			5 .	.	.	

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

Screen 4

Rebates and Other Taxation Variables	
Table Effective: 01/07/11	
Dependant Rebate Table - No Longer Used	
Family Tax Benefits and other Tax Offsets (eg Sole Parent, Spouse with no Dependent Child/Student, Invalid Relative etc) should be entered in "Total Offset Amt" of the Employee Masterfile.	
[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]

HELP & SSFS Tax

Both HELP and SSFS taxes are 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.

Flood Levy Tax

The flood levy tax is calculated as a separate amount and added to the normal tax amount using the schedule that excludes the flood levy. This method of calculating the tax is approved by the ATO but for some weekly amounts this method gives a tax value that is +\$1 or -\$1 different to the ATO Sample Data (for the weekly amount) due to rounding. The ATO Sample Data is generated using the tax schedule that includes the Flood Levy.

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