



September 2025
Tax Table Update

WorkDESK

September 2025 Tax Tables

YOU REQUIRE SOFTWARE VERSION 12.5115+ or HIGHER TO
IMPORT SEPTEMBER 2025 TAX TABLES.

**IF YOU DO NOT HAVE A CURRENT SOFTWARE SUBSCRIPTION YOU
WILL NOT BE GRANTED ACCESS TO CRITICAL UPDATES.**

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September 2025 Tax Table Update – Introduction

INTRODUCTION

These notes are designed to assist you in importing or entering September 2025 Tax Table changes. This is a similar process when importing tax tables that would occur on June 30.

These Tax Tables will apply to payments made on and after 24 September 2025. You should install 12.5115 and import these tax tables before making payments on or after this date.

We recommend you schedule this installation and tax table import to ensure your employees benefit sooner from the tax cuts.

There is no requirement to recalculate withholding that has already occurred on payments made before 24 September.

If you're unable to upgrade and import these tax tables immediately any 'over-withholding' that occurred prior to you importing the tax tables will be included in the tax assessment of the employee at the end of the income year.

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Update Tax Tables

Tables that have changed for September 2025-2026:

Schedule 8 – Statement of formulas for calculating study and training support loans components (NAT 3539)

The updated tax tables were published at ato.gov.au/tax-rates-and-codes on 11 August 2025.

Prior to running any pays from 24th of September 2025 onward you must install 12.5115 and import/change the Tax Tables in WorkDESK. If you pay Employees in more than one Group, you must update the Tax Tables in each Group.

Commencing on Page 7 are the commonly used WorkDESK Tax Tables.

ATO NAT Tax Table numbers

Set out for reference purposes is the list of ATO NAT numbers and corresponding Table Description. Full details of each of these can be obtained from the ATO Web Site if required. Please consult WorkDESK Support if you need to manually add any additional Tax Tables.

Table number	Purpose
NAT 1004	Statement of formulas for calculating amounts to be withheld – this is the normal tax table
NAT 1005	Weekly Tax Table – shows amount of tax for earnings from \$1 to \$3275
NAT 1006	Fortnightly tax table
NAT 1008	Weekly tax table with no and half Medicare levy
NAT 1010	Medicare levy adjustment weekly tax table
NAT 1011	Medicare levy adjustment fortnightly tax table
NAT 1013	Tax table for individuals employed in the horticultural or shearing industry
NAT 1023	Tax table for actors, variety artists and other entertainers
NAT 1024	Tax table for daily and casual workers
NAT 2173	Higher Education Loan Program weekly tax table
NAT 2185	Higher Education Loan Program fortnightly tax table
NAT 2335	Statement of formulas for calculating Higher Education Loan Program (HELP) component
NAT 3305	Statement of formulas for calculating Student Financial Supplement Scheme (SFSS) component
NAT 3306	Student Financial Supplement Scheme weekly tax table
NAT 3307	Student Financial Supplement Scheme fortnightly tax table
NAT 3348	Tax table for back payments, commissions, bonuses and similar payments
NAT 3350	Tax table for annuities
NAT 3351	Tax table for unused leave payments on termination of employment
NAT 3539	Calculating Higher Education Loan Program in conjunction with Student Financial Supplement Scheme
NAT 4466	Tax table for seniors and pensioners
NAT 7288	Tax table for Joint Petroleum Development Area
NAT 70981	Tax table for superannuation lump sums
NAT 70982	Tax table for superannuation income streams

NAT 1004 and the corresponding STSL tables are the only items automatically built into the current WorkDESK environment. Tables that Users may need to become familiar with would be

- NAT 3348 – backpayments commissions etc
- NAT 3351 – Unused leave on Termination

There is no programming in WorkDESK to support NAT 3348 or NAT 3351. When required you will manually calculate the required tax and enter the tax value to apply in the allowance tax field.

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TAXTABLE.csv

Providing you have not changed any of the tables from WorkDESK 'standard Table Numbers' you may use the 'TAXTABLE.csv' import file to update the WorkDESK Tax Tables.

These tax tables are included in the 12.5115+ upgrade installation.

You should install 12.5115 first before proceeding. Version can be checked in WorkDESK under Help -> About WorkDESK in the top right 'Compile No'.

Note the field on each table: 'Do not add .99 to Gross'. If you manually enter the tables, make sure you select this correctly.

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Scale 1: Where tax free threshold NOT claimed in TFN declaration

Weekly Earnings (X) Less Than \$	A \$	B \$
150	0.1600	0.1600
371	0.2117	7.7550
515	0.1890	-0.6702
932	0.3227	68.2367
2246	0.3200	65.7202
3303	0.3900	222.9510
999999	0.4700	487.2587

Scale 2: Where payee eligible to receive leave loading and has claimed tax free threshold

Weekly Earnings (X) Less Than \$	A \$	B \$
361	0.0000	0.0000
500	0.1600	57.8462
625	0.2600	107.8462
721	0.1800	57.8462
865	0.1890	64.3365
1282	0.3227	180.0385
2596	0.3200	176.5769
3653	0.3900	358.3077
999999	0.4700	650.6154

Scale 3: Foreign residents

Weekly Earnings (X) Less Than \$	A \$	B \$
2596	0.3000	0.3000
3653	0.3700	181.7308
999999	0.4500	474.0385

Scale 4: Where tax file number not provided by resident payee

NOTE 1

Weekly Earnings (X) Less Than \$	A \$	B \$
999999	0.4700	0

Scale 5: Where tax file number not provided by foreign resident payee

SEE NOTE 1

Weekly Earnings (X) Less Than \$	A \$	B \$
999999	0.4500	0

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Scale 6: Payee claimed FULL exemption from Medicare levy in Medicare Levy Variation Declaration

Weekly Earnings (X) Less Than \$	A \$	B \$
361	0.0000	0.0000
721	0.1600	57.8462
865	0.1690	64.3365
1282	0.3027	180.0385
2596	0.3000	176.5769
3653	0.3700	358.3077
999999	0.4500	650.6154

Scale 7: Payee claimed HALF exemption from Medicare levy in Medicare Levy Variation Declaration

Weekly Earnings (X) Less Than \$	A \$	B \$
361	0.0000	0.0000
721	0.1600	57.8462
843	0.1690	64.3365
865	0.2190	106.4962
1053	0.3527	222.1981
1282	0.3127	180.0385
2596	0.3100	176.5769
3653	0.3800	358.3077
999999	0.4600	650.6154

Scale 15: Working Holiday Maker

To use this tax rate you must be pre-registered with the ATO. After you have registered you may activate the use of this table in Payroll Parameters – Pay Advices screen – **Working Holiday Registered**

Weekly Earnings (X) Less Than \$	A \$	B \$
45001	0.1500	0.0000
135001	0.3000	0.0000
190001	0.3700	0.0000
999999	0.4500	0.0000

Please note that you must use Scale 15 for this class of employee.

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STSL

STSL is entered into WorkDESK Tax Table 99. Do not select the check box "Incorporates STSL" on the Tax Table Maintenance Screen.

Weekly Earnings (X) Less Than \$	A \$	B \$
1288	0	0
2403	0.1500	193.2692
3447	0.1700	241.3462
99999999	0.1000	0

NOTE 1

WorkDESK Tax Tables '04' and '05' have an additional parameter. When you enter the Tax Tables for this item via the keyboard, you must also select the field 'Do not add .99 to Gross':

Accounting - Payroll
Billing Multipliers | Tax Table Maintenance | Opening Balances | Payroll Parameters | End of Year

Tax Table No: 04 Description: No TFN Resident

Incorporates HELP/SFSS Disallow Medicare Variation

Do not add .99 to Gross No Tax Free Threshold

	Income Ceiling	'A'	'B'
1	999,999.00	0.49000	0.00000
2	0.00	0.00000	0.00000
3	0.00	0.00000	0.00000
4	0.00	0.00000	0.00000
5	0.00	0.00000	0.00000
6	0.00	0.00000	0.00000
7	0.00	0.00000	0.00000
8	0.00	0.00000	0.00000
9	0.00	0.00000	0.00000
10	0.00	0.00000	0.00000
11	0.00	0.00000	0.00000
12	0.00	0.00000	0.00000

Save Exit

Accounting - Payroll
Billing Multipliers | Tax Table Maintenance | Opening Balances | Payroll Parameters | End of Year

Tax Table No: 05 Description: No TFN Foreigner

Incorporates HELP/SFSS Disallow Medicare Variation

Do not add .99 to Gross No Tax Free Threshold

	Income Ceiling	'A'	'B'
1	999,999.00	0.47000	0.00000
2	0.00	0.00000	0.00000
3	0.00	0.00000	0.00000
4	0.00	0.00000	0.00000
5	0.00	0.00000	0.00000
6	0.00	0.00000	0.00000
7	0.00	0.00000	0.00000
8	0.00	0.00000	0.00000
9	0.00	0.00000	0.00000
10	0.00	0.00000	0.00000
11	0.00	0.00000	0.00000
12	0.00	0.00000	0.00000

Save Exit

Senior Australians

If you are required to withhold from 'Senior Australians' please contact WorkDESK Support for instructions, and for the details of the Withholding Tables.

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Updating using Autofile Load

- If you use this facility, you must not have modified the meaning of any of the tables - discuss with Support if you have any doubts.
- Table changes must be made to every Group/Company database in your system
- After installing the file, **you are required** to manually compare the tables printed here to those that appear in WorkDESK (see Accounting → Payroll → Tax Table Maintenance)
- New tables must be used for any pay after 24th September 2025. You must be using WorkDESK Version **12.5115** or greater.
- TAXTABLE.CSV is included in the **12.5115+** upgrade installation. If a newer version of the file is required a separate notice would be emailed to all users including an updated version of these notes.

- Have all Users logout and take a backup
- Select System → System Control → Automatic File Loading and select "Tax Table Maintenance". Leave all other items not selected and click Install.
- You must now check all tables to those printed on page 7. When satisfied that all tables are correct, backup again and allow all Users to login.
- Repeat the previous 2 steps for all active groups (you should not need to re-download the file).
- **Do not open the file in Microsoft Excel – this will corrupt the file.**

Entering Medicare Variations

Employees who claim Medicare Variation require you to specify the Employee Tax Scale the Employee is taxed under in two places:

- In the main body of the Taxation screen (File → Employee → Maintain → Taxation). This number corresponds to how you have set up your Tax Tables in WorkDESK.
- In the Medicare variation section. Enter one of corresponding values from Tax Scale 2 or 7 from the following table:

WorkDESK Tax Scale	Medicare Variation Scale
2	2
7	6

Medicare Variation Scale Descriptions:

- 2 = Has claimed tax-free threshold
- 6 = Payee claimed Half Exemption from Medicare levy in Medicare levy variation declaration
- 7 = Payee claimed the FULL exemption from Medicare levy

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Employee -- ABBANN

View Maintain Add Enter/Alter Timesheets Enter/

Main Other Taxation

Employee ABBANN Ms ANNE ABBOTT

TFN Dec Received? Yes

Tax Scale

Dependant Rebate

Increased Tax Withholding? No

Salary Sacrifice? No

Child Support Amount

Medicare Variation Scale

Spouse Claimed? No

Number of Children

File Number 245-012-874

Accumulated HELP Debt? Yes

Student Financial Supplement Scheme? Yes

Tax Deduction Period

Percent/Amount

Sacrifice % / Amount

Child Support Section 72A? No

Remote Areas

Tax Zone

Zone Allowance Amount

Save Exit

Tax Scale - this must be one of 2 or 7

If claiming Medicare Variation this scale number will be 2 or 6

Tax Scale and Medicare Variation options are shown above.

Help

Help...

WHEN YOU NEED TO MAKE A SUPPORT CALL

SUPPORT CALLS MUST BE PLACED WITH THE WorkDESK SUPPORT REGISTRATION LINE **1300 783 677**. When leaving a message, ALWAYS INCLUDE BRIEF DETAILS OF YOUR PROBLEM, even if you have also sent details of your problem by email.

WorkDESK
1300 783 677

support@workdesk.com.au