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This Handbook has been prepared as a helpful guide to use when assessing economic loss matters by reference to the *Queensland Civil Liability Act 2003*

If you have any comments on this Handbook which you consider would be beneficial to your practice, please contact us at [mail@furzercrestani.com.au](mailto:mail@furzercrestani.com.au) or (02) 9635 3044.

Whilst care has been taken in the preparation of this Handbook, we can take no legal responsibility for any inaccuracies that might be contained herein.



## QUEENSLAND HANDBOOK

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**QUEENSLAND CIVIL LIABILITY ACT 2003 - SECTION 54**  
**MAXIMUM AMOUNT OF ECONOMIC LOSS**

<b>Year</b>	<b>Quarter</b>	<b>Average Weekly Earnings Note 2</b>	<b>Maximum Weekly Award Note 3</b>
2013	May	1,423.60	4,270.80
	November	1,422.00	4,266.00
2014	May	1,438.80	4,316.40
	November	1,456.90	4,370.70
2015	May	1,440.90	4,322.70
	November	1,446.70	4,340.10
2016	May	1,460.30	4,380.90
	November	1,482.10	4,446.30
2017	May	1,496.10	4,488.30
	November	1,527.80	4,583.40
2018	May	1,541.90	4,625.70

**Notes:**

1. Source: Australian Bureau of Statistics, Catalogue No: 6302.0

2. Average Weekly Earnings is defined as:

For a financial year, the amount of Queensland full-time adult persons ordinary time earnings declared by the Australian Statistician in the Original Series of the Statistician's average weekly earnings publication most recently published before the start of the financial year.

3. The maximum award a Court may make is equal to the present value of 3 times the average weekly earnings per week for each week of the period of loss of earnings.



**QUEENSLAND CIVIL LIABILITY ACT 2003 - SECTION 60**  
**10 YEAR TREASURY BOND RATES**

<b><u>First Date of Quarter</u></b>	<b><u>10 Year Australian Government Bond Rate</u></b> %
Jan-2013	3.40
Apr-2013	3.40
Jul-2013	3.82
Oct-2013	3.85
Jan-2014	4.33
Apr-2014	4.13
Jul-2014	3.59
Oct-2014	3.49
Jan-2015	2.87
Apr-2015	2.33
Jul-2015	3.01
Oct-2015	2.62
Jan-2016	2.82
Apr-2016	2.53
Jul-2016	1.96
Oct-2016	1.99
Jan-2017	2.75
Apr-2017	2.68
Jul-2017	2.61
Oct-2017	2.87
Jan-2018	2.66
Apr-2018	2.61
Jul-2018	2.60
Oct-2018	2.68

**Source:** [www.rba.gov.au/statistics/tables](http://www.rba.gov.au/statistics/tables)



<b>AVERAGE WEEKLY EARNINGS, ORIGINAL</b>									
<b>QUEENSLAND</b>									
<b>Period End</b>	<b><u>Males</u></b>			<b><u>Females</u></b>			<b><u>Persons</u></b>		
	<b><u>Full Time Adults</u></b>		<b><u>All Males</u></b>	<b><u>Full Time Adults</u></b>		<b><u>All Females</u></b>	<b><u>Full Time Adults</u></b>		<b><u>All Persons</u></b>
	<b>Ordinary Time Earnings</b>	<b>Total Earnings</b>	<b>Total Earnings</b>	<b>Ordinary Time Earnings</b>	<b>Total Earnings</b>	<b>Total Earnings</b>	<b>Ordinary Time Earnings</b>	<b>Total Earnings</b>	<b>Total Earnings</b>
<b><u>2013</u></b>									
May	1,554.60	1,655.70	1,371.40	1,206.40	1,222.20	804.40	1,423.60	1,492.50	1,079.10
November	1,540.30	1,666.10	1,338.20	1,223.20	1,239.30	824.50	1,422.00	1,506.90	1,079.90
<b><u>2014</u></b>									
May	1,584.40	1,700.60	1,374.20	1,216.50	1,233.70	845.00	1,438.80	1,515.70	1,100.00
November	1,576.20	1,686.90	1,331.50	1,262.70	1,280.20	864.80	1,456.90	1,532.10	1,100.10
<b><u>2015</u></b>									
May	1,550.80	1,646.40	1,312.80	1,269.90	1,286.10	905.20	1,440.90	1,505.40	1,111.10
November	1,552.90	1,644.10	1,334.60	1,277.70	1,292.50	889.70	1,446.70	1,508.40	1,111.10
<b><u>2016</u></b>									
May	1,558.30	1,642.60	1,355.80	1,303.30	1,318.40	901.70	1,460.30	1,518.10	1,124.80
November	1,580.30	1,664.20	1,353.80	1,321.00	1,336.60	886.20	1,482.10	1,540.20	1,114.40
<b><u>2017</u></b>									
May	1,599.20	1,684.80	1,386.80	1,331.10	1,348.00	898.10	1,496.10	1,555.30	1,130.80
November	1,641.50	1,728.60	1,405.80	1,340.90	1,358.30	891.70	1,527.80	1,588.50	1,137.90
<b><u>2018</u></b>									
May	1,650.10	1,741.50	1,437.70	1,369.80	1,391.00	922.10	1,541.90	1,606.20	1,162.90

**SOURCE:** Australian Bureau of Statistics - Catalogue No. 6302.0.

**NOTE:** Earnings are gross before income tax.



<b>LIFE EXPECTANCY TABLES, AUSTRALIA, 2015-2017</b>											
<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>	<b>Age</b>	<b>Male</b>	<b>Female</b>
<b>0</b>	80.5	84.6	<b>25</b>	56.2	60.1	<b>50</b>	32.6	36.0	<b>75</b>	12.1	14.1
<b>1</b>	79.8	83.9	<b>26</b>	55.2	59.1	<b>51</b>	31.7	35.0	<b>76</b>	11.4	13.3
<b>2</b>	78.8	82.9	<b>27</b>	54.3	58.2	<b>52</b>	30.8	34.1	<b>77</b>	10.8	12.6
<b>3</b>	77.8	81.9	<b>28</b>	53.3	57.2	<b>53</b>	29.9	33.2	<b>78</b>	10.1	11.8
<b>4</b>	76.8	80.9	<b>29</b>	52.3	56.2	<b>54</b>	29.0	32.2	<b>79</b>	9.5	11.1
<b>5</b>	75.8	79.9	<b>30</b>	51.4	55.2	<b>55</b>	28.1	31.3	<b>80</b>	8.9	10.4
<b>6</b>	74.8	78.9	<b>31</b>	50.4	54.2	<b>56</b>	27.2	30.4	<b>81</b>	8.3	9.7
<b>7</b>	73.8	77.9	<b>32</b>	49.4	53.3	<b>57</b>	26.4	29.5	<b>82</b>	7.8	9.1
<b>8</b>	72.8	76.9	<b>33</b>	48.5	52.3	<b>58</b>	25.5	28.6	<b>83</b>	7.2	8.5
<b>9</b>	71.8	76.0	<b>34</b>	47.5	51.3	<b>59</b>	24.7	27.7	<b>84</b>	6.7	7.9
<b>10</b>	70.8	75.0	<b>35</b>	46.6	50.3	<b>60</b>	23.8	26.8	<b>85</b>	6.3	7.3
<b>11</b>	69.8	74.0	<b>36</b>	45.6	49.4	<b>61</b>	23.0	25.9	<b>86</b>	5.8	6.8
<b>12</b>	68.9	73.0	<b>37</b>	44.7	48.4	<b>62</b>	22.1	25.0	<b>87</b>	5.4	6.2
<b>13</b>	67.9	72.0	<b>38</b>	43.7	47.4	<b>63</b>	21.3	24.1	<b>88</b>	5.0	5.8
<b>14</b>	66.9	71.0	<b>39</b>	42.8	46.4	<b>64</b>	20.5	23.2	<b>89</b>	4.6	5.3
<b>15</b>	65.9	70.0	<b>40</b>	41.8	45.5	<b>65</b>	19.7	22.3	<b>90</b>	4.3	4.9
<b>16</b>	64.9	69.0	<b>41</b>	40.9	44.5	<b>66</b>	18.9	21.5	<b>91</b>	4.0	4.5
<b>17</b>	63.9	68.0	<b>42</b>	40.0	43.5	<b>67</b>	18.1	20.6	<b>92</b>	3.7	4.1
<b>18</b>	62.9	67.0	<b>43</b>	39.0	42.6	<b>68</b>	17.3	19.8	<b>93</b>	3.5	3.8
<b>19</b>	62.0	66.0	<b>44</b>	38.1	41.6	<b>69</b>	16.5	18.9	<b>94</b>	3.3	3.6
<b>20</b>	61.0	65.1	<b>45</b>	37.2	40.7	<b>70</b>	15.7	18.1	<b>95</b>	3.1	3.3
<b>21</b>	60.0	64.1	<b>46</b>	36.2	39.7	<b>71</b>	15.0	17.3	<b>96</b>	2.9	3.1
<b>22</b>	59.1	63.1	<b>47</b>	35.3	38.8	<b>72</b>	14.2	16.4	<b>97</b>	2.7	2.8
<b>23</b>	58.1	62.1	<b>48</b>	34.4	37.8	<b>73</b>	13.5	15.6	<b>98</b>	2.5	2.7
<b>24</b>	57.1	61.1	<b>49</b>	33.5	36.9	<b>74</b>	12.8	14.8	<b>99</b>	2.3	2.5

**SOURCE:** Australian Bureau of Statistics - Life Tables, States, Territories and Australia, 2015-2017

Catalogue No. 3302.0.55.001 - Table 1.9



**MEDIUM LIFE EXPECTANCIES, AUSTRALIA, 2018**

The following table is prepared by Cumpston Sarjeant Pty Ltd - consulting actuaries and has been reproduced with their permission. This table and their contact details can be found at their website [www.cumsar.com.au](http://www.cumsar.com.au) or phone them (03) 9642 2242. Cumpston Sarjeant advise, "Life expectancies allow for mortality improvements (a principle accepted in *Golden Eagle International Trading Pty Ltd -v- Zhang [2007] HCA 15*). Life expectancies were derived from the medium rate assumptions used by the Australian Bureau of Statistics in "Population Projections Australia, 2012 (base) - 2101". A supporting paper by Richard Cumpston and Hugh Sarjeant is published at (1998) Torts Law Journal 85."

<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Age</u>	<u>Male</u>	<u>Female</u>
<b>0</b>	84.95	88.10	<b>25</b>	60.27	63.39	<b>50</b>	35.61	38.56	<b>75</b>	12.95	14.96
<b>1</b>	84.30	87.36	<b>26</b>	59.28	62.39	<b>51</b>	34.64	37.58	<b>76</b>	12.19	14.12
<b>2</b>	83.32	86.38	<b>27</b>	58.29	61.39	<b>52</b>	33.68	36.59	<b>77</b>	11.45	13.30
<b>3</b>	82.32	85.39	<b>28</b>	57.30	60.39	<b>53</b>	32.71	35.61	<b>78</b>	10.74	12.49
<b>4</b>	81.32	84.39	<b>29</b>	56.30	59.40	<b>54</b>	31.75	34.63	<b>79</b>	10.06	11.71
<b>5</b>	80.32	83.39	<b>30</b>	55.10	58.40	<b>55</b>	30.79	33.65	<b>80</b>	9.40	10.95
<b>6</b>	79.32	82.39	<b>31</b>	54.32	57.40	<b>56</b>	29.83	32.67	<b>81</b>	8.77	10.22
<b>7</b>	78.31	81.39	<b>32</b>	53.33	56.40	<b>57</b>	28.88	31.70	<b>82</b>	8.17	9.51
<b>8</b>	77.31	80.39	<b>33</b>	52.34	55.41	<b>58</b>	27.93	30.72	<b>83</b>	7.61	8.84
<b>9</b>	76.30	79.39	<b>34</b>	51.35	54.41	<b>59</b>	26.98	29.75	<b>84</b>	7.08	8.19
<b>10</b>	75.29	78.38	<b>35</b>	50.36	53.41	<b>60</b>	26.03	28.78	<b>85</b>	6.58	7.59
<b>11</b>	74.28	77.34	<b>36</b>	49.37	52.42	<b>61</b>	25.10	27.81	<b>86</b>	6.12	7.02
<b>12</b>	73.27	76.38	<b>37</b>	48.39	51.42	<b>62</b>	24.16	26.84	<b>87</b>	5.69	6.49
<b>13</b>	72.26	75.37	<b>38</b>	47.40	50.43	<b>63</b>	23.24	25.88	<b>88</b>	5.30	5.99
<b>14</b>	71.25	74.37	<b>39</b>	46.41	49.43	<b>64</b>	22.32	24.93	<b>89</b>	4.94	5.54
<b>15</b>	70.23	73.37	<b>40</b>	45.43	48.44	<b>65</b>	21.40	23.98	<b>90</b>	4.60	5.12
<b>16</b>	69.23	72.37	<b>41</b>	44.44	47.45	<b>66</b>	20.50	23.04	<b>91</b>	4.29	4.74
<b>17</b>	68.23	71.37	<b>42</b>	43.46	46.46	<b>67</b>	19.61	22.10	<b>92</b>	4.02	4.39
<b>18</b>	67.23	70.37	<b>43</b>	42.47	45.47	<b>68</b>	18.73	21.18	<b>93</b>	3.76	4.08
<b>19</b>	66.23	69.37	<b>44</b>	41.49	44.48	<b>69</b>	17.86	20.25	<b>94</b>	3.54	3.81
<b>20</b>	65.24	68.38	<b>45</b>	40.51	43.49	<b>70</b>	17.00	19.34	<b>95</b>	3.37	3.59
<b>21</b>	64.25	67.38	<b>46</b>	39.52	42.50	<b>71</b>	16.16	18.44	<b>96</b>	3.24	3.42
<b>22</b>	63.26	66.38	<b>47</b>	38.54	41.52	<b>72</b>	15.33	17.55	<b>97</b>	3.14	3.29
<b>23</b>	62.26	65.39	<b>48</b>	37.56	40.53	<b>73</b>	14.52	16.67	<b>98</b>	3.05	3.20
<b>24</b>	61.27	64.38	<b>49</b>	36.59	39.54	<b>74</b>	13.73	15.81	<b>99</b>	2.99	3.16



**TABLE OF MULTIPLIERS - \$1 PER WEEK**

Present Lump Sum Equivalent in Value to a Sum of \$1 Per Week  
for Periods from 1 to 90 Years Calculated at Discount Rates of 3% and 5%

Years	3%	5%	Years	3%	5%	Years	3%	5%
1	51.4	50.9	31	1,059.2	833.8	61	1,474.4	1,014.9
2	101.3	99.4	32	1,079.8	845.0	62	1,482.9	1,017.5
3	149.8	145.6	33	1,099.8	855.7	63	1,491.1	1,020.0
4	196.9	189.6	34	1,119.2	865.9	64	1,499.1	1,022.3
5	242.6	231.5	35	1,138.0	875.6	65	1,506.8	1,024.6
6	286.9	271.4	36	1,156.2	884.8	66	1,514.4	1,026.7
7	330.0	309.4	37	1,174.0	893.6	67	1,521.7	1,028.8
8	371.8	345.6	38	1,191.2	902.0	68	1,528.8	1,030.7
9	412.4	380.1	39	1,207.9	909.9	69	1,535.6	1,032.5
10	451.8	412.9	40	1,224.2	917.5	70	1,542.3	1,034.3
11	490.0	444.1	41	1,239.9	924.8	71	1,548.8	1,036.0
12	527.2	473.9	42	1,255.2	931.6	72	1,555.1	1,037.6
13	563.3	502.3	43	1,270.1	938.2	73	1,561.2	1,039.1
14	598.3	529.3	44	1,284.5	944.5	74	1,567.2	1,040.5
15	632.3	555.0	45	1,298.5	950.4	75	1,573.0	1,041.9
16	665.3	579.5	46	1,312.1	956.1	76	1,578.6	1,043.2
17	697.3	602.8	47	1,325.3	961.5	77	1,584.0	1,044.5
18	728.4	625.0	48	1,338.1	966.6	78	1,589.3	1,045.7
19	758.6	646.2	49	1,350.6	971.5	79	1,594.4	1,046.8
20	787.9	666.4	50	1,362.6	976.2	80	1,599.4	1,047.9
21	816.4	685.6	51	1,374.4	980.6	81	1,604.2	1,048.9
22	844.0	703.8	52	1,385.7	984.9	82	1,608.9	1,049.9
23	870.9	721.2	53	1,396.8	988.9	83	1,613.4	1,050.8
24	896.9	737.8	54	1,407.5	992.7	84	1,617.9	1,051.7
25	922.2	753.6	55	1,418.0	996.4	85	1,622.2	1,052.5
26	946.8	768.7	56	1,428.1	999.8	86	1,626.3	1,053.3
27	970.6	783.0	57	1,437.9	1,003.2	87	1,630.4	1,054.1
28	993.8	796.6	58	1,447.4	1,006.3	88	1,634.3	1,054.8
29	1,016.2	809.6	59	1,456.7	1,009.3	89	1,638.1	1,055.5
30	1,038.1	822.0	60	1,465.7	1,012.2	90	1,641.8	1,056.2





### TABLE OF MULTIPLIERS - \$1 DEFERRED

Present Lump Sum Equivalent in Value to a Sum of \$1 Deferred  
for Periods from 1 to 90 Years Calculated at Discount Rates of 3% and 5%

Years	3%	5%	Years	3%	5%	Years	3%	5%
1	0.971	0.952	31	0.400	0.220	61	0.165	0.051
2	0.943	0.907	32	0.388	0.210	62	0.160	0.049
3	0.915	0.864	33	0.377	0.200	63	0.155	0.046
4	0.888	0.823	34	0.366	0.190	64	0.151	0.044
5	0.863	0.784	35	0.355	0.181	65	0.146	0.042
6	0.837	0.746	36	0.345	0.173	66	0.142	0.040
7	0.813	0.711	37	0.335	0.164	67	0.138	0.038
8	0.789	0.677	38	0.325	0.157	68	0.134	0.036
9	0.766	0.645	39	0.316	0.149	69	0.130	0.035
10	0.744	0.614	40	0.307	0.142	70	0.126	0.033
11	0.722	0.585	41	0.298	0.135	71	0.123	0.031
12	0.701	0.557	42	0.289	0.129	72	0.119	0.030
13	0.681	0.530	43	0.281	0.123	73	0.116	0.028
14	0.661	0.505	44	0.272	0.117	74	0.112	0.027
15	0.642	0.481	45	0.264	0.111	75	0.109	0.026
16	0.623	0.458	46	0.257	0.106	76	0.106	0.025
17	0.605	0.436	47	0.249	0.101	77	0.103	0.023
18	0.587	0.416	48	0.242	0.096	78	0.100	0.022
19	0.570	0.396	49	0.235	0.092	79	0.097	0.021
20	0.554	0.377	50	0.228	0.087	80	0.094	0.020
21	0.538	0.359	51	0.221	0.083	81	0.091	0.019
22	0.522	0.342	52	0.215	0.079	82	0.089	0.018
23	0.507	0.326	53	0.209	0.075	83	0.086	0.017
24	0.492	0.310	54	0.203	0.072	84	0.083	0.017
25	0.478	0.295	55	0.197	0.068	85	0.081	0.016
26	0.464	0.281	56	0.191	0.065	86	0.079	0.015
27	0.450	0.268	57	0.185	0.062	87	0.076	0.014
28	0.437	0.255	58	0.180	0.059	88	0.074	0.014
29	0.424	0.243	59	0.175	0.056	89	0.072	0.013
30	0.412	0.231	60	0.170	0.054	90	0.070	0.012



### AUSTRALIAN RESIDENT INDIVIDUAL TAX RATES

Financial Year Ended	Taxable Income	Tax on Taxable Income	Marginal % on Tax Rate On Excess
<b>30 June 2019</b>	18,200	Nil	19% in excess of \$18,200
	37,000	3,572.00	32.5% in excess of \$37,000
	90,000	20,797.00	37% in excess of \$90,000
	180,000	54,097.00	45% in excess of \$180,000
	Medicare Levy = 2.0%		
<b>30 June 2018</b>	18,200	Nil	19% in excess of \$18,200
	37,000	3,572.00	32.5% in excess of \$37,000
	87,000	19,822.00	37% in excess of \$87,000
	180,000	54,232.00	45% in excess of \$180,000
	Medicare Levy = 2.0%		
<b>30 June 2017</b>	18,200	Nil	19% in excess of \$18,200
	37,000	3,572.00	32.5% in excess of \$37,000
	87,000	19,822.00	37% in excess of \$87,000
	180,000	54,232.00	47%# in excess of \$180,000
	Medicare Levy = 2.0%		
<b>30 June 2015 and 30 June 2016</b>	18,200	Nil	19% in excess of \$18,200
	37,000	3,572.00	32.5% in excess of \$37,000
	80,000	17,547.00	37% in excess of \$80,000
	180,000	54,547.00	47%# in excess of \$180,000
	Medicare Levy = 2.0%		
<b>30 June 2013 and 30 June 2014</b>	18,200	Nil	19% in excess of \$18,200
	37,000	3,572.00	32.5% in excess of \$37,000
	80,000	17,547.00	37% in excess of \$80,000
	180,000	54,547.00	45% in excess of \$180,000
	Medicare Levy = 1.5%		

The above tax rates do not consider rebates.

N.B. "#" denotes the Temporary Budget Repair Levy is included.



<b>NET WEEKLY WAGE AFTER INCOME TAX</b>					
<b>Gross Weekly Wage</b>	<b>Gross Yearly Wage</b>	<b>2013 and 2014</b>	<b>2015 and 2016</b>	<b>2017 and 2018</b>	<b>2019</b>
<b>100-300</b>	5,218-15,654	NO TAX APPLICABLE			
<b>325</b>	16,959	325.00	325.00	325.00	325.00
<b>350</b>	18,263	350.00	350.00	350.00	350.00
<b>375</b>	19,568	375.00	375.00	375.00	375.00
<b>400</b>	20,872	398.16	398.79	398.79	398.79
<b>425</b>	22,177	415.92	416.59	417.43	418.68
<b>450</b>	23,481	433.67	434.34	435.19	436.43
<b>475</b>	24,786	452.42	452.10	452.94	454.17
<b>500</b>	26,090	472.31	469.84	470.68	471.92
<b>550</b>	28,699	512.05	509.29	509.29	509.29
<b>600</b>	31,308	551.80	548.79	548.79	548.79
<b>650</b>	33,917	591.55	588.29	588.29	588.29
<b>700</b>	36,526	631.30	627.81	627.81	627.81
<b>750</b>	39,135	664.91	661.15	661.15	661.15
<b>800</b>	41,744	697.16	693.16	693.16	693.16
<b>850</b>	44,353	729.42	725.16	725.16	725.16
<b>900</b>	46,962	761.67	757.17	757.17	757.17
<b>950</b>	49,571	793.91	789.15	789.15	789.15
<b>1,000</b>	52,180	826.16	821.16	821.16	821.16
<b>1,050</b>	54,789	858.41	853.16	853.16	853.16
<b>1,100</b>	57,398	890.67	885.17	885.17	885.17
<b>1,150</b>	60,007	922.92	917.17	917.17	917.17
<b>1,200</b>	62,616	955.17	949.16	949.16	949.16
<b>1,250</b>	65,225	987.41	981.16	981.16	981.16
<b>1,300</b>	67,834	1,019.99	1,013.49	1,013.49	1,013.49
<b>1,350</b>	70,443	1,052.99	1,046.24	1,046.24	1,046.24
<b>1,400</b>	73,052	1,085.99	1,079.00	1,079.00	1,079.00
<b>1,450</b>	75,661	1,118.99	1,111.75	1,111.75	1,111.75
<b>1,500</b>	78,270	1,151.99	1,144.50	1,144.50	1,144.50
<b>1,550</b>	80,879	1,184.25	1,176.49	1,177.25	1,177.25
<b>1,600</b>	83,488	1,214.99	1,207.00	1,210.00	1,210.00
<b>1,650</b>	86,097	1,245.75	1,237.49	1,242.76	1,242.76
<b>1,700</b>	88,706	1,276.49	1,268.00	1,274.03	1,275.49
<b>1,750</b>	91,315	1,307.24	1,298.49	1,304.52	1,307.11
<b>1,800</b>	93,924	1,337.98	1,329.00	1,335.03	1,337.62
<b>1,850</b>	96,533	1,368.74	1,359.49	1,365.52	1,368.11
<b>1,900</b>	99,142	1,399.48	1,390.00	1,396.03	1,398.62
<b>1,950</b>	101,751	1,430.24	1,420.49	1,426.52	1,429.11
<b>2,000</b>	104,360	1,460.98	1,451.00	1,457.03	1,459.62

The annual wage is assumed to be equal to the taxable income. The net wages after income tax have been calculated including the Medicare Levy and low income rebate.