



myTax 2021 Medicare levy surcharge

How to complete the Medicare levy surcharge section when you lodge your return using myTax.

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Complete this section to work out whether you need to pay a Medicare levy surcharge. **This section is compulsory.**

Things to know

The Medicare levy surcharge (MLS) encourages people to take out private patient hospital cover. It is an amount you may need to pay on top of the Medicare levy.

You may have to pay MLS for any period during the income year that:

- you, your spouse, or any of your [dependants](#) did not have an [appropriate level of private patient hospital cover](#)
- your [income for MLS purposes](#) (including your spouse's income if relevant) is more than the applicable [surcharge threshold](#).

Your MLS amount will be worked out by myTax based on the information you provide to us in your tax return. You will see the amount in your myTax estimate.

For more information, see [Medicare and private health insurance](#).

Completing this section

Note: If you are an overseas visitor, for more information and instructions on how to complete the **Private health insurance** and this section, see **Overseas visitors**.

If your private patient hospital covers for you or your dependents was **only** for **part** of the 2020–21 income year, you will need the number of days covered to complete this section. Find this on your private health insurance statement.

To get your statement information, **go to your health insurer's website**. You can either:

- view your statement information online
- request a printed statement.

At **Personalise return**, you **don't** need to select anything to show Medicare levy surcharge. It will always display at Prepare return.

At **Prepare return**, select **Add/Edit** at the Medicare and private health insurance banner.

At the **Medicare levy surcharge (MLS)** heading:

1. Answer the question **Were you and all your dependants covered by an [appropriate level of private patient hospital cover](#) from 1 July 2020 to 30 June 2021?**

If **Yes**, go to step 4.

If **No**, go to step 2.

Note: We may have populated this based on information you previously provided to us. Check and correct if necessary.

2. If your [income for MLS purposes](#) is below the [threshold for your circumstances](#), myTax may advise you that you don't have to pay the Medicare levy surcharge.

If this occurs, go to step 4

If not, go to step 3.

3. Work out and enter the **Number of days you do not have to pay the surcharge**.

The number of days you need to enter depends on your circumstances.

Go to [Number of days you do not have to pay the surcharge](#) for help to work this out.

Continue to step 4.

4. You have completed the **Medicare levy surcharge** section. We use this information to work out any Medicare levy surcharge for you.

If you're liable for MLS because your spouse has shown a lump sum payment in arrears in their tax return at either **Foreign income** or **Other income**, you may be entitled to a tax offset. It may be up to the amount of MLS you have to pay. We will calculate the tax offset for you.

At Spouse details, you will need to:

- answer **Yes** to **Did your spouse receive a lump sum payment in arrears during the 2020–21 and is your combined income for Medicare levy surcharge purposes over \$180,000 (plus \$1,500 for each dependent child after the first)?**
- enter your spouse's address.

Next steps

- If you had private patient hospital cover for any part of the year, go to the **Private health insurance** section.

More information for completing the MLS

In this section

- [MLS income thresholds and rates](#)
- [Glossary](#)
- [Number of days you don't have to pay the MLS](#)

MLS income thresholds and rates

The MLS is income tested against the following thresholds.

Medicare levy surcharge thresholds

You **don't** pay the MLS as a:

- **Single person**, if your [income for MLS purposes](#) is **\$90,000 or less**

- **Family**, if your combined [income for MLS purposes](#) is **\$180,000 or less** plus \$1,500 for each MLS dependent child after the first child. See [Your family MLS surcharge threshold – work it out](#) to find out the correct threshold for your family's circumstances.

If there is a change in your family circumstances during the income year, you need to work out whether you were liable for MLS for any period during 2020–21 that you:

- were single (that is, you had no spouse or dependent children) – so you can apply the single surcharge threshold of \$90,000
- had a spouse or any dependent children – so you can apply the family surcharge threshold of \$180,000, plus \$1,500 for each dependent child after the first.

Medicare levy surcharge rate

If you have to pay the MLS, we apply the MLS rate based on:

- your circumstances on 30 June 2021, and
- your income.


If you are:

- A **single person** with your own MLS income of:
 - \$90,001 to \$105,000, the rate is 1.0%
 - \$105,001 to \$140,000, the rate is 1.25%
 - \$140,001 or more, the rate is 1.5%.
- Part of a **family** (you had a spouse or dependants) with a combined family MLS income of:
 - \$180,001 to \$210,000 (see [Note 1](#)), the rate is 1.0%
 - \$210,001 to \$280,000 (see [Note 1](#)), the rate is 1.25%
 - \$280,001 (see [Note 1](#)) or more, the rate is 1.5%.

Note 1: The family surcharge threshold is increased by \$1,500 for each MLS dependent child after the first child. See [Your family MLS surcharge threshold – work it out](#) to find out the correct threshold for your family's circumstances.

Working out your income for MLS purposes

To work out your and your spouse's income for MLS purposes, you can use either the:

- [Income tests calculator](#) 
- Income for Medicare levy surcharge purposes information.

Glossary

- [Appropriate level of private patient hospital cover](#)
- [Family](#)
- [Dependants](#)
- [Spouse](#)
- [Child](#)
- [Maintaining a dependant](#)

Appropriate level of private patient hospital cover

This is cover provided by a registered health insurer for hospital treatment in Australia which has an excess of either:

- \$750 or less (for a policy covering only one person)
- \$1,500 or less (for all other policies).

Excess is the amount you pay before your health insurer pays for any claim you make.

General cover (formerly called ancillary cover) or 'extras' is not private patient hospital cover because it only covers only items such as:

- optical
- dental
- physiotherapy
- chiropractic treatment.

If you are not sure whether you had an appropriate level of private patient hospital cover during 2020–21, contact your health insurer.

Family

For MLS purposes, you are a member of a family if, during any period of the income year, you had a spouse or dependants.

Dependants

For MLS purposes, your dependants (regardless of their income) are your:

- spouse, even if they worked during 2020–21 or had their own income
- children under 21 years old
- children 21 to 24 years old who are studying full time at school, college or university.

Dependants must have been **Australian residents** in 2020–21, and you must contribute to [maintaining the dependant](#).

Your child is still your dependant if you are paying child support even if they don't live with you.

For MLS, myTax uses the 'Number of dependent children' from the Income tests section.

Spouse

Your **spouse** includes another person (of any sex) who for 2020–21:

- you were in a relationship with that was registered under a prescribed state or territory law
- although not legally married to you, lived with you on a genuine domestic basis in a relationship as a couple.

Child

Your **child** includes:

- your child, whether born in marriage or not
- your adopted child
- a newborn or newly adopted child
- a child of your spouse (your stepchild)
- someone who is your child within the meaning of the *Family Law Act 1975* – for example, a child who is considered to be a child of a

person under a state or territory court order giving effect to a surrogacy agreement.

Maintaining a dependant

You maintained a dependant if any of the following applied:

- you both lived in the same house
- you gave them food, clothing and lodging
- you helped them to pay for their living, medical and educational costs.

We consider that you have maintained a dependant for the whole income year where you had a spouse for the whole of 2020–21 and:

- your spouse worked at any time during the income year
- the two of you were temporarily separated – for example, separate because of holidays or overseas travel.

If you only maintained a dependant for part of the income year, you may need to adjust your claim accordingly.

For more information, see Family and dependants for Medicare levy surcharge purposes.

**Number of days you don't have to pay the
MLS**



For the whole of 2020–21, you were single



**For the whole of 2020–21, you had a
spouse**



**Your family circumstances changed
during the year**

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Number of days you don't have to pay the MLS

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The number of days you don't have to pay the MLS will depend on your circumstances.

If myTax displays the:

- **Number of days you do not have to pay the surcharge** field, you will need to [work out the number of days](#)
- 'You do not have to pay the Medicare levy surcharge' alert, go to [Completing this section \(step 4\)](#).

Work out the number of days

Use the following instructions to work out and enter the number of days you don't have to pay the surcharge.

Choose the link that matches your circumstances to see how to complete the number of days.

- [For the whole of 2020–21, you were single](#) (with or without dependent children).
- [For the whole of 2020–21, you had a spouse](#) (with or without dependent children).
Note: If your spouse died during 2020–21, you're treated as having a spouse for the whole year if:
 - you had a spouse on 1 July 2020, and
 - you didn't have another spouse on or before 30 June 2021.
- [Your family circumstances changed during the year](#) – this could mean that you:
 - had a new spouse

- separated from your spouse
- became or ceased to be a sole parent.

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For the whole of 2020–21, you were single

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Use this if you were single for the whole income year, either with or without dependent children. If this is not you, return to [Work out the number of days](#).

Follow the steps below to work out the **number of days you do not have to pay the surcharge**.

Step 1

Did you have dependent children for any days in 2020–21?

Yes – with dependent children for **all of 2020–21**, go to step 2

Yes – with dependent children for **only some days in 2020–21**, see [Your family circumstances changed during the year](#).

No – go to step 3.

Step 2

Was your [family income for MLS purposes](#) \$180,000 or less (plus \$1,500 for each dependent child after the first)?

(As you have dependent children, the [family surcharge threshold](#) applies.)

Yes – myTax will advise that you don't have to pay the MLS. Go to [Completing this section \(step 4\)](#).

Note: If your income includes superannuation lump sum taxed elements with a zero rate, enter 365 at **Number of days that you do not have to pay the surcharge**. Go to [Completing this section \(step 4\)](#).

No – go to step 4.

Step 3

Was your [income for MLS purposes](#) \$90,000 or less?

(As you do not have dependent children, the [single surcharge threshold](#) applies.)

Yes – myTax will advise that you do not have to pay the Medicare levy surcharge. Go to [Completing this section \(step 4\)](#).

Note: If your income includes Superannuation lump sum taxed elements with a zero rate, enter 365 into myTax at **Number of days that you do not have to pay the surcharge**. Go to [Completing this section \(step 4\)](#).

No – go to step 4.

Step 4

For **any days in 2020–21**, did you and all your dependants (if any) have an [appropriate level of private patient hospital cover](#)?

This might apply if you and all your dependants (if any) had cover for only some days in 2020–21 because part way through the year:

- you took out or cancelled private health insurance
- dependants were added or removed from the policy.

Note: If you and all your dependants (if any) had cover for **all days in 2020–21**, go to [Completing this section \(step 1\)](#) answer 'Yes' and follow the instructions.

Yes – go to step 5.

No – go to step 6.

Step 5

Work out the number of days when you and all your dependants (if any) had an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 8.

When working out the number of days:

- You can use our **Calculate days** tool.

- The **start date** can't be before 1/7/2020.
- The **end date** can't be after 30/6/2021.

Go to step 6.

Step 6

For **any days in 2020–21**, were you and all your dependants (if any) in a Medicare levy exemption category?

Yes – go to step 7.

No – go to step 8.

Step 7

Work out the number of days when you and all your dependants (if any) were both:

- in a Medicare levy exemption category
- did not also have an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 8.

When working out the number of days:

- You can use our **Calculate days** tool.
- The **start date** can't be before 1/7/2020.
- The **end date** can't be after 30/6/2021.

Go to step 8.

Step 8

You don't have to pay the Medicare levy surcharge for any days in 2020–21 that you and all your dependants (if any):

- had an appropriate level of private patient hospital cover (Step 5),
or
- were in a Medicare levy exemption category only (Step 7).

Add together the **total** the number of days calculated at **Step 5** and **Step 7**. **Enter** the number at **Number of days you do not have to pay the surcharge**.

If the total number of days calculated is:

- more than 365, check your calculations, as any overlapping days are only counted once. See [Overlap of days](#).
- 0 (zero), enter 0 as the entry box can't be blank.

Go to [Completing this section \(step 4\)](#).

Examples – working out the number of days

Use the following examples to help you work out the number of days you do not have to pay the surcharge.

- [Example 1](#) – Single, no dependants, income more than \$90,000, not in a Medicare exemption category, took out private patient hospital cover during the year.
- [Example 2](#) – Single, no dependants, income more than \$90,000, no private patient hospital cover during the year, in a Medicare exemption category.
- [Example 3](#) – Single, dependants, income more than \$180,000 (plus \$1,500 for each dependent child after the first), cancelled private patient hospital cover during the year, in a Medicare exemption category for part of the year.

Next steps

- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 1 – Single, no dependants, income more than \$90,000, not in a Medicare exemption category, took out private patient hospital cover during the year.

For the whole of 2020–21, Jacinta:

- was single
- had no dependants

- had an income for MLS purposes more than the single surcharge threshold of \$90,000
- was not in a Medicare exemption category.

Jacinta took out appropriate private patient hospital cover on 25 March 2021.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Jacinta answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Jacinta took out private patient hospital cover during the year so she had cover for only some days in 2020–21.
 - Jacinta answers **No**.
- as Jacinta's income for MLS purposes was more than the single surcharge threshold of \$90,000, myTax shows:
 - the 'You may have to pay the Medicare levy surcharge' alert message
 - the **Number of days you do not have to pay the surcharge** entry box.

Jacinta works out the number of days she doesn't have to pay the surcharge.

- Jacinta doesn't have to pay for the days she had private patient hospital cover – from **25 March 2021** to **30 June 2021**.
- To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 25/03/2021
 - Period end date – 30/06/2021
 - The result is **98** days.

Jacinta enters **98** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 2 – Single, no dependants, income more than \$90,000, no private patient hospital cover during the year, in a Medicare exemption category.

For the whole of 2020–21, Julie:

- was single
- had no dependants.
- had an income for MLS purposes more than the single surcharge threshold of \$90,000
- did not have any private patient hospital cover.

Julie was in a Medicare levy exemption category from **1 March 2021**.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Julie answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Julie did not have any private patient hospital cover during the year.
 - Julie answers **No**.
- as Julie's income for MLS purposes was more than the single surcharge threshold of \$90,000, myTax shows:

- the 'You may have to pay the Medicare levy surcharge' alert message
- the **Number of days you do not have to pay the surcharge** entry box.

Julie works out the number of days she doesn't have to pay the surcharge.

- Julie doesn't have to pay for the days she was in a Medicare levy exemption category – from **1 March 2021** to **30 June 2021**.
- To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/03/2021
 - Period end date – 30/06/2021
 - The result is **122** days.

Julie enters **122** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 3 – Single, dependants, income more than \$180,000 (plus \$1,500 for each dependent child after the first), cancelled private patient hospital cover during the year, in a Medicare exemption category for part of the year

For the whole of 2020–21, Jess

- was single
- had 1 dependent child, so is considered a member of a [family](#) for MLS purposes for the year.
- had an income for MLS purposes more than the family surcharge threshold of \$180,000. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#)).

Jess had private patient hospital for herself and her dependant until cancelling it on **1 February 2021**. She did not have cover at any time during the year after that.

Jess and her dependant were in a Medicare levy exemption category from **15 April 2021** to the end of the financial year.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Jess answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Jess cancelled private patient hospital cover during the year so only had cover for some days in 2020–21.
 - Jess answers **No**.
- as Jess' income for MLS purposes was more than the family surcharge threshold for her circumstances (\$180,000), myTax shows:
 - the 'You may have to pay the Medicare levy surcharge' alert message
 - the **Number of days you do not have to pay the surcharge** entry box.

Jess works out the number of days she doesn't have to pay the surcharge.

- **Number of days with private patient hospital cover**
 - Jess does not have to pay the surcharge for the days she and her dependant had private patient hospital cover – from **1 July 2020** to **1 February 2021**.

- To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/07/2020
 - Period end date – 01/02/2021
 - The result is **216** days.

- **Number of days in a Medicare levy exemption category**

- Jess does not have to pay the surcharge for the days she and her dependant were in a Medicare levy exemption category – from **15 April 2021** to **30 June 2021**.
- To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 15/04/2021
 - Period end date – 30/06/2021
 - The result is **77** days.

Jess adds the number of days calculated for the two periods which is $216 + 77 = \mathbf{293}$.

Jess enters the total of **293** into myTax at **Number of days you do not have to pay the surcharge**.

If there is an overlap of days when you don't need to pay the surcharge, you only count the days once. See [Overlap of days](#).

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

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For the whole of 2020–21, you had a spouse

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Use this if you had a spouse for the whole income year, either with or without dependent children. If this is not you, return to [Work out the number of days](#).

Note: Your dependants include a spouse and any dependent children.

Follow the steps below to work out the **number of days you do not have to pay the surcharge**.

Step 1

Was your own [income for MLS purposes](#) \$23,226 or less?

Yes – you **will not** have to pay the Medicare levy surcharge for all of 2020–21.

Enter 365 at **Number of days that you do not have to pay the surcharge**. Go to [Completing this section \(step 4\)](#).

No – go to step 2.

Step 2

Was you and your spouse's combined [family income for MLS purposes](#) \$180,000 or less (plus \$1,500 for each dependent child after the first)? (As you have dependants, the [family surcharge threshold](#) applies.)

Yes – myTax will advise that you do not have to pay the Medicare levy surcharge. Go to [Completing this section \(step 4\)](#).

Note: If your income includes Superannuation lump sum taxed elements with a zero rate, enter 365 into myTax at **Number of days that you do not have to pay the surcharge**. Go to [Completing this section \(step 4\)](#).

No – go to step 3.

Step 3

For **any days in 2020–21**, did you and all your dependants have an [appropriate level of private patient hospital cover](#)?

This might apply if you and all your dependants (if any) had cover for only some days in 2020–21 because part way through the year:

- you took out or cancelled private health insurance
- dependants were added or removed from the policy.

Note: If you and all your dependants had cover for **all days in 2020–21**, go to [Completing this section \(step 1\)](#) answer 'Yes' and follow the instructions.

Yes – go to step 4.

No – go to step 5.

Step 4

Work out the number of days when you and all your dependants had an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 7.

When working out the number of days:

- You can use our **Calculate days** tool
- The **start date** can't be before 1/7/2020
- The **end date** can't be after 30/6/2021.

Go to step 5.

Step 5

For **any days in 2020–21**, were you and all your dependants in a Medicare levy exemption category?

Yes – go to step 6.

No – go to step 7.

Step 6

Work out the number of days when you and all your dependants:

- were in a Medicare levy exemption category

- did not also have an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 7.

When working out the number of days:

- You can use our **Calculate days** tool
- The **start date** can't be before 1/7/2020
- The **end date** can't be after 30/6/2021.

Go to step 7.

Step 7

You don't have to pay the Medicare levy surcharge for any days in 2020–21 that you and all your dependants (if any):

- had an appropriate level of private patient hospital cover (Step 4), or
- were in a Medicare levy exemption category only (Step 6).

Add together the **total** the number of days calculated at **Step 4** and **Step 6**. **Enter** the number at **Number of days you do not have to pay the surcharge**.

If the total number of days calculated is:

- more than 365, check your calculations, as any overlapping days are only counted once. See [Overlap of days](#).
- 0 (zero), enter 0 as the entry box can't be blank.

Go to [Completing this section \(step 4\)](#).

Examples – working out the number of days

Use the following examples to help you work out the **number of days you do not have to pay the surcharge**.

- [Example 4](#) – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), not in a Medicare exemption category, taxpayer and spouse took out private patient hospital cover during the year.

- [Example 5](#) – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), not in a Medicare exemption category, spouse added to private patient hospital cover during the year.
- [Example 6](#) – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), no private patient hospital cover during the year, in a Medicare exemption category.
- [Example 7](#) – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), cancelled their private patient hospital cover during the year, in a Medicare exemption category.

Next steps

- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 4 – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), not in a Medicare exemption category, taxpayer and spouse took out private patient hospital cover during the year.

For the whole of 2020–21, Richard and Elizabeth:

- were married
- had no dependent children
- had a combined income for MLS purposes more than the family surcharge threshold of \$180,000. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#))
- were not in a Medicare levy exemption category.

Richard and Elizabeth both took out appropriate private patient hospital cover from 3 March 2021.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Richard answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Richard and Elizabeth both took out private patient hospital cover during the year so they had cover for only some days in 2020–21.
 - Richard answers **No**.
- as Richard and Elizabeth's combined income is more than the family surcharge threshold for their circumstances (\$180,000), myTax shows:
 - the 'You may have to pay the Medicare levy surcharge' alert message
 - the **Number of days you do not have to pay the surcharge** entry box.

Richard works out the number of days he doesn't have to pay the surcharge.

- Richard doesn't have to pay for the days they both had private patient hospital cover – from **3 March 2021** to **30 June 2021**.
- To work out the number of days, he uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 03/03/2021
 - Period end date – 30/06/2021
 - The result is **120** days.

Richard enters **120** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).

- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 5 – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), not in a Medicare exemption category, spouse added to private patient hospital cover during the year.

For the whole of 2020-21, Jackie and John:

- were married
- had 2 dependent children
- had a combined income more than the family surcharge threshold of \$181,500 (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#)).
- were not in a Medicare levy exemption category.

Jackie and the children had private patient hospital cover for the full income year. John was added to the policy from **5 March 2021**.

In myTax at the Medicare levy surcharge (MLS) heading:

- Jackie answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Jackie and all her dependants (John and 2 dependent children) had cover for only some days in 2020–21 as John was added to the private patient hospital cover during the year.
 - Jackie answers **No**.
- as Jackie and John's combined income is more than the family surcharge threshold for their circumstances (\$181,500), myTax

shows:

- the ‘You may have to pay the Medicare levy surcharge’ alert message
- the **Number of days you do not have to pay the surcharge** entry box.

Jackie works out the number of days she doesn’t have to pay the surcharge.

- Jackie doesn’t have to pay for the days Jackie, John and their dependent children had private patient hospital cover – from **5 March 2021 to 30 June 2021**.
- To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 05/03/2021
 - Period end date – 30/06/2021
 - The result is **118** days.

Jackie enters **118** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 6 – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), no private patient hospital cover during the year, in a Medicare exemption category.

For the whole of 2020–21, Vicky and David:

- were living together on a genuine domestic basis in a relationship as a couple
- had 3 dependent children
- had a combined income for MLS more than the family surcharge threshold of \$183,000. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#)).
- did not have any private patient hospital cover.

Vicky and all her dependants (David and dependent children) were in a Medicare levy exemption category from **1 March 2021**.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Vicky answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Vicky and her dependants did not have any private patient hospital cover during the year.
 - Vicky answers **No**.

Vicky works out the number of days she doesn't have to pay the surcharge.

- Vicky doesn't have to pay for the days Vicky, David and their dependent children were in a Medicare levy exemption category – from **1 March 2021** to **30 June 2021**.
- To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/03/2021
 - Period end date – 30/06/2021
 - The result is **122** days.

Vicky enters **122** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 7 – Had a spouse, combined income more than \$180,000 (plus \$1,500 for each dependent child after the first), cancelled their private patient hospital cover during the year, in a Medicare exemption category.

For the whole of 2020–21, Jack and Diane:

- were living together on a genuine domestic basis in a relationship as a couple
- had 1 dependent child
- had a combined income for MLS more than the family surcharge threshold of \$180,000. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#)).

Jack and all his dependants (Diane and dependent child) had private patient hospital cover until cancelling it on **1 February 2021**. They did not have cover at any time during the year after that.

Jack and all his dependants were in a Medicare levy exemption category from **15 April 2021** to the end of the financial year.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Jack answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**

- Jack and all his dependants had cover for only some days as the private patient hospital cover was cancelled during the year.
- Jack answers **No**.

Jack works out the number of days he doesn't have to pay the surcharge.

- **Number of days with private patient hospital cover**

- Jack does not have to pay the surcharge for the days Jack, Diane and their dependent child had private patient hospital cover – from **1 July 2020** to **1 February 2021**.
- To work out the number of days, he uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/07/2020
 - Period end date – 01/02/2021
 - The result is **216** days.

- **Number of days in a Medicare levy exemption category**

- Jack does not have to pay the surcharge for the days Jack, Diane and their dependent child were in a Medicare levy exemption category – from **15 April 2021** to **30 June 2021**.
- To work out the number of days, he uses our **Calculate days** tool again (you may prefer another calculation method) and enters the following:
 - Period start date – 15/4/2021
 - Period end date – 30/6/2021
 - The result is **77** days.

Jack adds the number of days calculated for the two periods which is $216 + 77 = \mathbf{293}$.

Jack enters the total of **293** into myTax at **Number of days you do not have to pay the surcharge**.

If there is an overlap of days when you don't need to pay the surcharge, you only count the days once. See [Overlap of days](#).

Where to go next

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

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Your family circumstances changed during the year

Last updated 7 February 2022

Use this if you:

- had a spouse for **only part of the income year** because you had a new spouse or separated from your spouse
- became or ceased to be a sole parent.

If this is not you, return to [Work out the number of days](#).

If you had a spouse for **only part of the income year**, use your own income for MLS purposes when working out whether you are over the thresholds below. Do not include your spouse's income.

You are liable for MLS for the number of days you:

- were **single and did not have dependent children** if
 - your **own income** for MLS purposes was more than the single surcharge threshold of \$90,000, and
 - you either

- did not have an [appropriate level of private patient hospital cover](#)
 - were not in a Medicare levy exemption category.
- had a **spouse or dependent children** if
 - your **own income** for MLS purposes was more than the family surcharge threshold of \$180,000 (plus \$1,500 for each dependent child after the first one), and
 - you, or your spouse, or a dependent child either
 - did not have an [appropriate level of private patient hospital cover](#)
 - were not in a Medicare levy exemption category.

Your income and circumstances determine the **number of days you do not have to pay the surcharge**.

Choose the link that matches your income to see how to complete the number of days.

- [In 2020–21, your own income for MLS purposes was \\$90,000 or less](#)
- [In 2020–21, your own income for MLS purposes was between \\$90,001 and \\$180,000 \(plus \\$1,500 for each dependent child after the first\)](#)
- [In 2020–21, your own income for MLS purposes was more than \\$180,000 \(plus \\$1,500 for each dependent child after the first\)](#)

In 2020–21, your income for MLS purposes was \$90,000 or less



Your family MLS surcharge threshold – work it out



Overlap of days when you don't have to pay MLS – Calculating the number of days



QC 65553

In 2020–21, your income for MLS purposes was \$90,000 or less

Last updated 7 February 2022

On this page

[In 2020–21, your income for MLS purposes was between \\$90,001 and \\$180,000 \(plus \\$1,500 for each dependent child after the first\).](#)

[In 2020–21, your income for MLS purposes was more than \\$180,000 \(plus \\$1,500 for each dependent child after the first\).](#)

Use this if your income for the whole income year, was \$90,000 or less and you:

- only had a spouse for **only part of the income year** because you had a new spouse or separated from your spouse or
- became or ceased to be a sole parent.

If this is not you, return to [Work out the number of days](#).

You **will not** have to pay the Medicare levy surcharge for all of 2020–21.

Enter 365 into myTax at **Number of days that you do not have to pay the surcharge**.

Go to [Completing this section \(step 4\)](#).

In 2020–21, your income for MLS purposes was between \$90,001 and \$180,000 (plus \$1,500 for each dependent child after the first).

Use this if your income for the whole income year was between \$90,001 and \$180,000 (plus \$1,500 for each dependent child after the first) and you:

- had a spouse for **only part of the income year** because you had a new spouse or separated from your spouse or
- became or ceased to be a sole parent.

If this is not you, return to [Work out the number of days](#).

Follow the steps below to work out the **number of days you do not have to pay the surcharge**.

Step 1

Work out the number of days when you **had** dependants (spouse or dependent children).

For any days in 2020–21 when you **had** dependants (spouse or dependent children), you **will not** have to pay the Medicare levy surcharge.

Retain the number as you will need it for step 6.

When working out the number of days:

- You can use our [Calculate days](#) tool.
- The **start date** can't be before 1/7/2020.
- The **end date** can't be after 30/6/2021.

Go to step 2.

Step 2

For **any days in 2020–21** you were single with no dependants, did you have an [appropriate level of private patient hospital cover](#)?

This might apply if you had cover for only some days in 2020–21 because you took out or cancelled private health insurance part way through the year.

Note: If you had cover for **all days in 2020–21**, go to [Completing this section \(step 1\)](#) answer 'Yes' and follow the instructions.

Yes – go to step 3.

No – go to step 4.

Step 3

Work out the number of days when you were single with no dependants and had an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 6.

When working out the number of days:

- You can use our **Calculate days** tool.
- The **start date** can't be before 1/7/2020.
- The **end date** can't be after 30/6/2021.

Go to step 4.

Step 4

For **any days in 2020–21** you were single with no dependants, were you in a Medicare levy exemption category?

Yes – go to step 5.

No – go to step 6.

Step 5

Work out the number of days when you were single with no dependants and:

- were in a Medicare levy exemption category
- did not also have an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 6.

When working out the number of days:

- You can use our **Calculate days** tool.
- The **start date** can't be before 1 July 2020.

- The **end date** can't be after 30 June 2021.

Go to step 6.

Step 6

You don't have to pay the Medicare levy surcharge for any days in 2020–21 that:

- you had dependants – spouse or dependent children (Step 1)
- you were single with no dependants and
 - had an appropriate level of private patient hospital cover (Step 3), or
 - were in a Medicare levy exemption category only (Step 5).

Add together the **total** the number of days calculated at **Step 1, Step 3** and **Step 5. Enter** the number at **Number of days you do not have to pay the surcharge.**

If the total number of days calculated is:

- more than 365, check your calculations, as any overlapping days are only counted once. See [Overlap of days](#).
- 0 (zero), enter 0 as the entry box can't be blank.

Go to [Completing this section \(step 4\)](#).

Examples – working out the number of days

Use the following examples to help you work out the **number of days you do not have to pay the surcharge.**

- [Example 8](#) – Separated during the year, income between \$90,001 and \$180,000 (plus \$1,500 for each dependent child after the first), no private patient hospital cover, not in a Medicare exemption category.
- [Example 9](#) – Married during the year, income between \$90,001 and \$180,000 (plus \$1,500 for each dependent child after the first), no private patient hospital cover, not in a Medicare exemption category

Next steps

- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 8 – Separated during the year, income between \$90,001 and \$180,000 (plus \$1,500 for each dependent child after the first), no private patient hospital cover, not in a Medicare exemption category.

Brenda and Eddie separated on **12 October 2020** after having lived together as a couple on a genuine domestic basis for some years. Both stayed single for the remainder of the year.

In 2020–21, Brenda:

- had no dependent children
- had an income for MLS purposes
 - more than the single surcharge threshold of \$90,000 but
 - less than the family surcharge threshold of \$180,000. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out.](#))
- and her partner Eddie
 - did not have any private patient hospital cover
 - were not in a Medicare exemption category.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Brenda answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Brenda and her partner Eddie did not have any private patient hospital cover for any days in 2020–21.
 - Brenda answers **No**.

- myTax shows:
 - the 'You may have to pay the Medicare levy surcharge' alert message
 - the **Number of days you do not have to pay the surcharge** entry box.

Brenda works out the number of days she doesn't have to pay the surcharge.

- **Number of days Brenda was living with Eddie as a family:**
 - Brenda and Eddie were living together as a family from **1 July 2020** until **12 October 2020**.
 - Brenda doesn't use Eddie's income to compare to the threshold because she was a member of a family for only part of the year. Brenda must compare her **own income** for MLS purposes with the family surcharge threshold for her circumstances (\$180,000).
 - As Brenda's own income for MLS purposes was less than the family surcharge threshold, she does not have to pay the surcharge for this period – from **1 July 2020** to **12 October 2020**.
 - To work out the number of days, she uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/07/2020
 - Period end date – 12/10/2020
 - The result is **104** days.
- **Number of days Brenda was single:**
 - Brenda was single for the period **13 October 2020** to **30 June 2021**.
 - Brenda must compare her **own income** for MLS purposes with the single surcharge threshold of \$90,000.

- As Brenda's own income for MLS purposes was more than the single surcharge threshold, she does have to pay the surcharge for this period.

Brenda enters **104** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 9 – Married during the year, income between \$90,001 and \$180,000, no private patient hospital cover, not in a Medicare exemption category

At the beginning of 2020–21, Will and Louisa were both single. They got married on **17 March 2021** and are still married on 30 June 2021. They did not live together as a couple on a genuine domestic basis before their marriage.

In 2020–21, Will:

- had no dependent children
- had an income for MLS purposes
 - more than the single surcharge threshold of \$90,000 but
 - less than the family surcharge threshold of \$180,000. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#).)
- and his partner Louisa
 - did not have any private patient hospital cover
 - were not in a Medicare exemption category.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Will answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
 - Will and his partner Louisa did not have any private patient hospital cover for any days in 2020–21.
 - Will answers **No**.
- myTax shows:
 - the 'You may have to pay the Medicare levy surcharge' alert message
 - the **Number of days you do not have to pay the surcharge** entry box.

Will works out the number of days he doesn't have to pay the surcharge.

- **Number of days Will was single:**
 - Will was single for the period **1 July 2020 to 16 March 2021**.
 - Will must compare his **own income** for MLS purposes with the single surcharge threshold of \$90,000.
 - As Will's own income for MLS purposes was more than the single surcharge threshold, he is liable for MLS for this period.
- **Number of days Will was married to Louisa living as a family:**
 - Will and Louisa were living together as a family from **17 March 2020 until 30 June 2020**.
 - Will doesn't use Louisa's income to compare to the threshold because he was a member of a family for only part of the year.

- Will must compare his **own income** for MLS purposes with the family surcharge threshold for his circumstances (\$180,000).
- As Will's own income for MLS purposes was less than the family surcharge threshold, he does not have to pay the surcharge for this period – from **17 March 2021** to **30 June 2021**.
- To work out the number of days, he uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 17/03/2021
 - Period end date – 30/06/2021
 - The result is **106** days.

Will enters **106** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To see more examples, go to [Examples](#).
- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

In 2020–21, your income for MLS purposes was more than \$180,000 (plus \$1,500 for each dependent child after the first).

Use this if your income for the whole income year was more than \$180,000 (plus \$1,500 for each dependent child after the first) and you:

- had a spouse for **only part of the income year** because you had a new spouse or separated from your spouse or

- became or ceased to be a sole parent.

If this is not you, return to [Work out the number of days](#).

Notes:

- For any days you are **single and did not have dependent children**, answer all the following questions just for you.
- Your dependants include a spouse and any dependent children.

Follow the steps below to work out the **number of days you do not have to pay the surcharge**.

Step 1

For **any days in 2020–21**, did you and all your dependants (if any) have an [appropriate level of private patient hospital cover](#)?

This might apply if you and all your dependants (if any) had cover for only some days in 2020–21 because part way through the year:

- you took out or cancelled private health insurance
- dependants were added or removed from the policy.

Note: If you and all your dependants (if any) had cover for **all days in 2020–21**, go to [Completing this section \(step 1\)](#) answer 'Yes' and follow the instructions.

Yes – go to step 2.

No – go to step 3.

Step 2

Work out the number of days when you and all your dependants (if any) had an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 5.

When working out the number of days:

- You can use our **Calculate days** tool.
- The **start date** can't be before 1 July 2020.
- The **end date** can't be after 30 June 2021.

Go to step 3.

Step 3

For **any days in 2020–21**, were you and all your dependants (if any) in a Medicare levy exemption category?

Yes – go to step 4.

No – go to step 5.

Step 4

Work out the number of days when you and all your dependants (if any):

- were in a Medicare levy exemption category
- did not also have an appropriate level of private patient hospital cover.

Retain the number as you will need it for step 5.

When working out the number of days:

- You can use our **Calculate days** tool.
- The **start date** can't be before 1 July 2020.
- The **end date** can't be after 30 June 2021.

Note: Your dates should not include any days when you and all your dependants (if any) also had an appropriate level of private patient hospital cover.

Go to step 5.

Step 5

You don't have to pay the Medicare levy surcharge for any days in 2020–21 you and all your dependants (if any):

- had an appropriate level of private patient hospital cover (Step 2), or
- were in a Medicare levy exemption category only (Step 4).

Add together the **total** the number of days calculated at **Step 2** and **Step 4**. **Enter** the number at **Number of days you do not have to pay the surcharge**.

If the total number of days calculated is:

- more than 365, check your calculations, overlapping days should only be counted once. See [Overlap of days](#).

- 0 (zero), enter 0 as the entry box can't be blank.

Go to [Completing this section \(step 4\)](#).

Example – working out the number of days

Use the following examples to help you work out the **number of days you do not have to pay the surcharge**.

- [Example 10](#) – Married during the year, income more than \$180,000 (plus \$1,500 for each dependent child after the first), taxpayer had private patient hospital cover but dependants did not, no one was in a Medicare exemption category.

Next steps

- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

Example 10 – Married during the year, income more than \$180,000 (plus \$1,500 for each dependent child after the first), taxpayer had private patient hospital cover but dependants did not, no one was in a Medicare exemption category.

Paul was single and had no dependants until he married Joanne on **15 December 2020**. At that time, Joanne's 4 children became Paul's dependants as they lived in the same house and he contributed to their support.

In 2020–21, Paul:

- had an income for MLS purposes more than the family surcharge threshold of \$184,500. (If you had a different number of dependent children see [Your family MLS surcharge threshold – work it out](#)).
- had private patient hospital cover, but his dependants did not.
- and his dependants were not in a Medicare levy exemption category.

In myTax at the **Medicare levy surcharge (MLS)** heading:

- Paul answers the question **Were you and all your dependants covered by an appropriate level of private patient hospital cover from 1 July 2020 to 30 June 2021?**
- Paul had private patient hospital cover, but his dependants did not have cover for the any of 2020–21.
 - Paul answers **No**.
- myTax shows:
 - the 'You may have to pay the Medicare levy surcharge' alert message
 - the **Number of days you do not have to pay the surcharge** entry box.

Paul works out the number of days he doesn't have to pay the surcharge. Paul must consider his cover together with his relationship and dependency status.

- **Number of days Paul was single and had private patient hospital cover for himself:**
 - Paul does not have to pay the surcharge for the days he was single and had private patient hospital cover – from **1 July 2020 to 15 December 2020**.
 - To work out the number of days, he uses our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/07/2020
 - Period end date – 15/12/2020
 - The result is **168** days.
- **Number of days Paul was married with dependants and had private patient hospital cover just for himself:**

- Paul and Joanne were married with dependent children and were living together as a family from **15 December 2020** until **30 June 2021**.
- Paul doesn't use Joanne's income to compare to the threshold because he was a member of a family for only part of the year.
- Paul must compare his **own income** for MLS purposes with the family surcharge threshold for their circumstances (\$184,500).
- Paul has to pay the surcharge for this period as:
 - his own income for MLS purposes was more than their family surcharge threshold of \$184,500, and
 - all his dependants (Joanne and dependent children) did not have private patient hospital cover.

Paul enters **168** into myTax at **Number of days you do not have to pay the surcharge**.

Next steps

- To continue to work out and enter the **Number of days you do not have to pay the surcharge**, go to the [steps](#).
- If you have entered into myTax the **Number of days you do not have to pay the surcharge**, go to [Completing this section \(step 4\)](#).

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Your family MLS surcharge threshold – work it out

Last updated 7 February 2022

To work out the correct family surcharge threshold for your family, use one of the options below:

If you have **up to** 6 dependent children, use the reference list below:

- No dependent children, the family MLS surcharge threshold is \$180,000
- 1 dependent child, the family MLS surcharge threshold is \$180,000
- 2 dependent children, the family MLS surcharge threshold is \$181,500
- 3 dependent children, the family MLS surcharge threshold is \$183,000
- 4 dependent children, the family MLS surcharge threshold is \$184,500
- 5 dependent children, the family MLS surcharge threshold is \$186,000
- 6 dependent children, the family MLS surcharge threshold is \$187,500.

If you have 7 or more dependent children, use the following method to calculate the family MLS surcharge threshold:

- The number of dependent children in your family **less** one
- Multiply by \$1,500
- Add to base family MLS surcharge threshold of \$180,000.

Example: Work out your family MLS surcharge threshold when the number of dependent children in the family is seven (7).

- $7 - 1 = 6$
- $6 \times \$1,500 = \$9,000$
- The base family MLS surcharge threshold = \$180,000
- $\$9,000 + \$180,000 = \mathbf{\$189,000}$

Overlap of days when you don't have to pay MLS – Calculating the number of days

Last updated 7 February 2022

You may find that you have an overlap of days when you don't have to pay the MLS.

Example – Overlap

An example is where you and your dependants (if applicable):

- had private patient hospital cover from the start of the year until cancelling it on **1 February 2021**, and
- were in a Medicare levy exemption category from **15 January 2021** to the end of the financial year.
- When calculating the number of days, you would double-count some days if you included the overlapping period – **15 January to 1 February 2021**.

Where there is an overlap, you work out the number of days you don't have to pay the surcharge as follows:

- **Number of days with private patient hospital cover**
 - You do not have to pay the surcharge for the days that you and all your dependants (if applicable) had private patient hospital cover – from **1 July 2020** to **1 February 2021**.
 - To work out the number of days, you use our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 01/07/2020
 - Period end date – 01/02/2021
 - The result is **216** days.
- **Number of days in a Medicare levy exemption category**

- You do not have to pay the surcharge for the days that you and all your dependants (if applicable) were in a Medicare levy exemption category **excluding** the days you also had private patient hospital cover (counted above) – from **2 February 2021 to 30 June 2021**.
- To work out the number of days, you use our **Calculate days** tool (you may prefer another calculation method) and enters the following:
 - Period start date – 02/02/2021
 - Period end date – 30/06/2021
 - The result is **149** days.

Add the number of days calculated for the two periods which is $216 + 149 = \mathbf{365}$.

You would enter the total of **365** into myTax at **Number of days you do not have to pay the surcharge**.

QC 65553

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