

PART 1 - TABLE 'D' - ANNUAL

FROM £700 to £15799

ANNUAL	SOCIAL INSURANCE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE
PAY	EMPLOYEE	EMPLOYER	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18
700 - 3146	314.60																			
3147 - 4719	10% Earnings																			
4720 - 10439	10% Earnings																			
10440 - 11000	10% Earnings																			
11000 - 11099	1105.00																			
11100 - 11199	1115.00																			
11200 - 11299	1125.00																			
11300 - 11399	1135.00																			
11400 - 11499	1145.00																			
11500 - 11599	1155.00																			
11600 - 11699	1165.00																			
11700 - 11799	1175.00																			
11800 - 11899	1185.00																			
11900 - 11999	1195.00																			
12000 - 12099	1205.00																			
12100 - 12199	1215.00																			
12200 - 12299	1225.00																			
12300 - 12399	1235.00																			
12400 - 12499	1245.00																			
12500 - 12599	1255.00	2087.80	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00	821.00	804.00	787.00	770.00	753.00	736.00
12600 - 12699	1265.00	2087.80	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00	821.00	804.00	787.00	770.00	753.00
12700 - 12799	1275.00	2087.80	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00	821.00	804.00	787.00	770.00
12800 - 12899	1285.00	2087.80	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00	821.00	804.00	787.00
12900 - 12999	1295.00	2087.80	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00	821.00	804.00
13000 - 13099	1305.00	2087.80	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00	821.00
13100 - 13199	1315.00	2087.80	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00	838.00
13200 - 13299	1325.00	2087.80	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00	855.00
13300 - 13399	1335.00	2087.80	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00	872.00
13400 - 13499	1345.00	2087.80	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00	889.00
13500 - 13599	1355.00	2087.80	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00	906.00
13600 - 13699	1365.00	2087.80	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00	923.00
13700 - 13799	1375.00	2087.80	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00	940.00
13800 - 13899	1385.00	2087.80	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00	957.00
13900 - 13999	1395.00	2087.80	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00	974.00
14000 - 14099	1405.00	2087.80	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00	991.00
14100 - 14199	1415.00	2087.80	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00	1008.00
14200 - 14299	1425.00	2087.80	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00	1025.00
14300 - 14399	1435.00	2087.80	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00	1042.00
14400 - 14499	1445.00	2087.80	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00	1059.00
14500 - 14599	1455.00	2087.80	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00	1076.00
14600 - 14699	1465.00	2087.80	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00	1093.00
14700 - 14799	1475.00	2087.80	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00	1110.00
14800 - 14899	1485.00	2087.80	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00	1127.00
14900 - 14999	1495.00	2087.80	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00	1144.00
15000 - 15099	1505.00	2087.80	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00	1161.00
15100 - 15199	1515.00	2087.80	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00	1178.00
15200 - 15299	1525.00	2087.80	1484.00	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00	1195.00
15300 - 15399	1535.00	2087.80	1501.00	1484.00	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00	1212.00
15400 - 15499	1545.00	2087.80	1518.00	1501.00	1484.00	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00	1229.00
15500 - 15599	1555.00	2087.80	1535.00	1518.00	1501.00	1484.00	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00	1246.00
15600 - 15699	1565.00	2087.80	1552.00	1535.00	1518.00	1501.00	1484.00	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00	1263.00
15700 - 15799	1573.00	2087.80	1569.00	1552.00	1535.00	1518.00	1501.00	1484.00	1467.00	1450.00	1433.00	1416.00	1399.00	1382.00	1365.00	1348.00	1331.00	1314.00	1297.00	1280.00

When applying these codes and incomes please contact the
 PAYE section on telephone 20074924 or email
paye@gibraltar.gov.gi

PART 1 - TABLE 'D' - ANNUAL

FROM £26200 to £29999

ANNUAL	SOCIAL INSURANCE		CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	
PAY	EMPLOYEE	EMPLOYER	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18
26200 - 26299	1573.00	2087.80	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00	4250.00	4211.00	4172.00	4133.00	4094.00	4055.00
26300 - 26399	1573.00	2087.80	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00	4250.00	4211.00	4172.00	4133.00	4094.00
26400 - 26499	1573.00	2087.80	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00	4250.00	4211.00	4172.00	4133.00
26500 - 26599	1573.00	2087.80	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00	4250.00	4211.00	4172.00
26600 - 26699	1573.00	2087.80	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00	4250.00	4211.00
26700 - 26799	1573.00	2087.80	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00	4250.00
26800 - 26899	1573.00	2087.80	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00	4289.00
26900 - 26999	1573.00	2087.80	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00	4328.00
27000 - 27099	1573.00	2087.80	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00	4367.00
27100 - 27199	1573.00	2087.80	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00	4406.00
27200 - 27299	1573.00	2087.80	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00	4445.00
27300 - 27399	1573.00	2087.80	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00	4484.00
27400 - 27499	1573.00	2087.80	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00	4523.00
27500 - 27599	1573.00	2087.80	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00	4562.00
27600 - 27699	1573.00	2087.80	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00	4601.00
27700 - 27799	1573.00	2087.80	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00	4640.00
27800 - 27899	1573.00	2087.80	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00	4679.00
27900 - 27999	1573.00	2087.80	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00	4718.00
28000 - 28099	1573.00	2087.80	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00	4757.00
28100 - 28199	1573.00	2087.80	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00	4796.00
28200 - 28299	1573.00	2087.80	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00	4835.00
28300 - 28399	1573.00	2087.80	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00	4874.00
28400 - 28499	1573.00	2087.80	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00	4913.00
28500 - 28599	1573.00	2087.80	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00	4952.00
28600 - 28699	1573.00	2087.80	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00	4991.00
28700 - 28799	1573.00	2087.80	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00	5030.00
28800 - 28899	1573.00	2087.80	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00	5069.00
28900 - 28999	1573.00	2087.80	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00	5108.00
29000 - 29099	1573.00	2087.80	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00	5147.00
29100 - 29199	1573.00	2087.80	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00	5186.00
29200 - 29299	1573.00	2087.80	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00	5225.00
29300 - 29399	1573.00	2087.80	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00	5264.00
29400 - 29499	1573.00	2087.80	5966.00	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00	5303.00
29500 - 29599	1573.00	2087.80	6005.00	5966.00	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00	5342.00
29600 - 29699	1573.00	2087.80	6044.00	6005.00	5966.00	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00	5381.00
29700 - 29799	1573.00	2087.80	6083.00	6044.00	6005.00	5966.00	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00	5420.00
29800 - 29899	1573.00	2087.80	6122.00	6083.00	6044.00	6005.00	5966.00	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00	5459.00
29900 - 29999	1573.00	2087.80	6161.00	6122.00	6083.00	6044.00	6005.00	5966.00	5927.00	5888.00	5849.00	5810.00	5771.00	5732.00	5693.00	5654.00	5615.00	5576.00	5537.00	5498.00

1. For any amount in excess of £29,999 deduct at the rate of 39%.
2. Add the amount of tax payable on £29,999 as per the tax tables, and an additional £300 (to adjust the previously included tax credit) to arrive at the full tax liability.
3. Finally deduct the higher of either £300 or 2% of the full tax liability to arrive at the final tax liability