

DAILY PART 1 TABLE - CODES 1 TO 18

FROM £1 to £81

DAILY PAY	ANNUAL	CODE 01	CODE 02	CODE 03	CODE 04	CODE 05	CODE 06	CODE 07	CODE 08	CODE 09	CODE 10	CODE 11	CODE 12	CODE 13	CODE 14	CODE 15	CODE 16	CODE 17	CODE 18
1 - 30		When applying these codes and incomes please contact the PAYE section on telephone 20074924 or email paye@gibraltar.gov.gi														.27	.23	.18	.13
31	11315															.84	.80	.75	.70
32	11680															1.41	1.37	1.32	1.27
33	12045															1.98	1.94	1.89	1.84
34	12410	2.74	2.70	2.65	2.60	2.56	2.51	2.46	2.42	2.37	2.32	2.28	2.23	2.18	2.14	2.26	2.21	2.17	2.12
35	12775	2.91	2.87	2.82	2.77	2.73	2.68	2.63	2.59	2.54	2.49	2.45	2.40	2.35	2.31	2.43	2.38	2.34	2.29
36	13140	3.08	3.04	2.99	2.94	2.90	2.85	2.80	2.76	2.71	2.66	2.62	2.57	2.52	2.48	2.60	2.55	2.51	2.46
37	13505	3.25	3.21	3.16	3.11	3.07	3.02	2.97	2.93	2.88	2.83	2.79	2.74	2.69	2.65	2.77	2.72	2.68	2.63
38	13870	3.42	3.38	3.33	3.28	3.24	3.19	3.14	3.10	3.05	3.00	2.96	2.91	2.86	2.82	2.94	2.89	2.85	2.80
39	14235	3.59	3.55	3.50	3.45	3.41	3.36	3.31	3.27	3.22	3.17	3.13	3.08	3.03	2.99	3.11	3.06	3.02	2.97
40	14600	3.76	3.72	3.67	3.62	3.58	3.53	3.48	3.44	3.39	3.34	3.30	3.25	3.20	3.16	3.28	3.23	3.19	3.14
41	14965	3.93	3.89	3.84	3.79	3.75	3.70	3.65	3.61	3.56	3.51	3.47	3.42	3.37	3.33	3.45	3.40	3.36	3.31
42	15330	4.10	4.06	4.01	3.96	3.92	3.87	3.82	3.78	3.73	3.68	3.64	3.59	3.54	3.50	3.62	3.57	3.53	3.48
43	15695	4.27	4.23	4.18	4.13	4.09	4.04	3.99	3.95	3.90	3.85	3.81	3.76	3.71	3.67	3.79	3.74	3.70	3.65
44	16060	4.44	4.40	4.35	4.30	4.26	4.21	4.16	4.12	4.07	4.02	3.98	3.93	3.88	3.84	3.96	3.91	3.87	3.82
45	16425	4.61	4.57	4.52	4.47	4.43	4.38	4.33	4.29	4.24	4.19	4.15	4.10	4.05	4.01	4.13	4.08	4.04	3.99
46	16790	4.78	4.74	4.69	4.64	4.60	4.55	4.50	4.46	4.41	4.36	4.32	4.27	4.22	4.18	4.30	4.25	4.21	4.16
47	17155	4.95	4.91	4.86	4.81	4.77	4.72	4.67	4.63	4.58	4.53	4.49	4.44	4.39	4.35	4.47	4.42	4.38	4.33
48	17520	5.12	5.08	5.03	4.98	4.94	4.89	4.84	4.80	4.75	4.70	4.66	4.61	4.56	4.52	4.64	4.59	4.55	4.50
49	17885	5.29	5.25	5.20	5.15	5.11	5.06	5.01	4.97	4.92	4.87	4.83	4.78	4.73	4.69	4.81	4.76	4.72	4.67
50	18250	5.46	5.42	5.37	5.32	5.28	5.23	5.18	5.14	5.09	5.04	5.00	4.95	4.90	4.86	4.98	4.93	4.89	4.84
51	18615	5.63	5.59	5.54	5.49	5.45	5.40	5.35	5.31	5.26	5.21	5.17	5.12	5.07	5.03	5.15	5.10	5.06	5.01
52	18980	5.80	5.76	5.71	5.66	5.62	5.57	5.52	5.48	5.43	5.38	5.34	5.29	5.24	5.20	5.32	5.27	5.23	5.18
53	19345	5.97	5.93	5.88	5.83	5.79	5.74	5.69	5.65	5.60	5.55	5.51	5.46	5.41	5.37	5.49	5.44	5.39	5.35
54	19710	6.14	6.09	6.05	6.00	5.95	5.91	5.86	5.81	5.77	5.72	5.67	5.63	5.58	5.53	5.65	5.60	5.56	5.51
55	20075	6.33	6.27	6.22	6.17	6.13	6.08	6.03	5.99	5.94	5.89	5.85	5.80	5.75	5.71	5.83	5.78	5.74	5.69
56	20440	6.52	6.46	6.41	6.36	6.31	6.26	6.21	6.16	6.11	6.06	6.02	5.97	5.92	5.88	6.00	5.95	5.91	5.86
57	20805	6.71	6.65	6.60	6.55	6.50	6.45	6.40	6.35	6.30	6.25	6.21	6.16	6.11	6.07	6.19	6.14	6.09	6.04
58	21170	6.90	6.84	6.79	6.74	6.69	6.64	6.59	6.54	6.49	6.44	6.40	6.35	6.30	6.26	6.38	6.33	6.28	6.23
59	21535	7.09	7.03	6.98	6.93	6.88	6.83	6.78	6.73	6.68	6.63	6.59	6.54	6.49	6.45	6.57	6.52	6.47	6.42
60	21900	7.28	7.22	7.17	7.12	7.07	7.02	6.97	6.92	6.87	6.82	6.78	6.73	6.68	6.64	6.76	6.71	6.66	6.61
61	22265	7.47	7.41	7.36	7.31	7.26	7.21	7.16	7.11	7.06	7.01	6.97	6.92	6.87	6.83	6.95	6.90	6.85	6.80
62	22630	7.66	7.60	7.55	7.50	7.45	7.40	7.35	7.30	7.25	7.20	7.16	7.11	7.06	7.02	7.14	7.09	7.04	6.99
63	22995	7.85	7.79	7.74	7.69	7.64	7.59	7.54	7.49	7.44	7.39	7.35	7.30	7.25	7.21	7.33	7.28	7.23	7.18
64	23360	8.04	7.98	7.93	7.88	7.83	7.78	7.73	7.68	7.63	7.58	7.54	7.49	7.44	7.40	7.52	7.47	7.42	7.37
65	23725	8.23	8.17	8.12	8.07	8.02	7.97	7.92	7.87	7.82	7.77	7.73	7.68	7.63	7.59	7.71	7.66	7.61	7.56
66	24090	8.42	8.36	8.31	8.26	8.21	8.16	8.11	8.06	8.01	7.96	7.92	7.87	7.82	7.78	7.90	7.85	7.80	7.75
67	24455	8.61	8.55	8.50	8.45	8.40	8.35	8.30	8.25	8.20	8.15	8.11	8.06	8.01	7.97	8.09	8.04	7.99	7.94
68	24820	8.80	8.74	8.69	8.64	8.59	8.54	8.49	8.44	8.39	8.34	8.30	8.25	8.20	8.16	8.28	8.23	8.18	8.13
69	25185	8.99	8.93	8.88	8.83	8.78	8.73	8.68	8.63	8.58	8.53	8.49	8.44	8.39	8.35	8.47	8.42	8.37	8.32
70	25550	9.18	9.12	9.07	9.02	8.97	8.92	8.87	8.82	8.77	8.72	8.68	8.63	8.58	8.54	8.66	8.61	8.56	8.51
71	25915	9.37	9.31	9.26	9.21	9.16	9.11	9.06	9.01	8.96	8.91	8.87	8.82	8.77	8.73	8.85	8.80	8.75	8.70
72	26280	9.56	9.50	9.45	9.40	9.35	9.30	9.25	9.20	9.15	9.10	9.06	9.01	8.96	8.92	9.04	8.99	8.94	8.89
73	26645	9.75	9.69	9.64	9.59	9.54	9.49	9.44	9.39	9.34	9.29	9.25	9.20	9.15	9.11	9.23	9.18	9.13	9.08
74	27010	9.94	9.88	9.83	9.78	9.73	9.68	9.63	9.58	9.53	9.48	9.44	9.39	9.34	9.30	9.42	9.37	9.32	9.27
75	27375	10.13	10.07	10.02	9.97	9.92	9.87	9.82	9.77	9.72	9.67	9.63	9.58	9.53	9.49	9.61	9.56	9.51	9.46
76	27740	10.32	10.26	10.21	10.16	10.11	10.06	10.01	9.96	9.91	9.86	9.82	9.77	9.72	9.68	9.80	9.75	9.70	9.65
77	28105	10.51	10.45	10.40	10.35	10.30	10.25	10.20	10.15	10.10	10.05	10.01	9.96	9.91	9.87	9.99	9.94	9.89	9.84
78	28470	10.70	10.64	10.59	10.54	10.49	10.44	10.39	10.34	10.29	10.24	10.20	10.15	10.10	10.06	10.18	10.13	10.08	10.03
79	28835	10.89	10.83	10.78	10.73	10.68	10.63	10.58	10.53	10.48	10.43	10.39	10.34	10.29	10.25	10.37	10.32	10.27	10.22
80	29200	11.08	11.02	10.97	10.92	10.87	10.82	10.77	10.72	10.67	10.62	10.58	10.53	10.48	10.44	10.56	10.51	10.46	10.41
81	29565	11.27	11.21	11.16	11.11	11.06	11.01	10.96	10.91	10.86	10.81	10.77	10.72	10.67	10.63	10.75	10.70	10.65	10.60

DAILY PART 1 TABLE - CODES 1 TO 18

FROM £82 to £99

DAILY PAY	ANNUAL	CODE 01	CODE 02	CODE 03	CODE 04	CODE 05	CODE 06	CODE 07	CODE 08	CODE 09	CODE 10	CODE 11	CODE 12	CODE 13	CODE 14	CODE 15	CODE 16	CODE 17	CODE 18
82	29930	16.86	16.75	16.64	16.54	16.43	16.32	16.22	16.11	16.00	15.90	15.79	15.68	15.58	15.47	15.36	15.26	15.15	15.04
83	30295	17.25	17.14	17.03	16.93	16.82	16.71	16.61	16.50	16.39	16.29	16.18	16.07	15.97	15.86	15.75	15.65	15.54	15.43
84	30660	17.64	17.53	17.42	17.32	17.21	17.10	17.00	16.89	16.78	16.68	16.57	16.46	16.36	16.25	16.14	16.04	15.93	15.82
85	31025	18.03	17.92	17.81	17.71	17.60	17.49	17.39	17.28	17.17	17.07	16.96	16.85	16.75	16.64	16.53	16.43	16.32	16.21
86	31390	18.42	18.31	18.20	18.10	17.99	17.88	17.78	17.67	17.56	17.46	17.35	17.24	17.14	17.03	16.92	16.82	16.71	16.60
87	31755	18.81	18.70	18.59	18.49	18.38	18.27	18.17	18.06	17.95	17.85	17.74	17.63	17.53	17.42	17.31	17.21	17.10	16.99
88	32120	19.20	19.09	18.98	18.88	18.77	18.66	18.56	18.45	18.34	18.24	18.13	18.02	17.92	17.81	17.70	17.60	17.49	17.38
89	32485	19.59	19.48	19.37	19.27	19.16	19.05	18.95	18.84	18.73	18.63	18.52	18.41	18.31	18.20	18.09	17.99	17.88	17.77
90	32850	19.98	19.87	19.76	19.66	19.55	19.44	19.34	19.23	19.12	19.02	18.91	18.80	18.70	18.59	18.48	18.38	18.27	18.16
91	33215	20.37	20.26	20.15	20.05	19.94	19.83	19.73	19.62	19.51	19.41	19.30	19.19	19.09	18.98	18.87	18.77	18.66	18.55
92	33580	20.76	20.65	20.54	20.44	20.33	20.22	20.12	20.01	19.90	19.80	19.69	19.58	19.48	19.37	19.26	19.16	19.05	18.94
93	33945	21.15	21.04	20.93	20.83	20.72	20.61	20.51	20.40	20.29	20.19	20.08	19.97	19.87	19.76	19.65	19.55	19.44	19.33
94	34310	21.54	21.43	21.32	21.22	21.11	21.00	20.90	20.79	20.68	20.58	20.47	20.36	20.26	20.15	20.04	19.94	19.83	19.72
95	34675	21.93	21.82	21.71	21.61	21.50	21.39	21.29	21.18	21.07	20.97	20.86	20.75	20.65	20.54	20.43	20.33	20.22	20.11
96	35040	22.32	22.21	22.10	22.00	21.89	21.78	21.68	21.57	21.46	21.36	21.25	21.14	21.04	20.93	20.82	20.72	20.61	20.50
97	35405	22.71	22.60	22.49	22.39	22.28	22.17	22.07	21.96	21.85	21.75	21.64	21.53	21.43	21.32	21.21	21.11	21.00	20.89
98	35770	23.10	22.99	22.88	22.78	22.67	22.56	22.46	22.35	22.24	22.14	22.03	21.92	21.82	21.71	21.60	21.50	21.39	21.28
99	36135	23.49	23.38	23.27	23.17	23.06	22.95	22.85	22.74	22.63	22.53	22.42	22.31	22.21	22.10	21.99	21.89	21.78	21.67

No deduction for social insurance has been included in this table since the deductions are calculated on the number of weeks irrespective of the number of days worked within each week.

1. For any amount in excess of £99 deduct at the rate of 39%.
2. Add the amount of tax payable on £99 as per the tax tables, and an additional £0.83 (to adjust the previously included tax credit) to arrive at the full tax liability.
3. Finally deduct the higher of either £0.83 or 2% of the full tax liability to arrive at the final tax liability