

PART 1 - TABLE 'B' - WEEKLY

FROM £20 to £260

WEEKLY	SOCIAL INSURANCE		CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	
PAY	EMPLOYEE	EMPLOYER	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	
20 - 60	6.05	18.15	When applying these codes and incomes please contact the PAYE section on telephone 20074924 or email paye@gibraltar.gov.gi																		
61 - 90	10% Earnings	18.15																			
91 - 200	10% Earnings	20% Earnings																			
201 - 211	10% Earnings	40.15																			
212 - 213	21.25	40.15																			
213 - 214	21.35	40.15																			
214 - 215	21.45	40.15																			
215 - 216	21.55	40.15																			
216 - 217	21.65	40.15																			
217 - 218	21.75	40.15																			
218 - 219	21.85	40.15																			
219 - 220	21.95	40.15	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
220 - 221	22.05	40.15	2.01	1.68	1.35	.94	.45	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
221 - 222	22.15	40.15	2.58	2.25	1.92	1.51	1.02	.53	.04	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
222 - 223	22.25	40.15	3.15	2.82	2.49	2.08	1.59	1.10	.61	.12	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
223 - 224	22.35	40.15	3.72	3.39	3.06	2.65	2.16	1.67	1.18	.69	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
224 - 225	22.45	40.15	4.29	3.96	3.63	3.22	2.73	2.24	1.75	1.26	.77	.28	.00	.00	.00	.00	.00	.00	.00	.00	.00
225 - 226	22.55	40.15	4.86	4.53	4.20	3.79	3.30	2.81	2.32	1.83	1.34	.85	.36	.00	.00	.00	.00	.00	.00	.00	.00
226 - 227	22.65	40.15	5.43	5.10	4.77	4.36	3.87	3.38	2.89	2.40	1.91	1.42	.93	.44	.00	.00	.00	.00	.00	.00	.00
227 - 228	22.75	40.15	6.00	5.67	5.34	4.93	4.44	3.95	3.46	2.97	2.48	1.99	1.50	1.01	.52	.03	.00	.00	.00	.00	.00
228 - 229	22.85	40.15	6.57	6.24	5.91	5.50	5.01	4.52	4.03	3.54	3.05	2.56	2.07	1.58	1.09	.60	.11	.00	.00	.00	.00
229 - 230	22.95	40.15	7.14	6.81	6.48	6.07	5.58	5.09	4.60	4.11	3.62	3.13	2.64	2.15	1.66	1.17	.68	.21	.00	.00	.00
230 - 231	23.05	40.15	7.71	7.38	7.05	6.64	6.15	5.66	5.17	4.68	4.19	3.70	3.21	2.72	2.23	1.74	1.25	.76	.35	.00	.00
231 - 232	23.15	40.15	8.28	7.95	7.62	7.21	6.72	6.23	5.74	5.25	4.76	4.27	3.78	3.29	2.80	2.31	1.82	1.33	.89	.49	.00
232 - 233	23.25	40.15	8.85	8.52	8.19	7.78	7.29	6.80	6.31	5.82	5.33	4.84	4.35	3.86	3.37	2.88	2.39	1.90	1.43	1.03	.00
233 - 234	23.35	40.15	9.42	9.09	8.76	8.35	7.86	7.37	6.88	6.39	5.90	5.41	4.92	4.43	3.94	3.45	2.96	2.47	1.98	1.57	.00
234 - 235	23.45	40.15	9.99	9.66	9.33	8.92	8.43	7.94	7.45	6.96	6.47	5.98	5.49	5.00	4.51	4.02	3.53	3.04	2.55	2.11	.00
235 - 236	23.55	40.15	10.56	10.23	9.90	9.49	9.00	8.51	8.02	7.53	7.04	6.55	6.06	5.57	5.08	4.59	4.10	3.61	3.12	2.65	.00
236 - 237	23.65	40.15	11.13	10.80	10.47	10.06	9.57	9.08	8.59	8.10	7.61	7.12	6.63	6.14	5.65	5.16	4.67	4.18	3.69	3.20	.00
237 - 238	23.75	40.15	11.70	11.37	11.04	10.63	10.14	9.65	9.16	8.67	8.18	7.69	7.20	6.71	6.22	5.73	5.24	4.75	4.26	3.77	.00
238 - 239	23.85	40.15	12.27	11.94	11.61	11.20	10.71	10.22	9.73	9.24	8.75	8.26	7.77	7.28	6.79	6.30	5.81	5.32	4.83	4.34	.00
239 - 240	23.95	40.15	12.84	12.51	12.18	11.77	11.28	10.79	10.30	9.81	9.32	8.83	8.34	7.85	7.36	6.87	6.38	5.89	5.40	4.91	.00
240 - 241	24.05	40.15	13.41	13.08	12.75	12.34	11.85	11.36	10.87	10.38	9.89	9.40	8.91	8.42	7.93	7.44	6.95	6.46	5.97	5.48	.00
241 - 242	24.15	40.15	13.85	13.53	13.20	12.79	12.30	11.81	11.32	10.83	10.34	9.85	9.36	8.87	8.38	7.89	7.40	6.91	6.42	5.93	.00
242 - 243	24.25	40.15	14.02	13.70	13.37	12.96	12.47	11.98	11.49	11.00	10.51	10.02	9.53	9.04	8.55	8.06	7.57	7.08	6.59	6.10	.00
243 - 244	24.35	40.15	14.19	13.87	13.54	13.13	12.64	12.15	11.66	11.17	10.68	10.19	9.70	9.21	8.72	8.23	7.74	7.25	6.76	6.27	.00
244 - 245	24.45	40.15	14.36	14.04	13.71	13.30	12.81	12.32	11.83	11.34	10.85	10.36	9.87	9.38	8.89	8.40	7.91	7.42	6.93	6.44	.00
245 - 246	24.55	40.15	14.53	14.21	13.88	13.47	12.98	12.49	12.00	11.51	11.02	10.53	10.04	9.55	9.06	8.57	8.08	7.59	7.10	6.61	.00
246 - 247	24.65	40.15	14.70	14.38	14.05	13.64	13.15	12.66	12.17	11.68	11.19	10.70	10.21	9.72	9.23	8.74	8.25	7.76	7.27	6.78	.00
247 - 248	24.75	40.15	14.87	14.55	14.22	13.81	13.32	12.83	12.34	11.85	11.36	10.87	10.38	9.89	9.40	8.91	8.42	7.93	7.44	6.95	.00
248 - 249	24.85	40.15	15.04	14.72	14.39	13.98	13.49	13.00	12.51	12.02	11.53	11.04	10.55	10.06	9.57	9.08	8.59	8.10	7.61	7.12	.00
249 - 250	24.95	40.15	15.21	14.89	14.56	14.15	13.66	13.17	12.68	12.19	11.70	11.21	10.72	10.23	9.74	9.25	8.76	8.27	7.78	7.29	.00
250 - 251	25.05	40.15	15.38	15.06	14.73	14.32	13.83	13.34	12.85	12.36	11.87	11.38	10.89	10.40	9.91	9.42	8.93	8.44	7.95	7.46	.00
251 - 252	25.15	40.15	15.55	15.23	14.90	14.49	14.00	13.51	13.02	12.53	12.04	11.55	11.06	10.57	10.08	9.59	9.10	8.61	8.12	7.63	.00
252 - 253	25.25	40.15	15.72	15.40	15.07	14.66	14.17	13.68	13.19	12.70	12.21	11.72	11.23	10.74	10.25	9.76	9.27	8.78	8.29	7.80	.00
253 - 254	25.35	40.15	15.89	15.57	15.24	14.83	14.34	13.85	13.36	12.87	12.38	11.89	11.40	10.91	10.42	9.93	9.44	8.95	8.46	7.97	.00
254 - 255	25.45	40.15	16.06	15.74	15.41	15.00	14.51	14.02	13.53	13.04	12.55	12.06	11.57	11.08	10.59	10.10	9.61	9.12	8.63	8.14	.00
255 - 256	25.55	40.15	16.23	15.91	15.58	15.17	14.68	14.19	13.70	13.21	12.72	12.23	11.74	11.25	10.76	10.27	9.78	9.29	8.80	8.31	.00
256 - 257	25.65	40.15	16.40	16.08	15.75	15.34	14.85	14.36	13.87	13.38	12.89	12.40	11.91	11.42	10.93	10.44	9.95	9.46	8.97	8.48	.00
257 - 258	25.75	40.15	16.57	16.25	15.92	15.51	15.02	14.53	14.04	13.55	13.06	12.57	12.08	11.59	11.10	10.61	10.12	9.63	9.14	8.65	.00
258 - 259	25.85	40.15	16.74	16.42	16.09	15.68	15.19	14.70	14.21	13.72	13.23	12.74	12.25	11.76	11.27	10.78	10.29	9.80	9.31	8.82	.00
259 - 260	25.95	40.15	16.91	16.59	16.26	15.85	15.36	14.87	14.38	13.89	13.40	12.91	12.42	11.93	11.44	10.95	10.46	9.97	9.48	8.99	.00

PART 1 - TABLE 'B' - WEEKLY

FROM £520 to £550

WEEKLY	SOCIAL INSURANCE		CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE
PAY	EMPLOYEE	EMPLOYER	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
520 - 521	30.25	40.15	83.35	82.60	81.85	80.91	79.79	78.66	77.54	76.41	75.29	74.16	73.04	71.91	70.79	69.66	68.54	67.41	66.29	65.16
521 - 522	30.25	40.15	83.74	82.99	82.24	81.30	80.18	79.05	77.93	76.80	75.68	74.55	73.43	72.30	71.18	70.05	68.93	67.80	66.68	65.55
522 - 523	30.25	40.15	84.13	83.38	82.63	81.69	80.57	79.44	78.32	77.19	76.07	74.94	73.82	72.69	71.57	70.44	69.32	68.19	67.07	65.94
523 - 524	30.25	40.15	84.52	83.77	83.02	82.08	80.96	79.83	78.71	77.58	76.46	75.33	74.21	73.08	71.96	70.83	69.71	68.58	67.46	66.33
524 - 525	30.25	40.15	84.91	84.16	83.41	82.47	81.35	80.22	79.10	77.97	76.85	75.72	74.60	73.47	72.35	71.22	70.10	68.97	67.85	66.72
525 - 526	30.25	40.15	85.30	84.55	83.80	82.86	81.74	80.61	79.49	78.36	77.24	76.11	74.99	73.86	72.74	71.61	70.49	69.36	68.24	67.11
526 - 527	30.25	40.15	85.69	84.94	84.19	83.25	82.13	81.00	79.88	78.75	77.63	76.50	75.38	74.25	73.13	72.00	70.88	69.75	68.63	67.50
527 - 528	30.25	40.15	86.08	85.33	84.58	83.64	82.52	81.39	80.27	79.14	78.02	76.89	75.77	74.64	73.52	72.39	71.27	70.14	69.02	67.89
528 - 529	30.25	40.15	86.47	85.72	84.97	84.03	82.91	81.78	80.66	79.53	78.41	77.28	76.16	75.03	73.91	72.78	71.66	70.53	69.41	68.28
529 - 530	30.25	40.15	86.86	86.11	85.36	84.42	83.30	82.17	81.05	79.92	78.80	77.67	76.55	75.42	74.30	73.17	72.05	70.92	69.80	68.67
530 - 531	30.25	40.15	87.25	86.50	85.75	84.81	83.69	82.56	81.44	80.31	79.19	78.06	76.94	75.81	74.69	73.56	72.44	71.31	70.19	69.06
531 - 532	30.25	40.15	87.64	86.89	86.14	85.20	84.08	82.95	81.83	80.70	79.58	78.45	77.33	76.20	75.08	73.95	72.83	71.70	70.58	69.45
532 - 533	30.25	40.15	88.03	87.28	86.53	85.59	84.47	83.34	82.22	81.09	79.97	78.84	77.72	76.59	75.47	74.34	73.22	72.09	70.97	69.84
533 - 534	30.25	40.15	88.42	87.67	86.92	85.98	84.86	83.73	82.61	81.48	80.36	79.23	78.11	76.98	75.86	74.73	73.61	72.48	71.36	70.23
534 - 535	30.25	40.15	88.81	88.06	87.31	86.37	85.25	84.12	83.00	81.87	80.75	79.62	78.50	77.37	76.25	75.12	74.00	72.87	71.75	70.62
535 - 536	30.25	40.15	89.20	88.45	87.70	86.76	85.64	84.51	83.39	82.26	81.14	80.01	78.89	77.76	76.64	75.51	74.39	73.26	72.14	71.01
536 - 537	30.25	40.15	89.59	88.84	88.09	87.15	86.03	84.90	83.78	82.65	81.53	80.40	79.28	78.15	77.03	75.90	74.78	73.65	72.53	71.40
537 - 538	30.25	40.15	89.98	89.23	88.48	87.54	86.42	85.29	84.17	83.04	81.92	80.79	79.67	78.54	77.42	76.29	75.17	74.04	72.92	71.79
538 - 539	30.25	40.15	90.37	89.62	88.87	87.93	86.81	85.68	84.56	83.43	82.31	81.18	80.06	78.93	77.81	76.68	75.56	74.43	73.31	72.18
539 - 540	30.25	40.15	90.76	90.01	89.26	88.32	87.20	86.07	84.95	83.82	82.70	81.57	80.45	79.32	78.20	77.07	75.95	74.82	73.70	72.57
540 - 541	30.25	40.15	91.15	90.40	89.65	88.71	87.59	86.46	85.34	84.21	83.09	81.96	80.84	79.71	78.59	77.46	76.34	75.21	74.09	72.96
541 - 542	30.25	40.15	91.54	90.79	90.04	89.10	87.98	86.85	85.73	84.60	83.48	82.35	81.23	80.10	78.98	77.85	76.73	75.60	74.48	73.35
542 - 543	30.25	40.15	91.93	91.18	90.43	89.49	88.37	87.24	86.12	84.99	83.87	82.74	81.62	80.49	79.37	78.24	77.12	75.99	74.87	73.74
543 - 544	30.25	40.15	92.32	91.57	90.82	89.88	88.76	87.63	86.51	85.38	84.26	83.13	82.01	80.88	79.76	78.63	77.51	76.38	75.26	74.13
544 - 545	30.25	40.15	92.71	91.96	91.21	90.27	89.15	88.02	86.90	85.77	84.65	83.52	82.40	81.27	80.15	79.02	77.90	76.77	75.65	74.52
545 - 546	30.25	40.15	93.10	92.35	91.60	90.66	89.54	88.41	87.29	86.16	85.04	83.91	82.79	81.66	80.54	79.41	78.29	77.16	76.04	74.91
546 - 547	30.25	40.15	93.49	92.74	91.99	91.05	89.93	88.80	87.68	86.55	85.43	84.30	83.18	82.05	80.93	79.80	78.68	77.55	76.43	75.30
547 - 548	30.25	40.15	93.88	93.13	92.38	91.44	90.32	89.19	88.07	86.94	85.82	84.69	83.57	82.44	81.32	80.19	79.07	77.94	76.82	75.69
548 - 549	30.25	40.15	94.27	93.52	92.77	91.83	90.71	89.58	88.46	87.33	86.21	85.08	83.96	82.83	81.71	80.58	79.46	78.33	77.21	76.08
549 - 550	30.25	40.15	94.66	93.91	93.16	92.22	91.10	89.97	88.85	87.72	86.60	85.47	84.35	83.22	82.10	80.97	79.85	78.72	77.60	76.47

1. For any amount in excess of £550 deduct at the rate of 39%.
2. Add the amount of tax payable on £550 as per the tax tables, and an additional £5.77 (to adjust the previously included tax credit) to arrive at the full tax liability.
3. Finally deduct the higher of either £5.77 or 2% of the full tax liability to arrive at the final tax liability