

**PART 2 - TABLE 'H' - DAILY**

DAILY PAY	TAX	DAILY PAY	TAX	DAILY PAY	TAX	DAILY PAY	TAX	DAILY PAY	TAX	DAILY PAY	TAX	DAILY PAY	TAX	DAILY PAY	TAX
1 - 28	.00	60	9.24	93	17.74	126	26.49	159	35.73	192	44.97	225	54.21	257	63.17
28	1.76	61	9.52	94	17.99	127	26.77	160	36.01	193	45.25	226	54.49	258	63.45
29	1.96	62	9.80	95	18.24	128	27.05	161	36.29	194	45.53	227	54.77	259	63.73
30	2.16	63	10.08	96	18.49	129	27.33	162	36.57	195	45.81	228	55.05	260	64.01
31	2.36	64	10.36	97	18.74	130	27.61	163	36.85	196	46.09	229	55.33	261	64.29
32	2.56	65	10.64	98	18.99	131	27.89	164	37.13	197	46.37	230	55.61	262	64.57
33	2.76	66	10.92	99	19.24	132	28.17	165	37.41	198	46.65	231	55.89	263	64.85
34	2.96	67	11.20	100	19.49	133	28.45	166	37.69	199	46.93	232	56.17	264	65.13
35	3.16	68	11.48	101	19.74	134	28.73	167	37.97	200	47.21	233	56.45	265	65.41
36	3.36	69	11.74	102	19.99	135	29.01	168	38.25	201	47.49	234	56.73	266	65.69
37	3.56	70	11.99	103	20.24	136	29.29	169	38.53	202	47.77	235	57.01	267	65.97
38	3.76	71	12.24	104	20.49	137	29.57	170	38.81	203	48.05	236	57.29	268	66.25
39	3.96	72	12.49	105	20.74	138	29.85	171	39.09	204	48.33	237	57.57	269	66.53
40	4.16	73	12.74	106	20.99	139	30.13	172	39.37	205	48.61	238	57.85	270	66.81
41	4.36	74	12.99	107	21.24	140	30.41	173	39.65	206	48.89	239	58.13	271	67.09
42	4.56	75	13.24	108	21.49	141	30.69	174	39.93	207	49.17	240	58.41	272	67.37
43	4.76	76	13.49	109	21.74	142	30.97	175	40.21	208	49.45	241	58.69	273	67.65
44	4.96	77	13.74	110	22.01	143	31.25	176	40.49	209	49.73	242	58.97	274	67.93
45	5.16	78	13.99	111	22.29	144	31.53	177	40.77	210	50.01	243	59.25	275	68.21
46	5.36	79	14.24	112	22.57	145	31.81	178	41.05	211	50.29	244	59.53	276	68.49
47	5.60	80	14.49	113	22.85	146	32.09	179	41.33	212	50.57	245	59.81	277	68.77
48	5.88	81	14.74	114	23.13	147	32.37	180	41.61	213	50.85	246	60.09	278	69.05
49	6.16	82	14.99	115	23.41	148	32.65	181	41.89	214	51.13	247	60.37	279	69.33
50	6.44	83	15.24	116	23.69	149	32.93	182	42.17	215	51.41	248	60.65	280	69.61
51	6.72	84	15.49	117	23.97	150	33.21	183	42.45	216	51.69	249	60.93	281	69.89
52	7.00	85	15.74	118	24.25	151	33.49	184	42.73	217	51.97	250	61.21	282	70.17
53	7.28	86	15.99	119	24.53	152	33.77	185	43.01	218	52.25	251	61.49	283	70.45
54	7.56	87	16.24	120	24.81	153	34.05	186	43.29	219	52.53	252	61.77	284	70.73
55	7.84	88	16.49	121	25.09	154	34.33	187	43.57	220	52.81	253	62.05	285	71.01
56	8.12	89	16.74	122	25.37	155	34.61	188	43.85	221	53.09	254	62.33	286	71.29
57	8.40	90	16.99	123	25.65	156	34.89	189	44.13	222	53.37	255	62.61	287	71.57
58	8.68	91	17.24	124	25.93	157	35.17	190	44.41	223	53.65	256	62.89	288	71.84
59	8.96	92	17.49	125	26.21	158	35.45	191	44.69	224	53.93				

If tax amount is in grey please contact the PAYE section on telephone 20074924 or email [paye.enquiries@gibraltar.gov.gi](mailto:paye.enquiries@gibraltar.gov.gi)

When taxing any bonuses please refer to Part 3 - Tax Deductions On Bonuses, Example 4, on pages 6 & 7 of the Notes for Guidance of Employers

**No deduction for social insurance has been included within Table 'H' since the deductions are calculated on the number of weeks irrespective of the number of days worked within each week.**

**Further guidance on how to operate the social insurance for daily rate workers is provided in the section on 'Guidance for Employers' in Tax Table Guidance Notes.**

For any amount in excess of £288 deduct at the following rates:

- next £1,082 per day @ 25%
- next £548 per day @ 18%
- balance @ 5%