

**FROM £700 to £15899**

ANNUAL PAY	SOCIAL INSURANCE EMPLOYEE	EMPLOYER	CODE 37	CODE 38	CODE 39	CODE 40	CODE 41	CODE 42	CODE 43	CODE 44	CODE 45	CODE 46	CODE 47	CODE 48	CODE 49	CODE 50	CODE 51	CODE 52
700 - 6760	676.00	1508.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6761 - 8377	10% Earnings	1508.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
8378 - 10999	10% Earnings	18% Earnings	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11000 - 11099	1105.00	1989.00	93.75	71.25	48.75	26.25	3.75	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11100 - 11199	1115.00	2007.00	108.75	86.25	63.75	41.25	18.75	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11200 - 11299	1125.00	2025.00	123.75	101.25	78.75	56.25	33.75	7.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11300 - 11399	1135.00	2043.00	138.75	116.25	93.75	71.25	48.75	22.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11400 - 11499	1145.00	2061.00	153.75	131.25	108.75	86.25	63.75	37.50	7.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
11500 - 11599	1155.00	2079.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11600 - 11699	1165.00	2097.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11700 - 11799	1175.00	2115.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11800 - 11899	1185.00	2133.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11900 - 11999	1195.00	2151.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12000 - 12099	1205.00	2169.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12100 - 12199	1215.00	2187.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12200 - 12299	1225.00	2205.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12300 - 12399	1235.00	2223.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12400 - 12499	1245.00	2241.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12500 - 12599	1255.00	2259.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12600 - 12699	1265.00	2277.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12700 - 12799	1275.00	2295.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12800 - 12899	1285.00	2313.00	31.06	4.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12900 - 12999	1295.00	2331.00	69.06	42.06	15.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
13000 - 13099	1305.00	2349.00	107.06	80.06	53.06	26.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
13100 - 13199	1315.00	2367.00	145.06	118.06	91.06	64.06	37.06	7.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
13200 - 13299	1325.00	2385.00	183.06	156.06	129.06	102.06	75.06	43.56	12.06	.00	.00	.00	.00	.00	.00	.00	.00	.00
13300 - 13399	1335.00	2403.00	221.06	194.06	167.06	140.06	113.06	81.56	47.06	17.06	.00	.00	.00	.00	.00	.00	.00	.00
13400 - 13499	1345.00	2421.00	259.06	232.06	205.06	178.06	151.06	119.56	83.56	52.06	22.06	.00	.00	.00	.00	.00	.00	.00
13500 - 13599	1355.00	2439.00	297.06	270.06	243.06	216.06	189.06	157.56	121.56	87.06	57.06	27.06	.00	.00	.00	.00	.00	.00
13600 - 13699	1365.00	2457.00	335.06	308.06	281.06	254.06	227.06	195.56	159.56	123.56	92.06	62.06	32.06	2.06	.00	.00	.00	.00
13700 - 13799	1375.00	2475.00	373.06	346.06	319.06	292.06	265.06	233.56	197.56	161.56	127.06	97.06	67.06	37.06	7.06	.00	.00	.00
13800 - 13899	1385.00	2493.00	411.06	384.06	357.06	330.06	303.06	271.56	235.56	199.56	163.56	132.06	102.06	72.06	42.06	12.06	.00	.00
13900 - 13999	1395.00	2511.00	449.06	422.06	395.06	368.06	341.06	309.56	273.56	237.56	201.56	167.06	137.06	107.06	77.06	47.06	17.06	.00
14000 - 14099	1405.00	2529.00	487.06	460.06	433.06	406.06	379.06	347.56	311.56	275.56	239.56	203.56	172.06	142.06	112.06	82.06	52.06	22.06
14100 - 14199	1415.00	2547.00	525.06	498.06	471.06	444.06	417.06	385.56	349.56	313.56	277.56	241.56	207.06	177.06	147.06	117.06	87.06	57.06
14200 - 14299	1425.00	2565.00	563.06	536.06	509.06	482.06	455.06	423.56	387.56	351.56	315.56	279.56	243.56	212.06	182.06	152.06	122.06	92.06
14300 - 14399	1435.00	2583.00	601.06	574.06	547.06	520.06	493.06	461.56	425.56	389.56	353.56	317.56	281.56	247.06	217.06	187.06	157.06	127.06
14400 - 14499	1445.00	2601.00	639.06	612.06	585.06	558.06	531.06	499.56	463.56	427.56	391.56	355.56	319.56	283.56	252.06	222.06	192.06	162.06
14500 - 14599	1455.00	2619.00	677.06	650.06	623.06	596.06	569.06	537.56	501.56	465.56	429.56	393.56	357.56	321.56	287.06	257.06	227.06	197.06
14600 - 14699	1465.00	2637.00	700.50	673.50	646.50	619.50	592.50	561.00	525.00	489.00	453.00	417.00	381.00	345.00	309.00	277.50	247.50	217.50
14700 - 14799	1475.00	2652.00	718.50	691.50	664.50	637.50	610.50	579.00	543.00	507.00	471.00	435.00	399.00	363.00	327.00	292.50	262.50	232.50
14800 - 14899	1485.00	2652.00	736.50	709.50	682.50	655.50	628.50	597.00	561.00	525.00	489.00	453.00	417.00	381.00	345.00	309.00	277.50	247.50
14900 - 14999	1495.00	2652.00	754.50	727.50	700.50	673.50	646.50	615.00	579.00	543.00	507.00	471.00	435.00	399.00	363.00	327.00	292.50	262.50
15000 - 15099	1505.00	2652.00	772.50	745.50	718.50	691.50	664.50	633.00	597.00	561.00	525.00	489.00	453.00	417.00	381.00	345.00	309.00	277.50
15100 - 15199	1515.00	2652.00	790.50	763.50	736.50	709.50	682.50	651.00	615.00	579.00	543.00	507.00	471.00	435.00	399.00	363.00	327.00	292.50
15200 - 15299	1525.00	2652.00	808.50	781.50	754.50	727.50	700.50	669.00	633.00	597.00	561.00	525.00	489.00	453.00	417.00	381.00	345.00	309.00
15300 - 15399	1535.00	2652.00	826.50	799.50	772.50	745.50	718.50	687.00	651.00	615.00	579.00	543.00	507.00	471.00	435.00	399.00	363.00	327.00
15400 - 15499	1545.00	2652.00	844.50	817.50	790.50	763.50	736.50	705.00	669.00	633.00	597.00	561.00	525.00	489.00	453.00	417.00	381.00	345.00
15500 - 15599	1555.00	2652.00	862.50	835.50	808.50	781.50	754.50	723.00	687.00	651.00	615.00	579.00	543.00	507.00	471.00	435.00	399.00	363.00
15600 - 15699	1565.00	2652.00	880.50	853.50	826.50	799.50	772.50	741.00	705.00	669.00	633.00	597.00	561.00	525.00	489.00	453.00	417.00	381.00
15700 - 15799	1575.00	2652.00	898.50	871.50	844.50	817.50	790.50	759.00	723.00	687.00	651.00	615.00	579.00	543.00	507.00	471.00	435.00	399.00
15800 - 15899	1585.00	2652.00	916.50	889.50	862.50	835.50	808.50	777.00	741.00	705.00	669.00	633.00	597.00	561.00	525.00	489.00	453.00	417.00

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)





**FROM £26300 to £29999**

ANNUAL	SOCIAL INSURANCE		CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	
PAY	EMPLOYEE	EMPLOYER	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
26300 - 26399	1924.00	2652.00	3230.00	3170.00	3110.00	3050.00	2990.00	2920.00	2840.00	2760.00	2680.00	2600.00	2520.00	2451.00	2415.00	2379.00	2343.00	2307.00
26400 - 26499	1924.00	2652.00	3270.00	3210.00	3150.00	3090.00	3030.00	2960.00	2880.00	2800.00	2720.00	2640.00	2560.00	2480.00	2433.00	2397.00	2361.00	2325.00
26500 - 26599	1924.00	2652.00	3310.00	3250.00	3190.00	3130.00	3070.00	3000.00	2920.00	2840.00	2760.00	2680.00	2600.00	2520.00	2451.00	2415.00	2379.00	2343.00
26600 - 26699	1924.00	2652.00	3350.00	3290.00	3230.00	3170.00	3110.00	3040.00	2960.00	2880.00	2800.00	2720.00	2640.00	2560.00	2480.00	2433.00	2397.00	2361.00
26700 - 26799	1924.00	2652.00	3390.00	3330.00	3270.00	3210.00	3150.00	3080.00	3000.00	2920.00	2840.00	2760.00	2680.00	2600.00	2520.00	2451.00	2415.00	2379.00
26800 - 26899	1924.00	2652.00	3430.00	3370.00	3310.00	3250.00	3190.00	3120.00	3040.00	2960.00	2880.00	2800.00	2720.00	2640.00	2560.00	2480.00	2433.00	2397.00
26900 - 26999	1924.00	2652.00	3470.00	3410.00	3350.00	3290.00	3230.00	3160.00	3080.00	3000.00	2920.00	2840.00	2760.00	2680.00	2600.00	2520.00	2451.00	2415.00
27000 - 27099	1924.00	2652.00	3510.00	3450.00	3390.00	3330.00	3270.00	3200.00	3120.00	3040.00	2960.00	2880.00	2800.00	2720.00	2640.00	2560.00	2480.00	2433.00
27100 - 27199	1924.00	2652.00	3550.00	3490.00	3430.00	3370.00	3310.00	3240.00	3160.00	3080.00	3000.00	2920.00	2840.00	2760.00	2680.00	2600.00	2520.00	2451.00
27200 - 27299	1924.00	2652.00	3590.00	3530.00	3470.00	3410.00	3350.00	3280.00	3200.00	3120.00	3040.00	2960.00	2880.00	2800.00	2720.00	2640.00	2560.00	2480.00
27300 - 27399	1924.00	2652.00	3630.00	3570.00	3510.00	3450.00	3390.00	3320.00	3240.00	3160.00	3080.00	3000.00	2920.00	2840.00	2760.00	2680.00	2600.00	2520.00
27400 - 27499	1924.00	2652.00	3670.00	3610.00	3550.00	3490.00	3430.00	3360.00	3280.00	3200.00	3120.00	3040.00	2960.00	2880.00	2800.00	2720.00	2640.00	2560.00
27500 - 27599	1924.00	2652.00	3710.00	3650.00	3590.00	3530.00	3470.00	3400.00	3320.00	3240.00	3160.00	3080.00	3000.00	2920.00	2840.00	2760.00	2680.00	2600.00
27600 - 27699	1924.00	2652.00	3750.00	3690.00	3630.00	3570.00	3510.00	3440.00	3360.00	3280.00	3200.00	3120.00	3040.00	2960.00	2880.00	2800.00	2720.00	2640.00
27700 - 27799	1924.00	2652.00	3790.00	3730.00	3670.00	3610.00	3550.00	3480.00	3400.00	3320.00	3240.00	3160.00	3080.00	3000.00	2920.00	2840.00	2760.00	2680.00
27800 - 27899	1924.00	2652.00	3830.00	3770.00	3710.00	3650.00	3590.00	3520.00	3440.00	3360.00	3280.00	3200.00	3120.00	3040.00	2960.00	2880.00	2800.00	2720.00
27900 - 27999	1924.00	2652.00	3870.00	3810.00	3750.00	3690.00	3630.00	3560.00	3480.00	3400.00	3320.00	3240.00	3160.00	3080.00	3000.00	2920.00	2840.00	2760.00
28000 - 28099	1924.00	2652.00	3910.00	3850.00	3790.00	3730.00	3670.00	3600.00	3520.00	3440.00	3360.00	3280.00	3200.00	3120.00	3040.00	2960.00	2880.00	2800.00
28100 - 28199	1924.00	2652.00	3950.00	3890.00	3830.00	3770.00	3710.00	3640.00	3560.00	3480.00	3400.00	3320.00	3240.00	3160.00	3080.00	3000.00	2920.00	2840.00
28200 - 28299	1924.00	2652.00	3990.00	3930.00	3870.00	3810.00	3750.00	3680.00	3600.00	3520.00	3440.00	3360.00	3280.00	3200.00	3120.00	3040.00	2960.00	2880.00
28300 - 28399	1924.00	2652.00	4030.00	3970.00	3910.00	3850.00	3790.00	3720.00	3640.00	3560.00	3480.00	3400.00	3320.00	3240.00	3160.00	3080.00	3000.00	2920.00
28400 - 28499	1924.00	2652.00	4070.00	4010.00	3950.00	3890.00	3830.00	3760.00	3680.00	3600.00	3520.00	3440.00	3360.00	3280.00	3200.00	3120.00	3040.00	2960.00
28500 - 28599	1924.00	2652.00	4110.00	4050.00	3990.00	3930.00	3870.00	3800.00	3720.00	3640.00	3560.00	3480.00	3400.00	3320.00	3240.00	3160.00	3080.00	3000.00
28600 - 28699	1924.00	2652.00	4150.00	4090.00	4030.00	3970.00	3910.00	3840.00	3760.00	3680.00	3600.00	3520.00	3440.00	3360.00	3280.00	3200.00	3120.00	3040.00
28700 - 28799	1924.00	2652.00	4190.00	4130.00	4070.00	4010.00	3950.00	3880.00	3800.00	3720.00	3640.00	3560.00	3480.00	3400.00	3320.00	3240.00	3160.00	3080.00
28800 - 28899	1924.00	2652.00	4230.00	4170.00	4110.00	4050.00	3990.00	3920.00	3840.00	3760.00	3680.00	3600.00	3520.00	3440.00	3360.00	3280.00	3200.00	3120.00
28900 - 28999	1924.00	2652.00	4270.00	4210.00	4150.00	4090.00	4030.00	3960.00	3880.00	3800.00	3720.00	3640.00	3560.00	3480.00	3400.00	3320.00	3240.00	3160.00
29000 - 29099	1924.00	2652.00	4310.00	4250.00	4190.00	4130.00	4070.00	4000.00	3920.00	3840.00	3760.00	3680.00	3600.00	3520.00	3440.00	3360.00	3280.00	3200.00
29100 - 29199	1924.00	2652.00	4350.00	4290.00	4230.00	4170.00	4110.00	4040.00	3960.00	3880.00	3800.00	3720.00	3640.00	3560.00	3480.00	3400.00	3320.00	3240.00
29200 - 29299	1924.00	2652.00	4390.00	4330.00	4270.00	4210.00	4150.00	4080.00	4000.00	3920.00	3840.00	3760.00	3680.00	3600.00	3520.00	3440.00	3360.00	3280.00
29300 - 29399	1924.00	2652.00	4430.00	4370.00	4310.00	4250.00	4190.00	4120.00	4040.00	3960.00	3880.00	3800.00	3720.00	3640.00	3560.00	3480.00	3400.00	3320.00
29400 - 29499	1924.00	2652.00	4470.00	4410.00	4350.00	4290.00	4230.00	4160.00	4080.00	4000.00	3920.00	3840.00	3760.00	3680.00	3600.00	3520.00	3440.00	3360.00
29500 - 29599	1924.00	2652.00	4510.00	4450.00	4390.00	4330.00	4270.00	4200.00	4120.00	4040.00	3960.00	3880.00	3800.00	3720.00	3640.00	3560.00	3480.00	3400.00
29600 - 29699	1924.00	2652.00	4550.00	4490.00	4430.00	4370.00	4310.00	4240.00	4160.00	4080.00	4000.00	3920.00	3840.00	3760.00	3680.00	3600.00	3520.00	3440.00
29700 - 29799	1924.00	2652.00	4590.00	4530.00	4470.00	4410.00	4350.00	4280.00	4200.00	4120.00	4040.00	3960.00	3880.00	3800.00	3720.00	3640.00	3560.00	3480.00
29800 - 29899	1924.00	2652.00	4630.00	4570.00	4510.00	4450.00	4390.00	4320.00	4240.00	4160.00	4080.00	4000.00	3920.00	3840.00	3760.00	3680.00	3600.00	3520.00
29900 - 29999	1924.00	2652.00	4670.00	4610.00	4550.00	4490.00	4430.00	4360.00	4280.00	4200.00	4120.00	4040.00	3960.00	3880.00	3800.00	3720.00	3640.00	3560.00

1. For any amount in excess of £29,999 deduct at the rate of 40%.
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