

**FROM £20 to £406**

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
20 - 130	13.00	29.00	.00
131 - 161	10% Earnings	29.00	.00
162 - 201	10% Earnings	18% Earnings	.00
201 - 202	20.15	36.27	15.39
202 - 203	20.25	36.45	15.60
203 - 204	20.35	36.63	15.81
204 - 205	20.45	36.81	16.02
205 - 206	20.55	36.99	16.23
206 - 207	20.65	37.17	16.44
207 - 208	20.75	37.35	16.65
208 - 209	20.85	37.53	16.86
209 - 210	20.95	37.71	17.07
210 - 211	21.05	37.89	17.28
211 - 212	21.15	38.07	17.49
212 - 213	21.25	38.25	17.70
213 - 214	21.35	38.43	17.91
214 - 215	21.45	38.61	18.12
215 - 216	21.55	38.79	18.33
216 - 217	21.65	38.97	18.54
217 - 218	21.75	39.15	18.75
218 - 219	21.85	39.33	18.96
219 - 220	21.95	39.51	19.17
220 - 221	22.05	39.69	19.38
221 - 222	22.15	39.87	19.59
222 - 223	22.25	40.05	19.80
223 - 224	22.35	40.23	20.01
224 - 225	22.45	40.41	20.22
225 - 226	22.55	40.59	20.43
226 - 227	22.65	40.77	20.64
227 - 228	22.75	40.95	20.85
228 - 229	22.85	41.13	21.06
229 - 230	22.95	41.31	21.27
230 - 231	23.05	41.49	21.48
231 - 232	23.15	41.67	21.69
232 - 233	23.25	41.85	21.90
233 - 234	23.35	42.03	22.11
234 - 235	23.45	42.21	22.32
235 - 236	23.55	42.39	22.53
236 - 237	23.65	42.57	22.74
237 - 238	23.75	42.75	22.95
238 - 239	23.85	42.93	23.16
239 - 240	23.95	43.11	23.37
240 - 241	24.05	43.29	23.58
241 - 242	24.15	43.47	23.79
242 - 243	24.25	43.65	24.00
243 - 244	24.35	43.83	24.21
244 - 245	24.45	44.01	24.42
245 - 246	24.55	44.19	24.63
246 - 247	24.65	44.37	24.84
247 - 248	24.75	44.55	25.05
248 - 249	24.85	44.73	25.26
249 - 250	24.95	44.91	25.47

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
250 - 251	25.05	45.09	25.68
251 - 252	25.15	45.27	25.89
252 - 253	25.25	45.45	26.10
253 - 254	25.35	45.63	26.31
254 - 255	25.45	45.81	26.52
255 - 256	25.55	45.99	26.73
256 - 257	25.65	46.17	26.94
257 - 258	25.75	46.35	27.15
258 - 259	25.85	46.53	27.36
259 - 260	25.95	46.71	27.57
260 - 261	26.05	46.89	27.78
261 - 262	26.15	47.07	27.99
262 - 263	26.25	47.25	28.20
263 - 264	26.35	47.43	28.41
264 - 265	26.45	47.61	28.62
265 - 266	26.55	47.79	28.83
266 - 267	26.65	47.97	29.04
267 - 268	26.75	48.15	29.25
268 - 269	26.85	48.33	29.46
269 - 270	26.95	48.51	29.67
270 - 271	27.05	48.69	29.88
271 - 272	27.15	48.87	30.09
272 - 273	27.25	49.05	30.30
273 - 274	27.35	49.23	30.51
274 - 275	27.45	49.41	30.72
275 - 276	27.55	49.59	30.93
276 - 277	27.65	49.77	31.14
277 - 278	27.75	49.95	31.35
278 - 279	27.85	50.13	31.56
279 - 280	27.95	50.31	31.77
280 - 281	28.05	50.49	31.98
281 - 282	28.15	50.67	32.19
282 - 283	28.25	50.85	32.40
283 - 284	28.35	51.00	32.61
284 - 285	28.45	51.00	32.82
285 - 286	28.55	51.00	33.03
286 - 287	28.65	51.00	33.24
287 - 288	28.75	51.00	33.45
288 - 289	28.85	51.00	33.66
289 - 290	28.95	51.00	33.87
290 - 291	29.05	51.00	34.08
291 - 292	29.15	51.00	34.29
292 - 293	29.25	51.00	34.50
293 - 294	29.35	51.00	34.71
294 - 295	29.45	51.00	34.92
295 - 296	29.55	51.00	35.13
296 - 297	29.65	51.00	35.34
297 - 298	29.75	51.00	35.55
298 - 299	29.85	51.00	35.76
299 - 300	29.95	51.00	35.97
300 - 301	30.05	51.00	36.18
301 - 302	30.15	51.00	36.39

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
302 - 303	30.25	51.00	36.60
303 - 304	30.35	51.00	36.81
304 - 305	30.45	51.00	37.02
305 - 306	30.55	51.00	37.23
306 - 307	30.65	51.00	37.44
307 - 308	30.75	51.00	37.65
308 - 309	30.85	51.00	37.86
309 - 310	30.95	51.00	38.07
310 - 311	31.05	51.00	38.28
311 - 312	31.15	51.00	38.49
312 - 313	31.25	51.00	38.70
313 - 314	31.35	51.00	38.91
314 - 315	31.45	51.00	39.12
315 - 316	31.55	51.00	39.33
316 - 317	31.65	51.00	39.54
317 - 318	31.75	51.00	39.75
318 - 319	31.85	51.00	39.96
319 - 320	31.95	51.00	40.17
320 - 321	32.05	51.00	40.38
321 - 322	32.15	51.00	40.59
322 - 323	32.25	51.00	40.80
323 - 324	32.35	51.00	41.01
324 - 325	32.45	51.00	41.22
325 - 326	32.55	51.00	41.43
326 - 327	32.65	51.00	41.64
327 - 328	32.75	51.00	41.90
328 - 329	32.85	51.00	42.19
329 - 330	32.95	51.00	42.48
330 - 331	33.05	51.00	42.77
331 - 332	33.15	51.00	43.06
332 - 333	33.25	51.00	43.35
333 - 334	33.35	51.00	43.64
334 - 335	33.45	51.00	43.93
335 - 336	33.55	51.00	44.22
336 - 337	33.65	51.00	44.51
337 - 338	33.75	51.00	44.80
338 - 339	33.85	51.00	45.09
339 - 340	33.95	51.00	45.38
340 - 341	34.05	51.00	45.67
341 - 342	34.15	51.00	45.96
342 - 343	34.25	51.00	46.25
343 - 344	34.35	51.00	46.54
344 - 345	34.45	51.00	46.83
345 - 346	34.55	51.00	47.12
346 - 347	34.65	51.00	47.41
347 - 348	34.75	51.00	47.70
348 - 349	34.85	51.00	47.99
349 - 350	34.95	51.00	48.28
350 - 351	35.05	51.00	48.57
351 - 352	35.15	51.00	48.86
352 - 353	35.25	51.00	49.15
353 - 354	35.35	51.00	49.44

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
354 - 355	35.45	51.00	49.73
355 - 356	35.55	51.00	50.02
356 - 357	35.65	51.00	50.31
357 - 358	35.75	51.00	50.60
358 - 359	35.85	51.00	50.89
359 - 360	35.95	51.00	51.18
360 - 361	36.05	51.00	51.47
361 - 362	36.15	51.00	51.76
362 - 363	36.25	51.00	52.05
363 - 364	36.35	51.00	52.34
364 - 365	36.45	51.00	52.63
365 - 366	36.55	51.00	52.92
366 - 367	36.65	51.00	53.21
367 - 368	36.75	51.00	53.50
368 - 369	36.85	51.00	53.79
369 - 370	36.95	51.00	54.08
370 - 371	37.00	51.00	54.37
371 - 372	37.00	51.00	54.66
372 - 373	37.00	51.00	54.95
373 - 374	37.00	51.00	55.24
374 - 375	37.00	51.00	55.53
375 - 376	37.00	51.00	55.82
376 - 377	37.00	51.00	56.11
377 - 378	37.00	51.00	56.40
378 - 379	37.00	51.00	56.69
379 - 380	37.00	51.00	56.98
380 - 381	37.00	51.00	57.27
381 - 382	37.00	51.00	57.56
382 - 383	37.00	51.00	57.85
383 - 384	37.00	51.00	58.14
384 - 385	37.00	51.00	58.43
385 - 386	37.00	51.00	58.72
386 - 387	37.00	51.00	59.01
387 - 388	37.00	51.00	59.30
388 - 389	37.00	51.00	59.59
389 - 390	37.00	51.00	59.88
390 - 391	37.00	51.00	60.17
391 - 392	37.00	51.00	60.46
392 - 393	37.00	51.00	60.75
393 - 394	37.00	51.00	61.04
394 - 395	37.00	51.00	61.33
395 - 396	37.00	51.00	61.62
396 - 397	37.00	51.00	61.91
397 - 398	37.00	51.00	62.20
398 - 399	37.00	51.00	62.49
399 - 400	37.00	51.00	62.78
400 - 401	37.00	51.00	63.07
401 - 402	37.00	51.00	63.36
402 - 403	37.00	51.00	63.65
403 - 404	37.00	51.00	63.94
404 - 405	37.00	51.00	64.23
405 - 406	37.00	51.00	64.52

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



**FROM £406 to £480**

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
406 - 407	37.00	51.00	64.81
407 - 408	37.00	51.00	65.10
408 - 409	37.00	51.00	65.39
409 - 410	37.00	51.00	65.68
410 - 411	37.00	51.00	65.97
411 - 412	37.00	51.00	66.26
412 - 413	37.00	51.00	66.55
413 - 414	37.00	51.00	66.84
414 - 415	37.00	51.00	67.13
415 - 416	37.00	51.00	67.42
416 - 417	37.00	51.00	67.71
417 - 418	37.00	51.00	68.00
418 - 419	37.00	51.00	68.29
419 - 420	37.00	51.00	68.58
420 - 421	37.00	51.00	68.87
421 - 422	37.00	51.00	69.16
422 - 423	37.00	51.00	69.45
423 - 424	37.00	51.00	69.74
424 - 425	37.00	51.00	70.03

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
425 - 426	37.00	51.00	70.32
426 - 427	37.00	51.00	70.61
427 - 428	37.00	51.00	70.90
428 - 429	37.00	51.00	71.19
429 - 430	37.00	51.00	71.48
430 - 431	37.00	51.00	71.77
431 - 432	37.00	51.00	72.06
432 - 433	37.00	51.00	72.35
433 - 434	37.00	51.00	72.64
434 - 435	37.00	51.00	72.93
435 - 436	37.00	51.00	73.22
436 - 437	37.00	51.00	73.51
437 - 438	37.00	51.00	73.80
438 - 439	37.00	51.00	74.09
439 - 440	37.00	51.00	74.38
440 - 441	37.00	51.00	74.67
441 - 442	37.00	51.00	74.96
442 - 443	37.00	51.00	75.25
443 - 444	37.00	51.00	75.54

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
444 - 445	37.00	51.00	75.83
445 - 446	37.00	51.00	76.12
446 - 447	37.00	51.00	76.41
447 - 448	37.00	51.00	76.70
448 - 449	37.00	51.00	76.99
449 - 450	37.00	51.00	77.28
450 - 451	37.00	51.00	77.57
451 - 452	37.00	51.00	77.86
452 - 453	37.00	51.00	78.15
453 - 454	37.00	51.00	78.44
454 - 455	37.00	51.00	78.73
455 - 456	37.00	51.00	79.02
456 - 457	37.00	51.00	79.31
457 - 458	37.00	51.00	79.60
458 - 459	37.00	51.00	79.89
459 - 460	37.00	51.00	80.18
460 - 461	37.00	51.00	80.47
461 - 462	37.00	51.00	80.76

WEEKLY PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
462 - 463	37.00	51.00	81.05
463 - 464	37.00	51.00	81.34
464 - 465	37.00	51.00	81.63
465 - 466	37.00	51.00	81.92
466 - 467	37.00	51.00	82.21
467 - 468	37.00	51.00	82.50
468 - 469	37.00	51.00	82.79
469 - 470	37.00	51.00	83.08
470 - 471	37.00	51.00	83.37
471 - 472	37.00	51.00	83.66
472 - 473	37.00	51.00	83.95
473 - 474	37.00	51.00	84.24
474 - 475	37.00	51.00	84.53
475 - 476	37.00	51.00	84.82
476 - 477	37.00	51.00	85.11
477 - 478	37.00	51.00	85.40
478 - 479	37.00	51.00	85.69
479 - 480	37.00	51.00	85.98

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