PART 1 - TABLE 'C' - DAILY

FROM £1 to £81

DAILY	ANNUAL	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE
PAY		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18
1 - 30		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
31	11315	2.23	2.19	2.14	2.09	2.05	2.00	1.95	1.91	1.86	1.81	1.77	1.72	1.67	1.63	1.58	1.53	1.49	1.44
32	11680	2.40	2.36	2.31	2.26	2.22	2.17	2.12	2.08	2.03	1.98	1.94	1.89	1.84	1.80	1.75	1.70	.23	.18
33	12045	2.57	2.53	2.48	2.43	2.39	2.34	2.29	2.25	2.20	2.15	2.11	2.06	2.01	1.97	1.92	1.87	.60	.55
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	2.09	2.04	.97	.92
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	2.26	2.21	1.34	1.29
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	2.43	2.38	1.71	1.66
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	2.60	2.55	2.08	2.03
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	2.77	2.72	2.45	2.40
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	2.94	2.89	2.82	2.77
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	3.11	3.06	3.02	2.97
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	3.28	3.23	3.19	3.14
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	3.45	3.40	3.36	3.31
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	3.62	3.57	3.53	3.48
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	3.79	3.74	3.70	3.65
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	3.96	3.91	3.87	3.82
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	4.13	4.08	4.04	3.99
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	4.30	4.25	4.21	4.16
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	4.40	4.35	4.30	4.26	4.21	4.17
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	4.64	4.59	4.55	4.50
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	4.81	4.76	4.72	4.67
51	18615	5.63	5.59	5.54	5.49	5.45	5.40	5.35	5.31	5.13	5.08	5.03	4.99	4.94	4.89	4.85	4.80	4.76	4.71
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	5.15	5.10	5.06	5.01
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	5.32	5.27	5.23	5.18
54	19710	6.14	6.10	6.05	5.89	5.84	5.79	5.75	5.70	5.65	5.61	5.56	5.51	5.47	5.42	5.37	5.33	5.28	5.23
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	5.66	5.61	5.57	5.52
56	20440	6.72	6.61	6.50	6.40	6.30	6.25	6.20	6.16	6.11	6.06	6.02	5.97	5.92	5.88	5.83	5.78	5.74	5.69
57	20805	7.11	7.00	6.89	6.79	6.68	6.57	6.47	6.36	6.28	6.23	6.19	6.14	6.09	6.05	6.00	5.95	5.91	5.86
58	21170	7.50	7.39	7.28	7.18	7.07	6.96	6.86	6.75	6.64	6.54	6.43	6.32	6.26	6.22	6.17	6.12	6.08	6.03
59	21535	7.89	7.78	7.67	7.57	7.46	7.35	7.25	7.14	7.03	6.93	6.82	6.71	6.61	6.50	6.39	6.29	6.25	6.20
60	21900	8.28	8.17	8.06	7.96	7.85	7.74	7.64	7.53	7.42	7.32	7.21	7.10	7.00	6.89	6.78	6.68	6.57	6.46
61	22265	8.67	8.56	8.45	8.35	8.24	8.13	8.03	7.92	7.81	7.71	7.60	7.49	7.39	7.28	7.17	7.07	6.96	6.85
62	22630	9.06	8.95	8.84	8.74	8.63	8.52	8.42	8.31	8.20	8.10	7.99	7.88	7.78	7.67	7.56	7.46	7.35	7.24
63	22995	9.45	9.34	9.23	9.13	9.02	8.91	8.81	8.70	8.59	8.49	8.38	8.27	8.17	8.06	7.95	7.85	7.74	7.63
64	23360	9.84	9.73	9.62	9.52	9.41	9.30	9.20	9.09	8.98	8.88	8.77	8.66	8.56	8.45	8.34	8.24	8.13	8.02
65	23725	10.23	10.12	10.01	9.91	9.80	9.69	9.59	9.48	9.37	9.27	9.16	9.05	8.95	8.84	8.73	8.63	8.52	8.41
66	24090	10.62	10.51	10.40	10.30	10.19	10.08	9.98	9.87	9.76	9.66	9.55	9.44	9.34	9.23	9.12	9.02	8.91	8.80
67	24455	11.01	10.90	10.79	10.69	10.58	10.47	10.37	10.26	10.15	10.05	9.94	9.83	9.73	9.62	9.51	9.41	9.30	9.19
68	24820	11.40	11.29	11.18	11.08	10.97	10.86	10.76	10.65	10.54	10.44	10.33	10.22	10.12	10.01	9.90	9.80	9.69	9.58
69	25185	11.79	11.68	11.57	11.47	11.36	11.25	11.15	11.04	10.93	10.83	10.72	10.61	10.51	10.40	10.29	10.19	10.08	9.97
70	25550	12.18	12.07	11.96	11.86	11.75	11.64	11.54	11.43	11.32	11.22	11.11	11.00	10.90	10.79	10.68	10.58	10.47	10.36
71	25915	12.57	12.46	12.35	12.25	12.14	12.03	11.93	11.82	11.71	11.61	11.50	11.39	11.29	11.18	11.07	10.97	10.86	10.75
72	26280	12.96	12.85	12.74	12.64	12.53	12.42	12.32	12.21	12.10	12.00	11.89	11.78	11.68	11.57	11.46	11.36	11.25	11.14
73	26645	13.35	13.24	13.13	13.03	12.92	12.81	12.71	12.60	12.49	12.39	12.28	12.17	12.07	11.96	11.85	11.75	11.64	11.53
74	27010	13.74	13.63	13.52	13.42	13.31	13.20	13.10	12.99	12.88	12.78	12.67	12.56	12.46	12.35	12.24	12.14	12.03	11.92
75	27375	14.13	14.02	13.91	13.81	13.70	13.59	13.49	13.38	13.27	13.17	13.06	12.95	12.85	12.74	12.63	12.53	12.42	12.31
76	27740	14.52	14.41	14.30	14.20	14.09	13.98	13.88	13.77	13.66	13.56	13.45	13.34	13.24	13.13	13.02	12.92	12.81	12.70
77	28105	14.91	14.80	14.69	14.59	14.48	14.37	14.27	14.16	14.05	13.95	13.84	13.73	13.63	13.52	13.41	13.31	13.20	13.09
78	28470	15.30	15.19	15.08	14.98	14.87	14.76	14.66	14.55	14.44	14.34	14.23	14.12	14.02	13.91	13.80	13.70	13.59	13.48
79	28835	15.69	15.58	15.47	15.37	15.26	15.15	15.05	14.94	14.83	14.73	14.62	14.51	14.41	14.30	14.19	14.09	13.98	13.87
80	29200	16.08	15.97	15.86	15.76	15.65	15.54	15.44	15.33	15.22	15.12	15.01	14.90	14.80	14.69	14.58	14.48	14.37	14.26
81	29565	16.47	16.36	16.25	16.15	16.04	15.93	15.83	15.72	15.61	15.51	15.40	15.29	15.19	15.08	14.97	14.87	14.76	14.65

If tax amount is in grey please contact the PAYE section on telephone 20071071 (ext 1) or email paye.enquiries@gibraltar.gov.gi

PART 1 - TABLE 'C' - DAILY

FROM £82 to £99

DAILY	ANNUAL	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE
PAY		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	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 within Table 'C' 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 is provided in Guidance for Employers

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