

PART 1 - TABLE 'C' - DAILY

FROM £1 to £81

DAILY PAY	ANNUAL	CODE 19	CODE 20	CODE 21	CODE 22	CODE 23	CODE 24	CODE 25	CODE 26	CODE 27	CODE 28	CODE 29	CODE 30	CODE 31	CODE 32	CODE 33	CODE 34	CODE 35	CODE 36
1 - 30		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
31	11315	1.39	1.35	1.30	1.24	1.17	1.10	1.03	.96	.89	.82	.75	.69	.63	.57	.52	.46	.40	.34
32	11680	.26	.22	.17	.11	.04	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
33	12045	.83	.79	.74	.68	.61	.54	.47	.40	.33	.26	.19	.12	.05	.00	.00	.00	.00	.00
34	12410	1.40	1.36	1.31	1.25	1.18	1.11	1.04	.97	.90	.83	.76	.69	.62	.55	.48	.41	.34	.27
35	12775	1.97	1.93	1.88	1.82	1.75	1.68	1.61	1.54	1.47	1.40	1.33	1.26	1.19	1.12	1.05	.98	.91	.84
36	13140	2.24	2.20	2.15	2.09	2.02	1.95	1.88	1.81	1.74	1.67	1.60	1.53	1.46	1.39	1.32	1.25	1.19	1.12
37	13505	2.41	2.37	2.32	2.26	2.19	2.12	2.05	1.98	1.91	1.84	1.77	1.70	1.63	1.56	1.49	1.42	1.36	1.29
38	13870	2.58	2.54	2.49	2.43	2.36	2.29	2.22	2.15	2.08	2.01	1.94	1.87	1.80	1.73	1.66	1.59	1.53	1.46
39	14235	2.75	2.71	2.66	2.60	2.53	2.46	2.39	2.32	2.25	2.18	2.11	2.04	1.97	1.90	1.83	1.76	1.70	1.63
40	14600	2.92	2.88	2.83	2.77	2.70	2.63	2.56	2.49	2.42	2.35	2.28	2.21	2.14	2.07	2.00	1.93	1.87	1.80
41	14965	3.09	3.05	3.00	2.94	2.87	2.80	2.73	2.66	2.59	2.52	2.45	2.38	2.31	2.24	2.17	2.10	2.04	1.97
42	15330	3.26	3.22	3.17	3.11	3.04	2.97	2.90	2.83	2.76	2.69	2.62	2.55	2.48	2.41	2.34	2.27	2.21	2.14
43	15695	3.43	3.39	3.34	3.28	3.21	3.14	3.07	3.00	2.93	2.86	2.79	2.72	2.65	2.58	2.51	2.44	2.38	2.31
44	16060	3.60	3.56	3.51	3.45	3.38	3.31	3.24	3.17	3.10	3.03	2.96	2.89	2.82	2.75	2.68	2.61	2.55	2.48
45	16425	3.77	3.73	3.68	3.62	3.55	3.48	3.41	3.34	3.27	3.20	3.13	3.06	2.99	2.92	2.85	2.78	2.72	2.65
46	16790	3.94	3.90	3.85	3.79	3.72	3.65	3.58	3.51	3.44	3.37	3.30	3.23	3.16	3.09	3.02	2.95	2.89	2.82
47	17155	4.11	4.07	4.02	3.96	3.89	3.82	3.75	3.68	3.61	3.54	3.47	3.40	3.33	3.26	3.19	3.12	3.06	2.99
48	17520	4.13	4.08	4.04	3.98	3.91	3.84	3.77	3.70	3.63	3.56	3.49	3.42	3.35	3.28	3.21	3.14	3.07	3.00
49	17885	4.45	4.41	4.36	4.30	4.23	4.16	4.09	4.02	3.95	3.88	3.81	3.74	3.67	3.60	3.53	3.46	3.40	3.33
50	18250	4.62	4.58	4.53	4.47	4.40	4.33	4.26	4.19	4.12	4.05	3.98	3.91	3.84	3.77	3.70	3.63	3.57	3.50
51	18615	4.72	4.68	4.63	4.57	4.50	4.43	4.36	4.29	4.22	4.15	4.08	4.01	3.94	3.87	3.80	3.73	3.66	3.60
52	18980	4.96	4.92	4.87	4.81	4.74	4.67	4.60	4.53	4.46	4.39	4.32	4.25	4.18	4.11	4.04	3.97	3.91	3.84
53	19345	5.13	5.09	5.04	4.98	4.91	4.84	4.77	4.70	4.63	4.56	4.49	4.42	4.35	4.28	4.21	4.14	4.08	4.01
54	19710	5.30	5.25	5.21	5.15	5.08	5.01	4.94	4.87	4.80	4.73	4.66	4.59	4.52	4.45	4.38	4.31	4.24	4.17
55	20075	5.47	5.43	5.38	5.32	5.25	5.18	5.11	5.04	4.97	4.90	4.83	4.76	4.69	4.62	4.55	4.48	4.42	4.35
56	20440	5.64	5.60	5.55	5.49	5.42	5.35	5.28	5.21	5.14	5.07	5.00	4.93	4.86	4.79	4.72	4.65	4.59	4.52
57	20805	5.81	5.77	5.72	5.66	5.59	5.52	5.45	5.38	5.31	5.24	5.17	5.10	5.03	4.96	4.89	4.82	4.76	4.69
58	21170	5.98	5.94	5.89	5.83	5.76	5.69	5.62	5.55	5.48	5.41	5.34	5.27	5.20	5.13	5.06	4.99	4.93	4.86
59	21535	6.15	6.11	6.06	6.00	5.93	5.86	5.79	5.72	5.65	5.58	5.51	5.44	5.37	5.30	5.23	5.16	5.10	5.03
60	21900	6.35	6.28	6.23	6.17	6.10	6.03	5.96	5.89	5.82	5.75	5.68	5.61	5.54	5.47	5.40	5.33	5.27	5.20
61	22265	6.74	6.64	6.53	6.40	6.27	6.20	6.13	6.06	5.99	5.92	5.85	5.78	5.71	5.64	5.57	5.50	5.44	5.37
62	22630	7.13	7.03	6.92	6.79	6.63	6.47	6.31	6.23	6.16	6.09	6.02	5.95	5.88	5.81	5.74	5.67	5.61	5.54
63	22995	7.52	7.42	7.31	7.18	7.02	6.86	6.70	6.54	6.38	6.26	6.19	6.12	6.05	5.98	5.91	5.84	5.78	5.71
64	23360	7.91	7.81	7.70	7.57	7.41	7.25	7.09	6.93	6.77	6.61	6.45	6.29	6.22	6.15	6.08	6.01	5.95	5.88
65	23725	8.30	8.20	8.09	7.96	7.80	7.64	7.48	7.32	7.16	7.00	6.84	6.68	6.52	6.35	6.25	6.18	6.12	6.05
66	24090	8.69	8.59	8.48	8.35	8.19	8.03	7.87	7.71	7.55	7.39	7.23	7.07	6.91	6.74	6.58	6.42	6.29	6.22
67	24455	9.08	8.98	8.87	8.74	8.58	8.42	8.26	8.10	7.94	7.78	7.62	7.46	7.30	7.13	6.97	6.81	6.65	6.49
68	24820	9.47	9.37	9.26	9.13	8.97	8.81	8.65	8.49	8.33	8.17	8.01	7.85	7.69	7.52	7.36	7.20	7.04	6.88
69	25185	9.86	9.76	9.65	9.52	9.36	9.20	9.04	8.88	8.72	8.56	8.40	8.24	8.08	7.91	7.75	7.59	7.43	7.27
70	25550	10.25	10.15	10.04	9.91	9.75	9.59	9.43	9.27	9.11	8.95	8.79	8.63	8.47	8.30	8.14	7.98	7.82	7.66
71	25915	10.64	10.54	10.43	10.30	10.14	9.98	9.82	9.66	9.50	9.34	9.18	9.02	8.86	8.69	8.53	8.37	8.21	8.05
72	26280	11.03	10.93	10.82	10.69	10.53	10.37	10.21	10.05	9.89	9.73	9.57	9.41	9.25	9.08	8.92	8.76	8.60	8.44
73	26645	11.42	11.32	11.21	11.08	10.92	10.76	10.60	10.44	10.28	10.12	9.96	9.80	9.64	9.47	9.31	9.15	8.99	8.83
74	27010	11.81	11.71	11.60	11.47	11.31	11.15	10.99	10.83	10.67	10.51	10.35	10.19	10.03	9.86	9.70	9.54	9.38	9.22
75	27375	12.20	12.10	11.99	11.86	11.70	11.54	11.38	11.22	11.06	10.90	10.74	10.58	10.42	10.25	10.09	9.93	9.77	9.61
76	27740	12.59	12.49	12.38	12.25	12.09	11.93	11.77	11.61	11.45	11.29	11.13	10.97	10.81	10.64	10.48	10.32	10.16	10.00
77	28105	12.98	12.88	12.77	12.64	12.48	12.32	12.16	12.00	11.84	11.68	11.52	11.36	11.20	11.03	10.87	10.71	10.55	10.39
78	28470	13.37	13.27	13.16	13.03	12.87	12.71	12.55	12.39	12.23	12.07	11.91	11.75	11.59	11.42	11.26	11.10	10.94	10.78
79	28835	13.76	13.66	13.55	13.42	13.26	13.10	12.94	12.78	12.62	12.46	12.30	12.14	11.98	11.81	11.65	11.49	11.33	11.17
80	29200	14.15	14.05	13.94	13.81	13.65	13.49	13.33	13.17	13.01	12.85	12.69	12.53	12.37	12.20	12.04	11.88	11.72	11.56
81	29565	14.54	14.44	14.33	14.20	14.04	13.88	13.72	13.56	13.40	13.24	13.08	12.92	12.76	12.59	12.43	12.27	12.11	11.95

If tax amount is in grey please contact the PAYE section on telephone 20074924 or email paye.enquiries@gibraltar.gov.gi

PART 1 - TABLE 'C' - DAILY

FROM £82 to £99

DAILY PAY	ANNUAL	CODE 19	CODE 20	CODE 21	CODE 22	CODE 23	CODE 24	CODE 25	CODE 26	CODE 27	CODE 28	CODE 29	CODE 30	CODE 31	CODE 32	CODE 33	CODE 34	CODE 35	CODE 36
82	29930	14.93	14.83	14.72	14.59	14.43	14.27	14.11	13.95	13.79	13.63	13.47	13.31	13.15	12.98	12.82	12.66	12.50	12.34
83	30295	15.32	15.22	15.11	14.98	14.82	14.66	14.50	14.34	14.18	14.02	13.86	13.70	13.54	13.37	13.21	13.05	12.89	12.73
84	30660	15.71	15.61	15.50	15.37	15.21	15.05	14.89	14.73	14.57	14.41	14.25	14.09	13.93	13.76	13.60	13.44	13.28	13.12
85	31025	16.10	16.00	15.89	15.76	15.60	15.44	15.28	15.12	14.96	14.80	14.64	14.48	14.32	14.15	13.99	13.83	13.67	13.51
86	31390	16.49	16.39	16.28	16.15	15.99	15.83	15.67	15.51	15.35	15.19	15.03	14.87	14.71	14.54	14.38	14.22	14.06	13.90
87	31755	16.88	16.78	16.67	16.54	16.38	16.22	16.06	15.90	15.74	15.58	15.42	15.26	15.10	14.93	14.77	14.61	14.45	14.29
88	32120	17.27	17.17	17.06	16.93	16.77	16.61	16.45	16.29	16.13	15.97	15.81	15.65	15.49	15.32	15.16	15.00	14.84	14.68
89	32485	17.66	17.56	17.45	17.32	17.16	17.00	16.84	16.68	16.52	16.36	16.20	16.04	15.88	15.71	15.55	15.39	15.23	15.07
90	32850	18.05	17.95	17.84	17.71	17.55	17.39	17.23	17.07	16.91	16.75	16.59	16.43	16.27	16.10	15.94	15.78	15.62	15.46
91	33215	18.44	18.34	18.23	18.10	17.94	17.78	17.62	17.46	17.30	17.14	16.98	16.82	16.66	16.49	16.33	16.17	16.01	15.85
92	33580	18.83	18.73	18.62	18.49	18.33	18.17	18.01	17.85	17.69	17.53	17.37	17.21	17.05	16.88	16.72	16.56	16.40	16.24
93	33945	19.22	19.12	19.01	18.88	18.72	18.56	18.40	18.24	18.08	17.92	17.76	17.60	17.44	17.27	17.11	16.95	16.79	16.63
94	34310	19.61	19.51	19.40	19.27	19.11	18.95	18.79	18.63	18.47	18.31	18.15	17.99	17.83	17.66	17.50	17.34	17.18	17.02
95	34675	20.00	19.90	19.79	19.66	19.50	19.34	19.18	19.02	18.86	18.70	18.54	18.38	18.22	18.05	17.89	17.73	17.57	17.41
96	35040	20.39	20.29	20.18	20.05	19.89	19.73	19.57	19.41	19.25	19.09	18.93	18.77	18.61	18.44	18.28	18.12	17.96	17.80
97	35405	20.78	20.68	20.57	20.44	20.28	20.12	19.96	19.80	19.64	19.48	19.32	19.16	19.00	18.83	18.67	18.51	18.35	18.19
98	35770	21.17	21.07	20.96	20.83	20.67	20.51	20.35	20.19	20.03	19.87	19.71	19.55	19.39	19.22	19.06	18.90	18.74	18.58
99	36135	21.56	21.46	21.35	21.22	21.06	20.90	20.74	20.58	20.42	20.26	20.10	19.94	19.78	19.61	19.45	19.29	19.13	18.97

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