

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
PAY		37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
1 - 30		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
31	11315	.29	.23	.17	.11	.06	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
32	11680	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
33	12045	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
34	12410	.20	.15	.09	.03	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
35	12775	.77	.70	.63	.57	.51	.45	.37	.29	.22	.14	.06	.00	.00	.00	.00	.00
36	13140	1.05	.98	.91	.84	.77	.69	.61	.54	.46	.38	.31	.23	.15	.08	.00	.00
37	13505	1.22	1.15	1.08	1.01	.94	.85	.76	.68	.60	.52	.45	.37	.29	.22	.14	.06
38	13870	1.39	1.32	1.25	1.18	1.11	1.02	.93	.84	.74	.66	.59	.51	.43	.36	.28	.20
39	14235	1.56	1.49	1.42	1.35	1.28	1.19	1.10	1.01	.91	.82	.73	.65	.57	.50	.42	.34
40	14600	1.73	1.66	1.59	1.52	1.45	1.36	1.27	1.18	1.08	.99	.90	.81	.71	.64	.56	.48
41	14965	1.90	1.83	1.76	1.69	1.62	1.53	1.44	1.35	1.25	1.16	1.07	.98	.88	.79	.70	.62
42	15330	2.07	2.00	1.93	1.86	1.79	1.70	1.61	1.52	1.42	1.33	1.24	1.15	1.05	.96	.87	.77
43	15695	2.24	2.17	2.10	2.03	1.96	1.87	1.78	1.69	1.59	1.50	1.41	1.32	1.22	1.13	1.04	.94
44	16060	2.41	2.34	2.27	2.20	2.13	2.04	1.95	1.86	1.76	1.67	1.58	1.49	1.39	1.30	1.21	1.11
45	16425	2.58	2.51	2.44	2.37	2.30	2.21	2.12	2.03	1.93	1.84	1.75	1.66	1.56	1.47	1.38	1.28
46	16790	2.75	2.68	2.61	2.54	2.47	2.38	2.29	2.20	2.10	2.01	1.92	1.83	1.73	1.64	1.55	1.45
47	17155	2.92	2.85	2.78	2.71	2.64	2.55	2.46	2.37	2.27	2.18	2.09	2.00	1.90	1.81	1.72	1.62
48	17520	2.93	2.86	2.79	2.72	2.65	2.57	2.48	2.38	2.29	2.20	2.10	2.01	1.92	1.82	1.73	1.64
49	17885	3.26	3.19	3.12	3.05	2.98	2.89	2.80	2.71	2.61	2.52	2.43	2.34	2.24	2.15	2.06	1.96
50	18250	3.43	3.36	3.29	3.22	3.15	3.06	2.97	2.88	2.78	2.69	2.60	2.51	2.41	2.32	2.23	2.13
51	18615	3.53	3.46	3.39	3.32	3.25	3.16	3.07	2.98	2.88	2.79	2.70	2.61	2.51	2.42	2.33	2.23
52	18980	3.77	3.70	3.63	3.56	3.49	3.40	3.31	3.22	3.12	3.03	2.94	2.85	2.75	2.66	2.57	2.47
53	19345	3.94	3.87	3.80	3.73	3.66	3.57	3.48	3.39	3.29	3.20	3.11	3.02	2.92	2.83	2.74	2.64
54	19710	4.10	4.03	3.96	3.89	3.82	3.74	3.65	3.55	3.46	3.37	3.28	3.18	3.09	3.00	2.90	2.81
55	20075	4.28	4.21	4.14	4.07	4.00	3.91	3.82	3.73	3.63	3.54	3.45	3.36	3.26	3.17	3.08	2.98
56	20440	4.45	4.38	4.31	4.24	4.17	4.08	3.99	3.90	3.80	3.71	3.62	3.53	3.43	3.34	3.25	3.15
57	20805	4.62	4.55	4.48	4.41	4.34	4.25	4.16	4.07	3.97	3.88	3.79	3.70	3.60	3.51	3.42	3.32
58	21170	4.79	4.72	4.65	4.58	4.51	4.42	4.33	4.24	4.14	4.05	3.96	3.87	3.77	3.68	3.59	3.49
59	21535	4.96	4.89	4.82	4.75	4.68	4.59	4.50	4.41	4.31	4.22	4.13	4.04	3.94	3.85	3.76	3.66
60	21900	5.13	5.06	4.99	4.92	4.85	4.76	4.67	4.58	4.48	4.39	4.30	4.21	4.11	4.02	3.93	3.83
61	22265	5.30	5.23	5.16	5.09	5.02	4.93	4.84	4.75	4.65	4.56	4.47	4.38	4.28	4.19	4.10	4.00
62	22630	5.47	5.40	5.33	5.26	5.19	5.10	5.01	4.92	4.82	4.73	4.64	4.55	4.45	4.36	4.27	4.17
63	22995	5.64	5.57	5.50	5.43	5.36	5.27	5.18	5.09	4.99	4.90	4.81	4.72	4.62	4.53	4.44	4.34
64	23360	5.81	5.74	5.67	5.60	5.53	5.44	5.35	5.26	5.16	5.07	4.98	4.89	4.79	4.70	4.61	4.51
65	23725	5.98	5.91	5.84	5.77	5.70	5.61	5.52	5.43	5.33	5.24	5.15	5.06	4.96	4.87	4.78	4.68
66	24090	6.15	6.08	6.01	5.94	5.87	5.78	5.69	5.60	5.50	5.41	5.32	5.23	5.13	5.04	4.95	4.85
67	24455	6.33	6.25	6.18	6.11	6.04	5.95	5.86	5.77	5.67	5.58	5.49	5.40	5.30	5.21	5.12	5.02
68	24820	6.72	6.56	6.40	6.28	6.21	6.12	6.03	5.94	5.84	5.75	5.66	5.57	5.47	5.38	5.29	5.19
69	25185	7.11	6.95	6.79	6.63	6.47	6.29	6.20	6.11	6.01	5.92	5.83	5.74	5.64	5.55	5.46	5.36
70	25550	7.50	7.34	7.18	7.02	6.86	6.68	6.46	6.28	6.18	6.09	6.00	5.91	5.81	5.72	5.63	5.53
71	25915	7.89	7.73	7.57	7.41	7.25	7.07	6.85	6.64	6.42	6.26	6.17	6.08	5.98	5.89	5.80	5.70
72	26280	8.28	8.12	7.96	7.80	7.64	7.46	7.24	7.03	6.81	6.60	6.39	6.25	6.15	6.06	5.97	5.87
73	26645	8.67	8.51	8.35	8.19	8.03	7.85	7.63	7.42	7.20	6.99	6.78	6.56	6.35	6.23	6.14	6.04
74	27010	9.06	8.90	8.74	8.58	8.42	8.24	8.02	7.81	7.59	7.38	7.17	6.95	6.74	6.53	6.31	6.21
75	27375	9.45	9.29	9.13	8.97	8.81	8.63	8.41	8.20	7.98	7.77	7.56	7.34	7.13	6.92	6.70	6.49
76	27740	9.84	9.68	9.52	9.36	9.20	9.02	8.80	8.59	8.37	8.16	7.95	7.73	7.52	7.31	7.09	6.88
77	28105	10.23	10.07	9.91	9.75	9.59	9.41	9.19	8.98	8.76	8.55	8.34	8.12	7.91	7.70	7.48	7.27
78	28470	10.62	10.46	10.30	10.14	9.98	9.80	9.58	9.37	9.15	8.94	8.73	8.51	8.30	8.09	7.87	7.66
79	28835	11.01	10.85	10.69	10.53	10.37	10.19	9.97	9.76	9.54	9.33	9.12	8.90	8.69	8.48	8.26	8.05
80	29200	11.40	11.24	11.08	10.92	10.76	10.58	10.36	10.15	9.93	9.72	9.51	9.29	9.08	8.87	8.65	8.44
81	29565	11.79	11.63	11.47	11.31	11.15	10.97	10.75	10.54	10.32	10.11	9.90	9.68	9.47	9.26	9.04	8.83

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)

**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
PAY		37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
82	29930	12.18	12.02	11.86	11.70	11.54	11.36	11.14	10.93	10.71	10.50	10.29	10.07	9.86	9.65	9.43	9.22
83	30295	12.57	12.41	12.25	12.09	11.93	11.75	11.53	11.32	11.10	10.89	10.68	10.46	10.25	10.04	9.82	9.61
84	30660	12.96	12.80	12.64	12.48	12.32	12.14	11.92	11.71	11.49	11.28	11.07	10.85	10.64	10.43	10.21	10.00
85	31025	13.35	13.19	13.03	12.87	12.71	12.53	12.31	12.10	11.88	11.67	11.46	11.24	11.03	10.82	10.60	10.39
86	31390	13.74	13.58	13.42	13.26	13.10	12.92	12.70	12.49	12.27	12.06	11.85	11.63	11.42	11.21	10.99	10.78
87	31755	14.13	13.97	13.81	13.65	13.49	13.31	13.09	12.88	12.66	12.45	12.24	12.02	11.81	11.60	11.38	11.17
88	32120	14.52	14.36	14.20	14.04	13.88	13.70	13.48	13.27	13.05	12.84	12.63	12.41	12.20	11.99	11.77	11.56
89	32485	14.91	14.75	14.59	14.43	14.27	14.09	13.87	13.66	13.44	13.23	13.02	12.80	12.59	12.38	12.16	11.95
90	32850	15.30	15.14	14.98	14.82	14.66	14.48	14.26	14.05	13.83	13.62	13.41	13.19	12.98	12.77	12.55	12.34
91	33215	15.69	15.53	15.37	15.21	15.05	14.87	14.65	14.44	14.22	14.01	13.80	13.58	13.37	13.16	12.94	12.73
92	33580	16.08	15.92	15.76	15.60	15.44	15.26	15.04	14.83	14.61	14.40	14.19	13.97	13.76	13.55	13.33	13.12
93	33945	16.47	16.31	16.15	15.99	15.83	15.65	15.43	15.22	15.00	14.79	14.58	14.36	14.15	13.94	13.72	13.51
94	34310	16.86	16.70	16.54	16.38	16.22	16.04	15.82	15.61	15.39	15.18	14.97	14.75	14.54	14.33	14.11	13.90
95	34675	17.25	17.09	16.93	16.77	16.61	16.43	16.21	16.00	15.78	15.57	15.36	15.14	14.93	14.72	14.50	14.29
96	35040	17.64	17.48	17.32	17.16	17.00	16.82	16.60	16.39	16.17	15.96	15.75	15.53	15.32	15.11	14.89	14.68
97	35405	18.03	17.87	17.71	17.55	17.39	17.21	16.99	16.78	16.56	16.35	16.14	15.92	15.71	15.50	15.28	15.07
98	35770	18.42	18.26	18.10	17.94	17.78	17.60	17.38	17.17	16.95	16.74	16.53	16.31	16.10	15.89	15.67	15.46
99	36135	18.81	18.65	18.49	18.33	18.17	17.99	17.77	17.56	17.34	17.13	16.92	16.70	16.49	16.28	16.06	15.85

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