

PART 2 - TABLE 'I' - ANNUAL

FROM £700 to £31000

Table with 4 columns: ANNUAL PAY, SOCIAL INSURANCE (EMPLOYEE, EMPLOYER), TAX. It lists tax amounts for various pay bands from 700-6292 to 30901-31000.

If tax amount is in grey please contact the PAYE section on telephone 20074924 or email 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

PART 2 - TABLE 'I' - ANNUAL

FROM £93401 to £105000

ANNUAL PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
93401 - 93500	1887.60	2600.00	22956.00
93501 - 93600	1887.60	2600.00	22984.00
93601 - 93700	1887.60	2600.00	23012.00
93701 - 93800	1887.60	2600.00	23040.00
93801 - 93900	1887.60	2600.00	23068.00
93901 - 94000	1887.60	2600.00	23096.00
94001 - 94100	1887.60	2600.00	23124.00
94101 - 94200	1887.60	2600.00	23152.00
94201 - 94300	1887.60	2600.00	23180.00
94301 - 94400	1887.60	2600.00	23208.00
94401 - 94500	1887.60	2600.00	23236.00
94501 - 94600	1887.60	2600.00	23264.00
94601 - 94700	1887.60	2600.00	23292.00
94701 - 94800	1887.60	2600.00	23320.00
94801 - 94900	1887.60	2600.00	23348.00
94901 - 95000	1887.60	2600.00	23376.00
95001 - 95100	1887.60	2600.00	23404.00
95101 - 95200	1887.60	2600.00	23432.00
95201 - 95300	1887.60	2600.00	23460.00
95301 - 95400	1887.60	2600.00	23488.00
95401 - 95500	1887.60	2600.00	23516.00
95501 - 95600	1887.60	2600.00	23544.00
95601 - 95700	1887.60	2600.00	23572.00
95701 - 95800	1887.60	2600.00	23600.00
95801 - 95900	1887.60	2600.00	23628.00
95901 - 96000	1887.60	2600.00	23656.00
96001 - 96100	1887.60	2600.00	23684.00
96101 - 96200	1887.60	2600.00	23712.00
96201 - 96300	1887.60	2600.00	23740.00

ANNUAL PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
96301 - 96400	1887.60	2600.00	23768.00
96401 - 96500	1887.60	2600.00	23796.00
96501 - 96600	1887.60	2600.00	23824.00
96601 - 96700	1887.60	2600.00	23852.00
96701 - 96800	1887.60	2600.00	23880.00
96801 - 96900	1887.60	2600.00	23908.00
96901 - 97000	1887.60	2600.00	23936.00
97001 - 97100	1887.60	2600.00	23964.00
97101 - 97200	1887.60	2600.00	23992.00
97201 - 97300	1887.60	2600.00	24020.00
97301 - 97400	1887.60	2600.00	24048.00
97401 - 97500	1887.60	2600.00	24076.00
97501 - 97600	1887.60	2600.00	24104.00
97601 - 97700	1887.60	2600.00	24132.00
97701 - 97800	1887.60	2600.00	24160.00
97801 - 97900	1887.60	2600.00	24188.00
97901 - 98000	1887.60	2600.00	24216.00
98001 - 98100	1887.60	2600.00	24244.00
98101 - 98200	1887.60	2600.00	24272.00
98201 - 98300	1887.60	2600.00	24300.00
98301 - 98400	1887.60	2600.00	24328.00
98401 - 98500	1887.60	2600.00	24356.00
98501 - 98600	1887.60	2600.00	24384.00
98601 - 98700	1887.60	2600.00	24412.00
98701 - 98800	1887.60	2600.00	24440.00
98801 - 98900	1887.60	2600.00	24468.00
98901 - 99000	1887.60	2600.00	24496.00
99001 - 99100	1887.60	2600.00	24524.00
99101 - 99200	1887.60	2600.00	24552.00

ANNUAL PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
99201 - 99300	1887.60	2600.00	24580.00
99301 - 99400	1887.60	2600.00	24608.00
99401 - 99500	1887.60	2600.00	24636.00
99501 - 99600	1887.60	2600.00	24664.00
99601 - 99700	1887.60	2600.00	24692.00
99701 - 99800	1887.60	2600.00	24720.00
99801 - 99900	1887.60	2600.00	24748.00
99901 - 100000	1887.60	2600.00	24776.00
100001 - 100100	1887.60	2600.00	24804.00
100101 - 100200	1887.60	2600.00	24832.00
100201 - 100300	1887.60	2600.00	24860.00
100301 - 100400	1887.60	2600.00	24888.00
100401 - 100500	1887.60	2600.00	24916.00
100501 - 100600	1887.60	2600.00	24944.00
100601 - 100700	1887.60	2600.00	24972.00
100701 - 100800	1887.60	2600.00	25000.00
100801 - 100900	1887.60	2600.00	25028.00
100901 - 101000	1887.60	2600.00	25056.00
101001 - 101100	1887.60	2600.00	25084.00
101101 - 101200	1887.60	2600.00	25112.00
101201 - 101300	1887.60	2600.00	25140.00
101301 - 101400	1887.60	2600.00	25168.00
101401 - 101500	1887.60	2600.00	25196.00
101501 - 101600	1887.60	2600.00	25224.00
101601 - 101700	1887.60	2600.00	25252.00
101701 - 101800	1887.60	2600.00	25280.00
101801 - 101900	1887.60	2600.00	25308.00
101901 - 102000	1887.60	2600.00	25336.00
102001 - 102100	1887.60	2600.00	25364.00

ANNUAL PAY	SOCIAL INSURANCE		TAX
	EMPLOYEE	EMPLOYER	
102101 - 102200	1887.60	2600.00	25392.00
102201 - 102300	1887.60	2600.00	25420.00
102301 - 102400	1887.60	2600.00	25448.00
102401 - 102500	1887.60	2600.00	25476.00
102501 - 102600	1887.60	2600.00	25504.00
102601 - 102700	1887.60	2600.00	25532.00
102701 - 102800	1887.60	2600.00	25560.00
102801 - 102900	1887.60	2600.00	25588.00
102901 - 103000	1887.60	2600.00	25616.00
103001 - 103100	1887.60	2600.00	25644.00
103101 - 103200	1887.60	2600.00	25672.00
103201 - 103300	1887.60	2600.00	25700.00
103301 - 103400	1887.60	2600.00	25728.00
103401 - 103500	1887.60	2600.00	25756.00
103501 - 103600	1887.60	2600.00	25784.00
103601 - 103700	1887.60	2600.00	25812.00
103701 - 103800	1887.60	2600.00	25840.00
103801 - 103900	1887.60	2600.00	25868.00
103901 - 104000	1887.60	2600.00	25896.00
104001 - 104100	1887.60	2600.00	25924.00
104101 - 104200	1887.60	2600.00	25952.00
104201 - 104300	1887.60	2600.00	25980.00
104301 - 104400	1887.60	2600.00	26008.00
104401 - 104500	1887.60	2600.00	26036.00
104501 - 104600	1887.60	2600.00	26064.00
104601 - 104700	1887.60	2600.00	26092.00
104701 - 104800	1887.60	2600.00	26120.00
104801 - 104900	1887.60	2600.00	26148.00
104901 - 105000	1887.60	2600.00	26176.00

For any amount in excess of £105,000 deduct at the following rates:-

- next £395,000 per annum @ 25%
- next £200,000 per annum @ 18%
- balance @ 5%

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