

PART 1 - TABLE 'B' - WEEKLY

FROM £20 to £261

WEEKLY	SOCIAL INSURANCE		CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE
PAY	EMPLOYEE	EMPLOYER	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
20 - 121	12.10	28.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
122 - 140	10% Earnings	28.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
141 - 211	10% Earnings	20% Earnings	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
212 - 213	21.25	42.50	1.30	.89	.49	.09	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
213 - 214	21.35	42.70	1.44	1.03	.63	.23	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
214 - 215	21.45	42.90	1.58	1.17	.77	.37	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
215 - 216	21.55	43.10	1.72	1.31	.91	.51	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
216 - 217	21.65	43.30	1.86	1.45	1.05	.65	.24	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
217 - 218	21.75	43.50	2.00	1.59	1.19	.79	.38	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
218 - 219	21.85	43.70	2.14	1.73	1.33	.93	.52	.05	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
219 - 220	21.95	43.90	2.28	1.87	1.47	1.07	.66	.19	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
220 - 221	22.05	44.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
221 - 222	22.15	44.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
222 - 223	22.25	44.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
223 - 224	22.35	44.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
224 - 225	22.45	44.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
225 - 226	22.55	45.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
226 - 227	22.65	45.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
227 - 228	22.75	45.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
228 - 229	22.85	45.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
229 - 230	22.95	45.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
230 - 231	23.05	46.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
231 - 232	23.15	46.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
232 - 233	23.25	46.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
233 - 234	23.35	46.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
234 - 235	23.45	46.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
235 - 236	23.55	47.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
236 - 237	23.65	47.30	.27	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
237 - 238	23.75	47.50	.81	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
238 - 239	23.85	47.70	1.35	.94	.54	.13	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
239 - 240	23.95	47.90	1.90	1.48	1.08	.67	.27	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
240 - 241	24.05	48.10	2.47	2.02	1.62	1.21	.81	.34	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
241 - 242	24.15	48.30	3.04	2.56	2.16	1.75	1.35	.88	.34	.00	.00	.00	.00	.00	.00	.00	.00	.00
242 - 243	24.25	48.50	3.61	3.12	2.70	2.29	1.89	1.42	.88	.34	.00	.00	.00	.00	.00	.00	.00	.00
243 - 244	24.35	48.70	4.18	3.69	3.24	2.83	2.43	1.96	1.42	.88	.34	.00	.00	.00	.00	.00	.00	.00
244 - 245	24.45	48.90	4.75	4.26	3.78	3.37	2.97	2.50	1.96	1.42	.88	.35	.00	.00	.00	.00	.00	.00
245 - 246	24.55	49.10	5.32	4.83	4.34	3.91	3.51	3.04	2.50	1.96	1.42	.89	.35	.00	.00	.00	.00	.00
246 - 247	24.65	49.30	5.89	5.40	4.91	4.45	4.05	3.58	3.04	2.50	1.96	1.43	.89	.35	.00	.00	.00	.00
247 - 248	24.75	49.50	6.45	5.96	5.47	4.99	4.58	4.11	3.57	3.03	2.50	1.96	1.42	.88	.34	.00	.00	.00
248 - 249	24.85	49.70	6.62	6.13	5.64	5.15	4.72	4.25	3.71	3.17	2.64	2.10	1.56	1.02	.48	.00	.00	.00
249 - 250	24.95	49.90	6.79	6.30	5.81	5.32	4.86	4.39	3.85	3.31	2.78	2.24	1.70	1.16	.62	.08	.00	.00
250 - 251	25.05	50.00	6.96	6.47	5.98	5.49	5.00	4.53	3.99	3.45	2.92	2.38	1.84	1.30	.76	.22	.00	.00
251 - 252	25.15	50.00	7.13	6.64	6.15	5.66	5.17	4.67	4.13	3.59	3.06	2.52	1.98	1.44	.90	.36	.00	.00
252 - 253	25.25	50.00	7.30	6.81	6.32	5.83	5.34	4.81	4.27	3.73	3.20	2.66	2.12	1.58	1.04	.50	.00	.00
253 - 254	25.35	50.00	7.47	6.98	6.49	6.00	5.51	4.95	4.41	3.87	3.34	2.80	2.26	1.72	1.18	.64	.11	.00
254 - 255	25.45	50.00	7.64	7.15	6.66	6.17	5.68	5.11	4.55	4.01	3.48	2.94	2.40	1.86	1.32	.78	.25	.00
255 - 256	25.55	50.00	7.81	7.32	6.83	6.34	5.85	5.28	4.69	4.15	3.62	3.08	2.54	2.00	1.46	.92	.39	.00
256 - 257	25.65	50.00	7.98	7.49	7.00	6.51	6.02	5.45	4.83	4.29	3.76	3.22	2.68	2.14	1.60	1.06	.53	.00
257 - 258	25.75	50.00	8.15	7.66	7.17	6.68	6.19	5.62	4.97	4.43	3.90	3.36	2.82	2.28	1.74	1.20	.67	.13
258 - 259	25.85	50.00	8.32	7.83	7.34	6.85	6.36	5.79	5.14	4.57	4.04	3.50	2.96	2.42	1.88	1.34	.81	.27
259 - 260	25.95	50.00	8.49	8.00	7.51	7.02	6.53	5.96	5.31	4.71	4.18	3.64	3.10	2.56	2.02	1.48	.95	.41
260 - 261	26.05	50.00	8.66	8.17	7.68	7.19	6.70	6.13	5.48	4.85	4.32	3.78	3.24	2.70	2.16	1.62	1.09	.55

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

PART 1 - TABLE 'B' - WEEKLY

FROM £521 to £549

WEEKLY	SOCIAL INSURANCE		CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE	CODE
PAY	EMPLOYEE	EMPLOYER	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
521 - 522	36.30	50.00	64.43	63.30	62.18	61.05	59.93	58.62	57.12	55.62	54.12	52.62	51.12	49.62	48.12	46.62	45.12	43.96
522 - 523	36.30	50.00	64.82	63.69	62.57	61.44	60.32	59.01	57.51	56.01	54.51	53.01	51.51	50.01	48.51	47.01	45.51	44.13
523 - 524	36.30	50.00	65.21	64.08	62.96	61.83	60.71	59.40	57.90	56.40	54.90	53.40	51.90	50.40	48.90	47.40	45.90	44.40
524 - 525	36.30	50.00	65.60	64.47	63.35	62.22	61.10	59.79	58.29	56.79	55.29	53.79	52.29	50.79	49.29	47.79	46.29	44.79
525 - 526	36.30	50.00	65.99	64.86	63.74	62.61	61.49	60.18	58.68	57.18	55.68	54.18	52.68	51.18	49.68	48.18	46.68	45.18
526 - 527	36.30	50.00	66.38	65.25	64.13	63.00	61.88	60.57	59.07	57.57	56.07	54.57	53.07	51.57	50.07	48.57	47.07	45.57
527 - 528	36.30	50.00	66.77	65.64	64.52	63.39	62.27	60.96	59.46	57.96	56.46	54.96	53.46	51.96	50.46	48.96	47.46	45.96
528 - 529	36.30	50.00	67.16	66.03	64.91	63.78	62.66	61.35	59.85	58.35	56.85	55.35	53.85	52.35	50.85	49.35	47.85	46.35
529 - 530	36.30	50.00	67.55	66.42	65.30	64.17	63.05	61.74	60.24	58.74	57.24	55.74	54.24	52.74	51.24	49.74	48.24	46.74
530 - 531	36.30	50.00	67.94	66.81	65.69	64.56	63.44	62.13	60.63	59.13	57.63	56.13	54.63	53.13	51.63	50.13	48.63	47.13
531 - 532	36.30	50.00	68.33	67.20	66.08	64.95	63.83	62.52	61.02	59.52	58.02	56.52	55.02	53.52	52.02	50.52	49.02	47.52
532 - 533	36.30	50.00	68.72	67.59	66.47	65.34	64.22	62.91	61.41	59.91	58.41	56.91	55.41	53.91	52.41	50.91	49.41	47.91
533 - 534	36.30	50.00	69.11	67.98	66.86	65.73	64.61	63.30	61.80	60.30	58.80	57.30	55.80	54.30	52.80	51.30	49.80	48.30
534 - 535	36.30	50.00	69.50	68.37	67.25	66.12	65.00	63.69	62.19	60.69	59.19	57.69	56.19	54.69	53.19	51.69	50.19	48.69
535 - 536	36.30	50.00	69.89	68.76	67.64	66.51	65.39	64.08	62.58	61.08	59.58	58.08	56.58	55.08	53.58	52.08	50.58	49.08
536 - 537	36.30	50.00	70.28	69.15	68.03	66.90	65.78	64.47	62.97	61.47	59.97	58.47	56.97	55.47	53.97	52.47	50.97	49.47
537 - 538	36.30	50.00	70.67	69.54	68.42	67.29	66.17	64.86	63.36	61.86	60.36	58.86	57.36	55.86	54.36	52.86	51.36	49.86
538 - 539	36.30	50.00	71.06	69.93	68.81	67.68	66.56	65.25	63.75	62.25	60.75	59.25	57.75	56.25	54.75	53.25	51.75	50.25
539 - 540	36.30	50.00	71.45	70.32	69.20	68.07	66.95	65.64	64.14	62.64	61.14	59.64	58.14	56.64	55.14	53.64	52.14	50.64
540 - 541	36.30	50.00	71.84	70.71	69.59	68.46	67.34	66.03	64.53	63.03	61.53	60.03	58.53	57.03	55.53	54.03	52.53	51.03
541 - 542	36.30	50.00	72.23	71.10	69.98	68.85	67.73	66.42	64.92	63.42	61.92	60.42	58.92	57.42	55.92	54.42	52.92	51.42
542 - 543	36.30	50.00	72.62	71.49	70.37	69.24	68.12	66.81	65.31	63.81	62.31	60.81	59.31	57.81	56.31	54.81	53.31	51.81
543 - 544	36.30	50.00	73.01	71.88	70.76	69.63	68.51	67.20	65.70	64.20	62.70	61.20	59.70	58.20	56.70	55.20	53.70	52.20
544 - 545	36.30	50.00	73.40	72.27	71.15	70.02	68.90	67.59	66.09	64.59	63.09	61.59	60.09	58.59	57.09	55.59	54.09	52.59
545 - 546	36.30	50.00	73.79	72.66	71.54	70.41	69.29	67.98	66.48	64.98	63.48	61.98	60.48	58.98	57.48	55.98	54.48	52.98
546 - 547	36.30	50.00	74.18	73.05	71.93	70.80	69.68	68.37	66.87	65.37	63.87	62.37	60.87	59.37	57.87	56.37	54.87	53.37
547 - 548	36.30	50.00	74.57	73.44	72.32	71.19	70.07	68.76	67.26	65.76	64.26	62.76	61.26	59.76	58.26	56.76	55.26	53.76
548 - 549	36.30	50.00	74.96	73.83	72.71	71.58	70.46	69.15	67.65	66.15	64.65	63.15	61.65	60.15	58.65	57.15	55.65	54.15
549 - 550	36.30	50.00	75.35	74.22	73.10	71.97	70.85	69.54	68.04	66.54	65.04	63.54	62.04	60.54	59.04	57.54	56.04	54.54

1. For any amount in excess of £550 deduct at the rate of 39%.
2. Add the amount of tax payable on £550 as per the tax tables, and an additional £5.77 (to adjust the previously included tax credit) to arrive at the full tax liability.
3. Finally deduct the higher of either £5.77 or 2% of the full tax liability to arrive at the final tax liability