

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	2.63	2.58	2.53	2.47	2.42	2.37	2.32	2.27	2.21	2.16	2.11	2.06	2.01	1.95	1.90	1.85	1.80	1.75
32	11680	2.82	2.77	2.72	2.66	2.61	2.56	2.51	2.46	2.40	2.35	2.30	2.25	2.20	2.14	2.09	2.04	.24	.19
33	12045	3.01	2.96	2.91	2.85	2.80	2.75	2.70	2.65	2.59	2.54	2.49	2.44	2.39	2.33	2.28	2.23	.63	.58
34	12410	3.20	3.15	3.10	3.04	2.99	2.94	2.89	2.84	2.78	2.73	2.68	2.63	2.58	2.52	2.47	2.42	1.02	.97
35	12775	3.39	3.34	3.29	3.23	3.18	3.13	3.08	3.03	2.97	2.92	2.87	2.82	2.77	2.71	2.66	2.61	1.41	1.36
36	13140	3.58	3.53	3.48	3.42	3.37	3.32	3.27	3.22	3.16	3.11	3.06	3.01	2.96	2.90	2.85	2.80	1.80	1.75
37	13505	3.77	3.72	3.67	3.61	3.56	3.51	3.46	3.41	3.35	3.30	3.25	3.20	3.15	3.09	3.04	2.99	2.19	2.14
38	13870	3.96	3.91	3.86	3.80	3.75	3.70	3.65	3.60	3.54	3.49	3.44	3.39	3.34	3.28	3.23	3.18	2.58	2.53
39	14235	4.15	4.10	4.05	3.99	3.94	3.89	3.84	3.79	3.73	3.68	3.63	3.58	3.53	3.47	3.42	3.37	2.97	2.92
40	14600	4.34	4.29	4.24	4.18	4.13	4.08	4.03	3.98	3.92	3.87	3.82	3.77	3.72	3.66	3.61	3.56	3.36	3.31
41	14965	4.53	4.48	4.43	4.37	4.32	4.27	4.22	4.17	4.11	4.06	4.01	3.96	3.91	3.85	3.80	3.75	3.70	3.65
42	15330	4.72	4.67	4.62	4.56	4.51	4.46	4.41	4.36	4.30	4.25	4.20	4.15	4.10	4.04	3.99	3.94	3.89	3.84
43	15695	4.91	4.86	4.81	4.75	4.70	4.65	4.60	4.55	4.49	4.44	4.39	4.34	4.29	4.23	4.18	4.13	4.08	4.03
44	16060	5.10	5.05	5.00	4.94	4.89	4.84	4.79	4.74	4.68	4.63	4.58	4.53	4.48	4.42	4.37	4.32	4.27	4.22
45	16425	5.29	5.24	5.19	5.13	5.08	5.03	4.98	4.93	4.87	4.82	4.77	4.72	4.67	4.61	4.56	4.51	4.46	4.41
46	16790	5.48	5.43	5.38	5.32	5.27	5.22	5.17	5.12	5.06	5.01	4.96	4.91	4.86	4.80	4.75	4.70	4.65	4.60
47	17155	5.67	5.62	5.57	5.51	5.46	5.41	5.36	5.31	5.25	5.20	5.15	5.10	5.05	4.99	4.94	4.89	4.84	4.79
48	17520	5.86	5.81	5.76	5.70	5.65	5.60	5.55	5.50	5.44	5.39	5.34	5.29	5.24	5.18	5.13	5.08	5.03	4.98
49	17885	6.05	6.00	5.95	5.89	5.84	5.79	5.74	5.69	5.63	5.58	5.53	5.48	5.43	5.37	5.32	5.27	5.22	5.17
50	18250	6.24	6.19	6.14	6.08	6.03	5.98	5.93	5.88	5.82	5.77	5.72	5.67	5.62	5.56	5.51	5.46	5.41	5.36
51	18615	6.43	6.38	6.33	6.27	6.22	6.17	6.12	6.07	6.01	5.96	5.91	5.86	5.81	5.75	5.70	5.65	5.60	5.55
52	18980	6.62	6.57	6.52	6.46	6.41	6.36	6.31	6.26	6.20	6.15	6.10	6.05	6.00	5.94	5.89	5.84	5.79	5.74
53	19345	6.81	6.76	6.71	6.65	6.60	6.55	6.50	6.45	6.39	6.34	6.29	6.24	6.19	6.13	6.08	6.03	5.98	5.93
54	19710	7.00	6.95	6.90	6.84	6.79	6.74	6.69	6.64	6.58	6.53	6.48	6.43	6.37	6.32	6.27	6.22	6.17	6.12
55	20075	7.19	7.14	7.09	7.03	6.98	6.93	6.88	6.83	6.77	6.72	6.67	6.62	6.57	6.51	6.46	6.41	6.36	6.31
56	20440	7.38	7.33	7.28	7.22	7.17	7.12	7.07	7.02	6.96	6.91	6.86	6.81	6.76	6.70	6.65	6.60	6.55	6.50
57	20805	7.57	7.52	7.47	7.41	7.36	7.31	7.26	7.21	7.15	7.10	7.05	7.00	6.95	6.89	6.84	6.79	6.74	6.69
58	21170	7.76	7.71	7.66	7.60	7.55	7.50	7.45	7.40	7.34	7.29	7.24	7.19	7.14	7.08	7.03	6.98	6.93	6.88
59	21535	7.95	7.90	7.85	7.79	7.74	7.69	7.64	7.59	7.53	7.48	7.43	7.38	7.33	7.27	7.22	7.17	7.12	7.07
60	21900	8.14	8.09	8.04	7.98	7.93	7.88	7.83	7.78	7.72	7.67	7.62	7.57	7.51	7.46	7.41	7.36	7.31	7.26
61	22265	8.33	8.28	8.23	8.17	8.12	8.07	8.02	7.97	7.91	7.86	7.81	7.76	7.70	7.65	7.60	7.55	7.50	7.45
62	22630	8.52	8.47	8.42	8.36	8.31	8.26	8.21	8.16	8.10	8.05	8.00	7.95	7.90	7.84	7.79	7.74	7.69	7.64
63	22995	8.71	8.66	8.61	8.55	8.50	8.45	8.40	8.35	8.29	8.24	8.19	8.14	8.08	8.03	7.98	7.93	7.88	7.83
64	23360	8.90	8.85	8.80	8.74	8.69	8.64	8.59	8.54	8.48	8.43	8.38	8.33	8.27	8.22	8.17	8.12	8.07	8.02
65	23725	9.09	9.04	8.99	8.93	8.88	8.83	8.78	8.73	8.67	8.62	8.57	8.52	8.46	8.41	8.36	8.31	8.26	8.21
66	24090	9.28	9.23	9.18	9.12	9.07	9.02	8.97	8.92	8.86	8.81	8.76	8.71	8.65	8.60	8.55	8.50	8.45	8.40
67	24455	9.47	9.42	9.37	9.31	9.26	9.21	9.16	9.11	9.05	9.00	8.95	8.90	8.84	8.79	8.74	8.69	8.64	8.59
68	24820	9.66	9.61	9.56	9.50	9.45	9.40	9.35	9.30	9.24	9.19	9.14	9.09	9.03	8.98	8.93	8.88	8.83	8.78
69	25185	9.85	9.80	9.75	9.69	9.64	9.59	9.54	9.49	9.43	9.38	9.33	9.28	9.22	9.17	9.12	9.07	9.02	8.97
70	25550	10.04	10.00	9.95	9.89	9.84	9.79	9.74	9.69	9.63	9.58	9.53	9.48	9.42	9.37	9.32	9.27	9.22	9.17
71	25915	10.23	10.19	10.14	10.08	10.03	9.98	9.93	9.88	9.82	9.77	9.72	9.67	9.61	9.56	9.51	9.46	9.41	9.36
72	26280	10.42	10.38	10.33	10.27	10.22	10.17	10.12	10.07	10.01	9.96	9.91	9.86	9.80	9.75	9.70	9.65	9.60	9.55
73	26645	10.61	10.57	10.52	10.46	10.41	10.36	10.31	10.26	10.20	10.15	10.10	10.05	9.99	9.94	9.89	9.84	9.79	9.74
74	27010	10.80	10.76	10.71	10.65	10.60	10.55	10.50	10.45	10.39	10.34	10.29	10.24	10.18	10.13	10.08	10.03	9.98	9.93
75	27375	10.99	10.95	10.90	10.84	10.79	10.74	10.69	10.64	10.58	10.53	10.48	10.43	10.37	10.32	10.27	10.22	10.17	10.12
76	27740	11.18	11.14	11.09	11.03	10.98	10.93	10.88	10.83	10.77	10.72	10.67	10.62	10.56	10.51	10.46	10.41	10.36	10.31
77	28105	11.37	11.33	11.28	11.22	11.17	11.12	11.07	11.02	10.96	10.91	10.86	10.81	10.75	10.70	10.65	10.60	10.55	10.50
78	28470	11.56	11.52	11.47	11.41	11.36	11.31	11.26	11.21	11.15	11.10	11.05	11.00	10.94	10.89	10.84	10.79	10.74	10.69
79	28835	11.75	11.71	11.66	11.60	11.55	11.50	11.45	11.40	11.34	11.29	11.24	11.19	11.13	11.08	11.03	10.98	10.93	10.88
80	29200	11.94	11.90	11.85	11.79	11.74	11.69	11.64	11.59	11.53	11.48	11.43	11.38	11.32	11.27	11.22	11.17	11.12	11.07
81	29565	12.13	12.09	12.04	11.98	11.93	11.88	11.83	11.78	11.72	11.67	11.62	11.57	11.51	11.46	11.41	11.36	11.31	11.26

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	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	18.28	18.16	18.05	17.94	17.83	17.71	17.60	17.49	17.38	17.27	17.15	17.04	16.93	16.82	16.70	16.59	16.48	16.37
83	30295	18.69	18.57	18.46	18.35	18.24	18.12	18.01	17.90	17.79	17.68	17.56	17.45	17.34	17.23	17.11	17.00	16.89	16.78
84	30660	19.10	18.98	18.87	18.76	18.65	18.53	18.42	18.31	18.20	18.09	17.97	17.86	17.75	17.64	17.52	17.41	17.30	17.19
85	31025	19.51	19.39	19.28	19.17	19.06	18.94	18.83	18.72	18.61	18.50	18.38	18.27	18.16	18.05	17.93	17.82	17.71	17.60
86	31390	19.92	19.80	19.69	19.58	19.47	19.35	19.24	19.13	19.02	18.91	18.79	18.68	18.57	18.46	18.34	18.23	18.12	18.01
87	31755	20.33	20.21	20.10	19.99	19.88	19.76	19.65	19.54	19.43	19.32	19.20	19.09	18.98	18.87	18.75	18.64	18.53	18.42
88	32120	20.74	20.62	20.51	20.40	20.29	20.17	20.06	19.95	19.84	19.73	19.61	19.50	19.39	19.28	19.16	19.05	18.94	18.83
89	32485	21.15	21.03	20.92	20.81	20.70	20.58	20.47	20.36	20.25	20.14	20.02	19.91	19.80	19.69	19.57	19.46	19.35	19.24
90	32850	21.56	21.44	21.33	21.22	21.11	20.99	20.88	20.77	20.66	20.55	20.43	20.32	20.21	20.10	19.98	19.87	19.76	19.65
91	33215	21.97	21.85	21.74	21.63	21.52	21.40	21.29	21.18	21.07	20.96	20.84	20.73	20.62	20.51	20.39	20.28	20.17	20.06
92	33580	22.38	22.26	22.15	22.04	21.93	21.81	21.70	21.59	21.48	21.37	21.25	21.14	21.03	20.92	20.80	20.69	20.58	20.47
93	33945	22.79	22.67	22.56	22.45	22.34	22.22	22.11	22.00	21.89	21.78	21.66	21.55	21.44	21.33	21.21	21.10	20.99	20.88
94	34310	23.20	23.08	22.97	22.86	22.75	22.63	22.52	22.41	22.30	22.19	22.07	21.96	21.85	21.74	21.62	21.51	21.40	21.29
95	34675	23.61	23.49	23.38	23.27	23.16	23.04	22.93	22.82	22.71	22.60	22.48	22.37	22.26	22.15	22.03	21.92	21.81	21.70
96	35040	24.02	23.90	23.79	23.68	23.57	23.45	23.34	23.23	23.12	23.01	22.89	22.78	22.67	22.56	22.44	22.33	22.22	22.11
97	35405	24.43	24.31	24.20	24.09	23.98	23.86	23.75	23.64	23.53	23.42	23.30	23.19	23.08	22.97	22.85	22.74	22.63	22.52
98	35770	24.84	24.72	24.61	24.50	24.39	24.27	24.16	24.05	23.94	23.83	23.71	23.60	23.49	23.38	23.26	23.15	23.04	22.93
99	36135	25.25	25.13	25.02	24.91	24.80	24.68	24.57	24.46	24.35	24.24	24.12	24.01	23.90	23.79	23.67	23.56	23.45	23.34

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 41%.
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