

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	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	
1 - 30		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
31	11315	1.69	1.64	1.59	1.52	1.45	1.37	1.29	1.21	1.13	1.06	.98	.91	.84	.77	.71	.64	.58	.51
32	11680	.14	.09	.03	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
33	12045	.53	.48	.42	.36	.28	.20	.12	.05	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
34	12410	.92	.87	.81	.75	.67	.59	.51	.44	.36	.28	.20	.12	.05	.00	.00	.00	.00	.00
35	12775	1.31	1.26	1.20	1.14	1.06	.98	.90	.83	.75	.67	.59	.51	.44	.36	.28	.20	.12	.04
36	13140	1.70	1.65	1.59	1.53	1.45	1.37	1.29	1.22	1.14	1.06	.98	.90	.83	.75	.67	.59	.51	.43
37	13505	2.09	2.04	1.98	1.92	1.84	1.76	1.68	1.61	1.53	1.45	1.37	1.29	1.22	1.14	1.06	.98	.90	.82
38	13870	2.48	2.43	2.37	2.31	2.23	2.15	2.07	2.00	1.92	1.84	1.76	1.68	1.61	1.53	1.45	1.37	1.29	1.21
39	14235	2.87	2.82	2.76	2.70	2.62	2.54	2.46	2.39	2.31	2.23	2.15	2.07	2.00	1.92	1.84	1.76	1.68	1.60
40	14600	3.26	3.21	3.15	3.09	3.01	2.93	2.85	2.78	2.70	2.62	2.54	2.46	2.39	2.31	2.23	2.15	2.07	1.99
41	14965	3.59	3.54	3.49	3.42	3.35	3.27	3.19	3.11	3.03	2.96	2.88	2.80	2.72	2.64	2.57	2.49	2.41	2.33
42	15330	3.78	3.73	3.68	3.61	3.54	3.46	3.38	3.30	3.22	3.15	3.07	2.99	2.91	2.83	2.76	2.68	2.60	2.52
43	15695	3.97	3.92	3.87	3.80	3.73	3.65	3.57	3.49	3.41	3.34	3.26	3.18	3.10	3.02	2.95	2.87	2.79	2.71
44	16060	4.16	4.11	4.06	3.99	3.92	3.84	3.76	3.68	3.60	3.53	3.45	3.37	3.29	3.21	3.14	3.06	2.98	2.90
45	16425	4.35	4.30	4.25	4.18	4.11	4.03	3.95	3.87	3.79	3.72	3.64	3.56	3.48	3.40	3.33	3.25	3.17	3.09
46	16790	4.54	4.49	4.44	4.37	4.30	4.22	4.14	4.06	3.98	3.91	3.83	3.75	3.67	3.59	3.52	3.44	3.36	3.28
47	17155	4.73	4.68	4.63	4.56	4.49	4.41	4.33	4.25	4.17	4.10	4.02	3.94	3.86	3.78	3.71	3.63	3.55	3.47
48	17520	4.74	4.69	4.63	4.57	4.49	4.41	4.33	4.26	4.18	4.10	4.02	3.94	3.87	3.79	3.71	3.63	3.55	3.47
49	17885	5.11	5.06	5.01	4.94	4.87	4.79	4.71	4.63	4.55	4.48	4.40	4.32	4.24	4.16	4.09	4.01	3.93	3.85
50	18250	5.30	5.25	5.20	5.13	5.06	4.98	4.90	4.82	4.74	4.67	4.59	4.51	4.43	4.35	4.28	4.20	4.12	4.04
51	18615	5.34	5.29	5.23	5.17	5.09	5.01	4.94	4.86	4.78	4.70	4.62	4.54	4.47	4.39	4.31	4.23	4.15	4.08
52	18980	5.68	5.63	5.58	5.51	5.44	5.36	5.28	5.20	5.12	5.05	4.97	4.89	4.81	4.73	4.66	4.58	4.50	4.42
53	19345	5.87	5.82	5.77	5.70	5.63	5.55	5.47	5.39	5.31	5.24	5.16	5.08	5.00	4.92	4.85	4.77	4.69	4.61
54	19710	5.92	5.87	5.81	5.75	5.67	5.59	5.51	5.44	5.36	5.28	5.20	5.12	5.05	4.97	4.89	4.81	4.73	4.66
55	20075	6.25	6.20	6.15	6.08	6.01	5.93	5.85	5.77	5.69	5.62	5.54	5.46	5.38	5.30	5.23	5.15	5.07	4.99
56	20440	6.44	6.39	6.34	6.27	6.20	6.12	6.04	5.96	5.88	5.81	5.73	5.65	5.57	5.49	5.42	5.34	5.26	5.18
57	20805	6.63	6.58	6.53	6.46	6.39	6.31	6.23	6.15	6.07	6.00	5.92	5.84	5.76	5.68	5.61	5.53	5.45	5.37
58	21170	6.82	6.77	6.72	6.65	6.58	6.50	6.42	6.34	6.26	6.19	6.11	6.03	5.95	5.87	5.80	5.72	5.64	5.56
59	21535	7.01	6.96	6.91	6.84	6.77	6.69	6.61	6.53	6.45	6.38	6.30	6.22	6.14	6.06	5.99	5.91	5.83	5.75
60	21900	7.23	7.15	7.10	7.03	6.96	6.88	6.80	6.72	6.64	6.57	6.49	6.41	6.33	6.25	6.18	6.10	6.02	5.94
61	22265	7.64	7.53	7.42	7.28	7.15	7.07	6.99	6.91	6.83	6.76	6.68	6.60	6.52	6.44	6.37	6.29	6.21	6.13
62	22630	8.05	7.94	7.83	7.69	7.52	7.35	7.18	7.10	7.02	6.95	6.87	6.79	6.71	6.63	6.56	6.48	6.40	6.32
63	22995	8.46	8.35	8.24	8.10	7.93	7.76	7.59	7.43	7.26	7.14	7.06	6.98	6.90	6.82	6.75	6.67	6.59	6.51
64	23360	8.87	8.76	8.65	8.51	8.34	8.17	8.00	7.84	7.67	7.50	7.33	7.17	7.09	7.01	6.94	6.86	6.78	6.70
65	23725	9.28	9.17	9.06	8.92	8.75	8.58	8.41	8.25	8.08	7.91	7.74	7.57	7.40	7.23	7.13	7.05	6.97	6.89
66	24090	9.69	9.58	9.47	9.33	9.16	8.99	8.82	8.66	8.49	8.32	8.15	7.98	7.81	7.64	7.48	7.31	7.16	7.08
67	24455	10.10	9.99	9.88	9.74	9.57	9.40	9.23	9.07	8.90	8.73	8.56	8.39	8.22	8.05	7.89	7.72	7.55	7.38
68	24820	10.51	10.40	10.29	10.15	9.98	9.81	9.64	9.48	9.31	9.14	8.97	8.80	8.63	8.46	8.30	8.13	7.96	7.79
69	25185	10.92	10.81	10.70	10.56	10.39	10.22	10.05	9.89	9.72	9.55	9.38	9.21	9.04	8.87	8.71	8.54	8.37	8.20
70	25550	11.33	11.22	11.11	10.97	10.80	10.63	10.46	10.30	10.13	9.96	9.79	9.62	9.45	9.28	9.12	8.95	8.78	8.61
71	25915	11.74	11.63	11.52	11.38	11.21	11.04	10.87	10.71	10.54	10.37	10.20	10.03	9.86	9.69	9.53	9.36	9.19	9.02
72	26280	12.15	12.04	11.93	11.79	11.62	11.45	11.28	11.12	10.95	10.78	10.61	10.44	10.27	10.10	9.94	9.77	9.60	9.43
73	26645	12.56	12.45	12.34	12.20	12.03	11.86	11.69	11.53	11.36	11.19	11.02	10.85	10.68	10.51	10.35	10.18	10.01	9.84
74	27010	12.97	12.86	12.75	12.61	12.44	12.27	12.10	11.94	11.77	11.60	11.43	11.26	11.09	10.92	10.76	10.59	10.42	10.25
75	27375	13.38	13.27	13.16	13.02	12.85	12.68	12.51	12.35	12.18	12.01	11.84	11.67	11.50	11.33	11.17	11.00	10.83	10.66
76	27740	13.79	13.68	13.57	13.43	13.26	13.09	12.92	12.76	12.59	12.42	12.25	12.08	11.91	11.74	11.58	11.41	11.24	11.07
77	28105	14.20	14.09	13.98	13.84	13.67	13.50	13.33	13.17	13.00	12.83	12.66	12.49	12.32	12.15	11.99	11.82	11.65	11.48
78	28470	14.61	14.50	14.39	14.25	14.08	13.91	13.74	13.58	13.41	13.24	13.07	12.90	12.73	12.56	12.40	12.23	12.06	11.89
79	28835	15.02	14.91	14.80	14.66	14.49	14.32	14.15	13.99	13.82	13.65	13.48	13.31	13.14	12.97	12.81	12.64	12.47	12.30
80	29200	15.43	15.32	15.21	15.07	14.90	14.73	14.56	14.40	14.23	14.06	13.89	13.72	13.55	13.38	13.22	13.05	12.88	12.71
81	29565	15.84	15.73	15.62	15.48	15.31	15.14	14.97	14.81	14.64	14.47	14.30	14.13	13.96	13.79	13.63	13.46	13.29	13.12

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		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
82	29930	16.25	16.14	16.03	15.89	15.72	15.55	15.38	15.22	15.05	14.88	14.71	14.54	14.37	14.20	14.04	13.87	13.70	13.53
83	30295	16.66	16.55	16.44	16.30	16.13	15.96	15.79	15.63	15.46	15.29	15.12	14.95	14.78	14.61	14.45	14.28	14.11	13.94
84	30660	17.07	16.96	16.85	16.71	16.54	16.37	16.20	16.04	15.87	15.70	15.53	15.36	15.19	15.02	14.86	14.69	14.52	14.35
85	31025	17.48	17.37	17.26	17.12	16.95	16.78	16.61	16.45	16.28	16.11	15.94	15.77	15.60	15.43	15.27	15.10	14.93	14.76
86	31390	17.89	17.78	17.67	17.53	17.36	17.19	17.02	16.86	16.69	16.52	16.35	16.18	16.01	15.84	15.68	15.51	15.34	15.17
87	31755	18.30	18.19	18.08	17.94	17.77	17.60	17.43	17.27	17.10	16.93	16.76	16.59	16.42	16.25	16.09	15.92	15.75	15.58
88	32120	18.71	18.60	18.49	18.35	18.18	18.01	17.84	17.68	17.51	17.34	17.17	17.00	16.83	16.66	16.50	16.33	16.16	15.99
89	32485	19.12	19.01	18.90	18.76	18.59	18.42	18.25	18.09	17.92	17.75	17.58	17.41	17.24	17.07	16.91	16.74	16.57	16.40
90	32850	19.53	19.42	19.31	19.17	19.00	18.83	18.66	18.50	18.33	18.16	17.99	17.82	17.65	17.48	17.32	17.15	16.98	16.81
91	33215	19.94	19.83	19.72	19.58	19.41	19.24	19.07	18.91	18.74	18.57	18.40	18.23	18.06	17.89	17.73	17.56	17.39	17.22
92	33580	20.35	20.24	20.13	19.99	19.82	19.65	19.48	19.32	19.15	18.98	18.81	18.64	18.47	18.30	18.14	17.97	17.80	17.63
93	33945	20.76	20.65	20.54	20.40	20.23	20.06	19.89	19.73	19.56	19.39	19.22	19.05	18.88	18.71	18.55	18.38	18.21	18.04
94	34310	21.17	21.06	20.95	20.81	20.64	20.47	20.30	20.14	19.97	19.80	19.63	19.46	19.29	19.12	18.96	18.79	18.62	18.45
95	34675	21.58	21.47	21.36	21.22	21.05	20.88	20.71	20.55	20.38	20.21	20.04	19.87	19.70	19.53	19.37	19.20	19.03	18.86
96	35040	21.99	21.88	21.77	21.63	21.46	21.29	21.12	20.96	20.79	20.62	20.45	20.28	20.11	19.94	19.78	19.61	19.44	19.27
97	35405	22.40	22.29	22.18	22.04	21.87	21.70	21.53	21.37	21.20	21.03	20.86	20.69	20.52	20.35	20.19	20.02	19.85	19.68
98	35770	22.81	22.70	22.59	22.45	22.28	22.11	21.94	21.78	21.61	21.44	21.27	21.10	20.93	20.76	20.60	20.43	20.26	20.09
99	36135	23.22	23.11	23.00	22.86	22.69	22.52	22.35	22.19	22.02	21.85	21.68	21.51	21.34	21.17	21.01	20.84	20.67	20.50

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