

**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	.44	.38	.31	.25	.18	.11	.02	.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	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
35	12775	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
36	13140	.36	.28	.20	.12	.04	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
37	13505	.75	.67	.59	.51	.43	.34	.24	.14	.06	.00	.00	.00	.00	.00	.00	.00
38	13870	1.14	1.06	.98	.90	.82	.73	.63	.53	.42	.33	.24	.15	.06	.00	.00	.00
39	14235	1.53	1.45	1.37	1.29	1.21	1.12	1.02	.92	.81	.71	.60	.51	.42	.34	.25	.16
40	14600	1.92	1.84	1.76	1.68	1.60	1.51	1.41	1.31	1.20	1.10	.99	.89	.78	.70	.61	.52
41	14965	2.25	2.18	2.10	2.02	1.94	1.85	1.75	1.64	1.54	1.43	1.33	1.23	1.12	1.02	.92	.83
42	15330	2.44	2.37	2.29	2.21	2.13	2.04	1.94	1.83	1.73	1.62	1.52	1.42	1.31	1.21	1.10	1.00
43	15695	2.63	2.56	2.48	2.40	2.32	2.23	2.13	2.02	1.92	1.81	1.71	1.61	1.50	1.40	1.29	1.19
44	16060	2.82	2.75	2.67	2.59	2.51	2.42	2.32	2.21	2.11	2.00	1.90	1.80	1.69	1.59	1.48	1.38
45	16425	3.01	2.94	2.86	2.78	2.70	2.61	2.51	2.40	2.30	2.19	2.09	1.99	1.88	1.78	1.67	1.57
46	16790	3.20	3.13	3.05	2.97	2.89	2.80	2.70	2.59	2.49	2.38	2.28	2.18	2.07	1.97	1.86	1.76
47	17155	3.39	3.32	3.24	3.16	3.08	2.99	2.89	2.78	2.68	2.57	2.47	2.37	2.26	2.16	2.05	1.95
48	17520	3.40	3.32	3.24	3.16	3.08	2.99	2.89	2.79	2.68	2.58	2.47	2.37	2.26	2.16	2.06	1.95
49	17885	3.77	3.70	3.62	3.54	3.46	3.37	3.27	3.16	3.06	2.95	2.85	2.75	2.64	2.54	2.43	2.33
50	18250	3.96	3.89	3.81	3.73	3.65	3.56	3.46	3.35	3.25	3.14	3.04	2.94	2.83	2.73	2.62	2.52
51	18615	4.00	3.92	3.84	3.76	3.69	3.59	3.49	3.39	3.28	3.18	3.07	2.97	2.87	2.76	2.66	2.55
52	18980	4.34	4.27	4.19	4.11	4.03	3.94	3.84	3.73	3.63	3.52	3.42	3.32	3.21	3.11	3.00	2.90
53	19345	4.53	4.46	4.38	4.30	4.22	4.13	4.03	3.92	3.82	3.71	3.61	3.51	3.40	3.30	3.19	3.09
54	19710	4.58	4.50	4.42	4.34	4.27	4.17	4.07	3.97	3.86	3.76	3.65	3.55	3.45	3.34	3.24	3.13
55	20075	4.91	4.84	4.76	4.68	4.60	4.51	4.41	4.30	4.20	4.09	3.99	3.89	3.78	3.68	3.57	3.47
56	20440	5.10	5.03	4.95	4.87	4.79	4.70	4.60	4.49	4.39	4.28	4.18	4.08	3.97	3.87	3.76	3.66
57	20805	5.29	5.22	5.14	5.06	4.98	4.89	4.79	4.68	4.58	4.47	4.37	4.27	4.16	4.06	3.95	3.85
58	21170	5.48	5.41	5.33	5.25	5.17	5.08	4.98	4.87	4.77	4.66	4.56	4.46	4.35	4.25	4.14	4.04
59	21535	5.67	5.60	5.52	5.44	5.36	5.27	5.17	5.06	4.96	4.85	4.75	4.65	4.54	4.44	4.33	4.23
60	21900	5.86	5.79	5.71	5.63	5.55	5.46	5.36	5.25	5.15	5.04	4.94	4.84	4.73	4.63	4.52	4.42
61	22265	6.05	5.98	5.90	5.82	5.74	5.65	5.55	5.44	5.34	5.23	5.13	5.03	4.92	4.82	4.71	4.61
62	22630	6.24	6.17	6.09	6.01	5.93	5.84	5.74	5.63	5.53	5.42	5.32	5.22	5.11	5.01	4.90	4.80
63	22995	6.43	6.36	6.28	6.20	6.12	6.03	5.93	5.82	5.72	5.61	5.51	5.41	5.30	5.20	5.09	4.99
64	23360	6.62	6.55	6.47	6.39	6.31	6.22	6.12	6.01	5.91	5.80	5.70	5.60	5.49	5.39	5.28	5.18
65	23725	6.81	6.74	6.66	6.58	6.50	6.41	6.31	6.20	6.10	5.99	5.89	5.79	5.68	5.58	5.47	5.37
66	24090	7.00	6.93	6.85	6.77	6.69	6.60	6.50	6.39	6.29	6.18	6.08	5.98	5.87	5.77	5.66	5.56
67	24455	7.21	7.12	7.04	6.96	6.88	6.79	6.69	6.58	6.48	6.37	6.27	6.17	6.06	5.96	5.85	5.75
68	24820	7.62	7.45	7.28	7.15	7.07	6.98	6.88	6.77	6.67	6.56	6.46	6.36	6.25	6.15	6.04	5.94
69	25185	8.03	7.86	7.69	7.53	7.36	7.17	7.07	6.96	6.86	6.75	6.65	6.55	6.44	6.34	6.23	6.13
70	25550	8.44	8.27	8.10	7.94	7.77	7.57	7.35	7.15	7.05	6.94	6.84	6.74	6.63	6.53	6.42	6.32
71	25915	8.85	8.68	8.51	8.35	8.18	7.98	7.76	7.53	7.31	7.13	7.03	6.93	6.82	6.72	6.61	6.51
72	26280	9.26	9.09	8.92	8.76	8.59	8.39	8.17	7.94	7.72	7.49	7.27	7.12	7.01	6.91	6.80	6.70
73	26645	9.67	9.50	9.33	9.17	9.00	8.80	8.58	8.35	8.13	7.90	7.68	7.45	7.23	7.10	6.99	6.89
74	27010	10.08	9.91	9.74	9.58	9.41	9.21	8.99	8.76	8.54	8.31	8.09	7.86	7.64	7.41	7.19	7.08
75	27375	10.49	10.32	10.15	9.99	9.82	9.62	9.40	9.17	8.95	8.72	8.50	8.27	8.05	7.82	7.60	7.37
76	27740	10.90	10.73	10.56	10.40	10.23	10.03	9.81	9.58	9.36	9.13	8.91	8.68	8.46	8.23	8.01	7.78
77	28105	11.31	11.14	10.97	10.81	10.64	10.44	10.22	9.99	9.77	9.54	9.32	9.09	8.87	8.64	8.42	8.19
78	28470	11.72	11.55	11.38	11.22	11.05	10.85	10.63	10.40	10.18	9.95	9.73	9.50	9.28	9.05	8.83	8.60
79	28835	12.13	11.96	11.79	11.63	11.46	11.26	11.04	10.81	10.59	10.36	10.14	9.91	9.69	9.46	9.24	9.01
80	29200	12.54	12.37	12.20	12.04	11.87	11.67	11.45	11.22	11.00	10.77	10.55	10.32	10.10	9.87	9.65	9.42
81	29565	12.95	12.78	12.61	12.45	12.28	12.08	11.86	11.63	11.41	11.18	10.96	10.73	10.51	10.28	10.06	9.83

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	13.36	13.19	13.02	12.86	12.69	12.49	12.27	12.04	11.82	11.59	11.37	11.14	10.92	10.69	10.47	10.24
83	30295	13.77	13.60	13.43	13.27	13.10	12.90	12.68	12.45	12.23	12.00	11.78	11.55	11.33	11.10	10.88	10.65
84	30660	14.18	14.01	13.84	13.68	13.51	13.31	13.09	12.86	12.64	12.41	12.19	11.96	11.74	11.51	11.29	11.06
85	31025	14.59	14.42	14.25	14.09	13.92	13.72	13.50	13.27	13.05	12.82	12.60	12.37	12.15	11.92	11.70	11.47
86	31390	15.00	14.83	14.66	14.50	14.33	14.13	13.91	13.68	13.46	13.23	13.01	12.78	12.56	12.33	12.11	11.88
87	31755	15.41	15.24	15.07	14.91	14.74	14.54	14.32	14.09	13.87	13.64	13.42	13.19	12.97	12.74	12.52	12.29
88	32120	15.82	15.65	15.48	15.32	15.15	14.95	14.73	14.50	14.28	14.05	13.83	13.60	13.38	13.15	12.93	12.70
89	32485	16.23	16.06	15.89	15.73	15.56	15.36	15.14	14.91	14.69	14.46	14.24	14.01	13.79	13.56	13.34	13.11
90	32850	16.64	16.47	16.30	16.14	15.97	15.77	15.55	15.32	15.10	14.87	14.65	14.42	14.20	13.97	13.75	13.52
91	33215	17.05	16.88	16.71	16.55	16.38	16.18	15.96	15.73	15.51	15.28	15.06	14.83	14.61	14.38	14.16	13.93
92	33580	17.46	17.29	17.12	16.96	16.79	16.59	16.37	16.14	15.92	15.69	15.47	15.24	15.02	14.79	14.57	14.34
93	33945	17.87	17.70	17.53	17.37	17.20	17.00	16.78	16.55	16.33	16.10	15.88	15.65	15.43	15.20	14.98	14.75
94	34310	18.28	18.11	17.94	17.78	17.61	17.41	17.19	16.96	16.74	16.51	16.29	16.06	15.84	15.61	15.39	15.16
95	34675	18.69	18.52	18.35	18.19	18.02	17.82	17.60	17.37	17.15	16.92	16.70	16.47	16.25	16.02	15.80	15.57
96	35040	19.10	18.93	18.76	18.60	18.43	18.23	18.01	17.78	17.56	17.33	17.11	16.88	16.66	16.43	16.21	15.98
97	35405	19.51	19.34	19.17	19.01	18.84	18.64	18.42	18.19	17.97	17.74	17.52	17.29	17.07	16.84	16.62	16.39
98	35770	19.92	19.75	19.58	19.42	19.25	19.05	18.83	18.60	18.38	18.15	17.93	17.70	17.48	17.25	17.03	16.80
99	36135	20.33	20.16	19.99	19.83	19.66	19.46	19.24	19.01	18.79	18.56	18.34	18.11	17.89	17.66	17.44	17.21

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