

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	2.43	2.38	2.33	2.28	2.23	2.19	2.14	2.09	2.04	1.99	1.94	1.89	1.84	1.79	1.74	1.69	1.64	1.59
32	11680	2.61	2.56	2.51	2.46	2.41	2.37	2.32	2.27	2.22	2.17	2.12	2.07	2.02	1.97	1.92	1.87	.24	.19
33	12045	2.79	2.74	2.69	2.64	2.59	2.55	2.50	2.45	2.40	2.35	2.30	2.25	2.20	2.15	2.10	2.05	.62	.57
34	12410	2.97	2.92	2.87	2.82	2.77	2.73	2.68	2.63	2.58	2.53	2.48	2.43	2.38	2.33	2.28	2.23	1.00	.95
35	12775	3.15	3.10	3.05	3.00	2.95	2.91	2.86	2.81	2.76	2.71	2.66	2.61	2.56	2.51	2.46	2.41	1.38	1.33
36	13140	3.33	3.28	3.23	3.18	3.13	3.09	3.04	2.99	2.94	2.89	2.84	2.79	2.74	2.69	2.64	2.59	1.76	1.71
37	13505	3.51	3.46	3.41	3.36	3.31	3.27	3.22	3.17	3.12	3.07	3.02	2.97	2.92	2.87	2.82	2.77	2.14	2.09
38	13870	3.69	3.64	3.59	3.54	3.49	3.45	3.40	3.35	3.30	3.25	3.20	3.15	3.10	3.05	3.00	2.95	2.52	2.47
39	14235	3.87	3.82	3.77	3.72	3.67	3.63	3.58	3.53	3.48	3.43	3.38	3.33	3.28	3.23	3.18	3.13	2.90	2.85
40	14600	4.05	4.00	3.95	3.90	3.85	3.81	3.76	3.71	3.66	3.61	3.56	3.51	3.46	3.41	3.36	3.31	3.26	3.21
41	14965	4.23	4.18	4.13	4.08	4.03	3.99	3.94	3.89	3.84	3.79	3.74	3.69	3.64	3.59	3.54	3.49	3.44	3.39
42	15330	4.41	4.36	4.31	4.26	4.21	4.17	4.12	4.07	4.02	3.97	3.92	3.87	3.82	3.77	3.72	3.67	3.62	3.57
43	15695	4.59	4.54	4.49	4.44	4.39	4.35	4.30	4.25	4.20	4.15	4.10	4.05	4.00	3.95	3.90	3.85	3.80	3.75
44	16060	4.77	4.72	4.67	4.62	4.57	4.53	4.48	4.43	4.38	4.33	4.28	4.23	4.18	4.13	4.08	4.03	3.98	3.93
45	16425	4.95	4.90	4.85	4.80	4.75	4.71	4.66	4.61	4.56	4.51	4.46	4.41	4.36	4.31	4.26	4.21	4.16	4.11
46	16790	5.13	5.08	5.03	4.98	4.93	4.89	4.84	4.79	4.74	4.69	4.64	4.59	4.54	4.49	4.44	4.39	4.34	4.29
47	17155	5.31	5.26	5.21	5.16	5.11	5.07	5.02	4.97	4.92	4.87	4.82	4.77	4.72	4.67	4.62	4.57	4.52	4.47
48	17520	5.49	5.44	5.39	5.34	5.29	5.25	5.20	5.15	5.10	5.05	5.00	4.95	4.90	4.85	4.80	4.75	4.70	4.65
49	17885	5.67	5.62	5.57	5.52	5.47	5.43	5.38	5.33	5.28	5.23	5.18	5.13	5.08	5.03	4.98	4.93	4.88	4.83
50	18250	5.85	5.80	5.75	5.70	5.65	5.61	5.56	5.51	5.46	5.41	5.36	5.31	5.26	5.21	5.16	5.11	5.06	5.01
51	18615	6.03	5.98	5.93	5.88	5.83	5.79	5.74	5.69	5.64	5.59	5.54	5.49	5.44	5.39	5.34	5.29	5.24	5.19
52	18980	6.21	6.16	6.11	6.06	6.01	5.97	5.92	5.87	5.82	5.77	5.72	5.67	5.62	5.57	5.52	5.47	5.42	5.37
53	19345	6.39	6.34	6.29	6.24	6.19	6.15	6.10	6.05	6.00	5.95	5.90	5.85	5.80	5.75	5.70	5.65	5.60	5.55
54	19710	6.57	6.52	6.47	6.42	6.37	6.32	6.27	6.22	6.17	6.12	6.07	6.02	5.97	5.92	5.87	5.82	5.77	5.72
55	20075	6.75	6.70	6.65	6.60	6.55	6.51	6.46	6.41	6.36	6.31	6.26	6.21	6.16	6.11	6.06	6.01	5.96	5.91
56	20440	6.93	6.88	6.83	6.78	6.73	6.69	6.64	6.59	6.54	6.49	6.44	6.39	6.34	6.29	6.24	6.19	6.14	6.09
57	20805	7.11	7.06	7.01	6.96	6.91	6.87	6.82	6.77	6.72	6.67	6.62	6.57	6.52	6.47	6.42	6.37	6.32	6.27
58	21170	7.29	7.24	7.19	7.14	7.09	7.05	7.00	6.95	6.90	6.85	6.80	6.75	6.70	6.65	6.60	6.55	6.50	6.45
59	21535	7.47	7.42	7.37	7.32	7.27	7.23	7.18	7.13	7.08	7.03	6.98	6.93	6.88	6.83	6.78	6.73	6.68	6.63
60	21900	7.65	7.60	7.55	7.50	7.45	7.41	7.36	7.31	7.26	7.21	7.16	7.11	7.06	7.01	6.96	6.91	6.86	6.81
61	22265	7.83	7.78	7.73	7.68	7.63	7.59	7.54	7.49	7.44	7.39	7.34	7.29	7.24	7.19	7.14	7.09	7.04	6.99
62	22630	8.01	7.96	7.91	7.86	7.81	7.77	7.72	7.67	7.62	7.57	7.52	7.47	7.42	7.37	7.32	7.27	7.22	7.17
63	22995	8.19	8.14	8.09	8.04	7.99	7.95	7.90	7.85	7.80	7.75	7.70	7.65	7.60	7.55	7.50	7.45	7.40	7.35
64	23360	8.37	8.32	8.27	8.22	8.17	8.13	8.08	8.03	7.98	7.93	7.88	7.83	7.78	7.73	7.68	7.63	7.58	7.53
65	23725	8.55	8.50	8.45	8.40	8.35	8.31	8.26	8.21	8.16	8.11	8.06	8.01	7.96	7.91	7.86	7.81	7.76	7.71
66	24090	8.73	8.68	8.63	8.58	8.53	8.49	8.44	8.39	8.34	8.29	8.24	8.19	8.14	8.09	8.04	7.99	7.94	7.89
67	24455	8.91	8.86	8.81	8.76	8.71	8.67	8.62	8.57	8.52	8.47	8.42	8.37	8.32	8.27	8.22	8.17	8.12	8.07
68	24820	9.09	9.04	8.99	8.94	8.89	8.85	8.80	8.75	8.70	8.65	8.60	8.55	8.50	8.45	8.40	8.35	8.30	8.25
69	25185	9.27	9.22	9.17	9.12	9.07	9.03	8.98	8.93	8.88	8.83	8.78	8.73	8.68	8.63	8.58	8.53	8.48	8.43
70	25550	9.45	9.40	9.35	9.30	9.25	9.21	9.16	9.11	9.06	9.01	8.96	8.91	8.86	8.81	8.76	8.71	8.66	8.61
71	25915	9.63	9.58	9.53	9.48	9.43	9.39	9.34	9.29	9.24	9.19	9.14	9.09	9.04	8.99	8.94	8.89	8.84	8.79
72	26280	9.81	9.76	9.71	9.66	9.61	9.57	9.52	9.47	9.42	9.37	9.32	9.27	9.22	9.17	9.12	9.07	9.02	8.97
73	26645	9.99	9.94	9.89	9.84	9.79	9.75	9.70	9.65	9.60	9.55	9.50	9.45	9.40	9.35	9.30	9.25	9.20	9.15
74	27010	10.17	10.12	10.07	10.02	9.97	9.93	9.88	9.83	9.78	9.73	9.68	9.63	9.58	9.53	9.48	9.43	9.38	9.33
75	27375	10.35	10.30	10.25	10.20	10.15	10.11	10.06	10.01	9.96	9.91	9.86	9.81	9.76	9.71	9.66	9.61	9.56	9.51
76	27740	10.53	10.48	10.43	10.38	10.33	10.29	10.24	10.19	10.14	10.09	10.04	9.99	9.94	9.89	9.84	9.79	9.74	9.69
77	28105	10.71	10.66	10.61	10.56	10.51	10.47	10.42	10.37	10.32	10.27	10.22	10.17	10.12	10.07	10.02	9.97	9.92	9.87
78	28470	10.89	10.84	10.79	10.74	10.69	10.65	10.60	10.55	10.50	10.45	10.40	10.35	10.30	10.25	10.20	10.15	10.10	10.05
79	28835	11.07	11.02	10.97	10.92	10.87	10.83	10.78	10.73	10.68	10.63	10.58	10.53	10.48	10.43	10.38	10.33	10.28	10.23
80	29200	11.25	11.20	11.15	11.10	11.05	11.01	10.96	10.91	10.86	10.81	10.76	10.71	10.66	10.61	10.56	10.51	10.46	10.41
81	29565	11.43	11.38	11.33	11.28	11.23	11.19	11.14	11.09	11.04	10.99	10.94	10.89	10.84	10.79	10.74	10.69	10.64	10.59

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

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	17.57	17.46	17.35	17.24	17.13	17.02	16.91	16.80	16.69	16.58	16.47	16.36	16.25	16.14	16.03	15.92	15.81	15.70
83	30295	17.97	17.86	17.75	17.64	17.53	17.42	17.31	17.20	17.09	16.98	16.87	16.76	16.65	16.54	16.43	16.32	16.21	16.10
84	30660	18.37	18.26	18.15	18.04	17.93	17.82	17.71	17.60	17.49	17.38	17.27	17.16	17.05	16.94	16.83	16.72	16.61	16.50
85	31025	18.77	18.66	18.55	18.44	18.33	18.22	18.11	18.00	17.89	17.78	17.67	17.56	17.45	17.34	17.23	17.12	17.01	16.90
86	31390	19.17	19.06	18.95	18.84	18.73	18.62	18.51	18.40	18.29	18.18	18.07	17.96	17.85	17.74	17.63	17.52	17.41	17.30
87	31755	19.57	19.46	19.35	19.24	19.13	19.02	18.91	18.80	18.69	18.58	18.47	18.36	18.25	18.14	18.03	17.92	17.81	17.70
88	32120	19.97	19.86	19.75	19.64	19.53	19.42	19.31	19.20	19.09	18.98	18.87	18.76	18.65	18.54	18.43	18.32	18.21	18.10
89	32485	20.37	20.26	20.15	20.04	19.93	19.82	19.71	19.60	19.49	19.38	19.27	19.16	19.05	18.94	18.83	18.72	18.61	18.50
90	32850	20.77	20.66	20.55	20.44	20.33	20.22	20.11	20.00	19.89	19.78	19.67	19.56	19.45	19.34	19.23	19.12	19.01	18.90
91	33215	21.17	21.06	20.95	20.84	20.73	20.62	20.51	20.40	20.29	20.18	20.07	19.96	19.85	19.74	19.63	19.52	19.41	19.30
92	33580	21.57	21.46	21.35	21.24	21.13	21.02	20.91	20.80	20.69	20.58	20.47	20.36	20.25	20.14	20.03	19.92	19.81	19.70
93	33945	21.97	21.86	21.75	21.64	21.53	21.42	21.31	21.20	21.09	20.98	20.87	20.76	20.65	20.54	20.43	20.32	20.21	20.10
94	34310	22.37	22.26	22.15	22.04	21.93	21.82	21.71	21.60	21.49	21.38	21.27	21.16	21.05	20.94	20.83	20.72	20.61	20.50
95	34675	22.77	22.66	22.55	22.44	22.33	22.22	22.11	22.00	21.89	21.78	21.67	21.56	21.45	21.34	21.23	21.12	21.01	20.90
96	35040	23.17	23.06	22.95	22.84	22.73	22.62	22.51	22.40	22.29	22.18	22.07	21.96	21.85	21.74	21.63	21.52	21.41	21.30
97	35405	23.57	23.46	23.35	23.24	23.13	23.02	22.91	22.80	22.69	22.58	22.47	22.36	22.25	22.14	22.03	21.92	21.81	21.70
98	35770	23.97	23.86	23.75	23.64	23.53	23.42	23.31	23.20	23.09	22.98	22.87	22.76	22.65	22.54	22.43	22.32	22.21	22.10
99	36135	24.37	24.26	24.15	24.04	23.93	23.82	23.71	23.60	23.49	23.38	23.27	23.16	23.05	22.94	22.83	22.72	22.61	22.50

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 40%.
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