

# **BOTSWANA UNIFIED REVENUE SERVICE**

## **TAX TABLES AND GUIDANCE NOTES (For Employee's Remuneration) To operate from 1<sup>st</sup> July 2006**

**PART I** – TAX TABLES - Daily, Weekly, Monthly and Annual (Pages 1 - 40)

**PART II** – TAX TABLES – Worked Examples (Pages 41 - 62)

**PART III** – VALUATION OF BENEFITS (Pages 63 - 73)

**PART IV** – GUIDANCE NOTES (Pages 74 - 88)

*Prescribed by :*

**COMMISSIONER GENERAL**

## **NOTES ON USAGE OF TAX DEDUCTION TABLES**

1. These Tax Deduction Tables are prescribed under the provisions on the Income Tax Act and issued in combination with the Employer's Guide already in use.
2. An employer is obliged to use these tables for determining the tax to be withheld from any payment of remuneration unless he has a Directive (Form ITW 4) from the Commissioner General or written authority from the Commissioner General to use some other method.
3. These Tables are to be used to calculate the tax to be withheld from any payment of remuneration including the value of benefits made on or after 1<sup>st</sup> July 2006.
4. Examples of the use of these tables are provided. These examples do not apply where the employer has received a Directive from the Commissioner General. In such cases the instruction in the Directive must be followed. These examples are specified in terms of the Act. Tax Deduction Tables and Tax rates used in the examples are those applying from 1<sup>st</sup> July 2006. The examples do not exhaust all possibilities. If your problem is not answered, please contact the Botswana Unified Revenue Service at the addresses stated below.
5. Where the term resident is used it is assumed that the employer holds an acceptable ITW 3 (Residence) completed by the employee.
6. The only deduction allowable from Gross Remuneration is the deduction you make for the employee's contribution to an Approved Pension Fund or Approved Retirement Annuity Fund established for the benefit of your employees for which you hold the Commissioner General's approval.
7. Severance pay under the Employment Act and gratuities to citizens and expatriates are to be dealt with as in example 8. The gratuity payable to non citizens in the case of contracts commencing on or after 1.7.1999 are to be included in employment income to the extent specified in section 32 (11) of the Income Tax Act. The tax has to be deducted from these payments. Where a non-citizens employee's gratuity is adjusted for exchange rate fluctuation, computation of taxable amount should be made following example 14.
8. In the case of gratuity payable to non-citizen employees whose contract commenced on or after 1.7.1999 and where tax has been deducted in accordance with section 32(11) and guidance notes issued by the Commissioner, it will not be necessary for the employer to apply for tax directive in ITW 6. However both the employer and employee must ensure that the employee does not owe any amount to the Commissioner General. In the case of gratuity payable on contracts which commenced before 1.7.1999, the employer must apply for a directive in ITW 6.
9. Where tax has been deducted from gratuity payable to citizen employees in accordance with the Act, it will not be necessary to seek a directive in ITW 6. However, both the payer and the employee should ensure that the employee does not owe any amount to the Commissioner General.

### **Contact address and phone numbers:**

**BURS**  
**Private Bag 0013**  
**Gaborone**  
**Tel: 3614600**  
**Fax: 3181734/3953101**

**BURS**  
**Private Bag 38**  
**Francistown**  
**Tel: 2413635**  
**Fax: 2413114**

**BURS**  
**Private Bag 13**  
**Selibe-Phikwe**  
**Tel: 2613699**  
**Fax:2614862**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT DAILY INTERVALS**

1. Remuneration (REM) means any amount accrued to an employee (a) by way of wages, salary, leave pay, pay, fee, commission, bonus, gratuity or compensation; (b) commutation of moneys due under any contract of employment or service; or (c) pension, lump sum payment or other benefit but does not include any amount accrued to any resident individual in respect of services rendered where such amount does not exceed annual rate of P600; (d) any other cash and non cash employee benefits. You may deduct the employee's contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed 15% of remuneration.

2. Apply the Remuneration (ignoring thebes) to the tables below and deduct amount of tax shown.

REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
120	0.05	135	0.75	150	1.50	165	2.25	180	3.00	195	3.75	210	4.50	225	5.25	240	6.00
121	0.05	136	0.80	151	1.55	166	2.30	181	3.05	196	3.80	211	4.55	226	5.30	241	6.13
122	0.10	137	0.85	152	1.60	167	2.35	182	3.10	197	3.85	212	4.60	227	5.35	242	6.25
123	0.15	138	0.90	153	1.65	168	2.40	183	3.15	198	3.90	213	4.65	228	5.40	243	6.38
124	0.20	139	0.95	154	1.70	169	2.45	184	3.20	199	3.95	214	4.70	229	5.45	244	6.50
125	0.25	140	1.00	155	1.75	170	2.50	185	3.25	200	4.00	215	4.75	230	5.50	245	6.63
126	0.30	141	1.05	156	1.80	171	2.55	186	3.30	201	4.05	216	4.80	231	5.55	246	6.75
127	0.35	142	1.10	157	1.85	172	2.60	187	3.35	202	4.10	217	4.85	232	5.60	247	6.88
128	0.40	143	1.15	158	1.90	173	2.65	188	3.40	203	4.15	218	4.90	233	5.65	248	7.00
129	0.45	144	1.20	159	1.95	174	2.70	189	3.45	204	4.20	219	4.95	234	5.70	249	7.13
130	0.50	145	1.25	160	2.00	175	2.75	190	3.50	205	4.25	220	5.00	235	5.75	250	7.25
131	0.55	146	1.30	161	2.05	176	2.80	191	3.55	206	4.30	221	5.05	236	5.80	251	7.38
132	0.60	147	1.35	162	2.10	177	2.85	192	3.60	207	4.35	222	5.10	237	5.85	252	7.50
133	0.65	148	1.40	163	2.15	178	2.90	193	3.65	208	4.40	223	5.15	238	5.90	253	7.63
134	0.70	149	1.45	164	2.20	179	2.95	194	3.70	209	4.45	224	5.20	239	5.95	254	7.75

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**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT DAILY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
255	7.88	280	11.00	305	14.13	330	17.25	355	20.38	380	24.75	405	29.44	430	34.13	455	38.81
256	8.00	281	11.13	306	14.25	331	17.38	356	20.50	381	24.94	406	29.63	431	34.31	456	39.00
257	8.13	282	11.25	307	14.38	332	17.50	357	20.63	382	25.13	407	29.81	432	34.50	457	39.19
258	8.25	283	11.38	308	14.50	333	17.63	358	20.75	383	25.31	408	30.00	433	34.69	458	39.38
259	8.38	284	11.50	309	14.63	334	17.75	359	20.88	384	25.50	409	30.19	434	34.88	459	39.56
260	8.50	285	11.63	310	14.75	335	17.88	360	21.00	385	25.69	410	30.56	435	35.06	460	39.75
261	8.63	286	11.75	311	14.88	336	18.00	361	21.19	386	25.88	411	30.56	436	35.25	461	39.94
262	8.75	287	11.88	312	15.00	337	18.13	362	21.38	387	26.06	412	30.75	437	35.44	462	40.13
263	8.88	288	12.00	313	15.13	338	18.25	363	21.56	388	26.25	413	30.94	438	35.63	463	40.31
264	9.00	289	12.13	314	15.25	339	18.38	364	21.75	389	26.44	414	31.13	439	35.81	464	40.50
265	9.13	290	12.25	315	15.38	340	18.50	365	21.94	390	26.63	415	31.31	440	36.00	465	40.69
266	9.25	291	12.38	316	15.50	341	18.63	366	22.13	391	26.81	416	31.50	441	36.19	466	40.88
267	9.38	292	12.50	317	15.63	342	18.75	367	22.31	392	27.00	417	31.69	442	36.38	467	41.06
268	9.50	293	12.63	318	15.75	343	18.88	368	22.50	393	27.19	418	31.88	443	36.56	468	41.25
269	9.63	294	12.75	319	15.88	344	19.00	369	22.69	394	27.38	419	32.06	444	36.75	469	41.44
270	9.75	295	12.88	320	16.00	345	19.13	370	22.88	395	27.56	420	32.25	445	36.94	470	41.63
271	9.88	296	13.00	321	16.13	346	19.25	371	23.06	396	27.75	421	32.44	446	37.13	471	41.81
272	10.00	297	13.13	322	16.25	347	19.38	372	23.25	397	27.94	422	32.63	447	37.31	472	42.00
273	10.13	298	13.25	323	16.38	348	19.50	373	23.44	398	28.13	423	32.81	448	37.50	473	42.19
274	10.25	299	13.38	324	16.50	349	19.63	374	23.63	399	28.31	424	33.00	449	37.69	474	42.38
275	10.38	300	13.50	325	16.63	350	19.75	375	23.81	400	28.50	425	33.19	450	37.88	475	42.56
276	10.50	301	13.63	326	16.75	351	19.88	376	24.00	401	28.69	426	33.38	451	38.06	476	42.75
277	10.63	302	13.75	327	16.88	352	20.00	377	24.19	402	28.88	427	33.56	452	38.25	477	42.94
278	10.75	303	13.88	328	17.00	353	20.13	378	24.38	403	29.06	428	33.75	453	38.44	478	43.13
279	10.88	304	14.00	329	17.13	354	20.25	379	24.56	404	29.25	429	33.94	454	38.63	479	43.31
																480	43.50

**AND ADD 25% OF ANY AMOUNT IN EXCESS OF P 480.00**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

1. Remuneration (REM) means any amount accrued to an employee (a) by way of wages, salary, leave pay, pay, fee, commission, bonus, gratuity or compensation; (b) commutation of moneys due under any contract of employment or service; or (c) pension, lump sum payment or other benefit but does not include any amount accrued to any resident individual in respect of services rendered where such amount does not exceed annual rate of P600; (d) any other cash and non cash employee benefits. You may deduct the employee's contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed 15% of Remuneration.

2. Apply the Remuneration (ignoring thebes) to the tables below and deduct amount of tax shown.

REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
576	0.00	591	0.70	606	1.45	621	2.20	636	2.95	651	3.70	666	4.45	681	5.20	696	5.95
577	0.00	592	0.75	607	1.50	622	2.25	637	3.00	652	3.75	667	4.50	682	5.25	697	6.00
578	0.05	593	0.80	608	1.55	623	2.30	638	3.05	653	3.80	668	4.55	683	5.30	698	6.05
579	0.10	594	0.85	609	1.60	624	2.35	639	3.10	654	3.85	669	4.60	684	5.35	699	6.10
580	0.15	595	0.90	610	1.65	625	2.40	640	3.15	655	3.90	670	4.65	685	5.40	700	6.15
581	0.20	596	0.95	611	1.70	626	2.45	641	3.20	656	3.95	671	4.70	686	5.45	701	6.20
582	0.25	597	1.00	612	1.75	627	2.50	642	3.25	657	4.00	672	4.75	687	5.50	702	6.25
583	0.30	598	1.05	613	1.80	628	2.55	643	3.30	658	4.05	673	4.80	688	5.55	703	6.30
584	0.35	599	1.10	614	1.85	629	2.60	644	3.35	659	4.10	674	4.85	689	5.60	704	6.35
585	0.40	600	1.15	615	1.90	630	2.65	645	3.40	660	4.15	675	4.90	690	5.65	705	6.40
586	0.45	601	1.20	616	1.95	631	2.70	646	3.45	661	4.20	676	4.95	691	5.70	706	6.45
587	0.50	602	1.25	617	2.00	632	2.75	647	3.50	662	4.25	677	5.00	692	5.75	707	6.50
588	0.55	603	1.30	618	2.05	633	2.80	648	3.55	663	4.30	678	5.05	693	5.80	708	6.55
589	0.60	604	1.35	619	2.10	634	2.85	649	3.60	664	4.35	679	5.10	694	5.85	709	6.60
590	0.65	605	1.40	620	2.15	635	2.90	650	3.65	665	4.40	680	5.15	695	5.90	710	6.65

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**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
711	6.70	736	7.95	761	9.20	786	10.45	811	11.70	836	12.95	861	14.20	886	15.45	911	16.70
712	6.75	737	8.00	762	9.25	787	10.50	812	11.75	837	13.00	862	14.25	887	15.50	912	16.75
713	6.80	738	8.05	763	9.30	788	10.55	813	11.80	838	13.05	863	14.30	888	15.55	913	16.80
714	6.85	739	8.10	764	9.35	789	10.60	814	11.85	839	13.10	864	14.35	889	15.60	914	16.85
715	6.90	740	8.15	765	9.40	790	10.65	815	11.90	840	13.15	865	14.40	890	15.65	915	16.90
716	6.95	741	8.20	766	9.45	791	10.70	816	11.95	841	13.20	866	14.45	891	15.70	916	16.95
717	7.00	742	8.25	767	9.50	792	10.75	817	12.00	842	13.25	867	14.50	892	15.75	917	17.00
718	7.05	743	8.30	768	9.55	793	10.80	818	12.05	843	13.30	868	14.55	893	15.80	918	17.05
719	7.10	744	8.35	769	9.60	794	10.85	819	12.10	844	13.35	869	14.60	894	15.85	919	17.10
720	7.15	745	8.40	770	9.65	795	10.90	820	12.15	845	13.40	870	14.65	895	15.90	920	17.15
721	7.20	746	8.45	771	9.70	796	10.95	821	12.20	846	13.45	871	14.70	896	15.95	921	17.20
722	7.25	747	8.50	772	9.75	797	11.00	822	12.25	847	13.50	872	14.75	897	16.00	922	17.25
723	7.30	748	8.55	773	9.80	798	11.05	823	12.30	848	13.55	873	14.80	898	16.05	923	17.30
724	7.35	749	8.60	774	9.85	799	11.10	824	12.35	849	13.60	874	14.85	899	16.10	924	17.35
725	7.40	750	8.65	775	9.90	800	11.15	825	12.40	850	13.65	875	14.90	900	16.15	925	17.40
726	7.45	751	8.70	776	9.95	801	11.20	826	12.45	851	13.70	876	14.95	901	16.20	926	17.45
727	7.50	752	8.75	777	10.00	802	11.25	827	12.50	852	13.75	877	15.00	902	16.25	927	17.50
728	7.55	753	8.80	778	10.05	803	11.30	828	12.55	853	13.80	878	15.05	903	16.30	928	17.55
729	7.60	754	8.85	779	10.10	804	11.35	829	12.60	854	13.85	879	15.10	904	16.35	929	17.60
730	7.65	755	8.90	780	10.15	805	11.40	830	12.65	855	13.90	880	15.15	905	16.40	930	17.65
731	7.70	756	8.95	781	10.20	806	11.45	831	12.70	856	13.95	881	15.20	906	16.45	931	17.70
732	7.75	757	9.00	782	10.25	807	11.50	832	12.75	857	14.00	882	15.25	907	16.50	932	17.75
733	7.80	758	9.05	783	10.30	808	11.55	833	12.80	858	14.05	883	15.30	908	16.55	933	17.80
734	7.85	759	9.10	784	10.35	809	11.60	834	12.85	859	14.10	884	15.35	909	16.60	934	17.85
735	7.90	760	9.15	785	10.40	810	11.65	835	12.90	860	14.15	885	15.40	910	16.65	935	17.90

**5WR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
936	17.95	961	19.20	986	20.45	1011	21.70	1036	22.95	1061	24.20	1086	25.45	1111	26.70	1136	27.95
937	18.00	962	19.25	987	20.50	1012	21.75	1037	23.00	1062	24.25	1087	25.50	1112	26.75	1137	28.00
938	18.05	963	19.30	988	20.55	1013	21.80	1038	23.05	1063	24.30	1088	25.55	1113	26.80	1138	28.05
939	18.10	964	19.35	989	20.60	1014	21.85	1039	23.10	1064	24.35	1089	25.60	1114	26.85	1139	28.10
940	18.15	965	19.40	990	20.65	1015	21.90	1040	23.15	1065	24.40	1090	25.65	1115	26.90	1140	28.15
941	18.20	966	19.45	991	20.70	1016	21.95	1041	23.20	1066	24.45	1091	25.70	1116	26.95	1141	28.20
942	18.25	967	19.50	992	20.75	1017	22.00	1042	23.25	1067	24.50	1092	25.75	1117	27.00	1142	28.25
943	18.30	968	19.55	993	20.80	1018	22.05	1043	23.30	1068	24.55	1093	25.80	1118	27.05	1143	28.30
944	18.35	969	19.60	994	20.85	1019	22.10	1044	23.35	1069	24.60	1094	25.85	1119	27.10	1144	28.35
945	18.40	970	19.65	995	20.90	1020	22.15	1045	23.40	1070	24.65	1095	25.90	1120	27.15	1145	28.40
946	18.45	971	19.70	996	20.95	1021	22.20	1046	23.45	1071	24.70	1096	25.95	1121	27.20	1146	28.45
947	18.50	972	19.75	997	21.00	1022	22.25	1047	23.50	1072	24.75	1097	26.00	1122	27.25	1147	28.50
948	18.55	973	19.80	998	21.05	1023	22.30	1048	23.55	1073	24.80	1098	26.05	1123	27.30	1148	28.55
949	18.60	974	19.85	999	21.10	1024	22.35	1049	23.60	1074	24.85	1099	26.10	1124	27.35	1149	28.60
950	18.65	975	19.90	1000	21.15	1025	22.40	1050	23.65	1075	24.90	1100	26.15	1125	27.40	1150	28.65
951	18.70	976	19.95	1001	21.20	1026	22.45	1051	23.70	1076	24.95	1101	26.20	1126	27.45	1151	28.70
952	18.75	977	20.00	1002	21.25	1027	22.50	1052	23.75	1077	25.00	1102	26.25	1127	27.50	1152	28.75
953	18.80	978	20.05	1003	21.30	1028	22.55	1053	23.80	1078	25.05	1103	26.30	1128	27.55	1153	28.80
954	18.85	979	20.10	1004	21.35	1029	22.60	1054	23.85	1079	25.10	1104	26.35	1129	27.60	1154	28.85
955	18.90	980	20.15	1005	21.40	1030	22.65	1055	23.90	1080	25.15	1105	26.40	1130	27.65	1155	28.99
956	18.95	981	20.20	1006	21.45	1031	22.70	1056	23.95	1081	25.20	1106	26.45	1131	27.70	1156	29.12
957	19.00	982	20.25	1007	21.50	1032	22.75	1057	24.00	1082	25.25	1107	26.50	1132	27.75	1157	29.24
958	19.05	983	20.30	1008	21.55	1033	22.80	1058	24.05	1083	25.30	1108	26.55	1133	27.80	1158	29.37
959	19.10	984	20.35	1009	21.60	1034	22.85	1059	24.10	1084	25.35	1109	26.60	1134	27.85	1159	29.49
960	19.15	985	20.40	1010	21.65	1035	22.90	1060	24.15	1085	25.40	1110	26.65	1135	27.90	1160	29.62

**6 WR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
1161	29.74	1186	32.87	1211	35.99	1236	39.12	1261	42.24	1286	45.37	1311	48.49	1336	51.62	1361	54.74
1162	29.87	1187	32.99	1212	36.12	1237	39.24	1262	42.37	1287	45.49	1312	48.62	1337	51.74	1362	54.87
1163	29.99	1188	33.12	1213	36.24	1238	39.37	1263	42.49	1288	45.62	1313	48.74	1338	51.87	1363	54.99
1164	30.12	1189	33.24	1214	36.37	1239	39.49	1264	42.62	1289	45.74	1314	48.87	1339	51.99	1364	55.12
1165	30.24	1190	33.37	1215	36.49	1240	39.62	1265	42.74	1290	45.87	1315	48.99	1340	52.12	1365	55.24
1166	30.37	1191	33.49	1216	36.62	1241	39.74	1266	42.87	1291	45.99	1316	49.12	1341	52.24	1366	55.37
1167	30.49	1192	33.62	1217	36.74	1242	39.87	1267	42.99	1292	46.12	1317	49.24	1342	52.37	1367	55.49
1168	30.62	1193	33.74	1218	36.87	1243	39.99	1268	43.12	1293	46.24	1318	49.37	1343	52.49	1368	55.62
1169	30.74	1194	33.87	1219	36.99	1244	40.12	1269	43.24	1294	46.37	1319	49.49	1344	52.62	1369	55.74
1170	30.87	1195	33.99	1220	37.12	1245	40.24	1270	43.37	1295	46.49	1320	49.62	1345	52.74	1370	55.87
1171	30.99	1196	34.12	1221	37.24	1246	40.37	1271	43.49	1296	46.62	1321	49.74	1346	52.87	1371	55.99
1172	31.12	1197	34.24	1222	37.37	1247	40.49	1272	43.62	1297	46.74	1322	49.87	1347	52.99	1372	56.12
1173	31.24	1198	34.37	1223	37.49	1248	40.62	1273	43.74	1298	46.87	1323	49.99	1348	53.12	1373	56.24
1174	31.37	1199	34.49	1224	37.62	1249	40.74	1274	43.87	1299	46.99	1324	50.12	1349	53.24	1374	56.37
1175	31.49	1200	34.62	1225	37.74	1250	40.87	1275	43.99	1300	47.12	1325	50.24	1350	53.37	1375	56.49
1176	31.62	1201	34.74	1226	37.87	1251	40.99	1276	44.12	1301	47.24	1326	50.37	1351	53.49	1376	56.62
1177	31.74	1202	34.87	1227	37.99	1252	41.12	1277	44.24	1302	47.37	1327	50.49	1352	53.62	1377	56.74
1178	31.87	1203	34.99	1228	38.12	1253	41.24	1278	44.37	1303	47.49	1328	50.62	1353	53.74	1378	56.87
1179	31.99	1204	35.12	1229	38.24	1254	41.37	1279	44.49	1304	47.62	1329	50.74	1354	53.87	1379	56.99
1180	32.12	1205	35.24	1230	38.37	1255	41.49	1280	44.62	1305	47.74	1330	50.87	1355	53.99	1380	57.12
1181	32.24	1206	35.37	1231	38.49	1256	41.62	1281	44.74	1306	47.87	1331	50.99	1356	54.12	1381	57.24
1182	32.37	1207	35.49	1232	38.62	1257	41.74	1282	44.87	1307	47.99	1332	51.12	1357	54.24	1382	57.37
1183	32.49	1208	35.62	1233	38.74	1258	41.87	1283	44.99	1308	48.12	1333	51.24	1358	54.37	1383	57.49
1184	32.62	1209	35.74	1234	38.87	1259	41.99	1284	45.12	1309	48.24	1334	51.37	1359	54.49	1384	57.62
1185	32.74	1210	35.87	1235	38.99	1260	42.12	1285	45.24	1310	48.37	1335	51.49	1360	54.62	1385	57.74



**7 WR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
1386	57.87	1411	60.99	1436	64.12	1461	67.24	1486	70.37	1511	73.49	1536	76.62	1561	79.74	1586	82.87
1387	57.99	1412	61.12	1437	64.24	1462	67.37	1487	70.49	1512	73.62	1537	76.74	1562	79.87	1587	82.99
1388	58.12	1413	61.24	1438	64.37	1463	67.49	1488	70.62	1513	73.74	1538	76.87	1563	79.99	1588	83.12
1389	58.24	1414	61.37	1439	64.49	1464	67.62	1489	70.74	1514	73.87	1539	76.99	1564	80.12	1589	83.24
1390	58.37	1415	61.49	1440	64.62	1465	67.74	1490	70.87	1515	73.99	1540	77.12	1565	80.24	1590	83.37
1391	58.49	1416	61.62	1441	64.74	1466	67.87	1491	70.99	1516	74.12	1541	77.24	1566	80.37	1591	83.49
1392	58.62	1417	61.74	1442	64.87	1467	67.99	1492	71.12	1517	74.24	1542	77.37	1567	80.49	1592	83.62
1393	58.74	1418	61.87	1443	64.99	1468	68.12	1493	71.24	1518	74.37	1543	77.49	1568	80.62	1593	83.74
1394	58.87	1419	61.99	1444	65.12	1469	68.24	1494	71.37	1519	74.49	1544	77.62	1569	80.74	1594	83.87
1395	58.99	1420	62.12	1445	65.24	1470	68.37	1495	71.49	1520	74.62	1545	77.74	1570	80.87	1595	83.99
1396	59.12	1421	62.24	1446	65.37	1471	68.49	1496	71.62	1521	74.74	1546	77.87	1571	80.99	1596	84.12
1397	59.24	1422	62.37	1447	65.49	1472	68.62	1497	71.74	1522	74.87	1547	77.99	1572	81.12	1597	84.24
1398	59.37	1423	62.49	1448	65.62	1473	68.74	1498	71.87	1523	74.99	1548	78.12	1573	81.24	1598	84.37
1399	59.49	1424	62.62	1449	65.74	1474	68.87	1499	71.99	1524	75.12	1549	78.24	1574	81.37	1599	84.49
1400	59.62	1425	62.74	1450	65.87	1475	68.99	1500	72.12	1525	75.24	1550	78.37	1575	81.49	1600	84.62
1401	59.74	1426	62.87	1451	65.99	1476	69.12	1501	72.24	1526	75.37	1551	78.49	1576	81.62	1601	84.74
1402	59.87	1427	62.99	1452	66.12	1477	69.24	1502	72.37	1527	75.49	1552	78.62	1577	81.74	1602	84.87
1403	59.99	1428	63.12	1453	66.24	1478	69.37	1503	72.49	1528	75.62	1553	78.74	1578	81.87	1603	84.99
1404	60.12	1429	63.24	1454	66.37	1479	69.49	1504	72.62	1529	75.74	1554	78.87	1579	81.99	1604	85.12
1405	60.24	1430	63.37	1455	66.49	1480	69.62	1505	72.74	1530	75.87	1555	78.99	1580	82.12	1605	85.24
1406	60.37	1431	63.49	1456	66.62	1481	69.74	1506	72.87	1531	75.99	1556	79.12	1581	82.24	1606	85.37
1407	60.49	1432	63.62	1457	66.74	1482	69.87	1507	72.99	1532	76.12	1557	79.24	1582	82.37	1607	85.49
1408	60.62	1433	63.74	1458	66.87	1483	69.99	1508	73.12	1533	76.24	1558	79.37	1583	82.49	1608	85.62
1409	60.74	1434	63.87	1459	66.99	1484	70.12	1509	73.24	1534	76.37	1559	79.49	1584	82.62	1609	85.74
1410	60.87	1435	63.99	1460	67.12	1485	70.24	1510	73.37	1535	76.49	1560	79.62	1585	82.74	1610	85.87

**8 WR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
1611	85.99	1636	89.12	1661	92.24	1686	95.37	1711	98.49	1736	101.94	1761	106.63	1786	111.32	1811	116.00
1612	86.12	1637	89.24	1662	92.37	1687	95.49	1712	98.62	1737	102.13	1762	106.82	1787	111.50	1812	116.19
1613	86.24	1638	89.37	1663	92.49	1688	95.62	1713	98.74	1738	102.32	1763	107.00	1788	111.69	1813	116.38
1614	86.37	1639	89.49	1664	92.62	1689	95.74	1714	98.87	1739	102.50	1764	107.19	1789	111.88	1814	116.57
1615	86.49	1640	89.62	1665	92.74	1690	95.87	1715	98.99	1740	102.69	1765	107.38	1790	112.07	1815	116.75
1616	86.62	1641	89.74	1666	92.87	1691	95.99	1716	99.12	1741	102.88	1766	107.57	1791	112.25	1816	116.94
1617	86.74	1642	89.87	1667	92.99	1692	96.12	1717	99.24	1742	103.07	1767	107.75	1792	112.44	1817	117.13
1618	86.87	1643	89.99	1668	93.12	1693	96.24	1718	99.37	1743	103.25	1768	107.94	1793	112.63	1818	117.32
1619	86.99	1644	90.12	1669	93.24	1694	96.37	1719	99.49	1744	103.44	1769	108.13	1794	112.82	1819	117.50
1620	87.12	1645	90.24	1670	93.37	1695	96.49	1720	99.62	1745	103.63	1770	108.32	1795	113.00	1820	117.69
1621	87.24	1646	90.37	1671	93.49	1696	96.62	1721	99.74	1746	103.82	1771	108.50	1796	113.19	1821	117.88
1622	87.37	1647	90.49	1672	93.62	1697	96.74	1722	99.87	1747	104.00	1772	108.69	1797	113.38	1822	118.07
1623	87.49	1648	90.62	1673	93.74	1698	96.87	1723	99.99	1748	104.19	1773	108.88	1798	113.57	1823	118.25
1624	87.62	1649	90.74	1674	93.87	1699	96.99	1724	100.12	1749	104.38	1774	109.07	1799	113.75	1824	118.44
1625	87.74	1650	90.87	1675	93.99	1700	97.12	1725	100.24	1750	104.57	1775	109.25	1800	113.94	1825	118.63
1626	87.87	1651	90.99	1676	94.12	1701	97.24	1726	100.37	1751	104.75	1776	109.44	1801	114.13	1826	118.82
1627	87.99	1652	91.12	1677	94.24	1702	97.37	1727	100.49	1752	104.94	1777	109.63	1802	114.32	1827	119.00
1628	88.12	1653	91.24	1678	94.37	1703	97.49	1728	100.62	1753	105.13	1778	109.82	1803	114.50	1828	119.19
1629	88.24	1654	91.37	1679	94.49	1704	97.62	1729	100.74	1754	105.32	1779	110.00	1804	114.69	1829	119.38
1630	88.37	1655	91.49	1680	94.62	1705	97.74	1730	100.87	1755	105.50	1780	110.19	1805	114.88	1830	119.57
1631	88.49	1656	91.62	1681	94.74	1706	97.87	1731	100.99	1756	105.69	1781	110.38	1806	115.07	1831	119.75
1632	88.62	1657	91.74	1682	94.87	1707	97.99	1732	101.19	1757	105.88	1782	110.57	1807	115.25	1832	119.94
1633	88.74	1658	91.87	1683	94.99	1708	98.12	1733	101.38	1758	106.07	1783	110.75	1808	115.44	1833	120.13
1634	88.87	1659	91.99	1684	95.12	1709	98.24	1734	101.57	1759	106.25	1784	110.94	1809	115.63	1834	120.32
1635	88.99	1660	92.12	1685	95.24	1710	98.37	1735	101.75	1760	106.44	1785	111.13	1810	115.82	1835	120.50

**9 WR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
1836	120.69	1861	125.38	1886	130.07	1911	134.75	1936	139.44	1961	144.13	1986	148.82	2011	153.50	2036	158.19
1837	120.88	1862	125.57	1887	130.25	1912	134.94	1937	139.63	1962	144.32	1987	149.00	2012	153.69	2037	158.38
1838	121.07	1863	125.75	1888	130.44	1913	135.13	1938	139.82	1963	144.50	1988	149.19	2013	153.88	2038	158.57
1839	121.25	1864	125.94	1889	130.63	1914	135.32	1939	140.00	1964	144.69	1989	149.38	2014	154.07	2039	158.75
1840	121.44	1865	126.13	1890	130.82	1915	135.50	1940	140.19	1965	144.88	1990	149.57	2015	154.25	2040	158.94
1841	121.63	1866	126.32	1891	131.00	1916	135.69	1941	140.38	1966	145.07	1991	149.75	2016	154.44	2041	159.13
1842	121.82	1867	126.50	1892	131.19	1917	135.88	1942	140.57	1967	145.25	1992	149.94	2017	154.63	2042	159.32
1843	122.00	1868	126.69	1893	131.38	1918	136.07	1943	140.75	1968	145.44	1993	150.13	2018	154.82	2043	159.50
1844	122.19	1869	126.88	1894	131.57	1919	136.25	1944	140.94	1969	145.63	1994	150.32	2019	155.00	2044	159.69
1845	122.38	1870	127.07	1895	131.75	1920	136.44	1945	141.13	1970	145.82	1995	150.50	2020	155.19	2045	159.88
1846	122.57	1871	127.25	1896	131.94	1921	136.63	1946	141.32	1971	146.00	1996	150.69	2021	155.38	2046	160.07
1847	122.75	1872	127.44	1897	132.13	1922	136.82	1947	141.50	1972	146.19	1997	150.88	2022	155.57	2047	160.25
1848	122.94	1873	127.63	1898	132.32	1923	137.00	1948	141.69	1973	146.38	1998	151.07	2023	155.75	2048	160.44
1849	123.13	1874	127.82	1899	132.50	1924	137.19	1949	141.88	1974	146.57	1999	151.25	2024	155.94	2049	160.63
1850	123.32	1875	128.00	1900	132.69	1925	137.38	1950	142.07	1975	146.75	2000	151.44	2025	156.13	2050	160.82
1851	123.50	1876	128.19	1901	132.88	1926	137.57	1951	142.25	1976	146.94	2001	151.63	2026	156.32	2051	161.00
1852	123.69	1877	128.38	1902	133.07	1927	137.75	1952	142.44	1977	147.13	2002	151.82	2027	156.50	2052	161.19
1853	123.88	1878	128.57	1903	133.25	1928	137.94	1953	142.63	1978	147.32	2003	152.00	2028	156.69	2053	161.38
1854	124.07	1879	128.75	1904	133.44	1929	138.13	1954	142.82	1979	147.50	2004	152.19	2029	156.88	2054	161.57
1855	124.25	1880	128.94	1905	133.63	1930	138.32	1955	143.00	1980	147.69	2005	152.38	2030	157.07	2055	161.75
1856	124.44	1881	129.13	1906	133.82	1931	138.50	1956	143.19	1981	147.88	2006	152.57	2031	157.25	2056	161.94
1857	124.63	1882	129.32	1907	134.00	1932	138.69	1957	143.38	1982	148.07	2007	152.75	2032	157.44	2057	162.13
1858	124.82	1883	129.50	1908	134.19	1933	138.88	1958	143.57	1983	148.25	2008	152.94	2033	157.63	2058	162.32
1859	125.00	1884	129.69	1909	134.38	1934	139.07	1959	143.75	1984	148.44	2009	153.13	2034	157.82	2059	162.50
1860	125.19	1885	129.88	1910	134.57	1935	139.25	1960	143.94	1985	148.63	2010	153.32	2035	158.00	2060	162.69

10 WR

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
2061	162.88	2086	167.57	2111	172.25	2136	176.94	2161	181.63	2186	186.32	2211	191.00	2236	195.69	2261	200.38
2062	163.07	2087	167.75	2112	172.44	2137	177.13	2162	181.82	2187	186.50	2212	191.19	2237	195.88	2262	200.57
2063	163.25	2088	167.94	2113	172.63	2138	177.32	2163	182.00	2188	186.69	2213	191.38	2238	196.07	2263	200.75
2064	163.44	2089	168.13	2114	172.82	2139	177.50	2164	182.19	2189	186.88	2214	191.57	2239	196.25	2264	200.94
2065	163.63	2090	168.32	2115	173.00	2140	177.69	2165	182.38	2190	187.07	2215	191.75	2240	196.44	2265	201.13
2066	163.82	2091	168.50	2116	173.19	2141	177.88	2166	182.57	2191	187.25	2216	191.94	2241	196.63	2266	201.32
2067	164.00	2092	168.69	2117	173.38	2142	178.07	2167	182.75	2192	187.44	2217	192.13	2242	196.82	2267	201.50
2068	164.19	2093	168.88	2118	173.57	2143	178.25	2168	182.94	2193	187.63	2218	192.32	2243	197.00	2268	201.69
2069	164.38	2094	169.07	2119	173.75	2144	178.44	2169	183.13	2194	187.82	2219	192.50	2244	197.19	2269	201.88
2070	164.57	2095	169.25	2120	173.94	2145	178.63	2170	183.32	2195	188.00	2220	192.69	2245	197.38	2270	202.07
2071	164.75	2096	169.44	2121	174.13	2146	178.82	2171	183.50	2196	188.19	2221	192.88	2246	197.57	2271	202.25
2072	164.94	2097	169.63	2122	174.32	2147	179.00	2172	183.69	2197	188.38	2222	193.07	2247	197.75	2272	202.44
2073	165.13	2098	169.82	2123	174.50	2148	179.19	2173	183.88	2198	188.57	2223	193.25	2248	197.94	2273	202.63
2074	165.32	2099	170.00	2124	174.69	2149	179.38	2174	184.07	2199	188.75	2224	193.44	2249	198.13	2274	202.82
2075	165.50	2100	170.19	2125	174.88	2150	179.57	2175	184.25	2200	188.94	2225	193.63	2250	198.32	2275	203.00
2076	165.69	2101	170.38	2126	175.07	2151	179.75	2176	184.44	2201	189.13	2226	193.82	2251	198.50	2276	203.19
2077	165.88	2102	170.57	2127	175.25	2152	179.94	2177	184.63	2202	189.32	2227	194.00	2252	198.69	2277	203.38
2078	166.07	2103	170.75	2128	175.44	2153	180.13	2178	184.82	2203	189.50	2228	194.19	2253	198.88	2278	203.57
2079	166.25	2104	170.94	2129	175.63	2154	180.32	2179	185.00	2204	189.69	2229	194.38	2254	199.07	2279	203.75
2080	166.44	2105	171.13	2130	175.82	2155	180.50	2180	185.19	2205	189.88	2230	194.57	2255	199.25	2280	203.94
2081	166.63	2106	171.32	2131	176.00	2156	180.69	2181	185.38	2206	190.07	2231	194.75	2256	199.44	2281	204.13
2082	166.82	2107	171.50	2132	176.19	2157	180.88	2182	185.57	2207	190.25	2232	194.94	2257	199.63	2282	204.32
2083	167.00	2108	171.69	2133	176.38	2158	181.07	2183	185.75	2208	190.44	2233	195.13	2258	199.82	2283	204.50
2084	167.19	2109	171.88	2134	176.57	2159	181.25	2184	185.94	2209	190.63	2234	195.32	2259	200.00	2284	204.69
2085	167.38	2110	172.07	2135	176.75	2160	181.44	2185	186.13	2210	190.82	2235	195.50	2260	200.19	2285	204.88

**11 WR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT WEEKLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
2286	205.07	2291	206.00	2296	206.94	2301	207.88	2306	208.82
2287	205.25	2292	206.19	2297	207.13	2302	208.07	2307	209.00
2288	205.44	2293	206.38	2298	207.32	2303	208.25		
2289	205.63	2294	206.57	2299	207.50	2304	208.44		
2290	205.82	2295	206.75	2300	207.69	2305	208.63		

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**AND ADD 25% OF ANY AMOUNT IN EXCESS OF P2 307.00**

**MONTHLY TABLE**

**TAX DEDUCTION TABLES**

**12 MR**

For Resident employees paid monthly

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

1. Remuneration (REM) means any amount accrued to an employee (a) by way of wages, salary, leave pay, pay, fee, commission, bonus, gratuity or compensation; (b) commutation of moneys due under any contract of employment or service; or (c) pension, lump sum payment or other benefit but does not include any amount accrued to any resident individual in respect of services rendered where such amount does not exceed annual rate of P600; (d) any other cash and non cash employee benefits. You may deduct the employee's contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed 15% of Remuneration.
2. Apply the Remuneration (ignoring thebes) to the tables below and deduct amount of tax shown.

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
2500	0.00	2520	1.00	2540	2.00	2560	3.00	2580	4.00	2600	5.00	2620	6.00	2640	7.00	2660	8.00
2501	0.05	2521	1.05	2541	2.05	2561	3.05	2581	4.05	2601	5.05	2621	6.05	2641	7.05	2661	8.05
2502	0.10	2522	1.10	2542	2.10	2562	3.10	2582	4.10	2602	5.10	2622	6.10	2642	7.10	2662	8.10
2503	0.15	2523	1.15	2543	2.15	2563	3.15	2583	4.15	2603	5.15	2623	6.15	2643	7.15	2663	8.15
2504	0.20	2524	1.20	2544	2.20	2564	3.20	2584	4.20	2604	5.20	2624	6.20	2644	7.20	2664	8.20
2505	0.25	2525	1.25	2545	2.25	2565	3.25	2585	4.25	2605	5.25	2625	6.25	2645	7.25	2665	8.25
2506	0.30	2526	1.30	2546	2.30	2566	3.30	2586	4.30	2606	5.30	2626	6.30	2646	7.30	2666	8.30
2507	0.35	2527	1.35	2547	2.35	2567	3.35	2587	4.35	2607	5.35	2627	6.35	2647	7.35	2667	8.35
2508	0.40	2528	1.40	2548	2.40	2568	3.40	2588	4.40	2608	5.40	2628	6.40	2648	7.40	2668	8.40
2509	0.45	2529	1.45	2549	2.45	2569	3.45	2589	4.45	2609	5.45	2629	6.45	2649	7.45	2669	8.45
2510	0.50	2530	1.50	2550	2.50	2570	3.50	2590	4.50	2610	5.50	2630	6.50	2650	7.50	2670	8.50
2511	0.55	2531	1.55	2551	2.55	2571	3.55	2591	4.55	2611	5.55	2631	6.55	2651	7.55	2671	8.55
2512	0.60	2532	1.60	2552	2.60	2572	3.60	2592	4.60	2612	5.60	2632	6.60	2652	7.60	2672	8.60
2513	0.65	2533	1.65	2553	2.65	2573	3.65	2593	4.65	2613	5.65	2633	6.65	2653	7.65	2673	8.65
2514	0.70	2534	1.70	2554	2.70	2574	3.70	2594	4.70	2614	5.70	2634	6.70	2654	7.70	2674	8.70
2515	0.75	2535	1.75	2555	2.75	2575	3.75	2595	4.75	2615	5.75	2635	6.75	2655	7.75	2675	8.75
2516	0.80	2536	1.80	2556	2.80	2576	3.80	2596	4.80	2616	5.80	2636	6.80	2656	7.80	2676	8.80
2517	0.85	2537	1.85	2557	2.85	2577	3.85	2597	4.85	2617	5.85	2637	6.85	2657	7.85	2677	8.85
2518	0.90	2538	1.90	2558	2.90	2578	3.90	2598	4.90	2618	5.90	2638	6.90	2658	7.90	2678	8.90
2519	0.95	2539	1.95	2559	2.95	2579	3.95	2599	4.95	2619	5.95	2639	6.95	2659	7.95	2679	8.95

**13MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
2680	9.00	2710	10.50	2740	12.00	2770	13.50	2800	15.00	2830	16.50	2860	18.00	2890	19.50	2920	21.00
2681	9.05	2711	10.55	2741	12.05	2771	13.55	2801	15.05	2831	16.55	2861	18.05	2891	19.55	2921	21.05
2682	9.10	2712	10.60	2742	12.10	2772	13.60	2802	15.10	2832	16.60	2862	18.10	2892	19.60	2922	21.10
2683	9.15	2713	10.65	2743	12.15	2773	13.65	2803	15.15	2833	16.65	2863	18.15	2893	19.65	2923	21.15
2684	9.20	2714	10.70	2744	12.20	2774	13.70	2804	15.20	2834	16.70	2864	18.20	2894	19.70	2924	21.20
2685	9.25	2715	10.75	2745	12.25	2775	13.75	2805	15.25	2835	16.75	2865	18.25	2895	19.75	2925	21.25
2686	9.30	2716	10.80	2746	12.30	2776	13.80	2806	15.30	2836	16.80	2866	18.30	2896	19.80	2926	21.30
2687	9.35	2717	10.85	2747	12.35	2777	13.85	2807	15.35	2837	16.85	2867	18.35	2897	19.85	2927	21.35
2688	9.40	2718	10.90	2748	12.40	2778	13.90	2808	15.40	2838	16.90	2868	18.40	2898	19.90	2928	21.40
2689	9.45	2719	10.95	2749	12.45	2779	13.95	2809	15.45	2839	16.95	2869	18.45	2899	19.95	2929	21.45
2690	9.50	2720	11.00	2750	12.50	2780	14.00	2810	15.50	2840	17.00	2870	18.50	2900	20.00	2930	21.50
2691	9.55	2721	11.05	2751	12.55	2781	14.05	2811	15.55	2841	17.05	2871	18.55	2901	20.05	2931	21.55
2692	9.60	2722	11.10	2752	12.60	2782	14.10	2812	15.60	2842	17.10	2872	18.60	2902	20.10	2932	21.60
2693	9.65	2723	11.15	2753	12.65	2783	14.15	2813	15.65	2843	17.15	2873	18.65	2903	20.15	2933	21.65
2694	9.70	2724	11.20	2754	12.70	2784	14.20	2814	15.70	2844	17.20	2874	18.70	2904	20.20	2934	21.70
2695	9.75	2725	11.25	2755	12.75	2785	14.25	2815	15.75	2845	17.25	2875	18.75	2905	20.25	2935	21.75
2696	9.80	2726	11.30	2756	12.80	2786	14.30	2816	15.80	2846	17.30	2876	18.80	2906	20.30	2936	21.80
2697	9.85	2727	11.35	2757	12.85	2787	14.35	2817	15.85	2847	17.35	2877	18.85	2907	20.35	2937	21.85
2698	9.90	2728	11.40	2758	12.90	2788	14.40	2818	15.90	2848	17.40	2878	18.90	2908	20.40	2938	21.90
2699	9.95	2729	11.45	2759	12.95	2789	14.45	2819	15.95	2849	17.45	2879	18.95	2909	20.45	2939	21.95
2700	10.00	2730	11.50	2760	13.00	2790	14.50	2820	16.00	2850	17.50	2880	19.00	2910	20.50	2940	22.00
2701	10.05	2731	11.55	2761	13.05	2791	14.55	2821	16.05	2851	17.55	2881	19.05	2911	20.55	2941	22.05
2702	10.10	2732	11.60	2762	13.10	2792	14.60	2822	16.10	2852	17.60	2882	19.10	2912	20.60	2942	22.10
2703	10.15	2733	11.65	2763	13.15	2793	14.65	2823	16.15	2853	17.65	2883	19.15	2913	20.65	2943	22.15
2704	10.20	2734	11.70	2764	13.20	2794	14.70	2824	16.20	2854	17.70	2884	19.20	2914	20.70	2944	22.20
2705	10.25	2735	11.75	2765	13.25	2795	14.75	2825	16.25	2855	17.75	2885	19.25	2915	20.75	2945	22.25
2706	10.30	2736	11.80	2766	13.30	2796	14.80	2826	16.30	2856	17.80	2886	19.30	2916	20.80	2946	22.30
2707	10.35	2737	11.85	2767	13.35	2797	14.85	2827	16.35	2857	17.85	2887	19.35	2917	20.85	2947	22.35
2708	10.40	2738	11.90	2768	13.40	2798	14.90	2828	16.40	2858	17.90	2888	19.40	2918	20.90	2948	22.40
2709	10.45	2739	11.95	2769	13.45	2799	14.95	2829	16.45	2859	17.95	2889	19.45	2919	20.95	2949	22.45

14 MR

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
2950	22.50	2980	24.00	3010	25.50	3040	27.00	3070	28.50	3100	30.00	3130	31.50	3160	33.00	3190	34.50
2951	22.55	2981	24.05	3011	25.55	3041	27.05	3071	28.55	3101	30.05	3131	31.55	3161	33.05	3191	34.55
2952	22.60	2982	24.10	3012	25.60	3042	27.10	3072	28.60	3102	30.10	3132	31.60	3162	33.10	3192	34.60
2953	22.65	2983	24.15	3013	25.65	3043	27.15	3073	28.65	3103	30.15	3133	31.65	3163	33.15	3193	34.65
2954	22.70	2984	24.20	3014	25.70	3044	27.20	3074	28.70	3104	30.20	3134	31.70	3164	33.20	3194	34.70
2955	22.75	2985	24.25	3015	25.75	3045	27.25	3075	28.75	3105	30.25	3135	31.75	3165	33.25	3195	34.75
2956	22.80	2986	24.30	3016	25.80	3046	27.30	3076	28.80	3106	30.30	3136	31.80	3166	33.30	3196	34.80
2957	22.85	2987	24.35	3017	25.85	3047	27.35	3077	28.85	3107	30.35	3137	31.85	3167	33.35	3197	34.85
2958	22.90	2988	24.40	3018	25.90	3048	27.40	3078	28.90	3108	30.40	3138	31.90	3168	33.40	3198	34.90
2959	22.95	2989	24.45	3019	25.95	3049	27.45	3079	28.95	3109	30.45	3139	31.95	3169	33.45	3199	34.95
2960	23.00	2990	24.50	3020	26.00	3050	27.50	3080	29.00	3110	30.50	3140	32.00	3170	33.50	3200	35.00
2961	23.05	2991	24.55	3021	26.05	3051	27.55	3081	29.05	3111	30.55	3141	32.05	3171	33.55	3201	35.05
2962	23.10	2992	24.60	3022	26.10	3052	27.60	3082	29.10	3112	30.60	3142	32.10	3172	33.60	3202	35.10
2963	23.15	2993	24.65	3023	26.15	3053	27.65	3083	29.15	3113	30.65	3143	32.15	3173	33.65	3203	35.15
2964	23.20	2994	24.70	3024	26.20	3054	27.70	3084	29.20	3114	30.70	3144	32.20	3174	33.70	3204	35.20
2965	23.25	2995	24.75	3025	26.25	3055	27.75	3085	29.25	3115	30.75	3145	32.25	3175	33.75	3205	35.25
2966	23.30	2996	24.80	3026	26.30	3056	27.80	3086	29.30	3116	30.80	3146	32.30	3176	33.80	3206	35.30
2967	23.35	2997	24.85	3027	26.35	3057	27.85	3087	29.35	3117	30.85	3147	32.35	3177	33.85	3207	35.35
2968	23.40	2998	24.90	3028	26.40	3058	27.90	3088	29.40	3118	30.90	3148	32.40	3178	33.90	3208	35.40
2969	23.45	2999	24.95	3029	26.45	3059	27.95	3089	29.45	3119	30.95	3149	32.45	3179	33.95	3209	35.45
2970	23.50	3000	25.00	3030	26.50	3060	28.00	3090	29.50	3120	31.00	3150	32.50	3180	34.00	3210	35.50
2971	23.55	3001	25.05	3031	26.55	3061	28.05	3091	29.55	3121	31.05	3151	32.55	3181	34.05	3211	35.55
2972	23.60	3002	25.10	3032	26.60	3062	28.10	3092	29.60	3122	31.10	3152	32.60	3182	34.10	3212	35.60
2973	23.65	3003	25.15	3033	26.65	3063	28.15	3093	29.65	3123	31.15	3153	32.65	3183	34.15	3213	35.65
2974	23.70	3004	25.20	3034	26.70	3064	28.20	3094	29.70	3124	31.20	3154	32.70	3184	34.20	3214	35.70
2975	23.75	3005	25.25	3035	26.75	3065	28.25	3095	29.75	3125	31.25	3155	32.75	3185	34.25	3215	35.75
2976	23.80	3006	25.30	3036	26.80	3066	28.30	3096	29.80	3126	31.30	3156	32.80	3186	34.30	3216	35.80
2977	23.85	3007	25.35	3037	26.85	3067	28.35	3097	29.85	3127	31.35	3157	32.85	3187	34.35	3217	35.85
2978	23.90	3008	25.40	3038	26.90	3068	28.40	3098	29.90	3128	31.40	3158	32.90	3188	34.40	3218	35.90
2979	23.95	3009	25.45	3039	26.95	3069	28.45	3099	29.95	3129	31.45	3159	32.95	3189	34.45	3219	35.95



**15 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
3220	36.00	3250	37.50	3280	39.00	3310	40.50	3340	42.00	3370	43.50	3400	45.00	3430	46.50	3460	48.00
3221	36.05	3251	37.55	3281	39.05	3311	40.55	3341	42.05	3371	43.55	3401	45.05	3431	46.55	3461	48.05
3222	36.10	3252	37.60	3282	39.10	3312	40.60	3342	42.10	3372	43.60	3402	45.10	3432	46.60	3462	48.10
3223	36.15	3253	37.65	3283	39.15	3313	40.65	3343	42.15	3373	43.65	3403	45.15	3433	46.65	3463	48.15
3224	36.20	3254	37.70	3284	39.20	3314	40.70	3344	42.20	3374	43.70	3404	45.20	3434	46.70	3464	48.20
3225	36.25	3255	37.75	3285	39.25	3315	40.75	3345	42.25	3375	43.75	3405	45.25	3435	46.75	3465	48.25
3226	36.30	3256	37.80	3286	39.30	3316	40.80	3346	42.30	3376	43.80	3406	45.30	3436	46.80	3466	48.30
3227	36.35	3257	37.85	3287	39.35	3317	40.85	3347	42.35	3377	43.85	3407	45.35	3437	46.85	3467	48.35
3228	36.40	3258	37.90	3288	39.40	3318	40.90	3348	42.40	3378	43.90	3408	45.40	3438	46.90	3468	48.40
3229	36.45	3259	37.95	3289	39.45	3319	40.95	3349	42.45	3379	43.95	3409	45.45	3439	46.95	3469	48.45
3230	36.50	3260	38.00	3290	39.50	3320	41.00	3350	42.50	3380	44.00	3410	45.50	3440	47.00	3470	48.50
3231	36.55	3261	38.05	3291	39.55	3321	41.05	3351	42.55	3381	44.05	3411	45.55	3441	47.05	3471	48.55
3232	36.60	3262	38.10	3292	39.60	3322	41.10	3352	42.60	3382	44.10	3412	45.60	3442	47.10	3472	48.60
3233	36.65	3263	38.15	3293	39.65	3323	41.15	3353	42.65	3383	44.15	3413	45.65	3443	47.15	3473	48.65
3234	36.70	3264	38.20	3294	39.70	3324	41.20	3354	42.70	3384	44.20	3414	45.70	3444	47.20	3474	48.70
3235	36.75	3265	38.25	3295	39.75	3325	41.25	3355	42.75	3385	44.25	3415	45.75	3445	47.25	3475	48.75
3236	36.80	3266	38.30	3296	39.80	3326	41.30	3356	42.80	3386	44.30	3416	45.80	3446	47.30	3476	48.80
3237	36.85	3267	38.35	3297	39.85	3327	41.35	3357	42.85	3387	44.35	3417	45.85	3447	47.35	3477	48.85
3238	36.90	3268	38.40	3298	39.90	3328	41.40	3358	42.90	3388	44.40	3418	45.90	3448	47.40	3478	48.90
3239	36.95	3269	38.45	3299	39.95	3329	41.45	3359	42.95	3389	44.45	3419	45.95	3449	47.45	3479	48.95
3240	37.00	3270	38.50	3300	40.00	3330	41.50	3360	43.00	3390	44.50	3420	46.00	3450	47.50	3480	49.00
3241	37.05	3271	38.55	3301	40.05	3331	41.55	3361	43.05	3391	44.55	3421	46.05	3451	47.55	3481	49.05
3242	37.10	3272	38.60	3302	40.10	3332	41.60	3362	43.10	3392	44.60	3422	46.10	3452	47.60	3482	49.10
3243	37.15	3273	38.65	3303	40.15	3333	41.65	3363	43.15	3393	44.65	3423	46.15	3453	47.65	3483	49.15
3244	37.20	3274	38.70	3304	40.20	3334	41.70	3364	43.20	3394	44.70	3424	46.20	3454	47.70	3484	49.20
3245	37.25	3275	38.75	3305	40.25	3335	41.75	3365	43.25	3395	44.75	3425	46.25	3455	47.75	3485	49.25
3246	37.30	3276	38.80	3306	40.30	3336	41.80	3366	43.30	3396	44.80	3426	46.30	3456	47.80	3486	49.30
3247	37.35	3277	38.85	3307	40.35	3337	41.85	3367	43.35	3397	44.85	3427	46.35	3457	47.85	3487	49.35
3248	37.40	3278	38.90	3308	40.40	3338	41.90	3368	43.40	3398	44.90	3428	46.40	3458	47.90	3488	49.40
3249	37.45	3279	38.95	3309	40.45	3339	41.95	3369	43.45	3399	44.95	3429	46.45	3459	47.95	3489	49.45

**16 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
3490	49.50	3520	51.00	3550	52.50	3580	54.00	3610	55.50	3640	57.00	3670	58.50	3700	60.00	3730	61.50
3491	49.55	3521	51.05	3551	52.55	3581	54.05	3611	55.55	3641	57.05	3671	58.55	3701	60.05	3731	61.55
3492	49.60	3522	51.10	3552	52.60	3582	54.10	3612	55.60	3642	57.10	3672	58.60	3702	60.10	3732	61.60
3493	49.65	3523	51.15	3553	52.65	3583	54.15	3613	55.65	3643	57.15	3673	58.65	3703	60.15	3733	61.65
3494	49.70	3524	51.20	3554	52.70	3584	54.20	3614	55.70	3644	57.20	3674	58.70	3704	60.20	3734	61.70
3495	49.75	3525	51.25	3555	52.75	3585	54.25	3615	55.75	3645	57.25	3675	58.75	3705	60.25	3735	61.75
3496	49.80	3526	51.30	3556	52.80	3586	54.30	3616	55.80	3646	57.30	3676	58.80	3706	60.30	3736	61.80
3497	49.85	3527	51.35	3557	52.85	3587	54.35	3617	55.85	3647	57.35	3677	58.85	3707	60.35	3737	61.85
3498	49.90	3528	51.40	3558	52.90	3588	54.40	3618	55.90	3648	57.40	3678	58.90	3708	60.40	3738	61.90
3499	49.95	3529	51.45	3559	52.95	3589	54.45	3619	55.95	3649	57.45	3679	58.95	3709	60.45	3739	61.95
3500	50.00	3530	51.50	3560	53.00	3590	54.50	3620	56.00	3650	57.50	3680	59.00	3710	60.50	3740	62.00
3501	50.05	3531	51.55	3561	53.05	3591	54.55	3621	56.05	3651	57.55	3681	59.05	3711	60.55	3741	62.05
3502	50.10	3532	51.60	3562	53.10	3592	54.60	3622	56.10	3652	57.60	3682	59.10	3712	60.60	3742	62.10
3503	50.15	3533	51.65	3563	53.15	3593	54.65	3623	56.15	3653	57.65	3683	59.15	3713	60.65	3743	62.15
3504	50.20	3534	51.70	3564	53.20	3594	54.70	3624	56.20	3654	57.70	3684	59.20	3714	60.70	3744	62.20
3505	50.25	3535	51.75	3565	53.25	3595	54.75	3625	56.25	3655	57.75	3685	59.25	3715	60.75	3745	62.25
3506	50.30	3536	51.80	3566	53.30	3596	54.80	3626	56.30	3656	57.80	3686	59.30	3716	60.80	3746	62.30
3507	50.35	3537	51.85	3567	53.35	3597	54.85	3627	56.35	3657	57.85	3687	59.35	3717	60.85	3747	62.35
3508	50.40	3538	51.90	3568	53.40	3598	54.90	3628	56.40	3658	57.90	3688	59.40	3718	60.90	3748	62.40
3509	50.45	3539	51.95	3569	53.45	3599	54.95	3629	56.45	3659	57.95	3689	59.45	3719	60.95	3749	62.45
3510	50.50	3540	52.00	3570	53.50	3600	55.00	3630	56.50	3660	58.00	3690	59.50	3720	61.00	3750	62.50
3511	50.55	3541	52.05	3571	53.55	3601	55.05	3631	56.55	3661	58.05	3691	59.55	3721	61.05	3751	62.55
3512	50.60	3542	52.10	3572	53.60	3602	55.10	3632	56.60	3662	58.10	3692	59.60	3722	61.10	3752	62.60
3513	50.65	3543	52.15	3573	53.65	3603	55.15	3633	56.65	3663	58.15	3693	59.65	3723	61.15	3753	62.65
3514	50.70	3544	52.20	3574	53.70	3604	55.20	3634	56.70	3664	58.20	3694	59.70	3724	61.20	3754	62.70
3515	50.75	3545	52.25	3575	53.75	3605	55.25	3635	56.75	3665	58.25	3695	59.75	3725	61.25	3755	62.75
3516	50.80	3546	52.30	3576	53.80	3606	55.30	3636	56.80	3666	58.30	3696	59.80	3726	61.30	3756	62.80
3517	50.85	3547	52.35	3577	53.85	3607	55.35	3637	56.85	3667	58.35	3697	59.85	3727	61.35	3757	62.85
3518	50.90	3548	52.40	3578	53.90	3608	55.40	3638	56.90	3668	58.40	3698	59.90	3728	61.40	3758	62.90
3519	50.95	3549	52.45	3579	53.95	3609	55.45	3639	56.95	3669	58.45	3699	59.95	3729	61.45	3759	62.95

**17 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
3760	63.00	3790	64.50	3820	66.00	3850	67.50	3880	69.00	3910	70.50	3940	72.00	3970	73.50	4000	75.00
3761	63.05	3791	64.55	3821	66.05	3851	67.55	3881	69.05	3911	70.55	3941	72.05	3971	73.55	4001	75.05
3762	63.10	3792	64.60	3822	66.10	3852	67.60	3882	69.10	3912	70.60	3942	72.10	3972	73.60	4002	75.10
3763	63.15	3793	64.65	3823	66.15	3853	67.65	3883	69.15	3913	70.65	3943	72.15	3973	73.65	4003	75.15
3764	63.20	3794	64.70	3824	66.20	3854	67.70	3884	69.20	3914	70.70	3944	72.20	3974	73.70	4004	75.20
3765	63.25	3795	64.75	3825	66.25	3855	67.75	3885	69.25	3915	70.75	3945	72.25	3975	73.75	4005	75.25
3766	63.30	3796	64.80	3826	66.30	3856	67.80	3886	69.30	3916	70.80	3946	72.30	3976	73.80	4006	75.30
3767	63.35	3797	64.85	3827	66.35	3857	67.85	3887	69.35	3917	70.85	3947	72.35	3977	73.85	4007	75.35
3768	63.40	3798	64.90	3828	66.40	3858	67.90	3888	69.40	3918	70.90	3948	72.40	3978	73.90	4008	75.40
3769	63.45	3799	64.95	3829	66.45	3859	67.95	3889	69.45	3919	70.95	3949	72.45	3979	73.95	4009	75.45
3770	63.50	3800	65.00	3830	66.50	3860	68.00	3890	69.50	3920	71.00	3950	72.50	3980	74.00	4010	75.50
3771	63.55	3801	65.05	3831	66.55	3861	68.05	3891	69.55	3921	71.05	3951	72.55	3981	74.05	4011	75.55
3772	63.60	3802	65.10	3832	66.60	3862	68.10	3892	69.60	3922	71.10	3952	72.60	3982	74.10	4012	75.60
3773	63.65	3803	65.15	3833	66.65	3863	68.15	3893	69.65	3923	71.15	3953	72.65	3983	74.15	4013	75.65
3774	63.70	3804	65.20	3834	66.70	3864	68.20	3894	69.70	3924	71.20	3954	72.70	3984	74.20	4014	75.70
3775	63.75	3805	65.25	3835	66.75	3865	68.25	3895	69.75	3925	71.25	3955	72.75	3985	74.25	4015	75.75
3776	63.80	3806	65.30	3836	66.80	3866	68.30	3896	69.80	3926	71.30	3956	72.80	3986	74.30	4016	75.80
3777	63.85	3807	65.35	3837	66.85	3867	68.35	3897	69.85	3927	71.35	3957	72.85	3987	74.35	4017	75.85
3778	63.90	3808	65.40	3838	66.90	3868	68.40	3898	69.90	3928	71.40	3958	72.90	3988	74.40	4018	75.90
3779	63.95	3809	65.45	3839	66.95	3869	68.45	3899	69.95	3929	71.45	3959	72.95	3989	74.45	4019	75.95
3780	64.00	3810	65.50	3840	67.00	3870	68.50	3900	70.00	3930	71.50	3960	73.00	3990	74.50	4020	76.00
3781	64.05	3811	65.55	3841	67.05	3871	68.55	3901	70.05	3931	71.55	3961	73.05	3991	74.55	4021	76.05
3782	64.10	3812	65.60	3842	67.10	3872	68.60	3902	70.10	3932	71.60	3962	73.10	3992	74.60	4022	76.10
3783	64.15	3813	65.65	3843	67.15	3873	68.65	3903	70.15	3933	71.65	3963	73.15	3993	74.65	4023	76.15
3784	64.20	3814	65.70	3844	67.20	3874	68.70	3904	70.20	3934	71.70	3964	73.20	3994	74.70	4024	76.20
3785	64.25	3815	65.75	3845	67.25	3875	68.75	3905	70.25	3935	71.75	3965	73.25	3995	74.75	4025	76.25
3786	64.30	3816	65.80	3846	67.30	3876	68.80	3906	70.30	3936	71.80	3966	73.30	3996	74.80	4026	76.30
3787	64.35	3817	65.85	3847	67.35	3877	68.85	3907	70.35	3937	71.85	3967	73.35	3997	74.85	4027	76.35
3788	64.40	3818	65.90	3848	67.40	3878	68.90	3908	70.40	3938	71.90	3968	73.40	3998	74.90	4028	76.40
3789	64.45	3819	65.95	3849	67.45	3879	68.95	3909	70.45	3939	71.95	3969	73.45	3999	74.95	4029	76.45

**18 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>REM</b>
4030	76.50	4060	78.00	4090	79.50	4120	81.00	4150	82.50	4180	84.00	4210	85.50	4240	87.00	4270	88.50
4031	76.55	4061	78.05	4091	79.55	4121	81.05	4151	82.55	4181	84.05	4211	85.55	4241	87.05	4271	88.55
4032	76.60	4062	78.10	4092	79.60	4122	81.10	4152	82.60	4182	84.10	4212	85.60	4242	87.10	4272	88.60
4033	76.65	4063	78.15	4093	79.65	4123	81.15	4153	82.65	4183	84.15	4213	85.65	4243	87.15	4273	88.65
4034	76.70	4064	78.20	4094	79.70	4124	81.20	4154	82.70	4184	84.20	4214	85.70	4244	87.20	4274	88.70
4035	76.75	4065	78.25	4095	79.75	4125	81.25	4155	82.75	4185	84.25	4215	85.75	4245	87.25	4275	88.75
4036	76.80	4066	78.30	4096	79.80	4126	81.30	4156	82.80	4186	84.30	4216	85.80	4246	87.30	4276	88.80
4037	76.85	4067	78.35	4097	79.85	4127	81.35	4157	82.85	4187	84.35	4217	85.85	4247	87.35	4277	88.85
4038	76.90	4068	78.40	4098	79.90	4128	81.40	4158	82.90	4188	84.40	4218	85.90	4248	87.40	4278	88.90
4039	76.95	4069	78.45	4099	79.95	4129	81.45	4159	82.95	4189	84.45	4219	85.95	4249	87.45	4279	88.95
4040	77.00	4070	78.50	4100	80.00	4130	81.50	4160	83.00	4190	84.50	4220	86.00	4250	87.50	4280	89.00
4041	77.05	4071	78.55	4101	80.05	4131	81.55	4161	83.05	4191	84.55	4221	86.05	4251	87.55	4281	89.05
4042	77.10	4072	78.60	4102	80.10	4132	81.60	4162	83.10	4192	84.60	4222	86.10	4252	87.60	4282	89.10
4043	77.15	4073	78.65	4103	80.15	4133	81.65	4163	83.15	4193	84.65	4223	86.15	4253	87.65	4283	89.15
4044	77.20	4074	78.70	4104	80.20	4134	81.70	4164	83.20	4194	84.70	4224	86.20	4254	87.70	4284	89.20
4045	77.25	4075	78.75	4105	80.25	4135	81.75	4165	83.25	4195	84.75	4225	86.25	4255	87.75	4285	89.25
4046	77.30	4076	78.80	4106	80.30	4136	81.80	4166	83.30	4196	84.80	4226	86.30	4256	87.80	4286	89.30
4047	77.35	4077	78.85	4107	80.35	4137	81.85	4167	83.35	4197	84.85	4227	86.35	4257	87.85	4287	89.35
4048	77.40	4078	78.90	4108	80.40	4138	81.90	4168	83.40	4198	84.90	4228	86.40	4258	87.90	4288	89.40
4049	77.45	4079	78.95	4109	80.45	4139	81.95	4169	83.45	4199	84.95	4229	86.45	4259	87.95	4289	89.45
4050	77.50	4080	79.00	4110	80.50	4140	82.00	4170	83.50	4200	85.00	4230	86.50	4260	88.00	4290	89.50
4051	77.55	4081	79.05	4111	80.55	4141	82.05	4171	83.55	4201	85.05	4231	86.55	4261	88.05	4291	89.55
4052	77.60	4082	79.10	4112	80.60	4142	82.10	4172	83.60	4202	85.10	4232	86.60	4262	88.10	4292	89.60
4053	77.65	4083	79.15	4113	80.65	4143	82.15	4173	83.65	4203	85.15	4233	86.65	4263	88.15	4293	89.65
4054	77.70	4084	79.20	4114	80.70	4144	82.20	4174	83.70	4204	85.20	4234	86.70	4264	88.20	4294	89.70
4055	77.75	4085	79.25	4115	80.75	4145	82.25	4175	83.75	4205	85.25	4235	86.75	4265	88.25	4295	89.75
4056	77.80	4086	79.30	4116	80.80	4146	82.30	4176	83.80	4206	85.30	4236	86.80	4266	88.30	4296	89.80
4057	77.85	4087	79.35	4117	80.85	4147	82.35	4177	83.85	4207	85.35	4237	86.85	4267	88.35	4297	89.85
4058	77.90	4088	79.40	4118	80.90	4148	82.40	4178	83.90	4208	85.40	4238	86.90	4268	88.40	4298	89.90
4059	77.95	4089	79.45	4119	80.95	4149	82.45	4179	83.95	4209	85.45	4239	86.95	4269	88.45	4299	89.95

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
4300	90.00	4330	91.50	4360	93.00	4390	94.50	4420	96.00	4450	97.50	4480	99.00	4510	100.50	4540	102.00
4301	90.05	4331	91.55	4361	93.05	4391	94.55	4421	96.05	4451	97.55	4481	99.05	4511	100.55	4541	102.05
4302	90.10	4332	91.60	4362	93.10	4392	94.60	4422	96.10	4452	97.60	4482	99.10	4512	100.60	4542	102.10
4303	90.15	4333	91.65	4363	93.15	4393	94.65	4423	96.15	4453	97.65	4483	99.15	4513	100.65	4543	102.15
4304	90.20	4334	91.70	4364	93.20	4394	94.70	4424	96.20	4454	97.70	4484	99.20	4514	100.70	4544	102.20
4305	90.25	4335	91.75	4365	93.25	4395	94.75	4425	96.25	4455	97.75	4485	99.25	4515	100.75	4545	102.25
4306	90.30	4336	91.80	4366	93.30	4396	94.80	4426	96.30	4456	97.80	4486	99.30	4516	100.80	4546	102.30
4307	90.35	4337	91.85	4367	93.35	4397	94.85	4427	96.35	4457	97.85	4487	99.35	4517	100.85	4547	102.35
4308	90.40	4338	91.90	4368	93.40	4398	94.90	4428	96.40	4458	97.90	4488	99.40	4518	100.90	4548	102.40
4309	90.45	4339	91.95	4369	93.45	4399	94.95	4429	96.45	4459	97.95	4489	99.45	4519	100.95	4549	102.45
4310	90.50	4340	92.00	4370	93.50	4400	95.00	4430	96.50	4460	98.00	4490	99.50	4520	101.00	4550	102.50
4311	90.55	4341	92.05	4371	93.55	4401	95.05	4431	96.55	4461	98.05	4491	99.55	4521	101.05	4551	102.55
4312	90.60	4342	92.10	4372	93.60	4402	95.10	4432	96.60	4462	98.10	4492	99.60	4522	101.10	4552	102.60
4313	90.65	4343	92.15	4373	93.65	4403	95.15	4433	96.65	4463	98.15	4493	99.65	4523	101.15	4553	102.65
4314	90.70	4344	92.20	4374	93.70	4404	95.20	4434	96.70	4464	98.20	4494	99.70	4524	101.20	4554	102.70
4315	90.75	4345	92.25	4375	93.75	4405	95.25	4435	96.75	4465	98.25	4495	99.75	4525	101.25	4555	102.75
4316	90.80	4346	92.30	4376	93.80	4406	95.30	4436	96.80	4466	98.30	4496	99.80	4526	101.30	4556	102.80
4317	90.85	4347	92.35	4377	93.85	4407	95.35	4437	96.85	4467	98.35	4497	99.85	4527	101.35	4557	102.85
4318	90.90	4348	92.40	4378	93.90	4408	95.40	4438	96.90	4468	98.40	4498	99.90	4528	101.40	4558	102.90
4319	90.95	4349	92.45	4379	93.95	4409	95.45	4439	96.95	4469	98.45	4499	99.95	4529	101.45	4559	102.95
4320	91.00	4350	92.50	4380	94.00	4410	95.50	4440	97.00	4470	98.50	4500	100.00	4530	101.50	4560	103.00
4321	91.05	4351	92.55	4381	94.05	4411	95.55	4441	97.05	4471	98.55	4501	100.05	4531	101.55	4561	103.05
4322	91.10	4352	92.60	4382	94.10	4412	95.60	4442	97.10	4472	98.60	4502	100.10	4532	101.60	4562	103.10
4323	91.15	4353	92.65	4383	94.15	4413	95.65	4443	97.15	4473	98.65	4503	100.15	4533	101.65	4563	103.15
4324	91.20	4354	92.70	4384	94.20	4414	95.70	4444	97.20	4474	98.70	4504	100.20	4534	101.70	4564	103.20
4325	91.25	4355	92.75	4385	94.25	4415	95.75	4445	97.25	4475	98.75	4505	100.25	4535	101.75	4565	103.25
4326	91.30	4356	92.80	4386	94.30	4416	95.80	4446	97.30	4476	98.80	4506	100.30	4536	101.80	4566	103.30
4327	91.35	4357	92.85	4387	94.35	4417	95.85	4447	97.35	4477	98.85	4507	100.35	4537	101.85	4567	103.35
4328	91.40	4358	92.90	4388	94.40	4418	95.90	4448	97.40	4478	98.90	4508	100.40	4538	101.90	4568	103.40
4329	91.45	4359	92.95	4389	94.45	4419	95.95	4449	97.45	4479	98.95	4509	100.45	4539	101.95	4569	103.45

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**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
4570	103.50	4600	105.00	4630	106.50	4660	108.00	4690	109.50	4720	111.00	4750	112.50	4780	114.00	4810	115.50
4571	103.55	4601	105.05	4631	106.55	4661	108.05	4691	109.55	4721	111.05	4751	112.55	4781	114.05	4811	115.55
4572	103.60	4602	105.10	4632	106.60	4662	108.10	4692	109.60	4722	111.10	4752	112.60	4782	114.10	4812	115.60
4573	103.65	4603	105.15	4633	106.65	4663	108.15	4693	109.65	4723	111.15	4753	112.65	4783	114.15	4813	115.65
4574	103.70	4604	105.20	4634	106.70	4664	108.20	4694	109.70	4724	111.20	4754	112.70	4784	114.20	4814	115.70
4575	103.75	4605	105.25	4635	106.75	4665	108.25	4695	109.75	4725	111.25	4755	112.75	4785	114.25	4815	115.75
4576	103.80	4606	105.30	4636	106.80	4666	108.30	4696	109.80	4726	111.30	4756	112.80	4786	114.30	4816	115.80
4577	103.85	4607	105.35	4637	106.85	4667	108.35	4697	109.85	4727	111.35	4757	112.85	4787	114.35	4817	115.85
4578	103.90	4608	105.40	4638	106.90	4668	108.40	4698	109.90	4728	111.40	4758	112.90	4788	114.40	4818	115.90
4579	103.95	4609	105.45	4639	106.95	4669	108.45	4699	109.95	4729	111.45	4759	112.95	4789	114.45	4819	115.95
4580	104.00	4610	105.50	4640	107.00	4670	108.50	4700	110.00	4730	111.50	4760	113.00	4790	114.50	4820	116.00
4581	104.05	4611	105.55	4641	107.05	4671	108.55	4701	110.05	4731	111.55	4761	113.05	4791	114.55	4821	116.05
4582	104.10	4612	105.60	4642	107.10	4672	108.60	4702	110.10	4732	111.60	4762	113.10	4792	114.60	4822	116.10
4583	104.15	4613	105.65	4643	107.15	4673	108.65	4703	110.15	4733	111.65	4763	113.15	4793	114.65	4823	116.15
4584	104.20	4614	105.70	4644	107.20	4674	108.70	4704	110.20	4734	111.70	4764	113.20	4794	114.70	4824	116.20
4585	104.25	4615	105.75	4645	107.25	4675	108.75	4705	110.25	4735	111.75	4765	113.25	4795	114.75	4825	116.25
4586	104.30	4616	105.80	4646	107.30	4676	108.80	4706	110.30	4736	111.80	4766	113.30	4796	114.80	4826	116.30
4587	104.35	4617	105.85	4647	107.35	4677	108.85	4707	110.35	4737	111.85	4767	113.35	4797	114.85	4827	116.35
4588	104.40	4618	105.90	4648	107.40	4678	108.90	4708	110.40	4738	111.90	4768	113.40	4798	114.90	4828	116.40
4589	104.45	4619	105.95	4649	107.45	4679	108.95	4709	110.45	4739	111.95	4769	113.45	4799	114.95	4829	116.45
4590	104.50	4620	106.00	4650	107.50	4680	109.00	4710	110.50	4740	112.00	4770	113.50	4800	115.00	4830	116.50
4591	104.55	4621	106.05	4651	107.55	4681	109.05	4711	110.55	4741	112.05	4771	113.55	4801	115.05	4831	116.55
4592	104.60	4622	106.10	4652	107.60	4682	109.10	4712	110.60	4742	112.10	4772	113.60	4802	115.10	4832	116.60
4593	104.65	4623	106.15	4653	107.65	4683	109.15	4713	110.65	4743	112.15	4773	113.65	4803	115.15	4833	116.65
4594	104.70	4624	106.20	4654	107.70	4684	109.20	4714	110.70	4744	112.20	4774	113.70	4804	115.20	4834	116.70
4595	104.75	4625	106.25	4655	107.75	4685	109.25	4715	110.75	4745	112.25	4775	113.75	4805	115.25	4835	116.75
4596	104.80	4626	106.30	4656	107.80	4686	109.30	4716	110.80	4746	112.30	4776	113.80	4806	115.30	4836	116.80
4597	104.85	4627	106.35	4657	107.85	4687	109.35	4717	110.85	4747	112.35	4777	113.85	4807	115.35	4837	116.85
4598	104.90	4628	106.40	4658	107.90	4688	109.40	4718	110.90	4748	112.40	4778	113.90	4808	115.40	4838	116.90
4599	104.95	4629	106.45	4659	107.95	4689	109.45	4719	110.95	4749	112.45	4779	113.95	4809	115.45	4839	116.95

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
4840	117.00	4870	118.50	4900	120.00	4930	121.50	4960	123.00	4990	124.50	5020	127.50	5050	131.25	5080	135.00
4841	117.05	4871	118.55	4901	120.05	4931	121.55	4961	123.05	4991	124.55	5021	127.63	5051	131.38	5081	135.13
4842	117.10	4872	118.60	4902	120.10	4932	121.60	4962	123.10	4992	124.60	5022	127.75	5052	131.50	5082	135.25
4843	117.15	4873	118.65	4903	120.15	4933	121.65	4963	123.15	4993	124.65	5023	127.88	5053	131.63	5083	135.38
4844	117.20	4874	118.70	4904	120.20	4934	121.70	4964	123.20	4994	124.70	5024	128.00	5054	131.75	5084	135.50
4845	117.25	4875	118.75	4905	120.25	4935	121.75	4965	123.25	4995	124.75	5025	128.13	5055	131.88	5085	135.63
4846	117.30	4876	118.80	4906	120.30	4936	121.80	4966	123.30	4996	124.80	5026	128.25	5056	132.00	5086	135.75
4847	117.35	4877	118.85	4907	120.35	4937	121.85	4967	123.35	4997	124.85	5027	128.38	5057	132.13	5087	135.88
4848	117.40	4878	118.90	4908	120.40	4938	121.90	4968	123.40	4998	124.90	5028	128.50	5058	132.25	5088	136.00
4849	117.45	4879	118.95	4909	120.45	4939	121.95	4969	123.45	4999	124.95	5029	128.63	5059	132.38	5089	136.13
4850	117.50	4880	119.00	4910	120.50	4940	122.00	4970	123.50	5000	125.00	5030	128.75	5060	132.50	5090	136.25
4851	117.55	4881	119.05	4911	120.55	4941	122.05	4971	123.55	5001	125.13	5031	128.88	5061	132.63	5091	136.38
4852	117.60	4882	119.10	4912	120.60	4942	122.10	4972	123.60	5002	125.25	5032	129.00	5062	132.75	5092	136.50
4853	117.65	4883	119.15	4913	120.65	4943	122.15	4973	123.65	5003	125.38	5033	129.13	5063	132.88	5093	136.63
4854	117.70	4884	119.20	4914	120.70	4944	122.20	4974	123.70	5004	125.50	5034	129.25	5064	133.00	5094	136.75
4855	117.75	4885	119.25	4915	120.75	4945	122.25	4975	123.75	5005	125.63	5035	129.38	5065	133.13	5095	136.88
4856	117.80	4886	119.30	4916	120.80	4946	122.30	4976	123.80	5006	125.75	5036	129.50	5066	133.25	5096	137.00
4857	117.85	4887	119.35	4917	120.85	4947	122.35	4977	123.85	5007	125.88	5037	129.63	5067	133.38	5097	137.13
4858	117.90	4888	119.40	4918	120.90	4948	122.40	4978	123.90	5008	126.00	5038	129.75	5068	133.50	5098	137.25
4859	117.95	4889	119.45	4919	120.95	4949	122.45	4979	123.95	5009	126.13	5039	129.88	5069	133.63	5099	137.38
4860	118.00	4890	119.50	4920	121.00	4950	122.50	4980	124.00	5010	126.25	5040	130.00	5070	133.75	5100	137.50
4861	118.05	4891	119.55	4921	121.05	4951	122.55	4981	124.05	5011	126.38	5041	130.13	5071	133.88	5101	137.63
4862	118.10	4892	119.60	4922	121.10	4952	122.60	4982	124.10	5012	126.50	5042	130.25	5072	134.00	5102	137.75
4863	118.15	4893	119.65	4923	121.15	4953	122.65	4983	124.15	5013	126.63	5043	130.38	5073	134.13	5103	137.88
4864	118.20	4894	119.70	4924	121.20	4954	122.70	4984	124.20	5014	126.75	5044	130.50	5074	134.25	5104	138.00
4865	118.25	4895	119.75	4925	121.25	4955	122.75	4985	124.25	5015	126.88	5045	130.63	5075	134.38	5105	138.13
4866	118.30	4896	119.80	4926	121.30	4956	122.80	4986	124.30	5016	127.00	5046	130.75	5076	134.50	5106	138.25
4867	118.35	4897	119.85	4927	121.35	4957	122.85	4987	124.35	5017	127.13	5047	130.88	5077	134.63	5107	138.38
4868	118.40	4898	119.90	4928	121.40	4958	122.90	4988	124.40	5018	127.25	5048	131.00	5078	134.75	5108	138.50
4869	118.45	4899	119.95	4929	121.45	4959	122.95	4989	124.45	5019	127.38	5049	131.13	5079	134.88	5109	138.63

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<b>EM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
5110	138.75	5140	142.50	5170	146.25	5200	150.00	5230	153.75	5260	157.50	5290	161.25	5320	165.00	5350	168.75
5111	138.88	5141	142.63	5171	146.38	5201	150.13	5231	153.88	5261	157.63	5291	161.38	5321	165.13	5351	168.88
5112	139.00	5142	142.75	5172	146.50	5202	150.25	5232	154.00	5262	157.75	5292	161.50	5322	165.25	5352	169.00
5113	139.13	5143	142.88	5173	146.63	5203	150.38	5233	154.13	5263	157.88	5293	161.63	5323	165.38	5353	169.13
5114	139.25	5144	143.00	5174	146.75	5204	150.50	5234	154.25	5264	158.00	5294	161.75	5324	165.50	5354	169.25
5115	139.38	5145	143.13	5175	146.88	5205	150.63	5235	154.38	5265	158.13	5295	161.88	5325	165.63	5355	169.38
5116	139.50	5146	143.25	5176	147.00	5206	150.75	5236	154.50	5266	158.25	5296	162.00	5326	165.75	5356	169.50
5117	139.63	5147	143.38	5177	147.13	5207	150.88	5237	154.63	5267	158.38	5297	162.13	5327	165.88	5357	169.63
5118	139.75	5148	143.50	5178	147.25	5208	151.00	5238	154.75	5268	158.50	5298	162.25	5328	166.00	5358	169.75
5119	139.88	5149	143.63	5179	147.38	5209	151.13	5239	154.88	5269	158.63	5299	162.38	5329	166.13	5359	169.88
5120	140.00	5150	143.75	5180	147.50	5210	151.25	5240	155.00	5270	158.75	5300	162.50	5330	166.25	5360	170.00
5121	140.13	5151	143.88	5181	147.63	5211	151.38	5241	155.13	5271	158.88	5301	162.63	5331	166.38	5361	170.13
5122	140.25	5152	144.00	5182	147.75	5212	151.50	5242	155.25	5272	159.00	5302	162.75	5332	166.50	5362	170.25
5123	140.38	5153	144.13	5183	147.88	5213	151.63	5243	155.38	5273	159.13	5303	162.88	5333	166.63	5363	170.38
5124	140.50	5154	144.25	5184	148.00	5214	151.75	5244	155.50	5274	159.25	5304	163.00	5334	166.75	5364	170.50
5125	140.63	5155	144.38	5185	148.13	5215	151.88	5245	155.63	5275	159.38	5305	163.13	5335	166.88	5365	170.63
5126	140.75	5156	144.50	5186	148.25	5216	152.00	5246	155.75	5276	159.50	5306	163.25	5336	167.00	5366	170.75
5127	140.88	5157	144.63	5187	148.38	5217	152.13	5247	155.88	5277	159.63	5307	163.38	5337	167.13	5367	170.88
5128	141.00	5158	144.75	5188	148.50	5218	152.25	5248	156.00	5278	159.75	5308	163.50	5338	167.25	5368	171.00
5129	141.13	5159	144.88	5189	148.63	5219	152.38	5249	156.13	5279	159.88	5309	163.63	5339	167.38	5369	171.13
5130	141.25	5160	145.00	5190	148.75	5220	152.50	5250	156.25	5280	160.00	5310	163.75	5340	167.50	5370	171.25
5131	141.38	5161	145.13	5191	148.88	5221	152.63	5251	156.38	5281	160.13	5311	163.88	5341	167.63	5371	171.38
5132	141.50	5162	145.25	5192	149.00	5222	152.75	5252	156.50	5282	160.25	5312	164.00	5342	167.75	5372	171.50
5133	141.63	5163	145.38	5193	149.13	5223	152.88	5253	156.63	5283	160.38	5313	164.13	5343	167.88	5373	171.63
5134	141.75	5164	145.50	5194	149.25	5224	153.00	5254	156.75	5284	160.50	5314	164.25	5344	168.00	5374	171.75
5135	141.88	5165	145.63	5195	149.38	5225	153.13	5255	156.88	5285	160.63	5315	164.38	5345	168.13	5375	171.88
5136	142.00	5166	145.75	5196	149.50	5226	153.25	5256	157.00	5286	160.75	5316	164.50	5346	168.25	5376	172.00
5137	142.13	5167	145.88	5197	149.63	5227	153.38	5257	157.13	5287	160.88	5317	164.63	5347	168.38	5377	172.13
5138	142.25	5168	146.00	5198	149.75	5228	153.50	5258	157.25	5288	161.00	5318	164.75	5348	168.50	5378	172.25
5139	142.38	5169	146.13	5199	149.88	5229	153.63	5259	157.38	5289	161.13	5319	164.88	5349	168.63	5379	172.38



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<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
5380	172.50	5410	176.25	5440	180.00	5470	183.75	5500	187.50	5530	191.25	5560	195.00	5590	198.75	5620	202.50
5381	172.63	5411	176.38	5441	180.13	5471	183.88	5501	187.63	5531	191.38	5561	195.13	5591	198.88	5621	202.63
5382	172.75	5412	176.50	5442	180.25	5472	184.00	5502	187.75	5532	191.50	5562	195.25	5592	199.00	5622	202.75
5383	172.88	5413	176.63	5443	180.38	5473	184.13	5503	187.88	5533	191.63	5563	195.38	5593	199.13	5623	202.88
5384	173.00	5414	176.75	5444	180.50	5474	184.25	5504	188.00	5534	191.75	5564	195.50	5594	199.25	5624	203.00
5385	173.13	5415	176.88	5445	180.63	5475	184.38	5505	188.13	5535	191.88	5565	195.63	5595	199.38	5625	203.13
5386	173.25	5416	177.00	5446	180.75	5476	184.50	5506	188.25	5536	192.00	5566	195.75	5596	199.50	5626	203.25
5387	173.38	5417	177.13	5447	180.88	5477	184.63	5507	188.38	5537	192.13	5567	195.88	5597	199.63	5627	203.38
5388	173.50	5418	177.25	5448	181.00	5478	184.75	5508	188.50	5538	192.25	5568	196.00	5598	199.75	5628	203.50
5389	173.63	5419	177.38	5449	181.13	5479	184.88	5509	188.63	5539	192.38	5569	196.13	5599	199.88	5629	203.63
5390	173.75	5420	177.50	5450	181.25	5480	185.00	5510	188.75	5540	192.50	5570	196.25	5600	200.00	5630	203.75
5391	173.88	5421	177.63	5451	181.38	5481	185.13	5511	188.88	5541	192.63	5571	196.38	5601	200.13	5631	203.88
5392	174.00	5422	177.75	5452	181.50	5482	185.25	5512	189.00	5542	192.75	5572	196.50	5602	200.25	5632	204.00
5393	174.13	5423	177.88	5453	181.63	5483	185.38	5513	189.13	5543	192.88	5573	196.63	5603	200.38	5633	204.13
5394	174.25	5424	178.00	5454	181.75	5484	185.50	5514	189.25	5544	193.00	5574	196.75	5604	200.50	5634	204.25
5395	174.38	5425	178.13	5455	181.88	5485	185.63	5515	189.38	5545	193.13	5575	196.88	5605	200.63	5635	204.38
5396	174.50	5426	178.25	5456	182.00	5486	185.75	5516	189.50	5546	193.25	5576	197.00	5606	200.75	5636	204.50
5397	174.63	5427	178.38	5457	182.13	5487	185.88	5517	189.63	5547	193.38	5577	197.13	5607	200.88	5637	204.63
5398	174.75	5428	178.50	5458	182.25	5488	186.00	5518	189.75	5548	193.50	5578	197.25	5608	201.00	5638	204.75
5399	174.88	5429	178.63	5459	182.38	5489	186.13	5519	189.88	5549	193.63	5579	197.38	5609	201.13	5639	204.88
5400	175.00	5430	178.75	5460	182.50	5490	186.25	5520	190.00	5550	193.75	5580	197.50	5610	201.25	5640	205.00
5401	175.13	5431	178.88	5461	182.63	5491	186.38	5521	190.13	5551	193.88	5581	197.63	5611	201.38	5641	205.13
5402	175.25	5432	179.00	5462	182.75	5492	186.50	5522	190.25	5552	194.00	5582	197.75	5612	201.50	5642	205.25
5403	175.38	5433	179.13	5463	182.88	5493	186.63	5523	190.38	5553	194.13	5583	197.88	5613	201.63	5643	205.38
5404	175.50	5434	179.25	5464	183.00	5494	186.75	5524	190.50	5554	194.25	5584	198.00	5614	201.75	5644	205.50
5405	175.63	5435	179.38	5465	183.13	5495	186.88	5525	190.63	5555	194.38	5585	198.13	5615	201.88	5645	205.63
5406	175.75	5436	179.50	5466	183.25	5496	187.00	5526	190.75	5556	194.50	5586	198.25	5616	202.00	5646	205.75
5407	175.88	5437	179.63	5467	183.38	5497	187.13	5527	190.88	5557	194.63	5587	198.38	5617	202.13	5647	205.88
5408	176.00	5438	179.75	5468	183.50	5498	187.25	5528	191.00	5558	194.75	5588	198.50	5618	202.25	5648	206.00
5409	176.13	5439	179.88	5469	183.63	5499	187.38	5529	191.13	5559	194.88	5589	198.63	5619	202.38	5649	206.13

24 MR

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
5650	206.25	5680	210.00	5710	213.75	5740	217.50	5770	221.25	5800	225.00	5830	228.75	5860	232.50	5890	236.25
5651	206.38	5681	210.13	5711	213.88	5741	217.63	5771	221.38	5801	225.13	5831	228.88	5861	232.63	5891	236.38
5652	206.50	5682	210.25	5712	214.00	5742	217.75	5772	221.50	5802	225.25	5832	229.00	5862	232.75	5892	236.50
5653	206.63	5683	210.38	5713	214.13	5743	217.88	5773	221.63	5803	225.38	5833	229.13	5863	232.88	5893	236.63
5654	206.75	5684	210.50	5714	214.25	5744	218.00	5774	221.75	5804	225.50	5834	229.25	5864	233.00	5894	236.75
5655	206.88	5685	210.63	5715	214.38	5745	218.13	5775	221.88	5805	225.63	5835	229.38	5865	233.13	5895	236.88
5656	207.00	5686	210.75	5716	214.50	5746	218.25	5776	222.00	5806	225.75	5836	229.50	5866	233.25	5896	237.00
5657	207.13	5687	210.88	5717	214.63	5747	218.38	5777	222.13	5807	225.88	5837	229.63	5867	233.38	5897	237.13
5658	207.25	5688	211.00	5718	214.75	5748	218.50	5778	222.25	5808	226.00	5838	229.75	5868	233.50	5898	237.25
5659	207.38	5689	211.13	5719	214.88	5749	218.63	5779	222.38	5809	226.13	5839	229.88	5869	233.63	5899	237.38
5660	207.50	5690	211.25	5720	215.00	5750	218.75	5780	222.50	5810	226.25	5840	230.00	5870	233.75	5900	237.50
5661	207.63	5691	211.38	5721	215.13	5751	218.88	5781	222.63	5811	226.38	5841	230.13	5871	233.88	5901	237.63
5662	207.75	5692	211.50	5722	215.25	5752	219.00	5782	222.75	5812	226.50	5842	230.25	5872	234.00	5902	237.75
5663	207.88	5693	211.63	5723	215.38	5753	219.13	5783	222.88	5813	226.63	5843	230.38	5873	234.13	5903	237.88
5664	208.00	5694	211.75	5724	215.50	5754	219.25	5784	223.00	5814	226.75	5844	230.50	5874	234.25	5904	238.00
5665	208.13	5695	211.88	5725	215.63	5755	219.38	5785	223.13	5815	226.88	5845	230.63	5875	234.38	5905	238.13
5666	208.25	5696	212.00	5726	215.75	5756	219.50	5786	223.25	5816	227.00	5846	230.75	5876	234.50	5906	238.25
5667	208.38	5697	212.13	5727	215.88	5757	219.63	5787	223.38	5817	227.13	5847	230.88	5877	234.63	5907	238.38
5668	208.50	5698	212.25	5728	216.00	5758	219.75	5788	223.50	5818	227.25	5848	231.00	5878	234.75	5908	238.50
5669	208.63	5699	212.38	5729	216.13	5759	219.88	5789	223.63	5819	227.38	5849	231.13	5879	234.88	5909	238.63
5670	208.75	5700	212.50	5730	216.25	5760	220.00	5790	223.75	5820	227.50	5850	231.25	5880	235.00	5910	238.75
5671	208.88	5701	212.63	5731	216.38	5761	220.13	5791	223.88	5821	227.63	5851	231.38	5881	235.13	5911	238.88
5672	209.00	5702	212.75	5732	216.50	5762	220.25	5792	224.00	5822	227.75	5852	231.50	5882	235.25	5912	239.00
5673	209.13	5703	212.88	5733	216.63	5763	220.38	5793	224.13	5823	227.88	5853	231.63	5883	235.38	5913	239.13
5674	209.25	5704	213.00	5734	216.75	5764	220.50	5794	224.25	5824	228.00	5854	231.75	5884	235.50	5914	239.25
5675	209.38	5705	213.13	5735	216.88	5765	220.63	5795	224.38	5825	228.13	5855	231.88	5885	235.63	5915	239.38
5676	209.50	5706	213.25	5736	217.00	5766	220.75	5796	224.50	5826	228.25	5856	232.00	5886	235.75	5916	239.50
5677	209.63	5707	213.38	5737	217.13	5767	220.88	5797	224.63	5827	228.38	5857	232.13	5887	235.88	5917	239.63
5678	209.75	5708	213.50	5738	217.25	5768	221.00	5798	224.75	5828	228.50	5858	232.25	5888	236.00	5918	239.75
5679	209.88	5709	213.63	5739	217.38	5769	221.13	5799	224.88	5829	228.63	5859	232.38	5889	236.13	5919	239.88
																5920	240.00

**25 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
5921	240.13	5951	243.88	5981	247.63	6011	251.38	6041	255.13	6071	258.88	6101	262.63	6131	266.38	6161	270.13
5922	240.25	5952	244.00	5982	247.75	6012	251.50	6042	255.25	6072	259.00	6102	262.75	6132	266.50	6162	270.25
5923	240.38	5953	244.13	5983	247.88	6013	251.63	6043	255.38	6073	259.13	6103	262.88	6133	266.63	6163	270.38
5924	240.50	5954	244.25	5984	248.00	6014	251.75	6044	255.50	6074	259.25	6104	263.00	6134	266.75	6164	270.50
5925	240.63	5955	244.38	5985	248.13	6015	251.88	6045	255.63	6075	259.38	6105	263.13	6135	266.88	6165	270.63
5926	240.75	5956	244.50	5986	248.25	6016	252.00	6046	255.75	6076	259.50	6106	263.25	6136	267.00	6166	270.75
5927	240.88	5957	244.63	5987	248.38	6017	252.13	6047	255.88	6077	259.63	6107	263.38	6137	267.13	6167	270.88
5928	241.00	5958	244.75	5988	248.50	6018	252.25	6048	256.00	6078	259.75	6108	263.50	6138	267.25	6168	271.00
5929	241.13	5959	244.88	5989	248.63	6019	252.38	6049	256.13	6079	259.88	6109	263.63	6139	267.38	6169	271.13
5930	241.25	5960	245.00	5990	248.75	6020	252.50	6050	256.25	6080	260.00	6110	263.75	6140	267.50	6170	271.25
5931	241.38	5961	245.13	5991	248.88	6021	252.63	6051	256.38	6081	260.13	6111	263.88	6141	267.63	6171	271.38
5932	241.50	5962	245.25	5992	249.00	6022	252.75	6052	256.50	6082	260.25	6112	264.00	6142	267.75	6172	271.50
5933	241.63	5963	245.38	5993	249.13	6023	252.88	6053	256.63	6083	260.38	6113	264.13	6143	267.88	6173	271.63
5934	241.75	5964	245.50	5994	249.25	6024	253.00	6054	256.75	6084	260.50	6114	264.25	6144	268.00	6174	271.75
5935	241.88	5965	245.63	5995	249.38	6025	253.13	6055	256.88	6085	260.63	6115	264.38	6145	268.13	6175	271.88
5936	242.00	5966	245.75	5996	249.50	6026	253.25	6056	257.00	6086	260.75	6116	264.50	6146	268.25	6176	272.00
5937	242.13	5967	245.88	5997	249.63	6027	253.38	6057	257.13	6087	260.88	6117	264.63	6147	268.38	6177	272.13
5938	242.25	5968	246.00	5998	249.75	6028	253.50	6058	257.25	6088	261.00	6118	264.75	6148	268.50	6178	272.25
5939	242.38	5969	246.13	5999	249.88	6029	253.63	6059	257.38	6089	261.13	6119	264.88	6149	268.63	6179	272.38
5940	242.50	5970	246.25	6000	250.00	6030	253.75	6060	257.50	6090	261.25	6120	265.00	6150	268.75	6180	272.50
5941	242.63	5971	246.38	6001	250.13	6031	253.88	6061	257.63	6091	261.38	6121	265.13	6151	268.88	6181	272.63
5942	242.75	5972	246.50	6002	250.25	6032	254.00	6062	257.75	6092	261.50	6122	265.25	6152	269.00	6182	272.75
5943	242.88	5973	246.63	6003	250.38	6033	254.13	6063	257.88	6093	261.63	6123	265.38	6153	269.13	6183	272.88
5944	243.00	5974	246.75	6004	250.50	6034	254.25	6064	258.00	6094	261.75	6124	265.50	6154	269.25	6184	273.00
5945	243.13	5975	246.88	6005	250.63	6035	254.38	6065	258.13	6095	261.88	6125	265.63	6155	269.38	6185	273.13
5946	243.25	5976	247.00	6006	250.75	6036	254.50	6066	258.25	6096	262.00	6126	265.75	6156	269.50	6186	273.25
5947	243.38	5977	247.13	6007	250.88	6037	254.63	6067	258.38	6097	262.13	6127	265.88	6157	269.63	6187	273.38
5948	243.50	5978	247.25	6008	251.00	6038	254.75	6068	258.50	6098	262.25	6128	266.00	6158	269.75	6188	273.50
5949	243.63	5979	247.38	6009	251.13	6039	254.88	6069	258.63	6099	262.38	6129	266.13	6159	269.88	6189	273.63
5950	243.75	5980	247.50	6010	251.25	6040	255.00	6070	258.75	6100	262.50	6130	266.25	6160	270.00	6190	273.75

**26 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
6191	273.88	6221	277.63	6251	281.38	6281	285.13	6311	288.88	6341	292.63	6371	296.38	6401	300.13	6431	303.88
6192	274.00	6222	277.75	6252	281.50	6282	285.25	6312	289.00	6342	292.75	6372	296.50	6402	300.25	6432	304.00
6193	274.13	6223	277.88	6253	281.63	6283	285.38	6313	289.13	6343	292.88	6373	296.63	6403	300.38	6433	304.13
6194	274.25	6224	278.00	6254	281.75	6284	285.50	6314	289.25	6344	293.00	6374	296.75	6404	300.50	6434	304.25
6195	274.38	6225	278.13	6255	281.88	6285	285.63	6315	289.38	6345	293.13	6375	296.88	6405	300.63	6435	304.38
6196	274.50	6226	278.25	6256	282.00	6286	285.75	6316	289.50	6346	293.25	6376	297.00	6406	300.75	6436	304.50
6197	274.63	6227	278.38	6257	282.13	6287	285.88	6317	289.63	6347	293.38	6377	297.13	6407	300.88	6437	304.63
6198	274.75	6228	278.50	6258	282.25	6288	286.00	6318	289.75	6348	293.50	6378	297.25	6408	301.00	6438	304.75
6199	274.88	6229	278.63	6259	282.38	6289	286.13	6319	289.88	6349	293.63	6379	297.38	6409	301.13	6439	304.88
6200	275.00	6230	278.75	6260	282.50	6290	286.25	6320	290.00	6350	293.75	6380	297.50	6410	301.25	6440	305.00
6201	275.13	6231	278.88	6261	282.63	6291	286.38	6321	290.13	6351	293.88	6381	297.63	6411	301.38	6441	305.13
6202	275.25	6232	279.00	6262	282.75	6292	286.50	6322	290.25	6352	294.00	6382	297.75	6412	301.50	6442	305.25
6203	275.38	6233	279.13	6263	282.88	6293	286.63	6323	290.38	6353	294.13	6383	297.88	6413	301.63	6443	305.38
6204	275.50	6234	279.25	6264	283.00	6294	286.75	6324	290.50	6354	294.25	6384	298.00	6414	301.75	6444	305.50
6205	275.63	6235	279.38	6265	283.13	6295	286.88	6325	290.63	6355	294.38	6385	298.13	6415	301.88	6445	305.63
6206	275.75	6236	279.50	6266	283.25	6296	287.00	6326	290.75	6356	294.50	6386	298.25	6416	302.00	6446	305.75
6207	275.88	6237	279.63	6267	283.38	6297	287.13	6327	290.88	6357	294.63	6387	298.38	6417	302.13	6447	305.88
6208	276.00	6238	279.75	6268	283.50	6298	287.25	6328	291.00	6358	294.75	6388	298.50	6418	302.25	6448	306.00
6209	276.13	6239	279.88	6269	283.63	6299	287.38	6329	291.13	6359	294.88	6389	298.63	6419	302.38	6449	306.13
6210	276.25	6240	280.00	6270	283.75	6300	287.50	6330	291.25	6360	295.00	6390	298.75	6420	302.50	6450	306.25
6211	276.38	6241	280.13	6271	283.88	6301	287.63	6331	291.38	6361	295.13	6391	298.88	6421	302.63	6451	306.38
6212	276.50	6242	280.25	6272	284.00	6302	287.75	6332	291.50	6362	295.25	6392	299.00	6422	302.75	6452	306.50
6213	276.63	6243	280.38	6273	284.13	6303	287.88	6333	291.63	6363	295.38	6393	299.13	6423	302.88	6453	306.63
6214	276.75	6244	280.50	6274	284.25	6304	288.00	6334	291.75	6364	295.50	6394	299.25	6424	303.00	6454	306.75
6215	276.88	6245	280.63	6275	284.38	6305	288.13	6335	291.88	6365	295.63	6395	299.38	6425	303.13	6455	306.88
6216	277.00	6246	280.75	6276	284.50	6306	288.25	6336	292.00	6366	295.75	6396	299.50	6426	303.25	6456	307.00
6217	277.13	6247	280.88	6277	284.63	6307	288.38	6337	292.13	6367	295.88	6397	299.63	6427	303.38	6457	307.13
6218	277.25	6248	281.00	6278	284.75	6308	288.50	6338	292.25	6368	296.00	6398	299.75	6428	303.50	6458	307.25
6219	277.38	6249	281.13	6279	284.88	6309	288.63	6339	292.38	6369	296.13	6399	299.88	6429	303.63	6459	307.38
6220	277.50	6250	281.25	6280	285.00	6310	288.75	6340	292.50	6370	296.25	6400	300.00	6430	303.75	6460	307.50

**27 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
6461	307.63	6491	311.38	6521	315.13	6551	318.88	6581	322.63	6611	326.38	6641	330.13	6671	333.88	6701	337.63
6462	307.75	6492	311.50	6522	315.25	6552	319.00	6582	322.75	6612	326.50	6642	330.25	6672	334.00	6702	337.75
6463	307.88	6493	311.63	6523	315.38	6553	319.13	6583	322.88	6613	326.63	6643	330.38	6673	334.13	6703	337.88
6464	308.00	6494	311.75	6524	315.50	6554	319.25	6584	323.00	6614	326.75	6644	330.50	6674	334.25	6704	338.00
6465	308.13	6495	311.88	6525	315.63	6555	319.38	6585	323.13	6615	326.88	6645	330.63	6675	334.38	6705	338.13
6466	308.25	6496	312.00	6526	315.75	6556	319.50	6586	323.25	6616	327.00	6646	330.75	6676	334.50	6706	338.25
6467	308.38	6497	312.13	6527	315.88	6557	319.63	6587	323.38	6617	327.13	6647	330.88	6677	334.63	6707	338.38
6468	308.50	6498	312.25	6528	316.00	6558	319.75	6588	323.50	6618	327.25	6648	331.00	6678	334.75	6708	338.50
6469	308.63	6499	312.38	6529	316.13	6559	319.88	6589	323.63	6619	327.38	6649	331.13	6679	334.88	6709	338.63
6470	308.75	6500	312.50	6530	316.25	6560	320.00	6590	323.75	6620	327.50	6650	331.25	6680	335.00	6710	338.75
6471	308.88	6501	312.63	6531	316.38	6561	320.13	6591	323.88	6621	327.63	6651	331.38	6681	335.13	6711	338.88
6472	309.00	6502	312.75	6532	316.50	6562	320.25	6592	324.00	6622	327.75	6652	331.50	6682	335.25	6712	339.00
6473	309.13	6503	312.88	6533	316.63	6563	320.38	6593	324.13	6623	327.88	6653	331.63	6683	335.38	6713	339.13
6474	309.25	6504	313.00	6534	316.75	6564	320.50	6594	324.25	6624	328.00	6654	331.75	6684	335.50	6714	339.25
6475	309.38	6505	313.13	6535	316.88	6565	320.63	6595	324.38	6625	328.13	6655	331.88	6685	335.63	6715	339.38
6476	309.50	6506	313.25	6536	317.00	6566	320.75	6596	324.50	6626	328.25	6656	332.00	6686	335.75	6716	339.50
6477	309.63	6507	313.38	6537	317.13	6567	320.88	6597	324.63	6627	328.38	6657	332.13	6687	335.88	6717	339.63
6478	309.75	6508	313.50	6538	317.25	6568	321.00	6598	324.75	6628	328.50	6658	332.25	6688	336.00	6718	339.75
6479	309.88	6509	313.63	6539	317.38	6569	321.13	6599	324.88	6629	328.63	6659	332.38	6689	336.13	6719	339.88
6480	310.00	6510	313.75	6540	317.50	6570	321.25	6600	325.00	6630	328.75	6660	332.50	6690	336.25	6720	340.00
6481	310.13	6511	313.88	6541	317.63	6571	321.38	6601	325.13	6631	328.88	6661	332.63	6691	336.38	6721	340.13
6482	310.25	6512	314.00	6542	317.75	6572	321.50	6602	325.25	6632	329.00	6662	332.75	6692	336.50	6722	340.25
6483	310.38	6513	314.13	6543	317.88	6573	321.63	6603	325.38	6633	329.13	6663	332.88	6693	336.63	6723	340.38
6484	310.50	6514	314.25	6544	318.00	6574	321.75	6604	325.50	6634	329.25	6664	333.00	6694	336.75	6724	340.50
6485	310.63	6515	314.38	6545	318.13	6575	321.88	6605	325.63	6635	329.38	6665	333.13	6695	336.88	6725	340.63
6486	310.75	6516	314.50	6546	318.25	6576	322.00	6606	325.75	6636	329.50	6666	333.25	6696	337.00	6726	340.75
6487	310.88	6517	314.63	6547	318.38	6577	322.13	6607	325.88	6637	329.63	6667	333.38	6697	337.13	6727	340.88
6488	311.00	6518	314.75	6548	318.50	6578	322.25	6608	326.00	6638	329.75	6668	333.50	6698	337.25	6728	341.00
6489	311.13	6519	314.88	6549	318.63	6579	322.38	6609	326.13	6639	329.88	6669	333.63	6699	337.38	6729	341.13
6490	311.25	6520	315.00	6550	318.75	6580	322.50	6610	326.25	6640	330.00	6670	333.75	6700	337.50	6730	341.25

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
6731	341.38	6761	345.13	6791	348.88	6821	352.63	6851	356.38	6881	360.13	6911	363.88	6941	367.63	6971	371.38
6732	341.50	6762	345.25	6792	349.00	6822	352.75	6852	356.50	6882	360.25	6912	364.00	6942	367.75	6972	371.50
6733	341.63	6763	345.38	6793	349.13	6823	352.88	6853	356.63	6883	360.38	6913	364.13	6943	367.88	6973	371.63
6734	341.75	6764	345.50	6794	349.25	6824	353.00	6854	356.75	6884	360.50	6914	364.25	6944	368.00	6974	371.75
6735	341.88	6765	345.63	6795	349.38	6825	353.13	6855	356.88	6885	360.63	6915	364.38	6945	368.13	6975	371.88
6736	342.00	6766	345.75	6796	349.50	6826	353.25	6856	357.00	6886	360.75	6916	364.50	6946	368.25	6976	372.00
6737	342.13	6767	345.88	6797	349.63	6827	353.38	6857	357.13	6887	360.88	6917	364.63	6947	368.38	6977	372.13
6738	342.25	6768	346.00	6798	349.75	6828	353.50	6858	357.25	6888	361.00	6918	364.75	6948	368.50	6978	372.25
6739	342.38	6769	346.13	6799	349.88	6829	353.63	6859	357.38	6889	361.13	6919	364.88	6949	368.63	6979	372.38
6740	342.50	6770	346.25	6800	350.00	6830	353.75	6860	357.50	6890	361.25	6920	365.00	6950	368.75	6980	372.50
6741	342.63	6771	346.38	6801	350.13	6831	353.88	6861	357.63	6891	361.38	6921	365.13	6951	368.88	6981	372.63
6742	342.75	6772	346.50	6802	350.25	6832	354.00	6862	357.75	6892	361.50	6922	365.25	6952	369.00	6982	372.75
6743	342.88	6773	346.63	6803	350.38	6833	354.13	6863	357.88	6893	361.63	6923	365.38	6953	369.13	6983	372.88
6744	343.00	6774	346.75	6804	350.50	6834	354.25	6864	358.00	6894	361.75	6924	365.50	6954	369.25	6984	373.00
6745	343.13	6775	346.88	6805	350.63	6835	354.38	6865	358.13	6895	361.88	6925	365.63	6955	369.38	6985	373.13
6746	343.25	6776	347.00	6806	350.75	6836	354.50	6866	358.25	6896	362.00	6926	365.75	6956	369.50	6986	373.25
6747	343.38	6777	347.13	6807	350.88	6837	354.63	6867	358.38	6897	362.13	6927	365.88	6957	369.63	6987	373.38
6748	343.50	6778	347.25	6808	351.00	6838	354.75	6868	358.50	6898	362.25	6928	366.00	6958	369.75	6988	373.50
6749	343.63	6779	347.38	6809	351.13	6839	354.88	6869	358.63	6899	362.38	6929	366.13	6959	369.88	6989	373.63
6750	343.75	6780	347.50	6810	351.25	6840	355.00	6870	358.75	6900	362.50	6930	366.25	6960	370.00	6990	373.75
6751	343.88	6781	347.63	6811	351.38	6841	355.13	6871	358.88	6901	362.63	6931	366.38	6961	370.13	6991	373.88
6752	344.00	6782	347.75	6812	351.50	6842	355.25	6872	359.00	6902	362.75	6932	366.50	6962	370.25	6992	374.00
6753	344.13	6783	347.88	6813	351.63	6843	355.38	6873	359.13	6903	362.88	6933	366.63	6963	370.38	6993	374.13
6754	344.25	6784	348.00	6814	351.75	6844	355.50	6874	359.25	6904	363.00	6934	366.75	6964	370.50	6994	374.25
6755	344.38	6785	348.13	6815	351.88	6845	355.63	6875	359.38	6905	363.13	6935	366.88	6965	370.63	6995	374.38
6756	344.50	6786	348.25	6816	352.00	6846	355.75	6876	359.50	6906	363.25	6936	367.00	6966	370.75	6996	374.50
6757	344.63	6787	348.38	6817	352.13	6847	355.88	6877	359.63	6907	363.38	6937	367.13	6967	370.88	6997	374.63
6758	344.75	6788	348.50	6818	352.25	6848	356.00	6878	359.75	6908	363.50	6938	367.25	6968	371.00	6998	374.75
6759	344.88	6789	348.63	6819	352.38	6849	356.13	6879	359.88	6909	363.63	6939	367.38	6969	371.13	6999	374.88
6760	345.00	6790	348.75	6820	352.50	6850	356.25	6880	360.00	6910	363.75	6940	367.50	6970	371.25	7000	375.00

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**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
7001	375.13	7031	378.88	7061	382.63	7091	386.38	7121	390.13	7151	393.88	7181	397.63	7211	401.38	7241	405.13
7002	375.25	7032	379.00	7062	382.75	7092	386.50	7122	390.25	7152	394.00	7182	397.75	7212	401.50	7242	405.25
7003	375.38	7033	379.13	7063	382.88	7093	386.63	7123	390.38	7153	394.13	7183	397.88	7213	401.63	7243	405.38
7004	375.50	7034	379.25	7064	383.00	7094	386.75	7124	390.50	7154	394.25	7184	398.00	7214	401.75	7244	405.50
7005	375.63	7035	379.38	7065	383.13	7095	386.88	7125	390.63	7155	394.38	7185	398.13	7215	401.88	7245	405.63
7006	375.75	7036	379.50	7066	383.25	7096	387.00	7126	390.75	7156	394.50	7186	398.25	7216	402.00	7246	405.75
7007	375.88	7037	379.63	7067	383.38	7097	387.13	7127	390.88	7157	394.63	7187	398.38	7217	402.13	7247	405.88
7008	376.00	7038	379.75	7068	383.50	7098	387.25	7128	391.00	7158	394.75	7188	398.50	7218	402.25	7248	406.00
7009	376.13	7039	379.88	7069	383.63	7099	387.38	7129	391.13	7159	394.88	7189	398.63	7219	402.38	7249	406.13
7010	376.25	7040	380.00	7070	383.75	7100	387.50	7130	391.25	7160	395.00	7190	398.75	7220	402.50	7250	406.25
7011	376.38	7041	380.13	7071	383.88	7101	387.63	7131	391.38	7161	395.13	7191	398.88	7221	402.63	7251	406.38
7012	376.50	7042	380.25	7072	384.00	7102	387.75	7132	391.50	7162	395.25	7192	399.00	7222	402.75	7252	406.50
7013	376.63	7043	380.38	7073	384.13	7103	387.88	7133	391.63	7163	395.38	7193	399.13	7223	402.88	7253	406.63
7014	376.75	7044	380.50	7074	384.25	7104	388.00	7134	391.75	7164	395.50	7194	399.25	7224	403.00	7254	406.75
7015	376.88	7045	380.63	7075	384.38	7105	388.13	7135	391.88	7165	395.63	7195	399.38	7225	403.13	7255	406.88
7016	377.00	7046	380.75	7076	384.50	7106	388.25	7136	392.00	7166	395.75	7196	399.50	7226	403.25	7256	407.00
7017	377.13	7047	380.88	7077	384.63	7107	388.38	7137	392.13	7167	395.88	7197	399.63	7227	403.38	7257	407.13
7018	377.25	7048	381.00	7078	384.75	7108	388.50	7138	392.25	7168	396.00	7198	399.75	7228	403.50	7258	407.25
7019	377.38	7049	381.13	7079	384.88	7109	388.63	7139	392.38	7169	396.13	7199	399.88	7229	403.63	7259	407.38
7020	377.50	7050	381.25	7080	385.00	7110	388.75	7140	392.50	7170	396.25	7200	400.00	7230	403.75	7260	407.50
7021	377.63	7051	381.38	7081	385.13	7111	388.88	7141	392.63	7171	396.38	7201	400.13	7231	403.88	7261	407.63
7022	377.75	7052	381.50	7082	385.25	7112	389.00	7142	392.75	7172	396.50	7202	400.25	7232	404.00	7262	407.75
7023	377.88	7053	381.63	7083	385.38	7113	389.13	7143	392.88	7173	396.63	7203	400.38	7233	404.13	7263	407.88
7024	378.00	7054	381.75	7084	385.50	7114	389.25	7144	393.00	7174	396.75	7204	400.50	7234	404.25	7264	408.00
7025	378.13	7055	381.88	7085	385.63	7115	389.38	7145	393.13	7175	396.88	7205	400.63	7235	404.38	7265	408.13
7026	378.25	7056	382.00	7086	385.75	7116	389.50	7146	393.25	7176	397.00	7206	400.75	7236	404.50	7266	408.25
7027	378.38	7057	382.13	7087	385.88	7117	389.63	7147	393.38	7177	397.13	7207	400.88	7237	404.63	7267	408.38
7028	378.50	7058	382.25	7088	386.00	7118	389.75	7148	393.50	7178	397.25	7208	401.00	7238	404.75	7268	408.50
7029	378.63	7059	382.38	7089	386.13	7119	389.88	7149	393.63	7179	397.38	7209	401.13	7239	404.88	7269	408.63
7030	378.75	7060	382.50	7090	386.25	7120	390.00	7150	393.75	7180	397.50	7210	401.25	7240	405.00	7270	408.75

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<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
7271	408.88	7301	412.63	7331	416.38	7361	420.13	7391	423.88	7421	427.63	7451	431.38	7481	435.13	7511	439.56
7272	409.00	7302	412.75	7332	416.50	7362	420.25	7392	424.00	7422	427.75	7452	431.50	7482	435.25	7512	439.75
7273	409.13	7303	412.88	7333	416.63	7363	420.38	7393	424.13	7423	427.88	7453	431.63	7483	435.38	7513	439.94
7274	409.25	7304	413.00	7334	416.75	7364	420.50	7394	424.25	7424	428.00	7454	431.75	7484	435.50	7514	440.13
7275	409.38	7305	413.13	7335	416.88	7365	420.63	7395	424.38	7425	428.13	7455	431.88	7485	435.63	7515	440.31
7276	409.50	7306	413.25	7336	417.00	7366	420.75	7396	424.50	7426	428.25	7456	432.00	7486	435.75	7516	440.50
7277	409.63	7307	413.38	7337	417.13	7367	420.88	7397	424.63	7427	428.38	7457	432.13	7487	435.88	7517	440.69
7278	409.75	7308	413.50	7338	417.25	7368	421.00	7398	424.75	7428	428.50	7458	432.25	7488	436.00	7518	440.88
7279	409.88	7309	413.63	7339	417.38	7369	421.13	7399	424.88	7429	428.63	7459	432.38	7489	436.13	7519	441.06
7280	410.00	7310	413.75	7340	417.50	7370	421.25	7400	425.00	7430	428.75	7460	432.50	7490	436.25	7520	441.25
7281	410.13	7311	413.88	7341	417.63	7371	421.38	7401	425.13	7431	428.88	7461	432.63	7491	436.38	7521	441.44
7282	410.25	7312	414.00	7342	417.75	7372	421.50	7402	425.25	7432	429.00	7462	432.75	7492	436.50	7522	441.63
7283	410.38	7313	414.13	7343	417.88	7373	421.63	7403	425.38	7433	429.13	7463	432.88	7493	436.63	7523	441.81
7284	410.50	7314	414.25	7344	418.00	7374	421.75	7404	425.50	7434	429.25	7464	433.00	7494	436.75	7524	442.00
7285	410.63	7315	414.38	7345	418.13	7375	421.88	7405	425.63	7435	429.38	7465	433.13	7495	436.88	7525	442.19
7286	410.75	7316	414.50	7346	418.25	7376	422.00	7406	425.75	7436	429.50	7466	433.25	7496	437.00	7526	442.38
7287	410.88	7317	414.63	7347	418.38	7377	422.13	7407	425.88	7437	429.63	7467	433.38	7497	437.13	7527	442.56
7288	411.00	7318	414.75	7348	418.50	7378	422.25	7408	426.00	7438	429.75	7468	433.50	7498	437.25	7528	442.75
7289	411.13	7319	414.88	7349	418.63	7379	422.38	7409	426.13	7439	429.88	7469	433.63	7499	437.38	7529	442.94
7290	411.25	7320	415.00	7350	418.75	7380	422.50	7410	426.25	7440	430.00	7470	433.75	7500	437.50	7530	443.13
7291	411.38	7321	415.13	7351	418.88	7381	422.63	7411	426.38	7441	430.13	7471	433.88	7501	437.69	7531	443.31
7292	411.50	7322	415.25	7352	419.00	7382	422.75	7412	426.50	7442	430.25	7472	434.00	7502	437.88	7532	443.50
7293	411.63	7323	415.38	7353	419.13	7383	422.88	7413	426.63	7443	430.38	7473	434.13	7503	438.06	7533	443.69
7294	411.75	7324	415.50	7354	419.25	7384	423.00	7414	426.75	7444	430.50	7474	434.25	7504	438.25	7534	443.88
7295	411.88	7325	415.63	7355	419.38	7385	423.13	7415	426.88	7445	430.63	7475	434.38	7505	438.44	7535	444.06
7296	412.00	7326	415.75	7356	419.50	7386	423.25	7416	427.00	7446	430.75	7476	434.50	7506	438.63	7536	444.25
7297	412.13	7327	415.88	7357	419.63	7387	423.38	7417	427.13	7447	430.88	7477	434.63	7507	438.81	7537	444.44
7298	412.25	7328	416.00	7358	419.75	7388	423.50	7418	427.25	7448	431.00	7478	434.75	7508	439.00	7538	444.63
7299	412.38	7329	416.13	7359	419.88	7389	423.63	7419	427.38	7449	431.13	7479	434.88	7509	439.19	7539	444.81
7300	412.50	7330	416.25	7360	420.00	7390	423.75	7420	427.50	7450	431.25	7480	435.00	7510	439.38	7540	445.00



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<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
7541	445.19	7571	450.81	7601	456.44	7631	462.06	7661	467.69	7691	473.31	7721	478.94	7751	484.56	7781	490.19
7542	445.38	7572	451.00	7602	456.63	7632	462.25	7662	467.88	7692	473.50	7722	479.13	7752	484.75	7782	490.38
7543	445.56	7573	451.19	7603	456.81	7633	462.44	7663	468.06	7693	473.69	7723	479.31	7753	484.94	7783	490.56
7544	445.75	7574	451.38	7604	457.00	7634	462.63	7664	468.25	7694	473.88	7724	479.50	7754	485.13	7784	490.75
7545	445.94	7575	451.56	7605	457.19	7635	462.81	7665	468.44	7695	474.06	7725	479.69	7755	485.31	7785	490.94
7546	446.13	7576	451.75	7606	457.38	7636	463.00	7666	468.63	7696	474.25	7726	479.88	7756	485.50	7786	491.13
7547	446.31	7577	451.94	7607	457.56	7637	463.19	7667	468.81	7697	474.44	7727	480.06	7757	485.69	7787	491.31
7548	446.50	7578	452.13	7608	457.75	7638	463.38	7668	469.00	7698	474.63	7728	480.25	7758	485.88	7788	491.50
7549	446.69	7579	452.31	7609	457.94	7639	463.56	7669	469.19	7699	474.81	7729	480.44	7759	486.06	7789	491.69
7550	446.88	7580	452.50	7610	458.13	7640	463.75	7670	469.38	7700	475.00	7730	480.63	7760	486.25	7790	491.88
7551	447.06	7581	452.69	7611	458.31	7641	463.94	7671	469.56	7701	475.19	7731	480.81	7761	486.44	7791	492.06
7552	447.25	7582	452.88	7612	458.50	7642	464.13	7672	469.75	7702	475.38	7732	481.00	7762	486.63	7792	492.25
7553	447.44	7583	453.06	7613	458.69	7643	464.31	7673	469.94	7703	475.56	7733	481.19	7763	486.81	7793	492.44
7554	447.63	7584	453.25	7614	458.88	7644	464.50	7674	470.13	7704	475.75	7734	481.38	7764	487.00	7794	492.63
7555	447.81	7585	453.44	7615	459.06	7645	464.69	7675	470.31	7705	475.94	7735	481.56	7765	487.19	7795	492.81
7556	448.00	7586	453.63	7616	459.25	7646	464.88	7676	470.50	7706	476.13	7736	481.75	7766	487.38	7796	493.00
7557	448.19	7587	453.81	7617	459.44	7647	465.06	7677	470.69	7707	476.31	7737	481.94	7767	487.56	7797	493.19
7558	448.38	7588	454.00	7618	459.63	7648	465.25	7678	470.88	7708	476.50	7738	482.13	7768	487.75	7798	493.38
7559	448.56	7589	454.19	7619	459.81	7649	465.44	7679	471.06	7709	476.69	7739	482.31	7769	487.94	7799	493.56
7560	448.75	7590	454.38	7620	460.00	7650	465.63	7680	471.25	7710	476.88	7740	482.50	7770	488.13	7800	493.75
7561	448.94	7591	454.56	7621	460.19	7651	465.81	7681	471.44	7711	477.06	7741	482.69	7771	488.31	7801	493.94
7562	449.13	7592	454.75	7622	460.38	7652	466.00	7682	471.63	7712	477.25	7742	482.88	7772	488.50	7802	494.13
7563	449.31	7593	454.94	7623	460.56	7653	466.19	7683	471.81	7713	477.44	7743	483.06	7773	488.69	7803	494.31
7564	449.50	7594	455.13	7624	460.75	7654	466.38	7684	472.00	7714	477.63	7744	483.25	7774	488.88	7804	494.50
7565	449.69	7595	455.31	7625	460.94	7655	466.56	7685	472.19	7715	477.81	7745	483.44	7775	489.06	7805	494.69
7566	449.88	7596	455.50	7626	461.13	7656	466.75	7686	472.38	7716	478.00	7746	483.63	7776	489.25	7806	494.88
7567	450.06	7597	455.69	7627	461.31	7657	466.94	7687	472.56	7717	478.19	7747	483.81	7777	489.44	7807	495.06
7568	450.25	7598	455.88	7628	461.50	7658	467.13	7688	472.75	7718	478.38	7748	484.00	7778	489.63	7808	495.25
7569	450.44	7599	456.06	7629	461.69	7659	467.31	7689	472.94	7719	478.56	7749	484.19	7779	489.81	7809	495.44
7570	450.63	7600	456.25	7630	461.88	7660	467.50	7690	473.13	7720	478.75	7750	484.38	7780	490.00	7810	495.63

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<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
7811	495.81	7841	501.44	7871	507.06	7901	512.69	7931	518.31	7961	523.94	7991	529.56	8021	535.19	8051	540.81
7812	496.00	7842	501.63	7872	507.25	7902	512.88	7932	518.50	7962	524.13	7992	529.75	8022	535.38	8052	541.00
7813	496.19	7843	501.81	7873	507.44	7903	513.06	7933	518.69	7963	524.31	7993	529.94	8023	535.56	8053	541.19
7814	496.38	7844	502.00	7874	507.63	7904	513.25	7934	518.88	7964	524.50	7994	530.13	8024	535.75	8054	541.38
7815	496.56	7845	502.19	7875	507.81	7905	513.44	7935	519.06	7965	524.69	7995	530.31	8025	535.94	8055	541.56
7816	496.75	7846	502.38	7876	508.00	7906	513.63	7936	519.25	7966	524.88	7996	530.50	8026	536.13	8056	541.75
7817	496.94	7847	502.56	7877	508.19	7907	513.81	7937	519.44	7967	525.06	7997	530.69	8027	536.31	8057	541.94
7818	497.13	7848	502.75	7878	508.38	7908	514.00	7938	519.63	7968	525.25	7998	530.88	8028	536.50	8058	542.13
7819	497.31	7849	502.94	7879	508.56	7909	514.19	7939	519.81	7969	525.44	7999	531.06	8029	536.69	8059	542.31
7820	497.50	7850	503.13	7880	508.75	7910	514.38	7940	520.00	7970	525.63	8000	531.25	8030	536.88	8060	542.50
7821	497.69	7851	503.31	7881	508.94	7911	514.56	7941	520.19	7971	525.81	8001	531.44	8031	537.06	8061	542.69
7822	497.88	7852	503.50	7882	509.13	7912	514.75	7942	520.38	7972	526.00	8002	531.63	8032	537.25	8062	542.88
7823	498.06	7853	503.69	7883	509.31	7913	514.94	7943	520.56	7973	526.19	8003	531.81	8033	537.44	8063	543.06
7824	498.25	7854	503.88	7884	509.50	7914	515.13	7944	520.75	7974	526.38	8004	532.00	8034	537.63	8064	543.25
7825	498.44	7855	504.06	7885	509.69	7915	515.31	7945	520.94	7975	526.56	8005	532.19	8035	537.81	8065	543.44
7826	498.63	7856	504.25	7886	509.88	7916	515.50	7946	521.13	7976	526.75	8006	532.38	8036	538.00	8066	543.63
7827	498.81	7857	504.44	7887	510.06	7917	515.69	7947	521.31	7977	526.94	8007	532.56	8037	538.19	8067	543.81
7828	499.00	7858	504.63	7888	510.25	7918	515.88	7948	521.50	7978	527.13	8008	532.75	8038	538.38	8068	544.00
7829	499.19	7859	504.81	7889	510.44	7919	516.06	7949	521.69	7979	527.31	8009	532.94	8039	538.56	8069	544.19
7830	499.38	7860	505.00	7890	510.63	7920	516.25	7950	521.88	7980	527.50	8010	533.13	8040	538.75	8070	544.38
7831	499.56	7861	505.19	7891	510.81	7921	516.44	7951	522.06	7981	527.69	8011	533.31	8041	538.94	8071	544.56
7832	499.75	7862	505.38	7892	511.00	7922	516.63	7952	522.25	7982	527.88	8012	533.50	8042	539.13	8072	544.75
7833	499.94	7863	505.56	7893	511.19	7923	516.81	7953	522.44	7983	528.06	8013	533.69	8043	539.31	8073	544.94
7834	500.13	7864	505.75	7894	511.38	7924	517.00	7954	522.63	7984	528.25	8014	533.88	8044	539.50	8074	545.13
7835	500.31	7865	505.94	7895	511.56	7925	517.19	7955	522.81	7985	528.44	8015	534.06	8045	539.69	8075	545.31
7836	500.50	7866	506.13	7896	511.75	7926	517.38	7956	523.00	7986	528.63	8016	534.25	8046	539.88	8076	545.50
7837	500.69	7867	506.31	7897	511.94	7927	517.56	7957	523.19	7987	528.81	8017	534.44	8047	540.06	8077	545.69
7838	500.88	7868	506.50	7898	512.13	7928	517.75	7958	523.38	7988	529.00	8018	534.63	8048	540.25	8078	545.88
7839	501.06	7869	506.69	7899	512.31	7929	517.94	7959	523.56	7989	529.19	8019	534.81	8049	540.44	8079	546.06
7840	501.25	7870	506.88	7900	512.50	7930	518.13	7960	523.75	7990	529.38	8020	535.00	8050	540.63	8080	546.25

**33 MR**

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<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
8081	546.44	8111	552.06	8141	557.69	8171	563.31	8201	568.94	8231	574.56	8261	580.19	8291	585.81	8321	591.44
8082	546.63	8112	552.25	8142	557.88	8172	563.50	8202	569.13	8232	574.75	8262	580.38	8292	586.00	8322	591.63
8083	546.81	8113	552.44	8143	558.06	8173	563.69	8203	569.31	8233	574.94	8263	580.56	8293	586.19	8323	591.81
8084	547.00	8114	552.63	8144	558.25	8174	563.88	8204	569.50	8234	575.13	8264	580.75	8294	586.38	8324	592.00
8085	547.19	8115	552.81	8145	558.44	8175	564.06	8205	569.69	8235	575.31	8265	580.94	8295	586.56	8325	592.19
8086	547.38	8116	553.00	8146	558.63	8176	564.25	8206	569.88	8236	575.50	8266	581.13	8296	586.75	8326	592.38
8087	547.56	8117	553.19	8147	558.81	8177	564.44	8207	570.06	8237	575.69	8267	581.31	8297	586.94	8327	592.56
8088	547.75	8118	553.38	8148	559.00	8178	564.63	8208	570.25	8238	575.88	8268	581.50	8298	587.13	8328	592.75
8089	547.94	8119	553.56	8149	559.19	8179	564.81	8209	570.44	8239	576.06	8269	581.69	8299	587.31	8329	592.94
8090	548.13	8120	553.75	8150	559.38	8180	565.00	8210	570.63	8240	576.25	8270	581.88	8300	587.50	8330	593.13
8091	548.31	8121	553.94	8151	559.56	8181	565.19	8211	570.81	8241	576.44	8271	582.06	8301	587.69	8331	593.31
8092	548.50	8122	554.13	8152	559.75	8182	565.38	8212	571.00	8242	576.63	8272	582.25	8302	587.88	8332	593.50
8093	548.69	8123	554.31	8153	559.94	8183	565.56	8213	571.19	8243	576.81	8273	582.44	8303	588.06	8333	593.69
8094	548.88	8124	554.50	8154	560.13	8184	565.75	8214	571.38	8244	577.00	8274	582.63	8304	588.25	8334	593.88
8095	549.06	8125	554.69	8155	560.31	8185	565.94	8215	571.56	8245	577.19	8275	582.81	8305	588.44	8335	594.06
8096	549.25	8126	554.88	8156	560.50	8186	566.13	8216	571.75	8246	577.38	8276	583.00	8306	588.63	8336	594.25
8097	549.44	8127	555.06	8157	560.69	8187	566.31	8217	571.94	8247	577.56	8277	583.19	8307	588.81	8337	594.44
8098	549.63	8128	555.25	8158	560.88	8188	566.50	8218	572.13	8248	577.75	8278	583.38	8308	589.00	8338	594.63
8099	549.81	8129	555.44	8159	561.06	8189	566.69	8219	572.31	8249	577.94	8279	583.56	8309	589.19	8339	594.81
8100	550.00	8130	555.63	8160	561.25	8190	566.88	8220	572.50	8250	578.13	8280	583.75	8310	589.38	8340	595.00
8101	550.19	8131	555.81	8161	561.44	8191	567.06	8221	572.69	8251	578.31	8281	583.94	8311	589.56	8341	595.19
8102	550.38	8132	556.00	8162	561.63	8192	567.25	8222	572.88	8252	578.50	8282	584.13	8312	589.75	8342	595.38
8103	550.56	8133	556.19	8163	561.81	8193	567.44	8223	573.06	8253	578.69	8283	584.31	8313	589.94	8343	595.56
8104	550.75	8134	556.38	8164	562.00	8194	567.63	8224	573.25	8254	578.88	8284	584.50	8314	590.13	8344	595.75
8105	550.94	8135	556.56	8165	562.19	8195	567.81	8225	573.44	8255	579.06	8285	584.69	8315	590.31	8345	595.94
8106	551.13	8136	556.75	8166	562.38	8196	568.00	8226	573.63	8256	579.25	8286	584.88	8316	590.50	8346	596.13
8107	551.31	8137	556.94	8167	562.56	8197	568.19	8227	573.81	8257	579.44	8287	585.06	8317	590.69	8347	596.31
8108	551.50	8138	557.13	8168	562.75	8198	568.38	8228	574.00	8258	579.63	8288	585.25	8318	590.88	8348	596.50
8109	551.69	8139	557.31	8169	562.94	8199	568.56	8229	574.19	8259	579.81	8289	585.44	8319	591.06	8349	596.69
8110	551.88	8140	557.50	8170	563.13	8200	568.75	8230	574.38	8260	580.00	8290	585.63	8320	591.25	8350	596.88

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<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
8351	597.06	8381	602.69	8411	608.31	8441	613.94	8471	619.56	8501	625.19	8531	630.81	8561	636.44	8591	642.06
8352	597.25	8382	602.88	8412	608.50	8442	614.13	8472	619.75	8502	625.38	8532	631.00	8562	636.63	8592	642.25
8353	597.44	8383	603.06	8413	608.69	8443	614.31	8473	619.94	8503	625.56	8533	631.19	8563	636.81	8593	642.44
8354	597.63	8384	603.25	8414	608.88	8444	614.50	8474	620.13	8504	625.75	8534	631.38	8564	637.00	8594	642.63
8355	597.81	8385	603.44	8415	609.06	8445	614.69	8475	620.31	8505	625.94	8535	631.56	8565	637.19	8595	642.81
8356	598.00	8386	603.63	8416	609.25	8446	614.88	8476	620.50	8506	626.13	8536	631.75	8566	637.38	8596	643.00
8357	598.19	8387	603.81	8417	609.44	8447	615.06	8477	620.69	8507	626.31	8537	631.94	8567	637.56	8597	643.19
8358	598.38	8388	604.00	8418	609.63	8448	615.25	8478	620.88	8508	626.50	8538	632.13	8568	637.75	8598	643.38
8359	598.56	8389	604.19	8419	609.81	8449	615.44	8479	621.06	8509	626.69	8539	632.31	8569	637.94	8599	643.56
8360	598.75	8390	604.38	8420	610.00	8450	615.63	8480	621.25	8510	626.88	8540	632.50	8570	638.13	8600	643.75
8361	598.94	8391	604.56	8421	610.19	8451	615.81	8481	621.44	8511	627.06	8541	632.69	8571	638.31	8601	643.94
8362	599.13	8392	604.75	8422	610.38	8452	616.00	8482	621.63	8512	627.25	8542	632.88	8572	638.50	8602	644.13
8363	599.31	8393	604.94	8423	610.56	8453	616.19	8483	621.81	8513	627.44	8543	633.06	8573	638.69	8603	644.31
8364	599.50	8394	605.13	8424	610.75	8454	616.38	8484	622.00	8514	627.63	8544	633.25	8574	638.88	8604	644.50
8365	599.69	8395	605.31	8425	610.94	8455	616.56	8485	622.19	8515	627.81	8545	633.44	8575	639.06	8605	644.69
8366	599.88	8396	605.50	8426	611.13	8456	616.75	8486	622.38	8516	628.00	8546	633.63	8576	639.25	8606	644.88
8367	600.06	8397	605.69	8427	611.31	8457	616.94	8487	622.56	8517	628.19	8547	633.81	8577	639.44	8607	645.06
8368	600.25	8398	605.88	8428	611.50	8458	617.13	8488	622.75	8518	628.38	8548	634.00	8578	639.63	8608	645.25
8369	600.44	8399	606.06	8429	611.69	8459	617.31	8489	622.94	8519	628.56	8549	634.19	8579	639.81	8609	645.44
8370	600.63	8400	606.25	8430	611.88	8460	617.50	8490	623.13	8520	628.75	8550	634.38	8580	640.00	8610	645.63
8371	600.81	8401	606.44	8431	612.06	8461	617.69	8491	623.31	8521	628.94	8551	634.56	8581	640.19	8611	645.81
8372	601.00	8402	606.63	8432	612.25	8462	617.88	8492	623.50	8522	629.13	8552	634.75	8582	640.38	8612	646.00
8373	601.19	8403	606.81	8433	612.44	8463	618.06	8493	623.69	8523	629.31	8553	634.94	8583	640.56	8613	646.19
8374	601.38	8404	607.00	8434	612.63	8464	618.25	8494	623.88	8524	629.50	8554	635.13	8584	640.75	8614	646.38
8375	601.56	8405	607.19	8435	612.81	8465	618.44	8495	624.06	8525	629.69	8555	635.31	8585	640.94	8615	646.56
8376	601.75	8406	607.38	8436	613.00	8466	618.63	8496	624.25	8526	629.88	8556	635.50	8586	641.13	8616	646.75
8377	601.94	8407	607.56	8437	613.19	8467	618.81	8497	624.44	8527	630.06	8557	635.69	8587	641.31	8617	646.94
8378	602.13	8408	607.75	8438	613.38	8468	619.00	8498	624.63	8528	630.25	8558	635.88	8588	641.50	8618	647.13
8379	602.31	8409	607.94	8439	613.56	8469	619.19	8499	624.81	8529	630.44	8559	636.06	8589	641.69	8619	647.31
8380	602.50	8410	608.13	8440	613.75	8470	619.38	8500	625.00	8530	630.63	8560	636.25	8590	641.88	8620	647.50

**35 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
8621	647.69	8651	653.31	8681	658.94	8711	664.56	8741	670.19	8771	675.81	8801	681.44	8831	687.06	8861	692.69
8622	647.88	8652	653.50	8682	659.13	8712	664.75	8742	670.38	8772	676.00	8802	681.63	8832	687.25	8862	692.88
8623	648.06	8653	653.69	8683	659.31	8713	664.94	8743	670.56	8773	676.19	8803	681.81	8833	687.44	8863	693.06
8624	648.25	8654	653.88	8684	659.50	8714	665.13	8744	670.75	8774	676.38	8804	682.00	8834	687.63	8864	693.25
8625	648.44	8655	654.06	8685	659.69	8715	665.31	8745	670.94	8775	676.56	8805	682.19	8835	687.81	8865	693.44
8626	648.63	8656	654.25	8686	659.88	8716	665.50	8746	671.13	8776	676.75	8806	682.38	8836	688.00	8866	693.63
8627	648.81	8657	654.44	8687	660.06	8717	665.69	8747	671.31	8777	676.94	8807	682.56	8837	688.19	8867	693.81
8628	649.00	8658	654.63	8688	660.25	8718	665.88	8748	671.50	8778	677.13	8808	682.75	8838	688.38	8868	694.00
8629	649.19	8659	654.81	8689	660.44	8719	666.06	8749	671.69	8779	677.31	8809	682.94	8839	688.56	8869	694.19
8630	649.38	8660	655.00	8690	660.63	8720	666.25	8750	671.88	8780	677.50	8810	683.13	8840	688.75	8870	694.38
8631	649.56	8661	655.19	8691	660.81	8721	666.44	8751	672.06	8781	677.69	8811	683.31	8841	688.94	8871	694.56
8632	649.75	8662	655.38	8692	661.00	8722	666.63	8752	672.25	8782	677.88	8812	683.50	8842	689.13	8872	694.75
8633	649.94	8663	655.56	8693	661.19	8723	666.81	8753	672.44	8783	678.06	8813	683.69	8843	689.31	8873	694.94
8634	650.13	8664	655.75	8694	661.38	8724	667.00	8754	672.63	8784	678.25	8814	683.88	8844	689.50	8874	695.13
8635	650.31	8665	655.94	8695	661.56	8725	667.19	8755	672.81	8785	678.44	8815	684.06	8845	689.69	8875	695.31
8636	650.50	8666	656.13	8696	661.75	8726	667.38	8756	673.00	8786	678.63	8816	684.25	8846	689.88	8876	695.50
8637	650.69	8667	656.31	8697	661.94	8727	667.56	8757	673.19	8787	678.81	8817	684.44	8847	690.06	8877	695.69
8638	650.88	8668	656.50	8698	662.13	8728	667.75	8758	673.38	8788	679.00	8818	684.63	8848	690.25	8878	695.88
8639	651.06	8669	656.69	8699	662.31	8729	667.94	8759	673.56	8789	679.19	8819	684.81	8849	690.44	8879	696.06
8640	651.25	8670	656.88	8700	662.50	8730	668.13	8760	673.75	8790	679.38	8820	685.00	8850	690.63	8880	696.25
8641	651.44	8671	657.06	8701	662.69	8731	668.31	8761	673.94	8791	679.56	8821	685.19	8851	690.81	8881	696.44
8642	651.63	8672	657.25	8702	662.88	8732	668.50	8762	674.13	8792	679.75	8822	685.38	8852	691.00	8882	696.63
8643	651.81	8673	657.44	8703	663.06	8733	668.69	8763	674.31	8793	679.94	8823	685.56	8853	691.19	8883	696.81
8644	652.00	8674	657.63	8704	663.25	8734	668.88	8764	674.50	8794	680.13	8824	685.75	8854	691.38	8884	697.00
8645	652.19	8675	657.81	8705	663.44	8735	669.06	8765	674.69	8795	680.31	8825	685.94	8855	691.56	8885	697.19
8646	652.38	8676	658.00	8706	663.63	8736	669.25	8766	674.88	8796	680.50	8826	686.13	8856	691.75	8886	697.38
8647	652.56	8677	658.19	8707	663.81	8737	669.44	8767	675.06	8797	680.69	8827	686.31	8857	691.94	8887	697.56
8648	652.75	8678	658.38	8708	664.00	8738	669.63	8768	675.25	8798	680.88	8828	686.50	8858	692.13	8888	697.75
8649	652.94	8679	658.56	8709	664.19	8739	669.81	8769	675.44	8799	681.06	8829	686.69	8859	692.31	8889	697.94
8650	653.13	8680	658.75	8710	664.38	8740	670.00	8770	675.63	8800	681.25	8830	686.88	8860	692.50	8890	698.13

**36 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
8891	698.31	8921	703.94	8951	709.56	8981	715.19	9011	720.81	9041	726.44	9071	732.06	9101	737.69	9131	743.31
8892	698.50	8922	704.13	8952	709.75	8982	715.38	9012	721.00	9042	726.63	9072	732.25	9102	737.88	9132	743.50
8893	698.69	8923	704.31	8953	709.94	8983	715.56	9013	721.19	9043	726.81	9073	732.44	9103	738.06	9133	743.69
8894	698.88	8924	704.50	8954	710.13	8984	715.75	9014	721.38	9044	727.00	9074	732.63	9104	738.25	9134	743.88
8895	699.06	8925	704.69	8955	710.31	8985	715.94	9015	721.56	9045	727.19	9075	732.81	9105	738.44	9135	744.06
8896	699.25	8926	704.88	8956	710.50	8986	716.13	9016	721.75	9046	727.38	9076	733.00	9106	738.63	9136	744.25
8897	699.44	8927	705.06	8957	710.69	8987	716.31	9017	721.94	9047	727.56	9077	733.19	9107	738.81	9137	744.44
8898	699.63	8928	705.25	8958	710.88	8988	716.50	9018	722.13	9048	727.75	9078	733.38	9108	739.00	9138	744.63
8899	699.81	8929	705.44	8959	711.06	8989	716.69	9019	722.31	9049	727.94	9079	733.56	9109	739.19	9139	744.81
8900	700.00	8930	705.63	8960	711.25	8990	716.88	9020	722.50	9050	728.13	9080	733.75	9110	739.38	9140	745.00
8901	700.19	8931	705.81	8961	711.44	8991	717.06	9021	722.69	9051	728.31	9081	733.94	9111	739.56	9141	745.19
8902	700.38	8932	706.00	8962	711.63	8992	717.25	9022	722.88	9052	728.50	9082	734.13	9112	739.75	9142	745.38
8903	700.56	8933	706.19	8963	711.81	8993	717.44	9023	723.06	9053	728.69	9083	734.31	9113	739.94	9143	745.56
8904	700.75	8934	706.38	8964	712.00	8994	717.63	9024	723.25	9054	728.88	9084	734.50	9114	740.13	9144	745.75
8905	700.94	8935	706.56	8965	712.19	8995	717.81	9025	723.44	9055	729.06	9085	734.69	9115	740.31	9145	745.94
8906	701.13	8936	706.75	8966	712.38	8996	718.00	9026	723.63	9056	729.25	9086	734.88	9116	740.50	9146	746.13
8907	701.31	8937	706.94	8967	712.56	8997	718.19	9027	723.81	9057	729.44	9087	735.06	9117	740.69	9147	746.31
8908	701.50	8938	707.13	8968	712.75	8998	718.38	9028	724.00	9058	729.63	9088	735.25	9118	740.88	9148	746.50
8909	701.69	8939	707.31	8969	712.94	8999	718.56	9029	724.19	9059	729.81	9089	735.44	9119	741.06	9149	746.69
8910	701.88	8940	707.50	8970	713.13	9000	718.75	9030	724.38	9060	730.00	9090	735.63	9120	741.25	9150	746.88
8911	702.06	8941	707.69	8971	713.31	9001	718.94	9031	724.56	9061	730.19	9091	735.81	9121	741.44	9151	747.06
8912	702.25	8942	707.88	8972	713.50	9002	719.13	9032	724.75	9062	730.38	9092	736.00	9122	741.63	9152	747.25
8913	702.44	8943	708.06	8973	713.69	9003	719.31	9033	724.94	9063	730.56	9093	736.19	9123	741.81	9153	747.44
8914	702.63	8944	708.25	8974	713.88	9004	719.50	9034	725.13	9064	730.75	9094	736.38	9124	742.00	9154	747.63
8915	702.81	8945	708.44	8975	714.06	9005	719.69	9035	725.31	9065	730.94	9095	736.56	9125	742.19	9155	747.81
8916	703.00	8946	708.63	8976	714.25	9006	719.88	9036	725.50	9066	731.13	9096	736.75	9126	742.38	9156	748.00
8917	703.19	8947	708.81	8977	714.44	9007	720.06	9037	725.69	9067	731.31	9097	736.94	9127	742.56	9157	748.19
8918	703.38	8948	709.00	8978	714.63	9008	720.25	9038	725.88	9068	731.50	9098	737.13	9128	742.75	9158	748.38
8919	703.56	8949	709.19	8979	714.81	9009	720.44	9039	726.06	9069	731.69	9099	737.31	9129	742.94	9159	748.56
8920	703.75	8950	709.38	8980	715.00	9010	720.63	9040	726.25	9070	731.88	9100	737.50	9130	743.13	9160	748.75

37 MR

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
9161	748.94	9191	754.56	9221	760.19	9251	765.81	9281	771.44	9311	777.06	9341	782.69	9371	788.31	9401	793.94
9162	749.13	9192	754.75	9222	760.38	9252	766.00	9282	771.63	9312	777.25	9342	782.88	9372	788.50	9402	794.13
9163	749.31	9193	754.94	9223	760.56	9253	766.19	9283	771.81	9313	777.44	9343	783.06	9373	788.69	9403	794.31
9164	749.50	9194	755.13	9224	760.75	9254	766.38	9284	772.00	9314	777.63	9344	783.25	9374	788.88	9404	794.50
9165	749.69	9195	755.31	9225	760.94	9255	766.56	9285	772.19	9315	777.81	9345	783.44	9375	789.06	9405	794.69
9166	749.88	9196	755.50	9226	761.13	9256	766.75	9286	772.38	9316	778.00	9346	783.63	9376	789.25	9406	794.88
9167	750.06	9197	755.69	9227	761.31	9257	766.94	9287	772.56	9317	778.19	9347	783.81	9377	789.44	9407	795.06
9168	750.25	9198	755.88	9228	761.50	9258	767.13	9288	772.75	9318	778.38	9348	784.00	9378	789.63	9408	795.25
9169	750.44	9199	756.06	9229	761.69	9259	767.31	9289	772.94	9319	778.56	9349	784.19	9379	789.81	9409	795.44
9170	750.63	9200	756.25	9230	761.88	9260	767.50	9290	773.13	9320	778.75	9350	784.38	9380	790.00	9410	795.63
9171	750.81	9201	756.44	9231	762.06	9261	767.69	9291	773.31	9321	778.94	9351	784.56	9381	790.19	9411	795.81
9172	751.00	9202	756.63	9232	762.25	9262	767.88	9292	773.50	9322	779.13	9352	784.75	9382	790.38	9412	796.00
9173	751.19	9203	756.81	9233	762.44	9263	768.06	9293	773.69	9323	779.31	9353	784.94	9383	790.56	9413	796.19
9174	751.38	9204	757.00	9234	762.63	9264	768.25	9294	773.88	9324	779.50	9354	785.13	9384	790.75	9414	796.38
9175	751.56	9205	757.19	9235	762.81	9265	768.44	9295	774.06	9325	779.69	9355	785.31	9385	790.94	9415	796.56
9176	751.75	9206	757.38	9236	763.00	9266	768.63	9296	774.25	9326	779.88	9356	785.50	9386	791.13	9416	796.75
9177	751.94	9207	757.56	9237	763.19	9267	768.81	9297	774.44	9327	780.06	9357	785.69	9387	791.31	9417	796.94
9178	752.13	9208	757.75	9238	763.38	9268	769.00	9298	774.63	9328	780.25	9358	785.88	9388	791.50	9418	797.13
9179	752.31	9209	757.94	9239	763.56	9269	769.19	9299	774.81	9329	780.44	9359	786.06	9389	791.69	9419	797.31
9180	752.50	9210	758.13	9240	763.75	9270	769.38	9300	775.00	9330	780.63	9360	786.25	9390	791.88	9420	797.50
9181	752.69	9211	758.31	9241	763.94	9271	769.56	9301	775.19	9331	780.81	9361	786.44	9391	792.06	9421	797.69
9182	752.88	9212	758.50	9242	764.13	9272	769.75	9302	775.38	9332	781.00	9362	786.63	9392	792.25	9422	797.88
9183	753.06	9213	758.69	9243	764.31	9273	769.94	9303	775.56	9333	781.19	9363	786.81	9393	792.44	9423	798.06
9184	753.25	9214	758.88	9244	764.50	9274	770.13	9304	775.75	9334	781.38	9364	787.00	9394	792.63	9424	798.25
9185	753.44	9215	759.06	9245	764.69	9275	770.31	9305	775.94	9335	781.56	9365	787.19	9395	792.81	9425	798.44
9186	753.63	9216	759.25	9246	764.88	9276	770.50	9306	776.13	9336	781.75	9366	787.38	9396	793.00	9426	798.63
9187	753.81	9217	759.44	9247	765.06	9277	770.69	9307	776.31	9337	781.94	9367	787.56	9397	793.19	9427	798.81
9188	754.00	9218	759.63	9248	765.25	9278	770.88	9308	776.50	9338	782.13	9368	787.75	9398	793.38	9428	799.00
9189	754.19	9219	759.81	9249	765.44	9279	771.06	9309	776.69	9339	782.31	9369	787.94	9399	793.56	9429	799.19
9190	754.38	9220	760.00	9250	765.63	9280	771.25	9310	776.88	9340	782.50	9370	788.13	9400	793.75	9430	799.38

38 MR

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
9431	799.56	9461	805.19	9491	810.81	9521	816.44	9551	822.06	9581	827.69	9611	833.31	9641	838.94	9671	844.56
9432	799.75	9462	805.38	9492	811.00	9522	816.63	9552	822.25	9582	827.88	9612	833.50	9642	839.13	9672	844.75
9433	799.94	9463	805.56	9493	811.19	9523	816.81	9553	822.44	9583	828.06	9613	833.69	9643	839.31	9673	844.94
9434	800.13	9464	805.75	9494	811.38	9524	817.00	9554	822.63	9584	828.25	9614	833.88	9644	839.50	9674	845.13
9435	800.31	9465	805.94	9495	811.56	9525	817.19	9555	822.81	9585	828.44	9615	834.06	9645	839.69	9675	845.31
9436	800.50	9466	806.13	9496	811.75	9526	817.38	9556	823.00	9586	828.63	9616	834.25	9646	839.88	9676	845.50
9437	800.69	9467	806.31	9497	811.94	9527	817.56	9557	823.19	9587	828.81	9617	834.44	9647	840.06	9677	845.69
9438	800.88	9468	806.50	9498	812.13	9528	817.75	9558	823.38	9588	829.00	9618	834.63	9648	840.25	9678	845.88
9439	801.06	9469	806.69	9499	812.31	9529	817.94	9559	823.56	9589	829.19	9619	834.81	9649	840.44	9679	846.06
9440	801.25	9470	806.88	9500	812.50	9530	818.13	9560	823.75	9590	829.38	9620	835.00	9650	840.63	9680	846.25
9441	801.44	9471	807.06	9501	812.69	9531	818.31	9561	823.94	9591	829.56	9621	835.19	9651	840.81	9681	846.44
9442	801.63	9472	807.25	9502	812.88	9532	818.50	9562	824.13	9592	829.75	9622	835.38	9652	841.00	9682	846.63
9443	801.81	9473	807.44	9503	813.06	9533	818.69	9563	824.31	9593	829.94	9623	835.56	9653	841.19	9683	846.81
9444	802.00	9474	807.63	9504	813.25	9534	818.88	9564	824.50	9594	830.13	9624	835.75	9654	841.38	9684	847.00
9445	802.19	9475	807.81	9505	813.44	9535	819.06	9565	824.69	9595	830.31	9625	835.94	9655	841.56	9685	847.19
9446	802.38	9476	808.00	9506	813.63	9536	819.25	9566	824.88	9596	830.50	9626	836.13	9656	841.75	9686	847.38
9447	802.56	9477	808.19	9507	813.81	9537	819.44	9567	825.06	9597	830.69	9627	836.31	9657	841.94	9687	847.56
9448	802.75	9478	808.38	9508	814.00	9538	819.63	9568	825.25	9598	830.88	9628	836.50	9658	842.13	9688	847.75
9449	802.94	9479	808.56	9509	814.19	9539	819.81	9569	825.44	9599	831.06	9629	836.69	9659	842.31	9689	847.94
9450	803.13	9480	808.75	9510	814.38	9540	820.00	9570	825.63	9600	831.25	9630	836.88	9660	842.50	9690	848.13
9451	803.31	9481	808.94	9511	814.56	9541	820.19	9571	825.81	9601	831.44	9631	837.06	9661	842.69	9691	848.31
9452	803.50	9482	809.13	9512	814.75	9542	820.38	9572	826.00	9602	831.63	9632	837.25	9662	842.88	9692	848.50
9453	803.69	9483	809.31	9513	814.94	9543	820.56	9573	826.19	9603	831.81	9633	837.44	9663	843.06	9693	848.69
9454	803.88	9484	809.50	9514	815.13	9544	820.75	9574	826.38	9604	832.00	9634	837.63	9664	843.25	9694	848.88
9455	804.06	9485	809.69	9515	815.31	9545	820.94	9575	826.56	9605	832.19	9635	837.81	9665	843.44	9695	849.06
9456	804.25	9486	809.88	9516	815.50	9546	821.13	9576	826.75	9606	832.38	9636	838.00	9666	843.63	9696	849.25
9457	804.44	9487	810.06	9517	815.69	9547	821.31	9577	826.94	9607	832.56	9637	838.19	9667	843.81	9697	849.44
9458	804.63	9488	810.25	9518	815.88	9548	821.50	9578	827.13	9608	832.75	9638	838.38	9668	844.00	9698	849.63
9459	804.81	9489	810.44	9519	816.06	9549	821.69	9579	827.31	9609	832.94	9639	838.56	9669	844.19	9699	849.81
9460	805.00	9490	810.63	9520	816.25	9550	821.88	9580	827.50	9610	833.13	9640	838.75	9670	844.38	9700	850.00



## THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS

REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
9701	850.19	9731	855.81	9761	861.44	9791	867.06	9821	872.69	9851	878.31	9881	883.94	9911	889.56	9941	895.19
9702	850.38	9732	856.00	9762	861.63	9792	867.25	9822	872.88	9852	878.50	9882	884.13	9912	889.75	9942	895.38
9703	850.56	9733	856.19	9763	861.81	9793	867.44	9823	873.06	9853	878.69	9883	884.31	9913	889.94	9943	895.56
9704	850.75	9734	856.38	9764	862.00	9794	867.63	9824	873.25	9854	878.88	9884	884.50	9914	890.13	9944	895.75
9705	850.94	9735	856.56	9765	862.19	9795	867.81	9825	873.44	9855	879.06	9885	884.69	9915	890.31	9945	895.94
9706	851.13	9736	856.75	9766	862.38	9796	868.00	9826	873.63	9856	879.25	9886	884.88	9916	890.50	9946	896.13
9707	851.31	9737	856.94	9767	862.56	9797	868.19	9827	873.81	9857	879.44	9887	885.06	9917	890.69	9947	896.31
9708	851.50	9738	857.13	9768	862.75	9798	868.38	9828	874.00	9858	879.63	9888	885.25	9918	890.88	9948	896.50
9709	851.69	9739	857.31	9769	862.94	9799	868.56	9829	874.19	9859	879.81	9889	885.44	9919	891.06	9949	896.69
9710	851.88	9740	857.50	9770	863.13	9800	868.75	9830	874.38	9860	880.00	9890	885.63	9920	891.25	9950	896.88
9711	852.06	9741	857.69	9771	863.31	9801	868.94	9831	874.56	9861	880.19	9891	885.81	9921	891.44	9951	897.06
9712	852.25	9742	857.88	9772	863.50	9802	869.13	9832	874.75	9862	880.38	9892	886.00	9922	891.63	9952	897.25
9713	852.44	9743	858.06	9773	863.69	9803	869.31	9833	874.94	9863	880.56	9893	886.19	9923	891.81	9953	897.44
9714	852.63	9744	858.25	9774	863.88	9804	869.50	9834	875.13	9864	880.75	9894	886.38	9924	892.00	9954	897.63
9715	852.81	9745	858.44	9775	864.06	9805	869.69	9835	875.31	9865	880.94	9895	886.56	9925	892.19	9955	897.81
9716	853.00	9746	858.63	9776	864.25	9806	869.88	9836	875.50	9866	881.13	9896	886.75	9926	892.38	9956	898.00
9717	853.19	9747	858.81	9777	864.44	9807	870.06	9837	875.69	9867	881.31	9897	886.94	9927	892.56	9957	898.19
9718	853.38	9748	859.00	9778	864.63	9808	870.25	9838	875.88	9868	881.50	9898	887.13	9928	892.75	9958	898.38
9719	853.56	9749	859.19	9779	864.81	9809	870.44	9839	876.06	9869	881.69	9899	887.31	9929	892.94	9959	898.56
9720	853.75	9750	859.38	9780	865.00	9810	870.63	9840	876.25	9870	881.88	9900	887.50	9930	893.13	9960	898.75
9721	853.94	9751	859.56	9781	865.19	9811	870.81	9841	876.44	9871	882.06	9901	887.69	9931	893.31	9961	898.94
9722	854.13	9752	859.75	9782	865.38	9812	871.00	9842	876.63	9872	882.25	9902	887.88	9932	893.50	9962	899.13
9723	854.31	9753	859.94	9783	865.56	9813	871.19	9843	876.81	9873	882.44	9903	888.06	9933	893.69	9963	899.31
9724	854.50	9754	860.13	9784	865.75	9814	871.38	9844	877.00	9874	882.63	9904	888.25	9934	893.88	9964	899.50
9725	854.69	9755	860.31	9785	865.94	9815	871.56	9845	877.19	9875	882.81	9905	888.44	9935	894.06	9965	899.69
9726	854.88	9756	860.50	9786	866.13	9816	871.75	9846	877.38	9876	883.00	9906	888.63	9936	894.25	9966	899.88
9727	855.06	9757	860.69	9787	866.31	9817	871.94	9847	877.56	9877	883.19	9907	888.81	9937	894.44	9967	900.06
9728	855.25	9758	860.88	9788	866.50	9818	872.13	9848	877.75	9878	883.38	9908	889.00	9938	894.63	9968	900.25
9729	855.44	9759	861.06	9789	866.69	9819	872.31	9849	877.94	9879	883.56	9909	889.19	9939	894.81	9969	900.44
9730	855.63	9760	861.25	9790	866.88	9820	872.50	9850	878.13	9880	883.75	9910	889.38	9940	895.00	9970	900.63

**40 MR**

**THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID AT MONTHLY INTERVALS**

<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>	<b>REM</b>	<b>TAX</b>
9971	900.81	9976	901.75	9981	902.69	9986	903.63	9991	904.56	9996	905.50
9972	901.00	9977	901.94	9982	902.88	9987	903.81	9992	904.75	9997	905.69
9973	901.19	9978	902.13	9983	903.06	9988	904.00	9993	904.94	9998	905.88
9974	901.38	9979	902.31	9984	903.25	9989	904.19	9994	905.13	9999	906.06
9975	901.56	9980	902.50	9985	903.44	9990	904.38	9995	905.31	10000	906.25

**AND ADD 25% OF ANY AMOUNT IN EXCESS OF P 10000.00**

## PART II

### **TAX DEDUCTION TABLES FOR RESIDENT EMPLOYEES** **(From tax year 2006/07)**

#### **THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID ANNUALLY**

#### **INSTRUCTIONS**

1. Remuneration (REM) means any amount accrued to an employee (a) by way of wages, salary, leave pay, fee, commission, bonus, gratuity or compensation; (b) commutation of moneys due under any contract of employment or service; or (c) pension, lump sum payment or other benefit but does not include any amount accrued to any resident individual in respect of services rendered where such amount does not exceed annual rate of P600.00; (d) any other cash and non cash employee benefits. You may deduct the employee's contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed 15% of remuneration.
2. Apply the Remuneration (ignoring thebes) to Table below and deduct amount of tax shown.

**TABLE I**

#### **Remuneration**

#### **Tax to be deducted**

<b><u>More than</u></b>	<b>but</b>	<b><u>Less than</u></b>	
		<b>(PULA)</b>	
0		30 000	Nil
30 000		60 000	0 + 5% of the excess over P30 000
60 000		90 000	1 500 + 12.5% of excess over P60 000
90 000		120 000	5 250 + 18.75% of excess over P90 000
120 000 and above			10 875 + 25% excess over P120 000

**TAX DEDUCTION TABLES FOR NON-RESIDENT EMPLOYEES**  
**(From Tax Year 2006/07)**

**For Monthly and Annual Pay Period**

1. Remuneration (REM) means any amount accrued to an employee (a) by way of wages, salary, leave pay, fee, commission, bonus, gratuity or compensation; (b) commutation of moneys due under any contract of employment or service; or (c) pension, lump sum payment or other benefit but does not include any amount accrued to any resident individual in respect of services rendered where such amount does not exceed annual rate of P600.00; (d) any other cash and non cash employee benefits.
  
2. Apply Remuneration (ignoring thebes) to the appropriate table below and calculate the total amount of tax to be deducted from the payment to be made, using the details in the right hand column.

No deduction for contributions to an Approved Superannuation Fund is allowed to Non-Residents.

**TABLE II**

**PAYMENTS MADE MONTHLY**

**Remuneration**

<b><u>More than</u></b>	<b>but</b>	<b><u>Less than</u></b>	<b><u>Tax to be deducted</u></b>
<b>PULA</b>		<b>PULA</b>	
0		5 000	5% of every Pula
5 000		7 500	250 + 12.5% of the excess over 5000
7 500		10 000	562.50 + 18.75% of the excess over 7500
Over 10 000			1031.25 + 25% of the excess over 10 000

## **PAYMENTS MADE ANNUALLY**

### **Remuneration**

<b><u>More than but</u></b>	<b><u>Less than</u></b>	<b><u>Tax to be deducted</u></b>
<b>PULA</b>	<b>PULA</b>	
0	60 000	5% of every Pula
60 000	90 000	3 000 + 12.5% of excess over 60 000
90 000	120 000	6 750 + 18.75% of excess over 90 000
Over 120 000		12 375+ 25% of excess over P120 000

### **Example 1**

#### **RESIDENT PAID DAILY**

Resident employee paid P210 per day regularly  
To determine tax to be withheld from a daily payment:

- Step 1 - Turn to Daily Resident Tax Tables
- Step 2 - Find in the Remuneration (REM) column the amount P 210.00
- Step 3 - Read from the adjacent Tax column the amount of  
tax to be withheld P 4.50

### **Example 2**

#### **RESIDENTS PAID WEEKLY**

Resident employee paid P1000 per week regularly.  
To determine tax to be withheld from a week payment:

- Step 1 - Turn to Weekly Resident Tax Tables
- Step 2 - Find in the Remuneration column the amount P1 000.00
- Step 3 - Read from the adjacent Tax column the amount  
of tax to be withheld P21.15

### **Example 3**

#### **RESIDENTS PAID MONTHLY**

Resident employees paid P3 200 per month regularly  
To determine tax to be withheld from a monthly payment:

- Step 1 - Turn to monthly Resident Tax Tables
- Step 2 - Find in the Remuneration column the amount of P 3 200.00
- Step 3 - Read from the adjacent Tax column the amount  
of tax to be withheld P35.00

#### **Example 4**

#### **NON-RESIDENTS**

Non-citizen Director paid P6 000.00 per month regularly

No Form ITW 3 (residence) lodged with employer

To determine tax to be withheld from a monthly payment:

- |        |   |   |                       |
|--------|---|---|-----------------------|
| Step 1 | - | Turn to Monthly Non-Resident Tax Table  |                       |
| Step 2 | - | Find the range of Remuneration including the amount of P6 000.00  | P5 000.00 – P7 500.00 |
| Step 3 | - | Read from the adjacent Tax Column the first amount noted  | P 250.00              |
| Step 4 | - | Deduct from the payment to be made the lowest figure for the range of remuneration in Step 2<br>P6 000.00 – P5 000.00 | P 1000.00             |
| Step 5 | - | Calculate the tax on the amount in Step 4 at the rate indicated in the Tax Column at Step 3<br>P1000 @ 12.5%          | P 125.00              |
| Step 6 | - | Add the amount in Step 3 to the amount in Step 5 to give the amount of tax to be withheld<br>P250.00 + P125.00 =      | P375.00               |

## **Example 5**

### **PAY PERIOD NOT IN TAX TABLES**

A resident employee is paid a salary at a rate of P3 000.00 per fortnight By equal amounts. To determine the tax to be deducted from any payment:

**NOTE:** If any part of the pay period falls into the earlier tax year this does not affect the withholding. Tax is to be withheld from any payment of remuneration as though that payment was due for the year in which it is paid.

- Step 1 - Multiply the amount of the payment to be made i.e. P3000.00 by 26 (the number of pay days in the year) P78 000.00
- Step 2 - Turn to Annual Resident Tax table
- Step 3 - Find the range of Remuneration which includes the amount in step 1 P60 000.00 – P90 000.00
- Step 4 - Read from adjacent tax column the First amount noted P1 500.00
- Step 5 - Deduct from the payment to be made the lowest figure of the range of Remuneration in Step 3 (P78 000.00 – P60 000.00) P18 000.00
- Step 6 - Calculate the tax on the amount in step 5 at the rate indicated in the tax column at Step 4 (P18 000.00 @ 12.5%) P2 250.00
- Step 7 - Add the amount in Step 4 to the amount in Step 6 to give the amount of tax to be withheld for the year (P1 500 + P2 250.00) P3 750.00
- Step 8 - Divide the amount in Step 7 by the same factor used in Step 1 to leave the amount of tax to be deducted from the fortnightly payments (P3 750.00 / 26) P144.23

### **Example 6**

#### **PAID REGULARLY WITH ADDITIONAL PAYMENT(S)**

Resident employee in post at 1<sup>st</sup> July paid P4 000.00 per month.  
Bonus of one month's additional salary to be paid in December  
To determine the tax to be withheld from the bonus:

Step 1	- Calculate the total remuneration to be paid in the tax year excluding the additional payment 12 x 4 000	P48 000.00
Step 2	- Add the additional payment to the amount in Step 1 P48 000.00 + P4000.00	P52 000.00
Step 3	- Turn to Annual Resident Tax Tables	
Step 4	- Determine the tax to be withheld from each of the amounts in Step 1 and Step 2	
	P48,000.00	P 900.00
	P52,000.00	P1 100.00
Step 5	- Determine the difference in the two amounts in Step 4 to leave the tax to be withheld from the additional payment	P 200.00

### **Example 7**

#### **PAID REGULARLY WITH INCREASE BACK-DATED TO A DATE IN A PRIOR TAX YEAR (See section 32(16) in the case of reinstated employees)**

<b>NOTE:</b> Although the arrears relate to a previous tax year, the whole of the arrears are subject to withholding in the year in which they are paid.
--

When an employee is paid an amount which relates to tax year(s) prior to the current tax year, the tax should be deducted on the payment to the extent it relates to the prior tax year(s) as follows:



**Example:** Resident Employee was suspended from his employment on 1.1.2004 and was reinstated on 1.9.2006. He receives on 1.9.2006 lump sum of P40 000.00, in addition to his regular remuneration, most of which relate to previous tax years. The break up is given below:

Tax year 2004 P 6 000.00  
 Tax year 2005 P12 000.00  
 Tax year 2006 P18 000.00 and  
 Tax year 2007 (from 1.7.2006 to 31.8.2006) P4 000.00

His remuneration for the above tax years, exclusive of the lump sum payment is as follows:

Tax year 2004 P24 000.00  
 Tax year 2005 P12 000.00  
 Tax year 2006 P12 000.00  
 Tax year 2007 P48 000.00 (remuneration @ P4 000.00 per month)

Step 1 - The amount of lump sum received by employee should be allocated on tax year basis (other than the amount pertaining to the current tax year) as given above and added to the taxable income of each year as computed in the assessment and if there is no assessment as computed by the employer.

Tax year	Remuneration Excluding lump sum	Portion of lump sum relating to the tax year	Remuneration including the portion of the lump sum
2004	24000	6000	30000
2005	12000	12000	24000
2006	18000	12000	30000

Step 2 - Compute the tax payable on the remuneration which includes the portion of the lump sum relating to that tax year applying the rate applicable to that tax year.

Tax Year	Remuneration including the lump sum	Tax thereon
2004	30000	250
2005	24000	NIL
2006	30000	250
Total tax for the three years		500

Step 3 - Compute the tax payable for the previous years excluding the portion of lump sum payment relating to those years.

Tax Year	Remuneration excluding the lump sum	Tax thereon
2004	24000	NIL
2005	12000	NIL
2006	12000	NIL
Total tax for the three years		NIL

Step 4 - Deduct the tax arrived at Step 3 from the tax computed in Step 2  
P500 – NIL = P500.00

This will be the tax deductible from that portion of the lump sum received on reinstatement which relates to the previous tax years.

The tax on remaining part of the lump sum pertaining to the current tax year i.e. P4 000.00 will be computed as given in example 6.

Applying the steps in example 6, the tax on additional remuneration pertaining to tax year 2007 is P200.00

Tax to be withheld from additional remuneration relating to previous tax years. P500.00

Total tax to be deducted from additional remuneration relating to previous tax years and current tax years  
(P500.00 + 200.00)  
P700.00

### **Example 8**

#### **SEVERANCE PAY, IN -SERVICE AND TERMINAL GRATUITY**

An employee receives severance pay of P18 000.00 during tax year 2007. His remuneration for tax year 2005 was P30 000.00 and for tax year 2006 remuneration was P40 000.00. His remuneration, excluding the severance pay, for tax year 2007 is P45 000.00 (One – third of severance pay, in-service or terminal gratuity is exempt and the balance two third is taxable). The Commissioner General, if it is beneficial to employee, may apportion the taxable gratuity equally over the period of employment or over three years including the year in which the severance pay/gratuity is received. The employer must have the remuneration for the previous two tax years also).

Step 1 - Compute the amount of taxable severance pay by deducting one third of severance pay from the total amount of severance pay received.

Severance pay received -	P18 000.00
Less: 1/3 thereof -	P 6 000.00
Taxable severance pay -	P12 000.00

Step 2 - Proceed as in Example 6, to determine the tax due taking the amount arrived at in Step 1 as an additional payment for tax year 2007. Remuneration including taxable severance pay (P45 000.00 + P12 000.00) = P57 000.00

Tax on P57 000.00 applying tax rates for tax year 2007. (See annual tax table for resident employees)	P 1 350.00
Remuneration excluding severance pay	P45 000.00
Tax on P45 000.00 applying tax rates for tax year 2007	P 750.00
Tax on severance pay (additional amount) (P1350.00 - P750.00)	P 600.00

Step 3 - Divide the taxable severance pay by 3 (P12 000/3) = P 4 000.00

Step 4 - Proceed as in Example 6 to determine the tax due on the amount arrived at in Step 3, as additional amount for each of the three tax years – 2005,2006 and 2007.

**Tax Year 2005**

Remuneration including taxable severance pay – (P30 000.00 + P4 000.00) =	P34 000.00
Tax thereon applying rates for tax year 2005	P 450.00
Remuneration excluding taxable severance pay	P30 000.00
Tax thereon applying rates for tax year 2005	P 250.00
Tax on severance pay (P450.00 - P250.00) for tax year 2005	P 200.00

**Tax Year 2006**

Remuneration including taxable severance pay – (P40 000.00 + 4 000.00) =	P44 000.00
Tax thereon applying rates for tax year 2006	P 962.50
Remuneration excluding taxable severance pay	P40 000.00
Tax thereon applying rates for tax year 2006	P 750.00
Tax on severance pay (P962.50 - P750) for tax year 2006	P 212.50

**Tax Year 2007**

Remuneration including taxable severance pay – (P45 000.00 + 4 000.00) =	P49 000.00
Tax thereon applying rates for tax year 2007	P 950.00
Remuneration excluding taxable severance pay	P45 000.00
Tax thereon applying rates for tax yea 2007	P 750.00
Tax on severance pay (950 -750) for tax year 2007	P 200.00

Step 5 - Add the amounts of tax on additional amount (severance pay ) for the three tax years as determined in step 4 above.

Tax year 2005 -	P200.00
Tax year 2006 -	P212.50
Tax year 2007 -	P200.00
Total tax on severance pay for three years =	P612.50

Step 6 - The lesser of the amount arrived at in Step 2 and Step 5 will be the tax to be deducted from the severance pay = Tax to be deducted P600.00

**IMPORTANT NOTES**

1. In the case of non-citizen employees whose contract commenced on or after 1.7.1999, the above example will apply provided the gratuity payment is in accordance with Commissioner’s Guidance Note on gratuity payable to Non- citizens. (See DGN 4 under the Guidance Notes part of this tax Table). In case the employee’s gratuity is adjusted for exchange rate fluctuation, see example 14 below on the amount of tax to be withheld.
2. In the case of non-citizen employees whose contract commenced before 1.7.1999, the above example does not apply and the employer has to file an application for directive on Form ITW 6 in such cases.

3. In a case where the citizen employee is in receipt of gratuity, in service or otherwise, claims exemption under section 32 (7) on investing the gratuity in an approved superannuation fund, the above example will not apply.

**Example 9**

**IRREGULAR PAYMENT AT REGULAR INTERVALS**

Resident employee paid regularly each month.

Monthly payments includes some amount which varies each month e.g. commission, overtime etc.

Amount paid in the tax year to date:

- |    |   |         |
|----|---|---------|
| a) | in first month of employment, salary P2 500.00 plus commission  | P500.00 |
| b) | in second month of employment, salary P2 500.00 plus commission | P700.00 |

**To determine tax to be withheld against second payment:**

- |        |  |           |
|--------|--|-----------|
| Step 1 | - Use Resident monthly Tax Table.  |           |
| Step 2 | - Add remuneration already paid in the tax year to the payment now to be made (P3000.00 + P3200.00)                | P6 200.00 |
| Step 3 | - Divide the Remuneration in Step 2 by the number of month payments already made plus one (P6 200.00 divided by 2) | P3 100.00 |
| Step 4 | - Determine the tax to be withheld from the remuneration in Step 3 by using Example 3                              | P 30.00   |
| Step 5 | - Multiply the tax in Step 4 by the divisor in Step 3 i.e. multiply by 2   | P 60.00   |
| Step 6 | - Record actual tax in withheld from first payment P3 000.00 (P2 500.00 + P500.00)                                 | P 25.00   |
| Step 7 | - Deduct the tax in Step 6 from that in Step 5 to leave the amount to be withheld from the second payment          | P 35.00   |

**NOTES:** Whilst it is not incorrect to withhold tax in accordance with the Tax Tables against each separate payment the above method spreads the tax evenly. You may also use the spread back table as given separately in next page with the above examples worked out.

**SPREAD BACK SHEET FOR COMPUTATION OF TAX ON IRREGULAR AMOUNTS PAID REGULARY (WHERE AMOUNT VARIES EACH MONTH)**

<b>SPREAD BACK</b>	<b>JULY</b>	<b>AUG.</b>	<b>SEPT.</b>	<b>OCT.</b>	<b>NOV.</b>	<b>DEC.</b>	<b>JAN.</b>	<b>FEB.</b>	<b>MARCH</b>	<b>APRIL</b>	<b>MAY</b>	<b>JUNE</b>
Salary this month	2500	2500										
Commission this month	500	700										
Pay this month (1 + 2 above)	3000	3200										
Total pay to date (Row 3 + Row 4 of previous month)	3000	6200										
Months elapsed	1	2										
Average pay (Row 4/ Row 5)	3000	3100										
Average Tax (Tax on 6 above as per Tax Table)	25	30										
Average Tax by months elapsed (Row 7 x Row 5)	25	60										
Tax Due To Date	25	60										
Tax paid to date (total of Rows 11 of previous columns)	0	25										
Tax to be deducted this month (Row 9 – Row10)	25	35										

## **EXAMPLE 10**

### **OCCASIONAL IRREGULAR PAYMENT(S) CAUSING THE RATE OF REMUNERATION TO EXCEED P30 000 PER ANNUM (P2500 PER MONTH)**

- A. Resident employee paid regular at P2000.00 per month. Payment of P300.00 to be made for overtime in November (i.e. P2 300.00 in that month) To determine tax to be withheld from the November payment:

Step 1 - Calculate the Annual Remuneration  
(including overtime)  $(P2\ 000.00 \times 12) + P300.00 = P24\ 300.00$

As the Remuneration for the year is estimated to be less than P30 000.00 no tax is to be withheld from the November payment.

- B. In the same case, the employee is also to be paid bonus of P10 000.00 in December (i.e. P12 000.00 in that month). To determine the tax to be withheld from the December payment.

Step 1 - Calculate the Annual Remuneration  
 $(P2\ 000.00 \times 12) + P300.000 + 10\ 000.00 = P34\ 300.00$

Step 2 - Turn to the Annual Resident Tax Tables

Step 3 - Find the range of Remuneration including  
the amount of P34 300.00 P30 000.00 – P60 000.00

Step 4 - Read from the adjacent Tax Column  
the first amount noted. 0

Step 5 - Deduct from the payment to be made the  
lowest figure of the range of Remuneration  
in Step 3  $(P34\ 300.00 - P30\ 000.00)$  P4 300.00

Step 6 - Calculate the tax in the amount in Step 5  
at the rate indicate in the Tax column in  
Step 4  $(P4\ 300.00 \text{ at } 5\%)$  P 215.00

Step 7 - Add the amount in Step 4 to the amount  
in Step 6 to give the amount of tax to be  
withheld  $(P0 + P215.00)$ . P 215.00

This is the amount of tax to be withheld from the December bonus.

**Example 11**

**Tax to be deducted where Tax Free remuneration is paid.**

**(Refer to Paragraph 8 of the Fifth Schedule).**

Resident employee paid tax-free salary of P6 000.00 per month as from July 2006. What is the monthly tax deduction?

Tax is to be deducted applying the provisions of Paragraph 8 of the Fifth Schedule.

Under Paragraph 8 of the Fifth Schedule the tax payable on the remuneration will also be added to remuneration for the purpose of withholding tax.

The following Grossing-up Tax Table is to be applied where remuneration is paid tax free.

<b>Resident Individuals</b>		
More than	But not exceeding	Amount
30 000	58 500	$0 + 5/95$ of the excess over P30 000
58 500	84 750	$1\,500 + 12.5 / 87.50$ of the excess over 58 500
84 750	109 125	$5250 + 18.75 / 81.25$ of excess over 84750
109 125 and over		$10\,875 + 25 / 75$ of excess over P109 125

<b>Non- Resident Individuals</b>		
More than	But not exceeding	Amount
0	57 000	$5\% + 5/95$ of the excess over 0
5 7000	83 250	$3\,000 + 12.5 / 87.5$ of excess over P83 250
83 250	107 625	$6\,750 + 18.75 / 81.25$ of excess over P107 625
107 625 and over		$12\,375 + 25/75$ of excess over P107 625



The computation of tax deductible by the employer on the tax free remuneration can be done as follows:

Step 1 - Annualise the remuneration:  $(6000.00 \times 12) =$  P72 000.00

Step 2 - Compute the tax payable on this applying the grossing up table for Residents individuals:

Tax payable applying grossing up tax table:	
On first P58 500.00 =	P1 500.00
On balance P13 500.00 at 12.50 / 87.50 of the same:	<u>P1 928.57</u>
Tax payable	<b><u>P3 428.57</u></b>

Step 3 - Divide the tax computed above by 12 as the salary is paid monthly  
Tax to be deducted every month  $P3\ 428.57 / 12 =$  **P285.71**

**Example 12:**

**Computation of Tax where the employer has provided benefits to employees:**

**(Employer may please refer to Part III of this Table on Valuation of benefits)**

Employee is provided with the following benefits by the Employer in addition to payment of salary of P6 000.00 per month for the tax year commencing on 1<sup>st</sup> July 2006.

- (i) Rent free housing – Rateable value of the house is P80 000.00
- (ii) School fee of children – P2000.00` (annual)
- (iii) Contribution to medical benefit. Scheme P3000.00 (annual).
- (iv) Provision of motor car for personal use. Cost of the car is P60 000.00; Fuel expenses met by the employee.
- (v) Loan of P80 000.00 at the interest rate of 10% per annum

Step 1 - Annualise the salary  $P6\ 000.00 \times 12 =$  P72 000.00

Step 2 - Compute the value of the benefits for the whole year.

- |       |  |           |
|-------|--|-----------|
| (i)   | Rent free housing –10% of Rateable value – P80 000.00<br>x10% =    | P8 000.00 |
| (ii)  | School fees  | P2 000.00 |
| (iii) | Medical benefit schemecontribution (Exempt under<br>Section 32(2)) | Nil       |

(iv) Value of benefit of motor car:

Refer to motor car benefit table

Cost of Car P60 000.00 – Falls in the range of 51 000 to 100 000 and the value of the benefit is P5 000. Since the fuel cost is borne by the employee an amount of P2 000.00 has to be reduced from the value of the benefit Value of the benefit is (P5 000.00 – P2 000.00) P 3 000.00

(v) Value of benefit of concessional loan: P 4 600.00  
(Please see note below for explanation)

Add the value of benefits for the whole year which amounts to P17 600.00

Step 3 - Add the annual salary in step 1 and the annual value of benefits.  
In Step 2- P72 000.00 + P17 600.00) P89 600.00

Step 4 - Divide the total remuneration by 12  
(P89 600/12) P 7 466.00

Step 5 - Refer to monthly table for resident employees and note the tax deductible against P7 466.  
The tax deductible is P 433.25

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**NOTE:**

In the case of interest free or low interest loans, the difference in the amount of any preferential rate of interest and the normal commercial rate currently prevailing would be the value of the benefit. The normal commercial rate of interest under the guideline issued by the Commissioner is the Prime rate of interest as announced by Bank of Botswana as on the first day of the tax year i.e. 1.7.2006. In the example The interest for tax year is assumed to be 15.75%. The difference in interest rate is 5.75%. (15.75% - 10%). The difference in the amount for tax year 2006 is 5.75% of P80 000.00 – (80 000.00 \* 5.75%) P4 600.00

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While applying the difference between commercial rate of interest and the preferential rate of interest the Botswana Unified Revenue Service will take the same method of computation of interest which covers the loan transaction between the employer and the employee. For example, if the employer computes the interest on monthly balances, the same method will be applied. Similarly if the Employer applies Equated Monthly Installments (EMI) or interest on annual balances, the same method will be adopted in computing the difference in the amount of interest. If the agreement does not specify the method of charging of interest, interest should be applied on daily balances on basis of employee's loan account for the tax year.

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**EXAMPLE 13:**

**Tax to be deducted from payment of retrenchment package by the Employer (Section 32(14) of the Income Tax Act).**

Employee receives retrenchment package of P61 000.00 during tax year 2007. His remuneration for the year other than retrenchment package is P80 000.00. His remuneration for tax years 2005 and 2006 are P90 000.00 and P100 000.00 respectively. Compute the tax to be deductible from the retrenchment package.

Section 32(14) was introduced by the Income Tax (Amendment) Act 1999. One third of the amount of retrenchment or the amount equivalent to the threshold, whichever is greater, will be exempt from tax and the balance will be included in employment income. The Income Tax Act gives the option to the Commissioner General to either include the entire taxable amount in the year of accrual or spread it over three years including the year of accrual provided the option exercised by the Commissioner General is favourable to the taxpayer.

- Step 1 - Retrenchment package received P61 000.00
- Step 2 - Deduct one third of retrenchment package received or P30 000.00 (the threshold limit – the maximum amount of income not subject to tax) whichever is greater. One third of retrenchment package is P20 333.00. The threshold limit for tax year 2006-07 is P30 000.00. The greater of the amount is P30 000.00.
- Step 3 - Deduct from the retrenchment package the amount in step 2 – P 61 000.00 less P30 000.00 = P31 000.00. This is the taxable retrenchment package.

- Step 4 - Compute the tax on taxable retrenchment package for tax year 2007 taking it as additional amount following example 6.

---

Remuneration including taxable retrenchment package for tax year 2007 – (P80 000.00 + P31 000.00)	P111 000.00
Tax on thereon applying tax rate applicable to tax year 2007	P 9 187.50
Remuneration excluding taxable retrenchment package -	P 80 000.00
Tax on P80 000.00 applying rates for tax year 2007	P 4 000.00
Tax on taxable retrenchment package P9 187.50 – P4 000.00 =	P 5 187.50

- Step 5 - Compute the tax on additional amount for tax years 2005, 2006 and 2007 taking one-third of taxable retrenchment package for each of the three years as additional amount. (1/3 of P31 000.00 i.e. P10 333.00).

**Tax Year 2005**

Remuneration including taxable retrenchment package – (P90 000.00 + 10 333) =	P100 333.00
Tax thereon applying rates for tax year 2005	P 9 441.60
Remuneration excluding taxable retrenchment package	P 90 000.00
Tax thereon applying rates for tax year 2005	P 7 375.00
Tax on retrenchment package (P9 441.60 -P7 375.00) for tax year 2005	P 2 066.60

**Tax Year 2006**

Remuneration including taxable retrenchment package –	
(P1000 000.00 + P10 333.00) =	P110 333.00
Tax thereon applying rates for tax year 2006	P 11 958.25
Remuneration excluding taxable retrenchment package	P100 000.00
Tax thereon applying rates for tax year 2006	P 9 375.00
Tax on retrenchment package (P11 958.25 – P9 375.00) for tax year 2006	P 2 583.25

### **Tax Year 2007**

Remuneration including taxable retrenchment package – (P80 000.00 + P10 333.00) =	P90 333.00
Tax thereon applying rates for tax year 2007	P 5 312.43
Remuneration excluding taxable retrenchment package	P80 000.00
Tax thereon applying rates for tax yea 2007	P 4 000.00
Tax on retrenchment package (P5 312.43 – P4 000.00) for tax year 2007	P 1 312.43

- Step 6 - Add the tax on the additional amount of retrenchment package distributed over three years arrived at in Step 5 above.

Tax year 2005 – Tax on additional amount of retrenchment package =	P2 066.60
Tax year 2006 – Tax on additional amount of retrenchment package =	P2 583.25
Tax year 2007 – Tax on additional amount of retrenchment package =	P1 312.43
Total tax on additional amount for the three years – (P2 066.60 + P2 583.25 + P1 312.43) =	P5 962.28

- Step 7 - The lesser of the two amounts in step 4 and step 6 will be the tax to be withheld from the retrenchment package paid in tax year 2006/07. The lesser of the two amounts is the amount in step 4 i.e. P5 187.50

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### **Example 14:**

#### **Tax to be deducted where gratuity payment to expatriate employee adjusted for exchange rate fluctuation.**

Non-citizen employee, was paid P52 000.00 as terminal gratuity and his contract commenced on 1.7.1999. The salary drawn by him during the contract period was P150 000.00. Other conditions as stated in DGN 4 have been fulfilled. The exchange rate 15 days before the termination of contract is 1 Sterling Pound = 8.20 Pula. What will be the amount of gratuity that would be exempt applying the exchange rate fluctuation assuming the contract is His first contract?

- Step 1 - Refer to the circular on contractual terminal gratuity – Expatriate employees (Part IV of this Tax Table). The contract commenced after 31<sup>st</sup> March 1999 but before 31<sup>st</sup> March 2000. Refer to the table annexed to the circular.
- Step 2 - The table contains the percentage of gratuity to be exempt on the basis of exchange rate prevailing 15 days before the termination of the contract. The last line in the table shows that the percentage of gratuity to be exempt in cases where exchange rate exceeds P8 but is not more than P8.01, is 31.32%. The table does not provide for a situation where the exchange rate is more than 8.01 Pula to one Sterling pound. The maximum exemption available, therefore, is 31.32% in the case of first contract. In the above case if the percentage of gratuity after adjustment of exchange rate variation exceeds 31.32% of remuneration, the balance will be taxable in full.
- Step 3 - Calculate the amount of maximum gratuity eligible for partial exemption under section 32(11) and in accordance with Commissioner’s instructions after applying the exchange rate variation table –
- $$(31.32 \times 150\,000) / 100 = \text{P}46\,980.00$$
- Step 4 - Deduct the amount arrived at in Step 3 from the gratuity paid (P52 000 – 46 980) = P 5 020.00  
This amount will be taxable in full.
- Step 5 - Compute one third of the gratuity which will be exempt under section 32(11) = 1/3 of P46 980.00 = P15 660.00
- Step 6 - Deduct the amount arrived at in step 5 from the gratuity paid (P52 000.00 – P15 660.00) P36 340.00

This will be the taxable gratuity for tax year 2002 after applying variation for changes in exchange rate.

P36 340 will be the amount of gratuity that will be included in employment income and taxed. Employer will withhold tax from this amount applying example 8 relating to gratuity.

## **SELF -ASSESSMENT FOR NON-CORPORATE TAXPAYERS**

The Income Tax (Amendment) Act of 2006 extended self-assessment to non-corporate taxpayers on an optional basis with effect from 1<sup>st</sup> July 2006. Non-corporate taxpayers have the option to self assess their tax liability for a tax year and pay tax in one lump sum when they file their tax return for that year. The tax will therefore be due and payable on the due date of the submission of the tax return in terms of section 65(2). The due date in terms of this section is 4 months after the end of the taxpayers accounting period. Tax not paid within the time specified in section 95 shall bear interest at the rate of one and a half percent for each month or part of a month during which it remains unpaid in terms of section 97(1).

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### **Example 15 (a)**

A non-corporate resident tax payer has opted to furnish a tax return in terms of section 65 (2).

To determine the lump sum tax to be paid on the submission of a tax return.

Accounting year end is assumed to be 30<sup>th</sup> June. The due date of the submission of the tax return and payment of the tax is therefore 31<sup>st</sup> October.

The tax year is assumed to be 2006/07.

Step 1 - Estimate the income for year, say P135 000.00.

Step 2 - Turn to the annual resident tax rates for 2006/2007 –  
Table I.

Tax on P135 000.00	P14 625.00
--------------------	------------

The tax to be paid by the due date of the submission of the tax return is therefore P14 625.00. If this amount is not paid by 31<sup>st</sup> October 2007 interest at the rate of 1.5% per month or part of a month will accrue on this amount with effect from 1<sup>st</sup> November 2007.

**Example 15 (b)**

An individual having employment income and other source of income

Step 1 – Add employment income and additional income

Employment Income	100 000.00
Estimated rental Income	<u>35 000.00</u>
	135 000.00

Step 2 – Turn to annual resident tax rates for 2006/2007 and calculate tax due

Tax on 135 000.00 -	14 625.00
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Step 3 – Deduct tax already paid (as per ITW 8)	(7 125.00)
	<u>7 500.00</u>

Tax to be paid by the due date of submission of the tax return is therefore P7 500.00



## **PART III**

### **BOTSWANA UNIFIED REVENUE SERVICE**

#### **TAX DEDUCTION TABLES VALUATION OF BENEFITS**

##### **1. VALUATION OF BENEFITS - GENERAL**

- 1) The Minister of Finance and Development Planning announced in the budget speech presented by him to Parliament for the fiscal year 1999/2000 that – Pay as You Earn (PAYE) tax will be extended to cover the non-cash benefits such as housing, school fees, company car and utilities received by employees from their employers.

In view of the above announcement, non-cash benefits have to be included or added to the remuneration of the employees and the tax tables given in Form ITW 99/97 for tax years 2000 and 2001 and tax tables given in Part I of this brochure for tax year 2002 and onwards have to be applied for the calculation of the tax payable under the PAYE system.

For the employers to deduct tax on non-cash benefits, necessary amendments to the Tax Act by incorporating the amendments to the 5<sup>th</sup> Schedule have been made.

In addition the following guidelines have been prepared for the use of the employers in quantifying the non-cash benefits and taxing them under the PAYE system by applying the PAYE TAX DEDUCTIONS TABLES.

- 2) The non-cash benefits that have become liable to PAYE tax are as follows:
  - i. Value of any quarters or residence provided by the employer rent-free or at reduced rent.
  - ii. School fees borne or paid by the employer
  - iii. Value of the use of the company car provided by the employer for personal use.
  - iv. Value of utilities provided or paid for by the employer

- v. Value of interest on interest free or concessional loans granted by the employer
  - vi. Any other benefits granted by the employer
- 3) The quantification of the above benefits are to be calculated as follows:
- i. Value of any quarters or residence provided by the employer –
    - a) Rateable properties – 10% of the rateable value of such property at commencement of the tax year.
    - b) Properties which became rateable properties in the course of the tax year after the completion of the current valuation – 10% of the interim rateable valuation made of such property.
    - c) Non-rateable properties – 8% of the current capital valuation.
    - d) Properties provided for a period of less than 12 months such amount either under paragraph (a) (b) or (c) as the case may be as bears to that amount to the same ratio as that period bears to 12 months.
    - e) Provided that
      - (i) in the case of any quarters or residence provided during any tax year to an employee whose employment income, excluding the value of quarters or residence, for that tax year does not exceed that portion of the taxable income upon which in terms section 58 no tax is leviable, the value of the quarters or residence shall be deemed to be nil; and
      - (ii) in any other case, the amount deemed to be the value to an employee of any quarters or residence provided for him in any tax year shall be not greater than –

- (a) where the quarters or residence is provided for the whole of a tax year, the excess of the relevant percentage of his employment income excluding the value of any quarters or residence, for that year up to a maximum of 25% of such income, over any amount payable by him as rent for the quarters or residence during that year; or
- (b) where the quarters or residence is provided in the tax year for a period less than 12 months, the excess of the relevant percentage of his employment income, excluding the value of the quarters or residence, for that period up to a maximum of 25% of such income, over any amount payable by him as rent for the quarters or residence during that period.

**(Employers may also refer to the Income Tax (Employment Income) Regulations and the housing benefit table for ascertaining the value of the housing benefit provided to employees. This is printed on page 72 and 73 of this Tax Table. For other benefits please refer to the Circular to Employees dated 1<sup>st</sup> June 2001 as amended issued by the then Commissioner of Taxes. This is printed in page 69 of this Tax Table and guidance note).**

ii) **School fees borne or paid or reimbursed by the employer:**

- a) Full amount of the fees borne or paid by the employer
- b) Full amount of the fees reimbursed by the employer.
- c) The market value of the benefit whichever is higher.

iii) **Value of the use of the company car provided by the employer:**

Please refer to the circular **dated 1.6.2001** as amended issued by the then Commissioner of Taxes **which is applicable from 1<sup>st</sup> July 2001.**

iv) **Value of utilities provided or paid for or reimbursed by the employer e.g. house help, telephone, water, electricity etc.**

- a) Full value of the expenditure borne by the employer or paid on behalf of the employee by the employer.
- b) The amount reimbursed by the employer.
- c) The market value of the benefit whichever is higher.

v) **Value of interest accrued in respect of interest reduced loans granted by the employer**

- a) Full value of interest that has accrued to the employee on the basis of interest charged and the prevailing commercial rate of interest. **The commercial rate of interest to be taken for this purpose is the Prime rate of interest as declared by Bank of Botswana as on 1<sup>st</sup> July of the tax year concerned. For the tax year 2006-07, the Prime rate of interest as announced by Bank of Botswana for commercial banks as on 1<sup>st</sup> July 2006 will apply.**

vi) **Any other benefits -**

Full value of other benefits granted to the employee will be-

- (i) cost to the employer of the benefits provided or
- (ii) the amount reimbursed to the employee in respect of the benefit by the employer or
- (iii) market value of the benefits whichever is higher.

**In case of doubt the employers may seek clarification from the Commissioner General.**

4. **The application of the tax tables for the deduction of tax are to be applied as follows:**

- a) Quantify the value of non-cash benefits as given in paragraph 3
- b) In case of daily paid employees:
  - i. Divide the annual non-cash benefits already calculated by 250 days or by the remaining number of days within the 250 days for that tax year.
  - ii. Add the benefit to the daily remuneration.
  - iii. Apply the relevant tax table to determine the tax.
- c) **In the case of weekly paid employees:**
  - i. Divide the annual non-cash benefits already calculated by 52 or by the remaining number of weeks within the tax year.
  - ii. Add the benefit to the weekly remuneration.
  - iii. Apply the relevant tax table to determine the tax.
- d) **In the case of the monthly paid employees:**

- i) Divide the amount of non-cash benefits already calculated by 12 or by the remaining months within the tax year.
- ii) Add the benefit to the monthly remuneration.
- iii) Apply the relevant tax table to determine the tax.

e) **In the case of annually paid employees:**

- i) Add the annual non-cash benefits already calculated to the annual remuneration.
- ii) Apply the relevant tax table to determine the tax.

5. **Examples -**

a) **Resident paid daily**

Resident employee paid P170 per day regularly. He is also given rent-free accommodation and **its value for the whole year as computed applying the method detailed in paragraph 3 amounts to P7 756.**

- Step 1 - Calculate the value of rent-free accommodation provided for the tax year;
- Step 2 - Divide P7 756 by 250 = P31.00
- Step 3 - Add P31 to P170 = P201
- Step 4 - Find in the Remuneration (REM) column the amount of P201.
- Step 5 - Read from the adjacent tax column the amount of tax to be withheld = P4.05

b) **Resident paid weekly:**

Resident paid P1 000 per week regularly. He is also given rent-free accommodation and **its value for the whole year as computed applying the method detailed in paragraph 3 amounts to P520. (applying the housing benefit table).**

- Step 1 - Calculate the value of rent-free accommodation provided for the tax year. P520

- |          |  |   |           |
|----------|--|---|-----------|
|          | Value of free quarters   | = | P 520.00  |
| Step 2 - | Divide P520 by 52  | = | P 10.00   |
| Step 3 - | Add P10 to P1 000  | = | P1 010.00 |
| Step 4 - | Find the Remuneration (REM) column the amount of P1 010 under the Weekly Tax Tables. |   |           |
| Step 5 - | Read the adjacent column the amount of tax to be withheld = P21.65                   |   |           |

**c) Resident paid monthly:**

Resident employee paid P5 800 per month regularly. He is also given a rent-free accommodation and the rateable value of the property is P30 000. The water bills borne by the employer is P1 000. He is provided with a vehicle, cost of which is P50 000 and it is provided for use without any recovery towards fuel costs

- |          |   |   |                  |
|----------|---|---|------------------|
| Step 1 - | Calculate the total of non-cash benefit for the tax year.                                   |   |                  |
|          | Value of rent free accommodation  | - | P3 000.00        |
|          | Water bills borne by the employer   | - | P1 000.00        |
|          | Value of benefit on use of motor vehicle  | - | P2 500.00        |
|          | <b>Total</b>  | - | <b>P6 500.00</b> |
| Step 2 - | Divide P6 500.00 by 12  | - | P 541.00         |
| Step 3 - | Add P541 to P5 800.00   | - | P6 341.00        |
| Step 4 - | Find in the Remuneration column relating to monthly tax tables for the amount of P6 341.00. |   |                  |
| Step 5 - | Read from the adjacent column the amount of tax to be withheld = P 292.63.                  |   |                  |

6. This annexure also allows for any adjustments by the employer during the last three months of the tax year of any tax deducted in excess or under deducted for that tax year. Such adjustments should be made known to the Commissioner General by the employer with the annual withholding tax return to be submitted.

**F. Modise  
Commissioner General**

## **CIRCULAR TO ALL EMPLOYERS**

**REF: ISD 65 II**

1<sup>st</sup> June 2001

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### **EMPLOYMENT INCOME – BENEFITS**

#### **1. Car Benefit**

The employee benefit from private use of employer owned vehicles have been revised with effect from 1<sup>st</sup> July 2001 and will be as provided in the following table:

<u>Cost of Vehicle</u>	<u>Employee's Benefit</u>	<u>Fuel Cost Adjustment</u>
1 – 50 000	2 500	1 000
51 000 –100 000	5 000	2 000
100 001 –150 000	7 500	3 000
150 001 –200 000	10 000	4 000
200 001 and above	Benefit on the excess of P200 000 will be 15% thereof. The fuel cost adjustment will be restricted to P5 000.	

Where the cost of fuel is paid for by the employee the fuel cost adjustment is deducted from the benefit, but where the fuel cost is borne by the employer the full benefit is taxable.

#### **2. Furniture and Furnishing**

The benefit is based on the cost of furniture and furnishing supplied by the employer. No benefit is assessable if the cost of furniture and furnishing does not exceed P15 000 but where the cost exceeds P15 000, the assessable benefit is 10% of the excess. This is also effective from 1<sup>st</sup> July 2001.

3. **Interest free or low interest bearing loans:**

Under Section 32(1)(e), the difference in the amount of any preferential rate of interest granted to the employee and the normal commercial rate currently prevailing would be the value of the benefit. To ensure uniformity in the application of this provision, the normal commercial rate of interest is taken to be equal to the prime rate of interest as on 1<sup>st</sup> July of the tax year as announced by the Bank of Botswana for commercial banks. In computing the benefit, the same method of charging of interest by the employer on the loan would be applied. For instance, if the interest is charged by the employer on the monthly balances, the same method would be followed. However, where interest is not charged with reference to any fixed period equal to or less than a year, the interest would be computed on the outstanding daily balance as reflected in employee's loan account.

4. **Medical Contributions**

The employer's contributions to a Medical Benefit Fund or scheme on behalf of his employee up to an amount equal to 100% of the required contributions shall not become taxable in the hands of the employee.

5. **Share savings or share option schemes:**

**Where an employee is given the benefit of joining a share savings or share option scheme, the difference between the market value of the shares at the time the option was exercised and the cost incurred by the employee under the scheme would be the value of the benefit. Employers are requested to furnish the full details of the scheme and seek directive from the Commissioner on the valuation of the benefits provided to the employees under such schemes.**

6. **Valuation of other benefits:**

**Where the cost of the benefit provided is met fully or partly by the employer, the value of the benefit will be-**



- (i) the cost to the employer of the benefit;**
- (ii) the cost reimbursed by the employer;**
- (iii) the market value of the benefit i.e. the cost that would have been incurred by the employee to obtain the same benefit had it not been provided by the employer; whichever is higher .**

### **Commissioner of Taxes**

STATUTORY INSTRUMENT NO. 43 – of 1990

INCOME TAX ACT  
(Cap. 52:01)

INCOME TAX (EMPLOYMENT INCOME) REGULATIONS 1990  
(Published on 15<sup>th</sup> June 2001)

IN EXERCISE of the powers by section 141 of the Income Tax Act, the Minister of Finance and Development Planning hereby makes the following Regulations-

Citation and application These Regulations may be cited as the **Income Tax (Employment Income) Regulations, 1990** and shall apply to the assessment of employment income for the tax year commencing on the 1<sup>st</sup> July 1990 and for all subsequent tax years.

Current Capital Valuation 1. The current capital valuation referred to in section **30(3)(c)** of the Income Tax Act shall be calculated by multiplying **P250** by the gross floor area in square metres of the quarters or residence concerned (that is to say the total floor area measured over all external and internal walls), as at the commencement of the tax year, or as at the date of completion of the construction of the property in question if such completion occurred during the tax year:

Provided that, where the Commissioner is satisfied that, by reason of the standard of building, an excessive current capital valuation results, he shall, in place of the factor of P250 apply such smaller factor, but being not less than **P170**, as he considers fit and reasonable.

Relevant percentage of employment income 3. The relevant percentage of employment income, excluding the value of the provided quarters or residence, of an employee for the purpose of paragraph (ii) of the proviso to section 30 (3) of the Income Tax Act shall be 1% of the amount in respect of which the rate of tax in Table 1 of the Eighth Schedule of the Act is zero, plus 0.25% of every additional amount P100, subject to a maximum of 25% of such employment income.

Made this 7th day of June 1990

F.G. Mogae  
Minister of Finance and Development Planning

**HOUSING BENEFIT TABLE (Tax Year 2006 -07 onwards)**

**FROM PULA 30 100 TO PULA 39 600**

Income	Relevant percent	Housing Benefit	Income	Relevant percent	Housing Benefit	Income	Relevant percent	Housing Benefit
30100	1.25	376.25	34100	11.25	3836.25	38100	21.25	8096.25
30200	1.50	453.00	34200	11.50	3933.00	38200	21.50	8213.00
30300	1.75	530.25	34300	11.75	4030.25	38300	21.75	8330.25
30400	2.00	608.00	34400	12.00	4128.00	38400	22.00	8448.00
30500	2.25	686.25	34500	12.25	4226.25	38500	22.25	8566.25
30600	2.50	765.00	34600	12.50	4325.00	38600	22.50	8685.00
30700	2.75	844.25	34700	12.75	4424.25	38700	22.75	8804.25
30800	3.00	924.00	34800	13.00	4524.00	38800	23.00	8924.00
30900	3.25	1004.25	34900	13.25	4624.25	38900	23.25	9044.25
31000	3.50	1085.00	35000	13.50	4725.00	39000	23.50	9165.00
31100	3.75	1166.25	35100	13.75	4826.25	39100	23.75	9286.25
31200	4.00	1248.00	35200	14.00	4928.00	39200	24.00	9408.00
31300	4.25	1330.25	35300	14.25	5030.25	39300	24.25	9530.25
31400	4.50	1413.00	35400	14.50	5133.00	39400	24.50	9653.00
31500	4.75	1496.25	35500	14.75	5236.25	39500	24.75	9776.25
31600	5.00	1580.00	35600	15.00	5340.00	39600	25.00	9900.00
31700	5.25	1664.25	35700	15.25	5444.25			
31800	5.50	1749.00	35800	15.50	5549.00			
31900	5.75	1834.25	35900	15.75	5654.25			
32000	6.00	1920.00	36000	16.00	5760.00			
32100	6.25	2006.25	36100	16.25	5866.25			
32200	6.50	2093.00	36200	16.50	5973.00			
32300	6.75	2180.25	36300	16.75	6080.25			
32400	7.00	2268.00	36400	17.00	6188.00			
32500	7.25	2356.25	36500	17.25	6296.25			
32600	7.50	2445.00	36600	17.50	6405.00			
32700	7.75	2534.25	36700	17.75	6514.25			
32800	8.00	2624.00	36800	18.00	6624.00			
32900	8.25	2714.25	36900	18.25	6734.25			
33000	8.50	2805.00	37000	18.50	6845.00			
33100	8.75	2896.25	37100	18.75	6956.25			
33200	9.00	2988.00	37200	19.00	7068.00			
33300	9.25	3080.25	37300	19.25	7180.25			
33400	9.50	3173.00	37400	19.50	7293.25			
33500	9.75	3266.25	37500	19.75	7406.25			
33600	10.00	3360.00	37600	20.00	7520.00			
33700	10.25	3454.25	37700	20.25	7634.25			
33800	10.50	3549.00	37800	20.50	7749.00			
33900	10.75	3644.25	37900	20.75	7864.25			
34000	11.00	3740.00	38000	21.00	7980.00			

Where employment income excluding the housing benefit is in excess of P39 600 the housing benefit for the purposes of the proviso to (ii) to section 32(3) is 25% of such income.

## PART IV



DGN 4

Republic of Botswana  
Department of Taxes

### **DEPARTMENTAL GUIDANCE NOTE ON TERMINAL GRATUITIES – EXPATRIATE EMPLOYEES**

#### **1. INTRODUCTION**

The purpose of this Note is to set down the general practices followed in relation to exemption from tax of payments of bonus or gratuity paid to expatriate employees on termination of contracts of employment, subject to the provisions of section 132 et seq. (close companies).

**The law relating to taxation of gratuity received by expatriate employees has been changed by Income Tax (Amendment) Acts 1999 and 2000. This Note deals with contracts commencing before 1.7.1999 and those contracts commencing on or after 1.7.1999.**

The terms of the Note have no force in law and do not restrict any taxpayers' rights under the Act, in particular, the right of objection or appeal.

**In the case of expatriate employees whose contract commenced on or after 1.7.1999, the relevant provisions are in section 32 (11) of the Income Tax Act.**

#### **2. GENERAL**

**In the case of expatriate employees whose employment commenced before 1.7.1999, the relevant provisions are in paragraph (xviii) of Part II of the Second Schedule to the Act. The gratuity received by an expatriate employee under a contract of employment commencing before 1<sup>st</sup> July 1999 would be exempt under paragraph (xviii) of Part II of the Second Schedule subject to fulfillment of conditions laid down by the Commissioner of Taxes.**

**In the case of gratuity received by an expatriate employee under a contract of employment commencing on or after 1<sup>st</sup> July 1999 , one third of such gratuity will be exempt and balance two third will be taxable subject to the fulfillment of conditions laid down in second proviso to section 32(11) as amended by Income Tax (Amendment) Act 2000 and subsequent amendments.**

Subject to any special arrangements agreed with any individual employer, under current legislation and practice' gratuities payable on termination of employment may be exempted (either fully or in part depending on whether the contract commenced before or on or after 1.7.1999) from income tax provided under noted conditions are met:-

- i) The employee must not be a Citizen of Botswana;
- ii) The gratuity must be due in the terms of a written contract or employment;
- iii) The gratuity must be due only on termination of the contract or employment;
- iv) There must have been a continuous period of not less than two years employment under the contract, in Botswana, at termination;
- v) The employee must not have accrued any benefit under any employer's retirement benefit arrangement for or during the period of the contract;
- vi) The amount of gratuity to be exempted will not exceed.
  - a) In the case of an employee's first contract with the employer – 25%, and
  - b) For a second contiguous contract – 27 ½% and,
  - c) For a third and subsequent contiguous contracts – 30% of the salary paid under the appropriate contract; and

- vii) A directive must be obtained from this Department (Form ITW 4) before payment of the terminal gratuity **in the case of contracts which commenced before 1.7.1999. In the case of contracts commencing on or after 1.7.1999 employer must withhold tax from payments in accordance with Section 32(11) as amended by Income Tax (Amendment) Acts 1999 and 2000, subsequent amendments, DGN and instructions issued by the Commissioner General.**

Where the amount of the gratuity exceeds the appropriate percentage of salary, but otherwise complies with the conditions for exemption, only the excess is to be taxed.

Where condition (iv) above is not met and the employer or employee claims special consideration, the case is to be referred to the Commissioner with a written submission, supported by written evidence as necessary.

Some of the requirements are mandatory and some subject to “Commissioners opinion” as indicated in the following paragraphs.

### **3. Mandatory provisions**

#### **3.1 General**

These provisions are seen, as requiring that a payment considered for exemption must be:

- (a) due from an employer to his employee;
- (b) due to an expatriate employee;
- (c) due in terms of a written contract of employment
- (d) due on bonafide termination of the employment; and
- (e) due as bonus or gratuity.

#### **3.2. Payer**

The employer must, himself, have the obligation to make the payment.

A condition that the payment accrues from some other person will preclude consideration of the payment in terms of paragraph (xviii) of Part II of Second Schedule and Section 32(11) of the Income Tax Act and this will apply whether or not the employer acts as a conduit.

### **3.2 Citizenship**

The right to the payment must arise to a non-citizen. Where, however, the employee has become a citizen of Botswana during the course of the employment a portion will be considered for exemption. That portion considered will be related to the period served, under the relevant contract, as a non-citizen.

### **3.3. Contract**

The contract under which the payment is made must be in writing signed by both parties and is expected to exist at the time the employment commences.

In this connection it is known that certain employers have printed standard conditions of employment. In such cases a written offer of appointment referenced to those conditions and accepted, in writing, by the employee is considered to meet this requirement.

It is understood that contract conditions may be changed during the contract period. Such changes might not be acceptable where there is a retroactive effect and, especially, this will be the case where income, which accrued prior to the change, is converted to terminal gratuity or bonus. **Any contract which has been amended to extend the term of the contract beyond 1.07.1999 which would otherwise have expired before 1.07.1999 would be treated as new contract commencing on or after 1.7.1999.**

Where a contract provides for the retention by the employer of a portion of remuneration, which has already accrued, the amount so withheld or set aside is not terminal payment to be considered for exemption.

### **3.5 Termination**

The employment with the employer must be coming to an end and in this regard a contract for a fixed period is considered to be an employment which terminates at the end of the contractual period.

A renewal of a contract in terms similar to a contract already completed is read as a new employment.

A contract that is extended is seen as terminating at the end of the period in which it would have terminated but for the extension and the contract period after that date is treated as new contract. For instance, if a contract which would have terminated on 30<sup>th</sup> June 1999 has been extended beyond that date, the contract is deemed to have terminated on 30<sup>th</sup> June 1999 and the service after that date would be treated as under a new contract. Any gratuity relating to the period after 1.7.1999 in cases of extension of contract will be taxable under section 32(11).

### **3.6. Bonus or gratuity**

These items are seen as rewards in respect of the whole period of the employment. They must also be of a non-recurrent nature before being considered for exemption. A payment of an annual bonus falling due on termination is not seen to fall within the exemption provisions nor is a payment of compensation similarly falling due.

## **4. Provisions subject to Commissioners opinion**

### **4.1. General**

Matters following to be decided under this head are the reasonableness of the amount of the payment in relation to:

- (a) the period of employment;
- (b) the nature of the employment;
- (c) the salary payable; and
- (d) the measure of retirement benefits generally prevailing.

In expressing an opinion it is necessary that the Commissioner apply his mind to the point in question. Whilst this might imply that each case requires separate consideration it is thought that the rules detailed in the following paragraphs are capable of general application having in mind that the rights of objection and appeal remain available.

### **4.2. Period of employment**

A minimum period of two years service in the employment or under the contract is looked for.



Terminal leave taken is viewed as part of the period of service but, it must be in mind that, where such leave is taken then the employee remains subject to all conditions of the contract and that the date of termination (i.e. the due date for payment of the gratuity) will be the last day of the leave period.

If any terminal leave entitlement is sold then the period of employment is seen as ending on the date at the beginning of the period so which leave is sold. In such case the period of leave entitlement sold is not included in the period of service.

#### 4.3. **Nature of employment**

In practice, employment of any nature are admitted. However there should be relationship of employer and employee and exercise of independent professional services by a person under a contract not amounting to employment are not treated as 'employment'.

#### 4.4. **Salary payable**

Amounts considered for exemption are based on salary only. Those parts of any terminal payment based on say bonus; commission, overtime etc. are not considered. However, leave pay or leave entitlement sold may be included to the extent that the payments are based on salary alone. Salary for this purpose includes the car allowance but excludes any contract supplementation or other allowances.

**Amounts, which will be exempted if all other requirements are met, are:**

- (a) 25% of contractual salary earned in the period of a first contract.
- (b) 27 ½% of contractual salary earned in the period of second continuous contract; and
- (c) 30% of contractual salary earned in the case of any third or subsequent contiguous contract.

A gratuity stated in an employment contract as being payable "free of tax" or similarly described, is to be "grossed up" for the purpose of computing the limits stated above.

For contracts terminating on or after 27<sup>th</sup> March 1986 these percentages may be increased to take account of adverse rates of exchange of the Pula and information on this point is passed to employers from time to time. **In the case of contract**

**commencing on or after 1.7.1999, the amount of gratuity paid (in cases where gratuity is adjusted for exchange rate fluctuation) in excess of the percentage stated in the table prescribed by the Ministry of Finance shall be fully taxable. In the case of contracts commencing or after 31<sup>st</sup> March 1999 but before 31<sup>st</sup> March 2000, the maximum percentage of gratuity eligible for exemption ( in full or in part depending on the date of commencement of the contract) will be 31.32% for first contract, 34.45% on second contract and 37.58% for third and subsequent contracts subject to exchange rate being not less than 7.50 Pula for a Sterling pound 15 days before the termination of contract.**

4.5. **Retirement benefits**

A terminal bonus or gratuity payable to an employee who accrues a retirement benefit for the same period of employment will not be exempted, where that benefit accrues from his employer's retirement benefit scheme.

5. **Tax Directive**

There is one further statutory requirement, that before making payment of a terminal bonus or gratuity a Tax Directive must be obtained from the Department. **In the case of contract commencing on or after 1.7.1999, it will not be necessary for the employer to seek a directive from the Commissioner provided tax has been deducted from the gratuity in terms of section 32(11) and in accordance with this Guidance Note. If the employer is in doubt, he may seek a directive from the Commissioner.**

Request for a directive is to be made not less than 15 days before the due date for payment. That request is to be made on Form ITW6, which can be obtained from the Department. The request is required to cover any other terminal lump sum payments e.g. cash in lieu of leave entitlement and recurrent items, such as salary, remaining to be paid.

The Directive will be notified, in writing, on Form ITW4 to both employer and employee and will indicate the amount of tax to be withheld from the lump sums and recurrent items advised.

It is emphasized that this Directive must be obtained **in cases where contract of employment commenced before 01.07.1999** and any employer who makes terminal lump sum payments without a Directive is in default, this, whether or not he withholds any tax from those payments.

6. As noted earlier, rights of objection and appeal remain with any aggrieved employee when assessed.

Additionally where, for reasons peculiar to any one employee or employer, the matters which are subject to discretion are thought to be inappropriate or the conditions set down can not be met, further consideration will be given to any such case on written application setting down those reasons.

Finally, it is pointed out, that a contract for employment is one between employer and employee and that the terms of this Note neither lay down the contractual requirements nor intervene in employer/employee relationship.

Issued by:  
COMMISSIONER OF TAXES  
PRIVATE BAG 0013

GABORONE

May 2001



## **ITW 1999/2000**

**TO:** Employees

### **CONTRACTUAL TERMINAL GRATUITIES – EXPATRIATE EMPLOYEES**

The purpose of this letter is to advise rates of terminal gratuity which will be considered for tax exemption for contracts **commencing on or after 31 March 1999** where there is financial loss by reason of exchange rate variation.

For the contracts mentioned, a base middle rate of P7.29 = 1 sterling is taken and up to this exchange the rates of gratuity considered for exemption are:

- First contract – 25% of contractual salary
- Second contiguous contracts – 27.5% of contractual salary
- Third and subsequent contiguous contracts – 30% of contractual salary.

Where the exchange value of the Pula falls below the base rate the percentages considered for exemption will be increased in accordance with the attached table.

Examples of the workings are also attached.

It is to be noted that for contracts:

Commencing on or after	But before	The gratuity variation table to be applied is the one dated
31 <sup>st</sup> March 1996	31 <sup>st</sup> March 1997	May 1996
31 <sup>st</sup> March 1997	31 <sup>st</sup> March 1999	March 1999
31 <sup>st</sup> March 1999	31 <sup>st</sup> March 2000	March 1999

June 1999

## CONTRACTUAL TERMINAL GRATUITIES – EXPATRIATE EMPLOYEES

### NOTES ON TABLE OF MAXIMUM PERCENTAGE (1997/1998 & 1998/1999)

1. The table applies to those contracts commencing on or after 31<sup>st</sup> March 1997.
2. The Pula/Pound Sterling rate of exchange is to be the base irrespective of the country of residence of the employee.
3. The rate of exchange to be used in determining the percentage of gratuity considered for exemption is the middle rate announced by the Bank of Botswana at 9 am for the appropriate calendar day or if none is announced, that of the immediately prior announcement.
4. The appropriate calendar day is fifteen days before the date of termination of the contract or where the calendar day falls on Saturday, Sunday or Public Holiday, the immediately prior banking day.

#### **Example:**

Date of termination (third contract)	14 <sup>th</sup> July 1998
Calendar day 15days prior	30 <sup>th</sup> June 1998
Middle rate for that day	6.33
Table line 6.33 – 6.34	32.54
The maximum considered for exemption	32.54%

## CONTRACTUAL TERMINAL GRATUITIES – EXPATRIATE EMPLOYEES

### **NOTES ON TABLE OF MAXIMUM PERCENTAGE (1999/2000)**

1. The table applies to those contracts commencing on or after 31<sup>st</sup> March 1999.
2. The Pula/Pound Sterling rate exchange is to be the base irrespective of the country of residence of the employee.
3. The rate of exchange to be used in determining the percentage of gratuity considered for exemption is the middle rate announced by the Bank of Botswana at 9 am for the appropriate calendar day or if none is announced, that of the immediately prior announcement.

4. The appropriate calendar day is fifteen days before the date of termination of the contract or where the calendar day falls on Saturday, Sunday or Public Holiday, the immediately prior banking day.

**Example:**

Date of termination (third contract)	14 <sup>th</sup> May 1999
Calendar day 15 days prior	30 <sup>th</sup> April 1999
Middle rate for that day	7.45
Table line 7.45 – 7.46	31.80
The maximum considered for exemption	31.80%

**CONTRACTUAL TERMINAL GRATUITIES EXPATRIATE EMPLOYEES  
 MAXIMUM PERCENTAGE OF SALARY CONSIDERED FOR EXEMPTION FROM  
 INCOME TAX (Contracts commencing on or after 31.3.1997 but before 31.3.1999)**

Rate of Exchange		Contract			Rate of Exchange		Contract		
Pula to Pound sterling		First	Second	Third	Pula to Pound sterling		First	Second	Third
Exceeding	Not more than	%	%	%	Exceeding	Not more than	%	%	%
-	6.10	25.00	27.50	30.00	6.45	6.46	28.18	31.00	33.82
6.10	6.11	25.09	27.60	30.11	6.46	6.47	28.27	31.10	33.92
6.11	6.12	25.18	27.70	30.21	6.47	6.48	28.36	31.19	34.03
6.12	6.13	25.27	27.79	30.32	6.48	6.49	28.45	31.29	34.13
6.13	6.14	25.35	27.89	30.42	6.49	6.50	28.53	31.39	34.24
6.14	6.15	25.44	27.98	30.53	6.50	6.51	28.62	31.48	34.35
6.15	6.16	25.53	28.08	30.64	6.51	6.52	28.71	31.58	34.45
6.16	6.17	25.62	28.18	30.74	6.52	6.53	28.80	31.68	34.56
6.17	6.18	25.71	28.28	30.85	6.53	6.54	28.89	31.68	34.66
6.18	6.19	25.80	28.37	30.95	6.54	6.55	28.98	31.77	34.77
6.19	6.20	25.89	28.47	31.06	6.55	6.56	29.06	31.97	34.88
6.20	6.21	25.97	28.57	31.17	6.56	6.57	29.15	32.07	34.98
6.21	6.22	26.06	28.67	31.27	6.57	6.58	29.24	32.16	35.09
6.22	6.23	26.15	28.76	31.38	6.58	6.59	29.33	32.26	35.19
6.23	6.24	26.24	28.86	31.48	6.59	6.60	29.42	32.36	35.30
6.24	6.25	26.33	28.96	31.59	6.60	6.61	29.51	32.46	35.41
6.25	6.26	26.41	29.05	31.70	6.61	6.62	29.59	32.55	35.51
6.26	6.27	26.50	29.15	31.80	6.62	6.63	29.68	32.65	35.62
6.27	6.28	26.59	29.25	31.91	6.63	6.64	29.77	32.75	35.72
6.28	6.29	26.68	29.35	32.01	6.64	6.65	29.86	32.84	35.83
6.29	6.30	26.77	29.44	32.12	6.65	6.66	29.95	32.94	35.94
6.30	6.31	26.86	29.54	32.23	6.66	6.67	30.04	33.04	36.04
6.31	6.32	26.94	29.64	32.33	6.67	6.68	30.12	33.14	36.15
6.32	6.33	27.03	29.73	32.44	6.68	6.69	30.21	33.23	36.25
6.33	6.34	27.12	29.83	32.54	6.69	6.70	30.30	33.33	36.36
6.34	6.35	27.21	29.93	32.65	6.70	6.71	30.39	33.43	36.47
6.35	6.36	27.30	30.03	32.76	6.71	6.72	30.48	33.52	36.57
6.36	6.37	27.39	30.12	32.86	6.72	6.73	30.57	33.62	33.68
6.37	6.38	27.47	30.22	32.97	6.73	6.74	30.65	33.72	36.78
6.38	6.39	27.56	30.32	33.07	6.74	6.75	30.74	33.82	36.89
6.39	6.40	27.65	30.42	33.18	6.75	6.76	30.83	33.91	37.00
6.40	6.41	27.74	30.51	33.29	6.76	6.77	30.92	34.01	37.10
6.41	6.42	27.83	30.61	33.29	6.77	6.78	31.00	34.11	37.21
6.42	6.43	27.91	30.71	33.50	6.78	6.79	31.18	34.20	37.31
6.43	6.44	28.00	30.80	33.60	6.79	6.80	31.27	34.30	37.42
6.44	6.45	28.09	30.90	33.71	6.80	6.81	31.32	34.45	37.58

**CONTRACTUAL TERMINAL GRATUITIES EXPATRIATE EMPLOYEES  
 MAXIMUM PERCENTAGE OF SALARY CONSIDERED FOR EXEMPTION FROM  
 INCOME TAX (Contracts commencing on or after 31.3.1999 or before 31.3.2000)**

Rate of Exchange		Contract			Rate of Exchange		Contract		
Pula to Pound sterling		First	Second	Third	Pula to Pound sterling		First	Second	Third
Exceeding	Not more than	%	%	%	Exceeding	Not more than	%	%	%
-	7.29	25.00	27.50	30.00	7.64	7.65	28.18	31.00	33.82
7.29	7.30	25.09	27.60	30.11	7.65	7.66	28.27	31.10	33.92
7.30	7.31	25.18	27.70	30.21	7.66	7.67	28.36	31.19	34.03
7.31	7.32	25.27	27.79	30.32	7.67	7.68	28.45	31.29	34.13
7.32	7.33	25.35	27.89	30.42	7.68	7.69	28.53	31.39	34.24
7.33	7.34	25.44	27.98	30.53	7.69	7.70	28.62	31.48	34.35
7.34	7.35	25.53	28.08	30.64	7.70	7.70	28.71	31.58	34.45
7.35	7.36	25.62	28.18	30.74	7.70	7.72	28.80	31.68	34.56
7.36	7.37	25.71	28.28	30.85	7.72	7.73	28.89	31.68	34.66
7.37	7.38	25.80	28.37	30.95	7.73	7.74	28.98	31.77	34.77
7.38	7.39	25.89	28.47	31.06	7.74	7.75	29.06	31.97	34.88
7.39	7.40	25.97	28.57	31.17	7.75	7.76	29.15	32.07	34.98
7.40	7.41	26.06	28.67	31.27	7.76	7.77	29.24	32.16	35.09
7.41	7.42	26.15	28.76	31.38	7.77	7.78	29.33	32.26	35.19
7.42	7.43	26.24	28.86	31.48	7.78	7.79	29.42	32.36	35.30
7.43	7.44	26.33	28.96	31.59	7.79	7.80	29.51	32.46	35.41
7.44	7.45	26.41	29.05	31.70	7.80	7.81	29.59	32.55	35.51
7.45	7.46	26.50	29.15	31.80	7.81	7.82	29.68	32.65	35.62
7.46	7.47	26.59	29.25	31.91	7.82	7.83	29.77	32.75	35.72
7.47	7.48	26.68	29.35	32.01	7.83	7.84	29.86	32.84	35.83
7.48	7.49	26.77	29.44	32.12	7.84	7.85	29.95	32.94	35.94
7.49	7.50	26.86	29.54	32.23	7.85	7.86	30.04	33.04	36.04
7.50	7.51	26.94	29.64	32.33	7.86	7.87	30.12	33.14	36.15
7.51	7.52	27.03	29.73	32.44	7.87	7.88	30.21	33.23	36.25
7.52	7.53	27.12	29.83	32.54	7.88	7.89	30.30	33.33	36.36
7.53	7.54	27.21	29.93	32.65	7.89	7.90	30.39	33.43	36.47
7.54	7.55	27.30	30.03	32.76	7.90	7.91	30.48	33.52	36.57
7.55	7.56	27.39	30.12	32.86	7.91	7.92	30.57	33.62	36.68
7.56	7.57	27.47	30.22	32.97	7.92	7.93	30.65	33.72	36.78
7.57	7.58	27.56	30.32	33.07	7.93	7.94	30.74	33.82	36.89
7.58	7.59	27.65	30.42	33.18	7.94	7.95	30.83	33.91	37.00
7.59	7.60	27.74	30.51	33.29	7.95	7.96	30.92	34.01	37.10
7.60	7.61	27.83	30.61	33.29	7.96	7.97	31.00	34.11	37.21
7.61	7.62	27.91	30.71	33.50	7.97	7.98	31.18	34.20	37.31
7.62	7.63	28.00	30.80	33.60	7.98	7.99	31.27	34.30	37.42
7.63	7.64	28.09	30.90	33.71	7.99	8.01	31.32	34.45	37.58

**Prepared by:** Employment Policy  
 MFDP  
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## **ALLOWANCES FOR GOVERNMENT EMPLOYEES**

The following is a list of allowances payable to Government employees categorized as Taxable and Non-Taxable. It does not include certain allowances which are due in terms of special legislation e.g. Parliamentary Allowances. - In the case of non-government employees, the same rule applies provided the allowances paid are reasonable, commensurate with the duties to be performed and are paid wholly, exclusively, necessarily for the purpose of performance of the duties by the employees.

### **TAXABLE**

Frontier  
Local  
Radio Operations  
Extra duty  
Abattoir  
Grading  
Night duty  
Bonus  
Overtime  
Reporters  
Interpreters  
Supplementary  
Responsibility  
Acting  
Utilities  
Housing  
Special Duty  
Education  
Car  
Contract Addition  
Band  
Foot & Mouth  
Trade Pay  
Police  
Medical  
M.D. In charge  
District Officer  
Head Master  
Assistant Headmasters  
Head of Department (Teachers)  
Lecture  
Telex Operator  
Training  
Flying

### **NON-TAXABLE**

Subsistence  
Commuted  
Subsistence  
Meal  
Out of Pocket  
Bicycle  
Donkey  
Horse  
Car kilometreage  
Transfer  
Uniform  
Travel concession  
Duty Travel  
Plain Clothes  
Foreign Service

**RATES OF TAX FOR TAX YEARS 2001/2002 TO 2005/2006**

**TABLE I**

<b><u>Remuneration</u></b>			<b><u>Tax to be deducted</u></b>
<b><u>More than</u></b>	<b>but</b>	<b><u>Less than</u></b>	
		<b>(PULA)</b>	
0		25 000	Nil
25 000		43 750	0 + 5% of the excess over P25 000
43 750		62 500	937.50 + 10% of excess over P43 750
62 500		81 250	2 812.50 + 15% of excess over P62 500
81 250		100 000	5 625 + 20% of excess over 81 250
Over 100 000			9 375 + 25% excess over P100 000

Table I applies to resident individuals.

**TABLE II**

<b>Remuneration</b>			<b><u>Tax to be deducted</u></b>
<b><u>More than</u></b>	<b>but</b>	<b><u>Less than</u></b>	
<b>PULA</b>		<b>PULA</b>	
0		43 750	5% of every Pula
43 750		62 500	2 187.50 + 10% of the excess over 43 750
62 500		81 250	4 062.50 + 15% of the excess over 62 500
81 250		100 000	6 875.00 + 20% of excess over 81 250
Over 100 000			10 625 + 25% of the excess over 100 000

Table II applies to non- resident individual, to trust falling under section 14 (2) and to estates of deceased persons.