



# TAX TABLES AND GUIDANCE NOTES

## (FOR EMPLOYEE'S REMUNERATION)

OPERATIVE WITH EFFECT FROM 1ST JULY 2011

**PART I – TAX TABLES: DAILY, WEEKLY, MONTHLY AND ANNUAL**

**PART II – TAX TABLES: ILLUSTRATIVE EXAMPLES**

**PART III – VALUATION OF BENEFITS**

**PART IV – GUIDANCE NOTES**

**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 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 2011.
4. Examples of 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 2011. 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 on contribution made by the employee to an approved superannuation fund.
7. Severance pay under the Employment Act and gratuities to citizens and expatriates are to be dealt with as in example 8.
8. 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. But both the payer and the employee should ensure that the employee does not owe any amount to the Commissioner General.

## Contact addresses and phone numbers

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## PART I

## DAILY TABLE

## TAX DEDUCTION TABLES

For Resident Employees paid daily

## THIS TABLE 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  | REM | TAX |
|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|-----|
| 144 | 0.00 | 159 | 0.75 | 174 | 1.50 | 189 | 2.25 | 204 | 3.00 | 219 | 3.75 | 234 | 4.50 | 249 | 5.25 | 264 | 6.00 |     |     |
| 145 | 0.05 | 160 | 0.80 | 175 | 1.55 | 190 | 2.30 | 205 | 3.05 | 220 | 3.80 | 235 | 4.55 | 250 | 5.30 | 265 | 6.05 |     |     |
| 146 | 0.10 | 161 | 0.85 | 176 | 1.60 | 191 | 2.35 | 206 | 3.10 | 221 | 3.85 | 236 | 4.60 | 251 | 5.35 | 266 | 6.10 |     |     |
| 147 | 0.15 | 162 | 0.90 | 177 | 1.65 | 192 | 2.40 | 207 | 3.15 | 222 | 3.90 | 237 | 4.65 | 252 | 5.40 | 267 | 6.15 |     |     |
| 148 | 0.20 | 163 | 0.95 | 178 | 1.70 | 193 | 2.45 | 208 | 3.20 | 223 | 3.95 | 238 | 4.70 | 253 | 5.45 | 268 | 6.20 |     |     |
| 149 | 0.25 | 164 | 1.00 | 179 | 1.75 | 194 | 2.50 | 209 | 3.25 | 224 | 4.00 | 239 | 4.75 | 254 | 5.50 | 269 | 6.25 |     |     |
| 150 | 0.30 | 165 | 1.05 | 180 | 1.80 | 195 | 2.55 | 210 | 3.30 | 225 | 4.05 | 240 | 4.80 | 255 | 5.55 | 270 | 6.30 |     |     |
| 151 | 0.35 | 166 | 1.10 | 181 | 1.85 | 196 | 2.60 | 211 | 3.35 | 226 | 4.10 | 241 | 4.85 | 256 | 5.60 | 271 | 6.35 |     |     |
| 152 | 0.40 | 167 | 1.15 | 182 | 1.90 | 197 | 2.65 | 212 | 3.40 | 227 | 4.15 | 242 | 4.90 | 257 | 5.65 | 272 | 6.40 |     |     |
| 153 | 0.45 | 168 | 1.20 | 183 | 1.95 | 198 | 2.70 | 213 | 3.45 | 228 | 4.20 | 243 | 4.95 | 258 | 5.70 | 273 | 6.45 |     |     |
| 154 | 0.50 | 169 | 1.25 | 184 | 2.00 | 199 | 2.75 | 214 | 3.50 | 229 | 4.25 | 244 | 5.00 | 259 | 5.75 | 274 | 6.50 |     |     |
| 155 | 0.55 | 170 | 1.30 | 185 | 2.05 | 200 | 2.80 | 215 | 3.55 | 230 | 4.30 | 245 | 5.05 | 260 | 5.80 | 275 | 6.55 |     |     |
| 156 | 0.60 | 171 | 1.35 | 186 | 2.10 | 201 | 2.85 | 216 | 3.60 | 231 | 4.35 | 246 | 5.10 | 261 | 5.85 | 276 | 6.60 |     |     |
| 157 | 0.65 | 172 | 1.40 | 187 | 2.15 | 202 | 2.90 | 217 | 3.65 | 232 | 4.40 | 247 | 5.15 | 262 | 5.90 | 277 | 6.65 |     |     |
| 158 | 0.70 | 173 | 1.45 | 188 | 2.20 | 203 | 2.95 | 218 | 3.70 | 233 | 4.45 | 248 | 5.20 | 263 | 5.95 | 278 | 6.70 |     |     |

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

| REM | TAX  | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX | REM | TAX | REM | TAX |  |
|-----|------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-----|-----|-----|-----|-----|--|
| 279 | 6.75 | 304 | 9.20  | 329 | 12.33 | 354 | 15.45 | 379 | 18.58 | 404 | 21.70 | 429 | 24.83 | 454 | 29.33 | 479 | 34.01 |     |     |     |     |     |     |  |
| 280 | 6.80 | 305 | 9.33  | 330 | 12.45 | 355 | 15.58 | 380 | 18.70 | 405 | 21.83 | 430 | 24.95 | 455 | 29.51 | 480 | 34.20 |     |     |     |     |     |     |  |
| 281 | 6.85 | 306 | 9.45  | 331 | 12.58 | 356 | 15.70 | 381 | 18.83 | 406 | 21.95 | 431 | 25.08 | 456 | 29.70 | 481 | 34.39 |     |     |     |     |     |     |  |
| 282 | 6.90 | 307 | 9.58  | 332 | 12.70 | 357 | 15.83 | 382 | 18.95 | 407 | 22.08 | 432 | 25.20 | 457 | 29.89 | 482 | 34.58 |     |     |     |     |     |     |  |
| 283 | 6.95 | 308 | 9.70  | 333 | 12.83 | 358 | 15.95 | 383 | 19.08 | 408 | 22.20 | 433 | 25.33 | 458 | 30.08 | 483 | 34.76 |     |     |     |     |     |     |  |
| 284 | 7.00 | 309 | 9.83  | 334 | 12.95 | 359 | 16.08 | 384 | 19.20 | 409 | 22.33 | 434 | 25.58 | 459 | 30.26 | 484 | 34.95 |     |     |     |     |     |     |  |
| 285 | 7.05 | 310 | 9.95  | 335 | 13.08 | 360 | 16.20 | 385 | 19.33 | 410 | 22.45 | 435 | 25.76 | 460 | 30.45 | 485 | 35.14 |     |     |     |     |     |     |  |
| 286 | 7.10 | 311 | 10.08 | 336 | 13.20 | 361 | 16.33 | 386 | 19.45 | 411 | 22.58 | 436 | 25.95 | 461 | 30.64 | 486 | 35.33 |     |     |     |     |     |     |  |
| 287 | 7.15 | 312 | 10.20 | 337 | 13.33 | 362 | 16.45 | 387 | 19.58 | 412 | 22.70 | 437 | 26.14 | 462 | 30.83 | 487 | 35.51 |     |     |     |     |     |     |  |
| 288 | 7.20 | 313 | 10.33 | 338 | 13.45 | 363 | 16.58 | 388 | 19.70 | 413 | 22.83 | 438 | 26.33 | 463 | 31.01 | 488 | 35.70 |     |     |     |     |     |     |  |
| 289 | 7.33 | 314 | 10.45 | 339 | 13.58 | 364 | 16.70 | 389 | 19.83 | 414 | 22.95 | 439 | 26.51 | 464 | 31.20 | 489 | 35.89 |     |     |     |     |     |     |  |
| 290 | 7.45 | 315 | 10.58 | 340 | 13.70 | 365 | 16.83 | 390 | 19.95 | 415 | 23.08 | 440 | 26.70 | 465 | 31.39 | 490 | 36.08 |     |     |     |     |     |     |  |
| 291 | 7.58 | 316 | 10.70 | 341 | 13.83 | 366 | 16.95 | 391 | 20.08 | 416 | 23.20 | 441 | 26.89 | 466 | 31.58 | 491 | 36.26 |     |     |     |     |     |     |  |
| 292 | 7.70 | 317 | 10.83 | 342 | 13.95 | 367 | 17.08 | 392 | 20.20 | 417 | 23.33 | 442 | 27.08 | 467 | 31.76 | 492 | 36.45 |     |     |     |     |     |     |  |
| 293 | 7.83 | 318 | 10.95 | 343 | 14.08 | 368 | 17.20 | 393 | 20.33 | 418 | 23.45 | 443 | 27.26 | 468 | 31.95 | 493 | 36.64 |     |     |     |     |     |     |  |
| 294 | 7.95 | 319 | 11.08 | 344 | 14.20 | 369 | 17.33 | 394 | 20.45 | 419 | 23.58 | 444 | 27.45 | 469 | 32.14 | 494 | 36.83 |     |     |     |     |     |     |  |
| 295 | 8.08 | 320 | 11.20 | 345 | 14.33 | 370 | 17.45 | 395 | 20.58 | 420 | 23.70 | 445 | 27.64 | 470 | 32.33 | 495 | 37.01 |     |     |     |     |     |     |  |
| 296 | 8.20 | 321 | 11.33 | 346 | 14.45 | 371 | 17.58 | 396 | 20.70 | 421 | 23.83 | 446 | 27.83 | 471 | 32.51 | 496 | 37.20 |     |     |     |     |     |     |  |
| 297 | 8.33 | 322 | 11.45 | 347 | 14.58 | 372 | 17.70 | 397 | 20.83 | 422 | 23.95 | 447 | 28.01 | 472 | 32.70 | 497 | 37.39 |     |     |     |     |     |     |  |
| 298 | 8.45 | 323 | 11.58 | 348 | 14.70 | 373 | 17.83 | 398 | 20.95 | 423 | 24.08 | 448 | 28.20 | 473 | 32.89 | 498 | 37.58 |     |     |     |     |     |     |  |
| 299 | 8.58 | 324 | 11.70 | 349 | 14.83 | 374 | 17.95 | 399 | 21.08 | 424 | 24.20 | 449 | 28.39 | 474 | 33.08 | 499 | 37.76 |     |     |     |     |     |     |  |
| 300 | 8.70 | 325 | 11.83 | 350 | 14.95 | 375 | 18.08 | 400 | 21.20 | 425 | 24.33 | 450 | 28.58 | 475 | 33.26 | 500 | 37.95 |     |     |     |     |     |     |  |
| 301 | 8.83 | 326 | 11.95 | 351 | 15.08 | 376 | 18.20 | 401 | 21.33 | 426 | 24.45 | 451 | 28.76 | 476 | 33.45 | 501 | 38.14 |     |     |     |     |     |     |  |
| 302 | 8.95 | 327 | 12.08 | 352 | 15.20 | 377 | 18.33 | 402 | 21.45 | 427 | 24.58 | 452 | 28.95 | 477 | 33.64 | 502 | 38.33 |     |     |     |     |     |     |  |
| 303 | 9.08 | 328 | 12.20 | 353 | 15.33 | 378 | 18.45 | 403 | 21.58 | 428 | 24.70 | 453 | 29.14 | 478 | 33.83 | 503 | 38.51 |     |     |     |     |     |     |  |

Part 1 Tax Deduction Tables

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

| REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX | REM | TAX |
|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|-----|-----|-----|
| 504 | 38.70 | 514 | 40.58 | 523 | 42.26 | 532 | 43.95 | 541 | 45.64 | 550 | 47.33 | 559 | 49.01 | 568 | 50.70 |     |     |     |     |
| 505 | 38.89 | 514 | 40.58 | 523 | 42.26 | 532 | 43.95 | 541 | 45.64 | 550 | 47.33 | 559 | 49.01 | 568 | 50.70 |     |     |     |     |
| 506 | 39.08 | 515 | 40.76 | 524 | 42.45 | 533 | 44.14 | 542 | 45.83 | 551 | 47.51 | 560 | 49.20 | 569 | 50.89 |     |     |     |     |
| 507 | 39.26 | 516 | 40.95 | 525 | 42.64 | 534 | 44.33 | 543 | 46.01 | 552 | 47.70 | 561 | 49.39 | 570 | 51.08 |     |     |     |     |
| 508 | 39.45 | 517 | 41.14 | 526 | 42.83 | 535 | 44.51 | 544 | 46.20 | 553 | 47.89 | 562 | 49.58 | 571 | 51.26 |     |     |     |     |
| 509 | 39.64 | 518 | 41.33 | 527 | 43.01 | 536 | 44.70 | 545 | 46.39 | 554 | 48.08 | 563 | 49.76 | 572 | 51.45 |     |     |     |     |
| 510 | 39.83 | 519 | 41.51 | 528 | 43.20 | 537 | 44.89 | 546 | 46.58 | 555 | 48.26 | 564 | 49.95 | 573 | 51.64 |     |     |     |     |
| 511 | 40.01 | 520 | 41.70 | 529 | 43.39 | 538 | 45.08 | 547 | 46.76 | 556 | 48.45 | 565 | 50.14 | 574 | 51.83 |     |     |     |     |
| 512 | 40.20 | 521 | 41.89 | 530 | 43.58 | 539 | 45.26 | 548 | 46.95 | 557 | 48.64 | 566 | 50.33 | 575 | 52.01 |     |     |     |     |
| 513 | 40.39 | 522 | 42.08 | 531 | 43.76 | 540 | 45.45 | 549 | 47.14 | 558 | 48.83 | 567 | 50.51 | 576 | 52.20 |     |     |     |     |

AND ADD 25% OF ANY AMOUNT IN EXCESS OF P576.00



**TAX DEDUCTION TABLES**  
For Resident Employees Paid Weekly

THIS TABLE 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  |
|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|------|
| 692 | 0.00 | 707 | 0.75 | 722 | 1.50 | 737 | 2.25 | 752 | 3.00 | 767 | 3.75 | 782 | 4.50 | 797 | 5.25 | 812 | 6.00 |
| 693 | 0.05 | 708 | 0.80 | 723 | 1.55 | 738 | 2.30 | 753 | 3.05 | 768 | 3.80 | 783 | 4.55 | 798 | 5.30 | 813 | 6.05 |
| 694 | 0.10 | 709 | 0.85 | 724 | 1.60 | 739 | 2.35 | 754 | 3.10 | 769 | 3.85 | 784 | 4.60 | 799 | 5.35 | 814 | 6.10 |
| 695 | 0.15 | 710 | 0.90 | 725 | 1.65 | 740 | 2.40 | 755 | 3.15 | 770 | 3.90 | 785 | 4.65 | 800 | 5.40 | 815 | 6.15 |
| 696 | 0.20 | 711 | 0.95 | 726 | 1.70 | 741 | 2.45 | 756 | 3.20 | 771 | 3.95 | 786 | 4.70 | 801 | 5.45 | 816 | 6.20 |
| 697 | 0.25 | 712 | 1.00 | 727 | 1.75 | 742 | 2.50 | 757 | 3.25 | 772 | 4.00 | 787 | 4.75 | 802 | 5.50 | 817 | 6.25 |
| 698 | 0.30 | 713 | 1.05 | 728 | 1.80 | 743 | 2.55 | 758 | 3.30 | 773 | 4.05 | 788 | 4.80 | 803 | 5.55 | 818 | 6.30 |
| 699 | 0.35 | 714 | 1.10 | 729 | 1.85 | 744 | 2.60 | 759 | 3.35 | 774 | 4.10 | 789 | 4.85 | 804 | 5.60 | 819 | 6.35 |
| 700 | 0.40 | 715 | 1.15 | 730 | 1.90 | 745 | 2.65 | 760 | 3.40 | 775 | 4.15 | 790 | 4.90 | 805 | 5.65 | 820 | 6.40 |
| 701 | 0.45 | 716 | 1.20 | 731 | 1.95 | 746 | 2.70 | 761 | 3.45 | 776 | 4.20 | 791 | 4.95 | 806 | 5.70 | 821 | 6.45 |
| 702 | 0.50 | 717 | 1.25 | 732 | 2.00 | 747 | 2.75 | 762 | 3.50 | 777 | 4.25 | 792 | 5.00 | 807 | 5.75 | 822 | 6.50 |
| 703 | 0.55 | 718 | 1.30 | 733 | 2.05 | 748 | 2.80 | 763 | 3.55 | 778 | 4.30 | 793 | 5.05 | 808 | 5.80 | 823 | 6.55 |
| 704 | 0.60 | 719 | 1.35 | 734 | 2.10 | 749 | 2.85 | 764 | 3.60 | 779 | 4.35 | 794 | 5.10 | 809 | 5.85 | 824 | 6.60 |
| 705 | 0.65 | 720 | 1.40 | 735 | 2.15 | 750 | 2.90 | 765 | 3.65 | 780 | 4.40 | 795 | 5.15 | 810 | 5.90 | 825 | 6.65 |
| 706 | 0.70 | 721 | 1.45 | 736 | 2.20 | 751 | 2.95 | 766 | 3.70 | 781 | 4.45 | 796 | 5.20 | 811 | 5.95 | 826 | 6.70 |

Part 1 Tax Deduction Tables

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

| REM | TAX  | REM | TAX  | REM | TAX   | REM | TAX   | REM | TAX   | REM | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX | REM | TAX |  |  |
|-----|------|-----|------|-----|-------|-----|-------|-----|-------|-----|-------|------|-------|------|-------|------|-------|-----|-----|-----|-----|--|--|
| 827 | 6.75 | 852 | 8.00 | 877 | 9.25  | 902 | 10.50 | 927 | 11.75 | 952 | 13.00 | 977  | 14.25 | 1002 | 15.50 | 1027 | 16.75 |     |     |     |     |  |  |
| 828 | 6.80 | 853 | 8.05 | 878 | 9.30  | 903 | 10.55 | 928 | 11.80 | 953 | 13.05 | 978  | 14.30 | 1003 | 15.55 | 1028 | 16.80 |     |     |     |     |  |  |
| 829 | 6.85 | 854 | 8.10 | 879 | 9.35  | 904 | 10.60 | 929 | 11.85 | 954 | 13.10 | 979  | 14.35 | 1004 | 15.60 | 1029 | 16.85 |     |     |     |     |  |  |
| 830 | 6.90 | 855 | 8.15 | 880 | 9.40  | 905 | 10.65 | 930 | 11.90 | 955 | 13.15 | 980  | 14.40 | 1005 | 15.65 | 1030 | 16.90 |     |     |     |     |  |  |
| 831 | 6.95 | 856 | 8.20 | 881 | 9.45  | 906 | 10.70 | 931 | 11.95 | 956 | 13.20 | 981  | 14.45 | 1006 | 15.70 | 1031 | 16.95 |     |     |     |     |  |  |
| 832 | 7.00 | 857 | 8.25 | 882 | 9.50  | 907 | 10.75 | 932 | 12.00 | 957 | 13.25 | 982  | 14.50 | 1007 | 15.75 | 1032 | 17.00 |     |     |     |     |  |  |
| 833 | 7.05 | 858 | 8.30 | 883 | 9.55  | 908 | 10.80 | 933 | 12.05 | 958 | 13.30 | 983  | 14.55 | 1008 | 15.80 | 1033 | 17.05 |     |     |     |     |  |  |
| 834 | 7.10 | 859 | 8.35 | 884 | 9.60  | 909 | 10.85 | 934 | 12.10 | 959 | 13.35 | 984  | 14.60 | 1009 | 15.85 | 1034 | 17.10 |     |     |     |     |  |  |
| 835 | 7.15 | 860 | 8.40 | 885 | 9.65  | 910 | 10.90 | 935 | 12.15 | 960 | 13.40 | 985  | 14.65 | 1010 | 15.90 | 1035 | 17.15 |     |     |     |     |  |  |
| 836 | 7.20 | 861 | 8.45 | 886 | 9.70  | 911 | 10.95 | 936 | 12.20 | 961 | 13.45 | 986  | 14.70 | 1011 | 15.95 | 1036 | 17.20 |     |     |     |     |  |  |
| 837 | 7.25 | 862 | 8.50 | 887 | 9.75  | 912 | 11.00 | 937 | 12.25 | 962 | 13.50 | 987  | 14.75 | 1012 | 16.00 | 1037 | 17.25 |     |     |     |     |  |  |
| 838 | 7.30 | 863 | 8.55 | 888 | 9.80  | 913 | 11.05 | 938 | 12.30 | 963 | 13.55 | 988  | 14.80 | 1013 | 16.05 | 1038 | 17.30 |     |     |     |     |  |  |
| 839 | 7.35 | 864 | 8.60 | 889 | 9.85  | 914 | 11.10 | 939 | 12.35 | 964 | 13.60 | 989  | 14.85 | 1014 | 16.10 | 1039 | 17.35 |     |     |     |     |  |  |
| 840 | 7.40 | 865 | 8.65 | 890 | 9.90  | 915 | 11.15 | 940 | 12.40 | 965 | 13.65 | 990  | 14.90 | 1015 | 16.15 | 1040 | 17.40 |     |     |     |     |  |  |
| 841 | 7.45 | 866 | 8.70 | 891 | 9.95  | 916 | 11.20 | 941 | 12.45 | 966 | 13.70 | 991  | 14.95 | 1016 | 16.20 | 1041 | 17.45 |     |     |     |     |  |  |
| 842 | 7.50 | 867 | 8.75 | 892 | 10.00 | 917 | 11.25 | 942 | 12.50 | 967 | 13.75 | 992  | 15.00 | 1017 | 16.25 | 1042 | 17.50 |     |     |     |     |  |  |
| 843 | 7.55 | 868 | 8.80 | 893 | 10.05 | 918 | 11.30 | 943 | 12.55 | 968 | 13.80 | 993  | 15.05 | 1018 | 16.30 | 1043 | 17.55 |     |     |     |     |  |  |
| 844 | 7.60 | 869 | 8.85 | 894 | 10.10 | 919 | 11.35 | 944 | 12.60 | 969 | 13.85 | 994  | 15.10 | 1019 | 16.35 | 1044 | 17.60 |     |     |     |     |  |  |
| 845 | 7.65 | 870 | 8.90 | 895 | 10.15 | 920 | 11.40 | 945 | 12.65 | 970 | 13.90 | 995  | 15.15 | 1020 | 16.40 | 1045 | 17.65 |     |     |     |     |  |  |
| 846 | 7.70 | 871 | 8.95 | 896 | 10.20 | 921 | 11.45 | 946 | 12.70 | 971 | 13.95 | 996  | 15.20 | 1021 | 16.45 | 1046 | 17.70 |     |     |     |     |  |  |
| 847 | 7.75 | 872 | 9.00 | 897 | 10.25 | 922 | 11.50 | 947 | 12.75 | 972 | 14.00 | 997  | 15.25 | 1022 | 16.50 | 1047 | 17.75 |     |     |     |     |  |  |
| 848 | 7.80 | 873 | 9.05 | 898 | 10.30 | 923 | 11.55 | 948 | 12.80 | 973 | 14.05 | 998  | 15.30 | 1023 | 16.55 | 1048 | 17.80 |     |     |     |     |  |  |
| 849 | 7.85 | 874 | 9.10 | 899 | 10.35 | 924 | 11.60 | 949 | 12.85 | 974 | 14.10 | 999  | 15.35 | 1024 | 16.60 | 1049 | 17.85 |     |     |     |     |  |  |
| 850 | 7.90 | 875 | 9.15 | 900 | 10.40 | 925 | 11.65 | 950 | 12.90 | 975 | 14.15 | 1000 | 15.40 | 1025 | 16.65 | 1050 | 17.90 |     |     |     |     |  |  |
| 851 | 7.95 | 876 | 9.20 | 901 | 10.45 | 926 | 11.70 | 951 | 12.95 | 976 | 14.20 | 1001 | 15.45 | 1026 | 16.70 | 1051 | 17.95 |     |     |     |     |  |  |

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

| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1052 | 18.00 | 1077 | 19.25 | 1102 | 20.50 | 1127 | 21.75 | 1152 | 23.00 | 1177 | 24.25 | 1202 | 25.50 | 1227 | 26.75 | 1252 | 28.00 |     |     |     |     |     |     |     |     |     |     |
| 1053 | 18.05 | 1078 | 19.30 | 1103 | 20.55 | 1128 | 21.80 | 1153 | 23.05 | 1178 | 24.30 | 1203 | 25.55 | 1228 | 26.80 | 1253 | 28.05 |     |     |     |     |     |     |     |     |     |     |
| 1054 | 18.10 | 1079 | 19.35 | 1104 | 20.60 | 1129 | 21.85 | 1154 | 23.10 | 1179 | 24.35 | 1204 | 25.60 | 1229 | 26.85 | 1254 | 28.10 |     |     |     |     |     |     |     |     |     |     |
| 1055 | 18.15 | 1080 | 19.40 | 1105 | 20.65 | 1130 | 21.90 | 1155 | 23.15 | 1180 | 24.40 | 1205 | 25.65 | 1230 | 26.90 | 1255 | 28.15 |     |     |     |     |     |     |     |     |     |     |
| 1056 | 18.20 | 1081 | 19.45 | 1106 | 20.70 | 1131 | 21.95 | 1156 | 23.20 | 1181 | 24.45 | 1206 | 25.70 | 1231 | 26.95 | 1256 | 28.20 |     |     |     |     |     |     |     |     |     |     |
| 1057 | 18.25 | 1082 | 19.50 | 1107 | 20.75 | 1132 | 22.00 | 1157 | 23.25 | 1182 | 24.50 | 1207 | 25.75 | 1232 | 27.00 | 1257 | 28.25 |     |     |     |     |     |     |     |     |     |     |
| 1058 | 18.30 | 1083 | 19.55 | 1108 | 20.80 | 1133 | 22.05 | 1158 | 23.30 | 1183 | 24.55 | 1208 | 25.80 | 1233 | 27.05 | 1258 | 28.30 |     |     |     |     |     |     |     |     |     |     |
| 1059 | 18.35 | 1084 | 19.60 | 1109 | 20.85 | 1134 | 22.10 | 1159 | 23.35 | 1184 | 24.60 | 1209 | 25.85 | 1234 | 27.10 | 1259 | 28.35 |     |     |     |     |     |     |     |     |     |     |
| 1060 | 18.40 | 1085 | 19.65 | 1110 | 20.90 | 1135 | 22.15 | 1160 | 23.40 | 1185 | 24.65 | 1210 | 25.90 | 1235 | 27.15 | 1260 | 28.40 |     |     |     |     |     |     |     |     |     |     |
| 1061 | 18.45 | 1086 | 19.70 | 1111 | 20.95 | 1136 | 22.20 | 1161 | 23.45 | 1186 | 24.70 | 1211 | 25.95 | 1236 | 27.20 | 1261 | 28.45 |     |     |     |     |     |     |     |     |     |     |
| 1062 | 18.50 | 1087 | 19.75 | 1112 | 21.00 | 1137 | 22.25 | 1162 | 23.50 | 1187 | 24.75 | 1212 | 26.00 | 1237 | 27.25 | 1262 | 28.50 |     |     |     |     |     |     |     |     |     |     |
| 1063 | 18.55 | 1088 | 19.80 | 1113 | 21.05 | 1138 | 22.30 | 1163 | 23.55 | 1188 | 24.80 | 1213 | 26.05 | 1238 | 27.30 | 1263 | 28.55 |     |     |     |     |     |     |     |     |     |     |
| 1064 | 18.60 | 1089 | 19.85 | 1114 | 21.10 | 1139 | 22.35 | 1164 | 23.60 | 1189 | 24.85 | 1214 | 26.10 | 1239 | 27.35 | 1264 | 28.60 |     |     |     |     |     |     |     |     |     |     |
| 1065 | 18.65 | 1090 | 19.90 | 1115 | 21.15 | 1140 | 22.40 | 1165 | 23.65 | 1190 | 24.90 | 1215 | 26.15 | 1240 | 27.40 | 1265 | 28.65 |     |     |     |     |     |     |     |     |     |     |
| 1066 | 18.70 | 1091 | 19.95 | 1116 | 21.20 | 1141 | 22.45 | 1166 | 23.70 | 1191 | 24.95 | 1216 | 26.20 | 1241 | 27.45 | 1266 | 28.70 |     |     |     |     |     |     |     |     |     |     |
| 1067 | 18.75 | 1092 | 20.00 | 1117 | 21.25 | 1142 | 22.50 | 1167 | 23.75 | 1192 | 25.00 | 1217 | 26.25 | 1242 | 27.50 | 1267 | 28.75 |     |     |     |     |     |     |     |     |     |     |
| 1068 | 18.80 | 1093 | 20.05 | 1118 | 21.30 | 1143 | 22.55 | 1168 | 23.80 | 1193 | 25.05 | 1218 | 26.30 | 1243 | 27.55 | 1268 | 28.80 |     |     |     |     |     |     |     |     |     |     |
| 1069 | 18.85 | 1094 | 20.10 | 1119 | 21.35 | 1144 | 22.60 | 1169 | 23.85 | 1194 | 25.10 | 1219 | 26.35 | 1244 | 27.60 | 1269 | 28.85 |     |     |     |     |     |     |     |     |     |     |
| 1070 | 18.90 | 1095 | 20.15 | 1120 | 21.40 | 1145 | 22.65 | 1170 | 23.90 | 1195 | 25.15 | 1220 | 26.40 | 1245 | 27.65 | 1270 | 28.90 |     |     |     |     |     |     |     |     |     |     |
| 1071 | 18.95 | 1096 | 20.20 | 1121 | 21.45 | 1146 | 22.70 | 1171 | 23.95 | 1196 | 25.20 | 1221 | 26.45 | 1246 | 27.70 | 1271 | 28.95 |     |     |     |     |     |     |     |     |     |     |
| 1072 | 19.00 | 1097 | 20.25 | 1122 | 21.50 | 1147 | 22.75 | 1172 | 24.00 | 1197 | 25.25 | 1222 | 26.50 | 1247 | 27.75 | 1272 | 29.00 |     |     |     |     |     |     |     |     |     |     |
| 1073 | 19.05 | 1098 | 20.30 | 1123 | 21.55 | 1148 | 22.80 | 1173 | 24.05 | 1198 | 25.30 | 1223 | 26.55 | 1248 | 27.80 | 1273 | 29.05 |     |     |     |     |     |     |     |     |     |     |
| 1074 | 19.10 | 1099 | 20.35 | 1124 | 21.60 | 1149 | 22.85 | 1174 | 24.10 | 1199 | 25.35 | 1224 | 26.60 | 1249 | 27.85 | 1274 | 29.10 |     |     |     |     |     |     |     |     |     |     |
| 1075 | 19.15 | 1100 | 20.40 | 1125 | 21.65 | 1150 | 22.90 | 1175 | 24.15 | 1200 | 25.40 | 1225 | 26.65 | 1250 | 27.90 | 1275 | 29.15 |     |     |     |     |     |     |     |     |     |     |
| 1076 | 19.20 | 1101 | 20.45 | 1126 | 21.70 | 1151 | 22.95 | 1176 | 24.20 | 1201 | 25.45 | 1226 | 26.70 | 1251 | 27.95 | 1276 | 29.20 |     |     |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

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

| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|
| 1277 | 29.25 | 1302 | 30.50 | 1327 | 31.75 | 1352 | 33.00 | 1377 | 34.25 | 1402 | 36.81 | 1427 | 39.94 | 1452 | 43.06 | 1477 | 46.19 |     |     |
| 1278 | 29.30 | 1303 | 30.55 | 1328 | 31.80 | 1353 | 33.05 | 1378 | 34.30 | 1403 | 36.94 | 1428 | 40.06 | 1453 | 43.19 | 1478 | 46.31 |     |     |
| 1279 | 29.35 | 1304 | 30.60 | 1329 | 31.85 | 1354 | 33.10 | 1379 | 34.35 | 1404 | 37.06 | 1429 | 40.19 | 1454 | 43.31 | 1479 | 46.44 |     |     |
| 1280 | 29.40 | 1305 | 30.65 | 1330 | 31.90 | 1355 | 33.15 | 1380 | 34.40 | 1405 | 37.19 | 1430 | 40.31 | 1455 | 43.44 | 1480 | 46.56 |     |     |
| 1281 | 29.45 | 1306 | 30.70 | 1331 | 31.95 | 1356 | 33.20 | 1381 | 34.45 | 1406 | 37.31 | 1431 | 40.44 | 1456 | 43.56 | 1481 | 46.69 |     |     |
| 1282 | 29.50 | 1307 | 30.75 | 1332 | 32.00 | 1357 | 33.25 | 1382 | 34.50 | 1407 | 37.44 | 1432 | 40.56 | 1457 | 43.69 | 1482 | 46.81 |     |     |
| 1283 | 29.55 | 1308 | 30.80 | 1333 | 32.05 | 1358 | 33.30 | 1383 | 34.55 | 1408 | 37.56 | 1433 | 40.69 | 1458 | 43.81 | 1483 | 46.94 |     |     |
| 1284 | 29.60 | 1309 | 30.85 | 1334 | 32.10 | 1359 | 33.35 | 1384 | 34.60 | 1409 | 37.69 | 1434 | 40.81 | 1459 | 43.94 | 1484 | 47.06 |     |     |
| 1285 | 29.65 | 1310 | 30.90 | 1335 | 32.15 | 1360 | 33.40 | 1385 | 34.65 | 1410 | 37.81 | 1435 | 40.94 | 1460 | 44.06 | 1485 | 47.19 |     |     |
| 1286 | 29.70 | 1311 | 30.95 | 1336 | 32.20 | 1361 | 33.45 | 1386 | 34.81 | 1411 | 37.94 | 1436 | 41.06 | 1461 | 44.19 | 1486 | 47.31 |     |     |
| 1287 | 29.75 | 1312 | 31.00 | 1337 | 32.25 | 1362 | 33.50 | 1387 | 34.94 | 1412 | 38.06 | 1437 | 41.19 | 1462 | 44.31 | 1487 | 47.44 |     |     |
| 1288 | 29.80 | 1313 | 31.05 | 1338 | 32.30 | 1363 | 33.55 | 1388 | 35.06 | 1413 | 38.19 | 1438 | 41.31 | 1463 | 44.44 | 1488 | 47.56 |     |     |
| 1289 | 29.85 | 1314 | 31.10 | 1339 | 32.35 | 1364 | 33.60 | 1389 | 35.19 | 1414 | 38.31 | 1439 | 41.44 | 1464 | 44.56 | 1489 | 47.69 |     |     |
| 1290 | 29.90 | 1315 | 31.15 | 1340 | 32.40 | 1365 | 33.65 | 1390 | 35.31 | 1415 | 38.44 | 1440 | 41.56 | 1465 | 44.69 | 1490 | 47.81 |     |     |
| 1291 | 29.95 | 1316 | 31.20 | 1341 | 32.45 | 1366 | 33.70 | 1391 | 35.44 | 1416 | 38.56 | 1441 | 41.69 | 1466 | 44.81 | 1491 | 47.94 |     |     |
| 1292 | 30.00 | 1317 | 31.25 | 1342 | 32.50 | 1367 | 33.75 | 1392 | 35.56 | 1417 | 38.69 | 1442 | 41.81 | 1467 | 44.94 | 1492 | 48.06 |     |     |
| 1293 | 30.05 | 1318 | 31.30 | 1343 | 32.55 | 1368 | 33.80 | 1393 | 35.69 | 1418 | 38.81 | 1443 | 41.94 | 1468 | 45.06 | 1493 | 48.19 |     |     |
| 1294 | 30.10 | 1319 | 31.35 | 1344 | 32.60 | 1369 | 33.85 | 1394 | 35.81 | 1419 | 38.94 | 1444 | 42.06 | 1469 | 45.19 | 1494 | 48.31 |     |     |
| 1295 | 30.15 | 1320 | 31.40 | 1345 | 32.65 | 1370 | 33.90 | 1395 | 35.94 | 1420 | 39.06 | 1445 | 42.19 | 1470 | 45.31 | 1495 | 48.44 |     |     |
| 1296 | 30.20 | 1321 | 31.45 | 1346 | 32.70 | 1371 | 33.95 | 1396 | 36.06 | 1421 | 39.19 | 1446 | 42.31 | 1471 | 45.44 | 1496 | 48.56 |     |     |
| 1297 | 30.25 | 1322 | 31.50 | 1347 | 32.75 | 1372 | 34.00 | 1397 | 36.19 | 1422 | 39.31 | 1447 | 42.44 | 1472 | 45.56 | 1497 | 48.69 |     |     |
| 1298 | 30.30 | 1323 | 31.55 | 1348 | 32.80 | 1373 | 34.05 | 1398 | 36.31 | 1423 | 39.44 | 1448 | 42.56 | 1473 | 45.69 | 1498 | 48.81 |     |     |
| 1299 | 30.35 | 1324 | 31.60 | 1349 | 32.85 | 1374 | 34.10 | 1399 | 36.44 | 1424 | 39.56 | 1449 | 42.69 | 1474 | 45.81 | 1499 | 48.94 |     |     |
| 1300 | 30.40 | 1325 | 31.65 | 1350 | 32.90 | 1375 | 34.15 | 1400 | 36.56 | 1425 | 39.69 | 1450 | 42.81 | 1475 | 45.94 | 1500 | 49.06 |     |     |
| 1301 | 30.45 | 1326 | 31.70 | 1351 | 32.95 | 1376 | 34.20 | 1401 | 36.69 | 1426 | 39.81 | 1451 | 42.94 | 1476 | 46.06 | 1501 | 49.19 |     |     |

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| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX | REM | TAX | REM | TAX |  |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|-----|-----|-----|-----|--|
| 1502 | 49.31 | 1527 | 52.44 | 1552 | 55.56 | 1577 | 58.69 | 1602 | 61.81 | 1627 | 64.94 | 1652 | 68.06 | 1677 | 71.19 | 1702 | 74.31 |     |     |     |     |     |     |  |
| 1503 | 49.44 | 1528 | 52.56 | 1553 | 55.69 | 1578 | 58.81 | 1603 | 61.94 | 1628 | 65.06 | 1653 | 68.19 | 1678 | 71.31 | 1703 | 74.44 |     |     |     |     |     |     |  |
| 1504 | 49.56 | 1529 | 52.69 | 1554 | 55.81 | 1579 | 58.94 | 1604 | 62.06 | 1629 | 65.19 | 1654 | 68.31 | 1679 | 71.44 | 1704 | 74.56 |     |     |     |     |     |     |  |
| 1505 | 49.69 | 1530 | 52.81 | 1555 | 55.94 | 1580 | 59.06 | 1605 | 62.19 | 1630 | 65.31 | 1655 | 68.44 | 1680 | 71.56 | 1705 | 74.69 |     |     |     |     |     |     |  |
| 1506 | 49.81 | 1531 | 52.94 | 1556 | 56.06 | 1581 | 59.19 | 1606 | 62.31 | 1631 | 65.44 | 1656 | 68.56 | 1681 | 71.69 | 1706 | 74.81 |     |     |     |     |     |     |  |
| 1507 | 49.94 | 1532 | 53.06 | 1557 | 56.19 | 1582 | 59.31 | 1607 | 62.44 | 1632 | 65.56 | 1657 | 68.69 | 1682 | 71.81 | 1707 | 74.94 |     |     |     |     |     |     |  |
| 1508 | 50.06 | 1533 | 53.19 | 1558 | 56.31 | 1583 | 59.44 | 1608 | 62.56 | 1633 | 65.69 | 1658 | 68.81 | 1683 | 71.94 | 1708 | 75.06 |     |     |     |     |     |     |  |
| 1509 | 50.19 | 1534 | 53.31 | 1559 | 56.44 | 1584 | 59.56 | 1609 | 62.69 | 1634 | 65.81 | 1659 | 68.94 | 1684 | 72.06 | 1709 | 75.19 |     |     |     |     |     |     |  |
| 1510 | 50.31 | 1535 | 53.44 | 1560 | 56.56 | 1585 | 59.69 | 1610 | 62.81 | 1635 | 65.94 | 1660 | 69.06 | 1685 | 72.19 | 1710 | 75.31 |     |     |     |     |     |     |  |
| 1511 | 50.44 | 1536 | 53.56 | 1561 | 56.69 | 1586 | 59.81 | 1611 | 62.94 | 1636 | 66.06 | 1661 | 69.19 | 1686 | 72.31 | 1711 | 75.44 |     |     |     |     |     |     |  |
| 1512 | 50.56 | 1537 | 53.69 | 1562 | 56.81 | 1587 | 59.94 | 1612 | 63.06 | 1637 | 66.19 | 1662 | 69.31 | 1687 | 72.44 | 1712 | 75.56 |     |     |     |     |     |     |  |
| 1513 | 50.69 | 1538 | 53.81 | 1563 | 56.94 | 1588 | 60.06 | 1613 | 63.19 | 1638 | 66.31 | 1663 | 69.44 | 1688 | 72.56 | 1713 | 75.69 |     |     |     |     |     |     |  |
| 1514 | 50.81 | 1539 | 53.94 | 1564 | 57.06 | 1589 | 60.19 | 1614 | 63.31 | 1639 | 66.44 | 1664 | 69.56 | 1689 | 72.69 | 1714 | 75.81 |     |     |     |     |     |     |  |
| 1515 | 50.94 | 1540 | 54.06 | 1565 | 57.19 | 1590 | 60.31 | 1615 | 63.44 | 1640 | 66.56 | 1665 | 69.69 | 1690 | 72.81 | 1715 | 75.94 |     |     |     |     |     |     |  |
| 1516 | 51.06 | 1541 | 54.19 | 1566 | 57.31 | 1591 | 60.44 | 1616 | 63.56 | 1641 | 66.69 | 1666 | 69.81 | 1691 | 72.94 | 1716 | 76.06 |     |     |     |     |     |     |  |
| 1517 | 51.19 | 1542 | 54.31 | 1567 | 57.44 | 1592 | 60.56 | 1617 | 63.69 | 1642 | 66.81 | 1667 | 69.94 | 1692 | 73.06 | 1717 | 76.19 |     |     |     |     |     |     |  |
| 1518 | 51.31 | 1543 | 54.44 | 1568 | 57.56 | 1593 | 60.69 | 1618 | 63.81 | 1643 | 66.94 | 1668 | 70.06 | 1693 | 73.19 | 1718 | 76.31 |     |     |     |     |     |     |  |
| 1519 | 51.44 | 1544 | 54.56 | 1569 | 57.69 | 1594 | 60.81 | 1619 | 63.94 | 1644 | 67.06 | 1669 | 70.19 | 1694 | 73.31 | 1719 | 76.44 |     |     |     |     |     |     |  |
| 1520 | 51.56 | 1545 | 54.69 | 1570 | 57.81 | 1595 | 60.94 | 1620 | 64.06 | 1645 | 67.19 | 1670 | 70.31 | 1695 | 73.44 | 1720 | 76.56 |     |     |     |     |     |     |  |
| 1521 | 51.69 | 1546 | 54.81 | 1571 | 57.94 | 1596 | 61.06 | 1621 | 64.19 | 1646 | 67.31 | 1671 | 70.44 | 1696 | 73.56 | 1721 | 76.69 |     |     |     |     |     |     |  |
| 1522 | 51.81 | 1547 | 54.94 | 1572 | 58.06 | 1597 | 61.19 | 1622 | 64.31 | 1647 | 67.44 | 1672 | 70.56 | 1697 | 73.69 | 1722 | 76.81 |     |     |     |     |     |     |  |
| 1523 | 51.94 | 1548 | 55.06 | 1573 | 58.19 | 1598 | 61.31 | 1623 | 64.44 | 1648 | 67.56 | 1673 | 70.69 | 1698 | 73.81 | 1723 | 76.94 |     |     |     |     |     |     |  |
| 1524 | 52.06 | 1549 | 55.19 | 1574 | 58.31 | 1599 | 61.44 | 1624 | 64.56 | 1649 | 67.69 | 1674 | 70.81 | 1699 | 73.94 | 1724 | 77.06 |     |     |     |     |     |     |  |
| 1525 | 52.19 | 1550 | 55.31 | 1575 | 58.44 | 1600 | 61.56 | 1625 | 64.69 | 1650 | 67.81 | 1675 | 70.94 | 1700 | 74.06 | 1725 | 77.19 |     |     |     |     |     |     |  |
| 1526 | 52.31 | 1551 | 55.44 | 1576 | 58.56 | 1601 | 61.69 | 1626 | 64.81 | 1651 | 67.94 | 1676 | 71.06 | 1701 | 74.19 | 1726 | 77.31 |     |     |     |     |     |     |  |

Part 1 Tax Deduction Tables

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| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |  |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|--|
| 1727 | 77.44 | 1752 | 80.56 | 1777 | 83.69 | 1802 | 86.81 | 1827 | 89.94 | 1852 | 93.06 | 1877 | 96.19 | 1902 | 99.31  | 1927 | 102.44 |     |     |     |     |     |     |     |     |  |
| 1728 | 77.56 | 1753 | 80.69 | 1778 | 83.81 | 1803 | 86.94 | 1828 | 90.06 | 1853 | 93.19 | 1878 | 96.31 | 1903 | 99.44  | 1928 | 102.56 |     |     |     |     |     |     |     |     |  |
| 1729 | 77.69 | 1754 | 80.81 | 1779 | 83.94 | 1804 | 87.06 | 1829 | 90.19 | 1854 | 93.31 | 1879 | 96.44 | 1904 | 99.56  | 1929 | 102.69 |     |     |     |     |     |     |     |     |  |
| 1730 | 77.81 | 1755 | 80.94 | 1780 | 84.06 | 1805 | 87.19 | 1830 | 90.31 | 1855 | 93.44 | 1880 | 96.56 | 1905 | 99.69  | 1930 | 102.81 |     |     |     |     |     |     |     |     |  |
| 1731 | 77.94 | 1756 | 81.06 | 1781 | 84.19 | 1806 | 87.31 | 1831 | 90.44 | 1856 | 93.56 | 1881 | 96.69 | 1906 | 99.81  | 1931 | 102.94 |     |     |     |     |     |     |     |     |  |
| 1732 | 78.06 | 1757 | 81.19 | 1782 | 84.31 | 1807 | 87.44 | 1832 | 90.56 | 1857 | 93.69 | 1882 | 96.81 | 1907 | 99.94  | 1932 | 103.06 |     |     |     |     |     |     |     |     |  |
| 1733 | 78.19 | 1758 | 81.31 | 1783 | 84.44 | 1808 | 87.56 | 1833 | 90.69 | 1858 | 93.81 | 1883 | 96.94 | 1908 | 100.06 | 1933 | 103.19 |     |     |     |     |     |     |     |     |  |
| 1734 | 78.31 | 1759 | 81.44 | 1784 | 84.56 | 1809 | 87.69 | 1834 | 90.81 | 1859 | 93.94 | 1884 | 97.06 | 1909 | 100.19 | 1934 | 103.31 |     |     |     |     |     |     |     |     |  |
| 1735 | 78.44 | 1760 | 81.56 | 1785 | 84.69 | 1810 | 87.81 | 1835 | 90.94 | 1860 | 94.06 | 1885 | 97.19 | 1910 | 100.31 | 1935 | 103.44 |     |     |     |     |     |     |     |     |  |
| 1736 | 78.56 | 1761 | 81.69 | 1786 | 84.81 | 1811 | 87.94 | 1836 | 91.06 | 1861 | 94.19 | 1886 | 97.31 | 1911 | 100.44 | 1936 | 103.56 |     |     |     |     |     |     |     |     |  |
| 1737 | 78.69 | 1762 | 81.81 | 1787 | 84.94 | 1812 | 88.06 | 1837 | 91.19 | 1862 | 94.31 | 1887 | 97.44 | 1912 | 100.56 | 1937 | 103.69 |     |     |     |     |     |     |     |     |  |
| 1738 | 78.81 | 1763 | 81.94 | 1788 | 85.06 | 1813 | 88.19 | 1838 | 91.31 | 1863 | 94.44 | 1888 | 97.56 | 1913 | 100.69 | 1938 | 103.81 |     |     |     |     |     |     |     |     |  |
| 1739 | 78.94 | 1764 | 82.06 | 1789 | 85.19 | 1814 | 88.31 | 1839 | 91.44 | 1864 | 94.56 | 1889 | 97.69 | 1914 | 100.81 | 1939 | 103.94 |     |     |     |     |     |     |     |     |  |
| 1740 | 79.06 | 1765 | 82.19 | 1790 | 85.31 | 1815 | 88.44 | 1840 | 91.56 | 1865 | 94.69 | 1890 | 97.81 | 1915 | 100.94 | 1940 | 104.06 |     |     |     |     |     |     |     |     |  |
| 1741 | 79.19 | 1766 | 82.31 | 1791 | 85.44 | 1816 | 88.56 | 1841 | 91.69 | 1866 | 94.81 | 1891 | 97.94 | 1916 | 101.06 | 1941 | 104.19 |     |     |     |     |     |     |     |     |  |
| 1742 | 79.31 | 1767 | 82.44 | 1792 | 85.56 | 1817 | 88.69 | 1842 | 91.81 | 1867 | 94.94 | 1892 | 98.06 | 1917 | 101.19 | 1942 | 104.31 |     |     |     |     |     |     |     |     |  |
| 1743 | 79.44 | 1768 | 82.56 | 1793 | 85.69 | 1818 | 88.81 | 1843 | 91.94 | 1868 | 95.06 | 1893 | 98.19 | 1918 | 101.31 | 1943 | 104.44 |     |     |     |     |     |     |     |     |  |
| 1744 | 79.56 | 1769 | 82.69 | 1794 | 85.81 | 1819 | 88.94 | 1844 | 92.06 | 1869 | 95.19 | 1894 | 98.31 | 1919 | 101.44 | 1944 | 104.56 |     |     |     |     |     |     |     |     |  |
| 1745 | 79.69 | 1770 | 82.81 | 1795 | 85.94 | 1820 | 89.06 | 1845 | 92.19 | 1870 | 95.31 | 1895 | 98.44 | 1920 | 101.56 | 1945 | 104.69 |     |     |     |     |     |     |     |     |  |
| 1746 | 79.81 | 1771 | 82.94 | 1796 | 86.06 | 1821 | 89.19 | 1846 | 92.31 | 1871 | 95.44 | 1896 | 98.56 | 1921 | 101.69 | 1946 | 104.81 |     |     |     |     |     |     |     |     |  |
| 1747 | 79.94 | 1772 | 83.06 | 1797 | 86.19 | 1822 | 89.31 | 1847 | 92.44 | 1872 | 95.56 | 1897 | 98.69 | 1922 | 101.81 | 1947 | 104.94 |     |     |     |     |     |     |     |     |  |
| 1748 | 80.06 | 1773 | 83.19 | 1798 | 86.31 | 1823 | 89.44 | 1848 | 92.56 | 1873 | 95.69 | 1898 | 98.81 | 1923 | 101.94 | 1948 | 105.06 |     |     |     |     |     |     |     |     |  |
| 1749 | 80.19 | 1774 | 83.31 | 1799 | 86.44 | 1824 | 89.56 | 1849 | 92.69 | 1874 | 95.81 | 1899 | 98.94 | 1924 | 102.06 | 1949 | 105.19 |     |     |     |     |     |     |     |     |  |
| 1750 | 80.31 | 1775 | 83.44 | 1800 | 86.56 | 1825 | 89.69 | 1850 | 92.81 | 1875 | 95.94 | 1900 | 99.06 | 1925 | 102.19 | 1950 | 105.31 |     |     |     |     |     |     |     |     |  |
| 1751 | 80.44 | 1776 | 83.56 | 1801 | 86.69 | 1826 | 89.81 | 1851 | 92.94 | 1876 | 96.06 | 1901 | 99.19 | 1926 | 102.31 | 1951 | 105.44 |     |     |     |     |     |     |     |     |  |

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

| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| 1952 | 105.56 | 1977 | 108.69 | 2002 | 111.81 | 2027 | 114.94 | 2052 | 118.06 | 2077 | 121.19 | 2102 | 125.94 | 2127 | 130.62 | 2152 | 135.31 |     |     |     |     |     |     |     |     |     |     |  |
| 1953 | 105.69 | 1978 | 108.81 | 2003 | 111.94 | 2028 | 115.06 | 2053 | 118.19 | 2078 | 121.44 | 2103 | 126.12 | 2128 | 130.81 | 2153 | 135.50 |     |     |     |     |     |     |     |     |     |     |  |
| 1954 | 105.81 | 1979 | 108.94 | 2004 | 112.06 | 2029 | 115.19 | 2054 | 118.31 | 2079 | 121.62 | 2104 | 126.31 | 2129 | 131.00 | 2154 | 135.69 |     |     |     |     |     |     |     |     |     |     |  |
| 1955 | 105.94 | 1980 | 109.06 | 2005 | 112.19 | 2030 | 115.31 | 2055 | 118.44 | 2080 | 121.81 | 2105 | 126.50 | 2130 | 131.19 | 2155 | 135.87 |     |     |     |     |     |     |     |     |     |     |  |
| 1956 | 106.06 | 1981 | 109.19 | 2006 | 112.31 | 2031 | 115.44 | 2056 | 118.56 | 2081 | 122.00 | 2106 | 126.69 | 2131 | 131.37 | 2156 | 136.06 |     |     |     |     |     |     |     |     |     |     |  |
| 1957 | 106.19 | 1982 | 109.31 | 2007 | 112.44 | 2032 | 115.56 | 2057 | 118.69 | 2082 | 122.19 | 2107 | 126.87 | 2132 | 131.56 | 2157 | 136.25 |     |     |     |     |     |     |     |     |     |     |  |
| 1958 | 106.31 | 1983 | 109.44 | 2008 | 112.56 | 2033 | 115.69 | 2058 | 118.81 | 2083 | 122.37 | 2108 | 127.06 | 2133 | 131.75 | 2158 | 136.44 |     |     |     |     |     |     |     |     |     |     |  |
| 1959 | 106.44 | 1984 | 109.56 | 2009 | 112.69 | 2034 | 115.81 | 2059 | 118.94 | 2084 | 122.56 | 2109 | 127.25 | 2134 | 131.94 | 2159 | 136.62 |     |     |     |     |     |     |     |     |     |     |  |
| 1960 | 106.56 | 1985 | 109.69 | 2010 | 112.81 | 2035 | 115.94 | 2060 | 119.06 | 2085 | 122.75 | 2110 | 127.44 | 2135 | 132.12 | 2160 | 136.81 |     |     |     |     |     |     |     |     |     |     |  |
| 1961 | 106.69 | 1986 | 109.81 | 2011 | 112.94 | 2036 | 116.06 | 2061 | 119.19 | 2086 | 122.94 | 2111 | 127.62 | 2136 | 132.31 | 2161 | 137.00 |     |     |     |     |     |     |     |     |     |     |  |
| 1962 | 106.81 | 1987 | 109.94 | 2012 | 113.06 | 2037 | 116.19 | 2062 | 119.31 | 2087 | 123.12 | 2112 | 127.81 | 2137 | 132.50 | 2162 | 137.19 |     |     |     |     |     |     |     |     |     |     |  |
| 1963 | 106.94 | 1988 | 110.06 | 2013 | 113.19 | 2038 | 116.31 | 2063 | 119.44 | 2088 | 123.31 | 2113 | 128.00 | 2138 | 132.69 | 2163 | 137.37 |     |     |     |     |     |     |     |     |     |     |  |
| 1964 | 107.06 | 1989 | 110.19 | 2014 | 113.31 | 2039 | 116.44 | 2064 | 119.56 | 2089 | 123.50 | 2114 | 128.19 | 2139 | 132.87 | 2164 | 137.56 |     |     |     |     |     |     |     |     |     |     |  |
| 1965 | 107.19 | 1990 | 110.31 | 2015 | 113.44 | 2040 | 116.56 | 2065 | 119.69 | 2090 | 123.69 | 2115 | 128.37 | 2140 | 133.06 | 2165 | 137.75 |     |     |     |     |     |     |     |     |     |     |  |
| 1966 | 107.31 | 1991 | 110.44 | 2016 | 113.56 | 2041 | 116.69 | 2066 | 119.81 | 2091 | 123.87 | 2116 | 128.56 | 2141 | 133.25 | 2166 | 137.94 |     |     |     |     |     |     |     |     |     |     |  |
| 1967 | 107.44 | 1992 | 110.56 | 2017 | 113.69 | 2042 | 116.81 | 2067 | 119.94 | 2092 | 124.06 | 2117 | 128.75 | 2142 | 133.44 | 2167 | 138.12 |     |     |     |     |     |     |     |     |     |     |  |
| 1968 | 107.56 | 1993 | 110.69 | 2018 | 113.81 | 2043 | 116.94 | 2068 | 120.06 | 2093 | 124.25 | 2118 | 128.94 | 2143 | 133.62 | 2168 | 138.31 |     |     |     |     |     |     |     |     |     |     |  |
| 1969 | 107.69 | 1994 | 110.81 | 2019 | 113.94 | 2044 | 117.06 | 2069 | 120.19 | 2094 | 124.44 | 2119 | 129.12 | 2144 | 133.81 | 2169 | 138.50 |     |     |     |     |     |     |     |     |     |     |  |
| 1970 | 107.81 | 1995 | 110.94 | 2020 | 114.06 | 2045 | 117.19 | 2070 | 120.31 | 2095 | 124.62 | 2120 | 129.31 | 2145 | 134.00 | 2170 | 138.69 |     |     |     |     |     |     |     |     |     |     |  |
| 1971 | 107.94 | 1996 | 111.06 | 2021 | 114.19 | 2046 | 117.31 | 2071 | 120.44 | 2096 | 124.81 | 2121 | 129.50 | 2146 | 134.19 | 2171 | 138.87 |     |     |     |     |     |     |     |     |     |     |  |
| 1972 | 108.06 | 1997 | 111.19 | 2022 | 114.31 | 2047 | 117.44 | 2072 | 120.56 | 2097 | 125.00 | 2122 | 129.69 | 2147 | 134.37 | 2172 | 139.06 |     |     |     |     |     |     |     |     |     |     |  |
| 1973 | 108.19 | 1998 | 111.31 | 2023 | 114.44 | 2048 | 117.56 | 2073 | 120.69 | 2098 | 125.19 | 2123 | 129.87 | 2148 | 134.56 | 2173 | 139.25 |     |     |     |     |     |     |     |     |     |     |  |
| 1974 | 108.31 | 1999 | 111.44 | 2024 | 114.56 | 2049 | 117.69 | 2074 | 120.81 | 2099 | 125.37 | 2124 | 130.06 | 2149 | 134.75 | 2174 | 139.44 |     |     |     |     |     |     |     |     |     |     |  |
| 1975 | 108.44 | 2000 | 111.56 | 2025 | 114.69 | 2050 | 117.81 | 2075 | 120.94 | 2100 | 125.56 | 2125 | 130.25 | 2150 | 134.94 | 2175 | 139.62 |     |     |     |     |     |     |     |     |     |     |  |
| 1976 | 108.56 | 2001 | 111.69 | 2026 | 114.81 | 2051 | 117.94 | 2076 | 121.06 | 2101 | 125.75 | 2126 | 130.44 | 2151 | 135.12 | 2176 | 139.81 |     |     |     |     |     |     |     |     |     |     |  |



Part 1 Tax Deduction Tables

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

| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 2177 | 140.00 | 2202 | 144.69 | 2227 | 149.37 | 2252 | 154.06 | 2277 | 158.75 | 2302 | 163.44 | 2327 | 168.12 | 2352 | 172.81 | 2377 | 177.50 |     |     |
| 2178 | 140.19 | 2203 | 144.87 | 2228 | 149.56 | 2253 | 154.25 | 2278 | 158.94 | 2303 | 163.62 | 2328 | 168.31 | 2353 | 173.00 | 2378 | 177.69 |     |     |
| 2179 | 140.37 | 2204 | 145.06 | 2229 | 149.75 | 2254 | 154.44 | 2279 | 159.12 | 2304 | 163.81 | 2329 | 168.50 | 2354 | 173.19 | 2379 | 177.87 |     |     |
| 2180 | 140.56 | 2205 | 145.25 | 2230 | 149.94 | 2255 | 154.62 | 2280 | 159.31 | 2305 | 164.00 | 2330 | 168.69 | 2355 | 173.37 | 2380 | 178.06 |     |     |
| 2181 | 140.75 | 2206 | 145.44 | 2231 | 150.12 | 2256 | 154.81 | 2281 | 159.50 | 2306 | 164.19 | 2331 | 168.87 | 2356 | 173.56 | 2381 | 178.25 |     |     |
| 2182 | 140.94 | 2207 | 145.62 | 2232 | 150.31 | 2257 | 155.00 | 2282 | 159.69 | 2307 | 164.37 | 2332 | 169.06 | 2357 | 173.75 | 2382 | 178.44 |     |     |
| 2183 | 141.12 | 2208 | 145.81 | 2233 | 150.50 | 2258 | 155.19 | 2283 | 159.87 | 2308 | 164.56 | 2333 | 169.25 | 2358 | 173.94 | 2383 | 178.62 |     |     |
| 2184 | 141.31 | 2209 | 146.00 | 2234 | 150.69 | 2259 | 155.37 | 2284 | 160.06 | 2309 | 164.75 | 2334 | 169.44 | 2359 | 174.12 | 2384 | 178.81 |     |     |
| 2185 | 141.50 | 2210 | 146.19 | 2235 | 150.87 | 2260 | 155.56 | 2285 | 160.25 | 2310 | 164.94 | 2335 | 169.62 | 2360 | 174.31 | 2385 | 179.00 |     |     |
| 2186 | 141.69 | 2211 | 146.37 | 2236 | 151.06 | 2261 | 155.75 | 2286 | 160.44 | 2311 | 165.12 | 2336 | 169.81 | 2361 | 174.50 | 2386 | 179.19 |     |     |
| 2187 | 141.87 | 2212 | 146.56 | 2237 | 151.25 | 2262 | 155.94 | 2287 | 160.62 | 2312 | 165.31 | 2337 | 170.00 | 2362 | 174.69 | 2387 | 179.37 |     |     |
| 2188 | 142.06 | 2213 | 146.75 | 2238 | 151.44 | 2263 | 156.12 | 2288 | 160.81 | 2313 | 165.50 | 2338 | 170.19 | 2363 | 174.87 | 2388 | 179.56 |     |     |
| 2189 | 142.25 | 2214 | 146.94 | 2239 | 151.62 | 2264 | 156.31 | 2289 | 161.00 | 2314 | 165.69 | 2339 | 170.37 | 2364 | 175.06 | 2389 | 179.75 |     |     |
| 2190 | 142.44 | 2215 | 147.12 | 2240 | 151.81 | 2265 | 156.50 | 2290 | 161.19 | 2315 | 165.87 | 2340 | 170.56 | 2365 | 175.25 | 2390 | 179.94 |     |     |
| 2191 | 142.62 | 2216 | 147.31 | 2241 | 152.00 | 2266 | 156.69 | 2291 | 161.37 | 2316 | 166.06 | 2341 | 170.75 | 2366 | 175.44 | 2391 | 180.12 |     |     |
| 2192 | 142.81 | 2217 | 147.50 | 2242 | 152.19 | 2267 | 156.87 | 2292 | 161.56 | 2317 | 166.25 | 2342 | 170.94 | 2367 | 175.62 | 2392 | 180.31 |     |     |
| 2193 | 143.00 | 2218 | 147.69 | 2243 | 152.37 | 2268 | 157.06 | 2293 | 161.75 | 2318 | 166.44 | 2343 | 171.12 | 2368 | 175.81 | 2393 | 180.50 |     |     |
| 2194 | 143.19 | 2219 | 147.87 | 2244 | 152.56 | 2269 | 157.25 | 2294 | 161.94 | 2319 | 166.62 | 2344 | 171.31 | 2369 | 176.00 | 2394 | 180.69 |     |     |
| 2195 | 143.37 | 2220 | 148.06 | 2245 | 152.75 | 2270 | 157.44 | 2295 | 162.12 | 2320 | 166.81 | 2345 | 171.50 | 2370 | 176.19 | 2395 | 180.87 |     |     |
| 2196 | 143.56 | 2221 | 148.25 | 2246 | 152.94 | 2271 | 157.62 | 2296 | 162.31 | 2321 | 167.00 | 2346 | 171.69 | 2371 | 176.37 | 2396 | 181.06 |     |     |
| 2197 | 143.75 | 2222 | 148.44 | 2247 | 153.12 | 2272 | 157.81 | 2297 | 162.50 | 2322 | 167.19 | 2347 | 171.87 | 2372 | 176.56 | 2397 | 181.25 |     |     |
| 2198 | 143.94 | 2223 | 148.62 | 2248 | 153.31 | 2273 | 158.00 | 2298 | 162.69 | 2323 | 167.37 | 2348 | 172.06 | 2373 | 176.75 | 2398 | 181.44 |     |     |
| 2199 | 144.12 | 2224 | 148.81 | 2249 | 153.50 | 2274 | 158.19 | 2299 | 162.87 | 2324 | 167.56 | 2349 | 172.25 | 2374 | 176.94 | 2399 | 181.62 |     |     |
| 2200 | 144.31 | 2225 | 149.00 | 2250 | 153.69 | 2275 | 158.37 | 2300 | 163.06 | 2325 | 167.75 | 2350 | 172.44 | 2375 | 177.12 | 2400 | 181.81 |     |     |
| 2201 | 144.50 | 2226 | 149.19 | 2251 | 153.87 | 2276 | 158.56 | 2301 | 163.25 | 2326 | 167.94 | 2351 | 172.62 | 2376 | 177.31 | 2401 | 182.00 |     |     |



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

| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|
| 2402 | 182.19 | 2427 | 186.87 | 2452 | 191.56 | 2477 | 196.25 | 2502 | 200.94 | 2527 | 205.62 | 2552 | 210.31 | 2577 | 215.00 | 2602 | 219.69 |     |     |     |     |     |     |     |     |
| 2403 | 182.37 | 2428 | 187.06 | 2453 | 191.75 | 2478 | 196.44 | 2503 | 201.12 | 2528 | 205.81 | 2553 | 210.50 | 2578 | 215.19 | 2603 | 219.87 |     |     |     |     |     |     |     |     |
| 2404 | 182.56 | 2429 | 187.25 | 2454 | 191.94 | 2479 | 196.62 | 2504 | 201.31 | 2529 | 206.00 | 2554 | 210.69 | 2579 | 215.37 | 2604 | 220.06 |     |     |     |     |     |     |     |     |
| 2405 | 182.75 | 2430 | 187.44 | 2455 | 192.12 | 2480 | 196.81 | 2505 | 201.50 | 2530 | 206.19 | 2555 | 210.87 | 2580 | 215.56 | 2605 | 220.25 |     |     |     |     |     |     |     |     |
| 2406 | 182.94 | 2431 | 187.62 | 2456 | 192.31 | 2481 | 197.00 | 2506 | 201.69 | 2531 | 206.37 | 2556 | 211.06 | 2581 | 215.75 | 2606 | 220.44 |     |     |     |     |     |     |     |     |
| 2407 | 183.12 | 2432 | 187.81 | 2457 | 192.50 | 2482 | 197.19 | 2507 | 201.87 | 2532 | 206.56 | 2557 | 211.25 | 2582 | 215.94 | 2607 | 220.62 |     |     |     |     |     |     |     |     |
| 2408 | 183.31 | 2433 | 188.00 | 2458 | 192.69 | 2483 | 197.37 | 2508 | 202.06 | 2533 | 206.75 | 2558 | 211.44 | 2583 | 216.12 | 2608 | 220.81 |     |     |     |     |     |     |     |     |
| 2409 | 183.50 | 2434 | 188.19 | 2459 | 192.87 | 2484 | 197.56 | 2509 | 202.25 | 2534 | 206.94 | 2559 | 211.62 | 2584 | 216.31 | 2609 | 221.00 |     |     |     |     |     |     |     |     |
| 2410 | 183.69 | 2435 | 188.37 | 2460 | 193.06 | 2485 | 197.75 | 2510 | 202.44 | 2535 | 207.12 | 2560 | 211.81 | 2585 | 216.50 | 2610 | 221.19 |     |     |     |     |     |     |     |     |
| 2411 | 183.87 | 2436 | 188.56 | 2461 | 193.25 | 2486 | 197.94 | 2511 | 202.62 | 2536 | 207.31 | 2561 | 212.00 | 2586 | 216.69 | 2611 | 221.37 |     |     |     |     |     |     |     |     |
| 2412 | 184.06 | 2437 | 188.75 | 2462 | 193.44 | 2487 | 198.12 | 2512 | 202.81 | 2537 | 207.50 | 2562 | 212.19 | 2587 | 216.87 | 2612 | 221.56 |     |     |     |     |     |     |     |     |
| 2413 | 184.25 | 2438 | 188.94 | 2463 | 193.62 | 2488 | 198.31 | 2513 | 203.00 | 2538 | 207.69 | 2563 | 212.37 | 2588 | 217.06 | 2613 | 221.75 |     |     |     |     |     |     |     |     |
| 2414 | 184.44 | 2439 | 189.12 | 2464 | 193.81 | 2489 | 198.50 | 2514 | 203.19 | 2539 | 207.87 | 2564 | 212.56 | 2589 | 217.25 | 2614 | 221.94 |     |     |     |     |     |     |     |     |
| 2415 | 184.62 | 2440 | 189.31 | 2465 | 194.00 | 2490 | 198.69 | 2515 | 203.37 | 2540 | 208.06 | 2565 | 212.75 | 2590 | 217.44 | 2615 | 222.12 |     |     |     |     |     |     |     |     |
| 2416 | 184.81 | 2441 | 189.50 | 2466 | 194.19 | 2491 | 198.87 | 2516 | 203.56 | 2541 | 208.25 | 2566 | 212.94 | 2591 | 217.62 | 2616 | 222.31 |     |     |     |     |     |     |     |     |
| 2417 | 185.00 | 2442 | 189.69 | 2467 | 194.37 | 2492 | 199.06 | 2517 | 203.75 | 2542 | 208.44 | 2567 | 213.12 | 2592 | 217.81 | 2617 | 222.50 |     |     |     |     |     |     |     |     |
| 2418 | 185.19 | 2443 | 189.87 | 2468 | 194.56 | 2493 | 199.25 | 2518 | 203.94 | 2543 | 208.62 | 2568 | 213.31 | 2593 | 218.00 | 2618 | 222.69 |     |     |     |     |     |     |     |     |
| 2419 | 185.37 | 2444 | 190.06 | 2469 | 194.75 | 2494 | 199.44 | 2519 | 204.12 | 2544 | 208.81 | 2569 | 213.50 | 2594 | 218.19 | 2619 | 222.87 |     |     |     |     |     |     |     |     |
| 2420 | 185.56 | 2445 | 190.25 | 2470 | 194.94 | 2495 | 199.62 | 2520 | 204.31 | 2545 | 209.00 | 2570 | 213.69 | 2595 | 218.37 | 2620 | 223.06 |     |     |     |     |     |     |     |     |
| 2421 | 185.75 | 2446 | 190.44 | 2471 | 195.12 | 2496 | 199.81 | 2521 | 204.50 | 2546 | 209.19 | 2571 | 213.87 | 2596 | 218.56 | 2621 | 223.25 |     |     |     |     |     |     |     |     |
| 2422 | 185.94 | 2447 | 190.62 | 2472 | 195.31 | 2497 | 200.00 | 2522 | 204.69 | 2547 | 209.37 | 2572 | 214.06 | 2597 | 218.75 | 2622 | 223.44 |     |     |     |     |     |     |     |     |
| 2423 | 186.12 | 2448 | 190.81 | 2473 | 195.50 | 2498 | 200.19 | 2523 | 204.87 | 2548 | 209.56 | 2573 | 214.25 | 2598 | 218.94 | 2623 | 223.62 |     |     |     |     |     |     |     |     |
| 2424 | 186.31 | 2449 | 191.00 | 2474 | 195.69 | 2499 | 200.37 | 2524 | 205.06 | 2549 | 209.75 | 2574 | 214.44 | 2599 | 219.12 | 2624 | 223.81 |     |     |     |     |     |     |     |     |
| 2425 | 186.50 | 2450 | 191.19 | 2475 | 195.87 | 2500 | 200.56 | 2525 | 205.25 | 2550 | 209.94 | 2575 | 214.62 | 2600 | 219.31 | 2625 | 224.00 |     |     |     |     |     |     |     |     |
| 2426 | 186.69 | 2451 | 191.37 | 2476 | 196.06 | 2501 | 200.75 | 2526 | 205.44 | 2551 | 210.12 | 2576 | 214.81 | 2601 | 219.50 | 2626 | 224.19 |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

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

| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|
| 2627 | 224.37 | 2647 | 228.12 | 2667 | 231.87 | 2687 | 235.62 | 2707 | 239.37 | 2727 | 243.12 | 2747 | 246.87 | 2767 | 250.62 |     |     |     |     |
| 2628 | 224.56 | 2648 | 228.31 | 2668 | 232.06 | 2688 | 235.81 | 2708 | 239.56 | 2728 | 243.31 | 2748 | 247.06 | 2768 | 250.81 |     |     |     |     |
| 2629 | 224.75 | 2649 | 228.50 | 2669 | 232.25 | 2689 | 236.00 | 2709 | 239.75 | 2729 | 243.50 | 2749 | 247.25 | 2769 | 251.00 |     |     |     |     |
| 2630 | 224.94 | 2650 | 228.69 | 2670 | 232.44 | 2690 | 236.19 | 2710 | 239.94 | 2730 | 243.69 | 2750 | 247.44 |      |        |     |     |     |     |
| 2631 | 225.12 | 2651 | 228.87 | 2671 | 232.62 | 2691 | 236.37 | 2711 | 240.12 | 2731 | 243.87 | 2751 | 247.62 |      |        |     |     |     |     |
| 2632 | 225.31 | 2652 | 229.06 | 2672 | 232.81 | 2692 | 236.56 | 2712 | 240.31 | 2732 | 244.06 | 2752 | 247.81 |      |        |     |     |     |     |
| 2633 | 225.50 | 2653 | 229.25 | 2673 | 233.00 | 2693 | 236.75 | 2713 | 240.50 | 2733 | 244.25 | 2753 | 248.00 |      |        |     |     |     |     |
| 2634 | 225.69 | 2654 | 229.44 | 2674 | 233.19 | 2694 | 236.94 | 2714 | 240.69 | 2734 | 244.44 | 2754 | 248.19 |      |        |     |     |     |     |
| 2635 | 225.87 | 2655 | 229.62 | 2675 | 233.37 | 2695 | 237.12 | 2715 | 240.87 | 2735 | 244.62 | 2755 | 248.37 |      |        |     |     |     |     |
| 2636 | 226.06 | 2656 | 229.81 | 2676 | 233.56 | 2696 | 237.31 | 2716 | 241.06 | 2736 | 244.81 | 2756 | 248.56 |      |        |     |     |     |     |
| 2637 | 226.25 | 2657 | 230.00 | 2677 | 233.75 | 2697 | 237.50 | 2717 | 241.25 | 2737 | 245.00 | 2757 | 248.75 |      |        |     |     |     |     |
| 2638 | 226.44 | 2658 | 230.19 | 2678 | 233.94 | 2698 | 237.69 | 2718 | 241.44 | 2738 | 245.19 | 2758 | 248.94 |      |        |     |     |     |     |
| 2639 | 226.62 | 2659 | 230.37 | 2679 | 234.12 | 2699 | 237.87 | 2719 | 241.62 | 2739 | 245.37 | 2759 | 249.12 |      |        |     |     |     |     |
| 2640 | 226.81 | 2660 | 230.56 | 2680 | 234.31 | 2700 | 238.06 | 2720 | 241.81 | 2740 | 245.56 | 2760 | 249.31 |      |        |     |     |     |     |
| 2641 | 227.00 | 2661 | 230.75 | 2681 | 234.50 | 2701 | 238.25 | 2721 | 242.00 | 2741 | 245.75 | 2761 | 249.50 |      |        |     |     |     |     |
| 2642 | 227.19 | 2662 | 230.94 | 2682 | 234.69 | 2702 | 238.44 | 2722 | 242.19 | 2742 | 245.94 | 2762 | 249.69 |      |        |     |     |     |     |
| 2643 | 227.37 | 2663 | 231.12 | 2683 | 234.87 | 2703 | 238.62 | 2723 | 242.37 | 2743 | 246.12 | 2763 | 249.87 |      |        |     |     |     |     |
| 2644 | 227.56 | 2664 | 231.31 | 2684 | 235.06 | 2704 | 238.81 | 2724 | 242.56 | 2744 | 246.31 | 2764 | 250.06 |      |        |     |     |     |     |
| 2645 | 227.75 | 2665 | 231.50 | 2685 | 235.25 | 2705 | 239.00 | 2725 | 242.75 | 2745 | 246.50 | 2765 | 250.25 |      |        |     |     |     |     |
| 2646 | 227.94 | 2666 | 231.69 | 2686 | 235.44 | 2706 | 239.19 | 2726 | 242.94 | 2746 | 246.69 | 2766 | 250.44 |      |        |     |     |     |     |

**AND ADD 25% OF ANY AMOUNT IN EXCESS OF P2 769.00**

## TAX DEDUCTION TABLES

For Resident employees Paid monthly

### THIS TABLE 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.

A. 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  | REM | TAX |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----|-----|
| 3000 | 0.00 | 3020 | 1.00 | 3040 | 2.00 | 3060 | 3.00 | 3080 | 4.00 | 3100 | 5.00 | 3120 | 6.00 | 3140 | 7.00 | 3160 | 8.00 |     |     |
| 3001 | 0.05 | 3021 | 1.05 | 3041 | 2.05 | 3061 | 3.05 | 3081 | 4.05 | 3101 | 5.05 | 3121 | 6.05 | 3141 | 7.05 | 3161 | 8.05 |     |     |
| 3002 | 0.10 | 3022 | 1.10 | 3042 | 2.10 | 3062 | 3.10 | 3082 | 4.10 | 3102 | 5.10 | 3122 | 6.10 | 3142 | 7.10 | 3162 | 8.10 |     |     |
| 3003 | 0.15 | 3023 | 1.15 | 3043 | 2.15 | 3063 | 3.15 | 3083 | 4.15 | 3103 | 5.15 | 3123 | 6.15 | 3143 | 7.15 | 3163 | 8.15 |     |     |
| 3004 | 0.20 | 3024 | 1.20 | 3044 | 2.20 | 3064 | 3.20 | 3084 | 4.20 | 3104 | 5.20 | 3124 | 6.20 | 3144 | 7.20 | 3164 | 8.20 |     |     |
| 3005 | 0.25 | 3025 | 1.25 | 3045 | 2.25 | 3065 | 3.25 | 3085 | 4.25 | 3105 | 5.25 | 3125 | 6.25 | 3145 | 7.25 | 3165 | 8.25 |     |     |
| 3006 | 0.30 | 3026 | 1.30 | 3046 | 2.30 | 3066 | 3.30 | 3086 | 4.30 | 3106 | 5.30 | 3126 | 6.30 | 3146 | 7.30 | 3166 | 8.30 |     |     |
| 3007 | 0.35 | 3027 | 1.35 | 3047 | 2.35 | 3067 | 3.35 | 3087 | 4.35 | 3107 | 5.35 | 3127 | 6.35 | 3147 | 7.35 | 3167 | 8.35 |     |     |
| 3008 | 0.40 | 3028 | 1.40 | 3048 | 2.40 | 3068 | 3.40 | 3088 | 4.40 | 3108 | 5.40 | 3128 | 6.40 | 3148 | 7.40 | 3168 | 8.40 |     |     |
| 3009 | 0.45 | 3029 | 1.45 | 3049 | 2.45 | 3069 | 3.45 | 3089 | 4.45 | 3109 | 5.45 | 3129 | 6.45 | 3149 | 7.45 | 3169 | 8.45 |     |     |
| 3010 | 0.50 | 3030 | 1.50 | 3050 | 2.50 | 3070 | 3.50 | 3090 | 4.50 | 3110 | 5.50 | 3130 | 6.50 | 3150 | 7.50 | 3170 | 8.50 |     |     |
| 3011 | 0.55 | 3031 | 1.55 | 3051 | 2.55 | 3071 | 3.55 | 3091 | 4.55 | 3111 | 5.55 | 3131 | 6.55 | 3151 | 7.55 | 3171 | 8.55 |     |     |
| 3012 | 0.60 | 3032 | 1.60 | 3052 | 2.60 | 3072 | 3.60 | 3092 | 4.60 | 3112 | 5.60 | 3132 | 6.60 | 3152 | 7.60 | 3172 | 8.60 |     |     |
| 3013 | 0.65 | 3033 | 1.65 | 3053 | 2.65 | 3073 | 3.65 | 3093 | 4.65 | 3113 | 5.65 | 3133 | 6.65 | 3153 | 7.65 | 3173 | 8.65 |     |     |
| 3014 | 0.70 | 3034 | 1.70 | 3054 | 2.70 | 3074 | 3.70 | 3094 | 4.70 | 3114 | 5.70 | 3134 | 6.70 | 3154 | 7.70 | 3174 | 8.70 |     |     |
| 3015 | 0.75 | 3035 | 1.75 | 3055 | 2.75 | 3075 | 3.75 | 3095 | 4.75 | 3115 | 5.75 | 3135 | 6.75 | 3155 | 7.75 | 3175 | 8.75 |     |     |
| 3016 | 0.80 | 3036 | 1.80 | 3056 | 2.80 | 3076 | 3.80 | 3096 | 4.80 | 3116 | 5.80 | 3136 | 6.80 | 3156 | 7.80 | 3176 | 8.80 |     |     |
| 3017 | 0.85 | 3037 | 1.85 | 3057 | 2.85 | 3077 | 3.85 | 3097 | 4.85 | 3117 | 5.85 | 3137 | 6.85 | 3157 | 7.85 | 3177 | 8.85 |     |     |
| 3018 | 0.90 | 3038 | 1.90 | 3058 | 2.90 | 3078 | 3.90 | 3098 | 4.90 | 3118 | 5.90 | 3138 | 6.90 | 3158 | 7.90 | 3178 | 8.90 |     |     |
| 3019 | 0.95 | 3039 | 1.95 | 3059 | 2.95 | 3079 | 3.95 | 3099 | 4.95 | 3119 | 5.95 | 3139 | 6.95 | 3159 | 7.95 | 3179 | 8.95 |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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   | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|
| 3180 | 9.00  | 3205 | 10.25 | 3230 | 11.50 | 3255 | 12.75 | 3280 | 14.00 | 3305 | 15.25 | 3330 | 16.50 | 3355 | 17.75 | 3380 | 19.00 |     |     |
| 3181 | 9.05  | 3206 | 10.30 | 3231 | 11.55 | 3256 | 12.80 | 3281 | 14.05 | 3306 | 15.30 | 3331 | 16.55 | 3356 | 17.80 | 3381 | 19.05 |     |     |
| 3182 | 9.10  | 3207 | 10.35 | 3232 | 11.60 | 3257 | 12.85 | 3282 | 14.10 | 3307 | 15.35 | 3332 | 16.60 | 3357 | 17.85 | 3382 | 19.10 |     |     |
| 3183 | 9.15  | 3208 | 10.40 | 3233 | 11.65 | 3258 | 12.90 | 3283 | 14.15 | 3308 | 15.40 | 3333 | 16.65 | 3358 | 17.90 | 3383 | 19.15 |     |     |
| 3184 | 9.20  | 3209 | 10.45 | 3234 | 11.70 | 3259 | 12.95 | 3284 | 14.20 | 3309 | 15.45 | 3334 | 16.70 | 3359 | 17.95 | 3384 | 19.20 |     |     |
| 3185 | 9.25  | 3210 | 10.50 | 3235 | 11.75 | 3260 | 13.00 | 3285 | 14.25 | 3310 | 15.50 | 3335 | 16.75 | 3360 | 18.00 | 3385 | 19.25 |     |     |
| 3186 | 9.30  | 3211 | 10.55 | 3236 | 11.80 | 3261 | 13.05 | 3286 | 14.30 | 3311 | 15.55 | 3336 | 16.80 | 3361 | 18.05 | 3386 | 19.30 |     |     |
| 3187 | 9.35  | 3212 | 10.60 | 3237 | 11.85 | 3262 | 13.10 | 3287 | 14.35 | 3312 | 15.60 | 3337 | 16.85 | 3362 | 18.10 | 3387 | 19.35 |     |     |
| 3188 | 9.40  | 3213 | 10.65 | 3238 | 11.90 | 3263 | 13.15 | 3288 | 14.40 | 3313 | 15.65 | 3338 | 16.90 | 3363 | 18.15 | 3388 | 19.40 |     |     |
| 3189 | 9.45  | 3214 | 10.70 | 3239 | 11.95 | 3264 | 13.20 | 3289 | 14.45 | 3314 | 15.70 | 3339 | 16.95 | 3364 | 18.20 | 3389 | 19.45 |     |     |
| 3190 | 9.50  | 3215 | 10.75 | 3240 | 12.00 | 3265 | 13.25 | 3290 | 14.50 | 3315 | 15.75 | 3340 | 17.00 | 3365 | 18.25 | 3390 | 19.50 |     |     |
| 3191 | 9.55  | 3216 | 10.80 | 3241 | 12.05 | 3266 | 13.30 | 3291 | 14.55 | 3316 | 15.80 | 3341 | 17.05 | 3366 | 18.30 | 3391 | 19.55 |     |     |
| 3192 | 9.60  | 3217 | 10.85 | 3242 | 12.10 | 3267 | 13.35 | 3292 | 14.60 | 3317 | 15.85 | 3342 | 17.10 | 3367 | 18.35 | 3392 | 19.60 |     |     |
| 3193 | 9.65  | 3218 | 10.90 | 3243 | 12.15 | 3268 | 13.40 | 3293 | 14.65 | 3318 | 15.90 | 3343 | 17.15 | 3368 | 18.40 | 3393 | 19.65 |     |     |
| 3194 | 9.70  | 3219 | 10.95 | 3244 | 12.20 | 3269 | 13.45 | 3294 | 14.70 | 3319 | 15.95 | 3344 | 17.20 | 3369 | 18.45 | 3394 | 19.70 |     |     |
| 3195 | 9.75  | 3220 | 11.00 | 3245 | 12.25 | 3270 | 13.50 | 3295 | 14.75 | 3320 | 16.00 | 3345 | 17.25 | 3370 | 18.50 | 3395 | 19.75 |     |     |
| 3196 | 9.80  | 3221 | 11.05 | 3246 | 12.30 | 3271 | 13.55 | 3296 | 14.80 | 3321 | 16.05 | 3346 | 17.30 | 3371 | 18.55 | 3396 | 19.80 |     |     |
| 3197 | 9.85  | 3222 | 11.10 | 3247 | 12.35 | 3272 | 13.60 | 3297 | 14.85 | 3322 | 16.10 | 3347 | 17.35 | 3372 | 18.60 | 3397 | 19.85 |     |     |
| 3198 | 9.90  | 3223 | 11.15 | 3248 | 12.40 | 3273 | 13.65 | 3298 | 14.90 | 3323 | 16.15 | 3348 | 17.40 | 3373 | 18.65 | 3398 | 19.90 |     |     |
| 3199 | 9.95  | 3224 | 11.20 | 3249 | 12.45 | 3274 | 13.70 | 3299 | 14.95 | 3324 | 16.20 | 3349 | 17.45 | 3374 | 18.70 | 3399 | 19.95 |     |     |
| 3200 | 10.00 | 3225 | 11.25 | 3250 | 12.50 | 3275 | 13.75 | 3300 | 15.00 | 3325 | 16.25 | 3350 | 17.50 | 3375 | 18.75 | 3400 | 20.00 |     |     |
| 3201 | 10.05 | 3226 | 11.30 | 3251 | 12.55 | 3276 | 13.80 | 3301 | 15.05 | 3326 | 16.30 | 3351 | 17.55 | 3376 | 18.80 | 3401 | 20.05 |     |     |
| 3202 | 10.10 | 3227 | 11.35 | 3252 | 12.60 | 3277 | 13.85 | 3302 | 15.10 | 3327 | 16.35 | 3352 | 17.60 | 3377 | 18.85 | 3402 | 20.10 |     |     |
| 3203 | 10.15 | 3228 | 11.40 | 3253 | 12.65 | 3278 | 13.90 | 3303 | 15.15 | 3328 | 16.40 | 3353 | 17.65 | 3378 | 18.90 | 3403 | 20.15 |     |     |
| 3204 | 10.20 | 3229 | 11.45 | 3254 | 12.70 | 3279 | 13.95 | 3304 | 15.20 | 3329 | 16.45 | 3354 | 17.70 | 3379 | 18.95 | 3404 | 20.20 |     |     |

THIS TABLE 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   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   |      |       |      |       |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|
| 3405 | 20.25 | 3430 | 21.50 | 3455 | 22.75 | 3480 | 24.00 | 3505 | 25.25 | 3530 | 26.50 | 3555 | 27.75 | 3580 | 29.00 | 3605 | 29.00 | 3580 | 27.75 | 3555 | 26.50 | 3530 | 25.25 | 3505 | 24.00 | 3480 | 22.75 | 3455 | 21.50 | 3430 | 20.25 |
| 3406 | 20.30 | 3431 | 21.55 | 3456 | 22.80 | 3481 | 24.05 | 3506 | 25.30 | 3531 | 26.55 | 3556 | 27.80 | 3581 | 29.05 | 3606 | 29.05 | 3581 | 27.80 | 3556 | 26.55 | 3531 | 25.30 | 3506 | 24.05 | 3481 | 22.80 | 3456 | 21.55 | 3431 | 20.30 |
| 3407 | 20.35 | 3432 | 21.60 | 3457 | 22.85 | 3482 | 24.10 | 3507 | 25.35 | 3532 | 26.60 | 3557 | 27.85 | 3582 | 29.10 | 3607 | 29.10 | 3582 | 27.85 | 3557 | 26.60 | 3532 | 25.35 | 3507 | 24.10 | 3482 | 22.85 | 3457 | 21.60 | 3432 | 20.35 |
| 3408 | 20.40 | 3433 | 21.65 | 3458 | 22.90 | 3483 | 24.15 | 3508 | 25.40 | 3533 | 26.65 | 3558 | 27.90 | 3583 | 29.15 | 3608 | 29.15 | 3583 | 27.90 | 3558 | 26.65 | 3533 | 25.40 | 3508 | 24.15 | 3483 | 22.90 | 3458 | 21.65 | 3433 | 20.40 |
| 3409 | 20.45 | 3434 | 21.70 | 3459 | 22.95 | 3484 | 24.20 | 3509 | 25.45 | 3534 | 26.70 | 3559 | 27.95 | 3584 | 29.20 | 3609 | 29.20 | 3584 | 27.95 | 3559 | 26.70 | 3534 | 25.45 | 3509 | 24.20 | 3484 | 22.95 | 3459 | 21.70 | 3434 | 20.45 |
| 3410 | 20.50 | 3435 | 21.75 | 3460 | 23.00 | 3485 | 24.25 | 3510 | 25.50 | 3535 | 26.75 | 3560 | 28.00 | 3585 | 29.25 | 3610 | 29.25 | 3585 | 28.00 | 3560 | 26.75 | 3535 | 25.50 | 3510 | 24.25 | 3485 | 23.00 | 3460 | 21.75 | 3435 | 20.50 |
| 3411 | 20.55 | 3436 | 21.80 | 3461 | 23.05 | 3486 | 24.30 | 3511 | 25.55 | 3536 | 26.80 | 3561 | 28.05 | 3586 | 29.30 | 3611 | 29.30 | 3586 | 28.05 | 3561 | 26.80 | 3536 | 25.55 | 3511 | 24.30 | 3486 | 23.05 | 3461 | 21.80 | 3436 | 20.55 |
| 3412 | 20.60 | 3437 | 21.85 | 3462 | 23.10 | 3487 | 24.35 | 3512 | 25.60 | 3537 | 26.85 | 3562 | 28.10 | 3587 | 29.35 | 3612 | 29.35 | 3587 | 28.10 | 3562 | 26.85 | 3537 | 25.60 | 3512 | 24.35 | 3487 | 23.10 | 3462 | 21.85 | 3437 | 20.60 |
| 3413 | 20.65 | 3438 | 21.90 | 3463 | 23.15 | 3488 | 24.40 | 3513 | 25.65 | 3538 | 26.90 | 3563 | 28.15 | 3588 | 29.40 | 3613 | 29.40 | 3588 | 28.15 | 3563 | 26.90 | 3538 | 25.65 | 3513 | 24.40 | 3488 | 23.15 | 3463 | 21.90 | 3438 | 20.65 |
| 3414 | 20.70 | 3439 | 21.95 | 3464 | 23.20 | 3489 | 24.45 | 3514 | 25.70 | 3539 | 26.95 | 3564 | 28.20 | 3589 | 29.45 | 3614 | 29.45 | 3589 | 28.20 | 3564 | 26.95 | 3539 | 25.70 | 3514 | 24.45 | 3489 | 23.20 | 3464 | 21.95 | 3439 | 20.70 |
| 3415 | 20.75 | 3440 | 22.00 | 3465 | 23.25 | 3490 | 24.50 | 3515 | 25.75 | 3540 | 27.00 | 3565 | 28.25 | 3590 | 29.50 | 3615 | 29.50 | 3590 | 28.25 | 3565 | 27.00 | 3540 | 25.75 | 3515 | 24.50 | 3490 | 23.25 | 3465 | 22.00 | 3440 | 20.75 |
| 3416 | 20.80 | 3441 | 22.05 | 3466 | 23.30 | 3491 | 24.55 | 3516 | 25.80 | 3541 | 27.05 | 3566 | 28.30 | 3591 | 29.55 | 3616 | 29.55 | 3591 | 28.30 | 3566 | 27.05 | 3541 | 25.80 | 3516 | 24.55 | 3491 | 23.30 | 3466 | 22.05 | 3441 | 20.80 |
| 3417 | 20.85 | 3442 | 22.10 | 3467 | 23.35 | 3492 | 24.60 | 3517 | 25.85 | 3542 | 27.10 | 3567 | 28.35 | 3592 | 29.60 | 3617 | 29.60 | 3592 | 28.35 | 3567 | 27.10 | 3542 | 25.85 | 3517 | 24.60 | 3492 | 23.35 | 3467 | 22.10 | 3442 | 20.85 |
| 3418 | 20.90 | 3443 | 22.15 | 3468 | 23.40 | 3493 | 24.65 | 3518 | 25.90 | 3543 | 27.15 | 3568 | 28.40 | 3593 | 29.65 | 3618 | 29.65 | 3593 | 28.40 | 3568 | 27.15 | 3543 | 25.90 | 3518 | 24.65 | 3493 | 23.40 | 3468 | 22.15 | 3443 | 20.90 |
| 3419 | 20.95 | 3444 | 22.20 | 3469 | 23.45 | 3494 | 24.70 | 3519 | 25.95 | 3544 | 27.20 | 3569 | 28.45 | 3594 | 29.70 | 3619 | 29.70 | 3594 | 28.45 | 3569 | 27.20 | 3544 | 25.95 | 3519 | 24.70 | 3494 | 23.45 | 3469 | 22.20 | 3444 | 20.95 |
| 3420 | 21.00 | 3445 | 22.25 | 3470 | 23.50 | 3495 | 24.75 | 3520 | 26.00 | 3545 | 27.25 | 3570 | 28.50 | 3595 | 29.75 | 3620 | 31.00 | 3595 | 28.50 | 3570 | 27.25 | 3545 | 26.00 | 3520 | 24.75 | 3495 | 23.50 | 3470 | 22.25 | 3445 | 21.00 |
| 3421 | 21.05 | 3446 | 22.30 | 3471 | 23.55 | 3496 | 24.80 | 3521 | 26.05 | 3546 | 27.30 | 3571 | 28.55 | 3596 | 29.80 | 3621 | 31.05 | 3596 | 28.55 | 3571 | 27.30 | 3546 | 26.05 | 3521 | 24.80 | 3496 | 23.55 | 3471 | 22.30 | 3446 | 21.05 |
| 3422 | 21.10 | 3447 | 22.35 | 3472 | 23.60 | 3497 | 24.85 | 3522 | 26.10 | 3547 | 27.35 | 3572 | 28.60 | 3597 | 29.85 | 3622 | 31.10 | 3597 | 28.60 | 3572 | 27.35 | 3547 | 26.10 | 3522 | 24.85 | 3497 | 23.60 | 3472 | 22.35 | 3447 | 21.10 |
| 3423 | 21.15 | 3448 | 22.40 | 3473 | 23.65 | 3498 | 24.90 | 3523 | 26.15 | 3548 | 27.40 | 3573 | 28.65 | 3598 | 29.90 | 3623 | 31.15 | 3598 | 28.65 | 3573 | 27.40 | 3548 | 26.15 | 3523 | 24.90 | 3498 | 23.65 | 3473 | 22.40 | 3448 | 21.15 |
| 3424 | 21.20 | 3449 | 22.45 | 3474 | 23.70 | 3499 | 24.95 | 3524 | 26.20 | 3549 | 27.45 | 3574 | 28.70 | 3599 | 29.95 | 3624 | 31.20 | 3599 | 28.70 | 3574 | 27.45 | 3549 | 26.20 | 3524 | 24.95 | 3499 | 23.70 | 3474 | 22.45 | 3449 | 21.20 |
| 3425 | 21.25 | 3450 | 22.50 | 3475 | 23.75 | 3500 | 25.00 | 3525 | 26.25 | 3550 | 27.50 | 3575 | 28.75 | 3600 | 30.00 | 3625 | 31.25 | 3600 | 28.75 | 3575 | 27.50 | 3550 | 26.25 | 3525 | 25.00 | 3500 | 23.75 | 3475 | 22.50 | 3450 | 21.25 |
| 3426 | 21.30 | 3451 | 22.55 | 3476 | 23.80 | 3501 | 25.05 | 3526 | 26.30 | 3551 | 27.55 | 3576 | 28.80 | 3601 | 30.05 | 3626 | 31.30 | 3601 | 28.80 | 3576 | 27.55 | 3551 | 26.30 | 3526 | 25.05 | 3501 | 23.80 | 3476 | 22.55 | 3451 | 21.30 |
| 3427 | 21.35 | 3452 | 22.60 | 3477 | 23.85 | 3502 | 25.10 | 3527 | 26.35 | 3552 | 27.60 | 3577 | 28.85 | 3602 | 30.10 | 3627 | 31.35 | 3602 | 28.85 | 3577 | 27.60 | 3552 | 26.35 | 3527 | 25.10 | 3502 | 23.85 | 3477 | 22.60 | 3452 | 21.35 |
| 3428 | 21.40 | 3453 | 22.65 | 3478 | 23.90 | 3503 | 25.15 | 3528 | 26.40 | 3553 | 27.65 | 3578 | 28.90 | 3603 | 30.15 | 3628 | 31.40 | 3603 | 28.90 | 3578 | 27.65 | 3553 | 26.40 | 3528 | 25.15 | 3503 | 23.90 | 3478 | 22.65 | 3453 | 21.40 |
| 3429 | 21.45 | 3454 | 22.70 | 3479 | 23.95 | 3504 | 25.20 | 3529 | 26.45 | 3554 | 27.70 | 3579 | 28.95 | 3604 | 30.20 | 3629 | 31.45 | 3604 | 28.95 | 3579 | 27.70 | 3554 | 26.45 | 3529 | 25.20 | 3504 | 23.95 | 3479 | 22.70 | 3454 | 21.45 |

Part 1 Tax Deduction Tables

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| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX | REM | TAX |  |  |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|-----|-----|--|--|
| 3630 | 31.50 | 3655 | 32.75 | 3680 | 34.00 | 3705 | 35.25 | 3730 | 36.50 | 3755 | 37.75 | 3780 | 39.00 | 3805 | 40.25 | 3830 | 41.50 |     |     |     |     |  |  |
| 3631 | 31.55 | 3656 | 32.80 | 3681 | 34.05 | 3706 | 35.30 | 3731 | 36.55 | 3756 | 37.80 | 3781 | 39.05 | 3806 | 40.30 | 3831 | 41.55 |     |     |     |     |  |  |
| 3632 | 31.60 | 3657 | 32.85 | 3682 | 34.10 | 3707 | 35.35 | 3732 | 36.60 | 3757 | 37.85 | 3782 | 39.10 | 3807 | 40.35 | 3832 | 41.60 |     |     |     |     |  |  |
| 3633 | 31.65 | 3658 | 32.90 | 3683 | 34.15 | 3708 | 35.40 | 3733 | 36.65 | 3758 | 37.90 | 3783 | 39.15 | 3808 | 40.40 | 3833 | 41.65 |     |     |     |     |  |  |
| 3634 | 31.70 | 3659 | 32.95 | 3684 | 34.20 | 3709 | 35.45 | 3734 | 36.70 | 3759 | 37.95 | 3784 | 39.20 | 3809 | 40.45 | 3834 | 41.70 |     |     |     |     |  |  |
| 3635 | 31.75 | 3660 | 33.00 | 3685 | 34.25 | 3710 | 35.50 | 3735 | 36.75 | 3760 | 38.00 | 3785 | 39.25 | 3810 | 40.50 | 3835 | 41.75 |     |     |     |     |  |  |
| 3636 | 31.80 | 3661 | 33.05 | 3686 | 34.30 | 3711 | 35.55 | 3736 | 36.80 | 3761 | 38.05 | 3786 | 39.30 | 3811 | 40.55 | 3836 | 41.80 |     |     |     |     |  |  |
| 3637 | 31.85 | 3662 | 33.10 | 3687 | 34.35 | 3712 | 35.60 | 3737 | 36.85 | 3762 | 38.10 | 3787 | 39.35 | 3812 | 40.60 | 3837 | 41.85 |     |     |     |     |  |  |
| 3638 | 31.90 | 3663 | 33.15 | 3688 | 34.40 | 3713 | 35.65 | 3738 | 36.90 | 3763 | 38.15 | 3788 | 39.40 | 3813 | 40.65 | 3838 | 41.90 |     |     |     |     |  |  |
| 3639 | 31.95 | 3664 | 33.20 | 3689 | 34.45 | 3714 | 35.70 | 3739 | 36.95 | 3764 | 38.20 | 3789 | 39.45 | 3814 | 40.70 | 3839 | 41.95 |     |     |     |     |  |  |
| 3640 | 32.00 | 3665 | 33.25 | 3690 | 34.50 | 3715 | 35.75 | 3740 | 37.00 | 3765 | 38.25 | 3790 | 39.50 | 3815 | 40.75 | 3840 | 42.00 |     |     |     |     |  |  |
| 3641 | 32.05 | 3666 | 33.30 | 3691 | 34.55 | 3716 | 35.80 | 3741 | 37.05 | 3766 | 38.30 | 3791 | 39.55 | 3816 | 40.80 | 3841 | 42.05 |     |     |     |     |  |  |
| 3642 | 32.10 | 3667 | 33.35 | 3692 | 34.60 | 3717 | 35.85 | 3742 | 37.10 | 3767 | 38.35 | 3792 | 39.60 | 3817 | 40.85 | 3842 | 42.10 |     |     |     |     |  |  |
| 3643 | 32.15 | 3668 | 33.40 | 3693 | 34.65 | 3718 | 35.90 | 3743 | 37.15 | 3768 | 38.40 | 3793 | 39.65 | 3818 | 40.90 | 3843 | 42.15 |     |     |     |     |  |  |
| 3644 | 32.20 | 3669 | 33.45 | 3694 | 34.70 | 3719 | 35.95 | 3744 | 37.20 | 3769 | 38.45 | 3794 | 39.70 | 3819 | 40.95 | 3844 | 42.20 |     |     |     |     |  |  |
| 3645 | 32.25 | 3670 | 33.50 | 3695 | 34.75 | 3720 | 36.00 | 3745 | 37.25 | 3770 | 38.50 | 3795 | 39.75 | 3820 | 41.00 | 3845 | 42.25 |     |     |     |     |  |  |
| 3646 | 32.30 | 3671 | 33.55 | 3696 | 34.80 | 3721 | 36.05 | 3746 | 37.30 | 3771 | 38.55 | 3796 | 39.80 | 3821 | 41.05 | 3846 | 42.30 |     |     |     |     |  |  |
| 3647 | 32.35 | 3672 | 33.60 | 3697 | 34.85 | 3722 | 36.10 | 3747 | 37.35 | 3772 | 38.60 | 3797 | 39.85 | 3822 | 41.10 | 3847 | 42.35 |     |     |     |     |  |  |
| 3648 | 32.40 | 3673 | 33.65 | 3698 | 34.90 | 3723 | 36.15 | 3748 | 37.40 | 3773 | 38.65 | 3798 | 39.90 | 3823 | 41.15 | 3848 | 42.40 |     |     |     |     |  |  |
| 3649 | 32.45 | 3674 | 33.70 | 3699 | 34.95 | 3724 | 36.20 | 3749 | 37.45 | 3774 | 38.70 | 3799 | 39.95 | 3824 | 41.20 | 3849 | 42.45 |     |     |     |     |  |  |
| 3650 | 32.50 | 3675 | 33.75 | 3700 | 35.00 | 3725 | 36.25 | 3750 | 37.50 | 3775 | 38.75 | 3800 | 40.00 | 3825 | 41.25 | 3850 | 42.50 |     |     |     |     |  |  |
| 3651 | 32.55 | 3676 | 33.80 | 3701 | 35.05 | 3726 | 36.30 | 3751 | 37.55 | 3776 | 38.80 | 3801 | 40.05 | 3826 | 41.30 | 3851 | 42.55 |     |     |     |     |  |  |
| 3652 | 32.60 | 3677 | 33.85 | 3702 | 35.10 | 3727 | 36.35 | 3752 | 37.60 | 3777 | 38.85 | 3802 | 40.10 | 3827 | 41.35 | 3852 | 42.60 |     |     |     |     |  |  |
| 3653 | 32.65 | 3678 | 33.90 | 3703 | 35.15 | 3728 | 36.40 | 3753 | 37.65 | 3778 | 38.90 | 3803 | 40.15 | 3828 | 41.40 | 3853 | 42.65 |     |     |     |     |  |  |
| 3654 | 32.70 | 3679 | 33.95 | 3704 | 35.20 | 3729 | 36.45 | 3754 | 37.70 | 3779 | 38.95 | 3804 | 40.20 | 3829 | 41.45 | 3854 | 42.70 |     |     |     |     |  |  |

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| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|
| 3855 | 42.75 | 3880 | 44.00 | 3905 | 45.25 | 3930 | 46.50 | 3955 | 47.75 | 3980 | 49.00 | 4005 | 50.25 | 4030 | 51.50 | 4055 | 52.75 |     |     |
| 3856 | 42.80 | 3881 | 44.05 | 3906 | 45.30 | 3931 | 46.55 | 3956 | 47.80 | 3981 | 49.05 | 4006 | 50.30 | 4031 | 51.55 | 4056 | 52.80 |     |     |
| 3857 | 42.85 | 3882 | 44.10 | 3907 | 45.35 | 3932 | 46.60 | 3957 | 47.85 | 3982 | 49.10 | 4007 | 50.35 | 4032 | 51.60 | 4057 | 52.85 |     |     |
| 3858 | 42.90 | 3883 | 44.15 | 3908 | 45.40 | 3933 | 46.65 | 3958 | 47.90 | 3983 | 49.15 | 4008 | 50.40 | 4033 | 51.65 | 4058 | 52.90 |     |     |
| 3859 | 42.95 | 3884 | 44.20 | 3909 | 45.45 | 3934 | 46.70 | 3959 | 47.95 | 3984 | 49.20 | 4009 | 50.45 | 4034 | 51.70 | 4059 | 52.95 |     |     |
| 3860 | 43.00 | 3885 | 44.25 | 3910 | 45.50 | 3935 | 46.75 | 3960 | 48.00 | 3985 | 49.25 | 4010 | 50.50 | 4035 | 51.75 | 4060 | 53.00 |     |     |
| 3861 | 43.05 | 3886 | 44.30 | 3911 | 45.55 | 3936 | 46.80 | 3961 | 48.05 | 3986 | 49.30 | 4011 | 50.55 | 4036 | 51.80 | 4061 | 53.05 |     |     |
| 3862 | 43.10 | 3887 | 44.35 | 3912 | 45.60 | 3937 | 46.85 | 3962 | 48.10 | 3987 | 49.35 | 4012 | 50.60 | 4037 | 51.85 | 4062 | 53.10 |     |     |
| 3863 | 43.15 | 3888 | 44.40 | 3913 | 45.65 | 3938 | 46.90 | 3963 | 48.15 | 3988 | 49.40 | 4013 | 50.65 | 4038 | 51.90 | 4063 | 53.15 |     |     |
| 3864 | 43.20 | 3889 | 44.45 | 3914 | 45.70 | 3939 | 46.95 | 3964 | 48.20 | 3989 | 49.45 | 4014 | 50.70 | 4039 | 51.95 | 4064 | 53.20 |     |     |
| 3865 | 43.25 | 3890 | 44.50 | 3915 | 45.75 | 3940 | 47.00 | 3965 | 48.25 | 3990 | 49.50 | 4015 | 50.75 | 4040 | 52.00 | 4065 | 53.25 |     |     |
| 3866 | 43.30 | 3891 | 44.55 | 3916 | 45.80 | 3941 | 47.05 | 3966 | 48.30 | 3991 | 49.55 | 4016 | 50.80 | 4041 | 52.05 | 4066 | 53.30 |     |     |
| 3867 | 43.35 | 3892 | 44.60 | 3917 | 45.85 | 3942 | 47.10 | 3967 | 48.35 | 3992 | 49.60 | 4017 | 50.85 | 4042 | 52.10 | 4067 | 53.35 |     |     |
| 3868 | 43.40 | 3893 | 44.65 | 3918 | 45.90 | 3943 | 47.15 | 3968 | 48.40 | 3993 | 49.65 | 4018 | 50.90 | 4043 | 52.15 | 4068 | 53.40 |     |     |
| 3869 | 43.45 | 3894 | 44.70 | 3919 | 45.95 | 3944 | 47.20 | 3969 | 48.45 | 3994 | 49.70 | 4019 | 50.95 | 4044 | 52.20 | 4069 | 53.45 |     |     |
| 3870 | 43.50 | 3895 | 44.75 | 3920 | 46.00 | 3945 | 47.25 | 3970 | 48.50 | 3995 | 49.75 | 4020 | 51.00 | 4045 | 52.25 | 4070 | 53.50 |     |     |
| 3871 | 43.55 | 3896 | 44.80 | 3921 | 46.05 | 3946 | 47.30 | 3971 | 48.55 | 3996 | 49.80 | 4021 | 51.05 | 4046 | 52.30 | 4071 | 53.55 |     |     |
| 3872 | 43.60 | 3897 | 44.85 | 3922 | 46.10 | 3947 | 47.35 | 3972 | 48.60 | 3997 | 49.85 | 4022 | 51.10 | 4047 | 52.35 | 4072 | 53.60 |     |     |
| 3873 | 43.65 | 3898 | 44.90 | 3923 | 46.15 | 3948 | 47.40 | 3973 | 48.65 | 3998 | 49.90 | 4023 | 51.15 | 4048 | 52.40 | 4073 | 53.65 |     |     |
| 3874 | 43.70 | 3899 | 44.95 | 3924 | 46.20 | 3949 | 47.45 | 3974 | 48.70 | 3999 | 49.95 | 4024 | 51.20 | 4049 | 52.45 | 4074 | 53.70 |     |     |
| 3875 | 43.75 | 3900 | 45.00 | 3925 | 46.25 | 3950 | 47.50 | 3975 | 48.75 | 4000 | 50.00 | 4025 | 51.25 | 4050 | 52.50 | 4075 | 53.75 |     |     |
| 3876 | 43.80 | 3901 | 45.05 | 3926 | 46.30 | 3951 | 47.55 | 3976 | 48.80 | 4001 | 50.05 | 4026 | 51.30 | 4051 | 52.55 | 4076 | 53.80 |     |     |
| 3877 | 43.85 | 3902 | 45.10 | 3927 | 46.35 | 3952 | 47.60 | 3977 | 48.85 | 4002 | 50.10 | 4027 | 51.35 | 4052 | 52.60 | 4077 | 53.85 |     |     |
| 3878 | 43.90 | 3903 | 45.15 | 3928 | 46.40 | 3953 | 47.65 | 3978 | 48.90 | 4003 | 50.15 | 4028 | 51.40 | 4053 | 52.65 | 4078 | 53.90 |     |     |
| 3879 | 43.95 | 3904 | 45.20 | 3929 | 46.45 | 3954 | 47.70 | 3979 | 48.95 | 4004 | 50.20 | 4029 | 51.45 | 4054 | 52.70 | 4079 | 53.95 |     |     |



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| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|
| 4080 | 54.00 | 4105 | 55.25 | 4130 | 56.50 | 4155 | 57.75 | 4180 | 59.00 | 4205 | 60.25 | 4230 | 61.50 | 4255 | 62.75 | 4280 | 64.00 |     |     |
| 4081 | 54.05 | 4106 | 55.30 | 4131 | 56.55 | 4156 | 57.80 | 4181 | 59.05 | 4206 | 60.30 | 4231 | 61.55 | 4256 | 62.80 | 4281 | 64.05 |     |     |
| 4082 | 54.10 | 4107 | 55.35 | 4132 | 56.60 | 4157 | 57.85 | 4182 | 59.10 | 4207 | 60.35 | 4232 | 61.60 | 4257 | 62.85 | 4282 | 64.10 |     |     |
| 4083 | 54.15 | 4108 | 55.40 | 4133 | 56.65 | 4158 | 57.90 | 4183 | 59.15 | 4208 | 60.40 | 4233 | 61.65 | 4258 | 62.90 | 4283 | 64.15 |     |     |
| 4084 | 54.20 | 4109 | 55.45 | 4134 | 56.70 | 4159 | 57.95 | 4184 | 59.20 | 4209 | 60.45 | 4234 | 61.70 | 4259 | 62.95 | 4284 | 64.20 |     |     |
| 4085 | 54.25 | 4110 | 55.50 | 4135 | 56.75 | 4160 | 58.00 | 4185 | 59.25 | 4210 | 60.50 | 4235 | 61.75 | 4260 | 63.00 | 4285 | 64.25 |     |     |
| 4086 | 54.30 | 4111 | 55.55 | 4136 | 56.80 | 4161 | 58.05 | 4186 | 59.30 | 4211 | 60.55 | 4236 | 61.80 | 4261 | 63.05 | 4286 | 64.30 |     |     |
| 4087 | 54.35 | 4112 | 55.60 | 4137 | 56.85 | 4162 | 58.10 | 4187 | 59.35 | 4212 | 60.60 | 4237 | 61.85 | 4262 | 63.10 | 4287 | 64.35 |     |     |
| 4088 | 54.40 | 4113 | 55.65 | 4138 | 56.90 | 4163 | 58.15 | 4188 | 59.40 | 4213 | 60.65 | 4238 | 61.90 | 4263 | 63.15 | 4288 | 64.40 |     |     |
| 4089 | 54.45 | 4114 | 55.70 | 4139 | 56.95 | 4164 | 58.20 | 4189 | 59.45 | 4214 | 60.70 | 4239 | 61.95 | 4264 | 63.20 | 4289 | 64.45 |     |     |
| 4090 | 54.50 | 4115 | 55.75 | 4140 | 57.00 | 4165 | 58.25 | 4190 | 59.50 | 4215 | 60.75 | 4240 | 62.00 | 4265 | 63.25 | 4290 | 64.50 |     |     |
| 4091 | 54.55 | 4116 | 55.80 | 4141 | 57.05 | 4166 | 58.30 | 4191 | 59.55 | 4216 | 60.80 | 4241 | 62.05 | 4266 | 63.30 | 4291 | 64.55 |     |     |
| 4092 | 54.60 | 4117 | 55.85 | 4142 | 57.10 | 4167 | 58.35 | 4192 | 59.60 | 4217 | 60.85 | 4242 | 62.10 | 4267 | 63.35 | 4292 | 64.60 |     |     |
| 4093 | 54.65 | 4118 | 55.90 | 4143 | 57.15 | 4168 | 58.40 | 4193 | 59.65 | 4218 | 60.90 | 4243 | 62.15 | 4268 | 63.40 | 4293 | 64.65 |     |     |
| 4094 | 54.70 | 4119 | 55.95 | 4144 | 57.20 | 4169 | 58.45 | 4194 | 59.70 | 4219 | 60.95 | 4244 | 62.20 | 4269 | 63.45 | 4294 | 64.70 |     |     |
| 4095 | 54.75 | 4120 | 56.00 | 4145 | 57.25 | 4170 | 58.50 | 4195 | 59.75 | 4220 | 61.00 | 4245 | 62.25 | 4270 | 63.50 | 4295 | 64.75 |     |     |
| 4096 | 54.80 | 4121 | 56.05 | 4146 | 57.30 | 4171 | 58.55 | 4196 | 59.80 | 4221 | 61.05 | 4246 | 62.30 | 4271 | 63.55 | 4296 | 64.80 |     |     |
| 4097 | 54.85 | 4122 | 56.10 | 4147 | 57.35 | 4172 | 58.60 | 4197 | 59.85 | 4222 | 61.10 | 4247 | 62.35 | 4272 | 63.60 | 4297 | 64.85 |     |     |
| 4098 | 54.90 | 4123 | 56.15 | 4148 | 57.40 | 4173 | 58.65 | 4198 | 59.90 | 4223 | 61.15 | 4248 | 62.40 | 4273 | 63.65 | 4298 | 64.90 |     |     |
| 4099 | 54.95 | 4124 | 56.20 | 4149 | 57.45 | 4174 | 58.70 | 4199 | 59.95 | 4224 | 61.20 | 4249 | 62.45 | 4274 | 63.70 | 4299 | 64.95 |     |     |
| 4100 | 55.00 | 4125 | 56.25 | 4150 | 57.50 | 4175 | 58.75 | 4200 | 60.00 | 4225 | 61.25 | 4250 | 62.50 | 4275 | 63.75 | 4300 | 65.00 |     |     |
| 4101 | 55.05 | 4126 | 56.30 | 4151 | 57.55 | 4176 | 58.80 | 4201 | 60.05 | 4226 | 61.30 | 4251 | 62.55 | 4276 | 63.80 | 4301 | 65.05 |     |     |
| 4102 | 55.10 | 4127 | 56.35 | 4152 | 57.60 | 4177 | 58.85 | 4202 | 60.10 | 4227 | 61.35 | 4252 | 62.60 | 4277 | 63.85 | 4302 | 65.10 |     |     |
| 4103 | 55.15 | 4128 | 56.40 | 4153 | 57.65 | 4178 | 58.90 | 4203 | 60.15 | 4228 | 61.40 | 4253 | 62.65 | 4278 | 63.90 | 4303 | 65.15 |     |     |
| 4104 | 55.20 | 4129 | 56.45 | 4154 | 57.70 | 4179 | 58.95 | 4204 | 60.20 | 4229 | 61.45 | 4254 | 62.70 | 4279 | 63.95 | 4304 | 65.20 |     |     |



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| REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM  | TAX   | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|-----|-----|-----|-----|-----|-----|
| 4305 | 65.25 | 4330 | 66.50 | 4355 | 67.75 | 4380 | 69.00 | 4405 | 70.25 | 4430 | 71.50 | 4455 | 72.75 | 4480 | 74.00 | 4505 | 75.25 |     |     |     |     |     |     |     |     |
| 4306 | 65.30 | 4331 | 66.55 | 4356 | 67.80 | 4381 | 69.05 | 4406 | 70.30 | 4431 | 71.55 | 4456 | 72.80 | 4481 | 74.05 | 4506 | 75.30 |     |     |     |     |     |     |     |     |
| 4307 | 65.35 | 4332 | 66.60 | 4357 | 67.85 | 4382 | 69.10 | 4407 | 70.35 | 4432 | 71.60 | 4457 | 72.85 | 4482 | 74.10 | 4507 | 75.35 |     |     |     |     |     |     |     |     |
| 4308 | 65.40 | 4333 | 66.65 | 4358 | 67.90 | 4383 | 69.15 | 4408 | 70.40 | 4433 | 71.65 | 4458 | 72.90 | 4483 | 74.15 | 4508 | 75.40 |     |     |     |     |     |     |     |     |
| 4309 | 65.45 | 4334 | 66.70 | 4359 | 67.95 | 4384 | 69.20 | 4409 | 70.45 | 4434 | 71.70 | 4459 | 72.95 | 4484 | 74.20 | 4509 | 75.45 |     |     |     |     |     |     |     |     |
| 4310 | 65.50 | 4335 | 66.75 | 4360 | 68.00 | 4385 | 69.25 | 4410 | 70.50 | 4435 | 71.75 | 4460 | 73.00 | 4485 | 74.25 | 4510 | 75.50 |     |     |     |     |     |     |     |     |
| 4311 | 65.55 | 4336 | 66.80 | 4361 | 68.05 | 4386 | 69.30 | 4411 | 70.55 | 4436 | 71.80 | 4461 | 73.05 | 4486 | 74.30 | 4511 | 75.55 |     |     |     |     |     |     |     |     |
| 4312 | 65.60 | 4337 | 66.85 | 4362 | 68.10 | 4387 | 69.35 | 4412 | 70.60 | 4437 | 71.85 | 4462 | 73.10 | 4487 | 74.35 | 4512 | 75.60 |     |     |     |     |     |     |     |     |
| 4313 | 65.65 | 4338 | 66.90 | 4363 | 68.15 | 4388 | 69.40 | 4413 | 70.65 | 4438 | 71.90 | 4463 | 73.15 | 4488 | 74.40 | 4513 | 75.65 |     |     |     |     |     |     |     |     |
| 4314 | 65.70 | 4339 | 66.95 | 4364 | 68.20 | 4389 | 69.45 | 4414 | 70.70 | 4439 | 71.95 | 4464 | 73.20 | 4489 | 74.45 | 4514 | 75.70 |     |     |     |     |     |     |     |     |
| 4315 | 65.75 | 4340 | 67.00 | 4365 | 68.25 | 4390 | 69.50 | 4415 | 70.75 | 4440 | 72.00 | 4465 | 73.25 | 4490 | 74.50 | 4515 | 75.75 |     |     |     |     |     |     |     |     |
| 4316 | 65.80 | 4341 | 67.05 | 4366 | 68.30 | 4391 | 69.55 | 4416 | 70.80 | 4441 | 72.05 | 4466 | 73.30 | 4491 | 74.55 | 4516 | 75.80 |     |     |     |     |     |     |     |     |
| 4317 | 65.85 | 4342 | 67.10 | 4367 | 68.35 | 4392 | 69.60 | 4417 | 70.85 | 4442 | 72.10 | 4467 | 73.35 | 4492 | 74.60 | 4517 | 75.85 |     |     |     |     |     |     |     |     |
| 4318 | 65.90 | 4343 | 67.15 | 4368 | 68.40 | 4393 | 69.65 | 4418 | 70.90 | 4443 | 72.15 | 4468 | 73.40 | 4493 | 74.65 | 4518 | 75.90 |     |     |     |     |     |     |     |     |
| 4319 | 65.95 | 4344 | 67.20 | 4369 | 68.45 | 4394 | 69.70 | 4419 | 70.95 | 4444 | 72.20 | 4469 | 73.45 | 4494 | 74.70 | 4519 | 75.95 |     |     |     |     |     |     |     |     |
| 4320 | 66.00 | 4345 | 67.25 | 4370 | 68.50 | 4395 | 69.75 | 4420 | 71.00 | 4445 | 72.25 | 4470 | 73.50 | 4495 | 74.75 | 4520 | 76.00 |     |     |     |     |     |     |     |     |
| 4321 | 66.05 | 4346 | 67.30 | 4371 | 68.55 | 4396 | 69.80 | 4421 | 71.05 | 4446 | 72.30 | 4471 | 73.55 | 4496 | 74.80 | 4521 | 76.05 |     |     |     |     |     |     |     |     |
| 4322 | 66.10 | 4347 | 67.35 | 4372 | 68.60 | 4397 | 69.85 | 4422 | 71.10 | 4447 | 72.35 | 4472 | 73.60 | 4497 | 74.85 | 4522 | 76.10 |     |     |     |     |     |     |     |     |
| 4323 | 66.15 | 4348 | 67.40 | 4373 | 68.65 | 4398 | 69.90 | 4423 | 71.15 | 4448 | 72.40 | 4473 | 73.65 | 4498 | 74.90 | 4523 | 76.15 |     |     |     |     |     |     |     |     |
| 4324 | 66.20 | 4349 | 67.45 | 4374 | 68.70 | 4399 | 69.95 | 4424 | 71.20 | 4449 | 72.45 | 4474 | 73.70 | 4499 | 74.95 | 4524 | 76.20 |     |     |     |     |     |     |     |     |
| 4325 | 66.25 | 4350 | 67.50 | 4375 | 68.75 | 4400 | 70.00 | 4425 | 71.25 | 4450 | 72.50 | 4475 | 73.75 | 4500 | 75.00 | 4525 | 76.25 |     |     |     |     |     |     |     |     |
| 4326 | 66.30 | 4351 | 67.55 | 4376 | 68.80 | 4401 | 70.05 | 4426 | 71.30 | 4451 | 72.55 | 4476 | 73.80 | 4501 | 75.05 | 4526 | 76.30 |     |     |     |     |     |     |     |     |
| 4327 | 66.35 | 4352 | 67.60 | 4377 | 68.85 | 4402 | 70.10 | 4427 | 71.35 | 4452 | 72.60 | 4477 | 73.85 | 4502 | 75.10 | 4527 | 76.35 |     |     |     |     |     |     |     |     |
| 4328 | 66.40 | 4353 | 67.65 | 4378 | 68.90 | 4403 | 70.15 | 4428 | 71.40 | 4453 | 72.65 | 4478 | 73.90 | 4503 | 75.15 | 4528 | 76.40 |     |     |     |     |     |     |     |     |
| 4329 | 66.45 | 4354 | 67.70 | 4379 | 68.95 | 4404 | 70.20 | 4429 | 71.45 | 4454 | 72.70 | 4479 | 73.95 | 4504 | 75.20 | 4529 | 76.45 |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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   | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|
| 4530 | 76.50 | 4555 | 77.75 | 4580 | 79.00 | 4605 | 80.25 | 4630 | 81.50 | 4655 | 82.75 | 4680 | 84.00 | 4705 | 85.25 | 4730 | 86.50 |     |     |
| 4531 | 76.55 | 4556 | 77.80 | 4581 | 79.05 | 4606 | 80.30 | 4631 | 81.55 | 4656 | 82.80 | 4681 | 84.05 | 4706 | 85.30 | 4731 | 86.55 |     |     |
| 4532 | 76.60 | 4557 | 77.85 | 4582 | 79.10 | 4607 | 80.35 | 4632 | 81.60 | 4657 | 82.85 | 4682 | 84.10 | 4707 | 85.35 | 4732 | 86.60 |     |     |
| 4533 | 76.65 | 4558 | 77.90 | 4583 | 79.15 | 4608 | 80.40 | 4633 | 81.65 | 4658 | 82.90 | 4683 | 84.15 | 4708 | 85.40 | 4733 | 86.65 |     |     |
| 4534 | 76.70 | 4559 | 77.95 | 4584 | 79.20 | 4609 | 80.45 | 4634 | 81.70 | 4659 | 82.95 | 4684 | 84.20 | 4709 | 85.45 | 4734 | 86.70 |     |     |
| 4535 | 76.75 | 4560 | 78.00 | 4585 | 79.25 | 4610 | 80.50 | 4635 | 81.75 | 4660 | 83.00 | 4685 | 84.25 | 4710 | 85.50 | 4735 | 86.75 |     |     |
| 4536 | 76.80 | 4561 | 78.05 | 4586 | 79.30 | 4611 | 80.55 | 4636 | 81.80 | 4661 | 83.05 | 4686 | 84.30 | 4711 | 85.55 | 4736 | 86.80 |     |     |
| 4537 | 76.85 | 4562 | 78.10 | 4587 | 79.35 | 4612 | 80.60 | 4637 | 81.85 | 4662 | 83.10 | 4687 | 84.35 | 4712 | 85.60 | 4737 | 86.85 |     |     |
| 4538 | 76.90 | 4563 | 78.15 | 4588 | 79.40 | 4613 | 80.65 | 4638 | 81.90 | 4663 | 83.15 | 4688 | 84.40 | 4713 | 85.65 | 4738 | 86.90 |     |     |
| 4539 | 76.95 | 4564 | 78.20 | 4589 | 79.45 | 4614 | 80.70 | 4639 | 81.95 | 4664 | 83.20 | 4689 | 84.45 | 4714 | 85.70 | 4739 | 86.95 |     |     |
| 4540 | 77.00 | 4565 | 78.25 | 4590 | 79.50 | 4615 | 80.75 | 4640 | 82.00 | 4665 | 83.25 | 4690 | 84.50 | 4715 | 85.75 | 4740 | 87.00 |     |     |
| 4541 | 77.05 | 4566 | 78.30 | 4591 | 79.55 | 4616 | 80.80 | 4641 | 82.05 | 4666 | 83.30 | 4691 | 84.55 | 4716 | 85.80 | 4741 | 87.05 |     |     |
| 4542 | 77.10 | 4567 | 78.35 | 4592 | 79.60 | 4617 | 80.85 | 4642 | 82.10 | 4667 | 83.35 | 4692 | 84.60 | 4717 | 85.85 | 4742 | 87.10 |     |     |
| 4543 | 77.15 | 4568 | 78.40 | 4593 | 79.65 | 4618 | 80.90 | 4643 | 82.15 | 4668 | 83.40 | 4693 | 84.65 | 4718 | 85.90 | 4743 | 87.15 |     |     |
| 4544 | 77.20 | 4569 | 78.45 | 4594 | 79.70 | 4619 | 80.95 | 4644 | 82.20 | 4669 | 83.45 | 4694 | 84.70 | 4719 | 85.95 | 4744 | 87.20 |     |     |
| 4545 | 77.25 | 4570 | 78.50 | 4595 | 79.75 | 4620 | 81.00 | 4645 | 82.25 | 4670 | 83.50 | 4695 | 84.75 | 4720 | 86.00 | 4745 | 87.25 |     |     |
| 4546 | 77.30 | 4571 | 78.55 | 4596 | 79.80 | 4621 | 81.05 | 4646 | 82.30 | 4671 | 83.55 | 4696 | 84.80 | 4721 | 86.05 | 4746 | 87.30 |     |     |
| 4547 | 77.35 | 4572 | 78.60 | 4597 | 79.85 | 4622 | 81.10 | 4647 | 82.35 | 4672 | 83.60 | 4697 | 84.85 | 4722 | 86.10 | 4747 | 87.35 |     |     |
| 4548 | 77.40 | 4573 | 78.65 | 4598 | 79.90 | 4623 | 81.15 | 4648 | 82.40 | 4673 | 83.65 | 4698 | 84.90 | 4723 | 86.15 | 4748 | 87.40 |     |     |
| 4549 | 77.45 | 4574 | 78.70 | 4599 | 79.95 | 4624 | 81.20 | 4649 | 82.45 | 4674 | 83.70 | 4699 | 84.95 | 4724 | 86.20 | 4749 | 87.45 |     |     |
| 4550 | 77.50 | 4575 | 78.75 | 4600 | 80.00 | 4625 | 81.25 | 4650 | 82.50 | 4675 | 83.75 | 4700 | 85.00 | 4725 | 86.25 | 4750 | 87.50 |     |     |
| 4551 | 77.55 | 4576 | 78.80 | 4601 | 80.05 | 4626 | 81.30 | 4651 | 82.55 | 4676 | 83.80 | 4701 | 85.05 | 4726 | 86.30 | 4751 | 87.55 |     |     |
| 4552 | 77.60 | 4577 | 78.85 | 4602 | 80.10 | 4627 | 81.35 | 4652 | 82.60 | 4677 | 83.85 | 4702 | 85.10 | 4727 | 86.35 | 4752 | 87.60 |     |     |
| 4553 | 77.65 | 4578 | 78.90 | 4603 | 80.15 | 4628 | 81.40 | 4653 | 82.65 | 4678 | 83.90 | 4703 | 85.15 | 4728 | 86.40 | 4753 | 87.65 |     |     |
| 4554 | 77.70 | 4579 | 78.95 | 4604 | 80.20 | 4629 | 81.45 | 4654 | 82.70 | 4679 | 83.95 | 4704 | 85.20 | 4729 | 86.45 | 4754 | 87.70 |     |     |

THIS TABLE 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   | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|-----|-----|-----|-----|-----|-----|-----|-----|
| 4755 | 87.75 | 4780 | 89.00 | 4805 | 90.25 | 4830 | 91.50 | 4855 | 92.75 | 4880 | 94.00 | 4905 | 95.25 | 4930 | 96.50 | 4955 | 97.75 |     |     |     |     |     |     |     |     |
| 4756 | 87.80 | 4781 | 89.05 | 4806 | 90.30 | 4831 | 91.55 | 4856 | 92.80 | 4881 | 94.05 | 4906 | 95.30 | 4931 | 96.55 | 4956 | 97.80 |     |     |     |     |     |     |     |     |
| 4757 | 87.85 | 4782 | 89.10 | 4807 | 90.35 | 4832 | 91.60 | 4857 | 92.85 | 4882 | 94.10 | 4907 | 95.35 | 4932 | 96.60 | 4957 | 97.85 |     |     |     |     |     |     |     |     |
| 4758 | 87.90 | 4783 | 89.15 | 4808 | 90.40 | 4833 | 91.65 | 4858 | 92.90 | 4883 | 94.15 | 4908 | 95.40 | 4933 | 96.65 | 4958 | 97.90 |     |     |     |     |     |     |     |     |
| 4759 | 87.95 | 4784 | 89.20 | 4809 | 90.45 | 4834 | 91.70 | 4859 | 92.95 | 4884 | 94.20 | 4909 | 95.45 | 4934 | 96.70 | 4959 | 97.95 |     |     |     |     |     |     |     |     |
| 4760 | 88.00 | 4785 | 89.25 | 4810 | 90.50 | 4835 | 91.75 | 4860 | 93.00 | 4885 | 94.25 | 4910 | 95.50 | 4935 | 96.75 | 4960 | 98.00 |     |     |     |     |     |     |     |     |
| 4761 | 88.05 | 4786 | 89.30 | 4811 | 90.55 | 4836 | 91.80 | 4861 | 93.05 | 4886 | 94.30 | 4911 | 95.55 | 4936 | 96.80 | 4961 | 98.05 |     |     |     |     |     |     |     |     |
| 4762 | 88.10 | 4787 | 89.35 | 4812 | 90.60 | 4837 | 91.85 | 4862 | 93.10 | 4887 | 94.35 | 4912 | 95.60 | 4937 | 96.85 | 4962 | 98.10 |     |     |     |     |     |     |     |     |
| 4763 | 88.15 | 4788 | 89.40 | 4813 | 90.65 | 4838 | 91.90 | 4863 | 93.15 | 4888 | 94.40 | 4913 | 95.65 | 4938 | 96.90 | 4963 | 98.15 |     |     |     |     |     |     |     |     |
| 4764 | 88.20 | 4789 | 89.45 | 4814 | 90.70 | 4839 | 91.95 | 4864 | 93.20 | 4889 | 94.45 | 4914 | 95.70 | 4939 | 96.95 | 4964 | 98.20 |     |     |     |     |     |     |     |     |
| 4765 | 88.25 | 4790 | 89.50 | 4815 | 90.75 | 4840 | 92.00 | 4865 | 93.25 | 4890 | 94.50 | 4915 | 95.75 | 4940 | 97.00 | 4965 | 98.25 |     |     |     |     |     |     |     |     |
| 4766 | 88.30 | 4791 | 89.55 | 4816 | 90.80 | 4841 | 92.05 | 4866 | 93.30 | 4891 | 94.55 | 4916 | 95.80 | 4941 | 97.05 | 4966 | 98.30 |     |     |     |     |     |     |     |     |
| 4767 | 88.35 | 4792 | 89.60 | 4817 | 90.85 | 4842 | 92.10 | 4867 | 93.35 | 4892 | 94.60 | 4917 | 95.85 | 4942 | 97.10 | 4967 | 98.35 |     |     |     |     |     |     |     |     |
| 4768 | 88.40 | 4793 | 89.65 | 4818 | 90.90 | 4843 | 92.15 | 4868 | 93.40 | 4893 | 94.65 | 4918 | 95.90 | 4943 | 97.15 | 4968 | 98.40 |     |     |     |     |     |     |     |     |
| 4769 | 88.45 | 4794 | 89.70 | 4819 | 90.95 | 4844 | 92.20 | 4869 | 93.45 | 4894 | 94.70 | 4919 | 95.95 | 4944 | 97.20 | 4969 | 98.45 |     |     |     |     |     |     |     |     |
| 4770 | 88.50 | 4795 | 89.75 | 4820 | 91.00 | 4845 | 92.25 | 4870 | 93.50 | 4895 | 94.75 | 4920 | 96.00 | 4945 | 97.25 | 4970 | 98.50 |     |     |     |     |     |     |     |     |
| 4771 | 88.55 | 4796 | 89.80 | 4821 | 91.05 | 4846 | 92.30 | 4871 | 93.55 | 4896 | 94.80 | 4921 | 96.05 | 4946 | 97.30 | 4971 | 98.55 |     |     |     |     |     |     |     |     |
| 4772 | 88.60 | 4797 | 89.85 | 4822 | 91.10 | 4847 | 92.35 | 4872 | 93.60 | 4897 | 94.85 | 4922 | 96.10 | 4947 | 97.35 | 4972 | 98.60 |     |     |     |     |     |     |     |     |
| 4773 | 88.65 | 4798 | 89.90 | 4823 | 91.15 | 4848 | 92.40 | 4873 | 93.65 | 4898 | 94.90 | 4923 | 96.15 | 4948 | 97.40 | 4973 | 98.65 |     |     |     |     |     |     |     |     |
| 4774 | 88.70 | 4799 | 89.95 | 4824 | 91.20 | 4849 | 92.45 | 4874 | 93.70 | 4899 | 94.95 | 4924 | 96.20 | 4949 | 97.45 | 4974 | 98.70 |     |     |     |     |     |     |     |     |
| 4775 | 88.75 | 4800 | 90.00 | 4825 | 91.25 | 4850 | 92.50 | 4875 | 93.75 | 4900 | 95.00 | 4925 | 96.25 | 4950 | 97.50 | 4975 | 98.75 |     |     |     |     |     |     |     |     |
| 4776 | 88.80 | 4801 | 90.05 | 4826 | 91.30 | 4851 | 92.55 | 4876 | 93.80 | 4901 | 95.05 | 4926 | 96.30 | 4951 | 97.55 | 4976 | 98.80 |     |     |     |     |     |     |     |     |
| 4777 | 88.85 | 4802 | 90.10 | 4827 | 91.35 | 4852 | 92.60 | 4877 | 93.85 | 4902 | 95.10 | 4927 | 96.35 | 4952 | 97.60 | 4977 | 98.85 |     |     |     |     |     |     |     |     |
| 4778 | 88.90 | 4803 | 90.15 | 4828 | 91.40 | 4853 | 92.65 | 4878 | 93.90 | 4903 | 95.15 | 4928 | 96.40 | 4953 | 97.65 | 4978 | 98.90 |     |     |     |     |     |     |     |     |
| 4779 | 88.95 | 4804 | 90.20 | 4829 | 91.45 | 4854 | 92.70 | 4879 | 93.95 | 4904 | 95.20 | 4929 | 96.45 | 4954 | 97.70 | 4979 | 98.95 |     |     |     |     |     |     |     |     |



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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|
| 5205 | 110.25 | 5230 | 111.50 | 5255 | 112.75 | 5280 | 114.00 | 5305 | 115.25 | 5330 | 116.50 | 5355 | 117.75 | 5380 | 119.00 | 5405 | 120.25 |     |     |     |     |     |     |     |     |
| 5206 | 110.30 | 5231 | 111.55 | 5256 | 112.80 | 5281 | 114.05 | 5306 | 115.30 | 5331 | 116.55 | 5356 | 117.80 | 5381 | 119.05 | 5406 | 120.30 |     |     |     |     |     |     |     |     |
| 5207 | 110.35 | 5232 | 111.60 | 5257 | 112.85 | 5282 | 114.10 | 5307 | 115.35 | 5332 | 116.60 | 5357 | 117.85 | 5382 | 119.10 | 5407 | 120.35 |     |     |     |     |     |     |     |     |
| 5208 | 110.40 | 5233 | 111.65 | 5258 | 112.90 | 5283 | 114.15 | 5308 | 115.40 | 5333 | 116.65 | 5358 | 117.90 | 5383 | 119.15 | 5408 | 120.40 |     |     |     |     |     |     |     |     |
| 5209 | 110.45 | 5234 | 111.70 | 5259 | 112.95 | 5284 | 114.20 | 5309 | 115.45 | 5334 | 116.70 | 5359 | 117.95 | 5384 | 119.20 | 5409 | 120.45 |     |     |     |     |     |     |     |     |
| 5210 | 110.50 | 5235 | 111.75 | 5260 | 113.00 | 5285 | 114.25 | 5310 | 115.50 | 5335 | 116.75 | 5360 | 118.00 | 5385 | 119.25 | 5410 | 120.50 |     |     |     |     |     |     |     |     |
| 5211 | 110.55 | 5236 | 111.80 | 5261 | 113.05 | 5286 | 114.30 | 5311 | 115.55 | 5336 | 116.80 | 5361 | 118.05 | 5386 | 119.30 | 5411 | 120.55 |     |     |     |     |     |     |     |     |
| 5212 | 110.60 | 5237 | 111.85 | 5262 | 113.10 | 5287 | 114.35 | 5312 | 115.60 | 5337 | 116.85 | 5362 | 118.10 | 5387 | 119.35 | 5412 | 120.60 |     |     |     |     |     |     |     |     |
| 5213 | 110.65 | 5238 | 111.90 | 5263 | 113.15 | 5288 | 114.40 | 5313 | 115.65 | 5338 | 116.90 | 5363 | 118.15 | 5388 | 119.40 | 5413 | 120.65 |     |     |     |     |     |     |     |     |
| 5214 | 110.70 | 5239 | 111.95 | 5264 | 113.20 | 5289 | 114.45 | 5314 | 115.70 | 5339 | 116.95 | 5364 | 118.20 | 5389 | 119.45 | 5414 | 120.70 |     |     |     |     |     |     |     |     |
| 5215 | 110.75 | 5240 | 112.00 | 5265 | 113.25 | 5290 | 114.50 | 5315 | 115.75 | 5340 | 117.00 | 5365 | 118.25 | 5390 | 119.50 | 5415 | 120.75 |     |     |     |     |     |     |     |     |
| 5216 | 110.80 | 5241 | 112.05 | 5266 | 113.30 | 5291 | 114.55 | 5316 | 115.80 | 5341 | 117.05 | 5366 | 118.30 | 5391 | 119.55 | 5416 | 120.80 |     |     |     |     |     |     |     |     |
| 5217 | 110.85 | 5242 | 112.10 | 5267 | 113.35 | 5292 | 114.60 | 5317 | 115.85 | 5342 | 117.10 | 5367 | 118.35 | 5392 | 119.60 | 5417 | 120.85 |     |     |     |     |     |     |     |     |
| 5218 | 110.90 | 5243 | 112.15 | 5268 | 113.40 | 5293 | 114.65 | 5318 | 115.90 | 5343 | 117.15 | 5368 | 118.40 | 5393 | 119.65 | 5418 | 120.90 |     |     |     |     |     |     |     |     |
| 5219 | 110.95 | 5244 | 112.20 | 5269 | 113.45 | 5294 | 114.70 | 5319 | 115.95 | 5344 | 117.20 | 5369 | 118.45 | 5394 | 119.70 | 5419 | 120.95 |     |     |     |     |     |     |     |     |
| 5220 | 111.00 | 5245 | 112.25 | 5270 | 113.50 | 5295 | 114.75 | 5320 | 116.00 | 5345 | 117.25 | 5370 | 118.50 | 5395 | 119.75 | 5420 | 121.00 |     |     |     |     |     |     |     |     |
| 5221 | 111.05 | 5246 | 112.30 | 5271 | 113.55 | 5296 | 114.80 | 5321 | 116.05 | 5346 | 117.30 | 5371 | 118.55 | 5396 | 119.80 | 5421 | 121.05 |     |     |     |     |     |     |     |     |
| 5222 | 111.10 | 5247 | 112.35 | 5272 | 113.60 | 5297 | 114.85 | 5322 | 116.10 | 5347 | 117.35 | 5372 | 118.60 | 5397 | 119.85 | 5422 | 121.10 |     |     |     |     |     |     |     |     |
| 5223 | 111.15 | 5248 | 112.40 | 5273 | 113.65 | 5298 | 114.90 | 5323 | 116.15 | 5348 | 117.40 | 5373 | 118.65 | 5398 | 119.90 | 5423 | 121.15 |     |     |     |     |     |     |     |     |
| 5224 | 111.20 | 5249 | 112.45 | 5274 | 113.70 | 5299 | 114.95 | 5324 | 116.20 | 5349 | 117.45 | 5374 | 118.70 | 5399 | 119.95 | 5424 | 121.20 |     |     |     |     |     |     |     |     |
| 5225 | 111.25 | 5250 | 112.50 | 5275 | 113.75 | 5300 | 115.00 | 5325 | 116.25 | 5350 | 117.50 | 5375 | 118.75 | 5400 | 120.00 | 5425 | 121.25 |     |     |     |     |     |     |     |     |
| 5226 | 111.30 | 5251 | 112.55 | 5276 | 113.80 | 5301 | 115.05 | 5326 | 116.30 | 5351 | 117.55 | 5376 | 118.80 | 5401 | 120.05 | 5426 | 121.30 |     |     |     |     |     |     |     |     |
| 5227 | 111.35 | 5252 | 112.60 | 5277 | 113.85 | 5302 | 115.10 | 5327 | 116.35 | 5352 | 117.60 | 5377 | 118.85 | 5402 | 120.10 | 5427 | 121.35 |     |     |     |     |     |     |     |     |
| 5228 | 111.40 | 5253 | 112.65 | 5278 | 113.90 | 5303 | 115.15 | 5328 | 116.40 | 5353 | 117.65 | 5378 | 118.90 | 5403 | 120.15 | 5428 | 121.40 |     |     |     |     |     |     |     |     |
| 5229 | 111.45 | 5254 | 112.70 | 5279 | 113.95 | 5304 | 115.20 | 5329 | 116.45 | 5354 | 117.70 | 5379 | 118.95 | 5404 | 120.20 | 5429 | 121.45 |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX | REM | TAX |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|--|
| 5430 | 121.50 | 5455 | 122.75 | 5480 | 124.00 | 5505 | 125.25 | 5530 | 126.50 | 5555 | 127.75 | 5580 | 129.00 | 5605 | 130.25 | 5630 | 131.50 |     |     |     |     |     |     |  |
| 5431 | 121.55 | 5456 | 122.80 | 5481 | 124.05 | 5506 | 125.30 | 5531 | 126.55 | 5556 | 127.80 | 5581 | 129.05 | 5606 | 130.30 | 5631 | 131.55 |     |     |     |     |     |     |  |
| 5432 | 121.60 | 5457 | 122.85 | 5482 | 124.10 | 5507 | 125.35 | 5532 | 126.60 | 5557 | 127.85 | 5582 | 129.10 | 5607 | 130.35 | 5632 | 131.60 |     |     |     |     |     |     |  |
| 5433 | 121.65 | 5458 | 122.90 | 5483 | 124.15 | 5508 | 125.40 | 5533 | 126.65 | 5558 | 127.90 | 5583 | 129.15 | 5608 | 130.40 | 5633 | 131.65 |     |     |     |     |     |     |  |
| 5434 | 121.70 | 5459 | 122.95 | 5484 | 124.20 | 5509 | 125.45 | 5534 | 126.70 | 5559 | 127.95 | 5584 | 129.20 | 5609 | 130.45 | 5634 | 131.70 |     |     |     |     |     |     |  |
| 5435 | 121.75 | 5460 | 123.00 | 5485 | 124.25 | 5510 | 125.50 | 5535 | 126.75 | 5560 | 128.00 | 5585 | 129.25 | 5610 | 130.50 | 5635 | 131.75 |     |     |     |     |     |     |  |
| 5436 | 121.80 | 5461 | 123.05 | 5486 | 124.30 | 5511 | 125.55 | 5536 | 126.80 | 5561 | 128.05 | 5586 | 129.30 | 5611 | 130.55 | 5636 | 131.80 |     |     |     |     |     |     |  |
| 5437 | 121.85 | 5462 | 123.10 | 5487 | 124.35 | 5512 | 125.60 | 5537 | 126.85 | 5562 | 128.10 | 5587 | 129.35 | 5612 | 130.60 | 5637 | 131.85 |     |     |     |     |     |     |  |
| 5438 | 121.90 | 5463 | 123.15 | 5488 | 124.40 | 5513 | 125.65 | 5538 | 126.90 | 5563 | 128.15 | 5588 | 129.40 | 5613 | 130.65 | 5638 | 131.90 |     |     |     |     |     |     |  |
| 5439 | 121.95 | 5464 | 123.20 | 5489 | 124.45 | 5514 | 125.70 | 5539 | 126.95 | 5564 | 128.20 | 5589 | 129.45 | 5614 | 130.70 | 5639 | 131.95 |     |     |     |     |     |     |  |
| 5440 | 122.00 | 5465 | 123.25 | 5490 | 124.50 | 5515 | 125.75 | 5540 | 127.00 | 5565 | 128.25 | 5590 | 129.50 | 5615 | 130.75 | 5640 | 132.00 |     |     |     |     |     |     |  |
| 5441 | 122.05 | 5466 | 123.30 | 5491 | 124.55 | 5516 | 125.80 | 5541 | 127.05 | 5566 | 128.30 | 5591 | 129.55 | 5616 | 130.80 | 5641 | 132.05 |     |     |     |     |     |     |  |
| 5442 | 122.10 | 5467 | 123.35 | 5492 | 124.60 | 5517 | 125.85 | 5542 | 127.10 | 5567 | 128.35 | 5592 | 129.60 | 5617 | 130.85 | 5642 | 132.10 |     |     |     |     |     |     |  |
| 5443 | 122.15 | 5468 | 123.40 | 5493 | 124.65 | 5518 | 125.90 | 5543 | 127.15 | 5568 | 128.40 | 5593 | 129.65 | 5618 | 130.90 | 5643 | 132.15 |     |     |     |     |     |     |  |
| 5444 | 122.20 | 5469 | 123.45 | 5494 | 124.70 | 5519 | 125.95 | 5544 | 127.20 | 5569 | 128.45 | 5594 | 129.70 | 5619 | 130.95 | 5644 | 132.20 |     |     |     |     |     |     |  |
| 5445 | 122.25 | 5470 | 123.50 | 5495 | 124.75 | 5520 | 126.00 | 5545 | 127.25 | 5570 | 128.50 | 5595 | 129.75 | 5620 | 131.00 | 5645 | 132.25 |     |     |     |     |     |     |  |
| 5446 | 122.30 | 5471 | 123.55 | 5496 | 124.80 | 5521 | 126.05 | 5546 | 127.30 | 5571 | 128.55 | 5596 | 129.80 | 5621 | 131.05 | 5646 | 132.30 |     |     |     |     |     |     |  |
| 5447 | 122.35 | 5472 | 123.60 | 5497 | 124.85 | 5522 | 126.10 | 5547 | 127.35 | 5572 | 128.60 | 5597 | 129.85 | 5622 | 131.10 | 5647 | 132.35 |     |     |     |     |     |     |  |
| 5448 | 122.40 | 5473 | 123.65 | 5498 | 124.90 | 5523 | 126.15 | 5548 | 127.40 | 5573 | 128.65 | 5598 | 129.90 | 5623 | 131.15 | 5648 | 132.40 |     |     |     |     |     |     |  |
| 5449 | 122.45 | 5474 | 123.70 | 5499 | 124.95 | 5524 | 126.20 | 5549 | 127.45 | 5574 | 128.70 | 5599 | 129.95 | 5624 | 131.20 | 5649 | 132.45 |     |     |     |     |     |     |  |
| 5450 | 122.50 | 5475 | 123.75 | 5500 | 125.00 | 5525 | 126.25 | 5550 | 127.50 | 5575 | 128.75 | 5600 | 130.00 | 5625 | 131.25 | 5650 | 132.50 |     |     |     |     |     |     |  |
| 5451 | 122.55 | 5476 | 123.80 | 5501 | 125.05 | 5526 | 126.30 | 5551 | 127.55 | 5576 | 128.80 | 5601 | 130.05 | 5626 | 131.30 | 5651 | 132.55 |     |     |     |     |     |     |  |
| 5452 | 122.60 | 5477 | 123.85 | 5502 | 125.10 | 5527 | 126.35 | 5552 | 127.60 | 5577 | 128.85 | 5602 | 130.10 | 5627 | 131.35 | 5652 | 132.60 |     |     |     |     |     |     |  |
| 5453 | 122.65 | 5478 | 123.90 | 5503 | 125.15 | 5528 | 126.40 | 5553 | 127.65 | 5578 | 128.90 | 5603 | 130.15 | 5628 | 131.40 | 5653 | 132.65 |     |     |     |     |     |     |  |
| 5454 | 122.70 | 5479 | 123.95 | 5504 | 125.20 | 5529 | 126.45 | 5554 | 127.70 | 5579 | 128.95 | 5604 | 130.20 | 5629 | 131.45 | 5654 | 132.70 |     |     |     |     |     |     |  |

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|
| 5655 | 132.75 | 5680 | 134.00 | 5705 | 135.25 | 5730 | 136.50 | 5755 | 137.75 | 5780 | 139.00 | 5805 | 140.25 | 5830 | 141.50 | 5855 | 142.75 |     |     |     |     |     |     |     |     |
| 5656 | 132.80 | 5681 | 134.05 | 5706 | 135.30 | 5731 | 136.55 | 5756 | 137.80 | 5781 | 139.05 | 5806 | 140.30 | 5831 | 141.55 | 5856 | 142.80 |     |     |     |     |     |     |     |     |
| 5657 | 132.85 | 5682 | 134.10 | 5707 | 135.35 | 5732 | 136.60 | 5757 | 137.85 | 5782 | 139.10 | 5807 | 140.35 | 5832 | 141.60 | 5857 | 142.85 |     |     |     |     |     |     |     |     |
| 5658 | 132.90 | 5683 | 134.15 | 5708 | 135.40 | 5733 | 136.65 | 5758 | 137.90 | 5783 | 139.15 | 5808 | 140.40 | 5833 | 141.65 | 5858 | 142.90 |     |     |     |     |     |     |     |     |
| 5659 | 132.95 | 5684 | 134.20 | 5709 | 135.45 | 5734 | 136.70 | 5759 | 137.95 | 5784 | 139.20 | 5809 | 140.45 | 5834 | 141.70 | 5859 | 142.95 |     |     |     |     |     |     |     |     |
| 5660 | 133.00 | 5685 | 134.25 | 5710 | 135.50 | 5735 | 136.75 | 5760 | 138.00 | 5785 | 139.25 | 5810 | 140.50 | 5835 | 141.75 | 5860 | 143.00 |     |     |     |     |     |     |     |     |
| 5661 | 133.05 | 5686 | 134.30 | 5711 | 135.55 | 5736 | 136.80 | 5761 | 138.05 | 5786 | 139.30 | 5811 | 140.55 | 5836 | 141.80 | 5861 | 143.05 |     |     |     |     |     |     |     |     |
| 5662 | 133.10 | 5687 | 134.35 | 5712 | 135.60 | 5737 | 136.85 | 5762 | 138.10 | 5787 | 139.35 | 5812 | 140.60 | 5837 | 141.85 | 5862 | 143.10 |     |     |     |     |     |     |     |     |
| 5663 | 133.15 | 5688 | 134.40 | 5713 | 135.65 | 5738 | 136.90 | 5763 | 138.15 | 5788 | 139.40 | 5813 | 140.65 | 5838 | 141.90 | 5863 | 143.15 |     |     |     |     |     |     |     |     |
| 5664 | 133.20 | 5689 | 134.45 | 5714 | 135.70 | 5739 | 136.95 | 5764 | 138.20 | 5789 | 139.45 | 5814 | 140.70 | 5839 | 141.95 | 5864 | 143.20 |     |     |     |     |     |     |     |     |
| 5665 | 133.25 | 5690 | 134.50 | 5715 | 135.75 | 5740 | 137.00 | 5765 | 138.25 | 5790 | 139.50 | 5815 | 140.75 | 5840 | 142.00 | 5865 | 143.25 |     |     |     |     |     |     |     |     |
| 5666 | 133.30 | 5691 | 134.55 | 5716 | 135.80 | 5741 | 137.05 | 5766 | 138.30 | 5791 | 139.55 | 5816 | 140.80 | 5841 | 142.05 | 5866 | 143.30 |     |     |     |     |     |     |     |     |
| 5667 | 133.35 | 5692 | 134.60 | 5717 | 135.85 | 5742 | 137.10 | 5767 | 138.35 | 5792 | 139.60 | 5817 | 140.85 | 5842 | 142.10 | 5867 | 143.35 |     |     |     |     |     |     |     |     |
| 5668 | 133.40 | 5693 | 134.65 | 5718 | 135.90 | 5743 | 137.15 | 5768 | 138.40 | 5793 | 139.65 | 5818 | 140.90 | 5843 | 142.15 | 5868 | 143.40 |     |     |     |     |     |     |     |     |
| 5669 | 133.45 | 5694 | 134.70 | 5719 | 135.95 | 5744 | 137.20 | 5769 | 138.45 | 5794 | 139.70 | 5819 | 140.95 | 5844 | 142.20 | 5869 | 143.45 |     |     |     |     |     |     |     |     |
| 5670 | 133.50 | 5695 | 134.75 | 5720 | 136.00 | 5745 | 137.25 | 5770 | 138.50 | 5795 | 139.75 | 5820 | 141.00 | 5845 | 142.25 | 5870 | 143.50 |     |     |     |     |     |     |     |     |
| 5671 | 133.55 | 5696 | 134.80 | 5721 | 136.05 | 5746 | 137.30 | 5771 | 138.55 | 5796 | 139.80 | 5821 | 141.05 | 5846 | 142.30 | 5871 | 143.55 |     |     |     |     |     |     |     |     |
| 5672 | 133.60 | 5697 | 134.85 | 5722 | 136.10 | 5747 | 137.35 | 5772 | 138.60 | 5797 | 139.85 | 5822 | 141.10 | 5847 | 142.35 | 5872 | 143.60 |     |     |     |     |     |     |     |     |
| 5673 | 133.65 | 5698 | 134.90 | 5723 | 136.15 | 5748 | 137.40 | 5773 | 138.65 | 5798 | 139.90 | 5823 | 141.15 | 5848 | 142.40 | 5873 | 143.65 |     |     |     |     |     |     |     |     |
| 5674 | 133.70 | 5699 | 134.95 | 5724 | 136.20 | 5749 | 137.45 | 5774 | 138.70 | 5799 | 139.95 | 5824 | 141.20 | 5849 | 142.45 | 5874 | 143.70 |     |     |     |     |     |     |     |     |
| 5675 | 133.75 | 5700 | 135.00 | 5725 | 136.25 | 5750 | 137.50 | 5775 | 138.75 | 5800 | 140.00 | 5825 | 141.25 | 5850 | 142.50 | 5875 | 143.75 |     |     |     |     |     |     |     |     |
| 5676 | 133.80 | 5701 | 135.05 | 5726 | 136.30 | 5751 | 137.55 | 5776 | 138.80 | 5801 | 140.05 | 5826 | 141.30 | 5851 | 142.55 | 5876 | 143.80 |     |     |     |     |     |     |     |     |
| 5677 | 133.85 | 5702 | 135.10 | 5727 | 136.35 | 5752 | 137.60 | 5777 | 138.85 | 5802 | 140.10 | 5827 | 141.35 | 5852 | 142.60 | 5877 | 143.85 |     |     |     |     |     |     |     |     |
| 5678 | 133.90 | 5703 | 135.15 | 5728 | 136.40 | 5753 | 137.65 | 5778 | 138.90 | 5803 | 140.15 | 5828 | 141.40 | 5853 | 142.65 | 5878 | 143.90 |     |     |     |     |     |     |     |     |
| 5679 | 133.95 | 5704 | 135.20 | 5729 | 136.45 | 5754 | 137.70 | 5779 | 138.95 | 5804 | 140.20 | 5829 | 141.45 | 5854 | 142.70 | 5879 | 143.95 |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|
| 5880 | 144.00 | 5905 | 145.25 | 5930 | 146.50 | 5955 | 147.75 | 5980 | 149.00 | 6005 | 150.63 | 6030 | 153.75 | 6055 | 156.88 | 6080 | 160.00 |     |     |     |     |     |     |     |     |
| 5881 | 144.05 | 5906 | 145.30 | 5931 | 146.55 | 5956 | 147.80 | 5981 | 149.05 | 6006 | 150.75 | 6031 | 153.88 | 6056 | 157.00 | 6081 | 160.13 |     |     |     |     |     |     |     |     |
| 5882 | 144.10 | 5907 | 145.35 | 5932 | 146.60 | 5957 | 147.85 | 5982 | 149.10 | 6007 | 150.88 | 6032 | 154.00 | 6057 | 157.13 | 6082 | 160.25 |     |     |     |     |     |     |     |     |
| 5883 | 144.15 | 5908 | 145.40 | 5933 | 146.65 | 5958 | 147.90 | 5983 | 149.15 | 6008 | 151.00 | 6033 | 154.13 | 6058 | 157.25 | 6083 | 160.38 |     |     |     |     |     |     |     |     |
| 5884 | 144.20 | 5909 | 145.45 | 5934 | 146.70 | 5959 | 147.95 | 5984 | 149.20 | 6009 | 151.13 | 6034 | 154.25 | 6059 | 157.38 | 6084 | 160.50 |     |     |     |     |     |     |     |     |
| 5885 | 144.25 | 5910 | 145.50 | 5935 | 146.75 | 5960 | 148.00 | 5985 | 149.25 | 6010 | 151.25 | 6035 | 154.38 | 6060 | 157.50 | 6085 | 160.63 |     |     |     |     |     |     |     |     |
| 5886 | 144.30 | 5911 | 145.55 | 5936 | 146.80 | 5961 | 148.05 | 5986 | 149.30 | 6011 | 151.38 | 6036 | 154.50 | 6061 | 157.63 | 6086 | 160.75 |     |     |     |     |     |     |     |     |
| 5887 | 144.35 | 5912 | 145.60 | 5937 | 146.85 | 5962 | 148.10 | 5987 | 149.35 | 6012 | 151.50 | 6037 | 154.63 | 6062 | 157.75 | 6087 | 160.88 |     |     |     |     |     |     |     |     |
| 5888 | 144.40 | 5913 | 145.65 | 5938 | 146.90 | 5963 | 148.15 | 5988 | 149.40 | 6013 | 151.63 | 6038 | 154.75 | 6063 | 157.88 | 6088 | 161.00 |     |     |     |     |     |     |     |     |
| 5889 | 144.45 | 5914 | 145.70 | 5939 | 146.95 | 5964 | 148.20 | 5989 | 149.45 | 6014 | 151.75 | 6039 | 154.88 | 6064 | 158.00 | 6089 | 161.13 |     |     |     |     |     |     |     |     |
| 5890 | 144.50 | 5915 | 145.75 | 5940 | 147.00 | 5965 | 148.25 | 5990 | 149.50 | 6015 | 151.88 | 6040 | 155.00 | 6065 | 158.13 | 6090 | 161.25 |     |     |     |     |     |     |     |     |
| 5891 | 144.55 | 5916 | 145.80 | 5941 | 147.05 | 5966 | 148.30 | 5991 | 149.55 | 6016 | 152.00 | 6041 | 155.13 | 6066 | 158.25 | 6091 | 161.38 |     |     |     |     |     |     |     |     |
| 5892 | 144.60 | 5917 | 145.85 | 5942 | 147.10 | 5967 | 148.35 | 5992 | 149.60 | 6017 | 152.13 | 6042 | 155.25 | 6067 | 158.38 | 6092 | 161.50 |     |     |     |     |     |     |     |     |
| 5893 | 144.65 | 5918 | 145.90 | 5943 | 147.15 | 5968 | 148.40 | 5993 | 149.65 | 6018 | 152.25 | 6043 | 155.38 | 6068 | 158.50 | 6093 | 161.63 |     |     |     |     |     |     |     |     |
| 5894 | 144.70 | 5919 | 145.95 | 5944 | 147.20 | 5969 | 148.45 | 5994 | 149.70 | 6019 | 152.38 | 6044 | 155.50 | 6069 | 158.63 | 6094 | 161.75 |     |     |     |     |     |     |     |     |
| 5895 | 144.75 | 5920 | 146.00 | 5945 | 147.25 | 5970 | 148.50 | 5995 | 149.75 | 6020 | 152.50 | 6045 | 155.63 | 6070 | 158.75 | 6095 | 161.88 |     |     |     |     |     |     |     |     |
| 5896 | 144.80 | 5921 | 146.05 | 5946 | 147.30 | 5971 | 148.55 | 5996 | 149.80 | 6021 | 152.63 | 6046 | 155.75 | 6071 | 158.88 | 6096 | 162.00 |     |     |     |     |     |     |     |     |
| 5897 | 144.85 | 5922 | 146.10 | 5947 | 147.35 | 5972 | 148.60 | 5997 | 149.85 | 6022 | 152.75 | 6047 | 155.88 | 6072 | 159.00 | 6097 | 162.13 |     |     |     |     |     |     |     |     |
| 5898 | 144.90 | 5923 | 146.15 | 5948 | 147.40 | 5973 | 148.65 | 5998 | 149.90 | 6023 | 152.88 | 6048 | 156.00 | 6073 | 159.13 | 6098 | 162.25 |     |     |     |     |     |     |     |     |
| 5899 | 144.95 | 5924 | 146.20 | 5949 | 147.45 | 5974 | 148.70 | 5999 | 149.95 | 6024 | 153.00 | 6049 | 156.13 | 6074 | 159.25 | 6099 | 162.38 |     |     |     |     |     |     |     |     |
| 5900 | 145.00 | 5925 | 146.25 | 5950 | 147.50 | 5975 | 148.75 | 6000 | 150.00 | 6025 | 153.13 | 6050 | 156.25 | 6075 | 159.38 | 6100 | 162.50 |     |     |     |     |     |     |     |     |
| 5901 | 145.05 | 5926 | 146.30 | 5951 | 147.55 | 5976 | 148.80 | 6001 | 150.13 | 6026 | 153.25 | 6051 | 156.38 | 6076 | 159.50 | 6101 | 162.63 |     |     |     |     |     |     |     |     |
| 5902 | 145.10 | 5927 | 146.35 | 5952 | 147.60 | 5977 | 148.85 | 6002 | 150.25 | 6027 | 153.38 | 6052 | 156.50 | 6077 | 159.63 | 6102 | 162.75 |     |     |     |     |     |     |     |     |
| 5903 | 145.15 | 5928 | 146.40 | 5953 | 147.65 | 5978 | 148.90 | 6003 | 150.38 | 6028 | 153.50 | 6053 | 156.63 | 6078 | 159.75 | 6103 | 162.88 |     |     |     |     |     |     |     |     |
| 5904 | 145.20 | 5929 | 146.45 | 5954 | 147.70 | 5979 | 148.95 | 6004 | 150.50 | 6029 | 153.63 | 6054 | 156.75 | 6079 | 159.88 | 6104 | 163.00 |     |     |     |     |     |     |     |     |



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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 6105 | 163.13 | 6130 | 166.25 | 6155 | 169.38 | 6180 | 172.50 | 6205 | 175.63 | 6230 | 178.75 | 6255 | 181.88 | 6280 | 185.00 | 6305 | 188.13 |     |     |
| 6106 | 163.25 | 6131 | 166.38 | 6156 | 169.50 | 6181 | 172.63 | 6206 | 175.75 | 6231 | 178.88 | 6256 | 182.00 | 6281 | 185.13 | 6306 | 188.25 |     |     |
| 6107 | 163.38 | 6132 | 166.50 | 6157 | 169.63 | 6182 | 172.75 | 6207 | 175.88 | 6232 | 179.00 | 6257 | 182.13 | 6282 | 185.25 | 6307 | 188.38 |     |     |
| 6108 | 163.50 | 6133 | 166.63 | 6158 | 169.75 | 6183 | 172.88 | 6208 | 176.00 | 6233 | 179.13 | 6258 | 182.25 | 6283 | 185.38 | 6308 | 188.50 |     |     |
| 6109 | 163.63 | 6134 | 166.75 | 6159 | 169.88 | 6184 | 173.00 | 6209 | 176.13 | 6234 | 179.25 | 6259 | 182.38 | 6284 | 185.50 | 6309 | 188.63 |     |     |
| 6110 | 163.75 | 6135 | 166.88 | 6160 | 170.00 | 6185 | 173.13 | 6210 | 176.25 | 6235 | 179.38 | 6260 | 182.50 | 6285 | 185.63 | 6310 | 188.75 |     |     |
| 6111 | 163.88 | 6136 | 167.00 | 6161 | 170.13 | 6186 | 173.25 | 6211 | 176.38 | 6236 | 179.50 | 6261 | 182.63 | 6286 | 185.75 | 6311 | 188.88 |     |     |
| 6112 | 164.00 | 6137 | 167.13 | 6162 | 170.25 | 6187 | 173.38 | 6212 | 176.50 | 6237 | 179.63 | 6262 | 182.75 | 6287 | 185.88 | 6312 | 189.00 |     |     |
| 6113 | 164.13 | 6138 | 167.25 | 6163 | 170.38 | 6188 | 173.50 | 6213 | 176.63 | 6238 | 179.75 | 6263 | 182.88 | 6288 | 186.00 | 6313 | 189.13 |     |     |
| 6114 | 164.25 | 6139 | 167.38 | 6164 | 170.50 | 6189 | 173.63 | 6214 | 176.75 | 6239 | 179.88 | 6264 | 183.00 | 6289 | 186.13 | 6314 | 189.25 |     |     |
| 6115 | 164.38 | 6140 | 167.50 | 6165 | 170.63 | 6190 | 173.75 | 6215 | 176.88 | 6240 | 180.00 | 6265 | 183.13 | 6290 | 186.25 | 6315 | 189.38 |     |     |
| 6116 | 164.50 | 6141 | 167.63 | 6166 | 170.75 | 6191 | 173.88 | 6216 | 177.00 | 6241 | 180.13 | 6266 | 183.25 | 6291 | 186.38 | 6316 | 189.50 |     |     |
| 6117 | 164.63 | 6142 | 167.75 | 6167 | 170.88 | 6192 | 174.00 | 6217 | 177.13 | 6242 | 180.25 | 6267 | 183.38 | 6292 | 186.50 | 6317 | 189.63 |     |     |
| 6118 | 164.75 | 6143 | 167.88 | 6168 | 171.00 | 6193 | 174.13 | 6218 | 177.25 | 6243 | 180.38 | 6268 | 183.50 | 6293 | 186.63 | 6318 | 189.75 |     |     |
| 6119 | 164.88 | 6144 | 168.00 | 6169 | 171.13 | 6194 | 174.25 | 6219 | 177.38 | 6244 | 180.50 | 6269 | 183.63 | 6294 | 186.75 | 6319 | 189.88 |     |     |
| 6120 | 165.00 | 6145 | 168.13 | 6170 | 171.25 | 6195 | 174.38 | 6220 | 177.50 | 6245 | 180.63 | 6270 | 183.75 | 6295 | 186.88 | 6320 | 190.00 |     |     |
| 6121 | 165.13 | 6146 | 168.25 | 6171 | 171.38 | 6196 | 174.50 | 6221 | 177.63 | 6246 | 180.75 | 6271 | 183.88 | 6296 | 187.00 | 6321 | 190.13 |     |     |
| 6122 | 165.25 | 6147 | 168.38 | 6172 | 171.50 | 6197 | 174.63 | 6222 | 177.75 | 6247 | 180.88 | 6272 | 184.00 | 6297 | 187.13 | 6322 | 190.25 |     |     |
| 6123 | 165.38 | 6148 | 168.50 | 6173 | 171.63 | 6198 | 174.75 | 6223 | 177.88 | 6248 | 181.00 | 6273 | 184.13 | 6298 | 187.25 | 6323 | 190.38 |     |     |
| 6124 | 165.50 | 6149 | 168.63 | 6174 | 171.75 | 6199 | 174.88 | 6224 | 178.00 | 6249 | 181.13 | 6274 | 184.25 | 6299 | 187.38 | 6324 | 190.50 |     |     |
| 6125 | 165.63 | 6150 | 168.75 | 6175 | 171.88 | 6200 | 175.00 | 6225 | 178.13 | 6250 | 181.25 | 6275 | 184.38 | 6300 | 187.50 | 6325 | 190.63 |     |     |
| 6126 | 165.75 | 6151 | 168.88 | 6176 | 172.00 | 6201 | 175.13 | 6226 | 178.25 | 6251 | 181.38 | 6276 | 184.50 | 6301 | 187.63 | 6326 | 190.75 |     |     |
| 6127 | 165.88 | 6152 | 169.00 | 6177 | 172.13 | 6202 | 175.25 | 6227 | 178.38 | 6252 | 181.50 | 6277 | 184.63 | 6302 | 187.75 | 6327 | 190.88 |     |     |
| 6128 | 166.00 | 6153 | 169.13 | 6178 | 172.25 | 6203 | 175.38 | 6228 | 178.50 | 6253 | 181.63 | 6278 | 184.75 | 6303 | 187.88 | 6328 | 191.00 |     |     |
| 6129 | 166.13 | 6154 | 169.25 | 6179 | 172.38 | 6204 | 175.50 | 6229 | 178.63 | 6254 | 181.75 | 6279 | 184.88 | 6304 | 188.00 | 6329 | 191.13 |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX | REM | TAX |  |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|--|--|
| 6330 | 191.25 | 6355 | 194.38 | 6380 | 197.50 | 6405 | 200.63 | 6430 | 203.75 | 6455 | 206.88 | 6480 | 210.00 | 6505 | 213.13 | 6530 | 216.25 |     |     |     |     |  |  |
| 6331 | 191.38 | 6356 | 194.50 | 6381 | 197.63 | 6406 | 200.75 | 6431 | 203.88 | 6456 | 207.00 | 6481 | 210.13 | 6506 | 213.25 | 6531 | 216.38 |     |     |     |     |  |  |
| 6332 | 191.50 | 6357 | 194.63 | 6382 | 197.75 | 6407 | 200.88 | 6432 | 204.00 | 6457 | 207.13 | 6482 | 210.25 | 6507 | 213.38 | 6532 | 216.50 |     |     |     |     |  |  |
| 6333 | 191.63 | 6358 | 194.75 | 6383 | 197.88 | 6408 | 201.00 | 6433 | 204.13 | 6458 | 207.25 | 6483 | 210.38 | 6508 | 213.50 | 6533 | 216.63 |     |     |     |     |  |  |
| 6334 | 191.75 | 6359 | 194.88 | 6384 | 198.00 | 6409 | 201.13 | 6434 | 204.25 | 6459 | 207.38 | 6484 | 210.50 | 6509 | 213.63 | 6534 | 216.75 |     |     |     |     |  |  |
| 6335 | 191.88 | 6360 | 195.00 | 6385 | 198.13 | 6410 | 201.25 | 6435 | 204.38 | 6460 | 207.50 | 6485 | 210.63 | 6510 | 213.75 | 6535 | 216.88 |     |     |     |     |  |  |
| 6336 | 192.00 | 6361 | 195.13 | 6386 | 198.25 | 6411 | 201.38 | 6436 | 204.50 | 6461 | 207.63 | 6486 | 210.75 | 6511 | 213.88 | 6536 | 217.00 |     |     |     |     |  |  |
| 6337 | 192.13 | 6362 | 195.25 | 6387 | 198.38 | 6412 | 201.50 | 6437 | 204.63 | 6462 | 207.75 | 6487 | 210.88 | 6512 | 214.00 | 6537 | 217.13 |     |     |     |     |  |  |
| 6338 | 192.25 | 6363 | 195.38 | 6388 | 198.50 | 6413 | 201.63 | 6438 | 204.75 | 6463 | 207.88 | 6488 | 211.00 | 6513 | 214.13 | 6538 | 217.25 |     |     |     |     |  |  |
| 6339 | 192.38 | 6364 | 195.50 | 6389 | 198.63 | 6414 | 201.75 | 6439 | 204.88 | 6464 | 208.00 | 6489 | 211.13 | 6514 | 214.25 | 6539 | 217.38 |     |     |     |     |  |  |
| 6340 | 192.50 | 6365 | 195.63 | 6390 | 198.75 | 6415 | 201.88 | 6440 | 205.00 | 6465 | 208.13 | 6490 | 211.25 | 6515 | 214.38 | 6540 | 217.50 |     |     |     |     |  |  |
| 6341 | 192.63 | 6366 | 195.75 | 6391 | 198.88 | 6416 | 202.00 | 6441 | 205.13 | 6466 | 208.25 | 6491 | 211.38 | 6516 | 214.50 | 6541 | 217.63 |     |     |     |     |  |  |
| 6342 | 192.75 | 6367 | 195.88 | 6392 | 199.00 | 6417 | 202.13 | 6442 | 205.25 | 6467 | 208.38 | 6492 | 211.50 | 6517 | 214.63 | 6542 | 217.75 |     |     |     |     |  |  |
| 6343 | 192.88 | 6368 | 196.00 | 6393 | 199.13 | 6418 | 202.25 | 6443 | 205.38 | 6468 | 208.50 | 6493 | 211.63 | 6518 | 214.75 | 6543 | 217.88 |     |     |     |     |  |  |
| 6344 | 193.00 | 6369 | 196.13 | 6394 | 199.25 | 6419 | 202.38 | 6444 | 205.50 | 6469 | 208.63 | 6494 | 211.75 | 6519 | 214.88 | 6544 | 218.00 |     |     |     |     |  |  |
| 6345 | 193.13 | 6370 | 196.25 | 6395 | 199.38 | 6420 | 202.50 | 6445 | 205.63 | 6470 | 208.75 | 6495 | 211.88 | 6520 | 215.00 | 6545 | 218.13 |     |     |     |     |  |  |
| 6346 | 193.25 | 6371 | 196.38 | 6396 | 199.50 | 6421 | 202.63 | 6446 | 205.75 | 6471 | 208.88 | 6496 | 212.00 | 6521 | 215.13 | 6546 | 218.25 |     |     |     |     |  |  |
| 6347 | 193.38 | 6372 | 196.50 | 6397 | 199.63 | 6422 | 202.75 | 6447 | 205.88 | 6472 | 209.00 | 6497 | 212.13 | 6522 | 215.25 | 6547 | 218.38 |     |     |     |     |  |  |
| 6348 | 193.50 | 6373 | 196.63 | 6398 | 199.75 | 6423 | 202.88 | 6448 | 206.00 | 6473 | 209.13 | 6498 | 212.25 | 6523 | 215.38 | 6548 | 218.50 |     |     |     |     |  |  |
| 6349 | 193.63 | 6374 | 196.75 | 6399 | 199.88 | 6424 | 203.00 | 6449 | 206.13 | 6474 | 209.25 | 6499 | 212.38 | 6524 | 215.50 | 6549 | 218.63 |     |     |     |     |  |  |
| 6350 | 193.75 | 6375 | 196.88 | 6400 | 200.00 | 6425 | 203.13 | 6450 | 206.25 | 6475 | 209.38 | 6500 | 212.50 | 6525 | 215.63 | 6550 | 218.75 |     |     |     |     |  |  |
| 6351 | 193.88 | 6376 | 197.00 | 6401 | 200.13 | 6426 | 203.25 | 6451 | 206.38 | 6476 | 209.50 | 6501 | 212.63 | 6526 | 215.75 | 6551 | 218.88 |     |     |     |     |  |  |
| 6352 | 194.00 | 6377 | 197.13 | 6402 | 200.25 | 6427 | 203.38 | 6452 | 206.50 | 6477 | 209.63 | 6502 | 212.75 | 6527 | 215.88 | 6552 | 219.00 |     |     |     |     |  |  |
| 6353 | 194.13 | 6378 | 197.25 | 6403 | 200.38 | 6428 | 203.50 | 6453 | 206.63 | 6478 | 209.75 | 6503 | 212.88 | 6528 | 216.00 | 6553 | 219.13 |     |     |     |     |  |  |
| 6354 | 194.25 | 6379 | 197.38 | 6404 | 200.50 | 6429 | 203.63 | 6454 | 206.75 | 6479 | 209.88 | 6504 | 213.00 | 6529 | 216.13 | 6554 | 219.25 |     |     |     |     |  |  |

THIS TABLE 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    | REM | TAX | REM | TAX |  |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|--|--|
| 6555 | 219.38 | 6580 | 222.50 | 6605 | 225.63 | 6630 | 228.75 | 6655 | 231.88 | 6680 | 235.00 | 6705 | 238.13 | 6730 | 241.25 | 6755 | 244.38 |     |     |     |     |  |  |
| 6556 | 219.50 | 6581 | 222.63 | 6606 | 225.75 | 6631 | 228.88 | 6656 | 232.00 | 6681 | 235.13 | 6706 | 238.25 | 6731 | 241.38 | 6756 | 244.50 |     |     |     |     |  |  |
| 6557 | 219.63 | 6582 | 222.75 | 6607 | 225.88 | 6632 | 229.00 | 6657 | 232.13 | 6682 | 235.25 | 6707 | 238.38 | 6732 | 241.50 | 6757 | 244.63 |     |     |     |     |  |  |
| 6558 | 219.75 | 6583 | 222.88 | 6608 | 226.00 | 6633 | 229.13 | 6658 | 232.25 | 6683 | 235.38 | 6708 | 238.50 | 6733 | 241.63 | 6758 | 244.75 |     |     |     |     |  |  |
| 6559 | 219.88 | 6584 | 223.00 | 6609 | 226.13 | 6634 | 229.25 | 6659 | 232.38 | 6684 | 235.50 | 6709 | 238.63 | 6734 | 241.75 | 6759 | 244.88 |     |     |     |     |  |  |
| 6560 | 220.00 | 6585 | 223.13 | 6610 | 226.25 | 6635 | 229.38 | 6660 | 232.50 | 6685 | 235.63 | 6710 | 238.75 | 6735 | 241.88 | 6760 | 245.00 |     |     |     |     |  |  |
| 6561 | 220.13 | 6586 | 223.25 | 6611 | 226.38 | 6636 | 229.50 | 6661 | 232.63 | 6686 | 235.75 | 6711 | 238.88 | 6736 | 242.00 | 6761 | 245.13 |     |     |     |     |  |  |
| 6562 | 220.25 | 6587 | 223.38 | 6612 | 226.50 | 6637 | 229.63 | 6662 | 232.75 | 6687 | 235.88 | 6712 | 239.00 | 6737 | 242.13 | 6762 | 245.25 |     |     |     |     |  |  |
| 6563 | 220.38 | 6588 | 223.50 | 6613 | 226.63 | 6638 | 229.75 | 6663 | 232.88 | 6688 | 236.00 | 6713 | 239.13 | 6738 | 242.25 | 6763 | 245.38 |     |     |     |     |  |  |
| 6564 | 220.50 | 6589 | 223.63 | 6614 | 226.75 | 6639 | 229.88 | 6664 | 233.00 | 6689 | 236.13 | 6714 | 239.25 | 6739 | 242.38 | 6764 | 245.50 |     |     |     |     |  |  |
| 6565 | 220.63 | 6590 | 223.75 | 6615 | 226.88 | 6640 | 230.00 | 6665 | 233.13 | 6690 | 236.25 | 6715 | 239.38 | 6740 | 242.50 | 6765 | 245.63 |     |     |     |     |  |  |
| 6566 | 220.75 | 6591 | 223.88 | 6616 | 227.00 | 6641 | 230.13 | 6666 | 233.25 | 6691 | 236.38 | 6716 | 239.50 | 6741 | 242.63 | 6766 | 245.75 |     |     |     |     |  |  |
| 6567 | 220.88 | 6592 | 224.00 | 6617 | 227.13 | 6642 | 230.25 | 6667 | 233.38 | 6692 | 236.50 | 6717 | 239.63 | 6742 | 242.75 | 6767 | 245.88 |     |     |     |     |  |  |
| 6568 | 221.00 | 6593 | 224.13 | 6618 | 227.25 | 6643 | 230.38 | 6668 | 233.50 | 6693 | 236.63 | 6718 | 239.75 | 6743 | 242.88 | 6768 | 246.00 |     |     |     |     |  |  |
| 6569 | 221.13 | 6594 | 224.25 | 6619 | 227.38 | 6644 | 230.50 | 6669 | 233.63 | 6694 | 236.75 | 6719 | 239.88 | 6744 | 243.00 | 6769 | 246.13 |     |     |     |     |  |  |
| 6570 | 221.25 | 6595 | 224.38 | 6620 | 227.50 | 6645 | 230.63 | 6670 | 233.75 | 6695 | 236.88 | 6720 | 240.00 | 6745 | 243.13 | 6770 | 246.25 |     |     |     |     |  |  |
| 6571 | 221.38 | 6596 | 224.50 | 6621 | 227.63 | 6646 | 230.75 | 6671 | 233.88 | 6696 | 237.00 | 6721 | 240.13 | 6746 | 243.25 | 6771 | 246.38 |     |     |     |     |  |  |
| 6572 | 221.50 | 6597 | 224.63 | 6622 | 227.75 | 6647 | 230.88 | 6672 | 234.00 | 6697 | 237.13 | 6722 | 240.25 | 6747 | 243.38 | 6772 | 246.50 |     |     |     |     |  |  |
| 6573 | 221.63 | 6598 | 224.75 | 6623 | 227.88 | 6648 | 231.00 | 6673 | 234.13 | 6698 | 237.25 | 6723 | 240.38 | 6748 | 243.50 | 6773 | 246.63 |     |     |     |     |  |  |
| 6574 | 221.75 | 6599 | 224.88 | 6624 | 228.00 | 6649 | 231.13 | 6674 | 234.25 | 6699 | 237.38 | 6724 | 240.50 | 6749 | 243.63 | 6774 | 246.75 |     |     |     |     |  |  |
| 6575 | 221.88 | 6600 | 225.00 | 6625 | 228.13 | 6650 | 231.25 | 6675 | 234.38 | 6700 | 237.50 | 6725 | 240.63 | 6750 | 243.75 | 6775 | 246.88 |     |     |     |     |  |  |
| 6576 | 222.00 | 6601 | 225.13 | 6626 | 228.25 | 6651 | 231.38 | 6676 | 234.50 | 6701 | 237.63 | 6726 | 240.75 | 6751 | 243.88 | 6776 | 247.00 |     |     |     |     |  |  |
| 6577 | 222.13 | 6602 | 225.25 | 6627 | 228.38 | 6652 | 231.50 | 6677 | 234.63 | 6702 | 237.75 | 6727 | 240.88 | 6752 | 244.00 | 6777 | 247.13 |     |     |     |     |  |  |
| 6578 | 222.25 | 6603 | 225.38 | 6628 | 228.50 | 6653 | 231.63 | 6678 | 234.75 | 6703 | 237.88 | 6728 | 241.00 | 6753 | 244.13 | 6778 | 247.25 |     |     |     |     |  |  |
| 6579 | 222.38 | 6604 | 225.50 | 6629 | 228.63 | 6654 | 231.75 | 6679 | 234.88 | 6704 | 238.00 | 6729 | 241.13 | 6754 | 244.25 | 6779 | 247.38 |     |     |     |     |  |  |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 6780 | 247.50 | 6805 | 250.63 | 6830 | 253.75 | 6855 | 256.88 | 6880 | 260.00 | 6905 | 263.13 | 6930 | 266.25 | 6955 | 269.38 | 6980 | 272.50 |     |     |
| 6781 | 247.63 | 6806 | 250.75 | 6831 | 253.88 | 6856 | 257.00 | 6881 | 260.13 | 6906 | 263.25 | 6931 | 266.38 | 6956 | 269.50 | 6981 | 272.63 |     |     |
| 6782 | 247.75 | 6807 | 250.88 | 6832 | 254.00 | 6857 | 257.13 | 6882 | 260.25 | 6907 | 263.38 | 6932 | 266.50 | 6957 | 269.63 | 6982 | 272.75 |     |     |
| 6783 | 247.88 | 6808 | 251.00 | 6833 | 254.13 | 6858 | 257.25 | 6883 | 260.38 | 6908 | 263.50 | 6933 | 266.63 | 6958 | 269.75 | 6983 | 272.88 |     |     |
| 6784 | 248.00 | 6809 | 251.13 | 6834 | 254.25 | 6859 | 257.38 | 6884 | 260.50 | 6909 | 263.63 | 6934 | 266.75 | 6959 | 269.88 | 6984 | 273.00 |     |     |
| 6785 | 248.13 | 6810 | 251.25 | 6835 | 254.38 | 6860 | 257.50 | 6885 | 260.63 | 6910 | 263.75 | 6935 | 266.88 | 6960 | 270.00 | 6985 | 273.13 |     |     |
| 6786 | 248.25 | 6811 | 251.38 | 6836 | 254.50 | 6861 | 257.63 | 6886 | 260.75 | 6911 | 263.88 | 6936 | 267.00 | 6961 | 270.13 | 6986 | 273.25 |     |     |
| 6787 | 248.38 | 6812 | 251.50 | 6837 | 254.63 | 6862 | 257.75 | 6887 | 260.88 | 6912 | 264.00 | 6937 | 267.13 | 6962 | 270.25 | 6987 | 273.38 |     |     |
| 6788 | 248.50 | 6813 | 251.63 | 6838 | 254.75 | 6863 | 257.88 | 6888 | 261.00 | 6913 | 264.13 | 6938 | 267.25 | 6963 | 270.38 | 6988 | 273.50 |     |     |
| 6789 | 248.63 | 6814 | 251.75 | 6839 | 254.88 | 6864 | 258.00 | 6889 | 261.13 | 6914 | 264.25 | 6939 | 267.38 | 6964 | 270.50 | 6989 | 273.63 |     |     |
| 6790 | 248.75 | 6815 | 251.88 | 6840 | 255.00 | 6865 | 258.13 | 6890 | 261.25 | 6915 | 264.38 | 6940 | 267.50 | 6965 | 270.63 | 6990 | 273.75 |     |     |
| 6791 | 248.88 | 6816 | 252.00 | 6841 | 255.13 | 6866 | 258.25 | 6891 | 261.38 | 6916 | 264.50 | 6941 | 267.63 | 6966 | 270.75 | 6991 | 273.88 |     |     |
| 6792 | 249.00 | 6817 | 252.13 | 6842 | 255.25 | 6867 | 258.38 | 6892 | 261.50 | 6917 | 264.63 | 6942 | 267.75 | 6967 | 270.88 | 6992 | 274.00 |     |     |
| 6793 | 249.13 | 6818 | 252.25 | 6843 | 255.38 | 6868 | 258.50 | 6893 | 261.63 | 6918 | 264.75 | 6943 | 267.88 | 6968 | 271.00 | 6993 | 274.13 |     |     |
| 6794 | 249.25 | 6819 | 252.38 | 6844 | 255.50 | 6869 | 258.63 | 6894 | 261.75 | 6919 | 264.88 | 6944 | 268.00 | 6969 | 271.13 | 6994 | 274.25 |     |     |
| 6795 | 249.38 | 6820 | 252.50 | 6845 | 255.63 | 6870 | 258.75 | 6895 | 261.88 | 6920 | 265.00 | 6945 | 268.13 | 6970 | 271.25 | 6995 | 274.38 |     |     |
| 6796 | 249.50 | 6821 | 252.63 | 6846 | 255.75 | 6871 | 258.88 | 6896 | 262.00 | 6921 | 265.13 | 6946 | 268.25 | 6971 | 271.38 | 6996 | 274.50 |     |     |
| 6797 | 249.63 | 6822 | 252.75 | 6847 | 255.88 | 6872 | 259.00 | 6897 | 262.13 | 6922 | 265.25 | 6947 | 268.38 | 6972 | 271.50 | 6997 | 274.63 |     |     |
| 6798 | 249.75 | 6823 | 252.88 | 6848 | 256.00 | 6873 | 259.13 | 6898 | 262.25 | 6923 | 265.38 | 6948 | 268.50 | 6973 | 271.63 | 6998 | 274.75 |     |     |
| 6799 | 249.88 | 6824 | 253.00 | 6849 | 256.13 | 6874 | 259.25 | 6899 | 262.38 | 6924 | 265.50 | 6949 | 268.63 | 6974 | 271.75 | 6999 | 274.88 |     |     |
| 6800 | 250.00 | 6825 | 253.13 | 6850 | 256.25 | 6875 | 259.38 | 6900 | 262.50 | 6925 | 265.63 | 6950 | 268.75 | 6975 | 271.88 | 7000 | 275.00 |     |     |
| 6801 | 250.13 | 6826 | 253.25 | 6851 | 256.38 | 6876 | 259.50 | 6901 | 262.63 | 6926 | 265.75 | 6951 | 268.88 | 6976 | 272.00 | 7001 | 275.13 |     |     |
| 6802 | 250.25 | 6827 | 253.38 | 6852 | 256.50 | 6877 | 259.63 | 6902 | 262.75 | 6927 | 265.88 | 6952 | 269.00 | 6977 | 272.13 | 7002 | 275.25 |     |     |
| 6803 | 250.38 | 6828 | 253.50 | 6853 | 256.63 | 6878 | 259.75 | 6903 | 262.88 | 6928 | 266.00 | 6953 | 269.13 | 6978 | 272.25 | 7003 | 275.38 |     |     |
| 6804 | 250.50 | 6829 | 253.63 | 6854 | 256.75 | 6879 | 259.88 | 6904 | 263.00 | 6929 | 266.13 | 6954 | 269.25 | 6979 | 272.38 | 7004 | 275.50 |     |     |

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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX |  |  |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|--|--|--|
| 7005 | 275.63 | 7030 | 278.75 | 7055 | 281.88 | 7080 | 285.00 | 7105 | 288.13 | 7130 | 291.25 | 7155 | 294.38 | 7180 | 297.50 | 7205 | 300.63 |     |     |     |     |  |  |  |
| 7006 | 275.75 | 7031 | 278.88 | 7056 | 282.00 | 7081 | 285.13 | 7106 | 288.25 | 7131 | 291.38 | 7156 | 294.50 | 7181 | 297.63 | 7206 | 300.75 |     |     |     |     |  |  |  |
| 7007 | 275.88 | 7032 | 279.00 | 7057 | 282.13 | 7082 | 285.25 | 7107 | 288.38 | 7132 | 291.50 | 7157 | 294.63 | 7182 | 297.75 | 7207 | 300.88 |     |     |     |     |  |  |  |
| 7008 | 276.00 | 7033 | 279.13 | 7058 | 282.25 | 7083 | 285.38 | 7108 | 288.50 | 7133 | 291.63 | 7158 | 294.75 | 7183 | 297.88 | 7208 | 301.00 |     |     |     |     |  |  |  |
| 7009 | 276.13 | 7034 | 279.25 | 7059 | 282.38 | 7084 | 285.50 | 7109 | 288.63 | 7134 | 291.75 | 7159 | 294.88 | 7184 | 298.00 | 7209 | 301.13 |     |     |     |     |  |  |  |
| 7010 | 276.25 | 7035 | 279.38 | 7060 | 282.50 | 7085 | 285.63 | 7110 | 288.75 | 7135 | 291.88 | 7160 | 295.00 | 7185 | 298.13 | 7210 | 301.25 |     |     |     |     |  |  |  |
| 7011 | 276.38 | 7036 | 279.50 | 7061 | 282.63 | 7086 | 285.75 | 7111 | 288.88 | 7136 | 292.00 | 7161 | 295.13 | 7186 | 298.25 | 7211 | 301.38 |     |     |     |     |  |  |  |
| 7012 | 276.50 | 7037 | 279.63 | 7062 | 282.75 | 7087 | 285.88 | 7112 | 289.00 | 7137 | 292.13 | 7162 | 295.25 | 7187 | 298.38 | 7212 | 301.50 |     |     |     |     |  |  |  |
| 7013 | 276.63 | 7038 | 279.75 | 7063 | 282.88 | 7088 | 286.00 | 7113 | 289.13 | 7138 | 292.25 | 7163 | 295.38 | 7188 | 298.50 | 7213 | 301.63 |     |     |     |     |  |  |  |
| 7014 | 276.75 | 7039 | 279.88 | 7064 | 283.00 | 7089 | 286.13 | 7114 | 289.25 | 7139 | 292.38 | 7164 | 295.50 | 7189 | 298.63 | 7214 | 301.75 |     |     |     |     |  |  |  |
| 7015 | 276.88 | 7040 | 280.00 | 7065 | 283.13 | 7090 | 286.25 | 7115 | 289.38 | 7140 | 292.50 | 7165 | 295.63 | 7190 | 298.75 | 7215 | 301.88 |     |     |     |     |  |  |  |
| 7016 | 277.00 | 7041 | 280.13 | 7066 | 283.25 | 7091 | 286.38 | 7116 | 289.50 | 7141 | 292.63 | 7166 | 295.75 | 7191 | 298.88 | 7216 | 302.00 |     |     |     |     |  |  |  |
| 7017 | 277.13 | 7042 | 280.25 | 7067 | 283.38 | 7092 | 286.50 | 7117 | 289.63 | 7142 | 292.75 | 7167 | 295.88 | 7192 | 299.00 | 7217 | 302.13 |     |     |     |     |  |  |  |
| 7018 | 277.25 | 7043 | 280.38 | 7068 | 283.50 | 7093 | 286.63 | 7118 | 289.75 | 7143 | 292.88 | 7168 | 296.00 | 7193 | 299.13 | 7218 | 302.25 |     |     |     |     |  |  |  |
| 7019 | 277.38 | 7044 | 280.50 | 7069 | 283.63 | 7094 | 286.75 | 7119 | 289.88 | 7144 | 293.00 | 7169 | 296.13 | 7194 | 299.25 | 7219 | 302.38 |     |     |     |     |  |  |  |
| 7020 | 277.50 | 7045 | 280.63 | 7070 | 283.75 | 7095 | 286.88 | 7120 | 290.00 | 7145 | 293.13 | 7170 | 296.25 | 7195 | 299.38 | 7220 | 302.50 |     |     |     |     |  |  |  |
| 7021 | 277.63 | 7046 | 280.75 | 7071 | 283.88 | 7096 | 287.00 | 7121 | 290.13 | 7146 | 293.25 | 7171 | 296.38 | 7196 | 299.50 | 7221 | 302.63 |     |     |     |     |  |  |  |
| 7022 | 277.75 | 7047 | 280.88 | 7072 | 284.00 | 7097 | 287.13 | 7122 | 290.25 | 7147 | 293.38 | 7172 | 296.50 | 7197 | 299.63 | 7222 | 302.75 |     |     |     |     |  |  |  |
| 7023 | 277.88 | 7048 | 281.00 | 7073 | 284.13 | 7098 | 287.25 | 7123 | 290.38 | 7148 | 293.50 | 7173 | 296.63 | 7198 | 299.75 | 7223 | 302.88 |     |     |     |     |  |  |  |
| 7024 | 278.00 | 7049 | 281.13 | 7074 | 284.25 | 7099 | 287.38 | 7124 | 290.50 | 7149 | 293.63 | 7174 | 296.75 | 7199 | 299.88 | 7224 | 303.00 |     |     |     |     |  |  |  |
| 7025 | 278.13 | 7050 | 281.25 | 7075 | 284.38 | 7100 | 287.50 | 7125 | 290.63 | 7150 | 293.75 | 7175 | 296.88 | 7200 | 300.00 | 7225 | 303.13 |     |     |     |     |  |  |  |
| 7026 | 278.25 | 7051 | 281.38 | 7076 | 284.50 | 7101 | 287.63 | 7126 | 290.75 | 7151 | 293.88 | 7176 | 297.00 | 7201 | 300.13 | 7226 | 303.25 |     |     |     |     |  |  |  |
| 7027 | 278.38 | 7052 | 281.50 | 7077 | 284.63 | 7102 | 287.75 | 7127 | 290.88 | 7152 | 294.00 | 7177 | 297.13 | 7202 | 300.25 | 7227 | 303.38 |     |     |     |     |  |  |  |
| 7028 | 278.50 | 7053 | 281.63 | 7078 | 284.75 | 7103 | 287.88 | 7128 | 291.00 | 7153 | 294.13 | 7178 | 297.25 | 7203 | 300.38 | 7228 | 303.50 |     |     |     |     |  |  |  |
| 7029 | 278.63 | 7054 | 281.75 | 7079 | 284.88 | 7104 | 288.00 | 7129 | 291.13 | 7154 | 294.25 | 7179 | 297.38 | 7204 | 300.50 | 7229 | 303.63 |     |     |     |     |  |  |  |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX | REM | TAX |  |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|--|--|
| 7230 | 303.75 | 7255 | 306.88 | 7280 | 310.00 | 7305 | 313.13 | 7330 | 316.25 | 7355 | 319.38 | 7380 | 322.50 | 7405 | 325.63 | 7430 | 328.75 |     |     |     |     |  |  |
| 7231 | 303.88 | 7256 | 307.00 | 7281 | 310.13 | 7306 | 313.25 | 7331 | 316.38 | 7356 | 319.50 | 7381 | 322.63 | 7406 | 325.75 | 7431 | 328.88 |     |     |     |     |  |  |
| 7232 | 304.00 | 7257 | 307.13 | 7282 | 310.25 | 7307 | 313.38 | 7332 | 316.50 | 7357 | 319.63 | 7382 | 322.75 | 7407 | 325.88 | 7432 | 329.00 |     |     |     |     |  |  |
| 7233 | 304.13 | 7258 | 307.25 | 7283 | 310.38 | 7308 | 313.50 | 7333 | 316.63 | 7358 | 319.75 | 7383 | 322.88 | 7408 | 326.00 | 7433 | 329.13 |     |     |     |     |  |  |
| 7234 | 304.25 | 7259 | 307.38 | 7284 | 310.50 | 7309 | 313.63 | 7334 | 316.75 | 7359 | 319.88 | 7384 | 323.00 | 7409 | 326.13 | 7434 | 329.25 |     |     |     |     |  |  |
| 7235 | 304.38 | 7260 | 307.50 | 7285 | 310.63 | 7310 | 313.75 | 7335 | 316.88 | 7360 | 320.00 | 7385 | 323.13 | 7410 | 326.25 | 7435 | 329.38 |     |     |     |     |  |  |
| 7236 | 304.50 | 7261 | 307.63 | 7286 | 310.75 | 7311 | 313.88 | 7336 | 317.00 | 7361 | 320.13 | 7386 | 323.25 | 7411 | 326.38 | 7436 | 329.50 |     |     |     |     |  |  |
| 7237 | 304.63 | 7262 | 307.75 | 7287 | 310.88 | 7312 | 314.00 | 7337 | 317.13 | 7362 | 320.25 | 7387 | 323.38 | 7412 | 326.50 | 7437 | 329.63 |     |     |     |     |  |  |
| 7238 | 304.75 | 7263 | 307.88 | 7288 | 311.00 | 7313 | 314.13 | 7338 | 317.25 | 7363 | 320.38 | 7388 | 323.50 | 7413 | 326.63 | 7438 | 329.75 |     |     |     |     |  |  |
| 7239 | 304.88 | 7264 | 308.00 | 7289 | 311.13 | 7314 | 314.25 | 7339 | 317.38 | 7364 | 320.50 | 7389 | 323.63 | 7414 | 326.75 | 7439 | 329.88 |     |     |     |     |  |  |
| 7240 | 305.00 | 7265 | 308.13 | 7290 | 311.25 | 7315 | 314.38 | 7340 | 317.50 | 7365 | 320.63 | 7390 | 323.75 | 7415 | 326.88 | 7440 | 330.00 |     |     |     |     |  |  |
| 7241 | 305.13 | 7266 | 308.25 | 7291 | 311.38 | 7316 | 314.50 | 7341 | 317.63 | 7366 | 320.75 | 7391 | 323.88 | 7416 | 327.00 | 7441 | 330.13 |     |     |     |     |  |  |
| 7242 | 305.25 | 7267 | 308.38 | 7292 | 311.50 | 7317 | 314.63 | 7342 | 317.75 | 7367 | 320.88 | 7392 | 324.00 | 7417 | 327.13 | 7442 | 330.25 |     |     |     |     |  |  |
| 7243 | 305.38 | 7268 | 308.50 | 7293 | 311.63 | 7318 | 314.75 | 7343 | 317.88 | 7368 | 321.00 | 7393 | 324.13 | 7418 | 327.25 | 7443 | 330.38 |     |     |     |     |  |  |
| 7244 | 305.50 | 7269 | 308.63 | 7294 | 311.75 | 7319 | 314.88 | 7344 | 318.00 | 7369 | 321.13 | 7394 | 324.25 | 7419 | 327.38 | 7444 | 330.50 |     |     |     |     |  |  |
| 7245 | 305.63 | 7270 | 308.75 | 7295 | 311.88 | 7320 | 315.00 | 7345 | 318.13 | 7370 | 321.25 | 7395 | 324.38 | 7420 | 327.50 | 7445 | 330.63 |     |     |     |     |  |  |
| 7246 | 305.75 | 7271 | 308.88 | 7296 | 312.00 | 7321 | 315.13 | 7346 | 318.25 | 7371 | 321.38 | 7396 | 324.50 | 7421 | 327.63 | 7446 | 330.75 |     |     |     |     |  |  |
| 7247 | 305.88 | 7272 | 309.00 | 7297 | 312.13 | 7322 | 315.25 | 7347 | 318.38 | 7372 | 321.50 | 7397 | 324.63 | 7422 | 327.75 | 7447 | 330.88 |     |     |     |     |  |  |
| 7248 | 306.00 | 7273 | 309.13 | 7298 | 312.25 | 7323 | 315.38 | 7348 | 318.50 | 7373 | 321.63 | 7398 | 324.75 | 7423 | 327.88 | 7448 | 331.00 |     |     |     |     |  |  |
| 7249 | 306.13 | 7274 | 309.25 | 7299 | 312.38 | 7324 | 315.50 | 7349 | 318.63 | 7374 | 321.75 | 7399 | 324.88 | 7424 | 328.00 | 7449 | 331.13 |     |     |     |     |  |  |
| 7250 | 306.25 | 7275 | 309.38 | 7300 | 312.50 | 7325 | 315.63 | 7350 | 318.75 | 7375 | 321.88 | 7400 | 325.00 | 7425 | 328.13 | 7450 | 331.25 |     |     |     |     |  |  |
| 7251 | 306.38 | 7276 | 309.50 | 7301 | 312.63 | 7326 | 315.75 | 7351 | 318.88 | 7376 | 322.00 | 7401 | 325.13 | 7426 | 328.25 | 7451 | 331.38 |     |     |     |     |  |  |
| 7252 | 306.50 | 7277 | 309.63 | 7302 | 312.75 | 7327 | 315.88 | 7352 | 319.00 | 7377 | 322.13 | 7402 | 325.25 | 7427 | 328.38 | 7452 | 331.50 |     |     |     |     |  |  |
| 7253 | 306.63 | 7278 | 309.75 | 7303 | 312.88 | 7328 | 316.00 | 7353 | 319.13 | 7378 | 322.25 | 7403 | 325.38 | 7428 | 328.50 | 7453 | 331.63 |     |     |     |     |  |  |
| 7254 | 306.75 | 7279 | 309.88 | 7304 | 313.00 | 7329 | 316.13 | 7354 | 319.25 | 7379 | 322.38 | 7404 | 325.50 | 7429 | 328.63 | 7454 | 331.75 |     |     |     |     |  |  |

THIS TABLE 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    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 7455 | 331.88 | 7480 | 335.00 | 7505 | 338.13 | 7530 | 341.25 | 7555 | 344.38 | 7580 | 347.50 | 7605 | 350.63 | 7630 | 353.75 | 7655 | 356.88 |     |     |
| 7456 | 332.00 | 7481 | 335.13 | 7506 | 338.25 | 7531 | 341.38 | 7556 | 344.50 | 7581 | 347.63 | 7606 | 350.75 | 7631 | 353.88 | 7656 | 357.00 |     |     |
| 7457 | 332.13 | 7482 | 335.25 | 7507 | 338.38 | 7532 | 341.50 | 7557 | 344.63 | 7582 | 347.75 | 7607 | 350.88 | 7632 | 354.00 | 7657 | 357.13 |     |     |
| 7458 | 332.25 | 7483 | 335.38 | 7508 | 338.50 | 7533 | 341.63 | 7558 | 344.75 | 7583 | 347.88 | 7608 | 351.00 | 7633 | 354.13 | 7658 | 357.25 |     |     |
| 7459 | 332.38 | 7484 | 335.50 | 7509 | 338.63 | 7534 | 341.75 | 7559 | 344.88 | 7584 | 348.00 | 7609 | 351.13 | 7634 | 354.25 | 7659 | 357.38 |     |     |
| 7460 | 332.50 | 7485 | 335.63 | 7510 | 338.75 | 7535 | 341.88 | 7560 | 345.00 | 7585 | 348.13 | 7610 | 351.25 | 7635 | 354.38 | 7660 | 357.50 |     |     |
| 7461 | 332.63 | 7486 | 335.75 | 7511 | 338.88 | 7536 | 342.00 | 7561 | 345.13 | 7586 | 348.25 | 7611 | 351.38 | 7636 | 354.50 | 7661 | 357.63 |     |     |
| 7462 | 332.75 | 7487 | 335.88 | 7512 | 339.00 | 7537 | 342.13 | 7562 | 345.25 | 7587 | 348.38 | 7612 | 351.50 | 7637 | 354.63 | 7662 | 357.75 |     |     |
| 7463 | 332.88 | 7488 | 336.00 | 7513 | 339.13 | 7538 | 342.25 | 7563 | 345.38 | 7588 | 348.50 | 7613 | 351.63 | 7638 | 354.75 | 7663 | 357.88 |     |     |
| 7464 | 333.00 | 7489 | 336.13 | 7514 | 339.25 | 7539 | 342.38 | 7564 | 345.50 | 7589 | 348.63 | 7614 | 351.75 | 7639 | 354.88 | 7664 | 358.00 |     |     |
| 7465 | 333.13 | 7490 | 336.25 | 7515 | 339.38 | 7540 | 342.50 | 7565 | 345.63 | 7590 | 348.75 | 7615 | 351.88 | 7640 | 355.00 | 7665 | 358.13 |     |     |
| 7466 | 333.25 | 7491 | 336.38 | 7516 | 339.50 | 7541 | 342.63 | 7566 | 345.75 | 7591 | 348.88 | 7616 | 352.00 | 7641 | 355.13 | 7666 | 358.25 |     |     |
| 7467 | 333.38 | 7492 | 336.50 | 7517 | 339.63 | 7542 | 342.75 | 7567 | 345.88 | 7592 | 349.00 | 7617 | 352.13 | 7642 | 355.25 | 7667 | 358.38 |     |     |
| 7468 | 333.50 | 7493 | 336.63 | 7518 | 339.75 | 7543 | 342.88 | 7568 | 346.00 | 7593 | 349.13 | 7618 | 352.25 | 7643 | 355.38 | 7668 | 358.50 |     |     |
| 7469 | 333.63 | 7494 | 336.75 | 7519 | 339.88 | 7544 | 343.00 | 7569 | 346.13 | 7594 | 349.25 | 7619 | 352.38 | 7644 | 355.50 | 7669 | 358.63 |     |     |
| 7470 | 333.75 | 7495 | 336.88 | 7520 | 340.00 | 7545 | 343.13 | 7570 | 346.25 | 7595 | 349.38 | 7620 | 352.50 | 7645 | 355.63 | 7670 | 358.75 |     |     |
| 7471 | 333.88 | 7496 | 337.00 | 7521 | 340.13 | 7546 | 343.25 | 7571 | 346.38 | 7596 | 349.50 | 7621 | 352.63 | 7646 | 355.75 | 7671 | 358.88 |     |     |
| 7472 | 334.00 | 7497 | 337.13 | 7522 | 340.25 | 7547 | 343.38 | 7572 | 346.50 | 7597 | 349.63 | 7622 | 352.75 | 7647 | 355.88 | 7672 | 359.00 |     |     |
| 7473 | 334.13 | 7498 | 337.25 | 7523 | 340.38 | 7548 | 343.50 | 7573 | 346.63 | 7598 | 349.75 | 7623 | 352.88 | 7648 | 356.00 | 7673 | 359.13 |     |     |
| 7474 | 334.25 | 7499 | 337.38 | 7524 | 340.50 | 7549 | 343.63 | 7574 | 346.75 | 7599 | 349.88 | 7624 | 353.00 | 7649 | 356.13 | 7674 | 359.25 |     |     |
| 7475 | 334.38 | 7500 | 337.50 | 7525 | 340.63 | 7550 | 343.75 | 7575 | 346.88 | 7600 | 350.00 | 7625 | 353.13 | 7650 | 356.25 | 7675 | 359.38 |     |     |
| 7476 | 334.50 | 7501 | 337.63 | 7526 | 340.75 | 7551 | 343.88 | 7576 | 347.00 | 7601 | 350.13 | 7626 | 353.25 | 7651 | 356.38 | 7676 | 359.50 |     |     |
| 7477 | 334.63 | 7502 | 337.75 | 7527 | 340.88 | 7552 | 344.00 | 7577 | 347.13 | 7602 | 350.25 | 7627 | 353.38 | 7652 | 356.50 | 7677 | 359.63 |     |     |
| 7478 | 334.75 | 7503 | 337.88 | 7528 | 341.00 | 7553 | 344.13 | 7578 | 347.25 | 7603 | 350.38 | 7628 | 353.50 | 7653 | 356.63 | 7678 | 359.75 |     |     |
| 7479 | 334.88 | 7504 | 338.00 | 7529 | 341.13 | 7554 | 344.25 | 7579 | 347.38 | 7604 | 350.50 | 7629 | 353.63 | 7654 | 356.75 | 7679 | 359.88 |     |     |



Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 7680 | 360.00 | 7705 | 363.13 | 7730 | 366.25 | 7755 | 369.38 | 7780 | 372.50 | 7805 | 375.63 | 7830 | 378.75 | 7855 | 381.88 | 7880 | 385.00 |     |     |
| 7681 | 360.13 | 7706 | 363.25 | 7731 | 366.38 | 7756 | 369.50 | 7781 | 372.63 | 7806 | 375.75 | 7831 | 378.88 | 7856 | 382.00 | 7881 | 385.13 |     |     |
| 7682 | 360.25 | 7707 | 363.38 | 7732 | 366.50 | 7757 | 369.63 | 7782 | 372.75 | 7807 | 375.88 | 7832 | 379.00 | 7857 | 382.13 | 7882 | 385.25 |     |     |
| 7683 | 360.38 | 7708 | 363.50 | 7733 | 366.63 | 7758 | 369.75 | 7783 | 372.88 | 7808 | 376.00 | 7833 | 379.13 | 7858 | 382.25 | 7883 | 385.38 |     |     |
| 7684 | 360.50 | 7709 | 363.63 | 7734 | 366.75 | 7759 | 369.88 | 7784 | 373.00 | 7809 | 376.13 | 7834 | 379.25 | 7859 | 382.38 | 7884 | 385.50 |     |     |
| 7685 | 360.63 | 7710 | 363.75 | 7735 | 366.88 | 7760 | 370.00 | 7785 | 373.13 | 7810 | 376.25 | 7835 | 379.38 | 7860 | 382.50 | 7885 | 385.63 |     |     |
| 7686 | 360.75 | 7711 | 363.88 | 7736 | 367.00 | 7761 | 370.13 | 7786 | 373.25 | 7811 | 376.38 | 7836 | 379.50 | 7861 | 382.63 | 7886 | 385.75 |     |     |
| 7687 | 360.88 | 7712 | 364.00 | 7737 | 367.13 | 7762 | 370.25 | 7787 | 373.38 | 7812 | 376.50 | 7837 | 379.63 | 7862 | 382.75 | 7887 | 385.88 |     |     |
| 7688 | 361.00 | 7713 | 364.13 | 7738 | 367.25 | 7763 | 370.38 | 7788 | 373.50 | 7813 | 376.63 | 7838 | 379.75 | 7863 | 382.88 | 7888 | 386.00 |     |     |
| 7689 | 361.13 | 7714 | 364.25 | 7739 | 367.38 | 7764 | 370.50 | 7789 | 373.63 | 7814 | 376.75 | 7839 | 379.88 | 7864 | 383.00 | 7889 | 386.13 |     |     |
| 7690 | 361.25 | 7715 | 364.38 | 7740 | 367.50 | 7765 | 370.63 | 7790 | 373.75 | 7815 | 376.88 | 7840 | 380.00 | 7865 | 383.13 | 7890 | 386.25 |     |     |
| 7691 | 361.38 | 7716 | 364.50 | 7741 | 367.63 | 7766 | 370.75 | 7791 | 373.88 | 7816 | 377.00 | 7841 | 380.13 | 7866 | 383.25 | 7891 | 386.38 |     |     |
| 7692 | 361.50 | 7717 | 364.63 | 7742 | 367.75 | 7767 | 370.88 | 7792 | 374.00 | 7817 | 377.13 | 7842 | 380.25 | 7867 | 383.38 | 7892 | 386.50 |     |     |
| 7693 | 361.63 | 7718 | 364.75 | 7743 | 367.88 | 7768 | 371.00 | 7793 | 374.13 | 7818 | 377.25 | 7843 | 380.38 | 7868 | 383.50 | 7893 | 386.63 |     |     |
| 7694 | 361.75 | 7719 | 364.88 | 7744 | 368.00 | 7769 | 371.13 | 7794 | 374.25 | 7819 | 377.38 | 7844 | 380.50 | 7869 | 383.63 | 7894 | 386.75 |     |     |
| 7695 | 361.88 | 7720 | 365.00 | 7745 | 368.13 | 7770 | 371.25 | 7795 | 374.38 | 7820 | 377.50 | 7845 | 380.63 | 7870 | 383.75 | 7895 | 386.88 |     |     |
| 7696 | 362.00 | 7721 | 365.13 | 7746 | 368.25 | 7771 | 371.38 | 7796 | 374.50 | 7821 | 377.63 | 7846 | 380.75 | 7871 | 383.88 | 7896 | 387.00 |     |     |
| 7697 | 362.13 | 7722 | 365.25 | 7747 | 368.38 | 7772 | 371.50 | 7797 | 374.63 | 7822 | 377.75 | 7847 | 380.88 | 7872 | 384.00 | 7897 | 387.13 |     |     |
| 7698 | 362.25 | 7723 | 365.38 | 7748 | 368.50 | 7773 | 371.63 | 7798 | 374.75 | 7823 | 377.88 | 7848 | 381.00 | 7873 | 384.13 | 7898 | 387.25 |     |     |
| 7699 | 362.38 | 7724 | 365.50 | 7749 | 368.63 | 7774 | 371.75 | 7799 | 374.88 | 7824 | 378.00 | 7849 | 381.13 | 7874 | 384.25 | 7899 | 387.38 |     |     |
| 7700 | 362.50 | 7725 | 365.63 | 7750 | 368.75 | 7775 | 371.88 | 7800 | 375.00 | 7825 | 378.13 | 7850 | 381.25 | 7875 | 384.38 | 7900 | 387.50 |     |     |
| 7701 | 362.63 | 7726 | 365.75 | 7751 | 368.88 | 7776 | 372.00 | 7801 | 375.13 | 7826 | 378.25 | 7851 | 381.38 | 7876 | 384.50 | 7901 | 387.63 |     |     |
| 7702 | 362.75 | 7727 | 365.88 | 7752 | 369.00 | 7777 | 372.13 | 7802 | 375.25 | 7827 | 378.38 | 7852 | 381.50 | 7877 | 384.63 | 7902 | 387.75 |     |     |
| 7703 | 362.88 | 7728 | 366.00 | 7753 | 369.13 | 7778 | 372.25 | 7803 | 375.38 | 7828 | 378.50 | 7853 | 381.63 | 7878 | 384.75 | 7903 | 387.88 |     |     |
| 7704 | 363.00 | 7729 | 366.13 | 7754 | 369.25 | 7779 | 372.38 | 7804 | 375.50 | 7829 | 378.63 | 7854 | 381.75 | 7879 | 384.88 | 7904 | 388.00 |     |     |



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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 7905 | 388.13 | 7930 | 391.25 | 7955 | 394.38 | 7980 | 397.50 | 8005 | 400.63 | 8030 | 403.75 | 8055 | 406.88 | 8080 | 410.00 | 8105 | 413.13 |     |     |
| 7906 | 388.25 | 7931 | 391.38 | 7956 | 394.50 | 7981 | 397.63 | 8006 | 400.75 | 8031 | 403.88 | 8056 | 407.00 | 8081 | 410.13 | 8106 | 413.25 |     |     |
| 7907 | 388.38 | 7932 | 391.50 | 7957 | 394.63 | 7982 | 397.75 | 8007 | 400.88 | 8032 | 404.00 | 8057 | 407.13 | 8082 | 410.25 | 8107 | 413.38 |     |     |
| 7908 | 388.50 | 7933 | 391.63 | 7958 | 394.75 | 7983 | 397.88 | 8008 | 401.00 | 8033 | 404.13 | 8058 | 407.25 | 8083 | 410.38 | 8108 | 413.50 |     |     |
| 7909 | 388.63 | 7934 | 391.75 | 7959 | 394.88 | 7984 | 398.00 | 8009 | 401.13 | 8034 | 404.25 | 8059 | 407.38 | 8084 | 410.50 | 8109 | 413.63 |     |     |
| 7910 | 388.75 | 7935 | 391.88 | 7960 | 395.00 | 7985 | 398.13 | 8010 | 401.25 | 8035 | 404.38 | 8060 | 407.50 | 8085 | 410.63 | 8110 | 413.75 |     |     |
| 7911 | 388.88 | 7936 | 392.00 | 7961 | 395.13 | 7986 | 398.25 | 8011 | 401.38 | 8036 | 404.50 | 8061 | 407.63 | 8086 | 410.75 | 8111 | 413.88 |     |     |
| 7912 | 389.00 | 7937 | 392.13 | 7962 | 395.25 | 7987 | 398.38 | 8012 | 401.50 | 8037 | 404.63 | 8062 | 407.75 | 8087 | 410.88 | 8112 | 414.00 |     |     |
| 7913 | 389.13 | 7938 | 392.25 | 7963 | 395.38 | 7988 | 398.50 | 8013 | 401.63 | 8038 | 404.75 | 8063 | 407.88 | 8088 | 411.00 | 8113 | 414.13 |     |     |
| 7914 | 389.25 | 7939 | 392.38 | 7964 | 395.50 | 7989 | 398.63 | 8014 | 401.75 | 8039 | 404.88 | 8064 | 408.00 | 8089 | 411.13 | 8114 | 414.25 |     |     |
| 7915 | 389.38 | 7940 | 392.50 | 7965 | 395.63 | 7990 | 398.75 | 8015 | 401.88 | 8040 | 405.00 | 8065 | 408.13 | 8090 | 411.25 | 8115 | 414.38 |     |     |
| 7916 | 389.50 | 7941 | 392.63 | 7966 | 395.75 | 7991 | 398.88 | 8016 | 402.00 | 8041 | 405.13 | 8066 | 408.25 | 8091 | 411.38 | 8116 | 414.50 |     |     |
| 7917 | 389.63 | 7942 | 392.75 | 7967 | 395.88 | 7992 | 399.00 | 8017 | 402.13 | 8042 | 405.25 | 8067 | 408.38 | 8092 | 411.50 | 8117 | 414.63 |     |     |
| 7918 | 389.75 | 7943 | 392.88 | 7968 | 396.00 | 7993 | 399.13 | 8018 | 402.25 | 8043 | 405.38 | 8068 | 408.50 | 8093 | 411.63 | 8118 | 414.75 |     |     |
| 7919 | 389.88 | 7944 | 393.00 | 7969 | 396.13 | 7994 | 399.25 | 8019 | 402.38 | 8044 | 405.50 | 8069 | 408.63 | 8094 | 411.75 | 8119 | 414.88 |     |     |
| 7920 | 390.00 | 7945 | 393.13 | 7970 | 396.25 | 7995 | 399.38 | 8020 | 402.50 | 8045 | 405.63 | 8070 | 408.75 | 8095 | 411.88 | 8120 | 415.00 |     |     |
| 7921 | 390.13 | 7946 | 393.25 | 7971 | 396.38 | 7996 | 399.50 | 8021 | 402.63 | 8046 | 405.75 | 8071 | 408.88 | 8096 | 412.00 | 8121 | 415.13 |     |     |
| 7922 | 390.25 | 7947 | 393.38 | 7972 | 396.50 | 7997 | 399.63 | 8022 | 402.75 | 8047 | 405.88 | 8072 | 409.00 | 8097 | 412.13 | 8122 | 415.25 |     |     |
| 7923 | 390.38 | 7948 | 393.50 | 7973 | 396.63 | 7998 | 399.75 | 8023 | 402.88 | 8048 | 406.00 | 8073 | 409.13 | 8098 | 412.25 | 8123 | 415.38 |     |     |
| 7924 | 390.50 | 7949 | 393.63 | 7974 | 396.75 | 7999 | 399.88 | 8024 | 403.00 | 8049 | 406.13 | 8074 | 409.25 | 8099 | 412.38 | 8124 | 415.50 |     |     |
| 7925 | 390.63 | 7950 | 393.75 | 7975 | 396.88 | 8000 | 400.00 | 8025 | 403.13 | 8050 | 406.25 | 8075 | 409.38 | 8100 | 412.50 | 8125 | 415.63 |     |     |
| 7926 | 390.75 | 7951 | 393.88 | 7976 | 397.00 | 8001 | 400.13 | 8026 | 403.25 | 8051 | 406.38 | 8076 | 409.50 | 8101 | 412.63 | 8126 | 415.75 |     |     |
| 7927 | 390.88 | 7952 | 394.00 | 7977 | 397.13 | 8002 | 400.25 | 8027 | 403.38 | 8052 | 406.50 | 8077 | 409.63 | 8102 | 412.75 | 8127 | 415.88 |     |     |
| 7928 | 391.00 | 7953 | 394.13 | 7978 | 397.25 | 8003 | 400.38 | 8028 | 403.50 | 8053 | 406.63 | 8078 | 409.75 | 8103 | 412.88 | 8128 | 416.00 |     |     |
| 7929 | 391.13 | 7954 | 394.25 | 7979 | 397.38 | 8004 | 400.50 | 8029 | 403.63 | 8054 | 406.75 | 8079 | 409.88 | 8104 | 413.00 | 8129 | 416.13 |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|--|
| 8130 | 416.25 | 8155 | 419.38 | 8180 | 422.50 | 8205 | 425.63 | 8230 | 428.75 | 8255 | 431.88 | 8280 | 435.00 | 8305 | 438.13 | 8330 | 441.25 |     |     |     |     |     |     |     |     |  |
| 8131 | 416.38 | 8156 | 419.50 | 8181 | 422.63 | 8206 | 425.75 | 8231 | 428.88 | 8256 | 432.00 | 8281 | 435.13 | 8306 | 438.25 | 8331 | 441.38 |     |     |     |     |     |     |     |     |  |
| 8132 | 416.50 | 8157 | 419.63 | 8182 | 422.75 | 8207 | 425.88 | 8232 | 429.00 | 8257 | 432.13 | 8282 | 435.25 | 8307 | 438.38 | 8332 | 441.50 |     |     |     |     |     |     |     |     |  |
| 8133 | 416.63 | 8158 | 419.75 | 8183 | 422.88 | 8208 | 426.00 | 8233 | 429.13 | 8258 | 432.25 | 8283 | 435.38 | 8308 | 438.50 | 8333 | 441.63 |     |     |     |     |     |     |     |     |  |
| 8134 | 416.75 | 8159 | 419.88 | 8184 | 423.00 | 8209 | 426.13 | 8234 | 429.25 | 8259 | 432.38 | 8284 | 435.50 | 8309 | 438.63 | 8334 | 441.75 |     |     |     |     |     |     |     |     |  |
| 8135 | 416.88 | 8160 | 420.00 | 8185 | 423.13 | 8210 | 426.25 | 8235 | 429.38 | 8260 | 432.50 | 8285 | 435.63 | 8310 | 438.75 | 8335 | 441.88 |     |     |     |     |     |     |     |     |  |
| 8136 | 417.00 | 8161 | 420.13 | 8186 | 423.25 | 8211 | 426.38 | 8236 | 429.50 | 8261 | 432.63 | 8286 | 435.75 | 8311 | 438.88 | 8336 | 442.00 |     |     |     |     |     |     |     |     |  |
| 8137 | 417.13 | 8162 | 420.25 | 8187 | 423.38 | 8212 | 426.50 | 8237 | 429.63 | 8262 | 432.75 | 8287 | 435.88 | 8312 | 439.00 | 8337 | 442.13 |     |     |     |     |     |     |     |     |  |
| 8138 | 417.25 | 8163 | 420.38 | 8188 | 423.50 | 8213 | 426.63 | 8238 | 429.75 | 8263 | 432.88 | 8288 | 436.00 | 8313 | 439.13 | 8338 | 442.25 |     |     |     |     |     |     |     |     |  |
| 8139 | 417.38 | 8164 | 420.50 | 8189 | 423.63 | 8214 | 426.75 | 8239 | 429.88 | 8264 | 433.00 | 8289 | 436.13 | 8314 | 439.25 | 8339 | 442.38 |     |     |     |     |     |     |     |     |  |
| 8140 | 417.50 | 8165 | 420.63 | 8190 | 423.75 | 8215 | 426.88 | 8240 | 430.00 | 8265 | 433.13 | 8290 | 436.25 | 8315 | 439.38 | 8340 | 442.50 |     |     |     |     |     |     |     |     |  |
| 8141 | 417.63 | 8166 | 420.75 | 8191 | 423.88 | 8216 | 427.00 | 8241 | 430.13 | 8266 | 433.25 | 8291 | 436.38 | 8316 | 439.50 | 8341 | 442.63 |     |     |     |     |     |     |     |     |  |
| 8142 | 417.75 | 8167 | 420.88 | 8192 | 424.00 | 8217 | 427.13 | 8242 | 430.25 | 8267 | 433.38 | 8292 | 436.50 | 8317 | 439.63 | 8342 | 442.75 |     |     |     |     |     |     |     |     |  |
| 8143 | 417.88 | 8168 | 421.00 | 8193 | 424.13 | 8218 | 427.25 | 8243 | 430.38 | 8268 | 433.50 | 8293 | 436.63 | 8318 | 439.75 | 8343 | 442.88 |     |     |     |     |     |     |     |     |  |
| 8144 | 418.00 | 8169 | 421.13 | 8194 | 424.25 | 8219 | 427.38 | 8244 | 430.50 | 8269 | 433.63 | 8294 | 436.75 | 8319 | 439.88 | 8344 | 443.00 |     |     |     |     |     |     |     |     |  |
| 8145 | 418.13 | 8170 | 421.25 | 8195 | 424.38 | 8220 | 427.50 | 8245 | 430.63 | 8270 | 433.75 | 8295 | 436.88 | 8320 | 440.00 | 8345 | 443.13 |     |     |     |     |     |     |     |     |  |
| 8146 | 418.25 | 8171 | 421.38 | 8196 | 424.50 | 8221 | 427.63 | 8246 | 430.75 | 8271 | 433.88 | 8296 | 437.00 | 8321 | 440.13 | 8346 | 443.25 |     |     |     |     |     |     |     |     |  |
| 8147 | 418.38 | 8172 | 421.50 | 8197 | 424.63 | 8222 | 427.75 | 8247 | 430.88 | 8272 | 434.00 | 8297 | 437.13 | 8322 | 440.25 | 8347 | 443.38 |     |     |     |     |     |     |     |     |  |
| 8148 | 418.50 | 8173 | 421.63 | 8198 | 424.75 | 8223 | 427.88 | 8248 | 431.00 | 8273 | 434.13 | 8298 | 437.25 | 8323 | 440.38 | 8348 | 443.50 |     |     |     |     |     |     |     |     |  |
| 8149 | 418.63 | 8174 | 421.75 | 8199 | 424.88 | 8224 | 428.00 | 8249 | 431.13 | 8274 | 434.25 | 8299 | 437.38 | 8324 | 440.50 | 8349 | 443.63 |     |     |     |     |     |     |     |     |  |
| 8150 | 418.75 | 8175 | 421.88 | 8200 | 425.00 | 8225 | 428.13 | 8250 | 431.25 | 8275 | 434.38 | 8300 | 437.50 | 8325 | 440.63 | 8350 | 443.75 |     |     |     |     |     |     |     |     |  |
| 8151 | 418.88 | 8176 | 422.00 | 8201 | 425.13 | 8226 | 428.25 | 8251 | 431.38 | 8276 | 434.50 | 8301 | 437.63 | 8326 | 440.75 | 8351 | 443.88 |     |     |     |     |     |     |     |     |  |
| 8152 | 419.00 | 8177 | 422.13 | 8202 | 425.25 | 8227 | 428.38 | 8252 | 431.50 | 8277 | 434.63 | 8302 | 437.75 | 8327 | 440.88 | 8352 | 444.00 |     |     |     |     |     |     |     |     |  |
| 8153 | 419.13 | 8178 | 422.25 | 8203 | 425.38 | 8228 | 428.50 | 8253 | 431.63 | 8278 | 434.75 | 8303 | 437.88 | 8328 | 441.00 | 8353 | 444.13 |     |     |     |     |     |     |     |     |  |
| 8154 | 419.25 | 8179 | 422.38 | 8204 | 425.50 | 8229 | 428.63 | 8254 | 431.75 | 8279 | 434.88 | 8304 | 438.00 | 8329 | 441.13 | 8354 | 444.25 |     |     |     |     |     |     |     |     |  |

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|
| 8355 | 444.38 | 8380 | 447.50 | 8405 | 450.63 | 8430 | 453.75 | 8455 | 456.88 | 8480 | 460.00 | 8505 | 463.13 | 8530 | 466.25 | 8555 | 469.38 |     |     |     |     |     |     |
| 8356 | 444.50 | 8381 | 447.63 | 8406 | 450.75 | 8431 | 453.88 | 8456 | 457.00 | 8481 | 460.13 | 8506 | 463.25 | 8531 | 466.38 | 8556 | 469.50 |     |     |     |     |     |     |
| 8357 | 444.63 | 8382 | 447.75 | 8407 | 450.88 | 8432 | 454.00 | 8457 | 457.13 | 8482 | 460.25 | 8507 | 463.38 | 8532 | 466.50 | 8557 | 469.63 |     |     |     |     |     |     |
| 8358 | 444.75 | 8383 | 447.88 | 8408 | 451.00 | 8433 | 454.13 | 8458 | 457.25 | 8483 | 460.38 | 8508 | 463.50 | 8533 | 466.63 | 8558 | 469.75 |     |     |     |     |     |     |
| 8359 | 444.88 | 8384 | 448.00 | 8409 | 451.13 | 8434 | 454.25 | 8459 | 457.38 | 8484 | 460.50 | 8509 | 463.63 | 8534 | 466.75 | 8559 | 469.88 |     |     |     |     |     |     |
| 8360 | 445.00 | 8385 | 448.13 | 8410 | 451.25 | 8435 | 454.38 | 8460 | 457.50 | 8485 | 460.63 | 8510 | 463.75 | 8535 | 466.88 | 8560 | 470.00 |     |     |     |     |     |     |
| 8361 | 445.13 | 8386 | 448.25 | 8411 | 451.38 | 8436 | 454.50 | 8461 | 457.63 | 8486 | 460.75 | 8511 | 463.88 | 8536 | 467.00 | 8561 | 470.13 |     |     |     |     |     |     |
| 8362 | 445.25 | 8387 | 448.38 | 8412 | 451.50 | 8437 | 454.63 | 8462 | 457.75 | 8487 | 460.88 | 8512 | 464.00 | 8537 | 467.13 | 8562 | 470.25 |     |     |     |     |     |     |
| 8363 | 445.38 | 8388 | 448.50 | 8413 | 451.63 | 8438 | 454.75 | 8463 | 457.88 | 8488 | 461.00 | 8513 | 464.13 | 8538 | 467.25 | 8563 | 470.38 |     |     |     |     |     |     |
| 8364 | 445.50 | 8389 | 448.63 | 8414 | 451.75 | 8439 | 454.88 | 8464 | 458.00 | 8489 | 461.13 | 8514 | 464.25 | 8539 | 467.38 | 8564 | 470.50 |     |     |     |     |     |     |
| 8365 | 445.63 | 8390 | 448.75 | 8415 | 451.88 | 8440 | 455.00 | 8465 | 458.13 | 8490 | 461.25 | 8515 | 464.38 | 8540 | 467.50 | 8565 | 470.63 |     |     |     |     |     |     |
| 8366 | 445.75 | 8391 | 448.88 | 8416 | 452.00 | 8441 | 455.13 | 8466 | 458.25 | 8491 | 461.38 | 8516 | 464.50 | 8541 | 467.63 | 8566 | 470.75 |     |     |     |     |     |     |
| 8367 | 445.88 | 8392 | 449.00 | 8417 | 452.13 | 8442 | 455.25 | 8467 | 458.38 | 8492 | 461.50 | 8517 | 464.63 | 8542 | 467.75 | 8567 | 470.88 |     |     |     |     |     |     |
| 8368 | 446.00 | 8393 | 449.13 | 8418 | 452.25 | 8443 | 455.38 | 8468 | 458.50 | 8493 | 461.63 | 8518 | 464.75 | 8543 | 467.88 | 8568 | 471.00 |     |     |     |     |     |     |
| 8369 | 446.13 | 8394 | 449.25 | 8419 | 452.38 | 8444 | 455.50 | 8469 | 458.63 | 8494 | 461.75 | 8519 | 464.88 | 8544 | 468.00 | 8569 | 471.13 |     |     |     |     |     |     |
| 8370 | 446.25 | 8395 | 449.38 | 8420 | 452.50 | 8445 | 455.63 | 8470 | 458.75 | 8495 | 461.88 | 8520 | 465.00 | 8545 | 468.13 | 8570 | 471.25 |     |     |     |     |     |     |
| 8371 | 446.38 | 8396 | 449.50 | 8421 | 452.63 | 8446 | 455.75 | 8471 | 458.88 | 8496 | 462.00 | 8521 | 465.13 | 8546 | 468.25 | 8571 | 471.38 |     |     |     |     |     |     |
| 8372 | 446.50 | 8397 | 449.63 | 8422 | 452.75 | 8447 | 455.88 | 8472 | 459.00 | 8497 | 462.13 | 8522 | 465.25 | 8547 | 468.38 | 8572 | 471.50 |     |     |     |     |     |     |
| 8373 | 446.63 | 8398 | 449.75 | 8423 | 452.88 | 8448 | 456.00 | 8473 | 459.13 | 8498 | 462.25 | 8523 | 465.38 | 8548 | 468.50 | 8573 | 471.63 |     |     |     |     |     |     |
| 8374 | 446.75 | 8399 | 449.88 | 8424 | 453.00 | 8449 | 456.13 | 8474 | 459.25 | 8499 | 462.38 | 8524 | 465.50 | 8549 | 468.63 | 8574 | 471.75 |     |     |     |     |     |     |
| 8375 | 446.88 | 8400 | 450.00 | 8425 | 453.13 | 8450 | 456.25 | 8475 | 459.38 | 8500 | 462.50 | 8525 | 465.63 | 8550 | 468.75 | 8575 | 471.88 |     |     |     |     |     |     |
| 8376 | 447.00 | 8401 | 450.13 | 8426 | 453.25 | 8451 | 456.38 | 8476 | 459.50 | 8501 | 462.63 | 8526 | 465.75 | 8551 | 468.88 | 8576 | 472.00 |     |     |     |     |     |     |
| 8377 | 447.13 | 8402 | 450.25 | 8427 | 453.38 | 8452 | 456.50 | 8477 | 459.63 | 8502 | 462.75 | 8527 | 465.88 | 8552 | 469.00 | 8577 | 472.13 |     |     |     |     |     |     |
| 8378 | 447.25 | 8403 | 450.38 | 8428 | 453.50 | 8453 | 456.63 | 8478 | 459.75 | 8503 | 462.88 | 8528 | 466.00 | 8553 | 469.13 | 8578 | 472.25 |     |     |     |     |     |     |
| 8379 | 447.38 | 8404 | 450.50 | 8429 | 453.63 | 8454 | 456.75 | 8479 | 459.88 | 8504 | 463.00 | 8529 | 466.13 | 8554 | 469.25 | 8579 | 472.38 |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 8580 | 472.50 | 8605 | 475.63 | 8630 | 478.75 | 8655 | 481.88 | 8680 | 485.00 | 8705 | 488.13 | 8730 | 491.25 | 8755 | 494.38 | 8780 | 497.50 |     |     |
| 8581 | 472.63 | 8606 | 475.75 | 8631 | 478.88 | 8656 | 482.00 | 8681 | 485.13 | 8706 | 488.25 | 8731 | 491.38 | 8756 | 494.50 | 8781 | 497.63 |     |     |
| 8582 | 472.75 | 8607 | 475.88 | 8632 | 479.00 | 8657 | 482.13 | 8682 | 485.25 | 8707 | 488.38 | 8732 | 491.50 | 8757 | 494.63 | 8782 | 497.75 |     |     |
| 8583 | 472.88 | 8608 | 476.00 | 8633 | 479.13 | 8658 | 482.25 | 8683 | 485.38 | 8708 | 488.50 | 8733 | 491.63 | 8758 | 494.75 | 8783 | 497.88 |     |     |
| 8584 | 473.00 | 8609 | 476.13 | 8634 | 479.25 | 8659 | 482.38 | 8684 | 485.50 | 8709 | 488.63 | 8734 | 491.75 | 8759 | 494.88 | 8784 | 498.00 |     |     |
| 8585 | 473.13 | 8610 | 476.25 | 8635 | 479.38 | 8660 | 482.50 | 8685 | 485.63 | 8710 | 488.75 | 8735 | 491.88 | 8760 | 495.00 | 8785 | 498.13 |     |     |
| 8586 | 473.25 | 8611 | 476.38 | 8636 | 479.50 | 8661 | 482.63 | 8686 | 485.75 | 8711 | 488.88 | 8736 | 492.00 | 8761 | 495.13 | 8786 | 498.25 |     |     |
| 8587 | 473.38 | 8612 | 476.50 | 8637 | 479.63 | 8662 | 482.75 | 8687 | 485.88 | 8712 | 489.00 | 8737 | 492.13 | 8762 | 495.25 | 8787 | 498.38 |     |     |
| 8588 | 473.50 | 8613 | 476.63 | 8638 | 479.75 | 8663 | 482.88 | 8688 | 486.00 | 8713 | 489.13 | 8738 | 492.25 | 8763 | 495.38 | 8788 | 498.50 |     |     |
| 8589 | 473.63 | 8614 | 476.75 | 8639 | 479.88 | 8664 | 483.00 | 8689 | 486.13 | 8714 | 489.25 | 8739 | 492.38 | 8764 | 495.50 | 8789 | 498.63 |     |     |
| 8590 | 473.75 | 8615 | 476.88 | 8640 | 480.00 | 8665 | 483.13 | 8690 | 486.25 | 8715 | 489.38 | 8740 | 492.50 | 8765 | 495.63 | 8790 | 498.75 |     |     |
| 8591 | 473.88 | 8616 | 477.00 | 8641 | 480.13 | 8666 | 483.25 | 8691 | 486.38 | 8716 | 489.50 | 8741 | 492.63 | 8766 | 495.75 | 8791 | 498.88 |     |     |
| 8592 | 474.00 | 8617 | 477.13 | 8642 | 480.25 | 8667 | 483.38 | 8692 | 486.50 | 8717 | 489.63 | 8742 | 492.75 | 8767 | 495.88 | 8792 | 499.00 |     |     |
| 8593 | 474.13 | 8618 | 477.25 | 8643 | 480.38 | 8668 | 483.50 | 8693 | 486.63 | 8718 | 489.75 | 8743 | 492.88 | 8768 | 496.00 | 8793 | 499.13 |     |     |
| 8594 | 474.25 | 8619 | 477.38 | 8644 | 480.50 | 8669 | 483.63 | 8694 | 486.75 | 8719 | 489.88 | 8744 | 493.00 | 8769 | 496.13 | 8794 | 499.25 |     |     |
| 8595 | 474.38 | 8620 | 477.50 | 8645 | 480.63 | 8670 | 483.75 | 8695 | 486.88 | 8720 | 490.00 | 8745 | 493.13 | 8770 | 496.25 | 8795 | 499.38 |     |     |
| 8596 | 474.50 | 8621 | 477.63 | 8646 | 480.75 | 8671 | 483.88 | 8696 | 487.00 | 8721 | 490.13 | 8746 | 493.25 | 8771 | 496.38 | 8796 | 499.50 |     |     |
| 8597 | 474.63 | 8622 | 477.75 | 8647 | 480.88 | 8672 | 484.00 | 8697 | 487.13 | 8722 | 490.25 | 8747 | 493.38 | 8772 | 496.50 | 8797 | 499.63 |     |     |
| 8598 | 474.75 | 8623 | 477.88 | 8648 | 481.00 | 8673 | 484.13 | 8698 | 487.25 | 8723 | 490.38 | 8748 | 493.50 | 8773 | 496.63 | 8798 | 499.75 |     |     |
| 8599 | 474.88 | 8624 | 478.00 | 8649 | 481.13 | 8674 | 484.25 | 8699 | 487.38 | 8724 | 490.50 | 8749 | 493.63 | 8774 | 496.75 | 8799 | 499.88 |     |     |
| 8600 | 475.00 | 8625 | 478.13 | 8650 | 481.25 | 8675 | 484.38 | 8700 | 487.50 | 8725 | 490.63 | 8750 | 493.75 | 8775 | 496.88 | 8800 | 500.00 |     |     |
| 8601 | 475.13 | 8626 | 478.25 | 8651 | 481.38 | 8676 | 484.50 | 8701 | 487.63 | 8726 | 490.75 | 8751 | 493.88 | 8776 | 497.00 | 8801 | 500.13 |     |     |
| 8602 | 475.25 | 8627 | 478.38 | 8652 | 481.50 | 8677 | 484.63 | 8702 | 487.75 | 8727 | 490.88 | 8752 | 494.00 | 8777 | 497.13 | 8802 | 500.25 |     |     |
| 8603 | 475.38 | 8628 | 478.50 | 8653 | 481.63 | 8678 | 484.75 | 8703 | 487.88 | 8728 | 491.00 | 8753 | 494.13 | 8778 | 497.25 | 8803 | 500.38 |     |     |
| 8604 | 475.50 | 8629 | 478.63 | 8654 | 481.75 | 8679 | 484.88 | 8704 | 488.00 | 8729 | 491.13 | 8754 | 494.25 | 8779 | 497.38 | 8804 | 500.50 |     |     |

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 8805 | 500.63 | 8830 | 503.75 | 8855 | 506.88 | 8880 | 510.00 | 8905 | 513.13 | 8930 | 516.25 | 8955 | 519.38 | 8980 | 522.50 | 9005 | 525.94 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8806 | 500.75 | 8831 | 503.88 | 8856 | 507.00 | 8881 | 510.13 | 8906 | 513.25 | 8931 | 516.38 | 8956 | 519.50 | 8981 | 522.63 | 9006 | 526.13 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8807 | 500.88 | 8832 | 504.00 | 8857 | 507.13 | 8882 | 510.25 | 8907 | 513.38 | 8932 | 516.50 | 8957 | 519.63 | 8982 | 522.75 | 9007 | 526.31 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8808 | 501.00 | 8833 | 504.13 | 8858 | 507.25 | 8883 | 510.38 | 8908 | 513.50 | 8933 | 516.63 | 8958 | 519.75 | 8983 | 522.88 | 9008 | 526.50 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8809 | 501.13 | 8834 | 504.25 | 8859 | 507.38 | 8884 | 510.50 | 8909 | 513.63 | 8934 | 516.75 | 8959 | 519.88 | 8984 | 523.00 | 9009 | 526.69 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8810 | 501.25 | 8835 | 504.38 | 8860 | 507.50 | 8885 | 510.63 | 8910 | 513.75 | 8935 | 516.88 | 8960 | 520.00 | 8985 | 523.13 | 9010 | 526.88 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8811 | 501.38 | 8836 | 504.50 | 8861 | 507.63 | 8886 | 510.75 | 8911 | 513.88 | 8936 | 517.00 | 8961 | 520.13 | 8986 | 523.25 | 9011 | 527.06 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8812 | 501.50 | 8837 | 504.63 | 8862 | 507.75 | 8887 | 510.88 | 8912 | 514.00 | 8937 | 517.13 | 8962 | 520.25 | 8987 | 523.38 | 9012 | 527.25 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8813 | 501.63 | 8838 | 504.75 | 8863 | 507.88 | 8888 | 511.00 | 8913 | 514.13 | 8938 | 517.25 | 8963 | 520.38 | 8988 | 523.50 | 9013 | 527.44 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8814 | 501.75 | 8839 | 504.88 | 8864 | 508.00 | 8889 | 511.13 | 8914 | 514.25 | 8939 | 517.38 | 8964 | 520.50 | 8989 | 523.63 | 9014 | 527.63 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8815 | 501.88 | 8840 | 505.00 | 8865 | 508.13 | 8890 | 511.25 | 8915 | 514.38 | 8940 | 517.50 | 8965 | 520.63 | 8990 | 523.75 | 9015 | 527.81 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8816 | 502.00 | 8841 | 505.13 | 8866 | 508.25 | 8891 | 511.38 | 8916 | 514.50 | 8941 | 517.63 | 8966 | 520.75 | 8991 | 523.88 | 9016 | 528.00 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8817 | 502.13 | 8842 | 505.25 | 8867 | 508.38 | 8892 | 511.50 | 8917 | 514.63 | 8942 | 517.75 | 8967 | 520.88 | 8992 | 524.00 | 9017 | 528.19 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8818 | 502.25 | 8843 | 505.38 | 8868 | 508.50 | 8893 | 511.63 | 8918 | 514.75 | 8943 | 517.88 | 8968 | 521.00 | 8993 | 524.13 | 9018 | 528.38 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8819 | 502.38 | 8844 | 505.50 | 8869 | 508.63 | 8894 | 511.75 | 8919 | 514.88 | 8944 | 518.00 | 8969 | 521.13 | 8994 | 524.25 | 9019 | 528.56 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8820 | 502.50 | 8845 | 505.63 | 8870 | 508.75 | 8895 | 511.88 | 8920 | 515.00 | 8945 | 518.13 | 8970 | 521.25 | 8995 | 524.38 | 9020 | 528.75 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8821 | 502.63 | 8846 | 505.75 | 8871 | 508.88 | 8896 | 512.00 | 8921 | 515.13 | 8946 | 518.25 | 8971 | 521.38 | 8996 | 524.50 | 9021 | 528.94 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8822 | 502.75 | 8847 | 505.88 | 8872 | 509.00 | 8897 | 512.13 | 8922 | 515.25 | 8947 | 518.38 | 8972 | 521.50 | 8997 | 524.63 | 9022 | 529.13 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8823 | 502.88 | 8848 | 506.00 | 8873 | 509.13 | 8898 | 512.25 | 8923 | 515.38 | 8948 | 518.50 | 8973 | 521.63 | 8998 | 524.75 | 9023 | 529.31 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8824 | 503.00 | 8849 | 506.13 | 8874 | 509.25 | 8899 | 512.38 | 8924 | 515.50 | 8949 | 518.63 | 8974 | 521.75 | 8999 | 524.88 | 9024 | 529.50 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8825 | 503.13 | 8850 | 506.25 | 8875 | 509.38 | 8900 | 512.50 | 8925 | 515.63 | 8950 | 518.75 | 8975 | 521.88 | 9000 | 525.00 | 9025 | 529.69 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8826 | 503.25 | 8851 | 506.38 | 8876 | 509.50 | 8901 | 512.63 | 8926 | 515.75 | 8951 | 518.88 | 8976 | 522.00 | 9001 | 525.19 | 9026 | 529.88 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8827 | 503.38 | 8852 | 506.50 | 8877 | 509.63 | 8902 | 512.75 | 8927 | 515.88 | 8952 | 519.00 | 8977 | 522.13 | 9002 | 525.38 | 9027 | 530.06 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8828 | 503.50 | 8853 | 506.63 | 8878 | 509.75 | 8903 | 512.88 | 8928 | 516.00 | 8953 | 519.13 | 8978 | 522.25 | 9003 | 525.56 | 9028 | 530.25 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| 8829 | 503.63 | 8854 | 506.75 | 8879 | 509.88 | 8904 | 513.00 | 8929 | 516.13 | 8954 | 519.25 | 8979 | 522.38 | 9004 | 525.75 | 9029 | 530.44 |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|
| 9030 | 530.63 | 9055 | 535.31 | 9080 | 540.00 | 9105 | 544.69 | 9130 | 549.38 | 9155 | 554.06 | 9180 | 558.75 | 9205 | 563.44 | 9230 | 568.13 |     |     |
| 9031 | 530.81 | 9056 | 535.50 | 9081 | 540.19 | 9106 | 544.88 | 9131 | 549.56 | 9156 | 554.25 | 9181 | 558.94 | 9206 | 563.63 | 9231 | 568.31 |     |     |
| 9032 | 531.00 | 9057 | 535.69 | 9082 | 540.38 | 9107 | 545.06 | 9132 | 549.75 | 9157 | 554.44 | 9182 | 559.13 | 9207 | 563.81 | 9232 | 568.50 |     |     |
| 9033 | 531.19 | 9058 | 535.88 | 9083 | 540.56 | 9108 | 545.25 | 9133 | 549.94 | 9158 | 554.63 | 9183 | 559.31 | 9208 | 564.00 | 9233 | 568.69 |     |     |
| 9034 | 531.38 | 9059 | 536.06 | 9084 | 540.75 | 9109 | 545.44 | 9134 | 550.13 | 9159 | 554.81 | 9184 | 559.50 | 9209 | 564.19 | 9234 | 568.88 |     |     |
| 9035 | 531.56 | 9060 | 536.25 | 9085 | 540.94 | 9110 | 545.63 | 9135 | 550.31 | 9160 | 555.00 | 9185 | 559.69 | 9210 | 564.38 | 9235 | 569.06 |     |     |
| 9036 | 531.75 | 9061 | 536.44 | 9086 | 541.13 | 9111 | 545.81 | 9136 | 550.50 | 9161 | 555.19 | 9186 | 559.88 | 9211 | 564.56 | 9236 | 569.25 |     |     |
| 9037 | 531.94 | 9062 | 536.63 | 9087 | 541.31 | 9112 | 546.00 | 9137 | 550.69 | 9162 | 555.38 | 9187 | 560.06 | 9212 | 564.75 | 9237 | 569.44 |     |     |
| 9038 | 532.13 | 9063 | 536.81 | 9088 | 541.50 | 9113 | 546.19 | 9138 | 550.88 | 9163 | 555.56 | 9188 | 560.25 | 9213 | 564.94 | 9238 | 569.63 |     |     |
| 9039 | 532.31 | 9064 | 537.00 | 9089 | 541.69 | 9114 | 546.38 | 9139 | 551.06 | 9164 | 555.75 | 9189 | 560.44 | 9214 | 565.13 | 9239 | 569.81 |     |     |
| 9040 | 532.50 | 9065 | 537.19 | 9090 | 541.88 | 9115 | 546.56 | 9140 | 551.25 | 9165 | 555.94 | 9190 | 560.63 | 9215 | 565.31 | 9240 | 570.00 |     |     |
| 9041 | 532.69 | 9066 | 537.38 | 9091 | 542.06 | 9116 | 546.75 | 9141 | 551.44 | 9166 | 556.13 | 9191 | 560.81 | 9216 | 565.50 | 9241 | 570.19 |     |     |
| 9042 | 532.88 | 9067 | 537.56 | 9092 | 542.25 | 9117 | 546.94 | 9142 | 551.63 | 9167 | 556.31 | 9192 | 561.00 | 9217 | 565.69 | 9242 | 570.38 |     |     |
| 9043 | 533.06 | 9068 | 537.75 | 9093 | 542.44 | 9118 | 547.13 | 9143 | 551.81 | 9168 | 556.50 | 9193 | 561.19 | 9218 | 565.88 | 9243 | 570.56 |     |     |
| 9044 | 533.25 | 9069 | 537.94 | 9094 | 542.63 | 9119 | 547.31 | 9144 | 552.00 | 9169 | 556.69 | 9194 | 561.38 | 9219 | 566.06 | 9244 | 570.75 |     |     |
| 9045 | 533.44 | 9070 | 538.13 | 9095 | 542.81 | 9120 | 547.50 | 9145 | 552.19 | 9170 | 556.88 | 9195 | 561.56 | 9220 | 566.25 | 9245 | 570.94 |     |     |
| 9046 | 533.63 | 9071 | 538.31 | 9096 | 543.00 | 9121 | 547.69 | 9146 | 552.38 | 9171 | 557.06 | 9196 | 561.75 | 9221 | 566.44 | 9246 | 571.13 |     |     |
| 9047 | 533.81 | 9072 | 538.50 | 9097 | 543.19 | 9122 | 547.88 | 9147 | 552.56 | 9172 | 557.25 | 9197 | 561.94 | 9222 | 566.63 | 9247 | 571.31 |     |     |
| 9048 | 534.00 | 9073 | 538.69 | 9098 | 543.38 | 9123 | 548.06 | 9148 | 552.75 | 9173 | 557.44 | 9198 | 562.13 | 9223 | 566.81 | 9248 | 571.50 |     |     |
| 9049 | 534.19 | 9074 | 538.88 | 9099 | 543.56 | 9124 | 548.25 | 9149 | 552.94 | 9174 | 557.63 | 9199 | 562.31 | 9224 | 567.00 | 9249 | 571.69 |     |     |
| 9050 | 534.38 | 9075 | 539.06 | 9100 | 543.75 | 9125 | 548.44 | 9150 | 553.13 | 9175 | 557.81 | 9200 | 562.50 | 9225 | 567.19 | 9250 | 571.88 |     |     |
| 9051 | 534.56 | 9076 | 539.25 | 9101 | 543.94 | 9126 | 548.63 | 9151 | 553.31 | 9176 | 558.00 | 9201 | 562.69 | 9226 | 567.38 | 9251 | 572.06 |     |     |
| 9052 | 534.75 | 9077 | 539.44 | 9102 | 544.13 | 9127 | 548.81 | 9152 | 553.50 | 9177 | 558.19 | 9202 | 562.88 | 9227 | 567.56 | 9252 | 572.25 |     |     |
| 9053 | 534.94 | 9078 | 539.63 | 9103 | 544.31 | 9128 | 549.00 | 9153 | 553.69 | 9178 | 558.38 | 9203 | 563.06 | 9228 | 567.75 | 9253 | 572.44 |     |     |
| 9054 | 535.13 | 9079 | 539.81 | 9104 | 544.50 | 9129 | 549.19 | 9154 | 553.88 | 9179 | 558.56 | 9204 | 563.25 | 9229 | 567.94 | 9254 | 572.63 |     |     |

THIS TABLE 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    | REM | TAX | REM | TAX |  |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|--|--|
| 9255 | 572.81 | 9280 | 577.50 | 9305 | 582.19 | 9330 | 586.88 | 9355 | 591.56 | 9380 | 596.25 | 9405 | 600.94 | 9430 | 605.63 | 9455 | 610.31 |     |     |     |     |  |  |
| 9256 | 573.00 | 9281 | 577.69 | 9306 | 582.38 | 9331 | 587.06 | 9356 | 591.75 | 9381 | 596.44 | 9406 | 601.13 | 9431 | 605.81 | 9456 | 610.50 |     |     |     |     |  |  |
| 9257 | 573.19 | 9282 | 577.88 | 9307 | 582.56 | 9332 | 587.25 | 9357 | 591.94 | 9382 | 596.63 | 9407 | 601.31 | 9432 | 606.00 | 9457 | 610.69 |     |     |     |     |  |  |
| 9258 | 573.38 | 9283 | 578.06 | 9308 | 582.75 | 9333 | 587.44 | 9358 | 592.13 | 9383 | 596.81 | 9408 | 601.50 | 9433 | 606.19 | 9458 | 610.88 |     |     |     |     |  |  |
| 9259 | 573.56 | 9284 | 578.25 | 9309 | 582.94 | 9334 | 587.63 | 9359 | 592.31 | 9384 | 597.00 | 9409 | 601.69 | 9434 | 606.38 | 9459 | 611.06 |     |     |     |     |  |  |
| 9260 | 573.75 | 9285 | 578.44 | 9310 | 583.13 | 9335 | 587.81 | 9360 | 592.50 | 9385 | 597.19 | 9410 | 601.88 | 9435 | 606.56 | 9460 | 611.25 |     |     |     |     |  |  |
| 9261 | 573.94 | 9286 | 578.63 | 9311 | 583.31 | 9336 | 588.00 | 9361 | 592.69 | 9386 | 597.38 | 9411 | 602.06 | 9436 | 606.75 | 9461 | 611.44 |     |     |     |     |  |  |
| 9262 | 574.13 | 9287 | 578.81 | 9312 | 583.50 | 9337 | 588.19 | 9362 | 592.88 | 9387 | 597.56 | 9412 | 602.25 | 9437 | 606.94 | 9462 | 611.63 |     |     |     |     |  |  |
| 9263 | 574.31 | 9288 | 579.00 | 9313 | 583.69 | 9338 | 588.38 | 9363 | 593.06 | 9388 | 597.75 | 9413 | 602.44 | 9438 | 607.13 | 9463 | 611.81 |     |     |     |     |  |  |
| 9264 | 574.50 | 9289 | 579.19 | 9314 | 583.88 | 9339 | 588.56 | 9364 | 593.25 | 9389 | 597.94 | 9414 | 602.63 | 9439 | 607.31 | 9464 | 612.00 |     |     |     |     |  |  |
| 9265 | 574.69 | 9290 | 579.38 | 9315 | 584.06 | 9340 | 588.75 | 9365 | 593.44 | 9390 | 598.13 | 9415 | 602.81 | 9440 | 607.50 | 9465 | 612.19 |     |     |     |     |  |  |
| 9266 | 574.88 | 9291 | 579.56 | 9316 | 584.25 | 9341 | 588.94 | 9366 | 593.63 | 9391 | 598.31 | 9416 | 603.00 | 9441 | 607.69 | 9466 | 612.38 |     |     |     |     |  |  |
| 9267 | 575.06 | 9292 | 579.75 | 9317 | 584.44 | 9342 | 589.13 | 9367 | 593.81 | 9392 | 598.50 | 9417 | 603.19 | 9442 | 607.88 | 9467 | 612.56 |     |     |     |     |  |  |
| 9268 | 575.25 | 9293 | 579.94 | 9318 | 584.63 | 9343 | 589.31 | 9368 | 594.00 | 9393 | 598.69 | 9418 | 603.38 | 9443 | 608.06 | 9468 | 612.75 |     |     |     |     |  |  |
| 9269 | 575.44 | 9294 | 580.13 | 9319 | 584.81 | 9344 | 589.50 | 9369 | 594.19 | 9394 | 598.88 | 9419 | 603.56 | 9444 | 608.25 | 9469 | 612.94 |     |     |     |     |  |  |
| 9270 | 575.63 | 9295 | 580.31 | 9320 | 585.00 | 9345 | 589.69 | 9370 | 594.38 | 9395 | 599.06 | 9420 | 603.75 | 9445 | 608.44 | 9470 | 613.13 |     |     |     |     |  |  |
| 9271 | 575.81 | 9296 | 580.50 | 9321 | 585.19 | 9346 | 589.88 | 9371 | 594.56 | 9396 | 599.25 | 9421 | 603.94 | 9446 | 608.63 | 9471 | 613.31 |     |     |     |     |  |  |
| 9272 | 576.00 | 9297 | 580.69 | 9322 | 585.38 | 9347 | 590.06 | 9372 | 594.75 | 9397 | 599.44 | 9422 | 604.13 | 9447 | 608.81 | 9472 | 613.50 |     |     |     |     |  |  |
| 9273 | 576.19 | 9298 | 580.88 | 9323 | 585.56 | 9348 | 590.25 | 9373 | 594.94 | 9398 | 599.63 | 9423 | 604.31 | 9448 | 609.00 | 9473 | 613.69 |     |     |     |     |  |  |
| 9274 | 576.38 | 9299 | 581.06 | 9324 | 585.75 | 9349 | 590.44 | 9374 | 595.13 | 9399 | 599.81 | 9424 | 604.50 | 9449 | 609.19 | 9474 | 613.88 |     |     |     |     |  |  |
| 9275 | 576.56 | 9300 | 581.25 | 9325 | 585.94 | 9350 | 590.63 | 9375 | 595.31 | 9400 | 600.00 | 9425 | 604.69 | 9450 | 609.38 | 9475 | 614.06 |     |     |     |     |  |  |
| 9276 | 576.75 | 9301 | 581.44 | 9326 | 586.13 | 9351 | 590.81 | 9376 | 595.50 | 9401 | 600.19 | 9426 | 604.88 | 9451 | 609.56 | 9476 | 614.25 |     |     |     |     |  |  |
| 9277 | 576.94 | 9302 | 581.63 | 9327 | 586.31 | 9352 | 591.00 | 9377 | 595.69 | 9402 | 600.38 | 9427 | 605.06 | 9452 | 609.75 | 9477 | 614.44 |     |     |     |     |  |  |
| 9278 | 577.13 | 9303 | 581.81 | 9328 | 586.50 | 9353 | 591.19 | 9378 | 595.88 | 9403 | 600.56 | 9428 | 605.25 | 9453 | 609.94 | 9478 | 614.63 |     |     |     |     |  |  |
| 9279 | 577.31 | 9304 | 582.00 | 9329 | 586.69 | 9354 | 591.38 | 9379 | 596.06 | 9404 | 600.75 | 9429 | 605.44 | 9454 | 610.13 | 9479 | 614.81 |     |     |     |     |  |  |



Part 1 Tax Deduction Tables

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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX |  |  |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|--|--|
| 9480 | 615.00 | 9505 | 619.69 | 9530 | 624.38 | 9555 | 629.06 | 9580 | 633.75 | 9605 | 638.44 | 9630 | 643.13 | 9655 | 647.81 | 9680 | 652.50 |     |     |     |     |  |  |
| 9481 | 615.19 | 9506 | 619.88 | 9531 | 624.56 | 9556 | 629.25 | 9581 | 633.94 | 9606 | 638.63 | 9631 | 643.31 | 9656 | 648.00 | 9681 | 652.69 |     |     |     |     |  |  |
| 9482 | 615.38 | 9507 | 620.06 | 9532 | 624.75 | 9557 | 629.44 | 9582 | 634.13 | 9607 | 638.81 | 9632 | 643.50 | 9657 | 648.19 | 9682 | 652.88 |     |     |     |     |  |  |
| 9483 | 615.56 | 9508 | 620.25 | 9533 | 624.94 | 9558 | 629.63 | 9583 | 634.31 | 9608 | 639.00 | 9633 | 643.69 | 9658 | 648.38 | 9683 | 653.06 |     |     |     |     |  |  |
| 9484 | 615.75 | 9509 | 620.44 | 9534 | 625.13 | 9559 | 629.81 | 9584 | 634.50 | 9609 | 639.19 | 9634 | 643.88 | 9659 | 648.56 | 9684 | 653.25 |     |     |     |     |  |  |
| 9485 | 615.94 | 9510 | 620.63 | 9535 | 625.31 | 9560 | 630.00 | 9585 | 634.69 | 9610 | 639.38 | 9635 | 644.06 | 9660 | 648.75 | 9685 | 653.44 |     |     |     |     |  |  |
| 9486 | 616.13 | 9511 | 620.81 | 9536 | 625.50 | 9561 | 630.19 | 9586 | 634.88 | 9611 | 639.56 | 9636 | 644.25 | 9661 | 648.94 | 9686 | 653.63 |     |     |     |     |  |  |
| 9487 | 616.31 | 9512 | 621.00 | 9537 | 625.69 | 9562 | 630.38 | 9587 | 635.06 | 9612 | 639.75 | 9637 | 644.44 | 9662 | 649.13 | 9687 | 653.81 |     |     |     |     |  |  |
| 9488 | 616.50 | 9513 | 621.19 | 9538 | 625.88 | 9563 | 630.56 | 9588 | 635.25 | 9613 | 639.94 | 9638 | 644.63 | 9663 | 649.31 | 9688 | 654.00 |     |     |     |     |  |  |
| 9489 | 616.69 | 9514 | 621.38 | 9539 | 626.06 | 9564 | 630.75 | 9589 | 635.44 | 9614 | 640.13 | 9639 | 644.81 | 9664 | 649.50 | 9689 | 654.19 |     |     |     |     |  |  |
| 9490 | 616.88 | 9515 | 621.56 | 9540 | 626.25 | 9565 | 630.94 | 9590 | 635.63 | 9615 | 640.31 | 9640 | 645.00 | 9665 | 649.69 | 9690 | 654.38 |     |     |     |     |  |  |
| 9491 | 617.06 | 9516 | 621.75 | 9541 | 626.44 | 9566 | 631.13 | 9591 | 635.81 | 9616 | 640.50 | 9641 | 645.19 | 9666 | 649.88 | 9691 | 654.56 |     |     |     |     |  |  |
| 9492 | 617.25 | 9517 | 621.94 | 9542 | 626.63 | 9567 | 631.31 | 9592 | 636.00 | 9617 | 640.69 | 9642 | 645.38 | 9667 | 650.06 | 9692 | 654.75 |     |     |     |     |  |  |
| 9493 | 617.44 | 9518 | 622.13 | 9543 | 626.81 | 9568 | 631.50 | 9593 | 636.19 | 9618 | 640.88 | 9643 | 645.56 | 9668 | 650.25 | 9693 | 654.94 |     |     |     |     |  |  |
| 9494 | 617.63 | 9519 | 622.31 | 9544 | 627.00 | 9569 | 631.69 | 9594 | 636.38 | 9619 | 641.06 | 9644 | 645.75 | 9669 | 650.44 | 9694 | 655.13 |     |     |     |     |  |  |
| 9495 | 617.81 | 9520 | 622.50 | 9545 | 627.19 | 9570 | 631.88 | 9595 | 636.56 | 9620 | 641.25 | 9645 | 645.94 | 9670 | 650.63 | 9695 | 655.31 |     |     |     |     |  |  |
| 9496 | 618.00 | 9521 | 622.69 | 9546 | 627.38 | 9571 | 632.06 | 9596 | 636.75 | 9621 | 641.44 | 9646 | 646.13 | 9671 | 650.81 | 9696 | 655.50 |     |     |     |     |  |  |
| 9497 | 618.19 | 9522 | 622.88 | 9547 | 627.56 | 9572 | 632.25 | 9597 | 636.94 | 9622 | 641.63 | 9647 | 646.31 | 9672 | 651.00 | 9697 | 655.69 |     |     |     |     |  |  |
| 9498 | 618.38 | 9523 | 623.06 | 9548 | 627.75 | 9573 | 632.44 | 9598 | 637.13 | 9623 | 641.81 | 9648 | 646.50 | 9673 | 651.19 | 9698 | 655.88 |     |     |     |     |  |  |
| 9499 | 618.56 | 9524 | 623.25 | 9549 | 627.94 | 9574 | 632.63 | 9599 | 637.31 | 9624 | 642.00 | 9649 | 646.69 | 9674 | 651.38 | 9699 | 656.06 |     |     |     |     |  |  |
| 9500 | 618.75 | 9525 | 623.44 | 9550 | 628.13 | 9575 | 632.81 | 9600 | 637.50 | 9625 | 642.19 | 9650 | 646.88 | 9675 | 651.56 | 9700 | 656.25 |     |     |     |     |  |  |
| 9501 | 618.94 | 9526 | 623.63 | 9551 | 628.31 | 9576 | 633.00 | 9601 | 637.69 | 9626 | 642.38 | 9651 | 647.06 | 9676 | 651.75 | 9701 | 656.44 |     |     |     |     |  |  |
| 9502 | 619.13 | 9527 | 623.81 | 9552 | 628.50 | 9577 | 633.19 | 9602 | 637.88 | 9627 | 642.56 | 9652 | 647.25 | 9677 | 651.94 | 9702 | 656.63 |     |     |     |     |  |  |
| 9503 | 619.31 | 9528 | 624.00 | 9553 | 628.69 | 9578 | 633.38 | 9603 | 638.06 | 9628 | 642.75 | 9653 | 647.44 | 9678 | 652.13 | 9703 | 656.81 |     |     |     |     |  |  |
| 9504 | 619.50 | 9529 | 624.19 | 9554 | 628.88 | 9579 | 633.56 | 9604 | 638.25 | 9629 | 642.94 | 9654 | 647.63 | 9679 | 652.31 | 9704 | 657.00 |     |     |     |     |  |  |



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| REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM  | TAX    | REM | TAX | REM | TAX | REM | TAX | REM | TAX |
|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|------|--------|-----|-----|-----|-----|-----|-----|-----|-----|
| 9705 | 657.19 | 9730 | 661.88 | 9755 | 666.56 | 9780 | 671.25 | 9805 | 675.94 | 9830 | 680.63 | 9855 | 685.31 | 9880 | 690.00 | 9905 | 694.69 |     |     |     |     |     |     |     |     |
| 9706 | 657.38 | 9731 | 662.06 | 9756 | 666.75 | 9781 | 671.44 | 9806 | 676.13 | 9831 | 680.81 | 9856 | 685.50 | 9881 | 690.19 | 9906 | 694.88 |     |     |     |     |     |     |     |     |
| 9707 | 657.56 | 9732 | 662.25 | 9757 | 666.94 | 9782 | 671.63 | 9807 | 676.31 | 9832 | 681.00 | 9857 | 685.69 | 9882 | 690.38 | 9907 | 695.06 |     |     |     |     |     |     |     |     |
| 9708 | 657.75 | 9733 | 662.44 | 9758 | 667.13 | 9783 | 671.81 | 9808 | 676.50 | 9833 | 681.19 | 9858 | 685.88 | 9883 | 690.56 | 9908 | 695.25 |     |     |     |     |     |     |     |     |
| 9709 | 657.94 | 9734 | 662.63 | 9759 | 667.31 | 9784 | 672.00 | 9809 | 676.69 | 9834 | 681.38 | 9859 | 686.06 | 9884 | 690.75 | 9909 | 695.44 |     |     |     |     |     |     |     |     |
| 9710 | 658.13 | 9735 | 662.81 | 9760 | 667.50 | 9785 | 672.19 | 9810 | 676.88 | 9835 | 681.56 | 9860 | 686.25 | 9885 | 690.94 | 9910 | 695.63 |     |     |     |     |     |     |     |     |
| 9711 | 658.31 | 9736 | 663.00 | 9761 | 667.69 | 9786 | 672.38 | 9811 | 677.06 | 9836 | 681.75 | 9861 | 686.44 | 9886 | 691.13 | 9911 | 695.81 |     |     |     |     |     |     |     |     |
| 9712 | 658.50 | 9737 | 663.19 | 9762 | 667.88 | 9787 | 672.56 | 9812 | 677.25 | 9837 | 681.94 | 9862 | 686.63 | 9887 | 691.31 | 9912 | 696.00 |     |     |     |     |     |     |     |     |
| 9713 | 658.69 | 9738 | 663.38 | 9763 | 668.06 | 9788 | 672.75 | 9813 | 677.44 | 9838 | 682.13 | 9863 | 686.81 | 9888 | 691.50 | 9913 | 696.19 |     |     |     |     |     |     |     |     |
| 9714 | 658.88 | 9739 | 663.56 | 9764 | 668.25 | 9789 | 672.94 | 9814 | 677.63 | 9839 | 682.31 | 9864 | 687.00 | 9889 | 691.69 | 9914 | 696.38 |     |     |     |     |     |     |     |     |
| 9715 | 659.06 | 9740 | 663.75 | 9765 | 668.44 | 9790 | 673.13 | 9815 | 677.81 | 9840 | 682.50 | 9865 | 687.19 | 9890 | 691.88 | 9915 | 696.56 |     |     |     |     |     |     |     |     |
| 9716 | 659.25 | 9741 | 663.94 | 9766 | 668.63 | 9791 | 673.31 | 9816 | 678.00 | 9841 | 682.69 | 9866 | 687.38 | 9891 | 692.06 | 9916 | 696.75 |     |     |     |     |     |     |     |     |
| 9717 | 659.44 | 9742 | 664.13 | 9767 | 668.81 | 9792 | 673.50 | 9817 | 678.19 | 9842 | 682.88 | 9867 | 687.56 | 9892 | 692.25 | 9917 | 696.94 |     |     |     |     |     |     |     |     |
| 9718 | 659.63 | 9743 | 664.31 | 9768 | 669.00 | 9793 | 673.69 | 9818 | 678.38 | 9843 | 683.06 | 9868 | 687.75 | 9893 | 692.44 | 9918 | 697.13 |     |     |     |     |     |     |     |     |
| 9719 | 659.81 | 9744 | 664.50 | 9769 | 669.19 | 9794 | 673.88 | 9819 | 678.56 | 9844 | 683.25 | 9869 | 687.94 | 9894 | 692.63 | 9919 | 697.31 |     |     |     |     |     |     |     |     |
| 9720 | 660.00 | 9745 | 664.69 | 9770 | 669.38 | 9795 | 674.06 | 9820 | 678.75 | 9845 | 683.44 | 9870 | 688.13 | 9895 | 692.81 | 9920 | 697.50 |     |     |     |     |     |     |     |     |
| 9721 | 660.19 | 9746 | 664.88 | 9771 | 669.56 | 9796 | 674.25 | 9821 | 678.94 | 9846 | 683.63 | 9871 | 688.31 | 9896 | 693.00 | 9921 | 697.69 |     |     |     |     |     |     |     |     |
| 9722 | 660.38 | 9747 | 665.06 | 9772 | 669.75 | 9797 | 674.44 | 9822 | 679.13 | 9847 | 683.81 | 9872 | 688.50 | 9897 | 693.19 | 9922 | 697.88 |     |     |     |     |     |     |     |     |
| 9723 | 660.56 | 9748 | 665.25 | 9773 | 669.94 | 9798 | 674.63 | 9823 | 679.31 | 9848 | 684.00 | 9873 | 688.69 | 9898 | 693.38 | 9923 | 698.06 |     |     |     |     |     |     |     |     |
| 9724 | 660.75 | 9749 | 665.44 | 9774 | 670.13 | 9799 | 674.81 | 9824 | 679.50 | 9849 | 684.19 | 9874 | 688.88 | 9899 | 693.56 | 9924 | 698.25 |     |     |     |     |     |     |     |     |
| 9725 | 660.94 | 9750 | 665.63 | 9775 | 670.31 | 9800 | 675.00 | 9825 | 679.69 | 9850 | 684.38 | 9875 | 689.06 | 9900 | 693.75 | 9925 | 698.44 |     |     |     |     |     |     |     |     |
| 9726 | 661.13 | 9751 | 665.81 | 9776 | 670.50 | 9801 | 675.19 | 9826 | 679.88 | 9851 | 684.56 | 9876 | 689.25 | 9901 | 693.94 | 9926 | 698.63 |     |     |     |     |     |     |     |     |
| 9727 | 661.31 | 9752 | 666.00 | 9777 | 670.69 | 9802 | 675.38 | 9827 | 680.06 | 9852 | 684.75 | 9877 | 689.44 | 9902 | 694.13 | 9927 | 698.81 |     |     |     |     |     |     |     |     |
| 9728 | 661.50 | 9753 | 666.19 | 9778 | 670.88 | 9803 | 675.56 | 9828 | 680.25 | 9853 | 684.94 | 9878 | 689.63 | 9903 | 694.31 | 9928 | 699.00 |     |     |     |     |     |     |     |     |
| 9729 | 661.69 | 9754 | 666.38 | 9779 | 671.06 | 9804 | 675.75 | 9829 | 680.44 | 9854 | 685.13 | 9879 | 689.81 | 9904 | 694.50 | 9929 | 699.19 |     |     |     |     |     |     |     |     |

Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX |  |
|------|--------|------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-----|-----|-----|-----|-----|-----|--|
| 9930 | 699.38 | 9955 | 704.06 | 9980  | 708.75 | 10005 | 713.44 | 10030 | 718.13 | 10055 | 722.81 | 10080 | 727.50 | 10105 | 732.19 | 10130 | 736.88 |     |     |     |     |     |     |  |
| 9931 | 699.56 | 9956 | 704.25 | 9981  | 708.94 | 10006 | 713.63 | 10031 | 718.31 | 10056 | 723.00 | 10081 | 727.69 | 10106 | 732.38 | 10131 | 737.06 |     |     |     |     |     |     |  |
| 9932 | 699.75 | 9957 | 704.44 | 9982  | 709.13 | 10007 | 713.81 | 10032 | 718.50 | 10057 | 723.19 | 10082 | 727.88 | 10107 | 732.56 | 10132 | 737.25 |     |     |     |     |     |     |  |
| 9933 | 699.94 | 9958 | 704.63 | 9983  | 709.31 | 10008 | 714.00 | 10033 | 718.69 | 10058 | 723.38 | 10083 | 728.06 | 10108 | 732.75 | 10133 | 737.44 |     |     |     |     |     |     |  |
| 9934 | 700.13 | 9959 | 704.81 | 9984  | 709.50 | 10009 | 714.19 | 10034 | 718.88 | 10059 | 723.56 | 10084 | 728.25 | 10109 | 732.94 | 10134 | 737.63 |     |     |     |     |     |     |  |
| 9935 | 700.31 | 9960 | 705.00 | 9985  | 709.69 | 10010 | 714.38 | 10035 | 719.06 | 10060 | 723.75 | 10085 | 728.44 | 10110 | 733.13 | 10135 | 737.81 |     |     |     |     |     |     |  |
| 9936 | 700.50 | 9961 | 705.19 | 9986  | 709.88 | 10011 | 714.56 | 10036 | 719.25 | 10061 | 723.94 | 10086 | 728.63 | 10111 | 733.31 | 10136 | 738.00 |     |     |     |     |     |     |  |
| 9937 | 700.69 | 9962 | 705.38 | 9987  | 710.06 | 10012 | 714.75 | 10037 | 719.44 | 10062 | 724.13 | 10087 | 728.81 | 10112 | 733.50 | 10137 | 738.19 |     |     |     |     |     |     |  |
| 9938 | 700.88 | 9963 | 705.56 | 9988  | 710.25 | 10013 | 714.94 | 10038 | 719.63 | 10063 | 724.31 | 10088 | 729.00 | 10113 | 733.69 | 10138 | 738.38 |     |     |     |     |     |     |  |
| 9939 | 701.06 | 9964 | 705.75 | 9989  | 710.44 | 10014 | 715.13 | 10039 | 719.81 | 10064 | 724.50 | 10089 | 729.19 | 10114 | 733.88 | 10139 | 738.56 |     |     |     |     |     |     |  |
| 9940 | 701.25 | 9965 | 705.94 | 9990  | 710.63 | 10015 | 715.31 | 10040 | 720.00 | 10065 | 724.69 | 10090 | 729.38 | 10115 | 734.06 | 10140 | 738.75 |     |     |     |     |     |     |  |
| 9941 | 701.44 | 9966 | 706.13 | 9991  | 710.81 | 10016 | 715.50 | 10041 | 720.19 | 10066 | 724.88 | 10091 | 729.56 | 10116 | 734.25 | 10141 | 738.94 |     |     |     |     |     |     |  |
| 9942 | 701.63 | 9967 | 706.31 | 9992  | 711.00 | 10017 | 715.69 | 10042 | 720.38 | 10067 | 725.06 | 10092 | 729.75 | 10117 | 734.44 | 10142 | 739.13 |     |     |     |     |     |     |  |
| 9943 | 701.81 | 9968 | 706.50 | 9993  | 711.19 | 10018 | 715.88 | 10043 | 720.56 | 10068 | 725.25 | 10093 | 729.94 | 10118 | 734.63 | 10143 | 739.31 |     |     |     |     |     |     |  |
| 9944 | 702.00 | 9969 | 706.69 | 9994  | 711.38 | 10019 | 716.06 | 10044 | 720.75 | 10069 | 725.44 | 10094 | 730.13 | 10119 | 734.81 | 10144 | 739.50 |     |     |     |     |     |     |  |
| 9945 | 702.19 | 9970 | 706.88 | 9995  | 711.56 | 10020 | 716.25 | 10045 | 720.94 | 10070 | 725.63 | 10095 | 730.31 | 10120 | 735.00 | 10145 | 739.69 |     |     |     |     |     |     |  |
| 9946 | 702.38 | 9971 | 707.06 | 9996  | 711.75 | 10021 | 716.44 | 10046 | 721.13 | 10071 | 725.81 | 10096 | 730.50 | 10121 | 735.19 | 10146 | 739.88 |     |     |     |     |     |     |  |
| 9947 | 702.56 | 9972 | 707.25 | 9997  | 711.94 | 10022 | 716.63 | 10047 | 721.31 | 10072 | 726.00 | 10097 | 730.69 | 10122 | 735.38 | 10147 | 740.06 |     |     |     |     |     |     |  |
| 9948 | 702.75 | 9973 | 707.44 | 9998  | 712.13 | 10023 | 716.81 | 10048 | 721.50 | 10073 | 726.19 | 10098 | 730.88 | 10123 | 735.56 | 10148 | 740.25 |     |     |     |     |     |     |  |
| 9949 | 702.94 | 9974 | 707.63 | 9999  | 712.31 | 10024 | 717.00 | 10049 | 721.69 | 10074 | 726.38 | 10099 | 731.06 | 10124 | 735.75 | 10149 | 740.44 |     |     |     |     |     |     |  |
| 9950 | 703.13 | 9975 | 707.81 | 10000 | 712.50 | 10025 | 717.19 | 10050 | 721.88 | 10075 | 726.56 | 10100 | 731.25 | 10125 | 735.94 | 10150 | 740.63 |     |     |     |     |     |     |  |
| 9951 | 703.31 | 9976 | 708.00 | 10001 | 712.69 | 10026 | 717.38 | 10051 | 722.06 | 10076 | 726.75 | 10101 | 731.44 | 10126 | 736.13 | 10151 | 740.81 |     |     |     |     |     |     |  |
| 9952 | 703.50 | 9977 | 708.19 | 10002 | 712.88 | 10027 | 717.56 | 10052 | 722.25 | 10077 | 726.94 | 10102 | 731.63 | 10127 | 736.31 | 10152 | 741.00 |     |     |     |     |     |     |  |
| 9953 | 703.69 | 9978 | 708.38 | 10003 | 713.06 | 10028 | 717.75 | 10053 | 722.44 | 10078 | 727.13 | 10103 | 731.81 | 10128 | 736.50 | 10153 | 741.19 |     |     |     |     |     |     |  |
| 9954 | 703.88 | 9979 | 708.56 | 10004 | 713.25 | 10029 | 717.94 | 10054 | 722.63 | 10079 | 727.31 | 10104 | 732.00 | 10129 | 736.69 | 10154 | 741.38 |     |     |     |     |     |     |  |

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| REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM | TAX | REM | TAX |  |  |
|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-----|-----|-----|-----|--|--|
| 10155 | 741.56 | 10180 | 746.25 | 10205 | 750.94 | 10230 | 755.63 | 10255 | 760.31 | 10280 | 765.00 | 10305 | 769.69 | 10330 | 774.38 | 10355 | 779.06 |     |     |     |     |  |  |
| 10156 | 741.75 | 10181 | 746.44 | 10206 | 751.13 | 10231 | 755.81 | 10256 | 760.50 | 10281 | 765.19 | 10306 | 769.88 | 10331 | 774.56 | 10356 | 779.25 |     |     |     |     |  |  |
| 10157 | 741.94 | 10182 | 746.63 | 10207 | 751.31 | 10232 | 756.00 | 10257 | 760.69 | 10282 | 765.38 | 10307 | 770.06 | 10332 | 774.75 | 10357 | 779.44 |     |     |     |     |  |  |
| 10158 | 742.13 | 10183 | 746.81 | 10208 | 751.50 | 10233 | 756.19 | 10258 | 760.88 | 10283 | 765.56 | 10308 | 770.25 | 10333 | 774.94 | 10358 | 779.63 |     |     |     |     |  |  |
| 10159 | 742.31 | 10184 | 747.00 | 10209 | 751.69 | 10234 | 756.38 | 10259 | 761.06 | 10284 | 765.75 | 10309 | 770.44 | 10334 | 775.13 | 10359 | 779.81 |     |     |     |     |  |  |
| 10160 | 742.50 | 10185 | 747.19 | 10210 | 751.88 | 10235 | 756.56 | 10260 | 761.25 | 10285 | 765.94 | 10310 | 770.63 | 10335 | 775.31 | 10360 | 780.00 |     |     |     |     |  |  |
| 10161 | 742.69 | 10186 | 747.38 | 10211 | 752.06 | 10236 | 756.75 | 10261 | 761.44 | 10286 | 766.13 | 10311 | 770.81 | 10336 | 775.50 | 10361 | 780.19 |     |     |     |     |  |  |
| 10162 | 742.88 | 10187 | 747.56 | 10212 | 752.25 | 10237 | 756.94 | 10262 | 761.63 | 10287 | 766.31 | 10312 | 771.00 | 10337 | 775.69 | 10362 | 780.38 |     |     |     |     |  |  |
| 10163 | 743.06 | 10188 | 747.75 | 10213 | 752.44 | 10238 | 757.13 | 10263 | 761.81 | 10288 | 766.50 | 10313 | 771.19 | 10338 | 775.88 | 10363 | 780.56 |     |     |     |     |  |  |
| 10164 | 743.25 | 10189 | 747.94 | 10214 | 752.63 | 10239 | 757.31 | 10264 | 762.00 | 10289 | 766.69 | 10314 | 771.38 | 10339 | 776.06 | 10364 | 780.75 |     |     |     |     |  |  |
| 10165 | 743.44 | 10190 | 748.13 | 10215 | 752.81 | 10240 | 757.50 | 10265 | 762.19 | 10290 | 766.88 | 10315 | 771.56 | 10340 | 776.25 | 10365 | 780.94 |     |     |     |     |  |  |
| 10166 | 743.63 | 10191 | 748.31 | 10216 | 753.00 | 10241 | 757.69 | 10266 | 762.38 | 10291 | 767.06 | 10316 | 771.75 | 10341 | 776.44 | 10366 | 781.13 |     |     |     |     |  |  |
| 10167 | 743.81 | 10192 | 748.50 | 10217 | 753.19 | 10242 | 757.88 | 10267 | 762.56 | 10292 | 767.25 | 10317 | 771.94 | 10342 | 776.63 | 10367 | 781.31 |     |     |     |     |  |  |
| 10168 | 744.00 | 10193 | 748.69 | 10218 | 753.38 | 10243 | 758.06 | 10268 | 762.75 | 10293 | 767.44 | 10318 | 772.13 | 10343 | 776.81 | 10368 | 781.50 |     |     |     |     |  |  |
| 10169 | 744.19 | 10194 | 748.88 | 10219 | 753.56 | 10244 | 758.25 | 10269 | 762.94 | 10294 | 767.63 | 10319 | 772.31 | 10344 | 777.00 | 10369 | 781.69 |     |     |     |     |  |  |
| 10170 | 744.38 | 10195 | 749.06 | 10220 | 753.75 | 10245 | 758.44 | 10270 | 763.13 | 10295 | 767.81 | 10320 | 772.50 | 10345 | 777.19 | 10370 | 781.88 |     |     |     |     |  |  |
| 10171 | 744.56 | 10196 | 749.25 | 10221 | 753.94 | 10246 | 758.63 | 10271 | 763.31 | 10296 | 768.00 | 10321 | 772.69 | 10346 | 777.38 | 10371 | 782.06 |     |     |     |     |  |  |
| 10172 | 744.75 | 10197 | 749.44 | 10222 | 754.13 | 10247 | 758.81 | 10272 | 763.50 | 10297 | 768.19 | 10322 | 772.88 | 10347 | 777.56 | 10372 | 782.25 |     |     |     |     |  |  |
| 10173 | 744.94 | 10198 | 749.63 | 10223 | 754.31 | 10248 | 759.00 | 10273 | 763.69 | 10298 | 768.38 | 10323 | 773.06 | 10348 | 777.75 | 10373 | 782.44 |     |     |     |     |  |  |
| 10174 | 745.13 | 10199 | 749.81 | 10224 | 754.50 | 10249 | 759.19 | 10274 | 763.88 | 10299 | 768.56 | 10324 | 773.25 | 10349 | 777.94 | 10374 | 782.63 |     |     |     |     |  |  |
| 10175 | 745.31 | 10200 | 750.00 | 10225 | 754.69 | 10250 | 759.38 | 10275 | 764.06 | 10300 | 768.75 | 10325 | 773.44 | 10350 | 778.13 | 10375 | 782.81 |     |     |     |     |  |  |
| 10176 | 745.50 | 10201 | 750.19 | 10226 | 754.88 | 10251 | 759.56 | 10276 | 764.25 | 10301 | 768.94 | 10326 | 773.63 | 10351 | 778.31 | 10376 | 783.00 |     |     |     |     |  |  |
| 10177 | 745.69 | 10202 | 750.38 | 10227 | 755.06 | 10252 | 759.75 | 10277 | 764.44 | 10302 | 769.13 | 10327 | 773.81 | 10352 | 778.50 | 10377 | 783.19 |     |     |     |     |  |  |
| 10178 | 745.88 | 10203 | 750.56 | 10228 | 755.25 | 10253 | 759.94 | 10278 | 764.63 | 10303 | 769.31 | 10328 | 774.00 | 10353 | 778.69 | 10378 | 783.38 |     |     |     |     |  |  |
| 10179 | 746.06 | 10204 | 750.75 | 10229 | 755.44 | 10254 | 760.13 | 10279 | 764.81 | 10304 | 769.50 | 10329 | 774.19 | 10354 | 778.88 | 10379 | 783.56 |     |     |     |     |  |  |

Part 1 Tax Deduction Tables

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| REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM   | TAX    | REM | TAX |  |  |
|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-----|-----|--|--|
| 10380 | 783.75 | 10405 | 788.44 | 10430 | 793.13 | 10455 | 797.81 | 10480 | 802.50 | 10505 | 807.19 | 10530 | 811.88 | 10555 | 816.56 | 10580 | 821.25 |     |     |  |  |
| 10381 | 783.94 | 10406 | 788.63 | 10431 | 793.31 | 10456 | 798.00 | 10481 | 802.69 | 10506 | 807.38 | 10531 | 812.06 | 10556 | 816.75 | 10581 | 821.44 |     |     |  |  |
| 10382 | 784.13 | 10407 | 788.81 | 10432 | 793.50 | 10457 | 798.19 | 10482 | 802.88 | 10507 | 807.56 | 10532 | 812.25 | 10557 | 816.94 | 10582 | 821.63 |     |     |  |  |
| 10383 | 784.31 | 10408 | 789.00 | 10433 | 793.69 | 10458 | 798.38 | 10483 | 803.06 | 10508 | 807.75 | 10533 | 812.44 | 10558 | 817.13 | 10583 | 821.81 |     |     |  |  |
| 10384 | 784.50 | 10409 | 789.19 | 10434 | 793.88 | 10459 | 798.56 | 10484 | 803.25 | 10509 | 807.94 | 10534 | 812.63 | 10559 | 817.31 | 10584 | 822.00 |     |     |  |  |
| 10385 | 784.69 | 10410 | 789.38 | 10435 | 794.06 | 10460 | 798.75 | 10485 | 803.44 | 10510 | 808.13 | 10535 | 812.81 | 10560 | 817.50 | 10585 | 822.19 |     |     |  |  |
| 10386 | 784.88 | 10411 | 789.56 | 10436 | 794.25 | 10461 | 798.94 | 10486 | 803.63 | 10511 | 808.31 | 10536 | 813.00 | 10561 | 817.69 | 10586 | 822.38 |     |     |  |  |
| 10387 | 785.06 | 10412 | 789.75 | 10437 | 794.44 | 10462 | 799.13 | 10487 | 803.81 | 10512 | 808.50 | 10537 | 813.19 | 10562 | 817.88 | 10587 | 822.56 |     |     |  |  |
| 10388 | 785.25 | 10413 | 789.94 | 10438 | 794.63 | 10463 | 799.31 | 10488 | 804.00 | 10513 | 808.69 | 10538 | 813.38 | 10563 | 818.06 | 10588 | 822.75 |     |     |  |  |
| 10389 | 785.44 | 10414 | 790.13 | 10439 | 794.81 | 10464 | 799.50 | 10489 | 804.19 | 10514 | 808.88 | 10539 | 813.56 | 10564 | 818.25 | 10589 | 822.94 |     |     |  |  |
| 10390 | 785.63 | 10415 | 790.31 | 10440 | 795.00 | 10465 | 799.69 | 10490 | 804.38 | 10515 | 809.06 | 10540 | 813.75 | 10565 | 818.44 | 10590 | 823.13 |     |     |  |  |
| 10391 | 785.81 | 10416 | 790.50 | 10441 | 795.19 | 10466 | 799.88 | 10491 | 804.56 | 10516 | 809.25 | 10541 | 813.94 | 10566 | 818.63 | 10591 | 823.31 |     |     |  |  |
| 10392 | 786.00 | 10417 | 790.69 | 10442 | 795.38 | 10467 | 800.06 | 10492 | 804.75 | 10517 | 809.44 | 10542 | 814.13 | 10567 | 818.81 | 10592 | 823.50 |     |     |  |  |
| 10393 | 786.19 | 10418 | 790.88 | 10443 | 795.56 | 10468 | 800.25 | 10493 | 804.94 | 10518 | 809.63 | 10543 | 814.31 | 10568 | 819.00 | 10593 | 823.69 |     |     |  |  |
| 10394 | 786.38 | 10419 | 791.06 | 10444 | 795.75 | 10469 | 800.44 | 10494 | 805.13 | 10519 | 809.81 | 10544 | 814.50 | 10569 | 819.19 | 10594 | 823.88 |     |     |  |  |
| 10395 | 786.56 | 10420 | 791.25 | 10445 | 795.94 | 10470 | 800.63 | 10495 | 805.31 | 10520 | 810.00 | 10545 | 814.69 | 10570 | 819.38 | 10595 | 824.06 |     |     |  |  |
| 10396 | 786.75 | 10421 | 791.44 | 10446 | 796.13 | 10471 | 800.81 | 10496 | 805.50 | 10521 | 810.19 | 10546 | 814.88 | 10571 | 819.56 | 10596 | 824.25 |     |     |  |  |
| 10397 | 786.94 | 10422 | 791.63 | 10447 | 796.31 | 10472 | 801.00 | 10497 | 805.69 | 10522 | 810.38 | 10547 | 815.06 | 10572 | 819.75 | 10597 | 824.44 |     |     |  |  |
| 10398 | 787.13 | 10423 | 791.81 | 10448 | 796.50 | 10473 | 801.19 | 10498 | 805.88 | 10523 | 810.56 | 10548 | 815.25 | 10573 | 819.94 | 10598 | 824.63 |     |     |  |  |
| 10399 | 787.31 | 10424 | 792.00 | 10449 | 796.69 | 10474 | 801.38 | 10499 | 806.06 | 10524 | 810.75 | 10549 | 815.44 | 10574 | 820.13 | 10599 | 824.81 |     |     |  |  |
| 10400 | 787.50 | 10425 | 792.19 | 10450 | 796.88 | 10475 | 801.56 | 10500 | 806.25 | 10525 | 810.94 | 10550 | 815.63 | 10575 | 820.31 | 10600 | 825.00 |     |     |  |  |
| 10401 | 787.69 | 10426 | 792.38 | 10451 | 797.06 | 10476 | 801.75 | 10501 | 806.44 | 10526 | 811.13 | 10551 | 815.81 | 10576 | 820.50 | 10601 | 825.19 |     |     |  |  |
| 10402 | 787.88 | 10427 | 792.56 | 10452 | 797.25 | 10477 | 801.94 | 10502 | 806.63 | 10527 | 811.31 | 10552 | 816.00 | 10577 | 820.69 | 10602 | 825.38 |     |     |  |  |
| 10403 | 788.06 | 10428 | 792.75 | 10453 | 797.44 | 10478 | 802.13 | 10503 | 806.81 | 10528 | 811.50 | 10553 | 816.19 | 10578 | 820.88 | 10603 | 825.56 |     |     |  |  |
| 10404 | 788.25 | 10429 | 792.94 | 10454 | 797.63 | 10479 | 802.31 | 10504 | 807.00 | 10529 | 811.69 | 10554 | 816.38 | 10579 | 821.06 | 10604 | 825.75 |     |     |  |  |



Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX | REM | TAX | REM | TAX |  |
|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-----|-----|-----|-----|-----|-----|--|
| 10830 | 868.13 | 10855 | 872.81 | 10880 | 877.50 | 10905 | 882.19 | 10930 | 886.88 | 10955 | 891.56 | 10980 | 896.25 | 11005 | 900.94 | 11030 | 905.63 |     |     |     |     |     |     |  |
| 10831 | 868.31 | 10856 | 873.00 | 10881 | 877.69 | 10906 | 882.38 | 10931 | 887.06 | 10956 | 891.75 | 10981 | 896.44 | 11006 | 901.13 | 11031 | 905.81 |     |     |     |     |     |     |  |
| 10832 | 868.50 | 10857 | 873.19 | 10882 | 877.88 | 10907 | 882.56 | 10932 | 887.25 | 10957 | 891.94 | 10982 | 896.63 | 11007 | 901.31 | 11032 | 906.00 |     |     |     |     |     |     |  |
| 10833 | 868.69 | 10858 | 873.38 | 10883 | 878.06 | 10908 | 882.75 | 10933 | 887.44 | 10958 | 892.13 | 10983 | 896.81 | 11008 | 901.50 | 11033 | 906.19 |     |     |     |     |     |     |  |
| 10834 | 868.88 | 10859 | 873.56 | 10884 | 878.25 | 10909 | 882.94 | 10934 | 887.63 | 10959 | 892.31 | 10984 | 897.00 | 11009 | 901.69 | 11034 | 906.38 |     |     |     |     |     |     |  |
| 10835 | 869.06 | 10860 | 873.75 | 10885 | 878.44 | 10910 | 883.13 | 10935 | 887.81 | 10960 | 892.50 | 10985 | 897.19 | 11010 | 901.88 | 11035 | 906.56 |     |     |     |     |     |     |  |
| 10836 | 869.25 | 10861 | 873.94 | 10886 | 878.63 | 10911 | 883.31 | 10936 | 888.00 | 10961 | 892.69 | 10986 | 897.38 | 11011 | 902.06 | 11036 | 906.75 |     |     |     |     |     |     |  |
| 10837 | 869.44 | 10862 | 874.13 | 10887 | 878.81 | 10912 | 883.50 | 10937 | 888.19 | 10962 | 892.88 | 10987 | 897.56 | 11012 | 902.25 | 11037 | 906.94 |     |     |     |     |     |     |  |
| 10838 | 869.63 | 10863 | 874.31 | 10888 | 879.00 | 10913 | 883.69 | 10938 | 888.38 | 10963 | 893.06 | 10988 | 897.75 | 11013 | 902.44 | 11038 | 907.13 |     |     |     |     |     |     |  |
| 10839 | 869.81 | 10864 | 874.50 | 10889 | 879.19 | 10914 | 883.88 | 10939 | 888.56 | 10964 | 893.25 | 10989 | 897.94 | 11014 | 902.63 | 11039 | 907.31 |     |     |     |     |     |     |  |
| 10840 | 870.00 | 10865 | 874.69 | 10890 | 879.38 | 10915 | 884.06 | 10940 | 888.75 | 10965 | 893.44 | 10990 | 898.13 | 11015 | 902.81 | 11040 | 907.50 |     |     |     |     |     |     |  |
| 10841 | 870.19 | 10866 | 874.88 | 10891 | 879.56 | 10916 | 884.25 | 10941 | 888.94 | 10966 | 893.63 | 10991 | 898.31 | 11016 | 903.00 | 11041 | 907.69 |     |     |     |     |     |     |  |
| 10842 | 870.38 | 10867 | 875.06 | 10892 | 879.75 | 10917 | 884.44 | 10942 | 889.13 | 10967 | 893.81 | 10992 | 898.50 | 11017 | 903.19 | 11042 | 907.88 |     |     |     |     |     |     |  |
| 10843 | 870.56 | 10868 | 875.25 | 10893 | 879.94 | 10918 | 884.63 | 10943 | 889.31 | 10968 | 894.00 | 10993 | 898.69 | 11018 | 903.38 | 11043 | 908.06 |     |     |     |     |     |     |  |
| 10844 | 870.75 | 10869 | 875.44 | 10894 | 880.13 | 10919 | 884.81 | 10944 | 889.50 | 10969 | 894.19 | 10994 | 898.88 | 11019 | 903.56 | 11044 | 908.25 |     |     |     |     |     |     |  |
| 10845 | 870.94 | 10870 | 875.63 | 10895 | 880.31 | 10920 | 885.00 | 10945 | 889.69 | 10970 | 894.38 | 10995 | 899.06 | 11020 | 903.75 | 11045 | 908.44 |     |     |     |     |     |     |  |
| 10846 | 871.13 | 10871 | 875.81 | 10896 | 880.50 | 10921 | 885.19 | 10946 | 889.88 | 10971 | 894.56 | 10996 | 899.25 | 11021 | 903.94 | 11046 | 908.63 |     |     |     |     |     |     |  |
| 10847 | 871.31 | 10872 | 876.00 | 10897 | 880.69 | 10922 | 885.38 | 10947 | 890.06 | 10972 | 894.75 | 10997 | 899.44 | 11022 | 904.13 | 11047 | 908.81 |     |     |     |     |     |     |  |
| 10848 | 871.50 | 10873 | 876.19 | 10898 | 880.88 | 10923 | 885.56 | 10948 | 890.25 | 10973 | 894.94 | 10998 | 899.63 | 11023 | 904.31 | 11048 | 909.00 |     |     |     |     |     |     |  |
| 10849 | 871.69 | 10874 | 876.38 | 10899 | 881.06 | 10924 | 885.75 | 10949 | 890.44 | 10974 | 895.13 | 10999 | 899.81 | 11024 | 904.50 | 11049 | 909.19 |     |     |     |     |     |     |  |
| 10850 | 871.88 | 10875 | 876.56 | 10900 | 881.25 | 10925 | 885.94 | 10950 | 890.63 | 10975 | 895.31 | 11000 | 900.00 | 11025 | 904.69 | 11050 | 909.38 |     |     |     |     |     |     |  |
| 10851 | 872.06 | 10876 | 876.75 | 10901 | 881.44 | 10926 | 886.13 | 10951 | 890.81 | 10976 | 895.50 | 11001 | 900.19 | 11026 | 904.88 | 11051 | 909.56 |     |     |     |     |     |     |  |
| 10852 | 872.25 | 10877 | 876.94 | 10902 | 881.63 | 10927 | 886.31 | 10952 | 891.00 | 10977 | 895.69 | 11002 | 900.38 | 11027 | 905.06 | 11052 | 909.75 |     |     |     |     |     |     |  |
| 10853 | 872.44 | 10878 | 877.13 | 10903 | 881.81 | 10928 | 886.50 | 10953 | 891.19 | 10978 | 895.88 | 11003 | 900.56 | 11028 | 905.25 | 11053 | 909.94 |     |     |     |     |     |     |  |
| 10854 | 872.63 | 10879 | 877.31 | 10904 | 882.00 | 10929 | 886.69 | 10954 | 891.38 | 10979 | 896.06 | 11004 | 900.75 | 11029 | 905.44 | 11054 | 910.13 |     |     |     |     |     |     |  |





Part 1 Tax Deduction Tables

THIS TABLE 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    | REM | TAX |
|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-----|-----|
| 11280 | 952.50 | 11305 | 957.19 | 11330 | 961.88 | 11355 | 966.56 | 11380 | 971.25 | 11405 | 975.94 | 11430 | 980.63 | 11455 | 985.31 | 11480 | 990.00 |     |     |
| 11281 | 952.69 | 11306 | 957.38 | 11331 | 962.06 | 11356 | 966.75 | 11381 | 971.44 | 11406 | 976.13 | 11431 | 980.81 | 11456 | 985.50 | 11481 | 990.19 |     |     |
| 11282 | 952.88 | 11307 | 957.56 | 11332 | 962.25 | 11357 | 966.94 | 11382 | 971.63 | 11407 | 976.31 | 11432 | 981.00 | 11457 | 985.69 | 11482 | 990.38 |     |     |
| 11283 | 953.06 | 11308 | 957.75 | 11333 | 962.44 | 11358 | 967.13 | 11383 | 971.81 | 11408 | 976.50 | 11433 | 981.19 | 11458 | 985.88 | 11483 | 990.56 |     |     |
| 11284 | 953.25 | 11309 | 957.94 | 11334 | 962.63 | 11359 | 967.31 | 11384 | 972.00 | 11409 | 976.69 | 11434 | 981.38 | 11459 | 986.06 | 11484 | 990.75 |     |     |
| 11285 | 953.44 | 11310 | 958.13 | 11335 | 962.81 | 11360 | 967.50 | 11385 | 972.19 | 11410 | 976.88 | 11435 | 981.56 | 11460 | 986.25 | 11485 | 990.94 |     |     |
| 11286 | 953.63 | 11311 | 958.31 | 11336 | 963.00 | 11361 | 967.69 | 11386 | 972.38 | 11411 | 977.06 | 11436 | 981.75 | 11461 | 986.44 | 11486 | 991.13 |     |     |
| 11287 | 953.81 | 11312 | 958.50 | 11337 | 963.19 | 11362 | 967.88 | 11387 | 972.56 | 11412 | 977.25 | 11437 | 981.94 | 11462 | 986.63 | 11487 | 991.31 |     |     |
| 11288 | 954.00 | 11313 | 958.69 | 11338 | 963.38 | 11363 | 968.06 | 11388 | 972.75 | 11413 | 977.44 | 11438 | 982.13 | 11463 | 986.81 | 11488 | 991.50 |     |     |
| 11289 | 954.19 | 11314 | 958.88 | 11339 | 963.56 | 11364 | 968.25 | 11389 | 972.94 | 11414 | 977.63 | 11439 | 982.31 | 11464 | 987.00 | 11489 | 991.69 |     |     |
| 11290 | 954.38 | 11315 | 959.06 | 11340 | 963.75 | 11365 | 968.44 | 11390 | 973.13 | 11415 | 977.81 | 11440 | 982.50 | 11465 | 987.19 | 11490 | 991.88 |     |     |
| 11291 | 954.56 | 11316 | 959.25 | 11341 | 963.94 | 11366 | 968.63 | 11391 | 973.31 | 11416 | 978.00 | 11441 | 982.69 | 11466 | 987.38 | 11491 | 992.06 |     |     |
| 11292 | 954.75 | 11317 | 959.44 | 11342 | 964.13 | 11367 | 968.81 | 11392 | 973.50 | 11417 | 978.19 | 11442 | 982.88 | 11467 | 987.56 | 11492 | 992.25 |     |     |
| 11293 | 954.94 | 11318 | 959.63 | 11343 | 964.31 | 11368 | 969.00 | 11393 | 973.69 | 11418 | 978.38 | 11443 | 983.06 | 11468 | 987.75 | 11493 | 992.44 |     |     |
| 11294 | 955.13 | 11319 | 959.81 | 11344 | 964.50 | 11369 | 969.19 | 11394 | 973.88 | 11419 | 978.56 | 11444 | 983.25 | 11469 | 987.94 | 11494 | 992.63 |     |     |
| 11295 | 955.31 | 11320 | 960.00 | 11345 | 964.69 | 11370 | 969.38 | 11395 | 974.06 | 11420 | 978.75 | 11445 | 983.44 | 11470 | 988.13 | 11495 | 992.81 |     |     |
| 11296 | 955.50 | 11321 | 960.19 | 11346 | 964.88 | 11371 | 969.56 | 11396 | 974.25 | 11421 | 978.94 | 11446 | 983.63 | 11471 | 988.31 | 11496 | 993.00 |     |     |
| 11297 | 955.69 | 11322 | 960.38 | 11347 | 965.06 | 11372 | 969.75 | 11397 | 974.44 | 11422 | 979.13 | 11447 | 983.81 | 11472 | 988.50 | 11497 | 993.19 |     |     |
| 11298 | 955.88 | 11323 | 960.56 | 11348 | 965.25 | 11373 | 969.94 | 11398 | 974.63 | 11423 | 979.31 | 11448 | 984.00 | 11473 | 988.69 | 11498 | 993.38 |     |     |
| 11299 | 956.06 | 11324 | 960.75 | 11349 | 965.44 | 11374 | 970.13 | 11399 | 974.81 | 11424 | 979.50 | 11449 | 984.19 | 11474 | 988.88 | 11499 | 993.56 |     |     |
| 11300 | 956.25 | 11325 | 960.94 | 11350 | 965.63 | 11375 | 970.31 | 11400 | 975.00 | 11425 | 979.69 | 11450 | 984.38 | 11475 | 989.06 | 11500 | 993.75 |     |     |
| 11301 | 956.44 | 11326 | 961.13 | 11351 | 965.81 | 11376 | 970.50 | 11401 | 975.19 | 11426 | 979.88 | 11451 | 984.56 | 11476 | 989.25 | 11501 | 993.94 |     |     |
| 11302 | 956.63 | 11327 | 961.31 | 11352 | 966.00 | 11377 | 970.69 | 11402 | 975.38 | 11427 | 980.06 | 11452 | 984.75 | 11477 | 989.44 | 11502 | 994.13 |     |     |
| 11303 | 956.81 | 11328 | 961.50 | 11353 | 966.19 | 11378 | 970.88 | 11403 | 975.56 | 11428 | 980.25 | 11453 | 984.94 | 11478 | 989.63 | 11503 | 994.31 |     |     |
| 11304 | 957.00 | 11329 | 961.69 | 11354 | 966.38 | 11379 | 971.06 | 11404 | 975.75 | 11429 | 980.44 | 11454 | 985.13 | 11479 | 989.81 | 11504 | 994.50 |     |     |



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| REM   | TAX    | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM | TAX |
|-------|--------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-----|-----|
| 11505 | 994.69 | 11530 | 999.38  | 11555 | 1004.06 | 11580 | 1008.75 | 11605 | 1013.44 | 11630 | 1018.13 | 11655 | 1022.81 | 11680 | 1027.50 | 11705 | 1032.19 |     |     |
| 11506 | 994.88 | 11531 | 999.56  | 11556 | 1004.25 | 11581 | 1008.94 | 11606 | 1013.63 | 11631 | 1018.31 | 11656 | 1023.00 | 11681 | 1027.69 | 11706 | 1032.38 |     |     |
| 11507 | 995.06 | 11532 | 999.75  | 11557 | 1004.44 | 11582 | 1009.13 | 11607 | 1013.81 | 11632 | 1018.50 | 11657 | 1023.19 | 11682 | 1027.88 | 11707 | 1032.56 |     |     |
| 11508 | 995.25 | 11533 | 999.94  | 11558 | 1004.63 | 11583 | 1009.31 | 11608 | 1014.00 | 11633 | 1018.69 | 11658 | 1023.38 | 11683 | 1028.06 | 11708 | 1032.75 |     |     |
| 11509 | 995.44 | 11534 | 1000.13 | 11559 | 1004.81 | 11584 | 1009.50 | 11609 | 1014.19 | 11634 | 1018.88 | 11659 | 1023.56 | 11684 | 1028.25 | 11709 | 1032.94 |     |     |
| 11510 | 995.63 | 11535 | 1000.31 | 11560 | 1005.00 | 11585 | 1009.69 | 11610 | 1014.38 | 11635 | 1019.06 | 11660 | 1023.75 | 11685 | 1028.44 | 11710 | 1033.13 |     |     |
| 11511 | 995.81 | 11536 | 1000.50 | 11561 | 1005.19 | 11586 | 1009.88 | 11611 | 1014.56 | 11636 | 1019.25 | 11661 | 1023.94 | 11686 | 1028.63 | 11711 | 1033.31 |     |     |
| 11512 | 996.00 | 11537 | 1000.69 | 11562 | 1005.38 | 11587 | 1010.06 | 11612 | 1014.75 | 11637 | 1019.44 | 11662 | 1024.13 | 11687 | 1028.81 | 11712 | 1033.50 |     |     |
| 11513 | 996.19 | 11538 | 1000.88 | 11563 | 1005.56 | 11588 | 1010.25 | 11613 | 1014.94 | 11638 | 1019.63 | 11663 | 1024.31 | 11688 | 1029.00 | 11713 | 1033.69 |     |     |
| 11514 | 996.38 | 11539 | 1001.06 | 11564 | 1005.75 | 11589 | 1010.44 | 11614 | 1015.13 | 11639 | 1019.81 | 11664 | 1024.50 | 11689 | 1029.19 | 11714 | 1033.88 |     |     |
| 11515 | 996.56 | 11540 | 1001.25 | 11565 | 1005.94 | 11590 | 1010.63 | 11615 | 1015.31 | 11640 | 1020.00 | 11665 | 1024.69 | 11690 | 1029.38 | 11715 | 1034.06 |     |     |
| 11516 | 996.75 | 11541 | 1001.44 | 11566 | 1006.13 | 11591 | 1010.81 | 11616 | 1015.50 | 11641 | 1020.19 | 11666 | 1024.88 | 11691 | 1029.56 | 11716 | 1034.25 |     |     |
| 11517 | 996.94 | 11542 | 1001.63 | 11567 | 1006.31 | 11592 | 1011.00 | 11617 | 1015.69 | 11642 | 1020.38 | 11667 | 1025.06 | 11692 | 1029.75 | 11717 | 1034.44 |     |     |
| 11518 | 997.13 | 11543 | 1001.81 | 11568 | 1006.50 | 11593 | 1011.19 | 11618 | 1015.88 | 11643 | 1020.56 | 11668 | 1025.25 | 11693 | 1029.94 | 11718 | 1034.63 |     |     |
| 11519 | 997.31 | 11544 | 1002.00 | 11569 | 1006.69 | 11594 | 1011.38 | 11619 | 1016.06 | 11644 | 1020.75 | 11669 | 1025.44 | 11694 | 1030.13 | 11719 | 1034.81 |     |     |
| 11520 | 997.50 | 11545 | 1002.19 | 11570 | 1006.88 | 11595 | 1011.56 | 11620 | 1016.25 | 11645 | 1020.94 | 11670 | 1025.63 | 11695 | 1030.31 | 11720 | 1035.00 |     |     |
| 11521 | 997.69 | 11546 | 1002.38 | 11571 | 1007.06 | 11596 | 1011.75 | 11621 | 1016.44 | 11646 | 1021.13 | 11671 | 1025.81 | 11696 | 1030.50 | 11721 | 1035.19 |     |     |
| 11522 | 997.88 | 11547 | 1002.56 | 11572 | 1007.25 | 11597 | 1011.94 | 11622 | 1016.63 | 11647 | 1021.31 | 11672 | 1026.00 | 11697 | 1030.69 | 11722 | 1035.38 |     |     |
| 11523 | 998.06 | 11548 | 1002.75 | 11573 | 1007.44 | 11598 | 1012.13 | 11623 | 1016.81 | 11648 | 1021.50 | 11673 | 1026.19 | 11698 | 1030.88 | 11723 | 1035.56 |     |     |
| 11524 | 998.25 | 11549 | 1002.94 | 11574 | 1007.63 | 11599 | 1012.31 | 11624 | 1017.00 | 11649 | 1021.69 | 11674 | 1026.38 | 11699 | 1031.06 | 11724 | 1035.75 |     |     |
| 11525 | 998.44 | 11550 | 1003.13 | 11575 | 1007.81 | 11600 | 1012.50 | 11625 | 1017.19 | 11650 | 1021.88 | 11675 | 1026.56 | 11700 | 1031.25 | 11725 | 1035.94 |     |     |
| 11526 | 998.63 | 11551 | 1003.31 | 11576 | 1008.00 | 11601 | 1012.69 | 11626 | 1017.38 | 11651 | 1022.06 | 11676 | 1026.75 | 11701 | 1031.44 | 11726 | 1036.13 |     |     |
| 11527 | 998.81 | 11552 | 1003.50 | 11577 | 1008.19 | 11602 | 1012.88 | 11627 | 1017.56 | 11652 | 1022.25 | 11677 | 1026.94 | 11702 | 1031.63 | 11727 | 1036.31 |     |     |
| 11528 | 999.00 | 11553 | 1003.69 | 11578 | 1008.38 | 11603 | 1013.06 | 11628 | 1017.75 | 11653 | 1022.44 | 11678 | 1027.13 | 11703 | 1031.81 | 11728 | 1036.50 |     |     |
| 11529 | 999.19 | 11554 | 1003.88 | 11579 | 1008.56 | 11604 | 1013.25 | 11629 | 1017.94 | 11654 | 1022.63 | 11679 | 1027.31 | 11704 | 1032.00 | 11729 | 1036.69 |     |     |

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| REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM   | TAX     | REM | TAX |
|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-----|-----|
| 11730 | 1036.88 | 11755 | 1041.56 | 11780 | 1046.25 | 11805 | 1050.94 | 11830 | 1055.63 | 11855 | 1060.31 | 11880 | 1065.00 | 11905 | 1069.69 | 11930 | 1074.38 |     |     |
| 11731 | 1037.06 | 11756 | 1041.75 | 11781 | 1046.44 | 11806 | 1051.13 | 11831 | 1055.81 | 11856 | 1060.50 | 11881 | 1065.19 | 11906 | 1069.88 | 11931 | 1074.56 |     |     |
| 11732 | 1037.25 | 11757 | 1041.94 | 11782 | 1046.63 | 11807 | 1051.31 | 11832 | 1056.00 | 11857 | 1060.69 | 11882 | 1065.38 | 11907 | 1070.06 | 11932 | 1074.75 |     |     |
| 11733 | 1037.44 | 11758 | 1042.13 | 11783 | 1046.81 | 11808 | 1051.50 | 11833 | 1056.19 | 11858 | 1060.88 | 11883 | 1065.56 | 11908 | 1070.25 | 11933 | 1074.94 |     |     |
| 11734 | 1037.63 | 11759 | 1042.31 | 11784 | 1047.00 | 11809 | 1051.69 | 11834 | 1056.38 | 11859 | 1061.06 | 11884 | 1065.75 | 11909 | 1070.44 | 11934 | 1075.13 |     |     |
| 11735 | 1037.81 | 11760 | 1042.50 | 11785 | 1047.19 | 11810 | 1051.88 | 11835 | 1056.56 | 11860 | 1061.25 | 11885 | 1065.94 | 11910 | 1070.63 | 11935 | 1075.31 |     |     |
| 11736 | 1038.00 | 11761 | 1042.69 | 11786 | 1047.38 | 11811 | 1052.06 | 11836 | 1056.75 | 11861 | 1061.44 | 11886 | 1066.13 | 11911 | 1070.81 | 11936 | 1075.50 |     |     |
| 11737 | 1038.19 | 11762 | 1042.88 | 11787 | 1047.56 | 11812 | 1052.25 | 11837 | 1056.94 | 11862 | 1061.63 | 11887 | 1066.31 | 11912 | 1071.00 | 11937 | 1075.69 |     |     |
| 11738 | 1038.38 | 11763 | 1043.06 | 11788 | 1047.75 | 11813 | 1052.44 | 11838 | 1057.13 | 11863 | 1061.81 | 11888 | 1066.50 | 11913 | 1071.19 | 11938 | 1075.88 |     |     |
| 11739 | 1038.56 | 11764 | 1043.25 | 11789 | 1047.94 | 11814 | 1052.63 | 11839 | 1057.31 | 11864 | 1062.00 | 11889 | 1066.69 | 11914 | 1071.38 | 11939 | 1076.06 |     |     |
| 11740 | 1038.75 | 11765 | 1043.44 | 11790 | 1048.13 | 11815 | 1052.81 | 11840 | 1057.50 | 11865 | 1062.19 | 11890 | 1066.88 | 11915 | 1071.56 | 11940 | 1076.25 |     |     |
| 11741 | 1038.94 | 11766 | 1043.63 | 11791 | 1048.31 | 11816 | 1053.00 | 11841 | 1057.69 | 11866 | 1062.38 | 11891 | 1067.06 | 11916 | 1071.75 | 11941 | 1076.44 |     |     |
| 11742 | 1039.13 | 11767 | 1043.81 | 11792 | 1048.50 | 11817 | 1053.19 | 11842 | 1057.88 | 11867 | 1062.56 | 11892 | 1067.25 | 11917 | 1071.94 | 11942 | 1076.63 |     |     |
| 11743 | 1039.31 | 11768 | 1044.00 | 11793 | 1048.69 | 11818 | 1053.38 | 11843 | 1058.06 | 11868 | 1062.75 | 11893 | 1067.44 | 11918 | 1072.13 | 11943 | 1076.81 |     |     |
| 11744 | 1039.50 | 11769 | 1044.19 | 11794 | 1048.88 | 11819 | 1053.56 | 11844 | 1058.25 | 11869 | 1062.94 | 11894 | 1067.63 | 11919 | 1072.31 | 11944 | 1077.00 |     |     |
| 11745 | 1039.69 | 11770 | 1044.38 | 11795 | 1049.06 | 11820 | 1053.75 | 11845 | 1058.44 | 11870 | 1063.13 | 11895 | 1067.81 | 11920 | 1072.50 | 11945 | 1077.19 |     |     |
| 11746 | 1039.88 | 11771 | 1044.56 | 11796 | 1049.25 | 11821 | 1053.94 | 11846 | 1058.63 | 11871 | 1063.31 | 11896 | 1068.00 | 11921 | 1072.69 | 11946 | 1077.38 |     |     |
| 11747 | 1040.06 | 11772 | 1044.75 | 11797 | 1049.44 | 11822 | 1054.13 | 11847 | 1058.81 | 11872 | 1063.50 | 11897 | 1068.19 | 11922 | 1072.88 | 11947 | 1077.56 |     |     |
| 11748 | 1040.25 | 11773 | 1044.94 | 11798 | 1049.63 | 11823 | 1054.31 | 11848 | 1059.00 | 11873 | 1063.69 | 11898 | 1068.38 | 11923 | 1073.06 | 11948 | 1077.75 |     |     |
| 11749 | 1040.44 | 11774 | 1045.13 | 11799 | 1049.81 | 11824 | 1054.50 | 11849 | 1059.19 | 11874 | 1063.88 | 11899 | 1068.56 | 11924 | 1073.25 | 11949 | 1077.94 |     |     |
| 11750 | 1040.63 | 11775 | 1045.31 | 11800 | 1050.00 | 11825 | 1054.69 | 11850 | 1059.38 | 11875 | 1064.06 | 11900 | 1068.75 | 11925 | 1073.44 | 11950 | 1078.13 |     |     |
| 11751 | 1040.81 | 11776 | 1045.50 | 11801 | 1050.19 | 11826 | 1054.88 | 11851 | 1059.56 | 11876 | 1064.25 | 11901 | 1068.94 | 11926 | 1073.63 | 11951 | 1078.31 |     |     |
| 11752 | 1041.00 | 11777 | 1045.69 | 11802 | 1050.38 | 11827 | 1055.06 | 11852 | 1059.75 | 11877 | 1064.44 | 11902 | 1069.13 | 11927 | 1073.81 | 11952 | 1078.50 |     |     |
| 11753 | 1041.19 | 11778 | 1045.88 | 11803 | 1050.56 | 11828 | 1055.25 | 11853 | 1059.94 | 11878 | 1064.63 | 11903 | 1069.31 | 11928 | 1074.00 | 11953 | 1078.69 |     |     |
| 11754 | 1041.38 | 11779 | 1046.06 | 11804 | 1050.75 | 11829 | 1055.44 | 11854 | 1060.13 | 11879 | 1064.81 | 11904 | 1069.50 | 11929 | 1074.19 | 11954 | 1078.88 |     |     |

THIS TABLE 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 | REM | TAX |  |  |
|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-------|---------|-----|-----|-----|-----|--|--|
| 11955 | 1079.06 | 11961 | 1080.19 | 11967 | 1081.31 | 11973 | 1082.44 | 11979 | 1083.56 | 11985 | 1084.69 | 11991 | 1085.81 | 11997 | 1086.94 |     |     |     |     |  |  |
| 11956 | 1079.25 | 11962 | 1080.38 | 11968 | 1081.50 | 11974 | 1082.63 | 11980 | 1083.75 | 11986 | 1084.88 | 11992 | 1086.00 | 11998 | 1087.13 |     |     |     |     |  |  |
| 11957 | 1079.44 | 11963 | 1080.56 | 11969 | 1081.69 | 11975 | 1082.81 | 11981 | 1083.94 | 11987 | 1085.06 | 11993 | 1086.19 | 11999 | 1087.31 |     |     |     |     |  |  |
| 11958 | 1079.63 | 11964 | 1080.75 | 11970 | 1081.88 | 11976 | 1083.00 | 11982 | 1084.13 | 11988 | 1085.25 | 11994 | 1086.38 | 12000 | 1087.50 |     |     |     |     |  |  |
| 11959 | 1079.81 | 11965 | 1080.94 | 11971 | 1082.06 | 11977 | 1083.19 | 11983 | 1084.31 | 11989 | 1085.44 | 11995 | 1086.56 |       |         |     |     |     |     |  |  |
| 11960 | 1080.00 | 11966 | 1081.13 | 11972 | 1082.25 | 11978 | 1083.38 | 11984 | 1084.50 | 11990 | 1085.63 | 11996 | 1086.75 |       |         |     |     |     |     |  |  |

AND ADD 25% OF ANY AMOUNT IN EXCESS OF P12 000.00

## PART II

### TAX DEDUCTION TABLE FOR RESIDENT EMPLOYEES (From tax year 2011-12) July 2011 onwards

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; (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

#### PAYMENTS MADE ANNUALLY

| Remuneration      |                       | Tax to be deducted                    |
|-------------------|-----------------------|---------------------------------------|
| More than<br>PULA | but Less than<br>PULA |                                       |
| 0                 | 36 000                | Nil                                   |
| 36 000            | 72 000                | 0 + 5% of the excess over P36 000     |
| 72 000            | 108 000               | 1 800 + 12.5% of excess over P72 000  |
| 108 000           | 144 000               | 6300 + 18.75% of excess over P108 000 |
| 144 000 and above |                       | 13 050 + 25% excess over P144 000     |

**TAX DEDUCTION TABLES FOR NON-RESIDENT EMPLOYEES**  
(From Tax Year 2011-2012) July 2011 onwards

**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; (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      |                       | Tax to be deducted                      |
|-------------------|-----------------------|---|
| More than<br>PULA | but Less than<br>PULA |   |
| 0                 |                       | 6 000 5% of every Pula                  |
| 6 000             | 9 000                 | 300.00 + 12.5% of the excess over 6000  |
| 9 000             | 12 000                | 675.00 + 18.75% of the excess over 9000 |
| Over 12 000       |                       | 1237.5 + 25% of the excess over 12 000  |

**PAYMENTS MADE ANNUALLY**

| Remuneration      |                       | Tax to be deducted                    |
|-------------------|-----------------------|---------------------------------------|
| More than<br>PULA | but Less than<br>PULA |                                       |
| 0                 | 72 000                | 5% of every Pula                      |
| 72 000            | 108 000               | 3 600 + 12.5% of excess over 72 000   |
| 108 000           | 144 000               | 8 100 + 18.75% of excess over 108 000 |
| Over 144 000      |                       | 14 850+ 25% of excess over P144 000   |

## Part II Examples

### EXAMPLES TO HELP TAXPAYERS' UNDERSTANDING

#### EXAMPLE 1 RESIDENTS 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 P210

Step 3 – Read from the adjacent Tax column the amount of tax to be withheld P3.30

#### 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

Step 3 – Read from the adjacent Tax column. The amount of tax to be withheld P15.40

#### 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 P3200

Step 3 – Read from the adjacent Tax column. The amount of tax to be withheld P10.00

#### EXAMPLE 4 NON-RESIDENTS

Non-citizen Director paid P7 000 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 P7 000 P6 000 – P9 000

|   |                             |
|---|-----------------------------|
| Step 3 – Read from the adjacent Tax Column the first amount noted                                     | P300                        |
| Step 4 – Deduct from the payment to be made the lowest figure for the range of remuneration in Step 2 | $P7\ 000 - P6\ 000 = P1000$ |
| Step 5 – Calculate the tax on the amount in Step 4 at the rate indicated in the Tax Column at Step 3  | $P1000 @ 12.5\% = P125.00$  |
| Step 6 – Add the amount in Step 3 to the amount in Step 5 to give the amount of tax to be withheld    | $P300 + P125 = P425.00$     |

**EXAMPLE 5**  
**PAY PERIOD NOT IN TAX TABLES**

A resident employees is paid a salary at a rate of P3 000 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. 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 by 26 (the number of pay days in the year)                                  | P78 000                        |
| Step 2 – Turn to Annual Resident Tax table   |                                |
| Step 3 – Find the range of Remuneration which includes the amount in Step 1  | P72 000 – P108 000             |
| Step 4 – Read from adjacent tax column the First amount noted  | P1 800.00                      |
| Step 5 – Deduct from the payment to be made the lowest figure of the range of Remuneration in Step 3 (78 000 – 72 000)                         | P6 000                         |
| Step 6 – Calculate the tax on the amount in step 5 at the rate indicated in the tax column at Step 4   | $(P6\ 000 @ 12.5\%) = P750.00$ |
| 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 (1 800 + 750.00)               | P2 550.00                      |
| 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 | $(P2\ 550.00 / 26) = P98.07$   |

## Part II Examples

### EXAMPLE 6

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

Resident employee in post at 1<sup>st</sup> July paid P4000 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                            |
| Step 2 – Add the additional payment to the amount in Step 1  | P48 000 + P4000 = P52 000          |
| 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 P600.00<br>P52 000 P800.00 |
| Step 5 – Determine the difference in the two amounts in Step 4 to leave the tax to be withheld from the additional payment | P200.00                            |

### 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)

*NOTE: 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 1.1.2009 and was reinstated on 1.9.2011. He receives on 1.9.2011 lump sum of P42 000, in addition to his regular remuneration, most of which relate to previous tax years. The break up is given below:

Tax year 2009 P6 000  
Tax year 2010 P12 000  
Tax year 2011 P20 000 and  
Tax year 2012 (from 1.7.2011 to 31.8.2011) P4 000

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

Tax year 2009 P34 000  
Tax year 2010 P18 000  
Tax year 2011 P22 000  
Tax year 2012 P48 000 (remuneration @ P4,000 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 |
|----------|---------------------------------|--|--|
| 2009     | 34 000                          | 6 000  | 40 000   |
| 2010     | 18 000                          | 12 000                                       | 30 000   |
| 2011     | 22 000                          | 20 000                                       | 42 000   |

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  |
|--------------------------------------|-------------------------------------|--------------|
| 2009                                 | 40 000                              | 500          |
| 2010                                 | 30 000                              | nil          |
| 2011                                 | 42 000                              | 600          |
| <b>Total tax for the three years</b> |                                     | <b>1 100</b> |

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 |
|--------------------------------------|-------------------------------------|-------------|
| 2009                                 | 34 000                              | 200         |
| 2010                                 | 18 000                              | nil         |
| 2011                                 | 22 000                              | nil         |
| <b>Total tax for the three years</b> |                                     | <b>200</b>  |

Step 4 – Deduct the tax arrived at Step 3 from the tax computed in Step 2      P1 100 – 200 = P900.00

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 will be computed as given in Example 6.

Applying the steps in example 6, the tax on additional remuneration pertaining to tax year 2012 is P200.00

Tax to be withheld from additional remuneration relating to Previous tax years. P900.00

Total tax to be deducted from additional remuneration relating to previous tax years and current tax years(P200 + 900) = P1 100.00

## Part II Examples

### EXAMPLE 8

#### EMPLOYEE JOINS THE SERVICE IN THE MIDDLE OF THE TAX YEAR

(a) Resident employee employed on 1st April paid P6 000 per month

Step 1 – Calculate the total remuneration be paid in the tax year P6 000 x 3 = P18 000

Step 2 – Turn to Annual Resident Tax Tables

Step 3 – Determine the tax to be withheld from remuneration P18 000 NIL

(b) Resident employee starts employment on 1st October paid P6 000 per month

Step 1 – Calculate the total remuneration be paid in the tax year P6 000 x 9 = P54 000

Step 2 – Turn to Annual Resident Tax Tables

Step 3 – Determine the tax to be withheld from remuneration P54 000 P900

Step 4 – Divide the tax on step 3 by the number of months to determine the monthly tax deduction P900 divided by 9 = P100

*Note: If the employer deducted tax without considering the period of employment in that tax year, the employee should register as taxpayer and file the tax return in order to claim tax overcharged*

### EXAMPLE 9

#### SEVERANCE PAY, IN –SERVICE AND TERMINAL GRATUITY

An employee received severance pay of P18 000 during tax year 2012. His remuneration for tax year 2010 was P30 000 and for tax year 2011 remuneration was P40 000. His remuneration, excluding the severance pay, for tax year 2012 is P45 000 (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 |
| Less: 1/3 thereof      | P6 000  |
| Taxable severance pay  | P12 000 |

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 2012. Remuneration including taxable severance pay (45 000 + 12 000) = P57 000

|  |           |
|--|-----------|
| Tax on P57 000 applying tax rates for tax year 2012. (See annual tax table for resident employees) | P1 050.00 |
| Remuneration excluding severance pay   | P45 000   |
| Tax on P45 000 applying tax rates for tax year 2012  | P450.00   |
| Tax on severance pay (additional amount) (P1050 – P450)  | P600      |

Step 3 – Divide the taxable severance pay by 3 (P12 000/3) = P4000

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 – 2010, 2011 and 2012.

**Tax Year 2010**

|  |         |
|--|---------|
| Remuneration including taxable severance pay – (P30 000 + 4 000) = | P34 000 |
| Tax thereon applying rates for tax year 2010                       | P200    |
| Remuneration excluding taxable severance pay                       | P30 000 |
| Tax thereon applying rates for tax year 2010                       | Nil     |
| Tax on severance pay (200 -nil) for tax year 2010                  | P200    |

**Tax Year 2011**

|  |         |
|--|---------|
| Remuneration including taxable severance pay – (P40 000 + 4 000) = | P44 000 |
| Tax thereon applying rates for tax year 2011                       | P700    |
| Remuneration excluding taxable severance pay                       | P40 000 |
| Tax thereon applying rates for tax year 2011                       | P500    |
| Tax on severance pay (700 -500) for tax year 2011                  | P200    |

**Tax Year 2012**

|  |         |
|--|---------|
| Remuneration including taxable severance pay – (P45 000 + 4 000) = | P49 000 |
| Tax thereon applying rates for tax year 2012                       | P650    |
| Remuneration excluding taxable severance pay                       | P45 000 |
| Tax thereon applying rates for tax yea 2012                        | P450    |
| Tax on severance pay (650 -450) for tax year 2012                  | P200    |

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 2010                                | P200 |
| Tax year 2011                                | P200 |
| Tax year 2012                                | P200 |
| Total tax on severance pay for three years = | P600 |

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

*NOTES 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.*

## Part II Examples

### EXAMPLE 10

#### 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 3000 plus commission  | P500 |
| (b) in second month of employment, salary 3000 plus commission | P700 |

To determine tax to be withheld against second payment:

Step1 – Use Resident monthly Tax Table.

Step 2 – Add remuneration already paid in the tax year to the payment now to be made (P3500 + P3700) P7 200

Step 3 – Divide the Remuneration in Step 2 by the number of month payments already made plus one (P7 200 divided by 2) P3 600

Step 4 – Determine the tax to be withheld from the remuneration in Step 3 by using Example 3 P30.00

Step 5 – Multiply the tax in Step 4 by the divisor in Step 3 i.e. multiply by 2 P60.00

Step 6 – Record actual tax in withheld from first payment P3 000 (P3000 + P500) P25.00

Step 7 – Deduct the tax in Step 6 from that in Step 5 to leave the amount to be withheld from the second payment P35.00

**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)**

| SPREAD BACK  | JUL  | AUG  | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
|--|------|------|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Salary this month</b>                                       | 3000 | 3000 |      |     |     |     |     |     |     |     |     |     |
| <b>Commission this month</b>                                   | 500  | 700  |      |     |     |     |     |     |     |     |     |     |
| <b>Pay this month (1 + 2 above)</b>                            | 3500 | 3700 |      |     |     |     |     |     |     |     |     |     |
| <b>Total pay to date (Row 3 +Row 4 of previous month)</b>      | 3500 | 7200 |      |     |     |     |     |     |     |     |     |     |
| <b>Months elapsed</b>  | 1    | 2    |      |     |     |     |     |     |     |     |     |     |
| <b>Average pay (Row 4/ Row 5)</b>                              | 3500 | 3600 |      |     |     |     |     |     |     |     |     |     |
| <b>Average Tax (Tax on 6 above as per Tax Table)</b>           | 25   | 30   |      |     |     |     |     |     |     |     |     |     |
| <b>Average Tax by months elapsed (Row 7 x Row 5)</b>           | 25   | 60   |      |     |     |     |     |     |     |     |     |     |
| <b>Tax Due to Date</b>   | 25   | 60   |      |     |     |     |     |     |     |     |     |     |
| <b>Tax paid to date (total of Rows 11 of previous columns)</b> | 0    | 25   |      |     |     |     |     |     |     |     |     |     |
| <b>Tax to be deducted this month (Row 9 - Row10)</b>           | 25   | 35   |      |     |     |     |     |     |     |     |     |     |

## Part II Examples

### EXAMPLE 11

#### OCCASIONAL IRREGULAR PAYMENT (S) CAUSING THE RATE OF REMUNERATION TO EXCEED P36 000 PER ANNUM (P3000 PER MONTH)

A. Resident employee paid regular at P2600 per month. Payment of P300 to be made for overtime in November (i.e. P2 900 in that month) To determine tax to be withheld from the November payment:

Step 1 – Calculate the Annual Remuneration (including overtime)  $(P2\ 600 \times 12) + P300 = P31\ 500$

As the Remuneration for the year is estimated to be less than P36 000 no tax is to be withheld from the November payment.

B. In the same case, the employee is also to be paid bonus of P20 000 in December (i.e. P22 600 in that month). To determine the tax to be withheld from the December payment.

Step 1 – Calculate the Annual Remuneration  $(P2\ 600 \times 12) + P300 + 20\ 000 = P51\ 500$

Step 2 – Turn to the Annual Resident Tax Tables

Step 3 – Find the range of Remuneration including the amount of P51 500 P36 000 – P72 000

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 (P51 500 – P36 000) P15 500

Step 6 – Calculate the tax in the amount in Step 5 at the rate indicate in the Tax column in Step 4 (P15 500 at 5%) P775.00

Step 7 – Add the amount in Step 4 to the amount in Step 6 to give the amount of tax to be withheld (P0 + P775.00). P775.00

*NOTE: This is the amount of tax to be withheld from the December bonus*

**EXAMPLE 12****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 per month as from July 2011. What is the monthly tax deduction?

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

Under Para 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 to be applied where remuneration is paid tax free;

| Resident Individuals |                   |  |
|----------------------|-------------------|--|
| More than            | But not exceeding | Amount   |
| 36 000               | 70 200            | 0 + 5/95 of the excess over P36 000            |
| 70 200               | 101 700           | 1 800 + 12.5 / 87.50 of the excess over 70 200 |
| 101 700              | 130 950           | 6300+ 18.75 / 81.25 of excess over 101 700     |
| 130 950 and over     |                   | 13 050 + 25 / 75 of excess over P130 950       |

| Non- Resident Individuals |                   |   |
|---------------------------|-------------------|---|
| More than                 | But not exceeding | Amount                                      |
| 0                         | 68 400            | 5/95 of the excess over 0                   |
| 68 400                    | 99 900            | 3 600 + 12.5 / 87.5 of excess over P68 400  |
| 99 900                    | 129 150           | 8 100 + 18.75 / 81.25 of excess over 99 900 |
| 129 150 and over          |                   | 14 850 + 25/75 of excess over P129 150      |

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

Step 1 – Annualise the remuneration:  $(6000 \times 12) =$  P72 000

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 P70 200 = P1 800

On balance P1800 at 12.50 / 87.50 of the same: P257.14

Tax payable P2 057.14

Step 3 – Divide the tax computed above by 12 as the salary is paid monthly

Tax to be deducted every month:  $2\,057.14 / 12 =$  P171.42

## Part II Examples

### EXAMPLE 13

#### Computation of Tax where employer 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 per month for the tax year commencing on 1st July 2011.

- (i) Rent free housing – Rateable value of the house is P80 000
- (ii) School fee of children – P2000 (annual)
- (iii) Contribution to medical benefit. P3000 (annual).
- (iv) Provision of motor car for personal use. Cost of the car is P60 000; Fuel expenses met by the employee.
- (v) Loan of P160 000 at the interest rate of 5% per annum

Step 1 – Annualise the salary P6, 000 x 12 = P72 000

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

- (i) Rent free housing –10% of Rateable value – 80,000 x10% = P8 000
- (ii) School fees P2 000
- (iii) Medical benefit contribution (Exempt under Section 32(2)) Nil
- (iv) Value of benefit of motor car:

Refer to motor car benefit table

Cost of car P60 000 – 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 has to be reduced from the value of the benefit . Value of the benefit is (P5 000 – P2 000) = P3 000

(v) Value of benefit of concessional loan: P8 000  
(Please see note below for explanation)

Add the value of benefits for the whole year which amounts to P21 000

Step 3: Add the annual salary in step 1 and the annual value of benefits.  
In Step 2- (72 000 + 21 000) P93 000

Step 4: Divide the total remuneration by 12 (93 000/12) P7 750

Step 5: Refer to monthly table for resident employee and note the tax deductible against P7 750.

The tax deductible is P368.75

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 General is the bank rate of interest as announced by Bank of Botswana as on the first day of the tax year. In the above example, the interest for tax year is assumed to be 10%. The difference in interest rate is 5%. (10% - 5%). The difference in the amount for tax year 2010 is 5% of 160 000\*10% – (160 000 \* 5%) P8 000.00



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 interest, interest should be applied on daily balances on basis of employee's loan account for the tax year.

#### EXAMPLE 14

#### 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 during tax year 2012. His remuneration for the year other than retrenchment package is P80 000. His remuneration for tax years 2010 and 2011 are P90 000 and P100 000 respectively. Compute the tax to be deductible from the retrenchment package.

Section 32(14) was introduced by the Income Tax (Amendment) Act 1999 as amended. 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 favorable to the taxpayer.

Step 1 – Retrenchment package received P61 000

Step 2 – Deduct one third of retrenchment package received or P36 000 (the threshold limit – the maximum amount of income not subject to tax) whichever is greater. One third of retrenchment package is P20 333. The threshold limit for tax year 2011/12 is P36 000. The greater of the amount is P36 000.

Step 3 – Deduct from the retrenchment package the amount in step 2 – P61 000 less P36 000 = P25 000. This is the taxable retrenchment package.

Step 4 – Compute the tax on taxable retrenchment package for tax year 2012 taking it as additional amount following example 6.

|   |           |
|---|-----------|
| Remuneration including taxable retrenchment package for tax year 2012 – (P80 000 + P25 000) | P105 000  |
| Tax on thereon applying tax rate applicable to tax year 2012                                | P5 925.00 |
| Remuneration excluding taxable retrenchment package -                                       | P80 000   |
| Tax on P80 000 applying rates for tax year 2012   | P2 800    |
| Tax on taxable retrenchment package P5 925.00 – P2 800.00 =                                 | P3 125.00 |

Step 5 – Compute the tax on additional amount for tax years 2010, 2011 and 2012 taking one- third of taxable retrenchment package for each of the three years as additional amount. (1/3 of P25 000 i.e. P8 333).

#### Tax Year 2010

|  |           |
|--|-----------|
| Remuneration including taxable retrenchment package – (P90 000 + P8 333) = | P98 333   |
| Tax thereon applying rates for tax year 2010                               | P6 812.43 |
| Remuneration excluding taxable retrenchment package                        | P90 000   |
| Tax thereon applying rates for tax year 2011                               | P5250.00  |
| Tax on retrenchment package (6812.43 -5 250) for tax year 2010             | P1 562.43 |

## Part II Examples

### Tax Year 2011

|  |           |
|--|-----------|
| Remuneration including taxable retrenchment package (P100 000 + 8 333) = | P108 333  |
| Tax thereon applying rates for tax year 2011                             | P8 687.43 |
| Remuneration excluding taxable retrenchment package                      | P100 000  |
| Tax thereon applying rates for tax year 2011                             | P7 125.00 |
| Tax on retrenchment package (8 687.43 -7125.00) for tax year 2011        | P1 562.43 |

### Tax Year 2012

|   |           |
|---|-----------|
| Remuneration including taxable retrenchment package – (P80 000 + 8 333) = | P88 333   |
| Tax thereon applying rates for tax year 2012                              | P3841.62  |
| Remuneration excluding taxable retrenchment package                       | P80 000   |
| Tax thereon applying rates for tax yea 2012                               | P2 800.00 |
| Tax on retrenchment package (3 841.62 – 2800) 2800) for tax year 2007     | P1 041.62 |

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

|   |            |
|---|------------|
| Tax year 2010 – Tax on additional amount of retrenchment package =                | P1 562.43  |
| Tax year 2011 – Tax on additional amount of retrenchment package =                | P1 562 .62 |
| Tax year 2012 – Tax on additional amount of retrenchment package =                | P1041.62   |
| Total tax on additional amount for the three years – (1 562.43+1562.43+1041.62) = | P4 166.48  |

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 2011/12. The lesser of the two amounts is the amount in Step 4 i.e.

P3 125.00

## EXAMPLE 15

### VARIATION FROM TAX DEDUCTION TABLES

An employee may request the employer to deduct from his remuneration an amount of tax greater than that required to be deducted under the tables, in cases where he (employee) is also in receipt of other income e.g. pension, income from part time employment and rental income.

#### Example

Employees` paid remuneration of P10 000 per month

Employee also receives pension of P3 000 per month

Employee lodges form ITW 5 with the employer requesting for additional tax to be deducted from remuneration.

Step 1 – Calculate the Annual Remuneration (excluding the additional payments) (P10 000 x 12)=P120 000

Step 2 – Add monthly pension payments to the amount n Step 1 ((P3 000 x 12)+ 120 000 P156 000

Step 3 – Turn to the Annual resident tax table

Step 4 – Compute the tax to be withheld from the amounts in Step 2 (P13 050 + P3 000) P16 050

Step 5 – PAYE on remuneration and pension. Deduction per month after lodging ITW 5 ( P16 050/12) P1 337.50

# PART III

## BOTSWANA UNIFIED REVENUE SERVICE

### TAX DEDUCTION TABLES VALUATION OF BENEFITS

#### A. VALUATION OF BENEFITS – GENERAL

- 1) Non-cash benefits have to be included in the remuneration of the employees and the tax tables given in Part I of this brochure for tax year 2010/2011 and onwards have to be applied for the calculation of the tax payable under the PAYE system.

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 56 no tax is leviable, the value of the quarters or residence shall be deemed to be nil; and

### Part III Valuation of Benefits

- (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 1 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 in page 73 and 74 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 70 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:
  - a) Please refer to the circular dated 1.6.2001 as amended issued by the then Commissioner General which is applicable from 1st 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 bank rate of interest as declared by Bank of Botswana as on 1st July of the tax year concerned. For the tax year 2012, the bank rate of interest as announced by Bank of Botswana for commercial banks as on 1st July 2011 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.
- (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

Step 3 – Add P31 to P170 = P201

### Part III Valuation of Benefits

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 = P2.85

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 = P520

Step 2 – Divide P520 by 52 = P10

Step 3 – Add P10 to P1 000 = P1 010

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 = P15.90

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 |
| Water bills borne by the employer        | P1 000 |
| Value of benefit on use of motor vehicle | P2 500 |
| Total                                    | P6 500 |

Step 2 – Divide P6 500 by 12 P541

Step 3 – Add P541 to P5 800 P6 341

Step 4 – Find in the Remuneration column relating to monthly tax tables for the amount of P6 341.

Step 5 – Read from the adjacent column the amount of tax to be withheld = P192.63.

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.

Keneilwe Morris  
Commissioner General

## CIRCULAR TO ALL EMPLOYERS

REF: ISD 65 II

1<sup>st</sup> June 2001

### B. 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:

| Cost of Vehicle   | Employee's Benefit  | Full Cost Adjustment |
|-------------------|---|----------------------|
| 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 bank rate of interest as on 1<sup>st</sup> July of the tax year as announced by the Bank of Botswana. 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.



### Part III Valuation of Benefits

#### 4. Medical Contributions

The employer's contributions to a Medical Benefit Fund 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 the 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 General 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.

Keneilwe Morris  
Commissioner General



Supplement C – Botswana Government Gazette dated 15<sup>th</sup> June 1990 C.159

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 meters 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 percent-age 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 2011 – 12 onwards)

### FROM PULA 36 100 TO PULA 45 600

| Income | Relevant Percent | Housing Benefit | Income | Relevant Percent | Housing Benefit | Income | Relevant Percent | Housing Benefit |
|--------|------------------|-----------------|--------|------------------|-----------------|--------|------------------|-----------------|
| 36100  | 1.25%            | 451.25          | 40100  | 11.25%           | 4,511.25        | 44100  | 21.25%           | 9,371.25        |
| 36200  | 1.50%            | 543.00          | 40200  | 11.50%           | 4,623.00        | 44200  | 21.50%           | 9,503.00        |
| 36300  | 1.75%            | 635.25          | 40300  | 11.75%           | 4,735.25        | 44300  | 21.75%           | 9,635.25        |
| 36400  | 2.00%            | 728.00          | 40400  | 12.00%           | 4,848.00        | 44400  | 22.00%           | 9,768.00        |
| 36500  | 2.25%            | 821.25          | 40500  | 12.25%           | 4,961.25        | 44500  | 22.25%           | 9,901.25        |
| 36600  | 2.50%            | 915.00          | 40600  | 12.50%           | 5,075.00        | 44600  | 22.50%           | 10,035.00       |
| 36700  | 2.75%            | 1,009.25        | 40700  | 12.75%           | 5,189.25        | 44700  | 22.75%           | 10,169.25       |
| 36800  | 3.00%            | 1,104.00        | 40800  | 13.00%           | 5,304.00        | 44800  | 23.00%           | 10,304.00       |
| 36900  | 3.25%            | 1,199.25        | 40900  | 13.25%           | 5,419.25        | 44900  | 23.25%           | 10,439.25       |
| 37000  | 3.50%            | 1,295.00        | 41000  | 13.50%           | 5,535.00        | 45000  | 23.50%           | 10,575.00       |
| 37100  | 3.75%            | 1,391.25        | 41100  | 13.75%           | 5,651.25        | 45100  | 23.75%           | 10,711.25       |
| 37200  | 4.00%            | 1,488.00        | 41200  | 14.00%           | 5,768.00        | 45200  | 24.00%           | 10,848.00       |
| 37300  | 4.25%            | 1,585.25        | 41300  | 14.25%           | 5,885.25        | 45300  | 24.25%           | 10,985.25       |
| 37400  | 4.50%            | 1,683.00        | 41400  | 14.50%           | 6,003.00        | 45400  | 24.50%           | 11,123.00       |
| 37500  | 4.75%            | 1,781.25        | 41500  | 14.75%           | 6,121.25        | 45500  | 24.75%           | 11,261.25       |
| 37600  | 5.00%            | 1,880.00        | 41600  | 15.00%           | 6,240.00        | 45600  | 25.00%           | 11,400.00       |
| 37700  | 5.25%            | 1,979.25        | 41700  | 15.25%           | 6,359.25        |        |                  |                 |
| 37800  | 5.50%            | 2,079.00        | 41800  | 15.50%           | 6,479.00        |        |                  |                 |
| 37900  | 5.75%            | 2,179.25        | 41900  | 15.75%           | 6,599.25        |        |                  |                 |
| 38000  | 6.00%            | 2,280.00        | 42000  | 16.00%           | 6,720.00        |        |                  |                 |
| 38100  | 6.25%            | 2,381.25        | 42100  | 16.25%           | 6,841.25        |        |                  |                 |
| 38200  | 6.50%            | 2,483.00        | 42200  | 16.50%           | 6,963.00        |        |                  |                 |
| 38300  | 6.75%            | 2,585.25        | 42300  | 16.75%           | 7,085.25        |        |                  |                 |
| 38400  | 7.00%            | 2,688.00        | 42400  | 17.00%           | 7,208.00        |        |                  |                 |
| 38500  | 7.25%            | 2,791.25        | 42500  | 17.25%           | 7,331.25        |        |                  |                 |
| 38600  | 7.50%            | 2,895.00        | 42600  | 17.50%           | 7,455.00        |        |                  |                 |
| 38700  | 7.75%            | 2,999.25        | 42700  | 17.75%           | 7,579.25        |        |                  |                 |
| 38800  | 8.00%            | 3,104.00        | 42800  | 18.00%           | 7,704.00        |        |                  |                 |
| 38900  | 8.25%            | 3,209.25        | 42900  | 18.25%           | 7,829.25        |        |                  |                 |
| 39000  | 8.50%            | 3,315.00        | 43000  | 18.50%           | 7,955.00        |        |                  |                 |
| 39100  | 8.75%            | 3,421.25        | 43100  | 18.75%           | 8,081.25        |        |                  |                 |
| 39200  | 9.00%            | 3,528.00        | 43200  | 19.00%           | 8,208.00        |        |                  |                 |
| 39300  | 9.25%            | 3,635.25        | 43300  | 19.25%           | 8,335.25        |        |                  |                 |
| 39400  | 9.50%            | 3,743.00        | 43400  | 19.50%           | 8,463.00        |        |                  |                 |
| 39500  | 9.75%            | 3,851.25        | 43500  | 19.75%           | 8,591.25        |        |                  |                 |
| 39600  | 10.00%           | 3,960.00        | 43600  | 20.00%           | 8,720.00        |        |                  |                 |
| 39700  | 10.25%           | 4,069.25        | 43700  | 20.25%           | 8,849.25        |        |                  |                 |
| 39800  | 10.50%           | 4,179.00        | 43800  | 20.50%           | 8,979.00        |        |                  |                 |
| 39900  | 10.75%           | 4,289.25        | 43900  | 20.75%           | 9,109.25        |        |                  |                 |
| 40000  | 11.00%           | 4,400.00        | 44000  | 21.00%           | 9,240.00        |        |                  |                 |

Where employment income excluding the housing benefit is in excess of **P45 600** the housing benefit for the purposes of the proviso to (ii) to section 32(3) is 25% of such income.

## PART IV

May 2011

ITW 1999/2000 HAS BEEN DELETED BECAUSE IT IS REFERS TO 100% EXEMPTION ON GRATUITIES PAID TO NON-CITIZENS. THIS HAS BEEN SUPERSEDED BY SECTION 32(11) OF INCOME TAX OF 1995. WE DO NOT EXPECT ANY PAYMENT RELATING TO TAX YEAR PRIOR TO 1 JULY 1999. HOWEVER GRATUITY FOR NON-CITIZEN IS CALCULATED AT 25% ON FIRST CONTRACT, SECOND IS 27.5% AND THIRD AND SUBSEQUENT YEARS 30% ON GROSS SALARY

### ALLOWANCES FOR EMPLOYEES

The following is a list of allowances payable to 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: these allowances are allowable provided they 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  
Meal  
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  
Extra duty  
Out of Pocket  
Bicycle  
Donkey  
Horse  
Car kilometreage  
Transfer  
Uniform  
Travel concession  
Duty Travel  
Plain Clothes  
Foreign Service

Note: This list is not exhaustive

**PAYMENTS MADE ANNUALLY  
RATES FOR TAX YEARS 2006/2007 TO 2010/2011**

**RESIDENT INDIVIDUALS**

**TABLE I**

| <u>Remuneration</u> |            |                  |                                       |
|---------------------|------------|------------------|---------------------------------------|
| <u>More than</u>    | <u>but</u> | <u>Less than</u> | <u>Tax to be deducted</u>             |
| <u>PULA</u>         |            | <u>PULA</u>      |                                       |
| 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     |

**NON-RESIDENT INDIVIDUALS**

**TABLE II**

**a) PAYMENTS MADE MONTHLY**

| <u>Remuneration</u> |            |                  |   |
|---------------------|------------|------------------|---|
| <u>More than</u>    | <u>but</u> | <u>Less than</u> | <u>Tax to be deducted</u>               |
| <u>PULA</u>         |            | <u>PULA</u>      |   |
| 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 |

**b) PAYMENTS MADE ANNUALLY**

| <u>Remuneration</u> |            |                  |                                      |
|---------------------|------------|------------------|--------------------------------------|
| <u>More than</u>    | <u>but</u> | <u>Less than</u> | <u>Tax to be deducted</u>            |
| <u>PULA</u>         |            | <u>PULA</u>      |                                      |
| 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  |