



TAX TABLES AND GUIDANCE NOTES
(FOR EMPLOYEES' REMUNERATION)

OPERATES WITH EFFECT FROM 1st July 2021

PRESCRIBED BY:
COMMISSIONER GENERAL



(FOR EMPLOYEES' REMUNERATION)

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
BOTSWANA UNIFIED REVENUE SERVICE**

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 5) 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 1st July 2021.
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 1st July 2021. 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 9.

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DAILY TABLE

PART I

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 by way of (a) 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
200	0.00	225	1.25	250	2.50	275	3.75	300	5.00	325	6.25	350	7.50	375	10.63	400	13.75
201	0.05	226	1.30	251	2.55	276	3.80	301	5.05	326	6.30	351	7.63	376	10.75	401	13.88
202	0.10	227	1.35	252	2.60	277	3.85	302	5.10	327	6.35	352	7.75	377	10.88	402	14.00
203	0.15	228	1.40	253	2.65	278	3.90	303	5.15	328	6.40	353	7.88	378	11.00	403	14.13
204	0.20	229	1.45	254	2.70	279	3.95	304	5.20	329	6.45	354	8.00	379	11.13	404	14.25
205	0.25	230	1.50	255	2.75	280	4.00	305	5.25	330	6.50	355	8.13	380	11.25	405	14.38
206	0.30	231	1.55	256	2.80	281	4.05	306	5.30	331	6.55	356	8.25	381	11.38	406	14.50
207	0.35	232	1.60	257	2.85	282	4.10	307	5.35	332	6.60	357	8.38	382	11.50	407	14.63
208	0.40	233	1.65	258	2.90	283	4.15	308	5.40	333	6.65	358	8.50	383	11.63	408	14.75
209	0.45	234	1.70	259	2.95	284	4.20	309	5.45	334	6.70	359	8.63	384	11.75	409	14.88
210	0.50	235	1.75	260	3.00	285	4.25	310	5.50	335	6.75	360	8.75	385	11.88	410	15.00
211	0.55	236	1.80	261	3.05	286	4.30	311	5.55	336	6.80	361	8.88	386	12.00	411	15.13
212	0.60	237	1.85	262	3.10	287	4.35	312	5.60	337	6.85	362	9.00	387	12.13	412	15.25
213	0.65	238	1.90	263	3.15	288	4.40	313	5.65	338	6.90	363	9.13	388	12.25	413	15.38
214	0.70	239	1.95	264	3.20	289	4.45	314	5.70	339	6.95	364	9.25	389	12.38	414	15.50
215	0.75	240	2.00	265	3.25	290	4.50	315	5.75	340	7.00	365	9.38	390	12.50	415	15.63
216	0.80	241	2.05	266	3.30	291	4.55	316	5.80	341	7.05	366	9.50	391	12.63	416	15.75
217	0.85	242	2.10	267	3.35	292	4.60	317	5.85	342	7.10	367	9.63	392	12.75	417	15.88
218	0.90	243	2.15	268	3.40	293	4.65	318	5.90	343	7.15	368	9.75	393	12.88	418	16.00
219	0.95	244	2.20	269	3.45	294	4.70	319	5.95	344	7.20	369	9.88	394	13.00	419	16.13
220	1.00	245	2.25	270	3.50	295	4.75	320	6.00	345	7.25	370	10.00	395	13.13	420	16.25
221	1.05	246	2.30	271	3.55	296	4.80	321	6.05	346	7.30	371	10.13	396	13.25	421	16.38
222	1.10	247	2.35	272	3.60	297	4.85	322	6.10	347	7.35	372	10.25	397	13.38	422	16.50
223	1.15	248	2.40	273	3.65	298	4.90	323	6.15	348	7.40	373	10.38	398	13.50	423	16.63
224	1.20	249	2.45	274	3.70	299	4.95	324	6.20	349	7.45	374	10.50	399	13.63	424	16.75

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
425	16.88	447	19.63	469	22.38	491	25.13	513	28.69	535	32.81	557	36.94	579	41.06	601	45.19
426	17.00	448	19.75	470	22.50	492	25.25	514	28.88	536	33.00	558	37.13	580	41.25	602	45.38
427	17.13	449	19.88	471	22.63	493	25.38	515	29.06	537	33.19	559	37.31	581	41.44	603	45.56
428	17.25	450	20.00	472	22.75	494	25.50	516	29.25	538	33.38	560	37.50	582	41.63	604	45.75
429	17.38	451	20.13	473	22.88	495	25.63	517	29.44	539	33.56	561	37.69	583	41.81	605	45.94
430	17.50	452	20.25	474	23.00	496	25.75	518	29.63	540	33.75	562	37.88	584	42.00	606	46.13
431	17.63	453	20.38	475	23.13	497	25.88	519	29.81	541	33.94	563	38.06	585	42.19	607	46.31
432	17.75	454	20.50	476	23.25	498	26.00	520	30.00	542	34.13	564	38.25	586	42.38	608	46.50
433	17.88	455	20.63	477	23.38	499	26.13	521	30.19	543	34.31	565	38.44	587	42.56	609	46.69
434	18.00	456	20.75	478	23.50	500	26.25	522	30.38	544	34.50	566	38.63	588	42.75	610	46.88
435	18.13	457	20.88	479	23.63	501	26.44	523	30.56	545	34.69	567	38.81	589	42.94	611	47.06
436	18.25	458	21.00	480	23.75	502	26.63	524	30.75	546	34.88	568	39.00	590	43.13	612	47.25
437	18.38	459	21.13	481	23.88	503	26.81	525	30.94	547	35.06	569	39.19	591	43.31	613	47.44
438	18.50	460	21.25	482	24.00	504	27.00	526	31.13	548	35.25	570	39.38	592	43.50	614	47.63
439	18.63	461	21.38	483	24.13	505	27.19	527	31.31	549	35.44	571	39.56	593	43.69	615	47.81
440	18.75	462	21.50	484	24.25	506	27.38	528	31.50	550	35.63	572	39.75	594	43.88	616	48.00
441	18.88	463	21.63	485	24.38	507	27.56	529	31.69	551	35.81	573	39.94	595	44.06	617	48.19
442	19.00	464	21.75	486	24.50	508	27.75	530	31.88	552	36.00	574	40.13	596	44.25	618	48.38
443	19.13	465	21.88	487	24.63	509	27.94	531	32.06	553	36.19	575	40.31	597	44.44	619	48.56
444	19.25	466	22.00	488	24.75	510	28.13	532	32.25	554	36.38	576	40.50	598	44.63	620	48.75
445	19.38	467	22.13	489	24.88	511	28.31	533	32.44	555	36.56	577	40.69	599	44.81	621	48.94
446	19.50	468	22.25	490	25.00	512	28.50	534	32.63	556	36.75	578	40.88	600	45.00	622	49.13

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
623	49.31	627	50.06	631	50.81	635	51.56	639	52.31	643	53.06	647	53.81				
624	49.50	628	50.25	632	51.00	636	51.75	640	52.50	644	53.25	648	54.00				
625	49.69	629	50.44	633	51.19	637	51.94	641	52.69	645	53.44	649	54.19				
626	49.88	630	50.63	634	51.38	638	52.13	642	52.88	646	53.63	650	54.38				

AND ADD 25% OF ANY AMOUNT IN EXCESS OF P650.00

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 by way of (a) 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
923	0.00	948	1.25	973	2.50	998	3.75	1023	5.00	1048	6.25	1073	7.50	1098	8.75	1123	10.00
924	0.05	949	1.30	974	2.55	999	3.80	1024	5.05	1049	6.30	1074	7.55	1099	8.80	1124	10.05
925	0.10	950	1.35	975	2.60	1000	3.85	1025	5.10	1050	6.35	1075	7.60	1100	8.85	1125	10.10
926	0.15	951	1.40	976	2.65	1001	3.90	1026	5.15	1051	6.40	1076	7.65	1101	8.90	1126	10.15
927	0.20	952	1.45	977	2.70	1002	3.95	1027	5.20	1052	6.45	1077	7.70	1102	8.95	1127	10.20
928	0.25	953	1.50	978	2.75	1003	4.00	1028	5.25	1053	6.50	1078	7.75	1103	9.00	1128	10.25
929	0.30	954	1.55	979	2.80	1004	4.05	1029	5.30	1054	6.55	1079	7.80	1104	9.05	1129	10.30
930	0.35	955	1.60	980	2.85	1005	4.10	1030	5.35	1055	6.60	1080	7.85	1105	9.10	1130	10.35
931	0.40	956	1.65	981	2.90	1006	4.15	1031	5.40	1056	6.65	1081	7.90	1106	9.15	1131	10.40
932	0.45	957	1.70	982	2.95	1007	4.20	1032	5.45	1057	6.70	1082	7.95	1107	9.20	1132	10.45
933	0.50	958	1.75	983	3.00	1008	4.25	1033	5.50	1058	6.75	1083	8.00	1108	9.25	1133	10.50
934	0.55	959	1.80	984	3.05	1009	4.30	1034	5.55	1059	6.80	1084	8.05	1109	9.30	1134	10.55
935	0.60	960	1.85	985	3.10	1010	4.35	1035	5.60	1060	6.85	1085	8.10	1110	9.35	1135	10.60
936	0.65	961	1.90	986	3.15	1011	4.40	1036	5.65	1061	6.90	1086	8.15	1111	9.40	1136	10.65
937	0.70	962	1.95	987	3.20	1012	4.45	1037	5.70	1062	6.95	1087	8.20	1112	9.45	1137	10.70
938	0.75	963	2.00	988	3.25	1013	4.50	1038	5.75	1063	7.00	1088	8.25	1113	9.50	1138	10.75
939	0.80	964	2.05	989	3.30	1014	4.55	1039	5.80	1064	7.05	1089	8.30	1114	9.55	1139	10.80
940	0.85	965	2.10	990	3.35	1015	4.60	1040	5.85	1065	7.10	1090	8.35	1115	9.60	1140	10.85
941	0.90	966	2.15	991	3.40	1016	4.65	1041	5.90	1066	7.15	1091	8.40	1116	9.65	1141	10.90
942	0.95	967	2.20	992	3.45	1017	4.70	1042	5.95	1067	7.20	1092	8.45	1117	9.70	1142	10.95
943	1.00	968	2.25	993	3.50	1018	4.75	1043	6.00	1068	7.25	1093	8.50	1118	9.75	1143	11.00
944	1.05	969	2.30	994	3.55	1019	4.80	1044	6.05	1069	7.30	1094	8.55	1119	9.80	1144	11.05
945	1.10	970	2.35	995	3.60	1020	4.85	1045	6.10	1070	7.35	1095	8.60	1120	9.85	1145	11.10
946	1.15	971	2.40	996	3.65	1021	4.90	1046	6.15	1071	7.40	1096	8.65	1121	9.90	1146	11.15
947	1.20	972	2.45	997	3.70	1022	4.95	1047	6.20	1072	7.45	1097	8.70	1122	9.95	1147	11.20

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
1148	11.25	1173	12.50	1198	13.75	1223	15.00	1248	16.25	1273	17.50	1298	18.75	1323	20.00	1348	21.25
1149	11.30	1174	12.55	1199	13.80	1224	15.05	1249	16.30	1274	17.55	1299	18.80	1324	20.05	1349	21.30
1150	11.35	1175	12.60	1200	13.85	1225	15.10	1250	16.35	1275	17.60	1300	18.85	1325	20.10	1350	21.35
1151	11.40	1176	12.65	1201	13.90	1226	15.15	1251	16.40	1276	17.65	1301	18.90	1326	20.15	1351	21.40
1152	11.45	1177	12.70	1202	13.95	1227	15.20	1252	16.45	1277	17.70	1302	18.95	1327	20.20	1352	21.45
1153	11.50	1178	12.75	1203	14.00	1228	15.25	1253	16.50	1278	17.75	1303	19.00	1328	20.25	1353	21.50
1154	11.55	1179	12.80	1204	14.05	1229	15.30	1254	16.55	1279	17.80	1304	19.05	1329	20.30	1354	21.55
1155	11.60	1180	12.85	1205	14.10	1230	15.35	1255	16.60	1280	17.85	1305	19.10	1330	20.35	1355	21.60
1156	11.65	1181	12.90	1206	14.15	1231	15.40	1256	16.65	1281	17.90	1306	19.15	1331	20.40	1356	21.65
1157	11.70	1182	12.95	1207	14.20	1232	15.45	1257	16.70	1282	17.95	1307	19.20	1332	20.45	1357	21.70
1158	11.75	1183	13.00	1208	14.25	1233	15.50	1258	16.75	1283	18.00	1308	19.25	1333	20.50	1358	21.75
1159	11.80	1184	13.05	1209	14.30	1234	15.55	1259	16.80	1284	18.05	1309	19.30	1334	20.55	1359	21.80
1160	11.85	1185	13.10	1210	14.35	1235	15.60	1260	16.85	1285	18.10	1310	19.35	1335	20.60	1360	21.85
1161	11.90	1186	13.15	1211	14.40	1236	15.65	1261	16.90	1286	18.15	1311	19.40	1336	20.65	1361	21.90
1162	11.95	1187	13.20	1212	14.45	1237	15.70	1262	16.95	1287	18.20	1312	19.45	1337	20.70	1362	21.95
1163	12.00	1188	13.25	1213	14.50	1238	15.75	1263	17.00	1288	18.25	1313	19.50	1338	20.75	1363	22.00
1164	12.05	1189	13.30	1214	14.55	1239	15.80	1264	17.05	1289	18.30	1314	19.55	1339	20.80	1364	22.05
1165	12.10	1190	13.35	1215	14.60	1240	15.85	1265	17.10	1290	18.35	1315	19.60	1340	20.85	1365	22.10
1166	12.15	1191	13.40	1216	14.65	1241	15.90	1266	17.15	1291	18.40	1316	19.65	1341	20.90	1366	22.15
1167	12.20	1192	13.45	1217	14.70	1242	15.95	1267	17.20	1292	18.45	1317	19.70	1342	20.95	1367	22.20
1168	12.25	1193	13.50	1218	14.75	1243	16.00	1268	17.25	1293	18.50	1318	19.75	1343	21.00	1368	22.25
1169	12.30	1194	13.55	1219	14.80	1244	16.05	1269	17.30	1294	18.55	1319	19.80	1344	21.05	1369	22.30
1170	12.35	1195	13.60	1220	14.85	1245	16.10	1270	17.35	1295	18.60	1320	19.85	1345	21.10	1370	22.35
1171	12.40	1196	13.65	1221	14.90	1246	16.15	1271	17.40	1296	18.65	1321	19.90	1346	21.15	1371	22.40
1172	12.45	1197	13.70	1222	14.95	1247	16.20	1272	17.45	1297	18.70	1322	19.95	1347	21.20	1372	22.45

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
1373	22.50	1398	23.75	1423	25.00	1448	26.25	1473	27.50	1498	28.75	1523	30.00	1548	31.25	1573	32.50
1374	22.55	1399	23.80	1424	25.05	1449	26.30	1474	27.55	1499	28.80	1524	30.05	1549	31.30	1574	32.55
1375	22.60	1400	23.85	1425	25.10	1450	26.35	1475	27.60	1500	28.85	1525	30.10	1550	31.35	1575	32.60
1376	22.65	1401	23.90	1426	25.15	1451	26.40	1476	27.65	1501	28.90	1526	30.15	1551	31.40	1576	32.65
1377	22.70	1402	23.95	1427	25.20	1452	26.45	1477	27.70	1502	28.95	1527	30.20	1552	31.45	1577	32.70
1378	22.75	1403	24.00	1428	25.25	1453	26.50	1478	27.75	1503	29.00	1528	30.25	1553	31.50	1578	32.75
1379	22.80	1404	24.05	1429	25.30	1454	26.55	1479	27.80	1504	29.05	1529	30.30	1554	31.55	1579	32.80
1380	22.85	1405	24.10	1430	25.35	1455	26.60	1480	27.85	1505	29.10	1530	30.35	1555	31.60	1580	32.85
1381	22.90	1406	24.15	1431	25.40	1456	26.65	1481	27.90	1506	29.15	1531	30.40	1556	31.65	1581	32.90
1382	22.95	1407	24.20	1432	25.45	1457	26.70	1482	27.95	1507	29.20	1532	30.45	1557	31.70	1582	32.95
1383	23.00	1408	24.25	1433	25.50	1458	26.75	1483	28.00	1508	29.25	1533	30.50	1558	31.75	1583	33.00
1384	23.05	1409	24.30	1434	25.55	1459	26.80	1484	28.05	1509	29.30	1534	30.55	1559	31.80	1584	33.05
1385	23.10	1410	24.35	1435	25.60	1460	26.85	1485	28.10	1510	29.35	1535	30.60	1560	31.85	1585	33.10
1386	23.15	1411	24.40	1436	25.65	1461	26.90	1486	28.15	1511	29.40	1536	30.65	1561	31.90	1586	33.15
1387	23.20	1412	24.45	1437	25.70	1462	26.95	1487	28.20	1512	29.45	1537	30.70	1562	31.95	1587	33.20
1388	23.25	1413	24.50	1438	25.75	1463	27.00	1488	28.25	1513	29.50	1538	30.75	1563	32.00	1588	33.25
1389	23.30	1414	24.55	1439	25.80	1464	27.05	1489	28.30	1514	29.55	1539	30.80	1564	32.05	1589	33.30
1390	23.35	1415	24.60	1440	25.85	1465	27.10	1490	28.35	1515	29.60	1540	30.85	1565	32.10	1590	33.35
1391	23.40	1416	24.65	1441	25.90	1466	27.15	1491	28.40	1516	29.65	1541	30.90	1566	32.15	1591	33.40
1392	23.45	1417	24.70	1442	25.95	1467	27.20	1492	28.45	1517	29.70	1542	30.95	1567	32.20	1592	33.45
1393	23.50	1418	24.75	1443	26.00	1468	27.25	1493	28.50	1518	29.75	1543	31.00	1568	32.25	1593	33.50
1394	23.55	1419	24.80	1444	26.05	1469	27.30	1494	28.55	1519	29.80	1544	31.05	1569	32.30	1594	33.55
1395	23.60	1420	24.85	1445	26.10	1470	27.35	1495	28.60	1520	29.85	1545	31.10	1570	32.35	1595	33.60
1396	23.65	1421	24.90	1446	26.15	1471	27.40	1496	28.65	1521	29.90	1546	31.15	1571	32.40	1596	33.65
1397	23.70	1422	24.95	1447	26.20	1472	27.45	1497	28.70	1522	29.95	1547	31.20	1572	32.45	1597	33.70

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
1598	33.75	1623	35.57	1648	38.69	1673	41.82	1698	44.94	1723	48.07	1748	51.19	1773	54.32	1798	57.44
1599	33.80	1624	35.69	1649	38.82	1674	41.94	1699	45.07	1724	48.19	1749	51.32	1774	54.44	1799	57.57
1600	33.85	1625	35.82	1650	38.94	1675	42.07	1700	45.19	1725	48.32	1750	51.44	1775	54.57	1800	57.69
1601	33.90	1626	35.94	1651	39.07	1676	42.19	1701	45.32	1726	48.44	1751	51.57	1776	54.69	1801	57.82
1602	33.95	1627	36.07	1652	39.19	1677	42.32	1702	45.44	1727	48.57	1752	51.69	1777	54.82	1802	57.94
1603	34.00	1628	36.19	1653	39.32	1678	42.44	1703	45.57	1728	48.69	1753	51.82	1778	54.94	1803	58.07
1604	34.05	1629	36.32	1654	39.44	1679	42.57	1704	45.69	1729	48.82	1754	51.94	1779	55.07	1804	58.19
1605	34.10	1630	36.44	1655	39.57	1680	42.69	1705	45.82	1730	48.94	1755	52.07	1780	55.19	1805	58.32
1606	34.15	1631	36.57	1656	39.69	1681	42.82	1706	45.94	1731	49.07	1756	52.19	1781	55.32	1806	58.44
1607	34.20	1632	36.69	1657	39.82	1682	42.94	1707	46.07	1732	49.19	1757	52.32	1782	55.44	1807	58.57
1608	34.25	1633	36.82	1658	39.94	1683	43.07	1708	46.19	1733	49.32	1758	52.44	1783	55.57	1808	58.69
1609	34.30	1634	36.94	1659	40.07	1684	43.19	1709	46.32	1734	49.44	1759	52.57	1784	55.69	1809	58.82
1610	34.35	1635	37.07	1660	40.19	1685	43.32	1710	46.44	1735	49.57	1760	52.69	1785	55.82	1810	58.94
1611	34.40	1636	37.19	1661	40.32	1686	43.44	1711	46.57	1736	49.69	1761	52.82	1786	55.94	1811	59.07
1612	34.45	1637	37.32	1662	40.44	1687	43.57	1712	46.69	1737	49.82	1762	52.94	1787	56.07	1812	59.19
1613	34.50	1638	37.44	1663	40.57	1688	43.69	1713	46.82	1738	49.94	1763	53.07	1788	56.19	1813	59.32
1614	34.55	1639	37.57	1664	40.69	1689	43.82	1714	46.94	1739	50.07	1764	53.19	1789	56.32	1814	59.44
1615	34.60	1640	37.69	1665	40.82	1690	43.94	1715	47.07	1740	50.19	1765	53.32	1790	56.44	1815	59.57
1616	34.69	1641	37.82	1666	40.94	1691	44.07	1716	47.19	1741	50.32	1766	53.44	1791	56.57	1816	59.69
1617	34.82	1642	37.94	1667	41.07	1692	44.19	1717	47.32	1742	50.44	1767	53.57	1792	56.69	1817	59.82
1618	34.94	1643	38.07	1668	41.19	1693	44.32	1718	47.44	1743	50.57	1768	53.69	1793	56.82	1818	59.94
1619	35.07	1644	38.19	1669	41.32	1694	44.44	1719	47.57	1744	50.69	1769	53.82	1794	56.94	1819	60.07
1620	35.19	1645	38.32	1670	41.44	1695	44.57	1720	47.69	1745	50.82	1770	53.94	1795	57.07	1820	60.19
1621	35.32	1646	38.44	1671	41.57	1696	44.69	1721	47.82	1746	50.94	1771	54.07	1796	57.19	1821	60.32
1622	35.44	1647	38.57	1672	41.69	1697	44.82	1722	47.94	1747	51.07	1772	54.19	1797	57.32	1822	60.44

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
1823	60.57	1848	63.69	1873	66.82	1898	69.94	1923	73.07	1948	76.19	1973	79.32	1998	82.44	2023	85.57
1824	60.69	1849	63.82	1874	66.94	1899	70.07	1924	73.19	1949	76.32	1974	79.44	1999	82.57	2024	85.69
1825	60.82	1850	63.94	1875	67.07	1900	70.19	1925	73.32	1950	76.44	1975	79.57	2000	82.69	2025	85.82
1826	60.94	1851	64.07	1876	67.19	1901	70.32	1926	73.44	1951	76.57	1976	79.69	2001	82.82	2026	85.94
1827	61.07	1852	64.19	1877	67.32	1902	70.44	1927	73.57	1952	76.69	1977	79.82	2002	82.94	2027	86.07
1828	61.19	1853	64.32	1878	67.44	1903	70.57	1928	73.69	1953	76.82	1978	79.94	2003	83.07	2028	86.19
1829	61.32	1854	64.44	1879	67.57	1904	70.69	1929	73.82	1954	76.94	1979	80.07	2004	83.19	2029	86.32
1830	61.44	1855	64.57	1880	67.69	1905	70.82	1930	73.94	1955	77.07	1980	80.19	2005	83.32	2030	86.44
1831	61.57	1856	64.69	1881	67.82	1906	70.94	1931	74.07	1956	77.19	1981	80.32	2006	83.44	2031	86.57
1832	61.69	1857	64.82	1882	67.94	1907	71.07	1932	74.19	1957	77.32	1982	80.44	2007	83.57	2032	86.69
1833	61.82	1858	64.94	1883	68.07	1908	71.19	1933	74.32	1958	77.44	1983	80.57	2008	83.69	2033	86.82
1834	61.94	1859	65.07	1884	68.19	1909	71.32	1934	74.44	1959	77.57	1984	80.69	2009	83.82	2034	86.94
1835	62.07	1860	65.19	1885	68.32	1910	71.44	1935	74.57	1960	77.69	1985	80.82	2010	83.94	2035	87.07
1836	62.19	1861	65.32	1886	68.44	1911	71.57	1936	74.69	1961	77.82	1986	80.94	2011	84.07	2036	87.19
1837	62.32	1862	65.44	1887	68.57	1912	71.69	1937	74.82	1962	77.94	1987	81.07	2012	84.19	2037	87.32
1838	62.44	1863	65.57	1888	68.69	1913	71.82	1938	74.94	1963	78.07	1988	81.19	2013	84.32	2038	87.44
1839	62.57	1864	65.69	1889	68.82	1914	71.94	1939	75.07	1964	78.19	1989	81.32	2014	84.44	2039	87.57
1840	62.69	1865	65.82	1890	68.94	1915	72.07	1940	75.19	1965	78.32	1990	81.44	2015	84.57	2040	87.69
1841	62.82	1866	65.94	1891	69.07	1916	72.19	1941	75.32	1966	78.44	1991	81.57	2016	84.69	2041	87.82
1842	62.94	1867	66.07	1892	69.19	1917	72.32	1942	75.44	1967	78.57	1992	81.69	2017	84.82	2042	87.94
1843	63.07	1868	66.19	1893	69.32	1918	72.44	1943	75.57	1968	78.69	1993	81.82	2018	84.94	2043	88.07
1844	63.19	1869	66.32	1894	69.44	1919	72.57	1944	75.69	1969	78.82	1994	81.94	2019	85.07	2044	88.19
1845	63.32	1870	66.44	1895	69.57	1920	72.69	1945	75.82	1970	78.94	1995	82.07	2020	85.19	2045	88.32
1846	63.44	1871	66.57	1896	69.69	1921	72.82	1946	75.94	1971	79.07	1996	82.19	2021	85.32	2046	88.44
1847	63.57	1872	66.69	1897	69.82	1922	72.94	1947	76.07	1972	79.19	1997	82.32	2022	85.44	2047	88.57

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
2048	88.69	2073	91.82	2098	94.94	2123	98.07	2148	101.19	2173	104.32	2198	107.44	2223	110.57	2248	113.69
2049	88.82	2074	91.94	2099	95.07	2124	98.19	2149	101.32	2174	104.44	2199	107.57	2224	110.69	2249	113.82
2050	88.94	2075	92.07	2100	95.19	2125	98.32	2150	101.44	2175	104.57	2200	107.69	2225	110.82	2250	113.94
2051	89.07	2076	92.19	2101	95.32	2126	98.44	2151	101.57	2176	104.69	2201	107.82	2226	110.94	2251	114.07
2052	89.19	2077	92.32	2102	95.44	2127	98.57	2152	101.69	2177	104.82	2202	107.94	2227	111.07	2252	114.19
2053	89.32	2078	92.44	2103	95.57	2128	98.69	2153	101.82	2178	104.94	2203	108.07	2228	111.19	2253	114.32
2054	89.44	2079	92.57	2104	95.69	2129	98.82	2154	101.94	2179	105.07	2204	108.19	2229	111.32	2254	114.44
2055	89.57	2080	92.69	2105	95.82	2130	98.94	2155	102.07	2180	105.19	2205	108.32	2230	111.44	2255	114.57
2056	89.69	2081	92.82	2106	95.94	2131	99.07	2156	102.19	2181	105.32	2206	108.44	2231	111.57	2256	114.69
2057	89.82	2082	92.94	2107	96.07	2132	99.19	2157	102.32	2182	105.44	2207	108.57	2232	111.69	2257	114.82
2058	89.94	2083	93.07	2108	96.19	2133	99.32	2158	102.44	2183	105.57	2208	108.69	2233	111.82	2258	114.94
2059	90.07	2084	93.19	2109	96.32	2134	99.44	2159	102.57	2184	105.69	2209	108.82	2234	111.94	2259	115.07
2060	90.19	2085	93.32	2110	96.44	2135	99.57	2160	102.69	2185	105.82	2210	108.94	2235	112.07	2260	115.19
2061	90.32	2086	93.44	2111	96.57	2136	99.69	2161	102.82	2186	105.94	2211	109.07	2236	112.19	2261	115.32
2062	90.44	2087	93.57	2112	96.69	2137	99.82	2162	102.94	2187	106.07	2212	109.19	2237	112.32	2262	115.44
2063	90.57	2088	93.69	2113	96.82	2138	99.94	2163	103.07	2188	106.19	2213	109.32	2238	112.44	2263	115.57
2064	90.69	2089	93.82	2114	96.94	2139	100.07	2164	103.19	2189	106.32	2214	109.44	2239	112.57	2264	115.69
2065	90.82	2090	93.94	2115	97.07	2140	100.19	2165	103.32	2190	106.44	2215	109.57	2240	112.69	2265	115.82
2066	90.94	2091	94.07	2116	97.19	2141	100.32	2166	103.44	2191	106.57	2216	109.69	2241	112.82	2266	115.94
2067	91.07	2092	94.19	2117	97.32	2142	100.44	2167	103.57	2192	106.69	2217	109.82	2242	112.94	2267	116.07
2068	91.19	2093	94.32	2118	97.44	2143	100.57	2168	103.69	2193	106.82	2218	109.94	2243	113.07	2268	116.19
2069	91.32	2094	94.44	2119	97.57	2144	100.69	2169	103.82	2194	106.94	2219	110.07	2244	113.19	2269	116.32
2070	91.44	2095	94.57	2120	97.69	2145	100.82	2170	103.94	2195	107.07	2220	110.19	2245	113.32	2270	116.44
2071	91.57	2096	94.69	2121	97.82	2146	100.94	2171	104.07	2196	107.19	2221	110.32	2246	113.44	2271	116.57
2072	91.69	2097	94.82	2122	97.94	2147	101.07	2172	104.19	2197	107.32	2222	110.44	2247	113.57	2272	116.69

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
2273	116.82	2298	119.94	2323	124.02	2348	128.71	2373	133.40	2398	138.09	2423	142.77	2448	147.46	2473	152.15
2274	116.94	2299	120.07	2324	124.21	2349	128.90	2374	133.59	2399	138.27	2424	142.96	2449	147.65	2474	152.34
2275	117.07	2300	120.19	2325	124.40	2350	129.09	2375	133.77	2400	138.46	2425	143.15	2450	147.84	2475	152.52
2276	117.19	2301	120.32	2326	124.59	2351	129.27	2376	133.96	2401	138.65	2426	143.34	2451	148.02	2476	152.71
2277	117.32	2302	120.44	2327	124.77	2352	129.46	2377	134.15	2402	138.84	2427	143.52	2452	148.21	2477	152.90
2278	117.44	2303	120.57	2328	124.96	2353	129.65	2378	134.34	2403	139.02	2428	143.71	2453	148.40	2478	153.09
2279	117.57	2304	120.69	2329	125.15	2354	129.84	2379	134.52	2404	139.21	2429	143.90	2454	148.59	2479	153.27
2280	117.69	2305	120.82	2330	125.34	2355	130.02	2380	134.71	2405	139.40	2430	144.09	2455	148.77	2480	153.46
2281	117.82	2306	120.94	2331	125.52	2356	130.21	2381	134.90	2406	139.59	2431	144.27	2456	148.96	2481	153.65
2282	117.94	2307	121.07	2332	125.71	2357	130.40	2382	135.09	2407	139.77	2432	144.46	2457	149.15	2482	153.84
2283	118.07	2308	121.21	2333	125.90	2358	130.59	2383	135.27	2408	139.96	2433	144.65	2458	149.34	2483	154.02
2284	118.19	2309	121.40	2334	126.09	2359	130.77	2384	135.46	2409	140.15	2434	144.84	2459	149.52	2484	154.21
2285	118.32	2310	121.59	2335	126.27	2360	130.96	2385	135.65	2410	140.34	2435	145.02	2460	149.71	2485	154.40
2286	118.44	2311	121.77	2336	126.46	2361	131.15	2386	135.84	2411	140.52	2436	145.21	2461	149.90	2486	154.59
2287	118.57	2312	121.96	2337	126.65	2362	131.34	2387	136.02	2412	140.71	2437	145.40	2462	150.09	2487	154.77
2288	118.69	2313	122.15	2338	126.84	2363	131.52	2388	136.21	2413	140.90	2438	145.59	2463	150.27	2488	154.96
2289	118.82	2314	122.34	2339	127.02	2364	131.71	2389	136.40	2414	141.09	2439	145.77	2464	150.46	2489	155.15
2290	118.94	2315	122.52	2340	127.21	2365	131.90	2390	136.59	2415	141.27	2440	145.96	2465	150.65	2490	155.34
2291	119.07	2316	122.71	2341	127.40	2366	132.09	2391	136.77	2416	141.46	2441	146.15	2466	150.84	2491	155.52
2292	119.19	2317	122.90	2342	127.59	2367	132.27	2392	136.96	2417	141.65	2442	146.34	2467	151.02	2492	155.71
2293	119.32	2318	123.09	2343	127.77	2368	132.46	2393	137.15	2418	141.84	2443	146.52	2468	151.21	2493	155.90
2294	119.44	2319	123.27	2344	127.96	2369	132.65	2394	137.34	2419	142.02	2444	146.71	2469	151.40	2494	156.09
2295	119.57	2320	123.46	2345	128.15	2370	132.84	2395	137.52	2420	142.21	2445	146.90	2470	151.59	2495	156.27
2296	119.69	2321	123.65	2346	128.34	2371	133.02	2396	137.71	2421	142.40	2446	147.09	2471	151.77	2496	156.46
2297	119.82	2322	123.84	2347	128.52	2372	133.21	2397	137.90	2422	142.59	2447	147.27	2472	151.96	2497	156.65

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
2498	156.84	2524	161.71	2550	166.59	2576	171.46	2602	176.34	2628	181.21	2654	186.09	2680	190.96	2706	195.84
2499	157.02	2525	161.90	2551	166.77	2577	171.65	2603	176.52	2629	181.40	2655	186.27	2681	191.15	2707	196.02
2500	157.21	2526	162.09	2552	166.96	2578	171.84	2604	176.71	2630	181.59	2656	186.46	2682	191.34	2708	196.21
2501	157.40	2527	162.27	2553	167.15	2579	172.02	2605	176.90	2631	181.77	2657	186.65	2683	191.52	2709	196.40
2502	157.59	2528	162.46	2554	167.34	2580	172.21	2606	177.09	2632	181.96	2658	186.84	2684	191.71	2710	196.59
2503	157.77	2529	162.65	2555	167.52	2581	172.40	2607	177.27	2633	182.15	2659	187.02	2685	191.90	2711	196.77
2504	157.96	2530	162.84	2556	167.71	2582	172.59	2608	177.46	2634	182.34	2660	187.21	2686	192.09	2712	196.96
2505	158.15	2531	163.02	2557	167.90	2583	172.77	2609	177.65	2635	182.52	2661	187.40	2687	192.27	2713	197.15
2506	158.34	2532	163.21	2558	168.09	2584	172.96	2610	177.84	2636	182.71	2662	187.59	2688	192.46	2714	197.34
2507	158.52	2533	163.40	2559	168.27	2585	173.15	2611	178.02	2637	182.90	2663	187.77	2689	192.65	2715	197.52
2508	158.71	2534	163.59	2560	168.46	2586	173.34	2612	178.21	2638	183.09	2664	187.96	2690	192.84	2716	197.71
2509	158.90	2535	163.77	2561	168.65	2587	173.52	2613	178.40	2639	183.27	2665	188.15	2691	193.02	2717	197.90
2510	159.09	2536	163.96	2562	168.84	2588	173.71	2614	178.59	2640	183.46	2666	188.34	2692	193.21	2718	198.09
2511	159.27	2537	164.15	2563	169.02	2589	173.90	2615	178.77	2641	183.65	2667	188.52	2693	193.40	2719	198.27
2512	159.46	2538	164.34	2564	169.21	2590	174.09	2616	178.96	2642	183.84	2668	188.71	2694	193.59	2720	198.46
2513	159.65	2539	164.52	2565	169.40	2591	174.27	2617	179.15	2643	184.02	2669	188.90	2695	193.77	2721	198.65
2514	159.84	2540	164.71	2566	169.59	2592	174.46	2618	179.34	2644	184.21	2670	189.09	2696	193.96	2722	198.84
2515	160.02	2541	164.90	2567	169.77	2593	174.65	2619	179.52	2645	184.40	2671	189.27	2697	194.15	2723	199.02
2516	160.21	2542	165.09	2568	169.96	2594	174.84	2620	179.71	2646	184.59	2672	189.46	2698	194.34	2724	199.21
2517	160.40	2543	165.27	2569	170.15	2595	175.02	2621	179.90	2647	184.77	2673	189.65	2699	194.52	2725	199.40
2518	160.59	2544	165.46	2570	170.34	2596	175.21	2622	180.09	2648	184.96	2674	189.84	2700	194.71	2726	199.59
2519	160.77	2545	165.65	2571	170.52	2597	175.40	2623	180.27	2649	185.15	2675	190.02	2701	194.90	2727	199.77
2520	160.96	2546	165.84	2572	170.71	2598	175.59	2624	180.46	2650	185.34	2676	190.21	2702	195.09	2728	199.96
2521	161.15	2547	166.02	2573	170.90	2599	175.77	2625	180.65	2651	185.52	2677	190.40	2703	195.27	2729	200.15
2522	161.34	2548	166.21	2574	171.09	2600	175.96	2626	180.84	2652	185.71	2678	190.59	2704	195.46	2730	200.34
2523	161.52	2549	166.40	2575	171.27	2601	176.15	2627	181.02	2653	185.90	2679	190.77	2705	195.65	2731	200.52

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
2732	200.71	2758	205.59	2784	210.46	2810	215.34	2836	220.21	2862	225.09	2888	229.96	2914	234.84	2940	239.71
2733	200.90	2759	205.77	2785	210.65	2811	215.52	2837	220.40	2863	225.27	2889	230.15	2915	235.02	2941	239.90
2734	201.09	2760	205.96	2786	210.84	2812	215.71	2838	220.59	2864	225.46	2890	230.34	2916	235.21	2942	240.09
2735	201.27	2761	206.15	2787	211.02	2813	215.90	2839	220.77	2865	225.65	2891	230.52	2917	235.40	2943	240.27
2736	201.46	2762	206.34	2788	211.21	2814	216.09	2840	220.96	2866	225.84	2892	230.71	2918	235.59	2944	240.46
2737	201.65	2763	206.52	2789	211.40	2815	216.27	2841	221.15	2867	226.02	2893	230.90	2919	235.77	2945	240.65
2738	201.84	2764	206.71	2790	211.59	2816	216.46	2842	221.34	2868	226.21	2894	231.09	2920	235.96	2946	240.84
2739	202.02	2765	206.90	2791	211.77	2817	216.65	2843	221.52	2869	226.40	2895	231.27	2921	236.15	2947	241.02
2740	202.21	2766	207.09	2792	211.96	2818	216.84	2844	221.71	2870	226.59	2896	231.46	2922	236.34	2948	241.21
2741	202.40	2767	207.27	2793	212.15	2819	217.02	2845	221.90	2871	226.77	2897	231.65	2923	236.52	2949	241.40
2742	202.59	2768	207.46	2794	212.34	2820	217.21	2846	222.09	2872	226.96	2898	231.84	2924	236.71	2950	241.59
2743	202.77	2769	207.65	2795	212.52	2821	217.40	2847	222.27	2873	227.15	2899	232.02	2925	236.90	2951	241.77
2744	202.96	2770	207.84	2796	212.71	2822	217.59	2848	222.46	2874	227.34	2900	232.21	2926	237.09	2952	241.96
2745	203.15	2771	208.02	2797	212.90	2823	217.77	2849	222.65	2875	227.52	2901	232.40	2927	237.27	2953	242.15
2746	203.34	2772	208.21	2798	213.09	2824	217.96	2850	222.84	2876	227.71	2902	232.59	2928	237.46	2954	242.34
2747	203.52	2773	208.40	2799	213.27	2825	218.15	2851	223.02	2877	227.90	2903	232.77	2929	237.65	2955	242.52
2748	203.71	2774	208.59	2800	213.46	2826	218.34	2852	223.21	2878	228.09	2904	232.96	2930	237.84	2956	242.71
2749	203.90	2775	208.77	2801	213.65	2827	218.52	2853	223.40	2879	228.27	2905	233.15	2931	238.02	2957	242.90
2750	204.09	2776	208.96	2802	213.84	2828	218.71	2854	223.59	2880	228.46	2906	233.34	2932	238.21	2958	243.09
2751	204.27	2777	209.15	2803	214.02	2829	218.90	2855	223.77	2881	228.65	2907	233.52	2933	238.40	2959	243.27
2752	204.46	2778	209.34	2804	214.21	2830	219.09	2856	223.96	2882	228.84	2908	233.71	2934	238.59	2960	243.46
2753	204.65	2779	209.52	2805	214.40	2831	219.27	2857	224.15	2883	229.02	2909	233.90	2935	238.77	2961	243.65
2754	204.84	2780	209.71	2806	214.59	2832	219.46	2858	224.34	2884	229.21	2910	234.09	2936	238.96	2962	243.84
2755	205.02	2781	209.90	2807	214.77	2833	219.65	2859	224.52	2885	229.40	2911	234.27	2937	239.15	2963	244.02
2756	205.21	2782	210.09	2808	214.96	2834	219.84	2860	224.71	2886	229.59	2912	234.46	2938	239.34	2964	244.21
2757	205.40	2783	210.27	2809	215.15	2835	220.02	2861	224.90	2887	229.77	2913	234.65	2939	239.52	2965	244.40

REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
2966	244.59	2970	245.34	2974	246.09	2978	246.84	2982	247.59	2986	248.34	2990	249.09	2994	249.84	2998	250.59
2967	244.77	2971	245.52	2975	246.27	2979	247.02	2983	247.77	2987	248.52	2991	249.27	2995	250.02	2999	250.77
2968	244.96	2972	245.71	2976	246.46	2980	247.21	2984	247.96	2988	248.71	2992	249.46	2996	250.21	3000	250.96
2969	245.15	2973	245.90	2977	246.65	2981	247.40	2985	248.15	2989	248.90	2993	249.65	2997	250.40		

AND ADD 25% OF ANY AMOUNT IN EXCESS OF P3000.00

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 by way (a) 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
4000	0.00	4025	1.25	4050	2.50	4075	3.75	4100	5.00	4125	6.25	4150	7.50	4175	8.75	4200	10.00
4001	0.05	4026	1.30	4051	2.55	4076	3.80	4101	5.05	4126	6.30	4151	7.55	4176	8.80	4201	10.05
4002	0.10	4027	1.35	4052	2.60	4077	3.85	4102	5.10	4127	6.35	4152	7.60	4177	8.85	4202	10.10
4003	0.15	4028	1.40	4053	2.65	4078	3.90	4103	5.15	4128	6.40	4153	7.65	4178	8.90	4203	10.15
4004	0.20	4029	1.45	4054	2.70	4079	3.95	4104	5.20	4129	6.45	4154	7.70	4179	8.95	4204	10.20
4005	0.25	4030	1.50	4055	2.75	4080	4.00	4105	5.25	4130	6.50	4155	7.75	4180	9.00	4205	10.25
4006	0.30	4031	1.55	4056	2.80	4081	4.05	4106	5.30	4131	6.55	4156	7.80	4181	9.05	4206	10.30
4007	0.35	4032	1.60	4057	2.85	4082	4.10	4107	5.35	4132	6.60	4157	7.85	4182	9.10	4207	10.35
4008	0.40	4033	1.65	4058	2.90	4083	4.15	4108	5.40	4133	6.65	4158	7.90	4183	9.15	4208	10.40
4009	0.45	4034	1.70	4059	2.95	4084	4.20	4109	5.45	4134	6.70	4159	7.95	4184	9.20	4209	10.45
4010	0.50	4035	1.75	4060	3.00	4085	4.25	4110	5.50	4135	6.75	4160	8.00	4185	9.25	4210	10.50
4011	0.55	4036	1.80	4061	3.05	4086	4.30	4111	5.55	4136	6.80	4161	8.05	4186	9.30	4211	10.55
4012	0.60	4037	1.85	4062	3.10	4087	4.35	4112	5.60	4137	6.85	4162	8.10	4187	9.35	4212	10.60
4013	0.65	4038	1.90	4063	3.15	4088	4.40	4113	5.65	4138	6.90	4163	8.15	4188	9.40	4213	10.65
4014	0.70	4039	1.95	4064	3.20	4089	4.45	4114	5.70	4139	6.95	4164	8.20	4189	9.45	4214	10.70
4015	0.75	4040	2.00	4065	3.25	4090	4.50	4115	5.75	4140	7.00	4165	8.25	4190	9.50	4215	10.75
4016	0.80	4041	2.05	4066	3.30	4091	4.55	4116	5.80	4141	7.05	4166	8.30	4191	9.55	4216	10.80
4017	0.85	4042	2.10	4067	3.35	4092	4.60	4117	5.85	4142	7.10	4167	8.35	4192	9.60	4217	10.85
4018	0.90	4043	2.15	4068	3.40	4093	4.65	4118	5.90	4143	7.15	4168	8.40	4193	9.65	4218	10.90
4019	0.95	4044	2.20	4069	3.45	4094	4.70	4119	5.95	4144	7.20	4169	8.45	4194	9.70	4219	10.95
4020	1.00	4045	2.25	4070	3.50	4095	4.75	4120	6.00	4145	7.25	4170	8.50	4195	9.75	4220	11.00
4021	1.05	4046	2.30	4071	3.55	4096	4.80	4121	6.05	4146	7.30	4171	8.55	4196	9.80	4221	11.05
4022	1.10	4047	2.35	4072	3.60	4097	4.85	4122	6.10	4147	7.35	4172	8.60	4197	9.85	4222	11.10
4023	1.15	4048	2.40	4073	3.65	4098	4.90	4123	6.15	4148	7.40	4173	8.65	4198	9.90	4223	11.15
4024	1.20	4049	2.45	4074	3.70	4099	4.95	4124	6.20	4149	7.45	4174	8.70	4199	9.95	4224	11.20

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
4225	11.25	4250	12.50	4275	13.75	4300	15.00	4325	16.25	4350	17.50	4375	18.75	4400	20.00	4425	21.25
4226	11.30	4251	12.55	4276	13.80	4301	15.05	4326	16.30	4351	17.55	4376	18.80	4401	20.05	4426	21.30
4227	11.35	4252	12.60	4277	13.85	4302	15.10	4327	16.35	4352	17.60	4377	18.85	4402	20.10	4427	21.35
4228	11.40	4253	12.65	4278	13.90	4303	15.15	4328	16.40	4353	17.65	4378	18.90	4403	20.15	4428	21.40
4229	11.45	4254	12.70	4279	13.95	4304	15.20	4329	16.45	4354	17.70	4379	18.95	4404	20.20	4429	21.45
4230	11.50	4255	12.75	4280	14.00	4305	15.25	4330	16.50	4355	17.75	4380	19.00	4405	20.25	4430	21.50
4231	11.55	4256	12.80	4281	14.05	4306	15.30	4331	16.55	4356	17.80	4381	19.05	4406	20.30	4431	21.55
4232	11.60	4257	12.85	4282	14.10	4307	15.35	4332	16.60	4357	17.85	4382	19.10	4407	20.35	4432	21.60
4233	11.65	4258	12.90	4283	14.15	4308	15.40	4333	16.65	4358	17.90	4383	19.15	4408	20.40	4433	21.65
4234	11.70	4259	12.95	4284	14.20	4309	15.45	4334	16.70	4359	17.95	4384	19.20	4409	20.45	4434	21.70
4235	11.75	4260	13.00	4285	14.25	4310	15.50	4335	16.75	4360	18.00	4385	19.25	4410	20.50	4435	21.75
4236	11.80	4261	13.05	4286	14.30	4311	15.55	4336	16.80	4361	18.05	4386	19.30	4411	20.55	4436	21.80
4237	11.85	4262	13.10	4287	14.35	4312	15.60	4337	16.85	4362	18.10	4387	19.35	4412	20.60	4437	21.85
4238	11.90	4263	13.15	4288	14.40	4313	15.65	4338	16.90	4363	18.15	4388	19.40	4413	20.65	4438	21.90
4239	11.95	4264	13.20	4289	14.45	4314	15.70	4339	16.95	4364	18.20	4389	19.45	4414	20.70	4439	21.95
4240	12.00	4265	13.25	4290	14.50	4315	15.75	4340	17.00	4365	18.25	4390	19.50	4415	20.75	4440	22.00
4241	12.05	4266	13.30	4291	14.55	4316	15.80	4341	17.05	4366	18.30	4391	19.55	4416	20.80	4441	22.05
4242	12.10	4267	13.35	4292	14.60	4317	15.85	4342	17.10	4367	18.35	4392	19.60	4417	20.85	4442	22.10
4243	12.15	4268	13.40	4293	14.65	4318	15.90	4343	17.15	4368	18.40	4393	19.65	4418	20.90	4443	22.15
4244	12.20	4269	13.45	4294	14.70	4319	15.95	4344	17.20	4369	18.45	4394	19.70	4419	20.95	4444	22.20
4245	12.25	4270	13.50	4295	14.75	4320	16.00	4345	17.25	4370	18.50	4395	19.75	4420	21.00	4445	22.25
4246	12.30	4271	13.55	4296	14.80	4321	16.05	4346	17.30	4371	18.55	4396	19.80	4421	21.05	4446	22.30
4247	12.35	4272	13.60	4297	14.85	4322	16.10	4347	17.35	4372	18.60	4397	19.85	4422	21.10	4447	22.35
4248	12.40	4273	13.65	4298	14.90	4323	16.15	4348	17.40	4373	18.65	4398	19.90	4423	21.15	4448	22.40
4249	12.45	4274	13.70	4299	14.95	4324	16.20	4349	17.45	4374	18.70	4399	19.95	4424	21.20	4449	22.45

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
4450	22.50	4475	23.75	4500	25.00	4525	26.25	4550	27.50	4575	28.75	4600	30.00	4625	31.25	4650	32.50
4451	22.55	4476	23.80	4501	25.05	4526	26.30	4551	27.55	4576	28.80	4601	30.05	4626	31.30	4651	32.55
4452	22.60	4477	23.85	4502	25.10	4527	26.35	4552	27.60	4577	28.85	4602	30.10	4627	31.35	4652	32.60
4453	22.65	4478	23.90	4503	25.15	4528	26.40	4553	27.65	4578	28.90	4603	30.15	4628	31.40	4653	32.65
4454	22.70	4479	23.95	4504	25.20	4529	26.45	4554	27.70	4579	28.95	4604	30.20	4629	31.45	4654	32.70
4455	22.75	4480	24.00	4505	25.25	4530	26.50	4555	27.75	4580	29.00	4605	30.25	4630	31.50	4655	32.75
4456	22.80	4481	24.05	4506	25.30	4531	26.55	4556	27.80	4581	29.05	4606	30.30	4631	31.55	4656	32.80
4457	22.85	4482	24.10	4507	25.35	4532	26.60	4557	27.85	4582	29.10	4607	30.35	4632	31.60	4657	32.85
4458	22.90	4483	24.15	4508	25.40	4533	26.65	4558	27.90	4583	29.15	4608	30.40	4633	31.65	4658	32.90
4459	22.95	4484	24.20	4509	25.45	4534	26.70	4559	27.95	4584	29.20	4609	30.45	4634	31.70	4659	32.95
4460	23.00	4485	24.25	4510	25.50	4535	26.75	4560	28.00	4585	29.25	4610	30.50	4635	31.75	4660	33.00
4461	23.05	4486	24.30	4511	25.55	4536	26.80	4561	28.05	4586	29.30	4611	30.55	4636	31.80	4661	33.05
4462	23.10	4487	24.35	4512	25.60	4537	26.85	4562	28.10	4587	29.35	4612	30.60	4637	31.85	4662	33.10
4463	23.15	4488	24.40	4513	25.65	4538	26.90	4563	28.15	4588	29.40	4613	30.65	4638	31.90	4663	33.15
4464	23.20	4489	24.45	4514	25.70	4539	26.95	4564	28.20	4589	29.45	4614	30.70	4639	31.95	4664	33.20
4465	23.25	4490	24.50	4515	25.75	4540	27.00	4565	28.25	4590	29.50	4615	30.75	4640	32.00	4665	33.25
4466	23.30	4491	24.55	4516	25.80	4541	27.05	4566	28.30	4591	29.55	4616	30.80	4641	32.05	4666	33.30
4467	23.35	4492	24.60	4517	25.85	4542	27.10	4567	28.35	4592	29.60	4617	30.85	4642	32.10	4667	33.35
4468	23.40	4493	24.65	4518	25.90	4543	27.15	4568	28.40	4593	29.65	4618	30.90	4643	32.15	4668	33.40
4469	23.45	4494	24.70	4519	25.95	4544	27.20	4569	28.45	4594	29.70	4619	30.95	4644	32.20	4669	33.45
4470	23.50	4495	24.75	4520	26.00	4545	27.25	4570	28.50	4595	29.75	4620	31.00	4645	32.25	4670	33.50
4471	23.55	4496	24.80	4521	26.05	4546	27.30	4571	28.55	4596	29.80	4621	31.05	4646	32.30	4671	33.55
4472	23.60	4497	24.85	4522	26.10	4547	27.35	4572	28.60	4597	29.85	4622	31.10	4647	32.35	4672	33.60
4473	23.65	4498	24.90	4523	26.15	4548	27.40	4573	28.65	4598	29.90	4623	31.15	4648	32.40	4673	33.65
4474	23.70	4499	24.95	4524	26.20	4549	27.45	4574	28.70	4599	29.95	4624	31.20	4649	32.45	4674	33.70

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
4675	33.75	4700	35.00	4725	36.25	4750	37.50	4775	38.75	4800	40.00	4825	41.25	4850	42.50	4875	43.75
4676	33.80	4701	35.05	4726	36.30	4751	37.55	4776	38.80	4801	40.05	4826	41.30	4851	42.55	4876	43.80
4677	33.85	4702	35.10	4727	36.35	4752	37.60	4777	38.85	4802	40.10	4827	41.35	4852	42.60	4877	43.85
4678	33.90	4703	35.15	4728	36.40	4753	37.65	4778	38.90	4803	40.15	4828	41.40	4853	42.65	4878	43.90
4679	33.95	4704	35.20	4729	36.45	4754	37.70	4779	38.95	4804	40.20	4829	41.45	4854	42.70	4879	43.95
4680	34.00	4705	35.25	4730	36.50	4755	37.75	4780	39.00	4805	40.25	4830	41.50	4855	42.75	4880	44.00
4681	34.05	4706	35.30	4731	36.55	4756	37.80	4781	39.05	4806	40.30	4831	41.55	4856	42.80	4881	44.05
4682	34.10	4707	35.35	4732	36.60	4757	37.85	4782	39.10	4807	40.35	4832	41.60	4857	42.85	4882	44.10
4683	34.15	4708	35.40	4733	36.65	4758	37.90	4783	39.15	4808	40.40	4833	41.65	4858	42.90	4883	44.15
4684	34.20	4709	35.45	4734	36.70	4759	37.95	4784	39.20	4809	40.45	4834	41.70	4859	42.95	4884	44.20
4685	34.25	4710	35.50	4735	36.75	4760	38.00	4785	39.25	4810	40.50	4835	41.75	4860	43.00	4885	44.25
4686	34.30	4711	35.55	4736	36.80	4761	38.05	4786	39.30	4811	40.55	4836	41.80	4861	43.05	4886	44.30
4687	34.35	4712	35.60	4737	36.85	4762	38.10	4787	39.35	4812	40.60	4837	41.85	4862	43.10	4887	44.35
4688	34.40	4713	35.65	4738	36.90	4763	38.15	4788	39.40	4813	40.65	4838	41.90	4863	43.15	4888	44.40
4689	34.45	4714	35.70	4739	36.95	4764	38.20	4789	39.45	4814	40.70	4839	41.95	4864	43.20	4889	44.45
4690	34.50	4715	35.75	4740	37.00	4765	38.25	4790	39.50	4815	40.75	4840	42.00	4865	43.25	4890	44.50
4691	34.55	4716	35.80	4741	37.05	4766	38.30	4791	39.55	4816	40.80	4841	42.05	4866	43.30	4891	44.55
4692	34.60	4717	35.85	4742	37.10	4767	38.35	4792	39.60	4817	40.85	4842	42.10	4867	43.35	4892	44.60
4693	34.65	4718	35.90	4743	37.15	4768	38.40	4793	39.65	4818	40.90	4843	42.15	4868	43.40	4893	44.65
4694	34.70	4719	35.95	4744	37.20	4769	38.45	4794	39.70	4819	40.95	4844	42.20	4869	43.45	4894	44.70
4695	34.75	4720	36.00	4745	37.25	4770	38.50	4795	39.75	4820	41.00	4845	42.25	4870	43.50	4895	44.75
4696	34.80	4721	36.05	4746	37.30	4771	38.55	4796	39.80	4821	41.05	4846	42.30	4871	43.55	4896	44.80
4697	34.85	4722	36.10	4747	37.35	4772	38.60	4797	39.85	4822	41.10	4847	42.35	4872	43.60	4897	44.85
4698	34.90	4723	36.15	4748	37.40	4773	38.65	4798	39.90	4823	41.15	4848	42.40	4873	43.65	4898	44.90
4699	34.95	4724	36.20	4749	37.45	4774	38.70	4799	39.95	4824	41.20	4849	42.45	4874	43.70	4899	44.95

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
4900	45.00	4925	46.25	4950	47.50	4975	48.75	5000	50.00	5025	51.25	5050	52.50	5075	53.75	5100	55.00
4901	45.05	4926	46.30	4951	47.55	4976	48.80	5001	50.05	5026	51.30	5051	52.55	5076	53.80	5101	55.05
4902	45.10	4927	46.35	4952	47.60	4977	48.85	5002	50.10	5027	51.35	5052	52.60	5077	53.85	5102	55.10
4903	45.15	4928	46.40	4953	47.65	4978	48.90	5003	50.15	5028	51.40	5053	52.65	5078	53.90	5103	55.15
4904	45.20	4929	46.45	4954	47.70	4979	48.95	5004	50.20	5029	51.45	5054	52.70	5079	53.95	5104	55.20
4905	45.25	4930	46.50	4955	47.75	4980	49.00	5005	50.25	5030	51.50	5055	52.75	5080	54.00	5105	55.25
4906	45.30	4931	46.55	4956	47.80	4981	49.05	5006	50.30	5031	51.55	5056	52.80	5081	54.05	5106	55.30
4907	45.35	4932	46.60	4957	47.85	4982	49.10	5007	50.35	5032	51.60	5057	52.85	5082	54.10	5107	55.35
4908	45.40	4933	46.65	4958	47.90	4983	49.15	5008	50.40	5033	51.65	5058	52.90	5083	54.15	5108	55.40
4909	45.45	4934	46.70	4959	47.95	4984	49.20	5009	50.45	5034	51.70	5059	52.95	5084	54.20	5109	55.45
4910	45.50	4935	46.75	4960	48.00	4985	49.25	5010	50.50	5035	51.75	5060	53.00	5085	54.25	5110	55.50
4911	45.55	4936	46.80	4961	48.05	4986	49.30	5011	50.55	5036	51.80	5061	53.05	5086	54.30	5111	55.55
4912	45.60	4937	46.85	4962	48.10	4987	49.35	5012	50.60	5037	51.85	5062	53.10	5087	54.35	5112	55.60
4913	45.65	4938	46.90	4963	48.15	4988	49.40	5013	50.65	5038	51.90	5063	53.15	5088	54.40	5113	55.65
4914	45.70	4939	46.95	4964	48.20	4989	49.45	5014	50.70	5039	51.95	5064	53.20	5089	54.45	5114	55.70
4915	45.75	4940	47.00	4965	48.25	4990	49.50	5015	50.75	5040	52.00	5065	53.25	5090	54.50	5115	55.75
4916	45.80	4941	47.05	4966	48.30	4991	49.55	5016	50.80	5041	52.05	5066	53.30	5091	54.55	5116	55.80
4917	45.85	4942	47.10	4967	48.35	4992	49.60	5017	50.85	5042	52.10	5067	53.35	5092	54.60	5117	55.85
4918	45.90	4943	47.15	4968	48.40	4993	49.65	5018	50.90	5043	52.15	5068	53.40	5093	54.65	5118	55.90
4919	45.95	4944	47.20	4969	48.45	4994	49.70	5019	50.95	5044	52.20	5069	53.45	5094	54.70	5119	55.95
4920	46.00	4945	47.25	4970	48.50	4995	49.75	5020	51.00	5045	52.25	5070	53.50	5095	54.75	5120	56.00
4921	46.05	4946	47.30	4971	48.55	4996	49.80	5021	51.05	5046	52.30	5071	53.55	5096	54.80	5121	56.05
4922	46.10	4947	47.35	4972	48.60	4997	49.85	5022	51.10	5047	52.35	5072	53.60	5097	54.85	5122	56.10
4923	46.15	4948	47.40	4973	48.65	4998	49.90	5023	51.15	5048	52.40	5073	53.65	5098	54.90	5123	56.15
4924	46.20	4949	47.45	4974	48.70	4999	49.95	5024	51.20	5049	52.45	5074	53.70	5099	54.95	5124	56.20

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
5125	56.25	5150	57.50	5175	58.75	5200	60.00	5225	61.25	5250	62.50	5275	63.75	5300	65.00	5325	66.25
5126	56.30	5151	57.55	5176	58.80	5201	60.05	5226	61.30	5251	62.55	5276	63.80	5301	65.05	5326	66.30
5127	56.35	5152	57.60	5177	58.85	5202	60.10	5227	61.35	5252	62.60	5277	63.85	5302	65.10	5327	66.35
5128	56.40	5153	57.65	5178	58.90	5203	60.15	5228	61.40	5253	62.65	5278	63.90	5303	65.15	5328	66.40
5129	56.45	5154	57.70	5179	58.95	5204	60.20	5229	61.45	5254	62.70	5279	63.95	5304	65.20	5329	66.45
5130	56.50	5155	57.75	5180	59.00	5205	60.25	5230	61.50	5255	62.75	5280	64.00	5305	65.25	5330	66.50
5131	56.55	5156	57.80	5181	59.05	5206	60.30	5231	61.55	5256	62.80	5281	64.05	5306	65.30	5331	66.55
5132	56.60	5157	57.85	5182	59.10	5207	60.35	5232	61.60	5257	62.85	5282	64.10	5307	65.35	5332	66.60
5133	56.65	5158	57.90	5183	59.15	5208	60.40	5233	61.65	5258	62.90	5283	64.15	5308	65.40	5333	66.65
5134	56.70	5159	57.95	5184	59.20	5209	60.45	5234	61.70	5259	62.95	5284	64.20	5309	65.45	5334	66.70
5135	56.75	5160	58.00	5185	59.25	5210	60.50	5235	61.75	5260	63.00	5285	64.25	5310	65.50	5335	66.75
5136	56.80	5161	58.05	5186	59.30	5211	60.55	5236	61.80	5261	63.05	5286	64.30	5311	65.55	5336	66.80
5137	56.85	5162	58.10	5187	59.35	5212	60.60	5237	61.85	5262	63.10	5287	64.35	5312	65.60	5337	66.85
5138	56.90	5163	58.15	5188	59.40	5213	60.65	5238	61.90	5263	63.15	5288	64.40	5313	65.65	5338	66.90
5139	56.95	5164	58.20	5189	59.45	5214	60.70	5239	61.95	5264	63.20	5289	64.45	5314	65.70	5339	66.95
5140	57.00	5165	58.25	5190	59.50	5215	60.75	5240	62.00	5265	63.25	5290	64.50	5315	65.75	5340	67.00
5141	57.05	5166	58.30	5191	59.55	5216	60.80	5241	62.05	5266	63.30	5291	64.55	5316	65.80	5341	67.05
5142	57.10	5167	58.35	5192	59.60	5217	60.85	5242	62.10	5267	63.35	5292	64.60	5317	65.85	5342	67.10
5143	57.15	5168	58.40	5193	59.65	5218	60.90	5243	62.15	5268	63.40	5293	64.65	5318	65.90	5343	67.15
5144	57.20	5169	58.45	5194	59.70	5219	60.95	5244	62.20	5269	63.45	5294	64.70	5319	65.95	5344	67.20
5145	57.25	5170	58.50	5195	59.75	5220	61.00	5245	62.25	5270	63.50	5295	64.75	5320	66.00	5345	67.25
5146	57.30	5171	58.55	5196	59.80	5221	61.05	5246	62.30	5271	63.55	5296	64.80	5321	66.05	5346	67.30
5147	57.35	5172	58.60	5197	59.85	5222	61.10	5247	62.35	5272	63.60	5297	64.85	5322	66.10	5347	67.35
5148	57.40	5173	58.65	5198	59.90	5223	61.15	5248	62.40	5273	63.65	5298	64.90	5323	66.15	5348	67.40
5149	57.45	5174	58.70	5199	59.95	5224	61.20	5249	62.45	5274	63.70	5299	64.95	5324	66.20	5349	67.45

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
5350	67.50	5375	68.75	5400	70.00	5425	71.25	5450	72.50	5475	73.75	5500	75.00	5525	76.25	5550	77.50
5351	67.55	5376	68.80	5401	70.05	5426	71.30	5451	72.55	5476	73.80	5501	75.05	5526	76.30	5551	77.55
5352	67.60	5377	68.85	5402	70.10	5427	71.35	5452	72.60	5477	73.85	5502	75.10	5527	76.35	5552	77.60
5353	67.65	5378	68.90	5403	70.15	5428	71.40	5453	72.65	5478	73.90	5503	75.15	5528	76.40	5553	77.65
5354	67.70	5379	68.95	5404	70.20	5429	71.45	5454	72.70	5479	73.95	5504	75.20	5529	76.45	5554	77.70
5355	67.75	5380	69.00	5405	70.25	5430	71.50	5455	72.75	5480	74.00	5505	75.25	5530	76.50	5555	77.75
5356	67.80	5381	69.05	5406	70.30	5431	71.55	5456	72.80	5481	74.05	5506	75.30	5531	76.55	5556	77.80
5357	67.85	5382	69.10	5407	70.35	5432	71.60	5457	72.85	5482	74.10	5507	75.35	5532	76.60	5557	77.85
5358	67.90	5383	69.15	5408	70.40	5433	71.65	5458	72.90	5483	74.15	5508	75.40	5533	76.65	5558	77.90
5359	67.95	5384	69.20	5409	70.45	5434	71.70	5459	72.95	5484	74.20	5509	75.45	5534	76.70	5559	77.95
5360	68.00	5385	69.25	5410	70.50	5435	71.75	5460	73.00	5485	74.25	5510	75.50	5535	76.75	5560	78.00
5361	68.05	5386	69.30	5411	70.55	5436	71.80	5461	73.05	5486	74.30	5511	75.55	5536	76.80	5561	78.05
5362	68.10	5387	69.35	5412	70.60	5437	71.85	5462	73.10	5487	74.35	5512	75.60	5537	76.85	5562	78.10
5363	68.15	5388	69.40	5413	70.65	5438	71.90	5463	73.15	5488	74.40	5513	75.65	5538	76.90	5563	78.15
5364	68.20	5389	69.45	5414	70.70	5439	71.95	5464	73.20	5489	74.45	5514	75.70	5539	76.95	5564	78.20
5365	68.25	5390	69.50	5415	70.75	5440	72.00	5465	73.25	5490	74.50	5515	75.75	5540	77.00	5565	78.25
5366	68.30	5391	69.55	5416	70.80	5441	72.05	5466	73.30	5491	74.55	5516	75.80	5541	77.05	5566	78.30
5367	68.35	5392	69.60	5417	70.85	5442	72.10	5467	73.35	5492	74.60	5517	75.85	5542	77.10	5567	78.35
5368	68.40	5393	69.65	5418	70.90	5443	72.15	5468	73.40	5493	74.65	5518	75.90	5543	77.15	5568	78.40
5369	68.45	5394	69.70	5419	70.95	5444	72.20	5469	73.45	5494	74.70	5519	75.95	5544	77.20	5569	78.45
5370	68.50	5395	69.75	5420	71.00	5445	72.25	5470	73.50	5495	74.75	5520	76.00	5545	77.25	5570	78.50
5371	68.55	5396	69.80	5421	71.05	5446	72.30	5471	73.55	5496	74.80	5521	76.05	5546	77.30	5571	78.55
5372	68.60	5397	69.85	5422	71.10	5447	72.35	5472	73.60	5497	74.85	5522	76.10	5547	77.35	5572	78.60
5373	68.65	5398	69.90	5423	71.15	5448	72.40	5473	73.65	5498	74.90	5523	76.15	5548	77.40	5573	78.65
5374	68.70	5399	69.95	5424	71.20	5449	72.45	5474	73.70	5499	74.95	5524	76.20	5549	77.45	5574	78.70

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
5575	78.75	5600	80.00	5625	81.25	5650	82.50	5675	83.75	5700	85.00	5725	86.25	5750	87.50	5775	88.75
5576	78.80	5601	80.05	5626	81.30	5651	82.55	5676	83.80	5701	85.05	5726	86.30	5751	87.55	5776	88.80
5577	78.85	5602	80.10	5627	81.35	5652	82.60	5677	83.85	5702	85.10	5727	86.35	5752	87.60	5777	88.85
5578	78.90	5603	80.15	5628	81.40	5653	82.65	5678	83.90	5703	85.15	5728	86.40	5753	87.65	5778	88.90
5579	78.95	5604	80.20	5629	81.45	5654	82.70	5679	83.95	5704	85.20	5729	86.45	5754	87.70	5779	88.95
5580	79.00	5605	80.25	5630	81.50	5655	82.75	5680	84.00	5705	85.25	5730	86.50	5755	87.75	5780	89.00
5581	79.05	5606	80.30	5631	81.55	5656	82.80	5681	84.05	5706	85.30	5731	86.55	5756	87.80	5781	89.05
5582	79.10	5607	80.35	5632	81.60	5657	82.85	5682	84.10	5707	85.35	5732	86.60	5757	87.85	5782	89.10
5583	79.15	5608	80.40	5633	81.65	5658	82.90	5683	84.15	5708	85.40	5733	86.65	5758	87.90	5783	89.15
5584	79.20	5609	80.45	5634	81.70	5659	82.95	5684	84.20	5709	85.45	5734	86.70	5759	87.95	5784	89.20
5585	79.25	5610	80.50	5635	81.75	5660	83.00	5685	84.25	5710	85.50	5735	86.75	5760	88.00	5785	89.25
5586	79.30	5611	80.55	5636	81.80	5661	83.05	5686	84.30	5711	85.55	5736	86.80	5761	88.05	5786	89.30
5587	79.35	5612	80.60	5637	81.85	5662	83.10	5687	84.35	5712	85.60	5737	86.85	5762	88.10	5787	89.35
5588	79.40	5613	80.65	5638	81.90	5663	83.15	5688	84.40	5713	85.65	5738	86.90	5763	88.15	5788	89.40
5589	79.45	5614	80.70	5639	81.95	5664	83.20	5689	84.45	5714	85.70	5739	86.95	5764	88.20	5789	89.45
5590	79.50	5615	80.75	5640	82.00	5665	83.25	5690	84.50	5715	85.75	5740	87.00	5765	88.25	5790	89.50
5591	79.55	5616	80.80	5641	82.05	5666	83.30	5691	84.55	5716	85.80	5741	87.05	5766	88.30	5791	89.55
5592	79.60	5617	80.85	5642	82.10	5667	83.35	5692	84.60	5717	85.85	5742	87.10	5767	88.35	5792	89.60
5593	79.65	5618	80.90	5643	82.15	5668	83.40	5693	84.65	5718	85.90	5743	87.15	5768	88.40	5793	89.65
5594	79.70	5619	80.95	5644	82.20	5669	83.45	5694	84.70	5719	85.95	5744	87.20	5769	88.45	5794	89.70
5595	79.75	5620	81.00	5645	82.25	5670	83.50	5695	84.75	5720	86.00	5745	87.25	5770	88.50	5795	89.75
5596	79.80	5621	81.05	5646	82.30	5671	83.55	5696	84.80	5721	86.05	5746	87.30	5771	88.55	5796	89.80
5597	79.85	5622	81.10	5647	82.35	5672	83.60	5697	84.85	5722	86.10	5747	87.35	5772	88.60	5797	89.85
5598	79.90	5623	81.15	5648	82.40	5673	83.65	5698	84.90	5723	86.15	5748	87.40	5773	88.65	5798	89.90
5599	79.95	5624	81.20	5649	82.45	5674	83.70	5699	84.95	5724	86.20	5749	87.45	5774	88.70	5799	89.95

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
5800	90.00	5825	91.25	5850	92.50	5875	93.75	5900	95.00	5925	96.25	5950	97.50	5975	98.75	6000	100.00
5801	90.05	5826	91.30	5851	92.55	5876	93.80	5901	95.05	5926	96.30	5951	97.55	5976	98.80	6001	100.05
5802	90.10	5827	91.35	5852	92.60	5877	93.85	5902	95.10	5927	96.35	5952	97.60	5977	98.85	6002	100.10
5803	90.15	5828	91.40	5853	92.65	5878	93.90	5903	95.15	5928	96.40	5953	97.65	5978	98.90	6003	100.15
5804	90.20	5829	91.45	5854	92.70	5879	93.95	5904	95.20	5929	96.45	5954	97.70	5979	98.95	6004	100.20
5805	90.25	5830	91.50	5855	92.75	5880	94.00	5905	95.25	5930	96.50	5955	97.75	5980	99.00	6005	100.25
5806	90.30	5831	91.55	5856	92.80	5881	94.05	5906	95.30	5931	96.55	5956	97.80	5981	99.05	6006	100.30
5807	90.35	5832	91.60	5857	92.85	5882	94.10	5907	95.35	5932	96.60	5957	97.85	5982	99.10	6007	100.35
5808	90.40	5833	91.65	5858	92.90	5883	94.15	5908	95.40	5933	96.65	5958	97.90	5983	99.15	6008	100.40
5809	90.45	5834	91.70	5859	92.95	5884	94.20	5909	95.45	5934	96.70	5959	97.95	5984	99.20	6009	100.45
5810	90.50	5835	91.75	5860	93.00	5885	94.25	5910	95.50	5935	96.75	5960	98.00	5985	99.25	6010	100.50
5811	90.55	5836	91.80	5861	93.05	5886	94.30	5911	95.55	5936	96.80	5961	98.05	5986	99.30	6011	100.55
5812	90.60	5837	91.85	5862	93.10	5887	94.35	5912	95.60	5937	96.85	5962	98.10	5987	99.35	6012	100.60
5813	90.65	5838	91.90	5863	93.15	5888	94.40	5913	95.65	5938	96.90	5963	98.15	5988	99.40	6013	100.65
5814	90.70	5839	91.95	5864	93.20	5889	94.45	5914	95.70	5939	96.95	5964	98.20	5989	99.45	6014	100.70
5815	90.75	5840	92.00	5865	93.25	5890	94.50	5915	95.75	5940	97.00	5965	98.25	5990	99.50	6015	100.75
5816	90.80	5841	92.05	5866	93.30	5891	94.55	5916	95.80	5941	97.05	5966	98.30	5991	99.55	6016	100.80
5817	90.85	5842	92.10	5867	93.35	5892	94.60	5917	95.85	5942	97.10	5967	98.35	5992	99.60	6017	100.85
5818	90.90	5843	92.15	5868	93.40	5893	94.65	5918	95.90	5943	97.15	5968	98.40	5993	99.65	6018	100.90
5819	90.95	5844	92.20	5869	93.45	5894	94.70	5919	95.95	5944	97.20	5969	98.45	5994	99.70	6019	100.95
5820	91.00	5845	92.25	5870	93.50	5895	94.75	5920	96.00	5945	97.25	5970	98.50	5995	99.75	6020	101.00
5821	91.05	5846	92.30	5871	93.55	5896	94.80	5921	96.05	5946	97.30	5971	98.55	5996	99.80	6021	101.05
5822	91.10	5847	92.35	5872	93.60	5897	94.85	5922	96.10	5947	97.35	5972	98.60	5997	99.85	6022	101.10
5823	91.15	5848	92.40	5873	93.65	5898	94.90	5923	96.15	5948	97.40	5973	98.65	5998	99.90	6023	101.15
5824	91.20	5849	92.45	5874	93.70	5899	94.95	5924	96.20	5949	97.45	5974	98.70	5999	99.95	6024	101.20

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
6025	101.25	6050	102.50	6075	103.75	6100	105.00	6125	106.25	6150	107.50	6175	108.75	6200	110.00	6225	111.25
6026	101.30	6051	102.55	6076	103.80	6101	105.05	6126	106.30	6151	107.55	6176	108.80	6201	110.05	6226	111.30
6027	101.35	6052	102.60	6077	103.85	6102	105.10	6127	106.35	6152	107.60	6177	108.85	6202	110.10	6227	111.35
6028	101.40	6053	102.65	6078	103.90	6103	105.15	6128	106.40	6153	107.65	6178	108.90	6203	110.15	6228	111.40
6029	101.45	6054	102.70	6079	103.95	6104	105.20	6129	106.45	6154	107.70	6179	108.95	6204	110.20	6229	111.45
6030	101.50	6055	102.75	6080	104.00	6105	105.25	6130	106.50	6155	107.75	6180	109.00	6205	110.25	6230	111.50
6031	101.55	6056	102.80	6081	104.05	6106	105.30	6131	106.55	6156	107.80	6181	109.05	6206	110.30	6231	111.55
6032	101.60	6057	102.85	6082	104.10	6107	105.35	6132	106.60	6157	107.85	6182	109.10	6207	110.35	6232	111.60
6033	101.65	6058	102.90	6083	104.15	6108	105.40	6133	106.65	6158	107.90	6183	109.15	6208	110.40	6233	111.65
6034	101.70	6059	102.95	6084	104.20	6109	105.45	6134	106.70	6159	107.95	6184	109.20	6209	110.45	6234	111.70
6035	101.75	6060	103.00	6085	104.25	6110	105.50	6135	106.75	6160	108.00	6185	109.25	6210	110.50	6235	111.75
6036	101.80	6061	103.05	6086	104.30	6111	105.55	6136	106.80	6161	108.05	6186	109.30	6211	110.55	6236	111.80
6037	101.85	6062	103.10	6087	104.35	6112	105.60	6137	106.85	6162	108.10	6187	109.35	6212	110.60	6237	111.85
6038	101.90	6063	103.15	6088	104.40	6113	105.65	6138	106.90	6163	108.15	6188	109.40	6213	110.65	6238	111.90
6039	101.95	6064	103.20	6089	104.45	6114	105.70	6139	106.95	6164	108.20	6189	109.45	6214	110.70	6239	111.95
6040	102.00	6065	103.25	6090	104.50	6115	105.75	6140	107.00	6165	108.25	6190	109.50	6215	110.75	6240	112.00
6041	102.05	6066	103.30	6091	104.55	6116	105.80	6141	107.05	6166	108.30	6191	109.55	6216	110.80	6241	112.05
6042	102.10	6067	103.35	6092	104.60	6117	105.85	6142	107.10	6167	108.35	6192	109.60	6217	110.85	6242	112.10
6043	102.15	6068	103.40	6093	104.65	6118	105.90	6143	107.15	6168	108.40	6193	109.65	6218	110.90	6243	112.15
6044	102.20	6069	103.45	6094	104.70	6119	105.95	6144	107.20	6169	108.45	6194	109.70	6219	110.95	6244	112.20
6045	102.25	6070	103.50	6095	104.75	6120	106.00	6145	107.25	6170	108.50	6195	109.75	6220	111.00	6245	112.25
6046	102.30	6071	103.55	6096	104.80	6121	106.05	6146	107.30	6171	108.55	6196	109.80	6221	111.05	6246	112.30
6047	102.35	6072	103.60	6097	104.85	6122	106.10	6147	107.35	6172	108.60	6197	109.85	6222	111.10	6247	112.35
6048	102.40	6073	103.65	6098	104.90	6123	106.15	6148	107.40	6173	108.65	6198	109.90	6223	111.15	6248	112.40
6049	102.45	6074	103.70	6099	104.95	6124	106.20	6149	107.45	6174	108.70	6199	109.95	6224	111.20	6249	112.45

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
6250	112.50	6275	113.75	6300	115.00	6325	116.25	6350	117.50	6375	118.75	6400	120.00	6425	121.25	6450	122.50
6251	112.55	6276	113.80	6301	115.05	6326	116.30	6351	117.55	6376	118.80	6401	120.05	6426	121.30	6451	122.55
6252	112.60	6277	113.85	6302	115.10	6327	116.35	6352	117.60	6377	118.85	6402	120.10	6427	121.35	6452	122.60
6253	112.65	6278	113.90	6303	115.15	6328	116.40	6353	117.65	6378	118.90	6403	120.15	6428	121.40	6453	122.65
6254	112.70	6279	113.95	6304	115.20	6329	116.45	6354	117.70	6379	118.95	6404	120.20	6429	121.45	6454	122.70
6255	112.75	6280	114.00	6305	115.25	6330	116.50	6355	117.75	6380	119.00	6405	120.25	6430	121.50	6455	122.75
6256	112.80	6281	114.05	6306	115.30	6331	116.55	6356	117.80	6381	119.05	6406	120.30	6431	121.55	6456	122.80
6257	112.85	6282	114.10	6307	115.35	6332	116.60	6357	117.85	6382	119.10	6407	120.35	6432	121.60	6457	122.85
6258	112.90	6283	114.15	6308	115.40	6333	116.65	6358	117.90	6383	119.15	6408	120.40	6433	121.65	6458	122.90
6259	112.95	6284	114.20	6309	115.45	6334	116.70	6359	117.95	6384	119.20	6409	120.45	6434	121.70	6459	122.95
6260	113.00	6285	114.25	6310	115.50	6335	116.75	6360	118.00	6385	119.25	6410	120.50	6435	121.75	6460	123.00
6261	113.05	6286	114.30	6311	115.55	6336	116.80	6361	118.05	6386	119.30	6411	120.55	6436	121.80	6461	123.05
6262	113.10	6287	114.35	6312	115.60	6337	116.85	6362	118.10	6387	119.35	6412	120.60	6437	121.85	6462	123.10
6263	113.15	6288	114.40	6313	115.65	6338	116.90	6363	118.15	6388	119.40	6413	120.65	6438	121.90	6463	123.15
6264	113.20	6289	114.45	6314	115.70	6339	116.95	6364	118.20	6389	119.45	6414	120.70	6439	121.95	6464	123.20
6265	113.25	6290	114.50	6315	115.75	6340	117.00	6365	118.25	6390	119.50	6415	120.75	6440	122.00	6465	123.25
6266	113.30	6291	114.55	6316	115.80	6341	117.05	6366	118.30	6391	119.55	6416	120.80	6441	122.05	6466	123.30
6267	113.35	6292	114.60	6317	115.85	6342	117.10	6367	118.35	6392	119.60	6417	120.85	6442	122.10	6467	123.35
6268	113.40	6293	114.65	6318	115.90	6343	117.15	6368	118.40	6393	119.65	6418	120.90	6443	122.15	6468	123.40
6269	113.45	6294	114.70	6319	115.95	6344	117.20	6369	118.45	6394	119.70	6419	120.95	6444	122.20	6469	123.45
6270	113.50	6295	114.75	6320	116.00	6345	117.25	6370	118.50	6395	119.75	6420	121.00	6445	122.25	6470	123.50
6271	113.55	6296	114.80	6321	116.05	6346	117.30	6371	118.55	6396	119.80	6421	121.05	6446	122.30	6471	123.55
6272	113.60	6297	114.85	6322	116.10	6347	117.35	6372	118.60	6397	119.85	6422	121.10	6447	122.35	6472	123.60
6273	113.65	6298	114.90	6323	116.15	6348	117.40	6373	118.65	6398	119.90	6423	121.15	6448	122.40	6473	123.65
6274	113.70	6299	114.95	6324	116.20	6349	117.45	6374	118.70	6399	119.95	6424	121.20	6449	122.45	6474	123.70

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
6475	123.75	6500	125.00	6525	126.25	6550	127.50	6575	128.75	6600	130.00	6625	131.25	6650	132.50	6675	133.75
6476	123.80	6501	125.05	6526	126.30	6551	127.55	6576	128.80	6601	130.05	6626	131.30	6651	132.55	6676	133.80
6477	123.85	6502	125.10	6527	126.35	6552	127.60	6577	128.85	6602	130.10	6627	131.35	6652	132.60	6677	133.85
6478	123.90	6503	125.15	6528	126.40	6553	127.65	6578	128.90	6603	130.15	6628	131.40	6653	132.65	6678	133.90
6479	123.95	6504	125.20	6529	126.45	6554	127.70	6579	128.95	6604	130.20	6629	131.45	6654	132.70	6679	133.95
6480	124.00	6505	125.25	6530	126.50	6555	127.75	6580	129.00	6605	130.25	6630	131.50	6655	132.75	6680	134.00
6481	124.05	6506	125.30	6531	126.55	6556	127.80	6581	129.05	6606	130.30	6631	131.55	6656	132.80	6681	134.05
6482	124.10	6507	125.35	6532	126.60	6557	127.85	6582	129.10	6607	130.35	6632	131.60	6657	132.85	6682	134.10
6483	124.15	6508	125.40	6533	126.65	6558	127.90	6583	129.15	6608	130.40	6633	131.65	6658	132.90	6683	134.15
6484	124.20	6509	125.45	6534	126.70	6559	127.95	6584	129.20	6609	130.45	6634	131.70	6659	132.95	6684	134.20
6485	124.25	6510	125.50	6535	126.75	6560	128.00	6585	129.25	6610	130.50	6635	131.75	6660	133.00	6685	134.25
6486	124.30	6511	125.55	6536	126.80	6561	128.05	6586	129.30	6611	130.55	6636	131.80	6661	133.05	6686	134.30
6487	124.35	6512	125.60	6537	126.85	6562	128.10	6587	129.35	6612	130.60	6637	131.85	6662	133.10	6687	134.35
6488	124.40	6513	125.65	6538	126.90	6563	128.15	6588	129.40	6613	130.65	6638	131.90	6663	133.15	6688	134.40
6489	124.45	6514	125.70	6539	126.95	6564	128.20	6589	129.45	6614	130.70	6639	131.95	6664	133.20	6689	134.45
6490	124.50	6515	125.75	6540	127.00	6565	128.25	6590	129.50	6615	130.75	6640	132.00	6665	133.25	6690	134.50
6491	124.55	6516	125.80	6541	127.05	6566	128.30	6591	129.55	6616	130.80	6641	132.05	6666	133.30	6691	134.55
6492	124.60	6517	125.85	6542	127.10	6567	128.35	6592	129.60	6617	130.85	6642	132.10	6667	133.35	6692	134.60
6493	124.65	6518	125.90	6543	127.15	6568	128.40	6593	129.65	6618	130.90	6643	132.15	6668	133.40	6693	134.65
6494	124.70	6519	125.95	6544	127.20	6569	128.45	6594	129.70	6619	130.95	6644	132.20	6669	133.45	6694	134.70
6495	124.75	6520	126.00	6545	127.25	6570	128.50	6595	129.75	6620	131.00	6645	132.25	6670	133.50	6695	134.75
6496	124.80	6521	126.05	6546	127.30	6571	128.55	6596	129.80	6621	131.05	6646	132.30	6671	133.55	6696	134.80
6497	124.85	6522	126.10	6547	127.35	6572	128.60	6597	129.85	6622	131.10	6647	132.35	6672	133.60	6697	134.85
6498	124.90	6523	126.15	6548	127.40	6573	128.65	6598	129.90	6623	131.15	6648	132.40	6673	133.65	6698	134.90
6499	124.95	6524	126.20	6549	127.45	6574	128.70	6599	129.95	6624	131.20	6649	132.45	6674	133.70	6699	134.95

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
6700	135.00	6725	136.25	6750	137.50	6775	138.75	6800	140.00	6825	141.25	6850	142.50	6875	143.75	6900	145.00
6701	135.05	6726	136.30	6751	137.55	6776	138.80	6801	140.05	6826	141.30	6851	142.55	6876	143.80	6901	145.05
6702	135.10	6727	136.35	6752	137.60	6777	138.85	6802	140.10	6827	141.35	6852	142.60	6877	143.85	6902	145.10
6703	135.15	6728	136.40	6753	137.65	6778	138.90	6803	140.15	6828	141.40	6853	142.65	6878	143.90	6903	145.15
6704	135.20	6729	136.45	6754	137.70	6779	138.95	6804	140.20	6829	141.45	6854	142.70	6879	143.95	6904	145.20
6705	135.25	6730	136.50	6755	137.75	6780	139.00	6805	140.25	6830	141.50	6855	142.75	6880	144.00	6905	145.25
6706	135.30	6731	136.55	6756	137.80	6781	139.05	6806	140.30	6831	141.55	6856	142.80	6881	144.05	6906	145.30
6707	135.35	6732	136.60	6757	137.85	6782	139.10	6807	140.35	6832	141.60	6857	142.85	6882	144.10	6907	145.35
6708	135.40	6733	136.65	6758	137.90	6783	139.15	6808	140.40	6833	141.65	6858	142.90	6883	144.15	6908	145.40
6709	135.45	6734	136.70	6759	137.95	6784	139.20	6809	140.45	6834	141.70	6859	142.95	6884	144.20	6909	145.45
6710	135.50	6735	136.75	6760	138.00	6785	139.25	6810	140.50	6835	141.75	6860	143.00	6885	144.25	6910	145.50
6711	135.55	6736	136.80	6761	138.05	6786	139.30	6811	140.55	6836	141.80	6861	143.05	6886	144.30	6911	145.55
6712	135.60	6737	136.85	6762	138.10	6787	139.35	6812	140.60	6837	141.85	6862	143.10	6887	144.35	6912	145.60
6713	135.65	6738	136.90	6763	138.15	6788	139.40	6813	140.65	6838	141.90	6863	143.15	6888	144.40	6913	145.65
6714	135.70	6739	136.95	6764	138.20	6789	139.45	6814	140.70	6839	141.95	6864	143.20	6889	144.45	6914	145.70
6715	135.75	6740	137.00	6765	138.25	6790	139.50	6815	140.75	6840	142.00	6865	143.25	6890	144.50	6915	145.75
6716	135.80	6741	137.05	6766	138.30	6791	139.55	6816	140.80	6841	142.05	6866	143.30	6891	144.55	6916	145.80
6717	135.85	6742	137.10	6767	138.35	6792	139.60	6817	140.85	6842	142.10	6867	143.35	6892	144.60	6917	145.85
6718	135.90	6743	137.15	6768	138.40	6793	139.65	6818	140.90	6843	142.15	6868	143.40	6893	144.65	6918	145.90
6719	135.95	6744	137.20	6769	138.45	6794	139.70	6819	140.95	6844	142.20	6869	143.45	6894	144.70	6919	145.95
6720	136.00	6745	137.25	6770	138.50	6795	139.75	6820	141.00	6845	142.25	6870	143.50	6895	144.75	6920	146.00
6721	136.05	6746	137.30	6771	138.55	6796	139.80	6821	141.05	6846	142.30	6871	143.55	6896	144.80	6921	146.05
6722	136.10	6747	137.35	6772	138.60	6797	139.85	6822	141.10	6847	142.35	6872	143.60	6897	144.85	6922	146.10
6723	136.15	6748	137.40	6773	138.65	6798	139.90	6823	141.15	6848	142.40	6873	143.65	6898	144.90	6923	146.15
6724	136.20	6749	137.45	6774	138.70	6799	139.95	6824	141.20	6849	142.45	6874	143.70	6899	144.95	6924	146.20

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
6925	146.25	6950	147.50	6975	148.75	7000	150.00	7025	153.13	7050	156.25	7075	159.38	7100	162.50	7125	165.63
6926	146.30	6951	147.55	6976	148.80	7001	150.13	7026	153.25	7051	156.38	7076	159.50	7101	162.63	7126	165.75
6927	146.35	6952	147.60	6977	148.85	7002	150.25	7027	153.38	7052	156.50	7077	159.63	7102	162.75	7127	165.88
6928	146.40	6953	147.65	6978	148.90	7003	150.38	7028	153.50	7053	156.63	7078	159.75	7103	162.88	7128	166.00
6929	146.45	6954	147.70	6979	148.95	7004	150.50	7029	153.63	7054	156.75	7079	159.88	7104	163.00	7129	166.13
6930	146.50	6955	147.75	6980	149.00	7005	150.63	7030	153.75	7055	156.88	7080	160.00	7105	163.13	7130	166.25
6931	146.55	6956	147.80	6981	149.05	7006	150.75	7031	153.88	7056	157.00	7081	160.13	7106	163.25	7131	166.38
6932	146.60	6957	147.85	6982	149.10	7007	150.88	7032	154.00	7057	157.13	7082	160.25	7107	163.38	7132	166.50
6933	146.65	6958	147.90	6983	149.15	7008	151.00	7033	154.13	7058	157.25	7083	160.38	7108	163.50	7133	166.63
6934	146.70	6959	147.95	6984	149.20	7009	151.13	7034	154.25	7059	157.38	7084	160.50	7109	163.63	7134	166.75
6935	146.75	6960	148.00	6985	149.25	7010	151.25	7035	154.38	7060	157.50	7085	160.63	7110	163.75	7135	166.88
6936	146.80	6961	148.05	6986	149.30	7011	151.38	7036	154.50	7061	157.63	7086	160.75	7111	163.88	7136	167.00
6937	146.85	6962	148.10	6987	149.35	7012	151.50	7037	154.63	7062	157.75	7087	160.88	7112	164.00	7137	167.13
6938	146.90	6963	148.15	6988	149.40	7013	151.63	7038	154.75	7063	157.88	7088	161.00	7113	164.13	7138	167.25
6939	146.95	6964	148.20	6989	149.45	7014	151.75	7039	154.88	7064	158.00	7089	161.13	7114	164.25	7139	167.38
6940	147.00	6965	148.25	6990	149.50	7015	151.88	7040	155.00	7065	158.13	7090	161.25	7115	164.38	7140	167.50
6941	147.05	6966	148.30	6991	149.55	7016	152.00	7041	155.13	7066	158.25	7091	161.38	7116	164.50	7141	167.63
6942	147.10	6967	148.35	6992	149.60	7017	152.13	7042	155.25	7067	158.38	7092	161.50	7117	164.63	7142	167.75
6943	147.15	6968	148.40	6993	149.65	7018	152.25	7043	155.38	7068	158.50	7093	161.63	7118	164.75	7143	167.88
6944	147.20	6969	148.45	6994	149.70	7019	152.38	7044	155.50	7069	158.63	7094	161.75	7119	164.88	7144	168.00
6945	147.25	6970	148.50	6995	149.75	7020	152.50	7045	155.63	7070	158.75	7095	161.88	7120	165.00	7145	168.13
6946	147.30	6971	148.55	6996	149.80	7021	152.63	7046	155.75	7071	158.88	7096	162.00	7121	165.13	7146	168.25
6947	147.35	6972	148.60	6997	149.85	7022	152.75	7047	155.88	7072	159.00	7097	162.13	7122	165.25	7147	168.38
6948	147.40	6973	148.65	6998	149.90	7023	152.88	7048	156.00	7073	159.13	7098	162.25	7123	165.38	7148	168.50
6949	147.45	6974	148.70	6999	149.95	7024	153.00	7049	156.13	7074	159.25	7099	162.38	7124	165.50	7149	168.63

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
7150	168.75	7175	171.88	7200	175.00	7225	178.13	7250	181.25	7275	184.38	7300	187.50	7325	190.63	7350	193.75
7151	168.88	7176	172.00	7201	175.13	7226	178.25	7251	181.38	7276	184.50	7301	187.63	7326	190.75	7351	193.88
7152	169.00	7177	172.13	7202	175.25	7227	178.38	7252	181.50	7277	184.63	7302	187.75	7327	190.88	7352	194.00
7153	169.13	7178	172.25	7203	175.38	7228	178.50	7253	181.63	7278	184.75	7303	187.88	7328	191.00	7353	194.13
7154	169.25	7179	172.38	7204	175.50	7229	178.63	7254	181.75	7279	184.88	7304	188.00	7329	191.13	7354	194.25
7155	169.38	7180	172.50	7205	175.63	7230	178.75	7255	181.88	7280	185.00	7305	188.13	7330	191.25	7355	194.38
7156	169.50	7181	172.63	7206	175.75	7231	178.88	7256	182.00	7281	185.13	7306	188.25	7331	191.38	7356	194.50
7157	169.63	7182	172.75	7207	175.88	7232	179.00	7257	182.13	7282	185.25	7307	188.38	7332	191.50	7357	194.63
7158	169.75	7183	172.88	7208	176.00	7233	179.13	7258	182.25	7283	185.38	7308	188.50	7333	191.63	7358	194.75
7159	169.88	7184	173.00	7209	176.13	7234	179.25	7259	182.38	7284	185.50	7309	188.63	7334	191.75	7359	194.88
7160	170.00	7185	173.13	7210	176.25	7235	179.38	7260	182.50	7285	185.63	7310	188.75	7335	191.88	7360	195.00
7161	170.13	7186	173.25	7211	176.38	7236	179.50	7261	182.63	7286	185.75	7311	188.88	7336	192.00	7361	195.13
7162	170.25	7187	173.38	7212	176.50	7237	179.63	7262	182.75	7287	185.88	7312	189.00	7337	192.13	7362	195.25
7163	170.38	7188	173.50	7213	176.63	7238	179.75	7263	182.88	7288	186.00	7313	189.13	7338	192.25	7363	195.38
7164	170.50	7189	173.63	7214	176.75	7239	179.88	7264	183.00	7289	186.13	7314	189.25	7339	192.38	7364	195.50
7165	170.63	7190	173.75	7215	176.88	7240	180.00	7265	183.13	7290	186.25	7315	189.38	7340	192.50	7365	195.63
7166	170.75	7191	173.88	7216	177.00	7241	180.13	7266	183.25	7291	186.38	7316	189.50	7341	192.63	7366	195.75
7167	170.88	7192	174.00	7217	177.13	7242	180.25	7267	183.38	7292	186.50	7317	189.63	7342	192.75	7367	195.88
7168	171.00	7193	174.13	7218	177.25	7243	180.38	7268	183.50	7293	186.63	7318	189.75	7343	192.88	7368	196.00
7169	171.13	7194	174.25	7219	177.38	7244	180.50	7269	183.63	7294	186.75	7319	189.88	7344	193.00	7369	196.13
7170	171.25	7195	174.38	7220	177.50	7245	180.63	7270	183.75	7295	186.88	7320	190.00	7345	193.13	7370	196.25
7171	171.38	7196	174.50	7221	177.63	7246	180.75	7271	183.88	7296	187.00	7321	190.13	7346	193.25	7371	196.38
7172	171.50	7197	174.63	7222	177.75	7247	180.88	7272	184.00	7297	187.13	7322	190.25	7347	193.38	7372	196.50
7173	171.63	7198	174.75	7223	177.88	7248	181.00	7273	184.13	7298	187.25	7323	190.38	7348	193.50	7373	196.63
7174	171.75	7199	174.88	7224	178.00	7249	181.13	7274	184.25	7299	187.38	7324	190.50	7349	193.63	7374	196.75

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
7375	196.88	7400	200.00	7425	203.13	7450	206.25	7475	209.38	7500	212.50	7525	215.63	7550	218.75	7575	221.88
7376	197.00	7401	200.13	7426	203.25	7451	206.38	7476	209.50	7501	212.63	7526	215.75	7551	218.88	7576	222.00
7377	197.13	7402	200.25	7427	203.38	7452	206.50	7477	209.63	7502	212.75	7527	215.88	7552	219.00	7577	222.13
7378	197.25	7403	200.38	7428	203.50	7453	206.63	7478	209.75	7503	212.88	7528	216.00	7553	219.13	7578	222.25
7379	197.38	7404	200.50	7429	203.63	7454	206.75	7479	209.88	7504	213.00	7529	216.13	7554	219.25	7579	222.38
7380	197.50	7405	200.63	7430	203.75	7455	206.88	7480	210.00	7505	213.13	7530	216.25	7555	219.38	7580	222.50
7381	197.63	7406	200.75	7431	203.88	7456	207.00	7481	210.13	7506	213.25	7531	216.38	7556	219.50	7581	222.63
7382	197.75	7407	200.88	7432	204.00	7457	207.13	7482	210.25	7507	213.38	7532	216.50	7557	219.63	7582	222.75
7383	197.88	7408	201.00	7433	204.13	7458	207.25	7483	210.38	7508	213.50	7533	216.63	7558	219.75	7583	222.88
7384	198.00	7409	201.13	7434	204.25	7459	207.38	7484	210.50	7509	213.63	7534	216.75	7559	219.88	7584	223.00
7385	198.13	7410	201.25	7435	204.38	7460	207.50	7485	210.63	7510	213.75	7535	216.88	7560	220.00	7585	223.13
7386	198.25	7411	201.38	7436	204.50	7461	207.63	7486	210.75	7511	213.88	7536	217.00	7561	220.13	7586	223.25
7387	198.38	7412	201.50	7437	204.63	7462	207.75	7487	210.88	7512	214.00	7537	217.13	7562	220.25	7587	223.38
7388	198.50	7413	201.63	7438	204.75	7463	207.88	7488	211.00	7513	214.13	7538	217.25	7563	220.38	7588	223.50
7389	198.63	7414	201.75	7439	204.88	7464	208.00	7489	211.13	7514	214.25	7539	217.38	7564	220.50	7589	223.63
7390	198.75	7415	201.88	7440	205.00	7465	208.13	7490	211.25	7515	214.38	7540	217.50	7565	220.63	7590	223.75
7391	198.88	7416	202.00	7441	205.13	7466	208.25	7491	211.38	7516	214.50	7541	217.63	7566	220.75	7591	223.88
7392	199.00	7417	202.13	7442	205.25	7467	208.38	7492	211.50	7517	214.63	7542	217.75	7567	220.88	7592	224.00
7393	199.13	7418	202.25	7443	205.38	7468	208.50	7493	211.63	7518	214.75	7543	217.88	7568	221.00	7593	224.13
7394	199.25	7419	202.38	7444	205.50	7469	208.63	7494	211.75	7519	214.88	7544	218.00	7569	221.13	7594	224.25
7395	199.38	7420	202.50	7445	205.63	7470	208.75	7495	211.88	7520	215.00	7545	218.13	7570	221.25	7595	224.38
7396	199.50	7421	202.63	7446	205.75	7471	208.88	7496	212.00	7521	215.13	7546	218.25	7571	221.38	7596	224.50
7397	199.63	7422	202.75	7447	205.88	7472	209.00	7497	212.13	7522	215.25	7547	218.38	7572	221.50	7597	224.63
7398	199.75	7423	202.88	7448	206.00	7473	209.13	7498	212.25	7523	215.38	7548	218.50	7573	221.63	7598	224.75
7399	199.88	7424	203.00	7449	206.13	7474	209.25	7499	212.38	7524	215.50	7549	218.63	7574	221.75	7599	224.88

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
7600	225.00	7625	228.13	7650	231.25	7675	234.38	7700	237.50	7725	240.63	7750	243.75	7775	246.88	7800	250.00
7601	225.13	7626	228.25	7651	231.38	7676	234.50	7701	237.63	7726	240.75	7751	243.88	7776	247.00	7801	250.13
7602	225.25	7627	228.38	7652	231.50	7677	234.63	7702	237.75	7727	240.88	7752	244.00	7777	247.13	7802	250.25
7603	225.38	7628	228.50	7653	231.63	7678	234.75	7703	237.88	7728	241.00	7753	244.13	7778	247.25	7803	250.38
7604	225.50	7629	228.63	7654	231.75	7679	234.88	7704	238.00	7729	241.13	7754	244.25	7779	247.38	7804	250.50
7605	225.63	7630	228.75	7655	231.88	7680	235.00	7705	238.13	7730	241.25	7755	244.38	7780	247.50	7805	250.63
7606	225.75	7631	228.88	7656	232.00	7681	235.13	7706	238.25	7731	241.38	7756	244.50	7781	247.63	7806	250.75
7607	225.88	7632	229.00	7657	232.13	7682	235.25	7707	238.38	7732	241.50	7757	244.63	7782	247.75	7807	250.88
7608	226.00	7633	229.13	7658	232.25	7683	235.38	7708	238.50	7733	241.63	7758	244.75	7783	247.88	7808	251.00
7609	226.13	7634	229.25	7659	232.38	7684	235.50	7709	238.63	7734	241.75	7759	244.88	7784	248.00	7809	251.13
7610	226.25	7635	229.38	7660	232.50	7685	235.63	7710	238.75	7735	241.88	7760	245.00	7785	248.13	7810	251.25
7611	226.38	7636	229.50	7661	232.63	7686	235.75	7711	238.88	7736	242.00	7761	245.13	7786	248.25	7811	251.38
7612	226.50	7637	229.63	7662	232.75	7687	235.88	7712	239.00	7737	242.13	7762	245.25	7787	248.38	7812	251.50
7613	226.63	7638	229.75	7663	232.88	7688	236.00	7713	239.13	7738	242.25	7763	245.38	7788	248.50	7813	251.63
7614	226.75	7639	229.88	7664	233.00	7689	236.13	7714	239.25	7739	242.38	7764	245.50	7789	248.63	7814	251.75
7615	226.88	7640	230.00	7665	233.13	7690	236.25	7715	239.38	7740	242.50	7765	245.63	7790	248.75	7815	251.88
7616	227.00	7641	230.13	7666	233.25	7691	236.38	7716	239.50	7741	242.63	7766	245.75	7791	248.88	7816	252.00
7617	227.13	7642	230.25	7667	233.38	7692	236.50	7717	239.63	7742	242.75	7767	245.88	7792	249.00	7817	252.13
7618	227.25	7643	230.38	7668	233.50	7693	236.63	7718	239.75	7743	242.88	7768	246.00	7793	249.13	7818	252.25
7619	227.38	7644	230.50	7669	233.63	7694	236.75	7719	239.88	7744	243.00	7769	246.13	7794	249.25	7819	252.38
7620	227.50	7645	230.63	7670	233.75	7695	236.88	7720	240.00	7745	243.13	7770	246.25	7795	249.38	7820	252.50
7621	227.63	7646	230.75	7671	233.88	7696	237.00	7721	240.13	7746	243.25	7771	246.38	7796	249.50	7821	252.63
7622	227.75	7647	230.88	7672	234.00	7697	237.13	7722	240.25	7747	243.38	7772	246.50	7797	249.63	7822	252.75
7623	227.88	7648	231.00	7673	234.13	7698	237.25	7723	240.38	7748	243.50	7773	246.63	7798	249.75	7823	252.88
7624	228.00	7649	231.13	7674	234.25	7699	237.38	7724	240.50	7749	243.63	7774	246.75	7799	249.88	7824	253.00

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
7825	253.13	7850	256.25	7875	259.38	7900	262.50	7925	265.63	7950	268.75	7975	271.88	8000	275.00	8025	278.13
7826	253.25	7851	256.38	7876	259.50	7901	262.63	7926	265.75	7951	268.88	7976	272.00	8001	275.13	8026	278.25
7827	253.38	7852	256.50	7877	259.63	7902	262.75	7927	265.88	7952	269.00	7977	272.13	8002	275.25	8027	278.38
7828	253.50	7853	256.63	7878	259.75	7903	262.88	7928	266.00	7953	269.13	7978	272.25	8003	275.38	8028	278.50
7829	253.63	7854	256.75	7879	259.88	7904	263.00	7929	266.13	7954	269.25	7979	272.38	8004	275.50	8029	278.63
7830	253.75	7855	256.88	7880	260.00	7905	263.13	7930	266.25	7955	269.38	7980	272.50	8005	275.63	8030	278.75
7831	253.88	7856	257.00	7881	260.13	7906	263.25	7931	266.38	7956	269.50	7981	272.63	8006	275.75	8031	278.88
7832	254.00	7857	257.13	7882	260.25	7907	263.38	7932	266.50	7957	269.63	7982	272.75	8007	275.88	8032	279.00
7833	254.13	7858	257.25	7883	260.38	7908	263.50	7933	266.63	7958	269.75	7983	272.88	8008	276.00	8033	279.13
7834	254.25	7859	257.38	7884	260.50	7909	263.63	7934	266.75	7959	269.88	7984	273.00	8009	276.13	8034	279.25
7835	254.38	7860	257.50	7885	260.63	7910	263.75	7935	266.88	7960	270.00	7985	273.13	8010	276.25	8035	279.38
7836	254.50	7861	257.63	7886	260.75	7911	263.88	7936	267.00	7961	270.13	7986	273.25	8011	276.38	8036	279.50
7837	254.63	7862	257.75	7887	260.88	7912	264.00	7937	267.13	7962	270.25	7987	273.38	8012	276.50	8037	279.63
7838	254.75	7863	257.88	7888	261.00	7913	264.13	7938	267.25	7963	270.38	7988	273.50	8013	276.63	8038	279.75
7839	254.88	7864	258.00	7889	261.13	7914	264.25	7939	267.38	7964	270.50	7989	273.63	8014	276.75	8039	279.88
7840	255.00	7865	258.13	7890	261.25	7915	264.38	7940	267.50	7965	270.63	7990	273.75	8015	276.88	8040	280.00
7841	255.13	7866	258.25	7891	261.38	7916	264.50	7941	267.63	7966	270.75	7991	273.88	8016	277.00	8041	280.13
7842	255.25	7867	258.38	7892	261.50	7917	264.63	7942	267.75	7967	270.88	7992	274.00	8017	277.13	8042	280.25
7843	255.38	7868	258.50	7893	261.63	7918	264.75	7943	267.88	7968	271.00	7993	274.13	8018	277.25	8043	280.38
7844	255.50	7869	258.63	7894	261.75	7919	264.88	7944	268.00	7969	271.13	7994	274.25	8019	277.38	8044	280.50
7845	255.63	7870	258.75	7895	261.88	7920	265.00	7945	268.13	7970	271.25	7995	274.38	8020	277.50	8045	280.63
7846	255.75	7871	258.88	7896	262.00	7921	265.13	7946	268.25	7971	271.38	7996	274.50	8021	277.63	8046	280.75
7847	255.88	7872	259.00	7897	262.13	7922	265.25	7947	268.38	7972	271.50	7997	274.63	8022	277.75	8047	280.88
7848	256.00	7873	259.13	7898	262.25	7923	265.38	7948	268.50	7973	271.63	7998	274.75	8023	277.88	8048	281.00
7849	256.13	7874	259.25	7899	262.38	7924	265.50	7949	268.63	7974	271.75	7999	274.88	8024	278.00	8049	281.13

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
8050	281.25	8075	284.38	8100	287.50	8125	290.63	8150	293.75	8175	296.88	8200	300.00	8225	303.13	8250	306.25
8051	281.38	8076	284.50	8101	287.63	8126	290.75	8151	293.88	8176	297.00	8201	300.13	8226	303.25	8251	306.38
8052	281.50	8077	284.63	8102	287.75	8127	290.88	8152	294.00	8177	297.13	8202	300.25	8227	303.38	8252	306.50
8053	281.63	8078	284.75	8103	287.88	8128	291.00	8153	294.13	8178	297.25	8203	300.38	8228	303.50	8253	306.63
8054	281.75	8079	284.88	8104	288.00	8129	291.13	8154	294.25	8179	297.38	8204	300.50	8229	303.63	8254	306.75
8055	281.88	8080	285.00	8105	288.13	8130	291.25	8155	294.38	8180	297.50	8205	300.63	8230	303.75	8255	306.88
8056	282.00	8081	285.13	8106	288.25	8131	291.38	8156	294.50	8181	297.63	8206	300.75	8231	303.88	8256	307.00
8057	282.13	8082	285.25	8107	288.38	8132	291.50	8157	294.63	8182	297.75	8207	300.88	8232	304.00	8257	307.13
8058	282.25	8083	285.38	8108	288.50	8133	291.63	8158	294.75	8183	297.88	8208	301.00	8233	304.13	8258	307.25
8059	282.38	8084	285.50	8109	288.63	8134	291.75	8159	294.88	8184	298.00	8209	301.13	8234	304.25	8259	307.38
8060	282.50	8085	285.63	8110	288.75	8135	291.88	8160	295.00	8185	298.13	8210	301.25	8235	304.38	8260	307.50
8061	282.63	8086	285.75	8111	288.88	8136	292.00	8161	295.13	8186	298.25	8211	301.38	8236	304.50	8261	307.63
8062	282.75	8087	285.88	8112	289.00	8137	292.13	8162	295.25	8187	298.38	8212	301.50	8237	304.63	8262	307.75
8063	282.88	8088	286.00	8113	289.13	8138	292.25	8163	295.38	8188	298.50	8213	301.63	8238	304.75	8263	307.88
8064	283.00	8089	286.13	8114	289.25	8139	292.38	8164	295.50	8189	298.63	8214	301.75	8239	304.88	8264	308.00
8065	283.13	8090	286.25	8115	289.38	8140	292.50	8165	295.63	8190	298.75	8215	301.88	8240	305.00	8265	308.13
8066	283.25	8091	286.38	8116	289.50	8141	292.63	8166	295.75	8191	298.88	8216	302.00	8241	305.13	8266	308.25
8067	283.38	8092	286.50	8117	289.63	8142	292.75	8167	295.88	8192	299.00	8217	302.13	8242	305.25	8267	308.38
8068	283.50	8093	286.63	8118	289.75	8143	292.88	8168	296.00	8193	299.13	8218	302.25	8243	305.38	8268	308.50
8069	283.63	8094	286.75	8119	289.88	8144	293.00	8169	296.13	8194	299.25	8219	302.38	8244	305.50	8269	308.63
8070	283.75	8095	286.88	8120	290.00	8145	293.13	8170	296.25	8195	299.38	8220	302.50	8245	305.63	8270	308.75
8071	283.88	8096	287.00	8121	290.13	8146	293.25	8171	296.38	8196	299.50	8221	302.63	8246	305.75	8271	308.88
8072	284.00	8097	287.13	8122	290.25	8147	293.38	8172	296.50	8197	299.63	8222	302.75	8247	305.88	8272	309.00
8073	284.13	8098	287.25	8123	290.38	8148	293.50	8173	296.63	8198	299.75	8223	302.88	8248	306.00	8273	309.13
8074	284.25	8099	287.38	8124	290.50	8149	293.63	8174	296.75	8199	299.88	8224	303.00	8249	306.13	8274	309.25

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
8275	309.38	8300	312.50	8325	315.63	8350	318.75	8375	321.88	8400	325.00	8425	328.13	8450	331.25	8475	334.38
8276	309.50	8301	312.63	8326	315.75	8351	318.88	8376	322.00	8401	325.13	8426	328.25	8451	331.38	8476	334.50
8277	309.63	8302	312.75	8327	315.88	8352	319.00	8377	322.13	8402	325.25	8427	328.38	8452	331.50	8477	334.63
8278	309.75	8303	312.88	8328	316.00	8353	319.13	8378	322.25	8403	325.38	8428	328.50	8453	331.63	8478	334.75
8279	309.88	8304	313.00	8329	316.13	8354	319.25	8379	322.38	8404	325.50	8429	328.63	8454	331.75	8479	334.88
8280	310.00	8305	313.13	8330	316.25	8355	319.38	8380	322.50	8405	325.63	8430	328.75	8455	331.88	8480	335.00
8281	310.13	8306	313.25	8331	316.38	8356	319.50	8381	322.63	8406	325.75	8431	328.88	8456	332.00	8481	335.13
8282	310.25	8307	313.38	8332	316.50	8357	319.63	8382	322.75	8407	325.88	8432	329.00	8457	332.13	8482	335.25
8283	310.38	8308	313.50	8333	316.63	8358	319.75	8383	322.88	8408	326.00	8433	329.13	8458	332.25	8483	335.38
8284	310.50	8309	313.63	8334	316.75	8359	319.88	8384	323.00	8409	326.13	8434	329.25	8459	332.38	8484	335.50
8285	310.63	8310	313.75	8335	316.88	8360	320.00	8385	323.13	8410	326.25	8435	329.38	8460	332.50	8485	335.63
8286	310.75	8311	313.88	8336	317.00	8361	320.13	8386	323.25	8411	326.38	8436	329.50	8461	332.63	8486	335.75
8287	310.88	8312	314.00	8337	317.13	8362	320.25	8387	323.38	8412	326.50	8437	329.63	8462	332.75	8487	335.88
8288	311.00	8313	314.13	8338	317.25	8363	320.38	8388	323.50	8413	326.63	8438	329.75	8463	332.88	8488	336.00
8289	311.13	8314	314.25	8339	317.38	8364	320.50	8389	323.63	8414	326.75	8439	329.88	8464	333.00	8489	336.13
8290	311.25	8315	314.38	8340	317.50	8365	320.63	8390	323.75	8415	326.88	8440	330.00	8465	333.13	8490	336.25
8291	311.38	8316	314.50	8341	317.63	8366	320.75	8391	323.88	8416	327.00	8441	330.13	8466	333.25	8491	336.38
8292	311.50	8317	314.63	8342	317.75	8367	320.88	8392	324.00	8417	327.13	8442	330.25	8467	333.38	8492	336.50
8293	311.63	8318	314.75	8343	317.88	8368	321.00	8393	324.13	8418	327.25	8443	330.38	8468	333.50	8493	336.63
8294	311.75	8319	314.88	8344	318.00	8369	321.13	8394	324.25	8419	327.38	8444	330.50	8469	333.63	8494	336.75
8295	311.88	8320	315.00	8345	318.13	8370	321.25	8395	324.38	8420	327.50	8445	330.63	8470	333.75	8495	336.88
8296	312.00	8321	315.13	8346	318.25	8371	321.38	8396	324.50	8421	327.63	8446	330.75	8471	333.88	8496	337.00
8297	312.13	8322	315.25	8347	318.38	8372	321.50	8397	324.63	8422	327.75	8447	330.88	8472	334.00	8497	337.13
8298	312.25	8323	315.38	8348	318.50	8373	321.63	8398	324.75	8423	327.88	8448	331.00	8473	334.13	8498	337.25
8299	312.38	8324	315.50	8349	318.63	8374	321.75	8399	324.88	8424	328.00	8449	331.13	8474	334.25	8499	337.38

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
8500	337.50	8525	340.63	8550	343.75	8575	346.88	8600	350.00	8625	353.13	8650	356.25	8675	359.38	8700	362.50
8501	337.63	8526	340.75	8551	343.88	8576	347.00	8601	350.13	8626	353.25	8651	356.38	8676	359.50	8701	362.63
8502	337.75	8527	340.88	8552	344.00	8577	347.13	8602	350.25	8627	353.38	8652	356.50	8677	359.63	8702	362.75
8503	337.88	8528	341.00	8553	344.13	8578	347.25	8603	350.38	8628	353.50	8653	356.63	8678	359.75	8703	362.88
8504	338.00	8529	341.13	8554	344.25	8579	347.38	8604	350.50	8629	353.63	8654	356.75	8679	359.88	8704	363.00
8505	338.13	8530	341.25	8555	344.38	8580	347.50	8605	350.63	8630	353.75	8655	356.88	8680	360.00	8705	363.13
8506	338.25	8531	341.38	8556	344.50	8581	347.63	8606	350.75	8631	353.88	8656	357.00	8681	360.13	8706	363.25
8507	338.38	8532	341.50	8557	344.63	8582	347.75	8607	350.88	8632	354.00	8657	357.13	8682	360.25	8707	363.38
8508	338.50	8533	341.63	8558	344.75	8583	347.88	8608	351.00	8633	354.13	8658	357.25	8683	360.38	8708	363.50
8509	338.63	8534	341.75	8559	344.88	8584	348.00	8609	351.13	8634	354.25	8659	357.38	8684	360.50	8709	363.63
8510	338.75	8535	341.88	8560	345.00	8585	348.13	8610	351.25	8635	354.38	8660	357.50	8685	360.63	8710	363.75
8511	338.88	8536	342.00	8561	345.13	8586	348.25	8611	351.38	8636	354.50	8661	357.63	8686	360.75	8711	363.88
8512	339.00	8537	342.13	8562	345.25	8587	348.38	8612	351.50	8637	354.63	8662	357.75	8687	360.88	8712	364.00
8513	339.13	8538	342.25	8563	345.38	8588	348.50	8613	351.63	8638	354.75	8663	357.88	8688	361.00	8713	364.13
8514	339.25	8539	342.38	8564	345.50	8589	348.63	8614	351.75	8639	354.88	8664	358.00	8689	361.13	8714	364.25
8515	339.38	8540	342.50	8565	345.63	8590	348.75	8615	351.88	8640	355.00	8665	358.13	8690	361.25	8715	364.38
8516	339.50	8541	342.63	8566	345.75	8591	348.88	8616	352.00	8641	355.13	8666	358.25	8691	361.38	8716	364.50
8517	339.63	8542	342.75	8567	345.88	8592	349.00	8617	352.13	8642	355.25	8667	358.38	8692	361.50	8717	364.63
8518	339.75	8543	342.88	8568	346.00	8593	349.13	8618	352.25	8643	355.38	8668	358.50	8693	361.63	8718	364.75
8519	339.88	8544	343.00	8569	346.13	8594	349.25	8619	352.38	8644	355.50	8669	358.63	8694	361.75	8719	364.88
8520	340.00	8545	343.13	8570	346.25	8595	349.38	8620	352.50	8645	355.63	8670	358.75	8695	361.88	8720	365.00
8521	340.13	8546	343.25	8571	346.38	8596	349.50	8621	352.63	8646	355.75	8671	358.88	8696	362.00	8721	365.13
8522	340.25	8547	343.38	8572	346.50	8597	349.63	8622	352.75	8647	355.88	8672	359.00	8697	362.13	8722	365.25
8523	340.38	8548	343.50	8573	346.63	8598	349.75	8623	352.88	8648	356.00	8673	359.13	8698	362.25	8723	365.38
8524	340.50	8549	343.63	8574	346.75	8599	349.88	8624	353.00	8649	356.13	8674	359.25	8699	362.38	8724	365.50

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
8725	365.63	8750	368.75	8775	371.88	8800	375.00	8825	378.13	8850	381.25	8875	384.38	8900	387.50	8925	390.63
8726	365.75	8751	368.88	8776	372.00	8801	375.13	8826	378.25	8851	381.38	8876	384.50	8901	387.63	8926	390.75
8727	365.88	8752	369.00	8777	372.13	8802	375.25	8827	378.38	8852	381.50	8877	384.63	8902	387.75	8927	390.88
8728	366.00	8753	369.13	8778	372.25	8803	375.38	8828	378.50	8853	381.63	8878	384.75	8903	387.88	8928	391.00
8729	366.13	8754	369.25	8779	372.38	8804	375.50	8829	378.63	8854	381.75	8879	384.88	8904	388.00	8929	391.13
8730	366.25	8755	369.38	8780	372.50	8805	375.63	8830	378.75	8855	381.88	8880	385.00	8905	388.13	8930	391.25
8731	366.38	8756	369.50	8781	372.63	8806	375.75	8831	378.88	8856	382.00	8881	385.13	8906	388.25	8931	391.38
8732	366.50	8757	369.63	8782	372.75	8807	375.88	8832	379.00	8857	382.13	8882	385.25	8907	388.38	8932	391.50
8733	366.63	8758	369.75	8783	372.88	8808	376.00	8833	379.13	8858	382.25	8883	385.38	8908	388.50	8933	391.63
8734	366.75	8759	369.88	8784	373.00	8809	376.13	8834	379.25	8859	382.38	8884	385.50	8909	388.63	8934	391.75
8735	366.88	8760	370.00	8785	373.13	8810	376.25	8835	379.38	8860	382.50	8885	385.63	8910	388.75	8935	391.88
8736	367.00	8761	370.13	8786	373.25	8811	376.38	8836	379.50	8861	382.63	8886	385.75	8911	388.88	8936	392.00
8737	367.13	8762	370.25	8787	373.38	8812	376.50	8837	379.63	8862	382.75	8887	385.88	8912	389.00	8937	392.13
8738	367.25	8763	370.38	8788	373.50	8813	376.63	8838	379.75	8863	382.88	8888	386.00	8913	389.13	8938	392.25
8739	367.38	8764	370.50	8789	373.63	8814	376.75	8839	379.88	8864	383.00	8889	386.13	8914	389.25	8939	392.38
8740	367.50	8765	370.63	8790	373.75	8815	376.88	8840	380.00	8865	383.13	8890	386.25	8915	389.38	8940	392.50
8741	367.63	8766	370.75	8791	373.88	8816	377.00	8841	380.13	8866	383.25	8891	386.38	8916	389.50	8941	392.63
8742	367.75	8767	370.88	8792	374.00	8817	377.13	8842	380.25	8867	383.38	8892	386.50	8917	389.63	8942	392.75
8743	367.88	8768	371.00	8793	374.13	8818	377.25	8843	380.38	8868	383.50	8893	386.63	8918	389.75	8943	392.88
8744	368.00	8769	371.13	8794	374.25	8819	377.38	8844	380.50	8869	383.63	8894	386.75	8919	389.88	8944	393.00
8745	368.13	8770	371.25	8795	374.38	8820	377.50	8845	380.63	8870	383.75	8895	386.88	8920	390.00	8945	393.13
8746	368.25	8771	371.38	8796	374.50	8821	377.63	8846	380.75	8871	383.88	8896	387.00	8921	390.13	8946	393.25
8747	368.38	8772	371.50	8797	374.63	8822	377.75	8847	380.88	8872	384.00	8897	387.13	8922	390.25	8947	393.38
8748	368.50	8773	371.63	8798	374.75	8823	377.88	8848	381.00	8873	384.13	8898	387.25	8923	390.38	8948	393.50
8749	368.63	8774	371.75	8799	374.88	8824	378.00	8849	381.13	8874	384.25	8899	387.38	8924	390.50	8949	393.63

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
8950	393.75	8975	396.88	9000	400.00	9025	403.13	9050	406.25	9075	409.38	9100	412.50	9125	415.63	9150	418.75
8951	393.88	8976	397.00	9001	400.13	9026	403.25	9051	406.38	9076	409.50	9101	412.63	9126	415.75	9151	418.88
8952	394.00	8977	397.13	9002	400.25	9027	403.38	9052	406.50	9077	409.63	9102	412.75	9127	415.88	9152	419.00
8953	394.13	8978	397.25	9003	400.38	9028	403.50	9053	406.63	9078	409.75	9103	412.88	9128	416.00	9153	419.13
8954	394.25	8979	397.38	9004	400.50	9029	403.63	9054	406.75	9079	409.88	9104	413.00	9129	416.13	9154	419.25
8955	394.38	8980	397.50	9005	400.63	9030	403.75	9055	406.88	9080	410.00	9105	413.13	9130	416.25	9155	419.38
8956	394.50	8981	397.63	9006	400.75	9031	403.88	9056	407.00	9081	410.13	9106	413.25	9131	416.38	9156	419.50
8957	394.63	8982	397.75	9007	400.88	9032	404.00	9057	407.13	9082	410.25	9107	413.38	9132	416.50	9157	419.63
8958	394.75	8983	397.88	9008	401.00	9033	404.13	9058	407.25	9083	410.38	9108	413.50	9133	416.63	9158	419.75
8959	394.88	8984	398.00	9009	401.13	9034	404.25	9059	407.38	9084	410.50	9109	413.63	9134	416.75	9159	419.88
8960	395.00	8985	398.13	9010	401.25	9035	404.38	9060	407.50	9085	410.63	9110	413.75	9135	416.88	9160	420.00
8961	395.13	8986	398.25	9011	401.38	9036	404.50	9061	407.63	9086	410.75	9111	413.88	9136	417.00	9161	420.13
8962	395.25	8987	398.38	9012	401.50	9037	404.63	9062	407.75	9087	410.88	9112	414.00	9137	417.13	9162	420.25
8963	395.38	8988	398.50	9013	401.63	9038	404.75	9063	407.88	9088	411.00	9113	414.13	9138	417.25	9163	420.38
8964	395.50	8989	398.63	9014	401.75	9039	404.88	9064	408.00	9089	411.13	9114	414.25	9139	417.38	9164	420.50
8965	395.63	8990	398.75	9015	401.88	9040	405.00	9065	408.13	9090	411.25	9115	414.38	9140	417.50	9165	420.63
8966	395.75	8991	398.88	9016	402.00	9041	405.13	9066	408.25	9091	411.38	9116	414.50	9141	417.63	9166	420.75
8967	395.88	8992	399.00	9017	402.13	9042	405.25	9067	408.38	9092	411.50	9117	414.63	9142	417.75	9167	420.88
8968	396.00	8993	399.13	9018	402.25	9043	405.38	9068	408.50	9093	411.63	9118	414.75	9143	417.88	9168	421.00
8969	396.13	8994	399.25	9019	402.38	9044	405.50	9069	408.63	9094	411.75	9119	414.88	9144	418.00	9169	421.13
8970	396.25	8995	399.38	9020	402.50	9045	405.63	9070	408.75	9095	411.88	9120	415.00	9145	418.13	9170	421.25
8971	396.38	8996	399.50	9021	402.63	9046	405.75	9071	408.88	9096	412.00	9121	415.13	9146	418.25	9171	421.38
8972	396.50	8997	399.63	9022	402.75	9047	405.88	9072	409.00	9097	412.13	9122	415.25	9147	418.38	9172	421.50
8973	396.63	8998	399.75	9023	402.88	9048	406.00	9073	409.13	9098	412.25	9123	415.38	9148	418.50	9173	421.63
8974	396.75	8999	399.88	9024	403.00	9049	406.13	9074	409.25	9099	412.38	9124	415.50	9149	418.63	9174	421.75

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
9175	421.88	9200	425.00	9225	428.13	9250	431.25	9275	434.38	9300	437.50	9325	440.63	9350	443.75	9375	446.88
9176	422.00	9201	425.13	9226	428.25	9251	431.38	9276	434.50	9301	437.63	9326	440.75	9351	443.88	9376	447.00
9177	422.13	9202	425.25	9227	428.38	9252	431.50	9277	434.63	9302	437.75	9327	440.88	9352	444.00	9377	447.13
9178	422.25	9203	425.38	9228	428.50	9253	431.63	9278	434.75	9303	437.88	9328	441.00	9353	444.13	9378	447.25
9179	422.38	9204	425.50	9229	428.63	9254	431.75	9279	434.88	9304	438.00	9329	441.13	9354	444.25	9379	447.38
9180	422.50	9205	425.63	9230	428.75	9255	431.88	9280	435.00	9305	438.13	9330	441.25	9355	444.38	9380	447.50
9181	422.63	9206	425.75	9231	428.88	9256	432.00	9281	435.13	9306	438.25	9331	441.38	9356	444.50	9381	447.63
9182	422.75	9207	425.88	9232	429.00	9257	432.13	9282	435.25	9307	438.38	9332	441.50	9357	444.63	9382	447.75
9183	422.88	9208	426.00	9233	429.13	9258	432.25	9283	435.38	9308	438.50	9333	441.63	9358	444.75	9383	447.88
9184	423.00	9209	426.13	9234	429.25	9259	432.38	9284	435.50	9309	438.63	9334	441.75	9359	444.88	9384	448.00
9185	423.13	9210	426.25	9235	429.38	9260	432.50	9285	435.63	9310	438.75	9335	441.88	9360	445.00	9385	448.13
9186	423.25	9211	426.38	9236	429.50	9261	432.63	9286	435.75	9311	438.88	9336	442.00	9361	445.13	9386	448.25
9187	423.38	9212	426.50	9237	429.63	9262	432.75	9287	435.88	9312	439.00	9337	442.13	9362	445.25	9387	448.38
9188	423.50	9213	426.63	9238	429.75	9263	432.88	9288	436.00	9313	439.13	9338	442.25	9363	445.38	9388	448.50
9189	423.63	9214	426.75	9239	429.88	9264	433.00	9289	436.13	9314	439.25	9339	442.38	9364	445.50	9389	448.63
9190	423.75	9215	426.88	9240	430.00	9265	433.13	9290	436.25	9315	439.38	9340	442.50	9365	445.63	9390	448.75
9191	423.88	9216	427.00	9241	430.13	9266	433.25	9291	436.38	9316	439.50	9341	442.63	9366	445.75	9391	448.88
9192	424.00	9217	427.13	9242	430.25	9267	433.38	9292	436.50	9317	439.63	9342	442.75	9367	445.88	9392	449.00
9193	424.13	9218	427.25	9243	430.38	9268	433.50	9293	436.63	9318	439.75	9343	442.88	9368	446.00	9393	449.13
9194	424.25	9219	427.38	9244	430.50	9269	433.63	9294	436.75	9319	439.88	9344	443.00	9369	446.13	9394	449.25
9195	424.38	9220	427.50	9245	430.63	9270	433.75	9295	436.88	9320	440.00	9345	443.13	9370	446.25	9395	449.38
9196	424.50	9221	427.63	9246	430.75	9271	433.88	9296	437.00	9321	440.13	9346	443.25	9371	446.38	9396	449.50
9197	424.63	9222	427.75	9247	430.88	9272	434.00	9297	437.13	9322	440.25	9347	443.38	9372	446.50	9397	449.63
9198	424.75	9223	427.88	9248	431.00	9273	434.13	9298	437.25	9323	440.38	9348	443.50	9373	446.63	9398	449.75
9199	424.88	9224	428.00	9249	431.13	9274	434.25	9299	437.38	9324	440.50	9349	443.63	9374	446.75	9399	449.88

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
9400	450.00	9425	453.13	9450	456.25	9475	459.38	9500	462.50	9525	465.63	9550	468.75	9575	471.88	9600	475.00
9401	450.13	9426	453.25	9451	456.38	9476	459.50	9501	462.63	9526	465.75	9551	468.88	9576	472.00	9601	475.13
9402	450.25	9427	453.38	9452	456.50	9477	459.63	9502	462.75	9527	465.88	9552	469.00	9577	472.13	9602	475.25
9403	450.38	9428	453.50	9453	456.63	9478	459.75	9503	462.88	9528	466.00	9553	469.13	9578	472.25	9603	475.38
9404	450.50	9429	453.63	9454	456.75	9479	459.88	9504	463.00	9529	466.13	9554	469.25	9579	472.38	9604	475.50
9405	450.63	9430	453.75	9455	456.88	9480	460.00	9505	463.13	9530	466.25	9555	469.38	9580	472.50	9605	475.63
9406	450.75	9431	453.88	9456	457.00	9481	460.13	9506	463.25	9531	466.38	9556	469.50	9581	472.63	9606	475.75
9407	450.88	9432	454.00	9457	457.13	9482	460.25	9507	463.38	9532	466.50	9557	469.63	9582	472.75	9607	475.88
9408	451.00	9433	454.13	9458	457.25	9483	460.38	9508	463.50	9533	466.63	9558	469.75	9583	472.88	9608	476.00
9409	451.13	9434	454.25	9459	457.38	9484	460.50	9509	463.63	9534	466.75	9559	469.88	9584	473.00	9609	476.13
9410	451.25	9435	454.38	9460	457.50	9485	460.63	9510	463.75	9535	466.88	9560	470.00	9585	473.13	9610	476.25
9411	451.38	9436	454.50	9461	457.63	9486	460.75	9511	463.88	9536	467.00	9561	470.13	9586	473.25	9611	476.38
9412	451.50	9437	454.63	9462	457.75	9487	460.88	9512	464.00	9537	467.13	9562	470.25	9587	473.38	9612	476.50
9413	451.63	9438	454.75	9463	457.88	9488	461.00	9513	464.13	9538	467.25	9563	470.38	9588	473.50	9613	476.63
9414	451.75	9439	454.88	9464	458.00	9489	461.13	9514	464.25	9539	467.38	9564	470.50	9589	473.63	9614	476.75
9415	451.88	9440	455.00	9465	458.13	9490	461.25	9515	464.38	9540	467.50	9565	470.63	9590	473.75	9615	476.88
9416	452.00	9441	455.13	9466	458.25	9491	461.38	9516	464.50	9541	467.63	9566	470.75	9591	473.88	9616	477.00
9417	452.13	9442	455.25	9467	458.38	9492	461.50	9517	464.63	9542	467.75	9567	470.88	9592	474.00	9617	477.13
9418	452.25	9443	455.38	9468	458.50	9493	461.63	9518	464.75	9543	467.88	9568	471.00	9593	474.13	9618	477.25
9419	452.38	9444	455.50	9469	458.63	9494	461.75	9519	464.88	9544	468.00	9569	471.13	9594	474.25	9619	477.38
9420	452.50	9445	455.63	9470	458.75	9495	461.88	9520	465.00	9545	468.13	9570	471.25	9595	474.38	9620	477.50
9421	452.63	9446	455.75	9471	458.88	9496	462.00	9521	465.13	9546	468.25	9571	471.38	9596	474.50	9621	477.63
9422	452.75	9447	455.88	9472	459.00	9497	462.13	9522	465.25	9547	468.38	9572	471.50	9597	474.63	9622	477.75
9423	452.88	9448	456.00	9473	459.13	9498	462.25	9523	465.38	9548	468.50	9573	471.63	9598	474.75	9623	477.88
9424	453.00	9449	456.13	9474	459.25	9499	462.38	9524	465.50	9549	468.63	9574	471.75	9599	474.88	9624	478.00

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
9625	478.13	9650	481.25	9675	484.38	9700	487.50	9725	490.63	9750	493.75	9775	496.88	9800	500.00	9825	503.13
9626	478.25	9651	481.38	9676	484.50	9701	487.63	9726	490.75	9751	493.88	9776	497.00	9801	500.13	9826	503.25
9627	478.38	9652	481.50	9677	484.63	9702	487.75	9727	490.88	9752	494.00	9777	497.13	9802	500.25	9827	503.38
9628	478.50	9653	481.63	9678	484.75	9703	487.88	9728	491.00	9753	494.13	9778	497.25	9803	500.38	9828	503.50
9629	478.63	9654	481.75	9679	484.88	9704	488.00	9729	491.13	9754	494.25	9779	497.38	9804	500.50	9829	503.63
9630	478.75	9655	481.88	9680	485.00	9705	488.13	9730	491.25	9755	494.38	9780	497.50	9805	500.63	9830	503.75
9631	478.88	9656	482.00	9681	485.13	9706	488.25	9731	491.38	9756	494.50	9781	497.63	9806	500.75	9831	503.88
9632	479.00	9657	482.13	9682	485.25	9707	488.38	9732	491.50	9757	494.63	9782	497.75	9807	500.88	9832	504.00
9633	479.13	9658	482.25	9683	485.38	9708	488.50	9733	491.63	9758	494.75	9783	497.88	9808	501.00	9833	504.13
9634	479.25	9659	482.38	9684	485.50	9709	488.63	9734	491.75	9759	494.88	9784	498.00	9809	501.13	9834	504.25
9635	479.38	9660	482.50	9685	485.63	9710	488.75	9735	491.88	9760	495.00	9785	498.13	9810	501.25	9835	504.38
9636	479.50	9661	482.63	9686	485.75	9711	488.88	9736	492.00	9761	495.13	9786	498.25	9811	501.38	9836	504.50
9637	479.63	9662	482.75	9687	485.88	9712	489.00	9737	492.13	9762	495.25	9787	498.38	9812	501.50	9837	504.63
9638	479.75	9663	482.88	9688	486.00	9713	489.13	9738	492.25	9763	495.38	9788	498.50	9813	501.63	9838	504.75
9639	479.88	9664	483.00	9689	486.13	9714	489.25	9739	492.38	9764	495.50	9789	498.63	9814	501.75	9839	504.88
9640	480.00	9665	483.13	9690	486.25	9715	489.38	9740	492.50	9765	495.63	9790	498.75	9815	501.88	9840	505.00
9641	480.13	9666	483.25	9691	486.38	9716	489.50	9741	492.63	9766	495.75	9791	498.88	9816	502.00	9841	505.13
9642	480.25	9667	483.38	9692	486.50	9717	489.63	9742	492.75	9767	495.88	9792	499.00	9817	502.13	9842	505.25
9643	480.38	9668	483.50	9693	486.63	9718	489.75	9743	492.88	9768	496.00	9793	499.13	9818	502.25	9843	505.38
9644	480.50	9669	483.63	9694	486.75	9719	489.88	9744	493.00	9769	496.13	9794	499.25	9819	502.38	9844	505.50
9645	480.63	9670	483.75	9695	486.88	9720	490.00	9745	493.13	9770	496.25	9795	499.38	9820	502.50	9845	505.63
9646	480.75	9671	483.88	9696	487.00	9721	490.13	9746	493.25	9771	496.38	9796	499.50	9821	502.63	9846	505.75
9647	480.88	9672	484.00	9697	487.13	9722	490.25	9747	493.38	9772	496.50	9797	499.63	9822	502.75	9847	505.88
9648	481.00	9673	484.13	9698	487.25	9723	490.38	9748	493.50	9773	496.63	9798	499.75	9823	502.88	9848	506.00
9649	481.13	9674	484.25	9699	487.38	9724	490.50	9749	493.63	9774	496.75	9799	499.88	9824	503.00	9849	506.13

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
9850	506.25	9875	509.38	9900	512.50	9925	515.63	9950	518.75	9975	521.88	10000	525.00	10025	529.69	10050	534.38
9851	506.38	9876	509.50	9901	512.63	9926	515.75	9951	518.88	9976	522.00	10001	525.19	10026	529.88	10051	534.56
9852	506.50	9877	509.63	9902	512.75	9927	515.88	9952	519.00	9977	522.13	10002	525.38	10027	530.06	10052	534.75
9853	506.63	9878	509.75	9903	512.88	9928	516.00	9953	519.13	9978	522.25	10003	525.56	10028	530.25	10053	534.94
9854	506.75	9879	509.88	9904	513.00	9929	516.13	9954	519.25	9979	522.38	10004	525.75	10029	530.44	10054	535.13
9855	506.88	9880	510.00	9905	513.13	9930	516.25	9955	519.38	9980	522.50	10005	525.94	10030	530.63	10055	535.31
9856	507.00	9881	510.13	9906	513.25	9931	516.38	9956	519.50	9981	522.63	10006	526.13	10031	530.81	10056	535.50
9857	507.13	9882	510.25	9907	513.38	9932	516.50	9957	519.63	9982	522.75	10007	526.31	10032	531.00	10057	535.69
9858	507.25	9883	510.38	9908	513.50	9933	516.63	9958	519.75	9983	522.88	10008	526.50	10033	531.19	10058	535.88
9859	507.38	9884	510.50	9909	513.63	9934	516.75	9959	519.88	9984	523.00	10009	526.69	10034	531.38	10059	536.06
9860	507.50	9885	510.63	9910	513.75	9935	516.88	9960	520.00	9985	523.13	10010	526.88	10035	531.56	10060	536.25
9861	507.63	9886	510.75	9911	513.88	9936	517.00	9961	520.13	9986	523.25	10011	527.06	10036	531.75	10061	536.44
9862	507.75	9887	510.88	9912	514.00	9937	517.13	9962	520.25	9987	523.38	10012	527.25	10037	531.94	10062	536.63
9863	507.88	9888	511.00	9913	514.13	9938	517.25	9963	520.38	9988	523.50	10013	527.44	10038	532.13	10063	536.81
9864	508.00	9889	511.13	9914	514.25	9939	517.38	9964	520.50	9989	523.63	10014	527.63	10039	532.31	10064	537.00
9865	508.13	9890	511.25	9915	514.38	9940	517.50	9965	520.63	9990	523.75	10015	527.81	10040	532.50	10065	537.19
9866	508.25	9891	511.38	9916	514.50	9941	517.63	9966	520.75	9991	523.88	10016	528.00	10041	532.69	10066	537.38
9867	508.38	9892	511.50	9917	514.63	9942	517.75	9967	520.88	9992	524.00	10017	528.19	10042	532.88	10067	537.56
9868	508.50	9893	511.63	9918	514.75	9943	517.88	9968	521.00	9993	524.13	10018	528.38	10043	533.06	10068	537.75
9869	508.63	9894	511.75	9919	514.88	9944	518.00	9969	521.13	9994	524.25	10019	528.56	10044	533.25	10069	537.94
9870	508.75	9895	511.88	9920	515.00	9945	518.13	9970	521.25	9995	524.38	10020	528.75	10045	533.44	10070	538.13
9871	508.88	9896	512.00	9921	515.13	9946	518.25	9971	521.38	9996	524.50	10021	528.94	10046	533.63	10071	538.31
9872	509.00	9897	512.13	9922	515.25	9947	518.38	9972	521.50	9997	524.63	10022	529.13	10047	533.81	10072	538.50
9873	509.13	9898	512.25	9923	515.38	9948	518.50	9973	521.63	9998	524.75	10023	529.31	10048	534.00	10073	538.69
9874	509.25	9899	512.38	9924	515.50	9949	518.63	9974	521.75	9999	524.88	10024	529.50	10049	534.19	10074	538.88

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
10075	539.06	10100	543.75	10125	548.44	10150	553.13	10175	557.81	10200	562.50	10225	567.19	10250	571.88	10275	576.56
10076	539.25	10101	543.94	10126	548.63	10151	553.31	10176	558.00	10201	562.69	10226	567.38	10251	572.06	10276	576.75
10077	539.44	10102	544.13	10127	548.81	10152	553.50	10177	558.19	10202	562.88	10227	567.56	10252	572.25	10277	576.94
10078	539.63	10103	544.31	10128	549.00	10153	553.69	10178	558.38	10203	563.06	10228	567.75	10253	572.44	10278	577.13
10079	539.81	10104	544.50	10129	549.19	10154	553.88	10179	558.56	10204	563.25	10229	567.94	10254	572.63	10279	577.31
10080	540.00	10105	544.69	10130	549.38	10155	554.06	10180	558.75	10205	563.44	10230	568.13	10255	572.81	10280	577.50
10081	540.19	10106	544.88	10131	549.56	10156	554.25	10181	558.94	10206	563.63	10231	568.31	10256	573.00	10281	577.69
10082	540.38	10107	545.06	10132	549.75	10157	554.44	10182	559.13	10207	563.81	10232	568.50	10257	573.19	10282	577.88
10083	540.56	10108	545.25	10133	549.94	10158	554.63	10183	559.31	10208	564.00	10233	568.69	10258	573.38	10283	578.06
10084	540.75	10109	545.44	10134	550.13	10159	554.81	10184	559.50	10209	564.19	10234	568.88	10259	573.56	10284	578.25
10085	540.94	10110	545.63	10135	550.31	10160	555.00	10185	559.69	10210	564.38	10235	569.06	10260	573.75	10285	578.44
10086	541.13	10111	545.81	10136	550.50	10161	555.19	10186	559.88	10211	564.56	10236	569.25	10261	573.94	10286	578.63
10087	541.31	10112	546.00	10137	550.69	10162	555.38	10187	560.06	10212	564.75	10237	569.44	10262	574.13	10287	578.81
10088	541.50	10113	546.19	10138	550.88	10163	555.56	10188	560.25	10213	564.94	10238	569.63	10263	574.31	10288	579.00
10089	541.69	10114	546.38	10139	551.06	10164	555.75	10189	560.44	10214	565.13	10239	569.81	10264	574.50	10289	579.19
10090	541.88	10115	546.56	10140	551.25	10165	555.94	10190	560.63	10215	565.31	10240	570.00	10265	574.69	10290	579.38
10091	542.06	10116	546.75	10141	551.44	10166	556.13	10191	560.81	10216	565.50	10241	570.19	10266	574.88	10291	579.56
10092	542.25	10117	546.94	10142	551.63	10167	556.31	10192	561.00	10217	565.69	10242	570.38	10267	575.06	10292	579.75
10093	542.44	10118	547.13	10143	551.81	10168	556.50	10193	561.19	10218	565.88	10243	570.56	10268	575.25	10293	579.94
10094	542.63	10119	547.31	10144	552.00	10169	556.69	10194	561.38	10219	566.06	10244	570.75	10269	575.44	10294	580.13
10095	542.81	10120	547.50	10145	552.19	10170	556.88	10195	561.56	10220	566.25	10245	570.94	10270	575.63	10295	580.31
10096	543.00	10121	547.69	10146	552.38	10171	557.06	10196	561.75	10221	566.44	10246	571.13	10271	575.81	10296	580.50
10097	543.19	10122	547.88	10147	552.56	10172	557.25	10197	561.94	10222	566.63	10247	571.31	10272	576.00	10297	580.69
10098	543.38	10123	548.06	10148	552.75	10173	557.44	10198	562.13	10223	566.81	10248	571.50	10273	576.19	10298	580.88
10099	543.56	10124	548.25	10149	552.94	10174	557.63	10199	562.31	10224	567.00	10249	571.69	10274	576.38	10299	581.06

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
10300	581.25	10325	585.94	10350	590.63	10375	595.31	10400	600.00	10425	604.69	10450	609.38	10475	614.06	10500	618.75
10301	581.44	10326	586.13	10351	590.81	10376	595.50	10401	600.19	10426	604.88	10451	609.56	10476	614.25	10501	618.94
10302	581.63	10327	586.31	10352	591.00	10377	595.69	10402	600.38	10427	605.06	10452	609.75	10477	614.44	10502	619.13
10303	581.81	10328	586.50	10353	591.19	10378	595.88	10403	600.56	10428	605.25	10453	609.94	10478	614.63	10503	619.31
10304	582.00	10329	586.69	10354	591.38	10379	596.06	10404	600.75	10429	605.44	10454	610.13	10479	614.81	10504	619.50
10305	582.19	10330	586.88	10355	591.56	10380	596.25	10405	600.94	10430	605.63	10455	610.31	10480	615.00	10505	619.69
10306	582.38	10331	587.06	10356	591.75	10381	596.44	10406	601.13	10431	605.81	10456	610.50	10481	615.19	10506	619.88
10307	582.56	10332	587.25	10357	591.94	10382	596.63	10407	601.31	10432	606.00	10457	610.69	10482	615.38	10507	620.06
10308	582.75	10333	587.44	10358	592.13	10383	596.81	10408	601.50	10433	606.19	10458	610.88	10483	615.56	10508	620.25
10309	582.94	10334	587.63	10359	592.31	10384	597.00	10409	601.69	10434	606.38	10459	611.06	10484	615.75	10509	620.44
10310	583.13	10335	587.81	10360	592.50	10385	597.19	10410	601.88	10435	606.56	10460	611.25	10485	615.94	10510	620.63
10311	583.31	10336	588.00	10361	592.69	10386	597.38	10411	602.06	10436	606.75	10461	611.44	10486	616.13	10511	620.81
10312	583.50	10337	588.19	10362	592.88	10387	597.56	10412	602.25	10437	606.94	10462	611.63	10487	616.31	10512	621.00
10313	583.69	10338	588.38	10363	593.06	10388	597.75	10413	602.44	10438	607.13	10463	611.81	10488	616.50	10513	621.19
10314	583.88	10339	588.56	10364	593.25	10389	597.94	10414	602.63	10439	607.31	10464	612.00	10489	616.69	10514	621.38
10315	584.06	10340	588.75	10365	593.44	10390	598.13	10415	602.81	10440	607.50	10465	612.19	10490	616.88	10515	621.56
10316	584.25	10341	588.94	10366	593.63	10391	598.31	10416	603.00	10441	607.69	10466	612.38	10491	617.06	10516	621.75
10317	584.44	10342	589.13	10367	593.81	10392	598.50	10417	603.19	10442	607.88	10467	612.56	10492	617.25	10517	621.94
10318	584.63	10343	589.31	10368	594.00	10393	598.69	10418	603.38	10443	608.06	10468	612.75	10493	617.44	10518	622.13
10319	584.81	10344	589.50	10369	594.19	10394	598.88	10419	603.56	10444	608.25	10469	612.94	10494	617.63	10519	622.31
10320	585.00	10345	589.69	10370	594.38	10395	599.06	10420	603.75	10445	608.44	10470	613.13	10495	617.81	10520	622.50
10321	585.19	10346	589.88	10371	594.56	10396	599.25	10421	603.94	10446	608.63	10471	613.31	10496	618.00	10521	622.69
10322	585.38	10347	590.06	10372	594.75	10397	599.44	10422	604.13	10447	608.81	10472	613.50	10497	618.19	10522	622.88
10323	585.56	10348	590.25	10373	594.94	10398	599.63	10423	604.31	10448	609.00	10473	613.69	10498	618.38	10523	623.06
10324	585.75	10349	590.44	10374	595.13	10399	599.81	10424	604.50	10449	609.19	10474	613.88	10499	618.56	10524	623.25

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
10525	623.44	10550	628.13	10575	632.81	10600	637.50	10625	642.19	10650	646.88	10675	651.56	10700	656.25	10725	660.94
10526	623.63	10551	628.31	10576	633.00	10601	637.69	10626	642.38	10651	647.06	10676	651.75	10701	656.44	10726	661.13
10527	623.81	10552	628.50	10577	633.19	10602	637.88	10627	642.56	10652	647.25	10677	651.94	10702	656.63	10727	661.31
10528	624.00	10553	628.69	10578	633.38	10603	638.06	10628	642.75	10653	647.44	10678	652.13	10703	656.81	10728	661.50
10529	624.19	10554	628.88	10579	633.56	10604	638.25	10629	642.94	10654	647.63	10679	652.31	10704	657.00	10729	661.69
10530	624.38	10555	629.06	10580	633.75	10605	638.44	10630	643.13	10655	647.81	10680	652.50	10705	657.19	10730	661.88
10531	624.56	10556	629.25	10581	633.94	10606	638.63	10631	643.31	10656	648.00	10681	652.69	10706	657.38	10731	662.06
10532	624.75	10557	629.44	10582	634.13	10607	638.81	10632	643.50	10657	648.19	10682	652.88	10707	657.56	10732	662.25
10533	624.94	10558	629.63	10583	634.31	10608	639.00	10633	643.69	10658	648.38	10683	653.06	10708	657.75	10733	662.44
10534	625.13	10559	629.81	10584	634.50	10609	639.19	10634	643.88	10659	648.56	10684	653.25	10709	657.94	10734	662.63
10535	625.31	10560	630.00	10585	634.69	10610	639.38	10635	644.06	10660	648.75	10685	653.44	10710	658.13	10735	662.81
10536	625.50	10561	630.19	10586	634.88	10611	639.56	10636	644.25	10661	648.94	10686	653.63	10711	658.31	10736	663.00
10537	625.69	10562	630.38	10587	635.06	10612	639.75	10637	644.44	10662	649.13	10687	653.81	10712	658.50	10737	663.19
10538	625.88	10563	630.56	10588	635.25	10613	639.94	10638	644.63	10663	649.31	10688	654.00	10713	658.69	10738	663.38
10539	626.06	10564	630.75	10589	635.44	10614	640.13	10639	644.81	10664	649.50	10689	654.19	10714	658.88	10739	663.56
10540	626.25	10565	630.94	10590	635.63	10615	640.31	10640	645.00	10665	649.69	10690	654.38	10715	659.06	10740	663.75
10541	626.44	10566	631.13	10591	635.81	10616	640.50	10641	645.19	10666	649.88	10691	654.56	10716	659.25	10741	663.94
10542	626.63	10567	631.31	10592	636.00	10617	640.69	10642	645.38	10667	650.06	10692	654.75	10717	659.44	10742	664.13
10543	626.81	10568	631.50	10593	636.19	10618	640.88	10643	645.56	10668	650.25	10693	654.94	10718	659.63	10743	664.31
10544	627.00	10569	631.69	10594	636.38	10619	641.06	10644	645.75	10669	650.44	10694	655.13	10719	659.81	10744	664.50
10545	627.19	10570	631.88	10595	636.56	10620	641.25	10645	645.94	10670	650.63	10695	655.31	10720	660.00	10745	664.69
10546	627.38	10571	632.06	10596	636.75	10621	641.44	10646	646.13	10671	650.81	10696	655.50	10721	660.19	10746	664.88
10547	627.56	10572	632.25	10597	636.94	10622	641.63	10647	646.31	10672	651.00	10697	655.69	10722	660.38	10747	665.06
10548	627.75	10573	632.44	10598	637.13	10623	641.81	10648	646.50	10673	651.19	10698	655.88	10723	660.56	10748	665.25
10549	627.94	10574	632.63	10599	637.31	10624	642.00	10649	646.69	10674	651.38	10699	656.06	10724	660.75	10749	665.44

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
10750	665.63	10775	670.31	10800	675.00	10825	679.69	10850	684.38	10875	689.06	10900	693.75	10925	698.44	10950	703.13
10751	665.81	10776	670.50	10801	675.19	10826	679.88	10851	684.56	10876	689.25	10901	693.94	10926	698.63	10951	703.31
10752	666.00	10777	670.69	10802	675.38	10827	680.06	10852	684.75	10877	689.44	10902	694.13	10927	698.81	10952	703.50
10753	666.19	10778	670.88	10803	675.56	10828	680.25	10853	684.94	10878	689.63	10903	694.31	10928	699.00	10953	703.69
10754	666.38	10779	671.06	10804	675.75	10829	680.44	10854	685.13	10879	689.81	10904	694.50	10929	699.19	10954	703.88
10755	666.56	10780	671.25	10805	675.94	10830	680.63	10855	685.31	10880	690.00	10905	694.69	10930	699.38	10955	704.06
10756	666.75	10781	671.44	10806	676.13	10831	680.81	10856	685.50	10881	690.19	10906	694.88	10931	699.56	10956	704.25
10757	666.94	10782	671.63	10807	676.31	10832	681.00	10857	685.69	10882	690.38	10907	695.06	10932	699.75	10957	704.44
10758	667.13	10783	671.81	10808	676.50	10833	681.19	10858	685.88	10883	690.56	10908	695.25	10933	699.94	10958	704.63
10759	667.31	10784	672.00	10809	676.69	10834	681.38	10859	686.06	10884	690.75	10909	695.44	10934	700.13	10959	704.81
10760	667.50	10785	672.19	10810	676.88	10835	681.56	10860	686.25	10885	690.94	10910	695.63	10935	700.31	10960	705.00
10761	667.69	10786	672.38	10811	677.06	10836	681.75	10861	686.44	10886	691.13	10911	695.81	10936	700.50	10961	705.19
10762	667.88	10787	672.56	10812	677.25	10837	681.94	10862	686.63	10887	691.31	10912	696.00	10937	700.69	10962	705.38
10763	668.06	10788	672.75	10813	677.44	10838	682.13	10863	686.81	10888	691.50	10913	696.19	10938	700.88	10963	705.56
10764	668.25	10789	672.94	10814	677.63	10839	682.31	10864	687.00	10889	691.69	10914	696.38	10939	701.06	10964	705.75
10765	668.44	10790	673.13	10815	677.81	10840	682.50	10865	687.19	10890	691.88	10915	696.56	10940	701.25	10965	705.94
10766	668.63	10791	673.31	10816	678.00	10841	682.69	10866	687.38	10891	692.06	10916	696.75	10941	701.44	10966	706.13
10767	668.81	10792	673.50	10817	678.19	10842	682.88	10867	687.56	10892	692.25	10917	696.94	10942	701.63	10967	706.31
10768	669.00	10793	673.69	10818	678.38	10843	683.06	10868	687.75	10893	692.44	10918	697.13	10943	701.81	10968	706.50
10769	669.19	10794	673.88	10819	678.56	10844	683.25	10869	687.94	10894	692.63	10919	697.31	10944	702.00	10969	706.69
10770	669.38	10795	674.06	10820	678.75	10845	683.44	10870	688.13	10895	692.81	10920	697.50	10945	702.19	10970	706.88
10771	669.56	10796	674.25	10821	678.94	10846	683.63	10871	688.31	10896	693.00	10921	697.69	10946	702.38	10971	707.06
10772	669.75	10797	674.44	10822	679.13	10847	683.81	10872	688.50	10897	693.19	10922	697.88	10947	702.56	10972	707.25
10773	669.94	10798	674.63	10823	679.31	10848	684.00	10873	688.69	10898	693.38	10923	698.06	10948	702.75	10973	707.44
10774	670.13	10799	674.81	10824	679.50	10849	684.19	10874	688.88	10899	693.56	10924	698.25	10949	702.94	10974	707.63

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
10975	707.81	11000	712.50	11025	717.19	11050	721.88	11075	726.56	11100	731.25	11125	735.94	11150	740.63	11175	745.31
10976	708.00	11001	712.69	11026	717.38	11051	722.06	11076	726.75	11101	731.44	11126	736.13	11151	740.81	11176	745.50
10977	708.19	11002	712.88	11027	717.56	11052	722.25	11077	726.94	11102	731.63	11127	736.31	11152	741.00	11177	745.69
10978	708.38	11003	713.06	11028	717.75	11053	722.44	11078	727.13	11103	731.81	11128	736.50	11153	741.19	11178	745.88
10979	708.56	11004	713.25	11029	717.94	11054	722.63	11079	727.31	11104	732.00	11129	736.69	11154	741.38	11179	746.06
10980	708.75	11005	713.44	11030	718.13	11055	722.81	11080	727.50	11105	732.19	11130	736.88	11155	741.56	11180	746.25
10981	708.94	11006	713.63	11031	718.31	11056	723.00	11081	727.69	11106	732.38	11131	737.06	11156	741.75	11181	746.44
10982	709.13	11007	713.81	11032	718.50	11057	723.19	11082	727.88	11107	732.56	11132	737.25	11157	741.94	11182	746.63
10983	709.31	11008	714.00	11033	718.69	11058	723.38	11083	728.06	11108	732.75	11133	737.44	11158	742.13	11183	746.81
10984	709.50	11009	714.19	11034	718.88	11059	723.56	11084	728.25	11109	732.94	11134	737.63	11159	742.31	11184	747.00
10985	709.69	11010	714.38	11035	719.06	11060	723.75	11085	728.44	11110	733.13	11135	737.81	11160	742.50	11185	747.19
10986	709.88	11011	714.56	11036	719.25	11061	723.94	11086	728.63	11111	733.31	11136	738.00	11161	742.69	11186	747.38
10987	710.06	11012	714.75	11037	719.44	11062	724.13	11087	728.81	11112	733.50	11137	738.19	11162	742.88	11187	747.56
10988	710.25	11013	714.94	11038	719.63	11063	724.31	11088	729.00	11113	733.69	11138	738.38	11163	743.06	11188	747.75
10989	710.44	11014	715.13	11039	719.81	11064	724.50	11089	729.19	11114	733.88	11139	738.56	11164	743.25	11189	747.94
10990	710.63	11015	715.31	11040	720.00	11065	724.69	11090	729.38	11115	734.06	11140	738.75	11165	743.44	11190	748.13
10991	710.81	11016	715.50	11041	720.19	11066	724.88	11091	729.56	11116	734.25	11141	738.94	11166	743.63	11191	748.31
10992	711.00	11017	715.69	11042	720.38	11067	725.06	11092	729.75	11117	734.44	11142	739.13	11167	743.81	11192	748.50
10993	711.19	11018	715.88	11043	720.56	11068	725.25	11093	729.94	11118	734.63	11143	739.31	11168	744.00	11193	748.69
10994	711.38	11019	716.06	11044	720.75	11069	725.44	11094	730.13	11119	734.81	11144	739.50	11169	744.19	11194	748.88
10995	711.56	11020	716.25	11045	720.94	11070	725.63	11095	730.31	11120	735.00	11145	739.69	11170	744.38	11195	749.06
10996	711.75	11021	716.44	11046	721.13	11071	725.81	11096	730.50	11121	735.19	11146	739.88	11171	744.56	11196	749.25
10997	711.94	11022	716.63	11047	721.31	11072	726.00	11097	730.69	11122	735.38	11147	740.06	11172	744.75	11197	749.44
10998	712.13	11023	716.81	11048	721.50	11073	726.19	11098	730.88	11123	735.56	11148	740.25	11173	744.94	11198	749.63
10999	712.31	11024	717.00	11049	721.69	11074	726.38	11099	731.06	11124	735.75	11149	740.44	11174	745.13	11199	749.81

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
11200	750.00	11225	754.69	11250	759.38	11275	764.06	11300	768.75	11325	773.44	11350	778.13	11375	782.81	11400	787.50
11201	750.19	11226	754.88	11251	759.56	11276	764.25	11301	768.94	11326	773.63	11351	778.31	11376	783.00	11401	787.69
11202	750.38	11227	755.06	11252	759.75	11277	764.44	11302	769.13	11327	773.81	11352	778.50	11377	783.19	11402	787.88
11203	750.56	11228	755.25	11253	759.94	11278	764.63	11303	769.31	11328	774.00	11353	778.69	11378	783.38	11403	788.06
11204	750.75	11229	755.44	11254	760.13	11279	764.81	11304	769.50	11329	774.19	11354	778.88	11379	783.56	11404	788.25
11205	750.94	11230	755.63	11255	760.31	11280	765.00	11305	769.69	11330	774.38	11355	779.06	11380	783.75	11405	788.44
11206	751.13	11231	755.81	11256	760.50	11281	765.19	11306	769.88	11331	774.56	11356	779.25	11381	783.94	11406	788.63
11207	751.31	11232	756.00	11257	760.69	11282	765.38	11307	770.06	11332	774.75	11357	779.44	11382	784.13	11407	788.81
11208	751.50	11233	756.19	11258	760.88	11283	765.56	11308	770.25	11333	774.94	11358	779.63	11383	784.31	11408	789.00
11209	751.69	11234	756.38	11259	761.06	11284	765.75	11309	770.44	11334	775.13	11359	779.81	11384	784.50	11409	789.19
11210	751.88	11235	756.56	11260	761.25	11285	765.94	11310	770.63	11335	775.31	11360	780.00	11385	784.69	11410	789.38
11211	752.06	11236	756.75	11261	761.44	11286	766.13	11311	770.81	11336	775.50	11361	780.19	11386	784.88	11411	789.56
11212	752.25	11237	756.94	11262	761.63	11287	766.31	11312	771.00	11337	775.69	11362	780.38	11387	785.06	11412	789.75
11213	752.44	11238	757.13	11263	761.81	11288	766.50	11313	771.19	11338	775.88	11363	780.56	11388	785.25	11413	789.94
11214	752.63	11239	757.31	11264	762.00	11289	766.69	11314	771.38	11339	776.06	11364	780.75	11389	785.44	11414	790.13
11215	752.81	11240	757.50	11265	762.19	11290	766.88	11315	771.56	11340	776.25	11365	780.94	11390	785.63	11415	790.31
11216	753.00	11241	757.69	11266	762.38	11291	767.06	11316	771.75	11341	776.44	11366	781.13	11391	785.81	11416	790.50
11217	753.19	11242	757.88	11267	762.56	11292	767.25	11317	771.94	11342	776.63	11367	781.31	11392	786.00	11417	790.69
11218	753.38	11243	758.06	11268	762.75	11293	767.44	11318	772.13	11343	776.81	11368	781.50	11393	786.19	11418	790.88
11219	753.56	11244	758.25	11269	762.94	11294	767.63	11319	772.31	11344	777.00	11369	781.69	11394	786.38	11419	791.06
11220	753.75	11245	758.44	11270	763.13	11295	767.81	11320	772.50	11345	777.19	11370	781.88	11395	786.56	11420	791.25
11221	753.94	11246	758.63	11271	763.31	11296	768.00	11321	772.69	11346	777.38	11371	782.06	11396	786.75	11421	791.44
11222	754.13	11247	758.81	11272	763.50	11297	768.19	11322	772.88	11347	777.56	11372	782.25	11397	786.94	11422	791.63
11223	754.31	11248	759.00	11273	763.69	11298	768.38	11323	773.06	11348	777.75	11373	782.44	11398	787.13	11423	791.81
11224	754.50	11249	759.19	11274	763.88	11299	768.56	11324	773.25	11349	777.94	11374	782.63	11399	787.31	11424	792.00

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
11425	792.19	11450	796.88	11475	801.56	11500	806.25	11525	810.94	11550	815.63	11575	820.31	11600	825.00	11625	829.69
11426	792.38	11451	797.06	11476	801.75	11501	806.44	11526	811.13	11551	815.81	11576	820.50	11601	825.19	11626	829.88
11427	792.56	11452	797.25	11477	801.94	11502	806.63	11527	811.31	11552	816.00	11577	820.69	11602	825.38	11627	830.06
11428	792.75	11453	797.44	11478	802.13	11503	806.81	11528	811.50	11553	816.19	11578	820.88	11603	825.56	11628	830.25
11429	792.94	11454	797.63	11479	802.31	11504	807.00	11529	811.69	11554	816.38	11579	821.06	11604	825.75	11629	830.44
11430	793.13	11455	797.81	11480	802.50	11505	807.19	11530	811.88	11555	816.56	11580	821.25	11605	825.94	11630	830.63
11431	793.31	11456	798.00	11481	802.69	11506	807.38	11531	812.06	11556	816.75	11581	821.44	11606	826.13	11631	830.81
11432	793.50	11457	798.19	11482	802.88	11507	807.56	11532	812.25	11557	816.94	11582	821.63	11607	826.31	11632	831.00
11433	793.69	11458	798.38	11483	803.06	11508	807.75	11533	812.44	11558	817.13	11583	821.81	11608	826.50	11633	831.19
11434	793.88	11459	798.56	11484	803.25	11509	807.94	11534	812.63	11559	817.31	11584	822.00	11609	826.69	11634	831.38
11435	794.06	11460	798.75	11485	803.44	11510	808.13	11535	812.81	11560	817.50	11585	822.19	11610	826.88	11635	831.56
11436	794.25	11461	798.94	11486	803.63	11511	808.31	11536	813.00	11561	817.69	11586	822.38	11611	827.06	11636	831.75
11437	794.44	11462	799.13	11487	803.81	11512	808.50	11537	813.19	11562	817.88	11587	822.56	11612	827.25	11637	831.94
11438	794.63	11463	799.31	11488	804.00	11513	808.69	11538	813.38	11563	818.06	11588	822.75	11613	827.44	11638	832.13
11439	794.81	11464	799.50	11489	804.19	11514	808.88	11539	813.56	11564	818.25	11589	822.94	11614	827.63	11639	832.31
11440	795.00	11465	799.69	11490	804.38	11515	809.06	11540	813.75	11565	818.44	11590	823.13	11615	827.81	11640	832.50
11441	795.19	11466	799.88	11491	804.56	11516	809.25	11541	813.94	11566	818.63	11591	823.31	11616	828.00	11641	832.69
11442	795.38	11467	800.06	11492	804.75	11517	809.44	11542	814.13	11567	818.81	11592	823.50	11617	828.19	11642	832.88
11443	795.56	11468	800.25	11493	804.94	11518	809.63	11543	814.31	11568	819.00	11593	823.69	11618	828.38	11643	833.06
11444	795.75	11469	800.44	11494	805.13	11519	809.81	11544	814.50	11569	819.19	11594	823.88	11619	828.56	11644	833.25
11445	795.94	11470	800.63	11495	805.31	11520	810.00	11545	814.69	11570	819.38	11595	824.06	11620	828.75	11645	833.44
11446	796.13	11471	800.81	11496	805.50	11521	810.19	11546	814.88	11571	819.56	11596	824.25	11621	828.94	11646	833.63
11447	796.31	11472	801.00	11497	805.69	11522	810.38	11547	815.06	11572	819.75	11597	824.44	11622	829.13	11647	833.81
11448	796.50	11473	801.19	11498	805.88	11523	810.56	11548	815.25	11573	819.94	11598	824.63	11623	829.31	11648	834.00
11449	796.69	11474	801.38	11499	806.06	11524	810.75	11549	815.44	11574	820.13	11599	824.81	11624	829.50	11649	834.19

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
11650	834.38	11675	839.06	11700	843.75	11725	848.44	11750	853.13	11775	857.81	11800	862.50	11825	867.19	11850	871.88
11651	834.56	11676	839.25	11701	843.94	11726	848.63	11751	853.31	11776	858.00	11801	862.69	11826	867.38	11851	872.06
11652	834.75	11677	839.44	11702	844.13	11727	848.81	11752	853.50	11777	858.19	11802	862.88	11827	867.56	11852	872.25
11653	834.94	11678	839.63	11703	844.31	11728	849.00	11753	853.69	11778	858.38	11803	863.06	11828	867.75	11853	872.44
11654	835.13	11679	839.81	11704	844.50	11729	849.19	11754	853.88	11779	858.56	11804	863.25	11829	867.94	11854	872.63
11655	835.31	11680	840.00	11705	844.69	11730	849.38	11755	854.06	11780	858.75	11805	863.44	11830	868.13	11855	872.81
11656	835.50	11681	840.19	11706	844.88	11731	849.56	11756	854.25	11781	858.94	11806	863.63	11831	868.31	11856	873.00
11657	835.69	11682	840.38	11707	845.06	11732	849.75	11757	854.44	11782	859.13	11807	863.81	11832	868.50	11857	873.19
11658	835.88	11683	840.56	11708	845.25	11733	849.94	11758	854.63	11783	859.31	11808	864.00	11833	868.69	11858	873.38
11659	836.06	11684	840.75	11709	845.44	11734	850.13	11759	854.81	11784	859.50	11809	864.19	11834	868.88	11859	873.56
11660	836.25	11685	840.94	11710	845.63	11735	850.31	11760	855.00	11785	859.69	11810	864.38	11835	869.06	11860	873.75
11661	836.44	11686	841.13	11711	845.81	11736	850.50	11761	855.19	11786	859.88	11811	864.56	11836	869.25	11861	873.94
11662	836.63	11687	841.31	11712	846.00	11737	850.69	11762	855.38	11787	860.06	11812	864.75	11837	869.44	11862	874.13
11663	836.81	11688	841.50	11713	846.19	11738	850.88	11763	855.56	11788	860.25	11813	864.94	11838	869.63	11863	874.31
11664	837.00	11689	841.69	11714	846.38	11739	851.06	11764	855.75	11789	860.44	11814	865.13	11839	869.81	11864	874.50
11665	837.19	11690	841.88	11715	846.56	11740	851.25	11765	855.94	11790	860.63	11815	865.31	11840	870.00	11865	874.69
11666	837.38	11691	842.06	11716	846.75	11741	851.44	11766	856.13	11791	860.81	11816	865.50	11841	870.19	11866	874.88
11667	837.56	11692	842.25	11717	846.94	11742	851.63	11767	856.31	11792	861.00	11817	865.69	11842	870.38	11867	875.06
11668	837.75	11693	842.44	11718	847.13	11743	851.81	11768	856.50	11793	861.19	11818	865.88	11843	870.56	11868	875.25
11669	837.94	11694	842.63	11719	847.31	11744	852.00	11769	856.69	11794	861.38	11819	866.06	11844	870.75	11869	875.44
11670	838.13	11695	842.81	11720	847.50	11745	852.19	11770	856.88	11795	861.56	11820	866.25	11845	870.94	11870	875.63
11671	838.31	11696	843.00	11721	847.69	11746	852.38	11771	857.06	11796	861.75	11821	866.44	11846	871.13	11871	875.81
11672	838.50	11697	843.19	11722	847.88	11747	852.56	11772	857.25	11797	861.94	11822	866.63	11847	871.31	11872	876.00
11673	838.69	11698	843.38	11723	848.06	11748	852.75	11773	857.44	11798	862.13	11823	866.81	11848	871.50	11873	876.19
11674	838.88	11699	843.56	11724	848.25	11749	852.94	11774	857.63	11799	862.31	11824	867.00	11849	871.69	11874	876.38

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
11875	876.56	11900	881.25	11925	885.94	11950	890.63	11975	895.31	12000	900.00	12025	904.69	12050	909.38	12075	914.06
11876	876.75	11901	881.44	11926	886.13	11951	890.81	11976	895.50	12001	900.19	12026	904.88	12051	909.56	12076	914.25
11877	876.94	11902	881.63	11927	886.31	11952	891.00	11977	895.69	12002	900.38	12027	905.06	12052	909.75	12077	914.44
11878	877.13	11903	881.81	11928	886.50	11953	891.19	11978	895.88	12003	900.56	12028	905.25	12053	909.94	12078	914.63
11879	877.31	11904	882.00	11929	886.69	11954	891.38	11979	896.06	12004	900.75	12029	905.44	12054	910.13	12079	914.81
11880	877.50	11905	882.19	11930	886.88	11955	891.56	11980	896.25	12005	900.94	12030	905.63	12055	910.31	12080	915.00
11881	877.69	11906	882.38	11931	887.06	11956	891.75	11981	896.44	12006	901.13	12031	905.81	12056	910.50	12081	915.19
11882	877.88	11907	882.56	11932	887.25	11957	891.94	11982	896.63	12007	901.31	12032	906.00	12057	910.69	12082	915.38
11883	878.06	11908	882.75	11933	887.44	11958	892.13	11983	896.81	12008	901.50	12033	906.19	12058	910.88	12083	915.56
11884	878.25	11909	882.94	11934	887.63	11959	892.31	11984	897.00	12009	901.69	12034	906.38	12059	911.06	12084	915.75
11885	878.44	11910	883.13	11935	887.81	11960	892.50	11985	897.19	12010	901.88	12035	906.56	12060	911.25	12085	915.94
11886	878.63	11911	883.31	11936	888.00	11961	892.69	11986	897.38	12011	902.06	12036	906.75	12061	911.44	12086	916.13
11887	878.81	11912	883.50	11937	888.19	11962	892.88	11987	897.56	12012	902.25	12037	906.94	12062	911.63	12087	916.31
11888	879.00	11913	883.69	11938	888.38	11963	893.06	11988	897.75	12013	902.44	12038	907.13	12063	911.81	12088	916.50
11889	879.19	11914	883.88	11939	888.56	11964	893.25	11989	897.94	12014	902.63	12039	907.31	12064	912.00	12089	916.69
11890	879.38	11915	884.06	11940	888.75	11965	893.44	11990	898.13	12015	902.81	12040	907.50	12065	912.19	12090	916.88
11891	879.56	11916	884.25	11941	888.94	11966	893.63	11991	898.31	12016	903.00	12041	907.69	12066	912.38	12091	917.06
11892	879.75	11917	884.44	11942	889.13	11967	893.81	11992	898.50	12017	903.19	12042	907.88	12067	912.56	12092	917.25
11893	879.94	11918	884.63	11943	889.31	11968	894.00	11993	898.69	12018	903.38	12043	908.06	12068	912.75	12093	917.44
11894	880.13	11919	884.81	11944	889.50	11969	894.19	11994	898.88	12019	903.56	12044	908.25	12069	912.94	12094	917.63
11895	880.31	11920	885.00	11945	889.69	11970	894.38	11995	899.06	12020	903.75	12045	908.44	12070	913.13	12095	917.81
11896	880.50	11921	885.19	11946	889.88	11971	894.56	11996	899.25	12021	903.94	12046	908.63	12071	913.31	12096	918.00
11897	880.69	11922	885.38	11947	890.06	11972	894.75	11997	899.44	12022	904.13	12047	908.81	12072	913.50	12097	918.19
11898	880.88	11923	885.56	11948	890.25	11973	894.94	11998	899.63	12023	904.31	12048	909.00	12073	913.69	12098	918.38
11899	881.06	11924	885.75	11949	890.44	11974	895.13	11999	899.81	12024	904.50	12049	909.19	12074	913.88	12099	918.56

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
12100	918.75	12125	923.44	12150	928.13	12175	932.81	12200	937.50	12225	942.19	12250	946.88	12275	951.56	12300	956.25
12101	918.94	12126	923.63	12151	928.31	12176	933.00	12201	937.69	12226	942.38	12251	947.06	12276	951.75	12301	956.44
12102	919.13	12127	923.81	12152	928.50	12177	933.19	12202	937.88	12227	942.56	12252	947.25	12277	951.94	12302	956.63
12103	919.31	12128	924.00	12153	928.69	12178	933.38	12203	938.06	12228	942.75	12253	947.44	12278	952.13	12303	956.81
12104	919.50	12129	924.19	12154	928.88	12179	933.56	12204	938.25	12229	942.94	12254	947.63	12279	952.31	12304	957.00
12105	919.69	12130	924.38	12155	929.06	12180	933.75	12205	938.44	12230	943.13	12255	947.81	12280	952.50	12305	957.19
12106	919.88	12131	924.56	12156	929.25	12181	933.94	12206	938.63	12231	943.31	12256	948.00	12281	952.69	12306	957.38
12107	920.06	12132	924.75	12157	929.44	12182	934.13	12207	938.81	12232	943.50	12257	948.19	12282	952.88	12307	957.56
12108	920.25	12133	924.94	12158	929.63	12183	934.31	12208	939.00	12233	943.69	12258	948.38	12283	953.06	12308	957.75
12109	920.44	12134	925.13	12159	929.81	12184	934.50	12209	939.19	12234	943.88	12259	948.56	12284	953.25	12309	957.94
12110	920.63	12135	925.31	12160	930.00	12185	934.69	12210	939.38	12235	944.06	12260	948.75	12285	953.44	12310	958.13
12111	920.81	12136	925.50	12161	930.19	12186	934.88	12211	939.56	12236	944.25	12261	948.94	12286	953.63	12311	958.31
12112	921.00	12137	925.69	12162	930.38	12187	935.06	12212	939.75	12237	944.44	12262	949.13	12287	953.81	12312	958.50
12113	921.19	12138	925.88	12163	930.56	12188	935.25	12213	939.94	12238	944.63	12263	949.31	12288	954.00	12313	958.69
12114	921.38	12139	926.06	12164	930.75	12189	935.44	12214	940.13	12239	944.81	12264	949.50	12289	954.19	12314	958.88
12115	921.56	12140	926.25	12165	930.94	12190	935.63	12215	940.31	12240	945.00	12265	949.69	12290	954.38	12315	959.06
12116	921.75	12141	926.44	12166	931.13	12191	935.81	12216	940.50	12241	945.19	12266	949.88	12291	954.56	12316	959.25
12117	921.94	12142	926.63	12167	931.31	12192	936.00	12217	940.69	12242	945.38	12267	950.06	12292	954.75	12317	959.44
12118	922.13	12143	926.81	12168	931.50	12193	936.19	12218	940.88	12243	945.56	12268	950.25	12293	954.94	12318	959.63
12119	922.31	12144	927.00	12169	931.69	12194	936.38	12219	941.06	12244	945.75	12269	950.44	12294	955.13	12319	959.81
12120	922.50	12145	927.19	12170	931.88	12195	936.56	12220	941.25	12245	945.94	12270	950.63	12295	955.31	12320	960.00
12121	922.69	12146	927.38	12171	932.06	12196	936.75	12221	941.44	12246	946.13	12271	950.81	12296	955.50	12321	960.19
12122	922.88	12147	927.56	12172	932.25	12197	936.94	12222	941.63	12247	946.31	12272	951.00	12297	955.69	12322	960.38
12123	923.06	12148	927.75	12173	932.44	12198	937.13	12223	941.81	12248	946.50	12273	951.19	12298	955.88	12323	960.56
12124	923.25	12149	927.94	12174	932.63	12199	937.31	12224	942.00	12249	946.69	12274	951.38	12299	956.06	12324	960.75

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
12325	960.94	12350	965.63	12375	970.31	12400	975.00	12425	979.69	12450	984.38	12475	989.06	12500	993.75	12525	998.44
12326	961.13	12351	965.81	12376	970.50	12401	975.19	12426	979.88	12451	984.56	12476	989.25	12501	993.94	12526	998.63
12327	961.31	12352	966.00	12377	970.69	12402	975.38	12427	980.06	12452	984.75	12477	989.44	12502	994.13	12527	998.81
12328	961.50	12353	966.19	12378	970.88	12403	975.56	12428	980.25	12453	984.94	12478	989.63	12503	994.31	12528	999.00
12329	961.69	12354	966.38	12379	971.06	12404	975.75	12429	980.44	12454	985.13	12479	989.81	12504	994.50	12529	999.19
12330	961.88	12355	966.56	12380	971.25	12405	975.94	12430	980.63	12455	985.31	12480	990.00	12505	994.69	12530	999.38
12331	962.06	12356	966.75	12381	971.44	12406	976.13	12431	980.81	12456	985.50	12481	990.19	12506	994.88	12531	999.56
12332	962.25	12357	966.94	12382	971.63	12407	976.31	12432	981.00	12457	985.69	12482	990.38	12507	995.06	12532	999.75
12333	962.44	12358	967.13	12383	971.81	12408	976.50	12433	981.19	12458	985.88	12483	990.56	12508	995.25	12533	999.94
12334	962.63	12359	967.31	12384	972.00	12409	976.69	12434	981.38	12459	986.06	12484	990.75	12509	995.44	12534	1,000.13
12335	962.81	12360	967.50	12385	972.19	12410	976.88	12435	981.56	12460	986.25	12485	990.94	12510	995.63	12535	1,000.31
12336	963.00	12361	967.69	12386	972.38	12411	977.06	12436	981.75	12461	986.44	12486	991.13	12511	995.81	12536	1,000.50
12337	963.19	12362	967.88	12387	972.56	12412	977.25	12437	981.94	12462	986.63	12487	991.31	12512	996.00	12537	1,000.69
12338	963.38	12363	968.06	12388	972.75	12413	977.44	12438	982.13	12463	986.81	12488	991.50	12513	996.19	12538	1,000.88
12339	963.56	12364	968.25	12389	972.94	12414	977.63	12439	982.31	12464	987.00	12489	991.69	12514	996.38	12539	1,001.06
12340	963.75	12365	968.44	12390	973.13	12415	977.81	12440	982.50	12465	987.19	12490	991.88	12515	996.56	12540	1,001.25
12341	963.94	12366	968.63	12391	973.31	12416	978.00	12441	982.69	12466	987.38	12491	992.06	12516	996.75	12541	1,001.44
12342	964.13	12367	968.81	12392	973.50	12417	978.19	12442	982.88	12467	987.56	12492	992.25	12517	996.94	12542	1,001.63
12343	964.31	12368	969.00	12393	973.69	12418	978.38	12443	983.06	12468	987.75	12493	992.44	12518	997.13	12543	1,001.81
12344	964.50	12369	969.19	12394	973.88	12419	978.56	12444	983.25	12469	987.94	12494	992.63	12519	997.31	12544	1,002.00
12345	964.69	12370	969.38	12395	974.06	12420	978.75	12445	983.44	12470	988.13	12495	992.81	12520	997.50	12545	1,002.19
12346	964.88	12371	969.56	12396	974.25	12421	978.94	12446	983.63	12471	988.31	12496	993.00	12521	997.69	12546	1,002.38
12347	965.06	12372	969.75	12397	974.44	12422	979.13	12447	983.81	12472	988.50	12497	993.19	12522	997.88	12547	1,002.56
12348	965.25	12373	969.94	12398	974.63	12423	979.31	12448	984.00	12473	988.69	12498	993.38	12523	998.06	12548	1,002.75
12349	965.44	12374	970.13	12399	974.81	12424	979.50	12449	984.19	12474	988.88	12499	993.56	12524	998.25	12549	1,002.94

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
12550	1,003.13	12575	1,007.81	12600	1,012.50	12625	1,017.19	12650	1,021.88	12675	1,026.56	12700	1,031.25	12725	1,035.94	12750	1,040.63
12551	1,003.31	12576	1,008.00	12601	1,012.69	12626	1,017.38	12651	1,022.06	12676	1,026.75	12701	1,031.44	12726	1,036.13	12751	1,040.81
12552	1,003.50	12577	1,008.19	12602	1,012.88	12627	1,017.56	12652	1,022.25	12677	1,026.94	12702	1,031.63	12727	1,036.31	12752	1,041.00
12553	1,003.69	12578	1,008.38	12603	1,013.06	12628	1,017.75	12653	1,022.44	12678	1,027.13	12703	1,031.81	12728	1,036.50	12753	1,041.19
12554	1,003.88	12579	1,008.56	12604	1,013.25	12629	1,017.94	12654	1,022.63	12679	1,027.31	12704	1,032.00	12729	1,036.69	12754	1,041.38
12555	1,004.06	12580	1,008.75	12605	1,013.44	12630	1,018.13	12655	1,022.81	12680	1,027.50	12705	1,032.19	12730	1,036.88	12755	1,041.56
12556	1,004.25	12581	1,008.94	12606	1,013.63	12631	1,018.31	12656	1,023.00	12681	1,027.69	12706	1,032.38	12731	1,037.06	12756	1,041.75
12557	1,004.44	12582	1,009.13	12607	1,013.81	12632	1,018.50	12657	1,023.19	12682	1,027.88	12707	1,032.56	12732	1,037.25	12757	1,041.94
12558	1,004.63	12583	1,009.31	12608	1,014.00	12633	1,018.69	12658	1,023.38	12683	1,028.06	12708	1,032.75	12733	1,037.44	12758	1,042.13
12559	1,004.81	12584	1,009.50	12609	1,014.19	12634	1,018.88	12659	1,023.56	12684	1,028.25	12709	1,032.94	12734	1,037.63	12759	1,042.31
12560	1,005.00	12585	1,009.69	12610	1,014.38	12635	1,019.06	12660	1,023.75	12685	1,028.44	12710	1,033.13	12735	1,037.81	12760	1,042.50
12561	1,005.19	12586	1,009.88	12611	1,014.56	12636	1,019.25	12661	1,023.94	12686	1,028.63	12711	1,033.31	12736	1,038.00	12761	1,042.69
12562	1,005.38	12587	1,010.06	12612	1,014.75	12637	1,019.44	12662	1,024.13	12687	1,028.81	12712	1,033.50	12737	1,038.19	12762	1,042.88
12563	1,005.56	12588	1,010.25	12613	1,014.94	12638	1,019.63	12663	1,024.31	12688	1,029.00	12713	1,033.69	12738	1,038.38	12763	1,043.06
12564	1,005.75	12589	1,010.44	12614	1,015.13	12639	1,019.81	12664	1,024.50	12689	1,029.19	12714	1,033.88	12739	1,038.56	12764	1,043.25
12565	1,005.94	12590	1,010.63	12615	1,015.31	12640	1,020.00	12665	1,024.69	12690	1,029.38	12715	1,034.06	12740	1,038.75	12765	1,043.44
12566	1,006.13	12591	1,010.81	12616	1,015.50	12641	1,020.19	12666	1,024.88	12691	1,029.56	12716	1,034.25	12741	1,038.94	12766	1,043.63
12567	1,006.31	12592	1,011.00	12617	1,015.69	12642	1,020.38	12667	1,025.06	12692	1,029.75	12717	1,034.44	12742	1,039.13	12767	1,043.81
12568	1,006.50	12593	1,011.19	12618	1,015.88	12643	1,020.56	12668	1,025.25	12693	1,029.94	12718	1,034.63	12743	1,039.31	12768	1,044.00
12569	1,006.69	12594	1,011.38	12619	1,016.06	12644	1,020.75	12669	1,025.44	12694	1,030.13	12719	1,034.81	12744	1,039.50	12769	1,044.19
12570	1,006.88	12595	1,011.56	12620	1,016.25	12645	1,020.94	12670	1,025.63	12695	1,030.31	12720	1,035.00	12745	1,039.69	12770	1,044.38
12571	1,007.06	12596	1,011.75	12621	1,016.44	12646	1,021.13	12671	1,025.81	12696	1,030.50	12721	1,035.19	12746	1,039.88	12771	1,044.56
12572	1,007.25	12597	1,011.94	12622	1,016.63	12647	1,021.31	12672	1,026.00	12697	1,030.69	12722	1,035.38	12747	1,040.06	12772	1,044.75
12573	1,007.44	12598	1,012.13	12623	1,016.81	12648	1,021.50	12673	1,026.19	12698	1,030.88	12723	1,035.56	12748	1,040.25	12773	1,044.94
12574	1,007.63	12599	1,012.31	12624	1,017.00	12649	1,021.69	12674	1,026.38	12699	1,031.06	12724	1,035.75	12749	1,040.44	12774	1,045.13

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
12775	1,045.31	12801	1,050.19	12827	1,055.06	12853	1,059.94	12879	1,064.81	12905	1,069.69	12931	1,074.56	12957	1,079.44	12983	1,084.31
12776	1,045.50	12802	1,050.38	12828	1,055.25	12854	1,060.13	12880	1,065.00	12906	1,069.88	12932	1,074.75	12958	1,079.63	12984	1,084.50
12777	1,045.69	12803	1,050.56	12829	1,055.44	12855	1,060.31	12881	1,065.19	12907	1,070.06	12933	1,074.94	12959	1,079.81	12985	1,084.69
12778	1,045.88	12804	1,050.75	12830	1,055.63	12856	1,060.50	12882	1,065.38	12908	1,070.25	12934	1,075.13	12960	1,080.00	12986	1,084.88
12779	1,046.06	12805	1,050.94	12831	1,055.81	12857	1,060.69	12883	1,065.56	12909	1,070.44	12935	1,075.31	12961	1,080.19	12987	1,085.06
12780	1,046.25	12806	1,051.13	12832	1,056.00	12858	1,060.88	12884	1,065.75	12910	1,070.63	12936	1,075.50	12962	1,080.38	12988	1,085.25
12781	1,046.44	12807	1,051.31	12833	1,056.19	12859	1,061.06	12885	1,065.94	12911	1,070.81	12937	1,075.69	12963	1,080.56	12989	1,085.44
12782	1,046.63	12808	1,051.50	12834	1,056.38	12860	1,061.25	12886	1,066.13	12912	1,071.00	12938	1,075.88	12964	1,080.75	12990	1,085.63
12783	1,046.81	12809	1,051.69	12835	1,056.56	12861	1,061.44	12887	1,066.31	12913	1,071.19	12939	1,076.06	12965	1,080.94	12991	1,085.81
12784	1,047.00	12810	1,051.88	12836	1,056.75	12862	1,061.63	12888	1,066.50	12914	1,071.38	12940	1,076.25	12966	1,081.13	12992	1,086.00
12785	1,047.19	12811	1,052.06	12837	1,056.94	12863	1,061.81	12889	1,066.69	12915	1,071.56	12941	1,076.44	12967	1,081.31	12993	1,086.19
12786	1,047.38	12812	1,052.25	12838	1,057.13	12864	1,062.00	12890	1,066.88	12916	1,071.75	12942	1,076.63	12968	1,081.50	12994	1,086.38
12787	1,047.56	12813	1,052.44	12839	1,057.31	12865	1,062.19	12891	1,067.06	12917	1,071.94	12943	1,076.81	12969	1,081.69	12995	1,086.56
12788	1,047.75	12814	1,052.63	12840	1,057.50	12866	1,062.38	12892	1,067.25	12918	1,072.13	12944	1,077.00	12970	1,081.88	12996	1,086.75
12789	1,047.94	12815	1,052.81	12841	1,057.69	12867	1,062.56	12893	1,067.44	12919	1,072.31	12945	1,077.19	12971	1,082.06	12997	1,086.94
12790	1,048.13	12816	1,053.00	12842	1,057.88	12868	1,062.75	12894	1,067.63	12920	1,072.50	12946	1,077.38	12972	1,082.25	12998	1,087.13
12791	1,048.31	12817	1,053.19	12843	1,058.06	12869	1,062.94	12895	1,067.81	12921	1,072.69	12947	1,077.56	12973	1,082.44	12999	1,087.31
12792	1,048.50	12818	1,053.38	12844	1,058.25	12870	1,063.13	12896	1,068.00	12922	1,072.88	12948	1,077.75	12974	1,082.63	13000	1,087.50
12793	1,048.69	12819	1,053.56	12845	1,058.44	12871	1,063.31	12897	1,068.19	12923	1,073.06	12949	1,077.94	12975	1,082.81		
12794	1,048.88	12820	1,053.75	12846	1,058.63	12872	1,063.50	12898	1,068.38	12924	1,073.25	12950	1,078.13	12976	1,083.00		
12795	1,049.06	12821	1,053.94	12847	1,058.81	12873	1,063.69	12899	1,068.56	12925	1,073.44	12951	1,078.31	12977	1,083.19		
12796	1,049.25	12822	1,054.13	12848	1,059.00	12874	1,063.88	12900	1,068.75	12926	1,073.63	12952	1,078.50	12978	1,083.38		
12797	1,049.44	12823	1,054.31	12849	1,059.19	12875	1,064.06	12901	1,068.94	12927	1,073.81	12953	1,078.69	12979	1,083.56		
12798	1,049.63	12824	1,054.50	12850	1,059.38	12876	1,064.25	12902	1,069.13	12928	1,074.00	12954	1,078.88	12980	1,083.75		
12799	1,049.81	12825	1,054.69	12851	1,059.56	12877	1,064.44	12903	1,069.31	12929	1,074.19	12955	1,079.06	12981	1,083.94		
12800	1,050.00	12826	1,054.88	12852	1,059.75	12878	1,064.63	12904	1,069.50	12930	1,074.38	12956	1,079.25	12982	1,084.13		

AND ADD 25% OF ANY AMOUNT IN EXCESS OF P13 000.00

TAX DEDUCTION TABLE FOR RESIDENT EMPLOYEES
(From tax year 2021-22) July 2021 onwards

THIS TABLE IS TO BE USED ONLY FOR REMUNERATION PAID ANNUALLY

INSTRUCTIONS

1. Remuneration (REM) means any amount accrued to an employee by way of (a) 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	but Less than	
PULA	PULA	
0	48 000	Nil
48 000	84 000	0 + 5% of the excess over P48 000
84 000	120 000	1 800 + 12.5% of excess over P84 000
120 000	156 000	6 300 + 18.75% of excess over P120 000
156 001 and above		13 050 + 25% excess over P156 000

Part II Tax Deduction Tables

TAX DEDUCTION TABLES FOR NON-RESIDENT EMPLOYEES (From Tax Year 2021-2022) July 2021 onwards

For Monthly and Annual Pay Period

1. Remuneration (REM) means any amount accrued to an employee by way of (a) 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 PULA	but Less than PULA	
0	7 000	5% of every Pula
7 000	10 000	350.00 + 12.5% of the excess over 7 000
10 000	13 000	725.00 + 18.75% of the excess over 10 000
Over 13 000		1 287.50 + 25% of the excess over 13 000

PAYMENTS MADE ANNUALLY

Remuneration		Tax to be deducted
More than PULA	but Less than PULA	
0	84 000	5% of every Pula
84 000	120 000	4 200 + 12.5% of excess over 84 000
120 000	156 000	8 700 + 18.75% of excess over 120 000
Over 156 000		15 450+ 25% of excess over P156 000

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 P0.50

EXAMPLE 2 RESIDENTS PAID WEEKLY

Resident employee paid P1000 per week regularly.

To determine tax to be withheld from a week payment:

Step 1 – Turn to Weekly Resident Tax Tables

Step 2 – Find in the Remuneration column the amount P1 000

Step 3 – Read from the adjacent Tax column. The amount of tax to be withheld P3.85

EXAMPLE 3 RESIDENTS PAID MONTHLY

Resident employees paid P4 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 P4200

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 P9 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 P9 000 P7 000 – P10 000

Step 3 – Read from the adjacent Tax Column the first amount noted P350

Step 4 – Deduct from the payment to be made the lowest figure for the range of remuneration in Step 2 P9 000 – P7 000 = P2000

Step 5 – Calculate the tax on the amount in Step 4 at the rate indicated in the Tax Column at Step 3 P2000 @ 12.5% = P250.00

Step 6 – Add the amount in Step 3 to the amount in Step 5 to give the amount of tax to be withheld P350 + P250 = P600.00

Part II Examples

EXAMPLE 5

PAY PERIOD NOT IN TAX TABLES

A resident employee is paid a salary at a rate of P4 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., P4000 by 26 (the number of pay days in the year)	P104 000
Step 2 – Turn to Annual Resident Tax table	
Step 3 – Find the range of Remuneration which includes the amount in Step 1	P84 000 – P120 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 (104 000- 84 000)	P20 000
Step 6 – Calculate the tax on the amount in step 5 at the rate indicated in the tax column at Step 4	(P20 000 @ 12.5%) = P2 500.00
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 (1 800.00 + 2 500.00)	P4 300.00
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	(P4 300.00 / 26) = P165.38

EXAMPLE 6

PAID REGULARLY WITH ADDITIONAL PAYMENT(S)

Resident employee in post at 1st 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 P0.00 P52 000 P200.00
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 1.1.2019 and was reinstated on 1.9.2021. He receives on 1.9.2021 lump sum of P84 000, in addition to his regular remuneration, most of which relate to previous tax years. The break up is given below:

Tax year 2019 P12 000

Tax year 2020 P24 000

Tax year 2021 P40 000 and

Tax year 2022 (from 1.7.2011 to 31.8.2011) P8 000

His remuneration for the above tax years, exclusive of the lump sum payment is as follows: Tax year 2019 P34 000

Tax year 2020 P18 000

Tax year 2021 P22 000

Tax year 2022 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
2019	34 000	12 000	46 000
2020	18 000	24 000	42 000
2021	22 000	40 000	62 000

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
2019	46 000	500
2020	42 000	300
2021	62 000	1 300
Total tax for the three years		2 100

Part II Examples

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

Tax year	Remuneration including the lump sum	Tax Thereon
2019	34 000	nil
2020	18 000	nil
2021	22 000	nil
Total tax for the three years		nil

Step 4 – Deduct the tax arrived at Step 3 from the tax computed in Step 2 P2 100 – 0 = P2 100

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., P 8 000 will be computed as given in Example 6.

Applying the steps in example 6, the tax on additional remuneration pertaining to tax year 2022 is

P400.00

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

P2 100.00

Total tax to be deducted from additional remuneration relating to previous tax years and current tax years(P400 + 2 100) =

P2 500.00

EXAMPLE 8

EMPLOYEE JOINS THE SERVICE IN THE MIDDLE OF THE TAX YEAR

NOTE: An employee who joins the service during the months of August to June of any 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 P8 000 per month

Step 1 – Calculate the total remuneration be paid in the tax year P8 000 x 9 = P72 000

Step 2 – Turn to Annual Resident Tax Tables

Step 3 – Determine the tax to be withheld from remuneration P72 000 P1 200

Step 4 – Divide the tax on step 3 by the number of months to determine the monthly tax deduction P1 200 divided by 9 = P133.33

EXAMPLE 9

SEVERANCE PAY, IN –SERVICE AND TERMINAL GRATUITY

An employee received severance pay of P22 500 during tax year 2022. His remuneration for tax year 2020 was P36 000 and for tax year 2021 remuneration was P45 000. His remuneration, excluding the severance pay, for tax year 2022 is P55 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

Part II Examples

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	P22 500
Less: 1/3 thereof	P7 500
Taxable severance pay	P15 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 2022. Remuneration including taxable severance pay (55 000 + 15 000) = P70 000

Tax on P70 000 applying tax rates for tax year 2022. (See annual tax table for resident employees)	P1 100.00
Remuneration excluding severance pay	P55 000.00
Tax on P55 000 applying tax rates for tax year 2022	P350.00
Tax on severance pay (additional amount) (P1100 – P350)	P750.00

Step 3 – Divide the taxable severance pay by 3 (P15 000/3) = P5000

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 – 2020, 2021 and 2022.

Tax Year 2020

Remuneration including taxable severance pay – (P36 000 + 5 000) =	P41 000
Tax thereon applying rates for tax year 2020	P250
Remuneration excluding taxable severance pay	P36 000
Tax thereon applying rates for tax year 2020	Nil
Tax on severance pay (250 -nil) for tax year 2020	P250

Tax Year 2021

Remuneration including taxable severance pay – (P45 000 + 5 000) =	P50 000
Tax thereon applying rates for tax year 2021	P700
Remuneration excluding taxable severance pay	P45 000
Tax thereon applying rates for tax year 2021	P450
Tax on severance pay (700 -450) for tax year 2021	P250

Tax Year 2022

Remuneration including taxable severance pay – (P55 000 + 5 000) =	P60 000
Tax thereon applying rates for tax year 2022	P600
Remuneration excluding taxable severance pay	P55 000
Tax thereon applying rates for tax yea 2022	P350
Tax on severance pay (600 -350) for tax year 2022	P250

Part II Examples

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 2020	P250
Tax year 2021	P250
Tax year 2022	P250
Total tax on severance pay for three years =	P750

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 P750

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

EXAMPLE 10 IRREGULAR PAYMENT AT REGULAR INTERVALS

Resident employee paid regularly each month.

Monthly payment 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 4000 plus commission	P500
(b) in second month of employment, salary 4000 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 (P4500 + P4700) P9 200

Step 3 – Divide the Remuneration in Step 2 by the number of month payments already made plus one (P9 200 divided by 2) P4 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 P4 000 (P4000 + 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
Salary this month	4000	4000										
Commission this month	500	700										
Pay this month (1 + 2 above)	4500	4700										
Total pay to date (Row 3 +Row 4 of previous month)	4500	9200										
Months elapsed	1	2										
Average pay (Row 4/ Row 5)	4500	4600										
Average Tax (Tax on 6 above as per Tax Table)	25	30										
Average Tax by months elapsed (Row 7 x Row 5)	25	60										
Tax Due to Date	25	60										
Tax paid to date (total of Rows 11 of previous columns)	0	25										
Tax to be deducted this month (Row 9 – Row10)	25	35										

EXAMPLE 11

OCCASIONAL IRREGULAR PAYMENT (S) CAUSING THE RATE OF REMUNERATION TO EXCEED P48 000 PER ANNUM (P4000 PER MONTH)

A. Resident employee paid regular at P3600 per month. Payment of P300 to be made for overtime in November (i.e. P3 900 in that month) To determine tax to be withheld from the November payment:

Step 1 – Calculate the Annual Remuneration (including overtime) $(P3\ 600 \times 12) + P300 = P43\ 500$

As the Remuneration for the year is estimated to be less than P48 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. P23 600 in that month). To determine the tax to be withheld from the December payment.

Step 1 – Calculate the Annual Remuneration $(P3\ 600 \times 12) + P300 + 20\ 000 =$	P63 500
Step 2 – Turn to the Annual Resident Tax Tables	
Step 3 – Find the range of Remuneration including the amount of P63 500	P48 000 – P84 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 $(P63\ 500 - P48\ 000)$	P15 500
Step 6 – Calculate the tax in the amount in Step 5 at the rate indicate in the Tax column in Step 4 $(P15\ 500 \text{ at } 5\%)$	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

Part II Examples

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 2021. 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
48 000	82 200	0 + 5/95 of the excess over P48 000
82 200	113 700	1 800 + 12.5 / 87.50 of the excess over 82 200
113 700	142 950	6300+ 18.75 / 81.25 of excess over 113 700
142 950 and over		13 050 + 25 / 75 of excess over P142 950

Non- Resident Individuals		
More than	But not exceeding	Amount
0	79 800	5/95 of the excess over 0
79 800	111 300	4 200 + 12.5 / 87.5 of excess over P79 800
111 300	140 550	8 700 + 18.75 / 81.25 of excess over 111 300
140 550 and over		15 450 + 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: $(7500 \times 12) =$ P90 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 P82 200 =	P1 800
On balance of P7800 at 12.50 / 87.50 of the same:	P1114.29
Tax payable _____	P2 914.29

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

Tax to be deducted every month: $2\ 914.29 / 12 =$ P242.86

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 2021.

- (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

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 P243.75

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

Part II Examples

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 2022. His remuneration for the year other than retrenchment package is P80 000. His remuneration for tax years 2020 and 2021 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 favourable to the taxpayer.

Step 1 – Retrenchment package received P61 000
Step 2 – Deduct one third of retrenchment package received or P48 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 2020/21 is P48 000. The greater of the amount is P48 000.

Step 3 – Deduct from the retrenchment package the amount in step 2 – P61 000 less P48 000 = P13 000. This is the taxable retrenchment package.

Step 4 – Compute the tax on taxable retrenchment package for tax year 2022 taking it as additional amount following example 6.

Remuneration including taxable retrenchment package for tax year 2022 – (P80 000 + P13 000)	P93 000
Tax thereon applying tax rate applicable to tax year 2022	P2 925.00
Remuneration excluding taxable retrenchment package -	P80 000
Tax on P80 000 applying rates for tax year 2022	P1 600
Tax on taxable retrenchment package P2 925.00 – P1 600.00 =	P1 325.00

Note: the following steps will apply only where taxpayer was assessed for the previous two years.

Step 5 – Compute the tax on additional amount for tax years 2020, 2021 and 2022 taking one- third of taxable retrenchment package for each of the three years as additional amount. (1/3 of P13 000 i.e. P4 333).

Tax Year 2020

Remuneration including taxable retrenchment package – (P90 000 + P4 333) =	P94 333
Tax thereon applying rates for tax year 2020	P4 591.63
Remuneration excluding taxable retrenchment package	P90 000
Tax thereon applying rates for tax year 2020	P4050.00
Tax on retrenchment package (4 591.63 -4 050) for tax year 2020	P541.63

Tax Year 2021

Remuneration including taxable retrenchment package (P100 000 + 4 333) =	P104 333
Tax thereon applying rates for tax year 2021	P5 841.63
Remuneration excluding taxable retrenchment package	P100 000
Tax thereon applying rates for tax year 2021	P5 300.00
Tax on retrenchment package (5 841.63 - 5 300.00) for tax year 2021	P541.63

Tax Year 2022

Remuneration including taxable retrenchment package – (P80 000 + 4 333) =	P84 333
Tax thereon applying rates for tax year 2022	P1841.63
Remuneration excluding taxable retrenchment package	P80 000
Tax thereon applying rates for tax year 2022	P1 600.00
Tax on retrenchment package (1 841.63 – 1600) for tax year 2022	P241.63

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

Tax year 2020 – Tax on additional amount of retrenchment package =	P541.63
Tax year 2021 – Tax on additional amount of retrenchment package =	P 541.63
Tax year 2022 – Tax on additional amount of retrenchment package =	P241.63
Total tax on additional amount for the three years – (541.63+541.63+241.63) =	P1 324.89

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 2021/22. The lesser of the two amounts is the amount in Step 6 i.e.

P1 324.89

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

Employee's 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 in 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) P13 050

Step 5 – PAYE on remuneration and pension. Deduction per month after

lodging ITW 5 (P13 050/12) P1 087.50

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 2021/2022 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
 - (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 –

Part III Valuation of Benefits

- (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 79 of this Tax Table. For other benefits please refer to the Circular to Employees dated 1st June 2001 as amended issued by the then Commissioner of Taxes. This is printed in page 72 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 2022, the bank rate of interest as announced by Bank of Botswana for commercial banks as on 1st July 2021 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.

Part III Valuation of Benefits

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 P270 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 P270 = P301

Step 4 – Find in the Remuneration (REM) column the amount of P301.

Step 5 – Read from the adjacent tax column the amount of tax to be withheld = P5.05

b) Resident paid weekly:

Resident paid P2 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 P2 000 = P2 010

Step 4 –Find the Remuneration (REM) column the amount of P2 010 under the Weekly Tax Tables.

Step 5 – Read the adjacent column the amount of tax to be withheld = P83.94

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 = P117.05.

- 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.

Segolo Lekau
Acting Commissioner General

CIRCULAR TO ALL EMPLOYERS

REF: ISD 65 II

1st 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 1st 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 1st 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 1st 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.

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.

Segolo Lekau
Acting Commissioner General

Part III Valuation of Benefits

Supplement C – Botswana Government Gazette dated 15th June 1990 C.159

STATUTORY INSTRUMENT NO. 43 – of 1990

INCOME TAX ACT
(Cap. 52:01)

INCOME TAX (EMPLOYMENT INCOME) REGULATIONS 1990
(Published on 15th 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 1st July 1990 and for all subsequent tax years. |
| Current Capital Valuation | <p>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:</p> <p>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.</p> |
| Relevant percentage of employment income | <p>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.</p> |

Made this 7th day of June 1990

F.G. Mogae
Minister of Finance and Development Planning

**HOUSING BENEFIT TABLE (Tax Year 2021 onwards)
FROM PULA 48 100 TO PULA 57 600**

INCOME	RELEVANT PERCENT	HOUSING BENEFIT	INCOME	RELEVANT PERCENT	HOUSING BENEFIT	INCOME	RELEVANT PERCENT	HOUSING BENEFIT
48100	1.25%	601.25	52100	11.25%	5,861.25	56100	21.25%	11,921.25
48200	1.50%	723.00	52200	11.50%	6,003.00	56200	21.50%	12,083.00
48300	1.75%	845.25	52300	11.75%	6,145.25	56300	21.75%	12,245.25
48400	2.00%	968.00	52400	12.00%	6,288.00	56400	22.00%	12,408.00
48500	2.25%	1,091.25	52500	12.25%	6,431.25	56500	22.25%	12,571.25
48600	2.50%	1,215.00	52600	12.50%	6,575.00	56600	22.50%	12,735.00
48700	2.75%	1,339.25	52700	12.75%	6,719.25	56700	22.75%	12,899.25
48800	3.00%	1,464.00	52800	13.00%	6,864.00	56800	23.00%	13,064.00
48900	3.25%	1,589.25	52900	13.25%	7,009.25	56900	23.25%	13,229.25
49000	3.50%	1,715.00	53000	13.50%	7,155.00	57000	23.50%	13,395.00
49100	3.75%	1,841.25	53100	13.75%	7,301.25	57100	23.75%	13,561.25
49200	4.00%	1,968.00	53200	14.00%	7,448.00	57200	24.00%	13,728.00
49300	4.25%	2,095.25	53300	14.25%	7,595.25	57300	24.25%	13,895.25
49400	4.50%	2,223.00	53400	14.50%	7,743.00	57400	24.50%	14,063.00
49500	4.75%	2,351.25	53500	14.75%	7,891.25	57500	24.75%	14,231.25
49600	5.00%	2,480.00	53600	15.00%	8,040.00	57600	25.00%	14,400.00
49700	5.25%	2,609.25	53700	15.25%	8,189.25			
49800	5.50%	2,739.00	53800	15.50%	8,339.00			
49900	5.75%	2,869.25	53900	15.75%	8,489.25			
50000	6.00%	3,000.00	54000	16.00%	8,640.00			
50100	6.25%	3,131.25	54100	16.25%	8,791.25			
50200	6.50%	3,263.00	54200	16.50%	8,943.00			
50300	6.75%	3,395.25	54300	16.75%	9,095.25			
50400	7.00%	3,528.00	54400	17.00%	9,248.00			
50500	7.25%	3,661.25	54500	17.25%	9,401.25			
50600	7.50%	3,795.00	54600	17.50%	9,555.00			
50700	7.75%	3,929.25	54700	17.75%	9,709.25			
50800	8.00%	4,064.00	54800	18.00%	9,864.00			
50900	8.25%	4,199.25	54900	18.25%	10,019.25			
51000	8.50%	4,335.00	55000	18.50%	10,175.00			
51100	8.75%	4,471.25	55100	18.75%	10,331.25			
51200	9.00%	4,608.00	55200	19.00%	10,488.00			
51300	9.25%	4,745.25	55300	19.25%	10,645.25			
51400	9.50%	4,883.00	55400	19.50%	10,803.00			
51500	9.75%	5,021.25	55500	19.75%	10,961.25			
51600	10.00%	5,160.00	55600	20.00%	11,120.00			
51700	10.25%	5,299.25	55700	20.25%	11,279.25			
51800	10.50%	5,439.00	55800	20.50%	11,439.00			
51900	10.75%	5,579.25	55900	20.75%	11,599.25			
52000	11.00%	5,720.00	56000	21.00%	11,760.00			

Where employment income excluding the housing benefit is in excess of P57 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
Plain Clothes
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
Meal
Foreign Service

Note: This list is not exhaustive

**PAYMENTS MADE ANNUALLY
RATES FOR TAX YEARS 2011/2012 TO 2020/2021**

RESIDENT INDIVIDUALS**TABLE I**

Remuneration More than but PULA	Less than PULA	Tax to be deducted
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	6 300 + 18.75% of excess over P108 000
144 000 and above		13 050 + 25% excess over P144 000

NON-RESIDENT INDIVIDUALS**TABLE II****a) PAYMENTS MADE MONTHLY**

Remuneration More than but PULA	Less than PULA	Tax to be deducted
0	6 000	5% of every Pula
6 000	9 000	300 + 12.5% of the excess over 6000
9 000	12 000	675.00 + 18.75% of the excess over 9000
Over 12 000		1237.50 + 25% of the excess over 12 000

b) PAYMENTS MADE ANNUALLY

Remuneration More than but PULA	Less than PULA	Tax to be deducted
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