

No. 999 of 1979.

Income Tax (Salary or Wages Tax) (Rates) Act 1979.

Certified on: / /20 .

INDEPENDENT STATE OF PAPUA NEW GUINEA.



No. of 1979.

Income Tax (Salary or Wages Tax) (Rates) Act 1979.

ARRANGEMENT OF SECTIONS.

PART I – INTRODUCTORY.

- 1A. Interpretation.
 “Declaration”
- 1. Imposition of Tax.

SCHEDULE 1 – Notes:.

INDEPENDENT STATE OF PAPUA NEW GUINEA.



AN ACT

entitled

Income Tax (Salary or Wages Tax) (Rates) Act 1979,

Being an Act to declare the rates of salary or wages tax, to be incorporated and read as one with the *Income Tax Act 1959*.

PART I. – INTRODUCTORY.

1A. INTERPRETATION.

In this Act, unless the contrary intention appears–

“**Declaration**” means a form lodged by an employee in accordance with Division VI.4 of the *Income Tax Regulations 1959*.

1. IMPOSITION OF TAX.

(1) For the purpose of Part III.2B of the *Income Tax Act 1959*, the rates of tax payable on salary or wages are as set out in Schedule 1.

(2) The rate of salary or wages tax payable by a person on that part of his income that consists of–

- (a) a payment of an amount specified in Section 64B(2) and (2A) of the *Income Tax Act 1959*; or
- (b) a payment of gratuity in accordance with Section 65C(2) of the *Income Tax Act 1959*; or
- (c) subject to Section 65CA(2) of the *Income Tax Act 1959* a payment of gratuity in accordance with Section 65CA(1) or 65CD(1) of the *Income Tax Act 1959*,

is 2% of that payment.

- (3) [*Repealed.*]

SCHEDULE 1 – NOTES:.

1. The rates of salary or wages tax for each part of a resident employee's salary or wages specified in Column 4 of Table A or Table B opposite the amount of salary or wages specified in Column 1 or Column 3 of Table C is subject to the number of dependents as per the declaration lodged by the taxpayer.
2. The rates of salary or wages tax for each part of a non-resident employee's salary or wages specified in Column 2 of Table A or Table C is opposite the amount of salary or wages specified in Column 1 of Table A and Table B or Column 1 of Table C.
3. Where 2 persons contribute to the maintenance of a dependent being a child less than 16 years of age, or student child in terms of Division III.18A of the *Income Tax Act 1959*, the rate of salary or wages tax for each part of an employee's salary or wages tax specified in Column 4 of Table A or Column 3 of Table C is subject to that proportion of the reduction in salary or wages tax by reference to the number of dependents, per the declaration lodged by the taxpayer, as in the circumstances.
4. Where no declaration is lodged by the taxpayer the amount of salary or wages tax to be deducted is the amount set out in Column 3 of Table A or Table B opposite the amount of salary or wages specified in Column 1, or Column 2, of Table C.

TABLE A

Where an employees Salary or Wages is less than K219 per fortnight

Column 1 Salary per Fortnight Exceeding	Not Exceeding	Column 2 Non- Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged
0	1	0.25	0.47	0.00
1	3	0.75	1.41	0.00
3	5	1.25	2.35	0.00
5	7	1.75	3.29	0.00
7	9	2.25	4.23	0.00
9	11	2.75	5.17	0.00
11	13	3.25	6.11	0.00
13	15	3.75	7.05	0.00
15	17	4.25	7.99	0.00
17	19	4.75	8.93	0.00
19	21	5.25	9.87	0.00
21	23	5.75	10.81	0.00
23	25	6.25	11.75	0.00
25	27	6.75	12.69	0.00

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Where an employees Salary or Wages is less than K219 per fortnight

Column 1 Salary per Fortnight Exceeding	Not Exceeding	Column 2 Non- Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged
27	29	7.25	13.63	0.00
29	31	7.75	14.57	0.00
31	33	8.25	15.51	0.00
33	35	8.75	16.45	0.00
35	37	9.25	17.39	0.00
37	39	9.75	18.33	0.00
39	41	10.25	19.27	0.00
41	43	10.75	20.21	0.00
43	45	11.25	21.15	0.00
45	47	11.75	22.09	0.00
47	49	12.25	23.03	0.00
49	51	12.75	23.97	0.00
51	53	13.25	24.91	0.00
53	55	13.75	25.85	0.00
55	57	14.25	26.79	0.00
57	59	14.75	27.73	0.00
59	61	15.25	28.67	0.00
61	63	15.75	29.61	0.00
63	65	16.25	30.55	0.00
65	67	16.75	31.49	0.00
67	69	17.25	32.43	0.00
69	71	17.75	33.37	0.00
71	73	18.25	34.31	0.00
73	75	18.75	35.25	0.00
75	77	19.25	36.19	0.00
77	79	19.75	37.13	0.00
79	81	20.25	38.07	0.00
81	83	20.75	39.01	0.00
83	85	21.25	39.95	0.00

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Where an employees Salary or Wages is less than K219 per fortnight

Column 1 Salary per Fortnight Exceeding	Not Exceeding	Column 2 Non- Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged
85	87	21.75	40.89	0.00
87	89	22.25	41.83	0.00
89	91	22.75	42.77	0.00
91	93	23.25	43.71	0.00
93	95	23.75	44.65	0.00
95	97	24.25	45.59	0.00
97	99	24.75	46.53	0.00
99	101	25.25	47.47	0.00
101	103	25.75	48.41	0.00
103	105	26.25	49.35	0.00
105	107	26.75	50.29	0.00
107	109	27.25	51.23	0.00
109	111	27.75	52.17	0.00
111	113	28.25	53.11	0.00
113	115	28.75	54.05	0.00
115	117	29.25	54.99	0.00
117	119	29.75	55.93	0.00
119	121	30.25	56.87	0.00
121	123	30.75	57.81	0.00
123	125	31.25	58.75	0.00
125	127	31.75	59.69	0.00
127	129	32.25	60.63	0.00
129	131	32.75	61.57	0.00
131	133	33.25	62.51	0.00
133	135	33.75	63.45	0.00
135	137	34.25	64.39	0.00
137	139	34.75	65.33	0.00
139	141	35.25	66.27	0.00
141	143	35.75	67.21	0.00

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Where an employees Salary or Wages is less than K219 per fortnight

Column 1 Salary per Fortnight Exceeding	Not Exceeding	Column 2 Non- Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged
143	145	36.25	68.15	0.00
145	147	36.75	69.09	0.00
147	149	37.25	70.03	0.00
149	151	37.75	70.97	0.00
151	153	38.25	71.91	0.00
153	155	38.75	72.85	0.00
155	157	39.25	73.79	0.00
157	159	39.75	74.73	0.00
159	161	40.25	75.67	0.00
161	163	40.75	76.61	0.00
163	165	41.25	77.55	0.00
165	167	41.75	78.49	0.00
169	171	42.75	80.37	0.00
171	173	43.25	81.31	0.00
173	175	43.75	82.25	0.00
175	177	44.25	83.19	0.00
177	179	44.75	84.13	0.00
179	181	45.25	85.07	0.00
181	183	45.75	86.01	0.00
183	185	46.25	86.95	0.00
185	187	46.75	87.89	0.00
187	189	47.25	88.83	0.00
189	191	47.75	89.77	0.00
191	193	48.25	90.71	0.00
193	195	48.75	91.65	0.00
195	197	49.25	92.59	0.00
197	199	49.75	93.53	0.00
199	201	50.25	94.47	0.00
201	203	50.75	95.41	0.00

Where an employees Salary or Wages is less than K219 per fortnight

Column 1 Salary per Fortnight Exceeding	Not Exceeding	Column 2 Non- Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged
203	205	51.25	96.35	0.00
205	207	51.75	97.29	0.00
207	209	52.25	98.23	0.00
209	211	52.75	99.17	0.00
211	213	53.25	100.11	0.00
213	215	53.75	101.05	0.00
215	217	54.25	101.99	0.00
217	219	54.75	102.93	0.00

TABLE B

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayer s	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
219	221	55.25	103.87	0.44	0.00	0.00	0.00	0.00
221	223	55.75	104.81	0.94	0.00	0.00	0.00	0.00
223	225	56.25	105.75	1.44	0.00	0.00	0.00	0.00
225	227	56.75	106.69	1.94	0.21	0.00	0.00	0.00
227	229	57.25	107.63	2.44	0.71	0.00	0.00	0.00
229	231	57.75	108.57	2.94	1.21	0.06	0.00	0.00
231	233	58.25	109.51	3.44	1.71	0.56	0.00	0.00
233	235	58.75	110.45	3.94	2.21	1.06	0.00	0.00
235	237	59.25	111.39	4.44	2.71	1.56	0.40	0.00
237	239	59.75	112.33	4.94	3.21	2.06	0.90	0.00
239	241	60.25	113.27	5.44	3.71	2.56	1.40	0.25
241	243	60.75	114.21	5.94	4.21	3.06	1.90	0.75
243	245	61.25	115.15	6.44	4.71	3.56	2.40	1.25
245	247	61.75	116.09	6.94	5.21	4.06	2.90	1.75
247	249	62.25	117.03	7.44	5.71	4.56	3.40	2.25

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
249	251	62.75	117.97	7.94	6.21	5.06	3.90	2.75
251	253	63.25	118.91	8.44	6.71	5.56	4.40	3.25
253	255	63.75	119.85	9.94	8.21	7.06	5.90	4.75
255	257	64.25	120.79	9.44	7.71	6.56	5.40	4.25
257	259	64.75	121.73	9.94	8.21	7.06	5.90	4.75
259	261	65.25	122.67	10.44	8.71	7.56	6.40	5.25
261	263	65.75	123.61	10.94	9.21	8.06	6.90	5.75
263	265	66.25	124.55	11.44	9.71	8.56	7.40	6.25
265	267	66.75	125.49	11.94	10.15	8.96	7.76	6.57
267	269	67.25	126.43	12.44	10.58	9.33	8.09	6.84
269	271	67.75	127.37	12.94	11.00	9.71	8.41	7.12
271	273	68.25	128.31	13.44	11.43	10.08	8.74	7.39
273	275	68.75	129.25	13.94	11.85	10.46	9.06	7.67
275	277	69.25	130.19	14.44	12.28	10.83	9.39	7.94
277	279	69.75	131.13	14.94	12.70	11.21	9.71	8.22
279	281	70.25	132.07	15.44	13.13	11.58	10.04	8.49
281	283	70.75	133.01	15.94	13.55	11.96	10.36	8.77
283	285	71.25	133.95	16.44	13.98	12.33	10.69	9.04

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
285	287	71.75	134.89	16.9 4	14.40	12.7 1	11.0 1	9.32
287	289	72.25	135.83	17.4 4	14.83	13.0 8	11.3 4	9.59
289	291	72.75	136.77	17.9 4	15.25	13.4 6	11.6 6	9.87
291	293	73.25	137.71	18.4 4	15.68	13.8 3	11.9 9	10.1 4
293	295	73.75	138.65	18.9 4	16.10	14.2 1	12.3 1	10.4 2
295	297	74.25	139.59	19.4 4	16.53	14.5 8	12.6 4	10.6 9
297	299	74.75	140.53	19.9 4	16.95	14.9 6	12.9 6	10.9 7
299	301	75.25	141.47	20.4 4	17.38	15.3 3	13.2 9	11.2 4
301	303	75.75	142.41	20.9 4	17.80	15.7 1	13.6 1	11.5 2
303	305	76.25	143.35	21.4 4	18.23	16.0 8	13.9 4	11.7 9
305	307	76.75	144.29	21.9 4	18.65	16.4 6	14.2 6	12.0 7
307	309	77.25	145.23	22.4 4	19.08	16.8 3	14.5 9	12.3 4
309	311	77.75	146.17	22.9 4	19.50	17.2 1	14.9 1	12.6 2
311	313	78.25	147.11	23.4 4	19.93	17.5 8	15.2 4	12.8 9
313	315	78.75	148.05	23.9 4	20.35	17.9 6	15.5 6	13.1 7
315	317	79.25	148.99	24.4 4	20.78	18.3 3	15.8 9	13.4 4

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
317	319	79.75	149.93	24.9 4	21.20	18.7 1	16.2 1	13.7 2
319	321	80.25	150.87	25.4 4	21.63	19.0 8	16.5 4	13.9 9
321	323	80.75	151.81	25.9 4	22.05	19.4 6	16.8 6	14.2 7
323	325	81.25	152.75	26.4 4	22.48	19.8 3	17.1 9	14.5 4
325	327	81.75	153.69	26.9 4	22.90	20.2 1	17.5 1	14.8 2
327	329	82.25	154.63	27.4 4	23.33	20.5 8	17.8 4	15.0 9
329	331	82.75	155.57	27.9 4	23.75	20.9 6	18.1 6	15.3 7
331	333	83.25	156.51	28.4 4	24.18	21.3 3	18.4 9	15.6 4
333	335	83.75	157.45	28.9 4	24.60	21.7 1	18.8 1	15.9 2
335	337	84.25	158.39	29.4 4	25.03	22.0 8	19.1 4	16.1 9
337	339	84.75	159.33	29.9 4	25.45	22.4 6	19.4 6	16.4 7
339	341	85.25	160.27	30.4 4	25.88	22.8 3	19.7 9	16.7 4
341	343	85.75	161.21	30.9 4	26.30	23.2 1	20.1 1	17.0 2
343	345	86.25	162.15	31.4 4	26.73	23.5 8	20.4 4	17.2 9
345	347	86.75	163.09	31.9 4	27.15	23.9 6	20.7 6	17.5 7
347	349	87.25	164.03	32.4 4	27.58	24.3 3	21.0 9	17.8 4

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
349	351	87.75	164.97	32.9 4	28.00	24.7 1	21.4 1	18.1 2
351	353	88.25	165.91	33.4 4	28.43	25.0 8	21.7 4	18.3 9
353	355	88.75	166.85	33.9 4	28.85	25.4 6	22.0 6	18.6 7
355	357	89.25	167.79	34.4 4	29.28	25.8 3	22.3 9	18.9 4
357	359	89.75	168.73	34.9 4	29.70	26.2 1	22.7 1	19.2 2
359	361	90.25	169.67	35.4 4	30.13	26.5 8	23.0 4	19.4 9
361	363	90.75	170.61	35.9 4	30.55	26.9 6	23.3 6	19.7 7
363	365	91.25	171.55	36.4 4	30.98	27.3 3	23.6 9	20.0 4
365	367	91.75	172.49	36.9 4	31.40	27.7 1	24.0 1	20.3 2
367	369	92.25	173.43	37.4 4	31.83	28.0 8	24.3 4	20.5 9
369	371	92.75	174.37	37.9 4	32.25	28.4 6	24.6 6	20.8 7
371	373	93.25	175.31	38.4 4	32.68	28.8 3	24.9 9	21.1 4
373	375	93.75	176.25	38.9 4	33.10	29.2 1	25.3 1	21.4 2
375	377	94.25	177.19	39.4 4	33.53	29.5 8	25.6 4	21.6 9
377	379	94.75	178.13	39.9 4	33.95	29.9 6	25.9 6	21.9 7
379	381	95.25	179.07	40.4 4	34.38	30.3 3	26.2 9	22.2 4

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
381	383	95.75	180.01	40.9 4	34.80	30.7 1	26.6 1	22.5 2
383	385	96.25	180.95	41.4 4	35.23	31.0 8	26.9 4	22.7 9
385	387	96.75	181.89	41.9 4	35.65	31.4 6	27.2 6	23.0 7
387	389	97.25	182.83	42.4 4	36.08	31.8 3	27.5 9	23.3 4
389	391	97.75	183.77	42.9 4	36.50	32.2 1	27.9 1	23.6 2
391	393	98.25	184.71	43.4 4	36.93	32.5 8	28.2 4	23.8 9
393	395	98.75	185.65	43.9 4	37.35	32.9 6	28.5 6	24.1 7
395	397	99.25	186.59	44.4 4	37.78	33.3 3	28.8 9	24.4 4
397	399	99.75	187.53	44.9 4	38.20	33.7 1	29.2 1	24.7 2
399	401	100.25	188.47	45.4 4	38.63	34.0 8	29.5 4	24.9 9
401	403	100.75	189.41	45.9 4	39.05	34.4 6	29.8 6	25.2 7
403	405	101.25	190.35	46.4 4	39.48	34.8 3	30.1 9	25.5 4
405	407	101.75	191.29	46.9 4	39.90	35.2 1	30.5 1	25.8 2
407	409	102.25	192.23	47.4 4	40.33	35.5 8	30.8 4	26.0 9
409	411	102.75	193.17	47.9 4	40.75	35.9 6	31.1 6	26.3 7
411	413	103.25	194.11	48.4 4	41.18	36.3 3	31.4 9	26.6 4

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
413	415	103.75	195.05	48.9 4	41.60	36.7 1	31.8 1	26.9 2
415	417	104.25	195.99	49.4 4	42.03	37.0 8	32.1 4	27.1 9
417	419	104.75	196.93	49.9 4	42.45	37.4 6	32.4 6	27.4 7
419	421	105.25	197.87	50.4 4	42.88	37.8 3	32.7 9	27.7 4
421	423	105.75	198.81	50.9 4	43.30	38.2 1	33.1 1	28.0 2
423	425	106.25	199.75	51.4 4	43.73	38.5 8	33.4 4	28.2 9
425	427	106.75	200.69	51.9 4	44.15	38.9 6	33.7 6	28.5 7
427	429	107.25	201.63	52.4 4	44.58	39.3 3	34.0 9	28.8 4
429	431	107.75	202.57	52.9 4	45.00	39.7 1	34.4 1	29.1 2
431	433	108.25	203.51	53.4 4	45.43	40.0 8	34.7 4	29.3 9
433	435	108.75	204.45	53.9 4	45.85	40.4 6	35.0 6	29.6 7
435	437	109.25	205.39	54.4 4	46.28	40.8 3	35.3 9	29.9 4
437	439	109.75	206.33	54.9 4	46.70	41.2 1	35.7 1	30.2 2
439	441	110.25	207.27	55.4 4	47.13	41.5 8	36.0 4	30.4 9
441	443	110.75	208.21	55.9 4	47.55	41.9 6	36.3 6	30.7 7
443	445	111.25	209.15	56.4 4	47.98	42.3 3	36.6 9	31.0 4

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Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayer s	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
445	447	111.75	210.09	56.9 4	48.40	42.7 1	37.0 1	31.3 2
447	449	112.25	211.03	57.4 4	48.83	43.0 8	37.3 4	31.5 9
449	451	112.75	211.97	57.9 4	49.25	43.4 6	37.6 6	31.8 7
451	453	113.25	212.91	58.4 4	49.68	43.8 3	37.9 9	32.1 4
453	455	113.75	213.85	58.9 4	50.10	44.2 1	38.3 1	32.4 2
455	457	114.25	214.79	59.4 4	50.53	44.5 8	38.6 4	32.6 9
457	459	114.75	215.73	59.9 4	50.95	44.9 6	38.9 6	32.9 7
459	461	115.25	216.67	60.4 4	51.38	45.3 3	39.2 9	33.2 4
461	463	115.75	217.61	60.9 4	51.80	45.7 1	39.6 1	33.5 2
463	465	116.25	218.55	61.4 4	52.23	46.0 8	39.9 4	33.7 9
465	467	116.75	219.49	61.9 4	52.65	46.4 6	40.2 6	34.0 7
467	469	117.25	220.43	62.4 4	53.08	46.8 3	40.5 9	34.3 4
469	471	117.75	221.37	62.9 4	53.50	47.2 1	40.9 1	34.6 2
471	473	118.25	222.31	63.4 4	53.93	47.5 8	41.2 4	34.8 9
473	475	118.75	223.25	63.9 4	54.35	47.9 6	41.5 6	35.1 7
475	477	119.25	224.19	64.4 4	54.78	48.3 3	41.8 9	35.4 4

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
477	479	119.75	225.13	64.9 4	55.20	48.7 1	42.2 1	35.7 2
479	481	120.25	226.07	65.4 4	55.63	49.0 8	42.5 4	35.9 9
481	483	120.75	227.01	65.9 4	56.05	49.4 6	42.8 6	36.2 7
483	485	121.25	227.95	66.4 4	56.48	49.8 3	43.1 9	36.5 4
485	487	121.75	228.89	66.9 4	56.90	50.2 1	43.5 1	36.8 2
487	489	122.25	229.83	67.4 4	57.33	50.5 8	43.8 4	37.0 9
489	491	122.75	230.77	67.9 4	57.75	50.9 6	44.1 6	37.3 7
491	493	123.25	231.71	68.4 4	58.18	51.3 3	44.4 9	37.6 4
493	495	123.75	232.65	68.9 4	58.60	51.7 1	44.8 1	37.9 2
495	497	124.25	233.59	69.4 4	59.03	52.0 8	45.1 4	38.1 9
497	499	124.75	234.53	69.9 4	59.45	52.4 6	45.4 6	38.4 7
499	501	125.25	235.47	70.4 4	59.88	52.8 3	45.7 9	38.7 4
501	503	125.75	236.41	70.9 4	60.30	53.2 1	46.1 1	39.0 2
503	505	126.25	237.35	71.4 4	60.73	53.5 8	46.4 4	39.2 9
505	507	126.75	238.29	71.9 4	61.15	53.9 6	46.7 6	39.5 7
507	509	127.25	239.23	72.4 4	61.58	54.3 3	47.0 9	39.8 4

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
509	511	127.75	240.17	72.9 4	62.00	54.7 1	47.4 1	40.1 2
511	513	128.25	241.11	73.4 4	62.43	55.0 8	47.7 4	40.3 9
513	515	128.75	242.05	73.9 4	62.85	55.4 6	48.0 6	40.6 7
515	517	129.25	242.99	74.4 4	63.28	55.8 3	48.3 9	40.9 4
517	519	129.75	243.93	74.9 4	63.70	56.2 1	48.7 1	41.2 2
519	521	130.25	244.87	75.4 4	64.13	56.5 8	49.0 4	41.4 9
521	523	130.75	245.81	75.9 4	64.55	56.9 6	49.3 6	41.7 7
523	525	131.25	246.75	76.4 4	64.98	57.3 3	49.6 9	42.0 4
525	527	131.75	247.69	76.9 4	65.40	57.7 1	50.0 1	42.3 2
527	529	132.25	248.63	77.4 4	65.83	58.0 8	50.3 4	42.5 9
529	531	132.75	249.57	77.9 4	66.25	58.4 6	50.6 6	42.8 7
531	533	133.25	250.51	78.4 4	66.68	58.8 3	50.9 9	43.1 4
533	535	133.75	251.45	78.9 4	67.10	59.2 1	51.3 1	43.4 2
535	537	134.25	252.39	79.4 4	67.53	59.5 8	51.6 4	43.6 9
537	539	134.75	253.33	79.9 4	67.95	59.9 6	51.9 6	43.9 7
539	541	135.25	254.27	80.4 4	68.38	60.3 3	52.2 9	44.2 4

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayer s	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
541	543	135.75	255.21	80.9 4	68.80	60.7 1	52.6 1	44.5 2
543	545	136.25	256.15	81.4 4	69.23	61.0 8	52.9 4	44.7 9
545	547	136.75	257.09	81.9 4	69.65	61.4 6	53.2 6	45.0 7
547	549	137.25	258.03	82.4 4	70.08	61.8 3	53.5 9	45.3 4
549	551	137.75	258.97	82.9 4	70.50	62.2 1	53.9 1	45.6 2
551	553	138.25	259.91	83.4 4	70.93	62.5 8	54.2 4	45.8 9
553	555	138.75	260.85	83.9 4	71.35	62.9 6	54.5 6	46.1 7
555	557	139.25	261.79	84.4 4	71.78	63.3 3	54.8 9	46.4 4
557	559	139.75	262.73	84.9 4	72.20	63.7 1	55.2 1	46.7 2
559	561	140.25	263.67	85.4 4	72.63	64.0 8	55.5 4	46.9 9
561	563	140.75	264.61	85.9 4	73.05	64.4 6	55.8 6	47.2 7
563	565	141.25	265.55	86.4 4	73.48	64.8 3	56.1 9	47.5 4
565	567	141.75	266.49	86.9 4	73.90	65.2 1	56.5 1	47.8 2
567	569	142.25	267.43	87.4 4	74.33	65.5 8	56.8 4	48.0 9
569	571	142.75	268.37	87.9 4	74.75	65.9 6	57.1 6	48.3 7
571	573	143.25	269.31	88.4 4	75.18	66.3 3	57.4 9	48.6 4

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
573	575	143.75	270.25	88.9 4	75.60	66.7 1	57.8 1	48.9 2
575	577	144.25	271.19	89.4 4	76.03	67.0 8	58.1 4	49.1 9
577	579	144.75	272.13	89.9 4	76.45	67.4 6	58.4 6	49.4 7
579	581	145.25	273.07	90.4 4	76.88	67.8 3	58.7 9	49.7 4
581	583	145.75	274.01	90.9 4	77.30	68.2 1	59.1 1	50.0 2
583	585	146.25	274.95	91.4 4	77.73	68.5 8	59.4 4	50.2 9
585	587	146.75	275.89	91.9 4	78.15	68.9 6	59.7 6	50.5 7
587	589	147.25	276.83	92.4 4	78.58	69.3 3	60.0 9	50.8 4
589	591	147.75	277.77	92.9 4	79.00	69.7 1	60.4 1	51.1 2
591	593	148.25	278.71	93.4 4	79.43	70.0 8	60.7 4	51.3 9
593	595	148.75	279.65	93.9 4	79.85	70.4 6	61.0 6	51.6 7
595	597	149.25	280.59	94.4 4	80.28	70.8 3	61.3 9	51.9 4
597	599	149.75	281.53	94.9 4	80.70	71.2 1	61.7 1	52.2 2
599	601	150.25	282.47	95.4 4	81.13	71.5 8	62.0 4	52.4 9
601	603	150.75	283.41	95.9 4	81.55	71.9 6	62.3 6	52.7 7
603	605	151.25	284.35	96.4 4	81.98	72.3 3	62.6 9	53.0 4

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
605	607	151.75	285.29	96.9 4	82.40	72.7 1	63.0 1	53.3 2
607	609	152.25	286.23	97.4 4	82.83	73.0 8	63.3 4	53.5 9
609	611	152.75	287.17	97.9 4	83.25	73.4 6	63.6 6	53.8 7
611	613	153.25	288.11	98.4 4	83.68	73.8 3	63.9 9	54.1 4
613	615	153.75	289.05	98.9 4	84.10	74.2 1	64.3 1	54.4 2
615	617	154.41	289.99	99.4 4	84.53	74.5 8	64.6 4	54.6 9
617	619	155.11	290.93	99.9 4	84.95	74.9 6	64.9 6	54.9 7
619	621	155.81	291.87	100. 44	85.38	75.3 3	65.2 9	55.2 4
621	623	156.51	292.81	100. 94	85.80	75.7 1	65.6 1	55.5 2
623	625	157.21	293.75	101. 63	86.39	76.2 3	66.0 6	55.9 0
625	627	157.91	294.69	102. 33	86.98	76.7 5	66.5 2	56.2 8
627	629	158.61	295.63	103. 03	87.58	77.2 8	66.9 7	56.6 7
629	631	159.31	296.57	103. 73	88.17	77.8 0	67.4 3	57.0 5
631	633	160.01	297.51	104. 43	88.77	78.3 3	67.8 8	57.4 4
633	635	160.71	298.45	105. 13	89.36	78.8 5	68.3 4	57.8 2
635	637	161.41	299.39	105. 83	89.96	79.3 8	68.7 9	58.2 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
637	639	162.11	300.33	106.53	90.55	79.90	69.25	58.59
639	641	162.81	301.27	107.23	91.15	80.43	69.70	58.98
641	643	163.51	302.21	107.93	91.74	80.95	70.16	59.36
643	645	164.21	303.15	108.63	92.34	81.48	70.61	59.75
645	647	164.91	304.09	109.33	92.93	82.00	71.07	60.13
647	649	165.61	305.03	110.03	93.53	82.53	71.52	60.52
649	651	166.31	305.97	110.73	94.12	83.05	71.98	60.90
651	653	167.01	306.91	111.43	94.72	83.58	72.43	61.29
653	655	167.71	307.85	112.13	95.31	84.10	72.89	61.67
655	657	168.41	308.79	112.83	95.91	84.63	73.34	62.06
657	659	169.11	309.73	113.53	96.50	85.15	73.80	62.44
659	661	169.81	310.67	114.23	97.10	85.68	74.25	62.83
661	663	170.51	311.61	114.93	97.69	86.20	74.71	63.21
663	665	171.21	312.55	115.63	98.33	86.79	75.25	63.71
665	667	171.91	313.49	116.33	99.03	87.49	75.95	64.41
667	669	172.61	314.43	117.03	99.73	88.19	76.65	65.11

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
669	671	173.31	315.37	117.73	100.43	88.89	77.35	65.81
671	673	174.01	316.31	118.43	101.13	89.59	78.05	66.51
673	675	174.71	317.25	119.13	101.83	90.29	78.75	67.21
675	677	175.41	318.19	119.83	102.53	90.99	79.45	67.91
677	679	176.11	319.13	120.53	103.23	91.69	80.15	68.61
679	681	176.81	320.07	121.23	103.93	92.39	80.85	69.31
681	683	177.51	321.01	121.93	104.63	93.09	81.55	70.01
683	685	178.21	321.95	122.63	105.33	93.79	82.25	70.71
685	687	178.91	322.89	123.33	106.03	94.49	82.95	71.41
687	689	179.61	323.83	124.03	106.73	95.19	83.65	72.11
689	691	180.31	324.77	124.73	107.43	95.89	84.35	72.81
691	693	181.01	325.71	125.43	108.13	96.59	85.05	73.51
693	695	181.71	326.65	126.13	108.83	97.29	85.75	74.21
695	697	182.41	327.59	126.83	109.53	97.99	86.45	74.91
697	699	183.11	328.53	127.53	110.23	98.69	87.15	75.61
699	701	183.81	329.47	128.23	110.93	99.39	87.85	76.31

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayers	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
701	703	184.51	330.41	128.93	111.63	100.09	88.55	77.01
703	705	185.21	331.35	129.63	112.33	100.79	89.25	77.71
705	707	185.91	332.29	130.33	113.03	101.49	89.95	78.41
707	709	186.61	333.23	131.03	113.73	102.19	90.65	79.11
709	711	187.31	334.17	131.73	114.43	102.89	91.35	79.81
711	713	188.01	335.11	132.43	115.13	103.59	92.05	80.51
713	715	188.71	336.05	133.13	115.83	104.29	92.75	81.21
715	717	189.41	336.99	133.83	116.53	104.99	93.45	81.91
717	719	190.11	337.93	134.53	117.23	105.69	94.15	82.61
719	721	190.81	338.87	135.23	117.93	106.39	94.85	83.31
721	723	191.51	339.81	135.93	118.63	107.09	95.55	84.01
723	725	192.21	340.75	136.63	119.33	107.79	96.25	84.71
725	727	192.91	341.69	137.33	120.03	108.49	96.95	85.41
727	729	193.61	342.63	138.03	120.73	109.19	97.65	86.11
729	731	194.31	343.57	138.73	121.43	109.89	98.35	86.81
731	733	195.01	344.51	139.43	122.13	110.59	99.05	87.51

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayer s	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
733	735	195.71	345.45	140. 13	122.8 3	111. 29	99.7 5	88.2 1
735	737	196.41	346.39	140. 83	123.5 3	111. 99	100. 45	88.9 1
737	739	197.11	347.33	141. 53	124.2 3	112. 69	101. 15	89.6 1
739	741	197.81	348.27	142. 23	124.9 3	113. 39	101. 85	90.3 1
741	743	198.51	349.21	142. 93	125.6 3	114. 09	102. 55	91.0 1
743	745	199.21	350.15	143. 63	126.3 3	114. 79	103. 25	91.7 1
745	747	199.91	351.09	144. 33	127.0 3	115. 49	103. 95	92.4 1
747	749	200.61	352.03	145. 03	127.7 3	116. 19	104. 65	93.1 1
749	751	201.31	352.97	145. 73	128.4 3	116. 89	105. 35	93.8 1
751	753	202.01	353.91	146. 43	129.1 3	117. 59	106. 05	94.5 1
753	755	202.71	354.85	147. 13	129.8 3	118. 29	106. 75	95.2 1
755	757	203.41	355.79	147. 83	130.5 3	118. 99	107. 45	95.9 1
757	759	204.11	356.73	148. 53	131.2 3	119. 69	108. 15	96.6 1
759	761	204.81	357.67	149. 23	131.9 3	120. 39	108. 85	97.3 1
761	763	205.51	358.61	149. 93	132.6 3	121. 09	109. 55	98.0 1
763	765	206.21	359.55	150. 63	133.3 3	121. 79	110. 25	98.7 1

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

Column 1 Salary per Fortnight		Column 2 Non Resident Taxpayer s	Column 3 Where no Declaration is Lodged	Column 4 Where a Declaration is Lodged Number of Dependants				
Exceeding	Not Exceeding			None	1	2	3	4 or more
765	767	206.91	360.49	151. 33	134.0 3	122. 49	110. 95	99.4 1
767	769	207.61	361.43	152. 03	134.7 3	123. 19	111. 65	100. 11
769	771	208.31	362.37	152. 73	135.4 3	123. 89	112. 35	100. 81
771	773	209.01	363.31	153. 43	136.1 3	124. 59	113. 05	101. 51
773	775	209.71	364.25	154. 13	136.8 3	125. 29	113. 75	102. 21
775	777	210.41	365.19	154. 83	137.5 3	125. 99	114. 45	102. 91
777	779	211.11	366.13	155. 53	138.2 3	126. 69	115. 15	103. 61
779	781	211.81	367.07	156. 23	138.9 3	127. 39	115. 85	104. 31
781	783	212.51	368.01	156. 93	139.6 3	128. 09	116. 55	105. 01
783	785	213.21	368.95	157. 63	140.3 3	128. 79	117. 25	105. 71
785	787	213.91	369.89	158. 33	141.0 3	129. 49	117. 95	106. 41
787	789	214.61	370.83	159. 03	141.7 3	130. 19	118. 65	107. 11
789	791	215.31	371.77	159. 73	142.4 3	130. 89	119. 35	107. 81
791	793	216.01	372.71	160. 43	143.1 3	131. 59	120. 05	108. 51
793	795	216.71	373.65	161. 13	143.8 3	132. 29	120. 75	109. 21
795	797	217.41	374.59	161. 83	144.5 3	132. 99	121. 45	109. 91

Column 1		Column 2	Column 3	Column 4				
Salary per Fortnight		Non Resident Taxpayer	Where no Declaration is Lodged	Where a Declaration is Lodged				
Exceeding	Not Exceeding	s		None	1	2	3	4 or more
797	799	218.11	375.53	162.53	145.23	133.69	122.15	110.61
799	800	218.46	376.00	162.88	145.58	134.04	122.50	110.96

TABLE C

Where an employee's Salary of Wages exceeds K800 per fortnight

Column 1	Column 2	Column 3
NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
Where fortnightly income exceeds K800 K218.46 plus 35 toea for each K1 by which the fortnightly salary exceeds K800.	Where fortnightly income exceeds K800 K376.00 plus 47 toea for each K1 by which the fortnightly salary exceeds K800.	Where fortnightly income exceeds K800 K162.88 plus 35 toea for each K1 by which the fortnightly salary exceeds K800.
Where fortnightly income exceeds K2,692 K880.66 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.		Where fortnightly income exceeds K2,700 K827.88 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.
Where fortnightly income exceeds K3,654 K1265.46 plus 47 toea for each K1 by which the fortnightly salary exceeds K3,654.		Where fortnightly income exceeds K2,700 K827.88 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.

Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with the table above is reduced by the amount set out below opposite the number of dependants shown on that form.

1 Dependant	K17.31	3 Dependants	K40.38
2 Dependants	K28.85	4 Dependants	K51.92

**PART 1¹ – ²SALARY AND WAGES WITHHOLDING TAX RATES APPLICABLE
FROM 1 JANUARY 2006 UNTIL 31 DECEMBER 2006 TABLES A, B AND C.**

TABLE A Applicable 1 January 2006 to 31 December 2006

Where an employees Salary or Wages is less than K250 per fortnight				
COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4
SALARY PER FORTNIGHT IN 2006		NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
0	1	0.25	0.45	0.00
1	3	0.75	1.35	0.00
3	5	1.25	2.25	0.00
5	7	1.75	3.15	0.00
7	9	2.25	4.05	0.00
9	11	2.75	4.95	0.00
11	13	3.25	5.85	0.00
13	15	3.75	6.75	0.00
15	17	4.25	7.65	0.00
17	19	4.75	8.55	0.00
19	21	5.25	9.45	0.00
21	23	5.75	10.35	0.00
23	25	6.25	11.25	0.00
25	27	6.75	12.15	0.00
27	29	7.25	13.05	0.00
29	31	7.75	13.95	0.00
31	33	8.25	14.85	0.00
33	35	8.75	15.75	0.00
35	37	9.25	16.65	0.00
37	39	9.75	17.55	0.00
39	41	10.25	18.45	0.00
41	43	10.75	19.35	0.00
43	45	11.25	20.25	0.00
45	47	11.75	21.15	0.00
47	49	12.25	22.05	0.00
49	51	12.75	22.95	0.00

¹ Part 1 of Schedule 1 Inserted by No. 16 of 2005, s. 1.

² Part 1 of Schedule 1 Inserted by No. 16 of 2005, s. 1.

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

51	53	13.25	23.85	0.00
53	55	13.75	24.75	0.00
55	57	14.25	25.65	0.00
57	59	14.75	26.55	0.00
59	61	15.25	27.45	0.00
61	63	15.75	28.35	0.00
63	65	16.25	29.25	0.00
65	67	16.75	30.15	0.00
67	69	17.25	31.05	0.00
69	71	17.75	31.95	0.00
71	73	18.25	32.85	0.00
73	75	18.75	33.75	0.00
75	77	19.25	34.65	0.00
77	79	19.75	35.55	0.00
79	81	20.25	36.45	0.00
81	83	20.75	37.35	0.00
83	85	21.25	38.25	0.00
85	87	21.75	39.15	0.00
87	89	22.25	40.05	0.00
89	91	22.75	40.95	0.00
91	93	23.25	41.85	0.00
93	95	23.75	42.75	0.00
95	97	24.25	43.65	0.00
97	99	24.75	44.55	0.00
99	101	25.25	45.45	0.00
101	103	25.75	46.35	0.00
103	105	26.25	47.25	0.00
105	107	26.75	48.15	0.00
107	109	27.25	49.05	0.00
109	111	27.75	49.95	0.00
111	113	28.25	50.85	0.00
113	115	28.75	51.75	0.00
115	117	29.25	52.65	0.00
117	119	29.75	53.55	0.00
119	121	30.25	54.45	0.00
121	123	30.75	55.35	0.00

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

123	125	31.25	56.25	0.00
125	127	31.75	57.15	0.00
127	129	32.25	58.05	0.00
129	131	32.75	58.95	0.00
131	133	33.25	59.85	0.00
133	135	33.75	60.75	0.00
135	137	34.25	61.65	0.00
137	139	34.75	62.55	0.00
139	141	35.25	63.45	0.00
141	143	35.75	64.35	0.00
143	145	36.25	65.25	0.00
145	147	36.75	66.15	0.00
147	149	37.25	67.05	0.00
149	151	37.75	67.95	0.00
151	153	38.25	68.85	0.00
153	155	38.75	69.75	0.00
155	157	39.25	70.65	0.00
157	159	39.75	71.55	0.00
159	161	40.25	72.45	0.00
161	163	40.75	73.35	0.00
163	165	41.25	74.25	0.00
165	167	41.75	75.15	0.00
169	171	42.75	76.95	0.00
171	173	43.25	77.85	0.00
173	175	43.75	78.75	0.00
175	177	44.25	79.65	0.00
177	179	44.75	80.55	0.00
179	181	45.25	81.45	0.00
181	183	45.75	82.35	0.00
183	185	46.25	83.25	0.00
185	187	46.75	84.15	0.00
187	189	47.25	85.05	0.00
189	191	47.75	85.95	0.00
191	193	48.25	86.85	0.00
193	195	48.75	87.75	0.00
195	197	49.25	88.65	0.00

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

197	199	49.75	89.55	0.00
199	201	50.25	90.45	0.00
201	203	50.75	91.35	0.00
203	205	51.25	92.25	0.00
205	207	51.75	93.15	0.00
207	209	52.25	94.05	0.00
209	211	52.75	94.95	0.00
211	213	53.25	95.85	0.00
213	215	53.75	96.75	0.00
215	217	54.25	97.65	0.00
217	219	54.75	98.55	0.00
219	221	55.25	99.45	0.00
221	223	55.75	100.35	0.00
223	225	56.25	101.25	0.00
225	227	56.75	102.15	0.00
227	229	57.25	103.05	0.00
229	231	57.75	103.95	0.00
231	233	58.25	104.85	0.00
233	235	58.75	105.75	0.00
235	237	59.25	106.65	0.00
237	239	59.75	107.55	0.00
239	241	60.25	108.45	0.00
241	243	60.75	109.35	0.00
243	245	61.25	110.25	0.00
245	247	61.75	111.15	0.00
247	249	62.25	112.05	0.00
249	250	62.50	112.50	0.00

TABLE B applicable from 1 January 2006 to 31 December 2006

<p>Where an employees Salary or Wages is less than K250 per fortnight but is less than K800 per fortnight</p>			
COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
SALARY PER FORNIGHT IN 2006	NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

EXC EEDI NGH	NOT EXCE EDIN G			NUMBER OF DEPENDANTS			
				NON E	1	2	3 OR MORE
250	253	63.25	113.85	0.75	0.00	0.00	0.00
253	255	63.75	114.75	1.25	0.00	0.00	0.00
255	257	64.25	115.65	1.75	0.02	0.00	0.00
257	259	64.75	116.55	2.25	0.52	0.00	0.00
259	261	65.25	117.45	2.75	1.02	0.00	0.00
261	263	65.75	118.35	3.25	1.52	0.37	0.00
263	265	66.25	119.25	3.75	1.02	0.87	0.00
265	267	66.75	120.15	4.25	2.52	1.37	0.21
267	269	67.25	121.05	4.75	3.02	1.87	0.71
269	271	67.75	121.95	5.25	3.52	2.37	1.21
271	273	68.25	122.85	5.75	4.02	2.87	1.71
273	275	68.75	123.75	6.25	4.52	3.37	2.21
275	277	69.25	124.65	6.75	5.02	3.87	2.71
277	279	69.75	125.55	7.25	5.52	4.37	3.21
279	281	70.25	126.45	7.75	6.02	4.87	3.71
281	283	70.75	127.35	8.25	6.52	5.37	4.21
283	285	71.25	128.25	8.75	7.02	5.87	4.71
285	287	71.75	129.15	9.25	7.52	6.37	5.21
287	289	72.25	130.05	9.75	8.02	6.87	5.71
289	291	72.75	130.95	10.25	8.52	7.37	6.21
291	293	73.25	131.85	10.75	9.02	7.87	6.71
293	295	73.75	132.75	11.25	9.52	8.37	7.21
295	297	74.25	133.65	11.75	9.99	8.81	7.64
297	299	74.75	134.55	12.25	10.41	9.19	7.96
299	301	75.25	135.45	12.75	10.84	9.56	8.29
301	303	75.75	136.35	13.25	11.26	9.94	8.61
303	305	76.25	137.25	13.75	11.69	10.31	8.94
305	307	76.75	138.15	14.25	12.11	10.69	9.26
307	309	77.25	139.05	14.75	12.54	11.06	9.59
309	311	77.75	139.95	15.25	12.96	11.44	9.91
311	313	78.25	140.85	15.75	13.39	11.81	10.24
313	315	78.75	141.75	16.25	13.81	12.19	10.56

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

315	317	79.25	142.65	16.75	14.24	12.56	10.89
317	319	79.75	143.55	17.25	14.66	12.94	11.21
319	321	80.25	144.45	17.75	15.09	13.31	11.54
321	323	80.75	145.35	18.25	15.51	13.69	11.86
323	325	81.25	146.25	18.75	15.94	143.06	12.19
325	327	81.75	147.15	19.25	16.36	14.44	12.51
327	329	82.25	148.05	19.75	16.79	14.81	12.84
329	331	82.75	148.95	20.25	17.21	15.91	13.16
331	333	83.25	149.85	20.75	17.64	15.56	13.49
333	335	83.75	150.75	21.25	18.06	15.94	13.81
335	337	84.25	151.65	21.75	18.49	16.31	14.14
337	339	84.75	152.55	22.25	18.91	16.69	14.46
339	341	85.25	153.45	22.75	19.34	17.06	14.79
341	343	85.75	154.35	23.25	19.76	17.44	15.11
343	345	86.25	155.25	23.75	20.19	17.81	15.44
345	347	86.75	156.15	24.25	20.61	18.19	15.76
347	349	87.25	157.05	24.75	21.04	18.56	16.09
349	351	87.75	157.95	25.25	21.46	18.94	16.41
351	353	88.25	158.85	25.75	21.89	19.31	16.74
353	355	88.75	159.75	26.25	22.31	19.69	17.06
355	357	89.25	160.65	26.75	22.74	20.06	17.39
357	359	89.75	161.55	27.25	23.16	20.44	17.71
359	361	90.25	162.45	27.75	23.59	20.81	18.04
361	363	90.75	163.35	28.25	24.01	21.19	18.36
363	365	91.25	164.25	28.75	24.44	21.56	18.69
365	367	91.75	165.15	29.25	24.86	21.94	19.01
367	369	92.25	166.05	29.75	25.29	22.31	19.34
369	371	92.75	166.95	30.25	25.71	22.69	19.66
371	373	93.25	167.85	30.75	26.14	23.06	19.99
373	375	93.75	168.75	31.25	26.56	23.44	20.31
375	377	94.25	169.65	31.75	26.99	23.81	20.64
377	379	94.75	170.55	32.25	27.41	24.19	20.96
379	381	95.25	171.45	32.75	27.84	24.56	21.29
381	383	95.75	172.35	33.25	28.26	24.94	21.61
383	385	96.25	173.25	33.75	28.69	25.31	21.94
385	387	96.75	174.15	34.25	29.11	25.69	22.26

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

387	389	97.25	175.05	34.75	29.54	26.06	22.59
389	391	97.75	175.95	35.25	29.96	26.44	22.91
391	393	98.25	176.85	35.75	30.39	26.81	23.24
393	395	98.75	177.75	36.25	30.81	27.19	23.56
395	397	98.25	178.65	36.75	31.24	27.56	23.89
397	399	99.75	179.55	37.25	31.66	27.94	24.21
399	401	100.25	180.45	37.75	32.09	28.31	24.54
401	403	100.75	181.35	38.25	32.51	28.69	24.86
403	405	101.25	182.25	38.75	32.94	29.06	25.19
405	407	101.75	183.15	39.25	33.36	29.44	25.51
407	409	102.25	184.05	39.75	33.79	29.81	25.84
409	411	102.75	184.95	40.25	34.21	30.19	26.16
411	413	103.25	185.85	40.75	34.64	30.56	26.49
413	415	103.75	186.75	41.25	35.06	30.94	26.81
415	417	104.25	187.65	41.75	35.49	31.31	27.14
417	419	104.75	188.55	42.25	35.91	31.69	27.46
419	421	105.25	189.45	42.75	36.34	32.06	27.79
421	423	105.75	190.35	43.25	36.76	32.44	28.11
423	425	106.25	191.25	43.75	37.19	32.81	28.44
425	427	106.75	192.15	44.25	37.61	33.19	28.76
427	429	107.25	193.05	44.75	38.04	33.56	29.09
429	431	107.75	193.95	45.25	38.46	33.94	29.41
431	433	108.25	194.85	45.75	38.89	34.31	29.74
433	435	108.75	195.75	46.25	39.31	34.69	30.06
435	437	109.25	196.65	46.75	39.74	35.06	30.39
437	439	109.75	197.55	47.25	40.16	35.44	30.71
439	441	110.25	198.45	47.75	40.59	35.81	31.04
441	443	110.75	199.35	48.25	41.01	36.19	31.36
443	445	111.25	200.25	48.75	41.44	36.56	31.69
445	447	111.75	201.15	49.25	41.86	36.94	32.01
447	449	112.25	202.05	49.75	42.29	37.31	32.34
449	451	112.75	202.95	50.25	42.71	37.69	32.66
451	453	113.25	203.85	50.75	43.14	38.06	32.99
453	455	113.75	204.75	51.25	43.56	38.44	33.31
455	457	114.25	205.65	51.75	43.99	38.81	33.64
457	459	114.75	206.55	52.25	44.41	39.19	33.96

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

459	461	115.25	207.45	52.75	44.84	39.56	34.29
461	463	115.75	208.35	53.25	45.26	39.94	34.61
463	465	116.25	209.25	53.75	45.69	40.31	34.94
465	467	116.75	210.15	54.25	46.11	40.69	35.26
467	469	117.25	211.05	54.75	46.54	41.06	35.59
469	471	117.75	211.95	55.25	46.96	41.44	35.91
471	473	118.25	212.85	55.75	47.39	41.81	36.24
473	475	118.75	213.75	56.25	47.81	42.19	36.56
475	477	119.25	214.65	56.75	48.24	42.56	36.89
477	479	119.75	215.55	57.25	48.66	42.94	37.21
479	481	120.25	216.45	57.75	49.09	43.31	37.54
481	483	120.75	217.35	58.25	49.51	43.69	37.86
483	485	121.25	218.25	58.75	49.94	44.06	38.19
485	487	121.75	219.15	59.25	50.36	44.44	38.51
487	489	122.25	220.05	59.75	50.79	44.81	38.84
489	491	122.75	220.95	60.25	51.21	45.19	39.16
491	493	123.25	221.85	60.75	51.64	45.56	39.49
493	495	123.75	222.75	61.25	52.06	45.94	39.81
495	497	124.25	223.65	61.75	52.49	46.31	40.14
497	499	124.75	224.55	62.25	52.91	46.69	40.46
499	501	125.25	225.45	62.75	53.34	47.06	40.79
501	5030	125.75	226.35	63.25	53.76	47.44	41.11
5030	505	1256.25	227.25	63.75	54.19	47.81	41.44
505	507	126.75	228.15	64.25	54.61	48.19	41.76
507	509	127.25	229.05	64.75	55.04	48.56	42.09
509	511	127.75	229.95	65.25	55.46	48.94	42.41
511	513	128.25	230.85	65.75	55.89	49.31	42.74
513	515	128.75	231.75	66.25	56.31	49.69	43.06
515	517	129.25	232.65	66.75	56.74	50.06	43.39
517	519	129.75	233.55	67.25	57.16	50.44	43.71
519	521	130.25	234.45	67.75	57.59	50.81	44.04
521	523	130.75	235.35	68.25	58.01	51.19	44.36
523	525	131.25	236.25	68.75	58.44	51.56	44.69
525	527	131.75	237.15	69.25	58.86	51.94	45.01
527	529	132.25	238.05	69.75	59.25	52.31	45.34
529	531	132.75	238.95	70.25	59.71	52.69	45.66

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

531	533	133.25	239.85	70.75	60.14	53.06	45.99
533	535	133.75	240.75	71.25	60.56	53.44	46.31
535	537	134.25	241.65	71.75	60.99	53.81	46.64
537	539	134.75	242.55	72.25	61.41	54.19	46.96
539	541	135.25	243.45	72.75	61.84	54.56	47.29
541	543	135.75	244.35	73.25	62.26	54.94	47.61
543	545	136.25	245.25	73.75	62.69	55.31	47.94
545	547	136.75	246.15	74.25	63.11	55.69	48.26
547	549	137.25	247.05	74.75	63.54	56.06	48.59
549	551	137.75	247.95	75.25	63.96	56.44	48.91
551	553	138.25	248.85	75.75	64.39	56.81	49.24
553	555	138.75	249.75	76.25	64.81	57.19	49.56
555	557	139.25	250.65	76.75	65.24	57.56	49.89
557	559	139.75	251.55	77.25	65.66	57.94	50.21
559	561	140.25	252.45	77.75	66.09	58.31	50.54
561	563	140.75	253.35	78.25	66.51	58.69	50.86
563	565	141.25	254.25	78.75	66.94	59.06	51.19
565	567	141.75	255.15	79.25	67.36	59.44	51.51
567	569	142.25	256.05	79.75	67.79	59.81	51.84
569	571	142.75	256.95	80.25	68.21	60.19	52.16
571	573	143.25	257.85	80.75	68.64	60.56	52.49
573	575	143.75	258.75	81.25	69.06	60.94	52.81
575	577	144.25	259.65	81.75	69.49	61.31	53.14
577	579	144.75	260.55	82.25	69.91	60.69	53.46
579	581	145.25	261.45	82.75	70.34	62.06	53.79
581	583	145.75	262.35	83.25	70.76	62.44	54.11
583	585	146.25	263.25	83.75	71.19	62.81	54.44
585	5857	146.75	264.15	84.25	71.61	63.19	54.76
5857	589	147.25	265.05	84.75	72.04	63.56	55.09
589	591	147.75	265.95	85.25	72.46	63.94	55.41
591	593	148.25	266.85	85.75	72.89	64.31	55.74
593	595	148.75	267.75	86.25	73.31	64.69	56.06
595	597	149.25	268.65	86.75	73.74	65.06	56.39
597	599	149.75	269.55	87.25	74.16	65.44	56.71
599	601	150.25	270.45	87.75	74.59	65.81	57.04
601	603	150.75	271.35	88.25	75.01	66.19	57.36

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

603	605	151.25	272.25	88.75	75.44	66.56	57.69
605	607	151.75	273.15	89.25	75.86	66.94	58.01
607	609	152.25	274.05	89.75	76.29	67.31	58.34
609	611	152.75	274.95	90.25	76.71	67.69	58.66
611	613	153.25	275.85	90.75	77.14	68.06	58.99
613	615	153.75	276.75	91.25	77.56	68.44	59.31
615	617	154.25	277.65	91.75	77.99	68.81	59.64
617	619	154.75	278.55	92.25	78.41	69.19	59.96
619	621	155.25	279.45	92.75	78.84	69.56	60.29
621	623	155.75	280.35	93.25	79.26	69.94	60.61
623	625	156.25	281.25	93.75	79.69	70.31	60.94
625	627	156.75	282.15	94.25	80.11	70.69	61.26
627	629	157.25	283.05	94.75	80.54	71.06	61.59
629	631	157.75	283.95	95.25	80.96	71.44	61.91
631	633	158.25	284.85	95.75	81.39	71.81	62.24
633	635	158.75	285.75	96.25	81.81	72.19	62.56
635	637	159.25	286.65	96.75	82.24	72.56	62.89
637	639	159.75	287.55	97.25	82.66	72.94	63.21
639	641	160.25	288.45	97.75	93.09	73.31	63.54
641	643	160.75	289.35	98.25	83.51	73.69	63.86
643	645	161.25	290.25	98.75	83.94	74.06	64.19
645	647	161.75	291.15	99.25	84.36	74.44	64.51
647	649	162.25	292.05	99.75	84.79	74.81	64.84
649	651	162.75	292.95	100.25	85.21	75.19	65.16
651	653	163.25	293.85	100.75	85.64	75.56	65.49
653	655	163.75	294.75	101.25	86.06	75.94	65.81
655	657	164.25	295.65	101.75	86.49	76.31	66.14
657	659	164.75	296.55	102.25	86.91	76.69	66.46
659	661	165.25	297.45	102.75	87.34	77.06	66.79
661	663	165.75	298.35	103.25	87.76	77.44	67.11
663	665	166.25	299.25	103.75	88.19	77.81	67.44
665	667	166.75	300.15	104.25	88.61	78.19	67.76
667	669	167.25	301.05	104.75	89.04	78.56	68.09
669	671	167.75	301.95	105.25	89.46	78.94	68.41
671	673	168.25	302.85	105.75	89.89	79.31	68.74
673	675	168.75	303.75	106.25	90.31	79.69	69.06

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

675	677	169.25	304.65	106.75	90.74	80.06	69.39
677	679	169.75	305.55	107.25	91.16	80.44	69.71
679	681	170.25	306.45	107.75	91.59	80.81	70.04
681	683	170.75	307.35	108.25	92.01	81.19	70.36
683	685	171.25	308.25	108.75	92.44	81.56	70.69
685	687	171.75	309.15	109.25	92.86	81.94	71.01
687	689	172.25	310.05	109.75	93.29	82.31	71.34
689	691	172.75	310.95	110.25	93.71	82.69	71.66
691	693	173.25	311.85	110.75	94.14	83.06	71.99
693	695	173.88	312.75	111.25	94.56	83.44	72.31
695	697	174.48	313.65	111.75	94.99	83.81	72.64
697	699	175.08	314.55	112.25	95.41	84.19	72.96
699	701	175.68	315.45	112.80	95.88	84.60	73.32
701	703	176.28	316.35	113.40	96.39	85.05	73.71
703	705	176.88	317.25	114.00	96.90	85.50	74.10
705	707	177.48	318.15	114.60	97.41	85.95	74.49
707	709	178.08	319.05	115.20	97.92	86.40	74.88
709	711	178.68	319.95	115.80	98.49	86.95	75.42
711	713	179.28	320.85	116.40	99.09	87.55	76.02
713	715	179.88	321.75	117.00	99.69	88.15	76.62
715	717	180.48	322.65	117.60	100.29	88.75	77.22
717	719	180.08	323.55	118.20	100.89	89.35	77.82
719	721	181.68	324.45	118.80	101.49	89.95	78.42
721	723	182.28	325.35	119.40	102.09	90.55	79.02
723	725	182.88	326.25	120.00	102.69	91.15	79.62
725	727	183.48	327.15	120.60	103.29	91.75	80.22
727	729	184.08	328.05	121.20	103.89	92.35	80.82
729	731	184.68	328.95	121.80	104.49	92.95	81.42
731	733	184.68	329.85	122.40	105.09	93.55	82.02
733	735	185.28	330.75	123.00	105.69	94.15	82.62
735	737	186.48	331.65	123.60	106.29	94.75	83.22
737	739	187.08	332.55	124.20	106.89	95.35	83.82
739	741	187.68	333.45	124.80	107.49	95.95	84.42
741	743	188.28	334.35	125.40	108.09	96.55	85.02
743	745	188.88	335.25	126.00	108.69	97.15	85.62
745	747	189.48	336.15	126.60	109.29	97.75	86.22

747	749	190.08	337.05	127.20	109.89	98.35	86.82
749	751	190.68	337.95	127.80	110.49	98.95	87.42
751	753	191.28	338.85	128.40	111.09	99.55	88.02
753	755	191.88	339.75	129.00	111.69	100.15	88.62
755	757	192.48	340.65	129.60	112.29	100.75	89.22
757	759	193.08	341.55	130.20	112.89	101.35	89.82
759	761	193.68	342.45	130.80	113.49	101.95	90.42
761	763	194.28	343.35	131.40	114.09	102.55	91.02
763	765	194.88	344.25	132.00	114.69	103.15	91.62
765	767	195.48	345.15	132.60	115.29	103.75	92.22
767	769	196.08	346.05	133.20	115.89	104.35	92.82
769	771	196.68	346.95	133.80	116.49	104.95	93.42
771	773	197.28	347.85	134.40	117.09	105.55	94.02
773	775	197.88	348.75	135.00	117.69	106.15	94.62
775	777	198.48	349.65	135.60	118.29	106.75	95.22
777	779	199.08	350.55	136.20	118.89	107.35	95.82
779	781	199.68	351.45	136.80	119.49	107.95	96.42
781	783	200.28	352.35	137.40	120.09	108.55	97.02
783	785	200.88	353.25	138.00	120.69	109.15	97.62
785	787	201.48	354.15	138.60	121.29	109.75	98.22
787	789	202.08	355.05	139.20	121.89	110.35	98.82
789	791	202.68	355.95	139.80	122.49	110.95	99.42
791	793	203.28	356.85	140.40	123.09	111.55	100.02
793	795	203.88	357.75	141.00	123.69	112.15	100.62
795	797	204.48	358.65	141.60	124.29	112.75	101.22
797	799	205.08	359.55	142.20	124.89	113.35	101.82
799	800	205.38	360.00	142.50	125.19	113.65	102.12

TABLE C applicable from 1 January to 31 December 2006

.		
Where employee's Salary or Wages exceeds K800 per fortnight in the year 2006		
COLUMN 1	COLUMN 2	COLUMN 3
NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
Where fortnightly income exceeds K800.	Where fortnightly income exceeds K800.	Where fortnightly income exceeds K800.

K205.38 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.	K360.00 plus 45 toea for each K1 by which the fortnightly salary exceeds K800.	K142.50 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.			
Where fortnightly income exceeds K1,269.		Where fortnightly income exceeds K1,277.			
K346.15 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.		K285.60 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,277.			
Where fortnightly income exceeds K2,692.		Where fortnightly income exceeds K2,700.			
K844.23 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.		K783.65 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.			
Where fortnightly income exceeds K5,769.		Where fortnightly income exceeds K5,777.			
K2,075.00 plus 45 toea for each K1 by which the fortnightly salary exceeds K5,769.		K2,014.42 plus 45 toea for each K1 by which the fortnightly salary exceeds K5,777.			
Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form.					
1 Dependant	K17.31	2 Dependant s	K28.85	3 or more Dependant s	K40.38

SALARY AND WAGES WITHHOLDING TAX RATES APPLICABLE FROM 1 JANUARY 2007

TABLES A, B, AND C. TABLE A applicable from 1 January 2007					
Where an employees Salary or Wages is less than K250 per fortnight					
COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4	
SALARY PER FORTNIGHT		NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED	
EXCEEDING	NOT EXCEEDING				
0	1	0.25	0.42	0.00	
1	3	0.75	1.26	0.00	
3	5	1.25	2.10	0.00	

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

5	7	1.75	2.94	0.00
7	9	2.25	3.78	0.00
9	11	2.75	4.62	0.00
11	13	3.25	5.46	0.00
13	15	3.75	6.30	0.00
15	17	4.25	7.14	0.00
17	19	4.75	7.98	0.00
19	21	5.25	8.82	0.00
21	23	5.75	9.66	0.00
23	25	6.25	10.50	0.00
25	27	6.75	11.34	0.00
27	29	7.25	12.18	0.00
29	31	7.75	13.02	0.00
31	33	8.25	13.86	0.00
33	35	8.75	14.70	0.00
35	37	9.25	15.54	0.00
37	39	9.75	16.38	0.00
39	41	10.25	17.22	0.00
41	43	10.75	18.06	0.00
43	45	11.25	18.90	0.00
45	47	11.75	19.74	0.00
47	49	12.25	20.58	0.00
49	51	12.75	21.42	0.00
51	53	13.25	22.26	0.00
53	55	13.75	23.10	0.00
55	57	14.25	23.94	0.00
57	59	14.75	24.78	0.00
59	61	15.25	25.62	0.00
61	63	15.75	26.46	0.00
63	65	16.25	27.30	0.00
65	67	16.75	28.14	0.00
67	69	17.25	28.98	0.00
69	71	17.75	29.82	0.00
71	73	18.25	30.66	0.00
73	75	18.75	31.50	0.00
75	77	19.25	32.34	0.00

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

77	79	19.75	33.18	0.00
79	81	20.25	34.02	0.00
81	83	20.75	34.86	0.00
83	85	21.25	35.70	0.00
85	87	21.75	36.54	0.00
87	89	22.25	37.38	0.00
89	91	22.75	38.22	0.00
91	93	23.25	39.06	0.00
93	95	23.75	39.90	0.00
95	97	24.25	40.74	0.00
97	99	24.75	41.58	0.00
99	101	25.25	42.42	0.00
101	103	25.75	43.26	0.00
103	105	26.25	44.10	0.00
105	107	26.75	44.94	0.00
107	109	27.25	45.78	0.00
109	111	27.75	46.62	0.00
111	113	28.25	47.46	0.00
113	115	28.75	48.30	0.00
115	117	29.25	49.14	0.00
117	119	29.75	49.98	0.00
119	121	30.25	50.82	0.00
121	123	30.75	51.66	0.00
123	125	31.25	52.50	0.00
125	127	31.75	53.34	0.00
127	129	32.25	54.18	0.00
129	131	32.75	55.02	0.00
131	133	33.25	55.86	0.00
133	135	33.75	56.70	0.00
135	137	34.25	57.54	0.00
137	139	34.75	58.38	0.00
139	141	35.25	59.22	0.00
141	143	35.75	60.06	0.00
143	145	36.25	60.90	0.00
145	147	36.75	61.74	0.00
147	149	37.25	62.58	0.00

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

149	151	37.75	63.42	0.00
151	153	38.25	64.26	0.00
153	155	38.75	65.10	0.00
155	157	39.25	65.940	0.00
157	159	39.75	66.78	0.00
159	161	40.25	67.62	0.00
161	163	40.75	68.46	0.00
163	165	41.25	69.30	0.00
165	167	41.75	70.14	0.00
169	171	42.75	71.82	0.00
171	173	43.25	72.66	0.00
173	175	43.75	73.50	0.00
175	177	44.25	74.34	0.00
177	179	44.75	75.18	0.00
179	181	45.25	76.02	0.00
181	183	45.75	76.86	0.00
183	185	46.25	77.70	0.00
185	187	46.75	78.54	0.00
187	189	47.25	79.38	0.00
189	191	47.75	80.22	0.00
191	193	48.25	81.06	0.00
193	195	48.75	81.90	0.00
195	197	49.25	82.74	0.00
197	199	49.75	83.58	0.00
199	201	50.25	84.42	0.00
201	203	50.75	85.26	0.00
203	205	51.25	86.10	0.00
205	207	51.75	86.94	0.00
207	209	52.25	87.78	0.00
209	211	52.75	88.62	0.00
211	213	53.25	89.46	0.00
213	215	53.75	90.30	0.00
215	217	54.25	91.14	0.00
217	219	54.75	91.98	0.00
219	221	55.25	92.82	0.00
221	223	55.75	93.66	0.00

223	225	56.25	94.50	0.00
225	227	56.75	95.34	0.00
227	229	57.25	96.18	0.00
229	231	57.75	97.02	0.00
231	233	58.25	97.86	0.00
233	235	58.75	98.70	0.00
235	237	59.25	99.54	0.00
237	239	59.75	100.38	0.00
239	241	60.25	101.22	0.00
241	243	60.75	102.06	0.00
243	245	61.25	102.90	0.00
245	247	61.75	103.74	0.00
247	249	62.25	104.58	0.00
249	251	62.75	105.42	0.00
251	253	63.25	106.26	0.00
253	255	63.75	107.10	0.00
255	257	64.25	107.94	0.00
257	259	64.75	108.78	0.00
259	261	65.25	109.62	0.00

TABLE B applicable from 1 January 2007

.							
Where an employees Salary or Wages is less than K250 per fortnight but is less than K800 per fortnight							
COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4			
SALARY PER FORNIGHT		NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED			
				NUMBER OF DEPENDANTS			
EXCEEDING	NOT EXCEEDING			NON E	1	2	3 OR MORE
261	263	65.75	110.46	0.37	0.00	0.00	0.00
263	265	66.25	111.30	0.87	0.00	0.00	0.00
265	267	66.75	112.14	1.37	0.00	0.00	0.00
267	269	67.25	112.98	1.87	0.13	0.00	0.00

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

269	271	67.75	113.82	2.37	0.63	0.00	0.00
271	273	68.25	114.66	2.87	1.13	0.00	0.00
273	275	68.75	115.50	3.37	1.63	0.48	0.00
275	277	69.25	116.34	3.87	2.13	1.48	0.00
277	279	69.75	117.18	4.37	2.63	1.48	0.33
279	281	70.25	118.02	4.87	3.13	1.98	0.83
281	283	70.75	118.86	5.37	3.63	2.48	1.33
283	285	71.25	119.70	5.87	4.13	2.98	1.83
285	287	71.75	120.54	6.37	4.63	3.48	2.33
287	289	72.25	121.38	6.87	5.13	3.98	2.83
289	291	72.75	122.22	7.37	5.63	4.48	3.33
291	293	73.25	123.06	7.87	6.13	4.98	3.83
293	295	73.75	123.90	8.37	6.63	5.48	4.33
295	297	74.25	124.74	8.87	7.13	5.98	4.83
297	299	74.75	125.58	9.37	7.63	6.48	5.33
299	301	75.25	126.42	9.87	8.13	6.98	5.83
301	303	75.75	127.26	10.37	8.63	7.48	6.33
303	305	76.25	128.10	10.87	9.13	7.98	6.83
305	307	76.75	128.94	11.37	9.63	8.48	7.33
307	309	77.25	129.78	11.87	10.09	8.90	7.71
309	311	77.75	130.62	12.37	10.51	9.27	8.04
311	313	78.25	131.46	12.87	10.94	9.65	8.36
313	315	78.75	132.30	13.37	11.36	10.02	8.69
315	317	79.25	133.14	13.87	11.79	10.40	9.01
317	319	79.75	133.98	14.37	12.21	10.77	9.34
319	321	80.25	134.82	14.87	12.64	11.15	9.66
321	323	80.75	135.66	15.37	13.06	11.52	9.99
323	325	81.25	136.50	15.87	13.49	11.90	10.31
325	327	81.75	137.34	16.37	13.91	12.27	10.64
327	329	82.25	138.18	16.87	14.34	12.65	10.96
329	331	82.75	139.02	17.37	14.76	13.02	11.29
331	333	83.25	139.86	17.87	15.19	13.40	11.61
333	335	83.75	140.70	18.37	15.61	13.77	11.94
335	337	84.25	141.54	18.87	16.04	14.15	12.26
337	339	84.75	142.38	19.37	16.46	14.52	12.59
339	341	85.25	143.22	19.87	16.89	14.90	12.91

Income Tax (Salary or Wages Tax) (Rates) 1979

Sch. 1

341	343	85.75	144.06	20.37	17.31	15.27	13.24
343	345	86.25	144.90	20.87	17.74	15.65	13.56
345	347	86.75	145.74	21.37	18.16	16.02	13.89
347	349	87.25	146.58	21.87	18.59	16.40	14.21
349	351	87.75	147.42	22.37	19.01	16.77	14.54
351	353	88.25	148.26	22.87	19.44	17.15	14.86
353	355	88.75	149.10	23.37	19.86	17.52	15.19
355	357	89.25	149.94	23.87	20.29	17.90	15.51
357	359	89.75	150.78	24.37	20.71	18.27	15.84
359	361	90.25	151.62	24.87	21.14	18.65	16.16
361	363	90.75	152.46	25.37	21.56	19.02	16.49
363	365	91.25	153.30	25.87	21.99	19.40	16.81
365	367	91.75	154.14	26.37	22.41	19.77	17.14
367	369	92.25	154.98	26.87	22.84	20.15	17.46
369	371	92.75	155.82	27.37	23.26	20.52	17.79
371	373	93.25	156.66	27.87	23.69	20.90	18.11
373	375	93.75	157.50	28.37	24.11	21.27	18.44
375	377	94.25	158.34	28.87	24.54	21.65	18.76
377	379	94.75	159.18	29.37	24.65	22.02	19.09
379	381	95.25	160.02	29.87	25.39	22.40	19.41
381	383	95.75	160.86	30.37	25.81	22.77	19.74
383	385	96.25	161.70	30.87	26.24	23.15	20.06
385	387	96.75	162.54	31.37	26.66	23.52	20.39
387	389	97.25	163.38	31.87	27.09	23.90	20.71
389	391	97.75	164.22	32.37	27.51	24.27	21.04
391	393	98.25	165.06	32.87	27.94	24.65	21.36
393	395	98.75	165.90	33.37	28.36	25.02	21.69
395	397	99.25	166.74	33.87	28.79	25.40	22.01
397	399	99.75	167.58	34.37	29.21	25.77	22.34
399	401	100.25	168.42	34.87	29.64	26.15	22.66
401	403	100.75	169.26	35.37	30.06	26.52	22.99
403	405	101.25	170.10	35.87	30.49	26.90	23.31
405	407	101.75	170.94	36.37	30.91	27.27	23.64
407	409	102.25	171.78	36.87	31.34	27.65	23.96
409	411	102.75	172.62	37.37	31.76	28.02	24.29
411	413	103.25	173.46	37.87	32.19	28.40	24.61

Sch. 1

Income Tax (Salary or Wages Tax) (Rates) 1979

413	415	103.75	174.30	38.37	32.61	27.77	24.94
415	417	104.25	175.14	38.87	33.04	29.15	25.26
417	419	104.75	175.98	39.37	33.46	29.52	25.59
419	421	105.25	176.82	39.87	33.89	29.90	25.91
421	423	105.75	177.66	40.37	34.31	30.27	26.24
423	425	106.25	178.50	40.87	34.74	30.65	26.56
425	427	106.75	179.34	41.37	35.16	31.02	26.89
427	429	107.25	180.18	41.87	35.59	31.40	27.21
429	431	107.75	181.02	42.37	36.01	31.77	27.54
431	433	108.25	181.86	42.87	36.44	32.15	27.86
433	435	108.75	182.70	43.37	36.86	35.52	28.19
435	437	109.25	183.54	43.87	37.29	32.90	28.51
437	439	109.75	184.38	44.37	37.71	33.27	28.84
439	441	110.25	185.22	44.87	38.14	33.65	29.16
441	443	110.75	186.02	45.37	38.56	34.02	29.49
443	445	111.25	186.90	45.87	38.99	34.40	29.81
445	447	111.75	187.74	46.37	39.41	34.77	30.14
447	449	112.25	188.58	46.87	39.84	35.15	30.46
449	451	112.75	189.42	47.37	40.26	35.52	30.79
451	453	113.25	190.26	47.87	40.69	35.90	31.11
453	455	113.75	191.10	48.37	41.11	36.27	31.44
455	457	114.25	191.94	48.87	41.54	36.65	31.76
457	459	114.75	192.78	49.37	41.96	37.02	32.09
459	461	115.25	193.62	49.87	42.39	37.40	32.41
461	463	115.75	194.46	50.37	42.81	37.77	32.74
463	465	116.25	195.30	50.87	43.24	38.15	33.06
465	467	116.75	196.14	51.37	43.66	38.52	33.39
467	469	117.25	196.98	51.87	44.09	38.90	33.71
469	471	117.75	197.82	52.37	44.51	39.27	34.04
471	473	118.25	198.66	52.87	44.94	39.65	34.36
473	475	118.75	199.50	53.37	45.36	40.02	34.69
475	477	119.25	200.34	53.87	45.79	40.40	35.01
477	479	119.75	201.18	54.37	46.21	40.77	35.34
479	481	120.25	202.02	54.87	46.64	41.15	35.66
481	483	120.75	202.86	55.37	47.06	41.52	35.99
483	485	121.25	203.70	55.87	47.49	41.90	36.31

Income Tax (Salary or Wages Tax) (Rates) 1979

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485	487	121.75	204.54	56.37	47.91	42.27	36.64
487	489	122.25	205.38	56.87	48.34	42.65	36.96
489	491	122.75	206.22	57.37	48.76	43.02	37.29
491	493	123.25	207.06	57.87	49.19	43.40	37.61
493	495	123.75	207.90	58.37	49.61	43.77	37.94
495	497	124.25	208.74	58.87	50.04	44.15	38.26
497	499	124.75	209.58	59.37	50.46	44.52	38.59
499	501	125.25	210.42	59.87	50.89	44.90	38.91
501	503	125.75	211.26	60.37	54.31	45.27	39.24
503	505	126.25	212.10	60.87	51.74	45.65	39.56
505	507	126.75	212.94	61.37	52.16	46.02	39.89
507	509	127.25	213.78	61.87	52.59	46.40	40.21
509	511	127.75	214.62	62.37	53.01	46.77	40.54
511	513	128.25	215.46	63.87	53.44	47.15	40.86
513	515	128.75	216.30	64.37	53.86	47.52	41.19
515	517	129.25	217.14	63.87	54.29	47.90	41.51
517	519	129.75	217.98	64.37	54.71	48.27	41.84
519	521	130.25	218.82	64.87	55.14	48.65	42.16
521	523	130.75	219.66	65.37	55.56	49.02	42.49
523	525	131.25	220.50	65.87	55.99	49.40	42.81
525	527	131.75	221.34	66.37	56.41	49.77	43.14
527	529	132.25	222.18	66.87	56.84	50.15	43.46
529	531	132.75	223.02	67.37	57.26	50.52	43.79
531	533	133.25	223.86	67.87	57.69	50.90	44.11
533	535	133.75	224.70	68.37	58.11	51.27	44.44
535	537	134.25	225.54	68.87	58.54	51.65	44.76
537	539	134.75	226.38	69.37	58.96	52.02	45.09
539	541	135.25	227.22	69.87	59.39	52.40	45.41
541	543	135.75	228.06	70.37	59.81	52.77	45.74
543	545	136.25	228.90	70.87	60.24	53.15	46.06
545	547	136.75	229.74	71.37	60.66	53.52	46.39
547	549	137.25	230.58	71.87	61.09	53.90	46.71
549	551	137.75	231.42	72.37	61.51	54.27	47.04
551	553	138.25	232.26	72.87	61.94	54.65	47.36
553	555	138.75	233.10	73.37	62.36	55.02	47.69
555	557	139.25	233.94	73.87	62.79	55.40	48.01

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Income Tax (Salary or Wages Tax) (Rates) 1979

557	559	139.75	234078	74.37	63.21	55.77	48.34
559	561	140.25	235.62	74.87	63.64	56.15	48.66
561	563	140.75	236.46	75.37	64.06	56.52	48.99
563	565	141.25	237.30	75.87	64.49	56.90	49.31
565	567	141.75	238.14	76.37	64.91	57.27	49.64
567	569	142.25	238.98	76.87	65.34	57.65	49.96
569	571	142.75	239.82	77.37	65.76	58.02	50.29
571	573	143.25	240.66	77.87	66.19	58.40	50.61
573	575	143.75	241.50	78.37	66.61	58.77	50.94
575	577	144.25	242.34	78.87	67.04	59.15	51.26
577	579	144.75	243.18	79.37	67.46	59.52	51.59
579	581	145.25	244.02	79.87	67.89	59.90	51.91
581	583	145.75	244.86	80.37	68.31	60.27	52.24
583	585	146.25	245.70	80.87	68.74	60.65	52.56
585	587	146.75	246.54	81.37	69.16	61.02	52.89
587	589	147.25	247.38	81.87	69.59	61.40	53.21
589	591	147.75	248.22	82.37	70.01	61.77	53.54
591	593	148.25	249.06	82.87	70.44	62.15	53.86
593	595	148.75	249.90	83.37	70.86	62.52	54.19
595	597	149.25	250.74	83.87	71.29	62.90	54.51
597	599	149.75	251.58	84.37	71.71	63.27	54.84
599	601	150.25	252.42	84.87	72.14	63.65	55.16
601	603	150.75	253.26	85.37	72.56	64.02	55.49
603	605	151.25	254.10	85.87	72.99	64.40	55.81
605	607	151.75	254.94	86.37	73.41	64.77	56.14
607	609	152.25	255.78	86.87	73.84	65.15	56.46
609	611	152.75	256.62	87.37	74.26	65.52	56.79
611	613	153.25	257.46	87.87	74.69	65.90	57.11
613	615	153.75	258.30	88.37	75.11	66.27	57.44
615	617	154.25	259.14	88.87	75.54	66.65	57.76
617	619	154.75	259.98	89.37	75.96	67.02	58.09
619	621	155.25	260.82	89.87	76.39	67.40	58.41
621	623	155.75	261.66	90.37	76.81	67.77	58.74
623	625	156.25	262.50	90.87	77.24	68.15	59.06
625	627	156.75	263.34	91.37	77.66	68.52	59.39
627	629	157.25	264.18	91.87	78.09	68.90	59.71

Income Tax (Salary or Wages Tax) (Rates) 1979

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639	631	157.75	265.02	92.37	78.51	69.27	60.04
631	633	158.25	265.86	92.87	78.94	69.65	60.36
633	635	158.75	266.70	93.37	79.36	70.02	60.69
635	637	159.25	267.54	93.87	79.79	70.40	61.01
637	639	159.75	268.38	94.37	80.21	70.77	61.34
639	641	160.25	269.22	94.87	80.64	71.15	61.66
641	643	160.75	270.06	95.37	81.06	71.52	61.99
643	645	161.25	270.90	95.87	81.49	71.90	62.31
645	647	161.75	271.74	96.37	81.91	72.27	62.64
647	649	162.25	272.58	96.87	82.34	72.65	62.96
649	651	162.75	273.42	97.37	82.76	73.02	63.29
651	653	163.25	274.26	97.87	83.19	73.40	63.61
653	655	163.75	275.10	98.37	83.61	73.77	63.94
655	657	164.25	275.94	98.87	84.04	74.15	64.26
657	659	164.75	276.78	99.37	84.46	74.52	64.59
659	661	165.25	277.62	99.87	84.89	74.90	64.91
661	663	165.75	278.46	100.37	85.31	75.27	65.24
663	665	166.25	279.30	100.87	85.74	75.65	65.56
665	667	166.75	280.14	101.37	86.16	76.02	65.89
667	669	167.25	280.98	101.87	86.59	76.40	66.21
669	671	167.75	281.82	102.37	87.01	76.77	66.54
671	673	168.25	282.66	102.87	87.44	77.15	66.86
673	675	168.75	283.50	103.37	87.86	77.52	67.19
675	677	169.25	284.34	103.87	88.29	77.90	67.51
677	679	169.75	285.18	104.37	88.71	78.27	67.84
679	681	170.25	286.02	104.87	89.14	78.65	68.16
681	683	170.75	286.86	105.37	89.56	79.02	68.49
683	685	171.25	287.70	105.87	89.99	79.40	68.81
685	687	171.75	288.54	106.37	90.41	79.77	69.14
687	689	172.25	289.38	106.87	90.84	80.15	69.46
689	691	172.75	290.22	107.37	91.26	80.52	69.79
691	693	173.25	291.06	107.87	91.69	80.90	70.11
693	695	173.88	291.90	108.37	92.11	81.27	70.44
695	697	174.48	292.74	108.87	92.54	81.65	70.76
697	699	175.08	293.58	109.37	92.96	82.02	71.09
699	701	175.68	294.42	109.92	93.43	82.44	71.45

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Income Tax (Salary or Wages Tax) (Rates) 1979

701	703	176.28	295.26	110.52	93.94	82.89	71.84
703	705	176.88	296.10	111.12	94.45	83.34	72.23
705	707	177.48	296.94	111.72	94.96	83.79	72.62
707	709	178.08	297.78	112.32	95.47	84.24	73.01
709	711	178.68	298.62	112.92	95.98	84.69	73.40
711	713	179.28	299.46	113.52	96.49	85.14	73.79
713	715	179.88	300.30	114.12	97.00	85.59	74.18
715	717	180.48	301.14	114.72	97.51	86.04	74.57
717	719	181.08	301.98	115.32	98.02	86.49	74.96
719	721	181.68	302.82	115.92	98.61	87.07	75.53
721	723	182.28	303.66	116.52	99.21	87.67	76.13
723	725	182.88	304.50	117.12	99.81	88.27	76.73
725	727	183.48	305.34	117.72	100.41	88.87	77.33
727	729	184.08	306.18	118.32	101.01	89.47	77.93
729	731	184.68	307.02	118.92	101.61	90.07	78.53
731	733	185.28	307.86	119.52	102.21	90.67	79.13
733	735	185.88	308.70	120.12	102.81	91.27	79.73
735	737	186.48	309.54	120.72	103.41	91.87	80.33
737	739	187.08	310.38	121.32	104.01	92.47	80.93
739	741	187.68	311.22	121.92	104.61	93.07	81.53
741	743	188.28	312.06	122.52	105.21	93.67	82.13
743	745	188.88	312.90	123.12	105.81	94.27	82.73
745	747	189.48	313.74	123.72	106.41	94.87	83.33
747	749	190.08	314.58	124.32	107.01	95.47	83.93
749	751	190.68	315.42	124.92	107.61	96.07	84.53
751	753	191.28	316.26	125.52	108.21	96.67	85.13
753	755	191.88	317.10	126.12	108.81	97.27	85.73
755	757	192.48	317.94	126.72	109.41	97.87	86.33
757	759	193.08	318.78	127.32	110.01	98.47	86.93
759	761	193.68	319.62	127.92	110.61	99.07	87.53
761	763	194.28	320.46	128.52	111.21	99.67	88.13
763	765	194.88	321.30	129.12	111.81	100.27	88.73
765	767	195.48	322.14	129.72	112.41	100.87	89.33
767	769	196.08	322.98	130.32	113.01	101.47	89.93
769	771	196.68	323.82	130.92	113.61	102.07	90.53
771	773	197.28	324.66	131.52	114.21	102.67	91.13

773	775	197.88	325.50	132.12	114.81	103.27	91.73
775	777	198.48	326.34	132.72	115.41	103.87	92.33
777	779	199.08	327.18	133.32	116.01	104.47	92.93
779	781	199.68	328.02	133.92	116.61	105.07	93.53
781	783	200.28	328.86	134.52	117.21	105.67	94.13
783	785	200.88	329.70	135.12	117.81	106.27	94.73
785	787	201.48	330.54	135.72	118.41	106.87	95.33
787	789	202.08	331.38	136.32	119.01	107.47	95.93
789	791	202.68	332.22	136.92	119.61	108.07	96.53
791	793	203.28	333.06	137.52	120.21	108.67	97.13
793	795	203.88	333.90	138.12	120.81	109.27	97.73
795	797	204.48	334.74	138.72	121.41	109.87	98.33
797	799	205.08	335.58	139.32	122.01	110.47	98.93
799	800	205.38	336.00	139.62	122.31	110.77	99.23

TABLE C applicable from 1 January 2007

.		
Where employee's Salary or Wages exceeds K800 per fortnight		
COLUMN 1	COLUMN 2	COLUMN 3
NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
Where fortnightly income exceeds K800.	Where fortnightly income exceeds K800.	Where fortnightly income exceeds K800.
K205.38 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.	K336.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K800.	K139.00 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.
Where fortnightly income exceeds K1,269.		Where fortnightly income exceeds K1,277.
K346.15 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.		K282.77 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,277.
Where fortnightly income exceeds K2,692.		Where fortnightly income exceeds K2,700.
K844.20 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.		K780.77 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.

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Where fortnightly income exceeds K9,615.				Where fortnightly income exceeds K9,623.	
K3,614.40 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615.				K3,550.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,623.	
Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form.					
1 Dependant	K17.31	2 Dependants	K28.85	3 or more Dependants	K40.38
•					
Where employee's Salary or Wages exceeds K800 per fortnight					
COLUMN 1		COLUMN 2		COLUMN 3	
NON-RESIDENT TAXPAYERS		WHERE NO DECLARATION IS LODGED		WHERE A DECLARATION IS LODGED	
Where fortnightly income exceeds K800.		Where fortnightly income exceeds K800.		Where fortnightly income exceeds K800.	
K205.38 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.		K336.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K800.		K139.00 plus 30 toea for each K1 by which the fortnightly salary exceeds K800.	
Where fortnightly income exceeds K1,269.				Where fortnightly income exceeds K1,277.	
K346.15 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.				K282.77 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,277.	
Where fortnightly income exceeds K2,692.				Where fortnightly income exceeds K2,700.	
K844.20 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.				K780.77 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.	
Where fortnightly income exceeds K9,615.				Where fortnightly income exceeds K9,623.	

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K3,614.40 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615.				K3,550.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,623.	
Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form.					
1 Dependant	K17.31	2 Dependant s	K28.85	3 or more Dependant s	K40.38