Statutory Instrument No. 41 of 1995

INCOME TAX ACT, 1995
(No. 12 of 1995)

TAX DEDUCTION TABLES ORDER, 1995
(Published on 14th July, 1995)

IN EXERCISE of the powers conferred on the Commissioner of Taxes by paragraph 4(1) of the Fifth Schedule to the Income Tax Act, the following order is hereby made —

1. This Order may be cited as the Tax Deduction Tables Order, 1995, and shall be deemed to have come into operation on 1st July, 1995. Citation and Commencement

2. The Tax Deduction Tables contained in the Schedule hereto are hereby prescribed. Tax deduction tables

SCHEDULE

FORM ITW.99/95

REPUBLIC OF BOTSWANA

DEPARTMENT OF TAXES

TAX DEDUCTION TABLES

(For Employee's Remuneration)

TO OPERATE FROM

1ST JULY, 1995

(1)	Notes
1DR	For payments made at Daily intervals to Residents
2WR-5WR	For payments made at Weekly intervals to Residents
6MR-20MR	For payments made at Monthly intervals to Residents
21AR	For payments made at Annually to Residents
22NR	For payments made to Non-Residents
23EX-29EX	For examples of usage

Prescribed by
the Commissioner of Taxes

Printed by
the Government Printer, Gaborone

N O T E S

1. These Tax Deduction Tables are prescribed under the provisions of the Income Tax Act.

2. An employer is obliged to use these Tax Tables for determining tax to be withheld from any payment of remuneration unless he has a Directive (Form ITW 4) from the Commissioner 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 made on or after 1st July, 1995.

4. Examples of use of these tables are provided.

5. Any further enquiries with regard to the use of these Tables should be made at any Collection Office of the Department of Taxes.

6. The only deduction allowable from gross remuneration is the deduction you make for the employee's contribution to an Approved Pension Fund or Approved Retirement Annuity Fund, established for the benefit of your employees, for which you hold the Commissioner's approval.

7. Note that contributions made in respect of Provident or Benefit funds are not deductible from gross remuneration.

8. With effect from 1st July, 1989 the marital status of your employees has no significance for tax purposes. The necessity for completion of ITW 3 (GROUP) therefore falls away.

9. In Service gratuities to citizens are to be dealt with in the manner laid down in the Note to Employers issued July, 1987.

DAILY TABLE

1DR

TAX DÉDUCTION TABLES

For Resident Employees Paid Daily

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

1. Remuneration (Rem) means salary plus overtime pay, bonuses, commission, allowance, fee, etc, less the deduction you made for the employees contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed P 36 or 15% of Remuneration, whichever is the lesser.
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
61	0.05	86	1.30	111	2.55	136	4.60	161	7.10	186	10.20	211	15.20	236	20.20		
62	0.10	87	1.35	112	2.60	137	4.70	162	7.20	187	10.40	212	15.40	237	20.40		
63	0.15	88	1.40	113	2.65	138	4.80	163	7.30	188	10.60	213	15.60	238	20.60		
64	0.20	89	1.45	114	2.70	139	4.90	164	7.40	189	10.80	214	15.80	239	20.80		
65	0.25	90	1.50	115	2.75	140	5.00	165	7.50	190	11.00	215	16.00	240	21.00		
66	0.30	91	1.55	116	2.80	141	5.10	166	7.60	191	11.20	216	16.20	and add 30% of any			
67	0.35	92	1.60	117	2.85	142	5.20	167	7.70	192	11.40	217	16.40	amount in excess of P 240			
68	0.40	93	1.65	118	2.90	143	5.30	168	7.80	193	11.60	218	16.60				
69	0.45	94	1.70	119	2.95	144	5.40	169	7.90	194	11.80	219	16.80				
70	0.50	95	1.75	120	3.00	145	5.50	170	8.00	195	12.00	220	17.00				
71	0.55	96	1.80	121	3.10	146	5.60	171	8.10	196	12.20	221	17.20				
72	0.60	97	1.85	122	3.20	147	5.70	172	8.20	197	12.40	222	17.40				
73	0.65	98	1.90	123	3.30	148	5.80	173	8.30	198	12.60	223	17.60				
74	0.70	99	1.95	124	3.40	149	5.90	174	8.40	199	12.80	224	17.80				
75	0.75	100	2.00	125	3.50	150	6.00	175	8.50	200	13.00	225	18.00				
76	0.80	101	2.05	126	3.60	151	6.10	176	8.60	201	13.20	226	18.20				
77	0.85	102	2.10	127	3.70	152	6.20	177	8.70	202	13.40	227	18.40				
78	0.90	103	2.15	128	3.80	153	6.30	178	8.80	203	13.60	228	18.60				
79	0.95	104	2.20	129	3.90	154	6.40	179	8.90	204	13.80	229	18.80				
80	1.00	105	2.25	130	4.00	155	6.50	180	9.00	205	14.00	230	19.00				
81	1.05	106	2.30	131	4.10	156	6.60	181	9.20	206	14.20	231	19.20				
82	1.10	107	2.35	132	4.20	157	6.70	182	9.40	207	14.40	232	19.40				
83	1.15	108	2.40	133	4.30	158	6.80	183	9.60	208	14.60	233	19.60				
84	1.20	109	2.45	134	4.40	159	6.90	184	9.80	209	14.80	234	19.80				
85	1.25	110	2.50	135	4.50	160	7.00	185	10.00	210	15.00	235	20.00				

WEEKLY TABLE

2WR

TAX DEDUCTION TABLES

For Resident Employees Paid Weekly

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

1. Remuneration (Rem) means salary plus overtime pay, bonuses, commission, allowance, fee, etc, less the deduction you made for the employees contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed P 173 or 15% of Remuneration, whichever is the lesser.
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
		311	1.13	336	2.38	361	3.63	386	4.88	411	6.13	436	7.38	461	8.63	486	9.88
		312	1.18	337	2.43	362	3.68	387	4.93	412	6.18	437	7.43	462	8.68	487	9.93
288	0.00	313	1.23	338	2.48	363	3.73	388	4.98	413	6.23	438	7.48	463	8.73	488	9.98
289	0.03	314	1.28	339	2.53	364	3.78	389	5.03	414	6.28	439	7.53	464	8.78	489	10.03
290	0.08	315	1.33	340	2.58	365	3.83	390	5.08	415	6.33	440	7.58	465	8.83	490	10.08
291	0.13	316	1.38	341	2.63	366	3.88	391	5.13	416	6.38	441	7.63	466	8.88	491	10.13
292	0.18	317	1.43	342	2.68	367	3.93	392	5.18	417	6.43	442	7.68	467	8.93	492	10.18
293	0.23	318	1.48	343	2.73	368	3.98	393	5.23	418	6.48	443	7.73	468	8.98	493	10.23
294	0.28	319	1.53	344	2.78	369	4.03	394	5.28	419	6.53	444	7.78	469	9.03	494	10.28
295	0.33	320	1.58	345	2.83	370	4.08	395	5.33	420	6.58	445	7.83	470	9.08	495	10.33
296	0.38	321	1.63	346	2.88	371	4.13	396	5.38	421	6.63	446	7.88	471	9.13	496	10.38
297	0.43	322	1.68	347	2.93	372	4.18	397	5.43	422	6.68	447	7.93	472	9.18	497	10.43
298	0.48	323	1.73	348	2.98	373	4.23	398	5.48	423	6.73	448	7.98	473	9.23	498	10.48
299	0.53	324	1.78	349	3.03	374	4.28	399	5.53	424	6.78	449	8.03	474	9.28	499	10.53
300	0.58	325	1.83	350	3.08	375	4.33	400	5.58	425	6.83	450	8.08	475	9.33	500	10.58
301	0.63	326	1.88	351	3.13	376	4.38	401	5.63	426	6.88	451	8.13	476	9.38	501	10.63
302	0.68	327	1.93	352	3.18	377	4.43	402	5.68	427	6.93	452	8.18	477	9.43	502	10.68
303	0.73	328	1.98	353	3.23	378	4.48	403	5.73	428	6.98	453	8.23	478	9.48	503	10.73
304	0.78	329	2.03	354	3.28	379	4.53	404	5.78	429	7.03	454	8.28	479	9.53	504	10.78
305	0.83	330	2.08	355	3.33	380	4.58	405	5.83	430	7.08	455	8.33	480	9.58	505	10.83
306	0.88	331	2.13	356	3.38	381	4.63	406	5.88	431	7.13	456	8.38	481	9.63	506	10.88
307	0.93	332	2.18	357	3.43	382	4.68	407	5.93	432	7.18	457	8.43	482	9.68	507	10.93
308	0.98	333	2.23	358	3.48	383	4.73	408	5.98	433	7.23	458	8.48	483	9.73	508	10.98
309	1.03	334	2.28	359	3.53	384	4.78	409	6.03	434	7.28	459	8.53	484	9.78	509	11.03
310	1.08	335	2.33	360	3.58	385	4.83	410	6.08	435	7.33	460	8.58	485	9.83	510	11.08

3WR

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
511	11.13	541	12.63	571	14 13	601	16 83	631	19 83	661	22.83	691	25.83	721	28 83	751	31.83
512	11.18	542	12.68	572	14 18	602	16 93	632	19.93	662	22.93	692	25.93	722	28.93	752	31.93
513	11.23	543	12 73	573	14 23	603	17 03	633	20.03	663	23.03	693	26.03	723	29.03	753	32.03
514	11.28	544	12.78	574	14 28	604	17 13	634	20.13	664	23.13	694	26.13	724	29.13	754	32.13
515	11.33	545	12.83	575	14.33	605	17 23	635	20.23	665	23.23	695	26.23	725	29.23	755	32.23
516	11.38	546	12 88	576	14.38	606	17.33	636	20.33	666	23.33	696	26.33	726	29.33	756	32.33
517	11.43	547	12.93	577	14 43	607	17 43	637	20.43	667	23.43	697	26.43	727	29.43	757	32.43
518	11 48	548	12.98	578	14.53	608	17.53	638	20.53	668	23.53	698	26.53	728	29.53	758	32.53
519	11.53	549	13.03	579	14 63	609	17 63	639	20.63	669	23 63	699	26.63	729	29 63	759	32.63
520	11.58	550	13.08	580	14.73	610	17.73	640	20.73	670	23.73	700	26.73	730	29.73	760	32.73
521	11.63	551	13.13	581	14.83	611	17.83	641	20.83	671	23.83	701	26.83	731	29.83	761	32.83
522	11 68	552	13.18	582	14 93	612	17.93	642	20.93	672	23.93	702	26.93	732	29.93	762	32.93
523	11.73	553	13 23	583	15 03	613	18 03	643	21.03	673	24.03	703	27.03	733	30.03	763	33.03
524	11.78	554	13.28	584	15 13	614	18.13	644	21.13	674	24.13	704	27.13	734	30 13	764	33.13
525	11.83	555	13.33	585	15 23	615	18 23	645	21.23	675	24.23	705	27.23	735	30 23	765	33 23
526	11.88	556	13.38	586	15.33	616	18.33	646	21.33	676	24.33	706	27.33	736	30.33	766	33.33
527	11.93	557	13.43	587	15.43	617	18 43	647	21.43	677	24.43	707	27.43	737	30.43	767	33.43
528	11.98	558	13.48	588	15.53	618	18.53	648	21.53	678	24.53	708	27.53	738	30.53	768	33.53
529	12.03	559	13.53	589	15 63	619	18.63	649	21.63	679	24.63	709	27.63	739	30.63	769	33.63
530	12.08	560	13.58	590	15.73	620	18.73	650	21.73	680	24.73	710	27.73	740	30.73	770	33.73
531	12.13	561	13.63	591	15 83	621	18.83	651	21.83	681	24.83	711	27.83	741	30.83	771	33.83
532	12.18	562	13.68	592	15.93	622	18.93	652	21.93	682	24.93	712	27.93	742	30.93	772	33.93
533	12.23	563	13.73	593	16 03	623	19 03	653	22.03	683	25.03	713	28.03	743	31.03	773	34.03
534	12.28	564	13.78	594	16.13	624	19.13	654	22.13	684	25.13	714	28.13	744	31.13	774	34.13
535	12.33	565	13.83	595	16.23	625	19 23	655	22.23	685	25.23	715	28.23	745	31.23	775	34.23
536	12.38	566	13.88	596	16.33	626	19.33	656	22.33	686	25.33	716	28.33	746	31.33	776	34.33
537	12.43	567	13.93	597	16 43	627	19 43	657	22.43	687	25.43	717	28 43	747	31.43	777	34.43
538	12 48	568	13.98	598	16 53	628	19.53	658	22.53	688	25.53	718	28.53	748	31.53	778	34 53
539	12 53	569	14.03	599	16 63	629	19.63	659	22.63	689	25.63	719	28.63	749	31.63	779	34.63
540	12.58	570	14.08	600	16.73	630	19.73	660	22.73	690	25.73	720	28.73	750	31.73	780	34.73

4WR

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
781	34.83	811	37.83	841	40.83	871	44.39	901	50.39	931	56.39	961	62.39	991	68.39	1021	74.39
782	34.93	812	37.93	842	40.93	872	44.59	902	50.59	932	56.59	962	62.59	992	68.59	1022	74.59
783	35.03	813	38.03	843	41.03	873	44.79	903	50.79	933	56.79	963	62.79	993	68.79	1023	74.79
784	35.13	814	38.13	844	41.13	874	44.99	904	50.99	934	56.99	964	62.99	994	68.99	1024	74.99
785	35.23	815	38.23	845	41.23	875	45.19	905	51.19	935	57.19	965	63.19	995	69.19	1025	75.19
786	35.33	816	38.33	846	41.33	876	45.39	906	51.39	936	57.39	966	63.39	996	69.39	1026	75.39
787	35.43	817	38.43	847	41.43	877	45.59	907	51.59	937	57.59	967	63.59	997	69.59	1027	75.59
788	35.53	818	38.53	848	41.53	878	45.79	908	51.79	938	57.79	968	63.79	998	69.79	1028	75.79
789	35.63	819	38.63	849	41.63	879	45.99	909	51.99	939	57.99	969	63.99	999	69.99	1029	75.99
790	35.73	820	38.73	850	41.73	880	46.19	910	52.19	940	58.19	970	64.19	1000	70.19	1030	76.19
791	35.83	821	38.83	851	41.83	881	46.39	911	52.39	941	58.39	971	64.39	1001	70.39	1031	76.39
792	35.93	822	38.93	852	41.93	882	46.59	912	52.59	942	58.59	972	64.59	1002	70.59	1032	76.59
793	36.03	823	39.03	853	42.03	883	46.79	913	52.79	943	58.79	973	64.79	1003	70.79	1033	76.79
794	36.13	824	39.13	854	42.13	884	46.99	914	52.99	944	58.99	974	64.99	1004	70.99	1034	76.99
795	36.23	825	39.23	855	42.23	885	47.19	915	53.19	945	59.19	975	65.19	1005	71.19	1035	77.19
796	36.33	826	39.33	856	42.33	886	47.39	916	53.39	946	59.39	976	65.39	1006	71.39	1036	77.39
797	36.43	827	39.43	857	42.43	887	47.59	917	53.59	947	59.59	977	65.59	1007	71.59	1037	77.59
798	36.53	828	39.53	858	42.53	888	47.79	918	53.79	948	59.79	978	65.79	1008	71.79	1038	77.79
799	36.63	829	39.63	859	42.63	889	47.99	919	53.99	949	59.99	979	65.99	1009	71.99	1039	77.99
800	36.73	830	39.73	860	42.73	890	48.19	920	54.19	950	60.19	980	66.19	1010	72.19	1040	78.19
801	36.83	831	39.83	861	42.83	891	48.39	921	54.39	951	60.39	981	66.39	1011	72.39	1041	78.39
802	36.93	832	39.93	862	42.93	892	48.59	922	54.59	952	60.59	982	66.59	1012	72.59	1042	78.59
803	37.03	833	40.03	863	43.03	893	48.79	923	54.79	953	60.79	983	66.79	1013	72.79	1043	78.79
804	37.13	834	40.13	864	43.13	894	48.99	924	54.99	954	60.99	984	66.99	1014	72.99	1044	78.99
805	37.23	835	40.23	865	43.23	895	49.19	925	55.19	955	61.19	985	67.19	1015	73.19	1045	79.19
806	37.33	836	40.33	866	43.39	896	49.39	926	55.39	956	61.39	986	67.39	1016	73.39	1046	79.39
807	37.43	837	40.43	867	43.59	897	49.59	927	55.59	957	61.59	987	67.59	1017	73.59	1047	79.59
808	37.53	838	40.53	868	43.79	898	49.79	928	55.79	958	61.79	988	67.79	1018	73.79	1048	79.79
809	37.63	839	40.63	869	43.99	899	49.99	929	55.99	959	61.99	989	67.99	1019	73.99	1049	79.99
810	37.73	840	40.73	870	44.19	900	50.19	930	56.19	960	62.19	990	68.19	1020	74.19	1050	80.19

5WR

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
1051	80.39	1081	86.39	1111	92.39	1141	98.39										
1052	80.59	1082	86.59	1112	92.59	1142	98.59										
1053	80.79	1083	86.79	1113	92.79	1143	98.79										
1054	80.99	1084	86.99	1114	92.99	1144	98.99										
1055	81.19	1085	87.19	1115	93.19	1145	99.19										
1056	81.39	1086	87.39	1116	93.39	1146	99.39										
1057	81.59	1087	87.59	1117	93.59	1147	99.59										
1058	81.79	1088	87.79	1118	93.79	1148	99.79										
1059	81.99	1089	87.99	1119	93.99	1149	99.99										
1060	82.19	1090	88.19	1120	94.19	1150	100.19										
1061	82.39	1091	88.39	1121	94.39	1151	100.39										
1062	82.59	1092	88.59	1122	94.59	1152	100.59										
1063	82.79	1093	88.79	1123	94.79	1153	100.79										
1064	82.99	1094	88.99	1124	94.99	1154	101.00										
1065	83.19	1095	89.19	1125	95.19												
1066	83.39	1096	89.39	1126	95.39	and add 30% of any											
1067	83.59	1097	89.59	1127	95.59	amount in excess of P 1154											
1068	83.79	1098	89.79	1128	95.79												
1069	83.99	1099	89.99	1129	95.99												
1070	84.19	1100	90.19	1130	96.19												
1071	84.39	1101	90.39	1131	96.39												
1072	84.59	1102	90.59	1132	96.59												
1073	84.79	1103	90.79	1133	96.79												
1074	84.99	1104	90.99	1134	96.99												
1075	85.19	1105	91.19	1135	97.19												
1076	85.39	1106	91.39	1136	97.39												
1077	85.59	1107	91.59	1137	97.59												
1078	85.79	1108	91.79	1138	97.79												
1079	85.99	1109	91.99	1139	97.99												
1080	86.19	1110	92.19	1140	98.19												

MONTHLY TABLE

6MR

TAX DEDUCTION TABLES

For Resident Employees Paid Monthly

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

1. Remuneration (Rem) means salary plus overtime pay, bonuses, commission, allowance, fee, etc, less the deduction you made for the employees contribution to an Approved Superannuation Fund. The deduction for any such contribution should not exceed P 750 or 15% of Remuneration, whichever is the lesser
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
1251	0 05	1276	1 30	1301	2 55	1326	3.80	1351	5 05	1376	6 30	1401	7 55	1426	8 80	1451	10.05
1252	0 10	1277	1.35	1302	2 60	1327	3 85	1352	5 10	1377	6.35	1402	7 60	1427	8 85	1452	10 10
1253	0 15	1278	1 40	1303	2 65	1328	3 90	1353	5 15	1378	6 40	1403	7 65	1428	8.90	1453	10 15
1254	0.20	1279	1 45	1304	2.70	1329	3.95	1354	5.20	1379	6 45	1404	7 70	1429	8.95	1454	10.20
1255	0.25	1280	1.50	1305	2 75	1330	4 00	1355	5.25	1380	6 50	1405	7 75	1430	9 00	1455	10 25
1256	0.30	1281	1 55	1306	2 80	1331	4.05	1356	5.30	1381	6 55	1406	7.80	1431	9 05	1456	10 30
1257	0.35	1282	1 60	1307	2 85	1332	4 10	1357	5.35	1382	6 60	1407	7 85	1432	9.10	1457	10 35
1258	0 40	1283	1 65	1308	2 90	1333	4 15	1358	5 40	1383	6.65	1408	7 90	1433	9 15	1458	10 40
1259	0 45	1284	1 70	1309	2 95	1334	4.20	1359	5 45	1384	6.70	1409	7 95	1434	9.20	1459	10 45
1260	0 50	1285	1 75	1310	3.00	1335	4 25	1360	5 50	1385	6 75	1410	8 00	1435	9 25	1460	10 50
1261	0.55	1286	1 80	1311	3 05	1336	4.30	1361	5 55	1386	6.80	1411	8 05	1436	9 30	1461	10 55
1262	0 60	1287	1 85	1312	3 10	1337	4.35	1362	5 60	1387	6.85	1412	8.10	1437	9 35	1462	10 60
1263	0 65	1288	1 90	1313	3.15	1338	4 40	1363	5 65	1388	6 90	1413	8 15	1438	9 40	1463	10 65
1264	0 70	1289	1 95	1314	3.20	1339	4 45	1364	5 70	1389	6.95	1414	8.20	1439	9.45	1464	10.70
1265	0.75	1290	2.00	1315	3.25	1340	4.50	1365	5 75	1390	7 00	1415	8.25	1440	9 50	1465	10.75
1266	0.80	1291	2.05	1316	3.30	1341	4.55	1366	5 80	1391	7 05	1416	8.30	1441	9 55	1466	10.80
1267	0 85	1292	2.10	1317	3 35	1342	4 60	1367	5 85	1392	7 10	1417	8.35	1442	9.60	1467	10 85
1268	0 90	1293	2.15	1318	3 40	1343	4 65	1368	5 90	1393	7 15	1418	8 40	1443	9 65	1468	10 90
1269	0.95	1294	2 20	1319	3.45	1344	4 70	1369	5.95	1394	7.20	1419	8.45	1444	9 70	1469	10.95
1270	1 00	1295	2.25	1320	3.50	1345	4 75	1370	6.00	1395	7.25	1420	8 50	1445	9 75	1470	11 00
1271	1 05	1296	2.30	1321	3.55	1346	4 80	1371	6.05	1396	7 30	1421	8.55	1446	9 80	1471	11 05
1272	1 10	1297	2 35	1322	3.60	1347	4 85	1372	6 10	1397	7.35	1422	8.60	1447	9.85	1472	11.10
1273	1 15	1298	2 40	1323	3.65	1348	4 90	1373	6 15	1398	7 40	1423	8 65	1448	9 90	1473	11 15
1274	1 20	1299	2.45	1324	3 70	1349	4.95	1374	6 20	1399	7 45	1424	8.70	1449	9 95	1474	11 20
1275	1 25	1300	2 50	1325	3 75	1350	5 00	1375	6 25	1400	7 50	1425	8 75	1450	10 00	1475	11 25

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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
1476	11.30	1506	12.80	1536	14.30	1566	15.80	1596	17.30	1626	18.80	1656	20.30	1686	21.80	1716	23.30
1477	11.35	1507	12.85	1537	14.35	1567	15.85	1597	17.35	1627	18.85	1657	20.35	1687	21.85	1717	23.35
1478	11.40	1508	12.90	1538	14.40	1568	15.90	1598	17.40	1628	18.90	1658	20.40	1688	21.90	1718	23.40
1479	11.45	1509	12.95	1539	14.45	1569	15.95	1599	17.45	1629	18.95	1659	20.45	1689	21.95	1719	23.45
1480	11.50	1510	13.00	1540	14.50	1570	16.00	1600	17.50	1630	19.00	1660	20.50	1690	22.00	1720	23.50
1481	11.55	1511	13.05	1541	14.55	1571	16.05	1601	17.55	1631	19.05	1661	20.55	1691	22.05	1721	23.55
1482	11.60	1512	13.10	1542	14.60	1572	16.10	1602	17.60	1632	19.10	1662	20.60	1692	22.10	1722	23.60
1483	11.65	1513	13.15	1543	14.65	1573	16.15	1603	17.65	1633	19.15	1663	20.65	1693	22.15	1723	23.65
1484	11.70	1514	13.20	1544	14.70	1574	16.20	1604	17.70	1634	19.20	1664	20.70	1694	22.20	1724	23.70
1485	11.75	1515	13.25	1545	14.75	1575	16.25	1605	17.75	1635	19.25	1665	20.75	1695	22.25	1725	23.75
1486	11.80	1516	13.30	1546	14.80	1576	16.30	1606	17.80	1636	19.30	1666	20.80	1696	22.30	1726	23.80
1487	11.85	1517	13.35	1547	14.85	1577	16.35	1607	17.85	1637	19.35	1667	20.85	1697	22.35	1727	23.85
1488	11.90	1518	13.40	1548	14.90	1578	16.40	1608	17.90	1638	19.40	1668	20.90	1698	22.40	1728	23.90
1489	11.95	1519	13.45	1549	14.95	1579	16.45	1609	17.95	1639	19.45	1669	20.95	1699	22.45	1729	23.95
1490	12.00	1520	13.50	1550	15.00	1580	16.50	1610	18.00	1640	19.50	1670	21.00	1700	22.50	1730	24.00
1491	12.05	1521	13.55	1551	15.05	1581	16.55	1611	18.05	1641	19.55	1671	21.05	1701	22.55	1731	24.05
1492	12.10	1522	13.60	1552	15.10	1582	16.60	1612	18.10	1642	19.60	1672	21.10	1702	22.60	1732	24.10
1493	12.15	1523	13.65	1553	15.15	1583	16.65	1613	18.15	1643	19.65	1673	21.15	1703	22.65	1733	24.15
1494	12.20	1524	13.70	1554	15.20	1584	16.70	1614	18.20	1644	19.70	1674	21.20	1704	22.70	1734	24.20
1495	12.25	1525	13.75	1555	15.25	1585	16.75	1615	18.25	1645	19.75	1675	21.25	1705	22.75	1735	24.25
1496	12.30	1526	13.80	1556	15.30	1586	16.80	1616	18.30	1646	19.80	1676	21.30	1706	22.80	1736	24.30
1497	12.35	1527	13.85	1557	15.35	1587	16.85	1617	18.35	1647	19.85	1677	21.35	1707	22.85	1737	24.35
1498	12.40	1528	13.90	1558	15.40	1588	16.90	1618	18.40	1648	19.90	1678	21.40	1708	22.90	1738	24.40
1499	12.45	1529	13.95	1559	15.45	1589	16.95	1619	18.45	1649	19.95	1679	21.45	1709	22.95	1739	24.45
1500	12.50	1530	14.00	1560	15.50	1590	17.00	1620	18.50	1650	20.00	1680	21.50	1710	23.00	1740	24.50
1501	12.55	1531	14.05	1561	15.55	1591	17.05	1621	18.55	1651	20.05	1681	21.55	1711	23.05	1741	24.55
1502	12.60	1532	14.10	1562	15.60	1592	17.10	1622	18.60	1652	20.10	1682	21.60	1712	23.10	1742	24.60
1503	12.65	1533	14.15	1563	15.65	1593	17.15	1623	18.65	1653	20.15	1683	21.65	1713	23.15	1743	24.65
1504	12.70	1534	14.20	1564	15.70	1594	17.20	1624	18.70	1654	20.20	1684	21.70	1714	23.20	1744	24.70
1505	12.75	1535	14.25	1565	15.75	1595	17.25	1625	18.75	1655	20.25	1685	21.75	1715	23.25	1745	24.75

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
1746	24 80	1776	26 30	1806	27 80	1836	29 30	1866	30 80	1896	32 30	1926	33 80	1956	35.30	1986	36.80
1747	24 85	1777	26 35	1807	27 85	1837	29 35	1867	30 85	1897	32 35	1927	33 85	1957	35.35	1987	36.85
1748	24 90	1778	26 40	1808	27.90	1838	29 40	1868	30.90	1898	32 40	1928	33 90	1958	35.40	1988	36 90
1749	24 95	1779	26 45	1809	27 95	1839	29 45	1869	30 95	1899	32 45	1929	33 95	1959	35 45	1989	36 95
1750	25 00	1780	26 50	1810	28 00	1840	29 50	1870	31 00	1900	32 50	1930	34.00	1960	35.50	1990	37.00
1751	25 05	1781	26 55	1811	28 05	1841	29 55	1871	31 05	1901	32 55	1931	34.05	1961	35.55	1991	37 05
1752	25 10	1782	26 60	1812	28 10	1842	29 60	1872	31 10	1902	32 60	1932	34 10	1962	35 60	1992	37 10
1753	25 15	1783	26 65	1813	28 15	1843	29 65	1873	31 15	1903	32 65	1933	34 15	1963	35.65	1993	37.15
1754	25 20	1784	26 70	1814	28 20	1844	29 70	1874	31 20	1904	32 70	1934	34 20	1964	35 70	1994	37 20
1755	25 25	1785	26 75	1815	28 25	1845	29 75	1875	31 25	1905	32 75	1935	34 25	1965	35 75	1995	37.25
1756	25 30	1786	26 80	1816	28 30	1846	29.80	1876	31 30	1906	32 80	1936	34 30	1966	35.80	1996	37 30
1757	25 35	1787	26 85	1817	28 35	1847	29 85	1877	31 35	1907	32 85	1937	34 35	1967	35.85	1997	37.35
1758	25 40	1788	26 90	1818	28 40	1848	29.90	1878	31 40	1908	32 90	1938	34.40	1968	35 90	1998	37 40
1759	25 45	1789	26 95	1819	28 45	1849	29 95	1879	31 45	1909	32 95	1939	34 45	1969	35 95	1999	37.45
1760	25.50	1790	27 00	1820	28 50	1850	30 00	1880	31 50	1910	33 00	1940	34.50	1970	36.00	2000	37.50
1761	25 55	1791	27 05	1821	28 55	1851	30 05	1881	31 55	1911	33 05	1941	34.55	1971	36.05	2001	37 55
1762	25 60	1792	27 10	1822	28 60	1852	30.10	1882	31 60	1912	33 10	1942	34.60	1972	36.10	2002	37.60
1763	25 65	1793	27 15	1823	28 65	1853	30 15	1883	31 65	1913	33 15	1943	34.65	1973	36.15	2003	37.65
1764	25 70	1794	27 20	1824	28 70	1854	30 20	1884	31 70	1914	33 20	1944	34 70	1974	36.20	2004	37 70
1765	25.75	1795	27 25	1825	28 75	1855	30.25	1885	31 75	1915	33 25	1945	34 75	1975	36 25	2005	37.75
1766	25.80	1796	27 30	1826	28 80	1856	30.30	1886	31 80	1916	33 30	1946	34 80	1976	36.30	2006	37.80
1767	25 85	1797	27 35	1827	28.85	1857	30 35	1887	31 85	1917	33 35	1947	34 85	1977	36 35	2007	37 85
1768	25.90	1798	27.40	1828	28 90	1858	30 40	1888	31 90	1918	33 40	1948	34.90	1978	36 40	2008	37.90
1769	25 95	1799	27 45	1829	28 95	1859	30 45	1889	31 95	1919	33 45	1949	34 95	1979	36 45	2009	37 95
1770	26 00	1800	27.50	1830	29 00	1860	30 50	1890	32 00	1920	33 50	1950	35 00	1980	36 50	2010	38 00
1771	26.05	1801	27.55	1831	29 05	1861	30.55	1891	32 05	1921	33 55	1951	35 05	1981	36.55	2011	38 05
1772	26 10	1802	27 60	1832	29 10	1862	30 60	1892	32 10	1922	33 60	1952	35 10	1982	36.60	2012	38 10
1773	26 15	1803	27 65	1833	29 15	1863	30 65	1893	32.15	1923	33.65	1953	35 15	1983	36.65	2013	38.15
1774	26 20	1804	27 70	1834	29 20	1864	30 70	1894	32 20	1924	33 70	1954	35.20	1984	36 70	2014	38.20
1775	26 25	1805	27.75	1835	29 25	1865	30 75	1895	32 25	1925	33 75	1955	35.25	1985	36.75	2015	38 25

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
2016	38.30	2046	39 80	2076	41.30	2106	42.80	2136	44.30	2166	45.80	2196	47.30	2226	48.80	2256	50.30
2017	38.35	2047	39 85	2077	41 35	2107	42 85	2137	44.35	2167	45 85	2197	47.35	2227	48 85	2257	50.35
2018	38 40	2048	39 90	2078	41 40	2108	42 90	2138	44 40	2168	45 90	2198	47 40	2228	48.90	2258	50 40
2019	38 45	2049	39.95	2079	41 45	2109	42 95	2139	44 45	2169	45 95	2199	47 45	2229	48.95	2259	50 45
2020	38.50	2050	40.00	2080	41 50	2110	43 00	2140	44.50	2170	46 00	2200	47 50	2230	49.00	2260	50 50
2021	38.55	2051	40 05	2081	41 55	2111	43 05	2141	44.55	2171	46 05	2201	47 55	2231	49.05	2261	50.55
2022	38 60	2052	40 10	2082	41 60	2112	43 10	2142	44 60	2172	46.10	2202	47 60	2232	49.10	2262	50.60
2023	38 65	2053	40.15	2083	41 65	2113	43 15	2143	44 65	2173	46.15	2203	47.65	2233	49.15	2263	50.65
2024	38.70	2054	40.20	2084	41 70	2114	43 20	2144	44 70	2174	46 20	2204	47 70	2234	49 20	2264	50.70
2025	38 75	2055	40.25	2085	41 75	2115	43.25	2145	44.75	2175	46 25	2205	47 75	2235	49 25	2265	50 75
2026	38 80	2056	40.30	2086	41 80	2116	43 30	2146	44.80	2176	46.30	2206	47 80	2236	49 30	2266	50.80
2027	38 85	2057	40.35	2087	41 85	2117	43.35	2147	44.85	2177	46 35	2207	47 85	2237	49 35	2267	50 85
2028	38 90	2058	40 40	2088	41 90	2118	43 40	2148	44.90	2178	46 40	2208	47 90	2238	49 40	2268	50.90
2029	38.95	2059	40 45	2089	41 95	2119	43 45	2149	44.95	2179	46 45	2209	47 95	2239	49 45	2269	50 95
2030	39.00	2060	40.50	2090	42.00	2120	43.50	2150	45.00	2180	46 50	2210	48 00	2240	49 50	2270	51 00
2031	39 05	2061	40.55	2091	42.05	2121	43 55	2151	45 05	2181	46 55	2211	48 05	2241	49 55	2271	51.05
2032	39 10	2062	40 60	2092	42 10	2122	43 60	2152	45.10	2182	46 60	2212	48 10	2242	49.60	2272	51 10
2033	39.15	2063	40 65	2093	42 15	2123	43 65	2153	45 15	2183	46 65	2213	48 15	2243	49 65	2273	51 15
2034	39.20	2064	40 70	2094	42.20	2124	43.70	2154	45 20	2184	46.70	2214	48.20	2244	49 70	2274	51.20
2035	39.25	2065	40 75	2095	42.25	2125	43 75	2155	45 25	2185	46 75	2215	48.25	2245	49.75	2275	51.25
2036	39.30	2066	40 80	2096	42 30	2126	43.80	2156	45 30	2186	46.80	2216	48.30	2246	49.80	2276	51 30
2037	39.35	2067	40 85	2097	42.35	2127	43 85	2157	45 35	2187	46.85	2217	48.35	2247	49.85	2277	51 35
2038	39.40	2068	40.90	2098	42 40	2128	43.90	2158	45 40	2188	46.90	2218	48 40	2248	49 90	2278	51 40
2039	39.45	2069	40.95	2099	42 45	2129	43.95	2159	45.45	2189	46.95	2219	48.45	2249	49.95	2279	51.45
2040	39 50	2070	41 00	2100	42.50	2130	44 00	2160	45.50	2190	47 00	2220	48 50	2250	50 00	2280	51.50
2041	39.55	2071	41.05	2101	42.55	2131	44.05	2161	45 55	2191	47 05	2221	48.55	2251	50.05	2281	51.55
2042	39.60	2072	41 10	2102	42.60	2132	44 10	2162	45.60	2192	47 10	2222	48 60	2252	50 10	2282	51 60
2043	39 65	2073	41 15	2103	42.65	2133	44 15	2163	45.65	2193	47 15	2223	48 65	2253	50 15	2283	51 65
2044	39 70	2074	41 20	2104	42 70	2134	44.20	2164	45 70	2194	47 20	2224	48 70	2254	50.20	2284	51 70
2045	39 75	2075	41 25	2105	42 75	2135	44 25	2165	45 75	2195	47 25	2225	48 75	2255	50 25	2285	51 75

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
2286	51.80	2316	53.30	2346	54.80	2376	56.30	2406	57.80	2436	59.30	2466	60.80	2496	62.30	2526	65.10
2287	51.85	2317	53.35	2347	54.85	2377	56.35	2407	57.85	2437	59.35	2467	60.85	2497	62.35	2527	65.20
2288	51.90	2318	53.40	2348	54.90	2378	56.40	2408	57.90	2438	59.40	2468	60.90	2498	62.40	2528	65.30
2289	51.95	2319	53.45	2349	54.95	2379	56.45	2409	57.95	2439	59.45	2469	60.95	2499	62.45	2529	65.40
2290	52.00	2320	53.50	2350	55.00	2380	56.50	2410	58.00	2440	59.50	2470	61.00	2500	62.50	2530	65.50
2291	52.05	2321	53.55	2351	55.05	2381	56.55	2411	58.05	2441	59.55	2471	61.05	2501	62.60	2531	65.60
2292	52.10	2322	53.60	2352	55.10	2382	56.60	2412	58.10	2442	59.60	2472	61.10	2502	62.70	2532	65.70
2293	52.15	2323	53.65	2353	55.15	2383	56.65	2413	58.15	2443	59.65	2473	61.15	2503	62.80	2533	65.80
2294	52.20	2324	53.70	2354	55.20	2384	56.70	2414	58.20	2444	59.70	2474	61.20	2504	62.90	2534	65.90
2295	52.25	2325	53.75	2355	55.25	2385	56.75	2415	58.25	2445	59.75	2475	61.25	2505	63.00	2535	66.00
2296	52.30	2326	53.80	2356	55.30	2386	56.80	2416	58.30	2446	59.80	2476	61.30	2506	63.10	2536	66.10
2297	52.35	2327	53.85	2357	55.35	2387	56.85	2417	58.35	2447	59.85	2477	61.35	2507	63.20	2537	66.20
2298	52.40	2328	53.90	2358	55.40	2388	56.90	2418	58.40	2448	59.90	2478	61.40	2508	63.30	2538	66.30
2299	52.45	2329	53.95	2359	55.45	2389	56.95	2419	58.45	2449	59.95	2479	61.45	2509	63.40	2539	66.40
2300	52.50	2330	54.00	2360	55.50	2390	57.00	2420	58.50	2450	60.00	2480	61.50	2510	63.50	2540	66.50
2301	52.55	2331	54.05	2361	55.55	2391	57.05	2421	58.55	2451	60.05	2481	61.55	2511	63.60	2541	66.60
2302	52.60	2332	54.10	2362	55.60	2392	57.10	2422	58.60	2452	60.10	2482	61.60	2512	63.70	2542	66.70
2303	52.65	2333	54.15	2363	55.65	2393	57.15	2423	58.65	2453	60.15	2483	61.65	2513	63.80	2543	66.80
2304	52.70	2334	54.20	2364	55.70	2394	57.20	2424	58.70	2454	60.20	2484	61.70	2514	63.90	2544	66.90
2305	52.75	2335	54.25	2365	55.75	2395	57.25	2425	58.75	2455	60.25	2485	61.75	2515	64.00	2545	67.00
2306	52.80	2336	54.30	2366	55.80	2396	57.30	2426	58.80	2456	60.30	2486	61.80	2516	64.10	2546	67.10
2307	52.85	2337	54.35	2367	55.85	2397	57.35	2427	58.85	2457	60.35	2487	61.85	2517	64.20	2547	67.20
2308	52.90	2338	54.40	2368	55.90	2398	57.40	2428	58.90	2458	60.40	2488	61.90	2518	64.30	2548	67.30
2309	52.95	2339	54.45	2369	55.95	2399	57.45	2429	58.95	2459	60.45	2489	61.95	2519	64.40	2549	67.40
2310	53.00	2340	54.50	2370	56.00	2400	57.50	2430	59.00	2460	60.50	2490	62.00	2520	64.50	2550	67.50
2311	53.05	2341	54.55	2371	56.05	2401	57.55	2431	59.05	2461	60.55	2491	62.05	2521	64.60	2551	67.60
2312	53.10	2342	54.60	2372	56.10	2402	57.60	2432	59.10	2462	60.60	2492	62.10	2522	64.70	2552	67.70
2313	53.15	2343	54.65	2373	56.15	2403	57.65	2433	59.15	2463	60.65	2493	62.15	2523	64.80	2553	67.80
2314	53.20	2344	54.70	2374	56.20	2404	57.70	2434	59.20	2464	60.70	2494	62.20	2524	64.90	2554	67.90
2315	53.25	2345	54.75	2375	56.25	2405	57.75	2435	59.25	2465	60.75	2495	62.25	2525	65.00	2555	68.00

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
2556	68.10	2586	71.10	2616	74.10	2646	77.10	2676	80.10	2706	83.10	2736	86.10	2766	89.10	2796	92.10
2557	68.20	2587	71.20	2617	74.20	2647	77.20	2677	80.20	2707	83.20	2737	86.20	2767	89.20	2797	92.20
2558	68.30	2588	71.30	2618	74.30	2648	77.30	2678	80.30	2708	83.30	2738	86.30	2768	89.30	2798	92.30
2559	68.40	2589	71.40	2619	74.40	2649	77.40	2679	80.40	2709	83.40	2739	86.40	2769	89.40	2799	92.40
2560	68.50	2590	71.50	2620	74.50	2650	77.50	2680	80.50	2710	83.50	2740	86.50	2770	89.50	2800	92.50
2561	68.60	2591	71.60	2621	74.60	2651	77.60	2681	80.60	2711	83.60	2741	86.60	2771	89.60	2801	92.60
2562	68.70	2592	71.70	2622	74.70	2652	77.70	2682	80.70	2712	83.70	2742	86.70	2772	89.70	2802	92.70
2563	68.80	2593	71.80	2623	74.80	2653	77.80	2683	80.80	2713	83.80	2743	86.80	2773	89.80	2803	92.80
2564	68.90	2594	71.90	2624	74.90	2654	77.90	2684	80.90	2714	83.90	2744	86.90	2774	89.90	2804	92.90
2565	69.00	2595	72.00	2625	75.00	2655	78.00	2685	81.00	2715	84.00	2745	87.00	2775	90.00	2805	93.00
2566	69.10	2596	72.10	2626	75.10	2656	78.10	2686	81.10	2716	84.10	2746	87.10	2776	90.10	2806	93.10
2567	69.20	2597	72.20	2627	75.20	2657	78.20	2687	81.20	2717	84.20	2747	87.20	2777	90.20	2807	93.20
2568	69.30	2598	72.30	2628	75.30	2658	78.30	2688	81.30	2718	84.30	2748	87.30	2778	90.30	2808	93.30
2569	69.40	2599	72.40	2629	75.40	2659	78.40	2689	81.40	2719	84.40	2749	87.40	2779	90.40	2809	93.40
2570	69.50	2600	72.50	2630	75.50	2660	78.50	2690	81.50	2720	84.50	2750	87.50	2780	90.50	2810	93.50
2571	69.60	2601	72.60	2631	75.60	2661	78.60	2691	81.60	2721	84.60	2751	87.60	2781	90.60	2811	93.60
2572	69.70	2602	72.70	2632	75.70	2662	78.70	2692	81.70	2722	84.70	2752	87.70	2782	90.70	2812	93.70
2573	69.80	2603	72.80	2633	75.80	2663	78.80	2693	81.80	2723	84.80	2753	87.80	2783	90.80	2813	93.80
2574	69.90	2604	72.90	2634	75.90	2664	78.90	2694	81.90	2724	84.90	2754	87.90	2784	90.90	2814	93.90
2575	70.00	2605	73.00	2635	76.00	2665	79.00	2695	82.00	2725	85.00	2755	88.00	2785	91.00	2815	94.00
2576	70.10	2606	73.10	2636	76.10	2666	79.10	2696	82.10	2726	85.10	2756	88.10	2786	91.10	2816	94.10
2577	70.20	2607	73.20	2637	76.20	2667	79.20	2697	82.20	2727	85.20	2757	88.20	2787	91.20	2817	94.20
2578	70.30	2608	73.30	2638	76.30	2668	79.30	2698	82.30	2728	85.30	2758	88.30	2788	91.30	2818	94.30
2579	70.40	2609	73.40	2639	76.40	2669	79.40	2699	82.40	2729	85.40	2759	88.40	2789	91.40	2819	94.40
2580	70.50	2610	73.50	2640	76.50	2670	79.50	2700	82.50	2730	85.50	2760	88.50	2790	91.50	2820	94.50
2581	70.60	2611	73.60	2641	76.60	2671	79.60	2701	82.60	2731	85.60	2761	88.60	2791	91.60	2821	94.60
2582	70.70	2612	73.70	2642	76.70	2672	79.70	2702	82.70	2732	85.70	2762	88.70	2792	91.70	2822	94.70
2583	70.80	2613	73.80	2643	76.80	2673	79.80	2703	82.80	2733	85.80	2763	88.80	2793	91.80	2823	94.80
2584	70.90	2614	73.90	2644	76.90	2674	79.90	2704	82.90	2734	85.90	2764	88.90	2794	91.90	2824	94.90
2585	71.00	2615	74.00	2645	77.00	2675	80.00	2705	83.00	2735	86.00	2765	89.00	2795	92.00	2825	95.00

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
2826	95 10	2856	98.10	2886	101 10	2916	104.10	2946	107.10	2976	110 10	3006	113 10	3036	116 10	3066	119 10
2827	95 20	2857	98 20	2887	101 20	2917	104 20	2947	107.20	2977	110 20	3007	113 20	3037	116.20	3067	119 20
2828	95 30	2858	98 30	2888	101 30	2918	104 30	2948	107 30	2978	110 30	3008	113 30	3038	116 30	3068	119.30
2829	95 40	2859	98 40	2889	101.40	2919	104.40	2949	107.40	2979	110.40	3009	113 40	3039	116 40	3069	119.40
2830	95.50	2860	98 50	2890	101 50	2920	104 50	2950	107 50	2980	110.50	3010	113 50	3040	116 50	3070	119 50
2831	95 60	2861	98.60	2891	101 60	2921	104 60	2951	107 60	2981	110.60	3011	113 60	3041	116 60	3071	119.60
2832	95 70	2862	98 70	2892	101 70	2922	104.70	2952	107 70	2982	110.70	3012	113 70	3042	116 70	3072	119 70
2833	95 80	2863	98 80	2893	101.80	2923	104 80	2953	107 80	2983	110 80	3013	113 80	3043	116.80	3073	119.80
2834	95.90	2864	98 90	2894	101 90	2924	104 90	2954	107.90	2984	110 90	3014	113 90	3044	116.90	3074	119.90
2835	96 00	2865	99 00	2895	102 00	2925	105 00	2955	108 00	2985	111 00	3015	114 00	3045	117 00	3075	120 00
2836	96 10	2866	99 10	2896	102 10	2926	105 10	2956	108 10	2986	111 10	3016	114 10	3046	117 10	3076	120.10
2837	96 20	2867	99 20	2897	102.20	2927	105 20	2957	108 20	2987	111 20	3017	114.20	3047	117.20	3077	120 20
2838	96 30	2868	99 30	2898	102 30	2928	105 30	2958	108 30	2988	111 30	3018	114 30	3048	117 30	3078	120 30
2839	96 40	2869	99.40	2899	102.40	2929	105 40	2959	108 40	2989	111 40	3019	114 40	3049	117 40	3079	120.40
2840	96.50	2870	99 50	2900	102 50	2930	105.50	2960	108.50	2990	111 50	3020	114.50	3050	117 50	3080	120.50
2841	96 60	2871	99 60	2901	102 60	2931	105 60	2961	108.60	2991	111 60	3021	114 60	3051	117 60	3081	120 60
2842	96 70	2872	99 70	2902	102 70	2932	105 70	2962	108.70	2992	111.70	3022	114 70	3052	117 70	3082	120 70
2843	96.80	2873	99.80	2903	102.80	2933	105.80	2963	108.80	2993	111.80	3023	114.80	3053	117.80	3083	120.80
2844	96.90	2874	99 90	2904	102 90	2934	105 90	2964	108 90	2994	111 90	3024	114 90	3054	117 90	3084	120 90
2845	97 00	2875	100 00	2905	103 00	2935	106 00	2965	109.00	2995	112.00	3025	115 00	3055	118 00	3085	121 00
2846	97 10	2876	100 10	2906	103 10	2936	106 10	2966	109.10	2996	112 10	3026	115 10	3056	118 10	3086	121 10
2847	97 20	2877	100 20	2907	103 20	2937	106 20	2967	109 20	2997	112 20	3027	115 20	3057	118 20	3087	121 20
2848	97 30	2878	100 30	2908	103 30	2938	106 30	2968	109 30	2998	112 30	3028	115 30	3058	118 30	3088	121 30
2849	97 40	2879	100 40	2909	103 40	2939	106 40	2969	109 40	2999	112.40	3029	115 40	3059	118 40	3089	121 40
2850	97 50	2880	100 50	2910	103 50	2940	106 50	2970	109 50	3000	112 50	3030	115 50	3060	118 50	3090	121.50
2851	97 60	2881	100 60	2911	103 60	2941	106 60	2971	109.60	3001	112 60	3031	115 60	3061	118 60	3091	121 60
2852	97 70	2882	100 70	2912	103 70	2942	106 70	2972	109 70	3002	112 70	3032	115 70	3062	118 70	3092	121 70
2853	97 80	2883	100 80	2913	103 80	2943	106 80	2973	109 80	3003	112 80	3033	115 80	3063	118 80	3093	121 80
2854	97 90	2884	100 90	2914	103 90	2944	106 90	2974	109 90	3004	112 90	3034	115 90	3064	118 90	3094	121 90
2855	98 00	2885	101 00	2915	104 00	2945	107 00	2975	110 00	3005	113 00	3035	116 00	3065	119 00	3095	122 00

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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
3096	122.10	3126	125.10	3156	128 10	3186	131 10	3216	134 10	3246	137 10	3276	140 10	3306	143 10	3336	146 10
3097	122.20	3127	125.20	3157	128 20	3187	131.20	3217	134 20	3247	137.20	3277	140 20	3307	143.20	3337	146.20
3098	122.30	3128	125.30	3158	128 30	3188	131.30	3218	134.30	3248	137 30	3278	140.30	3308	143.30	3338	146.30
3099	122 40	3129	125.40	3159	128 40	3189	131.40	3219	134 40	3249	137 40	3279	140 40	3309	143 40	3339	146 40
3100	122 50	3130	125.50	3160	128 50	3190	131 50	3220	134.50	3250	137 50	3280	140.50	3310	143 50	3340	146.50
3101	122.60	3131	125 60	3161	128 60	3191	131.60	3221	134 60	3251	137 60	3281	140.60	3311	143 60	3341	146 60
3102	122.70	3132	125.70	3162	128 70	3192	131.70	3222	134.70	3252	137.70	3282	140.70	3312	143.70	3342	146.70
3103	122.80	3133	125.80	3163	128 80	3193	131 80	3223	134.80	3253	137 80	3283	140.80	3313	143.80	3343	146.80
3104	122.90	3134	125.90	3164	128.90	3194	131.90	3224	134.90	3254	137.90	3284	140.90	3314	143.90	3344	146 90
3105	123.00	3135	126.00	3165	129 00	3195	132.00	3225	135.00	3255	138 00	3285	141 00	3315	144.00	3345	147 00
3106	123.10	3136	126.10	3166	129 10	3196	132 10	3226	135 10	3256	138.10	3286	141 10	3316	144 10	3346	147 10
3107	123.20	3137	126.20	3167	129 20	3197	132.20	3227	135 20	3257	138.20	3287	141 20	3317	144 20	3347	147 20
3108	123.30	3138	126.30	3168	129 30	3198	132.30	3228	135 30	3258	138 30	3288	141.30	3318	144.30	3348	147.30
3109	123.40	3139	126 40	3169	129 40	3199	132 40	3229	135 40	3259	138.40	3289	141 40	3319	144.40	3349	147 40
3110	123.50	3140	126.50	3170	129 50	3200	132.50	3230	135.50	3260	138 50	3290	141.50	3320	144.50	3350	147.50
3111	123 60	3141	126.60	3171	129 60	3201	132 60	3231	135.60	3261	138 60	3291	141 60	3321	144 60	3351	147 60
3112	123 70	3142	126.70	3172	129 70	3202	132.70	3232	135.70	3262	138 70	3292	141.70	3322	144 70	3352	147 70
3113	123.80	3143	126.80	3173	129 80	3203	132 80	3233	135.80	3263	138 80	3293	141 80	3323	144 80	3353	147.80
3114	123.90	3144	126.90	3174	129.90	3204	132.90	3234	135.90	3264	138.90	3294	141 90	3324	144.90	3354	147.90
3115	124.00	3145	127 00	3175	130.00	3205	133 00	3235	136.00	3265	139.00	3295	142.00	3325	145 00	3355	148 00
3116	124.10	3146	127.10	3176	130 10	3206	133 10	3236	136.10	3266	139.10	3296	142.10	3326	145 10	3356	148.10
3117	124.20	3147	127.20	3177	130 20	3207	133 20	3237	136.20	3267	139 20	3297	142.20	3327	145.20	3357	148.20
3118	124.30	3148	127.30	3178	130 30	3208	133 30	3238	136.30	3268	139.30	3298	142.30	3328	145.30	3358	148 30
3119	124.40	3149	127.40	3179	130 40	3209	133 40	3239	136.40	3269	139 40	3299	142 40	3329	145.40	3359	148 40
3120	124.50	3150	127.50	3180	130.50	3210	133 50	3240	136.50	3270	139.50	3300	142.50	3330	145 50	3360	148.50
3121	124.60	3151	127.60	3181	130 60	3211	133 60	3241	136 60	3271	139 60	3301	142.60	3331	145.60	3361	148 60
3122	124 70	3152	127 70	3182	130 70	3212	133 70	3242	136.70	3272	139 70	3302	142 70	3332	145.70	3362	148 70
3123	124.80	3153	127 80	3183	130 80	3213	133 80	3243	136.80	3273	139 80	3303	142 80	3333	145 80	3363	148 80
3124	124 90	3154	127 90	3184	130 90	3214	133 90	3244	136.90	3274	139.90	3304	142 90	3334	145.90	3364	148.90
3125	125 00	3155	128.00	3185	131 00	3215	134 00	3245	137.00	3275	140 00	3305	143 00	3335	146 00	3365	149.00

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
3366	149 10	3396	152 10	3426	155 10	3456	158 10	3486	161 10	3516	164 10	3546	167 10	3576	170 10	3606	173 10
3367	149 20	3397	152 20	3427	155 20	3457	158 20	3487	161.20	3517	164 20	3547	167 20	3577	170 20	3607	173 20
3368	149 30	3398	152 30	3428	155 30	3458	158 30	3488	161 30	3518	164 30	3548	167 30	3578	170 30	3608	173 30
3369	149 40	3399	152 40	3429	155 40	3459	158 40	3489	161 40	3519	164 40	3549	167 40	3579	170 40	3609	173 40
3370	149 50	3400	152 50	3430	155 50	3460	158 50	3490	161 50	3520	164 50	3550	167 50	3580	170 50	3610	173 50
3371	149 60	3401	152 60	3431	155 60	3461	158 60	3491	161 60	3521	164 60	3551	167 60	3581	170 60	3611	173 60
3372	149 70	3402	152 70	3432	155 70	3462	158 70	3492	161 70	3522	164 70	3552	167 70	3582	170 70	3612	173 70
3373	149 80	3403	152 80	3433	155 80	3463	158 80	3493	161 80	3523	164.80	3553	167 80	3583	170 80	3613	173 80
3374	149 90	3404	152 90	3434	155 90	3464	158 90	3494	161 90	3524	164 90	3554	167 90	3584	170 90	3614	173 90
3375	150 00	3405	153 00	3435	156 00	3465	159 00	3495	162 00	3525	165 00	3555	168 00	3585	171 00	3615	174 00
3376	150 10	3406	153 10	3436	156 10	3466	159 10	3496	162 10	3526	165 10	3556	168 10	3586	171 10	3616	174 10
3377	150 20	3407	153 20	3437	156 20	3467	159 20	3497	162 20	3527	165 20	3557	168 20	3587	171 20	3617	174 20
3378	150 30	3408	153 30	3438	156 30	3468	159 30	3498	162 30	3528	165.30	3558	168 30	3588	171 30	3618	174 30
3379	150 40	3409	153 40	3439	156 40	3469	159 40	3499	162 40	3529	165 40	3559	168 40	3589	171 40	3619	174 40
3380	150.50	3410	153 50	3440	156 50	3470	159 50	3500	162 50	3530	165 50	3560	168 50	3590	171 50	3620	174 50
3381	150 60	3411	153 60	3441	156 60	3471	159 60	3501	162 60	3531	165 60	3561	168 60	3591	171 60	3621	174 60
3382	150 70	3412	153 70	3442	156 70	3472	159 70	3502	162 70	3532	165 70	3562	168 70	3592	171 70	3622	174 70
3383	150 80	3413	153 80	3443	156.80	3473	159.80	3503	162.80	3533	165 80	3563	168 80	3593	171 80	3623	174 80
3384	150 90	3414	153 90	3444	156 90	3474	159 90	3504	162 90	3534	165 90	3564	168 90	3594	171 90	3624	174 90
3385	151 00	3415	154 00	3445	157 00	3475	160 00	3505	163 00	3535	166 00	3565	169 00	3595	172 00	3625	175 00
3386	151 10	3416	154 10	3446	157 10	3476	160 10	3506	163 10	3536	166 10	3566	169 10	3596	172 10	3626	175 10
3387	151 20	3417	154 20	3447	157 20	3477	160 20	3507	163.20	3537	166.20	3567	169 20	3597	172 20	3627	175 20
3388	151.30	3418	154.30	3448	157 30	3478	160 30	3508	163 30	3538	166 30	3568	169 30	3598	172 30	3628	175 30
3389	151 40	3419	154 40	3449	157 40	3479	160 40	3509	163 40	3539	166 40	3569	169 40	3599	172 40	3629	175 40
3390	151 50	3420	154 50	3450	157 50	3480	160 50	3510	163 50	3540	166 50	3570	169 50	3600	172 50	3630	175 50
3391	151 60	3421	154 60	3451	157 60	3481	160 60	3511	163 60	3541	166 60	3571	169 60	3601	172 60	3631	175 60
3392	151 70	3422	154 70	3452	157 70	3482	160 70	3512	163 70	3542	166 70	3572	169 70	3602	172 70	3632	175 70
3393	151 80	3423	154 80	3453	157 80	3483	160 80	3513	163 80	3543	166 80	3573	169 80	3603	172 80	3633	175 80
3394	151 90	3424	154 90	3454	157 90	3484	160 90	3514	163 90	3544	166 90	3574	169 90	3604	172 90	3634	175 90
3395	152 00	3425	155 00	3455	158 00	3485	161 00	3515	164 00	3545	167 00	3575	170 00	3605	173 00	3635	176 00

15MR

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
3636	176 10	3666	179 10	3696	182 10	3726	185 10	3756	188 70	3786	194 70	3816	200 70	3846	206 70	3876	212 70
3637	176.20	3667	179 20	3697	182 20	3727	185 20	3757	188.90	3787	194.90	3817	200 90	3847	206 90	3877	212 90
3638	176 30	3668	179 30	3698	182 30	3728	185 30	3758	189 10	3788	195 10	3818	201 10	3848	207 10	3878	213 10
3639	176 40	3669	179 40	3699	182.40	3729	185 40	3759	189 30	3789	195 30	3819	201 30	3849	207 30	3879	213 30
3640	176 50	3670	179.50	3700	182.50	3730	185 50	3760	189.50	3790	195 50	3820	201 50	3850	207 50	3880	213 50
3641	176 60	3671	179 60	3701	182 60	3731	185 60	3761	189 70	3791	195 70	3821	201 70	3851	207 70	3881	213 70
3642	176 70	3672	179 70	3702	182 70	3732	185 70	3762	189 90	3792	195 90	3822	201 90	3852	207 90	3882	213 90
3643	176.80	3673	179.80	3703	182 80	3733	185 80	3763	190 10	3793	196 10	3823	202 10	3853	208 10	3883	214 10
3644	176 90	3674	179 90	3704	182 90	3734	185 90	3764	190 30	3794	196.30	3824	202.30	3854	208.30	3884	214 30
3645	177.00	3675	180 00	3705	183 00	3735	186 00	3765	190 50	3795	196.50	3825	202.50	3855	208.50	3885	214 50
3646	177 10	3676	180 10	3706	183 10	3736	186 10	3766	190 70	3796	196.70	3826	202 70	3856	208.70	3886	214 70
3647	177 20	3677	180 20	3707	183 20	3737	186 20	3767	190.90	3797	196.90	3827	202 90	3857	208 90	3887	214 90
3648	177 30	3678	180 30	3708	183 30	3738	186 30	3768	191 10	3798	197 10	3828	203 10	3858	209 10	3888	215 10
3649	177 40	3679	180 40	3709	183 40	3739	186 40	3769	191 30	3799	197 30	3829	203.30	3859	209 30	3889	215 30
3650	177 50	3680	180 50	3710	183 50	3740	186 50	3770	191.50	3800	197 50	3830	203.50	3860	209 50	3890	215 50
3651	177 60	3681	180 60	3711	183 60	3741	186 60	3771	191 70	3801	197 70	3831	203 70	3861	209 70	3891	215 70
3652	177 70	3682	180 70	3712	183 70	3742	186 70	3772	191 90	3802	197.90	3832	203.90	3862	209 90	3892	215.90
3653	177 80	3683	180 80	3713	183.80	3743	186.80	3773	192 10	3803	198.10	3833	204 10	3863	210 10	3893	216 10
3654	177 90	3684	180 90	3714	183 90	3744	186 90	3774	192 30	3804	198.30	3834	204.30	3864	210 30	3894	216 30
3655	178 00	3685	181 00	3715	184.00	3745	187 00	3775	192.50	3805	198.50	3835	204.50	3865	210.50	3895	216 50
3656	178 10	3686	181 10	3716	184 10	3746	187 10	3776	192.70	3806	198 70	3836	204 70	3866	210 70	3896	216 70
3657	178 20	3687	181.20	3717	184.20	3747	187 20	3777	192 90	3807	198.90	3837	204.90	3867	210 90	3897	216 90
3658	178 30	3688	181 30	3718	184 30	3748	187 30	3778	193 10	3808	199 10	3838	205 10	3868	211 10	3898	217 10
3659	178 40	3689	181.40	3719	184 40	3749	187 40	3779	193.30	3809	199 30	3839	205 30	3869	211 30	3899	217 30
3660	178 50	3690	181 50	3720	184.50	3750	187 50	3780	193 50	3810	199.50	3840	205.50	3870	211.50	3900	217 50
3661	178 60	3691	181 60	3721	184.60	3751	187 70	3781	193.70	3811	199 70	3841	205.70	3871	211 70	3901	217 70
3662	178.70	3692	181 70	3722	184 70	3752	187 90	3782	193 90	3812	199.90	3842	205 90	3872	211 90	3902	217.90
3663	178.80	3693	181 80	3723	184 80	3753	188.10	3783	194 10	3813	200 10	3843	206 10	3873	212 10	3903	218 10
3664	178 90	3694	181 90	3724	184 90	3754	188 30	3784	194.30	3814	200.30	3844	206 30	3874	212 30	3904	218 30
3665	179 00	3695	182.00	3725	185 00	3755	188 50	3785	194.50	3815	200 50	3845	206 50	3875	212 50	3905	218 50

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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
3906	218 70	3936	224 70	3966	230 70	3996	236 70	4026	242 70	4056	248.70	4086	254 70	4116	260 70	4146	266 70
3907	218 90	3937	224 90	3967	230 90	3997	236.90	4027	242 90	4057	248 90	4087	254 90	4117	260 90	4147	266 90
3908	219 10	3938	225 10	3968	231 10	3998	237.10	4028	243 10	4058	249 10	4088	255 10	4118	261 10	4148	267 10
3909	219 30	3939	225 30	3969	231.30	3999	237 30	4029	243.30	4059	249 30	4089	255 30	4119	261 30	4149	267 30
3910	219.50	3940	225 50	3970	231 50	4000	237.50	4030	243 50	4060	249 50	4090	255 50	4120	261 50	4150	267 50
3911	219 70	3941	225 70	3971	231.70	4001	237.70	4031	243.70	4061	249 70	4091	255 70	4121	261 70	4151	267 70
3912	219 90	3942	225 90	3972	231 90	4002	237 90	4032	243 90	4062	249 90	4092	255 90	4122	261.90	4152	267 90
3913	220 10	3943	226 10	3973	232.10	4003	238.10	4033	244 10	4063	250 10	4093	256 10	4123	262 10	4153	268.10
3914	220 30	3944	226 30	3974	232 30	4004	238 30	4034	244 30	4064	250 30	4094	256.30	4124	262.30	4154	268 30
3915	220 50	3945	226 50	3975	232 50	4005	238.50	4035	244 50	4065	250 50	4095	256 50	4125	262 50	4155	268 50
3916	220 70	3946	226 70	3976	232 70	4006	238 70	4036	244 70	4066	250 70	4096	256 70	4126	262 70	4156	268 70
3917	220 90	3947	226 90	3977	232 90	4007	238 90	4037	244 90	4067	250 90	4097	256 90	4127	262.90	4157	268 90
3918	221 10	3948	227 10	3978	233 10	4008	239 10	4038	245 10	4068	251 10	4098	257 10	4128	263 10	4158	269 10
3919	221 30	3949	227 30	3979	233 30	4009	239 30	4039	245 30	4069	251 30	4099	257 30	4129	263 30	4159	269 30
3920	221 50	3950	227 50	3980	233 50	4010	239 50	4040	245.50	4070	251 50	4100	257 50	4130	263 50	4160	269 50
3921	221 70	3951	227 70	3981	233.70	4011	239 70	4041	245 70	4071	251 70	4101	257 70	4131	263 70	4161	269 70
3922	221 90	3952	227 90	3982	233 90	4012	239 90	4042	245 90	4072	251 90	4102	257 90	4132	263 90	4162	269.90
3923	222 10	3953	228.10	3983	234.10	4013	240 10	4043	246 10	4073	252 10	4103	258 10	4133	264 10	4163	270 10
3924	222.30	3954	228 30	3984	234 30	4014	240 30	4044	246 30	4074	252 30	4104	258 30	4134	264 30	4164	270.30
3925	222 50	3955	228.50	3985	234.50	4015	240 50	4045	246 50	4075	252 50	4105	258 50	4135	264 50	4165	270 50
3926	222.70	3956	228 70	3986	234 70	4016	240 70	4046	246 70	4076	252 70	4106	258 70	4136	264 70	4166	270 70
3927	222.90	3957	228 90	3987	234 90	4017	240 90	4047	246.90	4077	252 90	4107	258 90	4137	264 90	4167	270 90
3928	223 10	3958	229.10	3988	235 10	4018	241 10	4048	247 10	4078	253 10	4108	259 10	4138	265 10	4168	271 10
3929	223 30	3959	229 30	3989	235.30	4019	241 30	4049	247 30	4079	253 30	4109	259 30	4139	265 30	4169	271 30
3930	223 50	3960	229 50	3990	235 50	4020	241 50	4050	247 50	4080	253 50	4110	259 50	4140	265 50	4170	271 50
3931	223 70	3961	229 70	3991	235 70	4021	241 70	4051	247 70	4081	253 70	4111	259 70	4141	265 70	4171	271 70
3932	223 90	3962	229 90	3992	235 90	4022	241 90	4052	247 90	4082	253 90	4112	259 90	4142	265 90	4172	271 90
3933	224 10	3963	230.10	3993	236 10	4023	242 10	4053	248 10	4083	254 10	4113	260 10	4143	266 10	4173	272 10
3934	224.30	3964	230 30	3994	236 30	4024	242 30	4054	248 30	4084	254 30	4114	260 30	4144	266 30	4174	272 30
3935	224 50	3965	230 50	3995	236 50	4025	242 50	4055	248 50	4085	254 50	4115	260 50	4145	266 50	4175	272 50

17MR

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
4176	272.70	4206	278 70	4236	284.70	4266	290 70	4296	296 70	4326	302 70	4356	308.70	4386	314 70	4416	320.70
4177	272.90	4207	278.90	4237	284.90	4267	290.90	4297	296 90	4327	302 90	4357	308 90	4387	314.90	4417	320.90
4178	273.10	4208	279 10	4238	285 10	4268	291.10	4298	297 10	4328	303.10	4358	309.10	4388	315.10	4418	321 10
4179	273 30	4209	279.30	4239	285.30	4269	291 30	4299	297.30	4329	303 30	4359	309.30	4389	315 30	4419	321.30
4180	273.50	4210	279.50	4240	285.50	4270	291.50	4300	297.50	4330	303.50	4360	309.50	4390	315.50	4420	321.50
4181	273.70	4211	279.70	4241	285 70	4271	291.70	4301	297 70	4331	303.70	4361	309 70	4391	315.70	4421	321.70
4182	273 90	4212	279.90	4242	285.90	4272	291.90	4302	297.90	4332	303 90	4362	309 90	4392	315.90	4422	321.90
4183	274.10	4213	280.10	4243	286.10	4273	292.10	4303	298.10	4333	304 10	4363	310 10	4393	316.10	4423	322.10
4184	274.30	4214	280 30	4244	286 30	4274	292.30	4304	298.30	4334	304 30	4364	310 30	4394	316 30	4424	322.30
4185	274.50	4215	280.50	4245	286.50	4275	292.50	4305	298.50	4335	304.50	4365	310 50	4395	316.50	4425	322.50
4186	274.70	4216	280 70	4246	286 70	4276	292.70	4306	298 70	4336	304 70	4366	310 70	4396	316.70	4426	322.70
4187	274.90	4217	280 90	4247	286.90	4277	292.90	4307	298.90	4337	304.90	4367	310 90	4397	316.90	4427	322.90
4188	275.10	4218	281 10	4248	287.10	4278	293.10	4308	299 10	4338	305 10	4368	311 10	4398	317.10	4428	323.10
4189	275 30	4219	281.30	4249	287.30	4279	293.30	4309	299.30	4339	305 30	4369	311 30	4399	317 30	4429	323.30
4190	275 50	4220	281 50	4250	287 50	4280	293.50	4310	299 50	4340	305 50	4370	311 50	4400	317 50	4430	323.50
4191	275 70	4221	281.70	4251	287.70	4281	293 70	4311	299 70	4341	305 70	4371	311 70	4401	317 70	4431	323 70
4192	275 90	4222	281 90	4252	287 90	4282	293.90	4312	299.90	4342	305.90	4372	311 90	4402	317.90	4432	323.90
4193	276 10	4223	282 10	4253	288.10	4283	294.10	4313	300 10	4343	306.10	4373	312.10	4403	318.10	4433	324.10
4194	276.30	4224	282.30	4254	288.30	4284	294.30	4314	300.30	4344	306 30	4374	312 30	4404	318.30	4434	324.30
4195	276.50	4225	282 50	4255	288.50	4285	294 50	4315	300.50	4345	306 50	4375	312 50	4405	318.50	4435	324.50
4196	276.70	4226	282 70	4256	288 70	4286	294 70	4316	300 70	4346	306 70	4376	312 70	4406	318 70	4436	324.70
4197	276.90	4227	282.90	4257	288.90	4287	294 90	4317	300.90	4347	306 90	4377	312 90	4407	318.90	4437	324 90
4198	277.10	4228	283.10	4258	289 10	4288	295 10	4318	301 10	4348	307 10	4378	313 10	4408	319 10	4438	325.10
4199	277.30	4229	283.30	4259	289.30	4289	295.30	4319	301 30	4349	307 30	4379	313 30	4409	319.30	4439	325.30
4200	277 50	4230	283.50	4260	289.50	4290	295.50	4320	301 50	4350	307 50	4380	313.50	4410	319.50	4440	325.50
4201	277 70	4231	283 70	4261	289 70	4291	295 70	4321	301 70	4351	307 70	4381	313.70	4411	319 70	4441	325 70
4202	277.90	4232	283.90	4262	289.90	4292	295.90	4322	301 90	4352	307 90	4382	313.90	4412	319.90	4442	325.90
4203	278 10	4233	284 10	4263	290 10	4293	296 10	4323	302 10	4353	308 10	4383	314 10	4413	320 10	4443	326 10
4204	278.30	4234	284.30	4264	290.30	4294	296 30	4324	302 30	4354	308 30	4384	314 30	4414	320 30	4444	326 30
4205	278.50	4235	284 50	4265	290 50	4295	296 50	4325	302.50	4355	308 50	4385	314.50	4415	320 50	4445	326 50

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
4446	326.70	4476	332 70	4506	338 70	4536	344.70	4566	350 70	4596	356 70	4626	362.70	4656	368 70	4686	374.70
4447	326 90	4477	332 90	4507	338 90	4537	344.90	4567	350 90	4597	356.90	4627	362.90	4657	368 90	4687	374 90
4448	327.10	4478	333.10	4508	339.10	4538	345.10	4568	351.10	4598	357 10	4628	363 10	4658	369 10	4688	375.10
4449	327.30	4479	333.30	4509	339.30	4539	345.30	4569	351 30	4599	357.30	4629	363 30	4659	369 30	4689	375 30
4450	327 50	4480	333.50	4510	339 50	4540	345.50	4570	351 50	4600	357 50	4630	363 50	4660	369.50	4690	375 50
4451	327.70	4481	333 70	4511	339.70	4541	345 70	4571	351.70	4601	357 70	4631	363 70	4661	369 70	4691	375.70
4452	327 90	4482	333.90	4512	339.90	4542	345.90	4572	351.90	4602	357 90	4632	363.90	4662	369 90	4692	375 90
4453	328 10	4483	334 10	4513	340.10	4543	346 10	4573	352 10	4603	358.10	4633	364.10	4663	370 10	4693	376.10
4454	328.30	4484	334.30	4514	340 30	4544	346 30	4574	352.30	4604	358.30	4634	364.30	4664	370 30	4694	376.30
4455	328.50	4485	334.50	4515	340 50	4545	346.50	4575	352 50	4605	358 50	4635	364.50	4665	370 50	4695	376.50
4456	328 70	4486	334.70	4516	340 70	4546	346 70	4576	352 70	4606	358 70	4636	364 70	4666	370 70	4696	376 70
4457	328 90	4487	334 90	4517	340 90	4547	346.90	4577	352 90	4607	358 90	4637	364.90	4667	370 90	4697	376 90
4458	329 10	4488	335 10	4518	341 10	4548	347.10	4578	353.10	4608	359 10	4638	365.10	4668	371 10	4698	377 10
4459	329 30	4489	335.30	4519	341.30	4549	347.30	4579	353.30	4609	359.30	4639	365.30	4669	371.30	4699	377 30
4460	329.50	4490	335 50	4520	341.50	4550	347.50	4580	353.50	4610	359 50	4640	365.50	4670	371.50	4700	377 50
4461	329 70	4491	335 70	4521	341 70	4551	347.70	4581	353 70	4611	359 70	4641	365 70	4671	371.70	4701	377 70
4462	329 90	4492	335 90	4522	341.90	4552	347.90	4582	353 90	4612	359.90	4642	365.90	4672	371.90	4702	377 90
4463	330.10	4493	336.10	4523	342.10	4553	348 10	4583	354.10	4613	360 10	4643	366.10	4673	372 10	4703	378.10
4464	330.30	4494	336.30	4524	342.30	4554	348.30	4584	354.30	4614	360 30	4644	366.30	4674	372.30	4704	378.30
4465	330.50	4495	336 50	4525	342.50	4555	348.50	4585	354.50	4615	360 50	4645	366.50	4675	372.50	4705	378.50
4466	330 70	4496	336 70	4526	342.70	4556	348 70	4586	354 70	4616	360 70	4646	366 70	4676	372.70	4706	378 70
4467	330.90	4497	336.90	4527	342.90	4557	348 90	4587	354.90	4617	360 90	4647	366 90	4677	372 90	4707	378 90
4468	331 10	4498	337 10	4528	343 10	4558	349.10	4588	355 10	4618	361 10	4648	367 10	4678	373 10	4708	379.10
4469	331 30	4499	337 30	4529	343 30	4559	349.30	4589	355.30	4619	361.30	4649	367.30	4679	373.30	4709	379.30
4470	331 50	4500	337 50	4530	343 50	4560	349.50	4590	355 50	4620	361 50	4650	367 50	4680	373.50	4710	379 50
4471	331 70	4501	337 70	4531	343 70	4561	349 70	4591	355 70	4621	361 70	4651	367 70	4681	373 70	4711	379 70
4472	331 90	4502	337 90	4532	343.90	4562	349 90	4592	355 90	4622	361 90	4652	367 90	4682	373 90	4712	379 90
4473	332.10	4503	338.10	4533	344.10	4563	350.10	4593	356 10	4623	362 10	4653	368 10	4683	374 10	4713	380 10
4474	332 30	4504	338 30	4534	344 30	4564	350 30	4594	356.30	4624	362 30	4654	368.30	4684	374 30	4714	380 30
4475	332 50	4505	338 50	4535	344 50	4565	350 50	4595	356 50	4625	362 50	4655	368 50	4685	374 50	4715	380 50

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REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX	REM	TAX
4716	380 70	4746	386 70	4776	392 70	4806	398 70	4836	404 70	4866	410 70	4896	416 70	4926	422 70	4956	428 70
4717	380.90	4747	386 90	4777	392 90	4807	398.90	4837	404.90	4867	410.90	4897	416 90	4927	422 90	4957	428.90
4718	381 10	4748	387 10	4778	393 10	4808	399 10	4838	405.10	4868	411 10	4898	417.10	4928	423.10	4958	429.10
4719	381 30	4749	387 30	4779	393.30	4809	399 30	4839	405 30	4869	411.30	4899	417 30	4929	423.30	4959	429.30
4720	381 50	4750	387.50	4780	393.50	4810	399.50	4840	405.50	4870	411.50	4900	417 50	4930	423.50	4960	429.50
4721	381 70	4751	387 70	4781	393 70	4811	399.70	4841	405.70	4871	411.70	4901	417 70	4931	423 70	4961	429.70
4722	381 90	4752	387.90	4782	393.90	4812	399 90	4842	405.90	4872	411.90	4902	417.90	4932	423 90	4962	429 90
4723	382 10	4753	388.10	4783	394.10	4813	400.10	4843	406.10	4873	412.10	4903	418.10	4933	424.10	4963	430.10
4724	382.30	4754	388.30	4784	394.30	4814	400.30	4844	406.30	4874	412.30	4904	418.30	4934	424.30	4964	430.30
4725	382.50	4755	388.50	4785	394 50	4815	400.50	4846	406 50	4875	412.50	4905	418 50	4935	424.50	4965	430.50
4726	382.70	4756	388.70	4786	394.70	4816	400.70	4846	406 70	4876	412.70	4906	418.70	4936	424.70	4966	430.70
4727	382.90	4757	388.90	4787	394 90	4817	400 90	4847	406 90	4877	412.90	4907	418 90	4937	424.90	4967	430.90
4728	383.10	4758	389.10	4788	395.10	4818	401 10	4848	407.10	4878	413.10	4908	419.10	4938	425.10	4968	431.10
4729	383 30	4759	389.30	4789	395 30	4819	401.30	4849	407.30	4879	413.30	4909	419.30	4939	425.30	4969	431.30
4730	383.50	4760	389.50	4790	395.50	4820	401.50	4850	407.50	4880	413.50	4910	419.50	4940	425 50	4970	431.50
4731	383 70	4761	389.70	4791	395 70	4821	401.70	4851	407.70	4881	413 70	4911	419 70	4941	425.70	4971	431.70
4732	383 90	4762	389.90	4792	395 90	4822	401.90	4852	407.90	4882	413.90	4912	419.90	4942	425.90	4972	431.90
4733	384 10	4763	390.10	4793	396.10	4823	402.10	4853	408.10	4883	414.10	4913	420.10	4943	426 10	4973	432.10
4734	384.30	4764	390.30	4794	396.30	4824	402.30	4854	408.30	4884	414.30	4914	420.30	4944	426.30	4974	432.30
4735	384.50	4765	390.50	4795	396.50	4825	402.50	4855	408 50	4885	414.50	4915	420 50	4945	426.50	4975	432.50
4736	384 70	4766	390.70	4796	396 70	4826	402.70	4856	408.70	4886	414.70	4916	420 70	4946	426 70	4976	432.70
4737	384 90	4767	390 90	4797	396 90	4827	402 90	4857	408.90	4887	414.90	4917	420 90	4947	426.90	4977	432 90
4738	385.10	4768	391.10	4798	397.10	4828	403 10	4858	409.10	4888	415.10	4918	421.10	4948	427.10	4978	433.10
4739	385 30	4769	391.30	4799	397 30	4829	403.30	4859	409.30	4889	415.30	4919	421.30	4949	427.30	4979	433.30
4740	385.50	4770	391.50	4800	397.50	4830	403 50	4860	409.50	4890	415 50	4920	421.50	4950	427.50	4980	433.50
4741	385.70	4771	391.70	4801	397 70	4831	403 70	4861	409.70	4891	415 70	4921	421 70	4951	427 70	4981	433.70
4742	385.90	4772	391.90	4802	397.90	4832	403 90	4862	409.90	4892	415.90	4922	421.90	4952	427.90	4982	433.90
4743	386 10	4773	392 10	4803	398 10	4833	404.10	4863	410 10	4893	416 10	4923	422 10	4953	428.10	4983	434.10
4744	386 30	4774	392.30	4804	398 30	4834	404.30	4864	410.30	4894	416.30	4924	422.30	4954	428.30	4984	434.30
4745	386 50	4775	392.50	4805	398.50	4835	404.50	4865	410.50	4895	416.50	4925	422 50	4955	428.50	4985	434.50

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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
4986	434 70																
4987	434 90																
4988	435 10																
4989	435 30																
4990	435 50																
4991	435 70																
4992	435 90																
4993	436 10																
4994	436.30																
4995	436.50																
4996	436.70																
4997	436 90																
4998	437 10																
4999	437 30																
5000	437.50																

and add 30% of any
amount in excess of P 5 000

TAX DEDUCTION TABLES FOR RESIDENT EMPLOYEES

Paid at annual Intervals

THIS TABLE IS TO BE USE ONLY FOR REMUNERATION PAID ANNUALLY

Instructions

1. Remuneration means salary plus overtime pay, bonus, commission, allowance, fees, etc less the amount which you deduct as the employee's contribution to your Approved Superannuation Fund up to the maximum of P9 000 or 15% of Remuneration, whichever is the lesser.

2. Apply the remuneration (ignoring thebes) to Table I below and calculate the amount of tax to be withheld using the details in the right hand column.

TABLE I

Remuneration			Tax to be deducted
More than	but (PULA)	Less than	(PULA)
0		15 000	0
15 000		30 000	0 + 5% of excess over 15 000
30 000		45 000	750 + 10% of excess over 30 000
45 000		60 000	2250 + 20% of excess over 45 000
over 60 000			5250 + 30% of excess over 60 000

TAX DEDUCTION TABLES FOR NON-RESIDENT EMPLOYEES

For Monthly and Annual Pay Period

1. Remuneration means salary, overtime pay, bonuses, commission, allowance, fees etc.

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

3. 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

TABLE II

(A) PAYMENTS MADE MONTHLY

Remuneration		Tax to be deducted
More than (PULA)	but Less than	(PULA)
0	2 500	5% of every Pula
2 500	3 750	125 + 10% of excess over 2 500
3 750	5 000	250 + 20% of excess over 3 750
Over 5 000		500 + 30% of excess over 5 000

(b) PAYMENTS MADE ANNUALLY

Remuneration		Tax to be deducted
More than (PULA)	but Less than	(PULA)
0	30 000	5% of every Pula
30 000	45 000	1 500 + 10% of excess over 30 000
45 000	60 000	3 000 + 20% of excess over 45 000
over 60 000		6 000 + 30% of excess over 60 000

USAGE OF TAX EDUCTION TABLES

1. These examples do not apply where the employer has received a Directive from the Commissioner.
   In such cases the instruction in the Directive must be followed.

2. These examples are specified in terms of the Act.

3. Tax Deduction Tables and tax rates used in the examples are those applying from 1st July, 1995.

4. Where the term Resident is used it is assumed that the Employer holds an acceptable ITW 3 (Residence) completed by the Employee.

5. The examples given do not exhaust all possibilities.If your problem is not answered, refer to either:-

Department of Taxes
Collection Division
Private Bag 00207
GABORONE

Phone: 314859
Fax: 306955

OR

Department of Taxes
Collection Division
Private Bag 38
FRANCISTOWN

Phone: 212734
Fax: 214267

OR

Department of Taxes
Collection Division
Private Bag 0013
SELIBE-PHIKWE

Phone: 810795
Fax: 814862

Example 1

RESIDENTS PAID DAILY

Resident employee paid P85 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 column the amount P85.

Step 3 - Read from the adjacent Tax column the amount of tax to be withheld. = P1.25

Example 2

RESIDENTS PAID WEEKLY

Resident employee paid P400 per week regularly.
To determine tax to be withheld from a weekly payment:

Step 1 - Turn to Weekly Resident Tax Tables.

Step 2 - Find in the Remuneration column the amount of P400.

Step 3 - Read from the adjacent Tax column the amount of tax to be withheld. = P5.58

Example 3

RESIDENT PAID MONTHLY

Resident employees paid P1 500 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 P1 500.

Step 3 - Read from the adjacent Tax column the amount of tax to be withheld = P12.50

Example 4

NON-RESIDENTS

Non-citizen Director paid P4 500 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 P4 500	3750	-	5'000.00
Step 3	-	Read from the adjacent Tax Column the first amount noted		=	P250.00
Step 4	-	Deduct from the payment to be made the lowest figure of the range of Remuneration is Step 2. (P4 500 - P3 750)		=	P750.00
Step 5	-	Calculate the tax on the amount in Step 4 at the rate indicated in the Tax column at Step 3. (P750 @ 20%)		=	P150.00
Step 6	-	Add the amount in Step 3 to the amount in Step 5 to give the amount of tax to be withheld. (P250.00 + P150.00)		=	P400.00

Example 5

PAY PERIOD NOT IN TAX TABLES

A Resident employee is paid a salary at a rate of P1 400 per fortnight by equal amounts.
To determine the tax to be deducted from any payment:

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

Step 1	- Multiply the amount of the payment to be made by 26 (the number of pay days in the year)	P36 400.00
Step 2	- Turn to Annual Resident Tax Table	
Step 3	- Find the range of Remuneration which includes the amount in Step 1	P30 000 - 45 000.00
Step 4	- Read from adjacent tax column the first amount noted	P750.00
Step 5	- Deduct from the payment to be made the lowest figure of the range of Remuneration in Step 3 (P36 400 - P30 000)	P6 400.00
Step 6	- Calculate the tax on the amount in Step 5 at the rate indicated in the tax column at Step 4 (P6 400 at 10%)	P640.00
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 (P750.00 + P640.00)	P1 390.00
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 (P1 390.00 - 26)	P53.46

Example 6

PAID REGULARLY WITH ADDITIONAL PAYMENT(S)

Resident employee in post at 1st July paid P2 000 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 2000	P24 000
Step 2 -	Add the additional payment to the amount in Step 1 P24 000 + P2 000	P26 000
Step 3 -	Turn to Annual Resident Tax Tables	
Step 4 -	Determine the tax to be withheld from each of the amount in Steps 1 and 2 P24 000 P26 000	 P450 P550
Step 5 -	Determine the difference in the two amounts in Step 4 to leave the tax to be withheld from the additional payment	P100

Example 7

PAID REGULARLY WITH INCREASE BACK-DATED TO A DATE IN A PRIOR TAX YEAR

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.

To determine the tax to be deducted from the payment, use the procedure as set out in Example 6.

Example 8

IRREGULAR PAYMENTS AT REGULAR INTERVALS

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

Amount paid in the tax year to date:
a) in first month of employment, salary P1 200 plus commission P200 and
b) in second month of employment, salary P1 200 plus commission P300.

To determine tax to be withheld against second payment:

Step 1 -	Use Resident monthly Tax Table.	
Step 2 -	Add Remuneration already paid in the tax year to the payment now to be made (1 400 + 1 500)	P2 900
Step 3 -	Divide the Remuneration in Step 2 by the number of month payments already made plus one (P2 900 divided by 2)	P1 450
Step 4 -	Determine the tax to be withheld from the Remuneration in Step 3 by using Example 3	P10.00
Step 5 -	Multiply the tax in Step 4 by the divisor in step 3 i.e. multiply by 2	P20.00
Step 6 -	Record actual tax withheld from first payment P1 400 (P1 200 + P200)	P7.50
Step 7 -	Deduct the tax in Step 6 from that in Step 5 to leave the amount to be withheld from the second payment	P12.50

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.

Later payments in the tax year will be dealt with similarly e.g. When the third payment is to be made the divisor at step 3 will be 3; the multiplier at step 5 will be 3;, and so on.

Example 9

OCCASIONAL IRREGULAR PAYMENT(S) CAUSING THE RATE OF REMUNERATION TO EXCEED P15 000 PER ANNUM (P1 250 PER MONTH)

A. Resident employee paid regularly at P1 200 per month. Payment of P100 to be made for overtime in November (i.e. P1 300 in that month)
To determine tax to be withheld from the November payment:

Step 1 -	Calculate the Annual Remuneration (P1 200 x 12) + P100	P14 500

As the Remuneration for the year is estimated to be less than P15 000 no tax is to be withheld from the November payment

B. In the same case, the employee is also to be paid a bonus of P800 in December (i.e. P2 000 in that month) To determine tax to be withheld from the December payment.

Step 1 -	Calculate the Annual Remuneration (P1 200 x 12) + P100 + P800)		P15 300
Step 2 -	Turn to the Annual Resident Tax Tables		
Step 3 -	Find the range of Remuneration including the amount of P15 300	P15 000 - 30 000	
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		P300
Step 6 -	Calculate the tax in the amount in step 5 at the rate indicated in the Tax column in step 4 (P300 at 5%)		P15.00
Step 7 -	Add the amount in step 4 to the amount in step 6 to give the amount of tax to be withheld (P0 + P15.00)		P15.00

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

MADE this 7th day of July, 1995.

G. MODUKANELE,
Acting Commissioner of Taxes.