EFFECTIVE

1 JULY 2012

(IRC LOGO)

TAXATION OFFICE

COLLECTION OF SALARY OR WAGES TAX

RATES OF FORTNIGHTLY SALARY OR WAGES TAX DEDUCTIONS

The tables on the opposite pages show the Salary or Wages Tax to be deducted by the employers from the total salary or wages paid to their employees on a fortnightly basis, as from 1 July 2012.

WHO IS LIABLE TO PAY FORTNIGHTLY SALARY OR WAGES TAX? Any person, who earns or derives salary or wages income in Papua New Guinea is liable to pay tax on that income at the fortnightly rates declared by the Act. The rates of deductions for fortnightly Salary or Wages Tax are set out in Tables A, B and C. These Tables, however, do not apply to salary or wages received in the form of certain lump sum payments upon termination of employment.

An employer is to calculate the tax deductible from each employees salary or wages using the appropriate table with reference to the number of dependants claimed.

WHAT MUST AN EMPLOYEE DO? Each employee must lodge, in duplicate, a Salary or Wages Tax Declaration with their Principal Employer. A new Declaration must be lodged within 14 days if the circumstances change (ie where dependants, allowances or benefits increase or decrease).

Note: An employee may only lodge one current Salary or Wages Tax Declaration. It is an offence for an employee to lodge one or more Declaration with other employers while his/her first Declaration is current. Maximum Penalty: K 10,000 or six months imprisonment.

WHAT MUST AN EMPLOYER DO? Briefly, an Employer must:

1. Send the original of the employees' Salary or Wages Tax Declaration to the Commissioner General of Internal Revenue. The duplicate must be kept by the employer for a period of seven (7) years.

2. EVERY FORTNIGHT, calculate the total amount of salary or wages to be paid to each employee, which is to include all salary, wages, benefits and allowances (see notes below). Salary or Wages Tax is then to be calculated and deducted from each employee’s total amount of earnings. The tax deducted being in accordance with the tables appearing on the back of this schedule.

Note: An employer who fails to make a deduction is liable, in addition to any penalty which may be imposed, to pay the un-deducted amount to the Commissioner General. Penalties for failing to deduct may be a fine of not less than K 200, and not more than K 2,000.

3 EVERY MONTH, calculate the total amount of tax deducted from each employees' salary or wages for the month, and pay this amount to the Commissioner General no later than the seventh day of the following month. The payment must be accompanied by a statement showing:

-total number of employees;

-total amount of wages paid; and

-total amount of salary or wages tax deductions made.

Note: An employer who fails to remit the amount of tax deducted is subject to a penalty of 20% of the amount not remitted plus additional tax of 20% per annum, calculated on a daily basis from the date the amount became payable. In addition, the employer may be liable to a fine of not less than K 500 and not more than K 2,000, or a term of imprisonment not exceeding six (6) months.

4. EVERY YEAR - no later than 14 January, issue to each employee a statement of earnings setting out the total amount of salary or wages earned by, and tax deducted on behalf of, that employee for the year,

5. AND - no later than 14 February, return to the Commissioner General the taxation copy of all used, and all copies of unused and cancelled statements of earnings together with a statement reconciling the total amounts of Salary or Wages Tax deducted, with the total remitted for that year.

Note: An employer who fails to either issue or return the statements of earnings by the required dates may be liable for a fine of not less than K 200 and not more than K 2,000.

6. Comply with the other obligations as set out in "Group Employer Circulars", issued to group employers from time to time and available from the Internal Revenue Commission.

WHAT IS SALARY OR WAGES INCOME? Salary or wages in relation to any person, as defined by the Act includes:-

a) salary, wages, commission, bonus, remuneration of any kind or allowances (whether at piece work rates or otherwise) in respect of or in relation to the employment of that person as an employee, or

b) any remuneration, by way of fees or otherwise for professional services or services as an advisor, consultant or manager (whether at piece work rates or otherwise) where such remuneration is paid wholly or substantially for personal services rendered by that person in Papua New Guinea,

and without limiting the generality of the foregoing includes any payments made-

c) under a contract that is wholly or substantially for the labour of the person to - whom the payments are made; or

d) by a company, by way of remuneration to a director of that company; or e) by way of superannuation, pension or retiring allowances; or

f) by way of commission to an insurance or time-payment canvasser or collector.

Employers should note that the above definition of salary or wages is intended to include almost any remuneration, reward or payment made to an employee, in whatever form, subject to specific exemptions. (see item on "specific exemptions")

ASSESSABLE BENEFITS ALLOWANCES

Allowances and benefits are considered part of an employee's remuneration, in that instead of the employee paying for the items they are provided in cash or kind by the employer.

In such a way some employees and employers see this money as different from the Salary or wages normally paid. However we can see that from the definition of Salary or wages that such allowances and benefits are taxed in full, as part of the employee’s salary or wage.

BENEFITS PROVIDED: The following details situations where the employer provides a benefit to the employee. It is a different situation to where the employee is provided an allowance to pay for the item. (Discussion of taxing allowances and a discussion on 299E Variations follows after benefits).

The Commissioner General prescribes rates on certain benefits being:-

a. accommodation, being use of premises or quarters **b.** motor vehicle provided by the employer **c.** provision of messing type meals.

ACCOMMODATION PROVIDED

TYPE OF HOUSING -	AREA 1	AREA 2	AREA 3
HIGH COST House or flat	700	500	NIL
MEDIUM COST House or flat	400	300	NIL
LOW COST House or flat	160	150	NIL
MESS OR BARRACK STYLE BASIC ACC.	60	50	NIL
GOVERNMENT MESS OR BARACK STYLE	7	7	NIL
EMPLOYEES INVOLVED IN A CITIZEN EMPLOYEE			
FIRST TIME HOME BUYER SCHEME	**NIL**	**NIL**	**NIL**

NOTES IN RELATION TO THE ABOVE:

1 . **Employees provided with accommodation outside of Papua New Guinea** by their employer are automatically deemed to reside in AREA 1. They are subject to the inclusion of the taxable benefit for private high cost housing.

2. **Low cost housing** is any unit of accommodation which would fetch K 400,000 or less if sold on open market, and in any other case for which the market rental is K 1,000 per week or less.

3. **Medium cost housing** is any unit of accommodation which would fetch between K 400,000 and K800,000 if sold on the open market, and in any other case for which the market rental is between K 1,000 per week and less than K 3,000 per week.

4. **High cost housing** is any unit of accommodation which would fetch more than K 800,000 if sold on the open market, and in any other case for which the market rental is K 3,000 per week or more.

5. The areas mentioned to in the above table refer to the area located in or within a 15 Kilometre radius of the boundaries of any of the following towns.

AREA 1: Goroka, Lae, Madang, Mount Hagen and Port Moresby.

AREA 2: Alotau, Bulolo, Daru, Kainantu, Kavieng, Kerema, Kimbe, Kiunga, Kokopo, Kundiawa, Lorengau, Mendi, Popondetta, Porgera, Tabubil, Vanimo, Wabag, Wau and Wewak.

AREA 3: Any place within Papua New Guinea not included in Areas 1 and 2.

HOUSING ALLOWANCE PAID IN LIEU OF ACCOMMODATION: Where an employer pays an employee an allowance in lieu of providing accommodation, the allowance as paid is assessable in full. This allowance and the prescribed value of that accommodation is to be included in the fortnightly salary or wages of the employee and taxed accordingly, unless a variation has been obtained from the Commissioner General.

Where a variation is obtained, the employee is taxed on the prescribed value of the accommodation and the excess of the allowance that exceeds the actual cost of the accommodation.

Citizen employees, who are in receipt of housing allowances and are engaged in a “citizen employee first time home buyer scheme”, are not taxed on the allowance nor are they required to lodge a Housing Allowance Variation form.

Employees may obtain variation on housing allowances by lodging a Housing Allowance Variation form with the Internal Revenue Commission.

MOTOR VEHICLE PROVIDED BY EMPLOYER: Where the vehicle is provided by the employer and the employee has unrestricted use of the vehicle the following amount is to be included in the Salary or Wage of the employee;

a/.Car supplied with fuel **K 125** per fortnight b/. Car supplied without fuel **K 95** per fortnight

Where the vehicle is provided by the employer and the employee has restricted use, such value as determined by the Commissioner General, shall be included in the Salary or Wages of the employee. If no determination is made then the values shown above apply.

NOTE: Restricted usage for Income Tax purposes means that the motor vehicle is solely used by the employee during business hours for business purposes only and is garaged at the place of work not being near the place of residence of the employee.

MEALS: Where the employee is provided with "messing" type meals the sum of **K 30** is added to the employee's salary or wage. In all other cases where meals are provided the actual cost to the employer is included in the calculation of the employee’s salary or wage.

BENEFIT PAID OVERSEAS: The cost to the employer of any benefits paid to employees while outside Papua New Guinea is assessable in full to the employee. The total cost is added to the employee’s Salary or Wages and taxed accordingly.

BENEFITS AND ALLOWANCES FOR WHICH EMPLOYERS ARE DENIED TAX DEDUCTIONS: Employers are denied a tax deduction for all entertainment expenses and for payments

which benefit employees in respect of public utilities, domestic services, security services and club membership fees.

These benefits to which deductibility will no longer apply are considered non-taxable in the hands of the employee when paid by the employer directly to the party providing the services to the employee.

Where the employer pays the employee any cash allowance to cover any of these non-deductible expenses the total allowance will be taxable in full to the employee.

Employers are cautioned that the payment of these non-deductible expenses must not exceed the actual expenditure incurred by the employee at commercial rates.

The main allowances affected are;

Domestic Servants: Deductions denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance and non-taxable when paid on behalf of the employee by the employer. No variation allowed. **Must be work related**.

Electricity: Deduction denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance and non-taxable when paid on behalf of the employee by the employer. No variation allowed. **Must be work related**.

Security: Deduction denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance and non-taxable when paid on behalf of the employee by the employer. No variation allowed. **Must be work related**.

Housing: Where provided by the employer, prescribed rates as listed will apply. Fully taxed in the hands of the employee when paid as cash allowance. Variation allowed upon application to the IRC.

Motor Vehicle: Where evidence in the form of log books and receipts form the background evidence a variation will be considered to the extent that **expenses are verified and are business related**.

Telephone: Essentially a private expense however a variation will be considered to the extent that work expenses are verified.

Entertaining: Deduction specifically denied by legislation. No variation will be given. The full amount to be included in the Salary or Wage of the employee. Non taxable in the hands of the employee if carried out on behalf of the employer and paid as a reimbursement on production of receipts.

OTHER ALLOWANCES: All other allowances are part of an employee's salary or wage as defined in the Income Tax Act. Accordingly all allowances whether paid or reimbursed directly or indirectly by the employer to or on behalf of an employee are to be included in the calculation of the employee's Salary or Wages. The only exception is where the Commissioner General has approved a variation of Salary or Wages Tax in writing under Section 299E of the Income Tax Act.

Employers are reminded that all allowances, where a variation may be given, **are taxable in full until a determination is received**. Employers **SHOULD NOT** reduce the taxable value of an allowance in anticipation of the receipt of a favourable determination.

VARIATIONS AND DETERMINATIONS As described above the allowances paid may be frequently expended for work related purposes and that is why the employer will pay such an allowance. Under Income Tax Law a rebate is allowed in the return lodged by the taxpayer for all work related expenses that are not of a private and domestic nature or specifically denied by legislation.

So that an employee is not out of pocket until the end of the year when a tax return is processed, the Act allows for a variation in the tax to be deducted from a person's fortnightly Salary or Wage to take into account the expected rebate.

This variation is under Section 299E of the Income Tax Act and is obtained by the employee / employer writing to the Manager Source Collection Audit and requesting a variation to take into account expected expenditure. The details to be provided are the basis of evidence kept to support the claim that the expenditure has been incurred and that it is work related. The IRC expects that something better than a "guesstimate" be given, and bland claims with no supporting evidence will not be accepted for a variation.

SPECIFIC EXEMPTIONS: The Act provides for certain other payments of salary or wages to be exempt from tax. These are:

LUMP SUM PAYMENTS

Certain payments of salary or wages, paid in a lump sum to an employee who has retired or been terminated from employment, are to be taxed at the rate declared by Section 1 of the Income Tax (Salary or Wages Tax (Rates) Act, 1979. This rate is 2% of the lump sum **provided that the payment is:**

SUPERANNUATION: The 2% taxation rate applies to distributions, being prescribed sums, from **Authorised Superannuation Funds** where the payment was:

a. accrued prior to 1 January 1993, **or**

b. in respect of contributions made on behalf of the employee, for not less than 15 years, **or**

c. in respect of contributions made on behalf of the employee, for not less than 7 years, where the employee is more than **50** years of age, **or**

d. in respect of contributions made on behalf of the employee, for not less than 7 years, where the employee is subject to enforced early retirement, **or**

e. made as a result of the death or permanent disability of the employee.

f. In any other case the Authorised Superannuation payments should be taxed with reference to the following table:

Years of Contributions	Less than 5 years	Not less than 5 years and not greater than 9 years	Not less than 9 years and not greater than 15 years
Rate of tax	Marginal Rate of Tax	The lesser of 15% or the Marginal Rate of Tax	The lesser of 8% or the Marginal Rate of Tax

LONG SERVICE LEAVE: The 2% taxation rate applies to payments where the Long Service leave;

a. accrued prior to 1 January 1993, **and**

b. accrued at a rate not exceeding 6 months for 15 years of service, **and**

c. has completed a minimum of 6 years service with the employer or associated person of that employer, **and**

d . the payment is part of a termination payment.

BALANCE: The balance remaining of the lump sum payment on termination is taxed over a period of 26 fortnights.

LUMP SUM BACK PAYMENT: The taxation law in relation to back payments operates on the basic principle that the tax to be charged is the amount of tax that would have been levied if the payment had been made during the fortnight the services were performed. This is done by taking the tax charged on the increased income and deducting the tax that was originally charged. In line with the principle explained above, the tax rate applicable for that fortnight is used for the calculation of the tax on the new income. There is a limiting factor in that;

a. Where there is no change in the tax rates in the period that the back payment relates, the maximum period for the calculation is 26 fortnights.

b. Where there is a change in the tax rates in the period that the back payment relates, the maximum period is extended from 26 fortnights to six years.

Gratuities are now considered to be fully taxable (Effective as from the 1st January 1993)

LIABILITY OF NON-RESIDENTS

A non-resident of Papua New Guinea means a person who arrives in Papua New Guinea with the intention of staying for less than 183 days during a twelve month period.

Non-resident employees are liable to pay PNG Salary or Wages Tax on all salary or wages received, including any remuneration, reward or payment, in whatever form, in strict accordance with the definitions of salary or wages income described above.

This includes employees who receive salary or wages paid by a foreign contractor, in respect of employment in PNG.

In addition, a person (which includes a company) carrying on a business in PNG who has entered into a contract with a non-resident.

For the purposes of calculating a non-residents liability for Salary or Wages Tax please refer to column 2 of this schedule.

HOW TO CALCULATE FORTNIGHTLY SALARY OR WAGES THAT INCLUDE ASSESSABLE BENEFITS, ALLOWANCES AND OTHER PAYMENTS.

An employer is responsible for the calculation, deduction and remittance of Salary or Wages Tax. The tax is calculated on the total assessable salary or wages for a fortnight.

For an employer to comply with their obligations in this regard, the total amount of salary or wages must include all assessable benefits, allowances and other payments received, earned or derived for that fortnight.

EXAMPLE: An employee earns a salary of K 725 per fortnight. In addition, the employee is provided with a car with fuel, a house rented for K 900 per week in Port Moresby. Had his electricity of K 80 paid on his behalf and received a reimbursement of K 150 for entertaining business clients on the employers' behalf. He also received a telephone allowance of K 15 per fortnight and had yearly subscription for health insurance paid of K520.

During the fortnight the employee worked six (6) hours overtime at K 11.00 per hour and received a commission of K 45 for sales made. He has lodged a declaration claiming 3 Dependants.

The calculation of the employee's taxable salary is as follows;

Salary		**725**
Overtime 6 hours x 11.00	66	
Commission	45	**111**
PLUS		
Assessable Benefits at prescribed rates		
Car	125	
Housing	160	**285**
PLUS		
Other Assessable Benefits and Allowances		
Medical Insurance	20	
Telephone	15	**35**
Total Taxable Salary **or Wages**		**K 1,156**

Tax Calculated as follows (using table "C"):

Tax on K 900.00	K **127.99**

Tax on	256.00 (x .30)	76.80
Tax on **K 1,156.00**		**K 204.79**
Less Rebate for three (3) dependants		40.38
Net Tax payable on income of K 1,156.00		**K 164.41**

NOTE 1: ASSESSABLE BENEFITS AT PRESCRIBED RATES: These rates are subject to change and are notified to Group Employers by the Commissioner General at the time of change.

NOTE 2: OTHER ASSESSABLE BENEFITS AND ALLOWANCES: The actual amount paid is to be included in the calculation of taxable Salary or Wages. If the amount applies to more than one fortnight the assessable amount is calculated by apportioning the amount over the fortnights involved, and recalculating the tax to be deducted and remitted for those periods.

NOTE 3: BENEFITS OR ALLOWANCES WHICH MAY BE SUBJECT TO VARIATION: Some assessable benefits may be subject to a variation of deductions, upon application to the Commissioner General. Employers cannot anticipate such a variation, and must deduct tax on the full amount of a benefit or allowance until notification, in writing is received from the Commissioner General.

HOW TO CALCULATE SALARY OR WAGES TAX FOR PERIODS OTHER THAN A FORTNIGHT.

A. EXAMPLE OF LUMP SUM PAID ON TERMINATION.

Employee A. has resigned from ABC Pty Ltd on 3l December 2012 after twenty (24) years of service with the company. He is paid a standard fortnightly wage of K 800.00; has two (2) dependants and does not receive any allowances. He is paid the following termination payment:

1	**Accrued recreational leave**	**(3 fortnights)**	**K 2,400.00**
	Accrued long service leave		
2.	Accrued prior to 1/1/93	(4.4 fortnights)	K 3,520.00
3.	Accrued after 1/1/93	(16.4 fortnights)	K13,120.00
4.	**Ex Gratia payment**		**K 8,000.00**
5.	**Payment in lieu of notice (6 fortnights)**		**K 4,800.00**

Items 1, 3, 4 and 5 do not attract any concessional rate of tax and must be taxed at the employees marginal tax rate i.e. spread over the previous 26 fortnights and tax calculated.

Item 2 complies with the criteria for concessional tax under Section 46B of' the Act" and so is taxed at 2%.

Calculations as follows:

Items 1, 3, 4 and 5 added together	= K	28,320.00
spread over 26 fortnights, ie., K 28,320.00 / 26	= K	1,089.23
Add to normal fortnightly pay (K800.00 + K1,089.23)	= K	1,889.23

The previous 26 fortnights contained 13 fortnights at the 2011 rates and 13 fortnights

at the 2012 rates therefore the calculation is in two parts.

1. Difference between tax on K800 (K 94.23) and tax on K1,889.23 (K 451.61) at 2011 rates (2 dependants) = K 357.38 per fortnight
2. Difference between tax on K800 (K 73.49) and tax on K1,889.23 (K 426.20) at 2012 rates (2 dependants) = K 352.71 per fortnight.

Therefore tax on the K 28,320.00 would be:

(13 x K357.38) + (13 x K352.71) = K 9,231.17

Summary of tax payable.

Tax at marginal rate = K 9,231.17

Tax at concessional rate (2% x K3,520.00) = K 70.40

TOTAL TAX PAYABLE = K 9,301.57

1. IN EXCESS OF A FORTNIGHT

The Salary or Wage is calculated as the full number of fortnight's tax and the pro rata part of the fortnight remaining for the period.

EXAMPLE: An employee is paid K 900 for the month of January. He has lodged a Declaration claiming no dependants.

January has 31 Days (ie 2 Fortnights and 3/14 of a fortnight)

Salary earned during each fortnight 900/31 x 14 = K 406.45

Fortnightly Tax (no Dependants) = K **3.23**

Total Tax for the month:

- first fortnight = K 3.23
- second fortnight = K 3.23
- 3/14 fortnight = K 0.69

Total Tax to be deducted = **K 7.15**

2.LESS THAN A FORTHNIGHT

a. WEEKLY

The (2) two weekly amounts in each fortnight are added together

EXAMPLE: An employee receives K 280.00 per week and has lodged a declaration claiming one (1) dependant.

Fortnightly salary or wages K 280.00 x 2 = K 560.00

Tax on Fortnightly salary of K 560.00 (one Dependant) = K 31.55

Tax Per Week K 53.12/2 = K 15.77

b. OTHER THAN WEEKLY

i. CONTINUOUS EMPLOYMENT

The fortnightly equivalent of salary or wages is calculated. Salary is based on 14 days per fortnight, and the tax is then apportioned to the days actually worked.

EXAMPLE: An employee receives K 250.00 for eight (8) days work. **He has not lodged a declaration.**

Fortnightly salary or wages = K 250 / 8 x 14 = K 437.50

Tax on Fortnightly salary of K 437.50 = K 184.38

(No declaration Lodged)

Tax on eight days work for K 250.00 = K 184.38 / 14 x 8 = K 105.36

ii. COMMENCEMENT OR CESSATION OF EMPLOYMENT

The fortnight equivalent of salary or wages based on 11 days per fortnight, and the tax is then apportioned on the actual number of days worked.

EXAMPLE: An employee commences employment and earns K 224 for 7 days worked up to the end of the fortnight. He has lodged a declaration claiming two (2) dependants.

Fortnightly salary or wages K 224 / 7 x 11	= K 352.00
Tax on Fortnightly salary of K 352 (2 Dependants)	= K 0.00
Tax on seven days work for K 224 = K 0.00 / 11 x 7	= K 0.00

ill. PAYMENT IN ARREARS

Where Salary or Wages are paid in arrears, eg overtime, back payment of wage increases, increases, bonuses etc tax is to be recalculated for the period involved. The maximum period for calculations on all payments is 26 fortnights except where the back pay covers a period where there has been a change in tax rates, in that case the period is restricted to 6 years.

EXAMPLE: An employee receives K 82 for overtime in respect of the three (3) previous fortnights. He normally receives K 450.00 per fortnight and has lodged a declaration showing no dependants.

Step 1: The payment is broken up into the amount applicable to each fortnight. For this example, these are:

a. K 22 - First Fortnight

b. K 40 - Second Fortnight

c. K 20 - Third Fortnight

Step 2: Add the overtime to the total Salary or wages earned by the employee for the previous fortnights.

a.	First fortnight	K 450 + K 22	K 472
b.	Second fortnight	K 450 + K 40	K 490
c.	Third fortnight	K 450 + K 20	K 470

Step 3: Calculate the tax applicable to the new gross salary at the no dependant rate.

	New Gross Salary	New Tax	Old Tax	Tax to be Deducted
1st f/nght	K 472	17.75	12.91	K 4.84
2nd f/nght	K 490	21.71	12.91	K 8.80
3rd f/nght	K 470	17.31	12.91	K 4.40
Total				K 18.04

NOTE 1. Overtime earned in the current pay period is to be added to an employee's normal pay and taxed accordingly.

NOTE 2. Where back payment, such as a bonus is received not representing any specific period of time, the amount is to be apportioned over the number of fortnights during which the service was performed, but not exceeding a period of 26 fortnights preceding the date on which the payment was received. In nearly all cases a period of time will be specified and this condition will not apply.

IV. PAYMENTS IN ADVANCE

Where payments are made in advance the basic principal is to tax the employee as if the payment had been made in the normal time and manner.

EXAMPLE: An employee receives K 1,180.00, representing 5 weeks leave pay in advance. He has lodged a declaration claiming three (3) Dependants.

5 weeks = 2.5 Fortnights (35 days)

Salary per fortnight = K 1,180 / 35 x 14	= K 472.00
Tax on K 472 (3 Dependants)	= K 11.54
Tax on 5 weeks	= K 11.54 (first fortnight)
	= K 11.54 (second fortnight)
	+ 5.77 ((7/14 x (11.54))
Total tax to be deducted	**= K 40.39**

V. DAY LABOURERS AND PIECE WORKERS

In the case of plantation workers and similar occupations, special circumstances apply and employers should request a direction from the Commissioner General.

ADDITIONAL ADVICE: Employers who are in doubt regarding the law in relation to the calculation of salary or wages tax are requested to seek advice from the Senior Manager, Source Collection Products Owner, Policy and Advice Division, Internal Revenue Commission, P 0 Box 777 Port Moresby. Telephone 322 6600. Facsimile 321 4249.

TABLE A, B, and C. Table A applicable from 1 July 2012 Where an employee's Salary or Wages is less than or equal to K385 per fortnight				
COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4
SALARY PER FORTNIGHT IN 2012		NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
EXCEEDING	NOT EXCEEDING			
0	1	0.22	0.42	0.00
1	3	0.66	1.26	0.00
3	5	1.10	2.10	0.00
5	7	1.54	2.94	0.00
7	9	1.98	3.78	0.00
9	11	2.42	4.62	0.00
11	13	2.86	5.46	0.00
13	15	3.30	6.30	0.00
15	17	3.74	7.14	0.00
17	19	4.18	7.98	0.00
19	21	4.62	8.82	0.00
21	23	5.06	9.66	0.00
23	25	5.50	10.50	0.00
25	27	5.94	11.34	0.00
27	29	6.38	12.18	0.00
29	31	6.82	13.02	0.00
31	33	7.26	13.86	0.00
33	35	7.70	14.70	0.00
35	37	8.14	15.54	0.00
37	39	8.58	16.38	0.00
39	41	9.02	17.22	0.00
41	43	9.46	18.06	0.00

43	45	9.90	18.90	0.00
45	47	10.34	19.74	0.00
47	49	10.78	20.58	0.00
49	51	11.22	21.42	0.00
51	53	11.66	22.26	0.00
53	55	12.10	23.10	0.00
55	57	12.54	23.94	0.00
57	59	12.98	24.78	0.00
59	61	13.42	25.62	0.00
61	63	13.86	26.46	0.00
63	65	14.30	27.30	0.00
65	67	14.74	28.14	0.00
67	69	15.18	28.98	0.00
69	71	15.62	29.82	0.00
71	73	16.06	30.66	0.00
73	75	16.50	31.50	0.00
75	77	16.94	32.34	0.00
77	79	17.38	33.18	0.00
79	81	17.82	34.02	0.00
81	83	18.26	34.86	0.00
83	85	18.70	35.70	0.00
85	87	19.14	36.54	0.00
87	89	19.58	37.38	0.00
89	91	20.02	38.22	0.00
91	93	20.46	39.06	0.00
93	95	20.90	39.90	0.00
95	97	21.34	40.74	0.00
97	99	21.78	41.58	0.00
99	101	22.22	42.42	0.00
101	103	22.66	43.26	0.00
103	105	23.10	44.10	0.00
105	107	23.54	44.94	0.00
107	109	23.98	45.78	0.00
109	111	24.42	46.62	0.00
111	113	24.86	47.46	0.00
113	115	25.30	48.30	0.00

115	117	25.74	49.14	0.00
117	119	26.18	49.98	0.00
119	121	26.62	50.82	0.00
121	123	27.06	51.66	0.00
123	125	27.50	52.50	0.00
125	127	27.94	53.34	0.00
127	129	28.38	54.18	0.00
129	131	28.82	55.02	0.00
131	133	29.26	55.86	0.00
133	135	29.70	56.70	0.00
135	137	30.14	57.54	0.00
137	139	30.58	58.38	0.00
139	141	31.02	59.22	0.00
141	143	31.46	60.06	0.00
143	145	31.90	60.90	0.00
145	147	32.34	61.74	0.00
147	149	32.78	62.58	0.00
149	151	33.22	63.42	0.00
151	153	33.66	64.26	0.00
153	155	34.10	65.10	0.00
155	157	34.54	65.94	0.00
157	159	34.98	66.78	0.00
159	161	35.42	67.62	0.00
161	163	35.86	68.46	0.00
163	165	36.30	69.30	0.00
165	167	36.74	70.14	0.00
169	171	37.62	71.82	0.00
171	173	38.06	72.66	0.00
173	175	38.50	73.50	0.00
175	177	38.94	74.34	0.00
177	179	39.38	75.18	0.00
179	181	39.82	76.02	0.00
181	183	40.26	76.86	0.00
183	185	40.70	77.70	0.00
185	187	41.14	78.54	0.00
187	189	41.58	79.38	0.00

189	191	42.02	80.22	0.00
191	193	42.46	81.06	0.00
193	195	42.90	81.90	0.00
195	197	43.34	82.74	0.00
197	199	43.78	83.58	0.00
199	201	44.22	84.42	0.00
201	203	44.66	85.26	0.00
203	205	45.10	86.10	0.00
205	207	45.54	86.94	0.00
207	209	45.98	87.78	0.00
209	211	46.42	88.62	0.00
211	213	46.86	89.46	0.00
213	215	47.30	90.30	0.00
215	217	47.74	91.14	0.00
217	219	48.18	91.98	0.00
219	221	48.62	92.82	0.00
221	223	49.06	93.66	0.00
223	225	49.50	94.50	0.00
225	227	49.94	95.34	0.00
227	229	50.38	96.18	0.00
229	231	50.82	97.02	0.00
231	233	51.26	97.86	0.00
233	235	51.70	98.70	0.00
235	237	52.14	99.54	0.00
237	239	52.58	100.38	0.00
239	241	53.02	101.22	0.00
241	243	53.46	102.06	0.00
243	245	53.90	102.90	0.00
245	247	54.34	103.74	0.00
247	249	54.78	104.58	0.00
249	251	55.22	105.42	0.00
251	253	55.66	106.26	0.00
253	255	56.10	107.10	0.00
255	257	56.54	107.94	0.00
257	259	56.98	108.78	0.00
259	261	57.42	109.62	0.00

261	263	57.86	110.46	0.00
263	265	58.30	111.30	0.00
265	267	58.74	112.14	0.00
267	269	59.18	112.98	0.00
269	271	59.62	113.82	0.00
271	273	60.06	114.66	0.00
273	275	60.50	115.50	0.00
275	277	60.94	116.34	0.00
277	279	61.38	117.18	0.00
279	281	61.82	118.02	0.00
281	283	62.26	118.86	0.00
283	285	62.70	119.70	0.00
285	287	63.14	120.54	0.00
287	289	63.58	121.38	0.00
289	291	64.02	122.22	0.00
291	293	64.46	123.06	0.00
293	295	64.90	123.90	0.00
295	297	65.34	124.74	0.00
297	299	65.78	125.58	0.00
299	301	66.22	126.42	0.00
301	303	66.66	127.26	0.00
303	305	67.10	128.10	0.00
305	307	67.54	128.94	0.00
307	309	67.98	129.78	0.00
309	311	68.42	130.62	0.00
311	313	68.86	131.46	0.00
313	315	69.30	132.30	0.00
315	317	69.74	133.14	0.00
317	319	70.18	133.98	0.00
319	321	70.62	134.82	0.00
321	323	71.06	135.66	0.00
323	325	71.50	136.50	0.00
325	327	71.94	137.34	0.00
327	329	72.38	138.18	0.00
329	331	72.82	139.02	0.00
331	333	73.26	139.86	0.00

333	335	73.70	140.70	0.00
335	337	74.14	141.54	0.00
337	339	74.58	142.38	0.00
339	341	75.02	143.22	0.00
341	343	75.46	144.06	0.00
343	345	75.90	144.90	0.00
345	347	76.34	145.74	0.00
347	349	76.78	146.58	0.00
349	351	77.22	147.42	0.00
351	353	77.66	148.26	0.00
353	355	78.10	149.10	0.00
355	357	78.54	149.94	0.00
357	359	78.98	150.78	0.00
359	361	79.42	151.62	0.00
361	363	79.86	152.46	0.00
363	365	80.30	153.30	0.00
365	367	80.74	154.14	0.00
367	369	81.18	154.98	0.00
369	371	81.62	155.82	0.00
371	373	82.06	156.66	0.00
373	375	82.50	157.50	0.00
375	377	82.94	158.34	0.00
377	379	83.38	159.18	0.00
379	381	83.82	160.02	0.00
381	383	84.26	160.86	0.00
383	385	84.70	161.70	0.00

TABLE B applicable from 1 July 2012
Where an employee's Salary or Wages exceeds K385 but is less than K900 per fortnight

COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4			
SALARY PER FORTNIGHT IN 2012		NON RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED			
				NUMBER OF DEPENDANTS			
EXCEEDING	NOT EXCEEDING			NONE	1	2	3 OR MORE
385	387	85.14	162.54	0.00	0.00	0.00	0.00
387	389	85.58	163.38	0.00	0.00	0.00	0.00
389	391	86.02	164.22	0.00	0.00	0.00	0.00
391	393	86.46	165.06	0.15	0.00	0.00	0.00
393	395	86.90	165.90	0.59	0.00	0.00	0.00
395	397	87.34	166.74	1.03	0.00	0.00	0.00
397	399	87.78	167.58	1.47	0.00	0.00	0.00
399	401	88.22	168.42	1.91	0.18	0.00	0.00
401	403	88.66	169.26	2.35	0.62	0.00	0.00
403	405	89.10	170.10	2.79	1.06	0.00	0.00
405	407	89.54	170.94	3.23	1.50	0.35	0.00
407	409	89.98	171.78	3.67	1.94	0.79	0.00
409	411	90.42	172.62	4.11	2.38	1.23	0.07
411	413	90.86	173.46	4.55	2.82	1.67	0.51
413	415	91.30	174.30	4.99	3.26	2.11	0.95
415	417	91.74	175.14	5.43	3.70	2.55	1.39
417	419	92.18	175.98	5.87	4.14	2.99	1.83
419	421	92.62	176.82	6.31	4.58	3.43	2.27
421	423	93.06	177.66	6.75	5.02	3.87	2.71
423	425	93.50	178.50	7.19	5.46	4.31	3.15
425	427	93.94	179.34	7.63	5.90	4.75	3.59
427	429	94.38	180.18	8.07	6.34	5.19	4.03
429	431	94.82	181.02	8.51	6.78	5.63	4.47
431	433	95.26	181.86	8.95	7.22	6.07	4.91
433	435	95.70	182.70	9.39	7.66	6.51	5.35
435	437	96.14	183.54	9.83	8.10	6.95	5.79
437	439	96.58	184.38	10.27	8.54	7.39	6.23

439	441	97.02	185.22	10.71	8.98	7.83	6.67
441	443	97.46	186.06	11.15	9.42	8.27	7.11
443	445	97.90	186.90	11.59	9.85	8.69	7.54
445	447	98.34	187.74	12.03	10.23	9.02	7.82
447	449	98.78	188.58	12.47	10.60	9.35	8.11
449	451	99.22	189.42	12.91	10.98	9.68	8.39
451	453	99.66	190.26	13.35	11.35	10.01	8.68
453	455	100.10	191.10	13.79	11.72	10.34	8.97
455	457	100.54	191.94	14.23	12.10	10.67	9.25
457	459	100.98	192.78	14.67	12.47	11.00	9.54
459	461	101.42	193.62	15.11	12.85	11.33	9.82
461	463	101.86	194.46	15.55	13.22	11.66	10.11
463	465	102.30	195.30	15.99	13.59	11.99	10.40
465	467	102.74	196.14	16.43	13.97	12.32	10.68
467	469	103.18	196.98	16.87	14.34	12.65	10.97
469	471	103.62	197.82	17.31	14.72	12.98	11.25
471	473	104.06	198.66	17.75	15.09	13.31	11.54
473	475	104.50	199.50	18.19	15.46	13.64	11.83
475	477	104.94	200.34	18.63	15.84	13.97	12.11
477	479	105.38	201.18	19.07	16.21	14.30	12.40
479	481	105.82	202.02	19.51	16.59	14.63	12.68
481	483	106.26	202.86	19.95	16.96	14.96	12.97
483	485	106.70	203.70	20.39	17.33	15.29	13.26
485	487	107.14	204.54	20.83	17.71	15.62	13.54
487	489	107.58	205.38	21.27	18.08	15.95	13.83
489	491	108.02	206.22	21.71	18.46	16.28	14.11
491	493	108.46	207.06	22.15	18.83	16.61	14.40
493	495	108.90	207.90	22.59	19.20	16.94	14.69
495	497	109.34	208.74	23.03	19.58	17.27	14.97
497	499	109.78	209.58	23.47	19.95	17.60	15.26
499	501	110.22	210.42	23.91	20.33	17.93	15.54
501	503	110.66	211.26	24.35	20.70	18.26	15.83
503	505	111.10	212.10	24.79	21.07	18.59	16.12
505	507	111.54	212.94	25.23	21.45	18.92	16.40
507	509	111.98	213.78	25.67	21.82	19.25	16.69
509	511	112.42	214.62	26.11	22.20	19.58	16.97

511	513	112.86	215.46	26.55	22.57	19.91	17.26
513	515	113.30	216.30	26.99	22.94	20.24	17.55
515	517	113.74	217.14	27.43	23.32	20.57	17.83
517	519	114.18	217.98	27.87	23.69	20.90	18.12
519	521	114.62	218.82	28.31	24.07	21.23	18.40
521	523	115.06	219.66	28.75	24.44	21.56	18.69
523	525	115.50	220.50	29.19	24.81	21.89	18.98
525	527	115.94	221.34	29.63	25.19	22.22	19.26
527	529	116.38	222.18	30.07	25.56	22.55	19.55
529	531	116.82	223.02	30.51	25.94	22.88	19.83
531	533	117.26	223.86	30.95	26.31	23.21	20.12
533	535	117.70	224.70	31.39	26.68	23.54	20.41
535	537	118.14	225.54	31.83	27.06	23.87	20.69
537	539	118.58	226.38	32.27	27.43	24.20	20.98
539	541	119.02	227.22	32.71	27.81	24.53	21.26
541	543	119.46	228.06	33.15	28.18	24.86	21.55
543	545	119.90	228.90	33.59	28.55	25.19	21.84
545	547	120.34	229.74	34.03	28.93	25.52	22.12
547	549	120.78	230.58	34.47	29.30	25.85	22.41
549	551	121.22	231.42	34.91	29.68	26.18	22.69
551	553	121.66	232.26	35.35	30.05	26.51	22.98
553	555	122.10	233.10	35.79	30.42	26.84	23.27
555	557	122.54	233.94	36.23	30.80	27.17	23.55
557	559	122.98	234.78	36.67	31.17	27.50	23.84
559	561	123.42	235.62	37.11	31.55	27.83	24.12
561	563	123.86	236.46	37.55	31.92	28.16	24.41
563	565	124.30	237.30	37.99	32.29	28.49	24.70
565	567	124.74	238.14	38.43	32.67	28.82	24.98
567	569	125.18	238.98	38.87	33.04	29.15	25.27
569	571	125.62	239.82	39.31	33.42	29.48	25.55
571	573	126.06	240.66	39.75	33.79	29.81	25.84
573	575	126.50	241.50	40.19	34.16	30.14	26.13
575	577	126.94	242.34	40.63	34.54	30.47	26.41
577	579	127.38	243.18	41.07	34.91	30.80	26.70
579	581	127.82	244.02	41.51	35.29	31.13	26.98
581	583	128.26	244.86	41.95	35.66	31.46	27.27

583	585	128.70	245.70	42.39	36.03	31.79	27.56
585	587	129.14	246.54	42.83	36.41	32.12	27.84
587	589	129.58	247.38	43.27	36.78	32.45	28.13
589	591	130.02	248.22	43.71	37.16	32.78	28.41
591	593	130.46	249.06	44.15	37.53	33.11	28.70
593	595	130.90	249.90	44.59	37.90	33.44	28.99
595	597	131.34	250.74	45.03	38.28	33.77	29.27
597	599	131.78	251.58	45.47	38.65	34.10	29.56
599	601	132.22	252.42	45.91	39.03	34.43	29.84
601	603	132.66	253.26	46.35	39.40	34.76	30.13
603	605	133.10	254.10	46.79	39.77	35.09	30.42
605	607	133.54	254.94	47.23	40.15	35.42	30.70
607	609	133.98	255.78	47.67	40.52	35.75	30.99
609	611	134.42	256.62	48.11	40.90	36.08	31.27
611	613	134.86	257.46	48.55	41.27	36.41	31.56
613	615	135.30	258.30	48.99	41.64	36.74	31.85
615	617	135.74	259.14	49.43	42.02	37.07	32.13
617	619	136.18	259.98	49.87	42.39	37.40	32.42
619	621	136.62	260.82	50.31	42.77	37.73	32.70
621	623	137.06	261.66	50.75	43.14	38.06	32.99
623	625	137.50	262.50	51.19	43.51	38.39	33.28
625	627	137.94	263.34	51.63	43.89	38.72	33.56
627	629	138.38	264.18	52.07	44.26	39.05	33.85
629	631	138.82	265.02	52.51	44.64	39.38	34.13
631	633	139.26	265.86	52.95	45.01	39.71	34.42
633	635	139.70	266.70	53.39	45.38	40.04	34.71
635	637	140.14	267.54	53.83	45.76	40.37	34.99
637	639	140.58	268.38	54.27	46.13	40.70	35.28
639	641	141.02	269.22	54.71	46.51	41.03	35.56
641	643	141.46	270.06	55.15	46.88	41.36	35.85
643	645	141.90	270.90	55.59	47.25	41.69	36.14
645	647	142.34	271.74	56.03	47.63	42.02	36.42
647	649	142.78	272.58	56.47	48.00	42.35	36.71
649	651	143.22	273.42	56.91	48.38	42.68	36.99
651	653	143.66	274.26	57.35	48.75	43.01	37.28
653	655	144.10	275.10	57.79	49.12	43.34	37.57

655	657	144.54	275.94	58.23	49.50	43.67	37.85
657	659	144.98	276.78	58.67	49.87	44.00	38.14
659	661	145.42	277.62	59.11	50.25	44.33	38.42
661	663	145.86	278.46	59.55	50.62	44.66	38.71
663	665	146.30	279.30	59.99	50.99	44.99	39.00
665	667	146.74	280.14	60.43	51.37	45.32	39.28
667	669	147.18	280.98	60.87	51.74	45.65	39.57
669	671	147.62	281.82	61.31	52.12	45.98	39.85
671	673	148.06	282.66	61.75	52.49	46.31	40.14
673	675	148.50	283.50	62.19	52.86	46.64	40.43
675	677	148.94	284.34	62.63	53.24	46.97	40.71
677	679	149.38	285.18	63.07	53.61	47.30	41.00
679	681	149.82	286.02	63.51	53.99	47.63	41.28
681	683	150.26	286.86	63.95	54.36	47.96	41.57
683	685	150.70	287.70	64.39	54.73	48.29	41.86
685	687	151.14	288.54	64.83	55.11	48.62	42.14
687	689	151.58	289.38	65.27	55.48	48.95	42.43
689	691	152.02	290.22	65.71	55.86	49.28	42.71
691	693	152.46	291.06	66.15	56.23	49.61	43.00
693	695	152.90	291.90	66.59	56.60	49.94	43.29
695	697	153.34	292.74	66.79	56.77	50.09	43.42
697	699	154.32	293.58	67.39	57.28	50.54	43.81
699	701	154.92	294.42	67.99	57.79	50.99	44.20
701	703	155.52	295.26	68.59	58.30	51.44	44.59
703	705	156.12	296.10	69.19	58.81	51.89	44.98
705	707	156.72	296.94	69.79	59.32	52.34	45.37
707	709	157.32	297.78	70.39	59.83	52.79	45.76
709	711	157.92	298.62	70.99	60.34	53.24	46.15
711	713	158.52	299.46	71.59	60.85	53.69	46.54
713	715	159.12	300.30	72.19	61.36	54.14	46.93
715	717	159.72	301.14	72.79	61.87	54.59	47.32
717	719	160.32	301.98	73.39	62.38	55.04	47.71
719	721	160.92	302.82	73.99	62.89	55.49	48.10
721	723	161.52	303.66	74.59	63.40	55.94	48.49
723	725	162.12	304.50	75.19	63.91	56.39	48.88
725	727	162.72	305.34	75.79	64.42	56.84	49.27

727	729	163.32	306.18	76.39	64.93	57.29	49.66
729	731	163.92	307.02	76.99	65.44	57.74	50.05
731	733	164.52	307.86	77.59	65.95	58.19	50.44
733	735	165.12	308.70	78.19	66.46	58.64	50.83
735	737	165.72	309.54	78.79	66.97	59.09	51.22
737	739	166.32	310.38	79.39	67.48	59.54	51.61
739	741	166.92	311.22	79.99	67.99	59.99	52.00
741	743	167.52	312.06	80.59	68.50	60.44	52.39
743	745	168.12	312.90	81.19	69.01	60.89	52.78
745	747	168.72	313.74	81.79	69.52	61.34	53.17
747	749	169.32	314.58	82.39	70.03	61.79	53.56
749	751	169.92	315.42	82.99	70.54	62.24	53.95
751	753	170.52	316.26	83.59	71.05	62.69	54.34
753	755	171.12	317.10	84.19	71.56	63.14	54.73
755	757	171.72	317.94	84.79	72.07	63.59	55.12
757	759	172.32	318.78	85.39	72.58	64.04	55.51
759	761	172.92	319.62	85.99	73.09	64.49	55.90
761	763	173.52	320.46	86.59	73.60	64.94	56.29
763	765	174.12	321.30	87.19	74.11	65.39	56.68
765	767	174.72	322.14	87.79	74.62	65.84	57.07
767	769	175.32	322.98	88.39	75.13	66.29	57.46
769	771	175.92	323.82	88.99	75.64	66.74	57.85
771	773	176.52	324.66	89.59	76.15	67.19	58.24
773	775	177.12	325.50	90.19	76.66	67.64	58.63
775	777	177.72	326.34	90.79	77.17	68.09	59.02
777	779	178.32	327.18	91.39	77.68	68.54	59.41
779	781	178.92	328.02	91.99	78.19	68.99	59.80
781	783	179.52	328.86	92.59	78.70	69.44	60.19
783	785	180.12	329.70	93.19	79.21	69.89	60.58
785	787	180.72	330.54	93.79	79.72	70.34	60.97
787	789	181.32	331.38	94.39	80.23	70.79	61.36
789	791	181.92	332.22	94.99	80.74	71.24	61.75
791	793	182.52	333.06	95.59	81.25	71.69	62.14
793	795	183.12	333.90	96.19	81.76	72.14	62.53
795	797	183.72	334.74	96.79	82.27	72.59	62.92
797	799	184.32	335.58	97.39	82.78	73.04	63.31

799	801	184.92	336.42	97.99	83.29	73.49	63.70
801	803	185.52	337.26	98.59	83.80	73.94	64.09
803	805	186.12	338.10	99.19	84.31	74.39	64.48
805	807	186.72	338.94	99.79	84.82	74.84	64.87
807	809	187.32	339.78	100.39	85.33	75.29	65.26
809	811	187.92	340.62	100.99	85.84	75.74	65.65
811	813	188.52	341.46	101.59	86.35	76.19	66.04
813	815	189.12	342.30	102.19	86.86	76.64	66.43
815	817	189.72	343.14	102.79	87.37	77.09	66.82
817	819	190.32	343.98	103.39	87.88	77.54	67.21
819	821	190.92	344.82	103.99	88.39	77.99	67.60
821	823	191.52	345.66	104.59	88.90	78.44	67.99
823	825	192.12	346.50	105.19	89.41	78.89	68.38
825	827	192.72	347.34	105.79	89.92	79.34	68.77
827	829	193.32	348.18	106.39	90.43	79.79	69.16
829	831	193.92	349.02	106.99	90.94	80.24	69.55
831	833	194.52	349.86	107.59	91.45	80.69	69.94
833	835	195.12	350.70	108.19	91.96	81.14	70.33
835	837	195.72	351.54	108.79	92.47	81.59	70.72
837	839	196.32	352.38	109.39	92.98	82.04	71.11
839	841	196.92	353.22	109.99	93.49	82.49	71.50
841	843	197.52	354.06	110.59	94.00	82.94	71.89
843	845	198.12	354.90	111.19	94.51	83.39	72.28
845	847	198.72	355.74	111.79	95.02	83.84	72.67
847	849	199.32	356.58	112.39	95.53	84.29	73.06
849	851	199.92	357.42	112.99	96.04	84.74	73.45
851	853	200.52	358.26	113.59	96.55	85.19	73.84
853	855	201.12	359.10	114.19	97.06	85.64	74.23
855	857	201.72	359.94	114.79	97.57	86.09	74.62
857	859	202.32	360.78	115.39	98.08	86.55	75.01
859	861	202.92	361.62	115.99	98.68	87.15	75.61
861	863	203.52	362.46	116.59	99.28	87.75	76.21
863	865	204.12	363.30	117.19	99.88	88.35	76.81
865	867	204.72	364.14	117.79	100.48	88.95	77.41
867	869	205.32	364.98	118.39	101.08	89.55	78.01
869	871	205.92	365.82	118.99	101.68	90.15	78.61

871	873	206.52	366.66	119.59	102.28	90.75	79.21
873	875	207.12	367.50	120.19	102.88	91.35	79.81
875	877	207.72	368.34	120.79	103.48	91.95	80.41
877	879	208.32	369.18	121.39	104.08	92.55	81.01
879	881	208.92	370.02	121.99	104.68	93.15	81.61
881	883	209.52	370.86	122.59	105.28	93.75	82.21
883	885	210.12	371.70	123.19	105.88	94.35	82.81
885	887	210.72	372.54	123.79	106.48	94.95	83.41
887	889	211.32	373.38	124.39	107.08	95.55	84.01
889	891	211.92	374.22	124.99	107.68	96.15	84.61
891	893	212.52	375.06	125.59	108.28	96.75	85.21
893	895	213.12	375.90	126.19	108.88	97.35	85.81
895	897	213.72	376.74	126.79	109.48	97.95	86.41
897	899	214.32	377.58	127.39	110.08	98.55	87.01
899	901	214.92	378.42	127.99	110.68	99.15	87.61

TABLE C applicable from 1 July 2012 Where an employee's Salary or Wages exceeds K900 per fortnight in the year 2012		
COLUMN 1	**COLUMN 2**	**COLUMN 3**
NON-RESIDENT TAXPAYERS	**WHERE NO DECLARATION IS LODGED**	**WHERE A DECLARATION IS LODGED**
Where fortnightly income exceeds K900 K214.62 plus 30 toea for each K1 by which the fortnightly salary exceeds K900.	**Where fortnightly income exceeds K900** K378.00 plus 42 toea for each K1 by which the fortnightly salary exceeds K900.	**Where fortnightly income exceeds K900** K127.69 plus 30 toea for each K1 by which the fortnightly salary exceeds K900.
Where fortnightly income exceeds K1,269 K325.38 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.		**Where fortnightly income exceeds K1,277** K240.77 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,277.
Where fortnightly income exceeds K2,692 K823.46 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.		**Where fortnightly income exceeds K2,700** K738.85 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,700.
Where fortnightly income exceeds K9,615 K3,592.69 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615.		**Where fortnightly income exceeds K9,623** K3,508.08 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,623.

Income Tax (Salary or Wages Tax) (Rates)(2012 Budget)(Amendment)

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