

Rate Table

When Income is		Marginal Tax Rate
Greater than	Less than or equal to	
0	12,500	0%
12,500	20,000	22%
20,000	33,000	30%
33,000	70,000	35%
70,000	250,000	40%
250,000		42%

TABLE A applicable from 1 January 2019					
Where the tax payer is a RESIDENT of Papua New Guinea & dependent declaration is lodged					
& their Salary or Wages exceeds K0 but is less than K778 per fortnight					
COLUMN 1		COLUMN 4			
SALARY PER FORTNIGHT IN 2012		WHERE A DECLARATION IS LODGED			
		NUMBER OF DEPENDANTS			
EXCEEDING	NOT EXCEEDING	NONE	1	2	3 OR MORE
0	488	0.00	0.00	0.00	0.00
488	490	0.34	0.00	0.00	0.00
490	492	0.78	0.00	0.00	0.00
492	494	1.22	0.00	0.00	0.00
494	496	1.66	0.00	0.00	0.00
496	498	2.10	0.37	0.00	0.00
498	500	2.54	0.81	0.00	0.00
500	502	2.98	1.25	0.09	0.00
502	504	3.42	1.69	0.53	0.00
504	506	3.86	2.13	0.97	0.00
506	508	4.30	2.57	1.41	0.26
508	510	4.74	3.01	1.85	0.70
510	512	5.18	3.45	2.29	1.14
512	514	5.62	3.89	2.73	1.58
514	516	6.06	4.33	3.17	2.02
516	518	6.50	4.77	3.61	2.46
518	520	6.94	5.21	4.05	2.90
520	522	7.38	5.65	4.49	3.34
522	524	7.82	6.09	4.93	3.78
524	526	8.26	6.53	5.37	4.22
526	528	8.70	6.97	5.81	4.66
528	530	9.14	7.41	6.25	5.10
530	532	9.58	7.85	6.69	5.54
532	534	10.02	8.29	7.13	5.98
534	536	10.46	8.73	7.57	6.42
536	538	10.90	9.17	8.01	6.86
538	540	11.34	9.61	8.45	7.30
540	542	11.78	10.01	8.83	7.66
542	544	12.22	10.39	9.16	7.94

544	546	12.66	10.76	9.49	8.23
546	548	13.10	11.13	9.82	8.51
548	550	13.54	11.51	10.15	8.80
550	552	13.98	11.88	10.48	9.09
552	554	14.42	12.26	10.81	9.37
554	556	14.86	12.63	11.14	9.66
556	558	15.30	13.00	11.47	9.94
558	560	15.74	13.38	11.80	10.23
560	562	16.18	13.75	12.13	10.52
562	564	16.62	14.13	12.46	10.80
564	566	17.06	14.50	12.79	11.09
566	568	17.50	14.87	13.12	11.37
568	570	17.94	15.25	13.45	11.66
570	572	18.38	15.62	13.78	11.95
572	574	18.82	16.00	14.11	12.23
574	576	19.26	16.37	14.44	12.52
576	578	19.70	16.74	14.77	12.80
578	580	20.14	17.12	15.10	13.09
580	582	20.58	17.49	15.43	13.38
582	584	21.02	17.87	15.76	13.66
584	586	21.46	18.24	16.09	13.95
586	588	21.90	18.61	16.42	14.23
588	590	22.34	18.99	16.75	14.52
590	592	22.78	19.36	17.08	14.81
592	594	23.22	19.74	17.41	15.09
594	596	23.66	20.11	17.74	15.38
596	598	24.10	20.48	18.07	15.66
598	600	24.54	20.86	18.40	15.95
600	602	24.98	21.23	18.73	16.24
602	604	25.42	21.61	19.06	16.52
604	606	25.86	21.98	19.39	16.81
606	608	26.30	22.35	19.72	17.09
608	610	26.74	22.73	20.05	17.38
610	612	27.18	23.10	20.38	17.67
612	614	27.62	23.48	20.71	17.95
614	616	28.06	23.85	21.04	18.24
616	618	28.50	24.22	21.37	18.52
618	620	28.94	24.60	21.70	18.81
620	622	29.38	24.97	22.03	19.10
622	624	29.82	25.35	22.36	19.38
624	626	30.26	25.72	22.69	19.67
626	628	30.70	26.09	23.02	19.95
628	630	31.14	26.47	23.35	20.24
630	632	31.58	26.84	23.68	20.53
632	634	32.02	27.22	24.01	20.81
634	636	32.46	27.59	24.34	21.10
636	638	32.90	27.96	24.67	21.38
638	640	33.34	28.34	25.00	21.67
640	642	33.78	28.71	25.33	21.96
642	644	34.22	29.09	25.66	22.24

644	646	34.66	29.46	25.99	22.53
646	648	35.10	29.83	26.32	22.81
648	650	35.54	30.21	26.65	23.10
650	652	35.98	30.58	26.98	23.39
652	654	36.42	30.96	27.31	23.67
654	656	36.86	31.33	27.64	23.96
656	658	37.30	31.70	27.97	24.24
658	660	37.74	32.08	28.30	24.53
660	662	38.18	32.45	28.63	24.82
662	664	38.62	32.83	28.96	25.10
664	666	39.06	33.20	29.29	25.39
666	668	39.50	33.57	29.62	25.67
668	670	39.94	33.95	29.95	25.96
670	672	40.38	34.32	30.28	26.25
672	674	40.82	34.70	30.61	26.53
674	676	41.26	35.07	30.94	26.82
676	678	41.70	35.44	31.27	27.10
678	680	42.14	35.82	31.60	27.39
680	682	42.58	36.19	31.93	27.68
682	684	43.02	36.57	32.26	27.96
684	686	43.46	36.94	32.59	28.25
686	688	43.90	37.31	32.92	28.53
688	690	44.34	37.69	33.25	28.82
690	692	44.78	38.06	33.58	29.11
692	694	45.22	38.44	33.91	29.39
694	696	45.66	38.81	34.24	29.68
696	698	46.10	39.18	34.57	29.96
698	700	46.54	39.56	34.90	30.25
700	702	46.98	39.93	35.23	30.54
702	704	47.42	40.31	35.56	30.82
704	706	47.86	40.68	35.89	31.11
706	708	48.30	41.05	36.22	31.39
708	710	48.74	41.43	36.55	31.68
710	712	49.18	41.80	36.88	31.97
712	714	49.62	42.18	37.21	32.25
714	716	50.06	42.55	37.54	32.54
716	718	50.50	42.92	37.87	32.82
718	720	50.94	43.30	38.20	33.11
720	722	51.38	43.67	38.53	33.40
722	724	51.82	44.05	38.86	33.68
724	726	52.26	44.42	39.19	33.97
726	728	52.70	44.79	39.52	34.25
728	730	53.14	45.17	39.85	34.54
730	732	53.58	45.54	40.18	34.83
732	734	54.02	45.92	40.51	35.11
734	736	54.46	46.29	40.84	35.40
736	738	54.90	46.66	41.17	35.68
738	740	55.34	47.04	41.50	35.97
740	742	55.78	47.41	41.83	36.26
742	744	56.22	47.79	42.16	36.54

744	746	56.66	48.16	42.49	36.83
746	748	57.10	48.53	42.82	37.11
748	750	57.54	48.91	43.15	37.40
750	752	57.98	49.28	43.48	37.69
752	754	58.42	49.66	43.81	37.97
754	756	58.86	50.03	44.14	38.26
756	758	59.30	50.40	44.47	38.54
758	760	59.74	50.78	44.80	38.83
760	762	60.18	51.15	45.13	39.12
762	764	60.62	51.53	45.46	39.40
764	766	61.06	51.90	45.79	39.69
766	768	61.50	52.27	46.12	39.97
768	770	61.94	52.65	46.45	40.26
770	772	62.38	53.02	46.78	40.55
772	774	62.82	53.40	47.11	40.83
774	776	63.26	53.77	47.44	41.12

Rate Table

When Income is		Marginal Tax Rate
Greater than	Less than or equal to	
0	12,500	0%
12,500	20,000	22%
20,000	33,000	30%
33,000	70,000	35%
70,000	250,000	40%
250,000		42%

TABLE B applicable from 1 January 2019					
Where the tax payer is a RESIDENT of Papua New Guinea & dependent declaration is lodged					
& their Salary or Wages exceeds K778 but is less than K950 per fortnight					
COLUMN 1		COLUMN 4			
SALARY PER FORTNIGHT IN 2012		WHERE A DECLARATION IS LODGED			
		NUMBER OF DEPENDANTS			
EXCEEDING	NOT EXCEEDING	NONE	1	2	3 OR MORE
776	778	63.78	54.22	47.84	41.46
778	780	64.38	54.73	48.29	41.85
780	782	64.98	55.24	48.74	42.24
782	784	65.58	55.75	49.19	42.63
784	786	66.18	56.26	49.64	43.02
786	788	66.78	56.77	50.09	43.41
788	790	67.38	57.28	50.54	43.80
790	792	67.98	57.79	50.99	44.19
792	794	68.58	58.30	51.44	44.58
794	796	69.18	58.81	51.89	44.97
796	798	69.78	59.32	52.34	45.36
798	800	70.38	59.83	52.79	45.75
800	802	70.98	60.34	53.24	46.14
802	804	71.58	60.85	53.69	46.53
804	806	72.18	61.36	54.14	46.92
806	808	72.78	61.87	54.59	47.31
808	810	73.38	62.38	55.04	47.70
810	812	73.98	62.89	55.49	48.09
812	814	74.58	63.40	55.94	48.48
814	816	75.18	63.91	56.39	48.87
816	818	75.78	64.42	56.84	49.26
818	820	76.38	64.93	57.29	49.65
820	822	76.98	65.44	57.74	50.04
822	824	77.58	65.95	58.19	50.43
824	826	78.18	66.46	58.64	50.82
826	828	78.78	66.97	59.09	51.21
828	830	79.38	67.48	59.54	51.60
830	832	79.98	67.99	59.99	51.99
832	834	80.58	68.50	60.44	52.38

834	836	81.18	69.01	60.89	52.77
836	838	81.78	69.52	61.34	53.16
838	840	82.38	70.03	61.79	53.55
840	842	82.98	70.54	62.24	53.94
842	844	83.58	71.05	62.69	54.33
844	846	84.18	71.56	63.14	54.72
846	848	84.78	72.07	63.59	55.11
848	850	85.38	72.58	64.04	55.50
850	852	85.98	73.09	64.49	55.89
852	854	86.58	73.60	64.94	56.28
854	856	87.18	74.11	65.39	56.67
856	858	87.78	74.62	65.84	57.06
858	860	88.38	75.13	66.29	57.45
860	862	88.98	75.64	66.74	57.84
862	864	89.58	76.15	67.19	58.23
864	866	90.18	76.66	67.64	58.62
866	868	90.78	77.17	68.09	59.01
868	870	91.38	77.68	68.54	59.40
870	872	91.98	78.19	68.99	59.79
872	874	92.58	78.70	69.44	60.18
874	876	93.18	79.21	69.89	60.57
876	878	93.78	79.72	70.34	60.96
878	880	94.38	80.23	70.79	61.35
880	882	94.98	80.74	71.24	61.74
882	884	95.58	81.25	71.69	62.13
884	886	96.18	81.76	72.14	62.52
886	888	96.78	82.27	72.59	62.91
888	890	97.38	82.78	73.04	63.30
890	892	97.98	83.29	73.49	63.69
892	894	98.58	83.80	73.94	64.08
894	896	99.18	84.31	74.39	64.47
896	898	99.78	84.82	74.84	64.86
898	900	100.38	85.33	75.29	65.25
900	902	100.98	85.84	75.74	65.64
902	904	101.58	86.35	76.19	66.03
904	906	102.18	86.86	76.64	66.42
906	908	102.78	87.37	77.09	66.81
908	910	103.38	87.88	77.54	67.20
910	912	103.98	88.39	77.99	67.59
912	914	104.58	88.90	78.44	67.98
914	916	105.18	89.41	78.89	68.37
916	918	105.78	89.92	79.34	68.76
918	920	106.38	90.43	79.79	69.15
920	922	106.98	90.94	80.24	69.54
922	924	107.58	91.45	80.69	69.93
924	926	108.18	91.96	81.14	70.32
926	928	108.78	92.47	81.59	70.71
928	930	109.38	92.98	82.04	71.10
930	932	109.98	93.49	82.49	71.49
932	934	110.58	94.00	82.94	71.88

934	936	111.18	94.51	83.39	72.27
936	938	111.78	95.02	83.84	72.66
938	940	112.38	95.53	84.29	73.05
940	942	112.98	96.04	84.74	73.44
942	944	113.58	96.55	85.19	73.83
944	946	114.18	97.06	85.64	74.22
946	948	114.78	97.57	86.09	74.61
948	950	115.38	98.08	86.54	75.00

TABLE C applicable from 1 January 2019

**Where the tax payer is a RESIDENT of Papua New Guinea & dependent declaration is lodged
& their salary or wages exceeds K950 per fortnight**

METHOD 1	METHOD 2
<p>Where fortnightly income exceeds K950 K115.38 plus 30 toea each for every K1 by which the fortnightly salary exceeds K950</p>	<p>Where fortnightly income exceeds K950 $[(\text{Income} \times 26 - 200) \times 0.30 - 4350]/26$</p>
<p>Where fortnightly income exceeds K1,276 K213.46 plus 35 toea each for every K1 by which the fortnightly salary exceeds K1,276</p>	<p>Where fortnightly income exceeds K1,276 $[(\text{Income} \times 26 - 200) \times 0.35 - 6000]/26$</p>
<p>Where fortnightly income exceeds K2,700 K711.54 plus 40 toea each for every K1 by which the fortnightly salary exceeds K2,700</p>	<p>Where fortnightly income exceeds K2,700 $[(\text{Income} \times 26 - 200) \times 0.40 - 9500]/26$</p>
<p>Where fortnightly income exceeds K9,623 K3,480.77 plus 42 toea each for every K1 by which the fortnightly salary exceeds K9623</p>	<p>Where fortnightly income exceeds K9,623 $[(\text{Income} \times 26 - 200) \times 0.42 - 14,500]/26$</p>

Rebate for dependent -
K17.30 for 1 dependent

K28.85 for 2 dependents

K40.38 for 3 or more dependents

Rate Table

When Income is		Marginal Tax
Greater than	Less than or equal to	
0	20,000	22%
20,000	33,000	30%
33,000	70,000	35%
70,000	250,000	40%
250,000		42%

TABLE E applicable from 1 January 2019 Where the tax payer is a NON-RESIDENT of Papua New Guinea	
METHOD 1	METHOD 2
Where fortnightly income is less than K769 22 toea for each for every K1 by which the fortnightly salary exceeds K0.	Where fortnightly income is less than or equal to K769 Income x 0.22
exceeds K769 K169.23 plus 30 toea each for every K1 by which the fortnightly salary exceeds K769.	is greater than K769 is less than or equal to K1,269 Income x 0.30 - 61.54
exceeds K1,269 K319.23 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269.	is greater than K1,269 is less than or equal to K2,692 Income x 0.35 - 125
exceeds K2,692 K817.31 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692.	is greater than K2,692 is less than or equal to K9,615 Income x 0.40 - 259.61
exceeds K9,615 K3,586.54 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615.	is greater than K9,615 Income x 0.42 - 451.92

TABLE D applicable from 1 January 2019
Where the tax payer is a RESIDENT of Papua New Guinea
& No Dependent Declaration Lodged

METHOD 1	METHOD 2
<p>42 Toea for every 1 Kina in fortnightly salary earned</p> <p>Where no declaration is lodged it is assumed that this is the employee's second job. As a result the highest rate of tax applies. The employee is taxed at 42% on all of his or her earnings. To arrive at the tax to be deducted simply multiply the income earned in the period by 0.42.</p>	<p>42% of fortnightly salary earned</p>