



ANALYSIS

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1987, No. 16

An Act to amend the Income Tax Act 1972.

(19 August 1987)

BE IT ENACTED by the Parliament of the Cook Islands in Session assembled and by the authority of the same as follows:

1. Short Title - This Act may be cited as the Income Tax Amendment (No. 2) Act 1987 and shall be read together with and deemed part of the Income Tax Act 1972 (hereinafter referred to as "the principal Act").

2. Application - Sections 4, 5, 11 and 12 shall, except where this Act otherwise provides, apply with respect to the tax on income derived in the income year that commenced on the 1st day of January 1987 and every subsequent year.

3. Interpretation - Section 2 of the principal Act is amended by:-

(i) deleting the definition of "Debenture" as inserted by section 2 of the Income Tax Amendment Act 1987 and substituting therefore the following definition:

"Debenture" means any promissory note, debenture stock, bill of exchange, bond and other negotiable instrument;"

(ii) inserting after the definition "Income year" the following definition.

"Interest" includes payments assimilated to interest, and for the purpose of clarity is deemed to include discounts on bills of exchange promissory notes and other negotiable instruments."

4. Rebate in respect of low income earners - Subsections (1) and (2) of section 45A of the principal Act (as inserted by section 4 of the Income Tax Amendment (No.2) Act 1980) are repealed and the following subsections substituted.

(1) Where in any income year a taxpayer has an assessable income of \$4,000 or less there shall be allowed from the income tax payable a rebate equal to the amount of such income tax.

(2) Where in any income year a taxpayer has an assessable income greater than \$4,000 and less than \$4,500 there shall be allowed from the income tax payable a rebate of \$200 diminished by 40 cents for each complete dollar of taxable income which exceeds \$4,000."

5. Collector to round off assessments and refunds - Notwithstanding any other provision of this Act or any other Act, the Collector may, when issuing any assessment or making any refund, round off the amount assessed or refunded as the case may be to the nearest multiple of 5 cents provided that any amount so rounded off pursuant to this section shall in every case be rounded off in favour of the taxpayer.

6. Part VII Interpretation - Section 103 of the principal Act (as amended by section 5 of the Income Tax Amendment Act 1987) is amended by:

- (i) deleting the definition of "borrowing";
- (ii) adding to the definition of "person" the words "and includes any other person resident in the Cook Islands for the purposes of section 87";
- (iii) deleting the definition of "prescribed currency".

7. Withholding tax imposed - Section 105 of the principal Act (as inserted by section 7 of the Income Tax Amendment Act 1987) is amended:

- (i) by deleting in subsection (1) the words "a borrowing" and substituting therefore the words "debenture issued by any person resident in the Cook Islands and licensed to carry on banking business pursuant to the provisions of the Banking Act 1969."
- (ii) by deleting from subsection (1) the words "forty-nine per cent (49%)" and substituting therefor the words "fifty per cent (50%);"
- (iii) by inserting in subsection (2) before the words "In every case" the words "subject to subsection (1)".
- (iv) by deleting from subsection (2) the words "(other than interest paid in relation to a borrowing)".

8. Prescribed currencies - Section 105A of the principal Act (as inserted by section 8 of the Income Tax Amendment Act 1987) is repealed.

9. Payment of deductions of withholding tax to Collector - Section 108 of the principal Act (as amended by section 9 of the Income Tax Amendment Act 1987) is amended by deleting subsection (4).

10. Withholding tax to be final in certain cases - Section 110 of the principal Act (as amended by section 10 of the Income Tax Amendment Act 1972) is amended by deleting the words "Provided that nothing contained in this section shall effect the operation of section 61."

11. First Schedule - The First Schedule to the principal Act is amended by repealing Part B and substituting the new Part B set out in the First Schedule to this Act.

12. Second Schedule - (1) The Second Schedule to the principal Act is amended by repealing "Appendix A" and substituting the new Appendix A as set out in the Second Schedule to this Act.

(2) This section shall come into force and apply to all payments made on or after the first day of October 1987.

This Act is administered in the Inland Revenue Department.

FIRST SCHEDULE

PART B

Rates referred to in Clause 5 of Part B.

Taxable Income	Rate	Taxable Income	Rate	Taxable Income	Rate
0 - 4000	5.0	5905 - 5950	10.4	8685 - 8746	15.8
4001 - 4030	5.1	5951 - 5996	10.5	8747 - 8808	15.9
4031 - 4060	5.2	5997 - 6042	10.6	8809 - 8870	16.0
4061 - 4090	5.3	6043 - 6088	10.7	8871 - 8932	16.1
4091 - 4120	5.4	6089 - 6134	10.8	8933 - 8994	16.2
4121 - 4150	5.5	6135 - 6180	10.9	8995 - 9056	16.3
4151 - 4180	5.6	6181 - 6226	11.0	9057 - 9118	16.4
4181 - 4210	5.7	6227 - 6272	11.1	9119 - 9180	16.5
4211 - 4240	5.8	6273 - 6318	11.2	9181 - 9242	16.6
4241 - 4270	5.9	6319 - 6364	11.3	9243 - 9304	16.7
4271 - 4300	6.0	6365 - 6410	11.4	9305 - 9366	16.8
4301 - 4335	6.1	6411 - 6456	11.5	9367 - 9428	16.9
4336 - 4370	6.2	6457 - 6502	11.6	9429 - 9490	17.0
4371 - 4405	6.3	6503 - 6552	11.7	9491 - 9562	17.1
4406 - 4440	6.4	6553 - 6602	11.8	9563 - 9634	17.2
4441 - 4475	6.5	6603 - 6652	11.9	9635 - 9706	17.3
4476 - 4510	6.6	6653 - 6702	12.0	9707 - 9778	17.4
4511 - 4545	6.7	6703 - 6752	12.1	9779 - 9850	17.5
4546 - 4580	6.8	6753 - 6802	12.2	9851 - 9922	17.6
4581 - 4615	6.9	6803 - 6852	12.3	9923 - 9994	17.7
4616 - 4650	7.0	6853 - 6902	12.4	9995 - 10066	17.8
4651 - 4685	7.1	6903 - 6952	12.5	10067 - 10138	17.9
4686 - 4720	7.2	6953 - 7002	12.6	10139 - 10210	18.0
4721 - 4755	7.3	7003 - 7052	12.7	10211 - 10282	18.1
4756 - 4790	7.4	7053 - 7102	12.8	10283 - 10354	18.2
4791 - 4825	7.5	7103 - 7152	12.9	10355 - 10426	18.3
4826 - 4860	7.6	7153 - 7202	13.0	10427 - 10498	18.4
4861 - 4895	7.7	7203 - 7252	13.1	10499 - 10582	18.5
4896 - 4930	7.8	7253 - 7302	13.2	10583 - 10666	18.6
4931 - 4965	7.9	7303 - 7352	13.3	10667 - 10750	18.7
4966 - 5000	8.0	7353 - 7402	13.4	10751 - 10834	18.8
5001 - 5035	8.1	7403 - 7452	13.5	10835 - 10918	18.9
5036 - 5070	8.2	7453 - 7502	13.6	10919 - 11002	19.0
5071 - 5105	8.3	7503 - 7552	13.7	11003 - 11086	19.1
5106 - 5140	8.4	7553 - 7602	13.8	11087 - 11170	19.2
5141 - 5175	8.5	7603 - 7652	13.9	11171 - 11254	19.3
5176 - 5210	8.6	7653 - 7702	14.0	11255 - 11338	19.4
5211 - 5245	8.7	7703 - 7752	14.1	11339 - 11422	19.5
5246 - 5280	8.8	7753 - 7802	14.2	11423 - 11506	19.6
5281 - 5315	8.9	7803 - 7852	14.3	11507 - 11590	19.7
5316 - 5350	9.0	7853 - 7902	14.4	11591 - 11674	19.8
5351 - 5385	9.1	7903 - 7952	14.5	11675 - 11758	19.9
5386 - 5420	9.2	7953 - 8002	14.6	11759 - 11842	20.0
5421 - 5455	9.3	8003 - 8064	14.7	11843 - 11926	20.1
5456 - 5490	9.4	8065 - 8126	14.8	11927 - 12010	20.2
5491 - 5536	9.5	8127 - 8188	14.9	12011 - 12094	20.3
5537 - 5582	9.6	8189 - 8250	15.0	12095 - 12178	20.4
5583 - 5628	9.7	8251 - 8312	15.1	12179 - 12262	20.5
5629 - 5674	9.8	8313 - 8374	15.2	12263 - 12346	20.6
5675 - 5720	9.9	8375 - 8436	15.3	12347 - 12430	20.7
5721 - 5766	10.0	8437 - 8498	15.4	12431 - 12514	20.8
5767 - 5812	10.1	8499 - 8560	15.5	12515 - 12604	20.9
5813 - 5858	10.2	8561 - 8622	15.6	12605 - 12694	21.0
5859 - 5904	10.3	8623 - 8684	15.7	12695 - 12784	21.1

Taxable Income	Rate	Taxable Income	Rate	Taxable Income	Rate
12785 -12874	21.2	18855 -18997	26.6	27801 -28000	32.0
12875 -12964	21.3	18998 -19140	26.7	28001 -28200	32.1
12965 -13054	21.4	19141 -19283	26.8	28201 -28400	32.2
13055 -13144	21.5	19284 -19426	26.9	28401 -28600	32.3
13145 -13234	21.6	19427 -19569	27.0	28601 -28800	32.4
13235 -13324	21.7	19570 -19712	27.1	28801 -29000	32.5
13325 -13414	21.8	19713 -19855	27.2	29001 -29200	32.6
13415 -13504	21.9	19856 -19998	27.3	29201 -29400	32.7
13505 -13604	22.0	19999 -20148	27.4	29401 -29600	32.8
13605 -13704	22.1	20149 -20298	27.5	29601 -29800	32.9
13705 -13804	22.2	20299 -20448	27.6	29801 -30000	33.0
13805 -13904	22.3	20449 -20598	27.7	30001 -30250	33.1
13905 -14004	22.4	20599 -20748	27.8	30251 -30500	33.2
14005 -14115	22.5	20749 -20898	27.9	30501 -30750	33.3
14116 -14226	22.6	20899 -21048	28.0	30751 -31000	33.4
14227 -14337	22.7	21049 -21198	28.1	31001 -31250	33.5
14338 -14448	22.8	21199 -21348	28.2	31251 -31500	33.6
14449 -14559	22.9	21349 -21498	28.3	31501 -31750	33.7
14560 -14670	23.0	21499 -21648	28.4	31751 -32000	33.8
14671 -14781	23.1	21649 -21798	28.5	32001 -32250	33.9
14782 -14892	23.2	21799 -21948	28.6	32251 -32500	34.0
14893 -15003	23.3	21949 -22098	28.7	32501 -32750	34.1
15004 -15114	23.4	22099 -22248	28.8	32751 -33000	34.2
15115 -15225	23.5	22249 -22398	28.9	33001 -33250	34.3
15226 -15336	23.6	22399 -22548	29.0	33251 -33500	34.4
15337 -15447	23.7	22549 -22698	29.1	33501 -33750	34.5
15448 -15558	23.8	22699 -22848	29.2	33751 -34000	34.6
15559 -15669	23.9	22849 -22998	29.3	34001 -34333	34.7
15670 -15780	24.0	22999 -23165	29.4	34334 -34666	34.8
15781 -15891	24.1	23166 -23332	29.5	34667 -34999	34.9
15892 -16002	24.2	23333 -23499	29.6	35000 -	35.0
16003 -16122	24.3	23500 -23666	29.7		
16123 -16242	24.4	23667 -23833	29.8		
16243 -16362	24.5	23834 -24000	29.9		
16363 -16482	24.6	24001 -24181	30.0		
16483 -16602	24.7	24182 -24362	30.1		
16603 -16722	24.8	24363 -24544	30.2		
16723 -16842	24.9	24545 -24726	30.3		
16843 -16962	25.0	24727 -24908	30.4		
16963 -17082	25.1	24909 -25090	30.5		
17083 -17202	25.2	25091 -25272	30.6		
17203 -17322	25.3	25273 -25454	30.7		
17323 -17442	25.4	25455 -25636	30.8		
17443 -17562	25.5	25637 -25818	30.9		
17563 -17682	25.6	25819 -26000	31.0		
17683 -17802	25.7	26001 -26200	31.1		
17803 -17922	25.8	26201 -26400	31.2		
17923 -18042	25.9	26401 -26600	31.3		
18043 -18162	26.0	26601 -26800	31.4		
18163 -18282	26.1	26801 -27000	31.5		
18283 -18425	26.2	27001 -27200	31.6		
18426 -18568	26.3	27201 -27400	31.7		
18569 -18711	26.4	27401 -27600	31.8		
18712 -18854	26.5	27601 -27800	31.9		

APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIOD

For the purposes of this Appendix:
 FND means no declaration.

Weekly Wage \$	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted		
	S/ND	SD/M	ND		S/ND	SD/M	ND		S/ND	SD/M	ND		S/ND	SD/M	ND
1	0.05	0.00	0.00	51	2.55	1.60	0.65	101	8.90	7.95	7.00	151	21.75	20.80	19.85
2	0.10	0.00	0.00	52	2.60	1.65	0.70	102	9.10	8.15	7.15	152	22.05	21.10	20.15
3	0.15	0.00	0.00	53	2.65	1.70	0.75	103	9.40	8.45	7.45	153	22.35	21.40	20.45
4	0.20	0.00	0.00	54	2.70	1.75	0.80	104	9.60	8.65	7.65	154	22.65	21.70	20.75
5	0.25	0.00	0.00	55	2.75	1.80	0.85	105	9.90	8.95	7.95	155	22.80	21.85	20.90
6	0.30	0.00	0.00	56	2.80	1.85	0.90	106	10.10	9.15	8.15	156	23.10	22.15	21.20
7	0.35	0.00	0.00	57	2.85	1.90	0.95	107	10.30	9.35	8.35	157	23.40	22.45	21.50
8	0.40	0.00	0.00	58	2.90	1.95	1.00	108	10.50	9.55	8.55	158	23.70	22.75	21.80
9	0.45	0.00	0.00	59	2.95	2.00	1.05	109	10.70	9.75	8.75	159	24.05	23.05	22.10
10	0.50	0.00	0.00	60	3.00	2.05	1.10	110	11.00	10.05	9.10	160	24.35	23.35	22.40
11	0.55	0.00	0.00	61	3.05	2.10	1.15	111	11.25	10.25	9.30	161	24.50	23.55	22.55
12	0.60	0.00	0.00	62	3.10	2.15	1.20	112	11.45	10.50	9.55	162	24.80	23.85	22.90
13	0.65	0.00	0.00	63	3.15	2.20	1.25	113	11.65	10.70	9.75	163	25.15	24.15	23.20
14	0.70	0.00	0.00	64	3.20	2.25	1.30	114	11.85	10.90	9.95	164	25.45	24.45	23.50
15	0.75	0.00	0.00	65	3.25	2.30	1.35	115	12.10	11.15	10.15	165	25.75	24.80	23.85
16	0.80	0.00	0.00	66	3.30	2.35	1.40	116	12.30	11.35	10.40	166	26.10	25.15	24.15
17	0.85	0.00	0.00	67	3.35	2.40	1.45	117	12.55	11.55	10.60	167	26.40	25.45	24.50
18	0.90	0.00	0.00	68	3.40	2.45	1.50	118	12.90	11.95	10.95	168	26.55	25.60	24.65
19	0.95	0.00	0.00	69	3.45	2.50	1.55	119	13.10	12.15	11.20	169	26.90	25.95	24.95
20	1.00	0.05	0.00	70	3.50	2.55	1.60	120	13.35	12.35	11.40	170	27.20	26.25	25.30
21	1.05	0.10	0.00	71	3.55	2.60	1.65	121	13.55	12.60	11.65	171	27.55	26.60	25.65
22	1.10	0.15	0.00	72	3.60	2.65	1.70	122	13.80	12.85	11.90	172	27.90	26.95	25.95
23	1.15	0.20	0.00	73	3.65	2.70	1.75	123	14.05	13.10	12.10	173	28.20	27.25	26.30
24	1.20	0.25	0.00	74	3.70	2.75	1.80	124	14.25	13.30	12.35	174	28.40	27.45	26.45
25	1.25	0.30	0.00	75	3.75	2.80	1.85	125	14.50	13.55	12.60	175	28.70	27.75	26.80
26	1.30	0.35	0.00	76	3.80	2.85	1.90	126	14.90	13.95	12.95	176	29.05	28.10	27.15
27	1.35	0.40	0.00	77	3.95	3.00	2.05	127	15.15	14.15	13.20	177	29.40	28.45	27.45
28	1.40	0.45	0.00	78	4.05	3.10	2.15	128	15.35	14.40	13.45	178	29.75	28.80	27.85
29	1.45	0.50	0.00	79	4.30	3.35	2.35	129	15.65	14.65	13.70	179	30.10	29.15	28.15
30	1.50	0.55	0.00	80	4.50	3.55	2.55	130	15.85	14.90	13.95	180	30.25	29.30	28.35
31	1.55	0.60	0.00	81	4.70	3.75	2.80	131	16.15	15.15	14.20	181	30.60	29.65	28.70
32	1.60	0.65	0.00	82	4.85	3.90	2.95	132	16.40	15.45	14.45	182	30.95	30.00	29.05
33	1.65	0.70	0.00	83	5.10	4.15	3.15	133	16.65	15.70	14.75	183	31.30	30.35	29.40
34	1.70	0.75	0.00	84	5.25	4.25	3.30	134	16.90	15.95	15.00	184	31.65	30.70	29.75
35	1.75	0.80	0.00	85	5.45	4.50	3.55	135	17.15	16.20	15.25	185	31.85	30.85	29.90
36	1.80	0.85	0.00	86	5.60	4.65	3.70	136	17.45	16.45	15.50	186	32.20	31.25	30.25
37	1.85	0.90	0.00	87	5.85	4.90	3.95	137	17.70	16.75	15.75	187	32.55	31.60	30.65
38	1.90	0.95	0.00	88	6.00	5.05	4.10	138	17.95	17.00	16.05	188	32.75	31.75	30.80
39	1.95	1.00	0.05	89	6.25	5.30	4.35	139	18.25	17.25	16.30	189	33.10	32.15	31.15
40	2.00	1.05	0.10	90	6.40	5.45	4.50	140	18.50	17.55	16.55	190	33.45	32.50	31.55
41	2.05	1.10	0.15	91	6.65	5.70	4.75	141	18.75	17.80	16.85	191	33.85	32.85	31.90
42	2.10	1.15	0.20	92	6.85	5.85	4.90	142	19.05	18.10	17.15	192	34.00	33.05	32.10
43	2.15	1.20	0.25	93	7.10	6.15	5.15	143	19.35	18.35	17.40	193	34.35	33.40	32.45
44	2.20	1.25	0.30	94	7.25	6.30	5.35	144	19.60	18.65	17.70	194	34.75	33.80	32.85
45	2.25	1.30	0.35	95	7.55	6.55	5.60	145	19.90	18.95	17.95	195	35.10	34.15	33.20
46	2.30	1.35	0.40	96	7.70	6.75	5.75	146	20.15	19.20	18.25	196	35.30	34.35	33.35
47	2.35	1.40	0.45	97	7.95	7.00	6.05	147	20.45	19.50	18.55	197	35.65	34.70	33.75
48	2.40	1.45	0.50	98	8.15	7.20	6.25	148	20.75	19.75	18.80	198	36.05	35.10	34.15
49	2.45	1.50	0.55	99	8.45	7.45	6.50	149	21.05	20.05	19.10	199	36.25	35.25	34.30
50	2.50	1.55	0.60	100	8.60	7.65	6.70	150	21.30	20.35	19.40	200	36.60	35.65	34.70

Weekly Wage \$	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted		
	S/ND	SD/M	ND		S/ND	SD/M	ND		S/ND	SD/M	ND		S/ND	SD/M	ND
201	37.00	36.05	35.10	251	53.75	52.75	51.80	301	71.95	71.00	70.05	351	91.65	90.65	89.70
202	37.40	36.45	35.45	252	54.20	53.25	52.25	302	72.50	71.55	70.55	352	92.25	91.30	90.35
203	37.55	36.60	35.65	253	54.65	53.70	52.75	303	72.75	71.75	70.80	353	92.50	91.55	90.60
204	37.95	37.00	36.05	254	54.90	53.95	52.95	304	73.30	72.35	71.35	354	92.75	91.80	90.85
205	38.15	37.20	36.25	255	55.35	54.40	53.45	305	73.55	72.55	71.60	355	93.40	92.45	91.45
206	38.55	37.60	36.60	256	55.55	54.60	53.65	306	74.05	73.10	72.15	356	93.65	92.70	91.75
207	38.95	37.95	37.00	257	56.05	55.10	54.15	307	74.30	73.35	72.40	357	93.90	92.95	92.00
208	39.15	38.15	37.20	258	56.55	55.55	54.60	308	74.85	73.90	72.95	358	94.55	93.55	92.60
209	39.55	38.55	37.60	259	56.75	55.75	54.80	309	75.10	74.15	73.20	359	94.80	93.85	92.85
210	39.90	38.95	38.00	260	57.20	56.25	55.30	310	75.65	74.70	73.75	360	95.40	94.45	93.50
211	40.10	39.15	38.20	261	57.45	56.45	55.50	311	75.90	74.95	74.00	361	95.70	94.75	93.75
212	40.50	39.55	38.60	262	57.95	56.95	56.00	312	76.15	75.20	74.25	362	95.95	95.00	94.05
213	40.70	39.75	38.75	263	58.15	57.20	56.20	313	76.70	75.75	74.80	363	96.55	95.60	94.65
214	41.10	40.15	39.20	264	58.65	57.65	56.70	314	76.95	76.00	75.05	364	96.85	95.90	94.95
215	41.50	40.55	39.60	265	58.85	57.90	56.95	315	77.50	76.55	75.60	365	97.10	96.15	95.20
216	41.70	40.75	39.80	266	59.35	58.35	57.40	316	77.75	76.80	75.85	366	97.75	96.80	95.80
217	42.10	41.15	40.20	267	59.55	58.60	57.65	317	78.30	77.35	76.40	367	98.00	97.05	96.10
218	42.30	41.35	40.40	268	60.05	59.10	58.15	318	78.55	77.60	76.65	368	98.25	97.30	96.35
219	42.75	41.75	40.80	269	60.25	59.30	58.35	319	78.80	77.85	76.90	369	98.90	97.95	97.00
220	43.15	42.15	41.20	270	60.75	59.80	58.85	320	79.35	78.40	77.45	370	99.15	98.20	97.25
221	43.35	42.35	41.40	271	61.00	60.05	59.05	321	79.65	78.65	77.70	371	99.80	98.85	97.90
222	43.75	42.80	41.85	272	61.50	60.55	59.55	322	80.20	79.25	78.25	372	100.10	99.15	98.15
223	44.15	43.20	42.25	273	61.70	60.75	59.80	323	80.45	79.50	78.55	373	100.35	99.40	98.45
224	44.35	43.40	42.45	274	62.20	61.25	60.30	324	81.00	80.05	79.10	374	101.00	100.05	99.05
225	44.80	43.85	42.85	275	62.45	61.50	60.55	325	81.25	80.30	79.35	375	101.25	100.30	99.35
226	45.00	44.05	43.05	276	62.95	62.00	61.05	326	81.50	80.55	79.60	376	101.55	100.55	99.60
227	45.40	44.45	43.50	277	63.15	62.20	61.25	327	82.10	81.15	80.15	377	102.20	101.25	100.25
228	45.85	44.90	43.95	278	63.70	62.75	61.75	328	82.35	81.40	80.45	378	102.45	101.50	100.55
229	46.05	45.10	44.15	279	63.90	62.95	62.00	329	82.95	81.95	81.00	379	102.75	101.75	100.80
230	46.45	45.50	44.55	280	64.40	63.45	62.50	330	83.15	82.20	81.25	380	103.35	102.40	101.45
231	46.90	45.95	45.00	281	64.65	63.70	62.75	331	83.75	82.80	81.85	381	103.65	102.70	101.75
232	47.10	46.15	45.20	282	64.85	63.90	62.95	332	84.00	83.05	82.10	382	104.30	103.35	102.40
233	47.55	46.60	45.65	283	65.40	64.45	63.45	333	84.25	83.30	82.35	383	104.55	103.60	102.65
234	47.75	46.80	45.85	284	65.65	64.65	63.70	334	84.85	83.90	82.95	384	104.85	103.90	102.95
235	48.20	47.25	46.25	285	66.15	65.15	64.20	335	85.10	84.15	83.20	385	105.50	104.55	103.60
236	48.65	47.65	46.70	286	66.35	65.40	64.45	336	85.70	84.75	83.75	386	105.80	104.85	103.85
237	48.85	47.90	46.90	287	66.90	65.95	64.95	337	85.95	85.00	84.05	387	106.05	105.10	104.15
238	49.30	48.35	47.35	288	67.15	66.15	65.20	338	86.55	85.60	84.65	388	106.70	105.75	104.80
239	49.50	48.55	47.55	289	67.65	66.70	65.75	339	86.80	85.85	84.90	389	107.00	106.05	105.05
240	49.95	48.95	48.00	290	67.85	66.90	65.95	340	87.05	86.10	85.15	390	107.25	106.30	105.35
241	50.40	49.45	48.45	291	68.40	67.45	66.50	341	87.65	86.70	85.75	391	107.95	106.95	106.00
242	50.60	49.65	48.65	292	68.65	67.65	66.70	342	87.90	86.95	86.00	392	108.20	107.25	106.30
243	51.05	50.10	49.15	293	69.15	68.20	67.25	343	88.50	87.55	86.60	393	108.50	107.55	106.55
244	51.25	50.30	49.35	294	69.40	68.45	67.50	344	88.75	87.80	86.85	394	109.15	108.20	107.25
245	51.70	50.75	49.80	295	69.95	68.95	68.00	345	89.35	88.40	87.45	395	109.45	108.45	107.50
246	52.15	51.20	50.25	296	70.15	69.20	68.25	346	89.65	88.65	87.70	396	109.70	108.75	107.80
247	52.40	51.45	50.45	297	70.40	69.45	68.50	347	90.25	89.25	88.30	397	110.40	109.45	108.45
248	52.85	51.90	50.95	298	70.95	70.00	69.05	348	90.50	89.55	88.55	398	110.65	109.70	108.75
249	53.05	52.10	51.15	299	71.20	70.25	69.25	349	90.75	89.80	88.85	399	111.35	110.35	109.40
250	53.50	52.55	51.60	300	71.70	70.75	69.80	350	91.35	90.40	89.45	400	111.60	110.65	109.70

Weekly Wage \$	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted		
	S/ND	SD/M	MD		S/ND	SD/M	MD		S/ND	SD/M	MD		S/ND	SD/M	MD
401	111.90	110.95	109.95	451	133.50	132.55	131.60	501	155.85	154.85	153.90	551	178.55	177.60	176.65
402	112.55	111.60	110.65	452	134.25	133.30	132.35	502	156.15	155.20	154.20	552	178.85	177.90	176.95
403	112.85	111.90	110.95	453	134.55	133.60	132.65	503	156.45	155.50	154.55	553	179.20	178.25	177.25
404	113.15	112.15	111.20	454	134.85	133.90	132.95	504	157.25	156.30	155.35	554	180.05	179.10	178.15
405	113.85	112.85	111.90	455	135.15	134.20	133.25	505	157.55	156.60	155.65	555	180.40	179.45	178.45
406	114.10	113.15	112.20	456	135.90	134.95	134.00	506	157.90	156.95	155.95	556	180.70	179.75	178.80
407	114.40	113.45	112.45	457	136.20	135.25	134.30	507	158.20	157.25	156.30	557	181.05	180.10	179.15
408	115.05	114.10	113.15	458	136.50	135.55	134.60	508	159.05	158.05	157.10	558	181.95	180.95	180.00
409	115.35	114.40	113.45	459	137.25	136.30	135.35	509	159.35	158.35	157.40	559	182.25	181.30	180.35
410	115.65	114.65	113.70	460	137.55	136.60	135.65	510	159.65	158.70	157.75	560	182.55	181.60	180.65
411	116.35	115.35	114.40	461	137.85	136.90	135.95	511	159.95	159.00	158.05	561	182.90	181.95	181.00
412	116.60	115.65	114.70	462	138.60	137.65	136.70	512	160.80	159.85	158.85	562	183.80	182.85	181.85
413	116.90	115.95	114.95	463	138.90	137.95	137.00	513	161.10	160.15	159.15	563	184.15	183.15	182.20
414	117.60	116.65	115.65	464	139.20	138.25	137.30	514	161.40	160.45	159.50	564	184.45	183.50	182.55
415	117.85	116.90	115.95	465	139.50	138.55	137.60	515	161.75	160.75	159.80	565	184.75	183.80	182.85
416	118.15	117.20	116.25	466	140.30	139.35	138.35	516	162.55	161.60	160.65	566	185.65	184.70	183.75
417	118.85	117.90	116.95	467	140.60	139.65	138.65	517	162.85	161.90	160.95	567	186.00	185.05	184.05
418	119.15	118.20	117.25	468	140.90	139.95	138.95	518	163.20	162.25	161.25	568	186.35	185.35	184.40
419	119.45	118.45	117.50	469	141.65	140.70	139.75	519	163.50	162.55	161.60	569	186.65	185.70	184.75
420	120.15	119.15	118.20	470	141.95	141.00	140.05	520	164.35	163.35	162.40	570	187.55	186.60	185.65
421	120.45	119.45	118.50	471	142.25	141.30	140.35	521	164.65	163.70	162.75	571	187.85	186.90	185.95
422	120.70	119.75	118.80	472	143.05	142.05	141.10	522	164.95	164.00	163.05	572	188.20	187.25	186.30
423	121.45	120.45	119.50	473	143.35	142.35	141.40	523	165.30	164.35	163.35	573	188.55	187.55	186.60
424	121.70	120.75	119.80	474	143.65	142.70	141.70	524	166.15	165.15	164.20	574	189.45	188.45	187.50
425	122.40	121.45	120.50	475	143.95	143.00	142.05	525	166.45	165.50	164.55	575	189.75	188.80	187.85
426	122.70	121.75	120.80	476	144.75	143.75	142.80	526	166.75	165.80	164.85	576	190.10	189.15	188.15
427	123.00	122.05	121.05	477	145.05	144.05	143.10	527	167.60	166.65	165.70	577	191.00	190.05	189.10
428	123.70	122.75	121.80	478	145.35	144.35	143.40	528	167.95	166.95	166.00	578	191.35	190.35	189.40
429	124.00	123.05	122.05	479	146.10	145.15	144.20	529	168.25	167.30	166.30	579	191.65	190.70	189.75
430	124.30	123.35	122.35	480	146.40	145.45	144.50	530	168.55	167.60	166.65	580	192.00	191.05	190.05
431	125.00	124.05	123.10	481	146.75	145.75	144.80	531	169.40	168.45	167.50	581	192.35	191.35	190.40
432	125.30	124.35	123.35	482	147.05	146.05	145.10	532	169.75	168.75	167.80	582	193.25	192.30	191.35
433	125.60	124.65	123.65	483	147.80	146.85	145.90	533	170.05	169.10	168.15	583	193.55	192.60	191.65
434	126.30	125.35	124.40	484	148.15	147.15	146.20	534	170.35	169.40	168.45	584	193.90	192.95	192.00
435	126.60	125.65	124.70	485	148.45	147.45	146.50	535	171.20	170.25	169.30	585	194.25	193.25	192.30
436	126.90	125.95	124.95	486	149.25	148.25	147.30	536	171.55	170.55	169.60	586	194.55	193.60	192.65
437	127.65	126.65	125.70	487	149.55	148.55	147.60	537	171.85	170.90	169.95	587	195.50	194.55	193.55
438	127.90	126.95	126.00	488	149.85	148.85	147.90	538	172.15	171.20	170.25	588	195.85	194.85	193.90
439	128.20	127.25	126.30	489	150.15	149.20	148.20	539	173.05	172.05	171.10	589	196.15	195.20	194.25
440	128.95	127.95	127.00	490	150.95	149.95	149.00	540	173.35	172.40	171.45	590	196.50	195.55	194.55
441	129.25	128.25	127.30	491	151.25	150.30	149.35	541	173.70	172.70	171.75	591	196.85	195.85	194.90
442	129.55	128.55	127.60	492	151.55	150.60	149.65	542	174.00	173.05	172.05	592	197.75	196.80	195.85
443	130.25	129.30	128.35	493	152.35	151.40	150.45	543	174.85	173.90	172.95	593	198.10	197.15	196.15
444	130.55	129.60	128.65	494	152.65	151.70	150.75	544	175.20	174.25	173.25	594	198.40	197.45	196.50
445	130.85	129.90	128.95	495	152.95	152.00	151.05	545	175.50	174.55	173.60	595	198.75	197.80	196.85
446	131.60	130.65	129.65	496	153.30	152.35	151.35	546	175.85	174.85	173.90	596	199.10	198.15	197.15
447	131.90	130.95	129.95	497	154.10	153.15	152.15	547	176.70	175.75	174.75	597	200.00	199.05	198.10
448	132.15	131.20	130.25	498	154.40	153.45	152.45	548	177.05	176.05	175.10	598	200.35	199.40	198.45
449	132.95	131.95	131.00	499	154.70	153.75	152.80	549	177.35	176.40	175.45	599	200.70	199.75	198.75
450	133.20	132.25	131.30	500	155.50	154.55	153.60	550	178.20	177.25	176.30	600	201.00	200.05	199.10

Weekly Wage \$	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted			Weekly Wage	Tax to be deducted		
	S/ND	SD/M	MD		S/ND	SD/M	MD		S/ND	SD/M	MD		S/ND	SD/M	MD
601	201.95	201.00	200.05	651	225.25	224.30	223.35	701	245.35	244.40	243.45	751	262.85	261.90	260.95
602	202.30	201.35	200.35	652	225.60	224.65	223.70	702	245.70	244.75	243.80	752	263.20	262.25	261.30
603	202.65	201.65	200.70	653	225.95	225.00	224.05	703	246.05	245.10	244.15	753	263.55	262.60	261.65
604	202.95	202.00	201.05	654	226.95	226.00	225.05	704	246.40	245.45	244.50	754	263.90	262.95	262.00
605	203.30	202.35	201.35	655	227.30	226.35	225.40	705	246.75	245.80	244.85	755	264.25	263.30	262.35
606	204.25	203.30	202.30	656	227.65	226.70	225.75	706	247.10	246.15	245.20	756	264.60	263.65	262.70
607	204.55	203.60	202.65	657	228.00	227.05	226.05	707	247.45	246.50	245.55	757	264.95	264.00	263.05
608	204.90	203.95	203.00	658	228.35	227.40	226.45	708	247.80	246.85	245.90	758	265.30	264.35	263.40
609	205.25	204.30	203.35	659	228.70	227.75	226.75	709	248.15	247.20	246.25	759	265.65	264.70	263.75
610	205.60	204.65	203.65	660	229.05	228.05	227.10	710	248.50	247.55	246.60	760	266.00	265.05	264.10
611	206.55	205.55	204.60	661	230.05	229.10	228.15	711	248.85	247.90	246.95	761	266.35	265.40	264.45
612	206.85	205.90	204.95	662	230.40	229.45	228.45	712	249.20	248.25	247.30	762	266.70	265.75	264.80
613	207.20	206.25	205.30	663	230.75	229.80	228.85	713	249.55	248.60	247.65	763	267.05	266.10	265.15
614	207.55	206.60	205.65	664	231.10	230.15	229.15	714	249.90	248.95	248.00	764	267.40	266.45	265.50
615	207.90	206.95	205.95	665	231.45	230.45	229.50	715	250.25	249.30	248.35	765	267.75	266.80	265.85
616	208.85	207.90	206.95	666	231.80	230.85	229.85	716	250.60	249.65	248.70	766	268.10	267.15	266.20
617	209.20	208.25	207.25	667	232.80	231.85	230.85	717	250.95	250.00	249.05	767	268.45	267.50	266.55
618	209.55	208.55	207.60	668	233.15	232.20	231.25	718	251.30	250.35	249.40	768	268.80	267.85	266.90
619	209.85	208.90	207.95	669	233.50	232.55	231.55	719	251.65	250.70	249.75	769	269.15	268.20	267.25
620	210.20	209.25	208.25	670	233.85	232.90	231.95	720	252.00	251.05	250.10	770	269.50	268.55	267.60
621	211.15	210.20	209.25	671	234.20	233.25	232.25	721	252.35	251.40	250.45	771	269.85	268.90	267.95
622	211.50	210.55	209.55	672	234.55	233.60	232.65	722	252.70	251.75	250.80	772	270.20	269.25	268.30
623	211.85	210.85	209.90	673	234.90	233.95	232.95	723	253.05	252.10	251.15	773	270.55	269.60	268.65
624	212.15	211.20	210.25	674	235.90	234.95	234.00	724	253.40	252.45	251.50	774	270.90	269.95	269.00
625	213.15	212.20	211.25	675	236.25	235.30	234.35	725	253.75	252.80	251.85	775	271.25	270.30	269.35
626	213.50	212.55	211.55	676	236.60	235.65	234.70	726	254.10	253.15	252.20	776	271.60	270.65	269.70
627	213.85	212.85	211.90	677	236.95	236.00	235.05	727	254.45	253.50	252.55	777	271.95	271.00	270.05
628	214.15	213.20	212.25	678	237.30	236.35	235.40	728	254.80	253.85	252.90	778	272.30	271.35	270.40
629	214.50	213.55	212.60	679	237.65	236.70	235.75	729	255.15	254.20	253.25	779	272.65	271.70	270.75
630	215.45	214.50	213.55	680	238.00	237.05	236.10	730	255.50	254.55	253.60	780	273.00	272.05	271.10
631	215.85	214.85	213.90	681	238.35	237.40	236.45	731	255.85	254.90	253.95	781	273.35	272.40	271.45
632	216.15	215.20	214.25	682	238.70	237.75	236.80	732	256.20	255.25	254.30	782	273.70	272.75	271.80
633	216.50	215.55	214.60	683	239.05	238.10	237.15	733	256.55	255.60	254.65	783	274.05	273.10	272.15
634	216.85	215.90	214.95	684	239.40	238.45	237.50	734	256.90	255.95	255.00	784	274.40	273.45	272.50
635	217.85	216.85	215.90	685	239.75	238.80	237.85	735	257.25	256.30	255.35	785	274.75	273.80	272.85
636	218.15	217.20	216.25	686	240.10	239.15	238.20	736	257.60	256.65	255.70	786	275.10	274.15	273.20
637	218.50	217.55	216.60	687	240.45	239.50	238.55	737	257.95	257.00	256.05	787	275.45	274.50	273.55
638	218.85	217.90	216.95	688	240.80	239.85	238.90	738	258.30	257.35	256.40	788	275.80	274.85	273.90
639	219.20	218.25	217.25	689	241.15	240.20	239.25	739	258.65	257.70	256.75	789	276.15	275.20	274.25
640	220.15	219.20	218.25	690	241.50	240.55	239.60	740	259.00	258.05	257.10	790	276.50	275.55	274.60
641	220.55	219.55	218.60	691	241.85	240.90	239.95	741	259.35	258.40	257.45	791	276.85	275.90	274.95
642	220.85	219.90	218.95	692	242.20	241.25	240.30	742	259.70	258.75	257.80	792	277.20	276.25	275.30
643	221.20	220.25	219.30	693	242.55	241.60	240.65	743	260.05	259.10	258.15	793	277.55	276.60	275.65
644	221.55	220.60	219.65	694	242.90	241.95	241.00	744	260.40	259.45	258.50	794	277.90	276.95	276.00
645	222.55	221.60	220.65	695	243.25	242.30	241.35	745	260.75	259.80	258.85	795	278.25	277.30	276.35
646	222.90	221.95	220.95	696	243.60	242.65	241.70	746	261.10	260.15	259.20	796	278.60	277.65	276.70
647	223.25	222.25	221.30	697	243.95	243.00	242.05	747	261.45	260.50	259.55	797	278.95	278.00	277.05
648	223.55	222.60	221.65	698	244.30	243.35	242.40	748	261.80	260.85	259.90	798	279.30	278.35	277.40
649	223.95	222.95	222.00	699	244.65	243.70	242.75	749	262.15	261.20	260.25	799	279.65	278.70	277.75
650	224.90	223.95	223.00	700	245.00	244.05	243.10	750	262.50	261.55	260.60	800	280.00	279.05	278.10