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| Schedule 22 **Pay as you go (PAYG) withholding** | NAT 4466 |

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| **Tax table for seniors and pensioners**  Use for payments to low income aged persons and pensioners |

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| **⦶ FOR PAYMENTS MADE ON OR AFTER 1 JULY 2012 TO 30 JUNE 2013**  **From 1 July 2012, the temporary flood and cyclone reconstruction levy (flood levy) will no longer apply.** |

**WHO SHOULD USE THIS TABLE?**

You should use this table if you make payments to seniors and pensioners who, at the end of the relevant financial year are either:

**■** at least 65 years of age for males

**■** at least 64.5 years of age for females.

For example, to be eligible for the year ending 30 June 2013, a male payee must be born on or before 30 June 1948, and a female payee must be born on or before 31 December 1948.

Department of Veterans’ Affairs veterans receiving a service pension and/or war widows/widowers receiving an income support supplement need to be at least 60 years of age for males and 59.5 years for females.

This table applies to weekly payments including:

**■** salary, wages, allowances and leave loading paid to payees

**■** director’s fees

**■** payments to labour hire workers

**■** compensation, sickness or accident payments that are calculated at a periodical rate and made because a person is unable to work (unless the payment is made under an insurance policy to the policy owner)

**■** a non-super income stream

**■** a super income stream.

This tax table can only apply if the payee has provided you with either:

■ a *Withholding declaration* (NAT 3093) answering **yes** to questions 5, 6 and 10

■ a *Withholding declaration* - *short version for seniors and pensioners* (NAT 5072) answering **yes** to questions 5, 6 and 7.

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| ⧁ For a full list of tax tables, visit our website [**www.ato.gov.au/taxtables**](http://www.ato.gov.au/taxtables)  Alternatively, we have a calculator to help work out the correct amount of tax to withhold from payments to most payees. To access the calculator, visit our website at [**www.ato.gov.au/taxwithheldcalculator**](http://www.ato.gov.au/taxwithheldcalculator) |

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| **⦶** This document is a withholding schedule made by the Commissioner of Taxation in accordance with sections 15-25 and 15-30 of schedule 1 to the *Taxation Administration Act 1953.* It applies to withholding payments covered by Subdivisions 12-B (except sections 12-50 and 12-55), and 12-D of schedule 1. |

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| --- | --- | --- | --- |
| NAT 4466-05.2012 |  | Commonwealth Coat of Arms of Australia | **Australian Government** |
| **Australian Taxation Office** |

**Why are withholding rates changing?**

The government has changed personal income tax rates so most individuals will have less tax withheld from their pay.

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| **⧁** For more information, refer to *Household Assistance Package - tax reforms* (NAT 74144). |

**Can you use a formula?**

The withholding amounts shown in this table can be expressed in a mathematical form.

This section should be read with *Statement of formulas for calculating amounts to be withheld* (NAT 1004) available on our website at [**www.ato.gov.au/taxtables**](http://www.ato.gov.au/taxtables)

If you have developed your own payroll software package, you can use the following formulas and the coefficients outlined below.

The formulas comprise linear equations of the form **y = ax − b,** where:

**■ y** is the withholding amount expressed in dollars

**■ x** is the weekly earnings rounded down to whole dollars plus 99 cents, and

**■ a** and **b** are the values of the coefficients for the formulas shown in the relevant ‘Values of the coefficients a and b for each set of formulas’ tables on page 4.

**TAX FILE NUMBER (TFN) DECLARATIONS**

The answers your payees provide on their *Tax file number declaration* (NAT 3092) determines the amount you need to withhold from their payments. A *Tax file number declaration* applies to any payments made after you receive the declaration. if you receive an updated declaration from a payee, it will override the previous one.

If a payee does not give you a valid *Tax file number declaration* within **14 days** of starting a payer/payee relationship, you must complete a *Tax file number declaration* with all available details of the payee and send it to us.

**What if a TFN has not been provided?**

You must withhold 46.5% (ignoring any cents) from any payment you make to a payee and one of the following applies:

**■** they have not quoted their TFN

**■** they have not claimed an exemption from quoting their TFN

**■** they have not advised you that they have applied for a TFN or have made an enquiry with us.

If a payee states at question 1 of the *Tax file number declaration* they have lodged a *Tax file number – application or enquiry for individuals* (NAT 1432) with us, they have **28 days** to provide you with their TFN.

if the payee has not given you their TFN within **28 days**, you must withhold 46.5% from any payment made to a resident payee and 45% from a foreign resident payee from all payments made (ignoring any cents) unless we tell you not to.

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| **⧁** Do not allow for any tax offsets or Medicare levy adjustment. Do not withhold any amount for:  **■** Higher education loan program (HELP) debts  **■** Financial Supplement (FS) debts. |

**How do changes to the tax-free threshold affect your payees?**

From 1 July 2012:

**■** payees who claim the tax-free threshold will have less tax withheld from their pay

**■** payees who do not claim the tax-free threshold will have more tax withheld from their pay.

A payee can claim the tax-free threshold only from one payer at a time, generally from the payee’s main source of income.

|  |
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| **⧁** If your payee believes that for their circumstances the amount you withhold will be too much, they may apply to us for a variation to reduce the amount of withholding.  For more information, refer to *PAYG withholding – varying your PAYG withholding* (NAT 70791) available on our website at [**www.ato.gov.au**](http://www.ato.gov.au) |

**WITHHOLDING DECLARATIONS**

A payee may use the *Withholding declaration* (NAT 3093) to advise you of a tax offset they choose to claim through reduced withholding from you. For more information, see page 3.

payees can also use a *Withholding declaration* to advise you of changes to their situation that may affect the amount you need to withhold from their payments.

Changes that may affect the amount you need to withhold include:

**■** becoming or ceasing to be an Australian resident for tax purposes

**■** claiming or discontinuing a claim for the tax-free threshold

**■** advising a HELP or FS debt, or changes to them

**■** entitlement to a seniors and pensioners tax offset

**■** upward variation to increase the rate or amount to be withheld.

When your payee provides you with a *Withholding declaration* it will take effect from the next payment you make. If you receive an updated declaration from a payee, it will override the previous one.

|  |
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| **⦶** A valid *Tax file number declaration* must be in place before your payee can provide you with a *Withholding declaration.* |

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| **© AUSTRALIAN TAXATION OFFICE FOR THE**  **COMMONWEALTH OF AUSTRALIA, 2012**  You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).  **PUBLISHED BY**  Australian Taxation office, Canberra, May 2012  JS 22950 | **OUR COMMITMENT TO YOU**  We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations. If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.  We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. if you are unsure, you can check for more recent information on our website at [**www.ato.gov.au**](http://www.ato.gov.au) or contact us.  This publication was current at May 2012. |

**What if your payee has a HELP or FS debt?**

If your payee has an accumulated HELP or FS debt, you may need to withhold additional amounts from their payments. Your payee will need to notify you of this on their *Tax file number declaration* or *Withholding declaration.*

|  |
| --- |
| **⧁** To calculate additional withholding amounts for:  **■** Help debts, refer to *Higher Education Loan Program weekly tax table - including statement of formulas for calculating weekly and monthly withholding* (NAT 2173)  **■** FS debts, refer to *Student Financial Supplement Scheme weekly tax table - including statement of formulas for calculating weekly and monthly withholding* (NAT 3306). |

|  |
| --- |
| **⦶** If your payee has not given you their TFN, do not withhold any amount for HELP or FS debts. |

**ALLOWANCES**

Generally, allowances are added to normal earnings and the amount to withhold is calculated on the total amount of earnings and allowances.

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| **⧁** For more information, refer to *Withholding from allowances* (NAT 5448). |

**LEAVE LOADING CHANGES**

There is no longer a separate withholding scale for payees who are entitled to leave loading and they will no longer have higher withholding from every pay. These payees will now be taxed more accurately when the leave loading is paid.

Previously, the leave loading scale provided for extra withholding throughout the year to allow $320 of leave loading to be tax‑free when paid.

If you pay leave loading as a lump sum, you now need to use *Tax table for back payments, commissions, bonuses and similar payments* (NAT 3348) to calculate withholding.

If you pay leave loading on a pro‑rata basis, then add the leave loading payment to earnings for the period to calculate withholding. That is, instead of the one lump sum payment, you make multiple payments during the year when leave is being taken.

**CLAIMING TAX OFFSETS**

If your payee chooses to claim their entitlement to a tax offset through reduced withholding, they must provide you with a *Withholding declaration.*

To work out your payee’s annual tax offset entitlement into a weekly value, use the ‘ready reckoner for tax offsets’ on page 4. Deduct this amount from the amount shown in column 2 or 3 of the table beginning on page 5.

**MEDICARE LEVY ADJUSTMENT**

To claim the Medicare levy adjustment available to some low income earners with dependants, a payee must lodge a *Medicare levy variation declaration* (NAT 0929) with their *Tax file number declaration.*

|  |
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| **⧁** For instructions on how to work out the Medicare levy adjustment, refer to *Medicare levy adjustment weekly tax table* (NAT 1010). |

**HOW TO WORK OUT THE WITHHOLDING AMOUNT**

To work out the amount you need to withhold, you must:

**1** Add any allowances and irregular payments that are to be included in this week’s pay to the normal weekly earnings, ignoring any cents.

**2** Find your payee’s total weekly earnings in column 1.

**3** Use the appropriate column to find the correct amount to withhold. if your payee is:

– single, use column 2

– a member of an illness-separated couple, use column 3

– a member of a couple, use column 4.

**4** if your payee is entitled to a tax offset or a Medicare levy adjustment, subtract its weekly value from the withholding amount found in step 3.

**EXAMPLE**

|  |
| --- |
| A payee has weekly earnings of $619.75. To work out the correct amount to withhold, use column 1 and find $619.  If the payee is:  **■** single, use column 2 to find the correct amount to withhold ($7.00)  **■** a member of an illness-separated couple, use column 3 to find the correct amount to withhold ($13.00)  **■** a member of a couple, use column 4 to find the correct amount to withhold ($27.00). |

**ROUNDING OF WITHHOLDING AMOUNTS**

Withholding amounts calculated as a result of applying the formulas should be rounded to the nearest dollar. results ending in 50 cents are rounded to the next higher dollar. Do this rounding directly – that is, do not make a preliminary rounding to the nearest cent.

|  |
| --- |
| **⦶** Where no TFN has been provided, cents are ignored when withholding amounts are calculated. |

**ACCOUNTING SOFTWARE**

Software written in accordance with the formulas should be tested for accuracy against the withholding amounts provided on the following pages. You should only use such software if it produces the exact amounts shown in the table.

**Ready reckoner for tax offsets**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount** | **Weekly** |  | **Amount** |  | **Weekly** |  | **Amount** | **Weekly** |
| **claimed** | **value** |  | **claimed** |  | **value** |  | **claimed** | **value** |
| **$** | **$** |  | **$** |  | **$** |  | **$** | **$** |
| **1** | — |  | **70** |  | 1.00 |  | **1173** | 22.00 |
| **2** | — |  | **80** |  | 2.00 |  | **1200** | 23.00 |
| **3** | — |  | **90** |  | 2.00 |  | **1300** | 25.00 |
| **4** | — |  | **100** |  | 2.00 |  | **1400** | 27.00 |
| **5** | — |  | **200** |  | 4.00 |  | **1500** | 29.00 |
| **6** | — |  | **300** |  | 6.00 |  | **1600** | 30.00 |
| **7** | — |  | **338** |  | 6.00 |  | **1700** | 32.00 |
| **8** | — |  | **400** |  | 8.00 |  | **1750** | 33.00 |
| **9** | — |  | **500** |  | 10.00 |  | **1800** | 34.00 |
| **10** | — |  | **600** |  | 11.00 |  | **1900** | 36.00 |
| **20** | — |  | **700** |  | 13.00 |  | **2000** | 38.00 |
| **30** | 1.00 |  | **800** |  | 15.00 |  | **2250** | 43.00 |
| **40** | 1.00 |  | **850** |  | 16.00 |  | **2500** | 48.00 |
| **50** | 1.00 |  | **900** |  | 17.00 |  | **3000** | 57.00 |
| **57** | 1.00 |  | **1000** |  | 19.00 |  |  |  |
| **60** | 1.00 |  | **1100** |  | 21.00 |  |  |  |

If the exact tax offset amount claimed is not shown in the ready reckoner add the values for an appropriate combination.

**EXAMPLE**

|  |
| --- |
| Tax offsets of $422 claimed. Add values of $400, $20 and $2  = $8 + $0 + $0  = $8.  Therefore, reduce the amount to be withheld by $8. |

**VALUES OF THE COEFFICIENTS A AND B FOR EACH SET OF FORMULAS**

|  |  |  |
| --- | --- | --- |
|  | **SINGLE** |  |
| **Weekly earnings** |  |  |
| **(x) less than** | **a** | **b** |
| **$580** | — | — |
| **$620** | 0.1900 | 110.3481 |
| **$711** | 0.4150 | 250.0168 |
| **$730** | 0.5527 | 347.9957 |
| **$963** | 0.4677 | 285.9212 |
| **$1,282** | 0.3427 | 165.4428 |
| **$1,538** | 0.3400 | 161.9813 |
| **$3,461** | 0.3850 | 231.2116 |
| **$3,461 & over** | 0.4650 | 508.1347 |

|  |  |  |
| --- | --- | --- |
| **ILLNESS-SEPARATED** | | |
| **Weekly earnings** |  |  |
| **(x) less than** | **a** | **b** |
| **$561** | — | — |
| **$601** | 0.1900 | 106.6942 |
| **$620** | 0.3150 | 181.8841 |
| **$711** | 0.4150 | 243.9591 |
| **$730** | 0.5527 | 341.9380 |
| **$915** | 0.4677 | 279.8635 |
| **$1,282** | 0.3427 | 165.4428 |
| **$1,538** | 0.3400 | 161.9813 |
| **$3,461** | 0.3850 | 231.2116 |
| **$3,461 & over** | 0.4650 | 508.1347 |

|  |  |  |
| --- | --- | --- |
| **MEMBER OF A COUPLE** | | |
| **Weekly earnings** |  |  |
| **(x) less than** | **a** | **b** |
| **$517** | — | — |
| **$557** | 0.1900 | 98.2712 |
| **$620** | 0.3150 | 167.9202 |
| **$711** | 0.4150 | 229.9952 |
| **$730** | 0.5527 | 327.9740 |
| **$803** | 0.4677 | 265.8995 |
| **$1,282** | 0.3427 | 165.4428 |
| **$1,538** | 0.3400 | 161.9813 |
| **$3,461** | 0.3850 | 231.2116 |
| **$3,461 & over** | 0.4650 | 508.1347 |

**Medicare levy parameters**

|  |  |  |
| --- | --- | --- |
|  | **OLD** | **NEW** |
| Weekly earnings threshold | 590 | 620 |
| Weekly earnings shade-in threshold | 694 | 730 |
| Medicare levy family threshold | 44,500 | 46,000 |
| Weekly family threshold divisor | 52 | 52 |
| Additional child | 2,919 | 3,007 |
| Shading out point multiplier | 0.1000 | 0.1000 |
| Shading out point divisor | 0.0850 | 0.0850 |
| Weekly levy adjustment factor | 590.1000 | 620.7500 |
| Medicare levy | 0.0150 | 0.0150 |

**PAYG WITHHOLDING PUBLICATIONS**

You can access all PAYG withholding tax tables and other PAYG withholding publications quickly and easily from [**www.ato.gov.au/paygw**](http://www.ato.gov.au/paygw)

Copies of weekly and fortnightly tax tables are available from most newsagents. Newsagents also hold copies of the following:

■ *Tax file number declaration* (NAT 3092)

■ *Withholding declaration* (NAT 3093).

**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |
|  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |
| **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |
| **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |
| **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |
| **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |
| **516** | — | — | — |  | **596** | 3.00 | 7.00 | 20.00 |  | **676** | 31.00 | 37.00 | 51.00 |  | **756** | 68.00 | 74.00 | 88.00 |
| **517** | — | — | — |  | **597** | 3.00 | 7.00 | 20.00 |  | **677** | 31.00 | 37.00 | 51.00 |  | **757** | 69.00 | 75.00 | 89.00 |
| **518** | — | — | — |  | **598** | 3.00 | 7.00 | 21.00 |  | **678** | 32.00 | 38.00 | 52.00 |  | **758** | 69.00 | 75.00 | 89.00 |
| **519** | — | — | 1.00 |  | **599** | 4.00 | 7.00 | 21.00 |  | **679** | 32.00 | 38.00 | 52.00 |  | **759** | 70.00 | 76.00 | 90.00 |
| **520** | — | — | 1.00 |  | **600** | 4.00 | 7.00 | 21.00 |  | **680** | 33.00 | 39.00 | 53.00 |  | **760** | 70.00 | 76.00 | 90.00 |
| **521** | — | — | 1.00 |  | **601** | 4.00 | 8.00 | 22.00 |  | **681** | 33.00 | 39.00 | 53.00 |  | **761** | 70.00 | 77.00 | 90.00 |
| **522** | — | — | 1.00 |  | **602** | 4.00 | 8.00 | 22.00 |  | **682** | 33.00 | 39.00 | 53.00 |  | **762** | 71.00 | 77.00 | 91.00 |
| **523** | — | — | 1.00 |  | **603** | 4.00 | 8.00 | 22.00 |  | **683** | 34.00 | 40.00 | 54.00 |  | **763** | 71.00 | 77.00 | 91.00 |
| **524** | — | — | 1.00 |  | **604** | 5.00 | 9.00 | 23.00 |  | **684** | 34.00 | 40.00 | 54.00 |  | **764** | 72.00 | 78.00 | 92.00 |
| **525** | — | — | 2.00 |  | **605** | 5.00 | 9.00 | 23.00 |  | **685** | 35.00 | 41.00 | 55.00 |  | **765** | 72.00 | 78.00 | 92.00 |
| **526** | — | — | 2.00 |  | **606** | 5.00 | 9.00 | 23.00 |  | **686** | 35.00 | 41.00 | 55.00 |  | **766** | 73.00 | 79.00 | 93.00 |
| **527** | — | — | 2.00 |  | **607** | 5.00 | 10.00 | 24.00 |  | **687** | 35.00 | 42.00 | 56.00 |  | **767** | 73.00 | 79.00 | 93.00 |
| **528** | — | — | 2.00 |  | **608** | 5.00 | 10.00 | 24.00 |  | **688** | 36.00 | 42.00 | 56.00 |  | **768** | 74.00 | 80.00 | 94.00 |
| **529** | — | — | 2.00 |  | **609** | 6.00 | 10.00 | 24.00 |  | **689** | 36.00 | 42.00 | 56.00 |  | **769** | 74.00 | 80.00 | 94.00 |
| **530** | — | — | 3.00 |  | **610** | 6.00 | 11.00 | 25.00 |  | **690** | 37.00 | 43.00 | 57.00 |  | **770** | 75.00 | 81.00 | 95.00 |
| **531** | — | — | 3.00 |  | **611** | 6.00 | 11.00 | 25.00 |  | **691** | 37.00 | 43.00 | 57.00 |  | **771** | 75.00 | 81.00 | 95.00 |
| **532** | — | — | 3.00 |  | **612** | 6.00 | 11.00 | 25.00 |  | **692** | 38.00 | 44.00 | 58.00 |  | **772** | 76.00 | 82.00 | 96.00 |
| **533** | — | — | 3.00 |  | **613** | 6.00 | 12.00 | 25.00 |  | **693** | 38.00 | 44.00 | 58.00 |  | **773** | 76.00 | 82.00 | 96.00 |
| **534** | — | — | 3.00 |  | **614** | 7.00 | 12.00 | 26.00 |  | **694** | 38.00 | 44.00 | 58.00 |  | **774** | 77.00 | 83.00 | 97.00 |
| **535** | — | — | 4.00 |  | **615** | 7.00 | 12.00 | 26.00 |  | **695** | 39.00 | 45.00 | 59.00 |  | **775** | 77.00 | 83.00 | 97.00 |
| **536** | — | — | 4.00 |  | **616** | 7.00 | 12.00 | 26.00 |  | **696** | 39.00 | 45.00 | 59.00 |  | **776** | 77.00 | 84.00 | 97.00 |
| **537** | — | — | 4.00 |  | **617** | 7.00 | 13.00 | 27.00 |  | **697** | 40.00 | 46.00 | 60.00 |  | **777** | 78.00 | 84.00 | 98.00 |
| **538** | — | — | 4.00 |  | **618** | 7.00 | 13.00 | 27.00 |  | **698** | 40.00 | 46.00 | 60.00 |  | **778** | 78.00 | 84.00 | 98.00 |
| **539** | — | — | 4.00 |  | **619** | 7.00 | 13.00 | 27.00 |  | **699** | 40.00 | 47.00 | 61.00 |  | **779** | 79.00 | 85.00 | 99.00 |
| **540** | — | — | 5.00 |  | **620** | 8.00 | 14.00 | 28.00 |  | **700** | 41.00 | 47.00 | 61.00 |  | **780** | 79.00 | 85.00 | 99.00 |
| **541** | — | — | 5.00 |  | **621** | 8.00 | 14.00 | 28.00 |  | **701** | 41.00 | 47.00 | 61.00 |  | **781** | 80.00 | 86.00 | 100.00 |
| **542** | — | — | 5.00 |  | **622** | 9.00 | 15.00 | 29.00 |  | **702** | 42.00 | 48.00 | 62.00 |  | **782** | 80.00 | 86.00 | 100.00 |
| **543** | — | — | 5.00 |  | **623** | 9.00 | 15.00 | 29.00 |  | **703** | 42.00 | 48.00 | 62.00 |  | **783** | 81.00 | 87.00 | 101.00 |
| **544** | — | — | 5.00 |  | **624** | 9.00 | 15.00 | 29.00 |  | **704** | 43.00 | 49.00 | 63.00 |  | **784** | 81.00 | 87.00 | 101.00 |
| **545** | — | — | 5.00 |  | **625** | 10.00 | 16.00 | 30.00 |  | **705** | 43.00 | 49.00 | 63.00 |  | **785** | 82.00 | 88.00 | 102.00 |
| **546** | — | — | 6.00 |  | **626** | 10.00 | 16.00 | 30.00 |  | **706** | 43.00 | 49.00 | 63.00 |  | **786** | 82.00 | 88.00 | 102.00 |
| **547** | — | — | 6.00 |  | **627** | 11.00 | 17.00 | 31.00 |  | **707** | 44.00 | 50.00 | 64.00 |  | **787** | 83.00 | 89.00 | 103.00 |
| **548** | — | — | 6.00 |  | **628** | 11.00 | 17.00 | 31.00 |  | **708** | 44.00 | 50.00 | 64.00 |  | **788** | 83.00 | 89.00 | 103.00 |
| **549** | — | — | 6.00 |  | **629** | 11.00 | 17.00 | 31.00 |  | **709** | 45.00 | 51.00 | 65.00 |  | **789** | 84.00 | 90.00 | 104.00 |
| **550** | — | — | 6.00 |  | **630** | 12.00 | 18.00 | 32.00 |  | **710** | 45.00 | 51.00 | 65.00 |  | **790** | 84.00 | 90.00 | 104.00 |
| **551** | — | — | 7.00 |  | **631** | 12.00 | 18.00 | 32.00 |  | **711** | 46.00 | 52.00 | 66.00 |  | **791** | 84.00 | 91.00 | 105.00 |
| **552** | — | — | 7.00 |  | **632** | 13.00 | 19.00 | 33.00 |  | **712** | 46.00 | 52.00 | 66.00 |  | **792** | 85.00 | 91.00 | 105.00 |
| **553** | — | — | 7.00 |  | **633** | 13.00 | 19.00 | 33.00 |  | **713** | 47.00 | 53.00 | 67.00 |  | **793** | 85.00 | 91.00 | 105.00 |
| **554** | — | — | 7.00 |  | **634** | 14.00 | 20.00 | 34.00 |  | **714** | 47.00 | 53.00 | 67.00 |  | **794** | 86.00 | 92.00 | 106.00 |
| **555** | — | — | 7.00 |  | **635** | 14.00 | 20.00 | 34.00 |  | **715** | 48.00 | 54.00 | 68.00 |  | **795** | 86.00 | 92.00 | 106.00 |
| **556** | — | — | 8.00 |  | **636** | 14.00 | 20.00 | 34.00 |  | **716** | 48.00 | 54.00 | 68.00 |  | **796** | 87.00 | 93.00 | 107.00 |
| **557** | — | — | 8.00 |  | **637** | 15.00 | 21.00 | 35.00 |  | **717** | 49.00 | 55.00 | 69.00 |  | **797** | 87.00 | 93.00 | 107.00 |
| **558** | — | — | 8.00 |  | **638** | 15.00 | 21.00 | 35.00 |  | **718** | 49.00 | 55.00 | 69.00 |  | **798** | 88.00 | 94.00 | 108.00 |
| **559** | — | — | 8.00 |  | **639** | 16.00 | 22.00 | 36.00 |  | **719** | 50.00 | 56.00 | 70.00 |  | **799** | 88.00 | 94.00 | 108.00 |
| **560** | — | — | 9.00 |  | **640** | 16.00 | 22.00 | 36.00 |  | **720** | 50.00 | 57.00 | 71.00 |  | **800** | 89.00 | 95.00 | 109.00 |
| **561** | — | — | 9.00 |  | **641** | 16.00 | 22.00 | 36.00 |  | **721** | 51.00 | 57.00 | 71.00 |  | **801** | 89.00 | 95.00 | 109.00 |
| **562** | — | — | 9.00 |  | **642** | 17.00 | 23.00 | 37.00 |  | **722** | 52.00 | 58.00 | 72.00 |  | **802** | 90.00 | 96.00 | 110.00 |
| **563** | — | — | 10.00 |  | **643** | 17.00 | 23.00 | 37.00 |  | **723** | 52.00 | 58.00 | 72.00 |  | **803** | 90.00 | 96.00 | 110.00 |
| **564** | — | 1.00 | 10.00 |  | **644** | 18.00 | 24.00 | 38.00 |  | **724** | 53.00 | 59.00 | 73.00 |  | **804** | 91.00 | 97.00 | 110.00 |
| **565** | — | 1.00 | 10.00 |  | **645** | 18.00 | 24.00 | 38.00 |  | **725** | 53.00 | 59.00 | 73.00 |  | **805** | 91.00 | 97.00 | 111.00 |
| **566** | — | 1.00 | 11.00 |  | **646** | 18.00 | 25.00 | 39.00 |  | **726** | 54.00 | 60.00 | 74.00 |  | **806** | 92.00 | 98.00 | 111.00 |
| **567** | — | 1.00 | 11.00 |  | **647** | 19.00 | 25.00 | 39.00 |  | **727** | 54.00 | 60.00 | 74.00 |  | **807** | 92.00 | 98.00 | 111.00 |
| **568** | — | 1.00 | 11.00 |  | **648** | 19.00 | 25.00 | 39.00 |  | **728** | 55.00 | 61.00 | 75.00 |  | **808** | 92.00 | 99.00 | 112.00 |
| **569** | — | 2.00 | 12.00 |  | **649** | 20.00 | 26.00 | 40.00 |  | **729** | 55.00 | 62.00 | 75.00 |  | **809** | 93.00 | 99.00 | 112.00 |
| **570** | — | 2.00 | 12.00 |  | **650** | 20.00 | 26.00 | 40.00 |  | **730** | 56.00 | 62.00 | 76.00 |  | **810** | 93.00 | 99.00 | 112.00 |
| **571** | — | 2.00 | 12.00 |  | **651** | 21.00 | 27.00 | 41.00 |  | **731** | 56.00 | 62.00 | 76.00 |  | **811** | 94.00 | 100.00 | 113.00 |
| **572** | — | 2.00 | 13.00 |  | **652** | 21.00 | 27.00 | 41.00 |  | **732** | 57.00 | 63.00 | 77.00 |  | **812** | 94.00 | 100.00 | 113.00 |
| **573** | — | 2.00 | 13.00 |  | **653** | 21.00 | 27.00 | 41.00 |  | **733** | 57.00 | 63.00 | 77.00 |  | **813** | 95.00 | 101.00 | 114.00 |
| **574** | — | 3.00 | 13.00 |  | **654** | 22.00 | 28.00 | 42.00 |  | **734** | 58.00 | 64.00 | 78.00 |  | **814** | 95.00 | 101.00 | 114.00 |
| **575** | — | 3.00 | 14.00 |  | **655** | 22.00 | 28.00 | 42.00 |  | **735** | 58.00 | 64.00 | 78.00 |  | **815** | 96.00 | 102.00 | 114.00 |
| **576** | — | 3.00 | 14.00 |  | **656** | 23.00 | 29.00 | 43.00 |  | **736** | 59.00 | 65.00 | 79.00 |  | **816** | 96.00 | 102.00 | 115.00 |
| **577** | — | 3.00 | 14.00 |  | **657** | 23.00 | 29.00 | 43.00 |  | **737** | 59.00 | 65.00 | 79.00 |  | **817** | 97.00 | 103.00 | 115.00 |
| **578** | — | 3.00 | 14.00 |  | **658** | 23.00 | 30.00 | 43.00 |  | **738** | 60.00 | 66.00 | 80.00 |  | **818** | 97.00 | 103.00 | 115.00 |
| **579** | — | 4.00 | 15.00 |  | **659** | 24.00 | 30.00 | 44.00 |  | **739** | 60.00 | 66.00 | 80.00 |  | **819** | 98.00 | 104.00 | 116.00 |
| **580** | — | 4.00 | 15.00 |  | **660** | 24.00 | 30.00 | 44.00 |  | **740** | 61.00 | 67.00 | 81.00 |  | **820** | 98.00 | 104.00 | 116.00 |
| **581** | — | 4.00 | 15.00 |  | **661** | 25.00 | 31.00 | 45.00 |  | **741** | 61.00 | 67.00 | 81.00 |  | **821** | 99.00 | 105.00 | 116.00 |
| **582** | — | 4.00 | 16.00 |  | **662** | 25.00 | 31.00 | 45.00 |  | **742** | 62.00 | 68.00 | 82.00 |  | **822** | 99.00 | 105.00 | 117.00 |
| **583** | 1.00 | 4.00 | 16.00 |  | **663** | 26.00 | 32.00 | 46.00 |  | **743** | 62.00 | 68.00 | 82.00 |  | **823** | 99.00 | 106.00 | 117.00 |
| **584** | 1.00 | 4.00 | 16.00 |  | **664** | 26.00 | 32.00 | 46.00 |  | **744** | 63.00 | 69.00 | 83.00 |  | **824** | 100.00 | 106.00 | 117.00 |
| **585** | 1.00 | 5.00 | 17.00 |  | **665** | 26.00 | 32.00 | 46.00 |  | **745** | 63.00 | 69.00 | 83.00 |  | **825** | 100.00 | 106.00 | 118.00 |
| **586** | 1.00 | 5.00 | 17.00 |  | **666** | 27.00 | 33.00 | 47.00 |  | **746** | 63.00 | 70.00 | 83.00 |  | **826** | 101.00 | 107.00 | 118.00 |
| **587** | 1.00 | 5.00 | 17.00 |  | **667** | 27.00 | 33.00 | 47.00 |  | **747** | 64.00 | 70.00 | 84.00 |  | **827** | 101.00 | 107.00 | 118.00 |
| **588** | 2.00 | 5.00 | 18.00 |  | **668** | 28.00 | 34.00 | 48.00 |  | **748** | 64.00 | 70.00 | 84.00 |  | **828** | 102.00 | 108.00 | 119.00 |
| **589** | 2.00 | 5.00 | 18.00 |  | **669** | 28.00 | 34.00 | 48.00 |  | **749** | 65.00 | 71.00 | 85.00 |  | **829** | 102.00 | 108.00 | 119.00 |
| **590** | 2.00 | 6.00 | 18.00 |  | **670** | 28.00 | 35.00 | 48.00 |  | **750** | 65.00 | 71.00 | 85.00 |  | **830** | 103.00 | 109.00 | 119.00 |
| **591** | 2.00 | 6.00 | 19.00 |  | **671** | 29.00 | 35.00 | 49.00 |  | **751** | 66.00 | 72.00 | 86.00 |  | **831** | 103.00 | 109.00 | 120.00 |
| **592** | 2.00 | 6.00 | 19.00 |  | **672** | 29.00 | 35.00 | 49.00 |  | **752** | 66.00 | 72.00 | 86.00 |  | **832** | 104.00 | 110.00 | 120.00 |
| **593** | 3.00 | 6.00 | 19.00 |  | **673** | 30.00 | 36.00 | 50.00 |  | **753** | 67.00 | 73.00 | 87.00 |  | **833** | 104.00 | 110.00 | 120.00 |
| **594** | 3.00 | 6.00 | 20.00 |  | **674** | 30.00 | 36.00 | 50.00 |  | **754** | 67.00 | 73.00 | 87.00 |  | **834** | 105.00 | 111.00 | 121.00 |
| **595** | 3.00 | 7.00 | 20.00 |  | **675** | 31.00 | 37.00 | 51.00 |  | **755** | 68.00 | 74.00 | 88.00 |  | **835** | 105.00 | 111.00 | 121.00 |

**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |
|  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |
| **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |
| **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |
| **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |
| **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |
| **836** | 106.00 | 112.00 | 121.00 |  | **916** | 143.00 | 149.00 | 149.00 |  | **996** | 176.00 | 176.00 | 176.00 |  | **1076** | 204.00 | 204.00 | 204.00 |
| **837** | 106.00 | 112.00 | 122.00 |  | **917** | 143.00 | 149.00 | 149.00 |  | **997** | 177.00 | 177.00 | 177.00 |  | **1077** | 204.00 | 204.00 | 204.00 |
| **838** | 106.00 | 113.00 | 122.00 |  | **918** | 144.00 | 149.00 | 149.00 |  | **998** | 177.00 | 177.00 | 177.00 |  | **1078** | 204.00 | 204.00 | 204.00 |
| **839** | 107.00 | 113.00 | 122.00 |  | **919** | 144.00 | 150.00 | 150.00 |  | **999** | 177.00 | 177.00 | 177.00 |  | **1079** | 205.00 | 205.00 | 205.00 |
| **840** | 107.00 | 113.00 | 123.00 |  | **920** | 145.00 | 150.00 | 150.00 |  | **1000** | 178.00 | 178.00 | 178.00 |  | **1080** | 205.00 | 205.00 | 205.00 |
| **841** | 108.00 | 114.00 | 123.00 |  | **921** | 145.00 | 151.00 | 151.00 |  | **1001** | 178.00 | 178.00 | 178.00 |  | **1081** | 205.00 | 205.00 | 205.00 |
| **842** | 108.00 | 114.00 | 123.00 |  | **922** | 146.00 | 151.00 | 151.00 |  | **1002** | 178.00 | 178.00 | 178.00 |  | **1082** | 206.00 | 206.00 | 206.00 |
| **843** | 109.00 | 115.00 | 124.00 |  | **923** | 146.00 | 151.00 | 151.00 |  | **1003** | 179.00 | 179.00 | 179.00 |  | **1083** | 206.00 | 206.00 | 206.00 |
| **844** | 109.00 | 115.00 | 124.00 |  | **924** | 147.00 | 152.00 | 152.00 |  | **1004** | 179.00 | 179.00 | 179.00 |  | **1084** | 206.00 | 206.00 | 206.00 |
| **845** | 110.00 | 116.00 | 124.00 |  | **925** | 147.00 | 152.00 | 152.00 |  | **1005** | 179.00 | 179.00 | 179.00 |  | **1085** | 207.00 | 207.00 | 207.00 |
| **846** | 110.00 | 116.00 | 125.00 |  | **926** | 148.00 | 152.00 | 152.00 |  | **1006** | 180.00 | 180.00 | 180.00 |  | **1086** | 207.00 | 207.00 | 207.00 |
| **847** | 111.00 | 117.00 | 125.00 |  | **927** | 148.00 | 153.00 | 153.00 |  | **1007** | 180.00 | 180.00 | 180.00 |  | **1087** | 207.00 | 207.00 | 207.00 |
| **848** | 111.00 | 117.00 | 126.00 |  | **928** | 149.00 | 153.00 | 153.00 |  | **1008** | 180.00 | 180.00 | 180.00 |  | **1088** | 208.00 | 208.00 | 208.00 |
| **849** | 112.00 | 118.00 | 126.00 |  | **929** | 149.00 | 153.00 | 153.00 |  | **1009** | 181.00 | 181.00 | 181.00 |  | **1089** | 208.00 | 208.00 | 208.00 |
| **850** | 112.00 | 118.00 | 126.00 |  | **930** | 150.00 | 154.00 | 154.00 |  | **1010** | 181.00 | 181.00 | 181.00 |  | **1090** | 208.00 | 208.00 | 208.00 |
| **851** | 113.00 | 119.00 | 127.00 |  | **931** | 150.00 | 154.00 | 154.00 |  | **1011** | 181.00 | 181.00 | 181.00 |  | **1091** | 209.00 | 209.00 | 209.00 |
| **852** | 113.00 | 119.00 | 127.00 |  | **932** | 150.00 | 154.00 | 154.00 |  | **1012** | 182.00 | 182.00 | 182.00 |  | **1092** | 209.00 | 209.00 | 209.00 |
| **853** | 113.00 | 120.00 | 127.00 |  | **933** | 151.00 | 155.00 | 155.00 |  | **1013** | 182.00 | 182.00 | 182.00 |  | **1093** | 209.00 | 209.00 | 209.00 |
| **854** | 114.00 | 120.00 | 128.00 |  | **934** | 151.00 | 155.00 | 155.00 |  | **1014** | 182.00 | 182.00 | 182.00 |  | **1094** | 210.00 | 210.00 | 210.00 |
| **855** | 114.00 | 120.00 | 128.00 |  | **935** | 152.00 | 155.00 | 155.00 |  | **1015** | 183.00 | 183.00 | 183.00 |  | **1095** | 210.00 | 210.00 | 210.00 |
| **856** | 115.00 | 121.00 | 128.00 |  | **936** | 152.00 | 156.00 | 156.00 |  | **1016** | 183.00 | 183.00 | 183.00 |  | **1096** | 210.00 | 210.00 | 210.00 |
| **857** | 115.00 | 121.00 | 129.00 |  | **937** | 153.00 | 156.00 | 156.00 |  | **1017** | 183.00 | 183.00 | 183.00 |  | **1097** | 211.00 | 211.00 | 211.00 |
| **858** | 116.00 | 122.00 | 129.00 |  | **938** | 153.00 | 156.00 | 156.00 |  | **1018** | 184.00 | 184.00 | 184.00 |  | **1098** | 211.00 | 211.00 | 211.00 |
| **859** | 116.00 | 122.00 | 129.00 |  | **939** | 154.00 | 157.00 | 157.00 |  | **1019** | 184.00 | 184.00 | 184.00 |  | **1099** | 212.00 | 212.00 | 212.00 |
| **860** | 117.00 | 123.00 | 130.00 |  | **940** | 154.00 | 157.00 | 157.00 |  | **1020** | 184.00 | 184.00 | 184.00 |  | **1100** | 212.00 | 212.00 | 212.00 |
| **861** | 117.00 | 123.00 | 130.00 |  | **941** | 155.00 | 157.00 | 157.00 |  | **1021** | 185.00 | 185.00 | 185.00 |  | **1101** | 212.00 | 212.00 | 212.00 |
| **862** | 118.00 | 124.00 | 130.00 |  | **942** | 155.00 | 158.00 | 158.00 |  | **1022** | 185.00 | 185.00 | 185.00 |  | **1102** | 213.00 | 213.00 | 213.00 |
| **863** | 118.00 | 124.00 | 131.00 |  | **943** | 156.00 | 158.00 | 158.00 |  | **1023** | 185.00 | 185.00 | 185.00 |  | **1103** | 213.00 | 213.00 | 213.00 |
| **864** | 119.00 | 125.00 | 131.00 |  | **944** | 156.00 | 158.00 | 158.00 |  | **1024** | 186.00 | 186.00 | 186.00 |  | **1104** | 213.00 | 213.00 | 213.00 |
| **865** | 119.00 | 125.00 | 131.00 |  | **945** | 157.00 | 159.00 | 159.00 |  | **1025** | 186.00 | 186.00 | 186.00 |  | **1105** | 214.00 | 214.00 | 214.00 |
| **866** | 120.00 | 126.00 | 132.00 |  | **946** | 157.00 | 159.00 | 159.00 |  | **1026** | 187.00 | 187.00 | 187.00 |  | **1106** | 214.00 | 214.00 | 214.00 |
| **867** | 120.00 | 126.00 | 132.00 |  | **947** | 157.00 | 159.00 | 159.00 |  | **1027** | 187.00 | 187.00 | 187.00 |  | **1107** | 214.00 | 214.00 | 214.00 |
| **868** | 121.00 | 127.00 | 132.00 |  | **948** | 158.00 | 160.00 | 160.00 |  | **1028** | 187.00 | 187.00 | 187.00 |  | **1108** | 215.00 | 215.00 | 215.00 |
| **869** | 121.00 | 127.00 | 133.00 |  | **949** | 158.00 | 160.00 | 160.00 |  | **1029** | 188.00 | 188.00 | 188.00 |  | **1109** | 215.00 | 215.00 | 215.00 |
| **870** | 121.00 | 127.00 | 133.00 |  | **950** | 159.00 | 160.00 | 160.00 |  | **1030** | 188.00 | 188.00 | 188.00 |  | **1110** | 215.00 | 215.00 | 215.00 |
| **871** | 122.00 | 128.00 | 133.00 |  | **951** | 159.00 | 161.00 | 161.00 |  | **1031** | 188.00 | 188.00 | 188.00 |  | **1111** | 216.00 | 216.00 | 216.00 |
| **872** | 122.00 | 128.00 | 134.00 |  | **952** | 160.00 | 161.00 | 161.00 |  | **1032** | 189.00 | 189.00 | 189.00 |  | **1112** | 216.00 | 216.00 | 216.00 |
| **873** | 123.00 | 129.00 | 134.00 |  | **953** | 160.00 | 161.00 | 161.00 |  | **1033** | 189.00 | 189.00 | 189.00 |  | **1113** | 216.00 | 216.00 | 216.00 |
| **874** | 123.00 | 129.00 | 134.00 |  | **954** | 161.00 | 162.00 | 162.00 |  | **1034** | 189.00 | 189.00 | 189.00 |  | **1114** | 217.00 | 217.00 | 217.00 |
| **875** | 124.00 | 130.00 | 135.00 |  | **955** | 161.00 | 162.00 | 162.00 |  | **1035** | 190.00 | 190.00 | 190.00 |  | **1115** | 217.00 | 217.00 | 217.00 |
| **876** | 124.00 | 130.00 | 135.00 |  | **956** | 162.00 | 163.00 | 163.00 |  | **1036** | 190.00 | 190.00 | 190.00 |  | **1116** | 217.00 | 217.00 | 217.00 |
| **877** | 125.00 | 131.00 | 135.00 |  | **957** | 162.00 | 163.00 | 163.00 |  | **1037** | 190.00 | 190.00 | 190.00 |  | **1117** | 218.00 | 218.00 | 218.00 |
| **878** | 125.00 | 131.00 | 136.00 |  | **958** | 163.00 | 163.00 | 163.00 |  | **1038** | 191.00 | 191.00 | 191.00 |  | **1118** | 218.00 | 218.00 | 218.00 |
| **879** | 126.00 | 132.00 | 136.00 |  | **959** | 163.00 | 164.00 | 164.00 |  | **1039** | 191.00 | 191.00 | 191.00 |  | **1119** | 218.00 | 218.00 | 218.00 |
| **880** | 126.00 | 132.00 | 136.00 |  | **960** | 164.00 | 164.00 | 164.00 |  | **1040** | 191.00 | 191.00 | 191.00 |  | **1120** | 219.00 | 219.00 | 219.00 |
| **881** | 127.00 | 133.00 | 137.00 |  | **961** | 164.00 | 164.00 | 164.00 |  | **1041** | 192.00 | 192.00 | 192.00 |  | **1121** | 219.00 | 219.00 | 219.00 |
| **882** | 127.00 | 133.00 | 137.00 |  | **962** | 164.00 | 165.00 | 165.00 |  | **1042** | 192.00 | 192.00 | 192.00 |  | **1122** | 219.00 | 219.00 | 219.00 |
| **883** | 128.00 | 134.00 | 138.00 |  | **963** | 165.00 | 165.00 | 165.00 |  | **1043** | 192.00 | 192.00 | 192.00 |  | **1123** | 220.00 | 220.00 | 220.00 |
| **884** | 128.00 | 134.00 | 138.00 |  | **964** | 165.00 | 165.00 | 165.00 |  | **1044** | 193.00 | 193.00 | 193.00 |  | **1124** | 220.00 | 220.00 | 220.00 |
| **885** | 128.00 | 135.00 | 138.00 |  | **965** | 166.00 | 166.00 | 166.00 |  | **1045** | 193.00 | 193.00 | 193.00 |  | **1125** | 220.00 | 220.00 | 220.00 |
| **886** | 129.00 | 135.00 | 139.00 |  | **966** | 166.00 | 166.00 | 166.00 |  | **1046** | 193.00 | 193.00 | 193.00 |  | **1126** | 221.00 | 221.00 | 221.00 |
| **887** | 129.00 | 135.00 | 139.00 |  | **967** | 166.00 | 166.00 | 166.00 |  | **1047** | 194.00 | 194.00 | 194.00 |  | **1127** | 221.00 | 221.00 | 221.00 |
| **888** | 130.00 | 136.00 | 139.00 |  | **968** | 167.00 | 167.00 | 167.00 |  | **1048** | 194.00 | 194.00 | 194.00 |  | **1128** | 221.00 | 221.00 | 221.00 |
| **889** | 130.00 | 136.00 | 140.00 |  | **969** | 167.00 | 167.00 | 167.00 |  | **1049** | 194.00 | 194.00 | 194.00 |  | **1129** | 222.00 | 222.00 | 222.00 |
| **890** | 131.00 | 137.00 | 140.00 |  | **970** | 167.00 | 167.00 | 167.00 |  | **1050** | 195.00 | 195.00 | 195.00 |  | **1130** | 222.00 | 222.00 | 222.00 |
| **891** | 131.00 | 137.00 | 140.00 |  | **971** | 168.00 | 168.00 | 168.00 |  | **1051** | 195.00 | 195.00 | 195.00 |  | **1131** | 222.00 | 222.00 | 222.00 |
| **892** | 132.00 | 138.00 | 141.00 |  | **972** | 168.00 | 168.00 | 168.00 |  | **1052** | 195.00 | 195.00 | 195.00 |  | **1132** | 223.00 | 223.00 | 223.00 |
| **893** | 132.00 | 138.00 | 141.00 |  | **973** | 168.00 | 168.00 | 168.00 |  | **1053** | 196.00 | 196.00 | 196.00 |  | **1133** | 223.00 | 223.00 | 223.00 |
| **894** | 133.00 | 139.00 | 141.00 |  | **974** | 169.00 | 169.00 | 169.00 |  | **1054** | 196.00 | 196.00 | 196.00 |  | **1134** | 224.00 | 224.00 | 224.00 |
| **895** | 133.00 | 139.00 | 142.00 |  | **975** | 169.00 | 169.00 | 169.00 |  | **1055** | 196.00 | 196.00 | 196.00 |  | **1135** | 224.00 | 224.00 | 224.00 |
| **896** | 134.00 | 140.00 | 142.00 |  | **976** | 169.00 | 169.00 | 169.00 |  | **1056** | 197.00 | 197.00 | 197.00 |  | **1136** | 224.00 | 224.00 | 224.00 |
| **897** | 134.00 | 140.00 | 142.00 |  | **977** | 170.00 | 170.00 | 170.00 |  | **1057** | 197.00 | 197.00 | 197.00 |  | **1137** | 225.00 | 225.00 | 225.00 |
| **898** | 135.00 | 141.00 | 143.00 |  | **978** | 170.00 | 170.00 | 170.00 |  | **1058** | 197.00 | 197.00 | 197.00 |  | **1138** | 225.00 | 225.00 | 225.00 |
| **899** | 135.00 | 141.00 | 143.00 |  | **979** | 170.00 | 170.00 | 170.00 |  | **1059** | 198.00 | 198.00 | 198.00 |  | **1139** | 225.00 | 225.00 | 225.00 |
| **900** | 135.00 | 142.00 | 143.00 |  | **980** | 171.00 | 171.00 | 171.00 |  | **1060** | 198.00 | 198.00 | 198.00 |  | **1140** | 226.00 | 226.00 | 226.00 |
| **901** | 136.00 | 142.00 | 144.00 |  | **981** | 171.00 | 171.00 | 171.00 |  | **1061** | 199.00 | 199.00 | 199.00 |  | **1141** | 226.00 | 226.00 | 226.00 |
| **902** | 136.00 | 142.00 | 144.00 |  | **982** | 171.00 | 171.00 | 171.00 |  | **1062** | 199.00 | 199.00 | 199.00 |  | **1142** | 226.00 | 226.00 | 226.00 |
| **903** | 137.00 | 143.00 | 144.00 |  | **983** | 172.00 | 172.00 | 172.00 |  | **1063** | 199.00 | 199.00 | 199.00 |  | **1143** | 227.00 | 227.00 | 227.00 |
| **904** | 137.00 | 143.00 | 145.00 |  | **984** | 172.00 | 172.00 | 172.00 |  | **1064** | 200.00 | 200.00 | 200.00 |  | **1144** | 227.00 | 227.00 | 227.00 |
| **905** | 138.00 | 144.00 | 145.00 |  | **985** | 172.00 | 172.00 | 172.00 |  | **1065** | 200.00 | 200.00 | 200.00 |  | **1145** | 227.00 | 227.00 | 227.00 |
| **906** | 138.00 | 144.00 | 145.00 |  | **986** | 173.00 | 173.00 | 173.00 |  | **1066** | 200.00 | 200.00 | 200.00 |  | **1146** | 228.00 | 228.00 | 228.00 |
| **907** | 139.00 | 145.00 | 146.00 |  | **987** | 173.00 | 173.00 | 173.00 |  | **1067** | 201.00 | 201.00 | 201.00 |  | **1147** | 228.00 | 228.00 | 228.00 |
| **908** | 139.00 | 145.00 | 146.00 |  | **988** | 173.00 | 173.00 | 173.00 |  | **1068** | 201.00 | 201.00 | 201.00 |  | **1148** | 228.00 | 228.00 | 228.00 |
| **909** | 140.00 | 146.00 | 146.00 |  | **989** | 174.00 | 174.00 | 174.00 |  | **1069** | 201.00 | 201.00 | 201.00 |  | **1149** | 229.00 | 229.00 | 229.00 |
| **910** | 140.00 | 146.00 | 147.00 |  | **990** | 174.00 | 174.00 | 174.00 |  | **1070** | 202.00 | 202.00 | 202.00 |  | **1150** | 229.00 | 229.00 | 229.00 |
| **911** | 141.00 | 147.00 | 147.00 |  | **991** | 175.00 | 175.00 | 175.00 |  | **1071** | 202.00 | 202.00 | 202.00 |  | **1151** | 229.00 | 229.00 | 229.00 |
| **912** | 141.00 | 147.00 | 147.00 |  | **992** | 175.00 | 175.00 | 175.00 |  | **1072** | 202.00 | 202.00 | 202.00 |  | **1152** | 230.00 | 230.00 | 230.00 |
| **913** | 142.00 | 148.00 | 148.00 |  | **993** | 175.00 | 175.00 | 175.00 |  | **1073** | 203.00 | 203.00 | 203.00 |  | **1153** | 230.00 | 230.00 | 230.00 |
| **914** | 142.00 | 148.00 | 148.00 |  | **994** | 176.00 | 176.00 | 176.00 |  | **1074** | 203.00 | 203.00 | 203.00 |  | **1154** | 230.00 | 230.00 | 230.00 |
| **915** | 142.00 | 148.00 | 148.00 |  | **995** | 176.00 | 176.00 | 176.00 |  | **1075** | 203.00 | 203.00 | 203.00 |  | **1155** | 231.00 | 231.00 | 231.00 |

**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |
|  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |
| **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |
| **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |
| **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |
| **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |
| **1156** | 231.00 | 231.00 | 231.00 |  | 1236 | 258.00 | 258.00 | 258.00 |  | **1316** | 286.00 | 286.00 | 286.00 |  | **1396** | 313.00 | 313.00 | 313.00 |
| **1157** | 231.00 | 231.00 | 231.00 |  | 1237 | 259.00 | 259.00 | 259.00 |  | **1317** | 286.00 | 286.00 | 286.00 |  | **1397** | 313.00 | 313.00 | 313.00 |
| **1158** | 232.00 | 232.00 | 232.00 |  | 1238 | 259.00 | 259.00 | 259.00 |  | **1318** | 286.00 | 286.00 | 286.00 |  | **1398** | 314.00 | 314.00 | 314.00 |
| **1159** | 232.00 | 232.00 | 232.00 |  | 1239 | 260.00 | 260.00 | 260.00 |  | **1319** | 287.00 | 287.00 | 287.00 |  | **1399** | 314.00 | 314.00 | 314.00 |
| **1160** | 232.00 | 232.00 | 232.00 |  | 1240 | 260.00 | 260.00 | 260.00 |  | **1320** | 287.00 | 287.00 | 287.00 |  | **1400** | 314.00 | 314.00 | 314.00 |
| **1161** | 233.00 | 233.00 | 233.00 |  | 1241 | 260.00 | 260.00 | 260.00 |  | **1321** | 287.00 | 287.00 | 287.00 |  | **1401** | 315.00 | 315.00 | 315.00 |
| **1162** | 233.00 | 233.00 | 233.00 |  | 1242 | 261.00 | 261.00 | 261.00 |  | **1322** | 288.00 | 288.00 | 288.00 |  | **1402** | 315.00 | 315.00 | 315.00 |
| **1163** | 233.00 | 233.00 | 233.00 |  | 1243 | 261.00 | 261.00 | 261.00 |  | **1323** | 288.00 | 288.00 | 288.00 |  | **1403** | 315.00 | 315.00 | 315.00 |
| **1164** | 234.00 | 234.00 | 234.00 |  | 1244 | 261.00 | 261.00 | 261.00 |  | **1324** | 289.00 | 289.00 | 289.00 |  | **1404** | 316.00 | 316.00 | 316.00 |
| **1165** | 234.00 | 234.00 | 234.00 |  | 1245 | 262.00 | 262.00 | 262.00 |  | **1325** | 289.00 | 289.00 | 289.00 |  | **1405** | 316.00 | 316.00 | 316.00 |
| **1166** | 234.00 | 234.00 | 234.00 |  | 1246 | 262.00 | 262.00 | 262.00 |  | **1326** | 289.00 | 289.00 | 289.00 |  | **1406** | 316.00 | 316.00 | 316.00 |
| **1167** | 235.00 | 235.00 | 235.00 |  | 1247 | 262.00 | 262.00 | 262.00 |  | **1327** | 290.00 | 290.00 | 290.00 |  | **1407** | 317.00 | 317.00 | 317.00 |
| **1168** | 235.00 | 235.00 | 235.00 |  | 1248 | 263.00 | 263.00 | 263.00 |  | **1328** | 290.00 | 290.00 | 290.00 |  | **1408** | 317.00 | 317.00 | 317.00 |
| **1169** | 236.00 | 236.00 | 236.00 |  | 1249 | 263.00 | 263.00 | 263.00 |  | **1329** | 290.00 | 290.00 | 290.00 |  | **1409** | 317.00 | 317.00 | 317.00 |
| **1170** | 236.00 | 236.00 | 236.00 |  | 1250 | 263.00 | 263.00 | 263.00 |  | **1330** | 291.00 | 291.00 | 291.00 |  | **1410** | 318.00 | 318.00 | 318.00 |
| **1171** | 236.00 | 236.00 | 236.00 |  | 1251 | 264.00 | 264.00 | 264.00 |  | **1331** | 291.00 | 291.00 | 291.00 |  | **1411** | 318.00 | 318.00 | 318.00 |
| **1172** | 237.00 | 237.00 | 237.00 |  | 1252 | 264.00 | 264.00 | 264.00 |  | **1332** | 291.00 | 291.00 | 291.00 |  | **1412** | 318.00 | 318.00 | 318.00 |
| **1173** | 237.00 | 237.00 | 237.00 |  | 1253 | 264.00 | 264.00 | 264.00 |  | **1333** | 292.00 | 292.00 | 292.00 |  | **1413** | 319.00 | 319.00 | 319.00 |
| **1174** | 237.00 | 237.00 | 237.00 |  | 1254 | 265.00 | 265.00 | 265.00 |  | **1334** | 292.00 | 292.00 | 292.00 |  | **1414** | 319.00 | 319.00 | 319.00 |
| **1175** | 238.00 | 238.00 | 238.00 |  | 1255 | 265.00 | 265.00 | 265.00 |  | **1335** | 292.00 | 292.00 | 292.00 |  | **1415** | 319.00 | 319.00 | 319.00 |
| **1176** | 238.00 | 238.00 | 238.00 |  | 1256 | 265.00 | 265.00 | 265.00 |  | **1336** | 293.00 | 293.00 | 293.00 |  | **1416** | 320.00 | 320.00 | 320.00 |
| **1177** | 238.00 | 238.00 | 238.00 |  | 1257 | 266.00 | 266.00 | 266.00 |  | **1337** | 293.00 | 293.00 | 293.00 |  | **1417** | 320.00 | 320.00 | 320.00 |
| **1178** | 239.00 | 239.00 | 239.00 |  | 1258 | 266.00 | 266.00 | 266.00 |  | **1338** | 293.00 | 293.00 | 293.00 |  | **1418** | 320.00 | 320.00 | 320.00 |
| **1179** | 239.00 | 239.00 | 239.00 |  | 1259 | 266.00 | 266.00 | 266.00 |  | **1339** | 294.00 | 294.00 | 294.00 |  | **1419** | 321.00 | 321.00 | 321.00 |
| **1180** | 239.00 | 239.00 | 239.00 |  | 1260 | 267.00 | 267.00 | 267.00 |  | **1340** | 294.00 | 294.00 | 294.00 |  | **1420** | 321.00 | 321.00 | 321.00 |
| **1181** | 240.00 | 240.00 | 240.00 |  | 1261 | 267.00 | 267.00 | 267.00 |  | **1341** | 294.00 | 294.00 | 294.00 |  | **1421** | 321.00 | 321.00 | 321.00 |
| **1182** | 240.00 | 240.00 | 240.00 |  | 1262 | 267.00 | 267.00 | 267.00 |  | **1342** | 295.00 | 295.00 | 295.00 |  | **1422** | 322.00 | 322.00 | 322.00 |
| **1183** | 240.00 | 240.00 | 240.00 |  | 1263 | 268.00 | 268.00 | 268.00 |  | **1343** | 295.00 | 295.00 | 295.00 |  | **1423** | 322.00 | 322.00 | 322.00 |
| **1184** | 241.00 | 241.00 | 241.00 |  | 1264 | 268.00 | 268.00 | 268.00 |  | **1344** | 295.00 | 295.00 | 295.00 |  | **1424** | 323.00 | 323.00 | 323.00 |
| **1185** | 241.00 | 241.00 | 241.00 |  | 1265 | 268.00 | 268.00 | 268.00 |  | **1345** | 296.00 | 296.00 | 296.00 |  | **1425** | 323.00 | 323.00 | 323.00 |
| **1186** | 241.00 | 241.00 | 241.00 |  | 1266 | 269.00 | 269.00 | 269.00 |  | **1346** | 296.00 | 296.00 | 296.00 |  | **1426** | 323.00 | 323.00 | 323.00 |
| **1187** | 242.00 | 242.00 | 242.00 |  | 1267 | 269.00 | 269.00 | 269.00 |  | **1347** | 296.00 | 296.00 | 296.00 |  | **1427** | 324.00 | 324.00 | 324.00 |
| **1188** | 242.00 | 242.00 | 242.00 |  | 1268 | 269.00 | 269.00 | 269.00 |  | **1348** | 297.00 | 297.00 | 297.00 |  | **1428** | 324.00 | 324.00 | 324.00 |
| **1189** | 242.00 | 242.00 | 242.00 |  | 1269 | 270.00 | 270.00 | 270.00 |  | **1349** | 297.00 | 297.00 | 297.00 |  | **1429** | 324.00 | 324.00 | 324.00 |
| **1190** | 243.00 | 243.00 | 243.00 |  | 1270 | 270.00 | 270.00 | 270.00 |  | **1350** | 297.00 | 297.00 | 297.00 |  | **1430** | 325.00 | 325.00 | 325.00 |
| **1191** | 243.00 | 243.00 | 243.00 |  | 1271 | 270.00 | 270.00 | 270.00 |  | **1351** | 298.00 | 298.00 | 298.00 |  | **1431** | 325.00 | 325.00 | 325.00 |
| **1192** | 243.00 | 243.00 | 243.00 |  | 1272 | 271.00 | 271.00 | 271.00 |  | **1352** | 298.00 | 298.00 | 298.00 |  | **1432** | 325.00 | 325.00 | 325.00 |
| **1193** | 244.00 | 244.00 | 244.00 |  | 1273 | 271.00 | 271.00 | 271.00 |  | **1353** | 298.00 | 298.00 | 298.00 |  | **1433** | 326.00 | 326.00 | 326.00 |
| **1194** | 244.00 | 244.00 | 244.00 |  | 1274 | 271.00 | 271.00 | 271.00 |  | **1354** | 299.00 | 299.00 | 299.00 |  | **1434** | 326.00 | 326.00 | 326.00 |
| **1195** | 244.00 | 244.00 | 244.00 |  | 1275 | 272.00 | 272.00 | 272.00 |  | **1355** | 299.00 | 299.00 | 299.00 |  | **1435** | 326.00 | 326.00 | 326.00 |
| **1196** | 245.00 | 245.00 | 245.00 |  | 1276 | 272.00 | 272.00 | 272.00 |  | **1356** | 299.00 | 299.00 | 299.00 |  | **1436** | 327.00 | 327.00 | 327.00 |
| **1197** | 245.00 | 245.00 | 245.00 |  | 1277 | 273.00 | 273.00 | 273.00 |  | **1357** | 300.00 | 300.00 | 300.00 |  | **1437** | 327.00 | 327.00 | 327.00 |
| **1198** | 245.00 | 245.00 | 245.00 |  | 1278 | 273.00 | 273.00 | 273.00 |  | **1358** | 300.00 | 300.00 | 300.00 |  | **1438** | 327.00 | 327.00 | 327.00 |
| **1199** | 246.00 | 246.00 | 246.00 |  | 1279 | 273.00 | 273.00 | 273.00 |  | **1359** | 300.00 | 300.00 | 300.00 |  | **1439** | 328.00 | 328.00 | 328.00 |
| **1200** | 246.00 | 246.00 | 246.00 |  | 1280 | 274.00 | 274.00 | 274.00 |  | **1360** | 301.00 | 301.00 | 301.00 |  | **1440** | 328.00 | 328.00 | 328.00 |
| **1201** | 246.00 | 246.00 | 246.00 |  | 1281 | 274.00 | 274.00 | 274.00 |  | **1361** | 301.00 | 301.00 | 301.00 |  | **1441** | 328.00 | 328.00 | 328.00 |
| **1202** | 247.00 | 247.00 | 247.00 |  | 1282 | 274.00 | 274.00 | 274.00 |  | **1362** | 301.00 | 301.00 | 301.00 |  | **1442** | 329.00 | 329.00 | 329.00 |
| **1203** | 247.00 | 247.00 | 247.00 |  | 1283 | 275.00 | 275.00 | 275.00 |  | **1363** | 302.00 | 302.00 | 302.00 |  | **1443** | 329.00 | 329.00 | 329.00 |
| **1204** | 248.00 | 248.00 | 248.00 |  | 1284 | 275.00 | 275.00 | 275.00 |  | **1364** | 302.00 | 302.00 | 302.00 |  | **1444** | 329.00 | 329.00 | 329.00 |
| **1205** | 248.00 | 248.00 | 248.00 |  | 1285 | 275.00 | 275.00 | 275.00 |  | **1365** | 302.00 | 302.00 | 302.00 |  | **1445** | 330.00 | 330.00 | 330.00 |
| **1206** | 248.00 | 248.00 | 248.00 |  | 1286 | 276.00 | 276.00 | 276.00 |  | **1366** | 303.00 | 303.00 | 303.00 |  | **1446** | 330.00 | 330.00 | 330.00 |
| **1207** | 249.00 | 249.00 | 249.00 |  | 1287 | 276.00 | 276.00 | 276.00 |  | **1367** | 303.00 | 303.00 | 303.00 |  | **1447** | 330.00 | 330.00 | 330.00 |
| **1208** | 249.00 | 249.00 | 249.00 |  | 1288 | 276.00 | 276.00 | 276.00 |  | **1368** | 303.00 | 303.00 | 303.00 |  | **1448** | 331.00 | 331.00 | 331.00 |
| **1209** | 249.00 | 249.00 | 249.00 |  | 1289 | 277.00 | 277.00 | 277.00 |  | **1369** | 304.00 | 304.00 | 304.00 |  | **1449** | 331.00 | 331.00 | 331.00 |
| **1210** | 250.00 | 250.00 | 250.00 |  | 1290 | 277.00 | 277.00 | 277.00 |  | **1370** | 304.00 | 304.00 | 304.00 |  | **1450** | 331.00 | 331.00 | 331.00 |
| **1211** | 250.00 | 250.00 | 250.00 |  | 1291 | 277.00 | 277.00 | 277.00 |  | **1371** | 304.00 | 304.00 | 304.00 |  | **1451** | 332.00 | 332.00 | 332.00 |
| **1212** | 250.00 | 250.00 | 250.00 |  | 1292 | 278.00 | 278.00 | 278.00 |  | **1372** | 305.00 | 305.00 | 305.00 |  | **1452** | 332.00 | 332.00 | 332.00 |
| **1213** | 251.00 | 251.00 | 251.00 |  | 1293 | 278.00 | 278.00 | 278.00 |  | **1373** | 305.00 | 305.00 | 305.00 |  | **1453** | 332.00 | 332.00 | 332.00 |
| **1214** | 251.00 | 251.00 | 251.00 |  | 1294 | 278.00 | 278.00 | 278.00 |  | **1374** | 306.00 | 306.00 | 306.00 |  | **1454** | 333.00 | 333.00 | 333.00 |
| **1215** | 251.00 | 251.00 | 251.00 |  | 1295 | 279.00 | 279.00 | 279.00 |  | **1375** | 306.00 | 306.00 | 306.00 |  | **1455** | 333.00 | 333.00 | 333.00 |
| **1216** | 252.00 | 252.00 | 252.00 |  | 1296 | 279.00 | 279.00 | 279.00 |  | **1376** | 306.00 | 306.00 | 306.00 |  | **1456** | 333.00 | 333.00 | 333.00 |
| **1217** | 252.00 | 252.00 | 252.00 |  | 1297 | 279.00 | 279.00 | 279.00 |  | **1377** | 307.00 | 307.00 | 307.00 |  | **1457** | 334.00 | 334.00 | 334.00 |
| **1218** | 252.00 | 252.00 | 252.00 |  | 1298 | 280.00 | 280.00 | 280.00 |  | **1378** | 307.00 | 307.00 | 307.00 |  | **1458** | 334.00 | 334.00 | 334.00 |
| **1219** | 253.00 | 253.00 | 253.00 |  | 1299 | 280.00 | 280.00 | 280.00 |  | **1379** | 307.00 | 307.00 | 307.00 |  | **1459** | 334.00 | 334.00 | 334.00 |
| **1220** | 253.00 | 253.00 | 253.00 |  | 1300 | 280.00 | 280.00 | 280.00 |  | **1380** | 308.00 | 308.00 | 308.00 |  | **1460** | 335.00 | 335.00 | 335.00 |
| **1221** | 253.00 | 253.00 | 253.00 |  | 1301 | 281.00 | 281.00 | 281.00 |  | **1381** | 308.00 | 308.00 | 308.00 |  | **1461** | 335.00 | 335.00 | 335.00 |
| **1222** | 254.00 | 254.00 | 254.00 |  | 1302 | 281.00 | 281.00 | 281.00 |  | **1382** | 308.00 | 308.00 | 308.00 |  | **1462** | 335.00 | 335.00 | 335.00 |
| **1223** | 254.00 | 254.00 | 254.00 |  | 1303 | 281.00 | 281.00 | 281.00 |  | **1383** | 309.00 | 309.00 | 309.00 |  | **1463** | 336.00 | 336.00 | 336.00 |
| **1224** | 254.00 | 254.00 | 254.00 |  | 1304 | 282.00 | 282.00 | 282.00 |  | **1384** | 309.00 | 309.00 | 309.00 |  | **1464** | 336.00 | 336.00 | 336.00 |
| **1225** | 255.00 | 255.00 | 255.00 |  | 1305 | 282.00 | 282.00 | 282.00 |  | **1385** | 309.00 | 309.00 | 309.00 |  | **1465** | 336.00 | 336.00 | 336.00 |
| **1226** | 255.00 | 255.00 | 255.00 |  | 1306 | 282.00 | 282.00 | 282.00 |  | **1386** | 310.00 | 310.00 | 310.00 |  | **1466** | 337.00 | 337.00 | 337.00 |
| **1227** | 255.00 | 255.00 | 255.00 |  | 1307 | 283.00 | 283.00 | 283.00 |  | **1387** | 310.00 | 310.00 | 310.00 |  | **1467** | 337.00 | 337.00 | 337.00 |
| **1228** | 256.00 | 256.00 | 256.00 |  | 1308 | 283.00 | 283.00 | 283.00 |  | **1388** | 310.00 | 310.00 | 310.00 |  | **1468** | 337.00 | 337.00 | 337.00 |
| **1229** | 256.00 | 256.00 | 256.00 |  | 1309 | 283.00 | 283.00 | 283.00 |  | **1389** | 311.00 | 311.00 | 311.00 |  | **1469** | 338.00 | 338.00 | 338.00 |
| **1230** | 256.00 | 256.00 | 256.00 |  | 1310 | 284.00 | 284.00 | 284.00 |  | **1390** | 311.00 | 311.00 | 311.00 |  | **1470** | 338.00 | 338.00 | 338.00 |
| **1231** | 257.00 | 257.00 | 257.00 |  | 1311 | 284.00 | 284.00 | 284.00 |  | **1391** | 311.00 | 311.00 | 311.00 |  | **1471** | 338.00 | 338.00 | 338.00 |
| **1232** | 257.00 | 257.00 | 257.00 |  | 1312 | 284.00 | 284.00 | 284.00 |  | **1392** | 312.00 | 312.00 | 312.00 |  | **1472** | 339.00 | 339.00 | 339.00 |
| **1233** | 257.00 | 257.00 | 257.00 |  | 1313 | 285.00 | 285.00 | 285.00 |  | **1393** | 312.00 | 312.00 | 312.00 |  | **1473** | 339.00 | 339.00 | 339.00 |
| **1234** | 258.00 | 258.00 | 258.00 |  | 1314 | 285.00 | 285.00 | 285.00 |  | **1394** | 312.00 | 312.00 | 312.00 |  | **1474** | 340.00 | 340.00 | 340.00 |
| **1235** | 258.00 | 258.00 | 258.00 |  | 1315 | 285.00 | 285.00 | 285.00 |  | **1395** | 313.00 | 313.00 | 313.00 |  | **1475** | 340.00 | 340.00 | 340.00 |

**TAX TABLE FOR AGED PENSIONERS AND LOW INCOME AGED PERSONS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |  | **Amount to be withheld** | | | |
|  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |  |  |  |  | **Member** |
| **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |  | **Weekly** |  |  | **of a** |
| **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |  | **earnings** | **Single** | **Illness** | **couple** |
| **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |  | **1** | **2** | **3** | **4** |
| **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |  | **$** | **$** | **$** | **$** |
| **1476** | 340.00 | 340.00 | 340.00 |  | 1551 | 366.00 | 366.00 | 366.00 |  | **1626** | 395.00 | 395.00 | 395.00 |  | **1701** | 424.00 | 424.00 | 424.00 |
| **1477** | 341.00 | 341.00 | 341.00 |  | 1552 | 367.00 | 367.00 | 367.00 |  | **1627** | 396.00 | 396.00 | 396.00 |  | **1702** | 424.00 | 424.00 | 424.00 |
| **1478** | 341.00 | 341.00 | 341.00 |  | 1553 | 367.00 | 367.00 | 367.00 |  | **1628** | 396.00 | 396.00 | 396.00 |  | **1703** | 425.00 | 425.00 | 425.00 |
| **1479** | 341.00 | 341.00 | 341.00 |  | 1554 | 367.00 | 367.00 | 367.00 |  | **1629** | 396.00 | 396.00 | 396.00 |  | **1704** | 425.00 | 425.00 | 425.00 |
| **1480** | 342.00 | 342.00 | 342.00 |  | 1555 | 368.00 | 368.00 | 368.00 |  | **1630** | 397.00 | 397.00 | 397.00 |  | **1705** | 426.00 | 426.00 | 426.00 |
| **1481** | 342.00 | 342.00 | 342.00 |  | 1556 | 368.00 | 368.00 | 368.00 |  | **1631** | 397.00 | 397.00 | 397.00 |  | **1706** | 426.00 | 426.00 | 426.00 |
| **1482** | 342.00 | 342.00 | 342.00 |  | 1557 | 369.00 | 369.00 | 369.00 |  | **1632** | 397.00 | 397.00 | 397.00 |  | **1707** | 426.00 | 426.00 | 426.00 |
| **1483** | 343.00 | 343.00 | 343.00 |  | 1558 | 369.00 | 369.00 | 369.00 |  | **1633** | 398.00 | 398.00 | 398.00 |  | **1708** | 427.00 | 427.00 | 427.00 |
| **1484** | 343.00 | 343.00 | 343.00 |  | 1559 | 369.00 | 369.00 | 369.00 |  | **1634** | 398.00 | 398.00 | 398.00 |  | **1709** | 427.00 | 427.00 | 427.00 |
| **1485** | 343.00 | 343.00 | 343.00 |  | 1560 | 370.00 | 370.00 | 370.00 |  | **1635** | 399.00 | 399.00 | 399.00 |  | **1710** | 428.00 | 428.00 | 428.00 |
| **1486** | 344.00 | 344.00 | 344.00 |  | 1561 | 370.00 | 370.00 | 370.00 |  | **1636** | 399.00 | 399.00 | 399.00 |  | **1711** | 428.00 | 428.00 | 428.00 |
| **1487** | 344.00 | 344.00 | 344.00 |  | 1562 | 371.00 | 371.00 | 371.00 |  | **1637** | 399.00 | 399.00 | 399.00 |  | **1712** | 428.00 | 428.00 | 428.00 |
| **1488** | 344.00 | 344.00 | 344.00 |  | 1563 | 371.00 | 371.00 | 371.00 |  | **1638** | 400.00 | 400.00 | 400.00 |  | **1713** | 429.00 | 429.00 | 429.00 |
| **1489** | 345.00 | 345.00 | 345.00 |  | 1564 | 371.00 | 371.00 | 371.00 |  | **1639** | 400.00 | 400.00 | 400.00 |  | **1714** | 429.00 | 429.00 | 429.00 |
| **1490** | 345.00 | 345.00 | 345.00 |  | 1565 | 372.00 | 372.00 | 372.00 |  | **1640** | 401.00 | 401.00 | 401.00 |  | **1715** | 429.00 | 429.00 | 429.00 |
| **1491** | 345.00 | 345.00 | 345.00 |  | 1566 | 372.00 | 372.00 | 372.00 |  | **1641** | 401.00 | 401.00 | 401.00 |  | **1716** | 430.00 | 430.00 | 430.00 |
| **1492** | 346.00 | 346.00 | 346.00 |  | 1567 | 372.00 | 372.00 | 372.00 |  | **1642** | 401.00 | 401.00 | 401.00 |  | **1717** | 430.00 | 430.00 | 430.00 |
| **1493** | 346.00 | 346.00 | 346.00 |  | 1568 | 373.00 | 373.00 | 373.00 |  | **1643** | 402.00 | 402.00 | 402.00 |  | **1718** | 431.00 | 431.00 | 431.00 |
| **1494** | 346.00 | 346.00 | 346.00 |  | 1569 | 373.00 | 373.00 | 373.00 |  | **1644** | 402.00 | 402.00 | 402.00 |  | **1719** | 431.00 | 431.00 | 431.00 |
| **1495** | 347.00 | 347.00 | 347.00 |  | 1570 | 374.00 | 374.00 | 374.00 |  | **1645** | 402.00 | 402.00 | 402.00 |  | **1720** | 431.00 | 431.00 | 431.00 |
| **1496** | 347.00 | 347.00 | 347.00 |  | 1571 | 374.00 | 374.00 | 374.00 |  | **1646** | 403.00 | 403.00 | 403.00 |  | **1721** | 432.00 | 432.00 | 432.00 |
| **1497** | 347.00 | 347.00 | 347.00 |  | 1572 | 374.00 | 374.00 | 374.00 |  | **1647** | 403.00 | 403.00 | 403.00 |  | **1722** | 432.00 | 432.00 | 432.00 |
| **1498** | 348.00 | 348.00 | 348.00 |  | 1573 | 375.00 | 375.00 | 375.00 |  | **1648** | 404.00 | 404.00 | 404.00 |  | **1723** | 433.00 | 433.00 | 433.00 |
| **1499** | 348.00 | 348.00 | 348.00 |  | 1574 | 375.00 | 375.00 | 375.00 |  | **1649** | 404.00 | 404.00 | 404.00 |  | **1724** | 433.00 | 433.00 | 433.00 |
| **1500** | 348.00 | 348.00 | 348.00 |  | 1575 | 376.00 | 376.00 | 376.00 |  | **1650** | 404.00 | 404.00 | 404.00 |  | **1725** | 433.00 | 433.00 | 433.00 |
| **1501** | 349.00 | 349.00 | 349.00 |  | 1576 | 376.00 | 376.00 | 376.00 |  | **1651** | 405.00 | 405.00 | 405.00 |  | **1726** | 434.00 | 434.00 | 434.00 |
| **1502** | 349.00 | 349.00 | 349.00 |  | 1577 | 376.00 | 376.00 | 376.00 |  | **1652** | 405.00 | 405.00 | 405.00 |  | **1727** | 434.00 | 434.00 | 434.00 |
| **1503** | 349.00 | 349.00 | 349.00 |  | 1578 | 377.00 | 377.00 | 377.00 |  | **1653** | 406.00 | 406.00 | 406.00 |  | **1728** | 434.00 | 434.00 | 434.00 |
| **1504** | 350.00 | 350.00 | 350.00 |  | 1579 | 377.00 | 377.00 | 377.00 |  | **1654** | 406.00 | 406.00 | 406.00 |  | **1729** | 435.00 | 435.00 | 435.00 |
| **1505** | 350.00 | 350.00 | 350.00 |  | 1580 | 377.00 | 377.00 | 377.00 |  | **1655** | 406.00 | 406.00 | 406.00 |  | **1730** | 435.00 | 435.00 | 435.00 |
| **1506** | 350.00 | 350.00 | 350.00 |  | 1581 | 378.00 | 378.00 | 378.00 |  | **1656** | 407.00 | 407.00 | 407.00 |  | **1731** | 436.00 | 436.00 | 436.00 |
| **1507** | 351.00 | 351.00 | 351.00 |  | 1582 | 378.00 | 378.00 | 378.00 |  | **1657** | 407.00 | 407.00 | 407.00 |  | **1732** | 436.00 | 436.00 | 436.00 |
| **1508** | 351.00 | 351.00 | 351.00 |  | 1583 | 379.00 | 379.00 | 379.00 |  | **1658** | 407.00 | 407.00 | 407.00 |  | **1733** | 436.00 | 436.00 | 436.00 |
| **1509** | 351.00 | 351.00 | 351.00 |  | 1584 | 379.00 | 379.00 | 379.00 |  | **1659** | 408.00 | 408.00 | 408.00 |  | **1734** | 437.00 | 437.00 | 437.00 |
| **1510** | 352.00 | 352.00 | 352.00 |  | 1585 | 379.00 | 379.00 | 379.00 |  | **1660** | 408.00 | 408.00 | 408.00 |  | **1735** | 437.00 | 437.00 | 437.00 |
| **1511** | 352.00 | 352.00 | 352.00 |  | 1586 | 380.00 | 380.00 | 380.00 |  | **1661** | 409.00 | 409.00 | 409.00 |  | **1736** | 438.00 | 438.00 | 438.00 |
| **1512** | 352.00 | 352.00 | 352.00 |  | 1587 | 380.00 | 380.00 | 380.00 |  | **1662** | 409.00 | 409.00 | 409.00 |  | **1737** | 438.00 | 438.00 | 438.00 |
| **1513** | 353.00 | 353.00 | 353.00 |  | 1588 | 381.00 | 381.00 | 381.00 |  | **1663** | 409.00 | 409.00 | 409.00 |  | **1738** | 438.00 | 438.00 | 438.00 |
| **1514** | 353.00 | 353.00 | 353.00 |  | 1589 | 381.00 | 381.00 | 381.00 |  | **1664** | 410.00 | 410.00 | 410.00 |  | **1739** | 439.00 | 439.00 | 439.00 |
| **1515** | 353.00 | 353.00 | 353.00 |  | 1590 | 381.00 | 381.00 | 381.00 |  | **1665** | 410.00 | 410.00 | 410.00 |  | **1740** | 439.00 | 439.00 | 439.00 |
| **1516** | 354.00 | 354.00 | 354.00 |  | 1591 | 382.00 | 382.00 | 382.00 |  | **1666** | 411.00 | 411.00 | 411.00 |  | **1741** | 439.00 | 439.00 | 439.00 |
| **1517** | 354.00 | 354.00 | 354.00 |  | 1592 | 382.00 | 382.00 | 382.00 |  | **1667** | 411.00 | 411.00 | 411.00 |  | **1742** | 440.00 | 440.00 | 440.00 |
| **1518** | 354.00 | 354.00 | 354.00 |  | 1593 | 382.00 | 382.00 | 382.00 |  | **1668** | 411.00 | 411.00 | 411.00 |  | **1743** | 440.00 | 440.00 | 440.00 |
| **1519** | 355.00 | 355.00 | 355.00 |  | 1594 | 383.00 | 383.00 | 383.00 |  | **1669** | 412.00 | 412.00 | 412.00 |  | **1744** | 441.00 | 441.00 | 441.00 |
| **1520** | 355.00 | 355.00 | 355.00 |  | 1595 | 383.00 | 383.00 | 383.00 |  | **1670** | 412.00 | 412.00 | 412.00 |  | **1745** | 441.00 | 441.00 | 441.00 |
| **1521** | 355.00 | 355.00 | 355.00 |  | 1596 | 384.00 | 384.00 | 384.00 |  | **1671** | 413.00 | 413.00 | 413.00 |  | **1746** | 441.00 | 441.00 | 441.00 |
| **1522** | 356.00 | 356.00 | 356.00 |  | 1597 | 384.00 | 384.00 | 384.00 |  | **1672** | 413.00 | 413.00 | 413.00 |  | **1747** | 442.00 | 442.00 | 442.00 |
| **1523** | 356.00 | 356.00 | 356.00 |  | 1598 | 384.00 | 384.00 | 384.00 |  | **1673** | 413.00 | 413.00 | 413.00 |  | **1748** | 442.00 | 442.00 | 442.00 |
| **1524** | 357.00 | 357.00 | 357.00 |  | 1599 | 385.00 | 385.00 | 385.00 |  | **1674** | 414.00 | 414.00 | 414.00 |  | **1749** | 443.00 | 443.00 | 443.00 |
| **1525** | 357.00 | 357.00 | 357.00 |  | 1600 | 385.00 | 385.00 | 385.00 |  | **1675** | 414.00 | 414.00 | 414.00 |  | **1750** | 443.00 | 443.00 | 443.00 |
| **1526** | 357.00 | 357.00 | 357.00 |  | 1601 | 386.00 | 386.00 | 386.00 |  | **1676** | 414.00 | 414.00 | 414.00 |  | **1751** | 443.00 | 443.00 | 443.00 |
| **1527** | 358.00 | 358.00 | 358.00 |  | 1602 | 386.00 | 386.00 | 386.00 |  | **1677** | 415.00 | 415.00 | 415.00 |  | **1752** | 444.00 | 444.00 | 444.00 |
| **1528** | 358.00 | 358.00 | 358.00 |  | 1603 | 386.00 | 386.00 | 386.00 |  | **1678** | 415.00 | 415.00 | 415.00 |  | **1753** | 444.00 | 444.00 | 444.00 |
| **1529** | 358.00 | 358.00 | 358.00 |  | 1604 | 387.00 | 387.00 | 387.00 |  | **1679** | 416.00 | 416.00 | 416.00 |  | **1754** | 444.00 | 444.00 | 444.00 |
| **1530** | 359.00 | 359.00 | 359.00 |  | 1605 | 387.00 | 387.00 | 387.00 |  | **1680** | 416.00 | 416.00 | 416.00 |  | **1755** | 445.00 | 445.00 | 445.00 |
| **1531** | 359.00 | 359.00 | 359.00 |  | 1606 | 387.00 | 387.00 | 387.00 |  | **1681** | 416.00 | 416.00 | 416.00 |  | **1756** | 445.00 | 445.00 | 445.00 |
| **1532** | 359.00 | 359.00 | 359.00 |  | 1607 | 388.00 | 388.00 | 388.00 |  | **1682** | 417.00 | 417.00 | 417.00 |  | **1757** | 446.00 | 446.00 | 446.00 |
| **1533** | 360.00 | 360.00 | 360.00 |  | 1608 | 388.00 | 388.00 | 388.00 |  | **1683** | 417.00 | 417.00 | 417.00 |  | **1758** | 446.00 | 446.00 | 446.00 |
| **1534** | 360.00 | 360.00 | 360.00 |  | 1609 | 389.00 | 389.00 | 389.00 |  | **1684** | 418.00 | 418.00 | 418.00 |  | **1759** | 446.00 | 446.00 | 446.00 |
| **1535** | 360.00 | 360.00 | 360.00 |  | 1610 | 389.00 | 389.00 | 389.00 |  | **1685** | 418.00 | 418.00 | 418.00 |  | **1760** | 447.00 | 447.00 | 447.00 |
| **1536** | 361.00 | 361.00 | 361.00 |  | 1611 | 389.00 | 389.00 | 389.00 |  | **1686** | 418.00 | 418.00 | 418.00 |  | **1761** | 447.00 | 447.00 | 447.00 |
| **1537** | 361.00 | 361.00 | 361.00 |  | 1612 | 390.00 | 390.00 | 390.00 |  | **1687** | 419.00 | 419.00 | 419.00 |  | **1762** | 448.00 | 448.00 | 448.00 |
| **1538** | 361.00 | 361.00 | 361.00 |  | 1613 | 390.00 | 390.00 | 390.00 |  | **1688** | 419.00 | 419.00 | 419.00 |  | **1763** | 448.00 | 448.00 | 448.00 |
| **1539** | 362.00 | 362.00 | 362.00 |  | 1614 | 391.00 | 391.00 | 391.00 |  | **1689** | 419.00 | 419.00 | 419.00 |  | **1764** | 448.00 | 448.00 | 448.00 |
| **1540** | 362.00 | 362.00 | 362.00 |  | 1615 | 391.00 | 391.00 | 391.00 |  | **1690** | 420.00 | 420.00 | 420.00 |  | **1765** | 449.00 | 449.00 | 449.00 |
| **1541** | 362.00 | 362.00 | 362.00 |  | 1616 | 391.00 | 391.00 | 391.00 |  | **1691** | 420.00 | 420.00 | 420.00 |  | **1766** | 449.00 | 449.00 | 449.00 |
| **1542** | 363.00 | 363.00 | 363.00 |  | 1617 | 392.00 | 392.00 | 392.00 |  | **1692** | 421.00 | 421.00 | 421.00 |  | **1767** | 449.00 | 449.00 | 449.00 |
| **1543** | 363.00 | 363.00 | 363.00 |  | 1618 | 392.00 | 392.00 | 392.00 |  | **1693** | 421.00 | 421.00 | 421.00 |  | **1768** | 450.00 | 450.00 | 450.00 |
| **1544** | 364.00 | 364.00 | 364.00 |  | 1619 | 392.00 | 392.00 | 392.00 |  | **1694** | 421.00 | 421.00 | 421.00 |  | **1769** | 450.00 | 450.00 | 450.00 |
| **1545** | 364.00 | 364.00 | 364.00 |  | 1620 | 393.00 | 393.00 | 393.00 |  | **1695** | 422.00 | 422.00 | 422.00 |  | **1770** | 451.00 | 451.00 | 451.00 |
| **1546** | 364.00 | 364.00 | 364.00 |  | 1621 | 393.00 | 393.00 | 393.00 |  | **1696** | 422.00 | 422.00 | 422.00 |  | **1771** | 451.00 | 451.00 | 451.00 |
| **1547** | 365.00 | 365.00 | 365.00 |  | 1622 | 394.00 | 394.00 | 394.00 |  | **1697** | 423.00 | 423.00 | 423.00 |  | **1772** | 451.00 | 451.00 | 451.00 |
| **1548** | 365.00 | 365.00 | 365.00 |  | 1623 | 394.00 | 394.00 | 394.00 |  | **1698** | 423.00 | 423.00 | 423.00 |  | **1773** | 452.00 | 452.00 | 452.00 |
| **1549** | 366.00 | 366.00 | 366.00 |  | 1624 | 394.00 | 394.00 | 394.00 |  | **1699** | 423.00 | 423.00 | 423.00 |  | **1774** | 452.00 | 452.00 | 452.00 |
| **1550** | 366.00 | 366.00 | 366.00 |  | 1625 | 395.00 | 395.00 | 395.00 |  | **1700** | 424.00 | 424.00 | 424.00 |  | **1775** | 453.00 | 453.00 | 453.00 |

**⦶** Where your payee earns more than $1,775 but less than $3,461, withhold $453 plus 38.50 cents for each $1 of earnings in excess of $1,775.

Where your payee earns more than $3,460, withhold $1,102 plus 46.50 cents for each $1 of earnings in excess of $3,460.

**For all withholding amounts calculated, round the result to the nearest dollar.**