



ANALYSIS

<p>Title</p> <ol style="list-style-type: none"> 1. Short Title 2. Application 3. Rebate for young families 4. Application of tax codes specified in tax code declarations or tax code certificates 5. Cessation of young family rebate for purposes of tax codes 	<ol style="list-style-type: none"> 6. Adjustments where tax deductions are not in accordance with rebates for dependants or young family rebate or have been made on basis of special tax code certificate, or for excess insurance and superannuation contributions 7. Basic tax deductions for weekly pay period taxpayers and shearers 8. Basic tax deductions in respect of employees with "No Declaration" tax code <ol style="list-style-type: none"> 2A. Payments for weekly pay periods to employees with 'No Declaration' tax code
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Schedule

1976, No. 26

An Act to amend the Land and Income Tax Act 1954

[30 September 1976]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title—This Act may be cited as the Land and Income Tax Amendment Act 1976, and shall be read together with and deemed part of the Land and Income Tax Act 1954 (hereinafter referred to as the principal Act).

2. Application—Except where this Act otherwise provides, this Act shall apply with respect to every tax deduction from payments of salaries and wages for every pay period ending on or after the 1st day of October 1976.

3. Rebate for young families—(1) The principal Act is hereby amended by inserting, after section 82 (as substituted by section 51 of the Land and Income Tax Amendment Act 1973), the following section:

“82A. (1) For the purposes of this section—

“‘Family benefit’ means a family benefit payable under Part I of the Social Security Act 1964:

“‘Qualifying child’, in relation to any income year, means any child who is under the age of 5 years or attains the age of 5 years at any time during that income year and in respect of whom there is payable a family benefit.

“(2) Subject to this section and section 84AA of this Act, in the assessment of every taxpayer (other than an absentee) who is entitled to a rebate under this section in respect of any income year there shall be allowed as a rebate of income tax for that income year the sum of \$312, diminished by 15 cents for each complete dollar of the excess of assessable income derived by the taxpayer in that income year over \$5,200.

“(3) Notwithstanding anything in this section, the rebate allowable under this section in respect of the income year that commenced on the 1st day of April 1976 shall be 50 percent of the amount that would otherwise be allowable under this section.

“(4) Subject to this section, a taxpayer shall be entitled to a rebate under this section in respect of any income year where the Commissioner is satisfied that, in that year,—

“(a) A qualifying child lives as a member of the family with the taxpayer or with any 2 persons (one of whom is the taxpayer) who have the care of the qualifying child; and

“(b) The taxpayer or the other person receives the family benefit in respect of the qualifying child; and

“(c) Where there are 2 such persons who have the care of the qualifying child—

“(i) The assessable income derived by the taxpayer exceeds that of the other person; or

“(ii) Where the assessable income derived by the taxpayer is the same as that of the other person, the taxpayer receives the family benefit.

“(5) In no case shall the total rebates under this section in respect of any income year exceed the amount allowed under subsection (2) or, as the case may be, subsection (3) of this section in respect of any one qualifying child.

“(6) A taxpayer shall not be entitled to more than one rebate under this section in respect of any income year.

“(7) Where in respect of any income year more than one taxpayer is entitled to a rebate under this section in respect of the same qualifying child, or would have been entitled to such rebate if that qualifying child were the only qualifying child in respect of each of those taxpayers, the Commissioner may allow such rebate and to such taxpayers as he considers fair and equitable.

“(8) Where the Commissioner is satisfied that arrangements have been made between a taxpayer and another person with a view to the affairs of the taxpayer and of that other person being so arranged or conducted that this section would, but for this subsection, have effect more favourably in relation to that taxpayer than would otherwise have been the case, the amount of any rebate to which the taxpayer is entitled under this section shall not exceed the amount of the rebate to which that taxpayer would, in the opinion of the Commissioner, have been entitled if those arrangements had not been made.

“(9) In determining the entitlement of any taxpayer to a rebate under this section, the Commissioner may, if he considers it necessary, obtain the advice of the Director-General of the Department of Social Welfare.”

(2) Section 84AA (2) of the principal Act (as inserted by section 54 of the Land and Income Tax Amendment Act 1973) is hereby amended by inserting, after paragraph (i), the following paragraph:

“(ia) Section 82A.”.

(3) This section shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1976 and in every subsequent year.

4. Application of tax codes specified in tax code declarations or tax code certificates—(1) Section 13 (1) of the Income Tax Assessment Act 1957 (as substituted by section 3 (1) of the Land and Income Tax Amendment Act 1972) is hereby amended by adding the following codes:

“S + F”, signifying an employee who has no spouse or housekeeper as a dependant and who is entitled to a rebate from income tax under section 82A of the principal Act:

“M + F”, signifying an employee who has a spouse or housekeeper as a dependant and who is entitled to a rebate from income tax under section 82A of the principal Act.”

(2) Section 13 (8) of the Income Tax Assessment Act 1957 is hereby amended by inserting, after the words “ceases to be a dependant of the employee”, the words “or where the employee, being an employee to whom an S + F or an M + F tax code previously applied, ceases to be entitled to the use of that tax code”.

(3) Section 13 of the Income Tax Assessment Act 1957 is hereby further amended by repealing subsection (9), and substituting the following subsection:

“(9) Where a tax code ceases under subsection (8) of this section to apply to an employee by reason of any person ceasing to be a dependant of the employee, or the employee, being an employee to whom an S + F or M + F tax code previously applied, ceasing to be entitled to the use of that tax code, the employee shall, not later than 4 days after the date on which he became aware that the tax code ceased to apply, give notice in writing of that fact to the employer or (where the tax code declaration was delivered to the Commissioner) to the Commissioner, specifying the name of the dependant and the date on which he ceased to be a dependant or the reason why an S + F or M + F tax code ceased to apply and the date it ceased to apply, as the case may be. No employer or other person making a source deduction payment shall be liable for making a reduced deduction according to a tax code after it has ceased under subsection (8) of this section to apply to the employee but before the employer has received notice (whether under this subsection or otherwise) that the dependant has ceased to be a dependant of the employee or that the S + F or M + F tax code has ceased to apply to the employee.”

5. Cessation of young family rebate for purposes of tax codes—The Income Tax Assessment Act 1957 is hereby further amended by adding, after section 14, the following section:

“14A. An employee who is entitled under section 13 (1) of this Act to the application of the tax codes S + F or M + F shall cease to be so entitled, if and when, before the tax code ceases to apply to the employee, the employee knows or anticipates, or should have known or anticipated, that his assessable income in any income year will exceed \$7,280.

6. Adjustments where tax deductions are not in accordance with rebates for dependants or young family rebate or have been made on basis of special tax code certificate, or for excess insurance and superannuation contributions—

(1) Section 26 of the Income Tax Assessment Act 1957 (as substituted by section 16 (1) of the Land and Income Tax Amendment Act (No. 2) 1962) is hereby amended by repealing subparagraph (i) of subsection (1) (b) (as amended by section 3 (2) of the Land and Income Tax Amendment Act (No. 3) 1968), and substituting the following subparagraph:

“(i) The amount of the tax deduction was determined on the basis that some person was a dependant of the taxpayer, or that the taxpayer was entitled to a rebate under section 82A of the principal Act, and it transpires that in that year the taxpayer, on an assessment of income tax under Part VI of the principal Act, would not have been entitled to a rebate of income tax on those grounds, or would have been entitled only to a portion of a rebate of income tax; or”.

(2) The Land and Income Tax Amendment Act (No. 3) 1968 is hereby amended by repealing so much of the Second Schedule as relates to section 26 (1) (b) (i) of the Income Tax Assessment Act 1957.

7. Basic tax deductions for weekly pay period taxpayers and shearers—(1) The First Schedule to the Income Tax Assessment Act 1957 is hereby amended by repealing Appendix A (as substituted by section 4 (1) of the Land and Income Tax Amendment Act 1975), and substituting the new Appendix A set out in the Schedule to this Act.

(2) The First Schedule to the Income Tax Assessment Act 1957 is hereby amended by adding to clause 6, after subclause (3) (as substituted by section 58 (1) of the Land and Income Tax Amendment Act 1973), the following subclauses:

“(4) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee’s tax code is ‘M + F’, the basic tax deduction shall be—

“(a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:

- “(b) Where the daily payment exceeds \$8, but does not exceed \$20, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’, reduced by the sum of \$1.20 or the amount of the tax, whichever is the lesser:
- “(c) Where the daily payment exceeds \$20, but does not exceed \$28, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’, reduced by the sum of \$1.20 diminished by 15c for each complete dollar of the excess of the daily payment over \$20:
- “(d) Where the daily payment exceeds \$28, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’.
- “(5) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee’s tax code is ‘S + F’, the basic tax deduction shall be—
- “(a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:
- “(b) Where the daily payment exceeds \$8, but does not exceed \$20, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘S’, reduced by the sum of \$1.20 or the amount of the tax, whichever is the lesser:
- “(c) Where the daily payment exceeds \$20, but does not exceed \$28, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘S’, reduced by the sum of \$1.20 diminished by 15c for each complete dollar of the excess of the daily payment over \$20:
- “(d) Where the daily payment exceeds \$28, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘S’.”
- (3) The Land and Income Tax Amendment Act 1975 is hereby consequentially amended by repealing section 4.

8. Basic tax deductions in respect of employees with “No Declaration” tax code—(1) The First Schedule to the Income Tax Assessment Act 1957 (as substituted by section

22 (1) of the Land and Income Tax Amendment Act (No. 2) 1959) is hereby amended by inserting, after clause 2, the following clause:

“2A. Payments for weekly pay periods to employees with ‘No Declaration’ tax code—From every payment of salary or wages not included in clause 6 or clause 7 of this Schedule where the payment is for a weekly pay period to an employee to whom a ‘No Declaration’ tax code applies, the basic tax deduction shall be—

“(a) Where that payment does not exceed \$100, an amount calculated on the amount of the payment at the rate of 21c per \$1:

“(b) Where that payment exceeds \$100, the appropriate amount that would be deducted in accordance with clause 2 of this Schedule if the tax code of the employee were ‘S.’”

(2) The said First Schedule (as so substituted) is hereby further amended—

(a) By inserting in clause 2, before the words “From every payment”, the words “Subject to clause 2A of this Schedule”:

(b) By inserting in paragraph (b) of clause 3, clause 4, and subclauses (2) and (3) of clause 6, after the words “under clause 2”, in each case the words “or, as the case may require, clause 2A”:

(c) By omitting from clause 4 the words “neither clause 2 nor clause 3 of this Schedule applies”, and substituting the words “none of the clauses 2, 2A, and 3 of this Schedule applies”.

SCHEDULE

Section 7 (1)

NEW APPENDIX A TO FIRST SCHEDULE TO INCOME TAX ASSESSMENT ACT 1957

APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED			
	Code S	Code S + F	Code M	Code M + F		Code S	Code S + F	Code M	Code M + F		Code S	Code S + F	Code M	Code M + F
\$.50	.00	.00	.00	.00	25.50	2.11	.00	.00	.00	50.50	7.30	1.30	4.31	.00
1.00	.00	.00	.00	.00	26.00	2.21	.00	.00	.00	51.00	7.41	1.41	4.43	.00
1.50	.00	.00	.00	.00	26.50	2.31	.00	.00	.00	51.50	7.53	1.53	4.55	.00
2.00	.00	.00	.00	.00	27.00	2.41	.00	.00	.00	52.00	7.65	1.65	4.67	.00
2.50	.00	.00	.00	.00	27.50	2.51	.00	.00	.00	52.50	7.77	1.77	4.78	.00
3.00	.00	.00	.00	.00	28.00	2.61	.00	.00	.00	53.00	7.88	1.88	4.90	.00
3.50	.00	.00	.00	.00	28.50	2.71	.00	.00	.00	53.50	8.00	2.00	5.02	.00
4.00	.00	.00	.00	.00	29.00	2.81	.00	.00	.00	54.00	8.12	2.12	5.14	.00
4.50	.00	.00	.00	.00	29.50	2.91	.00	.00	.00	54.50	8.24	2.24	5.25	.00
5.00	.00	.00	.00	.00	30.00	3.01	.00	.03	.00	55.00	8.35	2.35	5.37	.00
5.50	.00	.00	.00	.00	30.50	3.11	.00	.13	.00	55.50	8.47	2.47	5.49	.00
6.00	.00	.00	.00	.00	31.00	3.21	.00	.23	.00	56.00	8.59	2.59	5.61	.00
6.50	.00	.00	.00	.00	31.50	3.31	.00	.33	.00	56.50	8.71	2.71	5.72	.00
7.00	.00	.00	.00	.00	32.00	3.41	.00	.43	.00	57.00	8.82	2.82	5.84	.00
7.50	.00	.00	.00	.00	32.50	3.51	.00	.53	.00	57.50	8.94	2.94	5.96	.00
8.00	.00	.00	.00	.00	33.00	3.61	.00	.63	.00	58.00	9.07	3.07	6.08	.08
8.50	.00	.00	.00	.00	33.50	3.71	.00	.73	.00	58.50	9.20	3.20	6.21	.21
9.00	.00	.00	.00	.00	34.00	3.81	.00	.83	.00	59.00	9.33	3.33	6.34	.34
9.50	.00	.00	.00	.00	34.50	3.91	.00	.93	.00	59.50	9.46	3.46	6.47	.47
10.00	.00	.00	.00	.00	35.00	4.01	.00	1.03	.00	60.00	9.59	3.59	6.60	.60
10.50	.00	.00	.00	.00	35.50	4.11	.00	1.13	.00	60.50	9.72	3.72	6.73	.73
11.00	.00	.00	.00	.00	36.00	4.21	.00	1.23	.00	61.00	9.85	3.85	6.86	.86
11.50	.00	.00	.00	.00	36.50	4.31	.00	1.33	.00	61.50	9.98	3.98	6.99	.99
12.00	.00	.00	.00	.00	37.00	4.41	.00	1.43	.00	62.00	10.11	4.11	7.12	1.12
12.50	.00	.00	.00	.00	37.50	4.51	.00	1.53	.00	62.50	10.24	4.24	7.25	1.25
13.00	.00	.00	.00	.00	38.00	4.61	.00	1.63	.00	63.00	10.37	4.37	7.38	1.38
13.50	.00	.00	.00	.00	38.50	4.71	.00	1.73	.00	63.50	10.50	4.50	7.51	1.51
14.00	.00	.00	.00	.00	39.00	4.82	.00	1.84	.00	64.00	10.63	4.63	7.64	1.64
14.50	.00	.00	.00	.00	39.50	4.92	.00	1.94	.00	64.50	10.76	4.76	7.77	1.77
15.00	.01	.00	.00	.00	40.00	5.03	.00	2.05	.00	65.00	10.89	4.89	7.90	1.90
15.50	.11	.00	.00	.00	40.50	5.13	.00	2.15	.00	65.50	11.02	5.02	8.03	2.03
16.00	.21	.00	.00	.00	41.00	5.24	.00	2.26	.00	66.00	11.15	5.15	8.16	2.16
16.50	.31	.00	.00	.00	41.50	5.34	.00	2.36	.00	66.50	11.28	5.28	8.29	2.29
17.00	.41	.00	.00	.00	42.00	5.45	.00	2.47	.00	67.00	11.41	5.41	8.42	2.42
17.50	.51	.00	.00	.00	42.50	5.55	.00	2.57	.00	67.50	11.54	5.54	8.56	2.56
18.00	.61	.00	.00	.00	43.00	5.66	.00	2.68	.00	68.00	11.68	5.68	8.70	2.70
18.50	.71	.00	.00	.00	43.50	5.76	.00	2.78	.00	68.50	11.83	5.83	8.84	2.84
19.00	.81	.00	.00	.00	44.00	5.87	.00	2.89	.00	69.00	11.97	5.97	8.99	2.99
19.50	.91	.00	.00	.00	44.50	5.97	.00	2.99	.00	69.50	12.11	6.11	9.13	3.13
20.00	1.01	.00	.00	.00	45.00	6.08	.08	3.10	.00	70.00	12.25	6.25	9.27	3.27
20.50	1.11	.00	.00	.00	45.50	6.18	.18	3.20	.00	70.50	12.40	6.40	9.41	3.41
21.00	1.21	.00	.00	.00	46.00	6.29	.29	3.31	.00	71.00	12.54	6.54	9.56	3.56
21.50	1.31	.00	.00	.00	46.50	6.39	.39	3.41	.00	71.50	12.68	6.68	9.70	3.70
22.00	1.41	.00	.00	.00	47.00	6.50	.50	3.52	.00	72.00	12.82	6.82	9.84	3.84
22.50	1.51	.00	.00	.00	47.50	6.60	.60	3.62	.00	72.50	12.97	6.97	9.98	3.98
23.00	1.61	.00	.00	.00	48.00	6.71	.71	3.73	.00	73.00	13.11	7.11	10.13	4.13
23.50	1.71	.00	.00	.00	48.50	6.83	.83	3.84	.00	73.50	13.25	7.25	10.27	4.27
24.00	1.81	.00	.00	.00	49.00	6.94	.94	3.96	.00	74.00	13.39	7.39	10.41	4.41
24.50	1.91	.00	.00	.00	49.50	7.06	1.06	4.08	.00	74.50	13.54	7.54	10.55	4.55
25.00	2.01	.00	.00	.00	50.00	7.18	1.18	4.20	.00	75.00	13.68	7.68	10.70	4.70

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SCHEDULE—continued
APPENDIX A—continued

WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED			
	Code S	Code S+F	Code M	Code M+F		Code S	Code S+F	Code M	Code M+F		Code S	Code S+F	Code M	Code M+F
75.50	13.82	7.82	10.84	4.84	100.50	22.01	16.09	19.03	13.11	131.00	34.55	33.20	31.57	30.22
76.00	13.96	7.96	10.98	4.98	101.00	22.20	16.35	19.22	13.37	132.00	35.01	33.81	32.03	30.83
76.50	14.11	8.11	11.12	5.12	101.50	22.38	16.60	19.40	13.62	133.00	35.46	34.41	32.48	31.43
77.00	14.25	8.25	11.27	5.27	102.00	22.56	16.86	19.58	13.88	134.00	35.92	35.02	32.94	32.04
77.50	14.40	8.40	11.42	5.42	102.50	22.74	17.12	19.76	14.14	135.00	36.37	35.62	33.39	32.64
78.00	14.56	8.56	11.58	5.58	103.00	22.93	17.38	19.95	14.40	136.00	36.83	36.23	33.85	33.25
78.50	14.71	8.71	11.73	5.73	103.50	23.11	17.63	20.13	14.65	137.00	37.28	36.83	34.30	33.85
79.00	14.87	8.87	11.89	5.89	104.00	23.29	17.89	20.31	14.91	138.00	37.74	37.44	34.76	34.46
79.50	15.02	9.02	12.04	6.04	104.50	23.47	18.15	20.49	15.17	139.00	38.19	38.04	35.21	35.06
80.00	15.18	9.18	12.20	6.20	105.00	23.66	18.41	20.68	15.43	140.00	38.65	38.65	35.67	35.67
80.50	15.33	9.33	12.35	6.35	105.50	23.84	18.66	20.86	15.68	141.00	39.10	39.10	36.12	36.12
81.00	15.49	9.49	12.51	6.51	106.00	24.03	18.93	21.05	15.95	142.00	39.56	39.56	36.58	36.58
81.50	15.64	9.64	12.66	6.66	106.50	24.23	19.20	21.25	16.22	143.00	40.01	40.01	37.03	37.03
82.00	15.80	9.80	12.82	6.82	107.00	24.42	19.47	21.44	16.49	144.00	40.47	40.47	37.49	37.49
82.50	15.95	9.95	12.97	6.97	107.50	24.62	19.75	21.64	16.77	145.00	40.92	40.92	37.94	37.94
83.00	16.11	10.11	13.13	7.13	108.00	24.82	20.02	21.84	17.04	146.00	41.38	41.38	38.40	38.40
83.50	16.26	10.26	13.28	7.28	108.50	25.02	20.29	22.04	17.31	147.00	41.83	41.83	38.85	38.85
84.00	16.42	10.42	13.44	7.44	109.00	25.21	20.56	22.23	17.58	148.00	42.29	42.29	39.31	39.31
84.50	16.57	10.57	13.59	7.59	109.50	25.41	20.84	22.43	17.86	149.00	42.74	42.74	39.76	39.76
85.00	16.73	10.73	13.75	7.75	110.00	25.61	21.11	22.63	18.13	150.00	43.20	43.20	40.22	40.22
85.50	16.88	10.88	13.90	7.90	110.50	25.81	21.38	22.83	18.40	151.00	43.65	43.65	40.67	40.67
86.00	17.04	11.04	14.06	8.06	111.00	26.00	21.65	23.02	18.67	152.00	44.11	44.11	41.13	41.13
86.50	17.19	11.19	14.21	8.21	111.50	26.20	21.93	23.22	18.95	153.00	44.56	44.56	41.58	41.58
87.00	17.36	11.36	14.38	8.38	112.00	26.40	22.20	23.42	19.22	154.00	45.02	45.02	42.04	42.04
87.50	17.53	11.53	14.55	8.55	112.50	26.60	22.47	23.62	19.49	155.00	45.50	45.50	42.52	42.52
88.00	17.70	11.70	14.72	8.72	113.00	26.79	22.74	23.81	19.76	156.00	45.98	45.98	43.00	43.00
88.50	17.86	11.86	14.88	8.88	113.50	26.99	23.02	24.01	20.04	157.00	46.46	46.46	43.48	43.48
89.00	18.03	12.03	15.05	9.05	114.00	27.19	23.29	24.21	20.31	158.00	46.94	46.94	43.96	43.96
89.50	18.20	12.20	15.22	9.22	114.50	27.39	23.56	24.41	20.58	159.00	47.42	47.42	44.44	44.44
90.00	18.37	12.37	15.39	9.39	115.00	27.58	23.83	24.60	20.85	160.00	47.90	47.90	44.92	44.92
90.50	18.53	12.53	15.55	9.55	115.50	27.78	24.11	24.80	21.13	161.00	48.38	48.38	45.40	45.40
91.00	18.70	12.70	15.72	9.72	116.00	28.00	24.40	25.02	21.42	162.00	48.86	48.86	45.88	45.88
91.50	18.87	12.87	15.89	9.89	116.50	28.21	24.68	25.25	21.70	163.00	49.34	49.34	46.36	46.36
92.00	19.04	13.04	16.06	10.06	117.00	28.42	24.97	25.44	21.99	164.00	49.82	49.82	46.84	46.84
92.50	19.20	13.20	16.22	10.22	117.50	28.63	25.26	25.65	22.28	165.00	50.30	50.30	47.32	47.32
93.00	19.37	13.37	16.39	10.39	118.00	28.85	25.55	25.87	22.57	166.00	50.78	50.78	47.80	47.80
93.50	19.54	13.54	16.56	10.56	118.50	29.06	25.83	26.08	22.85	167.00	51.26	51.26	48.28	48.28
94.00	19.71	13.71	16.73	10.73	119.00	29.27	26.12	26.29	23.14	168.00	51.74	51.74	48.76	48.76
94.50	19.87	13.87	16.89	10.89	119.50	29.48	26.41	26.50	23.43	169.00	52.22	52.22	49.24	49.24
95.00	20.04	14.04	17.06	11.06	120.00	29.70	26.70	26.72	23.72	170.00	52.70	52.70	49.72	49.72
95.50	20.21	14.21	17.23	11.23	121.00	30.12	27.27	27.14	24.29	171.00	53.18	53.18	50.20	50.20
96.00	20.38	14.38	17.40	11.40	122.00	30.55	27.85	27.57	24.87	172.00	53.66	53.66	50.68	50.68
96.50	20.55	14.55	17.57	11.57	123.00	30.97	28.42	27.99	25.44	173.00	54.14	54.14	51.16	51.16
97.00	20.74	14.74	17.76	11.76	124.00	31.40	29.00	28.42	26.02	174.00	54.62	54.62	51.64	51.64
97.50	20.92	14.92	17.94	11.94	125.00	31.82	29.57	28.84	26.59	175.00	55.10	55.10	52.12	52.12
98.00	21.10	15.10	18.12	12.12	126.00	32.28	30.18	29.30	27.20	176.00	55.58	55.58	52.60	52.60
98.50	21.28	15.28	18.30	12.30	127.00	32.73	30.78	29.75	27.80	177.00	56.06	56.06	53.08	53.08
99.00	21.47	15.47	18.49	12.49	128.00	33.19	31.39	30.21	28.41	178.00	56.54	56.54	53.56	53.56
99.50	21.65	15.65	18.67	12.67	129.00	33.64	31.99	30.66	29.01	179.00	57.02	57.02	54.04	54.04
100.00	21.83	15.83	18.85	12.85	130.00	34.10	32.60	31.12	29.62	180.00	57.50	57.50	54.52	54.52

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SCHEDULE—continued
 "APPENDIX A—continued"

WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED							
	Code S	Code S+F	Code M	Code M+F		Code S	Code S+F	Code M	Code M+F		Code S	Code S+F	Code M	Code M+F				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
161.00	57.96	57.96	55.00	55.00	251.00	82.37	82.37	79.39	79.39	281.00	107.49	107.49	104.51	104.51				
162.00	58.46	58.46	55.48	55.48	232.00	82.87	82.87	79.89	79.89	282.00	108.00	108.00	105.02	105.02				
163.00	58.94	58.94	55.96	55.96	233.00	83.37	83.37	80.39	80.39	283.00	108.51	108.51	105.53	105.53				
164.00	59.42	59.42	56.44	56.44	234.00	83.87	83.87	80.89	80.89	284.00	109.02	109.02	106.04	106.04				
165.00	59.90	59.90	56.92	56.92	235.00	84.37	84.37	81.39	81.39	285.00	109.53	109.53	106.55	106.55				
186.00	60.38	60.38	57.40	57.40	236.00	84.87	84.87	81.89	81.89	286.00	110.04	110.04	107.06	107.06				
187.00	60.86	60.86	57.88	57.88	237.00	85.37	85.37	82.39	82.39	287.00	110.55	110.55	107.57	107.57				
188.00	61.34	61.34	58.36	58.36	238.00	85.87	85.87	82.89	82.89	288.00	111.06	111.06	108.08	108.08				
189.00	61.82	61.82	58.84	58.84	239.00	86.37	86.37	83.39	83.39	289.00	111.57	111.57	108.59	108.59				
190.00	62.30	62.30	59.32	59.32	240.00	86.87	86.87	83.89	83.89	290.00	112.08	112.08	109.10	109.10				
191.00	62.78	62.78	59.80	59.80	241.00	87.37	87.37	84.39	84.39	291.00	112.59	112.59	109.61	109.61				
192.00	63.26	63.26	60.28	60.28	242.00	87.87	87.87	84.89	84.89	292.00	113.10	113.10	110.12	110.12				
193.00	63.75	63.75	60.77	60.77	243.00	88.37	88.37	85.39	85.39	293.00	113.61	113.61	110.63	110.63				
194.00	64.24	64.24	61.26	61.26	244.00	88.87	88.87	85.89	85.89	294.00	114.12	114.12	111.14	111.14				
195.00	64.73	64.73	61.75	61.75	245.00	89.37	89.37	86.39	86.39	295.00	114.63	114.63	111.65	111.65				
196.00	65.22	65.22	62.24	62.24	246.00	89.87	89.87	86.89	86.89	296.00	115.14	115.14	112.16	112.16				
197.00	65.71	65.71	62.73	62.73	247.00	90.37	90.37	87.39	87.39	297.00	115.65	115.65	112.67	112.67				
198.00	66.20	66.20	63.22	63.22	248.00	90.87	90.87	87.89	87.89	298.00	116.16	116.16	113.18	113.18				
199.00	66.69	66.69	63.71	63.71	249.00	91.37	91.37	88.39	88.39	299.00	116.67	116.67	113.69	113.69				
200.00	67.18	67.18	64.20	64.20	250.00	91.87	91.87	88.89	88.89	300.00	117.18	117.18	114.20	114.20				
201.00	67.67	67.67	64.69	64.69	251.00	92.37	92.37	89.39	89.39	301.00	117.69	117.69	114.71	114.71				
202.00	68.16	68.16	65.18	65.18	252.00	92.87	92.87	89.89	89.89	302.00	118.20	118.20	115.22	115.22				
203.00	68.65	68.65	65.67	65.67	253.00	93.37	93.37	90.39	90.39	303.00	118.71	118.71	115.73	115.73				
204.00	69.14	69.14	66.16	66.16	254.00	93.87	93.87	90.89	90.89	304.00	119.22	119.22	116.24	116.24				
205.00	69.63	69.63	66.65	66.65	255.00	94.37	94.37	91.39	91.39	305.00	119.73	119.73	116.75	116.75				
206.00	70.12	70.12	67.14	67.14	256.00	94.87	94.87	91.89	91.89	306.00	120.24	120.24	117.26	117.26				
207.00	70.61	70.61	67.63	67.63	257.00	95.37	95.37	92.39	92.39	307.00	120.75	120.75	117.77	117.77				
208.00	71.10	71.10	68.12	68.12	258.00	95.87	95.87	92.89	92.89	308.00	121.26	121.26	118.28	118.28				
209.00	71.59	71.59	68.61	68.61	259.00	96.37	96.37	93.39	93.39	309.00	121.77	121.77	118.79	118.79				
210.00	72.08	72.08	69.10	69.10	260.00	96.87	96.87	93.89	93.89	310.00	122.28	122.28	119.30	119.30				
211.00	72.57	72.57	69.59	69.59	261.00	97.37	97.37	94.39	94.39	311.00	122.79	122.79	119.81	119.81				
212.00	73.06	73.06	70.08	70.08	262.00	97.87	97.87	94.89	94.89	312.00	123.30	123.30	120.32	120.32				
213.00	73.55	73.55	70.57	70.57	263.00	98.37	98.37	95.39	95.39	313.00	123.81	123.81	120.83	120.83				
214.00	74.04	74.04	71.06	71.06	264.00	98.87	98.87	95.89	95.89	314.00	124.32	124.32	121.34	121.34				
215.00	74.53	74.53	71.55	71.55	265.00	99.37	99.37	96.39	96.39	315.00	124.83	124.83	121.85	121.85				
216.00	75.02	75.02	72.04	72.04	266.00	99.87	99.87	96.89	96.89	316.00	125.34	125.34	122.36	122.36				
217.00	75.51	75.51	72.53	72.53	267.00	100.37	100.37	97.39	97.39	317.00	125.85	125.85	122.87	122.87				
218.00	76.00	76.00	73.02	73.02	268.00	100.87	100.87	97.89	97.89	318.00	126.36	126.36	123.38	123.38				
219.00	76.49	76.49	73.51	73.51	269.00	101.37	101.37	98.39	98.39	319.00	126.87	126.87	123.89	123.89				
220.00	76.98	76.98	74.00	74.00	270.00	101.88	101.88	98.90	98.90	320.00	127.38	127.38	124.40	124.40				
221.00	77.47	77.47	74.49	74.49	271.00	102.39	102.39	99.41	99.41	321.00	127.89	127.89	124.91	124.91				
222.00	77.96	77.96	74.98	74.98	272.00	102.90	102.90	99.92	99.92	322.00	128.40	128.40	125.42	125.42				
223.00	78.45	78.45	75.47	75.47	273.00	103.41	103.41	100.43	100.43	323.00	128.91	128.91	125.93	125.93				
224.00	78.94	78.94	75.96	75.96	274.00	103.92	103.92	100.94	100.94	324.00	129.42	129.42	126.44	126.44				
225.00	79.43	79.43	76.45	76.45	275.00	104.43	104.43	101.45	101.45	325.00	130.00	130.00	127.00	127.00				
226.00	79.92	79.92	76.94	76.94	276.00	104.94	104.94	101.96	101.96	326.00	130.51	130.51	127.51	127.51				
227.00	80.41	80.41	77.43	77.43	277.00	105.45	105.45	102.47	102.47	327.00	131.02	131.02	128.02	128.02				
228.00	80.90	80.90	77.92	77.92	278.00	105.96	105.96	102.98	102.98	328.00	131.53	131.53	128.53	128.53				
229.00	81.39	81.39	78.41	78.41	279.00	106.47	106.47	103.49	103.49	329.00	132.04	132.04	129.04	129.04				
230.00	81.88	81.88	78.90	78.90	280.00	106.98	106.98	104.00	104.00	330.00	132.70	132.70	129.70	129.70				

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SCHEDULE—continued
 'APPENDIX A—continued

WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED				WEEKLY EARNINGS*	AMOUNT TO BE DEDUCTED			
	Code S	Code S+F	Code M	Code M+F		Code S	Code S+F	Code M	Code M+F		Code S	Code S+F	Code M	Code M+F
331.00	133.22	133.22	130.24	130.24	381.00	159.92	159.92	156.94	156.94	431.00	188.55	188.55	185.57	185.57
332.00	133.74	133.74	132.76	132.76	383.00	160.46	160.46	157.48	157.48	432.00	189.55	189.55	186.17	186.17
333.00	134.26	134.26	131.28	131.28	383.00	161.00	161.00	158.02	158.02	433.00	189.75	189.75	186.77	186.77
334.00	134.78	134.78	131.80	131.80	384.00	161.54	161.54	158.56	158.56	434.00	190.35	190.35	187.37	187.37
335.00	135.30	135.30	132.32	132.32	385.00	162.09	162.09	159.11	159.11	435.00	190.95	190.95	187.97	187.97
336.00	135.82	135.82	132.84	132.84	386.00	162.66	162.66	159.68	159.68	436.00	191.55	191.55	188.57	188.57
337.00	136.34	136.34	133.36	133.36	387.00	163.23	163.23	160.25	160.25	437.00	192.15	192.15	189.17	189.17
338.00	136.86	136.86	133.88	133.88	388.00	163.80	163.80	160.82	160.82	438.00	192.75	192.75	189.77	189.77
339.00	137.38	137.38	134.40	134.40	389.00	164.37	164.37	161.39	161.39	439.00	193.35	193.35	190.37	190.37
340.00	137.90	137.90	134.92	134.92	390.00	164.94	164.94	161.96	161.96	440.00	193.95	193.95	190.97	190.97
341.00	138.42	138.42	135.44	135.44	391.00	165.51	165.51	162.53	162.53	441.00	194.55	194.55	191.57	191.57
342.00	138.94	138.94	135.96	135.96	392.00	166.08	166.08	163.10	163.10	442.00	195.15	195.15	192.17	192.17
343.00	139.46	139.46	136.48	136.48	393.00	166.65	166.65	163.67	163.67	443.00	195.75	195.75	192.77	192.77
344.00	139.98	139.98	137.00	137.00	394.00	167.22	167.22	164.24	164.24	444.00	196.35	196.35	193.37	193.37
345.00	140.50	140.50	137.52	137.52	395.00	167.79	167.79	164.81	164.81	445.00	196.95	196.95	193.97	193.97
346.00	141.02	141.02	138.04	138.04	396.00	168.36	168.36	165.38	165.38	446.00	197.55	197.55	194.57	194.57
347.00	141.54	141.54	138.56	138.56	397.00	168.93	168.93	165.95	165.95	447.00	198.15	198.15	195.17	195.17
348.00	142.10	142.10	139.12	139.12	398.00	169.50	169.50	166.52	166.52	448.00	198.75	198.75	195.77	195.77
349.00	142.64	142.64	139.66	139.66	399.00	170.07	170.07	167.09	167.09	449.00	199.35	199.35	196.37	196.37
350.00	143.18	143.18	140.20	140.20	400.00	170.64	170.64	167.66	167.66	450.00	199.95	199.95	196.97	196.97
351.00	143.72	143.72	140.74	140.74	401.00	171.21	171.21	168.23	168.23	451.00	200.55	200.55	197.57	197.57
352.00	144.26	144.26	141.28	141.28	402.00	171.78	171.78	168.80	168.80	452.00	201.15	201.15	198.17	198.17
353.00	144.80	144.80	141.82	141.82	403.00	172.35	172.35	169.37	169.37	453.00	201.75	201.75	198.77	198.77
354.00	145.34	145.34	142.36	142.36	404.00	172.92	172.92	169.94	169.94	454.00	202.35	202.35	199.37	199.37
355.00	145.88	145.88	142.90	142.90	405.00	173.49	173.49	170.51	170.51	455.00	202.95	202.95	199.97	199.97
356.00	146.42	146.42	143.44	143.44	406.00	174.06	174.06	171.08	171.08	456.00	203.55	203.55	200.57	200.57
357.00	146.96	146.96	143.98	143.98	407.00	174.63	174.63	171.65	171.65	457.00	204.15	204.15	201.17	201.17
358.00	147.50	147.50	144.52	144.52	408.00	175.20	175.20	172.22	172.22	458.00	204.75	204.75	201.77	201.77
359.00	148.04	148.04	145.06	145.06	409.00	175.77	175.77	172.79	172.79	459.00	205.35	205.35	202.37	202.37
360.00	148.58	148.58	145.60	145.60	410.00	176.34	176.34	173.36	173.36	460.00	205.95	205.95	202.97	202.97
361.00	149.12	149.12	146.14	146.14	411.00	176.91	176.91	173.93	173.93	461.00	206.55	206.55	203.57	203.57
362.00	149.66	149.66	146.68	146.68	412.00	177.48	177.48	174.50	174.50	462.00	207.15	207.15	204.17	204.17
363.00	150.20	150.20	147.22	147.22	413.00	178.05	178.05	175.07	175.07	463.00	207.75	207.75	204.77	204.77
364.00	150.74	150.74	147.76	147.76	414.00	178.62	178.62	175.64	175.64	464.00	208.35	208.35	205.37	205.37
365.00	151.28	151.28	148.30	148.30	415.00	179.19	179.19	176.21	176.21	465.00	208.95	208.95	205.97	205.97
366.00	151.82	151.82	148.84	148.84	416.00	179.76	179.76	176.78	176.78	466.00	209.55	209.55	206.57	206.57
367.00	152.36	152.36	149.38	149.38	417.00	180.33	180.33	177.35	177.35	467.00	210.15	210.15	207.17	207.17
368.00	152.90	152.90	149.92	149.92	418.00	180.90	180.90	177.92	177.92	468.00	210.75	210.75	207.77	207.77
369.00	153.44	153.44	150.46	150.46	419.00	181.47	181.47	178.49	178.49	469.00	211.35	211.35	208.37	208.37
370.00	153.98	153.98	151.00	151.00	420.00	182.04	182.04	179.06	179.06	470.00	211.95	211.95	208.97	208.97
371.00	154.52	154.52	151.54	151.54	421.00	182.61	182.61	179.63	179.63	471.00	212.55	212.55	209.57	209.57
372.00	155.06	155.06	152.08	152.08	422.00	183.18	183.18	180.20	180.20	472.00	213.15	213.15	210.17	210.17
373.00	155.60	155.60	152.62	152.62	423.00	183.75	183.75	180.77	180.77	473.00	213.75	213.75	210.77	210.77
374.00	156.14	156.14	153.16	153.16	424.00	184.35	184.35	181.37	181.37	474.00	214.35	214.35	211.37	211.37
375.00	156.68	156.68	153.70	153.70	425.00	184.95	184.95	181.97	181.97	475.00	214.95	214.95	211.97	211.97
376.00	157.22	157.22	154.24	154.24	426.00	185.55	185.55	182.57	182.57	476.00	215.55	215.55	212.57	212.57
377.00	157.76	157.76	154.78	154.78	427.00	186.11	186.11	183.17	183.17	477.00	216.15	216.15	213.17	213.17
378.00	158.30	158.30	155.32	155.32	428.00	186.75	186.75	183.77	183.77	478.00	216.75	216.75	213.77	213.77
379.00	158.84	158.84	155.86	155.86	429.00	187.35	187.35	184.37	184.37	479.00	217.35	217.35	214.37	214.37
380.00	159.38	159.38	156.40	156.40	430.00	187.95	187.95	184.97	184.97	480.00	217.95	217.95	214.97	214.97

This Act is administered in the Inland Revenue Department.

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging."