



ANALYSIS

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1980, No. 28

An Act to amend the Income Tax Act 1976

[30 September, 1980]

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 Income Tax Amendment Act 1980, and shall be read together with and deemed part of the Income Tax Act 1976 (hereinafter referred to as the principal Act).

2. Application—Except where this Act otherwise provides, this Act shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1980 and in every subsequent year.

PART I

PERSONAL INCOME TAX

3. Casual agricultural employees—(1) Section 2 of the principal Act is hereby amended by repealing the definition of the expression “casual agricultural employee”.

(2) Section 36 (i) of the principal Act is hereby amended by omitting the words “in the definition of the term ‘casual agricultural employee’ in section 2 or”.

(3) Section 105 (1) of the principal Act is hereby amended by repealing paragraph (c), and substituting the following paragraph:

“(c) Withholding payments of the classes specified in clause 10 of Part A and clause 6 of Part B of the Schedule to the Income Tax (Withholding Payments) Regulations 1979.”

(4) Section 347 of the principal Act is hereby amended by omitting from the second proviso the words “or a casual agricultural employee”.

(5) The Second Schedule to the principal Act is hereby amended by repealing clause 8.

(6) This section shall come into force on the 1st day of October 1980.

4. Meaning of term “absentee”—The principal Act is hereby further amended by repealing section 37, and substituting the following section:

“37. For the purposes of this Part of this Act the term ‘absentee’ means a person other than a person who is resident in New Zealand during any part of the income year.”

5. Rebate for savings in special farm or fishing vessel ownership accounts—(1) Section 49 of the principal Act is hereby amended—

(a) By omitting from subsection (3) the expression “\$4,000”, and substituting the expression “\$5,000”:

(b) By omitting from subsection (4) the expression “\$50,000”, and substituting the expression “\$60,000”.

(2) Section 331 of the principal Act is hereby amended by omitting from paragraph (a) of the proviso to subsection (1) and also from paragraph (a) of the proviso to subsection (3) the expression “\$50,000”, and substituting in each case the expression “\$60,000”.

6. Rebate for young families—(1) Section 53 of the principal Act is hereby amended—

(a) By omitting from subsection (2) the expression “10c”, and substituting the expression “12c”; and

(b) By omitting from subsection (2) the expression “\$9,360” (as substituted by section 9 (1) of the Income Tax Amendment Act 1979), and substituting the expression “\$12,100”.

(2) Section 9 of the Income Tax Amendment Act 1979 is hereby consequentially amended by repealing subsection (1).

7. Low income family rebate—(1) The principal Act is hereby amended by inserting, before section 54, the following section:

“53B. (1) For the purposes of this section—

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

“‘Family income’ in relation to any income year, means the total of the assessable incomes derived during

that income year by any 2 persons who have the care of a qualifying child, and, where only one person has the care of a qualifying child, means the assessable income derived during that income year by that person:

“‘Qualifying child’, in relation to an income year, means any child in respect of whom a family benefit is payable.

“(2) 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 or is entitled to receive 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 that other person, the taxpayer receives or is entitled to receive the family benefit.

“(3) Subject to this section and section 57 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 \$468 diminished by 12c for each complete dollar of the excess of family income derived in that income year by those 2 persons, or, as the case may be, by that person, over \$8,200.

“(4) In no case shall the total rebates under this section in respect of any income year exceed the amount allowed under subsection (3) of this section in respect of any one qualifying child.

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

“(6) 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.

“(7) Where the Commissioner is satisfied that arrangements have been made between a taxpayer and another person with a view to the affairs of those persons 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 the taxpayer would, in the opinion of the Commissioner, have been entitled if those arrangements had not been made.

“(8) 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 57 (2) of the principal Act is hereby consequentially amended by adding, before paragraph (j), the following paragraph:

“(ib) Section 53B:”.

(3) Section 359 (1) (b) (i) of the principal Act is hereby consequentially amended by adding, after the expression “section 53”, the words “or section 53B”.

(4) The principal Act is hereby further amended by repealing section 53A.

(5) Section 57 (2) of the principal Act is hereby consequentially amended by repealing paragraph (ia).

8. Rebate in respect of gifts of money and payment of school fees—(1) Section 56A of the principal Act (as inserted by section 9 (1) of the Income Tax Amendment Act (No. 2) 1977) is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) For the purposes of this section—

“‘Fees’ include attendance dues paid in respect of attendance at integrated schools:

“‘Gift’ includes a subscription paid to a society, institution, association, organisation, trust, or fund, only if the Commissioner is satisfied that the subscription does not confer any rights arising from membership in that or any other society, institution, association, organisation, trust, or fund:

“‘Integrated school’ means an integrated school as defined in section 2 of the Private Schools Conditional Integration Act 1975.”

(2) Section 56A (3) of the principal Act is hereby amended by inserting, after paragraph (a), the following paragraph:

“(aa) An integrated school; or”.

(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 1979 and in every subsequent year.

9. Power to exempt employees’ allowances—(1) The principal Act is hereby further amended by repealing section 73, and substituting the following section:

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

“‘Additional transport costs’ means—

“(a) In relation to an employee and to any of the factors referred to in paragraphs (a) to (e) of subsection (3) of this section, the transport costs incurred by the employee in travelling between his home and his place of work, in excess of the costs which the Commissioner is satisfied that that employee would ordinarily have been expected to incur in that travelling were it not for that factor; and

“(b) In relation to an employee and the factor referred to in paragraph (f) of subsection (3) of this section, the transport costs incurred by the employee in travelling between his home and his place of work in excess of an amount equal to \$1 for each day on which the employee attends that place of work to perform his duties:

“Provided that, except in special circumstances in any case where the approval of the Commissioner is obtained, any distance in excess of 70 kilometres for any one day shall not be taken into account in calculating any additional transport costs:

“‘Allowance in respect of or in relation to the employment or service of any person’ includes remuneration paid in respect of or in relation to the services of any person as Chairman or as a member of a local authority or statutory Board within the meaning of the Fees and Travelling Allowances Act 1951 or in respect of or in relation to the services of any person as Chairman or as a member of any committee, board, council, or other body whatsoever to whom remuneration is paid pursuant to any other Act:

“‘Public passenger transport system’ means a public passenger transport service which the Commissioner is satisfied—

“(a) Operates fixed routes and regular timetables; and

“(b) Is adequate and has the capacity to serve the place of work of the employer.

“(2) Subject to this section the Commissioner may from time to time determine whether and to what extent any allowance in respect of or in relation to the employment or service of any person constitutes a reimbursement of expenditure incurred by that person in gaining or producing his assessable income, and the allowance shall to the extent so determined be exempt from tax.

“(3) Subject to this section the Commissioner may exempt from tax the whole or any part of any allowance, not being an allowance or part of an allowance which is exempt from tax under subsection (2) of this section, paid by an employer to an employee in respect of additional transport costs incurred by that employee in travelling between his home and his place of work for the purposes of his employment with that employer, to the extent that the Commissioner is satisfied that the allowance constitutes a reimbursement of the whole or part of additional transport costs incurred by the employee for the benefit or convenience of the employer in relation to that employment where those additional transport costs were attributable to any one or more of the following factors:

“(a) The time or times of day at or during which, or the day or days of the week on or during which, the employee was required to perform the duties of that employment:

“(b) The carriage, necessitating the type of transport used, of any plant, machinery, equipment, technical aid, goods, or material for use or disposal by the employee in the course of that employment:

“(c) The fulfilling of an obligation under any Act:

“(d) A temporary change in the place of work of the employee from the normal place of work, in relation to the same employer:

“(e) Any other condition of work of the employee:

“(f) The absence of a public passenger transport system serving the place of work.

“(4) On written application by any employer or workers’ union, or the authorised representative of any employer or group of employees, the Commissioner may—

“(a) For the purposes of subsection (2) of this section determine an amount equal to the average amount of the expenditure incurred during each pay-period by any employee or group of employees, being the amount of expenditure in respect of which a reimbursing allowance is payable; and

“(b) For the purposes of subsection (3) of this section, determine an amount equal to the average amount of additional transport costs incurred during each pay-period by any employee or group of employees,—

and this section shall then apply as if the amount so determined by the Commissioner under paragraph (a) or paragraph (b) of this subsection, as the case may be, had been incurred during each pay-period by that employee or by each employee included in that group of employees of that employer.”

(2) This section shall apply to allowances paid on or after 1 October 1980:

Provided that where the Commissioner is satisfied that any allowance has been paid, in respect of the travelling costs incurred by an employee in travelling between his home and his place of work, before that date in the genuine and reasonable belief that it was exempt from tax in terms of section 73 of the principal Act (as in force before the commencement of this section), the Commissioner may exempt such allowance, or such part of that allowance as he considers fair and reasonable.

10. Determination of place of residence—Section 241 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsections:

“(1) For the purposes of this section, the term ‘continuous period’ means an unbroken period of days and includes a continuous period which commenced before the 1st day of April 1980:

“Provided that—

“(a) Two or more such periods are to be treated as a continuous period if there are not more than 28 intervening days between such periods and those intervening days do not exceed in the aggregate 56 days in the income year:

“(b) Where 2 or more such periods are treated as a continuous period pursuant to paragraph (a) of this

proviso, any intervening days between those periods are to be treated as part of that continuous period.

“(1A) Subject to this section, a person, other than a company, shall be deemed to be resident in New Zealand within the meaning of this Part of the Act if his permanent place of abode is in New Zealand.

“(1B) Where a person is personally present in New Zealand for a continuous period of not less than 365 days, he shall be deemed to be resident in New Zealand at all times during that continuous period:

“Provided that where, at the request of that person, the Commissioner determines that that person had a permanent place of abode outside New Zealand at all times during that continuous period, this subsection shall not apply to that person.

“(1C) Where a person is absent from New Zealand for a continuous period of not less than 365 days, he shall be deemed not to be resident in New Zealand at all times during that continuous period:

“Provided that where, at the request of that person, the Commissioner determines that that person had a permanent place of abode in New Zealand at all times during that period of absence, this subsection shall not apply to that person.

“(1D) Notwithstanding any other provision of this section a person who is absent from New Zealand in the service in any capacity of the Government of New Zealand shall be deemed to be resident in New Zealand during that absence.

“(1E) For the purposes of subsection (1D) of this section, service in any capacity of the Government of New Zealand shall be deemed to include service in the Cook Islands by any person to whom the terms and conditions of the Cook Islands-New Zealand Manpower Aid Scheme apply.”

11. Application of tax codes specified in tax code declarations or tax code certificates—(1) Section 344 (1) of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsections:

“(1) For the purposes of this Part of this Act, the tax code of any employee in relation to any source deduction payment shall be such one of the following codes as applies to the employee in respect of that source deduction payment in accordance with this section, namely:

“(a) No Declaration, signifying an employee who has not delivered to the employer a tax code declaration or a tax code certificate:

- “(b) S, signifying an employee who has no spouse or housekeeper as a dependant:
- “(c) S+L, signifying an employee who has no spouse or housekeeper as a dependant and who is entitled to a rebate of income tax under section 53B of this Act, being the only person caring for a qualifying child as defined in that section:
- “(d) S+L+F, signifying an employee who has no spouse or housekeeper as a dependant and who is entitled to rebates of income tax under sections 53 and 53B of this Act, being the only person caring for a qualifying child as defined in those sections:
- “(e) S+F, signifying an employee who has no spouse or housekeeper as a dependant and who is entitled to a rebate of income tax under section 53 of this Act:
- “(f) M, signifying an employee who has a spouse or housekeeper as a dependant:
- “(g) M+L, signifying an employee who has a spouse or housekeeper as a dependant and who is entitled to a rebate of income tax under section 53B of this Act, and who knows or anticipates that his income will not exceed \$11,580 in the income year:
- “(h) M+F, signifying an employee who has a spouse or housekeeper as a dependant and who is entitled—
- “(i) To a rebate of income tax under section 53 of this Act, but is not entitled to a rebate of income tax under section 53B of this Act; or
- “(ii) To rebates of income tax under sections 53 and 53B of this Act and who knows or anticipates that his income will not exceed \$11,580 in the income year.

“(1A) In calculating the tax deductions to be made from salary or wages paid to an employee who has specified that his tax code is M+L or M+F, the rebate under section 53B of this Act to which that employee is entitled shall, for the purposes of this Part of this Act, be deemed to be an amount equal to \$468 diminished by 12 cents for each complete dollar of the excess of the assessable income derived in that income year by that employee over \$7,680:

“Provided that nothing in this subsection shall in any way limit or restrict the employee’s entitlement to a rebate of income tax under section 53B of this Act in any assessment made under Part IV of this Act.”

(2) Section 344 (9) of the principal Act is hereby consequentially amended by omitting the expression "S+F", and substituting the expression "S+L or S+L+F or S+F or M+L or M+F".

(3) Section 344 (10) of the principal Act is hereby consequentially amended by omitting the expression "S+F or M+F", wherever it occurs, and substituting in each case the expression "S+L or S+L+F or S+F or M+L or M+F".

(4) Section 379 (2) of the principal Act is hereby consequentially amended by omitting the expression "S or M or S+F or M+F", and substituting the expression "S or S+L or S+L+F or S+F or M or M+L or M+F".

12. Cessation of family rebates for purposes of tax code—

(1) The principal Act is hereby further amended by repealing section 346 (as amended by section 9 (2) of the Income Tax Amendment Act 1979), and substituting the following section:

"346. (1) An employee who, in any income year, is entitled under section 344 (1) of this Act to the application of the tax code M+L 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 that income year will exceed \$11,580.

"(2) An employee who, in any income year, is entitled under section 344 (1) of this Act to the application of the tax code S+L or S+L+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 that income year will exceed \$12,100.

"(3) An employee who, in any income year, is entitled under section 344 (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 that income year will exceed \$16,000."

(2) The Income Tax Amendment Act 1979 is hereby consequentially amended by repealing section 9 (2).

13. Interpretation—

(1) Section 356 (1) of the principal Act is hereby amended by repealing paragraph (a) (as substituted by section 11 of the Income Tax Amendment Act 1977), and substituting the following paragraphs:

“(a) The employee did not derive any income as a shearer;
and

“(aa) The employee did not derive any income except
income from employment not exceeding \$11,500;
and”.

(2) The Income Tax Amendment Act 1977 is hereby
consequentially amended by repealing sections 2 (3) and 11.

**14. Tax of pay-period taxpayers to be determined by
amount of tax deductions or by assessment—**(1) Section
357 (1) of the principal Act is hereby amended:

(a) By omitting the words “the smaller of the following
amounts:”, and substituting the words “assessed
under Part IV of this Act”; and

(b) By repealing paragraphs (a) and (b).

(2) Section 357 (2) of the principal Act is hereby amended
by omitting the words “in accordance with section 361 (1)”,
and substituting the words “under Part IV”.

(3) The principal Act is hereby consequentially
amended—

(a) By repealing section 360 and paragraphs (a) and (b)
of section 361 (1):

(b) By omitting from section 361 (1) (c) the words “Any
other taxpayer”, and substituting the words “The
employee”.

15. Regulations—(1) Section 374 of the principal Act is
hereby amended by inserting, after paragraph (b), the
following paragraph:

“(ba) Providing that the Commissioner may, on the appli-
cation of any person, specify an amount or a rate
of tax deduction, other than the prescribed rate
of tax deduction, to be made from withholding
payments made to that person:”.

(2) This section shall come into force on the passing of
this Act.

16. Payments to shearers—(1) The Second Schedule to the
principal Act is hereby amended by repealing subclauses (4)
and (5) of clause 7 (as amended by section 2 of the Income
Tax Amendment Act 1978), and substituting new subclauses
(4), (5), (6), (7), and (8) set out in the First Schedule
to this Act.

(2) Section 14 of the Income Tax Amendment Act 1978 is hereby consequentially amended by repealing subsections (2) and (5).

(3) This section shall apply with respect to all payments made for any period ending on or after the 1st day of October 1980.

17. Basic tax deductions—(1) The Second Schedule to the principal Act is hereby amended by repealing Appendix A (as substituted by section 3 of the Income Tax Amendment Act (No. 2) 1979), and substituting the new Appendix A set out in the Second Schedule to this Act.

(2) The Income Tax Amendment Act (No. 2) 1979 is hereby consequentially amended by repealing section 3 (1) and the Second Schedule thereto.

(3) This section shall apply with respect to every tax deduction from payments of salaries or wages for every pay period ending on or after the 1st day of October 1980.

PART II

GENERAL PROVISIONS

18. Meaning of term “royalty”—(1) Section 2 of the principal Act is hereby amended by inserting, after the definition of the term “relative”, the following definition:

“‘Royalty’ includes a payment of any kind, whether periodical or not and however described or computed, to the extent to which it is derived as consideration for—

“(a) The use of, or the right to use, any copyright, patent, trademark, design or model, plan, secret formula or process, or other like property or right:

“(b) The use of, or the right to use, any mine or quarry:

“(c) The extraction, removal, or other exploitation of, or the right to extract, remove, or otherwise exploit, standing timber or any natural resource:

“(d) The use of, or the right to use,—

“(i) Any motion picture film; or

“(ii) Any films or videotapes for use in connection with television; or

“(iii) Any tapes for use in connection with radio broadcasting:

“(e) The supply of scientific, technical, industrial, or commercial knowledge or information:

“(f) The supply of any assistance which is furnished as a means of enabling the application or enjoyment of anything referred to in any of paragraphs (a) to (e) of this definition:

“(g) The total or partial forbearance of—

“(i) The use of, or the granting of the right to use, any property or right referred to in any of paragraphs (a) to (d) of this definition; or

“(ii) The supply of any knowledge or information referred to in paragraph (e) of this definition or of any assistance referred to in paragraph (f) of this definition,—

whether or not that payment is an instalment of the purchase price of any real or personal property:”

(2) Section 65 (2) of the principal Act is hereby amended by repealing paragraphs (h) and (i), and substituting the following paragraph:

“(h) All royalties:”

(3) The principal Act is hereby consequentially amended by repealing section 66.

(4) Section 243 (2) (p) of the principal Act is hereby amended by omitting the words “and other like payments of any of the kinds referred to in section 65 (2) (h) of this Act and payments of any of the kinds referred to in section 65 (2) (i), being royalties or payments”.

(5) Section 310 (2) of the principal Act is hereby amended by repealing paragraph (a), and substituting the following paragraph:

“(a) Dividends (other than investment society dividends) or royalties that are derived by a person who is not resident in New Zealand; or”

(6) Section 317 (b) of the principal Act is hereby amended by omitting the words “or other like payment of any of the kinds referred to in section 65 (2) (h) of this Act, being a royalty or payment”.

(7) Section 318 (1) of the principal Act is hereby amended by omitting the words “or of a royalty or other like payment of any of the kinds referred to in section 65 (2) (h) of this Act (other than a royalty or other like payment referred to

in section 317 (b) of this Act), or of a payment of any of the kinds referred to in section 65 (2) (i) of this Act”, and substituting the words “or of a royalty (not being a royalty referred to in section 317 (b) of this Act)”.

19. Meaning of term “dividends”—(1) Section 4 (2) of the principal Act is hereby amended by omitting the expression “58 (2)”, and substituting the expression “56A (2)”.

(2) This section shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1978 and in every subsequent year.

20. Commissioner to make assessments, determinations of loss, and other determinations—The principal Act is hereby amended by repealing section 19, and substituting the following section:

“19. (1) From the returns made as aforesaid and from any other information in his possession the Commissioner shall in and for every year, and from time to time and at any time thereafter as may be necessary, make assessments in respect of every taxpayer of the amount on which tax is payable and of the amount of that tax.

“(2) Subject to subsection (1) of this section where any taxpayer has furnished a return in respect of any income year and that return shows, or purports to show, that the taxpayer has incurred a loss for that income year, the Commissioner shall determine the amount of that loss (hereinafter in this section and in section 29 of this Act referred to as a determination of loss)—

“(a) In accordance with the provisions of this Act for the calculation of assessable income; or

“(b) Where the provisions of section 22 (4) of this Act are applicable, in accordance with the provisions of that subsection.

“(3) Where any taxpayer has claimed to carry forward the whole or part of a loss incurred in any income year to any later income year, the Commissioner shall determine whether, and to what extent, that loss or part of a loss may be carried forward to that later income year pursuant to the provisions of section 188 of this Act (hereinafter in this section and in section 29 of this Act referred to as a determination of loss carried forward).

“(4) Where any taxpayer in any income year has claimed, pursuant to any of sections 156A, 156B, 156D, 156E, 156F, and 156G of this Act, a credit of tax, or has elected, pursuant to section 74A or section 157A of this Act, to convert a prescribed loss into a credit of tax, the Commissioner shall determine whether, and to what extent, a credit of tax is allowable in that income year (hereinafter in this section and in section 29 of this Act referred to as a determination of a credit of tax).

“(5) Sections 22 to 28 and Part III of this Act shall, as far as applicable and with the necessary modifications, apply with respect to a determination of loss made pursuant to subsection (2) of this section, or a determination of loss carried forward made pursuant to subsection (3) of this section, or a determination of a credit of tax made pursuant to subsection (4) of this section as if—

“(a) Such determinations were assessments; and

“(b) References in those sections or in that Part to an alteration or addition to or an amendment of an assessment which has the effect of imposing any fresh liability or increasing any existing liability, were references to an alteration or addition to or an amendment of any determination which has the effect, in respect of any particular, of reducing the amount of the loss, the loss carried forward, or the credit of tax, as the case may be; and

“(c) References in those sections or in that Part to any taxpayer or to any person who has been assessed for income tax were references to any taxpayer or to any person in respect of whom any such determination has been made; and

“(d) References in those sections or in that Part to—

“(i) The increase or reduction in the amount of any assessment; or

“(ii) An increased or reduced assessment—were references to—

“(iii) A reduction or increase in the amount of any determination; or

“(iv) A reduced or increased determination,—as the case may be; and

“(e) Reference in section 35 of this Act to the income which is the subject of the assessment objected to, were reference to the loss, the loss carried forward, or the credit of tax, as the case may be, which is the subject of the determination.”

21. Arbitrary assessment or determination of loss where business controlled by non-residents appears to produce insufficient taxable income or excessive loss—Section 22 of the principal Act is hereby amended by adding the following subsection:

“(4) Where—

“(a) Any person incurs a loss in any income year in carrying on a business in New Zealand (being a business to which any one or more of paragraphs (a), (b), and (c) of subsection (3) of this section applies); and

“(b) The loss arose from a transaction or series of transactions in respect of which, if a profit had been made, the profit would have been taken into account in calculating the assessable income of that person; and

“(c) The Commissioner is of the opinion, from the returns made to him, that the amount of the loss is excessive,—

the Commissioner may determine the amount of that loss in such manner as he considers fair and reasonable and the person carrying on the business shall be deemed to have incurred a loss in that income year equal to the amount so determined.”

22. Notice of assessment, notice of determination of loss, and other notices of determination to taxpayer—Section 29 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsections:

“(2) As soon as conveniently may be after a determination of loss is made, the Commissioner shall cause notice of the determination of loss to be given to the taxpayer.

“(3) As soon as conveniently may be after a determination of loss carried forward is made, the Commissioner shall cause notice of the determination of loss carried forward to be given to the taxpayer.

“(4) As soon as conveniently may be after a determination of a credit of tax is made, the Commissioner shall cause notice of the determination of a credit of tax to be given to the taxpayer.

“(5) The notices given pursuant to subsection (3), or subsection (4) of this section may be included in a notice of assessment made pursuant to subsection (1) of this section, or a notice of determination of loss made pursuant to subsection (2) of this section.

“(6) The omission to give any such notices shall not invalidate the assessment, or the determination of loss, or the determination of loss carried forward, or the determination of a credit of tax, as the case may be, or in any manner affect the operation thereof.”

23. Profits or gains from land transactions—Section 67 of the principal Act is hereby amended by inserting, after subsection (9), the following subsection:

“(9A) The Commissioner may, where he considers it necessary for the purposes of paragraphs (a) to (e) of subsection (4) of this section,—

“(a) Determine the cost price of any land in such manner as he thinks fit:

“(b) Where any land is acquired together with any other real or personal property, apportion the cost price between that land and that other real or personal property in such manner as he thinks fit.”

24. Tax credit in relation to forestry expenditure—The principal Act is hereby amended by inserting, after section 74, the following section:

“74A. (1) For the purposes of this section—

“‘Qualifying deduction’ in relation to any company and to an income year, means the deduction to which the company is entitled in respect of that income year under the second and third provisos to section 74 (2) (b) of this Act:

“‘Prescribed loss’, in relation to any company and to an income year, means an amount equal to the lesser of—

“(a) The amount of the qualifying deduction to which the company is entitled in respect of that income year:

“(b) An amount equal to—

“(i) Where a loss is incurred by the company in that income year, being a loss ascertained in accordance with the provisions of this Act for the calculation of assessable income, the aggregate of that loss and any loss or part of a loss carried forward to that income year by the company in accordance with section 188 of this Act; or

“(ii) In any other case, the amount by which any loss or part of a loss carried forward to that income year by the company in accordance with section 188 of this Act, exceeds the assessable income (if any) derived by the company in that income year.

“(2) Where, in relation to a company and to an income year, there is a prescribed loss, the company may elect, by notice in accordance with subsection (3) of this section, to convert the amount of the prescribed loss into a credit of tax equal to an amount calculated at the rate of 45 cents for each complete dollar of the amount of that prescribed loss.

“(3) Every notice of election by a company under subsection (2) of this section shall be irrevocable and shall be in writing and shall be given to the Commissioner within the time within which the company is required to furnish a return of its income for the year in which, in relation to the company, there is a prescribed loss, or within such further time as the Commissioner, in his discretion, may allow in any case or class of cases.

“(4) Notwithstanding anything in this Act, where a company has elected pursuant to this section to convert any prescribed loss for any income year into a credit of tax,—

“(a) The amount of any losses or part of any loss that the company would, apart from this subsection, be entitled to carry forward pursuant to the provisions of section 188 of this Act shall be reduced, in the same order as those losses or that part of a loss was incurred, by the amount of that prescribed loss:

“Provided that in any case where the amount of the prescribed loss exceeds the loss or part of a loss which the company would otherwise be entitled to carry forward pursuant to section 188 of this Act, the prescribed loss shall for the purposes of this subsection be deemed to be an amount equal to that loss or part of a loss:

“(b) No deduction shall be allowed pursuant to subsection (5) or subsection (7) of section 191 of this Act in respect of any loss or part of a loss to the extent to which, in the opinion of the Commissioner, that loss or, as the case may be, that part of a loss is a prescribed loss that has been converted into a credit of tax pursuant to this section.

“(5) Every credit of tax in relation to any company and to an income year shall be deemed to be tax paid by the company in respect of that income year and shall be refundable to the company pursuant to Part XIV of this Act.

“(6) Where the Commissioner is satisfied in relation to an income year that the amount of any credit of tax refunded to the company under subsection (5) of this section is in excess of the amount properly refundable, the Commissioner may recover the amount of the excess in the same manner, with any necessary modifications, as if it were tax payable on income derived by the company in that income year.

“(7) This section shall not, in relation to an income year, apply to any company which is assessable for income tax under section 199 of this Act except to the extent to which, in relation to that company and to that income year, there is, in the opinion of the Commissioner, a prescribed loss arising from the amount of a loss or part of a loss which, apart from subsection (4) of this section, would be carried forward pursuant to section 188 of this Act.

“(8) Every reference in this section to an income year shall, where the company furnishes a return of income under section 15 of this Act for an accounting year ending with an annual balance date other than the 31st day of March, be deemed to be a reference to the accounting year corresponding with that income year, and in every such case, this section shall, with any necessary modifications, apply accordingly.”

25. Standard value and nil value of livestock—(1) Section 86 (1) of the principal Act is hereby amended by repealing the definitions of the expressions “livestock” and “specified equivalent” (as substituted by section 14 (2) of the Income Tax Amendment Act (No. 2) 1977), and substituting the following definitions:

“‘Livestock’ means cattle, sheep, pigs, deer, or goats:

“‘Specified equivalent’, in relation to livestock, means that one head of cattle is equivalent to 6 sheep or 6 goats or 4 pigs or 4 deer:”.

(2) The Income Tax Amendment Act (No. 2) 1977 is hereby consequentially amended by repealing section 14 (2).

26. General provisions relating to investment allowances—Section 118 of the principal Act is hereby amended by inserting, after subsection (3), the following subsection:

“(3A) Subsection (3) of this section shall, as far as it is applicable and with any necessary modifications, apply in any case where, for any reason, including—

“(a) The formation or dissolution of a partnership; or

“(b) A variation in the constitution of a partnership, or in the interests of the partners,—

a taxpayer sells or otherwise disposes of a share or interest in any property or ceases to use any property in which he has a share or interest or a change has occurred in the ownership of, or in the share or interest of a taxpayer in, any property and that subsection would apply if the taxpayer had been the sole owner of the property.”

27. Revised assessments where farming or agricultural land or fish farms sold within 5 years after acquisition after deductions in respect of certain expenditure—(1) Section 129 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) Where—

“(a) Any land together with the improvements thereon is sold or otherwise disposed of by a taxpayer within 5 years from the date of his acquisition of the land; and

“(b) In calculating the assessable income of—

“(i) The taxpayer; or

“(ii) Any other person where the taxpayer and that other person are associated persons; or

“(iii) The taxpayer and the other person,— a deduction has been allowed in respect of expenditure in relation to that land, being a deduction which, but for section 126 or section 127 or section 128 of this Act, would not have been allowed; and

“(c) The selling price of the land and improvements exceeds the aggregate of the amounts of the original purchase price and any expenditure on improvements to the land, being expenditure which has, since the acquisition of the land by the taxpayer, been incurred by—

“(i) The taxpayer; or

“(ii) The other person; or

“(iii) The taxpayer and the other person,— and in respect of which no deduction has been allowed under this Act,—

the amount of the excess shall be deemed to be assessable income derived by the taxpayer in the year in which the property is sold or otherwise disposed of to the extent of the total deductions allowed under section 126 or section 127 or section 128 of this Act to the taxpayer or to the other person or to both the taxpayer and the other person since the acquisition of the land by the taxpayer.”

(2) Section 129 (4) of the principal Act is hereby amended by inserting, after the word “allowed”, the words “to the taxpayer”.

28. Contributions to employees’ superannuation fund—

(1) Section 150 (1) of the principal Act is hereby amended by repealing paragraph (c), and substituting the following paragraph:

“(c) The term “pension fund” means a superannuation fund governed by conditions that require the benefit of every member of the fund (except a benefit payable on the death of the member) to be taken in the form of a pension dependent on the life of the member or of a spouse or dependant of the member, and that do not enable any member to commute for, or capitalise his benefit into, a lump sum which exceeds the greater of—

“(i) An amount, the payment of which would reduce the pension otherwise payable by 25 per cent; or

“(ii) The value of the benefit where the annual pension, before the payment of any amount referred to in subparagraph (i) of this paragraph, would not exceed \$520;—

and includes any other superannuation fund where the Commissioner is satisfied that that fund has been altered, or is in the course of being altered, to become a pension fund:”.

(2) This section shall apply to any pension payable by any pension fund (within the meaning of section 150 (1) (c) of the principal Act) in respect of the retirement, on or after the date of the passing of this Act, of any member of the fund.

29. Repeal of spent export incentives—The principal Act is hereby further amended by repealing sections 154, 155, and 158.

30. Increased exports of goods—(1) Section 156 (1) of the principal Act (as amended by section 15 of the Income Tax Amendment Act 1978) is hereby amended by inserting, after paragraph (c) of the definition of the expression “non-qualifying goods”, the following paragraph:

“(ca) Goods (being food as defined in section 2 of the Food and Drug Act 1969, tobacco, cigars and cigarettes) taken on board any ship or aircraft in New Zealand for the consumption or use aboard that ship or aircraft by any person or with the intention that those goods will not be unshipped in any country or territory outside New Zealand:”.

(2) This section shall apply with respect to the tax on income derived in the income year that commences on the 1st day of April 1981 and in every subsequent year.

31. Export performance incentive for qualifying goods—(1) Section 156A (1) of the principal Act (as inserted by section 18 of the Income Tax Amendment Act 1979) is hereby amended by inserting, after paragraph (g) of the definition of the expression “export grade”, the following paragraph:

“(ga) Goods (being food as defined in section 2 of the Food and Drug Act 1969, tobacco, cigars and cigarettes) taken on board any ship or aircraft in New Zealand for the consumption or use aboard that ship or aircraft by any person or with the intention that those goods will not be unshipped in any country or territory outside New Zealand:”.

(2) This section shall apply with respect to the tax on income derived in the income year that commences on the 1st day of April 1981 and in every subsequent year.

32. Export performance incentive for qualifying services—(1) Section 156B (1) of the principal Act (as inserted by section 18 of the Income Tax Amendment Act 1979) is hereby amended by inserting, before the definition of the expression “fees”, the following definition:

“‘Consideration receivable’, in respect of any goods or materials exported from New Zealand, directly or indirectly in relation to fees, shall have the same meaning as in paragraphs (a) and (b) of the definition of the expression ‘consideration receivable’ in

section 156A of this Act, as if those goods or materials were export goods for the purposes of that section:”.

(2) Section 156B (1) of the principal Act (as so inserted) is hereby further amended by inserting, after the definition of the expression “fees”, the following definition:

“‘Foreign-owned goods’, means—

“(a) Any ship, aircraft, or bulk cargo container—

“(i) Which is brought into or sent to New Zealand; and

“(ii) The ownership of which, for the duration of the time the ship, aircraft, or bulk cargo container, as the case may be, is in New Zealand, is retained by any person who is not (within the meaning of this Part of this Act) resident in New Zealand; and

“(iii) Which the Commissioner is satisfied is—

“(A) Taken or sent out of New Zealand within 6 months after the date of completion of the contract, in relation to that ship, aircraft, or bulk cargo container, as the case may be, for the supply of any of the services specified in Part III of the schedule of qualifying services, or within such later time as the Commissioner in his discretion may allow; or

“(B) Before the expiry of the period specified in (A) of this subparagraph, destroyed or damaged beyond repair in New Zealand:

“(b) Any other goods—

“(i) Which are brought into or sent to New Zealand for the purpose of the performance of any of the services specified in Part III of the schedule of qualifying services; and

“(ii) The ownership of which, for the duration of the time the goods are in New Zealand, is retained by any person who is not (within the meaning of this Part of this Act) resident in New Zealand; and

“(iii) Which the Commissioner is satisfied are—

“(A) Taken or sent out of New Zealand within 6 months after the date of completion of the contract, in relation to those goods, for the supply of any of the services specified in Part III of the schedule of qualifying services, or within such later time as the Commissioner in his discretion may allow; or

“(B) Before the expiry of the period specified in (A) of this subparagraph, destroyed or damaged beyond repair in New Zealand:”.

(3) Section 156B (1) of the principal Act (as so inserted) is hereby further amended by repealing paragraph (b) of the definition of the expression “net foreign currency earnings”, and substituting the following paragraph:

“(b) Any consideration receivable by the taxpayer in respect of any goods or materials exported from New Zealand, directly or indirectly in relation to those fees:”.

(4) Section 156B (1) of the principal Act (as so inserted) is hereby further amended by repealing the definition of the expression “qualifying services”, and substituting the following definition:

“‘Qualifying services’, in relation to any taxpayer, means—

“(a) Services which are supplied by that taxpayer for reward in connection with or in relation to any project outside New Zealand (not being services which are supplied to or on behalf of any person where that person is entitled to a credit of tax under this section in respect of the supply of those services) and which are services specified in Part I or Part II of the schedule of qualifying services:

“(b) Services which are supplied by that taxpayer in New Zealand for reward in connection with or in relation to any foreign-owned goods (not being services which are supplied to or on behalf of any person where that person is entitled to a credit of tax under this section in respect of the supply of those services) and which are services specified in Part III of the schedule of qualifying services:”.

(5) Subsections (1) and (3) of this section shall apply with respect to the tax on income derived in the income year that commences on the 1st day of April 1981 and in every subsequent year.

33. Export performance incentive for qualifying overseas projects—(1) Section 156D (1) of the principal Act (as inserted by section 18 of the Income Tax Amendment Act 1979) is hereby amended by inserting, before the definition of the expression “net foreign currency earnings”, the following definition:

“‘Consideration receivable’, in respect of any goods or materials exported from New Zealand, directly or indirectly in relation to a qualifying project, shall have the same meaning as in paragraphs (a) and (b) of the definition of the expression ‘consideration receivable’ in section 156A of this Act, as if those goods or materials were export goods for the purposes of that section:”.

(2) Section 156D (1) of the principal Act (as so inserted) is hereby further amended by repealing paragraph (b) of the definition of the expression “net foreign currency earnings”, and substituting the following paragraph:

“(b) Any consideration receivable by the taxpayer in respect of any goods or materials exported from New Zealand, directly or indirectly in relation to that qualifying project:”.

(3) This section shall apply with respect to the tax on income derived in the income year that commences on the 1st day of April 1981 and in every subsequent year.

34. Export performance incentive for qualifying tourist services—Section 156E (2) of the principal Act (as inserted by section 18 of the Income Tax Amendment Act 1979) is hereby amended by inserting, before the words “within that income year”, the words “prior to or”.

35. Export-market development and tourist-promotion incentive—(1) Section 156F (1) of the principal Act (as inserted by section 18 of the Income Tax Amendment Act 1979) is hereby amended by inserting, after paragraph (b) of the definition of the expression “export”, the following paragraph:

“(ba) The taking of goods (being food as defined in section 2 of the Food and Drug Act 1969, tobacco,

cigars, and cigarettes) on board any ship or aircraft in New Zealand for the consumption or use aboard that ship or aircraft by any person or with the intention that those goods will not be unshipped in any country or territory outside New Zealand; or”.

(2) Section 156F (1) of the principal Act (as so inserted) is hereby further amended by repealing paragraph (b) of the definition of the expression “export-market development expenditure”, and substituting the following paragraph:

“(b) The supply, for reward, of services to which section 156B or section 156D of this Act applies; or”

(3) Section 156F (1) of the principal Act (as so inserted) is hereby further amended by inserting in the definition of the expression “export-market development expenditure”, after paragraph (e), the following paragraph:

“(ea) Outgoings paid or payable by way of charge, levy, or other contribution under any Act or to an authority constituted by or under any Act; or”.

(4) Section 156F (1) of the principal Act (as so inserted), is hereby further amended by inserting, after paragraph (g) of the definition of the expression “prescribed outgoings”, the following paragraph:

“(ga) Expenses directly attributable to—
“(i) The making of investigations; or
“(ii) Feasibility studies; or
“(iii) The preparation of information, designs, estimates, or other material,—

for the purposes of submitting tenders or quotations for the prospective supply of services to which section 156B or section 156D of this Act applies; or

(5) Section 156F (1) of the principal Act (as so inserted) is hereby further amended by omitting from paragraph (h) of the definition of the expression “prescribed outgoings” the words “outside New Zealand in relation to construction projects or courses of educational training or the furnishing of technical advice or assistance; or”, and substituting the words “to which section 156B or section 156D of this Act applies; or”.

(6) Section 156F (1) of the principal Act (as so inserted) is hereby further amended by repealing paragraph (k) of the definition of the expression “prescribed outgoings”, and substituting the following paragraph:

“(k) Expenses incurred as an exhibitor within New Zealand—

“(i) At such export-orientated trade fairs as may be approved by the Secretary of Trade and Industry for the purposes of this paragraph; or

“(ii) At such travel marts (as may be approved by the General Manager of the Tourist and Publicity Department for the purposes of this paragraph) held wholly or principally for the purpose of attracting tourists to New Zealand from countries or territories outside New Zealand.”

(7) Section 156F (1) of the principal Act (as so inserted) is hereby further amended by inserting in the definition of the expression “tourist-promotion expenditure”, after paragraph (a), the following paragraph:

“(aa) Outgoings paid or payable by way of charge, levy, or other contribution under any Act or to any authority constituted by or under any Act; or”.

(8) Subsection (1) of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1981 and in every subsequent year.

36. Export of goods to new markets—(1) Section 157 (1) (b) of the principal Act is hereby amended by inserting, after the words “which has been approved by the Secretary”, the words “, following an application made by or on behalf of the taxpayer to the Secretary on or before the 31st day of December 1979,”.

(2) This section shall apply with respect to the tax on income derived in any income year commencing before or after the 31st day of December 1979.

37. Notional interest on loans made to employees under employee share purchase scheme—Section 166 (5) (b) of the principal Act is hereby amended by omitting the expression “\$1,560”, and substituting the expression “\$2,340”.

38. Government grants to businesses—Section 169 of the principal Act is hereby amended by inserting, after subsection (3), the following subsection:

“(3A) Where and to the extent that a grant is made to any taxpayer in respect of any building to which paragraph (j) or paragraph (1) of section 112 (2) of this Act refers—

- “(a) No deduction shall be allowed under section 112 of this Act in respect of that building; and
- “(b) No deduction shall be allowed under section 108 of this Act in respect of the year of first use of that building.”

39. Grant related suspensory loans—Section 173 (1) (a) of the principal Act (as substituted by section 32 of the Income Tax Amendment Act 1978) is hereby amended by repealing subparagraph (ii), and substituting the following subparagraphs:

“(ii) A pioneer regional development suspensory loan; or

“(iii) A Pacific Islands Industrial Development Scheme suspensory loan,—”.

40. Losses incurred may be set off against future profits—(1) Section 188 of the principal Act is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) Any taxpayer who satisfies the Commissioner that he has in any income year incurred a loss shall, subject to this section, be entitled to claim that—

“(a) The loss be carried forward to the income year immediately succeeding the income year in which the loss was incurred and deducted from or set off against the assessable income, if any, derived in that immediately succeeding income year so far as that assessable income extends; and

“(b) So far as it cannot then be deducted or set off, the loss be carried forward from that immediately succeeding year to the next succeeding income year and deducted from or set off against the assessable income, if any, derived in that next succeeding income year, and so on.”

(2) Section 188 of the principal Act is hereby further amended by adding the following subsection:

“(2A) Where losses incurred in 2 or more income years are carried forward in accordance with the provisions of this section those losses shall be deducted or set off in the same order as those losses were incurred.”

(3) Section 188 of the principal Act is hereby further amended by repealing subsection (7), and substituting the following subsections:

“(7) Subject to subsections (9) and (9A) of this section, if any taxpayer (hereinafter referred to in this section as the loss company), being a company having the liability of its members limited by its memorandum of association to the amount, if any, unpaid on the shares respectively held by them, claims, in accordance with subsection (2) of this section, to carry forward the whole or part of a loss incurred by it in any income year (hereinafter in this subsection referred to as the year of loss), to any later income year, the claim shall not be allowed unless the Commissioner is satisfied that—

“(a) At all times during the period commencing with the beginning of that year of loss and ending with the end of that later income year, shares in the loss company carrying between them—

“(i) The right to exercise not less than 40 per cent of the voting power in the loss company; and

“(ii) The right to receive not less than 40 percent of the profits that may be distributed by the loss company; and

“(iii) The right to receive not less than 40 percent of any distribution of the paid-up capital of the loss company,—

were held directly, or through any one or more interposed companies, by or on behalf of the same persons (excluding any company); or

“(b) Where the requirements of paragraph (a) of this subsection are not met,—

“(i) During the period commencing with the beginning of that year of loss and ending with the end of that later income year the shares of any company (being shares of the kind referred to in paragraph (a) of this subsection) were quoted in the official list of a stock exchange in New Zealand; and

“(ii) The failure to meet the requirements of the said paragraph (a) was by reason only of the fact that those shares in the company had been sold in the ordinary course of trading on the share market; and

“(iii) During the period commencing with the beginning of that year of loss and ending with the end of that later income year, not more than 10 percent of those shares in that company had been acquired by any one person (including any

nominee of that person as defined in section 7 (1) of this Act) or by any 2 or more persons who are associated persons:

“Provided that where the Commissioner is satisfied that this subsection would not have prevented the claim from being allowed if regard were had, for the purposes of this subsection, to part only of that year of loss the claim shall be allowed by the Commissioner in respect of such part of that loss as he considers was incurred in that part of that year of loss and was reasonably and fairly attributable to that part of that year of loss, having regard to the nature and extent of the activities carried on by the taxpayer during that part of that year of loss and any other relevant matters:

“Provided also that for the purposes of this subsection and subsection (7A) of this section, the Commissioner shall disregard all shares which bear a fixed rate of dividend only.

“(7A) For the purposes of subsection 7 (a) of this section, where shares in a loss company are held by any persons (excluding any company) through one or more interposed companies those persons shall be deemed—

“(a) To hold, in relation to those shares, the percentage of the voting power in the loss company that those persons may indirectly exercise through one or more interposed companies (being the result, expressed as a percentage, of multiplying the proportion of the voting power that those persons may exercise directly in any interposed company by the proportion of the voting power which that interposed company may exercise directly or indirectly in the loss company, and where there is more than one company interposed between those persons and the loss company, the voting power that any interposed company may indirectly exercise in the loss company shall be determined in a similar manner); and

“(b) To have the right to receive, in relation to those shares, the percentage of—

“(i) Any distribution of profits; and

“(ii) Any distribution of paid-up capital,—
of the loss company that those persons would receive if the loss company were to make such distributions to its shareholders and those distributions, to the extent that they would be received by

an interposed company, were immediately passed on by way of distributions by that interposed company to its shareholders, and where there is more than one company interposed between those persons and the loss company the percentage of any such distributions of the loss company that those persons would receive shall be determined in a similar manner.”

(4) Section 188 (8) of the principal Act is hereby amended by repealing paragraph (a).

(5) Section 188 (8) of the principal Act is hereby further amended by repealing paragraph (c), and substituting the following paragraphs:

“(c) Where any company claims to carry forward the whole or any part of any loss incurred by it in any income year to any later income year and the Commissioner is of the opinion that—

“(i) Any shares in that company or in any other company have been subject to any arrangement or series of related or connected arrangements; or

“(ii) Any shares in that company or in any other company have had any rights attaching to them extinguished or altered, directly or indirectly, by any means whatsoever,—

in either case for the purpose, or for purposes including the purpose, of enabling the company to meet the requirements of subsection (7) (a) of this section, the loss company shall, in relation to those shares, be deemed not to have met those requirements:

“(d) The term ‘arrangement’ means any contract, agreement, plan, or understanding, whether enforceable or unenforceable, including all steps and transactions by which it is carried into effect.”

(6) Section 188 of the principal Act is hereby further amended by adding the following subsection:

“(12) Every reference in this section to an income year shall, where the taxpayer furnishes a return of income under section 15 of this Act for an accounting year ending with an annual balance date other than the 31st day of March, be deemed to be a reference to the accounting year corresponding with that income year, and in every such case, this section shall, with any necessary modifications, apply accordingly.”

(7) Subject to section 41 (5) of this Act, this section shall apply to losses incurred in the income year that commences on the 1st day of April 1981 and in every subsequent income year.

41. Companies included in group of companies—(1) Section 191 of the principal Act is hereby amended by repealing subsection (5) (as substituted by section 29 (1) of the Income Tax Amendment Act (No. 2) 1977 and amended by section 33 (2) and (3) of the Income Tax Amendment Act 1978), and substituting the following subsection:

“(5) Subject to subsection (7A) of this section, where subsection (4) of this section applies to any specified group and to any income year,—

“(a) The whole or part of any loss (not being a loss which consists of a balance of any mining outgoing excess under section 220 (6) of this Act) which has been incurred in that income year by any company included in the specified group in that income year; and

“(b) The whole or part of any loss (not being a loss which consists of a balance of any mining outgoing excess under section 220 (6) of this Act) carried forward to that income year pursuant to section 188 of this Act by any company included in the specified group in that income year so far as that loss or part of a loss has not been deducted from or set off against the assessable income, if any, derived by that company in that income year,—

may, if that company so elects by notice in accordance with subsection (5A) of this section, be deducted from the assessable income (other than non-resident withholding income of any of the kinds to which section 318 of this Act applies) derived in that income year by such other company or companies included in the specified group as is or are nominated by that company, so far as the balance of that assessable income (after the deduction by each of those other companies of any loss which it is entitled to deduct under section 188 of this Act) extends, and the amount of the loss or part of a loss of any company so deducted from the assessable income derived by any other company shall not be carried forward in accordance with section 188 of this Act, and any election made in accordance with this subsection shall be irrevocable:

“Provided that where, in accordance with the proviso to subsection (4) of this section, the Commissioner has disregarded shares held at the end of an income year, no deduction shall be allowed under this subsection in respect of that income year unless the company has disclosed to its shareholders that the election has been made:

“Provided also that no deduction shall be allowed under this subsection in respect of any loss or part of a loss (being a loss or part of a loss that was incurred in any income year that commenced on or after the 1st day of April 1981), unless the company making the election and the company or companies nominated in the notice of election are included in the same group of companies for the income year in which that loss or part of a loss was incurred.”

(2) Section 191 of the principal Act is hereby amended by repealing subsection (7), and substituting the following subsection:

“(7) Subject to subsection (7A) of this section, where—

“(a) A company (hereinafter referred to as the payee company) has incurred in an income year a loss and—

“(i) Another company (hereinafter referred to as the paying company) makes a payment to the payee company under an agreement providing for the paying company to bear or share in that loss; and

“(ii) Both companies are included in the same group of companies for that income year; and

“(iii) The payment does not exceed the amount of that loss; and

“(iv) The payment is made not later than 12 months after the end of the accounting year of the payee company corresponding with that income year; or

“(b) A company (hereinafter referred to as the payee company) has carried forward pursuant to section 188 of this Act to an income year a loss or part of a loss and—

“(i) Another company (hereinafter referred to as the paying company) makes a payment to the payee company under an agreement providing for the paying company to bear or share in that loss or part of that loss; and

“(ii) Both companies are included in the same group of companies for that income year; and

“(iii) Both companies are included in the same group of companies for the income year in which that loss or part of a loss was incurred; and

“(iv) The payment does not exceed the amount of that loss or part of a loss; and

“(v) The payment is made not later than 12 months after the end of the accounting year of the payee company corresponding with the income year to which that loss or part of a loss has been carried forward,—

and in either case—

“(c) Both the payment and the receipt of the payment are fully disclosed in the accounts of both companies; and

“(d) The payment would not (otherwise than under this subsection) be taken into account in calculating the assessable income of either company,—

the payment shall be deductible by the paying company as if it were expenditure necessarily incurred in the production of assessable income on the last day of that accounting year of the payee company and shall, to the extent that it is so deductible, be deemed to be assessable income derived by the payee company on that day:

“Provided that the deduction or deductions allowable under this subsection in relation to any income year shall not exceed the assessable income derived (before allowing that deduction or those deductions) in that income year by the paying company:

“Provided also that the requirements of paragraph (b) (iii) of this subsection shall not apply to any loss or part of a loss incurred in any income year which commenced on or before the 1st day of April 1980.”

(3) Section 191 of the principal Act is hereby further amended by inserting, after subsection (7) (as substituted by subsection (2) of this section), the following subsections:

“(7A) Any deduction allowable under subsection (5) or subsection (7) of this section from or in calculating the assessable income derived by any company in any income year, in respect of or in relation to a loss or part of a loss incurred by any other company, shall not exceed the amount which would be carried forward pursuant to section 188 of this Act by that other company if that other company

had claimed to carry forward that loss or part of a loss pursuant to section 188 of this Act to the income year immediately succeeding the income year in which that loss or part of a loss was incurred.

“(7B) Any deduction allowable under subsection (5) or subsection (7) of this section from or in calculating the assessable income derived by any company in any income year, in respect of or in relation to a loss or part of a loss incurred by any other company, shall be deemed to be a deduction to which subsections (4), (5), and (6) of section 188 of this Act apply as if that first-mentioned company were the taxpayer referred to in those subsections.

“(7c) No deduction shall be allowable under subsection (5) or subsection (7) of this section from or in calculating the assessable income derived by any company in any income year where the Commissioner is of the opinion that any shares in that company or in any other company—

“(a) Have been subject to any arrangement or series of related or connected arrangements; or

“(b) Have had any rights attaching to them extinguished or altered, directly or indirectly, by any means whatsoever,—

in either case for the purpose, or for purposes including the purpose, of including that first-mentioned company in any group of companies (including any specified group of companies) in relation to that income year.

“(7D) For the purposes of subsection (7c) of this section, the term ‘arrangement’ means any contract, agreement, plan or understanding, whether enforceable or unenforceable, including all steps and transactions by which it is carried into effect.”

(4) Section 33 of the Income Tax Amendment Act 1978 is hereby consequentially amended by repealing subsections (2) and (3).

(5) Where—

(a) Shares in a company were held by any person or persons at the end of an income year; and

(b) By reason of those shares being so held, that company is, in relation to that income year, included in a group of companies or in a specified group of companies; and

(c) That company has incurred a loss in that income year or in any prior income year—

any reference in section 191 of the principal Act (as amended by this section) to section 188 of the principal

Act shall, in relation to that loss, be deemed to be a reference to section 188 of the principal Act (as amended by section 40 of this Act):

Provided that this subsection shall not apply in any case where those shares were held by that person or those persons at all times during the period commencing on the 29th day of February 1980 and ending with the end of the first-mentioned income year.

(6) This section shall be deemed to have come into force on the 1st day of March 1980 and shall apply to any notice of election under section 191 (5) of the principal Act received by the Commissioner on or after that date and to any payment referred to in section 191 (7) of the principal Act completed on or after that date.

42. Associations engaged in acquiring, holding, or dealing in real property—(1) The principal Act is hereby amended by repealing section 212.

(2) The principal Act is hereby consequentially amended by repealing—

(a) Paragraphs (h), (i), and (j) of section 4 (1):

(b) The proviso to section 59 (3):

(c) Paragraph (g) of the definition of the term “unit trust” in section 211 (1):

(d) Section 248 (k).

(3) The following Orders in Council are hereby consequentially revoked:

(a) The Income Tax (Real Property Syndicates) Exclusion Order (No. 2) 1978:

(b) The Income Tax (Real Property Syndicates) Exclusion Order (No. 3) 1978:

(c) The Income Tax (Real Property Syndicates) Exclusion Order 1980.

(4) The Income Tax Amendment Act 1978 is hereby consequentially amended by repealing section 36.

(5) Notwithstanding subsections (1) and (2) of this section, paragraphs (h), (i), and (j) of section 4 (1) of the principal Act shall continue to apply in respect of distributions or payments made in any income year that commenced on or after the 1st day of April 1980 by an association, being an association to which section 212 applied, from profits derived by that association during any income year prior to the income year that commenced on the 1st day of April 1980.

(6) Where an association, being an association to which section 212 applied, has incurred a loss which would, but for the foregoing provisions of this section, have been carried forward pursuant to the provisions of section 188 of the principal Act to the income year which commenced on the 1st day of April 1980 had the association derived assessable income in that income year, that loss shall be deemed to have been incurred in that income year and shall be deductible by the association for that income year in accordance with the provisions of the principal Act.

(7) Every reference in this section to an income year shall, where the taxpayer furnishes a return of income under section 15 of the principal Act for an accounting year ending with an annual balance date other than the 31st day of March, be deemed to be a reference to the accounting year corresponding with that income year, and in every such case, this section shall, with any necessary modifications, apply accordingly.

43. Arrangements for relief from double taxation and exchange of information—Section 294 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) Where arrangements have been made with the Government of any territory outside New Zealand with a view to—

“(a) Affording relief from double taxation; or

“(b) Exchanging information—

in relation to income tax or excess retention tax and any taxes imposed by the laws of that territory included in the arrangements, the Governor-General may from time to time by Order in Council declare that those arrangements shall, notwithstanding anything in this Act or any other enactment, have effect in relation to income tax and excess retention tax accordingly.”

44. Non-resident withholding tax imposed—(1) The principal Act is hereby amended by repealing section 311, and substituting the following section:

“311. Every person who derives non-resident withholding income shall be liable to pay non-resident withholding tax upon that income—

“(a) At the rate of 30 percent of the gross amount of so much of that income as consists of dividends (other than investment society dividends):

“(b) At the rate of 15 percent of the gross amount of so much of that income as consists of income to which paragraph (a) of this subsection does not apply.”

(2) This section shall apply with respect to non-resident withholding income derived on or after the 1st day of April 1982.

45. Amount of provisional tax—(1) Section 379 of the principal Act is hereby amended by adding the following subsection:

“(5) Notwithstanding anything in this section, the amount of provisional tax otherwise payable by a taxpayer to whom this section applies in respect of the income of an income year shall, up to the amount of the provisional tax otherwise payable, be reduced by an amount equal to the amount of any credit of tax which the taxpayer was entitled to claim in relation to the immediately preceding income year pursuant to the provisions of any of sections 156A, 156B, 156D, 156E, 156F and 156G of this Act.”

(2) This section shall apply to the provisional tax payable in respect of the income derived in the income year commencing on the 1st day of April 1981 and every subsequent year.

46. Provisional tax payable by certain trustees, companies, etc.—(1) Section 380 of the principal Act is hereby amended by adding the following subsection:

“(3) Notwithstanding anything in this section, the amount of provisional tax otherwise payable by a taxpayer to whom this section applies in respect of the income of an income year shall, up to the amount of the provisional tax otherwise payable, be reduced by an amount equal to the amount of any credit of tax which the taxpayer was entitled to claim in relation to the immediately preceding income year pursuant to the provisions of any of sections 156A, 156B, 156D, 156E, 156F and 156G of this Act.”

(2) This section shall apply to the provisional tax payable in respect of the income derived in the income year commencing on the 1st day of April 1981 and every subsequent year.

47. Deduction of tax from payment due to defaulters—(1) Section 400 of the principal Act is hereby amended by repealing subsections (1) and (2), and substituting the following subsections:

“(1) For the purposes of this section—

“‘Amount payable’, in relation to any person (being a person that is a bank) and to any taxpayer, includes money (including any interest thereon) deposited to the credit of that taxpayer with that person, whether on current account, or so as to bear interest for a fixed term or without limitation of time, and whether or not the taxpayer has made any application to withdraw or uplift that money, not being money deposited in any account that is—

“(a) A Home Lay-by Account within the meaning of the Post Office Act 1959; or

“(b) A Home Ownership Account within the meaning of the Home Ownership Savings Act 1974; or

“(c) A Farm Ownership Account within the meaning of the Farm Ownership Savings Act 1974; or

“(d) A Fishing Vessel Ownership Account within the meaning of the Fishing Vessel Ownership Savings Act 1977:

“‘Bank’ means—

“(a) The Post Office Savings Bank:

“(b) Any trustee savings bank established under the Trustee Savings Banks Act 1948:

“(c) Any private savings bank established under the Private Savings Banks Act 1964:

“(d) Any building society registered under the Building Societies Act 1965, in respect of any deposits with the building society:

“(e) Any person (not being a person of any of the kinds referred to in paragraphs (a) to (d) of this definition) that is a bank within the meaning of the Banking Act 1908:

“‘Income tax’ includes—

“(a) Income tax payable under the Land and Income Tax Act 1954:

“(b) A tax deduction to which section 353 of this Act applies or section 20 of the Income Tax Assessment Act 1957 applied:

“(c) An amount to which section 355 (b) of this Act applies or section 21 (b) of the Income Tax Assessment Act 1957 applied:

“(d) An amount which, pursuant to section 366 of this Act or section 31A of the Income Tax Assessment Act 1957, constitutes a debt payable to the Commissioner:

“‘Penalty’ means any penalty imposed under section 370 of this Act or section 35 of the Income Tax Assessment Act 1957:

“‘Tax deduction’ includes a tax deduction within the meaning of the Land and Income Tax Act 1954:

“‘Taxpayer’, in relation to income tax within the meaning of paragraph (b) or paragraph (d) of the definition of the expression ‘income tax’ in this subsection, includes an employer.

“(2) Where any taxpayer has made default in the payment to the Commissioner of any income tax (or any part thereof) payable by the taxpayer or any penalty (or any part thereof) incurred by him, the Commissioner may from time to time by notice in writing require any person to—

“(a) Deduct or extract from any amount payable or any amount to become payable by that person to the taxpayer such sum as is specified in the notice; and

“(b) Pay to the Commissioner, within such time as is specified in the notice, every sum so deducted or extracted, to the credit of—

“(i) To the extent that that sum is in respect of or in relation to income tax (or any part thereof) assessed on taxable income, the taxpayer who derived that taxable income:

“(ii) To the extent that that sum is in respect of or in relation to the whole or any part of a tax deduction or a penalty, an account maintained by the Commissioner in relation to that tax deduction or, as the case may be, that penalty.”

(2) Section 400 of the principal Act is hereby further amended—

(a) By omitting from subsection (4) the expression “5 percent”, and substituting the expression “10 percent”:

(b) By inserting in subsection (5), after the words “at the request of the taxpayer”, the expression “(being a taxpayer who is a taxpayer otherwise than as an employer)”.

(3) This section shall come into force on the day on which this Act receives the Governor-General’s assent.

48. Terminating dates of taxation incentives—(1) The principal Act is hereby further amended by repealing the Third Schedule (as substituted by section 69 of the Income Tax Amendment Act 1979), and substituting the new Third Schedule set out in the Third Schedule to this Act.

(2) The Income Tax Amendment Act 1979 is hereby amended by repealing section 69 and the Fifth Schedule thereto.

SCHEDULES

FIRST SCHEDULE

Section 16

BASIC TAX DEDUCTIONS

“NEW SUBCLAUSES OF CLAUSE 7 OF THE SECOND SCHEDULE TO PRINCIPAL ACT

(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 \$29.54, 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 \$3.60 or the amount of tax, whichever is the lesser:
- (c) Where the daily payment exceeds \$29.54, but does not exceed \$44.54, 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 \$3.60 diminished by 12c for each complete dollar of the excess of the daily payment over \$29.54:
- (d) Where the daily payment exceeds \$44.54, but does not exceed \$46.54, 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 \$1.80:
- (e) Where the daily payment exceeds \$46.54, but does not exceed \$61.54, 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 \$1.80 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$46.54:

FIRST SCHEDULE—*continued*

- (f) Where the daily payment exceeds \$61.54, an amount equal to the sum of—
- (i) \$11.42:
 - (ii) 22c for each \$1 of so much of the payment as exceeds \$61.54.
- (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 \$46.54, 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 \$1.80 or the amount of the tax, whichever is the lesser:
 - (c) Where the daily payment exceeds \$46.54, but does not exceed \$61.54, 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 \$1.80 diminished by 12c for each complete dollar of the excess of the daily payment over \$46.54:
 - (d) Where the daily payment exceeds \$61.54, an amount equal to the sum of—
 - (i) \$12.14:
 - (ii) 22c for each \$1 of so much of the payment as exceeds \$61.54.
- (6) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee's tax code is 'S+L+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 \$31.54, 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 \$3.60 or the amount of the tax, whichever is the lesser:
 - (c) Where the daily payment exceeds \$31.54, but does not exceed \$61.54, 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 \$3.60 diminished by 12c for each complete dollar of the excess of the daily payment over \$31.54:
 - (d) Where the daily payment exceeds \$61.54, an amount equal to the sum of—
 - (i) \$12.14:
 - (ii) 22c for each \$1 of so much of the payment as exceeds \$61.54.

FIRST SCHEDULE—*continued*

(7) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee's tax code is 'M+L', 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 \$29.54, 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 \$1.80, or the amount of the tax, whichever is the lesser:
- (c) Where the daily payment exceeds \$29.54, but does not exceed \$44.54, 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 \$1.80 diminished by 12c for each complete dollar of the excess of the daily payment over \$29.54:
- (d) Where the daily payment exceeds \$44.54, an amount equal to the sum of—
 - (i) \$7.68:
 - (ii) 22c for each \$1 of so much of the payment as exceeds \$44.54.

(8) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee's tax code is 'S+L', 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 \$31.54, 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 \$1.80, or the amount of the tax, whichever is the lesser:
- (c) Where the daily payment exceeds \$31.54, but does not exceed \$46.54, 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 \$1.80 diminished by 12c for each complete dollar of the excess of the daily payment over \$31.54:
- (d) Where the daily payment exceeds \$46.54, an amount equal to the sum of—
 - (i) \$8.84:
 - (ii) 22c for each \$1 of so much of the payment as exceeds \$46.54."

SECOND SCHEDULE

Section 17

NEW APPENDIX A TO SECOND SCHEDULE TO PRINCIPAL ACT
"APPENDIX A"

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
.20	.02	.00	.00	.00	.00	.00	.00	10.20	1.44	.00	.00	.00	.00	.00	.00
.40	.05	.00	.00	.00	.00	.00	.00	10.40	1.47	.00	.00	.00	.00	.00	.00
.60	.08	.00	.00	.00	.00	.00	.00	10.60	1.50	.00	.00	.00	.00	.00	.00
.80	.11	.00	.00	.00	.00	.00	.00	10.80	1.53	.00	.00	.00	.00	.00	.00
1.00	.13	.00	.00	.00	.00	.00	.00	11.00	1.56	.00	.00	.00	.00	.00	.00
1.20	.17	.00	.00	.00	.00	.00	.00	11.20	1.58	.00	.00	.00	.00	.00	.00
1.40	.19	.00	.00	.00	.00	.00	.00	11.40	1.61	.00	.00	.00	.00	.00	.00
1.60	.22	.00	.00	.00	.00	.00	.00	11.60	1.64	.00	.00	.00	.00	.00	.00
1.80	.25	.00	.00	.00	.00	.00	.00	11.80	1.67	.00	.00	.00	.00	.00	.00
2.00	.28	.00	.00	.00	.00	.00	.00	12.00	1.70	.00	.00	.00	.00	.00	.00
2.20	.31	.00	.00	.00	.00	.00	.00	12.20	1.73	.00	.00	.00	.00	.00	.00
2.40	.34	.00	.00	.00	.00	.00	.00	12.40	1.75	.00	.00	.00	.00	.00	.00
2.60	.36	.00	.00	.00	.00	.00	.00	12.60	1.79	.00	.00	.00	.00	.00	.00
2.80	.39	.00	.00	.00	.00	.00	.00	12.80	1.81	.00	.00	.00	.00	.00	.00
3.00	.42	.00	.00	.00	.00	.00	.00	13.00	1.84	.00	.00	.00	.00	.00	.00
3.20	.45	.00	.00	.00	.00	.00	.00	13.20	1.87	.00	.00	.00	.00	.00	.00
3.40	.48	.00	.00	.00	.00	.00	.00	13.40	1.90	.00	.00	.00	.00	.00	.00
3.60	.51	.00	.00	.00	.00	.00	.00	13.60	1.93	.00	.00	.00	.00	.00	.00
3.80	.53	.00	.00	.00	.00	.00	.00	13.80	1.96	.00	.00	.00	.00	.00	.00
4.00	.56	.00	.00	.00	.00	.00	.00	14.00	1.98	.00	.00	.00	.00	.00	.00
4.20	.59	.00	.00	.00	.00	.00	.00	14.20	2.01	.00	.00	.00	.00	.00	.00
4.40	.62	.00	.00	.00	.00	.00	.00	14.40	2.04	.00	.00	.00	.00	.00	.00
4.60	.65	.00	.00	.00	.00	.00	.00	14.60	2.07	.00	.00	.00	.00	.00	.00
4.80	.68	.00	.00	.00	.00	.00	.00	14.80	2.10	.00	.00	.00	.00	.00	.00
5.00	.70	.00	.00	.00	.00	.00	.00	15.00	2.13	.00	.00	.00	.00	.00	.00
5.20	.73	.00	.00	.00	.00	.00	.00	15.20	2.15	.00	.00	.00	.00	.00	.00
5.40	.76	.00	.00	.00	.00	.00	.00	15.40	2.18	.00	.00	.00	.00	.00	.00
5.60	.79	.00	.00	.00	.00	.00	.00	15.60	2.21	.00	.00	.00	.00	.00	.00
5.80	.82	.00	.00	.00	.00	.00	.00	15.80	2.24	.00	.00	.00	.00	.00	.00
6.00	.85	.00	.00	.00	.00	.00	.00	16.00	2.27	.00	.00	.00	.00	.00	.00
6.20	.87	.00	.00	.00	.00	.00	.00	16.20	2.30	.00	.00	.00	.00	.00	.00
6.40	.90	.00	.00	.00	.00	.00	.00	16.40	2.32	.00	.00	.00	.00	.00	.00
6.60	.93	.00	.00	.00	.00	.00	.00	16.60	2.35	.00	.00	.00	.00	.00	.00
6.80	.96	.00	.00	.00	.00	.00	.00	16.80	2.38	.00	.00	.00	.00	.00	.00
7.00	.99	.00	.00	.00	.00	.00	.00	17.00	2.41	.00	.00	.00	.00	.00	.00
7.20	1.02	.00	.00	.00	.00	.00	.00	17.20	2.44	.00	.00	.00	.00	.00	.00
7.40	1.05	.00	.00	.00	.00	.00	.00	17.40	2.47	.00	.00	.00	.00	.00	.00
7.60	1.07	.00	.00	.00	.00	.00	.00	17.60	2.49	.00	.00	.00	.00	.00	.00
7.80	1.10	.00	.00	.00	.00	.00	.00	17.80	2.52	.00	.00	.00	.00	.00	.00
8.00	1.13	.00	.00	.00	.00	.00	.00	18.00	2.55	.00	.00	.00	.00	.00	.00
8.20	1.16	.00	.00	.00	.00	.00	.00	18.20	2.58	.00	.00	.00	.00	.00	.00
8.40	1.19	.00	.00	.00	.00	.00	.00	18.40	2.61	.00	.00	.00	.00	.00	.00
8.60	1.22	.00	.00	.00	.00	.00	.00	18.60	2.64	.00	.00	.00	.00	.00	.00
8.80	1.24	.00	.00	.00	.00	.00	.00	18.80	2.67	.00	.00	.00	.00	.00	.00
9.00	1.27	.00	.00	.00	.00	.00	.00	19.00	2.69	.00	.00	.00	.00	.00	.00
9.20	1.30	.00	.00	.00	.00	.00	.00	19.20	2.72	.00	.00	.00	.00	.00	.00
9.40	1.33	.00	.00	.00	.00	.00	.00	19.40	2.75	.00	.00	.00	.00	.00	.00
9.60	1.36	.00	.00	.00	.00	.00	.00	19.60	2.78	.00	.00	.00	.00	.00	.00
9.80	1.39	.00	.00	.00	.00	.00	.00	19.80	2.81	.00	.00	.00	.00	.00	.00
10.00	1.41	.00	.00	.00	.00	.00	.00	20.00	2.84	.00	.00	.00	.00	.00	.00

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20.20	2.86	.00	.00	.00	.00	.00	.00	30.20	4.29	.00	.00	.00	1.29	.00	.00
20.40	2.89	.00	.00	.00	.00	.00	.00	30.40	4.31	.00	.00	.00	1.31	.00	.00
20.60	2.92	.00	.00	.00	.00	.00	.00	30.60	4.34	.00	.00	.00	1.34	.00	.00
20.80	2.95	.00	.00	.00	.00	.00	.00	30.80	4.37	.00	.00	.00	1.37	.00	.00
21.00	2.98	.00	.00	.00	.00	.00	.00	31.00	4.40	.00	.00	.00	1.40	.00	.00
21.20	3.01	.00	.00	.00	.01	.00	.00	31.20	4.43	.00	.00	.00	1.43	.00	.00
21.40	3.03	.00	.00	.00	.03	.00	.00	31.40	4.46	.00	.00	.00	1.46	.00	.00
21.60	3.06	.00	.00	.00	.06	.00	.00	31.60	4.48	.00	.00	.00	1.48	.00	.00
21.80	3.09	.00	.00	.00	.09	.00	.00	31.80	4.51	.00	.00	.00	1.51	.00	.00
22.00	3.12	.00	.00	.00	.12	.00	.00	32.00	4.54	.00	.00	.00	1.54	.00	.00
22.20	3.15	.00	.00	.00	.15	.00	.00	32.20	4.57	.00	.00	.00	1.57	.00	.00
22.40	3.18	.00	.00	.00	.18	.00	.00	32.40	4.60	.00	.00	.00	1.60	.00	.00
22.60	3.20	.00	.00	.00	.20	.00	.00	32.60	4.63	.00	.00	.00	1.63	.00	.00
22.80	3.23	.00	.00	.00	.23	.00	.00	32.80	4.65	.00	.00	.00	1.65	.00	.00
23.00	3.26	.00	.00	.00	.26	.00	.00	33.00	4.68	.00	.00	.00	1.68	.00	.00
23.20	3.29	.00	.00	.00	.29	.00	.00	33.20	4.71	.00	.00	.00	1.71	.00	.00
23.40	3.32	.00	.00	.00	.32	.00	.00	33.40	4.74	.00	.00	.00	1.74	.00	.00
23.60	3.35	.00	.00	.00	.35	.00	.00	33.60	4.77	.00	.00	.00	1.77	.00	.00
23.80	3.37	.00	.00	.00	.37	.00	.00	33.80	4.80	.00	.00	.00	1.80	.00	.00
24.00	3.41	.00	.00	.00	.41	.00	.00	34.00	4.82	.00	.00	.00	1.82	.00	.00
24.20	3.43	.00	.00	.00	.43	.00	.00	34.20	4.85	.00	.00	.00	1.85	.00	.00
24.40	3.46	.00	.00	.00	.46	.00	.00	34.40	4.88	.00	.00	.00	1.88	.00	.00
24.60	3.49	.00	.00	.00	.49	.00	.00	34.60	4.91	.00	.00	.00	1.91	.00	.00
24.80	3.52	.00	.00	.00	.52	.00	.00	34.80	4.94	.00	.00	.00	1.94	.00	.00
25.00	3.55	.00	.00	.00	.55	.00	.00	35.00	4.97	.00	.00	.00	1.97	.00	.00
25.20	3.58	.00	.00	.00	.58	.00	.00	35.20	4.99	.00	.00	.00	1.99	.00	.00
25.40	3.60	.00	.00	.00	.60	.00	.00	35.40	5.03	.00	.00	.00	2.03	.00	.00
25.60	3.63	.00	.00	.00	.63	.00	.00	35.60	5.05	.00	.00	.00	2.05	.00	.00
25.80	3.66	.00	.00	.00	.66	.00	.00	35.80	5.08	.00	.00	.00	2.08	.00	.00
26.00	3.69	.00	.00	.00	.69	.00	.00	36.00	5.11	.00	.00	.00	2.11	.00	.00
26.20	3.72	.00	.00	.00	.72	.00	.00	36.20	5.14	.00	.00	.00	2.14	.00	.00
26.40	3.75	.00	.00	.00	.75	.00	.00	36.40	5.16	.00	.00	.00	2.16	.00	.00
26.60	3.77	.00	.00	.00	.77	.00	.00	36.60	5.20	.00	.00	.00	2.20	.00	.00
26.80	3.80	.00	.00	.00	.80	.00	.00	36.80	5.22	.00	.00	.00	2.22	.00	.00
27.00	3.83	.00	.00	.00	.83	.00	.00	37.00	5.25	.00	.00	.00	2.25	.00	.00
27.20	3.86	.00	.00	.00	.86	.00	.00	37.20	5.28	.00	.00	.00	2.28	.00	.00
27.40	3.89	.00	.00	.00	.89	.00	.00	37.40	5.31	.00	.00	.00	2.31	.00	.00
27.60	3.92	.00	.00	.00	.92	.00	.00	37.60	5.34	.00	.00	.00	2.34	.00	.00
27.80	3.94	.00	.00	.00	.94	.00	.00	37.80	5.37	.00	.00	.00	2.37	.00	.00
28.00	3.97	.00	.00	.00	.97	.00	.00	38.00	5.39	.00	.00	.00	2.39	.00	.00
28.20	4.00	.00	.00	.00	1.00	.00	.00	38.20	5.42	.00	.00	.00	2.42	.00	.00
28.40	4.03	.00	.00	.00	1.03	.00	.00	38.40	5.45	.00	.00	.00	2.45	.00	.00
28.60	4.06	.00	.00	.00	1.06	.00	.00	38.60	5.48	.00	.00	.00	2.48	.00	.00
28.80	4.09	.00	.00	.00	1.09	.00	.00	38.80	5.51	.00	.00	.00	2.51	.00	.00
29.00	4.11	.00	.00	.00	1.11	.00	.00	39.00	5.54	.00	.00	.00	2.54	.00	.00
29.20	4.14	.00	.00	.00	1.14	.00	.00	39.20	5.56	.00	.00	.00	2.56	.00	.00
29.40	4.17	.00	.00	.00	1.17	.00	.00	39.40	5.59	.00	.00	.00	2.59	.00	.00
29.60	4.20	.00	.00	.00	1.20	.00	.00	39.60	5.62	.00	.00	.00	2.62	.00	.00
29.80	4.23	.00	.00	.00	1.23	.00	.00	39.80	5.65	.00	.00	.00	2.65	.00	.00
30.00	4.26	.00	.00	.00	1.26	.00	.00	40.00	5.68	.00	.00	.00	2.68	.00	.00

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40.20	5.71	.00	.00	.00	2.71	.00	.00	50.20	7.13	.00	.00	.00	4.13	.00	.00
40.40	5.73	.00	.00	.00	2.73	.00	.00	50.40	7.16	.00	.00	.00	4.16	.00	.00
40.60	5.76	.00	.00	.00	2.76	.00	.00	50.60	7.19	.00	.00	.00	4.19	.00	.00
40.80	5.79	.00	.00	.00	2.79	.00	.00	50.80	7.21	.00	.00	.00	4.21	.00	.00
41.00	5.82	.00	.00	.00	2.82	.00	.00	51.00	7.25	.00	.00	.00	4.25	.00	.00
41.20	5.85	.00	.00	.00	2.85	.00	.00	51.20	7.27	.00	.00	.00	4.27	.00	.00
41.40	5.88	.00	.00	.00	2.88	.00	.00	51.40	7.30	.00	.00	.00	4.30	.00	.00
41.60	5.90	.00	.00	.00	2.90	.00	.00	51.60	7.33	.00	.00	.00	4.33	.00	.00
41.80	5.93	.00	.00	.00	2.93	.00	.00	51.80	7.36	.00	.00	.00	4.36	.00	.00
42.00	5.96	.00	.00	.00	2.96	.00	.00	52.00	7.39	.00	.00	.00	4.39	.00	.00
42.20	5.99	.00	.00	.00	2.99	.00	.00	52.20	7.42	.00	.00	.00	4.42	.00	.00
42.40	6.02	.00	.00	.00	3.02	.00	.00	52.40	7.45	.00	.00	.00	4.45	.00	.00
42.60	6.05	.00	.00	.00	3.05	.00	.00	52.60	7.48	.00	.00	.00	4.48	.00	.00
42.80	6.08	.00	.00	.00	3.08	.00	.00	52.80	7.50	.00	.00	.00	4.50	.00	.00
43.00	6.10	.00	.00	.00	3.10	.00	.00	53.00	7.54	.00	.00	.00	4.54	.00	.00
43.20	6.13	.00	.00	.00	3.13	.00	.00	53.20	7.56	.00	.00	.00	4.56	.00	.00
43.40	6.16	.00	.00	.00	3.16	.00	.00	53.40	7.59	.00	.00	.00	4.59	.00	.00
43.60	6.19	.00	.00	.00	3.19	.00	.00	53.60	7.62	.00	.00	.00	4.62	.00	.00
43.80	6.22	.00	.00	.00	3.22	.00	.00	53.80	7.65	.00	.00	.00	4.65	.00	.00
44.00	6.25	.00	.00	.00	3.25	.00	.00	54.00	7.68	.00	.00	.00	4.68	.00	.00
44.20	6.27	.00	.00	.00	3.27	.00	.00	54.20	7.71	.00	.00	.00	4.71	.00	.00
44.40	6.30	.00	.00	.00	3.30	.00	.00	54.40	7.74	.00	.00	.00	4.74	.00	.00
44.60	6.33	.00	.00	.00	3.33	.00	.00	54.60	7.77	.00	.00	.00	4.77	.00	.00
44.80	6.36	.00	.00	.00	3.36	.00	.00	54.80	7.79	.00	.00	.00	4.79	.00	.00
45.00	6.39	.00	.00	.00	3.39	.00	.00	55.00	7.83	.00	.00	.00	4.83	.00	.00
45.20	6.42	.00	.00	.00	3.42	.00	.00	55.20	7.85	.00	.00	.00	4.85	.00	.00
45.40	6.44	.00	.00	.00	3.44	.00	.00	55.40	7.88	.00	.00	.00	4.88	.00	.00
45.60	6.47	.00	.00	.00	3.47	.00	.00	55.60	7.91	.00	.00	.00	4.91	.00	.00
45.80	6.50	.00	.00	.00	3.50	.00	.00	55.80	7.94	.00	.00	.00	4.94	.00	.00
46.00	6.53	.00	.00	.00	3.53	.00	.00	56.00	7.97	.00	.00	.00	4.97	.00	.00
46.20	6.56	.00	.00	.00	3.56	.00	.00	56.20	8.00	.00	.00	.00	5.00	.00	.00
46.40	6.59	.00	.00	.00	3.59	.00	.00	56.40	8.03	.00	.00	.00	5.03	.00	.00
46.60	6.61	.00	.00	.00	3.61	.00	.00	56.60	8.06	.00	.00	.00	5.06	.00	.00
46.80	6.64	.00	.00	.00	3.64	.00	.00	56.80	8.08	.00	.00	.00	5.08	.00	.00
47.00	6.67	.00	.00	.00	3.67	.00	.00	57.00	8.12	.00	.00	.00	5.12	.00	.00
47.20	6.70	.00	.00	.00	3.70	.00	.00	57.20	8.14	.00	.00	.00	5.14	.00	.00
47.40	6.73	.00	.00	.00	3.73	.00	.00	57.40	8.17	.00	.00	.00	5.17	.00	.00
47.60	6.76	.00	.00	.00	3.76	.00	.00	57.60	8.20	.00	.00	.00	5.20	.00	.00
47.80	6.78	.00	.00	.00	3.78	.00	.00	57.80	8.23	.00	.00	.00	5.23	.00	.00
48.00	6.82	.00	.00	.00	3.82	.00	.00	58.00	8.26	.00	.00	.00	5.26	.00	.00
48.20	6.84	.00	.00	.00	3.84	.00	.00	58.20	8.29	.00	.00	.00	5.29	.00	.00
48.40	6.87	.00	.00	.00	3.87	.00	.00	58.40	8.32	.00	.00	.00	5.32	.00	.00
48.60	6.90	.00	.00	.00	3.90	.00	.00	58.60	8.35	.00	.00	.00	5.35	.00	.00
48.80	6.93	.00	.00	.00	3.93	.00	.00	58.80	8.37	.00	.00	.00	5.37	.00	.00
49.00	6.96	.00	.00	.00	3.96	.00	.00	59.00	8.41	.00	.00	.00	5.41	.00	.00
49.20	6.99	.00	.00	.00	3.99	.00	.00	59.20	8.43	.00	.00	.00	5.43	.00	.00
49.40	7.01	.00	.00	.00	4.01	.00	.00	59.40	8.46	.00	.00	.00	5.46	.00	.00
49.60	7.04	.00	.00	.00	4.04	.00	.00	59.60	8.49	.00	.00	.00	5.49	.00	.00
49.80	7.07	.00	.00	.00	4.07	.00	.00	59.80	8.52	.00	.00	.00	5.52	.00	.00
50.00	7.10	.00	.00	.00	4.10	.00	.00	60.00	8.55	.00	.00	.00	5.55	.00	.00

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$ 60.20	8.58	.00	.00	.00	5.58	.00	.00	70.20	10.03	1.03	1.03	.00	7.03	.00	.00
60.40	8.61	.00	.00	.00	5.61	.00	.00	70.40	10.06	1.06	1.06	.00	7.06	.00	.00
60.60	8.64	.00	.00	.00	5.64	.00	.00	70.60	10.09	1.09	1.09	.00	7.09	.00	.00
60.80	8.66	.00	.00	.00	5.66	.00	.00	70.80	10.11	1.11	1.11	.00	7.11	.00	.00
61.00	8.70	.00	.00	.00	5.70	.00	.00	71.00	10.15	1.15	1.15	.00	7.15	.00	.00
61.20	8.72	.00	.00	.00	5.72	.00	.00	71.20	10.17	1.17	1.17	.00	7.17	.00	.00
61.40	8.75	.00	.00	.00	5.75	.00	.00	71.40	10.20	1.20	1.20	.00	7.20	.00	.00
61.60	8.78	.00	.00	.00	5.78	.00	.00	71.60	10.23	1.23	1.23	.00	7.23	.00	.00
61.80	8.81	.00	.00	.00	5.81	.00	.00	71.80	10.26	1.26	1.26	.00	7.26	.00	.00
62.00	8.84	.00	.00	.00	5.84	.00	.00	72.00	10.29	1.29	1.29	.00	7.29	.00	.00
62.20	8.87	.00	.00	.00	5.87	.00	.00	72.20	10.32	1.32	1.32	.00	7.32	.00	.00
62.40	8.90	.00	.00	.00	5.90	.00	.00	72.40	10.35	1.35	1.35	.00	7.35	.00	.00
62.60	8.93	.00	.00	.00	5.93	.00	.00	72.60	10.38	1.38	1.38	.00	7.38	.00	.00
62.80	8.95	.00	.00	.00	5.95	.00	.00	72.80	10.40	1.40	1.40	.00	7.40	.00	.00
63.00	8.99	.00	.00	.00	5.99	.00	.00	73.00	10.44	1.44	1.44	.00	7.44	.00	.00
63.20	9.01	.01	.01	.00	6.01	.00	.00	73.20	10.46	1.46	1.46	.00	7.46	.00	.00
63.40	9.04	.04	.04	.00	6.04	.00	.00	73.40	10.49	1.49	1.49	.00	7.49	.00	.00
63.60	9.07	.07	.07	.00	6.07	.00	.00	73.60	10.52	1.52	1.52	.00	7.52	.00	.00
63.80	9.10	.10	.10	.00	6.10	.00	.00	73.80	10.55	1.55	1.55	.00	7.55	.00	.00
64.00	9.13	.13	.13	.00	6.13	.00	.00	74.00	10.58	1.58	1.58	.00	7.58	.00	.00
64.20	9.16	.16	.16	.00	6.16	.00	.00	74.20	10.61	1.61	1.61	.00	7.61	.00	.00
64.40	9.19	.19	.19	.00	6.19	.00	.00	74.40	10.64	1.64	1.64	.00	7.64	.00	.00
64.60	9.22	.22	.22	.00	6.22	.00	.00	74.60	10.67	1.67	1.67	.00	7.67	.00	.00
64.80	9.24	.24	.24	.00	6.24	.00	.00	74.80	10.69	1.69	1.69	.00	7.69	.00	.00
65.00	9.28	.28	.28	.00	6.28	.00	.00	75.00	10.73	1.73	1.73	.00	7.73	.00	.00
65.20	9.30	.30	.30	.00	6.30	.00	.00	75.20	10.75	1.75	1.75	.00	7.75	.00	.00
65.40	9.33	.33	.33	.00	6.33	.00	.00	75.40	10.78	1.78	1.78	.00	7.78	.00	.00
65.60	9.36	.36	.36	.00	6.36	.00	.00	75.60	10.81	1.81	1.81	.00	7.81	.00	.00
65.80	9.39	.39	.39	.00	6.39	.00	.00	75.80	10.84	1.84	1.84	.00	7.84	.00	.00
66.00	9.42	.42	.42	.00	6.42	.00	.00	76.00	10.87	1.87	1.87	.00	7.87	.00	.00
66.20	9.45	.45	.45	.00	6.45	.00	.00	76.20	10.90	1.90	1.90	.00	7.90	.00	.00
66.40	9.48	.48	.48	.00	6.48	.00	.00	76.40	10.93	1.93	1.93	.00	7.93	.00	.00
66.60	9.51	.51	.51	.00	6.51	.00	.00	76.60	10.96	1.96	1.96	.00	7.96	.00	.00
66.80	9.53	.53	.53	.00	6.53	.00	.00	76.80	10.98	1.98	1.98	.00	7.98	.00	.00
67.00	9.57	.57	.57	.00	6.57	.00	.00	77.00	11.02	2.02	2.02	.00	8.02	.00	.00
67.20	9.59	.59	.59	.00	6.59	.00	.00	77.20	11.04	2.04	2.04	.00	8.04	.00	.00
67.40	9.62	.62	.62	.00	6.62	.00	.00	77.40	11.07	2.07	2.07	.00	8.07	.00	.00
67.60	9.65	.65	.65	.00	6.65	.00	.00	77.60	11.10	2.10	2.10	.00	8.10	.00	.00
67.80	9.68	.68	.68	.00	6.68	.00	.00	77.80	11.13	2.13	2.13	.00	8.13	.00	.00
68.00	9.71	.71	.71	.00	6.71	.00	.00	78.00	11.16	2.16	2.16	.00	8.16	.00	.00
68.20	9.74	.74	.74	.00	6.74	.00	.00	78.20	11.19	2.19	2.19	.00	8.19	.00	.00
68.40	9.77	.77	.77	.00	6.77	.00	.00	78.40	11.22	2.22	2.22	.00	8.22	.00	.00
68.60	9.80	.80	.80	.00	6.80	.00	.00	78.60	11.25	2.25	2.25	.00	8.25	.00	.00
68.80	9.82	.82	.82	.00	6.82	.00	.00	78.80	11.27	2.27	2.27	.00	8.27	.00	.00
69.00	9.86	.86	.86	.00	6.86	.00	.00	79.00	11.31	2.31	2.31	.00	8.31	.00	.00
69.20	9.88	.88	.88	.00	6.88	.00	.00	79.20	11.33	2.33	2.33	.00	8.33	.00	.00
69.40	9.91	.91	.91	.00	6.91	.00	.00	79.40	11.36	2.36	2.36	.00	8.36	.00	.00
69.60	9.94	.94	.94	.00	6.94	.00	.00	79.60	11.39	2.39	2.39	.00	8.39	.00	.00
69.80	9.97	.97	.97	.00	6.97	.00	.00	79.80	11.42	2.42	2.42	.00	8.42	.00	.00
70.00	10.00	1.00	1.00	.00	7.00	.00	.00	80.00	11.45	2.45	2.45	.00	8.45	.00	.00

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

SECOND SCHEDULE—continued

*EARNINGS		TAX TO BE DEDUCTED AT CODE							*EARNINGS		TAX TO BE DEDUCTED AT CODE						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
80.20	11.48	2.48	2.48	.00	8.48	.00	.00	90.20	12.93	3.93	3.93	.00	9.93	.93	.00		
80.40	11.51	2.51	2.51	.00	8.51	.00	.00	90.40	12.96	3.96	3.96	.00	9.96	.96	.00		
80.60	11.54	2.54	2.54	.00	8.54	.00	.00	90.60	12.99	3.99	3.99	.00	9.99	.99	.00		
80.80	11.56	2.56	2.56	.00	8.56	.00	.00	90.80	13.01	4.01	4.01	.00	10.01	1.01	.00		
81.00	11.60	2.60	2.60	.00	8.60	.00	.00	91.00	13.05	4.05	4.05	.00	10.05	1.05	.00		
81.20	11.62	2.62	2.62	.00	8.62	.00	.00	91.20	13.07	4.07	4.07	.00	10.07	1.07	.00		
81.40	11.65	2.65	2.65	.00	8.65	.00	.00	91.40	13.10	4.10	4.10	.00	10.10	1.10	.00		
81.60	11.68	2.68	2.68	.00	8.68	.00	.00	91.60	13.13	4.13	4.13	.00	10.13	1.13	.00		
81.80	11.71	2.71	2.71	.00	8.71	.00	.00	91.80	13.16	4.16	4.16	.00	10.16	1.16	.00		
82.00	11.74	2.74	2.74	.00	8.74	.00	.00	92.00	13.19	4.19	4.19	.00	10.19	1.19	.00		
82.20	11.77	2.77	2.77	.00	8.77	.00	.00	92.20	13.22	4.22	4.22	.00	10.22	1.22	.00		
82.40	11.80	2.80	2.80	.00	8.80	.00	.00	92.40	13.25	4.25	4.25	.00	10.25	1.25	.00		
82.60	11.83	2.83	2.83	.00	8.83	.00	.00	92.60	13.28	4.28	4.28	.00	10.28	1.28	.00		
82.80	11.85	2.85	2.85	.00	8.85	.00	.00	92.80	13.30	4.30	4.30	.00	10.30	1.30	.00		
83.00	11.89	2.89	2.89	.00	8.89	.00	.00	93.00	13.34	4.34	4.34	.00	10.34	1.34	.00		
83.20	11.91	2.91	2.91	.00	8.91	.00	.00	93.20	13.36	4.36	4.36	.00	10.36	1.36	.00		
83.40	11.94	2.94	2.94	.00	8.94	.00	.00	93.40	13.39	4.39	4.39	.00	10.39	1.39	.00		
83.60	11.97	2.97	2.97	.00	8.97	.00	.00	93.60	13.42	4.42	4.42	.00	10.42	1.42	.00		
83.80	12.00	3.00	3.00	.00	9.00	.00	.00	93.80	13.45	4.45	4.45	.00	10.45	1.45	.00		
84.00	12.03	3.03	3.03	.00	9.03	.03	.00	94.00	13.48	4.48	4.48	.00	10.48	1.48	.00		
84.20	12.06	3.06	3.06	.00	9.06	.06	.00	94.20	13.51	4.51	4.51	.00	10.51	1.51	.00		
84.40	12.09	3.09	3.09	.00	9.09	.09	.00	94.40	13.54	4.54	4.54	.00	10.54	1.54	.00		
84.60	12.12	3.12	3.12	.00	9.12	.12	.00	94.60	13.57	4.57	4.57	.00	10.57	1.57	.00		
84.80	12.14	3.14	3.14	.00	9.14	.14	.00	94.80	13.59	4.59	4.59	.00	10.59	1.59	.00		
85.00	12.18	3.18	3.18	.00	9.18	.18	.00	95.00	13.63	4.63	4.63	.00	10.63	1.63	.00		
85.20	12.20	3.20	3.20	.00	9.20	.20	.00	95.20	13.65	4.65	4.65	.00	10.65	1.65	.00		
85.40	12.23	3.23	3.23	.00	9.23	.23	.00	95.40	13.71	4.71	4.71	.00	10.71	1.71	.00		
85.60	12.26	3.26	3.26	.00	9.26	.26	.00	95.60	13.79	4.79	4.79	.00	10.79	1.79	.00		
85.80	12.29	3.29	3.29	.00	9.29	.29	.00	95.80	13.85	4.85	4.85	.00	10.85	1.85	.00		
86.00	12.32	3.32	3.32	.00	9.32	.32	.00	96.00	13.93	4.93	4.93	.00	10.93	1.93	.00		
86.20	12.35	3.35	3.35	.00	9.35	.35	.00	96.20	14.00	5.00	5.00	.00	11.00	2.00	.00		
86.40	12.38	3.38	3.38	.00	9.38	.38	.00	96.40	14.06	5.06	5.06	.00	11.06	2.06	.00		
86.60	12.41	3.41	3.41	.00	9.41	.41	.00	96.60	14.14	5.14	5.14	.00	11.14	2.14	.00		
86.80	12.43	3.43	3.43	.00	9.43	.43	.00	96.80	14.20	5.20	5.20	.00	11.20	2.20	.00		
87.00	12.47	3.47	3.47	.00	9.47	.47	.00	97.00	14.28	5.28	5.28	.00	11.28	2.28	.00		
87.20	12.49	3.49	3.49	.00	9.49	.49	.00	97.20	14.35	5.35	5.35	.00	11.35	2.35	.00		
87.40	12.52	3.52	3.52	.00	9.52	.52	.00	97.40	14.41	5.41	5.41	.00	11.41	2.41	.00		
87.60	12.55	3.55	3.55	.00	9.55	.55	.00	97.60	14.49	5.49	5.49	.00	11.49	2.49	.00		
87.80	12.58	3.58	3.58	.00	9.58	.58	.00	97.80	14.55	5.55	5.55	.00	11.55	2.55	.00		
88.00	12.61	3.61	3.61	.00	9.61	.61	.00	98.00	14.63	5.63	5.63	.00	11.63	2.63	.00		
88.20	12.64	3.64	3.64	.00	9.64	.64	.00	98.20	14.70	5.70	5.70	.00	11.70	2.70	.00		
88.40	12.67	3.67	3.67	.00	9.67	.67	.00	98.40	14.76	5.76	5.76	.00	11.76	2.76	.00		
88.60	12.70	3.70	3.70	.00	9.70	.70	.00	98.60	14.84	5.84	5.84	.00	11.84	2.84	.00		
88.80	12.72	3.72	3.72	.00	9.72	.72	.00	98.80	14.90	5.90	5.90	.00	11.90	2.90	.00		
89.00	12.76	3.76	3.76	.00	9.76	.76	.00	99.00	14.98	5.98	5.98	.00	11.98	2.98	.00		
89.20	12.78	3.78	3.78	.00	9.78	.78	.00	99.20	15.05	6.05	6.05	.00	12.05	3.05	.00		
89.40	12.81	3.81	3.81	.00	9.81	.81	.00	99.40	15.11	6.11	6.11	.00	12.11	3.11	.00		
89.60	12.84	3.84	3.84	.00	9.84	.84	.00	99.60	15.19	6.19	6.19	.00	12.19	3.19	.00		
89.80	12.87	3.87	3.87	.00	9.87	.87	.00	99.80	15.25	6.25	6.25	.00	12.25	3.25	.00		
90.00	12.90	3.90	3.90	.00	9.90	.90	.00	100.00	15.33	6.33	6.33	.00	12.33	3.33	.00		

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
100.20	15.40	6.40	6.40	.00	12.40	3.40	.00	110.20	18.90	9.90	9.90	.90	15.90	6.90	.00
100.40	15.46	6.46	6.46	.00	12.46	3.46	.00	110.40	18.96	9.96	9.96	.96	15.96	6.96	.00
100.60	15.54	6.54	6.54	.00	12.54	3.54	.00	110.60	19.04	10.04	10.04	1.04	16.04	7.04	.00
100.80	15.60	6.60	6.60	.00	12.60	3.60	.00	110.80	19.10	10.10	10.10	1.10	16.10	7.10	.00
101.00	15.68	6.68	6.68	.00	12.68	3.68	.00	111.00	19.18	10.18	10.18	1.18	16.18	7.18	.00
101.20	15.75	6.75	6.75	.00	12.75	3.75	.00	111.20	19.25	10.25	10.25	1.25	16.25	7.25	.00
101.40	15.81	6.81	6.81	.00	12.81	3.81	.00	111.40	19.31	10.31	10.31	1.31	16.31	7.31	.00
101.60	15.89	6.89	6.89	.00	12.89	3.89	.00	111.60	19.39	10.39	10.39	1.39	16.39	7.39	.00
101.80	15.95	6.95	6.95	.00	12.95	3.95	.00	111.80	19.45	10.45	10.45	1.45	16.45	7.45	.00
102.00	16.03	7.03	7.03	.00	13.03	4.03	.00	112.00	19.53	10.53	10.53	1.53	16.53	7.53	.00
102.20	16.10	7.10	7.10	.00	13.10	4.10	.00	112.20	19.60	10.60	10.60	1.60	16.60	7.60	.00
102.40	16.16	7.16	7.16	.00	13.16	4.16	.00	112.40	19.66	10.66	10.66	1.66	16.66	7.66	.00
102.60	16.24	7.24	7.24	.00	13.24	4.24	.00	112.60	19.74	10.74	10.74	1.74	16.74	7.74	.00
102.80	16.30	7.30	7.30	.00	13.30	4.30	.00	112.80	19.80	10.80	10.80	1.80	16.80	7.80	.00
103.00	16.38	7.38	7.38	.00	13.38	4.38	.00	113.00	19.88	10.88	10.88	1.88	16.88	7.88	.00
103.20	16.45	7.45	7.45	.00	13.45	4.45	.00	113.20	19.95	10.95	10.95	1.95	16.95	7.95	.00
103.40	16.51	7.51	7.51	.00	13.51	4.51	.00	113.40	20.01	11.01	11.01	2.01	17.01	8.01	.00
103.60	16.59	7.59	7.59	.00	13.59	4.59	.00	113.60	20.09	11.09	11.09	2.09	17.09	8.09	.00
103.80	16.65	7.65	7.65	.00	13.65	4.65	.00	113.80	20.15	11.15	11.15	2.15	17.15	8.15	.00
104.00	16.73	7.73	7.73	.00	13.73	4.73	.00	114.00	20.23	11.23	11.23	2.23	17.23	8.23	.00
104.20	16.80	7.80	7.80	.00	13.80	4.80	.00	114.20	20.30	11.30	11.30	2.30	17.30	8.30	.00
104.40	16.86	7.86	7.86	.00	13.86	4.86	.00	114.40	20.36	11.36	11.36	2.36	17.36	8.36	.00
104.60	16.94	7.94	7.94	.00	13.94	4.94	.00	114.60	20.44	11.44	11.44	2.44	17.44	8.44	.00
104.80	17.00	8.00	8.00	.00	14.00	5.00	.00	114.80	20.50	11.50	11.50	2.50	17.50	8.50	.00
105.00	17.08	8.08	8.08	.00	14.08	5.08	.00	115.00	20.58	11.58	11.58	2.58	17.58	8.58	.00
105.20	17.15	8.15	8.15	.00	14.15	5.15	.00	115.20	20.65	11.65	11.65	2.65	17.65	8.65	.00
105.40	17.21	8.21	8.21	.00	14.21	5.21	.00	115.40	20.71	11.71	11.71	2.71	17.71	8.71	.00
105.60	17.29	8.29	8.29	.00	14.29	5.29	.00	115.60	20.79	11.79	11.79	2.79	17.79	8.79	.00
105.80	17.35	8.35	8.35	.00	14.35	5.35	.00	115.80	20.85	11.85	11.85	2.85	17.85	8.85	.00
106.00	17.43	8.43	8.43	.00	14.43	5.43	.00	116.00	20.93	11.93	11.93	2.93	17.93	8.93	.00
106.20	17.50	8.50	8.50	.00	14.50	5.50	.00	116.20	21.00	12.00	12.00	3.00	18.00	9.00	.00
106.40	17.56	8.56	8.56	.00	14.56	5.56	.00	116.40	21.06	12.06	12.06	3.06	18.06	9.06	.00
106.60	17.64	8.64	8.64	.00	14.64	5.64	.00	116.60	21.14	12.14	12.14	3.14	18.14	9.14	.00
106.80	17.70	8.70	8.70	.00	14.70	5.70	.00	116.80	21.20	12.20	12.20	3.20	18.20	9.20	.00
107.00	17.78	8.78	8.78	.00	14.78	5.78	.00	117.00	21.28	12.28	12.28	3.28	18.28	9.28	.00
107.20	17.85	8.85	8.85	.00	14.85	5.85	.00	117.20	21.35	12.35	12.35	3.35	18.35	9.35	.00
107.40	17.91	8.91	8.91	.00	14.91	5.91	.00	117.40	21.41	12.41	12.41	3.41	18.41	9.41	.00
107.60	17.99	8.99	8.99	.00	14.99	5.99	.00	117.60	21.49	12.49	12.49	3.49	18.49	9.49	.00
107.80	18.05	9.05	9.05	.05	15.05	6.05	.00	117.80	21.55	12.55	12.55	3.55	18.55	9.55	.00
108.00	18.13	9.13	9.13	.13	15.13	6.13	.00	118.00	21.63	12.63	12.63	3.63	18.63	9.63	.00
108.20	18.20	9.20	9.20	.20	15.20	6.20	.00	118.20	21.70	12.70	12.70	3.70	18.70	9.70	.00
108.40	18.26	9.26	9.26	.26	15.26	6.26	.00	118.40	21.76	12.76	12.76	3.76	18.76	9.76	.00
108.60	18.34	9.34	9.34	.34	15.34	6.34	.00	118.60	21.84	12.84	12.84	3.84	18.84	9.84	.00
108.80	18.40	9.40	9.40	.40	15.40	6.40	.00	118.80	21.90	12.90	12.90	3.90	18.90	9.90	.00
109.00	18.48	9.48	9.48	.48	15.48	6.48	.00	119.00	21.98	12.98	12.98	3.98	18.98	9.98	.00
109.20	18.55	9.55	9.55	.55	15.55	6.55	.00	119.20	22.05	13.05	13.05	4.05	19.05	10.05	.00
109.40	18.61	9.61	9.61	.61	15.61	6.61	.00	119.40	22.11	13.11	13.11	4.11	19.11	10.11	.00
109.60	18.69	9.69	9.69	.69	15.69	6.69	.00	119.60	22.19	13.19	13.19	4.19	19.19	10.19	.00
109.80	18.75	9.75	9.75	.75	15.75	6.75	.00	119.80	22.25	13.25	13.25	4.25	19.25	10.25	.00
110.00	18.83	9.83	9.83	.83	15.83	6.83	.00	120.00	22.33	13.33	13.33	4.33	19.33	10.33	.00

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$ 120.20	\$ 22.40	\$ 13.40	\$ 13.40	\$ 4.40	\$ 19.40	\$ 10.40	\$ 1.40	\$ 130.20	\$ 25.90	\$ 16.90	\$ 16.90	\$ 7.90	\$ 22.90	\$ 13.90	\$ 4.90
120.40	22.46	13.46	13.46	4.46	19.46	10.46	1.46	130.40	25.96	16.96	16.96	7.96	22.96	13.96	4.96
120.60	22.54	13.54	13.54	4.54	19.54	10.54	1.54	130.60	26.04	17.04	17.04	8.04	23.04	14.04	5.04
120.80	22.60	13.60	13.60	4.60	19.60	10.60	1.60	130.80	26.10	17.10	17.10	8.10	23.10	14.10	5.10
121.00	22.68	13.68	13.68	4.68	19.68	10.68	1.68	131.00	26.18	17.18	17.18	8.18	23.18	14.18	5.18
121.20	22.75	13.75	13.75	4.75	19.75	10.75	1.75	131.20	26.25	17.25	17.25	8.25	23.25	14.25	5.25
121.40	22.81	13.81	13.81	4.81	19.81	10.81	1.81	131.40	26.31	17.31	17.31	8.31	23.31	14.31	5.31
121.60	22.89	13.89	13.89	4.89	19.89	10.89	1.89	131.60	26.39	17.39	17.39	8.39	23.39	14.39	5.39
121.80	22.95	13.95	13.95	4.95	19.95	10.95	1.95	131.80	26.45	17.45	17.45	8.45	23.45	14.45	5.45
122.00	23.03	14.03	14.03	5.03	20.03	11.03	2.03	132.00	26.53	17.53	17.53	8.53	23.53	14.53	5.53
122.20	23.10	14.10	14.10	5.10	20.10	11.10	2.10	132.20	26.60	17.60	17.60	8.60	23.60	14.60	5.60
122.40	23.16	14.16	14.16	5.16	20.16	11.16	2.16	132.40	26.66	17.66	17.66	8.66	23.66	14.66	5.66
122.60	23.24	14.24	14.24	5.24	20.24	11.24	2.24	132.60	26.74	17.74	17.74	8.74	23.74	14.74	5.74
122.80	23.30	14.30	14.30	5.30	20.30	11.30	2.30	132.80	26.80	17.80	17.80	8.80	23.80	14.80	5.80
123.00	23.38	14.38	14.38	5.38	20.38	11.38	2.38	133.00	26.88	17.88	17.88	8.88	23.88	14.88	5.88
123.20	23.45	14.45	14.45	5.45	20.45	11.45	2.45	133.20	26.95	17.95	17.95	8.95	23.95	14.95	5.95
123.40	23.51	14.51	14.51	5.51	20.51	11.51	2.51	133.40	27.01	18.01	18.01	9.01	24.01	15.01	6.01
123.60	23.59	14.59	14.59	5.59	20.59	11.59	2.59	133.60	27.09	18.09	18.09	9.09	24.09	15.09	6.09
123.80	23.65	14.65	14.65	5.65	20.65	11.65	2.65	133.80	27.15	18.15	18.15	9.15	24.15	15.15	6.15
124.00	23.73	14.73	14.73	5.73	20.73	11.73	2.73	134.00	27.23	18.23	18.23	9.23	24.23	15.23	6.23
124.20	23.80	14.80	14.80	5.80	20.80	11.80	2.80	134.20	27.30	18.30	18.30	9.30	24.30	15.30	6.30
124.40	23.86	14.86	14.86	5.86	20.86	11.86	2.86	134.40	27.36	18.36	18.36	9.36	24.36	15.36	6.36
124.60	23.94	14.94	14.94	5.94	20.94	11.94	2.94	134.60	27.44	18.44	18.44	9.44	24.44	15.44	6.44
124.80	24.00	15.00	15.00	6.00	21.00	12.00	3.00	134.80	27.50	18.50	18.50	9.50	24.50	15.50	6.50
125.00	24.08	15.08	15.08	6.08	21.08	12.08	3.08	135.00	27.58	18.58	18.58	9.58	24.58	15.58	6.58
125.20	24.15	15.15	15.15	6.15	21.15	12.15	3.15	135.20	27.65	18.65	18.65	9.65	24.65	15.65	6.65
125.40	24.21	15.21	15.21	6.21	21.21	12.21	3.21	135.40	27.71	18.71	18.71	9.71	24.71	15.71	6.71
125.60	24.29	15.29	15.29	6.29	21.29	12.29	3.29	135.60	27.79	18.79	18.79	9.79	24.79	15.79	6.79
125.80	24.35	15.35	15.35	6.35	21.35	12.35	3.35	135.80	27.85	18.85	18.85	9.85	24.85	15.85	6.85
126.00	24.43	15.43	15.43	6.43	21.43	12.43	3.43	136.00	27.93	18.93	18.93	9.93	24.93	15.93	6.93
126.20	24.50	15.50	15.50	6.50	21.50	12.50	3.50	136.20	28.00	19.00	19.00	10.00	25.00	16.00	7.00
126.40	24.56	15.56	15.56	6.56	21.56	12.56	3.56	136.40	28.06	19.06	19.06	10.06	25.06	16.06	7.06
126.60	24.64	15.64	15.64	6.64	21.64	12.64	3.64	136.60	28.14	19.14	19.14	10.14	25.14	16.14	7.14
126.80	24.70	15.70	15.70	6.70	21.70	12.70	3.70	136.80	28.20	19.20	19.20	10.20	25.20	16.20	7.20
127.00	24.78	15.78	15.78	6.78	21.78	12.78	3.78	137.00	28.28	19.28	19.28	10.28	25.28	16.28	7.28
127.20	24.85	15.85	15.85	6.85	21.85	12.85	3.85	137.20	28.35	19.35	19.35	10.35	25.35	16.35	7.35
127.40	24.91	15.91	15.91	6.91	21.91	12.91	3.91	137.40	28.41	19.41	19.41	10.41	25.41	16.41	7.41
127.60	24.99	15.99	15.99	6.99	21.99	12.99	3.99	137.60	28.49	19.49	19.49	10.49	25.49	16.49	7.49
127.80	25.05	16.05	16.05	7.05	22.05	13.05	4.05	137.80	28.55	19.55	19.55	10.55	25.55	16.55	7.55
128.00	25.13	16.13	16.13	7.13	22.13	13.13	4.13	138.00	28.63	19.63	19.63	10.63	25.63	16.63	7.63
128.20	25.20	16.20	16.20	7.20	22.20	13.20	4.20	138.20	28.70	19.70	19.70	10.70	25.70	16.70	7.70
128.40	25.26	16.26	16.26	7.26	22.26	13.26	4.26	138.40	28.76	19.76	19.76	10.76	25.76	16.76	7.76
128.60	25.34	16.34	16.34	7.34	22.34	13.34	4.34	138.60	28.84	19.84	19.84	10.84	25.84	16.84	7.84
128.80	25.40	16.40	16.40	7.40	22.40	13.40	4.40	138.80	28.90	19.90	19.90	10.90	25.90	16.90	7.90
129.00	25.48	16.48	16.48	7.48	22.48	13.48	4.48	139.00	28.98	19.98	19.98	10.98	25.98	16.98	7.98
129.20	25.55	16.55	16.55	7.55	22.55	13.55	4.55	139.20	29.05	20.05	20.05	11.05	26.05	17.05	8.05
129.40	25.61	16.61	16.61	7.61	22.61	13.61	4.61	139.40	29.11	20.11	20.11	11.11	26.11	17.11	8.11
129.60	25.69	16.69	16.69	7.69	22.69	13.69	4.69	139.60	29.19	20.19	20.19	11.19	26.19	17.19	8.19
129.80	25.75	16.75	16.75	7.75	22.75	13.75	4.75	139.80	29.25	20.25	20.25	11.25	26.25	17.25	8.25
130.00	25.83	16.83	16.83	7.83	22.83	13.83	4.83	140.00	29.33	20.33	20.33	11.33	26.33	17.33	8.33

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE								*EARNINGS	TAX TO BE DEDUCTED AT CODE							
	S	S + L	S + F	S + L + F	M	M + L	M + F			S	S + L	S + F	S + L + F	M	M + L	M + F	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
140.20	29.40	20.40	20.40	11.40	26.40	17.40	8.40	150.20	32.90	23.90	23.90	14.90	29.90	21.08	12.08		
140.40	29.46	20.46	20.46	11.46	26.46	17.46	8.46	150.40	32.96	23.96	23.96	14.96	29.96	21.17	12.17		
140.60	29.54	20.54	20.54	11.54	26.54	17.54	8.54	150.60	33.04	24.04	24.04	15.04	30.04	21.26	12.26		
140.80	29.60	20.60	20.60	11.60	26.60	17.60	8.60	150.80	33.10	24.10	24.10	15.10	30.10	21.36	12.36		
141.00	29.68	20.68	20.68	11.68	26.68	17.68	8.68	151.00	33.18	24.18	24.18	15.18	30.18	21.45	12.45		
141.20	29.75	20.75	20.75	11.75	26.75	17.75	8.75	151.20	33.25	24.25	24.25	15.25	30.25	21.55	12.55		
141.40	29.81	20.81	20.81	11.81	26.81	17.81	8.81	151.40	33.31	24.31	24.31	15.31	30.31	21.64	12.64		
141.60	29.89	20.89	20.89	11.89	26.89	17.89	8.89	151.60	33.39	24.39	24.39	15.39	30.39	21.73	12.73		
141.80	29.95	20.95	20.95	11.95	26.95	17.95	8.95	151.80	33.45	24.45	24.45	15.45	30.45	21.83	12.83		
142.00	30.03	21.03	21.03	12.03	27.03	18.03	9.03	152.00	33.53	24.53	24.53	15.53	30.53	21.92	12.92		
142.20	30.10	21.10	21.10	12.10	27.10	18.10	9.10	152.20	33.60	24.60	24.60	15.60	30.60	22.02	13.02		
142.40	30.16	21.16	21.16	12.16	27.16	18.16	9.16	152.40	33.66	24.66	24.66	15.66	30.66	22.11	13.11		
142.60	30.24	21.24	21.24	12.24	27.24	18.24	9.24	152.60	33.74	24.74	24.74	15.74	30.74	22.20	13.20		
142.80	30.30	21.30	21.30	12.30	27.30	18.30	9.30	152.80	33.80	24.80	24.80	15.80	30.80	22.30	13.30		
143.00	30.38	21.38	21.38	12.38	27.38	18.38	9.38	153.00	33.88	24.88	24.88	15.88	30.88	22.39	13.39		
143.20	30.45	21.45	21.45	12.45	27.45	18.45	9.45	153.20	33.95	24.95	24.95	15.95	30.95	22.49	13.49		
143.40	30.51	21.51	21.51	12.51	27.51	18.51	9.51	153.40	34.01	25.01	25.01	16.01	31.01	22.58	13.58		
143.60	30.59	21.59	21.59	12.59	27.59	18.59	9.59	153.60	34.09	25.09	25.09	16.09	31.09	22.67	13.67		
143.80	30.65	21.65	21.65	12.65	27.65	18.65	9.65	153.80	34.15	25.15	25.15	16.15	31.15	22.77	13.77		
144.00	30.73	21.73	21.73	12.73	27.73	18.73	9.73	154.00	34.23	25.23	25.23	16.23	31.23	22.86	13.86		
144.20	30.80	21.80	21.80	12.80	27.80	18.80	9.80	154.20	34.30	25.30	25.30	16.30	31.30	22.96	13.96		
144.40	30.86	21.86	21.86	12.86	27.86	18.86	9.86	154.40	34.36	25.36	25.36	16.36	31.36	23.05	14.05		
144.60	30.94	21.94	21.94	12.94	27.94	18.94	9.94	154.60	34.44	25.44	25.44	16.44	31.44	23.14	14.14		
144.80	31.00	22.00	22.00	13.00	28.00	19.00	10.00	154.80	34.50	25.50	25.50	16.50	31.50	23.24	14.24		
145.00	31.08	22.08	22.08	13.08	28.08	19.08	10.08	155.00	34.58	25.58	25.58	16.58	31.58	23.33	14.33		
145.20	31.15	22.15	22.15	13.15	28.15	19.15	10.15	155.20	34.65	25.65	25.65	16.65	31.65	23.43	14.43		
145.40	31.21	22.21	22.21	13.21	28.21	19.21	10.21	155.40	34.71	25.71	25.71	16.71	31.71	23.52	14.52		
145.60	31.29	22.29	22.29	13.29	28.29	19.29	10.29	155.60	34.79	25.79	25.79	16.79	31.79	23.61	14.61		
145.80	31.35	22.35	22.35	13.35	28.35	19.35	10.35	155.80	34.85	25.85	25.85	16.85	31.85	23.71	14.71		
146.00	31.43	22.43	22.43	13.43	28.43	19.43	10.43	156.00	34.93	25.93	25.93	16.93	31.93	23.80	14.80		
146.20	31.50	22.50	22.50	13.50	28.50	19.50	10.50	156.20	35.00	26.00	26.00	17.00	32.00	23.90	14.90		
146.40	31.56	22.56	22.56	13.56	28.56	19.56	10.56	156.40	35.06	26.06	26.06	17.06	32.06	23.99	14.99		
146.60	31.64	22.64	22.64	13.64	28.64	19.64	10.64	156.60	35.14	26.14	26.14	17.14	32.14	24.08	15.08		
146.80	31.70	22.70	22.70	13.70	28.70	19.70	10.70	156.80	35.20	26.20	26.20	17.20	32.20	24.18	15.18		
147.00	31.78	22.78	22.78	13.78	28.78	19.78	10.78	157.00	35.28	26.28	26.28	17.28	32.28	24.27	15.27		
147.20	31.85	22.85	22.85	13.85	28.85	19.85	10.85	157.20	35.35	26.35	26.35	17.35	32.35	24.37	15.37		
147.40	31.91	22.91	22.91	13.91	28.91	19.91	10.91	157.40	35.41	26.41	26.41	17.41	32.41	24.46	15.46		
147.60	31.99	22.99	22.99	13.99	28.99	19.99	10.99	157.60	35.49	26.49	26.49	17.49	32.49	24.55	15.55		
147.80	32.05	23.05	23.05	14.05	29.05	20.05	11.05	157.80	35.55	26.55	26.55	17.55	32.55	24.65	15.65		
148.00	32.13	23.13	23.13	14.13	29.13	20.13	11.13	158.00	35.63	26.63	26.63	17.63	32.63	24.74	15.74		
148.20	32.20	23.20	23.20	14.20	29.20	20.20	11.20	158.20	35.70	26.70	26.70	17.70	32.70	24.84	15.84		
148.40	32.26	23.26	23.26	14.26	29.26	20.26	11.26	158.40	35.76	26.76	26.76	17.76	32.76	24.93	15.93		
148.60	32.34	23.34	23.34	14.34	29.34	20.34	11.34	158.60	35.84	26.84	26.84	17.84	32.84	25.02	16.02		
148.80	32.40	23.40	23.40	14.40	29.40	20.42	11.42	158.80	35.90	26.92	26.90	17.92	32.90	25.12	16.12		
149.00	32.48	23.48	23.48	14.48	29.48	20.51	11.51	159.00	35.98	27.01	26.98	18.01	32.98	25.21	16.21		
149.20	32.55	23.55	23.55	14.55	29.55	20.61	11.61	159.20	36.05	27.11	27.05	18.11	33.05	25.31	16.31		
149.40	32.61	23.61	23.61	14.61	29.61	20.70	11.70	159.40	36.11	27.20	27.19	18.20	33.11	25.40	16.40		
149.60	32.69	23.69	23.69	14.69	29.69	20.79	11.79	159.60	36.19	27.29	27.19	18.29	33.19	25.49	16.49		
149.80	32.75	23.75	23.75	14.75	29.75	20.88	11.88	159.80	36.25	27.29	27.25	18.29	33.25	25.59	16.59		
150.00	32.83	23.83	23.83	14.83	29.83	20.98	11.98	160.00	36.33	27.48	27.33	18.48	33.33	25.68	16.68		

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
160.20	36.40	27.58	27.40	18.58	33.40	25.78	16.78	170.20	39.90	32.28	30.90	23.28	36.90	30.48	21.48
160.40	36.46	27.67	27.46	18.67	33.46	25.87	16.87	170.40	39.96	32.37	30.96	23.37	36.96	30.57	21.57
160.60	36.54	27.76	27.54	18.76	33.54	25.96	16.96	170.60	40.04	32.46	31.04	23.46	37.04	30.66	21.66
160.80	36.60	27.86	27.60	18.86	33.60	26.06	17.06	170.80	40.10	32.56	31.10	23.56	37.10	30.76	21.76
161.00	36.68	27.95	27.68	18.95	33.68	26.15	17.15	171.00	40.18	32.65	31.18	23.65	37.18	30.85	21.85
161.20	36.75	28.05	27.75	19.05	33.75	26.25	17.25	171.20	40.25	32.75	31.25	23.75	37.25	30.95	21.95
161.40	36.81	28.14	27.81	19.14	33.81	26.34	17.34	171.40	40.31	32.84	31.31	23.84	37.31	31.04	22.04
161.60	36.89	28.23	27.89	19.23	33.89	26.43	17.43	171.60	40.39	32.93	31.39	23.93	37.39	31.13	22.13
161.80	36.95	28.33	27.95	19.33	33.95	26.53	17.53	171.80	40.45	33.03	31.45	24.03	37.45	31.23	22.23
162.00	37.03	28.42	28.03	19.42	34.03	26.62	17.62	172.00	40.53	33.12	31.53	24.12	37.53	31.32	22.32
162.20	37.10	28.52	28.10	19.52	34.10	26.72	17.72	172.20	40.60	33.22	31.60	24.22	37.60	31.42	22.42
162.40	37.16	28.61	28.16	19.61	34.16	26.81	17.81	172.40	40.66	33.31	31.66	24.31	37.66	31.51	22.51
162.60	37.24	28.70	28.24	19.70	34.24	26.90	17.90	172.60	40.74	33.40	31.74	24.40	37.74	31.60	22.60
162.80	37.30	28.80	28.30	19.80	34.30	27.00	18.00	172.80	40.80	33.50	31.80	24.50	37.80	31.70	22.70
163.00	37.38	28.89	28.38	19.89	34.38	27.09	18.09	173.00	40.88	33.59	31.88	24.59	37.88	31.79	22.79
163.20	37.45	28.99	28.45	19.99	34.45	27.19	18.19	173.20	40.95	33.69	31.95	24.69	37.95	31.89	22.89
163.40	37.51	29.08	28.51	20.08	34.51	27.28	18.28	173.40	41.01	33.78	32.01	24.78	38.01	31.98	22.98
163.60	37.59	29.17	28.59	20.17	34.59	27.37	18.37	173.60	41.09	33.87	32.09	24.87	38.09	32.07	23.07
163.80	37.65	29.27	28.65	20.27	34.65	27.47	18.47	173.80	41.15	33.97	32.15	24.97	38.15	32.17	23.17
164.00	37.73	29.36	28.73	20.36	34.73	27.56	18.56	174.00	41.23	34.06	32.23	25.06	38.23	32.26	23.26
164.20	37.80	29.46	28.80	20.46	34.80	27.66	18.66	174.20	41.30	34.16	32.30	25.16	38.30	32.36	23.36
164.40	37.86	29.55	28.86	20.55	34.86	27.75	18.75	174.40	41.36	34.25	32.36	25.25	38.36	32.45	23.45
164.60	37.94	29.64	28.94	20.64	34.94	27.84	18.84	174.60	41.44	34.34	32.44	25.34	38.44	32.54	23.54
164.80	38.00	29.74	29.00	20.74	35.00	27.94	18.94	174.80	41.50	34.44	32.50	25.44	38.50	32.64	23.64
165.00	38.08	29.83	29.08	20.83	35.08	28.03	19.03	175.00	41.58	34.53	32.58	25.53	38.58	32.73	23.73
165.20	38.15	29.93	29.15	20.93	35.15	28.13	19.13	175.20	41.65	34.63	32.65	25.63	38.65	32.83	23.83
165.40	38.21	30.02	29.21	21.02	35.21	28.22	19.22	175.40	41.71	34.72	32.71	25.72	38.71	32.92	23.92
165.60	38.29	30.11	29.29	21.11	35.29	28.31	19.31	175.60	41.79	34.81	32.79	25.81	38.79	33.01	24.01
165.80	38.35	30.21	29.35	21.21	35.35	28.41	19.41	175.80	41.85	34.91	32.85	25.91	38.85	33.11	24.11
166.00	38.43	30.30	29.43	21.30	35.43	28.50	19.50	176.00	41.93	35.00	32.93	26.00	38.93	33.20	24.20
166.20	38.50	30.40	29.50	21.40	35.50	28.60	19.60	176.20	42.00	35.10	33.00	26.10	39.00	33.30	24.30
166.40	38.56	30.49	29.56	21.49	35.56	28.69	19.69	176.40	42.06	35.19	33.06	26.19	39.06	33.39	24.39
166.60	38.64	30.58	29.64	21.58	35.64	28.78	19.78	176.60	42.14	35.28	33.14	26.28	39.14	33.48	24.48
166.80	38.70	30.68	29.70	21.68	35.70	28.88	19.88	176.80	42.20	35.38	33.20	26.38	39.20	33.58	24.58
167.00	38.78	30.77	29.78	21.77	35.78	28.97	19.97	177.00	42.28	35.47	33.28	26.47	39.28	33.67	24.67
167.20	38.85	30.87	29.85	21.87	35.85	29.07	20.07	177.20	42.35	35.57	33.35	26.57	39.35	33.77	24.77
167.40	38.91	30.96	29.91	21.96	35.91	29.16	20.16	177.40	42.41	35.66	33.41	26.66	39.41	33.86	24.86
167.60	38.99	31.05	29.99	22.05	35.99	29.25	20.25	177.60	42.49	35.75	33.49	26.75	39.49	33.95	24.95
167.80	39.05	31.15	30.05	22.15	36.05	29.35	20.35	177.80	42.55	35.85	33.55	26.85	39.55	34.05	25.05
168.00	39.13	31.24	30.13	22.24	36.13	29.44	20.44	178.00	42.63	35.94	33.63	26.94	39.63	34.14	25.14
168.20	39.20	31.34	30.20	22.34	36.20	29.54	20.54	178.20	42.70	36.04	33.70	27.04	39.70	34.24	25.24
168.40	39.26	31.43	30.26	22.43	36.26	29.63	20.63	178.40	42.76	36.13	33.76	27.13	39.76	34.33	25.33
168.60	39.34	31.52	30.34	22.52	36.34	29.72	20.72	178.60	42.84	36.22	33.84	27.22	39.84	34.42	25.42
168.80	39.40	31.62	30.40	22.62	36.40	29.82	20.82	178.80	42.90	36.32	33.90	27.32	39.90	34.52	25.52
169.00	39.48	31.71	30.48	22.71	36.48	29.91	20.91	179.00	42.98	36.41	33.98	27.41	39.98	34.61	25.61
169.20	39.55	31.81	30.55	22.81	36.55	30.01	21.01	179.20	43.05	36.51	34.05	27.51	40.05	34.71	25.71
169.40	39.61	31.90	30.61	22.90	36.61	30.10	21.10	179.40	43.11	36.60	34.11	27.60	40.11	34.80	25.80
169.60	39.69	31.99	30.69	22.99	36.69	30.19	21.19	179.60	43.19	36.69	34.19	27.69	40.19	34.89	25.89
169.80	39.75	32.09	30.75	23.09	36.75	30.29	21.29	179.80	43.25	36.79	34.25	27.79	40.25	34.99	25.99
170.00	39.83	32.18	30.83	23.18	36.83	30.38	21.38	180.00	43.33	36.88	34.33	27.88	40.33	35.08	26.08

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
180.20	43.40	36.98	34.40	27.98	40.40	35.18	26.18	190.20	46.90	41.68	37.90	32.68	43.90	39.88	30.88
180.40	43.46	37.07	34.46	28.07	40.46	35.27	26.27	190.40	46.96	41.77	37.96	32.77	43.96	39.97	30.97
180.60	43.54	37.16	34.54	28.16	40.54	35.36	26.36	190.60	47.04	41.86	38.04	32.86	44.04	40.06	31.06
180.80	43.60	37.26	34.60	28.26	40.60	35.46	26.46	190.80	47.10	41.96	38.10	32.96	44.10	40.16	31.16
181.00	43.68	37.35	34.68	28.35	40.68	35.55	26.55	191.00	47.18	42.05	38.18	33.05	44.18	40.25	31.25
181.20	43.75	37.45	34.75	28.45	40.75	35.65	26.65	191.20	47.25	42.15	38.25	33.15	44.25	40.35	31.35
181.40	43.81	37.54	34.81	28.54	40.81	35.74	26.74	191.40	47.31	42.24	38.31	33.24	44.31	40.44	31.44
181.60	43.89	37.63	34.89	28.63	40.89	35.83	26.83	191.60	47.39	42.33	38.39	33.33	44.39	40.53	31.53
181.80	43.95	37.73	34.95	28.73	40.95	35.93	26.93	191.80	47.45	42.43	38.45	33.43	44.45	40.63	31.63
182.00	44.03	37.82	35.03	28.82	41.03	36.02	27.02	192.00	47.53	42.52	38.53	33.52	44.53	40.72	31.72
182.20	44.10	37.92	35.10	28.92	41.10	36.12	27.12	192.20	47.60	42.62	38.60	33.62	44.60	40.82	31.82
182.40	44.16	38.01	35.16	29.01	41.16	36.21	27.21	192.40	47.66	42.71	38.66	33.71	44.66	40.91	31.91
182.60	44.24	38.10	35.24	29.10	41.24	36.30	27.30	192.60	47.74	42.80	38.74	33.80	44.74	41.00	32.00
182.80	44.30	38.20	35.30	29.20	41.30	36.40	27.40	192.80	47.80	42.90	38.80	33.90	44.80	41.10	32.10
183.00	44.38	38.29	35.38	29.29	41.38	36.49	27.49	193.00	47.88	42.99	38.88	33.99	44.88	41.19	32.19
183.20	44.45	38.39	35.45	29.39	41.45	36.59	27.59	193.20	47.95	43.09	38.95	34.09	44.95	41.29	32.29
183.40	44.51	38.48	35.51	29.48	41.51	36.68	27.68	193.40	48.01	43.18	39.01	34.18	45.01	41.38	32.38
183.60	44.59	38.57	35.59	29.57	41.59	36.77	27.77	193.60	48.09	43.27	39.09	34.27	45.09	41.47	32.47
183.80	44.65	38.67	35.65	29.67	41.65	36.87	27.87	193.80	48.15	43.37	39.15	34.37	45.15	41.57	32.57
184.00	44.73	38.76	35.73	29.76	41.73	36.96	27.96	194.00	48.23	43.46	39.23	34.46	45.23	41.66	32.66
184.20	44.80	38.86	35.80	29.86	41.80	37.06	28.06	194.20	48.30	43.56	39.30	34.56	45.30	41.76	32.76
184.40	44.86	38.95	35.86	29.95	41.86	37.15	28.15	194.40	48.36	43.65	39.36	34.65	45.36	41.85	32.85
184.60	44.94	39.04	35.94	30.04	41.94	37.24	28.24	194.60	48.44	43.74	39.44	34.74	45.44	41.94	32.94
184.80	45.00	39.14	36.00	30.14	42.00	37.34	28.34	194.80	48.50	43.84	39.50	34.84	45.50	42.04	33.04
185.00	45.08	39.23	36.08	30.23	42.08	37.43	28.43	195.00	48.58	43.93	39.58	34.93	45.58	42.13	33.13
185.20	45.15	39.33	36.15	30.33	42.15	37.53	28.53	195.20	48.65	44.03	39.65	35.03	45.65	42.23	33.23
185.40	45.21	39.42	36.21	30.42	42.21	37.62	28.62	195.40	48.71	44.12	39.71	35.12	45.71	42.32	33.32
185.60	45.29	39.51	36.29	30.51	42.29	37.71	28.71	195.60	48.79	44.21	39.79	35.21	45.79	42.41	33.41
185.80	45.35	39.61	36.35	30.61	42.35	37.81	28.81	195.80	48.85	44.31	39.85	35.31	45.85	42.51	33.51
186.00	45.43	39.70	36.43	30.70	42.43	37.90	28.90	196.00	48.93	44.40	39.93	35.40	45.93	42.60	33.60
186.20	45.50	39.80	36.50	30.80	42.50	38.00	29.00	196.20	49.00	44.50	40.00	35.50	46.00	42.70	33.70
186.40	45.56	39.89	36.56	30.89	42.56	38.09	29.09	196.40	49.06	44.59	40.06	35.59	46.06	42.79	33.79
186.60	45.64	39.98	36.64	30.98	42.64	38.18	29.18	196.60	49.14	44.68	40.14	35.68	46.14	42.88	33.88
186.80	45.70	40.08	36.70	31.08	42.70	38.28	29.28	196.80	49.20	44.78	40.20	35.78	46.20	42.98	33.98
187.00	45.78	40.17	36.78	31.17	42.78	38.37	29.37	197.00	49.28	44.87	40.28	35.87	46.28	43.07	34.07
187.20	45.85	40.27	36.85	31.27	42.85	38.47	29.47	197.20	49.35	44.97	40.35	35.97	46.35	43.17	34.17
187.40	45.91	40.36	36.91	31.36	42.91	38.56	29.56	197.40	49.41	45.06	40.41	36.06	46.41	43.26	34.26
187.60	45.99	40.45	36.99	31.45	42.99	38.65	29.65	197.60	49.49	45.15	40.49	36.15	46.49	43.35	34.35
187.80	46.05	40.55	37.05	31.55	43.05	38.75	29.75	197.80	49.55	45.25	40.55	36.25	46.55	43.45	34.45
188.00	46.13	40.64	37.13	31.64	43.13	38.84	29.84	198.00	49.63	45.34	40.63	36.34	46.63	43.54	34.54
188.20	46.20	40.74	37.20	31.74	43.20	38.94	29.94	198.20	49.70	45.44	40.70	36.44	46.70	43.64	34.64
188.40	46.26	40.83	37.26	31.83	43.26	39.03	30.03	198.40	49.76	45.53	40.76	36.53	46.76	43.73	34.73
188.60	46.34	40.92	37.34	31.92	43.34	39.12	30.12	198.60	49.84	45.62	40.84	36.62	46.84	43.82	34.82
188.80	46.40	41.02	37.40	32.02	43.40	39.22	30.22	198.80	49.90	45.72	40.90	36.72	46.90	43.92	34.92
189.00	46.48	41.11	37.48	32.11	43.48	39.31	30.31	199.00	49.98	45.81	40.98	36.81	46.98	44.01	35.01
189.20	46.55	41.21	37.55	32.21	43.55	39.41	30.41	199.20	50.05	45.91	41.05	36.91	47.05	44.11	35.11
189.40	46.61	41.30	37.61	32.30	43.61	39.50	30.50	199.40	50.11	46.00	41.11	37.00	47.11	44.20	35.20
189.60	46.69	41.39	37.69	32.39	43.69	39.59	30.59	199.60	50.19	46.09	41.19	37.09	47.19	44.29	35.29
189.80	46.75	41.49	37.75	32.49	43.75	39.69	30.69	199.80	50.25	46.19	41.25	37.19	47.25	44.39	35.39
190.00	46.83	41.58	37.83	32.58	43.83	39.78	30.78	200.00	50.33	46.28	41.33	37.28	47.33	44.48	35.48

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
200.20	50.40	46.38	41.40	37.38	47.40	44.58	35.58	210.20	53.90	51.08	44.90	42.08	50.90	49.28	40.28
200.40	50.46	46.47	41.46	37.47	47.46	44.67	35.67	210.40	53.96	51.17	44.96	42.17	50.96	49.37	40.37
200.60	50.52	46.56	41.54	37.56	47.54	44.76	35.76	210.60	54.04	51.26	45.04	42.26	51.04	49.46	40.46
200.80	50.60	46.66	41.60	37.66	47.60	44.86	35.86	210.80	54.10	51.36	45.10	42.36	51.10	49.56	40.56
201.00	50.68	46.75	41.68	37.75	47.68	44.95	35.95	211.00	54.18	51.45	45.18	42.45	51.18	49.65	40.65
201.20	50.75	46.85	41.75	37.85	47.75	45.05	36.05	211.20	54.25	51.55	45.25	42.55	51.25	49.75	40.75
201.40	50.81	46.94	41.81	37.94	47.81	45.14	36.14	211.40	54.31	51.64	45.31	42.64	51.31	49.84	40.84
201.60	50.89	47.03	41.89	38.03	47.89	45.23	36.23	211.60	54.39	51.73	45.39	42.73	51.39	49.93	40.93
201.80	50.95	47.13	41.95	38.13	47.95	45.33	36.33	211.80	54.45	51.83	45.45	42.83	51.45	50.03	41.03
202.00	51.03	47.22	42.03	38.22	48.03	45.42	36.42	212.00	54.53	51.92	45.53	42.92	51.53	50.12	41.12
202.20	51.10	47.32	42.10	38.32	48.10	45.52	36.52	212.20	54.60	52.02	45.60	43.02	51.60	50.22	41.22
202.40	51.16	47.41	42.16	38.41	48.16	45.61	36.61	212.40	54.66	52.11	45.66	43.11	51.66	50.31	41.31
202.60	51.24	47.50	42.24	38.50	48.24	45.70	36.70	212.60	54.74	52.20	45.74	43.20	51.74	50.40	41.40
202.80	51.30	47.60	42.30	38.60	48.30	45.80	36.80	212.80	54.80	52.30	45.80	43.30	51.80	50.50	41.50
203.00	51.38	47.69	42.38	38.69	48.38	45.89	36.89	213.00	54.88	52.39	45.88	43.39	51.88	50.59	41.59
203.20	51.45	47.79	42.45	38.79	48.45	45.99	36.99	213.20	54.95	52.49	45.95	43.49	51.95	50.69	41.69
203.40	51.51	47.88	42.51	38.88	48.51	46.08	37.08	213.40	55.01	52.58	46.01	43.58	52.01	50.78	41.78
203.60	51.59	47.97	42.59	38.97	48.59	46.17	37.17	213.60	55.09	52.67	46.09	43.67	52.09	50.87	41.87
203.80	51.65	48.07	42.65	39.07	48.65	46.27	37.27	213.80	55.15	52.77	46.15	43.77	52.15	50.97	41.97
204.00	51.73	48.16	42.73	39.16	48.73	46.36	37.36	214.00	55.23	52.86	46.23	43.86	52.23	51.06	42.06
204.20	51.80	48.26	42.80	39.26	48.80	46.46	37.46	214.20	55.30	52.96	46.30	43.96	52.30	51.16	42.16
204.40	51.86	48.35	42.86	39.35	48.86	46.55	37.55	214.40	55.36	53.05	46.36	44.05	52.36	51.25	42.25
204.60	51.94	48.44	42.94	39.44	48.94	46.64	37.64	214.60	55.44	53.14	46.44	44.14	52.44	51.34	42.34
204.80	52.00	48.54	43.00	39.54	49.00	46.74	37.74	214.80	55.50	53.24	46.50	44.24	52.50	51.44	42.44
205.00	52.08	48.63	43.08	39.63	49.08	46.83	37.83	215.00	55.58	53.33	46.58	44.33	52.58	51.53	42.53
205.20	52.15	48.73	43.15	39.73	49.15	46.93	37.93	215.20	55.65	53.43	46.65	44.43	52.65	51.63	42.63
205.40	52.21	48.82	43.21	39.82	49.21	47.02	38.02	215.40	55.71	53.52	46.71	44.52	52.71	51.72	42.72
205.60	52.29	48.91	43.29	39.91	49.29	47.11	38.11	215.60	55.79	53.61	46.79	44.61	52.79	51.81	42.81
205.80	52.35	49.01	43.35	40.01	49.35	47.21	38.21	215.80	55.85	53.71	46.85	44.71	52.85	51.91	42.91
206.00	52.43	49.10	43.43	40.10	49.43	47.30	38.30	216.00	55.93	53.80	46.93	44.80	52.93	52.00	43.00
206.20	52.50	49.20	43.50	40.20	49.50	47.40	38.40	216.20	56.00	53.90	47.00	44.90	53.00	52.10	43.10
206.40	52.56	49.29	43.56	40.29	49.56	47.49	38.49	216.40	56.06	53.99	47.06	44.99	53.06	52.19	43.19
206.60	52.64	49.38	43.64	40.38	49.64	47.58	38.58	216.60	56.14	54.08	47.14	45.08	53.14	52.28	43.28
206.80	52.70	49.48	43.70	40.48	49.70	47.68	38.68	216.80	56.20	54.18	47.20	45.18	53.20	52.38	43.38
207.00	52.78	49.57	43.78	40.57	49.78	47.77	38.77	217.00	56.28	54.27	47.28	45.27	53.28	52.47	43.47
207.20	52.85	49.67	43.85	40.67	49.85	47.87	38.87	217.20	56.35	54.37	47.35	45.37	53.35	52.57	43.57
207.40	52.91	49.76	43.91	40.76	49.91	47.96	38.96	217.40	56.41	54.46	47.41	45.46	53.41	52.66	43.66
207.60	52.99	49.85	43.99	40.85	49.99	48.05	39.05	217.60	56.49	54.55	47.49	45.55	53.49	52.75	43.75
207.80	53.05	49.95	44.05	40.95	50.05	48.15	39.15	217.80	56.55	54.65	47.55	45.65	53.55	52.85	43.85
208.00	53.13	50.04	44.13	41.04	50.13	48.24	39.24	218.00	56.63	54.74	47.63	45.74	53.63	52.94	43.94
208.20	53.20	50.14	44.20	41.14	50.20	48.34	39.34	218.20	56.70	54.84	47.70	45.84	53.70	53.04	44.04
208.40	53.26	50.23	44.26	41.23	50.26	48.43	39.43	218.40	56.76	54.93	47.76	45.93	53.76	53.13	44.13
208.60	53.34	50.32	44.34	41.32	50.34	48.52	39.52	218.60	56.84	55.02	47.84	46.02	53.84	53.22	44.22
208.80	53.40	50.42	44.40	41.42	50.40	48.62	39.62	218.80	56.90	55.12	47.90	46.12	53.90	53.32	44.32
209.00	53.48	50.51	44.48	41.51	50.48	48.71	39.71	219.00	56.98	55.21	47.98	46.21	53.98	53.41	44.41
209.20	53.55	50.61	44.55	41.61	50.55	48.81	39.81	219.20	57.05	55.31	48.05	46.31	54.05	53.51	44.51
209.40	53.61	50.70	44.61	41.70	50.61	48.90	39.90	219.40	57.11	55.40	48.11	46.40	54.11	53.60	44.60
209.60	53.69	50.79	44.69	41.79	50.69	48.99	39.99	219.60	57.19	55.49	48.19	46.49	54.19	53.69	44.69
209.80	53.75	50.89	44.75	41.89	50.75	49.09	40.09	219.80	57.25	55.59	48.25	46.59	54.25	53.79	44.79
210.00	53.83	50.98	44.83	41.98	50.83	49.18	40.18	220.00	57.33	55.68	48.33	46.68	54.33	53.88	44.88

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
220.20	57.40	55.78	48.40	46.78	54.40	53.98	44.98	251.00	71.93	65.00	65.00	68.93	68.93	62.00	
220.40	57.46	55.87	48.46	46.87	54.46	54.07	45.07	252.00	72.41	65.60	65.60	69.41	69.41	62.60	
220.60	57.54	55.96	48.54	46.96	54.54	54.16	45.16	253.00	72.89	66.20	66.20	69.89	69.89	63.20	
220.80	57.60	56.06	48.60	47.06	54.60	54.26	45.26	254.00	73.37	66.80	66.80	70.37	70.37	63.80	
221.00	57.68	56.15	48.68	47.15	54.68	54.35	45.35	255.00	73.85	67.40	67.40	70.85	70.85	64.40	
221.20	57.75	56.25	48.75	47.25	54.75	54.45	45.45	256.00	74.33	68.00	68.00	71.33	71.33	65.00	
221.40	57.81	56.34	48.81	47.34	54.81	54.54	45.54	257.00	74.81	68.60	68.60	71.81	71.81	65.60	
221.60	57.88	56.43	48.89	47.43	54.89	54.63	45.63	258.00	75.29	69.20	69.20	72.29	72.29	66.20	
221.80	57.95	56.53	48.95	47.53	54.95	54.73	45.73	259.00	75.77	69.80	69.80	72.77	72.77	66.80	
222.00	58.03	56.62	49.03	47.62	55.03	54.82	45.82	260.00	76.25	70.40	70.40	73.25	73.25	67.40	
222.20	58.10	56.72	49.10	47.72	55.10	54.92	45.92	261.00	76.73	71.00	71.00	73.73	73.73	68.00	
222.40	58.19	56.84	49.19	47.84	55.19	55.04	46.04	262.00	77.21	71.60	71.60	74.21	74.21	68.60	
222.60	58.29	56.96	49.29	47.96	55.29	55.16	46.16	263.00	77.69	72.20	72.20	74.69	74.69	69.20	
222.80	58.39	57.08	49.39	48.08	55.39	55.28	46.28	264.00	78.17	72.80	72.80	75.17	75.17	69.80	
223.00	58.49	57.20	49.49	48.20	55.49	55.40	46.40	265.00	78.65	73.40	73.40	75.65	75.65	70.40	
223.20	58.58	57.32	49.58	48.32	55.58	55.52	46.52	266.00	79.13	74.00	74.00	76.13	76.13	71.00	
223.40	58.67	57.44	49.67	48.44	55.67	55.64	46.64	267.00	79.61	74.60	74.60	76.61	76.61	71.60	
223.60	58.77	57.56	49.77	48.56	55.77	55.76	46.76	268.00	80.09	75.20	75.20	77.09	77.09	72.20	
223.80	58.87	57.68	49.87	48.66	55.87	55.87	46.87	269.00	80.57	75.80	75.80	77.57	77.57	72.80	
224.00	58.97	57.80	49.97	48.80	55.97	55.97	46.97	270.00	81.05	76.40	76.40	78.05	78.05	73.40	
224.20	59.06	57.92	50.06	48.92	56.06	56.06	47.06	271.00	81.53	77.00	77.00	78.53	78.53	74.00	
224.40	59.15	58.04	50.15	49.04	56.15	56.15	47.15	272.00	82.01	77.60	77.60	79.01	79.01	74.60	
224.60	59.25	58.16	50.25	49.16	56.25	56.25	47.25	273.00	82.49	78.20	78.20	79.49	79.49	75.20	
224.80	59.35	58.28	50.35	49.28	56.35	56.35	47.35	274.00	82.97	78.80	78.80	79.97	79.97	75.80	
225.00	59.45	58.40	50.45	49.40	56.45	56.45	47.45	275.00	83.45	79.40	79.40	80.45	80.45	76.40	
226.00	59.93	59.00	50.93	50.00	56.93	56.93	47.93	276.00	83.93	80.00	80.00	80.93	80.93	77.00	
227.00	60.41	59.60	51.41	50.60	57.41	57.41	48.41	277.00	84.41	80.60	80.60	81.41	81.41	77.60	
228.00	60.89	60.20	51.89	51.20	57.89	57.89	48.89	278.00	84.89	81.20	81.20	81.89	81.89	78.20	
229.00	61.37	60.80	52.37	51.80	58.37	58.37	49.37	279.00	85.37	81.80	81.80	82.37	82.37	78.80	
230.00	61.85	61.40	52.85	52.40	58.85	58.85	49.85	280.00	85.85	82.40	82.40	82.85	82.85	79.40	
231.00	62.33	62.00	53.33	53.00	59.33	59.33	50.33	281.00	86.33	83.00	83.00	83.33	83.33	80.00	
232.00	62.81	62.60	53.81	53.60	59.81	59.81	50.81	282.00	86.81	83.60	83.60	83.81	83.81	80.60	
233.00	63.29	63.20	54.29	54.20	60.29	60.29	51.29	283.00	87.29	84.20	84.20	84.29	84.29	81.20	
234.00	63.77	63.77	54.80	54.80	60.77	60.77	51.80	284.00	87.77	84.80	84.80	84.77	84.77	81.80	
235.00	64.25	64.25	55.40	55.40	61.25	61.25	52.40	285.00	88.25	85.40	85.40	85.25	85.25	82.40	
236.00	64.73	64.73	56.00	56.00	61.73	61.73	53.00	286.00	88.73	86.00	86.00	85.73	85.73	83.00	
237.00	65.21	65.21	56.60	56.60	62.21	62.21	53.60	287.00	89.21	86.60	86.60	86.21	86.21	83.60	
238.00	65.69	65.69	57.20	57.20	62.69	62.69	54.20	288.00	89.69	87.20	87.20	86.69	86.69	84.20	
239.00	66.17	66.17	57.80	57.80	63.17	63.17	54.80	289.00	90.17	87.80	87.80	87.17	87.17	84.80	
240.00	66.65	66.65	58.40	58.40	63.65	63.65	55.40	290.00	90.65	88.40	88.40	87.65	87.65	85.40	
241.00	67.13	67.13	59.00	59.00	64.13	64.13	56.00	291.00	91.13	89.00	89.00	88.13	88.13	86.00	
242.00	67.61	67.61	59.60	59.60	64.61	64.61	56.60	292.00	91.61	89.60	89.60	88.61	88.61	86.60	
243.00	68.09	68.09	60.20	60.20	65.09	65.09	57.20	293.00	92.09	90.20	90.20	89.09	89.09	87.20	
244.00	68.57	68.57	60.80	60.80	65.57	65.57	57.80	294.00	92.57	90.80	90.80	89.57	89.57	87.80	
245.00	69.05	69.05	61.40	61.40	66.05	66.05	58.40	295.00	93.05	91.40	91.40	90.05	90.05	88.40	
246.00	69.53	69.53	62.00	62.00	66.53	66.53	59.00	296.00	93.53	92.00	92.00	90.53	90.53	89.00	
247.00	70.01	70.01	62.60	62.60	67.01	67.01	59.60	297.00	94.01	92.60	92.60	91.01	91.01	89.60	
248.00	70.49	70.49	63.20	63.20	67.49	67.49	60.20	298.00	94.49	93.20	93.20	91.49	91.49	90.20	
249.00	70.97	70.97	63.80	63.80	67.97	67.97	60.80	299.00	94.97	93.80	93.80	91.97	91.97	90.80	
250.00	71.45	71.45	64.40	64.40	68.45	68.45	61.40	300.00	95.45	94.40	94.40	92.45	92.45	91.40	

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
301.00	95.93	95.93	95.00	95.00	92.93	92.93	92.00	351.00	122.89	122.89	122.89	122.89	119.89	119.89	119.89
302.00	96.41	96.41	95.60	95.60	93.41	93.41	92.60	352.00	123.44	123.44	123.44	123.44	120.44	120.44	120.44
303.00	96.89	96.89	96.20	96.20	93.89	93.89	93.20	353.00	123.99	123.99	123.99	123.99	120.99	120.99	120.99
304.00	97.37	97.37	96.80	96.80	94.37	94.37	93.80	354.00	124.54	124.54	124.54	124.54	121.54	121.54	121.54
305.00	97.85	97.85	97.40	97.40	94.85	94.85	94.40	355.00	125.09	125.09	125.09	125.09	122.09	122.09	122.09
306.00	98.33	98.33	98.00	98.00	95.33	95.33	95.00	356.00	125.64	125.64	125.64	125.64	122.64	122.64	122.64
307.00	98.81	98.81	98.60	98.60	95.81	95.81	95.60	357.00	126.19	126.19	126.19	126.19	123.19	123.19	123.19
308.00	99.29	99.29	99.20	99.20	96.29	96.29	96.20	358.00	126.74	126.74	126.74	126.74	123.74	123.74	123.74
309.00	99.79	99.79	99.79	99.79	96.79	96.79	96.79	359.00	127.29	127.29	127.29	127.29	124.29	124.29	124.29
310.00	100.34	100.34	100.34	100.34	97.34	97.34	97.34	360.00	127.84	127.84	127.84	127.84	124.84	124.84	124.84
311.00	100.89	100.89	100.89	100.89	97.89	97.89	97.89	361.00	128.39	128.39	128.39	128.39	125.39	125.39	125.39
312.00	101.44	101.44	101.44	101.44	98.44	98.44	98.44	362.00	128.94	128.94	128.94	128.94	125.94	125.94	125.94
313.00	101.99	101.99	101.99	101.99	98.99	98.99	98.99	363.00	129.49	129.49	129.49	129.49	126.49	126.49	126.49
314.00	102.54	102.54	102.54	102.54	99.54	99.54	99.54	364.00	130.04	130.04	130.04	130.04	127.04	127.04	127.04
315.00	103.09	103.09	103.09	103.09	100.09	100.09	100.09	365.00	130.59	130.59	130.59	130.59	127.59	127.59	127.59
316.00	103.64	103.64	103.64	103.64	100.64	100.64	100.64	366.00	131.14	131.14	131.14	131.14	128.14	128.14	128.14
317.00	104.19	104.19	104.19	104.19	101.19	101.19	101.19	367.00	131.69	131.69	131.69	131.69	128.69	128.69	128.69
318.00	104.74	104.74	104.74	104.74	101.74	101.74	101.74	368.00	132.24	132.24	132.24	132.24	129.24	129.24	129.24
319.00	105.29	105.29	105.29	105.29	102.29	102.29	102.29	369.00	132.79	132.79	132.79	132.79	129.79	129.79	129.79
320.00	105.84	105.84	105.84	105.84	102.84	102.84	102.84	370.00	133.34	133.34	133.34	133.34	130.34	130.34	130.34
321.00	106.39	106.39	106.39	106.39	103.39	103.39	103.39	371.00	133.89	133.89	133.89	133.89	130.89	130.89	130.89
322.00	106.94	106.94	106.94	106.94	103.94	103.94	103.94	372.00	134.44	134.44	134.44	134.44	131.44	131.44	131.44
323.00	107.49	107.49	107.49	107.49	104.49	104.49	104.49	373.00	134.99	134.99	134.99	134.99	131.99	131.99	131.99
324.00	108.04	108.04	108.04	108.04	105.04	105.04	105.04	374.00	135.54	135.54	135.54	135.54	132.54	132.54	132.54
325.00	108.59	108.59	108.59	108.59	105.59	105.59	105.59	375.00	136.09	136.09	136.09	136.09	133.09	133.09	133.09
326.00	109.14	109.14	109.14	109.14	106.14	106.14	106.14	376.00	136.64	136.64	136.64	136.64	133.64	133.64	133.64
327.00	109.69	109.69	109.69	109.69	106.69	106.69	106.69	377.00	137.19	137.19	137.19	137.19	134.19	134.19	134.19
328.00	110.24	110.24	110.24	110.24	107.24	107.24	107.24	378.00	137.74	137.74	137.74	137.74	134.74	134.74	134.74
329.00	110.79	110.79	110.79	110.79	107.79	107.79	107.79	379.00	138.29	138.29	138.29	138.29	135.29	135.29	135.29
330.00	111.34	111.34	111.34	111.34	108.34	108.34	108.34	380.00	138.84	138.84	138.84	138.84	135.84	135.84	135.84
331.00	111.89	111.89	111.89	111.89	108.89	108.89	108.89	381.00	139.39	139.39	139.39	139.39	136.39	136.39	136.39
332.00	112.44	112.44	112.44	112.44	109.44	109.44	109.44	382.00	139.94	139.94	139.94	139.94	136.94	136.94	136.94
333.00	112.99	112.99	112.99	112.99	109.99	109.99	109.99	383.00	140.49	140.49	140.49	140.49	137.49	137.49	137.49
334.00	113.54	113.54	113.54	113.54	110.54	110.54	110.54	384.00	141.04	141.04	141.04	141.04	138.04	138.04	138.04
335.00	114.09	114.09	114.09	114.09	111.09	111.09	111.09	385.00	141.59	141.59	141.59	141.59	138.59	138.59	138.59
336.00	114.64	114.64	114.64	114.64	111.64	111.64	111.64	386.00	142.14	142.14	142.14	142.14	139.14	139.14	139.14
337.00	115.19	115.19	115.19	115.19	112.19	112.19	112.19	387.00	142.69	142.69	142.69	142.69	139.69	139.69	139.69
338.00	115.74	115.74	115.74	115.74	112.74	112.74	112.74	388.00	143.24	143.24	143.24	143.24	140.24	140.24	140.24
339.00	116.29	116.29	116.29	116.29	113.29	113.29	113.29	389.00	143.79	143.79	143.79	143.79	140.79	140.79	140.79
340.00	116.84	116.84	116.84	116.84	113.84	113.84	113.84	390.00	144.34	144.34	144.34	144.34	141.34	141.34	141.34
341.00	117.39	117.39	117.39	117.39	114.39	114.39	114.39	391.00	144.89	144.89	144.89	144.89	141.89	141.89	141.89
342.00	117.94	117.94	117.94	117.94	114.94	114.94	114.94	392.00	145.44	145.44	145.44	145.44	142.44	142.44	142.44
343.00	118.49	118.49	118.49	118.49	115.49	115.49	115.49	393.00	145.99	145.99	145.99	145.99	142.99	142.99	142.99
344.00	119.04	119.04	119.04	119.04	116.04	116.04	116.04	394.00	146.54	146.54	146.54	146.54	143.54	143.54	143.54
345.00	119.59	119.59	119.59	119.59	116.59	116.59	116.59	395.00	147.09	147.09	147.09	147.09	144.09	144.09	144.09
346.00	120.14	120.14	120.14	120.14	117.14	117.14	117.14	396.00	147.64	147.64	147.64	147.64	144.64	144.64	144.64
347.00	120.69	120.69	120.69	120.69	117.69	117.69	117.69	397.00	148.19	148.19	148.19	148.19	145.19	145.19	145.19
348.00	121.24	121.24	121.24	121.24	118.24	118.24	118.24	398.00	148.74	148.74	148.74	148.74	145.74	145.74	145.74
349.00	121.79	121.79	121.79	121.79	118.79	118.79	118.79	399.00	149.29	149.29	149.29	149.29	146.29	146.29	146.29
350.00	122.34	122.34	122.34	122.34	119.34	119.34	119.34	400.00	149.84	149.84	149.84	149.84	146.84	146.84	146.84

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE								*EARNINGS	TAX TO BE DEDUCTED AT CODE							
	S	S + L	S + F	S + L + F	M	M + L	M + F			S	S + L	S + F	S + L + F	M	M + L	M + F	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
401.00	150.39	150.39	150.39	150.39	147.39	147.39	147.39	451.00	179.24	179.24	179.24	179.24	176.24	176.24	176.24		
402.00	150.94	150.94	150.94	150.94	147.94	147.94	147.94	452.00	179.84	179.84	179.84	179.84	176.84	176.84	176.84		
403.00	151.49	151.49	151.49	151.49	148.49	148.49	148.49	453.00	180.44	180.44	180.44	180.44	177.44	177.44	177.44		
404.00	152.04	152.04	152.04	152.04	149.04	149.04	149.04	454.00	181.04	181.04	181.04	181.04	178.04	178.04	178.04		
405.00	152.59	152.59	152.59	152.59	149.59	149.59	149.59	455.00	181.64	181.64	181.64	181.64	178.64	178.64	178.64		
406.00	153.14	153.14	153.14	153.14	150.14	150.14	150.14	456.00	182.24	182.24	182.24	182.24	179.24	179.24	179.24		
407.00	153.69	153.69	153.69	153.69	150.69	150.69	150.69	457.00	182.84	182.84	182.84	182.84	179.84	179.84	179.84		
408.00	154.24	154.24	154.24	154.24	151.24	151.24	151.24	458.00	183.44	183.44	183.44	183.44	180.44	180.44	180.44		
409.00	154.79	154.79	154.79	154.79	151.79	151.79	151.79	459.00	184.04	184.04	184.04	184.04	181.04	181.04	181.04		
410.00	155.34	155.34	155.34	155.34	152.34	152.34	152.34	460.00	184.64	184.64	184.64	184.64	181.64	181.64	181.64		
411.00	155.89	155.89	155.89	155.89	152.89	152.89	152.89	461.00	185.24	185.24	185.24	185.24	182.24	182.24	182.24		
412.00	156.44	156.44	156.44	156.44	153.44	153.44	153.44	462.00	185.84	185.84	185.84	185.84	182.84	182.84	182.84		
413.00	156.99	156.99	156.99	156.99	153.99	153.99	153.99	463.00	186.44	186.44	186.44	186.44	183.44	183.44	183.44		
414.00	157.54	157.54	157.54	157.54	154.54	154.54	154.54	464.00	187.04	187.04	187.04	187.04	184.04	184.04	184.04		
415.00	158.09	158.09	158.09	158.09	155.09	155.09	155.09	465.00	187.64	187.64	187.64	187.64	184.64	184.64	184.64		
416.00	158.64	158.64	158.64	158.64	155.64	155.64	155.64	466.00	188.24	188.24	188.24	188.24	185.24	185.24	185.24		
417.00	159.19	159.19	159.19	159.19	156.19	156.19	156.19	467.00	188.84	188.84	188.84	188.84	185.84	185.84	185.84		
418.00	159.74	159.74	159.74	159.74	156.74	156.74	156.74	468.00	189.44	189.44	189.44	189.44	186.44	186.44	186.44		
419.00	160.29	160.29	160.29	160.29	157.29	157.29	157.29	469.00	190.04	190.04	190.04	190.04	187.04	187.04	187.04		
420.00	160.84	160.84	160.84	160.84	157.84	157.84	157.84	470.00	190.64	190.64	190.64	190.64	187.64	187.64	187.64		
421.00	161.39	161.39	161.39	161.39	158.39	158.39	158.39	471.00	191.24	191.24	191.24	191.24	188.24	188.24	188.24		
422.00	161.94	161.94	161.94	161.94	158.94	158.94	158.94	472.00	191.84	191.84	191.84	191.84	188.84	188.84	188.84		
423.00	162.49	162.49	162.49	162.49	159.49	159.49	159.49	473.00	192.44	192.44	192.44	192.44	189.44	189.44	189.44		
424.00	163.04	163.04	163.04	163.04	160.04	160.04	160.04	474.00	193.04	193.04	193.04	193.04	190.04	190.04	190.04		
425.00	163.64	163.64	163.64	163.64	160.64	160.64	160.64	475.00	193.64	193.64	193.64	193.64	190.64	190.64	190.64		
426.00	164.24	164.24	164.24	164.24	161.24	161.24	161.24	476.00	194.24	194.24	194.24	194.24	191.24	191.24	191.24		
427.00	164.84	164.84	164.84	164.84	161.84	161.84	161.84	477.00	194.84	194.84	194.84	194.84	191.84	191.84	191.84		
428.00	165.44	165.44	165.44	165.44	162.44	162.44	162.44	478.00	195.44	195.44	195.44	195.44	192.44	192.44	192.44		
429.00	166.04	166.04	166.04	166.04	163.04	163.04	163.04	479.00	196.04	196.04	196.04	196.04	193.04	193.04	193.04		
430.00	166.64	166.64	166.64	166.64	163.64	163.64	163.64	480.00	196.64	196.64	196.64	196.64	193.64	193.64	193.64		
431.00	167.24	167.24	167.24	167.24	164.24	164.24	164.24	481.00	197.24	197.24	197.24	197.24	194.24	194.24	194.24		
432.00	167.84	167.84	167.84	167.84	164.84	164.84	164.84	482.00	197.84	197.84	197.84	197.84	194.84	194.84	194.84		
433.00	168.44	168.44	168.44	168.44	165.44	165.44	165.44	483.00	198.44	198.44	198.44	198.44	195.44	195.44	195.44		
434.00	169.04	169.04	169.04	169.04	166.04	166.04	166.04	484.00	199.04	199.04	199.04	199.04	196.04	196.04	196.04		
435.00	169.64	169.64	169.64	169.64	166.64	166.64	166.64	485.00	199.64	199.64	199.64	199.64	196.64	196.64	196.64		
436.00	170.24	170.24	170.24	170.24	167.24	167.24	167.24	486.00	200.24	200.24	200.24	200.24	197.24	197.24	197.24		
437.00	170.84	170.84	170.84	170.84	167.84	167.84	167.84	487.00	200.84	200.84	200.84	200.84	197.84	197.84	197.84		
438.00	171.44	171.44	171.44	171.44	168.44	168.44	168.44	488.00	201.44	201.44	201.44	201.44	198.44	198.44	198.44		
439.00	172.04	172.04	172.04	172.04	169.04	169.04	169.04	489.00	202.04	202.04	202.04	202.04	199.04	199.04	199.04		
440.00	172.64	172.64	172.64	172.64	169.64	169.64	169.64	490.00	202.64	202.64	202.64	202.64	199.64	199.64	199.64		
441.00	173.24	173.24	173.24	173.24	170.24	170.24	170.24	491.00	203.24	203.24	203.24	203.24	200.24	200.24	200.24		
442.00	173.84	173.84	173.84	173.84	170.84	170.84	170.84	492.00	203.84	203.84	203.84	203.84	200.84	200.84	200.84		
443.00	174.44	174.44	174.44	174.44	171.44	171.44	171.44	493.00	204.44	204.44	204.44	204.44	201.44	201.44	201.44		
444.00	175.04	175.04	175.04	175.04	172.04	172.04	172.04	494.00	205.04	205.04	205.04	205.04	202.04	202.04	202.04		
445.00	175.64	175.64	175.64	175.64	172.64	172.64	172.64	495.00	205.64	205.64	205.64	205.64	202.64	202.64	202.64		
446.00	176.24	176.24	176.24	176.24	173.24	173.24	173.24	496.00	206.24	206.24	206.24	206.24	203.24	203.24	203.24		
447.00	176.84	176.84	176.84	176.84	173.84	173.84	173.84	497.00	206.84	206.84	206.84	206.84	203.84	203.84	203.84		
448.00	177.44	177.44	177.44	177.44	174.44	174.44	174.44	498.00	207.44	207.44	207.44	207.44	204.44	204.44	204.44		
449.00	178.04	178.04	178.04	178.04	175.04	175.04	175.04	499.00	208.04	208.04	208.04	208.04	205.04	205.04	205.04		
450.00	178.64	178.64	178.64	178.64	175.64	175.64	175.64	500.00	208.64	208.64	208.64	208.64	205.64	205.64	205.64		

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

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
501.00	209.24	209.24	209.24	209.24	206.24	206.24	206.24	551.00	239.24	239.24	239.24	239.24	236.24	236.24	236.24
502.00	209.84	209.84	209.84	209.84	206.84	206.84	206.84	552.00	239.84	239.84	239.84	239.84	236.84	236.84	236.84
503.00	210.44	210.44	210.44	210.44	207.44	207.44	207.44	553.00	240.44	240.44	240.44	240.44	237.44	237.44	237.44
504.00	211.04	211.04	211.04	211.04	208.04	208.04	208.04	554.00	241.04	241.04	241.04	241.04	238.04	238.04	238.04
505.00	211.64	211.64	211.64	211.64	208.64	208.64	208.64	555.00	241.64	241.64	241.64	241.64	238.64	238.64	238.64
506.00	212.24	212.24	212.24	212.24	209.24	209.24	209.24	556.00	242.24	242.24	242.24	242.24	239.24	239.24	239.24
507.00	212.84	212.84	212.84	212.84	209.84	209.84	209.84	557.00	242.84	242.84	242.84	242.84	239.84	239.84	239.84
508.00	213.44	213.44	213.44	213.44	210.44	210.44	210.44	558.00	243.44	243.44	243.44	243.44	240.44	240.44	240.44
509.00	214.04	214.04	214.04	214.04	211.04	211.04	211.04	559.00	244.04	244.04	244.04	244.04	241.04	241.04	241.04
510.00	214.64	214.64	214.64	214.64	211.64	211.64	211.64	560.00	244.64	244.64	244.64	244.64	241.64	241.64	241.64
511.00	215.24	215.24	215.24	215.24	212.24	212.24	212.24	561.00	245.24	245.24	245.24	245.24	242.24	242.24	242.24
512.00	215.84	215.84	215.84	215.84	212.84	212.84	212.84	562.00	245.84	245.84	245.84	245.84	242.84	242.84	242.84
513.00	216.44	216.44	216.44	216.44	213.44	213.44	213.44	563.00	246.44	246.44	246.44	246.44	243.44	243.44	243.44
514.00	217.04	217.04	217.04	217.04	214.04	214.04	214.04	564.00	247.04	247.04	247.04	247.04	244.04	244.04	244.04
515.00	217.64	217.64	217.64	217.64	214.64	214.64	214.64	565.00	247.64	247.64	247.64	247.64	244.64	244.64	244.64
516.00	218.24	218.24	218.24	218.24	215.24	215.24	215.24	566.00	248.24	248.24	248.24	248.24	245.24	245.24	245.24
517.00	218.84	218.84	218.84	218.84	215.84	215.84	215.84	567.00	248.84	248.84	248.84	248.84	245.84	245.84	245.84
518.00	219.44	219.44	219.44	219.44	216.44	216.44	216.44	568.00	249.44	249.44	249.44	249.44	246.44	246.44	246.44
519.00	220.04	220.04	220.04	220.04	217.04	217.04	217.04	569.00	250.04	250.04	250.04	250.04	247.04	247.04	247.04
520.00	220.64	220.64	220.64	220.64	217.64	217.64	217.64	570.00	250.64	250.64	250.64	250.64	247.64	247.64	247.64
521.00	221.24	221.24	221.24	221.24	218.24	218.24	218.24	571.00	251.24	251.24	251.24	251.24	248.24	248.24	248.24
522.00	221.84	221.84	221.84	221.84	218.84	218.84	218.84	572.00	251.84	251.84	251.84	251.84	248.84	248.84	248.84
523.00	222.44	222.44	222.44	222.44	219.44	219.44	219.44	573.00	252.44	252.44	252.44	252.44	249.44	249.44	249.44
524.00	223.04	223.04	223.04	223.04	220.04	220.04	220.04	574.00	253.04	253.04	253.04	253.04	250.04	250.04	250.04
525.00	223.64	223.64	223.64	223.64	220.64	220.64	220.64	575.00	253.64	253.64	253.64	253.64	250.64	250.64	250.64
526.00	224.24	224.24	224.24	224.24	221.24	221.24	221.24	576.00	254.24	254.24	254.24	254.24	251.24	251.24	251.24
527.00	224.84	224.84	224.84	224.84	221.84	221.84	221.84	577.00	254.84	254.84	254.84	254.84	251.84	251.84	251.84
528.00	225.44	225.44	225.44	225.44	222.44	222.44	222.44	578.00	255.44	255.44	255.44	255.44	252.44	252.44	252.44
529.00	226.04	226.04	226.04	226.04	223.04	223.04	223.04	579.00	256.04	256.04	256.04	256.04	253.04	253.04	253.04
530.00	226.64	226.64	226.64	226.64	223.64	223.64	223.64	580.00	256.64	256.64	256.64	256.64	253.64	253.64	253.64
531.00	227.24	227.24	227.24	227.24	224.24	224.24	224.24	581.00	257.24	257.24	257.24	257.24	254.24	254.24	254.24
532.00	227.84	227.84	227.84	227.84	224.84	224.84	224.84	582.00	257.84	257.84	257.84	257.84	254.84	254.84	254.84
533.00	228.44	228.44	228.44	228.44	225.44	225.44	225.44	583.00	258.44	258.44	258.44	258.44	255.44	255.44	255.44
534.00	229.04	229.04	229.04	229.04	226.04	226.04	226.04	584.00	259.04	259.04	259.04	259.04	256.04	256.04	256.04
535.00	229.64	229.64	229.64	229.64	226.64	226.64	226.64	585.00	259.64	259.64	259.64	259.64	256.64	256.64	256.64
536.00	230.24	230.24	230.24	230.24	227.24	227.24	227.24	586.00	260.24	260.24	260.24	260.24	257.24	257.24	257.24
537.00	230.84	230.84	230.84	230.84	227.84	227.84	227.84	587.00	260.84	260.84	260.84	260.84	257.84	257.84	257.84
538.00	231.44	231.44	231.44	231.44	228.44	228.44	228.44	588.00	261.44	261.44	261.44	261.44	258.44	258.44	258.44
539.00	232.04	232.04	232.04	232.04	229.04	229.04	229.04	589.00	262.04	262.04	262.04	262.04	259.04	259.04	259.04
540.00	232.64	232.64	232.64	232.64	229.64	229.64	229.64	590.00	262.64	262.64	262.64	262.64	259.64	259.64	259.64
541.00	233.24	233.24	233.24	233.24	230.24	230.24	230.24	591.00	263.24	263.24	263.24	263.24	260.24	260.24	260.24
542.00	233.84	233.84	233.84	233.84	230.84	230.84	230.84	592.00	263.84	263.84	263.84	263.84	260.84	260.84	260.84
543.00	234.44	234.44	234.44	234.44	231.44	231.44	231.44	593.00	264.44	264.44	264.44	264.44	261.44	261.44	261.44
544.00	235.04	235.04	235.04	235.04	232.04	232.04	232.04	594.00	265.04	265.04	265.04	265.04	262.04	262.04	262.04
545.00	235.64	235.64	235.64	235.64	232.64	232.64	232.64	595.00	265.64	265.64	265.64	265.64	262.64	262.64	262.64
546.00	236.24	236.24	236.24	236.24	233.24	233.24	233.24	596.00	266.24	266.24	266.24	266.24	263.24	263.24	263.24
547.00	236.84	236.84	236.84	236.84	233.84	233.84	233.84	597.00	266.84	266.84	266.84	266.84	263.84	263.84	263.84
548.00	237.44	237.44	237.44	237.44	234.44	234.44	234.44	598.00	267.44	267.44	267.44	267.44	264.44	264.44	264.44
549.00	238.04	238.04	238.04	238.04	235.04	235.04	235.04	599.00	268.04	268.04	268.04	268.04	265.04	265.04	265.04
550.00	238.64	238.64	238.64	238.64	235.64	235.64	235.64	600.00	268.64	268.64	268.64	268.64	265.64	265.64	265.64

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

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE							*EARNINGS	TAX TO BE DEDUCTED AT CODE						
	S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
601.00	269.24	269.24	269.24	269.24	266.24	266.24	266.24	651.00	299.24	299.24	299.24	299.24	296.24	296.24	296.24
602.00	269.84	269.84	269.84	269.84	266.84	266.84	266.84	652.00	299.84	299.84	299.84	299.84	296.84	296.84	296.84
603.00	270.44	270.44	270.44	270.44	267.44	267.44	267.44	653.00	300.44	300.44	300.44	300.44	297.44	297.44	297.44
604.00	271.04	271.04	271.04	271.04	268.04	268.04	268.04	654.00	301.04	301.04	301.04	301.04	298.04	298.04	298.04
605.00	271.64	271.64	271.64	271.64	268.64	268.64	268.64	655.00	301.64	301.64	301.64	301.64	298.64	298.64	298.64
606.00	272.24	272.24	272.24	272.24	269.24	269.24	269.24	656.00	302.24	302.24	302.24	302.24	299.24	299.24	299.24
607.00	272.84	272.84	272.84	272.84	269.84	269.84	269.84	657.00	302.84	302.84	302.84	302.84	299.84	299.84	299.84
608.00	273.44	273.44	273.44	273.44	270.44	270.44	270.44	658.00	303.44	303.44	303.44	303.44	300.44	300.44	300.44
609.00	274.04	274.04	274.04	274.04	271.04	271.04	271.04	659.00	304.04	304.04	304.04	304.04	301.04	301.04	301.04
610.00	274.64	274.64	274.64	274.64	271.64	271.64	271.64	660.00	304.64	304.64	304.64	304.64	301.64	301.64	301.64
611.00	275.24	275.24	275.24	275.24	272.24	272.24	272.24	661.00	305.24	305.24	305.24	305.24	302.24	302.24	302.24
612.00	275.84	275.84	275.84	275.84	272.84	272.84	272.84	662.00	305.84	305.84	305.84	305.84	302.84	302.84	302.84
613.00	276.44	276.44	276.44	276.44	273.44	273.44	273.44	663.00	306.44	306.44	306.44	306.44	303.44	303.44	303.44
614.00	277.04	277.04	277.04	277.04	274.04	274.04	274.04	664.00	307.04	307.04	307.04	307.04	304.04	304.04	304.04
615.00	277.64	277.64	277.64	277.64	274.64	274.64	274.64	665.00	307.64	307.64	307.64	307.64	304.64	304.64	304.64
616.00	278.24	278.24	278.24	278.24	275.24	275.24	275.24	666.00	308.24	308.24	308.24	308.24	305.24	305.24	305.24
617.00	278.84	278.84	278.84	278.84	275.84	275.84	275.84	667.00	308.84	308.84	308.84	308.84	305.84	305.84	305.84
618.00	279.44	279.44	279.44	279.44	276.44	276.44	276.44	668.00	309.44	309.44	309.44	309.44	306.44	306.44	306.44
619.00	280.04	280.04	280.04	280.04	277.04	277.04	277.04	669.00	310.04	310.04	310.04	310.04	307.04	307.04	307.04
620.00	280.64	280.64	280.64	280.64	277.64	277.64	277.64	670.00	310.64	310.64	310.64	310.64	307.64	307.64	307.64
621.00	281.24	281.24	281.24	281.24	278.24	278.24	278.24	671.00	311.24	311.24	311.24	311.24	308.24	308.24	308.24
622.00	281.84	281.84	281.84	281.84	278.84	278.84	278.84	672.00	311.84	311.84	311.84	311.84	308.84	308.84	308.84
623.00	282.44	282.44	282.44	282.44	279.44	279.44	279.44	673.00	312.44	312.44	312.44	312.44	309.44	309.44	309.44
624.00	283.04	283.04	283.04	283.04	280.04	280.04	280.04	674.00	313.04	313.04	313.04	313.04	310.04	310.04	310.04
625.00	283.64	283.64	283.64	283.64	280.64	280.64	280.64	675.00	313.64	313.64	313.64	313.64	310.64	310.64	310.64
626.00	284.24	284.24	284.24	284.24	281.24	281.24	281.24	676.00	314.24	314.24	314.24	314.24	311.24	311.24	311.24
627.00	284.84	284.84	284.84	284.84	281.84	281.84	281.84	677.00	314.84	314.84	314.84	314.84	311.84	311.84	311.84
628.00	285.44	285.44	285.44	285.44	282.44	282.44	282.44	678.00	315.44	315.44	315.44	315.44	312.44	312.44	312.44
629.00	286.04	286.04	286.04	286.04	283.04	283.04	283.04	679.00	316.04	316.04	316.04	316.04	313.04	313.04	313.04
630.00	286.64	286.64	286.64	286.64	283.64	283.64	283.64	680.00	316.64	316.64	316.64	316.64	313.64	313.64	313.64
631.00	287.24	287.24	287.24	287.24	284.24	284.24	284.24	681.00	317.24	317.24	317.24	317.24	314.24	314.24	314.24
632.00	287.84	287.84	287.84	287.84	284.84	284.84	284.84	682.00	317.84	317.84	317.84	317.84	314.84	314.84	314.84
633.00	288.44	288.44	288.44	288.44	285.44	285.44	285.44	683.00	318.44	318.44	318.44	318.44	315.44	315.44	315.44
634.00	289.04	289.04	289.04	289.04	286.04	286.04	286.04	684.00	319.04	319.04	319.04	319.04	316.04	316.04	316.04
635.00	289.64	289.64	289.64	289.64	286.64	286.64	286.64	685.00	319.64	319.64	319.64	319.64	316.64	316.64	316.64
636.00	290.24	290.24	290.24	290.24	287.24	287.24	287.24	686.00	320.24	320.24	320.24	320.24	317.24	317.24	317.24
637.00	290.84	290.84	290.84	290.84	287.84	287.84	287.84	687.00	320.84	320.84	320.84	320.84	317.84	317.84	317.84
638.00	291.44	291.44	291.44	291.44	288.44	288.44	288.44	688.00	321.44	321.44	321.44	321.44	318.44	318.44	318.44
639.00	292.04	292.04	292.04	292.04	289.04	289.04	289.04	689.00	322.04	322.04	322.04	322.04	319.04	319.04	319.04
640.00	292.64	292.64	292.64	292.64	289.64	289.64	289.64	690.00	322.64	322.64	322.64	322.64	319.64	319.64	319.64
641.00	293.24	293.24	293.24	293.24	290.24	290.24	290.24	691.00	323.24	323.24	323.24	323.24	320.24	320.24	320.24
642.00	293.84	293.84	293.84	293.84	290.84	290.84	290.84	692.00	323.84	323.84	323.84	323.84	320.84	320.84	320.84
643.00	294.44	294.44	294.44	294.44	291.44	291.44	291.44	693.00	324.44	324.44	324.44	324.44	321.44	321.44	321.44
644.00	295.04	295.04	295.04	295.04	292.04	292.04	292.04	694.00	325.04	325.04	325.04	325.04	322.04	322.04	322.04
645.00	295.64	295.64	295.64	295.64	292.64	292.64	292.64	695.00	325.64	325.64	325.64	325.64	322.64	322.64	322.64
646.00	296.24	296.24	296.24	296.24	293.24	293.24	293.24	696.00	326.24	326.24	326.24	326.24	323.24	323.24	323.24
647.00	296.84	296.84	296.84	296.84	293.84	293.84	293.84	697.00	326.84	326.84	326.84	326.84	323.84	323.84	323.84
648.00	297.44	297.44	297.44	297.44	294.44	294.44	294.44	698.00	327.44	327.44	327.44	327.44	324.44	324.44	324.44
649.00	298.04	298.04	298.04	298.04	295.04	295.04	295.04	699.00	328.04	328.04	328.04	328.04	325.04	325.04	325.04
650.00	298.64	298.64	298.64	298.64	295.64	295.64	295.64	700.00	328.64	328.64	328.64	328.64	325.64	325.64	325.64

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

THIRD SCHEDULE
NEW THIRD SCHEDULE TO PRINCIPAL ACT

Section 48

“THIRD SCHEDULE

Section 2

TERMINATING DATES

Section of Act	General Description	Terminating Date
119	Regional investment allowance	31 March 1982
120	Export investment allowance	31 March 1983
121	Industrial development plan investment allowance	31 March 1982
121A	High priority activity investment allowance	31 March 1983
122	Farming and agriculture investment allowance	31 March 1982
123	Fishing investment allowance	31 March 1982
127	Development expenditure on farming or agricultural land	31 March 1982
128	Development expenditure on rock oyster or mussel farms or freshwater fish farms	31 March 1982
156	Increased exports	31 March 1983
156A	Export performance incentive for qualifying goods	31 March 1985
156B	Export performance incentive for qualifying services	31 March 1985
156D	Export performance incentive for qualifying overseas projects	31 March 1985
156E	Export performance incentive for qualifying tourist services	31 March 1985
156F	Export-market development and tourist-promotion incentive	31 March 1985
156G	Export-market development (self-employed taxpayers) incentive	31 March 1985
157	Increased exports to new markets	31 March 1981
158A	Export earnings from qualifying overseas projects	31 March 1980

The reference in the second column of this Schedule to the nature of the deduction is by way of general description only and shall not be construed as limiting or extending the deduction under the section referred to in the first column of this Schedule.”

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The Act is administered in the Inland Revenue Department.

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