

INCOME TAX AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill amends the Income Tax Act 1976 to give effect to the Budget announcements in respect of—

- (a) A new rebate for single income families;
- (b) An expanded young family rebate;
- (c) An adjustment to the existing wife (and husband) rebate.

Clause 1 relates to the Short Title.

Clause 2 relates to the application of the Bill. *Clauses 3 to 8* (rebates) are to apply to income derived in the 1977/78 income year and every subsequent year, *clauses 9, 10, and 12* apply to tax deductions made on or after 1 October 1977, and *clause 11* applies to returns of income made by national superannuitants in respect of the 1977/78 income year and every subsequent year.

Clause 3 inserts a new section 53A in the principal Act to provide for the rebate for single income families.

Subclause (1) is the interpretation provision.

Subclause (2) provides that the taxpayer is to be entitled to the rebate where—

- (a) A qualifying child (as defined) lives as a member of the family with the taxpayer or with the taxpayer and any other person who have the care of the qualifying child; and
- (b) The taxpayer or that 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 that other person; or
 - (ii) Where the incomes are equal, the taxpayer receives or is entitled to receive the family benefit.

Subclause (3) provides that the rebate under this section for any year is to be \$208, reduced by 30 cents for every complete dollar of the excess of assessable income in excess of \$1,040 derived by any other person who also has the care of the qualifying child in that year.

Subclause (4) provides that in no case shall the rebate allowed under this clause exceed the amount allowed in respect of one qualifying child.

Subclause (5) provides that a taxpayer shall not be entitled to more than one rebate under the clause in any year.

Subclause (6) enables the Commissioner to apportion the rebate in appropriate cases.

Subclause (7) empowers the Commissioner to prevent the provision of this clause being used unfairly to avoid tax.

Subclause (8) empowers the Commissioner to consult the Director-General of the Department of Social Welfare.

Subclause (9) provides that the income of any other person who also has the care of the qualifying child is not to include any social welfare benefit (other than national superannuation) or similar overseas benefit.

Clause 4 increases from \$375 to \$520 the maximum amount that a wife can earn before the rebate for a married man is abated. It is now to decrease at the rate of 30 cents for every complete dollar over that amount (instead of 40 cents) until it is eliminated at \$1,040.

Clause 5 increases from \$375 to \$520 the maximum amount that a husband can earn before the rebate for a married woman supporting her husband is abated. It is now to decrease at the rate of 30 cents for every complete dollar over that amount (instead of 40 cents) until it is eliminated at \$1,040.

Clause 6: *Subclause (1)* increases the rebate for young families. Instead of a rebate of \$312 on incomes up to \$5,200 per annum, and diminishing thereafter at 15 cents for each complete dollar over that amount, the rebate is to be \$468 on incomes up to \$7,800 per annum and decreasing thereafter at 10 cents for each complete dollar over that amount.

Subclause (2) provides that the section is to apply where the taxpayer or other person having the care of the qualifying child is entitled to receive the family benefit, in the same manner as it applies where the taxpayer actually receives the family benefit.

Clause 7 is a minor amendment increasing the housekeeper rebate from \$155 to \$156 per annum.

Clause 8 is a consequential amendment following the addition of the new section 53A (*clause 3*).

Clause 9 is a consequential amendment following the increase to the rebates for a married man and for a married woman supporting her husband (*clauses 4 and 5*).

Clause 10 is a consequential amendment for PAYE purposes following the increase in the young family rebate (*clause 6*).

Clause 11 provides that persons whose income is solely from national superannuation are not required to furnish returns of income.

Clause 12 inserts new tax tables in the principal Act consequential upon the changes made by this Bill.

Hon. Mr Templeton

INCOME TAX AMENDMENT

ANALYSIS

Title	
1. Short Title	8. Rebates to be deducted from income tax
2. Application	9. Dependants for purposes of tax codes
3. Rebate for single income families	10. Cessation of young family rebate for purposes of tax code
4. Rebate for married man	11. Interpretation—pay period taxpayer
5. Rebate for married woman supporting husband	12. Basic tax deductions for weekly pay periods and for shearers Schedule
6. Rebate for young families	
7. Rebate in certain cases for house-keeper	

A BILL INTITULED

An Act to amend the Income Tax Act 1976

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

1. Short Title—This Act may be cited as the Income Tax Amendment Act 1977, and shall be read together with and deemed part of the Income Tax Act 1976* (hereinafter referred to as the principal Act).

2. Application—(1) Sections 3 to 8 of this Act shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1977 and in every subsequent year.

*1976, No. 65

No. 60—1

(2) Sections 9, 10, and 12 of this Act shall apply with respect to every tax deduction from payments of salaries and wages for every pay period ending on or after the 1st day of October 1977.

(3) Section 11 of this Act shall apply with respect to the obligation to furnish a return of income in respect of income derived in the income year that commenced on the 1st day of April 1977 and in every subsequent year. 5

3. Rebate for single income families—The principal Act is hereby amended by inserting, after section 53, the following section— 10

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

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

“‘Qualifying child’, in relation to any income year, means any child who is under the age of 10 years or attains the age of 10 years during that income year and in respect of whom there is payable a family benefit. 15

“(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,— 20

“(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 25

“(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— 30

“(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. 35

“(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 \$208: 40

“Provided that where a qualifying child lives as a member of the family with any 2 persons (one of whom is the taxpayer) who have the care of the qualifying child, the rebate shall be diminished by 30 cents for each complete dollar of
5 the excess of the income derived by the other person in his or her own right from all sources during that income year over \$1,040.

“(4) In no case shall the total rebates under this section in respect of any income year exceed the amount allowed under
10 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
15 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
20 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,
25 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
30 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.

35 “(9) For the purposes of this section where a qualifying child lives as a member of the family with any 2 persons (one of whom is the taxpayer) who have the care of the qualifying child, the amount of—

40 “(a) Any monetary benefit (other than national superannuation) payable to or in respect of the other person under Part I of the Social Security Act 1964; and

“ (b) Any income derived by that other person to which section 61 (36) of this Act applies,—
45 shall be deemed not to be income derived by that other person.”

4. Rebate for married man—Section 51 of the principal Act is hereby amended—

- (a) By omitting from subsection (1) the expression “\$155”, and substituting the expression “\$156”:
- (b) By omitting from subsection (1) the expression “40c”, and substituting the expression “30c”:
- (c) By omitting from subsection (1) the expression “\$375”, and substituting the expression “\$520”:
- (d) By omitting from subsection (2) the expression “\$763”, and substituting the expression “\$1,040”.

5. Rebate for married woman supporting husband—Section 52 of the principal Act is hereby amended—

- (a) By omitting from subsection (1) the expression “\$155”, and substituting the expression “\$156”:
- (b) By omitting from subsection (1) the expression “40c”, and substituting the expression “30c”:
- (c) By omitting from subsection (1) the expression “\$375”, and substituting the expression “\$520”:
- (d) By omitting from subsection (2) the expression “\$763”, and substituting the expression “\$1,040”.

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

- (a) By omitting from subsection (2) the expression “\$312”, and substituting the expression “\$468”:
- (b) By omitting from subsection (2) the expression “15c”, and substituting the expression “10c”:
- (c) By omitting from subsection (2) the expression “\$5,200”, and substituting the expression “\$7,800”.

(2) Section 53 (4) of the principal Act is hereby amended by inserting, after the word “receives” in paragraph (b) and paragraph (c) (ii), in each case the words “or is entitled to receive”.

7. Rebate in certain cases for housekeeper—Section 54 (2)

(b) of the principal Act is hereby amended by omitting the expression “\$155”, and substituting the expression “\$156”.

8. Rebates to be deducted from income tax—Section 57 (2) of the principal Act is hereby amended by inserting, after paragraph (i), the following paragraph:

“(ia) Section 53A:”.

9. Dependants for purposes of tax codes—Section 345 of the principal Act is hereby amended—

- 5 (a) By omitting from subsection (2) and subsection (3) the expression “\$375”, and substituting in each case the expression “\$520”;
- (b) By omitting from subsection (4) and subsection (5) the expression “\$388”, and substituting in each case the expression “\$390”.

10 **10. Cessation of young family rebate for purpose of tax code**—Section 346 of the principal Act is hereby amended by omitting the expression “\$7,280”, and substituting the expression “\$12,480”.

15 **11. Interpretation—pay period taxpayer**—Section 356 (1) of the principal Act is hereby amended by repealing paragraph (a), and substituting the following paragraph:

“(a) Either—

20 “(i) The employee, not being an employee to whom subparagraph (ii) of this paragraph applies, did not derive any income except income from employment not exceeding \$2,600; or

“(ii) The employee’s only assessable income is national superannuation payable under Part I of the Social Security Act 1964; and”.

25 **12. Basic tax deductions for weekly pay periods and for shearers**—(1) The Second Schedule to the principal Act is hereby amended by repealing Appendix A, and substituting the new Appendix A set out in the Schedule to this Act.

30 (2) The Second Schedule to the principal Act is hereby further amended by repealing subclauses (4) and (5) of clause 7, and substituting the following subclauses:

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

35 “(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 \$30 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: 5
- “(c) Where the daily payment exceeds \$30, but does not exceed \$48, 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 10c for each complete dollar of the excess of the daily payment over \$30: 10
- “(d) Where the daily payment exceeds \$48, an amount equal to the sum of—
- “(i) \$8.73: 15
- “(ii) 23c for each \$1 of so much of the payment as exceeds \$48.
- “(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— 20
- “(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: 25
- “(b) Where the daily payment exceeds \$8, but does not exceed \$30, 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: 30
- “(c) Where the daily payment exceeds \$30, but does not exceed \$48, 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 10c for each complete dollar of the excess of the daily payment over \$30: 35
- “(d) Where the daily payment exceeds \$48, an amount equal to the sum of—
- “(i) \$9.44:
- “(ii) 23c for each \$1 of so much of the payment as exceeds \$48.” 40

SCHEDULE

NEW APPENDIX A TO SECOND SCHEDULE TO INCOME TAX ACT 1976

"APPENDIX A

Tax Deductions from Payments for Weekly Pay Periods

*EARNINGS	TAX TO BE DEDUCTED AT CODE				*EARNINGS	TAX TO BE DEDUCTED AT CODE				*EARNINGS	TAX TO BE DEDUCTED AT CODE			
	\$	S	S+F	M		M+F	\$	S	S+F		M	M+F	\$	S
.50	.00	.00	.00	.00	25.50	2.11	.00	.00	.00	50.50	7.30	.00	4.30	.00
1.00	.00	.00	.00	.00	26.00	2.21	.00	.00	.00	51.00	7.41	.00	4.41	.00
1.50	.00	.00	.00	.00	26.50	2.31	.00	.00	.00	51.50	7.53	.00	4.53	.00
2.00	.00	.00	.00	.00	27.00	2.41	.00	.00	.00	52.00	7.65	.00	4.65	.00
2.50	.00	.00	.00	.00	27.50	2.51	.00	.00	.00	52.50	7.77	.00	4.77	.00
3.00	.00	.00	.00	.00	28.00	2.61	.00	.00	.00	53.00	7.88	.00	4.88	.00
3.50	.00	.00	.00	.00	28.50	2.71	.00	.00	.00	53.50	8.00	.00	5.00	.00
4.00	.00	.00	.00	.00	29.00	2.81	.00	.00	.00	54.00	8.12	.00	5.12	.00
4.50	.00	.00	.00	.00	29.50	2.91	.00	.00	.00	54.50	8.24	.00	5.24	.00
5.00	.00	.00	.00	.00	30.00	3.01	.00	.01	.00	55.00	8.35	.00	5.35	.00
5.50	.00	.00	.00	.00	30.50	3.11	.00	.11	.00	55.50	8.47	.00	5.47	.00
6.00	.00	.00	.00	.00	31.00	3.21	.00	.21	.00	56.00	8.59	.00	5.59	.00
6.50	.00	.00	.00	.00	31.50	3.31	.00	.31	.00	56.50	8.71	.00	5.71	.00
7.00	.00	.00	.00	.00	32.00	3.41	.00	.41	.00	57.00	8.82	.00	5.82	.00
7.50	.00	.00	.00	.00	32.50	3.51	.00	.51	.00	57.50	8.94	.00	5.94	.00
8.00	.00	.00	.00	.00	33.00	3.61	.00	.61	.00	58.00	9.07	.07	6.07	.00
8.50	.00	.00	.00	.00	33.50	3.71	.00	.71	.00	58.50	9.20	.20	6.20	.00
9.00	.00	.00	.00	.00	34.00	3.81	.00	.81	.00	59.00	9.33	.33	6.33	.00
9.50	.00	.00	.00	.00	34.50	3.91	.00	.91	.00	59.50	9.46	.46	6.46	.00
10.00	.00	.00	.00	.00	35.00	4.01	.00	1.01	.00	60.00	9.59	.59	6.59	.00
10.50	.00	.00	.00	.00	35.50	4.11	.00	1.11	.00	60.50	9.72	.72	6.72	.00
11.00	.00	.00	.00	.00	36.00	4.21	.00	1.21	.00	61.00	9.85	.85	6.85	.00
11.50	.00	.00	.00	.00	36.50	4.31	.00	1.31	.00	61.50	9.98	.98	6.98	.00
12.00	.00	.00	.00	.00	37.00	4.41	.00	1.41	.00	62.00	10.11	1.11	7.11	.00
12.50	.00	.00	.00	.00	37.50	4.51	.00	1.51	.00	62.50	10.24	1.24	7.24	.00
13.00	.00	.00	.00	.00	38.00	4.61	.00	1.61	.00	63.00	10.37	1.37	7.37	.00
13.50	.00	.00	.00	.00	38.50	4.71	.00	1.71	.00	63.50	10.50	1.50	7.50	.00
14.00	.00	.00	.00	.00	39.00	4.82	.00	1.82	.00	64.00	10.63	1.63	7.63	.00
14.50	.00	.00	.00	.00	39.50	4.92	.00	1.92	.00	64.50	10.76	1.76	7.76	.00
15.00	.01	.00	.00	.00	40.00	5.03	.00	2.03	.00	65.00	10.89	1.89	7.89	.00
15.50	.11	.00	.00	.00	40.50	5.13	.00	2.13	.00	65.50	11.02	2.02	8.02	.00
16.00	.21	.00	.00	.00	41.00	5.24	.00	2.24	.00	66.00	11.15	2.15	8.15	.00
16.50	.31	.00	.00	.00	41.50	5.34	.00	2.34	.00	66.50	11.28	2.28	8.28	.00
17.00	.41	.00	.00	.00	42.00	5.45	.00	2.45	.00	67.00	11.41	2.41	8.41	.00
17.50	.51	.00	.00	.00	42.50	5.55	.00	2.55	.00	67.50	11.54	2.54	8.54	.00
18.00	.61	.00	.00	.00	43.00	5.66	.00	2.66	.00	68.00	11.68	2.68	8.68	.00
18.50	.71	.00	.00	.00	43.50	5.76	.00	2.76	.00	68.50	11.83	2.83	8.83	.00
19.00	.81	.00	.00	.00	44.00	5.87	.00	2.87	.00	69.00	11.97	2.97	8.97	.00
19.50	.91	.00	.00	.00	44.50	5.97	.00	2.97	.00	69.50	12.11	3.11	9.11	.11
20.00	1.01	.00	.00	.00	45.00	6.08	.00	3.08	.00	70.00	12.25	3.25	9.25	.25
20.50	1.11	.00	.00	.00	45.50	6.18	.00	3.18	.00	70.50	12.40	3.40	9.40	.40
21.00	1.21	.00	.00	.00	46.00	6.29	.00	3.29	.00	71.00	12.54	3.54	9.54	.54
21.50	1.31	.00	.00	.00	46.50	6.39	.00	3.39	.00	71.50	12.68	3.68	9.68	.68
22.00	1.41	.00	.00	.00	47.00	6.50	.00	3.50	.00	72.00	12.82	3.82	9.82	.82
22.50	1.51	.00	.00	.00	47.50	6.60	.00	3.60	.00	72.50	12.97	3.97	9.97	.97
23.00	1.61	.00	.00	.00	48.00	6.71	.00	3.71	.00	73.00	13.11	4.11	10.11	1.11
23.50	1.71	.00	.00	.00	48.50	6.83	.00	3.83	.00	73.50	13.25	4.25	10.25	1.25
24.00	1.81	.00	.00	.00	49.00	6.94	.00	3.94	.00	74.00	13.39	4.39	10.39	1.39
24.50	1.91	.00	.00	.00	49.50	7.06	.00	4.06	.00	74.50	13.54	4.54	10.54	1.54
25.00	2.01	.00	.00	.00	50.00	7.18	.00	4.18	.00	75.00	13.68	4.68	10.68	1.68

*INCLUDE VALUE OF ALLOWANCES (e.g. board and lodging) and DEDUCT current superannuation contributions.

Income Tax Amendment

SCHEDULE—continued

NEW APPENDIX A TO SECOND SCHEDULE TO INCOME TAX ACT 1976—
continued

“APPENDIX A—continued

Tax Deductions from Payments for Weekly Pay Periods—continued

* EARNINGS	TAX TO BE DEDUCTED AT CODE				* EARNINGS	TAX TO BE DEDUCTED AT CODE				* EARNINGS	TAX TO BE DEDUCTED AT CODE			
	S	S+F	M	M+F		S	S+F	M	M+F		S	S+F	M	M+F
\$ 75.50	13.82	4.82	10.82	1.82	100.50	22.01	13.01	19.01	10.01	131.00	34.55	25.55	31.55	22.55
76.00	13.96	4.96	10.96	1.96	101.00	22.20	13.20	19.20	10.20	132.00	35.01	26.01	32.01	23.01
76.50	14.11	5.11	11.11	2.11	101.50	22.38	13.38	19.38	10.38	133.00	35.46	26.46	32.46	23.46
77.00	14.25	5.25	11.25	2.25	102.00	22.56	13.56	19.56	10.56	134.00	35.92	26.92	32.92	23.92
77.50	14.40	5.40	11.40	2.40	102.50	22.74	13.74	19.74	10.74	135.00	36.37	27.37	33.37	24.37
78.00	14.56	5.56	11.56	2.56	103.00	22.93	13.93	19.93	10.93	136.00	36.83	27.83	33.83	24.83
78.50	14.71	5.71	11.71	2.71	103.50	23.11	14.11	20.11	11.11	137.00	37.28	28.28	34.28	25.28
79.00	14.87	5.87	11.87	2.87	104.00	23.29	14.29	20.29	11.29	138.00	37.74	28.74	34.74	25.74
79.50	15.02	6.02	12.02	3.02	104.50	23.47	14.47	20.47	11.47	139.00	38.19	29.19	35.19	26.19
80.00	15.18	6.18	12.18	3.18	105.00	23.66	14.66	20.66	11.66	140.00	38.65	29.65	35.65	26.65
80.50	15.33	6.33	12.33	3.33	105.50	23.84	14.84	20.84	11.84	141.00	39.10	30.10	36.10	27.10
81.00	15.49	6.49	12.49	3.49	106.00	24.03	15.03	21.03	12.03	142.00	39.56	30.56	36.56	27.56
81.50	15.64	6.64	12.64	3.64	106.50	24.23	15.23	21.23	12.23	143.00	40.01	31.01	37.01	28.01
82.00	15.80	6.80	12.80	3.80	107.00	24.42	15.42	21.42	12.42	144.00	40.47	31.47	37.47	28.47
82.50	15.95	6.95	12.95	3.95	107.50	24.62	15.62	21.62	12.62	145.00	40.92	31.92	37.92	28.92
83.00	16.11	7.11	13.11	4.11	108.00	24.82	15.82	21.82	12.82	146.00	41.38	32.38	38.38	29.38
83.50	16.26	7.26	13.26	4.26	108.50	25.02	16.02	22.02	13.02	147.00	41.83	32.83	38.83	29.83
84.00	16.42	7.42	13.42	4.42	109.00	25.21	16.21	22.21	13.21	148.00	42.29	33.29	39.29	30.29
84.50	16.57	7.57	13.57	4.57	109.50	25.41	16.41	22.41	13.41	149.00	42.74	33.74	39.74	30.74
85.00	16.73	7.73	13.73	4.73	110.00	25.61	16.61	22.61	13.61	150.00	43.20	34.20	40.20	31.20
85.50	16.88	7.88	13.88	4.88	110.50	25.81	16.81	22.81	13.81	151.00	43.65	34.75	40.65	31.75
86.00	17.04	8.04	14.04	5.04	111.00	26.00	17.00	23.00	14.00	152.00	44.11	35.31	41.11	32.31
86.50	17.19	8.19	14.19	5.19	111.50	26.20	17.20	23.20	14.20	153.00	44.56	35.86	41.56	32.86
87.00	17.36	8.36	14.36	5.36	112.00	26.40	17.40	23.40	14.40	154.00	45.02	36.42	42.02	33.42
87.50	17.53	8.53	14.53	5.53	112.50	26.60	17.60	23.60	14.60	155.00	45.50	37.00	42.50	34.00
88.00	17.70	8.70	14.70	5.70	113.00	26.79	17.79	23.79	14.79	156.00	45.98	37.58	42.98	34.58
88.50	17.86	8.86	14.86	5.86	113.50	26.99	17.99	23.99	14.99	157.00	46.46	38.16	43.46	35.16
89.00	18.03	9.03	15.03	6.03	114.00	27.19	18.19	24.19	15.19	158.00	46.94	38.74	43.94	35.74
89.50	18.20	9.20	15.20	6.20	114.50	27.39	18.39	24.39	15.39	159.00	47.42	39.32	44.42	36.32
90.00	18.37	9.37	15.37	6.37	115.00	27.58	18.58	24.58	15.58	160.00	47.90	39.90	44.90	36.90
90.50	18.53	9.53	15.53	6.53	115.50	27.78	18.78	24.78	15.78	161.00	48.38	40.48	45.38	37.48
91.00	18.70	9.70	15.70	6.70	116.00	28.00	19.00	25.00	16.00	162.00	48.86	41.06	45.86	38.06
91.50	18.87	9.87	15.87	6.87	116.50	28.21	19.21	25.21	16.21	163.00	49.34	41.64	46.34	38.64
92.00	19.04	10.04	16.04	7.04	117.00	28.42	19.42	25.42	16.42	164.00	49.82	42.22	46.82	39.22
92.50	19.20	10.20	16.20	7.20	117.50	28.63	19.63	25.63	16.63	165.00	50.30	42.80	47.30	39.80
93.00	19.37	10.37	16.37	7.37	118.00	28.85	19.85	25.85	16.85	166.00	50.78	43.38	47.78	40.38
93.50	19.54	10.54	16.54	7.54	118.50	29.06	20.06	26.06	17.06	167.00	51.26	43.96	48.26	40.96
94.00	19.71	10.71	16.71	7.71	119.00	29.27	20.27	26.27	17.27	168.00	51.74	44.54	48.74	41.54
94.50	19.87	10.87	16.87	7.87	119.50	29.48	20.48	26.48	17.48	169.00	52.22	45.12	49.22	42.12
95.00	20.04	11.04	17.04	8.04	120.00	29.70	20.70	26.70	17.70	170.00	52.70	45.70	49.70	42.70
95.50	20.21	11.21	17.21	8.21	121.00	30.12	21.12	27.12	18.12	171.00	53.18	46.28	50.18	43.28
96.00	20.38	11.38	17.38	8.38	122.00	30.55	21.55	27.55	18.55	172.00	53.66	46.86	50.66	43.86
96.50	20.55	11.55	17.55	8.55	123.00	30.97	21.97	27.97	18.97	173.00	54.14	47.44	51.14	44.44
97.00	20.74	11.74	17.74	8.74	124.00	31.40	22.40	28.40	19.40	174.00	54.62	48.02	51.62	45.02
97.50	20.92	11.92	17.92	8.92	125.00	31.82	22.82	28.82	19.82	175.00	55.10	48.60	52.10	45.60
98.00	21.10	12.10	18.10	9.10	126.00	32.25	23.25	29.25	20.25	176.00	55.58	49.18	52.58	46.18
98.50	21.28	12.28	18.28	9.28	127.00	32.73	23.73	29.73	20.73	177.00	56.06	49.76	53.06	46.76
99.00	21.47	12.47	18.47	9.47	128.00	33.19	24.19	30.19	21.19	178.00	56.54	50.34	53.54	47.34
99.50	21.65	12.65	18.65	9.65	129.00	33.64	24.64	30.64	21.64	179.00	57.02	50.92	54.02	47.92
100.00	21.83	12.83	18.83	9.83	130.00	34.10	25.10	31.10	22.10	180.00	57.50	51.50	54.50	48.50

*INCLUDE VALUE OF ALLOWANCES (e.g. board and lodging) and DEDUCT current superannuation contributions.

Income Tax Amendment

SCHEDULE—continued

NEW APPENDIX A TO SECOND SCHEDULE TO INCOME TAX ACT 1976—
continued

“APPENDIX A—continued

Tax Deductions from Payments for Weekly Pay Periods—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE				*EARNINGS	TAX TO BE DEDUCTED AT CODE				*EARNINGS	TAX TO BE DEDUCTED AT CODE			
	S	S+F	M	M+F		S	S+F	M	M+F		S	S+F	M	M+F
181.00	57.98	52.08	54.98	49.08	231.00	82.37	81.47	79.37	78.47	281.00	107.49	107.49	104.49	104.49
182.00	58.46	52.66	55.46	49.66	232.00	82.87	82.07	79.87	79.07	282.00	108.00	108.00	105.00	105.00
183.00	58.94	53.24	55.94	50.24	233.00	83.37	82.67	80.37	79.67	283.00	108.51	108.51	105.51	105.51
184.00	59.42	53.82	56.42	50.82	234.00	83.87	83.27	80.87	80.27	284.00	109.02	109.02	106.02	106.02
185.00	59.90	54.40	56.90	51.40	235.00	84.37	83.87	81.37	80.87	285.00	109.53	109.53	106.53	106.53
186.00	60.38	54.98	57.38	51.98	236.00	84.87	84.47	81.87	81.47	286.00	110.04	110.04	107.04	107.04
187.00	60.86	55.56	57.86	52.56	237.00	85.37	85.07	82.37	82.07	287.00	110.55	110.55	107.55	107.55
188.00	61.34	56.14	58.34	53.14	238.00	85.87	85.67	82.87	82.67	288.00	111.06	111.06	108.06	108.06
189.00	61.82	56.72	58.82	53.72	239.00	86.37	86.27	83.37	83.27	289.00	111.57	111.57	108.57	108.57
190.00	62.30	57.30	59.30	54.30	240.00	86.87	86.87	83.87	83.87	290.00	112.08	112.08	109.08	109.08
191.00	62.78	57.88	59.78	54.88	241.00	87.37	87.37	84.37	84.37	291.00	112.59	112.59	109.59	109.59
192.00	63.26	58.46	60.26	55.46	242.00	87.87	87.87	84.87	84.87	292.00	113.10	113.10	110.10	110.10
193.00	63.75	59.05	60.75	56.05	243.00	88.37	88.37	85.37	85.37	293.00	113.61	113.61	110.61	110.61
194.00	64.24	59.64	61.24	56.64	244.00	88.87	88.87	85.87	85.87	294.00	114.12	114.12	111.12	111.12
195.00	64.73	60.23	61.73	57.23	245.00	89.37	89.37	86.37	86.37	295.00	114.63	114.63	111.63	111.63
196.00	65.22	60.82	62.22	57.82	246.00	89.87	89.87	86.87	86.87	296.00	115.14	115.14	112.14	112.14
197.00	65.71	61.41	62.71	58.41	247.00	90.37	90.37	87.37	87.37	297.00	115.65	115.65	112.65	112.65
198.00	66.20	62.00	63.20	59.00	248.00	90.87	90.87	87.87	87.87	298.00	116.16	116.16	113.16	113.16
199.00	66.69	62.59	63.69	59.59	249.00	91.37	91.37	88.37	88.37	299.00	116.67	116.67	113.67	113.67
200.00	67.18	63.18	64.18	60.18	250.00	91.87	91.87	88.87	88.87	300.00	117.18	117.18	114.18	114.18
201.00	67.67	63.77	64.67	60.77	251.00	92.37	92.37	89.37	89.37	301.00	117.69	117.69	114.69	114.69
202.00	68.16	64.36	65.16	61.36	252.00	92.87	92.87	89.87	89.87	302.00	118.20	118.20	115.20	115.20
203.00	68.65	64.95	65.65	61.95	253.00	93.37	93.37	90.37	90.37	303.00	118.71	118.71	115.71	115.71
204.00	69.14	65.54	66.14	62.54	254.00	93.87	93.87	90.87	90.87	304.00	119.22	119.22	116.22	116.22
205.00	69.63	66.13	66.63	63.13	255.00	94.37	94.37	91.37	91.37	305.00	119.73	119.73	116.73	116.73
206.00	70.12	66.72	67.12	63.72	256.00	94.87	94.87	91.87	91.87	306.00	120.24	120.24	117.24	117.24
207.00	70.61	67.31	67.61	64.31	257.00	95.37	95.37	92.37	92.37	307.00	120.75	120.75	117.75	117.75
208.00	71.10	67.90	68.10	64.90	258.00	95.87	95.87	92.87	92.87	308.00	121.26	121.26	118.26	118.26
209.00	71.59	68.49	68.59	65.49	259.00	96.37	96.37	93.37	93.37	309.00	121.77	121.77	118.77	118.77
210.00	72.08	69.08	69.08	66.08	260.00	96.87	96.87	93.87	93.87	310.00	122.28	122.28	119.28	119.28
211.00	72.57	69.67	69.57	66.67	261.00	97.37	97.37	94.37	94.37	311.00	122.82	122.82	119.82	119.82
212.00	73.06	70.26	70.06	67.26	262.00	97.87	97.87	94.87	94.87	312.00	123.34	123.34	120.34	120.34
213.00	73.55	70.85	70.55	67.85	263.00	98.37	98.37	95.37	95.37	313.00	123.86	123.86	120.86	120.86
214.00	74.04	71.44	71.04	68.44	264.00	98.87	98.87	95.87	95.87	314.00	124.38	124.38	121.38	121.38
215.00	74.53	72.03	71.53	69.03	265.00	99.37	99.37	96.37	96.37	315.00	124.90	124.90	121.90	121.90
216.00	75.02	72.62	72.02	69.62	266.00	99.87	99.87	96.87	96.87	316.00	125.42	125.42	122.42	122.42
217.00	75.51	73.21	72.51	70.21	267.00	100.37	100.37	97.37	97.37	317.00	125.94	125.94	122.94	122.94
218.00	76.00	73.80	73.00	70.80	268.00	100.87	100.87	97.87	97.87	318.00	126.46	126.46	123.46	123.46
219.00	76.49	74.39	73.49	71.39	269.00	101.37	101.37	98.37	98.37	319.00	126.98	126.98	123.98	123.98
220.00	76.98	74.98	73.98	71.98	270.00	101.88	101.88	98.88	98.88	320.00	127.50	127.50	124.50	124.50
221.00	77.47	75.57	74.47	72.57	271.00	102.39	102.39	99.39	99.39	321.00	128.02	128.02	125.02	125.02
222.00	77.96	76.16	74.96	73.16	272.00	102.90	102.90	99.90	99.90	322.00	128.54	128.54	125.54	125.54
223.00	78.45	76.75	75.45	73.75	273.00	103.41	103.41	100.41	100.41	323.00	129.06	129.06	126.06	126.06
224.00	78.94	77.34	75.94	74.34	274.00	103.92	103.92	100.92	100.92	324.00	129.58	129.58	126.58	126.58
225.00	79.43	77.93	76.43	74.93	275.00	104.43	104.43	101.43	101.43	325.00	130.10	130.10	127.10	127.10
226.00	79.92	78.52	76.92	75.52	276.00	104.94	104.94	101.94	101.94	326.00	130.62	130.62	127.62	127.62
227.00	80.41	79.11	77.41	76.11	277.00	105.45	105.45	102.45	102.45	327.00	131.14	131.14	128.14	128.14
228.00	80.90	79.70	77.90	76.70	278.00	105.96	105.96	102.96	102.96	328.00	131.66	131.66	128.66	128.66
229.00	81.39	80.29	78.39	77.29	279.00	106.47	106.47	103.47	103.47	329.00	132.18	132.18	129.18	129.18
230.00	81.88	80.88	78.88	77.88	280.00	106.98	106.98	103.98	103.98	330.00	132.70	132.70	129.70	129.70

*INCLUDE VALUE OF ALLOWANCES (e.g. board and lodging) and DEDUCT current superannuation contributions.

SCHEDULE—continued

NEW APPENDIX A TO SECOND SCHEDULE TO INCOME TAX ACT 1976—
continued

“APPENDIX A—continued

Tax Deductions from Payments for Weekly Pay Periods—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE				*EARNINGS	TAX TO BE DEDUCTED AT CODE				*EARNINGS	TAX TO BE DEDUCTED AT CODE			
	S	S+F	M	M+F		S	S+F	M	M+F		S	S+F	M	M+F
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
331.00	133.22	133.22	130.22	130.22	361.00	159.92	159.92	156.92	156.92	431.00	186.55	186.55	185.55	185.55
332.00	133.74	133.74	130.74	130.74	362.00	160.46	160.46	157.46	157.46	432.00	189.15	189.15	188.15	188.15
333.00	134.26	134.26	131.26	131.26	363.00	161.00	161.00	158.00	158.00	433.00	189.75	189.75	188.75	188.75
334.00	134.78	134.78	131.78	131.78	364.00	161.54	161.54	158.54	158.54	434.00	190.35	190.35	189.35	189.35
335.00	135.30	135.30	132.30	132.30	365.00	162.09	162.09	159.09	159.09	435.00	190.95	190.95	189.95	189.95
336.00	135.82	135.82	132.82	132.82	366.00	162.66	162.66	159.66	159.66	436.00	191.55	191.55	190.55	190.55
337.00	136.34	136.34	133.34	133.34	367.00	163.23	163.23	160.23	160.23	437.00	192.15	192.15	191.15	191.15
338.00	136.86	136.86	133.86	133.86	368.00	163.80	163.80	160.80	160.80	438.00	192.75	192.75	191.75	191.75
339.00	137.38	137.38	134.38	134.38	369.00	164.37	164.37	161.37	161.37	439.00	193.35	193.35	192.35	192.35
340.00	137.90	137.90	134.90	134.90	370.00	164.94	164.94	161.94	161.94	440.00	193.95	193.95	192.95	192.95
341.00	138.42	138.42	135.42	135.42	371.00	165.51	165.51	162.51	162.51	441.00	194.55	194.55	193.55	193.55
342.00	138.94	138.94	135.94	135.94	372.00	166.08	166.08	163.08	163.08	442.00	195.15	195.15	194.15	194.15
343.00	139.46	139.46	136.46	136.46	373.00	166.65	166.65	163.65	163.65	443.00	195.75	195.75	194.75	194.75
344.00	139.98	139.98	136.98	136.98	374.00	167.22	167.22	164.22	164.22	444.00	196.35	196.35	195.35	195.35
345.00	140.50	140.50	137.50	137.50	375.00	167.79	167.79	164.79	164.79	445.00	196.95	196.95	195.95	195.95
346.00	141.02	141.02	138.02	138.02	376.00	168.36	168.36	165.36	165.36	446.00	197.55	197.55	196.55	196.55
347.00	141.54	141.54	138.54	138.54	377.00	168.93	168.93	165.93	165.93	447.00	198.15	198.15	197.15	197.15
348.00	142.10	142.10	139.10	139.10	378.00	169.50	169.50	166.50	166.50	448.00	198.75	198.75	197.75	197.75
349.00	142.64	142.64	139.64	139.64	379.00	170.07	170.07	167.07	167.07	449.00	199.35	199.35	198.35	198.35
350.00	143.18	143.18	140.18	140.18	400.00	170.64	170.64	167.64	167.64	450.00	199.95	199.95	198.95	198.95
351.00	143.72	143.72	140.72	140.72	401.00	171.21	171.21	168.21	168.21	451.00	200.55	200.55	199.55	199.55
352.00	144.26	144.26	141.26	141.26	402.00	171.78	171.78	168.78	168.78	452.00	201.15	201.15	200.15	200.15
353.00	144.80	144.80	141.80	141.80	403.00	172.35	172.35	169.35	169.35	453.00	201.75	201.75	200.75	200.75
354.00	145.34	145.34	142.34	142.34	404.00	172.92	172.92	169.92	169.92	454.00	202.35	202.35	201.35	201.35
355.00	145.88	145.88	142.88	142.88	405.00	173.49	173.49	170.49	170.49	455.00	202.95	202.95	201.95	201.95
356.00	146.42	146.42	143.42	143.42	406.00	174.06	174.06	171.06	171.06	456.00	203.55	203.55	202.55	202.55
357.00	146.96	146.96	143.96	143.96	407.00	174.63	174.63	171.63	171.63	457.00	204.15	204.15	203.15	203.15
358.00	147.50	147.50	144.50	144.50	408.00	175.20	175.20	172.20	172.20	458.00	204.75	204.75	203.75	203.75
359.00	148.04	148.04	145.04	145.04	409.00	175.77	175.77	172.77	172.77	459.00	205.35	205.35	204.35	204.35
360.00	148.58	148.58	145.58	145.58	410.00	176.34	176.34	173.34	173.34	460.00	205.95	205.95	204.95	204.95
361.00	149.12	149.12	146.12	146.12	411.00	176.91	176.91	173.91	173.91	461.00	206.55	206.55	205.55	205.55
362.00	149.66	149.66	146.66	146.66	412.00	177.48	177.48	174.48	174.48	462.00	207.15	207.15	206.15	206.15
363.00	150.20	150.20	147.20	147.20	413.00	178.05	178.05	175.05	175.05	463.00	207.75	207.75	206.75	206.75
364.00	150.74	150.74	147.74	147.74	414.00	178.62	178.62	175.62	175.62	464.00	208.35	208.35	207.35	207.35
365.00	151.28	151.28	148.28	148.28	415.00	179.19	179.19	176.19	176.19	465.00	208.95	208.95	207.95	207.95
366.00	151.82	151.82	148.82	148.82	416.00	179.76	179.76	176.76	176.76	466.00	209.55	209.55	208.55	208.55
367.00	152.36	152.36	149.36	149.36	417.00	180.33	180.33	177.33	177.33	467.00	210.15	210.15	209.15	209.15
368.00	152.90	152.90	149.90	149.90	418.00	180.90	180.90	177.90	177.90	468.00	210.75	210.75	209.75	209.75
369.00	153.44	153.44	150.44	150.44	419.00	181.47	181.47	178.47	178.47	469.00	211.35	211.35	210.35	210.35
370.00	153.98	153.98	150.98	150.98	420.00	182.04	182.04	179.04	179.04	470.00	211.95	211.95	210.95	210.95
371.00	154.52	154.52	151.52	151.52	421.00	182.61	182.61	179.61	179.61	471.00	212.55	212.55	211.55	211.55
372.00	155.06	155.06	152.06	152.06	422.00	183.18	183.18	180.18	180.18	472.00	213.15	213.15	212.15	212.15
373.00	155.60	155.60	152.60	152.60	423.00	183.75	183.75	180.75	180.75	473.00	213.75	213.75	212.75	212.75
374.00	156.14	156.14	153.14	153.14	424.00	184.35	184.35	181.35	181.35	474.00	214.35	214.35	213.35	213.35
375.00	156.68	156.68	153.68	153.68	425.00	184.95	184.95	181.95	181.95	475.00	214.95	214.95	213.95	213.95
376.00	157.22	157.22	154.22	154.22	426.00	185.55	185.55	182.55	182.55	476.00	215.55	215.55	214.55	214.55
377.00	157.76	157.76	154.76	154.76	427.00	186.15	186.15	183.15	183.15	477.00	216.15	216.15	215.15	215.15
378.00	158.30	158.30	155.30	155.30	428.00	186.75	186.75	183.75	183.75	478.00	216.75	216.75	215.75	215.75
379.00	158.84	158.84	155.84	155.84	429.00	187.35	187.35	184.35	184.35	479.00	217.35	217.35	216.35	216.35
380.00	159.38	159.38	156.38	156.38	430.00	187.95	187.95	184.95	184.95	480.00	217.95	217.95	216.95	216.95

*INCLUDE VALUE OF ALLOWANCES (e.g. board and lodging) and DEDUCT current superannuation contributions.