

INCOME TAX AMENDMENT BILL

EXPLANATORY NOTE

THIS Bill amends the Income Tax Act 1976.

Clause 1 relates to the Short Title.

Clause 2 provides that, except where otherwise stated, this Bill is to apply with respect to the tax on income derived in the 1981/82 income year and subsequent years.

Clause 3: Subclauses (1) and (2) provide that investment society dividends include all benefits received by any member of, or shareholder in, any building society in respect of the disposition of his shares to the building society in excess of the amount paid up on those shares.

Subclauses (3) and (4) make it clear that, for the purpose of income tax in relation to exploration and exploitation, New Zealand includes the water and air space above the continental shelf, as well as the continental shelf itself.

Clause 4 gives effect to the Budget announcement of a rebate of tax of 50 percent of interest paid on first home mortgages, with a maximum rebate of \$1,000 per annum.

Subclause (1) inserts a new section 48B in the principal Act.

Subsection (1) of this section is the interpretation provision.

Subsection (2) provides that the section is to apply to every taxpayer (other than an absentee) who during any income year is an owner-occupier of a first home, and the rebate is to be the lesser of \$1,000 or 50 percent of the qualifying interest paid.

Where the first home was acquired on or after 1 April 1981, the amount of the rebate allowed in respect of the income year in which the fifth anniversary of the date of acquisition of the first home occurs is not to exceed \$1,000 less any rebate allowed in respect of the income year in which that first home was acquired.

Subsection (3) provides that where the taxpayer and the spouse of the taxpayer are together the owner-occupiers, the rebate shall be allowed only to whichever of them derived the greater amount of income.

Subsection (4) provides that in the case of other joint owner-occupiers where the rebate allowable would otherwise exceed \$1,000 in respect of the same owner-occupier home, the rebate is to be restricted to \$1,000 and apportioned by the Commissioner in such manner as he considers fair and equitable.

Subsection (5) provides that the amount of interest to which the rebate is to apply is the amount of qualifying interest paid by the taxpayer—

- (a) In the income year in which the date of acquisition of the first home occurs:
- (b) In the income year in which the first, second, third, and fourth anniversary of that date of acquisition occurs:
- (c) In the income year in which the fifth anniversary of that date of acquisition occurs up to the day before that fifth anniversary.

Subsection (6) provides that no rebate is to be allowed unless the taxpayer produces such evidence as the Commissioner considers necessary.

Subsection (7) provides that the section is to apply where the date of acquisition was on or after 1 April 1976.

Subclause (2) makes a consequential amendment.

Clause 5 increases from \$2,000 to \$3,000 the maximum amount of annual deposit in a special home ownership savings account that qualifies for a tax rebate of 45 cents for each complete dollar deposited with effect from 1 January 1982.

Clause 6 gives effect to the Budget announcement that the point at which the young family rebate begins to abate is to be raised from \$12,100 to \$13,700 a year.

Clause 7 gives effect to the Budget announcement to raise the point at which the low income family rebate begins to abate from \$8,200 to \$9,800 a year.

Clause 8 gives effect to the Budget announcement that the minimum amount of charitable donations by individuals that qualify for the income tax rebate is to be raised from \$2 to \$5 for the 1982–1983 income year and succeeding income years.

Clause 9: Subclause (1) in effect repeals that part of the definition of the expression “farm vendor mortgage” which relates to the mortgage being guaranteed by the Rural Banking and Finance Corporation of New Zealand.

Subclause (2): Section 61 (38) of the principal Act provides a tax exemption for income derived by persons who are not resident in New Zealand from personal (including professional) services or from maintenance, allowances, and scholarships if the income is derived in respect of providing professional advice or teaching or receiving education or training.

Section 241 (1B) provides that 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.

This amendment provides that section 241 (1B) is not to apply in relation to exemptions under section 61 (38) of the principal Act.

Clause 10 increases from \$120 to \$300 the maximum amount of exempt income derived from any gratuity paid under the Defence Act 1971 on completion of a specified period of service as a member of the territorial services.

Clause 11 rewrites the exemption from tax for social security benefits, other than national superannuation and unemployment benefits by omitting references to the Consolidated Account, and substituting references to Part I of the Social Security Act 1964.

Clause 12 transfers the provisions relating to the taxation of building society ballot prizes from the Building Societies Act 1965 to the Income Tax Act 1976.

Clause 13 amends section 105 of the principal Act, which deals with the standard deduction for expenditure or loss incurred in production of income from employment.

The amendments made by this clause—

- (a) Make it clear that the deduction in respect of that expenditure or loss is made under section 104 of the principal Act in accordance with the provisions of section 105 and not under section 105 itself;
- (b) Provide that any amount received in relation to that expenditure or loss is deducted before the limits specified in the Fourth Schedule to the principal Act are imposed. At present the limits are imposed before any such amounts are deducted.

Clause 14: Subclauses (1) and (2) exclude from the provisions of section 110 of the principal Act, which restricts depreciation allowances on motorcars used in business, rental vehicles (as defined).

Subclause (3) gives effect to the Budget announcement that the limit for depreciation on business motorcars for income tax purposes is to be raised from \$8,000 to \$11,000 per vehicle in respect of vehicles acquired on or after 1 April 1981.

Clause 15 is consequent on the Budget announcement that the tax incentive for capital expenditure on energy conservation and the substitution of oil and electricity by other indigenous fuels is to be replaced by a loans scheme.

It provides that section 125 of the principal Act is only to apply to qualifying expenditure incurred on or before the 31st day of March 1982, except where the conditions set out in the new subsection (2A) inserted by *subclause (2)* are complied with.

Clause 16 provides that section 134 of the principal Act, which allows a deduction for expenditure incurred by farmers in tree planting, is not to apply to expenditure in respect of which a payment has been or is to be made under the Forestry Encouragement Grants Regulations 1981.

Clause 17: At present section 168 of the principal Act provides that where a payment is made to a taxpayer under the Forestry Encouragement Grants Regulations 1970, no deduction is allowable in respect of any of the expenditure in respect of which the grant is made unless and to the extent that the amount of that expenditure exceeds twice the amount of that payment.

This clause amends this provision so that where a payment is made under regulation 5 (2) of the Forestry Encouragement Grants Regulations 1981, a deduction is allowable to the extent that the amount of that payment exceeds one and one-half times the amount of that payment.

Clause 18 adds further grant-related suspensory loans to which section 173 of the principal Act is to apply.

Clause 19 is a machinery amendment including in the principal Act certain minerals declared to be "specified minerals" for the purpose of the mineral mining provisions. At present these minerals are so declared by notice issued by the Minister of Finance.

Clauses 20, 21, and 22 provide—

- (a) A refinement for the mineral mining tax regime on the lines of a similar refinement made in 1979 for petroleum mining companies. It ensures that where the ownership of an exploration or development asset is surrendered on an arm's length basis for no consideration, such surrender will not give rise to any assessable income:
- (b) The treatment of insurance payments made in respect of damage to or loss of any mineral mining asset, basically on the same lines as the treatment of such payments in respect of damaged or lost petroleum mining assets.

Clause 23 consequentially amends the PAYE provisions relating to tax codes to take into account the changes in the young family rebate and the low income family rebate.

Clause 24 consequentially amends the PAYE provisions following the changes in the young family rebate and the low income family rebate.

Clause 25 provides that the PAYE reconciliation statement by employers that is to be delivered to the Commissioner not later than 15 May in any year is from and including 1982 to be delivered not later than 31 May.

Clause 26 provides that the amount of any excess to be paid where the correct amount of tax has not been deducted under PAYE is from and including 1982 to be due and payable on 31 May instead of 15 May.

Clause 27 provides that for the purpose of the recovery from employers of tax deductions, a floating charge over the assets of the employer, which ranks below the claim for tax deductions, shall include a charge which was a floating charge at the time it was made, but has since become a fixed charge.

Clause 28 amends the tax deductions for shearers in respect of payments made for any period ending on or after 1 October 1981 to take account of the changes in the young family rebate and the low income family rebate.

Clause 29 substitutes new tax tables for basic tax deductions to apply from 1 October 1981 to take account of the changes in the young family rebate and the low income family rebate and corrects certain drafting errors.

Clause 30 inserts a new Third Schedule in the principal Act, setting out the new terminating dates for the various taxation incentives.

Clause 31: Subclauses (1) and (2) amend from its commencement the schedule of the regional areas set out in the Sixth Schedule to the principal Act for the purpose of regional investment allowances to include 2 districts which were omitted from the Schedule.

Subclause (3) amends the amendment made last year to the definition of the Manawatu area in the Sixth Schedule to correct a drafting error.

Clause 32 corrects a printing error in the assent copy of the Income Tax Amendment Act 1980.

Hon. Mr Templeton

INCOME TAX AMENDMENT

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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,
5 as follows:

1. Short Title—This Act may be cited as the *Income Tax Amendment Act 1981*, 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, 5
this Act shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1981 and in every subsequent year.

3. Interpretation—(1) Section 2 of the principal Act is 10
hereby amended by repealing the definition of the expression “investment society dividends”, and substituting the following definition:

“‘Investment society dividends’ means—

“(a) Dividends declared by any society registered or 15
incorporated under the *Building Societies Act 1965*, the *Industrial and Provident Societies Act 1908*, or the *Friendly Societies Act 1909*; and

“(b) All sums received and all benefits, advantages, or 20
savings (including the discharge, forgiveness, or satisfaction of any obligation, liability, or debt) received, gained, achieved, or afforded, whether or not in money and whether or not convertible into money, by or to any member of, or shareholder in, any building society registered or incorporated 25
under the *Building Societies Act 1965* in respect of the sale or other disposition of any shares in that building society to it by that member or shareholder, reduced by an amount equal to the amount paid up on those shares:”.

(2) Section 65 (2) (j) of the principal Act is hereby 30
amended by inserting, after the word “dividends”, the words “, investment society dividends”.

(3) Section 2 of the principal Act is hereby further 35
amended by repealing the definition of the expression “New Zealand”, and substituting the following definition:

“‘New Zealand’ includes—

“(a) The continental shelf as defined in section 2
of the *Continental Shelf Act 1964*:

*1976, No. 65

Amendments: 1977, No. 29; 1977, No. 81; 1978, No. 28; 1979, No. 18;
1979, No. 138; 1980, No. 28; 1980, No. 69

5 “(b) The water and the air space above any part of that continental shelf that is beyond the territorial sea of New Zealand (as that territorial sea is defined in section 3 of the Territorial Sea and Exclusive Economic Zone Act 1977) where and to the extent that, in any case where any exploration or any exploitation in connection with or in relation to that part or any natural resource of that part is, or is to be, or may be, carried on, carried out, or undertaken,—

10 “(i) That exploration or, as the case may be, that exploitation, involves or will involve, or includes or will include, any activity or operation on, or in, or in connection with, or in relation to that water or that air space:

15 “(ii) Any act, matter, circumstance, or thing that is done or is to be done, or that arises or will arise, or that occurs or will occur in connection with, or in relation to, that exploration or that exploitation is, or will be, an act, or a matter, or a circumstance, or a thing, as the case may be, that involves, or is connected with, or relates to that water or that air space or any activity or operation on, or in, or in connection with, or in relation to that water or that air space.”

20 (4) Section 243 of the principal Act (as amended by section 68 of the Income Tax Amendment Act 1979) is hereby consequentially amended—

25 (a) By repealing the definition, in subsection (1), of the expression “specified activities”:

30 (b) By omitting from subsection (2) (pa) the words “whether in New Zealand or elsewhere”, and substituting the words “in New Zealand”:

35 (c) By repealing the second proviso to subsection (2) (pa).

4. First home mortgage interest rebate—(1) The principal Act is hereby further amended by inserting, after section 48A (as inserted by section 6 (1) of the Income Tax Amendment Act (No. 2) 1977), the following section:

40 “48B. (1) For the purposes of this section,—

“‘Date of acquisition’, in relation to any acquisition of a home by any person, means the date on which the

legal or, as the case may be, the equitable ownership of the home is given and taken, whichever date is the earlier:

- “‘First home’, in relation to any taxpayer, means a home acquired for use primarily as the taxpayer’s principal place of abode, where at the date of acquisition of that home, and at all times before that date, the taxpayer and the spouse (if any) of that taxpayer, did not hold, in New Zealand or elsewhere, a prior interest in a home: 5 10
- “‘Home’ means a house, flat, townhouse, home unit, unit of a multi-unit building, or other similar dwelling, in New Zealand, together with any appurtenances belonging thereto and usually enjoyed therewith: 10
- “‘Interest in a home’ means— 15
- “(a) Any interest in any land, in New Zealand or elsewhere, used primarily or partly for the purpose of any business, if a building on that land is occupied as the principal place of abode of the person holding the interest: 20
- “(b) In relation to any shareholder of a company, any interest owned by the company in a building, in New Zealand or elsewhere, where that building or any part of that building is occupied as the principal place of abode of that shareholder and where that occupation occurs at a time when that shareholder or the spouse of that shareholder (whether alone or together, or together with any other person where that other person and the shareholder or the spouse of that shareholder are associated persons) has control of that company: 25 30
- “(c) Any interest in the shares of a company where the holding of that interest exclusively entitles the holder or holders of those shares to the use and occupation of a specified residential unit of a multi-unit building, in New Zealand or elsewhere, owned by that company: 35
- “(d) Any other legal or equitable interest the holding of which entitles the holder to the personal use and occupation of a dwelling in New Zealand or elsewhere,— 40
- but does not include—
- “(e) In relation to any trustee, any interest held by him in his capacity as trustee for another person:

“(f) Any interest, in relation to any home, in terms of any trust where that interest does not confer on the holder of that interest the right of sole occupancy of that home:

5 “(g) Any life interest in a home granted pursuant to the terms of a trust where the life tenant does not occupy the home as his or her principal place of abode:

10 “(h) Any interest in a home where that interest is acquired as the result of a distribution pursuant to the terms of an estate or trust, and where the Commissioner is satisfied that the interest so acquired is a proportion or share of the home and that that interest does not entitle the holder of that interest to personally use the home as that holder’s principal place of abode:

15 “(i) Any interest under a lease for any period of not more than 5 years certain:

20 “(j) Any interest in any building situated on any Maori land (within the meaning of the Maori Affairs Act 1953) where that interest does not confer the right of personal use and occupation of that building on the holder of that interest:

25 “‘Mortgage’ means any instrument registered pursuant to the Land Transfer Act 1952 or the Deeds Registration Act 1908 creating any legal mortgage over land; and includes—

30 “(a) An unconditional agreement for the sale and purchase of real property or a leasehold estate consisting, in either case, of land and a home where the terms of that agreement are such that the purchaser is required to pay interest on the amount (if any) of the purchase price unpaid:

35 “(b) A mortgage of shares in a company where the owner of those shares is exclusively entitled, by virtue of that ownership, to the occupation of a specified residential unit in a multi-unit building owned by that company:

40 “(c) An unconditional agreement for the sale and purchase of shares in a company where the purchaser of those shares is exclusively entitled, by virtue of that agreement, to the occupation of a specified residential unit in a multi-unit building owned by that company and the terms of that agreement are such

that the purchaser of those shares is required to pay interest on the amount (if any) of the purchase price unpaid,—

but does not include any mortgage between associated persons, except where the Commissioner is satisfied that, in relation to that mortgage and to all dealings in relation to that mortgage, those associated persons are at all relevant times persons dealing with each other in such manner and upon such terms as would be expected if they were not associated persons at those times: 5 10

“ ‘Owner-occupier’ means—

“(a) A person who owns or jointly owns or owns in common a first home that is occupied by that person as a principal place of abode: 15

“(b) A person whose spouse owns or jointly owns or owns in common a first home that is occupied by them as a principal place of abode:

“(c) A person who owns, or who together with a spouse (not being a spouse who is separated and living separate and apart from that person) jointly owns or owns in common, a first home that is occupied as a principal place of abode by that person, or that spouse, or both of them: 20

“ ‘Qualifying interest’, in relation to any taxpayer, means the amount of interest paid on or after the 1st day of April 1981 pursuant to any qualifying mortgage, where, at the time of that payment, the taxpayer is an owner-occupier of a first home; but does not include— 30

“(a) Any amount of interest paid which has been or is to be taken into account in calculating the assessable income derived in any income year by the taxpayer or the spouse of the taxpayer:

“(b) Any amount of interest paid that is reimbursed or refunded or is to be reimbursed or refunded to the taxpayer or the spouse of the taxpayer: 35

“ ‘Qualifying mortgage’, in relation to any taxpayer, means any mortgage entered into by the taxpayer, or the spouse of the taxpayer, or both of them, as the case may be, to the extent that the money borrowed under that mortgage is used for the purpose of— 40

“(a) The acquisition of a first home by that taxpayer, or that spouse, or both of them:

“(b) The repayment of any other money borrowed under any mortgage where that other money was used for the purpose of—

5 “(i) Any acquisition of the kind referred to in paragraph (a) of this definition:

 “(ii) The repayment of the money borrowed and used for the purpose of the aforesaid repayment.

10 “(2) Subject to this section and section 57 of this Act, in the assessment of every taxpayer (other than an absentee) who during any income year is an owner-occupier of a first home, there shall be allowed as a rebate of income tax, in respect of qualifying interest paid during that income year by the taxpayer or the spouse of the taxpayer, an amount equal
15 to the lesser of—

 “(a) The sum of \$1,000:

 “(b) 50 percent of the amount of the qualifying interest paid:

20 “Provided that, except where the date of acquisition of that first home occurred during the period that commenced on the 1st day of April 1976 and ended with the 31st day of March 1981, the amount of rebate allowable in respect of the income year referred to in subsection (5) (c) of this section shall not exceed \$1,000 reduced by the amount of the rebate
25 allowed under this section in the assessment of the taxpayer or, as the case may be, of the spouse of the taxpayer for the income year referred to in subsection (5) (a) of this section.

30 “(3) Where in any income year the taxpayer and the spouse of that taxpayer (not being a spouse who is separated and living separate and apart from the taxpayer) are owner-occupiers of a first home, the rebate under this section in respect of that income year and that taxpayer and his or her spouse shall be allowed only in the assessment of whichever
35 of them derived the greater amount of assessable income during that income year.

40 “(4) Where 2 or more taxpayers are owner-occupiers of the same first home and would, apart from this subsection, be entitled under this section, in relation to any income year, to rebates exceeding in the aggregate \$1,000 in respect of qualifying interest paid during that income year, the Commissioner shall not allow, in relation to that income year and to those taxpayers, rebates amounting in the aggregate to more than \$1,000 to be apportioned among the several taxpayers in such manner as he considers fair and equitable.

“(5) Subject to this section, the amount of interest in respect of which the rebate under this section shall be allowed, shall be the amount of qualifying interest paid by the taxpayer during—

“(a) The income year in which the date of acquisition of the first home occurs; 5

“(b) The income year in which, as the case may be, the first, second, third, or fourth anniversary of the date of acquisition of the first home occurs;

“(c) In relation to the income year in which the fifth anniversary of the date of acquisition occurs, the period commencing with the first day of that income year and ending with the day which immediately precedes that fifth anniversary. 10

“(6) No rebate shall be allowed under this section unless the taxpayer furnishes to the Commissioner in support of the claim for the rebate such receipts or other evidence as the Commissioner considers necessary. 15

“(7) This section shall apply where the date of acquisition of the first home occurred on or after the 1st day of April 1976.” 20

(2) Section 57 (2) of the principal Act is hereby amended by inserting, after paragraph (da) (as inserted by section 6 (2) of the Income Tax Amendment Act (No. 2) 1977), the following paragraph: 25

“(db) Section 48B:”.

5. Rebate for savings in special farm, fishing vessel, or home ownership accounts—(1) Section 49 (3) of the principal Act (as amended by section 5 (1) (a) of the Income Tax Amendment Act 1980) is hereby amended by omitting from the proviso the expression “\$2,000”, and substituting the expression “\$3,000”. 30

(2) This section shall come into force on the 1st day of January 1982.

6. Rebate for young families—(1) Section 53 (2) of the principal Act is hereby amended by omitting the expression “\$12,100” (as substituted by section 6 (1) (b) of the Income Tax Amendment Act 1980), and substituting the expression “\$13,700”. 35

(2) The Income Tax Amendment Act 1980 is hereby sequentially amended by repealing section 6 (1) (b). 40

7. **Low income family rebate**—Section 53B (3) of the principal Act (as inserted by section 7 (1) of the Income Tax Amendment Act 1980) is hereby amended by omitting the expression “\$8,200”, and substituting the expression “\$9,800”.

5 8. **Rebate in respect of gifts of money and payment of school fees**—(1) Section 56A (2) of the principal Act (as inserted by section 9 (1) of the Income Tax Amendment Act (No. 2) 1977 and amended by section 9 (1) of the Income Tax Amendment Act 1978) is hereby amended by omitting
10 the expression “\$2”, and substituting the expression “\$5”.

(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 1982 and in every subsequent year.

15 9. **Interpretation**—(1) Section 60 (1) of the principal Act is hereby amended by repealing the definition of the expression “farm vendor mortgage” (as inserted by section 11 (3) of the Income Tax Amendment Act (No. 2) 1977), and substituting the following definition:

“‘Farm vendor mortgage’ means a mortgage—

20 “(a) Which secures a loan provided by the vendor or vendors of a farm; and

“(b) Which has been approved by the Rural Banking and Finance Corporation of New Zealand for the purpose of the exemption to which section
25 61 (52) of this Act applies; and

“‘(c) In respect of which written notice of such approval and of any variation has been delivered by the Corporation to the Commissioner.’”.

(2) Section 60 of the principal Act is hereby further
30 amended by adding the following subsection:

“‘(3) For the purposes of section 61 (38) of this Act, whether or not any person (not being an employer of the kind referred to in paragraph (a) of that section) is resident in New Zealand shall be determined as if section 241 (1B) of
35 this Act had not been enacted.’”

(3) Subsection (2) of this section shall apply from the commencement of section 10 of the Income Tax Amendment Act 1980.

40 10. **Exemption from tax of gratuities paid to members of non-regular forces**—Section 61 (11) of the principal Act is hereby amended by omitting from the proviso the expression “\$120”, and substituting the expression “\$300”.

11. Incomes wholly exempt from tax—(1) Section 61 of the principal Act is hereby amended by repealing paragraph (35) (as amended by section 21 (4) of the Income Tax Amendment Act 1978 and section 4 (4) of the Income Tax Amendment Act 1979), and substituting the following paragraph: 5

“(35) Income derived by any person from any monetary benefit under Part I of the Social Security Act 1964, other than national superannuation or unemployment benefit:”.

(2) Section 345 (2) (b) of the principal Act (as amended by section 40 (1) of the Income Tax Amendment Act (No. 2) 1977 and section 4 (4) of the Income Tax Amendment Act 1979) is hereby further amended by omitting the words “out of the Consolidated Account”, and substituting the words “under Part I of the Social Security Act 1964”. 10 15

(3) The Income Tax Amendment Act 1978 is hereby consequentially amended by repealing section 21 (4).

12. Items included in assessable income—(1) Section 65 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection: 20

“(1A) For the purposes of this section, the term ‘interest’ shall include a cash prize received pursuant to section 31A of the Building Societies Act 1965 or, where, pursuant to that section, the prize is taken in the form of an advance, an amount equal to the amount of the cash prize which would otherwise have been received, and such interest shall be deemed to have been derived,— 25

“(a) In the case of a cash prize, on the day on which the bonus ballot was held from which the prize arose:

“(b) In the case of a prize taken in the form of an advance, on the day on which the advance or the first of any advances was made.” 30

(2) Section 60 (1) of the principal Act is hereby amended by inserting, after the definition of the expression “foreign pension fund”, the following definition: 35

“‘Interest’, in relation to paragraph (13) of that section, includes interest within the meaning of section 65 (1A) of this Act:”.

(3) Section 31A of the Building Societies Act 1965 (as inserted by section 9 (1) of the Building Societies Amendment Act 1980) is hereby amended, from its commencement, by repealing subsection (8). 40

13. Standard deduction for expenditure or loss incurred in production of income from employment—(1) Section 105 (2) of the principal Act is hereby amended by repealing paragraph (b), and substituting the following paragraph:

5 “(b) The total amount of expenditure or loss incurred in respect of any item of expenditure or loss specified in the Fourth Schedule to this Act, reduced by every amount received (whether before or after the incurring of that expenditure or loss) in respect
10 of or in relation to that expenditure or loss, to the extent that that total amount, as so reduced, was incurred in the gaining or producing of that assessable income, and to the extent that that total amount, as so reduced, does not exceed the amount
15 specified, in relation to that item of expenditure or loss, in that Fourth Schedule.”

(2) Section 105 of the principal Act is hereby further amended by repealing subsections (3) and (4), and substituting the following subsection:

20 “(3) No deduction shall be allowed under section 104 of this Act in respect of any amount of expenditure or loss referred to in subsection (2) (b) of this section unless the taxpayer furnishes to the Commissioner in support of his claim for the deduction such receipts or other evidence,
25 indicating that the expenditure or loss in respect of which the claim is made has been incurred by the taxpayer, as the Commissioner considers necessary.”

14. Depreciation allowances, etc., on motorcars—

(1) Section 110 (1) of the principal Act is hereby amended
30 by inserting, after paragraph (a) of the definition of the expression “motorcar”, the following paragraph:

“(aa) Any rental vehicle; or”.

(2) Section 110 (1) of the principal Act is hereby further
35 amended by inserting, after the definition of the expression “motorcar”, the following definition:

“‘Rental vehicle’ means a motor vehicle used, by the holder of a rental-service licence issued pursuant to the Transport Act 1962, solely or principally for letting on hire (otherwise than under a hire purchase agreement and otherwise than under a lease
40 or bailment that is for a period exceeding 3 months) pursuant to that rental-service licence, to any person (that person and the holder of the rental-service licence not being associated persons):”.

(3) Section 110 (1) of the principal Act is hereby further amended by repealing paragraph (c) of the definition of the expression “specified cost” (as added by section 23 (2) of the Income Tax Amendment Act 1978), and substituting the following paragraphs: 5

“(c) Where the motorcar is acquired on or after the 1st day of April 1978 and on or before the 31st day of March 1981, \$8,000:

“(d) Where the motorcar is acquired on or after the 1st day of April 1981, \$11,000.” 10

(4) Subsections (1) and (2) of this section shall apply with respect to any rental vehicle (as defined in section 110 (1) of the principal Act) acquired on or after the 1st day of April 1981.

(5) Subsection (3) of this section shall come into force 15 on the day on which this Act receives the Governor-General’s assent.

15. Certain expenditure relating to energy conservation—

(1) Section 125 (2) of the principal Act (as substituted by section 21 of the Income Tax Amendment Act (No. 2) 1977) 20 is hereby amended by inserting, after the words “qualifying expenditure”, the words “(not being qualifying expenditure incurred after the 31st day of March 1982)”.

(2) Section 125 of the principal Act is hereby further amended by inserting, after subsection (2) (as so amended), 25 the following subsection:

“(2A) Subject to this section, in any case where—

“(a) The Commissioner is satisfied that any taxpayer has, on or before the 31st day of March 1982, entered into a binding contract; and 30

“(b) Pursuant to that binding contract, qualifying expenditure is incurred in any income year in any business of that taxpayer; and

“(c) That qualifying expenditure is incurred within such period after the 31st day of March 1982 as, in the 35 opinion of the Commissioner of Inland Revenue, is reasonable in the circumstances of the particular case; and

“(d) That taxpayer has not been granted and will not be granted a loan under the energy conservation loans 40 scheme in respect of that expenditure,—

subsection (2) of this section shall apply in relation to that expenditure as if the words “(not being qualifying expenditure incurred after the 31st day of March 1982)” were omitted.” 45

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

16. Farmer's expenditure on tree planting—(1) Section 134 (1) of the principal Act is hereby amended by inserting, after the words “any expenditure”, the words “, not being expenditure in respect of which a payment has been made or is to be made to the taxpayer under the Forestry Encouragement Grants Regulations 1981,”.

(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 1980 and in every subsequent year.

17. Forestry encouragement grants—(1) Section 168 (2) of the principal Act is hereby amended by repealing paragraph (a), and substituting the following paragraph:

“(a) Any payment to any taxpayer made in any income year under the Forestry Encouragement Grants Regulations 1970 or the Forestry Encouragement Grants Regulations 1981 (those regulations being referred to in this section as the regulations):”.

(2) Section 168 of the principal Act is hereby further amended by repealing subsection (5), and substituting the following subsection:

“(5) Where, in any income year, a payment to any taxpayer is made under the regulations, no deduction shall be allowed, in calculating the assessable income derived by the taxpayer in that income year or in any other income year, in respect of any of the expenditure in respect of which the payment is made unless, and except to the extent to which, the amount of that expenditure exceeds,—

“(a) In any case where the payment in respect of that expenditure is made under the Forestry Encouragement Grants Regulations 1970 or regulation 5 (1) of the Forestry Encouragement Grants Regulations 1981, twice the amount of the expenditure portion of that payment:

“(b) In any case where the payment in respect of that expenditure is made under regulation 5 (2) of the Forestry Encouragement Grants Regulations 1981, one and one-half times the amount of the expenditure portion of that payment.”

(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 1980 and in every subsequent year.

18. Grant-related suspensory loans—(1) Section 173 (1) (a) of the principal Act (as substituted by section 32 of the Income Tax Amendment Act 1978 and amended by section 39 of the Income Tax Amendment Act 1980) is hereby further amended by repealing subparagraph (iii), and substituting the following subparagraphs:

- “(iii) A Pacific Islands Industrial Development Scheme
suspensory loan; or
- “(iv) An employment creation suspensory loan; or
- “(v) An industry relocation suspensory loan; or
- “(vi) A small enterprise suspensory loan; or 5
- “(vii) Transfer cost assistance; or
- “(viii) Staff training assistance; or
- “(ix) A special project grant; or
- “(x) A pioneer status suspensory loan; or
- “(xi) A job creation suspensory loan,—” 10
- (2) The Income Tax Amendment Act 1980 is hereby con-
sequentially amended by repealing section 39.
- (3) This section shall apply,—
- (a) In relation to job creation suspensory loans, from the
date on which the first of such loans was made to 15
any person by the Development Finance Corpora-
tion of New Zealand or the Department of Trade
and Industry:
- (b) In relation to Pacific Islands Industrial Development
Scheme suspensory loans, with respect to the tax on 20
income derived in the income year that commenced
on the 1st day of April 1980 and in every subsequent
income year.
- 19. Interpretation—**(1) Section 215 (1) of the principal
Act is hereby amended— 25
- (a) By inserting in paragraph (a) of the definition of the
term “specified mineral”,—
- (i) After the word “feldspar”, the word “fluor-
ite”; and
- (ii) After the word “wollastonite”, the word 30
“zeolite”.
- (b) By omitting from the said paragraph (a) the words
“silica in lump form used only in the production of
silicon metal or ferro silicon”, and substituting the
words “silica in lump form used only in the pro- 35
duction of silicon carbide, silicon metal, or ferro
silicon, silica in sand form used only in the produc-
tion of silicon carbide”.
- (2) The following notices are hereby revoked:
- (a) Notice published in the *Gazette* of the 3rd day of 40
February 1977, at page 184, declaring the mineral
fluorite to be a specified mineral for the purposes
of section 153E of the Land and Income Tax Act
1954:

- (b) Notice published in the *Gazette* of the 27th day of March 1980, at page 910, declaring silica in lump or sand form, used only in the production of silicon carbide, to be a qualifying mineral for the purposes of section 215 of this Act:
- 5 (c) Notice published in the *Gazette* of the 23rd day of April 1980, at page 1213, declaring the mineral zeolite to be a specified mineral for the purposes of section 215 of this Act.

10 **20. Companies engaged in exploring, searching for, or mining certain minerals**—(1) Section 216 of the principal Act is hereby amended by adding to subsection (12), after the first proviso, the following proviso:

15 “Provided also that nothing in this subsection shall apply in respect of any such asset in any case where the ownership of that asset is relinquished, forfeited, or surrendered (that relinquishment, forfeiture, or surrender of the ownership of that asset being referred to hereafter in this proviso as the forfeiture) by a mining company to another person and where

20 the Commissioner is satisfied that—

“(i) The forfeiture is not in consequence of a sale of that asset; and

“(ii) No consideration is received or receivable by that mining company for the forfeiture; and

25 “(iii) Where that mining company and that other person are, at any time relevant to the manner and terms of the forfeiture, associated persons, that company and that other person dealt with each other (in relation to that forfeiture) at that

30 time, and every other time so relevant in relation to that forfeiture, in such manner and on such terms as would be expected if that company and that other person had, at all such times, not been associated persons.”

35 (2) Section 216 of the principal Act is hereby further amended by inserting, after subsection (15), the following subsections:

“(15A) Where—

40 “(a) Any asset (not being an asset to which subsection (11) of this section has applied, except where subsection (17) (c) of this section has subsequently applied to that asset) of a mining company that the company acquired or became possessed of as a result of any exploration expenditure or development

expenditure is lost, destroyed, or damaged (that asset being referred to hereafter in this subsection and subsection (15B) of this section as the damaged asset, and that loss, destruction, or damage, as the case may be, being referred to hereafter in this subsection and subsection (15B) of this section as the loss) in any income year and, in respect of that expenditure, a deduction has been allowed under—

“(i) This section of this Act; or

“(ii) Section 153F of the Land and Income Tax Act 1954; or

“(iii) Section 27 of the Land and Income Tax Amendment Act 1971,—

in calculating the assessable income derived by that company in any income year and, in respect of that loss, a payment by way of insurance, indemnity, compensation, or other damages (that payment being referred to hereafter in this subsection and subsection (15B) of this section as the insurance payment) is made to that company, that asset shall be deemed to have been sold by that company, in the income year in which that payment is so made, for a consideration equal to the aggregate of—

“(iv) The amount of that insurance payment made to that company; and

“(v) The amount (if any) payable to that company on the sale or other disposal of any scrap of that damaged asset,—

and subsection (12) of this section shall, with any necessary modifications, apply accordingly:

“(b) A mining company to which paragraph (a) of this subsection applies, ceases to be a mining company before, as the case may be,—

“(i) The amount of the insurance payment is paid to it; or

“(ii) The scrap of the damaged asset is sold or otherwise disposed of; or

“(iii) The amount payable to that mining company on that sale or other disposal is received by it,—

that mining company shall be treated, for the purposes of this subsection and subsection (12) of this section, as if it had not so ceased.

“(15B) Notwithstanding subsection (15A) of this section, where the mining company gives, in writing, within the time within which that mining company is required to furnish a return of its income for the income year in which there
5 occurred the loss in respect of which the insurance payment has been or is to be made to that company, notice to the Commissioner that the amount of that insurance payment is to be used for the purpose of, as the case may be, the replacement, restoration, or repair of that damaged asset (that replace-
10 ment, restoration, or repair, as the case may be, being referred to hereafter in this subsection as the restoration) and operations for the purpose of that restoration are commenced not later than the end of the second income year immediately succeeding the income year in which that loss
15 occurred, the following provisions shall apply:

“(a) That damaged asset shall not be deemed to have been sold:

“(b) The amount (if any) payable to that company on
20 the sale or other disposal of any scrap of that damaged asset shall for the purposes of this subsection be deemed to be an insurance payment made to that company in the income year in which that sale or other disposal occurs:

“(c) For the purposes of this Act, where any expenditure
25 has been incurred by that company in the restoration of that damaged asset, no deduction shall be allowed under this Act (including sections 119 to 123),—

“(i) Except as provided in paragraph (d) of this
30 subsection, in respect of that expenditure; or

“(ii) Except as expressly provided in this section, by way of depreciation of the asset acquired by that company, or of which it has become possessed, as a result of that expenditure:

“(d) In any case where the amount of the expenditure
35 incurred by that company in the restoration of that damaged asset exceeds the amount of that insurance payment made to it in respect of the loss which has occurred in relation to that damaged
40 asset, the amount of that excess shall be deemed to be an amount of expenditure of the kind to which subsection (8) of this section applies:

- “(e) Where the insurance payment made to that company in respect of the loss of that damaged asset exceeds the aggregate of the amounts of the expenditure incurred by that company in the restoration of that damaged asset, an amount equal to the amount of that excess shall, whether or not that company has ceased to be a mining company before the amount of that excess has been determined, be deemed to be assessable income from mining derived by that company in the income year in which that restoration was completed; and for the purposes of this paragraph, where the operations for the purpose of that restoration have ceased before the completion of that restoration, that restoration shall be deemed to have been completed on the day on which those operations so ceased: 5 10 15
- “(f) For the purposes of this subsection and subsections (11), (12), and (17) (c) of this section, any asset or part of an asset which that company acquires or becomes possessed of as a result of any expenditure incurred by it in the restoration of that damaged asset shall be deemed to be the same asset or, as the case may be, a part of the same asset as became the damaged asset: 20
- “(g) Where the restoration of that damaged asset is not completed before the expiry of such time as the Commissioner considers reasonable, paragraph (e) of this subsection shall, so far as it is applicable, apply in respect of that damaged asset, the insurance payment made in respect of the loss of that asset, and the expenditure incurred in the restoration of it, as if that restoration were completed on the day on which that time expired and as if no expenditure in the restoration of that damaged asset were incurred by that company after that day: 25 30 35
- “(h) In any case where paragraph (g) of this subsection applies in respect of that damaged asset, any expenditure incurred by that mining company, after the day referred to in that paragraph, in the restoration of that damaged asset shall, for the purposes of this section, be deemed to be expenditure of the same kind as the expenditure as a result of which that company acquired or became possessed of that damaged asset, and the amount of that 40

expenditure so incurred after that day shall, for the purposes of paragraph (d) of this subsection, be deemed to be the amount of an excess of the kind referred to in the said paragraph (d) :

5 “(i) Where, after the commencement of operations for the purpose of the restoration of that damaged asset and before that restoration is completed,—

10 “(i) That damaged asset is transferred from the mining operations of that company and is used by that company wholly or principally for the purpose of gaining or producing assessable income other than from mining; or

15 “(ii) That damaged asset (not being the scrap thereof) is sold or otherwise disposed of by that company; or

“(iii) That company ceases to be a mining company,—

20 paragraph (e) of this subsection shall, so far as it is applicable, apply in respect of that damaged asset, the insurance payment made in respect of the loss of that asset, and the expenditure incurred in the restoration of it, as if that restoration were completed on the day on which, as the case may be, that transfer, or that sale, or that other disposal, or that cessation, occurred and as if no expenditure in the restoration of that damaged asset were incurred after that day.”

25 **21. Resident mining operators**—(1) Section 220 (7) of the principal Act is hereby amended by inserting, after the expression “(13)” where it first appears, the expression “; (14)”.

30 (2) Section 220 of the principal Act is hereby further amended by adding the following subsection:

“(9) Subsections (15A) and (15B) of section 216 of this Act shall, with any necessary modifications, apply for the purposes of this section as if—

35 “(a) Every reference in the said subsections (15A) and (15B) to a mining company and to a company were a reference to a resident mining operator; and

40 “(b) The reference in paragraph (a) (i) of the said subsection (15A), and in paragraph (c) (ii) of the said subsection (15B), to section 216 of this Act were a reference to this section; and

“(c) The reference in paragraph (a) of the said subsection (15A) to section 153F of the Land and Income Tax Act 1954 were a reference to section 153J of that Act and the reference in the said paragraph (a) to section 27 of the Land and Income Tax Amendment Act 1971 were a reference to section 31 of the Land and Income Tax Amendment Act (No. 2) 1972.” 5

22. Income derived by non-resident mining operators from mining ventures—(1) Section 221 (5) of the principal Act is hereby amended by inserting in paragraph (a), after the expression “(13)” where it first appears, the expression “, (14)”.” 10

(2) Section 221 (5) of the principal Act is hereby further amended by adding the following paragraph: 15

“(c) Subsections (15A) and (15B) of section 216 of this Act shall, with any necessary modifications, apply for the purposes of this section as if—

“(i) Every reference in the said subsections (15A) and (15B) to a mining company and to a company were a reference to a non-resident mining operator; and 20

“(ii) The reference in paragraph (a) of the said subsection (15A) to assessable income, and the reference in paragraph (e) of the said subsection (15B) to assessable income from mining, were a reference to assessable income from that mining venture; and 25

“(iii) The reference in paragraph (a) (i) of the said subsection (15A), and in paragraph (c) (ii) of the said subsection (15B), to section 216 of this Act were a reference to this section; and 30

“(iv) The reference in paragraph (a) of the said subsection (15A) to section 153F of the Land and Income Tax Act 1954 were a reference to section 153k of that Act, and the reference in the said paragraph (a) to section 27 of the Land and Income Tax Amendment Act 1971 were a reference to section 31 of the Land and Income Tax Amendment Act (No. 2) 1972; and 35 40

5 “(v) The reference in paragraph (i) of the said subsection (15B) to assessable income other than from mining were a reference to assessable income other than assessable income from a mining venture.”

23. Application of tax codes specified in tax code declarations or tax code certificates—(1) Section 344 (1) of the principal Act (as substituted by section 11 (1) of the Income Tax Amendment Act 1980) is hereby amended by omitting
10 from paragraph (g) and also from subparagraph (ii) of paragraph (h) the expression “\$11,580”, and substituting in each case the expression “\$13,180”.

(2) Section 344 (1A) of the principal Act (as inserted by section 11 (1) of the Income Tax Amendment Act 1980) is
15 hereby amended by omitting the expression “\$7,680”, and substituting the expression “\$9,280”.

24. Cessation of family rebates for purposes of tax code—Section 346 of the principal Act (as substituted by section 12 (1) of the Income Tax Amendment Act 1980) is hereby
20 amended—

- (a) By omitting from subsection (1) the expression “\$11,580”, and substituting the expression “\$13,180”; and
- 25 (b) By omitting from subsection (2) the expression “\$12,100”, and substituting the expression “\$13,700”; and
- (c) By omitting from subsection (3) the expression “\$16,000”, and substituting the expression \$17,600”.

30 **25. Payment of tax deductions to Commissioner—**(1) Section 353 (1) (e) of the principal Act is hereby amended by omitting the words “the 15th day of May”, and substituting the words “the 31st day of May”.

(2) This section shall apply with respect to the reconcilia-
35 tion statement showing the total amount of all tax deductions paid to the Commissioner by the employer in respect of source deduction payments made during the year ending on the 31st day of March 1982 and during every subsequent year.

26. Tax deductions to be credited against tax assessed—
40 (1) Section 362 (5) of the principal Act is hereby amended by omitting the words “the 15th day of May”, and substituting the words “the 31st day of May”.

(2) This section shall apply with respect to any payment of the amount of any excess under section 362 (5) of the principal Act that is due and payable in 1982 and in every subsequent calendar year.

27. Recovery of tax deductions from employers— 5
 (1) Section 365 of the principal Act is hereby amended by adding the following subsection:

“(4) For the purposes of this section, a floating charge shall include a charge that conferred a floating security at the time of its creation but has since become a fixed or 10 specific charge.”

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

28. Payments to shearers—(1) The Second Schedule to the principal Act is hereby amended by repealing subclauses (4), 15 (5), (6), (7), and (8) of clause 7 (as substituted by section 16 of the Income Tax Amendment Act 1980), and substituting new subclauses (4), (5), (6), (7), and (8) set out in the First Schedule to this Act.

(2) The Income Tax Amendment Act 1980 is hereby 20 consequentially amended by repealing section 16 and the First Schedule.

(3) This section shall apply with respect to all payments made for any period ending on or after the 1st day of October 25 1981.

29. Basic tax deductions—(1) The Second Schedule to the principal Act is hereby amended by repealing Appendix A (as substituted by section 5 (2) of the Income Tax Amendment Act (No. 2) 1980), and substituting the new Appendix 30 A set out in the Second Schedule to this Act.

(2) The Income Tax Amendment Act 1980 is hereby amended by repealing section 17 and the Second Schedule from the commencement of section 5 of the Income Tax Amendment Act (No. 2) 1980.

(3) Section 5 (2) of the Income Tax Amendment Act 35 (No. 2) 1980 is hereby amended, from its commencement, by omitting the words “as substituted by section 3 (1) of the Income Tax Amendment Act (No. 2) 1979”, and substituting the words “as substituted by section 17 (1) of the Income Tax Amendment Act 1980”. 40

(4) The Income Tax Amendment Act (No. 2) 1980 is hereby consequentially amended by repealing section 5 (2) and the Third Schedule.

5 (5) The Income Tax Amendment Act (No. 2) 1980 is hereby further amended, from its commencement, by repealing section 5 (3).

10 (6) Subsections (1) and (4) of this section shall apply with respect to every tax deduction from payments of salary or wages for every pay period ending on or after the 1st day of October 1981.

30. Terminating dates of taxation incentives—(1) The principal Act is hereby further amended by repealing the Third Schedule (as substituted by section 48 of the Income Tax Amendment Act 1980), and substituting the new Third
15 Schedule set out in the Third Schedule to this Act.

(2) The Income Tax Amendment Act 1980 is hereby consequentially amended by repealing section 48 and the Third Schedule thereto.

31. Regional investment allowances—(1) The Sixth
20 Schedule to the principal Act is hereby amended, from its commencement, by adding to the item relating to the Northland regional development priority area, the words “(including the independent town district contained in that part)”.

25 (2) The Sixth Schedule to the principal Act is hereby further amended, from its commencement, by adding to the item relating to the Auckland area, the words “(including the borough contained in that part)”.

30 (3) Section 6 (2) (a) of the Income Tax Amendment Act (No. 2) 1980 is hereby amended, from its commencement, by inserting, after the words “community of Horowhenua”, the word “county”.

32. Export performance incentive for qualifying goods—
Section 31 (1) of the Income Tax Amendment Act 1980 is hereby amended, from its commencement, by omitting the
35 words “export grade”, and substituting the words “export goods”.

SCHEDULES

FIRST SCHEDULE

Section 28NEW 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 \$35.69, 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 \$35.69, but does not exceed \$50.69, 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 12 cents for each complete dollar of the excess of the daily payment over \$35.69:
- (d) Where the daily payment exceeds \$50.69, but does not exceed \$52.69, 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 \$52.69, but does not exceed \$67.69, 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 \$52.69:
- (f) Where the daily payment exceeds \$67.69, an amount equal to the sum of—
 - (i) \$12.77:
 - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$67.69.

(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 \$52.69, 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:

FIRST SCHEDULE—*continued*

- (c) Where the daily payment exceeds \$52.69, but does not exceed \$67.69, 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 12 cents for each complete dollar of the excess of the daily payment over \$52.69:
- (d) Where the daily payment exceeds \$67.69, an amount equal to the sum of—
- (i) \$13.49:
 - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$67.69.
- (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 \$37.69, 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 \$37.69, but does not exceed \$67.69, 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 12 cents for each complete dollar of the excess of the daily payment over \$37.69:
- (d) Where the daily payment exceeds \$67.69, an amount equal to the sum of—
- (i) \$13.49:
 - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$67.69.
- (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 \$35.69, 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 \$35.69, but does not exceed \$50.69, 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 \$35.69:

FIRST SCHEDULE—*continued*

- (d) Where the daily payment exceeds \$50.69, an amount equal to the sum of—
- (i) \$9.03:
 - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$50.69.
- (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 \$37.69, 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 \$37.69, but does not exceed \$52.69, 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 12 cents for each complete dollar of the excess of the daily payment over \$37.69:
 - (d) Where the daily payment exceeds \$52.69, an amount equal to the sum of—
 - (i) \$10.19:
 - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$52.69."
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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	
\$ 26.20	\$ 2.86	.00	.00	.00	.00	\$ 30.20	\$ 4.29	.00	.00	.00	.00	\$ 1.29	.00	.00
26.40	2.89	.00	.00	.00	.00	30.40	4.31	.00	.00	.00	.00	1.31	.00	.00
26.60	2.92	.00	.00	.00	.00	30.60	4.34	.00	.00	.00	.00	1.34	.00	.00
26.80	2.95	.00	.00	.00	.00	30.80	4.37	.00	.00	.00	.00	1.37	.00	.00
27.00	2.98	.00	.00	.00	.00	31.00	4.40	.00	.00	.00	.00	1.40	.00	.00
27.20	3.01	.00	.00	.00	.00	31.20	4.43	.00	.00	.00	.00	1.43	.00	.00
27.40	3.03	.00	.00	.00	.00	31.40	4.46	.00	.00	.00	.00	1.46	.00	.00
27.60	3.06	.00	.00	.00	.00	31.60	4.48	.00	.00	.00	.00	1.48	.00	.00
27.80	3.09	.00	.00	.00	.00	31.80	4.51	.00	.00	.00	.00	1.51	.00	.00
28.00	3.12	.00	.00	.00	.00	32.00	4.54	.00	.00	.00	.00	1.54	.00	.00
28.20	3.15	.00	.00	.00	.00	32.20	4.57	.00	.00	.00	.00	1.57	.00	.00
28.40	3.18	.00	.00	.00	.00	32.40	4.60	.00	.00	.00	.00	1.60	.00	.00
28.60	3.20	.00	.00	.00	.00	32.60	4.63	.00	.00	.00	.00	1.63	.00	.00
28.80	3.23	.00	.00	.00	.00	32.80	4.65	.00	.00	.00	.00	1.65	.00	.00
29.00	3.26	.00	.00	.00	.00	33.00	4.68	.00	.00	.00	.00	1.68	.00	.00
29.20	3.29	.00	.00	.00	.00	33.20	4.71	.00	.00	.00	.00	1.71	.00	.00
29.40	3.32	.00	.00	.00	.00	33.40	4.74	.00	.00	.00	.00	1.74	.00	.00
29.60	3.35	.00	.00	.00	.00	33.60	4.77	.00	.00	.00	.00	1.77	.00	.00
29.80	3.37	.00	.00	.00	.00	33.80	4.80	.00	.00	.00	.00	1.80	.00	.00
30.00	3.41	.00	.00	.00	.00	34.00	4.82	.00	.00	.00	.00	1.82	.00	.00
30.20	3.43	.00	.00	.00	.00	34.20	4.85	.00	.00	.00	.00	1.85	.00	.00
30.40	3.46	.00	.00	.00	.00	34.40	4.88	.00	.00	.00	.00	1.88	.00	.00
30.60	3.49	.00	.00	.00	.00	34.60	4.91	.00	.00	.00	.00	1.91	.00	.00
30.80	3.52	.00	.00	.00	.00	34.80	4.94	.00	.00	.00	.00	1.94	.00	.00
31.00	3.55	.00	.00	.00	.00	35.00	4.97	.00	.00	.00	.00	1.97	.00	.00
31.20	3.58	.00	.00	.00	.00	35.20	4.99	.00	.00	.00	.00	1.99	.00	.00
31.40	3.60	.00	.00	.00	.00	35.40	5.03	.00	.00	.00	.00	2.03	.00	.00
31.60	3.63	.00	.00	.00	.00	35.60	5.05	.00	.00	.00	.00	2.05	.00	.00
31.80	3.66	.00	.00	.00	.00	35.80	5.08	.00	.00	.00	.00	2.08	.00	.00
32.00	3.69	.00	.00	.00	.00	36.00	5.11	.00	.00	.00	.00	2.11	.00	.00
32.20	3.72	.00	.00	.00	.00	36.20	5.14	.00	.00	.00	.00	2.14	.00	.00
32.40	3.75	.00	.00	.00	.00	36.40	5.16	.00	.00	.00	.00	2.16	.00	.00
32.60	3.77	.00	.00	.00	.00	36.60	5.20	.00	.00	.00	.00	2.20	.00	.00
32.80	3.80	.00	.00	.00	.00	36.80	5.22	.00	.00	.00	.00	2.22	.00	.00
33.00	3.83	.00	.00	.00	.00	37.00	5.25	.00	.00	.00	.00	2.25	.00	.00
33.20	3.86	.00	.00	.00	.00	37.20	5.28	.00	.00	.00	.00	2.28	.00	.00
33.40	3.89	.00	.00	.00	.00	37.40	5.31	.00	.00	.00	.00	2.31	.00	.00
33.60	3.92	.00	.00	.00	.00	37.60	5.34	.00	.00	.00	.00	2.34	.00	.00
33.80	3.94	.00	.00	.00	.00	37.80	5.37	.00	.00	.00	.00	2.37	.00	.00
34.00	3.97	.00	.00	.00	.00	38.00	5.39	.00	.00	.00	.00	2.39	.00	.00
34.20	4.00	.00	.00	.00	.00	38.20	5.42	.00	.00	.00	.00	2.42	.00	.00
34.40	4.03	.00	.00	.00	.00	38.40	5.45	.00	.00	.00	.00	2.45	.00	.00
34.60	4.06	.00	.00	.00	.00	38.60	5.48	.00	.00	.00	.00	2.48	.00	.00
34.80	4.09	.00	.00	.00	.00	38.80	5.51	.00	.00	.00	.00	2.51	.00	.00
35.00	4.11	.00	.00	.00	.00	39.00	5.54	.00	.00	.00	.00	2.54	.00	.00
35.20	4.14	.00	.00	.00	.00	39.20	5.56	.00	.00	.00	.00	2.56	.00	.00
35.40	4.17	.00	.00	.00	.00	39.40	5.59	.00	.00	.00	.00	2.59	.00	.00
35.60	4.20	.00	.00	.00	.00	39.60	5.62	.00	.00	.00	.00	2.62	.00	.00
35.80	4.23	.00	.00	.00	.00	39.80	5.65	.00	.00	.00	.00	2.65	.00	.00
36.00	4.26	.00	.00	.00	.00	40.00	5.68	.00	.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 + F	S	S + L	S + F	S + L + F	M	M + F	S	S + L	S + F	S + L + F	M	M + F
40.20	\$	5.71	.00	.00	2.71	.00	\$	50.20	7.13	.00	4.13	.00	\$	7.13	.00	.00	4.13	.00
40.40		5.73	.00	.00	2.73	.00		50.40	7.15	.00	4.15	.00		7.15	.00	.00	4.15	.00
40.60		5.75	.00	.00	2.75	.00		50.60	7.17	.00	4.17	.00		7.17	.00	.00	4.17	.00
40.80		5.79	.00	.00	2.79	.00		50.80	7.21	.00	4.21	.00		7.21	.00	.00	4.21	.00
41.00		5.82	.00	.00	2.82	.00		51.00	7.25	.00	4.25	.00		7.25	.00	.00	4.25	.00
41.20		5.85	.00	.00	2.85	.00		51.20	7.27	.00	4.27	.00		7.27	.00	.00	4.27	.00
41.40		5.88	.00	.00	2.88	.00		51.40	7.30	.00	4.30	.00		7.30	.00	.00	4.30	.00
41.60		5.90	.00	.00	2.90	.00		51.60	7.33	.00	4.33	.00		7.33	.00	.00	4.33	.00
41.80		5.92	.00	.00	2.92	.00		51.80	7.35	.00	4.35	.00		7.35	.00	.00	4.35	.00
42.00		5.96	.00	.00	2.96	.00		52.00	7.39	.00	4.39	.00		7.39	.00	.00	4.39	.00
42.20		5.99	.00	.00	2.99	.00		52.20	7.42	.00	4.42	.00		7.42	.00	.00	4.42	.00
42.40		6.02	.00	.00	3.02	.00		52.40	7.45	.00	4.45	.00		7.45	.00	.00	4.45	.00
42.60		6.05	.00	.00	3.05	.00		52.60	7.48	.00	4.48	.00		7.48	.00	.00	4.48	.00
42.80		6.08	.00	.00	3.08	.00		52.80	7.50	.00	4.50	.00		7.50	.00	.00	4.50	.00
43.00		6.10	.00	.00	3.10	.00		53.00	7.54	.00	4.54	.00		7.54	.00	.00	4.54	.00
43.20		6.13	.00	.00	3.13	.00		53.20	7.56	.00	4.56	.00		7.56	.00	.00	4.56	.00
43.40		6.16	.00	.00	3.16	.00		53.40	7.59	.00	4.59	.00		7.59	.00	.00	4.59	.00
43.60		6.19	.00	.00	3.19	.00		53.60	7.62	.00	4.62	.00		7.62	.00	.00	4.62	.00
43.80		6.22	.00	.00	3.22	.00		53.80	7.65	.00	4.65	.00		7.65	.00	.00	4.65	.00
44.00		6.25	.00	.00	3.25	.00		54.00	7.68	.00	4.68	.00		7.68	.00	.00	4.68	.00
44.20		6.27	.00	.00	3.27	.00		54.20	7.71	.00	4.71	.00		7.71	.00	.00	4.71	.00
44.40		6.30	.00	.00	3.30	.00		54.40	7.74	.00	4.74	.00		7.74	.00	.00	4.74	.00
44.60		6.33	.00	.00	3.33	.00		54.60	7.77	.00	4.77	.00		7.77	.00	.00	4.77	.00
44.80		6.36	.00	.00	3.36	.00		54.80	7.79	.00	4.79	.00		7.79	.00	.00	4.79	.00
45.00		6.39	.00	.00	3.39	.00		55.00	7.83	.00	4.83	.00		7.83	.00	.00	4.83	.00
45.20		6.42	.00	.00	3.42	.00		55.20	7.85	.00	4.85	.00		7.85	.00	.00	4.85	.00
45.40		6.44	.00	.00	3.44	.00		55.40	7.88	.00	4.88	.00		7.88	.00	.00	4.88	.00
45.60		6.47	.00	.00	3.47	.00		55.60	7.91	.00	4.91	.00		7.91	.00	.00	4.91	.00
45.80		6.50	.00	.00	3.50	.00		55.80	7.94	.00	4.94	.00		7.94	.00	.00	4.94	.00
46.00		6.53	.00	.00	3.53	.00		56.00	7.97	.00	4.97	.00		7.97	.00	.00	4.97	.00
46.20		6.56	.00	.00	3.56	.00		56.20	8.00	.00	5.00	.00		8.00	.00	.00	5.00	.00
46.40		6.59	.00	.00	3.59	.00		56.40	8.03	.00	5.03	.00		8.03	.00	.00	5.03	.00
46.60		6.61	.00	.00	3.61	.00		56.60	8.06	.00	5.06	.00		8.06	.00	.00	5.06	.00
46.80		6.64	.00	.00	3.64	.00		56.80	8.08	.00	5.08	.00		8.08	.00	.00	5.08	.00
47.00		6.67	.00	.00	3.67	.00		57.00	8.12	.00	5.12	.00		8.12	.00	.00	5.12	.00
47.20		6.70	.00	.00	3.70	.00		57.20	8.14	.00	5.14	.00		8.14	.00	.00	5.14	.00
47.40		6.73	.00	.00	3.73	.00		57.40	8.17	.00	5.17	.00		8.17	.00	.00	5.17	.00
47.60		6.76	.00	.00	3.76	.00		57.60	8.20	.00	5.20	.00		8.20	.00	.00	5.20	.00
47.80		6.78	.00	.00	3.78	.00		57.80	8.23	.00	5.23	.00		8.23	.00	.00	5.23	.00
48.00		6.82	.00	.00	3.82	.00		58.00	8.26	.00	5.26	.00		8.26	.00	.00	5.26	.00
48.20		6.84	.00	.00	3.84	.00		58.20	8.29	.00	5.29	.00		8.29	.00	.00	5.29	.00
48.40		6.87	.00	.00	3.87	.00		58.40	8.32	.00	5.32	.00		8.32	.00	.00	5.32	.00
48.60		6.90	.00	.00	3.90	.00		58.60	8.35	.00	5.35	.00		8.35	.00	.00	5.35	.00
48.80		6.93	.00	.00	3.93	.00		58.80	8.37	.00	5.37	.00		8.37	.00	.00	5.37	.00
49.00		6.96	.00	.00	3.96	.00		59.00	8.41	.00	5.41	.00		8.41	.00	.00	5.41	.00
49.20		6.99	.00	.00	3.99	.00		59.20	8.43	.00	5.43	.00		8.43	.00	.00	5.43	.00
49.40		7.01	.00	.00	4.01	.00		59.40	8.46	.00	5.46	.00		8.46	.00	.00	5.46	.00
49.60		7.04	.00	.00	4.04	.00		59.60	8.49	.00	5.49	.00		8.49	.00	.00	5.49	.00
49.80		7.07	.00	.00	4.07	.00		59.80	8.52	.00	5.52	.00		8.52	.00	.00	5.52	.00
50.00		7.10	.00	.00	4.10	.00		50.00	8.55	.00	5.55	.00		8.55	.00	.00	5.55	.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 + L + F			M		M + L		M + L + F	
	\$	%	\$	%	\$	%		\$	%	\$	%	\$	%
60.20	8.59	.00	.00	.00	.00	5.58	.00	70.20	10.03	15.03	.00	7.03	.00
60.40	8.61	.00	.00	.00	.00	5.61	.00	70.40	10.06	15.06	.00	7.06	.00
60.60	8.64	.00	.00	.00	.00	5.64	.00	70.60	10.09	15.09	.00	7.09	.00
60.80	8.66	.00	.00	.00	.00	5.66	.00	70.80	10.11	15.11	.00	7.11	.00
61.00	8.70	.00	.00	.00	.00	5.70	.00	71.00	10.15	15.15	.00	7.15	.00
61.20	8.72	.00	.00	.00	.00	5.72	.00	71.20	10.17	15.17	.00	7.17	.00
61.40	8.75	.00	.00	.00	.00	5.75	.00	71.40	10.20	15.20	.00	7.20	.00
61.60	8.78	.00	.00	.00	.00	5.78	.00	71.60	10.23	15.23	.00	7.23	.00
61.80	8.81	.00	.00	.00	.00	5.81	.00	71.80	10.26	15.26	.00	7.26	.00
62.00	8.84	.00	.00	.00	.00	5.84	.00	72.00	10.29	15.29	.00	7.29	.00
62.20	8.87	.00	.00	.00	.00	5.87	.00	72.20	10.32	15.32	.00	7.32	.00
62.40	8.90	.00	.00	.00	.00	5.90	.00	72.40	10.35	15.35	.00	7.35	.00
62.60	8.93	.00	.00	.00	.00	5.93	.00	72.60	10.38	15.38	.00	7.38	.00
62.80	8.95	.00	.00	.00	.00	5.95	.00	72.80	10.40	15.40	.00	7.40	.00
63.00	8.99	.00	.00	.00	.00	5.99	.00	73.00	10.44	15.44	.00	7.44	.00
63.20	9.01	.01	.01	.00	.00	6.01	.00	73.20	10.46	15.46	.00	7.46	.00
63.40	9.04	.04	.04	.00	.00	6.04	.00	73.40	10.49	15.49	.00	7.49	.00
63.60	9.07	.07	.07	.00	.00	6.07	.00	73.60	10.52	15.52	.00	7.52	.00
63.80	9.10	.10	.10	.00	.00	6.10	.00	73.80	10.55	15.55	.00	7.55	.00
64.00	9.13	.13	.13	.00	.00	6.13	.00	74.00	10.58	15.58	.00	7.58	.00
64.20	9.16	.16	.16	.00	.00	6.16	.00	74.20	10.61	15.61	.00	7.61	.00
64.40	9.19	.19	.19	.00	.00	6.19	.00	74.40	10.64	15.64	.00	7.64	.00
64.60	9.22	.22	.22	.00	.00	6.22	.00	74.60	10.67	15.67	.00	7.67	.00
64.80	9.24	.24	.24	.00	.00	6.24	.00	74.80	10.69	15.69	.00	7.69	.00
65.00	9.28	.28	.28	.00	.00	6.28	.00	75.00	10.73	15.73	.00	7.73	.00
65.20	9.30	.30	.30	.00	.00	6.30	.00	75.20	10.75	15.75	.00	7.75	.00
65.40	9.33	.33	.33	.00	.00	6.33	.00	75.40	10.78	15.78	.00	7.78	.00
65.60	9.36	.36	.36	.00	.00	6.36	.00	75.60	10.81	15.81	.00	7.81	.00
65.80	9.39	.39	.39	.00	.00	6.39	.00	75.80	10.84	15.84	.00	7.84	.00
66.00	9.42	.42	.42	.00	.00	6.42	.00	76.00	10.87	15.87	.00	7.87	.00
66.20	9.45	.45	.45	.00	.00	6.45	.00	76.20	10.90	15.90	.00	7.90	.00
66.40	9.48	.48	.48	.00	.00	6.48	.00	76.40	10.93	15.93	.00	7.93	.00
66.60	9.51	.51	.51	.00	.00	6.51	.00	76.60	10.96	15.96	.00	7.96	.00
66.80	9.53	.53	.53	.00	.00	6.53	.00	76.80	10.99	15.99	.00	7.99	.00
67.00	9.57	.57	.57	.00	.00	6.57	.00	77.00	11.02	16.02	.00	8.02	.00
67.20	9.59	.59	.59	.00	.00	6.59	.00	77.20	11.04	16.04	.00	8.04	.00
67.40	9.62	.62	.62	.00	.00	6.62	.00	77.40	11.07	16.07	.00	8.07	.00
67.60	9.65	.65	.65	.00	.00	6.65	.00	77.60	11.10	16.10	.00	8.10	.00
67.80	9.68	.68	.68	.00	.00	6.68	.00	77.80	11.13	16.13	.00	8.13	.00
68.00	9.71	.71	.71	.00	.00	6.71	.00	78.00	11.16	16.16	.00	8.16	.00
68.20	9.74	.74	.74	.00	.00	6.74	.00	78.20	11.19	16.19	.00	8.19	.00
68.40	9.77	.77	.77	.00	.00	6.77	.00	78.40	11.22	16.22	.00	8.22	.00
68.60	9.80	.80	.80	.00	.00	6.80	.00	78.60	11.25	16.25	.00	8.25	.00
68.80	9.82	.82	.82	.00	.00	6.82	.00	78.80	11.27	16.27	.00	8.27	.00
69.00	9.85	.85	.85	.00	.00	6.85	.00	79.00	11.31	16.31	.00	8.31	.00
69.20	9.88	.88	.88	.00	.00	6.88	.00	79.20	11.33	16.33	.00	8.33	.00
69.40	9.91	.91	.91	.00	.00	6.91	.00	79.40	11.36	16.36	.00	8.36	.00
69.60	9.93	.93	.93	.00	.00	6.93	.00	79.60	11.39	16.39	.00	8.39	.00
69.80	9.97	.97	.97	.00	.00	6.97	.00	79.80	11.42	16.42	.00	8.42	.00
70.00	10.00	1.00	1.00	.00	.00	7.00	.00	80.00	11.45	16.45	.00	8.45	.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	S	S + L	S + F	S + L + F	M	S	S + L	S + F	S + L + F	M
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
80.40	11.48	2.61	2.48	0.00	8.48	90.20	12.92	3.93	3.93	0.00	93.93	3.93	3.93	0.00	93.93
80.40	11.51	2.51	2.51	0.00	8.51	90.40	12.95	3.95	3.95	0.00	94.35	3.95	3.95	0.00	94.35
80.60	11.54	2.54	2.54	0.00	8.54	90.60	12.99	3.99	3.99	0.00	94.59	3.99	3.99	0.00	94.59
81.00	11.56	2.56	2.56	0.00	8.56	90.80	13.01	4.01	4.01	0.00	94.81	4.01	4.01	0.00	94.81
81.00	11.60	2.60	2.60	0.00	8.60	91.00	13.05	4.05	4.05	0.00	95.05	4.05	4.05	0.00	95.05
81.20	11.62	2.62	2.62	0.00	8.62	91.20	13.07	4.07	4.07	0.00	95.27	4.07	4.07	0.00	95.27
81.40	11.65	2.65	2.65	0.00	8.65	91.40	13.10	4.10	4.10	0.00	95.47	4.10	4.10	0.00	95.47
81.60	11.68	2.68	2.68	0.00	8.68	91.60	13.13	4.13	4.13	0.00	95.68	4.13	4.13	0.00	95.68
81.80	11.71	2.71	2.71	0.00	8.71	91.80	13.16	4.16	4.16	0.00	95.89	4.16	4.16	0.00	95.89
82.00	11.74	2.74	2.74	0.00	8.74	92.00	13.19	4.19	4.19	0.00	96.10	4.19	4.19	0.00	96.10
82.20	11.77	2.77	2.77	0.00	8.77	92.20	13.22	4.22	4.22	0.00	96.32	4.22	4.22	0.00	96.32
82.40	11.80	2.80	2.80	0.00	8.80	92.40	13.25	4.25	4.25	0.00	96.54	4.25	4.25	0.00	96.54
82.60	11.83	2.83	2.83	0.00	8.83	92.60	13.28	4.28	4.28	0.00	96.76	4.28	4.28	0.00	96.76
82.80	11.85	2.85	2.85	0.00	8.85	92.80	13.30	4.30	4.30	0.00	96.98	4.30	4.30	0.00	96.98
83.00	11.89	2.89	2.89	0.00	8.89	93.00	13.34	4.34	4.34	0.00	97.20	4.34	4.34	0.00	97.20
83.20	11.91	2.91	2.91	0.00	8.91	93.20	13.36	4.36	4.36	0.00	97.42	4.36	4.36	0.00	97.42
83.40	11.94	2.94	2.94	0.00	8.94	93.40	13.39	4.39	4.39	0.00	97.64	4.39	4.39	0.00	97.64
83.60	11.97	2.97	2.97	0.00	8.97	93.60	13.42	4.42	4.42	0.00	97.86	4.42	4.42	0.00	97.86
83.80	12.00	3.00	3.00	0.00	9.00	93.80	13.45	4.45	4.45	0.00	98.08	4.45	4.45	0.00	98.08
84.00	12.03	3.03	3.03	0.00	9.03	94.00	13.48	4.48	4.48	0.00	98.30	4.48	4.48	0.00	98.30
84.20	12.06	3.06	3.06	0.00	9.06	94.20	13.51	4.51	4.51	0.00	98.52	4.51	4.51	0.00	98.52
84.40	12.09	3.09	3.09	0.00	9.09	94.40	13.54	4.54	4.54	0.00	98.74	4.54	4.54	0.00	98.74
84.60	12.12	3.12	3.12	0.00	9.12	94.60	13.57	4.57	4.57	0.00	98.96	4.57	4.57	0.00	98.96
84.80	12.14	3.14	3.14	0.00	9.14	94.80	13.59	4.59	4.59	0.00	99.18	4.59	4.59	0.00	99.18
85.00	12.18	3.18	3.18	0.00	9.18	95.00	13.63	4.63	4.63	0.00	99.40	4.63	4.63	0.00	99.40
85.20	12.20	3.20	3.20	0.00	9.20	95.20	13.65	4.65	4.65	0.00	99.62	4.65	4.65	0.00	99.62
85.40	12.23	3.23	3.23	0.00	9.23	95.40	13.68	4.68	4.68	0.00	99.84	4.68	4.68	0.00	99.84
85.60	12.26	3.26	3.26	0.00	9.26	95.60	13.71	4.71	4.71	0.00	100.06	4.71	4.71	0.00	100.06
85.80	12.29	3.29	3.29	0.00	9.29	95.80	13.74	4.74	4.74	0.00	100.28	4.74	4.74	0.00	100.28
86.00	12.32	3.32	3.32	0.00	9.32	96.00	13.77	4.77	4.77	0.00	100.50	4.77	4.77	0.00	100.50
86.20	12.35	3.35	3.35	0.00	9.35	96.20	13.80	4.80	4.80	0.00	100.72	4.80	4.80	0.00	100.72
86.40	12.38	3.38	3.38	0.00	9.38	96.40	13.83	4.83	4.83	0.00	100.94	4.83	4.83	0.00	100.94
86.60	12.41	3.41	3.41	0.00	9.41	96.60	13.86	4.86	4.86	0.00	101.16	4.86	4.86	0.00	101.16
86.80	12.43	3.43	3.43	0.00	9.43	96.80	13.88	4.88	4.88	0.00	101.38	4.88	4.88	0.00	101.38
87.00	12.47	3.47	3.47	0.00	9.47	97.00	13.92	4.92	4.92	0.00	101.60	4.92	4.92	0.00	101.60
87.20	12.49	3.49	3.49	0.00	9.49	97.20	13.94	4.94	4.94	0.00	101.82	4.94	4.94	0.00	101.82
87.40	12.52	3.52	3.52	0.00	9.52	97.40	13.97	4.97	4.97	0.00	102.04	4.97	4.97	0.00	102.04
87.60	12.55	3.55	3.55	0.00	9.55	97.60	14.00	5.00	5.00	0.00	102.26	5.00	5.00	0.00	102.26
87.80	12.58	3.58	3.58	0.00	9.58	97.80	14.03	5.03	5.03	0.00	102.48	5.03	5.03	0.00	102.48
88.00	12.61	3.61	3.61	0.00	9.61	98.00	14.06	5.06	5.06	0.00	102.70	5.06	5.06	0.00	102.70
88.20	12.64	3.64	3.64	0.00	9.64	98.20	14.09	5.09	5.09	0.00	102.92	5.09	5.09	0.00	102.92
88.40	12.67	3.67	3.67	0.00	9.67	98.40	14.12	5.12	5.12	0.00	103.14	5.12	5.12	0.00	103.14
88.60	12.70	3.70	3.70	0.00	9.70	98.60	14.15	5.15	5.15	0.00	103.36	5.15	5.15	0.00	103.36
88.80	12.72	3.72	3.72	0.00	9.72	98.80	14.17	5.17	5.17	0.00	103.58	5.17	5.17	0.00	103.58
89.00	12.76	3.76	3.76	0.00	9.76	99.00	14.21	5.21	5.21	0.00	103.80	5.21	5.21	0.00	103.80
89.20	12.78	3.78	3.78	0.00	9.78	99.20	14.23	5.23	5.23	0.00	104.02	5.23	5.23	0.00	104.02
89.40	12.81	3.81	3.81	0.00	9.81	99.40	14.26	5.26	5.26	0.00	104.24	5.26	5.26	0.00	104.24
89.60	12.84	3.84	3.84	0.00	9.84	99.60	14.29	5.29	5.29	0.00	104.46	5.29	5.29	0.00	104.46
89.80	12.87	3.87	3.87	0.00	9.87	99.80	14.32	5.32	5.32	0.00	104.68	5.32	5.32	0.00	104.68
90.00	12.90	3.90	3.90	0.00	9.90	100.00	14.35	5.35	5.35	0.00	104.90	5.35	5.35	0.00	104.90

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	S	S + L	S + F	S + L + F	M	M + L	M + F
100.20	14.36	5.39	0.00	11.38	2.38	0.00	110.20	16.53	7.53	0.00	13.53	4.53	0.00	100.20	14.36	5.39	0.00	11.38	2.38	0.00
100.40	14.61	5.41	0.00	11.41	2.41	0.00	110.40	16.60	7.60	0.00	13.60	4.60	0.00	100.40	14.61	5.41	0.00	11.41	2.41	0.00
100.60	14.84	5.44	0.00	11.44	2.44	0.00	110.60	16.67	7.67	0.00	13.67	4.67	0.00	100.60	14.84	5.44	0.00	11.44	2.44	0.00
100.80	14.99	5.46	0.00	11.46	2.46	0.00	110.80	16.71	7.71	0.00	13.71	4.71	0.00	100.80	14.99	5.46	0.00	11.46	2.46	0.00
101.00	14.99	5.50	0.00	11.50	2.50	0.00	111.00	16.81	7.81	0.00	13.81	4.81	0.00	101.00	14.99	5.50	0.00	11.50	2.50	0.00
101.20	14.52	5.52	0.00	11.52	2.52	0.00	111.20	16.88	7.88	0.00	13.88	4.88	0.00	101.20	14.52	5.52	0.00	11.52	2.52	0.00
101.40	14.55	5.55	0.00	11.55	2.55	0.00	111.40	16.95	7.95	0.00	13.95	4.95	0.00	101.40	14.55	5.55	0.00	11.55	2.55	0.00
101.60	14.58	5.58	0.00	11.58	2.58	0.00	111.60	17.02	8.02	0.00	14.02	5.02	0.00	101.60	14.58	5.58	0.00	11.58	2.58	0.00
101.80	14.61	5.61	0.00	11.61	2.61	0.00	111.80	17.09	8.09	0.00	14.09	5.09	0.00	101.80	14.61	5.61	0.00	11.61	2.61	0.00
102.00	14.64	5.64	0.00	11.64	2.64	0.00	112.00	17.15	8.15	0.00	14.15	5.15	0.00	102.00	14.64	5.64	0.00	11.64	2.64	0.00
102.20	14.67	5.67	0.00	11.67	2.67	0.00	112.20	17.23	8.23	0.00	14.23	5.23	0.00	102.20	14.67	5.67	0.00	11.67	2.67	0.00
102.40	14.70	5.70	0.00	11.70	2.70	0.00	112.40	17.30	8.30	0.00	14.30	5.30	0.00	102.40	14.70	5.70	0.00	11.70	2.70	0.00
102.60	14.73	5.73	0.00	11.73	2.73	0.00	112.60	17.37	8.37	0.00	14.37	5.37	0.00	102.60	14.73	5.73	0.00	11.73	2.73	0.00
102.80	14.75	5.75	0.00	11.75	2.75	0.00	112.80	17.44	8.44	0.00	14.44	5.44	0.00	102.80	14.75	5.75	0.00	11.75	2.75	0.00
103.00	14.79	5.79	0.00	11.79	2.79	0.00	113.00	17.51	8.51	0.00	14.51	5.51	0.00	103.00	14.79	5.79	0.00	11.79	2.79	0.00
103.20	14.81	5.81	0.00	11.81	2.81	0.00	113.20	17.58	8.58	0.00	14.58	5.58	0.00	103.20	14.81	5.81	0.00	11.81	2.81	0.00
103.40	14.84	5.84	0.00	11.84	2.84	0.00	113.40	17.65	8.65	0.00	14.65	5.65	0.00	103.40	14.84	5.84	0.00	11.84	2.84	0.00
103.60	14.87	5.87	0.00	11.87	2.87	0.00	113.60	17.72	8.72	0.00	14.72	5.72	0.00	103.60	14.87	5.87	0.00	11.87	2.87	0.00
103.80	14.90	5.90	0.00	11.90	2.90	0.00	113.80	17.79	8.79	0.00	14.79	5.79	0.00	103.80	14.90	5.90	0.00	11.90	2.90	0.00
104.00	14.93	5.93	0.00	11.93	2.93	0.00	114.00	17.86	8.86	0.00	14.86	5.86	0.00	104.00	14.93	5.93	0.00	11.93	2.93	0.00
104.20	14.96	5.96	0.00	11.96	2.96	0.00	114.20	17.93	8.93	0.00	14.93	5.93	0.00	104.20	14.96	5.96	0.00	11.96	2.96	0.00
104.40	14.99	5.99	0.00	11.99	2.99	0.00	114.40	18.00	9.00	0.00	15.00	6.00	0.00	104.40	14.99	5.99	0.00	11.99	2.99	0.00
104.60	15.02	6.02	0.00	12.02	3.02	0.00	114.60	18.07	9.07	0.00	15.07	6.07	0.00	104.60	15.02	6.02	0.00	12.02	3.02	0.00
104.80	15.05	6.05	0.00	12.05	3.05	0.00	114.80	18.14	9.14	0.00	15.14	6.14	0.00	104.80	15.05	6.05	0.00	12.05	3.05	0.00
105.00	15.08	6.08	0.00	12.08	3.08	0.00	115.00	18.21	9.21	0.00	15.21	6.21	0.00	105.00	15.08	6.08	0.00	12.08	3.08	0.00
105.20	15.10	6.10	0.00	12.10	3.10	0.00	115.20	18.28	9.28	0.00	15.28	6.28	0.00	105.20	15.10	6.10	0.00	12.10	3.10	0.00
105.40	15.13	6.13	0.00	12.13	3.13	0.00	115.40	18.35	9.35	0.00	15.35	6.35	0.00	105.40	15.13	6.13	0.00	12.13	3.13	0.00
105.60	15.15	6.15	0.00	12.15	3.15	0.00	115.60	18.42	9.42	0.00	15.42	6.42	0.00	105.60	15.15	6.15	0.00	12.15	3.15	0.00
105.80	15.18	6.18	0.00	12.18	3.18	0.00	115.80	18.49	9.49	0.00	15.49	6.49	0.00	105.80	15.18	6.18	0.00	12.18	3.18	0.00
106.00	15.22	6.22	0.00	12.22	3.22	0.00	116.00	18.56	9.56	0.00	15.56	6.56	0.00	106.00	15.22	6.22	0.00	12.22	3.22	0.00
106.20	15.25	6.25	0.00	12.25	3.25	0.00	116.20	18.63	9.63	0.00	15.63	6.63	0.00	106.20	15.25	6.25	0.00	12.25	3.25	0.00
106.40	15.28	6.28	0.00	12.28	3.28	0.00	116.40	18.70	9.70	0.00	15.70	6.70	0.00	106.40	15.28	6.28	0.00	12.28	3.28	0.00
106.60	15.31	6.31	0.00	12.31	3.31	0.00	116.60	18.77	9.77	0.00	15.77	6.77	0.00	106.60	15.31	6.31	0.00	12.31	3.31	0.00
106.80	15.34	6.34	0.00	12.34	3.34	0.00	116.80	18.84	9.84	0.00	15.84	6.84	0.00	106.80	15.34	6.34	0.00	12.34	3.34	0.00
107.00	15.37	6.37	0.00	12.37	3.37	0.00	117.00	18.91	9.91	0.00	15.91	6.91	0.00	107.00	15.37	6.37	0.00	12.37	3.37	0.00
107.20	15.43	6.48	0.00	12.48	3.48	0.00	117.20	18.98	9.98	0.00	15.98	6.98	0.00	107.20	15.43	6.48	0.00	12.48	3.48	0.00
107.40	15.55	6.55	0.00	12.55	3.55	0.00	117.40	19.05	10.05	0.00	16.05	7.05	0.00	107.40	15.55	6.55	0.00	12.55	3.55	0.00
107.60	15.62	6.62	0.00	12.62	3.62	0.00	117.60	19.12	10.12	0.00	16.12	7.12	0.00	107.60	15.62	6.62	0.00	12.62	3.62	0.00
107.80	15.69	6.69	0.00	12.69	3.69	0.00	117.80	19.19	10.19	0.00	16.19	7.19	0.00	107.80	15.69	6.69	0.00	12.69	3.69	0.00
108.00	15.75	6.75	0.00	12.75	3.75	0.00	118.00	19.26	10.26	0.00	16.26	7.26	0.00	108.00	15.75	6.75	0.00	12.75	3.75	0.00
108.20	15.83	6.83	0.00	12.83	3.83	0.00	118.20	19.33	10.33	0.00	16.33	7.33	0.00	108.20	15.83	6.83	0.00	12.83	3.83	0.00
108.40	15.90	6.90	0.00	12.90	3.90	0.00	118.40	19.40	10.40	0.00	16.40	7.40	0.00	108.40	15.90	6.90	0.00	12.90	3.90	0.00
108.60	15.97	6.97	0.00	12.97	3.97	0.00	118.60	19.47	10.47	0.00	16.47	7.47	0.00	108.60	15.97	6.97	0.00	12.97	3.97	0.00
108.80	16.04	7.04	0.00	13.04	4.04	0.00	118.80	19.54	10.54	0.00	16.54	7.54	0.00	108.80	16.04	7.04	0.00	13.04	4.04	0.00
109.00	16.11	7.11	0.00	13.11	4.11	0.00	119.00	19.61	10.61	0.00	16.61	7.61	0.00	109.00	16.11	7.11	0.00	13.11	4.11	0.00
109.20	16.18	7.18	0.00	13.18	4.18	0.00	119.20	19.65	10.68	0.00	16.68	7.68	0.00	109.20	16.18	7.18	0.00	13.18	4.18	0.00
109.40	16.25	7.25	0.00	13.25	4.25	0.00	119.40	19.75	10.75	0.00	16.75	7.75	0.00	109.40	16.25	7.25	0.00	13.25	4.25	0.00
109.60	16.32	7.32	0.00	13.32	4.32	0.00	119.60	19.82	10.82	0.00	16.82	7.82	0.00	109.60	16.32	7.32	0.00	13.32	4.32	0.00
109.80	16.39	7.39	0.00	13.39	4.39	0.00	119.80	19.89	10.89	0.00	16.89	7.89	0.00	109.80	16.39	7.39	0.00	13.39	4.39	0.00
110.00	16.46	7.46	0.00	13.46	4.46	0.00	120.00	19.96	10.96	0.00	16.96	7.96	0.00	110.00	16.46	7.46	0.00	13.46	4.46	0.00

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		S	S + L	S + F	S + L + F	M
\$ 120.20	20.23	11.13	11.13	2.13	8.03	\$ 130.20	20.23	14.53	14.53	5.53	20.53
120.40	20.43	11.10	11.10	2.10	8.10	130.40	20.43	14.60	14.60	5.60	20.60
120.60	20.63	11.17	11.17	2.17	8.17	130.60	20.63	14.67	14.67	5.67	20.67
120.80	20.84	11.24	11.24	2.24	8.24	130.80	20.84	14.74	14.74	5.74	20.74
121.00	20.81	11.31	11.31	2.31	8.31	131.00	20.81	14.81	14.81	5.81	20.81
121.20	20.38	11.36	11.36	2.36	8.36	131.20	20.38	14.88	14.88	5.88	20.88
121.40	20.52	11.52	11.52	2.52	8.52	131.40	20.52	14.95	14.95	5.95	20.95
121.60	20.87	11.87	11.87	2.87	8.87	131.60	20.87	15.02	15.02	6.02	21.02
121.80	20.59	11.59	11.59	2.59	8.59	131.80	20.59	15.09	15.09	6.09	21.09
122.00	20.66	11.66	11.66	2.66	8.66	132.00	20.66	15.16	15.16	6.16	21.16
122.20	20.73	11.73	11.73	2.73	8.73	132.20	20.73	15.23	15.23	6.23	21.23
122.40	20.87	11.87	11.87	2.87	8.87	132.40	20.87	15.30	15.30	6.30	21.30
122.60	20.94	11.94	11.94	2.94	8.94	132.60	20.94	15.37	15.37	6.37	21.37
122.80	21.01	12.01	12.01	3.01	9.01	132.80	21.01	15.44	15.44	6.44	21.44
123.00	21.08	12.08	12.08	3.08	9.08	133.00	21.08	15.51	15.51	6.51	21.51
123.20	21.15	12.15	12.15	3.15	9.15	133.20	21.15	15.58	15.58	6.58	21.58
123.40	21.22	12.22	12.22	3.22	9.22	133.40	21.22	15.65	15.65	6.65	21.65
123.60	21.29	12.29	12.29	3.29	9.29	133.60	21.29	15.72	15.72	6.72	21.72
123.80	21.36	12.36	12.36	3.36	9.36	133.80	21.36	15.79	15.79	6.79	21.79
124.00	21.43	12.43	12.43	3.43	9.43	134.00	21.43	15.86	15.86	6.86	21.86
124.20	21.50	12.50	12.50	3.50	9.50	134.20	21.50	15.93	15.93	6.93	21.93
124.40	21.57	12.57	12.57	3.57	9.57	134.40	21.57	16.00	16.00	7.00	22.00
124.60	21.64	12.64	12.64	3.64	9.64	134.60	21.64	16.07	16.07	7.07	22.07
124.80	21.71	12.71	12.71	3.71	9.71	134.80	21.71	16.14	16.14	7.14	22.14
125.00	21.78	12.78	12.78	3.78	9.78	135.00	21.78	16.21	16.21	7.21	22.21
125.20	21.85	12.85	12.85	3.85	9.85	135.20	21.85	16.28	16.28	7.28	22.28
125.40	21.92	12.92	12.92	3.92	9.92	135.40	21.92	16.35	16.35	7.35	22.35
125.60	21.99	12.99	12.99	3.99	9.99	135.60	21.99	16.42	16.42	7.42	22.42
125.80	22.06	13.06	13.06	4.06	10.06	135.80	22.06	16.49	16.49	7.49	22.49
126.00	22.13	13.13	13.13	4.13	10.13	136.00	22.13	16.56	16.56	7.56	22.56
126.20	22.20	13.20	13.20	4.20	10.20	136.20	22.20	16.63	16.63	7.63	22.63
126.40	22.27	13.27	13.27	4.27	10.27	136.40	22.27	16.70	16.70	7.70	22.70
126.60	22.34	13.34	13.34	4.34	10.34	136.60	22.34	16.77	16.77	7.77	22.77
126.80	22.41	13.41	13.41	4.41	10.41	136.80	22.41	16.84	16.84	7.84	22.84
127.00	22.48	13.48	13.48	4.48	10.48	137.00	22.48	16.91	16.91	7.91	22.91
127.20	22.55	13.55	13.55	4.55	10.55	137.20	22.55	16.98	16.98	7.98	22.98
127.40	22.62	13.62	13.62	4.62	10.62	137.40	22.62	17.05	17.05	8.05	23.05
127.60	22.69	13.69	13.69	4.69	10.69	137.60	22.69	17.12	17.12	8.12	23.12
127.80	22.76	13.76	13.76	4.76	10.76	137.80	22.76	17.19	17.19	8.19	23.19
128.00	22.83	13.83	13.83	4.83	10.83	138.00	22.83	17.26	17.26	8.26	23.26
128.20	22.90	13.90	13.90	4.90	10.90	138.20	22.90	17.33	17.33	8.33	23.33
128.40	22.97	13.97	13.97	4.97	10.97	138.40	22.97	17.40	17.40	8.40	23.40
128.60	23.04	14.04	14.04	5.04	11.04	138.60	23.04	17.47	17.47	8.47	23.47
128.80	23.11	14.11	14.11	5.11	11.11	138.80	23.11	17.54	17.54	8.54	23.54
129.00	23.18	14.18	14.18	5.18	11.18	139.00	23.18	17.61	17.61	8.61	23.61
129.20	23.25	14.25	14.25	5.25	11.25	139.20	23.25	17.68	17.68	8.68	23.68
129.40	23.32	14.32	14.32	5.32	11.32	139.40	23.32	17.75	17.75	8.75	23.75
129.60	23.39	14.39	14.39	5.39	11.39	139.60	23.39	17.82	17.82	8.82	23.82
129.80	23.46	14.46	14.46	5.46	11.46	139.80	23.46	17.89	17.89	8.89	23.89
130.00	23.53	14.53	14.53	5.53	11.53	140.00	23.53	17.96	17.96	8.96	23.96

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					M + F		
	S	S + L	S + F	S + L + F	M		S	S + L	S + F	S + L + F	M			
\$ 140.20	\$ 27.03	\$ 18.03	\$ 18.03	\$ 9.03	\$ 24.03	\$ 6.03	\$ 15.03	\$ 15.03	\$ 6.03	\$ 150.20	\$ 30.53	\$ 27.53	\$ 18.53	\$ 9.53
141.40	27.45	18.45	18.45	9.45	24.45	6.45	15.45	15.45	6.45	151.40	30.95	27.95	18.95	9.95
142.60	27.87	18.87	18.87	9.87	24.87	6.87	15.87	15.87	6.87	152.60	31.37	28.37	19.37	10.37
143.80	28.29	19.29	19.29	10.29	25.29	7.29	16.29	16.29	7.29	153.80	31.79	28.79	19.79	10.79
145.00	28.91	19.91	19.91	10.91	25.91	7.91	16.91	16.91	7.91	155.00	32.21	29.21	20.21	11.21
146.20	29.33	20.33	20.33	11.33	26.33	8.33	17.33	17.33	8.33	156.20	32.63	29.63	20.63	11.63
147.40	29.75	20.75	20.75	11.75	26.75	8.75	17.75	17.75	8.75	157.40	33.05	30.05	21.05	12.05
148.60	30.17	21.17	21.17	12.17	27.17	9.17	18.17	18.17	9.17	158.60	33.47	30.47	21.47	12.47
149.80	30.59	21.59	21.59	12.59	27.59	9.59	18.59	18.59	9.59	159.80	33.89	30.89	21.89	12.89
151.00	31.23	22.23	22.23	13.23	28.23	10.23	19.23	19.23	10.23	161.00	34.51	31.51	22.51	13.51
152.20	31.65	22.65	22.65	13.65	28.65	10.65	19.65	19.65	10.65	162.20	34.93	31.93	22.93	13.93
153.40	32.07	23.07	23.07	14.07	29.07	11.07	20.07	20.07	11.07	163.40	35.35	32.35	23.35	14.35
154.60	32.49	23.49	23.49	14.49	29.49	11.49	20.49	20.49	11.49	164.60	35.77	32.77	23.77	14.77
155.80	32.91	23.91	23.91	14.91	29.91	11.91	20.91	20.91	11.91	165.80	36.19	33.19	24.19	15.19
157.00	33.55	24.55	24.55	15.55	30.55	12.55	21.55	21.55	12.55	167.00	36.83	33.83	24.83	15.83
158.20	33.97	24.97	24.97	15.97	30.97	12.97	21.97	21.97	12.97	168.20	37.25	34.25	25.25	16.25
159.40	34.39	25.39	25.39	16.39	31.39	13.39	22.39	22.39	13.39	169.40	37.67	34.67	25.67	16.67
160.60	34.81	25.81	25.81	16.81	31.81	13.81	22.81	22.81	13.81	170.60	38.09	35.09	26.09	17.09
161.80	35.23	26.23	26.23	17.23	32.23	14.23	23.23	23.23	14.23	171.80	38.51	35.51	26.51	17.51
163.00	35.87	26.87	26.87	17.87	32.87	14.87	23.87	23.87	14.87	173.00	39.15	36.15	27.15	18.15
164.20	36.29	27.29	27.29	18.29	33.29	15.29	24.29	24.29	15.29	174.20	39.57	36.57	27.57	18.57
165.40	36.71	27.71	27.71	18.71	33.71	15.71	24.71	24.71	15.71	175.40	40.00	37.00	28.00	19.00
166.60	37.13	28.13	28.13	19.13	34.13	16.13	25.13	25.13	16.13	176.60	40.42	37.42	28.42	19.42
167.80	37.55	28.55	28.55	19.55	34.55	16.55	25.55	25.55	16.55	177.80	40.84	37.84	28.84	19.84
169.00	38.19	29.19	29.19	20.19	35.19	17.19	26.19	26.19	17.19	179.00	41.48	38.48	29.48	20.48
170.20	38.61	29.61	29.61	20.61	35.61	17.61	26.61	26.61	17.61	180.20	41.90	38.90	29.90	20.90
171.40	39.03	30.03	30.03	21.03	36.03	18.03	27.03	27.03	18.03	181.40	42.32	39.32	30.32	21.32
172.60	39.45	30.45	30.45	21.45	36.45	18.45	27.45	27.45	18.45	182.60	42.74	39.74	30.74	21.74
173.80	39.87	30.87	30.87	21.87	36.87	18.87	27.87	27.87	18.87	183.80	43.16	40.16	31.16	22.16
175.00	40.51	31.51	31.51	22.51	37.51	19.51	28.51	28.51	19.51	185.00	43.79	40.79	31.79	22.79
176.20	40.93	31.93	31.93	22.93	37.93	19.93	28.93	28.93	19.93	186.20	44.21	41.21	32.21	23.21
177.40	41.35	32.35	32.35	23.35	38.35	20.35	29.35	29.35	20.35	187.40	44.63	41.63	32.63	23.63
178.60	41.77	32.77	32.77	23.77	38.77	20.77	29.77	29.77	20.77	188.60	45.05	42.05	33.05	24.05
179.80	42.19	33.19	33.19	24.19	39.19	21.19	30.19	30.19	21.19	189.80	45.47	42.47	33.47	24.47
181.00	42.83	33.83	33.83	24.83	39.83	21.83	30.83	30.83	21.83	191.00	46.11	43.11	34.11	25.11
182.20	43.25	34.25	34.25	25.25	40.25	22.25	31.25	31.25	22.25	192.20	46.53	43.53	34.53	25.53
183.40	43.67	34.67	34.67	25.67	40.67	22.67	31.67	31.67	22.67	193.40	46.95	43.95	34.95	25.95
184.60	44.09	35.09	35.09	26.09	41.09	23.09	32.09	32.09	23.09	194.60	47.37	44.37	35.37	26.37
185.80	44.51	35.51	35.51	26.51	41.51	23.51	32.51	32.51	23.51	195.80	47.79	44.79	35.79	26.79
187.00	45.15	36.15	36.15	27.15	42.15	24.15	33.15	33.15	24.15	197.00	48.43	45.43	36.43	27.43
188.20	45.57	36.57	36.57	27.57	42.57	24.57	33.57	33.57	24.57	198.20	48.85	45.85	36.85	27.85
189.40	45.99	36.99	36.99	27.99	43.00	24.99	34.00	34.00	24.99	199.40	49.27	46.27	37.27	28.27
190.60	46.41	37.41	37.41	28.41	43.42	25.41	34.42	34.42	25.41	200.60	49.69	46.69	37.69	28.69
191.80	46.83	37.83	37.83	28.83	43.84	25.83	34.84	34.84	25.83	201.80	50.11	47.11	38.11	29.11
193.00	47.47	38.47	38.47	29.47	44.48	26.47	35.48	35.48	26.47	203.00	50.81	47.81	38.81	29.81
194.20	47.89	38.89	38.89	29.89	44.90	26.89	35.90	35.90	26.89	204.20	51.23	48.23	39.23	30.23
195.40	48.31	39.31	39.31	30.31	45.32	27.31	36.32	36.32	27.31	205.40	51.65	48.65	39.65	30.65
196.60	48.73	39.73	39.73	30.73	45.74	27.73	36.74	36.74	27.73	206.60	52.07	49.07	40.07	31.07
197.80	49.15	40.15	40.15	31.15	46.16	28.15	37.16	37.16	28.15	207.80	52.49	49.49	40.49	31.49
199.00	49.79	40.79	40.79	31.79	46.80	28.79	37.80	37.80	28.79	209.00	53.13	50.13	41.13	32.13
200.20	50.21	41.21	41.21	32.21	47.22	29.21	38.22	38.22	29.21	210.20	53.55	50.55	41.55	32.55
201.40	50.63	41.63	41.63	32.63	47.64	29.63	38.64	38.64	29.63	211.40	53.97	50.97	41.97	32.97
202.60	51.05	42.05	42.05	33.05	48.06	30.05	39.06	39.06	30.05	212.60	54.39	51.39	42.39	33.39
203.80	51.47	42.47	42.47	33.47	48.48	30.47	39.48	39.48	30.47	213.80	54.81	51.81	42.81	33.81
205.00	52.11	43.11	43.11	34.11	49.12	31.11	40.12	40.12	31.11	215.00	55.45	52.45	43.45	34.45
206.20	52.53	43.53	43.53	34.53	49.54	31.53	40.54	40.54	31.53	216.20	55.87	52.87	43.87	34.87
207.40	52.95	43.95	43.95	34.95	49.96	31.95	40.96	40.96	31.95	217.40	56.29	53.29	44.29	35.29
208.60	53.37	44.37	44.37	35.37	50.38	32.37	41.38	41.38	32.37	218.60	56.71	53.71	44.71	35.71
209.80	53.79	44.79	44.79	35.79	50.80	32.79	41.80	41.80	32.79	219.80	57.13	54.13	45.13	36.13
211.00	54.43	45.43	45.43	36.43	51.44	33.43	42.44	42.44	33.43	221.00	57.77	54.77	45.77	36.77
212.20	54.85	45.85	45.85	36.85	51.86	33.85	42.86	42.86	33.85	222.20	58.19	55.19	46.19	37.19
213.40	55.27	46.27	46.27	37.27	52.28	34.27	43.28	43.28	34.27	223.40	58.61	55.61	46.61	37.61
214.60	55.69	46.69	46.69	37.69	52.70	34.69	43.70	43.70	34.69	224.60	59.03	56.03	47.03	38.03
215.80	56.11	47.11	47.11	38.11	53.12	35.11	44.12	44.12	35.11	225.80	59.45	56.45	47.45	38.45
217.00	56.75	47.75	47.75	38.75	53.76	35.75	44.76	44.76	35.75	227.00	60.09	57.09	48.09	39.09
218.20	57.17	48.17	48.17	39.17	54.18	36.17	45.18	45.18	36.17	228.20	60.51	57.51	48.51	39.51
219.40	57.59	48.59	48.59	39.59	54.60	36.59	45.60	45.60	36.59	229.40	60.93	57.93	48.93	39.93
220.60	58.01	49.01	49.01	40.01	55.02	37.01	46.02	46.02	37.01	230.60	61.35	58.35	49.35	40.35
221.80	58.43	49.43	49.43	40.43	55.44	37.43	46.44	46.44	37.43	231.80	61.77	58.77	49.77	40.77
223.00	58.85	49.85	49.85											

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 + F	S	S + L	S + F	S + L + F	M + F	S	S + L	S + F	S + L + F	M + F
\$ 160.20	34.03	25.03	25.03	16.03	13.03	\$ 170.20	37.53	28.53	19.53	16.53	\$				
160.40	34.10	25.10	25.10	16.10	13.10	170.40	37.60	28.60	19.60	16.60					
160.60	34.17	25.17	25.17	16.17	13.17	170.60	37.67	28.67	19.67	16.67					
160.80	34.24	25.24	25.24	16.24	13.24	170.80	37.74	28.74	19.74	16.74					
161.00	34.31	25.31	25.31	16.31	13.31	171.00	37.81	28.81	19.81	16.81					
161.20	34.38	25.38	25.38	16.38	13.38	171.20	37.88	28.88	19.88	16.88					
161.40	34.45	25.45	25.45	16.45	13.45	171.40	37.95	28.95	19.95	16.95					
161.60	34.52	25.52	25.52	16.52	13.52	171.60	38.02	29.02	20.02	17.02					
161.80	34.59	25.59	25.59	16.59	13.59	171.80	38.09	29.09	20.09	17.09					
162.00	34.66	25.66	25.66	16.66	13.66	172.00	38.16	29.16	20.16	17.16					
162.20	34.73	25.73	25.73	16.73	13.73	172.20	38.23	29.23	20.23	17.23					
162.40	34.80	25.80	25.80	16.80	13.80	172.40	38.30	29.30	20.30	17.30					
162.60	34.87	25.87	25.87	16.87	13.87	172.60	38.37	29.37	20.37	17.37					
162.80	34.94	25.94	25.94	16.94	13.94	172.80	38.44	29.44	20.44	17.44					
163.00	35.01	26.01	26.01	17.01	14.01	173.00	38.51	29.51	20.51	17.51					
163.20	35.08	26.08	26.08	17.08	14.08	173.20	38.58	29.58	20.58	17.58					
163.40	35.15	26.15	26.15	17.15	14.15	173.40	38.65	29.65	20.65	17.65					
163.60	35.22	26.22	26.22	17.22	14.22	173.60	38.72	29.72	20.72	17.72					
163.80	35.29	26.29	26.29	17.29	14.29	173.80	38.79	29.79	20.79	17.79					
164.00	35.36	26.36	26.36	17.36	14.36	174.00	38.86	29.86	20.86	17.86					
164.20	35.43	26.43	26.43	17.43	14.43	174.20	38.93	29.93	20.93	17.93					
164.40	35.50	26.50	26.50	17.50	14.50	174.40	39.00	30.00	21.00	18.00					
164.60	35.57	26.57	26.57	17.57	14.57	174.60	39.07	30.07	21.07	18.07					
164.80	35.64	26.64	26.64	17.64	14.64	174.80	39.14	30.14	21.14	18.14					
165.00	35.71	26.71	26.71	17.71	14.71	175.00	39.21	30.21	21.21	18.21					
165.20	35.78	26.78	26.78	17.78	14.78	175.20	39.28	30.28	21.28	18.28					
165.40	35.85	26.85	26.85	17.85	14.85	175.40	39.35	30.35	21.35	18.35					
165.60	35.92	26.92	26.92	17.92	14.92	175.60	39.42	30.42	21.42	18.42					
165.80	35.99	26.99	26.99	17.99	14.99	175.80	39.49	30.49	21.49	18.49					
166.00	36.06	27.06	27.06	18.06	15.06	176.00	39.56	30.56	21.56	18.56					
166.20	36.13	27.13	27.13	18.13	15.13	176.20	39.63	30.63	21.63	18.63					
166.40	36.20	27.20	27.20	18.20	15.20	176.40	39.70	30.70	21.70	18.70					
166.60	36.27	27.27	27.27	18.27	15.27	176.60	39.77	30.77	21.77	18.77					
166.80	36.34	27.34	27.34	18.34	15.34	176.80	39.84	30.84	21.84	18.84					
167.00	36.41	27.41	27.41	18.41	15.41	177.00	39.91	30.91	21.91	18.91					
167.20	36.48	27.48	27.48	18.48	15.48	177.20	39.98	30.98	21.98	18.98					
167.40	36.55	27.55	27.55	18.55	15.55	177.40	40.05	31.05	22.05	19.05					
167.60	36.62	27.62	27.62	18.62	15.62	177.60	40.12	31.12	22.12	19.12					
167.80	36.69	27.69	27.69	18.69	15.69	177.80	40.19	31.19	22.19	19.19					
168.00	36.76	27.76	27.76	18.76	15.76	178.00	40.26	31.26	22.26	19.26					
168.20	36.83	27.83	27.83	18.83	15.83	178.20	40.33	31.33	22.33	19.33					
168.40	36.90	27.90	27.90	18.90	15.90	178.40	40.40	31.40	22.40	19.40					
168.60	36.97	27.97	27.97	18.97	15.97	178.60	40.47	31.47	22.47	19.47					
168.80	37.04	28.04	28.04	19.04	16.04	178.80	40.54	31.54	22.54	19.54					
169.00	37.11	28.11	28.11	19.11	16.11	179.00	40.61	31.61	22.61	19.61					
169.20	37.18	28.18	28.18	19.18	16.18	179.20	40.68	31.68	22.68	19.68					
169.40	37.25	28.25	28.25	19.25	16.25	179.40	40.75	31.75	22.75	19.75					
169.60	37.32	28.32	28.32	19.32	16.32	179.60	40.82	31.82	22.82	19.82					
169.80	37.39	28.39	28.39	19.39	16.39	179.80	40.89	31.89	22.89	19.89					
170.00	37.46	28.46	28.46	19.46	16.46	180.00	40.96	31.96	22.96	19.96					

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					TAX TO BE DEDUCTED AT CODE					M + L	M + F
	S	S + L	S + F	S + L + F	M	S	S + L	S + F	S + L + F	M		
180.20	\$ 32.03	\$ 32.10	\$ 32.17	\$ 32.24	\$ 32.31	\$ 20.59	\$ 20.66	\$ 20.73	\$ 20.80	\$ 20.87	\$ 33.02	\$ 33.09
180.40	41.13	41.20	41.27	41.34	41.41	29.27	29.34	29.41	29.48	29.55	41.53	41.60
180.60	41.17	41.24	41.31	41.38	41.45	29.31	29.38	29.45	29.52	29.59	41.57	41.64
180.80	41.24	41.31	41.38	41.45	41.52	29.40	29.47	29.54	29.61	29.68	41.74	41.81
181.00	41.31	41.38	41.45	41.52	41.59	29.50	29.57	29.64	29.71	29.78	41.81	41.88
181.20	41.38	41.45	41.52	41.59	41.66	29.59	29.66	29.73	29.80	29.87	41.88	41.95
181.40	41.52	41.59	41.66	41.73	41.80	29.78	29.85	29.92	29.99	30.06	41.95	42.02
181.60	41.59	41.66	41.73	41.80	41.87	29.87	29.94	30.01	30.08	30.15	41.95	42.02
181.80	41.66	41.73	41.80	41.87	41.94	29.97	30.04	30.11	30.18	30.25	42.02	42.09
182.00	41.73	41.80	41.87	41.94	42.01	30.06	30.13	30.20	30.27	30.34	42.09	42.16
182.20	41.80	41.87	41.94	42.01	42.08	30.16	30.23	30.30	30.37	30.44	42.16	42.23
182.40	41.87	41.94	42.01	42.08	42.15	30.25	30.32	30.39	30.46	30.53	42.23	42.30
182.60	41.94	42.01	42.08	42.15	42.22	30.35	30.42	30.49	30.56	30.63	42.30	42.37
182.80	42.01	42.08	42.15	42.22	42.29	30.44	30.51	30.58	30.65	30.72	42.37	42.44
183.00	42.08	42.15	42.22	42.29	42.36	30.53	30.60	30.67	30.74	30.81	42.44	42.51
183.20	42.15	42.22	42.29	42.36	42.43	30.63	30.70	30.77	30.84	30.91	42.51	42.58
183.40	42.22	42.29	42.36	42.43	42.50	30.72	30.79	30.86	30.93	31.00	42.58	42.65
183.60	42.29	42.36	42.43	42.50	42.57	30.81	30.88	30.95	31.02	31.09	42.65	42.72
183.80	42.36	42.43	42.50	42.57	42.64	30.91	30.98	31.05	31.12	31.19	42.72	42.79
184.00	42.43	42.50	42.57	42.64	42.71	31.00	31.07	31.14	31.21	31.28	42.79	42.86
184.20	42.50	42.57	42.64	42.71	42.78	31.09	31.16	31.23	31.30	31.37	42.86	42.93
184.40	42.57	42.64	42.71	42.78	42.85	31.19	31.26	31.33	31.40	31.47	42.93	43.00
184.60	42.64	42.71	42.78	42.85	42.92	31.28	31.35	31.42	31.49	31.56	43.00	43.07
184.80	42.71	42.78	42.85	42.92	42.99	31.38	31.45	31.52	31.59	31.66	43.07	43.14
185.00	42.78	42.85	42.92	42.99	43.06	31.47	31.54	31.61	31.68	31.75	43.14	43.21
185.20	42.85	42.92	42.99	43.06	43.13	31.57	31.64	31.71	31.78	31.85	43.21	43.28
185.40	42.92	42.99	43.06	43.13	43.20	31.66	31.73	31.80	31.87	31.94	43.28	43.35
185.60	42.99	43.06	43.13	43.20	43.27	31.75	31.82	31.89	31.96	32.03	43.35	43.42
185.80	43.06	43.13	43.20	43.27	43.34	31.85	31.92	31.99	32.06	32.13	43.42	43.49
186.00	43.13	43.20	43.27	43.34	43.41	31.94	32.01	32.08	32.15	32.22	43.49	43.56
186.20	43.20	43.27	43.34	43.41	43.48	32.03	32.10	32.17	32.24	32.31	43.56	43.63
186.40	43.27	43.34	43.41	43.48	43.55	32.12	32.19	32.26	32.33	32.40	43.63	43.70
186.60	43.34	43.41	43.48	43.55	43.62	32.21	32.28	32.35	32.42	32.49	43.70	43.77
186.80	43.41	43.48	43.55	43.62	43.69	32.30	32.37	32.44	32.51	32.58	43.77	43.84
187.00	43.48	43.55	43.62	43.69	43.76	32.39	32.46	32.53	32.60	32.67	43.84	43.91
187.20	43.55	43.62	43.69	43.76	43.83	32.48	32.55	32.62	32.69	32.76	43.91	43.98
187.40	43.62	43.69	43.76	43.83	43.90	32.57	32.64	32.71	32.78	32.85	43.98	44.05
187.60	43.69	43.76	43.83	43.90	43.97	32.66	32.73	32.80	32.87	32.94	44.05	44.12
187.80	43.76	43.83	43.90	43.97	44.04	32.75	32.82	32.89	32.96	33.03	44.12	44.19
188.00	43.83	43.90	43.97	44.04	44.11	32.84	32.91	32.98	33.05	33.12	44.19	44.26
188.20	43.90	43.97	44.04	44.11	44.18	32.93	33.00	33.07	33.14	33.21	44.26	44.33
188.40	43.97	44.04	44.11	44.18	44.25	33.02	33.09	33.16	33.23	33.30	44.33	44.40
188.60	44.04	44.11	44.18	44.25	44.32	33.11	33.18	33.25	33.32	33.39	44.40	44.47
188.80	44.11	44.18	44.25	44.32	44.39	33.20	33.27	33.34	33.41	33.48	44.47	44.54
189.00	44.18	44.25	44.32	44.39	44.46	33.29	33.36	33.43	33.50	33.57	44.54	44.61
189.20	44.25	44.32	44.39	44.46	44.53	33.38	33.45	33.52	33.59	33.66	44.61	44.68
189.40	44.32	44.39	44.46	44.53	44.60	33.47	33.54	33.61	33.68	33.75	44.68	44.75
189.60	44.39	44.46	44.53	44.60	44.67	33.56	33.63	33.70	33.77	33.84	44.75	44.82
189.80	44.46	44.53	44.60	44.67	44.74	33.65	33.72	33.79	33.86	33.93	44.82	44.89
190.00	44.53	44.60	44.67	44.74	44.81	33.74	33.81	33.88	33.95	34.02	44.89	44.96

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

Income Tax Amendment

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + L	M + F
	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	48.03	40.32	36.03	31.32	45.03	38.92	29.32	210.20	51.93	42.93	36.02	48.53	43.22	34.22			
200.40	48.17	40.41	36.17	31.41	45.17	39.01	29.41	210.40	51.97	42.97	36.11	48.57	43.26	34.26			
200.60	48.31	40.45	36.31	31.45	45.31	39.11	29.51	210.60	52.01	43.01	36.21	48.61	43.30	34.30			
200.80	48.24	40.50	36.24	31.50	45.24	39.00	29.50	210.80	51.74	42.74	36.20	48.74	43.35	34.35			
201.00	48.31	40.70	36.31	31.70	45.31	39.00	29.90	211.00	51.81	42.81	36.40	48.81	43.60	34.60			
201.20	48.38	40.79	36.38	31.79	45.38	39.09	29.99	211.20	51.88	42.88	36.49	48.88	43.69	34.69			
201.40	48.45	40.88	36.45	31.88	45.45	39.08	30.08	211.40	51.95	42.95	36.58	48.95	43.78	34.78			
201.60	48.52	40.97	36.52	31.97	45.52	39.17	30.17	211.60	52.02	43.02	36.67	49.02	43.87	34.87			
201.80	48.59	41.07	36.59	32.07	45.59	39.27	30.27	211.80	52.09	43.09	36.77	49.09	43.97	34.97			
202.00	48.66	41.17	36.66	32.17	45.66	39.37	30.37	212.00	52.16	43.16	36.87	49.16	44.07	35.07			
202.20	48.73	41.26	36.73	32.26	45.73	39.46	30.46	212.20	52.23	43.23	36.96	49.23	44.16	35.16			
202.40	48.80	41.35	36.80	32.35	45.80	39.55	30.55	212.40	52.30	43.30	37.05	49.30	44.25	35.25			
202.60	48.87	41.45	36.87	32.45	45.87	39.65	30.65	212.60	52.37	43.37	37.15	49.37	44.35	35.35			
202.80	48.94	41.54	36.94	32.54	45.94	39.74	30.74	212.80	52.44	43.44	37.24	49.44	44.44	35.44			
203.00	49.01	41.64	37.01	32.64	46.01	39.84	30.84	213.00	52.51	43.51	37.34	49.51	44.54	35.54			
203.20	49.08	41.73	37.08	32.73	46.08	39.93	30.93	213.20	52.58	43.58	37.43	49.58	44.63	35.63			
203.40	49.15	41.82	37.15	32.82	46.15	40.02	31.02	213.40	52.65	43.65	37.52	49.65	44.72	35.72			
203.60	49.22	41.92	37.22	32.92	46.22	40.12	31.12	213.60	52.72	43.72	37.62	49.72	44.82	35.82			
203.80	49.29	42.01	37.29	33.01	46.29	40.21	31.21	213.80	52.79	43.79	37.71	49.79	44.91	35.91			
204.00	49.36	42.11	37.36	33.11	46.36	40.31	31.31	214.00	52.86	43.86	37.81	49.86	45.01	36.01			
204.20	49.43	42.20	37.43	33.20	46.43	40.40	31.40	214.20	52.93	43.93	37.90	49.93	45.10	36.10			
204.40	49.50	42.29	37.50	33.29	46.50	40.49	31.49	214.40	53.00	44.00	37.99	50.00	45.19	36.19			
204.60	49.57	42.39	37.57	33.39	46.57	40.59	31.59	214.60	53.07	44.07	38.09	50.07	45.29	36.29			
204.80	49.64	42.48	37.64	33.48	46.64	40.68	31.68	214.80	53.14	44.14	38.18	50.14	45.38	36.38			
205.00	49.71	42.58	37.71	33.58	46.71	40.78	31.78	215.00	53.21	44.21	38.28	50.21	45.48	36.48			
205.20	49.78	42.67	37.78	33.67	46.78	40.87	31.87	215.20	53.28	44.28	38.37	50.28	45.57	36.57			
205.40	49.85	42.76	37.85	33.76	46.85	40.96	31.96	215.40	53.35	44.35	38.46	50.35	45.66	36.66			
205.60	49.92	42.86	37.92	33.86	46.92	41.06	32.06	215.60	53.42	44.42	38.56	50.42	45.76	36.76			
205.80	49.99	42.95	37.99	33.95	46.99	41.15	32.15	215.80	53.49	44.51	38.65	50.49	45.86	36.86			
206.00	50.06	43.05	38.06	34.05	47.06	41.25	32.25	216.00	53.56	44.61	38.75	50.56	45.95	36.95			
206.20	50.13	43.14	38.13	34.14	47.13	41.34	32.34	216.20	53.63	44.71	38.84	50.63	46.04	37.04			
206.40	50.20	43.23	38.20	34.23	47.20	41.43	32.43	216.40	53.70	44.80	38.93	50.70	46.13	37.13			
206.60	50.27	43.33	38.27	34.33	47.27	41.53	32.53	216.60	53.77	44.87	39.02	50.77	46.23	37.23			
206.80	50.34	43.42	38.34	34.42	47.34	41.62	32.62	216.80	53.84	44.94	39.11	50.84	46.32	37.32			
207.00	50.41	43.52	38.41	34.52	47.41	41.72	32.72	217.00	53.91	45.01	39.20	50.91	46.42	37.42			
207.20	50.48	43.61	38.48	34.61	47.48	41.81	32.81	217.20	53.98	45.08	39.29	50.98	46.51	37.51			
207.40	50.55	43.70	38.55	34.70	47.55	41.90	32.90	217.40	54.05	45.15	39.38	51.05	46.60	37.60			
207.60	50.62	43.80	38.62	34.80	47.62	42.00	33.00	217.60	54.12	45.22	39.47	51.12	46.70	37.70			
207.80	50.69	43.89	38.69	34.89	47.69	42.09	33.09	217.80	54.19	45.29	39.56	51.19	46.79	37.79			
208.00	50.76	43.99	38.76	34.99	47.76	42.19	33.19	218.00	54.26	45.36	39.65	51.26	46.89	37.89			
208.20	50.83	44.08	38.83	35.08	47.83	42.29	33.29	218.20	54.33	45.43	39.74	51.33	46.98	37.98			
208.40	50.90	44.17	38.90	35.17	47.90	42.37	33.37	218.40	54.40	45.50	39.83	51.40	47.07	38.07			
208.60	50.97	44.27	38.97	35.27	47.97	42.47	33.47	218.60	54.47	45.57	39.92	51.47	47.17	38.17			
208.80	51.04	44.36	39.04	35.36	48.04	42.56	33.56	218.80	54.54	45.64	40.01	51.54	47.26	38.26			
209.00	51.11	44.46	39.11	35.46	48.11	42.66	33.66	219.00	54.61	45.71	40.10	51.61	47.35	38.35			
209.20	51.18	44.55	39.18	35.55	48.18	42.75	33.75	219.20	54.68	45.78	40.19	51.68	47.45	38.45			
209.40	51.25	44.64	39.25	35.64	48.25	42.84	33.84	219.40	54.75	45.84	40.28	51.75	47.54	38.54			
209.60	51.32	44.74	39.32	35.74	48.32	42.94	33.94	219.60	54.82	45.92	40.37	51.82	47.64	38.64			
209.80	51.39	44.83	39.39	35.83	48.39	43.03	34.03	219.80	54.89	45.99	40.46	51.89	47.73	38.73			
210.00	51.46	44.93	39.46	35.93	48.46	43.13	34.13	220.00	54.96	46.03	40.55	51.96	47.83	38.83			

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 + F	S	S + L	S + F	S + L + F	M	M + F	S	S + L	S + F	S + L + F	M	M + F
220.20	\$ 55.03	\$ 49.72	\$ 46.03	\$ 40.72	\$ 52.03	\$ 47.92	\$ 39.92	\$ 251.00	\$ 66.81	\$ 65.20	\$ 57.81	\$ 56.20	\$ 63.81	\$ 63.40	\$ 54.40	\$ 54.40	\$ 63.40	\$ 63.40
220.40	\$ 55.10	\$ 49.81	\$ 46.10	\$ 40.81	\$ 52.10	\$ 48.01	\$ 39.81	\$ 252.00	\$ 67.29	\$ 65.80	\$ 58.29	\$ 56.80	\$ 64.29	\$ 64.00	\$ 55.00	\$ 55.00	\$ 64.00	\$ 64.00
220.60	\$ 55.21	\$ 50.00	\$ 46.21	\$ 41.00	\$ 52.21	\$ 48.11	\$ 39.71	\$ 253.00	\$ 68.27	\$ 67.00	\$ 59.27	\$ 58.00	\$ 65.27	\$ 65.00	\$ 56.00	\$ 56.00	\$ 65.00	\$ 65.00
221.00	\$ 55.31	\$ 50.10	\$ 46.31	\$ 41.10	\$ 52.31	\$ 48.21	\$ 39.61	\$ 255.00	\$ 68.73	\$ 67.60	\$ 59.73	\$ 58.60	\$ 65.73	\$ 65.73	\$ 56.73	\$ 56.73	\$ 65.73	\$ 65.73
221.20	\$ 55.38	\$ 50.19	\$ 46.38	\$ 41.19	\$ 52.38	\$ 48.39	\$ 39.59	\$ 255.00	\$ 69.21	\$ 68.20	\$ 60.21	\$ 59.20	\$ 66.21	\$ 66.21	\$ 57.21	\$ 57.21	\$ 66.21	\$ 66.21
221.40	\$ 55.45	\$ 50.28	\$ 46.45	\$ 41.28	\$ 52.45	\$ 48.48	\$ 39.58	\$ 255.00	\$ 69.69	\$ 68.80	\$ 60.69	\$ 59.68	\$ 66.69	\$ 66.69	\$ 57.69	\$ 57.69	\$ 66.69	\$ 66.69
221.60	\$ 55.52	\$ 50.38	\$ 46.52	\$ 41.38	\$ 52.52	\$ 48.58	\$ 39.58	\$ 255.00	\$ 70.17	\$ 69.40	\$ 61.17	\$ 60.40	\$ 67.17	\$ 67.17	\$ 58.17	\$ 58.17	\$ 67.17	\$ 67.17
222.00	\$ 55.66	\$ 50.57	\$ 46.66	\$ 41.57	\$ 52.66	\$ 48.77	\$ 39.77	\$ 260.00	\$ 71.13	\$ 70.60	\$ 62.13	\$ 61.60	\$ 68.13	\$ 68.13	\$ 59.13	\$ 59.13	\$ 68.13	\$ 68.13
222.20	\$ 55.73	\$ 50.66	\$ 46.73	\$ 41.66	\$ 52.73	\$ 48.86	\$ 39.86	\$ 261.00	\$ 71.61	\$ 71.20	\$ 62.61	\$ 62.20	\$ 68.61	\$ 68.61	\$ 59.61	\$ 59.61	\$ 68.61	\$ 68.61
222.40	\$ 55.80	\$ 50.75	\$ 46.80	\$ 41.75	\$ 52.80	\$ 48.95	\$ 39.95	\$ 262.00	\$ 72.09	\$ 71.80	\$ 63.09	\$ 62.80	\$ 69.09	\$ 69.09	\$ 60.09	\$ 60.09	\$ 69.09	\$ 69.09
222.60	\$ 55.87	\$ 50.85	\$ 46.87	\$ 41.85	\$ 52.87	\$ 49.05	\$ 40.05	\$ 263.00	\$ 72.57	\$ 72.40	\$ 63.57	\$ 63.40	\$ 69.57	\$ 69.57	\$ 60.57	\$ 60.57	\$ 69.57	\$ 69.57
223.00	\$ 55.94	\$ 50.94	\$ 46.94	\$ 41.94	\$ 52.94	\$ 49.14	\$ 40.14	\$ 264.00	\$ 73.05	\$ 73.00	\$ 64.05	\$ 64.00	\$ 70.05	\$ 70.05	\$ 61.05	\$ 61.05	\$ 70.05	\$ 70.05
223.20	\$ 56.01	\$ 51.04	\$ 47.01	\$ 42.04	\$ 53.01	\$ 49.24	\$ 40.24	\$ 265.00	\$ 73.53	\$ 73.53	\$ 64.53	\$ 64.50	\$ 70.53	\$ 70.53	\$ 61.53	\$ 61.53	\$ 70.53	\$ 70.53
223.40	\$ 56.08	\$ 51.13	\$ 47.08	\$ 42.13	\$ 53.08	\$ 49.33	\$ 40.33	\$ 265.00	\$ 74.01	\$ 74.01	\$ 65.03	\$ 65.00	\$ 71.03	\$ 71.03	\$ 62.00	\$ 62.00	\$ 71.03	\$ 71.03
223.60	\$ 56.15	\$ 51.22	\$ 47.15	\$ 42.22	\$ 53.15	\$ 49.42	\$ 40.42	\$ 265.00	\$ 74.49	\$ 74.49	\$ 65.53	\$ 65.50	\$ 71.53	\$ 71.53	\$ 62.50	\$ 62.50	\$ 71.53	\$ 71.53
224.00	\$ 56.29	\$ 51.41	\$ 47.29	\$ 42.41	\$ 53.29	\$ 49.61	\$ 40.61	\$ 270.00	\$ 75.45	\$ 75.45	\$ 66.45	\$ 66.40	\$ 72.45	\$ 72.45	\$ 63.40	\$ 63.40	\$ 72.45	\$ 72.45
224.20	\$ 56.36	\$ 51.51	\$ 47.36	\$ 42.51	\$ 53.36	\$ 49.71	\$ 40.71	\$ 270.00	\$ 75.93	\$ 75.93	\$ 66.93	\$ 66.90	\$ 72.93	\$ 72.93	\$ 63.90	\$ 63.90	\$ 72.93	\$ 72.93
224.40	\$ 56.43	\$ 51.60	\$ 47.43	\$ 42.60	\$ 53.43	\$ 49.80	\$ 40.80	\$ 271.00	\$ 76.41	\$ 76.41	\$ 67.41	\$ 67.40	\$ 73.41	\$ 73.41	\$ 64.40	\$ 64.40	\$ 73.41	\$ 73.41
224.60	\$ 56.50	\$ 51.69	\$ 47.50	\$ 42.69	\$ 53.50	\$ 49.89	\$ 40.89	\$ 272.00	\$ 76.89	\$ 76.89	\$ 67.89	\$ 67.88	\$ 73.89	\$ 73.89	\$ 64.88	\$ 64.88	\$ 73.89	\$ 73.89
224.80	\$ 56.57	\$ 51.79	\$ 47.57	\$ 42.79	\$ 53.57	\$ 49.99	\$ 40.99	\$ 273.00	\$ 77.37	\$ 77.37	\$ 68.37	\$ 68.36	\$ 74.37	\$ 74.37	\$ 65.36	\$ 65.36	\$ 74.37	\$ 74.37
225.00	\$ 56.64	\$ 51.88	\$ 47.64	\$ 42.88	\$ 53.64	\$ 50.08	\$ 41.08	\$ 274.00	\$ 77.85	\$ 77.85	\$ 68.85	\$ 68.84	\$ 74.85	\$ 74.85	\$ 65.84	\$ 65.84	\$ 74.85	\$ 74.85
225.20	\$ 56.71	\$ 51.98	\$ 47.71	\$ 42.98	\$ 53.71	\$ 50.18	\$ 41.18	\$ 275.00	\$ 78.33	\$ 78.33	\$ 69.33	\$ 69.32	\$ 75.33	\$ 75.33	\$ 66.32	\$ 66.32	\$ 75.33	\$ 75.33
225.40	\$ 56.78	\$ 52.05	\$ 47.78	\$ 43.05	\$ 53.78	\$ 50.25	\$ 41.25	\$ 276.00	\$ 78.81	\$ 78.81	\$ 69.81	\$ 69.80	\$ 75.81	\$ 75.81	\$ 66.80	\$ 66.80	\$ 75.81	\$ 75.81
225.60	\$ 56.85	\$ 52.14	\$ 47.85	\$ 43.14	\$ 53.85	\$ 50.35	\$ 41.35	\$ 277.00	\$ 79.29	\$ 79.29	\$ 70.29	\$ 70.28	\$ 76.29	\$ 76.29	\$ 67.28	\$ 67.28	\$ 76.29	\$ 76.29
225.80	\$ 56.92	\$ 52.23	\$ 47.92	\$ 43.23	\$ 53.92	\$ 50.45	\$ 41.45	\$ 278.00	\$ 79.77	\$ 79.77	\$ 70.77	\$ 70.76	\$ 76.77	\$ 76.77	\$ 67.76	\$ 67.76	\$ 76.77	\$ 76.77
226.00	\$ 57.00	\$ 52.32	\$ 48.00	\$ 43.32	\$ 54.00	\$ 50.55	\$ 41.55	\$ 279.00	\$ 80.25	\$ 80.25	\$ 71.25	\$ 71.24	\$ 77.25	\$ 77.25	\$ 68.24	\$ 68.24	\$ 77.25	\$ 77.25
226.20	\$ 57.07	\$ 52.41	\$ 48.07	\$ 43.41	\$ 54.07	\$ 50.65	\$ 41.65	\$ 280.00	\$ 80.73	\$ 80.73	\$ 71.73	\$ 71.72	\$ 77.73	\$ 77.73	\$ 68.72	\$ 68.72	\$ 77.73	\$ 77.73
226.40	\$ 57.14	\$ 52.50	\$ 48.14	\$ 43.50	\$ 54.14	\$ 50.75	\$ 41.75	\$ 281.00	\$ 81.21	\$ 81.21	\$ 72.21	\$ 72.20	\$ 78.21	\$ 78.21	\$ 69.20	\$ 69.20	\$ 78.21	\$ 78.21
226.60	\$ 57.21	\$ 52.59	\$ 48.21	\$ 43.59	\$ 54.21	\$ 50.85	\$ 41.85	\$ 282.00	\$ 81.69	\$ 81.69	\$ 72.69	\$ 72.68	\$ 78.69	\$ 78.69	\$ 69.68	\$ 69.68	\$ 78.69	\$ 78.69
226.80	\$ 57.28	\$ 52.68	\$ 48.28	\$ 43.68	\$ 54.28	\$ 50.95	\$ 41.95	\$ 283.00	\$ 82.17	\$ 82.17	\$ 73.17	\$ 73.16	\$ 79.17	\$ 79.17	\$ 70.16	\$ 70.16	\$ 79.17	\$ 79.17
227.00	\$ 57.35	\$ 52.77	\$ 48.35	\$ 43.77	\$ 54.35	\$ 51.05	\$ 42.05	\$ 284.00	\$ 82.65	\$ 82.65	\$ 73.65	\$ 73.64	\$ 79.65	\$ 79.65	\$ 70.64	\$ 70.64	\$ 79.65	\$ 79.65
227.20	\$ 57.42	\$ 52.86	\$ 48.42	\$ 43.86	\$ 54.42	\$ 51.15	\$ 42.15	\$ 285.00	\$ 83.13	\$ 83.13	\$ 74.13	\$ 74.12	\$ 80.13	\$ 80.13	\$ 71.12	\$ 71.12	\$ 80.13	\$ 80.13
227.40	\$ 57.49	\$ 52.95	\$ 48.49	\$ 43.95	\$ 54.49	\$ 51.25	\$ 42.25	\$ 286.00	\$ 83.61	\$ 83.61	\$ 74.61	\$ 74.60	\$ 80.61	\$ 80.61	\$ 71.60	\$ 71.60	\$ 80.61	\$ 80.61
227.60	\$ 57.56	\$ 53.04	\$ 48.56	\$ 44.04	\$ 54.56	\$ 51.35	\$ 42.35	\$ 287.00	\$ 84.09	\$ 84.09	\$ 75.09	\$ 75.08	\$ 81.09	\$ 81.09	\$ 72.08	\$ 72.08	\$ 81.09	\$ 81.09
227.80	\$ 57.63	\$ 53.13	\$ 48.63	\$ 44.13	\$ 54.63	\$ 51.45	\$ 42.45	\$ 288.00	\$ 84.57	\$ 84.57	\$ 75.57	\$ 75.56	\$ 81.57	\$ 81.57	\$ 72.56	\$ 72.56	\$ 81.57	\$ 81.57
228.00	\$ 57.70	\$ 53.22	\$ 48.70	\$ 44.22	\$ 54.70	\$ 51.55	\$ 42.55	\$ 289.00	\$ 85.05	\$ 85.05	\$ 76.05	\$ 76.04	\$ 82.05	\$ 82.05	\$ 73.04	\$ 73.04	\$ 82.05	\$ 82.05
228.20	\$ 57.77	\$ 53.31	\$ 48.77	\$ 44.31	\$ 54.77	\$ 51.65	\$ 42.65	\$ 290.00	\$ 85.53	\$ 85.53	\$ 76.53	\$ 76.52	\$ 82.53	\$ 82.53	\$ 73.52	\$ 73.52	\$ 82.53	\$ 82.53
228.40	\$ 57.84	\$ 53.40	\$ 48.84	\$ 44.40	\$ 54.84	\$ 51.75	\$ 42.75	\$ 291.00	\$ 86.01	\$ 86.01	\$ 77.01	\$ 77.00	\$ 83.01	\$ 83.01	\$ 74.00	\$ 74.00	\$ 83.01	\$ 83.01
228.60	\$ 57.91	\$ 53.49	\$ 48.91	\$ 44.49	\$ 54.91	\$ 51.85	\$ 42.85	\$ 292.00	\$ 86.49	\$ 86.49	\$ 77.49	\$ 77.48	\$ 83.49	\$ 83.49	\$ 74.48	\$ 74.48	\$ 83.49	\$ 83.49
228.80	\$ 57.98	\$ 53.58	\$ 48.98	\$ 44.58	\$ 54.98	\$ 51.95	\$ 42.95	\$ 293.00	\$ 86.97	\$ 86.97	\$ 77.97	\$ 77.96	\$ 83.97	\$ 83.97	\$ 74.96	\$ 74.96	\$ 83.97	\$ 83.97
229.00	\$ 58.05	\$ 53.67	\$ 49.05	\$ 44.67	\$ 55.05	\$ 52.05	\$ 43.05	\$ 294.00	\$ 87.45	\$ 87.45	\$ 78.45	\$ 78.44	\$ 84.45	\$ 84.45	\$ 75.44	\$ 75.44	\$ 84.45	\$ 84.45
229.20	\$ 58.12	\$ 53.76	\$ 49.12	\$ 44.76	\$ 55.12	\$ 52.15	\$ 43.15	\$ 295.00	\$ 87.93	\$ 87.93	\$ 78.93	\$ 78.92	\$ 84.93	\$ 84.93	\$ 75.92	\$ 75.92	\$ 84.93	\$ 84.93
229.40	\$ 58.19	\$ 53.85	\$ 49.19	\$ 44.85	\$ 55.19	\$ 52.25	\$ 43.25	\$ 296.00	\$ 88.41	\$ 88.41	\$ 79.41	\$ 79.40	\$ 85.41	\$ 85.41	\$ 76.40	\$ 76.40	\$ 85.41	\$ 85.41
229.60	\$ 58.26	\$ 53.94	\$ 49.26	\$ 44.94	\$ 55.26	\$ 52.35	\$ 43.35	\$ 297.00	\$ 88.89	\$ 88.89	\$ 79.89	\$ 79.88	\$ 85.89	\$ 85.89	\$ 76.88	\$ 76.88	\$ 85.89	\$ 85.89
229.80	\$ 58.33	\$ 54.03	\$ 49.33	\$ 45.03	\$ 55.33	\$ 52.45	\$ 43.45	\$ 298.00	\$ 89.37	\$ 89.37	\$ 80.37	\$ 80.36	\$ 86.37	\$ 86.37	\$ 77.36	\$ 77.36	\$ 86.37	\$ 86.37
230.00	\$ 58.40	\$ 54.12	\$ 49.40	\$ 45.12	\$ 55.40	\$ 52.55	\$ 43.55	\$ 299.00	\$ 89.85	\$ 89.85	\$ 80.85	\$ 80.84	\$ 86.85	\$ 86.85	\$ 77.84	\$ 77.84	\$ 86.85	\$ 86.85
230.20	\$ 58.47	\$ 54.21	\$ 49.47	\$ 45.21	\$ 55.47	\$ 52.65	\$ 43.65	\$ 300.00	\$ 90.33	\$ 90.33	\$ 81.33	\$ 81.32	\$ 87.33	\$ 87.33	\$ 78.32	\$ 78.32	\$ 87.33	\$ 87.33
230.40	\$ 58.54	\$ 54.30	\$ 49.54	\$ 45.30	\$ 55.54	\$ 52.75	\$ 43.75	\$ 301.00	\$ 90.81	\$ 90.81	\$ 81.81	\$ 81.80	\$ 87.81	\$ 87.81	\$ 78.80	\$ 78.80	\$ 87.81	\$ 87.81
230.60	\$ 58.61	\$ 54.39	\$ 49.61	\$ 45.39	\$ 55.61	\$ 52.85	\$ 43.85	\$ 302.00	\$ 91.29	\$ 91.29	\$ 82.29	\$ 82.28	\$ 88.29	\$ 88.29	\$ 79.28	\$ 79.28	\$ 88.29	\$ 88.29
230.80	\$ 58.68	\$ 54.48	\$ 49.68	\$ 45.48	\$ 55.68	\$ 52.95	\$ 43.95	\$ 303.00	\$ 91.77	\$ 91.77	\$ 82.77	\$ 82.76	\$ 88.77	\$ 88.77	\$ 79.76	\$ 79.76	\$ 88.77	\$ 88.77
231.00	\$ 58.75	\$ 54.57	\$ 49.75	\$ 45.57	\$ 55.75	\$ 53.05	\$ 44.05	\$ 304.00	\$ 92.25	\$ 92.25	\$ 83.25	\$ 83.24	\$ 89.25	\$ 89.25	\$ 80.24	\$ 80.24	\$ 89.25	\$ 89.25
231.20	\$ 58.82	\$ 54.66	\$ 49.82	\$ 45.66	\$ 55.82	\$ 53.15	\$ 44.15	\$ 305.00	\$ 92.73	\$ 92.73	\$ 83.73	\$ 83.72	\$ 89.73	\$ 89.73	\$ 80.72	\$ 80.72	\$ 89.73	\$ 89.73
231.40	\$ 58.89	\$ 54.75	\$ 49.89	\$ 45.75	\$ 55.89	\$ 53.25	\$ 44.25	\$ 306.00	\$ 93.21	\$ 93.21	\$ 84.21	\$ 84.20	\$ 90.21	\$ 90.21	\$ 81.20	\$ 81.20	\$ 90.21	\$ 90.21
231.60	\$ 58.96	\$ 54.84	\$ 49.96	\$ 45.84	\$ 55.96	\$ 53.35	\$ 44.35	\$ 307.00	\$ 93.69	\$ 93.69	\$ 84.69	\$ 84.68	\$ 90.69	\$ 90.69	\$ 81.68	\$ 81.68	\$ 90.69	\$ 90.69
231.80	\$ 59.03	\$ 54.93	\$ 49.03	\$ 45.93	\$ 56.03	\$ 53.45	\$ 44.45	\$ 308.00	\$ 94.17	\$ 94.17	\$ 85.17	\$ 85.16	\$ 91.17	\$ 91.17	\$ 82.16	\$ 82.16	\$ 91.17	\$ 91.17
232.00	\$ 59.10	\$ 55.02	\$ 49.10	\$ 46.02	\$ 56.10	\$ 53.55	\$ 44.55	\$ 309.00	\$ 94.65	\$ 94.65	\$ 85.65	\$ 85.64	\$ 91.65	\$ 91.65				

Income Tax Amendment
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	S	S + L	S + F	S + L + F	M	M + L	M + F	
301.00	90.81	90.81	86.20	87.81	83.20	351.00	115.62	115.62	115.62	115.62	115.62	115.62	112.62	115.62	115.62	115.62	115.62	115.62	112.62	115.62	112.62
302.00	91.77	91.77	87.16	88.77	84.16	352.00	116.75	116.75	116.75	116.75	116.75	116.75	113.75	116.75	116.75	116.75	116.75	113.75	116.75	113.75	
303.00	92.73	92.73	87.60	89.25	84.60	353.00	117.88	117.88	117.88	117.88	117.88	117.88	114.88	117.88	117.88	117.88	117.88	114.88	117.88	114.88	
304.00	93.21	93.21	88.60	90.21	85.60	354.00	118.37	118.37	118.37	118.37	118.37	118.37	115.37	118.37	118.37	118.37	118.37	115.37	118.37	115.37	
305.00	93.67	93.67	89.60	91.19	86.60	355.00	118.92	118.92	118.92	118.92	118.92	118.92	115.92	118.92	118.92	118.92	118.92	115.92	118.92	115.92	
306.00	94.15	94.15	90.60	92.13	87.60	356.00	119.47	119.47	119.47	119.47	119.47	119.47	116.47	119.47	119.47	119.47	119.47	116.47	119.47	116.47	
307.00	94.65	94.65	91.60	93.13	88.60	357.00	120.02	120.02	120.02	120.02	120.02	120.02	117.02	120.02	120.02	120.02	120.02	117.02	120.02	117.02	
308.00	95.13	95.13	92.60	94.13	89.60	358.00	120.57	120.57	120.57	120.57	120.57	120.57	117.57	120.57	120.57	120.57	120.57	117.57	120.57	117.57	
309.00	95.61	95.61	93.60	95.13	90.60	359.00	121.12	121.12	121.12	121.12	121.12	121.12	118.12	121.12	121.12	121.12	121.12	118.12	121.12	118.12	
310.00	96.09	96.09	94.60	96.13	91.60	360.00	121.67	121.67	121.67	121.67	121.67	121.67	118.67	121.67	121.67	121.67	121.67	118.67	121.67	118.67	
311.00	96.57	96.57	95.60	97.13	92.60	361.00	122.22	122.22	122.22	122.22	122.22	122.22	119.22	122.22	122.22	122.22	122.22	119.22	122.22	119.22	
312.00	97.05	97.05	96.60	98.13	93.60	362.00	122.77	122.77	122.77	122.77	122.77	122.77	119.77	122.77	122.77	122.77	122.77	119.77	122.77	119.77	
313.00	97.53	97.53	97.60	99.13	94.60	363.00	123.32	123.32	123.32	123.32	123.32	123.32	120.32	123.32	123.32	123.32	123.32	120.32	123.32	120.32	
314.00	98.01	98.01	98.60	100.13	95.60	364.00	123.87	123.87	123.87	123.87	123.87	123.87	120.87	123.87	123.87	123.87	123.87	120.87	123.87	120.87	
315.00	98.49	98.49	99.60	101.13	96.60	365.00	124.42	124.42	124.42	124.42	124.42	124.42	121.42	124.42	124.42	124.42	124.42	121.42	124.42	121.42	
316.00	98.97	98.97	100.60	102.13	97.60	366.00	124.97	124.97	124.97	124.97	124.97	124.97	121.97	124.97	124.97	124.97	124.97	121.97	124.97	121.97	
317.00	99.45	99.45	101.60	103.13	98.60	367.00	125.52	125.52	125.52	125.52	125.52	125.52	122.52	125.52	125.52	125.52	125.52	122.52	125.52	122.52	
318.00	99.93	99.93	102.60	104.13	99.60	368.00	126.07	126.07	126.07	126.07	126.07	126.07	123.07	126.07	126.07	126.07	126.07	123.07	126.07	123.07	
319.00	100.41	100.41	103.60	105.13	100.60	369.00	126.62	126.62	126.62	126.62	126.62	126.62	123.62	126.62	126.62	126.62	126.62	123.62	126.62	123.62	
320.00	100.89	100.89	104.60	106.13	101.60	370.00	127.17	127.17	127.17	127.17	127.17	127.17	124.17	127.17	127.17	127.17	127.17	124.17	127.17	124.17	
321.00	101.37	101.37	105.60	107.13	102.60	371.00	127.72	127.72	127.72	127.72	127.72	127.72	124.72	127.72	127.72	127.72	127.72	124.72	127.72	124.72	
322.00	101.85	101.85	106.60	108.13	103.60	372.00	128.27	128.27	128.27	128.27	128.27	128.27	125.27	128.27	128.27	128.27	128.27	125.27	128.27	125.27	
323.00	102.33	102.33	107.60	109.13	104.60	373.00	128.82	128.82	128.82	128.82	128.82	128.82	125.82	128.82	128.82	128.82	128.82	125.82	128.82	125.82	
324.00	102.81	102.81	108.60	110.13	105.60	374.00	129.37	129.37	129.37	129.37	129.37	129.37	126.37	129.37	129.37	129.37	129.37	126.37	129.37	126.37	
325.00	103.29	103.29	109.60	111.13	106.60	375.00	129.92	129.92	129.92	129.92	129.92	129.92	126.92	129.92	129.92	129.92	129.92	126.92	129.92	126.92	
326.00	103.77	103.77	110.60	112.13	107.60	376.00	130.47	130.47	130.47	130.47	130.47	130.47	127.47	130.47	130.47	130.47	130.47	127.47	130.47	127.47	
327.00	104.25	104.25	111.60	113.13	108.60	377.00	131.02	131.02	131.02	131.02	131.02	131.02	127.92	131.02	131.02	131.02	131.02	127.92	131.02	127.92	
328.00	104.73	104.73	112.60	114.13	109.60	378.00	131.57	131.57	131.57	131.57	131.57	131.57	128.47	131.57	131.57	131.57	131.57	128.47	131.57	128.47	
329.00	105.21	105.21	113.60	115.13	110.60	379.00	132.12	132.12	132.12	132.12	132.12	132.12	128.92	132.12	132.12	132.12	132.12	128.92	132.12	128.92	
330.00	105.69	105.69	114.60	116.13	111.60	380.00	132.67	132.67	132.67	132.67	132.67	132.67	129.47	132.67	132.67	132.67	132.67	129.47	132.67	129.47	
331.00	106.17	106.17	115.60	117.13	112.60	381.00	133.22	133.22	133.22	133.22	133.22	133.22	129.92	133.22	133.22	133.22	133.22	129.92	133.22	129.92	
332.00	106.65	106.65	116.60	118.13	113.60	382.00	133.77	133.77	133.77	133.77	133.77	133.77	130.47	133.77	133.77	133.77	133.77	130.47	133.77	130.47	
333.00	107.13	107.13	117.60	119.13	114.60	383.00	134.32	134.32	134.32	134.32	134.32	134.32	130.92	134.32	134.32	134.32	134.32	130.92	134.32	130.92	
334.00	107.61	107.61	118.60	120.13	115.60	384.00	134.87	134.87	134.87	134.87	134.87	134.87	131.47	134.87	134.87	134.87	134.87	131.47	134.87	131.47	
335.00	108.09	108.09	119.60	121.13	116.60	385.00	135.42	135.42	135.42	135.42	135.42	135.42	131.92	135.42	135.42	135.42	135.42	131.92	135.42	131.92	
336.00	108.57	108.57	120.60	122.13	117.60	386.00	135.97	135.97	135.97	135.97	135.97	135.97	132.47	135.97	135.97	135.97	135.97	132.47	135.97	132.47	
337.00	109.05	109.05	121.60	123.13	118.60	387.00	136.52	136.52	136.52	136.52	136.52	136.52	132.92	136.52	136.52	136.52	136.52	132.92	136.52	132.92	
338.00	109.53	109.53	122.60	124.13	119.60	388.00	137.07	137.07	137.07	137.07	137.07	137.07	133.47	137.07	137.07	137.07	137.07	133.47	137.07	133.47	
339.00	110.01	110.01	123.60	125.13	120.60	389.00	137.62	137.62	137.62	137.62	137.62	137.62	133.92	137.62	137.62	137.62	137.62	133.92	137.62	133.92	
340.00	110.49	110.49	124.60	126.13	121.60	390.00	138.17	138.17	138.17	138.17	138.17	138.17	134.47	138.17	138.17	138.17	138.17	134.47	138.17	134.47	
341.00	110.97	110.97	125.60	127.13	122.60	391.00	138.72	138.72	138.72	138.72	138.72	138.72	134.92	138.72	138.72	138.72	138.72	134.92	138.72	134.92	
342.00	111.45	111.45	126.60	128.13	123.60	392.00	139.27	139.27	139.27	139.27	139.27	139.27	135.47	139.27	139.27	139.27	139.27	135.47	139.27	135.47	
343.00	111.93	111.93	127.60	129.13	124.60	393.00	139.82	139.82	139.82	139.82	139.82	139.82	135.92	139.82	139.82	139.82	139.82	135.92	139.82	135.92	
344.00	112.41	112.41	128.60	130.13	125.60	394.00	140.37	140.37	140.37	140.37	140.37	140.37	136.47	140.37	140.37	140.37	140.37	136.47	140.37	136.47	
345.00	112.89	112.89	129.60	131.13	126.60	395.00	140.92	140.92	140.92	140.92	140.92	140.92	136.92	140.92	140.92	140.92	140.92	136.92	140.92	136.92	
346.00	113.37	113.37	130.60	132.13	127.60	396.00	141.47	141.47	141.47	141.47	141.47	141.47	137.47	141.47	141.47	141.47	141.47	137.47	141.47	137.47	
347.00	113.85	113.85	131.60	133.13	128.60	397.00	142.02	142.02	142.02	142.02	142.02	142.02	137.92	142.02	142.02	142.02	142.02	137.92	142.02	137.92	
348.00	114.33	114.33	132.60	134.13	129.60	398.00	142.57	142.57	142.57	142.57	142.57	142.57	138.47	142.57	142.57	142.57	142.57	138.47	142.57	138.47	
349.00	114.81	114.81	133.60	135.13	130.60	399.00	143.12	143.12	143.12	143.12	143.12	143.12	138.92	143.12	143.12	143.12	143.12	138.92	143.12	138.92	
350.00	115.29	115.29	134.60	136.13	131.60	400.00	143.67	143.67	143.67	143.67	143.67	143.67	139.47	143.67	143.67	143.67	143.67	139.47	143.67	139.47	

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—c.5, board and lodging.

Income Tax Amendment
SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					TAX TO BE DEDUCTED AT CODE					M + F
	S	S + L	S + F	S + L + F	M	S	S + L	S + F	S + L + F	M	
401.00	\$ 183.12	\$ 183.12	\$ 183.12	\$ 183.12	\$ 183.12	\$ 171.97	\$ 171.97	\$ 171.97	\$ 171.97	\$ 168.97	\$ 168.97
402.00	183.67	183.67	183.67	183.67	183.67	172.52	172.52	172.52	172.52	169.57	169.57
403.00	184.22	184.22	184.22	184.22	184.22	173.07	173.07	173.07	173.07	170.17	170.17
404.00	184.77	184.77	184.77	184.77	184.77	173.62	173.62	173.62	173.62	170.72	170.72
405.00	185.32	185.32	185.32	185.32	185.32	174.17	174.17	174.17	174.17	171.27	171.27
406.00	185.87	185.87	185.87	185.87	185.87	174.72	174.72	174.72	174.72	171.82	171.82
407.00	186.42	186.42	186.42	186.42	186.42	175.27	175.27	175.27	175.27	172.37	172.37
408.00	186.97	186.97	186.97	186.97	186.97	175.82	175.82	175.82	175.82	172.92	172.92
409.00	187.52	187.52	187.52	187.52	187.52	176.37	176.37	176.37	176.37	173.47	173.47
410.00	188.07	188.07	188.07	188.07	188.07	176.92	176.92	176.92	176.92	174.02	174.02
411.00	188.62	188.62	188.62	188.62	188.62	177.47	177.47	177.47	177.47	174.57	174.57
412.00	189.17	189.17	189.17	189.17	189.17	178.02	178.02	178.02	178.02	175.12	175.12
413.00	189.72	189.72	189.72	189.72	189.72	178.57	178.57	178.57	178.57	175.67	175.67
414.00	190.27	190.27	190.27	190.27	190.27	179.12	179.12	179.12	179.12	176.22	176.22
415.00	190.82	190.82	190.82	190.82	190.82	179.67	179.67	179.67	179.67	176.77	176.77
416.00	191.37	191.37	191.37	191.37	191.37	180.22	180.22	180.22	180.22	177.32	177.32
417.00	191.92	191.92	191.92	191.92	191.92	180.77	180.77	180.77	180.77	177.87	177.87
418.00	192.47	192.47	192.47	192.47	192.47	181.32	181.32	181.32	181.32	178.42	178.42
419.00	193.02	193.02	193.02	193.02	193.02	181.87	181.87	181.87	181.87	178.97	178.97
420.00	193.57	193.57	193.57	193.57	193.57	182.42	182.42	182.42	182.42	179.52	179.52
421.00	194.12	194.12	194.12	194.12	194.12	182.97	182.97	182.97	182.97	180.07	180.07
422.00	194.67	194.67	194.67	194.67	194.67	183.52	183.52	183.52	183.52	180.62	180.62
423.00	195.22	195.22	195.22	195.22	195.22	184.07	184.07	184.07	184.07	181.17	181.17
424.00	195.77	195.77	195.77	195.77	195.77	184.62	184.62	184.62	184.62	181.72	181.72
425.00	196.32	196.32	196.32	196.32	196.32	185.17	185.17	185.17	185.17	182.27	182.27
426.00	196.87	196.87	196.87	196.87	196.87	185.72	185.72	185.72	185.72	182.82	182.82
427.00	197.42	197.42	197.42	197.42	197.42	186.27	186.27	186.27	186.27	183.37	183.37
428.00	197.97	197.97	197.97	197.97	197.97	186.82	186.82	186.82	186.82	183.92	183.92
429.00	198.52	198.52	198.52	198.52	198.52	187.37	187.37	187.37	187.37	184.47	184.47
430.00	199.07	199.07	199.07	199.07	199.07	187.92	187.92	187.92	187.92	185.02	185.02
431.00	199.62	199.62	199.62	199.62	199.62	188.47	188.47	188.47	188.47	185.57	185.57
432.00	200.17	200.17	200.17	200.17	200.17	189.02	189.02	189.02	189.02	186.12	186.12
433.00	200.72	200.72	200.72	200.72	200.72	189.57	189.57	189.57	189.57	186.67	186.67
434.00	201.27	201.27	201.27	201.27	201.27	190.12	190.12	190.12	190.12	187.22	187.22
435.00	201.82	201.82	201.82	201.82	201.82	190.67	190.67	190.67	190.67	187.77	187.77
436.00	202.37	202.37	202.37	202.37	202.37	191.22	191.22	191.22	191.22	188.32	188.32
437.00	202.92	202.92	202.92	202.92	202.92	191.77	191.77	191.77	191.77	188.87	188.87
438.00	203.47	203.47	203.47	203.47	203.47	192.32	192.32	192.32	192.32	189.42	189.42
439.00	204.02	204.02	204.02	204.02	204.02	192.87	192.87	192.87	192.87	189.97	189.97
440.00	204.57	204.57	204.57	204.57	204.57	193.42	193.42	193.42	193.42	190.52	190.52
441.00	205.12	205.12	205.12	205.12	205.12	193.97	193.97	193.97	193.97	191.07	191.07
442.00	205.67	205.67	205.67	205.67	205.67	194.52	194.52	194.52	194.52	191.62	191.62
443.00	206.22	206.22	206.22	206.22	206.22	195.07	195.07	195.07	195.07	192.17	192.17
444.00	206.77	206.77	206.77	206.77	206.77	195.62	195.62	195.62	195.62	192.72	192.72
445.00	207.32	207.32	207.32	207.32	207.32	196.17	196.17	196.17	196.17	193.27	193.27
446.00	207.87	207.87	207.87	207.87	207.87	196.72	196.72	196.72	196.72	193.82	193.82
447.00	208.42	208.42	208.42	208.42	208.42	197.27	197.27	197.27	197.27	194.37	194.37
448.00	208.97	208.97	208.97	208.97	208.97	197.82	197.82	197.82	197.82	194.92	194.92
449.00	209.52	209.52	209.52	209.52	209.52	198.37	198.37	198.37	198.37	195.47	195.47
450.00	210.07	210.07	210.07	210.07	210.07	198.92	198.92	198.92	198.92	196.02	196.02
451.00	210.62	210.62	210.62	210.62	210.62	199.47	199.47	199.47	199.47	196.57	196.57
452.00	211.17	211.17	211.17	211.17	211.17	200.02	200.02	200.02	200.02	197.12	197.12
453.00	211.72	211.72	211.72	211.72	211.72	200.57	200.57	200.57	200.57	197.67	197.67
454.00	212.27	212.27	212.27	212.27	212.27	201.12	201.12	201.12	201.12	198.22	198.22
455.00	212.82	212.82	212.82	212.82	212.82	201.67	201.67	201.67	201.67	198.77	198.77
456.00	213.37	213.37	213.37	213.37	213.37	202.22	202.22	202.22	202.22	199.32	199.32

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

Income Tax Amendment
SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + F
	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	201.97	201.97	201.97	201.97	198.87	198.87	198.87	231.97	231.97	231.97	231.97	228.97	228.97	228.97	\$	
502.00	202.57	202.57	202.57	202.57	199.57	199.57	199.57	232.57	232.57	232.57	232.57	229.57	229.57	229.57	\$	
503.00	203.17	203.17	203.17	203.17	200.17	200.17	200.17	233.17	233.17	233.17	233.17	230.17	230.17	230.17	\$	
504.00	203.77	203.77	203.77	203.77	200.77	200.77	200.77	233.77	233.77	233.77	233.77	230.77	230.77	230.77	\$	
505.00	204.37	204.37	204.37	204.37	201.37	201.37	201.37	234.37	234.37	234.37	234.37	231.37	231.37	231.37	\$	
506.00	204.97	204.97	204.97	204.97	201.97	201.97	201.97	234.97	234.97	234.97	234.97	231.97	231.97	231.97	\$	
507.00	205.57	205.57	205.57	205.57	202.57	202.57	202.57	235.57	235.57	235.57	235.57	232.57	232.57	232.57	\$	
508.00	206.17	206.17	206.17	206.17	203.17	203.17	203.17	236.17	236.17	236.17	236.17	233.17	233.17	233.17	\$	
509.00	206.77	206.77	206.77	206.77	203.77	203.77	203.77	236.77	236.77	236.77	236.77	233.77	233.77	233.77	\$	
510.00	207.37	207.37	207.37	207.37	204.37	204.37	204.37	237.37	237.37	237.37	237.37	234.37	234.37	234.37	\$	
511.00	207.97	207.97	207.97	207.97	204.97	204.97	204.97	237.97	237.97	237.97	237.97	234.97	234.97	234.97	\$	
512.00	208.57	208.57	208.57	208.57	205.57	205.57	205.57	238.57	238.57	238.57	238.57	235.57	235.57	235.57	\$	
513.00	209.17	209.17	209.17	209.17	206.17	206.17	206.17	239.17	239.17	239.17	239.17	236.17	236.17	236.17	\$	
514.00	209.77	209.77	209.77	209.77	206.77	206.77	206.77	239.77	239.77	239.77	239.77	236.77	236.77	236.77	\$	
515.00	210.37	210.37	210.37	210.37	207.37	207.37	207.37	240.37	240.37	240.37	240.37	237.37	237.37	237.37	\$	
516.00	210.97	210.97	210.97	210.97	207.97	207.97	207.97	240.97	240.97	240.97	240.97	237.97	237.97	237.97	\$	
517.00	211.57	211.57	211.57	211.57	208.57	208.57	208.57	241.57	241.57	241.57	241.57	238.57	238.57	238.57	\$	
518.00	212.17	212.17	212.17	212.17	209.17	209.17	209.17	242.17	242.17	242.17	242.17	239.17	239.17	239.17	\$	
519.00	212.77	212.77	212.77	212.77	209.77	209.77	209.77	242.77	242.77	242.77	242.77	239.77	239.77	239.77	\$	
520.00	213.37	213.37	213.37	213.37	210.37	210.37	210.37	243.37	243.37	243.37	243.37	240.37	240.37	240.37	\$	
521.00	213.97	213.97	213.97	213.97	210.97	210.97	210.97	243.97	243.97	243.97	243.97	240.97	240.97	240.97	\$	
522.00	214.57	214.57	214.57	214.57	211.57	211.57	211.57	244.57	244.57	244.57	244.57	241.57	241.57	241.57	\$	
523.00	215.17	215.17	215.17	215.17	212.17	212.17	212.17	245.17	245.17	245.17	245.17	242.17	242.17	242.17	\$	
524.00	215.77	215.77	215.77	215.77	212.77	212.77	212.77	245.77	245.77	245.77	245.77	242.77	242.77	242.77	\$	
525.00	216.37	216.37	216.37	216.37	213.37	213.37	213.37	246.37	246.37	246.37	246.37	243.37	243.37	243.37	\$	
526.00	216.97	216.97	216.97	216.97	213.97	213.97	213.97	246.97	246.97	246.97	246.97	243.97	243.97	243.97	\$	
527.00	217.57	217.57	217.57	217.57	214.57	214.57	214.57	247.57	247.57	247.57	247.57	244.57	244.57	244.57	\$	
528.00	218.17	218.17	218.17	218.17	215.17	215.17	215.17	248.17	248.17	248.17	248.17	245.17	245.17	245.17	\$	
529.00	218.77	218.77	218.77	218.77	215.77	215.77	215.77	248.77	248.77	248.77	248.77	245.77	245.77	245.77	\$	
530.00	219.37	219.37	219.37	219.37	216.37	216.37	216.37	249.37	249.37	249.37	249.37	246.37	246.37	246.37	\$	
531.00	219.97	219.97	219.97	219.97	216.97	216.97	216.97	249.97	249.97	249.97	249.97	246.97	246.97	246.97	\$	
532.00	220.57	220.57	220.57	220.57	217.57	217.57	217.57	250.57	250.57	250.57	250.57	247.57	247.57	247.57	\$	
533.00	221.17	221.17	221.17	221.17	218.17	218.17	218.17	251.17	251.17	251.17	251.17	248.17	248.17	248.17	\$	
534.00	221.77	221.77	221.77	221.77	218.77	218.77	218.77	251.77	251.77	251.77	251.77	248.77	248.77	248.77	\$	
535.00	222.37	222.37	222.37	222.37	219.37	219.37	219.37	252.37	252.37	252.37	252.37	249.37	249.37	249.37	\$	
536.00	222.97	222.97	222.97	222.97	219.97	219.97	219.97	252.97	252.97	252.97	252.97	249.97	249.97	249.97	\$	
537.00	223.57	223.57	223.57	223.57	220.57	220.57	220.57	253.57	253.57	253.57	253.57	250.57	250.57	250.57	\$	
538.00	224.17	224.17	224.17	224.17	221.17	221.17	221.17	254.17	254.17	254.17	254.17	251.17	251.17	251.17	\$	
539.00	224.77	224.77	224.77	224.77	221.77	221.77	221.77	254.77	254.77	254.77	254.77	251.77	251.77	251.77	\$	
540.00	225.37	225.37	225.37	225.37	222.37	222.37	222.37	255.37	255.37	255.37	255.37	252.37	252.37	252.37	\$	
541.00	225.97	225.97	225.97	225.97	222.97	222.97	222.97	255.97	255.97	255.97	255.97	252.97	252.97	252.97	\$	
542.00	226.57	226.57	226.57	226.57	223.57	223.57	223.57	256.57	256.57	256.57	256.57	253.57	253.57	253.57	\$	
543.00	227.17	227.17	227.17	227.17	224.17	224.17	224.17	257.17	257.17	257.17	257.17	254.17	254.17	254.17	\$	
544.00	227.77	227.77	227.77	227.77	224.77	224.77	224.77	257.77	257.77	257.77	257.77	254.77	254.77	254.77	\$	
545.00	228.37	228.37	228.37	228.37	225.37	225.37	225.37	258.37	258.37	258.37	258.37	255.37	255.37	255.37	\$	
546.00	228.97	228.97	228.97	228.97	225.97	225.97	225.97	258.97	258.97	258.97	258.97	255.97	255.97	255.97	\$	
547.00	229.57	229.57	229.57	229.57	226.57	226.57	226.57	259.57	259.57	259.57	259.57	256.57	256.57	256.57	\$	
548.00	230.17	230.17	230.17	230.17	227.17	227.17	227.17	260.17	260.17	260.17	260.17	257.17	257.17	257.17	\$	
549.00	230.77	230.77	230.77	230.77	227.77	227.77	227.77	260.77	260.77	260.77	260.77	257.77	257.77	257.77	\$	
550.00	231.37	231.37	231.37	231.37	228.37	228.37	228.37	261.37	261.37	261.37	261.37	258.37	258.37	258.37	\$	

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 + L	S + F	S + L + F	M		\$	S	S + L	S + F	S + L + F
601.00	261.97	261.97	261.97	261.97	261.97	651.00	393.97	393.97	393.97	393.97	393.97
602.00	262.57	262.57	262.57	262.57	262.57	652.00	394.57	394.57	394.57	394.57	394.57
603.00	263.17	263.17	263.17	263.17	263.17	653.00	395.17	395.17	395.17	395.17	395.17
604.00	263.77	263.77	263.77	263.77	263.77	654.00	395.77	395.77	395.77	395.77	395.77
605.00	264.37	264.37	264.37	264.37	264.37	655.00	396.37	396.37	396.37	396.37	396.37
606.00	264.97	264.97	264.97	264.97	264.97	656.00	396.97	396.97	396.97	396.97	396.97
607.00	265.57	265.57	265.57	265.57	265.57	657.00	397.57	397.57	397.57	397.57	397.57
608.00	266.17	266.17	266.17	266.17	266.17	658.00	398.17	398.17	398.17	398.17	398.17
609.00	266.77	266.77	266.77	266.77	266.77	659.00	398.77	398.77	398.77	398.77	398.77
610.00	267.37	267.37	267.37	267.37	267.37	660.00	399.37	399.37	399.37	399.37	399.37
611.00	267.97	267.97	267.97	267.97	267.97	661.00	399.97	399.97	399.97	399.97	399.97
612.00	268.57	268.57	268.57	268.57	268.57	662.00	400.57	400.57	400.57	400.57	400.57
613.00	269.17	269.17	269.17	269.17	269.17	663.00	401.17	401.17	401.17	401.17	401.17
614.00	269.77	269.77	269.77	269.77	269.77	664.00	401.77	401.77	401.77	401.77	401.77
615.00	270.37	270.37	270.37	270.37	270.37	665.00	402.37	402.37	402.37	402.37	402.37
616.00	270.97	270.97	270.97	270.97	270.97	666.00	402.97	402.97	402.97	402.97	402.97
617.00	271.57	271.57	271.57	271.57	271.57	667.00	403.57	403.57	403.57	403.57	403.57
618.00	272.17	272.17	272.17	272.17	272.17	668.00	404.17	404.17	404.17	404.17	404.17
619.00	272.77	272.77	272.77	272.77	272.77	669.00	404.77	404.77	404.77	404.77	404.77
620.00	273.37	273.37	273.37	273.37	273.37	670.00	405.37	405.37	405.37	405.37	405.37
621.00	273.97	273.97	273.97	273.97	273.97	671.00	405.97	405.97	405.97	405.97	405.97
622.00	274.57	274.57	274.57	274.57	274.57	672.00	406.57	406.57	406.57	406.57	406.57
623.00	275.17	275.17	275.17	275.17	275.17	673.00	407.17	407.17	407.17	407.17	407.17
624.00	275.77	275.77	275.77	275.77	275.77	674.00	407.77	407.77	407.77	407.77	407.77
625.00	276.37	276.37	276.37	276.37	276.37	675.00	408.37	408.37	408.37	408.37	408.37
626.00	276.97	276.97	276.97	276.97	276.97	676.00	408.97	408.97	408.97	408.97	408.97
627.00	277.57	277.57	277.57	277.57	277.57	677.00	409.57	409.57	409.57	409.57	409.57
628.00	278.17	278.17	278.17	278.17	278.17	678.00	410.17	410.17	410.17	410.17	410.17
629.00	278.77	278.77	278.77	278.77	278.77	679.00	410.77	410.77	410.77	410.77	410.77
630.00	279.37	279.37	279.37	279.37	279.37	680.00	411.37	411.37	411.37	411.37	411.37
631.00	279.97	279.97	279.97	279.97	279.97	681.00	411.97	411.97	411.97	411.97	411.97
632.00	280.57	280.57	280.57	280.57	280.57	682.00	412.57	412.57	412.57	412.57	412.57
633.00	281.17	281.17	281.17	281.17	281.17	683.00	413.17	413.17	413.17	413.17	413.17
634.00	281.77	281.77	281.77	281.77	281.77	684.00	413.77	413.77	413.77	413.77	413.77
635.00	282.37	282.37	282.37	282.37	282.37	685.00	414.37	414.37	414.37	414.37	414.37
636.00	282.97	282.97	282.97	282.97	282.97	686.00	414.97	414.97	414.97	414.97	414.97
637.00	283.57	283.57	283.57	283.57	283.57	687.00	415.57	415.57	415.57	415.57	415.57
638.00	284.17	284.17	284.17	284.17	284.17	688.00	416.17	416.17	416.17	416.17	416.17
639.00	284.77	284.77	284.77	284.77	284.77	689.00	416.77	416.77	416.77	416.77	416.77
640.00	285.37	285.37	285.37	285.37	285.37	690.00	417.37	417.37	417.37	417.37	417.37
641.00	285.97	285.97	285.97	285.97	285.97	691.00	417.97	417.97	417.97	417.97	417.97
642.00	286.57	286.57	286.57	286.57	286.57	692.00	418.57	418.57	418.57	418.57	418.57
643.00	287.17	287.17	287.17	287.17	287.17	693.00	419.17	419.17	419.17	419.17	419.17
644.00	287.77	287.77	287.77	287.77	287.77	694.00	419.77	419.77	419.77	419.77	419.77
645.00	288.37	288.37	288.37	288.37	288.37	695.00	420.37	420.37	420.37	420.37	420.37
646.00	288.97	288.97	288.97	288.97	288.97	696.00	420.97	420.97	420.97	420.97	420.97
647.00	289.57	289.57	289.57	289.57	289.57	697.00	421.57	421.57	421.57	421.57	421.57
648.00	290.17	290.17	290.17	290.17	290.17	698.00	422.17	422.17	422.17	422.17	422.17
649.00	290.77	290.77	290.77	290.77	290.77	699.00	422.77	422.77	422.77	422.77	422.77
650.00	291.37	291.37	291.37	291.37	291.37	700.00	423.37	423.37	423.37	423.37	423.37

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

THIRD SCHEDULE

Section 30

NEW THIRD SCHEDULE TO PRINCIPAL ACT

"THIRD SCHEDULE

Section 2

TERMINATING DATES

Section of Act	General Description	Terminating Date
119	Regional investment allowance	31 March 1983
120	Export investment allowance	31 March 1983
121	Industrial development plan investment allowance	31 March 1983
121A	High priority activity investment allowance	31 March 1983
122	Farming and agriculture investment allowance	31 March 1983
123	Fishing investment allowance	31 March 1983
127	Development expenditure on farming or agricultural land	31 March 1983
128	Development expenditure on rock oyster or mussel farms or freshwater fish farms	31 March 1983
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."