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 1984-85 income year and subsequent years.

Clause 3 inserts definitions of the terms "primary employment earnings" and "secondary employment earnings" in section 2 of the principal Act, and amends section 344 of that Act to make it clear that, for PAYE purposes, a primary tax code is to be used in respect of a taxpayer's major source of salary or wages.

It also substitutes a new definition of the expression "shearer", and adds definitions of the expressions "shearing shed" and "shearing shed hand" in section 2 of the principal Act.

It also amends the definition of the expression "national superannuation" to ensure that any additional benefits and supplements paid to national superannuitants are not taxable.

Clause 4 gives effect to the Budget announcement that the rebate for rates on owner-occupied homes and Chatham Islands dues will terminate with effect from and including the income year commencing on 1 April 1985.

Clause 5 gives effect to the Budget announcement that mortgage interest in respect of homes purchased after 8 November 1984 is ineligible for the first home mortgage interest rebate.

Clause 6 amends section 50B of the principal Act, which provides for the principal income earner rebate.

Subclauses (1) and (3) are consequential amendments arising from the inclusion in 1983 of a de facto relationship in the definition of the expression "spouse".

Subclause (2): At present where in any income year any taxpayer is married to or is the de facto spouse of any person who is entitled to the principal income earner rebate or to the family rebate, that taxpayer does not qualify for the principal income earner rebate for that income year. This subclause makes it clear that this exclusion is only to apply where that relationship exists throughout the income year.

Subclauses (4) and (5) give effect to the Budget announcement that the maximum principal income earner rebate is to be increased from \$312 a year to \$520 a year with effect from 1 December this year. The rebate is to abate at the rate of 16.5 cents in the dollar from income of \$12,001 to \$15,152 a year.

For the 1984-85 income year the maximum rebate is to be \$381.34, abating by 13.5 cents in the dollar for income of \$12,001 to \$14,600. For income exceeding \$14,600 the rebate is to be \$30.36, abating by 5.5 cents for each dollar of the excess, so as to extinguish when income exceeds \$15,151.

No. 48—1

Price \$2.30

Clause 7 gives effect to the Budget announcement that for the 1984-85 income year the housekeeper rebate is to be calculated at the rate of 32 cents (instead of 31 cents) for each dollar of the qualifying payments and for the 1985-86 income year and subsequent years at the rate of 33 cents for each dollar thereof.

The maximum amount of the rebate remains unchanged.

Clause 8 gives effect to the Budget announcement that for the 1984-85 income year the dependent relative rebate is to be calculated at the rate of 32 percent (instead of 31 percent) of qualifying contributions and for the 1985-86 income year and subsequent years at the rate of 33 percent thereof.

The maximum amount of the rebate remains unchanged.

Clause 9 gives effect to the Budget announcement that for the 1984-85 income year the school fees and charitable donations rebate is to be calculated at the rate of 32 percent (instead of 31 percent) of the qualifying payments and for the 1985-86 income year and subsequent years at the rate of 33 percent thereof.

The maximum amount of the rebate remains unchanged.

Clause 10 gives effect to the Budget announcement that the exemption under section 59 of the principal Act for life insurance premiums and superannuation contributions is no longer to apply to contracts entered into on or after 9 November 1984 in respect of-

(a) Life insurance:

(b) Personal lump sum superannuation:

(c) Non-subsidised employee lump sum superannuation.

Clause 11 extends the provisions of the second and third provisos to section 74 (2) of the principal Act, which enables current year deductions for expenditure or loss and depreciation to be taken into account in calculating the assessable income of any company engaged in a forestry business, to include all persons carrying on such business.

The clause applies to any expenditure incurred and any sale of timber made on or after 9 November 1984.

Clause 12 provides that forestry companies can no longer claim to convert a tax loss into a tax credit in relation to forestry costs incurred in the 1984-85 income year and succeeding years, except for depreciation in the period up to 8 November 1984.

Clause 13 gives effect to the Budget announcement that the present provision that income derived in any income year from the sale of timber from farms may be spread over up to 4 of the subsequent years is not to apply to any such sales after 8 November 1984.

Clause 14 gives effect to the Budget announcement that income derived in any income year from the sale of timber may be spread over up to 3 of the preceding . years. The clause is to apply to sales of timber made after 8 November 1984.

Clause 15 gives effect to the Budget announcement that forestry encouragement grants are to be replaced by tax deductibility measures similar to those provided for farm development expenditure.

It inserts a new section 127A in the principal Act providing for development expenditure incurred in timber production, as set out in paragraphs (a) to (k) of subclause (2), to be deducted in calculating the assessable income of any taxpayer from a forestry business in that income year, or, if the taxpayer so elects, in all or any of the next 9 income years, being income years in which the taxpayer carries on the business.

Clause 16 amends section 168 of the principal Act to provide that grants received under the Forestry Encouragement Grants Regulations 1983 in respect of or in relation to expenditure incurred on or after 9 November 1984 are to be dealt with under section 169 of the principal Act.

This latter section provides that the amount of any deduction for expenditure in respect of which a grant is received is to be reduced for tax purposes by the amount of this grant, and the grant is deemed not to be assessable income.

At present under section 168 the whole of the expenditure in respect of which a grant is received is not allowed as a deduction for tax purposes.

Clause 17: Subclause (1) inserts a new Part XA in the principal Act to impose the national superannuitant surcharge with effect from 1 April 1985, as announced in the Budget.

Section 336_A is the interpretation section.

Section 336B provides for the determination of the amount of the other income of a national superannuitant for the purposes of this Part.

Subsection (1) applies where the national superannuation is payable for the whole year, and subsections (2) and (3) apply where it is payable for part of the year only.

Section 336c applies the Part to the income of all national superannuitants for the 1985-86 income year and subsequent years.

Section 336D imposes the surcharge.

Subsection (1) provides that where a national superannuitant receives the national superannuation for the whole of an income year, the surcharge is to be calculated at 25 percent of the amount by which his other income (as determined under section 336B) exceeds \$5,200.

Subsection (2) provides that where a national superannuitant receives the national superannuation for only part of an income year by reason of—

(a) His national superannuation commencing after the beginning of that income year; or

(b) His death during that income year; or

(c) His permanent departure from New Zealand during that income year, the surcharge is to be calculated at 25 percent of the amount by which, in effect, his other income exceeds the aggregate of \$200 for each fortnightly pay period during which he receives national superannuation.

Subsection (3) provides that in no case is the amount of the surcharge to exceed the net national superannuation after deduction of income tax on an annual basis.

Section 336E empowers the Commissioner to assess the amount of the surcharge and applies the objection provisions of the principal Act to the surcharge in the same manner as they apply to income tax.

Section 336F provides for the national superannuitant to elect against which of his sources of income the deductions for the surcharge are to be made.

Section 3366 provides for the manner in which, where a national superannuitant has elected to have the surcharge deducted from his national superannuation, the Director-General of Social Welfare makes the deduction and pays it over to the Commissioner.

Section 336H provides for the Commissioner to calculate the amount of the deduction to be made by the Director-General of Social Welfare pursuant to section 336c on the basis of the estimate of the national superannuitant's estimate of his income.

Section 3361 provides for the manner in which the surcharge is to be paid as provisional tax where the national superannuitant so elects pursuant to section 336F.

Section 3361 deals with the manner in which the surcharge is to be deducted against source deduction payments where the national superannuitant so elects pursuant to section 336r.

Section 336x deals with the manner in which the surcharge is to be deducted against source deduction payments and the manner in which the surcharge is to be paid as provisional tax where the national superannuitant derives income other than national superannuation from both source deduction payments and income other than source deduction payments and so elects pursuant to section 336F.

Section 3361 deals with the surcharge codes for deductions to be made from source deduction payments.

Section 336M provides for the application of other Parts of the principal Act to the surcharge, with any necessary modifications.

Subclause (2) inserts a definition of the expression "national superannuitant surcharge" in section 2 of the principal Act.

Subclause (3) in effect allows any surplus rebates of income tax to be set off against the surcharge.

Subclause (4) ensures that all national superannuitants with income (other than national superannuation) exceeding \$5,200 are to furnish an income tax return.

Clauses 18 and 19 deal with the Budget announcement in respect of the basic rates of tax for insurance companies and the trustees of superannuation category 2 schemes.

Clause 18 increases these rates from 31 cents in the dollar to 32 cents in the dollar for the 1984-85 income year and *clause 19* increases these rates to 33 cents in the dollar for the 1985-86 income year and subsequent years.

Clauses 20 to 22 give effect to the Budget announcement of an increase in the standard marginal rate of income tax from 31.5 cents in the dollar to 33 cents' in the dollar and an increase from \$24,000 to \$25,000 in the threshold at which the next marginal rate applies from 1 December 1984. It also continues the temporary surtax of 10 percent for high income earners.

Clause 20 substitutes a new scale of tax rates for the 1984-85 income year, taking into account the combined effect of the present scale and the new scale (including surtax) that applies from 1 December 1984.

Clause 21 substitutes a new scale of tax rates for the 1985-86 income year and succeeding income years, being the basic scale excluding the surtax.

Clause 22 in effect imposes the temporary surtax for the 1985-86 income year and succeeding income years.

Clause 23 gives effect to the Budget announcement that the rate of tax on secondary employment income and extra emoluments is to be increased from 31.5 cents to 33 cents in the dollar with effect from 1 December 1984. It also provides for new PAYE deduction tables applicable from that date and for new rates of PAYE deductions for shearers and shearing shed hands from 1 April 1985.

Hon. R. W. Prebble

INCOME TAX AMENDMENT

ANALYSIS

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- 2. Application
- 3. Interpretation
- 4. Rebate for rates on owner-occupied home and Chatham Islands dues
- 5. First home mortgage interest rebate
- 6. Principal income earner rebate
- 7. Rebate in certain cases for housekeeper
- 8. Rebate for support of dependent relatives
- 9. Rebate in respect of gifts of money and payment of school fees
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- 11. Income derived from use or occupation of land
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- 13. Spreading of income derived from sale of timber from farms
- 14. Spreading of income derived from sale of timbei
- 15. Certain expenditure on land used for forestry purposes
- 16. Forestry encouragement grants
- 17. New Part XA (relating to national superannuitant surcharge) inserted

PART XA

NATIONAL SUPERANNUITANT SURCHARGE

- 336A. Interpretation 336B. Determination 'other of income' 336C. Application of this Part 336D. National superannuitant sur-
- charge imposed 336E. Assessment of surcharge 336F. Election by national super-
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- 336G. Surcharge deductions from national superannuation
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- 336J. Surcharge deductions from source deduction payments
- 336K. Surcharge deductions from source deduction payments and surcharge paid as provisional tax
- 336L. Application of surcharge codes specified in tax code declarations
- 336M. Application of other Parts 18. Basic rates of income tax for life insurance companies and trustees of superannuation category 2 schemes for income year that commenced on 1 April 1984
- 19. Basic rates of income tax for life insurance companies and trustees of superannuation category 2 schemes for income year commencing on 1 April 1985 and subsequent years
- 20. Basic rates of income tax, incorporating temporary surtax, for individuals and certain other taxpayers for income year that commenced on 1 April 1984
- 21. Basic rates of income tax for individuals and certain other taxpayers for income year commencing on 1 April 1985 and subsequent years
- 22. Basic rates of income tax, incorporating temporary surtax, for individuals and certain other taxpayers for income year commencing on 1 April 1985 and subsequent years 23. Basic tax deductions
 - Schedules

A BILL INTITULED

An Act to amend the Income Tax Act 1976

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as 5 follows:

No. 48-1

1. Short Title—This Act may be cited as the Income Tax Amendment Act 1984, 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 1984 and in every subsequent year.

3. Interpretation—(1) Section 2 of the principal Act is hereby amended by inserting, in their appropriate alphabetical 10 order, the following definitions:

" 'Primary employment earnings', in relation to an employee and to any pay period, means-

"(a) In any case where the employee derives in that pay period source deduction payments (not being 15 withholding payments and not being extra emoluments) from 2 or more employers, such source deduction payment as, being derived from one of those employers, exceeds in amount the source deduction payment derived in that pay period from 20 the other employer or, as the case may be, each of those other employers; and

"(b) In any case where, in that pay period, any 2 or more of the source deduction payments firstmentioned in this definition are of equal amount, the 25 primary employment earnings in relation to the employee and to the pay period shall be such one of those source deduction payments that are of equal amount as the employee elects:

"'Secondary employment earnings', in relation to an 30 employee and to any pay period, means any source deduction payment (not being a payment of primary employment earnings and not being a withholding payment and not being an extra emolument) derived in the pay period from any employer:".

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(2) Section 2 of the principal Act (as so amended) is hereby further amended by repealing the definition of the expression "shearer", and substituting the following definitions:

"'Shearer' means a person (not being a person permanently employed on the premises where the 40 shearing shed is situated) who, other than in the carrying on of a business by the person, undertakes the shearing of sheep:

*R. S. Vol. 12, p. 1 1983, No. 4; 1983, No. 10; 1983, No. 139

" 'Shearing shed' has the same meaning as in the Shearers Act 1962:

"'Shearing shed hand' means a person, not being-

"(a) A shearer:

"(b) A wool classer:

"(c) A person permanently employed on the premises where the shearing shed is situated,—

who, other than in the carrying on of a business by the person, is employed in or about the shearing shed:".

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(3) Section 2 of the principal Act (as so amended) is hereby further amended by omitting from the definition of the expression "national superannuation" (as inserted by section 3 of the Income Tax Amendment Act 1979) the words "any

15 additional benefit paid or payable under section 61E or section 61G", and substituting the words "any supplement or benefit paid or payable under section 61A or section 61E or section 61G".

(4) Section 341 (1) of the principal Act (as substituted by 20 section 17 (1) of the Income Tax Amendment Act 1982) is hereby amended by omitting the expression "section 344 (1)", and substituting the words "section 344 (1) (b) (except subparagraph (ix))".

(5) Section 344 (1) (b) of the principal Act (as substituted by 25 section 19 (1) of the Income Tax Amendment Act 1982) is hereby amended by adding the following subparagraph:

"(ix) 'Sec', signifying an employee in relation to whom the source deduction payment is a payment that is secondary employment earnings."

- 30 (6) Section 344 of the principal Act is hereby further amended by inserting in subsections (9) and (10) (as substituted by section 19 (4) and (5) of the Income Tax Amendment Act 1982), after the expression "G" in each case where it appears, the words "or 'Sec'".
- 35 (7) Section 356 (1) (a) of the principal Act (as substituted by section 13 (1) of the Income Tax Amendment Act 1980) is hereby amended by inserting, after the word "shearer", the words "or as a shearing shed hand".

(8) Section 379 (2) of the principal Act (as amended by section
40 19 (6) (b) of the Income Tax Amendment Act 1982) is hereby further amended by inserting, after the expression "G", the words "or 'Sec' ".

(9) Subsections (1), (4), (5), (6), and (8) of this section shall apply with respect to every source deduction payment made on or after the 1st day of December 1984.

(10) Subsections (2) and (7) of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1985.

4. Rebate for rates on owner-occupied home and Chatham Islands dues—Section 48A (3) of the principal Act (as inserted by section 6 (1) of the Income Tax Amendment Act (No. 2) 1977, and substituted by section 5 of the Income Tax Amendment Act 1979) is hereby amended by inserting, 5 after the words "a residence during the income year", the words ", being an income year ending on or before the 31st day of March 1985,".

5. First home mortgage interest rebate—Section 48B (9) of the principal Act (as inserted by section 4 (1) of the Income 10 Tax Amendment Act 1981) is hereby amended by adding the words "and on or before the 8th day of November 1984".

6. Principal income earner rebate—(1) Section 50B (1) of the principal Act (as inserted by section 8 (1) of the Income Tax Amendment Act 1982 and amended by section 5 (1) of 15 the Income Tax Amendment Act (No. 2) 1983) is hereby further amended by repealing paragraph (c) of the definition of the expression "qualifying person", and substituting the following paragraph:

"(c) Who, being the spouse of another person throughout 20 the income year, derives from all sources in the income year assessable income of an amount less than or equal to the assessable income derived from all sources during the income year by that other person:". 25

(2) Section 50B (1) of the principal Act (as so inserted and amended) is hereby further amended by repealing paragraph (e) of the definition of the expression "qualifying person", and substituting the following paragraph:

"(e) Who is, throughout the income year, the spouse of any 30 person who, in respect of the income year, is entitled to any rebate under this section or section 53c of this Act:".

(3) Section 50B (1) of the principal Act (as so inserted and amended) is hereby further amended by omitting from the 35 proviso to the definition of the expression "qualifying person" the words "who are married to each other", and substituting the words "each of whom, in relation to the other, is the spouse".

(4) Section 50B of the principal Act (as inserted by section 8 40 (1) of the Income Tax Amendment Act 1982) is hereby further amended by repealing subsection (2), and substituting the following subsection:

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"(2) Subject to this section and to section 57 of this Act, in the assessment of every taxpayer who in any income year is a qualifying person, there shall be allowed as a rebate of income tax,—

- 5 "(a) Where the amount of the assessable income derived in the income year by that taxpayer is less than \$6,118, a rebate of an amount equal to 8.5 cents for each complete dollar of the amount of that assessable income:
- 10 "(b) Where the amount of the assessable income so derived amounts to or exceeds \$6,118 and does not exceed \$12,000, a rebate of the amount of \$520:
 - "(c) Where the amount of the assessable income so derived exceeds \$12,000, a rebate of the amount of \$520
 - diminished by 16.5 cents for each complete dollar of that excess."

(5) Notwithstanding anything in the principal Act, with respect to the tax on income derived in the income year that commenced on the 1st day of April 1984, section 50B of the principal Act (as as inserted) shall be deemed to have effect as

20 principal Act (as so inserted) shall be deemed to have effect as if that section had been amended by repealing subsection (2), and substituting the following subsection:

"(2) Subject to this section and to section 57 of this Act, in the assessment of every taxpayer who in any income year is 25 a qualifying person, there shall be allowed as a rebate of income

- tax,—
 - "(a) Where the amount of the assessable income derived in the income year by that taxpayer is less than \$5,673, a rebate of an amount equal to 6.5 cents for each complete dollar of the amount of that assessable income:
 - "(b) Where the amount of the assessable income so derived amounts to or exceeds \$5,673 and does not exceed \$6,094, a rebate of the amount of \$368.68 increased
 - by 3 cents for each complete dollar, of the amount of that assessable income, that exceeds \$5,672:
 - "(c) Where the amount of the assessable income so derived exceeds \$6,094 and does not exceed \$12,000, a rebate of the amount of \$381.34:
- "(d) Where the amount of the assessable income so derived exceeds \$12,000 and does not exceed \$14,600, a rebate of the amount of \$381.34 diminished by 13.5 cents for each complete dollar, of the amount of that assessable income, that exceeds \$12,000:
- 45 "(e) Where the amount of the assessable income so derived exceeds \$14,600, a rebate of the amount of \$30.36 diminished by 5.5 cents for each complete dollar of that excess."

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(6) Subsection (4) of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1985 and in every subsequent year.

(7) Subsection (5) of this section shall be deemed to have been repealed on the 1st day of April 1985.

7. Rebate in certain cases for housekeeper-(1) Section 54 (2) of the principal Act (as amended by section 14 (3) of the Income Tax Amendment Act 1982) is hereby further amended by omitting from paragraph (a) the expression "31c", and substituting the expression "33c". 10

(2) Notwithstanding anything in the principal Act, section 54 (2) of that Act (as so amended) shall, in respect of the tax on income derived in the income year that commenced on the 1st day of April 1984, apply as if, for the expression "33c" in paragraph (a) (as substituted by subsection (1) of this section), 15 there were substituted the expression "32c".

(3) Section 14 (3) (a) of the Income Tax Amendment Act 1982 is hereby consequentially repealed.

(4) Subsection (2) of this section shall be deemed to have been repealed on the 1st day of April 1985.

8. Rebate for support of dependent relatives—(1) Section 55 (1) of the principal Act (as amended by section 42 of the Income Tax Amendment Act (No. 2) 1977) is hereby further amended by repealing paragraph (b) of the proviso.

(2) Section 55 (2) of the principal Act (as amended by section 25 15 of the Income Tax Amendment Act 1982) is hereby further amended by omitting the expression "31c", and substituting the expression "33c".

(3) Notwithstanding anything in the principal Act, section 55 (2) of that Act (as so amended) shall, in respect of the tax 30 on income derived in the income year that commenced on the 1st day of April 1984, apply as if, for the expression "33c" (as substituted by subsection (2) of this section), there were substituted the expression "32c".

(4) Section 15 (2) of the Income Tax Amendment Act 1982 35 is hereby consequentially repealed.

(5) Subsection (3) of this section shall be deemed to have been repealed on the 1st day of April 1985.

9. Rebate in respect of gifts of money and payment of **school fees**—(1) Section 56A (4) of the principal Act (as inserted 40) by section 9 (1) of the Income Tax Amendment Act (No. 2) 1977 and amended by section 16(1) of the Income Tax Amendment Act 1982) is hereby further amended by omitting from paragraph (a) the expression "31 percent", and substituting the expression "33 percent". 45

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(2) Notwithstanding anything in the principal Act, section 56A (4) of that Act (as so inserted and amended) shall, in respect of the tax on income derived in the income year that commenced on the 1st day of April 1984, apply as if, for

5 the expression "33 percent" in paragraph (a) (as substituted by subsection (1) of this section), there were substituted the expression "32 percent".

(3) Section 16 (1) (a) of the Income Tax Amendment Act 1982 is hereby consequentially repealed.

10 (4) Subsection (2) of this section shall be deemed to have been repealed on the 1st day of April 1985.

10. Special exemption in respect of life insurance premiums, and other specified contributions—(1) Section 59 (1) of the principal Act is hereby amended by inserting, in 15 their appropriate alphabetical order, the following definitions:

"'Designated superannuation scheme' means-

"(a) A superannuation scheme which is approved or deemed to be approved for the time being by the Government Actuary under Part II of the Superannuation Schemes Act 1976 and which is classified by him as—

- "(i) A non-subsidised employee pension superannuation scheme; or
- "(ii) A subsidised employee pension superannuation scheme; or
- "(iii) A subsidised employee lump sum superannuation scheme; or
- "(iv) A personal pension superannuation scheme: "(b) The Government Superannuation Fund:
- "''Policy of pension insurance' means a policy of life insurance, in relation to a taxpayer, pursuant to which—

"(a) No benefits are payable or distributable other than in respect of a life assured under that policy and other than by way of—

"(i) Benefits that are required to be paid or distributed by way of a pension commencing on or after the date on which that life assured attains the age of 60 years and continuing for the life of the taxpayer or of a spouse or child of that taxpayer:

"(ii) Benefits payable or distributable as a result of the death of that life assured; and

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"(b) No benefits are payable or distributable as the result of the death of a life assured other than by way of---

- "(i) A return of such portion of the premiums paid in respect of the assurance of that 5 life as was for the purpose of securing the payment of a pension dependent on the life of the taxpayer or of a spouse or child of that taxpayer:
- "(ii) A payment of such portion of each bonus 10 declared in respect of that policy as is attributable to the portion referred to in **subparagraph** (i) of this paragraph:

" 'Specified medical fund' means-

"(a) Any insurance fund, of a friendly society, which 15 provides benefits solely in respect of personal accident, disease, sickness, or expenses consequent on death; or

"(b) Any fund which provides benefits solely in respect of personal accident, disease, sickness, or 20 expenses consequent on death, and which is approved by the Commissioner for the purposes of this section:".

(2) Section 59 (3) of the principal Act (as amended by section 42 (2) of the Income Tax Amendment Act 1980) is hereby 25 further amended by inserting, after the words "policy of life insurance", the words "(being a policy of life insurance other than a policy of life insurance that is a policy of pension insurance) entered into on or before the 8th day of November 1984 or a policy of pension insurance (whenever entered into)". 30

(3) Section 59 of the principal Act (as so amended) is hereby further amended by repealing subsection (4), and substituting the following subsection:

"(4) For the purpose of assessing income tax every taxpayer, other than an absentee, who in any income year is a 35 contributor for the benefit of the taxpayer or a spouse or child of the taxpayer to—

"(a) A specified fund (not being a designated superannuation scheme and not being a specified medical fund) of which the taxpayer was a member on or before the 40 8th day of November 1984; or

"(b) A designated superannuation scheme; or

"(c) A specified medical fund-

and makes, in that income year, contributions to, as the case may be, that specified fund or that designated superannuation scheme or that specified medical fund, shall be entitled to a

5 deduction by way of special exemption from his assessable income for that income year of the amount of those contributions."

(4) Section 59 of the principal Act (as so amended) is hereby further amended by adding the following subsection:

"(8) For the purposes of this section—

"(a) A policy of life insurance or a policy of pension insurance shall be deemed to have been entered into on whichever of the following dates is the earliest:

> "(i) The date on which the first payment of the whole or any part of the premium payable under that policy of life insurance or that policy of pension insurance was received from the taxpayer by the life insurance company which effected that policy of life insurance or that policy of pension insurance:

> "(ii) The date on which the proposal which forms the basis of that policy of life insurance or that policy of pension insurance was unconditionally accepted by the life insurance company by which that policy of life insurance or that policy of pension insurance was effected:

> "(iii) The date on which the proposal which formed the basis of that policy of life insurance or that policy of pension insurance was, contingent only on the health of a life assured (being the taxpayer or the spouse or a child of the taxpayer), accepted by the life insurance company by which that policy of life insurance or that policy of pension insurance was effected:

"(b) Where a taxpayer who is a member of a specified fund has, in the course of securing that membership, made any contribution to that specified fund at any time before the securing of that membership, the taxpayer shall be deemed to have been a member of that specified fund at the time at which that contribution was made."

11. Income derived from use or occupation of land— (1) Section 74 (2) (b) of the principal Act (as amended by section 12 of the Income Tax Amendment Act (No. 2) 1982) is hereby further amended by repealing the second and third provisos, 45 and substituting the following provisos:

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"Provided also that a person who carries on a forestry business on any land in New Zealand shall, in calculating the assessable income derived by him in any income year, be entitled to deduct any expenditure incurred on or after the 9th day of November 1984 by him in that business in that - 5 income year, being expenditure which is not deductible otherwise than under this section,-

"(i) In the planting or the maintaining of trees on the land;

"(ii) By way of rent, rates, land tax, insurance premiums, or 10 other like expenses; or

"(iii) By way of interest on money borrowed and employed as capital for the purposes of that business:

"Provided further that in any case where-

- "(i) Expenditure of a capital nature is incurred in the 15 acquisition or construction, on or after the 1st day of April 1975, of plant or machinery by a person; and
- "(ii) That plant or machinery so acquired or constructed is first used on or after the 1st day of April 1975 by 20 that person primarily and principally in planting or maintaining trees on the land in New Zealand on which that person carries on his forestry business or in preparing or otherwise developing that land 25for his forestry operations; and
- "(iii) Depreciation of any such asset, being plant or machinery, is caused, on or after the 9th day of November 1984, by fair wear and tear or by the fact of the asset becoming obsolete or useless, and that depreciation cannot be made good by repair, - 30

the Commissioner may, in calculating the assessable income derived by the person, allow, subject to sections 117 and 168 (4) of this Act, a deduction by way of depreciation in respect of the asset in respect of which that expenditure of a capital nature is incurred, in the same manner and to the same extent 35 that he would allow a deduction by way of depreciation in respect of that asset if it were plant or machinery of any of the kinds referred to in section 108(1) or in paragraph (a) or paragraph (b) of section 112 (2) of this Act."

- (2) Section 74 (3) of the principal Act is hereby amended- 40
- (a) By inserting, after the words "with standing timber thereon" the words ", except to the extent that that timber is timber comprised in ornamental or incidental trees,": 45

(b) By repealing the proviso.

(3) Section 74 (3A) of the principal Act (as inserted by section 47 (1) of the Income Tax Amendment Act (No. 3) 1983) is hereby amended by repealing the proviso, and substituting the following proviso:

"Provided that this subsection shall not apply with respect to so much of any standing timber included with a sale of land as consists of timber that is comprised in ornamental or incidental trees."

5 (4) Section 74 of the principal Act (as so amended) is hereby further amended by repealing subsection (4), and substituting the following subsection:

"(4) If any question arises under subsection (3) or subsection (3A) of this section as to whether trees on any land or on part

- 10 of any land are of an ornamental or incidental nature, a certificate of a duly authorised officer of the Ministry of Agriculture and Fisheries or of a duly authorised officer of the New Zealand Forest Service as to the nature of those trees or a specified area of those trees shall be final and conclusive
- 15 evidence thereof for the purposes of that subsection." (5) Section 74 of the principal Act (as so amended) is hereby
 - further amended-
 - (a) By omitting from subsection (5) the word "company" wherever it occurs, and substituting in each case the word "person":

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- (b) By repealing subsection (6):
- (c) By omitting from subsection (7) the words "section 134 or section 135 or section 213", and substituting the words "any other provision".
- 25 (6) The Income Tax Amendment Act (No. 2) 1982 is hereby consequentially amended by repealing section 12 (1) and (2).

(7) This section shall come into force on the 9th day of November 1984 and shall apply on and from that date.

12. Tax credit in relation to forestry expenditure— 30 (1) Section 74A (as inserted by section 24 of the Income Tax Amendment Act 1980) is hereby amended by repealing the definition of the expression "qualifying deduction", and substituting the following definition:

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" 'Qualifying deduction', in relation to a company and to any income year, means the deduction to which the company is entitled in respect of that income year under the third proviso to section 74 (2) (b) of this Act in respect of an asset in respect of which expenditure of a capital nature was incurred on or before the 31st day of March 1983:

"Provided that where the said income year is the income year in which there occurs the 8th day of November 1984, the qualifying deduction shall be an amount calculated in accordance with the following formula:

$$\frac{a}{365}$$
 x b

where-

a is the number of days in the period 10 commencing on the first day of that income year and ending with the 8th day of November 1984; and

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b is the amount which, but for this proviso, would be the amount of the 15 qualifying deduction."

(2) Section 74A (2) of the principal Act (as so inserted) is hereby amended by inserting, after the words "income year", the words "being an income year not later than the income year in which there occurs the 8th day of November 1984,". 20

13. Spreading of income derived from sale of timber from farms—Section 81 (2) of the principal Act is hereby amended by inserting, after the words "from the sale", the words ", on or before the 8th day of November 1984,".

14. Spreading of income derived from sale of timber 25 The principal Act is hereby amended by inserting, after section 81 (as amended by section 13 of this Act), the following section:

"81A. (1) For the purposes of this section—

""Sale' includes any disposition by way of a licence or easement, or the grant of any right of taking any 30 profits or produce from land; and includes a sale, and a transfer, of land with standing timber that, under subsection (3) or, as the case may be, subsection (3A) of section 74 of this Act, is deemed to be a sale of timber: 35

"'Timber' includes standing timber.

"(2) Where a taxpayer derives assessable income in any income year from the sale, on or after the 9th day of November 1984, of timber, the Commissioner may, upon application made in writing by or on behalf of the taxpayer not later than 12 40 months after the end of that income year, apportion that assessable income between that income year and any number of preceding income years, not exceeding 3, and in every such case the amount of assessable income so apportioned to any income year shall thereupon be deemed to have been derived

5 in that income year and not in any other income year, and shall be assessable for income tax accordingly."

15. Certain expenditure on land used for forestry purposes—(1) The principal Act is hereby amended by inserting, after section 127, the following section:

- 10 "127A. (1) For the purposes of this section the expression 'development plan', in relation to the business of a taxpayer, means a plan, project, or scheme which,—
 - "(a) In the opinion of the Commissioner, has been entered into by the taxpayer for the purpose of the development or expansion of that business, being development or expansion involving expenditure of any of the kinds referred to in **subsection (2)** of this section; and

"(b) Upon application in that behalf made in writing by or

- on behalf of the taxpayer on or before the terminating date, has been approved in writing by the Commissioner as a development plan for the purposes of this section.
- "(2) Any taxpayer who carries on any forestry business on 25 any land in New Zealand shall, in calculating the assessable income derived by him from that business, be entitled to deduct any expenditure incurred, on or after the 9th day of November 1984, in that business in any income year ending on or before the terminating date in—
- 30 "(a) The felling, clearing, destruction, or removal of timber, stumps, scrub, or undergrowth on the land in the preparation of the land for the planting of trees on the land:
 - "(b) The eradication or extermination, to enable the planting
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- of trees on the land, of animal or vegetable pests on the land:
- "(c) The destruction, to enable the planting of trees on the land, of weeds or plants detrimental to the land:
- "(d) The draining of swamp or low-lying lands in the preparation of the land for the planting of trees on the land:

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- "(e) The construction of access tracks or temporary roads to or on the land and any temporary culverts or temporary bridges that are necessary for the purposes of that construction:
- "(f) The construction of dams, stopbanks, irrigation or stream 5 diversion channels, or other improvements for the purpose of conserving or conveying water for use on the land or for preventing or combating soil erosion:
- "(g) The repair of flood or erosion damage:
- "(h) The sinking of bores or wells for the purpose of supplying water for use on the land:
- "(i) The construction of aeroplane landing strips to facilitate aerial topdressing or disease control work or firefighting on the land: 15
- "(j) The construction on the land of fences, including the purchase of wire or wire netting for the purpose of making new or existing fences rabbit proof:
- "(k) The erection on the land of electric power lines or telephone lines: 20

"Provided that, instead of claiming a deduction for the income year in which the expenditure is incurred of the total amount of the expenditure allowable as a deduction under the foregoing provisions of this subsection, any taxpayer to whom this subsection applies shall, if he so elects by notice in 25 accordance with subsection (4) of this section (which election shall, subject to subsection (5) of this section, be irrevocable), be entitled to allocate, in such manner as he specifies in the notice, the whole or any part of that total amount to any one or more of the 9 income years (being an income year or income years 30 in which the taxpayer continues to carry on that business) next succeeding the income year in which the expenditure is incurred and to deduct the amount so allocated to any such income year in calculating the assessable income derived by him from that business in that income year; and any amount 35 so allocated shall not be allowed as a deduction in calculating the assessable income derived by the taxpayer from that business in the income year in which the expenditure is incurred.

"(3) Where the Commissioner is satisfied that— 40

"(a) On or before the terminating date a taxpayer has— "(i) Incurred; or

> "(ii) Entered into, or taken such preliminary steps as are necessary for the purpose of entering into, a binding contract requiring him to incur— 45

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a substantial part of the expenditure (being expenditure of any of the kinds referred to in **subsection (2)** of this section) included in a development plan in relation to the business of the taxpayer; and

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- "(b) After the terminating date the taxpayer has incurred such expenditure, being expenditure incurred in pursuance of that development plan; and
- "(c) The period commencing on the day after the terminating date and ending with the date on which that expenditure was incurred did not exceed such period as, in the opinion of the Commissioner, is reasonable in the circumstances of the particular case,—
- 15 that expenditure shall be deemed for the purposes of this section to have been incurred on or before the terminating date.

"(4) Every notice under the proviso to **subsection (2)** of this section by which the whole or any part of the expenditure is

- 20 allocated to any one of the 9 income years next succeeding the income year in which the expenditure was incurred shall be in writing, and shall be given to the Commissioner within the time within which the taxpayer is required to furnish a return of his income for the income year to which the
- 25 expenditure is so allocated, or within such further time as the Commissioner, in his discretion, may allow in any case or class of cases:

"Provided that where any part of the total amount of the expenditure is not claimed as a deduction for the income year

- 30 in which the expenditure is incurred and is not allocated to any one or more of the 8 immediately succeeding income years by an election under that proviso, that part shall be deducted from the income of the ninth income year following the income year in which the expenditure was incurred.
- 35 "(5) Where any taxpayer who has made an election or elections under the proviso to **subsection (2)** of this section ceases to carry on that business before the expiry of the ninth income year following the income year in which the expenditure as aforesaid was incurred, the total amount of that expenditure
- 40 or, as the case may be, so much of that total amount as has not previously been allowed as a deduction shall, as the taxpayer (or, where the taxpayer is deceased, his personal representative) elects, either—

'(a) Be allowed as a deduction in calculating the assessable

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income derived by the taxpayer from that business in the income year in which he ceased to carry on that business; or "(b) Be allocated equally to the income year in which that total amount was incurred and the succeeding income years in which the taxpayer has continued to carry on that business, and any amount or, as the case may be, additional amount so allocated to 5 any such income year shall be allowed as a deduction or, as the case may be, a further deduction in calculating the assessable income derived by him from that business in that lastmentioned income year. 10

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

(2) The Third Schedule to the principal Act is hereby amended by inserting, after the item relating to development 20 expenditure on farming or agricultural land, the following item:

16. Forestry encouragement grants—(1) Section 168 of the principal Act is hereby amended by repealing subsection (4) (as 25 substituted by section 29 (3) of the Income Tax Amendment Act (No. 3) 1983), and substituting the following subsection:

"(4) Where a payment to any taxpayer is made under the regulations,---

⁴(a) No amount of the expenditure portion (if any) or of the 30 depreciation portion (if any) of the payment shall be included in the assessable income of the taxpayer for the income year in which that payment is made or any other income year:

"(b) In calculating the assessable income derived by the 35 taxpayer in any income year, no deduction by way of depreciation in respect of any asset shall be allowed in relation to the use of that asset in any period (whether the whole or any part of the income year) ending on or before the 8th day of November 40 1984, in any case where the amount of the depreciation, to which the depreciation portion (if any) of the payment relates and on which it is based, was calculated in relation to that period: "(c) In calculating the assessable income derived by the taxpayer in any income year, the amount of any deduction by way of depreciation, in respect of any asset, that, but for this paragraph, would have been allowable under this Act in relation to the use of that asset in any period commencing on or after the 9th day of November 1984 (whether that period is the whole or any part of the income year), shall, in any case where the amount of the depreciation, to which the depreciation portion (if any) of the payment relates and on which it is based, was calculated in relation to that period, be reduced by an amount equal to the said depreciation portion: "(d) Notwithstanding paragraph (b) and paragraph (c) of this

subsection-

"(i) In any case where the said **paragraph (b)** applies, the amount of the depreciation last mentioned therein shall be deemed to be the amount of a deduction by way of depreciation allowed, under the third proviso to section 74 (2) (b) of this Act, in respect of the asset referred to in the said **paragraph (b)**:

"(ii) In any case where the said **paragraph** (c) applies, the amount by which the deduction by way of depreciation referred to in that paragraph is reduced in accordance therewith shall be deemed to be the amount of a deduction by way of depreciation allowed, under the third proviso to section 74 (2) (b) of this Act, in respect of the asset referred to in the said **paragraph** (c):

"(iii) Notwithstanding the third proviso to section 74 (2) (b) of this Act, for the purposes of section 117 of this Act the value of the asset referred to in the said **paragraph (b)** or the said **paragraph (c)** shall be deemed not to have been reduced by the amount that, under **subparagraph (i)** or, as the case may be, **subparagraph (ii)** of this paragraph is deemed to be the amount of a deduction by way of depreciation allowed, under the said third proviso, in respect of that asset."

(2) Section 168 of the principal Act is hereby further amended by repealing subsection (5A) (as inserted by section 29 (4) of the Income Tax Amendment Act (No. 3) 1983), and substituting the following subsection:

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"(5A) Where, in any income year, a payment to any taxpayer is made under regulation 5 (1) of the Forestry Encouragement Grants Regulations 1983 in respect of or in relation to expenditure incurred before the 9th day of November 1984, any expenditure of any of the kinds to which the expenditure 5 portion (if any) of that payment relates and on which that expenditure portion is based shall, unless, and except to the extent to which, the amount of that expenditure exceeds two and two-ninths times the amount of that expenditure portion, be deemed not to form part of the cost of the timber for the 10 purposes of section 74 (2) (b) of this Act."

(3) Section 168 (5B) of the principal Act (as so inserted) is hereby amended by inserting, after the words "Forestry Encouragement Grants Regulations 1983", the words "in relation to expenditure incurred before the 9th day of 15 November 1984".

(4) Section 168 (5B) of the principal Act (as so amended) is hereby further amended by repealing paragraph (b), and substituting the following paragraph:

"(b) The expression 'two and two-ninths' were the expression 20 'one and one-half'."

(5) Section 168 of the principal Act is hereby further amended by inserting, after subsection (5B) (as so inserted and amended), the following subsection:

"(5C) Where, in any income year, a payment to any taxpayer 25 is made under regulation 5 (1) or regulation 5 (2) of the Forestry Encouragement Grants Regulations 1983 in respect of or in relation to expenditure incurred on or after the 9th day of November 1984, the amount of the expenditure portion (if any) of that payment shall be deemed to be the amount of a 30 payment to which the provisions of section 169 of this Act apply."

(6) Section 169 (1) (a) of the principal Act (as amended by section 24 (2) of the Income Tax Amendment Act 1979) is hereby consequentially amended by inserting, after the 35 expression "168", the words "(except subsection (5c))".

(7) This section shall come into force on the 9th day of November 1984 and shall apply on and from that date.

17. New Part XA (relating to national superannuitant surcharge) inserted—(1) The principal Act is hereby amended by inserting, after Part X, the following new Part:

"PART XA

| 5 | "NATIONAL SUPERANNUITANT SURCHARGE | | |
|----|---|--|--|
| | "336A. Interpretation—For the purposes of this Part of this | | |
| | Act— | | |
| 10 | Act— " 'Income from employment' has the same meaning as in section 105 (1) of this Act: " 'National superannuitant', in relation to any income | | |
| | year, means a person who receives national superannuation in the income year; but does not include a person who receives national superannuation in accordance with section 16 of the | | |
| 15 | Social Security Act 1964: | | |
| | " 'Net national superannuation', in relation to a national superannuitant and to any income year, means an amount calculated in accordance with the following formula: | | |
| 20 | a - (b - c) | | |
| | where— | | |
| | a is the gross national superannuation which the national superannuitant received in the income year; and | | |
| 25 | b is the amount of the income tax that would have been payable in respect of the income year if an assessment had been made under Part IV of this Act on the taxable income of the national superannuitant for the income year; and | | |
| 30 | c is the amount of the income tax that would have been payable in respect of the income year if an assessment had been made under Part IV of this Act on the taxable income of the national superannuitant (other than national | | |
| 35 | superannuation) as if the national superannuitant had not received any national superannuation in the income year: | | |
| 40 | "Other income", in relation to a national superannuitant and to any income year, has the meaning specified in section 336B of this Act: "Source deduction payment" does not include a | | |
| | withholding payment: | | |

- " 'Specified income', in relation to a national superannuitant and to any income year, means all the income, other than income that consists of source deduction payments, of the national superannuitant derived in the income year:
- " 'Standard deduction entitlement', in relation to a national superannuitant and to any income year, means—

"(a) Where the income from employment of that national superannuitant in the income year comprises 10 national superannuation only, \$52 or an amount equal to 2 percent of the national superannuation, whichever is the less:

"(b) Where the income from employment of the national superannuitant in the income year exceeds 15 the gross national superannuation which the national superannuitant received in the income year by an amount less than \$2,600, an amount equal to 2 percent of the difference between \$2,600 and that excess: 20

"(c) Where the income from employment of the national superannuitant in the income year exceeds the gross national superannuation which the national superannuitant received in the income year by an amount equal to or greater than \$2,600, nil:

"'Surcharge code', in relation to a national superannuitant, means his surcharge code under section 336L of this Act:

" 'Surcharge deduction' means a deduction in respect of the surcharge made or required to be made under ³⁰ section 336g or section 336J or section 336K of this Act.

"336B. Determination of 'other income'—(1) For the purposes of this Part of this Act the expression 'other income', in relation to any national superannuitant and to any income year, means an amount calculated in accordance with the ³⁵ following formula:

$$a - (b - c)$$

where—

- a is the amount of the taxable income of the national superannuitant in respect of the income year; and 40
- b is the gross national superannuation which the national superannuitant received in respect of the income year; and
- c is the standard deduction entitlement of the national superannuitant in respect of the income year. 45

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"(2) Notwithstanding **subsection (1)** of this section, in any case where a national superannuitant receives national superannuation in respect of part only of any income year by reason of—

- 5 "(a) His national superannuation commencing after the beginning of the income year; or
 - "(b) His permanent departure from New Zealand during the income year,—

his other income in respect of the income year shall be an 10 amount calculated in accordance with the following formula:

$$\frac{(d - e - g) \times f}{h} + \epsilon$$

where—

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- 15 d is the amount of his other income determined in accordance with subsection (1) of this section; and
 - e is an amount equal to the part of his taxable income, not including national superannuation, in respect of the income year that, in the opinion of the Commissioner, is
- 20 derived from those sources of income (if any) which he derived only while he was receiving national superannuation; and
 - f is the number of pay days (as defined in section 3 of the Social Security Act 1964) in respect of which the national
 - superannuation was payable to him in respect of the income year; and
 - g is an amount equal to the part of his taxable income, not including national superannuation, in respect of the income year that, in the opinion of the Commissioner, is
- 30 derived from those sources of income (if any) which he derived only while he was not receiving national superannuation; and
 - h is the number of pay days (as so defined) in the income year.
- 35 "(3) Where the Commissioner is satisfied—
 - "(a) That the other income of a national superannuitant included income which was received by him within a reasonable period after the date on which he became entitled to receive national superannuation; and
 - "(b) That the receipt of that income was delayed due to circumstances beyond the control of the national superannuitant and would in the ordinary course have been received by him before that date,—
- 45 the Commissioner may determine that, for the purposes of this Part of this Act, that income was received before that date.

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"336c. Application of this **Part**—(1) Notwithstanding anything in the other Parts of this Act, the national superannuitant surcharge shall be payable by every national superannuitant in accordance with this Part of this Act.

"(2) This Part of this Act shall apply to the national 5 superannuitant surcharge in respect of the other income of every national superannuitant for the income year commencing on the 1st day of April 1985 and for every subsequent income year.

"336D. National superannuitant surcharge imposed— 10 (1) Every person who, in any income year, is a national superannuitant shall be liable to pay a special tax by way of an income tax to be known as the national superannuitant surcharge at the rate of 25 percent of the amount by which the other income of that person in that income year exceeds 15 \$5,200.

"(2) Notwithstanding anything in subsection (1) of this section, where a person is a national superannuitant for part only of an income year by reason of—

- "(a) His national superannuation commencing after the 20 beginning of that income year; or
- "(b) The death of that person during that income year; or
- "(c) The permanent departure of that person from New Zealand during that income year,—

that person shall be liable to pay a special tax by way of an 25 income tax to be known as the national superannuitant surcharge at the rate of 25 percent of the amount by which the other income of that person in respect of that part of that income year exceeds an amount calculated in accordance with the following formula: 30

$$\frac{a}{b}$$
 × \$5,200

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where-

- a is the number of pay days (as defined in section 3 of the 35 Social Security Act 1964) in respect of which the national superannuation is payable to that person in that income year; and
- b is the number of pay days (as so defined) in that income year.

"(3) Notwithstanding anything in subsection (1) or subsection (2) of this section, in no case shall the amount of the national superannuitant surcharge for which a national superannuitant is liable in respect of any income year exceed an amount equal to the net national superannuation of that person in respect 45 of that income year.

"336E. Assessment of surcharge—(1) The Commissioner shall, in respect of any national superannuitant who is chargeable with the surcharge in respect of any income year, make an assessment of the amount of the surcharge and that

5 national superannuitant shall be liable to pay the surcharge so assessed, except so far as he establishes on objection that the assessment is excessive or that he is not chargeable with the surcharge.

"(2) Sections 23, 27, and 29 of this Act shall apply, so far as 10 may be, with respect to every assessment made under this section as if—

- "(a) The expression 'tax already assessed' in the said section 23 included the surcharge already assessed under this section; and
- 15 "(b) The expression 'taxpayer' in the said sections 23, 27, and 29 included a national superannuitant who is chargeable with the surcharge.

"(3) An assessment made under this section shall be subject to objection in the same manner as an assessment of income 20 tax levied under section 38 of this Act, and Part III of this Act

shall apply, so far as may be, to an objection to an assessment made under this section as if the expressions 'income tax' and 'tax' used in that Part included the surcharge.

"336F. Election by national superannuitant in respect of payment of surcharge—(1) A national superannuitant, who at any time expects that he will, in respect of any income year, be liable for the surcharge in respect of that income year, shall make an election in accordance with this section as to the manner in which the surcharge is to be paid.

30 "(2) Every election made by any national superannuitant under subsection (1) of this section shall,—

"(a) Where that national superannuitant estimates that his other income in that income year will consist of specified income only, be an election that the surcharge is to be paid—

"(i) By way of deductions in accordance with **section 336g** of this Act from payments of his gross superannuation made in that income year; or

"(ii) As provisional tax by him in accordance with section 3361 of this Act:

"(b) Where that national superannuitant estimates that his other income in that income year will consist of source deduction payments (other than national superannuation) only, be an election that the surcharge is to be paid—

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"(i) By way of deductions in accordance with **section 336g** of this Act from payments of his gross national superannuation made in that income year; or

"(ii) By way of deductions from source deduction 5 payments (other than national superannuation) made to him in that income year in accordance with **section 336J** of this Act:

"(c) In any other case, be an election that the surcharge is to be paid—

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"(i) By way of deductions in accordance with **section 336g** of this Act from payments of his gross national superannuation made in that income year; or

"(ii) In accordance with **section 336** of this Act 15 both by way of deductions from source deduction payments (other than national superannuation) made to him in that income year and as provisional tax paid by him.

"(3) Where at any time a national superannuitant has made 20 an election in respect of any income year under **subsection (1)** of this section in accordance with, as the case may be, **paragraph** (a) or **paragraph (b) or paragraph (c) of subsection (2)** of this section and where, subsequent to the making of that election, the composition of his other income changes so that an election 25 under **subsection (1)** of this section should have been made in accordance with another paragraph of that subsection, the national superannuitant shall forthwith make a new election in respect of that income year in accordance with that other paragraph. 30

"336G. Surcharge deductions from national superannuation—(1) This section shall apply only where a national superannuitant has elected in accordance with paragraph (a) (i) or paragraph (b) (i) or paragraph (c) (i) of section 336F (2) of this Act to have the surcharge paid by way of deductions from 35 payments of his gross national superannuation made in that income year.

"(2) The Director-General of Social Welfare shall—

- "(a) At the time of making any payment of national superannuation to a national superannuitant, make 40 a surcharge deduction therefrom of an amount determined by the Commissioner under **section 336H** of this Act; and
- "(b) Pay every surcharge deduction so made to the Commissioner in the same manner as if it were a 45 tax deduction to which Part XI of this Act applies.

"336н. National superannuitant to estimate other **income**—(1) Where, in respect of any income year a national superannuitant elects in accordance with paragraph (a) (i) or paragraph (b) (i) or paragraph (c) (i) of section 336F (2) of this Act, to 5 have the surcharge paid by way of deductions from payments

- of his gross national superannuation made in that income year, he shall provide to the Commissioner, as soon as practicable after the making of that election, an estimate of the other income he expects to derive during that income year together 10 with a statement as to the amount of national superannuation
- he expects to receive in that income year.

"(2) For the purposes of providing the Commissioner with an estimate of his other income and a statement of his expected amount of national superannuation in accordance with

- 15 subsection (1) of this section, a national superannuitant shall enter that estimate and indicate that amount on a prescribed form and deliver that form, together with his tax code declaration, to the Commissioner.
- "(3) On receipt of the prescribed form and the tax code 20 declaration of any national superannuitant under subsection (2) of this section, the Commissioner shall determine the amount of the surcharge deduction to be made from future payments of national superannuation to that national superannuitant, and shall advise the Director-General of Social Welfare
- 25 accordingly.

"3361. Surcharge paid as provisional tax—(1) This section shall apply only where a national superannuitant has elected in accordance with section 336F (2) (a) (ii) of this Act to have the surcharge paid as provisional tax by him.

- 30 "(2) The provisions of Part XII of this Act shall apply, so far as may be, with respect to a national superannuitant as if the expression 'provisional tax' used in the said Part XII included any amount payable as the surcharge in accordance with this Part of this Act, and as if the expression 'provisional income'
- 35 in that Part were, in relation to any income year, a reference to an amount equal to the expected specified income of that national superannuitant for that income year reduced by \$5,200:

"Provided that, in respect of the first income year in which 40 the surcharge is payable by him, a national superannuitant shall be relieved from his obligation to pay as provisional tax the surcharge in respect of his expected specified income.

"3361. Surcharge deductions from source deduction **payments**—(1) This section shall apply only where a national 45 superannuitant has elected in accordance with section 336F (2) (b) (ii) of this Act to have the surcharge paid by way of deductions from source deduction payments (other than national superannuation) made to him in any income year.

"(2) The person by whom any such source deduction payment is payable shall—

(a) At the time of making the source deduction payment,

make a surcharge deduction therefrom of an amount equal to---

"(i) Where the surcharge code is 'MAJ', 25 cents in each dollar of that part of that source deduction payment as exceeds an amount calculated in accordance with section 336L(2) of this Act:

"(ii) Where the surcharge code is 'MIN', 25 cents 10 in each dollar of the amount of that source deduction payment; and

"(b) Pay every surcharge deduction so made to the Commissioner in the same manner as if it were a tax deduction to which Part XI of this Act applies. 15

"336K. Surcharge deductions from source deduction payments and surcharge paid as provisional tax—(1) This section shall apply only where a national superannuitant has elected in accordance with section 336F(2) (c) (ii) of this Act to have the surcharge paid both by way of deductions from source 20 deduction payments (other than national superannuation) made to him in any income year and as provisional tax paid by him.

"(2) Where the total amount of a national superannuitant's expected specified income exceeds the total amount of his expected source deduction payments (other than national 25 superannuation),—

- "(a) The surcharge payable in respect of the specified income shall be calculated on the amount of the expected specified income reduced by \$5,200, and paid as if it were provisional tax in accordance with **section** 30 **336**I of this Act:
- "(b) The surcharge payable in respect of the source deduction payments (other than national superannuation) shall be paid in the following manner:

"(i) The surcharge code 'MIN' shall be used in 35 respect of every such source deduction payment paid to him; and

"(ii) The person by whom any such source deduction payment is made shall make the surcharge deduction therefrom, and pay the 40 deduction to the Commissioner as if it were a deduction to which **section 336J (2)** of this Act applies.

"(3) Where the total amount of a national superannuitant's expected specified income does not exceed the total amount of his expected source deduction payments (other than national 45 superannuation)—

- "(a) The surcharge payable in respect of the specified income shall be calculated on the amount of the expected specified income, and paid as if it were provisional tax in accordance with **section 336** of this Act:
- 5 "(b) The surcharge payable in respect of the source deduction payments (other than national superannuation) shall be paid in the following manner:

"(i) The surcharge code 'MAJ' shall be used in respect of the largest such source deduction payment and the surcharge code 'MIN' shall be used in respect of all such other source deduction payments; and

"(ii) The person by whom any such source deduction payment is made shall make the surcharge deduction therefrom, and pay the deduction to the Commissioner as if it were a deduction to which **section 336J (2)** of this Act applies.

"336L. Application of surcharge codes specified in tax code declarations—(1) The surcharge code of any national
20 superannuitant in respect of any source deduction payment (other than national superannuation) shall be such one of the following codes as applies to him in respect of that source deduction payment in accordance with this section, namely:

"(a) 'MAJ', signifying a national superannuitant who has no other source deduction payment exceeding in amount that source deduction payment:

"(b) 'MIN', signifying a national superannuitant who has another source deduction payment in respect of which the surcharge code is 'MAJ'.

- 30 "(2) In calculating the surcharge deduction to be made from any source deduction payment (other than national superannuation) made to a national superannuitant, where that national superannuitant has specified that his surcharge code is 'MAJ' in respect of that source deduction payment, the
- 35 amount of that source deduction payment shall, for the purpose of calculating the surcharge deduction, be reduced by an amount equal to, where the pay period for that source deduction payment is a period of—

"(a) One week, the amount of \$100:

- 40 "(b) Two weeks, the amount of \$200: "(c) Three weeks, the amount of \$300:
 - "(d) Four weeks, the amount of \$400:
 - "(e) One month, the amount of \$433.34.

"336M. Application of other Parts—Subject to this Part of 45 this Act, the other Parts of this Act, as fas as they are applicable and with any necessary modifications, shall apply with respect to the surcharge as if it were income tax levied under section

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38 of this Act; but nothing in this Part of this Act shall be so construed as to include the surcharge in the expressions 'income tax' or 'tax' for the purposes of Part IV of this Act."

(2) Section 2 of the principal Act is hereby amended by inserting, after the definition of the expression "national 5 superannuation", the following definition:

"'National superannuitant surcharge' or 'surcharge' means the national superannuitant surcharge imposed by section 336D of this Act:".

(3) Section 57 (1) of the principal Act is hereby amended- 10

(a) By inserting, after the words "total amount of income tax", the words "and national superannuitant surcharge":

(b) By adding the words "and that surcharge".

(4) Section 356 (1) of the principal Act (as amended by 15 section 13 of the Income Tax Amendment Act 1980 and section 21 (1) of the Income Tax Amendment Act 1982) is hereby further amended by inserting, after paragraph (aa), the following paragraph:

"(ab) The employee did not derive-

"(i) Income from national superannuation; and

"(ii) Income from other sources in excess of

\$5,200; and".

(5) This section shall come into force on the day on which this Act receives the Governor General's assent and shall apply 25 on and from that day.

18. Basic rates of income tax for life insurance companies and trustees of superannuation category 2 schemes for income year that commenced on 1 April 1984-The First Schedule to the principal Act is hereby 30 amended by omitting from clause 2A of Part A (as inserted by section 42 (1) of the Income Tax Amendment Act (No. 2) 1982) and also from clause 9A of that Part (as inserted by section 42 (2) of the Income Tax Amendment Act (No. 2) 1982) the expression "31c", and substituting in each case the expression 35 "32c".

19. Basic rates of income tax for life insurance companies and trustees of superannuation category 2 schemes for income year commencing on 1 April 1985 and subsequent years—(1) The First Schedule to the principal 40 Act is hereby amended by omitting from clause 2A of Part A and also from clause 9A of that Part the expression "32c" (as substituted by section 18 of this Act), and substituting in each case the expression "33c".

(2) Subsection (1) of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1985 and in every subsequent year.

- 20. Basic rates of income tax, incorporating temporary
 5 surtax, for individuals and certain other taxpayers for income year that commenced on 1 April 1984—(1) The First Schedule to the principal Act is hereby amended by repealing Part B (as substituted by section 12 (1) of the Income Tax Amendment Act (No. 2) 1983), and substituting the new Part B
 10 set out in the First Schedule to this Act.
 - (2) The Income Tax Amendment Act (No. 2) 1983 is hereby consequentially amended by repealing sections 12 and 13 and the First, Second, and Third Schedules.
- 21. Basic rates of income tax for individuals and certain
 other taxpayers for income year commencing on 1 April
 1985 and subsequent years—(1) The First Schedule to the principal Act is hereby amended by repealing on the 1st day of April 1985 Part B (as substituted by section 20 of this Act), and substituting on that date the new Part B set out in the
 20 Second Schedule to this Act.

(2) **Subsection (1)** of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1985 and in every subsequent year.

(3) Section 20 of this Act and the First Schedule to this Act25 shall be deemed to have been repealed on the 1st day of April 1985.

22. Basic rates of income tax, incorporating temporary surtax, for individuals and certain other taxpayers for income year commencing on 1 April 1985 and subsequent

- 30 years—(1) Notwithstanding section 21 of this Act, the principal Act shall be deemed to have effect as if the First Schedule thereto had been amended by repealing Part B (as substituted by that section), and substituting the new Part B set out in the Third Schedule to this Act.
- 35 (2) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1985 and in every subsequent year.

23. Basic tax deductions—(1) The Second Schedule to the principal Act (as substituted by section 45 (1) of the Income
40 Tax Amendment Act (No. 2) 1977) is hereby amended by omitting from clause 3 (as substituted by section 26 (1) of the

Income Tax Amendment Act 1982 and amended by section 14 (1) of the Income Tax Amendment Act (No. 2) 1983) the expression "\$664" in both places where it occurs, and substituting in each case the expression "\$648".

(2) The Second Schedule to the principal Act (as so 5 substituted) is hereby further amended by repealing clause 6 (as amended by section 14 (2) of the Income Tax Amendment Act (No. 2) 1983), and substituting the following clause:

"6. **Payments of secondary employment earnings**—From every payment that is secondary employment earnings in 10 respect of which the employee has delivered to the employer a tax code declaration pursuant to section 344 of this Act and specifying the tax code 'Sec', the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 33c per \$1."

(3) The Second Schedule to the principal Act (as so substituted) is hereby further amended by repealing clause 7 (as substituted by section 26 (3) of the Income Tax Amendment Act 1982), and substituting the following clauses:

"7. **Payments to shearers**—From every payment of salary 20 or wages for employment as a shearer, the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 25c per \$1.

"7A. **Payments to shearing shed hands**—From every payment of salary or wages for employment as a shearing shed 25 hand, the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 20c per \$1."

(4) The Second Schedule to the principal Act (as so substituted) is hereby further amended by omitting from clause 9 (as amended by section 14 (3) of the Income Tax Amendment 30 Act (No. 2) 1983) the expression "31.5c", and substituting the expression "33c".

(5) The Second Schedule to the principal Act (as so substituted) is hereby further amended by repealing Appendix A (as substituted by section 14 (4) of the Income Tax 35 Amendment Act (No. 2) 1983), and substituting the new Appendix A set out in the Fourth Schedule to this Act.

(6) The Income Tax Amendment Act 1982 is hereby consequentially amended by repealing section 26 (3) and the Fifth Schedule.

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(7) The Income Tax Amendment Act (No. 2) 1983 is hereby consequentially amended by repealing section 14 (2), (3), and (4), and the Fourth Schedule.

(8) Subsections (1), (2), and (5) 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 December 1984.

5 (9) Subsection (3) of this section shall apply with respect to all payments made for any pay period ending on or after the 1st day of April 1985.

(10) Subsection (4) of this section shall apply with respect to every tax deduction from every payment of an extra 10 emolument made on or after the 1st day of December 1984.

SCHEDULES

FIRST SCHEDULE

Section 20

NEW PART B OF FIRST SCHEDULE TO PRINCIPAL ACT

"PART B

Rates Referred to in Paragraph (b) of Clause 9 or Clause 10 of Part A

| On so much of the income as— | | The rate of tax for every \$1 shall be— Cents |
|---|----|---|
| Does not exceed \$6,000 | | 20.00 |
| Exceeds \$6,000 but does not exceed \$24,000 | | 32.00 |
| Exceeds \$24,000 but does not exceed \$25,000 | | 41.06 |
| Exceeds \$25,000 but does not exceed \$30,000 | | 45.10 |
| Exceeds \$30,000 but does not exceed \$38,000 | | 56.10 |
| Exceeds \$38,000 | •• | 66.00" |

SECOND SCHEDULE

Section 21

NEW PART B OF FIRST SCHEDULE TO PRINCIPAL ACT

"PART B

Rates Referred to in Paragraph (b) of Clause 9 or Clause 10 of Part A

| On so much of the income as- | The rate of tax for every \$1 shall be— Cents |
|---|---|
| Does not exceed \$6,000 | 20.0 |
| Exceeds \$6,000 but does not exceed \$25,000 | 33.0 |
| Exceeds \$25,000 but does not exceed \$30,000 | 41.0 |
| Exceeds \$30,000 but does not exceed \$38,000 | 51.0 |
| Exceeds \$38,000 | 60.0" |
| | |

Section 22

THIRD SCHEDULE

NEW PART B OF FIRST SCHEDULE TO PRINCIPAL ACT

"PART B

Rates Referred to in Paragraph (b) of Clause 9 or Clause 10 of Part A

| On so much of the income as- | The rate of tax for every \$1 shall be— Cents |
|---|---|
| Does not exceed \$6,000 | 20.0 |
| Exceeds \$6,000 but does not exceed \$25,000 | 33.0 |
| Exceeds \$25,000 but does not exceed \$30,000 | 45.1 |
| Exceeds \$30,000 but does not exceed \$38,000 | 56.1 |
| Exceeds \$38,000 | 66.0" |

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NEW APPENDIX A TO SECOND SCHEDULE TO PRINCIPAL ACT

"APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

| | | - | | | | | | | | | | | | 1 |
|-------------|----------|-----|-----------|-------|----------------------------------|--|--|---|--|--|--|---|---|--|
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| -CADNINGC | | - | 10.20 | 10.60 | 11.20 11.60 11.60 11.80 | 12.23 12.40 12.60 12.80 | 13.20 13.60 13.60 14.00 | 14.20 | 15.20 15.60 15.80 15.80 | 16.20 16.60 16.60 17.00 | 17.20 17.60 17.60 17.80 | 18.20 18.60 18.60 19.80 | 19.20 19.60 19.80 19.80 20.00 | ss and in |
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FOURTH SCHEDULE—continued

| | 9 | \$ 5.91 | 5.95 | 6.03 | 6.11 | 6.19 | 6.23 6.26 | 6.30 | 6.38 | 6.46 | 6.50 6.54 | 6.58 6.62 5.66 | 6-70 | 6.78 | 6.85 | 6.89 6.93 | 7.01 | 1.09 | 11.1 | 7.25 | 7.28 | 7-36 | 7.48 | 7.52 | 7.64 | 7.68 | 7.76 | 1 5 8 2 1 |
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| S A DAUNCE | เกมพร | \$ 30.20 | 30.60 | 31.00 | 31.20 | 31-60 | 32.00 | 32.20 | 32.60 | 33.00 | 33.40 | 33.60 33.80 34.00 | 34.20 | 34.60 | 35.00 | 35.20 | 35.80 | 36.20 | 36.80 | 37.00 | 37.20 | 37.80 | 38.20 | 09.92 | 39.00 | 39.40 | 39-60 | |
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| | ۷ | \$ | 22.2 | 2.36 | 2.38 | 2.43 | 2.47 | 2.50 | 2.54 | 2.59 | 2.63 | 2.65 | 2.72 | 2.77 | 2.81 | 2.99 | 2.92 | 2.95 | 3.01 | 3.04 | 2.09 | 3.13 | 3.17 | 3.22 | 3.26 | 3.29 | | |
| • EADNINGS | | \$ 20.20 | 50.60 | 21.00 | 21.20 | 21-60 | 22.00 | 22.20 | 22-60 | 23-00 | 23.40 | 24.00 | 24-40 | 24.60 | 25.00 | 22.40 | 26.00 | 26.20 26.40 | 26.80 | 27.00 | 27.60 | 28.00 | 28.20 | 28.60 | 29-00 | 29.20 | 29.80 | |

FOURTH SCHEDULE—continued

| Π | | | <u>.</u> | 2 2 | 8 | 55 | = | 22 | 2 | 22 | 59 | 5 | 55 | 5.0 | - | 25 | <u>~ 9</u> | 50 | | 2 | 25 | | 0 | | | m | | 59 | 20 | | 0 |
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| | A | \$ | 5.65 | 5.70 | 5.75 | 5.77 | 2.93 | 5.86 | 5.88 | 5.93 | 5.95 | 6.00 | 6.02 6.04 | 6.07 6.09 | 6.11 | 0.10 | 6.13 | 6-23 | 6.27 | 6.32 | 6.34 | 6.39 | ••• | 0.00 | 6.53 6.55 | 6.57 | 6.59 6.62 | 6-64 6-67 | 6-69 6-71 | 6.73 | 0.03 |
| -FARNINGS | COMINING | \$ | 50.20 | 50.60 | 51.00 | 51.20 | 51.60 | 52.00 | 52.20 | 52.60 | 52.80 | 53.20 | 53.40 | 53.80 54.00 | 54.20 | 24.40 | 55.00 | 55-20 | 55.60 55.80 | 56.00 | 56.20 | 56.60 | 00.72 | 57.40 | 57.80 | 58.20 | 58.40 | 58.80 | 59.20 | 59.60 59.80 | 00.00 |
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| FARMINGS | | \$ | 40-20 | 40.60 | 41.00 | 41.40 | 41.60 | 12.00 | 42.20 | 42.60 | 42.80 | 43.20 | 43.40 | 43.80 | 44.20 | | 15.00 | 45.20 | 45.80 | 46.00 | 46.20 | 00.00 | DD-1. | 47.40 | 47.80 | 48-20 | 0.9.9 | 00-64 | 49.20 | 49-80 | |

FOURTH SCHEDULE—continued

"APPENDIX A—continued

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| | Ľ | * | 68883 | 66666 | 66666 66666 | 66666 | 66666 | 66666 | 66666 | 88888 | 66666 | 1 2 2 2 |
| AT CODE | ш | * | 00000 | 88888 | | 00000 | 88888 | | | 88898 | 88888 | 1 |
| DEDUCTE | ٥ | * | 88888 | 88688 | | 888888 | 88888 | 28668 | 66666 | 20000 | 88888 | 0-00 |
| TAX TO BE DEDUCTED AT CODE | v | | 88888 | 888888 | 888888 | 88888 | 88888 | 88888 | 88888 | 38888 | 88888 | newoll |
| | 8 | 60000 * | 00000 | 000000 | 00000 | 000000 | | 000000 | 00000 | 80000 | 00000 | e of a |
| | A | \$ 7.95 8.03 8.02 8.02 8.02 | 8.07 8.107 8.11 8.114 8.14 | 8.18 8.20 8.23 8.23 8.23 8.23 | 8.32 8.32 8.37 8.37 8.37 8.37 8.37 8.37 | 8.00.00 4.4.5 1.4.4.4.6 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1. | 8.53 8.55 8.57 8.60 8.62 | 8 8 8 8 6 6 4 8 . 7 1 9 8 . 7 1 9 8 . 7 1 9 | 8.76 8.76 8.80 8.83 8.83 8.83 | 88888 88888 999 798 798 798 798 798 798 | 8.99 9.01 9.03 9.06 | chide va |
| *CADNINCC | EAKNINGS | \$ 70.20 70.40 70.60 70.80 71.00 | 71.20 71.40 71.60 71.80 71.80 | 72.20 72.40 72.60 72.80 | 73.20 73.40 73.60 73.80 74.00 | 74.20 74.40 74.60 74.80 74.80 | 75.20 75.60 75.60 75.80 | 76.20 76.60 76.60 76.80 77.00 | 77.40 77.40 77.60 77.60 77.80 | 78.20 78.40 78.60 78.80 78.80 | 79.20 79.40 79.60 79.83 80.00 | calculating weekly earnings, ismore cents in excess and include value of allowances…e a hourd and holding |
| | 9 | \$ 11.83 11.87 11.91 11.95 12.00 | 12.03 12.07 12.11 12.15 | 12.23 12.27 12.31 12.35 12.40 | 12.43 12.47 12.51 12.55 12.55 | 12.63 12.67 12.71 12.75 12.75 | 12.83 12.87 12.91 12.95 13.00 | 13.03 13.07 13.11 13.15 13.20 | 13.23 13.27 13.31 13.35 13.40 | 13.43 13.47 13.51 13.55 13.60 | 13. 63 13. 67 13. 71 13. 75 13. 80 | in exce |
| | u | 88888 * | 88888 | 58688 | 22222 | 88888 | 88888 | 86888 | 88888 | 88888 | 888888 | e cents |
| D AT CODE | E | * | 66666 | 200000 | 88888 | 88888 | 88883 | 88888 | 88888 | 000000 | 899883 | s. ienor |
| TAX TO BE DEDUCTED AT CODE | ٥ | \$ 000 \$ | 88888 | 888888 | 88888 | 88888 | 88888 | 88888 | 00000 | 86666 | 88888 | arning |
| TAX TO BE | ပ | \$ | | 82000 | 00000 | 00000 | | 00000 | | 00000 | 00000 | veekly e |
| | 8 | \$ | 00000 | 000000 | | 00000 | 00000 | 00000 | 00000 | 80000 | 00000 | lating w |
| | ٩ | \$ 6 6 8 8 8 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 | 7 0 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 7.03 7.03 80.7 108 110 | 7.15 7.17 7.19 7.22 7.22 | 7.26 7.38 7.31 7.35 7.36 | 7.55 | 7.54 | 7.61 7.65 7.768 7.70 | 7.72 7.77 7.77 7.77 7.82 7.82 | 7.91 7.91 7.93 7.93 | In calcu |
| • FARNINGS | | \$ 60.20 60.60 60.80 60.80 61.00 | 61.20 61.40 61.60 61.60 61.80 | 62.20 62.60 62.60 62.80 62.80 63.00 | 63.20 63.40 63.80 64.00 | 64.20 64.40 64.60 64.80 64.80 | 65.20 65.40 65.80 65.80 | 66.20 66.40 66.60 66.80 67.00 | 67.20 67.40 67.60 67.80 68.00 | 68° 40 68° 40 68° 60 68° 60 69° 80 69° 80 | 69.20 69.60 69.80 69.80 70.00 | NOTE-In |

36

FOURTH SCHEDULE—continued

"APPENDIX A—continued

| Ī | | | | 58 | 50 | =: | 202 | 23 | 8.35 | 0 | 555 | :::: | 63 | 12.08 | 5 | 555 | 8 | 199 | 15 | 222 | 529 | 55 | 55 | <u>, 9</u> | 63 | 228 | 7 |
|----------------------------|---|----------|-------|-------|-------|-------|-------|-------|------------------|-----------|-------|-------|----------------|-------------------------|-------|---------|-------|----------------|-------|-------|----------------|----------------|-------|------------|----------------|--------------------------|---|
| | U | | | 13.00 | | 13.11 | - | | | - | | 18.55 | | 18.71 18.75 18.80 | | | | 19.03 | | | 19.50 | | | | | 19.71 19.75 19.80 | |
| | F | \$ \$ | 888 | 88 | 00. | 86 | | 88 | 88 | 00. | 885 | 200 | 00. | 888 | 00. | 888 | 00. | 888 | 88 | 86 | 888 | 99 | 888 | 88 | 88 | 666 | |
| AT COD | E | \$ | 888 | 88 | 00. | 88 | 8 | 8.8 | 88 | 00. | 888 | 888 | 80 | 838 | 00. | 888 | 0. | 888 | 00 | 88 | 888 | 3. | | | 00. | 883 883 | |
| | ٥ | ŝ | 888 | | 00. | 8 | 8 | 000 | 80 | 00- | 200 | 68 | 00. | | 00 | | 00 | | | 000 | | 00. | | | 00 | | |
| TAX TO BE DEDUCTED AT CODE | c | \$ | 388 | 88 | 00 | 8 | 8 | 88 | 88 | 00. | 0.00 | 558 | 00 | 222 | 0. | 888 | 8 | 888 | 88 | 800 | 388 | 6. | 888 | 38 | 80 | | |
| | 8 | \$ | 383 | 88 | 00. | 8 | 8 | 88 | 88 | 8. | 888 | | 00 | 288 | 8 | 888 | 00. | 888 | 88 | 80 | 388 | 8. | 88 | 38 | 88 | 888 | |
| | A | \$ | 10.27 | 10.32 | 10.37 | 10.41 | 10.46 | 10.43 | 10.53 | 10.53 | 10.60 | 10.67 | 10.71 | 10.76 10.78 | 10.83 | 10.87 | 10.92 | 10.94 | 11.01 | 11.06 | 1.15 | 11.17 | 11-22 | 11.27 | 11.29 | 11.36 | |
| *FAPNINGS | | \$ | 04.06 | 90.80 | 91.20 | 91.60 | 92.00 | 92.40 | 92.80 | 93.00 | 93.20 | 94.00 | 94.40 | 94.60 | 95.20 | 95.60 | 00-96 | 96.20 96.60 | 96.80 | 97.20 | 97.80 93.00 | 98.20 98.40 | 09.86 | 00.99 | 99.20 99.40 | 99.60 99.80 100.00 | |
| | G | \$ | 15.87 | 15.95 | 16.03 | 16.11 | 16.23 | 16.23 | 16.31 | 16.40 | 16.43 | 16.55 | 16.03 16.67 | 16.71 16.75 16.80 | 16.83 | 16.91 | 17.00 | 70.71 | 17.23 | 17.23 | 12.35 | 17.43 | 12.51 | 17.60 | 17.63 | 17.71 | |
| | F | \$ | 385 | 888 | 88 | 88 | 8 | 000 | 88 | - 00 - | 883 | 88 | 38 | 883 | 8 | 222 | 8 | 288 | 89 | ::: | 888 | 6. | 338 | 38 | 8. | 888 | |
| AT CODE | E | * | 388 | 888 | 8 | 33 | 8 | 80 | 88 | 0 | 999 | | 88 | 888 | 8 | 338 | 8 | | 38 | 88 | 338 | 8. | 888 | 33 | 88 | 838 | - |
| | ٥ | \$ | 888 | 88 | 8.2 | 8 | 0 | 88 | 88 | 0. | 888 | 88 | 88 | 888 | 8. | 888 | | 588 | 88 | 88 | 888 | 0. | 888 | 88 | 88 | 888 | 1 |
| TAX TO BE DEDUCTED AT CODE | v | 5 5 | 88 | 88 | 8 | 8 | 0 | 000 | 88 | 00- | 888 | 888 | 88 | 888 | 8 | 222 | 8 | 888 | 88 | 983 | 388 | 8 | 888 | | 88 | 888 | |
| F | B | \$ | 388 | 88 | 8 | 88 | 8 | 38 | 88 | 00. | 888 | 888 | 88 | 888 | 8. | 88 | 0. | 888 | 88 | 88 | 333 | 00 | 88 | 25 | 88 | 888 | |
| | A | * | | 9.20 | 9.22 | 9.26 | 6.31 | 9.33 | 19 0 4 6 6 | 9.43 | 9.45 | 9.54 | 9.56 | 9.61 | 9.68 | 6 . 7 . | 77-9 | | 9.89 | 9.91 | 10.00 | 10.02 | 10.07 | 10.12 | 10.14 | 10.21 | 1 |
| FARMINGS | | * | | 80.80 | 81.20 | 81.60 | 82.00 | 82.40 | 82.60 | 83.00 | 83.20 | 85.80 | 34.20 | 84.60 85.80 | 85.20 | 85.60 | 36.00 | 36.40 | 86.80 | 87.20 | 88.00 | 88.20 | | 69.00 | 89.20 | 00.00 | |

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FOURTH SCHEDULE—continued

| | | · · · · · · · · · · · · · · · · · · · | | | | · · · · · · · · · · · · · · · · · · · | | | | | · · · · · · · · · · · · · · · · · · · |
|-----------|----------|---|---|--|--------------------------------------|---|---|--|---|--|---|
| | _ | 21.85 21.87 21.87 21.95 22.00 | 22.03 22.07 22.11 22.15 | 22.23 | 22.51 22.51 22.55 | 22.65 22.67 22.71 | 22.83 22.87 22.91 22.95 22.95 | 23.03 23.07 23.14 23.23 | 23.34 23.47 23.61 23.61 | 23.67 23.73 23.80 23.87 23.94 | 24.00 24.06 24.13 24.27 |
| | g | • | | NNNNN | ~~~~~ | ~~~~ | 22222 | 22222 | 55555 | ຄວວວວ | |
| | u. | | 58888 | 22220 | 88888 8 | 66666 | 666666 | 03 111 225 225 | 497 497 899 899 899 | 1.07 1.17 1.28 1.38 1.50 | 1.60 1.61 2.03 |
| AT CODE | w | 800000 9 | 88888 | 83888 | 88888 | 66666 | 88888 | 88888 | 88888 | | |
| DEDUCTED | ٥ | 80000 * | | 88888 | 86688 | 88888 | | 888888 | | | |
| TAX TO BE | v | | 88888 | 88888 | 86888 | 88888 | 88888 | 88888 | 88888 | 88888 | 88688 |
| | 8 | \$00000 * | 88888 | 88888 | 38888 | | 88888 | | 00000 | 00000 | |
| | A | \$ 12.55 12.57 12.65 12.65 | 12.67 12.69 12.71 12.74 12.74 | 12.75 12.80 12.85 12.85 | 12.92 | 13.01 | 13.15 13.15 13.17 13.20 | 13.26 13.26 13.32 13.42 | 13.46 13.51 13.56 13.66 | 13.71 13.75 13.81 13.87 13.94 | 14.00 |
| *EARNINGS | | 110.20 110.20 110.60 1110.80 | 111.60 | 112.60 112.60 112.60 | 113.20 113.60 113.60 113.60 | 114-20 114-20 115-80 115-80 | 115.20 115.60 115.80 | 116.20 116.60 116.60 117.00 | 117.20 117.40 117.60 117.80 | 118.20 118.60 118.60 119.00 | 119.20 119.40 119.60 119.80 |
| Ī | 9 | 4 19.87 19.91 20.00 2000 | 20.03 20.11 20.11 20.15 | 20.23 20.31 20.31 20.31 | 20.65 20.55 20.55 20.55 | 20.63 20.67 20.71 20.75 20.75 | 20.85 20.85 20.95 20.95 21.00 | 21.03 21.07 21.11 21.15 21.20 | 21.23 21.27 21.35 21.35 21.40 | 21.43 21.47 21.51 21.55 21.55 | 21.63 21.67 21.71 21.75 21.80 |
| | Ľ | * | 88888 | 88888 | 88888 | 888888 | 888888 | 88888 | 88888 | | 88888 |
| AI CODE | | | 88888 | 88888 | 88888 | 88888 | 88888 | 88888 | 88888 | 88888 | 88888 |
| 5 | ٥ | | 88888 | 88888 | 88888 | | 88888 | 88888 | 88888 | 66666 | 888 88 |
| Ĭ | . | | 88888 | 88888 | 33888 | 88888 | 88888 | 88888 | 88888 | 88888 | |
| | | * | 88888 | 88888 | 88888 | 88888 | 88888 | 88888 | | | 000000 |
| - | ٩ | 4 11 11 11 11 11 11 11 11 11 11 11 11 11 | 11.55 | 11.65 11.65 11.70 | 11.75 | 11.988 | 11.93 | 12.09 | 12.21 12.23 12.28 12.28 12.30 | 12.32 12.34 12.37 12.37 12.42 | 12.44 12.46 12.48 12.51 12.53 |
| EARNINGS- | | 100.20 100.20 100.60 101.00 | 101.20 101.60 101.60 102.00 | 102.20 102.40 102.60 102.60 103.00 | 103.20 103.40 103.60 104.00 | 104.20 104.40 104.80 105.00 | 105.20 105.40 105.60 105.80 | 106.20 106.40 106.60 106.80 107.00 | 107.20 107.40 107.60 108.00 | 108.20 108.40 108.60 108.60 109.00 | 109.20 109.40 109.60 109.80 |

FOURTH SCHEDULE—continued

| | | | | | | | | | | | | | | | | | - | | | | | | | | | | | | _ | | | | _ |
|---------------------------|---|-----|--------|--------|--------|--------|--------|--------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------------|--------|---------|----------------|--------|--------|--------|--------|--------------|--------|------------|----------------|-------|
| | 9 | Ś | 27.65 | 27.75 | 27.83 | 27.96 | 20.82 | 28.16 | | 28.35 | 28.42 | 28.56 | 28.62 | 28.09 | 28.82 | 28.05 | 29.01 | 29.15 | 29.28 | 29.54 | 29.48 29.55 | 29.61 | 29.67 | 29.81 29.88 | 29.94 | 30.07 | 30.21 | 30.27 | 30.60 | 30.54 | 30.60 | 30.50 | 10.00 |
| | F | s | 7.43 | 7.64 | 7.74 | 7.96 | 8.06 | 8.27 | | 8.59 | 8.70 | 8.92 | 9.02 | 9.23 | 9.53 | . 9.55 | 9.65 | 986.6 | 10.08 | 10.18 | 10.39 | 10.61 | 10.01 | 11.04 | 11.14 | 5 | 11.57 | 11.67 | 11.65 | 12.10 | 12.20 | 12.51 | C |
| | E | -03 | 645 | . 63 | 28 | .97 | 1.16 | 1-25 | | 5.1 | 1.64 | 1.84 | 1.93 | 2.12 | 2.21 | 2.41 | 2.50 | 2.80 | 2.89 | 3.03 | 3.17 | 3.37 | 995 - F | 3.76 | 3.85 | 0 | 4.24 | 4.33 | - 52 | 4.72 | 4.81 | 5.00 5.09 | 7.54 |
| | ٥ | ş | 88 | 8 | 88 | 0. | | 8 | | | 8 | | 00. | 88 | 88 | .00 | 88 | 88 | 00. | 88 | 88 | | 38 | 36 | 8 | 888 | | 8. | 88 | 00 | 88 | 886 | 2 |
| | U | \$ | 89 | 8. | 88 | - 00 | 65 | 8 | | 88 | 8 | | 00. | 88 | 88 | .00 | 88 | 88 | .00 | 88 | 88 | 8. | 88 | 88 | 88 | 88 | 88 | 00 | 8 | 8 | 88 | 888 | 2 |
| | 8 | \$ | | 8 | 88 | .00 | 88 | 3 | | 88 | 8 | | | 88 | 88 | 00. | 8 | 88 | 00. | 88 | ີ່ | 8. | 383 | 88 | 88 | 8 | | 00 | 8 | 0. | 8.0 | 888 | |
| | A | \$ | 17.63 | 17.76 | 17.90 | 17.96 | 18.02 | 18.16 | | 18.29 | 18.42 | 18.56 | 18.62 | 18.75 | 18.82 | 18.95 | 19.01 | 19.15 | 19.28 | 19.54 | 19.48 | 19.61 | 10.41 | 19.83 | 19.94 | 20.07 | 20.21 | 20.27 | 20.40 | 20.54 | 20.60 | 20.80 | 10.03 |
| *EAPNINGC | | \$ | 130.20 | 130.60 | 130.80 | 131.20 | 131.40 | 131.80 | | 132.20 | 132.60 | 133.00 | 133.20 | 133.60 | 135.80 | 134.20 | 134.40 | 134.80 | 135.20 | 135.40 | 135.80 | 136.20 | 136.60 | 137.00 | 137.20 | 137.60 | 138.00 | 138.20 | 138.60 | 139.00 | 139.20 | 139.60 | |
| | g | \$ | 24.33 | 24.46 | 24.53 | 24.66 | 24.72 | 24.86 | | 24.99 | 25.12 | 25.26 | 25.32 | 25.45 | 25.52 | 25.65 | 25.71 | 25.85 | 25.98 | 26.04 | 26.18 26.25 | 26.31 | 2.25 | 26.58 | 26.64 | 26.77 | 26.91 | 26.97 | 27.10 | 27.24 | 27.30 | 27.43 | |
| | F | \$ | 2.13 | 2.34 | 2.56 | 2.66 | 2.76 | 2.97 | | 3.29 | 3.40 | 3.62 | 3.72 | 3.93 | 4.15 | 4.25 | 4-35 | 4.56 | 4.78 | 89.4 | 5.29 | 5.31 | | 5.74 | 5.84 | 50.9 | 6.27 | 6.37 | 6.58 6.58 | 6.30 | 6.90 | 7.21 | |
| | E | \$ | 88 | 8 | 88 | 8 | 8 | 8 | • | 88 | 8. | 38 | 0. | 88 | 88 | 00. | 88 | 88 | 00. | 88 | 88 | 0. | 388 | 88 | 88 | 88 | | 00 | 88 | 8 | 5 <u>9</u> | 20 50 50 | : |
| IN 10 BE DEDOUTED AT CODE | ٥ | \$ | 88 | 8 | 88 | 0. | 88 | 8 | 3 | 88 | 8. | 88 | 0. | 38 | 88 | 00. | 88 | 88 | 8. | 88 | 88 | 8 | 88 | 88 | 8. | 88 | 8 | 00 | 88 | 00. | 88 | 888 | |
| | c | \$ | 00 | 8 | 88 | 0. | 88 | 8 | | | 8 | 38 | 0. | 38 | 88 | 00- | 00 | 88 | 00. | 88 | 88 | 8 | 888 | 8 | 80 | 88 | | 88 | 88 | 8. | 88 | 888 | |
| - | 8 | * | 88 | 8 | 88 | • | • • | 8 | • | 88 | 8. | 88 | 0. | 38 | 88 | 00. | 000 | 88 | 8 | 38 | 88 | 8 | 888 | 8 | 88 | 88 | 8 | 88 | 88 | 0. | 88 | 888 | |
| | • | * | 14.33 | 14.46 | 14.53 | 14.66 | 14.72 | 14.86 | | 15.05 | 15.12 | 15.26 | 15.32 | 15.45 | 15.52 | 15.65 | 15.78 | 15.85 | 15.98 | 16.11 | 16.18 | 16.31 | 19.91 | 16.58 | 16.64 | 16.77 | 16.91 | 16.97 | 17.10 | 17.24 | 17.30 | 17.50 | |
| FAPNINGC | | \$ | 120.20 | 120.60 | 121-00 | 121.20 | 121-60 | 121.80 | | 122.40 | 122.60 | 123.09 | 123.20 | 123.60 | 124.00 | 124.20 | 124.40 | 124.80 | 125.20 | 125.60 | 125.80 | 126.20 | 126.60 | 127.00 | 127.23 | 127.60 | 128.00 | 128.20 | 128.60 | 129.00 | 129.20 | 129.60 | |

FOURTH SCHEDULE—continued

| Γ | Ϊ. | Ţ | 23 | 52 | 20 | 34.50 | .56 | 34.62 | | 34.83 | 34.89 | . 95 | 35.02 | * | . 22 | 35.28 | 35.42 | | 2.5 | 6.6 | 35.82 | | 35.94 | 36.03 | | 36.21 | 6.34 | 36.41 36.48 | 42.45 | 6.60 | 56.67 | 36.31 | 36.87 | 5.5 | 37.07 | | 37.20 | 5 | - |
|----------------------------|-------------|------------|--------------|--------|--------|--------|--------|--------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|--------|---------|--------|---------|--------|--------|----------------|--------|---------------|--------|--------|--------|--------|--------|--------|--------------|----------|--------|
| | Ľ | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | *1 *1 | | | | | | | | | | | |
| | L | • | \$ 18.03 | 18.13 | 18.24 | 18.46 | 18.56 | 18.66 | 18.77 | 18.99 | 19.09 | 19.19 | 19.30 | 19.52 | 19.62 | 19.72 | 19.93 | cn•n 2 | 20.15 | 20.36 | 20.53 | 20.63 | 20.78 | 20.99 | 11-12 | 21.21 | 21.42 | 21-52 | 77.14 | 21-84 | 22.05 | 22.17 | 22.27 | 22.37 | 22.58 | n | 22.90 | 23.01 | 23.23 |
| AT CORE | | • | \$ 10.34 | 10.44 | 10.55 | 10.76 | 10.87 | 10.97 | 11-03 | 11.29 | 11.40 | 11.50 | 11.61 | 11.82 | 11.93 | 12-03 | 12.24 | | 12-56 | 12.67 | 12.88 | 12.99 | 13.09 | 13.30 | 19.51 | 13.52 | 13.73 | 13.83 | 14.05 | 14-15 | 14.36 | 14.47 | 14.53 | 14.68 | 14.89 | 00.61 | 15.21 | 15.32 | 15.53 |
| | | , | \$ | 17-1 | | 14.4 | 4.80 | 4.89 | 6 6 0 0 0 0 0 0 0 0 | 5.19 | 5.28 | 5.37 | 5.47 | 5.67 | 5.76 | 2.85 | 6.05 | | 6.33 | 6.43 | 6.53 6.63 | 6.72 | 6.81 | 10.7 | | 7.20 | 7 . 39 | 7.59 | 7.48 | 22.2 | 7.87 | 3.07 | 8.16 | 8.25 | 8 | | 8.73 | 8.83 | 6.03 |
| TAY TO BE DENIGTED AT CONE | ۲ 2 2 | • | \$ | 8 | 9 | 38 | 00. | 3. | 2 | 8 | 00. | 8. | 0.0 | 88 | 00. | 80. | 8 | • | - 47 | 99 | .86 | . 95 | 1.04 | 72-1 | 4 C • L | 1.52 | 1.62 | 1.82 | 1. 01 | 2.00 | 2.20 | 2.30 | 2.39 | 84.0 | 2.68 | 8.1.9 | 2.87 | 3.06 | 3.26 |
| | | | \$ | 0 | 9 | 8 | 00. | 8. | 99 | 88 | 00. | 0. | 8 | 88 | 00. | 89 | 88 | | 88 | 8 | 88 | 00. | 8. | 88 | | 88 | 8 | 88 | 00- | 8 | 38 | 8. | 00. | 89 | 6 | : | .20 | <u> </u> | 77 |
| | • | + ; • | \$ 24.23 | 24-29 | 24.36 | 24-50 | 24.56 | 24-62 | 24.09 | 24.83 | 24.89 | 24-95 | 25.02 | 25.16 | 25.22 | 25.23 | 25.42 | | 25.61 | 25.68 | 25.82 | 25.83 | 25.94 | 26.08 | CI •07 | 26.27 | 26.34 | 26.41 | 26-54 | 26-60 | 26.74 | 26.81 | 26.87 | 26-93 | 27.07 | | 27.20 | 27.33 | 27.47 |
| | *EARNINGS | ŀ | \$ 150.20 | 150.40 | 150.60 | 151.00 | 151.20 | 151.40 | 100-101 | 152.00 | 152.20 | 152.40 | 152.60 | 153.00 | 153.20 | 153.40 | 153.80 | | 154.40 | 154.60 | 155-00 | 155.20 | 155.40 | 155.80 | 00.00 | 156.20 | 156.60 | 156.80 | 157.20 | 157.40 | 157.80 | 158.00 | 158.20 | 158.40 | 158.80 | 00-461 | 159.20 | 159.60 | 160.00 |
| | Ju | , | 30.93 | 30.99 | 31.06 | 31.20 | 31.26 | 31.32 | 45.15 | 31.53 | 31.59 | 31.65 | 31.72 | 31.86 | 31.92 | 31.98 | 32.12 | | 32.31 | 32.38 | 32.52 | 32.58 | 32 . 64 | 32.78 | 60.36 | 32.91 | 33.04 | 33.18 | 33.24 | 33.30 | 33.44 | 33.51 | 33.57 | 11.70 | 33.77 | ***** | 33.96 | 34.03 | 34.17 |
| | 3 | | 5 12.73 | 12.83 | 76-21 | 13.16 | 13.26 | 13.36 | 13.47 | 13.69 | 13.79 | 13.89 | 14.00 | 14.22 | 14.32 | 14.53 | 14.63 | | 56.41 | 15.06 | 15.28 | 15.33 | 15.43 | 15.69 | | 15.91 | 16.12 | 16.34 | 16.44 | 16.54 | 16.75 | 16.87 | 16.97 | 17.18 | 17 28 | | 17.50 | 17.71 | 17.93 |
| AT CODE | | • | 5.29 | 5.38 | 5.4.8 | 5.68 | 5.77 | 5-86 | 2. V0 | 6.16 | 6.25 | 6.34 | 11.0 | 6.64 | 6.73 | 6.82 | 10.2 | | 7.30 | 7.40 | 7-60 | 7.69 | 7.79 | 8 | | 8.22 | 8.43 | 8.53 8.64 | 8.75 | 8-82 58-82 | 9.00 | 9.17 | 9.28 | 9 . 49 | 9.59 | | 9.81 9.91 | 10-02 | 10.23 |
| NENICTED | | | °. | 00. | 89 | 88 | .00 | 8 | | - 39 | . 4.9 | -53 | 22 | . 87 | . 96 | 1.05 | 52.1 | | | 1.63 | 1.83 | 1.92 | 2-01 | 2.21 | 10.07 | 2.49 | 2.59 | 2.79 | 2.88 | 2.97 | 3.17 | 3.27 | 3.36 | 3.55 | 3.65 | | 3.93 | 4.03 | 12.4 |
| TAY TO BE DENICTED AT CODE | 20 | | \$ | 8. | | | 00. | 8. | 38 | 3 | • 00 | 8. | 8.0 | .00 | 00. | | 8 | | | 8. | 38 | 00. | 8. | 8 | 3 | | 00 | 88 | 00. | 3 | 33 | 00. | 8. | 38 | 8 | 3 | 88 | 8 | 8 |
| | 6 | • | °.00 | 8 | 9.8 | 88 | 00. | 8.9 | 32 | 3 | 00. | 8 | 8.0 | 00. | 00. | 8.8 | 80 | | 8 | 8. | | 00. | 88 | 8 | 3 | 88 | 8 | 80 | 00. | 8 | 33 | 8 | 00- | 38 | 8 | 3 | 88 | 82 | 88 |
| | × | | 20.93 | 20.99 | 00-17 | 21.20 | 21.26 | 21-32 | 44.12 | 21.53 | 21.59 | 21.65 | 21.12 | 21.86 | 21-92 | 22.05 | 22.12 | | 22.31 | 22.38 | 22.52 | 22.58 | 22.04 | 22.78 | | 22.97 | 23-04 | 23.18 | 23.24 | 23.30 | 23.44 | 23.51 | 23.57 | 23.70 | 23.77 | | 23.96 | 24.03 | 24.17 |
| F | EARNINGS | • | \$ 140.20 | 140.40 | 140.00 | 141.00 | 141.20 | 141.40 | 09-141 | 142.00 | 142.20 | 142.40 | 142-60 | 143.00 | 143.20 | 143.60 | 143.80 | | 0, ,, | 144.60 | 145.00 | 145.20 | 145.40 | 145.80 | | 146.40 | 146.60 | 147.00 | 147.20 | 147 40 | 147.80 | 148.00 | 148.20 | 148.60 | 148.80 | | 149.40 | 149-60 | 150.00 |

FOURTH SCHEDULE—continued

| Γ | 5 | 50 | 40.83 | 40.89 | 40-96 | 1.10 | 11.16 | (1.22 | 41.29 | 41.36 | 54-14 | 41.49 | 41.55 | 29-14 | 41.76 | 41.82 | 41.88 | 41.95 | 42.09 | 21.03 | (2.21 | 42.28 | 12.42 | | 42.54 | 42.61 | 42.75 | 10 () | 12-87 | 42-94 | 43.08 | 63-14 | 43.20 | 43.34 | | 43.47 | 43.60 | 43.67 | 43.30 | 43.86 | 00 |
|------------------|------------|----|--------|--------|--------|--------|--------|--------|--------|--------------|------------|--------|--------|---------|------------|--------|--------|--------|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| | | | | | | 29.06 | | | | 29.47 | | | | | 0.12 | | | | 0.65 | ** | | 36. | 31.18 | | | | 31-59 | | | 2.12 | | 34 | | 32.65 | | | | 3.30 | | | 11. 11 |
| | - | | | | | | | | | | | ~ | ~ ` | ~ ~ | n m | ~ | i in | m | mn | | | | | | | | | ~ | n m i | m m | m | | | | | пм | | mm | | | |
| AT CODE | w | - | 20.9 | 21.0 | 1.12 | 21-36 | 21.4 | 21.5 | 21.6 | 21.73 | 2-17 | 22.0 | 22.1 | 7.77 | 22.42 | 22.5 | 22.6 | 22.7 | 22.95 | 0.55 | 23.1 | 23.2 | 23.48 | | 23.6 | 23.8 | 24.01 | 1 70 | 2.4.2 | 24.43 | 24.5 | | | 24.96 | | 25.2 | 25.3 | 25.60 | 25.7 | 25.8 | 26.02 |
| DEDUCTED | ٥ | | • | | | 14.31 | - | | | 14.69 | - | - | | | 15.27 | - | - | - | 15.45 | Ē | | | 16.23 | | | - | 16.61 | • | • | 16.99 | • | | | 17.57 | | | - | 18.05 | - | | 18.51 |
| TAX TO BE | υ | s | 8.15 | 8.24 | | 8.54 | 8.63 | 8.72 | 8.82 | 8.92 | 0.20.0 | 9.11 | 9.20 | 9.50 | 9.50 | 9.59 | 9.63 | 9.78 | 88 0 80 0 0 | 10.07 | 10.16 | 10.26 | 10.46 | 10 55 | 10.64 | 10.74 | 10.84 | 11 01 | 11.12 | 11.32 | 11.42 | 11.51 | 11.70 | 11.80 | | 12.08 | 12.18 | 12.38 | 12.47 | 12.56 | 12.76 |
| | 8 | 5 | 3.83 | 3.89 | 3-96 | | 4.16 | 4.22 | 4.29 | 4.36 | | 4.49 | 4.55 | 20.4 | 4.76 | 4.82 | 4.88 | 4.95 | 2.02 | 5.15 | 5.21 | 5-28 | 2.4.2 | 37 3 | 5.54 | 5.61 | 5.75 | 5.81 | 5.87 | 5.94 6.01 | 6.08 | 6.14 | 6.27 | 6.34 | | 6.53 | 6.60 | 6.67 | 6.80 | 6.86 | |
| | 4 | s | 30.83 | 30.89 | 30.96 | 31.10 | 31.16 | 31.22 | 31.29 | 31.36 | C I C | 31.49 | 31.55 | 20.10 | 31.76 | 31.82 | 31.83 | 31.95 | 32.02 | 11.15 | 32.21 | 32.25 | 32.42 | 87 C1 | 32.54 | 32.61 | 32. 75 | 13.07 | 32.87 | 33.01 | 33.09 | 33.14 | 33.27 | 33.34 | | 33.53 | 33.60 | 33.74 | 33.80 | 33-86 | 34.00 |
| | - EAKNIMUS | s | 170.20 | 170.40 | 170.00 | 171-00 | 171.20 | 171.40 | 171.60 | 171-80 | 00.271 | 172.20 | 172.40 | 10.571 | 173.00 | 173.20 | 173.40 | 173.60 | 175.80 | 174.20 | 174.40 | 174-60 | 175.00 | 176 20 | 175.40 | 175.60 | 176.00 | 174.20 | 176.40 | 176.80 | 177.00 | 177.20 | 177.60 | 177.80 | | 178.40 | 178.60 | 179.00 | 179.20 | 179.40 | 179.80 |
| | IJ | ş | 37.53 | 37-59 | 57-00 | 37.80 | 37-86 | 37.92 | 37.99 | 38-06 | 21.02 | 38.19 | 38.25 | 20°22 | 35.46 | 38.52 | 38.58 | 38.65 | 38-72 | 18.85 | 38.91 | 38.95 | 39.12 | 10.11 | 39.24 | 39.31 | 39.45 | 19.51 | 39-57 | 39-04 | 39.78 | 39.84 | 39.97 | 40-04 | | 40.23 | 40.30 | 40.57 | 40-50 | 40.56 | 0. 20 |
| | 4 | s | 23.33 | 23.43 | 45.52 | 23.76 | 23-86 | 23.96 | 24.07 | 24.17 | 62.42 | 24.39 | 24.49 | 04.90 | 24.82 | 24.92 | 25.02 | 25.13 | 25.23 | 25.45 | 25.55 | 25.66 | 25.38 | 25.02 | 26.03 | 26.19 | 26.41 | 24.51 | 26.61 | 26.82 | 26.94 | 27-04 | 27.25 | 27.35 | 1 | 27.67 | 27.73 | 28.00 | 28.10 | 02-82 | 28.61 |
| AT CODE | ш | s | 15.64 | 15.74 | 15.65 | 16.06 | 16.17 | 16.27 | 16.33 | 16.48 | 10.04 | 16.70 | 16.80 | | 17.12 | | | | 17.65 | - | | - 1 | 18.18 | 18.70 | 18.39 | 18.50 | 18.00 | - | | 19-13 | - | 19.35 | 19.56 | 19.66 | 0 | 19.98 | 20.09 | 20.30 | 20.41 | 20.51 | 20.72 |
| DEDUCTED AT CODE | ٥ | s | 9.12 | 9.21 | 5.4 | 9.51 | 9.60 | 9.69 | 9.79 | 9.89 | *** | 10.08 | 10.17 | 10.67 | 10.47 | 10.56 | 10.65 | 10.75 | 10.95 | 11.04 | 11.13 | 11.23 | 11.43 | 11.53 | 11.61 | 11.71 | 11.91 | 12.00 | 12.09 | 12.29 | 12.39 | 12.43 | 12.67 | 12.87 | 10 . | 13.05 | 13.15 | 13.35 | 13.44 | 12.25 | 13.73 |
| TAX TO BE | ပ | s | 3.35 | | 1 | 74.5 | 1.83 | 3.92 | 4.02 | .1. | ,,,, | 4.31 | 0.4 | 00.4 | 0.2.7 | 4.79 | 4.88 | 4.93 | 5.13 | 5.27 | 5.36 | 5.46 | 2.00 | 5.75 | 5.84 | 5.94 | 6.14 | 6.23 | 6.32 | 6.52 | 6-62 | 6.71 | 09 | 7.10 | • | 7.25 | 7 38 | 7.58 | 7.67 | 2.84 | 7.96 |
| F | 8 | s | .53 | - 59 | | | 98. | - 92 | 66. | 1.06 | CL. | 1.19 | 5.1 | 1.32 | 1.40 | 1.52 | 1.58 | 1.65 | 1.79 | 1.85 | 1.91 | 1.98 | 2.12 | 2.18 | 2.24 | 2.31 | 2.45 | 2.51 | 2.57 | 2.71 | 2.78 | 2.84 | 2.97 | 3.11 | | 3.23 | 3.30 | 344 | 3.50 | 0 C • 7 | 24.20 |
| | A | s | 27.53 | 27.59 | 20.12 | 27-80 | 27.86 | 27.92 | 27.99 | 28.06 | <1.82 | 28.19 | 28.25 | 20.02 | 28.46 | 28.52 | 28.58 | 28.65 | 28.79 | 28.85 | 28.91 | 28.98 | 29.12 | 20.11 | 29.24 | 29.31 | 29.45 | 29.51 | 29.57 | 29.71 | 29.78 | 29.84 | 29.97 | 30.04 | 10.17 | 30.23 | 30.30 | 30.44 | 30.50 | 20.00 | 30.77 |
| | | s | 160.20 | 160.40 | 160.60 | 161.00 | 161.20 | 161.40 | 161.60 | 161.80 | 102-00 | 162.20 | 162.40 | 102.201 | 163.00 | 163.20 | 163.40 | 163.60 | 164.00 | 164.20 | 164.40 | 164.60 | 165.00 | 145.20 | 165.40 | 165.60 | 166.00 | 166.20 | 166.40 | 166.80 | 167.00 | 167.20 | 167.60 | 167.80 | 00 871 | 168.40 | 168.60 | 169.00 | 169.20 | 14. 40 | 169.80 |

FOURTH SCHEDULE—continued

| * EADNINGS | | | TAX TO BE | DEDUCTED AT | D AT CODE | | | -CABNING | | ſ | TAX TO BE | DEDUCTED | AT CODE | | Γ |
|------------|----------|-----------|-----------|-------------|-----------|-----------------|---------|---|----------|-----------|-----------|----------|-----------|-------------------|----------------------------|
| | ۷ | • | ပ | ٥ | ш | L | g | COMINAND | A | 8 | с | ٥ | ш | u. | 9 |
| \$ | \$ | \$ | \$ | ŝ | \$ | \$ | \$ | \$ | ŝ | \$ | \$ | \$ | \$ | \$ | \$ |
| 180.20 | 34.13 | 7.18 | 12.95 | 18.72 | 26.24 | 33.93 | 44.13 | 190.20 | 37.43 | 11.98 | 17.75 | 23.84 | 31.54 | 39.23 | 47.43 |
| 180.60 | 34.26 | 7.37 | 13.14 | 18.91 | 26.45 | 34.14 | 44.26 | | 22.55 | 12.17 | 17.04 | 24.04 | 10.12 | 39-35 | 42.49 |
| 180.80 | 34.33 | 74.7 | 13.24 | 19-01 | 26.55 | 34.24 | 44-33 | 190.80 | 37.63 | 12 27 | 18.04 | 24.16 | 31.85 | 39.54 | 47.63 |
| | | | | | 00-07 | 00 | | | 0 | 12.37 | 11.14 | 24.27 | 31.95 | 39.66 | 47.70 |
| 181-20 | 34.46 | 7.66 | 13.43 | 19.20 | 26.77 | 34-40 | 44-46 | 191.20 | 37.76 | 12.46 | 18.23 | 24.37 | 32.07 | 39-76 | 47.76 |
| 181.60 | 34.59 | 7.85 | 13.62 | 19.39 | 26.93 | 34.67 | 44.59 | 191-60 | 37-89 | 12.65 | 18.62 | 54 42 | 52.27 | 39.86 | 47.82 |
| 181.80 | 34.66 | 7.95 | 13.72 | 19.49 | 27.08 | 34.77 | 44.66 | 191.80 | 37.96 | 12.75 | 18.52 | 24.69 | 32.38 | 40.07 | 47.96 |
| 00*281 | 57.55 | 8.05 | 13.82 | 19.59 | 27.19 | 34.89 | 44.73 | 192.00 | 38.03 | 12.85 | 18.62 | 24.80 | 32.49 | 40.19 | 48.03 |
| 182.20 | 34.79 | 8.14 | 13.91 | 19.68 | | 34.99 | 44.79 | 192.20 | 38.09 | 12.94 | 18.71 | 24.90 | 32.60 | | 45.09 |
| 182.40 | 34.85 | 8.23 | 14.00 | 19.77 | | 35.09 | 44-85 | 192.40 | 38.15 | 13.03 | 18.80 | 25.01 | 32.70 | | 43.15 |
| 182.80 | 00.72 | | | 10 07 | | 35.20 | 26-44 | 192.60 | 38.22 | 13.13 | 18.90 | 25.12 | 32-81 | | 48.22 |
| 183.00 | 35.06 | 8.53 | 14.30 | 20.07 | 27.72 | 35.42 | 45.06 | 193.00 | 33.36 | 13.25 | 19.10 | 22.22 | 32 91 | 40.50 | 49.29 |
| 107 20 | | | ; | | | : | | | | | | | | | |
| 183.40 | 35.18 | 8.71 | 14.59 | 20.25 | 27.83 | 35-52 | 45.12 | 193.20 | 38.42 | 13.42 | 19.19 | 25.43 | 33.13 | 40.82 | 48.42 |
| 183.00 | 35.25 | 8.81 | 14.58 | 20.35 | 28.04 | 35.73 | 45.25 | | 18.55 | | 19.38 | 25.65 | 33.56 | 41-03 | 40.40 |
| 183.80 | 35-32 | 8.91 | 14.68 | 20.45 | 28.14 | 35-83 | 45.32 | - | 38.62 | | 19.48 | 25.75 | 33.44 | 41.13 | 48.62 |
| 00.40 | ***** | 5 | 14.73 | 20.56 | 28.25 | 35-95 | 45-39 | - | 38.69 | - | 19.58 | 25.86 | 33.55 | 41.25 | 43.69 |
| 184.20 | 35.45 | 9.10 | 14.87 | 20.66 | 28.36 | 36.05 | 45.45 | 194.20 | 38.75 | 13.90 | 19.67 | 25.96 | 33.66 | 41.75 | 48.75 |
| 184.40 | 35-51 | 9.19 | 14.96 | 20.77 | 28.46 | 36.15 | 45.51 | 194.40 | 35.81 | 13.99 | 19.76 | 26.07 | 33.76 | 41.45 | 48.81 |
| 184.80 | 35.65 | 9.5 | 15.16 | 20.08 | 28.67 | 92-05 | 80.04 | | 28.88 | 40.41 | 19-86 | 26.13 | 33.87 | 41-56 | 89 89 9 80 8 9 9 9 9 |
| 185.00 | 35.72 | 57.6 | 15.26 | 21.09 | 28.78 | 36.48 | 45.72 | 195.00 | 39.02 | 14.29 | 20.06 | 26.39 | 34.08 | 41.73 | 49.02 |
| 185.20 | 35.78 | 9.58 | 15.35 | 21.19 | 28.80 | 14.58 | 45 78 | 105 201 | 40 02 | . 10 | 30.00 | | | | |
| 185.40 | 35-84 | 9.67 | 15.44 | 21.30 | 28.99 | 36.68 | 45.84 | 195.40 | 39.14 | 14.47 | 20.24 | 26.60 | 34.29 | 41.98 | 40.04 |
| 185.00 | 35.91 | 77.9 0 | 15.54 | 21.41 | 29.10 | 36.79 | 45-91 | 195.60 | 39.21 | 14.57 | 20.34 | 26.71 | 34.40 | 42.09 | 49-21 |
| 186.00 | 36.05 | 9.97 | 15.74 | 21.62 | 29.31 | 37-01 | 45-98 | 195.83 | 39.23 | 14.67 | 20.44 | 26.81 | 34.50 | 42.19 | 49.28 |
| | | | | | | | | | | | | 71 807 | | | CC*** |
| 186.40 | 36.17 | 10.15 | 15.83 | 21.72 | 29.42 | 37-11 | 46.11 | 196.20 | 39-41 | 14.86 | 20.63 | 27.02 | 34.72 | 42.41 | 17.67 |
| 186.60 | 36.24 | 10.25 | 16.02 | 21.94 | 29.63 | 37 - 32 | 40.24 | 196.60 | 39-54 | 15.05 | 20.82 | 21.15 | 10.45 | 15.54 | 14.04 |
| 186.80 | 36.31 | 10.35 | 16.12 | 22.04 | 29.73 | 37.42 | 46.31 | 196.80 | 39.61 | 15.15 | 20.92 | 27.34 | 35.03 | 42.72 | 49.61 |
| | cc • oc | C**01 | 10.22 | \$1.32 | 29.84 | 37.54 | 46.38 | 197.00 | 39.63 | 15.25 | 21-02 | 27.45 | 35.14 | 42.84 | 49.65 |
| 187.20 | 36.44 | 10.54 | 16.31 | 22.25 | 29.95 | 37.64 | 40.44 | 197.20 | 39.74 | 15.34 | 21.11 | 27.55 | 35.25 | 70.27 | 40.74 |
| 187.40 | 36.50 | 10.63 | 16.40 | 22.36 | 30.05 | 37 - 74 | 46.50 | 197.40 | 39.80 | 15.43 | 21.20 | 27.66 | 35.35 | 43-04 | 49.80 |
| 187.80 | 36.64 | 10.83 | 16.60 | 22.57 | 30.26 | 37.95 | 40-04 | 197.80 | 39.67 | 15.53 | 21.30 | 27.87 | 35.46 | 43.15 | 10.07 |
| 188.00 | 36.71 | 10.93 | 16.70 | 22.68 | 30.37 | 38.07 | 46.71 | 198.00 | 10-01 | 15.73 | 21.50 | 27.98 | 35.67 | 43.37 | 50.01 |
| 188.20 | 36.77 | 11.02 | 16.79 | 22.78 | 30.48 | 38.17 | 46.77 | 198.20 | 40-07 | 15.82 | 21.59 | 28.08 | 15.78 | 27 27 | \$0.07 |
| 188.40 | 36.83 | === | 16.88 | 22.89 | 30.58 | 38.27 | 40.83 | 198.40 | 40.13 | 15.91 | 21.68 | 28.19 | 35.83 | 43.57 | 50.13 |
| 188.80 | 36.97 | 1.31 | 10.75 | 23.00 | 10. 59 | 38°338 38°33 | 46.90 | 198.60 | 40.20 | 16-01 | 21.78 | 28.30 | 35.99 | 43.68 | 50.20 |
| 189.00 | 37.04 | 11.41 | 17.18 | 23.21 | 30.90 | 38.60 | 47.04 | 199.00 | 40.34 | 16.21 | 21.98 | 28.51 | 36.20 | 43.90 | 50.34 |
| 189.20 | 37.10 | 11.50 | 17.27 | 23.31 | 31.01 | 38.70 | 47-10 | 159.20 | 40.40 | 16.30 | 22.07 | 28.61 | 11 . 11 | 00.44 | 11.40 |
| 189.40 | 37.16 | 11.59 | 17.36 | 23.42 | 31.11 | 38.80 | 47-16 | 199.40 | 40.46 | 16.39 | 22.16 | 28.72 | 36.41 | 10 | 50.46 |
| 189.80 | 37.30 | 11.79 | 17.56 | 23.63 | 22-15 | 38.91 | 47.23 | 199.60 | 40-53 | 16.49 | 22.26 | 28.83 | 36.52 | 44.21 | 50.53 |
| 190.00 | 37.37 | 11.89 | 17.60 | 23.74 | 31.43 | 39.13 | 17.37 | 200.00 | 40.67 | 16.69 | 22.46 | 29.04 | 36.73 | 54.44 | 50.67 |
| NOTE- | In calcu | lating v | veekly e | arning | s, ignor | e cents | in exce | -In calculating weekly earnings, ignore cents in excess and include value of allowances | iclude v | alue of a | allowan | | e.e. hoan | hoard and lodoing | doing |
| | |) | ` | 2 | D | | | | | | | | P | | .99n |
| | | | | | | | | | | | | | | | |

FOURTH SCHEDULE—continued

"APPENDIX A—continued

| | _ | | | _ | | | | | | | _ | _ | _ | - | | _ | | _ | | | | | | | | | | | | | _ | | - | | | | | | | _ | ٦. |
|----------|-----------------------|---|--|---|---|--|---|---|---|---|---|---|---|---|---|--|---|---|--|---|---|---|--|---|--|--|--|---|---|---|---|---|---|---|---|---|--|---|--|---|---|
| G | Ś | 54-03 | 54.16 | 54.23 | | | | | | 54.69 | 54.75 | 78.45 | 54.96 | (u) | 55.38 | 55.15 | 55.22 | | 55.35 | 55.48 | 55.55 | 70°CC | 55.63 | 55.81 | 55.33 | CA-00 | 56.01 | 56.14 | 56.21 | | 56.34 | 56.47 | 56.61 | 56.67 | 56.73 | 56.87 | 56.94 | 57.00 | 57.13 | 57.23 | hoard and lodoing |
| L | Ś | 49.83 | 40-05 | 50.26 | | 50.46 | 50.57 | 50.67 | 62.05 | 50.89 | 50.99 | 01.10 | 51.32 | 61 63 | 51.52 | 51.63 | 51.73 | | 51.95 | 52.16 | 52.26 | cc • 2 c | 52.43 | 52.69 | 52.79 | 14.34 | 53.01 | 53.22 | 53.32 | | 53.64 | 53.75 | 22.97 | 54.07 | 54.17 | 54.33 | 54.50 | 54.60 | 54.81 | 55.03 | d and la |
| ш | \$ | 42.14 | 42.35 | 42.45 | | 42.01 | 42.85 | 42.98 | 43-09 | 43.20 | 43.30 | 4 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 | 43.62 | | 43.83 | 43.94 | 10.11 | | 44.26 | 24.44 | 44.57 | | 44.79 | 40.00 | 45.10 | 12.04 | 45.32 | 45.53 | 45.63 | | 45.85 | 90.94 | 46.27 | 46.33 | 46.43 | 40.04 | 45.80 | 46.91 | 47.12 | 47.22 | o hoar |
| ٥ | s | 34.44 | 44.66 | 34.76 | | 35.03 | 35.19 | 35.29 | 35.40 | 35.50 | 35.61 | 55.72 | 35.93 | 10.11 | 14.14 | 36.25 | 36.35 | | 36.56 | 36.73 | 36.88 | 44.00 | 37.09 | 37.31 | 37.61 | 26.75 | 37.62 | 37.84 | 37.94 | | 38.26 | 38.37 | 38.58 | 38.63 | 38.79 | 10.00 | 39.11 | 39.21 | 39.43 | 39.64 | |
| с С | \$ | 27.35 | 27 54 | 27.64 | | 27.92 | 28.02 | 28-12 | 28.22 | 28.31 | 28.40 | 28-50 | 28.70 | | 28.83 | 28.93 | 29.08 | | 29.27 | 29.46 | 29.56 | 00.42 | 29.75 | 29.94 | 30.04 | 50.14 | 30.23 | 30.42 | 30.52 | 20.00 | 30.80 | 30.90 | 31.10 | 31.19 | 31.23 | 31.63 | 31.53 | 31.67 | 31.86 | 31.96 | lowan |
| 8 | \$ | 21.58 | 21.77 | 21.87 | | 22.15 | 22.25 | 22.35 | 22.45 | 22.54 | 22.63 | 22.73 | 22.93 | | 21.11 | 23.21 | 23.31 | | 23.53 | 23.69 | 23.79 | 40.62 | 23.98 | 24.17 | 24-27 | 24.5 | 24.46 | 24.65 | 24.75 | | 24.94 | 25.13 | 25.33 | 25.42 | 25.51 | 12.55 | 25.81 | 25.90 | 26.09 | 26.29 | hue of a |
| A | Ş | 44-03 | 44.16 | 44.23 | | 44.50 | 67.77 | 44.56 | 44.63 | 44.69 | 44.75 | 44.82 | 44.96 | | 5-03 45-03 | 45.15 | 45.22 | | 45.35 | 12.48 | 45.55 | 20.04 | 45-68 | 42.54 | 45.83 | 42.95 | 10-94 | 40.07 | 46.21 | | 46-34 | 10.47 | 40.01 | 45.67 | 46.73 | 40-80 | 46.94 | 47.00 | 47.13 | 47.20 | chide va |
| | \$ | 210.20 | 210.60 | 210.50 | | 211.20 | 211.60 | 211.90 | 212-00 | 212.20 | 212.40 | 212.60 | 213.00 | | 213.40 | 213.60 | 213.80 | | 214.20 | 214.00 | 214.80 | nn•c1 2 | 215.20 | 215.60 | 215.80 | 216.00 | 216.20 | 216.60 | 216.80 | | 217.20 | 217.60 | 213.00 | 218.20 | 218.40 | 218.80 | 219.00 | 219.20 | 219.60 | 219.80 | calculating weekly earnings, ignore cents in excess and include value of allowances—e o |
| g | \$ | 50.73 | 50.86 | 50.93 | | 51.06 | 51.19 | 51.26 | 51.33 | 51.39 | 51.45 | 51-52 | 51.66 | ; | 27.12 | 51.85 | 51.92 | | 52.05 | 52.18 | 52.25 | 76.70 | 52.38 | \$2°.51 | 52.58 | 52.65 | 52.71 | 52 84 | 52.91 | 01.35 | 53.04 | 21.55 | 53.31 | 53.37 | 53.43 | 10.00 | 53.64 | 53.70 | 53.83 | 53.90 | n exces |
| u. | \$ | 44.53 | 44.03 | 18.11 | | 45.16 | 45.27 | 45.37 | 45.49 | 45.59 | 45.69 | 45.80 | 46.02 | | 24.04 | 46.33 | 46.43 | | 46.65 | 46.86 | 46.96 | */*N8 | 47.19 | 47-74 | 47.49 | 10-14 | 12-21 | 47.92 | 48.02 | * | 48-24 | 54.84 | 48.67 | 48.77 | 48.87 | 80.98 | 49.20 | 49.30 | 49.51 | 49.61 | e cents i |
| ш | \$ | 36.34 | 12.05 | 37.15 | | 37 . 37 | 37.53 | 37.63 | 37.79 | 37.90 | 38.00 | 38.11 | 38.32 | | 24.92 | 38.64 | 38.74 | | 38.96 | 39.17 | 39.27 | 07.45 | 39.49 | 10.70 | 39.80 | 39.91 | 40.02 | 40.12 | 40-33 | | 40.55 | 40.76 | 40.97 | 41.08 | 41.18 | 47 - 14 | 41.50 | 41.61 | 41.82 | 41.92 | ienon |
| ۵ | \$ | 29.14 | C) - C | 29.46 | 10.43 | 29.67 | 29.89 | 29.99 | 30.10 | 30.20 | 30.31 | 30.42 | 30.63 | ; | 30.75 | 30.95 | 31.05 | | 31.26 | 11.48 | 31.58 | 40.10 | 31.79 | 10.41 | 32.11 | 32-22 | 32.32 | 32.54 | 32.64 | c | 32.85 | 33.07 | 33.23 | 33.33 | 33.49 | 10.00 | 33.81 | 33.91 | 34.13 | 34.23 | arning |
| ပ | \$ | 22.55 | 22.74 | 22.34 | | 23.03 | 23.22 | 23.32 | 23.42 | 23.51 | 23.60 | 23.70 | 23.90 | | 24.03 | 24.13 | 24.28 | | 24.47 | 24.66 | 24.76 | 54 . 50 | 24.95 | 25.14 | 25.24 | 25.34 | 25-43 | 25.52 | 25.72 | 70.07 | 26.00 | 26.10 | 26.30 | 26.39 | 26.43 | 26.02 | 26.78 | 26.87 | 27.06 | 27.16 | veeklv e |
| 8 | \$ | 16.78 | 10.81 | 17.07 | | 17.26 | 17.45 | 17.55 | 17.65 | 17.74 | 17.83 | 17.93 | 18.13 | | 12.22 | 18.41 | 18.51 | | 18.70 | 18.89 | 18.99 | 40-41 | 19.18 | 10.17 | 10.47 | 19.57 | 19.66 | 19.85 | 19.95 | CD • D 3 | 20.23 | 20.33 | 20.53 | 20.62 | 20.71 | 10-02 | 21.01 | 21.10 | 21.29 | 21.39 | lating w |
| A | \$ | 40.73 | 40-79 | £6*07 | | 41.06 41.10 | 41.19 | 41.26 | 41.33 | 41.39 | 41.45 | 41-52 | 41.66 | | 41.72 | 41.85 | 41.92 | | 42.05 | 42.18 | 42.25 | \$6.34 | 42.38 | 42.51 | 42.58 | 42.65 | 12.21 | 42.84 | 42.91 | | 43-10 | 43.17 | 43.31 | 43.37 | 43.43 | 42.50 | 43.64 | 43.70 | 43.83 | 43.90 | In calcu |
| CONINNES | s | 200.20 | 200.40 | 200.80 | 00.102 | 201.20 | 201.60 | 201.80 | 202-00 | 202.20 | 202.40 | 202.60 | 203.00 | | 203-202 | 203.60 | 203.80 | | 204.20 | 204-402 | 204-80 | 00.002 | 205.20 | 09.505 | 205.80 | 206.00 | 206.20 | 206.00 | 206.80 | 00-107 | 207.20 | 207.60 | 208.00 | 206.20 | 208.40 | 208.80 | 209.00 | 209.20 | 209.40 | 210.00 | NOTE-In |
| | A B C D E F G C D E F | A B C D E s s s s s s | A B C D E F G D B C D E F \$ | A B C D E F G D E F G D E F G D E F F G D E F F G D E F F G D D E F F G D D E F F G D | A B C D E F G D E F G D E F F G D E F F F G D E F F F G D E F F F F G D E F F F F G D E F F F F G D E F F F F G D D E F F G D | A B C D E F G A B C D E F \$ | A B C D E F G A B C D E F G \$ | A B C D E F G D E F G D E F G D E F G D E F G D E F G D E F F G D E F G D E F F F G D E F F F F G D E F F F G D E F G D D E F G D | A B C D E F G D E F G D E F G D E F G D E F G D E F G D E F F F G D E F F F F G D E F F F F F F F F G D E F F F G D E F G D D E F G D | A B C D E F G D E F G D E F G D E F G D E F G D E F G D E F F F G D E F F G D E F F F F G D E F F F G D E F G D E F G D D E F G D | A B C D E F G A B C D E F G 5 | A B C D E F G A B C D E F G 5 | A B C D E F G M B C D E F G 5 | A B C D E F G A B C D E F G 5 | A B C D E F G 5 | A B C D E F G Main B C D E F G 0.773 16.87 25.45 5 | A B C D E F G M B C D E F G 0.773 16.77 27.44 27.45 5.5 5 | A B C D E F G 4 1 5 | A B C D E F G Main B C D E F G 1 1 5 | A B C D F G H G D F F G 17 15 5 | A B C D E F G H B C D E F G 0.773 16.87 22.54 59.16 54.65 5 | A B C D E F G H B C D E F G 17:17 22:15 25:15 55:15 | A B C D E F G H B C D E F G 13 5 | A B C D E F G 1,7 5 | A B C D F G H C D F F G 1,7 2:2:4: 2:2 | \mathbf{A} \mathbf{B} \mathbf{C} \mathbf{D} \mathbf{E} \mathbf{F} \mathbf{G} \mathbf{F} \mathbf{G} \mathbf{F} \mathbf{F} \mathbf{G} \mathbf{F} | \mathbf{A} \mathbf{B} \mathbf{C} \mathbf{D} \mathbf{E} \mathbf{F} \mathbf{G} \mathbf{F} \mathbf{F} \mathbf{G} \mathbf{F} F | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | A B C D E F G D E F F 10.777 11.87 25.44 37.47 31.47 27.44 34.45 50.34 40.43 10.777 11.87 25.44 37.47 31.47 27.44 34.45 50.34 10.00 17.77 22.44 37.47 31.47 27.44 34.45 50.34 11.00 17.77 22.44 37.47 31.47 27.44 34.45 50.34 11.171 22.44 37.47 51.04 31.44 27.44 34.45 50.34 11.171 22.44 37.47 51.04 31.45 57.45 31.45 57.45 31.45 57.44 31.45 57.44 31.45 57.44 31.45 57.44 31.45 57.44 57.44 57.44 50.34 50.34 11.1126 17.76 52.14 51.10 14.44 52.14 57.44 57.44 57.44 57.44 | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{ $ | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{array}{ c c c c c c c c c c c c c c c c c c c$ | $ \mathbf{F} \mathbf{F} $ | $ \begin{tabular}{ c c c c c c c c c c c c c c c c c c c$ | $ \mathbf{r}_{(1,1)} $ | $ \begin{tabular}{ c c c c c c c c c c c c c c c c c c c$ | $ \begin{tabular}{ c c c c c c c c c c c c c c c c c c c$ |

.

FOURTH SCHEDULE—continued

FOURTH SCHEDULE—continued

"APPENDIX A—continued

| • EABNINGS | | | TAX TO BE | DEDUCTED | AT CODE | | | *EADUINCS | | | TAX TO BE | DEDUCTED | AT CODE | | |
|------------|----------|--------------------|-----------------|----------------|------------------|----------------|-----------------|------------------|---------------------------------|-----------|-----------|----------|----------|----------|------------------|
| CONTINUOS | ۷ | 8 | v | ٥ | 3 | Ľ | υ | | × | 8 | ပ | ٥ | u | Ľ | 9 |
| 4 | \$ | - | \$ | -0 | s | \$ | s | \$ | \$ | \$ | \$ | | | | \$ |
| 301-00 | 84 - 00 | 67-19 | 74.88 | 82.57 | 00.48 | 00 78 | 54.00 | 351-00 | 100.50 | 93.69 | 100-50 | | | | 100.50 |
| 303.00 | 34.66 | 68.25 | 75.94 | 83.63 | 84.66 | 34.66 | 84.66 | 353.00 | 101.16 | 94.75 | 101.16 | - | - | | 101.16 |
| 304.00 | 85.32 | 68.78 69.31 | 74-47 | 84.16 84.69 | 84.99 | 84.99 85.32 | 84.99 | 355.00 | 101.49 | 95.28 | 101.49 | 101.62 | 101.49 | 101.49 | 101.49 |
| 101 00 | | | ; | | | | | | | | | | | | |
| 307.00 | 85.98 | 70.37 | 78.06 | 85.75 | 85.98 | 35.98 | 66.58 | 357.00 | 102.48 | | | | | 102.43 | 102.43 |
| 308.00 | 86.31 | 70.90 | 78.59 | 86.28 | 86.31 | 86-31 | 86.31 | 356.00 | 102.81 | | • | - | | 102.81 | 102.81 |
| 309-00 | 86.97 | 71.96 | 79.65 | 86-64 86-97 | 86.64 | 86.97 | 86.97 | 360-20 | 103.14 | 98.46 | 103-14 | 103.47 | 103-14 | 103.47 | 103-14 |
| | | | | | | | | | | | | | | | |
| 311.00 | 87.30 | 72.49 | 80.13 | 87.30 | 87.30 | 87.30 | 87.30 | 361.00 | 103.80 | | 103.80 | 103.80 | 103.80 | 103.80 | 103.80 |
| 313.00 | 87.96 | 73.55 | | 87.96 | 87.96 | 87.96 | 87.96 | 363.00 | 104.46 | 100-05 | 104.46 | | | 104.46 | |
| 314.00 | 88.29 | 74.08 | | 58.29 | 88.29 | 88.29 | 88.29 | 364.00 | 104.79 | - | 104.79 | - | - | 104.79 | - |
| 315.00 | 86.62 | 74.61 | | 88.62 | 38.62 | 58 .62 | 88.62 | 365.00 | 105.12 | | 105.12 | - | - | 105.12 | - |
| 316.00 | 88.95 | 75.14 | 82.83 | 88.95 | 38.95 | 88.95 | 88.95 | 366.00 | 105.45 | | 105.45 | | - | 105.45 | 105.45 |
| 317.00 | 89.28 | 75-67 | 83.36 | 89.28 89.28 | 89.28 | 89.28 | 89.28 | 367.00 | 105.78 | 102.17 | 105.78 | 105.78 | 105.73 | 105.78 | 105.78 |
| 318-00 | 10.45 | 02.01 | 83.89 | 10.95 | 19.95 | 59.61 60.04 | 89.61 | 368.00 | 106-11 | | 106.11 | | | 106.11 | 106.11 |
| 320.00 | 90.27 | 77.26 | 84.95 | 22.09 | 90.27 | 90.27 | 90.27 | 370.00 | 106.77 | | 106.77 | | | 106.77 | 106.77 |
| 321-00 | 90.60 | 77.79 | 85.48 | 00.60 | 00.60 | 00.60 | 00-00 | 00-173 | 107.10 | 104.20 | 107.10 | | 107.10 | 107.101 | 107.10 |
| 322.00 | 10.93 | 78.32 | 86.01 | 50.93 | 90.93 | 90.93 | 90.93 | 372.00 | 107.43 | 104.82 | 107.43 | 107.43 | 107.43 | 107.43 | 107.43 |
| 324.00 | 91.59 | 79.33 | 86.54 | 91.26 | 91.26 | 91.26 | 91.26 | 373.00 | 107.76 | 105.35 | 107.76 | | 107.76 | 107.76 | 107.76 |
| 325.00 | 91.92 | 10.01 | 87.60 | 91.92 | 91.92 | 91.92 | 91.92 | 375.00 | 108.42 | 106.41 | 108.42 | - | 108.42 | 108.42 | 106.42 |
| 326.00 | 92.25 | 80.44 | 88.13 | 92.25 | 92.25 | 92.25 | 92.25 | 376-00 | 108.75 | 106-94 | 108. | 108.75 | 108.75 | 108.75 | 104.75 |
| 327.00 | 92.58 | 30.97 | 55.66 | 92.58 | 92.58 | 92.58 | 92.58 | 377.00 | 109.03 | 107.47 | 109. | 109.03 | 109.03 | 109.08 | 109.08 |
| 329.00 | 93.24 | 82.03 | 89.72 | 93.24 | 93.24 | 93.24 | 93.24 | 379.000 | 109.74 | 105.53 | | 109.74 | 109.74 | 109.74 | 109.74 |
| 330-00 | 93.57 | 82.56 | 90.25 | 93.57 | 93.57 | 93.57 | 93.57 | 380.00 | 110.07 | 109-06 | 110. | 110-07 | 110.07 | 110.07 | 110.07 |
| 331.00 | 93.90 | 83.09 | 90.78 | 93.90 | 93.90 | 93.90 | 93.90 | 381.00 | 110.40 | 109.59 | 110.40 | 110.40 | 110.40 | 110.40 | 110.40 |
| 332.00 | 94.23 | 84.15 | 91.31 | 94.23 | 94.23 | 94.23 | 94.23 | 382-00 | 110.73 | 110.12 | 110.73 | 110.73 | 110.73 | 110.73 | 110.73 |
| 334.00 | 94.89 | 84.68 | 92.37 | 94.89 | 94.89 | 94.89 | 68.16 | 384.00 | 111.39 | 111-18 | 111.39 | 111-39 | 111.39 | 111.39 | 111.39 |
| | 37.61 | 17.00 | 04.34 | 77°CA | 77.04 | 22°CA | 77.64 | 262-00 | 2 | | 27.111 | 7.7-111 | 7/"LU | 2/*/11 | 77-111 |
| 336.00 | 95.55 | 85.74 | 93.43 | 95.55 | 95.55 | 95.55 | 95.55 | 386.00 | 112.05 | 112.05 | 112.05 | 112.05 | 112.05 | 112.05 | 112-05 |
| 338.00 | 96.21 | 66.80 | 64 46 | 96.21 | 96.21 | 96.21 | 96.21 | 388.00 | 112.71 | 112.71 | 112.71 | 112.71 | 112.71 | 112.71 | 112.71 |
| 340.00 | 96.87 | 87.86 | 95.59 | 96.87 | 96.87 | 96.87 | 96.87 | 390.00 | 113.37 | 113.37 | 113.37 | 113.37 | 115.04 | 113.37 | 113.37 |
| 341.00 | 97.20 | 88.39 | 96.03 | 97.20 | 97.20 | 97.20 | 97.23 | 391.30 | 113.70 | 113.70 | 113.70 | 113.70 | 113.70 | 113.70 | 113.79 |
| 342-00 | 97.53 | 88.92 | 96.61 | 97.53 | 97.53 | 97.53 | 97.53 | 392.00 | 114.03 | 114.03 | 114.03 | 114.03 | 114.03 | 114.03 | 114-03 |
| 344.00 | 98.19 | 89.98 | 97.67 | 98.19 | 98.19 | 91.30 | 98.19 | 194.00 | 114-50 | 114.50 | 114.50 | 114.50 | 114.30 | 114.50 | 114.55 |
| 345.00 | 98.52 | 90.51 | 98.20 | 98.52 | 98.52 | 98.52 | 95.52 | 395.00 | 115.02 | 115.02 | 115.02 | 115.02 | 115.02 | 115.02 | 115-02 |
| 346.00 | 98.85 | 91.04 | 98.73 | 98.85 | 95.85 | 98.85 | 98.85 | 396.00 | 115.35 | 115.35 | 115.35 | 115-35 | 115.35 | 115.35 | 115.35 |
| 348.00 | 99.51 | 92.10 | 99.51 | 99.51 | 99.51 | 99.51 | 99.51 | 398.00 | 116.01 | 116.01 | 116.01 | 116.01 | 116.01 | 116.01 | 116.01 |
| 349-00 | 100.17 | 92.63 | 59.84 100.17 | 99.84 | 99 84 100 17 | 99.84 | 99.84 | 399.00 400.00 | 116.34 | 116.34 | 116.34 | 116.34 | 116.34 | 116.34 | 116-34 116-67 |
| | | | 2 | 1. | - | 1 | |]; | . |], | | | |]: |] |
| NOLE-IN | in calcu | calculating weekly | reekly e | arnings | earmings, ignore | cents i | cents in excess | ss and m | and include value of allowances | ulue of 2 | ullowan | ces-e.g. | g. board | d and le | and lodging. |
| | | | | | | | | | | | | | , | |) |

Sig 7

FOURTH SCHEDULE—continued

| | <u> </u> | | 0 | 2.5 | | | 5 | := | 4 1 | | 8.5 | | <u> </u> | | | = : | 12 | 9 | 5 | 22 | 53 | 22 | 8 | 52 | 5 | 50 | 2 | 2 | 2 F | 24 | 5 | ;; | 36 | - | 2: | 2 | 29 | 20 | 1 | 35 | יר | ъċ |
|------------|----------|----|--------|--------|--------|--------|--------|--------|--------|--------|------------------|--------|----------|--------|--------|------------------|--------|--------|--------|--------|--------|--------|--------|---------|----------|--------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|--------------|
| | σ | | ÷ , | | 134.49 | - | 135.15 | | ** * | • | | . – | 137.79 | | | 139.11 | | • | - | | 141.42 | | - | 142.41 | | - | • | ** * | 145.11 | | | 146.40 | - | - | | 149.16 | - | | | 151.42 | ŀ | and lodging. |
| | u. | | - 1 | | 134.49 | - | 135-15 | 135.81 | 136-14 | | 136-80 | 137.46 | 137.79 | 118.45 | 138.78 | 139.11 | 139.77 | | - | | 141.42 | | | 142-41 | | | | | 14.5.11 | 145-56 | 146-01 | 146.91 | 147.36 | | | 149.16 | | | | 151.42 | 17 | |
| D AT CODE | ш | \$ | 133.50 | 91.411 | 134.49 | - | 135.15 | 55 | 136 | | 8 2 2 2 | 6 | 137.79 | 1 | Ē | 139.11 | 10 | 140-10 | 140.43 | 140-76 | 141.42 | | | 142.41 | | | | 144.20 | | 145-56 | | 146.91 | 147.36 | | | 149.16 | | | | 151.42 | 1 | g. board |
| DEDUCTED | ٥ | | 7: | 2 # | 134.49 | | 135.15 | | | | | | 137.79 | | - | 139.11 | - | 140 | 140 | 140 | | | | 142.41 | | | | 144.20 | | 145.56 | 1.6 | 146.91 | 147 | - | | 149.16 | - | | | 151.42 | | Ices – e. |
| TAX TO BE | J | \$ | 133.50 | 134.16 | 134.49 | 30.401 | 135.15 | 135.81 | 136-14 | | | | 137.79 | • | - | 139.11 | | | | | 141.42 | | | 142.41 | | | | 144.20 | | 145.56 | 146.01 | 146.91 | 147.36 | - | | 149.16 | - | | | | | allowances |
| | 8 | | | | 134-49 | • | 135.15 | | ** | | | | 137.79 | | - | 139.11 | - | - | 140.43 | | | | | 142.541 | | | | 144.20 | | 145 | ** | | 147 | - | | 149.16 | | | | | | 5 |
| | A | \$ | 133.50 | 134.16 | 134.49 | | 135.15 | 135.81 | 136-14 | | 137.13 | 137.46 | 138.12 | 138.45 | 138.78 | 139.11 | 139.77 | 140.10 | 140-43 | 140-70 | 141.42 | 141.75 | 142.08 | 142-61 | 143.07 | 143.40 | 143.75 | 144-20 | 14.5.11 | 145.56 | 10-911 | 146.91 | 147.36 | | | 149-16 | | 150.07 | 150.97 | 151-42 | include v | Cluur v |
| *FAPNINGS | | \$ | 451.00 | 153.00 | 154.00 | | 454.00 | 458.00 | 459-00 | | 461-00 | 463.00 | 464.00 | 466-00 | +67.00 | 468-00 468-00 | 470.00 | 471.00 | 472.00 | 10-574 | 475-00 | 476.00 | 477-00 | 479-00 | 480-00 | 481.00 | 482.00 | 483-00 | 485.00 | 486.00 | 487-00 | 489.00 | 00-069 | 491.00 | 492.00 | 00 767 | 00.044 | 496-00 | 498.00 | 500.00 | pue | |
| | 9 | \$ | 117.00 | 117.66 | 117.99 | | 118.65 | 119.31 | 119-64 | | 120.63 | 120.96 | 121.62 | 121.95 | 122.28 | 122.61 | 123.27 | 123.60 | 123.93 | 124.59 | 124.92 | 125.25 | 125.58 | 126.24 | 126.57 | 126. | 127. | 127.86 | 128 | 128.55 | 128.88 | 129.54 | 129.87 | - | | 131.19 | | | | 132.04 | in excess | 111 LALL |
| | L L | \$ | 117.00 | 117.66 | 117.99 | | 118.65 | 119.31 | 119.64 | | 120.63 | 120.96 | 121.62 | 121.95 | 122.28 | 122.61 | 123.27 | 123.60 | 123.93 | 124.59 | 124.92 | 125.25 | 125.58 | 126.24 | 126.57 | 126.90 | 127.23 | 127.89 | 128.22 | 128.55 | 128.85 | 129.54 | 129.87 | - | | 131.19 | | | | 132-84 |] and | COTTON |
| D AT CODE | ш | ŝ | | 117 | 117.99 | | 118.65 | 119.31 | 119.64 | | | - | 121.62 | 121. | 122. | 122.61 | 123. | 123. | 123.93 | 124- | 124 | 125. | 125. | 126.24 | 126. | 126. | 121 | 127.89 | 128 | 126. | 128. | 129.54 | 129. | - | | 131.19 | - | | | 132-84 | s jonore | 51141 6 |
| E DEDUCTED | ٥ | | | _ | 117.99 | | 118.65 | 119. | 119. | | | - | 121.62 | 121. | 122- | 122.61 | 123. | 123. | 123.93 | 124 | 124 | 125. | 125. | 126.24 | 126. | - | | 127-39 | - | - | | 129-54 | | - | | 131-19 | - | | | 132.84 | earnings | Carterio |
| TAX TO BE | | * | £ : | 11 | 117.99 | | 118.65 | 119. | : : | • | | - 1 | 121.62 | 121. | 122. | 122.61 | 123 | 123. | 123.93 | 124 | 124. | 125. | 125 | 126.24 | 126. | - | | 127.89 | | 128. | 128. | 129-54 | 129. | | | 131.19 | - | | | 132.84 | weekly | |
| | | | == | = | 117.99 | | 118.65 | Ξ | == | | | - ' | 121.62 | | | 122.61 | | | 123.93 | | | | | 126.24 | <u> </u> | - | - • | 127.89 | - | 128. | 128. | 129 .54 | 129. | - 1 | | 131.19 | - | | | 132.84 | calculating v | 0 |
| | ۷ | \$ | 117.00 | 117.66 | 117.99 | | 118.93 | 119.31 | 119-61 | 120 10 | 120.63 | 120.96 | 121.62 | 121.95 | 122.28 | 122.61 | 123.27 | 123.60 | 123.93 | 124.59 | 124.92 | 125.25 | 125.58 | 126.24 | 126.57 | 126.90 | 127.23 | 127.89 | 126.22 | | | 129.54 | | 130.20 | 130.66 | 131.19 | 20.10 | 131.85 | 132.51 | 132-84 | -In calc | |
| EARNINGS | | \$ | 101-00 | 403.00 | 404-00 | | 404-00 | 408.00 | 409-00 | 00 117 | 412.00 | 413.00 | 415.00 | 416.00 | 417.00 | 419-00 | 420-00 | 421-00 | 422.00 | 424.00 | 425.00 | 426.00 | 427.00 | 429.00 | 430.00 | 431.00 | 432.00 | 434.00 | 435.00 | 436.00 | 437-00 | 439-00 | 00-044 | 441-00 | 143.00 | 00-111 | | 447-00 | 448.00 | 150.00 | NOTE | 1 |

FOURTH SCHEDULE—continued

| — | - | | | | | | - | | | - | | | | ~ | | | | | ~ ~ | | | | | | | | | | ~ | ~ ~ | | 1 |
|-------------|------------|------------------------------|-----------|--------------|-------------|--------------------------------|-------------|-------------|--------------|--------|----------------|--------------|----------------|----------|--------------|----------------|----------------|------------|----------------|--------------------------------|--------------------------|---------------|--------------------------------|---------------|------------------|------------|------------|--------------------|-------------|-------------------|------------------|--------------------|
| | | \$ // | Ē | 2.0 | | 78.03 | 5 | | 82 | - | | 82.54 | | | | 24 | | 0 | 37.62 88.18 | 7.1 | | ě | | | ~ ~ | | 5.4 | 96.03 | | 2 | 98.84 | lodging |
| | 0 | 17.8 | 11 | 176 | 17 | 178 | 178 | 179 | 180 | | 181 | 182 | 183 | 183 | 181 | 185.2 | 186 | 187 | 137 | 188 | 189 | 193 | 191 | 192 | 193.7 | 194 | 194 | 196 | 197 | 197 | 199 | မြို |
| | | | | | | 10 00 | ~ | - | 1 00 10 | | | | | | | | | | | | | | | _ | | | | | | ~ . | *0 | <u> </u> |
| | | \$ 76-87 | i, | 2 | | 178-03 | • | ñ | 80.28 | - | | 82.55 | | | ň, | 85.24 85.70 | | ŏ | 87.62 38.18 | 2 | 89.86 | 5 | 5 | - | 93.23 | - 63 | | 96.59 | Ť | ~ ~ | 98.84 | and |
| | - | *** | 22 | 176 | 22 | 178 | 178 | <u>^ ^ </u> | 508 | 5 | 181 | 280 | 282 | 183 | 25 | 185 | 185 | | 138 | 881 | | 20 | 5 | 192 | 56 | 194 | 261 | 196 | 197 | 197 | 86 | |
| _ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | | | 2 |
| ğ | | 6. | 5 | 176.22 | | 178.03 | | ñ., | 23 | Ξ. | | | | | iř. | 24 | - | ä | 87.62 88.13 | | 86 | 0 | | | .79 | | | 96.59 | | r N | 98.84 | board |
| ¥ | ш | \$174 | 22 | 126 | 22 | 178 | 178 | 22 | 0.0 | | 181 | 281 | 38 | 591 | 18 | 185 | 986 | 22 | 133 | 188 | 68 | 200 | 5 | 102 | 193 | 191 | 5 <u>6</u> | 196 | 197 | - 8 - 6 - 6 | 861 | · . |
| | | | | | | | | _ | | | | | | | | | | | | | | | | | | | | | | | | فة |
| DEDUCTED | | \$ 174.87 | 5 | 5 S | ÷s | 178.03 | 5 | ñ | 0.28 | Ť. | | 82.54 | | | | 5.24 | - | | 87.62 88.13 | | 39.86 | 0 | 5 | | 3.79 | 2 | | 6-03 | Ť | ~ ~ | 99.84 | ĬĬ |
| I₫. | Δ | *** | 22 | 176 | 22 | 178 | 178 | 2 2 | 130 | 191 | 5 | 28 | 261 | 183 | 8.1 | 185 | 186 | 2.6 | 187 | 88 | 6.0 | 20 | - 61 | 22 | 561 | 194 | 200 | 196 | 197 | 197 | 861 | Ċ. |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | allowances |
| P | | \$ 74.87 | 5 | 2.9 | | 78.03 | | 2 | 80.28 | Ť. | | 82.54 | | | 1 | 85.24 | | ŏ | 87.62 88.18 | | 89.86 | | | | 93.23 | 5 | 5 - | 196.59 | ÷ | ~ ~ | 98.84 | N N |
| | ပ | *** | 22 | 22 | 22 | 178 | 178 | 2 2 | 808 | 181 | | | 183 | 183 | 281 | 185 | 186 | 26 | 187 | 88188 | | | 5 | 22 | 56 | 194 | 26 | 196 | 197 | 198 | 198 | <u>6</u> |
| TAX | Ц | | - | | | | - | | | | | | | - | • • | | | | | | | | | | | | | | | | | <u>ه</u> |
| ľ | | \$ 174.87 | | 22 | | 78.03 | 5 | 5.5 | 80.28 | - | | 82.54 | | | | 85.24 | ÷; | 87.06 | 9 F - | 7.0 | 89.86 00.42 | 6 | 5 | 6 | 93.23 93.79 | 5 | | 96.03 96.59 | -16 | 22. | 98-84 | of |
| | 8 | \$ | 22 | 176 | 22 | 178 | 178 | 179 | 081 | - | 50 | | 193 | 183 | 18, | 185 | 186 | 181 | 188 | 881 | 6 | | 5 | 192 | 561 | 3 | 56 | 196 | 97 | 261 | 861 | ne |
| | Ш | | | | | | - ' | | | | | | | | | | | | | | | | | - | | | | | | | | value |
| 1 | | 19. | 12 | 22 | 582 | 78.48 | 5 | - | 80.23 | Ê | 30 | 82.54 | | | 12 | 22 | | 87.06 | 2 F | 25 | 89.86 | | ÷. | | 93.23 | 5 | 55 | 96.59 | -16 | 28 | 98-84 | |
| | < | *2: | č iž | 76 | 22 | 78 | 48 | 2 2 | | 8 | 5 | | 2 8 | 80 0 | 4 -4 0 00 | 85. | 8.6 | 6 | 20 | 80.6 | 80 | \$ | 5 | 101 | 00 | | * 6 | 88 | 6 | 6 6 | 800 | pn |
| | | | | | | | - | | | - | | | | - • | | | | | | | | - | | | | | | | - | | | l Cl |
| š | ŝ | 88 | 38 | 88 | 88 | 88 | 00 | 88 | 888 | 18 | 30 | 388 | 20 | 80 | 38 | 88 | 88 | 388 | 88 | 88 | 88 | 38 | 88 | 38 | 88 | 88 | 38 | 88 | 8 | 88 | 88 | and include |
| | | \$ | | | | 558.00 | | - ~ | 563.00 | 5 | | 568. | | = | Nr. | 575.0 | | 578. | 2 | = 2 | 583. | | | | 589.00 590.00 | - | 2 | 595.00 | | | 599.00 600.00 | ğ |
| E A DAILAGO | Z | | | 55 | 55 | 50 | š | 2 2 | | ŝ | 23 | | 25 | 5 | 22 | 55 | 5 | 5 | ~ ~ | 2.2 | | ~ | ~ | | 22 | 5 | 55 | ñ. ñ | 5 | 55 | \$6 | |
| H | | ~~ | - ~ | ~ ~ | 90 M | 60 m | 20 | | | 4 | 6 4 | | * 0 | 40 | | • • | 0. | | ~0 | 50 | 5 | | | | ÷- | | | | ~ | ~ ~ | 2 2 | excess |
| | 0 | \$ 52.32 | | | 50 | \$5.48 \$5.93 | 2 | 20 | 57.73 | | 2 | 29.99 | | <u> </u> | - ~ | 62.69 63.15 | | 64.50 | | | 2.5 | | | 5 | | | 2 | 71.71 | | 25 | 73.97 | X |
| | اٽ | | 22 | 55 | 55 | 55 | ž : | ž : | 122 | Ĩ, | | | 5 × 5 | 10 | <u> </u> | 2.2 | - | - | | 16 | 166 | - | 16 | 59 | | - 21 | | 22 | 11 | | 17 | Ŀ. |
| | \vdash | NF | - 14 | ⁿ | • m | 10 M | e C) | n « | | | <u>0</u> 4 | | * 0 | | × 4 | <u>o 10</u> | 0. | | ^ 0 | 50 | in c | | | | •- | | | | ~ | - ~ | 2.2 | |
| | ш | \$ 52.32 | 1 | | | 55.48 | | \$. • | 7.73 | | | 29.99 | | 21 | 2.2 | 3.15 | 3.6 | 64.50 | | 5.8 | 6.75 | | 8.1 | 0.01 | | | 1.2 | 71.71 | 5.6 | | 173.97 | cents |
| | - | | 22 | 5 2 | | 2 2 | ÷ 1 | | 157 | 2 | | 1 | 0.0 | 161. | 22 | 162 | 16 | | 0.0 | 16 | 166 | 10 | 94 | | 9° 1 | 21 | | | 2 | | 112 | U D |
| 8 | Н | 10 | - ~ | n n | 10 m | ه ب | «q (| n e | | 4 | <u>0</u> 4 | | 10 | | | <u>o</u> 0 | 94 | 0. | <u>, 0</u> | 50 | in c | -0 | | | <u>e –</u> | | | | NI | 2 ~~ | P N | ignore |
| ΒÖ | u. | 4 | 2 | 3.67 4.13 | 50 | 155.48 155.93 | 5. | | 7.73 8.18 | | | | | | 22 | 2.69 3.15 | 9 ° C | 64.50 | | 5.8 | 6.75 | 7.6 | | 0 | 40 | | | 171.21 | \$°? | 3.5 | 3.97 | Ĕ |
| F | [| \$ 152, | 2 | 5 5 | 51 | ÷÷ | ÷ : | 156 | 22 | 5 | : | 5 | 2 | 101 | | 162 163 | 91 | 2 | 6 6 | 10 | 166 | 2 | 16 | 59 | 0 | 23 | | | 1 | 22 | 11 | <u>سر</u> . ا |
| | | ~ | - ~ - | N M | 60 M | 00 m | -0 | n e | | | 0.4 | | | - | | <u></u> | 0. | | <u>~ 0</u> | na | 500 | 1.40 | - 1 | | • - | | - 10 | | NI | 5 24 | <u>~ ~</u> | carnings, |
| 5 | | | | 25 | | 55.48 | | 9 ° 8 | 1.73 | | 0.0 | | | | 22 | 162.69 | 3.6 | | | 5.8 | 66.75 | 7.6 | | 169-01 | *** | | | 71.27 | 2.6 | C | 173.97 | Bi- |
| DEDUCTED | ٩ | \$ 152.32 | 1 | <u> </u> | 55 | | ÷. | | 157 | ÷. | ÷; | | | 2 | | 16 | 16 | | 0.0 | 16 | - | 9 | 16 | 2 | 0.0 | 21 | 1 | | -1 | | 17 | an |
| 5 | \vdash | | | | 80 M | 70 m | - | m 60 | | | 0.4 | 0.4 | * 0 | 40 | | <u>.</u> | 0. | 0. | 0 0 | νo | n c | -0 | | | • - | -0- | - 0 | | | | | |
| 2 | J | | - 2 | | | 55.43 | 5.3 | 5 A | 57.73 | | 2.4 | 59.99 | | 21 | 12 | 62.69 | | 164.50 | | 8.5 | 66.75 | | | 10 | | | ~ | 71.27 | ÷ | 22 | 5.4 | E |
| TAX T | ا ۲ | \$ 152.32 | 12 | 22 | <u> </u> | ÷: | 5 | | 55 | 15 | 15 | 123 | 10 | 1 | 2 | 16 | 16 | - | • • | 16 | | 9 | 16 | 69 | 0 | 12 | | 11 | 2 | 11 | 173.97 | weekly |
| I 🗲 I | 1 1 | | | | | | • | - | | 4 | 6 4 | | * * | 40 | h ver | • • | | | | | 50 | - 0 | - 4 | | • + | | | | | | | |
| 1-1 | | ~ | - ~ | N M | - ee m | ິ | | | | | | | | | | ÷ • | | 2 | × 4 | - | .75 | | .11 | 101 | | | | | | - | * • | ല് |
| | | 2.32 | - 55 | .13 | | 5.43 | n | | | | 2. | | 17 | 21 | | | | | | | | • | | | | | ~~ | | | | | |
| | 8 | \$ 152-32 | 153.22 | 153.67 | 155.03 | 155.43 | 156.3 | 156.3 | 157.73 | 158.6 | 159.0 | 159.9 | 160.4 | 161.1 | 162.24 | 162 | 163. | | 165 | 165. | 166 | 167 | 168. | 169. | 169 | 170.3 | 171.2 | 171-7 | 172 | 173.52 | 173. | atir |
| | 8 | | | | ~~ | * * | | | | · • | 159. | | 160. | | | | 163. | | 165. | 165 | 166 | 167 | 168 | 169 | 169 | 170 | 22 | 171 | | | | culatir |
| - | _ | | | | ~~ | * * | | | | · • | 159. | | 160. | | | <u></u> | 163. | | 165. | 55 165 30 166 | 75 166 | 56 167 | 168 | 169 | 169 | 170 | 22 | 171 | | | | alculatir |
| F | A B | \$ \$ \$ \$ 152.32 152.32 | | | ~~ | 155.48 155.43 155.93 155.93 | | | 157 73 157 7 | · • | 159. | 159.99 159.9 | 160. | | | | 163. | 164.50 164 | 165. | 55 165 30 166 | 166 | 56 167 | 168 | 169.01 169. | 169 | 170 | 22 | 172.17 171.7 | | | | n calculating |
| | × | \$ 152.32 | 153.22 | 153.67 | 155.03 1 | 155.43 1 | 156.38 | 156.83 | 157.73 | 158.64 | 159.09 159. | 159.99 159. | 160.89 160. | | | <u></u> | 163. | | 165. | 165.65 165 | 166.75 166 167.20 167 | 167.66 167 | 168.11 168 148.54 148 | 169.01 169 | 169.91 169 | 170-36 170 | 171.26 171 | 171 71 171 171 172 | 172.62 | 173.52 | 174-42 | -In calculatir |
| | × | 00 152-32 1 00 152-32 | 00 153.22 | 00 153.67 1 | 00 154.58 1 | 00 155.43 1 | 00 156.38 1 | 00 156.83 1 | 00 157 73 1 | 158.64 | 00 159.09 159. | | 00 160.89 160. | 161.34 | 00 162.24 | 00 162.69 1 | 00 163.60 163. | 164.50 164 | 00 165.40 165 | 00 165.65 165 00 166.30 166 | 00 166.75 166 | 00 167.66 167 | 00 168.11 168 00 168.54 168 | 00 169.01 169 | 00 169.91 169 | 170-36 170 | 171.26 171 | 171 71 171 171 172 | 00 172.62 1 | 00 173.52 1 | 00 173.97 1 | - 1 |
| | × | 00 152-32 1 00 152-32 | 00 153.22 | 00 153.67 1 | 00 154.58 1 | 00 155.43 1 | 00 156.38 1 | 00 156.83 1 | 00 157 73 1 | 158.64 | 00 159.09 159. | | 00 160.89 160. | 161.34 | 00 162.24 | 00 162.69 1 | 00 163.60 163. | 164.50 164 | 00 165.40 165 | 00 165.65 165 00 166.30 166 | 00 166.75 166 | 00 167.66 167 | 00 168.11 168 00 168.54 168 | 00 169.01 169 | 00 169.91 169 | 170-36 170 | 171.26 171 | 171 71 171 171 172 | 00 172.62 1 | 00 173.52 1 | 00 173.97 1 | - 1 |
| | × | \$ 152.32 | 00 153.22 | 00 153.67 1 | 00 154.58 1 | 155.43 1 | 00 156.38 1 | 00 156.83 1 | 157.73 | 158.64 | 00 159.09 159. | 159.99 159. | 00 160.89 160. | 161.34 | 00 162.24 | 162.69 1 | 00 163.60 163. | 164.50 164 | 00 165.40 165 | 00 165.65 165 00 166.30 166 | 166.75 166 167.20 167 | 00 167.66 167 | 00 168.11 168 00 168.54 168 | 169.01 169 | 00 169.91 169 | 170-36 170 | 171.26 171 | 171 | 00 172.62 1 | 00 173.52 1 | 174-42 | NOTE—In calculatir |

FOURTH SCHEDULE—continued

| Γ | 0 | 1 0101 | 29-13 | 30.82 31.38 31.94 32.50 | 33.62 34.18 35.74 35.30 35.86 | 36.43 36.99 37.55 38.67 38.67 | 50.23 59.79 40.35 40.35 | 42.04 43.60 43.72 43.72 | 44 - 84 45 - 43 45 - 43 45 - 52 45 - 52 47 - 08 | 247.65 248.21 248.77 248.77 249.33 249.89 | 250.45 251.01 251.57 252.43 252.49 | 53.26 55.38 54.96 |
|------------|-----------|----------------------------|----------------------------|---|--|--|--|--|--|---|--|---|
| | | \$ 228.01 2 228.57 2 | ~ ~ ~ | 230.82 231.38 231.94 232.50 233.06 233.00 | ~~~~~ | 236.43 2 236.99 2 237.55 2 238.67 2 238.67 2 | 239.23 239.79 240.35 240.51 241.47 241.47 | 242.04 2 242.60 2 243.16 2 243.72 2 245.23 2 | 244.84 245.40 245.96 245.96 245.52 245.52 245.52 247.03 | 247.65 248.21 248.77 248.77 249.33 249.89 2249.89 | 250.45 251.01 251.57 251.57 252.13 252.13 252.69 252.69 | 00000 |
| COPF | | 1 | | N 8 4 0 9 | | | | | | 0 MO | | ~~~~ |
| <u>ا</u> | ۳ | 1 228.01 7 228.57 | | 2331- 2331- 2331- 2332- 2322- 222- 222- 2222- 2222- 2222- 2222- 2222- 2222- 2222- 22 | | 3 236.43 9 236.43 5 237.55 1 238.11 7 238.67 | 3 239.23 9 239.23 5 240.35 1 240.91 7 241.47 | 4 242.04 3 242.04 6 243.16 243.16 243.72 244.23 | 6 245.40 245.40 245.96 245.96 245.96 247.03 247.03 | 65 247 248 33 249 89 249 | 5 250.45 7 251.01 7 251.57 3 252.13 9 252.69 | 6 253,26 2 253,82 2 254,38 2 254,385,38 2 254,385,385,385,385,385,385,385,385,385,385 |
| E DEDUCTED | ٥ | \$ 228-01 228-57 | | 230.82 231.38 231.94 232.50 | | 236.43 236.99 2375.99 2375.55 238.11 | 239-23 239-79 240-35 240-91 241-47 | 242.04 242.60 243.16 243.72 243.72 | 245.84 245.96 245.96 245.95 245.95 245.95 | 2448 2448 2448 2448 2448 2448 2448 2448 | 250.45 251.01 251.57 252.13 252.13 | 253.26 253.82 254.95 254.94 |
| TAX TO BE | ပ | \$ 228.01 226.57 | | 230.82 231.94 231.94 232.50 | | 236.43 236.99 237.55 238.11 | 239.23 239.79 240.35 240.91 241.47 | 242.04 242.04 243.16 243.72 244.28 | 245.96 245.96 245.96 245.95 245.52 245.52 245.52 245.52 | 247.65 248.21 248.77 248.77 249.33 249.89 | 250.45 251.01 251.57 251.57 252.13 252.69 | 253.26 253.82 254.98 254.94 |
| | 80 | \$ 228.01 228.57 | 229.69 | 230.82 231.38 231.94 231.94 232.50 | 233.62 234.18 234.74 235.30 235.30 | 236.43 236.99 237.55 238.11 | 239.23 239.79 240.35 240.91 241.47 | 242.06 242.06 243.16 243.72 243.72 244.23 | 244-84 245-40 245-96 245-96 245-96 245-96 245-96 | 248.21 248.21 248.77 248.77 249.33 249.33 | 250.45 251.01 251.57 252.13 252.13 | 253.26 253.82 254.38 254.94 |
| | 4 | \$ 228-01 228-57 | 229.15 | 230.82 231.38 231.94 231.94 232.50 | 233.62 234.18 234.74 235.74 235.86 | 236.43 236.99 237.55 238.11 | 239.23 239.79 240.35 240.91 241.47 | 242.04 242.60 243.16 243.72 243.72 | 244.84 245.40 245.96 246.52 246.52 245.98 | 247.65 248.21 249.33 249.39 | 250.45 251.01 251.57 251.57 252.13 252.13 | 253.26 253.82 254.38 254.94 |
| | -EAKNINGS | \$ 651.00 652.00 | 655.00 655.00 | 656.00 657.00 658.00 659.00 | 661.00 662.00 663.00 664.00 | 666.00 667.00 668.00 669.00 670.00 | 671.08 672.00 673.00 674.00 674.00 | 676.00 677.00 678.00 679.00 680.00 | 681.00 692.00 683.00 684.00 684.00 | 686.00 687.00 688.00 689.00 689.00 | 691.00 692.00 693.00 694.00 | 696.00 697.00 698.00 698.00 |
| | 9 | \$ 199.96 200.52 | 201.08 | 202.77 203.33 203.89 204.45 204.45 | | 208.33 203.94 209.50 210.06 210.62 | 211.19 211.74 212.30 212.86 212.86 213.42 | 213.99 214.55 215.11 215.67 215.67 | 210.79 217.35 217.91 218.47 219.03 | 219.60 220.16 220.72 221.29 221.29 | 222.40 222.96 223.52 224.08 224.64 | 225.21 225.77 226.33 226.89 226.89 |
| | Ľ | \$ 199.96 200.52 | 201-08 | 202.77 203.33 203.89 204.45 204.45 | | 208.33 208.34 209.50 210.06 210.06 | 211.18 211.74 212.30 212.86 213.42 | 213.99 214.55 215.11 215.67 215.67 | 216.79 217.35 217.91 218.47 219.03 | 219.60 220.16 220.72 221.28 221.28 | 222.40 222.96 223.52 224.08 224.64 | 225.21 225.77 226.33 226.89 226.89 |
| AT CODE | | \$ 199.96 200.52 | 201-08 | 202.77 203.33 203.49 204.45 204.45 | 205.57 206.13 206.69 207.25 207.81 | 208.33 208.33 209.50 210.06 210.62 | 211.18 211.74 212.30 212.86 212.86 213.42 | 213.99 214.55 215.11 215.67 215.67 | 216.79 217.35 217.91 218.47 219.03 | 219.60 220.16 220.72 221.29 221.84 | 222.40 222.96 223.52 224.08 224.64 | 225.21 225.77 226.33 226.89 226.89 |
| DEDUCTED | ٥ | \$ 199.96 200.52 | 201.03 | 202.77 203.33 203.89 204.45 204.45 | 205.57 206.13 206.69 206.69 207.31 | 208.38 203.94 209.50 210.06 210.62 | 211-18 211-74 212-30 212-86 212-86 | 213.99 214.55 215.11 215.67 215.67 | 216.79 217.35 217.91 219.03 | 219.60 220.16 221.72 221.28 | 222.40 222.96 223.52 224.08 224.08 | 225.21 225.77 226.33 226.39 226.39 |
| TAX TO BE | υ | \$ 199.96 200.52 | 201.05 | 202.77 203.33 203.89 204.45 205.01 | 205.57 206.13 206.69 207.25 | 208.33 208.33 209.50 210.06 210.62 | 211-19 211-74 212-30 212-86 213-42 | 213.99 214.55 215.67 215.67 215.23 | 216.79 217.35 217.91 218.47 219.03 | 219-60 220-16 221-72 221-29 | 222.40 222.96 223.52 224.08 | 225.21 225.77 226.33 226.89 |
| | 8 | \$ 199.96 200.52 | 201-03 | 202.77 203.33 203.89 204.45 204.45 | 205.57 206.13 206.69 205.69 | 208.38 208.94 209.50 210.62 | 211-18 211-74 212-86 212-86 213-42 | 213.99 214.55 215.11 215.67 215.23 | 216.79 217.35 217.91 218.47 219.03 | 219.60 220.16 220.72 221.28 221.84 | 222 40 222 96 223 52 224 08 224 64 | 225.21 225.77 226.33 226.89 226.89 |
| | 4 | \$ 199.96 200.52 | 201.08 | 202.77 203.33 203.89 204.45 205.01 | 205.57 206.13 206.69 207.25 | 208.38 208.94 209.50 210.06 210.62 | 211.18 211.74 212.80 212.86 213.42 | 213.99 214.55 215.11 215.67 215.67 216.23 | 216.79 217.35 217.91 218.47 219.03 | 219.60 220.16 221.28 221.28 221.84 | 222.40 222.96 223.52 224.08 224.68 | 225.21 225.77 226.33 226.89 226.89 |
| | EAKNINGS | \$ 601.00 602.00 | 00°-00 90°-00 908-00 | 606.00 607.00 608.00 609.00 610.00 | 611.00 612.00 613.00 614.00 615.00 | 616.00 617.00 613.00 619.00 620.00 | 621.00 622.00 623.00 624.00 625.00 | 626.00 627.00 628.00 629.00 630.00 | 631.00 632.00 633.00 634.00 635.00 | 636.00 637.00 638.00 639.00 640.00 | 641.00 642.00 643.00 645.00 | 646.00 647.00 648.00 648.00 649.00 |

FOURTH SCHEDULE—continued

"APPENDIX A—continued

| Π | | | 55 | 5 | 52 | 5 | 2.5 | 2 | <u>.</u> | 51 | | 6.4 | <u>.</u> | 50 | | £ 5 | 5.5 | 5 | <u>.</u> | | 25 | 0.0 | | | 20 | 5 | :: | 5 | 2 | 55 | .2 | 22 | 51 | 200 | 2.2 | 1 |
|-----------|---------|-----|--------|--------|------------------|--------|--------|--------|----------|--------|---------|--------|------------|--------|--------|------------------|------------|--------|----------|--------|--------|------------------|----------|--------|------------------|---------|--------|--------|--------|------------------|--------|--------|--------|--------|--------|---|
| | 9 | | 286.01 | | | | | 291.29 | | | | 294.53 | | 295 | 262 | 297 | | | 301.19 | | | 304 49 | | | 501-75 507-75 | | 309.11 | | | 312.41 | | | | 117.03 | | |
| | F | ŝ | 286-01 | 287.33 | 288.65 | 289.31 | 289-97 | 291.29 | ch-143 | 292.61 | 293.93 | 254.59 | C3+C 43 | 295.91 | 297.23 | 297.89. | 299.87 | 300.53 | 301.19 | 302.51 | 303.17 | 304.49 | | 306.47 | 307.79 | 336.45 | 309.11 | 311.09 | 311.75 | 312.41 | 313.73 | 315.05 | 315.71 | 17.03 | 318.35 | |
| AT CODE | E | * | 286-01 | 287.33 | 287.99 288.65 | 289.31 | 290.63 | 291.29 | cv.1v2 | 292.61 | 293.93 | 294.59 | c) • c / c | 295.91 | 297.23 | 298.55 | 299.87 | 300.53 | 301.85 | 302.51 | 303.17 | 305.15 | | 306.47 | 307.79 | 308.451 | 309.11 | 311.09 | 311.75 | 312.41 | 313.73 | 315.05 | 315.71 | 317.03 | 313.35 | |
| DEDUCTED | ٥ | \$ | 286.01 | 287.33 | 288.65 | 289.31 | 269-97 | 291.29 | ch.142 | 292.61 | 293.93 | 294.59 | () • (1) | 295.91 | 297.23 | 298.55 | 299.87 | 300.53 | 301-19 | 302.51 | 303.17 | 304.49 | 105 04 | 306.47 | 307.79 | 305.45 | 309.11 | 310.43 | 311.75 | 312.41 | 313.73 | 315.05 | 315-71 | 317.03 | 313.35 | |
| TAX TO BE | c | s | 286.01 | 287.33 | 288.65 | 289.31 | 289.97 | 291.29 | CA-142 | 292.61 | 293.93 | 294.59 | 234713 | 295.91 | 297.23 | 297.89 | 299.87 | 300.53 | 301.19 | 302.51 | 303.17 | 304.49 | 10 01 | 206.47 | 307.79 | 308.45 | 309.77 | 310.43 | 311.75 | 312.41 | 313.73 | 315.05 | 315.71 | 317.03 | 318.35 | - |
| - | 8 | \$ | 286.01 | 287.33 | 288.65 | 289.31 | 289.97 | 291.29 | 54.143 | 292.61 | 293.93 | 294.59 | c)•c23 | 295.91 | 297.23 | 297.89 | 299.87 | 300.53 | 301.85 | 302.51 | 303.17 | 305.15 | 10 01 | 306.47 | 307.79 | 308.45 | 309.11 | 310.43 | 311.75 | 312.41 | 313.73 | 315.05 | 315-71 | 317.03 | 318.35 | |
| | ۷ | 43 | 286.01 | 287.33 | 288.65 | 289.31 | 289.97 | 291.29 | cv.1v2 | 292.61 | 293.93 | 294.59 | C3.073 | 295.91 | 297.23 | 297.89 | 299.87 | 300.53 | 301.85 | 302.51 | 303.17 | 304.49 | 14 201 | 306.47 | 307.79 | 306.45 | 309.11 | 311.09 | 311.75 | 312.41 | 313.73 | 315.05 | 315.71 | 317.03 | 318.35 | - |
| FADNINGS | | \$ | 751.00 | 753.00 | 755.00 | 756.00 | 753.00 | 759.00 | 10.001 | 761.00 | 763.00 | 764.00 | 00.00 | 766.00 | 768.00 | 769.00 | 772.00 | 773.00 | 775.00 | 776.00 | 00-272 | 780.00 | 781.00 | 782.00 | 734.00 | 785.00 | 787.00 | 789.00 | 290.00 | 707.00 | 793.00 | 795.00 | 795.00 | 795.00 | 800.00 | |
| | 9 | \$ | 256.06 | 257.18 | 258.30 | 258.37 | 259.43 | 260.55 | 11.102 | 261.67 | 262.202 | 263.35 | | 264.48 | 265.60 | 266.72 | 267.84 | 268.40 | 269.52 | 270.09 | 270.65 | 271.77 272.53 | 272.40 | 12 | 274.79 | 275.45 | 276.11 | 278.09 | 278.75 | 279.41 | 280.73 | 282.05 | 282.71 | 284.03 | 285.35 | |
| | F | \$ | 256.06 | 257.18 | 257.74 | 258.87 | 259.43 | 260.55 | 11.102 | 261.67 | 262.292 | 263.35 | 14.000 | 264.43 | 265.60 | 266.15 | 267.34 | 268.40 | 269.52 | 270.09 | 270.65 | 271.77 272.33 | 22. 20 | 273.47 | 274.79 | 64.672 | 276.11 | 273.09 | 278.75 | 279.41 | 280.73 | 282.35 | 282.71 | 284.03 | 285.35 | |
| AT CODE | E | | 256.06 | | | | | 260.55 | | 261.67 | 262.292 | 263.35 | | | | 266.16 266.72 | 267.34 | 268.40 | 269.52 | 270.09 | 271.21 | 271.77 272.33 | | | 274.79 | | 276.11 | | | 279.41 | | | 282.71 | 234.03 | 285.35 | . |
| DEDUCTED | ٥ | \$ | 256-06 | 257.15 | 258.30 | | | 200.55 | | 261.67 | • | 263.35 | | | | 266.16 | 267.84 | 268. | 200 | 270.09 | 271.21 | 271.77 272.33 | 272.80 | 273.47 | 274.79 | | 276.11 | | | 279.41 280.07 | 280.73 | 282.05 | 282.71 | 284-03 | 265.35 | |
| TAX TO BE | ပ | \$ | 256.06 | 257.13 | 258.30 | 258.87 | 259.43 | 260.55 | 11.102 | 261.67 | 262.292 | 263.35 | 14.003 | 264.48 | 265.60 | 266.72 | 267.84 | 268.40 | 269.52 | 270.09 | 271.21 | 271.77 272.33 | 373 80 | 273.47 | 274.79 | C4-C/7 | 276.11 | 278.09 | 278.75 | 279.41 | 260.73 | 282.05 | ~ ~ | 284-03 | | |
| | 8 | | 256.06 | | | | | 260.55 | | | | 263.35 | | | | 266.16 | | | 269-52 | 270.09 | 271.21 | 271.77 272.33 | 04 . 676 | 273.47 | 274.79 | | 276.11 | | | 279.41 | | | | 284.03 | | - |
| | × | \$ | 256.06 | 257.15 | 258.30 | 258.87 | 259.43 | 260.55 | 11.102 | 261-67 | 262.292 | 263.35 | 14.003 | 264.48 | 265.60 | 266.16 | 267.84 | 268.40 | 269.52 | 270.09 | 270.65 | 271.77 272.33 | 272 84 | 273.47 | 274.79 | C**C/7 | 276.11 | 278.09 | 278.75 | 279.41 | 280.73 | 282.05 | 282.71 | 284.03 | 285.35 | - |
| CADNINCS | COMINNO | \$7 | 701.00 | 703-00 | 705.00 | 706.00 | 707 00 | 00.001 | 00.01 | 711.00 | 113.00 | 714.00 | 20.00 | 716.00 | 718.00 | 720.00 | 722.00 | 723.00 | 725.00 | 726.00 | 728.00 | 730.00 | 11.00 | 732.00 | 224.00 | 00.00 | 736.00 | 739.00 | 240-00 | 741.00 | 743.00 | 745.00 | 746.00 | 748.00 | 750.00 | |

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