



INTERNAL REVENUE COMMISSION

EFFECTIVE: 1 January 2023

Release date: 23rd December 2023



INTERNAL REVENUE COMMISSION COLLECTION OF SALARY OR WAGES TAX

RATES OF FORTNIGHTLY SALARY OR WAGES TAX DEDUCTIONS

Tables A, B and C show the Salary or Wages Tax to be deducted by the employers from the total salary or wages paid to their employees on a fortnightly basis from 1 January 2023.

The government has increased the Tax-free threshold from K17,500 to K20,000. From 1 January 2023 onwards, the Tables in Annexure 1 shall apply.

WHO IS LIABLE TO PAY FORTNIGHTLY SALARY OR WAGES TAX? Any person who earns or derives salary or wage income in Papua New Guinea is liable to pay Tax on that income at the fortnightly rates declared by the Act. The rates of deductions for fortnightly Salary or Wages Tax are set out in Tables A, B and C. These Tables, however, do not apply to salary or wages received in the form of certain lump sum payments upon termination of employment.

An employer must calculate the tax deductible from each employee's salary or wages using the appropriate table.

WHAT MUST AN EMPLOYEE DO? Each employee must lodge, in duplicate, a Salary or Wages Tax Declaration with their Principal Employer. A new Declaration must be lodged within 14 days if the circumstances change.

Note: An employee may only lodge one current Salary or Wages Tax Declaration. It is an offence for an employee to lodge one or more Declarations with other employers while his/her first Declaration is current. Maximum Penalty: K 10,000 or six months' imprisonment.

WHAT MUST AN EMPLOYER DO? Briefly, an Employer must:

1. Send the original of the employees' Salary or Wages Tax Declaration to the Commissioner General of Internal Revenue. The employer must keep the duplicate for seven (7) years.
2. EVERY FORTNIGHT, calculate the total salary or wages to be paid to each employee, which includes all salary, wages, benefits and allowances (see notes below). Salary or Wages Tax is then calculated and deducted from each employee's total earnings. The Tax deducted is per the tables at the back of this schedule.

Note: An employer who fails to make a deduction is liable, in addition to any penalty which may be imposed, to pay the un-deducted amount to the Commissioner General. Penalties for failing to deduct may be a fine of not less than K 500 and not more than K 5,000.

3. EVERY MONTH, calculate the total amount of Tax deducted from each employee's salary or wages for the month and pay this amount to the Commissioner General no later than

the seventh day of the following month. The payment must be accompanied by a statement showing the following:

- total number of employees;
- the total amount of wages paid; and
- the total amount of salary or wages tax deductions made.

Note: An employer who fails to remit the amount of Tax deducted is subject to a penalty of 20% of the amount not paid plus an additional 20% per annum, calculated daily from the date the amount became payable. In addition, the employer may be liable to a fine of not less than K 500 and not more than K 5,000 or a term of imprisonment not exceeding six (6) months.

4. EVERY YEAR - no later than 14 January, issue to each employee a statement of earnings setting out the total amount of salary or wages earned by, and Tax deducted on behalf of, that employee for the year,

5. AND - no later than 14 February, return the Commissioner General the taxation copy of all used and all copies of unused and cancelled statements of earnings together with a statement reconciling the total amounts of Salary or Wages Tax deducted with the total remitted for that year.

Note: An employer who fails to either issue or return the statements of earnings by the required dates may be liable for a fine of not less than K 500 and not more than K 5,000.

6. Comply with the other obligations set out in "Salary or Wages Tax Circulars", issued to group employers from time to time and available from the Internal Revenue Commission website.

WHAT IS SALARY OR WAGES INCOME? Salary or wages concerning any person, as defined by the Act, includes: -

a) salary, wages, commission, bonus, remuneration of any kind or allowances (whether at piece work rates or otherwise) in respect of or concerning the employment of that person as an employee, or

b) any remuneration, by way of fees or otherwise, for professional services or services as an advisor, consultant or manager (whether at piece work rates or otherwise) where such remuneration is paid wholly or substantially for personal services rendered by that person in Papua New Guinea,

and without limiting the generality of the foregoing, includes any payments made-

c) under a contract that is wholly or substantially for the labour of the person to - whom the payments are made; or

d) by a company, by way of remuneration to a director of that company; or e) by way of superannuation, pension or retiring allowances; or

f) by way of commission to an insurance or time-payment canvasser or collector.

Employers should note that the above definition of salary or wages is intended to include almost any remuneration, reward or payment made to an employee, in whatever form, subject to specific exemptions. (see item on "specific exemptions")

ASSESSABLE BENEFITS ALLOWANCES

Allowances and benefits are considered part of an employee's remuneration in that instead of the employee paying for the items they are provided in cash or kind by the employer.

In such a way, some employees and employers see this money as different from the Salary or Wages usually paid. However, from the definition of Salary or Wages, we can see that such allowances and benefits are taxed in full as part of the employee's Salary or Wage.

BENEFITS PROVIDED: The following details situations where the employer provides a benefit to the employee. It differs from where the employee is provided with an allowance to pay for the item. (Discussion of taxing allowances follows after benefits).

The Commissioner General prescribes rates on certain benefits being:-

a. accommodation, being use of premises or quarters **b.** motor vehicle provided by the employer **c.** provision of messing type meals.

ACCOMMODATION PROVIDED			
TYPE OF HOUSING	AREA 1	AREA 2	AREA 3
Very High Cost House or Flat	2,500	1,500	NIL
Up Market Cost House or Flat	1,500	1,000	NIL
HIGH COST House or flat	700	500	NIL
MEDIUM COST House or flat	400	300	NIL
LOW COST House or flat	160	150	NIL
MESS OR BARRACK STYLE BASIC ACC.	60	50	NIL
GOVERNMENT MESS OR BARACK STYLE	7	7	NIL
EMPLOYEES INVOLVED IN AN APPROVED CITIZEN EMPLOYEE FIRST TIME HOME BUYER SCHEME	NIL	NIL	NIL

NOTES IN RELATION TO THE ABOVE:

1 . **Employees provided with accommodation outside of Papua New Guinea** by their employer are subject to Tax based on the actual cost of the accommodation to the employer.

1. **Low cost housing** is any unit of accommodation which would fetch K400,000 or less if sold on open market, and in any other case for which the market rental is K1,000 per week or less.
2. **Medium cost housing** is any unit of accommodation which would fetch between K400,000 and K800,000 if sold on the open market, and in any other case for which the market rental is between K1,000 per week and less than K3,000 per week.
3. **High cost housing** is any unit of accommodation which would fetch more than K800,000 if sold on the open market, and in any other case for which the market rental is K 3,000 per week but less than K 5,000 per week.
4. **Up-Market cost housing** is any unit of accommodation which would fetch between K1,500,000 and K 3,000,000 if sold on the open market, and in any other case for which the market rental is between K 5,000 and K 7,000 per week.
5. **Very High cost housing** is any unit of accommodation which would fetch more than K3,000,000 if sold on the open market, and in any other case for which the market rental is K 7,000 per week or more.

6. The areas mentioned to in the above table refer to the area located in or within a 15 Kilometre radius of the boundaries of any of the following towns.

AREA 1: Alotau, Goroka, Kimbe, Kokopo, Lae, Madang, Mount Hagen and Port Moresby.

AREA 2: Arawa, Buka, Bulolo, Daru, Kainantu, Kavieng, Kerema, Kiunga, , Kundiawa, Lihir, Lorengau, Mendi, Popondetta, Porgera, Rabaul, Tabubil, Vaimo, Wabag, Wau and Wewak.

AREA 3: Any place within Papua New Guinea not included in Areas 1 and 2.

HOUSING ALLOWANCE PAID IN LIEU OF ACCOMMODATION: Where an employer pays an employee an allowance in lieu of providing accommodation, the allowance as paid is assessable in full. This allowance and the prescribed value of that accommodation is to be included in the fortnightly salary or wages of the employee and taxed accordingly, unless a variation has been obtained from the Commissioner General.

Where a variation is obtained, the employee is taxed on the prescribed value of the accommodation and the excess of the allowance that exceeds the actual cost of the accommodation.

Citizen employees, who are in receipt of housing allowances and are engaged in an "Approved Citizen Employee First Time Home Buyer Scheme", are not taxed on the allowance nor are they required to lodge a Housing Allowance Variation form.

Employees may obtain variation on housing allowances by lodging a Housing Allowance Variation form with the Internal Revenue Commission.

MOTOR VEHICLE PROVIDED BY EMPLOYER: Where the vehicle is provided by the employer and the employee has unrestricted use of the vehicle the following amount is to be included in the Salary or Wage of the employee;

a/.Car supplied with fuel **K 125** per fortnight b/. Car supplied without fuel **K 95** per fortnight

Where the vehicle is provided by the employer and the employee has restricted use, such value as determined by the Commissioner General, shall be included in the Salary or Wages of the employee. If no determination is made then the values shown above apply.

NOTE: Restricted usage for Income Tax purposes means that the motor vehicle is solely used by the employee during business hours for business purposes only and is garaged at the place of work not being near the place of residence of the employee.

MEALS: Where the employee is provided with "messing" type meals the sum of **K 30** is added to the employee's salary or wage. In all other cases where meals are provided the actual cost to the employer is included in the calculation of the employee's salary or wage.

BENEFIT PAID OVERSEAS: The cost to the employer of any benefits paid to employees while outside Papua New Guinea is assessable in full to the employee. The total actual cost is added to the employee's Salary or Wages and taxed accordingly.

BENEFITS AND ALLOWANCES FOR WHICH EMPLOYERS ARE DENIED TAX DEDUCTIONS: Employers are denied a tax deduction for all entertainment expenses and for payments which benefit employees in respect of public utilities, domestic services, security services and club membership fees.

These benefits to which deductibility will no longer apply are considered non-taxable in the hands of the employee when paid by the employer directly to the party providing the services to the employee.

Where the employer pays the employee any cash allowance to cover any of these non-deductible expenses the total allowance will be taxable in full to the employee.

Employers are cautioned that the payment of these non-deductible expenses must not exceed the actual expenditure incurred by the employee at commercial rates.

The main allowances affected are;

Domestic Servants: Deductions denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance. No variation allowed.

Electricity: Deduction denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance. Variation may be allowed if work-related.

Security: Deduction denied by legislation to the employer. Fully taxed in the hands of the employee when paid as a cash allowance and non-taxable when paid on behalf of the employee by the employer. No variation allowed. **It must be work-related.**

Housing: Where the employer provides, prescribed rates as listed will apply. They are fully taxed in the hands of the employee when paid as a cash allowance. The variation is allowed upon application to the IRC.

Motor Vehicle: Allowance is fully taxable. The employee may claim a rebate of business-related expenses by lodgement of an annual Individual Income Tax return.

Telephone: Essentially a private expense however, a variation will be considered to the extent that work expenses are verified.

Entertaining: Deduction specifically denied by legislation. No variation will be given. The full amount to be included in the Salary or Wage of the employee. Non-taxable in the hands of the employee if carried out on behalf of the employer and paid as reimbursement on the production of receipts.

OTHER ALLOWANCES: All other allowances are part of an employee's salary or wage as defined in the Income Tax Act. Accordingly, all allowances, whether paid or reimbursed directly or indirectly by the employer to or on behalf of an employee, must be included in the calculation of the employee's Salary or Wages. The only exception is where the Commissioner General has approved a variation of Salary or Wages Tax in writing under Section 299E of the Income Tax Act.

Employers are reminded that all allowances, where a variation may be given, **are taxable in full until a determination is received.** Employers **SHOULD NOT** reduce the taxable value of an allowance in anticipation of the receipt of a favourable determination.

VARIATIONS AND DETERMINATIONS As described above, the allowances paid may be frequently expended for work-related purposes, and that is why the employer will pay such an allowance. Under Income Tax Law, a rebate is allowed in the return lodged by the taxpayer for all work-related expenses that are not of a private and domestic nature or specifically denied by legislation.

So that an employee is not out of pocket until the end of the year when a tax return is processed, the Act allows for a variation in the Tax to be deducted from a person's fortnightly Salary or Wage to take into account the expected rebate.

This variation is under Section 299E of the Income Tax Act and is obtained by the employee/employer writing to the Policy and Advice Division, Internal Revenue Commission and requesting a variation to take into account expected expenditure. The details to be provided are the basis of evidence supporting the claim that the expenditure has been incurred

and is work-related. The IRC expects that something better than a “guesstimate” is given, and bland claims with no supporting evidence will not be accepted for a variation.

SPECIFIC EXEMPTIONS: The Act provides for certain other payments of salary or wages to be exempt from Tax. These are:

LUMP SUM PAYMENTS

Certain payments of salary or wages paid in a lump sum to an employee who has retired or been terminated from employment are to be taxed at the rate declared by Section 1 of the Income Tax (Salary or Wages Tax (Rates) Act, 1979. This rate is 2% of the lump sum **provided that the payment is:**

SUPERANNUATION: The 2% taxation rate applies to distributions, being prescribed sums, from **Authorised Superannuation Funds** where the payment was:

- a. accrued prior to 1 January 1993, **or**
- b. in respect of contributions made on behalf of the employee, for not less than 15 years, **or**
- c. in respect of contributions made on behalf of the employee for not less than seven years, where the employee is more than **50** years of age, **or**
- d. in respect of contributions made on behalf of the employee for not less than seven years, where the employee is subject to enforced early retirement, **or**
- e. made as a result of the death or permanent disability of the employee.
- f. In any other case, the Authorised Superannuation payments should be taxed with reference to the following table:

Years of Contributions	Less than 5 years	Not less than 5 years and not greater than 9 years	Not less than 9 years and not greater than 15 years
Rate of Tax	Marginal Rate of Tax	The lesser of 15% or the Marginal Rate of Tax	The lesser of 8% or the Marginal Rate of Tax

LONG SERVICE LEAVE: The 2% taxation rate applies to payments where the Long Service leave;

- a. accrued prior to 1 January 1993, **or**
- b. accrued at a rate not exceeding 6 months for 15 years of service, **and**
- c. has completed a minimum of 15 years service with the employer or associated person of that employer, **and**
- d. the payment is part of a termination payment.
- g. In any other case the Long Service Leave payments should be taxed with reference to the following table:

Years of continuous service	Less than 5 years	Not less than 5 years and not greater than 9 years	Not less than 9 years and not greater than 15 years
Rate of Tax	Marginal Rate of Tax	The lesser of 15% or the Marginal Rate of Tax	The lesser of 8% or the Marginal Rate of Tax

BALANCE: The balance remaining of the lump sum payment on termination is taxed over a period of 26 fortnights.

LUMP SUM BACK PAYMENT: The taxation law in relation to back payments operates on the basic principle that the Tax to be charged is the amount of Tax that would have been levied if the payment had been made during the fortnight the services were performed. This is done by taking the Tax charged on the increased income and deducting the Tax that was originally charged. In line with the principle explained above, the tax rate applicable for that fortnight is used for the calculation of the Tax on the new income. There is a limiting factor in that;

- a. Where there is no change in the tax rates in the period that the back payment relates, the maximum period for the calculation is 26 fortnights.
- b. Where there is a change in the tax rates in the period that the back payment relates, the maximum period is extended from 26 fortnights to six years.

Gratuities are now considered to be fully taxable (Effective as from the 1st January 1993)

LIABILITY OF NON-RESIDENTS

A non-resident of Papua New Guinea means a person who arrives in Papua New Guinea with the intention of staying for less than 183 days during a twelve month period.

Non-resident employees are liable to pay PNG Salary or Wages Tax on all salary or wages received, including any remuneration, reward or payment, in whatever form, in strict accordance with the definitions of salary or wages income described above.

This includes employees who receive salary or wages paid by a foreign contractor, in respect of employment in PNG.

In addition, a person (which includes a company) carrying on a business in PNG who has entered into a contract with a non-resident.

For the purposes of calculating a non-residents liability for Salary or Wages Tax please refer to column 2 of this schedule.

HOW TO CALCULATE FORTNIGHTLY SALARY OR WAGES THAT INCLUDE ASSESSABLE BENEFITS, ALLOWANCES AND OTHER PAYMENTS.

An employer is responsible for the calculation, deduction and remittance of Salary or Wages Tax. The Tax is calculated on the total assessable salary or wages for a fortnight.

For an employer to comply with their obligations in this regard, the total amount of salary or wages must include all assessable benefits, allowances and other payments received, earned or derived for that fortnight.

EXAMPLE: An employee earns a salary of K 1,500 per fortnight. In addition, the employee is provided with a car with fuel, a house rented for K 900 per week in Port Moresby, and received a reimbursement of K 150 for entertaining business clients on the employers' behalf. He also received a telephone allowance of K 15 per fortnight and had yearly subscription for health insurance paid of K520 (K20.00 per fortnight).

During the fortnight, the employee worked six (6) hours overtime at K 11.00 per hour and received a commission of K 45 for sales made. He has lodged a declaration claiming 3 Dependents.

The calculation of the employee's taxable salary is as follows;

Salary		1,500
Overtime 6 hours x 11.00	66	
Commission	45	111
PLUS		
Assessable Benefits at prescribed rates		
Car	125	
Housing	160	285
PLUS		
Other Assessable Benefits and Allowances		
Medical Insurance	20	
Telephone	15	35

Total Taxable Salary or Wages **K 1,931**

Tax Calculated as follows (using table "C"):

Tax on K 1,269.00	K 185.77
Tax on 662.00 (x .35)	K231.70
Tax on K 1,931.00	K 417.47

Less Rebate for three (3) dependants K40.38

Net Tax payable on the income of K 1,931.00 **K 377.09**

NOTE 1: ASSESSABLE BENEFITS AT PRESCRIBED RATES: These rates are subject to change and are notified to Group Employers by the Commissioner General at the time of change.

NOTE 2: OTHER ASSESSABLE BENEFITS AND ALLOWANCES: The actual amount paid is to be included in the calculation of taxable Salary or Wages. If the amount applies to more than one fortnight the assessable amount is calculated by apportioning the amount over the fortnights involved, and recalculating the Tax to be deducted and remitted for those periods.

NOTE 3: BENEFITS OR ALLOWANCES WHICH MAY BE SUBJECT TO VARIATION: Some assessable benefits may be subject to a variation of deductions, upon application to the Commissioner General. Employers cannot anticipate such a variation, and must deduct Tax on the full amount of a benefit or allowance until notification, in writing is received from the Commissioner General.

HOW TO CALCULATE SALARY OR WAGES TAX FOR PERIODS OTHER THAN A FORTNIGHT.

A. EXAMPLE OF LUMP SUM PAID ON TERMINATION.

Employee A. has resigned from ABC Pty Ltd on 30 December 2019 after twenty (24) years of service with the company. He is paid a standard fortnightly wage of K 800.00; has two (2) dependants and does not receive any allowances. He is paid the following termination payment:

1	Accrued recreational leave	(3 fortnights)	K 2,400.00
2.	Accrued Long Service Leave	(21 fortnights)	K16,800.00
3.	Ex Gratia payment		K 8,000.00
4.	Payment in lieu of notice (6 fortnights)		K 4,800.00

Items 1, 3 and 5 do not attract any concessional rate of Tax and must be taxed at the employees marginal tax rate i.e. spread over the previous 26 fortnights and Tax calculated.

Item 2 complies with the criteria for concessional Tax under Section 46B of the Act" and so is taxed at 2%.

Calculations as follows:

Items 1, 3 and 4 added together	= K 15,200.00
spread over 26 fortnights, ie., K 15,200.00 / 26	= K 584.61
Add to normal fortnightly pay (K800.00 + K 584.61)	= K 1,384.61

1. Difference between tax on K800 (K 0.00) and tax on K1,384.61 (K 197.31) (2 dependants) = K 197.31 per fortnight

Therefore Tax on the K 15,200.00 would be:

26 x K 197.31	= K 5,129.95
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Summary of Tax payable.

Tax at marginal rate	= K 5,129.95
Tax at concessional rate (2% x K16,800.00)	= K 336.00
TOTAL TAX PAYABLE	= K 5,465.95

1. IN EXCESS OF A FORTNIGHT

The Salary or Wage is calculated as the full number of fortnight's Tax and the pro rata part of the fortnight remaining for the period.

EXAMPLE: An employee is paid K 2, 000 for the month of January. He has lodged a Declaration claiming no dependants.

January has 31 Days (ie 2 Fortnights and 3/14 of a fortnight)

Salary earned during each fortnight K 2,000/31 x 14	= K 903.22
Fortnightly Tax (no Dependants)	= K 37.89

Total Tax for the month:

- first fortnight	= K 37.89
- second fortnight	= K 37.89
- 3/14 fortnight	= K 8.12
Total Tax to be deducted	= <u>K 83.90</u>

2.LESS THAN A FORTNIGHT**a. WEEKLY**

The (2) two weekly amounts in each fortnight are added together

EXAMPLE: An employee receives K 280.00 per week and has lodged a declaration claiming one (1) dependant.

Fortnightly salary or wages K 280.00 x 2	= K 560.00
Tax on Fortnightly salary of K 560.00 (one Dependant)	= K 0.00
Tax Per Week K 0.00 / 2	= K 0.00

b. OTHER THAN WEEKLY**i. CONTINUOUS EMPLOYMENT**

The fortnightly equivalent of salary or wages is calculated. Salary is based on 14 days per fortnight, and the Tax is then apportioned to the days actually worked.

EXAMPLE: An employee receives K 2500.00 for eight (8) days work. **He has not lodged a declaration.**

Fortnightly salary or wages = K 2500 / 8 x 14	= K 4,375
Tax on Fortnightly salary of K 437.50 (No declaration Lodged)	= K 1,837.50
Tax on eight days work for K 250.00 = K 1837.50 / 14 x 8	= <u>K 1,050</u>

ii. COMMENCEMENT OR CESSATION OF EMPLOYMENT

The fortnight equivalent of salary or wages based on 11 days per fortnight, and the Tax is then apportioned on the actual number of days worked.

EXAMPLE: An employee commences employment and earns K 224 for 7 days worked up to the end of the fortnight. He has lodged a declaration claiming two (2) dependants.

Fortnightly salary or wages K 224 / 7 x 11	= K 352.00
Tax on Fortnightly salary of K 352 (2 Dependants)	= K 0.00
Tax on seven days work for K 224 = K 0.00 / 11 x 7	= K 0.00

iii. PAYMENT IN ARREARS

Where Salary or Wages are paid in arrears, eg overtime, back payment of wage increases, increases, bonuses etc Tax is to be recalculated for the period involved. The maximum period for calculations on all payments is 26 fortnights except where the back pay covers a period where there has been a change in tax rates, in that case the period is restricted to 6 years.

EXAMPLE: An employee receives K 82 for overtime in respect of the three (3) previous fortnights. He normally receives K 850.00 per fortnight and has lodged a declaration showing no dependants.

Step 1: The payment is broken up into the amount applicable to each fortnight. For this example, these are:

- a. K 22 - First Fortnight
- b. K 40 - Second Fortnight
- c. K 20 - Third Fortnight

Step 2: Add the overtime to the total Salary or wages earned by the employee for the previous fortnights.

a. First fortnight	K 850 + K 22	K 872
b. Second fortnight	K 850 + K 40	K 890
c. Third fortnight	K 850 + K 20	K 870

Step 3: Calculate the Tax applicable to the new gross salary at the no dependant rate.

	New Gross Salary	New Tax	Old Tax	Tax to be Deducted
1st f/nght	K 872	28.52	21.92	K 6.60
2nd f/nght	K 890	33.92	21.92	K 12.00
3rd f/nght	K 870	27.92	21.92	K 6.00
Total				K 24.60

NOTE 1. Overtime earned in the current pay period is to be added to an employee's normal pay and taxed accordingly.

NOTE 2. Where back payment, such as a bonus is received not representing any specific period of time, the amount is to be apportioned over the number of fortnights during which the service was performed, but not exceeding a period of 26 fortnights preceding the date on which the payment was received. In nearly all cases a period of time will be specified and this condition will not apply.

IV. PAYMENTS IN ADVANCE

Where payments are made in advance the basic principal is to tax the employee as if the payment had been made in the normal time and manner.

EXAMPLE: A employee receives K 2,000.00, representing five weeks' leave pay in advance. He has lodged a declaration claiming three (3) Dependants.

5 weeks = 2.5 Fortnights

Salary per fortnight = K 2,000 / 2.5 = K 800.00

Tax on K 800 (3 Dependants) = K 5.37

Tax on 5 weeks = K 5.37 (first fortnight)

= K 5.37(second fortnight)

+ 2.39 ((5/10 x (5.37))

Total tax to be deducted = **K 13.13**

V. DAY LABOURERS AND PIECE WORKERS

In the case of plantation workers and similar occupations, special circumstances apply and employers should request a direction from the Commissioner General.

ADDITIONAL ADVICE: Employers who are in doubt regarding the law concerning the calculation of salary or wages tax are requested to seek advice from the Senior Manager, Source Tax Products Owner, Policy and Advice Division, Internal Revenue Commission, P. 0. Box 777 Port Moresby or telephone 322 6546/7307. Group employers or persons seeking further information please the IRC website www.irc.gov.pg

Authorised by:

Sam Koim
Commissioner General
Internal Revenue Commission

Table A applicable from 1 January 2023 to 31 December 2023

Where an employee's Salary or Wages is less than or equal to K769 per fortnight

COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4
SALARY PER FORTNIGHT IN 2023		NON RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE DECLARATION IS LODGED
EXCEEDING	NOT EXCEEDING			
0	1	0.30	0.42	0.00
1	3	0.90	1.26	0.00
3	5	1.50	2.10	0.00
5	7	2.10	2.94	0.00
7	9	2.70	3.78	0.00
9	11	3.30	4.62	0.00
11	13	3.90	5.46	0.00
13	15	4.50	6.30	0.00
15	17	5.10	7.14	0.00
17	19	5.70	7.98	0.00
19	21	6.30	8.82	0.00
21	23	6.90	9.66	0.00
23	25	7.50	10.50	0.00
25	27	8.10	11.34	0.00
27	29	8.70	12.18	0.00
29	31	9.30	13.02	0.00
31	33	9.90	13.86	0.00
33	35	10.50	14.70	0.00
35	37	11.10	15.54	0.00
37	39	11.70	16.38	0.00
39	41	12.30	17.22	0.00
41	43	12.90	18.06	0.00
43	45	13.50	18.90	0.00
45	47	14.10	19.74	0.00
47	49	14.70	20.58	0.00
49	51	15.30	21.42	0.00
51	53	15.90	22.26	0.00
53	55	16.50	23.10	0.00
55	57	17.10	23.94	0.00
57	59	17.70	24.78	0.00
59	61	18.30	25.62	0.00
61	63	18.90	26.46	0.00
63	65	19.50	27.30	0.00
65	67	20.10	28.14	0.00
67	69	20.70	28.98	0.00
69	71	21.30	29.82	0.00
71	73	21.90	30.66	0.00
73	75	22.50	31.50	0.00

75	77	23.10	32.34	0.00
77	79	23.70	33.18	0.00
79	81	24.30	34.02	0.00
81	83	24.90	34.86	0.00
83	85	25.50	35.70	0.00
85	87	26.10	36.54	0.00
87	89	26.70	37.38	0.00
89	91	27.30	38.22	0.00
91	93	27.90	39.06	0.00
93	95	28.50	39.90	0.00
95	97	29.10	40.74	0.00
97	99	29.70	41.58	0.00
99	101	30.30	42.42	0.00
101	103	30.90	43.26	0.00
103	105	31.50	44.10	0.00
105	107	32.10	44.94	0.00
107	109	32.70	45.78	0.00
109	111	33.30	46.62	0.00
111	113	33.90	47.46	0.00
113	115	34.50	48.30	0.00
115	117	35.10	49.14	0.00
117	119	35.70	49.98	0.00
119	121	36.30	50.82	0.00
121	123	36.90	51.66	0.00
123	125	37.50	52.50	0.00
125	127	38.10	53.34	0.00
127	129	38.70	54.18	0.00
129	131	39.30	55.02	0.00
131	133	39.90	55.86	0.00
133	135	40.50	56.70	0.00
135	137	41.10	57.54	0.00
137	139	41.70	58.38	0.00
139	141	42.30	59.22	0.00
141	143	42.90	60.06	0.00
143	145	43.50	60.90	0.00
145	147	44.10	61.74	0.00
147	149	44.70	62.58	0.00
149	151	45.30	63.42	0.00
151	153	45.90	64.26	0.00
153	155	46.50	65.10	0.00
155	157	47.10	65.94	0.00
157	159	47.70	66.78	0.00
159	161	48.30	67.62	0.00
161	163	48.90	68.46	0.00
163	165	49.50	69.30	0.00
165	167	50.10	70.14	0.00

167	169	50.70	70.98	0.00
169	171	51.30	71.82	0.00
171	173	51.90	72.66	0.00
173	175	52.50	73.50	0.00
175	177	53.10	74.34	0.00
177	179	53.70	75.18	0.00
179	181	54.30	76.02	0.00
181	183	54.90	76.86	0.00
183	185	55.50	77.70	0.00
185	187	56.10	78.54	0.00
187	189	56.70	79.38	0.00
189	191	57.30	80.22	0.00
191	193	57.90	81.06	0.00
193	195	58.50	81.90	0.00
195	197	59.10	82.74	0.00
197	199	59.70	83.58	0.00
199	201	60.30	84.42	0.00
201	203	60.90	85.26	0.00
203	205	61.50	86.10	0.00
205	207	62.10	86.94	0.00
207	209	62.70	87.78	0.00
209	211	63.30	88.62	0.00
211	213	63.90	89.46	0.00
213	215	64.50	90.30	0.00
215	217	65.10	91.14	0.00
217	219	65.70	91.98	0.00
219	221	66.30	92.82	0.00
221	223	66.90	93.66	0.00
223	225	67.50	94.50	0.00
225	227	68.10	95.34	0.00
227	229	68.70	96.18	0.00
229	231	69.30	97.02	0.00
231	233	69.90	97.86	0.00
233	235	70.50	98.70	0.00
235	237	71.10	99.54	0.00
237	239	71.70	100.38	0.00
239	241	72.30	101.22	0.00
241	243	72.90	102.06	0.00
243	245	73.50	102.90	0.00
245	247	74.10	103.74	0.00
247	249	74.70	104.58	0.00
249	251	75.30	105.42	0.00
251	253	75.90	106.26	0.00
253	255	76.50	107.10	0.00
255	257	77.10	107.94	0.00
257	259	77.70	108.78	0.00

259	261	78.30	109.62	0.00
261	263	78.90	110.46	0.00
263	265	79.50	111.30	0.00
265	267	80.10	112.14	0.00
267	269	80.70	112.98	0.00
269	271	81.30	113.82	0.00
271	273	81.90	114.66	0.00
273	275	82.50	115.50	0.00
275	277	83.10	116.34	0.00
277	279	83.70	117.18	0.00
279	281	84.30	118.02	0.00
281	283	84.90	118.86	0.00
283	285	85.50	119.70	0.00
285	287	86.10	120.54	0.00
287	289	86.70	121.38	0.00
289	291	87.30	122.22	0.00
291	293	87.90	123.06	0.00
293	295	88.50	123.90	0.00
295	297	89.10	124.74	0.00
297	299	89.70	125.58	0.00
299	301	90.30	126.42	0.00
301	303	90.90	127.26	0.00
303	305	91.50	128.10	0.00
305	307	92.10	128.94	0.00
307	309	92.70	129.78	0.00
309	311	93.30	130.62	0.00
311	313	93.90	131.46	0.00
313	315	94.50	132.30	0.00
315	317	95.10	133.14	0.00
317	319	95.70	133.98	0.00
319	321	96.30	134.82	0.00
321	323	96.90	135.66	0.00
323	325	97.50	136.50	0.00
325	327	98.10	137.34	0.00
327	329	98.70	138.18	0.00
329	331	99.30	139.02	0.00
331	333	99.90	139.86	0.00
333	335	100.50	140.70	0.00
335	337	101.10	141.54	0.00
337	339	101.70	142.38	0.00
339	341	102.30	143.22	0.00
341	343	102.90	144.06	0.00
343	345	103.50	144.90	0.00
345	347	104.10	145.74	0.00
347	349	104.70	146.58	0.00
349	351	105.30	147.42	0.00

351	353	105.90	148.26	0.00
353	355	106.50	149.10	0.00
355	357	107.10	149.94	0.00
357	359	107.70	150.78	0.00
359	361	108.30	151.62	0.00
361	363	108.90	152.46	0.00
363	365	109.50	153.30	0.00
365	367	110.10	154.14	0.00
367	369	110.70	154.98	0.00
369	371	111.30	155.82	0.00
371	373	111.90	156.66	0.00
373	375	112.50	157.50	0.00
375	377	113.10	158.34	0.00
377	379	113.70	159.18	0.00
379	381	114.30	160.02	0.00
381	383	114.90	160.86	0.00
383	385	115.50	161.70	0.00
385	387	116.10	162.54	0.00
387	389	116.70	163.38	0.00
389	391	117.30	164.22	0.00
391	393	117.90	165.06	0.00
393	395	118.50	165.90	0.00
395	397	119.10	166.74	0.00
397	399	119.70	167.58	0.00
399	401	120.30	168.42	0.00
401	403	120.90	169.26	0.00
403	405	121.50	170.10	0.00
405	407	122.10	170.94	0.00
407	409	122.70	171.78	0.00
409	411	123.30	172.62	0.00
411	413	123.90	173.46	0.00
413	415	124.50	174.30	0.00
415	417	125.10	175.14	0.00
417	419	125.70	175.98	0.00
419	421	126.30	176.82	0.00
421	423	126.90	177.66	0.00
423	425	127.50	178.50	0.00
425	427	128.10	179.34	0.00
427	429	128.70	180.18	0.00
429	431	129.30	181.02	0.00
431	433	129.90	181.86	0.00
433	435	130.50	182.70	0.00
435	437	131.10	183.54	0.00
437	439	131.70	184.38	0.00
439	441	132.30	185.22	0.00
441	443	132.90	186.06	0.00

443	445	133.50	186.90	0.00
445	447	134.10	187.74	0.00
447	449	134.70	188.58	0.00
449	451	135.30	189.42	0.00
451	453	135.90	190.26	0.00
453	455	136.50	191.10	0.00
455	457	137.10	191.94	0.00
457	459	137.70	192.78	0.00
459	461	138.30	193.62	0.00
461	463	138.90	194.46	0.00
463	465	139.50	195.30	0.00
465	467	140.10	196.14	0.00
467	469	140.70	196.98	0.00
469	471	141.30	197.82	0.00
471	473	141.90	198.66	0.00
473	475	142.50	199.50	0.00
475	477	143.10	200.34	0.00
477	479	143.70	201.18	0.00
479	481	144.30	202.02	0.00
481	483	144.90	202.86	0.00
483	485	145.50	203.70	0.00
485	487	146.10	204.54	0.00
487	489	146.70	205.38	0.00
489	491	147.30	206.22	0.00
491	493	147.90	207.06	0.00
493	495	148.50	207.90	0.00
495	497	149.10	208.74	0.00
497	499	149.70	209.58	0.00
499	501	150.30	210.42	0.00
501	503	150.90	211.26	0.00
503	505	151.50	212.10	0.00
505	507	152.10	212.94	0.00
507	509	152.70	213.78	0.00
509	511	153.30	214.62	0.00
511	513	153.90	215.46	0.00
513	515	154.50	216.30	0.00
515	517	155.10	217.14	0.00
517	519	155.70	217.98	0.00
519	521	156.30	218.82	0.00
521	523	156.90	219.66	0.00
523	525	157.50	220.50	0.00
525	527	158.10	221.34	0.00
527	529	158.70	222.18	0.00
529	531	159.30	223.02	0.00
531	533	159.90	223.86	0.00
533	535	160.50	224.70	0.00

535	537	161.10	225.54	0.00
537	539	161.70	226.38	0.00
539	541	162.30	227.22	0.00
541	543	162.90	228.06	0.00
543	545	163.50	228.90	0.00
545	547	164.10	229.74	0.00
547	549	164.70	230.58	0.00
549	551	165.30	231.42	0.00
551	553	165.90	232.26	0.00
553	555	166.50	233.10	0.00
555	557	167.10	233.94	0.00
557	559	167.70	234.78	0.00
559	561	168.30	235.62	0.00
561	563	168.90	236.46	0.00
563	565	169.50	237.30	0.00
565	567	170.10	238.14	0.00
567	569	170.70	238.98	0.00
569	571	171.30	239.82	0.00
571	573	171.90	240.66	0.00
573	575	172.50	241.50	0.00
575	577	173.10	242.34	0.00
577	579	173.70	243.18	0.00
579	581	174.30	244.02	0.00
581	583	174.90	244.86	0.00
583	585	175.50	245.70	0.00
585	587	176.10	246.54	0.00
587	589	176.70	247.38	0.00
589	591	177.30	248.22	0.00
591	593	177.90	249.06	0.00
593	595	178.50	249.90	0.00
595	597	179.10	250.74	0.00
597	599	179.70	251.58	0.00
599	601	180.30	252.42	0.00
601	603	180.90	253.26	0.00
603	605	181.50	254.10	0.00
605	607	182.10	254.94	0.00
607	609	182.70	255.78	0.00
609	611	183.30	256.62	0.00
611	613	183.90	257.46	0.00
613	615	184.50	258.30	0.00
615	617	185.10	259.14	0.00
617	619	185.70	259.98	0.00
619	621	186.30	260.82	0.00
621	623	186.90	261.66	0.00
623	625	187.50	262.50	0.00
625	627	188.10	263.34	0.00

627	629	188.70	264.18	0.00
629	631	189.30	265.02	0.00
631	633	189.90	265.86	0.00
633	635	190.50	266.70	0.00
635	637	191.10	267.54	0.00
637	639	191.70	268.38	0.00
639	641	192.30	269.22	0.00
641	643	192.90	270.06	0.00
643	645	193.50	270.90	0.00
645	647	194.10	271.74	0.00
647	649	194.70	272.58	0.00
649	651	195.30	273.42	0.00
651	653	195.90	274.26	0.00
653	655	196.50	275.10	0.00
655	657	197.10	275.94	0.00
657	659	197.70	276.78	0.00
659	661	198.30	277.62	0.00
661	663	198.90	278.46	0.00
663	665	199.50	279.30	0.00
665	667	200.10	280.14	0.00
667	669	200.70	280.98	0.00
669	671	201.30	281.82	0.00
671	673	201.90	282.66	0.00
673	675	202.50	283.50	0.00
675	677	203.10	284.34	0.00
677	679	203.70	285.18	0.00
679	681	204.30	286.02	0.00
681	683	204.90	286.86	0.00
683	685	205.50	287.70	0.00
685	687	206.10	288.54	0.00
687	689	206.70	289.38	0.00
689	691	207.30	290.22	0.00
691	693	207.90	291.06	0.00
693	695	208.50	291.90	0.00
695	697	209.10	292.74	0.00
697	699	209.70	293.58	0.00
699	701	210.30	294.42	0.00
701	703	210.90	295.26	0.00
703	705	211.50	296.10	0.00
705	707	212.10	296.94	0.00
707	709	212.70	297.78	0.00
709	711	213.30	298.62	0.00
711	713	213.90	299.46	0.00
713	715	214.50	300.30	0.00
715	717	215.10	301.14	0.00
717	719	215.70	301.98	0.00

719	721	216.30	302.82	0.00
721	723	216.90	303.66	0.00
723	725	217.50	304.50	0.00
725	727	218.10	305.34	0.00
727	729	218.70	306.18	0.00
729	731	219.30	307.02	0.00
731	733	219.90	307.86	0.00
733	735	220.50	308.70	0.00
735	737	221.10	309.54	0.00
737	739	221.70	310.38	0.00
739	741	222.30	311.22	0.00
741	743	222.90	312.06	0.00
743	745	223.50	312.90	0.00
745	747	224.10	313.74	0.00
747	749	224.70	314.58	0.00
749	751	225.30	315.42	0.00
751	753	225.90	316.26	0.00
753	755	226.50	317.10	0.00
755	757	227.10	317.94	0.00
757	759	227.70	318.78	0.00
759	761	228.30	319.62	0.00
761	763	228.90	320.46	0.00
763	765	229.50	321.30	0.00
765	767	230.10	322.14	0.00
767	769	230.70	322.98	0.00

Table B applicable from 1 January 2023 to 31 December 2023
Where an employee's Salary or Wages exceeds K769 but is less than K1,269

COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4			
SALARY PER FORTNIGHT IN 2019		NON RESIDENT TAXPAYER	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED			
EXCEEDING	NOT EXCEEDING			NUMBER OF DEPENDANTS			
				NONE	1	2	3 OR MORE
769	771	167.45	323.82	0.00	0.00	0.00	0.00
771	773	168.05	324.66	0.00	0.00	0.00	0.00
773	775	168.65	325.50	0.00	0.00	0.00	0.00
775	777	169.25	326.34	0.02	0.00	0.00	0.00
777	779	169.85	327.18	0.62	0.00	0.00	0.00
779	781	170.45	328.02	1.22	0.00	0.00	0.00
781	783	171.05	328.86	1.82	0.09	0.00	0.00
783	785	171.65	329.70	2.42	0.69	0.00	0.00
785	787	172.25	330.54	3.02	1.29	0.14	0.00
787	789	172.85	331.38	3.62	1.89	0.74	0.00
789	791	173.45	332.22	4.22	2.49	1.34	0.18
791	793	174.05	333.06	4.82	3.09	1.94	0.78
793	795	174.65	333.90	5.42	3.69	2.54	1.38
795	797	175.25	334.74	6.02	4.29	3.14	1.98
797	799	175.85	335.58	6.62	4.89	3.74	2.58
799	801	176.45	336.42	7.22	5.49	4.34	3.18
801	803	177.05	337.26	7.82	6.09	4.94	3.78
803	805	177.65	338.10	8.42	6.69	5.54	4.38
805	807	178.25	338.94	9.02	7.29	6.14	4.98
807	809	178.85	339.78	9.62	7.89	6.74	5.58
809	811	179.45	340.62	10.22	8.49	7.34	6.18
811	813	180.05	341.46	10.82	9.09	7.94	6.78
813	815	180.65	342.30	11.42	9.69	8.54	7.38
815	817	181.25	343.14	12.02	10.22	9.02	7.81
817	819	181.85	343.98	12.62	10.73	9.47	8.20
819	821	182.45	344.82	13.22	11.24	9.92	8.60
821	823	183.05	345.66	13.82	11.75	10.37	8.98
823	825	183.65	346.50	14.42	12.26	10.82	9.38
825	827	184.25	347.34	15.02	12.77	11.27	9.76
827	829	184.85	348.18	15.62	13.28	11.72	10.16
829	831	185.45	349.02	16.22	13.79	12.17	10.55
831	833	186.05	349.86	16.82	14.30	12.62	10.94
833	835	186.65	350.70	17.42	14.81	13.07	11.33
835	837	187.25	351.54	18.02	15.32	13.52	11.72
837	839	187.85	352.38	18.62	15.83	13.97	12.11
839	841	188.45	353.22	19.22	16.34	14.42	12.50
841	843	189.05	354.06	19.82	16.85	14.87	12.89

843	845	189.65	354.90	20.42	17.36	15.32	13.28
845	847	190.25	355.74	21.02	17.87	15.77	13.67
847	849	190.85	356.58	21.62	18.38	16.22	14.06
849	851	191.45	357.42	22.22	18.89	16.67	14.45
851	853	192.05	358.26	22.82	19.40	17.12	14.84
853	855	192.65	359.10	23.42	19.91	17.57	15.23
855	857	193.25	359.94	24.02	20.42	18.02	15.62
857	859	193.85	360.78	24.62	20.93	18.47	16.01
859	861	194.45	361.62	25.22	21.44	18.92	16.40
861	863	195.05	362.46	25.82	21.95	19.37	16.79
863	865	195.65	363.30	26.42	22.46	19.82	17.18
865	867	196.25	364.14	27.02	22.97	20.27	17.57
867	869	196.85	364.98	27.62	23.48	20.72	17.96
869	871	197.45	365.82	28.22	23.99	21.17	18.35
871	873	198.05	366.66	28.82	24.50	21.62	18.74
873	875	198.65	367.50	29.42	25.01	22.07	19.13
875	877	199.25	368.34	30.02	25.52	22.52	19.52
877	879	199.85	369.18	30.62	26.03	22.97	19.91
879	881	200.45	370.02	31.22	26.54	23.42	20.30
881	883	201.05	370.86	31.82	27.05	23.87	20.69
883	885	201.65	371.70	32.42	27.56	24.32	21.08
885	887	202.25	372.54	33.02	28.07	24.77	21.47
887	889	202.85	373.38	33.62	28.58	25.22	21.86
889	891	203.45	374.22	34.22	29.09	25.67	22.25
891	893	204.05	375.06	34.82	29.60	26.12	22.64
893	895	204.65	375.90	35.42	30.11	26.57	23.03
895	897	205.25	376.74	36.02	30.62	27.02	23.42
897	899	205.85	377.58	36.62	31.13	27.47	23.81
899	901	206.45	378.42	37.22	31.64	27.92	24.20
901	903	207.05	379.26	37.82	32.15	28.37	24.59
903	905	207.65	380.10	38.42	32.66	28.82	24.98
905	907	208.25	380.94	39.02	33.17	29.27	25.37
907	909	208.85	381.78	39.62	33.68	29.72	25.76
909	911	209.45	382.62	40.22	34.19	30.17	26.15
911	913	210.05	383.46	40.82	34.70	30.62	26.54
913	915	210.65	384.30	41.42	35.21	31.07	26.93
915	917	211.25	385.14	42.02	35.72	31.52	27.32
917	919	211.85	385.98	42.62	36.23	31.97	27.71
919	921	212.45	386.82	43.22	36.74	32.42	28.10
921	923	213.05	387.66	43.82	37.25	32.87	28.49
923	925	213.65	388.50	44.42	37.76	33.32	28.88
925	927	214.25	389.34	45.02	38.27	33.77	29.27
927	929	214.85	390.18	45.62	38.78	34.22	29.66
929	931	215.45	391.02	46.22	39.29	34.67	30.05
931	933	216.05	391.86	46.82	39.80	35.12	30.44
933	935	216.65	392.70	47.42	40.31	35.57	30.83

935	937	217.25	393.54	48.02	40.82	36.02	31.22
937	939	217.85	394.38	48.62	41.33	36.47	31.61
939	941	218.45	395.22	49.22	41.84	36.92	32.00
941	943	219.05	396.06	49.82	42.35	37.37	32.39
943	945	219.65	396.90	50.42	42.86	37.82	32.78
945	947	220.25	397.74	51.02	43.37	38.27	33.17
947	949	220.85	398.58	51.62	43.88	38.72	33.56
949	951	221.45	399.42	52.22	44.39	39.17	33.95
951	953	222.05	400.26	52.82	44.90	39.62	34.34
953	955	222.65	401.10	53.42	45.41	40.07	34.73
955	957	223.25	401.94	54.02	45.92	40.52	35.12
957	959	223.85	402.78	54.62	46.43	40.97	35.51
959	961	224.45	403.62	55.22	46.94	41.42	35.90
961	963	225.05	404.46	55.82	47.45	41.87	36.29
963	965	225.65	405.30	56.42	47.96	42.32	36.68
965	967	226.25	406.14	57.02	48.47	42.77	37.07
967	969	226.85	406.98	57.62	48.98	43.22	37.46
969	971	227.45	407.82	58.22	49.49	43.67	37.85
971	973	228.05	408.66	58.82	50.00	44.12	38.24
973	975	228.65	409.50	59.42	50.51	44.57	38.63
975	977	229.25	410.34	60.02	51.02	45.02	39.02
977	979	229.85	411.18	60.62	51.53	45.47	39.41
979	981	230.45	412.02	61.22	52.04	45.92	39.80
981	983	231.05	412.86	61.82	52.55	46.37	40.19
983	985	231.65	413.70	62.42	53.06	46.82	40.58
985	987	232.25	414.54	63.02	53.57	47.27	40.97
987	989	232.85	415.38	63.62	54.08	47.72	41.36
989	991	233.45	416.22	64.22	54.59	48.17	41.75
991	993	234.05	417.06	64.82	55.10	48.62	42.14
993	995	234.65	417.90	65.42	55.61	49.07	42.53
995	997	235.25	418.74	66.02	56.12	49.52	42.92
997	999	235.85	419.58	66.62	56.63	49.97	43.31
999	1001	236.45	420.42	67.22	57.14	50.42	43.70
1001	1003	237.05	421.26	67.82	57.65	50.87	44.09
1003	1005	237.65	422.10	68.42	58.16	51.32	44.48
1005	1007	238.25	422.94	69.02	58.67	51.77	44.87
1007	1009	238.85	423.78	69.62	59.18	52.22	45.26
1009	1011	239.45	424.62	70.22	59.69	52.67	45.65
1011	1013	240.05	425.46	70.82	60.20	53.12	46.04
1013	1015	240.65	426.30	71.42	60.71	53.57	46.43
1015	1017	241.25	427.14	72.02	61.22	54.02	46.82
1017	1019	241.85	427.98	72.62	61.73	54.47	47.21
1019	1021	242.45	428.82	73.22	62.24	54.92	47.60
1021	1023	243.05	429.66	73.82	62.75	55.37	47.99
1023	1025	243.65	430.50	74.42	63.26	55.82	48.38
1025	1027	244.25	431.34	75.02	63.77	56.27	48.77

1027	1029	244.85	432.18	75.62	64.28	56.72	49.16
1029	1031	245.45	433.02	76.22	64.79	57.17	49.55
1031	1033	246.05	433.86	76.82	65.30	57.62	49.94
1033	1035	246.65	434.70	77.42	65.81	58.07	50.33
1035	1037	247.25	435.54	78.02	66.32	58.52	50.72
1037	1039	247.85	436.38	78.62	66.83	58.97	51.11
1039	1041	248.45	437.22	79.22	67.34	59.42	51.50
1041	1043	249.05	438.06	79.82	67.85	59.87	51.89
1043	1045	249.65	438.90	80.42	68.36	60.32	52.28
1045	1047	250.25	439.74	81.02	68.87	60.77	52.67
1047	1049	250.85	440.58	81.62	69.38	61.22	53.06
1049	1051	251.45	441.42	82.22	69.89	61.67	53.45
1051	1053	252.05	442.26	82.82	70.40	62.12	53.84
1053	1055	252.65	443.10	83.42	70.91	62.57	54.23
1055	1057	253.25	443.94	84.02	71.42	63.02	54.62
1057	1059	253.85	444.78	84.62	71.93	63.47	55.01
1059	1061	254.45	445.62	85.22	72.44	63.92	55.40
1061	1063	255.05	446.46	85.82	72.95	64.37	55.79
1063	1065	255.65	447.30	86.42	73.46	64.82	56.18
1065	1067	256.25	448.14	87.02	73.97	65.27	56.57
1067	1069	256.85	448.98	87.62	74.48	65.72	56.96
1069	1071	257.45	449.82	88.22	74.99	66.17	57.35
1071	1073	258.05	450.66	88.82	75.50	66.62	57.74
1073	1075	258.65	451.50	89.42	76.01	67.07	58.13
1075	1077	259.25	452.34	90.02	76.52	67.52	58.52
1077	1079	259.85	453.18	90.62	77.03	67.97	58.91
1079	1081	260.45	454.02	91.22	77.54	68.42	59.30
1081	1083	261.05	454.86	91.82	78.05	68.87	59.69
1083	1085	261.65	455.70	92.42	78.56	69.32	60.08
1085	1087	262.25	456.54	93.02	79.07	69.77	60.47
1087	1089	262.85	457.38	93.62	79.58	70.22	60.86
1089	1091	263.45	458.22	94.22	80.09	70.67	61.25
1091	1093	264.05	459.06	94.82	80.60	71.12	61.64
1093	1095	264.65	459.90	95.42	81.11	71.57	62.03
1095	1097	265.25	460.74	96.02	81.62	72.02	62.42
1097	1099	265.85	461.58	96.62	82.13	72.47	62.81
1099	1101	266.45	462.42	97.22	82.64	72.92	63.20
1101	1103	267.05	463.26	97.82	83.15	73.37	63.59
1103	1105	267.65	464.10	98.42	83.66	73.82	63.98
1105	1107	268.25	464.94	99.02	84.17	74.27	64.37
1107	1109	268.85	465.78	99.62	84.68	74.72	64.76
1109	1111	269.45	466.62	100.22	85.19	75.17	65.15
1111	1113	270.05	467.46	100.82	85.70	75.62	65.54
1113	1115	270.65	468.30	101.42	86.21	76.07	65.93
1115	1117	271.25	469.14	102.02	86.72	76.52	66.32
1117	1119	271.85	469.98	102.62	87.23	76.97	66.71

1119	1121	272.45	470.82	103.22	87.74	77.42	67.10
1121	1123	273.05	471.66	103.82	88.25	77.87	67.49
1123	1125	273.65	472.50	104.42	88.76	78.32	67.88
1125	1127	274.25	473.34	105.02	89.27	78.77	68.27
1127	1129	274.85	474.18	105.62	89.78	79.22	68.66
1129	1131	275.45	475.02	106.22	90.29	79.67	69.05
1131	1133	276.05	475.86	106.82	90.80	80.12	69.44
1133	1135	276.65	476.70	107.42	91.31	80.57	69.83
1135	1137	277.25	477.54	108.02	91.82	81.02	70.22
1137	1139	277.85	478.38	108.62	92.33	81.47	70.61
1139	1141	278.45	479.22	109.22	92.84	81.92	71.00
1141	1143	279.05	480.06	109.82	93.35	82.37	71.39
1143	1145	279.65	480.90	110.42	93.86	82.82	71.78
1145	1147	280.25	481.74	111.02	94.37	83.27	72.17
1147	1149	280.85	482.58	111.62	94.88	83.72	72.56
1149	1151	281.45	483.42	112.22	95.39	84.17	72.95
1151	1153	282.05	484.26	112.82	95.90	84.62	73.34
1153	1155	282.65	485.10	113.42	96.41	85.07	73.73
1155	1157	283.25	485.94	114.02	96.92	85.52	74.12
1157	1159	283.85	486.78	114.62	97.43	85.97	74.51
1159	1161	284.45	487.62	115.22	97.94	86.42	74.90
1161	1163	285.05	488.46	115.82	98.52	86.98	75.44
1163	1165	285.65	489.30	116.42	99.12	87.58	76.04
1165	1167	286.25	490.14	117.02	99.72	88.18	76.64
1167	1169	286.85	490.98	117.62	100.32	88.78	77.24
1169	1171	287.45	491.82	118.22	100.92	89.38	77.84
1171	1173	288.05	492.66	118.82	101.52	89.98	78.44
1173	1175	288.65	493.50	119.42	102.12	90.58	79.04
1175	1177	289.25	494.34	120.02	102.72	91.18	79.64
1177	1179	289.85	495.18	120.62	103.32	91.78	80.24
1179	1181	290.45	496.02	121.22	103.92	92.38	80.84
1181	1183	291.05	496.86	121.82	104.52	92.98	81.44
1183	1185	291.65	497.70	122.42	105.12	93.58	82.04
1185	1187	292.25	498.54	123.02	105.72	94.18	82.64
1187	1189	292.85	499.38	123.62	106.32	94.78	83.24
1189	1191	293.45	500.22	124.22	106.92	95.38	83.84
1191	1193	294.05	501.06	124.82	107.52	95.98	84.44
1193	1195	294.65	501.90	125.42	108.12	96.58	85.04
1195	1197	295.25	502.74	126.02	108.72	97.18	85.64
1197	1199	295.85	503.58	126.62	109.32	97.78	86.24
1199	1201	296.45	504.42	127.22	109.92	98.38	86.84
1201	1203	297.05	505.26	127.82	110.52	98.98	87.44
1203	1205	297.65	506.10	128.42	111.12	99.58	88.04
1205	1207	298.25	506.94	129.02	111.72	100.18	88.64
1207	1209	298.85	507.78	129.62	112.32	100.78	89.24
1209	1211	299.45	508.62	130.22	112.92	101.38	89.84

1211	1213	300.05	509.46	130.82	113.52	101.98	90.44
1213	1215	300.65	510.30	131.42	114.12	102.58	91.04
1215	1217	301.25	511.14	132.02	114.72	103.18	91.64
1217	1219	301.85	511.98	132.62	115.32	103.78	92.24
1219	1221	302.45	512.82	133.22	115.92	104.38	92.84
1221	1223	303.05	513.66	133.82	116.52	104.98	93.44
1223	1225	303.65	514.50	134.42	117.12	105.58	94.04
1225	1227	304.25	515.34	135.02	117.72	106.18	94.64
1227	1229	304.85	516.18	135.62	118.32	106.78	95.24
1229	1231	305.45	517.02	136.22	118.92	107.38	95.84
1231	1233	306.05	517.86	136.82	119.52	107.98	96.44
1233	1235	306.65	518.70	137.42	120.12	108.58	97.04
1235	1237	307.25	519.54	138.02	120.72	109.18	97.64
1237	1239	307.85	520.38	138.62	121.32	109.78	98.24
1239	1241	308.45	521.22	139.22	121.92	110.38	98.84
1241	1243	309.05	522.06	139.82	122.52	110.98	99.44
1243	1245	309.65	522.90	140.42	123.12	111.58	100.04
1245	1247	310.25	523.74	141.02	123.72	112.18	100.64
1247	1249	310.85	524.58	141.62	124.32	112.78	101.24
1249	1251	311.45	525.42	142.22	124.92	113.38	101.84
1251	1253	312.05	526.26	142.82	125.52	113.98	102.44
1253	1255	312.65	527.10	143.42	126.12	114.58	103.04
1255	1257	313.25	527.94	144.02	126.72	115.18	103.64
1257	1259	313.85	528.78	144.62	127.32	115.78	104.24
1259	1261	314.45	529.62	145.22	127.92	116.38	104.84
1261	1263	315.05	530.46	145.82	128.52	116.98	105.44
1263	1265	315.65	531.30	146.42	129.12	117.58	106.04
1265	1267	316.25	532.14	147.02	129.72	118.18	106.64
1267	1269	316.85	532.98	147.62	130.32	118.78	107.24

TABLE C applicable from 1 January 2023 to 31 December 2023

Where an employee's Salary or Wages exceeds K1,269 per fortnight

Where an employee's salary or wages exceeds K1,269 per fortnight		
COLUMN 1	COLUMN 2	COLUMN 3
NON-RESIDENT TAXPAYERS	WHERE NO DECLARATION IS LODGED	WHERE A DECLARATION IS LODGED
Where fortnightly income exceeds K1,269 K378.08 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269	Where fortnightly income exceeds K1,269 K529.85 plus 42 toea for each K1 by which the fortnightly salary exceeds K1,269	Where fortnightly income exceeds K1,269 K185.77 plus 35 toea for each K1 by which the fortnightly salary exceeds K1,269
Where fortnightly income exceeds K2,692 K875.77 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692		Where fortnightly income exceeds K2,692 K645 plus 40 toea for each K1 by which the fortnightly salary exceeds K2,692
Where fortnightly income exceeds K9,615 K3,644.85 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615		Where fortnightly income exceeds K9,615 K3,414.08 plus 42 toea for each K1 by which the fortnightly salary exceeds K9,615
Where a dependant's declaration has been furnished, the amount of deduction calculated in accordance with Column 3 of the table above is reduced by the amount set out below opposite the number of dependants shown on that form.		
1 Dependant K17.31	2 Dependants K28.85	3 or more Dependants K40.38