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Introduction

This booklet is an update to the Final Settlement System (FSS) Reference Guide as a result of the new tax rates applicable from 1 January 2003. This update also includes some additional notes as well as the DSS Social Security Contribution rates, applicable to employees, from 1 January 2003. The remainder of the FSS Reference Guide remains relevant.

The FSS Reference Guide, together with this Update, explain your obligations, as Employer, under the FSS system.

Web Site

The FSS Reference Guide issued in October 1997, as well as this Update, are available on the IRD's web site (to be updated early in 2003) which can be found at:

[http:// www.ird.gov.mt](http://www.ird.gov.mt)

How to Contact Us

Enquiry	Section	Telephone Number
General Enquiries	IRD Taxpayer Service (Block 8)	0800 772297; 22962575
FSS Enquiries	FSS Section (Block 3)	22962311; 22962346; 22962385

Additional Notes

Part-time Deduction

Part-time work which qualifies under the Part-time Work Rules of 1996 may be taxed at a fixed rate of 15%. The maximum remuneration eligible for the 15% deduction is Lm3,000. Any remuneration from part-time work in excess of the Lm3,000 is also to have tax deducted at 15% BUT it is to be shown separately on the FS3 as it will be added to the taxpayer's other income to be taxed at the rising rates.

On the FS3 form, the amount taxed at the fixed rate of 15%, up to a maximum of Lm3,000, is to be shown in box C2 (tax to be shown in D2). The excess over Lm3,000 is to be shown in box C1 (tax to be shown in D1).

Eligibility

To qualify for the part-time tax deduction rate the employee cannot have a full-time job within the same organisation, enterprise or company or group of companies. Self-employed persons on a full-time basis do not qualify for the part-time tax deduction rate. Employers are to ensure that this rule is enforced to avoid legal action against them.

Rounding

When working out the 15% part-time tax deduction the employer must ensure that the amount of part-time tax deducted to date is not less than 15% of the total amount of part-time income received in the tax year to date. It is only after such consideration that the tax deducted may be rounded and cents dropped. The practice of eliminating cents during every pay period is against the law.

Remuneration paid to Directors

Remuneration paid to Directors, whether defined as Director's fee or Director's salary, is taxable under Article 4(1)(b) as "gains or profits from employment or office" and as such is regulated by the Final Settlement System (FSS) Rules, 1998 (L.N. 88 of 1998).

All companies that pay remuneration to Directors under one form or another are legally obliged to conform to the requirements of the FSS regulations. This requires that all such companies must be registered with the Inland Revenue as employers as stipulated in the Regulations.

Companies that do not conform become subject to the penalties prescribed in the Rules.

Timely Payment of FSS/SSC and Submission of accompanying FS5 Forms

The Final Settlement System Rules, 1998 require every payer (Employer) to remit to the Department of Inland Revenue the total amount of tax deductible from the emoluments paid to employees. Such remittance should be made by the last working day of the month following that during which he has made payment of emoluments, using the appropriate form FS5.

Similarly, Social Security contributions deductible from emoluments together with that part of the contribution payable by the employer should also be remitted to the Department of Inland Revenue at the same time also using the same form FS5.

In the case that payment of FSS tax and Social Security contributions are not remitted in time, the Rules empower the Commissioner to estimate, according to the best of his judgement, the total remittance that should have been made both for FSS tax and Social Security contributions and start enforcement proceedings for the timely collection of such dues. The Rules also empower the Commissioner to impose additional tax. Relative excerpts from the Final Settlement System Rules are printed below.

The Inland Revenue will be embarking on a systematic FSS/SSC enforcement drive whereby those employers who do not remit their monthly payment and relative FS5 in time will be served with an FSS default notice and an imposed penalty thereon which cannot be revoked. If a default notice is ignored, a demand notice will be issued after which judicial proceedings for the collection of such dues may be initiated.

It is in the interest of employers to abide strictly by the provisions of the FSS Rules so as not to incur penalties and unnecessary enforcement procedures.

Rule 15 of the Final Settlement System Rules, 1998 stipulates that:

15(1) Every payer shall, by the last working day of the month following that during which he has made payments of emoluments, remit to the Commissioner the total amount of tax deducted or which should have been deducted therefrom in accordance with these rules.

15(3) If the remittance required by paragraph (1) hereof is not received by the Commissioner by the due date, or if the amount received is less than that which should have been remitted, the Commissioner shall determine to the best of his judgement the total amount of the deduction of tax which should have been remitted by the payer and serve a default notice upon him in accordance with rule 24 of these rules requiring him to pay, in addition to any additional tax imposed thereby, the amount or the difference, as the case may be, within the time to be limited by such notice.

Submission of FS7, FS3 and FS4

Employers are reminded that FS7 and FS3 documents are to reach the FSS Section of the Inland Revenue Department by not later than the 15th February following the end of the year. The Department will impose penalties for late submission and if necessary will also take legal action against defaulters.

Electronic Lodgement

Those employers who during the year had 30 or more employees on their payroll must submit their FS3's electronically on diskette. In such cases the diskette has to be accompanied by a paper copy of the FS7 form. Electronic lodgement specifications may be obtained at the FSS Section Block 3 during normal office hours.

Incorrect FS3 Data

Employers are to submit the FS3's with a valid Identity Card number (or IT Reference Number). Employers are reminded that this information should be available on the FS4 which every employee must complete.

Submission of FS4

If an employee fails to complete an FS4, or submits incomplete information, THE EMPLOYER IS OBLIGED TO DEDUCT TAX AT 35%. The Department is enforcing the FSS Rules and will seek the 35% of declared emoluments from the Employer in those cases where the employer fails to make the deductions as prescribed.

The Department will not be accepting replacement FS3's (i.e. new FS3's replacing ones already sent) except in exceptional circumstances approved by the Commissioner. It is a criminal offence to submit false or incorrect documents to the Commissioner of Inland Revenue. Failure to comply with the legal obligations will result in the imposition of penalties and/or legal action against offenders.

Use of Incorrect FS3 and FS7 Forms

It is obligatory for employers to use the new format FS3 and FS7 as amended following the introduction of the Fringe Benefit Rules, even if no fringe benefits are paid. Submitted FS3's and FS7's **which are not** in the new format will not be accepted. Such forms will be referred back to the employer and deemed not to have been submitted.

Copies of forms FS3 and FS7 may be obtained from the FSS Division at the Department of Inland Revenue.

Appendix E: Tax Rates and Bands

Tax Bands

The following tables are applicable from 1 January 2003:

MARRIED RATES	INCOME	TAX RATE	
	on the first Lm4300	0 - 4300	NIL
	on the next Lm1700	4301 - 6000	15%
	on the next Lm1250	6001 - 7250	20%
	on the next Lm1250	7251 - 8500	25%
	on the next Lm1500	8501 - 10000	30%
	on the remainder	10001 and over	35%

SINGLE RATES	INCOME	TAX RATE	
	on the first Lm3100	0 - 3100	NIL
	on the next Lm1000	3101 - 4100	15%
	on the next Lm900	4101 - 5000	20%
	on the next Lm1000	5001 - 6000	25%
	on the next Lm750	6001 - 6750	30%
	on the remainder	6751 and over	35%

Tax Bands for Calculation Purposes

The following tables have been derived from the above tax bands for calculation purposes. They are a simplified version of the bands, designed to simplify the calculations necessary to determine the FSS Main Tax Deduction. They are used throughout the Reference Guide.

MARRIED RATES	INCOME	TAX RATE	SUBTRACT
	0 - 4300	0.00	0.0
	4301 - 6000	0.15	645.0
	6001 - 7250	0.20	945.0
	7251 - 8500	0.25	1307.5
	8501 - 10000	0.30	1732.5
	10001 and over	0.35	2232.5

SINGLE RATES	INCOME	TAX RATE	SUBTRACT
	0 - 3100	0.00	0.0
	3101 - 4100	0.15	465.0
	4101 - 5000	0.20	670.0
	5001 - 6000	0.25	920.0
	6001 - 6750	0.30	1220.0
	6751 and over	0.35	1557.5

Appendix F: FSS Main Tax Tables

The following pages contain the single and married FSS Main Tax Tables for taxpayers who are paid on a weekly, fortnightly, 4 weekly or monthly basis.

Page	Table
8	Weekly Single
9	Weekly Married
10	Fortnightly Single
11	Fortnightly Married
12	4 - Weekly Single
13	4 - Weekly Married
14	Monthly Single
15	Monthly Married

FSS Main Tax Deduction Tables

2003: Weekly - Single Rates

Weekly Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 58	0	126	14	194	38	262	62	330	86	398	109	466	133	534	157
59	0	127	15	195	38	263	62	331	86	399	110	467	133	535	157
60	0	128	15	196	39	264	62	332	86	400	110	468	134	536	158
61	0	129	15	197	39	265	63	333	87	401	110	469	134	537	158
62	0	130	16	198	39	266	63	334	87	402	111	470	135	538	158
63	1	131	16	199	40	267	63	335	87	403	111	471	135	539	159
64	1	132	16	200	40	268	64	336	88	404	111	472	135	540	159
65	1	133	17	201	40	269	64	337	88	405	112	473	136	541	159
66	1	134	17	202	41	270	65	338	88	406	112	474	136	542	160
67	1	135	17	203	41	271	65	339	89	407	112	475	136	543	160
68	1	136	18	204	41	272	65	340	89	408	113	476	137	544	160
69	1	137	18	205	42	273	66	341	89	409	113	477	137	545	161
70	2	138	18	206	42	274	66	342	90	410	114	478	137	546	161
71	2	139	19	207	42	275	66	343	90	411	114	479	138	547	161
72	2	140	19	208	43	276	67	344	90	412	114	480	138	548	162
73	2	141	19	209	43	277	67	345	91	413	115	481	138	549	162
74	2	142	20	210	44	278	67	346	91	414	115	482	139	550	163
75	2	143	20	211	44	279	68	347	91	415	115	483	139	551	163
76	2	144	20	212	44	280	68	348	92	416	116	484	139	552	163
77	3	145	21	213	45	281	68	349	92	417	116	485	140	553	164
78	3	146	21	214	45	282	69	350	93	418	116	486	140	554	164
79	3	147	21	215	45	283	69	351	93	419	117	487	140	555	164
80	3	148	22	216	46	284	69	352	93	420	117	488	141	556	165
81	3	149	22	217	46	285	70	353	94	421	117	489	141	557	165
82	4	150	23	218	46	286	70	354	94	422	118	490	142	558	165
83	4	151	23	219	47	287	70	355	94	423	118	491	142	559	166
84	4	152	23	220	47	288	71	356	95	424	118	492	142	560	166
85	4	153	24	221	47	289	71	357	95	425	119	493	143	561	166
86	4	154	24	222	48	290	72	358	95	426	119	494	143	562	167
87	5	155	24	223	48	291	72	359	96	427	119	495	143	563	167
88	5	156	25	224	48	292	72	360	96	428	120	496	144	564	167
89	5	157	25	225	49	293	73	361	96	429	120	497	144	565	168
90	5	158	25	226	49	294	73	362	97	430	121	498	144	566	168
91	5	159	26	227	49	295	73	363	97	431	121	499	145	567	168
92	6	160	26	228	50	296	74	364	97	432	121	500	145	568	169
93	6	161	26	229	50	297	74	365	98	433	122	501	145	569	169
94	6	162	27	230	51	298	74	366	98	434	122	502	146	570	170
95	6	163	27	231	51	299	75	367	98	435	122	503	146	571	170
96	6	164	27	232	51	300	75	368	99	436	123	504	146	572	170
97	7	165	28	233	52	301	75	369	99	437	123	505	147	573	171
98	7	166	28	234	52	302	76	370	100	438	123	506	147	574	171
99	7	167	28	235	52	303	76	371	100	439	124	507	147	575	171
100	7	168	29	236	53	304	76	372	100	440	124	508	148	576	172
101	8	169	29	237	53	305	77	373	101	441	124	509	148	577	172
102	8	170	30	238	53	306	77	374	101	442	125	510	149	578	172
103	8	171	30	239	54	307	77	375	101	443	125	511	149	579	173
104	8	172	30	240	54	308	78	376	102	444	125	512	149	580	173
105	9	173	31	241	54	309	78	377	102	445	126	513	150	581	173
106	9	174	31	242	55	310	79	378	102	446	126	514	150	582	174
107	9	175	31	243	55	311	79	379	103	447	126	515	150	583	174
108	9	176	32	244	55	312	79	380	103	448	127	516	151	584	174
109	10	177	32	245	56	313	80	381	103	449	127	517	151	585	175
110	10	178	32	246	56	314	80	382	104	450	128	518	151	586	175
111	10	179	33	247	56	315	80	383	104	451	128	519	152	587	175
112	10	180	33	248	57	316	81	384	104	452	128	520	152	588	176
113	11	181	33	249	57	317	81	385	105	453	129	521	152	589	176
114	11	182	34	250	58	318	81	386	105	454	129	522	153	590	177
115	11	183	34	251	58	319	82	387	105	455	129	523	153	591	177
116	11	184	34	252	58	320	82	388	106	456	130	524	153	592	177
117	12	185	35	253	59	321	82	389	106	457	130	525	154	593	178
118	12	186	35	254	59	322	83	390	107	458	130	526	154	594	178
119	12	187	35	255	59	323	83	391	107	459	131	527	154	595	178
120	13	188	36	256	60	324	83	392	107	460	131	528	155	596	179
121	13	189	36	257	60	325	84	393	108	461	131	529	155	597	179
122	13	190	37	258	60	326	84	394	108	462	132	530	156	598	179
123	13	191	37	259	61	327	84	395	108	463	132	531	156	599	180
124	14	192	37	260	61	328	85	396	109	464	132	532	156	600	180
125	14	193	38	261	61	329	85	397	109	465	133	533	157	601	180

For emoluments in excess of Lm601 Weekly: Multiply the excess (ie. the amount over Lm601) by .35 and add Lm180. eg: The FSS main tax deduction on emoluments of Lm631 Weekly would be: (30 x 0.35) + 180 = Lm191

FSS Main Tax Deduction Tables

2003: Weekly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 77	0	145	11	213	32	281	55	349	79	417	103	485	127	553	151
78	0	146	11	214	32	282	56	350	80	418	103	486	127	554	151
79	0	147	12	215	32	283	56	351	80	419	104	487	128	555	151
80	0	148	12	216	33	284	56	352	80	420	104	488	128	556	152
81	0	149	12	217	33	285	57	353	81	421	104	489	128	557	152
82	0	150	12	218	33	286	57	354	81	422	105	490	129	558	152
83	0	151	13	219	34	287	58	355	81	423	105	491	129	559	153
84	0	152	13	220	34	288	58	356	82	424	105	492	129	560	153
85	0	153	13	221	34	289	58	357	82	425	106	493	130	561	153
86	0	154	13	222	35	290	59	358	82	426	106	494	130	562	154
87	1	155	14	223	35	291	59	359	83	427	107	495	130	563	154
88	1	156	14	224	35	292	59	360	83	428	107	496	131	564	154
89	1	157	14	225	36	293	60	361	83	429	107	497	131	565	155
90	1	158	14	226	36	294	60	362	84	430	108	498	131	566	155
91	1	159	15	227	37	295	60	363	84	431	108	499	132	567	156
92	1	160	15	228	37	296	61	364	84	432	108	500	132	568	156
93	2	161	15	229	37	297	61	365	85	433	109	501	132	569	156
94	2	162	15	230	38	298	61	366	85	434	109	502	133	570	157
95	2	163	16	231	38	299	62	367	86	435	109	503	133	571	157
96	2	164	16	232	38	300	62	368	86	436	110	504	133	572	157
97	2	165	16	233	39	301	62	369	86	437	110	505	134	573	158
98	2	166	16	234	39	302	63	370	87	438	110	506	134	574	158
99	2	167	17	235	39	303	63	371	87	439	111	507	135	575	158
100	3	168	17	236	40	304	63	372	87	440	111	508	135	576	159
101	3	169	17	237	40	305	64	373	88	441	111	509	135	577	159
102	3	170	18	238	40	306	64	374	88	442	112	510	136	578	159
103	3	171	18	239	41	307	65	375	88	443	112	511	136	579	160
104	3	172	18	240	41	308	65	376	89	444	112	512	136	580	160
105	3	173	19	241	41	309	65	377	89	445	113	513	137	581	160
106	3	174	19	242	42	310	66	378	89	446	113	514	137	582	161
107	4	175	19	243	42	311	66	379	90	447	114	515	137	583	161
108	4	176	19	244	42	312	66	380	90	448	114	516	138	584	161
109	4	177	20	245	43	313	67	381	90	449	114	517	138	585	162
110	4	178	20	246	43	314	67	382	91	450	115	518	138	586	162
111	4	179	20	247	44	315	67	383	91	451	115	519	139	587	163
112	4	180	21	248	44	316	68	384	91	452	115	520	139	588	163
113	5	181	21	249	44	317	68	385	92	453	116	521	139	589	163
114	5	182	21	250	45	318	68	386	92	454	116	522	140	590	164
115	5	183	22	251	45	319	69	387	93	455	116	523	140	591	164
116	5	184	22	252	45	320	69	388	93	456	117	524	140	592	164
117	5	185	22	253	46	321	69	389	93	457	117	525	141	593	165
118	5	186	22	254	46	322	70	390	94	458	117	526	141	594	165
119	6	187	23	255	46	323	70	391	94	459	118	527	142	595	165
120	6	188	23	256	47	324	70	392	94	460	118	528	142	596	166
121	6	189	23	257	47	325	71	393	95	461	118	529	142	597	166
122	6	190	24	258	47	326	71	394	95	462	119	530	143	598	166
123	6	191	24	259	48	327	72	395	95	463	119	531	143	599	167
124	7	192	24	260	48	328	72	396	96	464	119	532	143	600	167
125	7	193	25	261	48	329	72	397	96	465	120	533	144	601	167
126	7	194	25	262	49	330	73	398	96	466	120	534	144	602	168
127	7	195	25	263	49	331	73	399	97	467	121	535	144	603	168
128	7	196	26	264	49	332	73	400	97	468	121	536	145	604	168
129	8	197	26	265	50	333	74	401	97	469	121	537	145	605	169
130	8	198	26	266	50	334	74	402	98	470	122	538	145	606	169
131	8	199	27	267	51	335	74	403	98	471	122	539	146	607	170
132	8	200	27	268	51	336	75	404	98	472	122	540	146	608	170
133	8	201	27	269	51	337	75	405	99	473	123	541	146	609	170
134	9	202	28	270	52	338	75	406	99	474	123	542	147	610	171
135	9	203	28	271	52	339	76	407	100	475	123	543	147	611	171
136	9	204	28	272	52	340	76	408	100	476	124	544	147	612	171
137	9	205	29	273	53	341	76	409	100	477	124	545	148	613	172
138	9	206	29	274	53	342	77	410	101	478	124	546	148	614	172
139	10	207	30	275	53	343	77	411	101	479	125	547	149	615	172
140	10	208	30	276	54	344	77	412	101	480	125	548	149	616	173
141	10	209	30	277	54	345	78	413	102	481	125	549	149	617	173
142	10	210	31	278	54	346	78	414	102	482	126	550	150	618	173
143	11	211	31	279	55	347	79	415	102	483	126	551	150	619	174
144	11	212	31	280	55	348	79	416	103	484	126	552	150	620	174

For emoluments in excess of Lm620 Weekly: Multiply the excess (ie. the amount over Lm620) by .35 and add Lm174.
eg: The FSS main tax deduction on emoluments of Lm650 Weekly would be: (30 x 0.35) + 174 = Lm185

FSS Main Tax Deduction Tables

2003: Fortnightly - Single Rates

Fortnightly Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 115	0	183	11	251	28	319	52	387	76	455	99	523	123	591	147
116	0	184	11	252	29	320	52	388	76	456	100	524	123	592	147
117	0	185	11	253	29	321	52	389	76	457	100	525	124	593	148
118	0	186	11	254	29	322	53	390	77	458	100	526	124	594	148
119	0	187	12	255	30	323	53	391	77	459	101	527	125	595	148
120	0	188	12	256	30	324	53	392	77	460	101	528	125	596	149
121	0	189	12	257	30	325	54	393	78	461	101	529	125	597	149
122	0	190	12	258	30	326	54	394	78	462	102	530	126	598	149
123	1	191	12	259	31	327	55	395	78	463	102	531	126	599	150
124	1	192	13	260	31	328	55	396	79	464	102	532	126	600	150
125	1	193	13	261	31	329	55	397	79	465	103	533	127	601	150
126	1	194	13	262	32	330	56	398	79	466	103	534	127	602	151
127	1	195	13	263	32	331	56	399	80	467	104	535	127	603	151
128	1	196	14	264	32	332	56	400	80	468	104	536	128	604	151
129	1	197	14	265	33	333	57	401	80	469	104	537	128	605	152
130	2	198	14	266	33	334	57	402	81	470	105	538	128	606	152
131	2	199	14	267	34	335	57	403	81	471	105	539	129	607	153
132	2	200	15	268	34	336	58	404	81	472	105	540	129	608	153
133	2	201	15	269	34	337	58	405	82	473	106	541	129	609	153
134	2	202	15	270	35	338	58	406	82	474	106	542	130	610	154
135	2	203	15	271	35	339	59	407	83	475	106	543	130	611	154
136	3	204	16	272	35	340	59	408	83	476	107	544	130	612	154
137	3	205	16	273	36	341	59	409	83	477	107	545	131	613	155
138	3	206	16	274	36	342	60	410	84	478	107	546	131	614	155
139	3	207	16	275	36	343	60	411	84	479	108	547	132	615	155
140	3	208	17	276	37	344	60	412	84	480	108	548	132	616	156
141	3	209	17	277	37	345	61	413	85	481	108	549	132	617	156
142	3	210	17	278	37	346	61	414	85	482	109	550	133	618	156
143	4	211	17	279	38	347	62	415	85	483	109	551	133	619	157
144	4	212	18	280	38	348	62	416	86	484	109	552	133	620	157
145	4	213	18	281	38	349	62	417	86	485	110	553	134	621	157
146	4	214	18	282	39	350	63	418	86	486	110	554	134	622	158
147	4	215	18	283	39	351	63	419	87	487	111	555	134	623	158
148	4	216	19	284	39	352	63	420	87	488	111	556	135	624	158
149	4	217	19	285	40	353	64	421	87	489	111	557	135	625	159
150	5	218	19	286	40	354	64	422	88	490	112	558	135	626	159
151	5	219	19	287	41	355	64	423	88	491	112	559	136	627	160
152	5	220	20	288	41	356	65	424	88	492	112	560	136	628	160
153	5	221	20	289	41	357	65	425	89	493	113	561	136	629	160
154	5	222	20	290	42	358	65	426	89	494	113	562	137	630	161
155	5	223	20	291	42	359	66	427	90	495	113	563	137	631	161
156	6	224	21	292	42	360	66	428	90	496	114	564	137	632	161
157	6	225	21	293	43	361	66	429	90	497	114	565	138	633	162
158	6	226	21	294	43	362	67	430	91	498	114	566	138	634	162
159	6	227	21	295	43	363	67	431	91	499	115	567	139	635	162
160	6	228	22	296	44	364	67	432	91	500	115	568	139	636	163
161	6	229	22	297	44	365	68	433	92	501	115	569	139	637	163
162	7	230	22	298	44	366	68	434	92	502	116	570	140	638	163
163	7	231	22	299	45	367	69	435	92	503	116	571	140	639	164
164	7	232	23	300	45	368	69	436	93	504	116	572	140	640	164
165	7	233	23	301	45	369	69	437	93	505	117	573	141	641	164
166	7	234	23	302	46	370	70	438	93	506	117	574	141	642	165
167	8	235	24	303	46	371	70	439	94	507	118	575	141	643	165
168	8	236	24	304	46	372	70	440	94	508	118	576	142	644	165
169	8	237	24	305	47	373	71	441	94	509	118	577	142	645	166
170	8	238	24	306	47	374	71	442	95	510	119	578	142	646	166
171	8	239	25	307	48	375	71	443	95	511	119	579	143	647	167
172	9	240	25	308	48	376	72	444	95	512	119	580	143	648	167
173	9	241	25	309	48	377	72	445	96	513	120	581	143	649	167
174	9	242	26	310	49	378	72	446	96	514	120	582	144	650	168
175	9	243	26	311	49	379	73	447	97	515	120	583	144	651	168
176	9	244	26	312	49	380	73	448	97	516	121	584	144	652	168
177	10	245	27	313	50	381	73	449	97	517	121	585	145	653	169
178	10	246	27	314	50	382	74	450	98	518	121	586	145	654	169
179	10	247	27	315	50	383	74	451	98	519	122	587	146	655	169
180	10	248	27	316	51	384	74	452	98	520	122	588	146	656	170
181	10	249	28	317	51	385	75	453	99	521	122	589	146	657	170
182	11	250	28	318	51	386	75	454	99	522	123	590	147	658	170

For emoluments in excess of Lm658 fortnightly: Multiply the excess (ie. the amount over Lm658) by .35 and add Lm170
 eg: The FSS main tax deduction on emoluments of Lm688 Fortnightly would be: (30 x 0.35) + 170 = Lm181

FSS Main Tax Deduction Tables

2003: Fortnightly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 154	0	222	8	290	22	358	41	426	63	494	87	562	111	630	135
155	0	223	9	291	22	359	41	427	64	495	87	563	111	631	135
156	0	224	9	292	23	360	41	428	64	496	88	564	112	632	135
157	0	225	9	293	23	361	42	429	64	497	88	565	112	633	136
158	0	226	9	294	23	362	42	430	65	498	88	566	112	634	136
159	0	227	9	295	23	363	42	431	65	499	89	567	113	635	136
160	0	228	9	296	24	364	43	432	65	500	89	568	113	636	137
161	0	229	10	297	24	365	43	433	66	501	89	569	113	637	137
162	0	230	10	298	24	366	43	434	66	502	90	570	114	638	137
163	0	231	10	299	24	367	43	435	66	503	90	571	114	639	138
164	0	232	10	300	25	368	44	436	67	504	91	572	114	640	138
165	0	233	10	301	25	369	44	437	67	505	91	573	115	641	138
166	0	234	10	302	25	370	44	438	67	506	91	574	115	642	139
167	0	235	11	303	25	371	45	439	68	507	92	575	115	643	139
168	0	236	11	304	26	372	45	440	68	508	92	576	116	644	140
169	1	237	11	305	26	373	45	441	68	509	92	577	116	645	140
170	1	238	11	306	26	374	46	442	69	510	93	578	116	646	140
171	1	239	11	307	26	375	46	443	69	511	93	579	117	647	141
172	1	240	12	308	27	376	46	444	70	512	93	580	117	648	141
173	1	241	12	309	27	377	46	445	70	513	94	581	117	649	141
174	1	242	12	310	27	378	47	446	70	514	94	582	118	650	142
175	1	243	12	311	27	379	47	447	71	515	94	583	118	651	142
176	2	244	12	312	28	380	47	448	71	516	95	584	119	652	142
177	2	245	13	313	28	381	48	449	71	517	95	585	119	653	143
178	2	246	13	314	28	382	48	450	72	518	95	586	119	654	143
179	2	247	13	315	28	383	48	451	72	519	96	587	120	655	143
180	2	248	13	316	29	384	49	452	72	520	96	588	120	656	144
181	2	249	13	317	29	385	49	453	73	521	96	589	120	657	144
182	2	250	14	318	29	386	49	454	73	522	97	590	121	658	144
183	3	251	14	319	29	387	50	455	73	523	97	591	121	659	145
184	3	252	14	320	30	388	50	456	74	524	98	592	121	660	145
185	3	253	14	321	30	389	50	457	74	525	98	593	122	661	145
186	3	254	14	322	30	390	51	458	74	526	98	594	122	662	146
187	3	255	15	323	30	391	51	459	75	527	99	595	122	663	146
188	3	256	15	324	31	392	51	460	75	528	99	596	123	664	147
189	4	257	15	325	31	393	52	461	75	529	99	597	123	665	147
190	4	258	15	326	31	394	52	462	76	530	100	598	123	666	147
191	4	259	15	327	31	395	52	463	76	531	100	599	124	667	148
192	4	260	16	328	32	396	53	464	77	532	100	600	124	668	148
193	4	261	16	329	32	397	53	465	77	533	101	601	124	669	148
194	4	262	16	330	32	398	53	466	77	534	101	602	125	670	149
195	4	263	16	331	33	399	54	467	78	535	101	603	125	671	149
196	5	264	16	332	33	400	54	468	78	536	102	604	126	672	149
197	5	265	17	333	33	401	54	469	78	537	102	605	126	673	150
198	5	266	17	334	34	402	55	470	79	538	102	606	126	674	150
199	5	267	17	335	34	403	55	471	79	539	103	607	127	675	150
200	5	268	17	336	34	404	56	472	79	540	103	608	127	676	151
201	5	269	17	337	34	405	56	473	80	541	103	609	127	677	151
202	5	270	18	338	35	406	56	474	80	542	104	610	128	678	151
203	6	271	18	339	35	407	57	475	80	543	104	611	128	679	152
204	6	272	18	340	35	408	57	476	81	544	105	612	128	680	152
205	6	273	18	341	36	409	57	477	81	545	105	613	129	681	152
206	6	274	18	342	36	410	58	478	81	546	105	614	129	682	153
207	6	275	19	343	36	411	58	479	82	547	106	615	129	683	153
208	6	276	19	344	37	412	58	480	82	548	106	616	130	684	154
209	7	277	19	345	37	413	59	481	82	549	106	617	130	685	154
210	7	278	19	346	37	414	59	482	83	550	107	618	130	686	154
211	7	279	19	347	37	415	59	483	83	551	107	619	131	687	155
212	7	280	20	348	38	416	60	484	84	552	107	620	131	688	155
213	7	281	20	349	38	417	60	485	84	553	108	621	131	689	155
214	7	282	20	350	38	418	60	486	84	554	108	622	132	690	156
215	7	283	20	351	39	419	61	487	85	555	108	623	132	691	156
216	8	284	21	352	39	420	61	488	85	556	109	624	133	692	156
217	8	285	21	353	39	421	61	489	85	557	109	625	133	693	157
218	8	286	21	354	40	422	62	490	86	558	109	626	133	694	157
219	8	287	21	355	40	423	62	491	86	559	110	627	134	695	157
220	8	288	22	356	40	424	63	492	86	560	110	628	134	696	158
221	8	289	22	357	40	425	63	493	87	561	110	629	134	697	158

For emoluments in excess of Lm697 Fortnightly: Multiply the excess (ie. the amount over Lm697) by .35 and add Lm158
 eg: The FSS main tax deduction on emoluments of Lm727 Fortnightly would be: (30 x 0.35) + 158 = Lm169

Fortnightly Married Rates

FSS Main Tax Deduction Tables

2003: Four Weekly - Single Rates

4 - Weekly Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 231	0	299	9	367	22	435	38	503	57	571	80	639	104	707	128
232	0	300	9	368	22	436	38	504	57	572	80	640	104	708	128
233	0	301	9	369	22	437	38	505	58	573	81	641	105	709	128
234	0	302	10	370	22	438	39	506	58	574	81	642	105	710	129
235	0	303	10	371	23	439	39	507	58	575	81	643	105	711	129
236	0	304	10	372	23	440	39	508	59	576	82	644	106	712	129
237	0	305	10	373	23	441	39	509	59	577	82	645	106	713	130
238	0	306	10	374	23	442	40	510	59	578	82	646	106	714	130
239	0	307	10	375	23	443	40	511	59	579	83	647	107	715	130
240	0	308	10	376	24	444	40	512	60	580	83	648	107	716	131
241	0	309	11	377	24	445	40	513	60	581	84	649	107	717	131
242	1	310	11	378	24	446	41	514	60	582	84	650	108	718	131
243	1	311	11	379	24	447	41	515	61	583	84	651	108	719	132
244	1	312	11	380	24	448	41	516	61	584	85	652	108	720	132
245	1	313	11	381	25	449	41	517	61	585	85	653	109	721	133
246	1	314	11	382	25	450	42	518	62	586	85	654	109	722	133
247	1	315	11	383	25	451	42	519	62	587	86	655	109	723	133
248	1	316	12	384	25	452	42	520	62	588	86	656	110	724	134
249	2	317	12	385	25	453	42	521	63	589	86	657	110	725	134
250	2	318	12	386	26	454	43	522	63	590	87	658	110	726	134
251	2	319	12	387	26	455	43	523	63	591	87	659	111	727	135
252	2	320	12	388	26	456	43	524	64	592	87	660	111	728	135
253	2	321	13	389	26	457	43	525	64	593	88	661	112	729	135
254	2	322	13	390	27	458	44	526	64	594	88	662	112	730	136
255	2	323	13	391	27	459	44	527	65	595	88	663	112	731	136
256	3	324	13	392	27	460	44	528	65	596	89	664	113	732	136
257	3	325	13	393	27	461	44	529	65	597	89	665	113	733	137
258	3	326	14	394	28	462	45	530	66	598	89	666	113	734	137
259	3	327	14	395	28	463	45	531	66	599	90	667	114	735	137
260	3	328	14	396	28	464	45	532	66	600	90	668	114	736	138
261	3	329	14	397	28	465	46	533	67	601	91	669	114	737	138
262	4	330	14	398	29	466	46	534	67	602	91	670	115	738	138
263	4	331	15	399	29	467	46	535	67	603	91	671	115	739	139
264	4	332	15	400	29	468	47	536	68	604	92	672	115	740	139
265	4	333	15	401	29	469	47	537	68	605	92	673	116	741	140
266	4	334	15	402	30	470	47	538	68	606	92	674	116	742	140
267	4	335	15	403	30	471	47	539	69	607	93	675	116	743	140
268	4	336	16	404	30	472	48	540	69	608	93	676	117	744	141
269	5	337	16	405	30	473	48	541	70	609	93	677	117	745	141
270	5	338	16	406	31	474	48	542	70	610	94	678	117	746	141
271	5	339	16	407	31	475	49	543	70	611	94	679	118	747	142
272	5	340	16	408	31	476	49	544	71	612	94	680	118	748	142
273	5	341	17	409	31	477	49	545	71	613	95	681	119	749	142
274	5	342	17	410	32	478	50	546	71	614	95	682	119	750	143
275	5	343	17	411	32	479	50	547	72	615	95	683	119	751	143
276	6	344	17	412	32	480	50	548	72	616	96	684	120	752	143
277	6	345	17	413	32	481	50	549	72	617	96	685	120	753	144
278	6	346	18	414	33	482	51	550	73	618	96	686	120	754	144
279	6	347	18	415	33	483	51	551	73	619	97	687	121	755	144
280	6	348	18	416	33	484	51	552	73	620	97	688	121	756	145
281	6	349	18	417	33	485	52	553	74	621	98	689	121	757	145
282	7	350	18	418	34	486	52	554	74	622	98	690	122	758	145
283	7	351	19	419	34	487	52	555	74	623	98	691	122	759	146
284	7	352	19	420	34	488	53	556	75	624	99	692	122	760	146
285	7	353	19	421	34	489	53	557	75	625	99	693	123	761	147
286	7	354	19	422	35	490	53	558	75	626	99	694	123	762	147
287	7	355	19	423	35	491	53	559	76	627	100	695	123	763	147
288	7	356	20	424	35	492	54	560	76	628	100	696	124	764	148
289	8	357	20	425	35	493	54	561	77	629	100	697	124	765	148
290	8	358	20	426	36	494	54	562	77	630	101	698	124	766	148
291	8	359	20	427	36	495	55	563	77	631	101	699	125	767	149
292	8	360	20	428	36	496	55	564	78	632	101	700	125	768	149
293	8	361	21	429	36	497	55	565	78	633	102	701	126	769	149
294	8	362	21	430	37	498	56	566	78	634	102	702	126	770	150
295	8	363	21	431	37	499	56	567	79	635	102	703	126	771	150
296	9	364	21	432	37	500	56	568	79	636	103	704	127	772	150
297	9	365	21	433	37	501	56	569	79	637	103	705	127	773	151
298	9	366	22	434	38	502	57	570	80	638	103	706	127	774	151

For emoluments in excess of Lm774 Four Weekly: Multiply the excess (ie. the amount over Lm774) by .35 and add Lm151
 eg: The FSS main tax deduction on emoluments of Lm804 Four Weekly would be: (30 x 0.35) + 151 = Lm162

FSS Main Tax Deduction Tables

2003: Four Weekly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 308	0	376	7	444	17	512	30	580	44	648	61	716	82	784	103
309	0	377	7	445	17	513	30	581	45	649	62	717	82	785	103
310	0	378	7	446	17	514	30	582	45	650	62	718	82	786	103
311	0	379	7	447	17	515	30	583	45	651	62	719	82	787	104
312	0	380	7	448	18	516	31	584	45	652	62	720	83	788	104
313	0	381	8	449	18	517	31	585	46	653	63	721	83	789	104
314	0	382	8	450	18	518	31	586	46	654	63	722	83	790	105
315	0	383	8	451	18	519	31	587	46	655	63	723	84	791	105
316	0	384	8	452	18	520	31	588	46	656	64	724	84	792	105
317	0	385	8	453	18	521	32	589	47	657	64	725	84	793	106
318	0	386	8	454	18	522	32	590	47	658	64	726	85	794	106
319	0	387	8	455	19	523	32	591	47	659	64	727	85	795	107
320	0	388	9	456	19	524	32	592	47	660	65	728	85	796	107
321	0	389	9	457	19	525	32	593	48	661	65	729	85	797	107
322	0	390	9	458	19	526	33	594	48	662	65	730	86	798	108
323	0	391	9	459	19	527	33	595	48	663	66	731	86	799	108
324	0	392	9	460	19	528	33	596	48	664	66	732	86	800	108
325	0	393	9	461	20	529	33	597	49	665	66	733	87	801	109
326	0	394	9	462	20	530	33	598	49	666	67	734	87	802	109
327	0	395	10	463	20	531	34	599	49	667	67	735	87	803	109
328	0	396	10	464	20	532	34	600	49	668	67	736	88	804	110
329	0	397	10	465	20	533	34	601	50	669	67	737	88	805	110
330	0	398	10	466	21	534	34	602	50	670	68	738	88	806	110
331	0	399	10	467	21	535	34	603	50	671	68	739	88	807	111
332	0	400	10	468	21	536	35	604	50	672	68	740	89	808	111
333	0	401	11	469	21	537	35	605	51	673	69	741	89	809	111
334	0	402	11	470	21	538	35	606	51	674	69	742	89	810	112
335	1	403	11	471	22	539	35	607	51	675	69	743	90	811	112
336	1	404	11	472	22	540	35	608	51	676	70	744	90	812	112
337	1	405	11	473	22	541	36	609	52	677	70	745	90	813	113
338	1	406	11	474	22	542	36	610	52	678	70	746	91	814	113
339	1	407	11	475	22	543	36	611	52	679	70	747	91	815	114
340	1	408	12	476	23	544	36	612	52	680	71	748	91	816	114
341	2	409	12	477	23	545	36	613	53	681	71	749	91	817	114
342	2	410	12	478	23	546	37	614	53	682	71	750	92	818	115
343	2	411	12	479	23	547	37	615	53	683	72	751	92	819	115
344	2	412	12	480	23	548	37	616	53	684	72	752	92	820	115
345	2	413	12	481	24	549	37	617	54	685	72	753	93	821	116
346	2	414	12	482	24	550	37	618	54	686	73	754	93	822	116
347	2	415	13	483	24	551	38	619	54	687	73	755	93	823	116
348	3	416	13	484	24	552	38	620	54	688	73	756	94	824	117
349	3	417	13	485	24	553	38	621	55	689	73	757	94	825	117
350	3	418	13	486	25	554	38	622	55	690	74	758	94	826	117
351	3	419	13	487	25	555	38	623	55	691	74	759	94	827	118
352	3	420	13	488	25	556	39	624	55	692	74	760	95	828	118
353	3	421	14	489	25	557	39	625	56	693	75	761	95	829	118
354	3	422	14	490	25	558	39	626	56	694	75	762	95	830	119
355	4	423	14	491	26	559	39	627	56	695	75	763	96	831	119
356	4	424	14	492	26	560	39	628	56	696	76	764	96	832	119
357	4	425	14	493	26	561	40	629	57	697	76	765	96	833	120
358	4	426	14	494	26	562	40	630	57	698	76	766	97	834	120
359	4	427	14	495	26	563	40	631	57	699	76	767	97	835	121
360	4	428	15	496	27	564	40	632	57	700	77	768	97	836	121
361	5	429	15	497	27	565	41	633	58	701	77	769	97	837	121
362	5	430	15	498	27	566	41	634	58	702	77	770	98	838	122
363	5	431	15	499	27	567	41	635	58	703	78	771	98	839	122
364	5	432	15	500	27	568	41	636	58	704	78	772	98	840	122
365	5	433	15	501	28	569	42	637	59	705	78	773	99	841	123
366	5	434	15	502	28	570	42	638	59	706	79	774	99	842	123
367	5	435	16	503	28	571	42	639	59	707	79	775	100	843	123
368	6	436	16	504	28	572	42	640	59	708	79	776	100	844	124
369	6	437	16	505	28	573	43	641	60	709	79	777	100	845	124
370	6	438	16	506	29	574	43	642	60	710	80	778	101	846	124
371	6	439	16	507	29	575	43	643	60	711	80	779	101	847	125
372	6	440	16	508	29	576	43	644	60	712	80	780	101	848	125
373	6	441	17	509	29	577	44	645	61	713	81	781	102	849	125
374	6	442	17	510	29	578	44	646	61	714	81	782	102	850	126
375	7	443	17	511	30	579	44	647	61	715	81	783	102	851	126

For emoluments in excess of Lm851 Four Weekly: Multiply the excess (ie. the amount over Lm851) by .35 and add Lm126
 eg: The FSS main tax deduction on emoluments of Lm881 Four Weekly would be: (30 x 0.35) + 126 = Lm137

FSS Main Tax Deduction Tables

2003: Monthly - Single Rates

Monthly Single Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 250	0	318	9	386	21	454	37	522	55	590	77	658	101	726	124
251	0	319	9	387	22	455	37	523	55	591	77	659	101	727	125
252	0	320	9	388	22	456	37	524	56	592	77	660	101	728	125
253	0	321	9	389	22	457	38	525	56	593	78	661	102	729	125
254	0	322	10	390	22	458	38	526	56	594	78	662	102	730	126
255	0	323	10	391	22	459	38	527	56	595	78	663	102	731	126
256	0	324	10	392	23	460	38	528	57	596	79	664	103	732	126
257	0	325	10	393	23	461	39	529	57	597	79	665	103	733	127
258	0	326	10	394	23	462	39	530	57	598	80	666	103	734	127
259	0	327	10	395	23	463	39	531	58	599	80	667	104	735	127
260	0	328	10	396	23	464	39	532	58	600	80	668	104	736	128
261	0	329	11	397	24	465	40	533	58	601	81	669	104	737	128
262	1	330	11	398	24	466	40	534	59	602	81	670	105	738	129
263	1	331	11	399	24	467	40	535	59	603	81	671	105	739	129
264	1	332	11	400	24	468	40	536	59	604	82	672	105	740	129
265	1	333	11	401	24	469	41	537	59	605	82	673	106	741	130
266	1	334	11	402	25	470	41	538	60	606	82	674	106	742	130
267	1	335	12	403	25	471	41	539	60	607	83	675	106	743	130
268	1	336	12	404	25	472	41	540	60	608	83	676	107	744	131
269	2	337	12	405	25	473	42	541	61	609	83	677	107	745	131
270	2	338	12	406	25	474	42	542	61	610	84	678	108	746	131
271	2	339	12	407	26	475	42	543	61	611	84	679	108	747	132
272	2	340	12	408	26	476	42	544	62	612	84	680	108	748	132
273	2	341	12	409	26	477	43	545	62	613	85	681	109	749	132
274	2	342	13	410	26	478	43	546	62	614	85	682	109	750	133
275	3	343	13	411	26	479	43	547	62	615	85	683	109	751	133
276	3	344	13	412	27	480	43	548	63	616	86	684	110	752	133
277	3	345	13	413	27	481	44	549	63	617	86	685	110	753	134
278	3	346	13	414	27	482	44	550	63	618	87	686	110	754	134
279	3	347	14	415	27	483	44	551	64	619	87	687	111	755	134
280	3	348	14	416	27	484	44	552	64	620	87	688	111	756	135
281	3	349	14	417	28	485	45	553	64	621	88	689	111	757	135
282	4	350	14	418	28	486	45	554	65	622	88	690	112	758	136
283	4	351	14	419	28	487	45	555	65	623	88	691	112	759	136
284	4	352	15	420	28	488	45	556	65	624	89	692	112	760	136
285	4	353	15	421	29	489	46	557	65	625	89	693	113	761	137
286	4	354	15	422	29	490	46	558	66	626	89	694	113	762	137
287	4	355	15	423	29	491	46	559	66	627	90	695	113	763	137
288	4	356	15	424	29	492	46	560	66	628	90	696	114	764	138
289	5	357	16	425	30	493	47	561	67	629	90	697	114	765	138
290	5	358	16	426	30	494	47	562	67	630	91	698	115	766	138
291	5	359	16	427	30	495	47	563	67	631	91	699	115	767	139
292	5	360	16	428	30	496	47	564	68	632	91	700	115	768	139
293	5	361	16	429	31	497	48	565	68	633	92	701	116	769	139
294	5	362	17	430	31	498	48	566	68	634	92	702	116	770	140
295	6	363	17	431	31	499	48	567	69	635	92	703	116	771	140
296	6	364	17	432	31	500	48	568	69	636	93	704	117	772	140
297	6	365	17	433	32	501	49	569	69	637	93	705	117	773	141
298	6	366	17	434	32	502	49	570	70	638	94	706	117	774	141
299	6	367	18	435	32	503	49	571	70	639	94	707	118	775	141
300	6	368	18	436	32	504	50	572	70	640	94	708	118	776	142
301	6	369	18	437	33	505	50	573	71	641	95	709	118	777	142
302	7	370	18	438	33	506	50	574	71	642	95	710	119	778	143
303	7	371	18	439	33	507	50	575	71	643	95	711	119	779	143
304	7	372	19	440	33	508	51	576	72	644	96	712	119	780	143
305	7	373	19	441	34	509	51	577	72	645	96	713	120	781	144
306	7	374	19	442	34	510	51	578	73	646	96	714	120	782	144
307	7	375	19	443	34	511	52	579	73	647	97	715	120	783	144
308	7	376	19	444	34	512	52	580	73	648	97	716	121	784	145
309	8	377	20	445	35	513	52	581	74	649	97	717	121	785	145
310	8	378	20	446	35	514	53	582	74	650	98	718	122	786	145
311	8	379	20	447	35	515	53	583	74	651	98	719	122	787	146
312	8	380	20	448	35	516	53	584	75	652	98	720	122	788	146
313	8	381	20	449	36	517	53	585	75	653	99	721	123	789	146
314	8	382	21	450	36	518	54	586	75	654	99	722	123	790	147
315	9	383	21	451	36	519	54	587	76	655	99	723	123	791	147
316	9	384	21	452	36	520	54	588	76	656	100	724	124	792	147
317	9	385	21	453	37	521	55	589	76	657	100	725	124	793	148

For emoluments in excess of Lm793 Monthly: Multiply the excess (ie. the amount over Lm793) by .35 and add Lm148
 eg: The FSS main tax deduction on emoluments of Lm823 Monthly would be: (30 x 0.35) + 148 = Lm159

FSS Main Tax Deduction Tables

2003: Monthly - Married Rates

Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax	Income	Tax
<< 333	0	401	6	469	17	537	29	605	42	673	59	741	78	809	98
334	0	402	7	470	17	538	29	606	43	674	60	742	78	810	99
335	0	403	7	471	17	539	29	607	43	675	60	743	79	811	99
336	0	404	7	472	17	540	29	608	43	676	60	744	79	812	99
337	0	405	7	473	17	541	29	609	43	677	60	745	79	813	100
338	0	406	7	474	17	542	30	610	44	678	61	746	79	814	100
339	0	407	7	475	18	543	30	611	44	679	61	747	80	815	100
340	0	408	7	476	18	544	30	612	44	680	61	748	80	816	100
341	0	409	8	477	18	545	30	613	44	681	61	749	80	817	101
342	0	410	8	478	18	546	30	614	45	682	62	750	81	818	101
343	0	411	8	479	18	547	31	615	45	683	62	751	81	819	101
344	0	412	8	480	18	548	31	616	45	684	62	752	81	820	102
345	0	413	8	481	18	549	31	617	45	685	62	753	82	821	102
346	0	414	8	482	19	550	31	618	46	686	63	754	82	822	102
347	0	415	9	483	19	551	31	619	46	687	63	755	82	823	103
348	0	416	9	484	19	552	32	620	46	688	63	756	82	824	103
349	0	417	9	485	19	553	32	621	46	689	63	757	83	825	103
350	0	418	9	486	19	554	32	622	47	690	64	758	83	826	103
351	0	419	9	487	19	555	32	623	47	691	64	759	83	827	104
352	0	420	9	488	19	556	32	624	47	692	64	760	84	828	104
353	0	421	9	489	20	557	33	625	47	693	64	761	84	829	104
354	0	422	10	490	20	558	33	626	48	694	65	762	84	830	105
355	0	423	10	491	20	559	33	627	48	695	65	763	85	831	105
356	0	424	10	492	20	560	33	628	48	696	65	764	85	832	105
357	0	425	10	493	20	561	33	629	48	697	65	765	85	833	106
358	0	426	10	494	20	562	34	630	49	698	66	766	85	834	106
359	0	427	10	495	21	563	34	631	49	699	66	767	86	835	106
360	0	428	10	496	21	564	34	632	49	700	66	768	86	836	107
361	0	429	11	497	21	565	34	633	49	701	66	769	86	837	107
362	1	430	11	498	21	566	34	634	50	702	67	770	87	838	107
363	1	431	11	499	21	567	35	635	50	703	67	771	87	839	108
364	1	432	11	500	21	568	35	636	50	704	67	772	87	840	108
365	1	433	11	501	21	569	35	637	50	705	67	773	88	841	108
366	1	434	11	502	22	570	35	638	51	706	68	774	88	842	109
367	1	435	12	503	22	571	35	639	51	707	68	775	88	843	109
368	1	436	12	504	22	572	36	640	51	708	68	776	88	844	109
369	2	437	12	505	22	573	36	641	51	709	68	777	89	845	110
370	2	438	12	506	22	574	36	642	52	710	69	778	89	846	110
371	2	439	12	507	23	575	36	643	52	711	69	779	89	847	110
372	2	440	12	508	23	576	36	644	52	712	69	780	90	848	111
373	2	441	12	509	23	577	37	645	52	713	70	781	90	849	111
374	2	442	13	510	23	578	37	646	53	714	70	782	90	850	111
375	3	443	13	511	23	579	37	647	53	715	70	783	91	851	112
376	3	444	13	512	24	580	37	648	53	716	70	784	91	852	112
377	3	445	13	513	24	581	37	649	53	717	71	785	91	853	113
378	3	446	13	514	24	582	38	650	54	718	71	786	91	854	113
379	3	447	13	515	24	583	38	651	54	719	71	787	92	855	113
380	3	448	13	516	24	584	38	652	54	720	72	788	92	856	114
381	3	449	14	517	25	585	38	653	54	721	72	789	92	857	114
382	4	450	14	518	25	586	38	654	55	722	72	790	93	858	114
383	4	451	14	519	25	587	39	655	55	723	73	791	93	859	115
384	4	452	14	520	25	588	39	656	55	724	73	792	93	860	115
385	4	453	14	521	25	589	39	657	55	725	73	793	94	861	115
386	4	454	14	522	26	590	39	658	56	726	73	794	94	862	116
387	4	455	15	523	26	591	39	659	56	727	74	795	94	863	116
388	4	456	15	524	26	592	40	660	56	728	74	796	94	864	116
389	5	457	15	525	26	593	40	661	56	729	74	797	95	865	117
390	5	458	15	526	26	594	40	662	57	730	75	798	95	866	117
391	5	459	15	527	27	595	40	663	57	731	75	799	95	867	117
392	5	460	15	528	27	596	40	664	57	732	75	800	96	868	118
393	5	461	15	529	27	597	41	665	57	733	76	801	96	869	118
394	5	462	16	530	27	598	41	666	58	734	76	802	96	870	118
395	6	463	16	531	27	599	41	667	58	735	76	803	97	871	119
396	6	464	16	532	28	600	41	668	58	736	76	804	97	872	119
397	6	465	16	533	28	601	41	669	58	737	77	805	97	873	120
398	6	466	16	534	28	602	42	670	59	738	77	806	97	874	120
399	6	467	16	535	28	603	42	671	59	739	77	807	98	875	120
400	6	468	16	536	28	604	42	672	59	740	78	808	98	876	121

For emoluments in excess of Lm876 Monthly: Multiply the excess (ie. the amount over Lm876) by .35 and add Lm121 eg: The FSS main tax deduction on emoluments of Lm906 Monthly would be: (30 x 0.35) + 121 = Lm132

Monthly Married Rates

Appendix G: Social Security Contributions

From the 1st January 2003, Class 1 Social Security Contributions are to be deducted in accordance with the following schedule:

Category	Type of Employed Persons	Weekly Rate of Contributions payable by the employed person	Weekly Rate of Contributions payable by the employer
A	Persons under 18 years of age (other than those falling under category E of this part) whose basic weekly wage or the equivalent of their basic monthly salary does not exceed Lm 53.13	Lm 2.84.0	Lm 2.84.0
B	Persons over 18 years of age (other than those falling under category F of this part) whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed Lm 53.13	Lm 5.31.0	Lm 5.31.0
C	Persons (other than those falling under categories E and F of this part) whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds Lm 53.13 but does not exceed Lm 129.02	10% calculated to the nearest cent, of their basic weekly wage or the weekly equivalent of their basic monthly salary	10% calculated to the nearest cent, of their basic weekly wage or the weekly equivalent of their basic monthly salary
D	Persons (other than those falling under categories E and F of this part) whose basic weekly wage are the weekly equivalent of their basic monthly salary exceeds Lm 129.02	Lm 12.90.0	Lm 12.90.0
E	Persons under 18 years of age who are following a full time course of studies or instruction under the student worker scheme, or other similar schemes (including the extended skills training scheme but excluding the worker / student schemes) involving distinct work and study period for which they are receiving remuneration.	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of Lm 1.88.0	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of Lm 1.88.0
F	Persons over 18 years of age who are following a full time course of studies or instruction under the student worker scheme, or other similar schemes (including the extended skills training schemes, but excluding the worker / student schemes) involving distinct work and study periods for which they are receiving remuneration.	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of Lm 3.41.0	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of Lm 3.41.0