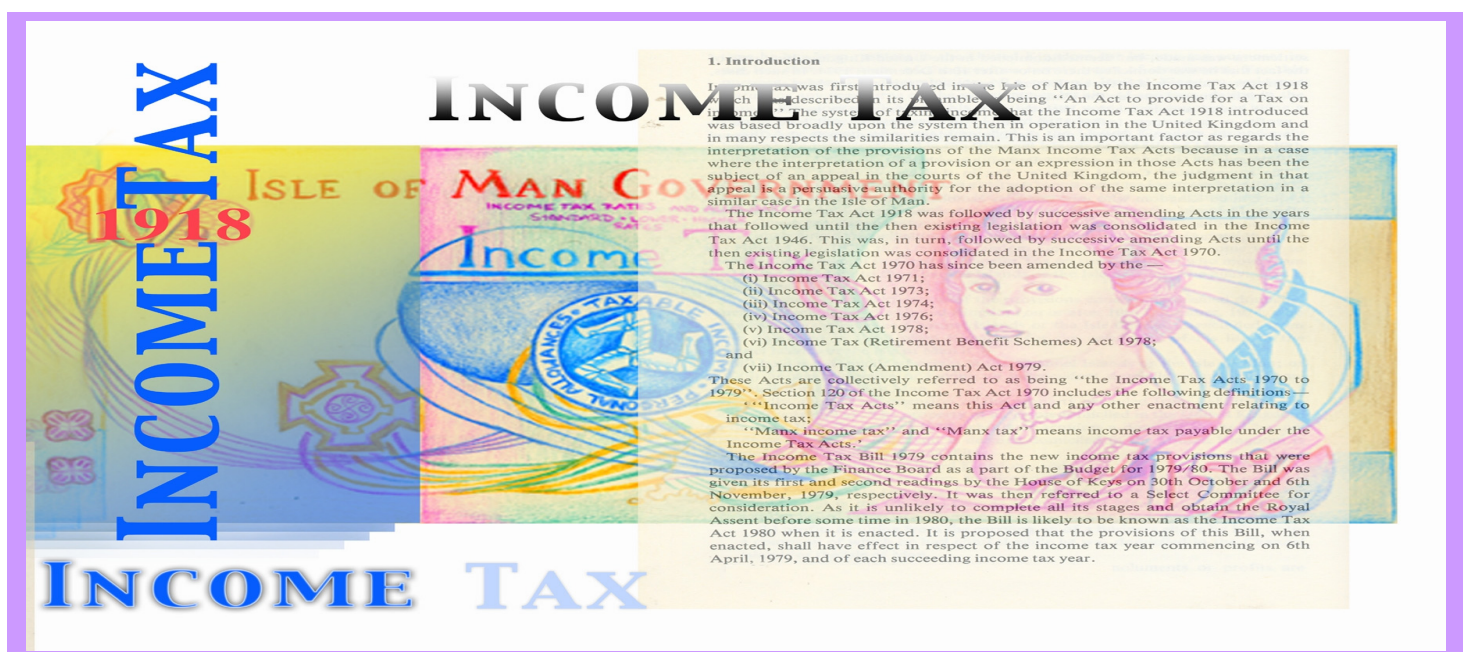


Income Tax Division

ITIP

INCOME TAX INSTALMENT PAYMENTS



INCOME TAX

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1. Introduction

Income tax was first introduced in the Isle of Man by the Income Tax Act 1918 which is described in its preamble as being "An Act to provide for a Tax on income" and the system of income tax in the Isle of Man that the Income Tax Act 1918 introduced was based broadly upon the system then in operation in the United Kingdom and in many respects the similarities remain. This is an important factor as regards the interpretation of the provisions of the Manx Income Tax Acts because in a case where the interpretation of a provision or an expression in those Acts has been the subject of an appeal in the courts of the United Kingdom, the judgment in that appeal is a persuasive authority for the adoption of the same interpretation in a similar case in the Isle of Man.

The Income Tax Act 1918 was followed by successive amending Acts in the years that followed until the then existing legislation was consolidated in the Income Tax Act 1946. This was, in turn, followed by successive amending Acts until the then existing legislation was consolidated in the Income Tax Act 1970.

The Income Tax Act 1970 has since been amended by the —

- (i) Income Tax Act 1971;
- (ii) Income Tax Act 1973;
- (iii) Income Tax Act 1974;
- (iv) Income Tax Act 1976;
- (v) Income Tax Act 1978;
- (vi) Income Tax (Retirement Benefit Schemes) Act 1978;
- and
- (vii) Income Tax (Amendment) Act 1979.

These Acts are collectively referred to as being "the Income Tax Acts 1970 to 1979". Section 120 of the Income Tax Act 1970 includes the following definitions—

"Income Tax Acts" means this Act and any other enactment relating to income tax;

"Manx income tax" and "Manx tax" means income tax payable under the Income Tax Acts."

The Income Tax Bill 1979 contains the new income tax provisions that were proposed by the Finance Board as a part of the Budget for 1979/80. The Bill was given its first and second readings by the House of Keys on 30th October and 6th November, 1979, respectively. It was then referred to a Select Committee for consideration. As it is unlikely to complete all its stages and obtain the Royal Assent before some time in 1980, the Bill is likely to be known as the Income Tax Act 1980 when it is enacted. It is proposed that the provisions of this Bill, when enacted, shall have effect in respect of the income tax year commencing on 6th April, 1979, and of each succeeding income tax year.

Standard Band (SB) Tax Tables

Table D 10%

HOW TO USE TABLE D

IMPORTANT: Table D does NOT apply where Code HR is used or where the employee is a non-resident. In such cases use Tax Table C (HR).

ALL OTHER CASES (including married women):

- Calculate the TAXABLE PAY in accordance with the instructions shown in the front of the FREE PAY TABLES
- Use TABLE D to calculate the tax to be deducted
 - (a) WEEKLY - on the first £202.00 of taxable pay
 - (b) MONTHLY - on the first £875.00 of taxable pay
- Where the weekly or monthly taxable pay exceeds the limits the excess should be taxed using TABLE C. This includes employees issued with SB codes.

EXAMPLES:

WEEKLY PAID		MONTHLY PAID	
1.	Weekly gross pay	300.00	
	Code 867: Free pay	166.90	
	Taxable Pay *	133.10	
	Table D: Tax @ 10% on £133.00	£ 13.30	
2.	Weekly gross pay	450.00	
	Code 867: Free pay	166.90	
	Taxable Pay *	283.10	
	Table D:		
	Tax @ 10% on first £202.00	20.20	
	Table C:		
	Tax @ 18% on balance of £81.00	14.58	
	TOTAL TAX PAYABLE:	£ 34.78	
3.	Monthly gross pay	1,300.00	
	Code 867: Free pay	723.25	
	Taxable Pay *	576.75	
	Table D: Tax @ 10% on £577.00	£ 57.70	
4.	Monthly gross pay	2,600.00	
	Code 867: Free pay	723.25	
	Taxable Pay *	1876.75	
	Table D:		
	Tax @ 10% on first £875.00	87.50	
	Table C:		
	Tax @ 18% on balance of £1002.00	180.50	
	TOTAL TAX PAYABLE:	£ 268.00	

* The Taxable Pay is always rounded up or down to the nearest 50 pence.

TABLE D - TEN PER CENT - WEEKLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
0.50	0.05	35.50	3.55	70.50	7.05	105.50	10.55
1.00	0.10	36.00	3.60	71.00	7.10	106.00	10.60
1.50	0.15	36.50	3.65	71.50	7.15	106.50	10.65
2.00	0.20	37.00	3.70	72.00	7.20	107.00	10.70
2.50	0.25	37.50	3.75	72.50	7.25	107.50	10.75
3.00	0.30	38.00	3.80	73.00	7.30	108.00	10.80
3.50	0.35	38.50	3.85	73.50	7.35	108.50	10.85
4.00	0.40	39.00	3.90	74.00	7.40	109.00	10.90
4.50	0.45	39.50	3.95	74.50	7.45	109.50	10.95
5.00	0.50	40.00	4.00	75.00	7.50	110.00	11.00
5.50	0.55	40.50	4.05	75.50	7.55	110.50	11.05
6.00	0.60	41.00	4.10	76.00	7.60	111.00	11.10
6.50	0.65	41.50	4.15	76.50	7.65	111.50	11.15
7.00	0.70	42.00	4.20	77.00	7.70	112.00	11.20
7.50	0.75	42.50	4.25	77.50	7.75	112.50	11.25
8.00	0.80	43.00	4.30	78.00	7.80	113.00	11.30
8.50	0.85	43.50	4.35	78.50	7.85	113.50	11.35
9.00	0.90	44.00	4.40	79.00	7.90	114.00	11.40
9.50	0.95	44.50	4.45	79.50	7.95	114.50	11.45
10.00	1.00	45.00	4.50	80.00	8.00	115.00	11.50
10.50	1.05	45.50	4.55	80.50	8.05	115.50	11.55
11.00	1.10	46.00	4.60	81.00	8.10	116.00	11.60
11.50	1.15	46.50	4.65	81.50	8.15	116.50	11.65
12.00	1.20	47.00	4.70	82.00	8.20	117.00	11.70
12.50	1.25	47.50	4.75	82.50	8.25	117.50	11.75
13.00	1.30	48.00	4.80	83.00	8.30	118.00	11.80
13.50	1.35	48.50	4.85	83.50	8.35	118.50	11.85
14.00	1.40	49.00	4.90	84.00	8.40	119.00	11.90
14.50	1.45	49.50	4.95	84.50	8.45	119.50	11.95
15.00	1.50	50.00	5.00	85.00	8.50	120.00	12.00
15.50	1.55	50.50	5.05	85.50	8.55	120.50	12.05
16.00	1.60	51.00	5.10	86.00	8.60	121.00	12.10
16.50	1.65	51.50	5.15	86.50	8.65	121.50	12.15
17.00	1.70	52.00	5.20	87.00	8.70	122.00	12.20
17.50	1.75	52.50	5.25	87.50	8.75	122.50	12.25
18.00	1.80	53.00	5.30	88.00	8.80	123.00	12.30
18.50	1.85	53.50	5.35	88.50	8.85	123.50	12.35
19.00	1.90	54.00	5.40	89.00	8.90	124.00	12.40
19.50	1.95	54.50	5.45	89.50	8.95	124.50	12.45
20.00	2.00	55.00	5.50	90.00	9.00	125.00	12.50
20.50	2.05	55.50	5.55	90.50	9.05	125.50	12.55
21.00	2.10	56.00	5.60	91.00	9.10	126.00	12.60
21.50	2.15	56.50	5.65	91.50	9.15	126.50	12.65
22.00	2.20	57.00	5.70	92.00	9.20	127.00	12.70
22.50	2.25	57.50	5.75	92.50	9.25	127.50	12.75
23.00	2.30	58.00	5.80	93.00	9.30	128.00	12.80
23.50	2.35	58.50	5.85	93.50	9.35	128.50	12.85
24.00	2.40	59.00	5.90	94.00	9.40	129.00	12.90
24.50	2.45	59.50	5.95	94.50	9.45	129.50	12.95
25.00	2.50	60.00	6.00	95.00	9.50	130.00	13.00
25.50	2.55	60.50	6.05	95.50	9.55	130.50	13.05
26.00	2.60	61.00	6.10	96.00	9.60	131.00	13.10
26.50	2.65	61.50	6.15	96.50	9.65	131.50	13.15
27.00	2.70	62.00	6.20	97.00	9.70	132.00	13.20
27.50	2.75	62.50	6.25	97.50	9.75	132.50	13.25
28.00	2.80	63.00	6.30	98.00	9.80	133.00	13.30
28.50	2.85	63.50	6.35	98.50	9.85	133.50	13.35
29.00	2.90	64.00	6.40	99.00	9.90	134.00	13.40
29.50	2.95	64.50	6.45	99.50	9.95	134.50	13.45
30.00	3.00	65.00	6.50	100.00	10.00	135.00	13.50
30.50	3.05	65.50	6.55	100.50	10.05	135.50	13.55
31.00	3.10	66.00	6.60	101.00	10.10	136.00	13.60
31.50	3.15	66.50	6.65	101.50	10.15	136.50	13.65
32.00	3.20	67.00	6.70	102.00	10.20	137.00	13.70
32.50	3.25	67.50	6.75	102.50	10.25	137.50	13.75
33.00	3.30	68.00	6.80	103.00	10.30	138.00	13.80
33.50	3.35	68.50	6.85	103.50	10.35	138.50	13.85
34.00	3.40	69.00	6.90	104.00	10.40	139.00	13.90
34.50	3.45	69.50	6.95	104.50	10.45	139.50	13.95
35.00	3.50	70.00	7.00	105.00	10.50	140.00	14.00

TABLE D - TEN PER CENT - WEEKLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
140.50	14.05	175.50	17.55				
141.00	14.10	176.00	17.60				
141.50	14.15	176.50	17.65				
142.00	14.20	177.00	17.70				
142.50	14.25	177.50	17.75				
143.00	14.30	178.00	17.80				
143.50	14.35	178.50	17.85				
144.00	14.40	179.00	17.90				
144.50	14.45	179.50	17.95				
145.00	14.50	180.00	18.00				
145.50	14.55	180.50	18.05				
146.00	14.60	181.00	18.10				
146.50	14.65	181.50	18.15				
147.00	14.70	182.00	18.20				
147.50	14.75	182.50	18.25				
148.00	14.80	183.00	18.30				
148.50	14.85	183.50	18.35				
149.00	14.90	184.00	18.40				
149.50	14.95	184.50	18.45				
150.00	15.00	185.00	18.50				
150.50	15.05	185.50	18.55				
151.00	15.10	186.00	18.60				
151.50	15.15	186.50	18.65				
152.00	15.20	187.00	18.70				
152.50	15.25	187.50	18.75				
153.00	15.30	188.00	18.80				
153.50	15.35	188.50	18.85				
154.00	15.40	189.00	18.90				
154.50	15.45	189.50	18.95				
155.00	15.50	190.00	19.00				
155.50	15.55	190.50	19.05				
156.00	15.60	191.00	19.10				
156.50	15.65	191.50	19.15				
157.00	15.70	192.00	19.20				
157.50	15.75	192.50	19.25				
158.00	15.80	193.00	19.30				
158.50	15.85	193.50	19.35				
159.00	15.90	194.00	19.40				
159.50	15.95	194.50	19.45				
160.00	16.00	195.00	19.50				
160.50	16.05	195.50	19.55				
161.00	16.10	196.00	19.60				
161.50	16.15	196.50	19.65				
162.00	16.20	197.00	19.70				
162.50	16.25	197.50	19.75				
163.00	16.30	198.00	19.80				
163.50	16.35	198.50	19.85				
164.00	16.40	199.00	19.90				
164.50	16.45	199.50	19.95				
165.00	16.50	200.00	20.00				
165.50	16.55	200.50	20.05				
166.00	16.60	201.00	20.10				
166.50	16.65	201.50	20.15				
167.00	16.70	202.00	20.20				
167.50	16.75						
168.00	16.80						
168.50	16.85						
169.00	16.90						
169.50	16.95						
170.00	17.00						
170.50	17.05						
171.00	17.10						
171.50	17.15						
172.00	17.20						
172.50	17.25						
173.00	17.30						
173.50	17.35						
174.00	17.40						
174.50	17.45						
175.00	17.50						

For weekly paid staff where the taxable pay exceeds £202.00 use Table C to calculate tax due on the balance.

TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
0.50	0.05	35.50	3.55	70.50	7.05	105.50	10.55
1.00	0.10	36.00	3.60	71.00	7.10	106.00	10.60
1.50	0.15	36.50	3.65	71.50	7.15	106.50	10.65
2.00	0.20	37.00	3.70	72.00	7.20	107.00	10.70
2.50	0.25	37.50	3.75	72.50	7.25	107.50	10.75
3.00	0.30	38.00	3.80	73.00	7.30	108.00	10.80
3.50	0.35	38.50	3.85	73.50	7.35	108.50	10.85
4.00	0.40	39.00	3.90	74.00	7.40	109.00	10.90
4.50	0.45	39.50	3.95	74.50	7.45	109.50	10.95
5.00	0.50	40.00	4.00	75.00	7.50	110.00	11.00
5.50	0.55	40.50	4.05	75.50	7.55	110.50	11.05
6.00	0.60	41.00	4.10	76.00	7.60	111.00	11.10
6.50	0.65	41.50	4.15	76.50	7.65	111.50	11.15
7.00	0.70	42.00	4.20	77.00	7.70	112.00	11.20
7.50	0.75	42.50	4.25	77.50	7.75	112.50	11.25
8.00	0.80	43.00	4.30	78.00	7.80	113.00	11.30
8.50	0.85	43.50	4.35	78.50	7.85	113.50	11.35
9.00	0.90	44.00	4.40	79.00	7.90	114.00	11.40
9.50	0.95	44.50	4.45	79.50	7.95	114.50	11.45
10.00	1.00	45.00	4.50	80.00	8.00	115.00	11.50
10.50	1.05	45.50	4.55	80.50	8.05	115.50	11.55
11.00	1.10	46.00	4.60	81.00	8.10	116.00	11.60
11.50	1.15	46.50	4.65	81.50	8.15	116.50	11.65
12.00	1.20	47.00	4.70	82.00	8.20	117.00	11.70
12.50	1.25	47.50	4.75	82.50	8.25	117.50	11.75
13.00	1.30	48.00	4.80	83.00	8.30	118.00	11.80
13.50	1.35	48.50	4.85	83.50	8.35	118.50	11.85
14.00	1.40	49.00	4.90	84.00	8.40	119.00	11.90
14.50	1.45	49.50	4.95	84.50	8.45	119.50	11.95
15.00	1.50	50.00	5.00	85.00	8.50	120.00	12.00
15.50	1.55	50.50	5.05	85.50	8.55	120.50	12.05
16.00	1.60	51.00	5.10	86.00	8.60	121.00	12.10
16.50	1.65	51.50	5.15	86.50	8.65	121.50	12.15
17.00	1.70	52.00	5.20	87.00	8.70	122.00	12.20
17.50	1.75	52.50	5.25	87.50	8.75	122.50	12.25
18.00	1.80	53.00	5.30	88.00	8.80	123.00	12.30
18.50	1.85	53.50	5.35	88.50	8.85	123.50	12.35
19.00	1.90	54.00	5.40	89.00	8.90	124.00	12.40
19.50	1.95	54.50	5.45	89.50	8.95	124.50	12.45
20.00	2.00	55.00	5.50	90.00	9.00	125.00	12.50
20.50	2.05	55.50	5.55	90.50	9.05	125.50	12.55
21.00	2.10	56.00	5.60	91.00	9.10	126.00	12.60
21.50	2.15	56.50	5.65	91.50	9.15	126.50	12.65
22.00	2.20	57.00	5.70	92.00	9.20	127.00	12.70
22.50	2.25	57.50	5.75	92.50	9.25	127.50	12.75
23.00	2.30	58.00	5.80	93.00	9.30	128.00	12.80
23.50	2.35	58.50	5.85	93.50	9.35	128.50	12.85
24.00	2.40	59.00	5.90	94.00	9.40	129.00	12.90
24.50	2.45	59.50	5.95	94.50	9.45	129.50	12.95
25.00	2.50	60.00	6.00	95.00	9.50	130.00	13.00
25.50	2.55	60.50	6.05	95.50	9.55	130.50	13.05
26.00	2.60	61.00	6.10	96.00	9.60	131.00	13.10
26.50	2.65	61.50	6.15	96.50	9.65	131.50	13.15
27.00	2.70	62.00	6.20	97.00	9.70	132.00	13.20
27.50	2.75	62.50	6.25	97.50	9.75	132.50	13.25
28.00	2.80	63.00	6.30	98.00	9.80	133.00	13.30
28.50	2.85	63.50	6.35	98.50	9.85	133.50	13.35
29.00	2.90	64.00	6.40	99.00	9.90	134.00	13.40
29.50	2.95	64.50	6.45	99.50	9.95	134.50	13.45
30.00	3.00	65.00	6.50	100.00	10.00	135.00	13.50
30.50	3.05	65.50	6.55	100.50	10.05	135.50	13.55
31.00	3.10	66.00	6.60	101.00	10.10	136.00	13.60
31.50	3.15	66.50	6.65	101.50	10.15	136.50	13.65
32.00	3.20	67.00	6.70	102.00	10.20	137.00	13.70
32.50	3.25	67.50	6.75	102.50	10.25	137.50	13.75
33.00	3.30	68.00	6.80	103.00	10.30	138.00	13.80
33.50	3.35	68.50	6.85	103.50	10.35	138.50	13.85
34.00	3.40	69.00	6.90	104.00	10.40	139.00	13.90
34.50	3.45	69.50	6.95	104.50	10.45	139.50	13.95
35.00	3.50	70.00	7.00	105.00	10.50	140.00	14.00

TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
140.50	14.05	175.50	17.55	210.50	21.05	245.50	24.55
141.00	14.10	176.00	17.60	211.00	21.10	246.00	24.60
141.50	14.15	176.50	17.65	211.50	21.15	246.50	24.65
142.00	14.20	177.00	17.70	212.00	21.20	247.00	24.70
142.50	14.25	177.50	17.75	212.50	21.25	247.50	24.75
143.00	14.30	178.00	17.80	213.00	21.30	248.00	24.80
143.50	14.35	178.50	17.85	213.50	21.35	248.50	24.85
144.00	14.40	179.00	17.90	214.00	21.40	249.00	24.90
144.50	14.45	179.50	17.95	214.50	21.45	249.50	24.95
145.00	14.50	180.00	18.00	215.00	21.50	250.00	25.00
145.50	14.55	180.50	18.05	215.50	21.55	250.50	25.05
146.00	14.60	181.00	18.10	216.00	21.60	251.00	25.10
146.50	14.65	181.50	18.15	216.50	21.65	251.50	25.15
147.00	14.70	182.00	18.20	217.00	21.70	252.00	25.20
147.50	14.75	182.50	18.25	217.50	21.75	252.50	25.25
148.00	14.80	183.00	18.30	218.00	21.80	253.00	25.30
148.50	14.85	183.50	18.35	218.50	21.85	253.50	25.35
149.00	14.90	184.00	18.40	219.00	21.90	254.00	25.40
149.50	14.95	184.50	18.45	219.50	21.95	254.50	25.45
150.00	15.00	185.00	18.50	220.00	22.00	255.00	25.50
150.50	15.05	185.50	18.55	220.50	22.05	255.50	25.55
151.00	15.10	186.00	18.60	221.00	22.10	256.00	25.60
151.50	15.15	186.50	18.65	221.50	22.15	256.50	25.65
152.00	15.20	187.00	18.70	222.00	22.20	257.00	25.70
152.50	15.25	187.50	18.75	222.50	22.25	257.50	25.75
153.00	15.30	188.00	18.80	223.00	22.30	258.00	25.80
153.50	15.35	188.50	18.85	223.50	22.35	258.50	25.85
154.00	15.40	189.00	18.90	224.00	22.40	259.00	25.90
154.50	15.45	189.50	18.95	224.50	22.45	259.50	25.95
155.00	15.50	190.00	19.00	225.00	22.50	260.00	26.00
155.50	15.55	190.50	19.05	225.50	22.55	260.50	26.05
156.00	15.60	191.00	19.10	226.00	22.60	261.00	26.10
156.50	15.65	191.50	19.15	226.50	22.65	261.50	26.15
157.00	15.70	192.00	19.20	227.00	22.70	262.00	26.20
157.50	15.75	192.50	19.25	227.50	22.75	262.50	26.25
158.00	15.80	193.00	19.30	228.00	22.80	263.00	26.30
158.50	15.85	193.50	19.35	228.50	22.85	263.50	26.35
159.00	15.90	194.00	19.40	229.00	22.90	264.00	26.40
159.50	15.95	194.50	19.45	229.50	22.95	264.50	26.45
160.00	16.00	195.00	19.50	230.00	23.00	265.00	26.50
160.50	16.05	195.50	19.55	230.50	23.05	265.50	26.55
161.00	16.10	196.00	19.60	231.00	23.10	266.00	26.60
161.50	16.15	196.50	19.65	231.50	23.15	266.50	26.65
162.00	16.20	197.00	19.70	232.00	23.20	267.00	26.70
162.50	16.25	197.50	19.75	232.50	23.25	267.50	26.75
163.00	16.30	198.00	19.80	233.00	23.30	268.00	26.80
163.50	16.35	198.50	19.85	233.50	23.35	268.50	26.85
164.00	16.40	199.00	19.90	234.00	23.40	269.00	26.90
164.50	16.45	199.50	19.95	234.50	23.45	269.50	26.95
165.00	16.50	200.00	20.00	235.00	23.50	270.00	27.00
165.50	16.55	200.50	20.05	235.50	23.55	270.50	27.05
166.00	16.60	201.00	20.10	236.00	23.60	271.00	27.10
166.50	16.65	201.50	20.15	236.50	23.65	271.50	27.15
167.00	16.70	202.00	20.20	237.00	23.70	272.00	27.20
167.50	16.75	202.50	20.25	237.50	23.75	272.50	27.25
168.00	16.80	203.00	20.30	238.00	23.80	273.00	27.30
168.50	16.85	203.50	20.35	238.50	23.85	273.50	27.35
169.00	16.90	204.00	20.40	239.00	23.90	274.00	27.40
169.50	16.95	204.50	20.45	239.50	23.95	274.50	27.45
170.00	17.00	205.00	20.50	240.00	24.00	275.00	27.50
170.50	17.05	205.50	20.55	240.50	24.05	275.50	27.55
171.00	17.10	206.00	20.60	241.00	24.10	276.00	27.60
171.50	17.15	206.50	20.65	241.50	24.15	276.50	27.65
172.00	17.20	207.00	20.70	242.00	24.20	277.00	27.70
172.50	17.25	207.50	20.75	242.50	24.25	277.50	27.75
173.00	17.30	208.00	20.80	243.00	24.30	278.00	27.80
173.50	17.35	208.50	20.85	243.50	24.35	278.50	27.85
174.00	17.40	209.00	20.90	244.00	24.40	279.00	27.90
174.50	17.45	209.50	20.95	244.50	24.45	279.50	27.95
175.00	17.50	210.00	21.00	245.00	24.50	280.00	28.00

TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
280.50	28.05	315.50	31.55	350.50	35.05	385.50	38.55
281.00	28.10	316.00	31.60	351.00	35.10	386.00	38.60
281.50	28.15	316.50	31.65	351.50	35.15	386.50	38.65
282.00	28.20	317.00	31.70	352.00	35.20	387.00	38.70
282.50	28.25	317.50	31.75	352.50	35.25	387.50	38.75
283.00	28.30	318.00	31.80	353.00	35.30	388.00	38.80
283.50	28.35	318.50	31.85	353.50	35.35	388.50	38.85
284.00	28.40	319.00	31.90	354.00	35.40	389.00	38.90
284.50	28.45	319.50	31.95	354.50	35.45	389.50	38.95
285.00	28.50	320.00	32.00	355.00	35.50	390.00	39.00
285.50	28.55	320.50	32.05	355.50	35.55	390.50	39.05
286.00	28.60	321.00	32.10	356.00	35.60	391.00	39.10
286.50	28.65	321.50	32.15	356.50	35.65	391.50	39.15
287.00	28.70	322.00	32.20	357.00	35.70	392.00	39.20
287.50	28.75	322.50	32.25	357.50	35.75	392.50	39.25
288.00	28.80	323.00	32.30	358.00	35.80	393.00	39.30
288.50	28.85	323.50	32.35	358.50	35.85	393.50	39.35
289.00	28.90	324.00	32.40	359.00	35.90	394.00	39.40
289.50	28.95	324.50	32.45	359.50	35.95	394.50	39.45
290.00	29.00	325.00	32.50	360.00	36.00	395.00	39.50
290.50	29.05	325.50	32.55	360.50	36.05	395.50	39.55
291.00	29.10	326.00	32.60	361.00	36.10	396.00	39.60
291.50	29.15	326.50	32.65	361.50	36.15	396.50	39.65
292.00	29.20	327.00	32.70	362.00	36.20	397.00	39.70
292.50	29.25	327.50	32.75	362.50	36.25	397.50	39.75
293.00	29.30	328.00	32.80	363.00	36.30	398.00	39.80
293.50	29.35	328.50	32.85	363.50	36.35	398.50	39.85
294.00	29.40	329.00	32.90	364.00	36.40	399.00	39.90
294.50	29.45	329.50	32.95	364.50	36.45	399.50	39.95
295.00	29.50	330.00	33.00	365.00	36.50	400.00	40.00
295.50	29.55	330.50	33.05	365.50	36.55	400.50	40.05
296.00	29.60	331.00	33.10	366.00	36.60	401.00	40.10
296.50	29.65	331.50	33.15	366.50	36.65	401.50	40.15
297.00	29.70	332.00	33.20	367.00	36.70	402.00	40.20
297.50	29.75	332.50	33.25	367.50	36.75	402.50	40.25
298.00	29.80	333.00	33.30	368.00	36.80	403.00	40.30
298.50	29.85	333.50	33.35	368.50	36.85	403.50	40.35
299.00	29.90	334.00	33.40	369.00	36.90	404.00	40.40
299.50	29.95	334.50	33.45	369.50	36.95	404.50	40.45
300.00	30.00	335.00	33.50	370.00	37.00	405.00	40.50
300.50	30.05	335.50	33.55	370.50	37.05	405.50	40.55
301.00	30.10	336.00	33.60	371.00	37.10	406.00	40.60
301.50	30.15	336.50	33.65	371.50	37.15	406.50	40.65
302.00	30.20	337.00	33.70	372.00	37.20	407.00	40.70
302.50	30.25	337.50	33.75	372.50	37.25	407.50	40.75
303.00	30.30	338.00	33.80	373.00	37.30	408.00	40.80
303.50	30.35	338.50	33.85	373.50	37.35	408.50	40.85
304.00	30.40	339.00	33.90	374.00	37.40	409.00	40.90
304.50	30.45	339.50	33.95	374.50	37.45	409.50	40.95
305.00	30.50	340.00	34.00	375.00	37.50	410.00	41.00
305.50	30.55	340.50	34.05	375.50	37.55	410.50	41.05
306.00	30.60	341.00	34.10	376.00	37.60	411.00	41.10
306.50	30.65	341.50	34.15	376.50	37.65	411.50	41.15
307.00	30.70	342.00	34.20	377.00	37.70	412.00	41.20
307.50	30.75	342.50	34.25	377.50	37.75	412.50	41.25
308.00	30.80	343.00	34.30	378.00	37.80	413.00	41.30
308.50	30.85	343.50	34.35	378.50	37.85	413.50	41.35
309.00	30.90	344.00	34.40	379.00	37.90	414.00	41.40
309.50	30.95	344.50	34.45	379.50	37.95	414.50	41.45
310.00	31.00	345.00	34.50	380.00	38.00	415.00	41.50
310.50	31.05	345.50	34.55	380.50	38.05	415.50	41.55
311.00	31.10	346.00	34.60	381.00	38.10	416.00	41.60
311.50	31.15	346.50	34.65	381.50	38.15	416.50	41.65
312.00	31.20	347.00	34.70	382.00	38.20	417.00	41.70
312.50	31.25	347.50	34.75	382.50	38.25	417.50	41.75
313.00	31.30	348.00	34.80	383.00	38.30	418.00	41.80
313.50	31.35	348.50	34.85	383.50	38.35	418.50	41.85
314.00	31.40	349.00	34.90	384.00	38.40	419.00	41.90
314.50	31.45	349.50	34.95	384.50	38.45	419.50	41.95
315.00	31.50	350.00	35.00	385.00	38.50	420.00	42.00

TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
420.50	42.05	455.50	45.55	490.50	49.05	525.50	52.55
421.00	42.10	456.00	45.60	491.00	49.10	526.00	52.60
421.50	42.15	456.50	45.65	491.50	49.15	526.50	52.65
422.00	42.20	457.00	45.70	492.00	49.20	527.00	52.70
422.50	42.25	457.50	45.75	492.50	49.25	527.50	52.75
423.00	42.30	458.00	45.80	493.00	49.30	528.00	52.80
423.50	42.35	458.50	45.85	493.50	49.35	528.50	52.85
424.00	42.40	459.00	45.90	494.00	49.40	529.00	52.90
424.50	42.45	459.50	45.95	494.50	49.45	529.50	52.95
425.00	42.50	460.00	46.00	495.00	49.50	530.00	53.00
425.50	42.55	460.50	46.05	495.50	49.55	530.50	53.05
426.00	42.60	461.00	46.10	496.00	49.60	531.00	53.10
426.50	42.65	461.50	46.15	496.50	49.65	531.50	53.15
427.00	42.70	462.00	46.20	497.00	49.70	532.00	53.20
427.50	42.75	462.50	46.25	497.50	49.75	532.50	53.25
428.00	42.80	463.00	46.30	498.00	49.80	533.00	53.30
428.50	42.85	463.50	46.35	498.50	49.85	533.50	53.35
429.00	42.90	464.00	46.40	499.00	49.90	534.00	53.40
429.50	42.95	464.50	46.45	499.50	49.95	534.50	53.45
430.00	43.00	465.00	46.50	500.00	50.00	535.00	53.50
430.50	43.05	465.50	46.55	500.50	50.05	535.50	53.55
431.00	43.10	466.00	46.60	501.00	50.10	536.00	53.60
431.50	43.15	466.50	46.65	501.50	50.15	536.50	53.65
432.00	43.20	467.00	46.70	502.00	50.20	537.00	53.70
432.50	43.25	467.50	46.75	502.50	50.25	537.50	53.75
433.00	43.30	468.00	46.80	503.00	50.30	538.00	53.80
433.50	43.35	468.50	46.85	503.50	50.35	538.50	53.85
434.00	43.40	469.00	46.90	504.00	50.40	539.00	53.90
434.50	43.45	469.50	46.95	504.50	50.45	539.50	53.95
435.00	43.50	470.00	47.00	505.00	50.50	540.00	54.00
435.50	43.55	470.50	47.05	505.50	50.55	540.50	54.05
436.00	43.60	471.00	47.10	506.00	50.60	541.00	54.10
436.50	43.65	471.50	47.15	506.50	50.65	541.50	54.15
437.00	43.70	472.00	47.20	507.00	50.70	542.00	54.20
437.50	43.75	472.50	47.25	507.50	50.75	542.50	54.25
438.00	43.80	473.00	47.30	508.00	50.80	543.00	54.30
438.50	43.85	473.50	47.35	508.50	50.85	543.50	54.35
439.00	43.90	474.00	47.40	509.00	50.90	544.00	54.40
439.50	43.95	474.50	47.45	509.50	50.95	544.50	54.45
440.00	44.00	475.00	47.50	510.00	51.00	545.00	54.50
440.50	44.05	475.50	47.55	510.50	51.05	545.50	54.55
441.00	44.10	476.00	47.60	511.00	51.10	546.00	54.60
441.50	44.15	476.50	47.65	511.50	51.15	546.50	54.65
442.00	44.20	477.00	47.70	512.00	51.20	547.00	54.70
442.50	44.25	477.50	47.75	512.50	51.25	547.50	54.75
443.00	44.30	478.00	47.80	513.00	51.30	548.00	54.80
443.50	44.35	478.50	47.85	513.50	51.35	548.50	54.85
444.00	44.40	479.00	47.90	514.00	51.40	549.00	54.90
444.50	44.45	479.50	47.95	514.50	51.45	549.50	54.95
445.00	44.50	480.00	48.00	515.00	51.50	550.00	55.00
445.50	44.55	480.50	48.05	515.50	51.55	550.50	55.05
446.00	44.60	481.00	48.10	516.00	51.60	551.00	55.10
446.50	44.65	481.50	48.15	516.50	51.65	551.50	55.15
447.00	44.70	482.00	48.20	517.00	51.70	552.00	55.20
447.50	44.75	482.50	48.25	517.50	51.75	552.50	55.25
448.00	44.80	483.00	48.30	518.00	51.80	553.00	55.30
448.50	44.85	483.50	48.35	518.50	51.85	553.50	55.35
449.00	44.90	484.00	48.40	519.00	51.90	554.00	55.40
449.50	44.95	484.50	48.45	519.50	51.95	554.50	55.45
450.00	45.00	485.00	48.50	520.00	52.00	555.00	55.50
450.50	45.05	485.50	48.55	520.50	52.05	555.50	55.55
451.00	45.10	486.00	48.60	521.00	52.10	556.00	55.60
451.50	45.15	486.50	48.65	521.50	52.15	556.50	55.65
452.00	45.20	487.00	48.70	522.00	52.20	557.00	55.70
452.50	45.25	487.50	48.75	522.50	52.25	557.50	55.75
453.00	45.30	488.00	48.80	523.00	52.30	558.00	55.80
453.50	45.35	488.50	48.85	523.50	52.35	558.50	55.85
454.00	45.40	489.00	48.90	524.00	52.40	559.00	55.90
454.50	45.45	489.50	48.95	524.50	52.45	559.50	55.95
455.00	45.50	490.00	49.00	525.00	52.50	560.00	56.00

TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
560.50	56.05	595.50	59.55	630.50	63.05	665.50	66.55
561.00	56.10	596.00	59.60	631.00	63.10	666.00	66.60
561.50	56.15	596.50	59.65	631.50	63.15	666.50	66.65
562.00	56.20	597.00	59.70	632.00	63.20	667.00	66.70
562.50	56.25	597.50	59.75	632.50	63.25	667.50	66.75
563.00	56.30	598.00	59.80	633.00	63.30	668.00	66.80
563.50	56.35	598.50	59.85	633.50	63.35	668.50	66.85
564.00	56.40	599.00	59.90	634.00	63.40	669.00	66.90
564.50	56.45	599.50	59.95	634.50	63.45	669.50	66.95
565.00	56.50	600.00	60.00	635.00	63.50	670.00	67.00
565.50	56.55	600.50	60.05	635.50	63.55	670.50	67.05
566.00	56.60	601.00	60.10	636.00	63.60	671.00	67.10
566.50	56.65	601.50	60.15	636.50	63.65	671.50	67.15
567.00	56.70	602.00	60.20	637.00	63.70	672.00	67.20
567.50	56.75	602.50	60.25	637.50	63.75	672.50	67.25
568.00	56.80	603.00	60.30	638.00	63.80	673.00	67.30
568.50	56.85	603.50	60.35	638.50	63.85	673.50	67.35
569.00	56.90	604.00	60.40	639.00	63.90	674.00	67.40
569.50	56.95	604.50	60.45	639.50	63.95	674.50	67.45
570.00	57.00	605.00	60.50	640.00	64.00	675.00	67.50
570.50	57.05	605.50	60.55	640.50	64.05	675.50	67.55
571.00	57.10	606.00	60.60	641.00	64.10	676.00	67.60
571.50	57.15	606.50	60.65	641.50	64.15	676.50	67.65
572.00	57.20	607.00	60.70	642.00	64.20	677.00	67.70
572.50	57.25	607.50	60.75	642.50	64.25	677.50	67.75
573.00	57.30	608.00	60.80	643.00	64.30	678.00	67.80
573.50	57.35	608.50	60.85	643.50	64.35	678.50	67.85
574.00	57.40	609.00	60.90	644.00	64.40	679.00	67.90
574.50	57.45	609.50	60.95	644.50	64.45	679.50	67.95
575.00	57.50	610.00	61.00	645.00	64.50	680.00	68.00
575.50	57.55	610.50	61.05	645.50	64.55	680.50	68.05
576.00	57.60	611.00	61.10	646.00	64.60	681.00	68.10
576.50	57.65	611.50	61.15	646.50	64.65	681.50	68.15
577.00	57.70	612.00	61.20	647.00	64.70	682.00	68.20
577.50	57.75	612.50	61.25	647.50	64.75	682.50	68.25
578.00	57.80	613.00	61.30	648.00	64.80	683.00	68.30
578.50	57.85	613.50	61.35	648.50	64.85	683.50	68.35
579.00	57.90	614.00	61.40	649.00	64.90	684.00	68.40
579.50	57.95	614.50	61.45	649.50	64.95	684.50	68.45
580.00	58.00	615.00	61.50	650.00	65.00	685.00	68.50
580.50	58.05	615.50	61.55	650.50	65.05	685.50	68.55
581.00	58.10	616.00	61.60	651.00	65.10	686.00	68.60
581.50	58.15	616.50	61.65	651.50	65.15	686.50	68.65
582.00	58.20	617.00	61.70	652.00	65.20	687.00	68.70
582.50	58.25	617.50	61.75	652.50	65.25	687.50	68.75
583.00	58.30	618.00	61.80	653.00	65.30	688.00	68.80
583.50	58.35	618.50	61.85	653.50	65.35	688.50	68.85
584.00	58.40	619.00	61.90	654.00	65.40	689.00	68.90
584.50	58.45	619.50	61.95	654.50	65.45	689.50	68.95
585.00	58.50	620.00	62.00	655.00	65.50	690.00	69.00
585.50	58.55	620.50	62.05	655.50	65.55	690.50	69.05
586.00	58.60	621.00	62.10	656.00	65.60	691.00	69.10
586.50	58.65	621.50	62.15	656.50	65.65	691.50	69.15
587.00	58.70	622.00	62.20	657.00	65.70	692.00	69.20
587.50	58.75	622.50	62.25	657.50	65.75	692.50	69.25
588.00	58.80	623.00	62.30	658.00	65.80	693.00	69.30
588.50	58.85	623.50	62.35	658.50	65.85	693.50	69.35
589.00	58.90	624.00	62.40	659.00	65.90	694.00	69.40
589.50	58.95	624.50	62.45	659.50	65.95	694.50	69.45
590.00	59.00	625.00	62.50	660.00	66.00	695.00	69.50
590.50	59.05	625.50	62.55	660.50	66.05	695.50	69.55
591.00	59.10	626.00	62.60	661.00	66.10	696.00	69.60
591.50	59.15	626.50	62.65	661.50	66.15	696.50	69.65
592.00	59.20	627.00	62.70	662.00	66.20	697.00	69.70
592.50	59.25	627.50	62.75	662.50	66.25	697.50	69.75
593.00	59.30	628.00	62.80	663.00	66.30	698.00	69.80
593.50	59.35	628.50	62.85	663.50	66.35	698.50	69.85
594.00	59.40	629.00	62.90	664.00	66.40	699.00	69.90
594.50	59.45	629.50	62.95	664.50	66.45	699.50	69.95
595.00	59.50	630.00	63.00	665.00	66.50	700.00	70.00

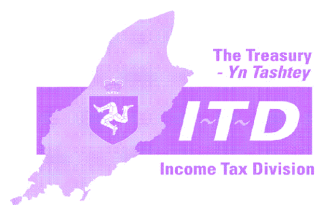
TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due	Taxable Pay	Tax Due
700.50	70.05	735.50	73.55	770.50	77.05	805.50	80.55
701.00	70.10	736.00	73.60	771.00	77.10	806.00	80.60
701.50	70.15	736.50	73.65	771.50	77.15	806.50	80.65
702.00	70.20	737.00	73.70	772.00	77.20	807.00	80.70
702.50	70.25	737.50	73.75	772.50	77.25	807.50	80.75
703.00	70.30	738.00	73.80	773.00	77.30	808.00	80.80
703.50	70.35	738.50	73.85	773.50	77.35	808.50	80.85
704.00	70.40	739.00	73.90	774.00	77.40	809.00	80.90
704.50	70.45	739.50	73.95	774.50	77.45	809.50	80.95
705.00	70.50	740.00	74.00	775.00	77.50	810.00	81.00
705.50	70.55	740.50	74.05	775.50	77.55	810.50	81.05
706.00	70.60	741.00	74.10	776.00	77.60	811.00	81.10
706.50	70.65	741.50	74.15	776.50	77.65	811.50	81.15
707.00	70.70	742.00	74.20	777.00	77.70	812.00	81.20
707.50	70.75	742.50	74.25	777.50	77.75	812.50	81.25
708.00	70.80	743.00	74.30	778.00	77.80	813.00	81.30
708.50	70.85	743.50	74.35	778.50	77.85	813.50	81.35
709.00	70.90	744.00	74.40	779.00	77.90	814.00	81.40
709.50	70.95	744.50	74.45	779.50	77.95	814.50	81.45
710.00	71.00	745.00	74.50	780.00	78.00	815.00	81.50
710.50	71.05	745.50	74.55	780.50	78.05	815.50	81.55
711.00	71.10	746.00	74.60	781.00	78.10	816.00	81.60
711.50	71.15	746.50	74.65	781.50	78.15	816.50	81.65
712.00	71.20	747.00	74.70	782.00	78.20	817.00	81.70
712.50	71.25	747.50	74.75	782.50	78.25	817.50	81.75
713.00	71.30	748.00	74.80	783.00	78.30	818.00	81.80
713.50	71.35	748.50	74.85	783.50	78.35	818.50	81.85
714.00	71.40	749.00	74.90	784.00	78.40	819.00	81.90
714.50	71.45	749.50	74.95	784.50	78.45	819.50	81.95
715.00	71.50	750.00	75.00	785.00	78.50	820.00	82.00
715.50	71.55	750.50	75.05	785.50	78.55	820.50	82.05
716.00	71.60	751.00	75.10	786.00	78.60	821.00	82.10
716.50	71.65	751.50	75.15	786.50	78.65	821.50	82.15
717.00	71.70	752.00	75.20	787.00	78.70	822.00	82.20
717.50	71.75	752.50	75.25	787.50	78.75	822.50	82.25
718.00	71.80	753.00	75.30	788.00	78.80	823.00	82.30
718.50	71.85	753.50	75.35	788.50	78.85	823.50	82.35
719.00	71.90	754.00	75.40	789.00	78.90	824.00	82.40
719.50	71.95	754.50	75.45	789.50	78.95	824.50	82.45
720.00	72.00	755.00	75.50	790.00	79.00	825.00	82.50
720.50	72.05	755.50	75.55	790.50	79.05	825.50	82.55
721.00	72.10	756.00	75.60	791.00	79.10	826.00	82.60
721.50	72.15	756.50	75.65	791.50	79.15	826.50	82.65
722.00	72.20	757.00	75.70	792.00	79.20	827.00	82.70
722.50	72.25	757.50	75.75	792.50	79.25	827.50	82.75
723.00	72.30	758.00	75.80	793.00	79.30	828.00	82.80
723.50	72.35	758.50	75.85	793.50	79.35	828.50	82.85
724.00	72.40	759.00	75.90	794.00	79.40	829.00	82.90
724.50	72.45	759.50	75.95	794.50	79.45	829.50	82.95
725.00	72.50	760.00	76.00	795.00	79.50	830.00	83.00
725.50	72.55	760.50	76.05	795.50	79.55	830.50	83.05
726.00	72.60	761.00	76.10	796.00	79.60	831.00	83.10
726.50	72.65	761.50	76.15	796.50	79.65	831.50	83.15
727.00	72.70	762.00	76.20	797.00	79.70	832.00	83.20
727.50	72.75	762.50	76.25	797.50	79.75	832.50	83.25
728.00	72.80	763.00	76.30	798.00	79.80	833.00	83.30
728.50	72.85	763.50	76.35	798.50	79.85	833.50	83.35
729.00	72.90	764.00	76.40	799.00	79.90	834.00	83.40
729.50	72.95	764.50	76.45	799.50	79.95	834.50	83.45
730.00	73.00	765.00	76.50	800.00	80.00	835.00	83.50
730.50	73.05	765.50	76.55	800.50	80.05	835.50	83.55
731.00	73.10	766.00	76.60	801.00	80.10	836.00	83.60
731.50	73.15	766.50	76.65	801.50	80.15	836.50	83.65
732.00	73.20	767.00	76.70	802.00	80.20	837.00	83.70
732.50	73.25	767.50	76.75	802.50	80.25	837.50	83.75
733.00	73.30	768.00	76.80	803.00	80.30	838.00	83.80
733.50	73.35	768.50	76.85	803.50	80.35	838.50	83.85
734.00	73.40	769.00	76.90	804.00	80.40	839.00	83.90
734.50	73.45	769.50	76.95	804.50	80.45	839.50	83.95
735.00	73.50	770.00	77.00	805.00	80.50	840.00	84.00

TABLE D - TEN PER CENT - MONTHLY

Taxable Pay	Tax Due	
840.50	84.05	
841.00	84.10	
841.50	84.15	
842.00	84.20	
842.50	84.25	
843.00	84.30	
843.50	84.35	
844.00	84.40	
844.50	84.45	
845.00	84.50	
845.50	84.55	
846.00	84.60	
846.50	84.65	
847.00	84.70	
847.50	84.75	
848.00	84.80	
848.50	84.85	
849.00	84.90	
849.50	84.95	
850.00	85.00	
850.50	85.05	
851.00	85.10	
851.50	85.15	
852.00	85.20	
852.50	85.25	
853.00	85.30	
853.50	85.35	
854.00	85.40	
854.50	85.45	
855.00	85.50	
855.50	85.55	
856.00	85.60	
856.50	85.65	
857.00	85.70	
857.50	85.75	
858.00	85.80	
858.50	85.85	
859.00	85.90	
859.50	85.95	
860.00	86.00	
860.50	86.05	
861.00	86.10	
861.50	86.15	
862.00	86.20	
862.50	86.25	
863.00	86.30	
863.50	86.35	
864.00	86.40	
864.00	86.45	
865.00	86.50	
865.50	86.55	
866.00	86.60	
866.50	86.65	
867.00	86.70	
867.50	86.75	
868.00	86.80	
868.50	86.85	
869.00	86.90	
869.50	86.95	
870.00	87.00	
870.50	87.05	
871.00	87.10	
871.50	87.15	
872.00	87.20	
872.50	87.25	
873.00	87.30	
873.50	87.35	
874.00	87.40	
874.50	87.45	
875.00	87.50	

**For monthly paid
staff where the
taxable pay
exceeds £875.00
use Table C to
calculate tax due
on the balance.**



Income Tax Division
Government Office, Douglas
Isle Of Man, British Isles
IM1 3TX

Telephone	(01624) 685400
Fax	(01624) 685351
Email	incometax@itd.treasury.gov.im
Website	www.gov.im/treasury/incometax