

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 - 11 900	NIL	NIL
	11 901 - 21 200	0.15	1785.00
	21 201 - 28 700	0.25	3905.00
	28 701 and over	0.35	6775.00

SINGLE RATES	INCOME	TAX RATE	SUBTRACT
	0 - 8500	NIL	NIL
	8501 - 14 500	0.15	1275
	14 501 - 19 500	0.25	2725
	19 501 and over	0.35	4675

PARENT RATES	INCOME	TAX RATE	SUBTRACT
	0 - 9300	NIL	NIL
	9301 - 15 800	0.15	1395
	15 801 - 21 200	0.25	2975
	21 201 and over	0.35	5095