

[AS REPORTED FROM THE COMMITTEE OF THE WHOLE HOUSE]

*House of Representatives, 18 September 1981.*

Words struck out are shown in italics within bold round brackets, or with black rule at beginning and after last line; words inserted are shown in roman underlined with a double rule, or with double rule before first line and after last line.

*Hon. Mr Templeton*

## INCOME TAX AMENDMENT

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### A BILL INTITULED

#### An Act to amend the Income Tax Act 1976

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

No. 56—2

Price \$1.65c

**1. Short Title**—This Act may be cited as the Income Tax Amendment Act 1981, and shall be read together with and deemed part of the Income Tax Act 1976\* (hereinafter referred to as the principal Act).

**2. Application**—Except where this Act otherwise provides, this Act shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1981 and in every subsequent year. 5

**3. Interpretation**—(1) Section 2 of the principal Act is hereby amended by repealing the definition of the expression “investment society dividends”, and substituting the following definition: 10

“Investment society dividends’ means—

“(a) Dividends declared by any society registered or incorporated under the Building Societies Act 1965, the Industrial and Provident Societies Act 1908, or the Friendly Societies Act 1909; and 15

“(b) All sums received and all benefits, advantages, or savings (including the discharge, forgiveness, or satisfaction of any obligation, liability, or debt) received, gained, achieved, or afforded, whether or not in money and whether or not convertible into money, by or to any member of, or shareholder in, any building society registered or incorporated under the Building Societies Act 1965 in respect of the sale or other disposition of any shares in that building society to it by that member or shareholder, reduced by an amount equal to the amount paid up on those shares:” 20 25

(2) Section 65 (2) (j) of the principal Act is hereby amended by inserting, after the word “dividends”, the words “, investment society dividends”. 30

(3) Section 2 of the principal Act is hereby further amended by repealing the definition of the expression “New Zealand”, and substituting the following definition: 35

“‘New Zealand’ includes—

“(a) The continental shelf as defined in section 2 of the Continental Shelf Act 1964:

\*1976, No. 65

Amendments: 1977, No. 29; 1977, No. 81; 1978, No. 28; 1979, No. 18; 1979, No. 138; 1980, No. 28; 1980, No. 69

5 “(b) The water and the air space above any part of that continental shelf that is beyond the territorial sea of New Zealand (as that territorial sea is defined in section 3 of the Territorial Sea and Exclusive Economic Zone Act 1977) where and to the extent that, in any case where any exploration or any exploitation in connection with or in relation to that part or any natural resource of that part is, or is to be, or may be, carried on, carried out, or undertaken,—

10 “(i) That exploration or, as the case may be, that exploitation, involves or will involve, or includes or will include, any activity or operation on, or in, or in connection with, or in relation to that water or that air space:

15 “(ii) Any act, matter, circumstance, or thing that is done or is to be done, or that arises or will arise, or that occurs or will occur in connection with, or in relation to, that exploration or that exploitation is, or will be, an act, or a matter, or a circumstance, or a thing, as the case may be, that involves, or is connected with, or relates to that water or that air space or any activity or operation on, or in, or in connection with, or in relation to that water or that air space.”

20 (4) Section 243 of the principal Act (as amended by section 30 68 of the Income Tax Amendment Act 1979) is hereby consequentially amended—

- 35 (a) By repealing the definition, in subsection (1), of the expression “specified activities”:  
(b) By omitting from subsection (2) (pa) the words “whether in New Zealand or elsewhere”, and substituting the words “in New Zealand”:  
(c) By repealing the second proviso to subsection (2) (pa).

40 **4. First home mortgage interest rebate**—(1) The principal Act is hereby further amended by inserting, after section 48A (as inserted by section 6 (1) of the Income Tax Amendment Act (No. 2) 1977), the following section:

“48B. (1) For the purposes of this section,—

“‘Date of acquisition’, in relation to any acquisition of a home by any person, means the date on which the

legal or, as the case may be, the equitable ownership of the home is given and taken, whichever date is the earlier:

- “ ‘First home’, in relation to any taxpayer, means a home  
 acquired for use primarily as the taxpayer’s principal  
 place of abode, where at the date of acquisition of  
 that home, and at all times before that date, the  
 taxpayer and the spouse (if any) of that taxpayer,  
 did not hold, in New Zealand or elsewhere, a prior  
 interest in a home: 5
- “ ‘Home’ means a house, flat, townhouse, home unit, unit  
 of a multi-unit building, or other similar dwelling,  
 in New Zealand, together with any appurtenances  
 belonging thereto and usually enjoyed therewith: 10
- “ ‘Interest in a home’ means— 15
- “(a) Any interest in any land, in New Zealand  
 or elsewhere, used primarily or partly for the pur-  
 pose of any business, if a building on that land is  
 occupied as the principal place of abode of the  
 person holding the interest: 20
- “(b) In relation to any shareholder of a company,  
 any interest owned by the company in a building, in  
 New Zealand or elsewhere, where that building  
 or any part of that building is occupied as the princi-  
 pal place of abode of that shareholder and where 25  
 that occupation occurs at a time when that share-  
 holder or the spouse of that shareholder (whether  
 alone or together, or together with any other person  
 where that other person and the shareholder or the  
 spouse of that shareholder are associated persons) 30  
 has control of that company:
- “(c) Any interest in the shares of a company  
 where the holding of that interest exclusively entitles  
 the holder or holders of those shares to the use and  
 occupation of a specified residential unit of a multi-  
 unit building, in New Zealand or elsewhere, owned 35  
 by that company:
- “(d) Any other legal or equitable interest the  
 holding of which entitles the holder to the personal  
 use and occupation of a dwelling in New Zealand 40  
 or elsewhere,—  
 but does not include—
- “(e) In relation to any trustee, any interest held  
 by him in his capacity as trustee for another person:

“(f) Any interest, in relation to any home, in terms of any trust where that interest does not confer on the holder of that interest the right of sole occupancy of that home:

5 “(g) Any life interest in a home granted pursuant to the terms of a trust where the life tenant does not occupy the home as his or her principal place of abode:

10 “(h) Any interest in a home where that interest is acquired as the result of a distribution pursuant to the terms of an estate or trust, and where the Commissioner is satisfied that the interest so acquired is a proportion or share of the home and that that interest does not entitle the holder of that interest to personally use the home as that holder’s principal place of abode:

15 “(i) Any interest under a lease for any period of not more than 5 years certain:

20 “(j) Any interest in any building situated on any Maori land (within the meaning of the Maori Affairs Act 1953) where that interest does not confer the right of personal use and occupation of that building on the holder of that interest:

25 “‘Mortgage’ means any instrument registered pursuant to the Land Transfer Act 1952 or the Deeds Registration Act 1908 creating any legal mortgage over land; and includes—

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30 “(a) An unconditional agreement for the sale and purchase of real property or a leasehold estate consisting, in either case, of land and a home where the terms of that agreement are such that the purchaser is required to pay interest on the amount (if any) of the purchase price unpaid:

35 “(b) A mortgage of shares in a company where the owner of those shares is exclusively entitled, by virtue of that ownership, to the occupation of a specified residential unit in a multi-unit building owned by that company:

40 “(c) An unconditional agreement for the sale and purchase of shares in a company where the purchaser of those shares is exclusively entitled, by virtue of that agreement, to the occupation of a specified residential unit in a multi-unit building owned by that company and the terms of that agreement are such

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that the purchaser of those shares is required to pay interest on the amount (if any) of the purchase price unpaid,—

*New*

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“(a) An unconditional agreement for the sale and purchase of real property or a leasehold estate consisting, in either case, of land and a home thereon:

“(b) A mortgage of shares in a company where the owner of those shares is exclusively entitled, by virtue of that ownership, to the occupation of a specified residential unit in a multi-unit building owned by that company: 10

“(c) An unconditional agreement for the sale and purchase of shares in a company where the purchaser of those shares is exclusively entitled, by virtue of that agreement, to the occupation of a specified residential unit in a multi-unit building owned by that company: 15

“(d) Any deed which creates an occupation right,— 20

but does not include any mortgage between associated persons, except where the Commissioner is satisfied that, in relation to that mortgage and to all dealings in relation to that mortgage, those associated persons are at all relevant times persons dealing with each other in such manner and upon such terms as would be expected if they were not associated persons at those times: 25

*New*

“Occupation right”, in relation to any home, means the right to reside in and occupy the home, granted, pursuant to the terms of a deed or other instrument in writing entered into between an employer and, as the case may be, an employee of that employer, or an employee of that employer and the spouse of that employee (that deed or, as the case may be, that instrument in writing being referred to in this section as the deed, and that employee or, as the case may be, that spouse being referred to hereafter in this definition as the signatory), to the signatory, where— 30  
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*New*

- 5 “(a) The Commissioner is satisfied that at the time of the execution of the deed there are special circumstances by reason of which the signatory is unable to obtain title to the land on which the home is situated; and
- 10 “(b) The terms of the deed provide that—
- 15 “(i) In consideration for an agreed price in relation to the home the signatory has the right to reside in and occupy the home for the duration of the term of the right; and
- 20 “(ii) To the extent that any amount of the agreed price remains unpaid the signatory is required to pay interest to the employer in respect of that amount unpaid; and
- 25 “(iii) On the cessation of the said right the employer is required to pay to the signatory an amount equal to the fair market value of the home at the time of the cessation, reduced by the aggregate of the amounts (if any) of the said agreed price and the said interest that are unpaid at that time:
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- 30 “‘Owner-occupier’ means—
- “ (a) A person who owns or jointly owns or owns in common a first home that is occupied by that person as a principal place of abode:
- “ (b) A person whose spouse owns or jointly owns or owns in common a first home that is occupied by them as a principal place of abode:
- 35 “ (c) A person who owns, or who together with a spouse (not being a spouse who is separated and living separate and apart from that person) jointly owns or owns in common, a first home that is occupied as a principal place of abode by that person, or that spouse, or both of them:
- 40 “‘Qualifying interest’, in relation to any taxpayer, means the amount of interest paid on or after the 1st day of April 1981 pursuant to any qualifying mortgage, where, at the time of that payment, the taxpayer is an owner-occupier of a first home; but does not include—

“(a) Any amount of interest paid which has been or is to be taken into account in calculating the assessable income derived in any income year by the taxpayer or the spouse of the taxpayer:

“(b) Any amount of interest paid that is reimbursed or refunded or is to be reimbursed or refunded to the taxpayer or the spouse of the taxpayer: 5

“‘Qualifying mortgage’, in relation to any taxpayer, means any mortgage entered into by the taxpayer, or the spouse of the taxpayer, or both of them, as the case may be, to the extent that the money borrowed under that mortgage is used for the purpose of— 10

“(a) The acquisition of a first home by that taxpayer, or that spouse, or both of them:

“(b) The repayment of any other money borrowed under any mortgage where that other money was used for the purpose of— 15

“(i) Any acquisition of the kind referred to in paragraph (a) of this definition:

“(ii) The repayment of the money borrowed and used for the purpose of the aforesaid repayment. 20

*New*

“(1A) For the purposes of this section, where any person is— 25

“(a) The owner of specified shares in a company; or

“(b) The purchaser of specified shares in a company, under an unconditional agreement for the sale and purchase of those shares,—

and that person is, by virtue of that ownership or that purchase of those shares, entitled to the exclusive occupation of a specified residential unit in a multi-unit building owned by that company, that person shall be deemed to own that residential unit. 30

“(2) Subject to this section and section 57 of this Act, in the assessment of every taxpayer (other than an absentee) who during any income year is an owner-occupier of a first home, there shall be allowed as a rebate of income tax, in respect of qualifying interest paid during that income year by the taxpayer or the spouse of the taxpayer, an amount equal to the lesser of— 35 40

“(a) The sum of \$1,000:

“(b) 50 percent of the amount of the qualifying interest paid:



“Provided that, except where the date of acquisition of that first home occurred during the period that commenced on the 1st day of April 1976 and ended with the 31st day of March 1981, the amount of rebate allowable in respect of the income year referred to in subsection (5) (c) of this section shall not exceed \$1,000 reduced by the amount of the rebate allowed under this section in the assessment of the taxpayer or, as the case may be, of the spouse of the taxpayer for the income year referred to in subsection (5) (a) of this section.

“(3) Where in any income year the taxpayer and the spouse of that taxpayer (not being a spouse who is separated and living separate and apart from the taxpayer) are owner-occupiers of a first home, the rebate under this section in respect of that income year and that taxpayer and his or her spouse shall be allowed only in the assessment of whichever of them derived the greater amount of assessable income during that income year.

“(4) Where 2 or more taxpayers are owner-occupiers of the same first home and would, apart from this subsection, be entitled under this section, in relation to any income year, to rebates exceeding in the aggregate \$1,000 in respect of qualifying interest paid during that income year, the Commissioner shall not allow, in relation to that income year and to those taxpayers, rebates amounting in the aggregate to more than \$1,000 to be apportioned among the several taxpayers in such manner as he considers fair and equitable.

“(5) Subject to this section, the amount of interest in respect of which the rebate under this section shall be allowed, shall be the amount of qualifying interest paid by the taxpayer during—

“(a) The income year in which the date of acquisition of the first home occurs;

“(b) The income year in which, as the case may be, the first, second, third, or fourth anniversary of the date of acquisition of the first home occurs;

“(c) In relation to the income year in which the fifth anniversary of the date of acquisition occurs, the period commencing with the first day of that income year and ending with the day which immediately precedes that fifth anniversary.

“(6) No rebate shall be allowed under this section unless the taxpayer furnishes to the Commissioner in support of the claim for the rebate such receipts or other evidence as the Commissioner considers necessary.

*New*

“(6A) Where, in relation to any home, any person is granted an occupation right, this section shall apply as if, pursuant to the deed which created that right and on the date of the execution of that deed,—

“(a) That person acquired that home; and

“(b) In relation to that home, that person acquired and became the holder of an interest in a home; and

“(c) The equitable ownership of that home were given to, and taken by, that person.

“(7) This section shall apply where the date of acquisition of the first home occurred on or after the 1st day of April 1976.”

(2) Section 57 (2) of the principal Act is hereby amended by inserting, after paragraph (da) (as inserted by section 6 (2) of the Income Tax Amendment Act (No. 2) 1977), the following paragraph:

“(db) Section 48B:”.

**5. Rebate for savings in special farm, fishing vessel, or home ownership accounts**—(1) Section 49 (3) of the principal Act (as amended by section 5 (1) (a) of the Income Tax Amendment Act 1980) is hereby amended by omitting from the proviso the expression “\$2,000”, and substituting the expression “\$3,000”.

(2) This section shall come into force on the 1st day of January 1982.

**6. Rebate for young families**—(1) Section 53 (2) of the principal Act is hereby amended by omitting the expression “\$12,100” (as substituted by section 6 (1) (b) of the Income Tax Amendment Act 1980), and substituting the expression “\$13,700”.

(2) The Income Tax Amendment Act 1980 is hereby consequentially amended by repealing section 6 (1) (b).

**7. Low income family rebate**—Section 53B (3) of the principal Act (as inserted by section 7 (1) of the Income Tax Amendment Act 1980) is hereby amended by omitting the expression “\$8,200”, and substituting the expression “\$9,800”.

**8. Rebate in respect of gifts of money and payment of school fees**—(1) Section 56A (2) of the principal Act (as inserted by section 9 (1) of the Income Tax Amendment Act

(No. 2) 1977 and amended by section 9 (1) of the Income Tax Amendment Act 1978) is hereby amended by omitting the expression “\$2”, and substituting the expression “\$5”.

*New*

5 (1A) Section 56A (2) of the principal Act (as so inserted and amended) is hereby further amended by adding the following paragraph:

“(t) New Zealand Sports Foundation (Incorporated).”

(2) Subsection (1) of this section shall apply with respect  
10 to the tax on income derived in the income year that commences on the 1st day of April 1982 and in every subsequent year.

**9. Interpretation**—(1) Section 60 (1) of the principal Act is hereby amended by repealing the definition of the expres-  
15 sion “farm vendor mortgage” (as inserted by section 11 (3) of the Income Tax Amendment Act (No. 2) 1977), and substituting the following definition:

“‘Farm vendor mortgage’ means a mortgage—

20 “(a) Which secures a loan provided by the vendor or vendors of a farm; and

“(b) Which has been approved by the Rural Banking and Finance Corporation of New Zealand for the purpose of the exemption to which section 61 (52) of this Act applies; and

25 “(c) In respect of which written notice of such approval and of any variation has been delivered by the Corporation to the Commissioner.”.

(2) Section 60 of the principal Act is hereby further amended by adding the following subsection:

30 “(3) For the purposes of section 61 (38) of this Act, whether or not any person (not being an employer of the kind referred to in paragraph (a) of that section) is resident in New Zealand shall be determined as if section 241 (1B) of this Act had not been enacted.”

35 (3) Subsection (2) of this section shall apply from the commencement of section 10 of the Income Tax Amendment Act 1980.

**10. Exemption from tax of gratuities paid to members of non-regular forces**—Section 61 (11) of the principal Act  
40 is hereby amended by omitting from the proviso the expression “\$120”, and substituting the expression “\$300”.

**11. Incomes wholly exempt from tax**—(1) Section 61 of the principal Act is hereby amended by repealing paragraph (35) (as amended by section 21 (4) of the Income Tax Amendment Act 1978 and section 4 (4) of the Income Tax Amendment Act 1979), and substituting the following paragraph: 5

“(35) Income derived by any person from any monetary benefit under Part I of the Social Security Act 1964, other than national superannuation or unemployment benefit:”.

(2) Section 345 (2) (b) of the principal Act (as amended by section 40 (1) of the Income Tax Amendment Act (No. 2) 1977 and section 4 (4) of the Income Tax Amendment Act 1979) is hereby further amended by omitting the words “out of the Consolidated Account”, and substituting the words “under Part I of the Social Security Act 1964”. 10 15

(3) The Income Tax Amendment Act 1978 is hereby consequentially amended by repealing section 21 (4).

**12. Items included in assessable income**—(1) Section 65 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection: 20

“(1A) For the purposes of this section, the term ‘interest’ shall include a cash prize received pursuant to section 31A of the Building Societies Act 1965 or, where, pursuant to that section, the prize is taken in the form of an advance, an amount equal to the amount of the cash prize which would otherwise have been received, and such interest shall be deemed to have been derived,— 25

“(a) In the case of a cash prize, on the day on which the bonus ballot was held from which the prize arose:

“(b) In the case of a prize taken in the form of an advance, on the day on which the advance or the first of any advances was made.” 30

(2) Section 60 (1) of the principal Act is hereby amended by inserting, after the definition of the expression “foreign pension fund”, the following definition: 35

“‘Interest’, in relation to paragraph (13) of that section, includes interest within the meaning of section 65 (1A) of this Act:”.

(3) Section 31A of the Building Societies Act 1965 (as inserted by section 9 (1) of the Building Societies Amendment Act 1980) is hereby amended, from its commencement, by repealing subsection (8). 40

13. Standard deduction for expenditure or loss incurred in production of income from employment—(1) Section 105 (2) of the principal Act is hereby amended by repealing paragraph (b), and substituting the following paragraph:

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“ (b) The total amount of expenditure or loss incurred in respect of any item of expenditure or loss specified in the Fourth Schedule to this Act, reduced by every amount received (whether before or after the incurring of that expenditure or loss) in respect of or in relation to that expenditure or loss, to the extent that that total amount, as so reduced, was incurred in the gaining or producing of that assessable income, and to the extent that that total amount, as so reduced, does not exceed the amount specified, in relation to that item of expenditure or loss, in that Fourth Schedule.”

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*New*

“ (b) An amount equal to the smaller of—

“ (i) The aggregate of the amounts of the expenditure and losses (being expenditure and losses incurred by the taxpayer in gaining or producing that assessable income) of any of the kinds specified in the Fourth Schedule to this Act, reduced by every amount received (whether before or after the incurring of that expenditure and those losses), by or on behalf of the taxpayer, in respect of or in relation to that expenditure and those losses:

“ (ii) The said aggregate, reduced by every amount that, in relation to the said expenditure and losses so incurred, is (in accordance with the said Fourth Schedule, and by reason of the maximum or, as the case may be, the maxima specified therein in respect of the said expenditure and losses) not a deductible amount.”

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(2) Section 105 of the principal Act is hereby further amended by repealing subsections (3) and (4), and substituting the following subsection:

40 “ (3) No deduction shall be allowed under section 104 of this Act in respect of any amount of expenditure or loss referred to in subsection (2) (b) of this section unless the taxpayer furnishes to the Commissioner in support of his

claim for the deduction such receipts or other evidence, indicating that the expenditure or loss in respect of which the claim is made has been incurred by the taxpayer, as the Commissioner considers necessary."

**14. Depreciation allowances, etc., on motorcars— 5**

(1) Section 110 (1) of the principal Act is hereby amended by inserting, after paragraph (a) of the definition of the expression "motorcar", the following paragraph:

"(aa) Any rental vehicle; or".

(2) Section 110 (1) of the principal Act is hereby further 10 amended by inserting, after the definition of the expression "motorcar", the following definition:

" 'Rental vehicle' means a motor vehicle used, by the holder of a rental-service licence issued pursuant to the Transport Act 1962, solely or principally for 15 letting on hire (otherwise than under a hire purchase agreement and otherwise than under a lease or bailment that is for a period exceeding 3 months) pursuant to that rental-service licence, to any person (that person and the holder of the rental-service 20 licence not being associated persons):".

(3) Section 110 (1) of the principal Act is hereby further amended by repealing paragraph (c) of the definition of the expression "specified cost" (as added by section 23 (2) of the Income Tax Amendment Act 1978), and substituting the 25 following paragraphs:

"(c) Where the motorcar is acquired on or after the 1st day of April 1978 and on or before the 31st day of March 1981, \$8,000:

"(d) Where the motorcar is acquired on or after the 1st 30 day of April 1981, \$11,000."

(4) Subsections (1) and (2) of this section shall apply with respect to any rental vehicle (as defined in section 110 (1) of the principal Act) acquired on or after the 1st day of April 1981. 35

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(5) Subsection (3) of this section shall come into force on the day on which this Act receives the Governor-General's assent.

*New*

(5) Subsection (3) of this section shall apply with respect to the tax on income derived in any income year, whether commencing before or after the day on which this Act receives the Governor-General's assent. 40

**15. Certain expenditure relating to energy conservation—**

(1) Section 125 (2) of the principal Act (as substituted by section 21 of the Income Tax Amendment Act (No. 2) 1977) is hereby amended by inserting, after the words “qualifying expenditure”, the words “(not being qualifying expenditure incurred after the 31st day of March 1982)”.

(2) Section 125 of the principal Act is hereby further amended by inserting, after subsection (2) (as so amended), the following subsection:

10 “(2A) Subject to this section, in any case where—

“(a) The Commissioner is satisfied that any taxpayer has, on or before the 31st day of March 1982, entered into a binding contract; and

15 “(b) Pursuant to that binding contract, qualifying expenditure is incurred in any income year in any business of that taxpayer; and

“(c) That qualifying expenditure is incurred within such period after the 31st day of March 1982 as, in the opinion of the Commissioner of Inland Revenue, is reasonable in the circumstances of the particular case; and

“(d) That taxpayer has not been granted and will not be granted a loan under the energy conservation loans scheme in respect of that expenditure,—

25 subsection (2) of this section shall apply in relation to that expenditure as if the words “(not being qualifying expenditure incurred after the 31st day of March 1982)” were omitted.”

*Struck Out*

30 (3) This section shall come into force on the day on which this Act receives the Governor-General’s assent.

**16. Farmer’s expenditure on tree planting—**

(1) Section 134 (1) of the principal Act is hereby amended by inserting, after the words “any expenditure”, the words “, not being expenditure in respect of which a payment has been made or is to be made to the taxpayer under the Forestry Encouragement Grants Regulations 1981,”.

(2) This section shall apply with respect to the tax on income derived in the income year that commenced on the 40 1st day of April 1980 and in every subsequent year.

**17. Forestry encouragement grants**—(1) Section 168 (2) of the principal Act is hereby amended by repealing paragraph (a), and substituting the following paragraph:

“(a) Any payment to any taxpayer made in any income year under the Forestry Encouragement Grants Regulations 1970 or the Forestry Encouragement Grants Regulations 1981 (those regulations being referred to in this section as the regulations):”

(2) Section 168 of the principal Act is hereby further amended by repealing subsection (5), and substituting the following subsection:

“(5) Where, in any income year, a payment to any taxpayer is made under the regulations, no deduction shall be allowed, in calculating the assessable income derived by the taxpayer in that income year or in any other income year, in respect of any of the expenditure in respect of which the payment is made unless, and except to the extent to which, the amount of that expenditure exceeds,—

“(a) In any case where the payment in respect of that expenditure is made under the Forestry Encouragement Grants Regulations 1970 or regulation 5 (1) of the Forestry Encouragement Grants Regulations 1981, twice the amount of the expenditure portion of that payment:

“(b) In any case where the payment in respect of that expenditure is made under regulation 5 (2) of the Forestry Encouragement Grants Regulations 1981, one and one-half times the amount of the expenditure portion of that payment.”

(3) This section shall apply with respect to the tax on income derived in the income year that commenced on the 1st day of April 1980 and in every subsequent year.

**18. Grant-related suspensory loans**—(1) Section 173 (1) (a) of the principal Act (as substituted by section 32 of the Income Tax Amendment Act 1978 and amended by section 39 of the Income Tax Amendment Act 1980) is hereby further amended by repealing subparagraph (iii), and substituting the following subparagraphs:

“(iii) A Pacific Islands Industrial Development Scheme suspensory loan; or

“(iv) An employment creation suspensory loan; or

“(v) An industry relocation suspensory loan; or

“(vi) A small enterprise suspensory loan; or

“(vii) Transfer cost assistance; or



- “(viii) Staff training assistance; or
- “(ix) A special project grant; or
- “(x) A pioneer status suspensory loan; or
- “(xi) A job creation suspensory loan,—”.

5 (2) The Income Tax Amendment Act 1980 is hereby consequentially amended by repealing section 39.

(3) This section shall apply,—

- 10 (a) In relation to job creation suspensory loans, from the date on which the first of such loans was made to any person by the Development Finance Corporation of New Zealand or the Department of Trade and Industry:
- (b) In relation to Pacific Islands Industrial Development Scheme suspensory loans, with respect to the tax on income derived in the income year that commenced on the 1st day of April 1980 and in every subsequent income year.

19. Interpretation—(1) Section 215 (1) of the principal Act is hereby amended—

- 20 (a) By inserting in paragraph (a) of the definition of the term “specified mineral”,—
  - (i) After the word “feldspar”, the word “fluorite”; and
  - 25 (ii) After the word “wollastonite”, the word “zeolite”.
- (b) By omitting from the said paragraph (a) the words “silica in lump form used only in the production of silicon metal or ferro silicon”, and substituting the words “silica in lump form used only in the production of silicon carbide, silicon metal, or ferro silicon, silica in sand form used only in the production of silicon carbide”.
- (2) The following notices are hereby revoked:
  - 35 (a) Notice published in the *Gazette* of the 3rd day of February 1977, at page 184, declaring the mineral fluorite to be a specified mineral for the purposes of section 153E of the Land and Income Tax Act 1954:
  - 40 (b) Notice published in the *Gazette* of the 27th day of March 1980, at page 910, declaring silica in lump or sand form, used only in the production of silicon carbide, to be a qualifying mineral for the purposes of section 215 of this Act:

- (c) Notice published in the *Gazette* of the 23rd day of April 1980, at page 1213, declaring the mineral zeolite to be a specified mineral for the purposes of section 215 of this Act.

**20. Companies engaged in exploring, searching for, or mining certain minerals—**(1) Section 216 of the principal Act is hereby amended by adding to subsection (12), after the first proviso, the following proviso: 5

“Provided also that nothing in this subsection shall apply in respect of any such asset in any case where the ownership of that asset is relinquished, forfeited, or surrendered (that relinquishment, forfeiture, or surrender of the ownership of that asset being referred to hereafter in this proviso as the forfeiture) by a mining company to another person and where the Commissioner is satisfied that— 10 15

“(i) The forfeiture is not in consequence of a sale of that asset; and

“(ii) No consideration is received or receivable by that mining company for the forfeiture; and

“(iii) Where that mining company and that other person are, at any time relevant to the manner and terms of the forfeiture, associated persons, that company and that other person dealt with each other (in relation to that forfeiture) at that time, and every other time so relevant in relation to that forfeiture, in such manner and on such terms as would be expected if that company and that other person had, at all such times, not been associated persons.” 20 25

(2) Section 216 of the principal Act is hereby further amended by inserting, after subsection (15), the following subsections: 30

“(15A) Where—

“(a) Any asset (not being an asset to which subsection (11) of this section has applied, except where subsection (17) (c) of this section has subsequently applied to that asset) of a mining company that the company acquired or became possessed of as a result of any exploration expenditure or development expenditure is lost, destroyed, or damaged (that 35 40

asset being referred to hereafter in this subsection and subsection (15B) of this section as the damaged asset, and that loss, destruction, or damage, as the case may be, being referred to hereafter in this subsection and subsection (15B) of this section as the loss) in any income year and, in respect of that expenditure, a deduction has been allowed under—

“(i) This section of this Act; or

“(ii) Section 153F of the Land and Income Tax Act 1954; or

“(iii) Section 27 of the Land and Income Tax Amendment Act 1971,—

in calculating the assessable income derived by that company in any income year and, in respect of that loss, a payment by way of insurance, indemnity, compensation, or other damages (that payment being referred to hereafter in this subsection and subsection (15B) of this section as the insurance payment) is made to that company, that asset shall be deemed to have been sold by that company, in the income year in which that payment is so made, for a consideration equal to the aggregate of—

“(iv) The amount of that insurance payment made to that company; and

“(v) The amount (if any) payable to that company on the sale or other disposal of any scrap of that damaged asset,—

and subsection (12) of this section shall, with any necessary modifications, apply accordingly:

“(b) A mining company to which paragraph (a) of this subsection applies, ceases to be a mining company before, as the case may be,—

“(i) The amount of the insurance payment is paid to it; or

“(ii) The scrap of the damaged asset is sold or otherwise disposed of; or

“(iii) The amount payable to that mining company on that sale or other disposal is received by it,—

that mining company shall be treated, for the purposes of this subsection and subsection (12) of this section, as if it had not so ceased.

“(15B) Notwithstanding subsection (15A) of this section, where the mining company gives, in writing, within the time within which that mining company is required to furnish a return of its income for the income year in which there occurred the loss in respect of which the insurance payment has been or is to be made to that company, notice to the Commissioner that the amount of that insurance payment is to be used for the purpose of, as the case may be, the replacement, restoration, or repair of that damaged asset (that replacement, restoration, or repair, as the case may be, being referred to hereafter in this subsection as the restoration) and operations for the purpose of that restoration are commenced not later than the end of the second income year immediately succeeding the income year in which that loss occurred, the following provisions shall apply:

“(a) That damaged asset shall not be deemed to have been sold:

“(b) The amount (if any) payable to that company on the sale or other disposal of any scrap of that damaged asset shall for the purposes of this subsection be deemed to be an insurance payment made to that company in the income year in which that sale or other disposal occurs:

“(c) For the purposes of this Act, where any expenditure has been incurred by that company in the restoration of that damaged asset, no deduction shall be allowed under this Act (including sections 119 to 123),—

“(i) Except as provided in paragraph (d) of this subsection, in respect of that expenditure; or

“(ii) Except as expressly provided in this section, by way of depreciation of the asset acquired by that company, or of which it has become possessed, as a result of that expenditure:

“(d) In any case where the amount of the expenditure incurred by that company in the restoration of that damaged asset exceeds the amount of that insurance payment made to it in respect of the loss which has occurred in relation to that damaged asset, the amount of that excess shall be deemed to be an amount of expenditure of the kind to which subsection (8) of this section applies:

- 5 “(e) Where the insurance payment made to that company  
in respect of the loss of that damaged asset exceeds  
the aggregate of the amounts of the expenditure  
incurred by that company in the restoration of that  
damaged asset, an amount equal to the amount of  
that excess shall, whether or not that company has  
ceased to be a mining company before the amount  
of that excess has been determined, be deemed to  
10 be assessable income from mining derived by that  
company in the income year in which that restora-  
tion was completed; and for the purposes of this  
paragraph, where the operations for the purpose of  
that restoration have ceased before the completion  
of that restoration, that restoration shall be deemed  
15 to have been completed on the day on which those  
operations so ceased:
- 20 “(f) For the purposes of this subsection and subsections  
(11), (12), and (17) (c) of this section, any asset  
or part of an asset which that company acquires or  
becomes possessed of as a result of any expenditure  
incurred by it in the restoration of that damaged  
asset shall be deemed to be the same asset or, as  
the case may be, a part of the same asset as became  
the damaged asset:
- 25 “(g) Where the restoration of that damaged asset is not  
completed before the expiry of such time as the  
Commissioner considers reasonable, paragraph (e)  
of this subsection shall, so far as it is applicable,  
30 apply in respect of that damaged asset, the insur-  
ance payment made in respect of the loss of that  
asset, and the expenditure incurred in the restora-  
tion of it, as if that restoration were completed on  
the day on which that time expired and as if no  
expenditure in the restoration of that damaged asset  
35 were incurred by that company after that day:
- 40 “(h) In any case where paragraph (g) of this subsection  
applies in respect of that damaged asset, any  
expenditure incurred by that mining company,  
after the day referred to in that paragraph, in the  
restoration of that damaged asset shall, for the  
purposes of this section, be deemed to be expendi-  
45 ture of the same kind as the expenditure as a result  
of which that company acquired or became pos-  
sessed of that damaged asset, and the amount of that

expenditure so incurred after that day shall, for the purposes of paragraph (d) of this subsection, be deemed to be the amount of an excess of the kind referred to in the said paragraph (d) :

“(i) Where, after the commencement of operations for the purpose of the restoration of that damaged asset and before that restoration is completed,— 5

“(i) That damaged asset is transferred from the mining operations of that company and is used by that company wholly or principally for the purpose of gaining or producing assessable income other than from mining; or 10

“(ii) That damaged asset (not being the scrap thereof) is sold or otherwise disposed of by that company; or 15

“(iii) That company ceases to be a mining company,—

paragraph (e) of this subsection shall, so far as it is applicable, apply in respect of that damaged asset, the insurance payment made in respect of the loss of that asset, and the expenditure incurred in the restoration of it, as if that restoration were completed on the day on which, as the case may be, that transfer, or that sale, or that other disposal, or that cessation, occurred and as if no expenditure in the restoration of that damaged asset were incurred after that day.” 20 25

**21. Resident mining operators**—(1) Section 220 (7) of the principal Act is hereby amended by inserting, after the expression “(13)” where it first appears, the expression “, (14)”. 30

(2) Section 220 of the principal Act is hereby further amended by adding the following subsection:

“(9) Subsections (15A) and (15B) of section 216 of the Act shall, with any necessary modifications, apply for the purposes of this section as if— 35

“(a) Every reference in the said subsections (15A) and (15B) to a mining company and to a company were a reference to a resident mining operator; and

“(b) The reference in paragraph (a) (i) of the said subsection (15A), and in paragraph (c) (ii) of the said subsection (15B), to section 216 of this Act were a reference to this section; and 40

5 “(c) The reference in paragraph (a) of the said subsection (15A) to section 153F of the Land and Income Tax Act 1954 were a reference to section 153J of that Act and the reference in the said paragraph (a) to section 27 of the Land and Income Tax Amendment Act 1971 were a reference to section 31 of the Land and Income Tax Amendment Act (No. 2) 1972.”

10 **22. Income derived by non-resident mining operators from mining ventures**—(1) Section 221 (5) of the principal Act is hereby amended by inserting in paragraph (a), after the expression “(13)” where it first appears, the expression “(14)”.

15 (2) Section 221 (5) of the principal Act is hereby further amended by adding the following paragraph:

“(c) Subsections (15A) and (15B) of section 216 of this Act shall, with any necessary modifications, apply for the purposes of this section as if—

20 “(i) Every reference in the said subsections (15A) and (15B) to a mining company and to a company were a reference to a non-resident mining operator; and

25 “(ii) The reference in paragraph (a) of the said subsection (15A) to assessable income, and the reference in paragraph (e) of the said subsection (15B) to assessable income from mining, were a reference to assessable income from that mining venture; and

30 “(iii) The reference in paragraph (a) (i) of the said subsection (15A), and in paragraph (c) (ii) of the said subsection (15B), to section 216 of this Act were a reference to this section; and

35 “(iv) The reference in paragraph (a) of the said subsection (15A) to section 153F of the Land and Income Tax Act 1954 were a reference to section 153K of that Act, and the reference in the said paragraph (a) to section 27 of the Land and Income Tax Amendment Act 1971 were a reference to section 31 of the Land and Income Tax Amendment Act (No. 2) 1972; and

40

“(v) The reference in paragraph (i) of the said subsection (15B) to assessable income other than from mining were a reference to assessable income other than assessable income from a mining venture.” 5

**23. Application of tax codes specified in tax code declarations or tax code certificates—**(1) Section 344 (1) of the principal Act (as substituted by section 11 (1) of the Income Tax Amendment Act 1980) is hereby amended by omitting from paragraph (g) and also from subparagraph (ii) of paragraph (h) the expression “\$11,580”, and substituting in each case the expression “\$13,180”. 10

(2) Section 344 (1A) of the principal Act (as inserted by section 11 (1) of the Income Tax Amendment Act 1980) is hereby amended by omitting the expression “\$7,680”, and substituting the expression “\$9,280”. 15

**24. Cessation of family rebates for purposes of tax code—**Section 346 of the principal Act (as substituted by section 12 (1) of the Income Tax Amendment Act 1980) is hereby amended— 20

- (a) By omitting from subsection (1) the expression “\$11,580”, and substituting the expression “\$13,180”; and
- (b) By omitting from subsection (2) the expression “\$12,100”, and substituting the expression “\$13,700”; and 25
- (c) By omitting from subsection (3) the expression “\$16,000”, and substituting the expression “\$17,600”.

**25. Payment of tax deductions to Commissioner—** 30  
(1) Section 353 (1) (e) of the principal Act is hereby amended by omitting the words “the 15th day of May”, and substituting the words “the 31st day of May”.

(2) This section shall apply with respect to the reconciliation statement showing the total amount of all tax deductions paid to the Commissioner by the employer in respect of source deduction payments made during the year ending on the 31st day of March 1982 and during every subsequent year. 35

**26. Tax deductions to be credited against tax assessed—** 40  
(1) Section 362 (5) of the principal Act is hereby amended by omitting the words “the 15th day of May”, and substituting the words “the 31st day of May”.



(2) This section shall apply with respect to any payment of the amount of any excess under section 362 (5) of the principal Act that is due and payable in 1982 and in every subsequent calendar year.

5 **27. Recovery of tax deductions from employers—**

(1) Section 365 of the principal Act is hereby amended by adding the following subsection:

10 “(4) For the purposes of this section, a floating charge shall include a charge that conferred a floating security at the time of its creation but has since become a fixed or specific charge.”

(2) This section shall **(come into force on)** apply on and after the day on which this Act receives the Governor-General’s assent.

15 **28. Payments to shearers—**(1) The Second Schedule to the principal Act is hereby amended by repealing subclauses (4), (5), (6), (7), and (8) of clause 7 (as substituted by section 16 of the Income Tax Amendment Act 1980), and substituting new subclauses (4), (5), (6), (7), and (8) set out in the  
20 First Schedule to this Act.

(2) The Income Tax Amendment Act 1980 is hereby consequentially amended by repealing section 16 and the First Schedule.

25 (3) This section shall apply with respect to all payments made for any period ending on or after the 1st day of October 1981.

**29. Basic tax deductions—**(1) The Second Schedule to the principal Act is hereby amended by repealing Appendix A (as substituted by section 5 (2) of the Income Tax Amendment Act (No. 2) 1980), and substituting the new Appendix  
30 A set out in the Second Schedule to this Act.

(2) The Income Tax Amendment Act 1980 is hereby amended by repealing section 17 and the Second Schedule from the commencement of section 5 of the Income Tax  
35 Amendment Act (No. 2) 1980.

(3) Section 5 (2) of the Income Tax Amendment Act (No. 2) 1980 is hereby amended, from its commencement, by omitting the words “as substituted by section 3 (1) of the Income Tax Amendment Act (No. 2) 1979”, and substituting  
40 the words “as substituted by section 17 (1) of the Income Tax Amendment Act 1980”.

(4) The Income Tax Amendment Act (No. 2) 1980 is hereby consequentially amended by repealing section 5 (2) and the Third Schedule.

(5) The Income Tax Amendment Act (No. 2) 1980 is hereby further amended, from its commencement, by repealing section 5 (3). 5

(6) Subsections (1) and (4) of this section shall apply with respect to every tax deduction from payments of salary or wages for every pay period ending on or after the 1st day of October 1981. 10

**30. Terminating dates of taxation incentives—**(1) The principal Act is hereby further amended by repealing the Third Schedule (as substituted by section 48 of the Income Tax Amendment Act 1980), and substituting the new Third Schedule set out in the Third Schedule to this Act. 15

(2) The Income Tax Amendment Act 1980 is hereby consequentially amended by repealing section 48 and the Third Schedule thereto.

**31. Regional investment allowances—**(1) The Sixth Schedule to the principal Act is hereby amended, from its commencement, by adding to the item relating to the Northland regional development priority area, the words “(including the independent town district contained in that part)”. 20

(2) The Sixth Schedule to the principal Act is hereby further amended, from its commencement, by adding to the item relating to the Auckland area, the words “(including the borough contained in that part)”. 25

(3) Section 6 (2) (a) of the Income Tax Amendment Act (No. 2) 1980 is hereby amended, from its commencement, by inserting, after the words “community of Horowhenua”, the word “county”. 30

*New*

(4) Section 6 (2) (b) of the Income Tax Amendment Act (No. 2) 1980 is hereby further amended, from its commencement, by inserting, after the word “area”, the words “the word ‘Kapiti’ and also”. 35

**32. Export performance incentive for qualifying goods—**Section 31 (1) of the Income Tax Amendment Act 1980 is hereby amended, from its commencement, by omitting the words “export grade”, and substituting the words “export goods”. 40

## SCHEDULES

## FIRST SCHEDULE

Section 28NEW SUBCLAUSES OF CLAUSE 7 OF THE SECOND SCHEDULE TO  
PRINCIPAL ACT

“(4) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee’s tax code is ‘M + F’, the basic tax deduction shall be—

- (a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:
  - (b) Where the daily payment exceeds \$8, but does not exceed \$35.69, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’, reduced by the sum of \$3.60 or the amount of tax, whichever is the lesser:
  - (c) Where the daily payment exceeds \$35.69, but does not exceed \$50.69, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’, reduced by the sum of \$3.60 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$35.69:
  - (d) Where the daily payment exceeds \$50.69, but does not exceed \$52.69, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’, reduced by the sum of \$1.80:
  - (e) Where the daily payment exceeds \$52.69, but does not exceed \$67.69, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘M’, reduced by the sum of \$1.80 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$52.69:
  - (f) Where the daily payment exceeds \$67.69, an amount equal to the sum of—
    - (i) \$12.77:
    - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$67.69.
- (5) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee’s tax code is ‘S + F’, the basic tax deduction shall be—
- (a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:
  - (b) Where the daily payment exceeds \$8, but does not exceed \$52.69, an amount calculated in accordance with subclause (3) of this clause as if the employee’s tax code were ‘S’, reduced by the sum of \$1.80 or the amount of the tax, whichever is the lesser:

FIRST SCHEDULE—*continued*

- (c) Where the daily payment exceeds \$52.69, but does not exceed \$67.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'S', reduced by the sum of \$1.80 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$52.69:
- (d) Where the daily payment exceeds \$67.69, an amount equal to the sum of—
  - (i) \$13.49:
  - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$67.69.
- (6) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee's tax code is 'S + L + F', the basic tax deduction shall be—
  - (a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:
  - (b) Where the daily payment exceeds \$8, but does not exceed \$37.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'S', reduced by the sum of \$3.60 or the amount of the tax, whichever is the lesser:
  - (c) Where the daily payment exceeds \$37.69, but does not exceed \$67.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'S', reduced by the sum of \$3.60 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$37.69:
  - (d) Where the daily payment exceeds \$67.69, an amount equal to the sum of—
    - (i) \$13.49:
    - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$67.69.
- (7) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee's tax code is 'M + L', the basic tax deduction shall be—
  - (a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:
  - (b) Where the daily payment exceeds \$8, but does not exceed \$35.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'M', reduced by the sum of \$1.80, or the amount of the tax, whichever is the lesser:
  - (c) Where the daily payment exceeds \$35.69, but does not exceed \$50.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'M', reduced by the sum of \$1.80 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$35.69:

FIRST SCHEDULE—*continued*

- (d) Where the daily payment exceeds \$50.69, an amount equal to the sum of—
    - (i) \$9.03:
    - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$50.69.
  - (8) Notwithstanding subclause (2) or subclause (3) of this clause, where the employee's tax code is 'S + L', the basic tax deduction shall be—
    - (a) Where the daily payment does not exceed \$8, an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to 5 times the amount of the daily payment:
    - (b) Where the daily payment exceeds \$8, but does not exceed \$37.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'S', reduced by the sum of \$1.80, or the amount of the tax, whichever is the lesser:
    - (c) Where the daily payment exceeds \$37.69, but does not exceed \$52.69, an amount calculated in accordance with subclause (3) of this clause as if the employee's tax code were 'S', reduced by the sum of \$1.80 diminished by 12 cents for each complete dollar of the excess of the daily payment over \$37.69:
    - (d) Where the daily payment exceeds \$52.69, an amount equal to the sum of—
      - (i) \$10.19:
      - (ii) 22 cents for each \$1 of so much of the payment as exceeds \$52.69."
-

Section 29

SECOND SCHEDULE

NEW APPENDIX A TO SECOND SCHEDULE TO PRINCIPAL ACT

"APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

*EARNINGS		TAX TO BE DEDUCTED AT CODE						*EARNINGS						TAX TO BE DEDUCTED AT CODE							
S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
.20	.02	.00	.00	.00	.00	.00	10.20	1.44	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
.40	.05	.00	.00	.00	.00	.00	10.40	1.47	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
.60	.09	.00	.00	.00	.00	.00	10.60	1.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
.80	.13	.00	.00	.00	.00	.00	11.00	1.56	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1.00	.17	.00	.00	.00	.00	.00	11.20	1.58	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1.40	.19	.00	.00	.00	.00	.00	11.40	1.61	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1.60	.22	.00	.00	.00	.00	.00	11.60	1.64	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2.00	.25	.00	.00	.00	.00	.00	12.00	1.67	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2.40	.28	.00	.00	.00	.00	.00	12.40	1.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2.80	.31	.00	.00	.00	.00	.00	12.73	1.73	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
3.20	.34	.00	.00	.00	.00	.00	12.40	1.75	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
3.60	.36	.00	.00	.00	.00	.00	12.60	1.79	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
4.00	.39	.00	.00	.00	.00	.00	12.60	1.81	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
4.40	.42	.00	.00	.00	.00	.00	13.00	1.84	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
4.80	.45	.00	.00	.00	.00	.00	13.20	1.87	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
5.20	.48	.00	.00	.00	.00	.00	13.40	1.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
5.60	.51	.00	.00	.00	.00	.00	13.60	1.93	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6.00	.53	.00	.00	.00	.00	.00	13.60	1.96	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6.40	.55	.00	.00	.00	.00	.00	14.00	1.99	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6.80	.57	.00	.00	.00	.00	.00	14.20	2.01	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
7.20	.59	.00	.00	.00	.00	.00	14.40	2.04	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
7.60	.62	.00	.00	.00	.00	.00	14.60	2.07	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
8.00	.65	.00	.00	.00	.00	.00	15.00	2.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
8.40	.68	.00	.00	.00	.00	.00	15.00	2.13	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
8.80	.70	.00	.00	.00	.00	.00	15.20	2.15	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9.20	.73	.00	.00	.00	.00	.00	15.40	2.18	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9.60	.76	.00	.00	.00	.00	.00	15.60	2.21	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
10.00	.79	.00	.00	.00	.00	.00	15.60	2.24	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
10.40	.82	.00	.00	.00	.00	.00	16.00	2.27	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
10.80	.85	.00	.00	.00	.00	.00	16.20	2.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11.20	.87	.00	.00	.00	.00	.00	16.40	2.32	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
11.60	.90	.00	.00	.00	.00	.00	16.60	2.35	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12.00	.93	.00	.00	.00	.00	.00	16.80	2.38	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12.40	.96	.00	.00	.00	.00	.00	17.00	2.41	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12.80	.99	.00	.00	.00	.00	.00	17.20	2.44	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
13.20	1.02	.00	.00	.00	.00	.00	17.40	2.47	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
13.60	1.05	.00	.00	.00	.00	.00	17.60	2.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
14.00	1.07	.00	.00	.00	.00	.00	17.60	2.52	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
14.40	1.10	.00	.00	.00	.00	.00	18.00	2.55	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
14.80	1.13	.00	.00	.00	.00	.00	18.20	2.58	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
15.20	1.16	.00	.00	.00	.00	.00	18.40	2.61	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
15.60	1.19	.00	.00	.00	.00	.00	18.60	2.64	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
16.00	1.22	.00	.00	.00	.00	.00	18.80	2.67	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
16.40	1.24	.00	.00	.00	.00	.00	19.00	2.69	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
16.80	1.27	.00	.00	.00	.00	.00	19.20	2.72	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
17.20	1.30	.00	.00	.00	.00	.00	19.40	2.75	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
17.60	1.33	.00	.00	.00	.00	.00	19.60	2.78	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
18.00	1.36	.00	.00	.00	.00	.00	19.80	2.81	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
18.40	1.39	.00	.00	.00	.00	.00	20.00	2.84	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
18.80	1.41	.00	.00	.00	.00	.00			.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
19.20	1.41	.00	.00	.00	.00	.00			.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + F
	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F		
\$ 20.20	2.86	.00	.00	.00	.00	.00	\$ 30.20	4.29	.00	.00	.00	.00	1.29	.00	.00	
20.40	2.89	.00	.00	.00	.00	.00	30.40	4.31	.00	.00	.00	.00	1.31	.00	.00	
20.60	2.92	.00	.00	.00	.00	.00	30.60	4.34	.00	.00	.00	.00	1.34	.00	.00	
20.80	2.95	.00	.00	.00	.00	.00	30.80	4.37	.00	.00	.00	.00	1.37	.00	.00	
21.00	2.98	.00	.00	.00	.00	.00	31.00	4.40	.00	.00	.00	.00	1.40	.00	.00	
21.20	3.01	.00	.00	.00	.01	.00	31.20	4.43	.00	.00	.00	.00	1.43	.00	.00	
21.40	3.03	.00	.00	.00	.03	.00	31.40	4.46	.00	.00	.00	.00	1.46	.00	.00	
21.60	3.06	.00	.00	.00	.06	.00	31.60	4.49	.00	.00	.00	.00	1.49	.00	.00	
21.80	3.09	.00	.00	.00	.09	.00	31.80	4.51	.00	.00	.00	.00	1.51	.00	.00	
22.00	3.12	.00	.00	.00	.12	.00	32.00	4.54	.00	.00	.00	.00	1.54	.00	.00	
22.20	3.15	.00	.00	.00	.15	.00	32.20	4.57	.00	.00	.00	.00	1.57	.00	.00	
22.40	3.18	.00	.00	.00	.18	.00	32.40	4.60	.00	.00	.00	.00	1.60	.00	.00	
22.60	3.20	.00	.00	.00	.20	.00	32.60	4.63	.00	.00	.00	.00	1.63	.00	.00	
22.80	3.23	.00	.00	.00	.23	.00	32.80	4.65	.00	.00	.00	.00	1.65	.00	.00	
23.00	3.26	.00	.00	.00	.26	.00	33.00	4.68	.00	.00	.00	.00	1.68	.00	.00	
23.20	3.29	.00	.00	.00	.29	.00	33.20	4.71	.00	.00	.00	.00	1.71	.00	.00	
23.40	3.32	.00	.00	.00	.32	.00	33.40	4.74	.00	.00	.00	.00	1.74	.00	.00	
23.60	3.35	.00	.00	.00	.35	.00	33.60	4.77	.00	.00	.00	.00	1.77	.00	.00	
23.80	3.37	.00	.00	.00	.37	.00	33.80	4.80	.00	.00	.00	.00	1.80	.00	.00	
24.00	3.41	.00	.00	.00	.41	.00	34.00	4.82	.00	.00	.00	.00	1.82	.00	.00	
24.20	3.43	.00	.00	.00	.43	.00	34.20	4.85	.00	.00	.00	.00	1.85	.00	.00	
24.40	3.46	.00	.00	.00	.46	.00	34.40	4.88	.00	.00	.00	.00	1.88	.00	.00	
24.60	3.49	.00	.00	.00	.49	.00	34.60	4.91	.00	.00	.00	.00	1.91	.00	.00	
24.80	3.52	.00	.00	.00	.52	.00	34.80	4.94	.00	.00	.00	.00	1.94	.00	.00	
25.00	3.55	.00	.00	.00	.55	.00	35.00	4.97	.00	.00	.00	.00	1.97	.00	.00	
25.20	3.58	.00	.00	.00	.58	.00	35.20	4.99	.00	.00	.00	.00	1.99	.00	.00	
25.40	3.60	.00	.00	.00	.60	.00	35.40	5.03	.00	.00	.00	.00	2.03	.00	.00	
25.60	3.63	.00	.00	.00	.63	.00	35.60	5.05	.00	.00	.00	.00	2.05	.00	.00	
25.80	3.66	.00	.00	.00	.66	.00	35.80	5.08	.00	.00	.00	.00	2.08	.00	.00	
26.00	3.69	.00	.00	.00	.69	.00	36.00	5.11	.00	.00	.00	.00	2.11	.00	.00	
26.20	3.72	.00	.00	.00	.72	.00	36.20	5.14	.00	.00	.00	.00	2.14	.00	.00	
26.40	3.75	.00	.00	.00	.75	.00	36.40	5.16	.00	.00	.00	.00	2.16	.00	.00	
26.60	3.77	.00	.00	.00	.77	.00	36.60	5.20	.00	.00	.00	.00	2.20	.00	.00	
26.80	3.80	.00	.00	.00	.80	.00	36.80	5.22	.00	.00	.00	.00	2.22	.00	.00	
27.00	3.83	.00	.00	.00	.83	.00	37.00	5.25	.00	.00	.00	.00	2.25	.00	.00	
27.20	3.86	.00	.00	.00	.86	.00	37.20	5.28	.00	.00	.00	.00	2.28	.00	.00	
27.40	3.89	.00	.00	.00	.89	.00	37.40	5.31	.00	.00	.00	.00	2.31	.00	.00	
27.60	3.92	.00	.00	.00	.92	.00	37.60	5.34	.00	.00	.00	.00	2.34	.00	.00	
27.80	3.94	.00	.00	.00	.94	.00	37.80	5.37	.00	.00	.00	.00	2.37	.00	.00	
28.00	3.97	.00	.00	.00	.97	.00	38.00	5.39	.00	.00	.00	.00	2.39	.00	.00	
28.20	4.00	.00	.00	.00	1.00	.00	38.20	5.42	.00	.00	.00	.00	2.42	.00	.00	
28.40	4.03	.00	.00	.00	1.03	.00	38.40	5.45	.00	.00	.00	.00	2.45	.00	.00	
28.60	4.06	.00	.00	.00	1.06	.00	38.60	5.48	.00	.00	.00	.00	2.48	.00	.00	
28.80	4.09	.00	.00	.00	1.09	.00	38.80	5.51	.00	.00	.00	.00	2.51	.00	.00	
29.00	4.11	.00	.00	.00	1.11	.00	39.00	5.54	.00	.00	.00	.00	2.54	.00	.00	
29.20	4.14	.00	.00	.00	1.14	.00	39.20	5.56	.00	.00	.00	.00	2.56	.00	.00	
29.40	4.17	.00	.00	.00	1.17	.00	39.40	5.59	.00	.00	.00	.00	2.59	.00	.00	
29.60	4.20	.00	.00	.00	1.20	.00	39.60	5.62	.00	.00	.00	.00	2.62	.00	.00	
29.80	4.23	.00	.00	.00	1.23	.00	39.80	5.65	.00	.00	.00	.00	2.65	.00	.00	
30.00	4.26	.00	.00	.00	1.26	.00	40.00	5.68	.00	.00	.00	.00	2.68	.00	.00	

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE				
	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F	
\$ 40.20	\$ 5.71	.00	.00	.00	2.71	.00	\$ 50.20	\$ 7.13	.00	.00	.00	\$ 4.13	.00	.00	
40.40	5.73	.00	.00	.00	2.73	.00	50.40	7.16	.00	.00	.00	4.16	.00	.00	
40.60	5.76	.00	.00	.00	2.76	.00	50.60	7.19	.00	.00	.00	4.19	.00	.00	
40.80	5.78	.00	.00	.00	2.78	.00	50.80	7.21	.00	.00	.00	4.21	.00	.00	
41.00	5.82	.00	.00	.00	2.82	.00	51.00	7.25	.00	.00	.00	4.25	.00	.00	
41.20	5.85	.00	.00	.00	2.85	.00	51.20	7.27	.00	.00	.00	4.27	.00	.00	
41.40	5.88	.00	.00	.00	2.88	.00	51.40	7.30	.00	.00	.00	4.30	.00	.00	
41.60	5.90	.00	.00	.00	2.90	.00	51.60	7.33	.00	.00	.00	4.33	.00	.00	
41.80	5.93	.00	.00	.00	2.93	.00	51.80	7.36	.00	.00	.00	4.36	.00	.00	
42.00	5.95	.00	.00	.00	2.95	.00	52.00	7.39	.00	.00	.00	4.39	.00	.00	
42.20	5.99	.00	.00	.00	2.99	.00	52.20	7.42	.00	.00	.00	4.42	.00	.00	
42.40	6.02	.00	.00	.00	3.02	.00	52.40	7.45	.00	.00	.00	4.45	.00	.00	
42.60	6.05	.00	.00	.00	3.05	.00	52.60	7.48	.00	.00	.00	4.48	.00	.00	
42.80	6.08	.00	.00	.00	3.08	.00	52.80	7.50	.00	.00	.00	4.50	.00	.00	
43.00	6.10	.00	.00	.00	3.10	.00	53.00	7.54	.00	.00	.00	4.54	.00	.00	
43.20	6.13	.00	.00	.00	3.13	.00	53.20	7.56	.00	.00	.00	4.56	.00	.00	
43.40	6.16	.00	.00	.00	3.16	.00	53.40	7.59	.00	.00	.00	4.59	.00	.00	
43.60	6.19	.00	.00	.00	3.19	.00	53.60	7.62	.00	.00	.00	4.62	.00	.00	
43.80	6.22	.00	.00	.00	3.22	.00	53.80	7.65	.00	.00	.00	4.65	.00	.00	
44.00	6.25	.00	.00	.00	3.25	.00	54.00	7.68	.00	.00	.00	4.68	.00	.00	
44.20	6.27	.00	.00	.00	3.27	.00	54.20	7.71	.00	.00	.00	4.71	.00	.00	
44.40	6.30	.00	.00	.00	3.30	.00	54.40	7.74	.00	.00	.00	4.74	.00	.00	
44.60	6.32	.00	.00	.00	3.32	.00	54.60	7.77	.00	.00	.00	4.77	.00	.00	
44.80	6.35	.00	.00	.00	3.35	.00	54.80	7.79	.00	.00	.00	4.79	.00	.00	
45.00	6.39	.00	.00	.00	3.39	.00	55.00	7.83	.00	.00	.00	4.83	.00	.00	
45.20	6.42	.00	.00	.00	3.42	.00	55.20	7.85	.00	.00	.00	4.85	.00	.00	
45.40	6.44	.00	.00	.00	3.44	.00	55.40	7.88	.00	.00	.00	4.88	.00	.00	
45.60	6.47	.00	.00	.00	3.47	.00	55.60	7.91	.00	.00	.00	4.91	.00	.00	
45.80	6.50	.00	.00	.00	3.50	.00	55.80	7.94	.00	.00	.00	4.94	.00	.00	
46.00	6.53	.00	.00	.00	3.53	.00	56.00	7.97	.00	.00	.00	4.97	.00	.00	
46.20	6.56	.00	.00	.00	3.56	.00	56.20	8.00	.00	.00	.00	5.00	.00	.00	
46.40	6.59	.00	.00	.00	3.59	.00	56.40	8.03	.00	.00	.00	5.03	.00	.00	
46.60	6.61	.00	.00	.00	3.61	.00	56.60	8.06	.00	.00	.00	5.06	.00	.00	
46.80	6.64	.00	.00	.00	3.64	.00	56.80	8.08	.00	.00	.00	5.08	.00	.00	
47.00	6.67	.00	.00	.00	3.67	.00	57.00	8.12	.00	.00	.00	5.12	.00	.00	
47.20	6.70	.00	.00	.00	3.70	.00	57.20	8.14	.00	.00	.00	5.14	.00	.00	
47.40	6.73	.00	.00	.00	3.73	.00	57.40	8.17	.00	.00	.00	5.17	.00	.00	
47.60	6.76	.00	.00	.00	3.76	.00	57.60	8.20	.00	.00	.00	5.20	.00	.00	
47.80	6.79	.00	.00	.00	3.79	.00	57.80	8.23	.00	.00	.00	5.23	.00	.00	
48.00	6.82	.00	.00	.00	3.82	.00	58.00	8.26	.00	.00	.00	5.26	.00	.00	
48.20	6.85	.00	.00	.00	3.84	.00	58.20	8.29	.00	.00	.00	5.29	.00	.00	
48.40	6.87	.00	.00	.00	3.87	.00	58.40	8.32	.00	.00	.00	5.32	.00	.00	
48.60	6.89	.00	.00	.00	3.90	.00	58.60	8.35	.00	.00	.00	5.35	.00	.00	
48.80	6.93	.00	.00	.00	3.93	.00	58.80	8.37	.00	.00	.00	5.37	.00	.00	
49.00	6.96	.00	.00	.00	3.96	.00	59.00	8.41	.00	.00	.00	5.41	.00	.00	
49.20	6.99	.00	.00	.00	3.99	.00	59.20	8.43	.00	.00	.00	5.43	.00	.00	
49.40	7.01	.00	.00	.00	4.01	.00	59.40	8.46	.00	.00	.00	5.46	.00	.00	
49.60	7.04	.00	.00	.00	4.04	.00	59.60	8.49	.00	.00	.00	5.49	.00	.00	
49.80	7.07	.00	.00	.00	4.07	.00	59.80	8.52	.00	.00	.00	5.52	.00	.00	
50.00	7.10	.00	.00	.00	4.10	.00	60.00	8.55	.00	.00	.00	5.55	.00	.00	

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.



Income Tax Amendment  
SECOND SCHEDULE—continued

*EARNINGS		TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + F	
S	S + L	S + F	S + F + L	M	M + F	S	S + L	S + F	S + F + L	M	M + F	S	S + L	S + F	S + F + L	M	M + F	M + F
\$ 60.00	65.68	.00	.00	5.68	.00	\$ 70.20	\$ 10.03	.03	.03	.03	.00	\$ 10.03	\$ 10.03	.03	.03	.03	.00	\$ 0.00
60.60	66.61	.00	.00	5.61	.00	70.40	10.05	.06	.06	.06	.00	10.06	10.06	.06	.06	.06	.00	0.00
61.00	66.64	.00	.00	5.64	.00	70.60	10.09	.09	.09	.09	.00	10.09	10.09	.09	.09	.09	.00	0.00
61.60	66.66	.00	.00	5.66	.00	70.80	10.11	.11	.11	.11	.00	10.11	10.11	.11	.11	.11	.00	0.00
62.00	66.70	.00	.00	5.70	.00	71.00	10.15	.15	.15	.15	.00	10.15	10.15	.15	.15	.15	.00	0.00
62.20	66.72	.00	.00	5.72	.00	71.20	10.17	.17	.17	.17	.00	10.17	10.17	.17	.17	.17	.00	0.00
62.40	66.75	.00	.00	5.75	.00	71.40	10.20	.20	.20	.20	.00	10.20	10.20	.20	.20	.20	.00	0.00
62.60	66.78	.00	.00	5.78	.00	71.60	10.23	.23	.23	.23	.00	10.23	10.23	.23	.23	.23	.00	0.00
62.80	66.81	.00	.00	5.81	.00	71.80	10.26	.26	.26	.26	.00	10.26	10.26	.26	.26	.26	.00	0.00
63.00	66.84	.00	.00	5.84	.00	72.00	10.29	.29	.29	.29	.00	10.29	10.29	.29	.29	.29	.00	0.00
63.20	66.87	.00	.00	5.87	.00	72.20	10.32	.32	.32	.32	.00	10.32	10.32	.32	.32	.32	.00	0.00
63.40	66.90	.00	.00	5.90	.00	72.40	10.35	.35	.35	.35	.00	10.35	10.35	.35	.35	.35	.00	0.00
63.60	66.93	.00	.00	5.93	.00	72.60	10.38	.38	.38	.38	.00	10.38	10.38	.38	.38	.38	.00	0.00
63.80	66.95	.00	.00	5.95	.00	72.80	10.40	.40	.40	.40	.00	10.40	10.40	.40	.40	.40	.00	0.00
64.00	66.99	.00	.00	5.99	.00	73.00	10.44	.44	.44	.44	.00	10.44	10.44	.44	.44	.44	.00	0.00
64.20	67.01	.01	.01	6.01	.00	73.20	10.46	.46	.46	.46	.00	10.46	10.46	.46	.46	.46	.00	0.00
64.40	67.04	.02	.02	6.04	.00	73.40	10.49	.49	.49	.49	.00	10.49	10.49	.49	.49	.49	.00	0.00
64.60	67.07	.03	.03	6.07	.00	73.60	10.52	.52	.52	.52	.00	10.52	10.52	.52	.52	.52	.00	0.00
64.80	67.10	.04	.04	6.10	.00	73.80	10.55	.55	.55	.55	.00	10.55	10.55	.55	.55	.55	.00	0.00
65.00	67.13	.05	.05	6.13	.00	74.00	10.58	.58	.58	.58	.00	10.58	10.58	.58	.58	.58	.00	0.00
65.20	67.16	.06	.06	6.16	.00	74.20	10.61	.61	.61	.61	.00	10.61	10.61	.61	.61	.61	.00	0.00
65.40	67.19	.07	.07	6.19	.00	74.40	10.64	.64	.64	.64	.00	10.64	10.64	.64	.64	.64	.00	0.00
65.60	67.22	.08	.08	6.22	.00	74.60	10.67	.67	.67	.67	.00	10.67	10.67	.67	.67	.67	.00	0.00
65.80	67.24	.09	.09	6.24	.00	74.80	10.69	.69	.69	.69	.00	10.69	10.69	.69	.69	.69	.00	0.00
66.00	67.28	.10	.10	6.28	.00	75.00	10.73	.73	.73	.73	.00	10.73	10.73	.73	.73	.73	.00	0.00
66.20	67.30	.11	.11	6.30	.00	75.20	10.75	.75	.75	.75	.00	10.75	10.75	.75	.75	.75	.00	0.00
66.40	67.33	.12	.12	6.33	.00	75.40	10.78	.78	.78	.78	.00	10.78	10.78	.78	.78	.78	.00	0.00
66.60	67.36	.13	.13	6.36	.00	75.60	10.81	.81	.81	.81	.00	10.81	10.81	.81	.81	.81	.00	0.00
66.80	67.39	.14	.14	6.39	.00	75.80	10.84	.84	.84	.84	.00	10.84	10.84	.84	.84	.84	.00	0.00
67.00	67.42	.15	.15	6.42	.00	76.00	10.87	.87	.87	.87	.00	10.87	10.87	.87	.87	.87	.00	0.00
67.20	67.45	.16	.16	6.45	.00	76.20	10.90	.90	.90	.90	.00	10.90	10.90	.90	.90	.90	.00	0.00
67.40	67.48	.17	.17	6.48	.00	76.40	10.93	.93	.93	.93	.00	10.93	10.93	.93	.93	.93	.00	0.00
67.60	67.51	.18	.18	6.51	.00	76.60	10.96	.96	.96	.96	.00	10.96	10.96	.96	.96	.96	.00	0.00
67.80	67.53	.19	.19	6.53	.00	76.80	10.99	.99	.99	.99	.00	10.99	10.99	.99	.99	.99	.00	0.00
68.00	67.57	.20	.20	6.57	.00	77.00	11.02	1.02	1.02	1.02	.00	11.02	11.02	1.02	1.02	1.02	.00	0.00
68.20	67.59	.21	.21	6.59	.00	77.20	11.04	1.04	1.04	1.04	.00	11.04	11.04	1.04	1.04	1.04	.00	0.00
68.40	67.62	.22	.22	6.62	.00	77.40	11.07	1.07	1.07	1.07	.00	11.07	11.07	1.07	1.07	1.07	.00	0.00
68.60	67.65	.23	.23	6.65	.00	77.60	11.10	1.10	1.10	1.10	.00	11.10	11.10	1.10	1.10	1.10	.00	0.00
68.80	67.68	.24	.24	6.68	.00	77.80	11.13	1.13	1.13	1.13	.00	11.13	11.13	1.13	1.13	1.13	.00	0.00
69.00	67.71	.25	.25	6.71	.00	78.00	11.16	1.16	1.16	1.16	.00	11.16	11.16	1.16	1.16	1.16	.00	0.00
69.20	67.74	.26	.26	6.74	.00	78.20	11.19	1.19	1.19	1.19	.00	11.19	11.19	1.19	1.19	1.19	.00	0.00
69.40	67.77	.27	.27	6.77	.00	78.40	11.22	1.22	1.22	1.22	.00	11.22	11.22	1.22	1.22	1.22	.00	0.00
69.60	67.80	.28	.28	6.80	.00	78.60	11.25	1.25	1.25	1.25	.00	11.25	11.25	1.25	1.25	1.25	.00	0.00
69.80	67.82	.29	.29	6.82	.00	78.80	11.27	1.27	1.27	1.27	.00	11.27	11.27	1.27	1.27	1.27	.00	0.00
70.00	67.85	.30	.30	6.85	.00	79.00	11.31	1.31	1.31	1.31	.00	11.31	11.31	1.31	1.31	1.31	.00	0.00
69.20	67.88	.31	.31	6.88	.00	79.20	11.33	1.33	1.33	1.33	.00	11.33	11.33	1.33	1.33	1.33	.00	0.00
69.40	67.91	.32	.32	6.91	.00	79.40	11.36	1.36	1.36	1.36	.00	11.36	11.36	1.36	1.36	1.36	.00	0.00
69.60	67.94	.33	.33	6.94	.00	79.60	11.39	1.39	1.39	1.39	.00	11.39	11.39	1.39	1.39	1.39	.00	0.00
69.80	67.97	.34	.34	6.97	.00	79.80	11.42	1.42	1.42	1.42	.00	11.42	11.42	1.42	1.42	1.42	.00	0.00
70.00	68.00	.35	.35	7.00	.00	80.00	11.45	1.45	1.45	1.45	.00	11.45	11.45	1.45	1.45	1.45	.00	0.00

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

Income Tax Amendment  
SECOND SCHEDULE—continued

*EARNINGS			TAX TO BE DEDUCTED AT CODE						*EARNINGS						TAX TO BE DEDUCTED AT CODE								
S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F		S	S + L	S + F	S + L + F	M	M + L	M + F	
80.20	11.48	2.49	2.49	0.00	0.48	0.00	90.20	12.93	3.93	3.93	0.00	9.93	0.00	0.00		80.20	12.93	3.93	3.93	0.00	9.93	0.00	0.00
81.40	11.68	2.68	2.68	0.00	0.68	0.00	91.40	13.13	4.13	4.13	0.00	10.13	0.00	0.00		81.40	13.13	4.13	4.13	0.00	10.13	0.00	0.00
82.60	11.88	2.88	2.88	0.00	0.88	0.00	92.60	13.33	4.33	4.33	0.00	10.33	0.00	0.00		82.60	13.33	4.33	4.33	0.00	10.33	0.00	0.00
83.80	12.08	3.08	3.08	0.00	1.08	0.00	93.80	13.53	4.53	4.53	0.00	10.53	0.00	0.00		83.80	13.53	4.53	4.53	0.00	10.53	0.00	0.00
85.00	12.28	3.28	3.28	0.00	1.28	0.00	95.00	13.73	4.73	4.73	0.00	10.73	0.00	0.00		85.00	13.73	4.73	4.73	0.00	10.73	0.00	0.00
86.20	12.48	3.48	3.48	0.00	1.48	0.00	96.20	13.93	4.93	4.93	0.00	10.93	0.00	0.00		86.20	13.93	4.93	4.93	0.00	10.93	0.00	0.00
87.40	12.68	3.68	3.68	0.00	1.68	0.00	97.40	14.13	5.13	5.13	0.00	11.13	0.00	0.00		87.40	14.13	5.13	5.13	0.00	11.13	0.00	0.00
88.60	12.88	3.88	3.88	0.00	1.88	0.00	98.60	14.33	5.33	5.33	0.00	11.33	0.00	0.00		88.60	14.33	5.33	5.33	0.00	11.33	0.00	0.00
89.80	13.08	4.08	4.08	0.00	2.08	0.00	99.80	14.53	5.53	5.53	0.00	11.53	0.00	0.00		89.80	14.53	5.53	5.53	0.00	11.53	0.00	0.00
91.00	13.28	4.28	4.28	0.00	2.28	0.00	101.00	14.73	5.73	5.73	0.00	11.73	0.00	0.00		91.00	14.73	5.73	5.73	0.00	11.73	0.00	0.00
92.20	13.48	4.48	4.48	0.00	2.48	0.00	102.20	14.93	5.93	5.93	0.00	11.93	0.00	0.00		92.20	14.93	5.93	5.93	0.00	11.93	0.00	0.00
93.40	13.68	4.68	4.68	0.00	2.68	0.00	103.40	15.13	6.13	6.13	0.00	12.13	0.00	0.00		93.40	15.13	6.13	6.13	0.00	12.13	0.00	0.00
94.60	13.88	4.88	4.88	0.00	2.88	0.00	104.60	15.33	6.33	6.33	0.00	12.33	0.00	0.00		94.60	15.33	6.33	6.33	0.00	12.33	0.00	0.00
95.80	14.08	5.08	5.08	0.00	3.08	0.00	105.80	15.53	6.53	6.53	0.00	12.53	0.00	0.00		95.80	15.53	6.53	6.53	0.00	12.53	0.00	0.00
97.00	14.28	5.28	5.28	0.00	3.28	0.00	107.00	15.73	6.73	6.73	0.00	12.73	0.00	0.00		97.00	15.73	6.73	6.73	0.00	12.73	0.00	0.00
98.20	14.48	5.48	5.48	0.00	3.48	0.00	108.20	15.93	6.93	6.93	0.00	12.93	0.00	0.00		98.20	15.93	6.93	6.93	0.00	12.93	0.00	0.00
99.40	14.68	5.68	5.68	0.00	3.68	0.00	109.40	16.13	7.13	7.13	0.00	13.13	0.00	0.00		99.40	16.13	7.13	7.13	0.00	13.13	0.00	0.00
100.60	14.88	5.88	5.88	0.00	3.88	0.00	110.60	16.33	7.33	7.33	0.00	13.33	0.00	0.00		100.60	16.33	7.33	7.33	0.00	13.33	0.00	0.00

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + L	M + F	
	S	S + L	S + F	S + L + F	M	S	S + L	S + F	S + L + F	M	S	S + L	S + F	S + L + F	M			M + L
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$
104.20	14.36	5.38	5.38	0.00	11.38	2.38	0.00	11.02	16.53	7.53	7.53	0.00	13.53	4.53	0.00	0.00		
104.40	14.41	5.41	5.41	0.00	11.41	2.41	0.00	11.04	16.60	7.60	7.60	0.00	13.60	4.60	0.00	0.00		
104.60	14.44	5.44	5.44	0.00	11.44	2.44	0.00	11.06	16.67	7.67	7.67	0.00	13.67	4.67	0.00	0.00		
104.80	14.46	5.46	5.46	0.00	11.46	2.46	0.00	11.08	16.74	7.74	7.74	0.00	13.74	4.74	0.00	0.00		
105.00	14.50	5.50	5.50	0.00	11.50	2.50	0.00	11.10	16.81	7.81	7.81	0.00	13.81	4.81	0.00	0.00		
105.20	14.52	5.52	5.52	0.00	11.52	2.52	0.00	11.12	16.88	7.88	7.88	0.00	13.88	4.88	0.00	0.00		
105.40	14.55	5.55	5.55	0.00	11.55	2.55	0.00	11.14	16.95	7.95	7.95	0.00	13.95	4.95	0.00	0.00		
105.60	14.58	5.58	5.58	0.00	11.58	2.58	0.00	11.16	17.02	8.02	8.02	0.00	14.02	5.02	0.00	0.00		
105.80	14.61	5.61	5.61	0.00	11.61	2.61	0.00	11.18	17.09	8.09	8.09	0.00	14.09	5.09	0.00	0.00		
106.00	14.64	5.64	5.64	0.00	11.64	2.64	0.00	11.20	17.16	8.16	8.16	0.00	14.16	5.16	0.00	0.00		
106.20	14.67	5.67	5.67	0.00	11.67	2.67	0.00	11.22	17.23	8.23	8.23	0.00	14.23	5.23	0.00	0.00		
106.40	14.70	5.70	5.70	0.00	11.70	2.70	0.00	11.24	17.30	8.30	8.30	0.00	14.30	5.30	0.00	0.00		
106.60	14.73	5.73	5.73	0.00	11.73	2.73	0.00	11.26	17.37	8.37	8.37	0.00	14.37	5.37	0.00	0.00		
106.80	14.75	5.75	5.75	0.00	11.75	2.75	0.00	11.28	17.44	8.44	8.44	0.00	14.44	5.44	0.00	0.00		
107.00	14.79	5.79	5.79	0.00	11.79	2.79	0.00	11.30	17.51	8.51	8.51	0.00	14.51	5.51	0.00	0.00		
107.20	14.81	5.81	5.81	0.00	11.81	2.81	0.00	11.32	17.58	8.58	8.58	0.00	14.58	5.58	0.00	0.00		
107.40	14.84	5.84	5.84	0.00	11.84	2.84	0.00	11.34	17.65	8.65	8.65	0.00	14.65	5.65	0.00	0.00		
107.60	14.87	5.87	5.87	0.00	11.87	2.87	0.00	11.36	17.72	8.72	8.72	0.00	14.72	5.72	0.00	0.00		
107.80	14.90	5.90	5.90	0.00	11.90	2.90	0.00	11.38	17.79	8.79	8.79	0.00	14.79	5.79	0.00	0.00		
108.00	14.93	5.93	5.93	0.00	11.93	2.93	0.00	11.40	17.86	8.86	8.86	0.00	14.86	5.86	0.00	0.00		
108.20	14.96	5.96	5.96	0.00	11.96	2.96	0.00	11.42	17.93	8.93	8.93	0.00	14.93	5.93	0.00	0.00		
108.40	14.99	5.99	5.99	0.00	11.99	2.99	0.00	11.44	18.00	9.00	9.00	0.00	15.00	6.00	0.00	0.00		
108.60	15.02	6.02	6.02	0.00	12.02	3.02	0.00	11.46	18.07	9.07	9.07	0.00	15.07	6.07	0.00	0.00		
108.80	15.04	6.04	6.04	0.00	12.04	3.04	0.00	11.48	18.14	9.14	9.14	0.00	15.14	6.14	0.00	0.00		
109.00	15.08	6.08	6.08	0.00	12.08	3.08	0.00	11.50	18.21	9.21	9.21	0.00	15.21	6.21	0.00	0.00		
109.20	15.10	6.10	6.10	0.00	12.10	3.10	0.00	11.52	18.28	9.28	9.28	0.00	15.28	6.28	0.00	0.00		
109.40	15.13	6.13	6.13	0.00	12.13	3.13	0.00	11.54	18.35	9.35	9.35	0.00	15.35	6.35	0.00	0.00		
109.60	15.16	6.16	6.16	0.00	12.16	3.16	0.00	11.56	18.42	9.42	9.42	0.00	15.42	6.42	0.00	0.00		
109.80	15.19	6.19	6.19	0.00	12.19	3.19	0.00	11.58	18.49	9.49	9.49	0.00	15.49	6.49	0.00	0.00		
110.00	15.22	6.22	6.22	0.00	12.22	3.22	0.00	11.60	18.56	9.56	9.56	0.00	15.56	6.56	0.00	0.00		
110.20	15.25	6.25	6.25	0.00	12.25	3.25	0.00	11.62	18.63	9.63	9.63	0.00	15.63	6.63	0.00	0.00		
110.40	15.28	6.28	6.28	0.00	12.28	3.28	0.00	11.64	18.70	9.70	9.70	0.00	15.70	6.70	0.00	0.00		
110.60	15.31	6.31	6.31	0.00	12.31	3.31	0.00	11.66	18.77	9.77	9.77	0.00	15.77	6.77	0.00	0.00		
110.80	15.34	6.34	6.34	0.00	12.34	3.34	0.00	11.68	18.84	9.84	9.84	0.00	15.84	6.84	0.00	0.00		
111.00	15.41	6.41	6.41	0.00	12.41	3.41	0.00	11.70	18.91	9.91	9.91	0.00	15.91	6.91	0.00	0.00		
111.20	15.48	6.48	6.48	0.00	12.48	3.48	0.00	11.72	18.98	9.98	9.98	0.00	15.98	6.98	0.00	0.00		
111.40	15.55	6.55	6.55	0.00	12.55	3.55	0.00	11.74	19.05	10.05	10.05	0.00	16.05	7.05	0.00	0.00		
111.60	15.62	6.62	6.62	0.00	12.62	3.62	0.00	11.76	19.12	10.12	10.12	0.00	16.12	7.12	0.00	0.00		
111.80	15.69	6.69	6.69	0.00	12.69	3.69	0.00	11.78	19.19	10.19	10.19	0.00	16.19	7.19	0.00	0.00		
112.00	15.76	6.76	6.76	0.00	12.76	3.76	0.00	11.80	19.26	10.26	10.26	0.00	16.26	7.26	0.00	0.00		
112.20	15.83	6.83	6.83	0.00	12.83	3.83	0.00	11.82	19.33	10.33	10.33	0.00	16.33	7.33	0.00	0.00		
112.40	15.90	6.90	6.90	0.00	12.90	3.90	0.00	11.84	19.40	10.40	10.40	0.00	16.40	7.40	0.00	0.00		
112.60	15.97	6.97	6.97	0.00	12.97	3.97	0.00	11.86	19.47	10.47	10.47	0.00	16.47	7.47	0.00	0.00		
112.80	16.04	7.04	7.04	0.00	13.04	4.04	0.00	11.88	19.54	10.54	10.54	0.00	16.54	7.54	0.00	0.00		
113.00	16.11	7.11	7.11	0.00	13.11	4.11	0.00	11.90	19.61	10.61	10.61	0.00	16.61	7.61	0.00	0.00		
113.20	16.18	7.18	7.18	0.00	13.18	4.18	0.00	11.92	19.68	10.68	10.68	0.00	16.68	7.68	0.00	0.00		
113.40	16.25	7.25	7.25	0.00	13.25	4.25	0.00	11.94	19.75	10.75	10.75	0.00	16.75	7.75	0.00	0.00		
113.60	16.32	7.32	7.32	0.00	13.32	4.32	0.00	11.96	19.82	10.82	10.82	0.00	16.82	7.82	0.00	0.00		
113.80	16.39	7.39	7.39	0.00	13.39	4.39	0.00	11.98	19.89	10.89	10.89	0.00	16.89	7.89	0.00	0.00		
114.00	16.46	7.46	7.46	0.00	13.46	4.46	0.00	12.00	19.96	10.96	10.96	0.00	16.96	7.96	0.00	0.00		

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + F	M + L	M + F
	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
120.20	20.03	11.03	11.03	2.03	17.03	8.03	00	130.20	23.53	14.53	14.53	5.53	20.53	11.53	2.53			
120.40	20.10	11.10	11.10	2.10	17.10	8.10	00	130.40	23.60	14.60	14.60	5.60	20.60	11.60	2.60			
120.60	20.17	11.17	11.17	2.17	17.17	8.17	00	130.60	23.67	14.67	14.67	5.67	20.67	11.67	2.67			
120.80	20.24	11.24	11.24	2.24	17.24	8.24	00	130.80	23.74	14.74	14.74	5.74	20.74	11.74	2.74			
121.00	20.31	11.31	11.31	2.31	17.31	8.31	00	131.00	23.81	14.81	14.81	5.81	20.81	11.81	2.81			
121.20	20.38	11.38	11.38	2.38	17.38	8.38	00	131.20	23.88	14.88	14.88	5.88	20.88	11.88	2.88			
121.40	20.45	11.45	11.45	2.45	17.45	8.45	00	131.40	23.95	14.95	14.95	5.95	20.95	11.95	2.95			
121.60	20.52	11.52	11.52	2.52	17.52	8.52	00	131.60	24.02	15.02	15.02	6.02	21.02	12.02	3.02			
121.80	20.59	11.59	11.59	2.59	17.59	8.59	00	131.80	24.09	15.09	15.09	6.09	21.09	12.09	3.09			
122.00	20.66	11.66	11.66	2.66	17.66	8.66	00	132.00	24.16	15.16	15.16	6.16	21.16	12.16	3.16			
122.20	20.73	11.73	11.73	2.73	17.73	8.73	00	132.20	24.23	15.23	15.23	6.23	21.23	12.23	3.23			
122.40	20.80	11.80	11.80	2.80	17.80	8.80	00	132.40	24.30	15.30	15.30	6.30	21.30	12.30	3.30			
122.60	20.87	11.87	11.87	2.87	17.87	8.87	00	132.60	24.37	15.37	15.37	6.37	21.37	12.37	3.37			
122.80	20.94	11.94	11.94	2.94	17.94	8.94	00	132.80	24.44	15.44	15.44	6.44	21.44	12.44	3.44			
123.00	21.01	12.01	12.01	3.01	18.01	9.01	00	133.00	24.51	15.51	15.51	6.51	21.51	12.51	3.51			
123.20	21.08	12.08	12.08	3.08	18.08	9.08	08	133.20	24.58	15.58	15.58	6.58	21.58	12.58	3.58			
123.40	21.15	12.15	12.15	3.15	18.15	9.15	05	133.40	24.65	15.65	15.65	6.65	21.65	12.65	3.65			
123.60	21.22	12.22	12.22	3.22	18.22	9.22	02	133.60	24.72	15.72	15.72	6.72	21.72	12.72	3.72			
123.80	21.29	12.29	12.29	3.29	18.29	9.29	00	133.80	24.79	15.79	15.79	6.79	21.79	12.79	3.79			
124.00	21.36	12.36	12.36	3.36	18.36	9.36	00	134.00	24.86	15.86	15.86	6.86	21.86	12.86	3.86			
124.20	21.43	12.43	12.43	3.43	18.43	9.43	00	134.20	24.93	15.93	15.93	6.93	21.93	12.93	3.93			
124.40	21.50	12.50	12.50	3.50	18.50	9.50	00	134.40	25.00	16.00	16.00	7.00	22.00	13.00	4.00			
124.60	21.57	12.57	12.57	3.57	18.57	9.57	00	134.60	25.07	16.07	16.07	7.07	22.07	13.07	4.07			
124.80	21.64	12.64	12.64	3.64	18.64	9.64	00	134.80	25.14	16.14	16.14	7.14	22.14	13.14	4.14			
125.00	21.71	12.71	12.71	3.71	18.71	9.71	00	135.00	25.21	16.21	16.21	7.21	22.21	13.21	4.21			
125.20	21.78	12.78	12.78	3.78	18.78	9.78	00	135.20	25.28	16.28	16.28	7.28	22.28	13.28	4.28			
125.40	21.85	12.85	12.85	3.85	18.85	9.85	00	135.40	25.35	16.35	16.35	7.35	22.35	13.35	4.35			
125.60	21.92	12.92	12.92	3.92	18.92	9.92	00	135.60	25.42	16.42	16.42	7.42	22.42	13.42	4.42			
125.80	21.99	12.99	12.99	3.99	18.99	9.99	00	135.80	25.49	16.49	16.49	7.49	22.49	13.49	4.49			
126.00	22.06	13.06	13.06	4.06	19.06	10.06	00	136.00	25.56	16.56	16.56	7.56	22.56	13.56	4.56			
126.20	22.13	13.13	13.13	4.13	19.13	10.13	113	136.20	25.63	16.63	16.63	7.63	22.63	13.63	4.63			
126.40	22.20	13.20	13.20	4.20	19.20	10.20	120	136.40	25.70	16.70	16.70	7.70	22.70	13.70	4.70			
126.60	22.27	13.27	13.27	4.27	19.27	10.27	127	136.60	25.77	16.77	16.77	7.77	22.77	13.77	4.77			
126.80	22.34	13.34	13.34	4.34	19.34	10.34	134	136.80	25.84	16.84	16.84	7.84	22.84	13.84	4.84			
127.00	22.41	13.41	13.41	4.41	19.41	10.41	141	137.00	25.91	16.91	16.91	7.91	22.91	13.91	4.91			
127.20	22.48	13.48	13.48	4.48	19.48	10.48	148	137.20	25.98	16.98	16.98	7.98	22.98	13.98	4.98			
127.40	22.55	13.55	13.55	4.55	19.55	10.55	155	137.40	26.05	17.05	17.05	8.05	23.05	14.05	5.05			
127.60	22.62	13.62	13.62	4.62	19.62	10.62	162	137.60	26.12	17.12	17.12	8.12	23.12	14.12	5.12			
127.80	22.69	13.69	13.69	4.69	19.69	10.69	169	137.80	26.19	17.19	17.19	8.19	23.19	14.19	5.19			
128.00	22.76	13.76	13.76	4.76	19.76	10.76	176	138.00	26.26	17.26	17.26	8.26	23.26	14.26	5.26			
128.20	22.83	13.83	13.83	4.83	19.83	10.83	183	138.20	26.33	17.33	17.33	8.33	23.33	14.33	5.33			
128.40	22.90	13.90	13.90	4.90	19.90	10.90	190	138.40	26.40	17.40	17.40	8.40	23.40	14.40	5.40			
128.60	22.97	13.97	13.97	4.97	19.97	10.97	197	138.60	26.47	17.47	17.47	8.47	23.47	14.47	5.47			
128.80	23.04	14.04	14.04	5.04	20.04	11.04	204	138.80	26.54	17.54	17.54	8.54	23.54	14.54	5.54			
129.00	23.11	14.11	14.11	5.11	20.11	11.11	211	139.00	26.61	17.61	17.61	8.61	23.61	14.61	5.61			
129.20	23.18	14.18	14.18	5.18	20.18	11.18	218	139.20	26.68	17.68	17.68	8.68	23.68	14.68	5.68			
129.40	23.25	14.25	14.25	5.25	20.25	11.25	225	139.40	26.75	17.75	17.75	8.75	23.75	14.75	5.75			
129.60	23.32	14.32	14.32	5.32	20.32	11.32	232	139.60	26.82	17.82	17.82	8.82	23.82	14.82	5.82			
129.80	23.39	14.39	14.39	5.39	20.39	11.39	239	139.80	26.89	17.89	17.89	8.89	23.89	14.89	5.89			
130.00	23.46	14.46	14.46	5.46	20.46	11.46	246	140.00	26.96	17.96	17.96	8.96	23.96	14.96	5.96			

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

Income Tax Amendment

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + L	M + F
	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F			
\$ 140.20	\$ 27.03	\$ 18.03	\$ 18.03	\$ 9.03	\$ 24.03	\$ 15.03	\$ 6.03	\$ 30.53	\$ 21.53	\$ 21.53	\$ 12.53	\$ 27.53	\$ 18.53	\$ 9.53			
140.40	27.10	18.10	18.10	9.10	24.10	15.10	6.10	30.60	21.60	21.60	12.60	27.60	18.60	9.60			
140.60	27.17	18.17	18.17	9.17	24.17	15.17	6.17	30.67	21.67	21.67	12.67	27.67	18.67	9.67			
140.80	27.24	18.24	18.24	9.24	24.24	15.24	6.24	30.74	21.74	21.74	12.74	27.74	18.74	9.74			
141.00	27.31	18.31	18.31	9.31	24.31	15.31	6.31	30.81	21.81	21.81	12.81	27.81	18.81	9.81			
141.20	27.38	18.38	18.38	9.38	24.38	15.38	6.38	30.88	21.88	21.88	12.88	27.88	18.88	9.88			
141.40	27.45	18.45	18.45	9.45	24.45	15.45	6.45	30.95	21.95	21.95	12.95	27.95	18.95	9.95			
141.60	27.52	18.52	18.52	9.52	24.52	15.52	6.52	31.02	22.02	22.02	13.02	28.02	19.02	10.02			
141.80	27.59	18.59	18.59	9.59	24.59	15.59	6.59	31.09	22.09	22.09	13.09	28.09	19.09	10.09			
142.00	27.66	18.66	18.66	9.66	24.66	15.66	6.66	31.16	22.16	22.16	13.16	28.16	19.16	10.16			
142.20	27.73	18.73	18.73	9.73	24.73	15.73	6.73	31.23	22.23	22.23	13.23	28.23	19.23	10.23			
142.40	27.80	18.80	18.80	9.80	24.80	15.80	6.80	31.30	22.30	22.30	13.30	28.30	19.30	10.30			
142.60	27.87	18.87	18.87	9.87	24.87	15.87	6.87	31.37	22.37	22.37	13.37	28.37	19.37	10.37			
142.80	27.94	18.94	18.94	9.94	24.94	15.94	6.94	31.44	22.44	22.44	13.44	28.44	19.44	10.44			
143.00	28.01	19.01	19.01	10.01	25.01	16.01	7.01	31.51	22.51	22.51	13.51	28.51	19.51	10.51			
143.20	28.08	19.08	19.08	10.08	25.08	16.08	7.08	31.58	22.58	22.58	13.58	28.58	19.58	10.58			
143.40	28.15	19.15	19.15	10.15	25.15	16.15	7.15	31.65	22.65	22.65	13.65	28.65	19.65	10.65			
143.60	28.22	19.22	19.22	10.22	25.22	16.22	7.22	31.72	22.72	22.72	13.72	28.72	19.72	10.72			
143.80	28.29	19.29	19.29	10.29	25.29	16.29	7.29	31.79	22.79	22.79	13.79	28.79	19.79	10.79			
144.00	28.36	19.36	19.36	10.36	25.36	16.36	7.36	31.86	22.86	22.86	13.86	28.86	19.86	10.86			
144.20	28.43	19.43	19.43	10.43	25.43	16.43	7.43	31.93	22.93	22.93	13.93	28.93	19.93	10.93			
144.40	28.50	19.50	19.50	10.50	25.50	16.50	7.50	32.00	23.00	23.00	14.00	29.00	20.00	11.00			
144.60	28.57	19.57	19.57	10.57	25.57	16.57	7.57	32.07	23.07	23.07	14.07	29.07	20.07	11.07			
144.80	28.64	19.64	19.64	10.64	25.64	16.64	7.64	32.14	23.14	23.14	14.14	29.14	20.14	11.14			
145.00	28.71	19.71	19.71	10.71	25.71	16.71	7.71	32.21	23.21	23.21	14.21	29.21	20.21	11.21			
145.20	28.78	19.78	19.78	10.78	25.78	16.78	7.78	32.28	23.28	23.28	14.28	29.28	20.28	11.28			
145.40	28.85	19.85	19.85	10.85	25.85	16.85	7.85	32.35	23.35	23.35	14.35	29.35	20.35	11.35			
145.60	28.92	19.92	19.92	10.92	25.92	16.92	7.92	32.42	23.42	23.42	14.42	29.42	20.42	11.42			
145.80	28.99	19.99	19.99	10.99	25.99	16.99	7.99	32.49	23.49	23.49	14.49	29.49	20.49	11.49			
146.00	29.06	20.06	20.06	11.06	26.06	17.06	8.06	32.56	23.56	23.56	14.56	29.56	20.56	11.56			
146.20	29.13	20.13	20.13	11.13	26.13	17.13	8.13	32.63	23.63	23.63	14.63	29.63	20.63	11.63			
146.40	29.20	20.20	20.20	11.20	26.20	17.20	8.20	32.70	23.70	23.70	14.70	29.70	20.70	11.70			
146.60	29.27	20.27	20.27	11.27	26.27	17.27	8.27	32.77	23.77	23.77	14.77	29.77	20.77	11.77			
146.80	29.34	20.34	20.34	11.34	26.34	17.34	8.34	32.84	23.84	23.84	14.84	29.84	20.84	11.84			
147.00	29.41	20.41	20.41	11.41	26.41	17.41	8.41	32.91	23.91	23.91	14.91	29.91	20.91	11.91			
147.20	29.48	20.48	20.48	11.48	26.48	17.48	8.48	32.98	23.98	23.98	14.98	29.98	20.98	11.98			
147.40	29.55	20.55	20.55	11.55	26.55	17.55	8.55	33.05	24.05	24.05	15.05	30.05	21.05	12.05			
147.60	29.62	20.62	20.62	11.62	26.62	17.62	8.62	33.12	24.12	24.12	15.12	30.12	21.12	12.12			
147.80	29.69	20.69	20.69	11.69	26.69	17.69	8.69	33.19	24.19	24.19	15.19	30.19	21.19	12.19			
148.00	29.76	20.76	20.76	11.76	26.76	17.76	8.76	33.26	24.26	24.26	15.26	30.26	21.26	12.26			
148.20	29.83	20.83	20.83	11.83	26.83	17.83	8.83	33.33	24.33	24.33	15.33	30.33	21.33	12.33			
148.40	29.90	20.90	20.90	11.90	26.90	17.90	8.90	33.40	24.40	24.40	15.40	30.40	21.40	12.40			
148.60	29.97	20.97	20.97	11.97	26.97	17.97	8.97	33.47	24.47	24.47	15.47	30.47	21.47	12.47			
148.80	30.04	21.04	21.04	12.04	27.04	18.04	9.04	33.54	24.54	24.54	15.54	30.54	21.54	12.54			
149.00	30.11	21.11	21.11	12.11	27.11	18.11	9.11	33.61	24.61	24.61	15.61	30.61	21.61	12.61			
149.20	30.18	21.18	21.18	12.18	27.18	18.18	9.18	33.68	24.68	24.68	15.68	30.68	21.68	12.68			
149.40	30.25	21.25	21.25	12.25	27.25	18.25	9.25	33.75	24.75	24.75	15.75	30.75	21.75	12.75			
149.60	30.32	21.32	21.32	12.32	27.32	18.32	9.32	33.82	24.82	24.82	15.82	30.82	21.82	12.82			
149.80	30.39	21.39	21.39	12.39	27.39	18.39	9.39	33.89	24.89	24.89	15.89	30.89	21.89	12.89			
150.00	30.46	21.46	21.46	12.46	27.46	18.46	9.46	33.96	24.96	24.96	15.96	30.96	21.96	12.96			

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + F \$
	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F		
															\$	
160.20	34.03	25.03	25.03	16.03	31.03	13.03	170.20	37.53	28.53	28.53	19.53	34.53	25.53	25.53	16.53	
160.40	34.10	25.10	25.10	16.10	31.10	13.10	170.40	37.60	28.60	28.60	19.60	34.60	25.60	25.60	16.60	
160.60	34.17	25.17	25.17	16.17	31.17	13.17	170.60	37.67	28.67	28.67	19.67	34.67	25.67	25.67	16.67	
160.80	34.24	25.24	25.24	16.24	31.24	13.24	170.80	37.74	28.74	28.74	19.74	34.74	25.74	25.74	16.74	
161.00	34.31	25.31	25.31	16.31	31.31	13.31	171.00	37.81	28.81	28.81	19.81	34.81	25.81	25.81	16.81	
161.20	34.38	25.38	25.38	16.38	31.38	13.38	171.20	37.88	28.88	28.88	19.88	34.88	25.88	25.88	16.88	
161.40	34.45	25.45	25.45	16.45	31.45	13.45	171.40	37.95	28.95	28.95	19.95	34.95	25.95	25.95	16.95	
161.60	34.52	25.52	25.52	16.52	31.52	13.52	171.60	38.02	29.02	29.02	20.02	35.02	26.02	26.02	17.02	
161.80	34.59	25.59	25.59	16.59	31.59	13.59	171.80	38.09	29.09	29.09	20.09	35.09	26.09	26.09	17.09	
162.00	34.66	25.66	25.66	16.66	31.66	13.66	172.00	38.16	29.16	29.16	20.16	35.16	26.16	26.16	17.16	
162.20	34.73	25.73	25.73	16.73	31.73	13.73	172.20	38.23	29.23	29.23	20.23	35.23	26.23	26.23	17.23	
162.40	34.80	25.80	25.80	16.80	31.80	13.80	172.40	38.30	29.30	29.30	20.30	35.30	26.30	26.30	17.30	
162.60	34.87	25.87	25.87	16.87	31.87	13.87	172.60	38.37	29.37	29.37	20.37	35.37	26.37	26.37	17.37	
162.80	34.94	25.94	25.94	16.94	31.94	13.94	172.80	38.44	29.44	29.44	20.44	35.44	26.44	26.44	17.44	
163.00	35.01	26.01	26.01	17.01	32.01	14.01	173.00	38.51	29.51	29.51	20.51	35.51	26.51	26.51	17.51	
163.20	35.08	26.08	26.08	17.08	32.08	14.08	173.20	38.58	29.58	29.58	20.58	35.58	26.58	26.58	17.58	
163.40	35.15	26.15	26.15	17.15	32.15	14.15	173.40	38.65	29.65	29.65	20.65	35.65	26.65	26.65	17.65	
163.60	35.22	26.22	26.22	17.22	32.22	14.22	173.60	38.72	29.72	29.72	20.72	35.72	26.72	26.72	17.72	
163.80	35.29	26.29	26.29	17.29	32.29	14.29	173.80	38.79	29.79	29.79	20.79	35.79	26.79	26.79	17.79	
164.00	35.36	26.36	26.36	17.36	32.36	14.36	174.00	38.86	29.86	29.86	20.86	35.86	26.86	26.86	17.86	
164.20	35.43	26.43	26.43	17.43	32.43	14.43	174.20	38.93	29.93	29.93	20.93	35.93	26.93	26.93	17.93	
164.40	35.50	26.50	26.50	17.50	32.50	14.50	174.40	39.00	30.00	30.00	21.00	36.00	27.00	27.00	18.00	
164.60	35.57	26.57	26.57	17.57	32.57	14.57	174.60	39.07	30.07	30.07	21.07	36.07	27.07	27.07	18.07	
164.80	35.64	26.64	26.64	17.64	32.64	14.64	174.80	39.14	30.14	30.14	21.14	36.14	27.14	27.14	18.14	
165.00	35.71	26.71	26.71	17.71	32.71	14.71	175.00	39.21	30.21	30.21	21.21	36.21	27.21	27.21	18.21	
165.20	35.78	26.78	26.78	17.78	32.78	14.78	175.20	39.28	30.28	30.28	21.28	36.28	27.28	27.28	18.28	
165.40	35.85	26.85	26.85	17.85	32.85	14.85	175.40	39.35	30.35	30.35	21.35	36.35	27.35	27.35	18.35	
165.60	35.92	26.92	26.92	17.92	32.92	14.92	175.60	39.42	30.42	30.42	21.42	36.42	27.42	27.42	18.42	
165.80	35.99	26.99	26.99	17.99	32.99	14.99	175.80	39.49	30.49	30.49	21.49	36.49	27.49	27.49	18.49	
166.00	36.06	27.06	27.06	18.06	33.06	15.06	176.00	39.56	30.56	30.56	21.56	36.56	27.56	27.56	18.56	
166.20	36.13	27.13	27.13	18.13	33.13	15.13	176.20	39.63	30.63	30.63	21.63	36.63	27.63	27.63	18.63	
166.40	36.20	27.20	27.20	18.20	33.20	15.20	176.40	39.70	30.70	30.70	21.70	36.70	27.70	27.70	18.70	
166.60	36.27	27.27	27.27	18.27	33.27	15.27	176.60	39.77	30.77	30.77	21.77	36.77	27.77	27.77	18.77	
166.80	36.34	27.34	27.34	18.34	33.34	15.34	176.80	39.84	30.84	30.84	21.84	36.84	27.84	27.84	18.84	
167.00	36.41	27.41	27.41	18.41	33.41	15.41	177.00	39.91	30.91	30.91	21.91	36.91	27.91	27.91	18.91	
167.20	36.48	27.48	27.48	18.48	33.48	15.48	177.20	39.98	30.98	30.98	21.98	36.98	27.98	27.98	18.98	
167.40	36.55	27.55	27.55	18.55	33.55	15.55	177.40	40.05	31.05	31.05	22.05	37.05	28.05	28.05	19.05	
167.60	36.62	27.62	27.62	18.62	33.62	15.62	177.60	40.12	31.12	31.12	22.12	37.12	28.12	28.12	19.12	
167.80	36.69	27.69	27.69	18.69	33.69	15.69	177.80	40.19	31.19	31.19	22.19	37.19	28.19	28.19	19.19	
168.00	36.76	27.76	27.76	18.76	33.76	15.76	178.00	40.26	31.26	31.26	22.26	37.26	28.26	28.26	19.26	
168.20	36.83	27.83	27.83	18.83	33.83	15.83	178.20	40.33	31.33	31.33	22.33	37.33	28.33	28.33	19.33	
168.40	36.90	27.90	27.90	18.90	33.90	15.90	178.40	40.40	31.40	31.40	22.40	37.40	28.40	28.40	19.40	
168.60	36.97	27.97	27.97	18.97	33.97	15.97	178.60	40.47	31.47	31.47	22.47	37.47	28.47	28.47	19.47	
168.80	37.04	28.04	28.04	19.04	34.04	16.04	178.80	40.54	31.54	31.54	22.54	37.54	28.54	28.54	19.54	
169.00	37.11	28.11	28.11	19.11	34.11	16.11	179.00	40.61	31.61	31.61	22.61	37.61	28.61	28.61	19.61	
169.20	37.18	28.18	28.18	19.18	34.18	16.18	179.20	40.68	31.68	31.68	22.68	37.68	28.68	28.68	19.68	
169.40	37.25	28.25	28.25	19.25	34.25	16.25	179.40	40.75	31.75	31.75	22.75	37.75	28.75	28.75	19.75	
169.60	37.32	28.32	28.32	19.32	34.32	16.32	179.60	40.82	31.82	31.82	22.82	37.82	28.82	28.82	19.82	
169.80	37.39	28.39	28.39	19.39	34.39	16.39	179.80	40.89	31.89	31.89	22.89	37.89	28.89	28.89	19.89	
170.00	37.46	28.46	28.46	19.46	34.46	16.46	180.00	40.96	31.96	31.96	22.96	37.96	28.96	28.96	19.96	

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS	TAX TO BE DEDUCTED AT CODE					M + F	M	M + L	M + F
	S	S + L	S + F	S + L + F	M		S	S + L	S + F	S + L + F	M				
180,420	\$ 41.03	32.03	32.03	23.03	38.03	29.12	190,420	\$ 45.63	35.62	35.63	26.62	41.63	33.92	24.91	
180,440	41.10	32.10	32.10	23.10	38.10	29.21	190,440	44.60	35.71	35.62	26.71	41.60	33.91	24.91	
180,460	41.17	32.17	32.17	23.17	38.17	29.31	190,460	44.67	35.81	35.67	26.81	41.67	34.01	25.01	
180,480	41.24	32.24	32.24	23.24	38.24	29.40	190,480	44.74	35.90	35.74	26.90	41.74	34.10	25.10	
181,000	41.31	32.31	32.31	23.31	38.31	29.50	191,000	44.81	36.00	35.91	27.00	41.81	34.20	25.20	
181,200	41.38	32.38	32.38	23.38	38.38	29.59	191,200	44.80	36.09	35.98	27.09	41.88	34.29	25.29	
181,400	41.45	32.45	32.45	23.45	38.45	29.68	191,400	44.85	36.18	35.95	27.18	41.95	34.38	25.38	
181,600	41.52	32.52	32.52	23.52	38.52	29.78	191,600	44.92	36.28	36.02	27.28	42.02	34.48	25.48	
181,800	41.59	32.59	32.59	23.59	38.59	29.87	191,800	44.99	36.37	36.09	27.37	42.09	34.57	25.57	
182,000	41.66	32.66	32.66	23.66	38.66	29.97	192,000	45.06	36.47	36.16	27.47	42.16	34.67	25.67	
182,200	41.73	32.73	32.73	23.73	38.73	30.06	192,200	45.13	36.56	36.23	27.56	42.23	34.76	25.76	
182,400	41.80	32.80	32.80	23.80	38.80	30.15	192,400	45.20	36.65	36.30	27.65	42.30	34.85	25.85	
182,600	41.87	32.87	32.87	23.87	38.87	30.25	192,600	45.27	36.75	36.37	27.75	42.37	34.95	25.95	
182,800	41.94	32.94	32.94	23.94	38.94	30.34	192,800	45.34	36.84	36.44	27.84	42.44	35.04	26.04	
183,000	42.01	33.01	33.01	24.01	39.01	30.44	193,000	45.41	36.94	36.51	27.94	42.51	35.14	26.14	
183,200	42.08	33.08	33.08	24.08	39.08	30.53	193,200	45.48	37.03	36.58	28.03	42.58	35.23	26.23	
183,400	42.15	33.15	33.15	24.15	39.15	30.62	193,400	45.55	37.12	36.65	28.12	42.65	35.32	26.32	
183,600	42.22	33.22	33.22	24.22	39.22	30.72	193,600	45.62	37.22	36.72	28.22	42.72	35.41	26.41	
183,800	42.29	33.29	33.29	24.29	39.29	30.81	193,800	45.69	37.31	36.79	28.31	42.79	35.51	26.51	
184,000	42.36	33.36	33.36	24.36	39.36	30.91	194,000	45.76	37.41	36.86	28.41	42.86	35.61	26.61	
184,200	42.43	33.43	33.43	24.43	39.43	31.00	194,200	45.83	37.50	36.93	28.50	42.93	35.70	26.70	
184,400	42.50	33.50	33.50	24.50	39.50	31.09	194,400	45.90	37.60	37.00	28.59	43.00	35.80	26.80	
184,600	42.57	33.57	33.57	24.57	39.57	31.19	194,600	45.97	37.69	37.07	28.69	43.07	35.89	26.89	
184,800	42.64	33.64	33.64	24.64	39.64	31.28	194,800	46.04	37.78	37.14	28.78	43.14	35.98	26.98	
185,000	42.71	33.71	33.71	24.71	39.71	31.38	195,000	46.11	37.88	37.21	28.88	43.21	36.08	27.08	
185,200	42.78	33.78	33.78	24.78	39.78	31.47	195,200	46.18	37.98	37.27	28.97	43.28	36.17	27.17	
185,400	42.85	33.85	33.85	24.85	39.85	31.56	195,400	46.25	38.06	37.35	29.06	43.35	36.26	27.26	
185,600	42.92	33.92	33.92	24.92	39.92	31.66	195,600	46.32	38.16	37.42	29.16	43.42	36.36	27.36	
185,800	42.99	33.99	33.99	24.99	39.99	31.75	195,800	46.39	38.25	37.49	29.25	43.49	36.45	27.45	
186,000	43.06	34.06	34.06	25.06	40.06	31.85	196,000	46.46	38.35	37.56	29.35	43.56	36.55	27.55	
186,200	43.13	34.13	34.13	25.13	40.13	31.94	196,200	46.53	38.44	37.63	29.44	43.63	36.64	27.64	
186,400	43.20	34.20	34.20	25.20	40.20	32.03	196,400	46.60	38.53	37.70	29.53	43.70	36.73	27.73	
186,600	43.27	34.27	34.27	25.27	40.27	32.13	196,600	46.67	38.63	37.77	29.63	43.77	36.83	27.83	
186,800	43.34	34.34	34.34	25.34	40.34	32.22	196,800	46.74	38.72	37.84	29.72	43.84	36.92	27.92	
187,000	43.41	34.41	34.41	25.41	40.41	32.32	197,000	46.81	38.82	37.91	29.82	43.91	37.02	28.02	
187,200	43.48	34.48	34.48	25.48	40.48	32.41	197,200	46.88	38.91	37.98	29.91	43.98	37.11	28.11	
187,400	43.55	34.55	34.55	25.55	40.55	32.50	197,400	46.95	39.00	38.05	30.00	44.05	37.21	28.21	
187,600	43.62	34.62	34.62	25.62	40.62	32.60	197,600	47.02	39.10	38.12	30.10	44.12	37.30	28.30	
187,800	43.69	34.69	34.69	25.69	40.69	32.69	197,800	47.09	39.19	38.19	30.19	44.19	37.39	28.39	
188,000	43.76	34.76	34.76	25.76	40.76	32.79	198,000	47.16	39.29	38.26	30.29	44.26	37.49	28.49	
188,200	43.83	34.83	34.83	25.83	40.83	32.88	198,200	47.23	39.38	38.33	30.38	44.33	37.59	28.59	
188,400	43.90	34.90	34.90	25.90	40.90	32.97	198,400	47.30	39.47	38.38	30.47	44.38	37.69	28.69	
188,600	43.97	34.97	34.97	25.97	40.97	33.07	198,600	47.37	39.57	38.47	30.57	44.47	37.77	28.77	
188,800	44.04	35.04	35.04	26.04	41.04	33.16	198,800	47.44	39.66	38.54	30.66	44.54	37.86	28.86	
189,000	44.11	35.11	35.11	26.11	41.11	33.26	199,000	47.51	39.76	38.61	30.76	44.61	37.96	28.96	
189,200	44.18	35.18	35.18	26.18	41.18	33.35	199,200	47.58	39.85	38.68	30.85	44.68	38.05	29.05	
189,400	44.25	35.25	35.25	26.25	41.25	33.44	199,400	47.65	39.95	38.75	30.95	44.75	38.15	29.15	
189,600	44.32	35.32	35.32	26.32	41.32	33.54	199,600	47.72	40.04	38.82	31.04	44.82	38.24	29.24	
189,800	44.39	35.39	35.39	26.39	41.39	33.63	199,800	47.79	40.13	38.89	31.13	44.89	38.33	29.33	
190,000	44.46	35.46	35.46	26.46	41.46	33.73	200,000	47.86	40.23	38.96	31.23	44.96	38.43	29.43	

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS	TAX TO BE DEDUCTED AT CODE					M + F	M + F
	S	S + L	S + F	S + L + F	M		S	S + L	S + F	S + L + F	M		
200.20	48.3	48.2	39.3	31.42	45.03	210.20	51.53	45.02	42.53	36.02	48.53	43.22	34.22
200.40	88.10	40.42	39.15	31.42	45.03	210.40	51.53	45.02	42.53	36.02	48.53	43.22	34.22
200.60	48.17	40.51	39.17	31.51	45.17	210.60	51.67	45.21	42.67	36.21	48.67	43.31	34.31
200.80	48.24	40.60	39.24	31.60	45.24	210.80	51.74	45.30	42.74	36.30	48.74	43.50	34.50
201.00	48.31	40.70	39.31	31.70	45.31	211.00	51.81	45.40	42.81	36.40	48.81	43.60	34.60
201.20	48.38	40.79	39.38	31.79	45.38	211.20	51.88	45.49	42.88	36.49	48.88	43.69	34.69
201.40	48.45	40.88	39.45	31.88	45.45	211.40	51.95	45.58	42.95	36.58	48.95	43.78	34.78
201.60	48.52	40.98	39.52	31.98	45.52	211.60	52.02	45.67	43.02	36.67	49.02	43.87	34.87
201.80	48.59	41.07	39.59	32.07	45.59	211.80	52.09	45.77	43.09	36.77	49.09	43.97	34.97
202.00	48.66	41.17	39.66	32.17	45.66	212.00	52.16	45.87	43.16	36.87	49.16	44.07	35.07
202.20	48.73	41.26	39.73	32.26	45.73	212.20	52.23	45.96	43.23	36.96	49.23	44.16	35.16
202.40	48.80	41.35	39.80	32.35	45.80	212.40	52.30	46.05	43.30	37.05	49.30	44.25	35.25
202.60	48.87	41.45	39.87	32.45	45.87	212.60	52.37	46.15	43.37	37.15	49.37	44.35	35.35
202.80	48.94	41.54	39.94	32.54	45.94	212.80	52.44	46.24	43.44	37.24	49.44	44.45	35.45
203.00	49.01	41.64	40.01	32.64	46.01	213.00	52.51	46.34	43.51	37.34	49.51	44.54	35.54
203.20	49.08	41.73	40.08	32.73	46.08	213.20	52.58	46.43	43.58	37.43	49.58	44.63	35.63
203.40	49.15	41.82	40.15	32.82	46.15	213.40	52.65	46.52	43.65	37.52	49.65	44.72	35.72
203.60	49.22	41.92	40.22	32.92	46.22	213.60	52.72	46.62	43.72	37.62	49.72	44.81	35.81
203.80	49.29	42.01	40.29	33.01	46.29	213.80	52.79	46.71	43.79	37.71	49.79	44.90	35.90
204.00	49.36	42.11	40.36	33.11	46.36	214.00	52.86	46.81	43.86	37.81	49.86	45.01	36.01
204.20	49.43	42.20	40.43	33.20	46.43	214.20	52.93	46.90	43.93	37.90	49.93	45.10	36.10
204.40	49.50	42.29	40.50	33.29	46.50	214.40	53.00	47.00	44.00	38.00	50.00	45.19	36.19
204.60	49.57	42.39	40.57	33.39	46.57	214.60	53.07	47.09	44.07	38.07	50.07	45.28	36.28
204.80	49.64	42.48	40.64	33.48	46.64	214.80	53.14	47.18	44.14	38.14	50.14	45.37	36.37
205.00	49.71	42.58	40.71	33.53	46.71	215.00	53.21	47.28	44.21	38.21	50.21	45.46	36.46
205.20	49.78	42.67	40.78	33.67	46.78	215.20	53.28	47.37	44.28	38.28	50.28	45.55	36.55
205.40	49.85	42.76	40.85	33.76	46.85	215.40	53.35	47.46	44.35	38.35	50.35	45.64	36.64
205.60	49.92	42.86	40.92	33.86	46.92	215.60	53.42	47.56	44.42	38.42	50.42	45.73	36.73
205.80	49.99	42.95	40.99	33.95	46.99	215.80	53.49	47.65	44.49	38.49	50.49	45.82	36.82
206.00	50.06	43.05	41.06	34.05	47.06	216.00	53.56	47.75	44.56	38.56	50.56	45.91	36.91
206.20	50.13	43.14	41.13	34.14	47.13	216.20	53.63	47.84	44.63	38.63	50.63	46.00	37.00
206.40	50.20	43.23	41.20	34.23	47.20	216.40	53.70	47.93	44.70	38.70	50.70	46.09	37.09
206.60	50.27	43.33	41.27	34.33	47.27	216.60	53.77	48.03	44.77	38.77	50.77	46.18	37.18
206.80	50.34	43.42	41.34	34.42	47.34	216.80	53.84	48.12	44.84	38.84	50.84	46.27	37.27
207.00	50.41	43.52	41.41	34.52	47.41	217.00	53.91	48.22	44.91	38.91	50.91	46.36	37.36
207.20	50.48	43.61	41.48	34.61	47.48	217.20	53.98	48.31	44.98	39.01	50.98	46.45	37.45
207.40	50.55	43.70	41.55	34.70	47.55	217.40	54.05	48.40	45.05	39.10	51.05	46.54	37.54
207.60	50.62	43.80	41.62	34.80	47.62	217.60	54.12	48.49	45.12	39.20	51.12	46.63	37.63
207.80	50.69	43.89	41.69	34.89	47.69	217.80	54.19	48.58	45.19	39.30	51.19	46.72	37.72
208.00	50.76	43.99	41.76	34.99	47.76	218.00	54.26	48.67	45.26	39.40	51.26	46.81	37.81
208.20	50.83	44.09	41.83	35.08	47.83	218.20	54.33	48.76	45.33	39.50	51.33	46.90	37.90
208.40	50.90	44.19	41.90	35.17	47.90	218.40	54.40	48.85	45.40	39.60	51.40	46.99	38.00
208.60	50.97	44.28	41.97	35.26	47.97	218.60	54.47	48.94	45.47	39.70	51.47	47.08	38.10
208.80	51.04	44.36	42.04	35.35	48.04	218.80	54.54	49.03	45.54	39.80	51.54	47.17	38.20
209.00	51.11	44.46	42.11	35.44	48.11	219.00	54.61	49.12	45.61	39.90	51.61	47.26	38.30
209.20	51.18	44.55	42.18	35.53	48.18	219.20	54.68	49.21	45.68	40.00	51.68	47.35	38.40
209.40	51.25	44.64	42.25	35.62	48.25	219.40	54.75	49.30	45.75	40.10	51.75	47.44	38.50
209.60	51.32	44.73	42.32	35.71	48.32	219.60	54.82	49.39	45.82	40.20	51.82	47.53	38.60
209.80	51.39	44.83	42.39	35.80	48.39	219.80	54.89	49.48	45.89	40.30	51.89	47.62	38.70
210.00	51.46	44.93	42.46	35.89	48.46	220.00	54.96	49.57	45.96	40.40	51.96	47.71	38.80

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.



SECOND SCHEDULE—continued

*EARNINGS	TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE					M + F
	S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F		
220.20	\$ 55.03	\$ 49.72	\$ 46.03	\$ 40.72	\$ 52.03	\$ 47.92	\$ 38.92	\$ 251.00	\$ 66.81	\$ 65.20	\$ 57.81	\$ 56.20	\$ 63.81	\$ 63.40	\$ 54.40	
220.40	55.10	49.81	46.10	40.81	52.10	48.01	39.01	252.00	67.29	65.80	58.29	56.80	64.29	64.00	55.00	
220.60	55.17	49.91	46.17	40.91	52.17	48.11	39.11	253.00	67.77	66.40	58.77	57.40	64.77	64.60	55.60	
220.80	55.24	50.01	46.24	41.01	52.24	48.21	39.21	254.00	68.25	66.80	59.25	58.00	65.25	65.20	56.20	
221.00	55.31	50.10	46.31	41.10	52.31	48.30	39.30	255.00	68.73	67.60	59.73	58.60	65.73	65.70	56.70	
221.20	55.38	50.19	46.38	41.19	52.38	48.39	39.39	256.00	69.21	68.20	60.21	59.20	66.21	66.21	57.21	
221.40	55.45	50.28	46.45	41.28	52.45	48.48	39.48	257.00	69.69	68.80	60.69	59.80	66.69	66.69	57.69	
221.60	55.52	50.38	46.52	41.38	52.52	48.58	39.58	258.00	70.17	69.40	61.17	60.40	67.17	67.17	58.17	
221.80	55.59	50.47	46.59	41.47	52.59	48.67	39.67	259.00	70.65	70.00	61.65	61.00	67.65	67.65	58.65	
222.00	55.66	50.57	46.66	41.57	52.66	48.77	39.77	260.00	71.13	70.60	62.13	61.60	68.13	68.13	59.13	
222.20	55.73	50.66	46.73	41.66	52.73	48.86	39.86	261.00	71.61	71.20	62.61	62.20	68.61	68.61	59.61	
222.40	55.80	50.75	46.80	41.75	52.80	48.95	39.95	262.00	72.09	71.80	63.09	62.80	69.09	69.09	60.09	
222.60	55.87	50.85	46.87	41.85	52.87	49.05	40.05	263.00	72.57	72.40	63.57	63.40	69.57	69.57	60.57	
222.80	55.94	50.94	46.94	41.94	52.94	49.14	40.14	264.00	73.05	73.00	64.05	64.00	70.05	70.05	61.05	
223.00	56.01	51.04	47.01	42.04	53.01	49.24	40.24	265.00	73.53	73.53	64.53	64.60	70.53	70.53	61.60	
223.20	56.08	51.13	47.08	42.13	53.08	49.33	40.33	266.00	74.01	74.01	65.01	65.20	71.01	71.01	62.20	
223.40	56.15	51.22	47.15	42.22	53.15	49.42	40.42	267.00	74.49	74.49	65.49	65.80	71.49	71.49	62.80	
223.60	56.22	51.32	47.22	42.32	53.22	49.52	40.52	268.00	74.97	74.97	65.97	66.40	71.97	71.97	63.40	
223.80	56.29	51.41	47.29	42.41	53.29	49.61	40.61	269.00	75.45	75.45	66.45	67.00	72.45	72.45	64.00	
224.00	56.36	51.51	47.36	42.51	53.36	49.71	40.71	270.00	75.93	75.93	66.93	67.60	72.93	72.93	64.60	
224.20	56.43	51.60	47.43	42.60	53.43	49.80	40.80	271.00	76.41	76.41	67.41	68.20	73.41	73.41	65.20	
224.40	56.50	51.69	47.50	42.69	53.50	49.89	40.89	272.00	76.89	76.89	67.89	68.80	73.89	73.89	65.80	
224.60	56.57	51.79	47.57	42.79	53.57	49.99	40.99	273.00	77.37	77.37	68.37	69.40	74.37	74.37	66.40	
224.80	56.64	51.88	47.64	42.88	53.64	50.08	41.08	274.00	77.85	77.85	68.85	70.00	74.85	74.85	67.00	
225.00	56.71	51.98	47.71	42.98	53.71	50.18	41.18	275.00	78.33	78.33	69.33	70.60	75.33	75.33	67.60	
226.00	57.05	52.45	48.05	43.45	54.05	50.65	41.65	276.00	78.81	78.81	70.81	71.20	75.81	75.81	68.20	
227.00	57.41	52.92	48.41	43.92	54.41	51.02	42.02	277.00	79.29	79.29	71.29	71.60	76.29	76.29	68.80	
228.00	57.76	53.39	48.76	44.39	54.76	51.39	42.39	278.00	79.77	79.77	71.77	72.40	76.77	76.77	69.40	
229.00	58.11	53.86	49.11	44.86	55.11	52.06	43.06	279.00	80.25	80.25	72.25	73.00	77.25	77.25	70.00	
230.00	58.46	54.33	49.46	45.33	55.46	52.53	43.53	280.00	80.73	80.73	72.73	73.60	77.73	77.73	70.60	
231.00	58.81	54.80	49.81	45.80	55.81	53.00	44.00	281.00	81.21	81.21	73.21	74.20	78.21	78.21	71.20	
232.00	59.16	55.27	50.16	46.27	56.16	53.47	44.47	282.00	81.69	81.69	73.69	74.80	78.69	78.69	71.80	
233.00	59.51	55.74	50.51	46.74	56.51	53.94	44.94	283.00	82.17	82.17	74.17	75.40	79.17	79.17	72.40	
234.00	59.86	56.21	50.86	47.21	56.86	54.41	45.41	284.00	82.65	82.65	74.65	76.00	79.65	79.65	73.00	
235.00	60.21	56.68	51.21	47.68	57.21	54.88	45.88	285.00	83.13	83.13	75.13	76.60	80.13	80.13	73.60	
236.00	60.56	57.15	51.56	48.15	57.56	55.35	46.35	286.00	83.61	83.61	75.61	77.20	80.61	80.61	74.20	
237.00	60.91	57.62	51.91	48.62	57.91	55.82	46.82	287.00	84.09	84.09	76.09	77.80	81.09	81.09	74.80	
238.00	61.26	58.09	52.26	49.09	58.26	56.29	47.29	288.00	84.57	84.57	76.57	78.40	81.57	81.57	75.40	
239.00	61.61	58.56	52.61	49.56	58.61	56.76	47.76	289.00	85.05	85.05	77.05	79.00	82.05	82.05	76.00	
240.00	61.96	59.03	52.96	50.03	58.96	57.23	48.23	290.00	85.53	85.53	77.53	79.60	82.53	82.53	76.60	
241.00	62.31	59.50	53.31	50.50	59.31	57.70	48.70	291.00	86.01	86.01	78.01	80.20	83.01	83.01	77.20	
242.00	62.66	59.97	53.66	50.97	59.66	58.17	49.17	292.00	86.49	86.49	78.49	80.80	83.49	83.49	77.80	
243.00	63.01	60.44	54.01	51.44	60.01	58.64	49.64	293.00	86.97	86.97	78.97	81.40	83.97	83.97	78.40	
244.00	63.36	60.91	54.36	51.91	60.36	59.11	50.11	294.00	87.45	87.45	79.45	82.00	84.45	84.45	79.00	
245.00	63.71	61.38	54.71	52.38	60.71	59.58	50.60	295.00	87.93	87.93	79.93	82.60	84.93	84.93	79.60	
246.00	64.06	61.85	55.06	52.85	61.06	60.05	51.10	296.00	88.41	88.41	80.41	83.20	85.41	85.41	80.20	
247.00	64.41	62.32	55.41	53.32	61.41	60.52	51.60	297.00	88.89	88.89	80.89	83.80	85.89	85.89	80.80	
248.00	64.76	62.79	55.76	53.79	61.76	61.00	52.10	298.00	89.37	89.37	81.37	84.40	86.37	86.37	81.40	
249.00	65.11	63.26	56.11	54.26	62.11	61.47	52.60	299.00	89.85	89.85	81.85	85.00	86.85	86.85	82.00	
250.00	65.46	63.73	56.46	54.73	62.46	61.94	53.10	300.00	90.33	90.33	82.33	85.60	87.33	87.33	82.60	

NOTE.—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

*EARNINGS		TAX TO BE DEDUCTED AT CODE					*EARNINGS					TAX TO BE DEDUCTED AT CODE				
S	S + L	S + F	S + L + F	M	M + L	M + F	S	S + L	S + F	S + L + F	M	M + L	M + F			
\$ 30.00	\$ 90.91	\$ 86.20	\$ 86.20	\$ 87.81	\$ 87.81	\$ 83.20	\$ 115.62	\$ 115.62	\$ 115.62	\$ 115.62	\$ 112.62	\$ 112.62	\$ 112.62			
302.00	91.77	87.06	87.06	88.57	88.57	84.00	116.72	116.72	116.72	116.72	113.72	113.72	113.72			
303.00	91.77	87.06	87.06	88.57	88.57	84.00	116.72	116.72	116.72	116.72	113.72	113.72	113.72			
304.00	92.25	88.00	88.00	89.25	89.25	85.00	117.37	117.37	117.37	117.37	114.37	114.37	114.37			
305.00	92.73	88.60	88.60	89.73	89.73	85.60	117.82	117.82	117.82	117.82	114.82	114.82	114.82			
305.00	93.21	89.20	89.20	90.21	90.21	86.20	118.37	118.37	118.37	118.37	115.37	115.37	115.37			
306.00	93.21	89.20	89.20	90.21	90.21	86.20	118.37	118.37	118.37	118.37	115.37	115.37	115.37			
307.00	94.17	90.40	90.40	91.17	91.17	87.00	118.92	118.92	118.92	118.92	115.92	115.92	115.92			
308.00	94.65	91.00	91.00	91.65	91.65	88.00	120.02	120.02	120.02	120.02	117.02	117.02	117.02			
309.00	95.13	91.60	91.60	92.13	92.13	88.60	120.57	120.57	120.57	120.57	117.57	117.57	117.57			
310.00	95.61	92.20	92.20	92.61	92.61	89.20	121.12	121.12	121.12	121.12	118.12	118.12	118.12			
311.00	96.10	92.80	92.80	93.10	93.10	89.80	121.67	121.67	121.67	121.67	118.67	118.67	118.67			
312.00	96.57	93.40	93.40	93.57	93.57	90.40	122.22	122.22	122.22	122.22	119.22	119.22	119.22			
313.00	97.05	94.00	94.00	94.05	94.05	91.00	122.77	122.77	122.77	122.77	119.77	119.77	119.77			
314.00	97.53	94.60	94.60	94.53	94.53	91.60	123.32	123.32	123.32	123.32	120.32	120.32	120.32			
315.00	98.01	95.20	95.20	95.01	95.01	92.20	123.87	123.87	123.87	123.87	120.87	120.87	120.87			
316.00	98.49	95.80	95.80	95.49	95.49	92.80	124.42	124.42	124.42	124.42	121.42	121.42	121.42			
317.00	98.97	96.40	96.40	96.17	96.17	93.40	124.97	124.97	124.97	124.97	121.97	121.97	121.97			
318.00	99.45	97.00	97.00	96.45	96.45	94.00	125.52	125.52	125.52	125.52	122.52	122.52	122.52			
319.00	99.93	97.60	97.60	96.93	96.93	94.60	126.07	126.07	126.07	126.07	123.07	123.07	123.07			
320.00	100.41	98.20	98.20	97.41	97.41	95.20	126.62	126.62	126.62	126.62	123.62	123.62	123.62			
321.00	100.89	98.80	98.80	97.89	97.89	95.80	127.17	127.17	127.17	127.17	124.17	124.17	124.17			
322.00	101.37	99.40	99.40	98.37	98.37	96.40	127.72	127.72	127.72	127.72	124.72	124.72	124.72			
323.00	101.85	100.00	100.00	99.45	99.45	97.00	128.27	128.27	128.27	128.27	125.27	125.27	125.27			
324.00	102.33	100.60	100.60	99.93	99.93	97.60	128.82	128.82	128.82	128.82	125.82	125.82	125.82			
325.00	102.81	101.20	101.20	99.91	99.91	98.20	129.37	129.37	129.37	129.37	126.37	126.37	126.37			
326.00	103.29	101.80	101.80	100.29	100.29	98.80	129.92	129.92	129.92	129.92	126.92	126.92	126.92			
327.00	103.77	102.40	102.40	100.77	100.77	99.40	130.47	130.47	130.47	130.47	127.47	127.47	127.47			
328.00	104.25	103.00	103.00	101.25	101.25	100.00	131.02	131.02	131.02	131.02	128.02	128.02	128.02			
329.00	104.73	103.60	103.60	101.73	101.73	100.60	131.57	131.57	131.57	131.57	128.57	128.57	128.57			
330.00	105.21	104.20	104.20	102.21	102.21	101.20	132.12	132.12	132.12	132.12	129.12	129.12	129.12			
331.00	105.69	104.80	104.80	102.71	102.71	101.80	132.67	132.67	132.67	132.67	129.67	129.67	129.67			
332.00	106.17	105.40	105.40	103.21	103.21	102.40	133.22	133.22	133.22	133.22	130.22	130.22	130.22			
333.00	106.65	106.00	106.00	103.65	103.65	103.00	133.77	133.77	133.77	133.77	130.77	130.77	130.77			
334.00	107.13	106.60	106.60	104.13	104.13	103.60	134.32	134.32	134.32	134.32	131.32	131.32	131.32			
335.00	107.61	107.20	107.20	104.61	104.61	104.20	134.87	134.87	134.87	134.87	131.87	131.87	131.87			
336.00	108.09	107.80	107.80	105.11	105.11	104.80	135.42	135.42	135.42	135.42	132.42	132.42	132.42			
337.00	108.57	108.40	108.40	105.61	105.61	105.40	135.97	135.97	135.97	135.97	132.97	132.97	132.97			
338.00	109.05	109.00	109.00	106.11	106.11	106.00	136.52	136.52	136.52	136.52	133.52	133.52	133.52			
339.00	109.53	109.60	109.60	106.61	106.61	106.60	137.07	137.07	137.07	137.07	134.07	134.07	134.07			
340.00	110.01	110.20	110.20	107.11	107.11	107.20	137.62	137.62	137.62	137.62	134.62	134.62	134.62			
341.00	110.49	110.80	110.80	107.61	107.61	107.80	138.17	138.17	138.17	138.17	135.17	135.17	135.17			
342.00	110.97	111.40	111.40	108.11	108.11	108.40	138.72	138.72	138.72	138.72	136.17	136.17	136.17			
343.00	111.45	112.00	112.00	108.61	108.61	109.00	139.27	139.27	139.27	139.27	136.72	136.72	136.72			
344.00	111.93	112.60	112.60	109.11	109.11	109.60	139.82	139.82	139.82	139.82	137.27	137.27	137.27			
345.00	112.41	113.20	113.20	109.61	109.61	110.20	140.37	140.37	140.37	140.37	137.82	137.82	137.82			
346.00	112.89	113.80	113.80	110.11	110.11	110.80	140.92	140.92	140.92	140.92	138.37	138.37	138.37			
347.00	113.37	114.40	114.40	110.61	110.61	111.40	141.47	141.47	141.47	141.47	138.92	138.92	138.92			
348.00	113.85	115.00	115.00	111.11	111.11	112.00	142.02	142.02	142.02	142.02	139.47	139.47	139.47			
349.00	114.33	115.60	115.60	111.61	111.61	112.60	142.57	142.57	142.57	142.57	139.92	139.92	139.92			
350.00	114.81	116.20	116.20	112.11	112.11	113.20	143.12	143.12	143.12	143.12	140.47	140.47	140.47			

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.





SECOND SCHEDULE—continued

Table with columns: \*EARNINGS, TAX TO BE DEDUCTED AT CODE (S, S+L, S+F, S+L+F, M, M+L, M+F), \*EARNINGS, TAX TO BE DEDUCTED AT CODE (S, S+L, S+F, S+L+F, M, M+L, M+F), M+L, M+F, M, M+L, M+F. Rows list earnings from \$601.00 to \$650.00.

NOTE—In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

## THIRD SCHEDULE

Section 30

## NEW THIRD SCHEDULE TO PRINCIPAL ACT

## "THIRD SCHEDULE

## Section 2

## TERMINATING DATES

Section of Act	General Description	Terminating Date
119	Regional investment allowance .....	31 March 1983
120	Export investment allowance .....	31 March 1983
121	Industrial development plan investment allowance .....	31 March 1983
121A	High priority activity investment allowance .....	31 March 1983
122	Farming and agriculture investment allowance .....	31 March 1983
123	Fishing investment allowance .....	31 March 1983
127	Development expenditure on farming or agricultural land .....	31 March 1983
128	Development expenditure on rock oyster or mussel farms or freshwater fish farms .....	31 March 1983
156	Increased exports .....	31 March 1983
156A	Export performance incentive for qualifying goods .....	31 March 1985
156B	Export performance incentive for qualifying services .....	31 March 1985
156D	Export performance incentive for qualifying overseas projects .....	31 March 1985
156E	Export performance incentive for qualifying tourist services .....	31 March 1985
156F	Export-market development and tourist-promotion incentive .....	31 March 1985
156G	Export-market development (self-employed taxpayers) incentive .....	31 March 1985
157	Increased exports to new markets .....	31 March 1981
158A	Export earnings from qualifying overseas projects .....	31 March 1980

The reference in the second column of this Schedule to the nature of the deduction is by way of general description only and shall not be construed as limiting or extending the deduction under the section referred to in the first column of this Schedule."