



ANALYSIS

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1969, No. 6

An Act to provide for the assessment and collection of ordinary income tax and welfare income tax on income derived in the year of assessment, except in certain cases

(20 October 1969)

BE IT ENACTED by the Legislative Assembly of the Cook Islands in Session assembled, and by the authority of the same, as follows:

1. Short Title - This Act may be cited as the Income Tax Assessment Act 1969, and shall be read together with and deemed part of the Income Tax Act 1968-69 (hereinafter referred to as the principal Act).

PART I

PRELIMINARY

2. Interpretation - (1) For the purposes of the principal Act (including this Act), unless the context otherwise requires,-

- "Basic tax deductions" means the amounts of tax deductions specified in the Schedule to this Act;
- "Casual agricultural employee" means a person employed by a planter as a casual worker for the purpose exclusively of doing agricultural, horticultural, orchard, market gardening, or nursery work, or other work which, in the opinion of the Collector, is work of a like nature to those classes of work:
- "Casual labour" means a person employed as a casual worker, but does not include a casual agricultural employee;
- "Dependant", in relation to an employee, means a person who is a dependant of the employee under section 14 of this Act;
- "Employee" means a person who receives or is entitled to receive a source deduction payment;
- "Employer" means a person who pays or is liable to pay a source deduction payment; and includes -
- (a) The manager or other principal officer in the case of an unincorporated body of persons other than a partnership;
- (b) Each partner in the case of a partnership;
- (c) Each person in whom the property has become vested or to whom the control of the property has passed in the case of the estate of a deceased person, a trust, a company in liquidation, or an assigned estate, or in any other case where property is vested or controlled in a fiduciary capacity;
- "Extra emolument", in relation to any person, means a payment in a lump sum (whether paid in one sum or in two or more instalments) made to that person in respect of or in relation to the employment of that person (whether for a period of time or not), being a payment which is not regularly included in salary or wages payable to that person for a pay period, but not being overtime pay; and includes any such payment made -
- (a) By way of bonus, gratuity, or share of profits:

(b) By way of a retrospective increase in salary or wages, to the extent that the payment accrues from the commencement of the increase until the beginning of the first pay period for which the increase is incorporated in salary or wages, and to the extent that in respect of any week ending with a Saturday in that time the total of the increase for that week, and of the salary or wages for that week exclusive of the increase, and of any other salary or wages earned by that person for that week, is in excess of four dollars:

(c) On the occasion of that person's retirement from employment, to the extent that the payment is deemed by paragraph (b) of section 55 of the principal Act to be income, -

but does not include a payment of exempt income or a lump sum payment made on the occasion of that person's retirement from employment to the extent that the payment is not deemed by paragraph (b) of section 55 of the principal Act to be income:

"Income from employment" means salary or wages or an extra emolument:

"Income tax" means income tax imposed under the principal Act; and, as the context may require, either includes both ordinary income tax and welfare income tax or means ordinary income tax only or welfare income tax only:

"Monthly remittance certificate" means a monthly remittance certificate under section 21 of this Act:

"Ordinary income tax" means income tax other than welfare income tax:

"Pay period", in relation to an employee receiving regular payments of salary or wages, means the period for which any such payment is made or payable:

"Pay period taxpayer" means a pay period taxpayer, under subsection (1) of section 23 of this Act:

"Private domestic worker" means a person employed by any other person where -

(a) the employer is the occupier or one of the occupiers of a dwellinghouse or other premises used exclusively for residential purposes; and

(b) The employment is for the performance of work in or about the dwellinghouse or premises; and

(c) The employment is not in relation to any business carried on by the employer or to any occupation or calling of the employer:

"Reconciliation statement" means a reconciliation statement under section 21 of this Act:

"Reduced deduction", in relation

to an employee, means a tax deduction the amount of which is fixed at less than the maximum amount, in accordance with the employee's tax code:

"Salary or wages", in relation to any person, means salary, wages, or allowances (whether in cash or otherwise), including all sums received or receivable by way of overtime pay, bonus, gratuity, extra salary, commission, or remuneration of any kind, in respect of or in relation to the employment of that person; and includes the value of any benefits to which the second proviso of paragraph (b) of section 55 of the principal Act applies, determined in case of dispute as provided in that section; and also includes a periodic payment by way of superannuation, pension, retiring allowance, or other allowance or annuity in respect of or in relation to the past employment of that person or of any person of whom that person is or has been the wife or husband of a child or dependant; but does not include -

(a) A payment of exempt income, or an extra emolument, or a withholding payment; or

(b) Any salary, wages, or other income to which subsection (3) of this section applies; or

(c) Any payment which is declared by regulations under this Act not to be salary or wages:

"Source deduction payment" means a payment by way of salary or wages, an extra emolument, or a withholding payment:

"Special tax code certificate" means a special tax code certificate under section 19 of this Act:

"Tax code", in relation to an employee, means his tax code under section 13 of this Act:

"Tax code certificate" means a tax code certificate under section 13 of this Act; and includes a special tax code certificate:

"Tax code declaration" means a tax code declaration under section 13 of this Act:

"Tax deduction" means a tax deduction made or required to be made under Part II of this Act:

"Tax deduction certificate" means a tax deduction certificate under section 21 of this Act:

"Welfare Income Tax" means income tax imposed as welfare income tax:

"Withholding payment" means a payment which is declared by regulations under this Act to be a withholding payment for the purposes of Part II of this Act.

(2) Section 2 of the principal Act is hereby amended by omitting the definition of the words "Taxable income" and substituting the following new definition -

"Taxable income" -

(a) In relation to ordinary income tax means the residue of assessable income after deducting the amount of all special exemptions to which the taxpayer is entitled in respect of ordinary income tax:

(b) In relation to welfare income tax, means the residue of assessable income after deducting the amount of all special exemptions to which the taxpayer is entitled in respect of welfare income tax.

(3) Section 2 of the principal Act is hereby further amended by omitting the definition of the word "Year" and substituting the following new definition - "Year" means a year commencing on the first day of January and ending on the thirty-first day of December, both of these days being included.

(4) Where a taxpayer is a shareholder in and an employee of a private company and in any income year, including the year ending with the thirty-first day of December, nineteen hundred and sixty-nine (or, as the case may be, in the taxpayer's accounting year corresponding with any year), -

(a) Salary or wages of a regular amount for regular pay periods of one month or less are not throughout that year regularly paid or credited to the taxpayer or applied on his account in his capacity of an employee of the company; or

(b) The total of the salary or wages derived by the taxpayer in that year in his capacity of an employee of the company by way of regular payments throughout that year of a regular amount for regular pay periods is less than two-thirds of the total income which he derives in that year from the company by way of director's fees and by way of salary, wages, or other income for or on account of his service in the capacity of an employee of the company; or

(c) Any amount is paid or credited to the taxpayer, or applied on his account, in anticipation or in respect of any income that may thereafter be allocated to him in his capacity of a director or employee of the company, -

all income that the taxpayer derives from the company in every subsequent year by way of director's fees and by way of salary, wages, or other income for or on account of his service in the capacity of an employee of the company shall for the purposes of the principal Act (including this Act), and notwithstanding anything to the contrary in this Act, be deemed to be income derived otherwise than from source deduction payments, unless, and only to the extent that, the Collector in his discretion determines from time to time in any case or class of cases that that income shall be deemed to be income derived from source deduction payments. If any question arises as to whether or not this subsection applies, or as to the extent to which this subsection applies, to any taxpayer or to any class of taxpayers, or to any director's fees, salary, wages, or other income, it shall be determined by the Collector, and his decision shall be final.

(4) Upon application in writing in that behalf made to the Collector by a taxpayer who is a shareholder in and an employee of a private company but to whom subsection (3) of this section does not apply for the time being, the Collector may in his discretion determine from time to time that for the purposes of the principal Act (including this Act), and notwithstanding anything to the contrary in this Act, the income, or any part thereof, derived by the taxpayer from the company by way of director's fees and by way of salary, wages, or other income for or on account of his service in the capacity of an employee of the company shall be deemed to be income derived otherwise than from source deduction payments.

3. Application of Act - This Act shall apply with respect to the tax for the year of assessment commencing on the first day of January, nineteen hundred and seventy, and for every subsequent year.

4. Income tax imposed - The principal Act is hereby amended by repealing section 40 and substituting the following section:

"40. (1) Subject to the provisions of this Act there shall be levied and paid for the use of Her Majesty for the year commencing on first day of January in each year, a tax herein referred to as income tax, which shall consist of two parts, namely, ordinary income tax and welfare income tax.

"(2) Subject to the provisions of this Act, -

"(a) Income tax shall be payable by every person deriving income from salary, wages, or other source deduction payment; on all such income derived by him during the year for which the tax is payable:

"(b) Income tax shall be payable by every person on all income, other than income from salary, wages, or other source deduction payment, derived by him during the year preceding the year for which the tax is payable.

"(3) The year in which income is so derived is in this Act referred to as the income year, and the year for which income tax is payable is in this Act referred to as the year of assessment."

5. Annual returns by taxpayers for purposes of income tax - The principal Act is hereby amended by section 8 and substituting the following section:

"8. Subject to the provisions of this Act and of any regulations under this Act, every taxpayer shall for the purposes of the assessment and levy of income tax furnish to the Collector in each year

a return or returns in the prescribed form or forms setting forth a complete statement of all assessable and non-assessable income derived by him during the preceding year, together with such other particulars as may be prescribed."

PART II

TAX DEDUCTIONS BY EMPLOYERS FROM SALARY, WAGES, AND OTHER SOURCE DEDUCTION PAYMENTS

6. Application of this Part - (1) This Part of this Act shall apply notwithstanding anything to the contrary in the principal Act or in any other Part of this Act.

(2) This Part of this Act shall apply to salary or wages for any period on or after the first day of January nineteen hundred and seventy, and to other source deduction payments which are paid or would normally be paid on or after that date, notwithstanding that any such other source deduction payment may as to the whole or any part thereof be for a period before that date.

(3) If any question is raised as to whether or not a source deduction payment is as to the whole or any part thereof subject to this Part of this Act, it shall, subject to any regulations made for the purposes of this Part of this Act, be determined by the Collector.

(4) It shall be a ground for objection under Part IV of the principal Act to an assessment of the amount of any tax deduction that any determination of the Collector made for the purposes of this section is erroneous in fact.

Tax Deductions

7. Tax deductions to be made by employers - (1) For the purpose of enabling the collection of income tax from employees by instalments, where an employee receives a source deduction payment from an employer, the employer or other person by whom the payment is made shall, at the time of making the payment, make a tax deduction therefrom in accordance with this Part of this Act:

Provided that no tax deduction need be made from any source deduction payment made to any employee in respect of his employment as a private domestic worker; or in respect of his employment as a casual agricultural employee; Provided also that if a tax deduction is not made by the employer in any such case section 24 of this Act shall apply to the employee.

(2) Where in the case of a regular full-time employment an employee receives salary or wages from any one employer for part only of the pay period, that salary or wages shall be deemed to be for the whole of the pay period.

(3) For the purposes of this section, where an employee receives salary or wages in respect of work performed by the employee as a piece worker or out-worker and the employee is paid on a production basis, that salary or wages shall be deemed to be for the period from the commencement of the performance of the work until the completion of the work.

(4) Where a source deduction payment for any pay period is paid in two or more separate sums, all sums so paid shall, for the purpose of calculating the amount of the tax deduction, be aggregated, and the employer may, at his option, make the tax deduction wholly from one sum or in part from each of any two or more sums:

Provided that where, by reason of the size or nature of the employer's business or organisation, the dispersal of employees, or difficulty in assembling particulars, or for any other reason approved by the Collector, it is impracticable for an employer to pay overtime pay for a pay period at the same time as the other salary or wages for the pay period, the overtime pay of any employee for the pay period may, for the purpose of calculating the amount of the tax deduction, be aggregated with the employee's salary or wages (other than overtime pay) for a subsequent pay period if, in respect of both pay periods, -

- (a) The amounts of the employee's salary or wages (other than overtime pay) are substantially the same; and
- (b) The amounts of the tax deductions applicable to the employee's salary or wages are the same; and
- (c) The tax code applicable to the employee is the same:

Provided also that, where it is the practice of an employer to pay overtime pay for an interval of time which is of the same length as a pay period of an employee but does not coincide with any such pay period, the overtime pay of the employee for any such interval may, for the purposes of the first proviso to this subsection, be deemed to be overtime pay for the pay period during which that interval ends, if the amounts of the employee's salary or wages (other than overtime pay) for that interval and for that pay period are substantially the same.

8. Tax deductions from amounts credited to or applied for employees - Where a source deduction payment, though not actually paid, is credited to or applied on account of any employee entitled thereto, the amount so credited or applied shall, for the purposes of this Part of this Act, be deemed to be paid when it is so credited or applied, and a tax deduction in respect thereof shall be made accordingly.

9. Benefits and superannuation and other payments deemed to be salary or wages - Where in respect of his employment an employee receives or enjoys a benefit referred to in the second proviso of paragraph (b) of section 55 of the principal Act, or any other benefit in kind which is included in his salary or wages, or receives a payment by way of superannuation, pension, retiring allowance, or other allowance, or annuity which is included in salary or wages as defined in section 2 of this Act, the value of the benefit (whether in money or otherwise) or, as the case may be, the amount of the payment shall be deemed to accrue from day to day, and accordingly in each case the amount so accrued for any days in a pay period of the employee shall be deemed to be his salary or wages for the pay period, or, as the case may be, part of his salary or wages for the pay period.

10. Amount of salary or wages where ordinary payments to a superannuation fund are made - Subject to the provisions of this section, where an employee is a contributor to a superannuation fund, the amount of the salary or wages paid to the employee for a pay period shall, for the purpose of calculating the amount of the tax deduction, be deemed to be the residue of the payment of salary or wages after subtracting therefrom the amount of the regular current contributions made by the employee to the superannuation fund for that period.

11. Payment to be made by employee where tax deduction exceeds source deduction payment - (1) Where, at the time when a source deduction payment is made or deemed to be made, the amount of the source deduction payment available in money is less than the amount of tax deduction, or there is no amount available in money, the employee shall forthwith pay to the employer the amount of the deficiency in the tax deduction or, as the case may be, the amount of the tax deduction, and every amount so paid on any date shall be deemed to be a tax deduction made by the employer on that date from the source deduction payment made or deemed to be made to the employee.

(2) If an employee makes default in paying to the employer any amount payable under this section, or any part of any such amount, the amount in respect of which default has been made shall be deemed for the purposes of section 22 of this Act to be a tax deduction that should have been made and was not made, and the provisions of that section shall apply accordingly.

Amounts of Tax Deductions

12. Amounts of tax deductions - (1) Subject to the provisions of this Act, every tax deduction shall be of such amount as may be fixed by an annual taxing Act:

Provided that for any period for which the amount of a tax deduction is not fixed by an annual taxing Act, the tax deduction shall be of such amount as is fixed by the basic tax deductions specified in the Schedule to this Act:

Provided also that where the amount of the tax deduction from a withholding payment is not fixed by an annual taxing Act or by the basic tax deductions, the tax deduction shall be of such amount as is fixed by regulations under the principal Act:

Provided further that where, by reason of the size of a source deduction payment, or (in the case of a reduced deduction) by reason of the number of the employee's dependants, or for any other reason, the amount of a tax deduction is not fixed by an annual taxing Act or by the basic tax deductions or by regulations, the tax deduction shall be of such amount as is fixed by the Collector, taking into account the same factors as have been taken into account in fixing the amounts of other tax deductions of a like nature.

(2) The annual taxing Act for any year may fix the amounts of tax deductions for periods throughout that year or during any part of that year or during any part of the next succeeding year, or indefinitely until the amounts are varied by a subsequent annual taxing Act.

(3) Except as otherwise provided in this Act, the amount of every tax deduction shall be the maximum amount for the time being in force having regard to the nature and amount of the source deduction payment:

Provided that where a reduced deduction applies to the employee the tax deduction shall be of an amount equal to the amount of the reduced deduction.

Reduced Deductions

13. Application of tax codes specified in tax code declarations or tax code certificates -

(1) For the purposes of this Part of this Act the tax code of any employee in relation to any source deduction payment shall be such one of the following codes as applies to the employee in respect of that source deduction payment in accordance with this section, namely:

"No declaration", signifying an employee who has not delivered to the employer a tax code declaration or a tax code certificate:

"S", signifying an employee who has no dependants:

"S", with a number thereafter, signifying an employee who has no spouse as a dependant, but has that number of other dependants:

"M", signifying an employee who has a spouse as a dependant, but has no other dependants:

"M", with a number thereafter, signifying an employee who has a spouse as a dependant, and also has that number of other dependants.

(2) Subject to the provisions of this Act, where any employee desires that a reduced deduction shall apply to him (whether or not the same or any other reduced deduction has previously applied to him), he may deliver to his employer a tax code declaration in a form authorised by the Collector, and containing such particulars as the Collector requires in relation to the employee's dependants, and specifying the employee's tax code as determined by those particulars, and thereupon that tax code shall apply to the employee in accordance with this section.

(3) Where any employee considers that it is or will be undesirable or impracticable for him to deliver a tax code declaration to his employer, the employee may deliver the declaration to the Collector, and in any such case the Collector shall issue to the employee a tax code certificate addressed to the employer and specifying the employee's tax code as determined by the particulars contained in the declaration or as determined by the Collector under subsection (4) of this section. The employee may deliver that certificate to his employer, and thereupon that tax code shall apply to the employee in accordance with this section.

(4) Upon application by any employee who delivers a tax code declaration to the Collector under subsection (3) of this section, the Collector, in his discretion, may issue to the employee a tax code certificate addressed to the employer and specifying the employee's tax code as determined on the basis that some or all of the dependants included in the tax code declaration are not dependants of the employee, and thereupon that tax code shall apply to the employee in accordance with this section. In every such case an adjustment may be made under subsection (2) of section 26 of this Act.

(5) Except as otherwise provided in this Act, an employee who engages in more than one employment in any week ending with a Saturday shall not be entitled to have a reduced deduction applied to him in respect of more than one employment in that week, and shall not in that week deliver or maintain a tax code declaration or a tax code certificate in respect of more than one employment or otherwise obtain the benefit of a reduced deduction in respect of more than one employment:

Provided that, where in any such week the employee has left one regular full-time employment, the employee may in the same week, after leaving that employment, deliver a tax code declaration or a tax code certificate in respect of any other regular full-time employment.

(6) Where an employee has delivered a tax code declaration or a tax code certificate to his employer, the tax code shall, subject to the provisions of this Act, apply to the employee in respect of all source deduction payments made by the employer to the employee after the delivery of the declaration or certificate and before the tax code ceases in accordance with subsection (7) or subsection (8) of this section to apply to the employee:

Provided that, except in the case of salary or wages for the first pay period of a new employment of the employee, the tax code shall not apply in respect of the salary or wages for any pay period commencing before the date of the delivery of the declaration or certificate to the employer.

(7) Where a tax code applies to an employee on the last day of a year, the tax code shall not apply to the employee in respect of any source deduction payment made by the employer to the employee after that day, not being a payment of salary or wages for a pay period current on that day:

Provided that where there is no change in the dependants of the employee and the employee delivers a further tax code declaration or tax code certificate to the employer not later than three days after the first day of January in the next succeeding year, the tax code specified in that declaration or certificate shall be deemed to have commenced to apply to the employee immediately after the former tax code ceased to apply to him.

(8) Where a tax code applies to an employee on the date on which a person named as a dependant of the employee in the tax code declaration on which the tax code is based ceases to be a dependant of the employee, the tax code shall not apply to the employee in respect of any source deduction payment made by the employer to the employee after that date, not being a payment of salary or wages for a pay period current on that date:

Provided that where the employee delivers a further tax code declaration or tax code certificate to the employer not later than three days after the date of his giving the notice required by subsection (9) of this section, the tax code specified in that declaration or certificate shall be deemed to have commenced to apply to the employee immediately after the former tax code ceased to apply to him.

(9) Where a tax code ceases under subsection (8) of this section to apply to an employee by reason of any person ceasing to be a dependant of the employee, the employee shall, not later than four days after the date on which he became aware that that person had ceased to be a dependant, give notice in writing of that fact to the employer or (where the tax code declaration was delivered to the Collector) to the Collector, specifying the name of the dependant and the date on which he ceased to be a dependant. No employer or other person making a source deduction payment shall be liable for making a reduced deduction according to a tax code after it has ceased under subsection (8) of this section to apply to the employee but before the employer has received notice (whether under this subsection or otherwise) that the dependant has ceased to be a dependant of the employee.

(10) A reduced deduction applying to an employee in respect of his employment by any employer shall not apply to the employee in respect of his employment by any other employer, not being a successor of the first-mentioned employer in the same employment.

(11) The Collector may vary any of the requirements of this section in relation to any employee or class of employees in such cases and to such extent as he thinks fit, and in every such case this section shall apply as so varied.

(12) For the purposes of this Act a tax code declaration or tax code certificate which is delivered to an employer before the beginning of any year but is expressed to relate to that year shall be deemed to be delivered on the first day of January in that year.

14. Dependants for purposes of tax codes - (1) For the purpose of determining the tax code applicable to an employee the following provisions of this section shall apply.

(2) The spouse of the employee shall be deemed to be a dependant of the employee for the purposes of the tax code based on a tax code declaration which includes the spouse as a dependant if -

- (a) The marriage has subsisted at any time during the year in which the employee delivers the tax code declaration to the employer or to the Collector, and the spouse has been supported by the employee at any time during that year; and
- (b) The spouse has not in the year in which the tax code declaration is delivered derived income in excess of four hundred dollars; and
- (c) When the tax code declaration is delivered the employee anticipates that the income as aforesaid already derived and to be derived by the spouse in that year will not exceed in the aggregate four hundred dollars; and

(d) The spouse of the employee is not a planter.

(3) A spouse who under subsection (2) of this section is a dependant of an employee for the purposes of any tax code shall cease to be such a dependant if and when, before the tax code ceases to apply to the employee, the employee knows or anticipates, or should have known or anticipated, that the income as aforesaid derived and to be derived by the spouse in the year aforesaid has exceeded or will exceed four hundred dollars.

(4) A child as defined in section 47 of the principal Act shall be deemed to be a dependant of the employee for the purposes of the tax code based on a tax code declaration which includes the child as a dependant if -

- (a) The child was alive and under the age of sixteen years at the beginning of the year in which the tax code declaration is delivered; or
- (b) The child was born alive during that year; and
- (c) In either case, when the employee delivers the tax code declaration to the employer or to the Collector, -
 - (i) The child is not under this subsection a dependant of any other employee; and
 - (ii) No other person is entitled to a special exemption under section 47 of the principal Act in respect of the child; and
 - (iii) The employee anticipates that no other person will become entitled in respect of that year to such an exemption; and
 - (iv) The child is not entitled to a vested or contingent interest (not subject to any prior interest) in the income of a trust

(5) A child who under subsection (4) of this section is a dependant of an employee for the purposes of any tax code shall cease to be such a dependant if and when, before the tax code ceases to apply to the employee, any other person becomes entitled to a special exemption under section 47 of the principal Act in respect of the child, or the child becomes entitled to a vested or contingent interest (not subject to any prior interest) in the income of a trust.

(6) Except as provided in the foregoing provisions of this section, no person shall be deemed to be a dependant of an employee.

15. Amount of total tax deduction where several deductions are made for one week - Except as otherwise provided in this Act, where during any week ending with a Saturday an employee has engaged in more than one employment (whether with the same employer or with two or more employers), the amount of the total tax deduction required to be made in respect of all payments of salary or wages made to the employee for that week or any part thereof shall be deemed to be the amount of the tax deduction that would have been required to be made if all those payments had been one payment made by one employer for that week ... and where that total tax deduction is not made in full section 22 of this Act shall apply accordingly:

Provided that, where the employee left one regular full-time employment before he engaged in another regular full-time employment, he shall not be deemed for the purposes of this section to have been engaged in both those employments in the one week:

Provided also that where the employee is employed as a casual labourer or a casual agricultural employee the salary or wages of the employee for that employment shall not be taken into account for the purposes of this section.

16. Increased deductions to cover deficiency in deductions from advance payments - (1) Where

the amount of the tax deduction to be made from any salary or wages is increased, and before the date of the increase an employee has received from an employer a payment of salary or wages to the whole or a part of which the increase applies, and the proper tax deduction, taking the increase into account as far as it applies, has not been made in full at the time of the payment, the amount of the deficiency shall be added to the tax deduction required to be made from the next payment of salary or wages made to the employee in the same employment, and the amount of the tax deduction so required to be made shall be deemed to be increased accordingly.

(2) Where any salary or wages become subject to tax deductions under this Part of this Act, and before the date of its becoming so subject an employee has received from an employer a payment of salary or wages of which the whole or a part is so subject, and the proper tax deduction has not been made in full at the time of the payment, the amount of the deficiency shall be added to the tax deduction required to be made from the next payment of salary or wages made to the employee in the same employment, and the amount of the tax deduction so required to be made shall be deemed to be increased accordingly.

17. Amount of tax deductions for pay period current when tax deductions altered - (1) Notwithstanding

anything to the contrary in this Part of this Act, this section shall apply where the amount of the tax deduction for the time being in force in relation to any payment of salary or wages is reduced or increased by an annual taxing Act or by an amendment made to the basic tax deductions.

(2) Where this section applies, the amount of the tax deduction to be made from a payment of salary or wages to an employee for a pay period current on the date on which an altered tax deduction commences to apply shall be as follows:

(a) Where the pay period does not exceed a month, the tax deduction in respect of the whole of the payment for the pay period shall be the amount of the altered tax deduction:

(b) Where the pay period exceeds a month, the tax deduction shall be ascertained -

(i) By calculating, on the basis specified in paragraph (a) of clause 3 of the Schedule to this Act, the parts of the payment for the pay period that are for the respective portions of the pay period before and after the altered tax deduction commences to apply; and

(ii) By calculating in respect of each such part of the payment, the amount of the tax deduction that would be required to be made from a payment of salary or wages equal to that part for a pay period equal to the portion of the pay period to which that part relates; such calculation to be made according to the tax deduction in force in that portion of the pay period and in the manner provided in paragraphs (b) and (c) of the said clause 3; -

and the total of the amounts of the tax deductions calculated under subparagraph (ii) of this paragraph shall be the amount of the tax deduction to be made from the payment of salary or wages for the pay period.

(3) Where this section applies and section 15 of this Act also applies, the amount of the total tax deduction required to be made in accordance with the last-mentioned section in respect of all payments of salary or wages made to an employee for a week current on the date on which an altered tax deduction commences to apply shall be calculated in accordance with the altered tax deduction:

Provided that where all the payments made to an employee for that week are for services rendered before that date, the amount of that total tax deduction shall be calculated in accordance with the tax deduction in force in the portion of the week in which the services were rendered.

(4) Where this section applies, and on or after the date on which an altered tax deduction commences to apply a payment of salary or wages is made to an employee, -

(a) For a pay period that ended before that date; or

(b) Where section 15 of this Act applies, for services rendered in a week that ended before that date, -

the amount of the tax deduction to be made or, as the case may be, the amount of the total tax deduction required to be made, shall be calculated in accordance with the tax deduction in force in that pay period or week.

18. Power of Collector to reduce tax deductions -

(1) Notwithstanding anything to the contrary in the foregoing provisions of this Part of this Act, the Collector may, in such circumstances and to such extent as he thinks fit, reduce the amount of the tax deduction required to be made from any source deduction payment that has been or will be made to any employee or class of employees, or may make such adjustment as in his opinion is equitable, for the purpose in either case of meeting the special circumstances of any case or class of cases, upon or subject to such terms and conditions as he in his discretion requires.

(2) In every such case the provisions of this Part of this Act shall apply as if they had been amended in accordance with the decisions or requirements of the Collector for the time being in force under this section.

19. Special tax code certificates - (1) Where the Collector in any case thinks fit (whether by reason of the employee being employed in two or more employments, or being entitled to have any loss carried forward under section 79 of the principal Act, or by reason of any reduction under section 18 of this Act, or for any other reason), the Collector may issue to an employee a special tax code certificate under this section.

(2) A special tax code certificate may, as the Collector in his discretion thinks fit, do all or any of the following things:

(a) Specify a tax code to be applicable to the employee in respect of payments of salary or wages made to the employee during the period specified in the certificate by the employer or by all or any of the employers of the employee

- (b) Specify any source deduction payments to be made to the employee during the period specified in the certificate in respect of which -

(i) No tax deductions shall be made;

or
(ii) The tax deductions shall be of such amount or rate as is specified in the certificate, or shall be made from a specified proportionate part of each payment as if that part were the whole of the payment.

(3) Where a special tax code certificate bearing the signature of the employee is produced to an employer at the time when he makes to the employee a payment to which the certificate relates, the provisions of the certificate in respect of that payment shall, subject to section 22 of this Act, apply notwithstanding anything to the contrary in this Act.

(4) Where a special tax code certificate so produced to an employer provides for the making of a tax deduction from a specified proportionate part of any source deduction payment, the provisions of this Part of this Act as to tax deductions, other than this section and section 22, shall, so far as they are applicable, apply in respect of the specified proportionate part as if that part constituted the whole of the source deduction payment.

(5) The Collector may at any time cancel any special tax code certificate.

(6) Not later than seven days after the Collector has given notice of the cancellation of a special tax code certificate to the employee named therein, the employee shall return the certificate to the Collector.

Duties of Employer as to Making Deductions

20. Records to be kept by employer - (1) Every employer who makes a source deduction payment to any employee shall keep a proper record in respect of the employee, showing the amount of the source deduction payment before making any tax deduction, and the amount of the tax deduction (if any) made therefrom, and shall enter those amounts in the record at the time of making the source deduction payment.

(2) Every employer shall take all reasonable precautions for the safe custody of all records that he is required to keep under this section and of all pay sheets and receipts for source deduction payments, and shall retain all such records, pay sheets, and receipts for not less than seven years after the making of the payments to which they relate:

Provided that this subsection shall not require the retention of any records, pay sheets, or receipts in respect of which the Collector has notified the employer that retention is not required.

21. Payment of tax deductions to Collector - (1) Every employer who makes tax deductions from source deduction payments made to employees shall -

- (a) Not later than the twentieth day of the month next after the month in which he has made any such deductions, pay to the Collector the amount of the tax deductions, and deliver to the Collector a monthly

remittance certificate signed by the employer, being a certificate in a form authorised by the Collector and showing the total amount of all source deduction payments made by the employer to employees in the month before making any tax deductions, and the total amount of all tax deductions made from those payments:

- (b) Not later than the twentieth day of January in each year, deliver to each employee a tax deduction certificate signed by the employer, being a certificate in a form authorised by the Collector and showing the total amount of all source deduction payments made by the employer to the employee in the preceding year (not including payments included in a tax deduction certificate previously delivered to the employee), and the total amount of the tax deductions made from those payments:

- (c) Within seven days after the employment of any employee ceases, deliver to the employee a tax deduction certificate signed by the employer, being a certificate in a form authorised by the Collector and showing the total amount of all source deduction payments made by the employer to the employee in the period of employment (not including payments included in a tax deduction certificate previously delivered to the employee), and the total amount of the tax deductions made from those payments:

- (d) Within seven days after making any withholding payment to an employee or group of employees which is the final or only payment in respect of the services, contract, arrangement, dealing, or matter to which it relates, deliver to the employee, or, in the case of a group of employees, to one of the group, a tax deduction certificate signed by the employer, being a certificate in a form authorised by the Collector and showing the total amount of that payment or of all those payments (not including payments included in a tax deduction certificate previously delivered to the employee or group), and the total amount of the tax deductions made from that payment or from those payments:

- (e) Not later than the fifteenth day of February in each year (except in cases to which subsection (2) of this section applies), deliver to the Collector a reconciliation statement signed by the employer, being a certificate in a form authorised by the Collector and showing the total amount of all tax deductions paid to the Collector by the employer in respect of source deduction payments made in the preceding

year, and the total amount of all tax deductions shown in tax deduction certificates delivered to employees in respect of those source deduction payments, together with an explanation if the two totals do not agree, and accompanied by signed copies of all those tax deduction certificates, by all tax code declarations and tax code certificates delivered to him in the preceding year, and by all notices cancelling reduced deductions given to him in that year under subsection (9) of section 13 of this Act

- (f) Not later than the fifteenth day of the second month after the month in any year in which the employer disposes of or otherwise ceases to carry on any business in respect of which he has made any such tax deductions, comply with paragraph (e) of this subsection in respect of those deductions as if the period from the beginning of that year to the date of the last of those tax deductions were a preceding year.

(2) Paragraph (e) of subsection (1) of this section shall not apply to any employer in respect of any tax deduction made otherwise than in the course of a business carried on by him from a source deduction payment for which there is no pay period or from a withholding payment. In every such case the employer shall, not later than the twentieth day of the month next after the month in which the payment (if only one) or the final payment (in the case of two or more payments relating to the same services, contract, arrangement, dealing, or matter) was made, deliver to the Collector a signed copy of the tax deduction certificate delivered by him to the employee, and any tax code declaration or tax code certificate delivered to him by the employee, and shall also indicate on that copy of the tax deduction certificate that it is delivered under this subsection.

(3) The Collector may vary any of the requirements of this section in relation to any employer or class of employers in such cases and to such extent as he thinks fit, and in every such case this section shall apply as so varied.

(4) The executor or administrator of a deceased employer shall fulfil such of the obligations of the employer under this section as have not been fulfilled by the employer before his death.

22. Employee to pay deductions to Collector - Where for any reason a tax deduction is not made or is not made in full at the time of the making of any source deduction payment or payments, the employee shall:

- (a) Not later than the twentieth day of the month next after the month in which payment of the source deduction payment or payments was made, furnish to the Collector a return in the prescribed form of the source deduction payment or payments; and
- (b) Unless the employee is exempted from liability to pay the same or is not liable to pay the same, pay to the Collector an amount equal to the total of the tax deductions that should have been made and were not made, and that amount shall be due and payable to the Collector on the twentieth day of the month next after the month in

which payment of the source deduction payment or payments was made.

Pay-period Taxpayers

23. Interpretation - (1) For the purposes of the principal Act (including this Act), an employee shall, subject to subsection (3) of this section, be deemed to be a pay-period taxpayer in respect of any year if in that year:

- (a) The employee did not derive any income except income from employment and non-assessable income not exceeding in the aggregate one thousand dollars and
- (b) The employee is not an absentee within the meaning of Part V of the principal Act, as defined in section 38 of that Act.

(2) Notwithstanding anything to the contrary in subsection (1) of this section, any employee shall be deemed not to be a pay-period taxpayer in respect of any year, if the Collector so decides upon the grounds that subsection (1) would not have applied to the employee for that year had not the income of the employee from source deduction payments been diminished by reason of the occurrence in the year of the retirement of the employee from employment or of some other event, including the employee's death, disability, or absence from the Cook Islands, causing the termination or suspension of his employment, and that:

- (a) The employee is not a person to whom subsection (1) would normally apply; or
- (b) It appeared at any time during the year that subsection (1) would not apply to the employee for the year.

24. Tax of pay-period taxpayers to be determined by amount of tax deductions or by assessment -

(1) Notwithstanding anything to the contrary in the principal Act, the amount of income tax for which a pay-period taxpayer to whom section 26 of this Act does not apply is liable in respect of the income derived by the taxpayer in any year shall be determined exclusively and finally by the total amount of the tax deductions required under this Part of this Act to be made from that income, except where the taxpayer has, not later than the end of the next succeeding year or within such further period as the Collector in his discretion may allow in any case or class of cases, furnished to the Collector a return of that income, in which case the amount of that income tax shall be the smaller of the following amounts:

- (a) The total amount of those tax deductions;
- (b) The amount of the income tax that would be payable in respect of that income under an assessment made in accordance with subsection (1) of section 28 of this Act.

(2) Except where a return of income is furnished for the purpose of having the amount of income tax in respect of the income for the year assessed in accordance with subsection (1) of section 28 of this Act, a pay-period taxpayer to whom this section applies shall not furnish a return of income for the year unless he is required by the Collector so to do.

25. Adjustment of excessive tax deductions - In any case where -

- (a) The amount of income tax for which a pay-period taxpayer is liable in respect of the income derived by him in any year is determined exclusively and finally, pursuant to the provisions of subsection (1) of section 24 of this Act, by the total amount of the tax deductions required under this Part of this Act to be made from that income; and
- (b) The Collector is satisfied that the total amount of the tax deductions made from payments of that income to the taxpayer is in excess of the total amount of the tax deductions required under this Part of this Act to be made from that income, -

the Collector shall pay to the taxpayer the amount of that excess or, at the option of the Collector, credit that amount in payment of any tax due by the taxpayer and unpaid:

Provided that no payment shall be made or credit given under this section after the expiration of the period of six years immediately after the end of the year in which that income was derived, except where written application for the payment or credit is made by or on behalf of the taxpayer before the expiration of that period.

26. Adjustments where tax deductions are not in accordance with special exemptions for dependants or have been made on the basis of a special tax code certificate, or for excess insurance and superannuation contributions - (1) Where in any year:

- (a) A tax deduction has been made from a payment of income from employment made to a pay-period taxpayer; and
- (b) Either, -
 - (i) The amount of the tax deduction was determined on the basis that some person was a dependant of the taxpayer and it transpires that in that year the taxpayer, on an assessment of ordinary income tax under Part V of the principal Act, would not have been entitled to a special exemption in respect of that person, or would have been entitled only to a portion of a special exemption; or
 - (ii) The amount of the tax deduction was determined wholly or in part on the basis of a special tax code certificate issued under section 19 of this Act, and the Collector is satisfied that the special tax code certificate was issued on the basis of information that was incorrect or incomplete or misleading or on the assumption that certain circumstances would continue to exist or that certain events would happen, and those circumstances have changed or those events have not happened, -

the taxpayer shall furnish to the Collector, at such time as the Collector may require, a return of the income derived by him in that year, and the amount of income tax for which the taxpayer is liable in respect of that income shall be the amount of income tax that is payable under an assessment made under Part V of the principal Act.

(2) Where in any year:

- (a) Either, -
 - (i) A tax deduction has been made from a payment of income from employment made to a pay-period taxpayer, and the amount of the tax deduction was determined on the basis that some person was not a dependant of the taxpayer, and it transpires that in that year the taxpayer, on an assessment of ordinary income tax under Part V of the principal Act, would have been entitled to a special exemption in respect of that person; or
 - (ii) A tax deduction has been made from a payment of income from employment made to a pay-period taxpayer, and the amount of the tax deduction was determined wholly or in part on the basis of a special tax code certificate issued under section 19 of this Act; or
 - (iii) A pay-period taxpayer, on an assessment of ordinary income tax under Part V of the principal Act, would have been entitled to deductions by way of special exemption under section 50 of the principal Act in excess of the amounts of the regular current contributions to a superannuation fund subtracted in that year from the taxpayer's salary or wages under section 10 of this Act; and
- (b) The taxpayer has, not later than the end of the next succeeding year or within such further period as the Collector in his discretion may allow in any case or class of cases, furnished to the Collector a return of the income derived by him in the first-mentioned year, -

the amount of income tax for which the taxpayer is liable in respect of that income shall be the amount of income tax that is payable under an assessment made under Part V of the principal Act.

27. Tax payable by certain taxpayers with incomes not exceeding \$1,000 - (1) This section shall apply to an employee in an income year, if in that year:

- (a) The total income derived by the employee (whether assessable or non-assessable) did not exceed the total of one thousand dollars; and
- (b) The assessable income derived by the employee included income from employment and also income otherwise than from employment; and

(c) The employee is not -

- (i) A trustee assessable and liable for income tax under section 88 of the principal Act; or
- (ii) A company; or
- (iii) An unincorporated body; or
- (iv) An absentee within the meaning of Part V of the principal Act, as defined in section 38 of that Act.

(2) Notwithstanding anything to the contrary in the principal Act, where this section applies to an employee in an income year, the amount of income tax for which the employee is liable in respect of the income derived by him in that year shall be the amount of income tax that is payable under an assessment made in accordance with subsection (1) of section 28 of this Act.

Assessment and Payment of Income Tax

28. Assessment and payment of income tax - (1) Subject to section 24 of this Act, the amount of income tax for which an employee is liable in respect of the income derived by him in any income year shall be assessed under Part V of the principal Act:

Provided that where by such an assessment -

- (i) A pay-period taxpayer would be deprived of any benefit to which he would otherwise have been entitled under section 24 of this Act if he had not been entitled to any additional special exemption as referred to in section 26 of this Act; or
- (ii) A taxpayer to whom section 27 of this Act applies would be deprived of any benefit to which he would have been entitled under section 24 of this Act if he had derived no assessable income except income from employment; or
- (iii) Any other taxpayer would be deprived of any part of the benefit of any reduced deduction to which he would otherwise have been entitled pursuant to the application to him of a tax code under section 13 of this Act or to the issue, in place of a tax code applicable to him under the said section 13, of a special tax code certificate under section 19 of this Act;

the Collector may reduce the amount of income tax otherwise payable pursuant to an assessment made under Part V of the principal Act in respect of the income derived by the employee in the income year by such amount as in his opinion is equitable for the purpose of meeting the special circumstances of the case.

(2) All income tax payable under any assessment made in accordance with subsection (1) of this section and not previously due and payable shall be due and payable on the first day of October in the year next succeeding the income year, or on such earlier date as is specified in that behalf in the notice of assessment given to the employee, not being less than thirty days after the date of the notice.

Crediting Tax Deductions

29. Tax deductions to be credited against tax assessed - (1) Every employee who is required to furnish or who furnishes to the Collector a return of any assessable income derived by him in any income year shall, except where the Collector otherwise directs, forward to the Collector with the return all tax deduction certificates delivered to the employee in respect of tax deductions made in the income year from source deduction payments made to the employee.

(2) Where the Collector receives from an employee any tax deduction certificates in respect of tax deductions made in the income year from source deduction payments made to the employee, or receives the amount of any tax deduction so made and not included in any tax deduction certificate, and the Collector has made an assessment of income tax in respect of the income derived by the employee in the income year or is satisfied that no income tax is payable in respect of that income, the Collector shall credit the total of the amounts of the tax deductions (but not including any additional tax or penal tax) shown in the certificates, or received as aforesaid, in payment successively of:

- (a) The income tax (if any) payable by the employee in respect of his taxable income for the income year;
- (b) The income tax due by the employee and unpaid in respect of any year before that income year;
- (c) The income tax due by the employee and unpaid in respect of any year after that income year and, if more than one, in the order of those years, -

and shall refund to the employee an amount equal to the amount of the tax deductions not so credited.

(3) If the amount credited by the Collector under paragraph (b) of subsection (2) of this section is less than the total of the income tax referred to in that paragraph, the Collector shall apply the amount so credited in payment, so far as the amount extends, of such income tax as the Collector determines.

(4) If the Collector has reason to believe that any tax deduction certificate received by him for the purposes of this section is incorrect in any particular, he may retain the certificate for such period as he thinks fit, and shall not deal with the certificate as required by the foregoing provisions of this section until he is satisfied that the certificate is correct.

(5) Where the Collector has credited in payment of income tax, or made a refund in respect of, an amount shown in a tax deduction certificate which is in excess of the amount that the employer has deducted from a source deduction payment to which the certificate relates, the employer and the employee shall be jointly and severally liable to pay to the Collector the amount of the excess, and that amount shall be deemed to have become due and payable on the fifteenth day of February in the year after the year to the whole or part of which the tax deduction certificate relates.

30. Lost tax deduction certificates - Where the Collector is satisfied that a tax deduction certificate has been lost or destroyed, and is satisfied as to the amount of the deductions shown in that certificate, the Collector shall apply the provisions of section 29 of this Act in the same manner as if the certificate had been received by the Collector

31. Tax deductions for which no certificate issued - Where the Collector is satisfied that any employer has made any tax deduction from a source deduction payment made to an employee, and has failed to deliver to the employee within the prescribed time a tax deduction certificate in respect of the deduction, the Collector may apply the provisions of section 29 of this Act in the same manner as if a tax deduction certificate showing the tax deduction had been delivered to the employee and received by the Collector.

Recovery of Tax Deductions:

32. Recovery of tax deductions from employers - (1) The amount of every tax deduction made under this Part of this Act shall be held in trust for the Crown; and any amount so held in trust shall not be property of the employer liable to execution, and, in the event of the bankruptcy or liquidation of the employer or of an assignment for the benefit of the employer's creditors, shall remain apart, and form no part of the estate in bankruptcy, liquidation, or assignment.

(2) Where a tax deduction has been made under this Part of this Act and the employer has failed to deal with the amount of the tax deduction or any part thereof in the manner required by subsection (1) of this section or the other provisions of this Part of this Act, the amount of the tax deduction for the time being unpaid to the Collector shall, in the application of the assets of the employer upon the bankruptcy or liquidation of the employer or upon an assignment for the benefit of the employer's creditors, rank, without limitation in amount and notwithstanding anything in any other Act, in order of priority immediately after preferential claims for wages or other sums payable to or on account of any servant or worker or apprentice or artied clerk, and in priority to all other claims.

33. Employer failing to make tax deductions - (1) Where an employer fails to make any tax deduction in accordance with his obligations under this Part of this Act, the amount in respect of which default has been made shall constitute a debt payable by the employer to the Collector, and shall be deemed to have become due and payable to the Collector on the twentieth day of the month next after the month in which payment of the source deduction payment was made.

(2) The right of the Collector to recover from the employer the amount in respect of which default has been made shall be in addition to any right of the Collector to recover that amount from the employee under this Part of this Act; and nothing in this Part of this Act shall be construed as preventing the Collector from taking such steps as he thinks fit to recover that amount from the employer and from the employee concurrently, or from recovering that amount wholly from the employer or from the employee or partly from the employer and partly from the employee.

(3) Where any amount, including a penalty, recoverable in accordance with this Part of this Act from the employee is in fact paid by the employer, the amount so paid may be recovered by the employer from the employee.

34. Unpaid tax deductions, etc., to constitute a charge on employer's property - (1) Where an employer fails

wholly or in part to make any tax deduction in accordance with his obligations under this Part of this Act, or is liable to pay any sum to the Collector under this Part of this Act, an amount equal to the total for the time being unpaid to the Collector in respect of that tax deduction or sum (including any additional tax or penal tax), and in respect of any judgment obtained therefor (including any costs, fees, or expenses included in the judgment or otherwise payable by the employer to the Collector in respect thereof) shall be a charge on all the real and personal property of the employer.

(2) Every charge created by this section shall be subject to all mortgages, charges, or encumbrances existing at the time of the creation of the charge, but, subject to the provisions of this section, shall have priority over all other mortgages, charges, or encumbrances. Notwithstanding anything to the contrary in any other Act, if any property subject to the charge created by this section is also subject to a charge created by that other Act, the charges shall rank equally with each other unless by virtue of that Act the charge created thereby would be deferred to the charge created by this section.

(3) The Collector may register any charge on any property created by this section under any registration Act to which the property is subject by depositing with the appropriate Registrar a certificate under the hand of the Collector setting forth the description of the property charged and the amount payable; and in every such case the Registrar shall, without payment of any fee, register the certificate as if it were an instrument registrable under the registration Act.

(4) Upon the registration of any such certificate under any registration Act it shall be deemed to be actual notice to all persons of the existence and amount of the charge, and the charge shall have operation and priority accordingly in relation to the property that is subject to the charge and to the registration Act:

Provided that in so far as any mortgage that is registered in respect of that property before the registration of the charge secures any money that is advanced after written notice of the charge or of the registration of the charge has been given to the mortgagee, or to any solicitor for the time being acting for the mortgagee in respect of the mortgage, the charge shall have priority over the mortgage.

(5) When any registered charge has been satisfied, the Collector shall deposit with the appropriate Registrar a release of the charge, and the Registrar shall, without payment of any fee, register the release as if it were an instrument registrable under the registration Act.

(6) Any charge created by this section which is registered against any property shall operate to secure any amount secured by any prior unregistered charge and unpaid at the time of the registration of the charge, and also to secure any amount secured by any charge coming into existence after the registration of the charge, to the intent that the registered charge shall operate to secure the total of all amounts for the time being owing by the employer under all charges created by this section.

(7) If any amount constitutes by virtue of this section a charge on any property the High Court may make such order as it thinks fit, either for the sale of that property or any part thereof, or for the appointment of a receiver of the rents, profits, or income thereof, and for the payment of the amount of the charge and the costs of the Collector out of the proceeds of the sale or out of the rents, profits, or income.

(8) Where any property has been sold under any such order, the High Court may, on the application of the purchaser or the Collector, make an order vesting the property in the purchaser.

(9) Every such vesting order shall have the same effect as if all persons entitled to the property had been free from all disability and had duly executed all proper conveyances, transfers, and assignments of the property for such estate or interest as is specified in the order.

35. Offences - (1) Without limiting the application of section 181 of the principal Act, it is hereby declared that every person commits an offence against the principal Act who:

- (a) Being an employer or other person by whom a source deduction payment is made to an employee, fails wholly or in part to make a tax deduction therefrom in accordance with his obligations under this Part of this Act; or
- (b) Knowingly applies or permits to be applied the amount of any tax deduction or any part thereof for any purpose other than the payment of the tax deduction to the Collector; or
- (c) Makes a false or misleading tax code declaration, or gives any false information, or misleads or attempts to mislead the Collector or any other officer, or any employer or other person, in relation to any matter or thing affecting a tax deduction or a reduced deduction; or
- (d) Delivers or maintains or attempts to deliver or maintain, in contravention of this Part of this Act, a tax code declaration or a tax code certificate in respect of more than one employment, or otherwise obtains or attempts to obtain, in contravention of this Part of this Act, the benefit of a reduced deduction in respect of more than one employment; or
- (e) Alters any tax code certificate or special tax code certificate issued by the Collector, or falsely pretends to be the employee named in any such certificate, or has in his possession, without lawful justification or excuse, a colourable imitation of any such certificate, or, in contravention of this Act, causes or attempts to cause any employer or other person to refrain from making a tax deduction, or to make a reduced deduction, by the production of any document other than a tax code certificate or a special tax code certificate issued to him by the Collector and

- (f) Alters any tax deduction certificate, or falsely pretends to be the employee named in any such certificate, or, in contravention of this Act, obtains or attempts to obtain for his own advantage or benefit credit with respect to, or a payment of, the whole or any part of the amount of a tax deduction made from a source deduction payment received by another person.

(2) Every person who commits an offence against paragraph (b) of subsection (1) of this section shall be liable to imprisonment for a term not exceeding twelve months or to a fine not exceeding two hundred dollars or to both.

(3) For the purposes of paragraph (b) of subsection (1) of this section a tax deduction shall be deemed to have been made if and when payment is made of the net amount of any source deduction payment, and the amount of the tax deduction shall be deemed to have been applied for a purpose other than the payment thereof if the amount of the tax deduction is not duly paid to the Collector:

Provided that no person shall be convicted of an offence under paragraph (b) of subsection (1) of this section if he satisfies the Court that the amount of the tax deduction has been accounted for, and that his failure to account for it within the prescribed time was due to illness, accident, or other cause beyond his control.

36. Penal tax for default in making or paying tax deduction - (1) Where:

- (a) Any employer or other person by whom any source deduction payment is made fails wholly or in part to make a tax deduction therefrom in accordance with his obligations under this Part of this Act; or
- (b) Any person knowingly applies or permits to be applied the amount of any tax deduction or any part thereof for any purpose other than the payment of the tax deduction to the Collector, -

that employer or other person shall be chargeable by way of penalty, in addition to any other penalty to which he may be liable, with an additional amount (hereinafter referred to as penal tax) not exceeding an amount equal to treble the amount in respect of which default has been made (hereinafter referred to as the deficient deduction).

(2) For the purposes of paragraph (b) of subsection (1) of this section a tax deduction shall be deemed to have been made if and when payment is made of the net amount of any source deduction payment, and the amount of the tax deduction shall be deemed to have been applied for a purpose other than the payment thereof if the amount of the tax deduction is not duly paid to the Collector:

Provided that no person shall be chargeable with penal tax under paragraph (b) of subsection (1) of this section if he satisfies the Collector that the amount of the tax deduction has been accounted for, and that his failure to account for it within the prescribed time was due to illness, accident, or other cause beyond his control.

(3) Penal tax imposed by this section shall for all purposes be deemed to be of the same nature as the deficient deduction, and shall be recoverable accordingly.

(4) Subject to the provisions of this Act, the principal Act, as far as it is applicable and with the necessary modifications, shall apply with respect to all penal tax imposed under this section as if:

- (a) It were penal tax under section 184 of the principal Act; and
- (b) The person chargeable with the penal tax imposed under this section were the taxpayer; and
- (c) The deficient deduction were deficient tax payable for the same year of assessment as that in which the deficient deduction became due and payable to the Collector.

37. Additional tax for default in making tax deduction or in paying any amount due to Collector - (1) Where:

- (a) Any employer or other person by whom any source deduction payment is made fails wholly or in part to make a tax deduction therefrom in accordance with his obligations under this Part of this Act; or
- (b) Any person who has made a tax deduction fails wholly or in part within the prescribed time and in the prescribed manner to pay the amount of the tax deduction to the Collector; or
- (c) Any person who is liable to pay any amount to the Collector under this Part of this Act fails to pay the amount on the due date for payment thereof, -

that employer or other person shall, unless the Collector is satisfied that he has not been guilty of wilful neglect or default, be liable, without conviction, in addition to any other penalty to which he may be liable, to a penalty equal to ten percent of the amount in respect of which default has been made.

(2) For the purposes of paragraph (b) of subsection (1) of this section a tax deduction shall be deemed to have been made if and when payment is made of the net amount of any source deduction payment.

(3) A penalty imposed under this section shall for all purposes be deemed to be of the same nature as the amount or part thereof in respect of which it is imposed, and shall be recoverable accordingly.

(4) Subject to the provisions of this Act, the principal Act shall apply with respect to the amount of every penalty imposed under this section as if it were additional tax under section 166 of that Act and as if the person liable to the penalty were the taxpayer.

Miscellaneous Provisions

38. Agreements not to make tax deductions to be void - Where a tax deduction is required to be made under the provisions of this Part of this Act, any agreement not to make the tax deduction in accordance with those provisions shall be void.

39. Amount of tax deductions deemed to be received by employee - Where any amount has been deducted from a source deduction payment by way of tax deduction under this Part of this Act, the amount so deducted:

- (a) As between the employer and the employee, shall be deemed to have been received by the employee at the time of the source deduction payment;
- (b) For the purposes of the principal Act, shall be deemed to have been derived by the employee at the same time and in the same way as the residue of the source deduction payment.

40. Application of principal Act to amounts payable under this Part - Subject to the provisions of this Act, the provisions of the principal Act shall apply with respect to every amount that any employer, employee, or other person is liable to account for or pay to the Collector under this Part of this Act as if the amount were income tax.

41. Regulations - Without limiting the general power to make regulations conferred by section 202 of the principal Act, it is hereby declared that regulations may be made under that section for all or any of the following purposes:

- (a) Declaring any specified payment or payments of any specified class -
 - (i) To be included in or excluded from the definition of the term "extra emolument" in section 2 of this Act; or
 - (ii) To be included in or excluded from the definition of the term "salary or wages" in section 2 of this Act; or
 - (iii) To be a withholding payment or payments, or not to be a withholding payment or payments, for the purposes of Part II of this Act;
- (b) Prescribing the amounts of the tax deductions to be made from withholding payments or from any specified withholding payment or from withholding payments of any specified class;
- (c) Providing, in relation to any specified withholding payment, or withholding payments of any specified class, or withholding payments not exceeding any specified amount, that subject to any provisions of the regulations, the amount of income tax for which the person receiving the payment or payments is liable in respect of the payment or payments shall be determined exclusively and finally by the total amount of the tax deductions required under this Part of this Act to be made from the payment or payments;
- (d) Providing that a tax deduction may be made from a withholding payment, notwithstanding that the payment may be protected against assignment or charge;

- (e) Providing that a tax deduction may be made from the gross amount of a withholding payment, whether or not it consists wholly or partly of income, or from so much of a withholding payment as remains after the subtraction therefrom of any part thereof regarded as expenditure incurred in the production of the payment;
- (f) Providing that the Collector may determine, on such basis as he thinks fit, what amount or proportion of any specified withholding payment, or withholding payments of any specified class, shall be regarded as expenditure incurred in the production of the payment or payments, and for the determination of the Collector to be final and conclusive, subject to any revocation or variation thereof by the Collector;
- (g) Providing that a tax deduction may be made from a withholding payment, whether the amount of the deduction relates exclusively to the income tax payable by the person receiving the payment or relates partly to that income tax and partly to income tax payable by any employee or subcontractor of that person; and providing in the latter case for that person to recover from the employee or subcontractor a part of the tax deduction and to retain that part but otherwise to comply with the provisions of this Part of this Act in respect of any tax deduction made by that person from any payment to the employee or subcontractor;
- (h) Providing that the regulations or any of them shall not apply in respect of payments made to any specified person, or to persons of any specified class, to whom the Collector gives notice to that effect.

PART III

MISCELLANEOUS AMENDMENTS OF PRINCIPAL ACT

42. Incomes exempt from welfare income tax - The principal Act is hereby amended by inserting, after section 52, the following section:

"52A. The following incomes shall be exempt from welfare income tax:

- "(a) Income derived by a company;
- "(b) Income in excess of ten dollars derived by any person for a weekly pay period ending with a Saturday;
- "(c) Income, being income not exempted under paragraph (b) of this section, derived by any person in excess of five hundred and twenty dollars per income year;
- "(d) Income derived from employment as a private domestic worker, or as a casual agricultural employee;
- "(e) Income derived by any person from a benefit under the Aged Destitute and Infirm Persons Relief Act 1966."

43. Basic rate of welfare income tax - Part A of the First Schedule to the principal Act is hereby amended by inserting after clause 7 the following two clauses:

"Welfare Income Tax"

8. Interpretation - For the purpose of clause 9 of this part of this schedule -

"Taxable income" means income on which welfare income tax is payable;

9. All taxpayers - On all income the basic rate of welfare income tax shall be 1c. in every 33½c. or part thereof of the taxable income. Provided however that no taxpayer shall be liable to pay welfare income tax in excess of \$15.60 for any income year."

44. Consequential amendments of principal Act - The principal Act is hereby further amended -

- (a) By omitting from section 9, the word "March" wherever it occurs and substituting in each case the word "December";
- (b) By omitting from subsection (2) of section 9, the word "September", and substituting the word "June";
- (c) By omitting from section 10 the word "March" wherever it occurs, and substituting in each case the word "December";
- (d) By omitting from subsection (4) of section 10, the word "October", and substituting the word "July";
- (e) By omitting from subsection (1) and also from subsection (2) of section 42, the words "assessing income tax" and substituting the words "assessing ordinary income tax";
- (f) By omitting from section 43, the words "assessing income tax" and substituting the words "assessing ordinary income tax";
- (f) By inserting in subsection (1) of section 44, the words "For the purpose of assessing ordinary income tax" at the commencement thereof;
- (h) By inserting in subsection (1) of section 45, the words "For the purpose of assessing ordinary income tax" at the commencement thereof;
- (i) By inserting in subsection (2) of section 46, the words "For the purpose of assessing ordinary income tax" at the commencement thereof;
- (j) By inserting in subsection (1) of section 47, the words "For the purpose of assessing ordinary income tax" at the commencement thereof;
- (k) By inserting in subsection (1) of section 48, the words "For the purpose of assessing ordinary income tax" at the commencement thereof;
- (l) By omitting from subsection (2) and also from subsection (3) of section 50, the words "assessing income tax" and substituting the words "assessing ordinary income tax";
- (m) By omitting from section 134, the words "twenty-first day of January" and substituting the words "first day of October";
- (n) By omitting from section 164, the words "twenty-first day of January and substituting the words "first day of October".

SCHEDULE

Sections 2 (1), 12 (1)

Basic Tax Deductions

Salary or Wages

1. Effect of regular current contributions to a superannuation fund - In any case where section 10 of this Act applies, the amount of any payment of salary or wages shall, for the purposes of this Schedule, be calculated in accordance with that section.

2. Payments for weekly pay periods - From every payment of salary or wages not included in clause 5 of this Schedule, where the payment is for a weekly pay period, the basic tax deduction shall be the appropriate amount specified in Appendix A to this Schedule, according to the amount of the payment and the employee's tax code.

3. Payments for pay periods longer than a week - From every payment of salary or wages not included in clause 5 of this Schedule, where the payment is for a pay period longer than a week, the basic tax deduction shall be the amount that is ascertained:

- By calculating the part of the payment that is for a week, on the basis that the overtime pay (if any) included in the payment and the balance of the payment respectively accrued at a uniform daily rate throughout the pay period; and
- By calculating the amount of the tax deduction that would be made under clause 2 of this Schedule from the part of the payment that is for a week; and
- By increasing the amount of the tax deduction so calculated by the proportion that the total payment bears to the part of the payment that is for a week.

4. Payments in other cases - From every payment of salary or wages not included in clause 5 of this Schedule, where neither clause 2 nor clause 3 of this Schedule applies, the basic tax deduction shall, in respect of so much of the payment as is for the services of the employee during any week ending with a Saturday (calculated in accordance with section 15 of this Act where that section of the employee during any week ending with a Saturday (calculated in accordance with section 15 of this Act where that section applies), be the amount of the tax deduction that would be made under clause 2 of this Schedule if the payment or, as the case may be, the part of the payment were for a weekly pay period ending with that Saturday.

5. Payments for secondary employment - (1) For the purposes of this clause:

"Secondary employment", in relation to an employee engaged in any employment in respect of which a reduced deduction applies to the employee, means another employment in which the employee is also engaged while that reduced deduction applies to the employee, and in respect of which he has not delivered to the employer a special tax code certificate for the time being in force, but has delivered to the employer a secondary employment notice signed by the employee, being a notice in a form authorised by the Collector and containing such particulars as the Collector requires in relation that reduced deduction.

(2) From every payment of salary or wages for a secondary employment the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 1c. in every 33jc. or part thereof.

6. Persons employed as casual labour - From every payment to a person employed as casual labour the basic tax deduction shall be an amount calculated on the amount of the first \$10 only of the payment at the rate of 1c. in every 33jc. or part thereof.

7. Extra emoluments - From every payment of an extra emolument the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 1c. in every 33jc. or part thereof.

SCHEDULE

APPENDIX A

Tax Deductions from Payments for Weekly Periods

WEEKLY EARNINGS (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED		WEEKLY EARNINGS (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED		
	All "S" and "M" Tax Codes	No Declaration		S	S1 and Over All "M" Tax Codes	No Declaration
\$ C.	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
0.10	0.01	0.03	5.10	0.16	0.16	1.16
0.20	0.01	0.05	5.20	0.16	0.16	1.18
0.30	0.01	0.07	5.30	0.16	0.16	1.20
0.40	0.02	0.09	5.40	0.17	0.17	1.22
0.50	0.02	0.11	5.50	0.17	0.17	1.24
0.60	0.02	0.13	5.60	0.17	0.17	1.26
0.70	0.03	0.15	5.70	0.18	0.18	1.28
0.80	0.03	0.18	5.80	0.18	0.18	1.30
0.90	0.03	0.20	5.90	0.18	0.18	1.32
1.00	0.03	0.22	6.00	0.18	0.18	1.34
1.10	0.04	0.24	6.10	0.19	0.19	1.36
1.20	0.04	0.26	6.20	0.19	0.19	1.38
1.30	0.04	0.28	6.30	0.19	0.19	1.40
1.40	0.05	0.30	6.40	0.20	0.20	1.42
1.50	0.05	0.32	6.50	0.20	0.20	1.44
1.60	0.05	0.34	6.60	0.20	0.20	1.46
1.70	0.06	0.36	6.70	0.21	0.21	1.48
1.80	0.06	0.38	6.80	0.21	0.21	1.50
1.90	0.06	0.40	6.90	0.21	0.21	1.52
2.00	0.06	0.42	7.00	0.21	0.21	1.54
2.10	0.07	0.44	7.10	0.22	0.22	1.56
2.20	0.07	0.46	7.20	0.22	0.22	1.58
2.30	0.07	0.48	7.30	0.22	0.22	1.60
2.40	0.08	0.50	7.40	0.23	0.23	1.62
2.50	0.08	0.52	7.50	0.23	0.23	1.64
2.60	0.08	0.54	7.60	0.23	0.23	1.66
2.70	0.09	0.56	7.70	0.24	0.24	1.68
2.80	0.09	0.58	7.80	0.24	0.24	1.70
2.90	0.09	0.60	7.90	0.24	0.24	1.72
3.00	0.09	0.64	8.00	0.25	0.24	1.74
3.10	0.10	0.66	8.10	0.26	0.25	1.76
3.20	0.10	0.68	8.20	0.26	0.25	1.78
3.30	0.10	0.70	8.30	0.27	0.25	1.80
3.40	0.11	0.72	8.40	0.28	0.26	1.82
3.50	0.11	0.74	8.50	0.28	0.26	1.84
3.60	0.11	0.76	8.60	0.29	0.26	1.86
3.70	0.12	0.78	8.70	0.30	0.27	1.88
3.80	0.12	0.80	8.80	0.30	0.27	1.90
3.90	0.12	0.82	8.90	0.30	0.27	1.92
4.00	0.12	0.84	9.00	0.31	0.27	1.94
4.10	0.13	0.86	9.10	0.32	0.28	1.96
4.20	0.13	0.88	9.20	0.32	0.28	1.98
4.30	0.13	0.90	9.30	0.33	0.28	2.10
4.40	0.14	0.92	9.40	0.34	0.29	2.12
4.50	0.14	0.94	9.50	0.34	0.29	2.14
4.60	0.14	0.96	9.60	0.35	0.29	2.16
4.70	0.15	0.98	9.70	0.36	0.30	2.18
4.80	0.15	1.10	9.80	0.36	0.30	2.20
4.90	0.15	1.12	9.90	0.36	0.30	2.22
5.00	0.25	1.14	10.00	0.37	0.30	2.24

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	M	M1	M2	M3	M4
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
10.10	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.20	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.30	0.39	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.40	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.50	0.38	0.33	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.60	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.70	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.80	0.39	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.30
10.90	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.00	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.10	0.40	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.20	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.30	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.40	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.50	0.41	0.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.60	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.70	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30
11.80	0.42	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30
11.90	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30
12.00	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30
12.10	0.44	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30
12.20	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30
12.30	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30
12.40	0.45	0.38	0.33	0.30	0.30	0.30	0.30	0.30	0.30
12.50	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30
12.60	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30
12.70	0.46	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30
12.80	0.46	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30
12.90	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30
13.00	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30
13.10	0.47	0.40	0.35	0.30	0.30	0.30	0.30	0.30	0.30
13.20	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30
13.30	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30
13.40	0.48	0.41	0.36	0.30	0.30	0.30	0.30	0.30	0.30
13.50	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30
13.60	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30
13.70	0.50	0.42	0.36	0.31	0.30	0.30	0.30	0.30	0.30
13.80	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30
13.9	0.50	0.43	0.37	0.32	0.30	0.30	0.30	0.30	0.30
14.00	0.51	0.44	0.37	0.32	0.30	0.30	0.30	0.30	0.30
14.10	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30
14.20	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30
14.30	0.52	0.45	0.38	0.32	0.30	0.30	0.30	0.30	0.30
14.40	0.52	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30
14.50	0.53	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30
14.60	0.53	0.46	0.39	0.33	0.30	0.30	0.30	0.30	0.30
14.70	0.53	0.46	0.39	0.34	0.30	0.30	0.30	0.30	0.30
14.80	0.54	0.46	0.40	0.34	0.30	0.30	0.30	0.30	0.30
14.90	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30
15.00	0.54	0.47	0.40	0.35	0.30	0.30	0.30	0.30	0.30

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									No Declaration
	M5	M6	M7	M8	M9	M10	M11	M12		
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
10.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.26
10.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.28
10.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.30
10.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.32
10.50	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.34
10.60	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.36
10.70	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.38
10.80	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.40
10.90	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.42
11.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.44
11.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.46
11.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.48
11.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.50
11.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.52
11.50	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.54
11.60	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.56
11.70	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.58
11.80	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.60
11.90	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.62
12.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.64
12.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.68
12.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.70
12.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.72
12.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.74
12.50	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.76
12.60	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.78
12.70	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.80
12.80	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.82
12.90	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.84
13.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.86
13.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.88
13.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.90
13.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.92
13.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.94
13.50	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.96
13.60	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.98
13.70	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.00
13.80	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.02
13.90	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.04
14.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.06
14.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.08
14.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.10
14.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.12
14.40	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.14
14.50	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.16
14.60	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.18
14.70	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.20
14.80	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.22
14.90	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.24
15.00	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	3.26

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S	S1	S2	S3	M	M1	M2	M3	M4	S8
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
15.10	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30
15.20	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30
15.30	0.56	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30
15.40	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30
15.50	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30
15.60	0.57	0.50	0.42	0.36	0.31	0.30	0.30	0.30	0.30	0.30
15.70	0.57	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30
15.80	0.58	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30
15.90	0.58	0.51	0.43	0.37	0.32	0.30	0.30	0.30	0.30	0.30
16.00	0.59	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30
16.10	0.59	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30
16.20	0.60	0.52	0.45	0.38	0.32	0.30	0.30	0.30	0.30	0.30
16.30	0.60	0.52	0.45	0.38	0.33	0.30	0.30	0.30	0.30	0.30
16.40	0.60	0.53	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30
16.50	0.61	0.53	0.46	0.39	0.33	0.30	0.30	0.30	0.30	0.30
16.60	0.61	0.53	0.46	0.39	0.34	0.30	0.30	0.30	0.30	0.30
16.70	0.62	0.54	0.46	0.40	0.34	0.30	0.30	0.30	0.30	0.30
16.80	0.62	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30
16.90	0.63	0.54	0.47	0.40	0.35	0.30	0.30	0.30	0.30	0.30
17.00	0.63	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30
17.10	0.64	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30
17.20	0.64	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30
17.30	0.64	0.56	0.49	0.41	0.36	0.30	0.30	0.30	0.30	0.30
17.40	0.65	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30
17.50	0.65	0.57	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30
17.60	0.66	0.57	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30
17.70	0.66	0.58	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30
17.80	0.67	0.58	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30
17.90	0.67	0.58	0.51	0.44	0.37	0.32	0.30	0.30	0.30	0.30
18.00	0.68	0.59	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30
18.10	0.68	0.59	0.52	0.44	0.38	0.32	0.30	0.30	0.30	0.30
18.20	0.68	0.60	0.52	0.45	0.38	0.33	0.30	0.30	0.30	0.30
18.30	0.69	0.60	0.52	0.45	0.39	0.33	0.30	0.30	0.30	0.30
18.40	0.69	0.61	0.53	0.45	0.39	0.33	0.30	0.30	0.30	0.30
18.50	0.70	0.61	0.53	0.46	0.39	0.33	0.30	0.30	0.30	0.30
18.60	0.70	0.62	0.53	0.46	0.40	0.34	0.30	0.30	0.30	0.30
18.70	0.71	0.62	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30
18.80	0.71	0.63	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30
18.90	0.72	0.63	0.55	0.47	0.41	0.35	0.30	0.30	0.30	0.30
19.00	0.72	0.63	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30
19.10	0.73	0.64	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30
19.20	0.73	0.64	0.56	0.48	0.41	0.36	0.30	0.30	0.30	0.30
19.30	0.73	0.65	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30
19.40	0.74	0.65	0.57	0.49	0.42	0.36	0.30	0.30	0.30	0.30
19.50	0.75	0.66	0.57	0.50	0.42	0.36	0.31	0.30	0.30	0.30
19.60	0.75	0.66	0.57	0.50	0.43	0.37	0.31	0.30	0.30	0.30
19.70	0.76	0.67	0.58	0.50	0.43	0.37	0.31	0.30	0.30	0.30
19.80	0.76	0.67	0.58	0.51	0.44	0.37	0.32	0.30	0.30	0.30
19.90	0.77	0.67	0.59	0.51	0.44	0.38	0.32	0.30	0.30	0.30
20.00	0.77	0.68	0.59	0.52	0.44	0.38	0.32	0.30	0.30	0.30

*Include value of allowances - e.g. board and lodging

SCHEDULE - continued

APPENDIX A - continued

[illegible]

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S	S1	S2	S3	M	M1	M2	M3	M4	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
20.10	0.78	0.68	0.60	0.52	0.45	0.38	0.32	0.30	0.30	
20.20	0.78	0.69	0.60	0.52	0.45	0.39	0.33	0.30	0.30	
20.30	0.79	0.69	0.61	0.53	0.45	0.39	0.33	0.30	0.30	
20.40	0.79	0.70	0.61	0.53	0.46	0.39	0.33	0.30	0.30	
20.50	0.80	0.70	0.62	0.53	0.46	0.39	0.34	0.30	0.30	
20.60	0.80	0.71	0.62	0.54	0.47	0.40	0.34	0.30	0.30	
20.70	0.81	0.71	0.62	0.54	0.47	0.40	0.34	0.30	0.30	
20.80	0.81	0.72	0.63	0.54	0.47	0.40	0.35	0.30	0.30	
20.90	0.82	0.72	0.63	0.55	0.48	0.41	0.35	0.30	0.30	
21.00	0.82	0.72	0.64	0.55	0.48	0.41	0.35	0.30	0.30	
21.10	0.83	0.73	0.64	0.56	0.48	0.41	0.35	0.30	0.30	
21.20	0.83	0.73	0.65	0.56	0.49	0.42	0.36	0.30	0.30	
21.30	0.84	0.74	0.65	0.56	0.49	0.42	0.36	0.30	0.30	
21.40	0.84	0.74	0.66	0.57	0.50	0.42	0.36	0.31	0.30	
21.50	0.85	0.75	0.66	0.57	0.50	0.43	0.37	0.31	0.30	
21.60	0.86	0.75	0.66	0.58	0.50	0.43	0.37	0.31	0.30	
21.70	0.86	0.76	0.67	0.58	0.51	0.43	0.37	0.32	0.30	
21.80	0.87	0.76	0.67	0.59	0.51	0.44	0.38	0.32	0.30	
21.90	0.87	0.77	0.68	0.59	0.51	0.44	0.38	0.32	0.30	
22.00	0.88	0.78	0.68	0.50	0.52	0.45	0.38	0.32	0.30	
22.10	0.88	0.78	0.69	0.60	0.52	0.45	0.38	0.33	0.30	
22.20	0.89	0.79	0.69	0.61	0.53	0.45	0.39	0.33	0.30	
22.30	0.89	0.79	0.70	0.61	0.53	0.46	0.39	0.33	0.30	
22.40	0.90	0.80	0.70	0.61	0.53	0.46	0.39	0.34	0.30	
22.50	0.90	0.80	0.71	0.62	0.54	0.46	0.40	0.34	0.30	
22.60	0.91	0.81	0.71	0.62	0.54	0.47	0.40	0.34	0.30	
22.70	0.91	0.81	0.71	0.63	0.54	0.47	0.40	0.35	0.30	
22.80	0.92	0.82	0.72	0.63	0.55	0.48	0.41	0.35	0.30	
22.90	0.92	0.82	0.72	0.64	0.55	0.48	0.41	0.35	0.30	
23.00	0.93	0.83	0.73	0.64	0.56	0.48	0.41	0.35	0.30	
23.10	0.93	0.83	0.73	0.65	0.56	0.49	0.41	0.36	0.30	
23.20	0.94	0.84	0.74	0.65	0.57	0.49	0.42	0.36	0.30	
23.30	0.95	0.84	0.74	0.65	0.57	0.49	0.42	0.36	0.31	
23.40	0.95	0.85	0.75	0.66	0.57	0.50	0.43	0.37	0.31	
23.50	0.96	0.85	0.75	0.66	0.58	0.50	0.43	0.37	0.31	
23.60	0.96	0.86	0.76	0.67	0.58	0.51	0.43	0.37	0.31	
23.70	0.97	0.86	0.76	0.67	0.59	0.51	0.44	0.38	0.32	
23.80	0.98	0.87	0.77	0.68	0.59	0.51	0.44	0.38	0.32	
23.90	0.98	0.87	0.77	0.68	0.59	0.52	0.44	0.38	0.32	
24.00	0.99	0.88	0.78	0.69	0.60	0.52	0.45	0.38	0.33	
24.10	0.99	0.89	0.79	0.69	0.61	0.53	0.45	0.39	0.33	
24.20	1.00	0.89	0.79	0.70	0.61	0.53	0.46	0.39	0.33	
24.30	1.01	0.90	0.80	0.70	0.61	0.53	0.46	0.39	0.34	
24.40	1.01	0.90	0.80	0.71	0.62	0.54	0.46	0.40	0.34	
24.50	1.02	0.91	0.81	0.71	0.62	0.54	0.47	0.40	0.34	
24.60	1.03	0.91	0.81	0.71	0.63	0.54	0.47	0.40	0.35	
24.70	1.03	0.92	0.82	0.72	0.63	0.55	0.48	0.41	0.35	
24.80	1.04	0.92	0.82	0.72	0.64	0.55	0.48	0.41	0.35	
24.90	1.04	0.93	0.83	0.73	0.64	0.56	0.48	0.41	0.35	
25.00	1.05	0.93	0.83	0.73	0.65	0.56	0.49	0.42	0.36	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

[illegible]

*include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	S4	S5	S6	S7	S8
	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
25.10	1.06	0.93	0.84	0.74	0.65	0.56	0.49	0.42	0.36
25.20	1.06	0.94	0.84	0.74	0.65	0.57	0.49	0.42	0.36
25.30	1.07	0.95	0.85	0.75	0.66	0.57	0.50	0.43	0.37
25.40	1.07	0.96	0.85	0.75	0.66	0.57	0.50	0.43	0.37
25.50	1.08	0.96	0.86	0.76	0.67	0.58	0.51	0.43	0.37
25.60	1.09	0.97	0.86	0.76	0.67	0.59	0.51	0.44	0.38
25.70	1.09	0.98	0.87	0.77	0.68	0.59	0.51	0.44	0.38
25.80	1.10	0.98	0.88	0.77	0.68	0.60	0.52	0.44	0.38
25.90	1.10	0.99	0.88	0.78	0.68	0.60	0.52	0.45	0.38
26.00	1.11	0.99	0.89	0.79	0.69	0.60	0.53	0.45	0.39
26.10	1.12	1.00	0.89	0.79	0.70	0.61	0.53	0.46	0.39
26.20	1.12	1.01	0.90	0.80	0.70	0.61	0.53	0.46	0.39
26.30	1.13	1.01	0.90	0.80	0.70	0.62	0.54	0.46	0.40
26.40	1.13	1.02	0.91	0.81	0.71	0.62	0.54	0.47	0.40
26.50	1.14	1.02	0.92	0.81	0.71	0.63	0.54	0.47	0.40
26.60	1.15	1.03	0.92	0.82	0.72	0.63	0.55	0.48	0.41
26.70	1.15	1.04	0.92	0.82	0.72	0.64	0.55	0.48	0.41
26.80	1.16	1.04	0.93	0.83	0.73	0.64	0.55	0.48	0.41
26.90	1.16	1.05	0.93	0.83	0.73	0.64	0.56	0.49	0.41
27.00	1.17	1.05	0.94	0.84	0.74	0.65	0.56	0.49	0.42
27.10	1.18	1.06	0.95	0.84	0.74	0.65	0.57	0.49	0.42
27.20	1.18	1.07	0.95	0.85	0.75	0.66	0.57	0.50	0.43
27.30	1.19	1.07	0.96	0.85	0.75	0.66	0.58	0.50	0.43
27.40	1.20	1.08	0.96	0.86	0.76	0.67	0.58	0.50	0.43
27.50	1.20	1.08	0.97	0.86	0.76	0.67	0.59	0.51	0.44
27.60	1.21	1.09	0.98	0.87	0.77	0.68	0.59	0.51	0.44
27.70	1.22	1.10	0.98	0.87	0.77	0.68	0.59	0.52	0.44
27.80	1.22	1.10	0.99	0.88	0.78	0.69	0.60	0.52	0.45
27.90	1.23	1.11	0.99	0.88	0.78	0.69	0.60	0.52	0.45
28.00	1.24	1.11	1.00	0.89	0.79	0.70	0.61	0.53	0.46
28.10	1.24	1.12	1.01	0.90	0.79	0.70	0.61	0.53	0.46
28.20	1.25	1.13	1.01	0.90	0.80	0.70	0.62	0.54	0.46
28.30	1.25	1.13	1.02	0.91	0.80	0.71	0.62	0.54	0.47
28.40	1.26	1.14	1.02	0.91	0.81	0.71	0.63	0.54	0.47
28.50	1.27	1.14	1.03	0.92	0.82	0.72	0.63	0.55	0.47
28.60	1.28	1.15	1.04	0.92	0.82	0.72	0.63	0.55	0.48
28.70	1.28	1.16	1.04	0.93	0.83	0.73	0.64	0.55	0.48
28.80	1.29	1.16	1.05	0.93	0.83	0.73	0.64	0.56	0.49
28.90	1.30	1.17	1.05	0.94	0.84	0.73	0.65	0.56	0.49
29.00	1.31	1.17	1.06	0.94	0.84	0.74	0.65	0.56	0.49
29.10	1.31	1.18	1.07	0.95	0.85	0.75	0.66	0.57	0.50
29.20	1.32	1.18	1.07	0.96	0.85	0.75	0.66	0.58	0.50
29.30	1.33	1.20	1.08	0.96	0.86	0.76	0.67	0.58	0.50
29.40	1.33	1.20	1.08	0.97	0.86	0.76	0.67	0.58	0.51
29.50	1.34	1.21	1.09	0.97	0.87	0.77	0.68	0.59	0.51
29.60	1.35	1.22	1.10	0.98	0.87	0.77	0.68	0.59	0.52
29.70	1.35	1.22	1.10	0.98	0.88	0.78	0.68	0.59	0.52
29.80	1.36	1.23	1.11	1.00	0.88	0.78	0.69	0.60	0.52
29.90	1.37	1.24	1.11	1.00	0.89	0.79	0.69	0.61	0.53
30.00	1.37	1.24	1.12	1.00	0.89	0.79	0.70	0.61	0.53

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									No Declaration
	M5	M6	M7	M8	M9	M10	M11	M12		
	\$9	\$10	\$11	\$12	\$13	\$14	\$15	\$16		
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
25.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.64	
25.20	0.31	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.66	
25.30	0.31	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.68	
25.40	0.31	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.70	
25.50	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.72	
25.60	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.74	
25.70	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.76	
25.80	0.32	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.78	
25.90	0.33	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.80	
26.00	0.33	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.82	
26.10	0.33	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.84	
26.20	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.86	
26.30	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.88	
26.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.90	
26.50	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.92	
26.60	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.94	
26.70	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.96	
26.80	0.35	0.30	0.30	0.30	0.30	0.30	0.30	0.30	5.98	
26.90	0.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30	6.00	
27.00	0.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30	6.02	
27.10	0.36	0.31	0.30	0.30	0.30	0.30	0.30	0.30	6.04	
27.20	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30	6.06	
27.30	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30	6.08	
27.40	0.37	0.31	0.30	0.30	0.30	0.30	0.30	0.30	6.10	
27.50	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30	6.12	
27.60	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30	6.14	
27.70	0.38	0.32	0.30	0.30	0.30	0.30	0.30	0.30	6.16	
27.80	0.38	0.33	0.30	0.30	0.30	0.30	0.30	0.30	6.18	
27.90	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30	6.20	
28.00	0.39	0.33	0.30	0.30	0.30	0.30	0.30	0.30	6.22	
28.10	0.39	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.24	
28.20	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.26	
28.30	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.28	
28.40	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.30	
28.50	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	6.32	
28.60	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	6.34	
28.70	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	6.36	
28.80	0.41	0.36	0.30	0.30	0.30	0.30	0.30	0.30	6.38	
28.90	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30	6.40	
29.00	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30	6.42	
29.10	0.42	0.37	0.31	0.30	0.30	0.30	0.30	0.30	6.44	
29.20	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30	6.46	
29.30	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30	6.48	
29.40	0.44	0.37	0.32	0.30	0.30	0.30	0.30	0.30	6.50	
29.50	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30	6.52	
29.60	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30	6.54	
29.70	0.45	0.38	0.33	0.30	0.30	0.30	0.30	0.30	6.56	
29.80	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30	6.58	
29.90	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30	6.60	
30.00	0.46	0.39	0.33	0.30	0.30	0.30	0.30	0.30	6.62	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S	S1	S2	S3	S4	S5	S6	S7	S8	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
40.10	1.38	1.25	1.13	1.01	0.90	0.80	0.70	0.62	0.53	
40.20	1.39	1.26	1.13	1.02	0.90	0.80	0.71	0.62	0.54	
40.30	1.39	1.26	1.14	1.02	0.91	0.81	0.71	0.62	0.54	
40.40	1.40	1.27	1.14	1.03	0.91	0.81	0.72	0.63	0.55	
40.50	1.41	1.28	1.15	1.03	0.92	0.82	0.72	0.63	0.55	
40.60	1.41	1.28	1.16	1.04	0.93	0.82	0.72	0.64	0.55	
40.70	1.42	1.29	1.16	1.05	0.93	0.83	0.73	0.65	0.56	
40.80	1.43	1.30	1.17	1.05	0.94	0.83	0.74	0.65	0.56	
40.90	1.43	1.30	1.17	1.06	0.94	0.84	0.74	0.66	0.57	
41.00	1.44	1.31	1.18	1.06	0.95	0.85	0.74	0.66	0.57	
41.10	1.45	1.32	1.19	1.07	0.95	0.85	0.75	0.66	0.57	
41.20	1.46	1.32	1.19	1.08	0.96	0.86	0.75	0.67	0.58	
41.30	1.46	1.33	1.20	1.08	0.97	0.86	0.76	0.67	0.59	
41.40	1.47	1.34	1.21	1.09	0.97	0.87	0.77	0.68	0.59	
41.50	1.48	1.34	1.21	1.09	0.98	0.87	0.77	0.68	0.59	
41.60	1.48	1.35	1.22	1.10	0.98	0.88	0.78	0.68	0.60	
41.70	1.49	1.36	1.23	1.11	0.99	0.88	0.78	0.69	0.60	
41.80	1.50	1.36	1.23	1.11	1.00	0.89	0.79	0.69	0.61	
41.90	1.50	1.37	1.24	1.12	1.00	0.89	0.79	0.70	0.62	
42.00	1.51	1.38	1.25	1.12	1.01	0.90	0.80	0.70	0.62	
42.10	1.52	1.38	1.25	1.13	1.01	0.90	0.80	0.71	0.62	
42.20	1.53	1.39	1.26	1.14	1.02	0.91	0.81	0.71	0.63	
42.30	1.54	1.40	1.27	1.14	1.03	0.91	0.81	0.72	0.63	
42.40	1.55	1.40	1.27	1.15	1.03	0.92	0.82	0.72	0.64	
42.50	1.55	1.41	1.28	1.15	1.04	0.92	0.82	0.72	0.64	
42.60	1.56	1.42	1.29	1.16	1.04	0.93	0.83	0.73	0.64	
42.70	1.57	1.43	1.30	1.17	1.05	0.93	0.83	0.73	0.65	
42.80	1.58	1.43	1.30	1.17	1.06	0.94	0.84	0.74	0.65	
42.90	1.58	1.44	1.31	1.18	1.06	0.95	0.84	0.74	0.65	
43.00	1.59	1.45	1.32	1.19	1.07	0.95	0.85	0.75	0.66	
43.10	1.60	1.46	1.32	1.19	1.07	0.96	0.85	0.75	0.66	
43.20	1.61	1.46	1.33	1.20	1.08	0.96	0.86	0.76	0.67	
43.30	1.61	1.47	1.34	1.21	1.09	0.97	0.86	0.76	0.67	
43.40	1.62	1.48	1.34	1.21	1.09	0.98	0.87	0.77	0.68	
43.50	1.63	1.49	1.35	1.22	1.10	0.98	0.88	0.78	0.69	
43.60	1.64	1.49	1.36	1.23	1.10	0.99	0.88	0.78	0.69	
43.70	1.64	1.50	1.36	1.23	1.11	0.99	0.89	0.79	0.70	
43.80	1.65	1.51	1.37	1.24	1.12	1.00	0.89	0.79	0.70	
43.90	1.66	1.51	1.38	1.25	1.13	1.01	0.90	0.80	0.71	
44.00	1.67	1.52	1.38	1.25	1.13	1.01	0.90	0.80	0.71	
44.10	1.67	1.53	1.39	1.26	1.13	1.02	0.91	0.81	0.71	
44.20	1.68	1.54	1.40	1.27	1.14	1.02	0.91	0.81	0.71	
44.30	1.69	1.54	1.40	1.27	1.15	1.03	0.92	0.82	0.72	
44.40	1.70	1.55	1.41	1.28	1.15	1.04	0.92	0.82	0.72	
44.50	1.70	1.56	1.42	1.29	1.16	1.04	0.93	0.83	0.73	
44.60	1.71	1.57	1.42	1.29	1.16	1.05	0.93	0.83	0.73	
44.70	1.72	1.58	1.43	1.30	1.17	1.05	0.94	0.84	0.74	
44.80	1.73	1.58	1.44	1.31	1.18	1.06	0.95	0.84	0.74	
44.90	1.74	1.59	1.45	1.31	1.18	1.07	0.95	0.85	0.75	
45.00	1.75	1.60	1.45	1.32	1.19	1.07	0.96	0.85	0.75	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED										No Declaration
	M5	M6	M7	M8	M9	M10	M11	M12			
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
30.10	0.46	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.76	
30.20	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.78	
30.30	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30	0.30	6.80	
30.40	0.47	0.40	0.35	0.30	0.30	0.30	0.30	0.30	0.30	6.82	
30.50	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	6.84	
30.60	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	0.30	6.86	
30.70	0.48	0.41	0.36	0.30	0.30	0.30	0.30	0.30	0.30	6.88	
30.80	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30	6.90	
30.90	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	0.30	6.92	
31.00	0.50	0.42	0.36	0.31	0.30	0.30	0.30	0.30	0.30	6.94	
31.10	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30	6.96	
31.20	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	0.30	6.98	
31.30	0.51	0.43	0.37	0.32	0.30	0.30	0.30	0.30	0.30	7.02	
31.40	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30	7.04	
31.50	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	0.30	7.06	
31.60	0.52	0.45	0.38	0.32	0.30	0.30	0.30	0.30	0.30	7.08	
31.70	0.52	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30	7.10	
31.80	0.53	0.45	0.39	0.33	0.30	0.30	0.30	0.30	0.30	7.12	
31.90	0.53	0.46	0.39	0.33	0.30	0.30	0.30	0.30	0.30	7.14	
32.00	0.53	0.46	0.39	0.34	0.30	0.30	0.30	0.30	0.30	7.16	
32.10	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30	7.18	
32.20	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30	0.30	7.20	
32.30	0.54	0.47	0.40	0.35	0.30	0.30	0.30	0.30	0.30	7.22	
32.40	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	7.24	
32.50	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	7.26	
32.60	0.56	0.48	0.41	0.35	0.30	0.30	0.30	0.30	0.30	7.28	
32.70	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	7.30	
32.80	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30	0.30	7.32	
32.90	0.57	0.49	0.42	0.36	0.31	0.30	0.30	0.30	0.30	7.34	
33.00	0.57	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	7.36	
33.10	0.58	0.50	0.43	0.37	0.31	0.30	0.30	0.30	0.30	7.38	
33.20	0.58	0.51	0.43	0.37	0.32	0.30	0.30	0.30	0.30	7.40	
33.30	0.59	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	7.42	
33.40	0.59	0.51	0.44	0.38	0.32	0.30	0.30	0.30	0.30	7.44	
33.50	0.60	0.52	0.45	0.38	0.32	0.30	0.30	0.30	0.30	7.46	
33.60	0.60	0.52	0.45	0.38	0.33	0.30	0.30	0.30	0.30	7.48	
33.70	0.60	0.53	0.45	0.39	0.33	0.30	0.30	0.30	0.30	7.50	
33.80	0.61	0.53	0.46	0.39	0.33	0.30	0.30	0.30	0.30	7.52	
33.90	0.61	0.53	0.46	0.39	0.34	0.30	0.30	0.30	0.30	7.54	
34.00	0.62	0.54	0.46	0.40	0.34	0.30	0.30	0.30	0.30	7.56	
34.10	0.62	0.54	0.47	0.40	0.34	0.30	0.30	0.30	0.30	7.58	
34.20	0.63	0.54	0.47	0.40	0.35	0.30	0.30	0.30	0.30	7.60	
34.30	0.63	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	7.62	
34.40	0.64	0.55	0.48	0.41	0.35	0.30	0.30	0.30	0.30	7.64	
34.50	0.64	0.56	0.48	0.42	0.35	0.30	0.30	0.30	0.30	7.66	
34.60	0.65	0.56	0.49	0.41	0.36	0.30	0.30	0.30	0.30	7.68	
34.70	0.65	0.56	0.49	0.42	0.36	0.30	0.30	0.30	0.30	7.70	
34.80	0.65	0.57	0.49	0.42	0.36	0.30	0.30	0.30	0.30	7.72	
34.90	0.66	0.57	0.50	0.43	0.37	0.30	0.30	0.30	0.30	7.74	
35.00	0.66	0.58	0.50	0.43	0.37	0.30	0.30	0.30	0.30	7.76	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (IGNORE Unit Cents)	AMOUNT TO BE DEDUCTED									
	S	S1	S2	S3	S4	S5	S6	S7	S8	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
35.10	1.75	1.61	1.46	1.33	1.20	1.08	0.95	0.86	0.76	
35.20	1.76	1.61	1.47	1.33	1.20	1.08	0.97	0.86	0.76	
35.30	1.77	1.62	1.48	1.34	1.21	1.09	0.98	0.87	0.77	
35.40	1.78	1.63	1.48	1.35	1.22	1.10	0.98	0.87	0.77	
35.50	1.79	1.64	1.49	1.35	1.23	1.10	0.99	0.88	0.78	
35.60	1.79	1.64	1.50	1.36	1.23	1.11	0.99	0.89	0.78	
35.70	1.80	1.65	1.51	1.37	1.24	1.11	1.00	0.89	0.79	
35.80	1.81	1.66	1.51	1.37	1.24	1.12	1.01	0.90	0.79	
35.90	1.82	1.66	1.52	1.38	1.25	1.13	1.01	0.90	0.80	
36.00	1.83	1.67	1.53	1.39	1.26	1.13	1.02	0.91	0.81	
36.10	1.84	1.68	1.54	1.40	1.27	1.14	1.02	0.91	0.81	
36.20	1.84	1.69	1.54	1.40	1.27	1.14	1.03	0.92	0.82	
36.30	1.85	1.69	1.55	1.41	1.28	1.15	1.04	0.92	0.82	
36.40	1.86	1.70	1.56	1.41	1.28	1.16	1.04	0.93	0.83	
36.50	1.87	1.71	1.57	1.42	1.29	1.16	1.05	0.93	0.83	
36.60	1.88	1.72	1.57	1.43	1.30	1.17	1.05	0.94	0.84	
36.70	1.88	1.73	1.58	1.44	1.31	1.18	1.06	0.94	0.84	
36.80	1.89	1.73	1.59	1.44	1.31	1.18	1.07	0.95	0.85	
36.90	1.90	1.74	1.60	1.45	1.32	1.19	1.07	0.96	0.85	
37.00	1.91	1.75	1.60	1.46	1.33	1.20	1.08	0.96	0.86	
37.10	1.92	1.76	1.61	1.47	1.33	1.20	1.08	0.97	0.86	
37.20	1.93	1.77	1.62	1.47	1.34	1.21	1.09	0.97	0.87	
37.30	1.93	1.78	1.63	1.48	1.35	1.22	1.10	0.98	0.87	
37.40	1.94	1.78	1.63	1.49	1.35	1.22	1.10	0.99	0.88	
37.50	1.95	1.79	1.64	1.50	1.36	1.23	1.11	0.99	0.88	
37.60	1.96	1.80	1.65	1.50	1.37	1.24	1.11	1.00	0.89	
37.70	1.97	1.81	1.66	1.51	1.37	1.24	1.12	1.00	0.89	
37.80	1.98	1.82	1.66	1.52	1.38	1.25	1.13	1.01	0.90	
37.90	1.98	1.82	1.67	1.53	1.39	1.26	1.13	1.02	0.90	
38.00	1.99	1.83	1.68	1.53	1.39	1.26	1.14	1.02	0.91	
38.10	2.00	1.84	1.69	1.54	1.40	1.27	1.14	1.03	0.92	
38.20	2.01	1.85	1.70	1.55	1.41	1.28	1.15	1.03	0.92	
38.30	2.02	1.86	1.70	1.56	1.41	1.28	1.16	1.04	0.93	
38.40	2.02	1.87	1.71	1.56	1.42	1.29	1.16	1.05	0.93	
38.50	2.03	1.88	1.72	1.57	1.43	1.30	1.17	1.05	0.94	
38.60	2.04	1.88	1.72	1.58	1.44	1.30	1.17	1.06	0.94	
38.70	2.05	1.89	1.73	1.59	1.44	1.31	1.18	1.06	0.95	
38.80	2.06	1.90	1.74	1.59	1.45	1.31	1.19	1.07	0.95	
38.90	2.07	1.91	1.75	1.60	1.46	1.32	1.19	1.08	0.96	
39.00	2.08	1.92	1.76	1.61	1.47	1.33	1.20	1.08	0.97	
39.10	2.09	1.92	1.77	1.62	1.47	1.34	1.21	1.09	0.97	
39.20	2.10	1.93	1.77	1.62	1.48	1.34	1.21	1.09	0.98	
39.30	2.11	1.94	1.78	1.63	1.49	1.35	1.22	1.10	0.98	
39.40	2.11	1.95	1.79	1.64	1.49	1.36	1.23	1.11	0.99	
39.50	2.12	1.96	1.80	1.65	1.50	1.37	1.24	1.11	1.00	
39.60	2.13	1.97	1.81	1.65	1.51	1.37	1.24	1.12	1.00	
39.70	2.14	1.97	1.82	1.66	1.52	1.38	1.25	1.12	1.01	
39.80	2.15	1.98	1.82	1.67	1.53	1.38	1.25	1.13	1.01	
39.90	2.16	1.99	1.83	1.68	1.53	1.39	1.26	1.14	1.02	
40.00	2.17	2.00	1.84	1.68	1.54	1.40	1.27	1.14	1.03	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (IGNORE Unit Cents)	AMOUNT TO BE DEDUCTED									
	M5	M6	M7	M8	M9	M10	M11	M12	No Declaration	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
35.10	0.67	0.58	0.51	0.43	0.37	0.30	0.30	0.30	7.88	
35.20	0.67	0.59	0.51	0.44	0.38	0.31	0.30	0.30	7.90	
35.30	0.68	0.59	0.51	0.44	0.38	0.32	0.30	0.30	7.92	
35.40	0.68	0.59	0.52	0.44	0.38	0.32	0.30	0.30	7.94	
35.50	0.68	0.60	0.52	0.45	0.39	0.33	0.30	0.30	7.96	
35.60	0.69	0.60	0.52	0.45	0.39	0.33	0.30	0.30	7.98	
35.70	0.69	0.61	0.53	0.46	0.39	0.33	0.30	0.30	8.12	
35.80	0.70	0.61	0.53	0.46	0.39	0.34	0.30	0.30	8.14	
35.90	0.70	0.62	0.54	0.46	0.40	0.34	0.30	0.30	8.16	
36.00	0.71	0.62	0.54	0.47	0.40	0.34	0.30	0.30	8.18	
36.10	0.71	0.63	0.54	0.47	0.40	0.34	0.30	0.30	8.20	
36.20	0.72	0.63	0.55	0.47	0.41	0.35	0.30	0.30	8.22	
36.30	0.72	0.63	0.55	0.48	0.41	0.35	0.30	0.30	8.24	
36.40	0.73	0.64	0.55	0.48	0.41	0.35	0.30	0.30	8.26	
36.50	0.73	0.64	0.56	0.49	0.42	0.36	0.30	0.30	8.28	
36.60	0.74	0.65	0.56	0.49	0.42	0.36	0.30	0.30	8.30	
36.70	0.74	0.65	0.57	0.49	0.42	0.36	0.30	0.30	8.32	
36.80	0.75	0.66	0.57	0.50	0.42	0.37	0.31	0.30	8.34	
36.90	0.75	0.66	0.58	0.50	0.43	0.37	0.31	0.30	8.36	
37.00	0.75	0.67	0.58	0.50	0.43	0.37	0.31	0.30	8.38	
37.10	0.76	0.67	0.58	0.51	0.44	0.37	0.31	0.30	8.40	
37.20	0.77	0.67	0.59	0.51	0.44	0.38	0.32	0.30	8.42	
37.30	0.77	0.68	0.59	0.52	0.44	0.38	0.32	0.30	8.44	
37.40	0.78	0.68	0.60	0.53	0.45	0.38	0.33	0.30	8.46	
37.50	0.78	0.69	0.60	0.52	0.45	0.38	0.33	0.30	8.48	
37.60	0.79	0.69	0.61	0.53	0.46	0.39	0.33	0.30	8.50	
37.70	0.79	0.70	0.61	0.53	0.46	0.39	0.33	0.30	8.52	
37.80	0.80	0.70	0.62	0.53	0.46	0.40	0.34	0.30	8.54	
37.90	0.80	0.71	0.62	0.54	0.47	0.40	0.34	0.30	8.56	
38.00	0.81	0.71	0.63	0.54	0.47	0.40	0.34	0.30	8.58	
38.10	0.81	0.72	0.63	0.55	0.47	0.40	0.35	0.30	8.60	
38.20	0.82	0.72	0.63	0.55	0.48	0.41	0.35	0.30	8.62	
38.30	0.82	0.72	0.64	0.55	0.48	0.41	0.35	0.30	8.64	
38.40	0.83	0.73	0.64	0.56	0.48	0.41	0.36	0.30	8.66	
38.50	0.84	0.73	0.65	0.56	0.49	0.42	0.36	0.30	8.68	
38.60	0.84	0.74	0.65	0.57	0.49	0.42	0.36	0.30	8.70	
38.70	0.85	0.74	0.66	0.57	0.50	0.42	0.36	0.31	8.72	
38.80	0.85	0.75	0.66	0.57	0.50	0.43	0.37	0.31	8.74	
38.90	0.86	0.75	0.67	0.58	0.50	0.43	0.37	0.31	8.76	
39.00	0.86	0.76	0.67	0.58	0.51	0.44	0.37	0.32	8.78	
39.10	0.87	0.77	0.67	0.59	0.51	0.44	0.38	0.32	8.80	
39.20	0.87	0.77	0.68	0.59	0.51	0.44	0.38	0.32	8.82	
39.30	0.88	0.78	0.68	0.60	0.52	0.45	0.38	0.32	8.84	
39.40	0.88	0.78	0.69	0.60	0.52	0.45	0.39	0.33	8.86	
39.50	0.89	0.79	0.69	0.61	0.53	0.45	0.39	0.33	8.88	
39.60	0.89	0.79	0.70	0.61	0.53	0.46	0.39	0.33	8.90	
39.70	0.90	0.80	0.70	0.62	0.53	0.46	0.39	0.34	8.92	
39.80	0.90	0.80	0.71	0.62	0.54	0.47	0.40	0.34	8.94	
39.90	0.91	0.81	0.71	0.62	0.54	0.47	0.40	0.34	8.96	
40.00	0.91	0.81	0.72	0.63	0.55	0.47	0.40	0.35	8.98	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	M	M1	M2	M3	M4
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
40.10	2.18	2.01	1.85	1.69	1.55	1.41	1.28	1.15	1.03
40.20	2.19	2.01	1.86	1.70	1.55	1.42	1.28	1.15	1.04
40.30	2.20	2.02	1.86	1.71	1.56	1.42	1.29	1.16	1.04
40.40	2.20	2.03	1.87	1.71	1.57	1.43	1.30	1.17	1.05
40.50	2.21	2.04	1.88	1.72	1.58	1.43	1.30	1.17	1.06
40.60	2.22	2.05	1.89	1.73	1.59	1.44	1.31	1.18	1.06
40.70	2.23	2.06	1.90	1.74	1.59	1.45	1.32	1.19	1.07
40.80	2.24	2.07	1.91	1.75	1.60	1.46	1.32	1.19	1.07
40.90	2.25	2.08	1.91	1.75	1.61	1.46	1.33	1.20	1.08
41.00	2.26	2.09	1.92	1.76	1.62	1.47	1.34	1.21	1.09
41.10	2.27	2.09	1.93	1.77	1.62	1.48	1.34	1.21	1.09
41.20	2.28	2.10	1.94	1.78	1.63	1.49	1.35	1.22	1.10
41.30	2.29	2.11	1.95	1.79	1.64	1.49	1.36	1.23	1.10
41.40	2.30	2.12	1.95	1.80	1.64	1.50	1.36	1.23	1.11
41.50	2.30	2.13	1.96	1.81	1.65	1.51	1.37	1.24	1.12
41.60	2.31	2.14	1.97	1.81	1.66	1.52	1.38	1.25	1.12
41.70	2.32	2.15	1.98	1.82	1.67	1.52	1.38	1.25	1.13
41.80	2.33	2.16	1.99	1.83	1.67	1.53	1.39	1.26	1.13
41.90	2.34	2.17	2.00	1.84	1.68	1.54	1.40	1.27	1.14
42.00	2.35	2.18	2.01	1.85	1.69	1.55	1.40	1.27	1.15
42.10	2.36	2.18	2.01	1.85	1.70	1.55	1.41	1.28	1.15
42.20	2.37	2.19	2.02	1.86	1.70	1.56	1.41	1.29	1.16
42.30	2.38	2.20	2.03	1.87	1.71	1.57	1.42	1.29	1.16
42.40	2.38	2.21	2.04	1.88	1.72	1.58	1.43	1.30	1.17
42.50	2.39	2.22	2.05	1.89	1.73	1.58	1.44	1.31	1.18
42.60	2.40	2.23	2.06	1.90	1.74	1.59	1.45	1.31	1.18
42.70	2.41	2.24	2.07	1.90	1.75	1.60	1.45	1.32	1.19
42.80	2.42	2.25	2.07	1.91	1.75	1.61	1.46	1.33	1.20
42.90	2.43	2.26	2.08	1.92	1.76	1.61	1.47	1.33	1.20
43.00	2.44	2.27	2.09	1.93	1.77	1.62	1.48	1.34	1.21
43.10	2.45	2.27	2.10	1.94	1.78	1.63	1.48	1.35	1.22
43.20	2.46	2.28	2.11	1.95	1.79	1.64	1.49	1.35	1.23
43.30	2.47	2.29	2.12	1.96	1.79	1.64	1.50	1.36	1.23
43.40	2.48	2.30	2.13	1.96	1.80	1.65	1.51	1.37	1.24
43.50	2.49	2.31	2.14	1.97	1.81	1.66	1.51	1.38	1.25
43.60	2.50	2.32	2.15	1.98	1.82	1.67	1.52	1.38	1.25
43.70	2.51	2.33	2.16	1.99	1.83	1.67	1.53	1.39	1.26
43.80	2.52	2.34	2.16	1.99	1.84	1.68	1.54	1.40	1.27
43.90	2.53	2.35	2.17	2.00	1.84	1.69	1.54	1.40	1.27
44.00	2.54	2.36	2.18	2.01	1.85	1.70	1.55	1.41	1.28
44.10	2.55	2.36	2.19	2.02	1.86	1.70	1.56	1.42	1.29
44.20	2.56	2.37	2.20	2.03	1.87	1.71	1.57	1.42	1.29
44.30	2.57	2.38	2.21	2.03	1.88	1.72	1.57	1.43	1.30
44.40	2.58	2.39	2.22	2.04	1.88	1.73	1.58	1.44	1.31
44.50	2.59	2.40	2.23	2.06	1.89	1.74	1.59	1.45	1.31
44.60	2.60	2.41	2.24	2.06	1.90	1.74	1.59	1.45	1.31
44.70	2.61	2.42	2.25	2.07	1.91	1.75	1.60	1.45	1.32
44.80	2.62	2.43	2.25	2.08	1.92	1.76	1.60	1.46	1.33
44.90	2.63	2.44	2.26	2.09	1.93	1.77	1.61	1.47	1.33
45.00	2.64	2.45	2.27	2.10	1.94	1.78	1.62	1.47	1.34

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S9	S10	S11	S12	S13	S14	S15	S16	No Declaration
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
40.10	0.92	0.82	0.72	0.63	0.55	0.48	0.41	0.35	9.12
40.20	0.92	0.82	0.72	0.64	0.55	0.48	0.41	0.35	9.14
40.30	0.93	0.83	0.73	0.64	0.56	0.48	0.41	0.35	9.16
40.40	0.93	0.83	0.73	0.65	0.56	0.49	0.42	0.36	9.18
40.50	0.94	0.84	0.74	0.65	0.56	0.49	0.42	0.36	9.20
40.60	0.95	0.84	0.74	0.66	0.57	0.50	0.42	0.36	9.22
40.70	0.95	0.85	0.75	0.66	0.57	0.50	0.43	0.37	9.24
40.80	0.96	0.85	0.75	0.66	0.56	0.50	0.43	0.37	9.26
40.90	0.96	0.86	0.76	0.67	0.58	0.51	0.43	0.37	9.28
41.00	0.97	0.87	0.77	0.67	0.59	0.51	0.44	0.38	9.30
41.10	0.98	0.87	0.77	0.68	0.59	0.51	0.44	0.38	9.32
41.20	0.98	0.88	0.78	0.68	0.60	0.52	0.45	0.38	9.34
41.30	0.99	0.88	0.78	0.69	0.60	0.52	0.45	0.38	9.36
41.40	0.99	0.89	0.79	0.69	0.60	0.53	0.45	0.38	9.38
41.50	1.00	0.89	0.79	0.70	0.61	0.53	0.46	0.39	9.40
41.60	1.01	0.90	0.79	0.70	0.61	0.53	0.46	0.39	9.42
41.70	1.01	0.90	0.80	0.71	0.62	0.54	0.46	0.40	9.44
41.80	1.02	0.91	0.81	0.71	0.62	0.54	0.47	0.41	9.46
41.90	1.02	0.91	0.81	0.71	0.63	0.54	0.47	0.41	9.48
42.00	1.03	0.92	0.82	0.72	0.63	0.55	0.48	0.41	9.50
42.10	1.04	0.92	0.82	0.72	0.64	0.55	0.48	0.41	9.52
42.20	1.04	0.93	0.83	0.73	0.64	0.56	0.48	0.41	9.54
42.30	1.05	0.93	0.83	0.73	0.65	0.56	0.49	0.41	9.56
42.40	1.05	0.93	0.83	0.73	0.65	0.56	0.49	0.41	9.58
42.50	1.05	0.94	0.84	0.74	0.65	0.56	0.49	0.42	9.60
42.60	1.06	0.95	0.84	0.74	0.65	0.57	0.49	0.42	9.62
42.70	1.07	0.95	0.85	0.75	0.66	0.57	0.50	0.43	9.64
42.80	1.07	0.96	0.85	0.75	0.66	0.58	0.50	0.43	9.66
42.90	1.08	0.96	0.86	0.76	0.67	0.58	0.51	0.43	9.68
43.00	1.08	0.97	0.86	0.76	0.67	0.59	0.51	0.44	9.70
43.10	1.09	0.98	0.87	0.77	0.68	0.59	0.51	0.44	9.72
43.20	1.10	0.98	0.88	0.77	0.68	0.59	0.52	0.44	9.74
43.30	1.10	0.99	0.88	0.78	0.69	0.60	0.52	0.45	9.76
43.40	1.11	0.99	0.89	0.78	0.69	0.60	0.52	0.45	9.78
43.50	1.11	1.00	0.89	0.79	0.69	0.61	0.53	0.46	9.80
43.60	1.12	1.01	0.90	0.80	0.70	0.61	0.53	0.46	10.12
43.70	1.13	1.01	0.90	0.80	0.70	0.62	0.54	0.46	10.14
43.80	1.13	1.02	0.91	0.81	0.71	0.62	0.54	0.47	10.16
43.90	1.14	1.02	0.91	0.81	0.71	0.63	0.54	0.47	10.18
44.00	1.14	1.03	0.92	0.81	0.72	0.63	0.55	0.47	10.20
44.10	1.15	1.04	0.92	0.82	0.72	0.64	0.55	0.48	10.22
44.20	1.16	1.04	0.93	0.83	0.73	0.64	0.55	0.48	10.24
44.30	1.16	1.05	0.93	0.83	0.73	0.64	0.56	0.49	10.26
44.40	1.17	1.05	0.94	0.84	0.73	0.65	0.56	0.49	10.28
44.50	1.18	1.06	0.95	0.84	0.74	0.65	0.57	0.49	10.30
44.60	1.19	1.07	0.96	0.85	0.75	0.66	0.58	0.50	10.32
44.70	1.20	1.08	0.96	0.86	0.76	0.67	0.58	0.50	10.34
44.80	1.20	1.08	0.97	0.86	0.76	0.67	0.58	0.51	10.36
44.90	1.21	1.09	0.97	0.87	0.77	0.68	0.59	0.51	10.38
45.00	1.22	1.10	0.98	0.87	0.77	0.68	0.59	0.52	10.40

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S	S1	S2	S3	M	M1	M2	M3	M4	
	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
45.10	2.65	2.46	2.28	2.11	1.94	1.78	1.63	1.49	1.35	
45.20	2.66	2.47	2.29	2.12	1.95	1.79	1.64	1.50	1.36	
45.30	2.67	2.48	2.30	2.13	1.96	1.80	1.65	1.50	1.37	
45.40	2.68	2.49	2.31	2.13	1.97	1.81	1.66	1.51	1.37	
45.50	2.69	2.50	2.32	2.15	1.98	1.82	1.66	1.52	1.38	
45.60	2.70	2.51	2.33	2.15	1.98	1.83	1.67	1.53	1.39	
45.70	2.71	2.52	2.34	2.16	1.99	1.84	1.68	1.53	1.39	
45.80	2.72	2.53	2.34	2.17	2.00	1.84	1.69	1.54	1.40	
45.90	2.73	2.54	2.35	2.18	2.01	1.85	1.69	1.55	1.41	
46.00	2.74	2.55	2.36	2.19	2.02	1.86	1.70	1.56	1.41	
46.10	2.75	2.56	2.37	2.20	2.03	1.87	1.71	1.56	1.42	
46.20	2.76	2.57	2.38	2.21	2.03	1.88	1.72	1.57	1.43	
46.30	2.77	2.58	2.39	2.22	2.04	1.88	1.72	1.58	1.44	
46.40	2.78	2.59	2.40	2.23	2.05	1.89	1.73	1.59	1.44	
46.50	2.79	2.60	2.41	2.24	2.06	1.90	1.74	1.60	1.45	
46.60	2.80	2.61	2.42	2.24	2.07	1.91	1.75	1.60	1.46	
46.70	2.81	2.62	2.43	2.25	2.08	1.92	1.76	1.61	1.47	
46.80	2.82	2.63	2.44	2.26	2.09	1.92	1.77	1.62	1.47	
46.90	2.83	2.64	2.45	2.27	2.10	1.93	1.78	1.62	1.48	
47.00	2.84	2.65	2.46	2.28	2.11	1.94	1.78	1.63	1.49	
47.10	2.85	2.66	2.47	2.29	2.12	1.95	1.79	1.64	1.49	
47.20	2.86	2.67	2.48	2.30	2.12	1.96	1.80	1.65	1.50	
47.30	2.87	2.68	2.49	2.31	2.13	1.97	1.81	1.65	1.51	
47.40	2.88	2.69	2.50	2.32	2.14	1.97	1.82	1.66	1.52	
47.50	2.89	2.70	2.51	2.33	2.15	1.98	1.82	1.67	1.53	
47.60	2.90	2.71	2.52	2.33	2.16	1.99	1.83	1.68	1.53	
47.70	2.91	2.72	2.53	2.34	2.17	2.00	1.84	1.68	1.54	
47.80	2.92	2.72	2.54	2.35	2.18	2.01	1.85	1.69	1.55	
47.90	2.93	2.73	2.55	2.36	2.19	2.01	1.86	1.70	1.55	
48.00	2.95	2.74	2.56	2.37	2.20	2.01	1.87	1.71	1.56	
48.10	2.96	2.75	2.57	2.38	2.21	2.03	1.87	1.72	1.57	
48.20	2.97	2.76	2.58	2.39	2.21	2.04	1.88	1.72	1.58	
48.30	2.98	2.77	2.59	2.40	2.22	2.05	1.89	1.73	1.59	
48.40	2.99	2.78	2.60	2.41	2.23	2.06	1.90	1.74	1.59	
48.50	3.00	2.80	2.61	2.41	2.24	2.07	1.91	1.75	1.60	
48.60	3.01	2.81	2.62	2.43	2.25	2.08	1.91	1.76	1.61	
48.70	3.02	2.82	2.62	2.44	2.26	2.09	1.92	1.76	1.62	
48.80	3.03	2.83	2.63	2.45	2.27	2.09	1.93	1.77	1.62	
48.90	3.04	2.84	2.64	2.46	2.28	2.10	1.94	1.78	1.63	
49.00	3.05	2.85	2.65	2.47	2.29	2.11	1.95	1.79	1.64	
49.10	3.06	2.86	2.66	2.48	2.30	2.12	1.96	1.80	1.65	
49.20	3.07	2.87	2.67	2.49	2.30	2.13	1.96	1.81	1.65	
49.30	3.08	2.88	2.68	2.50	2.31	2.14	1.97	1.81	1.66	
49.40	3.09	2.89	2.69	2.51	2.32	2.15	1.98	1.82	1.67	
49.50	3.10	2.90	2.70	2.52	2.33	2.16	1.99	1.83	1.68	
49.60	3.11	2.91	2.71	2.53	2.34	2.17	2.00	1.84	1.68	
49.70	3.12	2.92	2.72	2.54	2.35	2.18	2.01	1.85	1.69	
49.80	3.13	2.93	2.73	2.54	2.36	2.18	2.01	1.85	1.70	
49.90	3.14	2.94	2.74	2.55	2.37	2.19	2.02	1.86	1.70	
50.00	3.16	2.95	2.75	2.56	2.38	2.20	2.03	1.87	1.71	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED										No Declaration
	M5	M6	M7	M8	M9	M10	M11	M12			
	S9	S10	S11	S12	S13	S14	S15	S16			
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C		
45.10	1.23	1.10	0.99	0.88	0.78	0.69	0.60	0.52	10.42		
45.20	1.23	1.11	0.99	0.88	0.78	0.69	0.60	0.52	10.44		
45.30	1.24	1.11	1.00	0.89	0.79	0.69	0.61	0.53	10.46		
45.40	1.24	1.12	1.00	0.89	0.79	0.70	0.61	0.53	10.48		
45.50	1.25	1.13	1.01	0.90	0.80	0.70	0.62	0.54	10.50		
45.60	1.26	1.13	1.02	0.91	0.80	0.71	0.62	0.54	10.52		
45.70	1.26	1.14	1.02	0.91	0.81	0.71	0.63	0.54	10.54		
45.80	1.27	1.14	1.03	0.92	0.81	0.72	0.63	0.55	10.56		
45.90	1.28	1.15	1.03	0.92	0.82	0.72	0.63	0.55	10.58		
46.00	1.28	1.16	1.04	0.93	0.83	0.73	0.64	0.55	10.60		
46.10	1.29	1.16	1.05	0.93	0.83	0.73	0.64	0.56	10.62		
46.20	1.30	1.17	1.05	0.94	0.84	0.73	0.65	0.56	10.64		
46.30	1.31	1.17	1.06	0.94	0.84	0.74	0.65	0.57	10.66		
46.40	1.31	1.18	1.06	0.95	0.85	0.74	0.66	0.57	10.68		
46.50	1.32	1.19	1.07	0.96	0.85	0.75	0.66	0.58	10.70		
46.60	1.33	1.20	1.08	0.96	0.86	0.76	0.67	0.58	10.72		
46.70	1.33	1.20	1.08	0.97	0.86	0.76	0.67	0.58	10.74		
46.80	1.34	1.21	1.09	0.97	0.87	0.77	0.67	0.59	10.76		
46.90	1.34	1.21	1.09	0.98	0.87	0.77	0.68	0.59	10.78		
47.00	1.35	1.22	1.10	0.99	0.88	0.78	0.68	0.60	10.80		
47.10	1.36	1.23	1.11	0.99	0.88	0.78	0.69	0.60	10.82		
47.20	1.37	1.24	1.11	1.00	0.89	0.79	0.69	0.61	10.84		
47.30	1.37	1.24	1.12	1.00	0.89	0.79	0.70	0.61	10.86		
47.40	1.38	1.25	1.12	1.01	0.90	0.80	0.70	0.62	10.88		
47.50	1.39	1.26	1.13	1.02	0.90	0.80	0.71	0.62	10.90		
47.60	1.39	1.26	1.14	1.02	0.91	0.81	0.71	0.62	10.92		
47.70	1.40	1.27	1.14	1.03	0.91	0.81	0.72	0.63	10.94		
47.80	1.41	1.28	1.15	1.03	0.92	0.82	0.72	0.63	10.96		
47.90	1.41	1.28	1.15	1.04	0.92	0.82	0.73	0.64	10.98		
48.00	1.42	1.29	1.16	1.05	0.93	0.83	0.73	0.64	11.12		
48.10	1.43	1.30	1.17	1.05	0.94	0.83	0.73	0.65	11.14		
48.20	1.43	1.30	1.17	1.06	0.94	0.84	0.74	0.65	11.16		
48.30	1.44	1.31	1.18	1.06	0.95	0.84	0.74	0.66	11.18		
48.40	1.45	1.32	1.19	1.07	0.95	0.85	0.75	0.66	11.20		
48.50	1.46	1.32	1.19	1.08	0.96	0.86	0.75	0.67	11.22		
48.60	1.46	1.33	1.20	1.08	0.97	0.86	0.76	0.67	11.24		
48.70	1.47	1.34	1.21	1.09	0.97	0.87	0.77	0.67	11.26		
48.80	1.48	1.34	1.21	1.09	0.98	0.87	0.77	0.68	11.28		
48.90	1.49	1.35	1.22	1.10	0.98	0.88	0.78	0.68	11.30		
49.00	1.49	1.36	1.23	1.11	0.99	0.88	0.78	0.69	11.32		
49.10	1.50	1.36	1.23	1.11	1.00	0.89	0.79	0.69	11.34		
49.20	1.51	1.37	1.24	1.12	1.00	0.89	0.79	0.70	11.36		
49.30	1.52	1.38	1.25	1.12	1.01	0.90	0.80	0.70	11.38		
49.40	1.52	1.38	1.25	1.13	1.01	0.90	0.80	0.71	11.40		
49.50	1.53	1.39	1.26	1.14	1.02	0.91	0.81	0.71	11.42		
49.60	1.54	1.40	1.27	1.14	1.03	0.91	0.81	0.71	11.44		
49.70	1.55	1.40	1.27	1.15	1.03	0.92	0.82	0.72	11.46		
49.80	1.55	1.41	1.28	1.15	1.04	0.92	0.82	0.72	11.48		
49.90	1.56	1.42	1.29	1.16	1.04	0.93	0.83	0.73	11.50		
50.00	1.57	1.43	1.30	1.17	1.05	0.93	0.83	0.73	11.52		

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	S4	S5	S6	S7	S8
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
50.10	3.17	2.96	2.76	2.57	2.39	2.21	2.04	1.88	1.72
50.20	3.18	2.97	2.77	2.58	2.40	2.22	2.05	1.89	1.73
50.30	3.19	2.98	2.78	2.59	2.41	2.23	2.06	1.90	1.74
50.40	3.20	2.99	2.79	2.60	2.42	2.24	2.07	1.90	1.75
50.50	3.21	3.00	2.80	2.61	2.43	2.25	2.08	1.91	1.75
50.60	3.22	3.02	2.81	2.62	2.44	2.26	2.08	1.92	1.76
50.70	3.23	3.03	2.82	2.63	2.44	2.27	2.09	1.93	1.77
50.80	3.24	3.04	2.83	2.64	2.45	2.27	2.10	1.94	1.78
50.90	3.26	3.05	2.84	2.65	2.46	2.28	2.11	1.95	1.78
51.00	3.27	3.06	2.86	2.66	2.47	2.29	2.12	1.95	1.79
51.10	3.28	3.07	2.87	2.67	2.48	2.30	2.13	1.96	1.80
51.20	3.29	3.08	2.88	2.68	2.49	2.31	2.14	1.97	1.81
51.30	3.30	3.09	2.89	2.69	2.50	2.32	2.15	1.98	1.82
51.40	3.31	3.10	2.90	2.70	2.51	2.33	2.16	1.99	1.83
51.50	3.32	3.11	2.91	2.71	2.52	2.34	2.17	2.00	1.84
51.60	3.34	3.12	2.92	2.72	2.53	2.35	2.17	2.00	1.85
51.70	3.35	3.13	2.93	2.73	2.54	2.36	2.18	2.01	1.85
51.80	3.36	3.14	2.94	2.74	2.55	2.36	2.19	2.02	1.86
51.90	3.37	3.15	2.95	2.75	2.56	2.37	2.20	2.03	1.87
52.00	3.38	3.16	2.96	2.76	2.57	2.38	2.21	2.04	1.88
52.10	3.39	3.18	2.97	2.77	2.58	2.39	2.22	2.05	1.89
52.20	3.40	3.19	2.98	2.78	2.59	2.40	2.23	2.06	1.89
52.30	3.41	3.20	2.99	2.79	2.60	2.41	2.24	2.06	1.90
52.40	3.42	3.21	3.00	2.80	2.61	2.42	2.25	2.07	1.91
52.50	3.44	3.22	3.01	2.81	2.62	2.43	2.26	2.08	1.92
52.60	3.45	3.23	3.02	2.82	2.63	2.44	2.26	2.09	1.93
52.70	3.46	3.24	3.03	2.83	2.64	2.45	2.27	2.10	1.94
52.80	3.47	3.25	3.04	2.84	2.65	2.46	2.28	2.11	1.94
52.90	3.48	3.26	3.05	2.85	2.66	2.47	2.29	2.12	1.95
53.00	3.49	3.28	3.07	2.87	2.67	2.48	2.30	2.13	1.96
53.10	3.50	3.29	3.08	2.88	2.68	2.49	2.31	2.14	1.97
53.20	3.51	3.29	3.09	2.89	2.69	2.50	2.32	2.15	1.98
53.30	3.53	3.31	3.10	2.90	2.70	2.51	2.33	2.15	1.98
53.40	3.54	3.32	3.11	2.91	2.71	2.52	2.34	2.16	1.99
53.50	3.55	3.33	3.12	2.92	2.72	2.53	2.35	2.17	2.00
53.60	3.56	3.34	3.13	2.93	2.73	2.54	2.36	2.18	2.01
53.70	3.57	3.35	3.14	2.94	2.74	2.55	2.36	2.19	2.02
53.80	3.58	3.37	3.15	2.95	2.75	2.56	2.37	2.20	2.03
53.90	3.59	3.38	3.16	2.96	2.76	2.57	2.38	2.21	2.03
54.00	3.61	3.39	3.17	2.97	2.77	2.58	2.39	2.22	2.04
54.10	3.62	3.40	3.18	2.98	2.78	2.59	2.40	2.23	2.05
54.20	3.63	3.41	3.19	2.99	2.79	2.60	2.41	2.24	2.06
54.30	3.64	3.42	3.21	3.00	2.80	2.61	2.42	2.24	2.07
54.40	3.65	3.43	3.22	3.01	2.81	2.62	2.43	2.25	2.08
54.50	3.67	3.45	3.23	3.02	2.82	2.63	2.44	2.26	2.09
54.60	3.68	3.46	3.24	3.03	2.83	2.64	2.45	2.27	2.10
54.70	3.69	3.47	3.25	3.04	2.84	2.65	2.46	2.28	2.11
54.80	3.70	3.48	3.26	3.05	2.86	2.66	2.47	2.29	2.12
54.90	3.71	3.49	3.27	3.06	2.86	2.67	2.48	2.30	2.12
55.00	3.73	3.50	3.29	3.08	2.87	2.68	2.49	2.31	2.13

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	M5	M6	M7	M8	M9	M10	M11	M12	No	
	S9	S10	S11	S12	S13	S14	S15	S16	Declaration	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
50.10	1.58	1.43	1.30	1.17	1.06	0.94	0.84	0.74	11.54	
50.20	1.58	1.44	1.31	1.18	1.06	0.95	0.84	0.74	11.56	
50.30	1.59	1.45	1.31	1.18	1.07	0.95	0.85	0.75	11.58	
50.40	1.60	1.45	1.31	1.19	1.07	0.96	0.85	0.75	11.60	
50.50	1.61	1.46	1.32	1.20	1.08	0.96	0.86	0.76	11.62	
50.60	1.61	1.47	1.34	1.21	1.09	0.97	0.86	0.76	11.64	
50.70	1.62	1.48	1.34	1.21	1.09	0.98	0.87	0.77	11.66	
50.80	1.63	1.48	1.35	1.22	1.10	0.98	0.88	0.77	11.68	
50.90	1.64	1.49	1.35	1.23	1.10	0.99	0.88	0.78	11.70	
51.00	1.64	1.50	1.36	1.23	1.11	0.99	0.89	0.79	11.72	
51.10	1.65	1.51	1.37	1.24	1.12	1.00	0.89	0.79	11.74	
51.20	1.66	1.51	1.38	1.25	1.12	1.01	0.90	0.80	11.76	
51.30	1.67	1.52	1.38	1.25	1.13	1.01	0.90	0.80	11.78	
51.40	1.67	1.53	1.39	1.26	1.13	1.02	0.91	0.81	11.80	
51.50	1.68	1.54	1.40	1.27	1.14	1.02	0.91	0.81	11.82	
51.60	1.69	1.54	1.40	1.27	1.15	1.03	0.92	0.82	11.84	
51.70	1.70	1.55	1.41	1.28	1.16	1.04	0.92	0.82	11.86	
51.80	1.70	1.56	1.42	1.29	1.16	1.04	0.93	0.83	11.88	
51.90	1.71	1.57	1.42	1.29	1.16	1.05	0.93	0.83	11.90	
52.00	1.72	1.58	1.43	1.30	1.17	1.05	0.94	0.84	11.92	
52.10	1.73	1.58	1.44	1.31	1.18	1.06	0.95	0.84	11.94	
52.20	1.74	1.59	1.45	1.31	1.18	1.07	0.95	0.85	11.96	
52.30	1.74	1.60	1.45	1.32	1.19	1.07	0.96	0.85	11.98	
52.40	1.75	1.60	1.46	1.33	1.20	1.08	0.96	0.86	12.12	
52.50	1.76	1.61	1.47	1.33	1.20	1.08	0.97	0.86	12.14	
52.60	1.76	1.62	1.48	1.34	1.21	1.09	0.98	0.87	12.16	
52.70	1.77	1.63	1.48	1.35	1.22	1.10	0.98	0.87	12.18	
52.80	1.78	1.63	1.49	1.35	1.22	1.10	0.99	0.88	12.20	
52.90	1.79	1.64	1.50	1.36	1.23	1.11	0.99	0.88	12.22	
53.00	1.80	1.65	1.51	1.37	1.24	1.11	1.00	0.89	12.24	
53.10	1.81	1.66	1.51	1.37	1.24	1.12	1.01	0.90	12.26	
53.20	1.82	1.66	1.52	1.38	1.25	1.13	1.01	0.90	12.28	
53.30	1.83	1.67	1.53	1.39	1.26	1.13	1.02	0.91	12.30	
53.40	1.83	1.68	1.53	1.39	1.26	1.14	1.02	0.91	12.32	
53.50	1.84	1.69	1.54	1.40	1.27	1.14	1.03	0.92	12.34	
53.60	1.85	1.69	1.55	1.41	1.28	1.15	1.04	0.92	12.36	
53.70	1.86	1.70	1.56	1.41	1.28	1.15	1.04	0.93	12.38	
53.80	1.87	1.71	1.56	1.42	1.29	1.16	1.05	0.93	12.40	
53.90	1.88	1.72	1.57	1.43	1.30	1.17	1.05	0.94	12.42	
54.00	1.88	1.73	1.58	1.44	1.31	1.18	1.06	0.94	12.44	
54.10	1.89	1.73	1.59	1.44	1.31	1.18	1.07	0.95	12.46	
54.20	1.90	1.74	1.60	1.45	1.32	1.19	1.07	0.96	12.48	
54.30	1.91	1.75	1.60	1.46	1.33	1.20	1.08	0.96	12.50	
54.40	1.92	1.76	1.61	1.47	1.33	1.20	1.08	0.97	12.52	
54.50	1.93	1.77	1.62	1.47	1.34	1.21	1.09	0.97	12.54	
54.60	1.93	1.78	1.63	1.48	1.35	1.22	1.10	0.98	12.56	
54.70	1.94	1.78	1.63	1.49	1.35	1.22	1.10	0.99	12.58	
54.80	1.95	1.79	1.64	1.50	1.36	1.23	1.11	0.99	12.60	
54.90	1.96	1.80	1.65	1.50	1.37	1.24	1.11	1.00	12.62	
55.00	1.97	1.81	1.66	1.51	1.37	1.24	1.12	1.00	12.64	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S		S1		S2		S3		S4	
	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
55.10	3.74	3.51	3.30	3.08	2.88	2.69	2.50	2.32	2.14	
55.20	3.75	3.52	3.30	3.09	2.89	2.70	2.51	2.33	2.15	
55.30	3.76	3.53	3.31	3.10	2.90	2.71	2.52	2.33	2.16	
55.40	3.77	3.54	3.32	3.11	2.91	2.71	2.53	2.34	2.17	
55.50	3.79	3.56	3.34	3.12	2.92	2.73	2.54	2.35	2.18	
55.60	3.80	3.57	3.35	3.13	2.93	2.74	2.55	2.36	2.19	
55.70	3.81	3.58	3.36	3.14	2.94	2.74	2.56	2.37	2.20	
55.80	3.82	3.59	3.37	3.15	2.95	2.75	2.57	2.38	2.21	
55.90	3.83	3.60	3.39	3.16	2.96	2.76	2.58	2.39	2.21	
56.00	3.84	3.61	3.40	3.18	2.97	2.78	2.59	2.40	2.22	
56.10	3.85	3.62	3.41	3.19	2.98	2.79	2.60	2.41	2.23	
56.20	3.87	3.63	3.42	3.20	2.99	2.80	2.61	2.42	2.24	
56.30	3.88	3.65	3.43	3.21	3.00	2.81	2.62	2.43	2.25	
56.40	3.89	3.66	3.44	3.22	3.01	2.82	2.63	2.44	2.26	
56.50	3.90	3.67	3.45	3.23	3.03	2.83	2.64	2.45	2.27	
56.60	3.91	3.68	3.47	3.24	3.04	2.84	2.65	2.46	2.28	
56.70	3.93	3.70	3.48	3.25	3.05	2.85	2.65	2.47	2.29	
56.80	3.94	3.71	3.49	3.27	3.06	2.86	2.66	2.48	2.30	
56.90	3.95	3.72	3.50	3.28	3.07	2.87	2.67	2.49	2.30	
57.00	3.96	3.73	3.51	3.29	3.08	2.88	2.68	2.50	2.31	
57.10	3.97	3.74	3.52	3.30	3.09	2.89	2.69	2.51	2.32	
57.20	3.99	3.76	3.53	3.31	3.10	2.90	2.70	2.52	2.33	
57.30	4.00	3.77	3.54	3.32	3.11	2.91	2.71	2.53	2.34	
57.40	4.01	3.78	3.55	3.33	3.12	2.92	2.72	2.53	2.35	
57.50	4.02	3.79	3.57	3.35	3.13	2.93	2.73	2.55	2.36	
57.60	4.03	3.80	3.58	3.36	3.14	2.94	2.74	2.56	2.37	
57.70	4.05	3.82	3.59	3.37	3.15	2.95	2.75	2.56	2.38	
57.80	4.06	3.83	3.60	3.38	3.16	2.96	2.76	2.57	2.39	
57.90	4.08	3.84	3.61	3.39	3.17	2.97	2.77	2.58	2.40	
58.00	4.09	3.85	3.63	3.40	3.19	2.99	2.78	2.59	2.41	
58.10	4.10	3.86	3.64	3.41	3.20	3.00	2.79	2.60	2.42	
58.20	4.11	3.88	3.65	3.42	3.21	3.01	2.80	2.61	2.43	
58.30	4.12	3.89	3.66	3.43	3.22	3.02	2.81	2.62	2.44	
58.40	4.13	3.90	3.67	3.45	3.23	3.03	2.82	2.63	2.45	
58.50	4.15	3.91	3.69	3.46	3.24	3.04	2.84	2.64	2.46	
58.60	4.16	3.92	3.70	3.47	3.25	3.05	2.85	2.65	2.47	
58.70	4.17	3.94	3.71	3.48	3.27	3.06	2.86	2.66	2.47	
58.80	4.18	3.95	3.72	3.49	3.28	3.07	2.87	2.67	2.48	
58.90	4.20	3.96	3.73	3.50	3.29	3.08	2.88	2.68	2.49	
59.00	4.22	3.97	3.75	3.52	3.30	3.09	2.89	2.69	2.50	
59.10	4.23	3.98	3.76	3.53	3.31	3.10	2.90	2.70	2.51	
59.20	4.24	4.00	3.77	3.54	3.32	3.11	2.91	2.71	2.52	
59.30	4.25	4.01	3.78	3.55	3.33	3.12	2.92	2.72	2.53	
59.40	4.26	4.02	3.79	3.56	3.34	3.13	2.93	2.73	2.54	
59.50	4.28	4.03	3.81	3.57	3.36	3.14	2.94	2.74	2.55	
59.60	4.29	4.04	3.81	3.58	3.37	3.15	2.95	2.75	2.56	
59.70	4.30	4.05	3.82	3.60	3.38	3.16	2.96	2.76	2.57	
59.80	4.31	4.07	3.84	3.61	3.39	3.17	2.97	2.77	2.58	
59.90	4.32	4.08	3.85	3.62	3.40	3.18	2.98	2.78	2.59	
60.00	4.34	4.09	3.86	3.63	3.41	3.20	2.99	2.79	2.60	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	M5	M6	M7	M8	M9	M10	M11	M12	No	
	S9	S10	S11	S12	S13	S14	S15	S16	Declaration	\$ C
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
55.10	1.98	1.82	1.66	1.52	1.38	1.25	1.13	1.01	12.66	
55.20	1.98	1.83	1.67	1.53	1.39	1.26	1.13	1.02	12.68	
55.30	1.99	1.83	1.68	1.53	1.39	1.26	1.14	1.02	12.70	
55.40	2.00	1.84	1.68	1.54	1.40	1.27	1.14	1.03	12.72	
55.50	2.01	1.85	1.69	1.55	1.41	1.28	1.15	1.04	12.74	
55.60	2.02	1.86	1.70	1.56	1.41	1.28	1.16	1.05	12.76	
55.70	2.02	1.87	1.71	1.56	1.42	1.29	1.16	1.05	12.78	
55.80	2.03	1.87	1.72	1.57	1.43	1.30	1.17	1.06	12.80	
55.90	2.04	1.88	1.72	1.58	1.43	1.30	1.17	1.06	12.82	
56.00	2.05	1.89	1.73	1.59	1.44	1.31	1.18	1.06	12.84	
56.10	2.06	1.90	1.74	1.59	1.45	1.32	1.19	1.07	12.86	
56.20	2.07	1.91	1.75	1.60	1.46	1.32	1.19	1.08	12.88	
56.30	2.08	1.91	1.76	1.61	1.46	1.33	1.20	1.08	12.90	
56.40	2.09	1.92	1.76	1.62	1.47	1.34	1.21	1.09	12.92	
56.50	2.10	1.93	1.77	1.62	1.48	1.34	1.21	1.09	12.94	
56.60	2.11	1.94	1.78	1.63	1.49	1.35	1.22	1.10	12.96	
56.70	2.11	1.95	1.79	1.64	1.49	1.36	1.23	1.11	12.98	
56.80	2.12	1.96	1.80	1.65	1.50	1.36	1.23	1.11	12.98	
56.90	2.13	1.96	1.81	1.65	1.51	1.37	1.24	1.12	13.14	
57.00	2.14	1.97	1.82	1.66	1.52	1.38	1.25	1.12	13.16	
57.10	2.15	1.98	1.82	1.67	1.52	1.38	1.25	1.13	13.18	
57.20	2.16	1.99	1.83	1.68	1.53	1.39	1.26	1.14	13.20	
57.30	2.17	2.00	1.84	1.68	1.54	1.40	1.27	1.14	13.22	
57.40	2.18	2.01	1.85	1.69	1.55	1.40	1.28	1.15	13.24	
57.50	2.19	2.01	1.86	1.70	1.55	1.41	1.29	1.15	13.26	
57.60	2.20	2.02	1.86	1.71	1.56	1.42	1.30	1.16	13.28	
57.70	2.20	2.03	1.87	1.71	1.57	1.43	1.30	1.17	13.30	
57.80	2.21	2.04	1.88	1.72	1.58	1.43	1.30	1.17	13.32	
57.90	2.22	2.05	1.89	1.73	1.58	1.44	1.31	1.18	13.34	
58.00	2.23	2.06	1.90	1.74	1.59	1.45	1.32	1.19	13.36	
58.10	2.24	2.07	1.91	1.75	1.60	1.46	1.32	1.19	13.38	
58.20	2.25	2.08	1.91	1.75	1.61	1.46	1.33	1.20	13.40	
58.30	2.26	2.08	1.92	1.76	1.61	1.47	1.34	1.21	13.42	
58.40	2.27	2.09	1.93	1.77	1.62	1.48	1.34	1.21	13.44	
58.50	2.28	2.10	1.94	1.78	1.63	1.49	1.35	1.22	13.46	
58.60	2.29	2.11	1.95	1.79	1.64	1.49	1.36	1.23	13.48	
58.70	2.29	2.12	1.95	1.80	1.64	1.50	1.36	1.23	13.50	
58.80	2.30	2.13	1.96	1.80	1.65	1.51	1.37	1.24	13.52	
58.90	2.31	2.14	1.97	1.81	1.66	1.52	1.38	1.25	13.54	
59.00	2.32	2.15	1.98	1.82	1.67	1.52	1.38	1.25	13.56	
59.10	2.33	2.16	1.99	1.83	1.67	1.53	1.39	1.26	13.58	
59.20	2.34	2.17	2.00	1.84	1.68	1.54	1.40	1.27	13.60	
59.30	2.35	2.17	2.00	1.85	1.69	1.54	1.41	1.27	13.62	
59.40	2.36	2.18	2.01	1.86	1.70	1.55	1.41	1.28	13.64	
59.50	2.37	2.19	2.01	1.87	1.70	1.56	1.42	1.29	13.66	
59.60	2.37	2.20	2.03	1.87	1.71	1.57	1.42	1.29	13.68	
59.70	2.38	2.21	2.04	1.88	1.72	1.58	1.43	1.30	13.70	
59.80	2.39	2.22	2.04	1.89	1.73	1.58	1.44	1.31	13.72	
59.90	2.40	2.23	2.06	1.89	1.74	1.59	1.45	1.31	13.74	
60.00	2.41	2.24	2.07	1.90	1.75	1.60	1.45	1.32	13.76	

*Include value of allowances - e.g. board and lodging

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED							
	S	S1	S2	S3	S4	S5	S6	S7
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
60.10	4.35	4.11	3.87	3.64	3.42	3.21	3.00	2.80
60.20	4.36	4.12	3.89	3.65	3.43	3.22	3.01	2.81
60.30	4.38	4.13	3.90	3.67	3.44	3.23	3.02	2.82
60.40	4.39	4.14	3.91	3.68	3.45	3.24	3.03	2.83
60.50	4.40	4.16	3.92	3.69	3.47	3.25	3.04	2.84
60.60	4.42	4.17	3.93	3.70	3.48	3.26	3.05	2.85
60.70	4.43	4.18	3.94	3.71	3.49	3.27	3.06	2.86
60.80	4.44	4.20	3.96	3.73	3.50	3.28	3.07	2.87
60.90	4.45	4.21	3.97	3.74	3.51	3.30	3.08	2.88
61.00	4.47	4.22	3.98	3.75	3.52	3.31	3.09	2.89
61.10	4.48	4.24	3.99	3.76	3.53	3.32	3.10	2.90
61.20	4.49	4.25	4.00	3.77	3.55	3.33	3.11	2.91
61.30	4.50	4.26	4.02	3.79	3.56	3.34	3.12	2.92
61.40	4.52	4.27	4.03	3.80	3.57	3.35	3.13	2.93
61.50	4.53	4.29	4.04	3.81	3.58	3.36	3.15	2.94
61.60	4.54	4.30	4.05	3.82	3.59	3.37	3.16	2.95
61.70	4.56	4.31	4.06	3.83	3.60	3.39	3.17	2.97
61.80	4.57	4.32	4.08	3.85	3.61	3.40	3.18	2.98
61.90	4.58	4.34	4.09	3.86	3.63	3.41	3.19	2.99
62.00	4.60	4.35	4.11	3.87	3.64	3.42	3.20	3.00
62.10	4.61	4.36	4.12	3.88	3.65	3.43	3.21	3.01
62.20	4.62	4.37	4.13	3.89	3.66	3.44	3.22	3.02
62.30	4.64	4.39	4.14	3.91	3.68	3.45	3.24	3.03
62.40	4.65	4.40	4.15	3.92	3.69	3.46	3.25	3.04
62.50	4.67	4.41	4.17	3.93	3.70	3.48	3.26	3.05
62.60	4.68	4.43	4.18	3.94	3.71	3.49	3.27	3.06
62.70	4.69	4.44	4.19	3.95	3.72	3.50	3.28	3.07
62.80	4.70	4.45	4.21	3.97	3.73	3.51	3.29	3.08
62.90	4.72	4.46	4.22	3.98	3.75	3.52	3.30	3.09
63.00	4.73	4.48	4.23	3.99	3.76	3.53	3.32	3.10
63.10	4.75	4.49	4.24	4.00	3.77	3.54	3.33	3.11
63.20	4.76	4.50	4.26	4.01	3.78	3.55	3.34	3.12
63.30	4.77	4.51	4.27	4.02	3.80	3.56	3.35	3.13
63.40	4.78	4.53	4.28	4.03	3.81	3.57	3.36	3.14
63.50	4.80	4.54	4.30	4.05	3.82	3.59	3.37	3.16
63.60	4.81	4.55	4.31	4.06	3.83	3.60	3.38	3.17
63.70	4.83	4.57	4.33	4.08	3.84	3.61	3.39	3.18
63.80	4.84	4.58	4.35	4.09	3.85	3.62	3.40	3.19
63.90	4.85	4.59	4.35	4.10	3.87	3.64	3.41	3.20
64.00	4.87	4.61	4.36	4.11	3.88	3.65	3.43	3.21
64.10	4.89	4.63	4.38	4.13	3.90	3.66	3.44	3.23
64.20	4.90	4.64	4.39	4.14	3.91	3.68	3.45	3.24
64.30	4.91	4.65	4.40	4.16	3.92	3.69	3.47	3.25
64.40	4.92	4.67	4.41	4.17	3.93	3.70	3.48	3.26
64.50	4.94	4.68	4.43	4.18	3.94	3.71	3.49	3.27
64.60	4.95	4.69	4.44	4.19	3.96	3.72	3.50	3.28
64.70	4.97	4.71	4.45	4.21	3.97	3.74	3.51	3.29
64.80	4.98	4.72	4.46	4.22	3.98	3.75	3.52	3.31
64.90	4.99	4.73	4.48	4.23	3.99	3.76	3.53	3.32
65.00	5.01	4.75	4.49	4.25	4.00	3.77	3.55	3.33

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED							
	M5	M6	M7	M8	M9	M10	M11	M12
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
60.10	2.42	2.25	2.07	1.91	1.75	1.61	1.46	1.33
60.20	2.43	2.26	2.08	1.92	1.76	1.61	1.47	1.33
60.30	2.44	2.26	2.09	1.93	1.77	1.62	1.48	1.34
60.40	2.45	2.27	2.10	1.94	1.78	1.63	1.48	1.35
60.50	2.46	2.28	2.11	1.95	1.79	1.64	1.49	1.35
60.60	2.47	2.29	2.12	1.95	1.79	1.64	1.50	1.36
60.70	2.48	2.30	2.13	1.96	1.80	1.65	1.51	1.37
60.80	2.49	2.31	2.14	1.97	1.81	1.66	1.51	1.37
60.90	2.50	2.32	2.15	1.98	1.82	1.66	1.52	1.38
61.00	2.51	2.33	2.16	1.99	1.83	1.67	1.53	1.39
61.10	2.52	2.34	2.16	1.99	1.84	1.68	1.54	1.39
61.20	2.53	2.35	2.17	2.00	1.84	1.69	1.54	1.40
61.30	2.54	2.35	2.18	2.01	1.85	1.69	1.55	1.41
61.40	2.55	2.36	2.19	2.02	1.86	1.70	1.56	1.41
61.50	2.56	2.37	2.20	2.03	1.87	1.71	1.57	1.42
61.60	2.57	2.38	2.21	2.04	1.87	1.72	1.57	1.43
61.70	2.58	2.39	2.22	2.04	1.88	1.73	1.58	1.44
61.80	2.59	2.40	2.23	2.05	1.89	1.74	1.59	1.44
61.90	2.60	2.41	2.24	2.06	1.90	1.74	1.60	1.45
62.00	2.61	2.42	2.25	2.07	1.91	1.75	1.60	1.46
62.10	2.62	2.43	2.25	2.08	1.92	1.76	1.61	1.47
62.20	2.63	2.44	2.26	2.09	1.93	1.77	1.62	1.47
62.30	2.64	2.45	2.27	2.10	1.93	1.78	1.63	1.48
62.40	2.65	2.46	2.28	2.11	1.94	1.78	1.63	1.49
62.50	2.66	2.47	2.29	2.12	1.95	1.79	1.64	1.50
62.60	2.67	2.48	2.30	2.13	1.96	1.80	1.65	1.50
62.70	2.68	2.49	2.31	2.13	1.96	1.81	1.66	1.51
62.80	2.69	2.50	2.32	2.14	1.97	1.82	1.66	1.52
62.90	2.70	2.51	2.33	2.15	1.98	1.82	1.67	1.53
63.00	2.71	2.52	2.34	2.16	1.99	1.83	1.68	1.53
63.10	2.72	2.53	2.34	2.17	2.00	1.84	1.69	1.54
63.20	2.73	2.54	2.35	2.18	2.01	1.85	1.69	1.55
63.30	2.74	2.55	2.36	2.19	2.02	1.86	1.70	1.56
63.40	2.75	2.56	2.37	2.20	2.03	1.87	1.71	1.57
63.50	2.76	2.57	2.38	2.21	2.03	1.88	1.72	1.57
63.60	2.77	2.58	2.39	2.22	2.04	1.88	1.72	1.58
63.70	2.78	2.59	2.40	2.22	2.05	1.89	1.73	1.59
63.80	2.79	2.60	2.41	2.23	2.06	1.90	1.74	1.59
63.90	2.80	2.61	2.42	2.24	2.07	1.91	1.75	1.60
64.00	2.81	2.62	2.43	2.25	2.08	1.92	1.76	1.61
64.10	2.82	2.63	2.44	2.26	2.09	1.92	1.77	1.62
64.20	2.83	2.64	2.45	2.27	2.10	1.93	1.77	1.62
64.30	2.84	2.65	2.46	2.28	2.11	1.94	1.78	1.63
64.40	2.85	2.66	2.47	2.29	2.11	1.95	1.79	1.64
64.50	2.86	2.67	2.48	2.30	2.12	1.96	1.80	1.65
64.60	2.87	2.68	2.49	2.31	2.13	1.97	1.81	1.65
64.70	2.88	2.68	2.50	2.31	2.14	1.97	1.82	1.66
64.80	2.89	2.69	2.51	2.32	2.15	1.98	1.82	1.67
64.90	2.90	2.70	2.52	2.33	2.16	1.99	1.83	1.68
65.00	2.91	2.71	2.53	2.34	2.17	2.00	1.84	1.68

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S	S1	S2	S3	M	M1	M2	M3	M4	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
65.10	5.02	4.76	4.50	4.26	4.02	3.78	3.56	3.34	3.13	
65.20	5.03	4.77	4.52	4.27	4.03	3.80	3.57	3.35	3.14	
65.30	5.05	4.79	4.53	4.28	4.04	3.81	3.58	3.36	3.15	
65.40	5.06	4.80	4.54	4.30	4.05	3.82	3.59	3.37	3.16	
65.50	5.08	4.82	4.56	4.31	4.06	3.83	3.60	3.39	3.17	
65.60	5.09	4.83	4.57	4.32	4.08	3.84	3.61	3.40	3.18	
65.70	5.10	4.84	4.58	4.33	4.09	3.86	3.63	3.41	3.19	
65.80	5.12	4.85	4.59	4.35	4.10	3.87	3.64	3.42	3.20	
65.90	5.13	4.87	4.61	4.36	4.11	3.88	3.65	3.43	3.21	
66.00	5.15	4.88	4.62	4.37	4.13	3.89	3.66	3.44	3.23	
66.10	5.16	4.90	4.64	4.39	4.14	3.90	3.67	3.45	3.24	
66.20	5.17	4.91	4.65	4.40	4.15	3.92	3.69	3.46	3.25	
66.30	5.19	4.92	4.66	4.41	4.17	3.93	3.70	3.47	3.26	
66.40	5.20	4.94	4.68	4.42	4.18	3.94	3.71	3.48	3.27	
66.50	5.22	4.95	4.69	4.44	4.19	3.95	3.72	3.50	3.28	
66.60	5.23	4.96	4.70	4.45	4.20	3.96	3.73	3.51	3.29	
66.70	5.25	4.98	4.72	4.46	4.22	3.98	3.75	3.52	3.30	
66.80	5.26	4.99	4.73	4.47	4.23	3.99	3.76	3.53	3.31	
66.90	5.27	5.00	4.74	4.49	4.24	4.00	3.77	3.54	3.32	
67.00	5.29	5.02	4.76	4.50	4.26	4.01	3.78	3.55	3.34	
67.10	5.30	5.03	4.77	4.52	4.27	4.02	3.79	3.56	3.35	
67.20	5.32	5.04	4.78	4.53	4.28	4.04	3.81	3.58	3.36	
67.30	5.33	5.06	4.80	4.54	4.29	4.05	3.82	3.59	3.37	
67.40	5.34	5.07	4.81	4.55	4.31	4.06	3.83	3.60	3.38	
67.50	5.36	5.09	4.83	4.57	4.32	4.07	3.84	3.61	3.39	
67.60	5.37	5.10	4.84	4.58	4.33	4.09	3.85	3.62	3.40	
67.70	5.39	5.11	4.85	4.59	4.34	4.10	3.87	3.63	3.42	
67.80	5.40	5.13	4.86	4.61	4.36	4.11	3.88	3.65	3.43	
67.90	5.42	5.14	4.88	4.62	4.37	4.12	3.89	3.66	3.44	
68.00	5.43	5.16	4.89	4.63	4.38	4.14	3.90	3.67	3.45	
68.10	5.45	5.17	4.91	4.65	4.40	4.15	3.91	3.68	3.46	
68.20	5.46	5.19	4.92	4.66	4.41	4.16	3.93	3.69	3.47	
68.30	5.47	5.20	4.93	4.67	4.42	4.18	3.94	3.71	3.48	
68.40	5.49	5.21	4.95	4.69	4.43	4.19	3.95	3.72	3.49	
68.50	5.50	5.23	4.96	4.70	4.45	4.20	3.96	3.73	3.51	
68.60	5.52	5.24	4.97	4.71	4.46	4.21	3.97	3.74	3.52	
68.70	5.53	5.26	4.99	4.73	4.47	4.23	3.99	3.75	3.53	
68.80	5.54	5.27	5.00	4.74	4.48	4.24	4.00	3.77	3.55	
68.90	5.56	5.28	5.01	4.75	4.50	4.25	4.01	3.78	3.55	
69.00	5.57	5.30	5.03	4.77	4.51	4.27	4.02	3.79	3.56	
69.10	5.59	5.31	5.04	4.78	4.52	4.28	4.03	3.80	3.57	
69.20	5.60	5.33	5.05	4.79	4.54	4.29	4.05	3.81	3.58	
69.30	5.62	5.34	5.07	4.81	4.55	4.30	4.06	3.83	3.60	
69.40	5.63	5.36	5.08	4.82	4.56	4.31	4.07	3.84	3.61	
69.50	5.65	5.37	5.10	4.84	4.58	4.33	4.08	3.85	3.62	
69.60	5.66	5.38	5.11	4.85	4.59	4.34	4.10	3.86	3.63	
69.70	5.68	5.40	5.13	4.86	4.60	4.35	4.11	3.87	3.64	
69.80	5.69	5.41	5.14	4.88	4.62	4.37	4.12	3.89	3.66	
69.90	5.70	5.42	5.15	4.89	4.63	4.38	4.13	3.90	3.67	
70.00	5.72	5.44	5.17	4.90	4.64	4.39	4.15	3.91	3.68	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED										No Declaration
	M5	M6	M7	M8	M9	M10	M11	M12			
	S9	S10	S11	S12	S13	S14	S15	S16			
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C		
65.10	2.92	2.72	2.54	2.35	2.18	2.01	1.85	1.69	14.90		
65.20	2.93	2.73	2.55	2.36	2.19	2.01	1.86	1.70	15.12		
65.30	2.94	2.74	2.56	2.37	2.20	2.02	1.87	1.71	15.14		
65.40	2.95	2.75	2.57	2.38	2.20	2.03	1.87	1.71	15.16		
65.50	2.97	2.76	2.58	2.39	2.21	2.04	1.88	1.72	15.18		
65.60	2.98	2.77	2.59	2.40	2.22	2.05	1.89	1.73	15.20		
65.70	2.99	2.78	2.59	2.41	2.23	2.06	1.90	1.74	15.22		
65.80	3.00	2.79	2.60	2.42	2.24	2.07	1.91	1.75	15.24		
65.90	3.01	2.80	2.61	2.43	2.25	2.08	1.91	1.75	15.26		
66.00	3.02	2.82	2.62	2.44	2.26	2.09	1.92	1.76	15.28		
66.10	3.03	2.83	2.63	2.45	2.27	2.09	1.93	1.77	15.30		
66.20	3.04	2.84	2.64	2.46	2.28	2.10	1.94	1.78	15.32		
66.30	3.05	2.85	2.65	2.47	2.29	2.11	1.95	1.79	15.34		
66.40	3.06	2.86	2.66	2.48	2.30	2.12	1.95	1.80	15.36		
66.50	3.07	2.87	2.67	2.49	2.30	2.13	1.96	1.81	15.38		
66.60	3.08	2.88	2.68	2.50	2.31	2.14	1.97	1.81	15.40		
66.70	3.09	2.89	2.69	2.50	2.32	2.15	1.98	1.82	15.42		
66.80	3.10	2.90	2.70	2.51	2.33	2.16	1.99	1.83	15.44		
66.90	3.11	2.91	2.71	2.52	2.34	2.17	2.00	1.84	15.46		
67.00	3.12	2.92	2.72	2.53	2.35	2.18	2.01	1.85	15.48		
67.10	3.13	2.93	2.73	2.54	2.36	2.18	2.01	1.85	15.50		
67.20	3.14	2.94	2.74	2.55	2.37	2.19	2.02	1.86	15.52		
67.30	3.15	2.95	2.75	2.56	2.38	2.20	2.03	1.87	15.54		
67.40	3.16	2.96	2.76	2.57	2.39	2.21	2.04	1.88	15.56		
67.50	3.18	2.97	2.77	2.58	2.40	2.22	2.05	1.89	15.58		
67.60	3.19	2.98	2.78	2.59	2.41	2.23	2.06	1.90	15.60		
67.70	3.20	2.99	2.79	2.60	2.41	2.24	2.07	1.90	15.62		
67.80	3.21	3.00	2.80	2.61	2.42	2.25	2.07	1.91	15.64		
67.90	3.22	3.01	2.81	2.62	2.43	2.26	2.08	1.92	15.66		
68.00	3.23	3.03	2.82	2.63	2.44	2.27	2.09	1.93	15.68		
68.10	3.24	3.04	2.83	2.64	2.45	2.27	2.10	1.94	15.70		
68.20	3.26	3.05	2.84	2.65	2.46	2.28	2.11	1.95	15.72		
68.30	3.27	3.06	2.85	2.66	2.47	2.29	2.12	1.95	15.74		
68.40	3.28	3.07	2.87	2.67	2.48	2.30	2.13	1.96	15.76		
68.50	3.29	3.08	2.88	2.68	2.49	2.31	2.14	1.97	15.78		
68.60	3.30	3.09	2.89	2.69	2.50	2.32	2.15	1.98	15.80		
68.70	3.31	3.10	2.90	2.70	2.51	2.33	2.16	1.99	15.82		
68.80	3.32	3.11	2.91	2.71	2.52	2.34	2.16	1.99	15.84		
68.90	3.33	3.12	2.92	2.72	2.53	2.35	2.17	2.00	15.86		
69.00	3.35	3.13	2.93	2.73	2.54	2.36	2.18	2.01	15.88		
69.10	3.36	3.14	2.94	2.74	2.55	2.36	2.19	2.02	15.90		
69.20	3.37	3.15	2.95	2.75	2.56	2.37	2.20	2.03	15.92		
69.30	3.38	3.16	2.96	2.76	2.57	2.38	2.21	2.04	15.94		
69.40	3.39	3.17	2.97	2.77	2.58	2.39	2.22	2.05	15.96		
69.50	3.40	3.19	2.98	2.78	2.59	2.40	2.23	2.06	15.98		
69.60	3.41	3.20	2.99	2.79	2.60	2.41	2.24	2.06	16.12		
69.70	3.42	3.21	3.00	2.80	2.61	2.42	2.25	2.07	16.14		
69.80	3.43	3.22	3.01	2.81	2.62	2.43	2.25	2.08	16.16		
69.90	3.45	3.23	3.02	2.82	2.63	2.44	2.26	2.09	16.18		
70.00	3.46	3.24	3.03	2.83	2.64	2.45	2.27	2.10	16.20		

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	M	M1	M2	M3	M4
	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
70.10	5.74	5.46	5.18	4.92	4.66	4.41	4.16	3.92	3.69
70.20	5.75	5.47	5.20	4.93	4.67	4.42	4.17	3.93	3.70
70.30	5.77	5.48	5.21	4.94	4.68	4.43	4.18	3.95	3.72
70.40	5.78	5.50	5.22	4.96	4.70	4.44	4.20	3.96	3.73
70.50	5.80	5.51	5.24	4.97	4.71	4.46	4.21	3.97	3.74
70.60	5.81	5.53	5.25	4.98	4.72	4.47	4.22	3.98	3.75
70.70	5.82	5.54	5.27	5.00	4.74	4.48	4.24	3.99	3.76
70.80	5.84	5.56	5.28	5.01	4.75	4.49	4.25	4.01	3.78
70.90	5.86	5.57	5.30	5.02	4.76	4.51	4.26	4.02	3.79
71.00	5.87	5.59	5.31	5.04	4.78	4.52	4.28	4.03	3.80
71.10	5.89	5.60	5.33	5.05	4.79	4.53	4.29	4.04	3.81
71.20	5.90	5.61	5.34	5.07	4.81	4.55	4.30	4.05	3.82
71.30	5.92	5.63	5.35	5.08	4.82	4.56	4.31	4.07	3.84
71.40	5.93	5.64	5.37	5.09	4.83	4.57	4.32	4.08	3.85
71.50	5.95	5.66	5.38	5.11	4.85	4.59	4.34	4.09	3.86
71.60	5.96	5.67	5.40	5.12	4.86	4.60	4.35	4.11	3.87
71.70	5.98	5.69	5.41	5.14	4.87	4.61	4.36	4.12	3.88
71.80	5.99	5.70	5.42	5.15	4.88	4.62	4.37	4.13	3.89
71.90	6.01	5.72	5.44	5.16	4.90	4.64	4.39	4.14	3.91
72.00	6.02	5.73	5.45	5.18	4.91	4.65	4.40	4.16	3.92
72.10	6.04	5.74	5.47	5.19	4.93	4.67	4.42	4.17	3.93
72.20	6.05	5.76	5.48	5.21	4.94	4.68	4.43	4.18	3.94
72.30	6.07	5.78	5.50	5.22	4.95	4.69	4.44	4.19	3.96
72.40	6.08	5.79	5.52	5.24	4.96	4.71	4.45	4.21	3.97
72.50	6.10	5.81	5.53	5.26	4.98	4.72	4.47	4.22	3.98
72.60	6.11	5.82	5.54	5.27	4.99	4.74	4.48	4.23	3.99
72.70	6.13	5.84	5.55	5.28	5.01	4.75	4.49	4.25	4.00
72.80	6.14	5.86	5.57	5.29	5.02	4.76	4.50	4.26	4.02
72.90	6.16	5.87	5.58	5.30	5.03	4.77	4.51	4.27	4.03
73.00	6.17	5.88	5.60	5.32	5.05	4.79	4.52	4.29	4.04
73.10	6.19	5.90	5.61	5.34	5.06	4.80	4.54	4.30	4.05
73.20	6.20	5.91	5.62	5.35	5.07	4.81	4.55	4.31	4.06
73.30	6.22	5.93	5.64	5.36	5.09	4.83	4.57	4.32	4.08
73.40	6.23	5.94	5.65	5.38	5.10	4.84	4.58	4.33	4.08
73.50	6.25	5.96	5.67	5.39	5.12	4.86	4.60	4.35	4.10
73.60	6.27	5.97	5.68	5.41	5.13	4.87	4.61	4.36	4.12
73.70	6.28	5.99	5.70	5.42	5.15	4.88	4.62	4.37	4.13
73.80	6.30	6.00	5.71	5.43	5.16	4.90	4.64	4.39	4.14
73.90	6.31	6.02	5.72	5.45	5.17	4.91	4.65	4.40	4.15
74.00	6.33	6.03	5.74	5.46	5.19	4.92	4.66	4.41	4.17
74.10	6.35	6.05	5.76	5.48	5.20	4.94	4.68	4.43	4.18
74.20	6.36	6.06	5.77	5.49	5.22	4.95	4.69	4.44	4.19
74.30	6.38	6.08	5.79	5.51	5.23	4.96	4.70	4.45	4.20
74.40	6.39	6.09	5.80	5.52	5.24	4.98	4.72	4.46	4.22
74.50	6.41	6.11	5.82	5.54	5.26	4.99	4.73	4.48	4.23
74.60	6.42	6.12	5.83	5.55	5.27	5.00	4.74	4.49	4.24
74.70	6.44	6.14	5.85	5.57	5.29	5.01	4.76	4.50	4.26
74.80	6.45	6.15	5.86	5.58	5.30	5.03	4.77	4.51	4.27
74.90	6.47	6.17	5.88	5.59	5.32	5.04	4.78	4.53	4.28
75.00	6.49	6.18	5.90	5.61	5.33	5.06	4.80	4.54	4.30

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	M5	M6	M7	M8	M9	M10	M11	M12	No	
	S9	S10	S11	S12	S13	S14	S15	S16	Declaration	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
70.10	3.47	3.25	3.04	2.84	2.65	2.46	2.28	2.11	16.22	
70.20	3.48	3.26	3.05	2.85	2.66	2.47	2.29	2.12	16.24	
70.30	3.49	3.27	3.07	2.86	2.67	2.48	2.30	2.13	16.26	
70.40	3.50	3.29	3.08	2.87	2.68	2.49	2.31	2.14	16.28	
70.50	3.51	3.30	3.09	2.89	2.69	2.50	2.32	2.15	16.30	
70.60	3.53	3.31	3.10	2.90	2.70	2.51	2.33	2.15	16.32	
70.70	3.54	3.32	3.11	2.91	2.71	2.52	2.34	2.16	16.34	
70.80	3.55	3.33	3.12	2.92	2.72	2.53	2.34	2.17	16.36	
70.90	3.56	3.34	3.13	2.93	2.73	2.54	2.35	2.18	16.38	
71.00	3.57	3.35	3.14	2.94	2.74	2.55	2.36	2.19	16.40	
71.10	3.58	3.37	3.15	2.95	2.75	2.56	2.37	2.20	16.42	
71.20	3.59	3.38	3.16	2.96	2.76	2.57	2.38	2.21	16.44	
71.30	3.60	3.39	3.17	2.97	2.77	2.58	2.39	2.22	16.46	
71.40	3.62	3.40	3.18	2.98	2.78	2.59	2.40	2.23	16.48	
71.50	3.63	3.41	3.19	2.99	2.79	2.60	2.41	2.24	16.50	
71.60	3.64	3.42	3.20	3.00	2.80	2.61	2.42	2.24	16.52	
71.70	3.65	3.43	3.22	3.01	2.81	2.62	2.43	2.25	16.54	
71.80	3.66	3.44	3.23	3.02	2.82	2.63	2.44	2.26	16.56	
71.90	3.68	3.45	3.24	3.03	2.83	2.64	2.45	2.27	16.58	
72.00	3.69	3.47	3.25	3.04	2.84	2.65	2.46	2.28	16.60	
72.10	3.70	3.48	3.26	3.05	2.85	2.66	2.47	2.29	16.62	
72.20	3.71	3.49	3.27	3.06	2.86	2.67	2.48	2.30	16.64	
72.30	3.72	3.50	3.28	3.07	2.87	2.68	2.49	2.31	16.66	
72.40	3.74	3.51	3.29	3.08	2.88	2.69	2.50	2.32	16.68	
72.50	3.75	3.52	3.31	3.10	2.89	2.70	2.51	2.33	16.70	
72.60	3.76	3.53	3.32	3.11	2.90	2.71	2.52	2.33	16.72	
72.70	3.77	3.55	3.33	3.12	2.91	2.71	2.53	2.34	16.74	
72.80	3.78	3.56	3.34	3.13	2.92	2.72	2.54	2.35	16.76	
72.90	3.80	3.57	3.35	3.14	2.94	2.73	2.55	2.36	16.78	
73.00	3.81	3.58	3.36	3.15	2.95	2.74	2.57	2.37	16.80	
73.10	3.82	3.59	3.37	3.16	2.96	2.75	2.57	2.38	16.82	
73.20	3.83	3.60	3.39	3.17	2.97	2.76	2.58	2.39	16.84	
73.30	3.84	3.61	3.40	3.18	2.98	2.77	2.59	2.40	16.86	
73.40	3.86	3.63	3.41	3.19	2.99	2.78	2.60	2.41	16.88	
73.50	3.87	3.64	3.42	3.20	3.00	2.80	2.61	2.42	16.90	
73.60	3.88	3.65	3.43	3.21	3.01	2.81	2.62	2.43	16.92	
73.70	3.89	3.66	3.44	3.23	3.02	2.82	2.62	2.44	16.94	
73.80	3.90	3.67	3.45	3.24	3.03	2.83	2.63	2.45	16.96	
73.90	3.92	3.69	3.46	3.25	3.04	2.84	2.64	2.46	16.98	
74.00	3.93	3.70	3.48	3.26	3.05	2.85	2.65	2.47	17.00	
74.10	3.94	3.71	3.49	3.27	3.06	2.86	2.66	2.48	17.02	
74.20	3.95	3.72	3.50	3.28	3.07	2.87	2.67	2.49	17.04	
74.30	3.96	3.73	3.51	3.29	3.08	2.88	2.68	2.50	17.06	
74.40	3.98	3.75	3.52	3.30	3.09	2.89	2.69	2.51	17.08	
74.50	3.99	3.76	3.53	3.32	3.10	2.90	2.70	2.52	17.10	
74.60	4.00	3.77	3.54	3.33	3.11	2.91	2.71	2.53	17.12	
74.70	4.01	3.78	3.56	3.34	3.12	2.92	2.72	2.54	17.14	
74.80	4.02	3.79	3.57	3.35	3.13	2.93	2.73	2.55	17.16	
74.90	4.04	3.81	3.58	3.36	3.14	2.94	2.74	2.56	17.18	
75.00	4.05	3.82	3.59	3.37	3.16	2.95	2.75	2.56	17.20	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	S4	S5	S6	S7	S8
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
75.10	6.50	6.20	5.91	5.62	5.35	5.07	4.81	4.55	4.31
75.20	6.52	6.21	5.92	5.64	5.36	5.09	4.82	4.57	4.32
75.30	6.53	6.23	5.94	5.65	5.37	5.10	4.84	4.58	4.33
75.40	6.55	6.24	5.95	5.66	5.39	5.11	4.85	4.59	4.34
75.50	6.57	6.26	5.97	5.68	5.40	5.13	4.87	4.61	4.36
75.60	6.58	6.28	5.98	5.70	5.42	5.14	4.88	4.62	4.37
75.70	6.60	6.29	6.00	5.71	5.43	5.16	4.89	4.63	4.38
75.80	6.61	6.31	6.01	5.72	5.44	5.17	4.91	4.65	4.40
75.90	6.63	6.32	6.03	5.74	5.46	5.19	4.92	4.66	4.41
76.00	6.65	6.34	6.04	5.76	5.47	5.20	4.93	4.68	4.42
76.10	6.67	6.36	6.06	5.77	5.49	5.21	4.95	4.69	4.43
76.20	6.68	6.37	6.07	5.79	5.50	5.23	4.96	4.70	4.45
76.30	6.69	6.38	6.09	5.80	5.52	5.24	4.97	4.71	4.46
76.40	6.71	6.40	6.10	5.81	5.53	5.26	4.99	4.73	4.47
76.50	6.72	6.42	6.12	5.83	5.55	5.27	5.00	4.74	4.49
76.60	6.74	6.43	6.13	5.85	5.56	5.29	5.01	4.76	4.50
76.70	6.75	6.45	6.15	5.86	5.57	5.30	5.03	4.77	4.51
76.80	6.77	6.47	6.16	5.87	5.59	5.31	5.04	4.78	4.52
76.90	6.78	6.48	6.18	5.89	5.60	5.33	5.05	4.79	4.54
77.00	6.80	6.50	6.20	5.91	5.61	5.34	5.07	4.81	4.55
77.10	6.82	6.51	6.21	5.92	5.63	5.36	5.08	4.82	4.56
77.20	6.83	6.53	6.23	5.94	5.65	5.37	5.10	4.84	4.58
77.30	6.85	6.54	6.24	5.95	5.66	5.38	5.11	4.85	4.59
77.40	6.87	6.56	6.26	5.96	5.68	5.40	5.12	4.86	4.60
77.50	6.89	6.58	6.27	5.98	5.69	5.41	5.14	4.88	4.62
78.00	6.97	6.66	6.35	6.06	5.77	5.49	5.21	4.95	4.69
78.50	7.05	6.74	6.43	6.13	5.84	5.55	5.28	5.01	4.78
79.00	7.13	6.82	6.51	6.21	5.92	5.63	5.36	5.08	4.84
79.50	7.22	6.90	6.59	6.29	5.99	5.71	5.43	5.15	4.89
80.00	7.30	6.98	6.67	6.37	6.07	5.78	5.50	5.23	4.96
80.50	7.38	7.06	6.75	6.45	6.14	5.85	5.57	5.29	5.02
81.00	7.46	7.15	6.83	6.52	6.22	5.93	5.64	5.36	5.09
81.50	7.55	7.23	6.91	6.60	6.30	6.00	5.72	5.44	5.16
82.00	7.64	7.31	6.99	6.68	6.38	6.08	5.79	5.50	5.24
82.50	7.70	7.40	7.08	6.76	6.46	6.15	5.87	5.58	5.31
83.00	7.81	7.48	7.16	6.84	6.54	6.23	5.94	5.65	5.38
83.50	7.90	7.56	7.24	6.92	6.61	6.31	6.02	5.73	5.45
84.00	7.98	7.65	7.32	7.01	6.69	6.39	6.09	5.80	5.52
84.50	8.07	7.74	7.41	7.09	6.77	6.47	6.17	5.88	5.59
85.00	8.16	7.82	7.49	7.17	6.85	6.55	6.24	5.95	5.67
85.50	8.25	7.91	7.58	7.25	6.94	6.63	6.32	6.03	5.74
86.00	8.34	8.00	7.66	7.34	7.02	6.70	6.40	6.10	5.82
86.50	8.43	8.08	7.75	7.42	7.10	6.78	6.48	6.18	5.89
87.00	8.52	8.17	7.84	7.50	7.18	6.87	6.56	6.26	5.97
87.50	8.61	8.26	7.92	7.59	7.27	6.95	6.64	6.34	6.04
88.00	8.70	8.35	8.01	7.68	7.35	7.03	6.72	6.41	6.12
88.50	8.79	8.44	8.10	7.76	7.43	7.11	6.80	6.49	6.19
89.00	8.88	8.53	8.19	7.85	7.52	7.20	6.88	6.57	6.26
89.50	8.98	8.62	8.28	7.94	7.60	7.28	6.96	6.65	6.35
90.00	9.07	8.71	8.37	8.02	7.69	7.36	7.04	6.74	6.43

* Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	M5	M6	M7	M8	M9	M10	M11	M12	No Declaration	
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	
75.10	4.06	3.83	3.60	3.38	3.17	2.96	2.76	2.57	17.34	
75.20	4.07	3.84	3.61	3.39	3.18	2.97	2.77	2.58	17.36	
75.30	4.09	3.85	3.62	3.40	3.19	2.98	2.78	2.59	17.38	
75.40	4.10	3.87	3.63	3.42	3.20	2.99	2.79	2.60	17.40	
75.50	4.11	3.88	3.65	3.43	3.21	3.00	2.80	2.61	17.42	
75.60	4.13	3.89	3.66	3.44	3.22	3.02	2.81	2.62	17.44	
75.70	4.14	3.90	3.67	3.45	3.23	3.03	2.82	2.63	17.46	
75.80	4.15	3.91	3.68	3.46	3.25	3.04	2.83	2.64	17.48	
75.90	4.16	3.93	3.69	3.47	3.26	3.05	2.84	2.65	17.50	
76.00	4.18	3.94	3.71	3.48	3.27	3.06	2.86	2.66	17.52	
76.10	4.19	3.95	3.72	3.50	3.28	3.07	2.87	2.67	17.54	
76.20	4.20	3.96	3.73	3.51	3.29	3.08	2.88	2.68	17.56	
76.30	4.21	3.97	3.74	3.52	3.30	3.09	2.89	2.69	17.58	
76.40	4.23	3.99	3.75	3.53	3.31	3.10	2.90	2.70	17.60	
76.50	4.24	4.00	3.77	3.54	3.32	3.11	2.91	2.71	17.62	
76.60	4.25	4.01	3.78	3.55	3.34	3.12	2.92	2.72	17.64	
76.70	4.27	4.02	3.79	3.56	3.35	3.13	2.93	2.73	17.66	
76.80	4.28	4.03	3.80	3.57	3.36	3.14	2.94	2.74	17.68	
76.90	4.29	4.05	3.81	3.58	3.37	3.15	2.95	2.75	17.70	
77.00	4.31	4.06	3.83	3.60	3.38	3.16	2.96	2.76	17.72	
77.10	4.32	4.07	3.84	3.61	3.39	3.18	2.97	2.77	17.74	
77.20	4.33	4.08	3.85	3.62	3.40	3.19	2.98	2.78	17.76	
77.30	4.34	4.10	3.86	3.63	3.41	3.20	2.99	2.79	17.78	
77.40	4.35	4.11	3.87	3.64	3.42	3.21	3.00	2.80	17.80	
77.50	4.37	4.12	3.89	3.66	3.44	3.22	3.01	2.81	17.82	
78.00	4.43	4.19	3.95	3.72	3.49	3.28	3.07	2.87	18.00	
78.50	4.50	4.25	4.00	3.78	3.55	3.33	3.12	2.92	18.20	
79.00	4.56	4.31	4.07	3.84	3.61	3.39	3.17	2.97	18.40	
79.50	4.63	4.38	4.13	3.90	3.67	3.45	3.23	3.02	18.60	
80.00	4.70	4.44	4.20	3.96	3.73	3.50	3.29	3.08	18.80	
80.50	4.75	4.51	4.26	4.02	3.79	3.56	3.34	3.13	19.00	
81.00	4.83	4.58	4.33	4.08	3.85	3.62	3.40	3.18	19.10	
81.50	4.90	4.64	4.39	4.14	3.91	3.68	3.45	3.24	19.20	
82.00	4.97	4.71	4.45	4.21	3.97	3.74	3.51	3.29	19.30	
82.50	5.03	4.78	4.52	4.27	4.03	3.80	3.57	3.35	19.40	
83.00	5.10	4.84	4.58	4.33	4.09	3.86	3.63	3.41	19.50	
83.50	5.17	4.91	4.65	4.40	4.17	3.92	3.69	3.46	19.60	
84.00	5.25	4.98	4.72	4.46	4.22	3.98	3.75	3.52	19.70	
84.50	5.32	5.04	4.78	4.54	4.28	4.03	3.81	3.58	19.80	
85.00	5.39	5.11	4.85	4.59	4.34	4.10	3.87	3.63	19.90	
85.50	5.46	5.19	4.92	4.66	4.41	4.16	3.93	3.69	20.00	
86.00	5.53	5.26	4.99	4.73	4.47	4.23	3.99	3.75	20.10	
86.50	5.60	5.33	5.05	4.80	4.54	4.29	4.05	3.81	20.20	
87.00	5.68	5.40	5.13	4.86	4.60	4.35	4.11	3.87	20.30	
87.50	5.75	5.47	5.20	4.93	4.67	4.42	4.17	3.93	20.40	
88.00	5.83	5.54	5.27	5.00	4.74	4.48	4.24	3.99	20.50	
88.50	5.90	5.61	5.34	5.07	4.81	4.55	4.30	4.05	20.60	
89.00	5.98	5.69	5.41	5.14	4.87	4.61	4.36	4.12	20.70	
89.50	6.05	5.76	5.48	5.21	4.94	4.68	4.43	4.18	20.80	
90.00	6.13	5.84	5.55	5.28	5.01	4.75	4.49	4.25	20.90	

* Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED									
	S		M		M1		M2		M3	
	S	S1	S2	S3	S4	S5	S6	S7	S8	S9
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
90.50	9.16	8.80	8.46	8.11	7.78	7.44	7.13	6.81	6.51	
91.00	9.26	8.90	8.55	8.20	7.86	7.53	7.21	6.89	6.58	
91.50	9.35	8.99	8.65	8.29	7.95	7.62	7.29	6.97	6.66	
92.00	9.44	9.08	8.73	8.39	8.04	7.70	7.37	7.05	6.74	
92.50	9.54	9.18	8.82	8.47	8.12	7.79	7.48	7.14	6.82	
93.00	9.64	9.27	8.91	8.57	8.21	7.88	7.54	7.22	6.90	
93.50	9.73	9.36	9.00	8.65	8.30	7.96	7.63	7.30	6.99	
94.00	9.83	9.46	9.10	8.74	8.38	8.05	7.72	7.39	7.07	
94.50	9.93	9.55	9.19	8.83	8.48	8.14	7.80	7.47	7.15	
95.00	10.03	9.65	9.29	8.94	8.57	8.23	7.88	7.56	7.23	
95.50	10.12	9.74	9.38	9.02	8.66	8.32	7.98	7.64	7.31	
96.00	10.22	9.85	9.47	9.12	8.75	8.41	8.06	7.73	7.40	
96.50	10.33	9.94	9.57	9.21	8.85	8.50	8.15	7.82	7.48	
97.00	10.42	10.04	9.67	9.30	8.94	8.59	8.24	7.90	7.57	
97.50	10.52	10.14	9.77	9.39	9.03	8.68	8.33	7.99	7.66	
98.00	10.63	10.24	9.86	9.49	9.13	8.77	8.42	8.08	7.74	
98.50	10.73	10.34	9.96	9.58	9.22	8.86	8.51	8.16	7.83	
99.00	10.83	10.44	10.06	9.68	9.31	8.95	8.60	8.25	7.91	
99.50	10.93	10.54	10.15	9.78	9.41	9.05	8.69	8.34	8.00	
100.00	11.03	10.64	10.25	9.88	9.50	9.14	8.78	8.43	8.09	
100.50	11.14	10.74	10.35	9.97	9.60	9.24	8.87	8.52	8.18	
101.00	11.24	10.84	10.45	10.07	9.70	9.33	8.97	8.61	8.27	
101.50	11.35	10.94	10.56	10.17	9.79	9.42	9.06	8.70	8.36	
102.00	11.45	11.05	10.66	10.27	9.89	9.52	9.16	8.80	8.45	
102.50	11.56	11.15	10.76	10.37	9.99	9.61	9.25	8.89	8.54	
103.00	11.66	11.26	10.86	10.47	10.09	9.71	9.34	8.98	8.63	
103.50	11.77	11.36	10.96	10.57	10.18	9.80	9.42	9.08	8.72	
104.00	11.87	11.47	11.06	10.67	10.28	9.90	9.53	9.17	8.81	
104.50	11.98	11.57	11.16	10.77	10.38	10.00	9.63	9.26	8.90	
105.00	12.09	11.68	11.27	10.87	10.49	10.10	9.73	9.36	9.00	
105.50	12.20	11.78	11.38	10.98	10.59	10.20	9.83	9.45	9.09	
106.00	12.31	11.89	11.48	11.08	10.69	10.30	9.92	9.55	9.18	
106.50	12.42	12.00	11.59	11.18	10.79	10.40	10.02	9.64	9.27	
107.00	12.52	12.10	11.69	11.29	10.89	10.50	10.12	9.74	9.37	
107.50	12.63	12.21	11.80	11.39	10.99	10.60	10.21	9.84	9.47	
108.00	12.74	12.32	11.90	11.50	11.10	10.70	10.31	9.94	9.56	
108.50	12.86	12.43	12.01	11.60	11.20	10.80	10.41	10.03	9.66	
109.00	12.97	12.54	12.12	11.71	11.31	10.90	10.52	10.13	9.76	
109.50	13.08	12.65	12.23	11.81	11.41	11.00	10.62	10.23	9.85	
110.00	13.19	12.76	12.34	11.92	11.52	11.11	10.72	10.33	9.95	
110.50	13.31	12.87	12.45	12.03	11.62	11.22	10.82	10.43	10.05	
111.00	13.42	12.97	12.56	12.14	11.73	11.32	10.92	10.53	10.15	
111.50	13.53	13.10	12.67	12.25	11.83	11.43	11.02	10.63	10.24	
112.00	13.65	13.21	12.78	12.36	11.94	11.53	11.13	10.73	10.35	
112.50	13.76	13.32	12.89	12.47	12.05	11.64	11.23	10.84	10.45	
113.00	13.88	13.44	13.00	12.57	12.16	11.74	11.34	10.94	10.55	
113.50	13.99	13.55	13.12	12.68	12.27	11.85	11.44	11.04	10.65	
114.00	14.11	13.67	13.23	12.80	12.37	11.96	11.55	11.14	10.75	
114.50	14.23	13.78	13.34	12.91	12.48	12.06	11.65	11.25	10.85	
115.00	14.35	13.90	13.45	13.02	12.59	12.17	11.76	11.35	10.95	

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED										No Declaration
	M5	M6	M7	M8	M9	M10	M11	M12			
	S9	S10	S11	S12	S13	S14	S15	S16			
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C		
90.50	6.20	5.91	5.63	5.35	5.08	4.82	4.56	4.31	21.00		
91.00	6.28	5.99	5.70	5.42	5.15	4.88	4.62	4.37	21.10		
91.50	6.36	6.06	5.78	5.49	5.22	4.95	4.69	4.44	21.20		
92.00	6.44	6.14	5.85	5.56	5.29	5.02	4.76	4.50	21.30		
92.50	6.52	6.21	5.93	5.64	5.36	5.09	4.83	4.57	21.40		
93.00	6.60	6.29	6.00	5.71	5.43	5.16	4.89	4.63	21.50		
93.50	6.68	6.37	6.08	5.79	5.50	5.23	4.96	4.70	21.60		
94.00	6.75	6.45	6.15	5.86	5.57	5.30	5.03	4.76	21.70		
94.50	6.83	6.53	6.23	5.93	5.65	5.37	5.10	4.83	21.80		
95.00	6.92	6.61	6.31	6.01	5.72	5.44	5.17	4.90	21.90		
95.50	7.00	6.69	6.38	6.09	5.80	5.51	5.24	4.97	22.00		
96.00	7.08	6.77	6.46	6.16	5.87	5.59	5.31	5.04	22.10		
96.50	7.16	6.85	6.54	6.24	5.95	5.66	5.38	5.11	22.20		
97.00	7.25	6.93	6.62	6.32	6.02	5.73	5.45	5.18	22.30		
97.50	7.33	7.01	6.70	6.40	6.10	5.80	5.53	5.25	22.40		
98.00	7.41	7.10	6.78	6.48	6.17	5.88	5.60	5.32	22.50		
98.50	7.50	7.18	6.86	6.55	6.25	5.96	5.67	5.39	22.60		
99.00	7.58	7.26	6.94	6.63	6.33	6.03	5.75	5.47	22.70		
99.50	7.67	7.34	7.03	6.71	6.41	6.11	5.82	5.54	22.80		
100.00	7.76	7.43	7.11	6.79	6.49	6.18	5.90	5.61	22.90		
100.50	7.84	7.51	7.20	6.86	6.57	6.25	5.97	5.68	23.00		
101.00	7.93	7.60	7.28	6.96	6.65	6.34	6.04	5.76	23.10		
101.50	8.02	7.68	7.35	7.04	6.72	6.42	6.12	5.83	23.20		
102.00	8.10	7.77	7.44	7.12	6.80	6.50	6.20	5.90	23.30		
102.50	8.19	7.86	7.52	7.20	6.89	6.58	6.28	5.98	23.40		
103.00	8.28	7.94	7.61	7.28	6.97	6.66	6.35	6.06	23.50		
103.50	8.37	8.03	7.70	7.36	7.05	6.74	6.43	6.13	23.60		
104.00	8.46	8.12	7.78	7.45	7.13	6.82	6.51	6.20	23.70		
104.50	8.55	8.21	7.87	7.54	7.22	6.90	6.60	6.28	23.80		
105.00	8.64	8.30	7.96	7.62	7.30	6.98	6.67	6.37	23.90		
105.50	8.73	8.39	8.04	7.71	7.38	7.06	6.75	6.44	24.00		
106.00	8.82	8.48	8.13	7.80	7.46	7.14	6.83	6.52	24.10		
106.50	8.92	8.57	8.22	7.88	7.55	7.23	6.91	6.60	24.20		
107.00	9.01	8.66	8.31	7.97	7.63	7.31	6.99	6.68	24.30		
107.50	9.11	8.75	8.40	8.06	7.72	7.39	7.08	6.76	24.40		
108.00	9.20	8.84	8.49	8.14	7.81	7.48	7.16	6.84	24.50		
108.50	9.30	8.93	8.58	8.23	7.90	7.56	7.24	6.92	24.60		
109.00	9.39	9.03	8.67	8.32	7.98	7.65	7.32	7.00	24.70		
109.50	9.48	9.12	8.76	8.41	8.07	7.74	7.40	7.08	24.80		
110.00	9.58	9.21	8.85	8.50	8.16	7.82	7.49	7.17	24.90		
110.50	9.67	9.31	8.95	8.59	8.25	7.91	7.58	7.25	25.00		
111.00	9.77	9.40	9.04	8.68	8.34	8.00	7.66	7.34	25.10		
111.50	9.87	9.49	9.13	8.77	8.43	8.08	7.75	7.42	25.20		
112.00	9.97	9.59	9.23	8.87	8.52	8.17	7.84	7.50	25.30		
112.50	10.06	9.69	9.32	8.96	8.61	8.26	7.92	7.59	25.40		
113.00	10.16	9.79	9.42	9.05	8.70	8.35	8.01	7.68	25.50		
113.50	10.26	9.88	9.51	9.15	8.79	8.44	8.10	7.76	25.60		
114.00	10.36	9.98	9.61	9.24	8.88	8.53	8.19	7.85	25.70		
114.50	10.46	10.08	9.70	9.34	8.98	8.62	8.28	7.94	25.80		
115.00	10.56	10.18	9.80	9.43	9.07	8.71	8.37	8.02	25.90		

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	S	S1	S2	S3	S4	S5	S6	S7	S8
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
115.00	14.35	13.90	13.45	13.02	12.59	12.17	11.76	11.35	10.95
115.50	14.46	14.01	13.57	13.13	12.70	12.28	11.86	11.46	11.06
116.00	14.58	14.13	13.68	13.25	12.81	12.39	11.97	11.56	11.16
116.50	14.70	14.25	13.80	13.36	12.93	12.50	12.08	11.67	11.27
117.00	14.82	14.36	13.91	13.47	13.04	12.61	12.19	11.77	11.37
117.50	14.94	14.48	14.03	13.59	13.15	12.72	12.30	11.88	11.48
118.00	15.06	14.60	14.15	13.70	13.26	12.83	12.41	11.99	11.58
118.50	15.18	14.72	14.26	13.82	13.38	12.94	12.52	12.10	11.69
119.00	15.30	14.84	14.38	13.93	13.49	13.06	12.63	12.21	11.79
119.50	15.42	14.96	14.50	14.05	13.60	13.17	12.74	12.32	11.90
120.00	15.55	15.08	14.62	14.17	13.72	13.28	12.85	12.42	12.01
120.50	15.67	15.20	14.74	14.28	13.84	13.39	12.96	12.53	12.11
121.00	15.80	15.32	14.86	14.40	13.95	13.51	13.07	12.64	12.22
121.50	15.92	15.44	14.98	14.52	14.07	13.62	13.19	12.75	12.33
122.00	16.04	15.57	15.10	14.64	14.18	13.74	13.30	12.87	12.44
122.50	16.17	15.69	15.22	14.76	14.30	13.85	13.41	12.98	12.55
123.00	16.29	15.81	15.34	14.88	14.42	13.97	13.52	13.09	12.66
123.50	16.42	15.94	15.46	15.00	14.53	14.09	13.64	13.20	12.77
124.00	16.55	16.06	15.59	15.12	14.66	14.22	13.76	13.32	12.88
124.50	16.67	16.19	15.71	15.24	14.78	14.32	13.87	13.43	13.00
125.00	16.80	16.31	15.83	15.36	14.90	14.43	13.99	13.54	13.11
125.50	16.92	16.44	15.96	15.48	15.02	14.55	14.10	13.66	13.22
126.00	17.05	16.56	16.08	15.60	15.14	14.67	14.22	13.77	13.33
126.50	17.18	16.69	16.20	15.73	15.26	14.79	14.34	13.89	13.44
127.00	17.32	16.82	16.33	15.85	15.38	14.92	14.45	14.00	13.56
127.50	17.44	16.95	16.46	15.98	15.50	15.03	14.57	14.12	13.67
128.00	17.57	17.07	16.58	16.10	15.62	15.15	14.69	14.24	13.79
128.50	17.70	17.20	16.71	16.22	15.75	15.27	14.81	14.35	13.91
129.00	17.84	17.33	16.84	16.35	15.87	15.40	14.93	14.47	14.02
129.50	17.97	17.46	16.97	16.48	16.00	15.52	15.05	14.59	14.14
130.00	18.10	17.59	17.09	16.60	16.12	15.64	15.17	14.71	14.26
130.50	18.23	17.72	17.22	16.73	16.24	15.77	15.29	14.83	14.37
131.00	18.36	17.86	17.35	16.86	16.37	15.89	15.41	14.95	14.49
131.50	18.50	17.99	17.48	16.99	16.50	16.01	15.54	15.07	14.61
132.00	18.63	18.12	17.61	17.11	16.62	16.14	15.66	15.19	14.73
132.50	18.77	18.25	17.74	17.24	16.75	16.26	15.79	15.31	14.85
133.00	18.90	18.38	17.88	17.37	16.88	16.39	15.91	15.43	14.97
133.50	19.04	18.52	18.01	17.50	17.01	16.51	16.03	15.56	15.09
134.00	19.17	18.65	18.14	17.63	17.13	16.64	16.16	15.68	15.21
134.50	19.31	18.79	18.27	17.76	17.26	16.77	16.28	15.80	15.33
135.00	19.45	18.92	18.40	17.90	17.39	16.90	16.41	15.93	15.45
135.50	19.58	19.06	18.54	18.03	17.52	17.02	16.53	16.06	15.58
136.00	19.72	19.19	18.67	18.16	17.65	17.15	16.66	16.18	15.70
136.50	19.86	19.33	18.81	18.29	17.79	17.28	16.79	16.30	15.82
137.00	20.00	19.47	18.94	18.42	17.92	17.41	16.92	16.43	15.95
137.50	20.14	19.61	19.08	18.56	18.05	17.54	17.04	16.55	16.07
138.00	20.28	19.75	19.21	18.69	18.18	17.67	17.17	16.68	16.19
138.50	20.42	19.88	19.35	18.83	18.31	17.80	17.30	16.81	16.32
139.00	20.56	20.02	19.49	18.96	18.45	17.93	17.43	16.94	16.45
139.50	20.70	20.16	19.63	19.10	18.58	18.06	17.56	17.06	16.57

*Include value of allowances - e.g. board and lodging.

SCHEDULE - continued

APPENDIX A - continued

WEEKLY EARNINGS* (Ignore Unit Cents)	AMOUNT TO BE DEDUCTED								
	M5	M6	M7	M8	M9	M10	M11	M12	No Declaration
\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C	\$ C
115.00	10.56	10.18	9.80	9.43	9.07	8.71	8.37	8.02	25.90
115.50	10.66	10.28	9.90	9.52	9.16	8.80	8.46	8.11	26.00
116.00	10.77	10.38	10.00	9.62	9.26	8.90	8.55	8.20	26.10
116.50	10.87	10.48	10.09	9.72	9.35	8.99	8.64	8.29	26.20
117.00	10.97	10.58	10.19	9.82	9.44	9.08	8.73	8.38	26.30
117.50	11.07	10.68	10.29	9.91	9.54	9.18	8.82	8.47	26.45
118.00	11.18	10.78	10.39	10.01	9.64	9.27	8.91	8.56	26.60
118.50	11.28	10.88	10.49	10.11	9.73	9.36	9.00	8.65	26.75
119.00	11.38	10.98	10.59	10.21	9.83	9.46	9.10	8.74	26.90
119.50	11.49	11.09	10.70	10.31	9.93	9.55	9.19	8.83	27.05
120.00	11.60	11.19	10.80	10.41	10.03	9.65	9.29	8.93	27.20
120.50	11.70	11.30	10.90	10.51	10.12	9.75	9.38	9.02	27.35
121.00	11.81	11.40	11.00	10.61	10.22	9.85	9.47	9.11	27.50
121.50	11.91	11.51	11.10	10.71	10.32	9.94	9.57	9.21	27.65
122.00	12.02	11.61	11.21	10.81	10.42	10.04	9.67	9.30	27.80
122.50	12.13	11.72	11.31	10.91	10.52	10.14	9.76	9.39	27.95
123.00	12.24	11.82	11.42	11.02	10.63	10.24	9.86	9.49	28.10
123.50	12.35	11.93	11.52	11.12	10.73	10.34	9.96	9.58	28.25
124.00	12.46	12.04	11.63	11.22	10.83	10.44	10.06	9.68	28.40
124.50	12.57	12.15	11.73	11.33	10.93	10.54	10.15	9.78	28.55
125.00	12.68	12.26	11.84	11.44	11.03	10.64	10.25	9.88	28.70
125.50	12.79	12.37	11.95	11.54	11.14	10.74	10.35	9.97	28.85
126.00	12.90	12.47	12.06	11.64	11.24	10.84	10.45	10.07	29.00
126.50	13.01	12.58	12.16	11.75	11.35	10.94	10.56	10.17	29.15
127.00	13.12	12.69	12.27	11.85	11.45	11.05	10.66	10.27	29.30
127.50	13.24	12.80	12.38	11.96	11.56	11.15	10.76	10.37	29.45
128.00	13.35	12.92	12.49	12.07	11.66	11.26	10.86	10.47	29.60
128.50	13.46	13.03	12.60	12.18	11.77	11.36	10.96	10.57	29.75
129.00	13.58	13.14	12.71	12.29	11.87	11.47	11.06	10.67	29.90
129.50	13.69	13.25	12.82	12.40	11.98	11.57	11.17	10.77	30.05
130.00	13.81	13.37	12.93	12.51	12.09	11.68	11.27	10.87	30.20
130.50	13.92	13.48	13.05	12.62	12.20	11.78	11.38	10.98	30.35
131.00	14.04	13.59	13.16	12.73	12.31	11.89	11.48	11.08	30.50
131.50	14.16	13.71	13.27	12.84	12.42	12.00	11.59	11.18	30.65
132.00	14.27	13.83	13.38	12.95	12.52	12.11	11.69	11.29	30.80
132.50	14.39	13.94	13.50	13.06	12.63	12.21	11.80	11.39	30.95
133.00	14.51	14.06	13.61	13.17	12.74	12.32	11.90	11.50	31.10
133.50	14.63	14.17	13.73	13.29	12.86	12.43	12.01	11.60	31.25
134.00	14.75	14.29	13.84	13.40	12.97	12.54	12.12	11.71	31.40
134.50	14.87	14.41	13.96	13.51	13.08	12.65	12.23	11.81	31.55
135.00	14.99	14.53	14.08	13.63	13.19	12.76	12.34	11.92	31.70
135.50	15.11	14.65	14.19	13.75	13.31	12.87	12.45	12.03	31.85
136.00	15.23	14.77	14.31	13.86	13.42	12.99	12.56	12.14	32.00
136.50	15.35	14.89	14.43	13.98	13.53	13.10	12.67	12.25	32.15
137.00	15.47	15.01	14.54	14.09	13.65	13.21	12.78	12.36	32.30
137.50	15.59	15.13	14.66	14.21	13.76	13.32	12.89	12.47	32.45
138.00	15.72	15.25	14.78	14.33	13.88	13.44	13.00	12.58	32.60
138.50	15.84	15.37	14.90	14.44	14.00	13.55	13.12	12.69	32.75
139.00	15.97	15.49	15.02	14.56	14.12	13.67	13.23	12.80	32.90
139.50	16.09	15.61	15.14	14.68	14.23	13.78	13.34	12.91	33.05

*Include value of allowances - e.g. board and lodging.

This Act is administered in the Inland Revenue Department.