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TRADE UNION

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TAX DEDUCTIONS FOR MARRIED WOMEN



TAX DEDUCTIONS FOR MARRIED WOMEN

All married women earning over R150 per month or over R34 per week have PAYE deducted from their wages. PAYE is income tax which is paid by workers on the "pay as you earn" system.

Married men, however, pay tax only when their wages are over R500 per month. Single women pay tax only when their wages are over R350 per month.

As you can see from the tables which follow, the tax on married women can be quite high. For example, if a married woman earns R220 per month, she will have R9,45 per month deducted from her wages for PAYE. (See Table No. 4).

Married women who have children pay the same tax as if they had no children, too. And there is no reduction in tax if you are over 60 years old, as there is for men.

There is nothing can be done about this discrimination against married women until the government changes the tax rules.

BUT A MARRIED WOMAN WHO IS THE MAIN BREADWINNER IN HER HOUSE CAN BE HELPED.

There are two kinds of married women who can he helped:

1. If: you are a widow (your husband has died)
your husband is living apart from you permanently
you are divorced (and you are not receiving maintenance)
your husband is unemployed
or your husband is too crippled or ill to work

AND you have children who are not working

then you can arrange to be treated just like a <u>married man</u>. You will then not have to pay tax unless you are earning more R500 per month. Even if you earn more than R500 per month, but you have children under 18 years old, you will pay no tax until your wage is even higher. (Look on the left-hand side of Table No. 1 and Table No. 2 for details.)

2. If: you are divorced (and you are not receiving maintenance)
you are living apart from your husband
or your husband is unable to work

AND you do not have any children (or your children are working)

then you will be treated as a <u>single person</u>. You will not have to pay tax unless you are earning more than R350 per month or R80 per week. (See Table No. 3).

How to get your tax reduced

If you fall into the first category explained above ("1"), ask your employer to treat you as a "married person".

If you fall into the second category ("2"), ask your employer to treat you as a "single person".

Make sure you inform your employer how many dependant children you have. These are children who are not working and depend on you for their food and

so forth.

You may be asked to prove what you are saying. If you say you are a widow, for example, you may be asked to show your husband's death certificate. Likewise, you may be asked to prove that you are divorced or that you have young children. Be ready to show these papers if your employer asks.

You must also state that you are the main breadwinner of your household.

If you are over 60 years of age, make sure you inform your employer of your age, too.

No PAYE for low income earners

What is your annual wage plus your husband's annual wage? If you and your husband earn less than R5 000 per year altogether, you can apply to pay no PAYE.

If you are unmarried, and you earn less than R4 000, then you can also apply to pay no PAYE.

Problems

If you have a problem in getting your PAYE reduced, ask your union to help. If you are entitled to pay no PAYE, then the union will ask the employer to comply with your request. If the employer fails to do so, then the union can write to the Receiver of Revenue (address: PO Box 657, Cape Town, 8000) for a tax deduction directive.

The Receiver of Revenue will answer any queries, and will give you a final decision on what tax you have to pay.

Please note: the tax tables which follow came into effect in 1986. They may be changed in future years.

LIST OF TABLES

- Table No. 1: PAYE for married persons, under 60 years of age and paid monthly.
- Table No. 2: PAYE for married persons, under 60 years of age and paid weekly.
- Table No. 3: PAYE for single persons under 60 years of age and paid weekly or monthly.
- Table No. 4: PAYE for married women, paid monthly.
- Table No. 5: PAYE for married women, paid weekly.

How to read the tables:

If you are a married woman, but living on your own, you should pay tax according to Table No. 1 or Table No. 2 (if you have dependant children).

If you are married, living on your own and you have no children, you should pay tax according to Table No. 3.

Married women whose husbands are with them will pay tax according to Table No. 4 or Table No. 5.

Look at Table No. 5, the PAYE for married women, paid weekly. The first column gives all the wages. The third column tells you how much PAYE will be deducted from each wage. For example, look down the first column to where you see the arrow. You will see that the arrow is pointing to the wage of R51 - R52. Now look across the table to the third column. You will see that "R2,29" has been circled. This means that a married woman earning between R51 and R52 per week will have to pay PAYE of R2,29.

Now look at Table No. 2. Here the wage is pointing to a weekly wage of up to R80 per week. Look in the third column. You will see that no tax is payable.

This shows how a married women has to pay R2,29 per week in PAYE if she is still living with her husband, but will pay no PAYE if she is the main breadwinner (even if she is getting the same wage).

This booklet was prepared by the Cape Town Trade Union Library. The complete PAYE tables may be consulted there:

1080 Malta House, Salt River. Tel. 477 848

Open on Tuesdays to Fridays from 3 pm to 7 pm, and on Saturdays from 10 am to 5 pm.

Married women whose husbands are with them will pay tax according to Table No. 4 or Table No. 5.

Look at Table No. 5, the PAYE for married women, paid weekly. The first column gives all the wages. The third column tells you how much PAYE will be deducted from each wage. For example, look down the first column to where you see the arrow. You will see that the arrow is pointing to the wage of R51 - R52. Now look across the table to the third column. You will see that "R2,29" has been circled. This means that a married woman earning between R51 and R52 per week will have to pay PAYE of R2,29.

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108C Malta House, Salt River. Tel. 477 848

Open on Tuesdays to Fridays from 3 pm to 7 pm, and on Saturdays from 10 am to 7 pm.

Married persons paid monthly

TABLE ONE

PEMUNERATION - PANDS ONLY	EQUIV.	AHO	NT TO BI	E DEDUCT	ED-"M"-C	ODES/BEDS	RAG HAT	AFGETREK	MOET HOS	6D-"G"-K	DDES
BESOLDIGING -SLEGS RANDE R	JAARLIKSE EKWIV. R	MG.	M.1-G.1	M.2-G.2	M.3-6.3	M.4-6.4	M.5-G.5	M.6-G.6	M.7-G.7	M.8-G.8	M. 9-G.
					<u> </u>		"		-	- "	
1-350	4175	.00	,00	,00	,00	,00	,00	,00	,00		
351-355	4235	,00	100	,00	,00	.10	,00	,00	,00	,00	, (
356-360	4295	,00	,00	,00	,00	,00	,00	,00	,00	,00	1
361-365	4355	,00	,00	,00	,00	,00	,00	,00	100	,00	1 1
366-370	4415	,00	,00	,00	,00	,00	,00	,00	,00	,00	1
371-375	4475	.00	,00	,00	,00	,00	,00	,00	,00	,00	, 1
376-380	4535	,00	,00	,00	,00	,00	,00	100	,00	,00	, 1
381-385	4595	,00	.00	,00	,00	,00	,00	,00	,00	,00	
386-390	4655	,00	,00	,00	,00	,00	,00	,00	,00	,00	
391-395	4715	,00	,00	,00	,00	,00	,00	,00	,00	,00	
396-400	4775	,00	.00	,,00	,00	,00	,00	.00	,00	.00	٠,
401-405	4835	,00	,00	,00	,00	,00	,00	,00	,00	.00	,
406-410	4895	.00	,00	,00	,00	,00	,00	,00	,00	,00	
411-415	4955	,00	,00	,00	,00	,00	,00	,00	,00	,00	,
416-420	5015	,00	,00	.00	,00	,00	,00	.00	.00	,00	
										/= *	
421-425	5075	,00	,00	,00	,00	,00	,00	,00	,00	,00	
426-430	5135	,00	,00	,00	,00	,00	,00	,00	,00	,00	, 1
431-435	5195	,00	,00	,00	,00	,00	,00	,00	,00	,00	1
436-440	5255	,00	,00	,00	,00	,00	,00	,00	,00	,00	9
441-445	5315	,00	,00	,00	,00	,00	,00	,00	,00	,00	- 1
446-450	5375	.00	,00	,00	,00	,00	,00	.00	,00	,00	,,
451-455	5435	,00	,00	,00	,00	,00	,00	,00	,00	,00	,
456-460	5495	,00	,00	,00	,00	,00	,00	,00	,00	,00	1
461-465	5555	,00	,00	,00	,00	,00	,00	,00	,00	,00	
466-470	5615	,00	,00	,00	,00	,00	,00	,00	,00	,00	
100 170	3013	,	,00	,,,,,	, , ,	100	100	100	100	,00	, '
471-475	5675	,00	,00	,00	.00	,00	,00	,00	,00	,00	, (
476-480	5735	,00	.00	,00	,00	,00	,00	,00	,00	,00	ا و
481-485	5795	,00	,00	,00	,00	.00	,00	,00	.80	,00	, (
486-490	5855	,00	,00	,00	,00	,00	,00	,00	,00	,00	1
491-495	5915	,00	,00	,00	,00	,00	,00	,00	,00	,00	
496-500	5975	,00	.00	,00	,00	.00	,00	,00	.00	.00	
501-505	6035	,63	,00	,00	,00	.00	,00	,00	,00	,00	
506-510	6095	1,43	,00	,00	,00	,00	,00	,00	,00	,00	,
511-515	6155	2,23	,00	,00	,00	,00	,00	,00	,00	,00	
516-520	6215	3,03	,00	,00	,00	,00	,00	,00	,00	,00	
521-525	6275	3,83	,00	.00	,00	,00	,00	,00	,00	,00	3 (
526-530	6335	4,63	,00	,00	,00	,00	,00	,00	,00	,00	
531-535	6395	5,43	,00	,00	,00	,00	,00	,00	,00	,00	, (
536-540 541-545	6455 6515	6,23	,00	,00	,00	,00	.00	,00	.00	,00	1
341-343	0313	7,03	, 00	,00	,00	,00	,00	,00	.00	.00	•
546-550	6575	7,83	,00	,00	,00	,00	,00	.00	,00	,00	,
551-555	6635	8.63	, 30	.00	,00	,00	,00	,00	,00	.00	
556-560	6695	9,43	1,10	,00	.00	,00	,00	,00	,00	,00	, (
561-565	6755	10.23	1,90	,00	,00	,00	,00	,00	,00	,00	,
566-570	6815	11,03	2,70	,00	,00	.00	,00	.00	,00	,00	
571-575	6875	11,83	3,50	,00	100	,00	,00	,00	,00	,00	, (
576-580	6935	12,63	4,30	,00	,00	,00	,00	,00	,00	,00	,(
581-585	6995	13,43	5,10	100	.00	,00	,00	,00	,00	,00	
586-590	7055	14,23	5,90	,00	,00	,00	,00	,00	,00	,00	
591-595	7115	15,03	6,70	,00	,00	,00	,00	,00	,00	,00	, (

DEDUCT 5% FROM THE PAYE ON THIS TABLE

TABLE TWO

Married persons paid weekly.

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4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	EGS R	EKMIV.		1-6 8	2-B	. a	H. 4-6.	€ 00 m	9 0	7-6	H.8-6.	0 a
4 4 2 2 5 6 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6	1-60	4134	(8)	00.	00	00	0	00	•			00
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6 5 5 5 6 5 6 5 6 6 6 6 6 6 6 6 6 6 6 6	F .	4342	00	0	00	0	0	00	•	•		000
\$ 5.75 \$ 5.00 \$	7 5	4446	000	0 0	00	0 0	0 0	000		• •	•	000
6 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6												
\$ 57.0 \$ 5.0	89-90	4654	0	0 0	0	0 0	0.0	00			•	000
\$ 57.74 \$ 57.74 \$ 57.75 \$ 5	26-16	4/58	0 0	0 0	0 0	0 0	9 6	000		•		000
5.577 5.586 5.	95-04	4005	000	9 0	> C	9 0		000				000
\$ 5576 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	97-98	5070	00	0	00	0	0	00			•	00.
\$ 52.79 \$ 5.80 \$ 5.8		ř		00								
\$ 550.0	-66	51/4	0 0	0.0	000	00		000			•	
5 5 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	03-1	5382	0	0	00	00		00				
\$500 100	05-1	5486	0	0	00	00		00				•
\$ 5595	07-1	5590	00	00	00	00		00		•	•	•
2 5705	11-60	5696		0	00	00		00	•	•	•	•
6 5 5 6 5 1	11-11	5798		0	00	00	•	,00	•	•	•	•
6 5 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13-11	5902	00	0	00	00	•	000	*	•	•	•
6.514 1,70 1,00 1,00 1,00 1,00 1,00 1,00 1,00	15-11	6110	8 8	0 0	000	000		000				
6.526 1,36												
6.526	1-61	2 2	-	0 0	000	000	^	90	•			•
6 6 5 2 6 1, 6 6 6 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	1-12	1 2		9 0	000	000	•	000				
6 6 5 5 6 1, 96	25-1	22		0	00	00		00		•		
6.5 2.6 2.6 2.6 2.6 2.6 2.6 2.6 2.6 2.6 2.6	27-1	50	-	0	00	00		00.		•	•	
Colored Colo	29-1	6734	2,30	37	00	00.		00	•	•	•	
7046 3.59 1.01 .00 .00 .00 .00 .00 .00 .00 .00 .0	31-1	6838	2,62	0.0	00			00.	•	•	•	•
7156 3,56 1,65 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,0	33-1	2660	2 9	10.1	000			000	•	•	•	^
7254 3,99 1,97 ,05 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00	37-1	7150	3,58	1.65	00	00		000	•			
7356 4,54 2,21 1,01 1,00 1,00 1,00 1,00 1,00 1,00	9	4966		0.0	96			0				
7462 4,54 2,61 1,07 1,00 1,00 1,00 1,00 1,00 1,00 1,0	41-1	7358		2.29	37	• •		000				
7566	43-1	7462		2,61	6.9			00				
7774 5.50 3.57 1.65 ,000 ,000 ,000 ,000 ,000 ,000 ,000 ,0	45-1	7566		2,93	1,01	•		00	•	•		•
7774 5.50 3.57 1.65 ,000 ,000 ,000 ,000 ,000 ,000 ,000 ,0	47-1	0/9/	64	53.65	11.33	•		000	_	•	•	
7678 5.62 3.69 1.97 ,05 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00	9-1	7774	-	3,57	1,65		•	00	0.		•	•
6.294	7	7878		3,69	1,97		•	00	0.0	•		•
6 5 9 4 7 1 6 5 1 7 3 2 5 1 7 3 1 7 1 7 6 5 1 7 7 6 4 1 8 5 7 7 1 7 6 5 1 7 7 7 6 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7	-	396/		124	4342		•	000		•		
8 594 7,10 5,17 3,25 1,33 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00	7-1	6190		98	2,93	p-l		000	0			
6 6 6 6 6 13 4 2 1, 65 100 100 100 100 100 100 100 100 100 10	w	8294		5,17	50			00	0		•	•
6 6 6 6 6 13 4 2 1 7 7 6 6 10 7 7 6 6 6 1 8 7 7 7 6 6 1 8 7 7 7 6 6 1 8 7 8 7 8 7 8 7 8 1 7 8 7 8 7 8 1 7 8 7 8	1 40	8398		5,49	3.57	-		00	0			
6 6516 6,13 4,21 2,29 ,36 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,0	-0	8502	-	5.61	3,89	~	•	00	0	·	•	•
6614 6.70 6.77 4.65 2.93 1,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,0	40.4	9606		6,13	4,21	N 6	•	000	0.0		•	
6814 8,70 6,77 4,85 2,93 1,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,0	•	9/10		6 40	900	NI .	-	00			^	
6918 9,02 7,09 5,17 3,25 1,32 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,0	169-170	6614	8,70	9	4,85	6/3	M	00'	•	•	•	•
9022 9,34 7,41 5,49 3,57 1,64 ,00 ,00 ,00 ,00 ,00	171-172	8918	9,02	7	5,17	Pril I	_	00'	•	•	•	Ì
9126 9,66 7773 5,81 3,89 1,96 ,00 ,000 ,000	173-174	9022	9,34	7	5,49	M I	<i>-</i> 4 ,	00	_		•	•
	175-176	9126	9916	_	5,61	ייי		0	•	•	•	•

DEDUCT 5% FROM THE PAYE ON THIS TABLE

TABLE THRE

Single persons paid monthly

Single persons paid weekly

RANDS ONLY	BEDRAG		TREK HOET			REMUNERATION -RANDS ONLY			E DEDUCT		
SLEGS RANDE	5O.	S.1-0.1 R	5.2-0.2 R	5.3-0.3 R	5.4-0.4 R	BESOLDIGING -SLEGS RANDE	SO.	5.1-0.1	3.2-0.2	5.3-0.3	3.4
						R	R	R	R	R	R
1-350	,00	.00	,00	,00	.00						
351-355	105	100	,00	,00	,00	1-80	,00	,00	,00	,00	l
356-360	,85	,00	.00	,00	,00	81-82	,02	100	,00	,00	
361-365	1.65	.00	,00	,00	,00	83-84	, 34	,00	,00	,00	
366-370	2,45	,00	,00	,00	,00	85-86	,66	,00	,00	,00	ł
						87-88	,98	,00	,00	,00	1
371-375	3,25	,00	,00	,00	.00			2			
376-380	4,05	,00	,00	,00	.00	89-90	1,30	,00	,00	,00	
381-385	4,85	,00	,00	,00	,00	91-92	1,62	,00	,00	,00	l
386-390	5,65	,00	,00	,00	,00	93-94	1,94	,02	,00	,00	
391-395	6,45	,00	,00	,00	,00	95-96	2,26	, 34	,00	,00	
						97-98	2,58	166	,00	,00	
396-400	7,25	,00	,00	,00	,00						1
401-405	8,05	,00	.00	,00	,00	99-100	2,90	198	,00	,00	
406-410	8,85	,52	,00	,00	,00	101-102	3,22	1,30	,00	,00	
411-415	9,65	1,32	.00	,00	,00	103-104	3,54	1,62	,00	,00	
416-420	10,45	2,12	,00	,00	,00	105-106	3,86	1,94	,01	,00	
						107-108	4,18	2,26	, 33	,00	
421-425	11,25	2,92	,00	,00	,00						1
426-430	12,05	3,72	,00	,00	,00	109-110	4,50	2,58	,65	.00	ì
431-435	12.85	4,52	,00	,00	,00	111-112	4,82	2,90	, 97	,00	l
436-440	13,65	5,32	,00	,00	,00	113-114	5,14	3,22	1,29	,00	l l
441-445	14,45	6,12	,00	,00	,00	115-116	5,46	3,54	1,61	,00	
			1			117-118	5,78	3,86	1,93	,01	
446-450	15,25	6,92	.00	,00	,00						
451-455	16,05	7,72	,00	.00	,00	119-120	6.10	4,18	2,25	, 33	
456-460	16,85	8,52	,18	,00	,00	121-122	6,42	4,50	2,57	,65	
461-465	17.65	9,32	, 98	.00	,00	123-124	6,74	4,82	2,89	, 97	
466-470	18,45	10,12	1.78	,00	,00	125-126	7,06	5,14	3,21	1,29	
						127-128	7,38	5,46	3,53	1,61	
471-475	19,25	10.92	2,58	,00	,00						
476-480	20,05			,00	,00	129-130	7,70	5,78	3,85	1,93	
481-485	20,85	12,52		,00	,00	131-132	8,02	6,10	4,17	2,25	Ì
486-490	21.65	13,32	4.98	,00	,00	133-134	8,34	6,42	4,49	2.57	
491-495	22,45	14,12	5,78	,00	,00	135-136	8.66	6,74	4,81	2,89	i
						137-138	8,98	7,06	5,13	3,21	1
496-500	23,25			,00	,00						
501-505	24.05			,00	,00	139-140	9,30	7,38	5.45	3,53	1
506-510	24,85			,00	.00	141-142	9,62	7,70	5,77	3,85	1
511-515	25.65		1	165	,00	143-144	9,94	8,02	6,09	4,17	a
516-520	26,45	18,12	9,78	1,45	,00	145-146	10,26	8,34	6,41	4,49	2
					1	147-148	10.58	8,66	6.73	4,81	2
521-525	27,25			2,25	,00				1 1 1		
526-530	28,05			3.05	,00	149-150	10,90	8,98	7,05	5,13	1
531-535	28,85			3.85	,00	151-152	11,22	9,30	7,37	5,45	3
536-540	29,65			4,65	100	153-154	11,54	9,62	7,69	5,77	3
541-545	30.45	22,12	13,78	5,45	,00	155-156	11,86	9,94	8,01	6,09	4
			1			157-158	12,18	10,26	8,33	6,41	4
546-550	31.25				,00						
551-555	32.05					159-160	12,50	10,58	8,65	6,73	4
556-560	32,85			7,85	,00	161-162	12.82	10,90	8,97	7,05	
561-565	33,65	I .			, 32	163-164	13,14	11,22	9,29	7,37	
566-570	34,45	26,12	17,78	9,45	1,12	165-166	13,46	11,54	9,61	7,69	!
			10.50	10,25	1,92	167-168	13,78	11.86	9,93	8,01	1
571-575	35,25				2,72						
576-580	36.05					169-170	14,10	12.18	10,25	8.33	
581-585	36 . 85					171-172	14,42	12,50	10,57	8,65	
586-590	37.65					173-174	14,74	12.82	10,89	8,97	1
591-595	38,45	30,12	21,78	13,45	5,12	175-176	15,06	13,14	11,21	9,29	1
						177-178	15,38	13,46	11,53	9,61	1

DEDUCT 5% FROM THE PAYE ON THIS TABLE

TABLE FOUR

MARRIED WOMEN GETROUDE VROUE

MONTHLY MAANDELIKS

R1-R1 130 TAX BELASTING R 145, 32 146, 42 149, 52 149, 65 150, 82 151, 92 151, 92 151, 92 151, 92 152, 92 160, 67 160, 67 172, 67 172, 67 172, 67 173, 47 172, 67 173, 47 172, 67 173, 6 186 186 198 198 198 198 ANL. EQUIV. JAARL. EKMIV. 11190 11250 11310 11430 11490 11670 11670 11790 11950 11970 12030 12030 12150 12270 12330 12390 12450 12510 12570 12630 REMUNERATION BESOLDIGING R 1010 1015 1020 1025 1030 TITLE TITLE TITLE THEFT THEFT 11111 BELASTING 55,50 89,50 89,50 89,50 89,50 89,50 89,50 89,00 89 117, 82 118, 92 121, 122 122, 22 125, 52 125, 52 127, 72 127, 72 127, 72 137, 93 137, 93 135, 45 136, 55 136, 55 136, 56 725222 113, EQUIV. ANL. REMUNERATION BESOLDIGING R 11111 11111 11111 11111 TAX BELASTING 335,50 34,50 3 EQUIV. EKWIV. \$\\ \text{4.5} \\ \text{5.5} \ ANL. E REMUNERATION BESOLDIGING R 510 520 520 530 465 485 490 495 500 500 111112 111112 12323 13333 13333 11111 11111 13111 44814 44814 44914 TAX BELASTING 8,05 8,75 9,45 10,15 111,55 112,25 112,95 113,65 114,35 115,05 115,05 115,05 117,15 16,55 19,25 19,95 20,65 21,35 EQUIV. EKWIV. R JAARL. REMUNERATION BESOLDIGING R

TABLE FIVE

MARRIED WOMEN GETROUDE VROUE

WEEKLY WEEKLIKS

																_																							R1	~ R	42	8	
DELASTING R	62,23	63,27	63,79	75 140	64,83	65,35	65,87	66,39	76 100	67,43	67,95	14,800	69,51	70.07	70,55	71,07	71,59	72,11	72,63	73.67	74.19	74,71	75,23	75,75	76,27	77,36		77,92	70.04	79.60	80,16	80,72	81,28	82.60	82,96	83,52	84,08	84,64	85,20		86,32	87,44	98,00
ANL. EQUIV. JAARL. EKWIV. R	17108	17316	17420	476/1	17628	17732	17836	17940	1007	18148	18252	18356	18564	18668	18772	18876	18980	19084	19168	19796	19500	19604	19708	19812	19916	20124		20228	20232	20540	20644	20748	20852	21040	21164	21268	21372	21476	21580		21788	21996	22100
REMUNERATION BESOLDIGING R	329 - 330	1	335 - 336	,			,	345 - 346	1		,		357 - 358	150 - 760	,	,	365 - 366	1	369 - 370	, ,	,	377 - 378	,	,	,	387 - 388		,	265 - 165	,		1	ı	403 - 404	407 - 408	409 - 410		1	415 - 416		419 - 420	,	
TAX BELASTING R	37,84	38,77	39,25	37,13	40,21	69.00	41,17	41,65	67,24	42,61	43,09	43,57	44,53	45.01	45,49	45,97	46,45	46,93	47,41	47,04	48.85	49,33	18,64	50,29	50,77	51,75		52,21	52,09	53.65	54,13	54,61	55,09	25,57	56,53	57,03	57,55	58,07	59,11		59,63	60.67	61,19
ANL. EQUIV. JAARL. EKWIV. R	11908	12116	12220	16364	12428	12532	12636	12740	15844	12948	13052	13156	13364	4 777 1	13572	13676	13780	13894	13988	14092	14300	14404	14508	14612	14716	14820		15028	15132	15340	15444	15548	15652	15/56	15964	16068	16172	16276	16380		16588	16796	16900
REMUNERATION BESOLDIGING R	229 - 230	1	235 - 236		239 - 240	ı		1			ı	,	257 - 258	676		,	265 - 266	1	269 - 270		275 - 276	277 - 278	279 - 280	,	,	285 - 286		289 - 290		962 - 562		299 - 300	,		307 - 308	309 - 310		,	315 - 316		319 - 320		325 - 326
TAX BELASTING R	16,34	17,14	17,54	17.94	18,34	18,74	19,14	19,54	14,94	20,34	20,74	21,14	22,00	20 00	22,88	23,32	23,76	24,20	24.64	25.08	25.96	26,40	26,84	27,28	27,72	28,16	200	50,62	24,48	10. 14	30,80	31,24	31,68	32,12	33,00	33.44	33,88	34,32	34,76		35,64	36.52	36,96
ANL. EQUIV. JAARL. EKWIV. R	6708	6916	7020	1754	7228	7332	7436	7540	559/	7748	7852	7956	8164	9700	8372	8476	8580	8684	8788	2688	9100	5026	9308	9412	9516	9620	1111	9828	2566	10140	10244	10348	10452	10556	10764	10868	10972	11076	11180		11388	11596	11700
SING	130	134	136	138	140	145	144	146	148	150	152	154	158	340	162	164	166	168	170	172	176	178	180	182	184	186	8	190	261	3 8	198	200	202	504	208	210	212	214	216		220	224	226
REMUMERATION BESOLDIGING R	129 -	133 -	135 -	13/ -	139 -	141 -	143 -	145 -	147 -	149 -	151 -	153 -	157 -	011	161 -	163 -	165 -		169 -	171	175	177 -	179 -	181 -	183 -	185 -	101	189 -	191	105	197 -	199 -	- 102	203 -	207 -	209 -	211 -	213 -	215 -		219 -	223 -	225 -
TAX BELASTING R	00.	000	50'	664	191	.89	1,17	1,45	1,73	2,01	62,29	2,57	3,13	10.1	3,69	3,97	4,25	4,53	4,81	5,09	5.65	5,94	6,34	6,74	7,14	7,54		8,34	000	9.50	96.6	10,34	10,74	11,14	11,94	12.34	12,74	13,14	13,54		14,34	15.14	15,54
ANL. EKHIV.	1508	1716	1820	1924	2028	2132	2236	2340	****	2548	2652	2756	2964	9702	3172	3276	3380	3484	3588	3002	3000	4004	4108	4212	4316	4420	1361	4628	25/4	0000	5005	5148	5252	5356	5564	5668	5772	5876	5980		6188	6336	6500
BESOLDIGING	31 - 30	1	1		,	,	,	45 - 46		,	1		57 - 58		,	,	99 - 59	,			, ,		,	,	,	85 - 86		89 - 90		, ,		,	,	,	107 - 108	1	,	,	115 - 116		119 - 120	,	

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