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Introduction

This booklet is an update to the Final Settlement System (FSS) Reference Guide. This update also includes some additional notes as well as the DSS Social Security and Maternity Leave Fund Contribution rates, applicable to employees, from 1st January 2018. The remainder of the FSS Reference Guide remains relevant.

The FSS Reference Guide, explains your obligations, as an Employer, under the FSS system.

How to Contact Us

| Enquiry | Section | Telephone Number |
|-------------------|-----------------|--------------------------------|
| General Enquiries | CFR Call Centre | • 153 |
| | | Email fss.cfr@gov.mt |

Additional Notes

Amendments to the Fringe Benefit Rules

By means of Legal Notice 205/2017, the rules relating to fringe benefits have been amended. The purpose of the amendments is first and foremost to include the guideline updates issued in 2002 in the main Legal Notice with the purpose of making the rules more cohesive. Further measures were introduced in order to bring clarification in the interpretation of the rules and extend the list of benefits which will no longer be considered as taxable benefits

- **New Rule 3A**

A new Rule 3A was introduced which provides that a benefit is deemed to arise in the country where the services in terms of the relative contract of employment or office are wholly or principally performed. Benefits arising by reason of a directorship in a company are deemed to arise in the country where the company is managed and controlled.

- **Vans excluded from the definition of a vehicle**

Vans have been excluded from the definition of a vehicle and consequently the private use of a van by an employee will not constitute a fringe benefit. Vans are defined as mechanically propelled road panel vehicles or any other commercial vehicles whose construction is primarily suited for the conveyance of goods with no seating capacity for passengers except that which is adjacent to the driver.

Before the amendment, the annual value of a benefit consisting in the private use of a van was of Eur465.

- **Reduction of the private use percentage**

The 2002 Update determined that the private use percentage of a vehicle be reduced from 20% to 0% where the vehicle value does not exceed €16,310 and the said vehicle is used wholly or mainly by an employee who is a salesman or a support person in the performance of his duties. This has now been incorporated in the rules.

- **Accommodation not constituting a benefit**

The rules provided for situations that where a shareholder of a company resides in a property owned by the company and a number of conditions are satisfied, such provision of accommodation will not constitute a fringe benefit. One of the applicable conditions is that the company must not have any liabilities other than by way of long term loans from a bank or financial institutions or from an individual who is directly or indirectly a shareholder of the company.

Furthermore, such liabilities must not be secured in any manner by an associated company and the creditor is not a debtor of the said associated company. If the latter condition is not satisfied, then the amendments provide that where the creditor is a bank which is a debtor of the associated company, the bank's debt in favour of that associated company must not be for a long-term loan and is not connected with the financing of the loan to the property owning company.

- Annual value of the private use of immovable property

Through this amendment, where ground rent is payable the rule which read 'five times the annual ground rent payable' is replaced with '5% of the ground rent' which will result in a lower rate of tax when calculating the taxable fringe benefit.

- Beneficial loan arrangements

The granting of loans to an employee at beneficial terms is deemed to be a taxable benefit. The value of the benefit is the difference between the benchmark rate and the interest paid by the beneficiary. By means of the recent amendments, the benchmark rate has been reduced from 8.5% to 6.5%. Furthermore, the amendments provide that the value of a loan by a company to a shareholder who holds more than 25% of the ordinary share capital and voting rights in that company shall be zero.

- Free or discounted transfers

The value of such a benefit is the difference between the value of the property or the service over the consideration paid by the beneficiary.

The new amendments provide that where the benefit consists of the transfer of a motor vehicle and the beneficiary had before the transfer made private use of that vehicle, the value of the benefit is reduced by the total value of the fringe benefit calculated in terms of the fringe benefits rules.

- Share option and award schemes

The Fringe Benefit Rules allow for a special rate of tax with reference to share option schemes. Due to the recent changes in the tax rates, in order to bring the tax due to that prior to the changes, the amendments specify the tax rate at that of 15%. Furthermore, the beneficial tax rate available upon exercise of a share option is being extended to cases where shares are awarded directly to the employees at zero cost. In view of this change a new FS3 form is being presented with additional fields allocated for the reporting of these share options and the relative tax. If an employer does not have share options to report, the older FS3 format may still be used for this year. Moreover, the FS7 will also include a request for the confirmation as to whether share options have been exercised.

- Exempt fringe benefits

Rule 40 of the FB Rules, which refer to the exemption from the Fringe Benefit Rules of any costs related to business travel, are being extended to relocation costs (where an employee moves to Malta [or abroad] for a period of time and such costs are paid by the employers).

Since the Fringe Benefit Rules taxes all travel which does not fall into the definition of 'business travel' individuals who work abroad on a shift basis (such as pilots/airhostesses/oil-rig workers) and who due to the nature of their work are forced to spend a period of time abroad and a period of time Malta during their period are liable to tax on a high benefit. The rules previously considered all travel expenses paid by an employer to bring the employee back to Malta as a taxable fringe benefit. Through the amendments, employees who work on a shift basis and return to Malta at least every four weeks and are refunded on the cost of travel, will now be exempt;

Since it is now possible to travel between Malta and Gozo by air, the exemption on 'travel by sea' has been extended to include 'travel by air'

Voluntary Occupational Pension Scheme Rules, 2017

These rules apply to employers making payments to registered occupational pensions for their employees. A 'qualifying scheme' is defined in the rules as either a retirement scheme licensed under the Retirement Pensions Act or a long-term contract of insurance which qualifies in terms of the rules themselves.

These rules apply in respect of qualifying contributions made to a qualifying scheme by or on behalf of any individual who:

- (a) Derives employment income and who is duly registered for Maltese income tax purposes; and
- (b) Is employed by a qualifying employer.

These rules do not apply to individuals who benefit from a reduced rate of tax in terms of the Highly Qualified Persons Rules.

The tax benefits for the employer are as follows:

- An annual tax credit available to the employer amounting to the lower of 15% of the amount of contributions paid and €150 for each employee in respect of whom the contributions are paid;
- Tax deductibility for the employer in respect of the contributions paid, up to a maximum of €2,000 per employee per annum.

The tax benefits for the employee are as follows:

- An annual tax credit available to employees who voluntarily make additional contributions into the employer's scheme, amounting to the lower of 15% of the amount contributed during a year and €150 per annum;
- Non-taxation for the employee under the Fringe Benefits Rules in respect of contributions made by the employer for the employee's benefit.

Any unutilized tax credits can be carried forward indefinitely by the employer to be set off against any income tax due by the said employer in subsequent years of assessment. On the other hand, any unutilized tax credits cannot be carried forward by the employee to be set off against any income tax due by the said employee in subsequent years of assessment. However, the tax credits may be set off against the tax due on the employee's total income and is not limited to the tax due on the employment income.

All contributions are to be reported on the Payee Statement of Earnings (FS3) in terms of the Final Settlement System (FSS) rules.

The rules provide for a number of obligations including reporting obligations on the license holders.

- For 2018, employees whose tax is computed by using the 'single' tax rates, and who throughout this year will only be receiving employment income not exceeding €9,700 will not be taxed.

In order to meet the reporting requirements of this scheme the FS3 form is being amended in order to show the VOPS payment made for the relative contribution year.

The FS7 and FS3 forms with the amendments mentioned above may be downloaded from the department's website www.cfr.gov.mt.

- **Maternity Leave Fund**

By means of this fund, employers in the private sector are entitled to a reimbursement of the salary of the 14 weeks maternity leave paid to their employees. For this purpose, private sector employers are obliged to pay a contribution for each employee to the maternity fund as shown in the table in Appendix H.

This contribution is to be paid every month to the Commissioner for Revenue through the FS5 form. Consequently a new line has been added in the FS5 form, indicating the amount paid by the employer towards this fund. Please note that the end-of-year forms, the FS3 and FS7, together with the FS5 payment form have been updated to incorporate the Maternity Leave contributions. These forms may be downloaded from our website.

Part-time Deduction

Part-time work which qualifies under the Part-time Work Rules of 1996 may be taxed at a fixed rate of 15%. The maximum remuneration eligible for the 15% deduction is €10,000. Any remuneration from part-time work in excess of the €10,000 is also to have tax deducted at 15% BUT it is to be shown separately on the FS3 as it will be added to the taxpayer's other income to be taxed at the graduated rates.

On the FS3 form, the amount taxed at the fixed rate of 15%, up to a maximum of €10,000, is to be shown in box C2 (tax to be shown in D2). The excess over €10,000 is to be shown in box C1 (tax to be shown in D1).

Income derived from part-time employment

As from 1st January 2005, there was a major change in the part-time rules (Legal Notice 105/2005). This change affects those married persons where one of the spouses has a full time employment income, and the other is employed on a part time basis. In order for part-time employees to benefit from the new rules, the 15% withholding tax should be deducted from the total yearly emoluments. These payments should reach the Office of the Commissioner for Revenue through the employer by the end of January 2018 (attached to the December 2017 monthly remittance). If the employer fails to effect the payment, the employee is still eligible for this benefit by paying the 15% withholding tax by not later than 21st December 2018 using the prescribed Form TA23.

Eligibility

To qualify for the part-time tax deduction rate the employee cannot have a full-time job within the same organisation, enterprise, company or group of companies. However, the government should no longer be considered as the "same employer", i.e. individuals having a part-time employment with a government entity and being employed full-time with another government entity, will benefit from the 15% tax rate in respect of the income derived from the part-time employment, subject to satisfying certain statutory conditions.

The 15% tax rate is also applicable in respect of remuneration from part-time work paid to pensioners who take up employment with or provide services in any capacity to government. Therefore pensioners will be able to opt for the 15% tax rate in respect of part-time employment or part-time self-employment with the government.

Self-employed persons on a full-time basis do not qualify for the part-time tax deduction rate. Employers are to ensure that this rule is enforced to avoid legal action against them.

Fringe Benefits: Childcare Services

The payment or reimbursement of the cost of childcare facilities for the benefit of the employees is not considered as fringe benefits so long as the employees receiving the benefit do not claim a deduction against their income. If an employee elects to claim the deduction for childcare services under Article 14C of the Income Tax Act, then the payment or reimbursement by the employer constitutes a taxable fringe benefit and must be reported on the FS3 Form.

Rounding

When working out the 15% part-time tax deduction the employer must ensure that the amount of part-time tax deducted to date is not less than 15% of the total amount of part-time income received in the tax year to date. It is only after such consideration that the tax deducted may be rounded and cents dropped. The practice of eliminating cents during every pay period is against the law.

Remuneration paid to Directors

Remuneration paid to Directors, whether defined as Director's fee or Director's salary, is taxable under Article 4(1)(b) as "gains or profits from employment or office" and as such is regulated by the Final Settlement System (FSS) Rules, 1998 (L.N. 88 of 1998).

All companies that pay remuneration to Directors under one form or another are legally obliged to conform to the requirements of the FSS regulations. This requires that all such companies must be registered with the Office of the Commissioner for Revenue as employers as stipulated in the Regulations.

Companies that do not conform become subject to the penalties prescribed in the FSS Rules.

Overseas Employment

Employees who satisfy the conditions stipulated in article 56(17) of the Income Tax Act may opt to have their income from overseas employment taxed at a flat rate of 15%.

However, notwithstanding the 15% flat rate, such emoluments should be reported on the FS3 as main employment and not as part-time.

Separated Couples

As from 2009, when a couple separates, one FS3 is to be issued to each individual that covers the year as from 1st January up to 31st December.

Single rates are to be used. Married rates will apply only if the individual qualifies as a single parent.

Timely Payment of FSS/SSC and Submission of accompanying FS5 Forms

The Final Settlement System Rules 1998 require every payer (Employer) to remit to the Office of the Commissioner for Revenue the total amount of tax deductible from the emoluments paid to employees. Such remittance should be made by the last working day of the month following that during which he has made payment of emoluments, using the appropriate Form FS5.

Similarly, Social Security contributions deductible from emoluments together with that part of the contribution payable by the employer should also be remitted to the Office of the Commissioner for Revenue at the same time also using the same Form FS5.

In the case that payment of FSS tax and Social Security contributions are not remitted in time, the Rules empower the Commissioner to estimate, according to the best of his judgement, the total remittance that should have been made both for FSS tax and Social Security contributions and start enforcement proceedings for the timely collection of such dues. The Rules also empower the Commissioner to impose additional tax. Relative excerpts from the Final Settlement System Rules are printed below.

The Office of the Commissioner for Revenue will be continuing on the systematic FSS/SSC enforcement drive whereby those employers who do not remit their monthly payment and relative FS5 in time will be served with an FSS default notice and impose statutory penalties thereon. If a default notice is ignored, a demand notice will be issued after which judicial proceedings for the collection of such dues may be initiated.

It is in the interest of employers to abide strictly by the provisions of the FSS Rules so as not to incur penalties and unnecessary enforcement procedures.

Rule 15 of the Final Settlement System Rules, 1998 stipulates that:

15(1) Every payer shall, by the last working day of the month following that during which he has made payments of emoluments, remit to the Commissioner the total amount of tax deducted or which should have been deducted therefrom in accordance with these rules;

15(3) If the remittance required by paragraph (1) hereof is not received by the Commissioner by the due date, or if the amount received is less than that which should have been remitted, the Commissioner shall determine to the best of his judgement the total amount of the deduction of tax which should have been remitted by the payer and serve a default notice upon him in accordance with rule 24 of these rules requiring him to pay, in addition to any additional tax imposed thereby, the amount or the difference, as the case may be, within the time to be limited by such notice.

On-Line Foms FS5 and Payments

The Office of the Commissioner for Revenue receives payments over the Internet for the FSS and SSC due by employers. These payments may be effected on-line from home (or office) over the Internet. In case you are paying in cash visit one of MaltaPost plc branches. Cheques paid at MaltaPost brances are to be made payable to MaltaPost plc.

Further information is available at www.cfr.gov.mt

Submission of FS7 and FS3

Employers are reminded that FS7 and FS3 documents are to reach the FSS Section of the Office of the Commissioner for Revenue by not later than the 15th February following the end of the year. The Office of the Commissioner for Revenue will impose penalties for late submission and if necessary will also take legal action against defaulters.

Electronic Lodgement

(mandatory for employers who have employed more than 29 persons in a single year)

The Office of the Commissioner for Revenue will not accept manual documents in excess of 29 FS3s. Therefore employers who employ more than 29 employees must submit the data electronically through the web. As from next year, that is when submitting the FSS forms for the year 2018, if you submit more than 9 FS3 forms you will be requested to use our online service. The Office of the Commissioner for Revenue has introduced a *spreadsheet* to facilitate the submission process. This spreadsheet can be downloaded from: <https://cfr.gov.mt/en/eServices/Pages/IRD-Services-Online-Employers.aspx>

On-line users, have to apply for an Electronic ID (e-ID). The e-ID enables efficient and secure access to various services provided by the Public Service. One can register for an e-ID at the Identity Management Office, (e-ID Section), Evans Buildings, Merchants Street, Valletta or at the Passports Office, Ministry for Gozo, St Francis Square, Victoria.

Incorrect FS3 Data

Employers are to submit the FS3s with a valid Identity Card number (or IT Reference Number). Employers are reminded that this information should be available on the FS4 which every employee must complete.

The Office of the Commissioner for Revenue will not be accepting replacement of FS3s (i.e. new FS3s replacing ones already sent) except in exceptional circumstances approved by the Commissioner for Revenue. It is a criminal offence to submit false or incorrect documents to the Commissioner for Revenue). Failure to comply with the legal obligations will result in the imposition of penalties and/or legal action against offenders.

Submission of FS4

If an employee fails to complete an FS4, or submits incomplete information, the employer is obliged to deduct tax at 35%. The Office of the Commissioner for Revenue is enforcing the FSS Rules and will demand the 35% of declared emoluments from the Employer in those cases where the employer fails to make the deductions as prescribed.

Use of Incorrect FS3 and FS7 Forms

It is obligatory for employers to use the new format FS3 and FS7 as amended following the introduction of the Maternity Leave Fund. Submitted FS3s and FS7s which are not in the new format will not be accepted. Such forms will be referred back to the employer and deemed not to have been submitted.

Copies of forms FS3 and FS7 may be downloaded from our websire: www.cfr.gov.mt.

FSS e-Filing Sheet

The FSS e-Filing Sheet offers the employer an alternative channel through which one can submit the FSS files. This spreadsheet is an innovative interface to view the feedback (acknowledgements, errors and warnings) received after submitting the FSS Files to the Office of the Commissioner for Revenue Secure Site. It also provides a set of format validations for those employers who usually fill in the forms themselves and do not have the facility to produce the FSS files electronically through payroll.

The spreadsheet uses the same authentication method as used in the CFR On-line services, that is, the user needs to provide a valid username, password and a digital certificate. Once authenticated, data is exchanged between the Excel sheet and the CFR On-Line web services.

A web service running on the CFR On-Line services website captures the incoming data and passes it to the CFR system. This data is in turn validated and feedback is sent back to the spreadsheet. All communication between the sheet and web service is done through a secure transport layer (SSL)

The following is a list of software components required in this exchange of information.

- e-ID Digital Certificate
- MS Office 2007 and later versions
- Windows XP, onwards
- Internet Explorer 7 and later versions

Tax Bands for Calculation Purposes

| MARRIED RATES | INCOME | TAX RATE | SUBTRACT |
|---------------|-----------------|----------|----------|
| | 0 - 12,700 | NIL | NIL |
| | 12,701 - 21,200 | 0.15 | 1,905 |
| | 21,201 - 28,700 | 0.25 | 4,025 |
| | 28,701 - 60,000 | 0.25 | 3,905 |
| | 60,001 and over | 0.35 | 9,905 |

| SINGLE RATES | INCOME | TAX RATE | SUBTRACT |
|--------------|-----------------|----------|----------|
| | 0 - 9,100 | NIL | NIL |
| | 9,101 - 14,500 | 0.15 | 1,365 |
| | 14,501 - 19,500 | 0.25 | 2,815 |
| | 19,501 - 60,000 | 0.25 | 2,725 |
| | 60,001 and over | 0.35 | 8,725 |

| PARENT RATES | INCOME | TAX RATE | SUBTRACT |
|--------------|-----------------|----------|----------|
| | 0 - 10,500 | NIL | NIL |
| | 10,501 - 15,800 | 0.15 | 1,575 |
| | 15,801 - 21,200 | 0.25 | 3,155 |
| | 21,201 - 60,000 | 0.25 | 3,050 |
| | 60,001 and over | 0.35 | 9,050 |

Appendix F: FSS Main Tax Tables

The following pages contain the single, joint and parent FSS Main Tax Tables for taxpayers who are paid on a weekly, fortnightly, 4 weekly or monthly basis

| Page | Table |
|-------|---------------------|
| 13-15 | Weekly Single |
| 16-17 | Weekly Parent |
| 18-19 | Weekly Married |
| 20-21 | Fortnightly Single |
| 22-23 | Fortnightly Parent |
| 24-25 | Fortnightly Married |
| 26-27 | 4 - Weekly Single |
| 28-29 | 4 - Weekly Parent |
| 30-31 | 4 - Weekly Married |
| 32-33 | Monthly Single |
| 34-35 | Monthly Parent |
| 36-37 | Monthly Married |

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 166 | 0 | 316 | 25 | 466 | 64 | 616 | 102 | 766 | 139 | 916 | 177 | 1066 | 214 |
| 167 | 0 | 317 | 25 | 467 | 64 | 617 | 102 | 767 | 139 | 917 | 177 | 1067 | 214 |
| 168 | 0 | 318 | 25 | 468 | 65 | 618 | 102 | 768 | 140 | 918 | 177 | 1068 | 215 |
| 169 | 0 | 319 | 26 | 469 | 65 | 619 | 102 | 769 | 140 | 919 | 177 | 1069 | 215 |
| 170 | 0 | 320 | 26 | 470 | 65 | 620 | 103 | 770 | 140 | 920 | 178 | 1070 | 215 |
| 171 | 0 | 321 | 26 | 471 | 65 | 621 | 103 | 771 | 140 | 921 | 178 | 1071 | 215 |
| 172 | 0 | 322 | 26 | 472 | 66 | 622 | 103 | 772 | 141 | 922 | 178 | 1072 | 216 |
| 173 | 0 | 323 | 27 | 473 | 66 | 623 | 103 | 773 | 141 | 923 | 178 | 1073 | 216 |
| 174 | 0 | 324 | 27 | 474 | 66 | 624 | 104 | 774 | 141 | 924 | 179 | 1074 | 216 |
| 175 | 0 | 325 | 27 | 475 | 66 | 625 | 104 | 775 | 141 | 925 | 179 | 1075 | 216 |
| 176 | 0 | 326 | 27 | 476 | 67 | 626 | 104 | 776 | 142 | 926 | 179 | 1076 | 217 |
| 177 | 0 | 327 | 28 | 477 | 67 | 627 | 104 | 777 | 142 | 927 | 179 | 1077 | 217 |
| 178 | 0 | 328 | 28 | 478 | 67 | 628 | 105 | 778 | 142 | 928 | 180 | 1078 | 217 |
| 179 | 1 | 329 | 28 | 479 | 67 | 629 | 105 | 779 | 142 | 929 | 180 | 1079 | 217 |
| 180 | 1 | 330 | 28 | 480 | 68 | 630 | 105 | 780 | 143 | 930 | 180 | 1080 | 218 |
| 181 | 1 | 331 | 29 | 481 | 68 | 631 | 105 | 781 | 143 | 931 | 180 | 1081 | 218 |
| 182 | 1 | 332 | 29 | 482 | 68 | 632 | 106 | 782 | 143 | 932 | 181 | 1082 | 218 |
| 183 | 1 | 333 | 29 | 483 | 68 | 633 | 106 | 783 | 143 | 933 | 181 | 1083 | 218 |
| 184 | 1 | 334 | 29 | 484 | 69 | 634 | 106 | 784 | 144 | 934 | 181 | 1084 | 219 |
| 185 | 1 | 335 | 30 | 485 | 69 | 635 | 106 | 785 | 144 | 935 | 181 | 1085 | 219 |
| 186 | 2 | 336 | 30 | 486 | 69 | 636 | 107 | 786 | 144 | 936 | 182 | 1086 | 219 |
| 187 | 2 | 337 | 30 | 487 | 69 | 637 | 107 | 787 | 144 | 937 | 182 | 1087 | 219 |
| 188 | 2 | 338 | 30 | 488 | 70 | 638 | 107 | 788 | 145 | 938 | 182 | 1088 | 220 |
| 189 | 2 | 339 | 31 | 489 | 70 | 639 | 107 | 789 | 145 | 939 | 182 | 1089 | 220 |
| 190 | 2 | 340 | 31 | 490 | 70 | 640 | 108 | 790 | 145 | 940 | 183 | 1090 | 220 |
| 191 | 2 | 341 | 31 | 491 | 70 | 641 | 108 | 791 | 145 | 941 | 183 | 1091 | 220 |
| 192 | 3 | 342 | 31 | 492 | 71 | 642 | 108 | 792 | 146 | 942 | 183 | 1092 | 221 |
| 193 | 3 | 343 | 32 | 493 | 71 | 643 | 108 | 793 | 146 | 943 | 183 | 1093 | 221 |
| 194 | 3 | 344 | 32 | 494 | 71 | 644 | 109 | 794 | 146 | 944 | 184 | 1094 | 221 |
| 195 | 3 | 345 | 32 | 495 | 71 | 645 | 109 | 795 | 146 | 945 | 184 | 1095 | 221 |
| 196 | 3 | 346 | 32 | 496 | 72 | 646 | 109 | 796 | 147 | 946 | 184 | 1096 | 222 |
| 197 | 3 | 347 | 33 | 497 | 72 | 647 | 109 | 797 | 147 | 947 | 184 | 1097 | 222 |
| 198 | 3 | 348 | 33 | 498 | 72 | 648 | 110 | 798 | 147 | 948 | 185 | 1098 | 222 |
| 199 | 4 | 349 | 33 | 499 | 72 | 649 | 110 | 799 | 147 | 949 | 185 | 1099 | 222 |
| 200 | 4 | 350 | 33 | 500 | 73 | 650 | 110 | 800 | 148 | 950 | 185 | 1100 | 223 |
| 201 | 4 | 351 | 34 | 501 | 73 | 651 | 110 | 801 | 148 | 951 | 185 | 1101 | 223 |
| 202 | 4 | 352 | 34 | 502 | 73 | 652 | 111 | 802 | 148 | 952 | 186 | 1102 | 223 |
| 203 | 4 | 353 | 34 | 503 | 73 | 653 | 111 | 803 | 148 | 953 | 186 | 1103 | 223 |
| 204 | 4 | 354 | 34 | 504 | 74 | 654 | 111 | 804 | 149 | 954 | 186 | 1104 | 224 |
| 205 | 4 | 355 | 35 | 505 | 74 | 655 | 111 | 805 | 149 | 955 | 186 | 1105 | 224 |
| 206 | 5 | 356 | 35 | 506 | 74 | 656 | 112 | 806 | 149 | 956 | 187 | 1106 | 224 |
| 207 | 5 | 357 | 35 | 507 | 74 | 657 | 112 | 807 | 149 | 957 | 187 | 1107 | 224 |
| 208 | 5 | 358 | 35 | 508 | 75 | 658 | 112 | 808 | 150 | 958 | 187 | 1108 | 225 |
| 209 | 5 | 359 | 36 | 509 | 75 | 659 | 112 | 809 | 150 | 959 | 187 | 1109 | 225 |
| 210 | 5 | 360 | 36 | 510 | 75 | 660 | 113 | 810 | 150 | 960 | 188 | 1110 | 225 |
| 211 | 5 | 361 | 36 | 511 | 75 | 661 | 113 | 811 | 150 | 961 | 188 | 1111 | 225 |
| 212 | 6 | 362 | 36 | 512 | 76 | 662 | 113 | 812 | 151 | 962 | 188 | 1112 | 226 |
| 213 | 6 | 363 | 37 | 513 | 76 | 663 | 113 | 813 | 151 | 963 | 188 | 1113 | 226 |
| 214 | 6 | 364 | 37 | 514 | 76 | 664 | 114 | 814 | 151 | 964 | 189 | 1114 | 226 |
| 215 | 6 | 365 | 37 | 515 | 76 | 665 | 114 | 815 | 151 | 965 | 189 | 1115 | 226 |
| 216 | 6 | 366 | 37 | 516 | 77 | 666 | 114 | 816 | 152 | 966 | 189 | 1116 | 227 |
| 217 | 6 | 367 | 38 | 517 | 77 | 667 | 114 | 817 | 152 | 967 | 189 | 1117 | 227 |
| 218 | 6 | 368 | 38 | 518 | 77 | 668 | 115 | 818 | 152 | 968 | 190 | 1118 | 227 |
| 219 | 7 | 369 | 38 | 519 | 77 | 669 | 115 | 819 | 152 | 969 | 190 | 1119 | 227 |
| 220 | 7 | 370 | 38 | 520 | 78 | 670 | 115 | 820 | 153 | 970 | 190 | 1120 | 228 |
| 221 | 7 | 371 | 39 | 521 | 78 | 671 | 115 | 821 | 153 | 971 | 190 | 1121 | 228 |
| 222 | 7 | 372 | 39 | 522 | 78 | 672 | 116 | 822 | 153 | 972 | 191 | 1122 | 228 |
| 223 | 7 | 373 | 39 | 523 | 78 | 673 | 116 | 823 | 153 | 973 | 191 | 1123 | 228 |
| 224 | 7 | 374 | 39 | 524 | 79 | 674 | 116 | 824 | 154 | 974 | 191 | 1124 | 229 |
| 225 | 7 | 375 | 40 | 525 | 79 | 675 | 116 | 825 | 154 | 975 | 191 | 1125 | 229 |
| 226 | 8 | 376 | 42 | 526 | 79 | 676 | 117 | 826 | 154 | 976 | 192 | 1126 | 229 |
| 227 | 8 | 377 | 42 | 527 | 79 | 677 | 117 | 827 | 154 | 977 | 192 | 1127 | 229 |
| 228 | 8 | 378 | 42 | 528 | 80 | 678 | 117 | 828 | 155 | 978 | 192 | 1128 | 230 |
| 229 | 8 | 379 | 42 | 529 | 80 | 679 | 117 | 829 | 155 | 979 | 192 | 1129 | 230 |
| 230 | 8 | 380 | 43 | 530 | 80 | 680 | 118 | 830 | 155 | 980 | 193 | 1130 | 230 |
| 231 | 8 | 381 | 43 | 531 | 80 | 681 | 118 | 831 | 155 | 981 | 193 | 1131 | 230 |
| 232 | 9 | 382 | 43 | 532 | 81 | 682 | 118 | 832 | 156 | 982 | 193 | 1132 | 231 |
| 233 | 9 | 383 | 43 | 533 | 81 | 683 | 118 | 833 | 156 | 983 | 193 | 1133 | 231 |
| 234 | 9 | 384 | 44 | 534 | 81 | 684 | 119 | 834 | 156 | 984 | 194 | 1134 | 231 |

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 235 | 9 | 385 | 44 | 535 | 81 | 685 | 119 | 835 | 156 | 985 | 194 | 1135 | 231 |
| 236 | 9 | 386 | 44 | 536 | 82 | 686 | 119 | 836 | 157 | 986 | 194 | 1136 | 232 |
| 237 | 9 | 387 | 44 | 537 | 82 | 687 | 119 | 837 | 157 | 987 | 194 | 1137 | 232 |
| 238 | 9 | 388 | 45 | 538 | 82 | 688 | 120 | 838 | 157 | 988 | 195 | 1138 | 232 |
| 239 | 10 | 389 | 45 | 539 | 82 | 689 | 120 | 839 | 157 | 989 | 195 | 1139 | 232 |
| 240 | 10 | 390 | 45 | 540 | 83 | 690 | 120 | 840 | 158 | 990 | 195 | 1140 | 233 |
| 241 | 10 | 391 | 45 | 541 | 83 | 691 | 120 | 841 | 158 | 991 | 195 | 1141 | 233 |
| 242 | 10 | 392 | 46 | 542 | 83 | 692 | 121 | 842 | 158 | 992 | 196 | 1142 | 233 |
| 243 | 10 | 393 | 46 | 543 | 83 | 693 | 121 | 843 | 158 | 993 | 196 | 1143 | 233 |
| 244 | 10 | 394 | 46 | 544 | 84 | 694 | 121 | 844 | 159 | 994 | 196 | 1144 | 234 |
| 245 | 10 | 395 | 46 | 545 | 84 | 695 | 121 | 845 | 159 | 995 | 196 | 1145 | 234 |
| 246 | 11 | 396 | 47 | 546 | 84 | 696 | 122 | 846 | 159 | 996 | 197 | 1146 | 234 |
| 247 | 11 | 397 | 47 | 547 | 84 | 697 | 122 | 847 | 159 | 997 | 197 | 1147 | 234 |
| 248 | 11 | 398 | 47 | 548 | 85 | 698 | 122 | 848 | 160 | 998 | 197 | 1148 | 235 |
| 249 | 11 | 399 | 47 | 549 | 85 | 699 | 122 | 849 | 160 | 999 | 197 | 1149 | 235 |
| 250 | 11 | 400 | 48 | 550 | 85 | 700 | 123 | 850 | 160 | 1000 | 198 | 1150 | 235 |
| 251 | 11 | 401 | 48 | 551 | 85 | 701 | 123 | 851 | 160 | 1001 | 198 | 1151 | 235 |
| 252 | 12 | 402 | 48 | 552 | 86 | 702 | 123 | 852 | 161 | 1002 | 198 | 1152 | 236 |
| 253 | 12 | 403 | 48 | 553 | 86 | 703 | 123 | 853 | 161 | 1003 | 198 | 1153 | 236 |
| 254 | 12 | 404 | 49 | 554 | 86 | 704 | 124 | 854 | 161 | 1004 | 199 | 1154 | 236 |
| 255 | 12 | 405 | 49 | 555 | 86 | 705 | 124 | 855 | 161 | 1005 | 199 | 1155 | 236 |
| 256 | 12 | 406 | 49 | 556 | 87 | 706 | 124 | 856 | 162 | 1006 | 199 | 1156 | 237 |
| 257 | 12 | 407 | 49 | 557 | 87 | 707 | 124 | 857 | 162 | 1007 | 199 | 1157 | 237 |
| 258 | 12 | 408 | 50 | 558 | 87 | 708 | 125 | 858 | 162 | 1008 | 200 | 1158 | 238 |
| 259 | 13 | 409 | 50 | 559 | 87 | 709 | 125 | 859 | 162 | 1009 | 200 | 1159 | 238 |
| 260 | 13 | 410 | 50 | 560 | 88 | 710 | 125 | 860 | 163 | 1010 | 200 | 1160 | 238 |
| 261 | 13 | 411 | 50 | 561 | 88 | 711 | 125 | 861 | 163 | 1011 | 200 | 1161 | 239 |
| 262 | 13 | 412 | 51 | 562 | 88 | 712 | 126 | 862 | 163 | 1012 | 201 | 1162 | 239 |
| 263 | 13 | 413 | 51 | 563 | 88 | 713 | 126 | 863 | 163 | 1013 | 201 | 1163 | 239 |
| 264 | 13 | 414 | 51 | 564 | 89 | 714 | 126 | 864 | 164 | 1014 | 201 | 1164 | 240 |
| 265 | 13 | 415 | 51 | 565 | 89 | 715 | 126 | 865 | 164 | 1015 | 201 | 1165 | 240 |
| 266 | 14 | 416 | 52 | 566 | 89 | 716 | 127 | 866 | 164 | 1016 | 202 | 1166 | 240 |
| 267 | 14 | 417 | 52 | 567 | 89 | 717 | 127 | 867 | 164 | 1017 | 202 | 1167 | 241 |
| 268 | 14 | 418 | 52 | 568 | 90 | 718 | 127 | 868 | 165 | 1018 | 202 | 1168 | 241 |
| 269 | 14 | 419 | 52 | 569 | 90 | 719 | 127 | 869 | 165 | 1019 | 202 | 1169 | 241 |
| 270 | 14 | 420 | 53 | 570 | 90 | 720 | 128 | 870 | 165 | 1020 | 203 | 1170 | 242 |
| 271 | 14 | 421 | 53 | 571 | 90 | 721 | 128 | 871 | 165 | 1021 | 203 | 1171 | 242 |
| 272 | 15 | 422 | 53 | 572 | 91 | 722 | 128 | 872 | 166 | 1022 | 203 | 1172 | 242 |
| 273 | 15 | 423 | 53 | 573 | 91 | 723 | 128 | 873 | 166 | 1023 | 203 | 1173 | 243 |
| 274 | 15 | 424 | 54 | 574 | 91 | 724 | 129 | 874 | 166 | 1024 | 204 | 1174 | 243 |
| 275 | 15 | 425 | 54 | 575 | 91 | 725 | 129 | 875 | 166 | 1025 | 204 | 1175 | 243 |
| 276 | 15 | 426 | 54 | 576 | 92 | 726 | 129 | 876 | 167 | 1026 | 204 | 1176 | 244 |
| 277 | 15 | 427 | 54 | 577 | 92 | 727 | 129 | 877 | 167 | 1027 | 204 | 1177 | 244 |
| 278 | 15 | 428 | 55 | 578 | 92 | 728 | 130 | 878 | 167 | 1028 | 205 | 1178 | 245 |
| 279 | 16 | 429 | 55 | 579 | 92 | 729 | 130 | 879 | 167 | 1029 | 205 | 1179 | 245 |
| 280 | 16 | 430 | 55 | 580 | 93 | 730 | 130 | 880 | 168 | 1030 | 205 | 1180 | 245 |
| 281 | 16 | 431 | 55 | 581 | 93 | 731 | 130 | 881 | 168 | 1031 | 205 | 1181 | 246 |
| 282 | 16 | 432 | 56 | 582 | 93 | 732 | 131 | 882 | 168 | 1032 | 206 | 1182 | 246 |
| 283 | 17 | 433 | 56 | 583 | 93 | 733 | 131 | 883 | 168 | 1033 | 206 | 1183 | 246 |
| 284 | 17 | 434 | 56 | 584 | 94 | 734 | 131 | 884 | 169 | 1034 | 206 | 1184 | 247 |
| 285 | 17 | 435 | 56 | 585 | 94 | 735 | 131 | 885 | 169 | 1035 | 206 | 1185 | 247 |
| 286 | 17 | 436 | 57 | 586 | 94 | 736 | 132 | 886 | 169 | 1036 | 207 | 1186 | 247 |
| 287 | 18 | 437 | 57 | 587 | 94 | 737 | 132 | 887 | 169 | 1037 | 207 | 1187 | 248 |
| 288 | 18 | 438 | 57 | 588 | 95 | 738 | 132 | 888 | 170 | 1038 | 207 | 1188 | 248 |
| 289 | 18 | 439 | 57 | 589 | 95 | 739 | 132 | 889 | 170 | 1039 | 207 | 1189 | 248 |
| 290 | 18 | 440 | 58 | 590 | 95 | 740 | 133 | 890 | 170 | 1040 | 208 | 1190 | 249 |
| 291 | 19 | 441 | 58 | 591 | 95 | 741 | 133 | 891 | 170 | 1041 | 208 | 1191 | 249 |
| 292 | 19 | 442 | 58 | 592 | 96 | 742 | 133 | 892 | 171 | 1042 | 208 | 1192 | 249 |
| 293 | 19 | 443 | 58 | 593 | 96 | 743 | 133 | 893 | 171 | 1043 | 208 | 1193 | 250 |
| 294 | 19 | 444 | 59 | 594 | 96 | 744 | 134 | 894 | 171 | 1044 | 209 | 1194 | 250 |
| 295 | 20 | 445 | 59 | 595 | 96 | 745 | 134 | 895 | 171 | 1045 | 209 | 1195 | 250 |
| 296 | 20 | 446 | 59 | 596 | 97 | 746 | 134 | 896 | 172 | 1046 | 209 | 1196 | 251 |
| 297 | 20 | 447 | 59 | 597 | 97 | 747 | 134 | 897 | 172 | 1047 | 209 | 1197 | 251 |
| 298 | 20 | 448 | 60 | 598 | 97 | 748 | 135 | 898 | 172 | 1048 | 210 | 1198 | 252 |
| 299 | 21 | 449 | 60 | 599 | 97 | 749 | 135 | 899 | 172 | 1049 | 210 | 1199 | 252 |
| 300 | 21 | 450 | 60 | 600 | 98 | 750 | 135 | 900 | 173 | 1050 | 210 | 1200 | 252 |
| 301 | 21 | 451 | 60 | 601 | 98 | 751 | 135 | 901 | 173 | 1051 | 210 | 1201 | 253 |
| 302 | 21 | 452 | 61 | 602 | 98 | 752 | 136 | 902 | 173 | 1052 | 211 | 1202 | 253 |
| 303 | 22 | 453 | 61 | 603 | 98 | 753 | 136 | 903 | 173 | 1053 | 211 | 1203 | 253 |

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 304 | 22 | 454 | 61 | 604 | 99 | 754 | 136 | 904 | 174 | 1054 | 211 | 1204 | 254 |
| 305 | 22 | 455 | 61 | 605 | 99 | 755 | 136 | 905 | 174 | 1055 | 211 | 1205 | 254 |
| 306 | 22 | 456 | 62 | 606 | 99 | 756 | 137 | 906 | 174 | 1056 | 212 | 1206 | 254 |
| 307 | 23 | 457 | 62 | 607 | 99 | 757 | 137 | 907 | 174 | 1057 | 212 | 1207 | 255 |
| 308 | 23 | 458 | 62 | 608 | 100 | 758 | 137 | 908 | 175 | 1058 | 212 | 1208 | 255 |
| 309 | 23 | 459 | 62 | 609 | 100 | 759 | 137 | 909 | 175 | 1059 | 212 | 1209 | 255 |
| 310 | 23 | 460 | 63 | 610 | 100 | 760 | 138 | 910 | 175 | 1060 | 213 | 1210 | 256 |
| 311 | 24 | 461 | 63 | 611 | 100 | 761 | 138 | 911 | 175 | 1061 | 213 | 1211 | 256 |
| 312 | 24 | 462 | 63 | 612 | 101 | 762 | 138 | 912 | 176 | 1062 | 213 | 1212 | 256 |
| 313 | 24 | 463 | 63 | 613 | 101 | 763 | 138 | 913 | 176 | 1063 | 213 | 1213 | 257 |
| 314 | 24 | 464 | 64 | 614 | 101 | 764 | 139 | 914 | 176 | 1064 | 214 | 1214 | 257 |
| 315 | 25 | 465 | 64 | 615 | 101 | 765 | 139 | 915 | 176 | 1065 | 214 | 1215 | 257 |

FSS Main Tax Deduction Tables

2018: 52 Weekly - Parent Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 182 | 0 | 307 | 16 | 432 | 49 | 557 | 81 | 682 | 112 | 807 | 143 | 932 | 174 | 1057 | 206 |
| 183 | 0 | 308 | 16 | 433 | 50 | 558 | 81 | 683 | 112 | 808 | 143 | 933 | 175 | 1058 | 206 |
| 184 | 0 | 309 | 17 | 434 | 50 | 559 | 81 | 684 | 112 | 809 | 144 | 934 | 175 | 1059 | 206 |
| 185 | 0 | 310 | 17 | 435 | 50 | 560 | 81 | 685 | 113 | 810 | 144 | 935 | 175 | 1060 | 206 |
| 186 | 0 | 311 | 17 | 436 | 50 | 561 | 82 | 686 | 113 | 811 | 144 | 936 | 175 | 1061 | 207 |
| 187 | 0 | 312 | 17 | 437 | 51 | 562 | 82 | 687 | 113 | 812 | 144 | 937 | 176 | 1062 | 207 |
| 188 | 0 | 313 | 18 | 438 | 51 | 563 | 82 | 688 | 113 | 813 | 145 | 938 | 176 | 1063 | 207 |
| 189 | 0 | 314 | 18 | 439 | 51 | 564 | 82 | 689 | 114 | 814 | 145 | 939 | 176 | 1064 | 207 |
| 190 | 0 | 315 | 18 | 440 | 51 | 565 | 83 | 690 | 114 | 815 | 145 | 940 | 176 | 1065 | 208 |
| 191 | 0 | 316 | 18 | 441 | 52 | 566 | 83 | 691 | 114 | 816 | 145 | 941 | 177 | 1066 | 208 |
| 192 | 0 | 317 | 19 | 442 | 52 | 567 | 83 | 692 | 114 | 817 | 146 | 942 | 177 | 1067 | 208 |
| 193 | 0 | 318 | 19 | 443 | 52 | 568 | 83 | 693 | 115 | 818 | 146 | 943 | 177 | 1068 | 208 |
| 194 | 0 | 319 | 19 | 444 | 52 | 569 | 84 | 694 | 115 | 819 | 146 | 944 | 177 | 1069 | 209 |
| 195 | 0 | 320 | 19 | 445 | 53 | 570 | 84 | 695 | 115 | 820 | 146 | 945 | 178 | 1070 | 209 |
| 196 | 0 | 321 | 20 | 446 | 53 | 571 | 84 | 696 | 115 | 821 | 147 | 946 | 178 | 1071 | 209 |
| 197 | 0 | 322 | 20 | 447 | 53 | 572 | 84 | 697 | 116 | 822 | 147 | 947 | 178 | 1072 | 209 |
| 198 | 0 | 323 | 20 | 448 | 53 | 573 | 85 | 698 | 116 | 823 | 147 | 948 | 178 | 1073 | 210 |
| 199 | 0 | 324 | 20 | 449 | 54 | 574 | 85 | 699 | 116 | 824 | 147 | 949 | 179 | 1074 | 210 |
| 200 | 0 | 325 | 21 | 450 | 54 | 575 | 85 | 700 | 116 | 825 | 148 | 950 | 179 | 1075 | 210 |
| 201 | 0 | 326 | 21 | 451 | 54 | 576 | 85 | 701 | 117 | 826 | 148 | 951 | 179 | 1076 | 210 |
| 202 | 0 | 327 | 21 | 452 | 54 | 577 | 86 | 702 | 117 | 827 | 148 | 952 | 179 | 1077 | 211 |
| 203 | 0 | 328 | 21 | 453 | 55 | 578 | 86 | 703 | 117 | 828 | 148 | 953 | 180 | 1078 | 211 |
| 204 | 0 | 329 | 22 | 454 | 55 | 579 | 86 | 704 | 117 | 829 | 149 | 954 | 180 | 1079 | 211 |
| 205 | 0 | 330 | 22 | 455 | 55 | 580 | 86 | 705 | 118 | 830 | 149 | 955 | 180 | 1080 | 211 |
| 206 | 1 | 331 | 22 | 456 | 55 | 581 | 87 | 706 | 118 | 831 | 149 | 956 | 180 | 1081 | 212 |
| 207 | 1 | 332 | 22 | 457 | 56 | 582 | 87 | 707 | 118 | 832 | 149 | 957 | 181 | 1082 | 212 |
| 208 | 1 | 333 | 23 | 458 | 56 | 583 | 87 | 708 | 118 | 833 | 150 | 958 | 181 | 1083 | 212 |
| 209 | 1 | 334 | 23 | 459 | 56 | 584 | 87 | 709 | 119 | 834 | 150 | 959 | 181 | 1084 | 212 |
| 210 | 1 | 335 | 23 | 460 | 56 | 585 | 88 | 710 | 119 | 835 | 150 | 960 | 181 | 1085 | 213 |
| 211 | 1 | 336 | 23 | 461 | 57 | 586 | 88 | 711 | 119 | 836 | 150 | 961 | 182 | 1086 | 213 |
| 212 | 2 | 337 | 24 | 462 | 57 | 587 | 88 | 712 | 119 | 837 | 151 | 962 | 182 | 1087 | 213 |
| 213 | 2 | 338 | 24 | 463 | 57 | 588 | 88 | 713 | 120 | 838 | 151 | 963 | 182 | 1088 | 213 |
| 214 | 2 | 339 | 24 | 464 | 57 | 589 | 89 | 714 | 120 | 839 | 151 | 964 | 182 | 1089 | 214 |
| 215 | 2 | 340 | 24 | 465 | 58 | 590 | 89 | 715 | 120 | 840 | 151 | 965 | 183 | 1090 | 214 |
| 216 | 2 | 341 | 25 | 466 | 58 | 591 | 89 | 716 | 120 | 841 | 152 | 966 | 183 | 1091 | 214 |
| 217 | 2 | 342 | 25 | 467 | 58 | 592 | 89 | 717 | 121 | 842 | 152 | 967 | 183 | 1092 | 214 |
| 218 | 2 | 343 | 25 | 468 | 58 | 593 | 90 | 718 | 121 | 843 | 152 | 968 | 183 | 1093 | 215 |
| 219 | 3 | 344 | 25 | 469 | 59 | 594 | 90 | 719 | 121 | 844 | 152 | 969 | 184 | 1094 | 215 |
| 220 | 3 | 345 | 26 | 470 | 59 | 595 | 90 | 720 | 121 | 845 | 153 | 970 | 184 | 1095 | 215 |
| 221 | 3 | 346 | 26 | 471 | 59 | 596 | 90 | 721 | 122 | 846 | 153 | 971 | 184 | 1096 | 215 |
| 222 | 3 | 347 | 26 | 472 | 59 | 597 | 91 | 722 | 122 | 847 | 153 | 972 | 184 | 1097 | 216 |
| 223 | 3 | 348 | 26 | 473 | 60 | 598 | 91 | 723 | 122 | 848 | 153 | 973 | 185 | 1098 | 216 |
| 224 | 3 | 349 | 27 | 474 | 60 | 599 | 91 | 724 | 122 | 849 | 154 | 974 | 185 | 1099 | 216 |
| 225 | 3 | 350 | 27 | 475 | 60 | 600 | 91 | 725 | 123 | 850 | 154 | 975 | 185 | 1100 | 216 |
| 226 | 4 | 351 | 27 | 476 | 60 | 601 | 92 | 726 | 123 | 851 | 154 | 976 | 185 | 1101 | 217 |
| 227 | 4 | 352 | 27 | 477 | 61 | 602 | 92 | 727 | 123 | 852 | 154 | 977 | 186 | 1102 | 217 |
| 228 | 4 | 353 | 28 | 478 | 61 | 603 | 92 | 728 | 123 | 853 | 155 | 978 | 186 | 1103 | 217 |
| 229 | 4 | 354 | 28 | 479 | 61 | 604 | 92 | 729 | 124 | 854 | 155 | 979 | 186 | 1104 | 217 |
| 230 | 4 | 355 | 28 | 480 | 61 | 605 | 93 | 730 | 124 | 855 | 155 | 980 | 186 | 1105 | 218 |
| 231 | 4 | 356 | 28 | 481 | 62 | 606 | 93 | 731 | 124 | 856 | 155 | 981 | 187 | 1106 | 218 |
| 232 | 5 | 357 | 29 | 482 | 62 | 607 | 93 | 732 | 124 | 857 | 156 | 982 | 187 | 1107 | 218 |
| 233 | 5 | 358 | 29 | 483 | 62 | 608 | 93 | 733 | 125 | 858 | 156 | 983 | 187 | 1108 | 218 |
| 234 | 5 | 359 | 29 | 484 | 62 | 609 | 94 | 734 | 125 | 859 | 156 | 984 | 187 | 1109 | 219 |
| 235 | 5 | 360 | 29 | 485 | 63 | 610 | 94 | 735 | 125 | 860 | 156 | 985 | 188 | 1110 | 219 |
| 236 | 5 | 361 | 30 | 486 | 63 | 611 | 94 | 736 | 125 | 861 | 157 | 986 | 188 | 1111 | 219 |
| 237 | 5 | 362 | 30 | 487 | 63 | 612 | 94 | 737 | 126 | 862 | 157 | 987 | 188 | 1112 | 219 |
| 238 | 5 | 363 | 30 | 488 | 63 | 613 | 95 | 738 | 126 | 863 | 157 | 988 | 188 | 1113 | 220 |
| 239 | 6 | 364 | 30 | 489 | 64 | 614 | 95 | 739 | 126 | 864 | 157 | 989 | 189 | 1114 | 220 |
| 240 | 6 | 365 | 31 | 490 | 64 | 615 | 95 | 740 | 126 | 865 | 158 | 990 | 189 | 1115 | 220 |
| 241 | 6 | 366 | 31 | 491 | 64 | 616 | 95 | 741 | 127 | 866 | 158 | 991 | 189 | 1116 | 220 |
| 242 | 6 | 367 | 31 | 492 | 64 | 617 | 96 | 742 | 127 | 867 | 158 | 992 | 189 | 1117 | 221 |
| 243 | 6 | 368 | 31 | 493 | 65 | 618 | 96 | 743 | 127 | 868 | 158 | 993 | 190 | 1118 | 221 |
| 244 | 6 | 369 | 32 | 494 | 65 | 619 | 96 | 744 | 127 | 869 | 159 | 994 | 190 | 1119 | 221 |
| 245 | 6 | 370 | 32 | 495 | 65 | 620 | 96 | 745 | 128 | 870 | 159 | 995 | 190 | 1120 | 221 |
| 246 | 7 | 371 | 32 | 496 | 65 | 621 | 97 | 746 | 128 | 871 | 159 | 996 | 190 | 1121 | 222 |
| 247 | 7 | 372 | 32 | 497 | 66 | 622 | 97 | 747 | 128 | 872 | 159 | 997 | 191 | 1122 | 222 |
| 248 | 7 | 373 | 33 | 498 | 66 | 623 | 97 | 748 | 128 | 873 | 160 | 998 | 191 | 1123 | 222 |
| 249 | 7 | 374 | 33 | 499 | 66 | 624 | 97 | 749 | 129 | 874 | 160 | 999 | 191 | 1124 | 222 |
| 250 | 7 | 375 | 33 | 500 | 66 | 625 | 98 | 750 | 129 | 875 | 160 | 1000 | 191 | 1125 | 223 |

52 Weekly - Parent Rates... continues

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 251 | 7 | 376 | 33 | 501 | 67 | 626 | 98 | 751 | 129 | 876 | 160 | 1001 | 192 | 1126 | 223 |
| 252 | 8 | 377 | 34 | 502 | 67 | 627 | 98 | 752 | 129 | 877 | 161 | 1002 | 192 | 1127 | 223 |
| 253 | 8 | 378 | 34 | 503 | 67 | 628 | 98 | 753 | 130 | 878 | 161 | 1003 | 192 | 1128 | 223 |
| 254 | 8 | 379 | 34 | 504 | 67 | 629 | 99 | 754 | 130 | 879 | 161 | 1004 | 192 | 1129 | 224 |
| 255 | 8 | 380 | 34 | 505 | 68 | 630 | 99 | 755 | 130 | 880 | 161 | 1005 | 193 | 1130 | 224 |
| 256 | 8 | 381 | 35 | 506 | 68 | 631 | 99 | 756 | 130 | 881 | 162 | 1006 | 193 | 1131 | 224 |
| 257 | 8 | 382 | 35 | 507 | 68 | 632 | 99 | 757 | 131 | 882 | 162 | 1007 | 193 | 1132 | 224 |
| 258 | 8 | 383 | 35 | 508 | 68 | 633 | 100 | 758 | 131 | 883 | 162 | 1008 | 193 | 1133 | 225 |
| 259 | 9 | 384 | 35 | 509 | 69 | 634 | 100 | 759 | 131 | 884 | 162 | 1009 | 194 | 1134 | 225 |
| 260 | 9 | 385 | 36 | 510 | 69 | 635 | 100 | 760 | 131 | 885 | 163 | 1010 | 194 | 1135 | 225 |
| 261 | 9 | 386 | 36 | 511 | 69 | 636 | 100 | 761 | 132 | 886 | 163 | 1011 | 194 | 1136 | 225 |
| 262 | 9 | 387 | 36 | 512 | 69 | 637 | 101 | 762 | 132 | 887 | 163 | 1012 | 194 | 1137 | 226 |
| 263 | 9 | 388 | 36 | 513 | 70 | 638 | 101 | 763 | 132 | 888 | 163 | 1013 | 195 | 1138 | 226 |
| 264 | 9 | 389 | 37 | 514 | 70 | 639 | 101 | 764 | 132 | 889 | 164 | 1014 | 195 | 1139 | 226 |
| 265 | 9 | 390 | 37 | 515 | 70 | 640 | 101 | 765 | 133 | 890 | 164 | 1015 | 195 | 1140 | 226 |
| 266 | 10 | 391 | 37 | 516 | 70 | 641 | 102 | 766 | 133 | 891 | 164 | 1016 | 195 | 1141 | 227 |
| 267 | 10 | 392 | 37 | 517 | 71 | 642 | 102 | 767 | 133 | 892 | 164 | 1017 | 196 | 1142 | 227 |
| 268 | 10 | 393 | 38 | 518 | 71 | 643 | 102 | 768 | 133 | 893 | 165 | 1018 | 196 | 1143 | 227 |
| 269 | 10 | 394 | 38 | 519 | 71 | 644 | 102 | 769 | 134 | 894 | 165 | 1019 | 196 | 1144 | 227 |
| 270 | 10 | 395 | 38 | 520 | 71 | 645 | 103 | 770 | 134 | 895 | 165 | 1020 | 196 | 1145 | 228 |
| 271 | 10 | 396 | 38 | 521 | 72 | 646 | 103 | 771 | 134 | 896 | 165 | 1021 | 197 | 1146 | 228 |
| 272 | 11 | 397 | 39 | 522 | 72 | 647 | 103 | 772 | 134 | 897 | 166 | 1022 | 197 | 1147 | 228 |
| 273 | 11 | 398 | 39 | 523 | 72 | 648 | 103 | 773 | 135 | 898 | 166 | 1023 | 197 | 1148 | 228 |
| 274 | 11 | 399 | 39 | 524 | 72 | 649 | 104 | 774 | 135 | 899 | 166 | 1024 | 197 | 1149 | 229 |
| 275 | 11 | 400 | 39 | 525 | 73 | 650 | 104 | 775 | 135 | 900 | 166 | 1025 | 198 | 1150 | 229 |
| 276 | 11 | 401 | 40 | 526 | 73 | 651 | 104 | 776 | 135 | 901 | 167 | 1026 | 198 | 1151 | 229 |
| 277 | 11 | 402 | 40 | 527 | 73 | 652 | 104 | 777 | 136 | 902 | 167 | 1027 | 198 | 1152 | 229 |
| 278 | 11 | 403 | 40 | 528 | 73 | 653 | 105 | 778 | 136 | 903 | 167 | 1028 | 198 | 1153 | 230 |
| 279 | 12 | 404 | 40 | 529 | 74 | 654 | 105 | 779 | 136 | 904 | 167 | 1029 | 199 | 1154 | 230 |
| 280 | 12 | 405 | 41 | 530 | 74 | 655 | 105 | 780 | 136 | 905 | 168 | 1030 | 199 | 1155 | 230 |
| 281 | 12 | 406 | 41 | 531 | 74 | 656 | 105 | 781 | 137 | 906 | 168 | 1031 | 199 | 1156 | 231 |
| 282 | 12 | 407 | 41 | 532 | 74 | 657 | 106 | 782 | 137 | 907 | 168 | 1032 | 199 | 1157 | 231 |
| 283 | 12 | 408 | 43 | 533 | 75 | 658 | 106 | 783 | 137 | 908 | 168 | 1033 | 200 | 1158 | 231 |
| 284 | 12 | 409 | 44 | 534 | 75 | 659 | 106 | 784 | 137 | 909 | 169 | 1034 | 200 | 1159 | 232 |
| 285 | 12 | 410 | 44 | 535 | 75 | 660 | 106 | 785 | 138 | 910 | 169 | 1035 | 200 | 1160 | 232 |
| 286 | 13 | 411 | 44 | 536 | 75 | 661 | 107 | 786 | 138 | 911 | 169 | 1036 | 200 | 1161 | 232 |
| 287 | 13 | 412 | 44 | 537 | 76 | 662 | 107 | 787 | 138 | 912 | 169 | 1037 | 201 | 1162 | 233 |
| 288 | 13 | 413 | 45 | 538 | 76 | 663 | 107 | 788 | 138 | 913 | 170 | 1038 | 201 | 1163 | 233 |
| 289 | 13 | 414 | 45 | 539 | 76 | 664 | 107 | 789 | 139 | 914 | 170 | 1039 | 201 | 1164 | 233 |
| 290 | 13 | 415 | 45 | 540 | 76 | 665 | 108 | 790 | 139 | 915 | 170 | 1040 | 201 | 1165 | 234 |
| 291 | 13 | 416 | 45 | 541 | 77 | 666 | 108 | 791 | 139 | 916 | 170 | 1041 | 202 | 1166 | 234 |
| 292 | 14 | 417 | 46 | 542 | 77 | 667 | 108 | 792 | 139 | 917 | 171 | 1042 | 202 | 1167 | 234 |
| 293 | 14 | 418 | 46 | 543 | 77 | 668 | 108 | 793 | 140 | 918 | 171 | 1043 | 202 | 1168 | 235 |
| 294 | 14 | 419 | 46 | 544 | 77 | 669 | 109 | 794 | 140 | 919 | 171 | 1044 | 202 | 1169 | 235 |
| 295 | 14 | 420 | 46 | 545 | 78 | 670 | 109 | 795 | 140 | 920 | 171 | 1045 | 203 | 1170 | 235 |
| 296 | 14 | 421 | 47 | 546 | 78 | 671 | 109 | 796 | 140 | 921 | 172 | 1046 | 203 | 1171 | 236 |
| 297 | 14 | 422 | 47 | 547 | 78 | 672 | 109 | 797 | 141 | 922 | 172 | 1047 | 203 | 1172 | 236 |
| 298 | 14 | 423 | 47 | 548 | 78 | 673 | 110 | 798 | 141 | 923 | 172 | 1048 | 203 | 1173 | 237 |
| 299 | 15 | 424 | 47 | 549 | 79 | 674 | 110 | 799 | 141 | 924 | 172 | 1049 | 204 | 1174 | 237 |
| 300 | 15 | 425 | 48 | 550 | 79 | 675 | 110 | 800 | 141 | 925 | 173 | 1050 | 204 | 1175 | 237 |
| 301 | 15 | 426 | 48 | 551 | 79 | 676 | 110 | 801 | 142 | 926 | 173 | 1051 | 204 | 1176 | 238 |
| 302 | 15 | 427 | 48 | 552 | 79 | 677 | 111 | 802 | 142 | 927 | 173 | 1052 | 204 | 1177 | 238 |
| 303 | 15 | 428 | 48 | 553 | 80 | 678 | 111 | 803 | 142 | 928 | 173 | 1053 | 205 | 1178 | 238 |
| 304 | 15 | 429 | 49 | 554 | 80 | 679 | 111 | 804 | 142 | 929 | 174 | 1054 | 205 | 1179 | 239 |
| 305 | 16 | 430 | 49 | 555 | 80 | 680 | 111 | 805 | 143 | 930 | 174 | 1055 | 205 | 1180 | 239 |
| 306 | 16 | 431 | 49 | 556 | 80 | 681 | 112 | 806 | 143 | 931 | 174 | 1056 | 205 | 1181 | 239 |

For emoluments in excess of €1,181 weekly, multiply the excess (i.e. the amount over €1,181) by .35 and add €239.
Eg: The FSS main tax deduction on emoluments of €1,300 weekly would be $(119 \times 0.35) + 239 = 281$

FSS Main Tax Deduction Tables

2018: 52 Weekly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 232 | 0 | 367 | 18 | 502 | 48 | 637 | 84 | 772 | 118 | 907 | 152 | 1042 | 185 |
| 233 | 0 | 368 | 19 | 503 | 48 | 638 | 84 | 773 | 118 | 908 | 152 | 1043 | 186 |
| 234 | 0 | 369 | 19 | 504 | 49 | 639 | 85 | 774 | 118 | 909 | 152 | 1044 | 186 |
| 235 | 0 | 370 | 19 | 505 | 49 | 640 | 85 | 775 | 119 | 910 | 152 | 1045 | 186 |
| 236 | 0 | 371 | 19 | 506 | 49 | 641 | 85 | 776 | 119 | 911 | 153 | 1046 | 186 |
| 237 | 0 | 372 | 19 | 507 | 49 | 642 | 85 | 777 | 119 | 912 | 153 | 1047 | 187 |
| 238 | 0 | 373 | 19 | 508 | 50 | 643 | 86 | 778 | 119 | 913 | 153 | 1048 | 187 |
| 239 | 0 | 374 | 19 | 509 | 50 | 644 | 86 | 779 | 120 | 914 | 153 | 1049 | 187 |
| 240 | 0 | 375 | 20 | 510 | 50 | 645 | 86 | 780 | 120 | 915 | 154 | 1050 | 187 |
| 241 | 0 | 376 | 20 | 511 | 50 | 646 | 86 | 781 | 120 | 916 | 154 | 1051 | 188 |
| 242 | 0 | 377 | 20 | 512 | 51 | 647 | 87 | 782 | 120 | 917 | 154 | 1052 | 188 |
| 243 | 0 | 378 | 20 | 513 | 51 | 648 | 87 | 783 | 121 | 918 | 154 | 1053 | 188 |
| 244 | 0 | 379 | 20 | 514 | 51 | 649 | 87 | 784 | 121 | 919 | 155 | 1054 | 188 |
| 245 | 0 | 380 | 20 | 515 | 51 | 650 | 87 | 785 | 121 | 920 | 155 | 1055 | 189 |
| 246 | 0 | 381 | 21 | 516 | 52 | 651 | 88 | 786 | 121 | 921 | 155 | 1056 | 189 |
| 247 | 0 | 382 | 21 | 517 | 52 | 652 | 88 | 787 | 122 | 922 | 155 | 1057 | 189 |
| 248 | 1 | 383 | 21 | 518 | 52 | 653 | 88 | 788 | 122 | 923 | 156 | 1058 | 189 |
| 249 | 1 | 384 | 21 | 519 | 52 | 654 | 88 | 789 | 122 | 924 | 156 | 1059 | 190 |
| 250 | 1 | 385 | 21 | 520 | 53 | 655 | 89 | 790 | 122 | 925 | 156 | 1060 | 190 |
| 251 | 1 | 386 | 21 | 521 | 53 | 656 | 89 | 791 | 123 | 926 | 156 | 1061 | 190 |
| 252 | 1 | 387 | 21 | 522 | 53 | 657 | 89 | 792 | 123 | 927 | 157 | 1062 | 190 |
| 253 | 1 | 388 | 22 | 523 | 53 | 658 | 89 | 793 | 123 | 928 | 157 | 1063 | 191 |
| 254 | 1 | 389 | 22 | 524 | 54 | 659 | 90 | 794 | 123 | 929 | 157 | 1064 | 191 |
| 255 | 2 | 390 | 22 | 525 | 54 | 660 | 90 | 795 | 124 | 930 | 157 | 1065 | 191 |
| 256 | 2 | 391 | 22 | 526 | 54 | 661 | 90 | 796 | 124 | 931 | 158 | 1066 | 191 |
| 257 | 2 | 392 | 22 | 527 | 54 | 662 | 90 | 797 | 124 | 932 | 158 | 1067 | 192 |
| 258 | 2 | 393 | 22 | 528 | 55 | 663 | 91 | 798 | 124 | 933 | 158 | 1068 | 192 |
| 259 | 2 | 394 | 22 | 529 | 55 | 664 | 91 | 799 | 125 | 934 | 158 | 1069 | 192 |
| 260 | 2 | 395 | 23 | 530 | 55 | 665 | 91 | 800 | 125 | 935 | 159 | 1070 | 192 |
| 261 | 3 | 396 | 23 | 531 | 55 | 666 | 91 | 801 | 125 | 936 | 159 | 1071 | 193 |
| 262 | 3 | 397 | 23 | 532 | 56 | 667 | 92 | 802 | 125 | 937 | 159 | 1072 | 193 |
| 263 | 3 | 398 | 23 | 533 | 56 | 668 | 92 | 803 | 126 | 938 | 159 | 1073 | 193 |
| 264 | 3 | 399 | 23 | 534 | 56 | 669 | 92 | 804 | 126 | 939 | 160 | 1074 | 193 |
| 265 | 3 | 400 | 23 | 535 | 56 | 670 | 92 | 805 | 126 | 940 | 160 | 1075 | 194 |
| 266 | 3 | 401 | 24 | 536 | 57 | 671 | 93 | 806 | 126 | 941 | 160 | 1076 | 194 |
| 267 | 3 | 402 | 24 | 537 | 57 | 672 | 93 | 807 | 127 | 942 | 160 | 1077 | 194 |
| 268 | 4 | 403 | 24 | 538 | 57 | 673 | 93 | 808 | 127 | 943 | 161 | 1078 | 194 |
| 269 | 4 | 404 | 24 | 539 | 57 | 674 | 93 | 809 | 127 | 944 | 161 | 1079 | 195 |
| 270 | 4 | 405 | 24 | 540 | 58 | 675 | 94 | 810 | 127 | 945 | 161 | 1080 | 195 |
| 271 | 4 | 406 | 24 | 541 | 58 | 676 | 94 | 811 | 128 | 946 | 161 | 1081 | 195 |
| 272 | 4 | 407 | 24 | 542 | 58 | 677 | 94 | 812 | 128 | 947 | 162 | 1082 | 195 |
| 273 | 4 | 408 | 25 | 543 | 58 | 678 | 94 | 813 | 128 | 948 | 162 | 1083 | 196 |
| 274 | 4 | 409 | 25 | 544 | 59 | 679 | 95 | 814 | 128 | 949 | 162 | 1084 | 196 |
| 275 | 5 | 410 | 25 | 545 | 59 | 680 | 95 | 815 | 129 | 950 | 162 | 1085 | 196 |
| 276 | 5 | 411 | 25 | 546 | 59 | 681 | 95 | 816 | 129 | 951 | 163 | 1086 | 196 |
| 277 | 5 | 412 | 26 | 547 | 59 | 682 | 95 | 817 | 129 | 952 | 163 | 1087 | 197 |
| 278 | 5 | 413 | 26 | 548 | 60 | 683 | 96 | 818 | 129 | 953 | 163 | 1088 | 197 |
| 279 | 5 | 414 | 26 | 549 | 60 | 684 | 96 | 819 | 130 | 954 | 163 | 1089 | 197 |
| 280 | 5 | 415 | 26 | 550 | 60 | 685 | 96 | 820 | 130 | 955 | 164 | 1090 | 197 |
| 281 | 6 | 416 | 27 | 551 | 60 | 686 | 96 | 821 | 130 | 956 | 164 | 1091 | 198 |
| 282 | 6 | 417 | 27 | 552 | 63 | 687 | 97 | 822 | 130 | 957 | 164 | 1092 | 198 |
| 283 | 6 | 418 | 27 | 553 | 63 | 688 | 97 | 823 | 131 | 958 | 164 | 1093 | 198 |
| 284 | 6 | 419 | 27 | 554 | 63 | 689 | 97 | 824 | 131 | 959 | 165 | 1094 | 198 |
| 285 | 6 | 420 | 28 | 555 | 64 | 690 | 97 | 825 | 131 | 960 | 165 | 1095 | 199 |
| 286 | 6 | 421 | 28 | 556 | 64 | 691 | 98 | 826 | 131 | 961 | 165 | 1096 | 199 |
| 287 | 6 | 422 | 28 | 557 | 64 | 692 | 98 | 827 | 132 | 962 | 165 | 1097 | 199 |
| 288 | 7 | 423 | 28 | 558 | 64 | 693 | 98 | 828 | 132 | 963 | 166 | 1098 | 199 |
| 289 | 7 | 424 | 29 | 559 | 65 | 694 | 98 | 829 | 132 | 964 | 166 | 1099 | 200 |
| 290 | 7 | 425 | 29 | 560 | 65 | 695 | 99 | 830 | 132 | 965 | 166 | 1100 | 200 |
| 291 | 7 | 426 | 29 | 561 | 65 | 696 | 99 | 831 | 133 | 966 | 166 | 1101 | 200 |
| 292 | 7 | 427 | 29 | 562 | 65 | 697 | 99 | 832 | 133 | 967 | 167 | 1102 | 200 |
| 293 | 7 | 428 | 30 | 563 | 66 | 698 | 99 | 833 | 133 | 968 | 167 | 1103 | 201 |
| 294 | 7 | 429 | 30 | 564 | 66 | 699 | 100 | 834 | 133 | 969 | 167 | 1104 | 201 |
| 295 | 8 | 430 | 30 | 565 | 66 | 700 | 100 | 835 | 134 | 970 | 167 | 1105 | 201 |
| 296 | 8 | 431 | 30 | 566 | 66 | 701 | 100 | 836 | 134 | 971 | 168 | 1106 | 201 |
| 297 | 8 | 432 | 31 | 567 | 67 | 702 | 100 | 837 | 134 | 972 | 168 | 1107 | 202 |
| 298 | 8 | 433 | 31 | 568 | 67 | 703 | 101 | 838 | 134 | 973 | 168 | 1108 | 202 |
| 299 | 8 | 434 | 31 | 569 | 67 | 704 | 101 | 839 | 135 | 974 | 168 | 1109 | 202 |
| 300 | 8 | 435 | 31 | 570 | 67 | 705 | 101 | 840 | 135 | 975 | 169 | 1110 | 202 |

52 Weekly - Married Rates... continues

FSS Main Tax Deduction Tables

2018: 52 Weekly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 301 | 9 | 436 | 32 | 571 | 68 | 706 | 101 | 841 | 135 | 976 | 169 | 1111 | 203 |
| 302 | 9 | 437 | 32 | 572 | 68 | 707 | 102 | 842 | 135 | 977 | 169 | 1112 | 203 |
| 303 | 9 | 438 | 32 | 573 | 68 | 708 | 102 | 843 | 136 | 978 | 169 | 1113 | 203 |
| 304 | 9 | 439 | 32 | 574 | 68 | 709 | 102 | 844 | 136 | 979 | 170 | 1114 | 203 |
| 305 | 9 | 440 | 33 | 575 | 69 | 710 | 102 | 845 | 136 | 980 | 170 | 1115 | 204 |
| 306 | 9 | 441 | 33 | 576 | 69 | 711 | 103 | 846 | 136 | 981 | 170 | 1116 | 204 |
| 307 | 9 | 442 | 33 | 577 | 69 | 712 | 103 | 847 | 137 | 982 | 170 | 1117 | 204 |
| 308 | 10 | 443 | 33 | 578 | 69 | 713 | 103 | 848 | 137 | 983 | 171 | 1118 | 204 |
| 309 | 10 | 444 | 34 | 579 | 70 | 714 | 103 | 849 | 137 | 984 | 171 | 1119 | 205 |
| 310 | 10 | 445 | 34 | 580 | 70 | 715 | 104 | 850 | 137 | 985 | 171 | 1120 | 205 |
| 311 | 10 | 446 | 34 | 581 | 70 | 716 | 104 | 851 | 138 | 986 | 171 | 1121 | 205 |
| 312 | 10 | 447 | 34 | 582 | 70 | 717 | 104 | 852 | 138 | 987 | 172 | 1122 | 205 |
| 313 | 10 | 448 | 35 | 583 | 71 | 718 | 104 | 853 | 138 | 988 | 172 | 1123 | 206 |
| 314 | 10 | 449 | 35 | 584 | 71 | 719 | 105 | 854 | 138 | 989 | 172 | 1124 | 206 |
| 315 | 11 | 450 | 35 | 585 | 71 | 720 | 105 | 855 | 139 | 990 | 172 | 1125 | 206 |
| 316 | 11 | 451 | 35 | 586 | 71 | 721 | 105 | 856 | 139 | 991 | 173 | 1126 | 206 |
| 317 | 11 | 452 | 36 | 587 | 72 | 722 | 105 | 857 | 139 | 992 | 173 | 1127 | 207 |
| 318 | 11 | 453 | 36 | 588 | 72 | 723 | 106 | 858 | 139 | 993 | 173 | 1128 | 207 |
| 319 | 11 | 454 | 36 | 589 | 72 | 724 | 106 | 859 | 140 | 994 | 173 | 1129 | 207 |
| 320 | 11 | 455 | 36 | 590 | 72 | 725 | 106 | 860 | 140 | 995 | 174 | 1130 | 207 |
| 321 | 12 | 456 | 37 | 591 | 73 | 726 | 106 | 861 | 140 | 996 | 174 | 1131 | 208 |
| 322 | 12 | 457 | 37 | 592 | 73 | 727 | 107 | 862 | 140 | 997 | 174 | 1132 | 208 |
| 323 | 12 | 458 | 37 | 593 | 73 | 728 | 107 | 863 | 141 | 998 | 174 | 1133 | 208 |
| 324 | 12 | 459 | 37 | 594 | 73 | 729 | 107 | 864 | 141 | 999 | 175 | 1134 | 208 |
| 325 | 12 | 460 | 38 | 595 | 74 | 730 | 107 | 865 | 141 | 1000 | 175 | 1135 | 209 |
| 326 | 12 | 461 | 38 | 596 | 74 | 731 | 108 | 866 | 141 | 1001 | 175 | 1136 | 209 |
| 327 | 12 | 462 | 38 | 597 | 74 | 732 | 108 | 867 | 142 | 1002 | 175 | 1137 | 209 |
| 328 | 13 | 463 | 38 | 598 | 74 | 733 | 108 | 868 | 142 | 1003 | 176 | 1138 | 209 |
| 329 | 13 | 464 | 39 | 599 | 75 | 734 | 108 | 869 | 142 | 1004 | 176 | 1139 | 210 |
| 330 | 13 | 465 | 39 | 600 | 75 | 735 | 109 | 870 | 142 | 1005 | 176 | 1140 | 210 |
| 331 | 13 | 466 | 39 | 601 | 75 | 736 | 109 | 871 | 143 | 1006 | 176 | 1141 | 210 |
| 332 | 13 | 467 | 39 | 602 | 75 | 737 | 109 | 872 | 143 | 1007 | 177 | 1142 | 210 |
| 333 | 13 | 468 | 40 | 603 | 76 | 738 | 109 | 873 | 143 | 1008 | 177 | 1143 | 211 |
| 334 | 13 | 469 | 40 | 604 | 76 | 739 | 110 | 874 | 143 | 1009 | 177 | 1144 | 211 |
| 335 | 14 | 470 | 40 | 605 | 76 | 740 | 110 | 875 | 144 | 1010 | 177 | 1145 | 211 |
| 336 | 14 | 471 | 40 | 606 | 76 | 741 | 110 | 876 | 144 | 1011 | 178 | 1146 | 211 |
| 337 | 14 | 472 | 41 | 607 | 77 | 742 | 110 | 877 | 144 | 1012 | 178 | 1147 | 212 |
| 338 | 14 | 473 | 41 | 608 | 77 | 743 | 111 | 878 | 144 | 1013 | 178 | 1148 | 212 |
| 339 | 14 | 474 | 41 | 609 | 77 | 744 | 111 | 879 | 145 | 1014 | 178 | 1149 | 212 |
| 340 | 14 | 475 | 41 | 610 | 77 | 745 | 111 | 880 | 145 | 1015 | 179 | 1150 | 212 |
| 341 | 15 | 476 | 42 | 611 | 78 | 746 | 111 | 881 | 145 | 1016 | 179 | 1151 | 213 |
| 342 | 15 | 477 | 42 | 612 | 78 | 747 | 112 | 882 | 145 | 1017 | 179 | 1152 | 213 |
| 343 | 15 | 478 | 42 | 613 | 78 | 748 | 112 | 883 | 146 | 1018 | 179 | 1153 | 213 |
| 344 | 15 | 479 | 42 | 614 | 78 | 749 | 112 | 884 | 146 | 1019 | 180 | 1154 | 213 |
| 345 | 15 | 480 | 43 | 615 | 79 | 750 | 112 | 885 | 146 | 1020 | 180 | 1155 | 214 |
| 346 | 15 | 481 | 43 | 616 | 79 | 751 | 113 | 886 | 146 | 1021 | 180 | 1156 | 214 |
| 347 | 15 | 482 | 43 | 617 | 79 | 752 | 113 | 887 | 147 | 1022 | 180 | 1157 | 214 |
| 348 | 16 | 483 | 43 | 618 | 79 | 753 | 113 | 888 | 147 | 1023 | 181 | 1158 | 215 |
| 349 | 16 | 484 | 44 | 619 | 80 | 754 | 113 | 889 | 147 | 1024 | 181 | 1159 | 215 |
| 350 | 16 | 485 | 44 | 620 | 80 | 755 | 114 | 890 | 147 | 1025 | 181 | 1160 | 216 |
| 351 | 16 | 486 | 44 | 621 | 80 | 756 | 114 | 891 | 148 | 1026 | 181 | 1161 | 216 |
| 352 | 16 | 487 | 44 | 622 | 80 | 757 | 114 | 892 | 148 | 1027 | 182 | 1162 | 216 |
| 353 | 16 | 488 | 45 | 623 | 81 | 758 | 114 | 893 | 148 | 1028 | 182 | 1163 | 217 |
| 354 | 16 | 489 | 45 | 624 | 81 | 759 | 115 | 894 | 148 | 1029 | 182 | 1164 | 217 |
| 355 | 17 | 490 | 45 | 625 | 81 | 760 | 115 | 895 | 149 | 1030 | 182 | 1165 | 217 |
| 356 | 17 | 491 | 45 | 626 | 81 | 761 | 115 | 896 | 149 | 1031 | 183 | 1166 | 218 |
| 357 | 17 | 492 | 46 | 627 | 82 | 762 | 115 | 897 | 149 | 1032 | 183 | 1167 | 218 |
| 358 | 17 | 493 | 46 | 628 | 82 | 763 | 116 | 898 | 149 | 1033 | 183 | 1168 | 218 |
| 359 | 17 | 494 | 46 | 629 | 82 | 764 | 116 | 899 | 150 | 1034 | 183 | 1169 | 219 |
| 360 | 17 | 495 | 46 | 630 | 82 | 765 | 116 | 900 | 150 | 1035 | 184 | 1170 | 219 |
| 361 | 18 | 496 | 47 | 631 | 83 | 766 | 116 | 901 | 150 | 1036 | 184 | 1171 | 219 |
| 362 | 18 | 497 | 47 | 632 | 83 | 767 | 117 | 902 | 150 | 1037 | 184 | 1172 | 220 |
| 363 | 18 | 498 | 47 | 633 | 83 | 768 | 117 | 903 | 151 | 1038 | 184 | 1173 | 220 |
| 364 | 18 | 499 | 47 | 634 | 83 | 769 | 117 | 904 | 151 | 1039 | 185 | 1174 | 220 |
| 365 | 18 | 500 | 48 | 635 | 84 | 770 | 117 | 905 | 151 | 1040 | 185 | 1175 | 221 |
| 366 | 18 | 501 | 48 | 636 | 84 | 771 | 118 | 906 | 151 | 1041 | 185 | 1176 | 221 |

For emoluments in excess of €1,176 weekly, multiply the excess (i.e the amount over €1,176) by .35 and add €221.
 Eg: The FSS main tax deduction on emoluments of €1,590 weekly would be $(414 \times 0.35) + 221 = 366$

FSS Main Tax Deduction Tables

2018: Fortnightly - Single Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 330 | 0 | 596 | 41 | 862 | 111 | 1128 | 177 | 1394 | 244 | 1660 | 310 | 1926 | 377 | 2192 | 443 |
| 332 | 0 | 598 | 41 | 864 | 111 | 1130 | 178 | 1396 | 244 | 1662 | 311 | 1928 | 377 | 2194 | 444 |
| 334 | 0 | 600 | 42 | 866 | 112 | 1132 | 178 | 1398 | 245 | 1664 | 311 | 1930 | 378 | 2196 | 444 |
| 336 | 0 | 602 | 42 | 868 | 112 | 1134 | 179 | 1400 | 245 | 1666 | 312 | 1932 | 378 | 2198 | 445 |
| 338 | 0 | 604 | 43 | 870 | 113 | 1136 | 179 | 1402 | 246 | 1668 | 312 | 1934 | 379 | 2200 | 445 |
| 340 | 0 | 606 | 43 | 872 | 113 | 1138 | 180 | 1404 | 246 | 1670 | 313 | 1936 | 379 | 2202 | 446 |
| 342 | 0 | 608 | 44 | 874 | 114 | 1140 | 180 | 1406 | 247 | 1672 | 313 | 1938 | 380 | 2204 | 446 |
| 344 | 0 | 610 | 44 | 876 | 114 | 1142 | 181 | 1408 | 247 | 1674 | 314 | 1940 | 380 | 2206 | 447 |
| 346 | 0 | 612 | 45 | 878 | 115 | 1144 | 181 | 1410 | 248 | 1676 | 314 | 1942 | 381 | 2208 | 447 |
| 348 | 0 | 614 | 45 | 880 | 115 | 1146 | 182 | 1412 | 248 | 1678 | 315 | 1944 | 381 | 2210 | 448 |
| 350 | 0 | 616 | 46 | 882 | 116 | 1148 | 182 | 1414 | 249 | 1680 | 315 | 1946 | 382 | 2212 | 448 |
| 352 | 0 | 618 | 46 | 884 | 116 | 1150 | 183 | 1416 | 249 | 1682 | 316 | 1948 | 382 | 2214 | 449 |
| 354 | 1 | 620 | 47 | 886 | 117 | 1152 | 183 | 1418 | 250 | 1684 | 316 | 1950 | 383 | 2216 | 449 |
| 356 | 1 | 622 | 47 | 888 | 117 | 1154 | 184 | 1420 | 250 | 1686 | 317 | 1952 | 383 | 2218 | 450 |
| 358 | 1 | 624 | 48 | 890 | 118 | 1156 | 184 | 1422 | 251 | 1688 | 317 | 1954 | 384 | 2220 | 450 |
| 360 | 1 | 626 | 48 | 892 | 118 | 1158 | 185 | 1424 | 251 | 1690 | 318 | 1956 | 384 | 2222 | 451 |
| 362 | 2 | 628 | 49 | 894 | 119 | 1160 | 185 | 1426 | 252 | 1692 | 318 | 1958 | 385 | 2224 | 451 |
| 364 | 2 | 630 | 49 | 896 | 119 | 1162 | 186 | 1428 | 252 | 1694 | 319 | 1960 | 385 | 2226 | 452 |
| 366 | 2 | 632 | 50 | 898 | 120 | 1164 | 186 | 1430 | 253 | 1696 | 319 | 1962 | 386 | 2228 | 452 |
| 368 | 3 | 634 | 50 | 900 | 120 | 1166 | 187 | 1432 | 253 | 1698 | 320 | 1964 | 386 | 2230 | 453 |
| 370 | 3 | 636 | 51 | 902 | 121 | 1168 | 187 | 1434 | 254 | 1700 | 320 | 1966 | 387 | 2232 | 453 |
| 372 | 3 | 638 | 51 | 904 | 121 | 1170 | 188 | 1436 | 254 | 1702 | 321 | 1968 | 387 | 2234 | 454 |
| 374 | 4 | 640 | 52 | 906 | 122 | 1172 | 188 | 1438 | 255 | 1704 | 321 | 1970 | 388 | 2236 | 454 |
| 376 | 4 | 642 | 52 | 908 | 122 | 1174 | 189 | 1440 | 255 | 1706 | 322 | 1972 | 388 | 2238 | 455 |
| 378 | 4 | 644 | 53 | 910 | 123 | 1176 | 189 | 1442 | 256 | 1708 | 322 | 1974 | 389 | 2240 | 455 |
| 380 | 4 | 646 | 53 | 912 | 123 | 1178 | 190 | 1444 | 256 | 1710 | 323 | 1976 | 389 | 2242 | 456 |
| 382 | 5 | 648 | 54 | 914 | 124 | 1180 | 190 | 1446 | 257 | 1712 | 323 | 1978 | 390 | 2244 | 456 |
| 384 | 5 | 650 | 54 | 916 | 124 | 1182 | 191 | 1448 | 257 | 1714 | 324 | 1980 | 390 | 2246 | 457 |
| 386 | 5 | 652 | 55 | 918 | 125 | 1184 | 191 | 1450 | 258 | 1716 | 324 | 1982 | 391 | 2248 | 457 |
| 388 | 6 | 654 | 55 | 920 | 125 | 1186 | 192 | 1452 | 258 | 1718 | 325 | 1984 | 391 | 2250 | 458 |
| 390 | 6 | 656 | 56 | 922 | 126 | 1188 | 192 | 1454 | 259 | 1720 | 325 | 1986 | 392 | 2252 | 458 |
| 392 | 6 | 658 | 56 | 924 | 126 | 1190 | 193 | 1456 | 259 | 1722 | 326 | 1988 | 392 | 2254 | 459 |
| 394 | 7 | 660 | 57 | 926 | 127 | 1192 | 193 | 1458 | 260 | 1724 | 326 | 1990 | 393 | 2256 | 459 |
| 396 | 7 | 662 | 57 | 928 | 127 | 1194 | 194 | 1460 | 260 | 1726 | 327 | 1992 | 393 | 2258 | 460 |
| 398 | 7 | 664 | 58 | 930 | 128 | 1196 | 194 | 1462 | 261 | 1728 | 327 | 1994 | 394 | 2260 | 460 |
| 400 | 7 | 666 | 58 | 932 | 128 | 1198 | 195 | 1464 | 261 | 1730 | 328 | 1996 | 394 | 2262 | 461 |
| 402 | 8 | 668 | 59 | 934 | 129 | 1200 | 195 | 1466 | 262 | 1732 | 328 | 1998 | 395 | 2264 | 461 |
| 404 | 8 | 670 | 59 | 936 | 129 | 1202 | 196 | 1468 | 262 | 1734 | 329 | 2000 | 395 | 2266 | 462 |
| 406 | 8 | 672 | 60 | 938 | 130 | 1204 | 196 | 1470 | 263 | 1736 | 329 | 2002 | 396 | 2268 | 462 |
| 408 | 9 | 674 | 60 | 940 | 130 | 1206 | 197 | 1472 | 263 | 1738 | 330 | 2004 | 396 | 2270 | 463 |
| 410 | 9 | 676 | 61 | 942 | 131 | 1208 | 197 | 1474 | 264 | 1740 | 330 | 2006 | 397 | 2272 | 463 |
| 412 | 9 | 678 | 61 | 944 | 131 | 1210 | 198 | 1476 | 264 | 1742 | 331 | 2008 | 397 | 2274 | 464 |
| 414 | 10 | 680 | 62 | 946 | 132 | 1212 | 198 | 1478 | 265 | 1744 | 331 | 2010 | 398 | 2276 | 464 |
| 416 | 10 | 682 | 62 | 948 | 132 | 1214 | 199 | 1480 | 265 | 1746 | 332 | 2012 | 398 | 2278 | 465 |
| 418 | 10 | 684 | 63 | 950 | 133 | 1216 | 199 | 1482 | 266 | 1748 | 332 | 2014 | 399 | 2280 | 465 |
| 420 | 10 | 686 | 63 | 952 | 133 | 1218 | 200 | 1484 | 266 | 1750 | 333 | 2016 | 399 | 2282 | 466 |
| 422 | 11 | 688 | 64 | 954 | 134 | 1220 | 200 | 1486 | 267 | 1752 | 333 | 2018 | 400 | 2284 | 466 |
| 424 | 11 | 690 | 64 | 956 | 134 | 1222 | 201 | 1488 | 267 | 1754 | 334 | 2020 | 400 | 2286 | 467 |
| 426 | 11 | 692 | 65 | 958 | 135 | 1224 | 201 | 1490 | 268 | 1756 | 334 | 2022 | 401 | 2288 | 467 |
| 428 | 12 | 694 | 65 | 960 | 135 | 1226 | 202 | 1492 | 268 | 1758 | 335 | 2024 | 401 | 2290 | 468 |
| 430 | 12 | 696 | 66 | 962 | 136 | 1228 | 202 | 1494 | 269 | 1760 | 335 | 2026 | 402 | 2292 | 468 |
| 432 | 12 | 698 | 66 | 964 | 136 | 1230 | 203 | 1496 | 269 | 1762 | 336 | 2028 | 402 | 2294 | 469 |
| 434 | 13 | 700 | 67 | 966 | 137 | 1232 | 203 | 1498 | 270 | 1764 | 336 | 2030 | 403 | 2296 | 469 |
| 436 | 13 | 702 | 67 | 968 | 137 | 1234 | 204 | 1500 | 270 | 1766 | 337 | 2032 | 403 | 2298 | 470 |
| 438 | 13 | 704 | 68 | 970 | 138 | 1236 | 204 | 1502 | 271 | 1768 | 337 | 2034 | 404 | 2300 | 470 |
| 440 | 13 | 706 | 68 | 972 | 138 | 1238 | 205 | 1504 | 271 | 1770 | 338 | 2036 | 404 | 2302 | 471 |
| 442 | 14 | 708 | 69 | 974 | 139 | 1240 | 205 | 1506 | 272 | 1772 | 338 | 2038 | 405 | 2304 | 471 |
| 444 | 14 | 710 | 69 | 976 | 139 | 1242 | 206 | 1508 | 272 | 1774 | 339 | 2040 | 405 | 2306 | 472 |
| 446 | 14 | 712 | 70 | 978 | 140 | 1244 | 206 | 1510 | 273 | 1776 | 339 | 2042 | 406 | 2308 | 472 |
| 448 | 15 | 714 | 70 | 980 | 140 | 1246 | 207 | 1512 | 273 | 1778 | 340 | 2044 | 406 | 2310 | 473 |
| 450 | 15 | 716 | 71 | 982 | 141 | 1248 | 207 | 1514 | 274 | 1780 | 340 | 2046 | 407 | 2312 | 474 |
| 452 | 15 | 718 | 71 | 984 | 141 | 1250 | 208 | 1516 | 274 | 1782 | 341 | 2048 | 407 | 2314 | 474 |
| 454 | 16 | 720 | 72 | 986 | 142 | 1252 | 208 | 1518 | 275 | 1784 | 341 | 2050 | 408 | 2316 | 475 |
| 456 | 16 | 722 | 72 | 988 | 142 | 1254 | 209 | 1520 | 275 | 1786 | 342 | 2052 | 408 | 2318 | 476 |
| 458 | 16 | 724 | 73 | 990 | 143 | 1256 | 209 | 1522 | 276 | 1788 | 342 | 2054 | 409 | 2320 | 476 |
| 460 | 16 | 726 | 73 | 992 | 143 | 1258 | 210 | 1524 | 276 | 1790 | 343 | 2056 | 409 | 2322 | 477 |
| 462 | 17 | 728 | 74 | 994 | 144 | 1260 | 210 | 1526 | 277 | 1792 | 343 | 2058 | 410 | 2324 | 478 |
| 464 | 17 | 730 | 74 | 996 | 144 | 1262 | 211 | 1528 | 277 | 1794 | 344 | 2060 | 410 | 2326 | 479 |
| 466 | 17 | 732 | 75 | 998 | 145 | 1264 | 211 | 1530 | 278 | 1796 | 344 | 2062 | 411 | 2328 | 479 |

Forthnightly - Single Rates... continues

FSS Main Tax Deduction Tables

2018: Fortnightly - Single Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 468 | 18 | 734 | 75 | 1000 | 145 | 1266 | 212 | 1532 | 278 | 1798 | 345 | 2064 | 411 |
| 470 | 18 | 736 | 76 | 1002 | 146 | 1268 | 212 | 1534 | 279 | 1800 | 345 | 2066 | 412 |
| 472 | 18 | 738 | 76 | 1004 | 146 | 1270 | 213 | 1536 | 279 | 1802 | 346 | 2068 | 412 |
| 474 | 19 | 740 | 77 | 1006 | 147 | 1272 | 213 | 1538 | 280 | 1804 | 346 | 2070 | 413 |
| 476 | 19 | 742 | 77 | 1008 | 147 | 1274 | 214 | 1540 | 280 | 1806 | 347 | 2072 | 413 |
| 478 | 19 | 744 | 78 | 1010 | 148 | 1276 | 214 | 1542 | 281 | 1808 | 347 | 2074 | 414 |
| 480 | 19 | 746 | 78 | 1012 | 148 | 1278 | 215 | 1544 | 281 | 1810 | 348 | 2076 | 414 |
| 482 | 20 | 748 | 79 | 1014 | 149 | 1280 | 215 | 1546 | 282 | 1812 | 348 | 2078 | 415 |
| 484 | 20 | 750 | 79 | 1016 | 149 | 1282 | 216 | 1548 | 282 | 1814 | 349 | 2080 | 415 |
| 486 | 20 | 752 | 83 | 1018 | 150 | 1284 | 216 | 1550 | 283 | 1816 | 349 | 2082 | 416 |
| 488 | 21 | 754 | 84 | 1020 | 150 | 1286 | 217 | 1552 | 283 | 1818 | 350 | 2084 | 416 |
| 490 | 21 | 756 | 84 | 1022 | 151 | 1288 | 217 | 1554 | 284 | 1820 | 350 | 2086 | 417 |
| 492 | 21 | 758 | 85 | 1024 | 151 | 1290 | 218 | 1556 | 284 | 1822 | 351 | 2088 | 417 |
| 494 | 22 | 760 | 85 | 1026 | 152 | 1292 | 218 | 1558 | 285 | 1824 | 351 | 2090 | 418 |
| 496 | 22 | 762 | 86 | 1028 | 152 | 1294 | 219 | 1560 | 285 | 1826 | 352 | 2092 | 418 |
| 498 | 22 | 764 | 86 | 1030 | 153 | 1296 | 219 | 1562 | 286 | 1828 | 352 | 2094 | 419 |
| 500 | 22 | 766 | 87 | 1032 | 153 | 1298 | 220 | 1564 | 286 | 1830 | 353 | 2096 | 419 |
| 502 | 23 | 768 | 87 | 1034 | 154 | 1300 | 220 | 1566 | 287 | 1832 | 353 | 2098 | 420 |
| 504 | 23 | 770 | 88 | 1036 | 154 | 1302 | 221 | 1568 | 287 | 1834 | 354 | 2100 | 420 |
| 506 | 23 | 772 | 88 | 1038 | 155 | 1304 | 221 | 1570 | 288 | 1836 | 354 | 2102 | 421 |
| 508 | 24 | 774 | 89 | 1040 | 155 | 1306 | 222 | 1572 | 288 | 1838 | 355 | 2104 | 421 |
| 510 | 24 | 776 | 89 | 1042 | 156 | 1308 | 222 | 1574 | 289 | 1840 | 355 | 2106 | 422 |
| 512 | 24 | 778 | 90 | 1044 | 156 | 1310 | 223 | 1576 | 289 | 1842 | 356 | 2108 | 422 |
| 514 | 25 | 780 | 90 | 1046 | 157 | 1312 | 223 | 1578 | 290 | 1844 | 356 | 2110 | 423 |
| 516 | 25 | 782 | 91 | 1048 | 157 | 1314 | 224 | 1580 | 290 | 1846 | 357 | 2112 | 423 |
| 518 | 25 | 784 | 91 | 1050 | 158 | 1316 | 224 | 1582 | 291 | 1848 | 357 | 2114 | 424 |
| 520 | 25 | 786 | 92 | 1052 | 158 | 1318 | 225 | 1584 | 291 | 1850 | 358 | 2116 | 424 |
| 522 | 26 | 788 | 92 | 1054 | 159 | 1320 | 225 | 1586 | 292 | 1852 | 358 | 2118 | 425 |
| 524 | 26 | 790 | 93 | 1056 | 159 | 1322 | 226 | 1588 | 292 | 1854 | 359 | 2120 | 425 |
| 526 | 26 | 792 | 93 | 1058 | 160 | 1324 | 226 | 1590 | 293 | 1856 | 359 | 2122 | 426 |
| 528 | 27 | 794 | 94 | 1060 | 160 | 1326 | 227 | 1592 | 293 | 1858 | 360 | 2124 | 426 |
| 530 | 27 | 796 | 94 | 1062 | 161 | 1328 | 227 | 1594 | 294 | 1860 | 360 | 2126 | 427 |
| 532 | 27 | 798 | 95 | 1064 | 161 | 1330 | 228 | 1596 | 294 | 1862 | 361 | 2128 | 427 |
| 534 | 28 | 800 | 95 | 1066 | 162 | 1332 | 228 | 1598 | 295 | 1864 | 361 | 2130 | 428 |
| 536 | 28 | 802 | 96 | 1068 | 162 | 1334 | 229 | 1600 | 295 | 1866 | 362 | 2132 | 428 |
| 538 | 28 | 804 | 96 | 1070 | 163 | 1336 | 229 | 1602 | 296 | 1868 | 362 | 2134 | 429 |
| 540 | 28 | 806 | 97 | 1072 | 163 | 1338 | 230 | 1604 | 296 | 1870 | 363 | 2136 | 429 |
| 542 | 29 | 808 | 97 | 1074 | 164 | 1340 | 230 | 1606 | 297 | 1872 | 363 | 2138 | 430 |
| 544 | 29 | 810 | 98 | 1076 | 164 | 1342 | 231 | 1608 | 297 | 1874 | 364 | 2140 | 430 |
| 546 | 29 | 812 | 98 | 1078 | 165 | 1344 | 231 | 1610 | 298 | 1876 | 364 | 2142 | 431 |
| 548 | 30 | 814 | 99 | 1080 | 165 | 1346 | 232 | 1612 | 298 | 1878 | 365 | 2144 | 431 |
| 550 | 30 | 816 | 99 | 1082 | 166 | 1348 | 232 | 1614 | 299 | 1880 | 365 | 2146 | 432 |
| 552 | 30 | 818 | 100 | 1084 | 166 | 1350 | 233 | 1616 | 299 | 1882 | 366 | 2148 | 432 |
| 554 | 31 | 820 | 100 | 1086 | 167 | 1352 | 233 | 1618 | 300 | 1884 | 366 | 2150 | 433 |
| 556 | 31 | 822 | 101 | 1088 | 167 | 1354 | 234 | 1620 | 300 | 1886 | 367 | 2152 | 433 |
| 558 | 31 | 824 | 101 | 1090 | 168 | 1356 | 234 | 1622 | 301 | 1888 | 367 | 2154 | 434 |
| 560 | 32 | 826 | 102 | 1092 | 168 | 1358 | 235 | 1624 | 301 | 1890 | 368 | 2156 | 434 |
| 562 | 32 | 828 | 102 | 1094 | 169 | 1360 | 235 | 1626 | 302 | 1892 | 368 | 2158 | 435 |
| 564 | 33 | 830 | 103 | 1096 | 169 | 1362 | 236 | 1628 | 302 | 1894 | 369 | 2160 | 435 |
| 566 | 33 | 832 | 103 | 1098 | 170 | 1364 | 236 | 1630 | 303 | 1896 | 369 | 2162 | 436 |
| 568 | 34 | 834 | 104 | 1100 | 170 | 1366 | 237 | 1632 | 303 | 1898 | 370 | 2164 | 436 |
| 570 | 34 | 836 | 104 | 1102 | 171 | 1368 | 237 | 1634 | 304 | 1900 | 370 | 2166 | 437 |
| 572 | 35 | 838 | 105 | 1104 | 171 | 1370 | 238 | 1636 | 304 | 1902 | 371 | 2168 | 437 |
| 574 | 35 | 840 | 105 | 1106 | 172 | 1372 | 238 | 1638 | 305 | 1904 | 371 | 2170 | 438 |
| 576 | 36 | 842 | 106 | 1108 | 172 | 1374 | 239 | 1640 | 305 | 1906 | 372 | 2172 | 438 |
| 578 | 36 | 844 | 106 | 1110 | 173 | 1376 | 239 | 1642 | 306 | 1908 | 372 | 2174 | 439 |
| 580 | 37 | 846 | 107 | 1112 | 173 | 1378 | 240 | 1644 | 306 | 1910 | 373 | 2176 | 439 |
| 582 | 37 | 848 | 107 | 1114 | 174 | 1380 | 240 | 1646 | 307 | 1912 | 373 | 2178 | 440 |
| 584 | 38 | 850 | 108 | 1116 | 174 | 1382 | 241 | 1648 | 307 | 1914 | 374 | 2180 | 440 |
| 586 | 38 | 852 | 108 | 1118 | 175 | 1384 | 241 | 1650 | 308 | 1916 | 374 | 2182 | 441 |
| 588 | 39 | 854 | 109 | 1120 | 175 | 1386 | 242 | 1652 | 308 | 1918 | 375 | 2184 | 441 |
| 590 | 39 | 856 | 109 | 1122 | 176 | 1388 | 242 | 1654 | 309 | 1920 | 375 | 2186 | 442 |
| 592 | 40 | 858 | 110 | 1124 | 176 | 1390 | 243 | 1656 | 309 | 1922 | 376 | 2188 | 442 |
| 594 | 40 | 860 | 110 | 1126 | 177 | 1392 | 243 | 1658 | 310 | 1924 | 376 | 2190 | 443 |

For emoluments in excess of €2,456 fortnightly, multiply the excess (i.e. the amount over €2,456) by .35 and add €524.
 Eg: The FSS main tax deduction on emoluments of €2,600 fortnightly would be $(144 \times 0.35) + 524 = 574$

FSS Main Tax Deduction Tables

2018: Fortnightly - Parent Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 360 | 0 | 614 | 32 | 868 | 100 | 1122 | 163 | 1376 | 227 | 1630 | 290 | 1884 | 354 | 2138 | 417 |
| 362 | 0 | 616 | 33 | 870 | 100 | 1124 | 164 | 1378 | 227 | 1632 | 291 | 1886 | 354 | 2140 | 418 |
| 364 | 0 | 618 | 33 | 872 | 101 | 1126 | 164 | 1380 | 228 | 1634 | 291 | 1888 | 355 | 2142 | 418 |
| 366 | 0 | 620 | 34 | 874 | 101 | 1128 | 165 | 1382 | 228 | 1636 | 292 | 1890 | 355 | 2144 | 419 |
| 368 | 0 | 622 | 34 | 876 | 102 | 1130 | 165 | 1384 | 229 | 1638 | 292 | 1892 | 356 | 2146 | 419 |
| 370 | 0 | 624 | 35 | 878 | 102 | 1132 | 166 | 1386 | 229 | 1640 | 293 | 1894 | 356 | 2148 | 420 |
| 372 | 0 | 626 | 35 | 880 | 103 | 1134 | 166 | 1388 | 230 | 1642 | 293 | 1896 | 357 | 2150 | 420 |
| 374 | 0 | 628 | 36 | 882 | 103 | 1136 | 167 | 1390 | 230 | 1644 | 294 | 1898 | 357 | 2152 | 421 |
| 376 | 0 | 630 | 36 | 884 | 104 | 1138 | 167 | 1392 | 231 | 1646 | 294 | 1900 | 358 | 2154 | 421 |
| 378 | 0 | 632 | 37 | 886 | 104 | 1140 | 168 | 1394 | 231 | 1648 | 295 | 1902 | 358 | 2156 | 422 |
| 380 | 0 | 634 | 37 | 888 | 105 | 1142 | 168 | 1396 | 232 | 1650 | 295 | 1904 | 359 | 2158 | 422 |
| 382 | 0 | 636 | 38 | 890 | 105 | 1144 | 169 | 1398 | 232 | 1652 | 296 | 1906 | 359 | 2160 | 423 |
| 384 | 0 | 638 | 38 | 892 | 106 | 1146 | 169 | 1400 | 233 | 1654 | 296 | 1908 | 360 | 2162 | 423 |
| 386 | 0 | 640 | 39 | 894 | 106 | 1148 | 170 | 1402 | 233 | 1656 | 297 | 1910 | 360 | 2164 | 424 |
| 388 | 0 | 642 | 39 | 896 | 107 | 1150 | 170 | 1404 | 234 | 1658 | 297 | 1912 | 361 | 2166 | 424 |
| 390 | 0 | 644 | 40 | 898 | 107 | 1152 | 171 | 1406 | 234 | 1660 | 298 | 1914 | 361 | 2168 | 425 |
| 392 | 0 | 646 | 40 | 900 | 108 | 1154 | 171 | 1408 | 235 | 1662 | 298 | 1916 | 362 | 2170 | 425 |
| 394 | 0 | 648 | 41 | 902 | 108 | 1156 | 172 | 1410 | 235 | 1664 | 299 | 1918 | 362 | 2172 | 426 |
| 396 | 0 | 650 | 41 | 904 | 109 | 1158 | 172 | 1412 | 236 | 1666 | 299 | 1920 | 363 | 2174 | 426 |
| 398 | 0 | 652 | 42 | 906 | 109 | 1160 | 173 | 1414 | 236 | 1668 | 300 | 1922 | 363 | 2176 | 427 |
| 400 | 0 | 654 | 42 | 908 | 110 | 1162 | 173 | 1416 | 237 | 1670 | 300 | 1924 | 364 | 2178 | 427 |
| 402 | 0 | 656 | 43 | 910 | 110 | 1164 | 174 | 1418 | 237 | 1672 | 301 | 1926 | 364 | 2180 | 428 |
| 404 | 0 | 658 | 43 | 912 | 111 | 1166 | 174 | 1420 | 238 | 1674 | 301 | 1928 | 365 | 2182 | 428 |
| 406 | 0 | 660 | 44 | 914 | 111 | 1168 | 175 | 1422 | 238 | 1676 | 302 | 1930 | 365 | 2184 | 429 |
| 408 | 1 | 662 | 44 | 916 | 112 | 1170 | 175 | 1424 | 239 | 1678 | 302 | 1932 | 366 | 2186 | 429 |
| 410 | 1 | 664 | 45 | 918 | 112 | 1172 | 176 | 1426 | 239 | 1680 | 303 | 1934 | 366 | 2188 | 430 |
| 412 | 1 | 666 | 45 | 920 | 113 | 1174 | 176 | 1428 | 240 | 1682 | 303 | 1936 | 367 | 2190 | 430 |
| 414 | 2 | 668 | 46 | 922 | 113 | 1176 | 177 | 1430 | 240 | 1684 | 304 | 1938 | 367 | 2192 | 431 |
| 416 | 2 | 670 | 46 | 924 | 114 | 1178 | 177 | 1432 | 241 | 1686 | 304 | 1940 | 368 | 2194 | 431 |
| 418 | 2 | 672 | 47 | 926 | 114 | 1180 | 178 | 1434 | 241 | 1688 | 305 | 1942 | 368 | 2196 | 432 |
| 420 | 2 | 674 | 47 | 928 | 115 | 1182 | 178 | 1436 | 242 | 1690 | 305 | 1944 | 369 | 2198 | 432 |
| 422 | 3 | 676 | 48 | 930 | 115 | 1184 | 179 | 1438 | 242 | 1692 | 306 | 1946 | 369 | 2200 | 433 |
| 424 | 3 | 678 | 48 | 932 | 116 | 1186 | 179 | 1440 | 243 | 1694 | 306 | 1948 | 370 | 2202 | 433 |
| 426 | 3 | 680 | 49 | 934 | 116 | 1188 | 180 | 1442 | 243 | 1696 | 307 | 1950 | 370 | 2204 | 434 |
| 428 | 4 | 682 | 49 | 936 | 117 | 1190 | 180 | 1444 | 244 | 1698 | 307 | 1952 | 371 | 2206 | 434 |
| 430 | 4 | 684 | 50 | 938 | 117 | 1192 | 181 | 1446 | 244 | 1700 | 308 | 1954 | 371 | 2208 | 435 |
| 432 | 4 | 686 | 50 | 940 | 118 | 1194 | 181 | 1448 | 245 | 1702 | 308 | 1956 | 372 | 2210 | 435 |
| 434 | 5 | 688 | 51 | 942 | 118 | 1196 | 182 | 1450 | 245 | 1704 | 309 | 1958 | 372 | 2212 | 436 |
| 436 | 5 | 690 | 51 | 944 | 119 | 1198 | 182 | 1452 | 246 | 1706 | 309 | 1960 | 373 | 2214 | 436 |
| 438 | 5 | 692 | 52 | 946 | 119 | 1200 | 183 | 1454 | 246 | 1708 | 310 | 1962 | 373 | 2216 | 437 |
| 440 | 5 | 694 | 52 | 948 | 120 | 1202 | 183 | 1456 | 247 | 1710 | 310 | 1964 | 374 | 2218 | 437 |
| 442 | 6 | 696 | 53 | 950 | 120 | 1204 | 184 | 1458 | 247 | 1712 | 311 | 1966 | 374 | 2220 | 438 |
| 444 | 6 | 698 | 53 | 952 | 121 | 1206 | 184 | 1460 | 248 | 1714 | 311 | 1968 | 375 | 2222 | 438 |
| 446 | 6 | 700 | 54 | 954 | 121 | 1208 | 185 | 1462 | 248 | 1716 | 312 | 1970 | 375 | 2224 | 439 |
| 448 | 7 | 702 | 54 | 956 | 122 | 1210 | 185 | 1464 | 249 | 1718 | 312 | 1972 | 376 | 2226 | 439 |
| 450 | 7 | 704 | 55 | 958 | 122 | 1212 | 186 | 1466 | 249 | 1720 | 313 | 1974 | 376 | 2228 | 440 |
| 452 | 7 | 706 | 55 | 960 | 123 | 1214 | 186 | 1468 | 250 | 1722 | 313 | 1976 | 377 | 2230 | 440 |
| 454 | 8 | 708 | 56 | 962 | 123 | 1216 | 187 | 1470 | 250 | 1724 | 314 | 1978 | 377 | 2232 | 441 |
| 456 | 8 | 710 | 56 | 964 | 124 | 1218 | 187 | 1472 | 251 | 1726 | 314 | 1980 | 378 | 2234 | 441 |
| 458 | 8 | 712 | 57 | 966 | 124 | 1220 | 188 | 1474 | 251 | 1728 | 315 | 1982 | 378 | 2236 | 442 |
| 460 | 8 | 714 | 57 | 968 | 125 | 1222 | 188 | 1476 | 252 | 1730 | 315 | 1984 | 379 | 2238 | 442 |
| 462 | 9 | 716 | 58 | 970 | 125 | 1224 | 189 | 1478 | 252 | 1732 | 316 | 1986 | 379 | 2240 | 443 |
| 464 | 9 | 718 | 58 | 972 | 126 | 1226 | 189 | 1480 | 253 | 1734 | 316 | 1988 | 380 | 2242 | 443 |
| 466 | 9 | 720 | 59 | 974 | 126 | 1228 | 190 | 1482 | 253 | 1736 | 317 | 1990 | 380 | 2244 | 444 |
| 468 | 10 | 722 | 59 | 976 | 127 | 1230 | 190 | 1484 | 254 | 1738 | 317 | 1992 | 381 | 2246 | 444 |
| 470 | 10 | 724 | 60 | 978 | 127 | 1232 | 191 | 1486 | 254 | 1740 | 318 | 1994 | 381 | 2248 | 445 |
| 472 | 10 | 726 | 60 | 980 | 128 | 1234 | 191 | 1488 | 255 | 1742 | 318 | 1996 | 382 | 2250 | 445 |
| 474 | 11 | 728 | 61 | 982 | 128 | 1236 | 192 | 1490 | 255 | 1744 | 319 | 1998 | 382 | 2252 | 446 |
| 476 | 11 | 730 | 61 | 984 | 129 | 1238 | 192 | 1492 | 256 | 1746 | 319 | 2000 | 383 | 2254 | 446 |
| 478 | 11 | 732 | 62 | 986 | 129 | 1240 | 193 | 1494 | 256 | 1748 | 320 | 2002 | 383 | 2256 | 447 |
| 480 | 11 | 734 | 62 | 988 | 130 | 1242 | 193 | 1496 | 257 | 1750 | 320 | 2004 | 384 | 2258 | 447 |
| 482 | 12 | 736 | 63 | 990 | 130 | 1244 | 194 | 1498 | 257 | 1752 | 321 | 2006 | 384 | 2260 | 448 |
| 484 | 12 | 738 | 63 | 992 | 131 | 1246 | 194 | 1500 | 258 | 1754 | 321 | 2008 | 385 | 2262 | 448 |
| 486 | 12 | 740 | 64 | 994 | 131 | 1248 | 195 | 1502 | 258 | 1756 | 322 | 2010 | 385 | 2264 | 449 |
| 488 | 13 | 742 | 64 | 996 | 132 | 1250 | 195 | 1504 | 259 | 1758 | 322 | 2012 | 386 | 2266 | 449 |
| 490 | 13 | 744 | 65 | 998 | 132 | 1252 | 196 | 1506 | 259 | 1760 | 323 | 2014 | 386 | 2268 | 450 |
| 492 | 13 | 746 | 65 | 1000 | 133 | 1254 | 196 | 1508 | 260 | 1762 | 323 | 2016 | 387 | 2270 | 450 |
| 494 | 14 | 748 | 66 | 1002 | 133 | 1256 | 197 | 1510 | 260 | 1764 | 324 | 2018 | 387 | 2272 | 451 |
| 496 | 14 | 750 | 66 | 1004 | 134 | 1258 | 197 | 1512 | 261 | 1766 | 324 | 2020 | 388 | 2274 | 451 |

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 498 | 14 | 752 | 67 | 1006 | 134 | 1260 | 198 | 1514 | 261 | 1768 | 325 | 2022 | 388 | 2276 | 452 |
| 500 | 14 | 754 | 67 | 1008 | 135 | 1262 | 198 | 1516 | 262 | 1770 | 325 | 2024 | 389 | 2278 | 452 |
| 502 | 15 | 756 | 68 | 1010 | 135 | 1264 | 199 | 1518 | 262 | 1772 | 326 | 2026 | 389 | 2280 | 453 |
| 504 | 15 | 758 | 68 | 1012 | 136 | 1266 | 199 | 1520 | 263 | 1774 | 326 | 2028 | 390 | 2282 | 453 |
| 506 | 15 | 760 | 69 | 1014 | 136 | 1268 | 200 | 1522 | 263 | 1776 | 327 | 2030 | 390 | 2284 | 454 |
| 508 | 16 | 762 | 69 | 1016 | 137 | 1270 | 200 | 1524 | 264 | 1778 | 327 | 2032 | 391 | 2286 | 454 |
| 510 | 16 | 764 | 70 | 1018 | 137 | 1272 | 201 | 1526 | 264 | 1780 | 328 | 2034 | 391 | 2288 | 455 |
| 512 | 16 | 766 | 70 | 1020 | 138 | 1274 | 201 | 1528 | 265 | 1782 | 328 | 2036 | 392 | 2290 | 455 |
| 514 | 17 | 768 | 71 | 1022 | 138 | 1276 | 202 | 1530 | 265 | 1784 | 329 | 2038 | 392 | 2292 | 456 |
| 516 | 17 | 770 | 71 | 1024 | 139 | 1278 | 202 | 1532 | 266 | 1786 | 329 | 2040 | 393 | 2294 | 456 |
| 518 | 17 | 772 | 72 | 1026 | 139 | 1280 | 203 | 1534 | 266 | 1788 | 330 | 2042 | 393 | 2296 | 457 |
| 520 | 17 | 774 | 72 | 1028 | 140 | 1282 | 203 | 1536 | 267 | 1790 | 330 | 2044 | 394 | 2298 | 457 |
| 522 | 18 | 776 | 73 | 1030 | 140 | 1284 | 204 | 1538 | 267 | 1792 | 331 | 2046 | 394 | 2300 | 458 |
| 524 | 18 | 778 | 73 | 1032 | 141 | 1286 | 204 | 1540 | 268 | 1794 | 331 | 2048 | 395 | 2302 | 458 |
| 526 | 18 | 780 | 74 | 1034 | 141 | 1288 | 205 | 1542 | 268 | 1796 | 332 | 2050 | 395 | 2304 | 459 |
| 528 | 19 | 782 | 74 | 1036 | 142 | 1290 | 205 | 1544 | 269 | 1798 | 332 | 2052 | 396 | 2306 | 459 |
| 530 | 19 | 784 | 75 | 1038 | 142 | 1292 | 206 | 1546 | 269 | 1800 | 333 | 2054 | 396 | 2308 | 460 |
| 532 | 19 | 786 | 75 | 1040 | 143 | 1294 | 206 | 1548 | 270 | 1802 | 333 | 2056 | 397 | 2310 | 460 |
| 534 | 20 | 788 | 76 | 1042 | 143 | 1296 | 207 | 1550 | 270 | 1804 | 334 | 2058 | 397 | 2312 | 461 |
| 536 | 20 | 790 | 76 | 1044 | 144 | 1298 | 207 | 1552 | 271 | 1806 | 334 | 2060 | 398 | 2314 | 462 |
| 538 | 20 | 792 | 77 | 1046 | 144 | 1300 | 208 | 1554 | 271 | 1808 | 335 | 2062 | 398 | 2316 | 463 |
| 540 | 20 | 794 | 77 | 1048 | 145 | 1302 | 208 | 1556 | 272 | 1810 | 335 | 2064 | 399 | 2318 | 463 |
| 542 | 21 | 796 | 78 | 1050 | 145 | 1304 | 209 | 1558 | 272 | 1812 | 336 | 2066 | 399 | 2320 | 464 |
| 544 | 21 | 798 | 78 | 1052 | 146 | 1306 | 209 | 1560 | 273 | 1814 | 336 | 2068 | 400 | 2322 | 465 |
| 546 | 21 | 800 | 79 | 1054 | 146 | 1308 | 210 | 1562 | 273 | 1816 | 337 | 2070 | 400 | 2324 | 465 |
| 548 | 22 | 802 | 79 | 1056 | 147 | 1310 | 210 | 1564 | 274 | 1818 | 337 | 2072 | 401 | 2326 | 466 |
| 550 | 22 | 804 | 80 | 1058 | 147 | 1312 | 211 | 1566 | 274 | 1820 | 338 | 2074 | 401 | 2328 | 467 |
| 552 | 22 | 806 | 80 | 1060 | 148 | 1314 | 211 | 1568 | 275 | 1822 | 338 | 2076 | 402 | 2330 | 467 |
| 554 | 23 | 808 | 81 | 1062 | 148 | 1316 | 212 | 1570 | 275 | 1824 | 339 | 2078 | 402 | 2332 | 468 |
| 556 | 23 | 810 | 81 | 1064 | 149 | 1318 | 212 | 1572 | 276 | 1826 | 339 | 2080 | 403 | 2334 | 469 |
| 558 | 23 | 812 | 82 | 1066 | 149 | 1320 | 213 | 1574 | 276 | 1828 | 340 | 2082 | 403 | 2336 | 470 |
| 560 | 23 | 814 | 82 | 1068 | 150 | 1322 | 213 | 1576 | 277 | 1830 | 340 | 2084 | 404 | 2338 | 470 |
| 562 | 24 | 816 | 83 | 1070 | 150 | 1324 | 214 | 1578 | 277 | 1832 | 341 | 2086 | 404 | 2340 | 471 |
| 564 | 24 | 818 | 83 | 1072 | 151 | 1326 | 214 | 1580 | 278 | 1834 | 341 | 2088 | 405 | 2342 | 472 |
| 566 | 24 | 820 | 84 | 1074 | 151 | 1328 | 215 | 1582 | 278 | 1836 | 342 | 2090 | 405 | 2344 | 472 |
| 568 | 25 | 822 | 84 | 1076 | 152 | 1330 | 215 | 1584 | 279 | 1838 | 342 | 2092 | 406 | 2346 | 473 |
| 570 | 25 | 824 | 85 | 1078 | 152 | 1332 | 216 | 1586 | 279 | 1840 | 343 | 2094 | 406 | 2348 | 474 |
| 572 | 25 | 826 | 85 | 1080 | 153 | 1334 | 216 | 1588 | 280 | 1842 | 343 | 2096 | 407 | 2350 | 474 |
| 574 | 26 | 828 | 86 | 1082 | 153 | 1336 | 217 | 1590 | 280 | 1844 | 344 | 2098 | 407 | 2352 | 475 |
| 576 | 26 | 830 | 86 | 1084 | 154 | 1338 | 217 | 1592 | 281 | 1846 | 344 | 2100 | 408 | 2354 | 476 |
| 578 | 26 | 832 | 87 | 1086 | 154 | 1340 | 218 | 1594 | 281 | 1848 | 345 | 2102 | 408 | 2356 | 477 |
| 580 | 26 | 834 | 87 | 1088 | 155 | 1342 | 218 | 1596 | 282 | 1850 | 345 | 2104 | 409 | 2358 | 477 |
| 582 | 27 | 836 | 88 | 1090 | 155 | 1344 | 219 | 1598 | 282 | 1852 | 346 | 2106 | 409 | 2360 | 478 |
| 584 | 27 | 838 | 88 | 1092 | 156 | 1346 | 219 | 1600 | 283 | 1854 | 346 | 2108 | 410 | 2362 | 479 |
| 586 | 27 | 840 | 89 | 1094 | 156 | 1348 | 220 | 1602 | 283 | 1856 | 347 | 2110 | 410 | 2364 | 479 |
| 588 | 28 | 842 | 89 | 1096 | 157 | 1350 | 220 | 1604 | 284 | 1858 | 347 | 2112 | 411 | 2366 | 480 |
| 590 | 28 | 844 | 90 | 1098 | 157 | 1352 | 221 | 1606 | 284 | 1860 | 348 | 2114 | 411 | 2368 | 481 |
| 592 | 28 | 846 | 90 | 1100 | 158 | 1354 | 221 | 1608 | 285 | 1862 | 348 | 2116 | 412 | 2370 | 481 |
| 594 | 29 | 848 | 91 | 1102 | 158 | 1356 | 222 | 1610 | 285 | 1864 | 349 | 2118 | 412 | 2372 | 482 |
| 596 | 29 | 850 | 91 | 1104 | 159 | 1358 | 222 | 1612 | 286 | 1866 | 349 | 2120 | 413 | 2374 | 483 |
| 598 | 29 | 852 | 92 | 1106 | 159 | 1360 | 223 | 1614 | 286 | 1868 | 350 | 2122 | 413 | 2376 | 484 |
| 600 | 29 | 854 | 92 | 1108 | 160 | 1362 | 223 | 1616 | 287 | 1870 | 350 | 2124 | 414 | 2378 | 484 |
| 602 | 30 | 856 | 93 | 1110 | 160 | 1364 | 224 | 1618 | 287 | 1872 | 351 | 2126 | 414 | 2380 | 485 |
| 604 | 30 | 858 | 93 | 1112 | 161 | 1366 | 224 | 1620 | 288 | 1874 | 351 | 2128 | 415 | 2382 | 486 |
| 606 | 30 | 860 | 94 | 1114 | 161 | 1368 | 225 | 1622 | 288 | 1876 | 352 | 2130 | 415 | 2384 | 486 |
| 608 | 31 | 862 | 94 | 1116 | 162 | 1370 | 225 | 1624 | 289 | 1878 | 352 | 2132 | 416 | 2386 | 487 |
| 610 | 31 | 864 | 95 | 1118 | 162 | 1372 | 226 | 1626 | 289 | 1880 | 353 | 2134 | 416 | 2388 | 488 |
| 612 | 32 | 866 | 95 | 1120 | 163 | 1374 | 226 | 1628 | 290 | 1882 | 353 | 2136 | 417 | 2390 | 488 |

FSS Main Tax Deduction Tables

2018: Fortnightly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 460 | 0 | 698 | 31 | 936 | 79 | 1174 | 143 | 1412 | 203 | 1650 | 262 | 1888 | 322 | 2126 | 381 |
| 462 | 0 | 700 | 32 | 938 | 80 | 1176 | 144 | 1414 | 203 | 1652 | 263 | 1890 | 322 | 2128 | 382 |
| 464 | 0 | 702 | 32 | 940 | 80 | 1178 | 144 | 1416 | 204 | 1654 | 263 | 1892 | 323 | 2130 | 382 |
| 466 | 0 | 704 | 32 | 942 | 81 | 1180 | 145 | 1418 | 204 | 1656 | 264 | 1894 | 323 | 2132 | 383 |
| 468 | 0 | 706 | 33 | 944 | 81 | 1182 | 145 | 1420 | 205 | 1658 | 264 | 1896 | 324 | 2134 | 383 |
| 470 | 0 | 708 | 33 | 946 | 82 | 1184 | 146 | 1422 | 205 | 1660 | 265 | 1898 | 324 | 2136 | 384 |
| 472 | 0 | 710 | 33 | 948 | 82 | 1186 | 146 | 1424 | 206 | 1662 | 265 | 1900 | 325 | 2138 | 384 |
| 474 | 0 | 712 | 34 | 950 | 83 | 1188 | 147 | 1426 | 206 | 1664 | 266 | 1902 | 325 | 2140 | 385 |
| 476 | 0 | 714 | 34 | 952 | 83 | 1190 | 147 | 1428 | 207 | 1666 | 266 | 1904 | 326 | 2142 | 385 |
| 478 | 0 | 716 | 34 | 954 | 84 | 1192 | 148 | 1430 | 207 | 1668 | 267 | 1906 | 326 | 2144 | 386 |
| 480 | 0 | 718 | 34 | 956 | 84 | 1194 | 148 | 1432 | 208 | 1670 | 267 | 1908 | 327 | 2146 | 386 |
| 482 | 0 | 720 | 35 | 958 | 85 | 1196 | 149 | 1434 | 208 | 1672 | 268 | 1910 | 327 | 2148 | 387 |
| 484 | 0 | 722 | 35 | 960 | 85 | 1198 | 149 | 1436 | 209 | 1674 | 268 | 1912 | 328 | 2150 | 387 |
| 486 | 0 | 724 | 35 | 962 | 86 | 1200 | 150 | 1438 | 209 | 1676 | 269 | 1914 | 328 | 2152 | 388 |
| 488 | 0 | 726 | 36 | 964 | 86 | 1202 | 150 | 1440 | 210 | 1678 | 269 | 1916 | 329 | 2154 | 388 |
| 490 | 0 | 728 | 36 | 966 | 87 | 1204 | 151 | 1442 | 210 | 1680 | 270 | 1918 | 329 | 2156 | 389 |
| 492 | 1 | 730 | 36 | 968 | 87 | 1206 | 151 | 1444 | 211 | 1682 | 270 | 1920 | 330 | 2158 | 389 |
| 494 | 1 | 732 | 37 | 970 | 88 | 1208 | 152 | 1446 | 211 | 1684 | 271 | 1922 | 330 | 2160 | 390 |
| 496 | 1 | 734 | 37 | 972 | 88 | 1210 | 152 | 1448 | 212 | 1686 | 271 | 1924 | 331 | 2162 | 390 |
| 498 | 1 | 736 | 37 | 974 | 89 | 1212 | 153 | 1450 | 212 | 1688 | 272 | 1926 | 331 | 2164 | 391 |
| 500 | 2 | 738 | 37 | 976 | 89 | 1214 | 153 | 1452 | 213 | 1690 | 272 | 1928 | 332 | 2166 | 391 |
| 502 | 2 | 740 | 38 | 978 | 90 | 1216 | 154 | 1454 | 213 | 1692 | 273 | 1930 | 332 | 2168 | 392 |
| 504 | 2 | 742 | 38 | 980 | 90 | 1218 | 154 | 1456 | 214 | 1694 | 273 | 1932 | 333 | 2170 | 392 |
| 506 | 3 | 744 | 38 | 982 | 91 | 1220 | 155 | 1458 | 214 | 1696 | 274 | 1934 | 333 | 2172 | 393 |
| 508 | 3 | 746 | 39 | 984 | 91 | 1222 | 155 | 1460 | 215 | 1698 | 274 | 1936 | 334 | 2174 | 393 |
| 510 | 3 | 748 | 39 | 986 | 92 | 1224 | 156 | 1462 | 215 | 1700 | 275 | 1938 | 334 | 2176 | 394 |
| 512 | 4 | 750 | 39 | 988 | 92 | 1226 | 156 | 1464 | 216 | 1702 | 275 | 1940 | 335 | 2178 | 394 |
| 514 | 4 | 752 | 40 | 990 | 93 | 1228 | 157 | 1466 | 216 | 1704 | 276 | 1942 | 335 | 2180 | 395 |
| 516 | 4 | 754 | 40 | 992 | 93 | 1230 | 157 | 1468 | 217 | 1706 | 276 | 1944 | 336 | 2182 | 395 |
| 518 | 4 | 756 | 40 | 994 | 94 | 1232 | 158 | 1470 | 217 | 1708 | 277 | 1946 | 336 | 2184 | 396 |
| 520 | 5 | 758 | 40 | 996 | 94 | 1234 | 158 | 1472 | 218 | 1710 | 277 | 1948 | 337 | 2186 | 396 |
| 522 | 5 | 760 | 41 | 998 | 95 | 1236 | 159 | 1474 | 218 | 1712 | 278 | 1950 | 337 | 2188 | 397 |
| 524 | 5 | 762 | 41 | 1000 | 95 | 1238 | 159 | 1476 | 219 | 1714 | 278 | 1952 | 338 | 2190 | 397 |
| 526 | 6 | 764 | 41 | 1002 | 96 | 1240 | 160 | 1478 | 219 | 1716 | 279 | 1954 | 338 | 2192 | 398 |
| 528 | 6 | 766 | 42 | 1004 | 96 | 1242 | 160 | 1480 | 220 | 1718 | 279 | 1956 | 339 | 2194 | 398 |
| 530 | 6 | 768 | 42 | 1006 | 97 | 1244 | 161 | 1482 | 220 | 1720 | 280 | 1958 | 339 | 2196 | 399 |
| 532 | 7 | 770 | 42 | 1008 | 97 | 1246 | 161 | 1484 | 221 | 1722 | 280 | 1960 | 340 | 2198 | 399 |
| 534 | 7 | 772 | 43 | 1010 | 98 | 1248 | 162 | 1486 | 221 | 1724 | 281 | 1962 | 340 | 2200 | 400 |
| 536 | 7 | 774 | 43 | 1012 | 98 | 1250 | 162 | 1488 | 222 | 1726 | 281 | 1964 | 341 | 2202 | 400 |
| 538 | 7 | 776 | 43 | 1014 | 99 | 1252 | 163 | 1490 | 222 | 1728 | 282 | 1966 | 341 | 2204 | 401 |
| 540 | 8 | 778 | 43 | 1016 | 99 | 1254 | 163 | 1492 | 223 | 1730 | 282 | 1968 | 342 | 2206 | 401 |
| 542 | 8 | 780 | 44 | 1018 | 100 | 1256 | 164 | 1494 | 223 | 1732 | 283 | 1970 | 342 | 2208 | 402 |
| 544 | 8 | 782 | 44 | 1020 | 100 | 1258 | 164 | 1496 | 224 | 1734 | 283 | 1972 | 343 | 2210 | 402 |
| 546 | 9 | 784 | 44 | 1022 | 101 | 1260 | 165 | 1498 | 224 | 1736 | 284 | 1974 | 343 | 2212 | 403 |
| 548 | 9 | 786 | 45 | 1024 | 101 | 1262 | 165 | 1500 | 225 | 1738 | 284 | 1976 | 344 | 2214 | 403 |
| 550 | 9 | 788 | 45 | 1026 | 102 | 1264 | 166 | 1502 | 225 | 1740 | 285 | 1978 | 344 | 2216 | 404 |
| 552 | 10 | 790 | 45 | 1028 | 102 | 1266 | 166 | 1504 | 226 | 1742 | 285 | 1980 | 345 | 2218 | 404 |
| 554 | 10 | 792 | 46 | 1030 | 103 | 1268 | 167 | 1506 | 226 | 1744 | 286 | 1982 | 345 | 2220 | 405 |
| 556 | 10 | 794 | 46 | 1032 | 103 | 1270 | 167 | 1508 | 227 | 1746 | 286 | 1984 | 346 | 2222 | 405 |
| 558 | 10 | 796 | 46 | 1034 | 104 | 1272 | 168 | 1510 | 227 | 1748 | 287 | 1986 | 346 | 2224 | 406 |
| 560 | 11 | 798 | 46 | 1036 | 104 | 1274 | 168 | 1512 | 228 | 1750 | 287 | 1988 | 347 | 2226 | 406 |
| 562 | 11 | 800 | 47 | 1038 | 105 | 1276 | 169 | 1514 | 228 | 1752 | 288 | 1990 | 347 | 2228 | 407 |
| 564 | 11 | 802 | 47 | 1040 | 105 | 1278 | 169 | 1516 | 229 | 1754 | 288 | 1992 | 348 | 2230 | 407 |
| 566 | 12 | 804 | 47 | 1042 | 106 | 1280 | 170 | 1518 | 229 | 1756 | 289 | 1994 | 348 | 2232 | 408 |
| 568 | 12 | 806 | 48 | 1044 | 106 | 1282 | 170 | 1520 | 230 | 1758 | 289 | 1996 | 349 | 2234 | 408 |
| 570 | 12 | 808 | 48 | 1046 | 107 | 1284 | 171 | 1522 | 230 | 1760 | 290 | 1998 | 349 | 2236 | 409 |
| 572 | 13 | 810 | 48 | 1048 | 107 | 1286 | 171 | 1524 | 231 | 1762 | 290 | 2000 | 350 | 2238 | 409 |
| 574 | 13 | 812 | 49 | 1050 | 108 | 1288 | 172 | 1526 | 231 | 1764 | 291 | 2002 | 350 | 2240 | 410 |
| 576 | 13 | 814 | 49 | 1052 | 108 | 1290 | 172 | 1528 | 232 | 1766 | 291 | 2004 | 351 | 2242 | 410 |
| 578 | 13 | 816 | 49 | 1054 | 109 | 1292 | 173 | 1530 | 232 | 1768 | 292 | 2006 | 351 | 2244 | 411 |
| 580 | 14 | 818 | 50 | 1056 | 109 | 1294 | 173 | 1532 | 233 | 1770 | 292 | 2008 | 352 | 2246 | 411 |
| 582 | 14 | 820 | 50 | 1058 | 110 | 1296 | 174 | 1534 | 233 | 1772 | 293 | 2010 | 352 | 2248 | 412 |
| 584 | 14 | 822 | 51 | 1060 | 110 | 1298 | 174 | 1536 | 234 | 1774 | 293 | 2012 | 353 | 2250 | 412 |
| 586 | 15 | 824 | 51 | 1062 | 111 | 1300 | 175 | 1538 | 234 | 1776 | 294 | 2014 | 353 | 2252 | 413 |
| 588 | 15 | 826 | 52 | 1064 | 111 | 1302 | 175 | 1540 | 235 | 1778 | 294 | 2016 | 354 | 2254 | 413 |
| 590 | 15 | 828 | 52 | 1066 | 112 | 1304 | 176 | 1542 | 235 | 1780 | 295 | 2018 | 354 | 2256 | 414 |
| 592 | 16 | 830 | 53 | 1068 | 112 | 1306 | 176 | 1544 | 236 | 1782 | 295 | 2020 | 355 | 2258 | 414 |
| 594 | 16 | 832 | 53 | 1070 | 113 | 1308 | 177 | 1546 | 236 | 1784 | 296 | 2022 | 355 | 2260 | 415 |

FSS Main Tax Deduction Tables

2018: Fortnightly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 596 | 16 | 834 | 54 | 1072 | 113 | 1310 | 177 | 1548 | 237 | 1786 | 296 | 2024 | 356 | 2262 | 415 |
| 598 | 16 | 836 | 54 | 1074 | 114 | 1312 | 178 | 1550 | 237 | 1788 | 297 | 2026 | 356 | 2264 | 416 |
| 600 | 17 | 838 | 55 | 1076 | 114 | 1314 | 178 | 1552 | 238 | 1790 | 297 | 2028 | 357 | 2266 | 416 |
| 602 | 17 | 840 | 55 | 1078 | 115 | 1316 | 179 | 1554 | 238 | 1792 | 298 | 2030 | 357 | 2268 | 417 |
| 604 | 17 | 842 | 56 | 1080 | 115 | 1318 | 179 | 1556 | 239 | 1794 | 298 | 2032 | 358 | 2270 | 417 |
| 606 | 18 | 844 | 56 | 1082 | 116 | 1320 | 180 | 1558 | 239 | 1796 | 299 | 2034 | 358 | 2272 | 418 |
| 608 | 18 | 846 | 57 | 1084 | 116 | 1322 | 180 | 1560 | 240 | 1798 | 299 | 2036 | 359 | 2274 | 418 |
| 610 | 18 | 848 | 57 | 1086 | 117 | 1324 | 181 | 1562 | 240 | 1800 | 300 | 2038 | 359 | 2276 | 419 |
| 612 | 19 | 850 | 58 | 1088 | 117 | 1326 | 181 | 1564 | 241 | 1802 | 300 | 2040 | 360 | 2278 | 419 |
| 614 | 19 | 852 | 58 | 1090 | 118 | 1328 | 182 | 1566 | 241 | 1804 | 301 | 2042 | 360 | 2280 | 420 |
| 616 | 19 | 854 | 59 | 1092 | 118 | 1330 | 182 | 1568 | 242 | 1806 | 301 | 2044 | 361 | 2282 | 420 |
| 618 | 19 | 856 | 59 | 1094 | 119 | 1332 | 183 | 1570 | 242 | 1808 | 302 | 2046 | 361 | 2284 | 421 |
| 620 | 20 | 858 | 60 | 1096 | 119 | 1334 | 183 | 1572 | 243 | 1810 | 302 | 2048 | 362 | 2286 | 421 |
| 622 | 20 | 860 | 60 | 1098 | 120 | 1336 | 184 | 1574 | 243 | 1812 | 303 | 2050 | 362 | 2288 | 422 |
| 624 | 20 | 862 | 61 | 1100 | 120 | 1338 | 184 | 1576 | 244 | 1814 | 303 | 2052 | 363 | 2290 | 422 |
| 626 | 21 | 864 | 61 | 1102 | 121 | 1340 | 185 | 1578 | 244 | 1816 | 304 | 2054 | 363 | 2292 | 423 |
| 628 | 21 | 866 | 62 | 1104 | 126 | 1342 | 185 | 1580 | 245 | 1818 | 304 | 2056 | 364 | 2294 | 423 |
| 630 | 21 | 868 | 62 | 1106 | 126 | 1344 | 186 | 1582 | 245 | 1820 | 305 | 2058 | 364 | 2296 | 424 |
| 632 | 22 | 870 | 63 | 1108 | 127 | 1346 | 186 | 1584 | 246 | 1822 | 305 | 2060 | 365 | 2298 | 424 |
| 634 | 22 | 872 | 63 | 1110 | 127 | 1348 | 187 | 1586 | 246 | 1824 | 306 | 2062 | 365 | 2300 | 425 |
| 636 | 22 | 874 | 64 | 1112 | 128 | 1350 | 187 | 1588 | 247 | 1826 | 306 | 2064 | 366 | 2302 | 425 |
| 638 | 22 | 876 | 64 | 1114 | 128 | 1352 | 188 | 1590 | 247 | 1828 | 307 | 2066 | 366 | 2304 | 426 |
| 640 | 23 | 878 | 65 | 1116 | 129 | 1354 | 188 | 1592 | 248 | 1830 | 307 | 2068 | 367 | 2306 | 426 |
| 642 | 23 | 880 | 65 | 1118 | 129 | 1356 | 189 | 1594 | 248 | 1832 | 308 | 2070 | 367 | 2308 | 427 |
| 644 | 23 | 882 | 66 | 1120 | 130 | 1358 | 189 | 1596 | 249 | 1834 | 308 | 2072 | 368 | 2310 | 428 |
| 646 | 24 | 884 | 66 | 1122 | 130 | 1360 | 190 | 1598 | 249 | 1836 | 309 | 2074 | 368 | 2312 | 428 |
| 648 | 24 | 886 | 67 | 1124 | 131 | 1362 | 190 | 1600 | 250 | 1838 | 309 | 2076 | 369 | 2314 | 429 |
| 650 | 24 | 888 | 67 | 1126 | 131 | 1364 | 191 | 1602 | 250 | 1840 | 310 | 2078 | 369 | 2316 | 430 |
| 652 | 25 | 890 | 68 | 1128 | 132 | 1366 | 191 | 1604 | 251 | 1842 | 310 | 2080 | 370 | 2318 | 430 |
| 654 | 25 | 892 | 68 | 1130 | 132 | 1368 | 192 | 1606 | 251 | 1844 | 311 | 2082 | 370 | 2320 | 431 |
| 656 | 25 | 894 | 69 | 1132 | 133 | 1370 | 192 | 1608 | 252 | 1846 | 311 | 2084 | 371 | 2322 | 432 |
| 658 | 25 | 896 | 69 | 1134 | 133 | 1372 | 193 | 1610 | 252 | 1848 | 312 | 2086 | 371 | 2324 | 432 |
| 660 | 26 | 898 | 70 | 1136 | 134 | 1374 | 193 | 1612 | 253 | 1850 | 312 | 2088 | 372 | 2326 | 433 |
| 662 | 26 | 900 | 70 | 1138 | 134 | 1376 | 194 | 1614 | 253 | 1852 | 313 | 2090 | 372 | 2328 | 434 |
| 664 | 26 | 902 | 71 | 1140 | 135 | 1378 | 194 | 1616 | 254 | 1854 | 313 | 2092 | 373 | 2330 | 435 |
| 666 | 27 | 904 | 71 | 1142 | 135 | 1380 | 195 | 1618 | 254 | 1856 | 314 | 2094 | 373 | 2332 | 435 |
| 668 | 27 | 906 | 72 | 1144 | 136 | 1382 | 195 | 1620 | 255 | 1858 | 314 | 2096 | 374 | 2334 | 436 |
| 670 | 27 | 908 | 72 | 1146 | 136 | 1384 | 196 | 1622 | 255 | 1860 | 315 | 2098 | 374 | 2336 | 437 |
| 672 | 28 | 910 | 73 | 1148 | 137 | 1386 | 196 | 1624 | 256 | 1862 | 315 | 2100 | 375 | 2338 | 437 |
| 674 | 28 | 912 | 73 | 1150 | 137 | 1388 | 197 | 1626 | 256 | 1864 | 316 | 2102 | 375 | 2340 | 438 |
| 676 | 28 | 914 | 74 | 1152 | 138 | 1390 | 197 | 1628 | 257 | 1866 | 316 | 2104 | 376 | 2342 | 439 |
| 678 | 28 | 916 | 74 | 1154 | 138 | 1392 | 198 | 1630 | 257 | 1868 | 317 | 2106 | 376 | 2344 | 439 |
| 680 | 29 | 918 | 75 | 1156 | 139 | 1394 | 198 | 1632 | 258 | 1870 | 317 | 2108 | 377 | 2346 | 440 |
| 682 | 29 | 920 | 75 | 1158 | 139 | 1396 | 199 | 1634 | 258 | 1872 | 318 | 2110 | 377 | 2348 | 441 |
| 684 | 29 | 922 | 76 | 1160 | 140 | 1398 | 199 | 1636 | 259 | 1874 | 318 | 2112 | 378 | 2350 | 442 |
| 686 | 30 | 924 | 76 | 1162 | 140 | 1400 | 200 | 1638 | 259 | 1876 | 319 | 2114 | 378 | 2352 | 442 |
| 688 | 30 | 926 | 77 | 1164 | 141 | 1402 | 200 | 1640 | 260 | 1878 | 319 | 2116 | 379 | 2354 | 443 |
| 690 | 30 | 928 | 77 | 1166 | 141 | 1404 | 201 | 1642 | 260 | 1880 | 320 | 2118 | 379 | 2356 | 444 |
| 692 | 31 | 930 | 78 | 1168 | 142 | 1406 | 201 | 1644 | 261 | 1882 | 320 | 2120 | 380 | 2358 | 444 |
| 694 | 31 | 932 | 78 | 1170 | 142 | 1408 | 202 | 1646 | 261 | 1884 | 321 | 2122 | 380 | 2360 | 445 |
| 696 | 31 | 934 | 79 | 1172 | 143 | 1410 | 202 | 1648 | 262 | 1886 | 321 | 2124 | 381 | 2362 | 446 |

For emoluments in excess of €2,362 fortnightly, multiply the excess (i.e the amount over €2,362) by .35 and add €446.
 Eg: The FSS main tax deduction on emoluments of €2,500 fortnightly would be $(138 \times 0.35) + 446 = 494$

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 655 | 0 | 1235 | 92 | 1815 | 244 | 2395 | 389 | 2975 | 534 | 3555 | 679 | 4135 | 824 |
| 660 | 0 | 1240 | 93 | 1820 | 245 | 2400 | 390 | 2980 | 535 | 3560 | 680 | 4140 | 825 |
| 665 | 0 | 1245 | 95 | 1825 | 247 | 2405 | 392 | 2985 | 537 | 3565 | 682 | 4145 | 827 |
| 670 | 0 | 1250 | 96 | 1830 | 248 | 2410 | 393 | 2990 | 538 | 3570 | 683 | 4150 | 828 |
| 675 | 0 | 1255 | 97 | 1835 | 249 | 2415 | 394 | 2995 | 539 | 3575 | 684 | 4155 | 829 |
| 680 | 0 | 1260 | 98 | 1840 | 250 | 2420 | 395 | 3000 | 540 | 3580 | 685 | 4160 | 830 |
| 685 | 0 | 1265 | 100 | 1845 | 252 | 2425 | 397 | 3005 | 542 | 3585 | 687 | 4165 | 832 |
| 690 | 0 | 1270 | 101 | 1850 | 253 | 2430 | 398 | 3010 | 543 | 3590 | 688 | 4170 | 833 |
| 695 | 0 | 1275 | 102 | 1855 | 254 | 2435 | 399 | 3015 | 544 | 3595 | 689 | 4175 | 834 |
| 700 | 0 | 1280 | 103 | 1860 | 255 | 2440 | 400 | 3020 | 545 | 3600 | 690 | 4180 | 835 |
| 705 | 1 | 1285 | 105 | 1865 | 257 | 2445 | 402 | 3025 | 547 | 3605 | 692 | 4185 | 837 |
| 710 | 1 | 1290 | 106 | 1870 | 258 | 2450 | 403 | 3030 | 548 | 3610 | 693 | 4190 | 838 |
| 715 | 2 | 1295 | 107 | 1875 | 259 | 2455 | 404 | 3035 | 549 | 3615 | 694 | 4195 | 839 |
| 720 | 3 | 1300 | 108 | 1880 | 260 | 2460 | 405 | 3040 | 550 | 3620 | 695 | 4200 | 840 |
| 725 | 4 | 1305 | 110 | 1885 | 262 | 2465 | 407 | 3045 | 552 | 3625 | 697 | 4205 | 842 |
| 730 | 4 | 1310 | 111 | 1890 | 263 | 2470 | 408 | 3050 | 553 | 3630 | 698 | 4210 | 843 |
| 735 | 5 | 1315 | 112 | 1895 | 264 | 2475 | 409 | 3055 | 554 | 3635 | 699 | 4215 | 844 |
| 740 | 6 | 1320 | 113 | 1900 | 265 | 2480 | 410 | 3060 | 555 | 3640 | 700 | 4220 | 845 |
| 745 | 7 | 1325 | 115 | 1905 | 267 | 2485 | 412 | 3065 | 557 | 3645 | 702 | 4225 | 847 |
| 750 | 7 | 1330 | 116 | 1910 | 268 | 2490 | 413 | 3070 | 558 | 3650 | 703 | 4230 | 848 |
| 755 | 8 | 1335 | 117 | 1915 | 269 | 2495 | 414 | 3075 | 559 | 3655 | 704 | 4235 | 849 |
| 760 | 9 | 1340 | 118 | 1920 | 270 | 2500 | 415 | 3080 | 560 | 3660 | 705 | 4240 | 850 |
| 765 | 10 | 1345 | 120 | 1925 | 272 | 2505 | 417 | 3085 | 562 | 3665 | 707 | 4245 | 852 |
| 770 | 10 | 1350 | 121 | 1930 | 273 | 2510 | 418 | 3090 | 563 | 3670 | 708 | 4250 | 853 |
| 775 | 11 | 1355 | 122 | 1935 | 274 | 2515 | 419 | 3095 | 564 | 3675 | 709 | 4255 | 854 |
| 780 | 12 | 1360 | 123 | 1940 | 275 | 2520 | 420 | 3100 | 565 | 3680 | 710 | 4260 | 855 |
| 785 | 13 | 1365 | 125 | 1945 | 277 | 2525 | 422 | 3105 | 567 | 3685 | 712 | 4265 | 857 |
| 790 | 13 | 1370 | 126 | 1950 | 278 | 2530 | 423 | 3110 | 568 | 3690 | 713 | 4270 | 858 |
| 795 | 14 | 1375 | 127 | 1955 | 279 | 2535 | 424 | 3115 | 569 | 3695 | 714 | 4275 | 859 |
| 800 | 15 | 1380 | 128 | 1960 | 280 | 2540 | 425 | 3120 | 570 | 3700 | 715 | 4280 | 860 |
| 805 | 16 | 1385 | 130 | 1965 | 282 | 2545 | 427 | 3125 | 572 | 3705 | 717 | 4285 | 862 |
| 810 | 16 | 1390 | 131 | 1970 | 283 | 2550 | 428 | 3130 | 573 | 3710 | 718 | 4290 | 863 |
| 815 | 17 | 1395 | 132 | 1975 | 284 | 2555 | 429 | 3135 | 574 | 3715 | 719 | 4295 | 864 |
| 820 | 18 | 1400 | 133 | 1980 | 285 | 2560 | 430 | 3140 | 575 | 3720 | 720 | 4300 | 865 |
| 825 | 19 | 1405 | 135 | 1985 | 287 | 2565 | 432 | 3145 | 577 | 3725 | 722 | 4305 | 867 |
| 830 | 19 | 1410 | 136 | 1990 | 288 | 2570 | 433 | 3150 | 578 | 3730 | 723 | 4310 | 868 |
| 835 | 20 | 1415 | 137 | 1995 | 289 | 2575 | 434 | 3155 | 579 | 3735 | 724 | 4315 | 869 |
| 840 | 21 | 1420 | 138 | 2000 | 290 | 2580 | 435 | 3160 | 580 | 3740 | 725 | 4320 | 870 |
| 845 | 22 | 1425 | 140 | 2005 | 292 | 2585 | 437 | 3165 | 582 | 3745 | 727 | 4325 | 872 |
| 850 | 22 | 1430 | 141 | 2010 | 293 | 2590 | 438 | 3170 | 583 | 3750 | 728 | 4330 | 873 |
| 855 | 23 | 1435 | 142 | 2015 | 294 | 2595 | 439 | 3175 | 584 | 3755 | 729 | 4335 | 874 |
| 860 | 24 | 1440 | 143 | 2020 | 295 | 2600 | 440 | 3180 | 585 | 3760 | 730 | 4340 | 875 |
| 865 | 25 | 1445 | 145 | 2025 | 297 | 2605 | 442 | 3185 | 587 | 3765 | 732 | 4345 | 877 |
| 870 | 25 | 1450 | 146 | 2030 | 298 | 2610 | 443 | 3190 | 588 | 3770 | 733 | 4350 | 878 |
| 875 | 26 | 1455 | 147 | 2035 | 299 | 2615 | 444 | 3195 | 589 | 3775 | 734 | 4355 | 879 |
| 880 | 27 | 1460 | 148 | 2040 | 300 | 2620 | 445 | 3200 | 590 | 3780 | 735 | 4360 | 880 |
| 885 | 28 | 1465 | 150 | 2045 | 302 | 2625 | 447 | 3205 | 592 | 3785 | 737 | 4365 | 882 |
| 890 | 28 | 1470 | 151 | 2050 | 303 | 2630 | 448 | 3210 | 593 | 3790 | 738 | 4370 | 883 |
| 895 | 29 | 1475 | 152 | 2055 | 304 | 2635 | 449 | 3215 | 594 | 3795 | 739 | 4375 | 884 |
| 900 | 30 | 1480 | 153 | 2060 | 305 | 2640 | 450 | 3220 | 595 | 3800 | 740 | 4380 | 885 |
| 905 | 31 | 1485 | 155 | 2065 | 307 | 2645 | 452 | 3225 | 597 | 3805 | 742 | 4385 | 887 |
| 910 | 31 | 1490 | 156 | 2070 | 308 | 2650 | 453 | 3230 | 598 | 3810 | 743 | 4390 | 888 |
| 915 | 32 | 1495 | 157 | 2075 | 309 | 2655 | 454 | 3235 | 599 | 3815 | 744 | 4395 | 889 |
| 920 | 33 | 1500 | 158 | 2080 | 310 | 2660 | 455 | 3240 | 600 | 3820 | 745 | 4400 | 890 |
| 925 | 34 | 1505 | 167 | 2085 | 312 | 2665 | 457 | 3245 | 602 | 3825 | 747 | 4405 | 892 |
| 930 | 34 | 1510 | 168 | 2090 | 313 | 2670 | 458 | 3250 | 603 | 3830 | 748 | 4410 | 893 |
| 935 | 35 | 1515 | 169 | 2095 | 314 | 2675 | 459 | 3255 | 604 | 3835 | 749 | 4415 | 894 |
| 940 | 36 | 1520 | 170 | 2100 | 315 | 2680 | 460 | 3260 | 605 | 3840 | 750 | 4420 | 895 |
| 945 | 37 | 1525 | 172 | 2105 | 317 | 2685 | 462 | 3265 | 607 | 3845 | 752 | 4425 | 897 |
| 950 | 37 | 1530 | 173 | 2110 | 318 | 2690 | 463 | 3270 | 608 | 3850 | 753 | 4430 | 898 |
| 955 | 38 | 1535 | 174 | 2115 | 319 | 2695 | 464 | 3275 | 609 | 3855 | 754 | 4435 | 899 |
| 960 | 39 | 1540 | 175 | 2120 | 320 | 2700 | 465 | 3280 | 610 | 3860 | 755 | 4440 | 900 |
| 965 | 40 | 1545 | 177 | 2125 | 322 | 2705 | 467 | 3285 | 612 | 3865 | 757 | 4445 | 902 |
| 970 | 40 | 1550 | 178 | 2130 | 323 | 2710 | 468 | 3290 | 613 | 3870 | 758 | 4450 | 903 |
| 975 | 41 | 1555 | 179 | 2135 | 324 | 2715 | 469 | 3295 | 614 | 3875 | 759 | 4455 | 904 |
| 980 | 42 | 1560 | 180 | 2140 | 325 | 2720 | 470 | 3300 | 615 | 3880 | 760 | 4460 | 905 |
| 985 | 43 | 1565 | 182 | 2145 | 327 | 2725 | 472 | 3305 | 617 | 3885 | 762 | 4465 | 907 |
| 990 | 43 | 1570 | 183 | 2150 | 328 | 2730 | 473 | 3310 | 618 | 3890 | 763 | 4470 | 908 |
| 995 | 44 | 1575 | 184 | 2155 | 329 | 2735 | 474 | 3315 | 619 | 3895 | 764 | 4475 | 909 |

FSS Main Tax Deduction Tables

2018: 4 Weekly - Single Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 1000 | 45 | 1580 | 185 | 2160 | 330 | 2740 | 475 | 3320 | 620 | 3900 | 765 | 4480 | 910 |
| 1005 | 46 | 1585 | 187 | 2165 | 332 | 2745 | 477 | 3325 | 622 | 3905 | 767 | 4485 | 912 |
| 1010 | 46 | 1590 | 188 | 2170 | 333 | 2750 | 478 | 3330 | 623 | 3910 | 768 | 4490 | 913 |
| 1015 | 47 | 1595 | 189 | 2175 | 334 | 2755 | 479 | 3335 | 624 | 3915 | 769 | 4495 | 914 |
| 1020 | 48 | 1600 | 190 | 2180 | 335 | 2760 | 480 | 3340 | 625 | 3920 | 770 | 4500 | 915 |
| 1025 | 49 | 1605 | 192 | 2185 | 337 | 2765 | 482 | 3345 | 627 | 3925 | 772 | 4505 | 917 |
| 1030 | 49 | 1610 | 193 | 2190 | 338 | 2770 | 483 | 3350 | 628 | 3930 | 773 | 4510 | 918 |
| 1035 | 50 | 1615 | 194 | 2195 | 339 | 2775 | 484 | 3355 | 629 | 3935 | 774 | 4515 | 919 |
| 1040 | 51 | 1620 | 195 | 2200 | 340 | 2780 | 485 | 3360 | 630 | 3940 | 775 | 4520 | 920 |
| 1045 | 52 | 1625 | 197 | 2205 | 342 | 2785 | 487 | 3365 | 632 | 3945 | 777 | 4525 | 922 |
| 1050 | 52 | 1630 | 198 | 2210 | 343 | 2790 | 488 | 3370 | 633 | 3950 | 778 | 4530 | 923 |
| 1055 | 53 | 1635 | 199 | 2215 | 344 | 2795 | 489 | 3375 | 634 | 3955 | 779 | 4535 | 924 |
| 1060 | 54 | 1640 | 200 | 2220 | 345 | 2800 | 490 | 3380 | 635 | 3960 | 780 | 4540 | 925 |
| 1065 | 55 | 1645 | 202 | 2225 | 347 | 2805 | 492 | 3385 | 637 | 3965 | 782 | 4545 | 927 |
| 1070 | 55 | 1650 | 203 | 2230 | 348 | 2810 | 493 | 3390 | 638 | 3970 | 783 | 4550 | 928 |
| 1075 | 56 | 1655 | 204 | 2235 | 349 | 2815 | 494 | 3395 | 639 | 3975 | 784 | 4555 | 929 |
| 1080 | 57 | 1660 | 205 | 2240 | 350 | 2820 | 495 | 3400 | 640 | 3980 | 785 | 4560 | 930 |
| 1085 | 58 | 1665 | 207 | 2245 | 352 | 2825 | 497 | 3405 | 642 | 3985 | 787 | 4565 | 932 |
| 1090 | 58 | 1670 | 208 | 2250 | 353 | 2830 | 498 | 3410 | 643 | 3990 | 788 | 4570 | 933 |
| 1095 | 59 | 1675 | 209 | 2255 | 354 | 2835 | 499 | 3415 | 644 | 3995 | 789 | 4575 | 934 |
| 1100 | 60 | 1680 | 210 | 2260 | 355 | 2840 | 500 | 3420 | 645 | 4000 | 790 | 4580 | 935 |
| 1105 | 61 | 1685 | 212 | 2265 | 357 | 2845 | 502 | 3425 | 647 | 4005 | 792 | 4585 | 937 |
| 1110 | 61 | 1690 | 213 | 2270 | 358 | 2850 | 503 | 3430 | 648 | 4010 | 793 | 4590 | 938 |
| 1115 | 62 | 1695 | 214 | 2275 | 359 | 2855 | 504 | 3435 | 649 | 4015 | 794 | 4595 | 939 |
| 1120 | 63 | 1700 | 215 | 2280 | 360 | 2860 | 505 | 3440 | 650 | 4020 | 795 | 4600 | 940 |
| 1125 | 65 | 1705 | 217 | 2285 | 362 | 2865 | 507 | 3445 | 652 | 4025 | 797 | 4605 | 942 |
| 1130 | 66 | 1710 | 218 | 2290 | 363 | 2870 | 508 | 3450 | 653 | 4030 | 798 | 4610 | 943 |
| 1135 | 67 | 1715 | 219 | 2295 | 364 | 2875 | 509 | 3455 | 654 | 4035 | 799 | 4615 | 944 |
| 1140 | 68 | 1720 | 220 | 2300 | 365 | 2880 | 510 | 3460 | 655 | 4040 | 800 | 4620 | 946 |
| 1145 | 70 | 1725 | 222 | 2305 | 367 | 2885 | 512 | 3465 | 657 | 4045 | 802 | 4625 | 948 |
| 1150 | 71 | 1730 | 223 | 2310 | 368 | 2890 | 513 | 3470 | 658 | 4050 | 803 | 4630 | 949 |
| 1155 | 72 | 1735 | 224 | 2315 | 369 | 2895 | 514 | 3475 | 659 | 4055 | 804 | 4635 | 951 |
| 1160 | 73 | 1740 | 225 | 2320 | 370 | 2900 | 515 | 3480 | 660 | 4060 | 805 | 4640 | 953 |
| 1165 | 75 | 1745 | 227 | 2325 | 372 | 2905 | 517 | 3485 | 662 | 4065 | 807 | 4645 | 955 |
| 1170 | 76 | 1750 | 228 | 2330 | 373 | 2910 | 518 | 3490 | 663 | 4070 | 808 | 4650 | 956 |
| 1175 | 77 | 1755 | 229 | 2335 | 374 | 2915 | 519 | 3495 | 664 | 4075 | 809 | 4655 | 958 |
| 1180 | 78 | 1760 | 230 | 2340 | 375 | 2920 | 520 | 3500 | 665 | 4080 | 810 | 4660 | 960 |
| 1185 | 80 | 1765 | 232 | 2345 | 377 | 2925 | 522 | 3505 | 667 | 4085 | 812 | 4665 | 962 |
| 1190 | 81 | 1770 | 233 | 2350 | 378 | 2930 | 523 | 3510 | 668 | 4090 | 813 | 4670 | 963 |
| 1195 | 82 | 1775 | 234 | 2355 | 379 | 2935 | 524 | 3515 | 669 | 4095 | 814 | 4675 | 965 |
| 1200 | 83 | 1780 | 235 | 2360 | 380 | 2940 | 525 | 3520 | 670 | 4100 | 815 | 4680 | 967 |
| 1205 | 85 | 1785 | 237 | 2365 | 382 | 2945 | 527 | 3525 | 672 | 4105 | 817 | 4685 | 969 |
| 1210 | 86 | 1790 | 238 | 2370 | 383 | 2950 | 528 | 3530 | 673 | 4110 | 818 | 4690 | 970 |
| 1215 | 87 | 1795 | 239 | 2375 | 384 | 2955 | 529 | 3535 | 674 | 4115 | 819 | 4695 | 972 |
| 1220 | 88 | 1800 | 240 | 2380 | 385 | 2960 | 530 | 3540 | 675 | 4120 | 820 | 4700 | 974 |
| 1225 | 90 | 1805 | 242 | 2385 | 387 | 2965 | 532 | 3545 | 677 | 4125 | 822 | 4705 | 976 |
| 1230 | 91 | 1810 | 243 | 2390 | 388 | 2970 | 533 | 3550 | 678 | 4130 | 823 | 4710 | 977 |

For emoluments in excess of €4,710, 4-weekly: Multiply the excess (i.e the amount over €4,710) by 0.35 and add €977.

Example: The FSS main tax deduction on emoluments of €5,000 4-weekly would be $(290 \times 0.35) + 977 = 1079$.

For emoluments in between shown figures add €1 to the lower corresponding figure of tax i.e the tax on €2,333 = €373 +€1

FSS Main Tax Deduction Tables

2018: 4 Weekly - Parent Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 715 | 0 | 1210 | 60 | 1705 | 192 | 2200 | 315 | 2695 | 439 | 3190 | 563 | 3685 | 687 | 4180 | 810 |
| 720 | 0 | 1215 | 61 | 1710 | 193 | 2205 | 317 | 2700 | 440 | 3195 | 564 | 3690 | 688 | 4185 | 812 |
| 725 | 0 | 1220 | 62 | 1715 | 194 | 2210 | 318 | 2705 | 442 | 3200 | 565 | 3695 | 689 | 4190 | 813 |
| 730 | 0 | 1225 | 64 | 1720 | 195 | 2215 | 319 | 2710 | 443 | 3205 | 567 | 3700 | 690 | 4195 | 814 |
| 735 | 0 | 1230 | 65 | 1725 | 197 | 2220 | 320 | 2715 | 444 | 3210 | 568 | 3705 | 692 | 4200 | 815 |
| 740 | 0 | 1235 | 66 | 1730 | 198 | 2225 | 322 | 2720 | 445 | 3215 | 569 | 3710 | 693 | 4205 | 817 |
| 745 | 0 | 1240 | 67 | 1735 | 199 | 2230 | 323 | 2725 | 447 | 3220 | 570 | 3715 | 694 | 4210 | 818 |
| 750 | 0 | 1245 | 69 | 1740 | 200 | 2235 | 324 | 2730 | 448 | 3225 | 572 | 3720 | 695 | 4215 | 819 |
| 755 | 0 | 1250 | 70 | 1745 | 202 | 2240 | 325 | 2735 | 449 | 3230 | 573 | 3725 | 697 | 4220 | 820 |
| 760 | 0 | 1255 | 71 | 1750 | 203 | 2245 | 327 | 2740 | 450 | 3235 | 574 | 3730 | 698 | 4225 | 822 |
| 765 | 0 | 1260 | 72 | 1755 | 204 | 2250 | 328 | 2745 | 452 | 3240 | 575 | 3735 | 699 | 4230 | 823 |
| 770 | 0 | 1265 | 74 | 1760 | 205 | 2255 | 329 | 2750 | 453 | 3245 | 577 | 3740 | 700 | 4235 | 824 |
| 775 | 0 | 1270 | 75 | 1765 | 207 | 2260 | 330 | 2755 | 454 | 3250 | 578 | 3745 | 702 | 4240 | 825 |
| 780 | 0 | 1275 | 76 | 1770 | 208 | 2265 | 332 | 2760 | 455 | 3255 | 579 | 3750 | 703 | 4245 | 827 |
| 785 | 0 | 1280 | 77 | 1775 | 209 | 2270 | 333 | 2765 | 457 | 3260 | 580 | 3755 | 704 | 4250 | 828 |
| 790 | 0 | 1285 | 79 | 1780 | 210 | 2275 | 334 | 2770 | 458 | 3265 | 582 | 3760 | 705 | 4255 | 829 |
| 795 | 0 | 1290 | 80 | 1785 | 212 | 2280 | 335 | 2775 | 459 | 3270 | 583 | 3765 | 707 | 4260 | 830 |
| 800 | 0 | 1295 | 81 | 1790 | 213 | 2285 | 337 | 2780 | 460 | 3275 | 584 | 3770 | 708 | 4265 | 832 |
| 805 | 0 | 1300 | 82 | 1795 | 214 | 2290 | 338 | 2785 | 462 | 3280 | 585 | 3775 | 709 | 4270 | 833 |
| 810 | 0 | 1305 | 84 | 1800 | 215 | 2295 | 339 | 2790 | 463 | 3285 | 587 | 3780 | 710 | 4275 | 834 |
| 815 | 1 | 1310 | 85 | 1805 | 217 | 2300 | 340 | 2795 | 464 | 3290 | 588 | 3785 | 712 | 4280 | 835 |
| 820 | 2 | 1315 | 86 | 1810 | 218 | 2305 | 342 | 2800 | 465 | 3295 | 589 | 3790 | 713 | 4285 | 837 |
| 825 | 3 | 1320 | 87 | 1815 | 219 | 2310 | 343 | 2805 | 467 | 3300 | 590 | 3795 | 714 | 4290 | 838 |
| 830 | 3 | 1325 | 89 | 1820 | 220 | 2315 | 344 | 2810 | 468 | 3305 | 592 | 3800 | 715 | 4295 | 839 |
| 835 | 4 | 1330 | 90 | 1825 | 222 | 2320 | 345 | 2815 | 469 | 3310 | 593 | 3805 | 717 | 4300 | 840 |
| 840 | 5 | 1335 | 91 | 1830 | 223 | 2325 | 347 | 2820 | 470 | 3315 | 594 | 3810 | 718 | 4305 | 842 |
| 845 | 6 | 1340 | 92 | 1835 | 224 | 2330 | 348 | 2825 | 472 | 3320 | 595 | 3815 | 719 | 4310 | 843 |
| 850 | 6 | 1345 | 94 | 1840 | 225 | 2335 | 349 | 2830 | 473 | 3325 | 597 | 3820 | 720 | 4315 | 844 |
| 855 | 7 | 1350 | 95 | 1845 | 227 | 2340 | 350 | 2835 | 474 | 3330 | 598 | 3825 | 722 | 4320 | 845 |
| 860 | 8 | 1355 | 96 | 1850 | 228 | 2345 | 352 | 2840 | 475 | 3335 | 599 | 3830 | 723 | 4325 | 847 |
| 865 | 9 | 1360 | 97 | 1855 | 229 | 2350 | 353 | 2845 | 477 | 3340 | 600 | 3835 | 724 | 4330 | 848 |
| 870 | 9 | 1365 | 99 | 1860 | 230 | 2355 | 354 | 2850 | 478 | 3345 | 602 | 3840 | 725 | 4335 | 849 |
| 875 | 10 | 1370 | 100 | 1865 | 232 | 2360 | 355 | 2855 | 479 | 3350 | 603 | 3845 | 727 | 4340 | 850 |
| 880 | 11 | 1375 | 101 | 1870 | 233 | 2365 | 357 | 2860 | 480 | 3355 | 604 | 3850 | 728 | 4345 | 852 |
| 885 | 12 | 1380 | 102 | 1875 | 234 | 2370 | 358 | 2865 | 482 | 3360 | 605 | 3855 | 729 | 4350 | 853 |
| 890 | 12 | 1385 | 104 | 1880 | 235 | 2375 | 359 | 2870 | 483 | 3365 | 607 | 3860 | 730 | 4355 | 854 |
| 895 | 13 | 1390 | 105 | 1885 | 237 | 2380 | 360 | 2875 | 484 | 3370 | 608 | 3865 | 732 | 4360 | 855 |
| 900 | 14 | 1395 | 106 | 1890 | 238 | 2385 | 362 | 2880 | 485 | 3375 | 609 | 3870 | 733 | 4365 | 857 |
| 905 | 15 | 1400 | 107 | 1895 | 239 | 2390 | 363 | 2885 | 487 | 3380 | 610 | 3875 | 734 | 4370 | 858 |
| 910 | 15 | 1405 | 109 | 1900 | 240 | 2395 | 364 | 2890 | 488 | 3385 | 612 | 3880 | 735 | 4375 | 859 |
| 915 | 16 | 1410 | 110 | 1905 | 242 | 2400 | 365 | 2895 | 489 | 3390 | 613 | 3885 | 737 | 4380 | 860 |
| 920 | 17 | 1415 | 111 | 1910 | 243 | 2405 | 367 | 2900 | 490 | 3395 | 614 | 3890 | 738 | 4385 | 862 |
| 925 | 18 | 1420 | 112 | 1915 | 244 | 2410 | 368 | 2905 | 492 | 3400 | 615 | 3895 | 739 | 4390 | 863 |
| 930 | 18 | 1425 | 114 | 1920 | 245 | 2415 | 369 | 2910 | 493 | 3405 | 617 | 3900 | 740 | 4395 | 864 |
| 935 | 19 | 1430 | 115 | 1925 | 247 | 2420 | 370 | 2915 | 494 | 3410 | 618 | 3905 | 742 | 4400 | 865 |
| 940 | 20 | 1435 | 116 | 1930 | 248 | 2425 | 372 | 2920 | 495 | 3415 | 619 | 3910 | 743 | 4405 | 867 |
| 945 | 21 | 1440 | 117 | 1935 | 249 | 2430 | 373 | 2925 | 497 | 3420 | 620 | 3915 | 744 | 4410 | 868 |
| 950 | 21 | 1445 | 119 | 1940 | 250 | 2435 | 374 | 2930 | 498 | 3425 | 622 | 3920 | 745 | 4415 | 869 |
| 955 | 22 | 1450 | 120 | 1945 | 252 | 2440 | 375 | 2935 | 499 | 3430 | 623 | 3925 | 747 | 4420 | 870 |
| 960 | 23 | 1455 | 121 | 1950 | 253 | 2445 | 377 | 2940 | 500 | 3435 | 624 | 3930 | 748 | 4425 | 872 |
| 965 | 24 | 1460 | 122 | 1955 | 254 | 2450 | 378 | 2945 | 502 | 3440 | 625 | 3935 | 749 | 4430 | 873 |
| 970 | 24 | 1465 | 124 | 1960 | 255 | 2455 | 379 | 2950 | 503 | 3445 | 627 | 3940 | 750 | 4435 | 874 |
| 975 | 25 | 1470 | 125 | 1965 | 257 | 2460 | 380 | 2955 | 504 | 3450 | 628 | 3945 | 752 | 4440 | 875 |
| 980 | 26 | 1475 | 126 | 1970 | 258 | 2465 | 382 | 2960 | 505 | 3455 | 629 | 3950 | 753 | 4445 | 877 |
| 985 | 27 | 1480 | 127 | 1975 | 259 | 2470 | 383 | 2965 | 507 | 3460 | 630 | 3955 | 754 | 4450 | 878 |
| 990 | 27 | 1485 | 129 | 1980 | 260 | 2475 | 384 | 2970 | 508 | 3465 | 632 | 3960 | 755 | 4455 | 879 |
| 995 | 28 | 1490 | 130 | 1985 | 262 | 2480 | 385 | 2975 | 509 | 3470 | 633 | 3965 | 757 | 4460 | 880 |
| 1000 | 29 | 1495 | 131 | 1990 | 263 | 2485 | 387 | 2980 | 510 | 3475 | 634 | 3970 | 758 | 4465 | 882 |
| 1005 | 30 | 1500 | 132 | 1995 | 264 | 2490 | 388 | 2985 | 512 | 3480 | 635 | 3975 | 759 | 4470 | 883 |
| 1010 | 30 | 1505 | 134 | 2000 | 265 | 2495 | 389 | 2990 | 513 | 3485 | 637 | 3980 | 760 | 4475 | 884 |
| 1015 | 31 | 1510 | 135 | 2005 | 267 | 2500 | 390 | 2995 | 514 | 3490 | 638 | 3985 | 762 | 4480 | 885 |
| 1020 | 32 | 1515 | 136 | 2010 | 268 | 2505 | 392 | 3000 | 515 | 3495 | 639 | 3990 | 763 | 4485 | 887 |
| 1025 | 33 | 1520 | 137 | 2015 | 269 | 2510 | 393 | 3005 | 517 | 3500 | 640 | 3995 | 764 | 4490 | 888 |
| 1030 | 33 | 1525 | 139 | 2020 | 270 | 2515 | 394 | 3010 | 518 | 3505 | 642 | 4000 | 765 | 4495 | 889 |
| 1035 | 34 | 1530 | 140 | 2025 | 272 | 2520 | 395 | 3015 | 519 | 3510 | 643 | 4005 | 767 | 4500 | 890 |
| 1040 | 35 | 1535 | 141 | 2030 | 273 | 2525 | 397 | 3020 | 520 | 3515 | 644 | 4010 | 768 | 4505 | 892 |
| 1045 | 36 | 1540 | 142 | 2035 | 274 | 2530 | 398 | 3025 | 522 | 3520 | 645 | 4015 | 769 | 4510 | 893 |
| 1050 | 36 | 1545 | 144 | 2040 | 275 | 2535 | 399 | 3030 | 523 | 3525 | 647 | 4020 | 770 | 4515 | 894 |
| 1055 | 37 | 1550 | 145 | 2045 | 277 | 2540 | 400 | 3035 | 524 | 3530 | 648 | 4025 | 772 | 4520 | 895 |

4 Weekly - Parent Rates... continues

FSS Main Tax Deduction Tables

2018: 4 Weekly - Parent Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 1060 | 38 | 1555 | 146 | 2050 | 278 | 2545 | 402 | 3040 | 525 | 3535 | 649 | 4030 | 773 | 4525 | 897 |
| 1065 | 39 | 1560 | 147 | 2055 | 279 | 2550 | 403 | 3045 | 527 | 3540 | 650 | 4035 | 774 | 4530 | 898 |
| 1070 | 39 | 1565 | 149 | 2060 | 280 | 2555 | 404 | 3050 | 528 | 3545 | 652 | 4040 | 775 | 4535 | 899 |
| 1075 | 40 | 1570 | 150 | 2065 | 282 | 2560 | 405 | 3055 | 529 | 3550 | 653 | 4045 | 777 | 4540 | 900 |
| 1080 | 41 | 1575 | 151 | 2070 | 283 | 2565 | 407 | 3060 | 530 | 3555 | 654 | 4050 | 778 | 4545 | 902 |
| 1085 | 42 | 1580 | 152 | 2075 | 284 | 2570 | 408 | 3065 | 532 | 3560 | 655 | 4055 | 779 | 4550 | 903 |
| 1090 | 42 | 1585 | 154 | 2080 | 285 | 2575 | 409 | 3070 | 533 | 3565 | 657 | 4060 | 780 | 4555 | 904 |
| 1095 | 43 | 1590 | 155 | 2085 | 287 | 2580 | 410 | 3075 | 534 | 3570 | 658 | 4065 | 782 | 4560 | 905 |
| 1100 | 44 | 1595 | 156 | 2090 | 288 | 2585 | 412 | 3080 | 535 | 3575 | 659 | 4070 | 783 | 4565 | 907 |
| 1105 | 45 | 1600 | 157 | 2095 | 289 | 2590 | 413 | 3085 | 537 | 3580 | 660 | 4075 | 784 | 4570 | 908 |
| 1110 | 45 | 1605 | 159 | 2100 | 290 | 2595 | 414 | 3090 | 538 | 3585 | 662 | 4080 | 785 | 4575 | 909 |
| 1115 | 46 | 1610 | 160 | 2105 | 292 | 2600 | 415 | 3095 | 539 | 3590 | 663 | 4085 | 787 | 4580 | 910 |
| 1120 | 47 | 1615 | 161 | 2110 | 293 | 2605 | 417 | 3100 | 540 | 3595 | 664 | 4090 | 788 | 4585 | 912 |
| 1125 | 48 | 1620 | 162 | 2115 | 294 | 2610 | 418 | 3105 | 542 | 3600 | 665 | 4095 | 789 | 4590 | 913 |
| 1130 | 48 | 1625 | 164 | 2120 | 295 | 2615 | 419 | 3110 | 543 | 3605 | 667 | 4100 | 790 | 4595 | 914 |
| 1135 | 49 | 1630 | 165 | 2125 | 297 | 2620 | 420 | 3115 | 544 | 3610 | 668 | 4105 | 792 | 4600 | 915 |
| 1140 | 50 | 1635 | 174 | 2130 | 298 | 2625 | 422 | 3120 | 545 | 3615 | 669 | 4110 | 793 | 4605 | 917 |
| 1145 | 51 | 1640 | 175 | 2135 | 299 | 2630 | 423 | 3125 | 547 | 3620 | 670 | 4115 | 794 | 4610 | 918 |
| 1150 | 51 | 1645 | 177 | 2140 | 300 | 2635 | 424 | 3130 | 548 | 3625 | 672 | 4120 | 795 | 4615 | 919 |
| 1155 | 52 | 1650 | 178 | 2145 | 302 | 2640 | 425 | 3135 | 549 | 3630 | 673 | 4125 | 797 | 4620 | 921 |
| 1160 | 53 | 1655 | 179 | 2150 | 303 | 2645 | 427 | 3140 | 550 | 3635 | 674 | 4130 | 798 | 4625 | 923 |
| 1165 | 54 | 1660 | 180 | 2155 | 304 | 2650 | 428 | 3145 | 552 | 3640 | 675 | 4135 | 799 | 4630 | 924 |
| 1170 | 54 | 1665 | 182 | 2160 | 305 | 2655 | 429 | 3150 | 553 | 3645 | 677 | 4140 | 800 | 4635 | 926 |
| 1175 | 55 | 1670 | 183 | 2165 | 307 | 2660 | 430 | 3155 | 554 | 3650 | 678 | 4145 | 802 | 4640 | 928 |
| 1180 | 56 | 1675 | 184 | 2170 | 308 | 2665 | 432 | 3160 | 555 | 3655 | 679 | 4150 | 803 | 4645 | 930 |
| 1185 | 57 | 1680 | 185 | 2175 | 309 | 2670 | 433 | 3165 | 557 | 3660 | 680 | 4155 | 804 | 4650 | 931 |
| 1190 | 57 | 1685 | 187 | 2180 | 310 | 2675 | 434 | 3170 | 558 | 3665 | 682 | 4160 | 805 | 4655 | 933 |
| 1195 | 58 | 1690 | 188 | 2185 | 312 | 2680 | 435 | 3175 | 559 | 3670 | 683 | 4165 | 807 | 4660 | 935 |
| 1200 | 59 | 1695 | 189 | 2190 | 313 | 2685 | 437 | 3180 | 560 | 3675 | 684 | 4170 | 808 | 4665 | 937 |
| 1205 | 60 | 1700 | 190 | 2195 | 314 | 2690 | 438 | 3185 | 562 | 3680 | 685 | 4175 | 809 | 4670 | 938 |

For emoluments in excess of €4,670, 4-weekly: Multiply the excess (i.e the amount over €4,670) by 0.35 and add €938.

Example: The FSS main tax deduction on emoluments of €4,800 4-weekly would be $(130 \times 0.35) + 938 = 984$.

For emoluments in between shown figures add €1 to the lower corresponding figure of tax i.e the tax on €2,222 = €320 + €1

FSS Main Tax Deduction Tables

2018: 4 Weekly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 915 | 0 | 1485 | 76 | 2055 | 204 | 2625 | 356 | 3195 | 498 | 3765 | 641 | 4335 | 783 |
| 920 | 0 | 1490 | 77 | 2060 | 205 | 2630 | 357 | 3200 | 500 | 3770 | 642 | 4340 | 785 |
| 925 | 0 | 1495 | 78 | 2065 | 207 | 2635 | 358 | 3205 | 501 | 3775 | 643 | 4345 | 786 |
| 930 | 0 | 1500 | 78 | 2070 | 208 | 2640 | 360 | 3210 | 502 | 3780 | 645 | 4350 | 787 |
| 935 | 0 | 1505 | 79 | 2075 | 209 | 2645 | 361 | 3215 | 503 | 3785 | 646 | 4355 | 788 |
| 940 | 0 | 1510 | 80 | 2080 | 210 | 2650 | 362 | 3220 | 505 | 3790 | 647 | 4360 | 790 |
| 945 | 0 | 1515 | 81 | 2085 | 212 | 2655 | 363 | 3225 | 506 | 3795 | 648 | 4365 | 791 |
| 950 | 0 | 1520 | 81 | 2090 | 213 | 2660 | 365 | 3230 | 507 | 3800 | 650 | 4370 | 792 |
| 955 | 0 | 1525 | 82 | 2095 | 214 | 2665 | 366 | 3235 | 508 | 3805 | 651 | 4375 | 793 |
| 960 | 0 | 1530 | 83 | 2100 | 215 | 2670 | 367 | 3240 | 510 | 3810 | 652 | 4380 | 795 |
| 965 | 0 | 1535 | 84 | 2105 | 217 | 2675 | 368 | 3245 | 511 | 3815 | 653 | 4385 | 796 |
| 970 | 0 | 1540 | 84 | 2110 | 218 | 2680 | 370 | 3250 | 512 | 3820 | 655 | 4390 | 797 |
| 975 | 0 | 1545 | 85 | 2115 | 219 | 2685 | 371 | 3255 | 513 | 3825 | 656 | 4395 | 798 |
| 980 | 0 | 1550 | 86 | 2120 | 220 | 2690 | 372 | 3260 | 515 | 3830 | 657 | 4400 | 800 |
| 985 | 1 | 1555 | 87 | 2125 | 222 | 2695 | 373 | 3265 | 516 | 3835 | 658 | 4405 | 801 |
| 990 | 2 | 1560 | 87 | 2130 | 223 | 2700 | 375 | 3270 | 517 | 3840 | 660 | 4410 | 802 |
| 995 | 3 | 1565 | 88 | 2135 | 224 | 2705 | 376 | 3275 | 518 | 3845 | 661 | 4415 | 803 |
| 1000 | 3 | 1570 | 89 | 2140 | 225 | 2710 | 377 | 3280 | 520 | 3850 | 662 | 4420 | 805 |
| 1005 | 4 | 1575 | 90 | 2145 | 227 | 2715 | 378 | 3285 | 521 | 3855 | 663 | 4425 | 806 |
| 1010 | 5 | 1580 | 90 | 2150 | 228 | 2720 | 380 | 3290 | 522 | 3860 | 665 | 4430 | 807 |
| 1015 | 6 | 1585 | 91 | 2155 | 229 | 2725 | 381 | 3295 | 523 | 3865 | 666 | 4435 | 808 |
| 1020 | 6 | 1590 | 92 | 2160 | 230 | 2730 | 382 | 3300 | 525 | 3870 | 667 | 4440 | 810 |
| 1025 | 7 | 1595 | 93 | 2165 | 232 | 2735 | 383 | 3305 | 526 | 3875 | 668 | 4445 | 811 |
| 1030 | 8 | 1600 | 93 | 2170 | 233 | 2740 | 385 | 3310 | 527 | 3880 | 670 | 4450 | 812 |
| 1035 | 9 | 1605 | 94 | 2175 | 234 | 2745 | 386 | 3315 | 528 | 3885 | 671 | 4455 | 813 |
| 1040 | 9 | 1610 | 95 | 2180 | 235 | 2750 | 387 | 3320 | 530 | 3890 | 672 | 4460 | 815 |
| 1045 | 10 | 1615 | 96 | 2185 | 237 | 2755 | 388 | 3325 | 531 | 3895 | 673 | 4465 | 816 |
| 1050 | 11 | 1620 | 96 | 2190 | 238 | 2760 | 390 | 3330 | 532 | 3900 | 675 | 4470 | 817 |
| 1055 | 12 | 1625 | 97 | 2195 | 239 | 2765 | 391 | 3335 | 533 | 3905 | 676 | 4475 | 818 |
| 1060 | 12 | 1630 | 98 | 2200 | 240 | 2770 | 392 | 3340 | 535 | 3910 | 677 | 4480 | 820 |
| 1065 | 13 | 1635 | 99 | 2205 | 242 | 2775 | 393 | 3345 | 536 | 3915 | 678 | 4485 | 821 |
| 1070 | 14 | 1640 | 100 | 2210 | 252 | 2780 | 395 | 3350 | 537 | 3920 | 680 | 4490 | 822 |
| 1075 | 15 | 1645 | 102 | 2215 | 253 | 2785 | 396 | 3355 | 538 | 3925 | 681 | 4495 | 823 |
| 1080 | 15 | 1650 | 103 | 2220 | 255 | 2790 | 397 | 3360 | 540 | 3930 | 682 | 4500 | 825 |
| 1085 | 16 | 1655 | 104 | 2225 | 256 | 2795 | 398 | 3365 | 541 | 3935 | 683 | 4505 | 826 |
| 1090 | 17 | 1660 | 105 | 2230 | 257 | 2800 | 400 | 3370 | 542 | 3940 | 685 | 4510 | 827 |
| 1095 | 18 | 1665 | 107 | 2235 | 258 | 2805 | 401 | 3375 | 543 | 3945 | 686 | 4515 | 828 |
| 1100 | 18 | 1670 | 108 | 2240 | 260 | 2810 | 402 | 3380 | 545 | 3950 | 687 | 4520 | 830 |
| 1105 | 19 | 1675 | 109 | 2245 | 261 | 2815 | 403 | 3385 | 546 | 3955 | 688 | 4525 | 831 |
| 1110 | 20 | 1680 | 110 | 2250 | 262 | 2820 | 405 | 3390 | 547 | 3960 | 690 | 4530 | 832 |
| 1115 | 21 | 1685 | 112 | 2255 | 263 | 2825 | 406 | 3395 | 548 | 3965 | 691 | 4535 | 833 |
| 1120 | 21 | 1690 | 113 | 2260 | 265 | 2830 | 407 | 3400 | 550 | 3970 | 692 | 4540 | 835 |
| 1125 | 22 | 1695 | 114 | 2265 | 266 | 2835 | 408 | 3405 | 551 | 3975 | 693 | 4545 | 836 |
| 1130 | 23 | 1700 | 115 | 2270 | 267 | 2840 | 410 | 3410 | 552 | 3980 | 695 | 4550 | 837 |
| 1135 | 24 | 1705 | 117 | 2275 | 268 | 2845 | 411 | 3415 | 553 | 3985 | 696 | 4555 | 838 |
| 1140 | 24 | 1710 | 118 | 2280 | 270 | 2850 | 412 | 3420 | 555 | 3990 | 697 | 4560 | 840 |
| 1145 | 25 | 1715 | 119 | 2285 | 271 | 2855 | 413 | 3425 | 556 | 3995 | 698 | 4565 | 841 |
| 1150 | 26 | 1720 | 120 | 2290 | 272 | 2860 | 415 | 3430 | 557 | 4000 | 700 | 4570 | 842 |
| 1155 | 27 | 1725 | 122 | 2295 | 273 | 2865 | 416 | 3435 | 558 | 4005 | 701 | 4575 | 843 |
| 1160 | 27 | 1730 | 123 | 2300 | 275 | 2870 | 417 | 3440 | 560 | 4010 | 702 | 4580 | 845 |
| 1165 | 28 | 1735 | 124 | 2305 | 276 | 2875 | 418 | 3445 | 561 | 4015 | 703 | 4585 | 846 |
| 1170 | 29 | 1740 | 125 | 2310 | 277 | 2880 | 420 | 3450 | 562 | 4020 | 705 | 4590 | 847 |
| 1175 | 30 | 1745 | 127 | 2315 | 278 | 2885 | 421 | 3455 | 563 | 4025 | 706 | 4595 | 848 |
| 1180 | 30 | 1750 | 128 | 2320 | 280 | 2890 | 422 | 3460 | 565 | 4030 | 707 | 4600 | 850 |
| 1185 | 31 | 1755 | 129 | 2325 | 281 | 2895 | 423 | 3465 | 566 | 4035 | 708 | 4605 | 851 |
| 1190 | 32 | 1760 | 130 | 2330 | 282 | 2900 | 425 | 3470 | 567 | 4040 | 710 | 4610 | 852 |
| 1195 | 33 | 1765 | 132 | 2335 | 283 | 2905 | 426 | 3475 | 568 | 4045 | 711 | 4615 | 853 |
| 1200 | 33 | 1770 | 133 | 2340 | 285 | 2910 | 427 | 3480 | 570 | 4050 | 712 | 4620 | 855 |
| 1205 | 34 | 1775 | 134 | 2345 | 286 | 2915 | 428 | 3485 | 571 | 4055 | 713 | 4625 | 857 |
| 1210 | 35 | 1780 | 135 | 2350 | 287 | 2920 | 430 | 3490 | 572 | 4060 | 715 | 4630 | 859 |
| 1215 | 36 | 1785 | 137 | 2355 | 288 | 2925 | 431 | 3495 | 573 | 4065 | 716 | 4635 | 860 |
| 1220 | 36 | 1790 | 138 | 2360 | 290 | 2930 | 432 | 3500 | 575 | 4070 | 717 | 4640 | 862 |
| 1225 | 37 | 1795 | 139 | 2365 | 291 | 2935 | 433 | 3505 | 576 | 4075 | 718 | 4645 | 864 |
| 1230 | 38 | 1800 | 140 | 2370 | 292 | 2940 | 435 | 3510 | 577 | 4080 | 720 | 4650 | 866 |
| 1235 | 39 | 1805 | 142 | 2375 | 293 | 2945 | 436 | 3515 | 578 | 4085 | 721 | 4655 | 867 |
| 1240 | 39 | 1810 | 143 | 2380 | 295 | 2950 | 437 | 3520 | 580 | 4090 | 722 | 4660 | 869 |
| 1245 | 40 | 1815 | 144 | 2385 | 296 | 2955 | 438 | 3525 | 581 | 4095 | 723 | 4665 | 871 |
| 1250 | 41 | 1820 | 145 | 2390 | 297 | 2960 | 440 | 3530 | 582 | 4100 | 725 | 4670 | 873 |
| 1255 | 42 | 1825 | 147 | 2395 | 298 | 2965 | 441 | 3535 | 583 | 4105 | 726 | 4675 | 874 |

Monthly - Joint rates... continues

FSS Main Tax Deduction Tables

2018: 4 Weekly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 1260 | 42 | 1830 | 148 | 2400 | 300 | 2970 | 442 | 3540 | 585 | 4110 | 727 | 4680 | 876 |
| 1265 | 43 | 1835 | 149 | 2405 | 301 | 2975 | 443 | 3545 | 586 | 4115 | 728 | 4685 | 878 |
| 1270 | 44 | 1840 | 150 | 2410 | 302 | 2980 | 445 | 3550 | 587 | 4120 | 730 | 4690 | 880 |
| 1275 | 45 | 1845 | 152 | 2415 | 303 | 2985 | 446 | 3555 | 588 | 4125 | 731 | 4695 | 881 |
| 1280 | 45 | 1850 | 153 | 2420 | 305 | 2990 | 447 | 3560 | 590 | 4130 | 732 | 4700 | 883 |
| 1285 | 46 | 1855 | 154 | 2425 | 306 | 2995 | 448 | 3565 | 591 | 4135 | 733 | 4705 | 885 |
| 1290 | 47 | 1860 | 155 | 2430 | 307 | 3000 | 450 | 3570 | 592 | 4140 | 735 | 4710 | 887 |
| 1295 | 48 | 1865 | 157 | 2435 | 308 | 3005 | 451 | 3575 | 593 | 4145 | 736 | 4715 | 888 |
| 1300 | 48 | 1870 | 158 | 2440 | 310 | 3010 | 452 | 3580 | 595 | 4150 | 737 | 4720 | 890 |
| 1305 | 49 | 1875 | 159 | 2445 | 311 | 3015 | 453 | 3585 | 596 | 4155 | 738 | 4725 | 892 |
| 1310 | 50 | 1880 | 160 | 2450 | 312 | 3020 | 455 | 3590 | 597 | 4160 | 740 | 4730 | 894 |
| 1315 | 51 | 1885 | 162 | 2455 | 313 | 3025 | 456 | 3595 | 598 | 4165 | 741 | 4735 | 895 |
| 1320 | 51 | 1890 | 163 | 2460 | 315 | 3030 | 457 | 3600 | 600 | 4170 | 742 | 4740 | 897 |
| 1325 | 52 | 1895 | 164 | 2465 | 316 | 3035 | 458 | 3605 | 601 | 4175 | 743 | 4745 | 899 |
| 1330 | 53 | 1900 | 165 | 2470 | 317 | 3040 | 460 | 3610 | 602 | 4180 | 745 | 4750 | 901 |
| 1335 | 54 | 1905 | 167 | 2475 | 318 | 3045 | 461 | 3615 | 603 | 4185 | 746 | 4755 | 902 |
| 1340 | 54 | 1910 | 168 | 2480 | 320 | 3050 | 462 | 3620 | 605 | 4190 | 747 | 4760 | 904 |
| 1345 | 55 | 1915 | 169 | 2485 | 321 | 3055 | 463 | 3625 | 606 | 4195 | 748 | 4765 | 906 |
| 1350 | 56 | 1920 | 170 | 2490 | 322 | 3060 | 465 | 3630 | 607 | 4200 | 750 | 4770 | 908 |
| 1355 | 57 | 1925 | 172 | 2495 | 323 | 3065 | 466 | 3635 | 608 | 4205 | 751 | 4775 | 909 |
| 1360 | 57 | 1930 | 173 | 2500 | 325 | 3070 | 467 | 3640 | 610 | 4210 | 752 | 4780 | 911 |
| 1365 | 58 | 1935 | 174 | 2505 | 326 | 3075 | 468 | 3645 | 611 | 4215 | 753 | 4785 | 913 |
| 1370 | 59 | 1940 | 175 | 2510 | 327 | 3080 | 470 | 3650 | 612 | 4220 | 755 | 4790 | 915 |
| 1375 | 60 | 1945 | 177 | 2515 | 328 | 3085 | 471 | 3655 | 613 | 4225 | 756 | 4795 | 916 |
| 1380 | 60 | 1950 | 178 | 2520 | 330 | 3090 | 472 | 3660 | 615 | 4230 | 757 | 4800 | 918 |
| 1385 | 61 | 1955 | 179 | 2525 | 331 | 3095 | 473 | 3665 | 616 | 4235 | 758 | 4805 | 920 |
| 1390 | 62 | 1960 | 180 | 2530 | 332 | 3100 | 475 | 3670 | 617 | 4240 | 760 | 4810 | 922 |
| 1395 | 63 | 1965 | 182 | 2535 | 333 | 3105 | 476 | 3675 | 618 | 4245 | 761 | 4815 | 923 |
| 1400 | 63 | 1970 | 183 | 2540 | 335 | 3110 | 477 | 3680 | 620 | 4250 | 762 | 4820 | 925 |
| 1405 | 64 | 1975 | 184 | 2545 | 336 | 3115 | 478 | 3685 | 621 | 4255 | 763 | 4825 | 927 |
| 1410 | 65 | 1980 | 185 | 2550 | 337 | 3120 | 480 | 3690 | 622 | 4260 | 765 | 4830 | 929 |
| 1415 | 66 | 1985 | 187 | 2555 | 338 | 3125 | 481 | 3695 | 623 | 4265 | 766 | 4835 | 930 |
| 1420 | 66 | 1990 | 188 | 2560 | 340 | 3130 | 482 | 3700 | 625 | 4270 | 767 | 4840 | 932 |
| 1425 | 67 | 1995 | 189 | 2565 | 341 | 3135 | 483 | 3705 | 626 | 4275 | 768 | 4845 | 934 |
| 1430 | 68 | 2000 | 190 | 2570 | 342 | 3140 | 485 | 3710 | 627 | 4280 | 770 | 4850 | 936 |
| 1435 | 69 | 2005 | 192 | 2575 | 343 | 3145 | 486 | 3715 | 628 | 4285 | 771 | 4855 | 937 |
| 1440 | 69 | 2010 | 193 | 2580 | 345 | 3150 | 487 | 3720 | 630 | 4290 | 772 | 4860 | 939 |
| 1445 | 70 | 2015 | 194 | 2585 | 346 | 3155 | 488 | 3725 | 631 | 4295 | 773 | 4865 | 941 |
| 1450 | 71 | 2020 | 195 | 2590 | 347 | 3160 | 490 | 3730 | 632 | 4300 | 775 | 4870 | 943 |
| 1455 | 72 | 2025 | 197 | 2595 | 348 | 3165 | 491 | 3735 | 633 | 4305 | 776 | 4875 | 944 |
| 1460 | 72 | 2030 | 198 | 2600 | 350 | 3170 | 492 | 3740 | 635 | 4310 | 777 | 4880 | 946 |
| 1465 | 73 | 2035 | 199 | 2605 | 351 | 3175 | 493 | 3745 | 636 | 4315 | 778 | 4885 | 948 |
| 1470 | 74 | 2040 | 200 | 2610 | 352 | 3180 | 495 | 3750 | 637 | 4320 | 780 | 4890 | 950 |
| 1475 | 75 | 2045 | 202 | 2615 | 353 | 3185 | 496 | 3755 | 638 | 4325 | 781 | 4895 | 951 |
| 1480 | 75 | 2050 | 203 | 2620 | 355 | 3190 | 497 | 3760 | 640 | 4330 | 782 | 4900 | 953 |

For emoluments in excess of €4,900, 4-weekly: Multiply the excess (i.e the amount over €4,900) by 0.35 and add €953.

Example: The FSS main tax deduction on emoluments of €5,500 4-weekly would be $(600 \times 0.35) + 953 = 1,163$.

For emoluments in between shown figures add €1 to the lower corresponding figure of tax i.e the tax on €4,293 = €772 + €1

FSS Main Tax Deduction Tables

2018: Monthly - Single Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|------|
| 705 | 0 | 1290 | 88 | 1875 | 242 | 2460 | 388 | 3045 | 534 | 3630 | 680 | 4215 | 827 | 4800 | 973 |
| 710 | 0 | 1295 | 89 | 1880 | 243 | 2465 | 389 | 3050 | 535 | 3635 | 682 | 4220 | 828 | 4805 | 974 |
| 715 | 0 | 1300 | 90 | 1885 | 244 | 2470 | 390 | 3055 | 537 | 3640 | 683 | 4225 | 829 | 4810 | 975 |
| 720 | 0 | 1305 | 92 | 1890 | 245 | 2475 | 392 | 3060 | 538 | 3645 | 684 | 4230 | 830 | 4815 | 977 |
| 725 | 0 | 1310 | 93 | 1895 | 247 | 2480 | 393 | 3065 | 539 | 3650 | 685 | 4235 | 832 | 4820 | 978 |
| 730 | 0 | 1315 | 94 | 1900 | 248 | 2485 | 394 | 3070 | 540 | 3655 | 687 | 4240 | 833 | 4825 | 979 |
| 735 | 0 | 1320 | 95 | 1905 | 249 | 2490 | 395 | 3075 | 542 | 3660 | 688 | 4245 | 834 | 4830 | 980 |
| 740 | 0 | 1325 | 97 | 1910 | 250 | 2495 | 397 | 3080 | 543 | 3665 | 689 | 4250 | 835 | 4835 | 982 |
| 745 | 0 | 1330 | 98 | 1915 | 252 | 2500 | 398 | 3085 | 544 | 3670 | 690 | 4255 | 837 | 4840 | 983 |
| 750 | 0 | 1335 | 99 | 1920 | 253 | 2505 | 399 | 3090 | 545 | 3675 | 692 | 4260 | 838 | 4845 | 984 |
| 755 | 0 | 1340 | 100 | 1925 | 254 | 2510 | 400 | 3095 | 547 | 3680 | 693 | 4265 | 839 | 4850 | 985 |
| 760 | 0 | 1345 | 102 | 1930 | 255 | 2515 | 402 | 3100 | 548 | 3685 | 694 | 4270 | 840 | 4855 | 987 |
| 765 | 1 | 1350 | 103 | 1935 | 257 | 2520 | 403 | 3105 | 549 | 3690 | 695 | 4275 | 842 | 4860 | 988 |
| 770 | 2 | 1355 | 104 | 1940 | 258 | 2525 | 404 | 3110 | 550 | 3695 | 697 | 4280 | 843 | 4865 | 989 |
| 775 | 2 | 1360 | 105 | 1945 | 259 | 2530 | 405 | 3115 | 552 | 3700 | 698 | 4285 | 844 | 4870 | 990 |
| 780 | 3 | 1365 | 107 | 1950 | 260 | 2535 | 407 | 3120 | 553 | 3705 | 699 | 4290 | 845 | 4875 | 992 |
| 785 | 4 | 1370 | 108 | 1955 | 262 | 2540 | 408 | 3125 | 554 | 3710 | 700 | 4295 | 847 | 4880 | 993 |
| 790 | 5 | 1375 | 109 | 1960 | 263 | 2545 | 409 | 3130 | 555 | 3715 | 702 | 4300 | 848 | 4885 | 994 |
| 795 | 5 | 1380 | 110 | 1965 | 264 | 2550 | 410 | 3135 | 557 | 3720 | 703 | 4305 | 849 | 4890 | 995 |
| 800 | 6 | 1385 | 112 | 1970 | 265 | 2555 | 412 | 3140 | 558 | 3725 | 704 | 4310 | 850 | 4895 | 997 |
| 805 | 7 | 1390 | 113 | 1975 | 267 | 2560 | 413 | 3145 | 559 | 3730 | 705 | 4315 | 852 | 4900 | 998 |
| 810 | 8 | 1395 | 114 | 1980 | 268 | 2565 | 414 | 3150 | 560 | 3735 | 707 | 4320 | 853 | 4905 | 999 |
| 815 | 8 | 1400 | 115 | 1985 | 269 | 2570 | 415 | 3155 | 562 | 3740 | 708 | 4325 | 854 | 4910 | 1000 |
| 820 | 9 | 1405 | 117 | 1990 | 270 | 2575 | 417 | 3160 | 563 | 3745 | 709 | 4330 | 855 | 4915 | 1002 |
| 825 | 10 | 1410 | 118 | 1995 | 272 | 2580 | 418 | 3165 | 564 | 3750 | 710 | 4335 | 857 | 4920 | 1003 |
| 830 | 11 | 1415 | 119 | 2000 | 273 | 2585 | 419 | 3170 | 565 | 3755 | 712 | 4340 | 858 | 4925 | 1004 |
| 835 | 11 | 1420 | 120 | 2005 | 274 | 2590 | 420 | 3175 | 567 | 3760 | 713 | 4345 | 859 | 4930 | 1005 |
| 840 | 12 | 1425 | 122 | 2010 | 275 | 2595 | 422 | 3180 | 568 | 3765 | 714 | 4350 | 860 | 4935 | 1007 |
| 845 | 13 | 1430 | 123 | 2015 | 277 | 2600 | 423 | 3185 | 569 | 3770 | 715 | 4355 | 862 | 4940 | 1008 |
| 850 | 14 | 1435 | 124 | 2020 | 278 | 2605 | 424 | 3190 | 570 | 3775 | 717 | 4360 | 863 | 4945 | 1009 |
| 855 | 14 | 1440 | 125 | 2025 | 279 | 2610 | 425 | 3195 | 572 | 3780 | 718 | 4365 | 864 | 4950 | 1010 |
| 860 | 15 | 1445 | 127 | 2030 | 280 | 2615 | 427 | 3200 | 573 | 3785 | 719 | 4370 | 865 | 4955 | 1012 |
| 865 | 16 | 1450 | 128 | 2035 | 282 | 2620 | 428 | 3205 | 574 | 3790 | 720 | 4375 | 867 | 4960 | 1013 |
| 870 | 17 | 1455 | 129 | 2040 | 283 | 2625 | 429 | 3210 | 575 | 3795 | 722 | 4380 | 868 | 4965 | 1014 |
| 875 | 17 | 1460 | 130 | 2045 | 284 | 2630 | 430 | 3215 | 577 | 3800 | 723 | 4385 | 869 | 4970 | 1015 |
| 880 | 18 | 1465 | 132 | 2050 | 285 | 2635 | 432 | 3220 | 578 | 3805 | 724 | 4390 | 870 | 4975 | 1017 |
| 885 | 19 | 1470 | 133 | 2055 | 287 | 2640 | 433 | 3225 | 579 | 3810 | 725 | 4395 | 872 | 4980 | 1018 |
| 890 | 20 | 1475 | 134 | 2060 | 288 | 2645 | 434 | 3230 | 580 | 3815 | 727 | 4400 | 873 | 4985 | 1019 |
| 895 | 20 | 1480 | 135 | 2065 | 289 | 2650 | 435 | 3235 | 582 | 3820 | 728 | 4405 | 874 | 4990 | 1020 |
| 900 | 21 | 1485 | 137 | 2070 | 290 | 2655 | 437 | 3240 | 583 | 3825 | 729 | 4410 | 875 | 4995 | 1022 |
| 905 | 22 | 1490 | 138 | 2075 | 292 | 2660 | 438 | 3245 | 584 | 3830 | 730 | 4415 | 877 | 5000 | 1023 |
| 910 | 23 | 1495 | 139 | 2080 | 293 | 2665 | 439 | 3250 | 585 | 3835 | 732 | 4420 | 878 | 5005 | 1025 |
| 915 | 23 | 1500 | 140 | 2085 | 294 | 2670 | 440 | 3255 | 587 | 3840 | 733 | 4425 | 879 | 5010 | 1026 |
| 920 | 24 | 1505 | 142 | 2090 | 295 | 2675 | 442 | 3260 | 588 | 3845 | 734 | 4430 | 880 | 5015 | 1028 |
| 925 | 25 | 1510 | 143 | 2095 | 297 | 2680 | 443 | 3265 | 589 | 3850 | 735 | 4435 | 882 | 5020 | 1030 |
| 930 | 26 | 1515 | 144 | 2100 | 298 | 2685 | 444 | 3270 | 590 | 3855 | 737 | 4440 | 883 | 5025 | 1032 |
| 935 | 26 | 1520 | 145 | 2105 | 299 | 2690 | 445 | 3275 | 592 | 3860 | 738 | 4445 | 884 | 5030 | 1033 |
| 940 | 27 | 1525 | 147 | 2110 | 300 | 2695 | 447 | 3280 | 593 | 3865 | 739 | 4450 | 885 | 5035 | 1035 |
| 945 | 28 | 1530 | 148 | 2115 | 302 | 2700 | 448 | 3285 | 594 | 3870 | 740 | 4455 | 887 | 5040 | 1037 |
| 950 | 29 | 1535 | 149 | 2120 | 303 | 2705 | 449 | 3290 | 595 | 3875 | 742 | 4460 | 888 | 5045 | 1039 |
| 955 | 29 | 1540 | 150 | 2125 | 304 | 2710 | 450 | 3295 | 597 | 3880 | 743 | 4465 | 889 | 5050 | 1040 |
| 960 | 30 | 1545 | 152 | 2130 | 305 | 2715 | 452 | 3300 | 598 | 3885 | 744 | 4470 | 890 | 5055 | 1042 |
| 965 | 31 | 1550 | 153 | 2135 | 307 | 2720 | 453 | 3305 | 599 | 3890 | 745 | 4475 | 892 | 5060 | 1044 |
| 970 | 32 | 1555 | 154 | 2140 | 308 | 2725 | 454 | 3310 | 600 | 3895 | 747 | 4480 | 893 | 5065 | 1046 |
| 975 | 32 | 1560 | 155 | 2145 | 309 | 2730 | 455 | 3315 | 602 | 3900 | 748 | 4485 | 894 | 5070 | 1047 |
| 980 | 33 | 1565 | 157 | 2150 | 310 | 2735 | 457 | 3320 | 603 | 3905 | 749 | 4490 | 895 | 5075 | 1049 |
| 985 | 34 | 1570 | 158 | 2155 | 312 | 2740 | 458 | 3325 | 604 | 3910 | 750 | 4495 | 897 | 5080 | 1051 |
| 990 | 35 | 1575 | 159 | 2160 | 313 | 2745 | 459 | 3330 | 605 | 3915 | 752 | 4500 | 898 | 5085 | 1053 |
| 995 | 35 | 1580 | 160 | 2165 | 314 | 2750 | 460 | 3335 | 607 | 3920 | 753 | 4505 | 899 | 5090 | 1054 |
| 1000 | 36 | 1585 | 162 | 2170 | 315 | 2755 | 462 | 3340 | 608 | 3925 | 754 | 4510 | 900 | 5095 | 1056 |
| 1005 | 37 | 1590 | 163 | 2175 | 317 | 2760 | 463 | 3345 | 609 | 3930 | 755 | 4515 | 902 | 5100 | 1058 |
| 1010 | 38 | 1595 | 164 | 2180 | 318 | 2765 | 464 | 3350 | 610 | 3935 | 757 | 4520 | 903 | 5105 | 1060 |
| 1015 | 38 | 1600 | 165 | 2185 | 319 | 2770 | 465 | 3355 | 612 | 3940 | 758 | 4525 | 904 | 5110 | 1061 |
| 1020 | 39 | 1605 | 167 | 2190 | 320 | 2775 | 467 | 3360 | 613 | 3945 | 759 | 4530 | 905 | 5115 | 1063 |
| 1025 | 40 | 1610 | 168 | 2195 | 322 | 2780 | 468 | 3365 | 614 | 3950 | 760 | 4535 | 907 | 5120 | 1065 |
| 1030 | 41 | 1615 | 169 | 2200 | 323 | 2785 | 469 | 3370 | 615 | 3955 | 762 | 4540 | 908 | 5125 | 1067 |
| 1035 | 41 | 1620 | 170 | 2205 | 324 | 2790 | 470 | 3375 | 617 | 3960 | 763 | 4545 | 909 | 5130 | 1068 |
| 1040 | 42 | 1625 | 172 | 2210 | 325 | 2795 | 472 | 3380 | 618 | 3965 | 764 | 4550 | 910 | 5135 | 1070 |
| 1045 | 43 | 1630 | 180 | 2215 | 327 | 2800 | 473 | 3385 | 619 | 3970 | 765 | 4555 | 912 | 5140 | 1072 |
| 1050 | 44 | 1635 | 182 | 2220 | 328 | 2805 | 474 | 3390 | 620 | 3975 | 767 | 4560 | 913 | 5145 | 1074 |
| 1055 | 44 | 1640 | 183 | 2225 | 329 | 2810 | 475 | 3395 | 622 | 3980 | 768 | 4565 | 914 | 5150 | 1075 |
| 1060 | 45 | 1645 | 184 | 2230 | 330 | 2815 | 477 | 3400 | 623 | 3985 | 769 | 4570 | 915 | 5155 | 1077 |

Monthly - Single rates... continues

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|------|
| 1065 | 46 | 1650 | 185 | 2235 | 332 | 2820 | 478 | 3405 | 624 | 3990 | 770 | 4575 | 917 | 5160 | 1079 |
| 1070 | 47 | 1655 | 187 | 2240 | 333 | 2825 | 479 | 3410 | 625 | 3995 | 772 | 4580 | 918 | 5165 | 1081 |
| 1075 | 47 | 1660 | 188 | 2245 | 334 | 2830 | 480 | 3415 | 627 | 4000 | 773 | 4585 | 919 | 5170 | 1082 |
| 1080 | 48 | 1665 | 189 | 2250 | 335 | 2835 | 482 | 3420 | 628 | 4005 | 774 | 4590 | 920 | 5175 | 1084 |
| 1085 | 49 | 1670 | 190 | 2255 | 337 | 2840 | 483 | 3425 | 629 | 4010 | 775 | 4595 | 922 | 5180 | 1086 |
| 1090 | 50 | 1675 | 192 | 2260 | 338 | 2845 | 484 | 3430 | 630 | 4015 | 777 | 4600 | 923 | 5185 | 1088 |
| 1095 | 50 | 1680 | 193 | 2265 | 339 | 2850 | 485 | 3435 | 632 | 4020 | 778 | 4605 | 924 | 5190 | 1089 |
| 1100 | 51 | 1685 | 194 | 2270 | 340 | 2855 | 487 | 3440 | 633 | 4025 | 779 | 4610 | 925 | 5195 | 1091 |
| 1105 | 52 | 1690 | 195 | 2275 | 342 | 2860 | 488 | 3445 | 634 | 4030 | 780 | 4615 | 927 | 5200 | 1093 |
| 1110 | 53 | 1695 | 197 | 2280 | 343 | 2865 | 489 | 3450 | 635 | 4035 | 782 | 4620 | 928 | 5205 | 1095 |
| 1115 | 53 | 1700 | 198 | 2285 | 344 | 2870 | 490 | 3455 | 637 | 4040 | 783 | 4625 | 929 | 5210 | 1096 |
| 1120 | 54 | 1705 | 199 | 2290 | 345 | 2875 | 492 | 3460 | 638 | 4045 | 784 | 4630 | 930 | 5215 | 1098 |
| 1125 | 55 | 1710 | 200 | 2295 | 347 | 2880 | 493 | 3465 | 639 | 4050 | 785 | 4635 | 932 | 5220 | 1100 |
| 1130 | 56 | 1715 | 202 | 2300 | 348 | 2885 | 494 | 3470 | 640 | 4055 | 787 | 4640 | 933 | 5225 | 1102 |
| 1135 | 56 | 1720 | 203 | 2305 | 349 | 2890 | 495 | 3475 | 642 | 4060 | 788 | 4645 | 934 | 5230 | 1103 |
| 1140 | 57 | 1725 | 204 | 2310 | 350 | 2895 | 497 | 3480 | 643 | 4065 | 789 | 4650 | 935 | 5235 | 1105 |
| 1145 | 58 | 1730 | 205 | 2315 | 352 | 2900 | 498 | 3485 | 644 | 4070 | 790 | 4655 | 937 | 5240 | 1107 |
| 1150 | 59 | 1735 | 207 | 2320 | 353 | 2905 | 499 | 3490 | 645 | 4075 | 792 | 4660 | 938 | 5245 | 1109 |
| 1155 | 59 | 1740 | 208 | 2325 | 354 | 2910 | 500 | 3495 | 647 | 4080 | 793 | 4665 | 939 | 5250 | 1110 |
| 1160 | 60 | 1745 | 209 | 2330 | 355 | 2915 | 502 | 3500 | 648 | 4085 | 794 | 4670 | 940 | 5255 | 1112 |
| 1165 | 61 | 1750 | 210 | 2335 | 357 | 2920 | 503 | 3505 | 649 | 4090 | 795 | 4675 | 942 | 5260 | 1114 |
| 1170 | 62 | 1755 | 212 | 2340 | 358 | 2925 | 504 | 3510 | 650 | 4095 | 797 | 4680 | 943 | 5265 | 1116 |
| 1175 | 62 | 1760 | 213 | 2345 | 359 | 2930 | 505 | 3515 | 652 | 4100 | 798 | 4685 | 944 | 5270 | 1117 |
| 1180 | 63 | 1765 | 214 | 2350 | 360 | 2935 | 507 | 3520 | 653 | 4105 | 799 | 4690 | 945 | 5275 | 1119 |
| 1185 | 64 | 1770 | 215 | 2355 | 362 | 2940 | 508 | 3525 | 654 | 4110 | 800 | 4695 | 947 | 5280 | 1121 |
| 1190 | 65 | 1775 | 217 | 2360 | 363 | 2945 | 509 | 3530 | 655 | 4115 | 802 | 4700 | 948 | 5285 | 1123 |
| 1195 | 65 | 1780 | 218 | 2365 | 364 | 2950 | 510 | 3535 | 657 | 4120 | 803 | 4705 | 949 | 5290 | 1124 |
| 1200 | 66 | 1785 | 219 | 2370 | 365 | 2955 | 512 | 3540 | 658 | 4125 | 804 | 4710 | 950 | 5295 | 1126 |
| 1205 | 67 | 1790 | 220 | 2375 | 367 | 2960 | 513 | 3545 | 659 | 4130 | 805 | 4715 | 952 | 5300 | 1128 |
| 1210 | 68 | 1795 | 222 | 2380 | 368 | 2965 | 514 | 3550 | 660 | 4135 | 807 | 4720 | 953 | 5305 | 1130 |
| 1215 | 69 | 1800 | 223 | 2385 | 369 | 2970 | 515 | 3555 | 662 | 4140 | 808 | 4725 | 954 | 5310 | 1131 |
| 1220 | 70 | 1805 | 224 | 2390 | 370 | 2975 | 517 | 3560 | 663 | 4145 | 809 | 4730 | 955 | 5315 | 1133 |
| 1225 | 72 | 1810 | 225 | 2395 | 372 | 2980 | 518 | 3565 | 664 | 4150 | 810 | 4735 | 957 | 5320 | 1135 |
| 1230 | 73 | 1815 | 227 | 2400 | 373 | 2985 | 519 | 3570 | 665 | 4155 | 812 | 4740 | 958 | 5325 | 1137 |
| 1235 | 74 | 1820 | 228 | 2405 | 374 | 2990 | 520 | 3575 | 667 | 4160 | 813 | 4745 | 959 | 5330 | 1138 |
| 1240 | 75 | 1825 | 229 | 2410 | 375 | 2995 | 522 | 3580 | 668 | 4165 | 814 | 4750 | 960 | 5335 | 1140 |
| 1245 | 77 | 1830 | 230 | 2415 | 377 | 3000 | 523 | 3585 | 669 | 4170 | 815 | 4755 | 962 | 5340 | 1142 |
| 1250 | 78 | 1835 | 232 | 2420 | 378 | 3005 | 524 | 3590 | 670 | 4175 | 817 | 4760 | 963 | 5345 | 1144 |
| 1255 | 79 | 1840 | 233 | 2425 | 379 | 3010 | 525 | 3595 | 672 | 4180 | 818 | 4765 | 964 | 5350 | 1145 |
| 1260 | 80 | 1845 | 234 | 2430 | 380 | 3015 | 527 | 3600 | 673 | 4185 | 819 | 4770 | 965 | 5355 | 1147 |
| 1265 | 82 | 1850 | 235 | 2435 | 382 | 3020 | 528 | 3605 | 674 | 4190 | 820 | 4775 | 967 | 5360 | 1149 |
| 1270 | 83 | 1855 | 237 | 2440 | 383 | 3025 | 529 | 3610 | 675 | 4195 | 822 | 4780 | 968 | 5365 | 1151 |
| 1275 | 84 | 1860 | 238 | 2445 | 384 | 3030 | 530 | 3615 | 677 | 4200 | 823 | 4785 | 969 | 5370 | 1152 |
| 1280 | 85 | 1865 | 239 | 2450 | 385 | 3035 | 532 | 3620 | 678 | 4205 | 824 | 4790 | 970 | 5375 | 1154 |
| 1285 | 87 | 1870 | 240 | 2455 | 387 | 3040 | 533 | 3625 | 679 | 4210 | 825 | 4795 | 972 | 5380 | 1156 |

For emoluments in excess of €5,380, Monthly: Multiply the excess (i.e the amount over €5,380) by 0.35 and add €1,156.
 Example: The FSS main tax deduction on emoluments of €5,500 Monthly would be (120x 0.35) + 1,156 =1,198.

FSS Main Tax Deduction Tables

2018: Monthly - Parent Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 775 | 0 | 1320 | 67 | 1865 | 212 | 2410 | 348 | 2955 | 485 | 3500 | 621 | 4045 | 757 | 4590 | 893 |
| 780 | 0 | 1325 | 68 | 1870 | 213 | 2415 | 350 | 2960 | 486 | 3505 | 622 | 4050 | 758 | 4595 | 895 |
| 785 | 0 | 1330 | 70 | 1875 | 215 | 2420 | 351 | 2965 | 487 | 3510 | 623 | 4055 | 760 | 4600 | 896 |
| 790 | 0 | 1335 | 71 | 1880 | 216 | 2425 | 352 | 2970 | 488 | 3515 | 625 | 4060 | 761 | 4605 | 897 |
| 795 | 0 | 1340 | 72 | 1885 | 217 | 2430 | 353 | 2975 | 490 | 3520 | 626 | 4065 | 762 | 4610 | 898 |
| 800 | 0 | 1345 | 73 | 1890 | 218 | 2435 | 355 | 2980 | 491 | 3525 | 627 | 4070 | 763 | 4615 | 900 |
| 805 | 0 | 1350 | 75 | 1895 | 220 | 2440 | 356 | 2985 | 492 | 3530 | 628 | 4075 | 765 | 4620 | 901 |
| 810 | 0 | 1355 | 76 | 1900 | 221 | 2445 | 357 | 2990 | 493 | 3535 | 630 | 4080 | 766 | 4625 | 902 |
| 815 | 0 | 1360 | 77 | 1905 | 222 | 2450 | 358 | 2995 | 495 | 3540 | 631 | 4085 | 767 | 4630 | 903 |
| 820 | 0 | 1365 | 78 | 1910 | 223 | 2455 | 360 | 3000 | 496 | 3545 | 632 | 4090 | 768 | 4635 | 905 |
| 825 | 0 | 1370 | 80 | 1915 | 225 | 2460 | 361 | 3005 | 497 | 3550 | 633 | 4095 | 770 | 4640 | 906 |
| 830 | 0 | 1375 | 81 | 1920 | 226 | 2465 | 362 | 3010 | 498 | 3555 | 635 | 4100 | 771 | 4645 | 907 |
| 835 | 0 | 1380 | 82 | 1925 | 227 | 2470 | 363 | 3015 | 500 | 3560 | 636 | 4105 | 772 | 4650 | 908 |
| 840 | 0 | 1385 | 83 | 1930 | 228 | 2475 | 365 | 3020 | 501 | 3565 | 637 | 4110 | 773 | 4655 | 910 |
| 845 | 0 | 1390 | 85 | 1935 | 230 | 2480 | 366 | 3025 | 502 | 3570 | 638 | 4115 | 775 | 4660 | 911 |
| 850 | 0 | 1395 | 86 | 1940 | 231 | 2485 | 367 | 3030 | 503 | 3575 | 640 | 4120 | 776 | 4665 | 912 |
| 855 | 0 | 1400 | 87 | 1945 | 232 | 2490 | 368 | 3035 | 505 | 3580 | 641 | 4125 | 777 | 4670 | 913 |
| 860 | 0 | 1405 | 88 | 1950 | 233 | 2495 | 370 | 3040 | 506 | 3585 | 642 | 4130 | 778 | 4675 | 915 |
| 865 | 0 | 1410 | 90 | 1955 | 235 | 2500 | 371 | 3045 | 507 | 3590 | 643 | 4135 | 780 | 4680 | 916 |
| 870 | 0 | 1415 | 91 | 1960 | 236 | 2505 | 372 | 3050 | 508 | 3595 | 645 | 4140 | 781 | 4685 | 917 |
| 875 | 0 | 1420 | 92 | 1965 | 237 | 2510 | 373 | 3055 | 510 | 3600 | 646 | 4145 | 782 | 4690 | 918 |
| 880 | 1 | 1425 | 93 | 1970 | 238 | 2515 | 375 | 3060 | 511 | 3605 | 647 | 4150 | 783 | 4695 | 920 |
| 885 | 1 | 1430 | 95 | 1975 | 240 | 2520 | 376 | 3065 | 512 | 3610 | 648 | 4155 | 785 | 4700 | 921 |
| 890 | 2 | 1435 | 96 | 1980 | 241 | 2525 | 377 | 3070 | 513 | 3615 | 650 | 4160 | 786 | 4705 | 922 |
| 895 | 3 | 1440 | 97 | 1985 | 242 | 2530 | 378 | 3075 | 515 | 3620 | 651 | 4165 | 787 | 4710 | 923 |
| 900 | 4 | 1445 | 98 | 1990 | 243 | 2535 | 380 | 3080 | 516 | 3625 | 652 | 4170 | 788 | 4715 | 925 |
| 905 | 4 | 1450 | 100 | 1995 | 245 | 2540 | 381 | 3085 | 517 | 3630 | 653 | 4175 | 790 | 4720 | 926 |
| 910 | 5 | 1455 | 101 | 2000 | 246 | 2545 | 382 | 3090 | 518 | 3635 | 655 | 4180 | 791 | 4725 | 927 |
| 915 | 6 | 1460 | 102 | 2005 | 247 | 2550 | 383 | 3095 | 520 | 3640 | 656 | 4185 | 792 | 4730 | 928 |
| 920 | 7 | 1465 | 103 | 2010 | 248 | 2555 | 385 | 3100 | 521 | 3645 | 657 | 4190 | 793 | 4735 | 930 |
| 925 | 7 | 1470 | 105 | 2015 | 250 | 2560 | 386 | 3105 | 522 | 3650 | 658 | 4195 | 795 | 4740 | 931 |
| 930 | 8 | 1475 | 106 | 2020 | 251 | 2565 | 387 | 3110 | 523 | 3655 | 660 | 4200 | 796 | 4745 | 932 |
| 935 | 9 | 1480 | 107 | 2025 | 252 | 2570 | 388 | 3115 | 525 | 3660 | 661 | 4205 | 797 | 4750 | 933 |
| 940 | 10 | 1485 | 108 | 2030 | 253 | 2575 | 390 | 3120 | 526 | 3665 | 662 | 4210 | 798 | 4755 | 935 |
| 945 | 10 | 1490 | 110 | 2035 | 255 | 2580 | 391 | 3125 | 527 | 3670 | 663 | 4215 | 800 | 4760 | 936 |
| 950 | 11 | 1495 | 111 | 2040 | 256 | 2585 | 392 | 3130 | 528 | 3675 | 665 | 4220 | 801 | 4765 | 937 |
| 955 | 12 | 1500 | 112 | 2045 | 257 | 2590 | 393 | 3135 | 530 | 3680 | 666 | 4225 | 802 | 4770 | 938 |
| 960 | 13 | 1505 | 113 | 2050 | 258 | 2595 | 395 | 3140 | 531 | 3685 | 667 | 4230 | 803 | 4775 | 940 |
| 965 | 13 | 1510 | 115 | 2055 | 260 | 2600 | 396 | 3145 | 532 | 3690 | 668 | 4235 | 805 | 4780 | 941 |
| 970 | 14 | 1515 | 116 | 2060 | 261 | 2605 | 397 | 3150 | 533 | 3695 | 670 | 4240 | 806 | 4785 | 942 |
| 975 | 15 | 1520 | 117 | 2065 | 262 | 2610 | 398 | 3155 | 535 | 3700 | 671 | 4245 | 807 | 4790 | 943 |
| 980 | 16 | 1525 | 118 | 2070 | 263 | 2615 | 400 | 3160 | 536 | 3705 | 672 | 4250 | 808 | 4795 | 945 |
| 985 | 16 | 1530 | 120 | 2075 | 265 | 2620 | 401 | 3165 | 537 | 3710 | 673 | 4255 | 810 | 4800 | 946 |
| 990 | 17 | 1535 | 121 | 2080 | 266 | 2625 | 402 | 3170 | 538 | 3715 | 675 | 4260 | 811 | 4805 | 947 |
| 995 | 18 | 1540 | 122 | 2085 | 267 | 2630 | 403 | 3175 | 540 | 3720 | 676 | 4265 | 812 | 4810 | 948 |
| 1000 | 19 | 1545 | 123 | 2090 | 268 | 2635 | 405 | 3180 | 541 | 3725 | 677 | 4270 | 813 | 4815 | 950 |
| 1005 | 19 | 1550 | 125 | 2095 | 270 | 2640 | 406 | 3185 | 542 | 3730 | 678 | 4275 | 815 | 4820 | 951 |
| 1010 | 20 | 1555 | 126 | 2100 | 271 | 2645 | 407 | 3190 | 543 | 3735 | 680 | 4280 | 816 | 4825 | 952 |
| 1015 | 21 | 1560 | 127 | 2105 | 272 | 2650 | 408 | 3195 | 545 | 3740 | 681 | 4285 | 817 | 4830 | 953 |
| 1020 | 22 | 1565 | 128 | 2110 | 273 | 2655 | 410 | 3200 | 546 | 3745 | 682 | 4290 | 818 | 4835 | 955 |
| 1025 | 22 | 1570 | 130 | 2115 | 275 | 2660 | 411 | 3205 | 547 | 3750 | 683 | 4295 | 820 | 4840 | 956 |
| 1030 | 23 | 1575 | 131 | 2120 | 276 | 2665 | 412 | 3210 | 548 | 3755 | 685 | 4300 | 821 | 4845 | 957 |
| 1035 | 24 | 1580 | 132 | 2125 | 277 | 2670 | 413 | 3215 | 550 | 3760 | 686 | 4305 | 822 | 4850 | 958 |
| 1040 | 25 | 1585 | 133 | 2130 | 278 | 2675 | 415 | 3220 | 551 | 3765 | 687 | 4310 | 823 | 4855 | 960 |
| 1045 | 25 | 1590 | 135 | 2135 | 280 | 2680 | 416 | 3225 | 552 | 3770 | 688 | 4315 | 825 | 4860 | 961 |
| 1050 | 26 | 1595 | 136 | 2140 | 281 | 2685 | 417 | 3230 | 553 | 3775 | 690 | 4320 | 826 | 4865 | 962 |
| 1055 | 27 | 1600 | 137 | 2145 | 282 | 2690 | 418 | 3235 | 555 | 3780 | 691 | 4325 | 827 | 4870 | 963 |
| 1060 | 28 | 1605 | 138 | 2150 | 283 | 2695 | 420 | 3240 | 556 | 3785 | 692 | 4330 | 828 | 4875 | 965 |
| 1065 | 28 | 1610 | 140 | 2155 | 285 | 2700 | 421 | 3245 | 557 | 3790 | 693 | 4335 | 830 | 4880 | 966 |
| 1070 | 29 | 1615 | 141 | 2160 | 286 | 2705 | 422 | 3250 | 558 | 3795 | 695 | 4340 | 831 | 4885 | 967 |
| 1075 | 30 | 1620 | 142 | 2165 | 287 | 2710 | 423 | 3255 | 560 | 3800 | 696 | 4345 | 832 | 4890 | 968 |
| 1080 | 31 | 1625 | 143 | 2170 | 288 | 2715 | 425 | 3260 | 561 | 3805 | 697 | 4350 | 833 | 4895 | 970 |
| 1085 | 31 | 1630 | 145 | 2175 | 290 | 2720 | 426 | 3265 | 562 | 3810 | 698 | 4355 | 835 | 4900 | 971 |
| 1090 | 32 | 1635 | 146 | 2180 | 291 | 2725 | 427 | 3270 | 563 | 3815 | 700 | 4360 | 836 | 4905 | 972 |
| 1095 | 33 | 1640 | 147 | 2185 | 292 | 2730 | 428 | 3275 | 565 | 3820 | 701 | 4365 | 837 | 4910 | 973 |
| 1100 | 34 | 1645 | 148 | 2190 | 293 | 2735 | 430 | 3280 | 566 | 3825 | 702 | 4370 | 838 | 4915 | 975 |
| 1105 | 34 | 1650 | 150 | 2195 | 295 | 2740 | 431 | 3285 | 567 | 3830 | 703 | 4375 | 840 | 4920 | 976 |
| 1110 | 35 | 1655 | 151 | 2200 | 296 | 2745 | 432 | 3290 | 568 | 3835 | 705 | 4380 | 841 | 4925 | 977 |

Monthly - Parent Rates... continues

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|------|
| 1115 | 36 | 1660 | 152 | 2205 | 297 | 2750 | 433 | 3295 | 570 | 3840 | 706 | 4385 | 842 | 4930 | 978 |
| 1120 | 37 | 1665 | 153 | 2210 | 298 | 2755 | 435 | 3300 | 571 | 3845 | 707 | 4390 | 843 | 4935 | 980 |
| 1125 | 37 | 1670 | 155 | 2215 | 300 | 2760 | 436 | 3305 | 572 | 3850 | 708 | 4395 | 845 | 4940 | 981 |
| 1130 | 38 | 1675 | 156 | 2220 | 301 | 2765 | 437 | 3310 | 573 | 3855 | 710 | 4400 | 846 | 4945 | 982 |
| 1135 | 39 | 1680 | 157 | 2225 | 302 | 2770 | 438 | 3315 | 575 | 3860 | 711 | 4405 | 847 | 4950 | 983 |
| 1140 | 40 | 1685 | 158 | 2230 | 303 | 2775 | 440 | 3320 | 576 | 3865 | 712 | 4410 | 848 | 4955 | 985 |
| 1145 | 40 | 1690 | 160 | 2235 | 305 | 2780 | 441 | 3325 | 577 | 3870 | 713 | 4415 | 850 | 4960 | 986 |
| 1150 | 41 | 1695 | 161 | 2240 | 306 | 2785 | 442 | 3330 | 578 | 3875 | 715 | 4420 | 851 | 4965 | 987 |
| 1155 | 42 | 1700 | 162 | 2245 | 307 | 2790 | 443 | 3335 | 580 | 3880 | 716 | 4425 | 852 | 4970 | 988 |
| 1160 | 43 | 1705 | 163 | 2250 | 308 | 2795 | 445 | 3340 | 581 | 3885 | 717 | 4430 | 853 | 4975 | 990 |
| 1165 | 43 | 1710 | 165 | 2255 | 310 | 2800 | 446 | 3345 | 582 | 3890 | 718 | 4435 | 855 | 4980 | 991 |
| 1170 | 44 | 1715 | 166 | 2260 | 311 | 2805 | 447 | 3350 | 583 | 3895 | 720 | 4440 | 856 | 4985 | 992 |
| 1175 | 45 | 1720 | 167 | 2265 | 312 | 2810 | 448 | 3355 | 585 | 3900 | 721 | 4445 | 857 | 4990 | 993 |
| 1180 | 46 | 1725 | 168 | 2270 | 313 | 2815 | 450 | 3360 | 586 | 3905 | 722 | 4450 | 858 | 4995 | 995 |
| 1185 | 46 | 1730 | 170 | 2275 | 315 | 2820 | 451 | 3365 | 587 | 3910 | 723 | 4455 | 860 | 5000 | 996 |
| 1190 | 47 | 1735 | 171 | 2280 | 316 | 2825 | 452 | 3370 | 588 | 3915 | 725 | 4460 | 861 | 5005 | 998 |
| 1195 | 48 | 1740 | 172 | 2285 | 317 | 2830 | 453 | 3375 | 590 | 3920 | 726 | 4465 | 862 | 5010 | 999 |
| 1200 | 49 | 1745 | 173 | 2290 | 318 | 2835 | 455 | 3380 | 591 | 3925 | 727 | 4470 | 863 | 5015 | 1001 |
| 1205 | 49 | 1750 | 175 | 2295 | 320 | 2840 | 456 | 3385 | 592 | 3930 | 728 | 4475 | 865 | 5020 | 1003 |
| 1210 | 50 | 1755 | 176 | 2300 | 321 | 2845 | 457 | 3390 | 593 | 3935 | 730 | 4480 | 866 | 5025 | 1005 |
| 1215 | 51 | 1760 | 177 | 2305 | 322 | 2850 | 458 | 3395 | 595 | 3940 | 731 | 4485 | 867 | 5030 | 1006 |
| 1220 | 52 | 1765 | 178 | 2310 | 323 | 2855 | 460 | 3400 | 596 | 3945 | 732 | 4490 | 868 | 5035 | 1008 |
| 1225 | 52 | 1770 | 188 | 2315 | 325 | 2860 | 461 | 3405 | 597 | 3950 | 733 | 4495 | 870 | 5040 | 1010 |
| 1230 | 53 | 1775 | 190 | 2320 | 326 | 2865 | 462 | 3410 | 598 | 3955 | 735 | 4500 | 871 | 5045 | 1012 |
| 1235 | 54 | 1780 | 191 | 2325 | 327 | 2870 | 463 | 3415 | 600 | 3960 | 736 | 4505 | 872 | 5050 | 1013 |
| 1240 | 55 | 1785 | 192 | 2330 | 328 | 2875 | 465 | 3420 | 601 | 3965 | 737 | 4510 | 873 | 5055 | 1015 |
| 1245 | 55 | 1790 | 193 | 2335 | 330 | 2880 | 466 | 3425 | 602 | 3970 | 738 | 4515 | 875 | 5060 | 1017 |
| 1250 | 56 | 1795 | 195 | 2340 | 331 | 2885 | 467 | 3430 | 603 | 3975 | 740 | 4520 | 876 | 5065 | 1019 |
| 1255 | 57 | 1800 | 196 | 2345 | 332 | 2890 | 468 | 3435 | 605 | 3980 | 741 | 4525 | 877 | 5070 | 1020 |
| 1260 | 58 | 1805 | 197 | 2350 | 333 | 2895 | 470 | 3440 | 606 | 3985 | 742 | 4530 | 878 | 5075 | 1022 |
| 1265 | 58 | 1810 | 198 | 2355 | 335 | 2900 | 471 | 3445 | 607 | 3990 | 743 | 4535 | 880 | 5080 | 1024 |
| 1270 | 59 | 1815 | 200 | 2360 | 336 | 2905 | 472 | 3450 | 608 | 3995 | 745 | 4540 | 881 | 5085 | 1026 |
| 1275 | 60 | 1820 | 201 | 2365 | 337 | 2910 | 473 | 3455 | 610 | 4000 | 746 | 4545 | 882 | 5090 | 1027 |
| 1280 | 61 | 1825 | 202 | 2370 | 338 | 2915 | 475 | 3460 | 611 | 4005 | 747 | 4550 | 883 | 5095 | 1029 |
| 1285 | 61 | 1830 | 203 | 2375 | 340 | 2920 | 476 | 3465 | 612 | 4010 | 748 | 4555 | 885 | 5100 | 1031 |
| 1290 | 62 | 1835 | 205 | 2380 | 341 | 2925 | 477 | 3470 | 613 | 4015 | 750 | 4560 | 886 | 5105 | 1033 |
| 1295 | 63 | 1840 | 206 | 2385 | 342 | 2930 | 478 | 3475 | 615 | 4020 | 751 | 4565 | 887 | 5110 | 1034 |
| 1300 | 64 | 1845 | 207 | 2390 | 343 | 2935 | 480 | 3480 | 616 | 4025 | 752 | 4570 | 888 | 5115 | 1036 |
| 1305 | 64 | 1850 | 208 | 2395 | 345 | 2940 | 481 | 3485 | 617 | 4030 | 753 | 4575 | 890 | 5120 | 1038 |
| 1310 | 65 | 1855 | 210 | 2400 | 346 | 2945 | 482 | 3490 | 618 | 4035 | 755 | 4580 | 891 | 5125 | 1040 |
| 1315 | 66 | 1860 | 211 | 2405 | 347 | 2950 | 483 | 3495 | 620 | 4040 | 756 | 4585 | 892 | 5130 | 1041 |

For emoluments in excess of €5,130 Monthly: Multiply the excess (i.e the amount over €5,130) by .35 and add €1,041.
 Eg: The FSS main tax deduction on emoluments of €5,500 Monthly would be (370x 0.35)+1041=1171
 For emoluments in between shown income figures add €1 to the lower corresponding figure of tax, e.x the tax on €3492= €618+1

FSS Main Tax Deduction Tables

2018: Monthly - Married Rates

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 995 | 0 | 1505 | 67 | 2015 | 168 | 2525 | 306 | 3035 | 433 | 3545 | 561 | 4055 | 688 | 4565 | 816 |
| 1000 | 0 | 1510 | 68 | 2020 | 170 | 2530 | 307 | 3040 | 435 | 3550 | 562 | 4060 | 690 | 4570 | 817 |
| 1005 | 0 | 1515 | 68 | 2025 | 171 | 2535 | 308 | 3045 | 436 | 3555 | 563 | 4065 | 691 | 4575 | 818 |
| 1010 | 0 | 1520 | 69 | 2030 | 172 | 2540 | 310 | 3050 | 437 | 3560 | 565 | 4070 | 692 | 4580 | 820 |
| 1015 | 0 | 1525 | 70 | 2035 | 173 | 2545 | 311 | 3055 | 438 | 3565 | 566 | 4075 | 693 | 4585 | 821 |
| 1020 | 0 | 1530 | 71 | 2040 | 175 | 2550 | 312 | 3060 | 440 | 3570 | 567 | 4080 | 695 | 4590 | 822 |
| 1025 | 0 | 1535 | 71 | 2045 | 176 | 2555 | 313 | 3065 | 441 | 3575 | 568 | 4085 | 696 | 4595 | 823 |
| 1030 | 0 | 1540 | 72 | 2050 | 177 | 2560 | 315 | 3070 | 442 | 3580 | 570 | 4090 | 697 | 4600 | 825 |
| 1035 | 0 | 1545 | 73 | 2055 | 178 | 2565 | 316 | 3075 | 443 | 3585 | 571 | 4095 | 698 | 4605 | 826 |
| 1040 | 0 | 1550 | 74 | 2060 | 180 | 2570 | 317 | 3080 | 445 | 3590 | 572 | 4100 | 700 | 4610 | 827 |
| 1045 | 0 | 1555 | 74 | 2065 | 181 | 2575 | 318 | 3085 | 446 | 3595 | 573 | 4105 | 701 | 4615 | 828 |
| 1050 | 0 | 1560 | 75 | 2070 | 182 | 2580 | 320 | 3090 | 447 | 3600 | 575 | 4110 | 702 | 4620 | 830 |
| 1055 | 0 | 1565 | 76 | 2075 | 183 | 2585 | 321 | 3095 | 448 | 3605 | 576 | 4115 | 703 | 4625 | 831 |
| 1060 | 0 | 1570 | 77 | 2080 | 185 | 2590 | 322 | 3100 | 450 | 3610 | 577 | 4120 | 705 | 4630 | 832 |
| 1065 | 1 | 1575 | 77 | 2085 | 186 | 2595 | 323 | 3105 | 451 | 3615 | 578 | 4125 | 706 | 4635 | 833 |
| 1070 | 2 | 1580 | 78 | 2090 | 187 | 2600 | 325 | 3110 | 452 | 3620 | 580 | 4130 | 707 | 4640 | 835 |
| 1075 | 2 | 1585 | 79 | 2095 | 188 | 2605 | 326 | 3115 | 453 | 3625 | 581 | 4135 | 708 | 4645 | 836 |
| 1080 | 3 | 1590 | 80 | 2100 | 190 | 2610 | 327 | 3120 | 455 | 3630 | 582 | 4140 | 710 | 4650 | 837 |
| 1085 | 4 | 1595 | 80 | 2105 | 191 | 2615 | 328 | 3125 | 456 | 3635 | 583 | 4145 | 711 | 4655 | 838 |
| 1090 | 5 | 1600 | 81 | 2110 | 192 | 2620 | 330 | 3130 | 457 | 3640 | 585 | 4150 | 712 | 4660 | 840 |
| 1095 | 5 | 1605 | 82 | 2115 | 193 | 2625 | 331 | 3135 | 458 | 3645 | 586 | 4155 | 713 | 4665 | 841 |
| 1100 | 6 | 1610 | 83 | 2120 | 195 | 2630 | 332 | 3140 | 460 | 3650 | 587 | 4160 | 715 | 4670 | 842 |
| 1105 | 7 | 1615 | 83 | 2125 | 196 | 2635 | 333 | 3145 | 461 | 3655 | 588 | 4165 | 716 | 4675 | 843 |
| 1110 | 8 | 1620 | 84 | 2130 | 197 | 2640 | 335 | 3150 | 462 | 3660 | 590 | 4170 | 717 | 4680 | 845 |
| 1115 | 8 | 1625 | 85 | 2135 | 198 | 2645 | 336 | 3155 | 463 | 3665 | 591 | 4175 | 718 | 4685 | 846 |
| 1120 | 9 | 1630 | 86 | 2140 | 200 | 2650 | 337 | 3160 | 465 | 3670 | 592 | 4180 | 720 | 4690 | 847 |
| 1125 | 10 | 1635 | 86 | 2145 | 201 | 2655 | 338 | 3165 | 466 | 3675 | 593 | 4185 | 721 | 4695 | 848 |
| 1130 | 11 | 1640 | 87 | 2150 | 202 | 2660 | 340 | 3170 | 467 | 3680 | 595 | 4190 | 722 | 4700 | 850 |
| 1135 | 11 | 1645 | 88 | 2155 | 203 | 2665 | 341 | 3175 | 468 | 3685 | 596 | 4195 | 723 | 4705 | 851 |
| 1140 | 12 | 1650 | 89 | 2160 | 205 | 2670 | 342 | 3180 | 470 | 3690 | 597 | 4200 | 725 | 4710 | 852 |
| 1145 | 13 | 1655 | 89 | 2165 | 206 | 2675 | 343 | 3185 | 471 | 3695 | 598 | 4205 | 726 | 4715 | 853 |
| 1150 | 14 | 1660 | 90 | 2170 | 207 | 2680 | 345 | 3190 | 472 | 3700 | 600 | 4210 | 727 | 4720 | 855 |
| 1155 | 14 | 1665 | 91 | 2175 | 208 | 2685 | 346 | 3195 | 473 | 3705 | 601 | 4215 | 728 | 4725 | 856 |
| 1160 | 15 | 1670 | 92 | 2180 | 210 | 2690 | 347 | 3200 | 475 | 3710 | 602 | 4220 | 730 | 4730 | 857 |
| 1165 | 16 | 1675 | 92 | 2185 | 211 | 2695 | 348 | 3205 | 476 | 3715 | 603 | 4225 | 731 | 4735 | 858 |
| 1170 | 17 | 1680 | 93 | 2190 | 212 | 2700 | 350 | 3210 | 477 | 3720 | 605 | 4230 | 732 | 4740 | 860 |
| 1175 | 17 | 1685 | 94 | 2195 | 213 | 2705 | 351 | 3215 | 478 | 3725 | 606 | 4235 | 733 | 4745 | 861 |
| 1180 | 18 | 1690 | 95 | 2200 | 215 | 2710 | 352 | 3220 | 480 | 3730 | 607 | 4240 | 735 | 4750 | 862 |
| 1185 | 19 | 1695 | 95 | 2205 | 216 | 2715 | 353 | 3225 | 481 | 3735 | 608 | 4245 | 736 | 4755 | 863 |
| 1190 | 20 | 1700 | 96 | 2210 | 217 | 2720 | 355 | 3230 | 482 | 3740 | 610 | 4250 | 737 | 4760 | 865 |
| 1195 | 20 | 1705 | 97 | 2215 | 218 | 2725 | 356 | 3235 | 483 | 3745 | 611 | 4255 | 738 | 4765 | 866 |
| 1200 | 21 | 1710 | 98 | 2220 | 220 | 2730 | 357 | 3240 | 485 | 3750 | 612 | 4260 | 740 | 4770 | 867 |
| 1205 | 22 | 1715 | 98 | 2225 | 221 | 2735 | 358 | 3245 | 486 | 3755 | 613 | 4265 | 741 | 4775 | 868 |
| 1210 | 23 | 1720 | 99 | 2230 | 222 | 2740 | 360 | 3250 | 487 | 3760 | 615 | 4270 | 742 | 4780 | 870 |
| 1215 | 23 | 1725 | 100 | 2235 | 223 | 2745 | 361 | 3255 | 488 | 3765 | 616 | 4275 | 743 | 4785 | 871 |
| 1220 | 24 | 1730 | 101 | 2240 | 225 | 2750 | 362 | 3260 | 490 | 3770 | 617 | 4280 | 745 | 4790 | 872 |
| 1225 | 25 | 1735 | 101 | 2245 | 226 | 2755 | 363 | 3265 | 491 | 3775 | 618 | 4285 | 746 | 4795 | 873 |
| 1230 | 26 | 1740 | 102 | 2250 | 227 | 2760 | 365 | 3270 | 492 | 3780 | 620 | 4290 | 747 | 4800 | 875 |
| 1235 | 26 | 1745 | 103 | 2255 | 228 | 2765 | 366 | 3275 | 493 | 3785 | 621 | 4295 | 748 | 4805 | 876 |
| 1240 | 27 | 1750 | 104 | 2260 | 230 | 2770 | 367 | 3280 | 495 | 3790 | 622 | 4300 | 750 | 4810 | 877 |
| 1245 | 28 | 1755 | 104 | 2265 | 231 | 2775 | 368 | 3285 | 496 | 3795 | 623 | 4305 | 751 | 4815 | 878 |
| 1250 | 29 | 1760 | 105 | 2270 | 232 | 2780 | 370 | 3290 | 497 | 3800 | 625 | 4310 | 752 | 4820 | 880 |
| 1255 | 29 | 1765 | 106 | 2275 | 233 | 2785 | 371 | 3295 | 498 | 3805 | 626 | 4315 | 753 | 4825 | 881 |
| 1260 | 30 | 1770 | 107 | 2280 | 235 | 2790 | 372 | 3300 | 500 | 3810 | 627 | 4320 | 755 | 4830 | 882 |
| 1265 | 31 | 1775 | 108 | 2285 | 236 | 2795 | 373 | 3305 | 501 | 3815 | 628 | 4325 | 756 | 4835 | 883 |
| 1270 | 32 | 1780 | 110 | 2290 | 237 | 2800 | 375 | 3310 | 502 | 3820 | 630 | 4330 | 757 | 4840 | 885 |
| 1275 | 32 | 1785 | 111 | 2295 | 238 | 2805 | 376 | 3315 | 503 | 3825 | 631 | 4335 | 758 | 4845 | 886 |
| 1280 | 33 | 1790 | 112 | 2300 | 240 | 2810 | 377 | 3320 | 505 | 3830 | 632 | 4340 | 760 | 4850 | 887 |
| 1285 | 34 | 1795 | 113 | 2305 | 241 | 2815 | 378 | 3325 | 506 | 3835 | 633 | 4345 | 761 | 4855 | 888 |
| 1290 | 35 | 1800 | 115 | 2310 | 242 | 2820 | 380 | 3330 | 507 | 3840 | 635 | 4350 | 762 | 4860 | 890 |
| 1295 | 35 | 1805 | 116 | 2315 | 243 | 2825 | 381 | 3335 | 508 | 3845 | 636 | 4355 | 763 | 4865 | 891 |
| 1300 | 36 | 1810 | 117 | 2320 | 245 | 2830 | 382 | 3340 | 510 | 3850 | 637 | 4360 | 765 | 4870 | 892 |
| 1305 | 37 | 1815 | 118 | 2325 | 246 | 2835 | 383 | 3345 | 511 | 3855 | 638 | 4365 | 766 | 4875 | 893 |
| 1310 | 38 | 1820 | 120 | 2330 | 247 | 2840 | 385 | 3350 | 512 | 3860 | 640 | 4370 | 767 | 4880 | 895 |
| 1315 | 38 | 1825 | 121 | 2335 | 248 | 2845 | 386 | 3355 | 513 | 3865 | 641 | 4375 | 768 | 4885 | 896 |
| 1320 | 39 | 1830 | 122 | 2340 | 250 | 2850 | 387 | 3360 | 515 | 3870 | 642 | 4380 | 770 | 4890 | 897 |
| 1325 | 40 | 1835 | 123 | 2345 | 251 | 2855 | 388 | 3365 | 516 | 3875 | 643 | 4385 | 771 | 4895 | 898 |
| 1330 | 41 | 1840 | 125 | 2350 | 252 | 2860 | 390 | 3370 | 517 | 3880 | 645 | 4390 | 772 | 4900 | 900 |
| 1335 | 41 | 1845 | 126 | 2355 | 253 | 2865 | 391 | 3375 | 518 | 3885 | 646 | 4395 | 773 | 4905 | 901 |

Monthly - Joint Rates... continues

| Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax | Income | Tax |
|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|
| 1340 | 42 | 1850 | 127 | 2360 | 255 | 2870 | 392 | 3380 | 520 | 3890 | 647 | 4400 | 775 | 4910 | 902 |
| 1345 | 43 | 1855 | 128 | 2365 | 256 | 2875 | 393 | 3385 | 521 | 3895 | 648 | 4405 | 776 | 4915 | 903 |
| 1350 | 44 | 1860 | 130 | 2370 | 257 | 2880 | 395 | 3390 | 522 | 3900 | 650 | 4410 | 777 | 4920 | 905 |
| 1355 | 44 | 1865 | 131 | 2375 | 258 | 2885 | 396 | 3395 | 523 | 3905 | 651 | 4415 | 778 | 4925 | 906 |
| 1360 | 45 | 1870 | 132 | 2380 | 260 | 2890 | 397 | 3400 | 525 | 3910 | 652 | 4420 | 780 | 4930 | 907 |
| 1365 | 46 | 1875 | 133 | 2385 | 261 | 2895 | 398 | 3405 | 526 | 3915 | 653 | 4425 | 781 | 4935 | 908 |
| 1370 | 47 | 1880 | 135 | 2390 | 262 | 2900 | 400 | 3410 | 527 | 3920 | 655 | 4430 | 782 | 4940 | 910 |
| 1375 | 47 | 1885 | 136 | 2395 | 273 | 2905 | 401 | 3415 | 528 | 3925 | 656 | 4435 | 783 | 4945 | 911 |
| 1380 | 48 | 1890 | 137 | 2400 | 275 | 2910 | 402 | 3420 | 530 | 3930 | 657 | 4440 | 785 | 4950 | 912 |
| 1385 | 49 | 1895 | 138 | 2405 | 276 | 2915 | 403 | 3425 | 531 | 3935 | 658 | 4445 | 786 | 4955 | 913 |
| 1390 | 50 | 1900 | 140 | 2410 | 277 | 2920 | 405 | 3430 | 532 | 3940 | 660 | 4450 | 787 | 4960 | 915 |
| 1395 | 50 | 1905 | 141 | 2415 | 278 | 2925 | 406 | 3435 | 533 | 3945 | 661 | 4455 | 788 | 4965 | 916 |
| 1400 | 51 | 1910 | 142 | 2420 | 280 | 2930 | 407 | 3440 | 535 | 3950 | 662 | 4460 | 790 | 4970 | 917 |
| 1405 | 52 | 1915 | 143 | 2425 | 281 | 2935 | 408 | 3445 | 536 | 3955 | 663 | 4465 | 791 | 4975 | 918 |
| 1410 | 53 | 1920 | 145 | 2430 | 282 | 2940 | 410 | 3450 | 537 | 3960 | 665 | 4470 | 792 | 4980 | 920 |
| 1415 | 53 | 1925 | 146 | 2435 | 283 | 2945 | 411 | 3455 | 538 | 3965 | 666 | 4475 | 793 | 4985 | 921 |
| 1420 | 54 | 1930 | 147 | 2440 | 285 | 2950 | 412 | 3460 | 540 | 3970 | 667 | 4480 | 795 | 4990 | 922 |
| 1425 | 55 | 1935 | 148 | 2445 | 286 | 2955 | 413 | 3465 | 541 | 3975 | 668 | 4485 | 796 | 4995 | 923 |
| 1430 | 56 | 1940 | 150 | 2450 | 287 | 2960 | 415 | 3470 | 542 | 3980 | 670 | 4490 | 797 | 5000 | 925 |
| 1435 | 56 | 1945 | 151 | 2455 | 288 | 2965 | 416 | 3475 | 543 | 3985 | 671 | 4495 | 798 | 5005 | 926 |
| 1440 | 57 | 1950 | 152 | 2460 | 290 | 2970 | 417 | 3480 | 545 | 3990 | 672 | 4500 | 800 | 5010 | 928 |
| 1445 | 58 | 1955 | 153 | 2465 | 291 | 2975 | 418 | 3485 | 546 | 3995 | 673 | 4505 | 801 | 5015 | 930 |
| 1450 | 59 | 1960 | 155 | 2470 | 292 | 2980 | 420 | 3490 | 547 | 4000 | 675 | 4510 | 802 | 5020 | 932 |
| 1455 | 59 | 1965 | 156 | 2475 | 293 | 2985 | 421 | 3495 | 548 | 4005 | 676 | 4515 | 803 | 5025 | 933 |
| 1460 | 60 | 1970 | 157 | 2480 | 295 | 2990 | 422 | 3500 | 550 | 4010 | 677 | 4520 | 805 | 5030 | 935 |
| 1465 | 61 | 1975 | 158 | 2485 | 296 | 2995 | 423 | 3505 | 551 | 4015 | 678 | 4525 | 806 | 5035 | 937 |
| 1470 | 62 | 1980 | 160 | 2490 | 297 | 3000 | 425 | 3510 | 552 | 4020 | 680 | 4530 | 807 | 5040 | 939 |
| 1475 | 62 | 1985 | 161 | 2495 | 298 | 3005 | 426 | 3515 | 553 | 4025 | 681 | 4535 | 808 | 5045 | 940 |
| 1480 | 63 | 1990 | 162 | 2500 | 300 | 3010 | 427 | 3520 | 555 | 4030 | 682 | 4540 | 810 | 5050 | 942 |
| 1485 | 64 | 1995 | 163 | 2505 | 301 | 3015 | 428 | 3525 | 556 | 4035 | 683 | 4545 | 811 | 5055 | 944 |
| 1490 | 65 | 2000 | 165 | 2510 | 302 | 3020 | 430 | 3530 | 557 | 4040 | 685 | 4550 | 812 | 5060 | 946 |
| 1495 | 65 | 2005 | 166 | 2515 | 303 | 3025 | 431 | 3535 | 558 | 4045 | 686 | 4555 | 813 | 5065 | 947 |
| 1500 | 66 | 2010 | 167 | 2520 | 305 | 3030 | 432 | 3540 | 560 | 4050 | 687 | 4560 | 815 | 5070 | 949 |

For emoluments in excess of €5,070 Monthly: Multiply the excess (i.e the amount over €5,070) by .35 and add €949.

Eg: The FSS main tax deduction on emoluments of €5,500 Monthly would be (430x 0.35)+949=1100

For emoluments in between shown income figures add €1 to the lower corresponding figure of tax, e.x the tax on €4518= €803+1

Appendix G: Social Security Contributions

From 1st January 2018, Class 1 Social Security Contributions are to be deducted in accordance with the following schedule:

| Category | Type of Employed Persons | Weekly Rate of Contribution Payable by Employed Person | Weekly Rate of Contribution Payable by the Employer |
|----------|---|--|---|
| A | Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51 | €6.62 | €6.62 |
| B | Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51 | €17.25, or if the insured person elects, 10% calculated to the nearest cent of such person's basic weekly wage or the weekly equivalent of such person's basic monthly salary (see note 1 below) | €17.25 |
| C | Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €349.36 | 10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary | 10% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary |
| | Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €455.78 (see note 2 below) | | |
| D | Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €349.36 | €34.94 | €34.94 |
| | Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €455.78 (see note 2 below) | €45.58 | €45.58 |
| E | Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration | 10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 4.38 | 10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 4.38 |
| F | Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration | 10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 7.94 | 10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of € 7.94 |

NOTE 1: If the insured person elects to pay a contribution of 10% of a basic wage or salary less than the weekly equivalent of the National Minimum Wage, such contribution may, if the person qualifies for a contributory benefit or a contributory pension, result in the payment of a reduced contributory benefit or contributory pension.

NOTE 2: As a result of the pension reform enacted by virtue of Act XIX of 2006 and Legal Notice 336 of 2006, the increase in the highest contribution rate payable with effect from January 2018, is related to a guaranteed maximum pensionable income of €23,700.56 for persons born on or after 1st January 1962.

Appendix H: Maternity Leave Fund Contributions

| Category | Type of Employed Persons | Weekly Rate of Contribution Payable by the Employer |
|----------|---|---|
| A | Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51 | €0.20 |
| B | Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €172.51 | €0.52 |
| C | Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €349.36 | 0.3% calculated to the nearest cent of their basic weekly wage or the weekly equivalent of their basic monthly salary |
| | Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €172.51 but does not exceed €455.78 | |
| D | Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €349.36 | €1.05 |
| | Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €455.78 | €1.37 |
| E | Persons under eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration | 0.3% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €0.13 |
| F | Persons over eighteen years of age who are following a full-time course of studies or instruction under the Student-Worker Scheme, or other similar schemes (including the Extended Skills Training Schemes, but excluding the Worker-Student Schemes) involving distinct work and study periods for which they are receiving remuneration | 0.3% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €0.24 |