



## NOTICE TO ALL EMPLOYERS

As part of the 2012 Budget Revenue Measures, the following Revised PAYE Rates the Social Responsibility Levy will apply from 1<sup>st</sup> January 2012.

1. The taxable income threshold is increased to \$15,600
2. The reduced PAYE rates and the Social Responsibility Levy are as follows:

Chargeable Income (\$)	Tax Payable (\$)	Social Responsibility Levy
0-15,600	Nil	
15,601 – 22,000	7% of excess over \$15,600	
22,001– 50,000	448 +18% of excess over \$22,000	
50,001 – 270,000	5488 +20% of excess over \$50,000	
270,001 - 300,000	49, 488 + 20% of excess over \$270,000	23%
300,001 - 350,000	55, 487 +20% of excess over \$300,000	24%
350,001 - 400,000	\$65, 487 + 20% of excess over \$350,000	25%
400,001 - 450,000	\$75, 487 + 20% of excess over \$400,000	26%
450,001 – 500,000	\$85, 487+ 20% of excess over \$450,000	27%
500, 001 – 1,000,000	\$95, 487 + 20% of excess over \$500,000	28%
1,000,001 +	\$195, 486 + 20% of excess over \$1,000,000	29%

All employers are encouraged to download the tax tables from the website:

[www.frca.org.fj](http://www.frca.org.fj)

For information on the Social Responsibility Levy please contact Mr. Epli Naua on telephone numbers 3243505/3243501 or on email: [tepu@frca.org.fj](mailto:tepu@frca.org.fj)

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