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NOTICE TO EMPLOYERS

WEEKLY, FORTNIGHTLY, MONTHLY AND ANNUAL **INCOME TAX RATES** **EFFECTIVE AS OF 1ST JANUARY 2007**

The new weekly, fortnightly, monthly and annual tax deduction from salary & wage income applies to pay periods ending on and after 1st January 2007.

WEEKLY	TAX	FORTNIGHTLY	TAX	MONTHLY	TAX	ANNUAL	TAX
\$0 - \$231	NIL	\$0 - \$462	NIL	\$0 - \$ 1000	NIL	\$0 - \$12,000	NIL
\$232 - \$289	10%	\$463 - \$577	10%	\$1,001 - \$1,250	10%	\$12,001 - \$15,000	10%
\$290 - \$385	20%	\$578 - \$770	20%	\$1,251 - \$1,667	20%	\$15,001 - \$20,000	20%
Over \$385	27%	Over \$770	27%	Over \$1,667	27%	Over \$20,000	27%

Please note that as from 1st January 2007, tax should be recovered at 27% on any Secondary Income derived by an employee. If however the marginal rate of tax of such employee is below 27%, a refund may be claimed by filing a tax return at the end of the tax year.

Any further enquiries relating to the above can be directed to the Taxpayer Services Division at the Ministry for Revenue office in Apia at (685) - 20411 or our Salelologa office at 51574.

Thank you

Pitolau Lusua Sefo-Leau
CEO/Comptroller Ministry for Revenue

