

## Salary and wage earners table

| SUMMARY OF CHANGES (Weekly) |         |           |              |  | SUMMARY OF CHANGES (Annual) |         |           |              |
|-----------------------------|---------|-----------|--------------|--|-----------------------------|---------|-----------|--------------|
| Annual Income               | Tax cut | Extra GST | Total change |  | Annual Income               | Tax cut | Extra GST | Total Change |
| \$0                         | 0.00    | 0.00      | +0.00        |  | \$0                         | 0.00    | 0.00      | +0.00        |
| \$2,000                     | 0.77    | 0.68      | +0.09        |  | \$2,000                     | 40.00   | 35.35     | +4.65        |
| \$4,000                     | 1.54    | 1.36      | +0.18        |  | \$4,000                     | 80.00   | 70.70     | +9.30        |
| \$6,000                     | 2.31    | 2.04      | +0.27        |  | \$6,000                     | 120.00  | 106.05    | +13.95       |
| \$8,000                     | 3.08    | 2.72      | +0.36        |  | \$8,000                     | 160.00  | 141.40    | +18.60       |
| \$10,000                    | 3.85    | 3.40      | +0.45        |  | \$10,000                    | 200.00  | 176.75    | +23.25       |
| \$12,000                    | 4.62    | 4.08      | +0.54        |  | \$12,000                    | 240.00  | 212.10    | +27.90       |
| \$14,000                    | 5.38    | 4.76      | +0.63        |  | \$14,000                    | 280.00  | 247.45    | +32.55       |
| \$16,000                    | 6.15    | 5.53      | +0.62        |  | \$16,000                    | 320.00  | 282.80    | +37.20       |
| \$18,000                    | 6.92    | 6.30      | +0.62        |  | \$18,000                    | 360.00  | 318.15    | +41.85       |
| \$20,000                    | 7.69    | 7.07      | +0.62        |  | \$20,000                    | 400.00  | 353.50    | +46.50       |
| \$22,000                    | 8.46    | 7.84      | +0.62        |  | \$22,000                    | 440.00  | 388.85    | +51.15       |
| \$24,000                    | 9.23    | 8.61      | +0.62        |  | \$24,000                    | 480.00  | 424.20    | +55.80       |
| \$26,000                    | 10.00   | 9.38      | +0.62        |  | \$26,000                    | 520.00  | 459.55    | +60.45       |
| \$28,000                    | 10.77   | 10.15     | +0.62        |  | \$28,000                    | 560.00  | 494.90    | +65.10       |
| \$30,000                    | 11.54   | 10.92     | +0.62        |  | \$30,000                    | 600.00  | 530.25    | +69.75       |
| \$32,000                    | 12.31   | 11.69     | +0.62        |  | \$32,000                    | 640.00  | 565.60    | +74.40       |
| \$34,000                    | 13.08   | 12.46     | +0.62        |  | \$34,000                    | 680.00  | 600.95    | +79.05       |
| \$36,000                    | 13.85   | 13.23     | +0.62        |  | \$36,000                    | 720.00  | 636.30    | +83.70       |
| \$38,000                    | 14.62   | 14.00     | +0.62        |  | \$38,000                    | 760.00  | 671.65    | +88.35       |
| \$40,000                    | 15.39   | 14.77     | +0.62        |  | \$40,000                    | 800.00  | 707.00    | +93.00       |
| \$42,000                    | 16.16   | 15.54     | +0.62        |  | \$42,000                    | 840.00  | 742.35    | +97.65       |
| \$44,000                    | 16.93   | 16.31     | +0.62        |  | \$44,000                    | 880.00  | 777.70    | +102.30      |
| \$46,000                    | 17.70   | 17.08     | +0.62        |  | \$46,000                    | 920.00  | 813.05    | +106.95      |
| \$48,000                    | 18.47   | 17.85     | +0.62        |  | \$48,000                    | 960.00  | 848.40    | +111.60      |
| \$50,000                    | 19.24   | 18.62     | +0.62        |  | \$50,000                    | 1000.00 | 883.75    | +116.25      |
| \$52,000                    | 20.01   | 19.39     | +0.62        |  | \$52,000                    | 1040.00 | 919.10    | +120.90      |
| \$54,000                    | 20.78   | 20.16     | +0.62        |  | \$54,000                    | 1080.00 | 954.45    | +125.55      |
| \$56,000                    | 21.55   | 20.93     | +0.62        |  | \$56,000                    | 1120.00 | 989.80    | +130.20      |
| \$58,000                    | 22.32   | 21.70     | +0.62        |  | \$58,000                    | 1160.00 | 1025.15   | +134.85      |
| \$60,000                    | 23.09   | 22.47     | +0.62        |  | \$60,000                    | 1200.00 | 1060.50   | +139.50      |
| \$62,000                    | 23.86   | 23.24     | +0.62        |  | \$62,000                    | 1240.00 | 1095.85   | +144.15      |
| \$64,000                    | 24.63   | 24.01     | +0.62        |  | \$64,000                    | 1280.00 | 1131.20   | +148.80      |
| \$66,000                    | 25.40   | 24.78     | +0.62        |  | \$66,000                    | 1320.00 | 1166.55   | +153.45      |
| \$68,000                    | 26.17   | 25.55     | +0.62        |  | \$68,000                    | 1360.00 | 1201.90   | +158.10      |

| SUMMARY OF CHANGES (Weekly) |         |           |        | SUMMARY OF CHANGES (Annual) |         |           |           |
|-----------------------------|---------|-----------|--------|-----------------------------|---------|-----------|-----------|
| Annual                      | Tax cut | Extra GST | Total  | Annual                      | Tax cut | Extra GST | Total     |
| Income                      |         |           | change | Income                      |         |           | Change    |
| \$70,000                    | 40.96   | 20.92     | +20.04 | \$70,000                    | 2130.00 | 1087.77   | +1,042.23 |
| \$72,000                    | 42.88   | 21.40     | +21.48 | \$72,000                    | 2230.00 | 1112.82   | +1,117.18 |
| \$74,000                    | 44.81   | 21.88     | +22.93 | \$74,000                    | 2330.00 | 1137.87   | +1,192.13 |
| \$76,000                    | 46.73   | 22.36     | +24.37 | \$76,000                    | 2430.00 | 1162.91   | +1,267.09 |
| \$78,000                    | 48.65   | 22.85     | +25.81 | \$78,000                    | 2530.00 | 1187.96   | +1,342.04 |
| \$80,000                    | 50.58   | 23.33     | +27.25 | \$80,000                    | 2630.00 | 1213.01   | +1,416.99 |
| \$82,000                    | 52.50   | 23.81     | +28.69 | \$82,000                    | 2730.00 | 1238.06   | +1,491.94 |
| \$84,000                    | 54.42   | 24.29     | +30.13 | \$84,000                    | 2830.00 | 1263.11   | +1,566.89 |
| \$86,000                    | 56.35   | 24.77     | +31.57 | \$86,000                    | 2930.00 | 1288.15   | +1,641.85 |
| \$88,000                    | 58.27   | 25.25     | +33.02 | \$88,000                    | 3030.00 | 1313.20   | +1,716.80 |
| \$90,000                    | 60.19   | 25.74     | +34.46 | \$90,000                    | 3130.00 | 1338.25   | +1,791.75 |
| \$92,000                    | 62.12   | 26.22     | +35.90 | \$92,000                    | 3230.00 | 1363.30   | +1,866.70 |
| \$94,000                    | 64.04   | 26.70     | +37.34 | \$94,000                    | 3330.00 | 1388.35   | +1,941.65 |
| \$96,000                    | 65.96   | 27.18     | +38.78 | \$96,000                    | 3430.00 | 1413.39   | +2,016.61 |
| \$98,000                    | 67.88   | 27.66     | +40.22 | \$98,000                    | 3530.00 | 1438.44   | +2,091.56 |
| \$100,000                   | 69.81   | 28.14     | +41.66 | \$100,000                   | 3630.00 | 1463.49   | +2,166.51 |
| \$102,000                   | 71.73   | 28.63     | +43.11 | \$102,000                   | 3730.00 | 1488.54   | +2,241.46 |
| \$104,000                   | 73.65   | 29.11     | +44.55 | \$104,000                   | 3830.00 | 1513.59   | +2,316.41 |
| \$106,000                   | 75.58   | 29.59     | +45.99 | \$106,000                   | 3930.00 | 1538.63   | +2,391.37 |
| \$108,000                   | 77.50   | 30.07     | +47.43 | \$108,000                   | 4030.00 | 1563.68   | +2,466.32 |
| \$110,000                   | 79.42   | 30.55     | +48.87 | \$110,000                   | 4130.00 | 1588.73   | +2,541.27 |
| \$112,000                   | 81.35   | 31.03     | +50.31 | \$112,000                   | 4230.00 | 1613.78   | +2,616.22 |
| \$114,000                   | 83.27   | 31.52     | +51.75 | \$114,000                   | 4330.00 | 1638.83   | +2,691.17 |
| \$116,000                   | 85.19   | 32.00     | +53.19 | \$116,000                   | 4430.00 | 1663.87   | +2,766.13 |
| \$118,000                   | 87.12   | 32.48     | +54.64 | \$118,000                   | 4530.00 | 1688.92   | +2,841.08 |
| \$120,000                   | 89.04   | 32.96     | +56.08 | \$120,000                   | 4630.00 | 1713.97   | +2,916.03 |

### Assumptions

- All net income is spent.
- No assumption is made for rent, mortgage payments or other items that do not incur GST.
- The impact of GST on prices is set at about 2 per cent as estimated by Statistics New Zealand.
- No Accommodation Supplement.
- Qualify for Independent Earner Tax Credit.

Individuals and families can work out how Budget 2010 tax changes personally affect them at [www.taxguide.govt.nz](http://www.taxguide.govt.nz)