

Annex 1

Amount of salaries tax (HK\$)	Number of persons required to pay the salaries tax listed on the left for the last year of assessment	Percentage of such number of persons in the work force
Not required		
1 to 1,000		
1,001 to 2,000		
2,001 to 5,000		
5,001 to 10,000		
10,001 to 15,000		
15,001 to 20,000		
20,001 to 30,000		
30,001 to 40,000		
40,001 to 50,000		
50,001 to 60,000		
60,001 to 70,000		
70,001 to 80,000		
80,001 to 90,000		
90,001 to 100,000		
100,001 to 200,000		
200,001 to 500,000		
500,001 to 1,000,000		
over 1,000,000		