



Madeira: Global Solutions for Wise Investments



International Business
Centre of Madeira

Withholding Tax Tables 2013

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SDM

Withholding Tax Tables for the Autonomous Region of Madeira - 2013

Table I – Employees

SINGLE

Salary per month	Number of dependents					
Euros	0	1	2	3	4	5 or more
Up to 585,00	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 590,00	1,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 595,00	2,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 633,00	5,00%	3,00%	2,00%	0,00%	0,00%	0,00%
Up to 675,00	6,00%	4,00%	3,00%	1,50%	1,00%	0,00%
Up to 726,00	7,50%	5,50%	4,50%	2,50%	1,50%	1,00%
Up to 801,00	8,50%	7,50%	5,50%	3,50%	2,50%	1,50%
Up to 907,00	11,00%	10,00%	8,00%	6,00%	5,00%	4,00%
Up to 988,00	12,50%	11,50%	10,50%	7,50%	6,50%	5,50%
Up to 1 048,00	13,50%	12,50%	11,50%	9,50%	7,50%	6,50%
Up to 1 124,00	14,50%	13,50%	12,50%	10,50%	9,50%	8,50%
Up to 1 205,00	15,50%	14,50%	13,50%	11,50%	10,50%	9,50%
Up to 1 300,00	16,50%	15,50%	14,50%	12,50%	11,50%	10,50%
Up to 1 401,00	17,50%	16,50%	15,50%	13,50%	13,50%	12,50%
Up to 1 537,00	18,50%	17,50%	16,50%	15,50%	14,50%	13,50%
Up to 1 683,00	20,00%	19,00%	19,00%	17,00%	16,00%	15,00%
Up to 1 840,00	21,50%	20,50%	20,50%	18,50%	17,50%	17,50%
Up to 1 945,00	22,50%	21,50%	21,50%	19,50%	19,50%	18,50%
Up to 2 056,00	23,50%	22,50%	22,50%	20,50%	20,50%	19,50%
Up to 2 182,00	24,50%	23,50%	23,50%	21,50%	21,50%	20,50%
Up to 2 328,00	25,50%	24,50%	24,50%	22,50%	22,50%	21,50%
Up to 2 495,00	26,50%	26,50%	25,50%	24,50%	23,50%	23,50%
Up to 2 722,00	27,50%	27,50%	26,50%	25,50%	24,50%	24,50%
Up to 3 054,00	28,50%	28,50%	27,50%	26,50%	25,50%	25,50%
Up to 3 478,00	29,50%	29,50%	28,50%	27,50%	27,50%	26,50%
Up to 4 052,00	30,50%	30,50%	29,50%	28,50%	28,50%	28,50%
Up to 4 576,00	32,50%	32,00%	31,00%	30,00%	30,00%	30,00%
Up to 5 111,00	33,50%	33,00%	33,00%	31,00%	31,00%	31,00%
Up to 5 786,00	34,50%	34,00%	34,00%	32,00%	32,00%	32,00%
Up to 6 653,00	36,50%	35,50%	35,50%	34,00%	34,00%	34,00%
Up to 7 852,00	37,50%	36,50%	36,50%	36,00%	35,00%	35,00%
Up to 9 455,00	39,50%	38,50%	38,50%	38,00%	38,00%	37,00%
Up to 11 159,00	40,50%	39,50%	39,50%	39,00%	39,00%	38,00%
Up to 18 648,00	41,50%	40,50%	40,50%	40,00%	40,00%	39,00%
Up to 20 000,00	42,50%	41,50%	41,50%	41,50%	41,00%	40,00%
Up to 22 500,00	43,00%	42,50%	42,50%	42,00%	42,00%	41,00%
Up to 25 000,00	43,50%	43,50%	43,50%	43,00%	43,00%	42,00%
More than 25 000,00	44,50%	44,50%	44,50%	44,00%	44,00%	43,00%

Withholding Tax Tables for the Autonomous Region of Madeira - 2013

Table II – Employees

MARRIED – SINGLE HOLDER

Salary per month	Number of dependents					
Euros	0	1	2	3	4	5 or more
Up to 633,00	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 675,00	0,50%	0,50%	0,50%	0,00%	0,00%	0,00%
Up to 696,00	2,50%	1,00%	1,00%	0,50%	0,00%	0,00%
Up to 741,00	3,50%	1,00%	1,00%	0,50%	0,00%	0,00%
Up to 781,00	5,00%	3,00%	1,50%	1,00%	1,00%	0,50%
Up to 822,00	6,00%	4,00%	3,00%	1,00%	1,00%	0,50%
Up to 872,00	7,00%	6,00%	4,00%	2,00%	1,00%	0,50%
Up to 958,00	8,00%	7,00%	6,00%	3,00%	2,00%	1,00%
Up to 1 063,00	9,00%	8,00%	7,00%	5,00%	3,00%	2,00%
Up to 1 205,00	10,00%	9,00%	8,00%	6,00%	5,00%	4,00%
Up to 1 381,00	11,50%	10,50%	9,50%	7,50%	6,50%	6,50%
Up to 1 603,00	12,50%	11,50%	10,50%	9,50%	8,50%	7,50%
Up to 1 704,00	14,00%	13,00%	13,00%	11,00%	10,00%	10,00%
Up to 1 819,00	15,00%	14,00%	14,00%	12,00%	12,00%	11,00%
Up to 1 966,00	16,00%	15,00%	15,00%	13,00%	13,00%	12,00%
Up to 2 122,00	17,00%	16,00%	16,00%	14,00%	14,00%	13,00%
Up to 2 308,00	18,00%	18,00%	17,00%	15,00%	15,00%	14,00%
Up to 2 525,00	19,00%	19,00%	18,00%	17,00%	16,00%	16,00%
Up to 2 888,00	20,00%	20,00%	19,00%	18,00%	17,00%	17,00%
Up to 3 301,00	22,00%	22,00%	21,00%	20,00%	19,00%	19,00%
Up to 3 553,00	23,00%	23,00%	22,00%	21,00%	21,00%	20,00%
Up to 3 820,00	24,00%	24,00%	23,00%	22,00%	22,00%	21,00%
Up to 4 143,00	25,00%	25,00%	24,00%	23,00%	23,00%	23,00%
Up to 4 531,00	26,50%	26,00%	25,00%	24,00%	24,00%	24,00%
Up to 4 995,00	27,50%	27,00%	27,00%	25,00%	25,00%	25,00%
Up to 5 564,00	28,50%	28,00%	28,00%	26,00%	26,00%	26,00%
Up to 6 280,00	29,50%	29,00%	29,00%	27,00%	27,00%	27,00%
Up to 7 207,00	30,50%	30,00%	30,00%	28,00%	28,00%	28,00%
Up to 8 306,00	31,50%	31,00%	31,00%	30,00%	29,00%	29,00%
Up to 9 188,00	33,00%	32,50%	32,50%	31,50%	30,50%	30,50%
Up to 10 282,00	34,00%	33,50%	33,50%	32,50%	32,50%	31,50%
Up to 13 860,00	35,00%	34,50%	34,50%	33,50%	33,50%	32,50%
Up to 19 898,00	37,00%	36,50%	36,50%	36,00%	36,00%	35,00%
Up to 22 500,00	38,50%	38,50%	38,50%	38,00%	38,00%	37,00%
Up to 28 000,00	39,50%	39,50%	39,50%	39,00%	39,00%	38,00%
More than 28 000,00	40,50%	40,50%	40,50%	40,00%	40,00%	39,00%

Withholding Tax Tables for the Autonomous Region of Madeira - 2013

Table III – Employees

MARRIED – TWO HOLDERS

Salary per month	Number of dependents					
Euros	0	1	2	3	4	5 or more
Up to 585,00	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 590,00	1,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 595,00	2,00%	1,00%	0,00%	0,00%	0,00%	0,00%
Up to 633,00	5,00%	4,00%	3,00%	1,50%	1,50%	1,00%
Up to 675,00	6,00%	5,00%	4,00%	2,00%	2,00%	1,50%
Up to 726,00	7,50%	6,50%	5,50%	3,50%	3,00%	2,00%
Up to 801,00	8,50%	7,50%	6,50%	5,50%	4,50%	3,00%
Up to 907,00	11,00%	10,00%	10,00%	8,00%	7,00%	6,00%
Up to 988,00	12,50%	11,50%	11,50%	9,50%	8,50%	8,50%
Up to 1 048,00	13,50%	12,50%	12,50%	10,50%	9,50%	9,50%
Up to 1 124,00	14,50%	13,50%	13,50%	11,50%	11,50%	10,50%
Up to 1 205,00	15,50%	14,50%	14,50%	12,50%	12,50%	11,50%
Up to 1 300,00	16,50%	16,50%	15,50%	14,50%	13,50%	13,50%
Up to 1 401,00	17,50%	17,50%	16,50%	15,50%	14,50%	14,50%
Up to 1 537,00	18,50%	18,50%	17,50%	16,50%	15,50%	15,50%
Up to 1 683,00	20,00%	20,00%	19,00%	18,00%	18,00%	17,00%
Up to 1 840,00	21,50%	21,50%	20,50%	19,50%	19,50%	18,50%
Up to 1 945,00	22,50%	22,50%	21,50%	20,50%	20,50%	19,50%
Up to 2 056,00	23,50%	23,50%	22,50%	21,50%	21,50%	21,50%
Up to 2 182,00	24,50%	24,50%	23,50%	22,50%	22,50%	22,50%
Up to 2 328,00	25,50%	25,50%	25,50%	23,50%	23,50%	23,50%
Up to 2 495,00	26,50%	26,50%	26,50%	24,50%	24,50%	24,50%
Up to 2 722,00	27,50%	27,50%	27,50%	25,50%	25,50%	25,50%
Up to 3 054,00	28,50%	28,50%	28,50%	26,50%	26,50%	26,50%
Up to 3 478,00	29,50%	29,50%	29,50%	27,50%	27,50%	27,50%
Up to 4 052,00	30,50%	30,50%	30,50%	29,50%	28,50%	28,50%
Up to 4 576,00	32,50%	32,00%	32,00%	31,00%	30,00%	30,00%
Up to 5 111,00	33,50%	33,00%	33,00%	32,00%	32,00%	31,00%
Up to 5 786,00	34,50%	34,00%	34,00%	33,00%	33,00%	32,00%
Up to 6 653,00	36,50%	35,50%	35,50%	35,00%	35,00%	35,00%
Up to 7 852,00	37,50%	36,50%	36,50%	36,00%	36,00%	36,00%
Up to 9 455,00	39,50%	38,50%	38,50%	38,00%	38,00%	38,00%
Up to 11 159,00	40,50%	39,50%	39,50%	39,00%	39,00%	39,00%
Up to 18 648,00	41,50%	40,50%	40,50%	40,00%	40,00%	40,00%
Up to 20 000,00	42,50%	41,50%	41,50%	41,00%	41,00%	41,00%
Up to 22 500,00	43,00%	42,50%	42,50%	42,00%	42,00%	42,00%
Up to 25 000,00	43,50%	43,50%	43,50%	43,00%	43,00%	43,00%
More than 25 000,00	44,50%	44,50%	44,50%	44,00%	44,00%	44,00%

Withholding Tax Tables for the Autonomous Region of Madeira - 2013

Table IV – Employees

SINGLE – DISABLED PERSONS

Salary per month Euros	Number of dependents					
	0	1	2	3	4	5 or more
Up to 1 290,00	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 1 391,00	1,50%	0,50%	0,50%	0,00%	0,00%	0,00%
Up to 1 431,00	4,50%	2,50%	2,50%	2,00%	2,00%	2,00%
Up to 1 613,00	5,50%	4,50%	3,50%	2,00%	2,00%	2,00%
Up to 1 925,00	7,00%	6,00%	6,00%	3,50%	3,50%	2,00%
Up to 2 046,00	8,50%	7,50%	7,50%	5,50%	5,50%	4,50%
Up to 2 177,00	10,50%	8,50%	8,50%	7,50%	6,50%	6,50%
Up to 2 278,00	13,00%	11,00%	10,00%	9,00%	8,00%	8,00%
Up to 2 439,00	15,00%	13,00%	12,00%	11,00%	10,00%	9,00%
Up to 2 520,00	16,00%	15,00%	14,00%	13,00%	11,00%	11,00%
Up to 2 621,00	17,00%	16,00%	15,00%	14,00%	13,00%	13,00%
Up to 2 883,00	18,00%	17,00%	16,00%	15,00%	15,00%	15,00%
Up to 3 195,00	19,00%	18,00%	17,00%	16,00%	16,00%	16,00%
Up to 3 528,00	20,00%	19,00%	18,00%	17,00%	17,00%	17,00%
Up to 3 659,00	21,00%	20,00%	20,00%	18,00%	18,00%	18,00%
Up to 3 871,00	22,00%	21,00%	21,00%	19,00%	19,00%	19,00%
Up to 4 284,00	24,00%	23,00%	23,00%	21,00%	21,00%	21,00%
Up to 4 546,00	25,00%	24,00%	24,00%	22,00%	22,00%	22,00%
Up to 4 838,00	26,00%	25,00%	25,00%	23,00%	23,00%	23,00%
Up to 5 121,00	27,00%	26,00%	26,00%	24,00%	24,00%	24,00%
Up to 5 544,00	28,00%	27,00%	27,00%	26,00%	25,00%	25,00%
Up to 5 967,00	29,50%	28,50%	28,50%	27,50%	26,50%	26,50%
Up to 6 693,00	30,50%	29,50%	29,50%	28,50%	27,50%	27,50%
Up to 7 157,00	31,50%	30,50%	30,50%	29,50%	28,50%	28,50%
Up to 7 731,00	32,50%	31,50%	31,50%	30,50%	30,50%	29,50%
Up to 8 407,00	33,50%	32,50%	32,50%	31,50%	31,50%	30,50%
Up to 9 183,00	34,50%	33,50%	33,50%	32,50%	31,50%	31,50%
Up to 9 909,00	36,00%	35,00%	35,00%	34,00%	34,00%	33,00%
Up to 12 398,00	37,00%	36,00%	36,00%	35,00%	35,00%	34,00%
More than 12 398,00	38,00%	37,00%	37,00%	36,00%	36,00%	35,00%

Withholding Tax Tables for the Autonomous Region of Madeira - 2013

Table V – Employees
MARRIED – SINGLE HOLDER

Salary per month Euros	Number of dependents					
	0	1	2	3	4	5 or more
Up to 1 624,00	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 1 724,00	1,00%	0,50%	0,50%	0,00%	0,00%	0,00%
Up to 1 875,00	4,00%	2,00%	2,00%	1,50%	1,50%	1,50%
Up to 1 940,00	5,00%	4,00%	4,00%	3,00%	1,50%	1,50%
Up to 2 303,00	6,00%	6,00%	5,00%	4,00%	3,00%	3,00%
Up to 2 840,00	7,00%	7,00%	6,00%	5,00%	4,00%	4,00%
Up to 2 722,00	9,00%	9,00%	8,00%	7,00%	7,00%	6,00%
Up to 2 923,00	10,00%	10,00%	9,00%	8,00%	8,00%	7,00%
Up to 3 135,00	11,50%	11,50%	10,50%	9,50%	9,50%	8,50%
Up to 3 301,00	12,50%	12,50%	11,50%	10,50%	10,50%	10,50%
Up to 3 457,00	14,00%	14,00%	13,00%	12,00%	12,00%	12,00%
Up to 3 558,00	15,00%	15,00%	15,00%	13,00%	13,00%	13,00%
Up to 3 765,00	16,00%	16,00%	16,00%	14,00%	14,00%	14,00%
Up to 3 871,00	17,00%	17,00%	17,00%	15,00%	15,00%	15,00%
Up to 4 183,00	18,00%	18,00%	18,00%	16,00%	16,00%	16,00%
Up to 4 385,00	19,00%	19,00%	19,00%	17,00%	17,00%	17,00%
Up to 4 813,00	20,00%	20,00%	20,00%	18,00%	18,00%	18,00%
Up to 5 232,00	21,00%	21,00%	21,00%	19,00%	19,00%	19,00%
Up to 5 438,00	22,00%	22,00%	22,00%	21,00%	20,00%	20,00%
Up to 5 867,00	23,00%	23,00%	23,00%	22,00%	21,00%	21,00%
Up to 6 174,00	24,00%	24,00%	24,00%	23,00%	22,00%	22,00%
Up to 6 749,00	25,00%	25,00%	25,00%	24,00%	23,00%	23,00%
Up to 7 268,00	26,00%	26,00%	26,00%	25,00%	25,00%	24,00%
Up to 8 094,00	27,00%	27,00%	27,00%	26,00%	26,00%	25,00%
Up to 9 032,00	28,00%	28,00%	28,00%	27,00%	27,00%	26,00%
Up to 10 070,00	29,50%	29,50%	29,50%	28,50%	28,50%	27,50%
Up to 11 108,00	30,50%	30,50%	30,50%	29,50%	29,50%	28,50%
Up to 12 802,00	32,00%	32,00%	32,00%	31,00%	31,00%	30,00%
More than 12 802,00	33,00%	33,00%	33,00%	32,00%	32,00%	31,00%

Withholding Tax Tables for the Autonomous Region of Madeira - 2013

Table VI – Employees married

TWO HOLDERS – DISABLED PERSON

Salary per month Euros	Number of dependents					
	0	1	2	3	4	5 or more
Up to 1 290,00	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
Up to 1 391,00	1,50%	0,50%	0,50%	0,00%	0,00%	0,00%
Up to 1 431,00	4,00%	4,00%	2,00%	1,50%	1,50%	1,50%
Up to 1 613,00	5,00%	5,00%	4,00%	3,00%	3,00%	1,50%
Up to 1 925,00	7,00%	7,00%	6,00%	5,00%	5,00%	4,00%
Up to 2 046,00	8,50%	8,50%	7,50%	6,50%	6,50%	6,50%
Up to 2 177,00	10,50%	9,50%	9,50%	8,50%	7,50%	7,50%
Up to 2 278,00	13,00%	12,00%	11,00%	10,00%	10,00%	10,00%
Up to 2 439,00	15,00%	14,00%	13,00%	12,00%	11,00%	11,00%
Up to 2 520,00	16,00%	15,00%	15,00%	14,00%	13,00%	13,00%
Up to 2 621,00	17,00%	16,00%	16,00%	15,00%	14,00%	14,00%
Up to 2 883,00	18,00%	17,00%	17,00%	16,00%	15,00%	15,00%
Up to 3 195,00	19,00%	18,00%	18,00%	17,00%	16,00%	16,00%
Up to 3 528,00	20,00%	19,00%	19,00%	18,00%	17,00%	17,00%
Up to 3 659,00	21,00%	20,00%	20,00%	19,00%	19,00%	18,00%
Up to 3 871,00	22,00%	21,00%	21,00%	20,00%	20,00%	19,00%
Up to 4 284,00	23,50%	22,50%	22,50%	21,50%	21,50%	20,50%
Up to 4 546,00	24,50%	23,50%	23,50%	22,50%	22,50%	22,50%
Up to 4 838,00	25,50%	24,50%	24,50%	23,50%	23,50%	23,50%
Up to 5 121,00	26,50%	25,50%	25,50%	24,50%	24,50%	24,50%
Up to 5 544,00	27,50%	26,50%	26,50%	25,50%	25,50%	25,50%
Up to 5 967,00	29,00%	28,00%	28,00%	27,00%	27,00%	27,00%
Up to 6 693,00	30,50%	29,50%	29,50%	28,50%	28,50%	28,50%
Up to 7 157,00	31,50%	30,50%	30,50%	29,50%	29,50%	29,50%
Up to 7 731,00	32,50%	31,50%	31,50%	30,50%	30,50%	30,50%
Up to 8 407,00	33,50%	32,50%	32,50%	31,50%	31,50%	31,50%
Up to 9 183,00	34,50%	33,50%	33,50%	32,50%	32,50%	32,50%
Up to 9 909,00	36,00%	35,00%	35,00%	34,00%	34,00%	34,00%
Up to 12 398,00	37,00%	36,00%	36,00%	35,00%	35,00%	35,00%
More than 12 398,00	38,00%	37,00%	37,00%	36,00%	36,00%	36,00%

Document updated on: **February 8, 2013**



● Madeira: Global Solutions for Wise Investments

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