



HM Revenue  
& Customs

Tables B to D (April 2018)

# Taxable Pay Tables

## Manual Method

These tables are intended for the very small number of employers who are exempt from the requirement to file Real Time Information online.

If you're an employer operating PAYE in real time you're no longer able to run your payroll manually and you don't need to use these manual tables. Instead you should be using software that is capable of filing payroll information online. Find out more at [www.gov.uk/payroll-software](http://www.gov.uk/payroll-software)

Keep using Tables A 1993 issue - Pay Adjustment Tables.

Use pages:

- 4, 6, 7, 8, 10 and 11 for monthly paid employees
- 4, 6, 7, 9, 10 and 11 for weekly paid employees
- 12, 14, 15, 16, 19, 20, 21 and 22 for monthly paid employees - Scottish rates
- 12, 14, 17, 18, 19, 20, 21 and 22 for weekly paid employees - Scottish rates

Use from 6 April 2018

## How to use these tables

These tables are aimed at the small number of employers who have an agreed exemption from online filing and who will be operating a manual payroll. Employers exempt from filing payroll information online may find it easier to run their own payroll software or HMRC's Basic PAYE Tools and file their payroll information in real time. For more information, go to [www.gov.uk/payroll-software](http://www.gov.uk/payroll-software)

If you use these tables please make sure that you have disposed of your previous tax tables.

### How to use a tax code

For **code BR** always multiply the whole pay by 0.20 (20%) to find the tax deduction at the basic rate.

For **code D0** always multiply the whole pay by 0.40 (40%) to find the tax deduction at the higher rate.

For **code D1** always multiply the whole pay by 0.45 (45%) to find the tax deduction at the additional rate.

For **code SBR** always multiply the whole pay by 0.20 (20%) to find the tax deduction at the Scottish basic rate.

For **code SD0** always multiply the whole pay by 0.21 (21%) to find the tax deduction at the Scottish intermediate rate.

For **code SD1** always multiply the whole pay by 0.41 (41%) to find the tax deduction at the Scottish higher rate.

For **code SD2** always multiply the whole pay by 0.46 (46%) to find the tax deduction at the Scottish top rate.

For **all other codes** follow the guidance in the rest of this booklet.

For **week 1/month 1 codes** always use the first line, against '1', in the column headed Week/Month.

## Taxable pay

Throughout these tables, 'taxable pay' means any amount of pay after you have used the Pay Adjustment Tables, Tables A and entered the amount in column 5 of the RT11. To use Tables A you need to know the:

- employee's tax code
- tax week/month number covering the date of payment - see the charts on page 3

Using the employee's date of payment to identify the tax week or the month, use Table A for the appropriate week or month to establish taxable pay. Round down taxable pay to the nearest pound.

## Example of how to establish 'taxable pay' using the Pay Adjustment Tables, Tables A

### Example 1 - all codes including prefix S except BR, SBR, prefix D and prefix SD codes

Employee's code is **431L** or **S431L**

The pay month is in **Month 4**

**Pay in the month is** £925.00

**Plus previous pay to date** £2,475.00

**Total pay to date** £3,400.00

Minus Pay Adjustment Tables A

**figure at Month 4 code 431L or S431L** £1,439.68

**Total taxable pay to date** £1,960.32

Rounded down to the nearest pound **£1,960**

This is the taxable pay to be used in the calculations using these tax tables.

### Example 2 - only codes BR or SBR

Employee's code is **BR** or **SBR**

The pay month is in **Month 4**

**Pay in the month is** £800.00

**Plus previous pay to date** £2,400.00

**Total pay to date** £3,200.00

You don't need to use the Pay Adjustment Tables A for codes BR and SBR.

Therefore, tax is due on the whole of the pay for this month.

**Total taxable pay to date** £3,200.00

Rounded down to the nearest pound **£3,200**

For code BR, take the RT11 column 5 figure, for example, £3,200 and either:

- use Table B on pages 6 and 7
- multiply by 0.20 (20%)  
£3,200 x 0.20 = £640.00

For code SBR, take the RT11 column 5 figure, for example, £3,200 and either:

- use Scottish Table D1 on page 19
- multiply by 0.20 (20%)  
£3,200 x 0.20 = £640.00

## Details of annual tax rates

UK basic rate	20%	on taxable income	£1 to £34,500
UK higher rate	40%	on taxable income	£34,501 to £150,000
UK additional rate	45%	on taxable income	£150,001 and above
Scottish starter rate	19%	on taxable income	£1 to £2,000
Scottish basic rate	20%	on taxable income	£2,001 to £12,150
Scottish intermediate rate	21%	on taxable income	£12,151 to £31,580
Scottish higher rate	41%	on taxable income	£31,581 to £150,000
Scottish top rate	46%	on taxable income	£150,001 and above

## Maximum deduction

You should not deduct more than 50% of your employees pay in tax. If after calculating the tax the amount to be deducted is more than 50% of pay then you should contact the dedicated helpline for advice.

## Monthly chart to work out which month number to use

This is the same as the RT11 month number.

### Monthly chart

Period	Month number	Period	Month number
6 April to 5 May	1	6 October to 5 November	7
6 May to 5 June	2	6 November to 5 December	8
6 June to 5 July	3	6 December to 5 January	9
6 July to 5 August	4	6 January to 5 February	10
6 August to 5 September	5	6 February to 5 March	11
6 September to 5 October	6	6 March to 5 April	12

## Weekly chart to work out which week number to use

This is the same as the RT11 week number.

### Weekly chart

Period	Week number	Period	Week number	Period	Week number	Period	Week number
6 Apr to 12 Apr	1	6 Jul to 12 Jul	14	5 Oct to 11 Oct	27	4 Jan to 10 Jan	40
13 Apr to 19 Apr	2	13 Jul to 19 Jul	15	12 Oct to 18 Oct	28	11 Jan to 17 Jan	41
20 Apr to 26 Apr	3	20 Jul to 26 Jul	16	19 Oct to 25 Oct	29	18 Jan to 24 Jan	42
27 Apr to 3 May	4	27 Jul to 2 Aug	17	26 Oct to 1 Nov	30	25 Jan to 31 Jan	43
4 May to 10 May	5	3 Aug to 9 Aug	18	2 Nov to 8 Nov	31	1 Feb to 7 Feb	44
11 May to 17 May	6	10 Aug to 16 Aug	19	9 Nov to 15 Nov	32	8 Feb to 14 Feb	45
18 May to 24 May	7	17 Aug to 23 Aug	20	16 Nov to 22 Nov	33	15 Feb to 21 Feb	46
25 May to 31 May	8	24 Aug to 30 Aug	21	23 Nov to 29 Nov	34	22 Feb to 28 Feb	47
1 Jun to 7 Jun	9	31 Aug to 6 Sep	22	30 Nov to 6 Dec	35	1 Mar to 7 Mar	48
8 Jun to 14 Jun	10	7 Sep to 13 Sep	23	7 Dec to 13 Dec	36	8 Mar to 14 Mar	49
15 Jun to 21 Jun	11	14 Sep to 20 Sep	24	14 Dec to 20 Dec	37	15 Mar to 21 Mar	50
22 Jun to 28 Jun	12	21 Sep to 27 Sep	25	21 Dec to 27 Dec	38	22 Mar to 28 Mar	51
29 Jun to 5 Jul	13	28 Sep to 4 Oct	26	28 Dec to 3 Jan	39	29 Mar to 4 Apr	52
						5 April (use the week 1 table)	53

## UK rate (for England, Wales and Northern Ireland)

### Monthly paid

If you do your payroll on a monthly basis use this table.

Month	Column 1	Month	Column 1	Month	Column 1
1	2875	5	14375	9	25875
2	5750	6	17250	10	28750
3	8625	7	20125	11	31625
4	11500	8	23000	12	34500

Work out which month the pay is for - there's a chart on page 3.  
Pick the month you need from the Month column in the table. Look at the figure in Column 1.

Is your employee's total taxable pay to date less than or equal to the figure in Column 1? If so, use Table B on pages 6 and 7.

If your employee's total taxable pay to date is more than the amount in Column 1, use Tables C and D on pages 8, 10 and 11.

### Weekly paid

If you do your payroll on a weekly basis use this table.

Week	Column 1	Week	Column 1	Week	Column 1
1	664	21	13933	41	27202
2	1327	22	14597	42	27866
3	1991	23	15260	43	28529
4	2654	24	15924	44	29193
5	3318	25	16587	45	29856
6	3981	26	17250	46	30520
7	4645	27	17914	47	31183
8	5308	28	18577	48	31847
9	5972	29	19241	49	32510
10	6635	30	19904	50	33174
11	7299	31	20568	51	33837
12	7962	32	21231	52	34500
13	8625	33	21895		
14	9289	34	22558		
15	9952	35	23222		
16	10616	36	23885		
17	11279	37	24549		
18	11943	38	25212		
19	12606	39	25875		
20	13270	40	26539		

Work out which week the pay is for - there's a chart on page 3.  
Pick the week you need from the Week column in the table. Look at the figure in Column 1.

Is your employee's total taxable pay to date less than or equal to the figure in Column 1? If so, use Table B on pages 6 and 7.

If your employee's total taxable pay to date is more than the amount in Column 1, use Tables C and D on pages 9, 10 and 11.

## How to use Table B - weekly paid

### Example 3 - all codes except BR and D prefix codes

Employee's code is **431L**

The pay week is in **Week 11**

<b>Pay in the week is</b>	<b>£203.00</b>
<b>Plus previous pay to date</b>	<b>£1,827.00</b>
<b>Total pay to date</b>	<b>£2,030.00</b>
Minus Pay Adjustment Tables A figure at Week 11 code 431L	<b>£913.66</b>
<b>Total taxable pay to date</b>	<b>£1,116.34</b>
Rounded down to the nearest pound	<b>£1,116</b>

You'll already have used Pay Adjustment Tables A and completed your RT11 up to and including Column 5.

First use Table B on pages 6 and 7 for the nearest round figure below £1,116, it's £1,100.

Then use Table B on pages 6 and 7 for the remainder of £1,116, it's £16.

Total taxable pay to date	Total tax due to date
800	160.00
900	180.00
1000	200.00
1100	220.00
1200	240.00
1300	260.00
1400	280.00
1500	300.00
1600	320.00

Total taxable pay to date	Total tax due to date
14	2.80
15	3.00
16	3.20
17	3.40
18	3.60
19	3.80
20	4.00
21	4.20
22	4.40

Tax due on £1,100 from Table B	<b>£220.00</b>
Plus tax due on £16 from Table B	<b>£3.20</b>
<b>Total tax due</b>	<b>£223.20</b>

### Example 4 - code BR only

Employee's code is **BR**

The pay week is in **Week 11**

<b>Pay in the week is</b>	<b>£140.00</b>
<b>Plus previous pay to date</b>	<b>£1,360.00</b>
<b>Total pay to date</b>	<b>£1,500.00</b>

You don't need to use the Pay Adjustment Tables A for code BR.

Therefore, tax is due on the whole of the pay for this month.

<b>Total taxable pay to date</b>	<b>£1,500.00</b>
Rounded down to the nearest pound	<b>£1,500</b>

Take the RT11 Column 5 figure, for example, £1,500 and either:

- use Table B on pages 6 and 7
- multiply by 0.20 (20%)  
£1,500 x 0.20 = £300.00

Total taxable pay to date	Total tax due to date
1200	240.00
1300	260.00
1400	280.00
1500	300.00
1600	320.00
1700	340.00
1800	360.00
1900	380.00
2000	400.00

## Table B - basic rate (tax at 20%)

Pages 2, 4 and 5 tell you when to use this table.

Table B - Tax at 20%									
Tax due on taxable pay from £1 to £15,000									
Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date
1	0.20	51	10.20	100	20.00	5100	1020.00	10100	2020.00
2	0.40	52	10.40	200	40.00	5200	1040.00	10200	2040.00
3	0.60	53	10.60	300	60.00	5300	1060.00	10300	2060.00
4	0.80	54	10.80	400	80.00	5400	1080.00	10400	2080.00
5	1.00	55	11.00	500	100.00	5500	1100.00	10500	2100.00
6	1.20	56	11.20	600	120.00	5600	1120.00	10600	2120.00
7	1.40	57	11.40	700	140.00	5700	1140.00	10700	2140.00
8	1.60	58	11.60	800	160.00	5800	1160.00	10800	2160.00
9	1.80	59	11.80	900	180.00	5900	1180.00	10900	2180.00
10	2.00	60	12.00	1000	200.00	6000	1200.00	11000	2200.00
11	2.20	61	12.20	1100	220.00	6100	1220.00	11100	2220.00
12	2.40	62	12.40	1200	240.00	6200	1240.00	11200	2240.00
13	2.60	63	12.60	1300	260.00	6300	1260.00	11300	2260.00
14	2.80	64	12.80	1400	280.00	6400	1280.00	11400	2280.00
15	3.00	65	13.00	1500	300.00	6500	1300.00	11500	2300.00
16	3.20	66	13.20	1600	320.00	6600	1320.00	11600	2320.00
17	3.40	67	13.40	1700	340.00	6700	1340.00	11700	2340.00
18	3.60	68	13.60	1800	360.00	6800	1360.00	11800	2360.00
19	3.80	69	13.80	1900	380.00	6900	1380.00	11900	2380.00
20	4.00	70	14.00	2000	400.00	7000	1400.00	12000	2400.00
21	4.20	71	14.20	2100	420.00	7100	1420.00	12100	2420.00
22	4.40	72	14.40	2200	440.00	7200	1440.00	12200	2440.00
23	4.60	73	14.60	2300	460.00	7300	1460.00	12300	2460.00
24	4.80	74	14.80	2400	480.00	7400	1480.00	12400	2480.00
25	5.00	75	15.00	2500	500.00	7500	1500.00	12500	2500.00
26	5.20	76	15.20	2600	520.00	7600	1520.00	12600	2520.00
27	5.40	77	15.40	2700	540.00	7700	1540.00	12700	2540.00
28	5.60	78	15.60	2800	560.00	7800	1560.00	12800	2560.00
29	5.80	79	15.80	2900	580.00	7900	1580.00	12900	2580.00
30	6.00	80	16.00	3000	600.00	8000	1600.00	13000	2600.00
31	6.20	81	16.20	3100	620.00	8100	1620.00	13100	2620.00
32	6.40	82	16.40	3200	640.00	8200	1640.00	13200	2640.00
33	6.60	83	16.60	3300	660.00	8300	1660.00	13300	2660.00
34	6.80	84	16.80	3400	680.00	8400	1680.00	13400	2680.00
35	7.00	85	17.00	3500	700.00	8500	1700.00	13500	2700.00
36	7.20	86	17.20	3600	720.00	8600	1720.00	13600	2720.00
37	7.40	87	17.40	3700	740.00	8700	1740.00	13700	2740.00
38	7.60	88	17.60	3800	760.00	8800	1760.00	13800	2760.00
39	7.80	89	17.80	3900	780.00	8900	1780.00	13900	2780.00
40	8.00	90	18.00	4000	800.00	9000	1800.00	14000	2800.00
41	8.20	91	18.20	4100	820.00	9100	1820.00	14100	2820.00
42	8.40	92	18.40	4200	840.00	9200	1840.00	14200	2840.00
43	8.60	93	18.60	4300	860.00	9300	1860.00	14300	2860.00
44	8.80	94	18.80	4400	880.00	9400	1880.00	14400	2880.00
45	9.00	95	19.00	4500	900.00	9500	1900.00	14500	2900.00
46	9.20	96	19.20	4600	920.00	9600	1920.00	14600	2920.00
47	9.40	97	19.40	4700	940.00	9700	1940.00	14700	2940.00
48	9.60	98	19.60	4800	960.00	9800	1960.00	14800	2960.00
49	9.80	99	19.80	4900	980.00	9900	1980.00	14900	2980.00
50	10.00			5000	1000.00	10000	2000.00	15000	3000.00

## Table B - basic rate (tax at 20%) continued

Pages 2, 4 and 5 tell you when to use this table.

### Table B - Tax at 20%

Tax due on taxable pay from £15,100 to £34,500

Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date
15100	3020.00	20100	4020.00	25100	5020.00	30100	6020.00
15200	3040.00	20200	4040.00	25200	5040.00	30200	6040.00
15300	3060.00	20300	4060.00	25300	5060.00	30300	6060.00
15400	3080.00	20400	4080.00	25400	5080.00	30400	6080.00
15500	3100.00	20500	4100.00	25500	5100.00	30500	6100.00
15600	3120.00	20600	4120.00	25600	5120.00	30600	6120.00
15700	3140.00	20700	4140.00	25700	5140.00	30700	6140.00
15800	3160.00	20800	4160.00	25800	5160.00	30800	6160.00
15900	3180.00	20900	4180.00	25900	5180.00	30900	6180.00
16000	3200.00	21000	4200.00	26000	5200.00	31000	6200.00
16100	3220.00	21100	4220.00	26100	5220.00	31100	6220.00
16200	3240.00	21200	4240.00	26200	5240.00	31200	6240.00
16300	3260.00	21300	4260.00	26300	5260.00	31300	6260.00
16400	3280.00	21400	4280.00	26400	5280.00	31400	6280.00
16500	3300.00	21500	4300.00	26500	5300.00	31500	6300.00
16600	3320.00	21600	4320.00	26600	5320.00	31600	6320.00
16700	3340.00	21700	4340.00	26700	5340.00	31700	6340.00
16800	3360.00	21800	4360.00	26800	5360.00	31800	6360.00
16900	3380.00	21900	4380.00	26900	5380.00	31900	6380.00
17000	3400.00	22000	4400.00	27000	5400.00	32000	6400.00
17100	3420.00	22100	4420.00	27100	5420.00	32100	6420.00
17200	3440.00	22200	4440.00	27200	5440.00	32200	6440.00
17300	3460.00	22300	4460.00	27300	5460.00	32300	6460.00
17400	3480.00	22400	4480.00	27400	5480.00	32400	6480.00
17500	3500.00	22500	4500.00	27500	5500.00	32500	6500.00
17600	3520.00	22600	4520.00	27600	5520.00	32600	6520.00
17700	3540.00	22700	4540.00	27700	5540.00	32700	6540.00
17800	3560.00	22800	4560.00	27800	5560.00	32800	6560.00
17900	3580.00	22900	4580.00	27900	5580.00	32900	6580.00
18000	3600.00	23000	4600.00	28000	5600.00	33000	6600.00
18100	3620.00	23100	4620.00	28100	5620.00	33100	6620.00
18200	3640.00	23200	4640.00	28200	5640.00	33200	6640.00
18300	3660.00	23300	4660.00	28300	5660.00	33300	6660.00
18400	3680.00	23400	4680.00	28400	5680.00	33400	6680.00
18500	3700.00	23500	4700.00	28500	5700.00	33500	6700.00
18600	3720.00	23600	4720.00	28600	5720.00	33600	6720.00
18700	3740.00	23700	4740.00	28700	5740.00	33700	6740.00
18800	3760.00	23800	4760.00	28800	5760.00	33800	6760.00
18900	3780.00	23900	4780.00	28900	5780.00	33900	6780.00
19000	3800.00	24000	4800.00	29000	5800.00	34000	6800.00
19100	3820.00	24100	4820.00	29100	5820.00	34100	6820.00
19200	3840.00	24200	4840.00	29200	5840.00	34200	6840.00
19300	3860.00	24300	4860.00	29300	5860.00	34300	6860.00
19400	3880.00	24400	4880.00	29400	5880.00	34400	6880.00
19500	3900.00	24500	4900.00	29500	5900.00	34500	6900.00
19600	3920.00	24600	4920.00	29600	5920.00		
19700	3940.00	24700	4940.00	29700	5940.00		
19800	3960.00	24800	4960.00	29800	5960.00		
19900	3980.00	24900	4980.00	29900	5980.00		
20000	4000.00	25000	5000.00	30000	6000.00		

Where the exact amount of taxable pay isn't shown add together the figures for 2 (or more) entries that make up the amount of taxable pay to the nearest £1 below.

# Tables C

## How to use Tables C1 and C2 - monthly paid

You'll already have used Pay Adjustment Tables A and completed your RT11 up to and including Column 5.

### Example 5 - Table C1

Example payment is for **Month 4**

Taxable pay to date from RT11 column 5	<b>£19,233.00</b>
Find tax due at <b>higher rate</b> - 40%	
<b>Taxable pay</b>	<b>£19,233.00</b>
Minus taxable pay Column 1	<b>£11,500.00</b>
<b>Taxable pay at 40%</b>	<b>£7,733.00</b>

### Example 6 - Table C2

Example payment is for **Month 4**

Taxable pay to date from RT11 Column 5	<b>£57,500.00</b>
Find tax due at <b>additional rate</b> - 45%	
<b>Taxable pay</b>	<b>£57,500.00</b>
Minus taxable pay Column 4	<b>£50,000.00</b>
<b>Taxable pay at 45%</b>	<b>£7,500.00</b>

First use Table D1 on page 10 for the nearest round figure below £7,733.00, it's £7,700.

Then use Table D1 on page 10 for the remainder of £7,700, it's £33.

Taxable pay £	Tax £
7400	2960.00
7500	3000.00
7600	3040.00
7700	3080.00
7800	3120.00
7900	3160.00
8000	3200.00

Taxable Pay £	Tax £
29	11.60
30	12.00
31	12.40
32	12.80
33	13.20
34	13.60
35	14.00

Use Table D2 on page 11 to find tax due on £7,500.

Taxable pay £	Tax £
7300	3285.00
7400	3330.00
7500	3375.00
7600	3420.00
7700	3465.00
7800	3510.00
7900	3555.00

Additional rate tax due on £7,500 from Table D2 **£3,375.00**

Add figure from Table C2 Column 5 for <b>Month 4</b>	<b>£17,700.00</b>
<b>Total tax due</b>	<b>£21,075.00</b>

Higher rate tax due on £7,700 from Table D1	<b>£3,080.00</b>
Plus tax due on £33 from Table D1	<b>£13.20</b>
	<b>£3,093.20</b>
Add figure from Table C1 Column 3 for <b>Month 4</b>	<b>£2,300.00</b>
<b>Total tax due</b>	<b>£5,393.20</b>

## Tables C - monthly paid

Page 4 tells you when to use these tables.

### Table C1

Employee paid at monthly rates

Month	Column 1 If total taxable pay to date exceeds £	Column 2 And total taxable pay to date doesn't exceed £	Column 3 Total tax due to date on pay in Column 1 £
1	2875	12500	575.00
2	5750	25000	1150.00
3	8625	37500	1725.00
4	11500	50000	2300.00
5	14375	62500	2875.00
6	17250	75000	3450.00
7	20125	87500	4025.00
8	23000	100000	4600.00
9	25875	112500	5175.00
10	28750	125000	5750.00
11	31625	137500	6325.00
12	34500	150000	6900.00

Is the total taxable pay to date more than the amount in Column 1 and doesn't exceed the amount in Column 2?

If Yes, add to the figure in Column 3 the tax at 40% (as shown in Table D1 - higher rate (tax at 40%) on page 10) on the amount by which the total taxable pay to date exceeds the figure in Column 1.

If No, and the total taxable pay to date exceeds the figure in Column 2, use Table C2.

### Table C2

Employee paid at monthly rates

Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £
12500	4425.00
25000	8850.00
37500	13275.00
50000	17700.00
62500	22125.00
75000	26550.00
87500	30975.00
100000	35400.00
112500	39825.00
125000	44250.00
137500	48675.00
150000	53100.00

If total taxable pay to date exceeds the figure in Column 4. Add to the figure in Column 5 the tax at 45% (as shown in Table D2 - additional rate (tax at 45%) on page 11) on the amount by which the total taxable pay to date exceeds the figure in Column 4.



## Tables C - weekly paid

Page 4 tells you when to use these tables.

### Table C1

Employee paid at weekly rates

Week	Column 1 If total taxable pay to date exceeds £	Column 2 And total taxable pay to date doesn't exceed £	Column 3 Total tax due to date on pay in Column 1 £
1	664	2885	132.90
2	1327	5770	265.41
3	1991	8654	398.32
4	2654	11539	530.83
5	3318	14424	663.73
6	3981	17308	796.24
7	4645	20193	929.15
8	5308	23077	1061.66
9	5972	25962	1194.56
10	6635	28847	1327.07
11	7299	31731	1459.98
12	7962	34616	1592.49
13	8625	37500	1725.00
14	9289	40385	1857.90
15	9952	43270	1990.41
16	10616	46154	2123.32
17	11279	49039	2255.83
18	11943	51924	2388.73
19	12606	54808	2521.24
20	13270	57693	2654.15
21	13933	60577	2786.66
22	14597	63462	2919.56
23	15260	66347	3052.07
24	15924	69231	3184.98
25	16587	72116	3317.49
26	17250	75000	3450.00
27	17914	77885	3582.90
28	18577	80770	3715.41
29	19241	83654	3848.32
30	19904	86539	3980.83
31	20568	89424	4113.73
32	21231	92308	4246.24
33	21895	95193	4379.15
34	22558	98077	4511.66
35	23222	100962	4644.56
36	23885	103847	4777.07
37	24549	106731	4909.98
38	25212	109616	5042.49
39	25875	112500	5175.00
40	26539	115385	5307.90
41	27202	118270	5440.41
42	27866	121154	5573.32
43	28529	124039	5705.83
44	29193	126924	5838.73
45	29856	129808	5971.24
46	30520	132693	6104.15
47	31183	135577	6236.66
48	31847	138462	6369.56
49	32510	141347	6502.07
50	33174	144231	6634.98
51	33837	147116	6767.49
52	34500	150000	6900.00

Is the total taxable pay to date more than the amount in Column 1 and doesn't exceed the amount in Column 2?  
If Yes, add to the figure in Column 3 the tax at 40% (as shown in Table D1 - higher rate (tax at 40%) on page 10) on the amount by which the total taxable pay to date exceeds the figure in Column 1.  
If No, and the total taxable pay to date exceeds the figure in Column 2 use Table C2.

### Table C2

Employee paid at weekly rates

Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £
2885	1021.32
5770	2042.65
8654	3063.53
11539	4084.85
14424	5106.18
17308	6127.06
20193	7148.38
23077	8169.26
25962	9190.59
28847	10211.91
31731	11232.79
34616	12254.12
37500	13275.00
40385	14296.32
43270	15317.65
46154	16338.53
49039	17359.85
51924	18381.18
54808	19402.06
57693	20423.38
60577	21444.26
63462	22465.59
66347	23486.91
69231	24507.79
72116	25529.12
75000	26550.00
77885	27571.32
80770	28592.65
83654	29613.53
86539	30634.85
89424	31656.18
92308	32677.06
95193	33698.38
98077	34719.26
100962	35740.59
103847	36761.91
106731	37782.79
109616	38804.12
112500	39825.00
115385	40846.32
118270	41867.65
121154	42888.53
124039	43909.85
126924	44931.18
129808	45952.06
132693	46973.38
135577	47994.26
138462	49015.59
141347	50036.91
144231	51057.79
147116	52079.12
150000	53100.00

If total taxable pay to date exceeds the figure in Column 4. Add to the figure in Column 5 the tax at 45% (as shown in Table D2 - additional rate (tax at 45%) on page 11) on the amount by which the total taxable pay to date exceeds the figure in Column 4.

## Table D1 - higher rate (tax at 40%)

Also to be used for tax code D0. Pages 4, 8 and 9 tell you when to use this table.

### Table D1 - Tax at 40%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.40	50	20.00	100	40.00	5100	2040.00
2	0.80	51	20.40	200	80.00	5200	2080.00
3	1.20	52	20.80	300	120.00	5300	2120.00
4	1.60	53	21.20	400	160.00	5400	2160.00
5	2.00	54	21.60	500	200.00	5500	2200.00
6	2.40	55	22.00	600	240.00	5600	2240.00
7	2.80	56	22.40	700	280.00	5700	2280.00
8	3.20	57	22.80	800	320.00	5800	2320.00
9	3.60	58	23.20	900	360.00	5900	2360.00
10	4.00	59	23.60	1000	400.00	6000	2400.00
11	4.40	60	24.00	1100	440.00	6100	2440.00
12	4.80	61	24.40	1200	480.00	6200	2480.00
13	5.20	62	24.80	1300	520.00	6300	2520.00
14	5.60	63	25.20	1400	560.00	6400	2560.00
15	6.00	64	25.60	1500	600.00	6500	2600.00
16	6.40	65	26.00	1600	640.00	6600	2640.00
17	6.80	66	26.40	1700	680.00	6700	2680.00
18	7.20	67	26.80	1800	720.00	6800	2720.00
19	7.60	68	27.20	1900	760.00	6900	2760.00
20	8.00	69	27.60	2000	800.00	7000	2800.00
21	8.40	70	28.00	2100	840.00	7100	2840.00
22	8.80	71	28.40	2200	880.00	7200	2880.00
23	9.20	72	28.80	2300	920.00	7300	2920.00
24	9.60	73	29.20	2400	960.00	7400	2960.00
25	10.00	74	29.60	2500	1000.00	7500	3000.00
26	10.40	75	30.00	2600	1040.00	7600	3040.00
27	10.80	76	30.40	2700	1080.00	7700	3080.00
28	11.20	77	30.80	2800	1120.00	7800	3120.00
29	11.60	78	31.20	2900	1160.00	7900	3160.00
30	12.00	79	31.60	3000	1200.00	8000	3200.00
31	12.40	80	32.00	3100	1240.00	8100	3240.00
32	12.80	81	32.40	3200	1280.00	8200	3280.00
33	13.20	82	32.80	3300	1320.00	8300	3320.00
34	13.60	83	33.20	3400	1360.00	8400	3360.00
35	14.00	84	33.60	3500	1400.00	8500	3400.00
36	14.40	85	34.00	3600	1440.00	8600	3440.00
37	14.80	86	34.40	3700	1480.00	8700	3480.00
38	15.20	87	34.80	3800	1520.00	8800	3520.00
39	15.60	88	35.20	3900	1560.00	8900	3560.00
40	16.00	89	35.60	4000	1600.00	9000	3600.00
41	16.40	90	36.00	4100	1640.00	9100	3640.00
42	16.80	91	36.40	4200	1680.00	9200	3680.00
43	17.20	92	36.80	4300	1720.00	9300	3720.00
44	17.60	93	37.20	4400	1760.00	9400	3760.00
45	18.00	94	37.60	4500	1800.00	9500	3800.00
46	18.40	95	38.00	4600	1840.00	9600	3840.00
47	18.80	96	38.40	4700	1880.00	9700	3880.00
48	19.20	97	38.80	4800	1920.00	9800	3920.00
49	19.60	98	39.20	4900	1960.00	9900	3960.00
		99	39.60	5000	2000.00	10000	4000.00
						20000	8000.00
						30000	12000.00
						40000	16000.00
						50000	20000.00
						60000	24000.00
						70000	28000.00
						80000	32000.00
						90000	36000.00
						100000	40000.00

Where the exact amount of taxable pay isn't shown, add together the figures for 2 (or more) entries to make up the amount of taxable pay to the nearest £1 below.

## Table D2 – additional rate (tax at 45%)

Also to be used for tax code D1. Pages 8 and 9 tell you when to use this table.

### Table D2 – Tax at 45%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.45	51	22.95	200	90.00	6100	2745.00
2	0.90	52	23.40	300	135.00	6200	2790.00
3	1.35	53	23.85	400	180.00	6300	2835.00
4	1.80	54	24.30	500	225.00	6400	2880.00
5	2.25	55	24.75	600	270.00	6500	2925.00
6	2.70	56	25.20	700	315.00	6600	2970.00
7	3.15	57	25.65	800	360.00	6700	3015.00
8	3.60	58	26.10	900	405.00	6800	3060.00
9	4.05	59	26.55	1000	450.00	6900	3105.00
10	4.50	60	27.00	1100	495.00	7000	3150.00
11	4.95	61	27.45	1200	540.00	7100	3195.00
12	5.40	62	27.90	1300	585.00	7200	3240.00
13	5.85	63	28.35	1400	630.00	7300	3285.00
14	6.30	64	28.80	1500	675.00	7400	3330.00
15	6.75	65	29.25	1600	720.00	7500	3375.00
16	7.20	66	29.70	1700	765.00	7600	3420.00
17	7.65	67	30.15	1800	810.00	7700	3465.00
18	8.10	68	30.60	1900	855.00	7800	3510.00
19	8.55	69	31.05	2000	900.00	7900	3555.00
20	9.00	70	31.50	2100	945.00	8000	3600.00
21	9.45	71	31.95	2200	990.00	8100	3645.00
22	9.90	72	32.40	2300	1035.00	8200	3690.00
23	10.35	73	32.85	2400	1080.00	8300	3735.00
24	10.80	74	33.30	2500	1125.00	8400	3780.00
25	11.25	75	33.75	2600	1170.00	8500	3825.00
26	11.70	76	34.20	2700	1215.00	8600	3870.00
27	12.15	77	34.65	2800	1260.00	8700	3915.00
28	12.60	78	35.10	2900	1305.00	8800	3960.00
29	13.05	79	35.55	3000	1350.00	8900	4005.00
30	13.50	80	36.00	3100	1395.00	9000	4050.00
31	13.95	81	36.45	3200	1440.00	9100	4095.00
32	14.40	82	36.90	3300	1485.00	9200	4140.00
33	14.85	83	37.35	3400	1530.00	9300	4185.00
34	15.30	84	37.80	3500	1575.00	9400	4230.00
35	15.75	85	38.25	3600	1620.00	9500	4275.00
36	16.20	86	38.70	3700	1665.00	9600	4320.00
37	16.65	87	39.15	3800	1710.00	9700	4365.00
38	17.10	88	39.60	3900	1755.00	9800	4410.00
39	17.55	89	40.05	4000	1800.00	9900	4455.00
40	18.00	90	40.50	4100	1845.00	10000	4500.00
41	18.45	91	40.95	4200	1890.00	20000	9000.00
42	18.90	92	41.40	4300	1935.00	30000	13500.00
43	19.35	93	41.85	4400	1980.00	40000	18000.00
44	19.80	94	42.30	4500	2025.00	50000	22500.00
45	20.25	95	42.75	4600	2070.00	60000	27000.00
46	20.70	96	43.20	4700	2115.00	70000	31500.00
47	21.15	97	43.65	4800	2160.00	80000	36000.00
48	21.60	98	44.10	4900	2205.00	90000	40500.00
49	22.05	99	44.55	5000	2250.00	100000	45000.00
50	22.50	100	45.00	5100	2295.00	200000	90000.00
				5200	2340.00	300000	135000.00
				5300	2385.00	400000	180000.00
				5400	2430.00	500000	225000.00
				5500	2475.00	600000	270000.00
				5600	2520.00	700000	315000.00
				5700	2565.00	800000	360000.00
				5800	2610.00	900000	405000.00
				5900	2655.00	1000000	450000.00
				6000	2700.00		

Where the exact amount of taxable pay isn't shown, add together the figures for 2 (or more) entries to make up the amount of taxable pay to the nearest £1 below.

## Scottish rate

### Scottish monthly paid

If you do your payroll on a monthly basis use this table.

Month	Column 1	Month	Column 1	Month	Column 1
1	167	5	834	9	1500
2	334	6	1000	10	1667
3	500	7	1167	11	1834
4	667	8	1334	12	2000

Work out which month the pay is for - there's a chart on page 3.  
Pick the month you need from the Month column in the table. Look at the figure in Column 1.

Is your employee's total taxable pay to date less than or equal to the figure in Column 1? If so, use Scottish Table B on page 14.

If your employee's total taxable pay to date is more than the amount in Column 1, use Scottish Tables C and D on pages 15, 16, 19, 20, 21 and 22.

### Scottish weekly paid

If you do your payroll on a weekly basis use this table.

Week	Column 1	Week	Column 1	Week	Column 1
1	39	21	808	41	1577
2	77	22	847	42	1616
3	116	23	885	43	1654
4	154	24	924	44	1693
5	193	25	962	45	1731
6	231	26	1000	46	1770
7	270	27	1039	47	1808
8	308	28	1077	48	1847
9	347	29	1116	49	1885
10	385	30	1154	50	1924
11	424	31	1193	51	1962
12	462	32	1231	52	2000
13	500	33	1270		
14	539	34	1308		
15	577	35	1347		
16	616	36	1385		
17	654	37	1424		
18	693	38	1462		
19	731	39	1500		
20	770	40	1539		

Work out which week the pay is for - there's a chart on page 3.  
Pick the week you need from the Week column in the table. Look at the figure in Column 1.

Is your employee's total taxable pay to date less than or equal to the figure in Column 1? If so, use Scottish Table B on page 14.

If your employee's total taxable pay to date is more than the amount in Column 1, use Scottish Tables C and D on pages 17, 18, 19, 20, 21 and 22.

## How to use Scottish Table B - weekly paid

### Example 7 - all prefix S codes except SBR and SD prefix codes

Employee's code is **S431L**

The pay week is in **Week 18**

<b>Pay in the week is</b>	<b>£85.00</b>
<b>Plus previous pay to date</b>	<b>£1,527.00</b>
<b>Total pay to date</b>	<b>£1,612.00</b>
Minus Pay Adjustment Tables A <b>figure at Week 18 code S431L</b>	<b>£1495.08</b>
<b>Total taxable pay to date</b>	<b>£116.92</b>
Rounded down to the nearest pound	<b>£116</b>

You'll already have used Pay Adjustment Tables A and completed your RT11 up to and including Column 5.

First use Table B on page 14 for the nearest round figure below £116, it's £100.

Then use Table B on page 14 for the remainder of £16, it's £16.

Total taxable pay to date	Total tax due to date
100	19.00
200	38.00
300	57.00
400	76.00
500	95.00
600	114.00
700	133.00
800	152.00
900	171.00

Total taxable pay to date	Total tax due to date
11	2.09
12	2.28
13	2.47
14	2.66
15	2.85
16	3.04
17	3.23
18	3.42
19	3.61

Tax due on £100 from Table B	<b>£19.00</b>
Plus tax due on £16 from Table B	<b>£3.04</b>
<b>Total tax due</b>	<b>£22.04</b>

## Table B – Scottish starter rate (tax at 19%)

Pages 12 and 13 tell you when to use this table.

### Table B – Tax at 19%

Tax due on taxable pay from £1 to £2,000

Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date	Total taxable pay to date	Total tax due to date
1	0.19	51	9.69	100	19.00
2	0.38	52	9.88	200	38.00
3	0.57	53	10.07	300	57.00
4	0.76	54	10.26	400	76.00
5	0.95	55	10.45	500	95.00
6	1.14	56	10.64	600	114.00
7	1.33	57	10.83	700	133.00
8	1.52	58	11.02	800	152.00
9	1.71	59	11.21	900	171.00
10	1.90	60	11.40	1000	190.00
11	2.09	61	11.59	1100	209.00
12	2.28	62	11.78	1200	228.00
13	2.47	63	11.97	1300	247.00
14	2.66	64	12.16	1400	266.00
15	2.85	65	12.35	1500	285.00
16	3.04	66	12.54	1600	304.00
17	3.23	67	12.73	1700	323.00
18	3.42	68	12.92	1800	342.00
19	3.61	69	13.11	1900	361.00
20	3.80	70	13.30	2000	380.00
21	3.99	71	13.49		
22	4.18	72	13.68		
23	4.37	73	13.87		
24	4.56	74	14.06		
25	4.75	75	14.25		
26	4.94	76	14.44		
27	5.13	77	14.63		
28	5.32	78	14.82		
29	5.51	79	15.01		
30	5.70	80	15.20		
31	5.89	81	15.39		
32	6.08	82	15.58		
33	6.27	83	15.77		
34	6.46	84	15.96		
35	6.65	85	16.15		
36	6.84	86	16.34		
37	7.03	87	16.53		
38	7.22	88	16.72		
39	7.41	89	16.91		
40	7.60	90	17.10		
41	7.79	91	17.29		
42	7.98	92	17.48		
43	8.17	93	17.67		
44	8.36	94	17.86		
45	8.55	95	18.05		
46	8.74	96	18.24		
47	8.93	97	18.43		
48	9.12	98	18.62		
49	9.31	99	18.81		
50	9.50				

Where the exact amount of taxable pay isn't shown add together the figures for 2 (or more) entries that make up the amount of taxable pay to the nearest £1 below.

# Tables C

## How to use Tables C – Scottish monthly paid

You'll already have used Pay Adjustment Tables A and completed your RT11 up to and including Column 5.

### Example 8 – Table C1

Example payment is for **Month 4**

Taxable pay to date from RT11 Column 5	<b>£3,477.00</b>
Find tax due at <b>basic rate</b> - 20%	
<b>Taxable pay</b>	<b>£3,477.00</b>
Minus taxable pay Column 1	<b>£667.00</b>
<b>Taxable pay at 20%</b>	<b>£2,810.00</b>

First use Table D1 on page 19 for the nearest round figure below £2,810.00, it's £2,800.

Taxable pay £	Tax £
2600	520.00
2700	540.00
<b>2800</b>	<b>560.00</b>
2900	580.00
3000	600.00
3100	620.00

Then use Table D1 on page 19 for the remainder of £2,810, it's £10.

Taxable pay £	Tax £
6	1.20
7	1.40
8	1.60
9	1.80
<b>10</b>	<b>2.00</b>
11	2.20
12	2.40

Basic rate tax due on £2,800 from Table D1	<b>£560.00</b>
Plus tax due on £10 from Table D1	<b>£2.00</b>
	<b>£562.00</b>
Add figure from Table C1 Column 3 for <b>Month 4</b>	<b>£126.73</b>
<b>Total tax due</b>	<b>£688.73</b>

### Example 9 – Table C4

Example payment is for **Month 4**

Taxable pay to date from RT11 Column 5	<b>£57,500.00</b>
Find tax due at <b>top rate</b> - 46%	
<b>Taxable pay</b>	<b>£57,500.00</b>
Minus taxable pay Column 10	<b>£50,000.00</b>
<b>Taxable pay at 46%</b>	<b>£7,500.00</b>

Use Table D4 on page 22 to find tax due on £7,500.

Taxable pay £	Tax £
7100	3266.00
7200	3312.00
7300	3358.00
7400	3404.00
<b>7500</b>	<b>3450.00</b>
7600	3496.00
7700	3542.00

Top rate tax due on £7,500 from Table D4	<b>£3,450.00</b>
Add figure from Table C4 Column 11 for <b>Month 4</b>	<b>£18,347.50</b>
<b>Total tax due</b>	<b>£21,797.50</b>

## Tables C – Scottish monthly paid

Page 12 tells you when to use these tables.

### Table C1

#### Employee paid at monthly rates

Month	Column 1 If total taxable pay to date exceeds £	Column 2 And total taxable pay to date doesn't exceed £	Column 3 Total tax due to date on pay in Column 1 £	Month	Column 1 If total taxable pay to date exceeds £	Column 2 And total taxable pay to date doesn't exceed £	Column 3 Total tax due to date on pay in Column 1 £
1	167	1013	31.73	7	1167	7088	221.73
2	334	2025	63.46	8	1334	8100	253.46
3	500	3038	95.00	9	1500	9113	285.00
4	667	4050	126.73	10	1667	10125	316.73
5	834	5063	158.46	11	1834	11138	348.46
6	1000	6075	190.00	12	2000	12150	380.00

Is the total taxable pay to date more than the amount in Column 1 and doesn't exceed the amount in Column 2?  
 If Yes, add to the figure in Column 3 the tax at 20% (as shown in Table D1 - basic rate (tax at 20%) on page 19) on the amount by which the total taxable pay to date exceeds the figure in Column 1.  
 If No, and the total taxable pay to date exceeds the figure in Column 2, use Table C2.

## Tables C – Scottish monthly paid continued

Pages 12 and 15 tell you when to use these tables.

### Table C2

Employee paid at monthly rates

Month	Column 4 If total taxable pay to date exceeds £	Column 5 And total taxable pay to date doesn't exceed £	Column 6 Total tax due to date on pay in Column 4 £	Month	Column 4 If total taxable pay to date exceeds £	Column 5 And total taxable pay to date doesn't exceed £	Column 6 Total tax due to date on pay in Column 4 £
1	1013	2632	200.93	7	7088	18422	1405.93
2	2025	5264	401.66	8	8100	21054	1606.66
3	3038	7895	602.60	9	9113	23685	1807.60
4	4050	10527	803.33	10	10125	26317	2008.33
5	5063	13159	1004.27	11	11138	28949	2209.27
6	6075	15790	1205.00	12	12150	31580	2410.00

Is the total taxable pay to date more than the amount in Column 4 and doesn't exceed the amount in Column 5?  
If Yes, add to the figure in Column 6 the tax at 21% (as shown in Table D2 – intermediate rate (tax at 21%) on page 20) on the amount by which the total taxable pay to date exceeds the figure in Column 4.  
If No, and the total taxable pay to date exceeds the figure in Column 5, use Table C3.

### Table C3

Employee paid at monthly rates

Month	Column 7 If total taxable pay to date exceeds £	Column 8 And total taxable pay to date doesn't exceed £	Column 9 Total tax due to date on pay in Column 7 £	Month	Column 7 If total taxable pay to date exceeds £	Column 8 And total taxable pay to date doesn't exceed £	Column 9 Total tax due to date on pay in Column 7 £
1	2632	12500	540.99	7	18422	87500	3786.14
2	5264	25000	1081.99	8	21054	100000	4327.14
3	7895	37500	1622.57	9	23685	112500	4867.72
4	10527	50000	2163.57	10	26317	125000	5408.72
5	13159	62500	2704.56	11	28949	137500	5949.71
6	15790	75000	3245.15	12	31580	150000	6490.30

Is the total taxable pay to date more than the amount in Column 7 and doesn't exceed the amount in Column 8?  
If Yes, add to the figure in Column 9 the tax at 41% (as shown in Table D3 – higher rate (tax at 41%) on page 21) on the amount by which the total taxable pay to date exceeds the figure in Column 7.  
If No, and the total taxable pay to date exceeds the figure in Column 8, use Table C4.

### Table C4

Employee paid at monthly rates

Month	Column 10 If total taxable pay to date exceeds £	Column 11 Total tax due to date on pay in Column 10 £	Month	Column 10 If total taxable pay to date exceeds £	Column 11 Total tax due to date on pay in Column 10 £	Month	Column 10 If total taxable pay to date exceeds £	Column 11 Total tax due to date on pay in Column 10 £
1	12500	4586.87	5	62500	22934.37	9	112500	41281.87
2	25000	9173.75	6	75000	27521.25	10	125000	45868.75
3	37500	13760.62	7	87500	32108.12	11	137500	50455.62
4	50000	18347.50	8	100000	36695.00	12	150000	55042.50

If total taxable pay to date exceeds the figure in Column 10.  
Add to the figure in Column 11 the tax at 46% (as shown in Table D4 – top rate (tax at 46%) on page 22) on the amount by which the total taxable pay to date exceeds the figure in Column 10.



## Tables C – Scottish weekly paid

Page 12 tells you when to use these tables.

Table C1				Table C2					
Employee paid at weekly rates				Employee paid at weekly rates					
Week	Column 1 If total taxable pay to date exceeds £	Column 2 And total taxable pay to date doesn't exceed £	Column 3 Total tax due to date on pay in Column 1 £	Is the total taxable pay to date more than the amount in Column 1 and doesn't exceed the amount in Column 2?	Week	Column 4 If total taxable pay to date exceeds £	Column 5 And total taxable pay to date doesn't exceed £	Column 6 Total tax due to date on pay in Column 4 £	Is the total taxable pay to date more than the amount in Column 4 and doesn't exceed the amount in Column 5?
1	39	234	7.41	If Yes, add to the figure in Column 3 the tax at 20% (as shown in Table D1 - basic rate (tax at 20%) on page 19) on the amount by which the total taxable pay to date exceeds the figure in Column 1.	1	234	608	46.41	If Yes, add to the figure in Column 6 the tax at 21% (as shown in Table D2 - intermediate rate (tax at 21%) on page 20) on the amount by which the total taxable pay to date exceeds the figure in Column 4.
2	77	468	14.63		2	468	1215	92.83	
3	116	701	22.04		3	701	1822	139.04	
4	154	935	29.26		4	935	2430	185.46	
5	193	1169	36.67		5	1169	3037	231.88	
6	231	1402	43.89		6	1402	3644	278.09	
7	270	1636	51.30		7	1636	4252	324.51	
8	308	1870	58.52		8	1870	4859	370.93	
9	347	2103	65.93		9	2103	5466	417.14	
10	385	2337	73.15		10	2337	6074	463.55	
11	424	2571	80.56		11	2571	6681	509.97	
12	462	2804	87.78		12	2804	7288	556.18	
13	500	3038	95.00		13	3038	7895	602.60	
14	539	3272	102.41		14	3272	8503	649.02	
15	577	3505	109.63		15	3505	9110	695.23	
16	616	3739	117.04		16	3739	9717	741.65	
17	654	3973	124.26		17	3973	10325	788.07	
18	693	4206	131.67		18	4206	10932	834.27	
19	731	4440	138.89		19	4440	11539	880.69	
20	770	4674	146.30		20	4674	12147	927.11	
21	808	4907	153.52		21	4907	12754	973.32	
22	847	5141	160.93		22	5141	13361	1019.74	
23	885	5375	168.15		23	5375	13969	1066.16	
24	924	5608	175.56		24	5608	14576	1112.37	
25	962	5842	182.78		25	5842	15183	1158.79	
26	1000	6075	190.00	26	6075	15790	1205.00		
27	1039	6309	197.41	27	6309	16398	1251.41		
28	1077	6543	204.63	28	6543	17005	1297.83		
29	1116	6776	212.04	29	6776	17612	1344.04		
30	1154	7010	219.26	30	7010	18220	1390.46		
31	1193	7244	226.67	31	7244	18827	1436.88		
32	1231	7477	233.89	32	7477	19434	1483.09		
33	1270	7711	241.30	33	7711	20042	1529.51		
34	1308	7945	248.52	34	7945	20649	1575.93		
35	1347	8178	255.93	35	8178	21256	1622.14		
36	1385	8412	263.15	36	8412	21864	1668.55		
37	1424	8646	270.56	37	8646	22471	1714.97		
38	1462	8879	277.78	38	8879	23078	1761.18		
39	1500	9113	285.00	39	9113	23685	1807.60		
40	1539	9347	292.41	40	9347	24293	1854.02		
41	1577	9580	299.63	41	9580	24900	1900.23		
42	1616	9814	307.04	42	9814	25507	1946.65		
43	1654	10048	314.26	43	10048	26115	1993.07		
44	1693	10281	321.67	44	10281	26722	2039.27		
45	1731	10515	328.89	45	10515	27329	2085.69		
46	1770	10749	336.30	46	10749	27937	2132.11		
47	1808	10982	343.52	47	10982	28544	2178.32		
48	1847	11216	350.93	48	11216	29151	2224.74		
49	1885	11450	358.15	49	11450	29759	2271.16		
50	1924	11683	365.56	50	11683	30366	2317.37		
51	1962	11917	372.78	51	11917	30973	2363.79		
52	2000	12150	380.00	52	12150	31580	2410.00		

## Tables C – Scottish weekly paid continued

Pages 12 and 17 tell you when to use these tables.

### Table C3

Employee paid at weekly rates

Week	Column 7 If total taxable pay to date exceeds £	Column 8 And total taxable pay to date doesn't exceed £	Column 9 Total tax due to date on pay in Column 7 £
1	608	2885	125.09
2	1215	5770	249.78
3	1822	8654	374.47
4	2430	11539	499.56
5	3037	14424	624.25
6	3644	17308	748.94
7	4252	20193	874.04
8	4859	23077	998.72
9	5466	25962	1123.41
10	6074	28847	1248.51
11	6681	31731	1373.20
12	7288	34616	1497.88
13	7895	37500	1622.57
14	8503	40385	1747.67
15	9110	43270	1872.36
16	9717	46154	1997.04
17	10325	49039	2122.14
18	10932	51924	2246.83
19	11539	54808	2371.51
20	12147	57693	2496.61
21	12754	60577	2621.30
22	13361	63462	2745.99
23	13969	66347	2871.08
24	14576	69231	2995.77
25	15183	72116	3120.46
26	15790	75000	3245.15
27	16398	77885	3370.24
28	17005	80770	3494.93
29	17612	83654	3619.62
30	18220	86539	3744.71
31	18827	89424	3869.40
32	19434	92308	3994.09
33	20042	95193	4119.19
34	20649	98077	4243.87
35	21256	100962	4368.56
36	21864	103847	4493.66
37	22471	106731	4618.35
38	23078	109616	4743.03
39	23685	112500	4867.72
40	24293	115385	4992.82
41	24900	118270	5117.51
42	25507	121154	5242.19
43	26115	124039	5367.29
44	26722	126924	5491.98
45	27329	129808	5616.66
46	27937	132693	5741.76
47	28544	135577	5866.45
48	29151	138462	5991.14
49	29759	141347	6116.23
50	30366	144231	6240.92
51	30973	147116	6365.61
52	31580	150000	6490.30

Is the total taxable pay to date more than the amount in Column 7 and doesn't exceed the amount in Column 8? If Yes, add to the figure in Column 9 the tax at 41% (as shown in Table D3 - higher rate (tax at 41%) on page 21 on the amount by which the total taxable pay to date exceeds the figure in Column 7. If No, and the total taxable pay to date exceeds the figure in Column 8 use Table C4.

### Table C4

Employee paid at weekly rates

Week	Column 10 If total taxable pay to date exceeds £	Column 11 Total tax due to date on pay in Column 10 £
1	2885	1058.68
2	5770	2117.37
3	8654	3175.60
4	11539	4234.28
5	14424	5292.97
6	17308	6351.19
7	20193	7409.88
8	23077	8468.11
9	25962	9526.79
10	28847	10585.48
11	31731	11643.71
12	34616	12702.39
13	37500	13760.62
14	40385	14819.31
15	43270	15877.99
16	46154	16936.22
17	49039	17994.91
18	51924	19053.59
19	54808	20111.82
20	57693	21170.51
21	60577	22228.73
22	63462	23287.42
23	66347	24346.11
24	69231	25404.33
25	72116	26463.02
26	75000	27521.25
27	77885	28579.93
28	80770	29638.62
29	83654	30696.85
30	86539	31755.53
31	89424	32814.22
32	92308	33872.44
33	95193	34931.13
34	98077	35989.36
35	100962	37048.04
36	103847	38106.73
37	106731	39164.96
38	109616	40223.64
39	112500	41281.87
40	115385	42340.56
41	118270	43399.24
42	121154	44457.47
43	124039	45516.16
44	126924	46574.84
45	129808	47633.07
46	132693	48691.76
47	135577	49749.98
48	138462	50808.67
49	141347	51867.36
50	144231	52925.58
51	147116	53984.27
52	150000	55042.50

If total taxable pay to date exceeds the figure in Column 10. Add to the figure in Column 11 the tax at 46% (as shown in Table D4 - top rate (tax at 46%) on page 22) on the amount by which the total taxable pay to date exceeds the figure in Column 10.

## Table D1 – Scottish basic rate (tax at 20%)

Also to be used for tax code SBR. Pages 2 and 12 tell you when to use this table.

### Table D1 – Tax at 20%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.20	50	10.00	100	20.00	5100	1020.00
2	0.40	51	10.20	200	40.00	5200	1040.00
3	0.60	52	10.40	300	60.00	5300	1060.00
4	0.80	53	10.60	400	80.00	5400	1080.00
5	1.00	54	10.80	500	100.00	5500	1100.00
6	1.20	55	11.00	600	120.00	5600	1120.00
7	1.40	56	11.20	700	140.00	5700	1140.00
8	1.60	57	11.40	800	160.00	5800	1160.00
9	1.80	58	11.60	900	180.00	5900	1180.00
10	2.00	59	11.80	1000	200.00	6000	1200.00
11	2.20	60	12.00	1100	220.00	6100	1220.00
12	2.40	61	12.20	1200	240.00	6200	1240.00
13	2.60	62	12.40	1300	260.00	6300	1260.00
14	2.80	63	12.60	1400	280.00	6400	1280.00
15	3.00	64	12.80	1500	300.00	6500	1300.00
16	3.20	65	13.00	1600	320.00	6600	1320.00
17	3.40	66	13.20	1700	340.00	6700	1340.00
18	3.60	67	13.40	1800	360.00	6800	1360.00
19	3.80	68	13.60	1900	380.00	6900	1380.00
20	4.00	69	13.80	2000	400.00	7000	1400.00
21	4.20	70	14.00	2100	420.00	7100	1420.00
22	4.40	71	14.20	2200	440.00	7200	1440.00
23	4.60	72	14.40	2300	460.00	7300	1460.00
24	4.80	73	14.60	2400	480.00	7400	1480.00
25	5.00	74	14.80	2500	500.00	7500	1500.00
26	5.20	75	15.00	2600	520.00	7600	1520.00
27	5.40	76	15.20	2700	540.00	7700	1540.00
28	5.60	77	15.40	2800	560.00	7800	1560.00
29	5.80	78	15.60	2900	580.00	7900	1580.00
30	6.00	79	15.80	3000	600.00	8000	1600.00
31	6.20	80	16.00	3100	620.00	8100	1620.00
32	6.40	81	16.20	3200	640.00	8200	1640.00
33	6.60	82	16.40	3300	660.00	8300	1660.00
34	6.80	83	16.60	3400	680.00	8400	1680.00
35	7.00	84	16.80	3500	700.00	8500	1700.00
36	7.20	85	17.00	3600	720.00	8600	1720.00
37	7.40	86	17.20	3700	740.00	8700	1740.00
38	7.60	87	17.40	3800	760.00	8800	1760.00
39	7.80	88	17.60	3900	780.00	8900	1780.00
40	8.00	89	17.80	4000	800.00	9000	1800.00
41	8.20	90	18.00	4100	820.00	9100	1820.00
42	8.40	91	18.20	4200	840.00	9200	1840.00
43	8.60	92	18.40	4300	860.00	9300	1860.00
44	8.80	93	18.60	4400	880.00	9400	1880.00
45	9.00	94	18.80	4500	900.00	9500	1900.00
46	9.20	95	19.00	4600	920.00	9600	1920.00
47	9.40	96	19.20	4700	940.00	9700	1940.00
48	9.60	97	19.40	4800	960.00	9800	1960.00
49	9.80	98	19.60	4900	980.00	9900	1980.00
		99	19.80	5000	1000.00	10000	2000.00
						20000	4000.00
						30000	6000.00
						40000	8000.00
						50000	10000.00
						60000	12000.00
						70000	14000.00
						80000	16000.00
						90000	18000.00
						100000	20000.00

Where the exact amount of taxable pay isn't shown, add together the figures for 2 (or more) entries to make up the amount of taxable pay to the nearest £1 below.

## Table D2 – Scottish intermediate rate (tax at 21%)

Also to be used for tax code SD0. Pages 16 and 17 tell you when to use this table.

### Table D2 – Tax at 21%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.21	50	10.50	100	21.00	5100	1071.00
2	0.42	51	10.71	200	42.00	5200	1092.00
3	0.63	52	10.92	300	63.00	5300	1113.00
4	0.84	53	11.13	400	84.00	5400	1134.00
5	1.05	54	11.34	500	105.00	5500	1155.00
6	1.26	55	11.55	600	126.00	5600	1176.00
7	1.47	56	11.76	700	147.00	5700	1197.00
8	1.68	57	11.97	800	168.00	5800	1218.00
9	1.89	58	12.18	900	189.00	5900	1239.00
10	2.10	59	12.39	1000	210.00	6000	1260.00
11	2.31	60	12.60	1100	231.00	6100	1281.00
12	2.52	61	12.81	1200	252.00	6200	1302.00
13	2.73	62	13.02	1300	273.00	6300	1323.00
14	2.94	63	13.23	1400	294.00	6400	1344.00
15	3.15	64	13.44	1500	315.00	6500	1365.00
16	3.36	65	13.65	1600	336.00	6600	1386.00
17	3.57	66	13.86	1700	357.00	6700	1407.00
18	3.78	67	14.07	1800	378.00	6800	1428.00
19	3.99	68	14.28	1900	399.00	6900	1449.00
20	4.20	69	14.49	2000	420.00	7000	1470.00
21	4.41	70	14.70	2100	441.00	7100	1491.00
22	4.62	71	14.91	2200	462.00	7200	1512.00
23	4.83	72	15.12	2300	483.00	7300	1533.00
24	5.04	73	15.33	2400	504.00	7400	1554.00
25	5.25	74	15.54	2500	525.00	7500	1575.00
26	5.46	75	15.75	2600	546.00	7600	1596.00
27	5.67	76	15.96	2700	567.00	7700	1617.00
28	5.88	77	16.17	2800	588.00	7800	1638.00
29	6.09	78	16.38	2900	609.00	7900	1659.00
30	6.30	79	16.59	3000	630.00	8000	1680.00
31	6.51	80	16.80	3100	651.00	8100	1701.00
32	6.72	81	17.01	3200	672.00	8200	1722.00
33	6.93	82	17.22	3300	693.00	8300	1743.00
34	7.14	83	17.43	3400	714.00	8400	1764.00
35	7.35	84	17.64	3500	735.00	8500	1785.00
36	7.56	85	17.85	3600	756.00	8600	1806.00
37	7.77	86	18.06	3700	777.00	8700	1827.00
38	7.98	87	18.27	3800	798.00	8800	1848.00
39	8.19	88	18.48	3900	819.00	8900	1869.00
40	8.40	89	18.69	4000	840.00	9000	1890.00
41	8.61	90	18.90	4100	861.00	9100	1911.00
42	8.82	91	19.11	4200	882.00	9200	1932.00
43	9.03	92	19.32	4300	903.00	9300	1953.00
44	9.24	93	19.53	4400	924.00	9400	1974.00
45	9.45	94	19.74	4500	945.00	9500	1995.00
46	9.66	95	19.95	4600	966.00	9600	2016.00
47	9.87	96	20.16	4700	987.00	9700	2037.00
48	10.08	97	20.37	4800	1008.00	9800	2058.00
49	10.29	98	20.58	4900	1029.00	9900	2079.00
		99	20.79	5000	1050.00	10000	2100.00
						20000	4200.00
						30000	6300.00
						40000	8400.00
						50000	10500.00
						60000	12600.00
						70000	14700.00
						80000	16800.00
						90000	18900.00
						100000	21000.00

Where the exact amount of taxable pay isn't shown, add together the figures for 2 (or more) entries to make up the amount of taxable pay to the nearest £1 below.

## Table D3 – Scottish higher rate (tax at 41%)

Also to be used for tax code SD1. Pages 16 and 18 tell you when to use this table.

### Table D3 – Tax at 41%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.41	50	20.50	100	41.00	5100	2091.00
2	0.82	51	20.91	200	82.00	5200	2132.00
3	1.23	52	21.32	300	123.00	5300	2173.00
4	1.64	53	21.73	400	164.00	5400	2214.00
5	2.05	54	22.14	500	205.00	5500	2255.00
6	2.46	55	22.55	600	246.00	5600	2296.00
7	2.87	56	22.96	700	287.00	5700	2337.00
8	3.28	57	23.37	800	328.00	5800	2378.00
9	3.69	58	23.78	900	369.00	5900	2419.00
10	4.10	59	24.19	1000	410.00	6000	2460.00
11	4.51	60	24.60	1100	451.00	6100	2501.00
12	4.92	61	25.01	1200	492.00	6200	2542.00
13	5.33	62	25.42	1300	533.00	6300	2583.00
14	5.74	63	25.83	1400	574.00	6400	2624.00
15	6.15	64	26.24	1500	615.00	6500	2665.00
16	6.56	65	26.65	1600	656.00	6600	2706.00
17	6.97	66	27.06	1700	697.00	6700	2747.00
18	7.38	67	27.47	1800	738.00	6800	2788.00
19	7.79	68	27.88	1900	779.00	6900	2829.00
20	8.20	69	28.29	2000	820.00	7000	2870.00
21	8.61	70	28.70	2100	861.00	7100	2911.00
22	9.02	71	29.11	2200	902.00	7200	2952.00
23	9.43	72	29.52	2300	943.00	7300	2993.00
24	9.84	73	29.93	2400	984.00	7400	3034.00
25	10.25	74	30.34	2500	1025.00	7500	3075.00
26	10.66	75	30.75	2600	1066.00	7600	3116.00
27	11.07	76	31.16	2700	1107.00	7700	3157.00
28	11.48	77	31.57	2800	1148.00	7800	3198.00
29	11.89	78	31.98	2900	1189.00	7900	3239.00
30	12.30	79	32.39	3000	1230.00	8000	3280.00
31	12.71	80	32.80	3100	1271.00	8100	3321.00
32	13.12	81	33.21	3200	1312.00	8200	3362.00
33	13.53	82	33.62	3300	1353.00	8300	3403.00
34	13.94	83	34.03	3400	1394.00	8400	3444.00
35	14.35	84	34.44	3500	1435.00	8500	3485.00
36	14.76	85	34.85	3600	1476.00	8600	3526.00
37	15.17	86	35.26	3700	1517.00	8700	3567.00
38	15.58	87	35.67	3800	1558.00	8800	3608.00
39	15.99	88	36.08	3900	1599.00	8900	3649.00
40	16.40	89	36.49	4000	1640.00	9000	3690.00
41	16.81	90	36.90	4100	1681.00	9100	3731.00
42	17.22	91	37.31	4200	1722.00	9200	3772.00
43	17.63	92	37.72	4300	1763.00	9300	3813.00
44	18.04	93	38.13	4400	1804.00	9400	3854.00
45	18.45	94	38.54	4500	1845.00	9500	3895.00
46	18.86	95	38.95	4600	1886.00	9600	3936.00
47	19.27	96	39.36	4700	1927.00	9700	3977.00
48	19.68	97	39.77	4800	1968.00	9800	4018.00
49	20.09	98	40.18	4900	2009.00	9900	4059.00
		99	40.59	5000	2050.00	10000	4100.00
						20000	8200.00
						30000	12300.00
						40000	16400.00
						50000	20500.00
						60000	24600.00
						70000	28700.00
						80000	32800.00
						90000	36900.00
						100000	41000.00

Where the exact amount of taxable pay isn't shown, add together the figures for 2 (or more) entries to make up the amount of taxable pay to the nearest £1 below.

## Table D4 - Scottish top rate (tax at 46%)

Also to be used for tax code SD2. Pages 16 and 18 tell you when to use this table.

### Table D4 - Tax at 46%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.46	51	23.46	200	92.00	6100	2806.00
2	0.92	52	23.92	300	138.00	6200	2852.00
3	1.38	53	24.38	400	184.00	6300	2898.00
4	1.84	54	24.84	500	230.00	6400	2944.00
5	2.30	55	25.30	600	276.00	6500	2990.00
6	2.76	56	25.76	700	322.00	6600	3036.00
7	3.22	57	26.22	800	368.00	6700	3082.00
8	3.68	58	26.68	900	414.00	6800	3128.00
9	4.14	59	27.14	1000	460.00	6900	3174.00
10	4.60	60	27.60	1100	506.00	7000	3220.00
11	5.06	61	28.06	1200	552.00	7100	3266.00
12	5.52	62	28.52	1300	598.00	7200	3312.00
13	5.98	63	28.98	1400	644.00	7300	3358.00
14	6.44	64	29.44	1500	690.00	7400	3404.00
15	6.90	65	29.90	1600	736.00	7500	3450.00
16	7.36	66	30.36	1700	782.00	7600	3496.00
17	7.82	67	30.82	1800	828.00	7700	3542.00
18	8.28	68	31.28	1900	874.00	7800	3588.00
19	8.74	69	31.74	2000	920.00	7900	3634.00
20	9.20	70	32.20	2100	966.00	8000	3680.00
21	9.66	71	32.66	2200	1012.00	8100	3726.00
22	10.12	72	33.12	2300	1058.00	8200	3772.00
23	10.58	73	33.58	2400	1104.00	8300	3818.00
24	11.04	74	34.04	2500	1150.00	8400	3864.00
25	11.50	75	34.50	2600	1196.00	8500	3910.00
26	11.96	76	34.96	2700	1242.00	8600	3956.00
27	12.42	77	35.42	2800	1288.00	8700	4002.00
28	12.88	78	35.88	2900	1334.00	8800	4048.00
29	13.34	79	36.34	3000	1380.00	8900	4094.00
30	13.80	80	36.80	3100	1426.00	9000	4140.00
31	14.26	81	37.26	3200	1472.00	9100	4186.00
32	14.72	82	37.72	3300	1518.00	9200	4232.00
33	15.18	83	38.18	3400	1564.00	9300	4278.00
34	15.64	84	38.64	3500	1610.00	9400	4324.00
35	16.10	85	39.10	3600	1656.00	9500	4370.00
36	16.56	86	39.56	3700	1702.00	9600	4416.00
37	17.02	87	40.02	3800	1748.00	9700	4462.00
38	17.48	88	40.48	3900	1794.00	9800	4508.00
39	17.94	89	40.94	4000	1840.00	9900	4554.00
40	18.40	90	41.40	4100	1886.00	10000	4600.00
41	18.86	91	41.86	4200	1932.00	20000	9200.00
42	19.32	92	42.32	4300	1978.00	30000	13800.00
43	19.78	93	42.78	4400	2024.00	40000	18400.00
44	20.24	94	43.24	4500	2070.00	50000	23000.00
45	20.70	95	43.70	4600	2116.00	60000	27600.00
46	21.16	96	44.16	4700	2162.00	70000	32200.00
47	21.62	97	44.62	4800	2208.00	80000	36800.00
48	22.08	98	45.08	4900	2254.00	90000	41400.00
49	22.54	99	45.54	5000	2300.00	100000	46000.00
50	23.00	100	46.00	5100	2346.00	200000	92000.00
				5200	2392.00	300000	138000.00
				5300	2438.00	400000	184000.00
				5400	2484.00	500000	230000.00
				5500	2530.00	600000	276000.00
				5600	2576.00	700000	322000.00
				5700	2622.00	800000	368000.00
				5800	2668.00	900000	414000.00
				5900	2714.00	1000000	460000.00
				6000	2760.00		

Where the exact amount of taxable pay isn't shown, add together the figures for 2 (or more) entries to make up the amount of taxable pay to the nearest £1 below.



## Help and guidance

You can get help and guidance from the following sources.

### The internet

For help with your payroll, go to [www.gov.uk/business-tax/payee](http://www.gov.uk/business-tax/payee)

For wider interactive business help, go to [www.gov.uk/set-up-business](http://www.gov.uk/set-up-business)

Webinars are a way of learning about your payroll, such as 'Getting payroll information right'.

This webinar covers the most common errors that employees make when submitting information to HMRC. It shows you how to provide accurate data and avoid common payroll mistakes.

For more information on this and other webinars, go to [www.gov.uk/guidance/help-and-support-for-employing-people](http://www.gov.uk/guidance/help-and-support-for-employing-people)

Any page printed from the online version of this helpbook is uncontrolled and may not be the latest version. We recommend that you always check you are referring to the latest online version.

### Online services

For information and help using our online services, go to [www.gov.uk/log-in-register-hmrc-online-services](http://www.gov.uk/log-in-register-hmrc-online-services)

For more help, contact the Online Services Helpdesk by:

- Telephone: 0300 200 3600
- Textphone: 0300 200 3603

### Basic PAYE Tools

The Basic PAYE Tools is software that you download onto your computer. It will help you run your payroll throughout the year. It's designed for employers who have 9 or fewer employees, and you can use it to calculate payroll deductions and then report payroll information online in real time.

To find out more information about the Basic PAYE Tools and other HMRC recognised software, go to [www.gov.uk/payroll-software](http://www.gov.uk/payroll-software)

### Employer helplines

If you have:

- been an employer for less than 3 years, Telephone: 0300 200 3211
- been an employer for 3 years or more, Telephone: 0300 200 3200
- a hearing or speech impairment, Textphone: 0300 200 3212

Please tell us your employer PAYE and Accounts Office references when you contact us. You'll find them on correspondence HMRC have sent to you.

### Employer helpbooks and forms

Helpbooks and forms are available to download.

Go to [www.gov.uk/government/collections/payroll-publications-for-employers](http://www.gov.uk/government/collections/payroll-publications-for-employers)

### Yr Iaith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau cymorth Cymraeg, ewch i [www.gov.uk/cymraeg](http://www.gov.uk/cymraeg) sgroliwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CThEM)' ac 'Arweiniad a thaflenni gwybodaeth CThEM'.

## Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio, phone the Employer Orderline on Telephone: 0300 123 1074 and ask to speak to the Customer Service Team.

## Education services from the Digital Delivery Team

Find out more about our live and recorded webinars, go to [www.gov.uk/guidance/help-and-support-for-employing-people](http://www.gov.uk/guidance/help-and-support-for-employing-people)

To view our video clips, go to [www.youtube.com/hmrcgovuk](http://www.youtube.com/hmrcgovuk)

Follow us on Twitter @HMRCbusiness: [twitter.com/HMRCbusiness](https://twitter.com/HMRCbusiness)

## Employer Bulletin online

Employer Bulletins contain information and news for employers. We publish these 6 times a year. Go to [www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin](http://www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin)

## Employer email alerts

We strongly recommend that you register to receive employer emails to prompt and direct you to:

- each new edition or news about the Basic PAYE Tools
- the Employer Bulletin
- important new information

To register, go to <https://public.govdelivery.com/accounts/UKHMRCED/subscriber/new>

## Do you use PAYE Online? Remember to keep your email address up to date

If you change your email address, don't forget to update PAYE Online to ensure you continue to receive email alerts when we've issued tax codes and generic notifications.

## HM Revenue and Customs

If you have a query about your PAYE scheme:

- phone the Employer Helpline on Telephone: 0300 200 3500
- write to  
HM Revenue and Customs  
PT Operations North East England  
BX9 1AN  
United Kingdom

Please tell us your employer PAYE and Accounts Office references when you contact us. You will find them on correspondence HMRC have sent to you.

## Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information, go to [www.gov.uk/government/publications/your-charter](http://www.gov.uk/government/publications/your-charter)









These notes are for guidance only and reflect the position at the time of writing.

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