



HM Revenue
& Customs

Tables B to D (April 2019)

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 do not 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

Keep using Tables A 1993 issue - Pay Adjustment Tables.

Use pages:

- 4, 6, 7, 8, 10 and 11 for monthly paid employees - English and Northern Irish rates
- 4, 6, 7, 9, 10 and 11 for weekly paid employees - English and Northern Irish rates
- 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
- 23, 25, 26, 27, 29 and 30 for monthly paid employees - Welsh rates
- 23, 25, 26, 28, 29 and 30 for weekly paid employees - Welsh rates

Use from 6 April 2019

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'll 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

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 English and Northern Irish basic rate.

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

For **code D1** always multiply the whole pay by 0.45 (45%) to find the tax deduction at the English and Northern Irish 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 **code CBR** always multiply the whole pay by 0.20 (20%) to find the tax deduction at the Welsh basic rate.

For **code CD0** always multiply the whole pay by 0.40 (40%) to find the tax deduction at the Welsh higher rate.

For **code CD1** always multiply the whole pay by 0.45 (45%) to find the tax deduction at the Welsh additional 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 prefixes S and C except BR, SBR, CBR and prefix D, SD and CD codes

Employee's code is **431L, S431L or C431L**

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 £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, SBR or CBR

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

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 do not need to use the Pay Adjustment Tables A for codes BR, SBR and CBR.

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

- use Table B on pages 6 and 7 for code BR
- use Scottish Table D1 on page 19 for code SBR
- use Welsh Table B on pages 25 and 26 for code CBR

Or

- multiply by 0.20 (20%)
£3,200 x 0.20 = £640.00

Details of annual tax rates

| | | | |
|--|-----|-------------------|---------------------|
| English and Northern Irish basic rate | 20% | on taxable income | £1 to £37,500 |
| English and Northern Irish higher rate | 40% | on taxable income | £37,501 to £150,000 |
| English and Northern Irish additional rate | 45% | on taxable income | £150,001 and above |
| Scottish starter rate | 19% | on taxable income | £1 to £2,049 |
| Scottish basic rate | 20% | on taxable income | £2,050 to £12,444 |
| Scottish intermediate rate | 21% | on taxable income | £12,445 to £30,930 |
| Scottish higher rate | 41% | on taxable income | £30,931 to £150,000 |
| Scottish top rate | 46% | on taxable income | £150,001 and above |
| Welsh basic rate | 20% | on taxable income | £1 to £37,500 |
| Welsh higher rate | 40% | on taxable income | £37,501 to £150,000 |
| Welsh additional rate | 45% | 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 | 29 Feb to 6 Mar | 48 |
| 8 Jun to 14 Jun | 10 | 7 Sep to 13 Sep | 23 | 7 Dec to 13 Dec | 36 | 7 Mar to 13 Mar | 49 |
| 15 Jun to 21 Jun | 11 | 14 Sep to 20 Sep | 24 | 14 Dec to 20 Dec | 37 | 14 Mar to 20 Mar | 50 |
| 22 Jun to 28 Jun | 12 | 21 Sep to 27 Sep | 25 | 21 Dec to 27 Dec | 38 | 21 Mar to 27 Mar | 51 |
| 29 Jun to 5 Jul | 13 | 28 Sep to 4 Oct | 26 | 28 Dec to 3 Jan | 39 | 28 Mar to 3 Apr | 52 |
| | | | | | | 4 and 5 April (use the week 1 table) | 53 |

English and Northern Irish rate

English and Northern Irish monthly paid

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

| Month | Column 1 | Month | Column 1 | Month | Column 1 |
|-------|----------|-------|----------|-------|----------|
| 1 | 3125 | 5 | 15625 | 9 | 28125 |
| 2 | 6250 | 6 | 18750 | 10 | 31250 |
| 3 | 9375 | 7 | 21875 | 11 | 34375 |
| 4 | 12500 | 8 | 25000 | 12 | 37500 |

Work out which week 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 English and Northern Irish 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 English and Northern Irish Tables C and D on pages 8, 10 and 11.

English and Northern Irish weekly paid

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

| Week | Column 1 | Week | Column 1 | Week | Column 1 |
|------|----------|------|----------|------|----------|
| 1 | 722 | 21 | 15145 | 41 | 29568 |
| 2 | 1443 | 22 | 15866 | 42 | 30289 |
| 3 | 2164 | 23 | 16587 | 43 | 31010 |
| 4 | 2885 | 24 | 17308 | 44 | 31731 |
| 5 | 3606 | 25 | 18029 | 45 | 32452 |
| 6 | 4327 | 26 | 18750 | 46 | 33174 |
| 7 | 5049 | 27 | 19472 | 47 | 33895 |
| 8 | 5770 | 28 | 20193 | 48 | 34616 |
| 9 | 6491 | 29 | 20914 | 49 | 35337 |
| 10 | 7212 | 30 | 21635 | 50 | 36058 |
| 11 | 7933 | 31 | 22356 | 51 | 36779 |
| 12 | 8654 | 32 | 23077 | 52 | 37500 |
| 13 | 9375 | 33 | 23799 | | |
| 14 | 10097 | 34 | 24520 | | |
| 15 | 10818 | 35 | 25241 | | |
| 16 | 11539 | 36 | 25962 | | |
| 17 | 12260 | 37 | 26683 | | |
| 18 | 12981 | 38 | 27404 | | |
| 19 | 13702 | 39 | 28125 | | |
| 20 | 14424 | 40 | 28847 | | |

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 English and Northern Irish 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 English and Northern Irish Tables C and D on pages 9, 10 and 11.

How to use English and Northern Irish 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**

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

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 | £220.00 |
| Plus tax due on £16 from Table B | £3.20 |
| Total tax due | £223.20 |

Example 4 – code BR only

Employee's code is **BR**

The pay week is in **Week 11**

| | |
|----------------------------------|------------------|
| Pay in the week is | £140.00 |
| Plus previous pay to date | £1,360.00 |
| Total pay to date | £1,500.00 |

You do not need to use the Pay Adjustment Tables A for code BR.

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

| | |
|-----------------------------------|------------------|
| Total taxable pay to date | £1,500.00 |
| Rounded down to the nearest pound | £1,500 |

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 – English and Northern Irish 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 – English and Northern Irish 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 £37,500

| 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 | Total taxable pay to date | Total tax due to date |
|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|
| 15100 | 3020.00 | 20100 | 4020.00 | 25100 | 5020.00 | 30100 | 6020.00 | 35100 | 7020.00 |
| 15200 | 3040.00 | 20200 | 4040.00 | 25200 | 5040.00 | 30200 | 6040.00 | 35200 | 7040.00 |
| 15300 | 3060.00 | 20300 | 4060.00 | 25300 | 5060.00 | 30300 | 6060.00 | 35300 | 7060.00 |
| 15400 | 3080.00 | 20400 | 4080.00 | 25400 | 5080.00 | 30400 | 6080.00 | 35400 | 7080.00 |
| 15500 | 3100.00 | 20500 | 4100.00 | 25500 | 5100.00 | 30500 | 6100.00 | 35500 | 7100.00 |
| 15600 | 3120.00 | 20600 | 4120.00 | 25600 | 5120.00 | 30600 | 6120.00 | 35600 | 7120.00 |
| 15700 | 3140.00 | 20700 | 4140.00 | 25700 | 5140.00 | 30700 | 6140.00 | 35700 | 7140.00 |
| 15800 | 3160.00 | 20800 | 4160.00 | 25800 | 5160.00 | 30800 | 6160.00 | 35800 | 7160.00 |
| 15900 | 3180.00 | 20900 | 4180.00 | 25900 | 5180.00 | 30900 | 6180.00 | 35900 | 7180.00 |
| 16000 | 3200.00 | 21000 | 4200.00 | 26000 | 5200.00 | 31000 | 6200.00 | 36000 | 7200.00 |
| 16100 | 3220.00 | 21100 | 4220.00 | 26100 | 5220.00 | 31100 | 6220.00 | 36100 | 7220.00 |
| 16200 | 3240.00 | 21200 | 4240.00 | 26200 | 5240.00 | 31200 | 6240.00 | 36200 | 7240.00 |
| 16300 | 3260.00 | 21300 | 4260.00 | 26300 | 5260.00 | 31300 | 6260.00 | 36300 | 7260.00 |
| 16400 | 3280.00 | 21400 | 4280.00 | 26400 | 5280.00 | 31400 | 6280.00 | 36400 | 7280.00 |
| 16500 | 3300.00 | 21500 | 4300.00 | 26500 | 5300.00 | 31500 | 6300.00 | 36500 | 7300.00 |
| 16600 | 3320.00 | 21600 | 4320.00 | 26600 | 5320.00 | 31600 | 6320.00 | 36600 | 7320.00 |
| 16700 | 3340.00 | 21700 | 4340.00 | 26700 | 5340.00 | 31700 | 6340.00 | 36700 | 7340.00 |
| 16800 | 3360.00 | 21800 | 4360.00 | 26800 | 5360.00 | 31800 | 6360.00 | 36800 | 7360.00 |
| 16900 | 3380.00 | 21900 | 4380.00 | 26900 | 5380.00 | 31900 | 6380.00 | 36900 | 7380.00 |
| 17000 | 3400.00 | 22000 | 4400.00 | 27000 | 5400.00 | 32000 | 6400.00 | 37000 | 7400.00 |
| 17100 | 3420.00 | 22100 | 4420.00 | 27100 | 5420.00 | 32100 | 6420.00 | 37100 | 7420.00 |
| 17200 | 3440.00 | 22200 | 4440.00 | 27200 | 5440.00 | 32200 | 6440.00 | 37200 | 7440.00 |
| 17300 | 3460.00 | 22300 | 4460.00 | 27300 | 5460.00 | 32300 | 6460.00 | 37300 | 7460.00 |
| 17400 | 3480.00 | 22400 | 4480.00 | 27400 | 5480.00 | 32400 | 6480.00 | 37400 | 7480.00 |
| 17500 | 3500.00 | 22500 | 4500.00 | 27500 | 5500.00 | 32500 | 6500.00 | 37500 | 7500.00 |
| 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 | 34600 | 6920.00 | | |
| 19700 | 3940.00 | 24700 | 4940.00 | 29700 | 5940.00 | 34700 | 6940.00 | | |
| 19800 | 3960.00 | 24800 | 4960.00 | 29800 | 5960.00 | 34800 | 6960.00 | | |
| 19900 | 3980.00 | 24900 | 4980.00 | 29900 | 5980.00 | 34900 | 6980.00 | | |
| 20000 | 4000.00 | 25000 | 5000.00 | 30000 | 6000.00 | 35000 | 7000.00 | | |

Where the exact amount of taxable pay is not 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 - English and Northern Irish 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 **£20,233.00**

Find tax due at **higher rate** - 40%

Taxable pay **£20,233.00**

Minus taxable pay Column 1 **£12,500.00**

Taxable pay at 40% **£7,733.00**

Example 6 - Table C2

Example payment is for **Month 4**

Taxable pay to date from RT11 Column 5 **£57,500.00**

Find tax due at **additional rate** - 45%

Taxable pay **£57,500.00**

Minus taxable pay Column 4 **£50,000.00**

Taxable pay at 45% **£7,500.00**

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.

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

| 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 |

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

Higher rate tax due on £7,700 from Table D1 **£3,080.00**
 Plus tax due on £33 from Table D1 **£13.20**
£3,093.20
 Add figure from Table C1 Column 3 for **Month 4** **£2,500.00**
Total tax due **£5,593.20**

Additional rate tax due on £7,500 from Table D2 **£3,375.00**
 Add figure from Table C2 Column 5 for **Month 4** **£17,500.00**
Total tax due **£20,875.00**

Tables C - English and Northern Irish 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 does not exceed £ | Column 3 Total tax due to date on pay in Column 1 £ |
|-------|---|--|---|
| 1 | 3125 | 12500 | 625.00 |
| 2 | 6250 | 25000 | 1250.00 |
| 3 | 9375 | 37500 | 1875.00 |
| 4 | 12500 | 50000 | 2500.00 |
| 5 | 15625 | 62500 | 3125.00 |
| 6 | 18750 | 75000 | 3750.00 |
| 7 | 21875 | 87500 | 4375.00 |
| 8 | 25000 | 100000 | 5000.00 |
| 9 | 28125 | 112500 | 5625.00 |
| 10 | 31250 | 125000 | 6250.00 |
| 11 | 34375 | 137500 | 6875.00 |
| 12 | 37500 | 150000 | 7500.00 |

Is the total taxable pay to date more than the amount in Column 1 and does not 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 | 4375.00 |
| 25000 | 8750.00 |
| 37500 | 13125.00 |
| 50000 | 17500.00 |
| 62500 | 21875.00 |
| 75000 | 26250.00 |
| 87500 | 30625.00 |
| 100000 | 35000.00 |
| 112500 | 39375.00 |
| 125000 | 43750.00 |
| 137500 | 48125.00 |
| 150000 | 52500.00 |

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 - English and Northern Irish weekly paid

Page 4 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 does not 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 does not 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. | Column 4 If total taxable pay to date exceeds £ | Column 5 Total tax due to date on pay in Column 4 £ | 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. |
| 1 | 722 | 2885 | 144.56 | | 2885 | 1009.78 | |
| 2 | 1443 | 5770 | 288.73 | | 5770 | 2019.57 | |
| 3 | 2164 | 8654 | 432.90 | | 8654 | 3028.91 | |
| 4 | 2885 | 11539 | 577.07 | | 11539 | 4038.70 | |
| 5 | 3606 | 14424 | 721.24 | | 14424 | 5048.49 | |
| 6 | 4327 | 17308 | 865.41 | | 17308 | 6057.83 | |
| 7 | 5049 | 20193 | 1009.98 | | 20193 | 7067.61 | |
| 8 | 5770 | 23077 | 1154.15 | | 23077 | 8076.95 | |
| 9 | 6491 | 25962 | 1298.32 | | 25962 | 9086.74 | |
| 10 | 7212 | 28847 | 1442.49 | | 28847 | 10096.53 | |
| 11 | 7933 | 31731 | 1586.66 | | 31731 | 11105.87 | |
| 12 | 8654 | 34616 | 1730.83 | | 34616 | 12115.66 | |
| 13 | 9375 | 37500 | 1875.00 | | 37500 | 13125.00 | |
| 14 | 10097 | 40385 | 2019.56 | | 40385 | 14134.78 | |
| 15 | 10818 | 43270 | 2163.73 | | 43270 | 15144.57 | |
| 16 | 11539 | 46154 | 2307.90 | | 46154 | 16153.91 | |
| 17 | 12260 | 49039 | 2452.07 | | 49039 | 17163.70 | |
| 18 | 12981 | 51924 | 2596.24 | | 51924 | 18173.49 | |
| 19 | 13702 | 54808 | 2740.41 | | 54808 | 19182.83 | |
| 20 | 14424 | 57693 | 2884.98 | | 57693 | 20192.61 | |
| 21 | 15145 | 60577 | 3029.15 | | 60577 | 21201.95 | |
| 22 | 15866 | 63462 | 3173.32 | | 63462 | 22211.74 | |
| 23 | 16587 | 66347 | 3317.49 | | 66347 | 23221.53 | |
| 24 | 17308 | 69231 | 3461.66 | | 69231 | 24230.87 | |
| 25 | 18029 | 72116 | 3605.83 | | 72116 | 25240.66 | |
| 26 | 18750 | 75000 | 3750.00 | | 75000 | 26250.00 | |
| 27 | 19472 | 77885 | 3894.56 | | 77885 | 27259.78 | |
| 28 | 20193 | 80770 | 4038.73 | | 80770 | 28269.57 | |
| 29 | 20914 | 83654 | 4182.90 | | 83654 | 29278.91 | |
| 30 | 21635 | 86539 | 4327.07 | | 86539 | 30288.70 | |
| 31 | 22356 | 89424 | 4471.24 | | 89424 | 31298.49 | |
| 32 | 23077 | 92308 | 4615.41 | | 92308 | 32307.83 | |
| 33 | 23799 | 95193 | 4759.98 | | 95193 | 33317.61 | |
| 34 | 24520 | 98077 | 4904.15 | | 98077 | 34326.95 | |
| 35 | 25241 | 100962 | 5048.32 | | 100962 | 35336.74 | |
| 36 | 25962 | 103847 | 5192.49 | | 103847 | 36346.53 | |
| 37 | 26683 | 106731 | 5336.66 | | 106731 | 37355.87 | |
| 38 | 27404 | 109616 | 5480.83 | | 109616 | 38365.66 | |
| 39 | 28125 | 112500 | 5625.00 | | 112500 | 39375.00 | |
| 40 | 28847 | 115385 | 5769.56 | | 115385 | 40384.78 | |
| 41 | 29568 | 118270 | 5913.73 | | 118270 | 41394.57 | |
| 42 | 30289 | 121154 | 6057.90 | | 121154 | 42403.91 | |
| 43 | 31010 | 124039 | 6202.07 | | 124039 | 43413.70 | |
| 44 | 31731 | 126924 | 6346.24 | | 126924 | 44423.49 | |
| 45 | 32452 | 129808 | 6490.41 | | 129808 | 45432.83 | |
| 46 | 33174 | 132693 | 6634.98 | | 132693 | 46442.61 | |
| 47 | 33895 | 135577 | 6779.15 | | 135577 | 47451.95 | |
| 48 | 34616 | 138462 | 6923.32 | | 138462 | 48461.74 | |
| 49 | 35337 | 141347 | 7067.49 | | 141347 | 49471.53 | |
| 50 | 36058 | 144231 | 7211.66 | | 144231 | 50480.87 | |
| 51 | 36779 | 147116 | 7355.83 | | 147116 | 51490.66 | |
| 52 | 37500 | 150000 | 7500.00 | | 150000 | 52500.00 | |

Table D1 - English and Northern Irish 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 | 51 | 20.40 | 100 | 40.00 | 5100 | 2040.00 |
| 2 | 0.80 | 52 | 20.80 | 200 | 80.00 | 5200 | 2080.00 |
| 3 | 1.20 | 53 | 21.20 | 300 | 120.00 | 5300 | 2120.00 |
| 4 | 1.60 | 54 | 21.60 | 400 | 160.00 | 5400 | 2160.00 |
| 5 | 2.00 | 55 | 22.00 | 500 | 200.00 | 5500 | 2200.00 |
| 6 | 2.40 | 56 | 22.40 | 600 | 240.00 | 5600 | 2240.00 |
| 7 | 2.80 | 57 | 22.80 | 700 | 280.00 | 5700 | 2280.00 |
| 8 | 3.20 | 58 | 23.20 | 800 | 320.00 | 5800 | 2320.00 |
| 9 | 3.60 | 59 | 23.60 | 900 | 360.00 | 5900 | 2360.00 |
| 10 | 4.00 | 60 | 24.00 | 1000 | 400.00 | 6000 | 2400.00 |
| 11 | 4.40 | 61 | 24.40 | 1100 | 440.00 | 6100 | 2440.00 |
| 12 | 4.80 | 62 | 24.80 | 1200 | 480.00 | 6200 | 2480.00 |
| 13 | 5.20 | 63 | 25.20 | 1300 | 520.00 | 6300 | 2520.00 |
| 14 | 5.60 | 64 | 25.60 | 1400 | 560.00 | 6400 | 2560.00 |
| 15 | 6.00 | 65 | 26.00 | 1500 | 600.00 | 6500 | 2600.00 |
| 16 | 6.40 | 66 | 26.40 | 1600 | 640.00 | 6600 | 2640.00 |
| 17 | 6.80 | 67 | 26.80 | 1700 | 680.00 | 6700 | 2680.00 |
| 18 | 7.20 | 68 | 27.20 | 1800 | 720.00 | 6800 | 2720.00 |
| 19 | 7.60 | 69 | 27.60 | 1900 | 760.00 | 6900 | 2760.00 |
| 20 | 8.00 | 70 | 28.00 | 2000 | 800.00 | 7000 | 2800.00 |
| 21 | 8.40 | 71 | 28.40 | 2100 | 840.00 | 7100 | 2840.00 |
| 22 | 8.80 | 72 | 28.80 | 2200 | 880.00 | 7200 | 2880.00 |
| 23 | 9.20 | 73 | 29.20 | 2300 | 920.00 | 7300 | 2920.00 |
| 24 | 9.60 | 74 | 29.60 | 2400 | 960.00 | 7400 | 2960.00 |
| 25 | 10.00 | 75 | 30.00 | 2500 | 1000.00 | 7500 | 3000.00 |
| 26 | 10.40 | 76 | 30.40 | 2600 | 1040.00 | 7600 | 3040.00 |
| 27 | 10.80 | 77 | 30.80 | 2700 | 1080.00 | 7700 | 3080.00 |
| 28 | 11.20 | 78 | 31.20 | 2800 | 1120.00 | 7800 | 3120.00 |
| 29 | 11.60 | 79 | 31.60 | 2900 | 1160.00 | 7900 | 3160.00 |
| 30 | 12.00 | 80 | 32.00 | 3000 | 1200.00 | 8000 | 3200.00 |
| 31 | 12.40 | 81 | 32.40 | 3100 | 1240.00 | 8100 | 3240.00 |
| 32 | 12.80 | 82 | 32.80 | 3200 | 1280.00 | 8200 | 3280.00 |
| 33 | 13.20 | 83 | 33.20 | 3300 | 1320.00 | 8300 | 3320.00 |
| 34 | 13.60 | 84 | 33.60 | 3400 | 1360.00 | 8400 | 3360.00 |
| 35 | 14.00 | 85 | 34.00 | 3500 | 1400.00 | 8500 | 3400.00 |
| 36 | 14.40 | 86 | 34.40 | 3600 | 1440.00 | 8600 | 3440.00 |
| 37 | 14.80 | 87 | 34.80 | 3700 | 1480.00 | 8700 | 3480.00 |
| 38 | 15.20 | 88 | 35.20 | 3800 | 1520.00 | 8800 | 3520.00 |
| 39 | 15.60 | 89 | 35.60 | 3900 | 1560.00 | 8900 | 3560.00 |
| 40 | 16.00 | 90 | 36.00 | 4000 | 1600.00 | 9000 | 3600.00 |
| 41 | 16.40 | 91 | 36.40 | 4100 | 1640.00 | 9100 | 3640.00 |
| 42 | 16.80 | 92 | 36.80 | 4200 | 1680.00 | 9200 | 3680.00 |
| 43 | 17.20 | 93 | 37.20 | 4300 | 1720.00 | 9300 | 3720.00 |
| 44 | 17.60 | 94 | 37.60 | 4400 | 1760.00 | 9400 | 3760.00 |
| 45 | 18.00 | 95 | 38.00 | 4500 | 1800.00 | 9500 | 3800.00 |
| 46 | 18.40 | 96 | 38.40 | 4600 | 1840.00 | 9600 | 3840.00 |
| 47 | 18.80 | 97 | 38.80 | 4700 | 1880.00 | 9700 | 3880.00 |
| 48 | 19.20 | 98 | 39.20 | 4800 | 1920.00 | 9800 | 3920.00 |
| 49 | 19.60 | 99 | 39.60 | 4900 | 1960.00 | 9900 | 3960.00 |
| 50 | 20.00 | | | 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 is not 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 – English and Northern Irish 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 | 100 | 45.00 | 6000 | 2700.00 |
| 2 | 0.90 | 52 | 23.40 | 200 | 90.00 | 6100 | 2745.00 |
| 3 | 1.35 | 53 | 23.85 | 300 | 135.00 | 6200 | 2790.00 |
| 4 | 1.80 | 54 | 24.30 | 400 | 180.00 | 6300 | 2835.00 |
| 5 | 2.25 | 55 | 24.75 | 500 | 225.00 | 6400 | 2880.00 |
| 6 | 2.70 | 56 | 25.20 | 600 | 270.00 | 6500 | 2925.00 |
| 7 | 3.15 | 57 | 25.65 | 700 | 315.00 | 6600 | 2970.00 |
| 8 | 3.60 | 58 | 26.10 | 800 | 360.00 | 6700 | 3015.00 |
| 9 | 4.05 | 59 | 26.55 | 900 | 405.00 | 6800 | 3060.00 |
| 10 | 4.50 | 60 | 27.00 | 1000 | 450.00 | 6900 | 3105.00 |
| 11 | 4.95 | 61 | 27.45 | 1100 | 495.00 | 7000 | 3150.00 |
| 12 | 5.40 | 62 | 27.90 | 1200 | 540.00 | 7100 | 3195.00 |
| 13 | 5.85 | 63 | 28.35 | 1300 | 585.00 | 7200 | 3240.00 |
| 14 | 6.30 | 64 | 28.80 | 1400 | 630.00 | 7300 | 3285.00 |
| 15 | 6.75 | 65 | 29.25 | 1500 | 675.00 | 7400 | 3330.00 |
| 16 | 7.20 | 66 | 29.70 | 1600 | 720.00 | 7500 | 3375.00 |
| 17 | 7.65 | 67 | 30.15 | 1700 | 765.00 | 7600 | 3420.00 |
| 18 | 8.10 | 68 | 30.60 | 1800 | 810.00 | 7700 | 3465.00 |
| 19 | 8.55 | 69 | 31.05 | 1900 | 855.00 | 7800 | 3510.00 |
| 20 | 9.00 | 70 | 31.50 | 2000 | 900.00 | 7900 | 3555.00 |
| 21 | 9.45 | 71 | 31.95 | 2100 | 945.00 | 8000 | 3600.00 |
| 22 | 9.90 | 72 | 32.40 | 2200 | 990.00 | 8100 | 3645.00 |
| 23 | 10.35 | 73 | 32.85 | 2300 | 1035.00 | 8200 | 3690.00 |
| 24 | 10.80 | 74 | 33.30 | 2400 | 1080.00 | 8300 | 3735.00 |
| 25 | 11.25 | 75 | 33.75 | 2500 | 1125.00 | 8400 | 3780.00 |
| 26 | 11.70 | 76 | 34.20 | 2600 | 1170.00 | 8500 | 3825.00 |
| 27 | 12.15 | 77 | 34.65 | 2700 | 1215.00 | 8600 | 3870.00 |
| 28 | 12.60 | 78 | 35.10 | 2800 | 1260.00 | 8700 | 3915.00 |
| 29 | 13.05 | 79 | 35.55 | 2900 | 1305.00 | 8800 | 3960.00 |
| 30 | 13.50 | 80 | 36.00 | 3000 | 1350.00 | 8900 | 4005.00 |
| 31 | 13.95 | 81 | 36.45 | 3100 | 1395.00 | 9000 | 4050.00 |
| 32 | 14.40 | 82 | 36.90 | 3200 | 1440.00 | 9100 | 4095.00 |
| 33 | 14.85 | 83 | 37.35 | 3300 | 1485.00 | 9200 | 4140.00 |
| 34 | 15.30 | 84 | 37.80 | 3400 | 1530.00 | 9300 | 4185.00 |
| 35 | 15.75 | 85 | 38.25 | 3500 | 1575.00 | 9400 | 4230.00 |
| 36 | 16.20 | 86 | 38.70 | 3600 | 1620.00 | 9500 | 4275.00 |
| 37 | 16.65 | 87 | 39.15 | 3700 | 1665.00 | 9600 | 4320.00 |
| 38 | 17.10 | 88 | 39.60 | 3800 | 1710.00 | 9700 | 4365.00 |
| 39 | 17.55 | 89 | 40.05 | 3900 | 1755.00 | 9800 | 4410.00 |
| 40 | 18.00 | 90 | 40.50 | 4000 | 1800.00 | 9900 | 4455.00 |
| 41 | 18.45 | 91 | 40.95 | 4100 | 1845.00 | 10000 | 4500.00 |
| 42 | 18.90 | 92 | 41.40 | 4200 | 1890.00 | 20000 | 9000.00 |
| 43 | 19.35 | 93 | 41.85 | 4300 | 1935.00 | 30000 | 13500.00 |
| 44 | 19.80 | 94 | 42.30 | 4400 | 1980.00 | 40000 | 18000.00 |
| 45 | 20.25 | 95 | 42.75 | 4500 | 2025.00 | 50000 | 22500.00 |
| 46 | 20.70 | 96 | 43.20 | 4600 | 2070.00 | 60000 | 27000.00 |
| 47 | 21.15 | 97 | 43.65 | 4700 | 2115.00 | 70000 | 31500.00 |
| 48 | 21.60 | 98 | 44.10 | 4800 | 2160.00 | 80000 | 36000.00 |
| 49 | 22.05 | 99 | 44.55 | 4900 | 2205.00 | 90000 | 40500.00 |
| 50 | 22.50 | | | 5000 | 2250.00 | 100000 | 45000.00 |
| | | | | 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 |

Where the exact amount of taxable pay is not 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 | 171 | 5 | 854 | 9 | 1537 |
| 2 | 342 | 6 | 1025 | 10 | 1708 |
| 3 | 513 | 7 | 1196 | 11 | 1879 |
| 4 | 683 | 8 | 1366 | 12 | 2049 |

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 | 40 | 21 | 828 | 41 | 1616 |
| 2 | 79 | 22 | 867 | 42 | 1655 |
| 3 | 119 | 23 | 907 | 43 | 1695 |
| 4 | 158 | 24 | 946 | 44 | 1734 |
| 5 | 198 | 25 | 986 | 45 | 1774 |
| 6 | 237 | 26 | 1025 | 46 | 1813 |
| 7 | 276 | 27 | 1064 | 47 | 1852 |
| 8 | 316 | 28 | 1104 | 48 | 1892 |
| 9 | 355 | 29 | 1143 | 49 | 1931 |
| 10 | 395 | 30 | 1183 | 50 | 1971 |
| 11 | 434 | 31 | 1222 | 51 | 2010 |
| 12 | 473 | 32 | 1261 | 52 | 2049 |
| 13 | 513 | 33 | 1301 | | |
| 14 | 552 | 34 | 1340 | | |
| 15 | 592 | 35 | 1380 | | |
| 16 | 631 | 36 | 1419 | | |
| 17 | 670 | 37 | 1458 | | |
| 18 | 710 | 38 | 1498 | | |
| 19 | 749 | 39 | 1537 | | |
| 20 | 789 | 40 | 1577 | | |

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**

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

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 |
| 1000 | 190.00 |

| 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 |
| 20 | 3.80 |

| | |
|----------------------------------|---------------|
| Tax due on £100 from Table B | £19.00 |
| Plus tax due on £16 from Table B | £3.04 |
| Total tax due | £22.04 |

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 £2,049

| 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 | 200 | 38.00 |
| 2 | 0.38 | 52 | 9.88 | 300 | 57.00 |
| 3 | 0.57 | 53 | 10.07 | 400 | 76.00 |
| 4 | 0.76 | 54 | 10.26 | 500 | 95.00 |
| 5 | 0.95 | 55 | 10.45 | 600 | 114.00 |
| 6 | 1.14 | 56 | 10.64 | 700 | 133.00 |
| 7 | 1.33 | 57 | 10.83 | 800 | 152.00 |
| 8 | 1.52 | 58 | 11.02 | 900 | 171.00 |
| 9 | 1.71 | 59 | 11.21 | 1000 | 190.00 |
| 10 | 1.90 | 60 | 11.40 | 1100 | 209.00 |
| 11 | 2.09 | 61 | 11.59 | 1200 | 228.00 |
| 12 | 2.28 | 62 | 11.78 | 1300 | 247.00 |
| 13 | 2.47 | 63 | 11.97 | 1400 | 266.00 |
| 14 | 2.66 | 64 | 12.16 | 1500 | 285.00 |
| 15 | 2.85 | 65 | 12.35 | 1600 | 304.00 |
| 16 | 3.04 | 66 | 12.54 | 1700 | 323.00 |
| 17 | 3.23 | 67 | 12.73 | 1800 | 342.00 |
| 18 | 3.42 | 68 | 12.92 | 1900 | 361.00 |
| 19 | 3.61 | 69 | 13.11 | 2000 | 380.00 |
| 20 | 3.80 | 70 | 13.30 | 2049 | 389.31 |
| 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 | 100 | 19.00 | | |

Where the exact amount of taxable pay is not 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 | £3,493.00 |
| Find tax due at basic rate - 20% | |
| Taxable pay | £3,493.00 |
| Minus taxable pay Column 1 | £683.00 |
| Taxable pay at 20% | £2,810.00 |

Example 9 – Table C4

Example payment is for **Month 4**

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

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

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

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

| Taxable pay £ | Tax £ |
|------------------|----------|
| 2600 | 520.00 |
| 2700 | 540.00 |
| 2800 | 560.00 |
| 2900 | 580.00 |
| 3000 | 600.00 |
| 3100 | 620.00 |

| Taxable pay £ | Tax £ |
|------------------|----------|
| 6 | 1.20 |
| 7 | 1.40 |
| 8 | 1.60 |
| 9 | 1.80 |
| 10 | 2.00 |
| 11 | 2.20 |
| 12 | 2.40 |

| Taxable pay £ | Tax £ |
|------------------|----------|
| 7100 | 3266.00 |
| 7200 | 3312.00 |
| 7300 | 3358.00 |
| 7400 | 3404.00 |
| 7500 | 3450.00 |
| 7600 | 3496.00 |
| 7700 | 3542.00 |

| | |
|--|----------------|
| Basic rate tax due on £2,800 from Table D1 | £560.00 |
| Plus tax due on £10 from Table D1 | £2.00 |
| | £562.00 |
| Add figure from Table C1 Column 3 for Month 4 | £129.77 |
| Total tax due | £691.77 |

| | |
|---|-------------------|
| Top rate tax due on £7,500 from Table D4 | £3,450.00 |
| Add figure from Table C4 Column 11 for Month 4 | £18,389.69 |
| Total tax due | £21,839.69 |

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 does not exceed £ | Column 3 Total tax due to date on pay in Column 1 £ |
|-------|---|--|---|
| 1 | 171 | 1037 | 32.49 |
| 2 | 342 | 2074 | 64.98 |
| 3 | 513 | 3111 | 97.47 |
| 4 | 683 | 4148 | 129.77 |
| 5 | 854 | 5185 | 162.26 |
| 6 | 1025 | 6222 | 194.75 |

| Month | Column 1 If total taxable pay to date exceeds £ | Column 2 And total taxable pay to date does not exceed £ | Column 3 Total tax due to date on pay in Column 1 £ |
|-------|---|--|---|
| 7 | 1196 | 7259 | 227.24 |
| 8 | 1366 | 8296 | 259.54 |
| 9 | 1537 | 9333 | 292.03 |
| 10 | 1708 | 10370 | 324.52 |
| 11 | 1879 | 11407 | 357.01 |
| 12 | 2049 | 12444 | 389.31 |

Is the total taxable pay to date more than the amount in Column 1 and does not 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 does not 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 does not exceed £ | Column 6 Total tax due to date on pay in Column 4 £ |
|-------|---|--|---|-------|---|--|---|
| 1 | 1037 | 2578 | 205.69 | 7 | 7259 | 18043 | 1439.84 |
| 2 | 2074 | 5155 | 411.38 | 8 | 8296 | 20620 | 1645.54 |
| 3 | 3111 | 7733 | 617.07 | 9 | 9333 | 23198 | 1851.23 |
| 4 | 4148 | 10310 | 822.77 | 10 | 10370 | 25775 | 2056.92 |
| 5 | 5185 | 12888 | 1028.46 | 11 | 11407 | 28353 | 2262.61 |
| 6 | 6222 | 15465 | 1234.15 | 12 | 12444 | 30930 | 2468.31 |

Is the total taxable pay to date more than the amount in Column 4 and does not 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 does not 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 does not exceed £ | Column 9 Total tax due to date on pay in Column 7 £ |
|-------|---|--|---|-------|---|--|---|
| 1 | 2578 | 12500 | 529.40 | 7 | 18043 | 87500 | 3704.58 |
| 2 | 5155 | 25000 | 1058.39 | 8 | 20620 | 100000 | 4233.58 |
| 3 | 7733 | 37500 | 1587.79 | 9 | 23198 | 112500 | 4762.98 |
| 4 | 10310 | 50000 | 2116.79 | 10 | 25775 | 125000 | 5291.97 |
| 5 | 12888 | 62500 | 2646.19 | 11 | 28353 | 137500 | 5821.37 |
| 6 | 15465 | 75000 | 3175.18 | 12 | 30930 | 150000 | 6350.37 |

Is the total taxable pay to date more than the amount in Column 7 and does not 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 £ |
|-------|--|---|-------|--|---|
| 1 | 12500 | 4597.42 | 7 | 87500 | 32181.95 |
| 2 | 25000 | 9194.84 | 8 | 100000 | 36779.38 |
| 3 | 37500 | 13792.26 | 9 | 112500 | 41376.80 |
| 4 | 50000 | 18389.69 | 10 | 125000 | 45974.22 |
| 5 | 62500 | 22987.11 | 11 | 137500 | 50571.64 |
| 6 | 75000 | 27584.53 | 12 | 150000 | 55169.07 |

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

Employee paid at weekly rates

| Week | Column 1 If total taxable pay to date exceeds £ | Column 2 And total taxable pay to date does not 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 does not 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. |
|------|---|--|---|---|
| 1 | 40 | 240 | 7.60 | |
| 2 | 79 | 479 | 15.01 | |
| 3 | 119 | 718 | 22.61 | |
| 4 | 158 | 958 | 30.02 | |
| 5 | 198 | 1197 | 37.63 | |
| 6 | 237 | 1436 | 45.03 | |
| 7 | 276 | 1676 | 52.44 | |
| 8 | 316 | 1915 | 60.04 | |
| 9 | 355 | 2154 | 67.45 | |
| 10 | 395 | 2394 | 75.06 | |
| 11 | 434 | 2633 | 82.46 | |
| 12 | 473 | 2872 | 89.87 | |
| 13 | 513 | 3111 | 97.47 | |
| 14 | 552 | 3351 | 104.88 | |
| 15 | 592 | 3590 | 112.48 | |
| 16 | 631 | 3829 | 119.89 | |
| 17 | 670 | 4069 | 127.30 | |
| 18 | 710 | 4308 | 134.90 | |
| 19 | 749 | 4547 | 142.31 | |
| 20 | 789 | 4787 | 149.91 | |
| 21 | 828 | 5026 | 157.32 | |
| 22 | 867 | 5265 | 164.73 | |
| 23 | 907 | 5505 | 172.33 | |
| 24 | 946 | 5744 | 179.74 | |
| 25 | 986 | 5983 | 187.34 | |
| 26 | 1025 | 6222 | 194.75 | |
| 27 | 1064 | 6462 | 202.16 | |
| 28 | 1104 | 6701 | 209.76 | |
| 29 | 1143 | 6940 | 217.17 | |
| 30 | 1183 | 7180 | 224.77 | |
| 31 | 1222 | 7419 | 232.18 | |
| 32 | 1261 | 7658 | 239.59 | |
| 33 | 1301 | 7898 | 247.19 | |
| 34 | 1340 | 8137 | 254.60 | |
| 35 | 1380 | 8376 | 262.20 | |
| 36 | 1419 | 8616 | 269.61 | |
| 37 | 1458 | 8855 | 277.02 | |
| 38 | 1498 | 9094 | 284.62 | |
| 39 | 1537 | 9333 | 292.03 | |
| 40 | 1577 | 9573 | 299.63 | |
| 41 | 1616 | 9812 | 307.04 | |
| 42 | 1655 | 10051 | 314.45 | |
| 43 | 1695 | 10291 | 322.05 | |
| 44 | 1734 | 10530 | 329.46 | |
| 45 | 1774 | 10769 | 337.06 | |
| 46 | 1813 | 11009 | 344.47 | |
| 47 | 1852 | 11248 | 351.88 | |
| 48 | 1892 | 11487 | 359.48 | |
| 49 | 1931 | 11727 | 366.89 | |
| 50 | 1971 | 11966 | 374.49 | |
| 51 | 2010 | 12205 | 381.90 | |
| 52 | 2049 | 12444 | 389.31 | |

Table C2

Employee paid at weekly rates

| Week | Column 4 If total taxable pay to date exceeds £ | Column 5 And total taxable pay to date does not 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 does not 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. |
|------|---|--|---|--|
| 1 | 240 | 595 | 47.61 | |
| 2 | 479 | 1190 | 95.01 | |
| 3 | 718 | 1785 | 142.41 | |
| 4 | 958 | 2380 | 190.03 | |
| 5 | 1197 | 2975 | 237.43 | |
| 6 | 1436 | 3569 | 284.83 | |
| 7 | 1676 | 4164 | 332.45 | |
| 8 | 1915 | 4759 | 379.85 | |
| 9 | 2154 | 5354 | 427.25 | |
| 10 | 2394 | 5949 | 474.86 | |
| 11 | 2633 | 6543 | 522.27 | |
| 12 | 2872 | 7138 | 569.67 | |
| 13 | 3111 | 7733 | 617.07 | |
| 14 | 3351 | 8328 | 664.69 | |
| 15 | 3590 | 8923 | 712.09 | |
| 16 | 3829 | 9517 | 759.49 | |
| 17 | 4069 | 10112 | 807.10 | |
| 18 | 4308 | 10707 | 854.51 | |
| 19 | 4547 | 11302 | 901.91 | |
| 20 | 4787 | 11897 | 949.52 | |
| 21 | 5026 | 12491 | 996.93 | |
| 22 | 5265 | 13086 | 1044.33 | |
| 23 | 5505 | 13681 | 1091.94 | |
| 24 | 5744 | 14276 | 1139.34 | |
| 25 | 5983 | 14871 | 1186.75 | |
| 26 | 6222 | 15465 | 1234.15 | |
| 27 | 6462 | 16060 | 1281.76 | |
| 28 | 6701 | 16655 | 1329.17 | |
| 29 | 6940 | 17250 | 1376.57 | |
| 30 | 7180 | 17845 | 1424.18 | |
| 31 | 7419 | 18440 | 1471.58 | |
| 32 | 7658 | 19034 | 1518.99 | |
| 33 | 7898 | 19629 | 1566.60 | |
| 34 | 8137 | 20224 | 1614.00 | |
| 35 | 8376 | 20819 | 1661.41 | |
| 36 | 8616 | 21414 | 1709.02 | |
| 37 | 8855 | 22008 | 1756.42 | |
| 38 | 9094 | 22603 | 1803.83 | |
| 39 | 9333 | 23198 | 1851.23 | |
| 40 | 9573 | 23793 | 1898.84 | |
| 41 | 9812 | 24388 | 1946.24 | |
| 42 | 10051 | 24982 | 1993.65 | |
| 43 | 10291 | 25577 | 2041.26 | |
| 44 | 10530 | 26172 | 2088.66 | |
| 45 | 10769 | 26767 | 2136.07 | |
| 46 | 11009 | 27362 | 2183.68 | |
| 47 | 11248 | 27956 | 2231.08 | |
| 48 | 11487 | 28551 | 2278.48 | |
| 49 | 11727 | 29146 | 2326.10 | |
| 50 | 11966 | 29741 | 2373.50 | |
| 51 | 12205 | 30336 | 2420.90 | |
| 52 | 12444 | 30930 | 2468.31 | |

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 does not exceed £ | Column 9 Total tax due to date on pay in Column 7 £ |
|------|---|--|---|
| 1 | 595 | 2885 | 122.20 |
| 2 | 1190 | 5770 | 244.40 |
| 3 | 1785 | 8654 | 366.60 |
| 4 | 2380 | 11539 | 488.80 |
| 5 | 2975 | 14424 | 611.00 |
| 6 | 3569 | 17308 | 732.79 |
| 7 | 4164 | 20193 | 854.99 |
| 8 | 4759 | 23077 | 977.20 |
| 9 | 5354 | 25962 | 1099.40 |
| 10 | 5949 | 28847 | 1221.60 |
| 11 | 6543 | 31731 | 1343.39 |
| 12 | 7138 | 34616 | 1465.59 |
| 13 | 7733 | 37500 | 1587.79 |
| 14 | 8328 | 40385 | 1709.99 |
| 15 | 8923 | 43270 | 1832.20 |
| 16 | 9517 | 46154 | 1953.99 |
| 17 | 10112 | 49039 | 2076.19 |
| 18 | 10707 | 51924 | 2198.39 |
| 19 | 11302 | 54808 | 2320.59 |
| 20 | 11897 | 57693 | 2442.79 |
| 21 | 12491 | 60577 | 2564.58 |
| 22 | 13086 | 63462 | 2686.79 |
| 23 | 13681 | 66347 | 2808.99 |
| 24 | 14276 | 69231 | 2931.19 |
| 25 | 14871 | 72116 | 3053.39 |
| 26 | 15465 | 75000 | 3175.18 |
| 27 | 16060 | 77885 | 3297.38 |
| 28 | 16655 | 80770 | 3419.58 |
| 29 | 17250 | 83654 | 3541.78 |
| 30 | 17845 | 86539 | 3663.99 |
| 31 | 18440 | 89424 | 3786.19 |
| 32 | 19034 | 92308 | 3907.98 |
| 33 | 19629 | 95193 | 4030.18 |
| 34 | 20224 | 98077 | 4152.38 |
| 35 | 20819 | 100962 | 4274.58 |
| 36 | 21414 | 103847 | 4396.78 |
| 37 | 22008 | 106731 | 4518.58 |
| 38 | 22603 | 109616 | 4640.78 |
| 39 | 23198 | 112500 | 4762.98 |
| 40 | 23793 | 115385 | 4885.18 |
| 41 | 24388 | 118270 | 5007.38 |
| 42 | 24982 | 121154 | 5129.17 |
| 43 | 25577 | 124039 | 5251.37 |
| 44 | 26172 | 126924 | 5373.57 |
| 45 | 26767 | 129808 | 5495.78 |
| 46 | 27362 | 132693 | 5617.98 |
| 47 | 27956 | 135577 | 5739.77 |
| 48 | 28551 | 138462 | 5861.97 |
| 49 | 29146 | 141347 | 5984.17 |
| 50 | 29741 | 144231 | 6106.37 |
| 51 | 30336 | 147116 | 6228.57 |
| 52 | 30930 | 150000 | 6350.37 |

Is the total taxable pay to date more than the amount in Column 7 and does not 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 | 1061.12 |
| 2 | 5770 | 2122.24 |
| 3 | 8654 | 3182.90 |
| 4 | 11539 | 4244.02 |
| 5 | 14424 | 5305.14 |
| 6 | 17308 | 6365.80 |
| 7 | 20193 | 7426.92 |
| 8 | 23077 | 8487.58 |
| 9 | 25962 | 9548.70 |
| 10 | 28847 | 10609.82 |
| 11 | 31731 | 11670.48 |
| 12 | 34616 | 12731.60 |
| 13 | 37500 | 13792.26 |
| 14 | 40385 | 14853.38 |
| 15 | 43270 | 15914.50 |
| 16 | 46154 | 16975.16 |
| 17 | 49039 | 18036.29 |
| 18 | 51924 | 19097.41 |
| 19 | 54808 | 20158.07 |
| 20 | 57693 | 21219.19 |
| 21 | 60577 | 22279.85 |
| 22 | 63462 | 23340.97 |
| 23 | 66347 | 24402.09 |
| 24 | 69231 | 25462.75 |
| 25 | 72116 | 26523.87 |
| 26 | 75000 | 27584.53 |
| 27 | 77885 | 28645.65 |
| 28 | 80770 | 29706.77 |
| 29 | 83654 | 30767.43 |
| 30 | 86539 | 31828.55 |
| 31 | 89424 | 32889.67 |
| 32 | 92308 | 33950.33 |
| 33 | 95193 | 35011.45 |
| 34 | 98077 | 36072.12 |
| 35 | 100962 | 37133.24 |
| 36 | 103847 | 38194.36 |
| 37 | 106731 | 39255.02 |
| 38 | 109616 | 40316.14 |
| 39 | 112500 | 41376.80 |
| 40 | 115385 | 42437.92 |
| 41 | 118270 | 43499.04 |
| 42 | 121154 | 44559.70 |
| 43 | 124039 | 45620.82 |
| 44 | 126924 | 46681.94 |
| 45 | 129808 | 47742.60 |
| 46 | 132693 | 48803.72 |
| 47 | 135577 | 49864.38 |
| 48 | 138462 | 50925.50 |
| 49 | 141347 | 51986.62 |
| 50 | 144231 | 53047.28 |
| 51 | 147116 | 54108.40 |
| 52 | 150000 | 55169.07 |

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 | 51 | 10.20 | 100 | 20.00 | 5100 | 1020.00 |
| 2 | 0.40 | 52 | 10.40 | 200 | 40.00 | 5200 | 1040.00 |
| 3 | 0.60 | 53 | 10.60 | 300 | 60.00 | 5300 | 1060.00 |
| 4 | 0.80 | 54 | 10.80 | 400 | 80.00 | 5400 | 1080.00 |
| 5 | 1.00 | 55 | 11.00 | 500 | 100.00 | 5500 | 1100.00 |
| 6 | 1.20 | 56 | 11.20 | 600 | 120.00 | 5600 | 1120.00 |
| 7 | 1.40 | 57 | 11.40 | 700 | 140.00 | 5700 | 1140.00 |
| 8 | 1.60 | 58 | 11.60 | 800 | 160.00 | 5800 | 1160.00 |
| 9 | 1.80 | 59 | 11.80 | 900 | 180.00 | 5900 | 1180.00 |
| 10 | 2.00 | 60 | 12.00 | 1000 | 200.00 | 6000 | 1200.00 |
| 11 | 2.20 | 61 | 12.20 | 1100 | 220.00 | 6100 | 1220.00 |
| 12 | 2.40 | 62 | 12.40 | 1200 | 240.00 | 6200 | 1240.00 |
| 13 | 2.60 | 63 | 12.60 | 1300 | 260.00 | 6300 | 1260.00 |
| 14 | 2.80 | 64 | 12.80 | 1400 | 280.00 | 6400 | 1280.00 |
| 15 | 3.00 | 65 | 13.00 | 1500 | 300.00 | 6500 | 1300.00 |
| 16 | 3.20 | 66 | 13.20 | 1600 | 320.00 | 6600 | 1320.00 |
| 17 | 3.40 | 67 | 13.40 | 1700 | 340.00 | 6700 | 1340.00 |
| 18 | 3.60 | 68 | 13.60 | 1800 | 360.00 | 6800 | 1360.00 |
| 19 | 3.80 | 69 | 13.80 | 1900 | 380.00 | 6900 | 1380.00 |
| 20 | 4.00 | 70 | 14.00 | 2000 | 400.00 | 7000 | 1400.00 |
| 21 | 4.20 | 71 | 14.20 | 2100 | 420.00 | 7100 | 1420.00 |
| 22 | 4.40 | 72 | 14.40 | 2200 | 440.00 | 7200 | 1440.00 |
| 23 | 4.60 | 73 | 14.60 | 2300 | 460.00 | 7300 | 1460.00 |
| 24 | 4.80 | 74 | 14.80 | 2400 | 480.00 | 7400 | 1480.00 |
| 25 | 5.00 | 75 | 15.00 | 2500 | 500.00 | 7500 | 1500.00 |
| 26 | 5.20 | 76 | 15.20 | 2600 | 520.00 | 7600 | 1520.00 |
| 27 | 5.40 | 77 | 15.40 | 2700 | 540.00 | 7700 | 1540.00 |
| 28 | 5.60 | 78 | 15.60 | 2800 | 560.00 | 7800 | 1560.00 |
| 29 | 5.80 | 79 | 15.80 | 2900 | 580.00 | 7900 | 1580.00 |
| 30 | 6.00 | 80 | 16.00 | 3000 | 600.00 | 8000 | 1600.00 |
| 31 | 6.20 | 81 | 16.20 | 3100 | 620.00 | 8100 | 1620.00 |
| 32 | 6.40 | 82 | 16.40 | 3200 | 640.00 | 8200 | 1640.00 |
| 33 | 6.60 | 83 | 16.60 | 3300 | 660.00 | 8300 | 1660.00 |
| 34 | 6.80 | 84 | 16.80 | 3400 | 680.00 | 8400 | 1680.00 |
| 35 | 7.00 | 85 | 17.00 | 3500 | 700.00 | 8500 | 1700.00 |
| 36 | 7.20 | 86 | 17.20 | 3600 | 720.00 | 8600 | 1720.00 |
| 37 | 7.40 | 87 | 17.40 | 3700 | 740.00 | 8700 | 1740.00 |
| 38 | 7.60 | 88 | 17.60 | 3800 | 760.00 | 8800 | 1760.00 |
| 39 | 7.80 | 89 | 17.80 | 3900 | 780.00 | 8900 | 1780.00 |
| 40 | 8.00 | 90 | 18.00 | 4000 | 800.00 | 9000 | 1800.00 |
| 41 | 8.20 | 91 | 18.20 | 4100 | 820.00 | 9100 | 1820.00 |
| 42 | 8.40 | 92 | 18.40 | 4200 | 840.00 | 9200 | 1840.00 |
| 43 | 8.60 | 93 | 18.60 | 4300 | 860.00 | 9300 | 1860.00 |
| 44 | 8.80 | 94 | 18.80 | 4400 | 880.00 | 9400 | 1880.00 |
| 45 | 9.00 | 95 | 19.00 | 4500 | 900.00 | 9500 | 1900.00 |
| 46 | 9.20 | 96 | 19.20 | 4600 | 920.00 | 9600 | 1920.00 |
| 47 | 9.40 | 97 | 19.40 | 4700 | 940.00 | 9700 | 1940.00 |
| 48 | 9.60 | 98 | 19.60 | 4800 | 960.00 | 9800 | 1960.00 |
| 49 | 9.80 | 99 | 19.80 | 4900 | 980.00 | 9900 | 1980.00 |
| 50 | 10.00 | | | 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 is not 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 | 51 | 10.71 | 100 | 21.00 | 5100 | 1071.00 |
| 2 | 0.42 | 52 | 10.92 | 200 | 42.00 | 5200 | 1092.00 |
| 3 | 0.63 | 53 | 11.13 | 300 | 63.00 | 5300 | 1113.00 |
| 4 | 0.84 | 54 | 11.34 | 400 | 84.00 | 5400 | 1134.00 |
| 5 | 1.05 | 55 | 11.55 | 500 | 105.00 | 5500 | 1155.00 |
| 6 | 1.26 | 56 | 11.76 | 600 | 126.00 | 5600 | 1176.00 |
| 7 | 1.47 | 57 | 11.97 | 700 | 147.00 | 5700 | 1197.00 |
| 8 | 1.68 | 58 | 12.18 | 800 | 168.00 | 5800 | 1218.00 |
| 9 | 1.89 | 59 | 12.39 | 900 | 189.00 | 5900 | 1239.00 |
| 10 | 2.10 | 60 | 12.60 | 1000 | 210.00 | 6000 | 1260.00 |
| 11 | 2.31 | 61 | 12.81 | 1100 | 231.00 | 6100 | 1281.00 |
| 12 | 2.52 | 62 | 13.02 | 1200 | 252.00 | 6200 | 1302.00 |
| 13 | 2.73 | 63 | 13.23 | 1300 | 273.00 | 6300 | 1323.00 |
| 14 | 2.94 | 64 | 13.44 | 1400 | 294.00 | 6400 | 1344.00 |
| 15 | 3.15 | 65 | 13.65 | 1500 | 315.00 | 6500 | 1365.00 |
| 16 | 3.36 | 66 | 13.86 | 1600 | 336.00 | 6600 | 1386.00 |
| 17 | 3.57 | 67 | 14.07 | 1700 | 357.00 | 6700 | 1407.00 |
| 18 | 3.78 | 68 | 14.28 | 1800 | 378.00 | 6800 | 1428.00 |
| 19 | 3.99 | 69 | 14.49 | 1900 | 399.00 | 6900 | 1449.00 |
| 20 | 4.20 | 70 | 14.70 | 2000 | 420.00 | 7000 | 1470.00 |
| 21 | 4.41 | 71 | 14.91 | 2100 | 441.00 | 7100 | 1491.00 |
| 22 | 4.62 | 72 | 15.12 | 2200 | 462.00 | 7200 | 1512.00 |
| 23 | 4.83 | 73 | 15.33 | 2300 | 483.00 | 7300 | 1533.00 |
| 24 | 5.04 | 74 | 15.54 | 2400 | 504.00 | 7400 | 1554.00 |
| 25 | 5.25 | 75 | 15.75 | 2500 | 525.00 | 7500 | 1575.00 |
| 26 | 5.46 | 76 | 15.96 | 2600 | 546.00 | 7600 | 1596.00 |
| 27 | 5.67 | 77 | 16.17 | 2700 | 567.00 | 7700 | 1617.00 |
| 28 | 5.88 | 78 | 16.38 | 2800 | 588.00 | 7800 | 1638.00 |
| 29 | 6.09 | 79 | 16.59 | 2900 | 609.00 | 7900 | 1659.00 |
| 30 | 6.30 | 80 | 16.80 | 3000 | 630.00 | 8000 | 1680.00 |
| 31 | 6.51 | 81 | 17.01 | 3100 | 651.00 | 8100 | 1701.00 |
| 32 | 6.72 | 82 | 17.22 | 3200 | 672.00 | 8200 | 1722.00 |
| 33 | 6.93 | 83 | 17.43 | 3300 | 693.00 | 8300 | 1743.00 |
| 34 | 7.14 | 84 | 17.64 | 3400 | 714.00 | 8400 | 1764.00 |
| 35 | 7.35 | 85 | 17.85 | 3500 | 735.00 | 8500 | 1785.00 |
| 36 | 7.56 | 86 | 18.06 | 3600 | 756.00 | 8600 | 1806.00 |
| 37 | 7.77 | 87 | 18.27 | 3700 | 777.00 | 8700 | 1827.00 |
| 38 | 7.98 | 88 | 18.48 | 3800 | 798.00 | 8800 | 1848.00 |
| 39 | 8.19 | 89 | 18.69 | 3900 | 819.00 | 8900 | 1869.00 |
| 40 | 8.40 | 90 | 18.90 | 4000 | 840.00 | 9000 | 1890.00 |
| 41 | 8.61 | 91 | 19.11 | 4100 | 861.00 | 9100 | 1911.00 |
| 42 | 8.82 | 92 | 19.32 | 4200 | 882.00 | 9200 | 1932.00 |
| 43 | 9.03 | 93 | 19.53 | 4300 | 903.00 | 9300 | 1953.00 |
| 44 | 9.24 | 94 | 19.74 | 4400 | 924.00 | 9400 | 1974.00 |
| 45 | 9.45 | 95 | 19.95 | 4500 | 945.00 | 9500 | 1995.00 |
| 46 | 9.66 | 96 | 20.16 | 4600 | 966.00 | 9600 | 2016.00 |
| 47 | 9.87 | 97 | 20.37 | 4700 | 987.00 | 9700 | 2037.00 |
| 48 | 10.08 | 98 | 20.58 | 4800 | 1008.00 | 9800 | 2058.00 |
| 49 | 10.29 | 99 | 20.79 | 4900 | 1029.00 | 9900 | 2079.00 |
| 50 | 10.50 | | | 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 is not 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 | 51 | 20.91 | 100 | 41.00 | 5100 | 2091.00 |
| 2 | 0.82 | 52 | 21.32 | 200 | 82.00 | 5200 | 2132.00 |
| 3 | 1.23 | 53 | 21.73 | 300 | 123.00 | 5300 | 2173.00 |
| 4 | 1.64 | 54 | 22.14 | 400 | 164.00 | 5400 | 2214.00 |
| 5 | 2.05 | 55 | 22.55 | 500 | 205.00 | 5500 | 2255.00 |
| 6 | 2.46 | 56 | 22.96 | 600 | 246.00 | 5600 | 2296.00 |
| 7 | 2.87 | 57 | 23.37 | 700 | 287.00 | 5700 | 2337.00 |
| 8 | 3.28 | 58 | 23.78 | 800 | 328.00 | 5800 | 2378.00 |
| 9 | 3.69 | 59 | 24.19 | 900 | 369.00 | 5900 | 2419.00 |
| 10 | 4.10 | 60 | 24.60 | 1000 | 410.00 | 6000 | 2460.00 |
| 11 | 4.51 | 61 | 25.01 | 1100 | 451.00 | 6100 | 2501.00 |
| 12 | 4.92 | 62 | 25.42 | 1200 | 492.00 | 6200 | 2542.00 |
| 13 | 5.33 | 63 | 25.83 | 1300 | 533.00 | 6300 | 2583.00 |
| 14 | 5.74 | 64 | 26.24 | 1400 | 574.00 | 6400 | 2624.00 |
| 15 | 6.15 | 65 | 26.65 | 1500 | 615.00 | 6500 | 2665.00 |
| 16 | 6.56 | 66 | 27.06 | 1600 | 656.00 | 6600 | 2706.00 |
| 17 | 6.97 | 67 | 27.47 | 1700 | 697.00 | 6700 | 2747.00 |
| 18 | 7.38 | 68 | 27.88 | 1800 | 738.00 | 6800 | 2788.00 |
| 19 | 7.79 | 69 | 28.29 | 1900 | 779.00 | 6900 | 2829.00 |
| 20 | 8.20 | 70 | 28.70 | 2000 | 820.00 | 7000 | 2870.00 |
| 21 | 8.61 | 71 | 29.11 | 2100 | 861.00 | 7100 | 2911.00 |
| 22 | 9.02 | 72 | 29.52 | 2200 | 902.00 | 7200 | 2952.00 |
| 23 | 9.43 | 73 | 29.93 | 2300 | 943.00 | 7300 | 2993.00 |
| 24 | 9.84 | 74 | 30.34 | 2400 | 984.00 | 7400 | 3034.00 |
| 25 | 10.25 | 75 | 30.75 | 2500 | 1025.00 | 7500 | 3075.00 |
| 26 | 10.66 | 76 | 31.16 | 2600 | 1066.00 | 7600 | 3116.00 |
| 27 | 11.07 | 77 | 31.57 | 2700 | 1107.00 | 7700 | 3157.00 |
| 28 | 11.48 | 78 | 31.98 | 2800 | 1148.00 | 7800 | 3198.00 |
| 29 | 11.89 | 79 | 32.39 | 2900 | 1189.00 | 7900 | 3239.00 |
| 30 | 12.30 | 80 | 32.80 | 3000 | 1230.00 | 8000 | 3280.00 |
| 31 | 12.71 | 81 | 33.21 | 3100 | 1271.00 | 8100 | 3321.00 |
| 32 | 13.12 | 82 | 33.62 | 3200 | 1312.00 | 8200 | 3362.00 |
| 33 | 13.53 | 83 | 34.03 | 3300 | 1353.00 | 8300 | 3403.00 |
| 34 | 13.94 | 84 | 34.44 | 3400 | 1394.00 | 8400 | 3444.00 |
| 35 | 14.35 | 85 | 34.85 | 3500 | 1435.00 | 8500 | 3485.00 |
| 36 | 14.76 | 86 | 35.26 | 3600 | 1476.00 | 8600 | 3526.00 |
| 37 | 15.17 | 87 | 35.67 | 3700 | 1517.00 | 8700 | 3567.00 |
| 38 | 15.58 | 88 | 36.08 | 3800 | 1558.00 | 8800 | 3608.00 |
| 39 | 15.99 | 89 | 36.49 | 3900 | 1599.00 | 8900 | 3649.00 |
| 40 | 16.40 | 90 | 36.90 | 4000 | 1640.00 | 9000 | 3690.00 |
| 41 | 16.81 | 91 | 37.31 | 4100 | 1681.00 | 9100 | 3731.00 |
| 42 | 17.22 | 92 | 37.72 | 4200 | 1722.00 | 9200 | 3772.00 |
| 43 | 17.63 | 93 | 38.13 | 4300 | 1763.00 | 9300 | 3813.00 |
| 44 | 18.04 | 94 | 38.54 | 4400 | 1804.00 | 9400 | 3854.00 |
| 45 | 18.45 | 95 | 38.95 | 4500 | 1845.00 | 9500 | 3895.00 |
| 46 | 18.86 | 96 | 39.36 | 4600 | 1886.00 | 9600 | 3936.00 |
| 47 | 19.27 | 97 | 39.77 | 4700 | 1927.00 | 9700 | 3977.00 |
| 48 | 19.68 | 98 | 40.18 | 4800 | 1968.00 | 9800 | 4018.00 |
| 49 | 20.09 | 99 | 40.59 | 4900 | 2009.00 | 9900 | 4059.00 |
| 50 | 20.50 | | | 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 is not 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 | 100 | 46.00 | 6000 | 2760.00 |
| 2 | 0.92 | 52 | 23.92 | 200 | 92.00 | 6100 | 2806.00 |
| 3 | 1.38 | 53 | 24.38 | 300 | 138.00 | 6200 | 2852.00 |
| 4 | 1.84 | 54 | 24.84 | 400 | 184.00 | 6300 | 2898.00 |
| 5 | 2.30 | 55 | 25.30 | 500 | 230.00 | 6400 | 2944.00 |
| 6 | 2.76 | 56 | 25.76 | 600 | 276.00 | 6500 | 2990.00 |
| 7 | 3.22 | 57 | 26.22 | 700 | 322.00 | 6600 | 3036.00 |
| 8 | 3.68 | 58 | 26.68 | 800 | 368.00 | 6700 | 3082.00 |
| 9 | 4.14 | 59 | 27.14 | 900 | 414.00 | 6800 | 3128.00 |
| 10 | 4.60 | 60 | 27.60 | 1000 | 460.00 | 6900 | 3174.00 |
| 11 | 5.06 | 61 | 28.06 | 1100 | 506.00 | 7000 | 3220.00 |
| 12 | 5.52 | 62 | 28.52 | 1200 | 552.00 | 7100 | 3266.00 |
| 13 | 5.98 | 63 | 28.98 | 1300 | 598.00 | 7200 | 3312.00 |
| 14 | 6.44 | 64 | 29.44 | 1400 | 644.00 | 7300 | 3358.00 |
| 15 | 6.90 | 65 | 29.90 | 1500 | 690.00 | 7400 | 3404.00 |
| 16 | 7.36 | 66 | 30.36 | 1600 | 736.00 | 7500 | 3450.00 |
| 17 | 7.82 | 67 | 30.82 | 1700 | 782.00 | 7600 | 3496.00 |
| 18 | 8.28 | 68 | 31.28 | 1800 | 828.00 | 7700 | 3542.00 |
| 19 | 8.74 | 69 | 31.74 | 1900 | 874.00 | 7800 | 3588.00 |
| 20 | 9.20 | 70 | 32.20 | 2000 | 920.00 | 7900 | 3634.00 |
| 21 | 9.66 | 71 | 32.66 | 2100 | 966.00 | 8000 | 3680.00 |
| 22 | 10.12 | 72 | 33.12 | 2200 | 1012.00 | 8100 | 3726.00 |
| 23 | 10.58 | 73 | 33.58 | 2300 | 1058.00 | 8200 | 3772.00 |
| 24 | 11.04 | 74 | 34.04 | 2400 | 1104.00 | 8300 | 3818.00 |
| 25 | 11.50 | 75 | 34.50 | 2500 | 1150.00 | 8400 | 3864.00 |
| 26 | 11.96 | 76 | 34.96 | 2600 | 1196.00 | 8500 | 3910.00 |
| 27 | 12.42 | 77 | 35.42 | 2700 | 1242.00 | 8600 | 3956.00 |
| 28 | 12.88 | 78 | 35.88 | 2800 | 1288.00 | 8700 | 4002.00 |
| 29 | 13.34 | 79 | 36.34 | 2900 | 1334.00 | 8800 | 4048.00 |
| 30 | 13.80 | 80 | 36.80 | 3000 | 1380.00 | 8900 | 4094.00 |
| 31 | 14.26 | 81 | 37.26 | 3100 | 1426.00 | 9000 | 4140.00 |
| 32 | 14.72 | 82 | 37.72 | 3200 | 1472.00 | 9100 | 4186.00 |
| 33 | 15.18 | 83 | 38.18 | 3300 | 1518.00 | 9200 | 4232.00 |
| 34 | 15.64 | 84 | 38.64 | 3400 | 1564.00 | 9300 | 4278.00 |
| 35 | 16.10 | 85 | 39.10 | 3500 | 1610.00 | 9400 | 4324.00 |
| 36 | 16.56 | 86 | 39.56 | 3600 | 1656.00 | 9500 | 4370.00 |
| 37 | 17.02 | 87 | 40.02 | 3700 | 1702.00 | 9600 | 4416.00 |
| 38 | 17.48 | 88 | 40.48 | 3800 | 1748.00 | 9700 | 4462.00 |
| 39 | 17.94 | 89 | 40.94 | 3900 | 1794.00 | 9800 | 4508.00 |
| 40 | 18.40 | 90 | 41.40 | 4000 | 1840.00 | 9900 | 4554.00 |
| 41 | 18.86 | 91 | 41.86 | 4100 | 1886.00 | 10000 | 4600.00 |
| 42 | 19.32 | 92 | 42.32 | 4200 | 1932.00 | 20000 | 9200.00 |
| 43 | 19.78 | 93 | 42.78 | 4300 | 1978.00 | 30000 | 13800.00 |
| 44 | 20.24 | 94 | 43.24 | 4400 | 2024.00 | 40000 | 18400.00 |
| 45 | 20.70 | 95 | 43.70 | 4500 | 2070.00 | 50000 | 23000.00 |
| 46 | 21.16 | 96 | 44.16 | 4600 | 2116.00 | 60000 | 27600.00 |
| 47 | 21.62 | 97 | 44.62 | 4700 | 2162.00 | 70000 | 32200.00 |
| 48 | 22.08 | 98 | 45.08 | 4800 | 2208.00 | 80000 | 36800.00 |
| 49 | 22.54 | 99 | 45.54 | 4900 | 2254.00 | 90000 | 41400.00 |
| 50 | 23.00 | | | 5000 | 2300.00 | 100000 | 46000.00 |
| | | | | 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 |

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

Welsh rate

Welsh monthly paid

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

| Month | Column 1 | Month | Column 1 | Month | Column 1 |
|-------|----------|-------|----------|-------|----------|
| 1 | 3125 | 5 | 15625 | 9 | 28125 |
| 2 | 6250 | 6 | 18750 | 10 | 31250 |
| 3 | 9375 | 7 | 21875 | 11 | 34375 |
| 4 | 12500 | 8 | 25000 | 12 | 37500 |

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 Welsh Table B on pages 25 and 26.

If your employee's total taxable pay to date is more than the amount in Column 1, use Welsh Tables C and D on pages 27, 29 and 30.

Welsh weekly paid

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

| Week | Column 1 | Week | Column 1 | Week | Column 1 |
|------|----------|------|----------|------|----------|
| 1 | 722 | 21 | 15145 | 41 | 29568 |
| 2 | 1443 | 22 | 15866 | 42 | 30289 |
| 3 | 2164 | 23 | 16587 | 43 | 31010 |
| 4 | 2885 | 24 | 17308 | 44 | 31731 |
| 5 | 3606 | 25 | 18029 | 45 | 32452 |
| 6 | 4327 | 26 | 18750 | 46 | 33174 |
| 7 | 5049 | 27 | 19472 | 47 | 33895 |
| 8 | 5770 | 28 | 20193 | 48 | 34616 |
| 9 | 6491 | 29 | 20914 | 49 | 35337 |
| 10 | 7212 | 30 | 21635 | 50 | 36058 |
| 11 | 7933 | 31 | 22356 | 51 | 36779 |
| 12 | 8654 | 32 | 23077 | 52 | 37500 |
| 13 | 9375 | 33 | 23799 | | |
| 14 | 10097 | 34 | 24520 | | |
| 15 | 10818 | 35 | 25241 | | |
| 16 | 11539 | 36 | 25962 | | |
| 17 | 12260 | 37 | 26683 | | |
| 18 | 12981 | 38 | 27404 | | |
| 19 | 13702 | 39 | 28125 | | |
| 20 | 14424 | 40 | 28847 | | |

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 Welsh Table B on pages 25 and 26.

If your employee's total taxable pay to date is more than the amount in Column 1, use Welsh Tables C and D on pages 28, 29 and 30.

How to use Welsh Table B - weekly paid

Example 10 - all prefix C codes except CBR and CD prefix codes

Employee's code is **C431L**

The pay week is in **Week 11**

| | |
|---|------------------|
| Pay in the week is | £203.00 |
| Plus previous pay to date | £1,827.00 |
| Total pay to date | £2,030.00 |
| Minus Pay Adjustment Tables A figure at Week 11 code C431L | £913.66 |
| Total taxable pay to date | £1,116.34 |
| Rounded down to the nearest pound | £1,116 |

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 25 and 26 for the nearest round figure below £1,116, it's £1,100.

Then use Table B on pages 25 and 26 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 | £220.00 |
| Plus tax due on £16 from Table B | £3.20 |
| Total tax due | £223.20 |

Example 11 - code CBR only

Employee's code is **CBR**

The pay week is in **Week 11**

| | |
|----------------------------------|------------------|
| Pay in the week is | £140.00 |
| Plus previous pay to date | £1,360.00 |
| Total pay to date | £1,500.00 |

You do not need to use the Pay Adjustment Tables A for code CBR.

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

| | |
|-----------------------------------|------------------|
| Total taxable pay to date | £1,500.00 |
| Rounded down to the nearest pound | £1,500 |

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

- use Table B on pages 25 and 26
- 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 - Welsh basic rate (tax at 20%)

Pages 2, 23 and 24 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 - Welsh basic rate (tax at 20%) *continued*

Pages 2, 23 and 24 tell you when to use this table.

Table B - Tax at 20%

Tax due on taxable pay from £15,100 to £37,500

| 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 | Total taxable pay to date | Total tax due to date |
|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|
| 15100 | 3020.00 | 20100 | 4020.00 | 25100 | 5020.00 | 30100 | 6020.00 | 35100 | 7020.00 |
| 15200 | 3040.00 | 20200 | 4040.00 | 25200 | 5040.00 | 30200 | 6040.00 | 35200 | 7040.00 |
| 15300 | 3060.00 | 20300 | 4060.00 | 25300 | 5060.00 | 30300 | 6060.00 | 35300 | 7060.00 |
| 15400 | 3080.00 | 20400 | 4080.00 | 25400 | 5080.00 | 30400 | 6080.00 | 35400 | 7080.00 |
| 15500 | 3100.00 | 20500 | 4100.00 | 25500 | 5100.00 | 30500 | 6100.00 | 35500 | 7100.00 |
| 15600 | 3120.00 | 20600 | 4120.00 | 25600 | 5120.00 | 30600 | 6120.00 | 35600 | 7120.00 |
| 15700 | 3140.00 | 20700 | 4140.00 | 25700 | 5140.00 | 30700 | 6140.00 | 35700 | 7140.00 |
| 15800 | 3160.00 | 20800 | 4160.00 | 25800 | 5160.00 | 30800 | 6160.00 | 35800 | 7160.00 |
| 15900 | 3180.00 | 20900 | 4180.00 | 25900 | 5180.00 | 30900 | 6180.00 | 35900 | 7180.00 |
| 16000 | 3200.00 | 21000 | 4200.00 | 26000 | 5200.00 | 31000 | 6200.00 | 36000 | 7200.00 |
| 16100 | 3220.00 | 21100 | 4220.00 | 26100 | 5220.00 | 31100 | 6220.00 | 36100 | 7220.00 |
| 16200 | 3240.00 | 21200 | 4240.00 | 26200 | 5240.00 | 31200 | 6240.00 | 36200 | 7240.00 |
| 16300 | 3260.00 | 21300 | 4260.00 | 26300 | 5260.00 | 31300 | 6260.00 | 36300 | 7260.00 |
| 16400 | 3280.00 | 21400 | 4280.00 | 26400 | 5280.00 | 31400 | 6280.00 | 36400 | 7280.00 |
| 16500 | 3300.00 | 21500 | 4300.00 | 26500 | 5300.00 | 31500 | 6300.00 | 36500 | 7300.00 |
| 16600 | 3320.00 | 21600 | 4320.00 | 26600 | 5320.00 | 31600 | 6320.00 | 36600 | 7320.00 |
| 16700 | 3340.00 | 21700 | 4340.00 | 26700 | 5340.00 | 31700 | 6340.00 | 36700 | 7340.00 |
| 16800 | 3360.00 | 21800 | 4360.00 | 26800 | 5360.00 | 31800 | 6360.00 | 36800 | 7360.00 |
| 16900 | 3380.00 | 21900 | 4380.00 | 26900 | 5380.00 | 31900 | 6380.00 | 36900 | 7380.00 |
| 17000 | 3400.00 | 22000 | 4400.00 | 27000 | 5400.00 | 32000 | 6400.00 | 37000 | 7400.00 |
| 17100 | 3420.00 | 22100 | 4420.00 | 27100 | 5420.00 | 32100 | 6420.00 | 37100 | 7420.00 |
| 17200 | 3440.00 | 22200 | 4440.00 | 27200 | 5440.00 | 32200 | 6440.00 | 37200 | 7440.00 |
| 17300 | 3460.00 | 22300 | 4460.00 | 27300 | 5460.00 | 32300 | 6460.00 | 37300 | 7460.00 |
| 17400 | 3480.00 | 22400 | 4480.00 | 27400 | 5480.00 | 32400 | 6480.00 | 37400 | 7480.00 |
| 17500 | 3500.00 | 22500 | 4500.00 | 27500 | 5500.00 | 32500 | 6500.00 | 37500 | 7500.00 |
| 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 | 34600 | 6920.00 | | |
| 19700 | 3940.00 | 24700 | 4940.00 | 29700 | 5940.00 | 34700 | 6940.00 | | |
| 19800 | 3960.00 | 24800 | 4960.00 | 29800 | 5960.00 | 34800 | 6960.00 | | |
| 19900 | 3980.00 | 24900 | 4980.00 | 29900 | 5980.00 | 34900 | 6980.00 | | |
| 20000 | 4000.00 | 25000 | 5000.00 | 30000 | 6000.00 | 35000 | 7000.00 | | |

Where the exact amount of taxable pay is not 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 - Welsh monthly paid

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

Example 12 - Table C1

Example payment is for **Month 4**

Taxable pay to date from RT11 column 5 **£20,233.00**

Find tax due at **higher rate** - 40%

Taxable pay **£20,233.00**

Minus taxable pay Column 1 **£12,500.00**

Taxable pay at 40% **£7,733.00**

Example 13 - Table C2

Example payment is for **Month 4**

Taxable pay to date from RT11 Column 5 **£57,500.00**

Find tax due at **additional rate** - 45%

Taxable pay **£57,500.00**

Minus taxable pay Column 4 **£50,000.00**

Taxable pay at 45% **£7,500.00**

First use Table D1 on page 29 for the nearest round figure below £7,733.00, it's £7,700.

Then use Table D1 on page 29 for the remainder of £7,700, it's £33.

Use Table D2 on page 30 to find tax due on £7,500.

| 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 |

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

Higher rate tax due on £7,700 from Table D1 **£3,080.00**

Plus tax due on £33 from Table D1 **£13.20**

£3,093.20

Add figure from Table C1 Column 3 for **Month 4**

£2,500.00

Total tax due

£5,593.20

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

Add figure from Table C2 Column 5 for **Month 4**

£17,500.00

Total tax due

£20,875.00

Tables C - Welsh monthly paid

Page 23 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 does not exceed £ | Column 3 Total tax due to date on pay in Column 1 £ |
|-------|---|--|---|
| 1 | 3125 | 12500 | 625.00 |
| 2 | 6250 | 25000 | 1250.00 |
| 3 | 9375 | 37500 | 1875.00 |
| 4 | 12500 | 50000 | 2500.00 |
| 5 | 15625 | 62500 | 3125.00 |
| 6 | 18750 | 75000 | 3750.00 |
| 7 | 21875 | 87500 | 4375.00 |
| 8 | 25000 | 100000 | 5000.00 |
| 9 | 28125 | 112500 | 5625.00 |
| 10 | 31250 | 125000 | 6250.00 |
| 11 | 34375 | 137500 | 6875.00 |
| 12 | 37500 | 150000 | 7500.00 |

Is the total taxable pay to date more than the amount in Column 1 and does not 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 29) 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 | 4375.00 |
| 25000 | 8750.00 |
| 37500 | 13125.00 |
| 50000 | 17500.00 |
| 62500 | 21875.00 |
| 75000 | 26250.00 |
| 87500 | 30625.00 |
| 100000 | 35000.00 |
| 112500 | 39375.00 |
| 125000 | 43750.00 |
| 137500 | 48125.00 |
| 150000 | 52500.00 |

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 30) on the amount by which the total taxable pay to date exceeds the figure in Column 4.

Tables C - Welsh weekly paid

Page 23 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 does not 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 does not 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 29) 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. | Column 4 If total taxable pay to date exceeds £ | Column 5 Total tax due to date on pay in Column 4 £ | 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 30) on the amount by which the total taxable pay to date exceeds the figure in Column 4. |
| 1 | 722 | 2885 | 144.56 | | | 2885 | |
| 2 | 1443 | 5770 | 288.73 | | 5770 | 2019.57 | |
| 3 | 2164 | 8654 | 432.90 | | 8654 | 3028.91 | |
| 4 | 2885 | 11539 | 577.07 | | 11539 | 4038.70 | |
| 5 | 3606 | 14424 | 721.24 | | 14424 | 5048.49 | |
| 6 | 4327 | 17308 | 865.41 | | 17308 | 6057.83 | |
| 7 | 5049 | 20193 | 1009.98 | | 20193 | 7067.61 | |
| 8 | 5770 | 23077 | 1154.15 | | 23077 | 8076.95 | |
| 9 | 6491 | 25962 | 1298.32 | | 25962 | 9086.74 | |
| 10 | 7212 | 28847 | 1442.49 | | 28847 | 10096.53 | |
| 11 | 7933 | 31731 | 1586.66 | | 31731 | 11105.87 | |
| 12 | 8654 | 34616 | 1730.83 | | 34616 | 12115.66 | |
| 13 | 9375 | 37500 | 1875.00 | | 37500 | 13125.00 | |
| 14 | 10097 | 40385 | 2019.56 | | 40385 | 14134.78 | |
| 15 | 10818 | 43270 | 2163.73 | | 43270 | 15144.57 | |
| 16 | 11539 | 46154 | 2307.90 | | 46154 | 16153.91 | |
| 17 | 12260 | 49039 | 2452.07 | | 49039 | 17163.70 | |
| 18 | 12981 | 51924 | 2596.24 | | 51924 | 18173.49 | |
| 19 | 13702 | 54808 | 2740.41 | | 54808 | 19182.83 | |
| 20 | 14424 | 57693 | 2884.98 | | 57693 | 20192.61 | |
| 21 | 15145 | 60577 | 3029.15 | | 60577 | 21201.95 | |
| 22 | 15866 | 63462 | 3173.32 | | 63462 | 22211.74 | |
| 23 | 16587 | 66347 | 3317.49 | | 66347 | 23221.53 | |
| 24 | 17308 | 69231 | 3461.66 | | 69231 | 24230.87 | |
| 25 | 18029 | 72116 | 3605.83 | | 72116 | 25240.66 | |
| 26 | 18750 | 75000 | 3750.00 | | 75000 | 26250.00 | |
| 27 | 19472 | 77885 | 3894.56 | | 77885 | 27259.78 | |
| 28 | 20193 | 80770 | 4038.73 | | 80770 | 28269.57 | |
| 29 | 20914 | 83654 | 4182.90 | | 83654 | 29278.91 | |
| 30 | 21635 | 86539 | 4327.07 | | 86539 | 30288.70 | |
| 31 | 22356 | 89424 | 4471.24 | | 89424 | 31298.49 | |
| 32 | 23077 | 92308 | 4615.41 | | 92308 | 32307.83 | |
| 33 | 23799 | 95193 | 4759.98 | | 95193 | 33317.61 | |
| 34 | 24520 | 98077 | 4904.15 | | 98077 | 34326.95 | |
| 35 | 25241 | 100962 | 5048.32 | | 100962 | 35336.74 | |
| 36 | 25962 | 103847 | 5192.49 | | 103847 | 36346.53 | |
| 37 | 26683 | 106731 | 5336.66 | | 106731 | 37355.87 | |
| 38 | 27404 | 109616 | 5480.83 | | 109616 | 38365.66 | |
| 39 | 28125 | 112500 | 5625.00 | | 112500 | 39375.00 | |
| 40 | 28847 | 115385 | 5769.56 | | 115385 | 40384.78 | |
| 41 | 29568 | 118270 | 5913.73 | | 118270 | 41394.57 | |
| 42 | 30289 | 121154 | 6057.90 | | 121154 | 42403.91 | |
| 43 | 31010 | 124039 | 6202.07 | | 124039 | 43413.70 | |
| 44 | 31731 | 126924 | 6346.24 | | 126924 | 44423.49 | |
| 45 | 32452 | 129808 | 6490.41 | | 129808 | 45432.83 | |
| 46 | 33174 | 132693 | 6634.98 | | 132693 | 46442.61 | |
| 47 | 33895 | 135577 | 6779.15 | | 135577 | 47451.95 | |
| 48 | 34616 | 138462 | 6923.32 | | 138462 | 48461.74 | |
| 49 | 35337 | 141347 | 7067.49 | | 141347 | 49471.53 | |
| 50 | 36058 | 144231 | 7211.66 | | 144231 | 50480.87 | |
| 51 | 36779 | 147116 | 7355.83 | | 147116 | 51490.66 | |
| 52 | 37500 | 150000 | 7500.00 | | 150000 | 52500.00 | |

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

Also to be used for tax code CD0. Pages 23, 27 and 28 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 | 51 | 20.40 | 100 | 40.00 | 5100 | 2040.00 |
| 2 | 0.80 | 52 | 20.80 | 200 | 80.00 | 5200 | 2080.00 |
| 3 | 1.20 | 53 | 21.20 | 300 | 120.00 | 5300 | 2120.00 |
| 4 | 1.60 | 54 | 21.60 | 400 | 160.00 | 5400 | 2160.00 |
| 5 | 2.00 | 55 | 22.00 | 500 | 200.00 | 5500 | 2200.00 |
| 6 | 2.40 | 56 | 22.40 | 600 | 240.00 | 5600 | 2240.00 |
| 7 | 2.80 | 57 | 22.80 | 700 | 280.00 | 5700 | 2280.00 |
| 8 | 3.20 | 58 | 23.20 | 800 | 320.00 | 5800 | 2320.00 |
| 9 | 3.60 | 59 | 23.60 | 900 | 360.00 | 5900 | 2360.00 |
| 10 | 4.00 | 60 | 24.00 | 1000 | 400.00 | 6000 | 2400.00 |
| 11 | 4.40 | 61 | 24.40 | 1100 | 440.00 | 6100 | 2440.00 |
| 12 | 4.80 | 62 | 24.80 | 1200 | 480.00 | 6200 | 2480.00 |
| 13 | 5.20 | 63 | 25.20 | 1300 | 520.00 | 6300 | 2520.00 |
| 14 | 5.60 | 64 | 25.60 | 1400 | 560.00 | 6400 | 2560.00 |
| 15 | 6.00 | 65 | 26.00 | 1500 | 600.00 | 6500 | 2600.00 |
| 16 | 6.40 | 66 | 26.40 | 1600 | 640.00 | 6600 | 2640.00 |
| 17 | 6.80 | 67 | 26.80 | 1700 | 680.00 | 6700 | 2680.00 |
| 18 | 7.20 | 68 | 27.20 | 1800 | 720.00 | 6800 | 2720.00 |
| 19 | 7.60 | 69 | 27.60 | 1900 | 760.00 | 6900 | 2760.00 |
| 20 | 8.00 | 70 | 28.00 | 2000 | 800.00 | 7000 | 2800.00 |
| 21 | 8.40 | 71 | 28.40 | 2100 | 840.00 | 7100 | 2840.00 |
| 22 | 8.80 | 72 | 28.80 | 2200 | 880.00 | 7200 | 2880.00 |
| 23 | 9.20 | 73 | 29.20 | 2300 | 920.00 | 7300 | 2920.00 |
| 24 | 9.60 | 74 | 29.60 | 2400 | 960.00 | 7400 | 2960.00 |
| 25 | 10.00 | 75 | 30.00 | 2500 | 1000.00 | 7500 | 3000.00 |
| 26 | 10.40 | 76 | 30.40 | 2600 | 1040.00 | 7600 | 3040.00 |
| 27 | 10.80 | 77 | 30.80 | 2700 | 1080.00 | 7700 | 3080.00 |
| 28 | 11.20 | 78 | 31.20 | 2800 | 1120.00 | 7800 | 3120.00 |
| 29 | 11.60 | 79 | 31.60 | 2900 | 1160.00 | 7900 | 3160.00 |
| 30 | 12.00 | 80 | 32.00 | 3000 | 1200.00 | 8000 | 3200.00 |
| 31 | 12.40 | 81 | 32.40 | 3100 | 1240.00 | 8100 | 3240.00 |
| 32 | 12.80 | 82 | 32.80 | 3200 | 1280.00 | 8200 | 3280.00 |
| 33 | 13.20 | 83 | 33.20 | 3300 | 1320.00 | 8300 | 3320.00 |
| 34 | 13.60 | 84 | 33.60 | 3400 | 1360.00 | 8400 | 3360.00 |
| 35 | 14.00 | 85 | 34.00 | 3500 | 1400.00 | 8500 | 3400.00 |
| 36 | 14.40 | 86 | 34.40 | 3600 | 1440.00 | 8600 | 3440.00 |
| 37 | 14.80 | 87 | 34.80 | 3700 | 1480.00 | 8700 | 3480.00 |
| 38 | 15.20 | 88 | 35.20 | 3800 | 1520.00 | 8800 | 3520.00 |
| 39 | 15.60 | 89 | 35.60 | 3900 | 1560.00 | 8900 | 3560.00 |
| 40 | 16.00 | 90 | 36.00 | 4000 | 1600.00 | 9000 | 3600.00 |
| 41 | 16.40 | 91 | 36.40 | 4100 | 1640.00 | 9100 | 3640.00 |
| 42 | 16.80 | 92 | 36.80 | 4200 | 1680.00 | 9200 | 3680.00 |
| 43 | 17.20 | 93 | 37.20 | 4300 | 1720.00 | 9300 | 3720.00 |
| 44 | 17.60 | 94 | 37.60 | 4400 | 1760.00 | 9400 | 3760.00 |
| 45 | 18.00 | 95 | 38.00 | 4500 | 1800.00 | 9500 | 3800.00 |
| 46 | 18.40 | 96 | 38.40 | 4600 | 1840.00 | 9600 | 3840.00 |
| 47 | 18.80 | 97 | 38.80 | 4700 | 1880.00 | 9700 | 3880.00 |
| 48 | 19.20 | 98 | 39.20 | 4800 | 1920.00 | 9800 | 3920.00 |
| 49 | 19.60 | 99 | 39.60 | 4900 | 1960.00 | 9900 | 3960.00 |
| 50 | 20.00 | | | 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 is not 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 – Welsh additional rate (tax at 45%)

Also to be used for tax code CD1. Pages 27 and 28 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 | 100 | 45.00 | 6000 | 2700.00 |
| 2 | 0.90 | 52 | 23.40 | 200 | 90.00 | 6100 | 2745.00 |
| 3 | 1.35 | 53 | 23.85 | 300 | 135.00 | 6200 | 2790.00 |
| 4 | 1.80 | 54 | 24.30 | 400 | 180.00 | 6300 | 2835.00 |
| 5 | 2.25 | 55 | 24.75 | 500 | 225.00 | 6400 | 2880.00 |
| 6 | 2.70 | 56 | 25.20 | 600 | 270.00 | 6500 | 2925.00 |
| 7 | 3.15 | 57 | 25.65 | 700 | 315.00 | 6600 | 2970.00 |
| 8 | 3.60 | 58 | 26.10 | 800 | 360.00 | 6700 | 3015.00 |
| 9 | 4.05 | 59 | 26.55 | 900 | 405.00 | 6800 | 3060.00 |
| 10 | 4.50 | 60 | 27.00 | 1000 | 450.00 | 6900 | 3105.00 |
| 11 | 4.95 | 61 | 27.45 | 1100 | 495.00 | 7000 | 3150.00 |
| 12 | 5.40 | 62 | 27.90 | 1200 | 540.00 | 7100 | 3195.00 |
| 13 | 5.85 | 63 | 28.35 | 1300 | 585.00 | 7200 | 3240.00 |
| 14 | 6.30 | 64 | 28.80 | 1400 | 630.00 | 7300 | 3285.00 |
| 15 | 6.75 | 65 | 29.25 | 1500 | 675.00 | 7400 | 3330.00 |
| 16 | 7.20 | 66 | 29.70 | 1600 | 720.00 | 7500 | 3375.00 |
| 17 | 7.65 | 67 | 30.15 | 1700 | 765.00 | 7600 | 3420.00 |
| 18 | 8.10 | 68 | 30.60 | 1800 | 810.00 | 7700 | 3465.00 |
| 19 | 8.55 | 69 | 31.05 | 1900 | 855.00 | 7800 | 3510.00 |
| 20 | 9.00 | 70 | 31.50 | 2000 | 900.00 | 7900 | 3555.00 |
| 21 | 9.45 | 71 | 31.95 | 2100 | 945.00 | 8000 | 3600.00 |
| 22 | 9.90 | 72 | 32.40 | 2200 | 990.00 | 8100 | 3645.00 |
| 23 | 10.35 | 73 | 32.85 | 2300 | 1035.00 | 8200 | 3690.00 |
| 24 | 10.80 | 74 | 33.30 | 2400 | 1080.00 | 8300 | 3735.00 |
| 25 | 11.25 | 75 | 33.75 | 2500 | 1125.00 | 8400 | 3780.00 |
| 26 | 11.70 | 76 | 34.20 | 2600 | 1170.00 | 8500 | 3825.00 |
| 27 | 12.15 | 77 | 34.65 | 2700 | 1215.00 | 8600 | 3870.00 |
| 28 | 12.60 | 78 | 35.10 | 2800 | 1260.00 | 8700 | 3915.00 |
| 29 | 13.05 | 79 | 35.55 | 2900 | 1305.00 | 8800 | 3960.00 |
| 30 | 13.50 | 80 | 36.00 | 3000 | 1350.00 | 8900 | 4005.00 |
| 31 | 13.95 | 81 | 36.45 | 3100 | 1395.00 | 9000 | 4050.00 |
| 32 | 14.40 | 82 | 36.90 | 3200 | 1440.00 | 9100 | 4095.00 |
| 33 | 14.85 | 83 | 37.35 | 3300 | 1485.00 | 9200 | 4140.00 |
| 34 | 15.30 | 84 | 37.80 | 3400 | 1530.00 | 9300 | 4185.00 |
| 35 | 15.75 | 85 | 38.25 | 3500 | 1575.00 | 9400 | 4230.00 |
| 36 | 16.20 | 86 | 38.70 | 3600 | 1620.00 | 9500 | 4275.00 |
| 37 | 16.65 | 87 | 39.15 | 3700 | 1665.00 | 9600 | 4320.00 |
| 38 | 17.10 | 88 | 39.60 | 3800 | 1710.00 | 9700 | 4365.00 |
| 39 | 17.55 | 89 | 40.05 | 3900 | 1755.00 | 9800 | 4410.00 |
| 40 | 18.00 | 90 | 40.50 | 4000 | 1800.00 | 9900 | 4455.00 |
| 41 | 18.45 | 91 | 40.95 | 4100 | 1845.00 | 10000 | 4500.00 |
| 42 | 18.90 | 92 | 41.40 | 4200 | 1890.00 | 20000 | 9000.00 |
| 43 | 19.35 | 93 | 41.85 | 4300 | 1935.00 | 30000 | 13500.00 |
| 44 | 19.80 | 94 | 42.30 | 4400 | 1980.00 | 40000 | 18000.00 |
| 45 | 20.25 | 95 | 42.75 | 4500 | 2025.00 | 50000 | 22500.00 |
| 46 | 20.70 | 96 | 43.20 | 4600 | 2070.00 | 60000 | 27000.00 |
| 47 | 21.15 | 97 | 43.65 | 4700 | 2115.00 | 70000 | 31500.00 |
| 48 | 21.60 | 98 | 44.10 | 4800 | 2160.00 | 80000 | 36000.00 |
| 49 | 22.05 | 99 | 44.55 | 4900 | 2205.00 | 90000 | 40500.00 |
| 50 | 22.50 | | | 5000 | 2250.00 | 100000 | 45000.00 |
| | | | | 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 |

Where the exact amount of taxable pay is not 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

For wider interactive business help, go to www.gov.uk/set-up-business

Webinars

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

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're 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

For more help with our online services, contact the helpline 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

Employer helplines

If you've:

- 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

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

Yr Iaith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau cymorth Cymraeg, ewch i www.gov.uk/cymraeg sgröliwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CThEM)' ac 'Arweiniad a thafenni 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 0300 123 1074 and ask to speak to the Customer Service Team.

Help and support 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

To view our video clips, go to www.youtube.com/hmrcgovuk

Follow us on Twitter @HMRCbusiness: twitter.com/HMRCbusiness

Join our HMRC Online Customer Forum

Our customer forum is for you and provides the help, support and guidance you need. You can ask questions, see what others are asking and get the answers and top tips you need to support you in running your business.

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

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, update PAYE Online to make sure 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
PT Operations North East England
HM Revenue and Customs
BX9 1BX, United Kingdom

Tell us your employer PAYE and Accounts Office references when you contact us. You'll 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

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

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