



HM Revenue
& Customs

Tables B to D (April 2022)

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 2022

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 £37,700
English and Northern Irish higher rate	40%	on taxable income	£37,701 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 £2,162
Scottish basic rate	20%	on taxable income	£2,163 to £13,118
Scottish intermediate rate	21%	on taxable income	£13,119 to £31,092
Scottish higher rate	41%	on taxable income	£31,093 to £150,000
Scottish top rate	46%	on taxable income	£150,001 and above
Welsh basic rate	20%	on taxable income	£1 to £37,700
Welsh higher rate	40%	on taxable income	£37,701 to £150,000
Welsh additional rate	45%	on taxable income	£150,001 and above

Income Tax rates and thresholds are subject to parliamentary approval.

Maximum deduction

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

Monthly chart to work out which month number to use

This is the same as the RT11 month number.

Monthly chart

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

Weekly chart to work out which week number to use

This is the same as the RT11 week number.

Weekly chart

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

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	3142	5	15709	9	28275
2	6284	6	18850	10	31417
3	9425	7	21992	11	34559
4	12567	8	25134	12	37700

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	725	21	15225	41	29725
2	1450	22	15950	42	30450
3	2175	23	16675	43	31175
4	2900	24	17400	44	31900
5	3625	25	18125	45	32625
6	4350	26	18850	46	33350
7	5075	27	19575	47	34075
8	5800	28	20300	48	34800
9	6525	29	21025	49	35525
10	7250	30	21750	50	36250
11	7975	31	22475	51	36975
12	8700	32	23200	52	37700
13	9425	33	23925		
14	10150	34	24650		
15	10875	35	25375		
16	11600	36	26100		
17	12325	37	26825		
18	13050	38	27550		
19	13775	39	28275		
20	14500	40	29000		

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 £37,700

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	37600	7520.00
17700	3540.00	22700	4540.00	27700	5540.00	32700	6540.00	37700	7540.00
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 **£20,300.00**

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

Taxable pay **£20,300.00**

Minus taxable pay Column 1 **£12,567.00**

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** **£2,513.46**
Total tax due **£5,606.66**

Additional rate tax due on £7,500 from Table D2 **£3,375.00**
 Add figure from Table C2 Column 5 for **Month 4** **£17,486.66**
Total tax due **£20,861.66**

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	3142	12500	628.46
2	6284	25000	1256.93
3	9425	37500	1885.00
4	12567	50000	2513.46
5	15709	62500	3141.93
6	18850	75000	3770.00
7	21992	87500	4398.46
8	25134	100000	5026.93
9	28275	112500	5655.00
10	31417	125000	6283.46
11	34559	137500	6911.93
12	37700	150000	7540.00

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	4371.66
25000	8743.33
37500	13115.00
50000	17486.66
62500	21858.33
75000	26230.00
87500	30601.66
100000	34973.33
112500	39345.00
125000	43716.66
137500	48088.33
150000	52460.00

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 £		Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £	
1	725	2885	145.00	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.	2885	1009.01	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.
2	1450	5770	290.00		5770	2018.03	
3	2175	8654	435.00		8654	3026.60	
4	2900	11539	580.00		11539	4035.62	
5	3625	14424	725.00		14424	5044.64	
6	4350	17308	870.00		17308	6053.21	
7	5075	20193	1015.00		20193	7062.23	
8	5800	23077	1160.00		23077	8070.80	
9	6525	25962	1305.00		25962	9079.82	
10	7250	28847	1450.00		28847	10088.84	
11	7975	31731	1595.00		31731	11097.41	
12	8700	34616	1740.00		34616	12106.43	
13	9425	37500	1885.00		37500	13115.00	
14	10150	40385	2030.00		40385	14124.01	
15	10875	43270	2175.00		43270	15133.03	
16	11600	46154	2320.00	If No, and the total taxable pay to date exceeds the figure in Column 2 use Table C2.	46154	16141.60	
17	12325	49039	2465.00		49039	17150.62	
18	13050	51924	2610.00		51924	18159.64	
19	13775	54808	2755.00		54808	19168.21	
20	14500	57693	2900.00		57693	20177.23	
21	15225	60577	3045.00		60577	21185.80	
22	15950	63462	3190.00		63462	22194.82	
23	16675	66347	3335.00		66347	23203.84	
24	17400	69231	3480.00		69231	24212.41	
25	18125	72116	3625.00		72116	25221.43	
26	18850	75000	3770.00	75000	26230.00		
27	19575	77885	3915.00	77885	27239.01		
28	20300	80770	4060.00	80770	28248.03		
29	21025	83654	4205.00	83654	29256.60		
30	21750	86539	4350.00	86539	30265.62		
31	22475	89424	4495.00	89424	31274.64		
32	23200	92308	4640.00	92308	32283.21		
33	23925	95193	4785.00	95193	33292.23		
34	24650	98077	4930.00	98077	34300.80		
35	25375	100962	5075.00	100962	35309.82		
36	26100	103847	5220.00	103847	36318.84		
37	26825	106731	5365.00	106731	37327.41		
38	27550	109616	5510.00	109616	38336.43		
39	28275	112500	5655.00	112500	39345.00		
40	29000	115385	5800.00	115385	40354.01		
41	29725	118270	5945.00	118270	41363.03		
42	30450	121154	6090.00	121154	42371.60		
43	31175	124039	6235.00	124039	43380.62		
44	31900	126924	6380.00	126924	44389.64		
45	32625	129808	6525.00	129808	45398.21		
46	33350	132693	6670.00	132693	46407.23		
47	34075	135577	6815.00	135577	47415.80		
48	34800	138462	6960.00	138462	48424.82		
49	35525	141347	7105.00	141347	49433.84		
50	36250	144231	7250.00	144231	50442.41		
51	36975	147116	7395.00	147116	51451.43		
52	37700	150000	7540.00	150000	52460.00		

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	181	5	901	9	1622
2	361	6	1081	10	1802
3	541	7	1262	11	1982
4	721	8	1442	12	2162

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	42	21	874	41	1705
2	84	22	915	42	1747
3	125	23	957	43	1788
4	167	24	998	44	1830
5	208	25	1040	45	1871
6	250	26	1081	46	1913
7	292	27	1123	47	1955
8	333	28	1165	48	1996
9	375	29	1206	49	2038
10	416	30	1248	50	2079
11	458	31	1289	51	2121
12	499	32	1331	52	2162
13	541	33	1373		
14	583	34	1414		
15	624	35	1456		
16	666	36	1497		
17	707	37	1539		
18	749	38	1580		
19	790	39	1622		
20	832	40	1664		

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 £2,162

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	2100	399.00
21	3.99	71	13.49	2162	410.78
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	£3,531.00
Find tax due at basic rate - 20%	
Taxable pay	£3,531.00
Minus taxable pay Column 1	£721.00
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	£136.99
Total tax due	£698.99

Top rate tax due on £7,500 from Table D4	£3,450.00
Add figure from Table C4 Column 11 for Month 4	£18,376.26
Total tax due	£21,826.26

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	181	1094	34.39
2	361	2187	68.59
3	541	3280	102.79
4	721	4373	136.99
5	901	5466	171.19
6	1081	6559	205.39

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	1262	7653	239.78
8	1442	8746	273.98
9	1622	9839	308.18
10	1802	10932	342.38
11	1982	12025	376.58
12	2162	13118	410.78

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	1094	2591	217.00	7	7653	18137	1517.99
2	2187	5182	433.80	8	8746	20728	1734.79
3	3280	7773	650.60	9	9839	23319	1951.59
4	4373	10364	867.39	10	10932	25910	2168.38
5	5466	12955	1084.19	11	12025	28501	2385.18
6	6559	15546	1300.99	12	13118	31092	2601.98

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	2591	12500	531.37	7	18137	87500	3719.63
2	5182	25000	1062.75	8	20728	100000	4251.01
3	7773	37500	1594.13	9	23319	112500	4782.39
4	10364	50000	2125.50	10	25910	125000	5313.76
5	12955	62500	2656.88	11	28501	137500	5845.14
6	15546	75000	3188.26	12	31092	150000	6376.52

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	4594.06	7	87500	32158.46
2	25000	9188.13	8	100000	36752.53
3	37500	13782.20	9	112500	41346.60
4	50000	18376.26	10	125000	45940.66
5	62500	22970.33	11	137500	50534.73
6	75000	27564.40	12	150000	55128.80

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	42	253	7.98	
2	84	505	15.96	
3	125	757	23.75	
4	167	1010	31.73	
5	208	1262	39.52	
6	250	1514	47.50	
7	292	1766	55.49	
8	333	2019	63.27	
9	375	2271	71.25	
10	416	2523	79.04	
11	458	2775	87.02	
12	499	3028	94.81	
13	541	3280	102.79	
14	583	3532	110.77	
15	624	3785	118.56	
16	666	4037	126.54	
17	707	4289	134.33	
18	749	4541	142.31	
19	790	4794	150.10	
20	832	5046	158.08	
21	874	5298	166.06	
22	915	5550	173.85	
23	957	5803	181.83	
24	998	6055	189.62	
25	1040	6307	197.60	
26	1081	6559	205.39	
27	1123	6812	213.37	
28	1165	7064	221.35	
29	1206	7316	229.14	
30	1248	7569	237.12	
31	1289	7821	244.91	
32	1331	8073	252.89	
33	1373	8325	260.88	
34	1414	8578	268.66	
35	1456	8830	276.64	
36	1497	9082	284.43	
37	1539	9334	292.41	
38	1580	9587	300.20	
39	1622	9839	308.18	
40	1664	10091	316.16	
41	1705	10344	323.95	
42	1747	10596	331.93	
43	1788	10848	339.72	
44	1830	11100	347.70	
45	1871	11353	355.49	
46	1913	11605	363.47	
47	1955	11857	371.45	
48	1996	12109	379.24	
49	2038	12362	387.22	
50	2079	12614	395.01	
51	2121	12866	402.99	
52	2162	13118	410.78	

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	253	598	50.19	
2	505	1196	100.17	
3	757	1794	150.15	
4	1010	2392	200.34	
5	1262	2990	250.32	
6	1514	3588	300.30	
7	1766	4186	350.29	
8	2019	4784	400.48	
9	2271	5382	450.46	
10	2523	5980	500.44	
11	2775	6578	550.42	
12	3028	7176	600.61	
13	3280	7773	650.60	
14	3532	8371	700.58	
15	3785	8969	750.77	
16	4037	9567	800.75	
17	4289	10165	850.73	
18	4541	10763	900.71	
19	4794	11361	950.90	
20	5046	11959	1000.89	
21	5298	12557	1050.87	
22	5550	13155	1100.85	
23	5803	13753	1151.04	
24	6055	14351	1201.02	
25	6307	14949	1251.00	
26	6559	15546	1300.99	
27	6812	16144	1351.18	
28	7064	16742	1401.16	
29	7316	17340	1451.14	
30	7569	17938	1501.33	
31	7821	18536	1551.31	
32	8073	19134	1601.29	
33	8325	19732	1651.28	
34	8578	20330	1701.47	
35	8830	20928	1751.45	
36	9082	21526	1801.43	
37	9334	22124	1851.41	
38	9587	22722	1901.60	
39	9839	23319	1951.59	
40	10091	23917	2001.57	
41	10344	24515	2051.76	
42	10596	25113	2101.74	
43	10848	25711	2151.72	
44	11100	26309	2201.70	
45	11353	26907	2251.89	
46	11605	27505	2301.88	
47	11857	28103	2351.86	
48	12109	28701	2401.84	
49	12362	29299	2452.03	
50	12614	29897	2502.01	
51	12866	30495	2551.99	
52	13118	31092	2601.98	

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	598	2885	122.65
2	1196	5770	245.31
3	1794	8654	367.97
4	2392	11539	490.62
5	2990	14424	613.28
6	3588	17308	735.94
7	4186	20193	858.59
8	4784	23077	981.25
9	5382	25962	1103.91
10	5980	28847	1226.56
11	6578	31731	1349.22
12	7176	34616	1471.88
13	7773	37500	1594.13
14	8371	40385	1716.78
15	8969	43270	1839.44
16	9567	46154	1962.10
17	10165	49039	2084.75
18	10763	51924	2207.41
19	11361	54808	2330.07
20	11959	57693	2452.72
21	12557	60577	2575.38
22	13155	63462	2698.04
23	13753	66347	2820.69
24	14351	69231	2943.35
25	14949	72116	3066.01
26	15546	75000	3188.26
27	16144	77885	3310.91
28	16742	80770	3433.57
29	17340	83654	3556.23
30	17938	86539	3678.88
31	18536	89424	3801.54
32	19134	92308	3924.20
33	19732	95193	4046.85
34	20330	98077	4169.51
35	20928	100962	4292.17
36	21526	103847	4414.82
37	22124	106731	4537.48
38	22722	109616	4660.14
39	23319	112500	4782.39
40	23917	115385	4905.04
41	24515	118270	5027.70
42	25113	121154	5150.36
43	25711	124039	5273.01
44	26309	126924	5395.67
45	26907	129808	5518.33
46	27505	132693	5640.98
47	28103	135577	5763.64
48	28701	138462	5886.30
49	29299	141347	6008.95
50	29897	144231	6131.61
51	30495	147116	6254.27
52	31092	150000	6376.52

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	1060.34
2	5770	2120.69
3	8654	3180.57
4	11539	4240.92
5	14424	5301.27
6	17308	6361.15
7	20193	7421.50
8	23077	8481.38
9	25962	9541.73
10	28847	10602.08
11	31731	11661.96
12	34616	12722.31
13	37500	13782.20
14	40385	14842.54
15	43270	15902.89
16	46154	16962.77
17	49039	18023.12
18	51924	19083.47
19	54808	20143.35
20	57693	21203.70
21	60577	22263.58
22	63462	23323.93
23	66347	24384.28
24	69231	25444.16
25	72116	26504.51
26	75000	27564.40
27	77885	28624.74
28	80770	29685.09
29	83654	30744.97
30	86539	31805.32
31	89424	32865.67
32	92308	33925.55
33	95193	34985.90
34	98077	36045.78
35	100962	37106.13
36	103847	38166.48
37	106731	39226.36
38	109616	40286.71
39	112500	41346.60
40	115385	42406.94
41	118270	43467.29
42	121154	44527.17
43	124039	45587.52
44	126924	46647.87
45	129808	47707.75
46	132693	48768.10
47	135577	49827.98
48	138462	50888.33
49	141347	51948.68
50	144231	53008.56
51	147116	54068.91
52	150000	55128.80

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	3142	5	15709	9	28275
2	6284	6	18850	10	31417
3	9425	7	21992	11	34559
4	12567	8	25134	12	37700

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	725	21	15225	41	29725
2	1450	22	15950	42	30450
3	2175	23	16675	43	31175
4	2900	24	17400	44	31900
5	3625	25	18125	45	32625
6	4350	26	18850	46	33350
7	5075	27	19575	47	34075
8	5800	28	20300	48	34800
9	6525	29	21025	49	35525
10	7250	30	21750	50	36250
11	7975	31	22475	51	36975
12	8700	32	23200	52	37700
13	9425	33	23925		
14	10150	34	24650		
15	10875	35	25375		
16	11600	36	26100		
17	12325	37	26825		
18	13050	38	27550		
19	13775	39	28275		
20	14500	40	29000		

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 £37,700

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	37600	7520.00
17700	3540.00	22700	4540.00	27700	5540.00	32700	6540.00	37700	7540.00
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 **£20,300.00**

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

Taxable pay **£20,300.00**

Minus taxable pay Column 1 **£12,567.00**

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**

£2,513.46

Total tax due

£5,606.66

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

Add figure from Table C2 Column 5

for **Month 4**

£17,486.66

Total tax due

£20,861.66

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	3142	12500	628.46
2	6284	25000	1256.93
3	9425	37500	1885.00
4	12567	50000	2513.46
5	15709	62500	3141.93
6	18850	75000	3770.00
7	21992	87500	4398.46
8	25134	100000	5026.93
9	28275	112500	5655.00
10	31417	125000	6283.46
11	34559	137500	6911.93
12	37700	150000	7540.00

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	4371.66
25000	8743.33
37500	13115.00
50000	17486.66
62500	21858.33
75000	26230.00
87500	30601.66
100000	34973.33
112500	39345.00
125000	43716.66
137500	48088.33
150000	52460.00

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 £		Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £	
1	725	2885	145.00	<p>Is the total taxable pay to date more than the amount in Column 1 and does not exceed the amount in Column 2?</p> <p>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.</p> <p>If No, and the total taxable pay to date exceeds the figure in Column 2 use Table C2.</p>	2885	1009.01	<p>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.</p>
2	1450	5770	290.00		5770	2018.03	
3	2175	8654	435.00		8654	3026.60	
4	2900	11539	580.00		11539	4035.62	
5	3625	14424	725.00		14424	5044.64	
6	4350	17308	870.00		17308	6053.21	
7	5075	20193	1015.00		20193	7062.23	
8	5800	23077	1160.00		23077	8070.80	
9	6525	25962	1305.00		25962	9079.82	
10	7250	28847	1450.00		28847	10088.84	
11	7975	31731	1595.00		31731	11097.41	
12	8700	34616	1740.00		34616	12106.43	
13	9425	37500	1885.00		37500	13115.00	
14	10150	40385	2030.00		40385	14124.01	
15	10875	43270	2175.00		43270	15133.03	
16	11600	46154	2320.00		46154	16141.60	
17	12325	49039	2465.00		49039	17150.62	
18	13050	51924	2610.00		51924	18159.64	
19	13775	54808	2755.00		54808	19168.21	
20	14500	57693	2900.00		57693	20177.23	
21	15225	60577	3045.00		60577	21185.80	
22	15950	63462	3190.00		63462	22194.82	
23	16675	66347	3335.00		66347	23203.84	
24	17400	69231	3480.00		69231	24212.41	
25	18125	72116	3625.00		72116	25221.43	
26	18850	75000	3770.00		75000	26230.00	
27	19575	77885	3915.00		77885	27239.01	
28	20300	80770	4060.00		80770	28248.03	
29	21025	83654	4205.00		83654	29256.60	
30	21750	86539	4350.00		86539	30265.62	
31	22475	89424	4495.00		89424	31274.64	
32	23200	92308	4640.00		92308	32283.21	
33	23925	95193	4785.00		95193	33292.23	
34	24650	98077	4930.00		98077	34300.80	
35	25375	100962	5075.00		100962	35309.82	
36	26100	103847	5220.00		103847	36318.84	
37	26825	106731	5365.00		106731	37327.41	
38	27550	109616	5510.00		109616	38336.43	
39	28275	112500	5655.00		112500	39345.00	
40	29000	115385	5800.00		115385	40354.01	
41	29725	118270	5945.00		118270	41363.03	
42	30450	121154	6090.00		121154	42371.60	
43	31175	124039	6235.00		124039	43380.62	
44	31900	126924	6380.00		126924	44389.64	
45	32625	129808	6525.00		129808	45398.21	
46	33350	132693	6670.00		132693	46407.23	
47	34075	135577	6815.00		135577	47415.80	
48	34800	138462	6960.00		138462	48424.82	
49	35525	141347	7105.00		141347	49433.84	
50	36250	144231	7250.00		144231	50442.41	
51	36975	147116	7395.00		147116	51451.43	
52	37700	150000	7540.00		150000	52460.00	

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 about 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:

- are a new or existing employer, telephone 0300 200 3200
- have 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 sgroliwch i lawr i'r pennawd 'Treth' a dilynwch y cysylltiadau 'Ffurflenni Cyllid a Thollau EM (CTHEM)' ac 'Arweiniad a thafleuni 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 helpline on 0300 200 3200 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

Join our HMRC Online Customer Forum

HMRC Community Forums is for you and provides the help, support and guidance you need. Go to <https://community.hmrc.gov.uk>

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 www.gov.uk/guidance/help-and-support-for-employing-people

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 other notifications.

HM Revenue and Customs

If you have a query about your PAYE scheme:

- phone the Employer helpline on 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

'HMRC Charter' explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/government/publications/hmrc-charter

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

Customer Services Group
April 2022 © Crown copyright 2022

HMRC 04/22