



HM Revenue
& Customs

Tables B to D (April 2025)

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, 17, 21, 22, 23, 24 and 25 for monthly paid employees - Scottish rates
- 12, 14, 18, 19, 20, 21, 22, 23, 24 and 25 for weekly paid employees - Scottish rates
- 26, 28, 29, 30, 32 and 33 for monthly paid employees - Welsh rates
- 26, 28, 29, 31, 32 and 33 for weekly paid employees - Welsh rates

Use from 6 April 2025

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 0.42 (42%) to find the tax deduction at the Scottish higher rate.

For **code SD2** always multiply the whole pay by 0.45 (45%) to find the tax deduction at the Scottish advanced rate.

For **code SD3** always multiply the whole pay by 0.48 (48%) 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 21 for code SBR
- use Welsh Table B on pages 28 and 29 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 £125,140
English and Northern Irish additional rate	45%	on taxable income	£125,141 and above
Scottish starter rate	19%	on taxable income	£1 to £2,827
Scottish basic rate	20%	on taxable income	£2,828 to £14,921
Scottish intermediate rate	21%	on taxable income	£14,922 to £31,092
Scottish higher rate	42%	on taxable income	£31,093 to £62,430
Scottish advanced rate	45%	on taxable income	£62,431 to £125,140
Scottish top rate	48%	on taxable income	£125,141 and above
Welsh basic rate	20%	on taxable income	£1 to £37,700
Welsh higher rate	40%	on taxable income	£37,701 to £125,140
Welsh additional rate	45%	on taxable income	£125,141 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	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.
1	3142	5	15709	9	28275	
2	6284	6	18850	10	31417	
3	9425	7	21992	11	34559	
4	12567	8	25134	12	37700	

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	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.
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			

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 **£49,214.00**

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

Taxable pay **£49,214.00**

Minus taxable pay Column 4 **£41,714.00**

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** **£14,172.30**

Total tax due **£17,547.30**

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	10429	628.46
2	6284	20857	1256.93
3	9425	31285	1885.00
4	12567	41714	2513.46
5	15709	52142	3141.93
6	18850	62570	3770.00
7	21992	72999	4398.46
8	25134	83427	5026.93
9	28275	93855	5655.00
10	31417	104284	6283.46
11	34559	114712	6911.93
12	37700	125140	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 £
10429	3543.30
20857	7086.15
31285	10629.00
41714	14172.30
52142	17715.15
62570	21258.00
72999	24801.30
83427	28344.15
93855	31887.00
104284	35430.30
114712	38973.15
125140	42516.00

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

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 £
1	725	2407	145.00
2	1450	4814	290.00
3	2175	7220	435.00
4	2900	9627	580.00
5	3625	12033	725.00
6	4350	14440	870.00
7	5075	16846	1015.00
8	5800	19253	1160.00
9	6525	21659	1305.00
10	7250	24066	1450.00
11	7975	26472	1595.00
12	8700	28879	1740.00
13	9425	31285	1885.00
14	10150	33692	2030.00
15	10875	36099	2175.00
16	11600	38505	2320.00
17	12325	40912	2465.00
18	13050	43318	2610.00
19	13775	45725	2755.00
20	14500	48131	2900.00
21	15225	50538	3045.00
22	15950	52944	3190.00
23	16675	55351	3335.00
24	17400	57757	3480.00
25	18125	60164	3625.00
26	18850	62570	3770.00
27	19575	64977	3915.00
28	20300	67384	4060.00
29	21025	69790	4205.00
30	21750	72197	4350.00
31	22475	74603	4495.00
32	23200	77010	4640.00
33	23925	79416	4785.00
34	24650	81823	4930.00
35	25375	84229	5075.00
36	26100	86636	5220.00
37	26825	89042	5365.00
38	27550	91449	5510.00
39	28275	93855	5655.00
40	29000	96262	5800.00
41	29725	98669	5945.00
42	30450	101075	6090.00
43	31175	103482	6235.00
44	31900	105888	6380.00
45	32625	108295	6525.00
46	33350	110701	6670.00
47	34075	113108	6815.00
48	34800	115514	6960.00
49	35525	117921	7105.00
50	36250	120327	7250.00
51	36975	122734	7395.00
52	37700	125140	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 weekly rates

Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £
2407	817.82
4814	1635.64
7220	2453.01
9627	3270.84
12033	4088.21
14440	4906.03
16846	5723.41
19253	6541.23
21659	7358.60
24066	8176.43
26472	8993.80
28879	9811.62
31285	10629.00
33692	11446.82
36099	12264.64
38505	13082.01
40912	13899.84
43318	14717.21
45725	15535.03
48131	16352.41
50538	17170.23
52944	17987.60
55351	18805.43
57757	19622.80
60164	20440.62
62570	21258.00
64977	22075.82
67384	22893.64
69790	23711.01
72197	24528.84
74603	25346.21
77010	26164.03
79416	26981.41
81823	27799.23
84229	28616.60
86636	29434.43
89042	30251.80
91449	31069.62
93855	31887.00
96262	32704.82
98669	33522.64
101075	34340.01
103482	35157.84
105888	35975.21
108295	36793.03
110701	37610.41
113108	38428.23
115514	39245.60
117921	40063.43
120327	40880.80
122734	41698.62
125140	42516.00

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

Table D1 – 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	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.
1	236	5	1178	9	2121	
2	472	6	1414	10	2356	
3	707	7	1650	11	2592	
4	943	8	1885	12	2827	

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, 17, 21, 22, 23, 24 and 25.

Scottish weekly paid

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

Week	Column 1	Week	Column 1	Week	Column 1	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.
1	55	21	1142	41	2229	
2	109	22	1197	42	2284	
3	164	23	1251	43	2338	
4	218	24	1305	44	2393	
5	272	25	1360	45	2447	
6	327	26	1414	46	2501	
7	381	27	1468	47	2556	
8	435	28	1523	48	2610	
9	490	29	1577	49	2664	
10	544	30	1631	50	2719	
11	599	31	1686	51	2773	
12	653	32	1740	52	2827	
13	707	33	1795			
14	762	34	1849			
15	816	35	1903			
16	870	36	1958			
17	925	37	2012			
18	979	38	2066			
19	1033	39	2121			
20	1088	40	2175			

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 18, 19, 20, 21, 22, 23, 24 and 25.

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 £116, 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 £2,827

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	2200	418.00
22	4.18	72	13.68	2300	437.00
23	4.37	73	13.87	2400	456.00
24	4.56	74	14.06	2500	475.00
25	4.75	75	14.25	2600	494.00
26	4.94	76	14.44	2700	513.00
27	5.13	77	14.63	2800	532.00
28	5.32	78	14.82	2827	537.13
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 **£3,753.00**

Find tax due at **basic rate** – 20%

Taxable pay **£3,753.00**

Minus taxable pay Column 1 **£943.00**

Taxable pay at 20% **£2,810.00**

First use Table D1 on page 21 for the nearest round figure below £2,810.00, it's £2,800.

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

Then use Table D1 on page 21 for the remainder of £2,810, it's £10.

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

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**

£179.17

Total tax due **£741.17**

Example 9 – Table C5

Example payment is for **Month 4**

Taxable pay to date from RT11 Column 5 **£49,214.00**

Find tax due at **top rate** – 48%

Taxable pay **£49,214.00**

Minus taxable pay Column 13 **£41,714.00**

Taxable pay at 48% **£7,500.00**

Use Table D5 on page 25 to find tax due on £7,500.

Taxable pay £	Tax £
7100	3408.00
7200	3456.00
7300	3504.00
7400	3552.00
7500	3600.00
7600	3648.00
7700	3696.00

Top rate tax due on £7,500 from Table D5 **£3,600.00**

Add figure from Table C5 Column 14

for **Month 4** **£15,911.42**

Total tax due **£19,511.42**

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	236	1244	44.84
2	472	2487	89.68
3	707	3731	134.33
4	943	4974	179.17
5	1178	6218	223.82
6	1414	7461	268.66

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	1650	8704	313.50
8	1885	9948	358.15
9	2121	11191	402.99
10	2356	12435	447.64
11	2592	13678	492.48
12	2827	14921	537.13

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 21) 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 £
1	1244	2591	246.45
2	2487	5182	492.69
3	3731	7773	739.14
4	4974	10364	985.38
5	6218	12955	1231.83
6	7461	15546	1478.07

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 £
7	8704	18137	1724.31
8	9948	20728	1970.76
9	11191	23319	2217.00
10	12435	25910	2463.45
11	13678	28501	2709.69
12	14921	31092	2955.93

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 22) 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 £
1	2591	5203	529.32
2	5182	10405	1058.64
3	7773	15608	1587.96
4	10364	20810	2117.28
5	12955	26013	2646.60
6	15546	31215	3175.92

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 £
7	18137	36418	3705.24
8	20728	41620	4234.56
9	23319	46823	4763.88
10	25910	52025	5293.20
11	28501	57228	5822.52
12	31092	62430	6351.84

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 42% (as shown in Table D3 – higher rate (tax at 42%) on page 23) 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.

Tables C – Scottish monthly paid continued

Pages 12 and 16 tell you when to use these tables.

Table C4

Employee paid at monthly rates

Month	Column 10 If total taxable pay to date exceeds £	Column 11 And total taxable pay to date does not exceed £	Column 12 Total tax due to date on pay in Column 10 £
1	5203	10429	1626.37
2	10405	20857	3252.30
3	15608	31285	4878.67
4	20810	41714	6504.60
5	26013	52142	8130.97
6	31215	62570	9756.90

Month	Column 10 If total taxable pay to date exceeds £	Column 11 And total taxable pay to date does not exceed £	Column 12 Total tax due to date on pay in Column 10 £
7	36418	72999	11383.27
8	41620	83427	13009.20
9	46823	93855	14635.57
10	52025	104284	16261.50
11	57228	114712	17887.87
12	62430	125140	19513.80

Is the total taxable pay to date more than the amount in Column 10 and does not exceed the amount in Column 11?

If Yes, add to the figure in Column 12 the tax at 45% (as shown in Table D4 – advanced rate (tax at 45%) on page 24) on the amount by which the total taxable pay to date exceeds the figure in Column 10.

If No, and the total taxable pay to date exceeds the figure in Column 11, use Table C5.

Table C5

Employee paid at monthly rates

Month	Column 13 If total taxable pay to date exceeds £	Column 14 Total tax due to date on pay in Column 13 £
1	10429	3978.09
2	20857	7955.71
3	31285	11933.32
4	41714	15911.42
5	52142	19889.03
6	62570	23866.65

Month	Column 13 If total taxable pay to date exceeds £	Column 14 Total tax due to date on pay in Column 13 £
7	72999	27844.74
8	83427	31822.36
9	93855	35799.97
10	104284	39778.07
11	114712	43755.68
12	125140	47733.30

If total taxable pay to date exceeds the figure in Column 13.

Add to the figure in Column 14 the tax at 48% (as shown in Table D5 – top rate (tax at 48%) on page 25) on the amount by which the total taxable pay to date exceeds the figure in Column 13.

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 21) 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	55	287	10.45	
2	109	574	20.71	
3	164	861	31.16	
4	218	1148	41.42	
5	272	1435	51.68	
6	327	1722	62.13	
7	381	2009	72.39	
8	435	2296	82.65	
9	490	2583	93.10	
10	544	2870	103.36	
11	599	3157	113.82	
12	653	3444	124.07	
13	707	3731	134.33	
14	762	4018	144.78	
15	816	4305	155.04	
16	870	4592	165.30	
17	925	4879	175.75	
18	979	5165	186.01	
19	1033	5452	196.27	
20	1088	5739	206.72	
21	1142	6026	216.98	
22	1197	6313	227.44	
23	1251	6600	237.69	
24	1305	6887	247.95	
25	1360	7174	258.40	
26	1414	7461	268.66	
27	1468	7748	278.92	
28	1523	8035	289.37	
29	1577	8322	299.63	
30	1631	8609	309.89	
31	1686	8896	320.34	
32	1740	9183	330.60	
33	1795	9470	341.05	
34	1849	9757	351.31	
35	1903	10043	361.57	
36	1958	10330	372.02	
37	2012	10617	382.28	
38	2066	10904	392.54	
39	2121	11191	402.99	
40	2175	11478	413.25	
41	2229	11765	423.51	
42	2284	12052	433.96	
43	2338	12339	444.22	
44	2393	12626	454.67	
45	2447	12913	464.93	
46	2501	13200	475.19	
47	2556	13487	485.64	
48	2610	13774	495.90	
49	2664	14061	506.16	
50	2719	14348	516.61	
51	2773	14635	526.87	
52	2827	14921	537.13	

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 22) 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	287	598	56.85	
2	574	1196	113.71	
3	861	1794	170.57	
4	1148	2392	227.42	
5	1435	2990	284.28	
6	1722	3588	341.14	
7	2009	4186	397.99	
8	2296	4784	454.85	
9	2583	5382	511.71	
10	2870	5980	568.56	
11	3157	6578	625.42	
12	3444	7176	682.28	
13	3731	7773	739.14	
14	4018	8371	795.99	
15	4305	8969	852.85	
16	4592	9567	909.71	
17	4879	10165	966.56	
18	5165	10763	1023.21	
19	5452	11361	1080.07	
20	5739	11959	1136.92	
21	6026	12557	1193.78	
22	6313	13155	1250.64	
23	6600	13753	1307.49	
24	6887	14351	1364.35	
25	7174	14949	1421.21	
26	7461	15546	1478.07	
27	7748	16144	1534.92	
28	8035	16742	1591.78	
29	8322	17340	1648.64	
30	8609	17938	1705.49	
31	8896	18536	1762.35	
32	9183	19134	1819.21	
33	9470	19732	1876.06	
34	9757	20330	1932.92	
35	10043	20928	1989.57	
36	10330	21526	2046.42	
37	10617	22124	2103.28	
38	10904	22722	2160.14	
39	11191	23319	2217.00	
40	11478	23917	2273.85	
41	11765	24515	2330.71	
42	12052	25113	2387.57	
43	12339	25711	2444.42	
44	12626	26309	2501.28	
45	12913	26907	2558.14	
46	13200	27505	2614.99	
47	13487	28103	2671.85	
48	13774	28701	2728.71	
49	14061	29299	2785.56	
50	14348	29897	2842.42	
51	14635	30495	2899.28	
52	14921	31092	2955.93	

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 £	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 42% (as shown in Table D3 – higher rate (tax at 42%) on page 23 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.
1	598	1201	122.18	
2	1196	2402	244.36	
3	1794	3602	366.54	
4	2392	4803	488.73	
5	2990	6003	610.91	
6	3588	7204	733.09	
7	4186	8405	855.28	
8	4784	9605	977.46	
9	5382	10806	1099.64	
10	5980	12006	1221.83	
11	6578	13207	1344.01	
12	7176	14407	1466.19	
13	7773	15608	1587.96	
14	8371	16809	1710.14	
15	8969	18009	1832.32	
16	9567	19210	1954.50	
17	10165	20410	2076.69	
18	10763	21611	2198.87	
19	11361	22811	2321.05	
20	11959	24012	2443.24	
21	12557	25213	2565.42	
22	13155	26413	2687.60	
23	13753	27614	2809.79	
24	14351	28814	2931.97	
25	14949	30015	3054.15	
26	15546	31215	3175.92	
27	16144	32416	3298.10	
28	16742	33617	3420.28	
29	17340	34817	3542.46	
30	17938	36018	3664.65	
31	18536	37218	3786.83	
32	19134	38419	3909.01	
33	19732	39620	4031.20	
34	20330	40820	4153.38	
35	20928	42021	4275.56	
36	21526	43221	4397.75	
37	22124	44422	4519.93	
38	22722	45622	4642.11	
39	23319	46823	4763.88	
40	23917	48024	4886.06	
41	24515	49224	5008.24	
42	25113	50425	5130.42	
43	25711	51625	5252.61	
44	26309	52826	5374.79	
45	26907	54026	5496.97	
46	27505	55227	5619.16	
47	28103	56428	5741.34	
48	28701	57628	5863.52	
49	29299	58829	5985.71	
50	29897	60029	6107.89	
51	30495	61230	6230.07	
52	31092	62430	6351.84	

Table C4

Employee paid at weekly rates

Week	Column 10 If total taxable pay to date exceeds £	Column 11 And total taxable pay to date does not exceed £	Column 12 Total tax due to date on pay in Column 10 £	Is the total taxable pay to date more than the amount in Column 10 and does not exceed the amount in Column 11? If Yes, add to the figure in Column 12 the tax at 45% (as shown in Table D4 – advanced rate (tax at 45%) on page 24 on the amount by which the total taxable pay to date exceeds the figure in Column 10. If No, and the total taxable pay to date exceeds the figure in Column 11 use Table C5.
1	1201	2407	375.45	
2	2402	4814	750.91	
3	3602	7220	1125.91	
4	4803	9627	1501.37	
5	6003	12033	1876.37	
6	7204	14440	2251.83	
7	8405	16846	2627.29	
8	9605	19253	3002.29	
9	10806	21659	3377.75	
10	12006	24066	3752.75	
11	13207	26472	4128.21	
12	14407	28879	4503.21	
13	15608	31285	4878.67	
14	16809	33692	5254.13	
15	18009	36099	5629.13	
16	19210	38505	6004.59	
17	20410	40912	6379.59	
18	21611	43318	6755.05	
19	22811	45725	7130.06	
20	24012	48131	7505.51	
21	25213	50538	7880.97	
22	26413	52944	8255.97	
23	27614	55351	8631.43	
24	28814	57757	9006.43	
25	30015	60164	9381.89	
26	31215	62570	9756.90	
27	32416	64977	10132.35	
28	33617	67384	10507.81	
29	34817	69790	10882.81	
30	36018	72197	11258.27	
31	37218	74603	11633.27	
32	38419	77010	12008.73	
33	39620	79416	12384.19	
34	40820	81823	12759.19	
35	42021	84229	13134.65	
36	43221	86636	13509.65	
37	44422	89042	13885.11	
38	45622	91449	14260.11	
39	46823	93855	14635.57	
40	48024	96262	15011.03	
41	49224	98669	15386.03	
42	50425	101075	15761.49	
43	51625	103482	16136.49	
44	52826	105888	16511.95	
45	54026	108295	16886.96	
46	55227	110701	17262.41	
47	56428	113108	17637.87	
48	57628	115514	18012.87	
49	58829	117921	18388.33	
50	60029	120327	18763.33	
51	61230	122734	19138.79	
52	62430	125140	19513.80	

Tables C – Scottish weekly paid *continued*

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

Table C5

Employee paid at weekly rates

Week	Column 13 If total taxable pay to date exceeds £	Column 14 Total tax due to date on pay in Column 13 £	If total taxable pay to date exceeds the figure in Column 13. Add to the figure in Column 14 the tax at 48% (as shown in Table D5 – top rate (tax at 48%) on page 25) on the amount by which the total taxable pay to date exceeds the figure in Column 13.
1	2407	918.17	
2	4814	1836.33	
3	7220	2754.02	
4	9627	3672.19	
5	12033	4589.88	
6	14440	5508.05	
7	16846	6425.74	
8	19253	7343.91	
9	21659	8261.60	
10	24066	9179.77	
11	26472	10097.46	
12	28879	11015.63	
13	31285	11933.32	
14	33692	12851.49	
15	36099	13769.66	
16	38505	14687.35	
17	40912	15605.52	
18	43318	16523.21	
19	45725	17441.38	
20	48131	18359.07	
21	50538	19277.24	
22	52944	20194.93	
23	55351	21113.10	
24	57757	22030.79	
25	60164	22948.96	
26	62570	23866.65	
27	64977	24784.82	
28	67384	25702.98	
29	69790	26620.67	
30	72197	27538.84	
31	74603	28456.53	
32	77010	29374.70	
33	79416	30292.39	
34	81823	31210.56	
35	84229	32128.25	
36	86636	33046.42	
37	89042	33964.11	
38	91449	34882.28	
39	93855	35799.97	
40	96262	36718.14	
41	98669	37636.31	
42	101075	38554.00	
43	103482	39472.17	
44	105888	40389.86	
45	108295	41308.03	
46	110701	42225.72	
47	113108	43143.89	
48	115514	44061.58	
49	117921	44979.75	
50	120327	45897.44	
51	122734	46815.61	
52	125140	47733.30	

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

Also to be used for tax code SBR. Pages 2, 12, 15 and 18 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 18 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 42%)

Also to be used for tax code SD1. Pages 16 and 19 tell you when to use this table.

Table D3 – Tax at 42%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.42	51	21.42	100	42.00	5100	2142.00
2	0.84	52	21.84	200	84.00	5200	2184.00
3	1.26	53	22.26	300	126.00	5300	2226.00
4	1.68	54	22.68	400	168.00	5400	2268.00
5	2.10	55	23.10	500	210.00	5500	2310.00
6	2.52	56	23.52	600	252.00	5600	2352.00
7	2.94	57	23.94	700	294.00	5700	2394.00
8	3.36	58	24.36	800	336.00	5800	2436.00
9	3.78	59	24.78	900	378.00	5900	2478.00
10	4.20	60	25.20	1000	420.00	6000	2520.00
11	4.62	61	25.62	1100	462.00	6100	2562.00
12	5.04	62	26.04	1200	504.00	6200	2604.00
13	5.46	63	26.46	1300	546.00	6300	2646.00
14	5.88	64	26.88	1400	588.00	6400	2688.00
15	6.30	65	27.30	1500	630.00	6500	2730.00
16	6.72	66	27.72	1600	672.00	6600	2772.00
17	7.14	67	28.14	1700	714.00	6700	2814.00
18	7.56	68	28.56	1800	756.00	6800	2856.00
19	7.98	69	28.98	1900	798.00	6900	2898.00
20	8.40	70	29.40	2000	840.00	7000	2940.00
21	8.82	71	29.82	2100	882.00	7100	2982.00
22	9.24	72	30.24	2200	924.00	7200	3024.00
23	9.66	73	30.66	2300	966.00	7300	3066.00
24	10.08	74	31.08	2400	1008.00	7400	3108.00
25	10.50	75	31.50	2500	1050.00	7500	3150.00
26	10.92	76	31.92	2600	1092.00	7600	3192.00
27	11.34	77	32.34	2700	1134.00	7700	3234.00
28	11.76	78	32.76	2800	1176.00	7800	3276.00
29	12.18	79	33.18	2900	1218.00	7900	3318.00
30	12.60	80	33.60	3000	1260.00	8000	3360.00
31	13.02	81	34.02	3100	1302.00	8100	3402.00
32	13.44	82	34.44	3200	1344.00	8200	3444.00
33	13.86	83	34.86	3300	1386.00	8300	3486.00
34	14.28	84	35.28	3400	1428.00	8400	3528.00
35	14.70	85	35.70	3500	1470.00	8500	3570.00
36	15.12	86	36.12	3600	1512.00	8600	3612.00
37	15.54	87	36.54	3700	1554.00	8700	3654.00
38	15.96	88	36.96	3800	1596.00	8800	3696.00
39	16.38	89	37.38	3900	1638.00	8900	3738.00
40	16.80	90	37.80	4000	1680.00	9000	3780.00
41	17.22	91	38.22	4100	1722.00	9100	3822.00
42	17.64	92	38.64	4200	1764.00	9200	3864.00
43	18.06	93	39.06	4300	1806.00	9300	3906.00
44	18.48	94	39.48	4400	1848.00	9400	3948.00
45	18.90	95	39.90	4500	1890.00	9500	3990.00
46	19.32	96	40.32	4600	1932.00	9600	4032.00
47	19.74	97	40.74	4700	1974.00	9700	4074.00
48	20.16	98	41.16	4800	2016.00	9800	4116.00
49	20.58	99	41.58	4900	2058.00	9900	4158.00
50	21.00			5000	2100.00	10000	4200.00
						20000	8400.00
						30000	12600.00
						40000	16800.00
						50000	21000.00
						60000	25200.00
						70000	29400.00
						80000	33600.00
						90000	37800.00
						100000	42000.00

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 advanced rate (tax at 45%)

Also to be used for tax code SD2. Pages 17 and 19 tell you when to use this table.

Table D4 – Tax at 45%

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

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 D5 – Scottish top rate (tax at 48%)

Also to be used for tax code SD3. Pages 17 and 20 tell you when to use this table.

Table D5 – Tax at 48%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.48	51	24.48	100	48.00	6000	2880.00
2	0.96	52	24.96	200	96.00	6100	2928.00
3	1.44	53	25.44	300	144.00	6200	2976.00
4	1.92	54	25.92	400	192.00	6300	3024.00
5	2.40	55	26.40	500	240.00	6400	3072.00
6	2.88	56	26.88	600	288.00	6500	3120.00
7	3.36	57	27.36	700	336.00	6600	3168.00
8	3.84	58	27.84	800	384.00	6700	3216.00
9	4.32	59	28.32	900	432.00	6800	3264.00
10	4.80	60	28.80	1000	480.00	6900	3312.00
11	5.28	61	29.28	1100	528.00	7000	3360.00
12	5.76	62	29.76	1200	576.00	7100	3408.00
13	6.24	63	30.24	1300	624.00	7200	3456.00
14	6.72	64	30.72	1400	672.00	7300	3504.00
15	7.20	65	31.20	1500	720.00	7400	3552.00
16	7.68	66	31.68	1600	768.00	7500	3600.00
17	8.16	67	32.16	1700	816.00	7600	3648.00
18	8.64	68	32.64	1800	864.00	7700	3696.00
19	9.12	69	33.12	1900	912.00	7800	3744.00
20	9.60	70	33.60	2000	960.00	7900	3792.00
21	10.08	71	34.08	2100	1008.00	8000	3840.00
22	10.56	72	34.56	2200	1056.00	8100	3888.00
23	11.04	73	35.04	2300	1104.00	8200	3936.00
24	11.52	74	35.52	2400	1152.00	8300	3984.00
25	12.00	75	36.00	2500	1200.00	8400	4032.00
26	12.48	76	36.48	2600	1248.00	8500	4080.00
27	12.96	77	36.96	2700	1296.00	8600	4128.00
28	13.44	78	37.44	2800	1344.00	8700	4176.00
29	13.92	79	37.92	2900	1392.00	8800	4224.00
30	14.40	80	38.40	3000	1440.00	8900	4272.00
31	14.88	81	38.88	3100	1488.00	9000	4320.00
32	15.36	82	39.36	3200	1536.00	9100	4368.00
33	15.84	83	39.84	3300	1584.00	9200	4416.00
34	16.32	84	40.32	3400	1632.00	9300	4464.00
35	16.80	85	40.80	3500	1680.00	9400	4512.00
36	17.28	86	41.28	3600	1728.00	9500	4560.00
37	17.76	87	41.76	3700	1776.00	9600	4608.00
38	18.24	88	42.24	3800	1824.00	9700	4656.00
39	18.72	89	42.72	3900	1872.00	9800	4704.00
40	19.20	90	43.20	4000	1920.00	9900	4752.00
41	19.68	91	43.68	4100	1968.00	10000	4800.00
42	20.16	92	44.16	4200	2016.00	20000	9600.00
43	20.64	93	44.64	4300	2064.00	30000	14400.00
44	21.12	94	45.12	4400	2112.00	40000	19200.00
45	21.60	95	45.60	4500	2160.00	50000	24000.00
46	22.08	96	46.08	4600	2208.00	60000	28800.00
47	22.56	97	46.56	4700	2256.00	70000	33600.00
48	23.04	98	47.04	4800	2304.00	80000	38400.00
49	23.52	99	47.52	4900	2352.00	90000	43200.00
50	24.00			5000	2400.00	100000	48000.00
				5100	2448.00	200000	96000.00
				5200	2496.00	300000	144000.00
				5300	2544.00	400000	192000.00
				5400	2592.00	500000	240000.00
				5500	2640.00	600000	288000.00
				5600	2688.00	700000	336000.00
				5700	2736.00	800000	384000.00
				5800	2784.00	900000	432000.00
				5900	2832.00	1000000	480000.00

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	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.
1	3142	5	15709	9	28275	
2	6284	6	18850	10	31417	
3	9425	7	21992	11	34559	
4	12567	8	25134	12	37700	

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 28 and 29.

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 30, 32 and 33.

Welsh weekly paid

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

Week	Column 1	Week	Column 1	Week	Column 1	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.
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			

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 28 and 29.

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 31, 32 and 33.

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 28 and 29 for the nearest round figure below £1,116, it's £1,100.

Then use Table B on pages 28 and 29 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 28 and 29
- 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, 26 and 27 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, 26 and 27 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 **£49,214.00**

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

Taxable pay **£49,214.00**

Minus taxable pay Column 4 **£41,714.00**

Taxable pay at 45% **£7,500.00**

First use Table D1 on page 32 for the nearest round figure below £7,733.00, it's £7,700.

Then use Table D1 on page 32 for the remainder of £7,700, it's £33.

Use Table D2 on page 33 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** **£14,172.30**

Total tax due **£17,547.30**

Tables C - Welsh monthly paid

Page 26 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	10429	628.46
2	6284	20857	1256.93
3	9425	31285	1885.00
4	12567	41714	2513.46
5	15709	52142	3141.93
6	18850	62570	3770.00
7	21992	72999	4398.46
8	25134	83427	5026.93
9	28275	93855	5655.00
10	31417	104284	6283.46
11	34559	114712	6911.93
12	37700	125140	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 32) 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 £
10429	3543.30
20857	7086.15
31285	10629.00
41714	14172.30
52142	17715.15
62570	21258.00
72999	24801.30
83427	28344.15
93855	31887.00
104284	35430.30
114712	38973.15
125140	42516.00

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

Tables C – Welsh weekly paid

Page 26 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 £
1	725	2407	145.00
2	1450	4814	290.00
3	2175	7220	435.00
4	2900	9627	580.00
5	3625	12033	725.00
6	4350	14440	870.00
7	5075	16846	1015.00
8	5800	19253	1160.00
9	6525	21659	1305.00
10	7250	24066	1450.00
11	7975	26472	1595.00
12	8700	28879	1740.00
13	9425	31285	1885.00
14	10150	33692	2030.00
15	10875	36099	2175.00
16	11600	38505	2320.00
17	12325	40912	2465.00
18	13050	43318	2610.00
19	13775	45725	2755.00
20	14500	48131	2900.00
21	15225	50538	3045.00
22	15950	52944	3190.00
23	16675	55351	3335.00
24	17400	57757	3480.00
25	18125	60164	3625.00
26	18850	62570	3770.00
27	19575	64977	3915.00
28	20300	67384	4060.00
29	21025	69790	4205.00
30	21750	72197	4350.00
31	22475	74603	4495.00
32	23200	77010	4640.00
33	23925	79416	4785.00
34	24650	81823	4930.00
35	25375	84229	5075.00
36	26100	86636	5220.00
37	26825	89042	5365.00
38	27550	91449	5510.00
39	28275	93855	5655.00
40	29000	96262	5800.00
41	29725	98669	5945.00
42	30450	101075	6090.00
43	31175	103482	6235.00
44	31900	105888	6380.00
45	32625	108295	6525.00
46	33350	110701	6670.00
47	34075	113108	6815.00
48	34800	115514	6960.00
49	35525	117921	7105.00
50	36250	120327	7250.00
51	36975	122734	7395.00
52	37700	125140	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 32) on the amount by which the total taxable pay to date exceeds the figure in Column 1.
If No, and the total taxable pay to date exceeds the figure in Column 2 use Table C2.

Table C2

Employee paid at weekly rates

Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £
2407	817.82
4814	1635.64
7220	2453.01
9627	3270.84
12033	4088.21
14440	4906.03
16846	5723.41
19253	6541.23
21659	7358.60
24066	8176.43
26472	8993.80
28879	9811.62
31285	10629.00
33692	11446.82
36099	12264.64
38505	13082.01
40912	13899.84
43318	14717.21
45725	15535.03
48131	16352.41
50538	17170.23
52944	17987.60
55351	18805.43
57757	19622.80
60164	20440.62
62570	21258.00
64977	22075.82
67384	22893.64
69790	23711.01
72197	24528.84
74603	25346.21
77010	26164.03
79416	26981.41
81823	27799.23
84229	28616.60
86636	29434.43
89042	30251.80
91449	31069.62
93855	31887.00
96262	32704.82
98669	33522.64
101075	34340.01
103482	35157.84
105888	35975.21
108295	36793.03
110701	37610.41
113108	38428.23
115514	39245.60
117921	40063.43
120327	40880.80
122734	41698.62
125140	42516.00

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

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

Also to be used for tax code CD0. Pages 26, 30 and 31 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 30 and 31 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 llyfrynau cymorth Cymraeg, ewch i www.gov.uk/cymraeg sgroliwch i lawr i'r pennawd 'Arian a Threth' a dilynwch y cysylltiadau 'Ffurflenni CTHEF'.

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 Webinar 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 X (formerly known as Twitter) @HMRCgovuk

HMRC Community Forums

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 <https://subscriptions.hmrc.gov.uk>

If 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 3200
- 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.

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