

# Taxable Pay Tables Calculator Method

Before you start to use these tables to complete your payroll manually have you considered keeping your records electronically to help you with your calculations?

You can calculate your payroll automatically by using either:

- payroll software, or
- the P11 Calculator from HMRC Basic PAYE Tools go to [www.hmrc.gov.uk/payee/tools/basic-payee-tools.htm](http://www.hmrc.gov.uk/payee/tools/basic-payee-tools.htm)

If you are completing your payroll manually you can calculate the amount of tax due on your employee's earnings by using either:

- the PAYE Tax Calculator go to [www.hmrc.gov.uk/calcs/payee.htm](http://www.hmrc.gov.uk/calcs/payee.htm) or
- these manual Tax Tables.

Keep using Tables A 1993 issue - Pay Adjustment Tables

- Use pages 2 and 3 for monthly paid employees
- Use pages 4, 5 and 6 for weekly paid employees

## How to use these tables

The following provides an outline for using the tables.

If you need more detailed help go to [www.hmrc.gov.uk/payee/payroll/day-to-day/index.htm](http://www.hmrc.gov.uk/payee/payroll/day-to-day/index.htm) Alternatively, see the Employer Helpbook E13(2012) *Day-to-day payroll* available to download from [www.hmrc.gov.uk/payee/forms-publications.htm](http://www.hmrc.gov.uk/payee/forms-publications.htm)

If you don't have internet access phone the Employer Orderline on **08457 646 646**.

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

- For **Code BR** always multiply the whole pay by 0.20 (20%) to find the tax deduction at the Basic Rate.
- For **Code D0** always multiply the whole pay by 0.40 (40%) to find the tax deduction at the Higher Rate.
- For **Code D1** always multiply the whole pay by 0.50 (50%) to find the tax deduction at the Additional Rate.
- **For all other codes follow the instructions below.**
- 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 P11.

To use Tables A you need to know the:

- employee's tax code, and
- tax week/month number covering the date of payment  
– see the charts below.

Use the employee's date of payment to identify the tax week or month of date of payment. Use Tables A for appropriate week or month to establish taxable pay.

**Round down taxable pay to the nearest pound.**

**The Monthly and Weekly charts below will help you to work out which month or week number to use.**

This is the same as the P11 month or week 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

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

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

**Example – all codes except BR and prefix D codes**

Employee's code is **431L**

The pay month is in **Month 4**

**Pay in the month is** £925

**Plus previous pay to date** £2,475

**Total pay to date** £3,400

**Minus pay adjustment Table A**

**figure at month 4 code 431L** £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.

## Details of annual tax rates

Basic Rate 20% on taxable income £1 to £34,370

Higher Rate 40% on taxable income £34,371 to £150,000

Additional Rate 50% on taxable income £150,001 and above.

## Part 1. Basic Rate (Tax at 20%) – monthly paid

Is the total taxable pay to date in Column 5 of the P11 more than the figure shown in Table B1, for the month you are currently working out?

**If yes, go to Table B2.**

**If no, follow the steps below.**

### Step 1

Multiply the total taxable pay to date in Column 5 on the P11, rounded down to the nearest whole pound, by 0.20 (20%).

### Step 2

Enter this figure on the P11.

**You can stop at this section.**

**Table B1**

Month	Pay (£)
1	2865
2	5729
3	8593
4	11457
5	14321
6	17185
7	20050
8	22914
9	25778
10	28642
11	31506
12	34370

Is the total taxable pay to date in Column 5 of the P11 more than the figure shown in Table B2 Column 1 but does not exceed the figure in Column 2, for the month you are currently working out?

**If yes, go to Part 2 Table C1 below.**

**If no, and total taxable pay exceeds figure in Column 2 go to Part 2 Table C2 on page 3.**

**Table B2**

Month	If total taxable pay to date	
	is more than	and does not exceed
Month	Column 1	Column 2
1	2865	12500
2	5729	25000
3	8593	37500
4	11457	50000
5	14321	62500
6	17185	75000
7	20050	87500
8	22914	100000
9	25778	112500
10	28642	125000
11	31506	137500
12	34370	150000

## Part 2. Higher Rate (Tax at 40%) – monthly paid

You should only be using this section if you have been directed here after following the instructions in Part 1 above.

**Table C1**

Month	If total taxable pay to date	
	is more than	and does not exceed
Month	Column 1	Column 2
1	2865	12500
2	5729	25000
3	8593	37500
4	11457	50000
5	14321	62500
6	17185	75000
7	20050	87500
8	22914	100000
9	25778	112500
10	28642	125000
11	31506	137500
12	34370	150000

### Note:

If the total taxable pay to date in Column 5 of the P11 for the month is more than the figure in Column 2 go to Table C2 on page 3. Otherwise take the following steps.

### Step 1

Deduct the figure in Table C1 Column 1 from the total taxable pay to date in Column 5 of the P11 for the month you are currently working out. Round down the result to the nearest whole pound and keep a note of this figure.

### Step 2

Multiply the result of Step 1 by 0.40 (40%). This gives you the tax due on the part of the pay that is taxable at 40%.

### Step 3

Add to this tax due for the relevant month, from the table on the right.

### Step 4

Enter this total figure on the P11.

**Tax due on pay in Table C1**

Month		£
1	plus	573.16
2	plus	1145.93
3	plus	1718.70
4	plus	2291.46
5	plus	2864.23
6	plus	3437.00
7	plus	4010.16
8	plus	4582.93
9	plus	5155.70
10	plus	5728.46
11	plus	6301.23
12	plus	6874.00

## Part 2. Additional Rate (Tax at 50%) – monthly paid

You should only be using this section if you have been directed here after following the instructions in Parts 1 and 2 on page 2.

**Table C2**

	If total taxable pay is more than
Month	£
1	12500
2	25000
3	37500
4	50000
5	62500
6	75000
7	87500
8	100000
9	112500
10	125000
11	137500
12	150000

**Step 1**

Deduct the figure in Table C2 from the total taxable pay to date in Column 5 of the P11 for the month you are currently working out. Round down the result to the nearest whole pound and keep a note of this figure.

**Step 2**

Multiply the result of Step 1 by 0.50 (50%). This gives you the tax due on the part of the pay that is taxable at 50%.

**Step 3**

Add to this tax due for the relevant month, from the table on the right.

**Step 4**

Enter this total figure on the P11.

**Tax due on pay in Table C2**

Month		£
1	plus	4427.16
2	plus	8854.33
3	plus	13281.50
4	plus	17708.66
5	plus	22135.83
6	plus	26563.00
7	plus	30990.16
8	plus	35417.33
9	plus	39844.50
10	plus	44271.66
11	plus	48698.83
12	plus	53126.00

## Part 3. Basic Rate (Tax at 20%) – weekly paid

**Table B1**

Is the total taxable pay to date in Column 5 of the P11 more than the figure shown in Table B1, for the week you are currently working out?

**If yes, go to Table B2.**

**If no, follow the steps below.**

**Step 1**

Multiply the taxable pay to date figure in Column 5 on the P11, rounded down to the nearest whole pound, by 0.20 (20%).

**Step 2**

Enter this figure on the P11.

**You can stop at this section.**

Week	Pay (£)
1	661
2	1322
3	1983
4	2644
5	3305
6	3966
7	4627
8	5288
9	5949
10	6610
11	7271
12	7932
13	8593
14	9254
15	9915
16	10576
17	11237
18	11898
19	12559
20	13220
21	13881
22	14542
23	15203
24	15864
25	16525
26	17185
27	17846
28	18507
29	19168
30	19829
31	20490
32	21151
33	21812
34	22473
35	23134
36	23795
37	24456
38	25117
39	25778
40	26439
41	27100
42	27761
43	28422
44	29083
45	29744
46	30405
47	31066
48	31727
49	32388
50	33049
51	33710
52	34370

**Table B2**

Is the total taxable pay to date in Column 5 of the P11 more than the figure shown in Table B2 Column 1 but does not exceed the figure in Column 2, for the week you are currently working out?

**If yes, go to Part 4 Table C1 on page 5.**

**If no, and total taxable pay exceeds figure in Column 2 go to Part 4 Table C2 on page 6.**

Week	If total taxable pay to date	
	is more than	and does not exceed
Week	Column 1	Column 2
1	661	2885
2	1322	5770
3	1983	8654
4	2644	11539
5	3305	14424
6	3966	17308
7	4627	20193
8	5288	23077
9	5949	25962
10	6610	28847
11	7271	31731
12	7932	34616
13	8593	37500
14	9254	40385
15	9915	43270
16	10576	46154
17	11237	49039
18	11898	51924
19	12559	54808
20	13220	57693
21	13881	60577
22	14542	63462
23	15203	66347
24	15864	69231
25	16525	72116
26	17185	75000
27	17846	77885
28	18507	80770
29	19168	83654
30	19829	86539
31	20490	89424
32	21151	92308
33	21812	95193
34	22473	98077
35	23134	100962
36	23795	103847
37	24456	106731
38	25117	109616
39	25778	112500
40	26439	115385
41	27100	118270
42	27761	121154
43	28422	124039
44	29083	126924
45	29744	129808
46	30405	132693
47	31066	135577
48	31727	138462
49	32388	141347
50	33049	144231
51	33710	147116
52	34370	150000

## Part 4. Higher Rate (Tax at 40%) – weekly paid

You should only be using this section if you have been directed here after following the instructions on page 4 Table B2.

**Table C1**

Week	If total taxable pay to date	
	is more than	and does not exceed
Week	Column 1	Column 2
1	661	2885
2	1322	5770
3	1983	8654
4	2644	11539
5	3305	14424
6	3966	17308
7	4627	20193
8	5288	23077
9	5949	25962
10	6610	28847
11	7271	31731
12	7932	34616
13	8593	37500
14	9254	40385
15	9915	43270
16	10576	46154
17	11237	49039
18	11898	51924
19	12559	54808
20	13220	57693
21	13881	60577
22	14542	63462
23	15203	66347
24	15864	69231
25	16525	72116
26	17185	75000
27	17846	77885
28	18507	80770
29	19168	83654
30	19829	86539
31	20490	89424
32	21151	92308
33	21812	95193
34	22473	98077
35	23134	100962
36	23795	103847
37	24456	106731
38	25117	109616
39	25778	112500
40	26439	115385
41	27100	118270
42	27761	121154
43	28422	124039
44	29083	126924
45	29744	129808
46	30405	132693
47	31066	135577
48	31727	138462
49	32388	141347
50	33049	144231
51	33710	147116
52	34370	150000

**Note:**

If the total taxable pay to date in Column 5 of the P11 for the week is more than the figure in Column 2 go to Table C2 on page 6. Otherwise take the following steps.

**Step 1**

Deduct the figure in Table C1 Column 1 from the total taxable pay to date in Column 5 of the P11 for the week you are currently working out. Round down the result to the nearest whole pound and keep a note of this figure.

**Step 2**

Multiply the result of Step 1 by 0.40 (40%). This gives you the tax due on the part of the pay that is taxable at 40%.

**Step 3**

Add to this tax due for the relevant week, from the table on the right.

**Step 4**

Enter this total figure on the P11.

**Tax due on pay in Table C1**

Week		£
1	plus	132.20
2	plus	264.41
3	plus	396.62
4	plus	528.83
5	plus	661.03
6	plus	793.24
7	plus	925.45
8	plus	1057.66
9	plus	1189.86
10	plus	1322.07
11	plus	1454.28
12	plus	1586.49
13	plus	1718.70
14	plus	1850.90
15	plus	1983.11
16	plus	2115.32
17	plus	2247.53
18	plus	2379.73
19	plus	2511.94
20	plus	2644.15
21	plus	2776.36
22	plus	2908.56
23	plus	3040.77
24	plus	3172.98
25	plus	3305.19
26	plus	3437.00
27	plus	3569.20
28	plus	3701.41
29	plus	3833.62
30	plus	3965.83
31	plus	4098.03
32	plus	4230.24
33	plus	4362.45
34	plus	4494.66
35	plus	4626.86
36	plus	4759.07
37	plus	4891.28
38	plus	5023.49
39	plus	5155.70
40	plus	5287.90
41	plus	5420.11
42	plus	5552.32
43	plus	5684.53
44	plus	5816.73
45	plus	5948.94
46	plus	6081.15
47	plus	6213.36
48	plus	6345.56
49	plus	6477.77
50	plus	6609.98
51	plus	6742.19
52	plus	6874.00

## Part 4. Additional Rate (Tax at 50%) - weekly paid

You should only be using this section if you have been directed here after following the instructions on page 4 Table B2.

**Table C2**

Week	If total taxable pay is more than
1	2885
2	5770
3	8654
4	11539
5	14424
6	17308
7	20193
8	23077
9	25962
10	28847
11	31731
12	34616
13	37500
14	40385
15	43270
16	46154
17	49039
18	51924
19	54808
20	57693
21	60577
22	63462
23	66347
24	69231
25	72116
26	75000
27	77885
28	80770
29	83654
30	86539
31	89424
32	92308
33	95193
34	98077
35	100962
36	103847
37	106731
38	109616
39	112500
40	115385
41	118270
42	121154
43	124039
44	126924
45	129808
46	132693
47	135577
48	138462
49	141347
50	144231
51	147116
52	150000

### Step 1

Deduct the figure in Table C2 from the total taxable pay to date in Column 5 of the P11 for the week you are currently working out. Round down the result to the nearest whole pound and keep a note of this figure.

### Step 2

Multiply the result of **Step 1** by 0.50 (50%). This gives you the tax due on the part of the pay that is taxable at 50%.

### Step 3

Add to this tax due for the relevant week, from the table on the right.

### Step 4

Enter this total figure on the P11.

**Tax due on pay in Table C2**

Week		£
1	plus	1021.84
2	plus	2043.69
3	plus	3065.03
4	plus	4086.88
5	plus	5108.73
6	plus	6130.07
7	plus	7151.92
8	plus	8173.26
9	plus	9195.11
10	plus	10216.96
11	plus	11238.30
12	plus	12260.15
13	plus	13281.50
14	plus	14303.34
15	plus	15325.19
16	plus	16346.53
17	plus	17368.38
18	plus	18390.23
19	plus	19411.57
20	plus	20433.42
21	plus	21454.76
22	plus	22476.61
23	plus	23498.46
24	plus	24519.80
25	plus	25541.65
26	plus	26563.00
27	plus	27584.84
28	plus	28606.69
29	plus	29628.03
30	plus	30649.88
31	plus	31671.73
32	plus	32693.07
33	plus	33714.92
34	plus	34736.26
35	plus	35758.11
36	plus	36779.96
37	plus	37801.30
38	plus	38823.15
39	plus	39844.50
40	plus	40866.34
41	plus	41888.19
42	plus	42909.53
43	plus	43931.38
44	plus	44953.23
45	plus	45974.57
46	plus	46996.42
47	plus	48017.76
48	plus	49039.61
49	plus	50061.46
50	plus	51082.80
51	plus	52104.65
52	plus	53126.00

## Help and guidance

Help and guidance is available from the following sources.

### The internet

For help with payroll go to [www.hmrc.gov.uk/paye](http://www.hmrc.gov.uk/paye)

For wider interactive business help go to [www.businesslink.gov.uk/mynewbusiness](http://www.businesslink.gov.uk/mynewbusiness)

### Online services

For information and help using our Online Services go to [www.hmrc.gov.uk/online](http://www.hmrc.gov.uk/online)

For more help contact the Online Services Helpdesk by:

- email [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)
- phone **0845 60 55 999**, or
- textphone **0845 366 7805**.

### Basic PAYE Tools

The Basic PAYE Tools contains a number of calculators and most of the forms that you will need to help you run your payroll throughout the year including:

- a P11 Calculator that will work out and record your employee's tax, NICs and Student Loan deductions every payday, with a linked P32 *Employer Payment Record* that works out how much you need to pay us
- a range of other calculators to work out Student Loan deductions and statutory payments and a learning zone to help you understand these and other payroll topics
- an employer database to record your employees' details
- interactive forms such as the P11D Working Sheets.

If you use the P11 Calculator in the Basic PAYE Tools you can file online your:

- starter and leaver information P45 Part 1, P45 Part 3, P46 information and P46(Expat) information
- Employer Annual Return (if you have up to and including nine employees) on the P11 Calculator at 5 April.

To download the Basic PAYE Tools, go to [www.hmrc.gov.uk/paye/tools/basic-payee-tools.htm](http://www.hmrc.gov.uk/paye/tools/basic-payee-tools.htm)

### Employer helplines

- Employer for **less than 3 years**, phone **0845 60 70 143**.
- Employer for **3 years or more**, phone **08457 143 143**.
- If you have a hearing or speech impairment and use a textphone, phone **0845 602 1380**.

### Employer helpbooks and forms

Helpbooks and forms are available to download.

Go to [www.hmrc.gov.uk/paye/forms-publications.htm](http://www.hmrc.gov.uk/paye/forms-publications.htm)

Exceptionally, if you don't have access to the internet, some of our helpbooks and forms are available from the Employer Orderline on **08457 646 646**.

### Yr Iaith Gymraeg

I lawrlwytho ffurllenni a llyfrynau cymorth Cymraeg, ewch i [www.hmrc.gov.uk/cymraeg/employers/emp-pack.htm](http://www.hmrc.gov.uk/cymraeg/employers/emp-pack.htm) Os, yn eithriadol, nad oes gennych gysylltiad i'r rhynggrwyd, cysylltwch â'r Ganolfan Gyswllt Cymraeg ar **0845 302 1489**.

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

For details of employer forms and guidance in Braille, large print or audio, phone the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

### In person

We offer free workshops covering some payroll topics. These workshops are available at locations throughout the UK.

For more information:

- go to [www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst) or
- phone our Business Education & Support Team on **0845 603 2691**.

### Employer Bulletin online

Employer Bulletins contain information and news for employers. We publish these several times a year.

Go to [www.hmrc.gov.uk/paye/employer-bulletin](http://www.hmrc.gov.uk/paye/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.hmrc.gov.uk/paye/forms-publications/register.htm](http://www.hmrc.gov.uk/paye/forms-publications/register.htm)

### HM Revenue & Customs (HMRC)

If you have a query about your PAYE scheme:

- phone the Employer Helpline on **08457 143 143**, or
- write to:  
HM Revenue & Customs  
Customer Operations Employer Office  
BP4009  
Chillingham House  
Benton Park View  
NEWCASTLE  
NE98 1ZZ

Please tell us your employer reference when you contact us. You will find it on correspondence from HMRC.

### Real Time Information (RTI)

From April 2013, HMRC is introducing Real Time Information (RTI). Under RTI, employers and pension providers will send HMRC information when they pay their employees, instead of yearly. For more information go to

[www.hmrc.gov.uk/rTI/index.htm](http://www.hmrc.gov.uk/rTI/index.htm)

### Your rights and obligations

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)