

# Taxable Pay Tables

## Manual 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.businesslink.gov.uk/basicpayetools](http://www.businesslink.gov.uk/basicpayetools)

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/paye.htm](http://www.hmrc.gov.uk/calcs/paye.htm) or
- these manual Tax Tables.

Keep using Tables A 1993 issue - Pay Adjustment Tables

## How to use these tables

The following provides an outline for using the tables.

If you need more detailed help go to [www.businesslink.gov.uk/calculatingpayroll](http://www.businesslink.gov.uk/calculatingpayroll) Alternatively, see the Employer Helpbook E13(2011) *Day-to-day payroll* available to download from [www.businesslink.gov.uk/payeformsandpublications](http://www.businesslink.gov.uk/payeformsandpublications) 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.

The Calculator Tables are printed separately. You may find these easier to use, but you will need a calculator.

## 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 on page 3.

Using employee's date of payment to identify the tax week or month use Table A for 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 except BR, D0 and D1

Employee's code is **431L**

The pay month is in **Month 4**

<b>Pay in the month is</b>	<b>£925.00</b>
<i>Plus previous pay to date</i>	<b>£2,475.00</b>
<b>Total pay to date</b>	<b>£3,400.00</b>

*Minus Pay Adjustment Tables A*

<b>figure at month 4 code 431L</b>	<b>£1,439.68</b>
<b>Total taxable pay to date</b>	<b>£1,960.32</b>

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 – code BR only

Employee's code is **BR**

The pay month is in **Month 4**

<b>Pay in the month is</b>	<b>£800.00</b>
<i>Plus previous pay to date</i>	<b>£2,400.00</b>
<b>Total pay to date</b>	<b>£3,200.00</b>

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.

<b>Total taxable pay to date</b>	<b>£3,200.00</b>
<b>Rounded down to the nearest pound</b>	<b>£3,200</b>

Take the P11 Column 5 figure, for example, £3,200 and **either**:

- use Tables B on pages 6 and 7, or
- multiply by 0.20 (20%)  
 $£3,200 \times 0.20 = £640.00$ .

## Details of annual tax rates

Basic Rate	20%	on taxable income	£1 to £35,000
Higher Rate	40%	on taxable income	£35,001 to £150,000
Additional Rate	50%	on taxable income	£150,001 and above

## The Monthly chart below will help you to work out which month number to use.

This is the same as the P11 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

## The Weekly chart below will help you to work out which week number to use.

This is the same as the P11 week numbers.

### Weekly chart

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

## Monthly paid

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

Month	Column 1
1	2917
2	5834
3	8750
4	11667
5	14584
6	17500
7	20417
8	23334
9	26250
10	29167
11	32084
12	35000

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

- Is your employee's total taxable pay to date **less than or equal to** the figure in Column 1? If so, use Table B on pages 6 and 7.
- If your employee's total taxable pay to date is **more than** the amount in Column 1, use Tables C and D on pages 8, 10 and 11.

## Weekly paid

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

Week	Column 1	Week	Column 1
1	674	36	24231
2	1347	37	24904
3	2020	38	25577
4	2693	39	26250
5	3366	40	26924
6	4039	41	27597
7	4712	42	28270
8	5385	43	28943
9	6058	44	29616
10	6731	45	30289
11	7404	46	30962
12	8077	47	31635
13	8750	48	32308
14	9424	49	32981
15	10097	50	33654
16	10770	51	34327
17	11443	52	35000
18	12116		
19	12789		
20	13462		
21	14135		
22	14808		
23	15481		
24	16154		
25	16827		
26	17500		
27	18174		
28	18847		
29	19520		
30	20193		
31	20866		
32	21539		
33	22212		
34	22885		
35	23558		

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

- Is your employee's total taxable pay to date **less than or equal to** the figure in Column 1? If so, use Table B on pages 6 and 7.
- If your employee's total taxable pay to date is **more than** the amount in Column 1, use Tables C and D on pages 9, 10 and 11.

## How to use Table B - weekly paid

### Example 3 - all codes except BR and D0

Employee's code is **431L**

The pay week is in **Week 11**

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

You will already have used Pay Adjustment Tables A and completed your P11 up to and including Column 5. If you need help to do this see Helpbook E13(2011) *Day-to-day payroll*.

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

Total taxable pay to date	Total tax due to date
800	160.00
900	180.00
1000	200.00
<b>1100</b>	<b>220.00</b>
1200	240.00
1300	260.00
1400	280.00
1500	300.00

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

Total taxable pay to date	Total tax due to date
14	2.80
15	3.00
<b>16</b>	<b>3.20</b>
17	3.40
18	3.60
19	3.80
20	4.00

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

### Example 4 - code BR only

Employee's code is **BR**

The pay week is in **Week 11**

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

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	<b>£1,500.00</b>
Rounded down to the nearest pound	<b>£1,500</b>

Take the P11 Column 5 figure, for example, £1,500 and **either**:

- use Table B on pages 6 and 7, or
- 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
<b>1500</b>	<b>300.00</b>
1600	320.00
1700	340.00
1800	360.00

## Table B – Basic Rate (Tax at 20%)

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

### Table B – Tax at 20%

Tax due on taxable pay from £1 to £15,000

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

## Table B – Basic Rate (Tax at 20%) – continued

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

### Table B – Tax at 20%

Tax due on taxable pay from £15,100 to £35,000

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
15100	3020.00	20100	4020.00	25100	5020.00	30100	6020.00
15200	3040.00	20200	4040.00	25200	5040.00	30200	6040.00
15300	3060.00	20300	4060.00	25300	5060.00	30300	6060.00
15400	3080.00	20400	4080.00	25400	5080.00	30400	6080.00
15500	3100.00	20500	4100.00	25500	5100.00	30500	6100.00
15600	3120.00	20600	4120.00	25600	5120.00	30600	6120.00
15700	3140.00	20700	4140.00	25700	5140.00	30700	6140.00
15800	3160.00	20800	4160.00	25800	5160.00	30800	6160.00
15900	3180.00	20900	4180.00	25900	5180.00	30900	6180.00
16000	3200.00	21000	4200.00	26000	5200.00	31000	6200.00
16100	3220.00	21100	4220.00	26100	5220.00	31100	6220.00
16200	3240.00	21200	4240.00	26200	5240.00	31200	6240.00
16300	3260.00	21300	4260.00	26300	5260.00	31300	6260.00
16400	3280.00	21400	4280.00	26400	5280.00	31400	6280.00
16500	3300.00	21500	4300.00	26500	5300.00	31500	6300.00
16600	3320.00	21600	4320.00	26600	5320.00	31600	6320.00
16700	3340.00	21700	4340.00	26700	5340.00	31700	6340.00
16800	3360.00	21800	4360.00	26800	5360.00	31800	6360.00
16900	3380.00	21900	4380.00	26900	5380.00	31900	6380.00
17000	3400.00	22000	4400.00	27000	5400.00	32000	6400.00
17100	3420.00	22100	4420.00	27100	5420.00	32100	6420.00
17200	3440.00	22200	4440.00	27200	5440.00	32200	6440.00
17300	3460.00	22300	4460.00	27300	5460.00	32300	6460.00
17400	3480.00	22400	4480.00	27400	5480.00	32400	6480.00
17500	3500.00	22500	4500.00	27500	5500.00	32500	6500.00
17600	3520.00	22600	4520.00	27600	5520.00	32600	6520.00
17700	3540.00	22700	4540.00	27700	5540.00	32700	6540.00
17800	3560.00	22800	4560.00	27800	5560.00	32800	6560.00
17900	3580.00	22900	4580.00	27900	5580.00	32900	6580.00
18000	3600.00	23000	4600.00	28000	5600.00	33000	6600.00
18100	3620.00	23100	4620.00	28100	5620.00	33100	6620.00
18200	3640.00	23200	4640.00	28200	5640.00	33200	6640.00
18300	3660.00	23300	4660.00	28300	5660.00	33300	6660.00
18400	3680.00	23400	4680.00	28400	5680.00	33400	6680.00
18500	3700.00	23500	4700.00	28500	5700.00	33500	6700.00
18600	3720.00	23600	4720.00	28600	5720.00	33600	6720.00
18700	3740.00	23700	4740.00	28700	5740.00	33700	6740.00
18800	3760.00	23800	4760.00	28800	5760.00	33800	6760.00
18900	3780.00	23900	4780.00	28900	5780.00	33900	6780.00
19000	3800.00	24000	4800.00	29000	5800.00	34000	6800.00
19100	3820.00	24100	4820.00	29100	5820.00	34100	6820.00
19200	3840.00	24200	4840.00	29200	5840.00	34200	6840.00
19300	3860.00	24300	4860.00	29300	5860.00	34300	6860.00
19400	3880.00	24400	4880.00	29400	5880.00	34400	6880.00
19500	3900.00	24500	4900.00	29500	5900.00	34500	6900.00
19600	3920.00	24600	4920.00	29600	5920.00	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 two (or more) entries that make up the amount of taxable pay to the nearest £1.

## Tables C - monthly paid

Page 4 tells you when to use these tables.

Table C1 Employee paid at monthly rates				Is the total taxable pay to date more than the amount in Column 1 and does not exceed the amount in Column 2? <b>If Yes</b> Add to the figure in Column 3 the tax at 40% (as shown in Table D - 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. <b>If No</b> , and the total taxable pay to date exceeds the figure in Column 2 use Table C2.	Table C2 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 £		Column 4 If total taxable pay to date exceeds £	Column 5 Total tax due to date on pay in Column 4 £	If total taxable pay to date exceeds the figure in Column 4. Add to the figure in Column 5 the tax at 50% (as shown in Table D - Additional Rate (Tax at 50%) on page 11) on the amount by which the total taxable pay to date exceeds the figure in Column 4.
1	2917	12500	583.46	12500	4416.66		
2	5834	25000	1166.93	25000	8833.33		
3	8750	37500	1750.00	37500	13250.00		
4	11667	50000	2333.46	50000	17666.66		
5	14584	62500	2916.93	62500	22083.33		
6	17500	75000	3500.00	75000	26500.00		
7	20417	87500	4083.46	87500	30916.66		
8	23334	100000	4666.93	100000	35333.33		
9	26250	112500	5250.00	112500	39750.00		
10	29167	125000	5833.46	125000	44166.66		
11	32084	137500	6416.93	137500	48583.33		
12	35000	150000	7000.00	150000	53000.00		

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

You will already have used Pay Adjustment Tables A and completed your P11 up to and including Column 5. If you need help to do this see Helpbook E13(2011) *Day-to-day payroll*.

#### Example 5 - Table C1

Example payment is for **Month 4**

Taxable pay to date from P11 Column 5	<b>£19,400.00</b>
Find tax due at <b>Higher Rate</b> - 40%	
Taxable pay	<b>£19,400.00</b>
Minus taxable pay Column 1	<b>£11,667.00</b>
Taxable pay at 40%	<b>£7,733.00</b>

First use Table D on page 10 for the nearest round figure below £7,733.00, it is £7,700.

Then use Table D on page 10 for the remainder of £7,700, it is £33.

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

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

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Higher rate tax due on £7,700 from Table D **£3,080.00**  
Plus tax due on £33 from Table D **£13.20**  
**£3,093.20**

Add figure from Table C1 Column 3  
for **Month 4** **£2,333.46**  
**Total tax due** **£5,426.66**

#### Example 6 - Table C2

Example payment is for **Month 4**

Taxable pay to date from P11 Column 5	<b>£57,500.00</b>
Find tax due at <b>Additional Rate</b> - 50%	
Taxable pay	<b>£57,500.00</b>
Minus taxable pay Column 4	<b>£50,000.00</b>
Taxable pay at 50%	<b>£7,500.00</b>

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

Taxable Pay £	Tax £
7300	3650.00
7400	3700.00
7500	3750.00
7600	3800.00
7700	3850.00
7800	3900.00
7900	3950.00

Additional rate tax due on £7,500 from Table D **£3,750.00**  
Add figure from Table C2 Column 5  
for **Month 4** **£17,666.66**  
**Total tax due** **£24,416.66**

## Tables C - weekly paid

Page 4 tells you when to use these tables.

### Table C1

Employee paid at weekly 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	674	2885	134.98
2	1347	5770	269.56
3	2020	8654	404.15
4	2693	11539	538.73
5	3366	14424	673.32
6	4039	17308	807.90
7	4712	20193	942.49
8	5385	23077	1077.07
9	6058	25962	1211.66
10	6731	28847	1346.24
11	7404	31731	1480.83
12	8077	34616	1615.41
13	8750	37500	1750.00
14	9424	40385	1884.98
15	10097	43270	2019.56
16	10770	46154	2154.15
17	11443	49039	2288.73
18	12116	51924	2423.32
19	12789	54808	2557.90
20	13462	57693	2692.49
21	14135	60577	2827.07
22	14808	63462	2961.66
23	15481	66347	3096.24
24	16154	69231	3230.83
25	16827	72116	3365.41
26	17500	75000	3500.00
27	18174	77885	3634.98
28	18847	80770	3769.56
29	19520	83654	3904.15
30	20193	86539	4038.73
31	20866	89424	4173.32
32	21539	92308	4307.90
33	22212	95193	4442.49
34	22885	98077	4577.07
35	23558	100962	4711.66
36	24231	103847	4846.24
37	24904	106731	4980.83
38	25577	109616	5115.41
39	26250	112500	5250.00
40	26924	115385	5384.98
41	27597	118270	5519.56
42	28270	121154	5654.15
43	28943	124039	5788.73
44	29616	126924	5923.32
45	30289	129808	6057.90
46	30962	132693	6192.49
47	31635	135577	6327.07
48	32308	138462	6461.66
49	32981	141347	6596.24
50	33654	144231	6730.83
51	34327	147116	6865.41
52	35000	150000	7000.00

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 D - 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 does not exceed	Column 5 Total tax due to date on pay in Column 4
£	£
2885	1019.42
5770	2038.84
8654	3057.76
11539	4077.19
14424	5096.61
17308	6115.53
20193	7134.96
23077	8153.88
25962	9173.30
28847	10192.73
31731	11211.65
34616	12231.07
37500	13250.00
40385	14269.42
43270	15288.84
46154	16307.76
49039	17327.19
51924	18346.61
54808	19365.53
57693	20384.96
60577	21403.88
63462	22423.30
66347	23442.73
69231	24461.65
72116	25481.07
75000	26500.00
77885	27519.42
80770	28538.84
83654	29557.76
86539	30577.19
89424	31596.61
92308	32615.53
95193	33634.96
98077	34653.88
100962	35673.30
103847	36692.73
106731	37711.65
109616	38731.07
112500	39750.00
115385	40769.42
118270	41788.84
121154	42807.76
124039	43827.19
126924	44846.61
129808	45865.53
132693	46884.96
135577	47903.88
138462	48923.30
141347	49942.73
144231	50961.65
147116	51981.07
150000	53000.00

If total taxable pay to date exceeds the figure in Column 4.

Add to the figure in Column 5 the tax at 50% (as shown in Table D - Additional Rate (Tax at 50%) on page 11) on the amount by which the total taxable pay to date exceeds the figure in Column 4.

## Table D - Higher Rate (Tax at 40%)

Also to be used for Code D0. Pages 2 and 4 tell you when to use this table.

### Table D - Tax at 40%

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

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

## Table D - Additional Rate (Tax at 50%)

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

### Table D - Tax at 50%

Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £	Taxable pay £	Tax £
1	0.50	50	25.00	100	50.00	6100	3050.00
2	1.00	51	25.50	200	100.00	6200	3100.00
3	1.50	52	26.00	300	150.00	6300	3150.00
4	2.00	53	26.50	400	200.00	6400	3200.00
5	2.50	54	27.00	500	250.00	6500	3250.00
6	3.00	55	27.50	600	300.00	6600	3300.00
7	3.50	56	28.00	700	350.00	6700	3350.00
8	4.00	57	28.50	800	400.00	6800	3400.00
9	4.50	58	29.00	900	450.00	6900	3450.00
10	5.00	59	29.50	1000	500.00	7000	3500.00
11	5.50	60	30.00	1100	550.00	7100	3550.00
12	6.00	61	30.50	1200	600.00	7200	3600.00
13	6.50	62	31.00	1300	650.00	7300	3650.00
14	7.00	63	31.50	1400	700.00	7400	3700.00
15	7.50	64	32.00	1500	750.00	7500	3750.00
16	8.00	65	32.50	1600	800.00	7600	3800.00
17	8.50	66	33.00	1700	850.00	7700	3850.00
18	9.00	67	33.50	1800	900.00	7800	3900.00
19	9.50	68	34.00	1900	950.00	7900	3950.00
20	10.00	69	34.50	2000	1000.00	8000	4000.00
21	10.50	70	35.00	2100	1050.00	8100	4050.00
22	11.00	71	35.50	2200	1100.00	8200	4100.00
23	11.50	72	36.00	2300	1150.00	8300	4150.00
24	12.00	73	36.50	2400	1200.00	8400	4200.00
25	12.50	74	37.00	2500	1250.00	8500	4250.00
26	13.00	75	37.50	2600	1300.00	8600	4300.00
27	13.50	76	38.00	2700	1350.00	8700	4350.00
28	14.00	77	38.50	2800	1400.00	8800	4400.00
29	14.50	78	39.00	2900	1450.00	8900	4450.00
30	15.00	79	39.50	3000	1500.00	9000	4500.00
31	15.50	80	40.00	3100	1550.00	9100	4550.00
32	16.00	81	40.50	3200	1600.00	9200	4600.00
33	16.50	82	41.00	3300	1650.00	9300	4650.00
34	17.00	83	41.50	3400	1700.00	9400	4700.00
35	17.50	84	42.00	3500	1750.00	9500	4750.00
36	18.00	85	42.50	3600	1800.00	9600	4800.00
37	18.50	86	43.00	3700	1850.00	9700	4850.00
38	19.00	87	43.50	3800	1900.00	9800	4900.00
39	19.50	88	44.00	3900	1950.00	9900	4950.00
40	20.00	89	44.50	4000	2000.00	10000	5000.00
41	20.50	90	45.00	4100	2050.00	20000	10000.00
42	21.00	91	45.50	4200	2100.00	30000	15000.00
43	21.50	92	46.00	4300	2150.00	40000	20000.00
44	22.00	93	46.50	4400	2200.00	50000	25000.00
45	22.50	94	47.00	4500	2250.00	60000	30000.00
46	23.00	95	47.50	4600	2300.00	70000	35000.00
47	23.50	96	48.00	4700	2350.00	80000	40000.00
48	24.00	97	48.50	4800	2400.00	90000	45000.00
49	24.50	98	49.00	4900	2450.00	100000	50000.00
		99	49.50	5000	2500.00	200000	100000.00
				5100	2550.00	300000	150000.00
				5200	2600.00	400000	200000.00
				5300	2650.00	500000	250000.00
				5400	2700.00	600000	300000.00
				5500	2750.00	700000	350000.00
				5600	2800.00	800000	400000.00
				5700	2850.00	900000	450000.00
				5800	2900.00	1000000	500000.00

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

## Help and guidance

Help and guidance is available from the following sources.

### The Internet

Go to [www.businesslink.gov.uk/paye](http://www.businesslink.gov.uk/paye)

#### Online services

For more information about online services go to [www.hmrc.gov.uk/online](http://www.hmrc.gov.uk/online)

For help using our online services contact the Online Service Helpdesk by:

- email [helpdesk@ir-efiles.gov.uk](mailto:helpdesk@ir-efiles.gov.uk) or
- phone **0845 60 55 999**.

### Basic PAYE Tools (formerly the Employer CD-ROM)

The Basic PAYE Tools contains a number of calculators and most of the forms 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 what 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 your starter and leaver information P45 (Part 1), P45 (Part 3), P46 and P46 (Expat) online
- file your Employer Annual Return online 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.businesslink.gov.uk/basicpayetools](http://www.businesslink.gov.uk/basicpayetools)

### Employer helplines

- Employer for **less than 3 years**, phone **0845 60 70 143**.
- Employer for **more than 3 years**, phone **08457 143 143**.
- If you have a hearing or speech impairment and use a textphone, phone **0845 602 1380** (you need specialist equipment such as Minicom to use this service).

### Employer helpbooks and forms

Helpbooks and forms are available to download. Go to [www.businesslink.gov.uk/payeformsandpublications](http://www.businesslink.gov.uk/payeformsandpublications)

Exceptionally, if you don't have access to the Internet, copies are available from the Employer Orderline on **08457 646 646**.

### Yr Iaith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau 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 rhyngwrwyd, ffoniwch **0845 302 1489** er mwyn archebu ffurflenni a llyfrynnau cymorth Cymraeg.

### 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 all payroll topics. These workshops are available at locations nationwide. For more information:

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

### Employer Bulletin online

Information and news for employers, published several times a year.

Go to [www.businesslink.gov.uk/employerbulletin](http://www.businesslink.gov.uk/employerbulletin)

### 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.businesslink.gov.uk/hmrcemployeremailalerts](http://www.businesslink.gov.uk/hmrcemployeremailalerts)

### Your HM Revenue & Customs (HMRC) office

Your own HMRC office can also help you if you have a query about your PAYE scheme. All our office contact details are on our website. Go to

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

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

### 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)