

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.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 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.businesslink.gov.uk/calculatingpayroll Alternatively, see the Employer Helpbook E13(2011) *Day-to-day payroll* available to download from 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.

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 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	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)	

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

Example 1 - 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	£925.00
<i>Plus previous pay to date</i>	£2,475.00
Total pay to date	£3,400.00

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 £35,000
Higher Rate	40%	on taxable income £35,001 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	2917
2	5834
3	8750
4	11667
5	14584
6	17500
7	20417
8	23334
9	26250
10	29167
11	32084
12	35000

Is the total taxable pay to date in Column 5 of the P11 more than the figure shown in Table B2 Column 1 and 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 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	2917	12500
2	5834	25000
3	8750	37500
4	11667	50000
5	14584	62500
6	17500	75000
7	20417	87500
8	23334	100000
9	26250	112500
10	29167	125000
11	32084	137500
12	35000	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	2917	12500
2	5834	25000
3	8750	37500
4	11667	50000
5	14584	62500
6	17500	75000
7	20417	87500
8	23334	100000
9	26250	112500
10	29167	125000
11	32084	137500
12	35000	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 Column 1 Table C1 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	583.46
2	plus	1166.93
3	plus	1750.00
4	plus	2333.46
5	plus	2916.93
6	plus	3500.00
7	plus	4083.46
8	plus	4666.93
9	plus	5250.00
10	plus	5833.46
11	plus	6416.93
12	plus	7000.00

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 total taxable pay to date in Table C2 from the taxable pay figure 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	4416.66
2	plus	8833.33
3	plus	13250.00
4	plus	17666.66
5	plus	22083.33
6	plus	26500.00
7	plus	30916.66
8	plus	35333.33
9	plus	39750.00
10	plus	44166.66
11	plus	48583.33
12	plus	53000.00

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 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	
1	674
2	1347
3	2020
4	2693
5	3366
6	4039
7	4712
8	5385
9	6058
10	6731
11	7404
12	8077
13	8750
14	9424
15	10097
16	10770
17	11443
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
36	24231
37	24904
38	25577
39	26250
40	26924
41	27597
42	28270
43	28943
44	29616
45	30289
46	30962
47	31635
48	32308
49	32981
50	33654
51	34327
52	35000

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	674	2885
2	1347	5770
3	2020	8654
4	2693	11539
5	3366	14424
6	4039	17308
7	4712	20193
8	5385	23077
9	6058	25962
10	6731	28847
11	7404	31731
12	8077	34616
13	8750	37500
14	9424	40385
15	10097	43270
16	10770	46154
17	11443	49039
18	12116	51924
19	12789	54808
20	13462	57693
21	14135	60577
22	14808	63462
23	15481	66347
24	16154	69231
25	16827	72116
26	17500	75000
27	18174	77885
28	18847	80770
29	19520	83654
30	20193	86539
31	20866	89424
32	21539	92308
33	22212	95193
34	22885	98077
35	23558	100962
36	24231	103847
37	24904	106731
38	25577	109616
39	26250	112500
40	26924	115385
41	27597	118270
42	28270	121154
43	28943	124039
44	29616	126924
45	30289	129808
46	30962	132693
47	31635	135577
48	32308	138462
49	32981	141347
50	33654	144231
51	34327	147116
52	35000	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	674	2885
2	1347	5770
3	2020	8654
4	2693	11539
5	3366	14424
6	4039	17308
7	4712	20193
8	5385	23077
9	6058	25962
10	6731	28847
11	7404	31731
12	8077	34616
13	8750	37500
14	9424	40385
15	10097	43270
16	10770	46154
17	11443	49039
18	12116	51924
19	12789	54808
20	13462	57693
21	14135	60577
22	14808	63462
23	15481	66347
24	16154	69231
25	16827	72116
26	17500	75000
27	18174	77885
28	18847	80770
29	19520	83654
30	20193	86539
31	20866	89424
32	21539	92308
33	22212	95193
34	22885	98077
35	23558	100962
36	24231	103847
37	24904	106731
38	25577	109616
39	26250	112500
40	26924	115385
41	27597	118270
42	28270	121154
43	28943	124039
44	29616	126924
45	30289	129808
46	30962	132693
47	31635	135577
48	32308	138462
49	32981	141347
50	33654	144231
51	34327	147116
52	35000	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 Column 1 Table C1 from the total taxable pay figure 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 the 40% higher rate.

Step 3

Add to this the 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	134.98
2	plus	269.56
3	plus	404.15
4	plus	538.73
5	plus	673.32
6	plus	807.90
7	plus	942.49
8	plus	1077.07
9	plus	1211.66
10	plus	1346.24
11	plus	1480.83
12	plus	1615.41
13	plus	1750.00
14	plus	1884.98
15	plus	2019.56
16	plus	2154.15
17	plus	2288.73
18	plus	2423.32
19	plus	2557.90
20	plus	2692.49
21	plus	2827.07
22	plus	2961.66
23	plus	3096.24
24	plus	3230.83
25	plus	3365.41
26	plus	3500.00
27	plus	3634.98
28	plus	3769.56
29	plus	3904.15
30	plus	4038.73
31	plus	4173.32
32	plus	4307.90
33	plus	4442.49
34	plus	4577.07
35	plus	4711.66
36	plus	4846.24
37	plus	4980.83
38	plus	5115.41
39	plus	5250.00
40	plus	5384.98
41	plus	5519.56
42	plus	5654.15
43	plus	5788.73
44	plus	5923.32
45	plus	6057.90
46	plus	6192.49
47	plus	6327.07
48	plus	6461.66
49	plus	6596.24
50	plus	6730.83
51	plus	6865.41
52	plus	7000.00

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 the 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 1019.42
2	plus 2038.84
3	plus 3057.76
4	plus 4077.19
5	plus 5096.61
6	plus 6115.53
7	plus 7134.96
8	plus 8153.88
9	plus 9173.30
10	plus 10192.73
11	plus 11211.65
12	plus 12231.07
13	plus 13250.00
14	plus 14269.42
15	plus 15288.84
16	plus 16307.76
17	plus 17327.19
18	plus 18346.61
19	plus 19365.53
20	plus 20384.96
21	plus 21403.88
22	plus 22423.30
23	plus 23442.73
24	plus 24461.65
25	plus 25481.07
26	plus 26500.00
27	plus 27519.42
28	plus 28538.84
29	plus 29557.76
30	plus 30577.19
31	plus 31596.61
32	plus 32615.53
33	plus 33634.96
34	plus 34653.88
35	plus 35673.30
36	plus 36692.73
37	plus 37711.65
38	plus 38731.07
39	plus 39750.00
40	plus 40769.42
41	plus 41788.84
42	plus 42807.76
43	plus 43827.19
44	plus 44846.61
45	plus 45865.53
46	plus 46884.96
47	plus 47903.88
48	plus 48923.30
49	plus 49942.73
50	plus 50961.65
51	plus 51981.07
52	plus 53000.00

Help and guidance

Help and guidance is available from the following sources.

The Internet

Go to www.businesslink.gov.uk/paye

Online services

For more information about online services go to www.hmrc.gov.uk/online

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

- email 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

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

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

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 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

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

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

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