



Taxable Pay Tables Manual method

Keep using
Tables A 1993 issue - Pay Adjustment Tables

Use from 18 May 2005

Help

We can help you

By telephone

(Calls may be recorded for quality and training purposes.)

- New employers (*less than 3 years*) **0845 60 70 143**
open Mon – Fri, 8am - 8pm and Sat–Sun, 8am-5pm.
- More experienced employers **0845 7 143 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- Deaf or hard of hearing employers
Textphone **0845 602 1380**

For a list of helplines and opening hours, see your *Employer's Bulletin*.

In person

We have specially trained Business Support Teams covering all parts of the country to help you understand

- what records to keep
- what returns to make
- when to send us information.

The Business Support Teams offer a range of workshops on many of the topics relevant to employers. These workshops are available at locations nationwide.

For more information on these workshops and other ways in which the Business Support Team can help either

- log on to our website at **www.inlandrevenue.gov.uk/bst/index.htm** or
- call the New Employer's Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

At your local Inland Revenue office

Your local Inland Revenue office can also help you. To contact them, look under 'Inland Revenue' in your phone book. Write the telephone number below for future use.

Please tell us your reference, which you can find on all correspondence from your Inland Revenue office.

If your enquiry is about one of your employees, please also tell us their National Insurance number.

By Internet

Log on to the employer's website at **www.inlandrevenue.gov.uk/employers**

Further guidance

Employer's Help Books

There is a number of Employer's Help Books designed to help you operate straightforward PAYE, NICs and other payroll-related matters.

The Help Books are for guidance only.

They are not comprehensive and they have no legal force.

We also have a number of other booklets that give further guidance, for example

- CWG2(2005), *Employer's Further Guide to PAYE and NICs*
- CWG5(2005), *Class 1A NICs on benefits in kind*
- 480(2005) *Expenses and Benefits – a tax guide*

You can also view the full range of these booklets, and other forms and guidance on

- the Internet – log on at **www.inlandrevenue.gov.uk/employers**
- the Employer's CD-ROM*

or you can

- download them from the Internet at **www.inlandrevenue.gov.uk/employers**
- print them from the CD-ROM
- get copies from the Employer's Orderline
 - Internet **www.inlandrevenue.gov.uk/employers**
 - Phone **0845 7 646 646**
 - Fax **0870 2 406 406**

Check the Order Form in your *Employer's Pack* for a full list of what is available and how to order.

Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask at your local Inland Revenue office or Enquiry Centre.

Yr Iaith Gymraeg

Ffoniwch 0845 302 1489 i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

* *The CD-ROM contains forms you can complete on screen, such as P11D, a Learning Zone and a New Employer's Section.*

It also has built-in calculators to help speed up your calculations of

- *Pay Adjustment and PAYE*
- *NICs contracted-out and not contracted out*
- *Car benefit and Car Fuel benefit*
- *Student Loans*
- *Statutory Sick Pay*
- *Statutory Maternity Pay.*

Annual Rates

Tax Rates

Starting Rate	10%	up to	£2,090
Basic Rate	22%	from	£2,091 to £32,400
Higher Rate	40%	over	£32,400

Finding out which Table to use

Please ensure that you have disposed of your previous Tax Tables.

Code BR always use only **Table B** on pages 8 and 9.

Code DO always use only **Table D** on page 11.

All other codes follow the instructions below.

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.

Both sets of Tables are available on the Employer's CD-ROM, on our website, or you can get them from the Employer's Orderline.

Monthly paid

Month	Column SR Use Table SR on page 5 £	Column B Use Tables B on pages 8 and 9 £
1	175	2700
2	349	5400
3	523	8100
4	697	10800
5	871	13500
6	1045	16200
7	1220	18900
8	1394	21600
9	1568	24300
10	1742	27000
11	1916	29700
12	2090	32400

If you do your payroll on a monthly basis use this table. If it's weekly use the table on page 4.

- Work out which month the pay is for – there is a chart on page 21 of the Help Book E13, *Day-to-day payroll*.
- Pick the month you need from the month column in the table. Look at the figures in Columns SR and B.
- Is your employee's total taxable pay to date **less than or equal to** the figure in Column SR? If so, use Table SR on page 5.
- Is your employee's total taxable pay to date **greater** than the figure in Column SR, **but less than or equal to** the figure in Column B? If it is use Tables B on pages 8 and 9.
- If your employee's total taxable pay to date is **more** than the amount in Column B, use Tables C and D on pages 10 and 11.

Example 1

You are working out the tax due for Month 5. Your employee's total taxable pay to date is £953 which is **more** than £871 in Column SR but **less** than £13500 in Column B. So, as £953 falls between these two figures, use Tables B on pages 8 and 9.

Example 2

You are working out the tax due for Month 7. Your employee's total taxable pay to date is £19720 which is **more** than both £1220 in Column SR **and** £18900 in Column B. So, use Tables C and D on pages 10 and 11.

Weekly paid

Week	Column SR Use Table SR on page 5 £	Column B Use Tables B on pages 8 and 9 £
1	41	624
2	81	1247
3	121	1870
4	161	2493
5	201	3116
6	242	3739
7	282	4362
8	322	4985
9	362	5608
10	402	6231
11	443	6854
12	483	7477
13	523	8100
14	563	8724
15	603	9347
16	644	9970
17	684	10593
18	724	11216
19	764	11839
20	804	12462
21	845	13085
22	885	13708
23	925	14331
24	965	14954
25	1005	15577
26	1045	16200
27	1086	16824
28	1126	17447
29	1166	18070
30	1206	18693
31	1246	19316
32	1287	19939
33	1327	20562
34	1367	21185
35	1407	21808
36	1447	22431
37	1488	23054
38	1528	23677
39	1568	24300
40	1608	24924
41	1648	25547
42	1689	26170
43	1729	26793
44	1769	27416
45	1809	28039
46	1849	28662
47	1890	29285
48	1930	29908
49	1970	30531
50	2010	31154
51	2050	31777
52	2090	32400

If you do your payroll on a weekly basis use this table. If it's monthly use the table on page 3.

- Work out which week the pay is for – there is a chart on page 21 of the Help Book E13, *Day-to-day payroll*.
- Pick the week you need from the week column in the table. Look at the figures in Columns SR and B.
- Is your employee's total taxable pay to date **less than or equal to** the figure in Column SR? If so, use Table SR on page 5.
- Is your employee's total taxable pay to date **greater than** the figure in Column SR, **but less than or equal to** the figure in Column B? If it is use Tables B on pages 8 and 9.
- If your employee's total taxable pay to date is **more than** the amount in Column B, use Tables C and D on pages 10 and 11.

Example 1

You are working out the tax due for Week 14. Your employee's total taxable pay to date is £953 which is **more** than £563 in Column SR but **less** than £8724 in Column B. So, as £953 falls between these two figures, use Tables B on pages 8 and 9.

Example 2

You are working out the tax due for Week 14. Your employee's total taxable pay to date is £19720 which is **more** than both £563 in Column SR **and** £8724 in Column B. So, use Tables C and D on pages 10 and 11.

Table SR to work out tax at 10%

Pages 3 and 4 tell you when to use this Table

Look at the Taxable Pay columns, these are shown in black. If your employee's exact amount of taxable pay is shown on it, look across to the figure next to it in brown. This is the tax due.

If the exact amount of taxable pay is not shown (in the black columns), use two of the black figures to reach the amount of taxable pay, rounded down to the nearest £1. Then add together the two brown figures to reach the amount of tax due.

Example	
Taxable pay	£1,241.39
Round down to the nearest pound	£1,241
Look up £1200 in the black column 'Tax Due on Taxable Pay from £100 to £1900'	= £120.00
Look up £41 in the black column 'Tax Due on Taxable Pay from £1 to £99'	+ <u>£4.10</u>
Total	= £124.10

Table SR					
Tax Due on Taxable Pay from £100 to £2000		Tax Due on Taxable Pay from £1 to £99			
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 £
100	10.00	1	0.10	50	5.00
200	20.00	2	0.20	51	5.10
300	30.00	3	0.30	52	5.20
400	40.00	4	0.40	53	5.30
500	50.00	5	0.50	54	5.40
600	60.00	6	0.60	55	5.50
700	70.00	7	0.70	56	5.60
800	80.00	8	0.80	57	5.70
900	90.00	9	0.90	58	5.80
1000	100.00	10	1.00	59	5.90
1100	110.00	11	1.10	60	6.00
1200	120.00	12	1.20	61	6.10
1300	130.00	13	1.30	62	6.20
1400	140.00	14	1.40	63	6.30
1500	150.00	15	1.50	64	6.40
1600	160.00	16	1.60	65	6.50
1700	170.00	17	1.70	66	6.60
1800	180.00	18	1.80	67	6.70
1900	190.00	19	1.90	68	6.80
2000	200.00	20	2.00	69	6.90
		21	2.10	70	7.00
		22	2.20	71	7.10
		23	2.30	72	7.20
		24	2.40	73	7.30
		25	2.50	74	7.40
		26	2.60	75	7.50
		27	2.70	76	7.60
		28	2.80	77	7.70
		29	2.90	78	7.80
		30	3.00	79	7.90
		31	3.10	80	8.00
		32	3.20	81	8.10
		33	3.30	82	8.20
		34	3.40	83	8.30
		35	3.50	84	8.40
		36	3.60	85	8.50
		37	3.70	86	8.60
		38	3.80	87	8.70
		39	3.90	88	8.80
		40	4.00	89	8.90
		41	4.10	90	9.00
		42	4.20	91	9.10
		43	4.30	92	9.20
		44	4.40	93	9.30
		45	4.50	94	9.40
		46	4.60	95	9.50
		47	4.70	96	9.60
		48	4.80	97	9.70
		49	4.90	98	9.80
				99	9.90

Table B to work out tax at 22%

Pages 3 and 4 tell you when to use these Tables

Use the Tables on pages 8 and 9 to work out tax at 22% for all ordinary suffix codes and prefix K codes.

How to use Tables B monthly pay

Example 1 - All codes except BR and D0

Employee's code is 431L

The pay is in Month 4

Month no	Week no	Pay in the week or month including statutory payments (SSP/SMP/SPP/SAP)		Total pay to date		Total 'free pay' to date as shown by Tables A *		K codes only Total 'additional pay' to date as shown by Tables A		Total taxable pay to date: column 3 minus column 4a or column 3 plus column 4b *		Total 'tax due' to date as shown by Calculator Tables SR + B to D
		£	p	£	p	£	p	4a	£	p	4b	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13						2,475.00						
14												
15												
16												
17		925.00				3,400.00				1,439.68		1,960.32

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 E13, *Employer's Help Book* starting on page 3.

Step 1

(A) Use Table B on page 8 for the nearest round figure below £1960, it is £1900.

Total Taxable Pay to date £	Total Tax Due to date £
1500	
1600	352.00
1700	374.00
1800	396.00
1900	418.00
2000	440.00

(B) Use the blue shaded part of Table B on page 9 for the remainder of £1960, it is £60.

Total Taxable Pay to date £	Total Tax Due to date £
56	
57	12.54
58	12.76
59	12.98
60	13.20
61	13.42
62	13.64

Step 2

Then deduct Starting Rate Relief using the green Subtraction Tables on page 9.

Month	Amount to subtract £
1	20.91
2	41.81
3	62.70
4	83.61
5	104.51
6	125.40
7	146.31
8	167.21
9	188.10
10	209.01
11	229.91
	250.80

Tax due on £1900 from Table B		£418.00
Tax due on £60 from Table B	+	£13.20
Less Starting Rate Relief from Subtraction Tables	-	£83.61
Total tax due	=	£347.59

Example 2 - Code BR only

Employee's code is BR

The pay is in Month 4

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.

No Starting Rate Relief is given from the green Subtraction Tables on page 9.

Take the P11 column 5 figure, for example, £3200, and either

- use Tables B, page 8, or
- multiply by 0.22 (22%)
£3200 x 0.22 = £704.00

Total Taxable Pay to date £	Total Tax Due to date £
3100	682.00
3200	704.00
3300	726.00
3400	748.00
3500	770.00

How to use Tables B weekly pay

Example 1 - All codes except BR and D0

Employee's code is **431L**

The pay is in **Week 11**

PAYE Income Tax and Tax Credits													
Month no	Week no	Pay in the week or month including statutory payments (SSP/SMP/SPP/SAP)		Total pay to date		Total 'free pay' to date as shown by Tables A *		K codes only		Total 'tax due' to date as shown by Calculator Tables or Tables SR + B to D			
		2	£ p	3	£ p	4a	£ p	4b	£ p		5	£ p	6
1		203	.00	203	.00	83	.06			119	.94	21	.51
10													
11		203	.00	2,030	.00	913	.66			1,116	.34		
12													
3	13												
	14												
	15												

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 E13, *Employer's Help Book* starting on page 3.

Step 1

(A)

Use Table B on page 8 for the nearest round figure below £1116, it is £1100.

Total Taxable Pay to date £	Total Tax Due to date £
800	176.00
900	198.00
1000	220.00
1100	242.00
1200	264.00
1300	286.00

(B)

Use the blue shaded part of Table B on page 9 for the remainder of £116, it is £16.

Total Taxable Pay to date £	Total Tax Due to date £
13	2.86
14	3.08
15	3.30
16	3.52
17	3.74
18	3.96

Step 2

Then deduct Starting Rate Relief using the green Subtraction Tables on page 9.

Week	Employee paid at Weekly rates Amount to subtract £
1	4.83
2	9.65
3	14.47
4	19.30
5	24.12
6	28.94
7	33.77
8	38.59
9	43.41
10	48.24
11	53.06
12	57.88
	62.70

Tax due on £1100 from Table B	£242.00
Tax due on £16 from Table B	+ £3.52
Less Starting Rate Relief from Subtraction Tables	- £53.06
Total tax due	= £192.46

Example 2 - Code BR only

Employee's code is **BR**

The pay is in **Week 11**

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.

No Starting Rate Relief is given from the green Subtraction Tables on page 9.

Take the P11 column 5 figure, for example, £1500, and **either**

- use Tables B, page 8, **or**
- multiply by 0.22 (22%)
£1500 x 0.22 = £330.00

Total Taxable Pay to date £	Total Tax Due to date £
1300	286.00
1400	308.00
1500	330.00
1600	352.00
1700	374.00
1800	396.00

Step 1 - This is a two step process, **Step 2** is on page 9. For **Code BR** use **Step 1** only.

Table B to work out tax at 22% *Pages 3 and 4 tell you when to use these Tables*

Table B											
Tax Due on Taxable Pay from £100 to £32,400											
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 £	Total Taxable Pay to date £	Total Tax Due to date £
100	22.00	5600	1232.00	11100	2442.00	16600	3652.00	22100	4862.00	27600	6072.00
200	44.00	5700	1254.00	11200	2464.00	16700	3674.00	22200	4884.00	27700	6094.00
300	66.00	5800	1276.00	11300	2486.00	16800	3696.00	22300	4906.00	27800	6116.00
400	88.00	5900	1298.00	11400	2508.00	16900	3718.00	22400	4928.00	27900	6138.00
500	110.00	6000	1320.00	11500	2530.00	17000	3740.00	22500	4950.00	28000	6160.00
600	132.00	6100	1342.00	11600	2552.00	17100	3762.00	22600	4972.00	28100	6182.00
700	154.00	6200	1364.00	11700	2574.00	17200	3784.00	22700	4994.00	28200	6204.00
800	176.00	6300	1386.00	11800	2596.00	17300	3806.00	22800	5016.00	28300	6226.00
900	198.00	6400	1408.00	11900	2618.00	17400	3828.00	22900	5038.00	28400	6248.00
1000	220.00	6500	1430.00	12000	2640.00	17500	3850.00	23000	5060.00	28500	6270.00
1100	242.00	6600	1452.00	12100	2662.00	17600	3872.00	23100	5082.00	28600	6292.00
1200	264.00	6700	1474.00	12200	2684.00	17700	3894.00	23200	5104.00	28700	6314.00
1300	286.00	6800	1496.00	12300	2706.00	17800	3916.00	23300	5126.00	28800	6336.00
1400	308.00	6900	1518.00	12400	2728.00	17900	3938.00	23400	5148.00	28900	6358.00
1500	330.00	7000	1540.00	12500	2750.00	18000	3960.00	23500	5170.00	29000	6380.00
1600	352.00	7100	1562.00	12600	2772.00	18100	3982.00	23600	5192.00	29100	6402.00
1700	374.00	7200	1584.00	12700	2794.00	18200	4004.00	23700	5214.00	29200	6424.00
1800	396.00	7300	1606.00	12800	2816.00	18300	4026.00	23800	5236.00	29300	6446.00
1900	418.00	7400	1628.00	12900	2838.00	18400	4048.00	23900	5258.00	29400	6468.00
2000	440.00	7500	1650.00	13000	2860.00	18500	4070.00	24000	5280.00	29500	6490.00
2100	462.00	7600	1672.00	13100	2882.00	18600	4092.00	24100	5302.00	29600	6512.00
2200	484.00	7700	1694.00	13200	2904.00	18700	4114.00	24200	5324.00	29700	6534.00
2300	506.00	7800	1716.00	13300	2926.00	18800	4136.00	24300	5346.00	29800	6556.00
2400	528.00	7900	1738.00	13400	2948.00	18900	4158.00	24400	5368.00	29900	6578.00
2500	550.00	8000	1760.00	13500	2970.00	19000	4180.00	24500	5390.00	30000	6600.00
2600	572.00	8100	1782.00	13600	2992.00	19100	4202.00	24600	5412.00	30100	6622.00
2700	594.00	8200	1804.00	13700	3014.00	19200	4224.00	24700	5434.00	30200	6644.00
2800	616.00	8300	1826.00	13800	3036.00	19300	4246.00	24800	5456.00	30300	6666.00
2900	638.00	8400	1848.00	13900	3058.00	19400	4268.00	24900	5478.00	30400	6688.00
3000	660.00	8500	1870.00	14000	3080.00	19500	4290.00	25000	5500.00	30500	6710.00
3100	682.00	8600	1892.00	14100	3102.00	19600	4312.00	25100	5522.00	30600	6732.00
3200	704.00	8700	1914.00	14200	3124.00	19700	4334.00	25200	5544.00	30700	6754.00
3300	726.00	8800	1936.00	14300	3146.00	19800	4356.00	25300	5566.00	30800	6776.00
3400	748.00	8900	1958.00	14400	3168.00	19900	4378.00	25400	5588.00	30900	6798.00
3500	770.00	9000	1980.00	14500	3190.00	20000	4400.00	25500	5610.00	31000	6820.00
3600	792.00	9100	2002.00	14600	3212.00	20100	4422.00	25600	5632.00	31100	6842.00
3700	814.00	9200	2024.00	14700	3234.00	20200	4444.00	25700	5654.00	31200	6864.00
3800	836.00	9300	2046.00	14800	3256.00	20300	4466.00	25800	5676.00	31300	6886.00
3900	858.00	9400	2068.00	14900	3278.00	20400	4488.00	25900	5698.00	31400	6908.00
4000	880.00	9500	2090.00	15000	3300.00	20500	4510.00	26000	5720.00	31500	6930.00
4100	902.00	9600	2112.00	15100	3322.00	20600	4532.00	26100	5742.00	31600	6952.00
4200	924.00	9700	2134.00	15200	3344.00	20700	4554.00	26200	5764.00	31700	6974.00
4300	946.00	9800	2156.00	15300	3366.00	20800	4576.00	26300	5786.00	31800	6996.00
4400	968.00	9900	2178.00	15400	3388.00	20900	4598.00	26400	5808.00	31900	7018.00
4500	990.00	10000	2200.00	15500	3410.00	21000	4620.00	26500	5830.00	32000	7040.00
4600	1012.00	10100	2222.00	15600	3432.00	21100	4642.00	26600	5852.00	32100	7062.00
4700	1034.00	10200	2244.00	15700	3454.00	21200	4664.00	26700	5874.00	32200	7084.00
4800	1056.00	10300	2266.00	15800	3476.00	21300	4686.00	26800	5896.00	32300	7106.00
4900	1078.00	10400	2288.00	15900	3498.00	21400	4708.00	26900	5918.00	32400	7128.00
5000	1100.00	10500	2310.00	16000	3520.00	21500	4730.00	27000	5940.00		
5100	1122.00	10600	2332.00	16100	3542.00	21600	4752.00	27100	5962.00		
5200	1144.00	10700	2354.00	16200	3564.00	21700	4774.00	27200	5984.00		
5300	1166.00	10800	2376.00	16300	3586.00	21800	4796.00	27300	6006.00		
5400	1188.00	10900	2398.00	16400	3608.00	21900	4818.00	27400	6028.00		
5500	1210.00	11000	2420.00	16500	3630.00	22000	4840.00	27500	6050.00		

Step 2 - Subtraction Tables to give Starting Rate Relief at 10%.

After you have used Tables B to work out the tax at 22% use the green Subtraction Tables below to give your employee the benefit of the 10% rate band.

Do not use the Subtraction Tables for codes BR and D0.

Find the month or week in which the pay day falls and **subtract** the amount shown to arrive at the tax due.

For Week 1/Month 1 codes subtract the amount shown for Week 1 or Month 1.

T a b l e			
Tax Due on Taxable Pay from £1 to £99			
Total Taxable Pay to date £	Total Tax Due to date £	Total Taxable Pay to date £	Total Tax Due to date £
1	0.22	51	11.22
2	0.44	52	11.44
3	0.66	53	11.66
4	0.88	54	11.88
5	1.10	55	12.10
6	1.32	56	12.32
7	1.54	57	12.54
8	1.76	58	12.76
9	1.98	59	12.98
10	2.20	60	13.20
11	2.42	61	13.42
12	2.64	62	13.64
13	2.86	63	13.86
14	3.08	64	14.08
15	3.30	65	14.30
16	3.52	66	14.52
17	3.74	67	14.74
18	3.96	68	14.96
19	4.18	69	15.18
20	4.40	70	15.40
21	4.62	71	15.62
22	4.84	72	15.84
23	5.06	73	16.06
24	5.28	74	16.28
25	5.50	75	16.50
26	5.72	76	16.72
27	5.94	77	16.94
28	6.16	78	17.16
29	6.38	79	17.38
30	6.60	80	17.60
31	6.82	81	17.82
32	7.04	82	18.04
33	7.26	83	18.26
34	7.48	84	18.48
35	7.70	85	18.70
36	7.92	86	18.92
37	8.14	87	19.14
38	8.36	88	19.36
39	8.58	89	19.58
40	8.80	90	19.80
41	9.02	91	20.02
42	9.24	92	20.24
43	9.46	93	20.46
44	9.68	94	20.68
45	9.90	95	20.90
46	10.12	96	21.12
47	10.34	97	21.34
48	10.56	98	21.56
49	10.78	99	21.78
50	11.00		

Tables B Subtraction Tables			
Employee paid at Monthly rates		Employee paid at Weekly rates	
Month	Amount to subtract £	Week	Amount to subtract £
1	20.91	1	4.83
2	41.81	2	9.65
3	62.70	3	14.47
4	83.61	4	19.30
5	104.51	5	24.12
6	125.40	6	28.94
7	146.31	7	33.77
8	167.21	8	38.59
9	188.10	9	43.41
10	209.01	10	48.24
11	229.91	11	53.06
12	250.80	12	57.88
		13	62.70
		14	67.53
		15	72.35
		16	77.17
		17	82.00
		18	86.82
		19	91.64
		20	96.47
		21	101.29
		22	106.11
		23	110.94
		24	115.76
		25	120.58
		26	125.40
		27	130.23
		28	135.05
		29	139.87
		30	144.70
		31	149.52
		32	154.34
		33	159.17
		34	163.99
		35	168.81
		36	173.64
		37	178.46
		38	183.28
		39	188.10
		40	192.93
		41	197.75
		42	202.57
		43	207.40
		44	212.22
		45	217.04
		46	221.87
		47	226.69
		48	231.51
		49	236.34
		50	241.16
		51	245.98
		52	250.80

Table C

Pages 3 and 4 tell you when to use this Table

How to use Table C

Example	
Employee's code is 431L	
The pay is in Week 12	
Pay in the week	£745.00
Previous pay to date	+ £9,821.00
Total pay to date	= £10,566.00
Less Pay Adjustment Table A figure at Week 12 , code 431L	- £996.72
Total taxable pay to date	= £9,569.28
Round down to the nearest pound	£9,569
Less amount in Column 1 for Week 12	- £7,477
Excess to be taxed at 40%	= £2,092
Tax due	
Tax due on £7,477 per Column 2	£1,587.07
Tax due on £2,092 per Table D	+ £836.80
Total tax due	= £2,423.87

Table C		
Employee paid at Monthly rates		
Month	Column 1 If total taxable pay to date exceeds £	Column 2 Total tax due to date £
1	2700	573.10
2	5400	1146.20
3	8100	1719.30
4	10800	2292.40
5	13500	2865.50
6	16200	3438.60
7	18900	4011.70
8	21600	4584.80
9	24300	5157.90
10	27000	5731.00
11	29700	6304.10
12	32400	6877.20

Add tax at 40% as shown in Table D on the amount by which the total taxable pay to date exceeds the figure in Column 1.

Table C

Employee paid at Weekly rates		
Week	Column 1 If total taxable pay to date exceeds £	Column 2 Total tax due to date £
1	624	132.62
2	1247	264.84
3	1870	397.06
4	2493	529.29
5	3116	661.51
6	3739	793.73
7	4362	925.96
8	4985	1058.18
9	5608	1190.40
10	6231	1322.63
11	6854	1454.85
12	7477	1587.07
13	8100	1719.30
14	8724	1851.92
15	9347	1984.14
16	9970	2116.36
17	10593	2248.59
18	11216	2380.81
19	11839	2513.03
20	12462	2645.26
21	13085	2777.48
22	13708	2909.70
23	14331	3041.93
24	14954	3174.15
25	15577	3306.37
26	16200	3438.60
27	16824	3571.22
28	17447	3703.44
29	18070	3835.66
30	18693	3967.89
31	19316	4100.11
32	19939	4232.33
33	20562	4364.56
34	21185	4496.78
35	21808	4629.00
36	22431	4761.23
37	23054	4893.45
38	23677	5025.67
39	24300	5157.90
40	24924	5290.52
41	25547	5422.74
42	26170	5554.96
43	26793	5687.19
44	27416	5819.41
45	28039	5951.63
46	28662	6083.86
47	29285	6216.08
48	29908	6348.30
49	30531	6480.53
50	31154	6612.75
51	31777	6744.97
52	32400	6877.20

Add tax at 40% as shown in Table D on the amount by which the total taxable pay to date exceeds the figure in Column 1.

Table D Tax at 40%. Also to be used for Code D0

Pages 3 and 4 tell you when to use this Table

Table D							
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	200000	80000.00
				5100	2040.00	300000	120000.00
				5200	2080.00	400000	160000.00
				5300	2120.00	500000	200000.00
				5400	2160.00	600000	240000.00
				5500	2200.00	700000	280000.00
				5600	2240.00	800000	320000.00
				5700	2280.00	900000	360000.00
				5800	2320.00	1000000	400000.00
				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.

