

Taxable Pay Tables Calculator Method

Calculator Tables (September 2008)

Alternative to Tables B to D

Keep using Tables A 1993 issue – Pay Adjustment Tables

- Open out flat
- Use pages 3 and 4 for weekly paid employees
- Use page 5 for monthly paid employees

Use from 7 September 2008

Help

We can help you by phone. (Calls may be recorded for quality and training purposes.)

- New employers (less than 3 years) **0845 60 70 143**
open Monday to Friday, 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00.
- More experienced employers **08457 143 143**
open Monday to Friday, 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00.
- Employers with hearing difficulties - Textphone **0845 602 1380**
You must have specialist equipment such as a minicom to use this service.

These tables reflect the changes in the starting point for higher rate tax for PAYE income from the tax year 2008-09.

Using this booklet - weekly paid

The tables in this booklet will help you work out PAYE tax deductions with a calculator.

Round down taxable pay to the nearest pound.

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. For Codes D0 and BR round down whole pay to the nearest pound.

- For Code D0 multiply the whole pay by 0.40 (40%) to find the tax deduction at the Higher Rate.
- For Code BR multiply the whole pay by 0.20 (20%) to find the tax deduction at the Basic Rate.
- For all other Codes follow the sections below in turn to calculate the tax deduction.
- For codes on a Week 1 basis, use the Week 1 figures for each calculation if the employee is paid weekly.
- For codes on a Month 1 basis use the Month 1 figures for each calculation if the employee is paid monthly.

The Weekly chart below will help you work out which week number to use, then go to pages 3 and 4.

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	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 table on a week 1 basis)	53

The Monthly chart below will help you work out which month number to use, then go to page 5.

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

A. 20% Basic Rate – weekly paid

Table B

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

Week	Pay (£)
1	670
2	1339
3	2008
4	2677
5	3347
6	4016
7	4685
8	5354
9	6024
10	6693
11	7362
12	8031
13	8700
14	9370
15	10039
16	10708
17	11377
18	12047
19	12716
20	13385
21	14054
22	14724
23	15393
24	16062
25	16731
26	17400
27	18070
28	18739
29	19408
30	20077
31	20747
32	21416
33	22085
34	22754
35	23424
36	24093
37	24762
38	25431
39	26100
40	26770
41	27439
42	28108
43	28777
44	29447
45	30116
46	30785
47	31454
48	32124
49	32793
50	33462
51	34131
52	34800

If Yes, go to part B on page 4.

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.

B. 40% Higher Rate – weekly paid

You should only be using this section if you have been directed here after following the instructions on page 3.

Table C

Week	Pay (£)
1	670
2	1339
3	2008
4	2677
5	3347
6	4016
7	4685
8	5354
9	6024
10	6693
11	7362
12	8031
13	8700
14	9370
15	10039
16	10708
17	11377
18	12047
19	12716
20	13385
21	14054
22	14724
23	15393
24	16062
25	16731
26	17400
27	18070
28	18739
29	19408
30	20077
31	20747
32	21416
33	22085
34	22754
35	23424
36	24093
37	24762
38	25431
39	26100
40	26770
41	27439
42	28108
43	28777
44	29447
45	30116
46	30785
47	31454
48	32124
49	32793
50	33462
51	34131
52	34800

Step 1

Deduct the figure in Table C from the 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 higher rate.

Step 3

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

Step 4

Enter this figure on the P11.

Tax due at Basic Rate

Week		£
1	plus	134.15
2	plus	267.90
3	plus	401.66
4	plus	535.41
5	plus	669.56
6	plus	803.32
7	plus	937.07
8	plus	1070.83
9	plus	1204.98
10	plus	1338.73
11	plus	1472.49
12	plus	1606.24
13	plus	1740.00
14	plus	1874.15
15	plus	2007.90
16	plus	2141.66
17	plus	2275.41
18	plus	2409.56
19	plus	2543.32
20	plus	2677.07
21	plus	2810.83
22	plus	2944.98
23	plus	3078.73
24	plus	3212.49
25	plus	3346.24
26	plus	3480.00
27	plus	3614.15
28	plus	3747.90
29	plus	3881.66
30	plus	4015.41
31	plus	4149.56
32	plus	4283.32
33	plus	4417.07
34	plus	4550.83
35	plus	4684.98
36	plus	4818.73
37	plus	4952.49
38	plus	5086.24
39	plus	5220.00
40	plus	5354.15
41	plus	5487.90
42	plus	5621.66
43	plus	5755.41
44	plus	5889.56
45	plus	6023.32
46	plus	6157.07
47	plus	6290.83
48	plus	6424.98
49	plus	6558.73
50	plus	6692.49
51	plus	6826.24
52	plus	6960.00

A. 20% Basic Rate – monthly paid

Month	Pay (£)
1	2900
2	5800
3	8700
4	11600
5	14500
6	17400
7	20300
8	23200
9	26100
10	29000
11	31900
12	34800

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

If Yes, go to part B below.

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.

B. 40% Higher Rate - monthly paid

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

Month	Pay (£)
1	2900
2	5800
3	8700
4	11600
5	14500
6	17400
7	20300
8	23200
9	26100
10	29000
11	31900
12	34800

Step 1
Deduct the figure in Table C 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 0.40 (40%). This gives you the tax due on the part of the pay that is taxable at the higher rate.

Step 3
Add to this tax due at the Basic Rate for the relevant month, from the table on the right.

Step 4
Enter this figure on the P11.

Month	£
1	<i>plus</i> 580.00
2	<i>plus</i> 1160.00
3	<i>plus</i> 1740.00
4	<i>plus</i> 2320.00
5	<i>plus</i> 2900.00
6	<i>plus</i> 3480.00
7	<i>plus</i> 4060.00
8	<i>plus</i> 4640.00
9	<i>plus</i> 5220.00
10	<i>plus</i> 5800.00
11	<i>plus</i> 6380.00
12	<i>plus</i> 6960.00