



HM Revenue
& Customs

Taxable Pay Tables Calculator Method

Calculator Tables (April 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 6 April 2008

HMRC 12/07

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 Monday to Friday, 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00.
- More experienced employers **0845 7 143 143**
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 have been changed to reflect the removal of the 10% rate band for PAYE income and the reduction in the basic rate to 20%.

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	666
2	1331
3	1997
4	2662
5	3327
6	3993
7	4658
8	5324
9	5989
10	6654
11	7320
12	7985
13	8650
14	9316
15	9981
16	10647
17	11312
18	11977
19	12643
20	13308
21	13974
22	14639
23	15304
24	15970
25	16635
26	17300
27	17966
28	18631
29	19297
30	19962
31	20627
32	21293
33	21958
34	22624
35	23289
36	23954
37	24620
38	25285
39	25950
40	26616
41	27281
42	27947
43	28612
44	29277
45	29943
46	30608
47	31274
48	31939
49	32604
50	33270
51	33935
52	34600

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	666
2	1331
3	1997
4	2662
5	3327
6	3993
7	4658
8	5324
9	5989
10	6654
11	7320
12	7985
13	8650
14	9316
15	9981
16	10647
17	11312
18	11977
19	12643
20	13308
21	13974
22	14639
23	15304
24	15970
25	16635
26	17300
27	17966
28	18631
29	19297
30	19962
31	20627
32	21293
33	21958
34	22624
35	23289
36	23954
37	24620
38	25285
39	25950
40	26616
41	27281
42	27947
43	28612
44	29277
45	29943
46	30608
47	31274
48	31939
49	32604
50	33270
51	33935
52	34600

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	<i>plus</i>	133.32
2	<i>plus</i>	266.24
3	<i>plus</i>	399.56
4	<i>plus</i>	532.49
5	<i>plus</i>	665.41
6	<i>plus</i>	798.73
7	<i>plus</i>	931.66
8	<i>plus</i>	1,064.98
9	<i>plus</i>	1,197.90
10	<i>plus</i>	1,330.83
11	<i>plus</i>	1,464.15
12	<i>plus</i>	1,597.07
13	<i>plus</i>	1,730.00
14	<i>plus</i>	1,863.32
15	<i>plus</i>	1,996.24
16	<i>plus</i>	2,129.56
17	<i>plus</i>	2,262.49
18	<i>plus</i>	2,395.41
19	<i>plus</i>	2,528.73
20	<i>plus</i>	2,661.66
21	<i>plus</i>	2,794.98
22	<i>plus</i>	2,927.90
23	<i>plus</i>	3,060.83
24	<i>plus</i>	3,194.15
25	<i>plus</i>	3,327.07
26	<i>plus</i>	3,460.00
27	<i>plus</i>	3,593.32
28	<i>plus</i>	3,726.24
29	<i>plus</i>	3,859.56
30	<i>plus</i>	3,992.49
31	<i>plus</i>	4,125.41
32	<i>plus</i>	4,258.73
33	<i>plus</i>	4,391.66
34	<i>plus</i>	4,524.98
35	<i>plus</i>	4,657.90
36	<i>plus</i>	4,790.83
37	<i>plus</i>	4,924.15
38	<i>plus</i>	5,057.07
39	<i>plus</i>	5,190.00
40	<i>plus</i>	5,323.32
41	<i>plus</i>	5,456.24
42	<i>plus</i>	5,589.56
43	<i>plus</i>	5,722.49
44	<i>plus</i>	5,855.41
45	<i>plus</i>	5,988.73
46	<i>plus</i>	6,121.66
47	<i>plus</i>	6,254.98
48	<i>plus</i>	6,387.90
49	<i>plus</i>	6,520.83
50	<i>plus</i>	6,654.15
51	<i>plus</i>	6,787.07
52	<i>plus</i>	6,920.00

A. 20% Basic Rate - monthly paid

Table B

Month	Pay (£)
1	2884
2	5767
3	8650
4	11534
5	14417
6	17300
7	20184
8	23067
9	25950
10	28834
11	31717
12	34600

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 B above.

Table C

Month	Pay (£)
1	2884
2	5767
3	8650
4	11534
5	14417
6	17300
7	20184
8	23067
9	25950
10	28834
11	31717
12	34600

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.

Tax due at Basic Rate

Month	£
1	<i>plus</i> 576.93
2	<i>plus</i> 1153.46
3	<i>plus</i> 1730.00
4	<i>plus</i> 2306.93
5	<i>plus</i> 2883.46
6	<i>plus</i> 3460.00
7	<i>plus</i> 4036.93
8	<i>plus</i> 4613.46
9	<i>plus</i> 5190.00
10	<i>plus</i> 5766.93
11	<i>plus</i> 6343.46
12	<i>plus</i> 6920.00