



HM Revenue
& Customs

Taxable Pay Tables Manual Method

Tables B to D (September 2008)

Keep using Tables A 1993 issue – Pay Adjustment Tables

Use from 7 September 2008

Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) are available from the following sources.

The Internet

Go to www.hmrc.gov.uk/employers

Your Employer CD-ROM

Most of the forms and guidance you will need are available to view or print from your CD-ROM. There are also forms you can complete and save on-screen.

Your CD-ROM contains the following calculators:

- P45 calculator to check the P45 details of new employees
- P11 calculator that works out the amount of tax and NICs due
- Car benefit and car fuel benefit calculator
- Collection of Student Loans calculator
- Statutory Payment calculators.

There is a Learning Zone to help you understand topics such as Statutory Payments and Student Loan deductions.

You will also find a Payroll Basics section designed to help new and less experienced employers understand what to do when employing someone for the first time.

Employer Helpbooks

Our Employer Helpbooks will help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only. They are not comprehensive and have no legal force.

There are also other leaflets and booklets that give further guidance, for example:

- CWG2(2008) *Employer Further Guide to PAYE and NICs*
- CWG5(2008) *Class 1A NICs on benefits in kind*
- 480(2008) *Expenses and Benefits - A tax guide.*

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from our website at www.hmrc.gov.uk/employers or your Employer CD-ROM.

Or you can order copies from the Employer Orderline:

- from our website at www.hmrc.gov.uk
- by fax **08702 406 406**
- by phone **08457 646 646**.

Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio call the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

Yr Iaith Gymraeg

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

By phone - Employer Helplines

(We may record calls for quality and training purposes.)

New employers and employers with less than 3 years payroll experience	New Employer Helpline 0845 60 70 143 Monday to Friday 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00
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Employers with more than 3 years payroll experience	Employer Helpline 08457 143 143 Monday to Friday 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00
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Employers who are deaf or hard of hearing	Textphone 0845 602 1380 (You must have specialised equipment such as Minicom to use this service.)
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A list of Helplines and opening hours is available:

- on our website at www.hmrc.gov.uk/employers
- on your CD-ROM, and
- in your Employer Bulletin.

Your HM Revenue & Customs office

Your own HM Revenue & Customs office can also help you. All our office contact details are on our website at www.hmrc.gov.uk/employers

When contacting us please tell us your employer reference. You will find it on correspondence from your HM Revenue & Customs office.

In person

Our HM Revenue & Customs Advice Team can offer you education and support on all aspects of your payroll explaining:

- what you need to do
- the deadlines you need to meet
- the forms you need to fill in
- the records you need to keep.

They also have a range of workshops which are free of charge on many payroll topics.

You can get further information about the workshops from our website at www.hmrc.gov.uk/employers or you can call the:

- New Employer Helpline on **0845 60 70 143**
- Employer Helpline on **08457 143 143**

Online services

For details about our online services:

- go to www.hmrc.gov.uk/employers
- email helpdesk@ir-efile.gov.uk
- phone **0845 605 5999**
open 7 days a week 08:00 - 20:00.

Annual Rates

Tax Rates

Basic Rate	20%	on income up to	£34,800
Higher Rate	40%	on income over	£34,800

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 7 and 8.

Code D0 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.

All tax and NIC tables are available on our website and on the Employer CD-ROM, or you can order them from the Employer Orderline.

How to use Table B monthly pay

Example 1 - all codes except BR and D0

Employee's code is **431L**

The pay month is in **Month 4**

Pay in the month is	£925.00
Plus previous pay to date	£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

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 *Day-to-day payroll*.

First use Table B on page 7 for the nearest round figure below £1,960, it is £1,900.

Total taxable pay to date	Total tax due to date
1600	320.00
1700	340.00
1800	360.00
1900	380.00
2000	400.00

Then use the yellow shaded part of Table B on page 7 for the remainder of £1,960, it is £60.

Total taxable pay to date	Total tax due to date
57	11.40
58	11.60
59	11.80
60	12.00

Tax due on £1,900 from Table B	£380.00
Plus tax due on £60 from Table B	£12.00
Total tax due	£392.00

Example 2 - code BR only

Employee's code is **BR**

The pay month is in **Month 4**

Pay in the month is	£800.00
Plus previous pay to date	£2,400.00
Total pay to date	£3,200.00
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	£3,200.00
Rounded down to the nearest pound	£3,200

Total taxable pay to date	Total tax due to date
2900	580.00
3000	600.00
3100	620.00
3200	640.00
3300	660.00
3400	680.00
3500	700.00

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

- use Tables B on pages 7 and 8, or
- multiply by 0.20 (20%)
£3,200 x 0.20 = £640.00.

Monthly paid

Column A Month	Column B Use Table B on pages 7 and 8
1	2900
2	5800
3	8700
4	11600
5	14500
6	17400
7	20300
8	23200
9	26100
10	29000
11	31900
12	34800

If you do your payroll on a monthly basis use this table. If it's weekly use the table on page 6.

- Work out which month the pay is for - there is a chart on page 22 of the Helpbook E13 *Day-to-day payroll*.
- Pick the month you need from the month column in the table. Look at the figure in Column B.
- Is your employee's total taxable pay to date **less than or equal to** the figure in Column B? If so, use Table B on pages 7 and 8.
- If your employee's total taxable pay to date is **more than** the amount in Column B, use Tables C and D on pages 9 and 11.

Example 3

You are working out the tax due for Month 5. Your employee's total taxable pay to date is £1,200 which is less than £14,500 in Column B. So, use Tables B on pages 7 and 8.

Example 4

You are working out the tax due for Month 5. Your employee's total taxable pay to date is £17,500 which is **more than** £14,500 in Column B. So, use Tables C and D on pages 9 and 11.

How to use Table B weekly pay

Example 5 - all codes except BR and D0

Employee's code is **431L**

The pay week is in **Week 11**

Pay in the week is **£203.00**

Plus previous pay to date **£1,827.00**

Total pay to date **£2,030.00**

Minus pay adjustment Table A

figure at week 11 code 431L **£913.66**

Total taxable pay to date **£1,116.34**

Rounded down to the nearest pound **£1,116**

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 *Day-to-day payroll*.

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

Total taxable pay to date	Total tax due to date
900	180.00
1000	200.00
1100	220.00
1200	240.00
1300	260.00
1400	280.00
1500	300.00

Then use the yellow shaded part of table B on page 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
16	3.20
17	3.40
18	3.60
19	3.80
20	4.00

Tax due on £1,100 from Table B **£220.00**

Plus tax due on £16 from Table B **£3.20**

Total tax due £223.20

Example 6 - code BR only

Employee's code is **BR**

The pay week is in **Week 11**

Pay in the week is **£140.00**

Plus previous pay to date **£1,360.00**

Total pay to date **£1,500.00**

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 **£1,500.00**

Rounded down to the nearest pound **£1,500**

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

- use Table B on pages 7 and 8, 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
1500	300.00
1600	320.00
1700	340.00
1800	360.00

Weekly paid

Column A Week	Column B Use Table B on pages 7 and 8
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 you do your payroll on a weekly basis use this table.

If it's monthly use the table on page 4.

- Work out which week the pay is for - there is a chart on page 22 of the Helpbook E13, *Day-to-day payroll*.
- Pick the week you need from the week column in the table. Look at the figure in Column B.
- Is your employee's total taxable pay to date **less than or equal to** the figure in Column B? If so, use Table B on pages 7 and 8.
- 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 7

You are working out the tax due for Week 22. Your employee's total taxable pay to date is £1,200 which is **less than** £14,724 in Column B. So, use Table B on pages 7 and 8.

Example 8

You are working out the tax due for Week 22. Your employee's total taxable pay to date is £17,500 which is **more than** £14,724 in Column B. So, use Tables C and D on pages 10 and 11.

Table B

To work out tax at 20%. Pages 3 and 5 tell you when to use this table.

Table B
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 – continued

To work out tax at 20%. Pages 3 and 5 tell you when to use this table.

Table B									
Tax due on taxable pay from £15,100 to £34,800									
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
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				
20000	4000.00	25000	5000.00	30000	6000.00				

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.

Table C - monthly paid

Page 4 tells you when to use this table.

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	2900	580.00
2	5800	1160.00
3	8700	1740.00
4	11600	2320.00
5	14500	2900.00
6	17400	3480.00
7	20300	4060.00
8	23200	4640.00
9	26100	5220.00
10	29000	5800.00
11	31900	6380.00
12	34800	6960.00

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 calculation

Employee's code is **431L**

The pay is in **month 4**

	£
Pay in the month	4,800.80
<i>Plus</i> previous pay to date	9,332.64
Total pay to date	14,133.44
<i>Minus</i> pay adjustment Table A figure at month 4 code 431L	1,439.68
Total taxable pay to date	12693.76
<i>Round down</i> to the nearest pound	12,693
<i>Minus</i> amount in column 1 for month 4	11,600
Excess to be taxed at 40%	1,093

Tax Due

Tax due on £11,600 from column 2	2,320.00
Tax due on £1,093 from tables D	437.20
Total tax due	2,757.20

Table C – weekly paid

Page 6 tells you when to use this table.

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	670	134.15
2	1339	267.90
3	2008	401.66
4	2677	535.41
5	3347	669.56
6	4016	803.32
7	4685	937.07
8	5354	1070.83
9	6024	1204.98
10	6693	1338.73
11	7362	1472.49
12	8031	1606.24
13	8700	1740.00
14	9370	1874.15
15	10039	2007.90
16	10708	2141.66
17	11377	2275.41
18	12047	2409.56
19	12716	2543.32
20	13385	2677.07
21	14054	2810.83
22	14724	2944.98
23	15393	3078.73
24	16062	3212.49
25	16731	3346.24
26	17400	3480.00
27	18070	3614.15
28	18739	3747.90
29	19408	3881.66
30	20077	4015.41
31	20747	4149.56
32	21416	4283.32
33	22085	4417.07
34	22754	4550.83
35	23424	4684.98
36	24093	4818.73
37	24762	4952.49
38	25431	5086.24
39	26100	5220.00
40	26770	5354.15
41	27439	5487.90
42	28108	5621.66
43	28777	5755.41
44	29447	5889.56
45	30116	6023.32
46	30785	6157.07
47	31454	6290.83
48	32124	6424.98
49	32793	6558.73
50	33462	6692.49
51	34131	6826.24
52	34800	6960.00

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 calculation

Employee's code is **431L**

The pay is in **week 12**

	£
Pay in the week	812.21
<i>Plus</i> previous pay to date	<u>9,961.55</u>
Total pay to date	10,773.76
<i>Minus</i> pay adjustment Table A figure at week 12 code 431L	<u>996.72</u>
Total taxable pay to date	9,777.04
<i>Round down</i> to the nearest pound	9,777
<i>Minus</i> amount in column 1 for week 12	<u>8,031</u>
Excess to be taxed at 40%	1,746

Tax Due

Tax due on £8,031 per column 2	1,606.24
Tax due on £1,746 per tables D	<u>698.40</u>
Total tax due	2,304.64

Table D – Tax at 40%

Also to be used for Code D0. Pages 3, 4 and 6 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.

