

## Tax thresholds, rates, and codes

### England and Northern Ireland

#### PAYE tax rates and thresholds 2023 to 2024

|  |   |
|--|---|
| Employee personal allowance                    | £242 per week<br>£1,048 per month<br>£12,570 per year                 |
| English and Northern Irish basic tax rate      | 20% on annual earnings above the PAYE tax threshold and up to £37,700 |
| English and Northern Irish higher tax rate     | 40% on annual earnings from £37,701 to £125,140                       |
| English and Northern Irish additional tax rate | 45% on annual earnings above £125,140.00                              |

### Scotland

#### PAYE tax rates and thresholds 2023 to 2024

|                                |  |
|--------------------------------|--|
| Employee personal allowance    | £242 per week<br>£1,048 per month<br>£12,570 per year                |
| Scottish starter tax rate      | 19% on annual earnings above the PAYE tax threshold and up to £2,162 |
| Scottish basic tax rate        | 20% on annual earnings from £2,163 to £13,118                        |
| Scottish intermediate tax rate | 21% on annual earnings from £13,119 to £31,092                       |
| Scottish higher tax rate       | 42% on annual earnings from £31,093 to £125,140.00                   |
| Scottish top tax rate          | 47% on annual earnings above £125,140.00                             |



## Wales

### PAYE tax rates and thresholds 2023 to 2024

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|                             |   |
|-----------------------------|---|
| Employee personal allowance | £242 per week<br>£1,048 per month<br>£12,570 per year                 |
| Welsh basic tax rate        | 20% on annual earnings above the PAYE tax threshold and up to £37,700 |
| Welsh higher tax rate       | 40% on annual earnings from £37,701 to £125,140.00                    |
| Welsh additional tax rate   | 45% on annual earnings above £125,140.00                              |

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\*Income Tax rates and thresholds are subject to parliamentary approval.

## Emergency tax codes

The emergency tax codes from 6 April 2022 are:

- 1257L W1
- 1257L M1
- 1257L X

Find out more about [emergency tax codes](#).

