

Tax Thresholds, Rates and Codes

England and Northern Ireland

PAYE tax rates and thresholds	2024 to 2025
Employee personal allowance	£242 per week £1,048 per month £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

Scotland

PAYE tax rates and thresholds	2024 to 2025
Employee personal allowance	£242 per week £1,048 per month £12,570 per year
Scottish starter tax rate	19% up to £2,306
Scottish basic tax rate	20% from £2,307 to £13,991
Scottish intermediate tax rate	21% from £13,992 to £31,092
Scottish higher tax rate	42% from £31,093 to £62,430
Scottish Advanced tax	45% from £62,431 to £125,140

PAYE tax rates and thresholds**2024 to 2025**

Scottish Top tax rate

48% Above £125,140.

Wales**PAYE tax rates and thresholds****2024 to 2025**

Employee personal allowance

£242 per week
£1,048 per month
£12,570 per year

Welsh basic tax rate

20% up to £37,700

Welsh higher tax rate

40% from £37,701 to £125,140.00

Welsh additional tax rate

45% above £125,140.00

Emergency Tax CodesThe emergency tax codes from the 6th of April 2024 are:

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