

Thresholds, rates and codes

The amount of Income Tax you deduct from your employees depends on their tax code and how much of their taxable income is above their Personal Allowance.

England and Northern Ireland

<i>PAYE tax rates and thresholds</i>	<i>2022 to 2023</i>
<i>Employee personal allowance</i>	£242 per week £1,048 per month £12,570 per year
<i>English and Northern Irish basic tax rate</i>	20% on annual earnings above the PAYE tax threshold and up to £37,700
<i>English and Northern Irish higher tax rate</i>	40% on annual earnings from £37,701 to £150,000
<i>English and Northern Irish additional tax rate</i>	45% on annual earnings above £150,000

Scotland

<i>PAYE tax rates and thresholds</i>	<i>2022 to 2023</i>
<i>Employee personal allowance</i>	£242 per week £1,048 per month £12,570 per year
<i>Scottish starter tax rate</i>	19% on annual earnings above the PAYE tax threshold and up to £2,162
<i>Scottish basic tax rate</i>	20% on annual earnings from £2,163 to £13,118
<i>Scottish intermediate tax rate</i>	21% on annual earnings from £13,119 to £31,092
<i>Scottish higher tax rate</i>	41% on annual earnings from £31,093 to £150,000
<i>Scottish top tax rate</i>	46% on annual earnings above £150,000

Wales

<i>PAYE tax rates and thresholds</i>	<i>2022 to 2023</i>
<i>Employee personal allowance</i>	£242 per week £1,048 per month £12,570 per year
<i>Welsh basic tax rate</i>	20% on annual earnings above the PAYE tax threshold and up to £37,700
<i>Welsh higher tax rate</i>	40% on annual earnings from £37,701 to £150,000
<i>Welsh additional tax rate</i>	45% on annual earnings above £150,000

Emergency tax codes

The emergency tax codes from 6 April 2022 are:

1257L W1

1257L M1

1257L X