

## INCOME TAX RATES AND ALLOWANCES

TAX YEAR	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
<b>LOWER RATE</b>	10%	10%	10%	10%	10%	10%	10%
Single person	First £6,500	First £6,500	First £6,500	First £6,500	First £6,500	First £6,500	First £6,500
Jointly assessed couples	First £13,000	First £13,000	First £13,000	First £13,000	First £13,000	First £13,000	First £13,000
<b>HIGHER RATE</b>	20%	20%	20%	20%	20%	20%	22%
<b>NON-RESIDENT RATE</b>	20%	20%	20%	20%	20%	20%	22%
<b>ALLOWANCES</b>							
Single person	13,250	14,000	14,250	14,250	14,500	14,500*	14,500*
Jointly assessed couples	26,500	28,000	28,500	28,500	29,000	29,000*	29,000*
Single parent addition	6,400	6,400	6,400	6,400	6,400	6,400	6,400
Blind person	2,900	2,900	2,900	2,900	2,900	2,900	2,900
Disabled person	2,900	2,900	2,900	2,900	2,900	2,900	2,900
Age allowance	0	0	0	0	0	0	0

\* The Personal Allowance is reduced by £1 for every £2 that total income is in excess of £100,000 or £200,000 for a jointly assessed couple