

## INCOME TAX RATES AND ALLOWANCES

TAX YEAR	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
<b>LOWER RATE</b>	10%	10%	10%	10%	10%	10%	10%
Single person	First £8,500	First £6,500	First £6,500	First £6,500	First £6,500	First £6,500	First £6,500
Jointly assessed couples	First £17,000	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%	20%
<b>NON-RESIDENT RATE</b>	20%	20%	20%	20%	20%	20%	20%
<b>ALLOWANCES</b>							
Single person	10,500	12,500	13,250	14,000	14,250	14,250	14,500
Jointly assessed couples	21,000	25,000	26,500	28,000	28,500	28,500	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	1,000	0	0	0	0	0	0