

Your total income minus your pension contributions. This is "VALUE A".

This is your taxable income



"VALUE A" – £11,850. This is "VALUE B"

If negative or zero, go to end

If greater than zero, continue



"VALUE B" \times 0.2

Write this down.



"VALUE B" – £34,500. This is "VALUE C"

If negative or zero, go to end

If greater than zero, continue



"VALUE C" \times 0.2

Write this down.



"VALUE C" – £103,650. This is "VALUE D"

If negative or zero, go to end

If greater than zero, continue



"VALUE D" \times 0.05

Write this down.



Add up the values that you wrote down.

This is your total income tax payable.

Your total income minus your pension contributions.

This is your taxable income



Is your taxable income greater than £150,000?

If yes, $£50,730 + (A - 150,000) \times 0.45$

If no, see below.



Is your taxable income greater than £123,700?

If yes, $£40,210 + (A - 123,700) \times 0.40$

If no, see below



Is your taxable income greater than £100,000?

If yes, $£28,360 + (A - 100,000) \times 0.50$

If no, see below.



Is your taxable income greater than £46,350?

If yes, $£6,900 + (A - 46,350) \times 0.40$

If no, see below.



Is your taxable income greater than £11,850?

If yes, $(A - 11,850) \times 0.20$

If no, you pay zero income tax.