



# Income tax rate for the year 2019 – 2020

## For England, Wales & Northern Ireland (Year 2019/20)

Earnings Per Annum

Income Tax Rate

£150,000 (at least)

Additional Rate

£50,000–£150,000

Higher Rate

£ 12,500–£50,000

basic rate

£12,500 (at most)

Not eligible for income tax payment

0% 10% 20% 30% 40%

## For Scotland (Year 2019/20)

Earnings Per Annum

Income Tax Rate

£150,000 (at least)

Additional Rate

£43,430–£150,000

Higher Rate

£24,944–£43,430 (at least)

Intermediate Rate

£14,549–£24,944

basic rate

£12,500–£14,549

starter rate

£12,500 (at most)

Not eligible for income tax payment

0% 10% 20% 30% 40%

