

## Tax 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

PAYE tax rates and thresholds	2025 to 2026
Employee personal allowance	£242 per week £1,048 per month £12,570 per year
English and Northern Irish basic tax rate	20% on annual earnings above the PAYE tax threshold and up to £37,700
English and Northern Irish higher tax rate	40% on annual earnings from £37,701 to £125,140
English and Northern Irish additional tax rate	45% on annual earnings above £125,140

### Scotland

PAYE tax rates and thresholds	2025 to 2026
Employee personal allowance	£242 per week £1,048 per month £12,570 per year
Scottish starter tax rate	19% up to £2,827
Scottish basic tax rate	20% from £2,828 to £14,921
Scottish intermediate tax rate	21% from £14,922 to £31,092



### PAYE tax rates and thresholds

2025 to 2026

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Scottish higher tax rate	42% from £31,093 to £62,430
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Scottish Advanced tax	45% from £62,431 to £125,140
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Scottish Top tax rate	48% Above £125,140.
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## Wales

### PAYE tax rates and thresholds

2025 to 2026

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Employee personal allowance	£242 per week £1,048 per month £12,570 per year
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Welsh basic tax rate	20% up to £37,700
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Welsh higher tax rate	40% from £37,701 to £125,140.00
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Welsh additional tax rate	45% above £125,140.00
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## Emergency tax codes

The emergency tax codes from 6 April 2025 are:

- 1257L W1
- 1257L M1
- 1257L X

Find out more about [emergency tax codes](#)

