

Personal tax

Income tax rates 2013/14 (2012/13)

Income Band (£)	Dividends (%)	Other Savings Income (%)
Up to 32,010 (up to 34,370)	10	20
32,011 – 150,000 (34,371 – 150,000)	32.5	40
Over 150,000 (over 150,000)	37.5 (42.5)	45 (50)
Income Band (£)	Other Income (%)	Cumulative Tax (£)
Up to 32,010 (up to 34,370)	Basic rate: 20	6,402 (6,874)
32,011 – 150,000 (34,371 – 150,000)	Higher rate: 40	53,598 (53,126)
Over 150,000 (over 150,000) ^a	Additional rate: 45 (50)	