



Outcome 1 - Calculating Income Tax



The table shows the Scottish Income Tax rates you pay in each band if you have a standard personal allowance of £11 500.

Band	Taxable Income	tax rate
Personal allowance	Up to £11 500	0%
Basic rate	£11 501 to £43 000	20%
Higher rate	£43 001 to £150 000	40%
Additional rate	Over £150 000	45%

Calculate the annual income tax bills for the following professionals...

1

Davie is a joiner and earns £30 250 per year. He has a personal tax allowance of £11 500.



2



Colin is a plasterer and earns £26 800 per year. He has a personal tax allowance of £11 500.

3

Simon is a manager in an office and earns £40 950 per year. He has a personal tax allowance of £11 500.

