



Standard Tax Bands and Rates

Single, Widowed or Surviving Civil Partner, without dependent children	32,800 @ 20% Balance @ 41%
Single, Widowed or Surviving Civil Partner, qualifying for One Parent Family Tax Credit (2013), Single Person Tax Child Carer Tax Credit 2014	36,800 @ 20% Balance @ 41%
Married or in a Civil Partnership one Spouse or Civil Partner with Income	41,800 @ 20% Balance @41%
Married or in a Civil Partnership, both Spouses or Civil Partners with Income	41,800 @ 20% with increase of 23,800 max. Balance at 41%