

Single person - no children

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£11,069	£11,082	£12	£11,082	£0
£20,000	£16,767	£16,880	£112	£16,880	£0
£30,000	£23,567	£23,680	£112	£23,680	£0
£40,000	£30,367	£30,480	£112	£30,480	£0
£50,000	£36,467	£36,380	-£88	£36,780	-£400
£60,000	£42,267	£42,180	-£88	£42,580	-£400
£70,000	£48,067	£47,980	-£88	£48,380	-£400
£90,000	£59,667	£59,580	-£88	£59,980	-£400
£110,000	£69,267	£69,180	-£88	£69,580	-£400
£130,000	£78,467	£78,180	-£288	£78,580	-£400
£150,000	£90,067	£89,780	-£288	£90,180	-£400

Single person - one child

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£17,481	£17,493	£12	£17,493	£0
£20,000	£20,381	£20,493	£112	£20,493	£0
£30,000	£24,644	£24,756	£112	£24,756	£0
£40,000	£31,444	£31,556	£112	£31,556	£0
£50,000	£37,544	£37,456	-£88	£37,856	-£400
£60,000	£42,267	£42,180	-£88	£42,580	-£400
£70,000	£48,067	£47,980	-£88	£48,380	-£400
£90,000	£59,667	£59,580	-£88	£59,980	-£400
£110,000	£69,267	£69,180	-£88	£69,580	-£400
£130,000	£78,467	£78,180	-£288	£78,580	-£400
£150,000	£90,067	£89,780	-£288	£90,180	-£400

Couple one earner- no children

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£13,079	£13,092	£12	£13,092	£0
£20,000	£16,987	£17,110	£122	£17,110	£0
£30,000	£23,787	£23,910	£122	£23,910	£0
£40,000	£30,587	£30,710	£122	£30,710	£0
£50,000	£36,467	£36,380	-£88	£36,780	-£400
£60,000	£42,267	£42,180	-£88	£42,580	-£400
£70,000	£48,067	£47,980	-£88	£48,380	-£400
£90,000	£59,667	£59,580	-£88	£59,980	-£400
£110,000	£69,267	£69,180	-£88	£69,580	-£400
£130,000	£78,467	£78,180	-£288	£78,580	-£400
£150,000	£90,067	£89,780	-£288	£90,180	-£400

Couple two earners- no children

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£13,312	£13,312	£0	£13,312	£0
£20,000	£19,534	£19,559	£25	£19,559	£0
£30,000	£26,734	£26,959	£225	£26,959	£0
£40,000	£33,534	£33,759	£225	£33,759	£0
£50,000	£40,334	£40,559	£225	£40,559	£0
£60,000	£47,134	£47,359	£225	£47,359	£0
£70,000	£53,934	£54,159	£225	£54,159	£0
£90,000	£67,134	£66,959	-£175	£67,759	-£800
£110,000	£78,734	£78,559	-£175	£79,359	-£800
£130,000	£90,334	£90,159	-£175	£90,959	-£800
£150,000	£101,934	£101,759	-£175	£102,559	-£800

Couple one earner - two children

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£20,973	£20,986	£12	£20,986	£0
£20,000	£24,093	£24,216	£122	£24,216	£0
£30,000	£26,793	£26,916	£122	£26,916	£0
£40,000	£32,376	£32,498	£122	£32,498	£0
£50,000	£38,256	£38,168	-£88	£38,568	-£400
£60,000	£42,267	£42,180	-£88	£42,580	-£400
£70,000	£48,067	£47,980	-£88	£48,380	-£400
£90,000	£59,667	£59,580	-£88	£59,980	-£400
£110,000	£69,267	£69,180	-£88	£69,580	-£400
£130,000	£78,467	£78,180	-£288	£78,580	-£400
£150,000	£90,067	£89,780	-£288	£90,180	-£400

Couple two earners - two children

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£21,206	£21,206	£0	£21,206	£0
£20,000	£26,640	£26,665	£25	£26,665	£0
£30,000	£29,740	£29,965	£225	£29,965	£0
£40,000	£35,323	£35,548	£225	£35,548	£0
£50,000	£42,123	£42,348	£225	£42,348	£0
£60,000	£48,923	£49,148	£225	£49,148	£0
£70,000	£55,723	£55,948	£225	£55,948	£0
£90,000	£68,923	£68,748	-£175	£69,548	-£800
£110,000	£79,629	£79,454	-£175	£80,254	-£800
£130,000	£90,334	£90,159	-£175	£90,959	-£800
£150,000	£101,934	£101,759	-£175	£102,559	-£800

Single pensioner

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£10,000	£10,000	£0	£10,000	£0
£20,000	£18,200	£18,300	£100	£18,300	£0
£30,000	£26,200	£26,300	£100	£26,300	£0
£40,000	£34,200	£34,300	£100	£34,300	£0
£50,000	£40,800	£40,900	£100	£41,300	-£400
£60,000	£46,800	£46,900	£100	£47,300	-£400
£70,000	£52,800	£52,900	£100	£53,300	-£400
£90,000	£64,800	£64,900	£100	£65,300	-£400
£110,000	£74,800	£74,900	£100	£75,300	-£400
£130,000	£84,400	£84,300	-£100	£84,700	-£400
£150,000	£96,400	£96,300	-£100	£96,700	-£400

Pensioner couple

Gross Income	UK Taxpayer Net Income 2016/17	Scottish Taxpayer Net Income 2017/18	Scottish Taxpayer change versus 2016/17	UK Taxpayer Net Income 2017/18	Scot' Tax change v UK Taxpayer 2017/18
£10,000	£10,000	£10,000	£0	£10,000	£0
£20,000	£20,000	£20,000	£0	£20,000	£0
£30,000	£28,400	£28,600	£200	£28,600	£0
£40,000	£36,400	£36,600	£200	£36,600	£0
£50,000	£44,400	£44,600	£200	£44,600	£0
£60,000	£52,400	£52,600	£200	£52,600	£0
£70,000	£60,400	£60,600	£200	£60,600	£0
£90,000	£75,600	£75,800	£200	£76,600	-£800
£110,000	£87,600	£87,800	£200	£88,600	-£800
£130,000	£99,600	£99,800	£200	£100,600	-£800
£150,000	£111,600	£111,800	£200	£112,600	-£800

The table includes child benefit and tax credits. Pensioners assumed to be born after 5 April 1938. The table does not include pension credit etc. Joint income is assumed to be spread evenly; i.e. £30,000 income of a couple is made up of 2 x £15,000. Where beneficial an election will be made to transfer the Marriage Allowance. Earnings relate to cash earnings and not benefits in kind. No investment income is reflected in the table. The basic rate income tax band used for Scottish taxpayers for 2017/18 is the Scottish rate as set by the Scottish Government (£31,500). The basic rate income tax band used for UK taxpayers for 2017/18 is the UK rate as set by the UK Government (£33,500).