

Table A.1 Income Tax Personal Allowances and Reliefs, between 1990 to 1991 and 2025 to 2026

Financial years	Non-aged allowances						Aged allowances				
	Personal	Married couple's (note 1)	Blind person's (note 2)	Dividend Allowance	Savings basic rate	Savings higher rate	Personal		Married couple's		
							Age 65 to 74	Age 75+	Age 65 to 74	Age 75+	Income limit (note 3)
1990 to 1991	3,005	1,720	1,080	N/A	N/A	N/A	3,670	3,820	2,145	2,185	12,300
1991 to 1992	3,295	1,720	1,080	N/A	N/A	N/A	4,020	4,180	2,355	2,395	13,500
1992 to 1993	3,445	1,720	1,080	N/A	N/A	N/A	4,200	4,370	2,465	2,505	14,200
1993 to 1994	3,445	1,720	1,080	N/A	N/A	N/A	4,200	4,370	2,465	2,505	14,200
1994 to 1995	3,445	1,720 (note 4)	1,200	N/A	N/A	N/A	4,200	4,370	2,665 (note 4)	2,705 (note 4)	14,200
1995 to 1996	3,525	1,720 (note 5)	1,200	N/A	N/A	N/A	4,630	4,800	2,995 (note 5)	3,035 (note 5)	14,600
1996 to 1997	3,765	1,790 (note 5)	1,250	N/A	N/A	N/A	4,910	5,090	3,115 (note 5)	3,155 (note 5)	15,200
1997 to 1998	4,045	1,830 (note 5)	1,280	N/A	N/A	N/A	5,220	5,400	3,185 (note 5)	3,225 (note 5)	15,600
1998 to 1999	4,195	1,900 (note 5)	1,330	N/A	N/A	N/A	5,410	5,600	3,305 (note 5)	3,345 (note 5)	16,200
1999 to 2000	4,335	1,970 (note 5)	1,380	N/A	N/A	N/A	5,720	5,980	5,125 (note 6)	5,195 (note 5)	16,800
2000 to 2001	4,385	N/A	1,400	N/A	N/A	N/A	5,790	6,050	5,185 (note 6,7)	5,255 (note 6,7)	17,000
2001 to 2002	4,535	N/A	1,450	N/A	N/A	N/A	5,990	6,260	5,365 (note 6,7)	5,435 (note 6,7)	17,600
2002 to 2003	4,615	N/A	1,480	N/A	N/A	N/A	6,100	6,370	5,465 (note 6,7)	5,535 (note 6,7)	17,900
2003 to 2004	4,615	N/A	1,510	N/A	N/A	N/A	6,610	6,720	5,565 (note 6,7)	5,635 (note 6,7)	18,300
2004 to 2005	4,745	N/A	1,560	N/A	N/A	N/A	6,830	6,950	5,725 (note 6,7)	5,795 (note 6,7)	18,900
2005 to 2006	4,895	N/A	1,610	N/A	N/A	N/A	7,090	7,220	5,905 (note 6,7)	5,975 (note 6,7)	19,500
2006 to 2007	5,035	N/A	1,660	N/A	N/A	N/A	7,280	7,420	6,065 (note 6,7)	6,135 (note 6,7)	20,100
2007 to 2008	5,225	N/A	1,730	N/A	N/A	N/A	7,550	7,690	6,285 (note 6,7)	6,365 (note 6,7)	20,900
2008 to 2009	6,035	N/A	1,800	N/A	N/A	N/A	9,030	9,180	6,535 (note 6,7)	6,625 (note 6,7)	21,800
2009 to 2010	6,475	N/A	1,890	N/A	N/A	N/A	9,490	9,640	N/A	6,965 (note 6,7)	22,900
2010 to 2011	6,475 (note 8)	N/A	1,890	N/A	N/A	N/A	9,490	9,640	N/A	6,965 (note 6,7)	22,900
2011 to 2012	7,475 (note 8)	N/A	1,980	N/A	N/A	N/A	9,940	10,090	N/A	7,295 (note 6,7)	24,000
2012 to 2013	8,105 (note 8)	N/A	2,100	N/A	N/A	N/A	10,500	10,660	N/A	7,705 (note 6,7)	25,400
2013 to 2014	9,440 (note 8)	N/A	2,160	N/A	N/A	N/A	10,500 (note 9)	10,660 (note 10)	N/A	7,915 (note 6,7)	26,100
2014 to 2015	10,000 (note 8)	N/A	2,230	N/A	N/A	N/A	10,500 (note 9)	10,660 (note 10)	N/A	8,165 (note 6,7)	27,000
2015 to 2016	10,600 (note 8)	N/A	2,290	N/A	N/A	N/A	N/A	10,660 (note 10)	N/A	8,355 (note 6,7)	27,700
2016 to 2017	11,000 (note 8)	N/A	2,290	5,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	8,355 (note 6,7)	27,700
2017 to 2018	11,500 (note 8)	N/A	2,320	5,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	8,445 (note 6,7)	28,000
2018 to 2019	11,850 (note 8)	N/A	2,390	2,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	8,695 (note 6,7)	28,900
2019 to 2020	12,500 (note 8)	N/A	2,450	2,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	8,915 (note 6,7)	29,600
2020 to 2021	12,500 (note 8)	N/A	2,500	2,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	9,075 (note 6,7)	30,200
2021 to 2022	12,570 (note 8)	N/A	2,520	2,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	9,125 (note 6,7)	30,400
2022 to 2023	12,570 (note 8)	N/A	2,600	2,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	9,415 (note 6,7)	31,400
2023 to 2024	12,570 (note 8)	N/A	2,870	1,000 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	10,375 (note 6,7)	34,600
2024 to 2025	12,570 (note 8)	N/A	3,070	500 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	11,075 (note 6,7)	37,000
2025 to 2026	12,570 (note 8)	N/A	3,130	500 (note 11)	1,000 (note 12)	500 (note 12)	N/A	N/A	N/A	11,265 (note 6,7)	37,700

Table updated June 2025, End of worksheet

- (1) This was given in addition to the personal allowance to married couples. The additional personal allowance and the widow's bereavement allowance had the same value as the married couple's allowance.
- (2) Couples where both spouses or partners are severely sight impaired get double the single amount of Blind Person's Allowance.
- (3) Where an individual's income exceeds the income limit, their Married Couple's Allowance is reduced by £1 for every £2 above the income limit, potentially down to the minimum Married Couples Allowance (£3,450 for 2019-20).
- (4) Allowance available at a flat rate of 20%.
- (5) Allowance available at a flat rate of 15%.
- (6) Allowance available at a flat rate of 10%.
- (7) At least one of the partners must have been born before 6 April 1935.
- (8) The Personal Allowance reduces where an individual's income is above £100,000 - by £1 for every £2 of income above the £100,000 limit. This reduction applies irrespective of age or date of birth.
- (9) Available to people born in the period 6 April 1938 to 5 April 1948.
- (10) Available to people born on or before 5 April 1938.
- (11) The Dividend Allowance, introduced for 2016-17, means that no tax is payable on the first £5,000 of dividend income, irrespective of the total amount of dividend and non-dividend income received. The amount was reduced to £2,000 in 2018-19, then to £1,000 in 2023-24 and £500 in 2024-25.
- (12) The Personal Savings Allowance, introduced for 2016-17, provides for an amount of savings income to be received tax-free. The upper bound for the tax-free allowance depends on the top marginal tax rate on an individual's total income; the threshold for higher rate taxpayers is half that for basic rate taxpayers and is set to £0 for additional rate taxpayers. The effect of the Personal Allowance, Starting Rate and Personal Savings Allowance for 2016-17 is that an individual with total taxable income of £17,000 will pay no tax on savings income.