

Income £	rUK taxpayer Tax + E'ee NI 2023/24 £	rUK taxpayer Tax + E'ee NI 2024/25 £	Difference £	Scottish taxpayer Tax + E'ee NI 2024/25 £	Scottish taxpayer v rUK taxpayer 2024/25 £
15,000	753	680	(73)	657	(23)
20,000	2,303	2,080	(223)	2,057	(23)
25,000	3,853	3,480	(373)	3,457	(23)
28,867	5,052	4,563	(489)	4,563	-
30,000	5,403	4,880	(523)	4,892	11
35,000	6,953	6,280	(673)	6,342	61
40,000	8,503	7,680	(823)	7,792	111
45,000	10,053	9,080	(973)	9,523	442
50,000	11,603	10,480	(1,123)	12,023	1,542
55,000	13,674	12,543	(1,131)	14,239	1,696
60,000	15,774	14,643	(1,131)	16,439	1,796
70,000	19,974	18,843	(1,131)	20,839	1,996
80,000	24,174	23,043	(1,131)	25,389	2,346
90,000	28,374	27,243	(1,131)	30,089	2,846
100,000	32,574	31,443	(1,131)	34,789	3,346
110,000	38,774	37,643	(1,131)	41,739	4,096
120,000	44,974	43,843	(1,131)	48,689	4,846
140,000	55,145	54,014	(1,131)	59,691	5,678
150,000	59,845	58,714	(1,131)	64,691	5,978
160,000	64,545	63,414	(1,131)	69,691	6,278
180,000	73,945	72,814	(1,131)	79,691	6,878
200,000	83,345	82,214	(1,131)	89,691	7,478
250,000	106,845	105,714	(1,131)	114,691	8,978
500,000	224,345	223,214	(1,131)	239,691	16,478

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