



REVISED FINANCIAL STATEMENT (1939-40)  
(INCOME TAX STATEMENTS)

# TABLES

ILLUSTRATING THE INCOME TAX PAYABLE  
UNDER THE PROPOSALS OF THE  
CHANCELLOR OF THE EXCHEQUER  
IN THE WAR BUDGET

*Presented to the House of Commons  
by Command of His Majesty  
September 1939*

LONDON

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INCOME TAX.

Amount of tax, and effective rate of tax per pound of income, on specimen incomes.

(1) Single Persons.

NOTE.—The table shows the Tax payable after deduction of the Personal Allowance and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Income.	Year 1939-40.								Year 1940-41.			
	Existing Charge (Finance Act, 1939).				Proposed Charge.				Charge as proposed in the War Budget.			
	If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.	
	Income Tax (and Sur-tax if any).	Effective Rate.	Income Tax (and Sur-tax if any).	Effective Rate.	Income Tax (and Sur-tax if any).	Effective Rate.	Income Tax (and Sur-tax if any).	Effective Rate.	Income Tax (and Sur-tax if any).	Effective Rate.	Income Tax (and Sur-tax if any).	Effective Rate.
£ 120	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
120	—	—	—	—	—	—	—	—	—	—	—	—
125	—	—	—	—	—	—	—	—	- 15 7	- 1½	1 17 6	- 3½
130	- 6 8	- 0½	1 0 0	- 2	- 9 4	- 1	1 0 0	- 2	1 11 3	- 3	3 15 0	- 7
140	1 0 0	- 1½	3 0 0	- 5	1 8 0	- 2½	3 0 0	- 5	3 2 6	- 5½	7 10 0	1 1
150	1 13 4	- 2½	4 3 4	- 6½	2 6 8	- 3½	5 16 8	- 9½	4 13 9	- 7½	9 7 6	1 3
170	3 0 0	- 4	5 16 8	- 8	4 4 0	- 6	8 3 4	- 11½	7 16 3	- 11	13 2 6	1 6½
200	5 0 0	- 6	8 6 8	- 10	7 0 0	- 8½	11 13 4	1 2	12 10 0	1 3	18 15 0	1 10½
225	6 13 4	- 7	10 8 4	- 11	9 6 8	- 10	14 11 8	1 3½	16 8 1	1 5½	23 8 9	2 1
250	8 6 8	- 8	15 7 6	1 3	11 13 4	- 11	21 0 0	1 8	20 6 3	1 7½	28 2 6	2 3
300	12 12 6	- 10	29 2 6	1 11½	17 10 0	1 2	38 10 0	2 7	28 2 6	1 10½	44 1 3	2 11
350	23 12 6	1 4	42 17 6	2 5½	31 10 0	1 9½	56 0 0	3 2½	40 18 9	2 4	62 16 3	3 7
400	34 12 6	1 9	56 12 6	2 10	45 10 0	2 3½	73 10 0	3 8	56 11 3	2 10	81 11 3	4 1
500	56 12 6	2 3	84 2 6	3 4½	73 10 0	2 11½	108 10 0	4 4	87 16 3	3 6	119 1 3	4 9
600	72 12 6	2 7½	111 12 6	3 8½	101 10 0	3 4½	143 10 0	4 9½	119 1 3	3 11½	156 11 3	5 2½

700	100 12 6	2 10½	139 2 6	3 11½	129 10 0	3 8½	178 10 0	5 1	150 6 3	4 3½	194 1 3	5 6½
800	122 12 6	3 1	166 12 6	4 2	157 10 0	3 11	213 10 0	5 4	181 11 3	4 6½	231 11 3	5 9½
900	144 12 6	3 2½	194 2 6	4 4	185 10 0	4 1½	248 10 0	5 6½	212 16 3	4 9	269 1 3	6 0
1,000	166 12 6	3 4	221 12 6	4 5	213 10 0	4 3	283 10 0	5 8	244 1 3	4 10½	306 11 3	6 1½
1,250	221 12 6	3 6½	290 7 6	4 8	283 10 0	4 6½	371 0 0	5 11	322 3 9	5 2	400 6 3	6 5
1,500	276 12 6	3 8½	359 2 6	4 9½	353 10 0	4 8½	458 10 0	6 1½	400 6 3	5 4	494 1 3	6 7
2,000	414 2 6	4 1½	496 12 6	4 11½	528 10 0	5 3½	633 10 0	6 4	587 16 3	5 10½	681 11 3	6 10
2,500	580 7 6	4 7½	662 17 6	5 3½	734 15 0	5 10½	839 15 0	6 8½	806 11 3	6 5½	900 6 3	7 2½
3,000	753 16 3	5 0½	836 6 3	5 7	947 5 0	6 4	1,052 5 0	7 0	1,031 11 3	6 10½	1,125 6 3	7 6
4,000	1,143 16 3	5 8½	1,226 6 3	6 1½	1,422 5 0	7 1½	1,527 5 0	7 7½	1,531 11 3	7 8	1,625 6 3	8 1½
5,000	1,591 6 3	6 4½	1,673 16 3	6 8½	1,947 5 0	7 9½	2,052 5 0	8 2½	2,081 11 3	8 4	2,175 6 3	8 8½
6,000	2,067 11 3	6 10½	2,150 1 3	7 2	2,509 15 0	8 4½	2,614 15 0	8 8½	2,669 1 3	8 11	2,762 16 3	9 2½
7,000	2,572 11 3	7 4	2,655 1 3	7 7	3,109 15 0	8 10½	3,214 15 0	9 2	3,294 1 3	9 5	3,387 16 3	9 8
8,000	3,077 11 3	7 8½	3,160 1 3	7 11	3,709 15 0	9 3½	3,814 15 0	9 6½	3,919 1 3	9 9½	4,012 16 3	10 0½
9,000	3,652 11 3	8 1½	3,735 1 3	8 3½	4,372 5 0	9 8½	4,477 5 0	9 11½	4,606 11 3	10 3	4,700 6 3	10 5½
10,000	4,227 11 3	8 5½	4,310 1 3	8 7½	5,034 15 0	10 1	5,139 15 0	10 3½	5,294 1 3	10 7	5,387 16 3	10 9½
15,000	7,252 11 3	9 8	7,335 1 3	9 9½	8,659 15 0	11 6½	8,764 15 0	11 8	9,044 1 3	12 0½	9,137 16 3	12 2
20,000	10,427 11 3	10 5	10,510 1 3	10 6	12,534 15 0	12 6½	12,639 15 0	12 7½	13,044 1 3	13 0½	13,137 16 3	13 1½
25,000	13,752 11 3	11 0	13,835 1 3	11 1	16,534 15 0	13 2½	16,639 15 0	13 3½	17,169 1 3	13 9	17,262 16 3	13 9½
30,000	17,077 11 3	11 4½	17,160 1 3	11 5½	20,534 15 0	13 8½	20,639 15 0	13 9	21,294 1 3	14 2½	21,387 16 3	14 3
40,000	24,027 11 3	12 0	24,110 1 3	12 0½	28,784 15 0	14 4½	28,889 15 0	14 5½	29,794 1 3	14 11	29,887 16 3	14 11½
50,000	30,977 11 3	12 4½	31,060 1 3	12 5	37,034 15 0	14 10	37,139 15 0	14 10½	38,294 1 3	15 4	38,387 16 3	15 4½
100,000	67,227 11 3	13 5½	67,310 1 3	13 5½	78,284 15 0	15 8	78,389 15 0	15 8	80,794 1 3	16 2	80,887 16 3	16 2
150,000	103,477 11 3	13 9½	103,560 1 3	13 9½	119,534 15 0	15 11½	119,639 15 0	15 11½	123,294 1 3	16 5½	123,387 16 3	16 5½

(2) Married Couples without Children.

NOTE.—The Table shows the Tax payable by Married Couples without Children, after deduction of the Married Allowance and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Total Income.	Year 1939-40.								Year 1940-41.			
	Existing Charge (Finance Act, 1939).				Proposed Charge.				Charge as proposed in the War Budget.			
	If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.	
	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.
£ 170	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
180	—	—	—	—	—	—	—	—	—	—	1 17 6	- 2½
200	—	—	1 13 4	- 2	—	—	2 6 8	- 3	—	—	5 12 6	- 7
225	—	—	3 15 0	- 4	—	—	5 5 0	- 5½	3 5 7	- 3½	10 6 3	- 11
250	1 13 4	- 1½	5 16 8	- 5½	2 6 8	- 2	8 3 4	- 8	7 3 9	- 7	15 0 0	1 2½
300	5 0 0	- 4	10 0 0	- 8	7 0 0	- 5½	14 0 0	- 11	15 0 0	1 0	24 7 6	1 7½
350	8 6 8	- 5½	20 17 6	1 2½	11 13 4	- 8	28 0 0	1 7	22 16 3	1 3½	36 11 3	2 1
400	12 12 6	- 7½	34 12 6	1 9	17 10 0	- 10½	45 10 0	2 3½	30 12 6	1 6½	55 6 3	2 9
500	34 12 6	1 4½	62 2 6	2 6	45 10 0	1 10	80 10 0	3 2½	61 11 3	2 5½	92 16 3	3 8½
600	56 12 6	1 10½	89 12 6	3 0	73 10 0	2 5½	115 10 0	3 10	92 16 3	3 1	130 6 3	4 4
700	78 12 6	2 3	117 2 6	3 4	101 10 0	2 11	150 10 0	4 3½	124 1 3	3 6½	167 16 3	4 9½
800	100 12 6	2 6	144 12 6	3 7½	129 10 0	3 3	185 10 0	4 7½	155 6 3	3 10½	205 6 3	5 1½

900	122 12 6	2 8½	172 2 6	3 10	157 10 0	3 6	220 10 0	4 11	186 11 3	4 2	242 16 3	5 5
1,000	144 12 6	2 10½	199 12 6	4 0	185 10 0	3 8½	255 10 0	5 1½	217 16 3	4 4½	280 6 3	5 7½
1,250	199 12 6	3 2½	268 7 6	4 3½	255 10 0	4 1	343 0 0	5 6	295 18 9	4 9	374 1 3	6 0
1,500	254 12 6	3 4½	337 2 6	4 6	325 10 0	4 4	430 10 0	5 9	374 1 3	5 0	467 16 3	6 3
2,000	392 2 6	3 11	474 12 6	4 9	500 10 0	5 0	605 10 0	6 0½	561 11 3	5 7½	655 6 3	6 6½
2,500	558 7 6	4 5½	640 17 6	5 1½	706 15 0	5 8	811 15 0	6 6	780 6 3	6 3	874 1 3	7 0
3,000	731 16 3	4 10½	814 6 3	5 5	919 5 0	6 1½	1,024 5 0	6 10	1,005 6 3	6 8½	1,099 1 3	7 4
4,000	1,121 16 3	5 7½	1,204 6 3	6 0½	1,394 5 0	6 11½	1,499 5 0	7 6	1,505 6 3	7 6½	1,599 1 3	8 0
5,000	1,569 6 3	6 3½	1,651 16 3	6 7½	1,919 5 0	7 8	2,024 5 0	8 1	2,055 6 3	8 2½	2,149 1 3	8 7
6,000	2,045 11 3	6 10	2,128 1 3	7 1	2,481 15 0	8 3½	2,586 15 0	8 7½	2,642 16 3	8 9½	2,736 11 3	9 1½
7,000	2,550 11 3	7 3½	2,633 1 3	7 6½	3,081 15 0	8 9½	3,186 15 0	9 1½	3,267 16 3	9 4	3,361 11 3	9 7½
8,000	3,055 11 3	7 7½	3,138 1 3	7 10	3,681 15 0	9 2½	3,786 15 0	9 5½	3,892 16 3	9 9	3,986 11 3	9 11½
9,000	3,630 11 3	8 1	3,713 1 3	8 3	4,344 5 0	9 8	4,449 5 0	9 10½	4,580 6 3	10 2	4,674 1 3	10 4½
10,000	4,205 11 3	8 5	4,288 1 3	8 7	5,006 15 0	10 0	5,111 15 0	10 2½	5,267 16 3	10 6½	5,361 11 3	10 8½
15,000	7,230 11 3	9 7½	7,313 1 3	9 9	8,631 15 0	11 6	8,736 15 0	11 8	9,017 16 3	12 0½	9,111 11 3	12 2
20,000	10,405 11 3	10 5	10,488 1 3	10 6	12,506 15 0	12 6	12,611 15 0	12 7½	13,017 16 3	13 0	13,111 11 3	13 1½
25,000	13,730 11 3	11 0	13,813 1 3	11 0½	16,506 15 0	13 2½	16,611 15 0	13 3½	17,142 16 3	13 8½	17,236 11 3	13 9½
30,000	17,055 11 3	11 4½	17,138 1 3	11 5	20,506 15 0	13 8	20,611 15 0	13 9	21,267 16 3	14 2	21,361 11 3	14 3
40,000	24,005 11 3	12 0	24,088 1 3	12 0½	28,756 15 0	14 4½	28,861 15 0	14 5	29,767 16 3	14 10½	29,861 11 3	14 11
50,000	30,955 11 3	12 4½	31,038 1 3	12 5	37,006 15 0	14 9½	37,111 15 0	14 10	38,267 16 3	15 3½	38,361 11 3	15 4
100,000	67,205 11 3	13 5½	67,288 1 3	13 5½	78,256 15 0	15 8	78,361 15 0	15 8	80,767 16 3	16 2	80,861 11 3	16 2
150,000	103,455 11 3	13 9½	103,538 1 3	13 9½	119,506 15 0	15 11	119,611 15 0	15 11½	123,267 16 3	16 5	123,361 11 3	16 5½

### (3) Married Couples with One Child.

NOTE.—The Table shows the Tax payable by Married Couples with One Child, after deduction of the Married Allowance and Allowance for One Child and earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Total Income.	Year 1939-40.								Year 1940-41.			
	Existing Charge (Finance Act, 1939).				Proposed Charge.				Charge as proposed in the War Budget.			
	If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.	
	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.
£	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.	£ s. d.	s. d.
220	—	—	—	—	—	—	—	—	—	—	—	—
225	—	—	—	—	—	—	—	—	—	—	18 9	- 1
250	—	—	16 8	- 1	—	—	1 3 4	- 1	—	—	5 12 6	- 5½
300	—	—	5 0 0	- 4	—	—	7 0 0	- 5½	5 12 6	- 4½	15 0 0	1 0
350	3 6 8	- 2½	9 3 4	- 6½	4 13 4	- 3	12 16 8	- 9	13 8 9	- 9	24 7 6	1 4½
400	6 13 4	- 4	18 2 6	- 11	9 6 8	- 5½	24 10 0	1 2½	21 5 0	1 1	36 11 3	1 10
500	18 2 6	- 8½	45 12 6	1 10	24 10 0	1 0	59 10 0	2 4½	42 16 3	1 8½	74 1 3	2 11½
600	40 2 6	1 4	73 2 6	2 5	52 10 0	1 9	94 10 0	3 2	74 1 3	2 5½	111 11 3	3 8½
700	62 2 6	1 9½	100 12 6	2 10½	80 10 0	2 3½	129 10 0	3 8½	105 6 3	3 0	149 1 3	4 3
800	84 2 6	2 1	128 2 6	3 2½	108 10 0	2 8½	164 10 0	4 1½	136 11 3	3 5	186 11 3	4 8
900	106 2 6	2 4½	155 12 6	3 5½	136 10 0	3 0½	199 10 0	4 5	167 16 3	3 9	224 1 3	5 0

1,000	128 2 6	2 7	183 2 6	3 8	164 10 0	3 3½	234 10 0	4 8½	199 1 3	4 0	261 11 3	5 3
1,250	183 2 6	2 11	251 17 6	4 0½	234 10 0	3 9	322 0 0	5 2	277 3 9	4 5	355 6 3	5 8
1,500	238 2 6	3 2	320 12 6	4 3½	304 10 0	4 0½	409 10 0	5 5½	355 6 3	4 9	449 1 3	6 0
2,000	375 12 6	3 9	458 2 6	4 7	479 10 0	4 9½	584 10 0	5 10	542 16 3	5 5	636 11 3	6 4½
2,500	541 17 6	4 4	624 7 6	5 0	685 15 0	5 6	790 15 0	6 4	761 11 3	6 1	855 6 3	6 10
3,000	715 6 3	4 9	797 16 3	5 4	898 5 0	6 0	1,003 5 0	6 8½	986 11 3	6 7	1,080 6 3	7 2½
4,000	1,105 6 3	5 6½	1,187 16 3	5 11½	1,373 5 0	6 10½	1,478 5 0	7 4½	1,486 11 3	7 5	1,580 6 3	7 11
5,000	1,552 16 3	6 2½	1,635 6 3	6 6½	1,898 5 0	7 7	2,003 5 0	8 0	2,036 11 3	8 2	2,130 6 3	8 6½
6,000	2,029 1 3	6 9	2,111 11 3	7 0½	2,460 15 0	8 2½	2,565 15 0	8 6½	2,624 1 3	8 9	2,717 16 3	9 0½
7,000	2,534 1 3	7 3	2,616 11 3	7 5½	3,060 15 0	8 9	3,165 15 0	9 0½	3,249 1 3	9 3½	3,342 16 3	9 6½
8,000	3,039 1 3	7 7	3,121 11 3	7 9½	3,660 15 0	9 2	3,765 15 0	9 5	3,874 1 3	9 8	3,967 16 3	9 11
9,000	3,614 1 3	8 0½	3,696 11 3	8 2½	4,323 5 0	9 7½	4,428 5 0	9 10	4,561 11 3	10 1½	4,655 6 3	10 4
10,000	4,189 1 3	8 4½	4,271 11 3	8 6½	4,985 15 0	9 11½	5,090 15 0	10 2	5,249 1 3	10 6	5,342 16 3	10 8
15,000	7,214 1 3	9 7½	7,296 11 3	9 8½	8,610 15 0	11 6	8,715 15 0	11 7½	8,999 1 3	12 0	9,092 16 3	12 1½
20,000	10,389 1 3	10 4½	10,471 11 3	10 5½	12,485 15 0	12 6	12,590 15 0	12 7	12,999 1 3	13 0	13,092 16 3	13 1
25,000	13,714 1 3	10 11½	13,796 11 3	11 0½	16,485 15 0	13 2½	16,590 15 0	13 3½	17,124 1 3	13 8½	17,217 16 3	13 9½
30,000	17,039 1 3	11 4½	17,121 11 3	11 5	20,485 15 0	13 8	20,590 15 0	13 8½	21,249 1 3	14 2	21,342 16 3	14 2½
40,000	23,989 1 3	12 0	24,071 11 3	12 0½	28,735 15 0	14 4½	28,840 15 0	14 5	29,749 1 3	14 10½	29,842 16 3	14 11
50,000	30,939 1 3	12 4½	31,021 11 3	12 5	36,985 15 0	14 9½	37,090 15 0	14 10	38,249 1 3	15 3½	38,342 16 3	15 4
100,000	67,189 1 3	13 5½	67,271 11 3	13 5½	78,235 15 0	15 8	78,340 15 0	15 8	80,749 1 3	16 2	80,842 16 3	16 2
150,000	103,439 1 3	13 9½	103,521 11 3	13 9½	119,485 15 0	15 11	119,590 15 0	15 11½	123,249 1 3	16 5	123,342 16 3	16 5½

(4) Married Couples with two Children.

NOTE.—The Table shows the Tax payable by Married Couples with two Children, after deduction of the Married Allowance and Allowance for two Children and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Total Income.	Year 1939-40.								Year 1940-41.																							
	Existing Charge (Finance Act, 1939).				Proposed Charge.				Charge as proposed in the War Budget.																							
	If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.																					
	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.																				
£	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.																	
270	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—																	
300	—	—	—	—	—	—	—	—	—	—	—	—	5	12	6	—	4½															
350	—	—	—	4	3	4	—	—	—	—	5	16	8	—	4	4	1	3	—	3	15	0	0	—	10½							
400	1	13	4	—	1	8	6	8	—	5	2	6	8	—	1½	11	13	4	—	7	11	17	6	—	7	24	7	6	1	2½		
500	8	6	8	—	4	29	2	6	—	2	11	13	4	—	5½	38	10	0	—	1	6½	27	10	0	—	1	1	55	6	3	2	2½
600	23	12	6	—	9½	56	12	6	—	1	31	10	0	—	0½	73	10	0	—	2	5½	55	6	3	—	1	10	92	16	3	3	1
700	45	12	6	—	1	84	2	6	—	2	59	10	0	—	8½	108	10	0	—	3	1	86	11	3	—	2	5½	130	6	3	3	8½
800	67	12	6	—	1	111	12	6	—	2	87	10	0	—	2	143	10	0	—	3	7	117	16	3	—	2	11½	167	16	3	4	2½
900	89	12	6	—	2	139	2	6	—	3	115	10	0	—	7	178	10	0	—	3	11½	149	1	3	—	3	4	205	6	3	4	7
1,000	111	12	6	—	2	166	12	6	—	3	143	10	0	—	10½	213	10	0	—	4	3	180	6	3	—	3	7½	242	16	3	4	10½



1,250	166 12 6	2 8	235 7 6	3 9	213 10 0	3 5	301 0 0	4 10	258 8 9	4 1½	336 11 3	5 4½
1,500	221 12 6	2 11½	304 2 6	4 0½	283 10 0	3 9½	388 10 0	5 2	336 11 3	4 6	430 6 3	5 9
2,000	359 2 6	3 7	441 12 6	4 5	458 10 0	4 7	563 10 0	5 7½	524 1 3	5 3	617 16 3	6 2
2,500	525 7 6	4 2½	607 17 6	4 10½	664 15 0	5 4	769 15 0	6 2	742 16 3	5 11½	836 11 3	6 8½
3,000	698 16 3	4 8	781 6 3	5 2½	877 5 0	5 10	982 5 0	6 6½	967 16 3	6 5½	1,061 11 3	7 1
4,000	1,088 16 3	5 5½	1,171 6 3	5 10½	1,352 5 0	6 9	1,457 5 0	7 3½	1,467 16 3	7 4	1,561 11 3	7 9½
5,000	1,536 6 3	6 1½	1,618 16 3	6 5½	1,877 5 0	7 6	1,982 5 0	7 11	2,017 16 3	8 1	2,111 11 3	8 5½
6,000	2,012 11 3	6 8½	2,095 1 3	7 0	2,439 15 0	8 1½	2,544 15 0	8 6	2,605 6 3	8 8	2,699 1 3	9 0
7,000	2,517 11 3	7 2½	2,600 1 3	7 5	3,039 15 0	8 8	3,144 15 0	9 0	3,230 6 3	9 3	3,324 1 3	9 6
8,000	3,022 11 3	7 6½	3,105 1 3	7 9	3,639 15 0	9 1	3,744 15 0	9 4½	3,855 6 3	9 7½	3,949 1 3	9 10½
9,000	3,597 11 3	8 0	3,680 1 3	8 2	4,302 5 0	9 6½	4,407 5 0	9 9½	4,542 16 3	10 1	4,636 11 3	10 3½
10,000	4,172 11 3	8 4	4,255 1 3	8 6	4,964 15 0	9 11	5,069 15 0	10 1½	5,230 6 3	10 5½	5,324 1 3	10 8
15,000	7,197 11 3	9 7	7,280 1 3	9 8½	8,589 15 0	11 5½	8,694 15 0	11 7	8,980 6 3	11 11½	9,074 1 3	12 1
20,000	10,372 11 3	10 4½	10,455 1 3	10 5½	12,464 15 0	12 5½	12,569 15 0	12 7	12,980 6 3	13 0	13,074 1 3	13 1
25,000	13,697 11 3	10 11½	13,780 1 3	11 0½	16,464 15 0	13 2	16,569 15 0	13 3	17,105 6 3	13 8	17,199 1 3	13 9
30,000	17,022 11 3	11 4	17,105 1 3	11 5	20,464 15 0	13 7½	20,569 15 0	13 8½	21,230 6 3	14 2	21,324 1 3	14 2½
40,000	23,972 11 3	12 0	24,055 1 3	12 0½	28,714 15 0	14 4½	28,819 15 0	14 5	29,730 6 3	14 10½	29,824 1 3	14 11
50,000	30,922 11 3	12 4½	31,005 1 3	12 5	36,964 15 0	14 9½	37,069 15 0	14 10	38,230 6 3	15 3½	38,324 1 3	15 4
100,000	67,172 11 3	13 5	67,255 1 3	13 5½	78,214 15 0	15 7½	78,319 15 0	15 8	80,730 6 3	16 2	80,824 1 3	16 2
150,000	103,422 11 3	13 9½	103,505 1 3	13 9½	119,464 15 0	15 11	119,569 15 0	15 11½	123,230 6 3	16 5	123,324 1 3	16 5½

(5) Married Couples with three Children.

NOTE.—The Table shows the Tax payable by Married Couples with three Children, after deduction of the Married Allowance and Allowance for three Children and Earned Income Relief. The Taxpayer, however, may be entitled to further reliefs which would reduce the tax payable below the amounts shown in the Table.

Total Income.	Year 1939-40.								Year 1940-41.																					
	Existing Charge (Finance Act, 1939).				Proposed Charge.				Charge as proposed in the War Budget.																					
	If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.		If Income all Earned Income.		If Income all Investment Income.																			
	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.	Income Tax (and Sur-tax if any).	Effec- tive Rate.																		
£	£	s.	d.	s.	d.	£	s.	d.	s.	d.	£	s.	d.	s.	d.															
320	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—															
350	—	—	—	—	—	—	—	—	—	—	—	—	5	12	6	—	4													
400	—	—	—	3	6	8	—	—	—	—	4	13	4	—	3	2	10	0	—	1½	15	0	0	—	9					
500	3	6	8	—	1½	12	12	6	—	6	4	13	4	—	2	17	10	0	—	8½	18	2	6	—	8½	36	11	3	1	5½
600	10	0	0	—	4	40	2	6	1	4	14	0	0	—	5½	52	10	0	1	9	36	11	3	1	2½	74	1	3	2	5½
700	29	2	6	—	10	67	12	6	1	11	38	10	0	1	1	87	10	0	2	6	67	16	3	1	11½	111	11	3	3	2
800	51	2	6	1	3½	95	2	6	2	4½	66	10	0	1	8	122	10	0	3	1	99	1	3	2	5½	149	1	3	3	8½
900	73	2	6	1	7½	122	12	6	2	8½	94	10	0	2	1	157	10	0	3	6	130	6	3	2	11	186	11	3	4	2
1,000	95	2	6	1	11	150	2	6	3	0	122	10	0	2	5½	192	10	0	3	10	161	11	3	3	3	224	1	3	4	6
1,250	150	2	6	2	5	218	17	6	3	6	192	10	0	3	1	280	0	0	4	6	239	13	9	3	10	317	16	3	5	1

1,500	205	2	6	2	9	287	12	6	3	10	262	10	0	3	6	367	10	0	4	11	317	16	3	4	3	411	11	3	5	6
2,000	342	12	6	3	5	425	2	6	4	3	437	10	0	4	4½	542	10	0	5	5	505	6	3	5	0½	599	1	3	6	0
2,500	508	17	6	4	1	591	7	6	4	9	643	15	0	5	2	748	15	0	6	0	724	1	3	5	9½	817	16	3	6	6½
3,000	682	6	3	4	6½	764	16	3	5	1	856	5	0	5	8½	961	5	0	6	5	949	1	3	6	4	1,042	16	3	6	11½
4,000	1,072	6	3	5	4½	1,154	16	3	5	9½	1,331	5	0	6	8	1,436	5	0	7	2	1,449	1	3	7	3	1,542	16	3	7	8½
5,000	1,519	16	3	6	1	1,602	6	3	6	5	1,856	5	0	7	5	1,961	5	0	7	10	1,999	1	3	8	0	2,092	16	3	8	4½
6,000	1,996	1	3	6	8	2,078	11	3	6	11	2,418	15	0	8	1	2,523	15	0	8	5	2,586	11	3	8	7½	2,680	6	3	8	11
7,000	2,501	1	3	7	2	2,583	11	3	7	4½	3,018	15	0	8	7½	3,123	15	0	8	11	3,211	11	3	9	2	3,305	6	3	9	5½
8,000	3,006	1	3	7	6	3,088	11	3	7	8½	3,618	15	0	9	0½	3,723	15	0	9	3½	3,836	11	3	9	7	3,930	6	3	9	10
9,000	3,581	1	3	7	11½	3,663	11	3	8	1½	4,281	5	0	9	6	4,386	5	0	9	9	4,524	1	3	10	0½	4,617	16	3	10	3
10,000	4,156	1	3	8	3½	4,238	11	3	8	5½	4,943	15	0	9	10½	5,048	15	0	10	1	5,211	11	3	10	5	5,305	6	3	10	7½
15,000	7,181	1	3	9	7	7,263	11	3	9	8	8,568	15	0	11	5	8,673	15	0	11	7	8,961	11	3	11	11½	9,055	6	3	12	1
20,000	10,356	1	3	10	4½	10,438	11	3	10	5½	12,443	15	0	12	5½	12,548	15	0	12	6½	12,961	11	3	12	11½	13,055	6	3	13	0½
25,000	13,681	1	3	10	11½	13,763	11	3	11	0	16,443	15	0	13	2	16,548	15	0	13	3	17,086	11	3	13	8	17,180	6	3	13	9
30,000	17,006	1	3	11	4	17,088	11	3	11	4½	20,443	15	0	13	7½	20,548	15	0	13	8½	21,211	11	3	14	1½	21,305	6	3	14	2½
40,000	23,956	1	3	12	0	24,038	11	3	12	0	28,693	15	0	14	4	28,798	15	0	14	5	29,711	11	3	14	10½	29,805	6	3	14	11
50,000	30,906	1	3	12	4½	30,988	11	3	12	4½	36,943	15	0	14	9½	37,048	15	0	14	10	38,211	11	3	15	3½	38,305	6	3	15	4
100,000	67,156	1	3	13	5	67,238	11	3	13	5½	78,193	15	0	15	7½	78,298	15	0	15	8	80,711	11	3	16	1½	80,805	6	3	16	2
150,000	103,406	1	3	13	9½	103,488	11	3	13	9½	119,443	15	0	15	11	119,548	15	0	15	11½	123,211	11	3	16	5	123,305	6	3	16	5½