

Income Tax allowances table

Income Tax allowances	2011-12	2012-13	2013-14
Personal Allowance (1)	£7,475	£8,105	N/A
Personal Allowance for people born after 5 April 1948 (1)	N/A	N/A	£9,440
Income limit for Personal Allowance	£100,000	£100,000	£100,000
Personal Allowance for people aged 65-74 (1)(2)	£9,940	£10,500	N/A
Personal Allowance for people born between 6 April 1938 and 5 April 1948 (1) (2)	N/A	N/A	£10,500
Personal Allowance for people aged 75 and over (1) (2)	£10,090	£10,660	N/A
Personal Allowance for people before 6 April 1938 (1) (2)	N/A	N/A	£10,660
Married Couple's Allowance (born before 6th April 1935 and aged 75 and over) (2) (3)	£7,295	£7,705	£7,915
Income limit for age-related allowances	£24,000	£25,400	N/A
Income limit for the allowances for those born before 6 April 1948	N/A	N/A	£26,100
Minimum amount of Married Couple's Allowance	£2,800	£2,960	£3,040
Blind Person's Allowance	£1,980	£2,100	£2,160

1. The Personal Allowance reduces where the income is above £100, 000 - by £1 for every £2 of income above the £100,000 limit. This reduction applies irrespective of age.
2. These allowances reduce where the income is above the income limit by £1 for every £2 of income above the limit. The Personal Allowance for people aged 65 and over (up to and including 2012-13) and born before 6 April 1948 (from 2013-14) can be reduced below the basic Personal Allowance where the income is above £100,000.
3. Tax relief for the Married Couple's Allowance is given at the rate of 10 per cent.