

## Introduction

In his Budget on 24 March 2010, the Chancellor did not announce any changes to the 2010–11 Personal Allowances, Income Tax rates and Income Tax bandwidths previously announced in his Pre-Budget Report on 9 December 2009.

## Tax codes

There are no changes to tax codes as a result of the Budget and you should continue with employees' tax codes on the P11 *Deductions Working Sheets* or equivalent record.

## Income Tax rates and Income Tax bandwidths

There are no changes to the Income Tax rates and Income Tax bandwidths which are to be used from 6 April 2010. These are shown on form P9X(2010) which is available:

- on the 2010 Employer CD-ROM
- online at [www.hmrc.gov.uk/payee/forms-publications.htm](http://www.hmrc.gov.uk/payee/forms-publications.htm)
- by phoning the Employer Orderline on **08457 646 646**.

## Payroll software

If you use payroll software you should continue to use software which incorporates the changes from 6 April 2010. If you are unsure, please check with your software provider.

## Tax tables

If you use Taxable Pay Tables you must continue to use *Calculator Tables (April 2010)* or *Tables B to D (April 2010)* which have not been changed. The Pay Adjustment Tables - *Tables A* also remain unchanged.

## Employer CD-ROM

If you use the CD-ROM to calculate tax deductions **continue to use** the 2010 Employer CD-ROM.