

TAX CODES:

Whilst working in the UK your wages will be taxed according to the UK's Inland Revenue rules.

Initially, you will be given a BR (Base Rate) tax code so all your earnings are taxed (currently at 20%). A further 11% (on earnings above £96.83) should be deducted for National Insurance (NI) contributions.

You will be able to complete a P46 tax declaration (which your employer will provide). Once you have signed this, and it has been processed, you will get a temporary tax code. That will allow you to earn £96 free of tax. After 4-6 weeks the Inland Revenue will give you a corrected tax code, which will let you reclaim any overpaid tax.

The current rates of income tax and national insurance contributions are listed on www.hmrc.gov.uk/rates/it.htm.