

Income Tax allowances	2010-11	2011-12
Personal Allowance (1)	£6,475	£7,475
Income limit for Personal Allowance	£100,000	£100,000
Personal Allowance for people aged 65-74 (1)(2)	£9,490	£9,940
Personal Allowance for people aged 75 and over (1)(2)	£9,640	£10,090
Married Couple's Allowance (born before 6th April 1935 but aged under 75) (2)(3)(4)	Not applicable	Not applicable
Married Couple's Allowance (born before 6th April 1935 and aged 75 and over) (2) (3)	£6,965	£7,295
Income limit for age-related allowances	£22,900	£24,000
Minimum amount of Married Couple's Allowance	£2,670	£2,800
Blind Person's Allowance	£1,890	£1,980

1. From the 2010-11 tax year 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 for age-related allowances by £1 for every £2 of income above the limit. For the 2009-10 they will never be less than the basic Personal Allowance or minimum amount of Married Couple's Allowance. However, from the 2010-11 tax year the Personal Allowance for people aged 65 to 74 and 75 and over 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.

4. In the 2009-10 tax year all Married Couple's Allowance claimants in this category became 75 at some point during the year and therefore entitled to the higher amount of the allowance - for those aged 75 and over.

Income Tax rates

Rate	2010-11	2011-12
Starting rate for savings: 10%*	£0-£2,440	£0- £2,560
Basic rate: 20%	£0-£37,400	£0- £35,000
Higher rate: 40%	£37,401- £150,000	£35,001- £150,000
Additional rate: 50%	Over £150,000	Over £150,000