


Example Tax Calculation (SA302)

As seen when calculated via a HMRC online account.



[Home](#) [Cymraeg](#) [Contact HMRC](#) [Help](#)

[Sign out](#)

Ms A N Other 's tax return: 2013-14 IN PROGRESS

Your tax return is 52% complete

Unique Taxpayer Reference (UTR): 9230176036

6. View your calculation

Tax calculation

This section provides you with a breakdown of your full calculation. If it says your tax return is 100% complete then you have submitted your return and this is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

Pay from employments	£33,254.00
Pay from all employments	£33,254.00
Profit from self-employment	£46,800.00
Interest received from UK banks and building societies	£249.00
UK pensions and state benefits	£5,004.00
Total income received	£85,307.00
<i>minus</i>	
Payments into a retirement annuity contract etc.	£3.00
Personal Allowance	£9,440.00
Total	£9,443.00
Total income on which tax is due	£75,864.00

How we have worked out your income tax

Your basic rate limit has been increased by £1.00 to £32,011.00 for pension payments etc. This reduces the amount of income charged to higher rates of tax.

	Amount	Percentage	Total
Pay, pensions, profit etc	£32,011.00	@ 20%	£6,402.20
	£43,604.00	@ 40%	£17,441.60
Interest received from a bank or building society etc.	£0.00	@ 10%	£0.00
	£0.00	@ 20%	£0.00
	£249.00	@ 40%	£99.60
Total income on which tax has been charged	£75,864.00		
Income Tax charged			£23,943.40
plus Class 4 National Insurance contributions			
	£33,695.00	@ 9%	£3,032.55
	£5,350.00	@ 2%	£107.00
Total Class 4 National Insurance contributions due			£3,139.55
plus High Income Child Benefit Charge			£4,539.00
plus State Pension lump sum payment	£1.00	@ 40%	£0.40
Income Tax and Class 4 National Insurance contributions due			£31,622.35
minus Tax deducted			
From all employments			£5,033.00
CIS25 vouchers and profits			£10,421.00
Interest received from UK banks and building societies			£27.75
Total tax deducted			£15,481.75
Income Tax and Class 4 National Insurance contributions due			£16,140.60

Estimated payment due by 31 January 2015

You must pay the total of any tax and class 4 NIC due for 2013-14 plus first payment on account due for 2014-15 by **31 January 2015**.

2013-14 balancing payment £16,140.60

1st payment on account for 2014-15 due 31 January 2015 £8,070.30
(Note: 2nd payment of £8,070.30 due 31 July 2015)

Total due by 31 January 2015 **£24,210.90**

This amount does not take into account any 2013-14 payments on account you may have already made

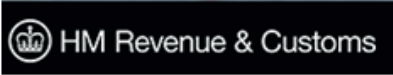
If you want to make changes or additions to your return, go to [Tailor Your Return](#).

Print your full calculation

Please note: all figures used are for illustrative purposes only.

Example Tax Year Overview

As seen when printed from a HMRC online account.

Home Cymraeg Contact HMRC HelpSign Out

Information as at 25 Mar 2015

MR J SMITH

Unique Taxpayer Reference (UTR):1111111111

Tax years

Tax year overview

Please select the appropriate tax year you wish to view a summary for from the drop-down menu and click 'Go'.

Tax year ending:

You can also view tax returns due/received by following [Tax return options](#).

Tax year ending 05 Apr 2014_DD Apr 05 Apr 2014.

This is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

[Print your tax year overview](#)

Please note: To view a breakdown of an amount, follow the appropriate link in the 'Description' column

Description	Amount (£)
Tax	16,140.60
Surcharges	0.00
Interest	0.00
Penalties	0.00
Sub total	16,140.60
Less payments for this year	0.00
Less other adjustments	0.00
Total	16,140.60

Please note: all figures used are for illustrative purposes only.

Example Tax Year Overview

As seen when printed and issued by the HMRC call centre.

HM Revenue & Customs Home Cymraeg Contact HMRC Help Sign out

Information as at 31 Mar 2015
MRAJONES
Unique Taxpayer Reference (UTR):222222222

Tax years

Tax year overview

Please select the appropriate tax year you wish to view a summary for from the drop-down menu and click 'Go'.

Tax year ending:

You can also view tax returns due/received by following [Tax return options](#).

Tax year ending 05 Apr 2014_DD Apr 05 Apr 2014.

This is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

[Print your tax year overview](#)

Please note: To view a breakdown of an amount, follow the appropriate link in the 'Description' column.

Description	Amount (£)
Tax	712.85
Surcharges	0.00
Interest	0.00
Penalties	0.00
Sub total	712.85
Less payments for this year	0.00
Less other adjustments	712.85
Total	0.00

© Crown Copyright | [Terms & Conditions](#) | [Privacy policy](#) | [Accessibility](#) | [Feedback](#) | [Complaints](#)

Please note: all figures used are for illustrative purposes only.

A quick guide to printing tax calculation documents

Printing Tax Calculations (SA302)

The quickest and easiest way to obtain a Tax Calculation (SA302) is to print a copy. Customers can do this from either:

- HMRC Self Assessment online account
- OR the commercial software that was used to submit the return

Please note: Tax Calculations (SA302) will only be available to print 72 hours after the submission of an annual tax return. You can currently view and print up to 3 years of Tax Calculations (SA302) from a HMRC online account. This will increase to 4 years from April 2016.

-  1 Log into the HMRC online account via online.hmrc.gov.uk
-  2 Select **'Self Assessment'** (NB. If your clients are only registered for Self Assessment they will be automatically directed to this screen)
-  3 Follow the link **'View your Tax Return'**
-  4 Follow the link **'Tax Return options'**
-  5 Select the desired year from the drop down menu and click the **'Go'** button
-  6 Select the **'View return'** button
-  7 Follow the link **'View calculation'**
-  8 Follow the link **'View and print your calculation'**
-  9 Follow the link at the bottom of the page to **'Print your full calculation'**

Printing Tax Year Overviews

Your clients can print their Tax Year Overview from their HMRC online account by following these simple steps.

Please note: Tax Year Overviews will only be available to print 72 hours after the submission of an annual tax return.



1 Log into the HMRC online account via online.hmrc.gov.uk



2 Select '**Self Assessment**' (NB. if your clients are only registered for Self Assessment they will be automatically directed to this screen)



3 Follow the link '**Self Assessment Overview**'



4 Follow the link '**View account**'



5 Follow the link '**Tax years**'



6 Select the desired year from the drop down menu and click the '**Go**' button



7 Follow the link '**Print your Tax Year Overview**'

Repeat steps 5 to 7 if you require Tax Year Overviews for any previous years.

Important note. This document is intended to provide information only. Individuals should seek advice on matters relating to tax from a qualified individual.