

# Self Assessment Success 2019/20

## Employment: Basis of Assessment

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Craig is paid on the last day of the month. In the year to 30 November 2019 he received £1,100 per month. In the year to 30 November 2020 he received £1,150 per month. What was his taxable employment income for the 2019/20 tax year?

31 April 2019 to 30 November 2019 (8 Months)	
£1,100 x 8	£8,800
31 December 2019 to 31 March 2020 (4 Months)	
£1,150 x 4	<u>£4,600</u>
	£13,400

Laura is paid on the first day of the month. In the year to 31 October 2019 she received £1,400 per month. In the year to 30 October 2020 she received £1,460 per month. What was her taxable employment income for the 2019/20 tax year?

1 May 2019 to 1 October 2019 (6 Months)	
£1,400 x 6	£8,400
1 November 2019 to 1 April 2020 (6 Months)	
£1,460 x 6	<u>£8,760</u>
	£17,160