

Mileage	10000 x 45p	4500
	20000 x 25p	5000
		<u>9500</u>
Mileage Paid	30000 x 48p	14400
Taxable Mileage		<u>4900</u>

Personal Allowance		12500
Less: Restriction	(139900-100000) x 50%	<u>19950</u>
Restricted Allowance		0

	Total	Non-Savings	Savings	Dividends
Employment	109,000	109,000		
Mileage	4,900	4,900		
Dividends	23,000			23,000
Savings	3,000		3,000	
Net Income	<u>139,900</u>	<u>113,900</u>	<u>3,000</u>	<u>23,000</u>
Less: Personal Allowance	0	0		
Taxable Income	139,900	113,900	3,000	23,000

Income Tax

Non Savings Income		
	37,500 x 20%	7500
	76,400 x 40%	30560

Savings Income		
	500 x 0%	0
	2,500 x 40%	1000

Dividend Income		
	2,000 x 0%	0
	21,000 x 32.5%	<u>6825</u>

Income Tax Liability **45885**