

Quick-reference tax codes

Unsure about what tax codes mean?

We've put together a glossary of common tax code letters and what they refer to - providing you with quick-access information when you need it.*

Tax code letters

- OT** The Personal Allowance has been used up, or the employee has started a new job & their employer doesn't have the details to provide a tax code
- BR** Income from a job or pension is taxed at the basic rate
- D1** Income from this job or pension is taxed at the additional rate
- D0** Income from a job or pension is taxed at the higher rate
- L** Employee is entitled to the standard tax-free Personal Allowance
- M** Marriage Allowance: employee has received a transfer of 10% of their partner's Personal Allowance
- N** Marriage Allowance: an employee has transferred 10% of their Personal Allowance to a partner
- NT** When an employee is not paying any tax on this income

Want to learn more?

Read the **understanding PAYE tax codes** blog now.

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