

citb
CONSENSUS



Previous Levy Rates and Thresholds



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Levy Order	Assessment Years covered	PAYE Rate	Net CIS rate	Exemption Threshold	50% Reduction Threshold
2021	2021 (1 year Order as a result of Covid- 19)	0.175%	0.625%	Less than £120,000	£120,000 - £399,999
2022	2022 – 2024	0.35%	1.25%	Less than £120,000	£120,000 - £399,999
2025 (awaiting ministerial approval)	2025 (1 year order as a result of ITB Review)	0.35%	1.25%	Less than £135,000	£135,000 - £449,999
2026 (this years proposals)	2026 – 2028	0.35%	1.25%	?	?