



Savings accounts and interest rates no longer available to new customers. Correct as at 13th March 2024.

See our range of savings accounts currently available and latest rates at www.postoffice.co.uk/savings-accounts/interest-rates

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Post Office ISAs are provided by OneFamily. Savings in Post Office cash ISAs are deposited with Bank of Ireland UK
All other Post Office savings accounts are provided by Bank of Ireland UK

OneFamily is a trading name of Family Assurance Friendly Society Limited (incorporated under the Friendly Societies Act 1992, Reg. No. 939F), of which Family Equity Plan Limited (Co. No. 2208249) is a subsidiary. Financial Services Register numbers 110067 and 122351 respectively. Registered in England and Wales at 16-17 West Street, Brighton, BN1 2RL, United Kingdom. Family Assurance Friendly Society Limited is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Family Equity Plan Limited is authorised and regulated by the Financial Conduct Authority.

GUIDANCE ON ISSUE NUMBERS

Our accounts come in limited edition issues, each with their own interest rate. You can find your issue number in the following ways:

- On your confirmation of deposit correspondence
- On your annual statement (if applicable)
- Log in to your online account and navigate to the accounts summary page
- Call us on 0345 602 3409

FIXED RATE PRODUCTS

Fixed Rate Cash ISA

Issue	1 year	2 year	3 year
16	1.66%	1.86%	1.96%
17	1.40%	1.55%	1.75%
18	1.40%	1.50%	1.70%
19	1.10%	1.18%	N/A
20	0.95%	N/A	N/A
21	0.85%	0.90%	N/A
22	0.70%	0.75%	N/A
23	1.00%	1.15%	N/A
24	1.10%	1.15%	N/A
25	0.65%	0.70%	N/A
26	0.50%	0.55%	N/A
27	0.40%	0.45%	N/A
28	0.30%	0.35%	N/A
29	0.25%	0.30%	N/A
30	0.30%	0.35%	N/A

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.
** Gross: Gross rates do not take into account deductions of income tax.

31	0.45%	0.50%	N/A
32	0.70%	0.80%	N/A
33	1.10%	1.20%	N/A
34	1.60%	1.70%	N/A
35	2.50%	2.60%	N/A
36	2.65%	2.75%	N/A
37	2.90%	3.00%	N/A
38	3.25%	3.35%	N/A
39	3.50%	3.55%	N/A
40	3.85%	3.90%	N/A
41	4.50%	4.55%	N/A
42	4.90%	4.90%	N/A
43	4.90%	4.70%	N/A

All Rates are tax-free/AER^

Growth Bond

All Rates are gross**/AER^

Issue	1 year	2 year	3 year
28	1.67%	1.80%	2.01%
29	1.50%	1.65%	1.80%
30	1.20%	1.25%	1.35%
31	1.06%	1.20%	1.30%
32	0.95%	N/A	N/A
33	0.95%	1.05%	1.10%
34	1.00%	1.05%	1.10%
35	0.95%	1.00%	1.05%
36	1.20%	1.35%	1.50%
37	1.30%	1.50%	1.70%
38	1.40%	1.50%	1.70%

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.
 ** Gross: Gross rates do not take into account deductions of income tax.

39	1.30%	1.35%	1.40%
40	1.20%	1.25%	1.30%
41	0.65%	0.70%	0.75%
42	0.50%	0.55%	0.60%
43	0.40%	0.45%	0.50%
44	0.35%	0.40%	0.45%
45	0.25%	0.30%	0.35%
46	0.45%	0.50%	0.55%
47	0.70%	0.75%	0.80%
48	1.20%	1.30%	1.40%
49	1.70%	1.80%	1.90%
50	2.30%	2.40%	2.50%
51	3.00%	3.10%	3.20%
52	3.15%	3.25%	3.35%
53	3.35%	3.45%	3.55%
54	3.60%	3.65%	3.70%
55	4.05%	4.10%	4.15%
56	4.70%	4.75%	4.80%
57	5.00%	5.00%	5.00%
58	4.90%	4.70%	4.50%

Interest is fixed, calculated daily and paid when your bond matures. Previous issues not listed have all matured.

Online Bond

All Rates are gross**/AER^

Issue/Interest Frequency	1 Year	2 Year	3 Year
67 – Annual	0.65%	0.70%	0.75%
67– Monthly	0.64% / 0.65%	0.69% / 0.70%	0.74% / 0.75%
68 – Annual	0.66%	0.71%	0.76%
68– Monthly	0.65% / 0.66%	0.70% / 0.71%	0.75% / 0.76%
69 – Annual	0.50%	0.55%	0.60%
69– Monthly	0.49% / 0.50%	0.54% / 0.55%	0.59% / 0.60%
70 – Annual	0.51%	0.56%	0.61%
70– Monthly	0.50% / 0.51%	0.55% / 0.56%	0.60% / 0.61%
71 – Annual	0.35%	0.40%	0.45%
71– Monthly	0.34% / 0.35%	0.39% / 0.40%	0.44% / 0.45%
72 – Annual	0.36%	0.41%	0.46%
72– Monthly	0.35% / 0.36%	0.40% / 0.41%	0.45% / 0.46%
73 – Annual	0.25%	0.30%	0.35%
73– Monthly	0.24% / 0.25%	0.29% / 0.30%	0.34% / 0.35%
74 – Annual	0.26%	0.31%	0.36%
74– Monthly	0.25% / 0.26%	0.30% / 0.31%	0.35% / 0.36%
75 – Annual	0.45%	0.50%	0.55%
75– Monthly	0.44% / 0.45%	0.49% / 0.50%	0.54% / 0.55%
76 – Annual	0.46%	0.51%	0.56%
76 – Monthly	0.45% / 0.46%	0.50% / 0.51%	0.55% / 0.56%
77 – Annual	0.70%	0.75%	0.80%
77 – Monthly	0.69% / 0.70%	0.74% / 0.75%	0.79% / 0.80%
78 – Annual	0.71%	0.76%	0.81%
78 – Monthly	0.70% / 0.71%	0.75% / 0.76%	0.80% / 0.81%
79 – Annual	1.20%	1.30%	1.40%
79 – Monthly	1.19% / 1.20%	1.29% / 1.30%	1.39% / 1.40%
80 – Annual	1.21%	1.31%	1.41%
80 – Monthly	1.20% / 1.21%	1.30% / 1.31%	1.40% / 1.41%

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.
** Gross: Gross rates do not take into account deductions of income tax.

81 – Annual	1.70%	1.80%	1.90%
81 – Monthly	1.68% / 1.70%	1.78% / 1.80%	1.88% / 1.90%
82 – Annual	1.71%	1.81%	1.91%
82 – Monthly	1.69% / 1.71%	1.79% / 1.81%	1.89% / 1.91%
83 – Annual	2.30%	2.40%	2.50%
83 – Monthly	2.27% / 2.30%	2.37% / 2.40%	2.47% / 2.50%
84 – Annual	2.31%	2.41%	2.51%
84 – Monthly	2.28% / 2.31%	2.38% / 2.41%	2.48% / 2.51%
85 – Annual	3.25%	3.35%	3.45%
85 – Monthly	3.20% / 3.25%	3.29% / 3.35%	3.39% / 3.45%
86 – Annual	3.26%	3.36%	3.46%
86 – Monthly	3.21% / 3.26%	3.30% / 3.36%	3.40% / 3.46%
87 – Annual	3.40%	3.50%	3.60%
87 – Monthly	3.34% / 3.40%	3.44% / 3.50%	3.54% / 3.60%
88 – Annual	3.41%	3.51%	3.61%
88 – Monthly	3.35% / 3.41%	3.45% / 3.51%	3.55% / 3.61%
89 – Annual	3.60%	3.70%	3.80%
89 – Monthly	3.54% / 3.60%	3.63% / 3.70%	3.73% / 3.80%
90 – Annual	3.61%	3.71%	3.81%
90 – Monthly	3.55% / 3.61%	3.64% / 3.71%	3.74% / 3.81%
91 – Annual	3.85%	3.90%	3.95%
91 – Monthly	3.78% / 3.85%	3.83% / 3.90%	3.88% / 3.95%
92 – Annual	3.86%	3.91%	3.96%
92 – Monthly	3.79% / 3.86%	3.84% / 3.91%	3.89% / 3.96%
93 – Annual	4.10%	4.15%	4.20%
93 – Monthly	4.02% / 4.10%	4.07% / 4.15%	4.12% / 4.20%
94 – Annual	4.11%	4.16%	4.21%
94 – Monthly	4.03% / 4.11%	4.08% / 4.16%	4.13% / 4.21%
95 – Annual	4.50%	4.55%	4.65%
95 – Monthly	4.40% / 4.50%	4.45% / 4.55%	4.55% / 4.65%
96 – Annual	4.51%	4.56%	4.66%
96 – Monthly	4.41% / 4.51%	4.46% / 4.56%	4.56% / 4.66%

97 – Annual	4.75%	4.80%	4.85%
97 – Monthly	4.64% / 4.75%	4.69% / 4.80%	4.74% / 4.85%
98 – Annual	4.76%	4.81%	4.86%
98 – Monthly	4.75% / 4.76%	4.70% / 4.81%	4.65% / 4.86%
99 – Annual	5.35%	5.40%	5.45%
99 – Monthly	5.22% / 5.35%	5.27% / 5.40%	5.31% / 5.45%
100 – Annual	5.36%	5.41%	5.46%
100 – Monthly	5.23% / 5.36%	5.28% / 5.41%	5.32% / 5.46%
101 – Annual	5.60%	5.60%	5.60%
101 – Monthly	5.46% / 5.60%	5.46% / 5.60%	5.46% / 5.60%
102 – Annual	5.61%	5.61%	5.61%
102 – Monthly	5.47% / 5.61%	5.47% / 5.61%	5.47% / 5.61%
103 – Annual	5.50%	5.40%	5.35%
103 – Monthly	5.36% / 5.50%	5.27% / 5.40%	5.22% / 5.35%
104 – Annual	5.51%	5.41%	5.36%
104 – Monthly	5.37% / 5.51%	5.28% / 5.41%	5.23% / 5.36%
105 – Annual	5.25%	5.15%	5.10%
105 – Monthly	5.12% / 5.25%	5.03% / 5.15%	4.98% / 5.10%
106 – Annual	5.26%	5.16%	5.11%
106 – Monthly	5.13% / 5.26%	5.04% / 5.16%	4.99% / 5.11%
107 – Annual	5.00%	4.85%	4.60%
107 – Monthly	4.88% / 5.00%	4.74% / 4.85%	4.50% / 4.60%
108 – Annual	5.01%	4.86%	4.61%
108 – Monthly	4.89% / 5.01%	4.75% / 4.86%	4.51% / 4.61%
109 – Annual	4.75%	4.60%	4.40%
109 – Monthly	4.64% / 4.75%	4.50% / 4.60%	4.31% / 4.40%
110 – Annual	4.76%	4.61%	4.41%
110 – Monthly	4.65% / 4.76%	4.51% / 4.61%	4.32% / 4.41%
111 – Annual	4.60%	4.35%	4.10%
111 – Monthly	4.50% / 4.60%	4.26% / 4.35%	4.02% / 4.10%
112 – Annual	4.61%	4.36%	4.11%
112 – Monthly	4.51% / 4.61%	4.27% / 4.36%	4.03% / 4.11%

113 – Annual	4.40%	4.20%	4.00%
113 – Monthly	4.31% / 4.40%	4.12% / 4.20%	3.92% / 4.00%
114 – Annual	4.41%	4.21%	4.01%
114 – Monthly	4.32% / 4.41%	4.13% / 4.21%	3.93% / 4.01%

Interest is paid on either the monthly or annual anniversary of the account opening or the closest business day (depending on the interest payment option chosen). Previous issues not listed have all matured.

Online Fixed Rate ISA

All Rates are tax-free/AER^

Issue	1 year	2 year
27	0.25%	0.30%
28	0.30%	0.35%
29	0.45%	0.50%
30	0.70%	0.80%
31	1.10%	1.20%
32	1.60%	1.70%
33	2.75%	2.85%
34	2.90%	3.00%
35	3.15%	3.25%
36	3.50%	3.60%
37	3.75%	3.85%
38	3.80%	3.85%
39	4.15%	4.20%
40	4.85%	4.90%
41	5.55%	5.55%
42	5.45%	5.35%
43	5.25%	5.15%
44	5.00%	4.85%
45	4.75%	4.60%
46	4.50%	4.25%
47	4.35%	4.00%

Interest is fixed, calculated daily and paid on the anniversary of product opening. Previous issues not listed have all matured.

VARIABLE RATE PRODUCTS

Easy Access Cash ISA

All rates are tax-free/AER^

Issue	Underlying Rate	Bonus Rate	Total Rate
1 to 25	1.55%	N/A	1.55%
26	1.55%	0.70%	2.25%
27	1.55%	1.25%	2.80%
28	1.55%	1.25%	2.80%
29	1.55%	1.50%	3.05%
30	1.55%	1.65%	3.20%
31	1.55%	1.75%	3.30%
32	1.43%	1.67%	3.10%

(Easy Access Cash ISA was previously called Premier Cash ISA before 06.04.2019)

Instant Saver

All rates are gross**/AER^

Issue	Underlying Rate	Bonus Rate	Total Rate
1 to 5	4.25%	N/A	4.25%
6 to 19	1.55%	N/A	1.55%
20	1.55%	0.40%	1.95%
21	1.55%	0.70%	2.25%
22	1.55%	1.35%	2.90%
23	1.55%	1.35%	2.90%
24	1.55%	1.60%	3.15%
25	1.55%	1.75%	3.30%
26	1.55%	1.95%	3.50%
27	1.43%	1.82%	3.25%

Online ISA Easy Access

All rates are tax-free/AER^

Issue	Underlying Rate	Bonus Rate	Total Rate
1 to 31	1.55%	N/A	1.55%
32	1.55%	1.40%	2.95%
33	1.55%	1.50%	3.05%
34	1.55%	2.05%	3.60%
35	1.55%	2.25%	3.80%
36	1.55%	2.60%	4.15%
37	1.55%	2.47%	4.02%
38	1.55%	2.67%	4.22%
39	1.55%	2.85%	4.40%

Interest is variable, calculated daily and paid annually in March.

Online ISA – Holding Account

All Rates are tax-free/AER[^]

Issue/Interest Frequency	Available Until	Rate
Annual	04/09/16	0.65%
Annual	20/09/17	0.25%
Annual	06/05/20	0.10%
Annual	04/02/22	0.01%
Annual	14/07/22	0.05%
Annual	31/08/22	0.10%
Annual	19/10/22	0.15%
Annual	30/11/22	0.25%
Annual	12/01/23	0.45%
Annual	01/03/23	0.60%
Annual	20/04/23	0.75%
Annual	15/06/23	0.85%
Annual	22/06/23	1.05%
Annual	20/07/23	1.18%
Annual	31/08/23	1.43%

Online Saver

All rates are gross**/AER^

Issue/Interest Frequency	Underlying Rate	Bonus Rate	Total Rate
1 to 58 – Annual	1.55%	N/A	1.55%
1 to 58 – Monthly	1.53% / 1.55%	N/A	1.53% / 1.55%
59 – Annual	1.55%	1.65%	3.20%
59 – Monthly	1.53% / 1.55%	1.63%	3.16% / 3.20%
60 – Annual	1.55%	1.90%	3.45%
60 – Monthly	1.53% / 1.55%	1.87%	3.40% / 3.45%
61 – Annual	1.55%	2.00%	3.55%
61 – Monthly	1.53% / 1.55%	1.97%	3.50% / 3.55%
62 – Annual	1.55%	2.20%	3.75%
62 – Monthly	1.53% / 1.55%	2.16%	3.69% / 3.75%
63 – Annual	1.55%	2.32%	3.87%
63 – Monthly	1.53% / 1.55%	2.27%	3.80% / 3.87%
64 – Annual	1.55%	2.57%	4.12%
64 – Monthly	1.53% / 1.55%	2.51%	4.04% / 4.12%
65 – Annual	1.55%	2.60%	4.15%
65 – Monthly	1.53% / 1.55%	2.54%	4.07% / 4.15%
66 – Annual	1.55%	2.68%	4.23%
66 – Monthly	1.53% / 1.55%	2.61%	4.14% / 4.23%
67 – Annual	1.55%	2.82%	4.37%
67 – Monthly	1.53% / 1.55%	2.74%	4.27% / 4.37%
68 – Annual	1.55%	3.15%	4.70%
68 – Monthly	1.53% / 1.55%	3.06%	4.60% / 4.70%
69 – Annual	1.55%	3.35%	4.90%
69 – Monthly	1.53% / 1.55%	3.25%	4.78% / 4.90%
70 – Annual	1.55%	3.15%	4.70%
70 – Monthly	1.53% / 1.55%	3.06%	4.60% / 4.70%

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.
 ** Gross: Gross rates do not take into account deductions of income tax.

MATURING & EXISTING CUSTOMER ONLY PRODUCTS

Reward Saver

All rates are gross**/AER^

Issue/Interest Frequency	Underlying Rate	Bonus Rate	Total Rate
1 to 6 - Annual	4.25%	N/A	4.25%
1 to 6 - Monthly	4.16% / 4.25%	N/A	4.16% / 4.25%
7 to 16 - Annual	1.55%	N/A	1.55%
7 to 16 - Monthly	1.53% / 1.55%	N/A	1.53% / 1.55%

Interest is variable, calculated daily and paid on the anniversary of account opening (or closest business day) for annual interest or on the closest business day each month linked to the date of account opening for monthly interest

Fixed Rate Cash ISA Loyalty

All Rates are tax-free/AER^

Issue	1 year	2 year	3 year
1	0.96%	0.96%	0.96%
2	0.90%	0.95%	0.98%
3	0.75%	0.80%	0.85%
4	1.05%	1.20%	1.35%
5	1.15%	1.20%	1.35%
6	0.70%	0.75%	0.80%
7	0.55%	0.60%	0.65%
8	0.45%	0.50%	0.55%
9	0.35%	0.40%	0.45%
10	0.30%	0.35%	0.40%
11	0.35%	0.40%	0.45%
12	0.50%	0.55%	0.60%
13	0.75%	0.85%	0.95%
14	1.15%	1.25%	1.35%

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.

** Gross: Gross rates do not take into account deductions of income tax.

15	1.65%	1.75%	1.85%
16	2.55%	2.65%	2.75%
17	2.70%	2.80%	2.90%
18	2.95%	3.05%	3.15%
19	3.30%	3.40%	3.50%
20	3.55%	3.60%	3.65%
21	3.95%	4.00%	4.05%
22	4.55%	4.60%	4.65%
23	4.95%	4.95%	4.95%
24	4.95%	4.75%	4.55%

Interest is fixed, calculated daily and paid on the anniversary of account opening.

Loyalty Bond

All Rates are gross** / AER^

Issue	Term	Rate
55	1 year	0.45%
	2 year	0.50% / 0.50%
	3 year	0.55% / 0.55%
56	1 year	0.40%
	2 year	0.45% / 0.45%
	3 year	0.50% / 0.50%
57	1 year	0.30%
	2 year	0.35% / 0.35%
	3 year	0.40% / 0.40%
58	1 year	0.50%
	2 year	0.55% / 0.55%
	3 year	0.60% / 0.60%

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.
 ** Gross: Gross rates do not take into account deductions of income tax.

59	1 year	0.75%
	2 year	0.80% / 0.80%
	3 year	0.85% / 0.86%
60	1 year	1.25%
	2 year	1.35% / 1.36%
	3 year	1.45% / 1.47%
61	1 year	1.75%
	2 year	1.85% / 1.87%
	3 year	1.95% / 1.99%
62	1 year	2.35%
	2 year	2.45% / 2.48%
	3 year	2.55% / 2.62%
63	1 year	3.05%
	2 year	3.15% / 3.20%
	3 year	3.25% / 3.36%
64	1 year	3.20%
	2 year	3.30% / 3.35%
	3 year	3.40% / 3.52%
65	1 year	3.40%
	2 year	3.50% / 3.56%
	3 year	3.60% / 3.73%
66	1 year	3.65%
	2 year	3.70% / 3.77%
	3 year	3.75% / 3.89%
67	1 year	4.10%
	2 year	4.15% / 4.23%
	3 year	4.20% / 4.37%
68	1 year	4.75%
	2 year	4.91% / 4.80%
	3 year	5.08% / 4.85%
69	1 year	5.05%
	2 year	5.17% / 5.05%
	3 year	5.30% / 5.05%

Interest is fixed, calculated daily and paid when your bond matures. Previous issues not listed have all matured.

^ AER: AER stands for Annual Equivalent Rate and illustrates what the interest rate would be if interest was paid and compounded once each year.

** Gross: Gross rates do not take into account deductions of income tax.

70	1 year	4.95%
	2 year	4.86% / 4.75%
	3 year	4.76% / 4.55%

Online Reserve

All Rates are gross**/AER^

Issue	Underlying Rate	Bonus Rate	Rate
1 to 4	1.55%	N/A	1.55%

Interest is variable, calculated daily and paid between 20 and 25 March each year for annual interest or on the first business day of each month for monthly interest

Online Loyalty Saver

All Rates gross**/AER^

Issue/Interest Frequency	Rate
1 – 15 Annual	1.55%
1 - 15 Monthly	1.53% / 1.55%

Interest is variable calculated daily and paid between 20 and 25 March each year for annual interest or on the first business day of each month for monthly interest

Online Notice Saver

All Rates are gross**/AER^

Issue/Interest Frequency	Underlying Rate	Bonus Rate	Total Rate
1	1.55%	N/A	1.55%

Interest is variable calculated daily and paid between 20 and 25 March each year for annual interest or on the first business day of each month for monthly interest

Easy Saver

All rates are gross**/AER^

Issue	Underlying Rate	Bonus Rate	Total Rate
1	4.75%	N/A	4.75%
7 to 8	1.55%	N/A	1.55%

Interest is variable, calculated daily and paid on the anniversary of account opening (or nearest business day)

Bonus Easy Saver

All rates are gross**/AER^

Issue	Underlying Rate	Bonus Rate	Total Rate
1 to 3	4.75%	N/A	4.75%
4 to 6	1.55%	N/A	1.55%

Interest is variable, calculated daily and paid on the anniversary of account opening (or nearest business day)

Online Easy Saver

All rates are gross**/AER^

Issue	Underlying Rate	Bonus Rate	Total Rate
1 to 2	4.75%	N/A	4.75%
3 to 8	1.55%	N/A	1.55%

Interest is variable, calculated daily and paid on the anniversary of account opening (or nearest business day)

Fixed Rate ISA maturity account

Issue/Interest Frequency	Available Until	Rate	Issue/Interest Frequency
Annual	14/07/22	0.05%	Annual
Annual	30/11/22	0.25%	Annual
Annual	12/01/23	0.45%	Annual
Annual	01/03/23	0.60%	Annual
Annual	20/04/23	0.75%	Annual
Annual	15/06/23	0.85%	Annual
Annual	20/07/23	1.05%	Annual
Annual	31/08/23	1.43%	Annual

Interest is variable, calculated daily and paid annually in March

Standard Variable Rate ISA

Issue/Interest Frequency	Available Until	Rate	Issue/Interest Frequency
Annual	03/11/08	4.75%	Annual
Annual	17/11/08	4.25%	Annual
Annual	15/12/08	2.75%	Annual
Annual	19/01/09	1.75%	Annual
Annual	16/02/09	1.25%	Annual
Annual	16/03/09	0.75%	Annual
Annual	20/09/17	0.25%	Annual
Annual	12/05/20	0.10%	Annual
Annual	03/02/22	0.01%	Annual
Annual	14/07/22	0.05%	Annual
Annual	31/08/22	0.25%	Annual
Annual	19/10/22	0.75%	Annual

Annual	30/11/22	1.25%	Annual
Annual	12/01/23	2.00%	Annual
Annual	01/03/23	2.50%	Annual
Annual	20/04/23	3.00%	Annual
Annual	08/06/23	3.25%	Annual
Annual	20/07/23	3.50%	Annual
Annual	31/08/23	4.00%	Annual

Bonus payable for 2023/2024 tax year is 0.05%

Interest is variable, calculated daily and paid annually in March