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Details correct at time of going to press

www.thepayrollcentre.co.uk



The Payroll Centre Ltd., 3A Penns Road, Petersfield, Hampshire GU32 2EW
Give us a call 01798 861111 Email us info@thepayrollcentre.co.uk

Statutory Payments	
Qualifying Earning Level (AWE-Average Weekly Earnings)	£116.00

Statutory Maternity Pay (SMP) And Statutory Adoption Pay from 1 April 2018	
First 6 weeks	Lower of 90% of AWE
Further 33 weeks	or £145.18

Statutory Paternity Pay (SPP)	
Statutory Paternity Pay 1 or 2 weeks	Lower of 90% of AWE or £145.18

Statutory Shared Parental Pay (ShPP)	
Statutory Shared Parental Pay (ShPP)	Lower of 90% of AWE or £145.18

Employers can recover 92% of SMP, SAP, SPP, ShPP. Small employers (defined as those with less than £45,000 gross NICs p.a) are entitled to recover 103% (100% plus 3% NIC compensation).

Statutory Sick Pay (SSP) From 6 April 2018	
Standard Weekly Rate	£92.05

Employment Law Payment and Awards	
A 'Week's Pay' (Great Britain)	£508
A 'Week's Pay' (Northern Ireland)	£530
Employment Protection	
Daily Guarantee Payment (Great Britain)	£28
Daily Guarantee Payment (Northern Ireland)	£28

Note that England, Wales and Scotland rates effective 06 April 2018 and Northern Ireland rates effective 6 April 2018

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Miscellaneous	
National Minimum Wage from 1 April 2018	
16 - 17	£4.20
Youth Development Rate (18 - 20)	£5.90
Adult Rate - 21 and over	£7.38
Apprentice Rate	£3.70
Accommodation Offset	£7.00
National Living Wage - 25 and over	£7.83
Voluntary Living Wage from 1 November 2017	
UK Rate	£8.75
London Rate	£10.20

Key Payroll Dates	
6 April 2018	New tax bands are effective
19 April 2018	End of Year deadline for submission of final 2017/18 FPS/EPS
31 May 2018	Issue of P60 to all relevant employees
6 July 2018	Return of forms P11D to HMRC
19 July 2018 (22nd for electronic payments)	Remittance of P11D(b) and Class 1A NICs to HMRC
19 October 2018 (22nd for electronic payments)	Remittance deadline for Tax and Class 1B NICs (PSAs)

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Tax Facts

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2018/19



Tax Rates	
19% (Starter rate) - Scotland	£0 - £2,000
20% (Basic rate)	£0 - £34,500
20% (Basic rate) - Scotland	£2,001 - £12,150
21% (Intermediate rate) - Scotland	£12,151 - £31,580
40% (Higher rate)	£34,501 - £150,000
41% (Higher rate) - Scotland	£31,581 - £150,000
45% (Additional rate)	Over £150,000
46% (Top rate) - Scotland	Over £150,000

Tax Allowances

Personal Allowances

Universal Allowance	£11,850
Blind person's allowance	£2,390
Marriage Allowance maximum with tax relief at 10%	£1,185

Pension Allowances

Annual Allowance	£40,000
Lifetime Allowance	£1,030,000

Student Loan Recovery Threshold

2018/19 - An employee commences repayment of a Student Loan at 9% on the portion of earnings subject to NICs which exceed:

Plan 1	Plan 2
per annum £18,330	per annum £25,000
per month £1,527.50	per month £2,083.33
per week £352.50	per week £480.77

Company Cars and Vans

CO² Emissions

0 - 50g/km	13%
51 - 75g/km	16%
76 - 94g/km	19%
Each additional 5g/km	+ 1% (from 95g/km)
Diesel supplement	+4%
Maximum benefit in all cases	+37%
Vans	£3,350 (annual scale charge)

Fuel Scale Charges

Cars	£23,400
Vans	£633

HMRC Advisory Fuel Rates

These are reviewed quarterly effective 1 March, 1 June, 1 September and 1 December. To ensure the correct rate is used, employers are advised to check the rates at the end of February, May, August and November.

Approved Mileage Allowance Payments

First 10,000 miles for tax purposes	45p
Over 10,000 miles for tax purposes	25p
For NI purposes - regardless of mileage	45p
Bicycle rate - regardless of mileage	20p
Motorcycle rate - regardless of mileage	24p
Passenger rate - regardless of mileage	5p

Class 1 National Insurance

Thresholds - 2018/19	Weekly	Monthly
Lower Earnings Limit (LEL)	£116	£503
Secondary Threshold (ST)	£162	£702
Primary Threshold (PT)	£162	£702
Upper Apprentice Secondary Threshold (AUST)	£892	£3,863
Upper Secondary Threshold (UST)	£892	£3,863
Upper Earnings Limit (UEL)	£892	£3,863

Standard Rate Employer

Below LEL	Nil
LEL to ST	0%
ST to UEL	13.8%
Above UEL	13.8%

For apprentices under 25, the AUS was introduced from 2016/17, aligned with the UEL. The employer does not pay NICs on earnings between the ST and the UST.

Standard Rate Employee

Below LEL	Nil
LEL to PT	0%
PT to UEL	12%
Above UEL	2%

NIC Thresholds (Applicable from April 2018)

Lower Earnings Limit (LEL)

Weekly	£116	Fortnightly	£232
Four weekly	£464	Monthly	£503
Annual	£6,032		

Primary Threshold (PT)

Weekly	£162	Fortnightly	£324
Four weekly	£648	Monthly	£702
Annual	£8,424		

Secondary Threshold (ST)

Weekly	£162	Fortnightly	£324
Four weekly	£648	Monthly	£702
Annual	£8,424		

Upper Earnings Limit (UEL)

Weekly	£892	Fortnightly	£1,783
Four weekly	£3,566	Monthly	£3,863
Annual	£46,350		

NIC Rates - Employer Contributions

Standard Rate	13.8%
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NIC Rates - Employee Contributions

Standard Rate	12%
Reduced Rate	5.85%
Deferred Rate	2%

Class 3 National Insurance

Voluntary NICs	£14.10 per week
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Class 1A And 1B National Insurance

For P110 benefits and PSAs	13.8%
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Employment Allowance

Per eligible employer	£3,000 per annum
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Auto-Enrolment Thresholds - 2018/19

Earnings Trigger	£10,000
Lower Qualifying Earnings Band Weekly	£116
Upper Qualifying Earnings Band Weekly	£892

QEB Lower Limit

Weekly	£116
2 Weekly	£232
4 Weekly	£464
Monthly	£503
Quarterly	£1,509
6 Monthly	£3,018

QEB Upper Limit

Weekly	£892
2 Weekly	£1,783
4 Weekly	£3,566
Monthly	£3,863
Quarterly	£11,589
6 Monthly	£23,178

Earnings Trigger

Weekly	£192
2 Weekly	£384
4 Weekly	£768
Monthly	£833
Quarterly	£2,500
6 Monthly	£5,000

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