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Details correct at time of going to press

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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)	£118.00

Statutory Maternity Pay (SMP) And Statutory Adoption Pay from 7 April 2019	
First 6 weeks	Lower of 90% of AWE
Further 33 weeks	or £148.68

Statutory Paternity Pay (SPP)	
Statutory Paternity Pay 1 or 2 weeks	Lower of 90% of AWE or £148.68

Statutory Shared Parental Pay (ShPP)	
Statutory Shared Parental Pay (ShPP)	Lower of 90% of AWE or £148.68

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 2019	
Standard Weekly Rate	£94.25

Employment Law Payment and Awards	
A 'Week's Pay' (Great Britain)	£525
A 'Week's Pay' (Northern Ireland)	£547
Employment Protection	
Daily Guarantee Payment (Great Britain)	£29
Daily Guarantee Payment (Northern Ireland)	£29

Note that England, Wales and Scotland rates effective 06 April 2019 and Northern Ireland rates effective 6 April 2019

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Miscellaneous	
National Minimum Wage from 1 April 2019	
16 - 17	£4.35
Youth Development Rate (18 - 20)	£6.15
Adult Rate - 21 and over	£7.70
Apprentice Rate	£3.90
Accommodation Offset	£7.55
National Living Wage - 25 and over	£8.21
Voluntary Living Wage from 1 November 2018	
UK Rate	£9.00
London Rate	£10.55

Key Payroll Dates

6 April 2019
New tax bands are effective
19 April 2019
End of Year deadline for submission of final 2018/19 FPS/EPS
31 May 2019
Issue of P60 to all relevant employees
6 July 2019
Return of forms P11D to HMRC
19 July 2019 (22nd for electronic payments)
Remittance of P11D(b) and Class 1A NICs to HMRC
19 October 2019 (22nd for electronic payments)
Remittance deadline for Tax and Class 1B NICs (PSAs)

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Tax Facts

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Tax Rates	
19% (Starter rate) - Scotland	£0 - £2,049
20% (Basic rate)	£0 - £37,500
20% (Basic rate) - Scotland	£2,050 - £12,444
21% (Intermediate rate) - Scotland	£12,445 - £30,930
40% (Higher rate)	£37,501 - £150,000
41% (Higher rate) - Scotland	£30,931 - £150,000
45% (Additional rate)	Over £150,000
46% (Top rate) - Scotland	Over £150,000

Tax Allowances	
Personal Allowances	
Universal Allowance	£12,500
Blind person's allowance	£2,450
Marriage Allowance maximum with tax relief at 10%	£1,250
Pension Allowances	
Annual Allowance	£40,000
Lifetime Allowance	£1,055,000

Student Loan Recovery Threshold	
2019/20 - 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 £18,935	per annum £25,725
per month £1,577.91	per month £2,143.75
per week £364.13	per week £494.71
Post Graduate Loans	
2019/20 - An employee commences repayment of a Post Graduate Loan at 6% on the portion of earnings subject to NICs which exceed:	
per annum £21,000	
per month £1,750	
per week £403.84	

Company Cars and Vans	
Petrol/Electric/RDE2 Diesel	
CO ² Emissions	
0 - 50g/km	16%
51 - 75g/km	19%
76 - 94g/km	22%

Each additional 5g/km	+ 1% (from 95g/km)
Diesel supplement	+4%
Maximum benefit in all cases	+37%
Vans	£3,430 (annual scale charge)

Fuel Scale Charges	
Cars	£24,100
Vans	£655

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)	£118	£512	
Secondary Threshold (ST)	£166	£719	
Primary Threshold (PT)	£166	£719	
Upper Apprentice Secondary Threshold (AUST)	£962	£4,167	
Upper Secondary Threshold (UST)	£962	£4,167	
Upper Earnings Limit (UEL)	£962	£4,167	

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 2019)			
Lower Earnings Limit (LEL)			
Weekly	£118	Fortnightly	£236
Four weekly	£472	Monthly	£512
Annual	£6,136		

Primary Threshold (PT)			
Weekly	£166	Fortnightly	£332
Four weekly	£664	Monthly	£719
Annual	£8,632		

Secondary Threshold (ST)			
Weekly	£166	Fortnightly	£332
Four weekly	£664	Monthly	£719
Annual	£8,632		

Upper Earnings Limit (UEL)			
Weekly	£962	Fortnightly	£1,924
Four weekly	£3,848	Monthly	£4,167
Annual	£50,000		

NIC Rates - Employer Contributions	
Standard Rate	13.8%

NIC Rates - Employee Contributions	
Standard Rate	12%
Reduced Rate	5.85%
Deferred Rate	2%

Class 3 National Insurance	
Voluntary NICs	£15.00 per week

Class 1A And 1B National Insurance	
For P110 benefits and PSAs	13.8%

Employment Allowance	
Per eligible employer	£3,000 per annum

Auto-Enrolment Thresholds - 2019/20	
Earnings Trigger	£10,000
Lower Qualifying Earnings Band Weekly	£118
Upper Qualifying Earnings Band Weekly	£962

QEB Lower Limit	
Weekly	£118
2 Weekly	£236
4 Weekly	£472
Monthly	£512
Quarterly	£1,534
6 Monthly	£3,068

QEB Upper Limit	
Weekly	£962
2 Weekly	£1,924
4 Weekly	£3,848
Monthly	£4,167
Quarterly	£12,500
6 Monthly	£25,000

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

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