

Statutory Payments 2015-2016	
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Qualifying Earnings	£112pw
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Statutory Maternity/Adoption Pay (SMP/SAP)	
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First 6 wks	90% of AWE
Further 33 wks	Lesser of £139.58 or 90% AWE

Ordinary Statutory Paternity Pay (SPP)	
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2 wks	Lesser of £139.58 or 90% AWE
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Additional Statutory Paternity Pay (ASPP)	
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Up to 26 wks	Lesser of £139.58 or 90% AWE
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Statutory Shared Parental Pay (ShPP)	
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Balance of SML entitlement	Lesser of £139.58 or 90% AWE
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Statutory Parental Pay Recovery	
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Employers can recover 92% paid. Small employers (less than £45,000 nic pa) can recover 103% of amount paid

Statutory Sick Pay (SPP)	
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Weekly rate	£88.45
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Statutory Redundancy Pay 2015-2016	
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England, Wales and Scotland	£475pw
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National Minimum Wage	Oct 2014	Oct 2015
16-17yrs	£3.79	£3.87
18-20yrs	£5.13	£5.30
21+yrs	£6.50	£6.70
Apprenticeship	£2.73	£3.30

Key Payroll Dates	
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19th each mth	PAYE/NIC cheque payment
22nd each mth	PAYE/NIC electronic payment
6th April	New tax bands effective
31st May	Issue P60's to employees
6th July	Submit forms P9D/P11D/P11D(b) to HMRC
19th/22nd July	Class 1A NIC due (P11D)
19th/22nd Octo-	Class 1B NIC due (PSA)

The information on this card is a summary guide only and is not intended as a comprehensive representation of the law, for further details see .GOV.UK

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Tax and National Insurance Facts 2015-2016

Income Tax Allowances	2014-15	2015-16
Standard Personal Allowance	£10,000	£10,600
Standard/Emergency Tax Code	1000L	1060L
Income limit for Personal Allowance	£100,000	£100,000

Income Tax Bandings	2014-15	2015-16
Basic Rate: 20%	£0 - £31,865	£0-£31,785
Higher Rate: 40%	£31,866 - £150,000	£31,786-£150,000
Additional Rate: 45%	Over £150,000	Over £150,000

National Insurance Thresholds 2015-2016			
Class 1	Weekly	Monthly	Annually
Lower Earnings Limit (LEL)	£112	£486	£5,824
Primary Threshold (PT)	£155	£672	£8,060
Secondary Threshold (ST)	£156	£676	£8,112
Upper Accrual Point (UAP)	£770	£3,337	£40,040
Upper Earnings Limit (UEL) + Upper Secondary Threshold	£815	£3,532	£42,385

National Insurance Rates 2015-2016					
	Employee			Employer	
Not Contracted Out	A/M	C	J/Z	A/C/J	M/Z
To LEL	0%	0%	0%	0%	0%
LEL to PT/ST	0%	0%	0%	0%	0%
PT/ST to UAP	12%	0%	2%	13.8%	0%
UAP to UEL	12%	0%	2%	13.8%	0%
Above UEL	2%	0%	2%	13.8%	13.8%
Contracted Out	D/I		D	I	
To LEL	0%		0%	0%	
LEL to PT/ST	0%		0%	0%	
PT/ST to UAP	10.6%		10.4%	0%	
UAP to UEL	12%		13.8%	0%	
Above UEL	2%		13.8%	13.8%	

Rebate on Earnings		
LEL to ST	n/a	3.4%
LEL to PT	1.4%	n/a

For benefits provided in 2015-16		
Class 1A-P11D	n/a	13.8%
Class 1B-PSA	n/a	13.8%

Other National Insurance Classes	
Class 2 Flat rate – Self Employed	£2.80pw
Class 2 small earnings exception	£5,965pa
Class 3 – Voluntary	£14.10pw
Class 4 lower profit limit	£8,060pa
Class 4 upper profit limit	£42,385pa
Class 4 between lower and upper profit	9%
Class 4 above upper profit limit	2%

Pension Cap/Allowances 2015-2016	
Annual Allowance	£40,000
Lifetime Allowance	£1.25 million
AutoEnrolment trigger	£10,000pa
AutoEnrolment lower qualifying earnings	£5,824pa
AutoEnrolment upper qualifying earnings	£42,385pa

Mileage Rates (Per Mile) 2015-2016		
Vehicle	First 10,000	Over 10,000
Privately owned cars	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p

Company Cars 2015-2016	
C02 Emissions	
0g to 50g/km	5%
51g to 75g/km	9%
76g to 94g/km	13%
95g to 99g/km	14%
100g to 104g/km	15%
Each additional 5g/km	+1%
Diesel supplement	+3%
Maximum percent	37%

Student Loan Recovery 2015-2016	
Earnings Repayment Threshold	£17,335 pa
Rate of Deduction	9%