

Statutory Payments 2016-17	
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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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1 or 2 wks	Lesser of £139.58 or 90% AWE
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Statutory Shared Parental Pay (ShPP)	
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Balance of untaken SMP/SAP	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 2016-2017	
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England, Wales and Scotland	£479 p/w
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National Minimum Wage	Oct 2015	Oct 2016
Under 18yrs	£3.87	£4.00
18-20yrs	£5.30	£5.55
21- 24yrs	£6.70	£6.95
Apprenticeship	£3.30	£3.40

National Living Wage	April 2016
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25 years and older	£7.20
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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 & Employees
19th/22nd July	Class 1A NIC due (P11D)
19th/22nd October	Class1B 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 2016-2017



Income Tax Allowances	2015-16	2016-17
Standard Personal Allowance	£10,600	£11,000
Standard/Emergency Tax Code	1060L	1100L
Income limit for Personal Allowance	£100,000	£100,000

Income Tax Bandings	2015-16	2016-17
Basic Rate: 20%	£0 - £31,785	£0-£32,000
Higher Rate: 40%	£31,786 - £150,000	£32,001 - £150,000
Additional Rate: 45%	Over £150,000	Over £150,000

Student Loan Recovery 2016-2017	
Earnings Repayment Plan 1	£17,495 pa
Earnings Repayment Plan 2	£21,000 pa
Rate of Deduction	9%

National Insurance Thresholds 2016-2017			
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 Earnings Limit (UEL), Upper Secondary Threshold (UST), Apprentice Upper Secondary Threshold (AUST)	£827	£3,583	£43,000

National Insurance Rates 2016-2017				
Category Letter	Employee		Employer	
	PT to UEL	Above UEL	PT to UEL/ UST/ AUST	Above UEL/ UST/AUST
A Standard Rate	12%	2%	13.8%	13.8%
B Reduced Rate	5.85%	2%	13.8%	13.8%
C Above SPA	0%	0%	13.8%	13.8%
H (apprentice 25 +)	12%	2%	0%	13.8%
J (Deferment)	2%	2%	13.8%	13.8%
M (under 21)	12%	2%	0%	13.8%
Z (deferment 21 +)	2%	2%	0%	13.8%

NIC Employment Allowance		
		£3,000
For benefits provided in 2016-17		
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	£43,000pa
Class 4 between lower and upper profit limit	9%
Class 4 above upper profit limit	2%

Auto Enrolment Caps / Allowances 2016-17	
Auto Enrolment Trigger	£10,000pa
AE lower qualifying earnings	£5,284pa
AE upper qualifying earnings	£43,000pa

Mileage Rates (Per Mile) 2016-2017		
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

Advisory Fuel Rates for Company Cars
Reviewed quarterly every March, June, September and December

Company Cars 2016-2017	
<b>CO2 Emissions</b>	
0g to 50g/km	7%
51g to 75g/km	11%
76g to 94g/km	15%
95g to 99g/km	16%
100g to 104g/km	17%
Each additional 5g/km	+1%
Diesel supplement	+3%
Maximum benefit	37%

Fuel Benefit Charge 2016-2017	
Car fuel benefit charge multiplier	£22,200
Van fuel benefit charge	£598
Van benefit charge	£3,170