

Statutory Payments 2018-19	
----------------------------	--

Qualifying Earnings	£116pw
---------------------	--------

Statutory Maternity/Adoption Pay (SMP/SAP)	
--	--

First 6 wks	90% of AWE
Further 33 wks	Lesser of £145.18 or 90% AWE

Ordinary Statutory Paternity Pay (SPP)	
--	--

1 or 2 wks	Lesser of £145.18 or 90% AWE
------------	------------------------------

Statutory Shared Parental Pay (ShPP)	
--------------------------------------	--

Balance of untaken SMP/SAP	Lesser of £145.18 or 90% AWE
----------------------------	------------------------------

Statutory Parental Pay Recovery	
---------------------------------	--

Employers can recover 92% paid. Small employers (less than £45,000 nic pa) can recover 103% of amount paid

Statutory Sick Pay (SPP)	
--------------------------	--

Weekly rate	£92.05
-------------	--------

Statutory Redundancy Pay 2018-2019	
------------------------------------	--

England, Wales and Scotland	£508 p/w
-----------------------------	----------

National Living Wage	April 2018
----------------------	------------

Under 18yrs	£4.20
18-20yrs	£5.90
21- 24yrs	£7.38
25 years and older	£7.83
Apprenticeship (1st Yr/Aged under 19)	£3.70

Key Payroll Dates	
-------------------	--

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	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

Wallis Payroll Limited
 Amphenol Building
 Rutherford Drive
 Wellingborough
 Northamptonshire
 NN8 6AX

 Tel: 01933 409488
 Email: info@wallispayroll.co.uk



Tax and National Insurance Facts 2018-2019



Income Tax Allowances		2018-19
Standard Personal Allowance		£11,850
Standard/Emergency Tax Code		1185L
Income limit for Personal Allowance		£100,000

Income Tax Bandings		2018-2019
Basic Rate: 20%		£0-34,500
Higher Rate: 40%		£34,501-£150,000
Additional Rate: 45%		Over £150,000

Scottish Income Tax Bandings		2018-2019
Scottish Starter Rate 19%		£0- £2,000
Scottish Basic Rate 20%		£2,001-£12,150
Scottish Intermediate Rate 21%		£12,151-£31,580
Scottish Higher Rate 41%		£31,580-£150,000
Scottish Top Rate 46%		Over £150,000

Student Loan Recovery 2018-2019	
Earnings Repayment Plan 1	£18,330 PA
Earnings Repayment Plan 2	£25,000 PA
Rate of Deduction	9%

National Insurance Thresholds 2018-2019			
Class 1	Weekly	Monthly	Annually
Lower Earnings Limit (LEL)	£116	£503	£6,032
Primary /Secondary Threshold (PT)	£162	£702	£8,424
Upper Earnings Limit (UEL), Upper Secondary Threshold (UST), Apprentice Upper Secondary Threshold (AUST)	£892	£3,863	£46,384

National Insurance Rates 2018-2019				
Category Letter	Employee		Employer	
	PT to UEL	Above UEL	ST 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 under 25	12%	2%	0%	13.8%
J - Deferment	2%	2%	13.8%	13.8%
M - under 21	12%	2%	0%	13.8%
Z - Deferment under 21	2%	2%	0%	13.8%

NIC Employment Allowance	£3,000
---------------------------------	--------

Apprenticeship Levy Allowance (per employer)	£15,000
---	---------

Apprentice Levy Rate	0.5%
-----------------------------	------

For benefits provided in 2018-19	
----------------------------------	--

Class 1A-P11D	n/a	13.8%
Class 1B-PSA	n/a	13.8%

Other National Insurance Classes 2018-19	
Class 2 Flat rate – Self Employed	£2.95pw
Class 2 small earnings exception	£6,205pa
Class 3 – Voluntary	£14.65pw
Class 4 lower profit limit	£8,424pa
Class 4 upper profit limit	£46,350pa
Class 4 between lower and upper profit limit	9%
Class 4 above upper profit limit	2%

Mileage Rates (Per Mile) 2018-2019		
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 2018-2019	
CO2 Emissions	
0g to 50g/km	13%
51g to 75g/km	16%
76g to 94g/km	19%
95g to 99g/km	20%
100g to 104g/km	21%
Each additional 5g/km	+1%
Diesel supplement	+4%
Maximum benefit charge	37%

Fuel Benefit Charge 2018-2019	
Car fuel benefit charge multiplier	£23,400
Van fuel benefit charge	£633
Van benefit charge	£3,350

Auto Enrolment Caps / Allowances 2018-19	
Auto Enrolment Trigger	£10,000pa
AE lower qualifying earnings	£6,032pa
AE upper qualifying earnings	£46,384pa