

## Key dates for your diary

### 31st March

- Deadline for BIK registration

### 1st April

- National Minimum Wage Increase
- National Living Wage Increase

### 6th April

- New Financial Year
- New Tax Year
- New Payroll Year

### 19th April

- Payroll Year End/RTI Deadline

### 31st May

- Deadline to distribute P60's to all staff

### 6th July

- Class 1A Payments due Cheque payment

### 22nd July

- Class 1A Payments due Electronic payments

### 19th October

- Class 1B Payment due - Cheque

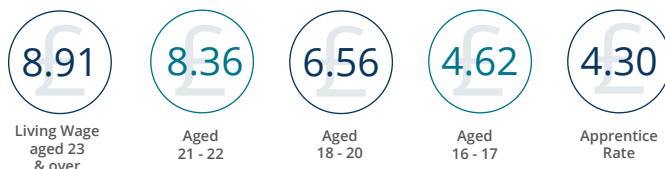
### 22nd October

- Class 1B Payment due - Electronic payments

## Key pay information

There's plenty of changes to be aware of - we've summarised the main facts and figures for you:

### National Minimum Wage Rates



Employment Allowance

**£4,000**

Statutory Redundancy Rate

**£538**

Apprenticeship Levy Allowance

**£15,000**

### Student Loan Deductions

Plan 1 £19,895	Plan 2 £27,295	Plan 4 £25,000	Rate 9%
Post Graduate Loan £21,000			Rate 6%



# Payroll Rates & Thresholds 2021/22

### Complete Payroll Solutions

For more information about your payroll obligations and what these changes mean for you and your business, get in touch with Aspen Waite today.

### Get in touch

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## Statutory Payments

Statutory Payment Rates	
Statutory Sick Pay (SSP)	£96.35
Maternity Pay	£151.97
Paternity Pay	£151.97
Statutory Adoption Pay	£151.97
Shared Parental Pay	£151.97
Recovery Percentage (SMP/SSP/SAP/ShPP)	92%*

\* 92% if your class 1 NI (both employee and employer contribution) is above £45,000 for the previous tax year

**Small Employers Relief** - 103% if total Class 1 NI for previous year is £45,000 or lower.

## Construction Industry Rates

Registered Rate **20%**

Unregistered Rate **30%**

## Mileage Allowance & Fuel Rates

Advisory Fuel Rates	
Advisory electricity rates	4p per mile
Engine size - Petrol	Diesel
<b>1400cc or less</b>	<b>1600cc or less</b>
10p/7p - LPG	8p
<b>1401-2000CC</b>	<b>1601-2000cc</b>
11p/8p - LPG	10p
<b>Over 2000cc</b>	<b>Over 2000cc</b>
17p/12p - LPG	12p

Car
45p for first 10,000 business miles then 25p each subsequent mile
Motorcycle
24 per mile
Cycle
20p per business mile

## Automatic Enrolment & Pensions

### Automatic Enrolment Trigger

Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi- Annual	Annual
£ 192	£ 384	£ 768	£ 833	£ 2,499	£ 4,998	£ 10,000

### Qualifying Earnings Lower Threshold

Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi- Annual	Annual
£ 118	£ 240	£ 480	£ 520	£ 1,560	£ 3,120	£ 6,240

### Qualifying Earnings - Upper Threshold

Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi- Annual	Annual
£ 967	£ 1,934	£ 3,867	£ 4,189	£ 12,568	£ 25,135	£ 50,270

## Tax Codes

Tax Codes - England, Northern Ireland and Wales	
Emergency code	1257L W1
	1257L M1
	1257L X
Welsh Tax Codes	Start with the prefix - C
Scottish Tax Codes	Start with the prefix - S
L Suffix Uplift - +7	
M Suffix Uplift - +8	
N Suffix Uplift - +6	

## Tax Bands

Tax Bands - England, Northern Ireland and Wales	
Rate	Band (£)
20%	0 - 37,700
40%	37,701 - 150,000
45%	+150,000

## National Insurance Tables

Pay Period	NI Bands											
	LEL		ST		PT		UEL		UST		AUST	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Weekly	120	120	169	170	183	184	962	967	962	967	962	967
Monthly	520	520	732	737	792	797	4,167	4,189	4,167	4,189	4,167	4,189
Annual	6,240	6,240	8,788	8,840	9,500	9,568	50,000	50,270	50,000	50,270	50,000	50,270
	LEL - Lower Earnings Limited ST - Secondary Threshold				PT - Primary Threshold UEL - Upper Earnings Limit				UST - Upper Secondary Threshold AUST - Upper Secondary Threshold for Apprentices			

Band	NI Rates (Employee) (%)			
	A,M,H	B	C	J,Z
<LEL	Nil	Nil	Nil	Nil
LEL-Threshold	Nil	Nil	Nil	Nil
Threshold - UEL	12	5.85	Nil	2
ST-UST/AUST				
>UEL/UST/AUST	2	2	Nil	2

Band	NI Rates (Employer) (%)		
	A,B,C,J	M,Z	H
<LEL	Nil	Nil	Nil
LEL-Threshold	Nil	Nil	Nil
Threshold - UEL	13.8	Nil	Nil
ST-UST/AUST			
>UEL/UST/AUST	13.8	13.8	13.8

### National Insurance Class

Class 1A - 13.8%

Class 1B - 13.8%