

UK Payroll Facts

National Minimum Wage - From 1st April 2017:

Age	Hourly Rate
Under 18	£4.05
18-20	£5.60
21-24	£7.05
25 & over	£7.50
Apprenticeship	£3.50

Statutory Payments - From 6th April 2017

Statutory Pay	Amount (weekly)
Qualifying Earnings Level	£113
Maternity Pay - first 6 weeks	90% of AWE
Maternity Pay - further 33 weeks	90% of AWE or £140.98 (Whichever is less)
Adoption Pay - 39 weeks	90% of AWE or £140.98 (Whichever is less)
Paternity Pay	90% of AWE or £140.98 (Whichever is less)
Shared Parental Pay	90% of AWE or £140.98 (Whichever is less)
Sick Pay	£89.35
Redundancy Pay (Maximum)	£489 pw

Tax Rates - For current tax year 2017-2018:

Taxable earnings	Tax Rate
£0-£33,500	20% Basic Rate
£33,501-£150,000	40% Higher Rate
Over £150,000	45% Additional Rate
Emergency Tax Code	1150L

Tax allowances – For current tax year 2017-2018:

Personal Allowance	
Personal allowance	£11,500 pa
Personal Allowance Income Limit	£100,000

National Insurance Thresholds - For current tax year 2017-2018:

Class 1 NICs	Weekly	Monthly
Lower Earnings Limit (LEL)	£113	£490
Primary Threshold (PT)	£157	£680
Secondary Threshold (ST)	£157	£680
Upper Earnings Limit (UEL)	£866	£3,750

Mileage Rates

For current tax year 2017-2018:

Vehicles	< 10,000 miles	> 10,000 miles
Cars and vans	£0.45p a mile	£0.25p a mile
Bicycles	£0.20p a mile	£0.20 a mile
Motorcycles	£0.24p a mile	£0.24p a mile
Passengers	£0.05p a mile	£0.05p a mile