

Payroll factcard

Income tax rates

UK (other than Scotland)	2024/25	2025/26
20% (UK basic rate)	£0 - £37,700	£0 - £37,700
40% (UK higher rate)	£37,701 - £125,140	£37,701 - £125,140
45% (UK additional rate)	£125,141 +	£125,141 +
Scotland	2024/25	2025/26
19% (Scottish starter rate)	£0 - £2,306	£0 - £2,827
20% (Scottish basic rate)	£2,307 to £13,991	£2,828 to £14,921
21% (Scottish intermediate rate)	£13,992 to £31,092	£14,922 to £31,092
42% (Scottish higher rate)	£31,093 to £62,430	£31,093 to £62,430
45% (advanced rate)	£62,431 to £125,140	£62,431 to £125,140
48% (Scottish top tax rate)	£125,141+	£125,141+

Key payroll dates

Annual	
6 April	Start of tax year
31 May	Forms P60 due to employees for the year ended on 5 April
1 June	Provide summaries of any payrolled benefits to employees
6 July	Forms P11D and P11D(b) for the year ended on 5 April due to HMRC and copies to employees concerned
19 July	Class 1A NIC due for the year ended 5 April (or 22 July if paying electronically)
1 April	National Living / Minimum Wage rate annual increase
5 April	End of tax year
Ongoing	
Full payment submissions (FPS): must be submitted on or before the date on which employees are paid (unless exception applies)	
Employer payment summaries (EPS): if required, can be sent up to two weeks after the end of the tax month (ie by 19th)	
Deadline for postal/electronic payments of PAYE to reach HMRC: 19th/22nd of month (employers who expect their average net monthly PAYE payment to be less than £1,500 may pay quarterly instead of monthly)	

Mileage rates (per business mile in employees' own vehicles)

Vehicle	Up to 10,000 miles	Over 10,000 miles
Privately owned car	45p	25p
Bicycle	20p	20p
Motorcycle	24p	24p

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Common tax codes	L: Eligible for the basic personal allowance	S/C: Use Scottish/Welsh tax rates	BR/D0/D1: Tax all income at 20%/40%/45%
OT: Tax all income at the appropriate rate without the benefit of a personal allowance	NT: No tax to be taken from income	K: Income to be taxed exceeds allowances	Emergency: 1257L W1, 1257L M1, 1257L X

Register with HMRC

You are paying your employee at or above the Secondary threshold (see over)
The employee already has another job
They are receiving a state, company or occupational pension
You are providing them with employee benefits

Lower Earnings Limit (LEL)

Pay reference period	2024/25	2025/26
Weekly	£123	£125
Monthly	£533	£542
Annually	£6,396	£6,500

National Living/Minimum Wage

Pay reference period	From 1 April 2024	From 1 April 2025
Aged 21+	£11.44	£12.21
Ages 18-20	£8.60	£10.00
Aged 16-17/Apprentice rate	£6.40	£7.55

Auto-enrolment

Earning triggers 2025/26		
Per year	Per month	Weekly
£10,000	£833	£192
Qualifying Earnings: lower level		
Per year	Per month	Weekly
£6,240	£520	£120
Qualifying Earnings: upper level		
Per year	Per month	Weekly
£50,270	£4,189	£967
Contribution rates: since 6 April 2019		
Employer minimum		Total minimum
3%		8% (including 5% from worker)

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Class 1 National Insurance

Employee contributions		2024/25	2025/26
Primary threshold (PT)	£242 per week £1,048 per month £12,570 per year	£242 per week £1,048 per month £12,570 per year	£242 per week £1,048 per month £12,570 per year
Upper earnings limit (UEL)	£967 per week £4,189 per month £50,270 per year	£967 per week £4,189 per month £50,270 per year	£967 per week £4,189 per month £50,270 per year
Rates	8% on earnings between PT and UEL 2% on excess over UEL	8% on earnings between PT and UEL 2% on excess over UEL	8% on earnings between PT and UEL 2% on excess over UEL
Employer contributions		2024/25	2025/26
Secondary threshold (ST)	£175 per week £758 per month £9,100 per year	£96 per week £417 per month £5,000 per year	£96 per week £417 per month £5,000 per year
Rates	13.8% on earnings over ST	15% on earnings over ST	15% on earnings over ST
Class 1A/1B	13.8%	15%	15%
Employment Allowance	Eligible employers can reduce their employer NIC's by up to £5,000 per year	Eligible employers can reduce their employer NICs by up to £10,500 per year	Eligible employers can reduce their employer NICs by up to £10,500 per year

PAYE thresholds

Pay reference period	2024/25	2025/26
Weekly	£242	£242
Monthly	£1,048	£1,048
Annually	£12,570	£12,570

Statutory payments

	2024/25	2025/26
Statutory sick pay (SSP)	£116.75	£118.75
Statutory Maternity Pay (SMP)/ Adoption Pay (SAP) First six weeks	90% of average weekly earnings	90% of average weekly earnings
SMP/SAP Remaining 33 weeks/ Statutory Paternity Pay (SPP)/Shared Parental Pay (ShPP) /Statutory Parental Bereavement Pay (SPBP) /Statutory Neonatal Care Pay (SNCP)	Lower of: £184.03 or 90% of average weekly earnings	Lower of: £187.18 or 90% of average weekly earnings
Qualifying earnings threshold	£123 per week	£125 per week