

# Payroll factcard

## Income tax rates

UK/Wales	2020/21	2021/22
20% (UK basic rate)	£0 - £37,500	£0 - £37,700
40% (UK higher rate)	£37,501 - £150,000	£37,701 - £150,000
45% (UK additional rate)	£150,001 +	£150,001 +

Scotland	2020/21	2021/22
19% (Scottish starter rate)	£0 - £2,085	£0 - £2,097
20% (Scottish basic rate)	£2,086 - £12,658	£2,098 - £12,726
21% (Scottish intermediate rate)	£12,659 - £30,930	£12,727 - £31,092
41% (Scottish higher rate)	£30,931 - £150,000	£31,093 - £150,000
46% (Scottish additional rate)	£150,001+	£150,001+

## Key payroll dates

Annual	
<b>6 April</b>	Start of tax year
<b>31 May</b>	Forms P60 due to employees for the year ended on 5 April
<b>1 June</b>	Provide summaries of any payrolled benefits to employees
<b>6 July</b>	Forms P11D and P11D(b) for the year ended on 5 April due to HMRC and copies to employees concerned
<b>19 July</b>	Class 1A NIC due for the year ended 5 April (or 22 July if paying electronically)
<b>1 April</b>	National Living / Minimum Wage rate annual increase
<b>5 April</b>	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 19h)	
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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## Register with HMRC

You are paying your employee at or above the Lower Earnings Limit

The employee already has another job

They are receiving a state, company or occupational pension

## Lower Earnings Limit (LEL)

Pay reference period	2020/21	2021/22
Weekly	£120	£120
Monthly	£520	£520
Annually	£6,240	£6,240

## PAYE thresholds

Pay reference period	2020/21	2021/22
Weekly	£240	£242
Monthly	£1,042	£1,048
Annually	£12,500	£12,570

## Auto-enrolment

Earning triggers 2021/22		
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)

Common tax codes	<b>L:</b> Eligible for the basic personal allowance	<b>S/C:</b> Use Scottish/Welsh tax rates	<b>BR/D0/D1:</b> Tax all income at 20%/40%/45%
<b>OT:</b> Tax all income at the appropriate rate without the benefit of a personal allowance	<b>NT:</b> Not tax to be taken from income	<b>K:</b> Income to be taxed exceeds allowances	<b>Emergency:</b> 1250L W1, 1250 M1, 1250L X

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## Class 1 National Insurance

Employee contributions	2020/21	2021/22
Primary threshold (PT)	£183 per week £792 per month £9,500 per year	£184 per week £797 per month £9,568 per year
Upper earnings limit (UEL)	£962 per week £4,167 per month £50,000 per year	£967 per week £4,189 per month £50,270 per year
Rates	12% on earnings between PT and UEL 2% on excess over UEL	
Employee contributions	2020/21	2021/22
Secondary threshold (SC)	£169 per week £732 per month £8,788 per year	£170 per week £737 per month £8,840 per year
Rates	13.8% on earnings over ST	
Class 1A/1B	13.8%	
Employment Allowance	Eligible employers can reduce their employer NICs by up to £4,000 per year	

## National Living/Minimum Wage

Pay reference period	From 1 April 2020	From 1 April 2021
Aged 25+/23+	£8.72	£8.91
Aged 21-24/21-22	£8.20	£8.36
Ages 18-20	£6.45	£6.56
Aged 16-17	£4.55	£4.62

## Statutory payments

	2020/21	2021/22
Statutory sick pay (SSP)	£95.85	£96.35
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)	Lower of: £151.20 or 90% of averages weekly earnings	Lower of: £151.97 or 90% of average weekly earnings
Qualifying earnings threshold	£120 per week	£120 per week