

Statutory Sick Pay (£96.35 per week)

Unrounded daily rates	QD in week	Number of days due						
		1	2	3	4	5	6	7
£		£	£	£	£	£	£	£
13.7642	7	13.77	27.53	41.30	55.06	68.83	82.59	96.35
16.0583	6	16.06	32.12	48.18	64.24	80.30	96.35	
19.2700	5	19.27	38.54	57.81	77.08	96.35		
24.0875	4	24.09	48.18	72.27	96.35			
32.1166	3	32.12	64.24	96.35				
48.1750	2	48.18	96.35					
96.3500	1	96.35						

Student Loans

Plan Type	Annual	Monthly	Weekly
	£	£	£
Plan 1	19,895	1,615.91	382.59
Plan 2 (England & Wales)	27,295	2,274.58	524.90
Plan 4 (Scotland)	25,000	2,083.33	480.76
Postgraduate (England & Wales)	21,000	1,750	403.84

Automatic Enrolment Thresholds

	PRP starting 6 April 2020	PRP starting 6 April 2021
Lower level of qualifying earnings	£6,240	£6,240
Earnings trigger	£10,000	£10,000
Upper level of qualifying earnings	£50,000	£50,270

KEY DATES 2021

6 April 2021	New tax year begins
31 May 2021	Issues P60s to employees
6 July 2021	File expenses and benefits annual return (P11d & P11d(b))
6 July 2021	Issue P11d forms to employees
19 July 2021	Class 1A payment due (P11Ds) if paying by cheque
22 July 2021	Class 1A payment due (P11Ds) if paying electronically
19 October 2021	Class 1B payment due (P11Ds) if paying by cheque
22 October 2021	Class 1B payment due (P11Ds) if paying electronically



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UK PAYROLL FACT CARD 2021/22

UK Wide Allowances

Tax Allowance	2020/21	2021/22
	£	£
Personal Allowance	12,500	12,570
Income limit	100,000	100,000
Marriage Allowance	1,250	1,260

Tax Thresholds (England, N. Ireland & Wales)

Band	2020/21	2021/22
	£	£
Basic (20%)	1 – 37,500	1 – 37,700
Higher (40%)	37,501 to 150,000	37,701 to 150,000
Additional (45%)	Over 150,000	Over 150,000

Tax Thresholds (Scotland)

Band	2020/21	2021/22
	£	£
Starter (19%)	1 – 2,085	1 – 2,097
Basic (20%)	2,086 – 12,658	2,098 – 12,726
Intermediate (21%)	12,659 – 30,930	12,727 – 31,092
Higher (41%)	30,931 – 150,000	31,093 – 150,000
Top (46%)	Over 150,000	Over 150,000

Approved Mileage Allowance Rates

	First 10,000 miles	Each subsequent mile
Privately owned car	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p

National Insurance Thresholds

	Weekly	Monthly	Annual
	£	£	£
Lower Earnings Limit (LEL)	120	520	6,240
Primary Threshold (PT)	184	797	9,568
Secondary Threshold (ST)	170	737	8,840
Upper Earnings Limit (UEL)	967	4,189	50,270

National Insurance Rate (Employee)

Band	Standard	Pensioners	Reduced	Deferred
	A, M, H	C	B	J, Z
up to LEL	NIL	NIL	NIL	NIL
LEL to PT	0%	NIL	0%	0%
PT to UEL	12%	NIL	5.85%	2%
>UEL/UST/AUST	2%	NIL	2%	2%

National Insurance Rate (Employer)

	A, B, C, J, Z	M, H
Up to LEL	Nil	Nil
LEL to ST	0%	0%
ST - UEL/UST/AUST	13.8%	0%
>UEL/UST/AUST	13.8%	13.8%

Employment Allowance	£4,000
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Family Related

Payment	Rate
Statutory Maternity Pay	£151.97 per week £21.71 per day
Statutory Adoption Pay	
Shared Parental Pay	
Statutory Paternity Pay	
Statutory Parental Bereavement Pay	
Recovery	92% / 100%
Compensation Small Employer	3%
Small Employer relief threshold	£45,000

Minimum Wage

Age/Rate	2020/21	2021/22
	£	£
National Living Wage 25+	8.72	-
National Living Wage 23+	-	8.91
21 – 22 years old	8.20	8.36
18 – 20 years old	6.45	6.56
16 – 17 years old	4.55	4.62
Apprentice	4.15	4.30
Accommodation offset	8.20	8.36