

COMPANY CARS AND VANS

NATIONAL MINIMUM WAGE

MISCELLANEOUS

CO2 emissions 2021-22

CO2 emissions	Electric range	Registered before 6 April 2020 (NEDC)	Registered on or after 6 April 2020 (WLTP)
		Appropriate percentage (%)	Appropriate percentage (%)
0g/km		1%	1%
1-50g/km	130+	2%	1%
1-50g/km	70-129	5%	4%
1-50g/km	40-69	8%	7%
1-50g/km	30-39	12%	11%
1-50g/km	< 30	14%	13%
51-54g/km		15%	14%
Each additional 5g/km		plus 1%	plus 1%
Maximum percentage reached at		160+ g/km	165+ g/km
Non-RDE2 diesel supplement		4%	4%
Maximum benefit in all cases		37%	37%
		2020-21	2021-22
Van benefit charge		£3,490	£3,500

Fuel scale charges

	2020-21	2021-22
Car fuel benefit charge	£24,500	£24,600
Van fuel benefit charge	£666	£669

Mileage allowance payments

Vehicle	First 10,000 miles	Over 10,000 miles
Privately owned cars and vans	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p



For the latest HMRC advisory fuel rates and notification of changes, please download the free CIPP payroll factapp (search 'CIPP factapp')

Category of worker	From 1 April 2020	From 1 April 2021
Aged 25 years and over (the National Living Wage)	£8.72	n/a
Aged 23 years and over (the National Living Wage)	n/a	£8.91
Aged 21-24 years	£8.20	n/a
Aged 21-22 years	n/a	£8.36
Aged 18-20 years	£6.45	£6.56
Aged 16-17 years	£4.55	£4.62
Apprentices aged under 19		
Apprentices aged 19 or over in the first year of apprenticeship (the Apprentice rate)	£4.15	£4.30

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Statutory maximum redundancy pay	From 6 April 2020	From 6 April 2021
England, Wales and Scotland	£538 pw	£544 pw
Northern Ireland	£560 pw	£566 pw
Employment protection (daily rate)	From 6 April 2020	From 6 April 2021
England, Wales and Scotland	£30	£30
Northern Ireland	£30	£30



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KEY PAYROLL DATES 2021

1 April	National Living Wage & National Minimum Wage legislation becomes effective. The new rates will apply to the first pay reference period that begins on or after 1 April 2021
6 April	Start of new tax year. New tax / NICs bands and thresholds effective
19 April	Deadline for final RTI submission of the year
31 May	Issue P60 to employees
6 July	Return form P11D to HMRC Deadline for issuing of form P11D to employees
19 July	Class 1A payment due if paying by cheque
22 July	Class 1A payment due if paying electronically
19 October	Class 1B payment due (PSAs) if paying by cheque
22 October	Class 1B payment due (PSAs) if paying electronically

The information aggregated for this document has been obtained from the relevant government bodies and is correct at the time of publication. This document provides a summary guide only, and is not intended as a comprehensive representation of the law.

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Payroll factcard

2021-22

Tax rates and allowances
Student Loan recovery
Pensions caps and allowances
Statutory payments
National Minimum Wage
Company cars and vans
National Insurance
Key payroll dates

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TAX RATES AND ALLOWANCES

UK-wide tax allowances

	2020-21	2021-22
Personal allowance (regardless of age)	£12,500 pa £1,042 pm £240 pw	£12,570 pa £1,048 pm £242 pw
Income limit for personal allowance	£100,000	£100,000
Blind person's allowance	£2,500	£2,520
Marriage allowance	£1,250	£1,260

Rates for rUK

Income tax bands	2020-21	2021-22
20% (basic rate)	£1 - £37,500	£1 - £37,700
40% (higher rate)	£37,501 - £150,000	£37,701 - £150,000
45% (additional rate)	Over £150,000	Over £150,000
Emergency tax code	1250L	1257L

Rates for Scotland (S prefix)

Income tax bands	2020-21	2021-22
19% (starter)	£1 - £2,085	£1 - £2,097
20% (basic)	£2,086 - £12,658	£2,098 - £12,726
21% (intermediate)	£12,659 - £30,930	£12,727 - £31,092
41% (higher)	£30,931 - £150,000	£31,093 - £150,000
46% (top)	Over £150,000	Over £150,000

Rates for Wales (C prefix)

Income tax bands	2020-21	2021-22
20% (basic)	£1 - £37,500	£1 - £37,700
40% (higher)	£37,501 - £150,000	£37,701 - £150,000
45% (additional)	Over £150,000	Over £150,000

STUDENT LOAN RECOVERY

Plan 1	2020-21	2021-22
Employee earnings threshold at which repayment of Student Loan begins	£19,390 pa	£19,895 pa
	£1,615.83 pm	£1,657.91 pm
	£372.88 pw	£382.59 pw
Rate of deduction	9%	9%
Plan 2		
Employee earnings threshold at which repayment of Student Loan begins	£26,575 pa	£27,295 pa
	£2,214.58 pm	£2,274.58 pm
	£511.05 pw	£524.90 pw
Rate of deduction	9%	9%
Plan 4		
Employee earnings threshold at which repayment of Student Loan begins	n/a	£25,000 pa
	n/a	£2,083.33 pm
	n/a	£480.76 pw
Rate of deduction	n/a	9%
Postgraduate loans		
Employee earnings threshold at which repayment of Student Loan begins	£21,000 pa	£21,000 pa
	£1,750 pm	£1,750 pm
	£403.84 pw	£403.84 pw
Rate of deduction	6%	6%

PENSIONS CAP/ALLOWANCES

	2020-21	2021-22
Annual allowance	£40,000	£40,000
Lifetime allowance	£1,073,100	£1,073,100
Automatic enrolment earnings trigger	£10,000	£10,000
Automatic enrolment lower level of qualifying earnings	£6,240	£6,240
Automatic enrolment upper level of qualifying earnings	£50,000	£50,270

pa - per annum . pm - per month . pw - per week . n/a - not applicable

STATUTORY PAYMENTS

	2020-21	2021-22
Qualifying earnings level	£120 pw	£120 pw
Statutory maternity pay (SMP)		
First 6 weeks	90% of AWE	90% of AWE
Further 33 weeks	lesser of 90% of AWE or £151.20	lesser of 90% of AWE or £151.97
Statutory adoption pay (SAP)		
First 6 weeks	90% of AWE	90% of AWE
Further 33 weeks	lesser of 90% of AWE or £151.20	lesser of 90% of AWE or £151.97
Statutory paternity pay (SPP)		
2 weeks	lesser of 90% of AWE or £151.20	lesser of 90% of AWE or £151.97
Statutory shared parental pay (ShPP)		
Maximum of 37 weeks	lesser of 90% of AWE or £151.20	lesser of 90% of AWE or £151.97
Statutory parental bereavement pay (SPBP) <small>Currently applies to England, Wales and Scotland</small>		
2 weeks	lesser of 90% of AWE or £151.20	lesser of 90% of AWE or £151.97
<i>Employers can recover 92% of SMP, SAP, SPP, ShPP and SPBP paid. Small employers can recover 103%. The Small Employers Relief threshold is £45,000.</i>		
Statutory sick pay (SSP)		
Standard weekly rate	£95.85	£96.35

AWE - average weekly earnings

NATIONAL INSURANCE

	2020-21	2021-22	
Employment allowance*	£4,000 pa	£4,000 pa	
<i>*Only available to eligible employers from 6th April 2020</i>			
Thresholds 2021-22			
Class 1 NICs	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
Upper secondary threshold (UST) for under 21s	£967	£4,189	£50,270
Apprentice upper secondary threshold (AUST) for under 25s	£967	£4,189	£50,270
Rates 2021-22			
Employee (primary contributions) Category letter	LEL to PT	Above PT to UEL	Above UEL
A, H (apprentice under 25), M (under 21)	0%	12%	2%
J, Z (under 21 deferral)	0%	2%	2%
B	0%	5.85%	2%
C	NIL	NIL	NIL
Employer (secondary contributions) Category letter	LEL to ST	Above ST to UEL/UST/AUST	Above UEL/UST/AUST
A, B, C and J	0%	13.80%	13.80%
H (apprentice under 25), M (under 21), Z (under 21 deferral)	0%	0%	13.80%
For benefits provided in 2021-22			
Class 1A			13.80%
Class 1B NICs			13.80%
Class 3 Voluntary Contributions			£15.40 pw