

Payroll factcard 2018-19

USEFUL TAX FACTS
AND FIGURES

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Tax rates and allowances

Rates for rest of UK (rUK) - England, Wales and Northern Ireland

Income tax bands	2017-18	2018-19
20% (basic rate)	£1 - £33,500	£1 - £34,500
40% (higher rate)	£33,501 - £150,000	£34,501 - £150,000
45% (additional rate)	over £150,000	over £150,000
Emergency tax code (applies to all taxpayers across the UK)	1150L	1185L

Allowances	2017-18	2018-19
Personal allowance (regardless of age)	£11,500 pa	£11,850 pa
	£958 pm	£988 pm
	£221 pw	£228 pw
Income limit for personal allowance	£100,000	£100,000
Blind person's allowance	£2,320	£2,390
Marriage allowance	£1,150	£1,190

Rates for Scotland

Income tax bands	2017-18	2018-19
19% (starter rate)	n/a	£1 - £2,000
20% (basic rate)	£1 - £31,500	£2,001 - £12,150
21% (intermediate rate)	n/a	£12,151 - £31,580
40% (higher rate)	£31,501 - £150,000	n/a
41% (higher rate)	n/a	£31,581 - £150,000
45% (additional rate)	Over £150,000	n/a
46% (top rate)	n/a	Over £150,000

Allowances	2017-18	2018-19
Personal allowance (regardless of age)	£11,500 pa	£11,850 pa
	£958 pm	£988 pm
	£221 pw	£228 pw
Income limit for personal allowance	£100,000	£100,000
Blind person's allowance	£2,320	£2,390
Marriage allowance	£1,150	£1,190

Student loan recovery

Plan 1	2017-18	2018-19
Employee earnings threshold at which repayment of student loan begins	£17,775 pa	£18,330 pa
	£1,481.25 pm	£1,527.50 pm
	£341.82 pw	£352.50 pw
Rate of deduction	9%	9%
Plan 2		
Employee earnings threshold at which repayment of student loan begins	£21,000 pa	£25,000 pa
	£1,750.00 pm	£2,083.33 pm
	£403.84 pw	£480.76 pw
Rate of deduction	9%	9%

Pensions cap/allowances

	2017-18	2018-19
Annual allowance	£40,000	£40,000
Lifetime allowance	£1 million	£1,030,000
Automatic enrolment earnings trigger	£10,000 pa	£10,000 pa
Automatic enrolment lower qualifying earnings start point	£5,876 pa	£6,032 pa
Automatic enrolment upper qualifying earnings limit	£45,000 pa	£46,350 pa

pa - per annum
pm - per month
pw - per week

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Statutory payments

	2017-18	2018-19
Qualifying earnings level	£113 pw	£ 116 pw
Statutory maternity pay (SMP)		
First six weeks	90% of AWE*	90% of AWE*
Further 33 weeks	lesser of 90% of AWE or £140.98	lesser of 90% of AWE or £145.18
Statutory adoption pay (SAP)		
First six weeks	90% of AWE	90% of AWE
Further 33 weeks	lesser of 90% of AWE or £140.98	lesser of 90% of AWE or £145.18
Statutory paternity pay (SPP)		
Two weeks	lesser of 90% of AWE or £140.98	lesser of 90% of AWE or £145.18
Shared parental pay (ShPP)		
Maximum of 37 weeks	lesser of 90% of AWE or £140.98	lesser of 90% of AWE or £145.18

Employers can recover 92% of SMP, SAP, SPP and ShPP paid. Small employers (defined as those with less than £45,000 gross NICs paid in the previous tax year) are entitled to recover 103% (100% plus 3% compensation).

Statutory sick pay (SSP)

Standard weekly rate	£89.35	£92.05
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Since 6 April 2016, no recovery of SSP has been allowable.

** AWE - average weekly earnings*



Company cars

CO2 emissions	2017-18	2018-19
0-50g/km	9%	13%
51-75g/km	13%	16%
76-94g/km	17%	19%
Each additional 5g/km (up to the maximum applicable for the year)	+1%	+1%
Maximum g/km emissions figure	190g/km	180g/km
Diesel supplement	+3%	+4%
Maximum benefit in all cases	37%	37%
Van benefit charge	£3,230 pa	£3,350 pa

Fuel scale charges

	2017-18	2018-19
Car fuel benefit charge	£22,600 pa	£23,400 pa
Van fuel benefit charge	£610 pa	£633 pa

For information on the latest HMRC advisory fuel rates, please download the free CIPP Payroll factapp (*search 'CIPP factapp' in your app store*)

Mileage allowance payments

Vehicle	2018-19	
	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

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.

National Insurance

Thresholds 2018-19

Class 1 NICs	Weekly	Monthly	Annual
Lower earnings limit (LEL)	£116	£503	£6,032
Primary threshold (PT)	£162	£702	£8,424
Secondary threshold (ST)	£162	£702	£8,424
Upper earnings limit (UEL)	£892	£3,863	£46,350
Upper secondary threshold (UST) for under 21s	£892	£3,863	£46,350
Apprentice upper secondary threshold (AUST) for under 25s	£892	£3,863	£46,350

Rates 2018-19

Employee <i>(primary contributions)</i> 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 deferment)	0%	2%	2%
B	0%	5.85%	2%
C	nil	nil	nil

Employer <i>(secondary contributions)</i> Category letter	LEL to ST	Above ST to UEL/ UST/AUST	Above UEL/UST/ AUST
A, B, C and J	0%	13.8%	13.8%
H (apprentice under 25), M (under 21), Z (under 21 deferment)	0%	0%	13.8%

	2017-18	2018-19
Employment allowance	£3,000 pa	£3,000 pa

From April 2016 companies where the sole employee is a director are no longer entitled to claim the employment allowance.

For benefits provided in **2018-19**

Class 1A and Class 1B NICs	13.8%
Class 3 voluntary contributions	£14.65 pw

Miscellaneous

Statutory maximum redundancy pay	From 6 April 2017	From 6 April 2018
England, Wales and Scotland	£489 pw	£508 pw
	From 14 February 2016*	From 6 April 2018
Northern Ireland	£500 pw	£530 pw
Employment protection (daily rate)	From 6 April 2017	From 6 April 2018
England, Wales and Scotland	£27	£28
	From 14 February 2016*	From 6 April 2018
Northern Ireland	£25.90	£28
National Minimum Wage	From 1 April 2017	From 1 April 2018
16-17	£4.05	£4.20
18-20	£5.60	£5.90
21-24	£7.05	£7.38
Apprentice rate	£3.50	£3.70
National Living Wage	From 1 April 2017	From 1 April 2018
25+	£7.50	£7.83

**No changes were made in 2017*

Key payroll dates 2018

1 April	National Living Wage and National Minimum Wage new rates become effective
6 April	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
19 July	Class 1A payment due (P11Ds) if paying by cheque
20 July	Class 1A payment due (P11Ds) if paying electronically (22 July is a Sunday)
19 October	Class 1B payment due (PSAs) if paying by cheque
22 October	Class 1B payment due (PSAs) if paying electronically

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