

Income Tax

Tax Bands		Other Details	
Rate	Band (£)	Emergency Tax Code	1060L
20%	1 to 31,785	L Tax Code Uplift	60
40%	31,786 to 150,000	Student Loan Threshold	17,335
45%	Over 150,000	Student Loan Rate	9%

Statutory Payments

Sick Pay (Weekly)	£88.45	Shared Parental Pay (Weekly)	£139.58
Adoption Pay (Weekly)	£139.58	Small Employers Relief Threshold	£45,000
Maternity Pay (Weekly)	£139.58	Recovery Normal / Small Employer	92% / 100%
Paternity Pay (Weekly)	£139.58	Compensation (Small Employer)	3%

Key Payroll Dates

6 April 2015	• New tax bands effective
19 April 2015	• Deadline for final RTI submission of the year
31 May 2015	• Issue P60 to employees
6 July 2015	• Return forms P11D/P9D to HMRC
19 July 2015	• Class 1A payment due (P11Ds) if paying by cheque
22 July 2015	• Class 1A payment due (P11Ds) if paying electronically
19 October 2015	• Class 1B payment due (P11Ds) if paying by cheque
22 October 2015	• Class 1B payment due (P11Ds) if paying electronically

Company Cars

CO2 Emissions

2014 - 2015		2015 - 2016	
Electric Only Cars	0%	Zero Rate ends April 2015	
75g/km	5%	0-50g/km	5%
		51-75g/km	9%
76 to 94g/km	11%	76-94g/km	13%
Each additional 5g/km	+1%	Each additional 5g/km	+1%
Diesel Supplement	+3%	Diesel Supplement	+3%
Maximum Benefit in all cases	35%	Maximum Benefit in all cases	37%

HMRC Advisory Fuel Rates from 01/03/2015

	Petrol	LPG
Up to 1400cc	11p	8p
1401 to 2000cc	13p	10p
Over 2000cc	20p	14p
	Diesel	-
Up to 1600cc	9p	-
1601 to 2000cc	11p	-
Over 2000cc	14p	-

Fuel Scale Charge

The taxable benefit is obtained by multiplying the fuel scale charge of £22,100 by the appropriate percentage used to calculate the car benefit. Company van fuel benefit surcharge £594

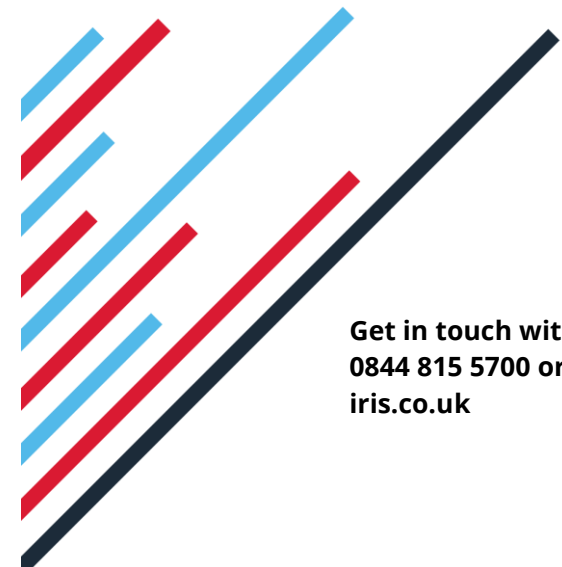
Mileage Rates

2015 - 2016		
Vehicle	First 10,000 miles	Over 10,000 miles
Privately owned car	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p



Payroll Factcard

2015 - 2016



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0844 815 5700 or visit
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National Insurance

NI Bands (£)

Pay Period	LEL		ST		PT		UAP		UST		UEL	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	-	2015-16	2014-15	2015-16
Weekly	111	112	153	156	153	155	770	770	-	815	805	815
2 Weekly	222	224	306	312	306	310	1,540	1,540	-	1,631	1,611	1,631
4 Weekly	444	448	612	624	612	620	3,080	3,080	-	3,261	3,221	3,261
Monthly	481	486	663	676	663	672	3,337	3,337	-	3,532	3,489	3,532
Annual	5,772	5,824	7,956	8,112	7,956	8,060	40,040	40,040	-	42,385	41,865	42,385

LEL = Lower Earnings Limit

PT = Primary Threshold

UST = Upper Secondary Threshold

ST = Secondary Threshold

UAP = Upper Accrual Point

UEL = Upper Earnings Limit

NI Rates (Employee) (%)

NI Rates (Employer) (%)

Band	A,M	D,I	B,E	C	J,Z	L,K	A,B,C, J	M, Z	D,E,L	I,K
< LEL	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
LEL to threshold	Nil	1.4*	Nil	Nil	Nil	1.4*	Nil	Nil	3.4*	3.4*
Threshold to UAP	12	10.6	5.85	Nil	2	2	13.8	Nil	10.4	3.4*
UAP to UEL	12	12	5.85	Nil	2	2	13.8	Nil	13.8	Nil
UAP to UST	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
> UEL	2	2	2	Nil	2	2	13.8	13.8	13.8	13.8

Automatic Enrolment & Pensions (£)

	Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi-annual	Annual
Qualifying Earnings Lower Threshold	112	224	448	486	1,456	2,912	5,824
Automatic Enrolment Trigger	192	384	768	833	2,499	4,998	10,000
Qualifying Earnings Upper Threshold	815	1,631	3,261	3,532	10,597	21,193	42,385

Miscellaneous

National Minimum Wage		2014
	Aged 21 and above	£6.50
	Aged 18 to 20 inclusive	£5.13
	Aged under 18 (but above compulsory school age)	£3.79
	Apprentices aged under 19	£2.73
Construction Industry Scheme	Registered Rate (Matched Net)	20%
	Unregistered Rate	30%
	VAT Rate	20%
Employment Allowance	£2,000	
Statutory Maximum Redundancy Pay	£475 per week	
HMRC online service helpdesk		HMRC employer helpline
Tel: 0300 200 3600 Fax: 0844 366 7828 helpdesk@ir-efile.gov.uk		Tel: 0300 200 3200 Tel: 0300 200 3211 (new business)
For IRIS Payroll Sales		For Earnie Payroll Sales
0844 815 5700 sales@iris.co.uk		0844 815 5677 earniesales@iris.co.uk
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IRIS Bureau Payroll	0844 815 5661	ipsupport@iris.co.uk
IRIS Payroll Professional	0844 815 5671	payrollpro@iris.co.uk
IRIS GP Payroll	0844 815 5681	support@gppayroll.co.uk
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