



Payroll Fact Card

201/201

PSRUWDQWQWHIDFWDDQJHRRKHWRKHOSURR
SDURROHHFWLWHDQGHHSFRPSOLDQWWKURKRWWKHHDU

Income Tax



Tax Bands		Tax Bands Scotland	
Rate	Band(£)	Rate	Band(£)
20%	0 - 3,500	%	0 - 0
40%	3,501 - 150,000	%	□ - 1.0
45%	Over 150,000	%	□ □
		%	□ □
		%	280

Tax Codes		Tax Codes Scotland	
Emergency Tax Code	110	Emergency Tax Code	110
Z88S00	+0	Z88S00	+0
088S00	+0	088S00	+0
188S00	+0	188S00	+0

Student Loans	
7KHUWROGODO	£10
Z88G80	£2000
58	9%

Statutory Payments

 Sick Pay	 Adoption Pay	 Maternity Pay	 Paternity Pay
 Shared Parental Pay	 Small Employers Relief Threshold	 Recovery Normal	 50% Compensation 6PDOO(PSORMU)

Key Payroll Dates



- 6 April 201
- 19 April 201
- 31 May 201
- 6 July 201
- 19 July 201
- 22 July 201
- 19 October 201
- 22 October 201



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Company Cars

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&2(PLVROV	Other	Diesel
0-50g/km	2%	1%
51-75g/km	1%	2%
74-94g/km	1%	2%
Each additional 5g/km	+1%	
00000000	37%	

WDFDUEHQBILW&RPSDQWQWHIDFWDDQJHRRKHWRKHOSURR

Fuel Scale Charge

7KHWDPEOHEHQHILWLRREWDLQHERWLSO
WKHIMOFDOHFKDUIHRIeWKH
DSSURSULDWHSUFHOWDJHWRFRDQFQDWH
WKHFDEHQHILW&RPSDQWQWHIDFWDDQJHRRKHWRKHOSURR
WFKDUJHeIRUWDH



HMRC Advisory Fuel Rates from 1 Dec 201

	Petrol	LPG
	88p	8p
	80p	8p
	280p	8p
	88p	8p
	80p	8p
	280p	8p

Current Approved Mileage Allowance Rates

	LUWPLOHV	(DFKMTKQWPLOH
3ULDWHORZQHEDU	S	S
%LFRHUDWH	S	S
ORWRUFROHUDWH	S	S
3DMQJHUUDWH(each)	□ □	□

National Insurance

NI Bands												
Pay Period	LEL		ST		PT		UEL		UST		AUST	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Weekly	113	116	157	162	157	162	866	892	866	892	866	892
2 Weekly	226	232	314	324	314	324	1,731	1,783	1,731	1,783	1,731	1,783
4 Weekly	452	464	628	648	628	648	3,432	3,566	3,462	3,566	3,462	3,566
Monthly	490	503	680	702	680	702	3,750	3,863	3,750	3,863	3,750	3,863
Annual	5,876	6,032	8,164	8,424	8,164	8,424	45,000	46,350	45,000	46,350	45,000	46,350
LEL = Lower Earnings Limit ST = Secondary Threshold					PT = Primary Threshold UEL = Upper Earnings Limit				UST = Upper Secondary Threshold AUST = Upper Secondary Threshold for Apprentices			

Band	NI Rates (Employee) (%)				NI Rates (Employer) (%)		
	A,M,H	B	C	J,Z	A,B,C,J	M,Z	H
<LEL	Nil	Nil	Nil	Nil	Nil	Nil	Nil
LEL to Threshold	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Threshold to UEL	12	5.85	Nil	2	13.8		
ST to UST/AUST						Nil	Nil
>UEL/UST/AUST	2	2	Nil	2	13.8	13.8	13.8



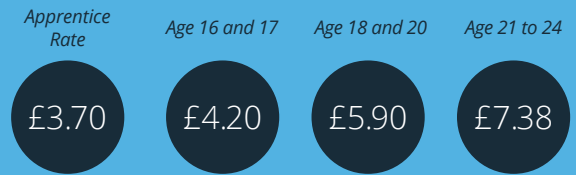
Automatic Enrolment & Pensions

	Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi-Annual	Annual
Qualifying Earnings Lower Threshold	£116	£232	£464	£503	£1,508	£3,016	£6,032
Automatic Enrolment Trigger	£192	£384	£768	£833	£2,499	£4,998	£10,000
Qualifying Earnings Upper Threshold	£892	£1,783	£3,566	£3,863	£11,588	£23,175	£46,350

Miscellaneous



National Minimum Wage



Living Wage

Age 25+

£7.83

Construction Industry Scheme

Registered Rate (Matched Net) **20%**

Unregistered Rate **30%**

VAT Rate **20%**

Employment Allowance

£3,000

Statutory Maximum Redundancy Pay

£489 *per week*

Apprenticeship Levy

0.5%

Levy Allowance

£15,000

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600 Fax: 0844 366 7828 helpdesk@ir-e-file.gov.uk	Tel: 0300 200 3200 Tel: 0300 200 3211 (new business)
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IRIS HR	0344 815 5681	iris.co.uk/hr
IRIS Managed Payroll Service	0344 815 5681	iris.co.uk/managed-payroll

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