

Income Tax

Tax Bands		Tax Bands Scotland	
Rate	Band (£)	Rate	Band (£)
20%	1 to 32,000	20%	1 to 32,000
40%	32,001 to 150,000	40%	32,001 to 150,000
45%	Over 150,000	45%	Over 150,000

Tax Codes		Tax Codes Scotland	
Emergency Tax Code	1100L	Emergency Tax Code	1100L
L Suffix Uplift	40	L Suffix Uplift	40
M Suffix Uplift	44	M Suffix Uplift	44
N Suffix Uplift	36	N Suffix Uplift	36

Student Loans

Threshold Plan 1	17,495
Threshold Plan 2	21,000
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 2016	• New tax bands effective
19 April 2016	• Deadline for final RTI submission of the year
31 May 2016	• Issue P60 to employees
6 July 2016	• Return forms P11D/P9D to HMRC
19 July 2016	• Class 1A payment due (P11Ds) if paying by cheque
22 July 2016	• Class 1A payment due (P11Ds) if paying electronically
19 October 2016	• Class 1B payment due (P11Ds) if paying by cheque
22 October 2016	• Class 1B payment due (P11Ds) if paying electronically

Company Cars (2015/2016 onwards)

CO ₂ Emissions	Appropriate Percentage
0-50g/km	5%
51-75g/km	9%
76-94g/km	13%
Each additional 5g/km	+1%
Diesel Supplement	+3%
Maximum Benefit in all cases	37%

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

HMRC Advisory Fuel Rates from 01/12/2015

	Petrol	LPG
1400cc or less	11p	7p
1401 to 2000cc	13p	9p
Over 2000cc	20p	13p
Diesel		
1600cc or less		9p
1601 to 2000cc		11p
Over 2000cc		13p

Approved Mileage Allowance Rates 2015 /2016

Vehicle	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



Payroll Fact Card

2016 - 2017



Get in touch with IRIS on
0844 815 5700 or visit
iris.co.uk

National Insurance

NI Bands (£)

Pay Period	LEL		ST		PT		UEL		UST		AUST	
	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	-	2016-17
Weekly	112	112	156	156	155	155	815	827	815	827	-	827
2 Weekly	224	224	312	312	310	310	1,631	1,654	1,631	1,654	-	1,654
4 Weekly	448	448	624	624	620	620	3,261	3,308	3,261	3,308	-	3,308
Monthly	486	486	676	676	672	672	3,532	3,583	3,532	3,583	-	3,583
Annual	5,824	5,824	8,112	8,112	8,060	8,060	42,385	43,000	42,385	43,000	-	43,000
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	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	827	1,654	3,308	3,583	10,750	21,500	43,000

Miscellaneous

	2015	
	National Minimum Wage	Apprentice Rate
Age 16 and 17		3.87
Age 18 and 20		5.30
Age 21		6.70
Living Wage	Age 25	7.20
Construction Industry Scheme	Registered Rate (Matched Net)	20%
	Unregistered Rate	30%
	VAT Rate	20%
Employment Allowance	£3,000	
Statutory Maximum Redundancy Pay	£475 per week	

HMRC online service helpdesk		HMRC employer helpline	
Tel: 0300 200 3600		Tel: 0300 200 3200	
Fax: 0844 366 7828		Tel: 0300 200 3211 (new business)	
helpdesk@ir-efile.gov.uk			
For IRIS Payroll Sales		For Earnie Payroll Sales	
0844 815 5700		0844 815 5677	
sales@iris.co.uk		earniesales@iris.co.uk	
Product Support	Phone	E-mail	
IRIS PAYE-Master	0844 815 5661	payroll@iris.co.uk	
IRIS Payroll Business	0844 815 5661	ipsupport@iris.co.uk	
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	
IRIS GP Accounts	0844 815 5681	gpaccsupport@iris.co.uk	
Earnie	0844 815 5671	support@earnie.co.uk	