

## Key payroll dates

### Annual

**6 April**—Start of tax year

**31 May**—Forms P60 due to employees for the year ended on 5 April.

**6 July**—Forms P11D and P11D(b) for the year ended on 5 April due to HMRC and copies to employees concerned.

**19 July**—Class 1A NIC due for the year ended 5 April (or 22 July if paying electronically).

**1 April**—National Living/Minimum Wage rate annual increase (from 1 April 2017).

**5 April**—End of tax year

### Ongoing

Full payment submissions (FPS) —must be submitted *on or before* the date on which employees are paid

Employer payment summaries (EPS), if required, can be sent up to two weeks after the end of the tax month (i.e. on or before the 19th)

Deadline for postal/electronic payments of PAYE to reach HMRC—19th/22nd of month (employers who expect their average net monthly PAYE payment to be less than £1,500 may pay quarterly instead of monthly).

## Mileage Rates

Vehicle	Up to 10,000 miles	Over 10,000 miles
Privately owned car	45p	25p
Bicycle	20p	20p
Motorcycle	24p	24p



## More help?

### PAYE scheme requirement

<http://disabilitytaxguide.org.uk/paying-wages/registering-as-an-employer/>

### Tax/National Insurance

<http://disabilitytaxguide.org.uk/paying-wages/tax-and-national-insurance3/>

### Student loans

<http://disabilitytaxguide.org.uk/paying-wages/payslips-and-deductions/#stu>

### Living/Minimum Wage and Statutory Payments

<http://disabilitytaxguide.org.uk/paying-wages/what-are-wages/>

### Mileage Rates

<http://disabilitytaxguide.org.uk/paying-wages/what-are-wages/benefits-and-expenses1/>

### Tax codes

<http://disabilitytaxguide.org.uk/paying-wages/taking-on-a-new-employee/tax-codes>

LITRG is an initiative of the Chartered Institute of Taxation, registered as a charity number 1037771  
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The information on this card is a summary guide and is not intended as a comprehensive representation of the law.



# Payroll datacard 2016/17



[www.disabilitytaxguide.org.uk](http://www.disabilitytaxguide.org.uk)

Guidance, help and support for anyone taking on a personal assistant, including:

- Latest payroll news
- Factsheets
- Guides
- Payslip tool

Also features a dedicated email help service:

[litrgdtg@litrg.org.uk](mailto:litrgdtg@litrg.org.uk)

## Register with HMRC?

- You are paying your employee at or above the Lower Earnings Limit
- The employee already has another job.
- They are receiving a state, company or occupational pension.
- You are providing them with employee benefits.

## Lower Earnings Limit (LEL)

Pay Reference Period	2016/17	2015/16
Weekly	£112	£112
4-weekly	£448	£448
Monthly	£486	£486
Annual	£5,824	£5,824

## PAYE thresholds

Pay Reference Period	2016/17	2015/16
Weekly	£212	£204
4-weekly	£848	£848
Monthly	£917	£883
Annual	£11,000	£10,600

## Student loan recovery

2016/17	Plan 1	Plan 2
<b>Employee earnings threshold at which repayment of student loan begins</b>	£17,495 per year £1,457 per month £336 per week	£21,000 per year £1,750 per month £403 per week
<b>Rate of deduction</b>	9%	9%

## Income tax rates

	2016/17	2015/16
20% (basic rate)	£0-£32,000	£0-£31,785
40% (higher rate)	£32,001— £150,000	£31,786— £150,000
45% (additional rate)	Over £150,000	Over £150,000

## Class 1 National Insurance

Employee Contributions	2016/17	2015/16
Primary threshold (PT)	£155 per week £672 per month £8,060 per year	£155 per week £672 per month £8,060 per year
Upper earnings limit (UEL)	£827 per week £3,583 per month £43,000 per year	£815 per week £3,532 per month £42,385 per year
Rates	- 12% on earnings between PT and UEL - 2% on excess over UEL	- 12% on earnings between PT and UEL - 2% on excess over UEL
Employer Contributions	2016/17	2015/16
Secondary threshold (ST)	£156 per week £676 per month £8,112 per year	£156 per week £676 per month £8,112 per year
Rates	13.8% on earnings over ST	13.8% on earnings over ST
Class 1A	13.8% on taxable benefits	
Employment Allowance	Eligible employers, including care and support employers, can reduce their employer NICs by up to £3,000 per year (up from £2,000 in 2015/16)	

## National Living/Minimum Wage

	From April 2016	From October 2015	From October 2014
<b>Aged 25 +</b>	£7.20	£6.70	£6.50
<b>Aged 21—24</b>	£6.70	£6.70	£6.50
<b>Aged 18-20</b>	£5.30	£5.30	£5.13
<b>Aged 16-17</b>	£3.87	£3.87	£3.79

## Common tax codes

**L**– Eligible for the basic personal allowance

**S**– Use Scottish tax rates

**BR**- Deduct tax at basic rate on all pay

**OT**- Tax all income at the appropriate rate without the benefit of a personal allowance

**NT**- No tax to be taken from income

**K**- Income to be taxed exceeds allowances

**D0/D1**- Deduct higher/additional tax on all pay

## Statutory Payments

	2016/17	2015/16
<b>Statutory Sick Pay (SSP)</b>	£88.45	£88.45
<b>Statutory Maternity Pay (SMP)/ Adoption Pay (SAP) First six weeks</b>	90% of average weekly earnings	90% of average weekly earnings
<b>SMP/SAP Remaining 33 weeks/ Statutory Paternity Pay (SPP)/ Shared Parental Pay (ShPP)</b>	Lower of: £139.58 or 90% of average weekly earnings	Lower of: £139.58 or 90% of average weekly earnings
<b>Qualifying earnings threshold</b>	£112 per week	£112 per week