

Key payroll dates

Annual

6 April – Start of tax year

31 May – Forms P60 due to employees for the year ended on previous 5 April.

1 June – Provide summaries of any payrolled benefits to employees

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

19 July – Class 1A NIC due for the year ended previous 5 April (or 22 July if electronic payment).

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. by 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 (per business mile in employees' own vehicles)

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



Auto enrolment

Earnings Trigger

Per Year	Per Month	4-weekly	Weekly
£10,000	£833	£768	£192

Qualifying Earnings—lower level

Per Year	Per Month	4-weekly	Weekly
£5,876	£490	£452	£113

Qualifying Earnings—upper level

Per Year	Per Month	4-weekly	Weekly
£45,000	£3,750	£3,462	£866

Contribution rates—until 5 April 2018

Employer minimum	Total minimum
1%	2% (including 1% from worker - some of which may be tax relief)

LITRG is an initiative of the Chartered Institute of Taxation, registered as a charity number 1037771

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Low Incomes Tax Reform Group
A voice for the unrepresented

The information on this card is a summary guide and is not intended as a comprehensive representation of the law.



Disability and Tax

A guide from the
Low Incomes Tax Reform Group

Payroll datacard 2017/18



www.disabilitytaxguide.org.uk

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

- Latest payroll news
- Factsheets
- Checklists
- Payslip tool

Also features a dedicated email help service:

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	2017/18	2016/17
Weekly	£113	£112
4-weekly	£452	£448
Monthly	£490	£486
Annual	£5,876	£5,824

PAYE thresholds

Pay Reference Period	2017/18	2016/17
Weekly	£221	£212
4-weekly	£884	£848
Monthly	£958	£917
Annual	£11,500	£11,000

Student loan recovery

2017/18	Plan 1	Plan 2
Employee earnings threshold at which repayment of student loan begins	£17,775 per year £1,481 per month £341 per week	£21,000 per year £1,750 per month £403 per week
Rate of deduction	9%	9%

Income tax rates

	2017/18	2016/17
20% (basic rate)	£0-£33,500	£0-£32,000
20% (Scottish basic rate)	£0-£31,500	£0-£32,000
40% (higher rate)	£33,501-£150,000	£32,001-£150,000
40% (Scottish higher rate)	£31,501-£150,000	£32,001-£150,000
45% (additional rate)	£150,000 +	£150,000 +

Class 1 National Insurance

Employee Contributions	2017/18	2016/17
Primary threshold (PT)	£157 per week £680 per month £8,164 per year	£155 per week £672 per month £8,060 per year
Upper earnings limit (UEL)	£866 per week £3,750 per month £45,000 per year	£827 per week £3,583 per month £43,000 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	2017/18	2016/17
Secondary threshold (ST)	£157 per week £680 per month £8,164 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/1B	13.8%	13.8%
Employment Allowance	Eligible employers can reduce their employer NICs by up to £3,000 per year	

National Living/Minimum Wage

	From April 2017	From October 2016	From April 2016
Aged 25 +	£7.50	£7.20	£7.20
Aged 21-24	£7.05	£6.95	£6.70
Aged 18-20	£5.60	£5.55	£5.30
Aged 16-17	£4.05	£4.00	£3.87

Common tax codes

- L** – Eligible for the basic personal allowance
- S** – Use Scottish tax rates
- BR/D0/D1** – Tax all income at 20%/40%/45%
- 0T** – 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
- Emergency** – 1150L W1/M1, 0T W1/M1, 1150L X

Statutory Payments

	2017/18	2016/17
Statutory Sick Pay (SSP)	£89.35	£88.45
Statutory Maternity Pay (SMP)/ Adoption Pay (SAP) First six weeks	90% of average weekly earnings	90% of average weekly earnings
SMP/SAP Remaining 33 weeks/ Statutory Paternity Pay (SPP)/ Shared Parental Pay (ShPP)	Lower of: £140.98 or 90% of average weekly earnings	Lower of: £139.58 or 90% of average weekly earnings
Qualifying earnings threshold	£113 per week	£112 per week