

Key payroll dates

Annual

6 April – Start of tax year

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

1 June – Provide summaries of any payrolled benefits to employees.

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.

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



Income tax rates

UK	2018/19	2017/18
20% (UK basic rate)	£0 - £34,500	£0 - £33,500
40% (UK higher rate)	£34,501 - £150,000	£33,501 - £150,000
45% (UK additional rate)	£150,001 +	£150,001 +
Scotland	2018/19	2017/18
19% Scottish starter rate)	£0 - £2,000	-
20% (Scottish basic rate)	£2,001 - £12,150	£0 - £31,500
21% (Scottish intermediate rate)	£12,151 - £31,580	-
41% (Scottish higher rate)	£31,581 - £150,000	£31,501 - £150,000 (was 40%)
46% (Scottish add. rate)	£150,001 +	£150,001 + (was 45%)

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.



Payroll datacard 2018/19



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	2018/19	2017/18
Weekly	£116	£113
4-weekly	£464	£452
Monthly	£503	£490
Annual	£6,032	£5,876

PAYE thresholds

Pay Reference Period	2018/19	2017/18
Weekly	£228	£221
4-weekly	£912	£884
Monthly	£988	£958
Annual	£11,850	£11,500

Student loan recovery

2018/19	Plan 1	Plan 2
Employee earnings threshold at which repayment of student loan begins	£18,330 per year £1,527.50 per month £352.50 per week	£25,000 per year £2,083.33 per month £480.76 per week
Rate of deduction	9%	9%

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
£6,032	£503	£464	£116
Qualifying Earnings – upper level			
Per Year	Per Month	4-weekly	Weekly
£46,350	£3,863	£3,568	£892
Contribution rates – from 6 April 2018			
Employer minimum	Total minimum		
2%	5% (including 3% from worker)		

Class 1 National Insurance

Employee Contributions	2018/19	2017/18
Primary threshold (PT)	£162 per week £702 per month £8,424 per year	£157 per week £680 per month £8,164 per year
Upper earnings limit (UEL)	£892 per week £3,863 per month £46,350 per year	£866 per week £3,750 per month £45,000 per year
Rates	- 12% on earnings between PT and UEL - 2% on excess over UEL	
Employer Contributions	2018/19	2017/18
Secondary threshold (ST)	£162 per week £702 per month £8,424 per year	£157 per week £680 per month £8,164 per year
Rates	13.8% on earnings over ST	
Class 1A/1B	13.8%	
Employment Allowance	Eligible employers can reduce their employer NICs by up to £3,000 per year	

National Living/Minimum Wage

	From 1 April 2018	From 1 April 2017
Aged 25 +	£7.83	£7.50
Aged 21-24	£7.38	£7.05
Aged 18-20	£5.90	£5.60
Aged 16-17	£4.20	£4.05

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** – 1185L W1, 1185L M1, 1185L X

Statutory Payments

	2018/19	2017/18
Statutory Sick Pay (SSP)	£92.05	£89.35
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: £145.18 or 90% of average weekly earnings	Lower of: £140.98 or 90% of average weekly earnings
Qualifying earnings threshold	£116 per week	£113 per week