

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 (unless exception applies)

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/Wales	2019/20	2018/19
20% (UK basic rate)	£0 - £37,500	£0 - £34,500
40% (UK higher rate)	£37,501 - £150,000	£34,501 - £150,000
45% (UK additional rate)	£150,001 +	£150,001 +
Scotland	2019/20	2018/19
19% (Scottish starter rate)	£0 - £2,049	£0 - £2,000
20% (Scottish basic rate)	£2,050 - £12,444	£2,001 - £12,150
21% (Scottish intermediate rate)	£12,445 - £30,930	£12,151 - £31,580
41% (Scottish higher rate)	£30,931 - £150,000	£31,581 - £150,000
46% (Scottish add. rate)	£150,001 +	£150,001 +

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

30 Monck Street, Westminster, London SW1P 2AP



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 2019/20



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 contact us facility:

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	2019/20	2018/19
Weekly	£118	£116
4-weekly	£472	£464
Monthly	£512	£503
Annual	£6,136	£6,032

PAYE thresholds

Pay Reference Period	2019/20	2018/19
Weekly	£240	£228
4-weekly	£960	£912
Monthly	£1,042	£988
Annual	£12,500	£11,850

Student loan recovery

2019/20	Plan 1	Plan 2	Postgrad
Employee earnings threshold at which repayment of student loan begins	£18,935 per year	£25,725 per year	£21,000 per year
	£1,577.91 per month	£2,143.75 per month	£1,750 per month
	£364.13 per week	£494.71 per week	£403.84 per week
Rate of deduction	9%	9%	6%

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
£6,136	£512	£472	£118
Qualifying Earnings – upper level			
Per Year	Per Month	4-weekly	Weekly
£50,000	£4,167	£3,847	£962
Contribution rates – from 6 April 2019			
Employer minimum	Total minimum		
3%	8% (including 5% from worker)		

Class 1 National Insurance

Employee Contributions	2019/20	2018/19
Primary threshold (PT)	£166 per week £719 per month £8,632 per year	£162 per week £702 per month £8,424 per year
Upper earnings limit (UEL)	£962 per week £4,167 per month £50,000 per year	£892 per week £3,863 per month £46,350 per year
Rates	- 12% on earnings between PT and UEL - 2% on excess over UEL	
Employer Contributions	2019/20	2018/19
Secondary threshold (ST)	£166 per week £719 per month £8,632 per year	£162 per week £702 per month £8,424 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 2019	From 1 April 2018
Aged 25 +	£8.21	£7.83
Aged 21-24	£7.70	£7.38
Aged 18-20	£6.15	£5.90
Aged 16-17	£4.35	£4.20

Common tax codes

- L** – Eligible for the basic personal allowance
- S/C** – Use Scottish/Welsh 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** – 1250L W1, 1250L M1, 1250L X

Statutory Payments

	2019/20	2018/19
Statutory Sick Pay (SSP)	£94.25	£92.05
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: £148.68 or 90% of average weekly earnings	Lower of: £145.18 or 90% of average weekly earnings
Qualifying earnings threshold	£118 per week	£116 per week