

Statutory Payments 2017-18	
Qualifying Earnings	£113pw
Statutory Maternity/Adoption Pay (SMP/SAP)	
First 6 wks	90% of AWE
Further 33 wks	Lesser of £140.98 or 90% AWE
Ordinary Statutory Paternity Pay (SPP)	
1 or 2 wks	Lesser of £140.98 or 90% AWE
Statutory Shared Parental Pay (ShPP)	
Balance of untaken SMP/SAP	Lesser of £140.98 or 90% AWE
Statutory Parental Pay Recovery	
Employers can recover 92% paid. Small employers (less than £45,000 nic pa) can recover 103% of amount paid	
Statutory Sick Pay (SPP)	
Weekly rate	£89.35
Statutory Redundancy Pay 2017-2018	
England, Wales and Scotland	£489 p/w
National Living Wage	April 2017
Under 18yrs	£4.05
18-20yrs	£5.60
21- 24yrs	£7.05
25 years and older	£7.50
Apprenticeship	£3.50

Key Payroll Dates	
19th each mth	PAYE/NIC cheque payment
22nd each mth	PAYE/NIC electronic payment
6th April	New tax bands effective
31st May	Issue P60's to employees
6th July	Submit forms P9D/P11D/P11D(b) to HMRC & Employees
19th/22nd July	Class 1A NIC due (P11D)
19th/22nd October	Class1B NIC due (PSA)

The information on this card is a summary guide only and is not intended as a comprehensive representation of the law, for further details see .GOV.UK

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## Tax and National Insurance Facts 2017-2018



Income Tax Allowances		2017-18
Standard Personal Allowance	£11,500	
Standard/Emergency Tax Code	1150L	
Income limit for Personal Allowance	£100,000	
Income Tax Bandings	2017-18 except Scotland	2017-18 Scotland
Basic Rate: 20%	£0-33,500	£0-31,500
Higher Rate: 40%	£33,501-£150,000	£31,500-150,000
Additional Rate: 45%	Over £150,000	

Student Loan Recovery 2017-2018	
Earnings Repayment Plan 1	£17,775 PA
Earnings Repayment Plan 2	£21,000 PA
Rate of Deduction	9%

National Insurance Thresholds 2017-2018			
Class 1	Weekly	Monthly	Annually
Lower Earnings Limit (LEL)	£113	£490	£5,876
Primary /Secondary Threshold (PT)	£157	£681	£8,164
Upper Earnings Limit (UEL), Upper Secondary Threshold (UST), Apprentice Upper Secondary Threshold (AUST)	£866	£3,750	£45,000

National Insurance Rates 2017-2018					
Category Letter	Employee		Employer		
	PT to UEL	Above UEL	ST to UEL/ UST/ AUST	Above UEL/ UST/AUST	
A - Standard Rate	12%	2%	13.8%	13.8%	
B - Reduced Rate	5.85%	2%	13.8%	13.8%	
C - Above SPA	0%	0%	13.8%	13.8%	
H - Apprentice under 25	12%	2%	0%	13.8%	
J - Deferment	2%	2%	13.8%	13.8%	
M - under 21	12%	2%	0%	13.8%	
Z - Deferment under 21	2%	2%	0%	13.8%	

NIC Employment Allowance		£3,000
For benefits provided in 2017-18		
Class 1A-P11D	n/a	13.8%
Class 1B-PSA	n/a	13.8%
Other National Insurance Classes 2017-18		

Mileage Rates (Per Mile) 2017-2018		
Vehicle	First 10,000	Over 10,000
Privately owned cars	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p

Advisory Fuel Rates for Company Cars	
Reviewed quarterly every March, June, September and December	
Company Cars 2017-2018	
C02 Emissions	
0g to 50g/km	9%
51g to 75g/km	13%
76g to 94g/km	17%
95g to 99g/km	18%
100g to 104g/km	19%
Each additional 5g/km	+1%
Diesel supplement	+3%
Maximum benefit	37%

Fuel Benefit Charge 2017-2018	
Car fuel benefit charge multiplier	£22,600
Van fuel benefit charge	£610
Van benefit charge	£3,230

Auto Enrolment Caps / Allowances 2017-18	
Auto Enrolment Trigger	£10,000pa
AE lower qualifying earnings	£5,876pa
AE upper qualifying earnings	£45,000pa