

Statutory Pay


Maternity, Adoption (SMP) (SAP) Paternity, Shared (SPP) (ShPP) Bereavement (SPBP) <i>commence 4th April</i>	£151.97 pw
Statutory Sick Pay (SSP) <i>commence 6th April</i>	£96.35 pw
Small Employers Relief (SER) threshold of combined class 1 NI of prior yr	£45,000 pa
SER Recovery	103%
Normal Recovery	92%

NMW

 **£4.30 Under 19, Apprentice in first year**

 **£4.62 Under 18**

 **£6.56 18 to 20 yr old**

 **£8.36 21 to 22 yr old**

NLW

 **£8.91 23 yr old & above**



Year ahead

31st March - P60s live

April

1st - NLW & NMW

6th - Start of the new tax year

19th - Final RTI Submission

May

31st - P60 deadline

June

July

6th - P11D for Non-payrolled BIK

6th - Submit P11D (b)

22nd - Payment of class 1A NIC on BIK

August

11th - Join our live Payroll product updates

September

7th - 10th Let's celebrate National Payroll Week

October

November

December

Get rid of paper processes. Don't forget to register BIK for payrolling with HMRC

January

Tax season and SA deadlines

February

Join our live webinars to prepare for Payroll year end central.xero.com/learning

March



Guide to Payroll facts and figures: 2021/22

UK wide Tax

UK Personal Allowance	£12,570 pa
	£1,048 pm
	£242 pw
Standard/Emergency tax code	1257L
2021/22 uplifts	L +7
	M +8
	N +6

UK Bands England & Northern Ireland

20%	1 - 37,700
40%	37,701 - 150,000
45%	150,001 >

Welsh Bands C Suffix

20%	1 - 37,700
40%	37,701 - 150,000
45%	150,001 >

Scottish Bands S Suffix

19%	1 - 2,097
20%	2,098 - 12,726
21%	12,727 - 31,092
41%	31,093 - 150,000
46%	150,001 >

* Xero Payroll helps you to remain compliant by automatically updating rates and thresholds.

Student loans

Student loan repayment thresholds

Plan	Threshold	Rate
Plan 1	£19,895	9%
Plan 2	£27,295	9%
Plan 4	£25,000	9%
Postgraduate	£21,000	6%

Employment allowance £4000

Review your eligibility and declare your industry each year

Xero Payroll automates charges and deduction calculations, helping to make Benefits in Kind easier to process.

Company Car

CO2 emissions g/km	Electric mileage range	NEDC%	WLTP%
0 to 0		1	1
1 to 50	130 and above	2	1
1 to 50	70 to 129	5	4
1 to 50	40 to 69	8	7
1 to 50	30 to 39	12	11
1 to 50	less than 30	14	13
50g/km > Each Additional 5g/km		+1	+1
Maximum benefits charge		37%	37%
Car fuel benefit multiplier	£24,600 pa		
Car - zero carbon emissions	0%		

Company Van

Van benefit charge	£3,500 pa
Van fuel charge	£669 pa
Van - zero carbon emissions	0%

National Insurance rates and earnings limits 2021/22

Class 1 NICs	Weekly	Monthly	Annual
Lower earnings limit (LEL)	£120	£520	£6,240
Primary threshold (PT)	£184	£797	£9,568
Secondary threshold (ST)	£170	£737	£8,840
Upper earnings limit (UEL)	£967	£4,189	£50,270
Upper secondary threshold (UST)	£967	£4,189	£50,270
Apprentice upper secondary threshold (AUST) for under 25s	£967	£4,189	£50,270

Class 1A and Class 1B NICs will be calculated at 13.8%

Employee (primary contributions)	LEL to PT	Above PT to UEL	Above UEL
A, H, M	0%	12%	2%
J, Z	0%	2%	2%
B	0%	5.85%	2%
C	nil	nil	nil

Employer (secondary contributions)	LEL to ST	Above ST to UEL/UST/AUST	Above UEL/UST/AUST
A, B, C, J	0%	13.8%	13.8%
H, M, Z	0%	0%	13.8%

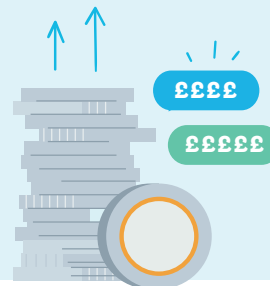
Workplace pensions

8% total min. contributions

£10,000 AE earning trigger

£6,240 AE Lower Qualifying Earnings

£50,270 AE Upper Qualifying Earnings



Approved mileage rates

From tax year 2011 to 2012 onwards	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Car and van passenger payments - 5p per mile

Payroll and accounting in one

- ✓ Pay employees the correct amount, every time
- ✓ HMRC compliance made easy
- ✓ Employee self-service

“Having our payroll and accounting in one system is priceless.”

Clemi Hardie, Founder of Noodle Live, UK

- ✓ RTI compliant
- ✓ HMRC recognised

automatic enrolment

xero.com/payroll