



COOPER WESTON

PAYROLL SERVICES LTD

FACT CARD 2019/2020

KEY PAYROLL DATES	
1 st April 2019	New rates for National Minimum Wage and National Living Wage come into effect.
6 th April 2019	New tax bands and personal allowance amounts are effective.
31 st May 2019	P60's issued to employees
6 th July 2019	P11D's issued to employees

Tax rates – England, Northern Ireland & Wales

Income tax bands	2018 - 2019	2019 - 2020
20% (basic rate)	£1 to £34,500	£1 to £37,500
40% (higher rate)	£34,501 to £150,000	£37,501 to £150,000
45% (additional rate)	Over £150,000	Over £150,000
Emergency tax code (applies to all taxpayers across the UK)	1185L	1250L



Allowances – England, Northern Ireland, Wales & Scotland

	2018-2019	2019-2020
Personal allowance	£11,850 PA	£12,500 PA
	£988 PM	£1,042 PM
	£228 PW	£240 PW

Tax rates– Scotland

Income tax bands	2018 - 2019	2019 - 2020
19% (starter rate)	£1 to £2,000	£1 to £2,049
20% (basic rate)	£2,001 to £12,150	£2,050 to £12,444
21% (intermediate rate)	£12,151 to £31,580	£12,445 to £30,930
41% (higher rate)	£31,581 to £150,000	£30,931 to £150,000
46% (top rate)	Over £150,000	Over £150,000
Emergency tax code (applies to all taxpayers across the UK)	1185L	1250L

Class 1 National Insurance Threshold 2019/2020

Class 1 NIC's	
Lower Earnings Limit (LEL)	£118 PW
	£512 PM
	£6,136 PA
Primary Threshold (PT)	£166 PW
	£719 PM
	£8,632 PA
Secondary Threshold (ST)	£166 PW
	£719 PW
	£8,632 PA
Upper Secondary Threshold (Under 21) (UST)	£962 PW
	£4,167 PM
	£50,000 PA
Apprentice Upper Secondary Threshold (Apprentice under 25) (AUST)	£962 PW
	£4,167 PM
	£50,000 PA
Upper Earnings Limit (UEL)	£962 PW
	£4,167 PM
	£50,000 PA

Class 1 National Insurance Employer Rates 2019/2020

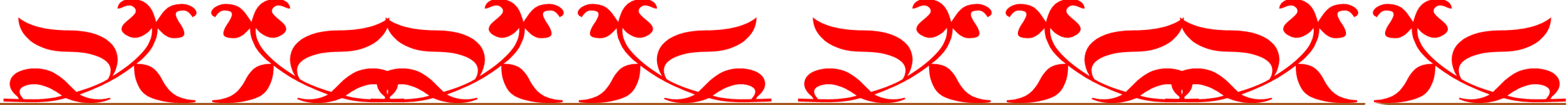
Category Letter	LEL to PT	PT to UEL	Earnings above
A, B, C & J	0%	13.8%	13.8%
H (Apprentice under 25), M (Under 21), & Z	0%	0%	13.8%

Class 1 National Insurance Employee Rates 2019/2020

Category Letter	LEL to PT	PT to UEL	Earnings above UEL
A	0%	12%	2%
B	0%	5.85%	2%
C	nil	nil	nil
H (Apprentice under 25) & M (Under 21)	0%	12%	2%
J & Z (Under 21 -deferment)	0%	2%	2%



National Insurance Class	2019 to 2020 Rate
Class 1A	13.8%
Class 1B	13.8 %



Statutory payments

Payment or Recovery Type	Rate 2019 to 2020
Statutory Maternity Pay	
SMP – weekly rate (first 6 weeks)	90% of the employee’s average weekly earnings
SMP – weekly rate (remaining weeks)	£148.68 or 90% of the employee’s average weekly earnings (whichever is lower)
Statutory Paternity Pay	
SPP – weekly rate	£148.68 or 90% of the employee’s average weekly earnings (whichever is lower)
Statutory Adoption Pay	
SAP – weekly rate	90% of the employee’s average weekly earnings
SAP – weekly rate (remaining weeks)	£148.68 or 90% of the employee’s average weekly earnings (whichever is lower)
Statutory Shared Parental Pay	
ShPP – weekly rate	£148.68 or 90% of the employee’s average weekly earnings (whichever is lower)

Student Loans

Plan 1 - Employee Earnings Threshold	Plan 2 - Employee Earnings Threshold
£18,935 PA	£25,725 PA
£1,577.91 PM	£2,143.75 PM
£364.13 PW	£494.71 PW
Student Loan Deductions 9%	Student Loan Deductions 9%

Postgraduate Loan Recovery	Postgraduate Loan Deductions
£21,000 PA	6%
£1,750 PM	
£403.84 PW	

National Minimum Wage



Worker Category	Hourly Rate
Aged 25 and above (national living wage rate)	£8.21
Aged 21 to 24	£7.70
Aged 18 to 20	£6.15
Aged under 18 (must be above compulsory school leaving age)	£4.35
Apprentices aged under 19	£3.90
Apprentices aged 19 and above (first year of apprenticeship)	£3.90

