

COMPANY CARS

2019/20 CO2 emissions

0-50g/km	16%
51-75g/km	19%
76-94g/km	22%
Each additional 5g/km	+1%
Maximum percentage reached at	165g/km
Diesel supplement <small>Applies to diesel cars registered on or after 1 January 1998 that do not meet the Real Driving Emissions 2 standard. The supplement will not apply to diesel hybrids or to vehicles other than cars.</small>	+4%
Maximum benefit in all cases	37%

2020/21 CO2 emissions

	Registered before 6th April 2020	Registered on or after 6th April 2020
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CO2 emissions/WLTP CO2 emissions	Electric range	Appropriate percentage (%)	Appropriate percentage (%)
0g/km		0%	0%
1-50g/km	130+	2%	0%
1-50g/km	70-129	5%	3%
1-50g/km	40-69	8%	6%
1-50g/km	30-39	12%	10%
1-50g/km	<30	14%	12%
51-54g/km		15%	13%
Each additional 5g/km		+1%	+1%
Maximum percentage reached at	160+ g/km	170+ g/km	
Non-RDE2 diesel supplement		+4%	+4%
Maximum benefit in all cases		37%	37%

	2019/20	2020/21
Van benefit charge	£3,430	£3,490

The information aggregated for this document has been obtained from the relevant government bodies and is correct at the time of publication. This document provides a summary guide only, and is not intended as a comprehensive representation of the law.

COMPANY CARS CONT

Fuel scale charges

	2019/20	2020/21
Car fuel benefit charge	£24,100	£24,500
Van fuel benefit charge	£655	£666

MILEAGE ALLOWANCE PAYMENTS 2020/21

Vehicle	First 10,000 miles	Over 10,000 miles
Privately owned cars and vans	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p



Please note, whilst every effort has been made to ensure this information is correct, please check with HMRC if unsure.

MISCELLANEOUS

Statutory maximum redundancy pay	From 6 April 2019	From 6 April 2020
England, Wales and Scotland	£525 pw	£538 pw
Northern Ireland	£547 pw	£560 pw
Employment protection (daily rate)	From 6 April 2019	From 6 April 2020
England, Wales and Scotland	£29	£30
Northern Ireland	£29	£30
National Minimum Wage	From April 2019	From April 2020
16-17	£4.35	£4.55
18-20	£6.15	£6.45
21-24	£7.70	£8.20
Apprentice rate	£3.90	£4.15
National Living Wage	From April 2019	From April 2020
Employees aged 25+	£8.21	£8.72

KEY PAYROLL DATES 2020

1 April	National Living Wage and National Minimum Wage new rates become effective
6 April	Start of new tax year. New tax/NICs bands and thresholds effective
19 April	Deadline for final RTI submission of the year (19 April falls on a Sunday)
31 May	Issue P60 to employees (31 May falls on a Sunday)
6 July	Return form P11D to HMRC. Deadline for issuing form P11D to employees
19 July	Class 1A payment due (P11Ds) if paying by cheque (19 July is a Sunday)
22 July	Class 1A payment due (P11Ds) if paying electronically
19 October	Class 1B payment due (PSAs) if paying by cheque
22 October	Class 1B payment due (PSAs) if paying electronically



PAYROLL

Fact Card 2020/2021

USEFUL TAX FACTS AND FIGURES

TAX RATES AND ALLOWANCES

UK-wide tax allowances

	2019/20	2020/21
Personal allowance (Regardless of age)	£12,500 pa £1,042 pm £240 pw	£12,500 pa £1,042 pm £240 pw
Income limit for personal allowance	£100,000	£100,000
Blind person's allowance	£2,450	£2,500
Marriage allowance	£1,250	£1,250

Rates for UK

Income tax bands	2019/20	2020/21
20% (basic rate)	£1 - £37,500	£1 - £37,500
40% (higher rate)	£37,501 - £150,000	£37,501 - £150,000
45% (additional rate)	Over £150,000	over £150,000
Emergency tax code	1250L	1250L

Rates for Scotland (£ prefix)

Income tax bands	2019/20	2020/21
19% (starter)	£1 - £2,049	£1 - £2,085
20% (basic)	£2,050 - £12,444	£2,086 - £12,658
21% (intermediate)	£12,445 - £30,930	£12,659 - £30,930
41% (higher)	£30,931 - £150,000	£30,931 - £150,000
46% (additional)	Over £150,000	Over £150,000

* Implemented from the first payday that falls on or after 11 May 2020.

Rates for Wales (£ prefix)

Income tax bands	2019-20	2020/21
20% (basic)	£1 - £37,500	£1 - £37,500
40% (higher)	£37,501 - £150,000	£37,501 - £150,000
45% (additional)	Over £150,000	Over £150,000

STUDENT LOAN RECOVERY

Plan 1	2019/20	2020/21
Employee earnings threshold at which repayment of student loan begins	£18,935 pa	£19,390 pa
	£1,577.91 pm	£1,615.83 pm
	£364.13 pw	£372.88 pw
Rate of deduction	9%	9%
Plan 2		
Employee earnings threshold at which repayment of student loan begins	£25,725 pa	£26,575 pa
	£2,143.75 pm	£2,214.58 pm
	£494.71 pw	£511.05 pw
Rate of deduction	9%	9%
Post graduate loans		
Employee earnings threshold at which repayment of student loan begins	£21,000 pa	£21,000 pa
	£1,750.00 pm	£1,750.00 pm
	£403.84 pw	£403.84 pw
Rate of deduction	6%	6%

PENSIONS CAP/ALLOWANCES

	2019/20	2020/21
Annual allowance	£40,000	£40,000
Lifetime allowance	£1,055,000	£1,073,100
Automatic enrolment earnings trigger	£10,000	£10,000
Automatic enrolment lower qualifying earnings start point	£6,136	£6,240
Automatic enrolment upper qualifying earnings limit	£50,000	£50,000

pa - per annum . pm - per month . pw - per week

STATUTORY PAYMENTS

	2019/20	2020/21
Qualifying earnings level	£118 pw	£120 pw
Statutory maternity pay (SMP)		
First 6 weeks	90% of AWE	90% of AWE
Further 33 weeks	lesser of 90% of AWE or £148.68	lesser of 90% of AWE or £151.20
Statutory adoption pay (SAP)		
First 6 weeks	90% of AWE	90% of AWE
Further 33 weeks	lesser of 90% of AWE or £148.68	lesser of 90% of AWE or £151.20
Statutory paternity pay (SPP)		
Two weeks	lesser of 90% of AWE or £148.68	lesser of 90% of AWE or £151.20
Statutory shared parental pay (ShPP)		
Maximum of 37 weeks	lesser of 90% of AWE or £148.68	lesser of 90% of AWE or £151.20
Statutory parental bereavement pay (SPBP) <small>Currently applies to England, Wales and Scotland</small>		
2 weeks		lesser of 90% of AWE or £151.20
Employers can recover 92% of SMP, SAP, SPP, ShPP and SPBP paid.		
Statutory sick pay (SSP)		
Standard weekly rate	£94.25	£95.85

AWE - average weekly earnings

NATIONAL INSURANCE

	2019/20	2020/21	
Employment allowance	£3,000 pa	£4,000 pa*	
<small>*Only available to eligible employers from 6th April 2020</small>			
Thresholds 2020-21			
Class 1 NICs	Weekly	Monthly	Annual
Lower earnings limit (LEL)	£120	£520	£6,240
Primary threshold (PT)	£183	£792	£9,500
Secondary threshold (ST)	£169	£732	£8,788
Upper earnings limit (UEL)	£962	£4,167	£50,000
Upper Secondary Threshold (UST) for under 21s	£962	£4,167	£50,000
Apprentice Upper Secondary Threshold (AUST) for under 25s	£962	£4,167	£50,000
Rates 2020/21			
Employee (primary contributions) Category letter	LEL to PT	Above PT to UEL	Above UEL
A, H (apprentice under 25), M (under 21)	0%	12%	2%
J, Z (under 21 deferment)	0%	2%	2%
B	0%	5.85%	2%
C	NIL	NIL	NIL
Employer (secondary contributions) Category letter	LEL to ST	Above ST to UEL/UST/AUST	Above UEL/UST/AUST
A, B, C and J	0%	13.8%	13.8%
H (apprentice under 25), M (under 21), Z (under 21 deferment)	0%	0%	13.8%
For benefits provided in 2020/21			
Class 1A and Class 1B NICs			13.8%
Class 3 Voluntary Contributions			£15.30