

PAYROLL END OF YEAR FACTSHEET

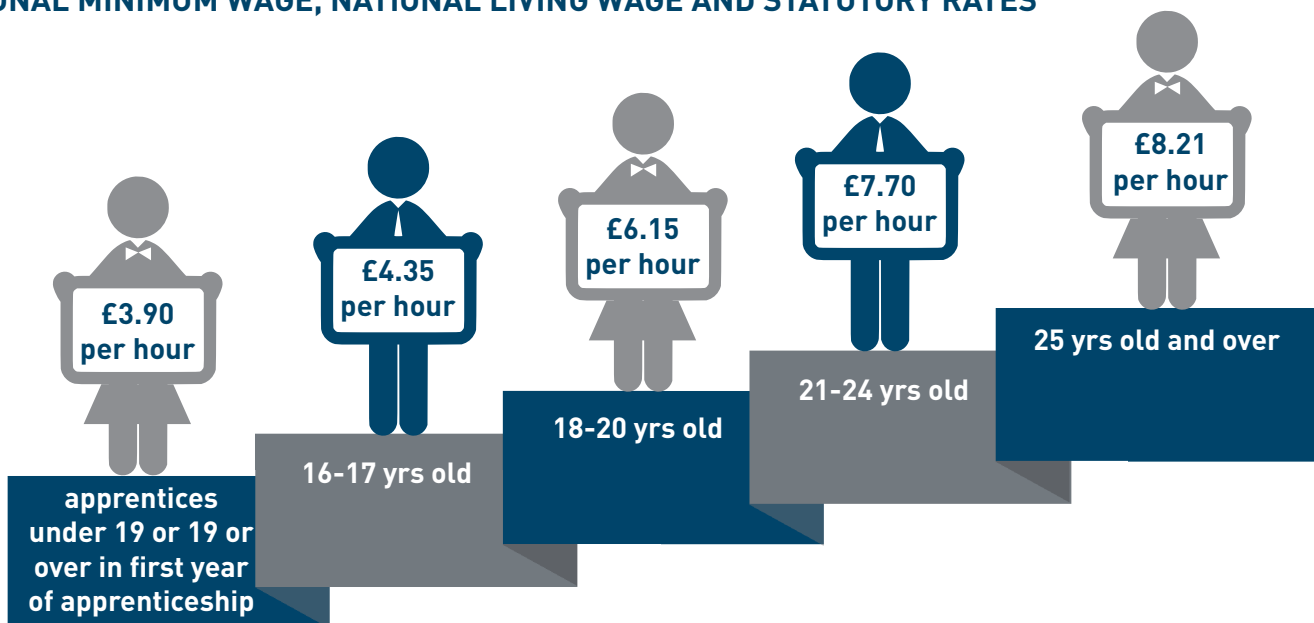
IMPORTANT DATES FOR 2018/19 END OF YEAR PROCESS

5th April 2019	Final RTI FPS (Full Payment Submission) Submission deadline to HMRC.
19th April 2019	EPS Deadline (Employer Payment Submission for any Statutory Recovery or CIS deductions suffered) and amendments to final submission deadline, note this may incur late filing penalties if changes to employee payments made.
4 April 2019	Gender Pay Gap Reporting - Private and Voluntary Sectors – Effective 5 April 2018
30 March 2019	Gender Pay Gap Reporting - Public Sector – Effective 31 March 2018



2019/20 PAYROLL CHANGES: Effective April 2019

NATIONAL MINIMUM WAGE, NATIONAL LIVING WAGE AND STATUTORY RATES



SMP	90% Average Weekly Earnings for first 6 weeks, increase to £148.68 per week or 90% average weekly earnings, whichever is lower for remaining 33 weeks
SPP	£148.68 per week or 90% average weekly earnings, whichever is lower
SAP	90% Average Weekly Earnings for first 6 weeks, £148.68 per week or 90% average weekly earnings, whichever is lower for remaining 33 weeks
SSP	Increase to £94.25 per week
SMP/SPP/SAP Recovery	92% Large Employers (NIC above £45,000 pa for previous tax year) or 103% Small Employers (NIC below £45,000 pa for previous tax year)
Student Loan Plan - Type 1	Annual threshold increased to £18,935. Earnings above are calculated at 9%.
Student Loan Plan - Type 2	Annual threshold increased at £25,725. Earnings above are calculated at 9%.
New Postgraduate Loan Plan	Annual threshold introduced at £21,000. Earnings above are calculated at 6%.

UK INCOME TAX THRESHOLDS

PAYE Tax Threshold	£12,500.00 per annum (£1041.67 pcm)
Emergency Tax Code	1250L
Tax Code Uplifts	L = +65 , M = +71 , N = +59
20% (basic rate)	£1 to £37,500
40% (higher rate)	£37,501 to £150,000
45% (additional rate)	over £150,000 (no change)



NATIONAL INSURANCE THRESHOLDS



Class 1 NICs	Weekly	Monthly	Annual
Lower earnings limit (LEL)	£118	£512	£6,136
Primary Threshold	£166	£719	£8,632
Secondary Threshold	£166	£719	£8,632
Upper earnings limited (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

SCOTTISH INCOME TAX THRESHOLDS

19%	0 - £2,049
20%	£2,050 - £12,444
21%	£12,445 - £30,930
41%	£30,931 - £150,000
46%	£150,001 and above

WELSH INCOME TAX THRESHOLDS – NEW FOR 2019/20

20% (basic rate)	£1 to £37,500
40% (higher rate)	£37,501 to £150,000
45% (additional rate)	over £150,000 (no change)



POINTS TO NOTE




Hours on a Payslip Regulations: From 6 April 2019 all employers will be required to include on payslips the number of hours worked by an employee for which they are being paid, but only in situations where the employee's pay varies because of the time worked. For more information please visit: <https://bit.ly/2SP4bmr>



Auto Enrolment: Minimum contributions increased to 5% total, with 3% employee and 2% employer as standard minimum. Proposed qualifying earnings increased to lower level £6,032 (£503 pcm) and upper level £46,350 (£3,862.50 pcm).




 **Apprenticeship Levy:** As per last year, all companies with 'Pay Bill' (employee earnings subject to Class 1a NIC) of £3 million and over in 2018/19 and expected to be over £3 million in 2019/20 (total pay bill for all connected companies) must pay a 0.5% Apprenticeship Levy. An annual allowance of £15,000 is available to offset against the levy which is applied cumulatively across the tax year (£1,250 pcm).




 **Employment Allowance (EA) £3,000 available for 2019/20 tax year:** deducted from Employers National Insurance paid during the tax year.




 **BIK Cars:** If registered before 6 April 2019 or 'pay rolled' in the 2018/19 Tax Year, this must continue to be reported via payroll.



 **Holiday Pay Calculation:** Several recent Employment Appeal Tribunal case rulings have supported that voluntary, as well as contractual, overtime should be considered when calculating holiday pay. For more information (add link to webpage article)



 **Gender Pay Gap Reporting;** Reminder that all employers with over 250 employees are required to register with the governments GPGR service and publish statutory calculations each year showing how large the pay gap is between their male and female employees. There are 2 sets of regulations which carry different reporting deadlines as follows;



→ Private and Voluntary Sectors – Effective 5 April 2018, Deadline to report 4 April 2019

→ Public Sector – Effective 31 March 2018, Deadline to report 30 March 2019

For further advice regarding our payroll services, please contact us:

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