



Payroll Fact Card 2018/2019

Important dates, facts and figures you need to help run your payroll effectively and keep compliant throughout the year.

Income Tax



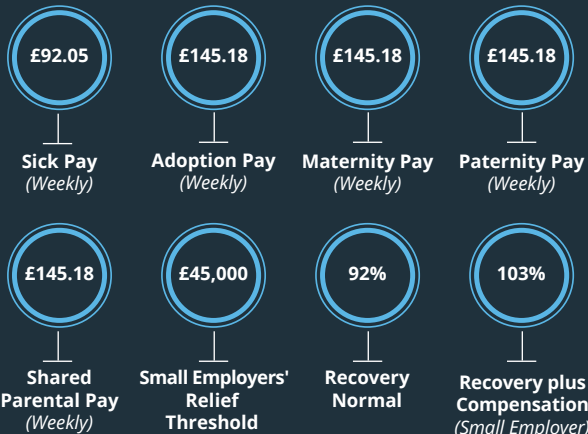
Tax Bands		Tax Bands Scotland	
Rate	Band(£)	Rate	Band(£)
20%	0 - 34,500	19%	0 – 2,000
40%	34,501 - 150,000	20%	2,000 – 12,150
45%	Over 150,000	21%	12,151 – 31,580
		41%	31,581 – 150,000
		46%	Over 150,000

Tax Codes		Tax Codes Scotland	
Emergency Tax Code	1185L	Emergency Tax Code	1185L
L Suffix Uplift	+35	L Suffix Uplift	+35
M Suffix Uplift	+39	M Suffix Uplift	+39
N Suffix Uplift	+31	N Suffix Uplift	+31

Student Loans

Threshold Plan 1	£18,330
Threshold Plan 2	£25,000
Rate	9%

Statutory Payments



Key Payroll Dates



6 April 2018 *New tax bands effective*

19 April 2018 *Deadline for final RTI submission of the year*

31 May 2018 *Issue P60 to employees*

6 July 2018 *Return forms P11D to HMRC*

19 July 2018 *Class 1A payment due (P11Ds) if paying by cheque*

22 July 2018 *Class 1A payment due (P11Ds) if paying electronically*

19 October 2018 *Class 1B payment due (P11Ds) if paying by cheque*

22 October 2018 *Class 1B payment due (P11Ds) if paying electronically*



Visit iris.co.uk/yearend to learn more about the training courses and stationery IRIS offer.

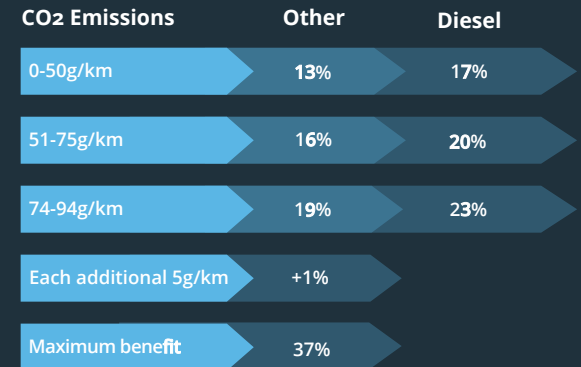
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Please note, whilst every effort has been made to ensure this information is correct, please check with HMRC if unsure.

Company Cars (2018/2019 onwards)



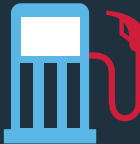
Appropriate Percentage



*Diesel cars that meet Real Driving Emissions Step 2 (RDE2), are exempt from the 4% supplement i.e. same as **Other**

Fuel Scale Charge

The taxable benefit is obtained by multiplying the fuel scale charge of £23,400 by the appropriate percentage used to calculate the car benefit. Company van fuel benefit surcharge £610 for tax year 2017/2018



HMRC Advisory Fuel Rates from 1 Dec 2017 (Pence per mile)

	Petrol	LPG
1400cc or less	11p	7p
1401 to 2000cc	14p	9p
Over 2000cc	21p	14p
	Diesel	
1600cc or less	9p	
1601 to 2000cc	11p	
Over 2000cc	13p	

Current Approved Mileage Allowance Rates

	First 10,000 miles	Each subsequent mile
Privately owned car	45p	25p
Bicycle rate	20p	20p
Motorcycle rate	24p	24p
Passenger rate (each)	5p	5p

National Insurance

NI Bands												
Pay Period	LEL		ST		PT		UEL		UST		AUST	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Weekly	113	116	157	162	157	162	866	892	866	892	866	892
2 Weekly	226	232	314	324	314	324	1,731	1,783	1,731	1,783	1,731	1,783
4 Weekly	452	464	628	648	628	648	3,432	3,566	3,462	3,566	3,462	3,566
Monthly	490	503	680	702	680	702	3,750	3,863	3,750	3,863	3,750	3,863
Annual	5,876	6,032	8,164	8,424	8,164	8,424	45,000	46,350	45,000	46,350	45,000	46,350
LEL = Lower Earnings Limit ST = Secondary Threshold					PT = Primary Threshold UEL = Upper Earnings Limit				UST = Upper Secondary Threshold AUST = Upper Secondary Threshold for Apprentices			

Band	NI Rates (Employee) (%)				NI Rates (Employer) (%)		
	A,M,H	B	C	J,Z	A,B,C,J	M,Z	H
<LEL	Nil	Nil	Nil	Nil	Nil	Nil	Nil
LEL to Threshold	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Threshold to UEL	12	5.85	Nil	2	13.8		
ST to UST/AUST						Nil	Nil
>UEL/UST/AUST	2	2	Nil	2	13.8	13.8	13.8

Automatic Enrolment & Pensions



	Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi-Annual	Annual
Qualifying Earnings Lower Threshold	£116	£232	£464	£503	£1,508	£3,016	£6,032
Automatic Enrolment Trigger	£192	£384	£768	£833	£2,499	£4,998	£10,000
Qualifying Earnings Upper Threshold	£892	£1,783	£3,566	£3,863	£11,588	£23,175	£46,350

Miscellaneous



National Minimum Wage



Living Wage

Age 25+

£7.83

Construction Industry Scheme

Registered Rate (Matched Net) **20%**

Unregistered Rate **30%**

VAT Rate **20%**

Employment Allowance

£3,000

Apprenticeship Levy

0.5%

Levy Allowance

£15,000

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600 Fax: 0844 366 7828 helpdesk@ir-efile.gov.uk	Tel: 0300 200 3200 Tel: 0300 200 3211 (new business)
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