



Payroll Fact Card

2019/2020

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

Income Tax



Tax Bands rest of UK		Tax Bands Scotland	
Rate	Band (£)	Rate	Band (£)
20%	1 - 37,500	19%	1 - 2,049
40%	37,501 - 150,000	20%	2,050 - 12,444
45%	Over 150,000	21%	12,445 - 30,930
		41%	30,931 - 150,000
		46%	Over 150,000

Tax Bands Wales	
Rate	Band (£)
20%	1 - 37,500
40%	37,501 - 150,000
45%	Over 150,000

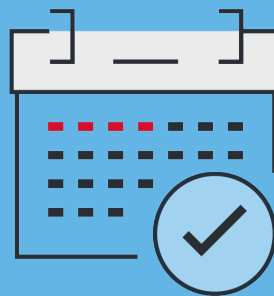
Tax Codes rest of UK		Tax Codes Scotland	
Emergency Tax Code	Code	Emergency Tax Code	Code
L Suffix Uplift	+65	L Suffix Uplift	+65
M Suffix Uplift	+71	M Suffix Uplift	+71
N Suffix Uplift	+59	N Suffix Uplift	+59

Tax Codes Wales	
Emergency Tax Code	Code
L Suffix Uplift	+65
M Suffix Uplift	+71
N Suffix Uplift	+59

Student Loans	
Threshold Plan 1	£18,935
Threshold Plan 2	£25,725
Rate	9%

Postgraduate Loans	
Threshold	£21,000
Rate	6%

Key Payroll Dates



- 6** April 2019 *New tax bands effective*
- 31** May 2019 *Issue P60s to employees*
- 6** July 2019 *Return forms P11D to HMRC*
- 19** July 2019 *Class 1A payment due (P11Ds) if paying by cheque*
- 22** July 2019 *Class 1A payment due (P11Ds) if paying electronically*
- 19** October 2019 *Class 1B payment due (P11Ds) if paying by cheque*
- 22** October 2019 *Class 1B payment due (P11Ds) if paying electronically*



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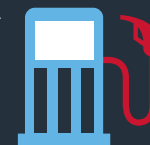
Please note, whilst every effort has been made to ensure this information is correct, please check with HMRC if unsure.

Company Cars

CO2 Emissions	Appropriate Percentage	
	Electric, Petrol, RDE2	Diesel Not RDE2
0-50g/km	16%	20%
51-75g/km	19%	23%
76-94g/km	22%	26%
95g/km	23%	27%
Each additional 5g/km	+1%	
Maximum benefit in all cases	37%	

Fuel Scale Charge

The taxable benefit is obtained by multiplying the fuel scale charge of £24,100 by the appropriate percentage used to calculate the car benefit. Company van fuel benefit surcharge £655.



HMRC Advisory Fuel Rates from 1 Dec 2018 (Pence per mile)

	Petrol	LPG
1400cc or less	12p	8p
1401 to 2000cc	15p	10p
Over 2000cc	22p	15p
Diesel		
1600cc or less	10p	
1601 to 2000cc	12p	
Over 2000cc	14p	

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
	2019-20	2019-20	2019-20	2019-20	2019-20	2019-20
Weekly	118	166	166	962	962	962
2 Weekly	236	332	332	1,924	1,924	1,924
4 Weekly	472	664	664	3,847	3,847	3,847
Monthly	512	719	719	4,167	4,167	4,167
Annual	6,136	8,632	8,632	50,000	50,000	50,000
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	Rates (Employee) (%)				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	£118	£236	£472	£512	£1,534	£3,068	£6,136
Automatic Enrolment Trigger	£192	£384	£768	£833	£2,499	£4,998	£10,000
Qualifying Earnings Upper Threshold	£962	£1,924	£3,847	£4,167	£12,500	£25,000	£50,000

Statutory Payments

SAP/SMP Rate (Weekly)	148.68
SPP/ShPP Rate (Weekly)	148.68
SSP Rate (Weekly)	94.25
Small Employers' Relief Threshold	45,000
Recovery Normal / Small Employer	92% / 100%
Compensation (Small Employer)	3%



Miscellaneous



National Minimum Wage

Apprentice Rate U19	Apprentice Rate Year 1	Age 16 and 17	Age 18 to 20	Age 21 to 24
£3.90	£3.90	£4.35	£6.15	£7.70

Living Wage

Age 25+

£8.21

Construction Industry Scheme

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

Unregistered Rate **30%**

VAT Rate **20%**

Employment Allowance

£3,000

Statutory Maximum Redundancy Pay

£508 per week

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)
For IRIS Payroll Sales	For Earnie Payroll Sales
0344 815 5656 sales@iris.co.uk	0344 815 5677 earniesales@iris.co.uk

IRIS Products	Phone	Website
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