



Payroll Fact Card

2021/2022

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 Wales	
Rate	Band(£)	Rate	Band(£)
20%	1 - 37,700	20%	1 - 37,700
40%	37,701 - 150,000	40%	37,701 - 150,000
45%	Over 150,000	45%	Over 150,000

Tax Bands Scotland			
Rate	Band(£) April (6th April - 5th April)		
19%	1 - 2,097		
20%	2,098 - 12,726		
21%	12,727 - 31,092		
41%	31,093 - 150,000		
46%	Over 150,000		

Tax Codes rest of UK		Tax Codes Scotland	
Emergency Tax Code	1257L	Emergency Tax Code	1257L
L Suffix Uplift	7	L Suffix Uplift	7
M Suffix Uplift	8	M Suffix Uplift	8
N Suffix Uplift	6	N Suffix Uplift	6

Tax Codes Wales			
Emergency Tax Code	1257L		
L Suffix Uplift	7		
M Suffix Uplift	8		
N Suffix Uplift	6		

Student Loans	
Threshold Plan 1	£19,895
Threshold Plan 2	£27,295
Threshold Plan 4 (Scotland)	£25,000
Rate	9%

Postgraduate Loans	
Threshold	£21,000
Rate	6%

Key Payroll Dates



- 6** April 2021 *New tax year begins*
- 31** May 2021 *Issue P60s to employees*
- 6** July 2021 *Return forms P11D to HMRC*
- 19** July 2021 *Class 1A payment due (P11Ds) if paying by cheque*
- 22** July 2021 *Class 1A payment due (P11Ds) if paying electronically*
- 19** October 2021 *Class 1B payment due (P11Ds) if paying by cheque*
- 22** October 2021 *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

Car and Fuel Benefits 2021-2022 WLTP (cars registered from 6 April 2020)						
CO2 Emissions						
CO2 (g/km)	Zero Emissions (Miles)	(%)	CO2 (g/km)	(%)	CO2 (g/km)	(%)
0	N/A	1	70-74	18	120-124	28
1-50	>129	1	75-79	19	125-129	29
1-50	70-129	4	80-84	20	130-134	30
1-50	40-69	7	85-89	21	135-139	31
1-50	30-39	11	90-94	22	140-144	32
1-50	<30	13	95-99	23	145-149	33
51-54		14	100-104	24	150-154	34
55-59		15	105-109	25	155-159	35
60-64		16	110-114	26	160-164	36
65-69		17	115-119	27	164-169	37
					170+	37

Add 4% to a maximum of 37% for diesel cars, but not diesel cars meeting RDE2 standard

HMRC Advisory Fuel Rates from 1 March 2021 (Pence per mile)

	Petrol	LPG
1400cc or less	10p	7p
1401 to 2000cc	11p	8p
Over 2000cc	17p	12p

	Diesel
1600cc or less	8p
1601 to 2000cc	10p
Over 2000cc	12p

Hybrid cars are treated as either petrol or diesel for this purpose.

The advisory electricity rate for fully electric cars is 4p per mile. Electricity is not a fuel for car fuel benefit purposes.

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
Weekly	120	170	184	967	967	967
2 Weekly	240	340	368	1,934	1,934	1,934
4 Weekly	480	680	736	3,867	3,867	3,867
Monthly	520	737	797	4,189	4,189	4,189
Annual	6,240	8,840	9,568	50,270	50,270	50,270
LEL = Lower Earnings Limit ST = Secondary Threshold PT = Primary Threshold UEL = Upper Earnings Limit UST = Upper Secondary Threshold AUST = Upper Secondary Threshold for Apprentice						

Statutory Payments

SAP/SMP/SPBP Rate (Weekly)	151.97
SPP/ShPP Rate (Weekly)	151.97
SSP Rate (Weekly)	96.35
Small Employers' Relief Threshold	45,000
Recovery Normal / Small Employer	92% / 100%
Compensation (Small Employer)	3%

Miscellaneous



National Minimum Wage



Living Wage

Age 23+

£8.91

Construction Industry Scheme

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

Unregistered Rate **30%**

VAT Rate **20%**

Employment Allowance

£4,000

Statutory Maximum Redundancy Pay

£538 *per week*

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	£120	£240	£480	£520	£1,560	£3,120	£6,240
Automatic Enrolment Trigger	£192	£384	£768	£833	£2,499	£4,998	£10,000
Qualifying Earnings Upper Threshold	£967	£1,934	£3,867	£4,189	£12,568	£25,135	£50,270

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	
0344 815 5656 sales@iris.co.uk	
For IRIS Payroll Professional Sales (formerly Star)	
0345 057 3708 sales@iris.co.uk	

You can use these handy contact details to get in touch about any of our software or services, plus much more.