



Payroll Fact Card 2022/2023

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 - 2,162		
20%	2,163 - 13,118		
21%	13,119 - 31,092		
41%	31,093 - 150,000		
46%	Over 150,000		

Tax Codes rest of UK

Emergency Tax Code	1257L	Emergency Tax Code	1257L
L Suffix Uplift	0	L Suffix Uplift	0
M Suffix Uplift	0	M Suffix Uplift	0
N Suffix Uplift	0	N Suffix Uplift	0

Tax Codes Wales

Emergency Tax Code	1257L		
L Suffix Uplift	0		
M Suffix Uplift	0		
N Suffix Uplift	0		

Student Loans

Threshold Plan 1	£20,195
Threshold Plan 2	£27,295
Threshold Plan 4 (Scotland)	£25,375
Rate	9%

Postgraduate Loans

Threshold	£21,000
Rate	6%

Key Payroll Dates



- 6** April 2022 *New tax year begins*
- 31** May 2022 *Issue P60s to employees*
- 6** July 2022 *Return forms P11D to HMRC*
- 19** July 2022 *Class 1A payment due (P11Ds) if paying by cheque*
- 22** July 2022 *Class 1A payment due (P11Ds) if paying electronically*
- 19** October 2022 *Class 1B payment due (P11Ds) if paying by cheque*
- 22** October 2022 *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 2022-2023 WLTP (cars registered from 6 April 2020)						
CO2 Emissions						
CO2 (g/km)	Electric Range (Miles)	(%)	CO2 (g/km)	(%)	CO2 (g/km)	(%)
0	N/A	2	70-74	19	120-124	29
1-50	>129	2	75-79	20	125-129	30
1-50	70-129	5	80-84	21	130-134	31
1-50	40-69	8	85-89	22	135-139	32
1-50	30-39	12	90-94	23	140-144	33
1-50	<30	14	95-99	24	145-149	34
51-54		15	100-104	25	150-154	35
55-59		16	105-109	26	155-159	36
60-64		17	110-114	27	160-164	37
65-69		18	115-119	28	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 2022 (Pence per mile)

The advisory electricity rate for fully electric cars is 5p/mile
Hybrid cars are treated as either petrol or diesel cars for advisory fuel rates.
Electricity is not a fuel for car fuel benefit purposes.

	Petrol	LPG
1400cc or less	13p	9p
1401 to 2000cc	15p	10p
Over 2000cc	22p	15p
Diesel		
1600cc or less	11p	
1601 to 2000cc	13p	
Over 2000cc	16p	

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	FUST	UEL	UST	AUST	VUST
Weekly	123	175	190	481	967	967	967	967
2 Weekly	246	350	380	962	1,934	1,934	1,934	1,934
4 Weekly	492	700	760	1924	3,867	3,867	3,867	3,867
Monthly	533	758	823	2083	4,189	4,189	4,189	4,189
Annual	6,396	9,100	9,880	25,000	50,270	50,270	50,270	50,270
LEL = Lower Earnings Limit ST = Secondary Threshold PT = Primary Threshold FUST - Freeport Upper Secondary Threshold UEL = Upper Earnings Limit UST = Upper Secondary Threshold AUST = Upper Secondary Threshold for Apprentice VUST - Veterans Upper Secondary Threshold								



Miscellaneous



National Minimum Wage

Apprentice Rate U19 Apprentice Rate Year 1 Age 16 and 17 Age 18 to 20 Age 21 to 22



Living Wage

Age 23+



Construction Industry Scheme

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

Unregistered Rate **30%**

VAT Rate **20%**

Employment Allowance

£5,000

Statutory Maximum Redundancy Pay

£544 *per week*

Statutory Payments

SAP/SMP/SPBP Rate (Weekly)	156.66
SPP/ShPP Rate (Weekly)	156.66
SSP Rate (Weekly)	99.35
Small Employers' Relief Threshold	45,000
Recovery Normal / Small Employer	92% / 100%
Compensation (Small Employer)	3%

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

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Letter	Rates (Employee) (%)		Rates (Employer) (%)			
	PT to UEL	> UEL	ST to PT	PT to FUST	FUST to UEL, UST, AUST, VUST	> UEL, UST, AUST, VUST
A	13.25	3.25	15.05	15.05	15.05	15.05
B	7.10	3.25	15.05	15.05	15.05	15.05
C	0	0	15.05	15.05	15.05	15.05
F	13.25	3.25	0	0	15.05	15.05
H	13.25	3.25	0	0	0	15.05
I	7.10	3.25	0	0	15.05	15.05
J	3.25	3.25	15.05	15.05	15.05	15.05
L	3.25	3.25	0	0	15.05	15.05
M	13.25	3.25	0	0	0	15.05
S	0	0	0	0	15.05	15.05
V	13.25	3.25	0	0	0	15.05
X	0	0	0	0	0	0
Z	3.25	3.25	0	0	0	15.05

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