

## EMPLOYER INFO



£4,000

Employment Allowance

The Employment Allowance is an annual amount that is available to businesses and charities (with some exclusions) to offset against their Class 1 secondary NIC's bill. The amount available is £4,000 for tax year 2021-22. From April 2020 the Employment Allowance is restricted to organisations with secondary NIC's bills below £100,000 in the previous tax year and capacity within the relevant de minimis state aid cap



£45,000

Small Employers Relief Threshold

Your company qualifies for small employers' relief if the total of your employer and employee liability for national insurance (NI) contributions was £45,000 or less in the last complete tax year



92%

Recovery (Large Employer)

As an employer, you can usually reclaim 92% of employees' Statutory Maternity Pay, Paternity Pay, Adoption and Shared Parental Pay



100%

Recovery (Small Employer)  
+3 Compensations

Small Employer (defined as those with less than £45,000 gross NIC's paid in previous tax year) are entitled to recover 103% (100% plus 3% compensation)

### CONSTRUCTION INDUSTRY SCHEME

Registered rate (matched net)	20%
Unregistered rate	30%
VAT rate	20%

## KEY DATES

6th APRIL

New tax bands effective

19th APRIL

Deadline for final RTI submission of the tax year

31st MAY

Issue P60 to employees

6th JULY

Return forms P11D to HMRC

19th JULY

Class 1A payment due (P11Ds) if paying by cheque

22nd JULY

Class 1A payment due (P11Ds) if paying electronically

19th OCT

Class 1B payment due if paying by cheque

22nd OCT

Class 1B payment due if paying electronically

## FOR MORE INFORMATION OR A QUICK CHAT CONTACT:



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*The information in this tax card is based upon the 2021 budget and other earlier announcements and may be subject to amendment by the Finance Act.*

## HMRC CONTACT DETAILS:

HMRC Employer Helpline

General enquires:  
tel: 0300 200 3200

New business enquires:  
tel: 0300 200 3211

HMRC Online Service Helpline

General enquires:  
tel: 0300 200 3600  
fax: 0844 386 7828  
helpdesk@ir-efile.gov.uk

**Garbutt + Elliott**

Chartered Accountants + Business Advisors



York 01904 464 100 | Leeds 0113 273 9600  
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*Please note whilst every effort has been made to ensure this information is correct, please check with HMRC if unsure.*

**Garbutt + Elliott**  
Chartered Accountants + Business Advisors

# PAYROLL FACT CARD

2021 - 2022



## INCOME TAX

TAX CODES England & Northern Ireland	
Emergency Tax Code	1257L

TAX CODES Wales	
Emergency Tax Code	C1257L

TAX CODES Scotland	
Emergency Tax Code	S1257L

TAX BANDS England, Northern Ireland & Wales	
Rate	Band (£)
20%	up to £37,700
40%	£37,701 - £150,000
45%	above £150,000

TAX BANDS Scotland	
Rate	Band
19%	up to £2,097
20%	£2,098 - £12,726
21%	£12,727 - £31,092
41%	£31,093 - £150,000
46%	above £150,000

STUDENT LOANS		
Plan	Threshold	Rate
Plan 1	£19,895 pa / £1657.91 pm	9%
Plan 2	£27,295 pa / £2274.58 pm	9%
Postgraduate	£21,000 pa / £1750.00 pm	6%
Plan 4 (Scotland)	£25,000 pa / £2083.33 pm	9%

## NATIONAL INSURANCE

Rate Period	CLASS 1 NI BANDS											
	LEL		ST		PT		UEL		UST		AUST	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Weekly	£120	£120	£169	£170	£183	£184	£962	£967	£962	£967	£962	£967
2 Weekly	£240	£240	£338	£340	£366	£368	£1,924	£1,934	£1,924	£1,934	£1,924	£1,934
4 Weekly	£480	£480	£676	£680	£731	£736	£3,848	£3,867	£3,848	£3,848	£3,848	£3,848
Monthly	£520	£520	£732	£737	£792	£797	£4,167	£4,189	£4,167	£4,189	£4,167	£4,189
Annual	£6,240	£6,240	£8,788	£8,840	£9,500	£9,568	£50,000	£50,270	£50,000	£50,270	£50,000	£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 Apprentices

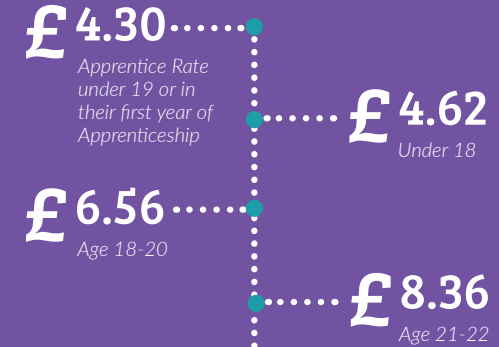
Employee (Primary Contributions) Category Letter	LEL to PT	Above PT to UEL	Above UEL
A, H (apprentice under 25), M (under 21)	0%	12%	2%
J, Z (under 21 deferment)	0%	2%	2%
B	0%	5.85%	2%
C	Nil	Nil	Nil

Employer (Secondary Contributions) Category Letter	LEL to ST	Above ST to UEL/UST/AUST	Above UEL/UST/AUST
A, B, C and J	0%	13.8%	13.8%
H (apprentice under 25), M (under 21), Z (under 21 deferment)	0%	0%	13.8%

AUTO ENROLMENT & PENSIONS 2020/2021								
	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	£962	£1,924	£3,847	£4,167	£12,500	£25,000	£50,000	

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## NATIONAL MINIMUM WAGE: 1ST APRIL 2021



£8.91 .....  
Living Wage (Age 23 and above)

## STATUTORY PAYMENTS

