

Income Tax

Tax Bands England and Northern Ireland		Tax Bands Scotland	
Rate	Band (£)	Rate	Band (£)
20%	1 - 37,700	19%	1 - 2,162
40%	37,701 -150,000	20%	2,163- 13,118
45%	Over 150,000	21%	13,119 - 31,092
		41%	31,093 -150,000
		46%	Over 150,000

Tax Bands Wales

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

Tax Codes England and Northern Ireland		Tax Codes Scotland	
Emergency Tax Code	1257L	Emergency Tax Code	1257L
L Suffix Uplift	N/A	L Suffix Uplift	N/A
M Suffix Uplift	N/A	M Suffix Uplift	N/A
N Suffix Uplift	N/A	N Suffix Uplift	N/A

Tax Codes Wales

Emergency Tax Code	1257L		
L Suffix Uplift	N/A	N Suffix Uplift	N/A
M Suffix Uplift	N/A		

Student Loans

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

Postgraduate Loans

Threshold Plan 1	£21,000
Rate	6%

Key Payroll Dates

6 April 2022	New tax bands effective
31 May 2022	Issue P60 to employees
6 July 2022	Return form P11D to HMRC
19 July 2022	Class 1A payment due (P11Ds) if paying by cheque

22 July 2022

19 October 2022

22 October 2022

Class 1A payment due (P11Ds) if paying electronically

Class 1B payment due (P11Ds) if paying cheque

Class 1B payment due (P11Ds) if paying electronically

Company Cars

CO ₂ 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	37%	

Fuel Scale Charge

The taxable benefit is obtained by multiplying the fuel scale charge of £25,300 by the appropriate percentage used to calculate the car benefit. Company van fuel benefit surcharge £688.

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

	Petrol	LPG
1400cc or less	13p	8p
1401 to 2000cc	15p	10p
Over 2000cc	22p	15p
	Electric	Diesel
1600cc or less	5p	11p
1601 to 2000cc	5p	13p
Over 2000cc	5p	16p

Current Approved Mileage Allowance Rates

Vehicle	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

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



Payroll People Solutions

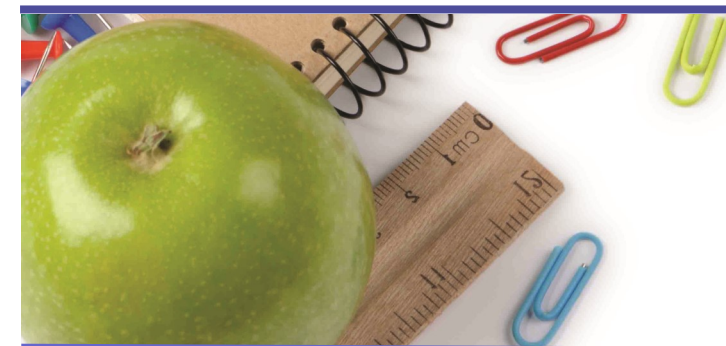
The ones you can trust



Payroll People Solutions

Payroll Fact Card

2022-2023



Get in touch with PPS on 0121 569 3300
or visit www.payroll-hr.co.uk



National Insurance								
NI Bands (£)								
Pay Period	LEL	PT	ST	FUST	UST	AUST	VUST	UEL
	22/23	22/23	22/23	22/23	22/23	22/23	22/23	22/23
Weekly	123	190	175	481	967	967	967	967
Monthly	533	823	758	2083	4189	4189	4189	4189
Annual	6396	9880	9100	25,000	50,270	50,270	50,270	50,270
LEL = Lower Earnings Limit PT = Primary Threshold ST = Secondary Threshold FUST= Freeport Upper Secondary Threshold UST (under 21) = Upper Secondary Threshold AUST = Upper Secondary Threshold for Apprentices VUST = Upper Secondary Threshold for Veterans UEL = Upper Earnings Limit								

Band (Includes 1.25% NHS Levy)	NI Rates (Employee) (%)			
	A,F,H,M,V	B,I	C,S	J,L,Z
LEL to Primary Threshold	Nil	Nil	Nil	Nil
Primary Threshold to UEL	13.25	7.1	Nil	3.25
> UEL	3.25	3.25	Nil	3.25

Band (Includes 1.25% NHS Levy)	NI Rates (Employer) (%)		
	A,B,C,J	F,I,L,S	H,M,V,Z
LEL to Secondary Threshold	Nil	Nil	Nil
Secondary Threshold to Freeport UST	15.05	Nil	Nil
Freeport Threshold to UEL/UST under 21 ,Apprentice & Veterans	15.05	15.05	Nil
>UEL/UST for under 21,Apprentice & Veterans	15.05	15.05	15.05

From 6 April 2022 the rate of National Insurance contributions you pay will change for one year. The amount you contribute will increase by 1.25 percentage points which will be spent on the NHS and social care across the UK.
 From 6 April 2023 National Insurance rates will go back down to 2021 to 2022 levels, and the levy will become a separate new tax of 1.25%.

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

Statutory Payments (on or after 3rd April 2022 except SSP)	
SAP/SMP Rate (Weekly)	156.66
SSP/ShPP Rate (Weekly)	156.66
SPBP Rate Weekly	156.66
SSP Rate (Weekly) (apply on or after 6th April 2022)	99.35
Small Employers' Relief Threshold	45,000
Recovery Normal / Small Employer	92% / 103%
Compensation (Small Employer)	3%

Miscellaneous		
National Minimum Wage	Apprentice Rate aged 19 and over, Year 1	£4.81
	Apprentice Rate U19	£4.81
	Age under 18	£4.81
	Age 18 and 20	£6.83
	Age 21 to 22	£9.18
	Age 23+	£9.50
Living Wage	Age 23+	£9.90
Statutory Maximum Redundancy Pay	£544 per week	