



# Payroll Fact Card 2017/2018

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

## Income Tax

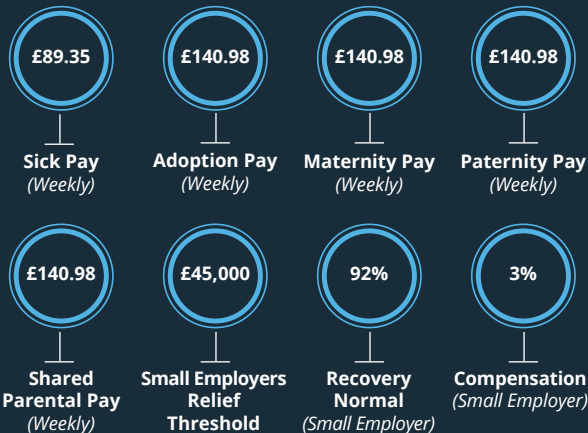


Tax Bands		Tax Bands Scotland	
Rate	Band(£)	Rate	Band(£)
20%	0 - 33,500	20%	0 - 31,930
40%	33,501 - 150,000	40%	31,931 - 150,000
45%	Over 150,000	45%	Over 150,000

Tax Codes		Tax Codes Scotland	
Emergency Tax Code	1150L	Emergency Tax Code	1150L
L Suffix Uplift	+50	L Suffix Uplift	+50
M Suffix Uplift	+55	M Suffix Uplift	+55
N Suffix Uplift	+45	N Suffix Uplift	+45

Student Loans	
Threshold Plan 1	£17,775
Threshold Plan 2	£21,000
Rate	9%

## Statutory Payments



## Key Payroll Dates



- 6** April 2017 *New tax bands effective*
- 19** April 2017 *Deadline for final RTI submission of the year*
- 31** May 2017 *Issue P60 to employees*
- 6** July 2017 *Return forms P11D/P9D to HMRC*
- 19** July 2017 *Class 1A payment due (P11Ds) if paying by cheque*
- 22** July 2017 *Class 1A payment due (P11Ds) if paying electronically*
- 19** October 2017 *Class 1B payment due (P11Ds) if paying by cheque*
- 22** October 2017 *Class 1B payment due (P11Ds) if paying electronically*



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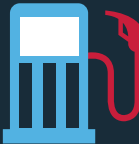
Please note, whilst every effort has been made to ensure this information is correct, please check with HMRC if unsure.

## Company Cars (2017/2018 onwards)







CO2 Emissions	Appropriate Percentage	
	Other	Diesel
0-50g/km	9%	12%
51-75g/km	13%	16%
74-94g/km	17%	20%
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 £22,600 by the appropriate percentage used to calculate the car benefit. Company van fuel benefit surcharge £610.



### HMRC Advisory Fuel Rates from 1 Dec 2016 (Pence per mile)

	Petrol	LPG
	 1400cc or less	11p
 1401 to 2000cc	14p	9p
 Over 2000cc	21p	13p
	Diesel	
 1600cc or less	9p	
 1601 to 2000cc	11p	
 Over 2000cc	13p	

### Current Approved Mileage Allowance Rates

	First 10,000 miles	Each subsequent mile
	Privately owned car	45p
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	
	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18
Weekly	112	113	156	157	155	157	827	866	827	866	827	866
2 Weekly	224	226	312	314	310	314	1,654	1,731	1,654	1,731	1,654	1,731
4 Weekly	448	452	624	628	620	628	3,308	3,462	3,308	3,462	3,308	3,462
Monthly	486	490	676	680	672	680	3,583	3,750	3,583	3,750	3,583	3,750
Annual	5,824	5,876	8,112	8,164	8,060	8,164	43,000	45,000	43,000	45,000	43,000	45,000
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	NI Rates (Employee) (%)				NI 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



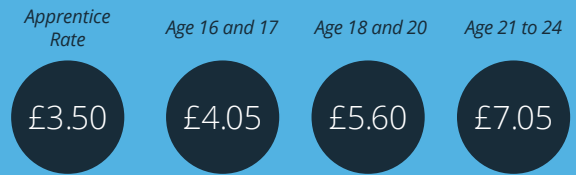
# Automatic Enrolment & Pensions

	Weekly	2 Weekly	4 Weekly	Monthly	Quarterly	Bi-Annual	Annual
Qualifying Earnings Lower Threshold	£113	£226	£452	£490	£1,469	£2,938	£5,876
Automatic Enrolment Trigger	£192	£384	£768	£833	£2,499	£4,998	£10,000
Qualifying Earnings Upper Threshold	£866	£1,731	£3,462	£3,750	£11,250	£22,500	£45,000

# Miscellaneous



## National Minimum Wage



## Living Wage

Age 25+

£7.50

## Construction Industry Scheme

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

Unregistered Rate **30%**

VAT Rate **20%**

## Employment Allowance

£3,000

## Statutory Maximum Redundancy Pay

£479 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
0844 815 5700 sales@iris.co.uk	0844 815 5677 earniesales@iris.co.uk

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