

Payroll Fact Card

2020/2021

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 - 37,500	20%	1 - 37,500
40%	37,501 - 150,000	40%	37,501 - 150,000
45%	Over 150,000	45%	Over 150,000

Tax Bands Scotland			
Rate	Band(£) April (6th April - 10th May)	Rate	Band(£) May (11th May - 5th April)
19%	1 - 2,049	19%	1 - 2,085
20%	2,050 - 12,444	20%	2,086 - 12,658
21%	12,445 - 30,930	21%	12,659 - 30,930
41%	30,931 - 150,000	41%	30,931 - 150,000
46%	Over 150,000	46%	Over 150,000

Tax Codes rest of UK		Tax Codes Scotland	
Emergency Tax Code	1250L	Emergency Tax Code	1250L
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	1250L		
L Suffix Uplift	0		
M Suffix Uplift	0		
N Suffix Uplift	0		

Student Loans

Threshold Plan 1	£19,390
Threshold Plan 2	£26,575
Rate	9%

Postgraduate Loans

Threshold	£21,000
Rate	6%

Key Payroll Dates



6 April 2020 *New tax year begins*

31 May 2020 *Issue P60s to employees*

6 July 2020 *Return forms P11D to HMRC*

19 July 2020 *Class 1A payment due (P11Ds) if paying by cheque*

22 July 2020 *Class 1A payment due (P11Ds) if paying electronically*

19 October 2020 *Class 1B payment due (P11Ds) if paying by cheque*

22 October 2020 *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 2020-2021 WLTP (cars registered from 6 April 2020)						
CO2 Emissions						
CO2 (g/km)	Zero Emissions (Miles)	(%)	CO2 (g/km)	(%)	CO2 (g/km)	(%)
0	N/A	0	70-74	17	120-124	27
1-50	>129	0	75-79	18	125-129	28
1-50	70-129	3	80-84	19	130-134	29
1-50	40-69	6	85-89	20	135-139	30
1-50	30-39	10	90-94	21	140-144	31
1-50	<30	12	95-99	22	145-149	32
51-54		13	100-104	23	150-154	33
55-59		14	105-109	24	155-159	34
60-64		15	110-114	25	160-164	35
65-69		16	115-119	26	165-169	36
					170+	37

HMRC Advisory Fuel Rates from 1 March 2020 (Pence per mile)

	Petrol	LPG
1400cc or less	12p	8p
1401 to 2000cc	14p	10p
Over 2000cc	20p	14p
Diesel		
1600cc or less	9p	
1601 to 2000cc	11p	
Over 2000cc	13p	

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	169	183	962	962	962
2 Weekly	240	338	366	1,924	1,924	1,924
4 Weekly	480	676	731	3,847	3,847	3,847
Monthly	520	732	792	4,167	4,167	4,167
Annual	6,240	8,788	9,500	50,000	50,000	50,000
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)	151.20
SPP/ShPP Rate (Weekly)	151.20
SSP Rate (Weekly)	95.85
Small Employers' Relief Threshold	45,000
Recovery Normal / Small Employer	92% / 100%

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



Miscellaneous



National Minimum Wage



Living Wage

Age 25+

£8.72

Construction Industry Scheme

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

Unregistered Rate **30%**

VAT Rate **20%**

Employment Allowance

£4,000

Statutory Maximum Redundancy Pay

£508 *per week*

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	£962	£1,924	£3,847	£4,167	£12,500	£25,000	£50,000

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	

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