



Payroll Factcard

2023/24

Tax Rates and Allowances

Personal Allowances UK

Personal Allowance	£12,570
Marriage Allowance	£1,260
Income Limit for Personal Allowance	£100,000
Blind Person's Allowance	£2,870

Emergency Tax Code

The emergency tax code is 1257L, operated cumulatively or on a week 1 / month 1 basis.

Tax rates for England, Wales and Northern Ireland

Band	Rate	Earnings
Basic	20%	£1 - 37,700
Higher	40%	£37,701 - 125,140
Additional	45%	Over £125,140

Tax rates for Scotland

Band	Rate	Earnings
Starter	19%	£1 - 2,162
Basic	20%	£2,163 - 13,118
Intermediate	21%	£13,119 - 31,092
Higher	42%	£31,093 - 125,140
Top	47%	Over £125,140

National Insurance Rates and Thresholds

Thresholds	Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	£123	£533	£6,396
Primary Threshold (PT)	£242	£1,048	£12,570
Secondary Threshold (ST)	£175	£758	£9,100
Upper Secondary Threshold, Under 21	£967	£4,189	£50,270
Upper Earnings Limit (UEL)	£967	£4,189	£50,270
Apprentice Upper Secondary Threshold (AUST)	£967	£4,189	£50,270
Freeport Upper Secondary Thresholds (FUST)	£481	£2,083	£25,000
Veterans Upper Secondary Threshold (VUST)	£967	£4,189	£50,270

Employee (Primary Contributions)

Category letter	LEL to PT	PT to UEL	Above EUL
A, F, H, M, V	0%	12%	2%
J, L, Z	0%	2%	2%
B, I	0%	5.85%	2%
C, S	Nil	Nil	Nil

Employer (Secondary Contributions)

Category letter	LEL to ST	ST to UEL/UST/AUST	ST to VUST (year 1)	Above EUL/UST/AUST /VUST/FUST
A, B, C, J	0%	13.8%	13.8%	13.8%
H, M, V, Z	0%	0%	0%	13.8%
F, I, L, S	0%	0%	13.8%	13.8%

Class 1A and Class 1B

Class	Percentage	Due on	Payment due
Class 1A	13.8%	Employer-provided benefits	19 July by post, 22 July electronic
Class 1B	13.8%	PAYE Settlement Agreements	By 22 October

Employment Allowance

Only applicable to eligible employers from 6 April 2020	2022/23	2023/24
	£5,000	£5,000

Apprenticeship levy

	2021/22	2022/23	2023/24
Levy Allowance (per employer)	£15,000	£15,000	£15,000
Apprenticeship Levy Rate	0.5%	0.5%	0.5%

Pension Allowances

Automatic Enrolment

Earnings trigger	£10,000
QEB Lower Limit	£6,240
QEB Upper Limit	£50,270

Other

Annual Allowance	£60,000
Tapered Annual Allowance Minimum	£10,000
Money Purchase Annual Allowance	£10,000
Lifetime Allowance	No longer applicable

Statutory Payments

- Statutory Maternity Pay (SMP)
- Statutory Paternity Pay (SPP)
- Statutory Adoption Pay (SAP)
- Statutory Shared Parental Pay (ShPP)
- Statutory Parental Bereavement Pay (SPBP)

Rates effective from 2 April 2023	
Minimum Average Weekly Earnings must be at least LEL	£123
SMP/SAP weekly rate for first 6 weeks	90% of AWE
Lesser of 90% AWE or the following statutory rates: <ul style="list-style-type: none">• SMP weekly rate for remaining weeks• SAP weekly rate for remaining weeks• SPP weekly rate• ShPP weekly rate• SPBP weekly rate	£172.48
Percentage of payment recoverable	92%
Percentage of repayment coverable (Small Employer's Relief)	103%
Annual NICs threshold for Small Employer's Relief	£45,000

*AWE is Average Weekly Earnings

Statutory Sick Pay

For qualifying days of sickness on or after 6 April 2023	
Minimum Average Weekly Earnings is the LEL	£123
Weekly rate	£109.40

Beneficial Loans

Statutory threshold	£10,000
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Approved Mileage Allowance Payments for Private Vehicles

Cars & Vans	
First 10,000 business miles	45p per mile*
Over 10,000 business	25p per mile
*For NICs purposes, 45p per mile can be reimbursed regardless of the number of business miles	
Motorcycles	24p per mile
Cycles	20p per mile
Passenger rate	5p per mile

Company Cars and Vans

Charge	
Van fuel benefit	£757
Van benefit	£3,960
Car fuel multiplier	£27,800

Employer Supported Childcare

The following applies to all taxpayers, regardless of whether they are UK, Scottish or Welsh. Employees who joined the employer-supported childcare schemes prior to 6 April 2011 continue to receive tax and NI relief up to a maximum of £2,915 per annum. New joiners to the scheme on or after 06 April 2011 up to and including 04 October 2018 receive tax and NI relief according to their predicted marginal rate of tax assessed via the Basic Earnings Assessment which should be calculated each year. Tax and NI relief is calculated as per the following table. For tax purposes these are the maximum amount of relief regardless of the number of jobs held. But NI relief can be given by more than one employer:

Marginal Rate	Maximum weekly voucher order	Maximum monthly voucher order
Basic	£55	£243
Higher	£28	£124
Additional	£25	£110
Pre-6 April 2011 scheme member	£55	£243

National Minimum Wage and National Living Wage

Rates apply from 1 April 2023

Rate	From 1 April 2023
Aged 23 and above (National Living Wage)	£10.42
Aged 21 to 22 inclusive	£10.18
Aged 18 to 20 inclusive	£7.49
Aged under 18 (but above compulsory school leaving age)	£5.28
Apprentices aged under 19	£5.28
Apprentices aged 19 and over, but in first year of apprenticeship	£5.28

The Accommodation Offset daily rate increased from £8.70 to £9.10.

Statutory Redundancy

Description	Jurisdiction	Effective	Rate
A week's pay	England, Wales & Scotland	6 April	£643
A week's pay	Northern Ireland	6 April	£669

Student Loans

Rate	Threshold	Deduction
Plan 1	£	%
• Annual	£22,015	9%
• Monthly	£1,834.58	
• Weekly	£423.36	
Plan 2	£	%
• Annual	£27,295	9%
• Monthly	£2,274.58	
• Weekly	£524.90	
Plan 4	£	%
• Annual	£27,660	9%
• Monthly	£2,305	
• Weekly	£531.92	
Post Graduate	£	%
• Annual	£21,000	6%
• Monthly	£1,750	
• Weekly	£403.84	

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