



## Family friendly payments

Payments	From April 2019	From April 2018
Statutory shared parental pay (ShPP)	£148.68	£145.18
Statutory maternity pay (SMP)	£148.68	£145.18
Statutory adoption pay (SAP)	£148.68	£145.18
Statutory paternity pay (SPP)	£148.68	£145.18

## Statutory sick pay

Payments	From April 2019	From April 2018
	£94.25	£92.05

## National minimum wage

Age	From April 2019 (per hour)	From April 2018 (per hour)
25 and over (National Living Wage)	£8.21	£7.83
21-24	£7.70	£7.38
18-20	£6.15	£5.90
Under 18	£4.35	£4.20
Apprentice	£3.90	£3.70

## Minimum auto-enrolment contributions

Timing	Minimum total contribution to be paid into pension	Minimum employer contribution	Minimum employee contribution
From 6 April 2019	8%	3%	5%
6 April 2018 – 5 April 2019	5%	2%	3%



## Statutory redundancy pay rates

Payments	From April 2019	From April 2018
Weekly pay (capped)	£525	£508
Length of Service (capped)	20	20
Compensation Limit (capped)	£15,750	£15,240

## Income Tax rates and bands

Band	Taxable income 2019/20	Taxable income 2018/19	Tax rate
Personal Allowance	Up to £12,500	Up to £11,850	0%
Basic rate	£12,501 to £50,000	£11,851 to £46,350	20%
Higher rate	£50,001 to £150,000	£46,351 to £150,000	40%
Additional rate	Over £150,000	Over £150,000	45%

## Class 1 National Insurance Contribution thresholds

Check	2019-20	2018-19	National Insurance Rate
Lower earnings limit	£118.00	£116.00	
Upper earnings limit	£962.00	£892.00	
Upper secondary threshold for under 21s (from April 2015)	£962.00	£892.00	
Primary threshold	£166.00	£162.00	12%
Secondary threshold	£166.00	£162.00	13.8%

Please note: The information in this guide is correct at the time of publication. Readers are advised to check information at time of use and to always seek professional advice before acting.