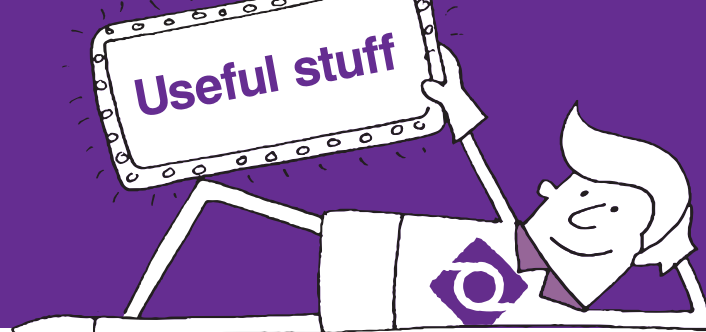


Tax Fact Card 2022/23



National Insurance Contributions Class 1

Pay Frequency	Lower Earnings Limit	Primary Earnings Threshold	Secondary Earnings Threshold	Upper Earnings Limit
Weekly	£123	£190	£175	£967
Monthly	£533	£823	£758	£4,189
Annual	£6,396	£9,880	£9,100	£50,270

Employee Earnings above PT to UEL	Employee Earnings above UEL	Employee Earnings above ST to UEL	Employee Earnings above UEL
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Category Letter				
A Standard Rate	13.25%	3.25%	15.05%	15.05%
B Reduced Rate	7.10%	3.25%	15.05%	15.05%
C Above SPA	0%	0%	15.05%	15.05%
H (apprentice aged under 25)	13.25%	3.25%	0%	15.05%
J (deferment)	3.25%	3.25%	15.05%	15.05%
M (under 21)	13.25%	3.25%	0%	15.05%
Z (deferment for employees under 21)	3.25%	3.25%	0%	15.05%

NI rebates have ceased following the abolition of contracting out from 6 April 2016.

Class 1A

Payable by employers for benefits provided to employees in the 2022/23 tax year, at a rate of 15.05% on most taxable benefits. Applicable even where benefits have been processed through the payroll in 2022/23.

Contribution Deadlines

If posted	19 July
If electronic payment used	22 July

Class 1B

Paid by employers for PAYE settlement agreements in 2022/23, at a rate of 15.05% on most taxable benefits.

Contribution Deadlines

If posted	19 October
If electronic payment used	22 October

Other classes of NI

Class 2 flat rate for self-employed	£3.15
Class 2 small earnings exception per year	£6,725
Special Class 2 rate for share fishermen	£3.70
Special Class 2 rate for volunteer development workers	£6.00
Class 3 Voluntary	£15.85
Class 4 lower profits limit per year	£9,880
Class 4 upper profits limit per year	£50,270
Class 4 rate between lower profits limit and upper profits limit	10.25%
Class 4 rate above upper profits limit	3.25%

Income Tax Rates

UK Rate	%	Earnings range
Basic Rate	20	£1 to £50,270
Higher Rate	40	£50,271 to £150,000
Additional Rate	45	£150,000 and above

Scottish Rate	%	Earnings range
Starter Rate	19	over £12,570* to £14,732
Basic Rate	20	over £14,732 to £25,688
Intermediate Rate	21	over £25,688 to £43,662
Higher Rate	41	over £43,662 to £150,000
Top Rate	46	over above £150,000

Personal Income Tax Allowances

Personal Allowance*	£12,570
Marriage Allowance	£1,260
Blind Person's Allowance	£2,600
Dividend Allowance	£2,000
Personal Savings Allowance for basic rate taxpayers	£1,000
Personal Savings Allowance for higher rate taxpayers	£500

Married Couples' Allowance for those born before 6 April 1935:	
Maximum amount of Married Couple's Allowance	£9,415
Minimum amount of Married Couple's Allowance	£3,640
Income limit for Married Couple's Allowance	£31,400

*A Personal Allowance goes down by £1 for every £2 that an individual's adjusted net income is over £100,000, meaning that an individual's allowance is zero if their income is £125,000 or higher.

Tax Codes

Code	Effect
OT	Deducts 20% at the basic rate, 40% at the higher rate and 45% at the additional rate, with no Personal Allowance.
BR	Deducts tax at a flat rate of 20%, with no Personal Allowance.
D0	Deducts tax at a flat rate of 40%, with no Personal Allowance.
D1	Deducts tax at a flat rate of 45%, with no Personal Allowance.
L	Entitles the employee to the basic Personal Allowance.
M	Ensures that the employee receives a transfer of 10% of their partner's Personal Allowance
N	Means that the employee has transferred 10% of their Personal Allowance to their partner.
NT	Deducts zero tax on this income.
S	Deducts tax according to the Scottish rate of Income Tax.

Student Loan Deductions

For the 2022/23 Tax year, for loans taken out after 1 September 2012 Student Loan Deductions will be payable at a rate of 9%. The earnings threshold is £27,295.

Introduced in April 2019 is the Postgraduate Loan (PGL) with an Earnings Threshold of £21,000 and a 6% payable rate. An employee can be liable to repay a Plan 1 or 2 loan as well as a PGL.

National Minimum and National Living Wage

April 2022

23 and over	£9.50
21-22	£9.18
Development rate (inc 18-20 year olds)	£6.83
Under 18 but over compulsory school age	£4.81
Apprentices under 19 or in first year	£4.81

Statutory Maternity Pay & Statutory Adoption Pay

Minimum average earnings	£123
The first 6 weeks	90% of average weekly earnings
From week 7	Lesser of £156.66 and 90% of average weekly earnings

Statutory Sick Pay (SSP)

Minimum average earnings	£123	Standard
Rate	£99.35	

SMP, SAP, OSPP & ShPP Recovery (PAYE Scheme)

Class 1 NICs paid	Amount recoverable
Over £45,000	92% of the total of all payments made in the same tax month
£45,000 and under	103% of the total of all payments

Statutory Redundancy Pay*

Time Period	Redundancy Pay
Each complete year of service between the ages of 18 and 21	Half a week's pay
Each complete year of service between the ages of 22 and 40	1 week's pay
Each complete year of service between the ages of 41 and 65	1.5 week's pay

*Employees are only eligible for Statutory Redundancy Pay if they have worked for the employer for 2 years or longer.

Child Care Vouchers

	2019/2020 (Basic Rate)	2019/2020 (Higher Rate)	2019/2020 (Additional Rate)
Weekly Limit	£55	£28	£25
Monthly Equivalent	£243	£124	£110

From 28th April 2017, a new Tax Free Childcare Scheme will kick into effect (where, for every 80p the parents put into an account, the Government will put in 20p). This will not require any input from employers and will prevent employees from entering into a CCV scheme.

Pension Scheme Allowances

Annual allowance*	£40,000
Lifetime allowance	£1,073,100
Relief on the contribution is granted at the taxpayer's marginal rate of tax.	

*The annual allowance will be reduced by £1 for every £2 by which an individual's income exceeds £240,000.

Employment Allowances

Annual allowance £4,000

Single Director-only payrolls, where the Director is the only employee, are no longer eligible.

Company Cars

CO2 emissions g/km	Electric Miles	Percentages	Diesel
0		2	-
1-50	> 130	2	6
1-50	70-129	5	9
1-50	40-69	8	12
1-50	30-39	12	16
1-50	<30	14	18
51-54		15	19
55-59		16	20
60-64		17	21
65-69		18	22
70-74		19	23
75-79		20	24
80-84		21	25
85-89		22	26
90-94		23	27
95-99		24	28
100-104		25	29
105-109		26	30
110-114		27	31
115-119		28	32
120-124		29	33
125-129		30	34
130-134		31	35
135-139		32	36
140-144		33	37
145-149		34	37
150-154		35	37
155-159		36	37
160-164		37	37
165-165+		37	37

Car Fuel Benefits

The charge to tax for fuel provided for private use in a company car is based on the same percentages as above, multiplied by a value of £25,300 for 2022/2023 and £24,600 for 2021/2022.

Van and Van Fuel Benefits

The Van Benefit Charge has increased to £3,600 for 2022/2023 and the Van Fuel Benefit to £688pa.

Advisory Fuel Rates for Company Cars

These rates apply to all journeys on or after 1 December 2021.

Engine Size	Petrol	LPG
1400cc or less	13p	9p
1401cc to 2000cc	15p	10p
Over 2000cc	22p	15p

Engine Size	Diesel
1600cc or less	11p
1601cc to 2000cc	13p
Over 2000cc	16p

These rates are reviewed on a quarterly basis (in March, June, September and December) by HMRC; for the most up-to-date rates, it is recommended that you refer to the HMRC website at www.hmrc.gov.uk.

Private Vehicles

	Per mile	Notes
Cars First 10,000	45p	Use 45p for NICs regardless of business miles
Additional business miles	25p	
Motor cycles	24p	
Pedal cycles	20p	
Passenger payments	5p	Only if paid by employer

Payrolling Benefits in Kind 2022/2023

The Advisory Electricity Rate for fully electric cars is 4 pence per mile. Electricity is not a fuel for car fuel benefit purposes.

Employers can decide whether to payroll their Benefits in Kind (BIK) for the 2022/2023 Tax Year. All BIKs can be payrolled, except Living Accommodation, Credit Cards & Vouchers and Beneficial Loans.

Employers can choose which benefits to payroll and which employees to exclude (e.g. because they are on long term sick leave or sabbatical with no pay – or because the employee does not want to have benefits payrolled).

In order to payroll BIKs for 2022/2023, employers must have registered with HMRC before 5 April 2022; any current dispensation will cease on this date.

Expenses Exemptions

Dispensations are replaced by Expenses Exemptions (excluding for benefits which are payrolled – see 'Payrolling Benefits in Kind 2022/23').

Employers must decide what does not need to go on a P11D as a business expense and ensure they have an expense policy.

Trivial Benefits

Trivial Benefits are all benefits amounting to under £50 including VAT. Cash cannot be categorised as a Trivial Benefit, but gift vouchers can. Trivial Benefits must be available to all employees.

Homeworker Tax Free Allowances

HMRC continue to allow employers to pay £6 per week tax free, to compensate for the additional domestic costs incurred when an employee works regularly from home. This equates to £27 where paid monthly.

Useful Websites

Department for Work and Pensions	www.dwp.gov.uk
HM Revenue and Customs (HMRC)	www.hmrc.gov.uk
Directgov	www.directgov.uk

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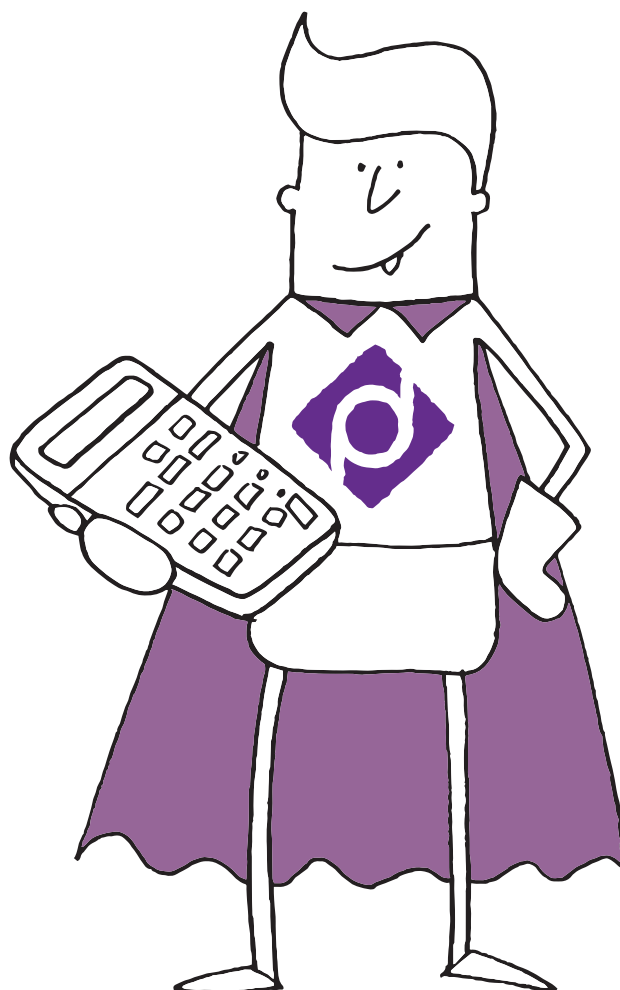
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Tel: 03331 123456

Dataplan Payroll Ltd, 1 Prince Albert Gardens,
Grimsby, DN31 3AG



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