NATIONAL INSURANCE CONTRIBUTIONS

<table>
<thead>
<tr>
<th>Class 1 (Employees)</th>
<th>Employee</th>
<th>Employer</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIC rate</td>
<td>12%</td>
<td>13.8%</td>
</tr>
<tr>
<td>No NICs for younger employees* on the first</td>
<td>£166 pw</td>
<td>£962 pw</td>
</tr>
<tr>
<td>No NICs for employees generally on the first</td>
<td>£166 pw</td>
<td>£166 pw</td>
</tr>
<tr>
<td>NICS rate charged up to 2% NICs on earnings over</td>
<td>£962 pw</td>
<td>n/a</td>
</tr>
<tr>
<td>Employees generally under 21 years and apprentices under 25 years</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ANNUAL LEAVE ENTITLEMENT

Amounts are pro-rata for those that work less than 5 days a week.

Full-time worker:
From 6th April 2019: 5.6 weeks (28 days)
An employer can include bank holidays as part of statutory annual leave.

SICKNESS PAY

In order to be eligible for Statutory Sick Payments (SSP), employees must have been sick for at least 4 days in a row (including weekends and Bank Holidays). You start paying SSP from the fourth qualifying day.
Employees must also work for their employer under a Contract of Service.

Current SSP
Duration: £94.25 per week
Maximum of 28 weeks

NATIONAL MINIMUM WAGE

The rates below apply from 6th April 2019.

<table>
<thead>
<tr>
<th>National Living Wage</th>
<th>Hourly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>For all workers aged 25 and above</td>
<td>£8.21</td>
</tr>
<tr>
<td>Workers aged 21-24 inclusive</td>
<td>£7.70</td>
</tr>
<tr>
<td>Workers aged 18-20 inclusive</td>
<td>£6.15</td>
</tr>
<tr>
<td>Workers aged under 18</td>
<td>£4.35</td>
</tr>
<tr>
<td>Apprentices aged under 19</td>
<td>£3.90</td>
</tr>
<tr>
<td>Apprentices aged 19 and over</td>
<td>£3.90</td>
</tr>
</tbody>
</table>

1: But above compulsory school leaving age.
2: But in the first year of their apprenticeship.

FLEXIBLE WORKING

Flexible working is a way of working that suits an employee’s needs, e.g. having flexible start and finish times, or working from home. Employees must have worked for the same employer for at least 26 weeks to be eligible.

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Rates are for guidance only and are liable to change regularly. Individual advice should always be taken. Please feel free to contact us for an update or for specialist advice tailored to your needs.

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for
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PAYE TAX RATES AND THRESHOLDS 2019/20

Employee Personal Allowance
£12,500

Income limit for Personal Allowance
£100,000

Basic Rate Limit (BRL)
£37,500

Personal Allowance reduced by £1 for every £2 of adjusted net income over £100,000.

Married Couple’s Allowances
Married Couples’/Civil Partnerships’ Allowance
£1,250

Married Couples’/Civil Partnerships’ Allowance – Maximum £8,195
Minimum £3,440

Reduced by £1 for every £2 of adjusted net income over £23,600 until the minimum is reached

Blind Person’s Allowance
Blind Person’s allowance
£2,450

INCOME TAX RELIEFS 2019/20

Redundancy
Statutory Redundancy Payment
£15,750 pa

Unfair Dismissal
Basic Award
£15,750
Compensatory Award
£86,444

Discrimination
Race
No Limit
Sex
No Limit
Disability
No Limit

ACAS Code of Practice
Unreasonable failure to comply
0-25%

COMPENSATION LIMITS

The maximum amounts which might be payable for dismissal from 6th April 2019.

Payroll

PARENTAL ENTITLEMENTS

There are a variety of parental entitlements, some of which are subject to sufficient continuous service, and/or notice, by the employee.

Shared Parental Leave
From 6th April 2019
Employees may be entitled to Shared Parental Leave (SPL) and Statutory Shared Parental Pay (ShPP) if they’ve had a baby or adopted a child.

Employees can start SPL if they’re eligible and they or their partner end their maternity or adoption leave or pay early. The remaining leave will be available as SPL. The remaining pay may be available as ShPP.

Shared Paternity Pay is £148.68 a week or 90% of their weekly earnings, whichever is lower.

Maternity Leave

Totalling 52 weeks:
26 weeks ‘Ordinary Maternity Leave’ and the last 26 weeks as ‘Additional Maternity Leave’.

Statutory Maternity Pay (SMP)
SMP for eligible employees can be paid for up to 39 weeks, usually as follows:
• the first 6 weeks – 90% of their average weekly earnings;
• the remaining 33 weeks – £148.68 or 90% of average weekly earnings (whichever is lower).

Tax and National Insurance need to be deducted.

Note: If the employee is not entitled to Statutory Maternity Pay, she may be entitled to Maternity Allowance. An application will need to be made by the employee to the Jobcentre Plus.

Paternity Leave

Statutory Paternity Pay: for eligible employees it is either £148.68 a week or 90% of their average weekly earnings (whichever is lower).

Employees may be eligible for Statutory Paternity Leave and Pay if they and their partner are having a baby, adopting a child or having a baby through a surrogacy arrangement. Leave must finish within 56 days of the birth (or due date if the baby is early). The start and end dates are different if the employee is adopting.

One week or two consecutive weeks’ leave.

Parental Leave

Parental leave is unpaid. Employees are entitled to 18 weeks’ leave for each child and adopted child, up to their 18th birthday.