



## COMPENSATION LIMITS

The maximum amounts which might be payable for dismissal from 6<sup>th</sup> April 2019.

### 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%**

## INCOME TAX RELIEFS 2019/20

Personal Allowance*	<b>£12,500</b>
Income limit for Personal Allowance	<b>£100,000</b>
Basic Rate Limit (BRL)	<b>£37,500</b>

\*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 at 10%\* (if at least one born before 6/4/1935)  
Maximum **£8,195**  
Minimum **£3,440**

\*Reduced by £1 for every £2 of adjusted net income over £29,600 until the minimum is reached

### Blind Person's Allowance

Blind Person's allowance **£2,450**

## PAYE TAX RATES AND THRESHOLDS 2019/20

Employee Personal Allowance **£240 per week**  
**£1,042 per month**  
**£12,500 per year**

English & Northern Irish Basic Tax Rate **20%** on annual earnings above the PAYE tax threshold and up to £37,500

English & Northern Irish Higher Tax Rate **40%** on annual earnings from £37,501 to £150,000

English & Northern Irish Additional Tax Rate **45%** on annual earnings from £37,501 to £150,000

The amount of Income Tax you deduct from your employees depends on their tax code and how much of their taxable income is above their personal allowance.

## 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 6<sup>th</sup> 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, then 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 18<sup>th</sup> birthday.

For a wealth of information on a wide range of business related issues, please visit our website at [www.thomasdunton.co.uk](http://www.thomasdunton.co.uk)

### Business Services

- Business sales and purchases
- Debt recovery • Data protection
  - Planning your succession
  - New opportunities
- Starting your own business
- Small Business Advice Centre
  - Contractual matters



### Employment

- Guidance for the employer/employee
  - Health and Safety • Redundancy
  - Grievance procedures and Dismissals

### Commercial Properties

- Buying/selling and renting/leasing a property
  - Land and property disputes
  - Lease renewals and rent reviews