

THOMAS
DUNTON
SOLICITORS

Pocket Employment Guide

Information correct as at 6 April 2017

Income Tax Rates 2017/18

Band	Rate
0 - £5,000	10% ¹
0 - £33,500	20% ²
£33,501 - £150,000	40% ³
Over £150,000	45% ⁴

1. Only applicable to dividends and savings income. The 10% rate is not available if taxable non-savings income exceeds £5,000.
 2. Except dividends (7.5%).
 3. Except dividends (32.5%)
 4. Except dividends (38.1%).
- Any other income is taxed first, then savings income and lastly dividends.

Income Tax Reliefs 2017/18

Personal allowance	under 65yrs	£11,500
	65yrs to 74yrs*	£11,500
	75yrs and over*	£11,500

(Reduce personal allowance by £1 for every £2 of adjusted net income over £100,000.)

Married couple's allowance	(relief at 10%)*	£8,445
(Either partner 75 or over and born before 6 April 1935)		
Minimum amount		£3,260
*Age allowance income limit		£28,000

(Reduce personal allowance by £1 for every £2 of adjusted net income over £28,000.)

Blind person's allowance	£2,320
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National Insurance 2017/18

Class 1 (employed) contracted in rates

Employer		Employee	
Earnings per week	%	Earnings per week	%
Up to £157	Nil	Up to £157	Nil*
Over £157	13.8%	£157-£827	12%
		Over £827	2%

*No NICs are actually payable but notional Class 1 NIC is deemed to have been paid; this protects contributory benefit entitlement.

ANNUAL LEAVE ENTITLEMENT

Amounts are pro-rata for those who work less than a 5-day week.

From 1 April 2009 **5.6 weeks (28 days)**

Bank and Public Holidays in Great Britain:

1. **New Year's Day**
2. **Good Friday**
3. **Easter Monday**
4. **May Day**
5. **Spring Bank Holiday**
6. **Late Summer Bank Holiday**
7. **Christmas Day**
8. **Boxing Day**

NATIONAL MINIMUM WAGE

From 1 April 2017

National Living Wage for all workers aged 25 and above	£7.50
Workers aged 21-24	£7.05
Workers aged 18-20	£5.60
Workers aged 16-17	£4.05
Apprentices	£3.50

Useful links

Shared Parental leave

www.gov.uk/shared-parental-leave-and-pay/overview
www.which.co.uk/consumer-rights/advice/what-rights-do-i-have-to-paternity-pay-and-leave

Compensation Limits/Dismissals

www.gov.uk/dismissal

Tax Rates and Thresholds

www.gov.uk/guidance/rates-and-thresholds-for-employers-2017-to-2018

FURTHER INFORMATION

For a wealth of information on a wide range of business related issues, please visit our website at www.thomasdunton.co.uk

Business Services

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

Employment

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

Commercial Properties

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

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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COMPENSATION LIMITS

The maximum amounts which might be payable for dismissals from 6 April 2017

Redundancy

Statutory Redundancy Payment **£14,670 pa**

Unfair Dismissal

Basic Award	£14,670
Compensatory Award	£80,541
Additional Award	£12,454 - £24,908

(i.e. 26 to 52 weeks' pay)

Discrimination

Race	No Limit
Sex	No Limit
Disability	No Limit

Dismissal (i)

Union/Employee Representative or Pension Trustee reasons

Basic Award	£14,670
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(minimum £5,970)

Compensatory Award	£80,541
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Dismissal (ii)

Health & Safety Representative

Basic Award	£14,670
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(minimum £5,970)

Compensatory Award	£80,541
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Dismissal (iii)

For making a Protected Disclosure

Basic Award	£14,670
Compensatory Award	No Limit

ACAS Code of Practice

(from 6 April 2009)

Unreasonable failure to comply

0-25% increase

Consultation

Failure to consult with staff prior to a business transfer	13 weeks' pay
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Failure to consult with employees regarding 'large-scale' redundancies	90 days' pay
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Breach of contract claim in a Tribunal

Maximum award	£25,000
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Take advantage of our free 30 Minute Legal Health Check

for your business, without obligation

Are you up to date with contracts, H&S, Employment Law, Consumer Law etc ?

Contact us for more information by:

EMAIL employment@thomasdunton.co.uk
FREEPHONE Employment Advice Line 0800 358 2757
WEBSITE www.thomasdunton.co.uk

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 April 2017

The right to shared parental leave (SPL) and statutory shared parental pay (ShPP) enables eligible employees who are parents (whether by birth or adoption) to take paid and/or unpaid leave within the first year of their child's life, provided that the eligible mother has volunteered to end their maternity leave and/or pay early (or has already returned to work early). Generally in the first five years parents can take up to 18 weeks' unpaid leave.

Please contact us for full details.

Maternity

26 weeks' ordinary maternity leave and 26 weeks' additional maternity leave (total 52 weeks).

Pay: 90% of average weekly earnings for first 6 weeks and then £140.98 a week or 90% of average weekly earnings (whichever is the lowest) for a further 33 weeks (39 weeks in total).

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 Job Centre.

Paternity

One or two weeks' leave.

Pay: 90% of average weekly earnings or £140.98 (whichever is lowest).

Additional Paternity Leave

from 6 April 2017

26 weeks' additional paternity leave (minimum 2 weeks, maximum 26 weeks).

Note: Father is only entitled if mother has returned to work before using full 52 week entitlement. It works by enabling the transfer of outstanding maternity leave to the mother's spouse or partner. It must be taken at least 20 weeks after birth and must end before child's first birthday.

Flexible Working

Any employee can request flexible working arrangements. Please contact us should you require advice in this area.

STATUTORY SICK PAY

The following information relates to the standard rate that an Employee may receive in the form of Statutory Sick Payments (SSP).

In order to be eligible for SSP, Employees must have been sick for at least 4 days in a row (including weekends and Bank Holidays) and earn, before Tax and National Insurance contributions are deducted, an average of £112.00 per week. Employees must also work for their Employer under a Contract of Service.

SSP is not paid for the first three days of work missed through sickness. In addition, an Employer may provide additional, contractual, sick pay to the Employee if so provided in the Terms of Employment.

From 6 April 2017

Current Rate	£89.35 a week
Duration	Maximum of 28 weeks