

## PAYROLL CHANGES FROM APRIL 2022

### National Minimum Wage

Changes from April 2022 will be as follows: -

Year	23 & over	21 to 22	18 to 20	Under 18	Apprentice
April 2021 (current)	£8.91	£8.36	£6.56	£4.62	£4.30
Year	23 & Over	21 to 22	18 to 20	Under 18	Apprentice
April 2022	£9.50	£9.18	£6.83	£4.81	£4.81

### Income Tax and National Insurance

Income Tax thresholds as indicated below:

**Personal allowance:** £12,570

**Standard Tax code:** 1257L

**Income tax:** £12,571 – £50,270 @ basic rate 20%

£50,271 – 150,000 @ higher rate 40%

£150,001 and above @ additional rate 45%

**Student Loan thresholds:** Plan Type 1 £1,682.91 per month

Plan Type 2 £2,274.58 per month

Plan Type 4 £2,114.58 per month

Postgraduate Loan £1,750.00 per month

**National insurance primary threshold:** increase from £797 to £823 per month or £184 to £190 per week.

**National insurance secondary threshold:** increase from £737 to £758 per month or £170 to £175 per week

### Statutory Payments

The earnings threshold for statutory payments increases from £120 per week to £123 per week

**Statutory maternity pay/statutory adoption pay:** weekly rate increase from £151.97 to £156.66; the first 6 weeks will remain at 90% of the employee's average weekly earnings

**Statutory paternity pay/shared parental pay:** weekly rate increase to £156.66

**SSP:** weekly rate increase from £96.35 to £99.35

### Auto Enrolment

The Automatic Enrolment earnings threshold will remain at £10,000. The lower earnings limit of the qualifying earnings band will remain at £6,240 and the upper earnings limit of the qualifying earnings band will remain at £50,270.

Minimum pension contributions remain at 3% employer and 5% employee

### Employment Allowance

Only businesses with an employer national insurance bill of £100,000 or less in the previous tax year will be eligible to claim Employment Allowance.

For businesses who are eligible to claim it, the Employment Allowance is £4,000 for the year.