

Capital Gold Payroll (4.03)

Year-end Changes Guide

**2016-17 Year End
& 2017-18 Tax Year**

Capital Gold Payroll (4.03)
Year-end Changes Guide:
2016-17 year end
& 2017-18 tax year

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Introduction

This guide is designed to help you understand the legislation and software changes to this year's payroll upgrade for the 2016-17 year end and the new 2017-18 tax year. Details of changes to Real Time Information (RTI) and links to HMRC resources are included along with the new rates and bandwidths for NI, PAYE, auto enrolment, statutory payments, new tax allowances and tax codes, Small Employers Relief, Employment Allowance and Student Loan Thresholds.

This guide is provided for both Pegasus partners and Capital Gold Payroll customers. The guide assumes you have relevant knowledge of Capital Gold Payroll and understand existing HMRC requirements of employers.

Other companion guides are available:

Guide	Description
<p>Checklists</p>	<p>A guide to help you understand the steps to do the following:</p> <ul style="list-style-type: none"> • Upgrade your Capital Gold Payroll installation • Complete the year-end • Start the 2017-18 tax year. <p>Please make sure that you follow the instructions carefully.</p> <p>Full instructions for installing and upgrading Capital Gold Payroll are included in the Installation Guide.</p>
<p>Auto Enrolment</p>	<p>This guide will demonstrate how Capital Gold Payroll can help you carry out your Auto Enrolment responsibilities.</p>
<p>Auto Enrolment Configuration Tool</p>	<p>A guide that explains the Auto Enrolment Configuration Tool, which is accessed from the Pensions menu.</p>
<p>F1 Help</p>	<p>The help explains the screens in the product by using the Help Menu - Capital Gold Payroll Help or F1 button.</p>

Summary of changes

This guide will help you understand the background and product changes for this year's payroll upgrade for the 2016-17 tax year-end and the new 2017-18 tax year.

This release includes:

- **Payroll calendar improvements.** New calendar features including payroll dates, tax calendar, and BACS creation dates and processing dates.
- **Payrolling company car benefits.** The Full Payment Submission (FPS) in the 2017-18 tax year can include company car details if the employer wants to payroll this benefit.
- **Apprenticeship levy.** The way that the Government funds apprenticeships in England is changing in the 2017-18 tax year. Some employers will be required to pay a new Apprenticeship Levy. Funding for apprenticeships will also change.
- **Priority orders and fines.** An 'outstanding balance' field is now available for Priority Court Orders (PCOs) and Protected Earnings Orders (PEOs). Calculating net earnings for fines has also changed.
- **Archive Company.** An option to archive a company on the system is now available.
- **P60 formats.** These have been updated.
- **PAYE, NI and statutory payments.** The rates, bandwidths and thresholds have been updated according to changes announced in the Autumn Statement.
- **Scottish income tax rates and bandwidths.** The Scotland Act 2016 provides the Scottish Parliament with powers to set the income tax rates and bands that will apply to Scottish taxpayers.
- **Auto enrolment thresholds.** These have been updated according to the changes announced by The Pensions Regulator.

Links to general sources of information are provided. Please refer to the relevant sections in the F1 Help for details of the changes for this upgrade.

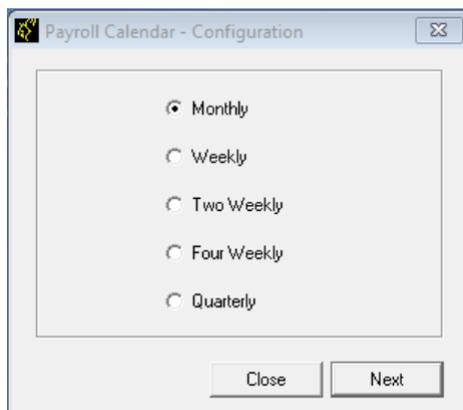
Payroll calendar improvements

The **Payroll Calendar** has been improved to include the following:

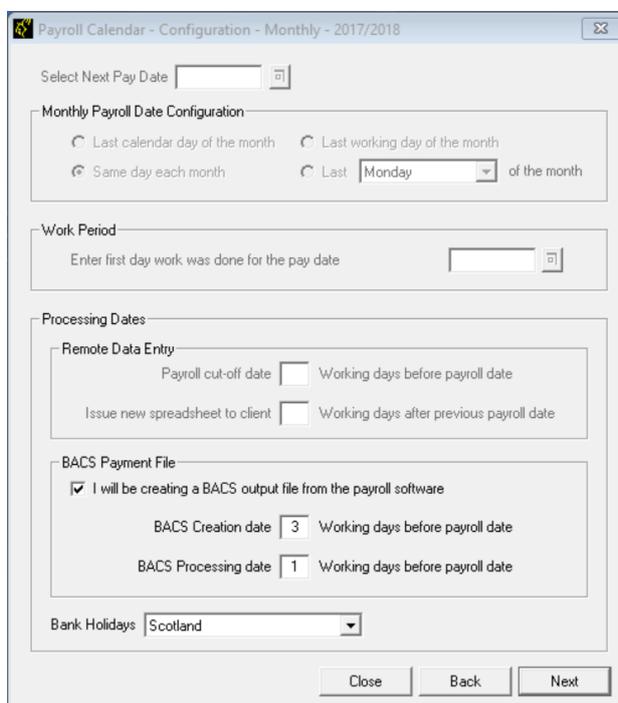
- Payroll date
- Tax calendar dates (read-only)
- BACS creation dates
- BACS processing dates.

The work period dates are still displayed.

When accessing **Company | Payroll Calendar** this screen is now displayed.



If you have previously had a Payroll Calendar configured for a pay frequency, the next screen you see will be the Payroll calendar. If not, you will be taken to the **Configuration** screen first.



The system will create a calendar for you based on the information you select on this screen. When you have finished, click **Next** to view the calendar.

After you set the Payroll Date for a company, you will be warned if you run a payroll with a different date.

You are able to click directly into the grid to make changes to individual dates if you need to. You can also view different tax years using the year drop down list.

Tax Month	Payroll Date	Tax Calendar		Work Period		BACS		Remote Data Entry	
		Start Date	End Date	Start Date	End Date	Creation Date	Processing Date	Issue Spreadsheet	Payroll Cut-off
1	Sun 09/04/17	Thu 06/04/17	Fri 05/05/17	Sun 09/04/17	Mon 08/05/17	Wed 05/04/17	Fri 07/04/17		
2	Tue 09/05/17	Sat 06/05/17	Mon 05/06/17	Tue 09/05/17	Thu 08/06/17	Thu 04/05/17	Mon 08/05/17		
3	Fri 09/06/17	Tue 06/06/17	Wed 05/07/17	Fri 09/06/17	Sat 08/07/17	Tue 05/06/17	Thu 08/06/17		
4	Sun 09/07/17	Thu 06/07/17	Sat 05/08/17	Sun 09/07/17	Tue 08/08/17	Wed 05/07/17	Fri 07/07/17		
5	Wed 09/08/17	Sun 06/08/17	Tue 05/09/17	Wed 09/08/17	Fri 08/09/17	Thu 03/08/17	Tue 08/08/17		
6	Sat 09/09/17	Wed 06/09/17	Thu 05/10/17	Sat 09/09/17	Sun 08/10/17	Wed 06/09/17	Fri 08/09/17		
7	Mon 09/10/17	Fri 06/10/17	Sun 05/11/17	Mon 09/10/17	Wed 08/11/17	Wed 04/10/17	Fri 06/10/17		
8	Thu 09/11/17	Mon 06/11/17	Tue 05/12/17	Thu 09/11/17	Fri 08/12/17	Mon 06/11/17	Wed 08/11/17		
9	Sat 09/12/17	Wed 06/12/17	Fri 05/01/18	Sat 09/12/17	Mon 08/01/18	Wed 06/12/17	Fri 08/12/17		
10	Tue 09/01/18	Sat 06/01/18	Mon 05/02/18	Tue 09/01/18	Thu 08/02/18	Thu 04/01/18	Mon 08/01/18		
11	Fri 09/02/18	Tue 06/02/18	Mon 05/03/18	Fri 09/02/18	Thu 08/03/18	Tue 06/02/18	Thu 08/02/18		
12	Fri 09/03/18	Tue 06/03/18	Thu 05/04/18	Fri 09/03/18	Sun 08/04/18	Tue 06/03/18	Thu 08/03/18		

The **Configuration** button opens the **Configuration** screen again.

The **Reset/Remove** button clears the dates that you are permitted to change.

If you want to generate the calendar for the next tax year, the **Generate <Tax Year>** button is available. You will then be able to move between tax years by clicking on the drop down arrow in the top left corner of the Payroll Calendar.

Note: The **Remote Data Entry** dates are not relevant for Capital Gold Payroll so they are not accessible.

If you use the Capital Gold Payroll 'Plus Pack' you need to switch this menu on from **Capital Gold Payroll Admin – Alter Operator/Groups**.

Group Set-up

Group Rights

Company Details

(Default Rights) Access Level From 0 To 9

Menu Items
 Employee Details
 Can Access Company

Menu Permissions			
Company Menu			
Alter Company Details	<input checked="" type="checkbox"/>	Alter Company Options	<input checked="" type="checkbox"/>
Alter Payments/Deductions	<input checked="" type="checkbox"/>	Holiday Setup	<input checked="" type="checkbox"/>
Configure Extra Information	<input checked="" type="checkbox"/>	Configure Departments	<input checked="" type="checkbox"/>
Configure Company Car Details	<input checked="" type="checkbox"/>	Configure Accounts Link	<input checked="" type="checkbox"/>
Configure Accounts Groups	<input checked="" type="checkbox"/>	Create Journal File	<input checked="" type="checkbox"/>
Configure Analysis Levels	<input checked="" type="checkbox"/>	Create New Company	<input checked="" type="checkbox"/>
View Journal File	<input checked="" type="checkbox"/>	Delete Company	<input checked="" type="checkbox"/>
Select Different Company	<input checked="" type="checkbox"/>	Budget Amendments	<input checked="" type="checkbox"/>

NB: Changes made will only take effect when operators in this Group next use the system.

OK Cancel

There are three stages to managing company cars in the payroll software – adding the cars, allocating cars to employees and processing the payroll. You can also edit and delete car details.

STEP 1: Adding the cars

The **Car Details** screen includes fields for the relevant car details to be recorded. There are buttons to view car history and employee history showing car allocation details.

Company Cars

Car Details

Car Details

Registration No. A123XYZ

Make ALFA ROMEO Model Giulietta

Description Red Alfa Giulietta

Fuel Type Hybrid CO2 Emissions 100

Engine Size 2000 First Registered 16/01/2017

Price Accessories 1500.00 Price New 20000.00

Allocated To: Not In Use

Allocation OK Save Cancel

Add Edit Delete Allocation

Car History Emp History Close

STEP 2: Allocating cars and calculating cash equivalents

Once the car has been added, you can allocate it to an employee in order to calculate the car and fuel cash equivalent for the tax year.

A123XYZ ALFA ROMEO Giulietta - Allocate to - (1) Arnold DUNSTON

Car Allocation	
Date car made available to employee	16/04/2017
Additional accessories	1500.00
Capital contributions made by employee	0.00
Sum employee will pay for private use of the car	0.00
Date car withdrawn from employee	
Cash equivalent for 2017/2018	2125.00

Fuel for Private Use	
Fuel provided for private use	<input checked="" type="checkbox"/>
Date fuel provided	16/04/2017
Date fuel withdrawn	
Cash equivalent for 2017/2018	4176.00

Cash Equivalent	
Cash equivalent for 2017/2018	6301.00
Processed through payroll To-Date	0.00

STEP 3: Processing the car benefit through payroll

Once the car and/or fuel benefit is calculated, the payroll software will automatically create a notional payment for you and allocate it to the relevant employee records.

Note: Multiple car allocations will be merged into a single Car Benefit payment.

The system will take the calculated benefit for an employee and split it into a periodic 'payment', depending on the number of pay periods left in the tax year, which will be set up automatically as the standard value in **Employee details**. When the payroll is processed, that amount will be added to the employee's taxable pay, without actually paying them the amount, so that the tax on their benefit is deducted correctly.

At the end of the tax year or the end of the car allocation, the residual amount rather than the standard amount will be processed.

Note: The benefit will automatically be reported to HMRC in the FPS.

Reports

Car List

The Car List report can be printed by going to **Company | Configure Company Car Details | Company Cars** and clicking the **Print** button.

It will print a list of all cars available and all the allocation records for each employee assigned to the car, in the current tax year.

Car Benefit Summary

To install the Car Benefit Summary, go to **Reports | Library Selection | Summaries** and select **Car Benefit Summary**.

To print it, go to **Reports | Print Summaries** and select **Car Benefit Summary**.

The **Car Benefit Summary** will show Employee, Registration No., Make, Model and Car Benefit value per car per pay period.

Apprenticeship levy

Funding for apprenticeships is changing and employers will be required to contribute to a new Apprenticeship Levy. The Apprenticeship Levy and Apprenticeship Allowance have been introduced from the 2017/2018 tax year.

www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work

Changes to the software to incorporate Apprenticeship Levy are detailed here.

- You will pay the levy if your tax bill exceeds £3million per tax year, prorated on a monthly basis.
- When creating a new company part way through the tax year that has been paid on another system, **Pay Bill YTD** and **Levy Paid YTD** must be manually entered into **Company | Alter Company Details | HMRC Details**.
- **Month-end Processing** must be performed in order for Apprenticeship Levy and Allowance to be calculated correctly and shown in **HMRC Details**.
- The Allowance can be split across multiple companies within the same PAYE scheme or group but the maximum allowance cannot exceed £15,000.
- Calculations need to be performed using the Total Pay Bill for the whole PAYE scheme.
- Company Cost Summary, P30 Summary and Employer's Annual Return will need to be reselected from the library.

Year-end Restart

Year-end Restart

Apprenticeship Levy Settings

Apprenticeship Levy and Allowance

In April 2017 the way the government funds apprenticeships is changing. Some employers will be required to contribute to a new apprenticeship levy, and there will be changes to funding for apprenticeship training for all employers.

What does this mean for you?

The levy will be charged at a rate of 0.5% of your annual pay bill. Annual pay bill is all earnings subject to Class 1 secondary National Insurance Contributions (NICs). There is an "Apprenticeship Levy Allowance" of £15,000 per year that companies can offset against this cost. Effectively, this means you will only pay the levy if your pay bill exceeds £3 million per tax year, pro-rated on a monthly basis.

You will need to pay the apprenticeship levy if you are a UK employer, in any sector, with a pay bill of more than £3 million each year. For the purposes of the levy, an 'employer' is someone who is a secondary contributor, with liability to pay Class 1 secondary National Insurance Contributions (NICs) for their employees.

The levy and the allowance applied will be calculated by your software and added to your month-end summary report. It is important you select the correct option below to ensure you do not under- or over-pay HMRC.

For more information on Apprenticeship Levy, click the following link: [How does Apprenticeship Levy work?](#)

Payroll Options

The levy allowance of £15,000 per year is per PAYE Scheme. If your PAYE Scheme is split across multiple payroll companies, you can split the £15,000 allowance accordingly. If your PAYE Scheme is part of a group of companies, you can only claim £15,000 across the group, however you can still split the allowance across multiple companies. Tick one of the options below or enter the value of the levy allowance for this company.

Select maximum allowance (£15,000.00) No allowance (£0.00)

Enter Apprenticeship Levy Allowance for this company

OK Cancel

A screen has been added to the **Year-end Restart** process, to enable you to indicate whether a company will be claiming the Apprenticeship Allowance to offset against the Levy. You are able to tick either **Select maximum allowance** or **No Allowance**, or to enter just the amount of allowance this particular company will be claiming.

Company Options

Company Options

Company | Payroll | Menus | Absence | Starting and Leaving

Employee Code Format

Numeric -
Digits (Max) 4

Text

Archived Company

Net Pay Rounding

Active

Nearest £1

Method Nearest

Period Close-Down No

Cash Analysis Highest Denomination £20 note

Employment Allowance

Maximum Employment Allowance 30000.00

Apprenticeship Levy

Apprenticeship Levy Allowance 15000.00

Automatic Contra SSP Only

Small Employer Relief

Full HMRC Validation

HR Synchronisation Disabled

Annual Scheme

OK Cancel

A new **Apprenticeship Levy** tick box and an **Apprenticeship Levy Allowance** numeric field have been added to **Company | Alter Company Options**. This will be set during the **Year-end Restart**.

When creating a new company, **Apprenticeship Levy** will be ticked by default, and **Apprenticeship Levy Allowance** will be populated with the relevant amount for the tax year.

Company Details

A new **Apprenticeship Levy** tab has been added to **Company | Alter Company Details | HMRC Details**.

HMRC Details 2017/2018

Revenue Totals | Employment Allowance | Apprenticeship Levy

Month	Pay Bill	Pay Bill YTD	Allowance	Allowance YTD	Levy Paid	Levy Paid YTD
April	0.00	0.00	0.00	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00	0.00
January	0.00	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Enter the monthly amount of Pay Bill and Levy Paid for month.

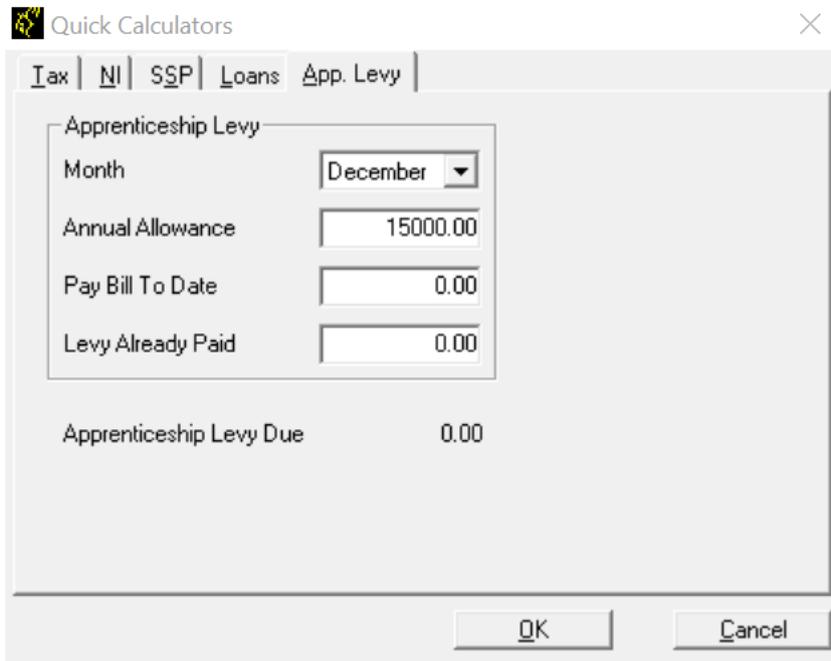
During normal operation the system will fill in the appropriate boxes for you.

OK Cancel

Month-end processing will populate the table values for **Pay Bill**, **Allowance** and **Levy Paid**. If you start using the payroll mid-year, you must enter the values to date directly into the table.

Quick Calculator

A new **App Levy** tab has been added to the **Quick Calculator**. This is to provide help where the levy needs to be calculated across a group of companies.



The screenshot shows a dialog box titled "Quick Calculators" with a close button (X) in the top right corner. The "App. Levy" tab is selected, and the following fields are visible:

Apprenticeship Levy	
Month	December
Annual Allowance	15000.00
Pay Bill To Date	0.00
Levy Already Paid	0.00
Apprenticeship Levy Due	0.00

At the bottom of the dialog box are "OK" and "Cancel" buttons.

Month end processing and RTI changes

Month-end processing will calculate the Apprenticeship Levy due in each month. Monthly values will then be populated to the EPS screens at each pay period.

A new **App. Levy** column has been added to the **Employer Payment Summary** screen, to the right of **CIS Suf**. You are able to enter/amend the value for Apprenticeship Levy in the **Current Month** row or the total row against the month itself, as with any other EPS values.

Important: You must send an EPS for this information to be registered with HMRC.

Reports

Apprenticeship Levy has been added to the **EPS Summary Report** and the **EPS Confirmation Report**.

Priority Court Orders and Protected Earnings

In the September 2016 update a new field named **Outstanding Balance** was added and enabled for Council Tax, Earnings Arrestments, Community Charge, Fines and DEAs to allow payments to be deducted from the employee until the outstanding balance had reduced to zero.

This change has now been introduced for Priority Court Orders (PCOs) and Protected Earnings Orders (PEOs).

AEO Settings screen

The **Outstanding Balance** field will be enabled for any Priority Court Orders and Protected Earnings Orders with **Clear to-date totals** currently set to **When Total is Zero** on the deduction. Any **To-Date** values for existing orders will be automatically transferred to the **Outstanding Balance** field and the **To-Date** value set to zero on the employee's record.

No	Description	Standard	Period Lower	Period Upper	To-Date	Carry Over	Reference Number
1	Bonus	200.00	0.00	1000.00	0.00		
2	Expenses				0.00		
4	AVC	25.00			0.00		
10	Season Ticket Loan	40.00			0.00		
11	Advanced Money				0.00		
12	Council Tax Order				0.00		

No	Description	Issue Date	Standard	Original Amount	To-Date	Outstanding Balance	Reference Number
12	Council Tax Order		Auto	0.00	0.00	0.00	
15	Priority Court Order		500.00	0.00	0.00	0.00	

When setting up new PCOs and PEOs you need to enter an **Outstanding Balance** when required, in the same way you would enter a value in **To-Date** for PCOs and PEOs with a reducing balance.

Enter the **Issue Date** of the order by typing directly into the field. You can complete the other fields if necessary here as well, as any changes you make will be reflected on the **Pay/Deds** tab. You need to enter the amount remaining, if there is one, in the **Outstanding Balance** field.

Once the payroll has been run for a period, any values deducted for the attachment will be stored in the **To-Date** field on the **Pay/Deds** tab, which will in turn populate the **To-Date** field in **AEO Settings**.

Deducting fines - calculating net earnings

Before calculating net earnings when fines are involved, the payroll calculation will now first deduct pension contributions as well as tax and NI. Previously pension contributions were ignored in the calculation.

If there are any other AEOs with a higher priority these will also be deducted first.

Payment/Deduction Wizard



Is the attachment of earnings...?

- Council Tax (England & Wales - Post April 2007)
- Arrestment of Earnings (Scotland)
- DEO (CSA)
- DEO (CSA) - 60% PEP
- Fines (Fixed Deduction AEO)
- Priority Order
- Other Court Order
- Direct Earnings Att'ment - Percentage
- Direct Earnings Att'ment - Percentage (High Rate)
- Direct Earnings Att'ment - Value (£)

[Help](#) [< Back](#) [Next >](#) [Cancel](#)

Archive company

A new option is available to archive a company. Once archived it can be removed from the visible list of companies, but it will not be deleted from the system.

Alter Company Options

Go to **Company | Alter Company Options** and tick the **Archived Company** box.

Company Options

Company | Payroll | Menus | Absence | Starting and Leaving

Employee Code Format

Numeric -
Digits (Max) 4

Text

Archived Company

Period Close-Down No

Cash Analysis Highest Denomination £20 note

Employment Allowance

Maximum Employment Allowance 3000.00

Apprenticeship Levy

Apprenticeship Levy Allowance 15000.00

Hiding archived companies in the company list

Go to **Company | Select Different Company**. In the top right of the screen you will see a new drop down field labelled **Show**.

Select Company

Search by Company Name for

Show All companies
All companies
Current companies only
Archived companies only

No	Company Name	Data Location	Last FPS Sent	RTI Pending	Date	Date

Note: The option has also been added to the **Company | Delete Company** and **File | Back-up & Restore | Backup Company Data** screens.

New rates and bands for PAYE, NI and statutory payments

All the tax rates and bands for the 2017-18 tax year are on www.gov.uk.

NICs bands			
	Weekly	Monthly	Yearly
LEL	113.00	490.00	5,876.00
PT/ST	157.00	680.00	8,164.00
UEL	866.00	3,750.00	45,000.00

LEL = Lower Earnings Limit, PT = Primary Threshold, ST = Secondary Threshold, UEL = Upper Earnings Limit

Employer's (secondary) % NIC rates							
	A	B	C	H	J	M	Z
LEL to ST	0	0	0	0	0	0	0
ST to UEL	13.8	13.8	13.8	0	13.8	0	0
Above UEL *	13.8	13.8	13.8	13.8	13.8	13.8	13.8

* *UST (under 21) and AUST (apprentice under 25) are at the same level as the UEL.*
Details of NI letters are at www.gov.uk/national-insurance-rates-letters.

Employee's (primary) % NIC rates							
	A	B	C	H	J	M	Z
LEL to PT	0	0	0	0	0	0	0
PT to UEL	12.0	5.85	0	12.0	2.0	12.0	2.0
Above UEL	2.0	2.0	0	2.0	2.0	2.0	2.0

Income tax rates and bands		
	2016-17	2017-18
Basic rate (20%)	0-32,000	0-33,500
Higher rate (40%)	32,001-150,000	33,501-150,000
Additional rate (45%)	Over 150,000	Over 150,000

Scottish income tax rates and bands		
	2016-17	2017-18
Basic rate (20%)	0-32,000	0-31,500
Higher rate (40%)	32,001-150,000	31,501-150,000
Additional rate (45%)	Over 150,000	Over 150,000

Tax allowances		
	2016-17	2017-18
Personal Allowance	11,000	11,500
Marriage Allowance (transferrable for married couples and civil partners)	1,100	1,150

Tax code increases

From 6 April 2017, the emergency tax code is 1150L.

Suffix	Change
L (basic personal allowance)	+50
M (received 10% of personal allowance from partner)	+55
N (transferred 10% of personal allowance to partner)	+45

Note: All L, M and N tax codes (including Scottish tax codes) will be uplifted automatically when you run the **Year-end Restart** command at the end of the tax year.

www.gov.uk/tax-codes/letters-in-your-tax-code-what-they-mean

Statutory payments rates

SSP

From 6 April 2017, the standard weekly rate for sickness absence is £89.35 for employees with average weekly earnings of £113.00 or more.

SMP & SAP

For payment weeks starting on or after Sunday 2 April 2017, the standard rate is £140.98. For the first six weeks of payment, the amount paid to an employee is 90% of the employee's average weekly earnings (the earnings-related rate). For the remaining weeks, it will be the lesser of the standard rate of £140.98, or the earnings-related rate (90% of the employee's average weekly earnings).

SPP & ShPP

For payment weeks starting on or after Sunday 2 April 2017, the standard rate is £140.98. The weekly rate paid to an employee will be the lesser of the standard rate of £140.98 or the earnings-related rate (90% of the employee's average weekly earnings).

Small employers' relief

The recovery and compensation rates for Small Employers Relief (SER) and the classification of a small business have not changed.

- Employers who qualify for SER are those with a total annual Class 1 NICs including primary (employee) and secondary (employer) liability of £45,000 or less.
- Employers who qualify for SER are allowed to recover 100% of statutory payments (SMP, SPP, ShPP and SAP) paid to their employees plus 3% compensation.
- Employers who do not qualify for SER can recover 92% of the statutory payments paid to their employees.

Employment allowance

The employment allowance is unchanged at £3,000.00.

www.gov.uk/claim-employment-allowance

Student loan thresholds

From 6 April 2017, the annual student loan thresholds are:

- Plan 1: £17,775
- Plan 2: £21,000.

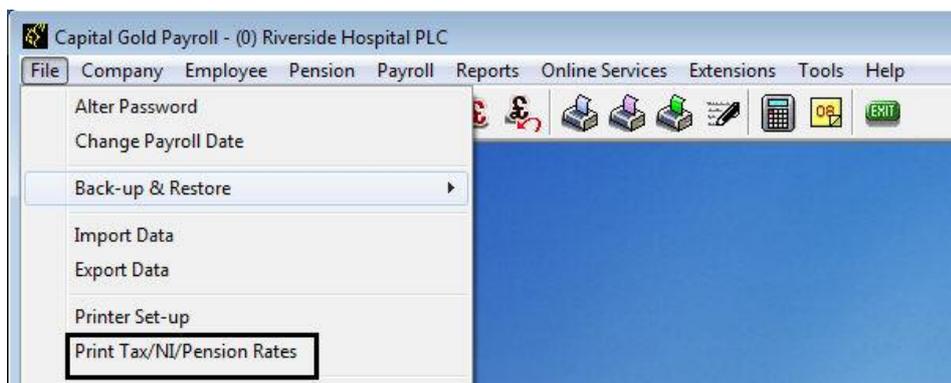
New thresholds for auto enrolment

The Department for Work & Pensions (DWP) has announced the proposed annual thresholds for the 2017-18 tax year (subject to the parliamentary approval).

Pay reference period	Weekly	2 Weekly	4 Weekly	Monthly	Yearly
Lower level of qualifying earnings	113	226	452	490	5,876
Earnings trigger for automatic enrolment	192	384	768	833	10,000
Upper level of qualifying earnings	866	1,731	3,462	3,750	45,000

Print Tax/NI/Pension rates report

The new rates and bands for the 2017-18 tax year can be printed from the **Print Tax/NI/Pension Rates** command on the **File** menu. This includes pension auto enrolment rates and bands for the 2017-18 tax year.



End of Guide