

TAX RATES AND ALLOWANCES

UK Tax Allowances	2020-21	2021-22
Personal allowance	£12,500	£12,570
Personal allowance Income limit	£100,000	£100,000
Married couple's allowance	£9,075	£9,125
Minimum amount of MCA	£3,510	£3,530
Income limit for MCA	£30,200	£30,400
Married allowance	£1,250	£1,260
Blind person's allowance	£2,500	£2,520

INCOME TAX BANDS

England and N.Ireland	2020-21	2021-22
20% Basic rate	£0 - £37,500	£0 - £37,700
40% Higher rate	£37,501 - £150,000	£37,701 - £150,000
45% Additional rate	Over £150,000	Over £150,000
Higher rate threshold	£50,000	£50,270

Scotland (S prefix)	2020-21	2021-22
19% Starter rate	£12,500 to £14,585	£12,570 to £14,667
20% Basic rate	£14,586 to £25,158	£14,668 to £25,296
21% Intermediate rate	£25,159 to £43,430	£25,297 to £43,662
41% Higher rate	£43,431 to £150,000	£43,663 to £150,000
46% Top rate	Over £150,000	Over £150,000

Wales (C prefix)	2020-21	2021-22
20% Basic rate	£1 - £37,500	£1 - £37,700
40% Higher rate	£37,501 - £150,000	£37,701 - £150,000
45% Additional rate	Over £150,000	Over £150,000
Higher rate threshold	£50,000	£50,270

PENSIONS

Allowances

Pension Annual and Lifetime Allowances	2020-21	2021-22
Annual allowance	£40,000	£40,000
Lifetime allowance	£1,073,100	£1,073,100

Automatic Enrolment thresholds

AE thresholds and limits	2020-21	2021-22
Earnings threshold	£10,000	£10,000
Lower limit of earnings band	£6,240	£6,240
Upper limit of earnings band	£50,000	£50,270

NATIONAL INSURANCE

Employment Allowance	2020-21	2021-22
	£4,000 p.a.	£4,000 p.a.

Class 1 NIC Thresholds and Earnings Limits	2020-21	2021-22
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Lower Earnings Limit		
Weekly	£120	£120
Monthly	£520	£520
Yearly	£6,240	£6,240

Earnings Thresholds (ET)	Primary	Secondary	Primary	Secondary
Weekly	£183	£169	£184	£170
Monthly	£792	£732	£797	£737
Yearly	£9,500	£8,788	£9,568	£8,840

Upper Earnings Limit (UEL)		
Weekly	£962	£967
Monthly	£4,167	£4,189
Yearly	£50,000	£50,270

Upper Secondary Threshold under 21s (UST) / Apprentice Upper Secondary Threshold (AUST)		
Weekly	£962	£967
Monthly	£4,167	£4,189
Yearly	£50,000	£50,270

Class 1 NIC Rates	2020-21	2021-22
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Employee		
On earnings up to PT	0%	0%
On earnings between PT and UEL	12.0%	12.0%
On earnings above UEL	2.0%	2.0%
Married women's reduced rate	5.85%	5.85%
Deferred rate	2.0%	2.0%

Employer		
On earnings up to ST	0%	0%
On earnings above ST	13.8%	13.8%
On U21 earnings between ST and UST	0%	0%
On apprentice earnings between ST and AUST	0%	0%



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PLEASE NOTE

Whilst every effort has been made to ensure this information is correct, please check with GOV.UK if unsure.

STUDENT LOAN RECOVERY RATES AND THRESHOLDS

Loan type	2020-21				2021-22			
	Annual threshold	Monthly threshold	Weekly threshold	Rate	Annual threshold	Monthly threshold	Weekly threshold	Rate
Plan 1	£19,390	£1,615.83	£372.88	9%	£19,895	£1,657.91	£382.59	9%
Plan 2	£26,575	£2,214.58	£511.05	9%	£27,295	£2,274.58	£524.90	9%
Plan 4	Not applicable as Plan 1 applied				£25,000	£2,083.33	£480.76	9%
Post graduate	£21,000	£1,750.00	£403.84	6%	£21,000	£1,750.00	£403.84	6%

NATIONAL MINIMUM WAGE

NMW and NLW	For pay periods from 1 April 2020	For pay periods from 1 April 2021
NLW (age 25 and over)	£8.72	N/A
NLW (age 23 and over)	N/A	£8.91
21-24 year old rate	£8.20	N/A
21-22 year old rate	N/A	£8.36
18-20 year old rate	£6.45	£6.56
16-17 year old rate	£4.55	£4.62
Apprentice rate (1st year only)	£4.15	£4.30
Accommodation Offset	£8.20	£8.36

STATUTORY PAYMENTS

	2020-21	2021-22
Statutory Maternity Pay – First 6 weeks	90% of AWE	90% of AWE
Statutory Maternity Pay – Remaining 33 weeks	Lower of 90% AWE or standard weekly rate of £151.20	Lower of 90% AWE or standard weekly rate of £151.97
Statutory Adoption Pay – First 6 weeks	90% of AWE	90% of AWE
Statutory Adoption Pay – Remaining 33 weeks	Lower of 90% AWE or standard weekly rate of £151.20	Lower of 90% AWE or standard weekly rate of £151.97
Statutory Paternity Pay – 2 weeks	£151.20	£151.97
Statutory Shared Parental Pay – Maximum of 37 weeks	Lower of 90% AWE or standard weekly rate of £151.20	Lower of 90% AWE or standard weekly rate of £151.97
Statutory Parental Bereavement Pay – 2 weeks	Lower of 90% AWE or standard weekly rate of £151.20	Lower of 90% AWE or standard weekly rate of £151.97
Recoverable amount for large employers	92%	92%
Recoverable amount for small employers	103%	103%
Annual NIC threshold for Small Employer Relief	£45,000	£45,000
Statutory Sick Pay	£95.85	£96.35

COMPANY CARS AND VANS

CO ₂ emissions	Electric range	Registered before 6 April 2020 (NEDC)	Registered on or after 6 April 2020 (WLTP)
		Appropriate percentage	Appropriate percentage
0g/km		1%	1%
1-50g/km	130+	2%	1%
1-50g/km	70-129	5%	4%
1-50g/km	40-69	8%	7%
1-50g/km	30-39	12%	11%
1-50g/km	<30	14%	13%
51-54g/km		15%	14%
Each additional 5g/km		+1%	+1%
Maximum % reached at		160+ g/km	165+ g/km
Non-RDE2 diesel supplement		4%	4%
Maximum benefit in all cases		37%	37%

Van benefit charge

	2020-21	2021-22
Standard charge for vans	£3,490	£3,500

Car and van fuel scale charge

	2020-21	2021-22
Car fuel benefit charge	£24,500	£24,600
Van fuel benefit charge	£666	£669

Authorised Mileage Allowance Payments

Vehicle etc	Mileage	2021-22
Cars and vans	First 10,000 miles	45p
	Over 10,000 miles	25p
Pedal cycles	All	20p
Motorcycles	All	24p