

TAX RATES AND ALLOWANCES

UK Tax Allowances	2021-22	2022-23
Personal allowance	£12,570	£12,570
Personal allowance Income limit	£100,000	£100,000
Married couple's allowance	£9,125	£9,415
Minimum amount of MCA	£3,530	£3,640
Income limit for MCA	£30,400	£31,400
Married allowance	£1,260	£1,260
Blind person's allowance	£2,520	£2,600

INCOME TAX BANDS

England and N.Ireland	2021-22	2022-23
20% Basic rate	£0 - £37,700	£0 - £37,700
40% Higher rate	£37,701 - £150,000	£37,701 - £150,000
45% Additional rate	Over £150,000	Over £150,000
Higher rate threshold	£50,270	£50,270

Scotland (S prefix)	2021-22	2022-23
19% Starter rate	£12,570 to £14,667	£12,570 to £14,732
20% Basic rate	£14,668 to £25,296	£14,733 to £25,688
21% Intermediate rate	£25,297 to £43,662	£25,689 to £43,662
41% Higher rate	£43,663 to £150,000	£43,663 to £150,000
46% Top rate	Over £150,000	Over £150,000

Wales (C prefix)	2021-22	2022-23
20% Basic rate	£0 - £37,700	£0 - £37,700
40% Higher rate	£37,701 - £150,000	£37,701 - £150,000
45% Additional rate	Over £150,000	Over £150,000
Higher rate threshold	£50,270	£50,270

PENSIONS

Allowances

Pension Annual and Lifetime Allowances	2021-22	2022-23
Annual allowance	£40,000	£40,000
Lifetime allowance	£1,073,100	£1,073,100

Automatic Enrolment thresholds

AE thresholds and limits	2021-22	2022-23
Earnings threshold	£10,000	£10,000
Lower limit of earnings band	£6,240	£6,240
Upper limit of earnings band	£50,270	£50,270

NATIONAL INSURANCE

Employment Allowance	2021-22	2022-23
Per annum	£4,000	£5,000

Class 1 NIC Thresholds and Earnings Limits

	2021-22	2022-23
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Lower Earnings Limit

Weekly	£120	£123
Monthly	£520	£533
Yearly	£6,240	£6,396

Earnings Thresholds (ET)	Primary	Secondary	Primary up to 5 July	Primary from 6 July	Secondary
Weekly	£184	£170	£190	£242	£175
Monthly	£797	£737	£823	£1,048	£758
Yearly	£9,568	£8,840	£9,880	£12,570	£9,100

Upper Earnings Limit (UEL)

Weekly	£967	£967
Monthly	£4,189	£4,189
Yearly	£50,270	£50,270

Upper Secondary Threshold under 21s (UST) / Apprentice Upper Secondary Threshold (AUST) / Veteran's Upper Secondary Threshold (VUST)

Weekly	£967	£967
Monthly	£4,189	£4,189
Yearly	£50,270	£50,270

Freeport Upper Secondary Threshold (FUST)

Weekly	N/A	£481
Monthly	N/A	£2,083
Yearly	N/A	£25,000

Class 1 NIC Rates

	2021-22	2022-23
Employee		
On earnings up to PT	0%	0%
On earnings between PT and UEL	12.0%	13.25%
On earnings above UEL	2.0%	3.25%
Married women's reduced rate	5.85%	7.10%
Deferred rate	2.0%	3.25%

Employer

On earnings up to ST	0%	0%
On earnings above ST	13.8%	15.05%
On U21 earnings between ST and UST	0%	0%
On apprentice earnings between ST and AUST	0%	0%
On earnings between ST and FUST /VUST	N/A	0%
On earnings above UEL /UST /AUST /FUST /VUST	13.8%	15.05%

STUDENT LOAN RECOVERY RATES AND THRESHOLDS

Loan type	2021-22				2022-23			
	Annual threshold	Monthly threshold	Weekly threshold	Rate	Annual threshold	Monthly threshold	Weekly threshold	Rate
Plan 1	£19,895	£1,657.91	£382.59	9%	£20,195	£1,682.91	£388.36	9%
Plan 2	£27,295	£2,274.58	£524.90	9%	£27,295	£2,274.58	£524.90	9%
Plan 4	£25,000	£2,083.33	£480.76	9%	£25,375	£2,114.58	£487.98	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 2021	For pay periods from 1 April 2022
NLW (age 23 and over)	£8.91	£9.50
21-22 year old rate	£8.36	£9.18
18-20 year old rate	£6.56	£6.83
16-17 year old rate	£4.62	£4.81
Apprentice rate (1st year only)	£4.30	£4.81
Accommodation Offset	£8.36	£8.70

STATUTORY PAYMENTS

	2021-22	2022-23
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 £151.97	Lower of 90% AWE or standard weekly rate of £156.66
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 £151.97	Lower of 90% AWE or standard weekly rate of £156.66
Statutory Paternity Pay – 2 weeks	Lower of 90% AWE or standard weekly rate of £151.97	Lower of 90% AWE or standard weekly rate of £156.66
Statutory Shared Parental Pay – Maximum of 37 weeks	Lower of 90% AWE or standard weekly rate of £151.97	Lower of 90% AWE or standard weekly rate of £156.66
Statutory Parental Bereavement Pay – 2 weeks	Lower of 90% AWE or standard weekly rate of £151.97	Lower of 90% AWE or standard weekly rate of £156.66
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	£96.35	£99.35

The information aggregated for this document has been obtained from the relevant government bodies and is correct at the time of publication. This document provides a summary guide only, and is not intended as a comprehensive representation of the law.

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		2%	2%
1-50g/km	130+	2%	2%
1-50g/km	70-129	5%	5%
1-50g/km	40-69	8%	8%
1-50g/km	30-39	12%	12%
1-50g/km	<30	14%	14%
51-54g/km		15%	15%
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

	2021-22	2022-23
Standard charge for vans	£3,500	£3,600

Car and van fuel scale charge

	2021-22	2022-23
Car fuel benefit charge	£24,600	£25,300
Van fuel benefit charge	£669	£688

Authorised Mileage Allowance Payments

Vehicle etc	Mileage	2022-23
Cars and vans	First 10,000 miles	45p
	Over 10,000 miles	25p
Pedal cycles	All	20p
Motorcycles	All	24p



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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.