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Welcome to September's PayrockPayroll update. Coming up in this month's edition.

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PayrockPayroll update



**Hi**

PayrockPayroll is back after the summer break, and what better time to return than at the start of National Payroll Week! Running this year between 4 and 8 September, National Payroll Week is an annual event celebrating the vital role that payroll professionals play in ensuring employees are paid accurately and on time. For far too long payroll was seen as a back-office function, but the COVID 19 pandemic truly brought payroll into the spotlight, and long may that continue.

I'd like to thank our fabulous apprentices and tutors who have stepped out of their comfort zone to make short videos celebrating this fabulous profession of ours. See what they have to say over the course of this week on [TikTok](#) You can also keep up to date with all things MBKB on our other social media platforms:

- [LinkedIn](#)
- [Facebook](#)
- [Instagram](#)
- [X \(formerly twitter\)](#)

**MBKB apprentices the first ever to achieve the payroll assistant manager standard**

Continuing the celebrations, we are proud to announce that MBKB apprentices are the first in the country to achieve the Level 5 Payroll Assistant Manager qualification.

This is a brand new standard and I know you will join me in congratulating Kerri Kingston from Aviva, and Danielle Cox from Innspired Accountancy at being the first two apprentices in the country to achieve this qualification.

After receiving the news that she was the first to ever pass this qualification Kerri said

“Two years of studying and applying what I had learned every day at work, not only taught me so much about being a Payroll Professional, but also how to apply myself, own my own development and show myself I am capable.

Finding out that I had passed my Level 5 Payroll Assistant Manager Apprenticeship with Distinction in two of the three areas made me feel immensely proud of my achievement. Thanks to everyone that supported me along the way.”

We'd like to take this opportunity to congratulate not just Kerri and Danielle, but every other apprentice in every other sector who has achieved well earned success after an enormous amount of hard work. Well done to you all!

**Changes ahead for Statutory Paternity Leave**

Statutory Paternity Leave is the time someone can take off after their partner gives birth, they adopt a child or have a baby by surrogate. It is available to the:

- Father
- Husband or partner of the mother (or adopter)
- Child's adopter
- Intended parent (if they're having a baby through a surrogacy arrangement)

Leaving aside the eligibility criteria, there are currently tight restrictions around how much leave is available and how it can be taken.

Under current legislation, employees can take paternity leave at the statutory rate of pay (£172.48 in 2023-24) in a one or two week block. If the employee is unable to take the full two weeks in one go and can only take one, the second week is lost, they cannot take it at a later date. Leave cannot start before the birth and must finish within 56 days of the birth (or due date if the baby is early), though the start and end dates are different if the employee is adopting. All this is very prescriptive, but the government has now announced changes to paternity leave legislation which should make it more flexible, aiming to increase the number of people taking paternity leave.

The proposed changes are:

- Fathers or partners will be able to split their leave into two blocks of one week
- Fathers or partners will be able to take their leave and pay at any point during the first year following the birth or adoption of their child
- The reforms will adjust the way fathers or partners give notice of leave and pay to their employer, meaning employees must provide notice of entitlement 15 weeks before the birth or placement but will only require 28 days notice of the leave dates

The legislation, which covers Great Britain but not Northern Ireland, will come into effect from 6 April 2024.

**Right to work - Important changes to the EU Settlement Scheme**

From September 2023 people with pre-settled status under the EU Settlement Scheme will automatically have their status extended by 2 years before it expires if they have not obtained settled status.

The process will be automated by the Home Office and reflected in the person's digital status. They will be notified of the extension directly. This will ensure that nobody loses their immigration status if they do not apply to switch from pre-settled to settled status.

The Home Office also intends to take steps to automatically convert as many eligible pre-settled status holders as possible to settled status once they are eligible for it, without them needing to make an application. During 2024, automated checks of pre-settled status will establish their ongoing continuous residence in the UK.

Safeguards will be in place to ensure that settled status is not wrongly granted.

**Right to work – Tripling of fines for employing illegal migrants**

The Home Office has confirmed that fines will be tripled for employers who employ workers who do not have the right to work in the UK.

The civil penalty for employers, which was last increased in 2014, will be increased from £15,000 to £45,000 per illegal worker for a first breach and up to £60,000 from £20,000 for repeated breaches. Employers should already be checking the eligibility of anyone they employ (known as right to work). There are a number of ways to do this, which are not changing, including via a manual check of original documentation and a Home Office online checking system. Guidance is available on [GOV.UK](#)

**Advisory Fuel Rates from 1 September 2023**

HMRC has announced the latest Advisory Fuel Rates to be used from 1 September 2023.

Hybrid cars are treated as either petrol or diesel cars for Advisory Fuel Rates.

You can use the previous rates for up to 1 month from the date any new rates apply.

The Advisory Fuel Rates for electric, petrol, LPG and diesel cars are shown in the table below. Previous rates are in brackets:

Engine size	Petrol	LPG
1400cc or less	13p (13p)	10p (10p)
1401cc to 2000cc	16p (15p)	12p (12p)
Over 2000cc	25p (23p)	19p (18p)
Engine size	Diesel	
1600cc or less	12p (12p)	
1601cc to 2000cc	14p (14p)	
Over 2000cc	19p (18p)	
Fully electric vehicles	10p (9p)	

**Student and postgraduate loan thresholds announced for April 2024**

The new tax year is still more than six months away but, encouragingly, we're already starting to get notifications ready for 2024-25, with the Department for Education confirming the following student and postgraduate loan thresholds:

- From 6 April 2024, the employee earnings threshold for student loan Plan 1 will rise from £22,015 per year to £24,990
- The income threshold for repayment of Plan 2 loans will remain frozen at £27,295
- The income threshold for repayment of postgraduate masters and doctoral loans is yet to be announced
- The income threshold for repayment of the new Plan 5 loans, due to come into repayment from April 2026, will be £25,000 per year

The Scottish government is yet to confirm the threshold for the Scottish student loan Plan 4

**PayrockPayroll Update**

**MBKB 2023-24 payroll factcard available on the MBKB website**  
We have collated all the payroll facts and figures that you will need for the tax year into one factcard which is free to download from the [MBKB website](#)

**Payroll support helpdesk available to PayrockPayroll members**  
As payroll processing gets ever more complicated, we know that, much as we would like to, none of us can know everything, and here at PayrockPayroll we want to help. As a PayrockPayroll member you have access to our payroll support helpline. Several of you have already used this service, all you need do is email your query to [payrollsupport@mbkggroup.com](mailto:payrollsupport@mbkggroup.com) but please remember to write your membership number in the subject line, it was included in your membership pack email.

As a reminder, your Tier 2 PayrockPayroll membership includes:

- Payroll Update sessions – Online
- Payroll Helpdesk e-newsletter – Monthly
- Payroll Helpdesk / support - 10 queries
- 1 x short course delivery

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