



WR
Partners
Protecting your future.



Statutory Information April 2025

Statutory Sickness Payment (SSP)

- Payable for 28 weeks
- Minimum of 4 days consecutive £118.75 per week
- No reclaim via HMRC
- Self-Certification for 1 week permitted, Doctors note thereafter.

Student / Postgraduate Loan thresholds & rates

Plan 1 £26,065, earnings above this threshold will continue to be calculated at 9%.

Plan 2 £28,470, earnings above this threshold will continue to be calculated at 9%.

Scottish Student Loans (SSL) £32,745, earnings above this threshold will be calculated at 9%.

Postgraduate loan

£21,000, earnings above this threshold will continue to be calculated at 6%.

Minimum Wage Rates

Under 18: £7.55

Ages 18 to 20: £10.00

Ages 21 and over: £12.21

Daily Accommodation offset: £10.66

Apprentices: £7.55 (16/18 year olds & 19+ year olds in their first year.)

Tax

UK personal allowance: £12,570

Tax Codes: 1257L (English) / C1257L (Welsh) / S1257L (Scottish).

National Insurance Rates

ERS Rate 15% | EES Rate 8%.

National Insurance Thresholds

Lower £542 per month / £125 per week Primary
£1048 per month / £242 per week. Secondary at the point employers pay NI £416.67 per month / £96.15 per week.

GDPR: Any data that can personally identify a living individual must be encrypted if transferred electronically.

Statutory Maternity Pay (SMP)

- The first 6 weeks: 90% of their average weekly earnings (AWE) before tax. The remaining 33 weeks: £187.18 or 90% of their AWE (whichever is lower)
- Maternity Certificate MATB1 must be provided and Employee must have worked 41 weeks prior to start of Maternity leave.

Statutory Paternity Payment (SPP)

- Payable for a total of 2 weeks, which can be non-consecutive at £187.18 per week. The SC3 form must be provided with 4 weeks notice.

Statutory Shared Parental Pay

ShPP is paid at £187.18 or 90% of their AWE (whichever is lower) 50 weeks parental leave with 37 weeks parental pay.

Statutory Neonatal Care and Pay

Up to 12 weeks of pay at £187.18 per week for a child that requires neonatal care in the first 28 days following birth.

Employment Allowance for Employers

£10,500 pa reduction to secondary class 1 NIC liability.

Key Contacts

WR Payroll Department

payroll@wrpartners.co.uk
01606 654450

Useful Resources

HMRC: www.hmrc.gov.uk

HMRC Employers Helpline: 0300 200 3200

ACAS Employers Helpline: 0300 123 1100

HMRC Employees Helpline: 0300 200 3310

HMRC App: Go to www.gov.uk for link

www.wrpartners.co.uk