

Statutory Information

April 2026 To March 2027



Sickness Payment (SSP)

- Payable for 28 weeks from first day of absence
- £123.25 per week, or at 80% of normal weekly wage - whichever is lower
- Self-Certification for 1 week permitted, Doctors note thereafter

Student / Postgraduate Loan thresholds & rates

Plan 1 £26,900, earnings above this threshold will continue to be calculated at 9%.

Plan 2 £29,385, earnings above this threshold will continue to be calculated at 9%.

Scottish Student Loans (SSL) £33,795, earnings above this threshold will be calculated at 9%.

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

Plan 5 (Newer England Students) £25,000 at 9%.

Minimum Wage Rates

Under 18: £8.00

Ages 18 to 20: £10.85

Ages 21 and over: £12.71

Daily Accommodation offset: £11.10

Apprentices: £8.00 (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 £559 per month / £129 per week Primary
£1048 per month / £242 per week. Secondary at the point employers pay NI £417 per month / £96 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: £194.32 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 £194.32 per week. The SC3 form must be provided with 4 weeks notice.

Statutory Shared Parental Pay

ShPP is paid at £194.32 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 £194.32 per week for a child that requires neonatal care in the first 28 days following birth.

Statutory Bereavement Pay

2 weeks pay at £194.32 per week.

Employment Allowance for Employers

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

Key Contacts

WR Payroll Department:

payroll@wrpartners.co.uk

08000 664 664

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



Accountants, Tax & Business Advisors