



Employer Information

National minimum wage

Category of worker	Hourly rate from 1 Oct 2013
Aged 21 and above	£6.31
Aged 18 to 20 inclusive	£5.03
Aged under 18 (but above compulsory school leaving age)	£3.72
Apprentices aged under 19	£2.68

Statutory maternity, paternity and adoption pay

Type of payment or recovery	Figures to use 2014-15
Statutory Maternity Pay (SMP) - weekly rate for first six weeks	90% of the employee's average weekly earnings
Statutory Maternity Pay (SMP) - weekly rate for remaining weeks	£138.18 or 90% of the employee's average weekly earnings, whichever is lower
Ordinary Statutory Paternity Pay (OSPP) and Additional Statutory Paternity Pay (ASPP) - weekly rate	£138.18 or 90% of the employee's average weekly earnings, whichever is lower
Statutory Adoption Pay (SAP) - weekly rate	£138.18 or 90% of the employee's average weekly earnings, whichever is lower
SMP/OSPP/ASPP/SAP - proportion of your payments you can recover from HMRC	92% if your total Class 1 NICs (both employee and employer contributions) are above £45,000 for the previous tax year 103% if your total Class 1 NICs for the previous tax year are £45,000 or lower

Statutory sick pay

The same weekly Statutory Sick Pay rate applies to all employees.

Statutory Sick Pay (SSP) 2014-15	Rate of payment or recovery	Unrounded daily rates (for use with payroll software)
Standard weekly rate	£87.55	N/A
Daily rate - employees with one qualifying day in the week	£87.55	£87.5500
Daily rate - employees with two qualifying days in the week	£43.78	£43.7750
Daily rate - employees with three qualifying days in the week	£29.19	£29.1833
Daily rate - employees with four qualifying days in the week	£21.89	£21.8875
Daily rate - employees with five qualifying days in the week	£17.51	£17.5100
Daily rate - employees with six qualifying days in the week	£14.60	£14.5916
Daily rate - employees with seven qualifying days in the week	£12.51	£12.5071

<p>Proportion of your SSP payments you can recover from HMRC</p>	<p>From 6 April 2014 the recovery of SSP was abolished. You cannot therefore recover any SSP for any tax years from 2014-2015.</p> <p>For a limited period you will still be able to recover SSP for previous tax years up to 5 April 2014.</p> <p>You can make this late recovery up to 5 April 2016. From 6 April 2016 you will not be able to recover SSP for any tax year.</p> <p>Where you are able to make recovery, you can recover amounts in excess of 13% of your total employee and employer Class 1 NICs liability for the month in question.</p>	<p>N/A</p>
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Student loan recovery

Rate or threshold	Figures to use 2014-15
<p>Employee earnings threshold at which repayment of student loans begin</p>	<p>£16,910 per year £1,409.16 per month £325.19 per week</p>
<p>Rate of student loan deductions</p>	<p>9%</p>