

# BusinessHR

## Key employment statistics: April 2011

<b>National Minimum Wage (NMW)</b>	<b>£5.93 per hour</b> aged 21+ <b>£4.92 per hour</b> aged 18-20 <b>£3.64 per hour</b> aged 16-17 <b>£2.50 per hour</b> – apprentice rate	Tips/gratuities/service charges are excluded. Apprentice rate is only for apprentices aged under 19 or in first year of apprenticeship – thereafter entitled to full NMW rate.
<b>Statutory Sick Pay (SSP)</b>	<b>£81.60 pw</b>	Payable for up to 28 weeks, must earn more than £102 pw
<b>Statutory Maternity Pay (SMP)</b>	<b>First 6 weeks paid at 90% of average weekly earnings;</b> followed by <b>33 weeks at £128.73 pw or 90% of average weekly earnings</b> (whichever is less); followed by <b>13 weeks' unpaid leave</b>	Need 26 weeks' service at beginning of 14 <sup>th</sup> week before EWC Must earn more than £102 pw
<b>Statutory Paternity Pay (SPP)</b>	<b>£128.73 pw or 90% of average weekly earnings</b> (whichever is less) Paid for <b>2 weeks</b> to the father or mother's partner	Need 26 weeks' service at beginning of 14 <sup>th</sup> week before EWC or by the week in which notification is received of being matched. Must earn more than £102 pw
<b>Statutory Adoption Pay (SAP)</b>	<b>39 weeks: £128.73 or 90% of average weekly earnings</b> (whichever is less), followed by <b>13 weeks' unpaid leave</b>	For one adoptive parent only; must earn more than £102 pw. Need 26 weeks' service by the end of the week in which employee is notified of having been matched with the child
<b>Statutory Redundancy Pay (SRP)</b>	No of weeks multiplied by the <b>lower</b> of either the actual average weekly wage or a maximum weekly wage of <b>£400</b> Max no of weeks is <b>30</b> ; max SRP is <b>£12,000</b>	The 'number of weeks' relates to the employee's age and completed years of continuous service as at the date the notice period would expire
<b>Guarantee payments</b>	Daily rate <b>£22.20</b> for up to 5 workless days	Within a 3 month period
<b>Employer supported childcare</b>	<b>£55 per week (£243 per month)</b> towards childcare costs, tax and NIC free	Payment by voucher or otherwise for an approved childcare provider
<b>Unfair dismissal</b>	Maximum basic award: <b>£12,000</b> Maximum compensatory award: <b>£68,400</b>	Compensation unlimited for successful cases of whistle blowing, certain health or safety matters or discrimination arising from a 'protected characteristic' (race, sex, sexual orientation, religion or belief, disability, age, pregnancy/maternity, marital status/civil partnership or gender reassignment)
<b>Breach of contract</b>	Maximum award in an employment tribunal: <b>£25,000</b>	
<b>Tax-free termination payments</b>	Up to a total of 30K, for SRP, enhanced redundancy pay, wrongful dismissal compensation & ex-gratia payments (on death or disability)	Plus certain other termination payments for which the employee has no contractual entitlement up to £30,000
<b>Authorised mileage (own vehicle)</b>	<b>Cars/vans: 45p pm</b> up to 10,000 miles; <b>25p pm</b> thereafter <b>Motorcycles: 24p pm Bicycles: 20p pm</b>	Payments up to these rates are free from tax & NICs
<b>Authorised mileage (company vehicle)</b>	Up to 1400cc engine: petrol 14p; diesel 13p; LPG 10p 1401-2000cc engine: petrol 16p; diesel 13p; LPG 12p More than 2000cc engine: petrol 23p; diesel 16p; LPG 17p	Only apply where employers reimburse employees for business travel in their company cars, or require employees to repay the cost of fuel used for private travel.
<b>Hospitality to employees</b>	Maximum <b>£150</b> per employee per year, tax free	Must be available to all employees
<b>Relocation</b>	<b>£8K</b> tax free	
<b>Occupational pensions</b>	Annual: <b>£50,000</b> Lifetime: <b>£1,800,000</b>	These are individual tax-relieved pensions savings limits
<b>Income tax (2011/12)</b>	Personal allowance for PAYE: <b>£7,475</b> Age 65-74: <b>£9,940</b> Aged 75 and over: <b>£10,090</b> Tax is payable at <b>20%</b> on earnings of <b>£0 - £35,000</b> ; thereafter, an individual will pay <b>40%</b> tax until <b>£150,000</b> when the rate will increase to <b>50%</b>	
<b>National Insurance Contributions (NICs) (2011/12)</b>	Lower earnings limit: <b>£102</b> per week NICs become payable after <b>£139</b> per week Upper earnings limit: <b>£817</b> per week Class 1 rates: <b>12%</b> on earnings between <b>£139 - £817</b> ; <b>2%</b> for earnings above <b>£817</b> per week	