

INCOME TAX

2007/2008 BANDS	EARNINGS	RATE
	Start - £2,230	10%
	£2,231 - £34,600	22%
	Over £34,600	40%
2006/2007 BANDS	EARNINGS	RATE
	Start - £2,150	10%
	£2,151 - £33,300	22%
	Over £33,300	40%
	2006/07	2007/08

PERSONAL ALLOWANCE

Persons under age 65	5,035	5,225
Persons 65 to 74	7,280	7,550
Persons 75 and over	7,420	7,690
Emergency Tax Code	503L	522L

MARRIED COUPLES ALLOWANCE

Persons born before 6 Apr 1935 to age 74	6,065	6,285
Persons 75 and over	6,135	6,365
Minimum Amount	2,350	2,440

ADDITIONAL ALLOWANCES

Registered Blind Persons	1,660	1,730
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PENSION

Annual Allowance	£215,000	£225,000
Lifetime Allowance	£1,500,000	£1,600,000

NATIONAL MINIMUM WAGE

	OCT 2006	OCT 2007
Aged 22 or over	£5.35	£5.52
18-21 or first 6 months and training	£4.45	£4.60
16/17 rate	£3.30	£3.40

USEFUL TELEPHONE NUMBERS

SERVICE	TELEPHONE
Employer's Helpline (PAYE / NI / VAT / SSP / SMP & SAP)	0845 714 3143
Employer's Orderline	0845 764 6646
Contracted Out Pensions Helpline	0845 915 0150
National Minimum Wage Helpline	0845 600 0678
Working/Child Tax Credit Helpline	0845 300 3900
CIS Contractor's Helpline	0845 733 5588

HAVE YOUR SAY!

As a Ceridian customer you're automatically a member of the Ceridian Customer Network (CCN), our user group.

We will be holding the Ceridian customer conference on Tuesday 5th June, 2007 at the Brit Insurance Oval, Kennington, London.

Join us at the biggest Ceridian customer event of the year, where we offer you special interest streams, a chance to network with Ceridian's senior management, and a glimpse of our latest products and online services, even before they're released.

To find out more about the conference and book your place, visit www.ceridian.co.uk/ccn or telephone 0800 733 337

For more information on all our HR and Payroll solutions contact our Response Team on 0800 733 337 or email: info@ceridian.com

www.ceridian.co.uk

Ceridian PAYROLL LEGISLATION 2007/08

CERIDIAN

BUDGET EDITION

Ceridian accepts no liability in respect of any error or omission in this card. All 2007/08 values are subject to the passage of the legislation through Parliament.

NATIONAL INSURANCE CONTRIBUTIONS

Weekly Earnings Bands	Primary Contributions (employee)		Secondary Contributions (employer) ³		
	Standard Rate		Not Contracted-out rate	Contracted-out ¹ rate (COSR schemes)	Contracted-out ¹ rate (COMP schemes)
	Not Contracted-out rate	Contracted-out rate ^{1,2}			
Up to £87.00	Nil	Nil	Nil	Nil	Nil
£87.00 - £100.00	0% ⁴	0% ⁴	0%	0% ⁵	0% ⁵
£100.01 - £670.00	11%	9.4%	12.8%	9.1%	11.4%
Over £670.00	1%		12.8%		

Notes: 1. The contracted-out rate applies only to earnings between the lower and upper earnings limits. 2. Certain women pay contributions at the reduced rate of 4.85% of earnings. 3. Employer contributions on earnings above the UEL are assessed at the appropriate not contracted-out rate. 4. The employee's rebate (at 1.6%) on earnings between the LEL and the ET is deductible from either the employee's total contributions or in certain circumstances from the employer's remittances to the Inland Revenue. 5. The employer's rebate (at 3.7% and 1.4% respectively) on earnings between the LEL and the ET is deductible from the remittances to the Inland Revenue.

Class 1 NIC earnings limits

Earnings Period	LEL	UEL	Earnings Threshold
Weekly	£87	£670	£100
Monthly	£377	£2,904	£435
Yearly	£4,524	£34,840	£5,225

Class 1A NICs

	2006/07	2006/07
Payable in respect of benefits and expenses	12.8%	12.8%
Payable by 19th July	2007	2008

Class 1 NIC minimum payments

For 2007/2008 the total minimum payment to a contracted-out money purchase (COMP) pension scheme is 3% of earnings between the lower and upper earnings limits, comprising of:

employee	1.6%; and
employer	1.4%

BENEFIT EXEMPTIONS

	2006/07	2007/08
APPROVED EMPLOYER PROVIDED CHILDCARE (TAX AND NICS EXEMPTION PER WEEK)	£55.00	£55.00
WORKING AT HOME ALLOWANCE (TAX AND NICS EXEMPTION PER WEEK)	£2.00	£2.00
LUNCHEON VOUCHERS (TAX AND NICS EXEMPTION PER DAY)	£0.15	£0.15
Statutory Redundancy – from 1st February 2007 the max weekly pay for calculating statutory redundancy is £310 per week		

COMPANY CAR

CAR BENEFIT	15-35% based on CO2 levels
FUEL SCALE CHARGES	15-35% based on CO2 levels against the set figure of £14,400

Advisory Fuel Rate for Company Cars (per mile) From 1st February 2007

PETROL	0 – 1400cc	9p
	1401 – 2000cc	11p
	>2000cc	16p
LPG	0 – 1400cc	6p
	1401 – 2000cc	7p
	>2000cc	10p
DIESEL	0 – 2000cc	9p
	>2000cc	12p

OWN VEHICLE MILEAGE RATES

	First 10,000miles	Excess
CAR	40p	25p
MOTOR CYCLE	24p	24p
PEDAL CYCLE	20p	20p

STATUTORY BENEFITS

STATUTORY SICK PAY WEEKLY VALUE	2006/07	2007/08
EARNINGS THRESHOLD	£84.00	£87.00
STANDARD RATE	£70.05	£72.55
PARENTAL PAY WEEKLY VALUE	2006/07	2007/08
EARNINGS THRESHOLD	£84.00	£87.00
STANDARD RATE	£108.85	£112.75
HIGHER RATE	the lower of £108.85 or 90% of average earnings	the lower of £112.75 or 90% of average earnings

¹Medium² Large³ employers can recover 92% of SMP paid
⁴Small⁵ employers can recover 104.5% of SMP paid.