

Income Tax

2009/2010 Bands	Earnings	Rate
	First - £37,400	20%
	Over £37,400	40%
2008/2009 Bands	Earnings	Rate
	First - £34,800	20%
	Over £34,800	40%
	2008/09	2009/10
Personal Allowance		
Persons under age 65	6,035	6,475
Persons 65 to 74	9,030	9,490
Persons 75 and over	9,180	9,640
Emergency Tax Code	603L	647L
Married couples Allowance		
Persons born before 6 Apr 1935 to age 74	6,535	6,865
Persons 75 and over	6,625	6,965
Minimum Amount	2,540	2,670
Additional Allowances		
Registered Blind Persons	1,800	1,890
Pension		
Annual Allowance	£235,000	£245,000
Lifetime Allowance	£1,650,000	£1,750,000
National Minimum Wage (per hour)	Oct 2008	Oct 2009
Aged 22 or over	£5.73	£5.80
18-21 or first 6 months and training	£4.77	£4.83
16/17 rate	£3.53	£3.57
Accommodation offset (per day)	£4.46	£4.51

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 Wednesday 30th June 2009 at The Brewery in 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, before they're even released.

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



Payroll Legislation 2009/10

Budget Edition

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 accepts no liability in respect of any error or omission in this card. All 2009/10 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}			
£0 - £95.00	Nil	Nil	Nil	Nil	Nil
£95.00 - £110.00	0% ⁴	0% ⁴	0%	0% ⁵	0% ⁵
£110.01 - £770.00	11%	9.4%	12.8%	9.1%	11.4%
£770.01 - £840.00	11%		12.8%		
Over £770.00	1%		12.8%		

Notes:

1. The contracted-out rate applies only to earnings between the lower and upper accrual point. **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 HMRC. **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 HMRC.

Class 1 NIC earnings Limits

Earnings Period	LEL	Earnings Threshold	UAP	UEL
Weekly	£95	£110	£770	£844
2 Weekly	£190	£220	£1,540	£1,688
4 weekly	£380	£440	£3,080	£3,575
Monthly	£412	£476	£3,337	£3,656
Yearly	£4,940	£5,715	£40,040	£43,875

Class 1A NICs

	2008/09	2009/10
Payable in respect of benefits and expenses	12.8%	12.8%
Due by 19 July	2009	2010

Class 1 NIC minimum payments

For 2009/2010 the total minimum payment to a contracted-out money purchase (COMP) pension scheme is 3% of earnings between the lower and upper accrual point, comprising of:

employee 1.6%; and
employer 1.4%

Benefit Exemptions

	2008/09	2009/10
Approved Employer provided childcare (Tax and NICs exemption per week)	£55.00	£55.00
Working at home allowance (Tax and NICs exemption per week)	£3.00	£3.00
Luncheon Vouchers (Tax and NICs exemption per day)	£0.15	£0.15

Statutory Redundancy:

- from 1st February 2009 the max weekly pay for calculating statutory redundancy is £350 per week
- from 1st October 2009 the max weekly pay for calculation statutory redundancy is £380 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 £16,900.

Advisory Fuel Rate for Company Cars (per mile) From 1st January 2009

Petrol	0 - 1400cc	10p
	1401 - 2000cc	12p
	>2000cc	17p
LPG	0 - 1400cc	7p
	1401 - 2000cc	9p
	>2000cc	12p
Diesel	0 - 2000cc	11p
	>2000cc	14p

Own Vehicle Mileage Rates

	First 10,000 miles	Excess
Car	40p	25p
Motor Cycle	24p	24p
Pedal Cycle	20p	20p

Statutory Benefits

Statutory Sick Pay weekly values	2008/09	2009/10
Earnings Threshold	£90.00	£95.00
Standard Rate	£75.40	£79.15
Parental Pay weekly values	2008/09	2009/10
Earnings Threshold	£90.00	£95.00
Standard Rate	£117.18	£123.06
Higher Rate	the lower of £117.18 or 90% of average earnings	the lower of £123.06 or 90% of average earnings

'Medium' & 'Large' employers can recover 92% of SMP paid
'Small' employers can recover 104.5% of SMP paid.