



Tax rates and allowances 2018-19

National Minimum Wage / National Living Wage

Notes

1. The National Minimum Wage (NMW) is applicable to workers aged under 25.
2. Workers must be at least school leaving age to qualify for NMW.
3. The National Living Wage (NLW) is applicable to workers aged 25 and over.
4. Both change annually on 1st April.

	Hourly Rates	
	From 01.04.18	01.04.17 to 31.03.18
25 and over	£7.83	£7.50
21 - 24-year-old	£7.38	£7.05
18 - 20-year-old	£5.90	£5.60
16 - 17-year-old	£4.20	£4.05
Apprentices aged under 19 or in the first year of their apprenticeship	£3.70	£3.50
Apprentices aged 19 or over and past the first year of their apprenticeship	the appropriate age rate above	the appropriate age rate above