



Tax rates and allowances 2018-19

State Benefits

Weekly Benefit

		2018-19	2017-18
Basic retirement pension	Single person	£125.95	£122.30
	Married couple	£201.45	£195.60
Pension Credit	Single person	£164.35	£159.55
	Married couple	£248.80	£243.25
Statutory pay rates - Average weekly earnings		£116.00	£113.00
Statutory Sick Pay		£92.05	£89.35
Statutory Maternity Pay	First six weeks - % of weekly earnings	90%	90%
	Next 33 weeks	£145.18*	£140.98*
Statutory Paternity Pay	2 weeks	£145.18*	£140.98*
Statutory Shared Paternity Pay	Maximum of 26 weeks can be taken by the father	£145.18*	£140.98*
Statutory Adoption Pay	First six weeks - % of weekly earnings	90%	90%
	39 weeks	£145.18	£140.98*

Notes

1. Statutory maternity leave is 52 weeks of which 39 are paid. However, you do not have to take all 52 weeks but you must have a minimum of 2 weeks (4 weeks if you work in a factory).
2. The 52 weeks can be shared between the parents. The father can take blocks of leave with periods of work in between. A total of 26 weeks can be taken as paid leave by the father.
3. The father can still take 2 weeks' paternity leave without sharing any of the 52-week maternity leave.
4. * Or 90% of weekly earnings whichever is the lower.



Tax rates and allowances 2018-19

Statutory Sick Pay – Daily Rates

2018-19

Unrounded Daily Rates	Number of QD's in week	1 Day to pay	2 Days to pay	3 Days to pay	4 Days to pay	5 Days to pay	6 Days to pay	7 Days to pay
£13.1500	7	£13.15	£26.30	£39.45	£52.60	£65.75	£78.90	£92.05
£15.3416	6	£15.35	£30.69	£46.03	£61.37	£76.71	£92.05	
£18.4100	5	£18.41	£36.82	£55.23	£73.64	£92.05		
£23.0125	4	£23.02	£46.03	£69.04	£92.05			
£30.6833	3	£30.69	£61.37	£92.05				
£46.0250	2	£46.03	£92.05					
£92.0500	1	£92.05						

2017-18

Unrounded Daily Rates	Number of QD's in week	1 Day to pay	2 Days to pay	3 Days to pay	4 Days to pay	5 Days to pay	6 Days to pay	7 Days to pay
£12.7642	7	£12.77	£25.53	£38.30	£51.06	£63.83	£76.59	£89.35
£14.8916	6	£14.90	£29.79	£44.68	£59.57	£74.46	£89.35	
£17.8700	5	£17.87	£35.74	£53.61	£71.48	£89.35		
£22.3375	4	£22.34	£44.68	£67.02	£89.35			
£29.7833	3	£29.79	£59.57	£89.35				
£44.6750	2	£44.68	£89.35					
£89.3500	1	£89.35						



Tax rates and allowances 2018-19

Employers

For SMP/OSPP/ASPP/SAP - proportion of your payments you can recover from HMRC:

		% of payments made that can be reclaimed	
		2018-19	2017-18
If your total Class 1 NICs (both employee and employer contributions) in the previous tax year were:	above £45,000	92%	92%
	below £45,000	103%	103%

Student Loan Repayments

Student Loan Recovery – Plan 1

This plan is for students in Scotland or Northern Ireland or students who received EU Funding at any time in Scotland and Northern Ireland or before 1st September 2012 and you lived in England or Wales.

Student Loan Recovery - Plan 1		
	2018-19	2017-18
Per Year	£18,330.00	£17,775
Per Month	£1,527.50	£1,481
Per Week	£352.50	£341
Rate of Student Loan Deduction	9%	9%

Student Loan Recovery – Plan 2

This plan is for students who took out their loan on or after 1st September 2012 and lived in England or Wales or received EU Funding and lived in England or Wales. Also, if you lived in England or Wales and took an advanced learner loan for a further education course.

Student Loan Recovery - Plan 2		
	2018-19	2017-18
Per Year	£25,000.00	£21,000
Per Month	£2,083.33	£1,750
Per Week	£480.76	£403
Rate of Student Loan Deduction	9%	9%