

18/19 Tax Year – Rates and Thresholds for Employers



National Living Wage:

Year	25 and Over	21 to 24	18 to 20	Under 18	Apprentice
Current	£7.50	£7.05	£5.60	£4.05	£3.50
6 th April 2018-5 th April 2019	£7.83	£7.38	£5.90	£4.20	£3.70

Statutory Pay:

Year	Statutory Maternity Pay	Statutory Paternity Pay	Statutory Adoption Pay	Statutory Shared Parental Pay	Statutory Sick Pay
Current	£140.98	£140.98	£140.98	£140.98	£89.35 (This is not government funded)
6 th April 2018-5 th April 2019	£145.18	£145.18	£145.18	£145.18	£92.05 (This is not government funded)

PAYE Tax Rates and Thresholds (Employees Personal Allowance)

Year	Weekly	Monthly	Annually
Current	£221	£958	£11,500
6 th April 2018-5 th April 2019	£228	£988	£11,850

National Insurance Thresholds & Employment Allowance:

Year	Weekly	Monthly	Annually	Employment Allowance
Current	£157	£680	£8,164	£3,000
6 th April 2018-5 th April 2019	£162	£702	£8,424	£3,000