

## Pre Budget Report

### NIC THRESHOLDS AND LIMITS 2009/10

	Weekly	2 Weekly	4 Weekly	Monthly	Annual
<b>UEL</b>	£844	£1,688	£3,375	£3,656	£43,875
<b>UAP</b>	£770	£1,540	£3,080	£3,337	£40,040
<b>ET</b>	£110	£220	£440	£476	£5,715
<b>LEL</b>	£95	£190	£380	£412	£4,940

### NIC PERCENTAGE RATES 2009/10

NIC Letter	Employees NIC			Employers NIC		
	Earnings above ET up to UAP	Earnings above UAP up to UEL	Over UEL	Earnings above ET up to UAP	Earnings above UAP up to UEL	Over UEL
<b>A</b>	11%	11%	1%	12.8%	12.8%	12.8%
<b>B</b>	4.85%	4.85%	1%	12.8%	12.8%	12.8%
<b>C</b>	0%	0%	0%	12.8%	12.8%	12.8%
<b>D</b>	9.4%	11%	1%	9.1%	12.8%	12.8%
<b>E</b>	4.85%	4.85%	1%	9.1%	12.8%	12.8%
<b>F</b>	9.4%	11%	1%	11.4%	12.8%	12.8%
<b>G</b>	4.85%	4.85%	1%	11.4%	12.8%	12.8%
<b>J</b>	1%	1%	1%	12.8%	12.8%	12.8%
<b>L</b>	1%	1%	1%	9.1%	12.8%	12.8%
<b>S</b>	1%	1%	1%	11.4%	12.8%	12.8%

### NIC REBATE PERCENTAGES 2009/10

Table Letter	Employee Rebate	Employer Rebate
<b>D</b>	1.6%	3.7%
<b>E</b>	NIL	3.7%
<b>F</b>	1.6%	1.4%
<b>G</b>	NIL	1.4%
<b>L</b>	1.6%	3.7%
<b>S</b>	1.6%	1.4%

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### MAXIMUM NIC REBATES 2009/10

Pay Period	Free Rebate D, F, L and S	Free Rebate COSR: D, E & L	Free Rebate COMP: F, G & S
Weekly	£0.24.	£0.55	£0.21
2 – Weekly	£0.48	£1.11	£0.42
4 - Weekly	£0.96	£2.22	£0.84
Monthly	£1.02	£2.37	£0.90

### PAYE RATES & BANDS 2009/10 (applicable from 6<sup>th</sup> April 2009)

Taxable Pay	Tax Percentage	Tax Tables
£0 to £37,400	20%	B
Over £37,400	40%	C & D

### New Emergency Tax Code Number

From 6<sup>th</sup> April 2009 will be 647L operated cumulatively or non-cumulatively as applicable. Tax codes with the suffix 'L' will be increased by 44 points from 6<sup>th</sup> April 2009. Please see form P9X for further details on this uplift.

### PAYE Threshold

From 6<sup>th</sup> April 2009, the PAYE threshold will be £125 per week or £540 per month

### PERSONAL TAX ALLOWANCES 2009/10

	2008/09	2009/10
	£	£
<b>PERSONS UNDER AGE 65</b>		
Personal Allowance	6035	6475
<b>PERSONS AGED 65 TO 74</b>		
Personal Allowance	9030	9490
Married Couples	6535	6865
<b>PERSONS AGED 75 AND ABOVE</b>		
Personal Allowance	9180	9640
Married Couples	6625	6965
Income limit for Age Allowance	21,800	22,900
Claw Back	£1 in £2	£1 in £2
Min. Personal Allowance if over income limit	6035	6475
Min. MCA if over income limit	2540	2670

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### STATUTORY SICK PAY RATES 2009/10

	<b>From 6<sup>th</sup> April 2009</b>
Average weekly earnings	Weekly rate of SSP
Less than £95	Nil
£95 or more	£79.15 per week

### STATUTORY MATERNITY, PATERNITY AND ADOPTION PAY RATES 2009/10

	<b>From 5<sup>th</sup> April 2009</b>
Average weekly earnings	Standard Rate
Less than £95	Nil
£95 or more	£123.06 per week
Earnings related rate continues to be 90% of average weekly earnings for the appropriate number of weeks and where 90% is less than the Standard rate	

### BENEFICIAL LOANS

With effect from 1<sup>st</sup> March 2009

	2008/09	2009/10
Official Rate of Interest	6.25%	4.75%

### COMPENSATION LIMITS

With effect from 1<sup>st</sup> February 2009

	2008/09	2009/10
Week's Pay	£330	£350
Maximum Redundancy Pay	£9,900	£10,500
Compensatory Award	£63,000	£66,200

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### CHANGES FROM APRIL 2010

The following are proposed changes and are subject to amendment.

#### PERSONAL TAX ALLOWANCE INCOME LIMITS

Below £100,000	Above £100,000	Above £140,000
Entitled to the full personal basic tax allowance	Allowance reduced by £1 for every £2 above income limit, up to a maximum of one half of the basic allowance	Allowance reduced by £1 for every £2 above, up to a maximum of the full amount of the basic allowance

### CHANGES FROM APRIL 2011

The following are proposed changes and are subject to amendment.

#### PROPOSED NIC PERCENTAGE RATES 2011/12

NIC Letter	Employees NIC			Employers NIC		
	Earnings above ET up to UAP	Earnings above UAP up to UEL	Over UEL	Earnings above ET up to UAP	Earnings above UAP up to UEL	Over UEL
<b>A</b>	11.5%	11.5%	1.5%	13.3%	13.3%	13.3%
<b>B</b>	5.35%	5.35%	1.5%	13.3%	13.3%	13.3%
<b>C</b>	0%	0%	0%	13.3%	13.3%	13.3%
<b>D</b>	9.9%	11.5%	1.5%	9.6%	13.3%	13.3%
<b>E</b>	5.35%	5.35%	1.5%	9.6%	13.3%	13.3%
<b>F</b>	9.9%	11.5%	1.5%	11.9%	13.3%	13.3%
<b>G</b>	5.35%	5.35%	1.5%	11.9%	13.3%	13.3%
<b>J</b>	1.5%	1.5%	1.5%	13.3%	13.3%	13.3%
<b>L</b>	1.5%	1.5%	1.5%	9.6%	13.3%	13.3%
<b>S</b>	1.5%	1.5%	1.5%	11.9%	13.3%	13.3%

Proposed Employer NIC rates for all benefits and expenses and items under an employer's PAYE Settlement Agreement which are provided within the tax year starting 6<sup>th</sup> April 2011.

<b>Class 1A &amp; Class 1B = 13.3%</b>
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