



Staffology Payroll

Payroll Parameters 2025-26



1.0 NATIONAL INSURANCE THRESHOLDS

Lower Earnings Limit	£6,500 annually Weekly: £125 Fortnightly: £250 Monthly: £542
Primary Threshold	£12,570 annually Weekly: £242 Fortnightly: £484 Monthly: £1,048
Upper Earnings Limit	£50,270 annually Weekly: £967 Fortnightly: £1,934 Monthly: £4,189
Secondary Threshold	£5,000 annually Weekly: £96 Fortnightly: £193 Monthly: £417
Upper Secondary Threshold	£50,270 annually Weekly: £967 Fortnightly: £1,934 Monthly: £4,189
Class 1A NICs Rate	15%

2.0 INCOME TAX RATES

England, Wales & Northern Ireland

Tax Band	Income Range	Rate
Basic Rate	£0 - £37,700	20%
Higher Rate	£37,700 - £125,140	40%
Additional Rate	£125,140+	45%

Scotland

Tax Band	Income Range	Rate
Starter Rate	£0 - £2,827	19%
Basic Rate	£2,827 – £14,921	20%

Intermediate Rate	£14,921 - £31,092	21%
Higher Rate	£31,092 - £62,430	42%
Advanced Rate	£62,430 - £125,140	45%
Top Rate	£125,140+	48%

3.0 STUDENT LOAN THRESHOLDS & RATES

Plan 1 Student Loan	Threshold: £26,065 Rate: 9%
Plan 2 Student Loan	Threshold: £28,470 Rate: 9%
Plan 4 Student Loan	Threshold: £32,745 Rate: 9%
Postgraduate Loan	Threshold: £21,000 Rate: 6%

4.0 PENSION AUTO ENROLMENT

Lower Threshold	£6,240 annually Weekly: £120 Monthly: £520
Auto Enrolment Threshold	£10,000 annually Weekly: £192 Monthly: £833
Upper Threshold	£50,270 annually Weekly: £967 Monthly: £4,189
Employer Contribution	3%
Employee Contribution	5%
Age Range	Minimum: 16 Maximum: 74 Eligible: 22

5.0 MINIMUM WAGE RATES

Category	Age Range	Hourly Rate
National Living Wage	21 and over	£12.21
18-20 Year Old Rate	18-20	£10.00
16-17 Year Old Rate	16-17	£7.55
Apprentice Rate	All ages (apprentices)	£7.55

6.0 STATUTORY PAY RATES

Statutory Sick Pay	£118.75 per week
Statutory Parental Leave	£187.18 per week
AWE Eligibility Threshold	£125 per week

7.0 EMPLOYMENT ALLOWANCE

Current Year (2025)	£10,500
Previous Year (2024)	£5,000

8.0 MILEAGE ALLOWANCE PAYMENTS

Vehicle Type	Rate Per Mile	Threshold	Above Threshold Rate
Car	45p	10,000 miles	25p
Motorcycle	24p	No threshold	N/A
Cycle	20p	No threshold	N/A

9.0 FIXED TAX CODES

Standard Fixed Codes (England, Wales & Northern Ireland)

Code	Rate	Description
BR	20%	Basic Rate
D0	40%	Higher Rate
D1	45%	Additional Rate
NT	0%	No Tax

Standard Fixed Codes (Scotland)

Code	Rate	Description
BR	20%	Basic Rate
D0	21%	Intermediate Rate
D1	42%	Higher Rate
D2	45%	Advanced Rate
D3	48%	Top Rate



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