

Guide to Rates and Thresholds for 2018/19 Tax Year

(to aid employers – not for use for processing payroll)

Tax Rates

Showing each portion of a monthly salary and the tax rate that may be applied to it.

Based on a monthly paid employee with an 1185L tax code and month 1 (not a Scottish tax code)

Rate	Monthly Pay
Tax Free Allowance	Up to £987.50
20%	£988 - £3 862.50
40%	£3 863 - £13 487.50
45%	Above £13 489

Based on a monthly paid employee with an 1185L Scottish tax code and month 1

Rate	Monthly Pay
Tax Free Allowance	Up to £987.50
19%	£988 - £1 154.17
20%	£1 154.17 - £2 000
21%	£2 001 - £3 619.17
41%	£3 620 - £13 487.50
46%	Above £13 489

Auto-Enrolment

	Monthly
Automatic Enrolment Earnings Trigger	£833
Qualifying Earnings	£503 - £3863

National Insurance

	Monthly
Lower Earnings Limit	£503
Employee Starts to Pay NI	£702
Employer Starts to Pay NI	£702
Upper Earnings Limit (employee contributions fall to 2%)	£3863

National Minimum Wage

	Hourly Rate
National Living Wage (over 25)	£7.83
Aged 21 – 24	£7.38
Aged 18 – 20	£5.90
Aged 16 – 17	£4.20
Apprentice Rate	£3.70

Statutory Payments

	Weekly
Sick Pay	£92.05
Maternity Pay (weeks 7 – 39)	£145.18

The above rates are a guide only and subject to change and interpretation. Please visit [HMRC](https://www.gov.uk/government/organisations/hm-revenue-and-customs) for up to date information.