

GOVERNMENT PARAMETERS

TAX RATES
Effective From 06.04.2010

Bandwidth	From	To	Rate
37400	0.01	37400.00	20.00%
150000	37400.01	150000.00	40.00%
Excess	150000.01	Excess	50.00%

D Code	Rate		
0	40.00%	Basic Rate	20.00 %
1	50.00%		
2	0.00%	K Code Limit	50.00 %
3	20.00%		
4	30.00%	Emergency Code	647L/1

NI RATES
Effective From 06.04.2010

RATES

	Employee THR to UAP	Employee UAP to UEL	Employee Above UEL	Employer THR to UAP	Employer Above UAP	Employee Rebate	Employer Rebate
A	11.00%	11.00%	1.00%	12.80%	12.80%		
B	4.85%	4.85%	1.00%	12.80%	12.80%		
C	0.00%	0.00%	0.00%	12.80%	12.80%		
D	9.40%	11.00%	1.00%	9.10%	12.80%	1.60%	3.70%
E	4.85%	4.85%	1.00%	9.10%	12.80%		3.70%
F	9.40%	11.00%	1.00%	11.40%	12.80%	1.60%	1.40%
G	4.85%	4.85%	1.00%	11.40%	12.80%		1.40%
J	1.00%	1.00%	1.00%	12.80%	12.80%		
L	1.00%	1.00%	1.00%	9.10%	12.80%	1.60%	3.70%
S	1.00%	1.00%	1.00%	11.40%	12.80%	1.60%	1.40%
X	0.00%	0.00%	0.00%	0.00%	0.00%		

LIMITS

	LEL	UAP	UEL	Threshold
Weekly	97	770	844	110
Monthly	421	3337	3656	476
Annually	5044	40040	43875	5715

SSP RATES
Effective From 06.04.2010

Average Weekly Earnings From	To	Rate	Reimbursement Threshold	% of total NICs excluding Class 1A
97.00	Excess		Reclaimable Rate	% of SSP value above the threshold

SMP RATES
Effective From 06.04.2010

Period	Rate	SER Relief	Reclaim	Compensation
For the first 6 weeks	% of average earnings	Yes	%	4.50%
For the next weeks	124.88 or % of average earnings if lower	No	92.00%	0.00%

SPP Rates
Effective From 06.04.2010

Period	Rate	SER Relief	Reclaim	Compensation
For 2 weeks maximum	124.88 or % of average earnings if lower	Yes	%	4.50%
		No	92.00%	0.00%

GOVERNMENT PARAMETERS

SAP Rates
Effective From 06.04.2010

Period	Rate	SER Relief	Reclaim	Compensation
For 3 weeks maximum	124.88 or 90.0 % of average earnings if lower	Yes	%	4.50%
		No	%	0.00%

COMMUNITY CHARGE RATES
Effective From 06.04.2010

WEEKLY			MONTHLY		
Net Earnings			Net Earnings		
From	To	Rate	From	To	Rate
0.00	35.00	0.00%	0.00		0.00%
35.01	65.00	3.00%			3.00%
65.01	90.00	5.00%			5.00%
90.01		7.00%			7.00%
		%			%
		%			%
Above 250.00			Above 1000.00		
% of the first 250.0 and			17.00% of the first 1000.0 and		
% of the remainder			50.00% of the remainder		

COUNCIL TAX RATES
Effective From 06.04.2010

WEEKLY			MONTHLY		
Net Earnings			Net Earnings		
From	To	Rate	From	To	Rate
0.00	55.00	0.00%	0.00		0.00%
55.01		3.00%			3.00%
		5.00%			5.00%
		7.00%			7.00%
		%			%
		%			%
Above 370.00			Above 1480.00		
% of the first 370.0 and			17.00% of the first 1480.0 and		
% of the remainder			50.00% of the remainder		

SUNDRY STATUTORY RATES
Effective From 06.04.2010

STUDENT LOANS: Annual Threshold 15000.00 Rate % of NICs liable pay

GOVERNMENT PARAMETERS

EARNINGS ARRESTMENTS RATES (Scotland)
Effective From 06.04.2010

Net Earnings	WEEKLY	Deduction
Not Exceeding £95.77		Nil
Exceeding £95.77 but not exceeding £346.15		19.00% of earnings exceeding £95.77 or £4 whichever is greater.
Exceeding £346.15 but not exceeding £576.92		£47.57 plus 23.00% of earnings exceeding £346.15
Exceeding £576.92		£100.65 plus 50.00% of earnings exceeding £576.92

Weekly Example

£1000.00 arrestable earnings per week
 First £576.92 at £100.65
 Exceeding £576.92 = £423.08 @ 50.00%
 = £312.19 total deduction

Monthly

Net Earnings	Monthly	Deduction
Not Exceeding £415.00		Nil
Exceeding £415.00 but not exceeding £1500.00		19.00% of earnings exceeding £415.00 or £4 whichever is greater.
Exceeding £1500.00 but not exceeding £2500.00		£206.15 plus 23.00% of earnings exceeding £1500.00
Exceeding £2500.00		£436.15 plus 50.00% of earnings exceeding £2500.00

Monthly Example

£4000.00 arrestable earnings per month
 First £2500.00 at £436.15
 Exceeding £2500.00 = £1500.00 @ 50.00%
 = £1186.15 total deduction

GOVERNMENT PARAMETERS

Women's State Pension Dates

Date of birth between		Date pension will be payable from	Age when pension paid			
From	To		Yr	Mth	Yr	Mth
	05/04/1950	05/04/2010			60	0
06/04/1950	05/05/1950	06/05/2010	60	1	60	0
06/05/1950	05/06/1950	06/07/2010	60	2	60	1
06/06/1950	05/07/1950	06/09/2010	60	3	60	2
06/07/1950	05/08/1950	06/11/2010	60	4	60	3
06/08/1950	05/09/1950	06/01/2011	60	5	60	4
06/09/1950	05/10/1950	06/03/2011	60	6	60	5
06/10/1950	05/11/1950	06/05/2011	60	7	60	6
06/11/1950	05/12/1950	06/07/2011	60	8	60	7
06/12/1950	05/01/1951	06/09/2011	60	9	60	8
06/01/1951	05/02/1951	06/11/2011	60	10	60	9
06/02/1951	05/03/1951	06/01/2012	60	11	60	10
06/03/1951	05/04/1951	06/03/2012	61	0	60	11
06/04/1951	05/05/1951	06/05/2012	61	1	61	0
06/05/1951	05/06/1951	06/07/2012	61	2	61	1
06/06/1951	05/07/1951	06/09/2012	61	3	61	2
06/07/1951	05/08/1951	06/11/2012	61	4	61	3
06/08/1951	05/09/1951	06/01/2013	61	5	61	4
06/09/1951	05/10/1951	06/03/2013	61	6	61	5
06/10/1951	05/11/1951	06/05/2013	61	7	61	6
06/11/1951	05/12/1951	06/07/2013	61	8	61	7
06/12/1951	05/01/1952	06/09/2013	61	9	61	8
06/01/1952	05/02/1952	06/11/2013	61	10	61	9
06/02/1952	05/03/1952	06/01/2014	61	11	61	10
06/03/1952	05/04/1952	06/03/2014	62	0	61	11
06/04/1952	05/05/1952	06/05/2014	62	1	62	0
06/05/1952	05/06/1952	06/07/2014	62	2	62	1
06/06/1952	05/07/1952	06/09/2014	62	3	62	2
06/07/1952	05/08/1952	06/11/2014	62	4	62	3
06/08/1952	05/09/1952	06/01/2015	62	5	62	4
06/09/1952	05/10/1952	06/03/2015	62	6	62	5
06/10/1952	05/11/1952	06/05/2015	62	7	62	6
06/11/1952	05/12/1952	06/07/2015	62	8	62	7
06/12/1952	05/01/1953	06/09/2015	62	9	62	8
06/01/1953	05/02/1953	06/11/2015	62	10	62	9
06/02/1953	05/03/1953	06/01/2016	62	11	62	10
06/03/1953	05/04/1953	06/03/2016	63	0	62	11
06/04/1953	05/05/1953	06/05/2016	63	1	63	0
06/05/1953	05/06/1953	06/07/2016	63	2	63	1
06/06/1953	05/07/1953	06/09/2016	63	3	63	2
06/07/1953	05/08/1953	06/11/2016	63	4	63	3
06/08/1953	05/09/1953	06/01/2017	63	5	63	4
06/09/1953	05/10/1953	06/03/2017	63	6	63	5
06/10/1953	05/11/1953	06/05/2017	63	7	63	6
06/11/1953	05/12/1953	06/07/2017	63	8	63	7
06/12/1953	05/01/1954	06/09/2017	63	9	63	8
06/01/1954	05/02/1954	06/11/2017	63	10	63	9
06/02/1954	05/03/1954	06/01/2018	63	11	63	10
06/03/1954	05/04/1954	06/03/2018	64	0	63	11
06/04/1954	05/05/1954	06/05/2018	64	1	64	0
06/05/1954	05/06/1954	06/07/2018	64	2	64	1
06/06/1954	05/07/1954	06/09/2018	64	3	64	2
06/07/1954	05/08/1954	06/11/2018	64	4	64	3
06/08/1954	05/09/1954	06/01/2019	64	5	64	4
06/09/1954	05/10/1954	06/03/2019	64	6	64	5
06/10/1954	05/11/1954	06/05/2019	64	7	64	6
06/11/1954	05/12/1954	06/07/2019	64	8	64	7
06/12/1954	05/01/1955	06/09/2019	64	9	64	8
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