

Statutory Rates

| Item | Effective | 2019 £ | 2020 £ | 2021 £ | 2022 £ |
|---|--|-----------|-----------|-----------|-----------|
| Maternity, Paternity, Adoption, Shared Parental Pay <i>per week</i> | 2 April | 148.68 | 151.20 | 151.97 | |
| Statutory Sick Pay <i>per week</i> | 6 April | 94.25 | 95.85 | 96.35 | |
| Limit for Statutory Redundancy Pay <i>per week</i> | 6 April | 525.00 | 538.00 | 544.00 | |
| Lower earnings limit <i>per week</i> | 6 April | 118.00 | 120.00 | 120.00 | |
| National Living Wage 23 & over (prior to April 2021, 25 & over) <i>per hour</i> | 1 April | 8.21 | 8.72 | 8.91 | 9.50 |
| Minimum Wage 21 – 22 (prior to April 2021, 21-24) <i>per hour</i> | 1 April | 7.70 | 8.20 | 8.36 | 9.18 |
| Minimum Wage 18-20 <i>per hour</i> | 1 April | 6.16 | 6.45 | 6.56 | 6.83 |
| Minimum Wage under 18 <i>per hour</i> | 1 April | 4.35 | 4.55 | 4.62 | 4.81 |
| Minimum Wage Apprentice <i>per hour</i> | 1 April | 3.90 | 4.15 | 4.30 | 4.81 |
| Accommodation offset (per day) | 1 April | 7.55 | 8.20 | 8.36 | 8.70 |
| Living Wage – Outside London <i>per hour</i> | Announced in November for implementation no later than the following 1 May | 9.30 | 9.50 | 9.90 | |
| Living Wage – London <i>per hour</i> | | 10.75 | 10.85 | 11.05 | |

Pensions Auto-enrolment

| Monthly gross earnings | Age | | | Weekly gross earnings |
|-----------------------------|---|----------------------------------|-----------------------|-----------------------------|
| | From 16 to 21 | From 22 to SPA* | From SPA to 74 | |
| £520 and below | Has a right to join a pension scheme ¹ | | | £120 and below |
| Over £520 up to £833 | Has a right to opt in ² | | | Over £120 up to £192 |
| Over £833 | Has a right to opt in | Automatically enrol ³ | Has a right to opt in | Over £192 |

Figures correct as of 2020/2021. *SPA = state pension age

¹ **Has a right to join a pension scheme** If they ask you to, you must provide a pension scheme for them, but you don't have to pay contributions.

² **Has a right to opt in** If they ask to be put into a pension scheme, you must put them in your automatic enrolment pension scheme and pay regular contributions.

³ **Automatically enrol** You must put these members of staff in your automatic enrolment pension scheme and pay regular contributions. You don't need to ask their permission. If they give notice, or you give them notice, to leave employment before you have completed this process, you have a choice whether to automatically enrol them or not.

For automatic enrolment minimum contributions rates are shown in the table below.

| Date | Employer minimum contribution | Total minimum contribution |
|------------------|-------------------------------|----------------------------|
| 06/04/19 onwards | 3% | 8% |