

PAYadvice.UK

Legislation Update 2024:

- UK
- Guernsey
- Jersey
- Isle of Man

MARCH 2024 V24.8

(Budget 2024 - Live version)

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PAYadvice

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Version history

Version	Date	Author / Compiler	Commentary
V24.0	24 th August 2023	P Simon Parsons	Original including confirmed information on IZENR and Confirmed Student Loan Thresholds
V24.1	24 th October 2023	PSP	Confirmed Living and London Living Wage Added the proposed changed for Guernsey
V24.2	10 th November 2023	PSP	Confirmed Jersey
	21 st November 2023	PSP	Including Confirmed April 2024 National Living and Minimum Wage
	22 nd November 2023	PSP	Update with UK NIC, Tax rUK
V24.3	28 th November 2023	PSP	UK Statutory Payment rate proposals confirmed
V24.4	4 th December 2023	PSP	Scottish Student Loan Plan 4 threshold and SSP Daily rates confirmed
V24.5	19 th December 2023	PSP	Including Scottish and Welsh proposed Income Tax
V24.5a	22 nd December 2023	PSP	Correction to the new Scottish Tax Band start point following HMRC confirmation.
V24.5b	30 th December 2023	PSP	Correction to Scottish Income Tax % for 2022/2023
V24.6	6 th February 2024	PSP	Postgraduate Loan and Pension Auto Enrolment thresholds have been confirmed
V24.7	20 th February 2024	PSP	Update from the Isle of Man budget 2024
V24.8	6 th March 2024	PSP	Update from the UK budget 2024 and reduction to NICs

Disclaimer:

The information provided does not constitute personal financial or personal taxation advice. The views expressed are the opinions of their author/compiler based on information and facts applicable at the time of publication. Some views will be expressed in relation to future legislation which may still be subject to parliamentary approval and subject to change.

Introduction

Welcome to the PAYadvice.UK Legislation Update 2024 for payroll. This is compiled to be an aid to professionals and software developers when considering statutory change to payroll calculations.

This guide covers information as it relates to:

- *The United Kingdom (whose tax year commences on 6th April 20234)*
 - *England*
 - *Northern Ireland*
 - *Scotland*
 - *Wales*
- *The Channel Islands (whose tax year commences on 1st January 2024)*
 - *Guernsey*
 - *Jersey*
- *The Isle of Man (whose tax year commences on 6th April 2024)*

Further resources can be found at PAYadvice.UK and at the resources in preparation for the 2024/2025 tax year which can be located at: <https://payadvice.uk/tax-year-2024-2025-resources/>

The United Kingdom



HM Government

Autumn Statement 2023

On Wednesday 22nd November, the Autumn Statement 2023 confirmed some changes for 6th January 2024 and also for the 2024/2025 tax year commencing 6th April 2023.

Income Tax

The whole of the United Kingdom

Income Tax allowances, rates and thresholds effective from 6th April 2024 for England and Northern Ireland have been confirmed as remaining frozen.

The following values are set by the United Kingdom government and are not devolved:

	2023/2024	2024/2025
Personal Allowance	£ 12,570	£ 12,570
Standard emergency tax code	1257L	1257L

Those earning more than £100,000 will see their Personal Allowance reduced by £1 for every £2 earned over £100,000.

The Autumn statement 2023 announced the intention to continue to freeze the personal tax-free allowance until April 2028. The position for April 2024 has been confirmed as frozen.

As the personal tax free amounts continues to be frozen, then there is no anticipated general tax code uplifts which are instructed by authority of form P9X

Tax Code suffix	2023/2024	2024/2025
L	+0	+0
M	+0	+0
N	+0	+0
All others	Notified by issue of form P9/P6	

Tax rates and Bands

Rest of the United Kingdom (rUK: England and Northern Ireland with no prefix)

The UK Westminster government Autumn Statement 2023 has confirmed the following:

	2023/2024		2024/2025	
Basic Rate (BR)	20%	£ 1 – £ 37,700	20%	£ 1 - £ 37,700
Higher Rate (D0)	40%	£ 37,701 - £ 125,140	40%	£ 37,701 - £ 125,140
Additional Rate (D1)	45%	Over £ 125,140	45%	Over £ 125,140

Scotland (prefix S)

The Scottish Parliament held its Budget on 19th December 2023 and announced changes to Scottish Tax operational from 6th April 2024:

	2023/2024		2024/2025	
Starter Rate	19% (10%+9%)	£ 1 - £ 2,162	19% (10%+9%)	£ 1 - £ 2,306
Basic Rate (SBR)	20% (10%+10%)	£ 2,163 - £ 13,118	20% (10%+10%)	£ 2,307 - £ 13,991
Intermediate Rate (SD0)	21% (10%+11%)	£ 13,119 - £ 31,092	21% (10%+11%)	£ 13,992 - £ 31,092
Higher Rate (SD1)	42% (30%+12%)	£ 31,093 - £ 125,140	42% (30%+12%)	£ 31,093 - £ 62,430
Advanced Rate (SD2)	N/A	N/A	45% (30%+15%)	£ 62,431 - £125,140
Top Rate (SD3)	47% (35%+12%)	Over £ 125,400	48% (35%+13%)	Over £ 125,140

Wales (prefix C)

The Welsh Assembly announce on 19th December 2023 that it will retain alignment with the rest of the United Kingdom Tax (rUK) in relation to the Welsh Tax Rate for the 2024/2025 tax year and that the tax threshold and rates will remain frozen. The following is to be apply from 6th April 2024:

	2023/2024		2024/2025	
Basic Rate (CBR)	20% (10%+10%)	£ 1 – £ 37,700	20% (10%+10%)	£ 1 - £ 37,700
Higher Rate (CD0)	40% (30%+10%)	£ 37,701 - £ 125,140	40% (30%+10%)	£ 37,700 - £ 125,140
Additional Rate (CD1)	45% (35%+10%)	Over £ 125,140	45% (35%+10%)	Over £ 125,140

National Insurance\

New Investment Zone Employer National Insurance Contributions (NICs) Relief (IZENR)

New NIC categories are introduced for use from 6th April 2024 for employers who have business premises in an Investment Zone Tax Site.

The employee must have commenced employment from 6th April 2022 and expires after 36 months of their start.

N	Standard Rate for employees eligible for Investment Zone Employer NICs Relief
E	Married Women and Widows entitled to pay reduced National Insurance
K	Employees over State Pension Age
D	Employee who can defer National Insurance because they're already paying it in another job

The Investment Zone Upper Secondary Threshold matches the Freeport Upper Secondary Threshold and for the Freeports and Investment Zone Upper Secondary Threshold.

Class 1 earnings bands

The thresholds and limits remain frozen for April 2024 with the secondary threshold being frozen until April 2028:

Threshold/limit	Weekly	2 Weekly	4 Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	£ 123	£ 246	£ 492	£ 533	£ 6,396
Primary Threshold (PT) – directors	£ 242	£ 484	*£ 967	£ 1,048	£ 12,570
Primary Threshold (PT) – non-directors					
Secondary Threshold (ST)	£ 175	£ 350	£ 700	£ 758	£ 9,100
Freeports and Investment Zone Upper Secondary Threshold (FUST)	£ 481	£ 962	£ 1,924	£ 2,083	£ 25,000
Upper Secondary Threshold (UST)	£ 967	£ 1,934	*£ 3,867	£ 4,189	£ 50,270
Apprentice Upper Secondary Threshold (AUST)					
Veterans Upper Secondary Threshold (VUST)					
Upper Earnings Limit (UEL)					

*Please note that due to different rounding rules in relation to Tax law versus NI law, the PT/ST/FUST/AUST/UST/VUST/UEL for 2/4 weekly is not necessarily a multiple of the weekly value. However, and for this tax year, the LEL, PT, ST, FUST are coincidentally multiples of the weekly values. The UST, AUST, VUST and UEL continue to not be multiples for 4 weekly pay periods.

Class 1 Contribution Rates (from 6th January 2024 – 2023-2024 tax year)

The following apply for both employees and directors from 6th January 2024:

	Primary Contributions (employee)					Secondary Contributions (Employer)				
	A/F/H/M/V	B/I	C/S	J/L/Z	X	A/B/C/J	H/M/V/Z	F/I/L/S	X	
Below LEL	Nil									
LEL to PT	0%		Nil	0%	Nil	N/A				
PT to UEL / UST / AUST	10%	3.85%		2%						
	*11.5%	*5.35%								
LEL to ST	N/A					0%	0%	0%	Nil	
ST to FUST						13.8%		13.8%		
FUST to UEL / UST / AUST / VUST										
Above UEL / UST / AUST / VUST	2%		Nil	2%	Nil	13.8%	13.8%			

*These rates apply to Directors NICs using the annual method and the last period recalculation for Directors using the alternate method and apply retrospectively back to 6th April 2023.

And for Mariner related National Insurance Contributions:

	Primary Contributions (employee)				Secondary Contributions (Employer)		
	R/G/Y	T	W	Q/P	R/T/W/Q	G/Y/P	
Below LEL	Nil						
LEL to PT	0%		Nil	0%	Nil		
PT to UEL / UST / AUST	10%	3.85%		2%			
	*11.5%	*5.35%					
LEL to ST	N/A				0%	0%	
ST to FUST					13.3%		
FUST to UEL / UST / AUST / VUST							
Above UEL / UST / AUST / VUST							2%

*These rates apply to Directors NICs using the annual method and the last period recalculation for Directors using the alternate method and apply retrospectively back to 6th April 2023.

Class 1 Contribution Rates (from 6th April 2024 = 2024/2025 tax year)

In the government budget 2024 held on 6th March 2024, the Chancellor announced a further reduction 2 percentage point reduction in the primary NIC rates.

These changes were announced late in the day and there is a potential that some payroll software or payroll processing in the early part of the new year will not have had time to update and apply the reduction. Adjustments may be required in later pay period.

The following apply for both employees and directors (both alternate an annual method) from 6th April 2024 (with prior values shown in brackets):

	Primary Contributions (employee)					Secondary Contributions (Employer)			
	A/F/H/M/N /V	B/E/I	C/ K/S	D/J/L/Z	X	A/B/C/J	H/M/V/Z	D/E/F/I/K /L/N/S	X
Below LEL	Nil								
LEL to PT	0%		Nil	0%	Nil	N/A			
PT to UEL / UST / AUST	8% (10%)	1.85% (3.85%)		2%					
LEL to ST	N/A					0%	0%	0%	Nil
ST to FUST						13.8%		13.8%	
FUST to UEL / UST / AUST / VUST									
Above UEL / UST / AUST / VUST	2%		Nil	2%	Nil	13.8%			

And for Mariner related National Insurance Contributions:

	Primary Contributions (employee)				Secondary Contributions (Employer)	
	R/G/Y	T	W	Q/P	R/T/W/Q	G/Y/P
Below LEL	Nil					
LEL to PT	0%		Nil	0%	Nil	
PT to UEL / UST / AUST	8% (10%)	1.85% (3.85%)		2%		
LEL to ST	N/A				0%	0%
ST to FUST					13.3%	
FUST to UEL / UST / AUST / VUST						
Above UEL / UST / AUST / VUST	2%		Nil	2%		13.3%

Class 1A and Class 1B contribution rates

From 6th April 2024, the rates continue using the frozen standard percentages:

	2023/2024	2024/2025
Class 1A Termination and Sporting Testimonials	13.8%	13.8%
Class 1A Benefits in Kind (BIK)	13.8%	13.8%
Class 1B PAYE Settlement Arrangements (PSA)	13.8%	13.8%

Employment Allowance

As part of the Spring Statement on 23rd March 2022, the Chancellor, Rishi Sunak, announced an increase of the employment allowance for qualifying employers from 6th April 2022. This continues for April 2024.

Effective date	Employment Allowance
6th April 2022	£ 5,000
6 th April 2020	£ 4,000
6 th April 2018	£ 3,000
6 th April 2014	£ 2,000

Statutory Payments

Family related leave

Statutory Parental Payments:

- Statutory Maternity Pay (SMP)
- Statutory Adoption Pay (SAP)
- Shared Parental Pay (ShPP)
- Statutory Paternity Pay (SPP)
- Statutory Parental Bereavement Pay (SPBP)

The Statutory Payment threshold and rates change have been confirmed with a 6.7% uplift for weeks of statutory payment due on or after Sunday 7th April 2023.

Rates	2023/2024 (for whole weeks commencing from Sunday 2 nd April 2023)	2024/2025 (for whole weeks commencing from Sunday 7 th April 2024)
Earnings threshold	£ 123.00 per week	£ 123.00 per week
Standard rate for SMP, ShPP, SPP, SAP, SPBP	£ 172.48 per week or 90% of average weekly earnings (whichever is the lower)	£ 184.03 per week or 90% of average weekly earnings (whichever is the lower)
Higher rate for SMP/SAP	90% of average weekly earnings	90% of average weekly earnings

The **Small Employers Compensation Rate** remains at 3% (on payments made on or after 6th April 2011). The Small Employers Relief (SER) Threshold is £45,000.

Sickness

Statutory Sick Pay (changes on 6th April 2024)

Rates	2023/2024	2024/2025
Earnings threshold	£ 123.00 per week	£ 123.00 per week
Standard rate	£ 109.40 per week	£ 116.75 per week

The same weekly SSP rate applies to all employees. However, the amount you must pay an employee for each day they're off work due to illness (the daily rate) depends on the number of 'qualifying days' they work each week.

The daily rates table have been confirmed:

Unrounded daily rates	Number of qualifying days in week	1 day to pay	2 days to pay	3 days to pay	4 days to pay	5 days to pay	6 days to pay	7 days to pay
£ 16.6785	7	£ 16.68	£ 33.36	£ 50.04	£ 66.72	£ 83.40	£ 100.08	£ 116.75
£ 19.4583	6	£ 19.46	£ 38.92	£ 58.38	£ 77.84	£ 97.30	£ 116.75	
£ 23.35	5	£ 23.35	£ 46.70	£ 70.05	£ 93.40	£ 116.75		
£ 29.1875	4	£ 29.19	£ 58.38	£ 87.57	£ 116.75			
£ 38.9166	3	£ 38.92	£ 77.84	£ 116.75				
£ 58.375	2	£ 58.38	£ 116.75					
£ 116.75	1	£ 116.75						

Pensions and Auto-Enrolment

State Pension age

The State Pension age between Males and Females are now aligned for new retirees. The gov.uk service offers tools for calculating state pension age: <https://www.gov.uk/calculate-state-pension>

Pension Auto-Enrolment (from 6th April 2024)

The Minister for Pensions confirmed on Tuesday 6th February 2024 the pension earnings levels and triggers for 2024/2025 in relation to 'Pay Reference Periods' (PRP) which start on or after 6th April 2024. They remain frozen at the same levels as April 2022:

Annual values	PRP starting from 6 th April 2023	PRP starting from 6 th April 2024
Lower level of qualifying earnings	£ 6,240	£ 6,240
Earnings trigger for automatic enrolment	£ 10,000	£ 10,000
Upper level of qualifying earnings	£ 50,270	£ 50,270

Please note that for payments made in the new tax year where the Pay Reference Period commences prior to 6th April 2024 (such as 1st April 2024), then the 2023/2024 levels and triggers would apply. This has no impact in April 2024 as the levels and triggers remain frozen. Employers also have the option to use the tax period as the Pay Reference Period (PRP).

Further consultation will occur on the reducing of the Pension AE age and threshold for a future implementation point.

Student Loans

The thresholds for student and postgraduate loan borrowers are revised annually and applicable from 6th April. The thresholds are the annual amounts that can be earned before any student loan or postgraduate loan deduction is applied (on a pro-rata basis for the tax period). It is possible to have both a single student loan and postgraduate loan to be deducted at the same time.

The thresholds applicable from 6th April 2024 for Plan 1 and 2 were confirmed on Wednesday 23rd August 2023. Plan 4 confirmed on Monday 4th December 2023 and Postgraduate confirmed as frozen on Friday 2nd February 2024 (why the wait?).

Loan Type	2023/2024		2024/2025	
	Annual Threshold	Rate	Annual Threshold	Rate
Plan 1	£ 22,015	9%	£ 24,990	9%
Plan 2	£ 27,295	9%	£ 27,295	9%
Postgraduate	£ 21,000	6%	£ 21,000	6%
Plan 4 (Scotland)	£ 27,660	9%	£ 31,395	9%
Plan 5 (England) From April 2026	£ 25,000	0%	£ 25,000	0%

National Minimum Wage and National Living Wage

The UK government announced changes as part of the Autumn Statement 2023 announcements confirming the approval of the Low Pay Commission recommendation for the uplifting of minimum pay rates within the United Kingdom – when they do the **new minimum rates apply for pay periods commencing on or after 1st April 2024**.

National Minimum Wage (NMW) and National Living Wage (NLW)	For pay periods starting 1 st April 2023	For pay periods starting 1 st April 2024
National Living Wage (ages 23 and over)	£ 10.42	£ 11.44 (+9.8%)
21-22 year old rate	£ 10.18	£ 11.44 (+12.4%)
18-20 year old rate	£ 7.49	£ 8.60 (+14.8%)
16-17 year old rate	£ 5.28	£ 6.40 (+21.2%)
Apprentice rate (1 st year only)	£ 5.28	£ 6.40 (+21.2%)
Accommodation Offset	£ 9.10	£ 9.99 (+9.8%)



National Minimum pay is not about the employee hourly pay rate, but about the hourly rate received after any relevant reductions, and deductions for the benefit of the employer. Important factors are the accurate recording of working time as defined by NMW law and the treatment of certain working expenses, such as ‘uniform’. Timing of work and payment is also critical. Some amounts of pay do not count towards NMW pay such as the premium element of overtime. Absence is not counted as working time. It is possible for employees with hourly pay rates above perceived minimums are actually paid below National Minimum Wage.

These increases may result in lower paid employees no longer being able to participate in salary sacrifice or salary exchange arrangements where there is not sufficient excess pay to exchange.

Living Wage and London Living Wage (Living Wage Foundation)

The real Living Wage is the only UK wage rate that is voluntarily paid by 9,000 UK businesses who believe their staff deserve a wage which meets every-day needs - like the weekly shop, or a surprise trip to the dentist.

The Living Wage is historically announced annually in November by the Living Wage Foundation, A Citizens UK initiative. In 2023, the announcement was made on 24th October 2023.

	Announced Monday 22 nd September 2022	Announced Tuesday 24 th October 2023
  A Citizens UK initiative		
Living Wage	£ 10.90	£ 12.00
London Living Wage	£ 11.95	£ 13.15

Living Wage employers usually have a period of six months from the announcement to implement the Living Wage within their business and retain the use of the Living Wage accreditation. This time the announcement has been made prior to the start of the Living Wage week (6-13th November 2023), however, the deadline for an accredited employer is to implement the rates by 6th May 2024.

It is still possible for an employer who pays the Living Wage to be in breach of the government National Minimum Wage laws as the basis of qualifying and payment are different. Living Wage is about the rate of pay paid, whereas the National Minimum Wage and National Living Wage are about the pay received across the amount of time worked.

Guernsey

The States of Guernsey tax year commences annually on 1st January.

Guernsey Class 1

The States of Guernsey has approved the changes applicable from 1st January 2024:



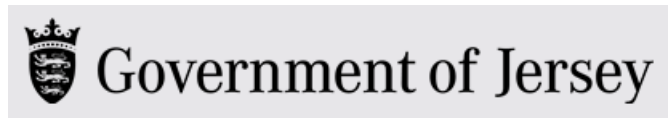
Earnings Levels	2023		2024	
	Weekly	Monthly	Weekly	Monthly
Lower Earnings Limits	£ 163	£ 706.33	£ 175	£ 758.33
Upper Earnings Limit	£ 3,240	£ 14,040	£ 3.459	£ 14,989

Percentage Contribution Rates	1 st Jan 2023	1 st Jan 2024
Employee (full rate)	7.0%	7.2%
Employee (pensionable age)	Nil	
Employer	6.8%	6.9%

<https://www.gov.gg/CHttpHandler.ashx?id=171175&p=0>

Jersey

The States of Jersey tax year commences annually on 1st January.



Jersey Social Security

The values to be applied from 1st January 2024 are confirmed as:

Monthly Earnings Limit	Amount per month	
	1 st Jan 2023	1 st Jan 2024
Lower Earnings Monthly Limit (LEL)	£ 1,080	£ 1,080
Standard Earnings Monthly Limit (SEL)	£ 5,060	£ 5,450
Upper Earnings Monthly Limit (UEL)	£ 23,072	£ 24,850

Percentage Contribution Rates	1 st Jan 2023	1 st Jan 2024
Employee (up to SEL)	6.0%	6.0%
Employer (up to SEL)	6.5%	6.5%
Employer (SEL-UEL)	2.5%	2.5%

<https://www.gov.je/Working/Contributions/pages/contributionlevels.aspx>

Minimum Earnings Threshold

Since 1st January 2022, employers are required to pay primary and secondary Social Security contributions for any employees with wages at, or above, the minimum earnings threshold for the wage period. This replaced the former 8 hours per week trigger:

Payment period	Amount per month	
	1 st Jan 2023	1 st Jan 2024
Weekly	£ 115	£ 128
Fortnightly / 2 weekly	£ 230	£ 256
Lunar / 4 weekly	£ 460	£ 512
Monthly	£ 499	£ 553

Jersey National Minimum Wage

The National Minimum Wage rates for Jersey are as follows:

	1 st Jan 2023	1 st Jan 2024
Minimum Wage Rate	£ 10.50	£ 11.64 (+10.9%)
Maximum weekly offset Accommodation	£ 115.00	£127.54 (+10.9%)
Maximum weekly offset Accommodation and meals	£153.28	£ 169.98 (+10.9%)

Isle of Man

The Isle of Man tax year commences annually on 6th April. The values applicable from 6th April 2024 were announced on Tuesday 20th February 2024.

<https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/budget-2024/>

<https://www.gov.im/media/1382355/pn-222-24-budget-2024.pdf>

<https://www.gov.im/media/1382356/pn-223-24-benefit-in-kind.pdf>

<https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/national-insurance-contributions/rates-and-thresholds/>

<https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/tax-practitioners-and-technical-information/rates-and-allowances/>



**Isle of Man
Government**
Reiltys Ellan Vannin

Income Tax

Personal Allowance

The Isle of Man Budget 2024 has confirmed the following are frozen:

Personal Allowances	2023/2024	2024/2025
Single Person	£ 14,500	£ 14,500
Jointly Assessed Couple	£ 29,000	£ 29,000
Additional Personal Allowance	£ 6,400	£ 6,400
Blind Persons	£ 2,900	£ 2,900
Disabled Persons		

Tax rates and Bands

The tax rates and bands applicable from 6th April 2024 for the 2024/2025 tax year were confirmed on Tuesday 20th February 2024:

	2023/2024			2024/2025		
	Rate	Single	Joint	Rate	Single	Joint
Standard Rate	10%	£ 1 – £ 6,500	£ 1 - £ 13,000	10%	£ 1 – £ 6,500	£ 1 - £ 13,000
Higher Rate	20%	Over £ 6,500	Over £ 13,000	22%	Over £ 6,500	Over £ 13,000
Non-Resident Rate		All earnings			All earnings	

National Insurance

The Isle of Man confirmed on Tuesday 20th February 2024 the changes that apply from 6th April 2024 (Prior year 2023/2024 values are shown in brackets where different):

Threshold/limit	Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	£ 123	£ 533	£ 6,396
Earnings Threshold (ET)	£ 160 (£ 145)	£ 694 (£ 629)	£ 8,320 (£ 7,540)
Upper Earnings Limit (UEL)	£ 938 (£ 864)	£ 4,065 (£ 3,744)	£48,776 (£ 44,928)

The National Insurance Contribution rates to apply for payment due from 6th April 2024 are also confirmed:

	Primary Contributions (employee)				Secondary Contributions (Employer)	
	A	B	C	J		
Below LEL	Nil					
LEL to ET	0%		Nil	0%		
ET to UEL	11%	4.85%		1%	12.8%	
Above UEL	1%					

Benefits in Kind – Company Cars and Fuel

As part of the 2024 Budget, the Minister for the Treasury, the Hon. Dr Alex Allinson, MHK announced that with effect from 6th April 2024 the cash equivalent for car and fuel benefits provided by employers to employees will be calculated in accordance with the Income Tax (Benefits in Kind) (Car and Fuel) Order 2024.

See: [pn-223-24-benefit-in-kind.pdf \(gov.im\)](https://gov.im/pn-223-24-benefit-in-kind.pdf)

.....INFORMATION ENDS.....

Disclaimer:

The information provided does not constitute personal financial or personal taxation advice. The views expressed are the opinions of their author/compiler based on information and facts applicable at the time of publication. Some views will be expressed in relation to future legislation which may still be subject to parliamentary approval and subject to change.

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