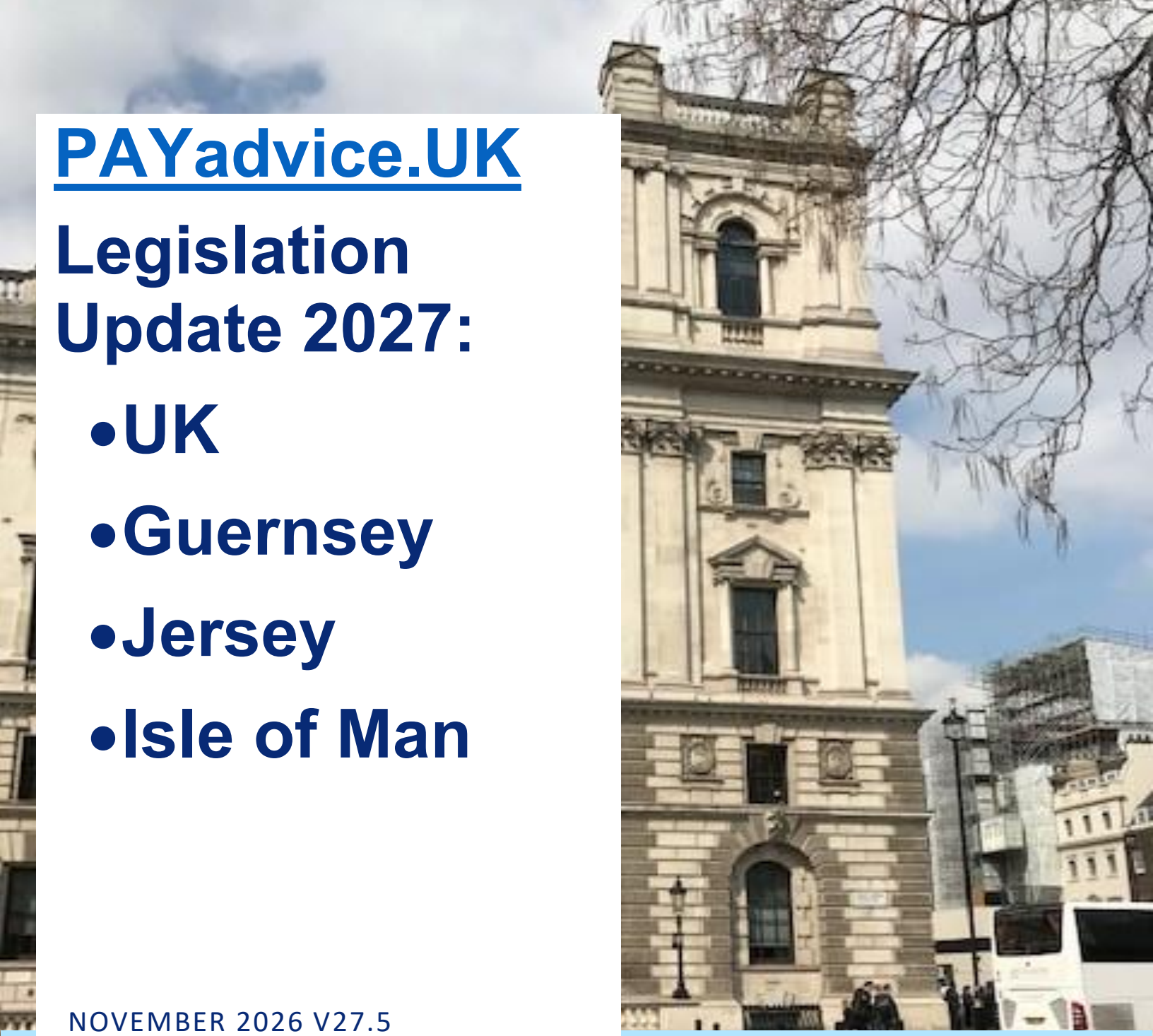

PAYadvice.UK

Legislation Update 2027:

- UK
- Guernsey
- Jersey
- Isle of Man

NOVEMBER 2026 V27.5

(Scotland Plan 4 update edition)

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PAYadvice

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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.

Version history

Version	Date	Author / Compiler	Commentary
V27.0	29th October 2026	P Simon Parsons	UK Budget 2026 updates
V27.1	3rd November 2026	PSP	Pension AE confirmed & DWP benefit rise predictions
V27.2	11th November 2026	PSP	Statutory Payment updates
V27.3	13th November 2026	PSP	Student Loan Thresholds update
V27.4	23rd November 2026	PSP	Jersey and HMRC SDST confirmed SSP rates
V27.5	25th November 2026	PSP	Scotland Plan 5 confirmed

Introduction

Welcome to the PAYadvice.UK Legislation Update 2027 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 2027)*
  - *England*
  - *Northern Ireland*
  - *Scotland*
  - *Wales*
- *The Channel Islands (whose tax year commences on 1st January 2027)*
  - *Guernsey*
  - *Jersey*
- *The Isle of Man (whose tax year commences on 6th April 2027)*

Further resources can be found at PAYadvice.UK and at the resources in preparation for the 2027/2028 tax year which can be located at: https://payadvice.uk/tax-year-2027-2028-resources/

The United Kingdom

Autumn Budget 2026

The autumn budget was held on Wednesday 28th October 2026 and forms the majority of confirmation parts for many of the UK payroll relevant items.

Income Tax

The whole of the United Kingdom (confirmed)

In accordance with announcement made in Budget 2026, the Income Tax allowances for the United Kingdom. and the rates and thresholds effective from 6th April 2027 for England and Northern Ireland remain frozen and are indicated as remaining as such until a new announced point of April 2031.

The following values are set by the United Kingdom government and are not devolved (being applicable across Great Britain and Northern Ireland):

	2026/2027	**2027/2028**
Personal Allowance	£ 12,570	**£ 12,570**
Standard emergency tax code	1257L	**1257L**

Those earning more than £100,000 will additionally see their Personal Allowance reduced by £1 for every £2 earned over £100,000. This reduction is handled by HMRC with the individual taxpayer by the issue of tax code change, or via Self-Assessment. The reduction in tax code does not form part of any automated operation of PAYE calculations by the employer within payroll.

As the personal tax free amounts continue to be frozen, there is no general tax code uplift which are instructed by authority of form P9X

Tax Code suffix	2026/2027	**2027/2028**
L	+0	**+0**
M	+0	**+0**
N	+0	**+0**
All others	Notified by issue of form P9/P6	

Tax rates and Bands (confirmed)

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

The UK Westminster government has confirmed as part of the Autumn Budget 2026 that the tax bands and thresholds for April 2027 will continue to be frozen and it is anticipated this will continue until April 2031:

	2026/2027		**2027/2028**	
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) (not yet confirmed)

The Scottish Budget is yet to be held and the proposed changes to the Scottish Income Tax rates and bands for 2027 to 2028 operational from 6th April 2027 are not yet known:

	2026/2027		2027/2028 (not yet announced)	
Starter Rate	19% (10%+9%)	£ 1 - £ 3,967	**19% (10%+9%)**	***£ 1 - £ 3,967***
Basic Rate (SBR)	20% (10%+10%)	£ 3,968 - £ 16,956	**20% (10%+10%)**	***£ 3,968 - £ 16,956***
Intermediate Rate (SD0)	21% (10%+11%)	£ 16,957 - £ 31,092	**21% (10%+11%)**	***£ 16,957 - £ 31,092***
Higher Rate (SD1)	42% (30%+12%)	£ 31,093 - £ 62,430	**42% (30%+12%)**	***£ 31,093 - £ 62,430***
Advanced Rate (SD2)	45% (30%+15%)	£ 62,431 - £ 125,140	**45% (30%+15%)**	***£ 62,431 - £ 125,140***
Top Rate (SD3)	48% (35%+13%)	Over £ 125,140	**48% (35%+13%)**	***Over £ 125,140***

The PAYadvice.UK prediction for the tax specification for Scotland has not yet been set as the Scottish Budget has not confirmed the tax bands – the following are based on the 6th April 2026 rates:

Scottish Tax Specification values - effective from 6th April 2027 *(tbc)*	
SR1 (Rate 1)	**19.00%**
SR2 (Rate 2)	**20.00%**
SR3 (Rate 3)	**21.00%**
SR4 (Rate 4)	**42.00%**
SR5 (Rate 5)	**45.00%**
SR6 (Rate 6)	**48.00%**
SB1 (Band 1)	***£3,967***
SB2 (Band 2)	***£12,989***
SB3 (Band 3)	***£14,136***
SB4 (Band 4)	***£31,338***
SB5 (Band 5)	***£62,710***
SK1 (Cumulative Annual Tax 1)	***£757.73***
SK2 (Cumulative Annual Tax 2)	***£3351.53***
SK3 (Cumulative Annual Tax 3)	***£6,320.29***
SK4 (Cumulative Annual Tax 4)	***£19,482.05***
SK5 (Cumulative Annual Tax 5)	***£47,701.55***

Wales (prefix C) (not yet available)

The Welsh Draft Budget 2027/2028 is yet to be held although it is anticipated that they will confirm that the Welsh Rate of Income Tax (WRIT) to will remain aligned with the rest of the United Kingdom Tax (rUK).:

	2026/2027		2027/2028 (to be confirmed)	
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

Class 1 earnings bands (confirmed)

As part of the Autumn Budget 2026, the chancellor John Healey announced that National Insurance rates, bands and threshold would remain frozen until April 2031 with the exception of the Lower Earnings Limit which is increased to £133 per week, the former year values are shown in brackets and italics:

Threshold/limit	Weekly	2 Weekly	4 Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	**£ 133** *(£ 129)*	**£ 266** *(£ 258)*	**£ 532** *(£ 516)*	***£ 577*** *(£ 559)*	**£ 6,916** *(£ 6,708)*
Primary Threshold (PT)	£ 242	£ 484	*£ 967	£ 1,048	£ 12,570
Secondary Threshold (ST)	£ 96	*£ 193	*£ 385	£ 417	£ 5,000
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 coincidently 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 (confirmed)

The Budget 2026 confirmed that the National Insurance Contribution rates will be frozen and remain unchanged until April 2031:

<table>
<tr><th></th><th colspan="5">Primary Contributions (employee)</th><th colspan="4">Secondary Contributions (Employer)</th></tr>
<tr><th></th><th>A/F/H/M/N /V</th><th>B/E/I</th><th>C/ K/S</th><th>D/J/L/Z</th><th>X</th><th>A/B/C/J</th><th>H/M/V/Z</th><th>D/E/F/I/K /L/N/S</th><th>X</th></tr>
<tr><td>Below LEL</td><td colspan="5">Nil</td><td colspan="4" rowspan="3">N/A</td></tr>
<tr><td>LEL to PT</td><td colspan="2">0%</td><td rowspan="2">Nil</td><td>0%</td><td rowspan="2">Nil</td></tr>
<tr><td>PT to UEL / UST / AUST</td><td>8%</td><td>1.85%</td><td>2%</td></tr>
<tr><td>Below ST</td><td colspan="5" rowspan="3">N/A</td><td>0%</td><td rowspan="3">0%</td><td rowspan="3">Nil</td></tr>
<tr><td>ST to FUST</td><td rowspan="2">15%</td><td rowspan="2">0%</td></tr>
<tr><td>FUST to UEL / UST / AUST / VUST</td><td rowspan="2">15%</td></tr>
<tr><td>Above UEL / UST / AUST / VUST</td><td colspan="2">2%</td><td>Nil</td><td>2%</td><td>Nil</td><td>15%</td></tr>
</table>

And for Mariner related National Insurance Contribution rates:

<table>
<tr><th></th><th colspan="4">Primary Contributions (employee)</th><th colspan="2">Secondary Contributions (Employer)</th></tr>
<tr><th></th><th>R/G/Y</th><th>T</th><th>W</th><th>Q/P</th><th>R/T/W/Q</th><th>G/Y/P</th></tr>
<tr><td>Below LEL</td><td colspan="4">Nil</td><td colspan="2" rowspan="3">N/A</td></tr>
<tr><td>LEL to PT</td><td colspan="2">0%</td><td rowspan="2">Nil</td><td>0%</td></tr>
<tr><td>PT to UEL / UST / AUST</td><td>8%</td><td>1.85%</td><td>2%</td></tr>
<tr><td>Below ST</td><td colspan="4" rowspan="3">N/A</td><td>0%</td><td rowspan="3">0%</td></tr>
<tr><td>ST to FUST</td><td rowspan="2">14.5%</td></tr>
<tr><td>FUST to UEL / UST / AUST / VUST</td></tr>
<tr><td>Above UEL / UST / AUST / VUST</td><td colspan="2">2%</td><td>Nil</td><td>2%</td><td>14.5%</td></tr>
</table>

Class 1A and Class 1B contribution rates (confirmed)

The rates remain frozen:

	2026/2027	**2027/2087**
Class 1A Termination and Sporting Testimonials	15.0%	**15.0%**
Class 1A Benefits in Kind (BIK)	15.0%	**15.0%**
Class 1B PAYE Settlement Arrangements (PSA)	15.0%	**15.0%**

Employment Allowance (confirmed)

As part of the Autumn Budget on 30th October 2024, the Chancellor, Rachel Reeves, announced an increase of the employment allowance for qualifying employers from 6th April 2025 and removal of the below £100,000 secondary NIC test on employers. No further change has been announced since.

Effective date	Employment Allowance
6th April 2025	£ 10,500
6th April 2022	£ 5,000
6th April 2020	£ 4,000
6th April 2018	£ 3,000
6th April 2014	£ 2,000

Payments (confirmed)

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) and SPBP Northern Ireland (SPBPNI)
- Statutory Neonatal Care Pay (SNCP)

The Statutory Payment threshold and rates have not yet been confirmed by the DWP:

Rates	2026/2027 Whole weeks commencing from Sunday 5th April 2026 – SMP Whole weeks commencing from Monday 6th April 2026 - ShPP, SPP, SAP, SPBP, SNCIP, SPBPNI	**2027/2028** **Whole weeks commencing from Sunday 4th April 2027 – SMP** **Whole weeks commencing from Tuesday 6th April 2027 - ShPP, SPP, SAP, SPBP, SNCIP, SPBPNI**
Earnings threshold	£ 129.00 per week	**£ 133.00 per week**
Standard rate for SMP, ShPP, SPP, SAP, SPBP, SNCP, SPBPNI	£ 194.32 per week or 90% of average weekly earnings (whichever is the lower)	**£ 201.11 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 Relief (SER) Compensation Rate**:

Effective date From:	Small Employers Relief Threshold	Recovery and Compensation Rate
6th April 2026	<= £ 45,000	**100% + 9.0%**
6th April 2025	<= £ 45,000	100% + 8.5%
6th April 2011	<= £ 45,000	100% +3.0%
For amount above the SER threshold	Over £45,000	92%

Sickness (Part Confirmed)

Statutory Sick Pay (changes on 6th April 2027) are yet to be confirmed by the DWP:

Rates	2026/2027	2027/2028
Earnings threshold	£ 0.01 per week	**£ 0.01 per week**
Standard rate	£ 123.25 per week or 80% of average weekly earnings (whichever is the lower)	**£ 127.55 per week or 80% of average weekly earnings (whichever is the lower)**

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 rate of SSP is based on the relevant weekly rate which could be the lower of £128.06 per week or 80% of the relevant average weekly earnings. Any fraction of a pence is rounded up to the next whole pence.

The April 2027 weekly value has been confirmed by the DWP on Wednesday 11th November 2026. The HMRC Software Developer Support Team (SDST) confirmed the daily equivalent rats on Monday 23rd November 2026.

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
£ 18.2214	7	£ 18.23	£ 36.45	£ 54.67	£ 72.89	£ 91.11	£ 109.33	£ 127.55
£ 21.2583	6	£ 21.26	£ 42.52	£ 63.78	£ 85.04	£ 106.30	£ 127.55	
£ 25.51	5	£ 25.51	£ 51.02	£ 76.53	£ 102.04	£ 127.55		
£ 31.8875	4	£ 31.89	£ 63.78	£ 95.67	£ 127.55			
£ 42.5166	3	£ 42.52	£ 85.04	£ 127.55				
£ 63.775	2	£ 63.78	£ 127.55					
£ 127.55	1	£ 127.55						

Pensions and Auto-Enrolment (confirmed)

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 2027) (yet to be confirmed)

The Minister for Pensions has confirmed the Pension AE values to be operated from 6th April 2027:

Annual values	PRP starting from 6th April 2026	**PRP starting from 6th April 2027**
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 2027 (such as 1st April 2027), then the 2026/2027 levels and triggers would apply. This has no impact in April 2027 if the levels and triggers remain frozen. Employers also have the option to use the tax period as the Pay Reference Period (PRP).

Announcements are expected at some future point to start to reduce the Pension AE age and threshold (down to zero).

Student Loans (confirmed)

The thresholds for student and postgraduate loan borrowers can be 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-ration 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 2027 for Plan 1 was confirmed on 10th August 2026. The thresholds for Plan 2, 5 and Postgraduate Loans were confirmed on 12th November 2026. Scotland's Plan 4 was confirmed on Wednesday 25th November 2026.

Loan Type	2026/2027		**2027/2028**	
	Annual Threshold	Rate	**Annual Threshold**	**Rate**
Plan 1	£ 26,900	9%	**£ 28,005**	**9%**
Plan 2	£ 29,385	9%	**£ 29,385**	**9%**
Postgraduate	£ 21,000	6%	**£ 21,000**	**6%**
Plan 4 (Scotland)	£ 33,795	9%	**£ 35,185**	**9%**
Plan 5 (England)	£ 25,000	9%	**£ 26,025**	**9%**

National Minimum Wage and National Living Wage (confirmed)

The UK government has announced changes as part of the Autumn Budget 2026 confirming the approval of revised remit of the Low Pay Commission recommendation for the uplifting of minimum pay rates within the United Kingdom – these **new minimum rates apply for pay periods commencing on or after 1st April 2027**:

National Minimum Wage (NMW) and National Living Wage (NLW)	For pay periods starting 1st April 2026	For pay periods starting 1st April 2027
National Living Wage (ages 21 and over)	£ 12.71	**£ 13.21 (+3.9%)**
18-20 year old rate	£ 10.85	**£ 11.27 (+3.9%)**
16-17 year old rate	£ 8.00	**£ 8.31 (+3.9%)**
Apprentice rate (1st year only)	£ 8.00	**£ 8.31 (+3.9%)**
Accommodation Offset	£ 11.10	**£ 11.53 (+3.9%)**

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 17,000 UK businesses who believe their staff deserve a wage which meets every-day needs.

The new rates were announced on Thursday 15th October 2026:

	Announced Tuesday 22nd October 2025	**Announced Thursday 15th October 2026**
Living Wage	£ 13.45	**£ 14.10**
London Living Wage	£ 14.80	**£ 15.45**

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. It has been confirmed that this new rate must be implemented by accredited employers by the latest 1st May 2027.

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 (confirmed)

The States of Guernsey have approved changes to Class 1 from 1st January 2027:

Earnings Levels	1st Jan 2026		1st Jan 2027	
	Weekly	Monthly	**Weekly**	**Monthly**
Lower Earnings Limits	£ 192	£ 832	**£ 201**	**£ 871**
Upper Earnings Limit	£ 3,780	£ 16,380	**£ 3,942**	**£ 17,082**

Percentage Contribution Rates	1st Jan 2026	1st Jan 2027
Employee (full rate)	7.5%	**7.6%**
Employee (pensionable age)	Nil	
Employer	7.1%	**7.2%**

[Social Insurance (Rates of Contribution and Benefits, etc.) Ordinance, 2026 | Guernsey Parliament]

Guernsey - Minimum Wage

The Minimum Wage rate change for Guernsey applicable from 1st October 2026 have been confirmed:

	1st Oct 2025	1st Oct 2026
16/17 year old	£11.35	**£11.80**
Aged 18 and over	£12.60	**£13.10**
Maximum Weekly Accommodation offset	£113.00	**£118.00**
Maximum Weekly Offset for Accommodation and Food	£158.00	**£164.00**

https://gov.gg/minimumwage

Jersey

Government of Jersey

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

Jersey Social Security (confirmed)

The earnings limits to be applied from 1st January 2027 have been confirmed:

Monthly Earnings Limit	Amount per month	
	1st Jan 2026	1st Jan 2027
Standard Earnings Monthly Limit (SEL)	£ 6,062	**£ 6,312**
Upper Earnings Monthly Limit (UEL)	£ 26,632	**£ 28,766**

Percentage Contribution Rates	1st Jan 2026	1st Jan 2027
Employee (up to SEL)	6.0%	**6.0%**
Employer (up to SEL)	6.5%	**6.5%**
Employer (SEL-UEL)	2.5%	**2.5%**

Minimum Earnings Threshold (confirmed)

The amounts from 1st January 2027 have been confirmed:

Payment period	Amount per month	
	1st Jan 2026	**1st Jan 2027**
Weekly	£ 143	**£ 150**
Fortnightly / 2 weekly	£ 286	**£ 300**
Lunar / 4 weekly	£ 572	**£ 600**
Monthly	£ 618	**£ 647**

Jersey National Minimum Wage (Confirmed)

The National Minimum Wage rate increase proposals applicable from 1st April 2027 have been accepted on 29th October 2026:

	1st Sep 2026	**1st Apr 2027**
Minimum Wage Rate	£ 13.59	**£ 13.97**
Trainee Rate (Year 1)	£ 10.50	**£ 10.50**
Trainee Rate (Year 2)	£ 11.75	**£ 11.75**
Maximum weekly offset Accommodation Main rate	£ 152.60	**£ 156.87**
Maximum weekly offset Accommodation Trainee rate	£ 117.95	**£ 117.95**
Maximum weekly offset Accommodation and meals Main rate	£ 203.35	**£ 209.04**
Maximum weekly offset Accommodation and meals Trainee rate	£ 157.15	**£ 157.15**

Isle of Man (yet to be announced)

The Isle of Man tax year commences annually on 6th April. The values applicable from 6th April 2027 will be announced as part of budget 2027:

Income Tax

Personal Allowance

The Isle of Man Budget 2027 is yet to be held:

Personal Allowances	2026/2027	*2027/2028 (tbc)*
Single Person	£ 17,000	***£ 17,000***
Jointly Assessed Couple	£ 34,000	***£ 34,000***
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 2025 for the 2026/2027 tax year have been confirmed as frozen:

	2026/2027			*2027/2028 (tbc)*		
	Rate	Single	Joint	*Rate*	*Single*	Joint
Standard Rate	10%	£ 1 – £ 6,500	£ 1 - £ 13,000	10%	*£ 1 – £ 6,500*	£ 1 - £ 13,000
Higher Rate	21%	Over £ 6,500	Over £ 13,000	21%	*Over £ 6,500*	Over £ 13,000
Non-Resident Rate		All earnings			*All earnings*	

National Insurance (tbc)

The Isle of Man has is yet to confirm the changes that apply from 6th April 2027 (Existing year 2026/2027 values are shown in brackets), if aligned with the UK then the following are anticipated:

Threshold/limit	Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	**£ 133** (£ 129)	**£ 577** (£ 559)	**£ 6,916** (£ 6,708)

Threshold/limit	Weekly	Monthly	Annual
Earnings Threshold (ET)	**£ 176** (£ 176)	**£ 763** (£ 763)	**£ 9,152** (£ 9,152)
Upper Earnings Limit (UEL)	**£ 1,082** (£ 1,082)	**£ 4,689** (£ 4.689)	**£ 56.264** (£ 56,264)

The National Insurance Contribution rates to apply for payments due from 6th April 2027 have been confirmed as unchanged:

	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%*				

Isle of Man - Minimum Wage (yet to be announced)

The Minimum Wage rates for the Isle of Man increase from 1st April 2027 is yet to be confirmed:
https://www.gov.im/minimum-wage

	1st Apr 2026	*1st Apr 2027 (tbc)*
Over compulsory school age but under 18	£ 10.16	***£ 10.16 (+6.4%)***
Aged 18 and over	£ 12.86	***£ 12.86 (+5%)***
Maximum Accommodation offset	£1.05 per hour £6 per hour £42 per week	*£1.05 per hour* *£6 per hour* *£42 per week*

……INFORMATION ENDS……

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