

National Insurance Number:

All employees working in the UK or/and having their main place of work in the UK, have to be registered to the National Insurance and get an individual NI Number. In order to be able to apply for one, the new UK employee will have to call the « **National Insurance number application line** » 0800 141 2075 to get an appointment within two months. The employee will have to provide some documents to prove identity and place of living, cf. www.gov.uk/apply-national-insurance-number.

Once the NI obtained, get registered at a local GP in case of illness.

P45/Starter checklist forms :

When a new employee joins a UK company, he has to present to his new employer his P45 form obtained from his previous employer, or if doesn't have one he will have to complete a starter checklist form, available to download on the HMRC's website. These forms are sent to the HMRC in order they can trace the employment and allocate Tax codes & NIC codes to the relevant persons.

Tax Code and PAYE:

Once a year, each UK employee receives from the HMRC, his new tax code, calculated on previous year taxable incomes. This tax code will have to be made available as soon as possible to the employer in order the PAYE deduction on the payroll is calculated accurately. If this code is not available yet or not transmitted to the employer, the emergency tax code & tax rate will apply and regularization will be made only after the end of the UK tax year, being 5th of April each year.

STATUTORY SICK PAY (SSP) 2018

[\(see « Focus On SSP » SEDI's form for more details\)](#)

As an employer, you have to maintain a minimum regulated salary when your employee is on a sick leave. It is highly recommended to secure even a bit more with a complementary Company sick paid and/or income protection for example, than the minimum regulated salary if you wish your employee is able to survive during his sick leave.

The 2018 weekly rate of SSP is £92.05 up to 28 weeks.

First 3 days being called « waiting days », are paid at the discretion of the employer. The SSP Policy in the company has to be very much disclosed either in the employment contract or in the company handbook when there is one. It will be up to the employer to calculate the « qualifying days » applicable for the SSP calculation.

A sick note is compulsory after 7 days.

MILEAGE PAYMENTS FOR BUSINESS TRAVEL

1 mile = 1.609344 Km

Employee vehicles: Mileage Allowance Payments (MAPs)

Car mileage can be reimbursed **45 pences per mile for the first 10 000 miles, then 25p for each subsequent mile.**

Company cars - advisory fuel rates from 1st March 2017

Engine size	Petrol	LPG	Engine size	Diesel
1400cc or less	11p/mile	7p	1600cc or less	9p/mile
1401cc to 2000cc	14p/mile	8p	1601cc to 2000cc	11p/mile
Over 2000cc	22p/mile	13p	Over 2000cc	13p/mile

SOCIAL CONTRIBUTIONS

Employer NIC = charges patronales

13,8% du salaire brut

**Employee NIC (primary) Class 1
Contribution = charges salariales**

£162 to £892 / week	12%
> £892 / week	2%

Compulsory Employee pension scheme

This is called the Automatic enrolment and each UK employer needs to pay the correct contributions on time to the employees pension scheme. If you don't, you risk being fined by the Pensions Regulator.

Minimum contributions that you must pay

Date	Employer Min. contr.	Total min. contribution
Up to 5.4.18	1%	2% (in1% ER + 1% EE)
06/04/18 - 05/04/19	2%	5% (2%ER + 3% EE)
06/04/19 onwards	3%	8% (3% ER + 5% EE)

NATIONAL MINIMUM WAGE

Updated each 1st October

From April 2017 : £ 7.83 hour for employees 25 years old and over.

From 21 to 24 years old it is £7.38/hour.

INCOME TAX RATE 2018-2019

Rate	Taxable Income
Basic rate: 20%	£1- £34 500
Higher rate: 40%	£34 501- £150,000
Additional rate : 45%	> 150.000 GBP

STATUTORY PAID LEAVE

Employees are legally entitled to **28 days of paid annual leave if they work full time.**

2018 Public Holidays

1 January	New Year's Day
30 March	Good Friday
2 April	Easter Monday
7 May	Early May Bank Holiday
28 May	Spring Bank Holiday
27 August	Summer Bank Holiday
25 December	Christmas day
26 December	Boxing day

Bank holidays do not have to be given as paid leave. An employer can choose to include bank holidays as part of a worker's statutory annual leave.