



TAX YEAR 2011/12

	2010/11	2011/12
<u>National Insurance</u>	W/M	W/M
Lower Earnings Limit (LEL)	97/420	102/442
Primary Threshold (Employee)	-	139/602
Annual N.I. (Employee Threshold)	-	7228
Secondary Threshold (Employer)	110/477	136/589
Annual N.I. (Employer Threshold)	5720	7072
Employers N.I.	12.80%	13.80%
Employees N.I.	11.00%	12.00%
Statutory Sick Pay	79.15	81.60
Statutory Paternity Pay	124.88	128.73
Statutory Adoption Pay	124.88	128.73
Statutory Maternity Pay *	124.88	128.73
<i>*6 weeks @ 90% 33 wks @ 128.73</i>		
<u>Taxable Band Allowances</u>		
Single Persons Tax Code	647L	747L
Personal Allowance	6475	7475
Weekly/Monthly Allowance	125/540	144/623
Basic Rate 20%	0-37400	0-35000
Higher Rate 40%	OVER 37400	OVER 35000
Personal Allowance ages 65-74	9490	9940
Personal Allowance Over 75	9640	10090
<u>National Minimum Wage</u>		
	1st Oct 2009	1st Oct 2010
16 - 17 years	£3.57	£3.64
18 - 21 years	£4.83	-
18- 20 years	-	£4.92
22+ years	£5.80	-
21+ years	-	£5.93