Payroll and Reward Update 2025

03 APRIL 2025

THIS WEBINAR WILL BEGIN SHORTLY

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Presenters

Today’s speaker

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Today’s moderator

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Technical Manager

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Recording

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Agenda

- Be aware
- Payroll:
  - 2025/26 rates and allowances
  - National Insurance / Employment Allowance
  - RTI
  - Ending 2024/25
- The Spring Statement:
  - And omissions
- Statutory Neonatal Care Leave and Pay
- The Employment Rights Bill:
  - Statutory Sick Pay
- Questions.

Be Aware

National Minimum / Living Wage

Rate	From April 2024	From April 2025	Change	Change
	£	£	%	£
Adults (21+) aka the National Living Wage	11.44	12.21	6.7	0.77
18 – 20 rate (previously Youth Development)	8.60	10.00	16.3	1.40
Under 18 (and above school leaving age)	6.40	7.55	18	1.15
Apprentice	6.40	7.55	18	1.15

- The National Minimum Wage (Amendment) Regulations 2025 came into force 01 April 2025
- Effective for the first full pay reference period starting on and after Tuesday 01 April 2025:
  - NOT effective Tuesday 01 April 2025.

Agent Query Resolution Service

- Escalation route for agents:
  - The '*Personal Tax Query Resolution Service for Agents*'
  - Unresolved PAYE and Self-Assessment queries (not repayments or MTD ITSA)
  - See ICAEW article 12 March 2025
- Where:
  - Agents have used HMRC's 'Where's my reply' tool (and 20 days have passed), and
  - Resolution attempted at least twice via HMRC's agent dedicated line or webchat

personaltaxqueryresolutionserviceforagents@hmrc.gov.uk

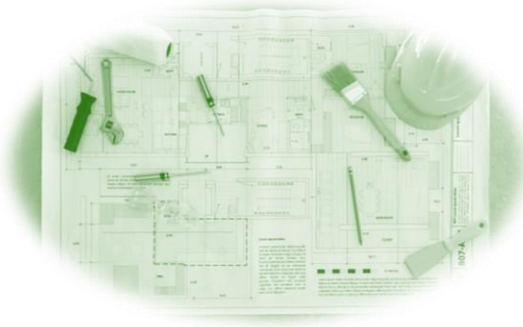
- HMRC will:
  - Acknowledge the escalation within 48 hours
  - Provide updates every 5 working days, and
  - Attempt to resolve within 20 working days.

CIS Changes 01 March 2025

- Not a legislative change
  - HMRC interpretation of '*in scope*' changes from 01 March 2025
- Finance Act 2004 (Section 74) says:

'operations which form an integral part of, or are preparatory to, or are for rendering complete such operations as are previously described'

1. Planning
2. Site preparation
3. Construction
4. Finishing operations



- Guidance '*Construction Industry Scheme: a guide for contractors and subcontractors (CIS 340)*'
  - Appendix C:3 Included and excluded activities.

HMRC Industrial Action Extended

- Public and Commercial Services (PCS) union at Benton Park View in Newcastle:
  - 23 December 2024 to 16 May 2025 (from 14 February then 14 March)
- Affects two services:
  - The Employer Helpline (EHL) 0300 200 3200; and
  - The Construction Industry Scheme (CIS) Helpline 0300 200 3210

- Use HMRC's digital resources:
  - Account balances can be checked using the Business Tax Account;
  - The digital assistant; and
  - The status of CIS refunds can be checked using the 'Where's my reply' tool
- For technical support with online services use the Online Services Helpdesk.

Ethnicity and Disability Reporting

- Equality (Race and Disability) Bill will introduce mandatory ethnicity and disability pay reporting:
  - For large employers (250 or more employees)
  - In Great Britain
- Will follow the Gender Pay Gap reporting obligation, so will apply to:
  - Large private and voluntary sector employers in Great Britain (England, Wales and Scotland);
  - Large public sector bodies in England; and
  - Certain public authorities operating across Great Britain in relation to non-devolved functions

- 18 March 2025 consultation:
  - 33 questions, online responses

- Overriding consideration:
  - An employer obligation
  - Payroll do not hold ethnicity and disability information.

SA Reporting and New Service

- For taxpayers taxed through PAYE:
  - SA reporting threshold removed for tax year 2024/25 (from £150,000)
  - Check client has received an '*exit*' letter from HMRC
  - Check if you need to send a Self-Assessment tax return
- 11 March 2025 announcement by XST James Murray:
- SA reporting threshold for trading income to increase from £1,000 to £3,000
  - By 2029
  - NOT an increase to the Trading Allowance
- Therefore:
  - Income Tax return obligation removed (around 300,000 taxpayers)
  - Income Tax liability remains, reporting and payment via a 'new simple online service'

1. The legislative path to the reporting relaxation; and
2. The introduction of the new online service.

Double-Cab Pick-Ups (DCPUs)

- 2020 Court of Appeal ruling (Payne & Others (Coca-Cola) v HMRC)
  - DCPUs are cars, not vans for Income Tax and NICs
- HMRC changed guidance from 01 July 2024
  - Withdrawn 19 February 2024
- October UK Budget (point 5.91):
  - Cars not vans from tax year 2025/26
  - Employment Income Manual (23151) updated

- Applies where payload is more than one tonne
- Transitional arrangements until 05 April 2029 at the latest
  - Where DCPU purchased, leased or ordered before 06 April 2025.

Scottish Diligence

- The Diligence against Earnings (Variation) (Scotland) Regulations 2024 impacts employees with:
  - Current Maintenance Arrestment (CMA)
  - Conjoined Arrestment Order (CAO) and / or
  - Earnings Arrestments (EA)

1. Protected Minimum Balance increases
2. New earnings band inserted into the Earnings Arrestment tables:

Net Earnings	Deduction
Not exceeding £750.00	Nil
Exceeding £750.00 but not exceeding £1,500.00	£10.00 or 15% of earnings exceeding £750.00, whichever is the greater
Exceeding £1,500.00 but not exceeding £2,500.00	£112.50 plus 20% of earnings exceeding £1,500.00
Exceeding £2,500.00 but not exceeding £3,750.00	£312.50 plus 25% of earnings exceeding £2,500.00
Exceeding £3,750.00	£625.00 plus 50% of earnings exceeding £3,750.00

The Scottish Parliament
Pàrlamaid na h-Alba

Scottish Diligence

Table A: Deductions from Weekly Earnings

Net Earnings	Deduction
Not exceeding £172.61	Nil
Exceeding £172.61 but not exceeding £345.22	£2.30 or 15% of earnings exceeding £172.61, whichever is the greater
Exceeding £345.22 but not exceeding £575.37	£25.89 plus 20% of earnings exceeding £345.22
Exceeding £575.37 but not exceeding £863.06	£71.92 plus 25% of earnings exceeding £575.37
Exceeding £863.06	£143.84 plus 50% of earnings exceeding £863.06

Table C: Deductions from Daily Earnings

Net Earnings	Deduction
Not exceeding £24.66	Nil
Exceeding £24.66 but not exceeding £49.32	£0.33 or 15% of earnings exceeding £24.66, whichever is the greater
Exceeding £49.32 but not exceeding £82.19	£3.70 plus 20% of earnings exceeding £49.32
Exceeding £82.19 but not exceeding £123.29	£10.27 plus 25% of earnings exceeding £82.19
Exceeding £123.29	£20.55 plus 50% of earnings exceeding £123.29

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Scottish Diligence

- Applies from paydays on and after 06 April 2025, BUT
  - Does not apply to existing diligence orders
  - Unless the employer chooses

1. *'Do you want this applied to existing diligence orders?'*
2. Contact software developers
   - *'Are you aware of the 2024 Order?'*
   - Two sets of tables in systems?

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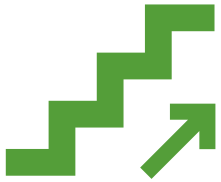
The Official Rate of Interest

- The Official Rate of Interest (ORI) is used in two circumstances:

1. Beneficial loans
2. Employer-provided accommodation

- The Taxes (Interest Rate) (Amendment) Regulations 2025 increase the ORI:
  - From 2.25% in 2024/25 to
  - 3.75% with effect from 06 April 2025

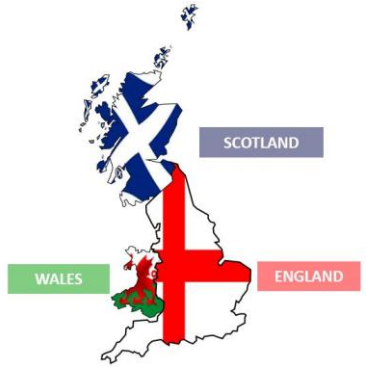
- Autumn Budget 2024 announced the ORI will be subject to a quarterly review from 06 April 2025
- March 2025 Agent Update advises any changes effective:
  - 06 April
  - 06 July
  - 06 October and
  - 06 January.



Employment Law Payments / Awards

- Daily guarantee payments
- The value of '*a week's pay*' (for redundancy and insolvencies) and
- The maximum compensatory award in unfair dismissal claims

- The Employment Rights (Increase of Limits) Order 2025:
  - Failure to allocate and pay tips fairly
  - Failure to keep a written policy



- The Employment Rights (Increase of Limits) Order (Northern Ireland) 2025:
  - No legislation regarding the allocation of tips.

Payroll

Rates and Allowances

- Rates and allowances 2025/26 and ICAEW's document
- The Personal Allowance at 2021/22 level
- AE Thresholds
- Student Loan Plan 3 threshold
- The rUK Income Tax limits:
  - Basic Rate limit (£37,700)
  - UK Higher Rate threshold is £50,270 until April 2028
  - UEL aligned to the Higher Rate threshold
- The Scottish Taxpayer anomaly:
  - NICs are payable at the lower rate when earnings exceed £50,270
  - Higher Rate Income Tax payable when earnings exceed £43,662
  - Effective tax rate of 50% (42% + 8%)
- National Insurance……

Employer National Insurance

Employer National Insurance	From April 2024	From April 2025
Secondary Threshold	£9,100	£5,000
Contribution above the Secondary Threshold	13.8%	15%

NICs Increases

- Legislation
  - The National Insurance Contributions (Secondary Class 1 Contributions) Bill
  - Royal Assent 03 April 2025

1. Check the NI '*holidays*' that exist:
   - Under 21
   - Apprentices under 25
   - Special Tax sites
   - Veterans (extended though tax year 2025/26)
2. Salary sacrifice / exchange
   - Pensions?
3. Claim the Employment Allowance…

The Employment Allowance

Employment Allowance	From April 2024	From April 2025
	£	£
For eligible employers (£100,000 threshold removed)	5,000	10,500

The Employment Allowance

- Legislation
  - The National Insurance Contributions (Secondary Class 1 Contributions) Bill
- Changes:
  1. Value increased
  2. £100,000 threshold removed
  3. State Aid restrictions removed

- BUT
  - Software may still ask the State Aid questions as they are still part of HMRC's RTI data items
- So:

1. Don't ask clients the State Aid questions
2. Tick the Employment Allowance eligibility indicator, and
3. Indicate the State Aid rules do not apply.

RTI Obligations Expanded

- The Income Tax (Pay As You Earn) Regulations 2003 govern payroll administration:
  - RTI reporting obligation where earnings are at the LEL
- October 2024 UK Budget reduced the Secondary Threshold (ST)
  - HMRC's Policy Paper

- The Income Tax (Pay As You Earn) (Amendment) Regulations 2025 provide that:
  - RTI reporting obligation exists where employee has earnings at the LEL or ST, whichever is the lower.

Hours via RTI

Draft legislation: Improving the data HMRC collects from its customers

- From April 2025:
  - Hours each pay period reported via RTI
- HMRC communication August 2024:
  - Delayed until April 2026 '*at the earliest*'
- 28 January 2025:
  - Consultation response
  - Legislation will not be progressed
  - Reporting of hours continues as now:

A. Up to 15.99 hrs
B. 16-23.99 hrs
C. 24 – 29.99 hrs
D. 30 hrs or more, or
E. Other.

RTI - Reduced Rate NI Letters

- Applies to married women / reduced rate letters:
  - B, I and E (and T for mariners)
- Already, HMRC will reject the FPS if gender is ‘M’
- From 2025/26:
  - FPS will reject if the date of birth is after 05 April 1961 (age 63)
- Check:
  - Eligibility
  - Dates of birth in the payroll system
- Guidance:
  - Reduced rate National Insurance for married women.

RTI - Special Tax Site NI Letters

- 2024 Consultation
  - Where employees work in Freeport and Investment Zones
  - NI letter F, I. S or L (Freeports)
  - NI letter N, E, K or D (Investment Zones)
- Postcodes on the FPS
- HMRC Employer Bulletin December 2024
- RTI specifications 2025/26
  - Validation rule for 2025/26 submissions
  - NEW field 218 '*employee workplace postcode*'

We are analysing your feedback

Visit this page again soon to download the outcome to this public feedback.

- The Social Security (Contributions) (Amendment) Regulations 2025
- HMRC Policy Paper.

Week 53 Payroll?

- Or 54 / 56:
  - No NICs considerations
  - Income Tax:
    - Week 1 / month 1 code
    - Additional 1, 2 or 4 weeks' pay adjustment
- Yet, no entitlement to the additional pay adjustment!
  - HMRC may issue / send P800

- Communication
- PAYE Manual page 70015
- www.gov.uk/hmrc-internal-manuals/paye-manual/paye70015.

The Basic Earnings Assessment

ESC entrants Post-06 April 2011 to 04 October 2018:

		Weekly	Monthly	Annual
Basic Rate	Up to £50,270	£55.00	£243.00	£2,915.00
Higher Rate	£50,271 – £125,140	£28.00	£124.00	£1,484.00
Additional Rate	Over £125,140	£25.00	£110.00	£1,325.00

ESC Guidance and FAQs for employers.

The P60

Statutory obligation

- Issue ONE P60 '*before 01 June*'
  - Income Tax (PAYE) Regulations 2003 (67)
- For employees employed on the last day of the tax year:
  - And deemed employees
- Where a payment was made with the obligation to deduct Income Tax

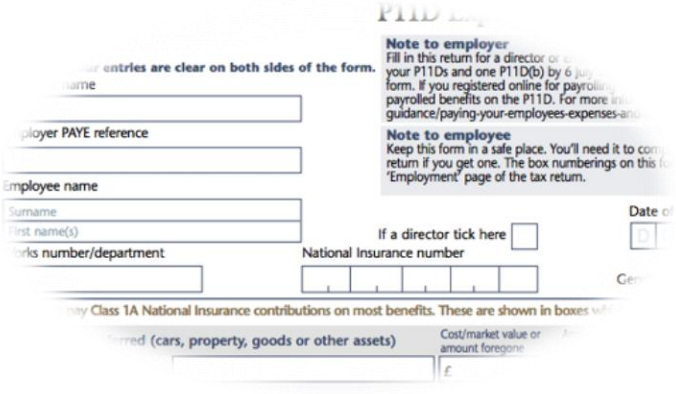
Notes

- Leavers:
  - Last known address
- 2010 / 11 onwards:
  - E-P60s
  - Duplicates do not have to be marked '*DUPLICATE*'
  - Amended P60s can be issued but must be marked '*REPLACEMENT*'.

P11Ds to Leavers?

Statutory obligation

- Income Tax (PAYE) Regulations 2003 (85 and 94):
  - Before '*07 July*'
- A current employee:
  - In employment on the last day of the tax year
  - Before 07 July
- A former employee:
  - Leaver between 06 April and 06 July
    - Last known address
  - Therefore, other former employees:
    - On request.



Other Tasks

Software

1. Employment Allowance eligibility?
   - Annual claim via the EPS
2. Apprenticeship Levy Allowance?
   - Connection
   - Allocation / reallocation
3. Small Employers' Relief (£45,000)
   - Eligibility?
   - Continuing eligibility?

Administration

1. Taxed Award Schemes (TAS)
   - Agree by 06 July 2025
2. Payrolling benefits
   - Register by 10pm 05 April 2025
3. Final FPS / EPS indicator
   - By 19 April 2025.

P9X 2025

- The P9X

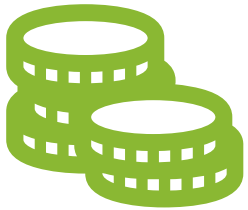
- Other codes in coding run
- New employees:
  - On or before 24 May 2025
  - On and after 25 May 2025
  - '*Work out your new employee's tax code*'
- BPT new release

Tax codes to use from 6 April 2025

Suffix	2024/25	2025/26	Change	Change
	£	£	£	Points
L	12,570	12,570	0	0
M	13,830	13,830	0	0
N	11,310	11,310	0	0

- Also:
- 'Employer further guide to PAYE and National Insurance contributions'
- 'Class 1A National Insurance contributions on benefits in kind, termination payments and sporting testimonial payments'.

Small Employers' Relief



- Normal reclaim is 92%
- Small Employers' Relief is:
  - 100% +
  - 3% NICs Comp
  - Get financial help with statutory pay
- ***Gross NICs less than £45,000***
  - Before the Qualifying Week / Matching Week
- NICs Comp percentage changes to 8.5% in 2025/26
- So:
  - Check eligibility
  - Indicate in payroll software.

Spring Statement 2025

Gov.UK

Making Tax Digital (MTD ITSA)

'*Modernising the tax system through Making Tax Digital*' (technical note)

Timeline:

- From 06 April 2026 where annual turnover exceeds £50,000;
- From 06 April 2027 where annual turnover exceeds £30,000; and
- ***From 06 April 2028 where annual turnover exceeds £20,000***

Exemptions;

- Several customer groups will be deferred from MTD until at least April 2029

Streamlined end of year process:

- MTD ITSA users will be required to submit their end of year through software.

Making Tax Digital (MTD VAT and ITSA)

'*Spring Statement 2025 (policy costings)*'

'*Increase to VAT and other taxes late payment penalties percentage rate relating to penalty reform*'

- Late payment penalties increased:
  - For Value Added Tax (VAT) taxpayers and ITSA taxpayers as they join MTD from April 2025

- 3% of the tax outstanding where tax is overdue by 15 days; plus
- 3% where tax is overdue by 30 days; plus
- 10% per annum where tax is overdue by 31 days or more

- Policy Paper 01 April 2025.

Direct Recovery of Debts (DRD)

- HMRC have the power to recover debts directly from customers' bank accounts:
  - If certain conditions are met.
- Powers paused during the COVID-19 pandemic

- DRD to be re-started.

Criteria Change for Self-Assessment

- One of the criteria for registering for Self-Assessment and sending a tax return if there is a need to pay the High-Income Child Benefit Charge (HICBC)
  - Gov.UK
- Point 3.34 of the Spring Statement:
  - New digital service from summer 2025
  - Report the family's Child Benefit payments and opt to pay HICBC through PAYE.

HMRC Consultations

All to do with closing the tax gap:

1. Enhancing HMRC's powers: tackling tax advisers facilitating non-compliance
2. Closing in on promoters of marketed tax avoidance
3. Reform of behavioural penalties
4. Better use of new and improved third-party data to make it easier to pay tax right first time.

Absent

Payrolling benefits and expenses:

- Mandation from April 2026:
  - Save accommodation and beneficial loans
- An amended timescale?
  - See Employment and Payroll Group minutes re a '*timetable*'

Pensions:

- Auto-enrolment reforms as per The Pensions (Extension of Automatic Enrolment) Act 2023:
  - Age threshold reduced from 22 to 18 ; and
  - Removal of the Lower Qualifying Earnings Band limit
- State Pension age review:
  - Increase to 67 will happen by 2028; but
  - Review of increase to 68 (2044 and 2046).

Statutory Neonatal Care Leave and Pay

Extent and Timeline

2019 → 2020 → 2022 → 2023 → 2025

Timeline

- 2019:
  - Conservative Party Manifesto pledge; and
  - The Queen's Speech
- 2020:
  - Consultation and responses
- 2022:
  - Neonatal Care (Leave and Pay) Bill introduced
  - Royal Assent 24 May 2023
- Commencement Regulations:
  - 09 August 2023; and
  - 16 January 2025
- 2025:
  - The Neonatal Care Leave and Miscellaneous Amendments Regulations 2025
    - The 'Leave Regulations'
  - The Statutory Neonatal Care Pay (General) Regulations 2025
    - The 'Pay Regulations'
- UK Government Press Release 20 January 2025.

Guidance

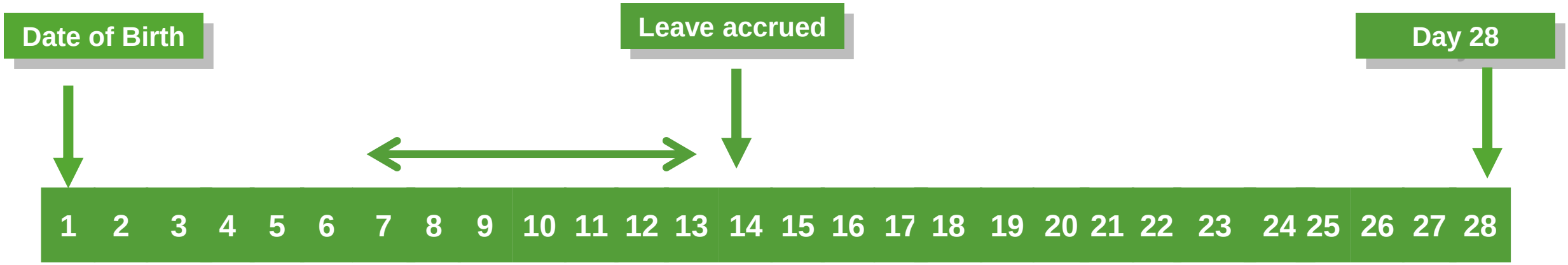
- Employer Bulletin February 2025
- Gov.UK, e.g.:
  - Statutory Neonatal Care Pay and Leave
  - Manually calculate your employees' Statutory Neonatal Care Pay
  - Statutory Neonatal Care Pay and Leave: employer guide
- Acas
- Software products
- Contractual policies, e.g.:
  - ASDA
  - Marks and Spencer
  - Virgin Media O2.

The Important Considerations

- It’s another change!
- It is complicated
- This is an employment law statutory right to leave
  - Which may be paid
- To prevent parents of a child who requires neonatal treatment using existing parental leave rights
- Therefore:
  - Flexibility; and
  - Eligibility.

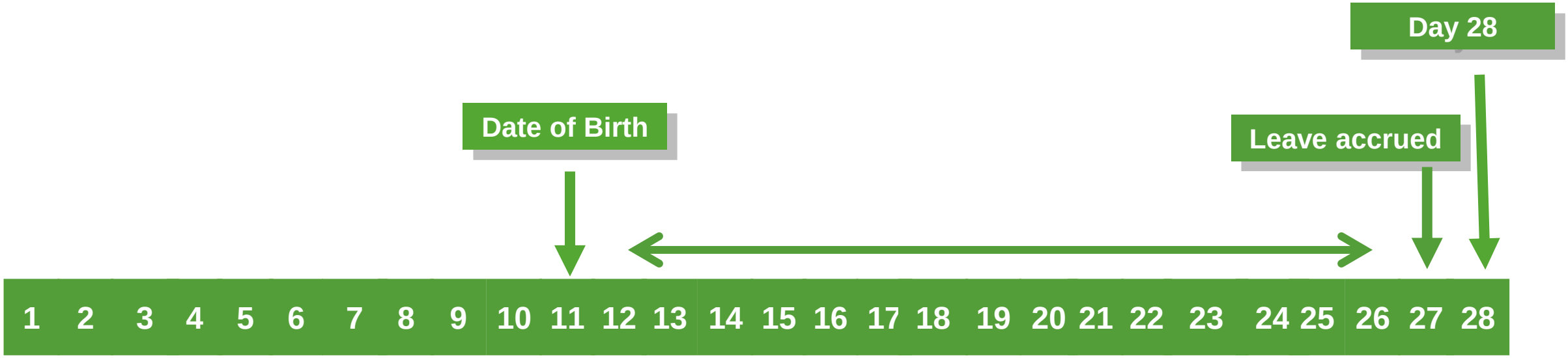
28 Days & 7 Days

1. Where the child 28 days old or less:
   - Not '*up to 28 days old*'
2. Seven full days in neonatal care:
   - The first day for the purpose of the entitlement is the first full day following admission e.g.
     - Admission 06 April 2025
     - Counting starts 07 April 2025
     - 7 days completed and one week's leave accrued 14 April 2025



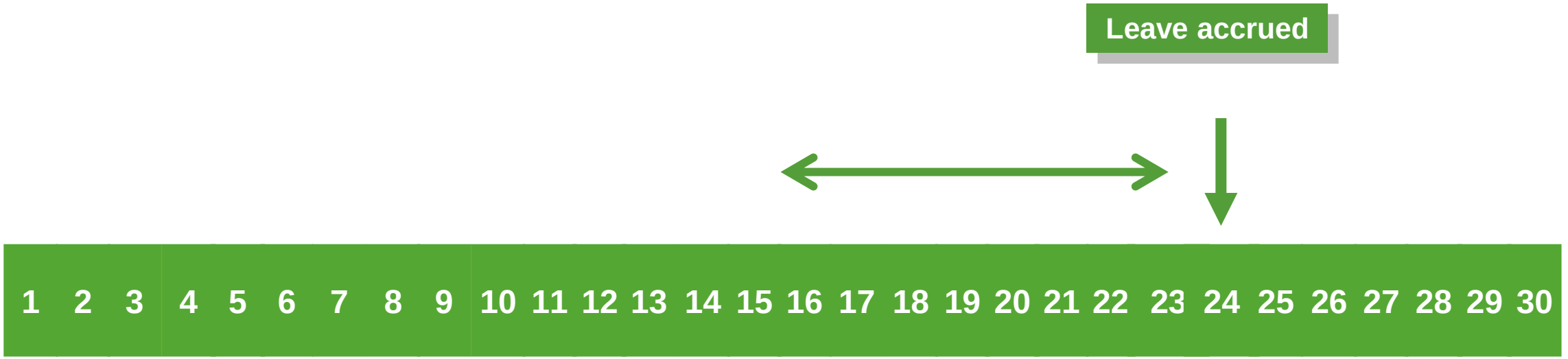
Example

- Child is born on 11 April 2025 and admitted into neonatal care
- Leaves neonatal care on 27 April 2025:
  - The first day for the purpose of the entitlement is 12 April 2025:
  - Accrual period is 12 – 26 April (15 days)
  - 2 full weeks.



Example

- Child is readmitted into neonatal care on 15 June 2025
- Leaves neonatal care on 24 June 2025:
  - The first day for the purpose of the entitlement is 16 June 2025:
  - Accrual period is 16 – 23 June (8 days)
  - 1 full week.



What is Neonatal Care?

1. Medical care received in a hospital
2. Medical care received elsewhere meeting the following criteria:
   - The child was an inpatient in hospital and the care is received upon the child leaving the hospital;
   - The care is under the direction of a consultant; and
   - The care includes ongoing monitoring by, and visits from, healthcare professionals
3. Palliative or end-of-life care

Neonatal care is treated as being received uninterrupted for periods spent transported from one care setting to another.

Employee Eligibility

- Birth parents / partners
- Adoptive parents / partners
- Key themes:
  - Not relatives of the child
    - Grandparents, aunts, sisters etc
  - The actual relationship test
  - The actual or expected caring test
  - Leave to be take to care for the child.

Qualifying for SNCL and Entitlement

- SNCL is a day one employment right when:
  - The employee qualifies by having parental responsibilities
  - Leave is taken to care for the child
- Plus, as above:
  - The 28-day rule; and
  - The 7 continuous days rule

- Entitlement is:
  - One week's SNCL for every 7 days
  - Capped at 12 weeks.

Taking the Leave

Tier 1

- When the child is still in neonatal care
  - Including one week afterwards
- Can be taken in *unlimited blocks* and
- Can be stopped mid-week to accommodate another pre-booked parental leave
  - Not maternity or adoption

Tier 2

- Any period outside of Tier 1
- Can be taken up to the end of 68 weeks following the child's birth in *one continuous block*
- Can be taken before or after another maternity / adoption leave.

Key Points

- In total, the statutory maximum entitlement is 12 weeks:
  - Taken within 68 weeks of the child's birth
- Maternity / adoption leave cannot be interrupted and SNCL must be taken before or after:
  - Suggest these parents will take Tier 2 leave
- Paternity leave is only 2 weeks:
  - Suggest these parents will take Tier 1 leave.

Leave Notifications

Tier 1

- Flexible; and
- Does not have to be in writing

Tier 2

- Minimum of 15 days notice
- Must be in writing

BUT

- *Employer and the employee can mutually agree to waive the notice requirements.*

Information Requirements

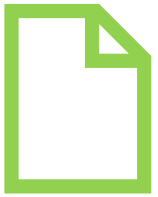
- Employee's name
- Child's date of birth
  - In the case of adoption, the date the child is placed with the employee
  - In the case of overseas adoption, the date the child enters Great Britain
- The date the child starts to receive neonatal care
- The date the child stops to receive neonatal care
  - Given later if the child is still in neonatal care at the time of giving notice
- When they want their Neonatal Care Leave to begin
- How many week's leave they are taking
- Declarations
  - The employee is taking the leave to care for the child
  - Confirmation of a parental relationship with the child (when it is the first notice).

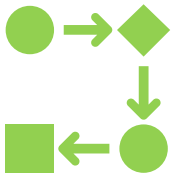
Payment and Recovery

- To qualify:
  - The employee qualifies for leave
  - 26 weeks' continuous service up to and into the Qualifying Week / Matching Week
  - Earnings threshold £125 per week
- SNCP weekly rate is £187.18
  - Or 90% of average weekly earnings if less
  - Where there is a pay entitlement for other child-related leave:
    - The 'relevant week' for Neonatal Care Pay aligns with that other entitlement
  - Where there is no pay entitlement to other child-related leave:
    - The 'relevant week' is the week before admission to neonatal care
- Recovery:
  - 92%, or
  - 100% plus 8.5% NI Compensation (Small Employers' Relief applies).

Action for Agents / Employers

- Guidance:
  - Gov.UK and Acas
- Policies and procedures:
  - An enhanced / occupational scheme?
  - Consider interactions with other occupational policies
  - Consider the complex notice requirements for Tier 1 and Tier 2
  - Comply with data protection
  - Communicate
- Payroll / HR software:
  - Check functionality
  - Correct operation of any occupational policy
- Data flows
- Training and support.

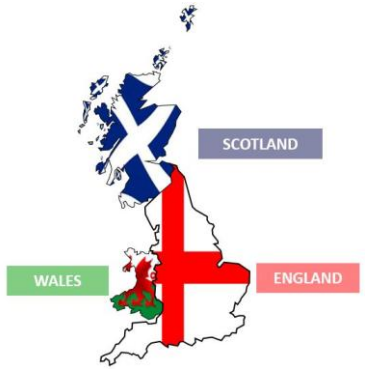




Employment Rights Bill

UK Parliamentary Bill

- Statutory Sick Pay (SSP)
  - October 2024 Consultation
  - Factsheet
- Removal of the 3 Waiting Days
  - SSP from day 1, BUT
- Modification of PIW
  - From 4 consecutive calendar days → 2 consecutive working days
- Removal of '*Earnings at the LEL*' criterion
  - SSP to all → Flat rate or percentage of earnings



- NOT SSP from day 1
- March 2025 response prescribes 80%.

Summary

- Be aware
- Payroll:
  - 2025/26 rates and allowances
  - National Insurance / Employment Allowance
- RTI
- Ending 2024/25
- The Spring Statement
  - And omissions
- Statutory Neonatal Care Leave and Pay
- The Employment Rights Bill:
  - Statutory Sick Pay
- Questions.

Thank You

Questions

Thank you for attending

- Please take the time to fill out our short survey

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