



Do you employ staff?

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Do employment problems keep you awake at night?

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Employment Law Update April 2013

Please see below changes which take effect during April 2013.

Statutory Sick Pay;

On 6 April 2013 the standard rate of statutory sick pay increased from £85.85 per week to £86.70 per week.

Pensions Auto-Enrolment Earnings Thresholds;

On 6 April 2013 the earnings thresholds for pensions auto-enrolment will be amended;

- The lower level of qualifying earnings increases to £5,668
- The earnings trigger for auto-enrolment increases to £9,440
- The upper level of qualifying earnings decreases to £41,450

Income Tax Thresholds and Rates;

On 6 April 2013 the following changes to income tax thresholds and rates, which were announced in the 2012 Budget, come into force;

- The income tax personal allowance increases to £9,440
- The basic rate limit decreases to £32,010
- The additional rate of income tax is reduced from 50% to 45%

Real Time Information – Payroll Reporting;

From 6 April 2013 employers are required to use real time information to report payroll deductions to HMRC before or when they make them, rather at the end of the tax year.

Redundancy Consultation Period;

From 6 April 2013 the 90 day redundancy consultation period (where a 100 or more redundancies are proposed) reduces from 90 days to 45 days.

Also, fixed-term contracts that have reached their agreed termination date are excluded from the requirement to consult collectively.

Childcare Vouchers and Employer Contracted Childcare;

From 6 April 2013 the weekly amount that can be subject to tax relief for additional rate taxpayers, where the employer provides childcare vouchers or directly contracted childcare, increases to £25.

Statutory Maternity, Paternity and Adoption Pay increases;

From 7 April 2013, the standard rate of statutory maternity, paternity and adoption pay increased from £135.45 per week to £136.78 per week.

For clarification of any of the above updates or for advice and guidance on any HR and/or Health and Safety Concerns contact us by emailing hradvice@hasslefreehr.co.uk or by calling 02476 664092.

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