

Key Facts for Employers 2021/2022

National Minimum Wage and National Living Wage	
Age	From 1 st April 2021
Worker 23 and over - National Living Wage Rate	£8.91 per hour
Worker 21-22 inclusive	£8.36 per hour
Age 18-20 inclusive	£6.56 per hour
Age under 18 (but above compulsory school leaving age)	£4.62 per hour
Apprentice under 19, or aged 19 and over in their first year of apprenticeship	£4.30 per hour

Family Friendly Payments		
Payments	From 4 th April 2021	Notes
Statutory Maternity Pay (SMP)	£151.97	90% of average weekly earnings in first 6 weeks, then statutory rate or 90% of earnings if lower
Statutory Adoption Pay (SAP)	£151.97	As above, with SMP
Statutory Shared Parental Pay (ShPP)	£151.97	Pay statutory rate or 90% of earnings if lower
Statutory Paternity Pay (SPP)	£151.97	Pay statutory rate or 90% of earnings if lower
Statutory Parental Bereavement Pay (SPBP)	£151.97	Pay statutory rate or 90% of earnings if lower

Statutory Sick Pay		
Payment	From 6 th April 2021	Notes
Statutory Sick Pay (SSP)	£96.35	Payable on 4 th day of consecutive absence if employee meets Lower Earnings Limit

Compensation limits	
Payments	From 6 th April 2021
Limit on a week's pay for redundancy and unfair dismissal basic award	£544
Max basic award for unfair dismissal and statutory redundancy payment (capped at 30 weeks' service subject to the limit on weeks pay)	£16,320
Maximum compensatory award for unfair dismissal	£89,493
Maximum potential award for unfair dismissal when the above basic and compensatory awards are combined	£105,813

The Living Wage Foundation Rate (Voluntary)	
Area	From 6 th April 2021
UK Rate – Workers aged over 18 years	£9.50
London Rate – workers aged over 18 years	£10.85

National Insurance Contribution Thresholds	
Threshold	From 1 st April 2021
Lower Earnings Limit	£120 per week