

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 his local « jobcentre plus » or the national helpline to 0845 600 0643 to get an appointment (Department for Work & Pension). The employee will have to provide some documents to prove identity and place of living. Once the NI obtained, get registered at a local GP in case of illness.

P45/P46 Hiring statement :

When a new employee joins a UK company, either he can present a form P45 from his previous employer, OR he will have to complete a form P46. These forms are completed both by the employee and the employer and 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) 2013-2014

(see SEDI's form « Focus On SSP »)

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 than the minimum regulated salary if you wish your employee is able to survive during his sick leave - as the minimum regulated is very low:

The 2013-2014 weekly rate of SSP is £86.70 during the first 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.

In some cases the SSP can be recovered from the HMRC depending upon level of salary.

Daily rates table for days of sickness from 6 April 2013 to 5 April 2014

Unrounded daily rates *	Number of QDs in week	Number of days to pay						
		1	2	3	4	5	6	7
£12.3857	7	£12.39	£24.78	£37.16	£49.55	£61.93	£74.32	£86.70
£14.4500	6	£14.45	£28.90	£43.35	£57.80	£72.25	£86.70	
£17.3400	5	£17.34	£34.68	£52.02	£69.36	£86.70		
£21.6750	4	£21.68	£43.35	£65.03	£86.70			
£28.9000	3	£28.90	£57.80	£86.70				
£43.3500	2	£43.35	£86.70					
£86.6999	1	£86.70						

* Unrounded daily rates are shown for employers with computerised payroll systems.

MILEAGE PAYMENTS FOR BUSINESS TRAVEL 2014

1 mile = 1.609344 Km

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 1 December 2013

Engine size	Petrol	LPG	Engine size	Diesel
1400cc or smaller	14p/mile	9p	1600cc or smaller	12p/mile
1401cc to 2000cc	16p/mile	11p	1601cc to 2000cc	14p/mile
Over 2000cc	24p/mile	16p	Over 2000cc	17p/mile

SOCIAL CONTRIBUTIONS :

- **Employer NIC** = employer's charges
13,8% of the gross salary
(« contracted out » rebate -3.4%)

-**Employee NIC** = thresholds & rates per month
< £646 0%
de £646 à £3454 12%
> £ 3454 14%
(If « contracted out », rebate : -1.4%)

Contracted out : An employee who is a member of a COSR Pension scheme can benefit from a lower rate of NI contributions.

NATIONAL MINIMUM WAGE

Updated each 1st October

From 1 October 2013 : £ 6.31/ hour for employees 21 years old and over.

INCOME TAX RATE 2013/2014 - 2014/2015

Personal Allowance for people born after 5 April 1948: £9,440

Rate	Taxable Income 2013/2014	Taxable Income 2014/2015
Basic rate: 20%	£0 - £32,010	£0 - £31,865
Higher rate: 40%	£32,011 - £150,000	£31,866 - £150,000
45% from 6 April 2013	Over 150.000 GBP	Over 150.000 GBP

STATUTORY PAID LEAVE

Employees are legally entitled to **28 days of paid annual leave**.

2014 Public Holidays

January 1	New Year's Day
April 18	Good Friday
April 21	Easter Monday
May 5	Early May Bank Holiday
May 26	Spring Bank Holiday
August 25	Summer Bank Holiday
December 25	Christmas day
December 26	Boxing Day

There is no legal right to paid leave for public holidays; any right to paid time off for these holidays depends on the terms of a worker's contract.

Paid public holidays can be counted as part of the statutory 28 days of holiday.

IF YOU NEED ADVICE OR ASSOCIATED SERVICES: PLEASE CONTACT US!

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