

Statutory Rates

Item	Effective	2022 £	2023 £	2024 £
Maternity, Paternity, Adoption, Shared Parental and Parental Bereavement Pay <i>per week</i>	7 April	156.66	172.48	184.03
Statutory Sick Pay <i>per week</i>	6 April	99.35	109.40	116.75
Limit for Statutory Redundancy Pay <i>per week</i>	6 April	571.00	643.00	700.00
Lower earnings limit <i>per week</i>	6 April	123.00	123.00	123.00
National Living Wage prior to April 2024, 23 & over <i>per hour</i>	1 April	9.50	10.42	-
Minimum Wage 21 & over (prior to April 2024, 21 – 22) <i>per hour</i>	1 April	9.18	10.18	11.44
Minimum Wage 18-20 <i>per hour</i>	1 April	6.83	7.49	8.60
Minimum Wage under 18 <i>per hour</i>	1 April	4.81	5.28	6.40
Minimum Wage Apprentice <i>per hour</i>	1 April	4.81	5.28	6.40
Accommodation offset (per day)	1 April	8.70	9.10	9.99
Living Wage – Outside London <i>per hour</i>	Announced in November for implementation no later than the following 1 May	10.90	12.00	
Living Wage – London <i>per hour</i>		11.95	13.15	

Pensions Auto-enrolment

Monthly gross earnings	Age			Weekly gross earnings
	From 16 to 21	From 22 to SPA*	From SPA to 74	
£520 and below	Has a right to join a pension scheme ¹			£120 and below
Over £520 up to £833	Has a right to opt in ²			Over £120 up to £192
Over £833	Has a right to opt in	Automatically enrol ³	Has a right to opt in	Over £192

Figures correct as of 2023/2024. *SPA = state pension age

1 Has a right to join a pension scheme If they ask you to, you must provide a pension scheme for them, but you don't have to pay contributions.

2 Has a right to opt in If they ask to be put into a pension scheme, you must put them in your automatic enrolment pension scheme and pay regular contributions.

3 Automatically enrol You must put these members of staff in your automatic enrolment pension scheme and pay regular contributions. You don't need to ask their permission. If they give notice, or you give them notice, to leave employment

before you have completed this process, you have a choice whether to automatically enrol them or not.

For automatic enrolment minimum contributions rates are shown in the table below.

Date	Employer minimum contribution	Total minimum contribution
06/04/19 onwards	3%	8%

HR – updated 09 April 2024