

MACFARLANES

Employment rates and limits

Redundancies	April 2021	April 2022	Statutory pay (per week)	April 2021	April 2022
Cap on week's pay	£544	£571	SMP, SAP, SPP & SHPP	£151.97	£156.66
Maximum statutory redundancy pay	£16,320	£17,130	SSP	£96.35	£99.35
Dismissals (maximum awards)	April 2021	April 2022	Family leave		
Unfair dismissal basic award	£16,320	£17,130	Type	Mandatory paid leave	Optional paid leave
Compensatory award for unfair dismissal in ordinary cases (or one year's basic salary, if lower)	£89,493	£93,878	Maternity	2 weeks	37 weeks ⁽¹⁾
Breach of contract claim in Employment Tribunal	£25,000	£25,000	Paternity	-	2 weeks
			Parental	-	-
			Shared parental	-	18 weeks
			Parental	-	37 weeks
			Parental bereavement	-	2 weeks
					13 weeks
					Optional KIT/ SPLIT days
					10 days
					-
					-
					20 days
					-
Minimum immigration salary thresholds					
Skilled Worker					
Experienced workers		£25,600			
New entrant		£20,480			
Intra-Company Transfer					
ICT Long Term		£41,500			
ICT – exempt from the one year prior experience requirement		£73,900			
ICT – able to stay for up to nine years		£73,900			
Immigration Skills Charge (per year per migrant)		£1,000			
Immigration Skills Charge - small businesses and charities (per year per holder)		£364			
National minimum wage	April 2021	April 2022	Pensions	2021/22	2022/23
Adult rate (aged 23 plus)	£8.91	£9.50	Annual allowance	£40,000 ⁽¹⁾	£40,000 ⁽¹⁾
Apprentices	£4.30	£4.81	Lifetime allowance	£1,073,100	£1,073,100
Age 16-17	£4.62	£4.81	Auto-enrolment earnings trigger	£10,000	£10,000
Age 18-20	£6.56	£6.83	Auto-enrolment qualifying earnings	£6,240 –	£6,240 –
Age 21-22	£8.36	£9.18		£50,270	£50,270
Accommodation allowance	£8.36	£8.70			

¹ First six weeks (including mandatory period) paid at 90% of average weekly earnings (before tax), remainder paid at statutory rate.

¹ A tapered allowance will apply to individuals with a threshold income of over £200,000 (broadly, all UK earnings subject to UK income tax excluding pension contributions) who have an adjusted income (broadly, earnings including pension contributions) of over £240,000 a year or more. The annual allowance will be tapered down to £4,000 for an individual with adjusted income exceeding £312,000.

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