

# MACFARLANES

## Employment rates and limits 2023/24

<b>Redundancies</b>	<b>2022/23</b>	<b>2023/24</b>	<b>Statutory pay (per week)</b>	<b>2022/23</b>	<b>2023/24</b>		
Cap on week's pay	£571	£643	SMP, SAP, SPP & SHPP	£156.66	£172.48		
Maximum statutory redundancy pay	£17,130	£19,290	SSP	£99.35	£109.40		
<b>Dismissals (maximum awards)</b>			<b>Family leave</b>				
Unfair dismissal basic award	£17,130	£19,290	<b>Type</b>	<b>Mandatory paid leave</b>	<b>Optional paid leave</b>	<b>Optional unpaid leave</b>	<b>Optional KIT/SPLIT days</b>
Compensatory award for unfair dismissal in ordinary cases (or one year's basic salary, if lower)	£93,878	£105,707	Maternity	2 weeks	37 weeks <sup>(1)</sup>	13 weeks	10 days
Breach of contract claim in Employment Tribunal	£25,000	£25,000	Paternity	-	2 weeks	-	-
			Parental	-	-	18 weeks	-
			Shared parental	-	37 weeks	13 weeks	20 days
			Parental	-	2 weeks	-	-
			bereavement				
<b>Minimum immigration salary thresholds</b>							
<b>Skilled Worker</b>							
Experienced workers		£26,200					
New entrant		£960					
<b>Senior or Specialist Worker</b>	£41,500	£45,800					
Exempt from the one year prior experience requirement	£73,900	£73,900					
Able to stay for up to nine years	£73,900	£73,900					
Immigration Skills Charge (per year per migrant)		£1,000					
Immigration Skills Charge - small businesses and charities (per year per holder)		£364					
<b>National minimum wage</b>			<b>Pensions</b>				
Adult rate (aged 23 plus)	£9.50	£10.42	Annual allowance	£40,000 <sup>(1)</sup>	£60,000		
Apprentices	£4.81	£5.28	Lifetime allowance	£1,073,100	Disapplied <sup>(2)</sup>		
Age 16-17	£4.81	£5.28	Auto-enrolment earnings trigger	£10,000	£10,000		
Age 18-20	£6.83	£7.49	Auto-enrolment qualifying earnings	£6,240 –	£6,240		
Age 21-22	£9.18	£10.18		£50,270	£50,270		
Accommodation allowance	£8.70	£9.10					

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

<sup>1</sup> 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 £260,000 a year or more. The annual allowance will be tapered down to £10,000 for an individual with adjusted income exceeding £360,000.

<sup>2</sup> Lifetime allowance will be abolished from April 2024 and the lifetime allowance charge will be disapplied from April 2023.

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## Contact details

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