

Car Benefit 2008-11

CO ₂ emissions (g/km)	2008-09 to 2009-10	2010/11
130	15%	15%
135	15%	16%
140	16%	17%
145	17%	18%
150	18%	19%
155	19%	20%
160	20%	21%
165	21%	22%
170	22%	23%
175	23%	24%
180	24%	25%
185	25%	26%
190	26%	27%
195	27%	28%
200	28%	29%
205	29%	30%
210	30%	31%
215	31%	32%
220	32%	33%
225	33%	34%
230	34%	35%
235 and above	35%	35%

Please note the exact CO₂ figure is always rounded down to the nearest 5 grams per kilometre (g/km)

Car Benefit Adjustments

Type of fuel	Adjustment	Other adjustment
Diesel (not Euro IV)	3% supplement	Max percentage 35%
Diesel (Euro IV reg. From 1/1/2006)	3% supplement	Max percentage 35%
Electric only	Reduction 6%	
Petrol/electric hybrid	Reduction 3%	*
Gas only	Reduction 2%	See Bkt 480
Bi fuel	Reduction 2%	*
E85 fuel (from 2008/09)	Reduction 2%	*

*Does not apply to qualifying low emissions cars (see Bkt 480)

Beneficial Loans

From 6th April 2008 to 28 February 2009 the official rate of interest was 6.25%.

With effect from 1 March 2009 the official rate of interest is 4.75%.

The annual beneficial loan average official interest rate for 2008/09 is 6.1%

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Tax Fact Summary 2009/10

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Tax Facts 2009/10

Company Cars – advisory fuel rates from 1 January 2009

The following mileage rates apply to all journeys made in company owned or company leased cars on or after 1 January 2009 until further notice.

Engine size	Petrol	Diesel	LPG
1400cc or less	10p	11p	7p
1401cc to 2000cc	12p	11p	9p
Over 2000cc	17p	14p	12p

AMAPS – the maximum amount of mileage payments for employee's own vehicle that can be tax and NICs exempt

Motor cars & vans	
First 10,000 business miles*	40p per mile*
Over 10,000 business miles	25p per mile
Motorcycles	24p per mile
Cycles	20p per mile
Passenger payment (tax and NIC free) See CWG2 for further details	5p per mile for each employee who travels as a passenger on a business journey

* For NIC purposes up to 40p per mile is exempt regardless of the number of business miles travelled

Tax Bands

Tax rates	2009/10 (applicable from 6th April 2009) Taxable income
Basic 20%	£0 to £37,400
Higher Rate 40%	Over £37,400

Personal Allowances for tax

Personal allowance	2008/09	2009/10
Basic Allowance under the age of 65	£6035	£6475
Personal allowance aged 65 to 74	£9030	£9490
Personal allowance aged 75 & over	£9180	£9640
Blind person's allowance	£1800	£1890
Married couple's allowance (born prior to 1935) *	£6625	£6965
Income limit for age related allowances	£21,800	£22,900
Minimum allowance where income exceeds limit	£6035	£6475
Minimum married couple's allowance aged 75 and over	£2540	£2670

* During 2009/10 all claimants of the married couple's allowance will reach 75 and will therefore be entitled to the higher married couple's allowance. Tax relief at 10%.

Emergency Tax Code

The new emergency tax code from 6th April 2009 is 647L.

PAYE Threshold

From 6th April 2009 the PAYE threshold is £125 per week £540 per month.

National Insurance

Thresholds 2009/10	Weekly	Monthly	Annual
Lower Earnings Limit (LEL)	£95	£412	£4940
Earnings Threshold (ET)	£110	£476	£5715
Upper Accrual Point (UAP)	£770	£3,337	£40,040
Upper Earnings Limit (UEL)	£844	£3,656	£43,875

NIC Percentage Rates 2009/10

	Employee's NICs				Employer's NICs			
	Ee's NIC % on earnings above ET up to UAP	Ee's NIC % on earnings over UAP up to UEL	Ee's NIC % on earnings Over UEL	Ee's NIC Rebate LEL up to ET	Er's NIC Rebate LEL up to ET	Er's NIC on earnings above ET up to UAP	Er's NIC % on earnings Over UAP up to UEL	Er's NIC % on earnings above UEL
Not Contracted out								
A	11%	11%	1%	N/a	N/a	12.8%	12.8%	12.8%
B	4.85%	4.85%	1%	N/a	N/a	12.8%	12.8%	12.8%
C	Nil	Nil	Nil	N/a	N/a	12.8%	12.8%	12.8%
J (Deferment)	1%	1%	1%	N/a	N/a	12.8%	12.8%	12.8%
Final Salary pension								
D	9.4%	11%	1%	1.6%	3.7%	9.1%	12.8%	12.8%
E	4.85%	4.85%	1%	Nil	3.7%	9.1%	12.8%	12.8%
L	1%	1%	1%	1.6%	3.7%	9.1%	12.8%	12.8%
Money Purchase pension								
F	9.4%	11%	1%	1.6%	1.4%	11.4%	12.8%	12.8%
G	4.85%	4.85%	1%	Nil	1.4%	11.4%	12.8%	12.8%
S	1%	1%	1%	1.6%	1.4%	11.4%	12.8%	12.8%

Class 1A

Employer only NI on most taxable benefits provided during 2008/09 is 12.8%. Payment is due on 19th July 2009 by cheque or 22nd July if paying electronically

Class 1B

Employer only NI due on PSAs on taxable benefits provided during 2008/09 is 12.8%. Payment is due on 19th October 2009 or 22nd October if paying electronically.

Pension Schemes Allowances

For 2009/10 the pension scheme Annual Allowance is £245,000 and Lifetime Allowance is £1,750,000.

Statutory Payments

Statutory payment	First 6 weeks	Standard rate per week Applicable from 5th April 2009
Statutory Maternity Pay	90% of average earnings for 6 weeks	Plus the lesser of 90% of average earnings or £123.06 per week for 33 weeks.
Statutory Paternity Pay	n/a	The lesser of £123.06 or 90% of average earnings for up to 2 weeks
Statutory Adoption Pay	n/a	The lesser of £123.06 or 90% of average earnings for up to 39 weeks
Statutory Sick Pay	n/a	From 6th April 2009 the rate of SSP is £79.15 per week

Redundancy

For redundancies on or after 1 February 2009 a week's pay used to calculate the statutory amount to a maximum £350 per week. This has been increased in the Budget 2009 to £380 per week (effective from 1 October 2009).