

CHANGES TO STATUTORY PAYMENTS

APRIL 2021



2.2%

NATIONAL MINIMUM WAGE

EFFECTIVE FROM 4TH APRIL

Age	2020	2021
25 and over	£8.72	£8.91
21-24	£8.20	£8.36
18-20	£6.45	£6.56
Under 18	£4.55	£4.62
Apprentice	£4.15	£4.30

PARENTAL LEAVE PAY

MATERNITY / ADOPTION / PATERNITY / SHARED PARENTAL

2020	2021
£151.20	£151.97

STATUTORY SICK PAY

2020	2021
£95.85	£96.35

IR35

- IR35 rules prevent contractors from working through private service companies and **performing similar roles to employees**
- Currently, contractors in the private sector assess for themselves whether IR35 applies to them
- From 4th April, **responsibility for assessing whether IR35 applies to contractors will shift to employers**

APPLIES TO...

- Private sector employers with more than 50 employees
- An annual turnover of over £10.2 million
- A balance sheet worth over £5.1 million

PREGNANCY PROTECTION FROM REDUNDANCY

Pregnancy protection from redundancy will be extended to:

- Pregnant employees
- Employees returning from maternity or adoption leave within past 6 months
- Parents returning from shared parental leave

This means if they are at risk of redundancy, they have the right to be offered any suitable alternative vacancy. *N.B. Date of change to be confirmed*

For more guidance on changes to statutory payments get in touch at support@holgatehr.co.uk or 0191 236 1459