

## EMPLOYMENT TRIBUNAL AWARDS

There is no limit on compensation payable in successful claims of discrimination on the grounds of race, sex, disability, sexual orientation or religion or belief.

Type of payment	<a href="#">Minimum from 1 February 2010</a>	Minimum from 1 October 2009	<a href="#">Minimum from 1 February 2009</a>	<a href="#">Maximum from 1 February 2010</a>	Maximum from 1 October 2009	<a href="#">Maximum from 1 February 2009</a>	Statutory reference
Limit on a <a href="#">week's pay</a> (gross) for certain purposes	No minimum	No minimum	No minimum	£380	£380	£350	Section 227, <a href="#">ERA 1996</a>
<a href="#">Unfair dismissal basic award</a>	No minimum	No minimum	No minimum	£11,400	£11,400	£10,500	Section 119, ERA 1996
Unfair dismissal <a href="#">compensatory award</a>	No minimum	No minimum	No minimum	£65,300 save in certain circumstances (see <a href="#">Limit on compensatory award</a> )	£66,200 save in certain circumstances (see <a href="#">Limit on compensatory award</a> )	£66,200 save in certain circumstances (see <a href="#">Limit on compensatory award</a> )	Section 124, ERA 1996
Unfair dismissal <a href="#">additional award</a>	Lower of 26 weeks' pay or £9,880	Lower of 26 weeks' pay or £9,880	Lower of 26 weeks' pay or £9,100	52 weeks' pay (up to £19,760 )	52 weeks' pay (up to £19,760 )	52 weeks' pay (up to £18,200)	Section 117(3), ERA 1996
Statutory <a href="#">redundancy</a> payment	No minimum	No minimum	No minimum	£11,400	£11,400	£10,500	Section 162, ERA 1996
Guarantee pay limit for a day's pay during short-time or temporary lay off	No minimum	No minimum	No minimum	£21.20 a day (subject to a maximum of 5 days or £106 in any three months)	£21.50 a day (subject to a maximum of 5 days or £107.50 in any three months)	£21.50 a day (subject to a maximum of 5 days or £107.50 in any three months)	Section 31, ERA 1996
Basic award where the dismissal is in breach of statutory <a href="#">DDPs</a>	Lower of 4 weeks' pay or £1,520	Lower of 4 weeks' pay or £1,520	Lower of 4 weeks' pay or £1,400	£11,400	£11,400	£10,500	Section 120(1A), ERA 1996
Basic award where the principal reason for dismissal is for <a href="#">trade union</a> membership or activities	£4,700	£4,700	£4,700	£11,400	£11,400	£10,500	Section 156, <a href="#">TULRCA</a>
Basic award where the principal reason for dismissal is for carrying out activities as a health and safety representative	£4,700	£4,700	£4,700	£11,400	£11,400	£10,500	Sections 120, ERA 1996
Basic award where the principal reason for dismissal is	£4,700	£4,700	£4,700	£11,400	£11,400	£10,500	Section 120, ERA 1996

for carrying out duties as an occupational pension scheme trustee							
Basic award where the principal reason for dismissal is for carrying out functions or activities as an <a href="#">employee representative</a> or candidate	£4,700	£4,700	£4,700	£11,400	£11,400	£10,500	Section 120, ERA 1996
Basic award where the principal reason for dismissal is based on working time grounds	£4,700	£4,700	£4,700	£11,400	£11,400	£10,500	Section 120, ERA 1996
Award for employees excluded or expelled from a trade union ( <a href="#">EAT</a> cases only)	£7,200	£7,300	£7,300	£76,700	£77,600	£76,700	Section 176(6A), TULRCA
Unjustifiable discipline by a trade union	No minimum	No minimum	No minimum	£77,600	£77,600	£76,700	Section 67(8), TULRCA
Unfair refusal of employment or services of employment agency on union membership grounds	No minimum	No minimum	No minimum	£65,300	£66,200	£66,200	Section 140(4), TULRCA
Consultation with union on training	No minimum	No minimum	No minimum	2 weeks' pay (up to £760)	2 weeks' pay (up to £760)	2 weeks' pay (up to £700)	Section 70C, TULRCA
Breach of right to be accompanied	No minimum	No minimum	No minimum	2 weeks' pay (up to £760)	2 weeks' pay (up to £760)	2 weeks' pay (up to £700)	Section 11(3), Employment Relations Act 1999
Breach of contract cases heard in the <a href="#">employment tribunal</a>	No minimum	No minimum	No minimum	£25,000	£25,000	£25,000	Employment Tribunal's Extension of Jurisdiction (England and Wales) Order 1994
Failure to inform or consult over collective redundancy	No minimum	No minimum	No minimum	90 days' actual pay	90 days' actual pay	90 days' actual pay	Section 188, TULRCA
Failure to inform or consult over a	No minimum	No minimum	No minimum	13 weeks' actual pay	13 weeks' actual pay	13 weeks' actual pay	Regulation 16, <a href="#">TUPE</a>

TUPE transfer							
Failure to give statement of employment particulars	2 weeks' pay (up to £760)	2 weeks' pay (up to £760)	2 weeks' pay (up to £700)	4 weeks' pay (up to £1,520)	4 weeks' pay (up to £1,520)	4 weeks' pay (up to £1,400)	Section 38, Employment Act 2002
Breach of flexible working regulations	No minimum	No minimum	No minimum	8 weeks' pay (up to £3,040)	8 weeks' pay (up to £3,040)	8 weeks' pay (up to £2,800)	Regulation 7, Flexible Working (Eligibility, Complaints and Remedies) Regulations 2002

### Limit on compensatory award.

There is no limit on the compensatory award for unfair dismissal where the employee is dismissed unfairly or selected for redundancy for reasons connected with **health and safety matters** or **public interest disclosure** ("whistleblowing").

### New compensation limits from 1 February 2010.

Under section 34 of the Employment Rights Act 1999, certain limits must be revised to reflect changes in the retail prices index (RPI) for September. The latest revisions therefore reflect the *decrease* in the RPI by 1.4% over the year to September 2009, leading to certain figures, including the maximum unfair dismissal compensatory award, being *lower* than the amount last year. The upper limit on a week's pay (and other payments that are based on a week's pay, such as statutory redundancy pay) is unaffected, as this figure was increased in October 2009 and will not change again until February 2011.

### New limits from 1 October 2009.

It was announced in the 2009 Budget that a week's pay for the purposes of calculating statutory redundancy pay would increase to **£380** on **1 October 2009**. The annual increase to this figure in February 2010 will be suspended, and the amount will remain unchanged until February 2011.

The new limits apply where the "appropriate date" falls on or after 1 October 2009. In unfair dismissal and most redundancy pay claims, the "appropriate date" is the [effective date of termination](#). However, where the dismissal was contemplated close to 1 October 2009, employers should be aware that there are circumstances where the statutory rules may apply these new limits to a dismissal prior to 1 October 2009.

Award for employees excluded or expelled from a trade union.

This is calculated by adding 30 times a week's pay (subject to the statutory maximum) to the maximum compensatory award.

### INSOLVENCY

Type of payment	Maximum from 1	Maximum from 1	Maximum from 1	Statutory
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	October 2009	February 2009	February 2008	reference
Insolvency: limit on recoverable debts, calculated using the limit on a week's pay (see <a href="#">above</a> )	Arrears of pay: 8 weeks' pay, up to £3,040 Statutory notice pay: 12 weeks' pay, up to £4,560 Holiday pay: 6 weeks' pay, up to £2,280 Basic award or statutory redundancy pay: £11,400	Arrears of pay: 8 weeks' pay, up to £2,800 Statutory notice pay: 12 weeks' pay, up to £4,200 Holiday pay: 6 weeks' pay, up to £2,100 Basic award or statutory redundancy pay: £10,500	Arrears of pay: 8 weeks' pay, up to £2,640 Statutory notice pay: 12 weeks' pay, up to £3,960 Holiday pay: 6 weeks' pay, up to £1,980 Basic award or statutory redundancy pay: £9,900	Sections 184 and 186, ERA 1996

## FAMILIES AND PREGNANCY

Rate	From 4 April 2010	From 5 April 2009	From 6 April 2008	Maximum period	Statutory reference
<a href="#">Statutory maternity pay (SMP)</a> (earnings-related rate)	90% of employee's normal weekly earnings	90% of employee's normal weekly earnings	90% of employee's normal weekly earnings	Six weeks	Section 166(1)(a), Social Security Contributions and Benefits Act 1992 (SSCBA 1992)
SMP (prescribed rate)	£124.06 a week or 90% of normal weekly earnings if lower	£123.06 a week or 90% of normal weekly earnings if lower	£117.18 a week or 90% of normal weekly earnings if lower	20 weeks, or 33 weeks for those whose expected week of childbirth (EWC) falls on or after 1 April 2007	Section 166(1)(b), SSCBA 1992
<a href="#">Maternity allowance</a>	£124.06 a week or 90% of normal weekly earnings if lower	£123.06 a week or 90% of normal weekly earnings if lower	£117.18 a week or 90% of normal weekly earnings if lower	26 weeks, or 39 weeks for those whose EWC falls on or after 1 April 2007	Schedule 4, SSCBA 1992
<a href="#">Statutory paternity pay (SPP)</a>	£124.06 a week or 90% of normal weekly earnings if lower	£123.06 a week or 90% of normal weekly earnings if lower	£117.18 a week or 90% of normal weekly earnings if lower	Two weeks	Section 171ZE, SSCBA 1992
<a href="#">Statutory adoption pay (SAP)</a>	£124.06 a week or 90% of normal weekly earnings if lower	£123.06 a week or 90% of normal weekly earnings if lower	£117.18 a week or 90% of normal weekly earnings if lower	26 weeks or 39 weeks for those whose date of adoption falls on or after 1 April 2007	Section 171ZN, SSCBA 1992

## SICKNESS

Rate	Sick days on or after 6 April 2010	Sick days on or after 6 April 2009	Sick days on or after 6 April 2008	Maximum period	Statutory reference
<a href="#">Statutory sick pay (SSP)</a> (standard rate)	£79.15 a week	£79.15 a week	£75.40 a week	28 weeks in any period of incapacity for work (PIW) or any linked series of PIWs spanning a maximum of three years	Section 157, SSCBA 1992

## NATIONAL MINIMUM WAGE

There are three hourly rates for the [national minimum wage \(NMW\)](#).

Rate	From 1 October 2009	From 1 October 2008	From 1 October 2007	From 1 October 2006	From 1 October 2005	Statutory reference
Workers aged 22 and over (minimum hourly rate)	£5.80	£5.73	£5.52	£5.35	£5.05	Regulation 11, National Minimum Wage Regulations 1999 (NMWR 1999)
Workers aged 18-21 and those aged 22 and over doing accredited training in the first six months of employment (minimum hourly rate)	£4.83	£4.77	£4.60	£4.45	£4.25	Regulation 13, NMWR 1999

Workers aged 16 and 17 (minimum hourly rate)	£3.57	£3.53	£3.40	£3.30	£3.00	Regulation 13, NMWR 1999
Accommodation off-set (maximum deduction per day from NMW where employer provides accommodation)	£4.51	£4.46	£4.30	£4.15	£3.90	Regulation 36, NMWR 1999
Agricultural apprentices in England and Wales (first 12 months)	£3.57	£3.53				Agricultural Wages Order 2008
Agricultural apprentices in Scotland (first 12 months)	£3.50					The Agricultural Wages (Scotland) Act 1949

## INCOME TAX

Income tax allowances	From 6 April 2010	From 6 April 2009	From 6 April 2008
Personal allowance for people aged under 65	£6,475	£6,475	£6,035
Personal allowance for people aged 65-74	£9,490	£9,490	£9,030
Personal allowance for people aged 75 and over	£9,640	£9,640	£9,180
Income limit for age-related allowances	£22,900	£22,900	£21,800
Married couple's allowance for people born before 6 April 1935	Not applicable	Not applicable	£6,535
Married couple's allowance for people born before 6 April 1935 and aged 75 or over	£6,965	£6,965	£6,625
Minimum amount of married couple's allowance	£2,670	£2,670	£2,540
Blind person's allowance	£1,890	£1,890	£1,800

### Note:

with effect from April 2010, the personal income tax allowance for taxpayers with gross income (after deduction of trading losses) over £100,000 will be reduced (at the rate of £1 for every £2 of gross income over £100,000) until the allowance is reduced to nil – per the Budget 2009.

There will be no increases in personal allowances in April 2010 (see - 2009 Pre-Budget Report: income tax and national insurance contributions rates).

The personal allowance for 2008/09 increased to £6,035 with effect from 7 September 2008, backdated to 6 April 2008 (see - Chancellor announces measures to counteract axing of 10% rate. [Changes to income tax take effect on 7 September 2008](#)).

Since 5 December 2005, the married couples allowance had been available to those born before 6 April 1935 who have registered a [civil partnership](#). The rate of relief for the married couple's allowance is 10%.

### The taxable bands below apply after any personal allowances.

Taxable bands	From 6 April 2010	From 6 April 2009	From 6 April 2008
Starting rate	N/A	N/A*	N/A
Basic rate (20%)	£0 - £37,400	£0-37,400*	£0-£34,800
Higher rate (40%)	£37,400 - £150,000	Over £37,400*	Over £34,800

Additional rate (50%)	Over £150,000	N/A	N/A
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**Note:**

the rate of income tax for taxpayers with savings and earned income greater than £150,000 will increase from 40% to 50% with effect from April 2010. (See - 2009 Pre-Budget Report: income tax and national insurance contributions rates).

The higher-rate threshold reduced to £34,800 from 7 September 2008 (also backdated to 6 April 2008) (see Chancellor announces measures to counteract axing of 10% rate. Changes to income tax take effect on 7 September 2008).

The starting rate of income tax (10% for 2006/07) was abolished for employment income from 6 April 2008 and the basic rate of income tax was reduced from 22% to 20%.

**NATIONAL INSURANCE CONTRIBUTIONS**

Item	From 6 April 2010	From 6 April 2009*	From 6 April 2008
Lower earnings limit, primary class 1	£97 a week	£95 a week	£90 a week
Upper earnings limit, primary class 1	£844 a week	£844 a week	£770 a week
Employees' primary class 1 rate	11% of £110 to £844 a week and 1% above £844 a week	11% of £110 to £844 a week and 1% above £844 a week	11% of £105 to £770 a week and 1% above £770 a week
Employees' contracted-out rebate	1.6%	1.6%	1.6%
Employers' secondary Class 1 rate above secondary threshold	12.8%	12.8%	12.8%
Employers' contracted-out rebate, salary-related schemes	3.7%	3.7%	3.7%
Employers' contracted-out rebate, money-purchase schemes	1.4%	1.4%	1.4%

**Note:**

since April 2009, the upper earnings limit has been aligned with the higher rate tax threshold (£43,875) and with effect from April 2011, the primary threshold will be aligned with the income tax basic rate personal allowance. (See Pre-Budget Report 2008: employment implications).

With effect from April 2011, employer's National Insurance contributions (NICs) will be increased by 1% to 13.8%, employee's NICs between the primary threshold and upper earnings limit will be increased by 1% from 8.5% to 9.5% and the addition rate on earnings above the upper thresholds will increase by 1% to 2% (see [2009 Pre-Budget Report: income tax and national insurance contributions rates](#)).

With effect from April 2011 the primary threshold will be increased by £570 over the rate of personal allowance. This will mean that workers earning less than £20,000 will not pay increased NICs.

**Pension scheme earnings cap:**

the pension scheme [earnings cap](#) was repealed with effect from 6 April 2006, although transitional provisions have enabled schemes to maintain it until 5 April 2011 if they wish. HMRC sets a notional earnings cap for this purpose.

Tax year	Amount
2009-10	£123,600
2008-09	£117,600
2007-08	£112,800
2006-07	£108,600
2005-06	£105,600
2004-05	£102,000
2003-04	£99,000
2002-03	£97,200
2001-02	£95,400
2000-01	£91,800

**Annual allowance:**

the annual allowance is introduced with effect from 6 April 2006. It is the maximum amount of contributions and/or increase in the pension benefit accrued over a year in all of the person's registered pension schemes. Additional contributions and/or benefits may be provided but there will be a tax charge on the excess over the annual allowance.

Tax year	Amount
2010-11	£255,000
2009-10	£245,000
2008-09	£235,000
2007-08	£225,000
2006-07	£215,000

**Lifetime allowance:**

the lifetime allowance is the total amount of pension savings for any one person that may receive favourable tax treatment and applies with effect from 6 April 2006. Funds in excess of the lifetime allowance may be held within a registered scheme but tax charges will arise in respect of the excess.

Persons who opt for primary protection have pension rights valued at more than £1.5 million on 6 April 2006 and are given a higher personal lifetime allowance which will increase in line with increases in the standard lifetime allowance.

Persons who opt for enhanced protection protect the value of pension rights built up before 6 April 2006 whether or not the value of those rights exceed the standard lifetime allowance at that time but no further benefit accrual is permitted.

Tax year	Amount
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2010-11	1,800,000
2009-10	£1,750,000
2008-09	£1,650,000
2007-08	£1,600,000
2006-07	£1,500,000

### Information Commissioner's fees:

the current fee for notifying the Information Commissioner of a data controller's processing activities is £35. From 1 October 2009 this will increase to £500 for organisations employing 250 or more employees (also with a turnover over a prescribed amount).

### Certification Officer's fees:

the current fees (which came into force on 6 April 2005 and remain unchanged) are as follows:

Function	Fee
Listing of trade union or employers' association	£150
Approval of change of name	£96
Application for approval of an instrument of amalgamation or transfer	£1,850
Entry of amalgamated organisation on list (where each component organisation is already entered)	£41
Certificates of independence	£4,066
Inspection of merger documents	£19

In addition, the Certification Officer charges 35p a page for photocopying and £2.50 for inspection of documents other than merger documents.

### Maximum fines:

the maximum fines payable on conviction of an adult for a summary offence are set out in the [standard scale](#) - (section 37(2), Criminal Justice Act 1982).

In relation to Scotland, the standard scale is set out in section 225(2) of the Criminal Procedure (Scotland) Act 1995. The current standard scale was inserted into the Criminal Justice Act 1982 and the Criminal Procedure (Scotland) Act 1975 (the predecessor of the 1995 Act) by section 17(1) of the Criminal Justice Act 1991 and consequently the standard scale in both jurisdictions is the same.

Level	Fine
Level 1	£200
Level 2	£500
Level 3	£1,000
Level 4	£2,500
Level 5	£5,000

### Allowances for jury service:

Loss of earnings, benefit or other financial loss	Maximum daily allowance
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Up to and including 4 hours in the first 10 days of jury service	£31.65
More than 4 hours in the first 10 days of jury service	£63.12
Up to and including 4 hours on the 11th and up to the 200th day of jury service	£63.12
More than 4 hours on the 11th and up to the 200th day of jury service	£126.25
Up to and including 4 hours on the 201st and all subsequent days	£110.82
More than 4 hours on the 201st and all subsequent days	£221.63