

NATIONAL MINIMUM WAGE

A National Minimum Wage has been in force for a number of years now. This is enforced by H M Revenue & Customs.

The minimum hourly rate varies according to the age of the employee and since the original implementation of the minimum wage a rate has been introduced for those over 16 but under 18. From 1st April 2016 an over 25 rate was added.

The rate changes previously with effect from 1st October each year, but now from 1st April each year. The hourly rates from the dates shown are:

With Effect from	1/4/20	1/4/19	1/4/18	1/4/17	1/10/16	1/4/16
Apprentice rate	£ 4.15	£ 3.90	£ 3.70	£ 3.50	£ 3.40	£ 3.30
Age 16 &17	£ 4.55	£ 4.35	£ 4.20	£ 4.05	£ 4.00	£ 3.87
18 to 20	£ 6.45	£ 6.15	£ 5.90	£ 5.60	£ 5.55	£ 5.30
21 to 24	£ 8.20	£ 7.70	£ 7.38	£ 7.05	£ 6.95	£ 6.70
25 and over	£ 8.72	£ 8.21	£ 7.83	£ 7.50	£ 7.20	£ 7.20

✓ Note the introduction of the Over 25 band from April 2016

With Effect from	1/10/14	1/10/13	1/10/12	1/10/11	1/10/10	1/10/09	1/10/08
Apprentice rate	£2.73	£2.68	£2.65	£ 2.60	£ 2.50	Did not exist before 1/10/10	
Age 16 &17	£ 3.79	£3.72	£ 3.68	£ 3.68	£ 3.64	£ 3.57	£ 3.53
18 to 20	£ 5.13	£5.03	£ 4.98	£ 4.98	£ 4.92	£ 4.83	£ 4.77
21 and over	£ 6.50	£6.31	£ 6.19	£ 6.08	£ 5.93	£ 5.80	£ 5.73

To check on how the National Minimum Wage applies to you (or your staff), telephone the National Minimum Wage Help-line on **0845 6000 678**.
or go to <https://www.gov.uk/national-minimum-wage-rates>

To find out how Handley Evans & Co can help you with National Minimum wage and other payroll matters contact us

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