

EMPLOYMENT RATES AND LIMITS: APRIL 2023

Compensation limits

	Maximum award (unless stated)
Unfair Dismissal	
Basic award	£19,290
Compensatory award*	£105,707*
Additional award: Failure to reinstate or re-engage	£16,718-33,436 (26-52 weeks' pay)
Automatically unfair dismissal**	£7,836 (min.)
Blacklisted employee	£5,000 (min.)
Redundancy	
Statutory redundancy pay	£19,290
Protective award (collective redundancy)	90 days' pay***
Guarantee payment	£35 (each day) £175 (5 days in any period of 3 months)
TUPE	
Failure to inform or consult	13 weeks' pay***
Trade Unions	
Unlawful inducements	£5,128 (mandatory)
Discrimination	
Compensation	No limit
Injury to feelings: Lower <i>Vento</i> band	£1,100 - 11,200****
Middle <i>Vento</i> band	£11,200 - 33,700****
Higher <i>Vento</i> band	£33,700 - 56,200****
Exceptional cases	Over £56,200****
Contract of Employment	
Breach of contract claim in employment tribunal	£25,000
Failure to give written particulars of employment	£1,286 or £2,572 (2 or 4 weeks' pay)
Other	
Week's pay	£643
Breach of right to be accompanied	£1,286 (2 weeks' pay)
Breach of flexible working (up to 8 weeks' pay)	£5,144
Whistleblowing: detriment claims	No limit

* Or, if lower, 52 weeks' actual gross pay. No limit where reason for dismissal is whistleblowing or carrying out health and safety activities. Limit can be exceeded on failure to comply with reinstatement/reorganisation order.

** Dismissals for reason of trade union membership or activities, or acting as a health and safety rep, employee rep, workforce rep or pension scheme trustee (or refusal to comply with breach of Working Time Regulations).

*** Actual gross pay (limit on a week's pay does not apply).

**** Based on [ET Presidential Guidance \(April 2023\)](#).

Income tax and National Insurance

Income tax: taxable bands

Personal allowance (0%)*	£0-12,570*
Basic rate (20%)	£12,571-37,700
Higher rate (40%)	£37,701-125,140
Additional rate (45%)	Over £125,140

National Insurance Contributions

Lower earnings limit (per week)	£123
Primary threshold (per week)	£242
Secondary threshold (per week)	£175
Upper earnings limit (per week)	£967
Employees' rate (primary class I contributions) (per week)	12% of earnings between £242 and £967
	2% of earnings above £967
Employers' rate (secondary class I contributions)	13.8%
Deemed interest rate on low interest employment-related loans	2.25%

* Personal allowance goes down by £1 for every £2 that adjusted net income is above £100,000 (so no personal allowance if income is £125,140 or above).

National Minimum / Living Wage

Type	Hourly rate
National Living Wage (age 23+)	£10.42
Age 21-22	£10.18
Age 18-20	£7.49
Age 16-17	£5.28
Apprentices*	£5.28
Accommodation offset limit (max. daily deduction)	£9.10

* If under 19 or in first year of apprenticeship (otherwise refer to age bands).

Time limits and qualifying periods

	Time limit	Qualifying period
General – these apply to all claims unless otherwise stated below	3 months (less one day) from date of act to which claim relates Time limit may be extended to take account of ACAS early conciliation period	None
Unfair dismissal	3 months from effective date of termination (EDT), unless not reasonably practicable to present claim in time	2 years for ordinary unfair dismissal None for automatic unfair dismissal (see s.108 ERA 1996)
Wrongful dismissal	3 months from dismissal in Tribunal 6 years from dismissal in civil courts	None
Statutory redundancy pay	6 months from dismissal	2 years
Time off to seek alternative employment on redundancy	3 months from dismissal	2 years
Discrimination	3 months from date of act to which claim relates, or such other period as is deemed just and equitable	None
Equal pay	6 months from date of act to which claim relates	None
Pay for family leave (SMP, SAP, SPP, ShPP)	3 months from date of act to which claim relates	26 weeks
Unpaid parental leave	3 months from date of act to which claim relates	1 year
Flexible working	3 months from date of act to which claim relates	26 weeks
Time off for study or training	3 months from date of act to which claim relates	26 weeks
Certain union-related claims (e.g. unfair dismissal for taking part in official industrial action)	6 months from date of act to which claim relates	None

Collective consultation timescales

Collective redundancy: 20-99 dismissals	Minimum 30 days consultation
Collective redundancy: 100+ dismissals	Minimum 45 days consultation
TUPE	No minimum period
Other (incl collective agreements)	As per the terms of the agreement

Statutory payments for time off work

Type of payment	Weekly rate	Maximum period
Statutory maternity pay (higher rate)	90% of normal weekly earnings	6 weeks
Statutory maternity pay (basic rate)	£172.48*	33 weeks
Maternity allowance	£172.48*	39 weeks
Statutory paternity pay	£172.48*	2 weeks
Statutory adoption pay (higher rate)	90% of normal weekly earnings	6 weeks
Statutory adoption pay (basic rate)	£172.48*	33 weeks
Statutory shared parental pay	£172.48*	37 weeks
Statutory sick pay	£109.40	28 weeks

*Or 90% of normal weekly earnings, if lower.

Insolvency: maximum payments from National Insurance Fund

Type	Maximum amount
Arrears of pay (8 weeks' pay)	£5,144
Statutory notice pay (12 weeks' pay)	£7,716
Holiday pay (6 weeks' pay)	£3,858
Statutory redundancy payment or basic award (30 weeks' pay)	£19,290