



## April's changes

Below is a quick summary of the main changes due to come into force in April 2017, the most significant of these being the introduction of the gender pay gap reporting duty.

### 1 April 2017

- National minimum wages increases. For example, the rate for workers aged 25 and over (called the national living wage) will increase to £7.50. The rate for workers aged between 21 and 24 (standard adult rate) will increase to £7.05.

### 2 April 2017

- Weekly rate of statutory maternity, paternity, adoption and shared parental pay will increase to £140.98.

### 5 April 2017

- First snapshot date for employers caught by the gender pay gap regulations (those with 250 or more employees). Employers will have 12 months in which to produce their report setting out their gender pay gap, including bonus payments, the distribution of male and female employees in different pay quartiles, and the number of men and women who receives bonuses.

### 6 April 2017

- Introduction of the apprenticeship levy which is a levy on UK businesses to fund the costs of training and assessing apprenticeships. The cost of the levy will be set at 0.5% of an employer's paybill and only employers with a paybill of more than £3 million will be liable to pay the levy. The levy will be paid via payroll on a monthly basis.
- The restrictions on tax and national insurance advantages under salary-arrangements come into force. The only benefits that will now still benefit from these tax and national insurance advantages are employer contributions to registered pension schemes, pension advice, employer-supported childcare, cycle-to-work schemes, and ultra-low emission cars.
- Weekly rate of statutory sick pay will increase to £89.35.
- Weekly cap on statutory redundancy pay will increase to £489.

