

# Employment Changes

## April 2021

### NATIONAL LIVING WAGE

Effective from 1st April 2021

AGE	2020	2021
23 and over	£8.72	£8.91
21 - 22	£8.20	£8.36
18 - 20	£6.45	£6.56
16 - 17	£4.55	£4.62
Apprentices	£4.15	£4.30



Now applies  
to age 23  
and over

### STATUTORY SICK PAY

Effective from 6th April 2021

2020	2021
£95.85	£96.35

### STATUTORY FAMILY LEAVE PAYMENTS

MATERNITY / PATERNITY / ADOPTION / SHARED PARENTAL / PARENTAL BEREAVEMENT

Effective from 4th April 2021

2020	2021
£151.20	£151.97

### STATUTORY REDUNDANCY

Effective from 6th April 2021

2020	2021
£538	£544

### COMPENSATION LIMITS

Effective from 6th April 2021

	2020	2021
Max award for unfair dismissal (or limited to 52 weeks pay if lower)	£88,519	£89,493
Min award for unfair dismissal relating to H&S, employee reps, TU or occupational pension trustee	£6,562	£6,634

### IR35 REGULATIONS

Effective from 6th April 2021

- Tax regulations introduced to the private sector aimed at reducing tax avoidance for contractors employed by personal services companies or working in roles which should be carried out by employees (also known as 'hidden employees').
- Employers will be responsible for determining Contractor status for tax purposes and assessing if IR35 does apply.
- Businesses must provide a status determination statement and reasons for the determination to the contractor and to contracting company.

Applies to all employers that have

- more than 50 employees
- an annual turnover of £10.2 million
- a balance sheet worth over £5.1 million

