

# EMPLOYMENT RATES AND LIMITS: APRIL 2024

## Compensation limits

	Maximum award (unless stated)
<b>Unfair Dismissal</b>	
Basic award	£21,000
Compensatory award*	£115,115*
Additional award: Failure to reinstate or re-engage	£18,200-36,400 (26-52 weeks' pay)
Automatically unfair dismissal**	£8,533 (min.) £21,000 (max.)
Blacklisted employee	£5,000 (min.) £21,000 (max.)
<b>Redundancy</b>	
Statutory redundancy pay	£21,000
Protective award (collective redundancy)	90 days' pay***
Guarantee payment	£38 (each day) £190 (5 days in any period of 3 months)
<b>TUPE</b>	
Failure to inform or consult	13 weeks' pay***
<b>Trade Unions</b>	
Unlawful inducements	£5,584 (mandatory)
<b>Discrimination</b>	
Compensation	No limit
Injury to feelings: Lower <i>Vento</i> band	£1,200 - 11,700****
Middle <i>Vento</i> band	£11,700 - 35,200****
Higher <i>Vento</i> band	£35,200 - 58,700****
Exceptional cases	Over £58,700****
<b>Contract of Employment</b>	
Breach of contract claim in employment tribunal	£25,000
Failure to give written particulars of employment	£1,400 or £2,800 (2 or 4 weeks' pay)
<b>Other</b>	
Week's pay	£700
Breach of right to be accompanied	£1,400 (2 weeks' pay)
Breach of flexible working request (up to 8 weeks' pay)	£5,600
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 \(April 2024\)](#).

## Income tax and National Insurance

<b>Income tax: taxable bands</b>	
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
<b>National Insurance Contributions</b>	
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)	8% 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 21+)	£11.44
Age 18-20	£8.60
Age 16-17	£6.40
Apprentices*	£6.40
Accommodation offset limit (max. daily deduction)	£9.99

\* 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 request	3 months from date of act to which claim relates	None
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)	£184.03*	33 weeks
Maternity allowance	£184.03*	39 weeks
Statutory paternity pay	£184.03*	2 weeks
Statutory adoption pay (higher rate)	90% of normal weekly earnings	6 weeks
Statutory adoption pay (basic rate)	£184.03*	33 weeks
Statutory shared parental pay	£184.03*	37 weeks
Statutory sick pay	£116.75	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)	£5,600
Statutory notice pay (12 weeks' pay)	£8,400
Holiday pay (6 weeks' pay)	£4,200
Statutory redundancy payment or basic award (30 weeks' pay)	£21,000