

EMPLOYMENT FACTSHEET 2026-27

STATUTORY PAYMENTS FOR TIME OFF WORK (each week)	From 6 April 2026
Maternity/adoption pay, Paternity pay, Share parental leave, neonatal care pay prescribed rate, up to <i>Note: lower earnings limit of £129 per week applies</i>	£194.32
Sick pay: The lower of 80% of normal weekly earnings or <i>Note: available from 1st day of sickness without lower earnings limit</i>	£123.25
MINIMUM AND NATIONAL LIVING WAGES (hourly)	From 1 April 2026
Apprentices and those aged 16-17	£8.00
Age 18-20	£10.85
National Living Wage (Age 21+)	£12.71
Employment Tax and NICs rates (excluding Scotland) (exceptions, exclusions, earnings limits and thresholds apply)	From 6 April 2026
Personal Allowance (Less £1 for each £2 earned over £100,000)	£12,570 p.a.
Basic Rate 20% applied to income between £12,571 and	£50,270 p.a.
Higher Rate 40% applied to income between £50,271 and	£125,140 p.a.
Additional Rate 45% applied to income over	£125,140 p.a.
Class 1 Employer NICs at 15% on monthly earnings over	£417
Class 1 Employee NICs at 8% on monthly earnings between	£1,048 - £4,189
Class 1 Employee NICs at 2% on monthly earnings over	£4,189
Employer NICs exemption 'Employment Allowance'	£10,500

This factsheet is for guidance only, does not constitute legal advice and figures are subject to change. Legal advice should be sought before reliance on this factsheet for specific circumstances, for example, before making or accepting any payments on termination of employment. For more information, please contact M-J Andrews on 020 8944 5290 / 07841 026 002 or email MJ.Andrews@peacock-law.co.uk.

COMPENSATION LIMITS (max per employee unless stated)	From 6 April 2026
A week's pay (e.g. for Statutory Redundancy Pay, Unfair Dismissal Basic Award) up to	£751
Statutory redundancy payment and Unfair dismissal basic award : up to 30 weeks' pay	£22,530
Unfair dismissal compensatory award: up to whichever is the lower of 52 weeks gross pay or <i>Note: Compensation unlimited from 1 Jan 2027 for dismissals on or after that date</i>	£123,543
Automatically unfair dismissal minimum basic award	£9,157
Discrimination – injury to feelings award: Lower band (less serious cases) Middle band (serious cases) Upper band (most serious cases)	£1,300 - £12,600 £12,600 - £37,700 £3,700 - £62,900
Breach of right to be accompanied: up to 2 weeks' pay	£1,502
Breach of flexible working regulations (e.g. Failure to deal with application in a reasonable manner): up to 8 weeks' pay	£6,008
Failure to give written particulars of employment: 2 or 4 weeks' pay	£1,502 - £3,004
Breach of contract claim in employment tribunal up to	£25,000
Failure to inform or consult: collective redundancy up to	180 days' pay
Failure to inform or consult: TUPE transfer, (gross pay) up to	13 weeks
Refusal of employment on union membership grounds	Up to £123,543
Inducements relating to union activities or collective bargaining (e.g. offers to give up union membership)	£5,993
Dismissals in connection with a prohibited blacklist - min basic award (in addition to compensatory award)	£5,000