Important Payroll Updates- 2025/26

As we approach the end of this financial year, please review the following important updates for the forthcoming 2025/26 payroll year.

- **Holiday Entitlement**

The new holiday year runs from 1st April 2025 to 31st March 2026.

Updated holiday entitlement details for your PA's will be confirmed after the week 4 payroll run, week commencing 05/05/2025 via our usual method.

Any PA's that are on zero hour contracts or who work additional hours (over contracted hours) during the week 52 pay run will have their accrued holidays for the week 52 period carried forward to the new holiday year.

- **National Minimum Wage (NMW)**

From April 2025, the NMW for employees aged 21 and over increases from £11.44 to £12.21 per hour.

We will apply this rate to all PAs being paid £11.44 per hour- regardless of their age.

Sefton Council currently advises Pas can be paid £12.50 per hour. To request this rate (if not done so already) please complete the Payroll Amendment Form here:

DP Payroll – Amendment Form – Carers website

- **Statutory Sick Pay (SSP)**

Changes from April 2025:

- SSP rate increased to £118.75 per week.

- **Employers National Insurance Contributions (NIC)**

Changes from April 25:

- The secondary threshold decreases from £9,100 to £5000- the level at which employers start paying NIC
- Contributions rising from 13.8 per cent to 15 per cent

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- **Statutory Parental Payments**

Statutory Parental Payments have increased to £187.18 per week or 90% of average weekly earnings, whichever is lower.

- **Employment Allowance**

The allowance has increased to £10,500 and will be applied against your employers National Insurance tax liabilities.

- **Payroll Website- Online Payroll Forms**

We now have a new payroll website where you can:

View the **2025/26 4-Weekly Payroll Schedule:** Payroll Schedule – Carers website

Submit your payroll hours: DP Payroll – Submit Your Hours – Carers website

Submit New Starters, Leavers and make changes to PAs contracted hours:

Online Payroll Forms – Carers website