

Employee Age	National Minimum Wage	Weekly Hours No-Ins-Tax To Pay*	Monthly Hours No-Ins-Tax -To Pay*	Monthly Pay No-Ins-Tax -To Pay*	Employees pay 13.25% Insurance on earnings above*	Employee start to Pay 20% Tax on earnings above*	Sole Director's Pay No-Ins-Tax -To Pay*	Work Place Pension	Enrolment Threshold Employer: 5%, Employer 3%	Qualified Earnings	Sick Pay	Holiday Pay
23+	£9.50	25	110	£1,045.00	Weekly £242	Weekly £242	Weekly £175	Weekly £192	£120	£99.35 weekly	5.6 weeks/28 Days/year pro rata E.g. Working 3 days/week, then (3 x 5.6=16.8days) or ~12.07%	
21-22	£9.18	26	114	£1,046.52	Monthly £1,048	Monthly £1,048	Monthly £758	Monthly £833	£520	Maternity Pay	Lower of £156.66 or 90% of the employee's average weekly earnings	
18-20	£6.83	35	153	£1,044.99	Yearly £12,570	Yearly £12,570	Yearly £9,100	Yearly £10,000	£6,240			
Under18	£4.81	50	217	£1,043.77								



The National Minimum Wage Regulations 2015, Regulation 59; Records to be kept by an employer
 59.—(1) The employer of a worker who qualifies for the national minimum wage must keep in respect of that worker records sufficient to establish that the employer is remunerating the worker at a rate at least equal to the national minimum wage. You must register as Employer if you pay more than £120/wk or £520/mo to any employee, or have another job.

MAR 2023		Employee No 1		Employee No 2		Employee No 3		Employee No 4		Employee No 5		Employee No 6		Employee No 7		Employee No 8		Employee No 9		Employee No 10	
Business Name	Date	Age	Rate	Age	Rate	Age	Rate	Age	Rate	Age	Rate	Age	Rate	Age	Rate	Age	Rate	Age	Rate	Age	Rate
	Day	Hours		Hours		Hours		Hours		Hours		Hours		Hours		Hours		Hours		Hours	
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Please add up TOTAL monthly hours.

Total Monthly Hrs	0			0			0			0			0			0			0		
Rate/Hr	£0.00			£0.00			£0.00			£0.00			£0.00			£0.00			£0.00		
Monthly Wages	£0.00			£0.00			£0.00			£0.00			£0.00			£0.00			£0.00		
Signature/Remarks																					

Information provided are simplified for employers information and guidance only. No liability accepted. Google for updated info on gov.uk <https://www.gov.uk/guidance/rates-and-thresholds-for-employers-2022-to-2023>