

The Bookkeepers' Library 2024/25

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Introduction

Bookkeepers must pay people on time and accurately. To assist, ICB has consolidated the essential payroll booklets, tables, advice and leaflets so this forms a 'one-stop-shop' for professionals:

Income Tax

- [P9X](#) (Tax codes to use from 06 April 2024)
- The Pay Adjustment Tables ([Table A](#))
- The [Taxable Pay Tables](#) (2024/25)
- '[Income Tax rates and allowances for current and past years](#)'
- [Starter Checklist](#) (online and printable)
- [Expat Starter Checklist](#) (online and printable pdf halfway down the page)

National Insurance

- National Insurance [rates and categories](#) (Gov.UK guidance)
- [Rates and allowances](#): National Insurance contributions
- [CA38](#) (Standard letters A, F, H, M, N, V)
- [CA38](#) (Deferred letters D, J, L and Z)
- [CA40](#) (Employee-only NICs)
- [CA41](#) (Letters B, E and I (reduced rate))
- [CA41](#) (Letters C, K and S (over State Pension age))
- [CA42](#) (Foreign-going mariners and deep-sea fishermen)
- [CA44](#) (Company directors)
- [CWG2](#) (The Further guide to PAYE and NICs)
- [Share fisherman](#): Income Tax and National Insurance contributions
- [Voluntary National Insurance](#): re Class 3 '*voluntary*' Contributions

Student Loans

- [SL3](#) (Student Loan Deduction Tables)
- [Guidance](#) for employers
- [Starter Checklist](#) (online and printable)
- [Expat Starter Checklist](#) (online and printable pdf halfway down the page)

Pensions

- Pension schemes [rates and allowances](#)
- Guidance '*Work out your reduced ([tapered](#)) annual allowance*'
- Guidance '*Check if you've gone above the [money purchase](#) annual allowance*'

Statutory Payments

See also the [Maternity, adoption and paternity calculator](#) (for SMP, SAP and SPP).

Statutory Sick Pay (SPP)

- [SSP](#) (Employer guide to pay)
- SSP [linking tables](#)
- Statutory Sick Pay: [employee fitness to work](#) (guidance)

See also the '[Calculate your employee's SSP](#)' tool, '[Work out your employee's Statutory Sick Pay](#)', [SSP1](#) (Great Britain) and [SSP1](#) (Northern Ireland).

Statutory Maternity Pay (SMP)

- [SMP and Leave](#) (Employer guide)
- SMP ([table of dates](#) for employee entitlement)
- [Manually calculate](#) Statutory Maternity Pay

Plus [SMP1](#) (Great Britain) and [SMP1](#) (Northern Ireland).

Statutory Adoption Pay (SAP)

- [SAP and Leave](#) (Employer guide)
- SAP ([table of dates](#) for employee entitlement)
- 'Statutory Adoption Pay: employee circumstances that affect payment' ([guidance](#))
- 'Statutory Adoption Pay: manually calculate your employee's payments' ([guidance](#))

Statutory Paternity Pay (SPP)

- [SPP and Leave](#) (Employer guide)
- SPP (birth – [table of dates](#) for employee entitlement)
- SPP (adoption – [table of dates](#) for employee entitlement)

Statutory Shared Parental Pay (ShPP)

- [ShPP and Leave](#) (Employer guide)
- Employer's [Technical Guide](#)

The rules regarding entitlement to ShPP (in terms of service) mirror those for SMP, therefore, the SMP [table of dates](#) for employee entitlement can be used.

Statutory Parental Bereavement Pay (SPBP)

- [Guidance](#) 'Employee circumstances that affect payment of Statutory Parental Bereavement Pay'
- [Manually calculate](#) an employee's Statutory Parental Bereavement Pay
- [Tables](#) with relevant weeks and start dates
- Online [claim form](#) (for employees to give to employers)

Further Reading

There are also some in-depth manuals worth bookmarking:

- Employment Income [Manual](#)
- PAYE [Manual](#)
- Scottish Taxpayer [Technical Guidance](#)
- Welsh Taxpayer [Technical Guidance](#)
- National Insurance [Manual](#)
- Collection of Student Loans [Manual](#)
- Statutory Payments [Manual](#)
- Pensions Tax [Manual](#)