

The Bookkeepers' Library 2025/26

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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 2025);
- The Pay Adjustment Tables ([Table A](#));
- The [Taxable Pay Tables](#) (2025/26);
- ['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](#))

Plus [SAP1](#) (which applies UK-wide).

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)

Plus form [SPP1](#) (which applies UK-wide).

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)

Statutory Neonatal Care Pay (SNCP)

- [Overview](#);
- [Statutory Neonatal Care Pay and Leave](#): employer guide;
- [Manually calculate Statutory Neonatal Care Pay](#)

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](#)