



# **The Bookkeepers' Library 2026/27**

***A dedicated report for bookkeepers –  
exclusively for ICB members***

## Contents

Introduction .....	2
Apprenticeship Levy.....	2
Employment Allowance .....	3
Income Tax .....	3
National Insurance (Class 1).....	3
National Insurance (Other Classes).....	3
National Minimum Wage.....	3
Student Loans .....	3
Pensions .....	4
Statutory Payments.....	4
Effective Dates for Increases .....	4
Statutory Sick Pay (SPP) .....	4
Statutory Adoption Pay (SAP) .....	5
Statutory Paternity Pay (SPP).....	5
Statutory Shared Parental Pay (ShPP).....	5
Statutory Parental Bereavement Pay (SPBP) - Great Britain.....	5
Statutory Parental Bereavement Pay Northern Ireland (SPBP NIRE).....	6
Statutory Neonatal Care Pay (SNCP) – Great Britain only .....	6
Bereaved Partner’s Paternity Leave – Great Britain Only .....	6
Further Reading .....	6

## Introduction

Payroll professionals 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.

This information is a collation of data that is widely and publicly available from sources such as Gov.UK and is a reference library that complements our [2026/27 Rates and Allowances](#) publication.

## Apprenticeship Levy

- [Pay Apprenticeship Levy](#) (Gov.UK);
- [Apprenticeship Levy Manual](#) (HMRC)

The rules for connected companies or charities mirror those for the Employment Allowance below.

## Employment Allowance

- [Employment Allowance](#) (Gov.UK);
- [Help with the Apprenticeship Levy and Employment Allowance — connected entities](#) (GfC 10);

## Income Tax

- [P9X](#) (Tax codes to use from 06 April 2026);
- The Pay Adjustment Tables ([Tables A](#));
- The [Taxable Pay Tables](#) (2026/27);
- [‘Income Tax rates and allowances for current and past years’](#);
- [Starter Checklist](#) (online and printable);
- [Expat Starter Checklist](#) (printable pdf)

## National Insurance (Class 1)

- National Insurance [rates and categories](#) (Gov.UK);
- [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 fishers](#): Income Tax and National Insurance contributions;

## National Insurance (Other Classes)

- [Self-employed National Insurance rates](#) (Classes 2 and 4 Gov.UK);
- [Pay voluntary Class 2 National Insurance contributions if you do not pay through Self-Assessment](#) (Gov.UK);
- [Voluntary National Insurance](#) (Class 3 Gov.UK)

## National Minimum Wage

- [The National Minimum Wage and Living Wage](#) (Gov.UK);
- [National Minimum Wage and National Living Wage rates](#) (Gov.UK);
- [National Minimum Wage Manual](#) (HMRC)

## Student Loans

- [SL3](#) (Student Loan Deduction Tables);
- [Student loan and postgraduate loan repayment guidance for employers](#) (Gov.UK);
- [Starter Checklist](#) (online and printable);
- [Expat Starter Checklist](#) (printable pdf)

## Pensions

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

## Statutory Payments

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

### Effective Dates for Increases

In tax years 2025/26 and 2026/27:

- The rate of SSP increases from the first day of the tax year (06 April 2026 in tax year 2026/27);
- The rate of SMP increases from the first Sunday in April (05 April in tax year 2026/27);
- All other child-related payments increase from the first day of the tax year (06 April 2026 in tax year 2026/27)

This is contrary to what has happened in tax years before 2025/26.

### Statutory Sick Pay (SPP)

On Gov.UK website:

- [SSP](#) (Employer guide to pay);
- [SSP linking tables](#);
- Statutory Sick Pay: [employee fitness to work](#) (guidance);
- '[Calculate your employee's SSP](#)' tool;
- '[Work out your employee's Statutory Sick Pay](#)'

For non-entitlement to SSP, see:

- [SSP1](#) (DWP Great Britain); and
- [SSP1](#) (NI Direct Northern Ireland)

### Statutory Maternity Pay (SMP)

On the Gov.UK website:

- [SMP and Leave](#) (Employer guide);
- SMP ([table of dates](#) for employee entitlement);
- '[Statutory Maternity Pay: employee circumstances that affect payment](#)'
- [Manually calculate](#) Statutory Maternity Pay;

For non-entitlement to SMP, see:

- [SMP1](#) (DWP); and
- [SMP1](#) (NI Direct)

### **Statutory Adoption Pay (SAP)**

On the Gov.UK website:

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

For non-entitlement to SAP, the [SAP1](#) applies UK-wide.

### **Statutory Paternity Pay (SPP)**

On the Gov.UK website:

- [SPP and Leave](#) (Employer guide);
- SPP (birth – [table of dates](#) for employee entitlement);
- SPP (adoption – [table of dates](#) for employee entitlement);
- '[Statutory Paternity Pay: employee circumstances that affect payment](#)'

For non-entitlement to SPP, form [SPP1](#) applies UK-wide.

### **Statutory Shared Parental Pay (ShPP)**

On the Gov.UK website:

- [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.

There is not a form to advise the employee of non-entitlement.

### **Statutory Parental Bereavement Pay (SPBP) - Great Britain**

On the Gov.UK website:

- [Statutory Parental Bereavement Pay and Leave](#) (Employer guide);
- '[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)

For non-entitlement to SPBP, use the [online non-payment form](#) to advise employees.

## Statutory Parental Bereavement Pay Northern Ireland (SPBP NIRE)

This statutory leave and pay entitlements changed for bereavements of a child under the age of 18 from 06 April 2026. The two main divergences between the statutory entitlement in Northern Ireland compared to Great Britain are:

- Statutory Parental Bereavement Leave is available under Northern Irish employment law for bereavements of a child at any stage, i.e. miscarriage, stillbirth or death. In Great Britain, Leave is not available in the cases of miscarriage, i.e. before the 24<sup>th</sup> week of pregnancy; and
- Statutory Parental Bereavement Pay is available under Northern Irish employment law as a day one right, i.e. from the first day of employment. In Great Britain, it remains that employees must have been employed for at least 26 weeks up to the end of the '*relevant week*'

See the guidance:

- [Statutory Parental Bereavement Pay and Leave](#) (employer guide Northern Ireland);
- '[Bereavements before 6 April 2026](#)'; and
- '[Bereavements on or after 6 April 2026](#)'

## Statutory Neonatal Care Pay (SNCP) – Great Britain only

On the Gov.UK website:

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

For non-entitlement to SNCP, use the [online non-payment form](#) to advise employees. This may be referred to as form NE01 (Gov.UK) or SNCP1 (HMRC's Statutory Payments Manual).

## Bereaved Partner's Paternity Leave – Great Britain Only

See the Gov.UK guidance '[Bereaved Partner's Paternity Leave](#)'.

## 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](#);
- National Minimum Wage [Manual](#);
- Collection of Student Loans [Manual](#);
- Statutory Payments [Manual](#); and

- Pensions Tax [Manual](#)