

Department for Work and Pensions

DECISION MAKING AND APPEALS (PART OF LEGAL GROUP)

Decision Makers Guide

Volume 3 Amendment 53 – June 2017

1. This letter provides details on Amendment 53; the changes have already been incorporated in to the Intranet and Internet versions of the DMG.
2. PDF amendment packages are also available. These can be printed with the amended pages being reproduced in full. Each page will contain the amendment number in the footer

PDF amendment packages can be found on the **Intranet** at:

<http://intranet/1/lq/acileeds/guidance/decision%20makers%20guide/index.asp>

or on the **Internet** at the 'Amdt Packages' tab on the following link:

<http://www.dwp.gov.uk/publications/specialist-guides/decision-makers-guide/>

Note: When printing PDF packages set the print properties to Duplex/Long Edge in order to produce double sided prints.

3. Amendment 53 affects chapter 15. The changes make amendments to
 - the Appendices
4. The last two amendment packages amending Volume 3 were
Amendment 52 [February 2017]
Amendment 51 [June 2016]
5. If using a PDF amendment package remove the sheets as stated in the left hand column of the Remove and Insert table below and insert the new sheets as stated in the right hand column (note the record of amendments at the back of the Volume).

Remove

Chapter 15

Appendix 1 (1 page)

Earning Bands 15/16 (1 page)

Appendix 6 (1 page)

Insert

Chapter 15

Appendix 1 (1 page)

Earning Bands 15/16 (1 page)

Appendix 6 (1 page)

Appendix 1

Notional deductions for income tax (see DMG 15650 - 15680)

Income tax allowances

1. The personal income tax allowance for someone under 65 is as follows.

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	£	£	£	£	£	£	£	£
Personal under 65	6,475	7,475	8,105	9,440	10,000	10,600	11,000	11,500

Basic rates of tax

2. Income tax is payable on taxable income.

	£		
08/09	-	1 - 34,800	at basic rate of 20%
09/10	-	1 - 37,400	at basic rate of 20%.
10/11	-	1 - 37,400	at basic rate of 20%
11/12	-	1 - 35,000	at basic rate of 20%
12/13	-	1 - 34,370	at basic rate of 20%
13/14	-	1 - 32,010	at basic rate of 20%
14/15	-	1 - 31,865	at basic rate of 20%
15/16	-	1 - 31,785	at basic rate of 20%
16/17	-	1 - 32,000	at basic rate of 20%
17/18	-	1 - 33,500	at basic rate of 20%

Earnings Bands 15/16**Earnings**

		Percentage rates
1.	£155 or less weekly	NIL
2.	£155.01 or more weekly to UEL	12%
3.	£815.01 weekly and above	2%

Earnings Limits 15/16**Lower earnings limit**

weekly £112

Upper earnings limit

weekly £815

Earnings Bands 16/17**Earnings**

		Percentage rates
1.	£155 or less weekly	NIL
2.	£155.01 or more weekly to UEL	12%
3.	£827.01 weekly and above	2%

Earnings Limits 16/17**Lower earnings limit**

weekly £112

Upper earnings limit

weekly £827

Earnings Bands 17/18**Earnings**

		Percentage rates
1.	£157 or less weekly	NIL
2.	£157.01 or more weekly to UEL	12%
3.	£866.01 weekly and above	2%

Earnings Limits 16/18**Lower earnings limit**

weekly £113

Upper earnings limit

weekly £866

Class 2 contributions

1. The weekly rates of Class 2 contributions are as follows.

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	£	£	£	£	£	£	£	£
Ordinary Class 2 rate	2.40	2.50	2.65	2.70	2.75	2.80	2.80	2.85
Share fisherman rate	3.05	3.15	3.30	3.35	3.40	3.40	3.45	3.50

Small earnings exception/Small profits threshold

1. The rates of the small earnings exception and small profits threshold are as follows.

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	£	£	£	£	£	£	£	£
Earnings limit	5,075	5,315	5,595	5,725	5,885	5,965	5,965	6,025

Class 4 contributions

2. The weekly rates of Class 4 contributions are as follows.

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
	£	£	£	£	£	£	£	£
Lower level	5,715	7,225	7,605	7,755	7,956	8,060	8,060	8,164
Higher level	43,875	42,475	42,475	41,450	41,865	42,358	43,000	45,000
Percentage rate (taxable profits between lower & higher levels)	8%	9%	9%	9%	9%	9%	9%	9%
Percentage rate (taxable profits over higher level)	1%	2%	2%	2%	2%	2%	2%	2%

Appendix 6

Maximum weekly amount (See DMG 15262 - 15263)

Amounts specified in section 227(1) of the Employment Rights Act 1996.

From 1.2.04	270
From 1.2.05	280
From 1.2.06	290
From 1.2.07	310
From 1.2.08	330
From 1.2.09	350
From 1.10.09	380
From 1.2.11	400
From 1.2.12	430
From 1.2.13	450
From 6.4.14	464
From 6.4.15	475
From 6.4.16	479
From 6.4.17	489

