

NO.	DEVELOPMENT	SUMMARY AND IMPACTS	IMPACT DATE
1.	National Living and minimum wage rate increases	<p>The minimum wage rates are to be increased as follows:</p> <ul style="list-style-type: none"> • Workers aged 25 or over: from £7.50 to £7.83 per hour. • Workers aged 21 – 25: from £7.05 to £7.38 per hour. • Workers aged 18 – 20: from £5.60 to £5.90 per hour. • Workers aged 16 – 17: from £4.05 to £4.20 per hour. • Apprentices: from £3.50 to £3.70 per hour. 	1 April 2018
2.	Statutory maternity, paternity, adoption, shared parental pay rate increases	<p>The statutory maternity, paternity, adoption, and shared parental pay rates will increase from £140.98 to £145.18 per week.</p>	<p>1 April 2018</p> <p><i>(NB. The same increase will be made to the rate of statutory maternity allowance on 9 April 2018).</i></p>
3.	Gender pay gap reporting: deadline for publication of reports	<p>Although not new legislation, the deadline for large private and voluntary sector employers (i.e. with 250 or more employees) to report their gender pay gap results falls on 4 April 2018. This information must be uploaded onto both the employer's website and a Government website by this date. Where an affected employer fails to publish its results by this deadline, it may be subject to enforcement action by the EHRC. You can read our report on the proposed enforcement action here.</p>	4 April 2018

4.	Statutory sick pay rate increase	The statutory sick pay rate will increase from £89.35 to £92.05 per week.	6 April 2018
5.	Employment Tribunals compensation limits increase	Various increased compensation limits for Employment Tribunal claims come into force: <ul style="list-style-type: none"> • Maximum amount of a week's pay: from £489 to £508 • Maximum compensatory award for unfair dismissal: from £80,541 to £83,682 	6 April 2018
6.	Pensions: increase to minimum auto-enrolment contributions	The minimum contribution rates for defined contribution schemes will increase to 2% for employers (previously 1%) and an overall total of 5% (previously 2%) of the jobholder's qualifying earnings. On the same date, changes will also be made to the qualifying earnings figures.	6 April 2018
7.	Taxation of salary sacrifice schemes	From April 2017 the majority of salary sacrifice schemes became subject to tax in the same way as cash income (save that arrangements in respect of: employer pensions contributions; childcare benefits; equipment provided under a cycle to work scheme; and ultra-low emission cars were permanently ring-fenced). However, some salary sacrifice arrangements were protected for a certain period: <ul style="list-style-type: none"> • All arrangements in place before 6 April 2017 were protected until 5 April 2018 (or before if the arrangement ends, changes, is modified or due for renewal at an earlier date). • Arrangements in place before 6 April 2017 for cars, accommodation and school fees were protected until 5 April 2021 (or before if the arrangement ends, changes, is modified or due for renewal at an earlier date). Therefore, any salary sacrifice arrangement put in place before 6 April 2017 that does not concern cars, accommodation or school fees (or is not one of the permanently ring-fenced benefits highlighted above) will become subject to tax by 6 April 2018 at the latest.	6 April 2018
8.	Termination payments: reforms to the taxation of termination payments	The following changes will come into force: <ul style="list-style-type: none"> • All types of payments in lieu of notice will be taxable and subject to Class 1 NICs. • Abolition of foreign service relief. 	6 April 2018 <i>(NB. The introduction of employer NICs on termination payments)</i>

		<ul style="list-style-type: none"> Clarification that the exemption for injury does not apply in cases of injured feelings. <p>A further reform, the introduction of employer NICs on all termination payments above £30,000 (which are currently only subject to income tax), has been delayed until April 2019.</p> <p>If you would like a copy of our detailed guide to the reforms to the taxation of termination payments, please contact Amanda Steadman.</p>	<i>above £30,000 has been delayed until April 2019)</i>
9.	Changes to immigration, visa and nationality fees	<p>The following changes will come into force:</p> <ul style="list-style-type: none"> Fees for certain applications (including Tier 2 (General) and (ICT) entry clearance applications for longer than three years and Tier 1 (Exceptional Talent) initial applications for leave to remain) will be slightly reduced. Fees for work, study and visitor visas will rise by 4% and the fee for the overseas optional 'Priority Visa' service for entry clearance will increase by 15%. <p>A full list of the new fees can be found on www.gov.uk.</p>	6 April 2018