

# Business Cloud Essentials 1.9.3

## Release Notes

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# Introduction

This document contains an overview of the new features, fixes and changes included in version 1.9.3 of Business Cloud Essentials.

The key features and enhancements are:

## BCE Payroll

- PAYE changes for the 2025/2026 tax year effective from 6 April 2025
- Employer National Insurance Contribution changes effective from 6 April 2025
- Student Loans Updates for the 2025/2026 tax year effective from 6 April 2025
- Introduction of statutory pay type for Neonatal Care Pay and Leave

## Income Tax threshold changes for 2025/2026

For the tax year 6 April 2025 to 5 April 2026 the following PAYE deduction table updates have been applied:

England and Northern Ireland, the Income Tax PAYE deduction bands remain unchanged as:

- Basic rate (BR) 20% £1.00 – £37,700.00
- Intermediate rate (D0) 40% £37,701.00 – £125,140.00
- Higher rate (D1) 45% £125,141.00 <

Wales, Income Tax PAYE deduction bands remain unchanged as follows:

- Basic rate (CBR) 20% £1.00 – £37,700.00
- Higher rate (CD0) 40% £37,701.00 – £125,140.00
- Additional rate (CD1) 45% £125,141.00 <

Scotland, Income Tax PAYE deduction bands have been updated as follows:

- Starter rate 19% £1.00 – £2,827.00
- Basic rate (SBR) 20% £2,828.00 – £14,921.00
- Intermediate rate (SD0) 21% £14,992.00 – £31,092.00
- Higher rate (SD1) 42% £31,093.00 – £62,430.00
- Advanced rate (SD2) 45% £62,431.00 – £125,140.00
- Top rate (SD3) 48% £125,141.00 <

## Employer NIC changes effective from 6th April 2025

On 30 October 2024, the Government announced the following changes effective from 6 April 2025:

- Changes to the National Insurance contributions Secondary Threshold, Secondary Class 1 rate
- An increase in Employment Allowance (EA)
- The removal of the EA threshold

Key measures of the Government announcement:

A decrease to the NICs Secondary Threshold from £9,100 to £5,000. The new threshold will remain frozen from 6 April 2025 until 5 April 2028. The Secondary Threshold will be increased in line with CPI from 6 April 2028.

An increase to the main rate of Secondary (Employers) Class 1 NICs from 13.8% to 15% for earnings paid on or after 6 April 2025 and for the remainder of the 2025-26 tax year.

From April 2025, the maximum EA increases from £5,000 to £10,500.

Removal of the restriction that currently applies to EA where employers who have incurred a secondary Class 1 NICs liability of more than £100,000 in the previous tax year are unable to claim it.

For the tax year commencing 6 April 2025 to 5 April 2026 the BCE NIC tables for rates A, B, C, H, J, M and Z have been updated to reflect the revised employer's rates.

All other NIC categories will need to be manually updated in accordance with the rates published by the HMRC as required.

## Student Loans – Updates for 2025-2026

The Student Loan tables for the tax year from 6 April 2025 to 5 April 2026 have been updated as follows:

- Postgraduate (PGL) remains at £21000.00 at 6%
- SL1 Changes from £24990.00 to £26065.00 at 9%
- SL2 Changes from £27295.00 to £28470.00 at 9%
- SL4 Changes from £31395.00 to £32745.00 at 9%

## Introduction of pay Type – Statutory Neonatal Care Pay

BCE has been modified to accommodate the statutory pay element for:

- Statutory Neonatal Care Pay (SNCP) and Leave

A corresponding field to report SNCP has been include on the P60.

Guidance for Statutory Neonatal Care Pay and Leave can be found from the following HMRC link:

[Parents to receive day one right to neonatal care leave and pay - GOV.UK](#)

## NIC Compensation rates on statutory payments

The following NICs Compensation Rate on Statutory Payments guidance is published for reference purposes and any changes to the statutory recovery rate % and NIC compensation % can be applied from the BCE Payroll settings as required:

Employers can currently reclaim 92% of employees' Statutory Maternity, Statutory Paternity, Statutory Adoption, Statutory Parental Bereavement and Statutory Shared Parental Pay.

If a business has paid £45,000 or less in Class 1 National Insurance (ignoring any reductions such as Employment Allowance) in the last complete tax year they can qualify for Small Employers Relief, and reclaim 100% of the Statutory Payment, and an additional 3% compensation.

From 6 April 2025, the rate of compensation increases from 3% to 8.5%. Employers who qualify for Small Employers Relief will therefore be able to reclaim 108.5% from HMRC.

The new 8.5% compensation rate will apply to the following Statutory Payments:

- Statutory Maternity Pay
- Statutory Paternity Pay
- Statutory Adoption Pay
- Shared Parental Pay
- Statutory Parental Bereavement Pay
- Statutory Neonatal Care Pay

The Small Employers Relief threshold will remain at £45,000.

Guidance for NICs Compensation Rate on Statutory Payments can be found from the following HMRC link:

[Maternity, Adoption and paternity calculator for employers - GOV.UK](#)



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