

## Tax Processes for Businesses FA2025 Tutorial Corrections

Page 117 Halfway down page

Reported 13/07/26

This should read: **Employers** pay Class 1 NIC once the employee's pay exceeds £96 per week (£417 per month). For most employees this is paid at 15%.

Page 130 P11d (B) Section

Reported 13/07/26

The current Class 1A NIC rate should say 15% not 13.8%

Page 176 Answer to 4.13 (a)

Reported 21/04/26

The answer should be (b) Two points