

What we've changed? New earnings basis types

1. Find your earning basis type(s).
2. See our new earning basis types and check you're including all correct pay.
3. Check you're contributing at least the legal minimum.
4. What to do online.
5. Mark unused worker groups as inactive.

Step 1	Step 2		Step 3	Step 4
Old earnings basis types	New earnings basis types	Pay you must include	Minimum contributions employer total*	What you need to do Login and update worker group settings
Qualifying earnings	Qualifying earnings (no change)	Worked out using total pay but only between the £6,240 and £50,270 thresholds (2023/24).	3% 8%	<ul style="list-style-type: none"> • Check you still want to use this basis • That you're including the correct pay • That contributions are set to at least the minimum required
Pensionable earnings	Set 1: Pensionable earnings (basic pay)	Worked out using at least basic pay. Contributions from first £1 earned – no thresholds.	4% 9%	<ul style="list-style-type: none"> • Check you still want to use this basis • That you are including the correct pay • Then, select either Set 1 (basic pay) or Set 2 (85%) • Input contribution percentages that are at least the minimum required
	Set 2: Pensionable earnings (85%)	Worked out using at least basic pay. When combining all employees using this set (including all employees you're certifying for), the average basic pay must always make up at least 85% of the average total pay. Contributions from first £1 earned – no thresholds.	3% 8%	
Total earnings	Set 3: Total earnings (new name)	Worked out using everything an employee is paid. Basic pay, plus all other earnings. Contributions from first £1 earned – no thresholds.	3% 7%	<ul style="list-style-type: none"> • Check you still want to use this basis • That you are including the correct pay • Then, edit and select Set 3 • Input contribution percentages that are at least the minimum required
Step 5 If you have worker groups you no longer use, untick the 'Group is Active' box in the settings				

*Total minimum contributions include tax relief.

What is basic pay? Includes all earnings in an employee's basic salary. It also includes statutory sick pay, statutory maternity pay, ordinary or additional statutory paternity pay, and statutory adoption pay.

What is total pay? Includes basic pay, and any commission, bonuses, or overtime. This list is not exhaustive, and employers may include other types of pay.