## **Director's Basic Salary & Employee Rates of Pay**

The basic salary for directors has changed for the 2021/2022 tax year.

This will be £8,840 per year, or £737 per month or £170 per week.

Also please note that if you pay employees, from 1 April 2021, the hourly rates are:

Hourly Rates Year	23 and over	21 to 22	18 to 20	Under 18	Apprentice**
April 2021	£8.91	£8.36	£6.56	£4.62	£4.30

\*\*Both Apprentices aged under 19 and Apprentices aged 19 and over, but in the first year of their apprenticeship.