

Payroll

National Minimum Wage Youth Rate

There is a national minimum wage (NMW) rate for employees aged between 16 and 17 years old.

The current rate was introduced from 1st October 2010.

The compulsory school leaving age is: -

- England and Wales
 - After the last Friday of June of the School year in which the 16th Birthday occurs.
- Northern Ireland
 - After 30th June of the school year in which the 16th Birthday occurs.
- Scotland
 - For pupils whose 16th Birthday occurs between 1st March and 30th September may not leave before 31st May of that same year. For Pupils with birthdays between 1st October and the last day of February may not leave until the start of the Christmas holidays in that school year.

The rate is currently £3.64 per hour.

An apprentice minimum wage has also been introduced after a review by the Low Pay Commission (LPC) of £2.50 per hour.

The new rate will apply to:

- apprentices under 19
- apprentices aged 19 and over, but in the first year of their apprenticeship

NMW rates from October 2011

16-18 year olds	£3.68 per hour
18-21	£4.98 per hour
Over 22	£6.08 per hour

A link to the relevant details is given below

<http://www.hmrc.gov.uk/nmw/>