

# Spring Changes

Following the Autumn '24 budget, April '25 sees a few changes that all hospitality businesses need to be prepared for:



## Minimum Wage

Apprentices	from £6.40 to £7.55	UP £1.15
Ages 16 to 17	from £6.40 to £7.55	UP £1.15
Ages 18 to 20	from £8.60 to £10.00	UP £1.40
Ages over 21	from £11.44 to £12.21	UP £0.77

*So this means you will be paying some employees more. This is affecting all businesses so your competitors have the same rises.*

*On the upside many of your customers are seeing their own wages rise.*

## Employer's National Insurance

2024/25	You paid 13.8% tax on employee's earnings over £9,100
2025/26	You'll pay 15% tax on employee's earnings over £5,000

*Whilst some employers will pay more National Insurance tax for their employees, the larger Employment allowance means that many will not, and some will pay no N.I. at all.*

## Employment Allowance

2024/25	You got an allowance on your N.I. bill of £5,000
2025/26	This allowance has more than doubled to £10,500
2025/26	The threshold for qualifying to receive Employers Allowance was scrapped so more businesses are eligible.

## Business Rates

In England and Wales, the previous discount of 75% has been cut to 40%. In Scotland there was no discount previously which is now a discount of 40%. We encourage you to check your rateable value and expected bills to ensure your councils are charging correctly. [Check England & Wales.](#) [Check Scotland.](#)

## What can I do?

- We recommend the first step is to know how much your own business will be impacted by these changes. We told all of our clients just after the autumn budget, if you're still in the dark, ask your accountant asap.
- When the cost of employing people rises, we advise looking closely to see if your rota works financially for your business, costing the rota each and every time. You can use our [FREE Rota Costing Tool](#) to help with this.
- Closely monitor your supplier's prices as many will be increasing and increase your prices accordingly so as not to lose vital profit. You can check your necessary prices on all drinks and food using our [FREE GP calculator mobile app](#).
- Information is key so make sure you are talking to your accountant and stocktaker!
- Use this opportunity to review your business as a whole. Try our [Pub Business Guide](#) for a range of tips across all aspects of a pub business.
- Revisit your original business plan, did you take action on all the great ideas you had originally?

