



Freedman Frankl & Taylor

chartered accountants & business advisors

Please note that the National Living wage is changing from the 1st April 2016.

Please see the table below.

National Living Wage rates from 1/04/2016

The National Minimum Wage rate per hour depends on your age and whether you're an apprentice - you must be at least [school leaving age](#) to get it.

Year	25 and over	21 to 24	18 to 20	Under 18	Apprentice*
2016 (from 1 April)	£7.20	£6.70	£5.30	£3.87	£3.30
2015	£6.70	£6.70	£5.30	£3.87	£3.30

*This rate is for apprentices under 19 or those in their first year. If you're 19 or over and past your first year you get the rate that applies to your age.

Please advise us of any staff wages which need to be increased as we will need to implement them BEFORE 1st April 2016. In case of any queries, please contact Adam Caplan – alc@fft.co.uk.