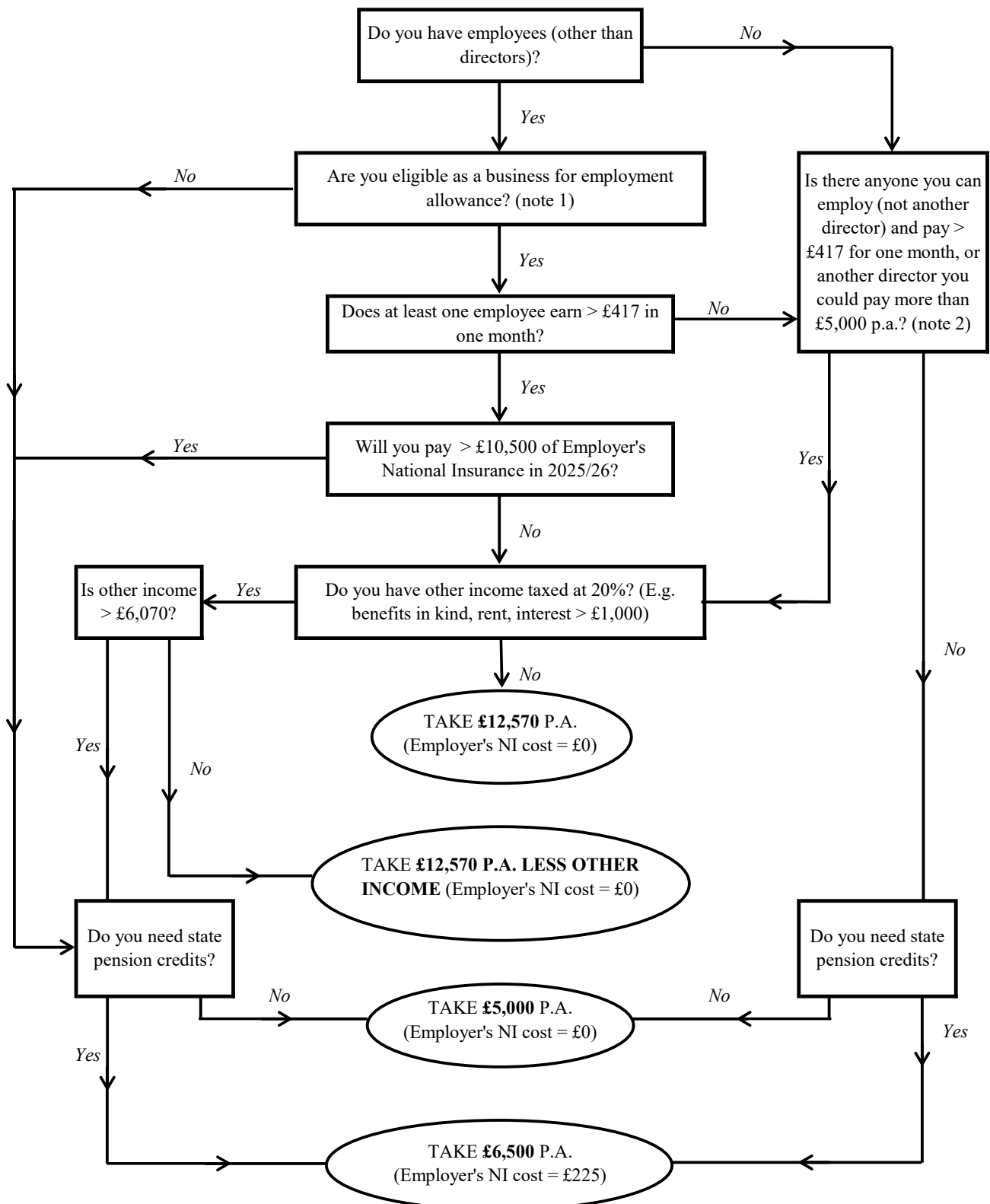


DIRECTORS' SALARIES FOR 2025/26



Note 1 Ineligible businesses: E.g. Publicly funded businesses (such as NHS), employing domestic staff, early years childcare provision, companies connected to another that already claims Employment Allowance.

Note 2 Employing someone else must be commercially justifiable.