



**HM Revenue
& Customs**

HM Revenue & Customs NI Contributions Office

Supplement to NI Guidance
for Software Developers for 2003+

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Glossary of terms

- GP** Gross Pay for NI purposes
- w/m** Number of weeks or months in tax year i.e. 52 weeks or 12 months.
- p** Number of weeks/months in Pay Period. Round result of calculation at this point up to nearest whole pound.
- p1** Number of weeks/months in Pay Period. If equals 1 round result of calculation at this point to the nearest whole pound. If equals more than 1 round **UP** to whole pounds.
- LEL** Annual Lower Earnings Limit
- UEL** Annual Upper Earnings Limit
- ET** Annual Earnings Threshold
- ptd** Paid to date
- c** Before the change

1. Introduction

- 1.1 Following an announcement by the Chancellor of the Exchequer in his pre Budget Report on 18 October 2007 the NI rates and earnings limits which take effect from 6 April 2008 are reflected in this supplement to the NI Guidance for Software Developers 2003+.
- 1.2 Details of these changes can also be found in the HM Revenue & Customs (HMRC) Notes for Payroll Software Developers Series 11 Number 2. This supplement also contains worked examples which have been updated using the new NI rates and earnings limits for 2008/2009.

1.3 Temporary NI Numbers

Temporary NI numbers consisting of a TN prefix followed by a date of birth and an M or F suffix are no longer acceptable from the 2004/2005 tax year. If the NI number is not known the gender and date of birth details should be completed on any data submissions to HMRC. In exceptional cases where the date of birth is not known the date should be completed as 01011901.

For further information on NI number formats for PAYE forms refer to Paragraph 2.5 of the IR Notes for Payroll Software Developers Series 10 No.16 issued December 2003 and also Notes Series 10 No.19.1 Paragraph 2.6 issued July 2004, which contains an amendment in relation to form P38A.

- 1.4 The NI Number Prefix table in the NI Guidance for Software Developers 2003+ has been updated and is at Appendix 2.
- 1.5 The following pages from the NI Guidance for Software Developers 2003+ have been amended on the Internet:

Page	Paragraph
33	Appendix 1 NI Number Prefix Information Updated

- 1.6 Section 3 provides examples using the NIC Calculation Formulae.

2. NI Rates and Earnings Limits from 6 April 2008

2.1 The following NI rates and earnings limits will apply from 6 April 2008

2.2 Earnings Limits

	Lower Earnings Limit	Earnings Threshold	Upper Earnings Limit
Weekly	£90	£105	£770
Monthly	£390	£453	£3,337
Yearly	£4,680	£5,435	£40,040

2.3 Rates

	Employee	Employer
Not Contracted-out (Earnings above UEL)	11% 1%	12.8% 12.8%
Contracted-out Salary Related (COSR) (Earnings above UEL)	9.4% 1%	9.1% 12.8%
Contracted-out Money Purchase (COMP) or COMP Stakeholder (Earnings above UEL)	9.4% 1%	11.4% 12.8%

2.4 The Contracted-out Rebates will remain unchanged from 6 April 2008

Contracted-out Salary Related (COSR) -	Employer	3.7%
	Employee	1.6%
Contracted-out Money Purchase (COMP) - (includes COMP Stakeholder schemes) -	Employer	1.4%
	Employee	1.6%

3. Worked examples using the NIC calculation formulae

Example 1

An Employee earns £92.53 a week and pays standard not contracted-out NICs

Category A NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left(£92.53 - \left(\frac{£4,680 \times 1}{52} \right)^* \right) = £2.53 \text{ (enter weekly LEL (£90) in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right) \right) - \left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left(£92.53 - \left(\frac{£4,680 \times 1}{52} \right) \right) - \left(£92.53 - \left(\frac{£5,435 \times 1}{52} \right) \right)^{\#} = £2.53 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

Stop.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$\left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right) - \left(GP - \left(\frac{UEL \times p}{w/m} \right) \right)^{\#} =$$

$$\left(\pounds 92.53 - \left(\frac{\pounds 5,435 \times 1}{52} \right) \right) - \left(\pounds 92.53 - \left(\frac{\pounds 40,040 \times 1}{52} \right) \right)^{\#} = \pounds 0.00 \text{ (no NICs due - no recording in column 1c)}$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

Steps 4 to 11 are not applicable.

Although no NICs are due, as earnings have reached or exceeded the LEL, they must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
A	£90	£2.53	£0	£0	£0

Example 2

An Employee earns £106.95 a week and pays standard not contracted-out NICs

Category A NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left(£106.95 - \left(\frac{£4,680 \times 1}{52} \right)^* \right) = £16.95 \text{ (enter weekly LEL (£90) in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right) \right) - \left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left(£106.95 - \left(\frac{£4,680 \times 1}{52} \right) \right) - \left(£106.95 - \left(\frac{£5,435 \times 1}{52} \right) \right)^{\#} = £15 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

Stop.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$\left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right) - \left(GP - \left(\frac{UEL \times p}{w/m} \right) \right)^{\#} =$$
$$\left(£106.95 - \left(\frac{£5,435 \times 1}{52} \right) \right) - \left(£106.95 - \left(\frac{£40,040 \times 1}{52} \right) \right)^{\#} = £1.95 \text{ (enter in column 1c)}$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$\left(GP - \left(\frac{UEL \times p}{w/m} \right) \right) =$$
$$\left(£106.95 - \left(\frac{£40,040 \times 1}{52} \right) \right) = £0.00$$

If answer is zero or negative no earnings above UEL. Proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£1.95 \times 11\% = £0.214 = £0.21$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$£0.21 + £0.00 = £0.21 \text{ Employee's NICs}$$

Step 6 Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

$$£1.95 \times 12.8\% = £0.2496 = £0.25$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

$$£0.25 + £0.00 = £0.25 \text{ Employer's NICs}$$

Steps 7 and 8 = £0.00 (rebate not applicable)

Step 9 Employee's net NICs

$$\text{Step 5} - £0.21$$

MINUS

$$\text{Step 7} - £0.00$$

= £0.21 Employee's net NICs (if result is negative enter zero in column 1c and carry forward balance to Step 10).

Step 10 Employer's net NICs

Step 6 – £0.25

MINUS

Step 8 – £0.00 (include any minus figure from Step 9)

= £0.25 Employer's net NICs

Step 11 Total NICs

Step 9 – £0.21

PLUS

Step 10 – £0.25

= £0.46 Total employer and employee NICs (enter in column 1d)

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
A	£90	£15	£1.95	£0.46	£0.21

Example 3

An Employee earns £110.50 a week and pays standard contracted-out NICs (COSR)

Category D NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left(£110.50 - \left(\frac{£4,680 \times 1}{52} \right)^* \right) = £20.50 \text{ (enter weekly LEL (£90) in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right) \right) - \left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left(£110.50 - \left(\frac{£4,680 \times 1}{52} \right) \right) - \left(£110.50 - \left(\frac{£5,435 \times 1}{52} \right) \right)^{\#} = £15 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

Stop.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$\left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right) - \left(GP - \left(\frac{UEL \times p}{w/m} \right) \right)^{\#} =$$
$$\left(£110.50 - \left(\frac{£5,435 \times 1}{52} \right) \right) - \left(£110.50 - \left(\frac{£40,040 \times 1}{52} \right) \right)^{\#} = £5.50 \text{ (enter in column 1c)}$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$\left(GP - \left(\frac{UEL \times p}{w/m} \right) \right) =$$
$$\left(£110.50 - \left(\frac{£40,040 \times 1}{52} \right) \right) = £0.00$$

If answer is zero or negative no earnings above UEL. Proceed to Step 5.
If answer is positive proceed to Step 5.

Step 5 Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£5.50 \times 9.4\% = £0.517 = £0.52$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$£0.52 + £0.00 = £0.52 \text{ Employee's NICs}$$

Step 6 Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

$$£5.50 \times 9.1\% = £0.5005 = £0.50$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

$$£0.50 + £0.00 = £0.50 \text{ Employer's NICs}$$

Steps 7 Employee's NIC rebate

Step 2 multiplied by Employee's Band B rate (round)

$$£15 \times 1.6\% = £0.24 = \text{Employee rebate}$$

Step 8 Employer's NIC rebate

Step 2 multiplied by employer's Band B rate (round)

$$£15 \times 3.7\% = £0.555 = £0.55 \text{ Employer rebate}$$

Step 9 Employee's net NICs

Step 5 – £0.52

MINUS

Step 7 – £0.24

= £0.28 Employee's net NICs (if result is negative enter zero in column 1e and carry forward balance to Step 10).

Step 10 Employer's net NICs

Step 6 – £0.50

MINUS

Step 8 – £0.55

= Minus £0.05 Employer's net NICs (include any minus figure from Step 9).

Step 11 Total NICs

Step 9 – £0.28

PLUS

Step 10 – Minus £0.05

= £0.23 Total employer and employee NICs (enter in column 1d - this could be a minus figure which should be preceded by "R" on form P11 and succeeded by "R" on P14).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
D	£90	£15	£5.50	£0.23	£0.28

Example 4

An Employee earns £523.00 a week and pays standard contracted-out NICs (COMP)

Category F NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left(£518 - \left(\frac{£4,524 \times 1}{52} \right)^* \right) = £431 \text{ (enter weekly LEL (£87) in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right) \right) - \left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left(£523 - \left(\frac{£4,680 \times 1}{52} \right) \right) - \left(£523 - \left(\frac{£5,435 \times 1}{52} \right) \right)^{\#} = £15 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and no recording required in column 1b.
Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$\left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right) - \left(GP - \left(\frac{UEL \times p}{w/m} \right) \right)^{\#} =$$
$$\left(£523 - \left(\frac{£5,435 \times 1}{52} \right) \right) - \left(£523 - \left(\frac{£40,040 \times 1}{52} \right) \right)^{\#} = £418 \text{ (enter in column 1c)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and no recording required in column 1c.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$\left(GP - \left(\frac{UEL \times p}{w/m} \right) \right) =$$
$$\left(£523 - \left(\frac{£40,040 \times 1}{52} \right) \right) = £0.00$$

If answer is zero or negative no earnings above UEL. Proceed to Step 5.
If answer is positive proceed to Step 5.

Step 5 Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£418 \times 9.4\% = £39.292 = £39.29$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$£39.29 + £0.00 = £39.29 \text{ Employee's NICs}$$

Step 6 Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

$$£418 \times 11.4\% = £47.652 = £47.65$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

$$£47.65 + £0.00 = £47.65 \text{ Employer's NICs}$$

Steps 7 Employee's NIC rebate

Step 2 multiplied by Employee's Band B % rate (round)

$$£15 \times 1.6\% = £0.24 = \text{Employee rebate}$$

Step 8 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

$$£15 \times 1.4\% = £0.21 \text{ Employer rebate}$$

Step 9 Employee's net NICs

Step 5 – £39.29

MINUS

Step 7 – £0.24

= £39.05 Employee’s net NICs (if result is negative enter zero in column 1e and carry forward balance to Step 10).

Step 10 Employer’s net NICs

Step 6 – £47.65

MINUS

Step 8 – £0.21

= £47.44 Employer’s net NICs (include any minus figure from Step 9).

Step 11 Total NICs

Step 9 – £39.05

PLUS

Step 10 – £47.44

= £86.49 Total employer and employee NICs (enter in column 1d - this could be a minus figure which should be preceded by “R” on form P11 and succeeded by “R” on P14).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
F	£90	£15	£418	£86.49	£39.05

Example 5

An Employee was paid £472 for a 2 week period and pays reduced rate not contracted-out NICs

Category B NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left(£472 - \left(\frac{£4,680 \times 2}{52} \right)^* \right) = £292 \text{ (enter 2 weekly LEL in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m} \right) \right) - \left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left(£472 - \left(\frac{£4,680 \times 2}{52} \right) \right) - \left(£472 - \left(\frac{£5,435 \times 2}{52} \right) \right)^{\#} = £30 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and no recording required in column 1b.
Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$\left(GP - \left(\frac{ET \times p^1}{w/m} \right) \right) - \left(GP - \left(\frac{UEL \times p}{w/m} \right) \right)^{\#} =$$
$$\left(£472 - \left(\frac{£5,435 \times 2}{52} \right) \right) - \left(£472 - \left(\frac{£40,040 \times 2}{52} \right) \right)^{\#} = £262 \text{ (enter in column 1c)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and no recording required in column 1c.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$\left(GP - \left(\frac{UEL \times p}{w/m} \right) \right) =$$
$$\left(£472 - \left(\frac{£40,040 \times 2}{52} \right) \right) = £0.00$$

If answer is zero or negative no earnings above UEL. Proceed to Step 5.
If answer is positive proceed to Step 5.

Step 5 Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£262 \times 4.85\% = £12.707 = £12.71$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$£12.71 + £0.00 = £12.71 \text{ Employee's NICs}$$

Step 6 Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

$$£262 \times 12.8\% = £33.536 = £33.54$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

$$£33.54 + £0.00 = £33.54 \text{ Employer's NICs}$$

Steps 7 and 8 are not applicable

Step 9 Employee's net NICs

$$\text{Step 5} - £12.71$$

MINUS

$$\text{Step 7} - £0.00$$

= £12.71 Employee's net NICs (if result is negative enter zero in column 1e and carry forward balance to Step 10).

Step 10 Employer's net NICs

Step 6 – £33.54

MINUS

Step 8 – £0.00 (include any minus figure from Step 9).

= £33.54 Employer's net NICs

Step 11 Total NICs

Step 9 – £12.71

PLUS

Step 10 – £33.54

= £46.25 Total employer and employee NICs (enter in column 1d - this could be a minus figure which should be preceded by "R" on form P11 and succeeded by "R" on P14).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
B	£180	£30	£262	£46.25	£12.71

Example 6

A Director for the whole of the year earns £40,320 and pays contracted-out NICs (COSR Scheme). Has paid no NIC to date.

Category D NICs

Step 1 Earnings up to and including LEL

$$GP_{\text{ptd}} - \text{LEL} =$$

$$£40,320 - £4,680 = £35,640$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter LEL in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$(GP_{\text{ptd}} - \text{LEL}) - (GP_{\text{ptd}} - \text{ET})^{\#} =$$

$$(£40,320 - £4,680) - (£40,320 - £5,435) = £755$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$(GP_{\text{ptd}} - \text{ET}) - (GP_{\text{ptd}} - \text{UEL})^{\#} =$$

$$(£40,320 - £5,435) - (£40,320 - £40,040) = £34,605$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£40,320 - £40,040 = £280$$

If answer is zero or negative no earnings above UEL treat as zero,

Proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£34,605 \times 9.4\% = £3,252.87$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£280.00 \times 1\% = £2.80$$

$$= £3,252.87 + £2.80 = £3,255.67 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

$$£755 \times 1.6\% = £12.08$$

Step 7 Director's net NICs

$$\text{Step 5} - £3,255.67$$

MINUS

$$\text{Step 6} - £12.08$$

$$= £3,243.59 \text{ Employee's net NICs due to date (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

MINUS

Employee's net NICs paid to date

$$£0.00$$

$$= £3,243.59 \text{ Employee's net NICs due this period}$$

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£34,605 \times 9.1\% = £3,149.055 = £3,149.05$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£280 \times 12.8\% = £35.84$$

$$= £3,184.89 \text{ Employer's NICs due to date}$$

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

$$£755 \times 3.7\% = £27.935 = £27.93$$

= £27.93 Employer's rebate due to date

Step 10 Employer's net NICs

Step 8 – £3,184.89

MINUS

Step 9 – £27.93 (include any minus figure from Step 7)

= £3,156.96 Employer's net NICs due to date

MINUS

Employer's net NICs paid to date

£0.00

= £3,156.96 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £3,243.59

PLUS

Step 10 – £3,156.96

= £6,400.55 Total employer and employees NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
D	£4,680	£755	£34,605	£6,400.55	£3,243.59

Example 7

Director from 6th December 2008 earns £36,800 in the rest of the tax year. Pays standard rate not contracted-out NICs.

Pro rata Limits

$$\text{LEL } £90 \times 18 = £1,620$$

$$\text{UEL } £770 \times 18 = £13,860$$

$$\text{ET } £5,435 \div 52 \times 18 = £1,882$$

Category A NICs

Step 1 Earnings up to and including LEL

$$\text{GP}_{\text{ptd}} - \text{LEL} =$$

$$£36,800 - £1,620 = £35,180$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter LEL in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$(\text{GP}_{\text{ptd}} - \text{LEL}) - (\text{GP}_{\text{ptd}} - \text{ET})^{\#} =$$

$$(£36,800 - £1,620) - (£36,800 - £1,882) = £262$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

Stop.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$(\text{GP}_{\text{ptd}} - \text{ET}) - (\text{GP}_{\text{ptd}} - \text{UEL})^{\#} =$$

$$(£36,800 - £1,882) - (£36,800 - £13,860) = £11,978$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£36,800 - £13,860 = £22,940$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£11,978 \times 11.0\% = £1,317.58$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£22,940 \times 1\% = £229.40$$

$$= £1,317.58 + £229.40 = £1,546.98 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Not applicable

Step 7 Director's net NICs

$$\text{Step 5} - £1,546.98$$

MINUS

$$\text{Step 6} - £0.00$$

$$= £1,546.98 \text{ Employee's net NICs due to date (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

MINUS

Employee's net NICs paid to date

$$£0.00$$

$$= £1,546.98 \text{ Employee's net NICs due this period}$$

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£11,978 \times 12.8\% = £1,533.184 = £1,533.18$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£22,940 \times 12.8\% = £2,936.32$$

$$= £4,469.50 \text{ Employer's NICs due to date}$$

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not applicable

Step 10 Employer's net NICs

$$\text{Step 8} - £4,469.50$$

MINUS

Step 9 - £0.00 (include any minus figure from Step 7)

$$= £4,469.50 \text{ Employer's net NICs due to date}$$

MINUS

Employer's net NICs paid to date

$$£0.00$$

$$= £4,469.50 \text{ Employer's net NICs due this period}$$

Step 11 Total NICs

$$\text{Step 7} - £1,546.98$$

PLUS

$$\text{Step 10} - £4,469.50$$

$$= £6,016.48 \text{ Total employer and employee NICs (enter in column 1d - this could be a minus figure).}$$

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
A	£1,620	£262	£11,978	£6,016.48	£1,546.98

Example 8

A Director for the whole of the year has an APP, joins a COSR scheme on the 1st August 2008. Earnings paid before the change £6,210 and after the change £33,990. Not contracted-out earnings take priority.

Category A NICs

Step 1 Earnings up to and including LEL

$$GP_{\text{ptd}} - \text{LEL} =$$

$$£6,210 - £4,680 = £1,530$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter LEL in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$(GP_{\text{ptd}} - \text{LEL}) - (GP_{\text{ptd}} - \text{ET})\# =$$

$$(£6,210 - £4,680) - (£6,210 - £5,435) = £755$$

If answer is negative treat as zero.
If answer is zero no NICs due and no recording required in column 1b.
Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$(GP_{\text{ptd}} - \text{ET}) - (GP_{\text{ptd}} - \text{UEL})\# =$$

$$(£6,210 - £5,435) - (£6,210 - £40,040) = £775$$

If answer is negative treat as zero.
If answer is zero no NICs due and no recording required in column 1c.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£6,210 - £40,040 = £0.00$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£775 \times 11.0\% = £85.25$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$= £85.25 + £0.00 = £85.25 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Not applicable

Step 7 Director's net NICs

$$\text{Step 5} - £85.25$$

MINUS

$$\text{Step 6} - £0.00$$

= £85.25 Employee's net NICs due to date (if result is negative enter zero in column 1e and carry forward balance to Step 10)

MINUS

Employee's net NICs paid to date

$$£0.00$$

$$= £85.25 \text{ Employee's net NICs due this period}$$

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£775 \times 12.8\% = £99.20$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

= £99.20 Employer's NICs due to date

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not applicable

Step 10 Employer's net NICs

Step 8 – £99.20

MINUS

Step 9 – £0.00 (include any minus figure from Step 7)

= £99.20 Employer's net NICs due to date

MINUS

Employer's net NICs paid to date

£0.00

= £99.20 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £85.25

PLUS

Step 10 – £99.20

= £184.45 Total employer and employee NICs (enter in column 1d)

Contracted-out (COSR) NICs - Category D

Step 3 Earnings above ET up to and including UEL

$$(GP_{\text{ptd}} - GP_c) - (GP_{\text{ptd}} - \text{UEL})\# =$$

$$(\pounds40,200 - \pounds6,210) - (\pounds40,200 - \pounds40,040) = \pounds33,830$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$\pounds40,200 - \pounds40,040 = \pounds160$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$\pounds33,830 \times 9.4\% = \pounds3,180.02$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$\pounds160 \times 1\% = \pounds1.60$$

$$= \pounds3,180.02 + \pounds1.60 = \pounds3,181.62 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Not applicable

Step 7 Director's net NICs

$$\text{Step 5} - \pounds3,181.62$$

MINUS

$$\text{Step 6} - \pounds0.00$$

= £3,181.62 Employee's net NICs due to date (if result is negative enter zero in column 1e and carry forward balance to Step 10)

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£33,830 \times 9.1\% = £3,078.53$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£160 \times 12.8\% = £20.48$$

= £3,099.01 Employer's NICs due to date

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not applicable

Step 10 Employer's net NICs

Step 8 – £3,099.01

MINUS

Step 9 – £0.00 (include any minus figure from Step 7)

= £3,099.01 Employer's net NICs due to date

Step 11 Total NICs

Step 7 – £3,181.62

PLUS

Step 10 – £3,099.01

= £6,280.63 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
A	£4,680	£755	£775	£184.45	£85.25
D			£33,830	£6,280.63	£3,181.62

Example 9

A Director for the whole tax year joins the company's contracted-out salary related occupational pension scheme on 1st May 2008. He earned £6,000 before the change and £26,210 after. He does not have an Appropriate Personal pension, therefore contracted-out contributions take priority.

Contracted-out (COSR) NICs - Category D

Step 1 Earnings up to and including LEL

$$GP_{\text{ptd}} - \text{LEL} =$$

$$£26,210 - £4,680 = £21,530$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter LEL in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$(GP_{\text{ptd}} - \text{LEL}) - (GP_{\text{ptd}} - \text{ET})\# =$$

$$(£26,210 - £4,680) - (£26,210 - £5,435) = £755$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

Stop.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UEL

$$(GP_{\text{ptd}} - \text{ET}) - (GP_{\text{ptd}} - \text{UEL})\# =$$

$$(£26,210 - £5,435) - (£26,210 - £40,040) = £20,775$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£26,210 - £40,040 = £0.00$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£20,775 \times 9.4\% = £1,952.85$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$= £1,952.85 + £0.00 = £1,952.85 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

$$£755 \times 1.6\% = £12.08$$

Step 7 Director's net NICs

$$\text{Step 5} - £1,952.85$$

MINUS

$$\text{Step 6} - £12.08$$

$$= £1,940.77 \text{ Employee's net NICs due this period (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£20,775 \times 9.1\% = £1,890.525 = £1,890.52$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

$$= £1,890.52 \text{ Employer's NICs due to date}$$

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

$$£755 \times 3.7\% = £27.935 = £27.93$$

= £27.93 Employer's rebate due to date

Step 10 Employer's net NICs

Step 8 – £1,890.52

MINUS

Step 9 – £27.93 (include any minus figure from Step 7)

= £1,862.59 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £1,940.77

PLUS

Step 10 – £1,862.59

= £3,803.36 Total employer and employee contracted-out NICs (enter in column 1d - this could be a minus figure).

Not contracted-out NICs - Category A

Step 3 Earnings above ET up to and including UEL

$$(GP_{\text{ptd}} - GP_c) - (GP_{\text{ptd}} - \text{UEL})^{\#} =$$
$$(\pounds 32,210 - \pounds 26,210) - (\pounds 32,210 - \pounds 40,040) = \pounds 6,000$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$
$$\pounds 6,000 - \pounds 40,040 = \pounds 0.00$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$\pounds 6,000 \times 11\% = \pounds 660$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$\pounds 0.00 \times 1\% = \pounds 0.00$$

$$= \pounds 660 + \pounds 0.00 = \pounds 660 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Not applicable

Step 7 Director's net NICs

$$\text{Step 5} - \pounds 660$$

MINUS

$$\text{Step 6} - \pounds 0.00$$

$$= \pounds 660 \text{ Employee's net NICs due this period (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£6,000 \times 12.8\% = £768$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

= £768 Employer's NICs due to date

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not applicable

Step 10 Employer's net NICs

Step 8 – £768

MINUS

Step 9 – £0.00 (include any minus figure from Step 7)

= £768 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £660

PLUS

Step 10 – £768

= £1428 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
D	£4,680	£755	£20,775	£3,803.36	£1,940.77
A			£6,000	£1,428	£660

Example 10

A Director first appointed on 5th May 2008 has an APP. He joins his company's contracted-out COSR scheme on 11th November 2008 and reaches age 65 on 15th January 2009. He earns £16,193 from 5th May 2008 to 10th November 2008. £10,000 from 11th November 2008 to 14th January 2009 and £5,000 from 15th January 2009 to the end of the tax year. The APP earnings take priority over the contracted-out earnings (COSR scheme). There are 48 tax weeks left in the 2008/2009 tax year from 5th May 2008 to 5th April 2009.

Pro rata Limits

$$\text{LEL } £90 \times 48 = £4,320$$

$$\text{UEL } £770 \times 48 = £36,960$$

$$\text{ET } £5,435 \div 52 \times 48 = £5,017$$

Not Contracted-out NICs - Category A

Step 1 Earnings up to and including LEL

$$\text{GP}_{\text{ptd}} - \text{LEL} =$$

$$£16,193 - £4,320 = £11,873$$

If answer is negative no NICs due and no recording required. Stop.

If answer is zero or positive enter LEL in column 1a and proceed to Step 2.

Step 2. Earnings above LEL up to and including ET

$$(\text{GP}_{\text{ptd}} - \text{LEL}) - (\text{GP}_{\text{ptd}} - \text{ET})^{\#} =$$

$$(£16,193 - £4,320) - (£16,193 - £5,017) = £697$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1b.

Stop.

If answer is positive enter in column 1b and proceed to Step 3.

Step 3. Earnings above ET up to and including UEL

$$(\text{GP}_{\text{ptd}} - \text{ET}) - (\text{GP}_{\text{ptd}} - \text{UEL})^{\#} =$$

$$(£16,193 - £5,017) - (£16,193 - £36,960) = £11,176$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£16,193 - £36,960 = £0.00$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£11,176 \times 11\% = £1,229.36$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$= £1,229.36 + £0.00 = £1,229.36 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Not applicable

Step 7 Director's net NICs

$$\text{Step 5} - £1,229.36$$

MINUS

$$\text{Step 6} - £0.00$$

$$= £1,229.36 \text{ Employee's net NICs due this period (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£11,176 \times 12.8\% = £1,430.528 = £1,430.53$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

$$£1,430.53 \text{ Employer's NICs due to date}$$

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not Applicable

Step 10 Employer's net NICs

Step 8 – £1,430.53

MINUS

Step 9 – £0.00 (include any minus figure from Step 7)

= £1,430.53 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £1,229.36

PLUS

Step 10 – £1,430.53

= £2,659.89 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

Contracted-out (COSR) NICs - Category D

Step 3 Earnings above ET up to and including UEL

$$((GP_{\text{ptd}} - GP_c) - (GP_{\text{ptd}} - \text{UEL})\#) =$$

$$((£26,193 - £16,193) - (£26,193 - £36,960)) = £10,000$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£26,193 - £36,960 = £0.00$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Step 5 Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

$$£10,000 \times 9.4\% = £940$$

PLUS

Step 4 multiplied by employee's Band D % rate (round)

$$£0.00 \times 1\% = £0.00$$

$$= £940 + £0.00 = £940 \text{ Employee's NIC due to date.}$$

Step 6 Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Not applicable

Step 7 Director's net NICs

Step 5 – £940

MINUS

Step 6 – £0.00

= £940 Employee's net NICs due this period (if result is negative enter zero in column 1e and carry forward balance to Step 10)

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

£10,000 x 9.1% = £910

PLUS

Step 4 multiplied by employer's Band D % rate (round)

£0.00 x 12.8% = £0.00

= £910 Employer's NICs due to date

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not applicable

Step 10 Employer's net NICs

Step 8 – £910

MINUS

Step 9 – £0.00 (include any minus figure from Step 7)

= £910 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £940

PLUS

Step 10 – £910

= £1,850 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

Category C NICs - Employer only

Step 3 Earnings above ET up to and including UEL

$$((GP_{\text{ptd}} - GP_c) - (GP_{\text{ptd}} - \text{UEL})\#) =$$

$$((£31,193 - £26,193) - (£31,193 - £36,960)) = £5,000$$

If answer is negative treat as zero.

If answer is zero no NICs due and no recording required in column 1c.

If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UEL

$$GP_{\text{ptd}} - \text{UEL} =$$

$$£31,193 - £36,960 = £0.00$$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 5.

If answer is positive proceed to Step 5.

Steps 5 to 7 are not applicable.

Step 8 Employer's NICs

Step 3 multiplied by Employer's Band C % rate (round)

$$£5,000 \times 12.8\% = £640$$

PLUS

Step 4 multiplied by employer's Band D % rate (round)

$$£0.00 \times 12.8\% = £0.00$$

= £640 Employer's NICs due to date

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Not applicable

Step 10 Employer's net NICs

Step 8 – £640

MINUS

Step 9 – £0.00 (include any minus figure from Step 7)

= £640 Employer's net NICs due this period

Step 11 Total NICs

Step 7 – £0.00

PLUS

Step 10 – £640

= £640 Total employer and employee NICs (enter in column 1d - this could be a minus figure)

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e
A	£4,320	£697	£11,176	£2,659.89	£1,229.36
D			£10,000	£1,850.00	£940.00
C			£5,000	£640.00	£0.00

Appendix 1

Earnings Bands and NICs Percentage Rates

TIER	VALUE	2008/09	% BANDS	EMPLOYEE'S NI % RATES						EMPLOYER'S NI % RATES								
				A	D/F	B/E/G	C	J	L/S	A/B/C/J	D/E	F/G	L	S				
6	SPARE																	
5	SPARE	40,040+	BAND D	1%	1%	1%	NIL	1%	1%	1%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
4	UEL	40,040	BAND C	11%	9.4%	4.85%	NIL	1%	1%	1%	12.8%	11.4%	9.1%	11.4%	9.1%	11.4%	11.4%	11.4%
3	ET	5,435	BAND B#	0%	1.6%	0%	NIL	0%	1.6%	0%	0%	1.4%	3.7%	1.4%	3.7%	1.4%	1.4%	1.4%
2	LEL	4,680	BAND A	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1	0	0																

Band B gives the appropriate NIC rebate % rates
 • Mariners' rates are not included in this table

Appendix 2

Valid National Insurance Number Prefixes

AA AB AE AH AK AL AM AP AR AS AT AW AX AY AZ

BA BB BE BH BK BL BM BT

CA CB CE CH CK CL CR

EA EB EE EH EK EL EM EP ER ES ET EW EX EY EZ

GY

HA HB HE HH HK HL HM HP HR HS HT HW HX HY HZ

JA JB JC JE JG JH JJ JK JL JM JN JP JR JS JT JW JX JY JZ

KA KB KE KH KK KL KM KP KR KS KT KW KX KY KZ

LA LB LE LH LK LL LM LP LR LS LT LW LX LY LZ

MA MW MX

NA NB NE NH NL NM NP NR NS NW NX NY NZ

OA OB OE OH OK OL OM OP OR OS OX

PA PB PC PE PG PH PJ PK PL PM PN PW PX PY

RA RB RE RH RK RM RP RR RS RT RW RX RY RZ

SA SB SC SE SG SH SJ SK SM SW

TA TB TE TH TK TL TM TP TR TS TT TW TX TY TZ

WA WB WE WK WL WM WP

YA YB YE YH YK YL YM YP YR YS YT YW YX YY YZ

ZA ZB ZE ZH ZK ZL ZM ZP ZR ZS ZT ZW ZX ZY

The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix.

The letter O is not used as the second letter of a prefix.

Forthcoming prefixes are:

PP PR PS PT

SL SN SP SR SS ST SX SY SZ

