



**Inland Revenue  
NI Contributions Office**

**Supplement to  
NI Guidance for Software  
Developers for 2003+**

**Version 3.1 - December 2004**

## Notes

**SUPPLEMENT TO  
NI GUIDANCE FOR SOFTWARE DEVELOPERS 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.
p <sup>1</sup>	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 <b>UP</b> 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 2 December 2004 the NI rates and earnings limits which take effect from 6 April 2005 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 IR Notes for Software Developers series 10 issue 21. This supplement also contains worked examples which have been updated using the new NI rates and earnings limits for 2005/2006.

### 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 Inland Revenue. 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 Software Developers Series 10 No.16 issued December 2003.

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 2005

2.1 The following NI rates and earnings limits will apply from 6 April 2005

### 2.2 Earnings Limits

	<b>Lower Earnings Limit</b>	<b>Earnings Threshold</b>	<b>Upper Earnings Limit</b>
<b>Weekly</b>	£82	£94	£630
<b>Monthly</b>	£356	£408	£2,730
<b>Yearly</b>	£4,264	£4,895	£32,760

### 2.3 Rates

	<b>Employee</b>	<b>Employer</b>
<b>Not Contracted-out</b>	11%	12.8%
<b>Contracted-out</b>	9.4%	9.3%
<b>Contracted-out Money Purchase (COMP) or COMP Stakeholder</b>	9.4%	11.8%

2.4 The contracted out rebate remains the same at:

Contracted-out Salary Related - Employer	3.5%
Employee	1.6%
Contracted-out Money Purchase - Employer	1.0%
(includes COMP Stakeholder schemes) - Employee	1.6%

### 3. WORKED EXAMPLES USING THE NIC CALCULATION FORMULAE

#### EXAMPLE 1

An Employee earns £84.53 a week and pays standard not contracted-out NICs

#### Category A NICs

Step 1. Earnings up to and including LEL

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left( £84.53 - \left( \frac{£4,264 \times 1}{52} \right)^* \right) = £2.53 \text{ (enter weekly LEL (£82) in column 1a)}$$

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

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right) \right) - \left( GP - \left( \frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left( £84.53 - \left( \frac{£4,264 \times 1}{52} \right) \right) - \left( £84.53 - \left( \frac{£4,895 \times 1}{52} \right) \right)^{\#} = £2.53 \text{ (enter in column 1b)}$$

# 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

$$\left( GP - \left( \frac{ET \times p^1}{w/m} \right) \right) - \left( GP - \left( \frac{UEL \times p}{w/m} \right) \right)^{\#} =$$
$$\left( £84.53 - \left( \frac{£4,895 \times 1}{52} \right) \right) - \left( £84.53 - \left( \frac{£32,760 \times 1}{52} \right) \right)^{\#} = £0.00 \text{ (no NICs due - no recording in column 1c)}$$

# 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:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>A</b>	£82	£2.53	£0	£0	£0

## EXAMPLE 2

**An Employee earns £96.95 a week and pays standard not contracted-out NICs**

### Category A NICs

Step 1. Earnings up to and including LEL

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left( £96.95 - \left( \frac{£4,264 \times 1}{52} \right)^* \right) = £14.95 \text{ (enter weekly LEL (£82) in column 1a)}$$

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

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right) \right) - \left( GP - \left( \frac{ET \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left( £96.95 - \left( \frac{£4,264 \times 1}{52} \right) \right) - \left( £96.95 - \left( \frac{£4,895 \times 1}{52} \right) \right)^{\#} = £12 \text{ (enter in column 1b)}$$

# 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

$$\left( GP - \left( \frac{ET \times p^1}{w/m} \right) \right) - \left( GP - \left( \frac{UEL \times p^1}{w/m} \right) \right)^{\#} =$$
$$\left( £96.95 - \left( \frac{£4,895 \times 1}{52} \right) \right) - \left( £96.95 - \left( \frac{£32,760 \times 1}{52} \right) \right)^{\#} = £2.95 \text{ (enter in column 1c)}$$

# 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

$$\left( GP - \left( \frac{UEL \times p}{w/m} \right) \right) =$$
$$\left( £96.95 - \left( \frac{£32,760 \times 1}{52} \right) \right) = £0.00$$

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)

$$£2.95 \times 11\% = £0.324 = £0.32$$

PLUS

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

$$£0.00 \times 1\% = £0.00$$

$$£0.32 + £0.00 = £0.32 \text{ Employee's NICs}$$

Step 6. Employer's NICs

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

$$£2.95 \times 12.8\% = £0.0377 = £0.38$$

PLUS

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

$$£0.00 \times 12.8\% = £0.00$$

$$£0.38 + £0.00 = £0.38 \text{ Employer's NICs}$$

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

Step 9. Employee's net NICs

Step 5 - £0.32

MINUS

Step 7 - £0.00

= £0.32 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 - £0.38

MINUS

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

= £0.38 Employer's net NICs

Step 11. Total NICs

Step 9 - £0.32

PLUS

Step 10 - £0.38

= £0.70 Total employer and employee NICs (enter in column 1d)

NICs must be recorded on the P11 as follows:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>A</b>	£82	£12	£2.95	£0.70	£0.32

### EXAMPLE 3

**An Employee earns £100.50 a week and pays standard contracted-out NICs (COSR)**

#### Category D NICs

Step 1. Earnings up to and including LEL

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left( £100.50 - \left( \frac{£4,264 \times 1}{52} \right)^* \right) = £18.50 \text{ (enter weekly LEL (£82) in column 1a)}$$

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

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right) \right) - \left( GP - \left( \frac{ET \times p}{w/m} \right)^{\#} \right) =$$
$$\left( £100.50 - \left( \frac{£4,264 \times 1}{52} \right) \right) - \left( £100.50 - \left( \frac{£4,895 \times 1}{52} \right)^{\#} \right) = £12 \text{ (enter in column 1b)}$$

<sup>#</sup> 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

$$\left( GP - \left( \frac{ET \times p}{w/m} \right) \right) - \left( GP - \left( \frac{UEL \times p}{w/m} \right)^{\#} \right) =$$
$$\left( £100.50 - \left( \frac{£4,895 \times 1}{52} \right) \right) - \left( £100.50 - \left( \frac{£32,760 \times 1}{52} \right)^{\#} \right) = £6.50 \text{ (enter in column 1c)}$$

<sup>#</sup> 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

$$\left( GP - \left( \frac{UEL \times p}{w/m} \right) \right) =$$
$$\left( £100.50 - \left( \frac{£32,760 \times 1}{52} \right) \right) = £0.00$$

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)

$$£6.50 \times 9.4\% = £0.61$$

PLUS

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

$$£0.00 \times 1\% = £0.00$$

$$£0.61 + £0.00 = £0.61 \text{ Employee's NICs}$$

Step 6. Employer's NICs

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

$$£6.50 \times 9.3\% = £0.60$$

PLUS

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

$$£0.00 \times 12.8\% = £0.00$$

$$£0.60 + £0.00 = £0.60 \text{ Employer's NICs}$$

Steps 7 Employee's NIC rebate

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

$$£12 \times 1.6\% = £0.19 \text{ Employee rebate}$$

Step 8. Employer's NIC rebate

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

$£12 \times 3.5\% = £0.42$  Employer rebate

Step 9. Employee's net NICs

Step 5 – £0.61

MINUS

Step 7 – £0.19

= £0.42 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 – £0.60

MINUS

Step 8 – £0.42

= £0.18 Employer's net NICs (include any minus figure from Step 9).

Step 11. Total NICs

Step 9 – £0.42

PLUS

Step 10 – £0.18

= £0.60 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:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>D</b>	£82	£12	£6.50	£0.60	£0.42

#### EXAMPLE 4

#### An Employee earns £513.00 a week and pays standard contracted-out NICs (COMP)

#### Category F NICs

Step 1. Earnings up to and including LEL

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left( £513 - \left( \frac{£4,264 \times 1}{52} \right)^* \right) = £431 \text{ (enter weekly LEL (£82) in column 1a)}$$

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

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right) \right) - \left( GP - \left( \frac{ET \times p^1}{w/m} \right)^{\#} \right) =$$
$$\left( £513 - \left( \frac{£4,264 \times 1}{52} \right) \right) - \left( £513 - \left( \frac{£4,895 \times 1}{52} \right)^{\#} \right) = £12 \text{ (enter in column 1b)}$$

<sup>#</sup> 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

$$\left( GP - \left( \frac{ET \times p^1}{w/m} \right) \right) - \left( GP - \left( \frac{UEL \times p}{w/m} \right)^{\#} \right) =$$
$$\left( £513 - \left( \frac{£4,895 \times 1}{52} \right) \right) - \left( £513 - \left( \frac{£32,760 \times 1}{52} \right)^{\#} \right) = £419 \text{ (enter in column 1c)}$$

<sup>#</sup> 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

$$\left( GP - \left( \frac{UEL \times p}{w/m} \right) \right) =$$
$$\left( £513 - \left( \frac{£32,760 \times 1}{52} \right) \right) = £0.00$$

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)

$$£419 \times 9.4\% = £39.386 = £39.39$$

PLUS

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

$$£0.00 \times 1\% = £0.00$$

$$£39.39 + £0.00 = £39.39 \text{ Employee's NICs}$$

Step 6. Employer's NICs

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

$$£419 \times 11.8\% = £49.442 = £49.44$$

PLUS

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

$$£0.00 \times 12.8\% = £0.00$$

$$£49.44 + £0.00 = £49.44 \text{ Employer's NICs}$$

Steps 7 Employee's NIC rebate

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

$$£12 \times 1.6\% = £0.19 \text{ Employee rebate}$$

Step 8. Employer's NIC rebate

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

£12 x 1.0% = £0.12 Employer rebate

Step 9. Employee's net NICs

Step 5 - £39.39

MINUS

Step 7 - £0.19

= £39.20 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 - £49.44

MINUS

Step 8 - £0.12

= £49.32 Employer's net NICs (include any minus figure from Step 9).

Step 11. Total NICs

Step 9 - £39.20

PLUS

Step 10 - £49.32

= £88.52 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:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>F</b>	£82	£12	£419	£88.52	£39.20

## EXAMPLE 5

**An Employee was paid £456 for a 2 week period and pays reduced rate not contracted-out NICs**

### Category B NICs

Step 1. Earnings up to and including LEL

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right)^* \right) =$$
$$\left( £456 - \left( \frac{£4,264 \times 2}{52} \right)^* \right) = £292 \text{ (enter 2 weekly LEL in column 1a)}$$

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

$$\left( GP - \left( \frac{LEL \times p}{w/m} \right) \right) - \left( GP - \left( \frac{ET \times p^1}{w/m} \right)^{\#} \right) =$$
$$\left( £456 - \left( \frac{£4,264 \times 2}{52} \right) \right) - \left( £456 - \left( \frac{£4,895 \times 2}{52} \right)^{\#} \right) = £25 \text{ (enter in column 1b)}$$

<sup>#</sup> 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

$$\left( GP - \left( \frac{ET \times p^1}{w/m} \right) \right) - \left( GP - \left( \frac{UEL \times p}{w/m} \right)^{\#} \right) =$$
$$\left( £456 - \left( \frac{£4,895 \times 2}{52} \right) \right) - \left( £456 - \left( \frac{£32,760 \times 2}{52} \right)^{\#} \right) = £267 \text{ (enter in column 1c)}$$

<sup>#</sup> 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

$$\left( GP - \left( \frac{UEL \times p}{w/m} \right) \right) =$$
$$\left( £456 - \left( \frac{£32,760 \times 2}{52} \right) \right) = £0.00$$

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)

$$£267 \times 4.85\% = £12.949 = £12.95$$

PLUS

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

$$£0.00 \times 1\% = £0.00$$

$$£12.95 + £0.00 = £12.95 \text{ Employee's NICs}$$

Step 6. Employer's NICs

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

$$£267 \times 12.8\% = £34.176 = £34.18$$

PLUS

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

$$£0.00 \times 12.8\% = £0.00$$

$$£34.18 + £0.00 = £34.18 \text{ Employer's NICs}$$

Steps 7 and 8 are not applicable

Step 9. Employee's net NICs

Step 5 – £12.95

MINUS

Step 7 – £0.00

= £12.95 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 – £34.18

MINUS

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

= £34.18 Employer's net NICs

Step 11. Total NICs

Step 9 – £12.95

PLUS

Step 10 – £34.18

= £47.13 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:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>B</b>	£164	£25	£267	£47.13	£12.95

## EXAMPLE 6

**A Director for the whole of the year earns £33,040 and pays contracted-out NICs (COSR Scheme). Has paid no NIC to date.**

### Category D NICs

Step 1. Earnings up to and including LEL

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

$$£33,040 - £4,264 = £28,776$$

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

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

$$(£33,040 - £4,264) - (£33,040 - £4,895) = £631$$

<sup>#</sup> 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

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

$$(£33,040 - £4,895) - (£33,040 - £32,760) = £27,865$$

<sup>#</sup> 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

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

$$£33,040 - £32,760 = £280$$

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)

$$£27,865 \times 9.4\% = £2,619.31$$

PLUS

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

$$£280.00 \times 1\% = £2.80$$

$$= £2,619.31 + £2.80 = £2,622.11 \text{ Employee's NIC due to date.}$$

Step 6. Director's NIC rebate

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

$$£631 \times 1.6\% = £10.096 = £10.10$$

Step 7. Director's net NICs

$$\text{Step 5} - £2,622.11$$

MINUS

$$\text{Step 6} - £10.10$$

$$= £2,612.01 \text{ Employee's net NICs due to date (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

MINUS

Employee's net NICs paid to date

$$£0.00$$

$$= £2,612.01 \text{ Employee's net NICs due this period}$$

Step 8. Employer's NICs

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

$$£27,865 \times 9.3\% = £2,591.445 = £2,591.44$$

PLUS

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

$$£280 \times 12.8\% = £35.84$$

$$= £2,627.28 \text{ Employer's NICs due to date}$$

Step 9. Employer's NIC rebate

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

$$£631 \times 3.5\% = £22.085 = £22.08$$

$$= £22.08 \text{ Employer's rebate due to date}$$

Step 10. Employer's net NICs

$$\text{Step 8} - £2,627.28$$

MINUS

$$\text{Step 9} - £22.08 \text{ (include any minus figure from Step 7)}$$

$$= £2,605.20 \text{ Employer's net NICs due to date}$$

MINUS

Employer's net NICs paid to date

$$£0.00$$

$$= £2,605.20 \text{ Employer's net NICs due this period}$$

Step 11. Total NICs

Step 7 – £2,612.01

PLUS

Step 10 – £2,605.20

= £5,217.21 Total employer and employees NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>D</b>	£4,264	£631	£27,865	£5,217.21	£2,612.01

## EXAMPLE 7

**Director from 6th December 2005 earns £35,000 in the rest of the tax year.  
Pays standard rate not contracted-out NICs.**

Pro rata Limits

LEL	£82 x 18	=	£1,476
UEL	£630 x 18	=	£11,340
ET	£4,895 ÷ 52 x 18	=	£1,695

### Category A NICs

Step 1. Earnings up to and including LEL

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

$$£35,000 - £1,476 = £33,524$$

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

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

$$(£35,000 - £1,476) - (£35,000 - £1,695) = £219$$

<sup>#</sup> 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

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

$$(£35,000 - £1,695) - (£35,000 - £11,340) = £9,645$$

<sup>#</sup> 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

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

$£35,000 - £11,340 = £23,660$

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)

$£9,645 \times 11.0\% = £1,060.95$

PLUS

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

$£23,660 \times 1\% = £236.60$

$= £1,060.95 + £236.60 = £1,297.55$  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 – £1,297.55

MINUS

Step 6 – £0.00

$= £1,297.55$  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

= £1,297.55 Employee's net NICs due this period

Step 8. Employer's NICs

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

£9,645 x 12.8% = £1,234.56

PLUS

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

£23,660 x 12.8% = £3,028.48

= £4,263.04 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 - £4,263.04

MINUS

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

= £4,263.04 Employer's net NICs due to date

MINUS

Employer's net NICs paid to date

£0.00

= £4,263.04 Employer's net NICs due this period

Step 11. Total NICs

Step 7 – £1,297.55

PLUS

Step 10 – £4,263.04

= £5,560.59 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>A</b>	£1,476	£219	£9,645	£5,560.59	£1,297.55

## EXAMPLE 8

**A Director for the whole of the year has an APP, joins a COSR scheme on the 1st August 2005. Earnings paid before the change £5,000 and after the change £28,000. Not contracted-out earnings take priority.**

### Category A NICs

Step 1. Earnings up to and including LEL

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

$$£5,000 - £4,264 = £736$$

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

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

$$(£5,000 - £4,264) - (£5,000 - £4,895) = £631$$

<sup>#</sup> 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

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

$$(£5,000 - £4,895) - (£5,000 - £32,760) = £105$$

<sup>#</sup> 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

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

$$£5,000 - £32,760 = £0.00$$

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)

$$£105 \times 11.0\% = £11.55$$

PLUS

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

$$£0.00 \times 1\% = £0.00$$

$$= £11.55 + £0.00 = £11.55 \text{ Employee's NIC due to date.}$$

Step 6. Director's NIC rebate

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

Not applicable

Step 7. Director's net NICs

$$\text{Step 5} - £11.55$$

MINUS

$$\text{Step 6} - £0.00$$

$$= £11.55 \text{ Employee's net NICs due to date (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

MINUS

Employee's net NICs paid to date

£0.00

= £11.55 Employee's net NICs due this period

Step 8. Employer's NICs

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

£105 x 12.8% = £13.44

PLUS

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

£0.00 x 12.8% = £0.00

= £13.44 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 – £13.44

MINUS

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

= £13.44 Employer's net NICs due to date

MINUS

Employer's net NICs paid to date

£0.00

= £13.44 Employer's net NICs due this period

Step 11. Total NICs

Step 7 – £11.55

PLUS

Step 10 – £13.44

= £24.99 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

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

$(£33,000 - £5,000) - (£33,000 - £32,760) = £27,760$

<sup>#</sup> 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

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

$£33,000 - £32,760 = £240$

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)

$£27,760 \times 9.4\% = £2,609.44$

PLUS

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

$$£240 \times 1\% = £2.40$$

$$= £2,609.44 + £2.40 = £2,611.84 \text{ Employee's NIC due to date.}$$

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 – £2,611.84

MINUS

Step 6 – £0.00

= £2,611.84 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)

$$£27,760 \times 9.3\% = £2,581.68$$

PLUS

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

$$£240 \times 12.8\% = £30.72$$

= £2,612.40 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 – £2,612.40

MINUS

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

= £2,612.40 Employer's net NICs due to date

Step 11. Total NICs

Step 7 – £2,611.84

PLUS

Step 10 – £2,612.40

= £5,224.24 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>A</b>	£4,264	£631	£105	£24.99	£11.55
<b>D</b>			£27,760	£5,224.24	£2,611.84

## EXAMPLE 9

**A Director for the whole tax year joins the company's contracted-out salary related occupational pension scheme on 1st May 2005. He earned £4,000 before the change and £24,000 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

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

$$£24,000 - £4,264 = £19,736$$

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

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

$$(£24,000 - £4,264) - (£24,000 - £4,895) = £631$$

<sup>#</sup> 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

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

$$(£24,000 - £4,895) - (£24,000 - £32,760) = £19,105$$

<sup>#</sup> 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

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

$$£24,000 - £32,760 = £0.00$$

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)

$$£19,105 \times 9.4\% = £1,795.87$$

PLUS

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

$$£0.00 \times 1\% = £0.00$$

$$= £1,795.87 + £0.00 = £1,795.87 \text{ Employee's NIC due to date.}$$

Step 6. Director's NIC rebate

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

$$£631 \times 1.6\% = £10.096 = £10.10$$

Step 7. Director's net NICs

$$\text{Step 5} - £1,795.87$$

MINUS

$$\text{Step 6} - £10.10$$

$$= £1,785.77 \text{ Employee's net NICs due this period (if result is negative enter zero in column 1e and carry forward balance to Step 10)}$$

Step 8. Employer's NICs

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

$$£19,105 \times 9.3\% = £1,776.765 = £1,776.76$$

PLUS

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

$$£0.00 \times 12.8\% = £0.00$$

= £1,776.76 Employer's NICs due to date

Step 9. Employer's NIC rebate

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

$$£631 \times 3.5\% = £22.085 = £22.08$$

= £22.08 Employer's rebate due to date

Step 10. Employer's net NICs

Step 8 – £1,776.76

MINUS

Step 9 – £22.08 (include any minus figure from Step 7)

= £1,754.68 Employer's net NICs due this period

Step 11. Total NICs

Step 7 – £1,785.77

PLUS

Step 10 – £1,754.68

= £3,540.45 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

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

$$(\pounds 28,000 - \pounds 24,000) - (\pounds 28,000 - \pounds 32,760) = \pounds 4,000$$

<sup>#</sup> 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

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

$$\pounds 4,000 - \pounds 32,760 = \pounds 0.00$$

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)

$$\pounds 4,000 \times 11\% = \pounds 440$$

PLUS

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

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

$$= \pounds 440 + \pounds 0.00 = \pounds 440 \text{ Employee's NIC due to date.}$$

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 – £440

MINUS

Step 6 – £0.00

= £440 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)

£4,000 x 12.8% = £512

PLUS

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

£0.00 x 12.8% = £0.00

= £512 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 – £512

MINUS

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

= £512 Employer's net NICs due this period

Step 11. Total NICs

Step 7 – £440

PLUS

Step 10 – £512

= £952 Total employer and employee NICs (enter in column 1d - this could be a minus figure).

NICs must be recorded on the P11 as follows:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>D</b>	£4,264	£631	£19,105	£3,540.45	£1,785.77
<b>A</b>			£4,000	£952	£440

## EXAMPLE 10

**A Director first appointed on 5th May 2005 has an APP. He joins his company's contracted-out COSR scheme on 11th November 2005 and reaches age 65 on 15th January 2006. He earns £15,000 from 5th May 2005 to 11th November 2005. £10,000 from 11th November 2005 to 15th January 2006 and £5,000 from 15th January 2006 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 2005/2006 tax year from 5th May 2005 to 5th April 2006.**

Pro rata Limits

LEL	£82 x 48	=	£3,936
UEL	£630 x 48	=	£30,240
ET	£4,895 ÷ 52 x 48	=	£4,519

### Not Contracted-out NICs - Category A

Step 1. Earnings up to and including LEL

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

$$£15,000 - £3,936 = £11,064$$

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

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

$$(£15,000 - £3,936) - (£15,000 - £4,519) = £583$$

<sup>#</sup> 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

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

$$(£15,000 - £4,519) - (£15,000 - £30,240) = £10,481$$

# 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

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

$£15,000 - £30,240 = £0.00$

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)

$£10,481 \times 11\% = £1,152.91$

PLUS

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

$£0.00 \times 1\% = £0.00$

$= £1,152.91 + £0.00 = £1,152.91$  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 – £1,152.91

MINUS

Step 6 – £0.00

= £1,152.91 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)

$$£10,481 \times 12.8\% = £1,341.57$$

PLUS

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

$$£0.00 \times 12.8\% = £0.00$$

£1,341.57 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 - £1,341.57

MINUS

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

= £1,341.57 Employer's net NICs due this period

Step 11. Total NICs

Step 7 - £1,152.91

PLUS

Step 10 - £1,341.57

= £2,494.48 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

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

$$((£25,000 - £15,000) - (£25,000 - £30,240)) = £10,000$$

<sup>#</sup> 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

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

$$£25,000 - £30,240 = £0.00$$

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 9.3% = £930

PLUS

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

£0.00 x 12.8% = £0.00

= £930 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 – £930

MINUS

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

= £930 Employer's net NICs due this period

Step 11. Total NICs

Step 7 – £940

PLUS

Step 10 – £930

= £1,870 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

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

$$((£30,000 - £25,000) - (£30,000 - £30,240)) = £5,000$$

<sup>#</sup> 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

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

$$£30,000 - £30,240 = £0.00$$

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:

	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>
<b>A</b>	£3,936	£583	£10,481	£2,494.48	£1,152.91
<b>D</b>			£10,000	£1,870.00	£940.00
<b>C</b>			£5,000	£640.00	£0.00

**Earnings Bands and NICs Percentage Rates**

TIER	VALUE	2005/06	% 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	32,760+	<b>BAND D</b>	1%	1%	1%	NIL	1%	1%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
4	UEL	32,760	<b>BAND C</b>	11%	9.4%	4.85%	NIL	1%	1%	12.8%	12.8%	11.8%	9.3%	11.8%	9.3%	11.8%	11.8%	11.8%
3	ET	4895	<b>BAND B#</b>	0%	1.6%	0%	NIL	0%	1.6%	0%	NIL	0%	3.5%	1%	3.5%	1%	3.5%	1%
2	LEL	4264	<b>BAND A</b>	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

**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 PW PX PY

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

SA SB SC SE 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:**

PL PM PN PP PR PS PT

SG SH SJ SK SL SN SP SR SS ST SX SY SZ

### **Update on prefix introduction dates**

- PK has been in use since August 2004. It is likely to expire February/March 2005 and will be followed by PL.
- SE has been in use since February 2004. It is likely to expire March/April 2005 and will be followed by SG.

## Notes