



Simplified Deductions Scheme for employers

Important changes to National Insurance System,
please read instruction pages carefully.

Use from
6 April 2000 to
5 April 2001

Save money - avoid errors

You may find this checklist useful when completing your end of year returns:

- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing state pension age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- when completing your P14s:
 - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
 - is the correct category of contribution shown? This is usually either A, B, C, D, E, F or G
 - have you any Class 1A to enter? This should be shown as category Y and no earnings figure should be recorded in columns 1a, 1b or 1c. Record details of your Class 1A National Insurance contributions payment in column 1d
 - are you entitled to claim any National Insurance contributions Holiday? If so, this should be shown as category P. No earnings figures should be recorded in columns 1a, 1b or 1c. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1d of the P14
 - for category C contributions, do not record an earnings figure in columns 1a and 1b
 - have you checked that your addition is correct before entering the contribution amounts?
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, or mariners' equivalent, don't forget to show the relevant Scheme Contracted-out Number on the P14

Something you may wish to consider throughout the year to make sure the correct information is held:

- make sure your staff know they must notify you and the Inland Revenue National Insurance Contributions Office of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B, E or G contributions

Contents

	Page
Important changes to the National Insurance system announced by the Chancellor of the Exchequer in his Budget Statement of 17 March 1998	1
General information about National Insurance	2
Employer's Helpline	4
A - Weekly table for not contracted-out standard rate contributions	5
A - Monthly table for not contracted-out standard rate contributions	9
B - Weekly table for not contracted-out reduced rate contributions.....	14
B - Monthly table for not contracted-out reduced rate contributions.....	18
C - Weekly table for not contracted-out employer only contributions	23
C - Monthly table for not contracted-out employer only contributions	27

Changes for the 1999/2000 tax year

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 1999/2000 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Contributions Agency will inform you of any further changes before 6 April 1999.

Important changes to the National Insurance system announced by the Chancellor of the Exchequer in his Budget Statement of 17 March 1998

General

In his Budget Statement of March 1998, the Chancellor of the Exchequer announced radical reforms to the National Insurance system. The layout of these tables has been amended to reflect those changes.

Details of the changes are as follows:

Employees

Abolition of the 2% initial percentage rate on earnings up to and including the Lower Earnings Limit. The Lower Earnings Limit for 1999/2000 is £66.00.

For earnings above the Lower Earnings Limit, National Insurance will be due on earnings up to and including the Upper Earnings Limit at 10% in employment which is not contracted-out of the State Earnings Related Pension Scheme and at 8.4% in employment which is contracted-out of the State Earnings Related Pension Scheme.

For example:

Weekly earnings of £66.00, employee National Insurance contributions due = NIL

*Weekly earnings of £67.00, employee National Insurance contributions due = £0.10
(£67 - £66 = £1 x 10% = £0.10)*

*Weekly earnings of £84.00, employee National Insurance contributions due = £1.80
(£84 - £66 = £18 x 10% = £1.80)*

Employers

Abolition of secondary National Insurance contributions on earnings up to and including the Lower Earnings Limit.

Introduction of a 'nil rate band' for secondary National Insurance contributions on earnings above the Lower Earnings Limit, up to and including the Earnings Threshold. The Earnings Threshold for 1999/2000 is £83.00. This means that employers will not start to pay their share of National Insurance contributions until earnings exceed the Earnings Threshold.

Replacement of the employers 3%, 5%, 7% and 10% rates with a single employers' National Insurance rate from 6 April 1999. This single rate has been set at 12.2% for 1999/2000.

For example:

Weekly earnings of £66.00, employer National Insurance contributions due = NIL

Weekly earnings of £67.00, employer National Insurance contributions due = NIL

Weekly earnings of £83.00, employer National Insurance contributions due = NIL

*Weekly earnings of £84.00, employer National Insurance contributions due = £0.12
(£84 - £83 = £1 x 12.2% = £0.12)*

For full instructions on how to complete form P12, see *how to fill in the Simplified Deduction Card*, Guide P16.

General information about National Insurance

Introduction

This leaflet gives a simple outline of the National Insurance system and contains tables you will need each time you pay wages.

If you need more detailed information, please contact the Annual Pack Orderline or your local Inland Revenue (National Insurance) office and ask for the *Employer's Quick Guide to Pay As You Earn and National Insurance contributions*, CWG1.

National Insurance contributions

If an employee is aged 16 or over, you may have to pay National Insurance contributions for them. National Insurance contributions are made up of:

- the employee's contribution, which you deduct from their earnings each time you pay wages **and**
- the employer's contribution

It is your responsibility to send **both** the above contributions to the Inland Revenue.

National Insurance contributions are only payable if your employee's earnings are **above** the Lower Earnings Limit for the pay interval, currently £66 weekly or £286 monthly.

When to start and stop using the tables

Only use these tables in the 1999/2000 tax year, ie start using them from **6 April 1999** and stop using them by **5 April 2000**.

Completing form P12, Deductions Card

You must write on form P12, Deductions Card:

Step	Action
------	--------

- | | |
|---|--|
| 1 | your employee's National Insurance number. If your employee does not know their National Insurance number, please ask your employee to contact the Inland Revenue (National Insurance) office. You must deduct National Insurance contributions even if you do not yet know your employee's National Insurance number. If your employee does not provide it, see <i>National Insurance Numbers</i> , CWG1 Card 3 |
| 2 | the correct National Insurance contribution Table letter for the employee in the first space in the column headed 'National Insurance contribution Table Letter': <ul style="list-style-type: none">• at the beginning of the tax year or• when the employee starts working for you |
| 3 | details of National Insurance contributions and any Statutory Sick Pay and Statutory Maternity Pay, please see <i>How to fill in the Simplified Deduction Card P12</i> , Guide P16. This guide also tells you when to pay National Insurance contributions to the Inland Revenue Accounts Office |

Identifying the correct table to use

The three different sets of tables under letters A, B and C each contain two tables, for:

- weekly pay intervals **and**
- monthly pay intervals

The letters A, B and C correspond with the table letter under which National Insurance contributions are payable.

It is important that you use the right table for each employee.

If National Insurance contributions are not due under table letter A, B or C you will need to use a table from a different leaflet.

Table A

Use this table for:

- all male employees aged 16 to 64 and in not contracted-out employment
- all female employees aged 16 to 59 who are in not contracted-out employment and paying standard rate employee's National Insurance contributions
- any employee with an Appropriate Personal Pension

Table B

Use this table for married women or widows:

- aged under 60 in not contracted-out employment **and**
- who are entitled to pay employee's contributions at the reduced rate

For these women, you **must** have a **valid**:

- form CA4139 or CF383, Certificate of Election **or**
- form CF380A, Certificate of Reduced Liability

Table C

Use this table for all:

- men aged 65 or over and women aged 60 or over, for whom you hold a valid certificate CA4140 or CF384
- employees who are in not contracted-out employment, for whom you hold form CA2700 allowing them to defer payment of employee's contributions

How to use the tables

Step	Action
------	--------

- | | |
|---|--|
| 1 | decide which table, A, B or C and weekly or monthly, is the right table for the employee |
| 2 | look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay |
| 3 | record the figures in each column of the table onto the employee's Deductions Card, form P12 |

Adapting these tables for pay intervals other than weekly or monthly

If the employee is paid in multiples of a week or a month:

Step	Action
1	divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
2	find the amount of contributions due for the average weekly or monthly amount
3	multiply the amount of National Insurance contributions by the number of weeks or months that the earnings are paid for
4	record the multiplied amounts on form P12, Deductions Card

Statutory Sick Pay and Statutory Maternity Pay

If your employee earns enough to pay National Insurance contributions, you will normally have to pay:

- Statutory Sick Pay if they are off work because of illness
- Statutory Maternity Pay if they are off work to have a baby

See the *Employer's Quick Guide to PAYE and NICs*, CWG1, Card 15 for advice on Statutory Sick Pay, and Card 16 for advice on Statutory Maternity Pay.

Further information

For more information about National Insurance, Statutory Sick Pay and Statutory Maternity Pay, please contact the Annual Pack Orderline on 0845 7 646 646 and ask for a copy of the *Employer's Quick Guide to PAYE and NICs*, CWG1. You can also contact the Employer's Helpline for advice.

Employer's Helpline

For the price of a local call, you can now telephone one number to obtain expert guidance on all aspects of National Insurance including Statutory Sick Pay and Statutory Maternity Pay, general PAYE inclusive of P11D, Tax Credits, Student Loan repayments and basic VAT registration.

Call now on 0845 7 143 143

The service is available for PAYE, P11D, TAX CREDITS AND STUDENT LOAN REPAYMENTS ENQUIRIES:

Monday to Friday from 8.00 to 20.00

Saturdays, Sundays and Bank Holidays from 8.00 to 17.00
(Except Christmas Day, Boxing Day and New Years Day)

Service is available for National Insurance, Statutory Sick Pay and Statutory Maternity Pay enquiries from Monday to Friday from 8.30 to 17.00

Customers with hearing and/or speech difficulties, who have a textphone, can call on 0845 7 419 402 - Monday to Friday from 8.30 to 17.00

Random calls are listened to/recorded for training purposes and maintaining standards. These tapes are erased after use. If you do not want to have your call recorded, please tell the operator. These procedures comply with OFTEL regulations.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

If your employee earns more than £284 a week, contact the Employer's Orderline on 0845 7 646 646 for NI Tables: Not contracted-out contributions for employers, leaflet CA38

Monthly table for not contracted-out standard rate contributions for use from 6 April 1999 to 5 April 2000

Use this table for:

- employees who are age 16 or over and under State pension age (65 for men, 60 for women)
- employees who have an Appropriate Personal Pension

Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see Table B
- employees who are State pension age or over, see Table C
- employees for whom you hold form CA2700, see Table C

Completing Deductions Card, form P12 or substitute:

- enter 'A' in the space provided on form P12, Deductions Card
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P12, Deductions Card

If the exact gross pay is not shown in the table, use the next smaller figure shown.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£	£	£ P	£ P	£ P	£ P
Up to and including 285.99	No NIC Liability, make no entries on forms P11 and P14						
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

▼ for information only - do not enter on form P12, Deductions Card

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

▼ for information only - do not enter on form P12, Deductions Card

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

If your employee earns more than £1170 a month, contact the Employer's Orderline on 0845 7 646 646 for *NI Tables: Not contracted-out contributions for employers*, leaflet CA38

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the employee's Earnings Threshold	Earnings above the employee's Earnings Threshold, up to and including the employer's Earnings Threshold	Earnings above the employer's Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

▼ for information only - do not enter on form P12, Deductions Card

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

If your employee earns more than £284 a week, contact the Employer's Orderline on 0845 7 646 646 for *NI Tables: Not contracted-out contributions for employers*, leaflet CA38

Monthly table for not contracted-out reduced rate contributions for use from 6 April 1999 to 5 April 2000

B

Contribution table letter

Use this table for:

- married women or widows with the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A

Do not use this table for:

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see Table C

Completing Deductions Card, form P12 or substitute:

- enter 'B' in the space provided on form P12, Deductions Card
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P12, Deductions Card. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish

If the exact gross pay is not shown in the table, use the next smaller figure shown.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1f	
£	£	£	£	£ P	£ P	£ P	£ P
Up to and including 285.99	No NIC Liability, make no entries on forms P11 and P14						
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

▼ for information only - do not enter on form P12, Deductions Card

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

▼ for information only - do not enter on form P12, Deductions Card

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£	£	£ P	£ P	£ P	£ P
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13
160	66	17	77	15.07	7.94	0.51	7.13

If your employee earns more than £1170 a month, contact the Employer's Orderline on 0845 7 646 646 for *NI Tables: Not contracted-out contributions for employers*, leaflet CA38

Weekly table for not contracted-out employer only contributions for use from 6 April 1999 to 5 April 2000

Contribution table letter



Use this table for:

- employees who are State pension age (65 for men, 60 for women) or over, for whom you hold a valid certificate CA4140 or CF384
- employees for whom you hold form CA2700

Completing Deductions Card, form P12 or substitute:

- enter 'C' in the space provided on form P12, Deductions Card
- copy the figures in column 1d of the table to column 1d of form P12, Deductions Card. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish

If the exact gross pay is not shown in the table, use the next smaller figure shown.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P
Up to and including 65.99	No NIC Liability, make no entries on forms P11 and P14				
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94

▼ for information only - do not enter on form P12, Deductions Card

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94

If your employee earns more than £284 a week, contact the Employer's Orderline on 0845 7 646 646 for NI Tables: Not contracted-out contributions for employers, leaflet CA38

Monthly table for not contracted-out employer only contributions for use from 6 April 1999 to 5 April 2000

Contribution table letter



Use this table for:

- employees who are State pension age (65 for men, 60 for women) or over, for whom you hold a valid certificate CA4140 or CF384
- employees for whom you hold form CA2700

Completing Deductions Card, form P12 or substitute:

- enter 'C' in the space provided on form P12, Deductions Card
- copy the figures in column 1d of the table to column 1d of form P12, Deductions Card. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish

If the exact gross pay is not shown in the table, use the next smaller figure shown.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) 1a	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold 1b	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold 1c	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL 1d	Total of employer's contributions payable 1e
£	£	£	£	£ P	£ P
Up to and including 285.99	No NIC Liability, make no entries on forms P11 and P14				
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL)	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of employer's contributions payable
	1a	1b	1c	1d	1e
£	£	£	£	£ P	£ P
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94
160	66	17	77	15.07	7.94

If your employee earns more than £1170 a month, contact the Employer's Orderline on 0845 7 646 646 for *NI Tables: Not contracted-out contributions for employers*, leaflet CA38

This leaflet gives general guidance only and should not be treated as a complete and authoritative statement of the law.

Leaflet CA37 from April 2000.
Prepared by Inland Revenue
National Insurance Contributions Office, Publications,
Newcastle upon Tyne.
Printed in the UK.
Available on the Internet.
Our address is: www.inlandrevenue.gov.uk