



Inland  
Revenue

# Contracted-out contributions for employers with Contracted-out Salary Related Schemes

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

Use from  
6 April 2000 to  
5 April 2001

# Save money - avoid errors

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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, 1c or 1d. Record details of your Class 1A National Insurance contributions payment in column 1e
  - 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, 1c or 1d. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1e of the P14
  - for category C contributions, do not record an earnings figure in columns 1a, 1b, 1c or 1d
  - 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.

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## *Important message*

You must not use the tables in this leaflet to work out National Insurance contributions if you have a Contracted-out Money Purchase Scheme. If you have a Contracted-out Money Purchase Scheme use the tables in *National Insurance Tables for Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes, leaflet CA43*

## *Changes for the 2000/2001 tax year*

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2000/2001 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2000.

# Important changes to the National Insurance system announced by the Chancellor of the Exchequer in his Budget Statement of 9 March 1999

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## General

In his Budget Statement of March 1999, the Chancellor of the Exchequer announced changes to the way in which Class 1 National Insurance contributions for employees and employers will be calculated, recorded and reported from 6 April 2000. These changes follow on from those announced by the Chancellor on 17 March 1998. The layout of these tables has been amended to reflect those changes. Details of the changes are as follows:

## Employees

Introduction of a 'nil rate band' for primary National Insurance contributions on earnings at the Lower Earnings Limit, up to and including the Employee Earnings Threshold. This will mean that employees will not start to pay their share of National Insurance contributions until their earnings exceed the Employee's Earnings Threshold.

*The Lower Earnings Limit for 2000/2001 is £67.00 per week*

*The Employee's Earnings Threshold for 2000/2001 is £76.00 per week*

*The Upper Earnings Limit for 2000/2001 is £535.00 per week.*

National Insurance contributions will be due on all earnings above the Employee's Earnings Threshold, 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 £67.00, employee National Insurance contributions due = NIL*

*Weekly earnings of £68.00, employee National Insurance contributions due = NIL*

*Weekly earnings of £76.00, employee National Insurance contributions due = NIL*

*Weekly earnings of £77.00, employee National Insurance contributions due = £0.10 ( $£77 - £76 = £1 \times 10\% = £0.10$ )\*.*

## Employers

Employers will not start to pay their share of National Insurance contributions until earnings exceed the Employer's Earnings Threshold.

*The Employer's Earnings Threshold for 2000/2001 is £84.00 per week.*

National Insurance contributions will be due on all earnings above the Employer's Earnings Threshold, at 12.2% in employment which is not contracted-out of the State Earnings Related Pension Scheme, 9.2% in employment which is in a COSR scheme, and at 11.6% in employment which is in a contracted-out Money Purchase Scheme.

### *For example:*

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

*Weekly earnings of £68.00, employer National Insurance contributions due = NIL*

*Weekly earnings of £84.00, employer National Insurance contributions due = NIL*

*Weekly earnings of £85.00, employer National Insurance contributions due = £0.12 ( $£85 - £84 = £1 \times 12.2\% = £0.12$ )\*.*

For instructions on how to complete form P11, see the *Employer's Quick Guide to PAYE and NICs*, CWG1, an example form P11 is also shown on page 6.

*\* Exact % method used in calculation.*

# Using these tables to work out National Insurance contributions

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## Introduction

You can work out National Insurance contributions by using either:

- these tables **or**
- the exact percentage method.

For information about using the exact percentage method, please see CWG1, Card 11.

For general information about National Insurance contributions, see the *Employer's Quick Guide to PAYE and NICs*, CWG1.

## Are you using the right tables?

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

**Only** use these tables between **6 April 2000** and **5 April 2001**, ie the 2000/2001 tax year.

Only use the tables if:

- you have your own occupational pension scheme which is contracted-out of the State Earnings Related Pension Scheme
- it is a Contracted-out Salary Related Scheme or Contracted-out Mixed Benefit Scheme **and**
- the employee is a member of the scheme.

If you have such a scheme, you will have been allocated an Employer's Contracting-out Number by the Contributions Agency.

**Do not** use these tables for:

- **employees in a Contracted-out Money Purchase Scheme.** If you have one, use the tables in the *National Insurance Tables: Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes*, leaflet CA43, for these employees
- men who are aged 65 or over
- women who are aged 60 or over **or**
- employees who choose an Appropriate Personal Pension instead of:
  - a contracted-out occupational pension scheme **or**
  - the State Earnings Related Pension Scheme.

Use *National Insurance Tables: Not contracted-out contributions for employers*, leaflet CA38 for these employees.

## About these tables

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

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

The letters D, E and C correspond with the contribution Table letter under which National Insurance contributions are payable.

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## Identifying the correct table to use

### Table D

Use this table for:

- all male employees aged 16 to 64 and in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme **and**
- all female employees aged 16 to 59 who are in your Contracted-out Salary Related Scheme and paying standard rate employee's contributions.

### Table E

Use this table for married women or widows:

- aged under 60 in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme **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 employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700 authorising deferment of employee's contributions.

## How to use these tables

Step	Action
1	decide which table, D, E 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 Working Sheet, form P11. See the example on page 7

**Note:** The column headings on the tables, including the column numbers, correspond to the headings and numbers on the Deductions Working Sheet, form P11.

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## Adapting these tables for pay intervals other than weekly or monthly

If the employee is paid in multiples of a week or 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 National Insurance 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 their Deductions Working Sheet, form P11

To adapt these tables to work out National Insurance contributions for a company director, see CWG1, Card 13.

## General information

The first earnings figure in each table is the next amount above the Lower Earnings Limit (£67 weekly or £291 monthly). This is because earnings between the Lower Earnings Limit and the Employee's Earnings Threshold must be recorded on form P11 and P14 to protect the employee's entitlement to benefit, even though no NICs are due on those earnings.

The last earnings figure in each table is the Upper Earnings Limit (£535 weekly or £2319 monthly). This is because no employee's contributions are due on those earnings above the Upper Earnings Limit.

The employee pays no contributions on earnings between the Lower Earnings Limit and the Employee's Earnings Threshold (£76 weekly or £329 monthly).

The employer pays no contributions on earnings between the Lower Earnings Limit and the Employer's Earnings Threshold (£84 weekly or £365 monthly).

The figures in the left hand column of each table show steps between the Lower and Upper Earnings Limits. The National Insurance contribution liability for each step is calculated at the mid-point of the step so you and your employee may pay slightly more or less than if you used the exact percentage method.

The figures shown in each table are based on the earnings limits and percentage rates shown on page 5.

## Where can I get more copies of these tables?

These tables are issued automatically to all employers who have a contracting-out certificate. If you need more or fewer copies, please write to:

Contracted-Out Employments Group  
Inland Revenue  
National Insurance Contributions Office  
Longbenton  
Newcastle-upon-Tyne  
NE98 1ZZ

When you write please tell us:

- your Employer's Contracting-out Number
- any change of address **and**
- the names and addresses of any subsidiary companies or branches that need copies.

You cannot get copies of these tables from your local Inland Revenue office.

# Earnings limits and National Insurance contribution rates

Earnings limits	Employee's contribution			Employer's contribution	NIC rebate on earnings above the LEL, up to and including the Employee's Earnings Threshold	NIC rebate on earnings above the LEL, up to and including the Employer's Earnings Threshold
	Contribution Table letter D	Contribution Table letter E	Contribution Table letter C	Table letters D, E and C		
Below £67.00 weekly or Below £291.00 monthly or Below £3484.00 yearly	Nil	Nil	Nil	Nil	Nil	Nil
£67.00 to £76.00 weekly or £291.00 to £329.00 monthly or £3484.00 to £3952.00 yearly	0%	0%	Nil	0%	1.6% on earnings from £67.01, up to and including £76.00 (or monthly or annual equivalents)	3% on earnings from £67.01, up to and including £84.00 (or monthly or annual equivalents)
£76.01 to £84.00 weekly or £329.01 to £365.00 monthly or £3952.01 to £4385.00 yearly	8.4% on earnings above the Employee's Earnings Threshold	3.85% on earnings above the Employee's Earnings Threshold	Nil	0%		
£84.01 to £535.00 weekly or £365.01 to £2319.00 monthly or £4385.01 to £27820.00 yearly			Nil	9.2% on earnings above the Employer's Earnings Threshold		
Over £535.00 weekly or over £2319.00 monthly or over £27820.00 yearly	8.4% on earnings above the Employee's Earnings Threshold, up to and including the UEL then <b>NIL</b> on earnings above the UEL	3.85% on earnings above the Employee's Earnings Threshold, up to and including the UEL then <b>NIL</b> on earnings above the UEL	Nil	9.2% on all earnings above the Employer's Earnings Threshold, up to and including the UEL, then 12.2% on all earnings above the UEL		

## 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.

# An example of working out and recording National Insurance contributions using the exact percentage method, where the employee is a member of your Contracted-out Salary Related scheme

A monthly paid male employee in your Contracted-out Salary Related scheme earns £889.90, payable on 30 April 2000 (tax month 1).

National Insurance contributions are due under Monthly Table letter D.

Primary (employee's) contributions due:  
 $(889.90 - 329) \times 8.4\% = 560.90 \times 8.4\% = 47.115 = £47.11$

Secondary (employer's) contributions due:  
 $(889.90 - 365) \times 9.2\% = 524.90 \times 9.2\% = 48.290 = £48.29$

Total (employers + employee's) contributions due = £95.40

NIC rebate due on earnings between the Lower Earnings Limit and the Employee's Earnings Threshold:  
 $(329 - 291) \times 1.6\% = 0.61$

NIC rebate due on earnings between the Lower Earnings Limit and the Employer's Earnings Threshold:  
 $(365 - 291) \times 3\% = 2.22$

## Extract from Form P11

		National Insurance contributions <small>Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit</small>													
Month no	Week no <small>For Employer's use</small>	Earnings details				Contribution details				Rebate details		Statutory Sick Pay in the week or month included in column 2	Statutory Maternity Pay in the week or month included in column 2	Student Loan Deductions  <small>Whole pounds only</small>	
		1a £	1b £	1c £	1d £	1e £ p	1f £ p	1g £ p	1h £ p	1i £ p	1j £ p				1k £
1	1														
	2														
	3														
1	4	291	38	36	524	95.40	47.11	0.61	2.22						

For tips on completing form P11, see CWG1, Card 11.

For an example of a completed form P11, see CWG1, Card 8.

# An example of working out National Insurance contributions using these tables and recording figures on form P11

## Example

A monthly paid male employee in not contracted-out employment earns £889.90, payable on 30 April 2000 (tax month 1).

National Insurance contributions are due under Monthly Table letter D. The nearest lower figure to £889.90 is £887. Record the figures shown in the table onto the employee's form P11.

## Extract from Monthly table D

▼ 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	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
887	291	38	36	522	95.25	47.04	0.61	2.22	48.21

## Extract from Form P11

		National Insurance contributions										Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit		
Month no	Week no	Earnings details				Contribution details				Rebate details		Statutory Sick Pay in the week or month included in column 2	Statutory Maternity Pay in the week or month included in column 2	Student Loan Deductions
		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	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c					
		1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	1k		
		£	£	£	£	£ p	£ p	£ p	£ p	£ p	£ p	£ p		
1	1													
	2													
	3													
1	4	291	38	36	522	95.25	47.04	0.61	2.22					

For tips on completing form P11, see CWG1, Card 11.

For an example of a completed form P11, see CWG1, Card 8.

# Weekly table for Contracted-out Salary Related standard rate contributions for use from 6 April 2000 to 5 April 2001

Contribution table letter

**D**

## Use this table for:

- employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State pension age (65 for men, 60 for women).

## Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see table E
- employees who are State pension age or over, see leaflet CA38
- employees for whom you hold form CA2700, see table C
- employees who have an Appropriate Personal Pension, see leaflet CA38
- employees contracted-out in a Contracted-out Money Purchase Scheme, see leaflet CA43.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'D' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1h of the table to columns 1a-1h of form P11 on the line next to the tax week in which the employee is paid.

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

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ 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 <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 66.99	No NIC Liability, make no entries on forms P11 and P14								
67	67	0	0	0	0.00	0.00	0.00	0.00	0.00
68	67	1	0	0	0.00	0.00	0.02	0.03	0.00
69	67	2	0	0	0.00	0.00	0.03	0.06	0.00
70	67	3	0	0	0.00	0.00	0.05	0.09	0.00
71	67	4	0	0	0.00	0.00	0.06	0.12	0.00
72	67	5	0	0	0.00	0.00	0.08	0.15	0.00
73	67	6	0	0	0.00	0.00	0.10	0.18	0.00
74	67	7	0	0	0.00	0.00	0.11	0.21	0.00
75	67	8	0	0	0.00	0.00	0.13	0.24	0.00
76	67	9	0	0	0.00	0.00	0.14	0.27	0.00
77	67	9	1	0	0.13	0.13	0.14	0.30	0.00
78	67	9	2	0	0.21	0.21	0.14	0.33	0.00
79	67	9	3	0	0.29	0.29	0.14	0.36	0.00
80	67	9	4	0	0.38	0.38	0.14	0.39	0.00
81	67	9	5	0	0.46	0.46	0.14	0.42	0.00
82	67	9	6	0	0.55	0.55	0.14	0.45	0.00
83	67	9	7	0	0.63	0.63	0.14	0.48	0.00
84	67	9	8	0	0.71	0.71	0.14	0.51	0.00
85	67	9	8	1	0.94	0.80	0.14	0.51	0.14
86	67	9	8	2	1.11	0.88	0.14	0.51	0.23
87	67	9	8	3	1.29	0.97	0.14	0.51	0.32
88	67	9	8	4	1.46	1.05	0.14	0.51	0.41
89	67	9	8	5	1.64	1.13	0.14	0.51	0.51
90	67	9	8	6	1.82	1.22	0.14	0.51	0.60
91	67	9	8	7	1.99	1.30	0.14	0.51	0.69
92	67	9	8	8	2.17	1.39	0.14	0.51	0.78
93	67	9	8	9	2.34	1.47	0.14	0.51	0.87
94	67	9	8	10	2.52	1.55	0.14	0.51	0.97
95	67	9	8	11	2.70	1.64	0.14	0.51	1.06
96	67	9	8	12	2.87	1.72	0.14	0.51	1.15

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
97	67	9	8	13	3.05	1.81	0.14	0.51	1.24
98	67	9	8	14	3.22	1.89	0.14	0.51	1.33
99	67	9	8	15	3.40	1.97	0.14	0.51	1.43
100	67	9	8	16	3.58	2.06	0.14	0.51	1.52
101	67	9	8	17	3.75	2.14	0.14	0.51	1.61
102	67	9	8	18	3.93	2.23	0.14	0.51	1.70
103	67	9	8	19	4.10	2.31	0.14	0.51	1.79
104	67	9	8	20	4.28	2.39	0.14	0.51	1.89
105	67	9	8	21	4.46	2.48	0.14	0.51	1.98
106	67	9	8	22	4.63	2.56	0.14	0.51	2.07
107	67	9	8	23	4.81	2.65	0.14	0.51	2.16
108	67	9	8	24	4.98	2.73	0.14	0.51	2.25
109	67	9	8	25	5.16	2.81	0.14	0.51	2.35
110	67	9	8	26	5.34	2.90	0.14	0.51	2.44
111	67	9	8	27	5.51	2.98	0.14	0.51	2.53
112	67	9	8	28	5.69	3.07	0.14	0.51	2.62
113	67	9	8	29	5.86	3.15	0.14	0.51	2.71
114	67	9	8	30	6.04	3.23	0.14	0.51	2.81
115	67	9	8	31	6.22	3.32	0.14	0.51	2.90
116	67	9	8	32	6.39	3.40	0.14	0.51	2.99
117	67	9	8	33	6.57	3.49	0.14	0.51	3.08
118	67	9	8	34	6.74	3.57	0.14	0.51	3.17
119	67	9	8	35	6.92	3.65	0.14	0.51	3.27
120	67	9	8	36	7.10	3.74	0.14	0.51	3.36
121	67	9	8	37	7.27	3.82	0.14	0.51	3.45
122	67	9	8	38	7.45	3.91	0.14	0.51	3.54
123	67	9	8	39	7.62	3.99	0.14	0.51	3.63
124	67	9	8	40	7.80	4.07	0.14	0.51	3.73
125	67	9	8	41	7.98	4.16	0.14	0.51	3.82
126	67	9	8	42	8.15	4.24	0.14	0.51	3.91
127	67	9	8	43	8.33	4.33	0.14	0.51	4.00
128	67	9	8	44	8.50	4.41	0.14	0.51	4.09
129	67	9	8	45	8.68	4.49	0.14	0.51	4.19
130	67	9	8	46	8.86	4.58	0.14	0.51	4.28
131	67	9	8	47	9.03	4.66	0.14	0.51	4.37
132	67	9	8	48	9.21	4.75	0.14	0.51	4.46
133	67	9	8	49	9.38	4.83	0.14	0.51	4.55
134	67	9	8	50	9.56	4.91	0.14	0.51	4.65
135	67	9	8	51	9.74	5.00	0.14	0.51	4.74
136	67	9	8	52	9.91	5.08	0.14	0.51	4.83
137	67	9	8	53	10.09	5.17	0.14	0.51	4.92
138	67	9	8	54	10.26	5.25	0.14	0.51	5.01
139	67	9	8	55	10.44	5.33	0.14	0.51	5.11
140	67	9	8	56	10.62	5.42	0.14	0.51	5.20
141	67	9	8	57	10.79	5.50	0.14	0.51	5.29
142	67	9	8	58	10.97	5.59	0.14	0.51	5.38
143	67	9	8	59	11.14	5.67	0.14	0.51	5.47
144	67	9	8	60	11.32	5.75	0.14	0.51	5.57
145	67	9	8	61	11.50	5.84	0.14	0.51	5.66
146	67	9	8	62	11.67	5.92	0.14	0.51	5.75
147	67	9	8	63	11.85	6.01	0.14	0.51	5.84
148	67	9	8	64	12.02	6.09	0.14	0.51	5.93
149	67	9	8	65	12.20	6.17	0.14	0.51	6.03
150	67	9	8	66	12.38	6.26	0.14	0.51	6.12
151	67	9	8	67	12.55	6.34	0.14	0.51	6.21
152	67	9	8	68	12.73	6.43	0.14	0.51	6.30
153	67	9	8	69	12.90	6.51	0.14	0.51	6.39
154	67	9	8	70	13.08	6.59	0.14	0.51	6.49
155	67	9	8	71	13.26	6.68	0.14	0.51	6.58
156	67	9	8	72	13.43	6.76	0.14	0.51	6.67

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
157	67	9	8	73	13.61	6.85	0.14	0.51	6.76
158	67	9	8	74	13.78	6.93	0.14	0.51	6.85
159	67	9	8	75	13.96	7.01	0.14	0.51	6.95
160	67	9	8	76	14.14	7.10	0.14	0.51	7.04
161	67	9	8	77	14.31	7.18	0.14	0.51	7.13
162	67	9	8	78	14.49	7.27	0.14	0.51	7.22
163	67	9	8	79	14.66	7.35	0.14	0.51	7.31
164	67	9	8	80	14.84	7.43	0.14	0.51	7.41
165	67	9	8	81	15.02	7.52	0.14	0.51	7.50
166	67	9	8	82	15.19	7.60	0.14	0.51	7.59
167	67	9	8	83	15.37	7.69	0.14	0.51	7.68
168	67	9	8	84	15.54	7.77	0.14	0.51	7.77
169	67	9	8	85	15.72	7.85	0.14	0.51	7.87
170	67	9	8	86	15.90	7.94	0.14	0.51	7.96
171	67	9	8	87	16.07	8.02	0.14	0.51	8.05
172	67	9	8	88	16.25	8.11	0.14	0.51	8.14
173	67	9	8	89	16.42	8.19	0.14	0.51	8.23
174	67	9	8	90	16.60	8.27	0.14	0.51	8.33
175	67	9	8	91	16.78	8.36	0.14	0.51	8.42
176	67	9	8	92	16.95	8.44	0.14	0.51	8.51
177	67	9	8	93	17.13	8.53	0.14	0.51	8.60
178	67	9	8	94	17.30	8.61	0.14	0.51	8.69
179	67	9	8	95	17.48	8.69	0.14	0.51	8.79
180	67	9	8	96	17.66	8.78	0.14	0.51	8.88
181	67	9	8	97	17.83	8.86	0.14	0.51	8.97
182	67	9	8	98	18.01	8.95	0.14	0.51	9.06
183	67	9	8	99	18.18	9.03	0.14	0.51	9.15
184	67	9	8	100	18.36	9.11	0.14	0.51	9.25
185	67	9	8	101	18.54	9.20	0.14	0.51	9.34
186	67	9	8	102	18.71	9.28	0.14	0.51	9.43
187	67	9	8	103	18.89	9.37	0.14	0.51	9.52
188	67	9	8	104	19.06	9.45	0.14	0.51	9.61
189	67	9	8	105	19.24	9.53	0.14	0.51	9.71
190	67	9	8	106	19.42	9.62	0.14	0.51	9.80
191	67	9	8	107	19.59	9.70	0.14	0.51	9.89
192	67	9	8	108	19.77	9.79	0.14	0.51	9.98
193	67	9	8	109	19.94	9.87	0.14	0.51	10.07
194	67	9	8	110	20.12	9.95	0.14	0.51	10.17
195	67	9	8	111	20.30	10.04	0.14	0.51	10.26
196	67	9	8	112	20.47	10.12	0.14	0.51	10.35
197	67	9	8	113	20.65	10.21	0.14	0.51	10.44
198	67	9	8	114	20.82	10.29	0.14	0.51	10.53
199	67	9	8	115	21.00	10.37	0.14	0.51	10.63
200	67	9	8	116	21.18	10.46	0.14	0.51	10.72
201	67	9	8	117	21.35	10.54	0.14	0.51	10.81
202	67	9	8	118	21.53	10.63	0.14	0.51	10.90
203	67	9	8	119	21.70	10.71	0.14	0.51	10.99
204	67	9	8	120	21.88	10.79	0.14	0.51	11.09
205	67	9	8	121	22.06	10.88	0.14	0.51	11.18
206	67	9	8	122	22.23	10.96	0.14	0.51	11.27
207	67	9	8	123	22.41	11.05	0.14	0.51	11.36
208	67	9	8	124	22.58	11.13	0.14	0.51	11.45
209	67	9	8	125	22.76	11.21	0.14	0.51	11.55
210	67	9	8	126	22.94	11.30	0.14	0.51	11.64
211	67	9	8	127	23.11	11.38	0.14	0.51	11.73
212	67	9	8	128	23.29	11.47	0.14	0.51	11.82
213	67	9	8	129	23.46	11.55	0.14	0.51	11.91
214	67	9	8	130	23.64	11.63	0.14	0.51	12.01
215	67	9	8	131	23.82	11.72	0.14	0.51	12.10
216	67	9	8	132	23.99	11.80	0.14	0.51	12.19

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
217	67	9	8	133	24.17	11.89	0.14	0.51	12.28
218	67	9	8	134	24.34	11.97	0.14	0.51	12.37
219	67	9	8	135	24.52	12.05	0.14	0.51	12.47
220	67	9	8	136	24.70	12.14	0.14	0.51	12.56
221	67	9	8	137	24.87	12.22	0.14	0.51	12.65
222	67	9	8	138	25.05	12.31	0.14	0.51	12.74
223	67	9	8	139	25.22	12.39	0.14	0.51	12.83
224	67	9	8	140	25.40	12.47	0.14	0.51	12.93
225	67	9	8	141	25.58	12.56	0.14	0.51	13.02
226	67	9	8	142	25.75	12.64	0.14	0.51	13.11
227	67	9	8	143	25.93	12.73	0.14	0.51	13.20
228	67	9	8	144	26.10	12.81	0.14	0.51	13.29
229	67	9	8	145	26.28	12.89	0.14	0.51	13.39
230	67	9	8	146	26.46	12.98	0.14	0.51	13.48
231	67	9	8	147	26.63	13.06	0.14	0.51	13.57
232	67	9	8	148	26.81	13.15	0.14	0.51	13.66
233	67	9	8	149	26.98	13.23	0.14	0.51	13.75
234	67	9	8	150	27.16	13.31	0.14	0.51	13.85
235	67	9	8	151	27.34	13.40	0.14	0.51	13.94
236	67	9	8	152	27.51	13.48	0.14	0.51	14.03
237	67	9	8	153	27.69	13.57	0.14	0.51	14.12
238	67	9	8	154	27.86	13.65	0.14	0.51	14.21
239	67	9	8	155	28.04	13.73	0.14	0.51	14.31
240	67	9	8	156	28.22	13.82	0.14	0.51	14.40
241	67	9	8	157	28.39	13.90	0.14	0.51	14.49
242	67	9	8	158	28.57	13.99	0.14	0.51	14.58
243	67	9	8	159	28.74	14.07	0.14	0.51	14.67
244	67	9	8	160	28.92	14.15	0.14	0.51	14.77
245	67	9	8	161	29.10	14.24	0.14	0.51	14.86
246	67	9	8	162	29.27	14.32	0.14	0.51	14.95
247	67	9	8	163	29.45	14.41	0.14	0.51	15.04
248	67	9	8	164	29.62	14.49	0.14	0.51	15.13
249	67	9	8	165	29.80	14.57	0.14	0.51	15.23
250	67	9	8	166	29.98	14.66	0.14	0.51	15.32
251	67	9	8	167	30.15	14.74	0.14	0.51	15.41
252	67	9	8	168	30.33	14.83	0.14	0.51	15.50
253	67	9	8	169	30.50	14.91	0.14	0.51	15.59
254	67	9	8	170	30.68	14.99	0.14	0.51	15.69
255	67	9	8	171	30.86	15.08	0.14	0.51	15.78
256	67	9	8	172	31.03	15.16	0.14	0.51	15.87
257	67	9	8	173	31.21	15.25	0.14	0.51	15.96
258	67	9	8	174	31.38	15.33	0.14	0.51	16.05
259	67	9	8	175	31.56	15.41	0.14	0.51	16.15
260	67	9	8	176	31.74	15.50	0.14	0.51	16.24
261	67	9	8	177	31.91	15.58	0.14	0.51	16.33
262	67	9	8	178	32.09	15.67	0.14	0.51	16.42
263	67	9	8	179	32.26	15.75	0.14	0.51	16.51
264	67	9	8	180	32.44	15.83	0.14	0.51	16.61
265	67	9	8	181	32.62	15.92	0.14	0.51	16.70
266	67	9	8	182	32.79	16.00	0.14	0.51	16.79
267	67	9	8	183	32.97	16.09	0.14	0.51	16.88
268	67	9	8	184	33.14	16.17	0.14	0.51	16.97
269	67	9	8	185	33.32	16.25	0.14	0.51	17.07
270	67	9	8	186	33.50	16.34	0.14	0.51	17.16
271	67	9	8	187	33.67	16.42	0.14	0.51	17.25
272	67	9	8	188	33.85	16.51	0.14	0.51	17.34
273	67	9	8	189	34.02	16.59	0.14	0.51	17.43
274	67	9	8	190	34.20	16.67	0.14	0.51	17.53
275	67	9	8	191	34.38	16.76	0.14	0.51	17.62
276	67	9	8	192	34.55	16.84	0.14	0.51	17.71

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
277	67	9	8	193	34.73	16.93	0.14	0.51	17.80
278	67	9	8	194	34.90	17.01	0.14	0.51	17.89
279	67	9	8	195	35.08	17.09	0.14	0.51	17.99
280	67	9	8	196	35.26	17.18	0.14	0.51	18.08
281	67	9	8	197	35.43	17.26	0.14	0.51	18.17
282	67	9	8	198	35.61	17.35	0.14	0.51	18.26
283	67	9	8	199	35.78	17.43	0.14	0.51	18.35
284	67	9	8	200	35.96	17.51	0.14	0.51	18.45
285	67	9	8	201	36.14	17.60	0.14	0.51	18.54
286	67	9	8	202	36.31	17.68	0.14	0.51	18.63
287	67	9	8	203	36.49	17.77	0.14	0.51	18.72
288	67	9	8	204	36.66	17.85	0.14	0.51	18.81
289	67	9	8	205	36.84	17.93	0.14	0.51	18.91
290	67	9	8	206	37.02	18.02	0.14	0.51	19.00
291	67	9	8	207	37.19	18.10	0.14	0.51	19.09
292	67	9	8	208	37.37	18.19	0.14	0.51	19.18
293	67	9	8	209	37.54	18.27	0.14	0.51	19.27
294	67	9	8	210	37.72	18.35	0.14	0.51	19.37
295	67	9	8	211	37.90	18.44	0.14	0.51	19.46
296	67	9	8	212	38.07	18.52	0.14	0.51	19.55
297	67	9	8	213	38.25	18.61	0.14	0.51	19.64
298	67	9	8	214	38.42	18.69	0.14	0.51	19.73
299	67	9	8	215	38.60	18.77	0.14	0.51	19.83
300	67	9	8	216	38.78	18.86	0.14	0.51	19.92
301	67	9	8	217	38.95	18.94	0.14	0.51	20.01
302	67	9	8	218	39.13	19.03	0.14	0.51	20.10
303	67	9	8	219	39.30	19.11	0.14	0.51	20.19
304	67	9	8	220	39.48	19.19	0.14	0.51	20.29
305	67	9	8	221	39.66	19.28	0.14	0.51	20.38
306	67	9	8	222	39.83	19.36	0.14	0.51	20.47
307	67	9	8	223	40.01	19.45	0.14	0.51	20.56
308	67	9	8	224	40.18	19.53	0.14	0.51	20.65
309	67	9	8	225	40.36	19.61	0.14	0.51	20.75
310	67	9	8	226	40.54	19.70	0.14	0.51	20.84
311	67	9	8	227	40.71	19.78	0.14	0.51	20.93
312	67	9	8	228	40.89	19.87	0.14	0.51	21.02
313	67	9	8	229	41.06	19.95	0.14	0.51	21.11
314	67	9	8	230	41.24	20.03	0.14	0.51	21.21
315	67	9	8	231	41.42	20.12	0.14	0.51	21.30
316	67	9	8	232	41.59	20.20	0.14	0.51	21.39
317	67	9	8	233	41.77	20.29	0.14	0.51	21.48
318	67	9	8	234	41.94	20.37	0.14	0.51	21.57
319	67	9	8	235	42.12	20.45	0.14	0.51	21.67
320	67	9	8	236	42.30	20.54	0.14	0.51	21.76
321	67	9	8	237	42.47	20.62	0.14	0.51	21.85
322	67	9	8	238	42.65	20.71	0.14	0.51	21.94
323	67	9	8	239	42.82	20.79	0.14	0.51	22.03
324	67	9	8	240	43.00	20.87	0.14	0.51	22.13
325	67	9	8	241	43.18	20.96	0.14	0.51	22.22
326	67	9	8	242	43.35	21.04	0.14	0.51	22.31
327	67	9	8	243	43.53	21.13	0.14	0.51	22.40
328	67	9	8	244	43.70	21.21	0.14	0.51	22.49
329	67	9	8	245	43.88	21.29	0.14	0.51	22.59
330	67	9	8	246	44.06	21.38	0.14	0.51	22.68
331	67	9	8	247	44.23	21.46	0.14	0.51	22.77
332	67	9	8	248	44.41	21.55	0.14	0.51	22.86
333	67	9	8	249	44.58	21.63	0.14	0.51	22.95
334	67	9	8	250	44.76	21.71	0.14	0.51	23.05
335	67	9	8	251	44.94	21.80	0.14	0.51	23.14
336	67	9	8	252	45.11	21.88	0.14	0.51	23.23

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
337	67	9	8	253	45.29	21.97	0.14	0.51	23.32
338	67	9	8	254	45.46	22.05	0.14	0.51	23.41
339	67	9	8	255	45.64	22.13	0.14	0.51	23.51
340	67	9	8	256	45.82	22.22	0.14	0.51	23.60
341	67	9	8	257	45.99	22.30	0.14	0.51	23.69
342	67	9	8	258	46.17	22.39	0.14	0.51	23.78
343	67	9	8	259	46.34	22.47	0.14	0.51	23.87
344	67	9	8	260	46.52	22.55	0.14	0.51	23.97
345	67	9	8	261	46.70	22.64	0.14	0.51	24.06
346	67	9	8	262	46.87	22.72	0.14	0.51	24.15
347	67	9	8	263	47.05	22.81	0.14	0.51	24.24
348	67	9	8	264	47.22	22.89	0.14	0.51	24.33
349	67	9	8	265	47.40	22.97	0.14	0.51	24.43
350	67	9	8	266	47.58	23.06	0.14	0.51	24.52
351	67	9	8	267	47.75	23.14	0.14	0.51	24.61
352	67	9	8	268	47.93	23.23	0.14	0.51	24.70
353	67	9	8	269	48.10	23.31	0.14	0.51	24.79
354	67	9	8	270	48.28	23.39	0.14	0.51	24.89
355	67	9	8	271	48.46	23.48	0.14	0.51	24.98
356	67	9	8	272	48.63	23.56	0.14	0.51	25.07
357	67	9	8	273	48.81	23.65	0.14	0.51	25.16
358	67	9	8	274	48.98	23.73	0.14	0.51	25.25
359	67	9	8	275	49.16	23.81	0.14	0.51	25.35
360	67	9	8	276	49.34	23.90	0.14	0.51	25.44
361	67	9	8	277	49.51	23.98	0.14	0.51	25.53
362	67	9	8	278	49.69	24.07	0.14	0.51	25.62
363	67	9	8	279	49.86	24.15	0.14	0.51	25.71
364	67	9	8	280	50.04	24.23	0.14	0.51	25.81
365	67	9	8	281	50.22	24.32	0.14	0.51	25.90
366	67	9	8	282	50.39	24.40	0.14	0.51	25.99
367	67	9	8	283	50.57	24.49	0.14	0.51	26.08
368	67	9	8	284	50.74	24.57	0.14	0.51	26.17
369	67	9	8	285	50.92	24.65	0.14	0.51	26.27
370	67	9	8	286	51.10	24.74	0.14	0.51	26.36
371	67	9	8	287	51.27	24.82	0.14	0.51	26.45
372	67	9	8	288	51.45	24.91	0.14	0.51	26.54
373	67	9	8	289	51.62	24.99	0.14	0.51	26.63
374	67	9	8	290	51.80	25.07	0.14	0.51	26.73
375	67	9	8	291	51.98	25.16	0.14	0.51	26.82
376	67	9	8	292	52.15	25.24	0.14	0.51	26.91
377	67	9	8	293	52.33	25.33	0.14	0.51	27.00
378	67	9	8	294	52.50	25.41	0.14	0.51	27.09
379	67	9	8	295	52.68	25.49	0.14	0.51	27.19
380	67	9	8	296	52.86	25.58	0.14	0.51	27.28
381	67	9	8	297	53.03	25.66	0.14	0.51	27.37
382	67	9	8	298	53.21	25.75	0.14	0.51	27.46
383	67	9	8	299	53.38	25.83	0.14	0.51	27.55
384	67	9	8	300	53.56	25.91	0.14	0.51	27.65
385	67	9	8	301	53.74	26.00	0.14	0.51	27.74
386	67	9	8	302	53.91	26.08	0.14	0.51	27.83
387	67	9	8	303	54.09	26.17	0.14	0.51	27.92
388	67	9	8	304	54.26	26.25	0.14	0.51	28.01
389	67	9	8	305	54.44	26.33	0.14	0.51	28.11
390	67	9	8	306	54.62	26.42	0.14	0.51	28.20
391	67	9	8	307	54.79	26.50	0.14	0.51	28.29
392	67	9	8	308	54.97	26.59	0.14	0.51	28.38
393	67	9	8	309	55.14	26.67	0.14	0.51	28.47
394	67	9	8	310	55.32	26.75	0.14	0.51	28.57
395	67	9	8	311	55.50	26.84	0.14	0.51	28.66
396	67	9	8	312	55.67	26.92	0.14	0.51	28.75

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
397	67	9	8	313	55.85	27.01	0.14	0.51	28.84
398	67	9	8	314	56.02	27.09	0.14	0.51	28.93
399	67	9	8	315	56.20	27.17	0.14	0.51	29.03
400	67	9	8	316	56.38	27.26	0.14	0.51	29.12
401	67	9	8	317	56.55	27.34	0.14	0.51	29.21
402	67	9	8	318	56.73	27.43	0.14	0.51	29.30
403	67	9	8	319	56.90	27.51	0.14	0.51	29.39
404	67	9	8	320	57.08	27.59	0.14	0.51	29.49
405	67	9	8	321	57.26	27.68	0.14	0.51	29.58
406	67	9	8	322	57.43	27.76	0.14	0.51	29.67
407	67	9	8	323	57.61	27.85	0.14	0.51	29.76
408	67	9	8	324	57.78	27.93	0.14	0.51	29.85
409	67	9	8	325	57.96	28.01	0.14	0.51	29.95
410	67	9	8	326	58.14	28.10	0.14	0.51	30.04
411	67	9	8	327	58.31	28.18	0.14	0.51	30.13
412	67	9	8	328	58.49	28.27	0.14	0.51	30.22
413	67	9	8	329	58.66	28.35	0.14	0.51	30.31
414	67	9	8	330	58.84	28.43	0.14	0.51	30.41
415	67	9	8	331	59.02	28.52	0.14	0.51	30.50
416	67	9	8	332	59.19	28.60	0.14	0.51	30.59
417	67	9	8	333	59.37	28.69	0.14	0.51	30.68
418	67	9	8	334	59.54	28.77	0.14	0.51	30.77
419	67	9	8	335	59.72	28.85	0.14	0.51	30.87
420	67	9	8	336	59.90	28.94	0.14	0.51	30.96
421	67	9	8	337	60.07	29.02	0.14	0.51	31.05
422	67	9	8	338	60.25	29.11	0.14	0.51	31.14
423	67	9	8	339	60.42	29.19	0.14	0.51	31.23
424	67	9	8	340	60.60	29.27	0.14	0.51	31.33
425	67	9	8	341	60.78	29.36	0.14	0.51	31.42
426	67	9	8	342	60.95	29.44	0.14	0.51	31.51
427	67	9	8	343	61.13	29.53	0.14	0.51	31.60
428	67	9	8	344	61.30	29.61	0.14	0.51	31.69
429	67	9	8	345	61.48	29.69	0.14	0.51	31.79
430	67	9	8	346	61.66	29.78	0.14	0.51	31.88
431	67	9	8	347	61.83	29.86	0.14	0.51	31.97
432	67	9	8	348	62.01	29.95	0.14	0.51	32.06
433	67	9	8	349	62.18	30.03	0.14	0.51	32.15
434	67	9	8	350	62.36	30.11	0.14	0.51	32.25
435	67	9	8	351	62.54	30.20	0.14	0.51	32.34
436	67	9	8	352	62.71	30.28	0.14	0.51	32.43
437	67	9	8	353	62.89	30.37	0.14	0.51	32.52
438	67	9	8	354	63.06	30.45	0.14	0.51	32.61
439	67	9	8	355	63.24	30.53	0.14	0.51	32.71
440	67	9	8	356	63.42	30.62	0.14	0.51	32.80
441	67	9	8	357	63.59	30.70	0.14	0.51	32.89
442	67	9	8	358	63.77	30.79	0.14	0.51	32.98
443	67	9	8	359	63.94	30.87	0.14	0.51	33.07
444	67	9	8	360	64.12	30.95	0.14	0.51	33.17
445	67	9	8	361	64.30	31.04	0.14	0.51	33.26
446	67	9	8	362	64.47	31.12	0.14	0.51	33.35
447	67	9	8	363	64.65	31.21	0.14	0.51	33.44
448	67	9	8	364	64.82	31.29	0.14	0.51	33.53
449	67	9	8	365	65.00	31.37	0.14	0.51	33.63
450	67	9	8	366	65.18	31.46	0.14	0.51	33.72
451	67	9	8	367	65.35	31.54	0.14	0.51	33.81
452	67	9	8	368	65.53	31.63	0.14	0.51	33.90
453	67	9	8	369	65.70	31.71	0.14	0.51	33.99
454	67	9	8	370	65.88	31.79	0.14	0.51	34.09
455	67	9	8	371	66.06	31.88	0.14	0.51	34.18
456	67	9	8	372	66.23	31.96	0.14	0.51	34.27

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
457	67	9	8	373	66.41	32.05	0.14	0.51	34.36
458	67	9	8	374	66.58	32.13	0.14	0.51	34.45
459	67	9	8	375	66.76	32.21	0.14	0.51	34.55
460	67	9	8	376	66.94	32.30	0.14	0.51	34.64
461	67	9	8	377	67.11	32.38	0.14	0.51	34.73
462	67	9	8	378	67.29	32.47	0.14	0.51	34.82
463	67	9	8	379	67.46	32.55	0.14	0.51	34.91
464	67	9	8	380	67.64	32.63	0.14	0.51	35.01
465	67	9	8	381	67.82	32.72	0.14	0.51	35.10
466	67	9	8	382	67.99	32.80	0.14	0.51	35.19
467	67	9	8	383	68.17	32.89	0.14	0.51	35.28
468	67	9	8	384	68.34	32.97	0.14	0.51	35.37
469	67	9	8	385	68.52	33.05	0.14	0.51	35.47
470	67	9	8	386	68.70	33.14	0.14	0.51	35.56
471	67	9	8	387	68.87	33.22	0.14	0.51	35.65
472	67	9	8	388	69.05	33.31	0.14	0.51	35.74
473	67	9	8	389	69.22	33.39	0.14	0.51	35.83
474	67	9	8	390	69.40	33.47	0.14	0.51	35.93
475	67	9	8	391	69.58	33.56	0.14	0.51	36.02
476	67	9	8	392	69.75	33.64	0.14	0.51	36.11
477	67	9	8	393	69.93	33.73	0.14	0.51	36.20
478	67	9	8	394	70.10	33.81	0.14	0.51	36.29
479	67	9	8	395	70.28	33.89	0.14	0.51	36.39
480	67	9	8	396	70.46	33.98	0.14	0.51	36.48
481	67	9	8	397	70.63	34.06	0.14	0.51	36.57
482	67	9	8	398	70.81	34.15	0.14	0.51	36.66
483	67	9	8	399	70.98	34.23	0.14	0.51	36.75
484	67	9	8	400	71.16	34.31	0.14	0.51	36.85
485	67	9	8	401	71.34	34.40	0.14	0.51	36.94
486	67	9	8	402	71.51	34.48	0.14	0.51	37.03
487	67	9	8	403	71.69	34.57	0.14	0.51	37.12
488	67	9	8	404	71.86	34.65	0.14	0.51	37.21
489	67	9	8	405	72.04	34.73	0.14	0.51	37.31
490	67	9	8	406	72.22	34.82	0.14	0.51	37.40
491	67	9	8	407	72.39	34.90	0.14	0.51	37.49
492	67	9	8	408	72.57	34.99	0.14	0.51	37.58
493	67	9	8	409	72.74	35.07	0.14	0.51	37.67
494	67	9	8	410	72.92	35.15	0.14	0.51	37.77
495	67	9	8	411	73.10	35.24	0.14	0.51	37.86
496	67	9	8	412	73.27	35.32	0.14	0.51	37.95
497	67	9	8	413	73.45	35.41	0.14	0.51	38.04
498	67	9	8	414	73.62	35.49	0.14	0.51	38.13
499	67	9	8	415	73.80	35.57	0.14	0.51	38.23
500	67	9	8	416	73.98	35.66	0.14	0.51	38.32
501	67	9	8	417	74.15	35.74	0.14	0.51	38.41
502	67	9	8	418	74.33	35.83	0.14	0.51	38.50
503	67	9	8	419	74.50	35.91	0.14	0.51	38.59
504	67	9	8	420	74.68	35.99	0.14	0.51	38.69
505	67	9	8	421	74.86	36.08	0.14	0.51	38.78
506	67	9	8	422	75.03	36.16	0.14	0.51	38.87
507	67	9	8	423	75.21	36.25	0.14	0.51	38.96
508	67	9	8	424	75.38	36.33	0.14	0.51	39.05
509	67	9	8	425	75.56	36.41	0.14	0.51	39.15
510	67	9	8	426	75.74	36.50	0.14	0.51	39.24
511	67	9	8	427	75.91	36.58	0.14	0.51	39.33
512	67	9	8	428	76.09	36.67	0.14	0.51	39.42
513	67	9	8	429	76.26	36.75	0.14	0.51	39.51
514	67	9	8	430	76.44	36.83	0.14	0.51	39.61
515	67	9	8	431	76.62	36.92	0.14	0.51	39.70
516	67	9	8	432	76.79	37.00	0.14	0.51	39.79

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	1h	
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
517	67	9	8	433	76.97	37.09	0.14	0.51	39.88
518	67	9	8	434	77.14	37.17	0.14	0.51	39.97
519	67	9	8	435	77.32	37.25	0.14	0.51	40.07
520	67	9	8	436	77.50	37.34	0.14	0.51	40.16
521	67	9	8	437	77.67	37.42	0.14	0.51	40.25
522	67	9	8	438	77.85	37.51	0.14	0.51	40.34
523	67	9	8	439	78.02	37.59	0.14	0.51	40.43
524	67	9	8	440	78.20	37.67	0.14	0.51	40.53
525	67	9	8	441	78.38	37.76	0.14	0.51	40.62
526	67	9	8	442	78.55	37.84	0.14	0.51	40.71
527	67	9	8	443	78.73	37.93	0.14	0.51	40.80
528	67	9	8	444	78.90	38.01	0.14	0.51	40.89
529	67	9	8	445	79.08	38.09	0.14	0.51	40.99
530	67	9	8	446	79.26	38.18	0.14	0.51	41.08
531	67	9	8	447	79.43	38.26	0.14	0.51	41.17
532	67	9	8	448	79.61	38.35	0.14	0.51	41.26
533	67	9	8	449	79.78	38.43	0.14	0.51	41.35
534	67	9	8	450	79.96	38.51	0.14	0.51	41.45
535	67	9	8	451	80.05	38.56	0.14	0.51	41.49

If the employee's gross pay is over £535, go to page 62

# Monthly table for Contracted-out Salary Related standard rate contributions for use from 6 April 2000 to 5 April 2001

**D**

Contribution table letter

## Use this table for:

- employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State pension age (65 for men, 60 for women).

## Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see table E
- employees who are State pension age or over, see leaflet CA38
- employees for whom you hold form CA2700, see table C
- employees who have an Appropriate Personal Pension, see leaflet CA38
- employees contracted-out in a Contracted-out Money Purchase Scheme, see leaflet CA43.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'D' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1h of the table to columns 1a-1h of form P11 on a line appropriate to the tax month in which the employee is paid.

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

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ 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 <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 290.99	No NIC Liability, make no entries on forms P11 and P14								
291	291	0	0	0	0.00	0.00	0.00	0.00	0.00
295	291	4	0	0	0.00	0.00	0.06	0.12	0.00
299	291	8	0	0	0.00	0.00	0.13	0.24	0.00
303	291	12	0	0	0.00	0.00	0.19	0.36	0.00
307	291	16	0	0	0.00	0.00	0.26	0.48	0.00
311	291	20	0	0	0.00	0.00	0.32	0.60	0.00
315	291	24	0	0	0.00	0.00	0.38	0.72	0.00
319	291	28	0	0	0.00	0.00	0.45	0.84	0.00
323	291	32	0	0	0.00	0.00	0.51	0.96	0.00
327	291	36	0	0	0.00	0.00	0.58	1.08	0.00
329	291	38	0	0	0.00	0.00	0.61	1.14	0.00
331	291	38	2	0	0.34	0.34	0.61	1.20	0.00
335	291	38	6	0	0.67	0.67	0.61	1.32	0.00
339	291	38	10	0	1.01	1.01	0.61	1.44	0.00
343	291	38	14	0	1.34	1.34	0.61	1.56	0.00
347	291	38	18	0	1.68	1.68	0.61	1.68	0.00
351	291	38	22	0	2.02	2.02	0.61	1.80	0.00
355	291	38	26	0	2.35	2.35	0.61	1.92	0.00
359	291	38	30	0	2.69	2.69	0.61	2.04	0.00
363	291	38	34	0	2.94	2.94	0.61	2.16	0.00
365	291	38	36	0	3.11	3.11	0.61	2.22	0.00
367	291	38	36	2	3.73	3.36	0.61	2.22	0.37
371	291	38	36	6	4.43	3.70	0.61	2.22	0.74
375	291	38	36	10	5.14	4.03	0.61	2.22	1.10
379	291	38	36	14	5.84	4.37	0.61	2.22	1.47
383	291	38	36	18	6.54	4.70	0.61	2.22	1.84
387	291	38	36	22	7.25	5.04	0.61	2.22	2.21
391	291	38	36	26	7.95	5.38	0.61	2.22	2.58
395	291	38	36	30	8.66	5.71	0.61	2.22	2.94
399	291	38	36	34	9.36	6.05	0.61	2.22	3.31

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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 <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1h	Employer's contributions
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
403	291	38	36	38	10.06	6.38	0.61	2.22	3.68
407	291	38	36	42	10.77	6.72	0.61	2.22	4.05
411	291	38	36	46	11.47	7.06	0.61	2.22	4.42
415	291	38	36	50	12.18	7.39	0.61	2.22	4.78
419	291	38	36	54	12.88	7.73	0.61	2.22	5.15
423	291	38	36	58	13.58	8.06	0.61	2.22	5.52
427	291	38	36	62	14.29	8.40	0.61	2.22	5.89
431	291	38	36	66	14.99	8.74	0.61	2.22	6.26
435	291	38	36	70	15.70	9.07	0.61	2.22	6.62
439	291	38	36	74	16.40	9.41	0.61	2.22	6.99
443	291	38	36	78	17.10	9.74	0.61	2.22	7.36
447	291	38	36	82	17.81	10.08	0.61	2.22	7.73
451	291	38	36	86	18.51	10.42	0.61	2.22	8.10
455	291	38	36	90	19.22	10.75	0.61	2.22	8.46
459	291	38	36	94	19.92	11.09	0.61	2.22	8.83
463	291	38	36	98	20.62	11.42	0.61	2.22	9.20
467	291	38	36	102	21.33	11.76	0.61	2.22	9.57
471	291	38	36	106	22.03	12.10	0.61	2.22	9.94
475	291	38	36	110	22.74	12.43	0.61	2.22	10.30
479	291	38	36	114	23.44	12.77	0.61	2.22	10.67
483	291	38	36	118	24.14	13.10	0.61	2.22	11.04
487	291	38	36	122	24.85	13.44	0.61	2.22	11.41
491	291	38	36	126	25.55	13.78	0.61	2.22	11.78
495	291	38	36	130	26.26	14.11	0.61	2.22	12.14
499	291	38	36	134	26.96	14.45	0.61	2.22	12.51
503	291	38	36	138	27.66	14.78	0.61	2.22	12.88
507	291	38	36	142	28.37	15.12	0.61	2.22	13.25
511	291	38	36	146	29.07	15.46	0.61	2.22	13.62
515	291	38	36	150	29.78	15.79	0.61	2.22	13.98
519	291	38	36	154	30.48	16.13	0.61	2.22	14.35
523	291	38	36	158	31.18	16.46	0.61	2.22	14.72
527	291	38	36	162	31.89	16.80	0.61	2.22	15.09
531	291	38	36	166	32.59	17.14	0.61	2.22	15.46
535	291	38	36	170	33.30	17.47	0.61	2.22	15.82
539	291	38	36	174	34.00	17.81	0.61	2.22	16.19
543	291	38	36	178	34.70	18.14	0.61	2.22	16.56
547	291	38	36	182	35.41	18.48	0.61	2.22	16.93
551	291	38	36	186	36.11	18.82	0.61	2.22	17.30
555	291	38	36	190	36.82	19.15	0.61	2.22	17.66
559	291	38	36	194	37.52	19.49	0.61	2.22	18.03
563	291	38	36	198	38.22	19.82	0.61	2.22	18.40
567	291	38	36	202	38.93	20.16	0.61	2.22	18.77
571	291	38	36	206	39.63	20.50	0.61	2.22	19.14
575	291	38	36	210	40.34	20.83	0.61	2.22	19.50
579	291	38	36	214	41.04	21.17	0.61	2.22	19.87
583	291	38	36	218	41.74	21.50	0.61	2.22	20.24
587	291	38	36	222	42.45	21.84	0.61	2.22	20.61
591	291	38	36	226	43.15	22.18	0.61	2.22	20.98
595	291	38	36	230	43.86	22.51	0.61	2.22	21.34
599	291	38	36	234	44.56	22.85	0.61	2.22	21.71
603	291	38	36	238	45.26	23.18	0.61	2.22	22.08
607	291	38	36	242	45.97	23.52	0.61	2.22	22.45
611	291	38	36	246	46.67	23.86	0.61	2.22	22.82
615	291	38	36	250	47.38	24.19	0.61	2.22	23.18
619	291	38	36	254	48.08	24.53	0.61	2.22	23.55
623	291	38	36	258	48.78	24.86	0.61	2.22	23.92
627	291	38	36	262	49.49	25.20	0.61	2.22	24.29
631	291	38	36	266	50.19	25.54	0.61	2.22	24.66
635	291	38	36	270	50.90	25.87	0.61	2.22	25.02
639	291	38	36	274	51.60	26.21	0.61	2.22	25.39

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
643	291	38	36	278	52.30	26.54	0.61	2.22	25.76
647	291	38	36	282	53.01	26.88	0.61	2.22	26.13
651	291	38	36	286	53.71	27.22	0.61	2.22	26.50
655	291	38	36	290	54.42	27.55	0.61	2.22	26.86
659	291	38	36	294	55.12	27.89	0.61	2.22	27.23
663	291	38	36	298	55.82	28.22	0.61	2.22	27.60
667	291	38	36	302	56.53	28.56	0.61	2.22	27.97
671	291	38	36	306	57.23	28.90	0.61	2.22	28.34
675	291	38	36	310	57.94	29.23	0.61	2.22	28.70
679	291	38	36	314	58.64	29.57	0.61	2.22	29.07
683	291	38	36	318	59.34	29.90	0.61	2.22	29.44
687	291	38	36	322	60.05	30.24	0.61	2.22	29.81
691	291	38	36	326	60.75	30.58	0.61	2.22	30.18
695	291	38	36	330	61.46	30.91	0.61	2.22	30.54
699	291	38	36	334	62.16	31.25	0.61	2.22	30.91
703	291	38	36	338	62.86	31.58	0.61	2.22	31.28
707	291	38	36	342	63.57	31.92	0.61	2.22	31.65
711	291	38	36	346	64.27	32.26	0.61	2.22	32.02
715	291	38	36	350	64.98	32.59	0.61	2.22	32.38
719	291	38	36	354	65.68	32.93	0.61	2.22	32.75
723	291	38	36	358	66.38	33.26	0.61	2.22	33.12
727	291	38	36	362	67.09	33.60	0.61	2.22	33.49
731	291	38	36	366	67.79	33.94	0.61	2.22	33.86
735	291	38	36	370	68.50	34.27	0.61	2.22	34.22
739	291	38	36	374	69.20	34.61	0.61	2.22	34.59
743	291	38	36	378	69.90	34.94	0.61	2.22	34.96
747	291	38	36	382	70.61	35.28	0.61	2.22	35.33
751	291	38	36	386	71.31	35.62	0.61	2.22	35.70
755	291	38	36	390	72.02	35.95	0.61	2.22	36.06
759	291	38	36	394	72.72	36.29	0.61	2.22	36.43
763	291	38	36	398	73.42	36.62	0.61	2.22	36.80
767	291	38	36	402	74.13	36.96	0.61	2.22	37.17
771	291	38	36	406	74.83	37.30	0.61	2.22	37.54
775	291	38	36	410	75.54	37.63	0.61	2.22	37.90
779	291	38	36	414	76.24	37.97	0.61	2.22	38.27
783	291	38	36	418	76.94	38.30	0.61	2.22	38.64
787	291	38	36	422	77.65	38.64	0.61	2.22	39.01
791	291	38	36	426	78.35	38.98	0.61	2.22	39.38
795	291	38	36	430	79.06	39.31	0.61	2.22	39.74
799	291	38	36	434	79.76	39.65	0.61	2.22	40.11
803	291	38	36	438	80.46	39.98	0.61	2.22	40.48
807	291	38	36	442	81.17	40.32	0.61	2.22	40.85
811	291	38	36	446	81.87	40.66	0.61	2.22	41.22
815	291	38	36	450	82.58	40.99	0.61	2.22	41.58
819	291	38	36	454	83.28	41.33	0.61	2.22	41.95
823	291	38	36	458	83.98	41.66	0.61	2.22	42.32
827	291	38	36	462	84.69	42.00	0.61	2.22	42.69
831	291	38	36	466	85.39	42.34	0.61	2.22	43.06
835	291	38	36	470	86.10	42.67	0.61	2.22	43.42
839	291	38	36	474	86.80	43.01	0.61	2.22	43.79
843	291	38	36	478	87.50	43.34	0.61	2.22	44.16
847	291	38	36	482	88.21	43.68	0.61	2.22	44.53
851	291	38	36	486	88.91	44.02	0.61	2.22	44.90
855	291	38	36	490	89.62	44.35	0.61	2.22	45.26
859	291	38	36	494	90.32	44.69	0.61	2.22	45.63
863	291	38	36	498	91.02	45.02	0.61	2.22	46.00
867	291	38	36	502	91.73	45.36	0.61	2.22	46.37
871	291	38	36	506	92.43	45.70	0.61	2.22	46.74
875	291	38	36	510	93.14	46.03	0.61	2.22	47.10
879	291	38	36	514	93.84	46.37	0.61	2.22	47.47

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▼ 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 <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
883	291	38	36	518	94.54	46.70	0.61	2.22	47.84
887	291	38	36	522	95.25	47.04	0.61	2.22	48.21
891	291	38	36	526	95.95	47.38	0.61	2.22	48.58
895	291	38	36	530	96.66	47.71	0.61	2.22	48.94
899	291	38	36	534	97.36	48.05	0.61	2.22	49.31
903	291	38	36	538	98.06	48.38	0.61	2.22	49.68
907	291	38	36	542	98.77	48.72	0.61	2.22	50.05
911	291	38	36	546	99.47	49.06	0.61	2.22	50.42
915	291	38	36	550	100.18	49.39	0.61	2.22	50.78
919	291	38	36	554	100.88	49.73	0.61	2.22	51.15
923	291	38	36	558	101.58	50.06	0.61	2.22	51.52
927	291	38	36	562	102.29	50.40	0.61	2.22	51.89
931	291	38	36	566	102.99	50.74	0.61	2.22	52.26
935	291	38	36	570	103.70	51.07	0.61	2.22	52.62
939	291	38	36	574	104.40	51.41	0.61	2.22	52.99
943	291	38	36	578	105.10	51.74	0.61	2.22	53.36
947	291	38	36	582	105.81	52.08	0.61	2.22	53.73
951	291	38	36	586	106.51	52.42	0.61	2.22	54.10
955	291	38	36	590	107.22	52.75	0.61	2.22	54.46
959	291	38	36	594	107.92	53.09	0.61	2.22	54.83
963	291	38	36	598	108.62	53.42	0.61	2.22	55.20
967	291	38	36	602	109.33	53.76	0.61	2.22	55.57
971	291	38	36	606	110.03	54.10	0.61	2.22	55.94
975	291	38	36	610	110.74	54.43	0.61	2.22	56.30
979	291	38	36	614	111.44	54.77	0.61	2.22	56.67
983	291	38	36	618	112.14	55.10	0.61	2.22	57.04
987	291	38	36	622	112.85	55.44	0.61	2.22	57.41
991	291	38	36	626	113.55	55.78	0.61	2.22	57.78
995	291	38	36	630	114.26	56.11	0.61	2.22	58.14
999	291	38	36	634	114.96	56.45	0.61	2.22	58.51
1003	291	38	36	638	115.66	56.78	0.61	2.22	58.88
1007	291	38	36	642	116.37	57.12	0.61	2.22	59.25
1011	291	38	36	646	117.07	57.46	0.61	2.22	59.62
1015	291	38	36	650	117.78	57.79	0.61	2.22	59.98
1019	291	38	36	654	118.48	58.13	0.61	2.22	60.35
1023	291	38	36	658	119.18	58.46	0.61	2.22	60.72
1027	291	38	36	662	119.89	58.80	0.61	2.22	61.09
1031	291	38	36	666	120.59	59.14	0.61	2.22	61.46
1035	291	38	36	670	121.30	59.47	0.61	2.22	61.82
1039	291	38	36	674	122.00	59.81	0.61	2.22	62.19
1043	291	38	36	678	122.70	60.14	0.61	2.22	62.56
1047	291	38	36	682	123.41	60.48	0.61	2.22	62.93
1051	291	38	36	686	124.11	60.82	0.61	2.22	63.30
1055	291	38	36	690	124.82	61.15	0.61	2.22	63.66
1059	291	38	36	694	125.52	61.49	0.61	2.22	64.03
1063	291	38	36	698	126.22	61.82	0.61	2.22	64.40
1067	291	38	36	702	126.93	62.16	0.61	2.22	64.77
1071	291	38	36	706	127.63	62.50	0.61	2.22	65.14
1075	291	38	36	710	128.34	62.83	0.61	2.22	65.50
1079	291	38	36	714	129.04	63.17	0.61	2.22	65.87
1083	291	38	36	718	129.74	63.50	0.61	2.22	66.24
1087	291	38	36	722	130.45	63.84	0.61	2.22	66.61
1091	291	38	36	726	131.15	64.18	0.61	2.22	66.98
1095	291	38	36	730	131.86	64.51	0.61	2.22	67.34
1099	291	38	36	734	132.56	64.85	0.61	2.22	67.71
1103	291	38	36	738	133.26	65.18	0.61	2.22	68.08
1107	291	38	36	742	133.97	65.52	0.61	2.22	68.45
1111	291	38	36	746	134.67	65.86	0.61	2.22	68.82
1115	291	38	36	750	135.38	66.19	0.61	2.22	69.18
1119	291	38	36	754	136.08	66.53	0.61	2.22	69.55

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1h	1h
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
1123	291	38	36	758	136.78	66.86	0.61	2.22	69.92
1127	291	38	36	762	137.49	67.20	0.61	2.22	70.29
1131	291	38	36	766	138.19	67.54	0.61	2.22	70.66
1135	291	38	36	770	138.90	67.87	0.61	2.22	71.02
1139	291	38	36	774	139.60	68.21	0.61	2.22	71.39
1143	291	38	36	778	140.30	68.54	0.61	2.22	71.76
1147	291	38	36	782	141.01	68.88	0.61	2.22	72.13
1151	291	38	36	786	141.71	69.22	0.61	2.22	72.50
1155	291	38	36	790	142.42	69.55	0.61	2.22	72.86
1159	291	38	36	794	143.12	69.89	0.61	2.22	73.23
1163	291	38	36	798	143.82	70.22	0.61	2.22	73.60
1167	291	38	36	802	144.53	70.56	0.61	2.22	73.97
1171	291	38	36	806	145.23	70.90	0.61	2.22	74.34
1175	291	38	36	810	145.94	71.23	0.61	2.22	74.70
1179	291	38	36	814	146.64	71.57	0.61	2.22	75.07
1183	291	38	36	818	147.34	71.90	0.61	2.22	75.44
1187	291	38	36	822	148.05	72.24	0.61	2.22	75.81
1191	291	38	36	826	148.75	72.58	0.61	2.22	76.18
1195	291	38	36	830	149.46	72.91	0.61	2.22	76.54
1199	291	38	36	834	150.16	73.25	0.61	2.22	76.91
1203	291	38	36	838	150.86	73.58	0.61	2.22	77.28
1207	291	38	36	842	151.57	73.92	0.61	2.22	77.65
1211	291	38	36	846	152.27	74.26	0.61	2.22	78.02
1215	291	38	36	850	152.98	74.59	0.61	2.22	78.38
1219	291	38	36	854	153.68	74.93	0.61	2.22	78.75
1223	291	38	36	858	154.38	75.26	0.61	2.22	79.12
1227	291	38	36	862	155.09	75.60	0.61	2.22	79.49
1231	291	38	36	866	155.79	75.94	0.61	2.22	79.86
1235	291	38	36	870	156.50	76.27	0.61	2.22	80.22
1239	291	38	36	874	157.20	76.61	0.61	2.22	80.59
1243	291	38	36	878	157.90	76.94	0.61	2.22	80.96
1247	291	38	36	882	158.61	77.28	0.61	2.22	81.33
1251	291	38	36	886	159.31	77.62	0.61	2.22	81.70
1255	291	38	36	890	160.02	77.95	0.61	2.22	82.06
1259	291	38	36	894	160.72	78.29	0.61	2.22	82.43
1263	291	38	36	898	161.42	78.62	0.61	2.22	82.80
1267	291	38	36	902	162.13	78.96	0.61	2.22	83.17
1271	291	38	36	906	162.83	79.30	0.61	2.22	83.54
1275	291	38	36	910	163.54	79.63	0.61	2.22	83.90
1279	291	38	36	914	164.24	79.97	0.61	2.22	84.27
1283	291	38	36	918	164.94	80.30	0.61	2.22	84.64
1287	291	38	36	922	165.65	80.64	0.61	2.22	85.01
1291	291	38	36	926	166.35	80.98	0.61	2.22	85.38
1295	291	38	36	930	167.06	81.31	0.61	2.22	85.74
1299	291	38	36	934	167.76	81.65	0.61	2.22	86.11
1303	291	38	36	938	168.46	81.98	0.61	2.22	86.48
1307	291	38	36	942	169.17	82.32	0.61	2.22	86.85
1311	291	38	36	946	169.87	82.66	0.61	2.22	87.22
1315	291	38	36	950	170.58	82.99	0.61	2.22	87.58
1319	291	38	36	954	171.28	83.33	0.61	2.22	87.95
1323	291	38	36	958	171.98	83.66	0.61	2.22	88.32
1327	291	38	36	962	172.69	84.00	0.61	2.22	88.69
1331	291	38	36	966	173.39	84.34	0.61	2.22	89.06
1335	291	38	36	970	174.10	84.67	0.61	2.22	89.42
1339	291	38	36	974	174.80	85.01	0.61	2.22	89.79
1343	291	38	36	978	175.50	85.34	0.61	2.22	90.16
1347	291	38	36	982	176.21	85.68	0.61	2.22	90.53
1351	291	38	36	986	176.91	86.02	0.61	2.22	90.90
1355	291	38	36	990	177.62	86.35	0.61	2.22	91.26
1359	291	38	36	994	178.32	86.69	0.61	2.22	91.63

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1h	Employer's contributions
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
1363	291	38	36	998	179.02	87.02	0.61	2.22	92.00
1367	291	38	36	1002	179.73	87.36	0.61	2.22	92.37
1371	291	38	36	1006	180.43	87.70	0.61	2.22	92.74
1375	291	38	36	1010	181.14	88.03	0.61	2.22	93.10
1379	291	38	36	1014	181.84	88.37	0.61	2.22	93.47
1383	291	38	36	1018	182.54	88.70	0.61	2.22	93.84
1387	291	38	36	1022	183.25	89.04	0.61	2.22	94.21
1391	291	38	36	1026	183.95	89.38	0.61	2.22	94.58
1395	291	38	36	1030	184.66	89.71	0.61	2.22	94.94
1399	291	38	36	1034	185.36	90.05	0.61	2.22	95.31
1403	291	38	36	1038	186.06	90.38	0.61	2.22	95.68
1407	291	38	36	1042	186.77	90.72	0.61	2.22	96.05
1411	291	38	36	1046	187.47	91.06	0.61	2.22	96.42
1415	291	38	36	1050	188.18	91.39	0.61	2.22	96.78
1419	291	38	36	1054	188.88	91.73	0.61	2.22	97.15
1423	291	38	36	1058	189.58	92.06	0.61	2.22	97.52
1427	291	38	36	1062	190.29	92.40	0.61	2.22	97.89
1431	291	38	36	1066	190.99	92.74	0.61	2.22	98.26
1435	291	38	36	1070	191.70	93.07	0.61	2.22	98.62
1439	291	38	36	1074	192.40	93.41	0.61	2.22	98.99
1443	291	38	36	1078	193.10	93.74	0.61	2.22	99.36
1447	291	38	36	1082	193.81	94.08	0.61	2.22	99.73
1451	291	38	36	1086	194.51	94.42	0.61	2.22	100.10
1455	291	38	36	1090	195.22	94.75	0.61	2.22	100.46
1459	291	38	36	1094	195.92	95.09	0.61	2.22	100.83
1463	291	38	36	1098	196.62	95.42	0.61	2.22	101.20
1467	291	38	36	1102	197.33	95.76	0.61	2.22	101.57
1471	291	38	36	1106	198.03	96.10	0.61	2.22	101.94
1475	291	38	36	1110	198.74	96.43	0.61	2.22	102.30
1479	291	38	36	1114	199.44	96.77	0.61	2.22	102.67
1483	291	38	36	1118	200.14	97.10	0.61	2.22	103.04
1487	291	38	36	1122	200.85	97.44	0.61	2.22	103.41
1491	291	38	36	1126	201.55	97.78	0.61	2.22	103.78
1495	291	38	36	1130	202.26	98.11	0.61	2.22	104.14
1499	291	38	36	1134	202.96	98.45	0.61	2.22	104.51
1503	291	38	36	1138	203.66	98.78	0.61	2.22	104.88
1507	291	38	36	1142	204.37	99.12	0.61	2.22	105.25
1511	291	38	36	1146	205.07	99.46	0.61	2.22	105.62
1515	291	38	36	1150	205.78	99.79	0.61	2.22	105.98
1519	291	38	36	1154	206.48	100.13	0.61	2.22	106.35
1523	291	38	36	1158	207.18	100.46	0.61	2.22	106.72
1527	291	38	36	1162	207.89	100.80	0.61	2.22	107.09
1531	291	38	36	1166	208.59	101.14	0.61	2.22	107.46
1535	291	38	36	1170	209.30	101.47	0.61	2.22	107.82
1539	291	38	36	1174	210.00	101.81	0.61	2.22	108.19
1543	291	38	36	1178	210.70	102.14	0.61	2.22	108.56
1547	291	38	36	1182	211.41	102.48	0.61	2.22	108.93
1551	291	38	36	1186	212.11	102.82	0.61	2.22	109.30
1555	291	38	36	1190	212.82	103.15	0.61	2.22	109.66
1559	291	38	36	1194	213.52	103.49	0.61	2.22	110.03
1563	291	38	36	1198	214.22	103.82	0.61	2.22	110.40
1567	291	38	36	1202	214.93	104.16	0.61	2.22	110.77
1571	291	38	36	1206	215.63	104.50	0.61	2.22	111.14
1575	291	38	36	1210	216.34	104.83	0.61	2.22	111.50
1579	291	38	36	1214	217.04	105.17	0.61	2.22	111.87
1583	291	38	36	1218	217.74	105.50	0.61	2.22	112.24
1587	291	38	36	1222	218.45	105.84	0.61	2.22	112.61
1591	291	38	36	1226	219.15	106.18	0.61	2.22	112.98
1595	291	38	36	1230	219.86	106.51	0.61	2.22	113.34
1599	291	38	36	1234	220.56	106.85	0.61	2.22	113.71

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
1603	291	38	36	1238	221.26	107.18	0.61	2.22	114.08
1607	291	38	36	1242	221.97	107.52	0.61	2.22	114.45
1611	291	38	36	1246	222.67	107.86	0.61	2.22	114.82
1615	291	38	36	1250	223.38	108.19	0.61	2.22	115.18
1619	291	38	36	1254	224.08	108.53	0.61	2.22	115.55
1623	291	38	36	1258	224.78	108.86	0.61	2.22	115.92
1627	291	38	36	1262	225.49	109.20	0.61	2.22	116.29
1631	291	38	36	1266	226.19	109.54	0.61	2.22	116.66
1635	291	38	36	1270	226.90	109.87	0.61	2.22	117.02
1639	291	38	36	1274	227.60	110.21	0.61	2.22	117.39
1643	291	38	36	1278	228.30	110.54	0.61	2.22	117.76
1647	291	38	36	1282	229.01	110.88	0.61	2.22	118.13
1651	291	38	36	1286	229.71	111.22	0.61	2.22	118.50
1655	291	38	36	1290	230.42	111.55	0.61	2.22	118.86
1659	291	38	36	1294	231.12	111.89	0.61	2.22	119.23
1663	291	38	36	1298	231.82	112.22	0.61	2.22	119.60
1667	291	38	36	1302	232.53	112.56	0.61	2.22	119.97
1671	291	38	36	1306	233.23	112.90	0.61	2.22	120.34
1675	291	38	36	1310	233.94	113.23	0.61	2.22	120.70
1679	291	38	36	1314	234.64	113.57	0.61	2.22	121.07
1683	291	38	36	1318	235.34	113.90	0.61	2.22	121.44
1687	291	38	36	1322	236.05	114.24	0.61	2.22	121.81
1691	291	38	36	1326	236.75	114.58	0.61	2.22	122.18
1695	291	38	36	1330	237.46	114.91	0.61	2.22	122.54
1699	291	38	36	1334	238.16	115.25	0.61	2.22	122.91
1703	291	38	36	1338	238.86	115.58	0.61	2.22	123.28
1707	291	38	36	1342	239.57	115.92	0.61	2.22	123.65
1711	291	38	36	1346	240.27	116.26	0.61	2.22	124.02
1715	291	38	36	1350	240.98	116.59	0.61	2.22	124.38
1719	291	38	36	1354	241.68	116.93	0.61	2.22	124.75
1723	291	38	36	1358	242.38	117.26	0.61	2.22	125.12
1727	291	38	36	1362	243.09	117.60	0.61	2.22	125.49
1731	291	38	36	1366	243.79	117.94	0.61	2.22	125.86
1735	291	38	36	1370	244.50	118.27	0.61	2.22	126.22
1739	291	38	36	1374	245.20	118.61	0.61	2.22	126.59
1743	291	38	36	1378	245.90	118.94	0.61	2.22	126.96
1747	291	38	36	1382	246.61	119.28	0.61	2.22	127.33
1751	291	38	36	1386	247.31	119.62	0.61	2.22	127.70
1755	291	38	36	1390	248.02	119.95	0.61	2.22	128.06
1759	291	38	36	1394	248.72	120.29	0.61	2.22	128.43
1763	291	38	36	1398	249.42	120.62	0.61	2.22	128.80
1767	291	38	36	1402	250.13	120.96	0.61	2.22	129.17
1771	291	38	36	1406	250.83	121.30	0.61	2.22	129.54
1775	291	38	36	1410	251.54	121.63	0.61	2.22	129.90
1779	291	38	36	1414	252.24	121.97	0.61	2.22	130.27
1783	291	38	36	1418	252.94	122.30	0.61	2.22	130.64
1787	291	38	36	1422	253.65	122.64	0.61	2.22	131.01
1791	291	38	36	1426	254.35	122.98	0.61	2.22	131.38
1795	291	38	36	1430	255.06	123.31	0.61	2.22	131.74
1799	291	38	36	1434	255.76	123.65	0.61	2.22	132.11
1803	291	38	36	1438	256.46	123.98	0.61	2.22	132.48
1807	291	38	36	1442	257.17	124.32	0.61	2.22	132.85
1811	291	38	36	1446	257.87	124.66	0.61	2.22	133.22
1815	291	38	36	1450	258.58	124.99	0.61	2.22	133.58
1819	291	38	36	1454	259.28	125.33	0.61	2.22	133.95
1823	291	38	36	1458	259.98	125.66	0.61	2.22	134.32
1827	291	38	36	1462	260.69	126.00	0.61	2.22	134.69
1831	291	38	36	1466	261.39	126.34	0.61	2.22	135.06
1835	291	38	36	1470	262.10	126.67	0.61	2.22	135.42
1839	291	38	36	1474	262.80	127.01	0.61	2.22	135.79

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▼ 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>employers</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
1843	291	38	36	1478	263.50	127.34	0.61	2.22	136.16
1847	291	38	36	1482	264.21	127.68	0.61	2.22	136.53
1851	291	38	36	1486	264.91	128.02	0.61	2.22	136.90
1855	291	38	36	1490	265.62	128.35	0.61	2.22	137.26
1859	291	38	36	1494	266.32	128.69	0.61	2.22	137.63
1863	291	38	36	1498	267.02	129.02	0.61	2.22	138.00
1867	291	38	36	1502	267.73	129.36	0.61	2.22	138.37
1871	291	38	36	1506	268.43	129.70	0.61	2.22	138.74
1875	291	38	36	1510	269.14	130.03	0.61	2.22	139.10
1879	291	38	36	1514	269.84	130.37	0.61	2.22	139.47
1883	291	38	36	1518	270.54	130.70	0.61	2.22	139.84
1887	291	38	36	1522	271.25	131.04	0.61	2.22	140.21
1891	291	38	36	1526	271.95	131.38	0.61	2.22	140.58
1895	291	38	36	1530	272.66	131.71	0.61	2.22	140.94
1899	291	38	36	1534	273.36	132.05	0.61	2.22	141.31
1903	291	38	36	1538	274.06	132.38	0.61	2.22	141.68
1907	291	38	36	1542	274.77	132.72	0.61	2.22	142.05
1911	291	38	36	1546	275.47	133.06	0.61	2.22	142.42
1915	291	38	36	1550	276.18	133.39	0.61	2.22	142.78
1919	291	38	36	1554	276.88	133.73	0.61	2.22	143.15
1923	291	38	36	1558	277.58	134.06	0.61	2.22	143.52
1927	291	38	36	1562	278.29	134.40	0.61	2.22	143.89
1931	291	38	36	1566	278.99	134.74	0.61	2.22	144.26
1935	291	38	36	1570	279.70	135.07	0.61	2.22	144.62
1939	291	38	36	1574	280.40	135.41	0.61	2.22	144.99
1943	291	38	36	1578	281.10	135.74	0.61	2.22	145.36
1947	291	38	36	1582	281.81	136.08	0.61	2.22	145.73
1951	291	38	36	1586	282.51	136.42	0.61	2.22	146.10
1955	291	38	36	1590	283.22	136.75	0.61	2.22	146.46
1959	291	38	36	1594	283.92	137.09	0.61	2.22	146.83
1963	291	38	36	1598	284.62	137.42	0.61	2.22	147.20
1967	291	38	36	1602	285.33	137.76	0.61	2.22	147.57
1971	291	38	36	1606	286.03	138.10	0.61	2.22	147.94
1975	291	38	36	1610	286.74	138.43	0.61	2.22	148.30
1979	291	38	36	1614	287.44	138.77	0.61	2.22	148.67
1983	291	38	36	1618	288.14	139.10	0.61	2.22	149.04
1987	291	38	36	1622	288.85	139.44	0.61	2.22	149.41
1991	291	38	36	1626	289.55	139.78	0.61	2.22	149.78
1995	291	38	36	1630	290.26	140.11	0.61	2.22	150.14
1999	291	38	36	1634	290.96	140.45	0.61	2.22	150.51
2003	291	38	36	1638	291.66	140.78	0.61	2.22	150.88
2007	291	38	36	1642	292.37	141.12	0.61	2.22	151.25
2011	291	38	36	1646	293.07	141.46	0.61	2.22	151.62
2015	291	38	36	1650	293.78	141.79	0.61	2.22	151.98
2019	291	38	36	1654	294.48	142.13	0.61	2.22	152.35
2023	291	38	36	1658	295.18	142.46	0.61	2.22	152.72
2027	291	38	36	1662	295.89	142.80	0.61	2.22	153.09
2031	291	38	36	1666	296.59	143.14	0.61	2.22	153.46
2035	291	38	36	1670	297.30	143.47	0.61	2.22	153.82
2039	291	38	36	1674	298.00	143.81	0.61	2.22	154.19
2043	291	38	36	1678	298.70	144.14	0.61	2.22	154.56
2047	291	38	36	1682	299.41	144.48	0.61	2.22	154.93
2051	291	38	36	1686	300.11	144.82	0.61	2.22	155.30
2055	291	38	36	1690	300.82	145.15	0.61	2.22	155.66
2059	291	38	36	1694	301.52	145.49	0.61	2.22	156.03
2063	291	38	36	1698	302.22	145.82	0.61	2.22	156.40
2067	291	38	36	1702	302.93	146.16	0.61	2.22	156.77
2071	291	38	36	1706	303.63	146.50	0.61	2.22	157.14
2075	291	38	36	1710	304.34	146.83	0.61	2.22	157.50
2079	291	38	36	1714	305.04	147.17	0.61	2.22	157.87

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▼ 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	NIC rebate due on amount in column 1b	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P	£ P
2083	291	38	36	1718	305.74	147.50	0.61	2.22	158.24
2087	291	38	36	1722	306.45	147.84	0.61	2.22	158.61
2091	291	38	36	1726	307.15	148.18	0.61	2.22	158.98
2095	291	38	36	1730	307.86	148.51	0.61	2.22	159.34
2099	291	38	36	1734	308.56	148.85	0.61	2.22	159.71
2103	291	38	36	1738	309.26	149.18	0.61	2.22	160.08
2107	291	38	36	1742	309.97	149.52	0.61	2.22	160.45
2111	291	38	36	1746	310.67	149.86	0.61	2.22	160.82
2115	291	38	36	1750	311.38	150.19	0.61	2.22	161.18
2119	291	38	36	1754	312.08	150.53	0.61	2.22	161.55
2123	291	38	36	1758	312.78	150.86	0.61	2.22	161.92
2127	291	38	36	1762	313.49	151.20	0.61	2.22	162.29
2131	291	38	36	1766	314.19	151.54	0.61	2.22	162.66
2135	291	38	36	1770	314.90	151.87	0.61	2.22	163.02
2139	291	38	36	1774	315.60	152.21	0.61	2.22	163.39
2143	291	38	36	1778	316.30	152.54	0.61	2.22	163.76
2147	291	38	36	1782	317.01	152.88	0.61	2.22	164.13
2151	291	38	36	1786	317.71	153.22	0.61	2.22	164.50
2155	291	38	36	1790	318.42	153.55	0.61	2.22	164.86
2159	291	38	36	1794	319.12	153.89	0.61	2.22	165.23
2163	291	38	36	1798	319.82	154.22	0.61	2.22	165.60
2167	291	38	36	1802	320.53	154.56	0.61	2.22	165.97
2171	291	38	36	1806	321.23	154.90	0.61	2.22	166.34
2175	291	38	36	1810	321.94	155.23	0.61	2.22	166.70
2179	291	38	36	1814	322.64	155.57	0.61	2.22	167.07
2183	291	38	36	1818	323.34	155.90	0.61	2.22	167.44
2187	291	38	36	1822	324.05	156.24	0.61	2.22	167.81
2191	291	38	36	1826	324.75	156.58	0.61	2.22	168.18
2195	291	38	36	1830	325.46	156.91	0.61	2.22	168.54
2199	291	38	36	1834	326.16	157.25	0.61	2.22	168.91
2203	291	38	36	1838	326.86	157.58	0.61	2.22	169.28
2207	291	38	36	1842	327.57	157.92	0.61	2.22	169.65
2211	291	38	36	1846	328.27	158.26	0.61	2.22	170.02
2215	291	38	36	1850	328.98	158.59	0.61	2.22	170.38
2219	291	38	36	1854	329.68	158.93	0.61	2.22	170.75
2223	291	38	36	1858	330.38	159.26	0.61	2.22	171.12
2227	291	38	36	1862	331.09	159.60	0.61	2.22	171.49
2231	291	38	36	1866	331.79	159.94	0.61	2.22	171.86
2235	291	38	36	1870	332.50	160.27	0.61	2.22	172.22
2239	291	38	36	1874	333.20	160.61	0.61	2.22	172.59
2243	291	38	36	1878	333.90	160.94	0.61	2.22	172.96
2247	291	38	36	1882	334.61	161.28	0.61	2.22	173.33
2251	291	38	36	1886	335.31	161.62	0.61	2.22	173.70
2255	291	38	36	1890	336.02	161.95	0.61	2.22	174.06
2259	291	38	36	1894	336.72	162.29	0.61	2.22	174.43
2263	291	38	36	1898	337.42	162.62	0.61	2.22	174.80
2267	291	38	36	1902	338.13	162.96	0.61	2.22	175.17
2271	291	38	36	1906	338.83	163.30	0.61	2.22	175.54
2275	291	38	36	1910	339.54	163.63	0.61	2.22	175.90
2279	291	38	36	1914	340.24	163.97	0.61	2.22	176.27
2283	291	38	36	1918	340.94	164.30	0.61	2.22	176.64
2287	291	38	36	1922	341.65	164.64	0.61	2.22	177.01
2291	291	38	36	1926	342.35	164.98	0.61	2.22	177.38
2295	291	38	36	1930	343.06	165.31	0.61	2.22	177.74
2299	291	38	36	1934	343.76	165.65	0.61	2.22	178.11
2303	291	38	36	1938	344.46	165.98	0.61	2.22	178.48
2307	291	38	36	1942	345.17	166.32	0.61	2.22	178.85
2311	291	38	36	1946	345.87	166.66	0.61	2.22	179.22
2315	291	38	36	1950	346.58	166.99	0.61	2.22	179.58
2319	291	38	36	1954	346.93	167.16	0.61	2.22	179.77

If the employee's gross pay is over £2319, go to page 62

# Weekly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2000 to 5 April 2001

Contribution table letter

**E**

## Use this table for:

- married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have 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 leaflet CA38
- women for whom you hold form CA2700, see table C
- married women or widows in a Contracted-out Money Purchase Scheme, see leaflet CA43.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'E' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b-1h of the table to columns 1b-1h of form P11. You may copy the figures in column 1a of the table to column 1a of form P11 if you wish.

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

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
Up to and including 66.99	No NIC Liability, make no entries on forms P11 and P14							
67	67	0	0	0	0.00	0.00	0.00	0.00
68	67	1	0	0	0.00	0.00	0.03	0.00
69	67	2	0	0	0.00	0.00	0.06	0.00
70	67	3	0	0	0.00	0.00	0.09	0.00
71	67	4	0	0	0.00	0.00	0.12	0.00
72	67	5	0	0	0.00	0.00	0.15	0.00
73	67	6	0	0	0.00	0.00	0.18	0.00
74	67	7	0	0	0.00	0.00	0.21	0.00
75	67	8	0	0	0.00	0.00	0.24	0.00
76	67	9	0	0	0.00	0.00	0.27	0.00
77	67	9	1	0	0.06	0.06	0.30	0.00
78	67	9	2	0	0.10	0.10	0.33	0.00
79	67	9	3	0	0.13	0.13	0.36	0.00
80	67	9	4	0	0.17	0.17	0.39	0.00
81	67	9	5	0	0.21	0.21	0.42	0.00
82	67	9	6	0	0.25	0.25	0.45	0.00
83	67	9	7	0	0.29	0.29	0.48	0.00
84	67	9	8	0	0.33	0.33	0.51	0.00
85	67	9	8	1	0.50	0.36	0.51	0.14
86	67	9	8	2	0.63	0.40	0.51	0.23
87	67	9	8	3	0.76	0.44	0.51	0.32
88	67	9	8	4	0.90	0.48	0.51	0.41
89	67	9	8	5	1.03	0.52	0.51	0.51
90	67	9	8	6	1.16	0.56	0.51	0.60
91	67	9	8	7	1.29	0.60	0.51	0.69
92	67	9	8	8	1.41	0.63	0.51	0.78
93	67	9	8	9	1.55	0.67	0.51	0.87
94	67	9	8	10	1.68	0.71	0.51	0.97
95	67	9	8	11	1.81	0.75	0.51	1.06
96	67	9	8	12	1.94	0.79	0.51	1.15

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
97	67	9	8	13	2.07	0.83	0.51	1.24
98	67	9	8	14	2.20	0.87	0.51	1.33
99	67	9	8	15	2.33	0.90	0.51	1.43
100	67	9	8	16	2.46	0.94	0.51	1.52
101	67	9	8	17	2.59	0.98	0.51	1.61
102	67	9	8	18	2.72	1.02	0.51	1.70
103	67	9	8	19	2.85	1.06	0.51	1.79
104	67	9	8	20	2.98	1.10	0.51	1.89
105	67	9	8	21	3.11	1.13	0.51	1.98
106	67	9	8	22	3.24	1.17	0.51	2.07
107	67	9	8	23	3.37	1.21	0.51	2.16
108	67	9	8	24	3.51	1.25	0.51	2.25
109	67	9	8	25	3.64	1.29	0.51	2.35
110	67	9	8	26	3.77	1.33	0.51	2.44
111	67	9	8	27	3.90	1.37	0.51	2.53
112	67	9	8	28	4.02	1.40	0.51	2.62
113	67	9	8	29	4.16	1.44	0.51	2.71
114	67	9	8	30	4.29	1.48	0.51	2.81
115	67	9	8	31	4.42	1.52	0.51	2.90
116	67	9	8	32	4.55	1.56	0.51	2.99
117	67	9	8	33	4.68	1.60	0.51	3.08
118	67	9	8	34	4.81	1.64	0.51	3.17
119	67	9	8	35	4.94	1.67	0.51	3.27
120	67	9	8	36	5.07	1.71	0.51	3.36
121	67	9	8	37	5.20	1.75	0.51	3.45
122	67	9	8	38	5.33	1.79	0.51	3.54
123	67	9	8	39	5.46	1.83	0.51	3.63
124	67	9	8	40	5.59	1.87	0.51	3.73
125	67	9	8	41	5.72	1.90	0.51	3.82
126	67	9	8	42	5.85	1.94	0.51	3.91
127	67	9	8	43	5.98	1.98	0.51	4.00
128	67	9	8	44	6.12	2.02	0.51	4.09
129	67	9	8	45	6.25	2.06	0.51	4.19
130	67	9	8	46	6.38	2.10	0.51	4.28
131	67	9	8	47	6.51	2.14	0.51	4.37
132	67	9	8	48	6.63	2.17	0.51	4.46
133	67	9	8	49	6.77	2.21	0.51	4.55
134	67	9	8	50	6.90	2.25	0.51	4.65
135	67	9	8	51	7.03	2.29	0.51	4.74
136	67	9	8	52	7.16	2.33	0.51	4.83
137	67	9	8	53	7.29	2.37	0.51	4.92
138	67	9	8	54	7.42	2.41	0.51	5.01
139	67	9	8	55	7.55	2.44	0.51	5.11
140	67	9	8	56	7.68	2.48	0.51	5.20
141	67	9	8	57	7.81	2.52	0.51	5.29
142	67	9	8	58	7.94	2.56	0.51	5.38
143	67	9	8	59	8.07	2.60	0.51	5.47
144	67	9	8	60	8.20	2.64	0.51	5.57
145	67	9	8	61	8.33	2.67	0.51	5.66
146	67	9	8	62	8.46	2.71	0.51	5.75
147	67	9	8	63	8.59	2.75	0.51	5.84
148	67	9	8	64	8.73	2.79	0.51	5.93
149	67	9	8	65	8.86	2.83	0.51	6.03
150	67	9	8	66	8.99	2.87	0.51	6.12
151	67	9	8	67	9.12	2.91	0.51	6.21
152	67	9	8	68	9.24	2.94	0.51	6.30
153	67	9	8	69	9.38	2.98	0.51	6.39
154	67	9	8	70	9.51	3.02	0.51	6.49
155	67	9	8	71	9.64	3.06	0.51	6.58
156	67	9	8	72	9.77	3.10	0.51	6.67

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
157	67	9	8	73	9.90	3.14	0.51	6.76
158	67	9	8	74	10.03	3.18	0.51	6.85
159	67	9	8	75	10.16	3.21	0.51	6.95
160	67	9	8	76	10.29	3.25	0.51	7.04
161	67	9	8	77	10.42	3.29	0.51	7.13
162	67	9	8	78	10.55	3.33	0.51	7.22
163	67	9	8	79	10.68	3.37	0.51	7.31
164	67	9	8	80	10.81	3.41	0.51	7.41
165	67	9	8	81	10.94	3.44	0.51	7.50
166	67	9	8	82	11.07	3.48	0.51	7.59
167	67	9	8	83	11.20	3.52	0.51	7.68
168	67	9	8	84	11.34	3.56	0.51	7.77
169	67	9	8	85	11.47	3.60	0.51	7.87
170	67	9	8	86	11.60	3.64	0.51	7.96
171	67	9	8	87	11.73	3.68	0.51	8.05
172	67	9	8	88	11.85	3.71	0.51	8.14
173	67	9	8	89	11.99	3.75	0.51	8.23
174	67	9	8	90	12.12	3.79	0.51	8.33
175	67	9	8	91	12.25	3.83	0.51	8.42
176	67	9	8	92	12.38	3.87	0.51	8.51
177	67	9	8	93	12.51	3.91	0.51	8.60
178	67	9	8	94	12.64	3.95	0.51	8.69
179	67	9	8	95	12.77	3.98	0.51	8.79
180	67	9	8	96	12.90	4.02	0.51	8.88
181	67	9	8	97	13.03	4.06	0.51	8.97
182	67	9	8	98	13.16	4.10	0.51	9.06
183	67	9	8	99	13.29	4.14	0.51	9.15
184	67	9	8	100	13.42	4.18	0.51	9.25
185	67	9	8	101	13.55	4.21	0.51	9.34
186	67	9	8	102	13.68	4.25	0.51	9.43
187	67	9	8	103	13.81	4.29	0.51	9.52
188	67	9	8	104	13.95	4.33	0.51	9.61
189	67	9	8	105	14.08	4.37	0.51	9.71
190	67	9	8	106	14.21	4.41	0.51	9.80
191	67	9	8	107	14.34	4.45	0.51	9.89
192	67	9	8	108	14.46	4.48	0.51	9.98
193	67	9	8	109	14.60	4.52	0.51	10.07
194	67	9	8	110	14.73	4.56	0.51	10.17
195	67	9	8	111	14.86	4.60	0.51	10.26
196	67	9	8	112	14.99	4.64	0.51	10.35
197	67	9	8	113	15.12	4.68	0.51	10.44
198	67	9	8	114	15.25	4.72	0.51	10.53
199	67	9	8	115	15.38	4.75	0.51	10.63
200	67	9	8	116	15.51	4.79	0.51	10.72
201	67	9	8	117	15.64	4.83	0.51	10.81
202	67	9	8	118	15.77	4.87	0.51	10.90
203	67	9	8	119	15.90	4.91	0.51	10.99
204	67	9	8	120	16.03	4.95	0.51	11.09
205	67	9	8	121	16.16	4.98	0.51	11.18
206	67	9	8	122	16.29	5.02	0.51	11.27
207	67	9	8	123	16.42	5.06	0.51	11.36
208	67	9	8	124	16.56	5.10	0.51	11.45
209	67	9	8	125	16.69	5.14	0.51	11.55
210	67	9	8	126	16.82	5.18	0.51	11.64
211	67	9	8	127	16.95	5.22	0.51	11.73
212	67	9	8	128	17.07	5.25	0.51	11.82
213	67	9	8	129	17.21	5.29	0.51	11.91
214	67	9	8	130	17.34	5.33	0.51	12.01
215	67	9	8	131	17.47	5.37	0.51	12.10
216	67	9	8	132	17.60	5.41	0.51	12.19

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
217	67	9	8	133	17.73	5.45	0.51	12.28
218	67	9	8	134	17.86	5.49	0.51	12.37
219	67	9	8	135	17.99	5.52	0.51	12.47
220	67	9	8	136	18.12	5.56	0.51	12.56
221	67	9	8	137	18.25	5.60	0.51	12.65
222	67	9	8	138	18.38	5.64	0.51	12.74
223	67	9	8	139	18.51	5.68	0.51	12.83
224	67	9	8	140	18.64	5.72	0.51	12.93
225	67	9	8	141	18.77	5.75	0.51	13.02
226	67	9	8	142	18.90	5.79	0.51	13.11
227	67	9	8	143	19.03	5.83	0.51	13.20
228	67	9	8	144	19.17	5.87	0.51	13.29
229	67	9	8	145	19.30	5.91	0.51	13.39
230	67	9	8	146	19.43	5.95	0.51	13.48
231	67	9	8	147	19.56	5.99	0.51	13.57
232	67	9	8	148	19.68	6.02	0.51	13.66
233	67	9	8	149	19.82	6.06	0.51	13.75
234	67	9	8	150	19.95	6.10	0.51	13.85
235	67	9	8	151	20.08	6.14	0.51	13.94
236	67	9	8	152	20.21	6.18	0.51	14.03
237	67	9	8	153	20.34	6.22	0.51	14.12
238	67	9	8	154	20.47	6.26	0.51	14.21
239	67	9	8	155	20.60	6.29	0.51	14.31
240	67	9	8	156	20.73	6.33	0.51	14.40
241	67	9	8	157	20.86	6.37	0.51	14.49
242	67	9	8	158	20.99	6.41	0.51	14.58
243	67	9	8	159	21.12	6.45	0.51	14.67
244	67	9	8	160	21.25	6.49	0.51	14.77
245	67	9	8	161	21.38	6.52	0.51	14.86
246	67	9	8	162	21.51	6.56	0.51	14.95
247	67	9	8	163	21.64	6.60	0.51	15.04
248	67	9	8	164	21.78	6.64	0.51	15.13
249	67	9	8	165	21.91	6.68	0.51	15.23
250	67	9	8	166	22.04	6.72	0.51	15.32
251	67	9	8	167	22.17	6.76	0.51	15.41
252	67	9	8	168	22.29	6.79	0.51	15.50
253	67	9	8	169	22.43	6.83	0.51	15.59
254	67	9	8	170	22.56	6.87	0.51	15.69
255	67	9	8	171	22.69	6.91	0.51	15.78
256	67	9	8	172	22.82	6.95	0.51	15.87
257	67	9	8	173	22.95	6.99	0.51	15.96
258	67	9	8	174	23.08	7.03	0.51	16.05
259	67	9	8	175	23.21	7.06	0.51	16.15
260	67	9	8	176	23.34	7.10	0.51	16.24
261	67	9	8	177	23.47	7.14	0.51	16.33
262	67	9	8	178	23.60	7.18	0.51	16.42
263	67	9	8	179	23.73	7.22	0.51	16.51
264	67	9	8	180	23.86	7.26	0.51	16.61
265	67	9	8	181	23.99	7.29	0.51	16.70
266	67	9	8	182	24.12	7.33	0.51	16.79
267	67	9	8	183	24.25	7.37	0.51	16.88
268	67	9	8	184	24.39	7.41	0.51	16.97
269	67	9	8	185	24.52	7.45	0.51	17.07
270	67	9	8	186	24.65	7.49	0.51	17.16
271	67	9	8	187	24.78	7.53	0.51	17.25
272	67	9	8	188	24.90	7.56	0.51	17.34
273	67	9	8	189	25.04	7.60	0.51	17.43
274	67	9	8	190	25.17	7.64	0.51	17.53
275	67	9	8	191	25.30	7.68	0.51	17.62
276	67	9	8	192	25.43	7.72	0.51	17.71

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
277	67	9	8	193	25.56	7.76	0.51	17.80
278	67	9	8	194	25.69	7.80	0.51	17.89
279	67	9	8	195	25.82	7.83	0.51	17.99
280	67	9	8	196	25.95	7.87	0.51	18.08
281	67	9	8	197	26.08	7.91	0.51	18.17
282	67	9	8	198	26.21	7.95	0.51	18.26
283	67	9	8	199	26.34	7.99	0.51	18.35
284	67	9	8	200	26.47	8.03	0.51	18.45
285	67	9	8	201	26.60	8.06	0.51	18.54
286	67	9	8	202	26.73	8.10	0.51	18.63
287	67	9	8	203	26.86	8.14	0.51	18.72
288	67	9	8	204	27.00	8.18	0.51	18.81
289	67	9	8	205	27.13	8.22	0.51	18.91
290	67	9	8	206	27.26	8.26	0.51	19.00
291	67	9	8	207	27.39	8.30	0.51	19.09
292	67	9	8	208	27.51	8.33	0.51	19.18
293	67	9	8	209	27.65	8.37	0.51	19.27
294	67	9	8	210	27.78	8.41	0.51	19.37
295	67	9	8	211	27.91	8.45	0.51	19.46
296	67	9	8	212	28.04	8.49	0.51	19.55
297	67	9	8	213	28.17	8.53	0.51	19.64
298	67	9	8	214	28.30	8.57	0.51	19.73
299	67	9	8	215	28.43	8.60	0.51	19.83
300	67	9	8	216	28.56	8.64	0.51	19.92
301	67	9	8	217	28.69	8.68	0.51	20.01
302	67	9	8	218	28.82	8.72	0.51	20.10
303	67	9	8	219	28.95	8.76	0.51	20.19
304	67	9	8	220	29.08	8.80	0.51	20.29
305	67	9	8	221	29.21	8.83	0.51	20.38
306	67	9	8	222	29.34	8.87	0.51	20.47
307	67	9	8	223	29.47	8.91	0.51	20.56
308	67	9	8	224	29.61	8.95	0.51	20.65
309	67	9	8	225	29.74	8.99	0.51	20.75
310	67	9	8	226	29.87	9.03	0.51	20.84
311	67	9	8	227	30.00	9.07	0.51	20.93
312	67	9	8	228	30.12	9.10	0.51	21.02
313	67	9	8	229	30.26	9.14	0.51	21.11
314	67	9	8	230	30.39	9.18	0.51	21.21
315	67	9	8	231	30.52	9.22	0.51	21.30
316	67	9	8	232	30.65	9.26	0.51	21.39
317	67	9	8	233	30.78	9.30	0.51	21.48
318	67	9	8	234	30.91	9.34	0.51	21.57
319	67	9	8	235	31.04	9.37	0.51	21.67
320	67	9	8	236	31.17	9.41	0.51	21.76
321	67	9	8	237	31.30	9.45	0.51	21.85
322	67	9	8	238	31.43	9.49	0.51	21.94
323	67	9	8	239	31.56	9.53	0.51	22.03
324	67	9	8	240	31.69	9.57	0.51	22.13
325	67	9	8	241	31.82	9.60	0.51	22.22
326	67	9	8	242	31.95	9.64	0.51	22.31
327	67	9	8	243	32.08	9.68	0.51	22.40
328	67	9	8	244	32.22	9.72	0.51	22.49
329	67	9	8	245	32.35	9.76	0.51	22.59
330	67	9	8	246	32.48	9.80	0.51	22.68
331	67	9	8	247	32.61	9.84	0.51	22.77
332	67	9	8	248	32.73	9.87	0.51	22.86
333	67	9	8	249	32.87	9.91	0.51	22.95
334	67	9	8	250	33.00	9.95	0.51	23.05
335	67	9	8	251	33.13	9.99	0.51	23.14
336	67	9	8	252	33.26	10.03	0.51	23.23

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
337	67	9	8	253	33.39	10.07	0.51	23.32
338	67	9	8	254	33.52	10.11	0.51	23.41
339	67	9	8	255	33.65	10.14	0.51	23.51
340	67	9	8	256	33.78	10.18	0.51	23.60
341	67	9	8	257	33.91	10.22	0.51	23.69
342	67	9	8	258	34.04	10.26	0.51	23.78
343	67	9	8	259	34.17	10.30	0.51	23.87
344	67	9	8	260	34.30	10.34	0.51	23.97
345	67	9	8	261	34.43	10.37	0.51	24.06
346	67	9	8	262	34.56	10.41	0.51	24.15
347	67	9	8	263	34.69	10.45	0.51	24.24
348	67	9	8	264	34.83	10.49	0.51	24.33
349	67	9	8	265	34.96	10.53	0.51	24.43
350	67	9	8	266	35.09	10.57	0.51	24.52
351	67	9	8	267	35.22	10.61	0.51	24.61
352	67	9	8	268	35.34	10.64	0.51	24.70
353	67	9	8	269	35.48	10.68	0.51	24.79
354	67	9	8	270	35.61	10.72	0.51	24.89
355	67	9	8	271	35.74	10.76	0.51	24.98
356	67	9	8	272	35.87	10.80	0.51	25.07
357	67	9	8	273	36.00	10.84	0.51	25.16
358	67	9	8	274	36.13	10.88	0.51	25.25
359	67	9	8	275	36.26	10.91	0.51	25.35
360	67	9	8	276	36.39	10.95	0.51	25.44
361	67	9	8	277	36.52	10.99	0.51	25.53
362	67	9	8	278	36.65	11.03	0.51	25.62
363	67	9	8	279	36.78	11.07	0.51	25.71
364	67	9	8	280	36.91	11.11	0.51	25.81
365	67	9	8	281	37.04	11.14	0.51	25.90
366	67	9	8	282	37.17	11.18	0.51	25.99
367	67	9	8	283	37.30	11.22	0.51	26.08
368	67	9	8	284	37.44	11.26	0.51	26.17
369	67	9	8	285	37.57	11.30	0.51	26.27
370	67	9	8	286	37.70	11.34	0.51	26.36
371	67	9	8	287	37.83	11.38	0.51	26.45
372	67	9	8	288	37.95	11.41	0.51	26.54
373	67	9	8	289	38.09	11.45	0.51	26.63
374	67	9	8	290	38.22	11.49	0.51	26.73
375	67	9	8	291	38.35	11.53	0.51	26.82
376	67	9	8	292	38.48	11.57	0.51	26.91
377	67	9	8	293	38.61	11.61	0.51	27.00
378	67	9	8	294	38.74	11.65	0.51	27.09
379	67	9	8	295	38.87	11.68	0.51	27.19
380	67	9	8	296	39.00	11.72	0.51	27.28
381	67	9	8	297	39.13	11.76	0.51	27.37
382	67	9	8	298	39.26	11.80	0.51	27.46
383	67	9	8	299	39.39	11.84	0.51	27.55
384	67	9	8	300	39.52	11.88	0.51	27.65
385	67	9	8	301	39.65	11.91	0.51	27.74
386	67	9	8	302	39.78	11.95	0.51	27.83
387	67	9	8	303	39.91	11.99	0.51	27.92
388	67	9	8	304	40.05	12.03	0.51	28.01
389	67	9	8	305	40.18	12.07	0.51	28.11
390	67	9	8	306	40.31	12.11	0.51	28.20
391	67	9	8	307	40.44	12.15	0.51	28.29
392	67	9	8	308	40.56	12.18	0.51	28.38
393	67	9	8	309	40.70	12.22	0.51	28.47
394	67	9	8	310	40.83	12.26	0.51	28.57
395	67	9	8	311	40.96	12.30	0.51	28.66
396	67	9	8	312	41.09	12.34	0.51	28.75

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
£	1a	1b	1c	1d	1e	1f	1h	£ P
397	67	9	8	313	41.22	12.38	0.51	28.84
398	67	9	8	314	41.35	12.42	0.51	28.93
399	67	9	8	315	41.48	12.45	0.51	29.03
400	67	9	8	316	41.61	12.49	0.51	29.12
401	67	9	8	317	41.74	12.53	0.51	29.21
402	67	9	8	318	41.87	12.57	0.51	29.30
403	67	9	8	319	42.00	12.61	0.51	29.39
404	67	9	8	320	42.13	12.65	0.51	29.49
405	67	9	8	321	42.26	12.68	0.51	29.58
406	67	9	8	322	42.39	12.72	0.51	29.67
407	67	9	8	323	42.52	12.76	0.51	29.76
408	67	9	8	324	42.66	12.80	0.51	29.85
409	67	9	8	325	42.79	12.84	0.51	29.95
410	67	9	8	326	42.92	12.88	0.51	30.04
411	67	9	8	327	43.05	12.92	0.51	30.13
412	67	9	8	328	43.17	12.95	0.51	30.22
413	67	9	8	329	43.31	12.99	0.51	30.31
414	67	9	8	330	43.44	13.03	0.51	30.41
415	67	9	8	331	43.57	13.07	0.51	30.50
416	67	9	8	332	43.70	13.11	0.51	30.59
417	67	9	8	333	43.83	13.15	0.51	30.68
418	67	9	8	334	43.96	13.19	0.51	30.77
419	67	9	8	335	44.09	13.22	0.51	30.87
420	67	9	8	336	44.22	13.26	0.51	30.96
421	67	9	8	337	44.35	13.30	0.51	31.05
422	67	9	8	338	44.48	13.34	0.51	31.14
423	67	9	8	339	44.61	13.38	0.51	31.23
424	67	9	8	340	44.74	13.42	0.51	31.33
425	67	9	8	341	44.87	13.45	0.51	31.42
426	67	9	8	342	45.00	13.49	0.51	31.51
427	67	9	8	343	45.13	13.53	0.51	31.60
428	67	9	8	344	45.27	13.57	0.51	31.69
429	67	9	8	345	45.40	13.61	0.51	31.79
430	67	9	8	346	45.53	13.65	0.51	31.88
431	67	9	8	347	45.66	13.69	0.51	31.97
432	67	9	8	348	45.78	13.72	0.51	32.06
433	67	9	8	349	45.92	13.76	0.51	32.15
434	67	9	8	350	46.05	13.80	0.51	32.25
435	67	9	8	351	46.18	13.84	0.51	32.34
436	67	9	8	352	46.31	13.88	0.51	32.43
437	67	9	8	353	46.44	13.92	0.51	32.52
438	67	9	8	354	46.57	13.96	0.51	32.61
439	67	9	8	355	46.70	13.99	0.51	32.71
440	67	9	8	356	46.83	14.03	0.51	32.80
441	67	9	8	357	46.96	14.07	0.51	32.89
442	67	9	8	358	47.09	14.11	0.51	32.98
443	67	9	8	359	47.22	14.15	0.51	33.07
444	67	9	8	360	47.35	14.19	0.51	33.17
445	67	9	8	361	47.48	14.22	0.51	33.26
446	67	9	8	362	47.61	14.26	0.51	33.35
447	67	9	8	363	47.74	14.30	0.51	33.44
448	67	9	8	364	47.88	14.34	0.51	33.53
449	67	9	8	365	48.01	14.38	0.51	33.63
450	67	9	8	366	48.14	14.42	0.51	33.72
451	67	9	8	367	48.27	14.46	0.51	33.81
452	67	9	8	368	48.39	14.49	0.51	33.90
453	67	9	8	369	48.53	14.53	0.51	33.99
454	67	9	8	370	48.66	14.57	0.51	34.09
455	67	9	8	371	48.79	14.61	0.51	34.18
456	67	9	8	372	48.92	14.65	0.51	34.27

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
457	67	9	8	373	49.05	14.69	0.51	34.36
458	67	9	8	374	49.18	14.73	0.51	34.45
459	67	9	8	375	49.31	14.76	0.51	34.55
460	67	9	8	376	49.44	14.80	0.51	34.64
461	67	9	8	377	49.57	14.84	0.51	34.73
462	67	9	8	378	49.70	14.88	0.51	34.82
463	67	9	8	379	49.83	14.92	0.51	34.91
464	67	9	8	380	49.96	14.96	0.51	35.01
465	67	9	8	381	50.09	14.99	0.51	35.10
466	67	9	8	382	50.22	15.03	0.51	35.19
467	67	9	8	383	50.35	15.07	0.51	35.28
468	67	9	8	384	50.49	15.11	0.51	35.37
469	67	9	8	385	50.62	15.15	0.51	35.47
470	67	9	8	386	50.75	15.19	0.51	35.56
471	67	9	8	387	50.88	15.23	0.51	35.65
472	67	9	8	388	51.00	15.26	0.51	35.74
473	67	9	8	389	51.14	15.30	0.51	35.83
474	67	9	8	390	51.27	15.34	0.51	35.93
475	67	9	8	391	51.40	15.38	0.51	36.02
476	67	9	8	392	51.53	15.42	0.51	36.11
477	67	9	8	393	51.66	15.46	0.51	36.20
478	67	9	8	394	51.79	15.50	0.51	36.29
479	67	9	8	395	51.92	15.53	0.51	36.39
480	67	9	8	396	52.05	15.57	0.51	36.48
481	67	9	8	397	52.18	15.61	0.51	36.57
482	67	9	8	398	52.31	15.65	0.51	36.66
483	67	9	8	399	52.44	15.69	0.51	36.75
484	67	9	8	400	52.57	15.73	0.51	36.85
485	67	9	8	401	52.70	15.76	0.51	36.94
486	67	9	8	402	52.83	15.80	0.51	37.03
487	67	9	8	403	52.96	15.84	0.51	37.12
488	67	9	8	404	53.10	15.88	0.51	37.21
489	67	9	8	405	53.23	15.92	0.51	37.31
490	67	9	8	406	53.36	15.96	0.51	37.40
491	67	9	8	407	53.49	16.00	0.51	37.49
492	67	9	8	408	53.61	16.03	0.51	37.58
493	67	9	8	409	53.75	16.07	0.51	37.67
494	67	9	8	410	53.88	16.11	0.51	37.77
495	67	9	8	411	54.01	16.15	0.51	37.86
496	67	9	8	412	54.14	16.19	0.51	37.95
497	67	9	8	413	54.27	16.23	0.51	38.04
498	67	9	8	414	54.40	16.27	0.51	38.13
499	67	9	8	415	54.53	16.30	0.51	38.23
500	67	9	8	416	54.66	16.34	0.51	38.32
501	67	9	8	417	54.79	16.38	0.51	38.41
502	67	9	8	418	54.92	16.42	0.51	38.50
503	67	9	8	419	55.05	16.46	0.51	38.59
504	67	9	8	420	55.18	16.50	0.51	38.69
505	67	9	8	421	55.31	16.53	0.51	38.78
506	67	9	8	422	55.44	16.57	0.51	38.87
507	67	9	8	423	55.57	16.61	0.51	38.96
508	67	9	8	424	55.71	16.65	0.51	39.05
509	67	9	8	425	55.84	16.69	0.51	39.15
510	67	9	8	426	55.97	16.73	0.51	39.24
511	67	9	8	427	56.10	16.77	0.51	39.33
512	67	9	8	428	56.22	16.80	0.51	39.42
513	67	9	8	429	56.36	16.84	0.51	39.51
514	67	9	8	430	56.49	16.88	0.51	39.61
515	67	9	8	431	56.62	16.92	0.51	39.70
516	67	9	8	432	56.75	16.96	0.51	39.79

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1h	
£	£	£	£	£	£ P	£ P	£ P	£ P
517	67	9	8	433	56.88	17.00	0.51	39.88
518	67	9	8	434	57.01	17.04	0.51	39.97
519	67	9	8	435	57.14	17.07	0.51	40.07
520	67	9	8	436	57.27	17.11	0.51	40.16
521	67	9	8	437	57.40	17.15	0.51	40.25
522	67	9	8	438	57.53	17.19	0.51	40.34
523	67	9	8	439	57.66	17.23	0.51	40.43
524	67	9	8	440	57.79	17.27	0.51	40.53
525	67	9	8	441	57.92	17.30	0.51	40.62
526	67	9	8	442	58.05	17.34	0.51	40.71
527	67	9	8	443	58.18	17.38	0.51	40.80
528	67	9	8	444	58.32	17.42	0.51	40.89
529	67	9	8	445	58.45	17.46	0.51	40.99
530	67	9	8	446	58.58	17.50	0.51	41.08
531	67	9	8	447	58.71	17.54	0.51	41.17
532	67	9	8	448	58.83	17.57	0.51	41.26
533	67	9	8	449	58.97	17.61	0.51	41.35
534	67	9	8	450	59.10	17.65	0.51	41.45
535	67	9	8	451	59.16	17.67	0.51	41.49

If the employee's gross pay is over £535, go to page 62

# Monthly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2000 to 5 April 2001

**E**

Contribution table letter

## Use this table for:

- married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who have 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 leaflet CA38
- women for whom you hold form CA2700, see table C
- married women or widows in a Contracted-out Money Purchase Scheme, see leaflet CA43.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'E' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b-1h of the table to columns 1b-1h of form P11. You may copy the figures in column 1a of the table to column 1a of form P11 if you wish.

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

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
Up to and including 290.99	No NIC Liability, make no entries on forms P11 and P14							
291	291	0	0	0	0.00	0.00	0.00	0.00
295	291	4	0	0	0.00	0.00	0.12	0.00
299	291	8	0	0	0.00	0.00	0.24	0.00
303	291	12	0	0	0.00	0.00	0.36	0.00
307	291	16	0	0	0.00	0.00	0.48	0.00
311	291	20	0	0	0.00	0.00	0.60	0.00
315	291	24	0	0	0.00	0.00	0.72	0.00
319	291	28	0	0	0.00	0.00	0.84	0.00
323	291	32	0	0	0.00	0.00	0.96	0.00
327	291	36	0	0	0.00	0.00	1.08	0.00
329	291	38	0	0	0.00	0.00	1.14	0.00
331	291	38	2	0	0.15	0.15	1.20	0.00
335	291	38	6	0	0.31	0.31	1.32	0.00
339	291	38	10	0	0.46	0.46	1.44	0.00
343	291	38	14	0	0.62	0.62	1.56	0.00
347	291	38	18	0	0.77	0.77	1.68	0.00
351	291	38	22	0	0.92	0.92	1.80	0.00
355	291	38	26	0	1.08	1.08	1.92	0.00
359	291	38	30	0	1.23	1.23	2.04	0.00
363	291	38	34	0	1.35	1.35	2.16	0.00
365	291	38	36	0	1.42	1.42	2.22	0.00
367	291	38	36	2	1.91	1.54	2.22	0.37
371	291	38	36	6	2.43	1.69	2.22	0.74
375	291	38	36	10	2.95	1.85	2.22	1.10
379	291	38	36	14	3.47	2.00	2.22	1.47
383	291	38	36	18	4.00	2.16	2.22	1.84
387	291	38	36	22	4.52	2.31	2.22	2.21
391	291	38	36	26	5.04	2.46	2.22	2.58
395	291	38	36	30	5.56	2.62	2.22	2.94
399	291	38	36	34	6.08	2.77	2.22	3.31

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
403	291	38	36	38	6.61	2.93	2.22	3.68
407	291	38	36	42	7.13	3.08	2.22	4.05
411	291	38	36	46	7.65	3.23	2.22	4.42
415	291	38	36	50	8.17	3.39	2.22	4.78
419	291	38	36	54	8.69	3.54	2.22	5.15
423	291	38	36	58	9.22	3.70	2.22	5.52
427	291	38	36	62	9.74	3.85	2.22	5.89
431	291	38	36	66	10.26	4.00	2.22	6.26
435	291	38	36	70	10.78	4.16	2.22	6.62
439	291	38	36	74	11.30	4.31	2.22	6.99
443	291	38	36	78	11.83	4.47	2.22	7.36
447	291	38	36	82	12.35	4.62	2.22	7.73
451	291	38	36	86	12.87	4.77	2.22	8.10
455	291	38	36	90	13.39	4.93	2.22	8.46
459	291	38	36	94	13.91	5.08	2.22	8.83
463	291	38	36	98	14.44	5.24	2.22	9.20
467	291	38	36	102	14.96	5.39	2.22	9.57
471	291	38	36	106	15.48	5.54	2.22	9.94
475	291	38	36	110	16.00	5.70	2.22	10.30
479	291	38	36	114	16.52	5.85	2.22	10.67
483	291	38	36	118	17.05	6.01	2.22	11.04
487	291	38	36	122	17.57	6.16	2.22	11.41
491	291	38	36	126	18.09	6.31	2.22	11.78
495	291	38	36	130	18.61	6.47	2.22	12.14
499	291	38	36	134	19.13	6.62	2.22	12.51
503	291	38	36	138	19.66	6.78	2.22	12.88
507	291	38	36	142	20.18	6.93	2.22	13.25
511	291	38	36	146	20.70	7.08	2.22	13.62
515	291	38	36	150	21.22	7.24	2.22	13.98
519	291	38	36	154	21.74	7.39	2.22	14.35
523	291	38	36	158	22.27	7.55	2.22	14.72
527	291	38	36	162	22.79	7.70	2.22	15.09
531	291	38	36	166	23.31	7.85	2.22	15.46
535	291	38	36	170	23.83	8.01	2.22	15.82
539	291	38	36	174	24.35	8.16	2.22	16.19
543	291	38	36	178	24.88	8.32	2.22	16.56
547	291	38	36	182	25.40	8.47	2.22	16.93
551	291	38	36	186	25.92	8.62	2.22	17.30
555	291	38	36	190	26.44	8.78	2.22	17.66
559	291	38	36	194	26.96	8.93	2.22	18.03
563	291	38	36	198	27.49	9.09	2.22	18.40
567	291	38	36	202	28.01	9.24	2.22	18.77
571	291	38	36	206	28.53	9.39	2.22	19.14
575	291	38	36	210	29.05	9.55	2.22	19.50
579	291	38	36	214	29.57	9.70	2.22	19.87
583	291	38	36	218	30.10	9.86	2.22	20.24
587	291	38	36	222	30.62	10.01	2.22	20.61
591	291	38	36	226	31.14	10.16	2.22	20.98
595	291	38	36	230	31.66	10.32	2.22	21.34
599	291	38	36	234	32.18	10.47	2.22	21.71
603	291	38	36	238	32.71	10.63	2.22	22.08
607	291	38	36	242	33.23	10.78	2.22	22.45
611	291	38	36	246	33.75	10.93	2.22	22.82
615	291	38	36	250	34.27	11.09	2.22	23.18
619	291	38	36	254	34.79	11.24	2.22	23.55
623	291	38	36	258	35.32	11.40	2.22	23.92
627	291	38	36	262	35.84	11.55	2.22	24.29
631	291	38	36	266	36.36	11.70	2.22	24.66
635	291	38	36	270	36.88	11.86	2.22	25.02
639	291	38	36	274	37.40	12.01	2.22	25.39

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
643	291	38	36	278	37.93	12.17	2.22	25.76
647	291	38	36	282	38.45	12.32	2.22	26.13
651	291	38	36	286	38.97	12.47	2.22	26.50
655	291	38	36	290	39.49	12.63	2.22	26.86
659	291	38	36	294	40.01	12.78	2.22	27.23
663	291	38	36	298	40.54	12.94	2.22	27.60
667	291	38	36	302	41.06	13.09	2.22	27.97
671	291	38	36	306	41.58	13.24	2.22	28.34
675	291	38	36	310	42.10	13.40	2.22	28.70
679	291	38	36	314	42.62	13.55	2.22	29.07
683	291	38	36	318	43.15	13.71	2.22	29.44
687	291	38	36	322	43.67	13.86	2.22	29.81
691	291	38	36	326	44.19	14.01	2.22	30.18
695	291	38	36	330	44.71	14.17	2.22	30.54
699	291	38	36	334	45.23	14.32	2.22	30.91
703	291	38	36	338	45.76	14.48	2.22	31.28
707	291	38	36	342	46.28	14.63	2.22	31.65
711	291	38	36	346	46.80	14.78	2.22	32.02
715	291	38	36	350	47.32	14.94	2.22	32.38
719	291	38	36	354	47.84	15.09	2.22	32.75
723	291	38	36	358	48.37	15.25	2.22	33.12
727	291	38	36	362	48.89	15.40	2.22	33.49
731	291	38	36	366	49.41	15.55	2.22	33.86
735	291	38	36	370	49.93	15.71	2.22	34.22
739	291	38	36	374	50.45	15.86	2.22	34.59
743	291	38	36	378	50.98	16.02	2.22	34.96
747	291	38	36	382	51.50	16.17	2.22	35.33
751	291	38	36	386	52.02	16.32	2.22	35.70
755	291	38	36	390	52.54	16.48	2.22	36.06
759	291	38	36	394	53.06	16.63	2.22	36.43
763	291	38	36	398	53.59	16.79	2.22	36.80
767	291	38	36	402	54.11	16.94	2.22	37.17
771	291	38	36	406	54.63	17.09	2.22	37.54
775	291	38	36	410	55.15	17.25	2.22	37.90
779	291	38	36	414	55.67	17.40	2.22	38.27
783	291	38	36	418	56.20	17.56	2.22	38.64
787	291	38	36	422	56.72	17.71	2.22	39.01
791	291	38	36	426	57.24	17.86	2.22	39.38
795	291	38	36	430	57.76	18.02	2.22	39.74
799	291	38	36	434	58.28	18.17	2.22	40.11
803	291	38	36	438	58.81	18.33	2.22	40.48
807	291	38	36	442	59.33	18.48	2.22	40.85
811	291	38	36	446	59.85	18.63	2.22	41.22
815	291	38	36	450	60.37	18.79	2.22	41.58
819	291	38	36	454	60.89	18.94	2.22	41.95
823	291	38	36	458	61.42	19.10	2.22	42.32
827	291	38	36	462	61.94	19.25	2.22	42.69
831	291	38	36	466	62.46	19.40	2.22	43.06
835	291	38	36	470	62.98	19.56	2.22	43.42
839	291	38	36	474	63.50	19.71	2.22	43.79
843	291	38	36	478	64.03	19.87	2.22	44.16
847	291	38	36	482	64.55	20.02	2.22	44.53
851	291	38	36	486	65.07	20.17	2.22	44.90
855	291	38	36	490	65.59	20.33	2.22	45.26
859	291	38	36	494	66.11	20.48	2.22	45.63
863	291	38	36	498	66.64	20.64	2.22	46.00
867	291	38	36	502	67.16	20.79	2.22	46.37
871	291	38	36	506	67.68	20.94	2.22	46.74
875	291	38	36	510	68.20	21.10	2.22	47.10
879	291	38	36	514	68.72	21.25	2.22	47.47

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
883	291	38	36	518	69.25	21.41	2.22	47.84
887	291	38	36	522	69.77	21.56	2.22	48.21
891	291	38	36	526	70.29	21.71	2.22	48.58
895	291	38	36	530	70.81	21.87	2.22	48.94
899	291	38	36	534	71.33	22.02	2.22	49.31
903	291	38	36	538	71.86	22.18	2.22	49.68
907	291	38	36	542	72.38	22.33	2.22	50.05
911	291	38	36	546	72.90	22.48	2.22	50.42
915	291	38	36	550	73.42	22.64	2.22	50.78
919	291	38	36	554	73.94	22.79	2.22	51.15
923	291	38	36	558	74.47	22.95	2.22	51.52
927	291	38	36	562	74.99	23.10	2.22	51.89
931	291	38	36	566	75.51	23.25	2.22	52.26
935	291	38	36	570	76.03	23.41	2.22	52.62
939	291	38	36	574	76.55	23.56	2.22	52.99
943	291	38	36	578	77.08	23.72	2.22	53.36
947	291	38	36	582	77.60	23.87	2.22	53.73
951	291	38	36	586	78.12	24.02	2.22	54.10
955	291	38	36	590	78.64	24.18	2.22	54.46
959	291	38	36	594	79.16	24.33	2.22	54.83
963	291	38	36	598	79.69	24.49	2.22	55.20
967	291	38	36	602	80.21	24.64	2.22	55.57
971	291	38	36	606	80.73	24.79	2.22	55.94
975	291	38	36	610	81.25	24.95	2.22	56.30
979	291	38	36	614	81.77	25.10	2.22	56.67
983	291	38	36	618	82.30	25.26	2.22	57.04
987	291	38	36	622	82.82	25.41	2.22	57.41
991	291	38	36	626	83.34	25.56	2.22	57.78
995	291	38	36	630	83.86	25.72	2.22	58.14
999	291	38	36	634	84.38	25.87	2.22	58.51
1003	291	38	36	638	84.91	26.03	2.22	58.88
1007	291	38	36	642	85.43	26.18	2.22	59.25
1011	291	38	36	646	85.95	26.33	2.22	59.62
1015	291	38	36	650	86.47	26.49	2.22	59.98
1019	291	38	36	654	86.99	26.64	2.22	60.35
1023	291	38	36	658	87.52	26.80	2.22	60.72
1027	291	38	36	662	88.04	26.95	2.22	61.09
1031	291	38	36	666	88.56	27.10	2.22	61.46
1035	291	38	36	670	89.08	27.26	2.22	61.82
1039	291	38	36	674	89.60	27.41	2.22	62.19
1043	291	38	36	678	90.13	27.57	2.22	62.56
1047	291	38	36	682	90.65	27.72	2.22	62.93
1051	291	38	36	686	91.17	27.87	2.22	63.30
1055	291	38	36	690	91.69	28.03	2.22	63.66
1059	291	38	36	694	92.21	28.18	2.22	64.03
1063	291	38	36	698	92.74	28.34	2.22	64.40
1067	291	38	36	702	93.26	28.49	2.22	64.77
1071	291	38	36	706	93.78	28.64	2.22	65.14
1075	291	38	36	710	94.30	28.80	2.22	65.50
1079	291	38	36	714	94.82	28.95	2.22	65.87
1083	291	38	36	718	95.35	29.11	2.22	66.24
1087	291	38	36	722	95.87	29.26	2.22	66.61
1091	291	38	36	726	96.39	29.41	2.22	66.98
1095	291	38	36	730	96.91	29.57	2.22	67.34
1099	291	38	36	734	97.43	29.72	2.22	67.71
1103	291	38	36	738	97.96	29.88	2.22	68.08
1107	291	38	36	742	98.48	30.03	2.22	68.45
1111	291	38	36	746	99.00	30.18	2.22	68.82
1115	291	38	36	750	99.52	30.34	2.22	69.18
1119	291	38	36	754	100.04	30.49	2.22	69.55

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▼ 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>employee'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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P
1123	291	38	36	758	100.57	30.65	2.22	69.92
1127	291	38	36	762	101.09	30.80	2.22	70.29
1131	291	38	36	766	101.61	30.95	2.22	70.66
1135	291	38	36	770	102.13	31.11	2.22	71.02
1139	291	38	36	774	102.65	31.26	2.22	71.39
1143	291	38	36	778	103.18	31.42	2.22	71.76
1147	291	38	36	782	103.70	31.57	2.22	72.13
1151	291	38	36	786	104.22	31.72	2.22	72.50
1155	291	38	36	790	104.74	31.88	2.22	72.86
1159	291	38	36	794	105.26	32.03	2.22	73.23
1163	291	38	36	798	105.79	32.19	2.22	73.60
1167	291	38	36	802	106.31	32.34	2.22	73.97
1171	291	38	36	806	106.83	32.49	2.22	74.34
1175	291	38	36	810	107.35	32.65	2.22	74.70
1179	291	38	36	814	107.87	32.80	2.22	75.07
1183	291	38	36	818	108.40	32.96	2.22	75.44
1187	291	38	36	822	108.92	33.11	2.22	75.81
1191	291	38	36	826	109.44	33.26	2.22	76.18
1195	291	38	36	830	109.96	33.42	2.22	76.54
1199	291	38	36	834	110.48	33.57	2.22	76.91
1203	291	38	36	838	111.01	33.73	2.22	77.28
1207	291	38	36	842	111.53	33.88	2.22	77.65
1211	291	38	36	846	112.05	34.03	2.22	78.02
1215	291	38	36	850	112.57	34.19	2.22	78.38
1219	291	38	36	854	113.09	34.34	2.22	78.75
1223	291	38	36	858	113.62	34.50	2.22	79.12
1227	291	38	36	862	114.14	34.65	2.22	79.49
1231	291	38	36	866	114.66	34.80	2.22	79.86
1235	291	38	36	870	115.18	34.96	2.22	80.22
1239	291	38	36	874	115.70	35.11	2.22	80.59
1243	291	38	36	878	116.23	35.27	2.22	80.96
1247	291	38	36	882	116.75	35.42	2.22	81.33
1251	291	38	36	886	117.27	35.57	2.22	81.70
1255	291	38	36	890	117.79	35.73	2.22	82.06
1259	291	38	36	894	118.31	35.88	2.22	82.43
1263	291	38	36	898	118.84	36.04	2.22	82.80
1267	291	38	36	902	119.36	36.19	2.22	83.17
1271	291	38	36	906	119.88	36.34	2.22	83.54
1275	291	38	36	910	120.40	36.50	2.22	83.90
1279	291	38	36	914	120.92	36.65	2.22	84.27
1283	291	38	36	918	121.45	36.81	2.22	84.64
1287	291	38	36	922	121.97	36.96	2.22	85.01
1291	291	38	36	926	122.49	37.11	2.22	85.38
1295	291	38	36	930	123.01	37.27	2.22	85.74
1299	291	38	36	934	123.53	37.42	2.22	86.11
1303	291	38	36	938	124.06	37.58	2.22	86.48
1307	291	38	36	942	124.58	37.73	2.22	86.85
1311	291	38	36	946	125.10	37.88	2.22	87.22
1315	291	38	36	950	125.62	38.04	2.22	87.58
1319	291	38	36	954	126.14	38.19	2.22	87.95
1323	291	38	36	958	126.67	38.35	2.22	88.32
1327	291	38	36	962	127.19	38.50	2.22	88.69
1331	291	38	36	966	127.71	38.65	2.22	89.06
1335	291	38	36	970	128.23	38.81	2.22	89.42
1339	291	38	36	974	128.75	38.96	2.22	89.79
1343	291	38	36	978	129.28	39.12	2.22	90.16
1347	291	38	36	982	129.80	39.27	2.22	90.53
1351	291	38	36	986	130.32	39.42	2.22	90.90
1355	291	38	36	990	130.84	39.58	2.22	91.26
1359	291	38	36	994	131.36	39.73	2.22	91.63

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
1363	291	38	36	998	131.89	39.89	2.22	92.00
1367	291	38	36	1,002	132.41	40.04	2.22	92.37
1371	291	38	36	1,006	132.93	40.19	2.22	92.74
1375	291	38	36	1,010	133.45	40.35	2.22	93.10
1379	291	38	36	1,014	133.97	40.50	2.22	93.47
1383	291	38	36	1,018	134.50	40.66	2.22	93.84
1387	291	38	36	1,022	135.02	40.81	2.22	94.21
1391	291	38	36	1,026	135.54	40.96	2.22	94.58
1395	291	38	36	1,030	136.06	41.12	2.22	94.94
1399	291	38	36	1,034	136.58	41.27	2.22	95.31
1403	291	38	36	1,038	137.11	41.43	2.22	95.68
1407	291	38	36	1,042	137.63	41.58	2.22	96.05
1411	291	38	36	1,046	138.15	41.73	2.22	96.42
1415	291	38	36	1,050	138.67	41.89	2.22	96.78
1419	291	38	36	1,054	139.19	42.04	2.22	97.15
1423	291	38	36	1,058	139.72	42.20	2.22	97.52
1427	291	38	36	1,062	140.24	42.35	2.22	97.89
1431	291	38	36	1,066	140.76	42.50	2.22	98.26
1435	291	38	36	1,070	141.28	42.66	2.22	98.62
1439	291	38	36	1,074	141.80	42.81	2.22	98.99
1443	291	38	36	1,078	142.33	42.97	2.22	99.36
1447	291	38	36	1,082	142.85	43.12	2.22	99.73
1451	291	38	36	1,086	143.37	43.27	2.22	100.10
1455	291	38	36	1,090	143.89	43.43	2.22	100.46
1459	291	38	36	1,094	144.41	43.58	2.22	100.83
1463	291	38	36	1,098	144.94	43.74	2.22	101.20
1467	291	38	36	1,102	145.46	43.89	2.22	101.57
1471	291	38	36	1,106	145.98	44.04	2.22	101.94
1475	291	38	36	1,110	146.50	44.20	2.22	102.30
1479	291	38	36	1,114	147.02	44.35	2.22	102.67
1483	291	38	36	1,118	147.55	44.51	2.22	103.04
1487	291	38	36	1,122	148.07	44.66	2.22	103.41
1491	291	38	36	1,126	148.59	44.81	2.22	103.78
1495	291	38	36	1,130	149.11	44.97	2.22	104.14
1499	291	38	36	1,134	149.63	45.12	2.22	104.51
1503	291	38	36	1,138	150.16	45.28	2.22	104.88
1507	291	38	36	1,142	150.68	45.43	2.22	105.25
1511	291	38	36	1,146	151.20	45.58	2.22	105.62
1515	291	38	36	1,150	151.72	45.74	2.22	105.98
1519	291	38	36	1,154	152.24	45.89	2.22	106.35
1523	291	38	36	1,158	152.77	46.05	2.22	106.72
1527	291	38	36	1,162	153.29	46.20	2.22	107.09
1531	291	38	36	1,166	153.81	46.35	2.22	107.46
1535	291	38	36	1,170	154.33	46.51	2.22	107.82
1539	291	38	36	1,174	154.85	46.66	2.22	108.19
1543	291	38	36	1,178	155.38	46.82	2.22	108.56
1547	291	38	36	1,182	155.90	46.97	2.22	108.93
1551	291	38	36	1,186	156.42	47.12	2.22	109.30
1555	291	38	36	1,190	156.94	47.28	2.22	109.66
1559	291	38	36	1,194	157.46	47.43	2.22	110.03
1563	291	38	36	1,198	157.99	47.59	2.22	110.40
1567	291	38	36	1,202	158.51	47.74	2.22	110.77
1571	291	38	36	1,206	159.03	47.89	2.22	111.14
1575	291	38	36	1,210	159.55	48.05	2.22	111.50
1579	291	38	36	1,214	160.07	48.20	2.22	111.87
1583	291	38	36	1,218	160.60	48.36	2.22	112.24
1587	291	38	36	1,222	161.12	48.51	2.22	112.61
1591	291	38	36	1,226	161.64	48.66	2.22	112.98
1595	291	38	36	1,230	162.16	48.82	2.22	113.34
1599	291	38	36	1,234	162.68	48.97	2.22	113.71

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▼ 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>employee'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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
1603	291	38	36	1,238	163.21	49.13	2.22	114.08
1607	291	38	36	1,242	163.73	49.28	2.22	114.45
1611	291	38	36	1,246	164.25	49.43	2.22	114.82
1615	291	38	36	1,250	164.77	49.59	2.22	115.18
1619	291	38	36	1,254	165.29	49.74	2.22	115.55
1623	291	38	36	1,258	165.82	49.90	2.22	115.92
1627	291	38	36	1,262	166.34	50.05	2.22	116.29
1631	291	38	36	1,266	166.86	50.20	2.22	116.66
1635	291	38	36	1,270	167.38	50.36	2.22	117.02
1639	291	38	36	1,274	167.90	50.51	2.22	117.39
1643	291	38	36	1,278	168.43	50.67	2.22	117.76
1647	291	38	36	1,282	168.95	50.82	2.22	118.13
1651	291	38	36	1,286	169.47	50.97	2.22	118.50
1655	291	38	36	1,290	169.99	51.13	2.22	118.86
1659	291	38	36	1,294	170.51	51.28	2.22	119.23
1663	291	38	36	1,298	171.04	51.44	2.22	119.60
1667	291	38	36	1,302	171.56	51.59	2.22	119.97
1671	291	38	36	1,306	172.08	51.74	2.22	120.34
1675	291	38	36	1,310	172.60	51.90	2.22	120.70
1679	291	38	36	1,314	173.12	52.05	2.22	121.07
1683	291	38	36	1,318	173.65	52.21	2.22	121.44
1687	291	38	36	1,322	174.17	52.36	2.22	121.81
1691	291	38	36	1,326	174.69	52.51	2.22	122.18
1695	291	38	36	1,330	175.21	52.67	2.22	122.54
1699	291	38	36	1,334	175.73	52.82	2.22	122.91
1703	291	38	36	1,338	176.26	52.98	2.22	123.28
1707	291	38	36	1,342	176.78	53.13	2.22	123.65
1711	291	38	36	1,346	177.30	53.28	2.22	124.02
1715	291	38	36	1,350	177.82	53.44	2.22	124.38
1719	291	38	36	1,354	178.34	53.59	2.22	124.75
1723	291	38	36	1,358	178.87	53.75	2.22	125.12
1727	291	38	36	1,362	179.39	53.90	2.22	125.49
1731	291	38	36	1,366	179.91	54.05	2.22	125.86
1735	291	38	36	1,370	180.43	54.21	2.22	126.22
1739	291	38	36	1,374	180.95	54.36	2.22	126.59
1743	291	38	36	1,378	181.48	54.52	2.22	126.96
1747	291	38	36	1,382	182.00	54.67	2.22	127.33
1751	291	38	36	1,386	182.52	54.82	2.22	127.70
1755	291	38	36	1,390	183.04	54.98	2.22	128.06
1759	291	38	36	1,394	183.56	55.13	2.22	128.43
1763	291	38	36	1,398	184.09	55.29	2.22	128.80
1767	291	38	36	1,402	184.61	55.44	2.22	129.17
1771	291	38	36	1,406	185.13	55.59	2.22	129.54
1775	291	38	36	1,410	185.65	55.75	2.22	129.90
1779	291	38	36	1,414	186.17	55.90	2.22	130.27
1783	291	38	36	1,418	186.70	56.06	2.22	130.64
1787	291	38	36	1,422	187.22	56.21	2.22	131.01
1791	291	38	36	1,426	187.74	56.36	2.22	131.38
1795	291	38	36	1,430	188.26	56.52	2.22	131.74
1799	291	38	36	1,434	188.78	56.67	2.22	132.11
1803	291	38	36	1,438	189.31	56.83	2.22	132.48
1807	291	38	36	1,442	189.83	56.98	2.22	132.85
1811	291	38	36	1,446	190.35	57.13	2.22	133.22
1815	291	38	36	1,450	190.87	57.29	2.22	133.58
1819	291	38	36	1,454	191.39	57.44	2.22	133.95
1823	291	38	36	1,458	191.92	57.60	2.22	134.32
1827	291	38	36	1,462	192.44	57.75	2.22	134.69
1831	291	38	36	1,466	192.96	57.90	2.22	135.06
1835	291	38	36	1,470	193.48	58.06	2.22	135.42
1839	291	38	36	1,474	194.00	58.21	2.22	135.79

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g	1h	1i
£	£	£	£	£	£ P	£ P	£ P	£ P
1843	291	38	36	1,478	194.53	58.37	2.22	136.16
1847	291	38	36	1,482	195.05	58.52	2.22	136.53
1851	291	38	36	1,486	195.57	58.67	2.22	136.90
1855	291	38	36	1,490	196.09	58.83	2.22	137.26
1859	291	38	36	1,494	196.61	58.98	2.22	137.63
1863	291	38	36	1,498	197.14	59.14	2.22	138.00
1867	291	38	36	1,502	197.66	59.29	2.22	138.37
1871	291	38	36	1,506	198.18	59.44	2.22	138.74
1875	291	38	36	1,510	198.70	59.60	2.22	139.10
1879	291	38	36	1,514	199.22	59.75	2.22	139.47
1883	291	38	36	1,518	199.75	59.91	2.22	139.84
1887	291	38	36	1,522	200.27	60.06	2.22	140.21
1891	291	38	36	1,526	200.79	60.21	2.22	140.58
1895	291	38	36	1,530	201.31	60.37	2.22	140.94
1899	291	38	36	1,534	201.83	60.52	2.22	141.31
1903	291	38	36	1,538	202.36	60.68	2.22	141.68
1907	291	38	36	1,542	202.88	60.83	2.22	142.05
1911	291	38	36	1,546	203.40	60.98	2.22	142.42
1915	291	38	36	1,550	203.92	61.14	2.22	142.78
1919	291	38	36	1,554	204.44	61.29	2.22	143.15
1923	291	38	36	1,558	204.97	61.45	2.22	143.52
1927	291	38	36	1,562	205.49	61.60	2.22	143.89
1931	291	38	36	1,566	206.01	61.75	2.22	144.26
1935	291	38	36	1,570	206.53	61.91	2.22	144.62
1939	291	38	36	1,574	207.05	62.06	2.22	144.99
1943	291	38	36	1,578	207.58	62.22	2.22	145.36
1947	291	38	36	1,582	208.10	62.37	2.22	145.73
1951	291	38	36	1,586	208.62	62.52	2.22	146.10
1955	291	38	36	1,590	209.14	62.68	2.22	146.46
1959	291	38	36	1,594	209.66	62.83	2.22	146.83
1963	291	38	36	1,598	210.19	62.99	2.22	147.20
1967	291	38	36	1,602	210.71	63.14	2.22	147.57
1971	291	38	36	1,606	211.23	63.29	2.22	147.94
1975	291	38	36	1,610	211.75	63.45	2.22	148.30
1979	291	38	36	1,614	212.27	63.60	2.22	148.67
1983	291	38	36	1,618	212.80	63.76	2.22	149.04
1987	291	38	36	1,622	213.32	63.91	2.22	149.41
1991	291	38	36	1,626	213.84	64.06	2.22	149.78
1995	291	38	36	1,630	214.36	64.22	2.22	150.14
1999	291	38	36	1,634	214.88	64.37	2.22	150.51
2003	291	38	36	1,638	215.41	64.53	2.22	150.88
2007	291	38	36	1,642	215.93	64.68	2.22	151.25
2011	291	38	36	1,646	216.45	64.83	2.22	151.62
2015	291	38	36	1,650	216.97	64.99	2.22	151.98
2019	291	38	36	1,654	217.49	65.14	2.22	152.35
2023	291	38	36	1,658	218.02	65.30	2.22	152.72
2027	291	38	36	1,662	218.54	65.45	2.22	153.09
2031	291	38	36	1,666	219.06	65.60	2.22	153.46
2035	291	38	36	1,670	219.58	65.76	2.22	153.82
2039	291	38	36	1,674	220.10	65.91	2.22	154.19
2043	291	38	36	1,678	220.63	66.07	2.22	154.56
2047	291	38	36	1,682	221.15	66.22	2.22	154.93
2051	291	38	36	1,686	221.67	66.37	2.22	155.30
2055	291	38	36	1,690	222.19	66.53	2.22	155.66
2059	291	38	36	1,694	222.71	66.68	2.22	156.03
2063	291	38	36	1,698	223.24	66.84	2.22	156.40
2067	291	38	36	1,702	223.76	66.99	2.22	156.77
2071	291	38	36	1,706	224.28	67.14	2.22	157.14
2075	291	38	36	1,710	224.80	67.30	2.22	157.50
2079	291	38	36	1,714	225.32	67.45	2.22	157.87

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▼ 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>employee's</i> Earnings Threshold	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL	Total of <i>employee's</i> and <i>employer's</i> contributions payable	Employee's contributions payable	NIC rebate due on the sum of the amounts in columns 1b and 1c	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1h		
£	£	£	£	£	£ P	£ P	£ P	£ P
2083	291	38	36	1,718	225.85	67.61	2.22	158.24
2087	291	38	36	1,722	226.37	67.76	2.22	158.61
2091	291	38	36	1,726	226.89	67.91	2.22	158.98
2095	291	38	36	1,730	227.41	68.07	2.22	159.34
2099	291	38	36	1,734	227.93	68.22	2.22	159.71
2103	291	38	36	1,738	228.46	68.38	2.22	160.08
2107	291	38	36	1,742	228.98	68.53	2.22	160.45
2111	291	38	36	1,746	229.50	68.68	2.22	160.82
2115	291	38	36	1,750	230.02	68.84	2.22	161.18
2119	291	38	36	1,754	230.54	68.99	2.22	161.55
2123	291	38	36	1,758	231.07	69.15	2.22	161.92
2127	291	38	36	1,762	231.59	69.30	2.22	162.29
2131	291	38	36	1,766	232.11	69.45	2.22	162.66
2135	291	38	36	1,770	232.63	69.61	2.22	163.02
2139	291	38	36	1,774	233.15	69.76	2.22	163.39
2143	291	38	36	1,778	233.68	69.92	2.22	163.76
2147	291	38	36	1,782	234.20	70.07	2.22	164.13
2151	291	38	36	1,786	234.72	70.22	2.22	164.50
2155	291	38	36	1,790	235.24	70.38	2.22	164.86
2159	291	38	36	1,794	235.76	70.53	2.22	165.23
2163	291	38	36	1,798	236.29	70.69	2.22	165.60
2167	291	38	36	1,802	236.81	70.84	2.22	165.97
2171	291	38	36	1,806	237.33	70.99	2.22	166.34
2175	291	38	36	1,810	237.85	71.15	2.22	166.70
2179	291	38	36	1,814	238.37	71.30	2.22	167.07
2183	291	38	36	1,818	238.90	71.46	2.22	167.44
2187	291	38	36	1,822	239.42	71.61	2.22	167.81
2191	291	38	36	1,826	239.94	71.76	2.22	168.18
2195	291	38	36	1,830	240.46	71.92	2.22	168.54
2199	291	38	36	1,834	240.98	72.07	2.22	168.91
2203	291	38	36	1,838	241.51	72.23	2.22	169.28
2207	291	38	36	1,842	242.03	72.38	2.22	169.65
2211	291	38	36	1,846	242.55	72.53	2.22	170.02
2215	291	38	36	1,850	243.07	72.69	2.22	170.38
2219	291	38	36	1,854	243.59	72.84	2.22	170.75
2223	291	38	36	1,858	244.12	73.00	2.22	171.12
2227	291	38	36	1,862	244.64	73.15	2.22	171.49
2231	291	38	36	1,866	245.16	73.30	2.22	171.86
2235	291	38	36	1,870	245.68	73.46	2.22	172.22
2239	291	38	36	1,874	246.20	73.61	2.22	172.59
2243	291	38	36	1,878	246.73	73.77	2.22	172.96
2247	291	38	36	1,882	247.25	73.92	2.22	173.33
2251	291	38	36	1,886	247.77	74.07	2.22	173.70
2255	291	38	36	1,890	248.29	74.23	2.22	174.06
2259	291	38	36	1,894	248.81	74.38	2.22	174.43
2263	291	38	36	1,898	249.34	74.54	2.22	174.80
2267	291	38	36	1,902	249.86	74.69	2.22	175.17
2271	291	38	36	1,906	250.38	74.84	2.22	175.54
2275	291	38	36	1,910	250.90	75.00	2.22	175.90
2279	291	38	36	1,914	251.42	75.15	2.22	176.27
2283	291	38	36	1,918	251.95	75.31	2.22	176.64
2287	291	38	36	1,922	252.47	75.46	2.22	177.01
2291	291	38	36	1,926	252.99	75.61	2.22	177.38
2295	291	38	36	1,930	253.51	75.77	2.22	177.74
2299	291	38	36	1,934	254.03	75.92	2.22	178.11
2303	291	38	36	1,938	254.56	76.08	2.22	178.48
2307	291	38	36	1,942	255.08	76.23	2.22	178.85
2311	291	38	36	1,946	255.60	76.38	2.22	179.22
2315	291	38	36	1,950	256.12	76.54	2.22	179.58
2319	291	38	36	1,954	256.64	76.61	2.22	179.77

If the employee's gross pay is over £2319, go to page 62

# Weekly table for Contracted-out Salary Related employer only contributions for use from 6 April 2000 to 5 April 2001

Contribution table letter

**C**

## Use this table for:

- employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

## Do not use this table for:

- employees who are State pension age (65 for men, 60 for women) or over, see leaflet CA38
- employees in a Contracted-out Money Purchase Scheme, see leaflet CA43.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b, 1c, 1e and 1h of the table to columns 1b, 1c, 1e and 1h of form P11. You may copy the figures in columns 1a and 1d of the table to columns 1a and 1d of form P11 if you wish.

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

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
	1a	1b	1c	1d	1e	1h
£	£	£	£	£	£ P	£ P
Up to and including 66.99	No NIC Liability, make no entries on forms P11 and P14					
67	67	0	0	0	0.00	0.00
68	67	1	0	0	0.00	0.03
69	67	2	0	0	0.00	0.06
70	67	3	0	0	0.00	0.09
71	67	4	0	0	0.00	0.12
72	67	5	0	0	0.00	0.15
73	67	6	0	0	0.00	0.18
74	67	7	0	0	0.00	0.21
75	67	8	0	0	0.00	0.24
76	67	9	0	0	0.00	0.27
77	67	9	1	0	0.00	0.30
78	67	9	2	0	0.00	0.33
79	67	9	3	0	0.00	0.36
80	67	9	4	0	0.00	0.39
81	67	9	5	0	0.00	0.42
82	67	9	6	0	0.00	0.45
83	67	9	7	0	0.00	0.48
84	67	9	8	0	0.00	0.51
85	67	9	8	1	0.14	0.51
86	67	9	8	2	0.23	0.51
87	67	9	8	3	0.32	0.51
88	67	9	8	4	0.41	0.51
89	67	9	8	5	0.51	0.51
90	67	9	8	6	0.60	0.51
91	67	9	8	7	0.69	0.51
92	67	9	8	8	0.78	0.51
93	67	9	8	9	0.87	0.51
94	67	9	8	10	0.97	0.51
95	67	9	8	11	1.06	0.51
96	67	9	8	12	1.15	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
	1a	1b	1c	1d	1e	1h
£	£	£	£	£	£ P	£ P
97	67	9	8	13	1.24	0.51
98	67	9	8	14	1.33	0.51
99	67	9	8	15	1.43	0.51
100	67	9	8	16	1.52	0.51
101	67	9	8	17	1.61	0.51
102	67	9	8	18	1.70	0.51
103	67	9	8	19	1.79	0.51
104	67	9	8	20	1.89	0.51
105	67	9	8	21	1.98	0.51
106	67	9	8	22	2.07	0.51
107	67	9	8	23	2.16	0.51
108	67	9	8	24	2.25	0.51
109	67	9	8	25	2.35	0.51
110	67	9	8	26	2.44	0.51
111	67	9	8	27	2.53	0.51
112	67	9	8	28	2.62	0.51
113	67	9	8	29	2.71	0.51
114	67	9	8	30	2.81	0.51
115	67	9	8	31	2.90	0.51
116	67	9	8	32	2.99	0.51
117	67	9	8	33	3.08	0.51
118	67	9	8	34	3.17	0.51
119	67	9	8	35	3.27	0.51
120	67	9	8	36	3.36	0.51
121	67	9	8	37	3.45	0.51
122	67	9	8	38	3.54	0.51
123	67	9	8	39	3.63	0.51
124	67	9	8	40	3.73	0.51
125	67	9	8	41	3.82	0.51
126	67	9	8	42	3.91	0.51
127	67	9	8	43	4.00	0.51
128	67	9	8	44	4.09	0.51
129	67	9	8	45	4.19	0.51
130	67	9	8	46	4.28	0.51
131	67	9	8	47	4.37	0.51
132	67	9	8	48	4.46	0.51
133	67	9	8	49	4.55	0.51
134	67	9	8	50	4.65	0.51
135	67	9	8	51	4.74	0.51
136	67	9	8	52	4.83	0.51
137	67	9	8	53	4.92	0.51
138	67	9	8	54	5.01	0.51
139	67	9	8	55	5.11	0.51
140	67	9	8	56	5.20	0.51
141	67	9	8	57	5.29	0.51
142	67	9	8	58	5.38	0.51
143	67	9	8	59	5.47	0.51
144	67	9	8	60	5.57	0.51
145	67	9	8	61	5.66	0.51
146	67	9	8	62	5.75	0.51
147	67	9	8	63	5.84	0.51
148	67	9	8	64	5.93	0.51
149	67	9	8	65	6.03	0.51
150	67	9	8	66	6.12	0.51
151	67	9	8	67	6.21	0.51
152	67	9	8	68	6.30	0.51
153	67	9	8	69	6.39	0.51
154	67	9	8	70	6.49	0.51
155	67	9	8	71	6.58	0.51
156	67	9	8	72	6.67	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
157	67	9	8	73	6.76	0.51
158	67	9	8	74	6.85	0.51
159	67	9	8	75	6.95	0.51
160	67	9	8	76	7.04	0.51
161	67	9	8	77	7.13	0.51
162	67	9	8	78	7.22	0.51
163	67	9	8	79	7.31	0.51
164	67	9	8	80	7.41	0.51
165	67	9	8	81	7.50	0.51
166	67	9	8	82	7.59	0.51
167	67	9	8	83	7.68	0.51
168	67	9	8	84	7.77	0.51
169	67	9	8	85	7.87	0.51
170	67	9	8	86	7.96	0.51
171	67	9	8	87	8.05	0.51
172	67	9	8	88	8.14	0.51
173	67	9	8	89	8.23	0.51
174	67	9	8	90	8.33	0.51
175	67	9	8	91	8.42	0.51
176	67	9	8	92	8.51	0.51
177	67	9	8	93	8.60	0.51
178	67	9	8	94	8.69	0.51
179	67	9	8	95	8.79	0.51
180	67	9	8	96	8.88	0.51
181	67	9	8	97	8.97	0.51
182	67	9	8	98	9.06	0.51
183	67	9	8	99	9.15	0.51
184	67	9	8	100	9.25	0.51
185	67	9	8	101	9.34	0.51
186	67	9	8	102	9.43	0.51
187	67	9	8	103	9.52	0.51
188	67	9	8	104	9.61	0.51
189	67	9	8	105	9.71	0.51
190	67	9	8	106	9.80	0.51
191	67	9	8	107	9.89	0.51
192	67	9	8	108	9.98	0.51
193	67	9	8	109	10.07	0.51
194	67	9	8	110	10.17	0.51
195	67	9	8	111	10.26	0.51
196	67	9	8	112	10.35	0.51
197	67	9	8	113	10.44	0.51
198	67	9	8	114	10.53	0.51
199	67	9	8	115	10.63	0.51
200	67	9	8	116	10.72	0.51
201	67	9	8	117	10.81	0.51
202	67	9	8	118	10.90	0.51
203	67	9	8	119	10.99	0.51
204	67	9	8	120	11.09	0.51
205	67	9	8	121	11.18	0.51
206	67	9	8	122	11.27	0.51
207	67	9	8	123	11.36	0.51
208	67	9	8	124	11.45	0.51
209	67	9	8	125	11.55	0.51
210	67	9	8	126	11.64	0.51
211	67	9	8	127	11.73	0.51
212	67	9	8	128	11.82	0.51
213	67	9	8	129	11.91	0.51
214	67	9	8	130	12.01	0.51
215	67	9	8	131	12.10	0.51
216	67	9	8	132	12.19	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
217	67	9	8	133	12.28	0.51
218	67	9	8	134	12.37	0.51
219	67	9	8	135	12.47	0.51
220	67	9	8	136	12.56	0.51
221	67	9	8	137	12.65	0.51
222	67	9	8	138	12.74	0.51
223	67	9	8	139	12.83	0.51
224	67	9	8	140	12.93	0.51
225	67	9	8	141	13.02	0.51
226	67	9	8	142	13.11	0.51
227	67	9	8	143	13.20	0.51
228	67	9	8	144	13.29	0.51
229	67	9	8	145	13.39	0.51
230	67	9	8	146	13.48	0.51
231	67	9	8	147	13.57	0.51
232	67	9	8	148	13.66	0.51
233	67	9	8	149	13.75	0.51
234	67	9	8	150	13.85	0.51
235	67	9	8	151	13.94	0.51
236	67	9	8	152	14.03	0.51
237	67	9	8	153	14.12	0.51
238	67	9	8	154	14.21	0.51
239	67	9	8	155	14.31	0.51
240	67	9	8	156	14.40	0.51
241	67	9	8	157	14.49	0.51
242	67	9	8	158	14.58	0.51
243	67	9	8	159	14.67	0.51
244	67	9	8	160	14.77	0.51
245	67	9	8	161	14.86	0.51
246	67	9	8	162	14.95	0.51
247	67	9	8	163	15.04	0.51
248	67	9	8	164	15.13	0.51
249	67	9	8	165	15.23	0.51
250	67	9	8	166	15.32	0.51
251	67	9	8	167	15.41	0.51
252	67	9	8	168	15.50	0.51
253	67	9	8	169	15.59	0.51
254	67	9	8	170	15.69	0.51
255	67	9	8	171	15.78	0.51
256	67	9	8	172	15.87	0.51
257	67	9	8	173	15.96	0.51
258	67	9	8	174	16.05	0.51
259	67	9	8	175	16.15	0.51
260	67	9	8	176	16.24	0.51
261	67	9	8	177	16.33	0.51
262	67	9	8	178	16.42	0.51
263	67	9	8	179	16.51	0.51
264	67	9	8	180	16.61	0.51
265	67	9	8	181	16.70	0.51
266	67	9	8	182	16.79	0.51
267	67	9	8	183	16.88	0.51
268	67	9	8	184	16.97	0.51
269	67	9	8	185	17.07	0.51
270	67	9	8	186	17.16	0.51
271	67	9	8	187	17.25	0.51
272	67	9	8	188	17.34	0.51
273	67	9	8	189	17.43	0.51
274	67	9	8	190	17.53	0.51
275	67	9	8	191	17.62	0.51
276	67	9	8	192	17.71	0.51

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
277	67	9	8	193	17.80	0.51
278	67	9	8	194	17.89	0.51
279	67	9	8	195	17.99	0.51
280	67	9	8	196	18.08	0.51
281	67	9	8	197	18.17	0.51
282	67	9	8	198	18.26	0.51
283	67	9	8	199	18.35	0.51
284	67	9	8	200	18.45	0.51
285	67	9	8	201	18.54	0.51
286	67	9	8	202	18.63	0.51
287	67	9	8	203	18.72	0.51
288	67	9	8	204	18.81	0.51
289	67	9	8	205	18.91	0.51
290	67	9	8	206	19.00	0.51
291	67	9	8	207	19.09	0.51
292	67	9	8	208	19.18	0.51
293	67	9	8	209	19.27	0.51
294	67	9	8	210	19.37	0.51
295	67	9	8	211	19.46	0.51
296	67	9	8	212	19.55	0.51
297	67	9	8	213	19.64	0.51
298	67	9	8	214	19.73	0.51
299	67	9	8	215	19.83	0.51
300	67	9	8	216	19.92	0.51
301	67	9	8	217	20.01	0.51
302	67	9	8	218	20.10	0.51
303	67	9	8	219	20.19	0.51
304	67	9	8	220	20.29	0.51
305	67	9	8	221	20.38	0.51
306	67	9	8	222	20.47	0.51
307	67	9	8	223	20.56	0.51
308	67	9	8	224	20.65	0.51
309	67	9	8	225	20.75	0.51
310	67	9	8	226	20.84	0.51
311	67	9	8	227	20.93	0.51
312	67	9	8	228	21.02	0.51
313	67	9	8	229	21.11	0.51
314	67	9	8	230	21.21	0.51
315	67	9	8	231	21.30	0.51
316	67	9	8	232	21.39	0.51
317	67	9	8	233	21.48	0.51
318	67	9	8	234	21.57	0.51
319	67	9	8	235	21.67	0.51
320	67	9	8	236	21.76	0.51
321	67	9	8	237	21.85	0.51
322	67	9	8	238	21.94	0.51
323	67	9	8	239	22.03	0.51
324	67	9	8	240	22.13	0.51
325	67	9	8	241	22.22	0.51
326	67	9	8	242	22.31	0.51
327	67	9	8	243	22.40	0.51
328	67	9	8	244	22.49	0.51
329	67	9	8	245	22.59	0.51
330	67	9	8	246	22.68	0.51
331	67	9	8	247	22.77	0.51
332	67	9	8	248	22.86	0.51
333	67	9	8	249	22.95	0.51
334	67	9	8	250	23.05	0.51
335	67	9	8	251	23.14	0.51
336	67	9	8	252	23.23	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
1a	1b	1c	1d	1e	1h	
£	£	£	£	£	£ P	£ P
337	67	9	8	253	23.32	0.51
338	67	9	8	254	23.41	0.51
339	67	9	8	255	23.51	0.51
340	67	9	8	256	23.60	0.51
341	67	9	8	257	23.69	0.51
342	67	9	8	258	23.78	0.51
343	67	9	8	259	23.87	0.51
344	67	9	8	260	23.97	0.51
345	67	9	8	261	24.06	0.51
346	67	9	8	262	24.15	0.51
347	67	9	8	263	24.24	0.51
348	67	9	8	264	24.33	0.51
349	67	9	8	265	24.43	0.51
350	67	9	8	266	24.52	0.51
351	67	9	8	267	24.61	0.51
352	67	9	8	268	24.70	0.51
353	67	9	8	269	24.79	0.51
354	67	9	8	270	24.89	0.51
355	67	9	8	271	24.98	0.51
356	67	9	8	272	25.07	0.51
357	67	9	8	273	25.16	0.51
358	67	9	8	274	25.25	0.51
359	67	9	8	275	25.35	0.51
360	67	9	8	276	25.44	0.51
361	67	9	8	277	25.53	0.51
362	67	9	8	278	25.62	0.51
363	67	9	8	279	25.71	0.51
364	67	9	8	280	25.81	0.51
365	67	9	8	281	25.90	0.51
366	67	9	8	282	25.99	0.51
367	67	9	8	283	26.08	0.51
368	67	9	8	284	26.17	0.51
369	67	9	8	285	26.27	0.51
370	67	9	8	286	26.36	0.51
371	67	9	8	287	26.45	0.51
372	67	9	8	288	26.54	0.51
373	67	9	8	289	26.63	0.51
374	67	9	8	290	26.73	0.51
375	67	9	8	291	26.82	0.51
376	67	9	8	292	26.91	0.51
377	67	9	8	293	27.00	0.51
378	67	9	8	294	27.09	0.51
379	67	9	8	295	27.19	0.51
380	67	9	8	296	27.28	0.51
381	67	9	8	297	27.37	0.51
382	67	9	8	298	27.46	0.51
383	67	9	8	299	27.55	0.51
384	67	9	8	300	27.65	0.51
385	67	9	8	301	27.74	0.51
386	67	9	8	302	27.83	0.51
387	67	9	8	303	27.92	0.51
388	67	9	8	304	28.01	0.51
389	67	9	8	305	28.11	0.51
390	67	9	8	306	28.20	0.51
391	67	9	8	307	28.29	0.51
392	67	9	8	308	28.38	0.51
393	67	9	8	309	28.47	0.51
394	67	9	8	310	28.57	0.51
395	67	9	8	311	28.66	0.51
396	67	9	8	312	28.75	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
397	67	9	8	313	28.84	0.51
398	67	9	8	314	28.93	0.51
399	67	9	8	315	29.03	0.51
400	67	9	8	316	29.12	0.51
401	67	9	8	317	29.21	0.51
402	67	9	8	318	29.30	0.51
403	67	9	8	319	29.39	0.51
404	67	9	8	320	29.49	0.51
405	67	9	8	321	29.58	0.51
406	67	9	8	322	29.67	0.51
407	67	9	8	323	29.76	0.51
408	67	9	8	324	29.85	0.51
409	67	9	8	325	29.95	0.51
410	67	9	8	326	30.04	0.51
411	67	9	8	327	30.13	0.51
412	67	9	8	328	30.22	0.51
413	67	9	8	329	30.31	0.51
414	67	9	8	330	30.41	0.51
415	67	9	8	331	30.50	0.51
416	67	9	8	332	30.59	0.51
417	67	9	8	333	30.68	0.51
418	67	9	8	334	30.77	0.51
419	67	9	8	335	30.87	0.51
420	67	9	8	336	30.96	0.51
421	67	9	8	337	31.05	0.51
422	67	9	8	338	31.14	0.51
423	67	9	8	339	31.23	0.51
424	67	9	8	340	31.33	0.51
425	67	9	8	341	31.42	0.51
426	67	9	8	342	31.51	0.51
427	67	9	8	343	31.60	0.51
428	67	9	8	344	31.69	0.51
429	67	9	8	345	31.79	0.51
430	67	9	8	346	31.88	0.51
431	67	9	8	347	31.97	0.51
432	67	9	8	348	32.06	0.51
433	67	9	8	349	32.15	0.51
434	67	9	8	350	32.25	0.51
435	67	9	8	351	32.34	0.51
436	67	9	8	352	32.43	0.51
437	67	9	8	353	32.52	0.51
438	67	9	8	354	32.61	0.51
439	67	9	8	355	32.71	0.51
440	67	9	8	356	32.80	0.51
441	67	9	8	357	32.89	0.51
442	67	9	8	358	32.98	0.51
443	67	9	8	359	33.07	0.51
444	67	9	8	360	33.17	0.51
445	67	9	8	361	33.26	0.51
446	67	9	8	362	33.35	0.51
447	67	9	8	363	33.44	0.51
448	67	9	8	364	33.53	0.51
449	67	9	8	365	33.63	0.51
450	67	9	8	366	33.72	0.51
451	67	9	8	367	33.81	0.51
452	67	9	8	368	33.90	0.51
453	67	9	8	369	33.99	0.51
454	67	9	8	370	34.09	0.51
455	67	9	8	371	34.18	0.51
456	67	9	8	372	34.27	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
	1a	1b	1c	1d	1e	1h
£	£	£	£	£	£ P	£ P
457	67	9	8	373	34.36	0.51
458	67	9	8	374	34.45	0.51
459	67	9	8	375	34.55	0.51
460	67	9	8	376	34.64	0.51
461	67	9	8	377	34.73	0.51
462	67	9	8	378	34.82	0.51
463	67	9	8	379	34.91	0.51
464	67	9	8	380	35.01	0.51
465	67	9	8	381	35.10	0.51
466	67	9	8	382	35.19	0.51
467	67	9	8	383	35.28	0.51
468	67	9	8	384	35.37	0.51
469	67	9	8	385	35.47	0.51
470	67	9	8	386	35.56	0.51
471	67	9	8	387	35.65	0.51
472	67	9	8	388	35.74	0.51
473	67	9	8	389	35.83	0.51
474	67	9	8	390	35.93	0.51
475	67	9	8	391	36.02	0.51
476	67	9	8	392	36.11	0.51
477	67	9	8	393	36.20	0.51
478	67	9	8	394	36.29	0.51
479	67	9	8	395	36.39	0.51
480	67	9	8	396	36.48	0.51
481	67	9	8	397	36.57	0.51
482	67	9	8	398	36.66	0.51
483	67	9	8	399	36.75	0.51
484	67	9	8	400	36.85	0.51
485	67	9	8	401	36.94	0.51
486	67	9	8	402	37.03	0.51
487	67	9	8	403	37.12	0.51
488	67	9	8	404	37.21	0.51
489	67	9	8	405	37.31	0.51
490	67	9	8	406	37.40	0.51
491	67	9	8	407	37.49	0.51
492	67	9	8	408	37.58	0.51
493	67	9	8	409	37.67	0.51
494	67	9	8	410	37.77	0.51
495	67	9	8	411	37.86	0.51
496	67	9	8	412	37.95	0.51
497	67	9	8	413	38.04	0.51
498	67	9	8	414	38.13	0.51
499	67	9	8	415	38.23	0.51
500	67	9	8	416	38.32	0.51
501	67	9	8	417	38.41	0.51
502	67	9	8	418	38.50	0.51
503	67	9	8	419	38.59	0.51
504	67	9	8	420	38.69	0.51
505	67	9	8	421	38.78	0.51
506	67	9	8	422	38.87	0.51
507	67	9	8	423	38.96	0.51
508	67	9	8	424	39.05	0.51
509	67	9	8	425	39.15	0.51
510	67	9	8	426	39.24	0.51
511	67	9	8	427	39.33	0.51
512	67	9	8	428	39.42	0.51
513	67	9	8	429	39.51	0.51
514	67	9	8	430	39.61	0.51
515	67	9	8	431	39.70	0.51
516	67	9	8	432	39.79	0.51

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
517	67	9	8	433	39.88	0.51
518	67	9	8	434	39.97	0.51
519	67	9	8	435	40.07	0.51
520	67	9	8	436	40.16	0.51
521	67	9	8	437	40.25	0.51
522	67	9	8	438	40.34	0.51
523	67	9	8	439	40.43	0.51
524	67	9	8	440	40.53	0.51
525	67	9	8	441	40.62	0.51
526	67	9	8	442	40.71	0.51
527	67	9	8	443	40.80	0.51
528	67	9	8	444	40.89	0.51
529	67	9	8	445	40.99	0.51
530	67	9	8	446	41.08	0.51
531	67	9	8	447	41.17	0.51
532	67	9	8	448	41.26	0.51
533	67	9	8	449	41.35	0.51
534	67	9	8	450	41.45	0.51
535	67	9	8	451	41.49	0.51

If the employee's gross pay is over £535, go to page 62

# Monthly table for Contracted-out Salary Related employer only contributions for use from 6 April 2000 to 5 April 2001

**C**

Contribution table letter

## Use this table for:

- employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

## Do not use this table for:

- employees who are State pension age (65 for men, 60 for women) or over, see leaflet CA38
- employees in a Contracted-out Money Purchase Scheme, see leaflet CA43.

## Completing Deductions Working Sheet, form P11 or substitute:

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b, 1c, 1e and 1h of the table to columns 1b, 1c, 1e and 1h of form P11. You may copy the figures in columns 1a and 1d of the table to columns 1a and 1d of form P11 if you wish.

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

The figures in the left hand column of each table show steps between the Lower Earnings Limit and the Upper Earnings Limit. The National Insurance contributions liability for each step is calculated at the mid-point of the steps so you and your employee may pay slightly more or less than if you used the exact percentage method.

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
1a	1b	1c	1d	1e	1h	
£	£	£	£	£	£ P	£ P
Up to and including 290.99	No NIC Liability, make no entries on forms P11 and P14					
291	291	0	0	0	0.00	0.00
295	291	4	0	0	0.00	0.12
299	291	8	0	0	0.00	0.24
303	291	12	0	0	0.00	0.36
307	291	16	0	0	0.00	0.48
311	291	20	0	0	0.00	0.60
315	291	24	0	0	0.00	0.72
319	291	28	0	0	0.00	0.84
323	291	32	0	0	0.00	0.96
327	291	36	0	0	0.00	1.08
329	291	38	0	0	0.00	1.14
331	291	38	2	0	0.00	1.20
335	291	38	6	0	0.00	1.32
339	291	38	10	0	0.00	1.44
343	291	38	14	0	0.00	1.56
347	291	38	18	0	0.00	1.68
351	291	38	22	0	0.00	1.80
355	291	38	26	0	0.00	1.92
359	291	38	30	0	0.00	2.04
363	291	38	34	0	0.00	2.16
365	291	38	36	0	0.00	2.22
367	291	38	36	2	0.37	2.22
371	291	38	36	6	0.74	2.22
375	291	38	36	10	1.10	2.22
379	291	38	36	14	1.47	2.22
383	291	38	36	18	1.84	2.22
387	291	38	36	22	2.21	2.22
391	291	38	36	26	2.58	2.22
395	291	38	36	30	2.94	2.22
399	291	38	36	34	3.31	2.22

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
403	291	38	36	38	3.68	2.22
407	291	38	36	42	4.05	2.22
411	291	38	36	46	4.42	2.22
415	291	38	36	50	4.78	2.22
419	291	38	36	54	5.15	2.22
423	291	38	36	58	5.52	2.22
427	291	38	36	62	5.89	2.22
431	291	38	36	66	6.26	2.22
435	291	38	36	70	6.62	2.22
439	291	38	36	74	6.99	2.22
443	291	38	36	78	7.36	2.22
447	291	38	36	82	7.73	2.22
451	291	38	36	86	8.10	2.22
455	291	38	36	90	8.46	2.22
459	291	38	36	94	8.83	2.22
463	291	38	36	98	9.20	2.22
467	291	38	36	102	9.57	2.22
471	291	38	36	106	9.94	2.22
475	291	38	36	110	10.30	2.22
479	291	38	36	114	10.67	2.22
483	291	38	36	118	11.04	2.22
487	291	38	36	122	11.41	2.22
491	291	38	36	126	11.78	2.22
495	291	38	36	130	12.14	2.22
499	291	38	36	134	12.51	2.22
503	291	38	36	138	12.88	2.22
507	291	38	36	142	13.25	2.22
511	291	38	36	146	13.62	2.22
515	291	38	36	150	13.98	2.22
519	291	38	36	154	14.35	2.22
523	291	38	36	158	14.72	2.22
527	291	38	36	162	15.09	2.22
531	291	38	36	166	15.46	2.22
535	291	38	36	170	15.82	2.22
539	291	38	36	174	16.19	2.22
543	291	38	36	178	16.56	2.22
547	291	38	36	182	16.93	2.22
551	291	38	36	186	17.30	2.22
555	291	38	36	190	17.66	2.22
559	291	38	36	194	18.03	2.22
563	291	38	36	198	18.40	2.22
567	291	38	36	202	18.77	2.22
571	291	38	36	206	19.14	2.22
575	291	38	36	210	19.50	2.22
579	291	38	36	214	19.87	2.22
583	291	38	36	218	20.24	2.22
587	291	38	36	222	20.61	2.22
591	291	38	36	226	20.98	2.22
595	291	38	36	230	21.34	2.22
599	291	38	36	234	21.71	2.22
603	291	38	36	238	22.08	2.22
607	291	38	36	242	22.45	2.22
611	291	38	36	246	22.82	2.22
615	291	38	36	250	23.18	2.22
619	291	38	36	254	23.55	2.22
623	291	38	36	258	23.92	2.22
627	291	38	36	262	24.29	2.22
631	291	38	36	266	24.66	2.22
635	291	38	36	270	25.02	2.22
639	291	38	36	274	25.39	2.22

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
	1a	1b	1c	1d	1e	1h
£	£	£	£	£	£ P	£ P
643	291	38	36	278	25.76	2.22
647	291	38	36	282	26.13	2.22
651	291	38	36	286	26.50	2.22
655	291	38	36	290	26.86	2.22
659	291	38	36	294	27.23	2.22
663	291	38	36	298	27.60	2.22
667	291	38	36	302	27.97	2.22
671	291	38	36	306	28.34	2.22
675	291	38	36	310	28.70	2.22
679	291	38	36	314	29.07	2.22
683	291	38	36	318	29.44	2.22
687	291	38	36	322	29.81	2.22
691	291	38	36	326	30.18	2.22
695	291	38	36	330	30.54	2.22
699	291	38	36	334	30.91	2.22
703	291	38	36	338	31.28	2.22
707	291	38	36	342	31.65	2.22
711	291	38	36	346	32.02	2.22
715	291	38	36	350	32.38	2.22
719	291	38	36	354	32.75	2.22
723	291	38	36	358	33.12	2.22
727	291	38	36	362	33.49	2.22
731	291	38	36	366	33.86	2.22
735	291	38	36	370	34.22	2.22
739	291	38	36	374	34.59	2.22
743	291	38	36	378	34.96	2.22
747	291	38	36	382	35.33	2.22
751	291	38	36	386	35.70	2.22
755	291	38	36	390	36.06	2.22
759	291	38	36	394	36.43	2.22
763	291	38	36	398	36.80	2.22
767	291	38	36	402	37.17	2.22
771	291	38	36	406	37.54	2.22
775	291	38	36	410	37.90	2.22
779	291	38	36	414	38.27	2.22
783	291	38	36	418	38.64	2.22
787	291	38	36	422	39.01	2.22
791	291	38	36	426	39.38	2.22
795	291	38	36	430	39.74	2.22
799	291	38	36	434	40.11	2.22
803	291	38	36	438	40.48	2.22
807	291	38	36	442	40.85	2.22
811	291	38	36	446	41.22	2.22
815	291	38	36	450	41.58	2.22
819	291	38	36	454	41.95	2.22
823	291	38	36	458	42.32	2.22
827	291	38	36	462	42.69	2.22
831	291	38	36	466	43.06	2.22
835	291	38	36	470	43.42	2.22
839	291	38	36	474	43.79	2.22
843	291	38	36	478	44.16	2.22
847	291	38	36	482	44.53	2.22
851	291	38	36	486	44.90	2.22
855	291	38	36	490	45.26	2.22
859	291	38	36	494	45.63	2.22
863	291	38	36	498	46.00	2.22
867	291	38	36	502	46.37	2.22
871	291	38	36	506	46.74	2.22
875	291	38	36	510	47.10	2.22
879	291	38	36	514	47.47	2.22

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
883	291	38	36	518	47.84	2.22
887	291	38	36	522	48.21	2.22
891	291	38	36	526	48.58	2.22
895	291	38	36	530	48.94	2.22
899	291	38	36	534	49.31	2.22
903	291	38	36	538	49.68	2.22
907	291	38	36	542	50.05	2.22
911	291	38	36	546	50.42	2.22
915	291	38	36	550	50.78	2.22
919	291	38	36	554	51.15	2.22
923	291	38	36	558	51.52	2.22
927	291	38	36	562	51.89	2.22
931	291	38	36	566	52.26	2.22
935	291	38	36	570	52.62	2.22
939	291	38	36	574	52.99	2.22
943	291	38	36	578	53.36	2.22
947	291	38	36	582	53.73	2.22
951	291	38	36	586	54.10	2.22
955	291	38	36	590	54.46	2.22
959	291	38	36	594	54.83	2.22
963	291	38	36	598	55.20	2.22
967	291	38	36	602	55.57	2.22
971	291	38	36	606	55.94	2.22
975	291	38	36	610	56.30	2.22
979	291	38	36	614	56.67	2.22
983	291	38	36	618	57.04	2.22
987	291	38	36	622	57.41	2.22
991	291	38	36	626	57.78	2.22
995	291	38	36	630	58.14	2.22
999	291	38	36	634	58.51	2.22
1003	291	38	36	638	58.88	2.22
1007	291	38	36	642	59.25	2.22
1011	291	38	36	646	59.62	2.22
1015	291	38	36	650	59.98	2.22
1019	291	38	36	654	60.35	2.22
1023	291	38	36	658	60.72	2.22
1027	291	38	36	662	61.09	2.22
1031	291	38	36	666	61.46	2.22
1035	291	38	36	670	61.82	2.22
1039	291	38	36	674	62.19	2.22
1043	291	38	36	678	62.56	2.22
1047	291	38	36	682	62.93	2.22
1051	291	38	36	686	63.30	2.22
1055	291	38	36	690	63.66	2.22
1059	291	38	36	694	64.03	2.22
1063	291	38	36	698	64.40	2.22
1067	291	38	36	702	64.77	2.22
1071	291	38	36	706	65.14	2.22
1075	291	38	36	710	65.50	2.22
1079	291	38	36	714	65.87	2.22
1083	291	38	36	718	66.24	2.22
1087	291	38	36	722	66.61	2.22
1091	291	38	36	726	66.98	2.22
1095	291	38	36	730	67.34	2.22
1099	291	38	36	734	67.71	2.22
1103	291	38	36	738	68.08	2.22
1107	291	38	36	742	68.45	2.22
1111	291	38	36	746	68.82	2.22
1115	291	38	36	750	69.18	2.22
1119	291	38	36	754	69.55	2.22

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
1123	291	38	36	758	69.92	2.22
1127	291	38	36	762	70.29	2.22
1131	291	38	36	766	70.66	2.22
1135	291	38	36	770	71.02	2.22
1139	291	38	36	774	71.39	2.22
1143	291	38	36	778	71.76	2.22
1147	291	38	36	782	72.13	2.22
1151	291	38	36	786	72.50	2.22
1155	291	38	36	790	72.86	2.22
1159	291	38	36	794	73.23	2.22
1163	291	38	36	798	73.60	2.22
1167	291	38	36	802	73.97	2.22
1171	291	38	36	806	74.34	2.22
1175	291	38	36	810	74.70	2.22
1179	291	38	36	814	75.07	2.22
1183	291	38	36	818	75.44	2.22
1187	291	38	36	822	75.81	2.22
1191	291	38	36	826	76.18	2.22
1195	291	38	36	830	76.54	2.22
1199	291	38	36	834	76.91	2.22
1203	291	38	36	838	77.28	2.22
1207	291	38	36	842	77.65	2.22
1211	291	38	36	846	78.02	2.22
1215	291	38	36	850	78.38	2.22
1219	291	38	36	854	78.75	2.22
1223	291	38	36	858	79.12	2.22
1227	291	38	36	862	79.49	2.22
1231	291	38	36	866	79.86	2.22
1235	291	38	36	870	80.22	2.22
1239	291	38	36	874	80.59	2.22
1243	291	38	36	878	80.96	2.22
1247	291	38	36	882	81.33	2.22
1251	291	38	36	886	81.70	2.22
1255	291	38	36	890	82.06	2.22
1259	291	38	36	894	82.43	2.22
1263	291	38	36	898	82.80	2.22
1267	291	38	36	902	83.17	2.22
1271	291	38	36	906	83.54	2.22
1275	291	38	36	910	83.90	2.22
1279	291	38	36	914	84.27	2.22
1283	291	38	36	918	84.64	2.22
1287	291	38	36	922	85.01	2.22
1291	291	38	36	926	85.38	2.22
1295	291	38	36	930	85.74	2.22
1299	291	38	36	934	86.11	2.22
1303	291	38	36	938	86.48	2.22
1307	291	38	36	942	86.85	2.22
1311	291	38	36	946	87.22	2.22
1315	291	38	36	950	87.58	2.22
1319	291	38	36	954	87.95	2.22
1323	291	38	36	958	88.32	2.22
1327	291	38	36	962	88.69	2.22
1331	291	38	36	966	89.06	2.22
1335	291	38	36	970	89.42	2.22
1339	291	38	36	974	89.79	2.22
1343	291	38	36	978	90.16	2.22
1347	291	38	36	982	90.53	2.22
1351	291	38	36	986	90.90	2.22
1355	291	38	36	990	91.26	2.22
1359	291	38	36	994	91.63	2.22

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▼ 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	NIC rebate due on the sum of the amounts in columns 1b and 1c
1a	1b	1c	1d	1e	1h	
£	£	£	£	£	£ P	£ P
1363	291	38	36	998	92.00	2.22
1367	291	38	36	1,002	92.37	2.22
1371	291	38	36	1,006	92.74	2.22
1375	291	38	36	1,010	93.10	2.22
1379	291	38	36	1,014	93.47	2.22
1383	291	38	36	1,018	93.84	2.22
1387	291	38	36	1,022	94.21	2.22
1391	291	38	36	1,026	94.58	2.22
1395	291	38	36	1,030	94.94	2.22
1399	291	38	36	1,034	95.31	2.22
1403	291	38	36	1,038	95.68	2.22
1407	291	38	36	1,042	96.05	2.22
1411	291	38	36	1,046	96.42	2.22
1415	291	38	36	1,050	96.78	2.22
1419	291	38	36	1,054	97.15	2.22
1423	291	38	36	1,058	97.52	2.22
1427	291	38	36	1,062	97.89	2.22
1431	291	38	36	1,066	98.26	2.22
1435	291	38	36	1,070	98.62	2.22
1439	291	38	36	1,074	98.99	2.22
1443	291	38	36	1,078	99.36	2.22
1447	291	38	36	1,082	99.73	2.22
1451	291	38	36	1,086	100.10	2.22
1455	291	38	36	1,090	100.46	2.22
1459	291	38	36	1,094	100.83	2.22
1463	291	38	36	1,098	101.20	2.22
1467	291	38	36	1,102	101.57	2.22
1471	291	38	36	1,106	101.94	2.22
1475	291	38	36	1,110	102.30	2.22
1479	291	38	36	1,114	102.67	2.22
1483	291	38	36	1,118	103.04	2.22
1487	291	38	36	1,122	103.41	2.22
1491	291	38	36	1,126	103.78	2.22
1495	291	38	36	1,130	104.14	2.22
1499	291	38	36	1,134	104.51	2.22
1503	291	38	36	1,138	104.88	2.22
1507	291	38	36	1,142	105.25	2.22
1511	291	38	36	1,146	105.62	2.22
1515	291	38	36	1,150	105.98	2.22
1519	291	38	36	1,154	106.35	2.22
1523	291	38	36	1,158	106.72	2.22
1527	291	38	36	1,162	107.09	2.22
1531	291	38	36	1,166	107.46	2.22
1535	291	38	36	1,170	107.82	2.22
1539	291	38	36	1,174	108.19	2.22
1543	291	38	36	1,178	108.56	2.22
1547	291	38	36	1,182	108.93	2.22
1551	291	38	36	1,186	109.30	2.22
1555	291	38	36	1,190	109.66	2.22
1559	291	38	36	1,194	110.03	2.22
1563	291	38	36	1,198	110.40	2.22
1567	291	38	36	1,202	110.77	2.22
1571	291	38	36	1,206	111.14	2.22
1575	291	38	36	1,210	111.50	2.22
1579	291	38	36	1,214	111.87	2.22
1583	291	38	36	1,218	112.24	2.22
1587	291	38	36	1,222	112.61	2.22
1591	291	38	36	1,226	112.98	2.22
1595	291	38	36	1,230	113.34	2.22
1599	291	38	36	1,234	113.71	2.22

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▼ 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>employee'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	NIC rebate due on the sum of the amounts in columns 1b and 1c
	1a	1b	1c	1d	1e	1h
£	£	£	£	£	£ P	£ P
1603	291	38	36	1,238	114.08	2.22
1607	291	38	36	1,242	114.45	2.22
1611	291	38	36	1,246	114.82	2.22
1615	291	38	36	1,250	115.18	2.22
1619	291	38	36	1,254	115.55	2.22
1623	291	38	36	1,258	115.92	2.22
1627	291	38	36	1,262	116.29	2.22
1631	291	38	36	1,266	116.66	2.22
1635	291	38	36	1,270	117.02	2.22
1639	291	38	36	1,274	117.39	2.22
1643	291	38	36	1,278	117.76	2.22
1647	291	38	36	1,282	118.13	2.22
1651	291	38	36	1,286	118.50	2.22
1655	291	38	36	1,290	118.86	2.22
1659	291	38	36	1,294	119.23	2.22
1663	291	38	36	1,298	119.60	2.22
1667	291	38	36	1,302	119.97	2.22
1671	291	38	36	1,306	120.34	2.22
1675	291	38	36	1,310	120.70	2.22
1679	291	38	36	1,314	121.07	2.22
1683	291	38	36	1,318	121.44	2.22
1687	291	38	36	1,322	121.81	2.22
1691	291	38	36	1,326	122.18	2.22
1695	291	38	36	1,330	122.54	2.22
1699	291	38	36	1,334	122.91	2.22
1703	291	38	36	1,338	123.28	2.22
1707	291	38	36	1,342	123.65	2.22
1711	291	38	36	1,346	124.02	2.22
1715	291	38	36	1,350	124.38	2.22
1719	291	38	36	1,354	124.75	2.22
1723	291	38	36	1,358	125.12	2.22
1727	291	38	36	1,362	125.49	2.22
1731	291	38	36	1,366	125.86	2.22
1735	291	38	36	1,370	126.22	2.22
1739	291	38	36	1,374	126.59	2.22
1743	291	38	36	1,378	126.96	2.22
1747	291	38	36	1,382	127.33	2.22
1751	291	38	36	1,386	127.70	2.22
1755	291	38	36	1,390	128.06	2.22
1759	291	38	36	1,394	128.43	2.22
1763	291	38	36	1,398	128.80	2.22
1767	291	38	36	1,402	129.17	2.22
1771	291	38	36	1,406	129.54	2.22
1775	291	38	36	1,410	129.90	2.22
1779	291	38	36	1,414	130.27	2.22
1783	291	38	36	1,418	130.64	2.22
1787	291	38	36	1,422	131.01	2.22
1791	291	38	36	1,426	131.38	2.22
1795	291	38	36	1,430	131.74	2.22
1799	291	38	36	1,434	132.11	2.22
1803	291	38	36	1,438	132.48	2.22
1807	291	38	36	1,442	132.85	2.22
1811	291	38	36	1,446	133.22	2.22
1815	291	38	36	1,450	133.58	2.22
1819	291	38	36	1,454	133.95	2.22
1823	291	38	36	1,458	134.32	2.22
1827	291	38	36	1,462	134.69	2.22
1831	291	38	36	1,466	135.06	2.22
1835	291	38	36	1,470	135.42	2.22
1839	291	38	36	1,474	135.79	2.22

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
1843	291	38	36	1,478	136.16	2.22
1847	291	38	36	1,482	136.53	2.22
1851	291	38	36	1,486	136.90	2.22
1855	291	38	36	1,490	137.26	2.22
1859	291	38	36	1,494	137.63	2.22
1863	291	38	36	1,498	138.00	2.22
1867	291	38	36	1,502	138.37	2.22
1871	291	38	36	1,506	138.74	2.22
1875	291	38	36	1,510	139.10	2.22
1879	291	38	36	1,514	139.47	2.22
1883	291	38	36	1,518	139.84	2.22
1887	291	38	36	1,522	140.21	2.22
1891	291	38	36	1,526	140.58	2.22
1895	291	38	36	1,530	140.94	2.22
1899	291	38	36	1,534	141.31	2.22
1903	291	38	36	1,538	141.68	2.22
1907	291	38	36	1,542	142.05	2.22
1911	291	38	36	1,546	142.42	2.22
1915	291	38	36	1,550	142.78	2.22
1919	291	38	36	1,554	143.15	2.22
1923	291	38	36	1,558	143.52	2.22
1927	291	38	36	1,562	143.89	2.22
1931	291	38	36	1,566	144.26	2.22
1935	291	38	36	1,570	144.62	2.22
1939	291	38	36	1,574	144.99	2.22
1943	291	38	36	1,578	145.36	2.22
1947	291	38	36	1,582	145.73	2.22
1951	291	38	36	1,586	146.10	2.22
1955	291	38	36	1,590	146.46	2.22
1959	291	38	36	1,594	146.83	2.22
1963	291	38	36	1,598	147.20	2.22
1967	291	38	36	1,602	147.57	2.22
1971	291	38	36	1,606	147.94	2.22
1975	291	38	36	1,610	148.30	2.22
1979	291	38	36	1,614	148.67	2.22
1983	291	38	36	1,618	149.04	2.22
1987	291	38	36	1,622	149.41	2.22
1991	291	38	36	1,626	149.78	2.22
1995	291	38	36	1,630	150.14	2.22
1999	291	38	36	1,634	150.51	2.22
2003	291	38	36	1,638	150.88	2.22
2007	291	38	36	1,642	151.25	2.22
2011	291	38	36	1,646	151.62	2.22
2015	291	38	36	1,650	151.98	2.22
2019	291	38	36	1,654	152.35	2.22
2023	291	38	36	1,658	152.72	2.22
2027	291	38	36	1,662	153.09	2.22
2031	291	38	36	1,666	153.46	2.22
2035	291	38	36	1,670	153.82	2.22
2039	291	38	36	1,674	154.19	2.22
2043	291	38	36	1,678	154.56	2.22
2047	291	38	36	1,682	154.93	2.22
2051	291	38	36	1,686	155.30	2.22
2055	291	38	36	1,690	155.66	2.22
2059	291	38	36	1,694	156.03	2.22
2063	291	38	36	1,698	156.40	2.22
2067	291	38	36	1,702	156.77	2.22
2071	291	38	36	1,706	157.14	2.22
2075	291	38	36	1,710	157.50	2.22
2079	291	38	36	1,714	157.87	2.22

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (Where earnings reach or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the <i>employee's</i> Earnings Threshold <b>1b</b>	Earnings above the <i>employee's</i> Earnings Threshold, up to and including the <i>employer's</i> Earnings Threshold <b>1c</b>	Earnings above the <i>employer's</i> Earnings Threshold, up to and including the UEL <b>1d</b>	Total of employer's contributions payable <b>1e</b>	NIC rebate due on the sum of the amounts in columns 1b and 1c <b>1h</b>
£	£	£	£	£	£ P	£ P
2083	291	38	36	1,718	158.24	2.22
2087	291	38	36	1,722	158.61	2.22
2091	291	38	36	1,726	158.98	2.22
2095	291	38	36	1,730	159.34	2.22
2099	291	38	36	1,734	159.71	2.22
2103	291	38	36	1,738	160.08	2.22
2107	291	38	36	1,742	160.45	2.22
2111	291	38	36	1,746	160.82	2.22
2115	291	38	36	1,750	161.18	2.22
2119	291	38	36	1,754	161.55	2.22
2123	291	38	36	1,758	161.92	2.22
2127	291	38	36	1,762	162.29	2.22
2131	291	38	36	1,766	162.66	2.22
2135	291	38	36	1,770	163.02	2.22
2139	291	38	36	1,774	163.39	2.22
2143	291	38	36	1,778	163.76	2.22
2147	291	38	36	1,782	164.13	2.22
2151	291	38	36	1,786	164.50	2.22
2155	291	38	36	1,790	164.86	2.22
2159	291	38	36	1,794	165.23	2.22
2163	291	38	36	1,798	165.60	2.22
2167	291	38	36	1,802	165.97	2.22
2171	291	38	36	1,806	166.34	2.22
2175	291	38	36	1,810	166.70	2.22
2179	291	38	36	1,814	167.07	2.22
2183	291	38	36	1,818	167.44	2.22
2187	291	38	36	1,822	167.81	2.22
2191	291	38	36	1,826	168.18	2.22
2195	291	38	36	1,830	168.54	2.22
2199	291	38	36	1,834	168.91	2.22
2203	291	38	36	1,838	169.28	2.22
2207	291	38	36	1,842	169.65	2.22
2211	291	38	36	1,846	170.02	2.22
2215	291	38	36	1,850	170.38	2.22
2219	291	38	36	1,854	170.75	2.22
2223	291	38	36	1,858	171.12	2.22
2227	291	38	36	1,862	171.49	2.22
2231	291	38	36	1,866	171.86	2.22
2235	291	38	36	1,870	172.22	2.22
2239	291	38	36	1,874	172.59	2.22
2243	291	38	36	1,878	172.96	2.22
2247	291	38	36	1,882	173.33	2.22
2251	291	38	36	1,886	173.70	2.22
2255	291	38	36	1,890	174.06	2.22
2259	291	38	36	1,894	174.43	2.22
2263	291	38	36	1,898	174.80	2.22
2267	291	38	36	1,902	175.17	2.22
2271	291	38	36	1,906	175.54	2.22
2275	291	38	36	1,910	175.90	2.22
2279	291	38	36	1,914	176.27	2.22
2283	291	38	36	1,918	176.64	2.22
2287	291	38	36	1,922	177.01	2.22
2291	291	38	36	1,926	177.38	2.22
2295	291	38	36	1,930	177.74	2.22
2299	291	38	36	1,934	178.11	2.22
2303	291	38	36	1,938	178.48	2.22
2307	291	38	36	1,942	178.85	2.22
2311	291	38	36	1,946	179.22	2.22
2315	291	38	36	1,950	179.58	2.22
2319	291	38	36	1,954	179.77	2.22

If the employee's gross pay is over £2319, go to page 62



## Additional gross pay table

Earnings on which contributions payable	Total employer's contributions payable
£	£
1	0.12
2	0.24
3	0.37
4	0.49
5	0.61
6	0.73
7	0.85
8	0.98
9	1.10
10	1.22
11	1.34
12	1.46
13	1.59
14	1.71
15	1.83
16	1.95
17	2.07
18	2.20
19	2.32
20	2.44
21	2.56
22	2.68
23	2.81
24	2.93
25	3.05
26	3.17
27	3.29
28	3.42
29	3.54
30	3.66
31	3.78
32	3.90
33	4.03
34	4.15
35	4.27
36	4.39
37	4.51
38	4.64
39	4.76
40	4.88
41	5.00
42	5.12
43	5.25
44	5.37
45	5.49
46	5.61
47	5.73
48	5.86
49	5.98
50	6.10
51	6.22
52	6.34
53	6.47
54	6.59
55	6.71

Earnings on which contributions payable	Total employer's contributions payable
£	£
56	6.83
57	6.95
58	7.08
59	7.20
60	7.32
61	7.44
62	7.56
63	7.69
64	7.81
65	7.93
66	8.05
67	8.17
68	8.30
69	8.42
70	8.54
71	8.66
72	8.78
73	8.91
74	9.03
75	9.15
76	9.27
77	9.39
78	9.52
79	9.64
80	9.76
81	9.88
82	10.00
83	10.13
84	10.25
85	10.37
86	10.49
87	10.61
88	10.74
89	10.86
90	10.98
91	11.10
92	11.22
93	11.35
94	11.47
95	11.59
96	11.71
97	11.83
98	11.96
99	12.08
100	12.20
200	24.40
300	36.60
400	48.80
500	61.00
600	73.20
700	85.40
800	97.60
900	109.80
1000	122.00
2000	244.00

Earnings on which contributions payable	Total employer's contributions payable
£	£
3000	366.00
4000	488.00
5000	610.00
6000	732.00
7000	854.00
8000	976.00
9000	1098.00
10000	1220.00
20000	2440.00
30000	3660.00
40000	4880.00
50000	6100.00
60000	7320.00
70000	8540.00
80000	9760.00
90000	10980.00
100000	12200.00

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

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