

# **Simplified Deductions Scheme for employers**

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

**Use from  
6 April 2001 to  
5 April 2002 inclusive**

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## **Changes for the 2001/2002 tax year**

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2001/2002 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 2001.

## Important changes to the National Insurance system announced by the Chancellor of the Exchequer in his Budget Statement of 21 March 2000

### General

In his Budget Statement of 21 March 2000, 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 2001. These changes follow on from those announced by the Chancellor on 17 March 1998 and 9 March 1999. The layout of these tables has been amended to reflect those changes. Details of the changes are as follows:

From 6 April 2000 the Chancellor introduced a "zero rate band" for primary National Insurance contributions at the Lower Earnings Limit up to and including the Employee's Earnings Threshold. From 6 April 2001, the Employee's Earnings Threshold will be raised to the same level as the Employer's Earnings Threshold. They will now be referred to as the Earnings Threshold.

National Insurance contributions will be due by both the employer and the employee only when earnings exceed the Earnings Threshold.

The Lower Earnings Limit for 2001/2002 is £72.00 per week

The Earnings Threshold for 2001/2002 is £87.00 per week

The Upper Earnings Limit for 2001/2002 is £575.00 per week

#### **On weekly earnings of £72.00,**

*employee National Insurance contributions due = NIL*

*employer National Insurance contributions due = NIL*

#### **On Weekly earnings of £87.00,**

*employee National Insurance contributions due = NIL*

*employer National Insurance contributions due = Nil*

#### **On Weekly earnings of £88.00,**

*employee National Insurance contributions due = £0.10 (£88 - £87 = £1 x 10% = £0.10)\**

*employer National Insurance contributions due = £0.12 (£88 - £87 = £1 x 11.9% = £0.12)\**

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

*\* Exact % method used in calculation.*

#### **Important - please note:**

Earnings must be recorded as soon as they reach the LEL even when no National Insurance contributions are due. This is to protect the employee's entitlement to benefit, and for the calculation of average earnings for Statutory Sick Pay and Statutory Maternity Pay.

## General information about National Insurance

### Introduction

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

### National Insurance contributions

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

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

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

### When to start and stop using the tables

**Only** use these tables in the **2001/2002** tax year, ie start using them from **6 April 2001** and stop using them by **5 April 2002**.

### Completing form P12, Deductions Card

You must write on form P12, Deductions Card:

#### Step Action

- 1** your employee's National Insurance number. If you take on a new employee who does not give you a form P45 from their previous job or gives you a P45 that does not show their National Insurance number and they do not know it, send form P16A to the Inland Revenue office and they will trace the number. They will tell you the number when known.  
  
Give your employee their National Insurance number and tell them to keep it for future reference.
- 2** the correct National Insurance contribution Table letter for the employee in the first space in the column headed 'National Insurance contribution Table Letter':
  - at the beginning of the tax year **or**
  - when the employee starts working for you

- 3** details of earnings, National Insurance contributions and any Statutory Sick Pay and Statutory Maternity Pay, please see *How to fill in the Simplified Deduction Card P12*, Guide P16. This guide also tells you when to pay National Insurance contributions to the Inland Revenue Accounts Office.

### Identifying the correct table to use

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

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

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

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

If National Insurance contributions are not due under table letter A, B or C you will need to use a table from a different leaflet. The Employers' Helpline can give you advice on which table letter to use.

#### Table A

Use this table for:

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

#### Table B

Use this table for married women or widows:

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

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

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

#### Table C

Use this table for all:

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

## How to use the tables

### Step Action

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

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

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

### Step Action

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

## Statutory Sick Pay and Statutory Maternity Pay

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

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

You can find more information about paying Statutory Sick Pay in the *Statutory Sick Pay Tables CA35(SD)* included in this Annual Pack.

A more detailed guide, *Statutory Sick Pay Manual for Employers, CA30* is available from the Employer's Orderline on **0845 7 646 646**.

If your employee is pregnant the *Statutory Maternity Pay Manual for Employers, CA29* and *Statutory Maternity Pay Tables, CA36(SD)* will help you to work out if you have to pay Statutory Maternity Pay and, if you do, how much you will have to pay. These are also available from the Employer's Orderline.

## Further information

For more information about National Insurance, Statutory Sick Pay and Statutory Maternity Pay, please contact the Employer's Orderline on **0845 7 646 646** and ask for a copy of the *Employer's Help Cards, CWG1* (2001). You can also contact the Employers' Helpline for advice, on **0845 7 143 143**.

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print. For details please ask at your nearest Inland Revenue office or Enquiry Centre.

## If you are unhappy with our service

If you are unhappy with any aspect of the service you have received from Inland Revenue, you should complain to the manager at the office you have been dealing with.

Leaflet IR120 *You and the Inland Revenue* gives full details of our complaint procedures. You can get this leaflet from any Social Security office, Inland Revenue Enquiry Centre, Citizens Advice Bureau and main libraries.

## **Employers' 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, 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 or 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.

**Weekly table for not contracted-out standard rate contributions for use from 6 April 2001 to 5 April 2002**

**Use this table for:**

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

**Do not use this table for:**

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

**Completing Deductions Card, form P12 or substitute:**

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

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

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 are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	1a £	1b £	1c £	1d £ P	1e £ P	£ P
Up to and including 71.99	<b>No NIC Liability, make no entries on forms P12</b>					
72	72	0	0	0.00	0.00	0.00
73	72	1	0	0.00	0.00	0.00
74	72	2	0	0.00	0.00	0.00
75	72	3	0	0.00	0.00	0.00
76	72	4	0	0.00	0.00	0.00
77	72	5	0	0.00	0.00	0.00
78	72	6	0	0.00	0.00	0.00
79	72	7	0	0.00	0.00	0.00
80	72	8	0	0.00	0.00	0.00
81	72	9	0	0.00	0.00	0.00
82	72	10	0	0.00	0.00	0.00
83	72	11	0	0.00	0.00	0.00
84	72	12	0	0.00	0.00	0.00
85	72	13	0	0.00	0.00	0.00
86	72	14	0	0.00	0.00	0.00
87	72	15	0	0.00	0.00	0.00
88	72	15	1	0.33	0.15	0.18
89	72	15	2	0.55	0.25	0.30
90	72	15	3	0.77	0.35	0.42
91	72	15	4	0.98	0.45	0.53
92	72	15	5	1.20	0.55	0.65
93	72	15	6	1.42	0.65	0.77
94	72	15	7	1.64	0.75	0.89
95	72	15	8	1.86	0.85	1.01
96	72	15	9	2.08	0.95	1.13
97	72	15	10	2.30	1.05	1.25
98	72	15	11	2.52	1.15	1.37
99	72	15	12	2.74	1.25	1.49
100	72	15	13	2.96	1.35	1.61
101	72	15	14	3.17	1.45	1.72
102	72	15	15	3.39	1.55	1.84
103	72	15	16	3.61	1.65	1.96
104	72	15	17	3.83	1.75	2.08
105	72	15	18	4.05	1.85	2.20
106	72	15	19	4.27	1.95	2.32

## Weekly table

Table  
letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
107	72	15	20	4.49	2.05	2.44
108	72	15	21	4.71	2.15	2.56
109	72	15	22	4.93	2.25	2.68
110	72	15	23	5.15	2.35	2.80
111	72	15	24	5.36	2.45	2.91
112	72	15	25	5.58	2.55	3.03
113	72	15	26	5.80	2.65	3.15
114	72	15	27	6.02	2.75	3.27
115	72	15	28	6.24	2.85	3.39
116	72	15	29	6.46	2.95	3.51
117	72	15	30	6.68	3.05	3.63
118	72	15	31	6.90	3.15	3.75
119	72	15	32	7.12	3.25	3.87
120	72	15	33	7.34	3.35	3.99
121	72	15	34	7.55	3.45	4.10
122	72	15	35	7.77	3.55	4.22
123	72	15	36	7.99	3.65	4.34
124	72	15	37	8.21	3.75	4.46
125	72	15	38	8.43	3.85	4.58
126	72	15	39	8.65	3.95	4.70
127	72	15	40	8.87	4.05	4.82
128	72	15	41	9.09	4.15	4.94
129	72	15	42	9.31	4.25	5.06
130	72	15	43	9.53	4.35	5.18
131	72	15	44	9.74	4.45	5.29
132	72	15	45	9.96	4.55	5.41
133	72	15	46	10.18	4.65	5.53
134	72	15	47	10.40	4.75	5.65
135	72	15	48	10.62	4.85	5.77
136	72	15	49	10.84	4.95	5.89
137	72	15	50	11.06	5.05	6.01
138	72	15	51	11.28	5.15	6.13
139	72	15	52	11.50	5.25	6.25
140	72	15	53	11.72	5.35	6.37
141	72	15	54	11.93	5.45	6.48
142	72	15	55	12.15	5.55	6.60
143	72	15	56	12.37	5.65	6.72
144	72	15	57	12.59	5.75	6.84
145	72	15	58	12.81	5.85	6.96
146	72	15	59	13.03	5.95	7.08
147	72	15	60	13.25	6.05	7.20
148	72	15	61	13.47	6.15	7.32
149	72	15	62	13.69	6.25	7.44
150	72	15	63	13.91	6.35	7.56
151	72	15	64	14.12	6.45	7.67
152	72	15	65	14.34	6.55	7.79
153	72	15	66	14.56	6.65	7.91
154	72	15	67	14.78	6.75	8.03
155	72	15	68	15.00	6.85	8.15
156	72	15	69	15.22	6.95	8.27
157	72	15	70	15.44	7.05	8.39
158	72	15	71	15.66	7.15	8.51
159	72	15	72	15.88	7.25	8.63
160	72	15	73	16.10	7.35	8.75
161	72	15	74	16.31	7.45	8.86

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
162	72	15	75	16.53	7.55	8.98
163	72	15	76	16.75	7.65	9.10
164	72	15	77	16.97	7.75	9.22
165	72	15	78	17.19	7.85	9.34
166	72	15	79	17.41	7.95	9.46
167	72	15	80	17.63	8.05	9.58
168	72	15	81	17.85	8.15	9.70
169	72	15	82	18.07	8.25	9.82
170	72	15	83	18.29	8.35	9.94
171	72	15	84	18.50	8.45	10.05
172	72	15	85	18.72	8.55	10.17
173	72	15	86	18.94	8.65	10.29
174	72	15	87	19.16	8.75	10.41
175	72	15	88	19.38	8.85	10.53
176	72	15	89	19.60	8.95	10.65
177	72	15	90	19.82	9.05	10.77
178	72	15	91	20.04	9.15	10.89
179	72	15	92	20.26	9.25	11.01
180	72	15	93	20.48	9.35	11.13
181	72	15	94	20.69	9.45	11.24
182	72	15	95	20.91	9.55	11.36
183	72	15	96	21.13	9.65	11.48
184	72	15	97	21.35	9.75	11.60
185	72	15	98	21.57	9.85	11.72
186	72	15	99	21.79	9.95	11.84
187	72	15	100	22.01	10.05	11.96
188	72	15	101	22.23	10.15	12.08
189	72	15	102	22.45	10.25	12.20
190	72	15	103	22.67	10.35	12.32
191	72	15	104	22.88	10.45	12.43
192	72	15	105	23.10	10.55	12.55
193	72	15	106	23.32	10.65	12.67
194	72	15	107	23.54	10.75	12.79
195	72	15	108	23.76	10.85	12.91
196	72	15	109	23.98	10.95	13.03
197	72	15	110	24.20	11.05	13.15
198	72	15	111	24.42	11.15	13.27
199	72	15	112	24.64	11.25	13.39
200	72	15	113	24.86	11.35	13.51
201	72	15	114	25.07	11.45	13.62
202	72	15	115	25.29	11.55	13.74
203	72	15	116	25.51	11.65	13.86
204	72	15	117	25.73	11.75	13.98
205	72	15	118	25.95	11.85	14.10
206	72	15	119	26.17	11.95	14.22
207	72	15	120	26.39	12.05	14.34
208	72	15	121	26.61	12.15	14.46
209	72	15	122	26.83	12.25	14.58
210	72	15	123	27.05	12.35	14.70
211	72	15	124	27.26	12.45	14.81
212	72	15	125	27.48	12.55	14.93
213	72	15	126	27.70	12.65	15.05
214	72	15	127	27.92	12.75	15.17
215	72	15	128	28.14	12.85	15.29
216	72	15	129	28.36	12.95	15.41

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
217	72	15	130	28.58	13.05	15.53
218	72	15	131	28.80	13.15	15.65
219	72	15	132	29.02	13.25	15.77
220	72	15	133	29.24	13.35	15.89
221	72	15	134	29.45	13.45	16.00
222	72	15	135	29.67	13.55	16.12
223	72	15	136	29.89	13.65	16.24
224	72	15	137	30.11	13.75	16.36
225	72	15	138	30.33	13.85	16.48
226	72	15	139	30.55	13.95	16.60
227	72	15	140	30.77	14.05	16.72
228	72	15	141	30.99	14.15	16.84
229	72	15	142	31.21	14.25	16.96
230	72	15	143	31.43	14.35	17.08
231	72	15	144	31.64	14.45	17.19
232	72	15	145	31.86	14.55	17.31
233	72	15	146	32.08	14.65	17.43
234	72	15	147	32.30	14.75	17.55
235	72	15	148	32.52	14.85	17.67
236	72	15	149	32.74	14.95	17.79
237	72	15	150	32.96	15.05	17.91
238	72	15	151	33.18	15.15	18.03
239	72	15	152	33.40	15.25	18.15
240	72	15	153	33.62	15.35	18.27
241	72	15	154	33.83	15.45	18.38
242	72	15	155	34.05	15.55	18.50
243	72	15	156	34.27	15.65	18.62
244	72	15	157	34.49	15.75	18.74
245	72	15	158	34.71	15.85	18.86
246	72	15	159	34.93	15.95	18.98
247	72	15	160	35.15	16.05	19.10
248	72	15	161	35.37	16.15	19.22
249	72	15	162	35.59	16.25	19.34
250	72	15	163	35.81	16.35	19.46
251	72	15	164	36.02	16.45	19.57
252	72	15	165	36.24	16.55	19.69
253	72	15	166	36.46	16.65	19.81
254	72	15	167	36.68	16.75	19.93
255	72	15	168	36.90	16.85	20.05
256	72	15	169	37.12	16.95	20.17
257	72	15	170	37.34	17.05	20.29
258	72	15	171	37.56	17.15	20.41
259	72	15	172	37.78	17.25	20.53
260	72	15	173	38.00	17.35	20.65
261	72	15	174	38.21	17.45	20.76
262	72	15	175	38.43	17.55	20.88
263	72	15	176	38.65	17.65	21.00
264	72	15	177	38.87	17.75	21.12
265	72	15	178	39.09	17.85	21.24
266	72	15	179	39.31	17.95	21.36
267	72	15	180	39.53	18.05	21.48
268	72	15	181	39.75	18.15	21.60
269	72	15	182	39.97	18.25	21.72
270	72	15	183	40.19	18.35	21.84
271	72	15	184	40.40	18.45	21.95

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the Earnings Threshold <b>1b</b>	Earnings above the Earnings Threshold, up to and including the UEL <b>1c</b>	Total of employee's and employer's contributions payable <b>1d</b>	Employee's contributions payable on earnings in 1c <b>1e</b>	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
272	72	15	185	40.62	18.55	22.07
273	72	15	186	40.84	18.65	22.19
274	72	15	187	41.06	18.75	22.31
275	72	15	188	41.28	18.85	22.43
276	72	15	189	41.50	18.95	22.55
277	72	15	190	41.72	19.05	22.67
278	72	15	191	41.94	19.15	22.79
279	72	15	192	42.16	19.25	22.91
280	72	15	193	42.38	19.35	23.03

If your employee earns more than £280 a week, advise your Inland Revenue office.

## Monthly table for not contracted-out standard rate contributions for use from 6 April 2001 to 5 April 2002

### Use this table for:

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

### Do not use this table for:

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

### Completing Deductions Card, form P12 or substitute:

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

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

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 are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 311.99	<b>No NIC Liability, make no entries on forms P12</b>					
312	312	0	0	0.00	0.00	0.00
316	312	4	0	0.00	0.00	0.00
320	312	8	0	0.00	0.00	0.00
324	312	12	0	0.00	0.00	0.00
328	312	16	0	0.00	0.00	0.00
332	312	20	0	0.00	0.00	0.00
336	312	24	0	0.00	0.00	0.00
340	312	28	0	0.00	0.00	0.00
344	312	32	0	0.00	0.00	0.00
348	312	36	0	0.00	0.00	0.00
352	312	40	0	0.00	0.00	0.00
356	312	44	0	0.00	0.00	0.00
360	312	48	0	0.00	0.00	0.00
364	312	52	0	0.00	0.00	0.00
368	312	56	0	0.00	0.00	0.00
372	312	60	0	0.00	0.00	0.00
376	312	64	0	0.00	0.00	0.00
378	312	66	0	0.00	0.00	0.00
380	312	66	2	0.88	0.40	0.48
384	312	66	6	1.75	0.80	0.95
388	312	66	10	2.63	1.20	1.43
392	312	66	14	3.50	1.60	1.90
396	312	66	18	4.38	2.00	2.38
400	312	66	22	5.26	2.40	2.86
404	312	66	26	6.13	2.80	3.33
408	312	66	30	7.01	3.20	3.81
412	312	66	34	7.88	3.60	4.28
416	312	66	38	8.76	4.00	4.76
420	312	66	42	9.64	4.40	5.24
424	312	66	46	10.51	4.80	5.71
428	312	66	50	11.39	5.20	6.19
432	312	66	54	12.26	5.60	6.66
436	312	66	58	13.14	6.00	7.14
440	312	66	62	14.02	6.40	7.62
444	312	66	66	14.89	6.80	8.09

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
448	312	66	70	15.77	7.20	8.57
452	312	66	74	16.64	7.60	9.04
456	312	66	78	17.52	8.00	9.52
460	312	66	82	18.40	8.40	10.00
464	312	66	86	19.27	8.80	10.47
468	312	66	90	20.15	9.20	10.95
472	312	66	94	21.02	9.60	11.42
476	312	66	98	21.90	10.00	11.90
480	312	66	102	22.78	10.40	12.38
484	312	66	106	23.65	10.80	12.85
488	312	66	110	24.53	11.20	13.33
492	312	66	114	25.40	11.60	13.80
496	312	66	118	26.28	12.00	14.28
500	312	66	122	27.16	12.40	14.76
504	312	66	126	28.03	12.80	15.23
508	312	66	130	28.91	13.20	15.71
512	312	66	134	29.78	13.60	16.18
516	312	66	138	30.66	14.00	16.66
520	312	66	142	31.54	14.40	17.14
524	312	66	146	32.41	14.80	17.61
528	312	66	150	33.29	15.20	18.09
532	312	66	154	34.16	15.60	18.56
536	312	66	158	35.04	16.00	19.04
540	312	66	162	35.92	16.40	19.52
544	312	66	166	36.79	16.80	19.99
548	312	66	170	37.67	17.20	20.47
552	312	66	174	38.54	17.60	20.94
556	312	66	178	39.42	18.00	21.42
560	312	66	182	40.30	18.40	21.90
564	312	66	186	41.17	18.80	22.37
568	312	66	190	42.05	19.20	22.85
572	312	66	194	42.92	19.60	23.32
576	312	66	198	43.80	20.00	23.80
580	312	66	202	44.68	20.40	24.28
584	312	66	206	45.55	20.80	24.75
588	312	66	210	46.43	21.20	25.23
592	312	66	214	47.30	21.60	25.70
596	312	66	218	48.18	22.00	26.18
600	312	66	222	49.06	22.40	26.66
604	312	66	226	49.93	22.80	27.13
608	312	66	230	50.81	23.20	27.61
612	312	66	234	51.68	23.60	28.08
616	312	66	238	52.56	24.00	28.56
620	312	66	242	53.44	24.40	29.04
624	312	66	246	54.31	24.80	29.51
628	312	66	250	55.19	25.20	29.99
632	312	66	254	56.06	25.60	30.46
636	312	66	258	56.94	26.00	30.94
640	312	66	262	57.82	26.40	31.42
644	312	66	266	58.69	26.80	31.89
648	312	66	270	59.57	27.20	32.37
652	312	66	274	60.44	27.60	32.84
656	312	66	278	61.32	28.00	33.32
660	312	66	282	62.20	28.40	33.80
664	312	66	286	63.07	28.80	34.27

## Monthly table

Table  
letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
668	312	66	290	63.95	29.20	34.75
672	312	66	294	64.82	29.60	35.22
676	312	66	298	65.70	30.00	35.70
680	312	66	302	66.58	30.40	36.18
684	312	66	306	67.45	30.80	36.65
688	312	66	310	68.33	31.20	37.13
692	312	66	314	69.20	31.60	37.60
696	312	66	318	70.08	32.00	38.08
700	312	66	322	70.96	32.40	38.56
704	312	66	326	71.83	32.80	39.03
708	312	66	330	72.71	33.20	39.51
712	312	66	334	73.58	33.60	39.98
716	312	66	338	74.46	34.00	40.46
720	312	66	342	75.34	34.40	40.94
724	312	66	346	76.21	34.80	41.41
728	312	66	350	77.09	35.20	41.89
732	312	66	354	77.96	35.60	42.36
736	312	66	358	78.84	36.00	42.84
740	312	66	362	79.72	36.40	43.32
744	312	66	366	80.59	36.80	43.79
748	312	66	370	81.47	37.20	44.27
752	312	66	374	82.34	37.60	44.74
756	312	66	378	83.22	38.00	45.22
760	312	66	382	84.10	38.40	45.70
764	312	66	386	84.97	38.80	46.17
768	312	66	390	85.85	39.20	46.65
772	312	66	394	86.72	39.60	47.12
776	312	66	398	87.60	40.00	47.60
780	312	66	402	88.48	40.40	48.08
784	312	66	406	89.35	40.80	48.55
788	312	66	410	90.23	41.20	49.03
792	312	66	414	91.10	41.60	49.50
796	312	66	418	91.98	42.00	49.98
800	312	66	422	92.86	42.40	50.46
804	312	66	426	93.73	42.80	50.93
808	312	66	430	94.61	43.20	51.41
812	312	66	434	95.48	43.60	51.88
816	312	66	438	96.36	44.00	52.36
820	312	66	442	97.24	44.40	52.84
824	312	66	446	98.11	44.80	53.31
828	312	66	450	98.99	45.20	53.79
832	312	66	454	99.86	45.60	54.26
836	312	66	458	100.74	46.00	54.74
840	312	66	462	101.62	46.40	55.22
844	312	66	466	102.49	46.80	55.69
848	312	66	470	103.37	47.20	56.17
852	312	66	474	104.24	47.60	56.64
856	312	66	478	105.12	48.00	57.12
860	312	66	482	106.00	48.40	57.60
864	312	66	486	106.87	48.80	58.07
868	312	66	490	107.75	49.20	58.55
872	312	66	494	108.62	49.60	59.02
876	312	66	498	109.50	50.00	59.50
880	312	66	502	110.38	50.40	59.98
884	312	66	506	111.25	50.80	60.45

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
888	312	66	510	112.13	51.20	60.93
892	312	66	514	113.00	51.60	61.40
896	312	66	518	113.88	52.00	61.88
900	312	66	522	114.76	52.40	62.36
904	312	66	526	115.63	52.80	62.83
908	312	66	530	116.51	53.20	63.31
912	312	66	534	117.38	53.60	63.78
916	312	66	538	118.26	54.00	64.26
920	312	66	542	119.14	54.40	64.74
924	312	66	546	120.01	54.80	65.21
928	312	66	550	120.89	55.20	65.69
932	312	66	554	121.76	55.60	66.16
936	312	66	558	122.64	56.00	66.64
940	312	66	562	123.52	56.40	67.12
944	312	66	566	124.39	56.80	67.59
948	312	66	570	125.27	57.20	68.07
952	312	66	574	126.14	57.60	68.54
956	312	66	578	127.02	58.00	69.02
960	312	66	582	127.90	58.40	69.50
964	312	66	586	128.77	58.80	69.97
968	312	66	590	129.65	59.20	70.45
972	312	66	594	130.52	59.60	70.92
976	312	66	598	131.40	60.00	71.40
980	312	66	602	132.28	60.40	71.88
984	312	66	606	133.15	60.80	72.35
988	312	66	610	134.03	61.20	72.83
992	312	66	614	134.90	61.60	73.30
996	312	66	618	135.78	62.00	73.78
1000	312	66	622	136.66	62.40	74.26
1004	312	66	626	137.53	62.80	74.73
1008	312	66	630	138.41	63.20	75.21
1012	312	66	634	139.28	63.60	75.68
1016	312	66	638	140.16	64.00	76.16
1020	312	66	642	141.04	64.40	76.64
1024	312	66	646	141.91	64.80	77.11
1028	312	66	650	142.79	65.20	77.59
1032	312	66	654	143.66	65.60	78.06
1036	312	66	658	144.54	66.00	78.54
1040	312	66	662	145.42	66.40	79.02
1044	312	66	666	146.29	66.80	79.49
1048	312	66	670	147.17	67.20	79.97
1052	312	66	674	148.04	67.60	80.44
1056	312	66	678	148.92	68.00	80.92
1060	312	66	682	149.80	68.40	81.40
1064	312	66	686	150.67	68.80	81.87
1068	312	66	690	151.55	69.20	82.35
1072	312	66	694	152.42	69.60	82.82
1076	312	66	698	153.30	70.00	83.30
1080	312	66	702	154.18	70.40	83.78
1084	312	66	706	155.05	70.80	84.25
1088	312	66	710	155.93	71.20	84.73
1092	312	66	714	156.80	71.60	85.20
1096	312	66	718	157.68	72.00	85.68
1100	312	66	722	158.56	72.40	86.16
1104	312	66	726	159.43	72.80	86.63

## Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
1108	312	66	730	160.31	73.20	87.11
1112	312	66	734	161.18	73.60	87.58
1116	312	66	738	162.06	74.00	88.06
1120	312	66	742	162.94	74.40	88.54
1124	312	66	746	163.81	74.80	89.01
1128	312	66	750	164.69	75.20	89.49
1132	312	66	754	165.56	75.60	89.96
1136	312	66	758	166.44	76.00	90.44
1140	312	66	762	167.32	76.40	90.92
1144	312	66	766	168.19	76.80	91.39
1148	312	66	770	169.07	77.20	91.87
1152	312	66	774	169.94	77.60	92.34
1156	312	66	778	170.82	78.00	92.82
1160	312	66	782	171.70	78.40	93.30
1164	312	66	786	172.57	78.80	93.77
1168	312	66	790	173.45	79.20	94.25
1172	312	66	794	174.32	79.60	94.72
1176	312	66	798	175.20	80.00	95.20
1180	312	66	802	176.08	80.40	95.68
1184	312	66	806	176.95	80.80	96.15
1188	312	66	810	177.83	81.20	96.63
1192	312	66	814	178.70	81.60	97.10
1196	312	66	818	179.58	82.00	97.58
1200	312	66	822	180.46	82.40	98.06
1204	312	66	826	181.33	82.80	98.53
1208	312	66	830	182.21	83.20	99.01
1212	312	66	834	183.08	83.60	99.48
1216	312	66	838	183.96	84.00	99.96
1220	312	66	842	184.84	84.40	100.44
1224	312	66	846	185.71	84.80	100.91

If your employee earns more than £1224 a month, advise your Inland Revenue office.

**Weekly table for not contracted-out reduced rate contributions for use from 6 April 2001 to 5 April 2002**

**Use this table for:**

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

**Do not use this table for:**

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

**Completing Deductions Card, form P12 or substitute:**

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

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

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 are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 71.99	<b>No NIC Liability, make no entries on forms P12</b>					
72	72	0	0	0.00	0.00	0.00
73	72	1	0	0.00	0.00	0.00
74	72	2	0	0.00	0.00	0.00
75	72	3	0	0.00	0.00	0.00
76	72	4	0	0.00	0.00	0.00
77	72	5	0	0.00	0.00	0.00
78	72	6	0	0.00	0.00	0.00
79	72	7	0	0.00	0.00	0.00
80	72	8	0	0.00	0.00	0.00
81	72	9	0	0.00	0.00	0.00
82	72	10	0	0.00	0.00	0.00
83	72	11	0	0.00	0.00	0.00
84	72	12	0	0.00	0.00	0.00
85	72	13	0	0.00	0.00	0.00
86	72	14	0	0.00	0.00	0.00
87	72	15	0	0.00	0.00	0.00
88	72	15	1	0.24	0.06	0.18
89	72	15	2	0.40	0.10	0.30
90	72	15	3	0.55	0.13	0.42
91	72	15	4	0.71	0.17	0.54
92	72	15	5	0.86	0.21	0.65
93	72	15	6	1.02	0.25	0.77
94	72	15	7	1.18	0.29	0.89
95	72	15	8	1.34	0.33	1.01
96	72	15	9	1.49	0.36	1.13
97	72	15	10	1.65	0.40	1.25
98	72	15	11	1.81	0.44	1.37
99	72	15	12	1.97	0.48	1.49
100	72	15	13	2.13	0.52	1.61
101	72	15	14	2.29	0.56	1.73
102	72	15	15	2.44	0.60	1.84
103	72	15	16	2.59	0.63	1.96
104	72	15	17	2.75	0.67	2.08
105	72	15	18	2.91	0.71	2.20
106	72	15	19	3.07	0.75	2.32

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
107	72	15	20	3.23	0.79	2.44
108	72	15	21	3.39	0.83	2.56
109	72	15	22	3.55	0.87	2.68
110	72	15	23	3.70	0.90	2.80
111	72	15	24	3.86	0.94	2.92
112	72	15	25	4.01	0.98	3.03
113	72	15	26	4.17	1.02	3.15
114	72	15	27	4.33	1.06	3.27
115	72	15	28	4.49	1.10	3.39
116	72	15	29	4.64	1.13	3.51
117	72	15	30	4.80	1.17	3.63
118	72	15	31	4.96	1.21	3.75
119	72	15	32	5.12	1.25	3.87
120	72	15	33	5.28	1.29	3.99
121	72	15	34	5.44	1.33	4.11
122	72	15	35	5.59	1.37	4.22
123	72	15	36	5.74	1.40	4.34
124	72	15	37	5.90	1.44	4.46
125	72	15	38	6.06	1.48	4.58
126	72	15	39	6.22	1.52	4.70
127	72	15	40	6.38	1.56	4.82
128	72	15	41	6.54	1.60	4.94
129	72	15	42	6.70	1.64	5.06
130	72	15	43	6.85	1.67	5.18
131	72	15	44	7.01	1.71	5.30
132	72	15	45	7.16	1.75	5.41
133	72	15	46	7.32	1.79	5.53
134	72	15	47	7.48	1.83	5.65
135	72	15	48	7.64	1.87	5.77
136	72	15	49	7.79	1.90	5.89
137	72	15	50	7.95	1.94	6.01
138	72	15	51	8.11	1.98	6.13
139	72	15	52	8.27	2.02	6.25
140	72	15	53	8.43	2.06	6.37
141	72	15	54	8.59	2.10	6.49
142	72	15	55	8.74	2.14	6.60
143	72	15	56	8.89	2.17	6.72
144	72	15	57	9.05	2.21	6.84
145	72	15	58	9.21	2.25	6.96
146	72	15	59	9.37	2.29	7.08
147	72	15	60	9.53	2.33	7.20
148	72	15	61	9.69	2.37	7.32
149	72	15	62	9.85	2.41	7.44
150	72	15	63	10.00	2.44	7.56
151	72	15	64	10.16	2.48	7.68
152	72	15	65	10.31	2.52	7.79
153	72	15	66	10.47	2.56	7.91
154	72	15	67	10.63	2.60	8.03
155	72	15	68	10.79	2.64	8.15
156	72	15	69	10.94	2.67	8.27
157	72	15	70	11.10	2.71	8.39
158	72	15	71	11.26	2.75	8.51
159	72	15	72	11.42	2.79	8.63
160	72	15	73	11.58	2.83	8.75
161	72	15	74	11.74	2.87	8.87

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
162	72	15	75	11.89	2.91	8.98
163	72	15	76	12.04	2.94	9.10
164	72	15	77	12.20	2.98	9.22
165	72	15	78	12.36	3.02	9.34
166	72	15	79	12.52	3.06	9.46
167	72	15	80	12.68	3.10	9.58
168	72	15	81	12.84	3.14	9.70
169	72	15	82	13.00	3.18	9.82
170	72	15	83	13.15	3.21	9.94
171	72	15	84	13.31	3.25	10.06
172	72	15	85	13.46	3.29	10.17
173	72	15	86	13.62	3.33	10.29
174	72	15	87	13.78	3.37	10.41
175	72	15	88	13.94	3.41	10.53
176	72	15	89	14.09	3.44	10.65
177	72	15	90	14.25	3.48	10.77
178	72	15	91	14.41	3.52	10.89
179	72	15	92	14.57	3.56	11.01
180	72	15	93	14.73	3.60	11.13
181	72	15	94	14.89	3.64	11.25
182	72	15	95	15.04	3.68	11.36
183	72	15	96	15.19	3.71	11.48
184	72	15	97	15.35	3.75	11.60
185	72	15	98	15.51	3.79	11.72
186	72	15	99	15.67	3.83	11.84
187	72	15	100	15.83	3.87	11.96
188	72	15	101	15.99	3.91	12.08
189	72	15	102	16.15	3.95	12.20
190	72	15	103	16.30	3.98	12.32
191	72	15	104	16.46	4.02	12.44
192	72	15	105	16.61	4.06	12.55
193	72	15	106	16.77	4.10	12.67
194	72	15	107	16.93	4.14	12.79
195	72	15	108	17.09	4.18	12.91
196	72	15	109	17.24	4.21	13.03
197	72	15	110	17.40	4.25	13.15
198	72	15	111	17.56	4.29	13.27
199	72	15	112	17.72	4.33	13.39
200	72	15	113	17.88	4.37	13.51
201	72	15	114	18.04	4.41	13.63
202	72	15	115	18.19	4.45	13.74
203	72	15	116	18.34	4.48	13.86
204	72	15	117	18.50	4.52	13.98
205	72	15	118	18.66	4.56	14.10
206	72	15	119	18.82	4.60	14.22
207	72	15	120	18.98	4.64	14.34
208	72	15	121	19.14	4.68	14.46
209	72	15	122	19.30	4.72	14.58
210	72	15	123	19.45	4.75	14.70
211	72	15	124	19.61	4.79	14.82
212	72	15	125	19.76	4.83	14.93
213	72	15	126	19.92	4.87	15.05
214	72	15	127	20.08	4.91	15.17
215	72	15	128	20.24	4.95	15.29
216	72	15	129	20.39	4.98	15.41

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
217	72	15	130	20.55	5.02	15.53
218	72	15	131	20.71	5.06	15.65
219	72	15	132	20.87	5.10	15.77
220	72	15	133	21.03	5.14	15.89
221	72	15	134	21.19	5.18	16.01
222	72	15	135	21.34	5.22	16.12
223	72	15	136	21.49	5.25	16.24
224	72	15	137	21.65	5.29	16.36
225	72	15	138	21.81	5.33	16.48
226	72	15	139	21.97	5.37	16.60
227	72	15	140	22.13	5.41	16.72
228	72	15	141	22.29	5.45	16.84
229	72	15	142	22.45	5.49	16.96
230	72	15	143	22.60	5.52	17.08
231	72	15	144	22.76	5.56	17.20
232	72	15	145	22.91	5.60	17.31
233	72	15	146	23.07	5.64	17.43
234	72	15	147	23.23	5.68	17.55
235	72	15	148	23.39	5.72	17.67
236	72	15	149	23.54	5.75	17.79
237	72	15	150	23.70	5.79	17.91
238	72	15	151	23.86	5.83	18.03
239	72	15	152	24.02	5.87	18.15
240	72	15	153	24.18	5.91	18.27
241	72	15	154	24.34	5.95	18.39
242	72	15	155	24.49	5.99	18.50
243	72	15	156	24.64	6.02	18.62
244	72	15	157	24.80	6.06	18.74
245	72	15	158	24.96	6.10	18.86
246	72	15	159	25.12	6.14	18.98
247	72	15	160	25.28	6.18	19.10
248	72	15	161	25.44	6.22	19.22
249	72	15	162	25.60	6.26	19.34
250	72	15	163	25.75	6.29	19.46
251	72	15	164	25.91	6.33	19.58
252	72	15	165	26.06	6.37	19.69
253	72	15	166	26.22	6.41	19.81
254	72	15	167	26.38	6.45	19.93
255	72	15	168	26.54	6.49	20.05
256	72	15	169	26.69	6.52	20.17
257	72	15	170	26.85	6.56	20.29
258	72	15	171	27.01	6.60	20.41
259	72	15	172	27.17	6.64	20.53
260	72	15	173	27.33	6.68	20.65
261	72	15	174	27.49	6.72	20.77
262	72	15	175	27.64	6.76	20.88
263	72	15	176	27.79	6.79	21.00
264	72	15	177	27.95	6.83	21.12
265	72	15	178	28.11	6.87	21.24
266	72	15	179	28.27	6.91	21.36
267	72	15	180	28.43	6.95	21.48
268	72	15	181	28.59	6.99	21.60
269	72	15	182	28.75	7.03	21.72
270	72	15	183	28.90	7.06	21.84
271	72	15	184	29.06	7.10	21.96

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) <b>1a</b>	Earnings above the LEL, up to and including the Earnings Threshold <b>1b</b>	Earnings above the Earnings Threshold, up to and including the UEL <b>1c</b>	Total of employee's and employer's contributions payable <b>1d</b>	Employee's contributions payable on earnings in 1c <b>1e</b>	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
272	72	15	185	29.21	7.14	22.07
273	72	15	186	29.37	7.18	22.19
274	72	15	187	29.53	7.22	22.31
275	72	15	188	29.69	7.26	22.43
276	72	15	189	29.84	7.29	22.55
277	72	15	190	30.00	7.33	22.67
278	72	15	191	30.16	7.37	22.79
279	72	15	192	30.32	7.41	22.91
280	72	15	193	30.48	7.45	23.03

If your employee earns more than £280 a week, advise your Inland Revenue office.

## Monthly table for not contracted-out reduced rate contributions for use from 6 April 2001 to 5 April 2002

Table  
letter **B**

### Use this table for:

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

### Do not use this table for:

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

### Completing Deductions Card, form P12 or substitute:

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

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

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 are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 311.99	<b>No NIC Liability, make no entries on forms P12</b>					
312	312	0	0	0.00	0.00	0.00
316	312	4	0	0.00	0.00	0.00
320	312	8	0	0.00	0.00	0.00
324	312	12	0	0.00	0.00	0.00
328	312	16	0	0.00	0.00	0.00
332	312	20	0	0.00	0.00	0.00
336	312	24	0	0.00	0.00	0.00
340	312	28	0	0.00	0.00	0.00
344	312	32	0	0.00	0.00	0.00
348	312	36	0	0.00	0.00	0.00
352	312	40	0	0.00	0.00	0.00
356	312	44	0	0.00	0.00	0.00
360	312	48	0	0.00	0.00	0.00
364	312	52	0	0.00	0.00	0.00
368	312	56	0	0.00	0.00	0.00
372	312	60	0	0.00	0.00	0.00
376	312	64	0	0.00	0.00	0.00
378	312	66	0	0.00	0.00	0.00
380	312	66	2	0.63	0.15	0.48
384	312	66	6	1.26	0.31	0.95
388	312	66	10	1.89	0.46	1.43
392	312	66	14	2.52	0.62	1.90
396	312	66	18	3.15	0.77	2.38
400	312	66	22	3.78	0.92	2.86
404	312	66	26	4.41	1.08	3.33
408	312	66	30	5.04	1.23	3.81
412	312	66	34	5.67	1.39	4.28
416	312	66	38	6.30	1.54	4.76
420	312	66	42	6.93	1.69	5.24
424	312	66	46	7.56	1.85	5.71
428	312	66	50	8.19	2.00	6.19
432	312	66	54	8.82	2.16	6.66
436	312	66	58	9.45	2.31	7.14
440	312	66	62	10.08	2.46	7.62
444	312	66	66	10.71	2.62	8.09

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
448	312	66	70	11.34	2.77	8.57
452	312	66	74	11.97	2.93	9.04
456	312	66	78	12.60	3.08	9.52
460	312	66	82	13.23	3.23	10.00
464	312	66	86	13.86	3.39	10.47
468	312	66	90	14.49	3.54	10.95
472	312	66	94	15.12	3.70	11.42
476	312	66	98	15.75	3.85	11.90
480	312	66	102	16.38	4.00	12.38
484	312	66	106	17.01	4.16	12.85
488	312	66	110	17.64	4.31	13.33
492	312	66	114	18.27	4.47	13.80
496	312	66	118	18.90	4.62	14.28
500	312	66	122	19.53	4.77	14.76
504	312	66	126	20.16	4.93	15.23
508	312	66	130	20.79	5.08	15.71
512	312	66	134	21.42	5.24	16.18
516	312	66	138	22.05	5.39	16.66
520	312	66	142	22.68	5.54	17.14
524	312	66	146	23.31	5.70	17.61
528	312	66	150	23.94	5.85	18.09
532	312	66	154	24.57	6.01	18.56
536	312	66	158	25.20	6.16	19.04
540	312	66	162	25.83	6.31	19.52
544	312	66	166	26.46	6.47	19.99
548	312	66	170	27.09	6.62	20.47
552	312	66	174	27.72	6.78	20.94
556	312	66	178	28.35	6.93	21.42
560	312	66	182	28.98	7.08	21.90
564	312	66	186	29.61	7.24	22.37
568	312	66	190	30.24	7.39	22.85
572	312	66	194	30.87	7.55	23.32
576	312	66	198	31.50	7.70	23.80
580	312	66	202	32.13	7.85	24.28
584	312	66	206	32.76	8.01	24.75
588	312	66	210	33.39	8.16	25.23
592	312	66	214	34.02	8.32	25.70
596	312	66	218	34.65	8.47	26.18
600	312	66	222	35.28	8.62	26.66
604	312	66	226	35.91	8.78	27.13
608	312	66	230	36.54	8.93	27.61
612	312	66	234	37.17	9.09	28.08
616	312	66	238	37.80	9.24	28.56
620	312	66	242	38.43	9.39	29.04
624	312	66	246	39.06	9.55	29.51
628	312	66	250	39.69	9.70	29.99
632	312	66	254	40.32	9.86	30.46
636	312	66	258	40.95	10.01	30.94
640	312	66	262	41.58	10.16	31.42
644	312	66	266	42.21	10.32	31.89
648	312	66	270	42.84	10.47	32.37
652	312	66	274	43.47	10.63	32.84
656	312	66	278	44.10	10.78	33.32
660	312	66	282	44.73	10.93	33.80
664	312	66	286	45.36	11.09	34.27

## Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
668	312	66	290	45.99	11.24	34.75
672	312	66	294	46.62	11.40	35.22
676	312	66	298	47.25	11.55	35.70
680	312	66	302	47.88	11.70	36.18
684	312	66	306	48.51	11.86	36.65
688	312	66	310	49.14	12.01	37.13
692	312	66	314	49.77	12.17	37.60
696	312	66	318	50.40	12.32	38.08
700	312	66	322	51.03	12.47	38.56
704	312	66	326	51.66	12.63	39.03
708	312	66	330	52.29	12.78	39.51
712	312	66	334	52.92	12.94	39.98
716	312	66	338	53.55	13.09	40.46
720	312	66	342	54.18	13.24	40.94
724	312	66	346	54.81	13.40	41.41
728	312	66	350	55.44	13.55	41.89
732	312	66	354	56.07	13.71	42.36
736	312	66	358	56.70	13.86	42.84
740	312	66	362	57.33	14.01	43.32
744	312	66	366	57.96	14.17	43.79
748	312	66	370	58.59	14.32	44.27
752	312	66	374	59.22	14.48	44.74
756	312	66	378	59.85	14.63	45.22
760	312	66	382	60.48	14.78	45.70
764	312	66	386	61.11	14.94	46.17
768	312	66	390	61.74	15.09	46.65
772	312	66	394	62.37	15.25	47.12
776	312	66	398	63.00	15.40	47.60
780	312	66	402	63.63	15.55	48.08
784	312	66	406	64.26	15.71	48.55
788	312	66	410	64.89	15.86	49.03
792	312	66	414	65.52	16.02	49.50
796	312	66	418	66.15	16.17	49.98
800	312	66	422	66.78	16.32	50.46
804	312	66	426	67.41	16.48	50.93
808	312	66	430	68.04	16.63	51.41
812	312	66	434	68.67	16.79	51.88
816	312	66	438	69.30	16.94	52.36
820	312	66	442	69.93	17.09	52.84
824	312	66	446	70.56	17.25	53.31
828	312	66	450	71.19	17.40	53.79
832	312	66	454	71.82	17.56	54.26
836	312	66	458	72.45	17.71	54.74
840	312	66	462	73.08	17.86	55.22
844	312	66	466	73.71	18.02	55.69
848	312	66	470	74.34	18.17	56.17
852	312	66	474	74.97	18.33	56.64
856	312	66	478	75.60	18.48	57.12
860	312	66	482	76.23	18.63	57.60
864	312	66	486	76.86	18.79	58.07
868	312	66	490	77.49	18.94	58.55
872	312	66	494	78.12	19.10	59.02
876	312	66	498	78.75	19.25	59.50
880	312	66	502	79.38	19.40	59.98
884	312	66	506	80.01	19.56	60.45

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
888	312	66	510	80.64	19.71	60.93
892	312	66	514	81.27	19.87	61.40
896	312	66	518	81.90	20.02	61.88
900	312	66	522	82.53	20.17	62.36
904	312	66	526	83.16	20.33	62.83
908	312	66	530	83.79	20.48	63.31
912	312	66	534	84.42	20.64	63.78
916	312	66	538	85.05	20.79	64.26
920	312	66	542	85.68	20.94	64.74
924	312	66	546	86.31	21.10	65.21
928	312	66	550	86.94	21.25	65.69
932	312	66	554	87.57	21.41	66.16
936	312	66	558	88.20	21.56	66.64
940	312	66	562	88.83	21.71	67.12
944	312	66	566	89.46	21.87	67.59
948	312	66	570	90.09	22.02	68.07
952	312	66	574	90.72	22.18	68.54
956	312	66	578	91.35	22.33	69.02
960	312	66	582	91.98	22.48	69.50
964	312	66	586	92.61	22.64	69.97
968	312	66	590	93.24	22.79	70.45
972	312	66	594	93.87	22.95	70.92
976	312	66	598	94.50	23.10	71.40
980	312	66	602	95.13	23.25	71.88
984	312	66	606	95.76	23.41	72.35
988	312	66	610	96.39	23.56	72.83
992	312	66	614	97.02	23.72	73.30
996	312	66	618	97.65	23.87	73.78
1000	312	66	622	98.28	24.02	74.26
1004	312	66	626	98.91	24.18	74.73
1008	312	66	630	99.54	24.33	75.21
1012	312	66	634	100.17	24.49	75.68
1016	312	66	638	100.80	24.64	76.16
1020	312	66	642	101.43	24.79	76.64
1024	312	66	646	102.06	24.95	77.11
1028	312	66	650	102.69	25.10	77.59
1032	312	66	654	103.32	25.26	78.06
1036	312	66	658	103.95	25.41	78.54
1040	312	66	662	104.58	25.56	79.02
1044	312	66	666	105.21	25.72	79.49
1048	312	66	670	105.84	25.87	79.97
1052	312	66	674	106.47	26.03	80.44
1056	312	66	678	107.10	26.18	80.92
1060	312	66	682	107.73	26.33	81.40
1064	312	66	686	108.36	26.49	81.87
1068	312	66	690	108.99	26.64	82.35
1072	312	66	694	109.62	26.80	82.82
1076	312	66	698	110.25	26.95	83.30
1080	312	66	702	110.88	27.10	83.78
1084	312	66	706	111.51	27.26	84.25
1088	312	66	710	112.14	27.41	84.73
1092	312	66	714	112.77	27.57	85.20
1096	312	66	718	113.40	27.72	85.68
1100	312	66	722	114.03	27.87	86.16
1104	312	66	726	114.66	28.03	86.63

## Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	
£	£	£	£	£ P	£ P	£ P
1108	312	66	730	115.29	28.18	87.11
1112	312	66	734	115.92	28.34	87.58
1116	312	66	738	116.55	28.49	88.06
1120	312	66	742	117.18	28.64	88.54
1124	312	66	746	117.81	28.80	89.01
1128	312	66	750	118.44	28.95	89.49
1132	312	66	754	119.07	29.11	89.96
1136	312	66	758	119.70	29.26	90.44
1140	312	66	762	120.33	29.41	90.92
1144	312	66	766	120.96	29.57	91.39
1148	312	66	770	121.59	29.72	91.87
1152	312	66	774	122.22	29.88	92.34
1156	312	66	778	122.85	30.03	92.82
1160	312	66	782	123.48	30.18	93.30
1164	312	66	786	124.11	30.34	93.77
1168	312	66	790	124.74	30.49	94.25
1172	312	66	794	125.37	30.65	94.72
1176	312	66	798	126.00	30.80	95.20
1180	312	66	802	126.63	30.95	95.68
1184	312	66	806	127.26	31.11	96.15
1188	312	66	810	127.89	31.26	96.63
1192	312	66	814	128.52	31.42	97.10
1196	312	66	818	129.15	31.57	97.58
1200	312	66	822	129.78	31.72	98.06
1204	312	66	826	130.41	31.88	98.53
1208	312	66	830	131.04	32.03	99.01
1212	312	66	834	131.67	32.19	99.48
1216	312	66	838	132.30	32.34	99.96
1220	312	66	842	132.93	32.49	100.44
1224	312	66	846	133.56	32.65	100.91

If your employee earns more than £1224 a month, advise your Inland Revenue office.

## Weekly table for not contracted-out employer only contributions for use from 6 April 2001 to 5 April 2002

### Use this table for:

- employees who are State pension age or over, for whom you hold a valid certificate CA4140 or CF384
- employees for whom you hold form CA2700.

### Completing Deductions Card, form P12 or substitute:

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

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

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 are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	
£	£	£	£	£ P
Up to and including 71.99	<b>No NIC Liability, make no entries on forms P12</b>			
72	72	0	0	0.00
73	72	1	0	0.00
74	72	2	0	0.00
75	72	3	0	0.00
76	72	4	0	0.00
77	72	5	0	0.00
78	72	6	0	0.00
79	72	7	0	0.00
80	72	8	0	0.00
81	72	9	0	0.00
82	72	10	0	0.00
83	72	11	0	0.00
84	72	12	0	0.00
85	72	13	0	0.00
86	72	14	0	0.00
87	72	15	0	0.00
88	72	15	1	0.18
89	72	15	2	0.30
90	72	15	3	0.42
91	72	15	4	0.53
92	72	15	5	0.65
93	72	15	6	0.77
94	72	15	7	0.89
95	72	15	8	1.01
96	72	15	9	1.13
97	72	15	10	1.25
98	72	15	11	1.37
99	72	15	12	1.49
100	72	15	13	1.61
101	72	15	14	1.72
102	72	15	15	1.84
103	72	15	16	1.96
104	72	15	17	2.08
105	72	15	18	2.20
106	72	15	19	2.32

## Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
107	72	15	20	2.44
108	72	15	21	2.56
109	72	15	22	2.68
110	72	15	23	2.80
111	72	15	24	2.91
112	72	15	25	3.03
113	72	15	26	3.15
114	72	15	27	3.27
115	72	15	28	3.39
116	72	15	29	3.51
117	72	15	30	3.63
118	72	15	31	3.75
119	72	15	32	3.87
120	72	15	33	3.99
121	72	15	34	4.10
122	72	15	35	4.22
123	72	15	36	4.34
124	72	15	37	4.46
125	72	15	38	4.58
126	72	15	39	4.70
127	72	15	40	4.82
128	72	15	41	4.94
129	72	15	42	5.06
130	72	15	43	5.18
131	72	15	44	5.29
132	72	15	45	5.41
133	72	15	46	5.53
134	72	15	47	5.65
135	72	15	48	5.77
136	72	15	49	5.89
137	72	15	50	6.01
138	72	15	51	6.13
139	72	15	52	6.25
140	72	15	53	6.37
141	72	15	54	6.48
142	72	15	55	6.60
143	72	15	56	6.72
144	72	15	57	6.84
145	72	15	58	6.96
146	72	15	59	7.08
147	72	15	60	7.20
148	72	15	61	7.32
149	72	15	62	7.44
150	72	15	63	7.56
151	72	15	64	7.67
152	72	15	65	7.79
153	72	15	66	7.91
154	72	15	67	8.03
155	72	15	68	8.15
156	72	15	69	8.27
157	72	15	70	8.39
158	72	15	71	8.51
159	72	15	72	8.63
160	72	15	73	8.75
161	72	15	74	8.86

**Weekly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
162	72	15	75	8.98
163	72	15	76	9.10
164	72	15	77	9.22
165	72	15	78	9.34
166	72	15	79	9.46
167	72	15	80	9.58
168	72	15	81	9.70
169	72	15	82	9.82
170	72	15	83	9.94
171	72	15	84	10.05
172	72	15	85	10.17
173	72	15	86	10.29
174	72	15	87	10.41
175	72	15	88	10.53
176	72	15	89	10.65
177	72	15	90	10.77
178	72	15	91	10.89
179	72	15	92	11.01
180	72	15	93	11.13
181	72	15	94	11.24
182	72	15	95	11.36
183	72	15	96	11.48
184	72	15	97	11.60
185	72	15	98	11.72
186	72	15	99	11.84
187	72	15	100	11.96
188	72	15	101	12.08
189	72	15	102	12.20
190	72	15	103	12.32
191	72	15	104	12.43
192	72	15	105	12.55
193	72	15	106	12.67
194	72	15	107	12.79
195	72	15	108	12.91
196	72	15	109	13.03
197	72	15	110	13.15
198	72	15	111	13.27
199	72	15	112	13.39
200	72	15	113	13.51
201	72	15	114	13.62
202	72	15	115	13.74
203	72	15	116	13.86
204	72	15	117	13.98
205	72	15	118	14.10
206	72	15	119	14.22
207	72	15	120	14.34
208	72	15	121	14.46
209	72	15	122	14.58
210	72	15	123	14.70
211	72	15	124	14.81
212	72	15	125	14.93
213	72	15	126	15.05
214	72	15	127	15.17
215	72	15	128	15.29
216	72	15	129	15.41

## Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
217	72	15	130	15.53
218	72	15	131	15.65
219	72	15	132	15.77
220	72	15	133	15.89
221	72	15	134	16.00
222	72	15	135	16.12
223	72	15	136	16.24
224	72	15	137	16.36
225	72	15	138	16.48
226	72	15	139	16.60
227	72	15	140	16.72
228	72	15	141	16.84
229	72	15	142	16.96
230	72	15	143	17.08
231	72	15	144	17.19
232	72	15	145	17.31
233	72	15	146	17.43
234	72	15	147	17.55
235	72	15	148	17.67
236	72	15	149	17.79
237	72	15	150	17.91
238	72	15	151	18.03
239	72	15	152	18.15
240	72	15	153	18.27
241	72	15	154	18.38
242	72	15	155	18.50
243	72	15	156	18.62
244	72	15	157	18.74
245	72	15	158	18.86
246	72	15	159	18.98
247	72	15	160	19.10
248	72	15	161	19.22
249	72	15	162	19.34
250	72	15	163	19.46
251	72	15	164	19.57
252	72	15	165	19.69
253	72	15	166	19.81
254	72	15	167	19.93
255	72	15	168	20.05
256	72	15	169	20.17
257	72	15	170	20.29
258	72	15	171	20.41
259	72	15	172	20.53
260	72	15	173	20.65
261	72	15	174	20.76
262	72	15	175	20.88
263	72	15	176	21.00
264	72	15	177	21.12
265	72	15	178	21.24
266	72	15	179	21.36
267	72	15	180	21.48
268	72	15	181	21.60
269	72	15	182	21.72
270	72	15	183	21.84
271	72	15	184	21.95

## Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
272	72	15	185	22.07
273	72	15	186	22.19
274	72	15	187	22.31
275	72	15	188	22.43
276	72	15	189	22.55
277	72	15	190	22.67
278	72	15	191	22.79
279	72	15	192	22.91
280	72	15	193	23.03

If your employee earns more than £280 a week, advise your Inland Revenue office.

## Monthly table for not contracted-out employer only contributions for use from 6 April 2001 to 5 April 2002

### Use this table for:

- employees who are State pension age or over, for whom you hold a valid certificate CA4140 or CF384
- employees for whom you hold form CA2700.

### Completing Deductions Card, form P12 or substitute:

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

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

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 are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
<b>Up to and including 311.99</b>	<b>No NIC Liability, make no entries on forms P12</b>			
312	312	0	0	0.00
316	312	4	0	0.00
320	312	8	0	0.00
324	312	12	0	0.00
328	312	16	0	0.00
332	312	20	0	0.00
336	312	24	0	0.00
340	312	28	0	0.00
344	312	32	0	0.00
348	312	36	0	0.00
352	312	40	0	0.00
356	312	44	0	0.00
360	312	48	0	0.00
364	312	52	0	0.00
368	312	56	0	0.00
372	312	60	0	0.00
376	312	64	0	0.00
378	312	66	0	0.00
380	312	66	2	0.48
384	312	66	6	0.95
388	312	66	10	1.43
392	312	66	14	1.90
396	312	66	18	2.38
400	312	66	22	2.86
404	312	66	26	3.33
408	312	66	30	3.81
412	312	66	34	4.28
416	312	66	38	4.76
420	312	66	42	5.24
424	312	66	46	5.71
428	312	66	50	6.19
432	312	66	54	6.66
436	312	66	58	7.14
440	312	66	62	7.62
444	312	66	66	8.09

**Monthly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
448	312	66	70	8.57
452	312	66	74	9.04
456	312	66	78	9.52
460	312	66	82	10.00
464	312	66	86	10.47
468	312	66	90	10.95
472	312	66	94	11.42
476	312	66	98	11.90
480	312	66	102	12.38
484	312	66	106	12.85
488	312	66	110	13.33
492	312	66	114	13.80
496	312	66	118	14.28
500	312	66	122	14.76
504	312	66	126	15.23
508	312	66	130	15.71
512	312	66	134	16.18
516	312	66	138	16.66
520	312	66	142	17.14
524	312	66	146	17.61
528	312	66	150	18.09
532	312	66	154	18.56
536	312	66	158	19.04
540	312	66	162	19.52
544	312	66	166	19.99
548	312	66	170	20.47
552	312	66	174	20.94
556	312	66	178	21.42
560	312	66	182	21.90
564	312	66	186	22.37
568	312	66	190	22.85
572	312	66	194	23.32
576	312	66	198	23.80
580	312	66	202	24.28
584	312	66	206	24.75
588	312	66	210	25.23
592	312	66	214	25.70
596	312	66	218	26.18
600	312	66	222	26.66
604	312	66	226	27.13
608	312	66	230	27.61
612	312	66	234	28.08
616	312	66	238	28.56
620	312	66	242	29.04
624	312	66	246	29.51
628	312	66	250	29.99
632	312	66	254	30.46
636	312	66	258	30.94
640	312	66	262	31.42
644	312	66	266	31.89
648	312	66	270	32.37
652	312	66	274	32.84
656	312	66	278	33.32
660	312	66	282	33.80
664	312	66	286	34.27

## Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
668	312	66	290	34.75
672	312	66	294	35.22
676	312	66	298	35.70
680	312	66	302	36.18
684	312	66	306	36.65
688	312	66	310	37.13
692	312	66	314	37.60
696	312	66	318	38.08
700	312	66	322	38.56
704	312	66	326	39.03
708	312	66	330	39.51
712	312	66	334	39.98
716	312	66	338	40.46
720	312	66	342	40.94
724	312	66	346	41.41
728	312	66	350	41.89
732	312	66	354	42.36
736	312	66	358	42.84
740	312	66	362	43.32
744	312	66	366	43.79
748	312	66	370	44.27
752	312	66	374	44.74
756	312	66	378	45.22
760	312	66	382	45.70
764	312	66	386	46.17
768	312	66	390	46.65
772	312	66	394	47.12
776	312	66	398	47.60
780	312	66	402	48.08
784	312	66	406	48.55
788	312	66	410	49.03
792	312	66	414	49.50
796	312	66	418	49.98
800	312	66	422	50.46
804	312	66	426	50.93
808	312	66	430	51.41
812	312	66	434	51.88
816	312	66	438	52.36
820	312	66	442	52.84
824	312	66	446	53.31
828	312	66	450	53.79
832	312	66	454	54.26
836	312	66	458	54.74
840	312	66	462	55.22
844	312	66	466	55.69
848	312	66	470	56.17
852	312	66	474	56.64
856	312	66	478	57.12
860	312	66	482	57.60
864	312	66	486	58.07
868	312	66	490	58.55
872	312	66	494	59.02
876	312	66	498	59.50
880	312	66	502	59.98
884	312	66	506	60.45

**Monthly table**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
888	312	66	510	60.93
892	312	66	514	61.40
896	312	66	518	61.88
900	312	66	522	62.36
904	312	66	526	62.83
908	312	66	530	63.31
912	312	66	534	63.78
916	312	66	538	64.26
920	312	66	542	64.74
924	312	66	546	65.21
928	312	66	550	65.69
932	312	66	554	66.16
936	312	66	558	66.64
940	312	66	562	67.12
944	312	66	566	67.59
948	312	66	570	68.07
952	312	66	574	68.54
956	312	66	578	69.02
960	312	66	582	69.50
964	312	66	586	69.97
968	312	66	590	70.45
972	312	66	594	70.92
976	312	66	598	71.40
980	312	66	602	71.88
984	312	66	606	72.35
988	312	66	610	72.83
992	312	66	614	73.30
996	312	66	618	73.78
1000	312	66	622	74.26
1004	312	66	626	74.73
1008	312	66	630	75.21
1012	312	66	634	75.68
1016	312	66	638	76.16
1020	312	66	642	76.64
1024	312	66	646	77.11
1028	312	66	650	77.59
1032	312	66	654	78.06
1036	312	66	658	78.54
1040	312	66	662	79.02
1044	312	66	666	79.49
1048	312	66	670	79.97
1052	312	66	674	80.44
1056	312	66	678	80.92
1060	312	66	682	81.40
1064	312	66	686	81.87
1068	312	66	690	82.35
1072	312	66	694	82.82
1076	312	66	698	83.30
1080	312	66	702	83.78
1084	312	66	706	84.25
1088	312	66	710	84.73
1092	312	66	714	85.20
1096	312	66	718	85.68
1100	312	66	722	86.16
1104	312	66	726	86.63

## Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>
£	£	£	£	£ P
1108	312	66	730	87.11
1112	312	66	734	87.58
1116	312	66	738	88.06
1120	312	66	742	88.54
1124	312	66	746	89.01
1128	312	66	750	89.49
1132	312	66	754	89.96
1136	312	66	758	90.44
1140	312	66	762	90.92
1144	312	66	766	91.39
1148	312	66	770	91.87
1152	312	66	774	92.34
1156	312	66	778	92.82
1160	312	66	782	93.30
1164	312	66	786	93.77
1168	312	66	790	94.25
1172	312	66	794	94.72
1176	312	66	798	95.20
1180	312	66	802	95.68
1184	312	66	806	96.15
1188	312	66	810	96.63
1192	312	66	814	97.10
1196	312	66	818	97.58
1200	312	66	822	98.06
1204	312	66	826	98.53
1208	312	66	830	99.01
1212	312	66	834	99.48
1216	312	66	838	99.96
1220	312	66	842	100.44
1224	312	66	846	100.91

If your employee earns more than £1224 a month, advise your Inland Revenue office.

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

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