



National Insurance contributions Table A

Use from
6 April 2001 to
5 April 2002 inclusive

Important changes to this publication - see page 1 for details

Save money - avoid errors

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

- Have you used the correct P11/P14?
- P11 must show "Year to April 2002" in the left hand corner. P14 must show "2001-02" in the right hand corner
- 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 (Not contracted-out) 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, G or S.
 - are you entitled to claim any National Insurance contributions Holiday? If so, this should be shown as category P. No earnings figures should be recorded in columns 1a, 1b or 1c. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1d of the P14
 - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
 - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- 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, mariners' equivalent or Stakeholder Pension 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.

Software:

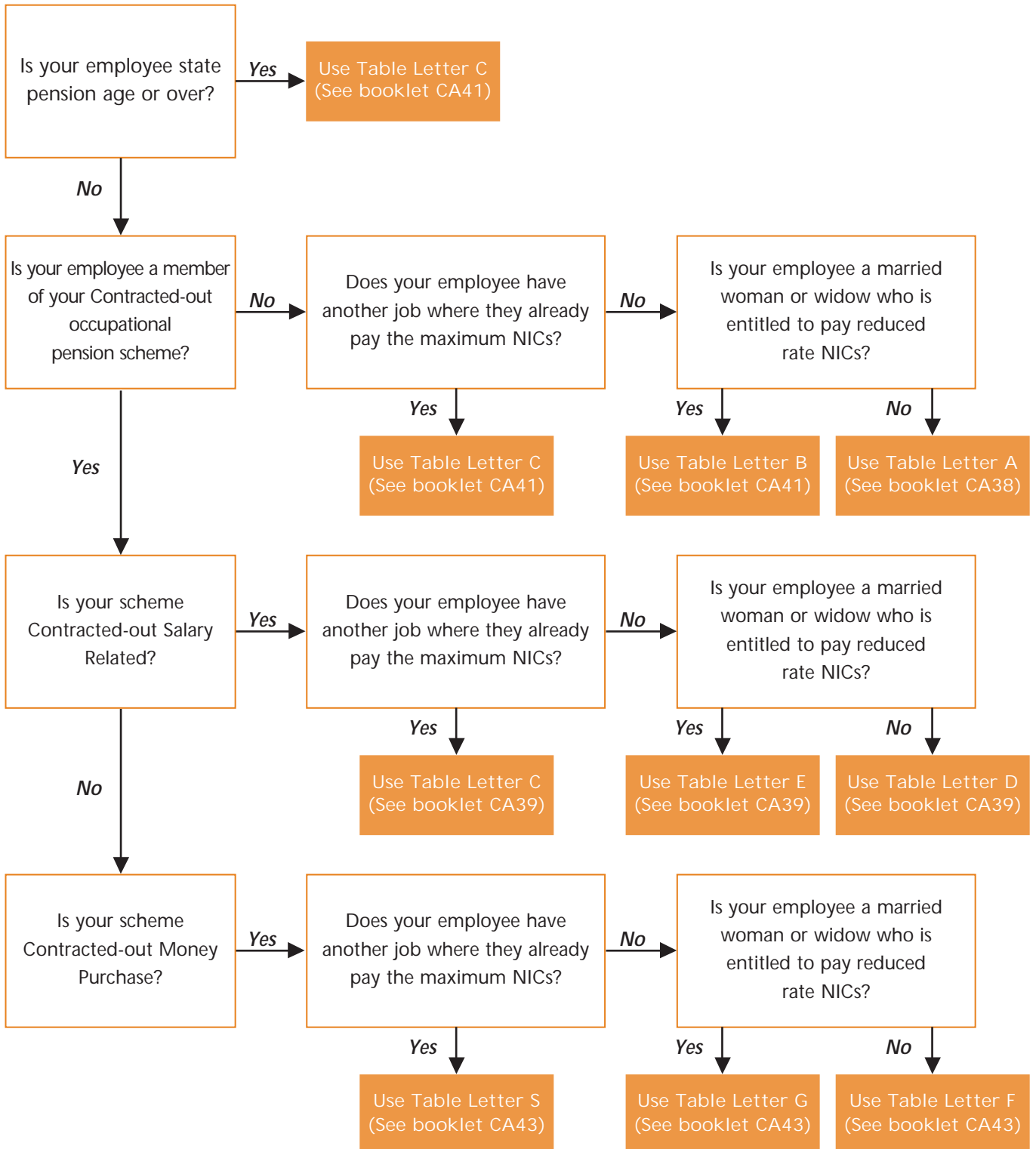
- has your software been upgraded for 2001/2002.

Which National Insurance Tables to use

You must use the correct Tables in calculating the NICs due on your employee's earnings

Check you are using the Tables for 2001 – 2002.

If your employee is under 16 years of age there is no NICs liability.



If you employ mariners, the National Insurance Tables, CA42, gives details of category letters, rates and limits to use.

Important - please note:

NIC Tables are renewed every Tax Year. These can be requested from the Employers Orderline on 0845 7 646 646.

Check you are using the tables for 2001-2002.

You must use the correct Tables when calculating the NICs due on your employee's earnings.

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Important changes to this publication

This publication no longer contains table letters B and C

Do you employ married women who are entitled to pay reduced rate NICs?

Do you employ people over state Pension Age?

Do you employ people for whom you hold form CA2700? See the *Employer's Help Cards, CWG1 (2001)*, Card 11 for further details.

If yes, you must use Table letters B and C.

These are now available as a separate publication CA41 which can be requested from the Employers Orderline on **0845 7 646 646**.

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.

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

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

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 ($£88 - £87 = £1 \times 10\% = £0.10$)*

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

For instructions on how to complete form P11, see the *Employer's Help Cards*, CWG1 (2001).

An example form P11 is also shown on page 6.

* 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.

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.

Using these tables to work out National Insurance contributions

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 the *Employer's Help Cards, CWG1 (2001)*, Card 13.

For general information about National Insurance contributions, see the *Employer's Help Cards, CWG1 (2001)*.

Are you using the right tables?

Only use these tables between **6 April 2001** and **5 April 2002**, ie the 2001/2002 tax year.

Only use the tables in this leaflet for employees who are employed in the 2001/2002 tax year, and for whom National Insurance contributions are payable under contribution Table letter A.

For further information about contribution Table letters, see the *Employer's Help Cards, CWG1 (2001)*, Card 11.

If there is no table in this leaflet for a particular employee, you must use a table from a different leaflet.

About these tables

The tables under letter A contains two tables, for:

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

The letter A corresponds with the contribution Table letter under which National Insurance contributions are payable.

Identifying the correct table 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 **and**
- any employee with an Appropriate Personal Pension.

How to use these tables

Step Action

- 1 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
- 2 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 6.

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 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 the *Employer's Help Cards, CWG1 (2001)*, Card 14.

General information

The first earnings figure in each table is the next amount above the Lower Earnings Limit (£72 weekly or £312 monthly). This is because earnings between the Lower Earnings Limit and the 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 (£575 weekly or £2492 monthly). This is because no employee's contributions are due on those earnings above the Upper Earnings Limit.

The employee and employer pay no contributions on earnings between the Lower Earnings Limit and the Earnings Threshold (£87 weekly or £378 monthly).

The employer pays contributions on **all** earnings **above** the Earnings Threshold, **including** those which exceed the Upper Earnings Limit.

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?

If you need more copies, please contact the Employer's Orderline on **0845 7 646 646**. Additional copies of these tables may also be obtained from your nearest Inland Revenue office.

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.

Changes to your circumstances

If you change your business address or no longer need tables, please notify the Pay As You Earn section of your local Inspector of Taxes, quoting your Pay As You Earn reference number.

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.

Earnings limits and National Insurance contribution rates

	Employee's contribution	Employer's contribution
Earnings limits	Contribution Table letter A	Contribution Table letter A
Below £72.00 weekly or Below £312.00 monthly or Below £3744.00 yearly	Nil	Nil
£72.00 to £87.00 weekly or £312.00 to £378.00 monthly or £3744.00 to £4535.00 yearly	0%	0%
£87.01 to £575.00 weekly or £378.01 to £2492.00 monthly or £4535.01 to £29900.00 yearly	10% on earnings above the Earnings Threshold	11.9% on earnings above the Earnings Threshold
Over £575.00 weekly or over £2492.00 monthly or over £29900.00 yearly	10% on earnings above the Earnings Threshold, up to and including the UEL then NIL on earnings above the UEL	11.9% on all earnings above the Earnings Threshold

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 £887.90, payable on 30 April 2001 (tax month 1).

National Insurance contributions are due under Monthly Table letter A. The nearest lower figure to £887.90 is £884. Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table 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
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
884	312	66	506	111.25	50.80	60.45

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 <small>(for contracted-out employee only)</small>				Statutory Sick Pay paid to employee in the week or month included in column 2	Statutory Maternity Pay paid to employee in the week or month included in column 2	Student Loan Deductions
		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 (before deducting employee's NIC rebate in 1f)	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e)	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f						
		1a	1b	1c	1d	1e	1f	1g					1j	
		£	£	£	£ p	£ p	£ p	£ p					£ p	
1	4	312	66	506	111.25	50.80								

For tips on completing form P11, see the *Employer's Help Cards CWG1 (2001), Card 12.*

For an example of a completed form P11, see the *Employer's Help Cards CWG1 (2001), Card 8.*

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:

- any year other than 2001/2002
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CA41
- employees who are State pension age or over, see Table C, in Leaflet CA41
- employees for whom you hold form CA2700, see Table C, in Leaflet CA41.

Completing Deductions Working Sheet, form P11 or substitute:

- enter 'A' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e 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 are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 71.99	No NIC Liability, make no entries on forms P11 and P14					
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

▼ 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 are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ 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) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ 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

▼ 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	1e		
£	£	£	£	£ 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

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ 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
281	72	15	194	42.59	19.45	23.14
282	72	15	195	42.81	19.55	23.26
283	72	15	196	43.03	19.65	23.38
284	72	15	197	43.25	19.75	23.50
285	72	15	198	43.47	19.85	23.62
286	72	15	199	43.69	19.95	23.74
287	72	15	200	43.91	20.05	23.86
288	72	15	201	44.13	20.15	23.98
289	72	15	202	44.35	20.25	24.10
290	72	15	203	44.57	20.35	24.22
291	72	15	204	44.78	20.45	24.33
292	72	15	205	45.00	20.55	24.45
293	72	15	206	45.22	20.65	24.57
294	72	15	207	45.44	20.75	24.69
295	72	15	208	45.66	20.85	24.81
296	72	15	209	45.88	20.95	24.93
297	72	15	210	46.10	21.05	25.05
298	72	15	211	46.32	21.15	25.17
299	72	15	212	46.54	21.25	25.29
300	72	15	213	46.76	21.35	25.41
301	72	15	214	46.97	21.45	25.52
302	72	15	215	47.19	21.55	25.64
303	72	15	216	47.41	21.65	25.76
304	72	15	217	47.63	21.75	25.88
305	72	15	218	47.85	21.85	26.00
306	72	15	219	48.07	21.95	26.12
307	72	15	220	48.29	22.05	26.24
308	72	15	221	48.51	22.15	26.36
309	72	15	222	48.73	22.25	26.48
310	72	15	223	48.95	22.35	26.60
311	72	15	224	49.16	22.45	26.71
312	72	15	225	49.38	22.55	26.83
313	72	15	226	49.60	22.65	26.95
314	72	15	227	49.82	22.75	27.07
315	72	15	228	50.04	22.85	27.19
316	72	15	229	50.26	22.95	27.31
317	72	15	230	50.48	23.05	27.43
318	72	15	231	50.70	23.15	27.55
319	72	15	232	50.92	23.25	27.67
320	72	15	233	51.14	23.35	27.79
321	72	15	234	51.35	23.45	27.90
322	72	15	235	51.57	23.55	28.02
323	72	15	236	51.79	23.65	28.14
324	72	15	237	52.01	23.75	28.26
325	72	15	238	52.23	23.85	28.38
326	72	15	239	52.45	23.95	28.50

▼ 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	1e		
£	£	£	£	£ P	£ P	£ P
327	72	15	240	52.67	24.05	28.62
328	72	15	241	52.89	24.15	28.74
329	72	15	242	53.11	24.25	28.86
330	72	15	243	53.33	24.35	28.98
331	72	15	244	53.54	24.45	29.09
332	72	15	245	53.76	24.55	29.21
333	72	15	246	53.98	24.65	29.33
334	72	15	247	54.20	24.75	29.45
335	72	15	248	54.42	24.85	29.57
336	72	15	249	54.64	24.95	29.69
337	72	15	250	54.86	25.05	29.81
338	72	15	251	55.08	25.15	29.93
339	72	15	252	55.30	25.25	30.05
340	72	15	253	55.52	25.35	30.17
341	72	15	254	55.73	25.45	30.28
342	72	15	255	55.95	25.55	30.40
343	72	15	256	56.17	25.65	30.52
344	72	15	257	56.39	25.75	30.64
345	72	15	258	56.61	25.85	30.76
346	72	15	259	56.83	25.95	30.88
347	72	15	260	57.05	26.05	31.00
348	72	15	261	57.27	26.15	31.12
349	72	15	262	57.49	26.25	31.24
350	72	15	263	57.71	26.35	31.36
351	72	15	264	57.92	26.45	31.47
352	72	15	265	58.14	26.55	31.59
353	72	15	266	58.36	26.65	31.71
354	72	15	267	58.58	26.75	31.83
355	72	15	268	58.80	26.85	31.95
356	72	15	269	59.02	26.95	32.07
357	72	15	270	59.24	27.05	32.19
358	72	15	271	59.46	27.15	32.31
359	72	15	272	59.68	27.25	32.43
360	72	15	273	59.90	27.35	32.55
361	72	15	274	60.11	27.45	32.66
362	72	15	275	60.33	27.55	32.78
363	72	15	276	60.55	27.65	32.90
364	72	15	277	60.77	27.75	33.02
365	72	15	278	60.99	27.85	33.14
366	72	15	279	61.21	27.95	33.26
367	72	15	280	61.43	28.05	33.38
368	72	15	281	61.65	28.15	33.50
369	72	15	282	61.87	28.25	33.62
370	72	15	283	62.09	28.35	33.74
371	72	15	284	62.30	28.45	33.85
372	72	15	285	62.52	28.55	33.97
373	72	15	286	62.74	28.65	34.09
374	72	15	287	62.96	28.75	34.21
375	72	15	288	63.18	28.85	34.33
376	72	15	289	63.40	28.95	34.45
377	72	15	290	63.62	29.05	34.57
378	72	15	291	63.84	29.15	34.69
379	72	15	292	64.06	29.25	34.81
380	72	15	293	64.28	29.35	34.93
381	72	15	294	64.49	29.45	35.04

▼ 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	1e	
£	£	£	£	£ P	£ P	£ P
382	72	15	295	64.71	29.55	35.16
383	72	15	296	64.93	29.65	35.28
384	72	15	297	65.15	29.75	35.40
385	72	15	298	65.37	29.85	35.52
386	72	15	299	65.59	29.95	35.64
387	72	15	300	65.81	30.05	35.76
388	72	15	301	66.03	30.15	35.88
389	72	15	302	66.25	30.25	36.00
390	72	15	303	66.47	30.35	36.12
391	72	15	304	66.68	30.45	36.23
392	72	15	305	66.90	30.55	36.35
393	72	15	306	67.12	30.65	36.47
394	72	15	307	67.34	30.75	36.59
395	72	15	308	67.56	30.85	36.71
396	72	15	309	67.78	30.95	36.83
397	72	15	310	68.00	31.05	36.95
398	72	15	311	68.22	31.15	37.07
399	72	15	312	68.44	31.25	37.19
400	72	15	313	68.66	31.35	37.31
401	72	15	314	68.87	31.45	37.42
402	72	15	315	69.09	31.55	37.54
403	72	15	316	69.31	31.65	37.66
404	72	15	317	69.53	31.75	37.78
405	72	15	318	69.75	31.85	37.90
406	72	15	319	69.97	31.95	38.02
407	72	15	320	70.19	32.05	38.14
408	72	15	321	70.41	32.15	38.26
409	72	15	322	70.63	32.25	38.38
410	72	15	323	70.85	32.35	38.50
411	72	15	324	71.06	32.45	38.61
412	72	15	325	71.28	32.55	38.73
413	72	15	326	71.50	32.65	38.85
414	72	15	327	71.72	32.75	38.97
415	72	15	328	71.94	32.85	39.09
416	72	15	329	72.16	32.95	39.21
417	72	15	330	72.38	33.05	39.33
418	72	15	331	72.60	33.15	39.45
419	72	15	332	72.82	33.25	39.57
420	72	15	333	73.04	33.35	39.69
421	72	15	334	73.25	33.45	39.80
422	72	15	335	73.47	33.55	39.92
423	72	15	336	73.69	33.65	40.04
424	72	15	337	73.91	33.75	40.16
425	72	15	338	74.13	33.85	40.28
426	72	15	339	74.35	33.95	40.40
427	72	15	340	74.57	34.05	40.52
428	72	15	341	74.79	34.15	40.64
429	72	15	342	75.01	34.25	40.76
430	72	15	343	75.23	34.35	40.88
431	72	15	344	75.44	34.45	40.99
432	72	15	345	75.66	34.55	41.11
433	72	15	346	75.88	34.65	41.23
434	72	15	347	76.10	34.75	41.35
435	72	15	348	76.32	34.85	41.47
436	72	15	349	76.54	34.95	41.59

▼ 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	1e		
£	£	£	£	£ P	£ P	£ P
437	72	15	350	76.76	35.05	41.71
438	72	15	351	76.98	35.15	41.83
439	72	15	352	77.20	35.25	41.95
440	72	15	353	77.42	35.35	42.07
441	72	15	354	77.63	35.45	42.18
442	72	15	355	77.85	35.55	42.30
443	72	15	356	78.07	35.65	42.42
444	72	15	357	78.29	35.75	42.54
445	72	15	358	78.51	35.85	42.66
446	72	15	359	78.73	35.95	42.78
447	72	15	360	78.95	36.05	42.90
448	72	15	361	79.17	36.15	43.02
449	72	15	362	79.39	36.25	43.14
450	72	15	363	79.61	36.35	43.26
451	72	15	364	79.82	36.45	43.37
452	72	15	365	80.04	36.55	43.49
453	72	15	366	80.26	36.65	43.61
454	72	15	367	80.48	36.75	43.73
455	72	15	368	80.70	36.85	43.85
456	72	15	369	80.92	36.95	43.97
457	72	15	370	81.14	37.05	44.09
458	72	15	371	81.36	37.15	44.21
459	72	15	372	81.58	37.25	44.33
460	72	15	373	81.80	37.35	44.45
461	72	15	374	82.01	37.45	44.56
462	72	15	375	82.23	37.55	44.68
463	72	15	376	82.45	37.65	44.80
464	72	15	377	82.67	37.75	44.92
465	72	15	378	82.89	37.85	45.04
466	72	15	379	83.11	37.95	45.16
467	72	15	380	83.33	38.05	45.28
468	72	15	381	83.55	38.15	45.40
469	72	15	382	83.77	38.25	45.52
470	72	15	383	83.99	38.35	45.64
471	72	15	384	84.20	38.45	45.75
472	72	15	385	84.42	38.55	45.87
473	72	15	386	84.64	38.65	45.99
474	72	15	387	84.86	38.75	46.11
475	72	15	388	85.08	38.85	46.23
476	72	15	389	85.30	38.95	46.35
477	72	15	390	85.52	39.05	46.47
478	72	15	391	85.74	39.15	46.59
479	72	15	392	85.96	39.25	46.71
480	72	15	393	86.18	39.35	46.83
481	72	15	394	86.39	39.45	46.94
482	72	15	395	86.61	39.55	47.06
483	72	15	396	86.83	39.65	47.18
484	72	15	397	87.05	39.75	47.30
485	72	15	398	87.27	39.85	47.42
486	72	15	399	87.49	39.95	47.54
487	72	15	400	87.71	40.05	47.66
488	72	15	401	87.93	40.15	47.78
489	72	15	402	88.15	40.25	47.90
490	72	15	403	88.37	40.35	48.02
491	72	15	404	88.58	40.45	48.13

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
492	72	15	405	88.80	40.55	48.25
493	72	15	406	89.02	40.65	48.37
494	72	15	407	89.24	40.75	48.49
495	72	15	408	89.46	40.85	48.61
496	72	15	409	89.68	40.95	48.73
497	72	15	410	89.90	41.05	48.85
498	72	15	411	90.12	41.15	48.97
499	72	15	412	90.34	41.25	49.09
500	72	15	413	90.56	41.35	49.21
501	72	15	414	90.77	41.45	49.32
502	72	15	415	90.99	41.55	49.44
503	72	15	416	91.21	41.65	49.56
504	72	15	417	91.43	41.75	49.68
505	72	15	418	91.65	41.85	49.80
506	72	15	419	91.87	41.95	49.92
507	72	15	420	92.09	42.05	50.04
508	72	15	421	92.31	42.15	50.16
509	72	15	422	92.53	42.25	50.28
510	72	15	423	92.75	42.35	50.40
511	72	15	424	92.96	42.45	50.51
512	72	15	425	93.18	42.55	50.63
513	72	15	426	93.40	42.65	50.75
514	72	15	427	93.62	42.75	50.87
515	72	15	428	93.84	42.85	50.99
516	72	15	429	94.06	42.95	51.11
517	72	15	430	94.28	43.05	51.23
518	72	15	431	94.50	43.15	51.35
519	72	15	432	94.72	43.25	51.47
520	72	15	433	94.94	43.35	51.59
521	72	15	434	95.15	43.45	51.70
522	72	15	435	95.37	43.55	51.82
523	72	15	436	95.59	43.65	51.94
524	72	15	437	95.81	43.75	52.06
525	72	15	438	96.03	43.85	52.18
526	72	15	439	96.25	43.95	52.30
527	72	15	440	96.47	44.05	52.42
528	72	15	441	96.69	44.15	52.54
529	72	15	442	96.91	44.25	52.66
530	72	15	443	97.13	44.35	52.78
531	72	15	444	97.34	44.45	52.89
532	72	15	445	97.56	44.55	53.01
533	72	15	446	97.78	44.65	53.13
534	72	15	447	98.00	44.75	53.25
535	72	15	448	98.22	44.85	53.37
536	72	15	449	98.44	44.95	53.49
537	72	15	450	98.66	45.05	53.61
538	72	15	451	98.88	45.15	53.73
539	72	15	452	99.10	45.25	53.85
540	72	15	453	99.32	45.35	53.97
541	72	15	454	99.53	45.45	54.08
542	72	15	455	99.75	45.55	54.20
543	72	15	456	99.97	45.65	54.32
544	72	15	457	100.19	45.75	54.44
545	72	15	458	100.41	45.85	54.56
546	72	15	459	100.63	45.95	54.68

▼ 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	1e		
£	£	£	£	£ P	£ P	£ P
547	72	15	460	100.85	46.05	54.80
548	72	15	461	101.07	46.15	54.92
549	72	15	462	101.29	46.25	55.04
550	72	15	463	101.51	46.35	55.16
551	72	15	464	101.72	46.45	55.27
552	72	15	465	101.94	46.55	55.39
553	72	15	466	102.16	46.65	55.51
554	72	15	467	102.38	46.75	55.63
555	72	15	468	102.60	46.85	55.75
556	72	15	469	102.82	46.95	55.87
557	72	15	470	103.04	47.05	55.99
558	72	15	471	103.26	47.15	56.11
559	72	15	472	103.48	47.25	56.23
560	72	15	473	103.70	47.35	56.35
561	72	15	474	103.91	47.45	56.46
562	72	15	475	104.13	47.55	56.58
563	72	15	476	104.35	47.65	56.70
564	72	15	477	104.57	47.75	56.82
565	72	15	478	104.79	47.85	56.94
566	72	15	479	105.01	47.95	57.06
567	72	15	480	105.23	48.05	57.18
568	72	15	481	105.45	48.15	57.30
569	72	15	482	105.67	48.25	57.42
570	72	15	483	105.89	48.35	57.54
571	72	15	484	106.10	48.45	57.65
572	72	15	485	106.32	48.55	57.77
573	72	15	486	106.54	48.65	57.89
574	72	15	487	106.76	48.75	58.01
575	72	15	488	106.87	48.80	58.07

If the employee's gross pay is over £575, go to page 28

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:

- any year other than 2001/2002
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CA41
- employees who are State pension age or over, see Table C, Leaflet CA41
- employees for whom you hold form CA2700, see Table C, Leaflet CA41.

Completing Deductions Working Sheet, form P11 or substitute:

- enter 'A' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1e of the table to columns 1a-1e 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 are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 311.99	No NIC Liability, make no entries on forms P11 and P14					
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) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ 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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ 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) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ 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) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ 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
1228	312	66	850	186.59	85.20	101.39
1232	312	66	854	187.46	85.60	101.86
1236	312	66	858	188.34	86.00	102.34
1240	312	66	862	189.22	86.40	102.82
1244	312	66	866	190.09	86.80	103.29
1248	312	66	870	190.97	87.20	103.77
1252	312	66	874	191.84	87.60	104.24
1256	312	66	878	192.72	88.00	104.72
1260	312	66	882	193.60	88.40	105.20
1264	312	66	886	194.47	88.80	105.67
1268	312	66	890	195.35	89.20	106.15
1272	312	66	894	196.22	89.60	106.62
1276	312	66	898	197.10	90.00	107.10
1280	312	66	902	197.98	90.40	107.58
1284	312	66	906	198.85	90.80	108.05
1288	312	66	910	199.73	91.20	108.53
1292	312	66	914	200.60	91.60	109.00
1296	312	66	918	201.48	92.00	109.48
1300	312	66	922	202.36	92.40	109.96
1304	312	66	926	203.23	92.80	110.43
1308	312	66	930	204.11	93.20	110.91
1312	312	66	934	204.98	93.60	111.38
1316	312	66	938	205.86	94.00	111.86
1320	312	66	942	206.74	94.40	112.34
1324	312	66	946	207.61	94.80	112.81

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1328	312	66	950	208.49	95.20	113.29
1332	312	66	954	209.36	95.60	113.76
1336	312	66	958	210.24	96.00	114.24
1340	312	66	962	211.12	96.40	114.72
1344	312	66	966	211.99	96.80	115.19
1348	312	66	970	212.87	97.20	115.67
1352	312	66	974	213.74	97.60	116.14
1356	312	66	978	214.62	98.00	116.62
1360	312	66	982	215.50	98.40	117.10
1364	312	66	986	216.37	98.80	117.57
1368	312	66	990	217.25	99.20	118.05
1372	312	66	994	218.12	99.60	118.52
1376	312	66	998	219.00	100.00	119.00
1380	312	66	1002	219.88	100.40	119.48
1384	312	66	1006	220.75	100.80	119.95
1388	312	66	1010	221.63	101.20	120.43
1392	312	66	1014	222.50	101.60	120.90
1396	312	66	1018	223.38	102.00	121.38
1400	312	66	1022	224.26	102.40	121.86
1404	312	66	1026	225.13	102.80	122.33
1408	312	66	1030	226.01	103.20	122.81
1412	312	66	1034	226.88	103.60	123.28
1416	312	66	1038	227.76	104.00	123.76
1420	312	66	1042	228.64	104.40	124.24
1424	312	66	1046	229.51	104.80	124.71
1428	312	66	1050	230.39	105.20	125.19
1432	312	66	1054	231.26	105.60	125.66
1436	312	66	1058	232.14	106.00	126.14
1440	312	66	1062	233.02	106.40	126.62
1444	312	66	1066	233.89	106.80	127.09
1448	312	66	1070	234.77	107.20	127.57
1452	312	66	1074	235.64	107.60	128.04
1456	312	66	1078	236.52	108.00	128.52
1460	312	66	1082	237.40	108.40	129.00
1464	312	66	1086	238.27	108.80	129.47
1468	312	66	1090	239.15	109.20	129.95
1472	312	66	1094	240.02	109.60	130.42
1476	312	66	1098	240.90	110.00	130.90
1480	312	66	1102	241.78	110.40	131.38
1484	312	66	1106	242.65	110.80	131.85
1488	312	66	1110	243.53	111.20	132.33
1492	312	66	1114	244.40	111.60	132.80
1496	312	66	1118	245.28	112.00	133.28
1500	312	66	1122	246.16	112.40	133.76
1504	312	66	1126	247.03	112.80	134.23
1508	312	66	1130	247.91	113.20	134.71
1512	312	66	1134	248.78	113.60	135.18
1516	312	66	1138	249.66	114.00	135.66
1520	312	66	1142	250.54	114.40	136.14
1524	312	66	1146	251.41	114.80	136.61
1528	312	66	1150	252.29	115.20	137.09
1532	312	66	1154	253.16	115.60	137.56
1536	312	66	1158	254.04	116.00	138.04
1540	312	66	1162	254.92	116.40	138.52
1544	312	66	1166	255.79	116.80	138.99

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1548	312	66	1170	256.67	117.20	139.47
1552	312	66	1174	257.54	117.60	139.94
1556	312	66	1178	258.42	118.00	140.42
1560	312	66	1182	259.30	118.40	140.90
1564	312	66	1186	260.17	118.80	141.37
1568	312	66	1190	261.05	119.20	141.85
1572	312	66	1194	261.92	119.60	142.32
1576	312	66	1198	262.80	120.00	142.80
1580	312	66	1202	263.68	120.40	143.28
1584	312	66	1206	264.55	120.80	143.75
1588	312	66	1210	265.43	121.20	144.23
1592	312	66	1214	266.30	121.60	144.70
1596	312	66	1218	267.18	122.00	145.18
1600	312	66	1222	268.06	122.40	145.66
1604	312	66	1226	268.93	122.80	146.13
1608	312	66	1230	269.81	123.20	146.61
1612	312	66	1234	270.68	123.60	147.08
1616	312	66	1238	271.56	124.00	147.56
1620	312	66	1242	272.44	124.40	148.04
1624	312	66	1246	273.31	124.80	148.51
1628	312	66	1250	274.19	125.20	148.99
1632	312	66	1254	275.06	125.60	149.46
1636	312	66	1258	275.94	126.00	149.94
1640	312	66	1262	276.82	126.40	150.42
1644	312	66	1266	277.69	126.80	150.89
1648	312	66	1270	278.57	127.20	151.37
1652	312	66	1274	279.44	127.60	151.84
1656	312	66	1278	280.32	128.00	152.32
1660	312	66	1282	281.20	128.40	152.80
1664	312	66	1286	282.07	128.80	153.27
1668	312	66	1290	282.95	129.20	153.75
1672	312	66	1294	283.82	129.60	154.22
1676	312	66	1298	284.70	130.00	154.70
1680	312	66	1302	285.58	130.40	155.18
1684	312	66	1306	286.45	130.80	155.65
1688	312	66	1310	287.33	131.20	156.13
1692	312	66	1314	288.20	131.60	156.60
1696	312	66	1318	289.08	132.00	157.08
1700	312	66	1322	289.96	132.40	157.56
1704	312	66	1326	290.83	132.80	158.03
1708	312	66	1330	291.71	133.20	158.51
1712	312	66	1334	292.58	133.60	158.98
1716	312	66	1338	293.46	134.00	159.46
1720	312	66	1342	294.34	134.40	159.94
1724	312	66	1346	295.21	134.80	160.41
1728	312	66	1350	296.09	135.20	160.89
1732	312	66	1354	296.96	135.60	161.36
1736	312	66	1358	297.84	136.00	161.84
1740	312	66	1362	298.72	136.40	162.32
1744	312	66	1366	299.59	136.80	162.79
1748	312	66	1370	300.47	137.20	163.27
1752	312	66	1374	301.34	137.60	163.74
1756	312	66	1378	302.22	138.00	164.22
1760	312	66	1382	303.10	138.40	164.70
1764	312	66	1386	303.97	138.80	165.17

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1768	312	66	1390	304.85	139.20	165.65
1772	312	66	1394	305.72	139.60	166.12
1776	312	66	1398	306.60	140.00	166.60
1780	312	66	1402	307.48	140.40	167.08
1784	312	66	1406	308.35	140.80	167.55
1788	312	66	1410	309.23	141.20	168.03
1792	312	66	1414	310.10	141.60	168.50
1796	312	66	1418	310.98	142.00	168.98
1800	312	66	1422	311.86	142.40	169.46
1804	312	66	1426	312.73	142.80	169.93
1808	312	66	1430	313.61	143.20	170.41
1812	312	66	1434	314.48	143.60	170.88
1816	312	66	1438	315.36	144.00	171.36
1820	312	66	1442	316.24	144.40	171.84
1824	312	66	1446	317.11	144.80	172.31
1828	312	66	1450	317.99	145.20	172.79
1832	312	66	1454	318.86	145.60	173.26
1836	312	66	1458	319.74	146.00	173.74
1840	312	66	1462	320.62	146.40	174.22
1844	312	66	1466	321.49	146.80	174.69
1848	312	66	1470	322.37	147.20	175.17
1852	312	66	1474	323.24	147.60	175.64
1856	312	66	1478	324.12	148.00	176.12
1860	312	66	1482	325.00	148.40	176.60
1864	312	66	1486	325.87	148.80	177.07
1868	312	66	1490	326.75	149.20	177.55
1872	312	66	1494	327.62	149.60	178.02
1876	312	66	1498	328.50	150.00	178.50
1880	312	66	1502	329.38	150.40	178.98
1884	312	66	1506	330.25	150.80	179.45
1888	312	66	1510	331.13	151.20	179.93
1892	312	66	1514	332.00	151.60	180.40
1896	312	66	1518	332.88	152.00	180.88
1900	312	66	1522	333.76	152.40	181.36
1904	312	66	1526	334.63	152.80	181.83
1908	312	66	1530	335.51	153.20	182.31
1912	312	66	1534	336.38	153.60	182.78
1916	312	66	1538	337.26	154.00	183.26
1920	312	66	1542	338.14	154.40	183.74
1924	312	66	1546	339.01	154.80	184.21
1928	312	66	1550	339.89	155.20	184.69
1932	312	66	1554	340.76	155.60	185.16
1936	312	66	1558	341.64	156.00	185.64
1940	312	66	1562	342.52	156.40	186.12
1944	312	66	1566	343.39	156.80	186.59
1948	312	66	1570	344.27	157.20	187.07
1952	312	66	1574	345.14	157.60	187.54
1956	312	66	1578	346.02	158.00	188.02
1960	312	66	1582	346.90	158.40	188.50
1964	312	66	1586	347.77	158.80	188.97
1968	312	66	1590	348.65	159.20	189.45
1972	312	66	1594	349.52	159.60	189.92
1976	312	66	1598	350.40	160.00	190.40
1980	312	66	1602	351.28	160.40	190.88
1984	312	66	1606	352.15	160.80	191.35

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1988	312	66	1610	353.03	161.20	191.83
1992	312	66	1614	353.90	161.60	192.30
1996	312	66	1618	354.78	162.00	192.78
2000	312	66	1622	355.66	162.40	193.26
2004	312	66	1626	356.53	162.80	193.73
2008	312	66	1630	357.41	163.20	194.21
2012	312	66	1634	358.28	163.60	194.68
2016	312	66	1638	359.16	164.00	195.16
2020	312	66	1642	360.04	164.40	195.64
2024	312	66	1646	360.91	164.80	196.11
2028	312	66	1650	361.79	165.20	196.59
2032	312	66	1654	362.66	165.60	197.06
2036	312	66	1658	363.54	166.00	197.54
2040	312	66	1662	364.42	166.40	198.02
2044	312	66	1666	365.29	166.80	198.49
2048	312	66	1670	366.17	167.20	198.97
2052	312	66	1674	367.04	167.60	199.44
2056	312	66	1678	367.92	168.00	199.92
2060	312	66	1682	368.80	168.40	200.40
2064	312	66	1686	369.67	168.80	200.87
2068	312	66	1690	370.55	169.20	201.35
2072	312	66	1694	371.42	169.60	201.82
2076	312	66	1698	372.30	170.00	202.30
2080	312	66	1702	373.18	170.40	202.78
2084	312	66	1706	374.05	170.80	203.25
2088	312	66	1710	374.93	171.20	203.73
2092	312	66	1714	375.80	171.60	204.20
2096	312	66	1718	376.68	172.00	204.68
2100	312	66	1722	377.56	172.40	205.16
2104	312	66	1726	378.43	172.80	205.63
2108	312	66	1730	379.31	173.20	206.11
2112	312	66	1734	380.18	173.60	206.58
2116	312	66	1738	381.06	174.00	207.06
2120	312	66	1742	381.94	174.40	207.54
2124	312	66	1746	382.81	174.80	208.01
2128	312	66	1750	383.69	175.20	208.49
2132	312	66	1754	384.56	175.60	208.96
2136	312	66	1758	385.44	176.00	209.44
2140	312	66	1762	386.32	176.40	209.92
2144	312	66	1766	387.19	176.80	210.39
2148	312	66	1770	388.07	177.20	210.87
2152	312	66	1774	388.94	177.60	211.34
2156	312	66	1778	389.82	178.00	211.82
2160	312	66	1782	390.70	178.40	212.30
2164	312	66	1786	391.57	178.80	212.77
2168	312	66	1790	392.45	179.20	213.25
2172	312	66	1794	393.32	179.60	213.72
2176	312	66	1798	394.20	180.00	214.20
2180	312	66	1802	395.08	180.40	214.68
2184	312	66	1806	395.95	180.80	215.15
2188	312	66	1810	396.83	181.20	215.63
2192	312	66	1814	397.70	181.60	216.10
2196	312	66	1818	398.58	182.00	216.58
2200	312	66	1822	399.46	182.40	217.06
2204	312	66	1826	400.33	182.80	217.53

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
2208	312	66	1830	401.21	183.20	218.01
2212	312	66	1834	402.08	183.60	218.48
2216	312	66	1838	402.96	184.00	218.96
2220	312	66	1842	403.84	184.40	219.44
2224	312	66	1846	404.71	184.80	219.91
2228	312	66	1850	405.59	185.20	220.39
2232	312	66	1854	406.46	185.60	220.86
2236	312	66	1858	407.34	186.00	221.34
2240	312	66	1862	408.22	186.40	221.82
2244	312	66	1866	409.09	186.80	222.29
2248	312	66	1870	409.97	187.20	222.77
2252	312	66	1874	410.84	187.60	223.24
2256	312	66	1878	411.72	188.00	223.72
2260	312	66	1882	412.60	188.40	224.20
2264	312	66	1886	413.47	188.80	224.67
2268	312	66	1890	414.35	189.20	225.15
2272	312	66	1894	415.22	189.60	225.62
2276	312	66	1898	416.10	190.00	226.10
2280	312	66	1902	416.98	190.40	226.58
2284	312	66	1906	417.85	190.80	227.05
2288	312	66	1910	418.73	191.20	227.53
2292	312	66	1914	419.60	191.60	228.00
2296	312	66	1918	420.48	192.00	228.48
2300	312	66	1922	421.36	192.40	228.96
2304	312	66	1926	422.23	192.80	229.43
2308	312	66	1930	423.11	193.20	229.91
2312	312	66	1934	423.98	193.60	230.38
2316	312	66	1938	424.86	194.00	230.86
2320	312	66	1942	425.74	194.40	231.34
2324	312	66	1946	426.61	194.80	231.81
2328	312	66	1950	427.49	195.20	232.29
2332	312	66	1954	428.36	195.60	232.76
2336	312	66	1958	429.24	196.00	233.24
2340	312	66	1962	430.12	196.40	233.72
2344	312	66	1966	430.99	196.80	234.19
2348	312	66	1970	431.87	197.20	234.67
2352	312	66	1974	432.74	197.60	235.14
2356	312	66	1978	433.62	198.00	235.62
2360	312	66	1982	434.50	198.40	236.10
2364	312	66	1986	435.37	198.80	236.57
2368	312	66	1990	436.25	199.20	237.05
2372	312	66	1994	437.12	199.60	237.52
2376	312	66	1998	438.00	200.00	238.00
2380	312	66	2002	438.88	200.40	238.48
2384	312	66	2006	439.75	200.80	238.95
2388	312	66	2010	440.63	201.20	239.43
2392	312	66	2014	441.50	201.60	239.90
2396	312	66	2018	442.38	202.00	240.38
2400	312	66	2022	443.26	202.40	240.86
2404	312	66	2026	444.13	202.80	241.33
2408	312	66	2030	445.01	203.20	241.81
2412	312	66	2034	445.88	203.60	242.28
2416	312	66	2038	446.76	204.00	242.76
2420	312	66	2042	447.64	204.40	243.24
2424	312	66	2046	448.51	204.80	243.71

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
2428	312	66	2050	449.39	205.20	244.19
2432	312	66	2054	450.26	205.60	244.66
2436	312	66	2058	451.14	206.00	245.14
2440	312	66	2062	452.02	206.40	245.62
2444	312	66	2066	452.89	206.80	246.09
2448	312	66	2070	453.77	207.20	246.57
2452	312	66	2074	454.64	207.60	247.04
2456	312	66	2078	455.52	208.00	247.52
2460	312	66	2082	456.40	208.40	248.00
2464	312	66	2086	457.27	208.80	248.47
2468	312	66	2090	458.15	209.20	248.95
2472	312	66	2094	459.02	209.60	249.42
2476	312	66	2098	459.90	210.00	249.90
2480	312	66	2102	460.78	210.40	250.38
2484	312	66	2106	461.65	210.80	250.85
2488	312	66	2110	462.53	211.20	251.33
2492	312	66	2114	462.97	211.40	251.57

If the employee's gross pay is over £2492, go to page 28

Working out employer's contributions due on earnings above the Upper Earnings Limit

The last figure in the left hand column in each table is the Upper Earnings Limit (£575 in the weekly tables or £2492 in the monthly tables). This is because employee's contributions are not payable on earnings above the Upper Earnings Limit. However, employer's contributions are still payable.

To work out employer's contributions due on earnings above the Upper Earnings Limit:

Step	Action	Example (based on Table A with total monthly earnings of £4479.29)										
1	subtract the upper earnings limit figure from the total gross pay	$£4479.29 - £2492 = £1987.29$										
2	round the answer down to the nearest whole £	Rounded down to £1987										
3	look this figure up in the 'additional gross pay table' on page 29	Look up £1987										
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	<table border="0"> <tr> <td>Amount</td> <td>Employer's contributions</td> </tr> <tr> <td>£1000</td> <td>£119.00</td> </tr> <tr> <td>£900</td> <td>£107.10</td> </tr> <tr> <td>£87</td> <td>£10.35</td> </tr> <tr> <td>Total</td> <td>£236.45</td> </tr> </table>	Amount	Employer's contributions	£1000	£119.00	£900	£107.10	£87	£10.35	Total	£236.45
Amount	Employer's contributions											
£1000	£119.00											
£900	£107.10											
£87	£10.35											
Total	£236.45											
5	add the employer's contributions worked out to the total contributions due for earnings at the upper Earnings Limit - column 1d of the main table	<table border="0"> <tr> <td>Total payable by employee and employer is:</td> <td></td> </tr> <tr> <td></td> <td>£236.45 (further employer NICs)</td> </tr> <tr> <td>+</td> <td>£462.97 (due for employer and employee on earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£699.42</td> </tr> </table>	Total payable by employee and employer is:			£236.45 (further employer NICs)	+	£462.97 (due for employer and employee on earnings at UEL)	=	£699.42		
Total payable by employee and employer is:												
	£236.45 (further employer NICs)											
+	£462.97 (due for employer and employee on earnings at UEL)											
=	£699.42											
6	record the figure resulting from Step 5 in column 1d of form P11	On form P11 record:										

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
312	66	2114	£699.42	£211.40

Additional gross pay table

Earnings on which contributions payable	Total employer's contributions payable
1a £	1b £
1	0.12
2	0.24
3	0.36
4	0.48
5	0.59
6	0.71
7	0.83
8	0.95
9	1.07
10	1.19
11	1.31
12	1.43
13	1.55
14	1.67
15	1.78
16	1.90
17	2.02
18	2.14
19	2.26
20	2.38
21	2.50
22	2.62
23	2.74
24	2.86
25	2.97
26	3.09
27	3.21
28	3.33
29	3.45
30	3.57
31	3.69
32	3.81
33	3.93
34	4.05
35	4.16
36	4.28
37	4.40
38	4.52
39	4.64
40	4.76
41	4.88
42	5.00
43	5.12
44	5.24
45	5.35
46	5.47
47	5.59
48	5.71
49	5.83
50	5.95
51	6.07
52	6.19
53	6.31
54	6.43
55	6.55

Earnings on which contributions payable	Total employer's contributions payable
1a £	1b £
56	6.66
57	6.78
58	6.90
59	7.02
60	7.14
61	7.26
62	7.38
63	7.50
64	7.62
65	7.73
66	7.85
67	7.97
68	8.09
69	8.21
70	8.33
71	8.45
72	8.57
73	8.69
74	8.81
75	8.93
76	9.04
77	9.16
78	9.28
79	9.40
80	9.52
81	9.64
82	9.76
83	9.88
84	10.00
85	10.11
86	10.23
87	10.35
88	10.47
89	10.59
90	10.71
91	10.83
92	10.95
93	11.07
94	11.19
95	11.31
96	11.42
97	11.54
98	11.66
99	11.78
100	11.90
200	23.80
300	35.70
400	47.60
500	59.50
600	71.40
700	83.30
800	95.20
900	107.10
1000	119.00
2000	238.00

Earnings on which contributions payable	Total employer's contributions payable
1a £	1b £
3000	357.00
4000	476.00
5000	595.00
6000	714.00
7000	833.00
8000	952.00
9000	1,071.00
10000	1,190.00
20000	2,380.00
30000	3,570.00
40000	4,760.00
50000	5,950.00
60000	7,140.00
70000	8,330.00
80000	9,520.00
90000	10,710.00
100000	11,900.00

