



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

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

Use from
6 April 2001 to
5 April 2002 inclusive

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:

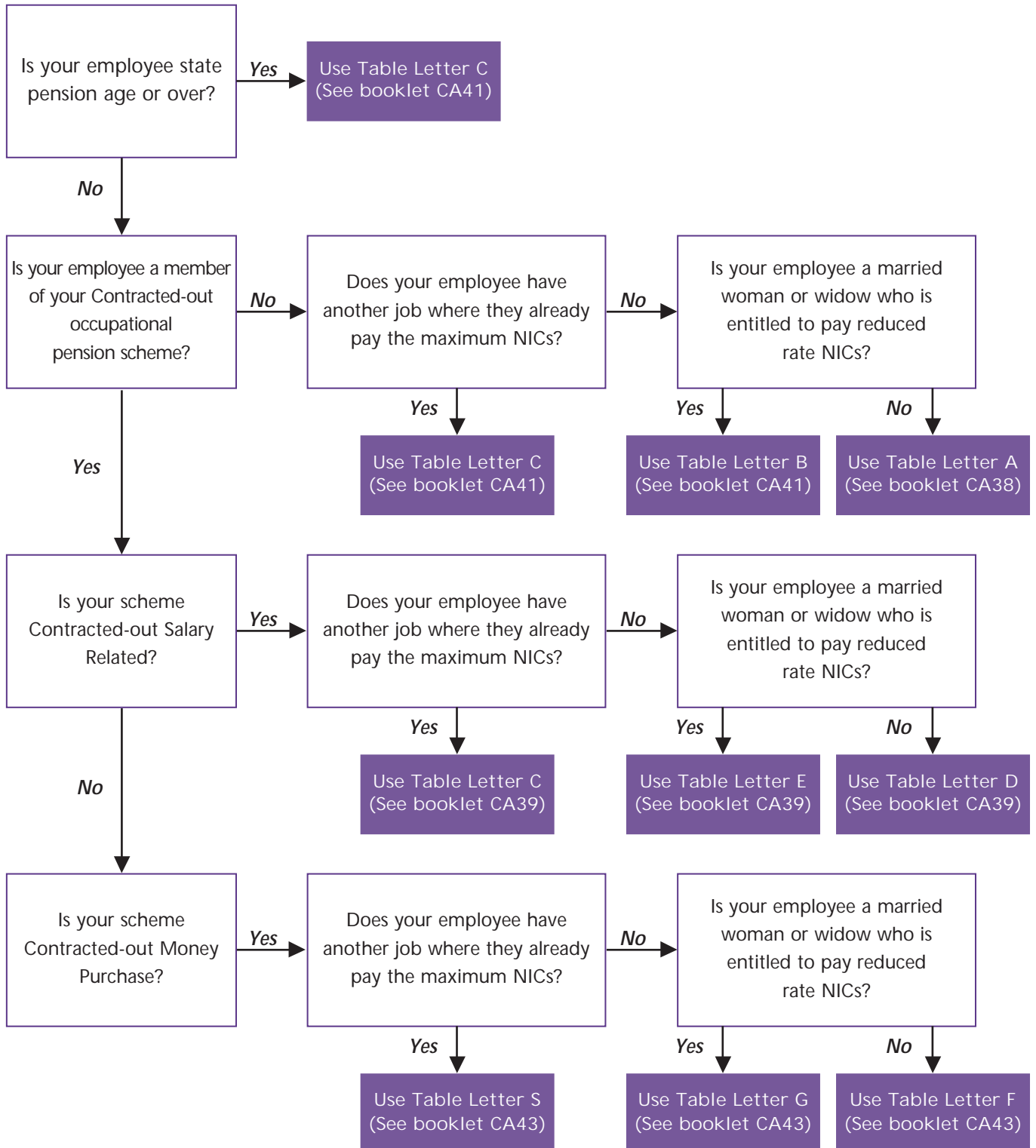
- has your software been upgraded for 2001/2002.

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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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.

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 = £0.08 (£88 - £87 = £1 x 8.4% = £0.08)**

*employer National Insurance contributions due = £0.09 (£88 - £87 = £1 x 8.9% = £0.09)**

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.

Important message

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

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 correct tables

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

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

Only use the tables if:

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

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

Do not use these tables for:

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

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

About these tables

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

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

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

Identifying the correct table to use

Table D

Use this table for:

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

Table E

Use this table for married women or widows:

- aged under 60 in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme **and**
- who are entitled to pay employee's contributions at the reduced rate.

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

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

Table C

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

How to use these tables

Step Action

- 1** decide which table, D, E or C and weekly or monthly, is the right table for the employee
- 2** look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay
- 3** record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 7.

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

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

- 1 divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- 2 find the amount of National Insurance contributions due for the average weekly or monthly amount
- 3 multiply the amount of National Insurance contributions by the number of weeks or months that the earnings are paid for
- 4 record the multiplied amounts on their Deductions Working Sheet, form P11.

To adapt these tables to work out National Insurance contributions for a company director, see 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?

These tables are issued automatically to all employers who have a contracting-out certificate. If you need additional copies, please contact the Employer's Orderline on **0845 7 646 646**.

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.

Further Information

Comments on our Service

We welcome any comments you have on how to improve our service to all customers, including your future requirements and expectations. You can give these details by writing to or telephoning the Customer Support Team at:

Inland Revenue
National Insurance Contributions Office
Contracted-out Employment Group
Room BP4102
Longbenton
Newcastle upon Tyne
NE98 1ZZ

Tel: 084591 50250

Fax: 0191 2250285

We would like to hear from you if you think you have received particularly good service. If however you have a complaint we will do our best to settle your complaint quickly and to your satisfaction.

Earnings limits and National Insurance contribution rates

Earnings limits	Employee's contribution			Employer's contribution	Employee's NIC rebate on earnings above the LEL, up to and including the Earnings Threshold	Employer's NIC rebate on earnings above the LEL, up to and including the Earnings Threshold
	Contribution Table letter D	Contribution Table letter E	Contribution Table letter C	Table letters D, E and C		
Below £72.00 weekly or Below £312.00 monthly or Below £3744.00 yearly	Nil	Nil	Nil	Nil	Nil	Nil
£72.00 to £87.00 weekly or £312.00 to £378.00 monthly or £3744.00 to £4535.00 yearly	0%	0%	Nil	0%	1.6% on earnings from £72.01, up to and including £87.00 (or monthly or annual equivalents)	3% on earnings from £72.01, up to and including £87.00 (or monthly or annual equivalents)
£87.01 to £575.00 weekly or £378.01 to £2492.00 monthly or £4535.01 to £29900.00 yearly	8.4% on earnings above the Employee's Earnings Threshold	3.85% on earnings above the Employee's Earnings Threshold	Nil	8.9% on earnings above the Employer's Earnings Threshold		
Over £575.00 weekly or over £2492.00 monthly or over £29900.00 yearly	8.4% on earnings above the Employees Earnings Threshold, up to and including the UEL then NIL on earnings above the UEL	3.85% on earnings above the Employees Earnings Threshold, up to and including the UEL then NIL on earnings above the UEL	NIL	8.9% on all earnings above the Earnings Threshold, up to and including the UEL then 11.9% on all earnings above the UEL		

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.

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

A monthly paid male employee in your Contracted-out Salary Related scheme earns £889.90, payable on 30 April 2001 (tax month 1).

National Insurance contributions are due under Monthly Table letter D.

Primary (employee's) contributions due:

$$(889.90 - 378) \times 8.4\% = 511.90 \times 8.4\% = 42.999 = \text{£}43.00$$

Secondary (employer's) contributions due:

$$(889.90 - 378) \times 8.9\% = 511.90 \times 8.9\% = 45.559 = \text{£}45.56$$

Total (employer's + employee's) contributions due = £88.56

Employee's NIC rebate due on earnings between the Lower Earnings Limit and the Earnings Threshold:

$$(378 - 312) \times 1.6\% = 1.06$$

Employer's NIC rebate due on earnings between the Lower Earnings Limit and the Earnings Threshold:

$$(378 - 312) \times 3\% = 1.98$$

Extract from Form P11

		National Insurance contributions <small>Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit</small>														
Month no	Week no	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			
		1a	1b	1c	1d	1e	1f	1g								
		£	£	£	£	p	£	p	£	p	£	p	£	p	£	p
1	1															
	2															
	3															
1	4	312	66	511	88.56	43.00	1.06	1.98								

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.*

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

Example

A monthly paid male employee in contracted-out employment earns £889.90, payable on 30 April 2001 (tax month 1).

National Insurance contributions are due under Monthly Table letter D. The nearest lower figure to £889.90 is £888. Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table D

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
888	312	66	510	88.58	43.01	1.06	1.98	45.57

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) 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 (before deducting employee's NIC rebate in 1f) 1e	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g								
		£	£	£	£	p	£	p	£	p	£	p	£	p	£	p
1	4	312	66	510	88.58		43.01		1.06		1.98					

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 Contracted-out Salary Related standard rate contributions for use from 6 April 2001 to 5 April 2002

Use this table for:

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

Completing Deductions working Sheet, form P11 or substitute

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

Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see table E
- employees who are State pension age or over, see leaflet CA41
- employees for whom you hold form CA2700, see table C
- employees who have an Appropriate Personal Pension, see leaflet CA38
- employees contracted-out in a Contracted-out Money Purchase Scheme, see leaflet CA43.

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	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 employer's NIC rebate due but not shown in 1f	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ 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	0.00	0.00
73	72	1	0	0.00	0.00	0.00	0.06	0.00
74	72	2	0	0.00	0.00	0.00	0.11	0.00
75	72	3	0	0.00	0.00	0.00	0.16	0.00
76	72	4	0	0.00	0.00	0.00	0.20	0.00
77	72	5	0	0.00	0.00	0.00	0.25	0.00
78	72	6	0	0.00	0.00	0.00	0.29	0.00
79	72	7	0	0.00	0.00	0.00	0.34	0.00
80	72	8	0	0.00	0.00	0.00	0.39	0.00
81	72	9	0	0.00	0.00	0.00	0.43	0.00
82	72	10	0	0.00	0.00	0.00	0.48	0.00
83	72	11	0	0.00	0.00	0.00	0.52	0.00
84	72	12	0	0.00	0.00	0.00	0.57	0.00
85	72	13	0	0.00	0.00	0.00	0.62	0.00
86	72	14	0	0.00	0.00	0.00	0.66	0.00
87	72	15	0	0.00	0.00	0.00	0.69	0.00
88	72	15	1	0.26	0.13	0.13	0.56	0.13
89	72	15	2	0.43	0.21	0.21	0.48	0.22
90	72	15	3	0.60	0.29	0.24	0.45	0.31
91	72	15	4	0.78	0.38	0.24	0.45	0.40
92	72	15	5	0.95	0.46	0.24	0.45	0.49
93	72	15	6	1.13	0.55	0.24	0.45	0.58
94	72	15	7	1.30	0.63	0.24	0.45	0.67
95	72	15	8	1.47	0.71	0.24	0.45	0.76
96	72	15	9	1.64	0.80	0.24	0.45	0.84

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
97	72	15	10	1.81	0.88	0.24	0.45	0.93
98	72	15	11	1.99	0.97	0.24	0.45	1.02
99	72	15	12	2.16	1.05	0.24	0.45	1.11
100	72	15	13	2.33	1.13	0.24	0.45	1.20
101	72	15	14	2.51	1.22	0.24	0.45	1.29
102	72	15	15	2.68	1.30	0.24	0.45	1.38
103	72	15	16	2.86	1.39	0.24	0.45	1.47
104	72	15	17	3.03	1.47	0.24	0.45	1.56
105	72	15	18	3.20	1.55	0.24	0.45	1.65
106	72	15	19	3.37	1.64	0.24	0.45	1.73
107	72	15	20	3.54	1.72	0.24	0.45	1.82
108	72	15	21	3.72	1.81	0.24	0.45	1.91
109	72	15	22	3.89	1.89	0.24	0.45	2.00
110	72	15	23	4.06	1.97	0.24	0.45	2.09
111	72	15	24	4.24	2.06	0.24	0.45	2.18
112	72	15	25	4.41	2.14	0.24	0.45	2.27
113	72	15	26	4.59	2.23	0.24	0.45	2.36
114	72	15	27	4.76	2.31	0.24	0.45	2.45
115	72	15	28	4.93	2.39	0.24	0.45	2.54
116	72	15	29	5.10	2.48	0.24	0.45	2.62
117	72	15	30	5.27	2.56	0.24	0.45	2.71
118	72	15	31	5.45	2.65	0.24	0.45	2.80
119	72	15	32	5.62	2.73	0.24	0.45	2.89
120	72	15	33	5.79	2.81	0.24	0.45	2.98
121	72	15	34	5.97	2.90	0.24	0.45	3.07
122	72	15	35	6.14	2.98	0.24	0.45	3.16
123	72	15	36	6.32	3.07	0.24	0.45	3.25
124	72	15	37	6.49	3.15	0.24	0.45	3.34
125	72	15	38	6.66	3.23	0.24	0.45	3.43
126	72	15	39	6.83	3.32	0.24	0.45	3.51
127	72	15	40	7.00	3.40	0.24	0.45	3.60
128	72	15	41	7.18	3.49	0.24	0.45	3.69
129	72	15	42	7.35	3.57	0.24	0.45	3.78
130	72	15	43	7.52	3.65	0.24	0.45	3.87
131	72	15	44	7.70	3.74	0.24	0.45	3.96
132	72	15	45	7.87	3.82	0.24	0.45	4.05
133	72	15	46	8.05	3.91	0.24	0.45	4.14
134	72	15	47	8.22	3.99	0.24	0.45	4.23
135	72	15	48	8.39	4.07	0.24	0.45	4.32
136	72	15	49	8.56	4.16	0.24	0.45	4.40
137	72	15	50	8.73	4.24	0.24	0.45	4.49
138	72	15	51	8.91	4.33	0.24	0.45	4.58
139	72	15	52	9.08	4.41	0.24	0.45	4.67
140	72	15	53	9.25	4.49	0.24	0.45	4.76
141	72	15	54	9.43	4.58	0.24	0.45	4.85
142	72	15	55	9.60	4.66	0.24	0.45	4.94
143	72	15	56	9.78	4.75	0.24	0.45	5.03
144	72	15	57	9.95	4.83	0.24	0.45	5.12
145	72	15	58	10.12	4.91	0.24	0.45	5.21
146	72	15	59	10.29	5.00	0.24	0.45	5.29
147	72	15	60	10.46	5.08	0.24	0.45	5.38
148	72	15	61	10.64	5.17	0.24	0.45	5.47
149	72	15	62	10.81	5.25	0.24	0.45	5.56
150	72	15	63	10.98	5.33	0.24	0.45	5.65
151	72	15	64	11.16	5.42	0.24	0.45	5.74

▼ 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	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	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g		
£	£	£	£	£ P	£ P	£ P	£ P	£ P
152	72	15	65	11.33	5.50	0.24	0.45	5.83
153	72	15	66	11.51	5.59	0.24	0.45	5.92
154	72	15	67	11.68	5.67	0.24	0.45	6.01
155	72	15	68	11.85	5.75	0.24	0.45	6.10
156	72	15	69	12.02	5.84	0.24	0.45	6.18
157	72	15	70	12.19	5.92	0.24	0.45	6.27
158	72	15	71	12.37	6.01	0.24	0.45	6.36
159	72	15	72	12.54	6.09	0.24	0.45	6.45
160	72	15	73	12.71	6.17	0.24	0.45	6.54
161	72	15	74	12.89	6.26	0.24	0.45	6.63
162	72	15	75	13.06	6.34	0.24	0.45	6.72
163	72	15	76	13.24	6.43	0.24	0.45	6.81
164	72	15	77	13.41	6.51	0.24	0.45	6.90
165	72	15	78	13.58	6.59	0.24	0.45	6.99
166	72	15	79	13.75	6.68	0.24	0.45	7.07
167	72	15	80	13.92	6.76	0.24	0.45	7.16
168	72	15	81	14.10	6.85	0.24	0.45	7.25
169	72	15	82	14.27	6.93	0.24	0.45	7.34
170	72	15	83	14.44	7.01	0.24	0.45	7.43
171	72	15	84	14.62	7.10	0.24	0.45	7.52
172	72	15	85	14.79	7.18	0.24	0.45	7.61
173	72	15	86	14.97	7.27	0.24	0.45	7.70
174	72	15	87	15.14	7.35	0.24	0.45	7.79
175	72	15	88	15.31	7.43	0.24	0.45	7.88
176	72	15	89	15.48	7.52	0.24	0.45	7.96
177	72	15	90	15.65	7.60	0.24	0.45	8.05
178	72	15	91	15.83	7.69	0.24	0.45	8.14
179	72	15	92	16.00	7.77	0.24	0.45	8.23
180	72	15	93	16.17	7.85	0.24	0.45	8.32
181	72	15	94	16.35	7.94	0.24	0.45	8.41
182	72	15	95	16.52	8.02	0.24	0.45	8.50
183	72	15	96	16.70	8.11	0.24	0.45	8.59
184	72	15	97	16.87	8.19	0.24	0.45	8.68
185	72	15	98	17.04	8.27	0.24	0.45	8.77
186	72	15	99	17.21	8.36	0.24	0.45	8.85
187	72	15	100	17.38	8.44	0.24	0.45	8.94
188	72	15	101	17.56	8.53	0.24	0.45	9.03
189	72	15	102	17.73	8.61	0.24	0.45	9.12
190	72	15	103	17.90	8.69	0.24	0.45	9.21
191	72	15	104	18.08	8.78	0.24	0.45	9.30
192	72	15	105	18.25	8.86	0.24	0.45	9.39
193	72	15	106	18.43	8.95	0.24	0.45	9.48
194	72	15	107	18.60	9.03	0.24	0.45	9.57
195	72	15	108	18.77	9.11	0.24	0.45	9.66
196	72	15	109	18.94	9.20	0.24	0.45	9.74
197	72	15	110	19.11	9.28	0.24	0.45	9.83
198	72	15	111	19.29	9.37	0.24	0.45	9.92
199	72	15	112	19.46	9.45	0.24	0.45	10.01
200	72	15	113	19.63	9.53	0.24	0.45	10.10
201	72	15	114	19.81	9.62	0.24	0.45	10.19
202	72	15	115	19.98	9.70	0.24	0.45	10.28
203	72	15	116	20.16	9.79	0.24	0.45	10.37
204	72	15	117	20.33	9.87	0.24	0.45	10.46
205	72	15	118	20.50	9.95	0.24	0.45	10.55
206	72	15	119	20.67	10.04	0.24	0.45	10.63

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
207	72	15	120	20.84	10.12	0.24	0.45	10.72
208	72	15	121	21.02	10.21	0.24	0.45	10.81
209	72	15	122	21.19	10.29	0.24	0.45	10.90
210	72	15	123	21.36	10.37	0.24	0.45	10.99
211	72	15	124	21.54	10.46	0.24	0.45	11.08
212	72	15	125	21.71	10.54	0.24	0.45	11.17
213	72	15	126	21.89	10.63	0.24	0.45	11.26
214	72	15	127	22.06	10.71	0.24	0.45	11.35
215	72	15	128	22.23	10.79	0.24	0.45	11.44
216	72	15	129	22.40	10.88	0.24	0.45	11.52
217	72	15	130	22.57	10.96	0.24	0.45	11.61
218	72	15	131	22.75	11.05	0.24	0.45	11.70
219	72	15	132	22.92	11.13	0.24	0.45	11.79
220	72	15	133	23.09	11.21	0.24	0.45	11.88
221	72	15	134	23.27	11.30	0.24	0.45	11.97
222	72	15	135	23.44	11.38	0.24	0.45	12.06
223	72	15	136	23.62	11.47	0.24	0.45	12.15
224	72	15	137	23.79	11.55	0.24	0.45	12.24
225	72	15	138	23.96	11.63	0.24	0.45	12.33
226	72	15	139	24.13	11.72	0.24	0.45	12.41
227	72	15	140	24.30	11.80	0.24	0.45	12.50
228	72	15	141	24.48	11.89	0.24	0.45	12.59
229	72	15	142	24.65	11.97	0.24	0.45	12.68
230	72	15	143	24.82	12.05	0.24	0.45	12.77
231	72	15	144	25.00	12.14	0.24	0.45	12.86
232	72	15	145	25.17	12.22	0.24	0.45	12.95
233	72	15	146	25.35	12.31	0.24	0.45	13.04
234	72	15	147	25.52	12.39	0.24	0.45	13.13
235	72	15	148	25.69	12.47	0.24	0.45	13.22
236	72	15	149	25.86	12.56	0.24	0.45	13.30
237	72	15	150	26.03	12.64	0.24	0.45	13.39
238	72	15	151	26.21	12.73	0.24	0.45	13.48
239	72	15	152	26.38	12.81	0.24	0.45	13.57
240	72	15	153	26.55	12.89	0.24	0.45	13.66
241	72	15	154	26.73	12.98	0.24	0.45	13.75
242	72	15	155	26.90	13.06	0.24	0.45	13.84
243	72	15	156	27.08	13.15	0.24	0.45	13.93
244	72	15	157	27.25	13.23	0.24	0.45	14.02
245	72	15	158	27.42	13.31	0.24	0.45	14.11
246	72	15	159	27.59	13.40	0.24	0.45	14.19
247	72	15	160	27.76	13.48	0.24	0.45	14.28
248	72	15	161	27.94	13.57	0.24	0.45	14.37
249	72	15	162	28.11	13.65	0.24	0.45	14.46
250	72	15	163	28.28	13.73	0.24	0.45	14.55
251	72	15	164	28.46	13.82	0.24	0.45	14.64
252	72	15	165	28.63	13.90	0.24	0.45	14.73
253	72	15	166	28.81	13.99	0.24	0.45	14.82
254	72	15	167	28.98	14.07	0.24	0.45	14.91
255	72	15	168	29.15	14.15	0.24	0.45	15.00
256	72	15	169	29.32	14.24	0.24	0.45	15.08
257	72	15	170	29.49	14.32	0.24	0.45	15.17
258	72	15	171	29.67	14.41	0.24	0.45	15.26
259	72	15	172	29.84	14.49	0.24	0.45	15.35
260	72	15	173	30.01	14.57	0.24	0.45	15.44
261	72	15	174	30.19	14.66	0.24	0.45	15.53

▼ 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	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	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g		
£	£	£	£	£ P	£ P	£ P	£ P	£ P
262	72	15	175	30.36	14.74	0.24	0.45	15.62
263	72	15	176	30.54	14.83	0.24	0.45	15.71
264	72	15	177	30.71	14.91	0.24	0.45	15.80
265	72	15	178	30.88	14.99	0.24	0.45	15.89
266	72	15	179	31.05	15.08	0.24	0.45	15.97
267	72	15	180	31.22	15.16	0.24	0.45	16.06
268	72	15	181	31.40	15.25	0.24	0.45	16.15
269	72	15	182	31.57	15.33	0.24	0.45	16.24
270	72	15	183	31.74	15.41	0.24	0.45	16.33
271	72	15	184	31.92	15.50	0.24	0.45	16.42
272	72	15	185	32.09	15.58	0.24	0.45	16.51
273	72	15	186	32.27	15.67	0.24	0.45	16.60
274	72	15	187	32.44	15.75	0.24	0.45	16.69
275	72	15	188	32.61	15.83	0.24	0.45	16.78
276	72	15	189	32.78	15.92	0.24	0.45	16.86
277	72	15	190	32.95	16.00	0.24	0.45	16.95
278	72	15	191	33.13	16.09	0.24	0.45	17.04
279	72	15	192	33.30	16.17	0.24	0.45	17.13
280	72	15	193	33.47	16.25	0.24	0.45	17.22
281	72	15	194	33.65	16.34	0.24	0.45	17.31
282	72	15	195	33.82	16.42	0.24	0.45	17.40
283	72	15	196	34.00	16.51	0.24	0.45	17.49
284	72	15	197	34.17	16.59	0.24	0.45	17.58
285	72	15	198	34.34	16.67	0.24	0.45	17.67
286	72	15	199	34.51	16.76	0.24	0.45	17.75
287	72	15	200	34.68	16.84	0.24	0.45	17.84
288	72	15	201	34.86	16.93	0.24	0.45	17.93
289	72	15	202	35.03	17.01	0.24	0.45	18.02
290	72	15	203	35.20	17.09	0.24	0.45	18.11
291	72	15	204	35.38	17.18	0.24	0.45	18.20
292	72	15	205	35.55	17.26	0.24	0.45	18.29
293	72	15	206	35.73	17.35	0.24	0.45	18.38
294	72	15	207	35.90	17.43	0.24	0.45	18.47
295	72	15	208	36.07	17.51	0.24	0.45	18.56
296	72	15	209	36.24	17.60	0.24	0.45	18.64
297	72	15	210	36.41	17.68	0.24	0.45	18.73
298	72	15	211	36.59	17.77	0.24	0.45	18.82
299	72	15	212	36.76	17.85	0.24	0.45	18.91
300	72	15	213	36.93	17.93	0.24	0.45	19.00
301	72	15	214	37.11	18.02	0.24	0.45	19.09
302	72	15	215	37.28	18.10	0.24	0.45	19.18
303	72	15	216	37.46	18.19	0.24	0.45	19.27
304	72	15	217	37.63	18.27	0.24	0.45	19.36
305	72	15	218	37.80	18.35	0.24	0.45	19.45
306	72	15	219	37.97	18.44	0.24	0.45	19.53
307	72	15	220	38.14	18.52	0.24	0.45	19.62
308	72	15	221	38.32	18.61	0.24	0.45	19.71
309	72	15	222	38.49	18.69	0.24	0.45	19.80
310	72	15	223	38.66	18.77	0.24	0.45	19.89
311	72	15	224	38.84	18.86	0.24	0.45	19.98
312	72	15	225	39.01	18.94	0.24	0.45	20.07
313	72	15	226	39.19	19.03	0.24	0.45	20.16
314	72	15	227	39.36	19.11	0.24	0.45	20.25
315	72	15	228	39.53	19.19	0.24	0.45	20.34
316	72	15	229	39.70	19.28	0.24	0.45	20.42

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
317	72	15	230	39.87	19.36	0.24	0.45	20.51
318	72	15	231	40.05	19.45	0.24	0.45	20.60
319	72	15	232	40.22	19.53	0.24	0.45	20.69
320	72	15	233	40.39	19.61	0.24	0.45	20.78
321	72	15	234	40.57	19.70	0.24	0.45	20.87
322	72	15	235	40.74	19.78	0.24	0.45	20.96
323	72	15	236	40.92	19.87	0.24	0.45	21.05
324	72	15	237	41.09	19.95	0.24	0.45	21.14
325	72	15	238	41.26	20.03	0.24	0.45	21.23
326	72	15	239	41.43	20.12	0.24	0.45	21.31
327	72	15	240	41.60	20.20	0.24	0.45	21.40
328	72	15	241	41.78	20.29	0.24	0.45	21.49
329	72	15	242	41.95	20.37	0.24	0.45	21.58
330	72	15	243	42.12	20.45	0.24	0.45	21.67
331	72	15	244	42.30	20.54	0.24	0.45	21.76
332	72	15	245	42.47	20.62	0.24	0.45	21.85
333	72	15	246	42.65	20.71	0.24	0.45	21.94
334	72	15	247	42.82	20.79	0.24	0.45	22.03
335	72	15	248	42.99	20.87	0.24	0.45	22.12
336	72	15	249	43.16	20.96	0.24	0.45	22.20
337	72	15	250	43.33	21.04	0.24	0.45	22.29
338	72	15	251	43.51	21.13	0.24	0.45	22.38
339	72	15	252	43.68	21.21	0.24	0.45	22.47
340	72	15	253	43.85	21.29	0.24	0.45	22.56
341	72	15	254	44.03	21.38	0.24	0.45	22.65
342	72	15	255	44.20	21.46	0.24	0.45	22.74
343	72	15	256	44.38	21.55	0.24	0.45	22.83
344	72	15	257	44.55	21.63	0.24	0.45	22.92
345	72	15	258	44.72	21.71	0.24	0.45	23.01
346	72	15	259	44.89	21.80	0.24	0.45	23.09
347	72	15	260	45.06	21.88	0.24	0.45	23.18
348	72	15	261	45.24	21.97	0.24	0.45	23.27
349	72	15	262	45.41	22.05	0.24	0.45	23.36
350	72	15	263	45.58	22.13	0.24	0.45	23.45
351	72	15	264	45.76	22.22	0.24	0.45	23.54
352	72	15	265	45.93	22.30	0.24	0.45	23.63
353	72	15	266	46.11	22.39	0.24	0.45	23.72
354	72	15	267	46.28	22.47	0.24	0.45	23.81
355	72	15	268	46.45	22.55	0.24	0.45	23.90
356	72	15	269	46.62	22.64	0.24	0.45	23.98
357	72	15	270	46.79	22.72	0.24	0.45	24.07
358	72	15	271	46.97	22.81	0.24	0.45	24.16
359	72	15	272	47.14	22.89	0.24	0.45	24.25
360	72	15	273	47.31	22.97	0.24	0.45	24.34
361	72	15	274	47.49	23.06	0.24	0.45	24.43
362	72	15	275	47.66	23.14	0.24	0.45	24.52
363	72	15	276	47.84	23.23	0.24	0.45	24.61
364	72	15	277	48.01	23.31	0.24	0.45	24.70
365	72	15	278	48.18	23.39	0.24	0.45	24.79
366	72	15	279	48.35	23.48	0.24	0.45	24.87
367	72	15	280	48.52	23.56	0.24	0.45	24.96
368	72	15	281	48.70	23.65	0.24	0.45	25.05
369	72	15	282	48.87	23.73	0.24	0.45	25.14
370	72	15	283	49.04	23.81	0.24	0.45	25.23
371	72	15	284	49.22	23.90	0.24	0.45	25.32

▼ 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	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	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g		
£	£	£	£	£ P	£ P	£ P	£ P	£ P
372	72	15	285	49.39	23.98	0.24	0.45	25.41
373	72	15	286	49.57	24.07	0.24	0.45	25.50
374	72	15	287	49.74	24.15	0.24	0.45	25.59
375	72	15	288	49.91	24.23	0.24	0.45	25.68
376	72	15	289	50.08	24.32	0.24	0.45	25.76
377	72	15	290	50.25	24.40	0.24	0.45	25.85
378	72	15	291	50.43	24.49	0.24	0.45	25.94
379	72	15	292	50.60	24.57	0.24	0.45	26.03
380	72	15	293	50.77	24.65	0.24	0.45	26.12
381	72	15	294	50.95	24.74	0.24	0.45	26.21
382	72	15	295	51.12	24.82	0.24	0.45	26.30
383	72	15	296	51.30	24.91	0.24	0.45	26.39
384	72	15	297	51.47	24.99	0.24	0.45	26.48
385	72	15	298	51.64	25.07	0.24	0.45	26.57
386	72	15	299	51.81	25.16	0.24	0.45	26.65
387	72	15	300	51.98	25.24	0.24	0.45	26.74
388	72	15	301	52.16	25.33	0.24	0.45	26.83
389	72	15	302	52.33	25.41	0.24	0.45	26.92
390	72	15	303	52.50	25.49	0.24	0.45	27.01
391	72	15	304	52.68	25.58	0.24	0.45	27.10
392	72	15	305	52.85	25.66	0.24	0.45	27.19
393	72	15	306	53.03	25.75	0.24	0.45	27.28
394	72	15	307	53.20	25.83	0.24	0.45	27.37
395	72	15	308	53.37	25.91	0.24	0.45	27.46
396	72	15	309	53.54	26.00	0.24	0.45	27.54
397	72	15	310	53.71	26.08	0.24	0.45	27.63
398	72	15	311	53.89	26.17	0.24	0.45	27.72
399	72	15	312	54.06	26.25	0.24	0.45	27.81
400	72	15	313	54.23	26.33	0.24	0.45	27.90
401	72	15	314	54.41	26.42	0.24	0.45	27.99
402	72	15	315	54.58	26.50	0.24	0.45	28.08
403	72	15	316	54.76	26.59	0.24	0.45	28.17
404	72	15	317	54.93	26.67	0.24	0.45	28.26
405	72	15	318	55.10	26.75	0.24	0.45	28.35
406	72	15	319	55.27	26.84	0.24	0.45	28.43
407	72	15	320	55.44	26.92	0.24	0.45	28.52
408	72	15	321	55.62	27.01	0.24	0.45	28.61
409	72	15	322	55.79	27.09	0.24	0.45	28.70
410	72	15	323	55.96	27.17	0.24	0.45	28.79
411	72	15	324	56.14	27.26	0.24	0.45	28.88
412	72	15	325	56.31	27.34	0.24	0.45	28.97
413	72	15	326	56.49	27.43	0.24	0.45	29.06
414	72	15	327	56.66	27.51	0.24	0.45	29.15
415	72	15	328	56.83	27.59	0.24	0.45	29.24
416	72	15	329	57.00	27.68	0.24	0.45	29.32
417	72	15	330	57.17	27.76	0.24	0.45	29.41
418	72	15	331	57.35	27.85	0.24	0.45	29.50
419	72	15	332	57.52	27.93	0.24	0.45	29.59
420	72	15	333	57.69	28.01	0.24	0.45	29.68
421	72	15	334	57.87	28.10	0.24	0.45	29.77
422	72	15	335	58.04	28.18	0.24	0.45	29.86
423	72	15	336	58.22	28.27	0.24	0.45	29.95
424	72	15	337	58.39	28.35	0.24	0.45	30.04
425	72	15	338	58.56	28.43	0.24	0.45	30.13
426	72	15	339	58.73	28.52	0.24	0.45	30.21

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
427	72	15	340	58.90	28.60	0.24	0.45	30.30
428	72	15	341	59.08	28.69	0.24	0.45	30.39
429	72	15	342	59.25	28.77	0.24	0.45	30.48
430	72	15	343	59.42	28.85	0.24	0.45	30.57
431	72	15	344	59.60	28.94	0.24	0.45	30.66
432	72	15	345	59.77	29.02	0.24	0.45	30.75
433	72	15	346	59.95	29.11	0.24	0.45	30.84
434	72	15	347	60.12	29.19	0.24	0.45	30.93
435	72	15	348	60.29	29.27	0.24	0.45	31.02
436	72	15	349	60.46	29.36	0.24	0.45	31.10
437	72	15	350	60.63	29.44	0.24	0.45	31.19
438	72	15	351	60.81	29.53	0.24	0.45	31.28
439	72	15	352	60.98	29.61	0.24	0.45	31.37
440	72	15	353	61.15	29.69	0.24	0.45	31.46
441	72	15	354	61.33	29.78	0.24	0.45	31.55
442	72	15	355	61.50	29.86	0.24	0.45	31.64
443	72	15	356	61.68	29.95	0.24	0.45	31.73
444	72	15	357	61.85	30.03	0.24	0.45	31.82
445	72	15	358	62.02	30.11	0.24	0.45	31.91
446	72	15	359	62.19	30.20	0.24	0.45	31.99
447	72	15	360	62.36	30.28	0.24	0.45	32.08
448	72	15	361	62.54	30.37	0.24	0.45	32.17
449	72	15	362	62.71	30.45	0.24	0.45	32.26
450	72	15	363	62.88	30.53	0.24	0.45	32.35
451	72	15	364	63.06	30.62	0.24	0.45	32.44
452	72	15	365	63.23	30.70	0.24	0.45	32.53
453	72	15	366	63.41	30.79	0.24	0.45	32.62
454	72	15	367	63.58	30.87	0.24	0.45	32.71
455	72	15	368	63.75	30.95	0.24	0.45	32.80
456	72	15	369	63.92	31.04	0.24	0.45	32.88
457	72	15	370	64.09	31.12	0.24	0.45	32.97
458	72	15	371	64.27	31.21	0.24	0.45	33.06
459	72	15	372	64.44	31.29	0.24	0.45	33.15
460	72	15	373	64.61	31.37	0.24	0.45	33.24
461	72	15	374	64.79	31.46	0.24	0.45	33.33
462	72	15	375	64.96	31.54	0.24	0.45	33.42
463	72	15	376	65.14	31.63	0.24	0.45	33.51
464	72	15	377	65.31	31.71	0.24	0.45	33.60
465	72	15	378	65.48	31.79	0.24	0.45	33.69
466	72	15	379	65.65	31.88	0.24	0.45	33.77
467	72	15	380	65.82	31.96	0.24	0.45	33.86
468	72	15	381	66.00	32.05	0.24	0.45	33.95
469	72	15	382	66.17	32.13	0.24	0.45	34.04
470	72	15	383	66.34	32.21	0.24	0.45	34.13
471	72	15	384	66.52	32.30	0.24	0.45	34.22
472	72	15	385	66.69	32.38	0.24	0.45	34.31
473	72	15	386	66.87	32.47	0.24	0.45	34.40
474	72	15	387	67.04	32.55	0.24	0.45	34.49
475	72	15	388	67.21	32.63	0.24	0.45	34.58
476	72	15	389	67.38	32.72	0.24	0.45	34.66
477	72	15	390	67.55	32.80	0.24	0.45	34.75
478	72	15	391	67.73	32.89	0.24	0.45	34.84
479	72	15	392	67.90	32.97	0.24	0.45	34.93
480	72	15	393	68.07	33.05	0.24	0.45	35.02
481	72	15	394	68.25	33.14	0.24	0.45	35.11

▼ 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	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	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g		
£	£	£	£	£ P	£ P	£ P	£ P	£ P
482	72	15	395	68.42	33.22	0.24	0.45	35.20
483	72	15	396	68.60	33.31	0.24	0.45	35.29
484	72	15	397	68.77	33.39	0.24	0.45	35.38
485	72	15	398	68.94	33.47	0.24	0.45	35.47
486	72	15	399	69.11	33.56	0.24	0.45	35.55
487	72	15	400	69.28	33.64	0.24	0.45	35.64
488	72	15	401	69.46	33.73	0.24	0.45	35.73
489	72	15	402	69.63	33.81	0.24	0.45	35.82
490	72	15	403	69.80	33.89	0.24	0.45	35.91
491	72	15	404	69.98	33.98	0.24	0.45	36.00
492	72	15	405	70.15	34.06	0.24	0.45	36.09
493	72	15	406	70.33	34.15	0.24	0.45	36.18
494	72	15	407	70.50	34.23	0.24	0.45	36.27
495	72	15	408	70.67	34.31	0.24	0.45	36.36
496	72	15	409	70.84	34.40	0.24	0.45	36.44
497	72	15	410	71.01	34.48	0.24	0.45	36.53
498	72	15	411	71.19	34.57	0.24	0.45	36.62
499	72	15	412	71.36	34.65	0.24	0.45	36.71
500	72	15	413	71.53	34.73	0.24	0.45	36.80
501	72	15	414	71.71	34.82	0.24	0.45	36.89
502	72	15	415	71.88	34.90	0.24	0.45	36.98
503	72	15	416	72.06	34.99	0.24	0.45	37.07
504	72	15	417	72.23	35.07	0.24	0.45	37.16
505	72	15	418	72.40	35.15	0.24	0.45	37.25
506	72	15	419	72.57	35.24	0.24	0.45	37.33
507	72	15	420	72.74	35.32	0.24	0.45	37.42
508	72	15	421	72.92	35.41	0.24	0.45	37.51
509	72	15	422	73.09	35.49	0.24	0.45	37.60
510	72	15	423	73.26	35.57	0.24	0.45	37.69
511	72	15	424	73.44	35.66	0.24	0.45	37.78
512	72	15	425	73.61	35.74	0.24	0.45	37.87
513	72	15	426	73.79	35.83	0.24	0.45	37.96
514	72	15	427	73.96	35.91	0.24	0.45	38.05
515	72	15	428	74.13	35.99	0.24	0.45	38.14
516	72	15	429	74.30	36.08	0.24	0.45	38.22
517	72	15	430	74.47	36.16	0.24	0.45	38.31
518	72	15	431	74.65	36.25	0.24	0.45	38.40
519	72	15	432	74.82	36.33	0.24	0.45	38.49
520	72	15	433	74.99	36.41	0.24	0.45	38.58
521	72	15	434	75.17	36.50	0.24	0.45	38.67
522	72	15	435	75.34	36.58	0.24	0.45	38.76
523	72	15	436	75.52	36.67	0.24	0.45	38.85
524	72	15	437	75.69	36.75	0.24	0.45	38.94
525	72	15	438	75.86	36.83	0.24	0.45	39.03
526	72	15	439	76.03	36.92	0.24	0.45	39.11
527	72	15	440	76.20	37.00	0.24	0.45	39.20
528	72	15	441	76.38	37.09	0.24	0.45	39.29
529	72	15	442	76.55	37.17	0.24	0.45	39.38
530	72	15	443	76.72	37.25	0.24	0.45	39.47
531	72	15	444	76.90	37.34	0.24	0.45	39.56
532	72	15	445	77.07	37.42	0.24	0.45	39.65
533	72	15	446	77.25	37.51	0.24	0.45	39.74
534	72	15	447	77.42	37.59	0.24	0.45	39.83
535	72	15	448	77.59	37.67	0.24	0.45	39.92
536	72	15	449	77.76	37.76	0.24	0.45	40.00

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
537	72	15	450	77.93	37.84	0.24	0.45	40.09
538	72	15	451	78.11	37.93	0.24	0.45	40.18
539	72	15	452	78.28	38.01	0.24	0.45	40.27
540	72	15	453	78.45	38.09	0.24	0.45	40.36
541	72	15	454	78.63	38.18	0.24	0.45	40.45
542	72	15	455	78.80	38.26	0.24	0.45	40.54
543	72	15	456	78.98	38.35	0.24	0.45	40.63
544	72	15	457	79.15	38.43	0.24	0.45	40.72
545	72	15	458	79.32	38.51	0.24	0.45	40.81
546	72	15	459	79.49	38.60	0.24	0.45	40.89
547	72	15	460	79.66	38.68	0.24	0.45	40.98
548	72	15	461	79.84	38.77	0.24	0.45	41.07
549	72	15	462	80.01	38.85	0.24	0.45	41.16
550	72	15	463	80.18	38.93	0.24	0.45	41.25
551	72	15	464	80.36	39.02	0.24	0.45	41.34
552	72	15	465	80.53	39.10	0.24	0.45	41.43
553	72	15	466	80.71	39.19	0.24	0.45	41.52
554	72	15	467	80.88	39.27	0.24	0.45	41.61
555	72	15	468	81.05	39.35	0.24	0.45	41.70
556	72	15	469	81.22	39.44	0.24	0.45	41.78
557	72	15	470	81.39	39.52	0.24	0.45	41.87
558	72	15	471	81.57	39.61	0.24	0.45	41.96
559	72	15	472	81.74	39.69	0.24	0.45	42.05
560	72	15	473	81.91	39.77	0.24	0.45	42.14
561	72	15	474	82.09	39.86	0.24	0.45	42.23
562	72	15	475	82.26	39.94	0.24	0.45	42.32
563	72	15	476	82.44	40.03	0.24	0.45	42.41
564	72	15	477	82.61	40.11	0.24	0.45	42.50
565	72	15	478	82.78	40.19	0.24	0.45	42.59
566	72	15	479	82.95	40.28	0.24	0.45	42.67
567	72	15	480	83.12	40.36	0.24	0.45	42.76
568	72	15	481	83.30	40.45	0.24	0.45	42.85
569	72	15	482	83.47	40.53	0.24	0.45	42.94
570	72	15	483	83.64	40.61	0.24	0.45	43.03
571	72	15	484	83.82	40.70	0.24	0.45	43.12
572	72	15	485	83.99	40.78	0.24	0.45	43.21
573	72	15	486	84.17	40.87	0.24	0.45	43.30
574	72	15	487	84.34	40.95	0.24	0.45	43.39
575	72	15	488	84.42	40.99	0.24	0.45	43.43

If the employee's gross pay is over £575, go to page 71

Monthly table for Contracted-out Salary Related standard rate contributions for use from 6 April 2001 to 5 April 2002

Use this table for:

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

Completing Deductions working Sheet, form P11 or substitute

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

Do not use this table for:

- married women or widows who have the right to pay reduced rate employee's contributions, see table E
- employees who are State pension age or over, see leaflet CA41
- employees for whom you hold form CA2700, see table C
- employees who have an Appropriate Personal Pension, see leaflet CA38
- employees contracted-out in a Contracted-out Money Purchase Scheme, see leaflet CA43.

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	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 employer's NIC rebate due but not shown in 1f	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ 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	0.00	0.00
316	312	4	0	0.00	0.00	0.00	0.28	0.00
320	312	8	0	0.00	0.00	0.00	0.46	0.00
324	312	12	0	0.00	0.00	0.00	0.64	0.00
328	312	16	0	0.00	0.00	0.00	0.83	0.00
332	312	20	0	0.00	0.00	0.00	1.01	0.00
336	312	24	0	0.00	0.00	0.00	1.20	0.00
340	312	28	0	0.00	0.00	0.00	1.38	0.00
344	312	32	0	0.00	0.00	0.00	1.56	0.00
348	312	36	0	0.00	0.00	0.00	1.75	0.00
352	312	40	0	0.00	0.00	0.00	1.93	0.00
356	312	44	0	0.00	0.00	0.00	2.12	0.00
360	312	48	0	0.00	0.00	0.00	2.30	0.00
364	312	52	0	0.00	0.00	0.00	2.48	0.00
368	312	56	0	0.00	0.00	0.00	2.67	0.00
372	312	60	0	0.00	0.00	0.00	2.85	0.00
376	312	64	0	0.00	0.00	0.00	2.99	0.00
378	312	66	0	0.00	0.00	0.00	3.04	0.00
380	312	66	2	0.70	0.34	0.34	2.70	0.36
384	312	66	6	1.38	0.67	0.67	2.37	0.71
388	312	66	10	2.08	1.01	1.01	2.03	1.07
392	312	66	14	2.76	1.34	1.06	1.98	1.42
396	312	66	18	3.46	1.68	1.06	1.98	1.78
400	312	66	22	4.16	2.02	1.06	1.98	2.14
404	312	66	26	4.84	2.35	1.06	1.98	2.49

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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
408	312	66	30	5.54	2.69	1.06	1.98	2.85
412	312	66	34	6.22	3.02	1.06	1.98	3.20
416	312	66	38	6.92	3.36	1.06	1.98	3.56
420	312	66	42	7.62	3.70	1.06	1.98	3.92
424	312	66	46	8.30	4.03	1.06	1.98	4.27
428	312	66	50	9.00	4.37	1.06	1.98	4.63
432	312	66	54	9.68	4.70	1.06	1.98	4.98
436	312	66	58	10.38	5.04	1.06	1.98	5.34
440	312	66	62	11.08	5.38	1.06	1.98	5.70
444	312	66	66	11.76	5.71	1.06	1.98	6.05
448	312	66	70	12.46	6.05	1.06	1.98	6.41
452	312	66	74	13.14	6.38	1.06	1.98	6.76
456	312	66	78	13.84	6.72	1.06	1.98	7.12
460	312	66	82	14.54	7.06	1.06	1.98	7.48
464	312	66	86	15.22	7.39	1.06	1.98	7.83
468	312	66	90	15.92	7.73	1.06	1.98	8.19
472	312	66	94	16.60	8.06	1.06	1.98	8.54
476	312	66	98	17.30	8.40	1.06	1.98	8.90
480	312	66	102	18.00	8.74	1.06	1.98	9.26
484	312	66	106	18.68	9.07	1.06	1.98	9.61
488	312	66	110	19.38	9.41	1.06	1.98	9.97
492	312	66	114	20.06	9.74	1.06	1.98	10.32
496	312	66	118	20.76	10.08	1.06	1.98	10.68
500	312	66	122	21.46	10.42	1.06	1.98	11.04
504	312	66	126	22.14	10.75	1.06	1.98	11.39
508	312	66	130	22.84	11.09	1.06	1.98	11.75
512	312	66	134	23.52	11.42	1.06	1.98	12.10
516	312	66	138	24.22	11.76	1.06	1.98	12.46
520	312	66	142	24.92	12.10	1.06	1.98	12.82
524	312	66	146	25.60	12.43	1.06	1.98	13.17
528	312	66	150	26.30	12.77	1.06	1.98	13.53
532	312	66	154	26.98	13.10	1.06	1.98	13.88
536	312	66	158	27.68	13.44	1.06	1.98	14.24
540	312	66	162	28.38	13.78	1.06	1.98	14.60
544	312	66	166	29.06	14.11	1.06	1.98	14.95
548	312	66	170	29.76	14.45	1.06	1.98	15.31
552	312	66	174	30.44	14.78	1.06	1.98	15.66
556	312	66	178	31.14	15.12	1.06	1.98	16.02
560	312	66	182	31.84	15.46	1.06	1.98	16.38
564	312	66	186	32.52	15.79	1.06	1.98	16.73
568	312	66	190	33.22	16.13	1.06	1.98	17.09
572	312	66	194	33.90	16.46	1.06	1.98	17.44
576	312	66	198	34.60	16.80	1.06	1.98	17.80
580	312	66	202	35.30	17.14	1.06	1.98	18.16
584	312	66	206	35.98	17.47	1.06	1.98	18.51
588	312	66	210	36.68	17.81	1.06	1.98	18.87
592	312	66	214	37.36	18.14	1.06	1.98	19.22
596	312	66	218	38.06	18.48	1.06	1.98	19.58
600	312	66	222	38.76	18.82	1.06	1.98	19.94
604	312	66	226	39.44	19.15	1.06	1.98	20.29
608	312	66	230	40.14	19.49	1.06	1.98	20.65
612	312	66	234	40.82	19.82	1.06	1.98	21.00
616	312	66	238	41.52	20.16	1.06	1.98	21.36
620	312	66	242	42.22	20.50	1.06	1.98	21.72
624	312	66	246	42.90	20.83	1.06	1.98	22.07

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
628	312	66	250	43.60	21.17	1.06	1.98	22.43
632	312	66	254	44.28	21.50	1.06	1.98	22.78
636	312	66	258	44.98	21.84	1.06	1.98	23.14
640	312	66	262	45.68	22.18	1.06	1.98	23.50
644	312	66	266	46.36	22.51	1.06	1.98	23.85
648	312	66	270	47.06	22.85	1.06	1.98	24.21
652	312	66	274	47.74	23.18	1.06	1.98	24.56
656	312	66	278	48.44	23.52	1.06	1.98	24.92
660	312	66	282	49.14	23.86	1.06	1.98	25.28
664	312	66	286	49.82	24.19	1.06	1.98	25.63
668	312	66	290	50.52	24.53	1.06	1.98	25.99
672	312	66	294	51.20	24.86	1.06	1.98	26.34
676	312	66	298	51.90	25.20	1.06	1.98	26.70
680	312	66	302	52.60	25.54	1.06	1.98	27.06
684	312	66	306	53.28	25.87	1.06	1.98	27.41
688	312	66	310	53.98	26.21	1.06	1.98	27.77
692	312	66	314	54.66	26.54	1.06	1.98	28.12
696	312	66	318	55.36	26.88	1.06	1.98	28.48
700	312	66	322	56.06	27.22	1.06	1.98	28.84
704	312	66	326	56.74	27.55	1.06	1.98	29.19
708	312	66	330	57.44	27.89	1.06	1.98	29.55
712	312	66	334	58.12	28.22	1.06	1.98	29.90
716	312	66	338	58.82	28.56	1.06	1.98	30.26
720	312	66	342	59.52	28.90	1.06	1.98	30.62
724	312	66	346	60.20	29.23	1.06	1.98	30.97
728	312	66	350	60.90	29.57	1.06	1.98	31.33
732	312	66	354	61.58	29.90	1.06	1.98	31.68
736	312	66	358	62.28	30.24	1.06	1.98	32.04
740	312	66	362	62.98	30.58	1.06	1.98	32.40
744	312	66	366	63.66	30.91	1.06	1.98	32.75
748	312	66	370	64.36	31.25	1.06	1.98	33.11
752	312	66	374	65.04	31.58	1.06	1.98	33.46
756	312	66	378	65.74	31.92	1.06	1.98	33.82
760	312	66	382	66.44	32.26	1.06	1.98	34.18
764	312	66	386	67.12	32.59	1.06	1.98	34.53
768	312	66	390	67.82	32.93	1.06	1.98	34.89
772	312	66	394	68.50	33.26	1.06	1.98	35.24
776	312	66	398	69.20	33.60	1.06	1.98	35.60
780	312	66	402	69.90	33.94	1.06	1.98	35.96
784	312	66	406	70.58	34.27	1.06	1.98	36.31
788	312	66	410	71.28	34.61	1.06	1.98	36.67
792	312	66	414	71.96	34.94	1.06	1.98	37.02
796	312	66	418	72.66	35.28	1.06	1.98	37.38
800	312	66	422	73.36	35.62	1.06	1.98	37.74
804	312	66	426	74.04	35.95	1.06	1.98	38.09
808	312	66	430	74.74	36.29	1.06	1.98	38.45
812	312	66	434	75.42	36.62	1.06	1.98	38.80
816	312	66	438	76.12	36.96	1.06	1.98	39.16
820	312	66	442	76.82	37.30	1.06	1.98	39.52
824	312	66	446	77.50	37.63	1.06	1.98	39.87
828	312	66	450	78.20	37.97	1.06	1.98	40.23
832	312	66	454	78.88	38.30	1.06	1.98	40.58
836	312	66	458	79.58	38.64	1.06	1.98	40.94
840	312	66	462	80.28	38.98	1.06	1.98	41.30
844	312	66	466	80.96	39.31	1.06	1.98	41.65

Monthly table

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
848	312	66	470	81.66	39.65	1.06	1.98	42.01
852	312	66	474	82.34	39.98	1.06	1.98	42.36
856	312	66	478	83.04	40.32	1.06	1.98	42.72
860	312	66	482	83.74	40.66	1.06	1.98	43.08
864	312	66	486	84.42	40.99	1.06	1.98	43.43
868	312	66	490	85.12	41.33	1.06	1.98	43.79
872	312	66	494	85.80	41.66	1.06	1.98	44.14
876	312	66	498	86.50	42.00	1.06	1.98	44.50
880	312	66	502	87.20	42.34	1.06	1.98	44.86
884	312	66	506	87.88	42.67	1.06	1.98	45.21
888	312	66	510	88.58	43.01	1.06	1.98	45.57
892	312	66	514	89.26	43.34	1.06	1.98	45.92
896	312	66	518	89.96	43.68	1.06	1.98	46.28
900	312	66	522	90.66	44.02	1.06	1.98	46.64
904	312	66	526	91.34	44.35	1.06	1.98	46.99
908	312	66	530	92.04	44.69	1.06	1.98	47.35
912	312	66	534	92.72	45.02	1.06	1.98	47.70
916	312	66	538	93.42	45.36	1.06	1.98	48.06
920	312	66	542	94.12	45.70	1.06	1.98	48.42
924	312	66	546	94.80	46.03	1.06	1.98	48.77
928	312	66	550	95.50	46.37	1.06	1.98	49.13
932	312	66	554	96.18	46.70	1.06	1.98	49.48
936	312	66	558	96.88	47.04	1.06	1.98	49.84
940	312	66	562	97.58	47.38	1.06	1.98	50.20
944	312	66	566	98.26	47.71	1.06	1.98	50.55
948	312	66	570	98.96	48.05	1.06	1.98	50.91
952	312	66	574	99.64	48.38	1.06	1.98	51.26
956	312	66	578	100.34	48.72	1.06	1.98	51.62
960	312	66	582	101.04	49.06	1.06	1.98	51.98
964	312	66	586	101.72	49.39	1.06	1.98	52.33
968	312	66	590	102.42	49.73	1.06	1.98	52.69
972	312	66	594	103.10	50.06	1.06	1.98	53.04
976	312	66	598	103.80	50.40	1.06	1.98	53.40
980	312	66	602	104.50	50.74	1.06	1.98	53.76
984	312	66	606	105.18	51.07	1.06	1.98	54.11
988	312	66	610	105.88	51.41	1.06	1.98	54.47
992	312	66	614	106.56	51.74	1.06	1.98	54.82
996	312	66	618	107.26	52.08	1.06	1.98	55.18
1000	312	66	622	107.96	52.42	1.06	1.98	55.54
1004	312	66	626	108.64	52.75	1.06	1.98	55.89
1008	312	66	630	109.34	53.09	1.06	1.98	56.25
1012	312	66	634	110.02	53.42	1.06	1.98	56.60
1016	312	66	638	110.72	53.76	1.06	1.98	56.96
1020	312	66	642	111.42	54.10	1.06	1.98	57.32
1024	312	66	646	112.10	54.43	1.06	1.98	57.67
1028	312	66	650	112.80	54.77	1.06	1.98	58.03
1032	312	66	654	113.48	55.10	1.06	1.98	58.38
1036	312	66	658	114.18	55.44	1.06	1.98	58.74
1040	312	66	662	114.88	55.78	1.06	1.98	59.10
1044	312	66	666	115.56	56.11	1.06	1.98	59.45
1048	312	66	670	116.26	56.45	1.06	1.98	59.81
1052	312	66	674	116.94	56.78	1.06	1.98	60.16
1056	312	66	678	117.64	57.12	1.06	1.98	60.52
1060	312	66	682	118.34	57.46	1.06	1.98	60.88
1064	312	66	686	119.02	57.79	1.06	1.98	61.23

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
1068	312	66	690	119.72	58.13	1.06	1.98	61.59
1072	312	66	694	120.40	58.46	1.06	1.98	61.94
1076	312	66	698	121.10	58.80	1.06	1.98	62.30
1080	312	66	702	121.80	59.14	1.06	1.98	62.66
1084	312	66	706	122.48	59.47	1.06	1.98	63.01
1088	312	66	710	123.18	59.81	1.06	1.98	63.37
1092	312	66	714	123.86	60.14	1.06	1.98	63.72
1096	312	66	718	124.56	60.48	1.06	1.98	64.08
1100	312	66	722	125.26	60.82	1.06	1.98	64.44
1104	312	66	726	125.94	61.15	1.06	1.98	64.79
1108	312	66	730	126.64	61.49	1.06	1.98	65.15
1112	312	66	734	127.32	61.82	1.06	1.98	65.50
1116	312	66	738	128.02	62.16	1.06	1.98	65.86
1120	312	66	742	128.72	62.50	1.06	1.98	66.22
1124	312	66	746	129.40	62.83	1.06	1.98	66.57
1128	312	66	750	130.10	63.17	1.06	1.98	66.93
1132	312	66	754	130.78	63.50	1.06	1.98	67.28
1136	312	66	758	131.48	63.84	1.06	1.98	67.64
1140	312	66	762	132.18	64.18	1.06	1.98	68.00
1144	312	66	766	132.86	64.51	1.06	1.98	68.35
1148	312	66	770	133.56	64.85	1.06	1.98	68.71
1152	312	66	774	134.24	65.18	1.06	1.98	69.06
1156	312	66	778	134.94	65.52	1.06	1.98	69.42
1160	312	66	782	135.64	65.86	1.06	1.98	69.78
1164	312	66	786	136.32	66.19	1.06	1.98	70.13
1168	312	66	790	137.02	66.53	1.06	1.98	70.49
1172	312	66	794	137.70	66.86	1.06	1.98	70.84
1176	312	66	798	138.40	67.20	1.06	1.98	71.20
1180	312	66	802	139.10	67.54	1.06	1.98	71.56
1184	312	66	806	139.78	67.87	1.06	1.98	71.91
1188	312	66	810	140.48	68.21	1.06	1.98	72.27
1192	312	66	814	141.16	68.54	1.06	1.98	72.62
1196	312	66	818	141.86	68.88	1.06	1.98	72.98
1200	312	66	822	142.56	69.22	1.06	1.98	73.34
1204	312	66	826	143.24	69.55	1.06	1.98	73.69
1208	312	66	830	143.94	69.89	1.06	1.98	74.05
1212	312	66	834	144.62	70.22	1.06	1.98	74.40
1216	312	66	838	145.32	70.56	1.06	1.98	74.76
1220	312	66	842	146.02	70.90	1.06	1.98	75.12
1224	312	66	846	146.70	71.23	1.06	1.98	75.47
1228	312	66	850	147.40	71.57	1.06	1.98	75.83
1232	312	66	854	148.08	71.90	1.06	1.98	76.18
1236	312	66	858	148.78	72.24	1.06	1.98	76.54
1240	312	66	862	149.48	72.58	1.06	1.98	76.90
1244	312	66	866	150.16	72.91	1.06	1.98	77.25
1248	312	66	870	150.86	73.25	1.06	1.98	77.61
1252	312	66	874	151.54	73.58	1.06	1.98	77.96
1256	312	66	878	152.24	73.92	1.06	1.98	78.32
1260	312	66	882	152.94	74.26	1.06	1.98	78.68
1264	312	66	886	153.62	74.59	1.06	1.98	79.03
1268	312	66	890	154.32	74.93	1.06	1.98	79.39
1272	312	66	894	155.00	75.26	1.06	1.98	79.74
1276	312	66	898	155.70	75.60	1.06	1.98	80.10
1280	312	66	902	156.40	75.94	1.06	1.98	80.46
1284	312	66	906	157.08	76.27	1.06	1.98	80.81

Monthly table

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
1288	312	66	910	157.78	76.61	1.06	1.98	81.17
1292	312	66	914	158.46	76.94	1.06	1.98	81.52
1296	312	66	918	159.16	77.28	1.06	1.98	81.88
1300	312	66	922	159.86	77.62	1.06	1.98	82.24
1304	312	66	926	160.54	77.95	1.06	1.98	82.59
1308	312	66	930	161.24	78.29	1.06	1.98	82.95
1312	312	66	934	161.92	78.62	1.06	1.98	83.30
1316	312	66	938	162.62	78.96	1.06	1.98	83.66
1320	312	66	942	163.32	79.30	1.06	1.98	84.02
1324	312	66	946	164.00	79.63	1.06	1.98	84.37
1328	312	66	950	164.70	79.97	1.06	1.98	84.73
1332	312	66	954	165.38	80.30	1.06	1.98	85.08
1336	312	66	958	166.08	80.64	1.06	1.98	85.44
1340	312	66	962	166.78	80.98	1.06	1.98	85.80
1344	312	66	966	167.46	81.31	1.06	1.98	86.15
1348	312	66	970	168.16	81.65	1.06	1.98	86.51
1352	312	66	974	168.84	81.98	1.06	1.98	86.86
1356	312	66	978	169.54	82.32	1.06	1.98	87.22
1360	312	66	982	170.24	82.66	1.06	1.98	87.58
1364	312	66	986	170.92	82.99	1.06	1.98	87.93
1368	312	66	990	171.62	83.33	1.06	1.98	88.29
1372	312	66	994	172.30	83.66	1.06	1.98	88.64
1376	312	66	998	173.00	84.00	1.06	1.98	89.00
1380	312	66	1002	173.70	84.34	1.06	1.98	89.36
1384	312	66	1006	174.38	84.67	1.06	1.98	89.71
1388	312	66	1010	175.08	85.01	1.06	1.98	90.07
1392	312	66	1014	175.76	85.34	1.06	1.98	90.42
1396	312	66	1018	176.46	85.68	1.06	1.98	90.78
1400	312	66	1022	177.16	86.02	1.06	1.98	91.14
1404	312	66	1026	177.84	86.35	1.06	1.98	91.49
1408	312	66	1030	178.54	86.69	1.06	1.98	91.85
1412	312	66	1034	179.22	87.02	1.06	1.98	92.20
1416	312	66	1038	179.92	87.36	1.06	1.98	92.56
1420	312	66	1042	180.62	87.70	1.06	1.98	92.92
1424	312	66	1046	181.30	88.03	1.06	1.98	93.27
1428	312	66	1050	182.00	88.37	1.06	1.98	93.63
1432	312	66	1054	182.68	88.70	1.06	1.98	93.98
1436	312	66	1058	183.38	89.04	1.06	1.98	94.34
1440	312	66	1062	184.08	89.38	1.06	1.98	94.70
1444	312	66	1066	184.76	89.71	1.06	1.98	95.05
1448	312	66	1070	185.46	90.05	1.06	1.98	95.41
1452	312	66	1074	186.14	90.38	1.06	1.98	95.76
1456	312	66	1078	186.84	90.72	1.06	1.98	96.12
1460	312	66	1082	187.54	91.06	1.06	1.98	96.48
1464	312	66	1086	188.22	91.39	1.06	1.98	96.83
1468	312	66	1090	188.92	91.73	1.06	1.98	97.19
1472	312	66	1094	189.60	92.06	1.06	1.98	97.54
1476	312	66	1098	190.30	92.40	1.06	1.98	97.90
1480	312	66	1102	191.00	92.74	1.06	1.98	98.26
1484	312	66	1106	191.68	93.07	1.06	1.98	98.61
1488	312	66	1110	192.38	93.41	1.06	1.98	98.97
1492	312	66	1114	193.06	93.74	1.06	1.98	99.32
1496	312	66	1118	193.76	94.08	1.06	1.98	99.68
1500	312	66	1122	194.46	94.42	1.06	1.98	100.04
1504	312	66	1126	195.14	94.75	1.06	1.98	100.39

▼ 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	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	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g		
£	£	£	£	£ P	£ P	£ P	£ P	£ P
1508	312	66	1130	195.84	95.09	1.06	1.98	100.75
1512	312	66	1134	196.52	95.42	1.06	1.98	101.10
1516	312	66	1138	197.22	95.76	1.06	1.98	101.46
1520	312	66	1142	197.92	96.10	1.06	1.98	101.82
1524	312	66	1146	198.60	96.43	1.06	1.98	102.17
1528	312	66	1150	199.30	96.77	1.06	1.98	102.53
1532	312	66	1154	199.98	97.10	1.06	1.98	102.88
1536	312	66	1158	200.68	97.44	1.06	1.98	103.24
1540	312	66	1162	201.38	97.78	1.06	1.98	103.60
1544	312	66	1166	202.06	98.11	1.06	1.98	103.95
1548	312	66	1170	202.76	98.45	1.06	1.98	104.31
1552	312	66	1174	203.44	98.78	1.06	1.98	104.66
1556	312	66	1178	204.14	99.12	1.06	1.98	105.02
1560	312	66	1182	204.84	99.46	1.06	1.98	105.38
1564	312	66	1186	205.52	99.79	1.06	1.98	105.73
1568	312	66	1190	206.22	100.13	1.06	1.98	106.09
1572	312	66	1194	206.90	100.46	1.06	1.98	106.44
1576	312	66	1198	207.60	100.80	1.06	1.98	106.80
1580	312	66	1202	208.30	101.14	1.06	1.98	107.16
1584	312	66	1206	208.98	101.47	1.06	1.98	107.51
1588	312	66	1210	209.68	101.81	1.06	1.98	107.87
1592	312	66	1214	210.36	102.14	1.06	1.98	108.22
1596	312	66	1218	211.06	102.48	1.06	1.98	108.58
1600	312	66	1222	211.76	102.82	1.06	1.98	108.94
1604	312	66	1226	212.44	103.15	1.06	1.98	109.29
1608	312	66	1230	213.14	103.49	1.06	1.98	109.65
1612	312	66	1234	213.82	103.82	1.06	1.98	110.00
1616	312	66	1238	214.52	104.16	1.06	1.98	110.36
1620	312	66	1242	215.22	104.50	1.06	1.98	110.72
1624	312	66	1246	215.90	104.83	1.06	1.98	111.07
1628	312	66	1250	216.60	105.17	1.06	1.98	111.43
1632	312	66	1254	217.28	105.50	1.06	1.98	111.78
1636	312	66	1258	217.98	105.84	1.06	1.98	112.14
1640	312	66	1262	218.68	106.18	1.06	1.98	112.50
1644	312	66	1266	219.36	106.51	1.06	1.98	112.85
1648	312	66	1270	220.06	106.85	1.06	1.98	113.21
1652	312	66	1274	220.74	107.18	1.06	1.98	113.56
1656	312	66	1278	221.44	107.52	1.06	1.98	113.92
1660	312	66	1282	222.14	107.86	1.06	1.98	114.28
1664	312	66	1286	222.82	108.19	1.06	1.98	114.63
1668	312	66	1290	223.52	108.53	1.06	1.98	114.99
1672	312	66	1294	224.20	108.86	1.06	1.98	115.34
1676	312	66	1298	224.90	109.20	1.06	1.98	115.70
1680	312	66	1302	225.60	109.54	1.06	1.98	116.06
1684	312	66	1306	226.28	109.87	1.06	1.98	116.41
1688	312	66	1310	226.98	110.21	1.06	1.98	116.77
1692	312	66	1314	227.66	110.54	1.06	1.98	117.12
1696	312	66	1318	228.36	110.88	1.06	1.98	117.48
1700	312	66	1322	229.06	111.22	1.06	1.98	117.84
1704	312	66	1326	229.74	111.55	1.06	1.98	118.19
1708	312	66	1330	230.44	111.89	1.06	1.98	118.55
1712	312	66	1334	231.12	112.22	1.06	1.98	118.90
1716	312	66	1338	231.82	112.56	1.06	1.98	119.26
1720	312	66	1342	232.52	112.90	1.06	1.98	119.62
1724	312	66	1346	233.20	113.23	1.06	1.98	119.97

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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
1728	312	66	1350	233.90	113.57	1.06	1.98	120.33
1732	312	66	1354	234.58	113.90	1.06	1.98	120.68
1736	312	66	1358	235.28	114.24	1.06	1.98	121.04
1740	312	66	1362	235.98	114.58	1.06	1.98	121.40
1744	312	66	1366	236.66	114.91	1.06	1.98	121.75
1748	312	66	1370	237.36	115.25	1.06	1.98	122.11
1752	312	66	1374	238.04	115.58	1.06	1.98	122.46
1756	312	66	1378	238.74	115.92	1.06	1.98	122.82
1760	312	66	1382	239.44	116.26	1.06	1.98	123.18
1764	312	66	1386	240.12	116.59	1.06	1.98	123.53
1768	312	66	1390	240.82	116.93	1.06	1.98	123.89
1772	312	66	1394	241.50	117.26	1.06	1.98	124.24
1776	312	66	1398	242.20	117.60	1.06	1.98	124.60
1780	312	66	1402	242.90	117.94	1.06	1.98	124.96
1784	312	66	1406	243.58	118.27	1.06	1.98	125.31
1788	312	66	1410	244.28	118.61	1.06	1.98	125.67
1792	312	66	1414	244.96	118.94	1.06	1.98	126.02
1796	312	66	1418	245.66	119.28	1.06	1.98	126.38
1800	312	66	1422	246.36	119.62	1.06	1.98	126.74
1804	312	66	1426	247.04	119.95	1.06	1.98	127.09
1808	312	66	1430	247.74	120.29	1.06	1.98	127.45
1812	312	66	1434	248.42	120.62	1.06	1.98	127.80
1816	312	66	1438	249.12	120.96	1.06	1.98	128.16
1820	312	66	1442	249.82	121.30	1.06	1.98	128.52
1824	312	66	1446	250.50	121.63	1.06	1.98	128.87
1828	312	66	1450	251.20	121.97	1.06	1.98	129.23
1832	312	66	1454	251.88	122.30	1.06	1.98	129.58
1836	312	66	1458	252.58	122.64	1.06	1.98	129.94
1840	312	66	1462	253.28	122.98	1.06	1.98	130.30
1844	312	66	1466	253.96	123.31	1.06	1.98	130.65
1848	312	66	1470	254.66	123.65	1.06	1.98	131.01
1852	312	66	1474	255.34	123.98	1.06	1.98	131.36
1856	312	66	1478	256.04	124.32	1.06	1.98	131.72
1860	312	66	1482	256.74	124.66	1.06	1.98	132.08
1864	312	66	1486	257.42	124.99	1.06	1.98	132.43
1868	312	66	1490	258.12	125.33	1.06	1.98	132.79
1872	312	66	1494	258.80	125.66	1.06	1.98	133.14
1876	312	66	1498	259.50	126.00	1.06	1.98	133.50
1880	312	66	1502	260.20	126.34	1.06	1.98	133.86
1884	312	66	1506	260.88	126.67	1.06	1.98	134.21
1888	312	66	1510	261.58	127.01	1.06	1.98	134.57
1892	312	66	1514	262.26	127.34	1.06	1.98	134.92
1896	312	66	1518	262.96	127.68	1.06	1.98	135.28
1900	312	66	1522	263.66	128.02	1.06	1.98	135.64
1904	312	66	1526	264.34	128.35	1.06	1.98	135.99
1908	312	66	1530	265.04	128.69	1.06	1.98	136.35
1912	312	66	1534	265.72	129.02	1.06	1.98	136.70
1916	312	66	1538	266.42	129.36	1.06	1.98	137.06
1920	312	66	1542	267.12	129.70	1.06	1.98	137.42
1924	312	66	1546	267.80	130.03	1.06	1.98	137.77
1928	312	66	1550	268.50	130.37	1.06	1.98	138.13
1932	312	66	1554	269.18	130.70	1.06	1.98	138.48
1936	312	66	1558	269.88	131.04	1.06	1.98	138.84
1940	312	66	1562	270.58	131.38	1.06	1.98	139.20
1944	312	66	1566	271.26	131.71	1.06	1.98	139.55

▼ 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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P	£ P
1948	312	66	1570	271.96	132.05	1.06	1.98	139.91
1952	312	66	1574	272.64	132.38	1.06	1.98	140.26
1956	312	66	1578	273.34	132.72	1.06	1.98	140.62
1960	312	66	1582	274.04	133.06	1.06	1.98	140.98
1964	312	66	1586	274.72	133.39	1.06	1.98	141.33
1968	312	66	1590	275.42	133.73	1.06	1.98	141.69
1972	312	66	1594	276.10	134.06	1.06	1.98	142.04
1976	312	66	1598	276.80	134.40	1.06	1.98	142.40
1980	312	66	1602	277.50	134.74	1.06	1.98	142.76
1984	312	66	1606	278.18	135.07	1.06	1.98	143.11
1988	312	66	1610	278.88	135.41	1.06	1.98	143.47
1992	312	66	1614	279.56	135.74	1.06	1.98	143.82
1996	312	66	1618	280.26	136.08	1.06	1.98	144.18
2000	312	66	1622	280.96	136.42	1.06	1.98	144.54
2004	312	66	1626	281.64	136.75	1.06	1.98	144.89
2008	312	66	1630	282.34	137.09	1.06	1.98	145.25
2012	312	66	1634	283.02	137.42	1.06	1.98	145.60
2016	312	66	1638	283.72	137.76	1.06	1.98	145.96
2020	312	66	1642	284.42	138.10	1.06	1.98	146.32
2024	312	66	1646	285.10	138.43	1.06	1.98	146.67
2028	312	66	1650	285.80	138.77	1.06	1.98	147.03
2032	312	66	1654	286.48	139.10	1.06	1.98	147.38
2036	312	66	1658	287.18	139.44	1.06	1.98	147.74
2040	312	66	1662	287.88	139.78	1.06	1.98	148.10
2044	312	66	1666	288.56	140.11	1.06	1.98	148.45
2048	312	66	1670	289.26	140.45	1.06	1.98	148.81
2052	312	66	1674	289.94	140.78	1.06	1.98	149.16
2056	312	66	1678	290.64	141.12	1.06	1.98	149.52
2060	312	66	1682	291.34	141.46	1.06	1.98	149.88
2064	312	66	1686	292.02	141.79	1.06	1.98	150.23
2068	312	66	1690	292.72	142.13	1.06	1.98	150.59
2072	312	66	1694	293.40	142.46	1.06	1.98	150.94
2076	312	66	1698	294.10	142.80	1.06	1.98	151.30
2080	312	66	1702	294.80	143.14	1.06	1.98	151.66
2084	312	66	1706	295.48	143.47	1.06	1.98	152.01
2088	312	66	1710	296.18	143.81	1.06	1.98	152.37
2092	312	66	1714	296.86	144.14	1.06	1.98	152.72
2096	312	66	1718	297.56	144.48	1.06	1.98	153.08
2100	312	66	1722	298.26	144.82	1.06	1.98	153.44
2104	312	66	1726	298.94	145.15	1.06	1.98	153.79
2108	312	66	1730	299.64	145.49	1.06	1.98	154.15
2112	312	66	1734	300.32	145.82	1.06	1.98	154.50
2116	312	66	1738	301.02	146.16	1.06	1.98	154.86
2120	312	66	1742	301.72	146.50	1.06	1.98	155.22
2124	312	66	1746	302.40	146.83	1.06	1.98	155.57
2128	312	66	1750	303.10	147.17	1.06	1.98	155.93
2132	312	66	1754	303.78	147.50	1.06	1.98	156.28
2136	312	66	1758	304.48	147.84	1.06	1.98	156.64
2140	312	66	1762	305.18	148.18	1.06	1.98	157.00
2144	312	66	1766	305.86	148.51	1.06	1.98	157.35
2148	312	66	1770	306.56	148.85	1.06	1.98	157.71
2152	312	66	1774	307.24	149.18	1.06	1.98	158.06
2156	312	66	1778	307.94	149.52	1.06	1.98	158.42
2160	312	66	1782	308.64	149.86	1.06	1.98	158.78
2164	312	66	1786	309.32	150.19	1.06	1.98	159.13

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	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e) 1f	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
2168	312	66	1790	310.02	150.53	1.06	1.98	159.49
2172	312	66	1794	310.70	150.86	1.06	1.98	159.84
2176	312	66	1798	311.40	151.20	1.06	1.98	160.20
2180	312	66	1802	312.10	151.54	1.06	1.98	160.56
2184	312	66	1806	312.78	151.87	1.06	1.98	160.91
2188	312	66	1810	313.48	152.21	1.06	1.98	161.27
2192	312	66	1814	314.16	152.54	1.06	1.98	161.62
2196	312	66	1818	314.86	152.88	1.06	1.98	161.98
2200	312	66	1822	315.56	153.22	1.06	1.98	162.34
2204	312	66	1826	316.24	153.55	1.06	1.98	162.69
2208	312	66	1830	316.94	153.89	1.06	1.98	163.05
2212	312	66	1834	317.62	154.22	1.06	1.98	163.40
2216	312	66	1838	318.32	154.56	1.06	1.98	163.76
2220	312	66	1842	319.02	154.90	1.06	1.98	164.12
2224	312	66	1846	319.70	155.23	1.06	1.98	164.47
2228	312	66	1850	320.40	155.57	1.06	1.98	164.83
2232	312	66	1854	321.08	155.90	1.06	1.98	165.18
2236	312	66	1858	321.78	156.24	1.06	1.98	165.54
2240	312	66	1862	322.48	156.58	1.06	1.98	165.90
2244	312	66	1866	323.16	156.91	1.06	1.98	166.25
2248	312	66	1870	323.86	157.25	1.06	1.98	166.61
2252	312	66	1874	324.54	157.58	1.06	1.98	166.96
2256	312	66	1878	325.24	157.92	1.06	1.98	167.32
2260	312	66	1882	325.94	158.26	1.06	1.98	167.68
2264	312	66	1886	326.62	158.59	1.06	1.98	168.03
2268	312	66	1890	327.32	158.93	1.06	1.98	168.39
2272	312	66	1894	328.00	159.26	1.06	1.98	168.74
2276	312	66	1898	328.70	159.60	1.06	1.98	169.10
2280	312	66	1902	329.40	159.94	1.06	1.98	169.46
2284	312	66	1906	330.08	160.27	1.06	1.98	169.81
2288	312	66	1910	330.78	160.61	1.06	1.98	170.17
2292	312	66	1914	331.46	160.94	1.06	1.98	170.52
2296	312	66	1918	332.16	161.28	1.06	1.98	170.88
2300	312	66	1922	332.86	161.62	1.06	1.98	171.24
2304	312	66	1926	333.54	161.95	1.06	1.98	171.59
2308	312	66	1930	334.24	162.29	1.06	1.98	171.95
2312	312	66	1934	334.92	162.62	1.06	1.98	172.30
2316	312	66	1938	335.62	162.96	1.06	1.98	172.66
2320	312	66	1942	336.32	163.30	1.06	1.98	173.02
2324	312	66	1946	337.00	163.63	1.06	1.98	173.37
2328	312	66	1950	337.70	163.97	1.06	1.98	173.73
2332	312	66	1954	338.38	164.30	1.06	1.98	174.08
2336	312	66	1958	339.08	164.64	1.06	1.98	174.44
2340	312	66	1962	339.78	164.98	1.06	1.98	174.80
2344	312	66	1966	340.46	165.31	1.06	1.98	175.15
2348	312	66	1970	341.16	165.65	1.06	1.98	175.51
2352	312	66	1974	341.84	165.98	1.06	1.98	175.86
2356	312	66	1978	342.54	166.32	1.06	1.98	176.22
2360	312	66	1982	343.24	166.66	1.06	1.98	176.58
2364	312	66	1986	343.92	166.99	1.06	1.98	176.93
2368	312	66	1990	344.62	167.33	1.06	1.98	177.29
2372	312	66	1994	345.30	167.66	1.06	1.98	177.64
2376	312	66	1998	346.00	168.00	1.06	1.98	178.00
2380	312	66	2002	346.70	168.34	1.06	1.98	178.36
2384	312	66	2006	347.38	168.67	1.06	1.98	178.71

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
2388	312	66	2010	348.08	169.01	1.06	1.98	179.07
2392	312	66	2014	348.76	169.34	1.06	1.98	179.42
2396	312	66	2018	349.46	169.68	1.06	1.98	179.78
2400	312	66	2022	350.16	170.02	1.06	1.98	180.14
2404	312	66	2026	350.84	170.35	1.06	1.98	180.49
2408	312	66	2030	351.54	170.69	1.06	1.98	180.85
2412	312	66	2034	352.22	171.02	1.06	1.98	181.20
2416	312	66	2038	352.92	171.36	1.06	1.98	181.56
2420	312	66	2042	353.62	171.70	1.06	1.98	181.92
2424	312	66	2046	354.30	172.03	1.06	1.98	182.27
2428	312	66	2050	355.00	172.37	1.06	1.98	182.63
2432	312	66	2054	355.68	172.70	1.06	1.98	182.98
2436	312	66	2058	356.38	173.04	1.06	1.98	183.34
2440	312	66	2062	357.08	173.38	1.06	1.98	183.70
2444	312	66	2066	357.76	173.71	1.06	1.98	184.05
2448	312	66	2070	358.46	174.05	1.06	1.98	184.41
2452	312	66	2074	359.14	174.38	1.06	1.98	184.76
2456	312	66	2078	359.84	174.72	1.06	1.98	185.12
2460	312	66	2082	360.54	175.06	1.06	1.98	185.48
2464	312	66	2086	361.22	175.39	1.06	1.98	185.83
2468	312	66	2090	361.92	175.73	1.06	1.98	186.19
2472	312	66	2094	362.60	176.06	1.06	1.98	186.54
2476	312	66	2098	363.30	176.40	1.06	1.98	186.90
2480	312	66	2102	364.00	176.74	1.06	1.98	187.26
2484	312	66	2106	364.68	177.07	1.06	1.98	187.61
2488	312	66	2110	365.38	177.41	1.06	1.98	187.97
2492	312	66	2114	365.73	177.58	1.06	1.98	188.15

If the employee's gross pay is over £2492, go to page 71

Weekly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2001 to 5 April 2002

Use this table for:

- married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for:

- women aged 60 or over, see leaflet CA41
- women for whom you hold form CA2700, see table C
- married women or widows in a Contracted-out Money Purchase Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute:

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings 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 NIC rebate due on earnings in 1b	▼ Employer's contributions
£	£	£	£	£ P	£ 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	0.00
73	72	1	0	0.00	0.00	0.04	0.00
74	72	2	0	0.00	0.00	0.07	0.00
75	72	3	0	0.00	0.00	0.10	0.00
76	72	4	0	0.00	0.00	0.13	0.00
77	72	5	0	0.00	0.00	0.16	0.00
78	72	6	0	0.00	0.00	0.19	0.00
79	72	7	0	0.00	0.00	0.22	0.00
80	72	8	0	0.00	0.00	0.25	0.00
81	72	9	0	0.00	0.00	0.28	0.00
82	72	10	0	0.00	0.00	0.31	0.00
83	72	11	0	0.00	0.00	0.34	0.00
84	72	12	0	0.00	0.00	0.37	0.00
85	72	13	0	0.00	0.00	0.40	0.00
86	72	14	0	0.00	0.00	0.43	0.00
87	72	15	0	0.00	0.00	0.45	0.00
88	72	15	1	0.19	0.06	0.45	0.13
89	72	15	2	0.32	0.10	0.45	0.22
90	72	15	3	0.44	0.13	0.45	0.31
91	72	15	4	0.57	0.17	0.45	0.40
92	72	15	5	0.70	0.21	0.45	0.49
93	72	15	6	0.83	0.25	0.45	0.58
94	72	15	7	0.96	0.29	0.45	0.67
95	72	15	8	1.09	0.33	0.45	0.76
96	72	15	9	1.20	0.36	0.45	0.84
97	72	15	10	1.33	0.40	0.45	0.93
98	72	15	11	1.46	0.44	0.45	1.02
99	72	15	12	1.59	0.48	0.45	1.11
100	72	15	13	1.72	0.52	0.45	1.20
101	72	15	14	1.85	0.56	0.45	1.29

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
102	72	15	15	1.98	0.60	0.45	1.38
103	72	15	16	2.10	0.63	0.45	1.47
104	72	15	17	2.23	0.67	0.45	1.56
105	72	15	18	2.36	0.71	0.45	1.65
106	72	15	19	2.48	0.75	0.45	1.73
107	72	15	20	2.61	0.79	0.45	1.82
108	72	15	21	2.74	0.83	0.45	1.91
109	72	15	22	2.87	0.87	0.45	2.00
110	72	15	23	2.99	0.90	0.45	2.09
111	72	15	24	3.12	0.94	0.45	2.18
112	72	15	25	3.25	0.98	0.45	2.27
113	72	15	26	3.38	1.02	0.45	2.36
114	72	15	27	3.51	1.06	0.45	2.45
115	72	15	28	3.64	1.10	0.45	2.54
116	72	15	29	3.75	1.13	0.45	2.62
117	72	15	30	3.88	1.17	0.45	2.71
118	72	15	31	4.01	1.21	0.45	2.80
119	72	15	32	4.14	1.25	0.45	2.89
120	72	15	33	4.27	1.29	0.45	2.98
121	72	15	34	4.40	1.33	0.45	3.07
122	72	15	35	4.53	1.37	0.45	3.16
123	72	15	36	4.65	1.40	0.45	3.25
124	72	15	37	4.78	1.44	0.45	3.34
125	72	15	38	4.91	1.48	0.45	3.43
126	72	15	39	5.03	1.52	0.45	3.51
127	72	15	40	5.16	1.56	0.45	3.60
128	72	15	41	5.29	1.60	0.45	3.69
129	72	15	42	5.42	1.64	0.45	3.78
130	72	15	43	5.54	1.67	0.45	3.87
131	72	15	44	5.67	1.71	0.45	3.96
132	72	15	45	5.80	1.75	0.45	4.05
133	72	15	46	5.93	1.79	0.45	4.14
134	72	15	47	6.06	1.83	0.45	4.23
135	72	15	48	6.19	1.87	0.45	4.32
136	72	15	49	6.30	1.90	0.45	4.40
137	72	15	50	6.43	1.94	0.45	4.49
138	72	15	51	6.56	1.98	0.45	4.58
139	72	15	52	6.69	2.02	0.45	4.67
140	72	15	53	6.82	2.06	0.45	4.76
141	72	15	54	6.95	2.10	0.45	4.85
142	72	15	55	7.08	2.14	0.45	4.94
143	72	15	56	7.20	2.17	0.45	5.03
144	72	15	57	7.33	2.21	0.45	5.12
145	72	15	58	7.46	2.25	0.45	5.21
146	72	15	59	7.58	2.29	0.45	5.29
147	72	15	60	7.71	2.33	0.45	5.38
148	72	15	61	7.84	2.37	0.45	5.47
149	72	15	62	7.97	2.41	0.45	5.56
150	72	15	63	8.09	2.44	0.45	5.65
151	72	15	64	8.22	2.48	0.45	5.74
152	72	15	65	8.35	2.52	0.45	5.83
153	72	15	66	8.48	2.56	0.45	5.92
154	72	15	67	8.61	2.60	0.45	6.01
155	72	15	68	8.74	2.64	0.45	6.10
156	72	15	69	8.85	2.67	0.45	6.18

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
157	72	15	70	8.98	2.71	0.45	6.27
158	72	15	71	9.11	2.75	0.45	6.36
159	72	15	72	9.24	2.79	0.45	6.45
160	72	15	73	9.37	2.83	0.45	6.54
161	72	15	74	9.50	2.87	0.45	6.63
162	72	15	75	9.63	2.91	0.45	6.72
163	72	15	76	9.75	2.94	0.45	6.81
164	72	15	77	9.88	2.98	0.45	6.90
165	72	15	78	10.01	3.02	0.45	6.99
166	72	15	79	10.13	3.06	0.45	7.07
167	72	15	80	10.26	3.10	0.45	7.16
168	72	15	81	10.39	3.14	0.45	7.25
169	72	15	82	10.52	3.18	0.45	7.34
170	72	15	83	10.64	3.21	0.45	7.43
171	72	15	84	10.77	3.25	0.45	7.52
172	72	15	85	10.90	3.29	0.45	7.61
173	72	15	86	11.03	3.33	0.45	7.70
174	72	15	87	11.16	3.37	0.45	7.79
175	72	15	88	11.29	3.41	0.45	7.88
176	72	15	89	11.40	3.44	0.45	7.96
177	72	15	90	11.53	3.48	0.45	8.05
178	72	15	91	11.66	3.52	0.45	8.14
179	72	15	92	11.79	3.56	0.45	8.23
180	72	15	93	11.92	3.60	0.45	8.32
181	72	15	94	12.05	3.64	0.45	8.41
182	72	15	95	12.18	3.68	0.45	8.50
183	72	15	96	12.30	3.71	0.45	8.59
184	72	15	97	12.43	3.75	0.45	8.68
185	72	15	98	12.56	3.79	0.45	8.77
186	72	15	99	12.68	3.83	0.45	8.85
187	72	15	100	12.81	3.87	0.45	8.94
188	72	15	101	12.94	3.91	0.45	9.03
189	72	15	102	13.07	3.95	0.45	9.12
190	72	15	103	13.19	3.98	0.45	9.21
191	72	15	104	13.32	4.02	0.45	9.30
192	72	15	105	13.45	4.06	0.45	9.39
193	72	15	106	13.58	4.10	0.45	9.48
194	72	15	107	13.71	4.14	0.45	9.57
195	72	15	108	13.84	4.18	0.45	9.66
196	72	15	109	13.95	4.21	0.45	9.74
197	72	15	110	14.08	4.25	0.45	9.83
198	72	15	111	14.21	4.29	0.45	9.92
199	72	15	112	14.34	4.33	0.45	10.01
200	72	15	113	14.47	4.37	0.45	10.10
201	72	15	114	14.60	4.41	0.45	10.19
202	72	15	115	14.73	4.45	0.45	10.28
203	72	15	116	14.85	4.48	0.45	10.37
204	72	15	117	14.98	4.52	0.45	10.46
205	72	15	118	15.11	4.56	0.45	10.55
206	72	15	119	15.23	4.60	0.45	10.63
207	72	15	120	15.36	4.64	0.45	10.72
208	72	15	121	15.49	4.68	0.45	10.81
209	72	15	122	15.62	4.72	0.45	10.90
210	72	15	123	15.74	4.75	0.45	10.99
211	72	15	124	15.87	4.79	0.45	11.08

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
212	72	15	125	16.00	4.83	0.45	11.17
213	72	15	126	16.13	4.87	0.45	11.26
214	72	15	127	16.26	4.91	0.45	11.35
215	72	15	128	16.39	4.95	0.45	11.44
216	72	15	129	16.50	4.98	0.45	11.52
217	72	15	130	16.63	5.02	0.45	11.61
218	72	15	131	16.76	5.06	0.45	11.70
219	72	15	132	16.89	5.10	0.45	11.79
220	72	15	133	17.02	5.14	0.45	11.88
221	72	15	134	17.15	5.18	0.45	11.97
222	72	15	135	17.28	5.22	0.45	12.06
223	72	15	136	17.40	5.25	0.45	12.15
224	72	15	137	17.53	5.29	0.45	12.24
225	72	15	138	17.66	5.33	0.45	12.33
226	72	15	139	17.78	5.37	0.45	12.41
227	72	15	140	17.91	5.41	0.45	12.50
228	72	15	141	18.04	5.45	0.45	12.59
229	72	15	142	18.17	5.49	0.45	12.68
230	72	15	143	18.29	5.52	0.45	12.77
231	72	15	144	18.42	5.56	0.45	12.86
232	72	15	145	18.55	5.60	0.45	12.95
233	72	15	146	18.68	5.64	0.45	13.04
234	72	15	147	18.81	5.68	0.45	13.13
235	72	15	148	18.94	5.72	0.45	13.22
236	72	15	149	19.05	5.75	0.45	13.30
237	72	15	150	19.18	5.79	0.45	13.39
238	72	15	151	19.31	5.83	0.45	13.48
239	72	15	152	19.44	5.87	0.45	13.57
240	72	15	153	19.57	5.91	0.45	13.66
241	72	15	154	19.70	5.95	0.45	13.75
242	72	15	155	19.83	5.99	0.45	13.84
243	72	15	156	19.95	6.02	0.45	13.93
244	72	15	157	20.08	6.06	0.45	14.02
245	72	15	158	20.21	6.10	0.45	14.11
246	72	15	159	20.33	6.14	0.45	14.19
247	72	15	160	20.46	6.18	0.45	14.28
248	72	15	161	20.59	6.22	0.45	14.37
249	72	15	162	20.72	6.26	0.45	14.46
250	72	15	163	20.84	6.29	0.45	14.55
251	72	15	164	20.97	6.33	0.45	14.64
252	72	15	165	21.10	6.37	0.45	14.73
253	72	15	166	21.23	6.41	0.45	14.82
254	72	15	167	21.36	6.45	0.45	14.91
255	72	15	168	21.49	6.49	0.45	15.00
256	72	15	169	21.60	6.52	0.45	15.08
257	72	15	170	21.73	6.56	0.45	15.17
258	72	15	171	21.86	6.60	0.45	15.26
259	72	15	172	21.99	6.64	0.45	15.35
260	72	15	173	22.12	6.68	0.45	15.44
261	72	15	174	22.25	6.72	0.45	15.53
262	72	15	175	22.38	6.76	0.45	15.62
263	72	15	176	22.50	6.79	0.45	15.71
264	72	15	177	22.63	6.83	0.45	15.80
265	72	15	178	22.76	6.87	0.45	15.89
266	72	15	179	22.88	6.91	0.45	15.97

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
267	72	15	180	23.01	6.95	0.45	16.06
268	72	15	181	23.14	6.99	0.45	16.15
269	72	15	182	23.27	7.03	0.45	16.24
270	72	15	183	23.39	7.06	0.45	16.33
271	72	15	184	23.52	7.10	0.45	16.42
272	72	15	185	23.65	7.14	0.45	16.51
273	72	15	186	23.78	7.18	0.45	16.60
274	72	15	187	23.91	7.22	0.45	16.69
275	72	15	188	24.04	7.26	0.45	16.78
276	72	15	189	24.15	7.29	0.45	16.86
277	72	15	190	24.28	7.33	0.45	16.95
278	72	15	191	24.41	7.37	0.45	17.04
279	72	15	192	24.54	7.41	0.45	17.13
280	72	15	193	24.67	7.45	0.45	17.22
281	72	15	194	24.80	7.49	0.45	17.31
282	72	15	195	24.93	7.53	0.45	17.40
283	72	15	196	25.05	7.56	0.45	17.49
284	72	15	197	25.18	7.60	0.45	17.58
285	72	15	198	25.31	7.64	0.45	17.67
286	72	15	199	25.43	7.68	0.45	17.75
287	72	15	200	25.56	7.72	0.45	17.84
288	72	15	201	25.69	7.76	0.45	17.93
289	72	15	202	25.82	7.80	0.45	18.02
290	72	15	203	25.94	7.83	0.45	18.11
291	72	15	204	26.07	7.87	0.45	18.20
292	72	15	205	26.20	7.91	0.45	18.29
293	72	15	206	26.33	7.95	0.45	18.38
294	72	15	207	26.46	7.99	0.45	18.47
295	72	15	208	26.59	8.03	0.45	18.56
296	72	15	209	26.70	8.06	0.45	18.64
297	72	15	210	26.83	8.10	0.45	18.73
298	72	15	211	26.96	8.14	0.45	18.82
299	72	15	212	27.09	8.18	0.45	18.91
300	72	15	213	27.22	8.22	0.45	19.00
301	72	15	214	27.35	8.26	0.45	19.09
302	72	15	215	27.48	8.30	0.45	19.18
303	72	15	216	27.60	8.33	0.45	19.27
304	72	15	217	27.73	8.37	0.45	19.36
305	72	15	218	27.86	8.41	0.45	19.45
306	72	15	219	27.98	8.45	0.45	19.53
307	72	15	220	28.11	8.49	0.45	19.62
308	72	15	221	28.24	8.53	0.45	19.71
309	72	15	222	28.37	8.57	0.45	19.80
310	72	15	223	28.49	8.60	0.45	19.89
311	72	15	224	28.62	8.64	0.45	19.98
312	72	15	225	28.75	8.68	0.45	20.07
313	72	15	226	28.88	8.72	0.45	20.16
314	72	15	227	29.01	8.76	0.45	20.25
315	72	15	228	29.14	8.80	0.45	20.34
316	72	15	229	29.25	8.83	0.45	20.42
317	72	15	230	29.38	8.87	0.45	20.51
318	72	15	231	29.51	8.91	0.45	20.60
319	72	15	232	29.64	8.95	0.45	20.69
320	72	15	233	29.77	8.99	0.45	20.78
321	72	15	234	29.90	9.03	0.45	20.87

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
322	72	15	235	30.03	9.07	0.45	20.96
323	72	15	236	30.15	9.10	0.45	21.05
324	72	15	237	30.28	9.14	0.45	21.14
325	72	15	238	30.41	9.18	0.45	21.23
326	72	15	239	30.53	9.22	0.45	21.31
327	72	15	240	30.66	9.26	0.45	21.40
328	72	15	241	30.79	9.30	0.45	21.49
329	72	15	242	30.92	9.34	0.45	21.58
330	72	15	243	31.04	9.37	0.45	21.67
331	72	15	244	31.17	9.41	0.45	21.76
332	72	15	245	31.30	9.45	0.45	21.85
333	72	15	246	31.43	9.49	0.45	21.94
334	72	15	247	31.56	9.53	0.45	22.03
335	72	15	248	31.69	9.57	0.45	22.12
336	72	15	249	31.80	9.60	0.45	22.20
337	72	15	250	31.93	9.64	0.45	22.29
338	72	15	251	32.06	9.68	0.45	22.38
339	72	15	252	32.19	9.72	0.45	22.47
340	72	15	253	32.32	9.76	0.45	22.56
341	72	15	254	32.45	9.80	0.45	22.65
342	72	15	255	32.58	9.84	0.45	22.74
343	72	15	256	32.70	9.87	0.45	22.83
344	72	15	257	32.83	9.91	0.45	22.92
345	72	15	258	32.96	9.95	0.45	23.01
346	72	15	259	33.08	9.99	0.45	23.09
347	72	15	260	33.21	10.03	0.45	23.18
348	72	15	261	33.34	10.07	0.45	23.27
349	72	15	262	33.47	10.11	0.45	23.36
350	72	15	263	33.59	10.14	0.45	23.45
351	72	15	264	33.72	10.18	0.45	23.54
352	72	15	265	33.85	10.22	0.45	23.63
353	72	15	266	33.98	10.26	0.45	23.72
354	72	15	267	34.11	10.30	0.45	23.81
355	72	15	268	34.24	10.34	0.45	23.90
356	72	15	269	34.35	10.37	0.45	23.98
357	72	15	270	34.48	10.41	0.45	24.07
358	72	15	271	34.61	10.45	0.45	24.16
359	72	15	272	34.74	10.49	0.45	24.25
360	72	15	273	34.87	10.53	0.45	24.34
361	72	15	274	35.00	10.57	0.45	24.43
362	72	15	275	35.13	10.61	0.45	24.52
363	72	15	276	35.25	10.64	0.45	24.61
364	72	15	277	35.38	10.68	0.45	24.70
365	72	15	278	35.51	10.72	0.45	24.79
366	72	15	279	35.63	10.76	0.45	24.87
367	72	15	280	35.76	10.80	0.45	24.96
368	72	15	281	35.89	10.84	0.45	25.05
369	72	15	282	36.02	10.88	0.45	25.14
370	72	15	283	36.14	10.91	0.45	25.23
371	72	15	284	36.27	10.95	0.45	25.32
372	72	15	285	36.40	10.99	0.45	25.41
373	72	15	286	36.53	11.03	0.45	25.50
374	72	15	287	36.66	11.07	0.45	25.59
375	72	15	288	36.79	11.11	0.45	25.68
376	72	15	289	36.90	11.14	0.45	25.76

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
377	72	15	290	37.03	11.18	0.45	25.85
378	72	15	291	37.16	11.22	0.45	25.94
379	72	15	292	37.29	11.26	0.45	26.03
380	72	15	293	37.42	11.30	0.45	26.12
381	72	15	294	37.55	11.34	0.45	26.21
382	72	15	295	37.68	11.38	0.45	26.30
383	72	15	296	37.80	11.41	0.45	26.39
384	72	15	297	37.93	11.45	0.45	26.48
385	72	15	298	38.06	11.49	0.45	26.57
386	72	15	299	38.18	11.53	0.45	26.65
387	72	15	300	38.31	11.57	0.45	26.74
388	72	15	301	38.44	11.61	0.45	26.83
389	72	15	302	38.57	11.65	0.45	26.92
390	72	15	303	38.69	11.68	0.45	27.01
391	72	15	304	38.82	11.72	0.45	27.10
392	72	15	305	38.95	11.76	0.45	27.19
393	72	15	306	39.08	11.80	0.45	27.28
394	72	15	307	39.21	11.84	0.45	27.37
395	72	15	308	39.34	11.88	0.45	27.46
396	72	15	309	39.45	11.91	0.45	27.54
397	72	15	310	39.58	11.95	0.45	27.63
398	72	15	311	39.71	11.99	0.45	27.72
399	72	15	312	39.84	12.03	0.45	27.81
400	72	15	313	39.97	12.07	0.45	27.90
401	72	15	314	40.10	12.11	0.45	27.99
402	72	15	315	40.23	12.15	0.45	28.08
403	72	15	316	40.35	12.18	0.45	28.17
404	72	15	317	40.48	12.22	0.45	28.26
405	72	15	318	40.61	12.26	0.45	28.35
406	72	15	319	40.73	12.30	0.45	28.43
407	72	15	320	40.86	12.34	0.45	28.52
408	72	15	321	40.99	12.38	0.45	28.61
409	72	15	322	41.12	12.42	0.45	28.70
410	72	15	323	41.24	12.45	0.45	28.79
411	72	15	324	41.37	12.49	0.45	28.88
412	72	15	325	41.50	12.53	0.45	28.97
413	72	15	326	41.63	12.57	0.45	29.06
414	72	15	327	41.76	12.61	0.45	29.15
415	72	15	328	41.89	12.65	0.45	29.24
416	72	15	329	42.00	12.68	0.45	29.32
417	72	15	330	42.13	12.72	0.45	29.41
418	72	15	331	42.26	12.76	0.45	29.50
419	72	15	332	42.39	12.80	0.45	29.59
420	72	15	333	42.52	12.84	0.45	29.68
421	72	15	334	42.65	12.88	0.45	29.77
422	72	15	335	42.78	12.92	0.45	29.86
423	72	15	336	42.90	12.95	0.45	29.95
424	72	15	337	43.03	12.99	0.45	30.04
425	72	15	338	43.16	13.03	0.45	30.13
426	72	15	339	43.28	13.07	0.45	30.21
427	72	15	340	43.41	13.11	0.45	30.30
428	72	15	341	43.54	13.15	0.45	30.39
429	72	15	342	43.67	13.19	0.45	30.48
430	72	15	343	43.79	13.22	0.45	30.57
431	72	15	344	43.92	13.26	0.45	30.66

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
432	72	15	345	44.05	13.30	0.45	30.75
433	72	15	346	44.18	13.34	0.45	30.84
434	72	15	347	44.31	13.38	0.45	30.93
435	72	15	348	44.44	13.42	0.45	31.02
436	72	15	349	44.55	13.45	0.45	31.10
437	72	15	350	44.68	13.49	0.45	31.19
438	72	15	351	44.81	13.53	0.45	31.28
439	72	15	352	44.94	13.57	0.45	31.37
440	72	15	353	45.07	13.61	0.45	31.46
441	72	15	354	45.20	13.65	0.45	31.55
442	72	15	355	45.33	13.69	0.45	31.64
443	72	15	356	45.45	13.72	0.45	31.73
444	72	15	357	45.58	13.76	0.45	31.82
445	72	15	358	45.71	13.80	0.45	31.91
446	72	15	359	45.83	13.84	0.45	31.99
447	72	15	360	45.96	13.88	0.45	32.08
448	72	15	361	46.09	13.92	0.45	32.17
449	72	15	362	46.22	13.96	0.45	32.26
450	72	15	363	46.34	13.99	0.45	32.35
451	72	15	364	46.47	14.03	0.45	32.44
452	72	15	365	46.60	14.07	0.45	32.53
453	72	15	366	46.73	14.11	0.45	32.62
454	72	15	367	46.86	14.15	0.45	32.71
455	72	15	368	46.99	14.19	0.45	32.80
456	72	15	369	47.10	14.22	0.45	32.88
457	72	15	370	47.23	14.26	0.45	32.97
458	72	15	371	47.36	14.30	0.45	33.06
459	72	15	372	47.49	14.34	0.45	33.15
460	72	15	373	47.62	14.38	0.45	33.24
461	72	15	374	47.75	14.42	0.45	33.33
462	72	15	375	47.88	14.46	0.45	33.42
463	72	15	376	48.00	14.49	0.45	33.51
464	72	15	377	48.13	14.53	0.45	33.60
465	72	15	378	48.26	14.57	0.45	33.69
466	72	15	379	48.38	14.61	0.45	33.77
467	72	15	380	48.51	14.65	0.45	33.86
468	72	15	381	48.64	14.69	0.45	33.95
469	72	15	382	48.77	14.73	0.45	34.04
470	72	15	383	48.89	14.76	0.45	34.13
471	72	15	384	49.02	14.80	0.45	34.22
472	72	15	385	49.15	14.84	0.45	34.31
473	72	15	386	49.28	14.88	0.45	34.40
474	72	15	387	49.41	14.92	0.45	34.49
475	72	15	388	49.54	14.96	0.45	34.58
476	72	15	389	49.65	14.99	0.45	34.66
477	72	15	390	49.78	15.03	0.45	34.75
478	72	15	391	49.91	15.07	0.45	34.84
479	72	15	392	50.04	15.11	0.45	34.93
480	72	15	393	50.17	15.15	0.45	35.02
481	72	15	394	50.30	15.19	0.45	35.11
482	72	15	395	50.43	15.23	0.45	35.20
483	72	15	396	50.55	15.26	0.45	35.29
484	72	15	397	50.68	15.30	0.45	35.38
485	72	15	398	50.81	15.34	0.45	35.47
486	72	15	399	50.93	15.38	0.45	35.55

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
487	72	15	400	51.06	15.42	0.45	35.64
488	72	15	401	51.19	15.46	0.45	35.73
489	72	15	402	51.32	15.50	0.45	35.82
490	72	15	403	51.44	15.53	0.45	35.91
491	72	15	404	51.57	15.57	0.45	36.00
492	72	15	405	51.70	15.61	0.45	36.09
493	72	15	406	51.83	15.65	0.45	36.18
494	72	15	407	51.96	15.69	0.45	36.27
495	72	15	408	52.09	15.73	0.45	36.36
496	72	15	409	52.20	15.76	0.45	36.44
497	72	15	410	52.33	15.80	0.45	36.53
498	72	15	411	52.46	15.84	0.45	36.62
499	72	15	412	52.59	15.88	0.45	36.71
500	72	15	413	52.72	15.92	0.45	36.80
501	72	15	414	52.85	15.96	0.45	36.89
502	72	15	415	52.98	16.00	0.45	36.98
503	72	15	416	53.10	16.03	0.45	37.07
504	72	15	417	53.23	16.07	0.45	37.16
505	72	15	418	53.36	16.11	0.45	37.25
506	72	15	419	53.48	16.15	0.45	37.33
507	72	15	420	53.61	16.19	0.45	37.42
508	72	15	421	53.74	16.23	0.45	37.51
509	72	15	422	53.87	16.27	0.45	37.60
510	72	15	423	53.99	16.30	0.45	37.69
511	72	15	424	54.12	16.34	0.45	37.78
512	72	15	425	54.25	16.38	0.45	37.87
513	72	15	426	54.38	16.42	0.45	37.96
514	72	15	427	54.51	16.46	0.45	38.05
515	72	15	428	54.64	16.50	0.45	38.14
516	72	15	429	54.75	16.53	0.45	38.22
517	72	15	430	54.88	16.57	0.45	38.31
518	72	15	431	55.01	16.61	0.45	38.40
519	72	15	432	55.14	16.65	0.45	38.49
520	72	15	433	55.27	16.69	0.45	38.58
521	72	15	434	55.40	16.73	0.45	38.67
522	72	15	435	55.53	16.77	0.45	38.76
523	72	15	436	55.65	16.80	0.45	38.85
524	72	15	437	55.78	16.84	0.45	38.94
525	72	15	438	55.91	16.88	0.45	39.03
526	72	15	439	56.03	16.92	0.45	39.11
527	72	15	440	56.16	16.96	0.45	39.20
528	72	15	441	56.29	17.00	0.45	39.29
529	72	15	442	56.42	17.04	0.45	39.38
530	72	15	443	56.54	17.07	0.45	39.47
531	72	15	444	56.67	17.11	0.45	39.56
532	72	15	445	56.80	17.15	0.45	39.65
533	72	15	446	56.93	17.19	0.45	39.74
534	72	15	447	57.06	17.23	0.45	39.83
535	72	15	448	57.19	17.27	0.45	39.92
536	72	15	449	57.30	17.30	0.45	40.00
537	72	15	450	57.43	17.34	0.45	40.09
538	72	15	451	57.56	17.38	0.45	40.18
539	72	15	452	57.69	17.42	0.45	40.27
540	72	15	453	57.82	17.46	0.45	40.36
541	72	15	454	57.95	17.50	0.45	40.45

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
542	72	15	455	58.08	17.54	0.45	40.54
543	72	15	456	58.20	17.57	0.45	40.63
544	72	15	457	58.33	17.61	0.45	40.72
545	72	15	458	58.46	17.65	0.45	40.81
546	72	15	459	58.58	17.69	0.45	40.89
547	72	15	460	58.71	17.73	0.45	40.98
548	72	15	461	58.84	17.77	0.45	41.07
549	72	15	462	58.97	17.81	0.45	41.16
550	72	15	463	59.09	17.84	0.45	41.25
551	72	15	464	59.22	17.88	0.45	41.34
552	72	15	465	59.35	17.92	0.45	41.43
553	72	15	466	59.48	17.96	0.45	41.52
554	72	15	467	59.61	18.00	0.45	41.61
555	72	15	468	59.74	18.04	0.45	41.70
556	72	15	469	59.85	18.07	0.45	41.78
557	72	15	470	59.98	18.11	0.45	41.87
558	72	15	471	60.11	18.15	0.45	41.96
559	72	15	472	60.24	18.19	0.45	42.05
560	72	15	473	60.37	18.23	0.45	42.14
561	72	15	474	60.50	18.27	0.45	42.23
562	72	15	475	60.63	18.31	0.45	42.32
563	72	15	476	60.75	18.34	0.45	42.41
564	72	15	477	60.88	18.38	0.45	42.50
565	72	15	478	61.01	18.42	0.45	42.59
566	72	15	479	61.13	18.46	0.45	42.67
567	72	15	480	61.26	18.50	0.45	42.76
568	72	15	481	61.39	18.54	0.45	42.85
569	72	15	482	61.52	18.58	0.45	42.94
570	72	15	483	61.64	18.61	0.45	43.03
571	72	15	484	61.77	18.65	0.45	43.12
572	72	15	485	61.90	18.69	0.45	43.21
573	72	15	486	62.03	18.73	0.45	43.30
574	72	15	487	62.16	18.77	0.45	43.39
575	72	15	488	62.22	18.79	0.45	43.43

If the employee's gross pay is over £575, go to page 71

Monthly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2001 to 5 April 2002

Use this table for:

- married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for:

- women aged 60 or over, see leaflet CA41
- women for whom you hold form CA2700, see table C
- married women or widows in a Contracted-out Money Purchase Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute:

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings 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 NIC rebate due on earnings in 1b	▼ Employer's contributions
£	£	£	£	£ P	£ 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	0.00
316	312	4	0	0.00	0.00	0.18	0.00
320	312	8	0	0.00	0.00	0.30	0.00
324	312	12	0	0.00	0.00	0.42	0.00
328	312	16	0	0.00	0.00	0.54	0.00
332	312	20	0	0.00	0.00	0.66	0.00
336	312	24	0	0.00	0.00	0.78	0.00
340	312	28	0	0.00	0.00	0.90	0.00
344	312	32	0	0.00	0.00	1.02	0.00
348	312	36	0	0.00	0.00	1.14	0.00
352	312	40	0	0.00	0.00	1.26	0.00
356	312	44	0	0.00	0.00	1.38	0.00
360	312	48	0	0.00	0.00	1.50	0.00
364	312	52	0	0.00	0.00	1.62	0.00
368	312	56	0	0.00	0.00	1.74	0.00
372	312	60	0	0.00	0.00	1.86	0.00
376	312	64	0	0.00	0.00	1.95	0.00
378	312	66	0	0.00	0.00	1.98	0.00
380	312	66	2	0.51	0.15	1.98	0.36
384	312	66	6	1.02	0.31	1.98	0.71
388	312	66	10	1.53	0.46	1.98	1.07
392	312	66	14	2.04	0.62	1.98	1.42
396	312	66	18	2.55	0.77	1.98	1.78
400	312	66	22	3.06	0.92	1.98	2.14
404	312	66	26	3.57	1.08	1.98	2.49
408	312	66	30	4.08	1.23	1.98	2.85
412	312	66	34	4.59	1.39	1.98	3.20
416	312	66	38	5.10	1.54	1.98	3.56
420	312	66	42	5.61	1.69	1.98	3.92
424	312	66	46	6.12	1.85	1.98	4.27

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
428	312	66	50	6.63	2.00	1.98	4.63
432	312	66	54	7.14	2.16	1.98	4.98
436	312	66	58	7.65	2.31	1.98	5.34
440	312	66	62	8.16	2.46	1.98	5.70
444	312	66	66	8.67	2.62	1.98	6.05
448	312	66	70	9.18	2.77	1.98	6.41
452	312	66	74	9.69	2.93	1.98	6.76
456	312	66	78	10.20	3.08	1.98	7.12
460	312	66	82	10.71	3.23	1.98	7.48
464	312	66	86	11.22	3.39	1.98	7.83
468	312	66	90	11.73	3.54	1.98	8.19
472	312	66	94	12.24	3.70	1.98	8.54
476	312	66	98	12.75	3.85	1.98	8.90
480	312	66	102	13.26	4.00	1.98	9.26
484	312	66	106	13.77	4.16	1.98	9.61
488	312	66	110	14.28	4.31	1.98	9.97
492	312	66	114	14.79	4.47	1.98	10.32
496	312	66	118	15.30	4.62	1.98	10.68
500	312	66	122	15.81	4.77	1.98	11.04
504	312	66	126	16.32	4.93	1.98	11.39
508	312	66	130	16.83	5.08	1.98	11.75
512	312	66	134	17.34	5.24	1.98	12.10
516	312	66	138	17.85	5.39	1.98	12.46
520	312	66	142	18.36	5.54	1.98	12.82
524	312	66	146	18.87	5.70	1.98	13.17
528	312	66	150	19.38	5.85	1.98	13.53
532	312	66	154	19.89	6.01	1.98	13.88
536	312	66	158	20.40	6.16	1.98	14.24
540	312	66	162	20.91	6.31	1.98	14.60
544	312	66	166	21.42	6.47	1.98	14.95
548	312	66	170	21.93	6.62	1.98	15.31
552	312	66	174	22.44	6.78	1.98	15.66
556	312	66	178	22.95	6.93	1.98	16.02
560	312	66	182	23.46	7.08	1.98	16.38
564	312	66	186	23.97	7.24	1.98	16.73
568	312	66	190	24.48	7.39	1.98	17.09
572	312	66	194	24.99	7.55	1.98	17.44
576	312	66	198	25.50	7.70	1.98	17.80
580	312	66	202	26.01	7.85	1.98	18.16
584	312	66	206	26.52	8.01	1.98	18.51
588	312	66	210	27.03	8.16	1.98	18.87
592	312	66	214	27.54	8.32	1.98	19.22
596	312	66	218	28.05	8.47	1.98	19.58
600	312	66	222	28.56	8.62	1.98	19.94
604	312	66	226	29.07	8.78	1.98	20.29
608	312	66	230	29.58	8.93	1.98	20.65
612	312	66	234	30.09	9.09	1.98	21.00
616	312	66	238	30.60	9.24	1.98	21.36
620	312	66	242	31.11	9.39	1.98	21.72
624	312	66	246	31.62	9.55	1.98	22.07
628	312	66	250	32.13	9.70	1.98	22.43
632	312	66	254	32.64	9.86	1.98	22.78
636	312	66	258	33.15	10.01	1.98	23.14
640	312	66	262	33.66	10.16	1.98	23.50
644	312	66	266	34.17	10.32	1.98	23.85

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
648	312	66	270	34.68	10.47	1.98	24.21
652	312	66	274	35.19	10.63	1.98	24.56
656	312	66	278	35.70	10.78	1.98	24.92
660	312	66	282	36.21	10.93	1.98	25.28
664	312	66	286	36.72	11.09	1.98	25.63
668	312	66	290	37.23	11.24	1.98	25.99
672	312	66	294	37.74	11.40	1.98	26.34
676	312	66	298	38.25	11.55	1.98	26.70
680	312	66	302	38.76	11.70	1.98	27.06
684	312	66	306	39.27	11.86	1.98	27.41
688	312	66	310	39.78	12.01	1.98	27.77
692	312	66	314	40.29	12.17	1.98	28.12
696	312	66	318	40.80	12.32	1.98	28.48
700	312	66	322	41.31	12.47	1.98	28.84
704	312	66	326	41.82	12.63	1.98	29.19
708	312	66	330	42.33	12.78	1.98	29.55
712	312	66	334	42.84	12.94	1.98	29.90
716	312	66	338	43.35	13.09	1.98	30.26
720	312	66	342	43.86	13.24	1.98	30.62
724	312	66	346	44.37	13.40	1.98	30.97
728	312	66	350	44.88	13.55	1.98	31.33
732	312	66	354	45.39	13.71	1.98	31.68
736	312	66	358	45.90	13.86	1.98	32.04
740	312	66	362	46.41	14.01	1.98	32.40
744	312	66	366	46.92	14.17	1.98	32.75
748	312	66	370	47.43	14.32	1.98	33.11
752	312	66	374	47.94	14.48	1.98	33.46
756	312	66	378	48.45	14.63	1.98	33.82
760	312	66	382	48.96	14.78	1.98	34.18
764	312	66	386	49.47	14.94	1.98	34.53
768	312	66	390	49.98	15.09	1.98	34.89
772	312	66	394	50.49	15.25	1.98	35.24
776	312	66	398	51.00	15.40	1.98	35.60
780	312	66	402	51.51	15.55	1.98	35.96
784	312	66	406	52.02	15.71	1.98	36.31
788	312	66	410	52.53	15.86	1.98	36.67
792	312	66	414	53.04	16.02	1.98	37.02
796	312	66	418	53.55	16.17	1.98	37.38
800	312	66	422	54.06	16.32	1.98	37.74
804	312	66	426	54.57	16.48	1.98	38.09
808	312	66	430	55.08	16.63	1.98	38.45
812	312	66	434	55.59	16.79	1.98	38.80
816	312	66	438	56.10	16.94	1.98	39.16
820	312	66	442	56.61	17.09	1.98	39.52
824	312	66	446	57.12	17.25	1.98	39.87
828	312	66	450	57.63	17.40	1.98	40.23
832	312	66	454	58.14	17.56	1.98	40.58
836	312	66	458	58.65	17.71	1.98	40.94
840	312	66	462	59.16	17.86	1.98	41.30
844	312	66	466	59.67	18.02	1.98	41.65
848	312	66	470	60.18	18.17	1.98	42.01
852	312	66	474	60.69	18.33	1.98	42.36
856	312	66	478	61.20	18.48	1.98	42.72
860	312	66	482	61.71	18.63	1.98	43.08
864	312	66	486	62.22	18.79	1.98	43.43

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£	£	£	£	£ P	£ P	£ P	£ P
868	312	66	490	62.73	18.94	1.98	43.79
872	312	66	494	63.24	19.10	1.98	44.14
876	312	66	498	63.75	19.25	1.98	44.50
880	312	66	502	64.26	19.40	1.98	44.86
884	312	66	506	64.77	19.56	1.98	45.21
888	312	66	510	65.28	19.71	1.98	45.57
892	312	66	514	65.79	19.87	1.98	45.92
896	312	66	518	66.30	20.02	1.98	46.28
900	312	66	522	66.81	20.17	1.98	46.64
904	312	66	526	67.32	20.33	1.98	46.99
908	312	66	530	67.83	20.48	1.98	47.35
912	312	66	534	68.34	20.64	1.98	47.70
916	312	66	538	68.85	20.79	1.98	48.06
920	312	66	542	69.36	20.94	1.98	48.42
924	312	66	546	69.87	21.10	1.98	48.77
928	312	66	550	70.38	21.25	1.98	49.13
932	312	66	554	70.89	21.41	1.98	49.48
936	312	66	558	71.40	21.56	1.98	49.84
940	312	66	562	71.91	21.71	1.98	50.20
944	312	66	566	72.42	21.87	1.98	50.55
948	312	66	570	72.93	22.02	1.98	50.91
952	312	66	574	73.44	22.18	1.98	51.26
956	312	66	578	73.95	22.33	1.98	51.62
960	312	66	582	74.46	22.48	1.98	51.98
964	312	66	586	74.97	22.64	1.98	52.33
968	312	66	590	75.48	22.79	1.98	52.69
972	312	66	594	75.99	22.95	1.98	53.04
976	312	66	598	76.50	23.10	1.98	53.40
980	312	66	602	77.01	23.25	1.98	53.76
984	312	66	606	77.52	23.41	1.98	54.11
988	312	66	610	78.03	23.56	1.98	54.47
992	312	66	614	78.54	23.72	1.98	54.82
996	312	66	618	79.05	23.87	1.98	55.18
1000	312	66	622	79.56	24.02	1.98	55.54
1004	312	66	626	80.07	24.18	1.98	55.89
1008	312	66	630	80.58	24.33	1.98	56.25
1012	312	66	634	81.09	24.49	1.98	56.60
1016	312	66	638	81.60	24.64	1.98	56.96
1020	312	66	642	82.11	24.79	1.98	57.32
1024	312	66	646	82.62	24.95	1.98	57.67
1028	312	66	650	83.13	25.10	1.98	58.03
1032	312	66	654	83.64	25.26	1.98	58.38
1036	312	66	658	84.15	25.41	1.98	58.74
1040	312	66	662	84.66	25.56	1.98	59.10
1044	312	66	666	85.17	25.72	1.98	59.45
1048	312	66	670	85.68	25.87	1.98	59.81
1052	312	66	674	86.19	26.03	1.98	60.16
1056	312	66	678	86.70	26.18	1.98	60.52
1060	312	66	682	87.21	26.33	1.98	60.88
1064	312	66	686	87.72	26.49	1.98	61.23
1068	312	66	690	88.23	26.64	1.98	61.59
1072	312	66	694	88.74	26.80	1.98	61.94
1076	312	66	698	89.25	26.95	1.98	62.30
1080	312	66	702	89.76	27.10	1.98	62.66
1084	312	66	706	90.27	27.26	1.98	63.01

Monthly table

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£	£	£	£	£ P	£ P	£ P	£ P
1088	312	66	710	90.78	27.41	1.98	63.37
1092	312	66	714	91.29	27.57	1.98	63.72
1096	312	66	718	91.80	27.72	1.98	64.08
1100	312	66	722	92.31	27.87	1.98	64.44
1104	312	66	726	92.82	28.03	1.98	64.79
1108	312	66	730	93.33	28.18	1.98	65.15
1112	312	66	734	93.84	28.34	1.98	65.50
1116	312	66	738	94.35	28.49	1.98	65.86
1120	312	66	742	94.86	28.64	1.98	66.22
1124	312	66	746	95.37	28.80	1.98	66.57
1128	312	66	750	95.88	28.95	1.98	66.93
1132	312	66	754	96.39	29.11	1.98	67.28
1136	312	66	758	96.90	29.26	1.98	67.64
1140	312	66	762	97.41	29.41	1.98	68.00
1144	312	66	766	97.92	29.57	1.98	68.35
1148	312	66	770	98.43	29.72	1.98	68.71
1152	312	66	774	98.94	29.88	1.98	69.06
1156	312	66	778	99.45	30.03	1.98	69.42
1160	312	66	782	99.96	30.18	1.98	69.78
1164	312	66	786	100.47	30.34	1.98	70.13
1168	312	66	790	100.98	30.49	1.98	70.49
1172	312	66	794	101.49	30.65	1.98	70.84
1176	312	66	798	102.00	30.80	1.98	71.20
1180	312	66	802	102.51	30.95	1.98	71.56
1184	312	66	806	103.02	31.11	1.98	71.91
1188	312	66	810	103.53	31.26	1.98	72.27
1192	312	66	814	104.04	31.42	1.98	72.62
1196	312	66	818	104.55	31.57	1.98	72.98
1200	312	66	822	105.06	31.72	1.98	73.34
1204	312	66	826	105.57	31.88	1.98	73.69
1208	312	66	830	106.08	32.03	1.98	74.05
1212	312	66	834	106.59	32.19	1.98	74.40
1216	312	66	838	107.10	32.34	1.98	74.76
1220	312	66	842	107.61	32.49	1.98	75.12
1224	312	66	846	108.12	32.65	1.98	75.47
1228	312	66	850	108.63	32.80	1.98	75.83
1232	312	66	854	109.14	32.96	1.98	76.18
1236	312	66	858	109.65	33.11	1.98	76.54
1240	312	66	862	110.16	33.26	1.98	76.90
1244	312	66	866	110.67	33.42	1.98	77.25
1248	312	66	870	111.18	33.57	1.98	77.61
1252	312	66	874	111.69	33.73	1.98	77.96
1256	312	66	878	112.20	33.88	1.98	78.32
1260	312	66	882	112.71	34.03	1.98	78.68
1264	312	66	886	113.22	34.19	1.98	79.03
1268	312	66	890	113.73	34.34	1.98	79.39
1272	312	66	894	114.24	34.50	1.98	79.74
1276	312	66	898	114.75	34.65	1.98	80.10
1280	312	66	902	115.26	34.80	1.98	80.46
1284	312	66	906	115.77	34.96	1.98	80.81
1288	312	66	910	116.28	35.11	1.98	81.17
1292	312	66	914	116.79	35.27	1.98	81.52
1296	312	66	918	117.30	35.42	1.98	81.88
1300	312	66	922	117.81	35.57	1.98	82.24
1304	312	66	926	118.32	35.73	1.98	82.59

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£	£	£	£	£ P	£ P	£ P	£ P
1308	312	66	930	118.83	35.88	1.98	82.95
1312	312	66	934	119.34	36.04	1.98	83.30
1316	312	66	938	119.85	36.19	1.98	83.66
1320	312	66	942	120.36	36.34	1.98	84.02
1324	312	66	946	120.87	36.50	1.98	84.37
1328	312	66	950	121.38	36.65	1.98	84.73
1332	312	66	954	121.89	36.81	1.98	85.08
1336	312	66	958	122.40	36.96	1.98	85.44
1340	312	66	962	122.91	37.11	1.98	85.80
1344	312	66	966	123.42	37.27	1.98	86.15
1348	312	66	970	123.93	37.42	1.98	86.51
1352	312	66	974	124.44	37.58	1.98	86.86
1356	312	66	978	124.95	37.73	1.98	87.22
1360	312	66	982	125.46	37.88	1.98	87.58
1364	312	66	986	125.97	38.04	1.98	87.93
1368	312	66	990	126.48	38.19	1.98	88.29
1372	312	66	994	126.99	38.35	1.98	88.64
1376	312	66	998	127.50	38.50	1.98	89.00
1380	312	66	1002	128.01	38.65	1.98	89.36
1384	312	66	1006	128.52	38.81	1.98	89.71
1388	312	66	1010	129.03	38.96	1.98	90.07
1392	312	66	1014	129.54	39.12	1.98	90.42
1396	312	66	1018	130.05	39.27	1.98	90.78
1400	312	66	1022	130.56	39.42	1.98	91.14
1404	312	66	1026	131.07	39.58	1.98	91.49
1408	312	66	1030	131.58	39.73	1.98	91.85
1412	312	66	1034	132.09	39.89	1.98	92.20
1416	312	66	1038	132.60	40.04	1.98	92.56
1420	312	66	1042	133.11	40.19	1.98	92.92
1424	312	66	1046	133.62	40.35	1.98	93.27
1428	312	66	1050	134.13	40.50	1.98	93.63
1432	312	66	1054	134.64	40.66	1.98	93.98
1436	312	66	1058	135.15	40.81	1.98	94.34
1440	312	66	1062	135.66	40.96	1.98	94.70
1444	312	66	1066	136.17	41.12	1.98	95.05
1448	312	66	1070	136.68	41.27	1.98	95.41
1452	312	66	1074	137.19	41.43	1.98	95.76
1456	312	66	1078	137.70	41.58	1.98	96.12
1460	312	66	1082	138.21	41.73	1.98	96.48
1464	312	66	1086	138.72	41.89	1.98	96.83
1468	312	66	1090	139.23	42.04	1.98	97.19
1472	312	66	1094	139.74	42.20	1.98	97.54
1476	312	66	1098	140.25	42.35	1.98	97.90
1480	312	66	1102	140.76	42.50	1.98	98.26
1484	312	66	1106	141.27	42.66	1.98	98.61
1488	312	66	1110	141.78	42.81	1.98	98.97
1492	312	66	1114	142.29	42.97	1.98	99.32
1496	312	66	1118	142.80	43.12	1.98	99.68
1500	312	66	1122	143.31	43.27	1.98	100.04
1504	312	66	1126	143.82	43.43	1.98	100.39
1508	312	66	1130	144.33	43.58	1.98	100.75
1512	312	66	1134	144.84	43.74	1.98	101.10
1516	312	66	1138	145.35	43.89	1.98	101.46
1520	312	66	1142	145.86	44.04	1.98	101.82
1524	312	66	1146	146.37	44.20	1.98	102.17

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1528	312	66	1150	146.88	44.35	1.98	102.53
1532	312	66	1154	147.39	44.51	1.98	102.88
1536	312	66	1158	147.90	44.66	1.98	103.24
1540	312	66	1162	148.41	44.81	1.98	103.60
1544	312	66	1166	148.92	44.97	1.98	103.95
1548	312	66	1170	149.43	45.12	1.98	104.31
1552	312	66	1174	149.94	45.28	1.98	104.66
1556	312	66	1178	150.45	45.43	1.98	105.02
1560	312	66	1182	150.96	45.58	1.98	105.38
1564	312	66	1186	151.47	45.74	1.98	105.73
1568	312	66	1190	151.98	45.89	1.98	106.09
1572	312	66	1194	152.49	46.05	1.98	106.44
1576	312	66	1198	153.00	46.20	1.98	106.80
1580	312	66	1202	153.51	46.35	1.98	107.16
1584	312	66	1206	154.02	46.51	1.98	107.51
1588	312	66	1210	154.53	46.66	1.98	107.87
1592	312	66	1214	155.04	46.82	1.98	108.22
1596	312	66	1218	155.55	46.97	1.98	108.58
1600	312	66	1222	156.06	47.12	1.98	108.94
1604	312	66	1226	156.57	47.28	1.98	109.29
1608	312	66	1230	157.08	47.43	1.98	109.65
1612	312	66	1234	157.59	47.59	1.98	110.00
1616	312	66	1238	158.10	47.74	1.98	110.36
1620	312	66	1242	158.61	47.89	1.98	110.72
1624	312	66	1246	159.12	48.05	1.98	111.07
1628	312	66	1250	159.63	48.20	1.98	111.43
1632	312	66	1254	160.14	48.36	1.98	111.78
1636	312	66	1258	160.65	48.51	1.98	112.14
1640	312	66	1262	161.16	48.66	1.98	112.50
1644	312	66	1266	161.67	48.82	1.98	112.85
1648	312	66	1270	162.18	48.97	1.98	113.21
1652	312	66	1274	162.69	49.13	1.98	113.56
1656	312	66	1278	163.20	49.28	1.98	113.92
1660	312	66	1282	163.71	49.43	1.98	114.28
1664	312	66	1286	164.22	49.59	1.98	114.63
1668	312	66	1290	164.73	49.74	1.98	114.99
1672	312	66	1294	165.24	49.90	1.98	115.34
1676	312	66	1298	165.75	50.05	1.98	115.70
1680	312	66	1302	166.26	50.20	1.98	116.06
1684	312	66	1306	166.77	50.36	1.98	116.41
1688	312	66	1310	167.28	50.51	1.98	116.77
1692	312	66	1314	167.79	50.67	1.98	117.12
1696	312	66	1318	168.30	50.82	1.98	117.48
1700	312	66	1322	168.81	50.97	1.98	117.84
1704	312	66	1326	169.32	51.13	1.98	118.19
1708	312	66	1330	169.83	51.28	1.98	118.55
1712	312	66	1334	170.34	51.44	1.98	118.90
1716	312	66	1338	170.85	51.59	1.98	119.26
1720	312	66	1342	171.36	51.74	1.98	119.62
1724	312	66	1346	171.87	51.90	1.98	119.97
1728	312	66	1350	172.38	52.05	1.98	120.33
1732	312	66	1354	172.89	52.21	1.98	120.68
1736	312	66	1358	173.40	52.36	1.98	121.04
1740	312	66	1362	173.91	52.51	1.98	121.40
1744	312	66	1366	174.42	52.67	1.98	121.75

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1748	312	66	1370	174.93	52.82	1.98	122.11
1752	312	66	1374	175.44	52.98	1.98	122.46
1756	312	66	1378	175.95	53.13	1.98	122.82
1760	312	66	1382	176.46	53.28	1.98	123.18
1764	312	66	1386	176.97	53.44	1.98	123.53
1768	312	66	1390	177.48	53.59	1.98	123.89
1772	312	66	1394	177.99	53.75	1.98	124.24
1776	312	66	1398	178.50	53.90	1.98	124.60
1780	312	66	1402	179.01	54.05	1.98	124.96
1784	312	66	1406	179.52	54.21	1.98	125.31
1788	312	66	1410	180.03	54.36	1.98	125.67
1792	312	66	1414	180.54	54.52	1.98	126.02
1796	312	66	1418	181.05	54.67	1.98	126.38
1800	312	66	1422	181.56	54.82	1.98	126.74
1804	312	66	1426	182.07	54.98	1.98	127.09
1808	312	66	1430	182.58	55.13	1.98	127.45
1812	312	66	1434	183.09	55.29	1.98	127.80
1816	312	66	1438	183.60	55.44	1.98	128.16
1820	312	66	1442	184.11	55.59	1.98	128.52
1824	312	66	1446	184.62	55.75	1.98	128.87
1828	312	66	1450	185.13	55.90	1.98	129.23
1832	312	66	1454	185.64	56.06	1.98	129.58
1836	312	66	1458	186.15	56.21	1.98	129.94
1840	312	66	1462	186.66	56.36	1.98	130.30
1844	312	66	1466	187.17	56.52	1.98	130.65
1848	312	66	1470	187.68	56.67	1.98	131.01
1852	312	66	1474	188.19	56.83	1.98	131.36
1856	312	66	1478	188.70	56.98	1.98	131.72
1860	312	66	1482	189.21	57.13	1.98	132.08
1864	312	66	1486	189.72	57.29	1.98	132.43
1868	312	66	1490	190.23	57.44	1.98	132.79
1872	312	66	1494	190.74	57.60	1.98	133.14
1876	312	66	1498	191.25	57.75	1.98	133.50
1880	312	66	1502	191.76	57.90	1.98	133.86
1884	312	66	1506	192.27	58.06	1.98	134.21
1888	312	66	1510	192.78	58.21	1.98	134.57
1892	312	66	1514	193.29	58.37	1.98	134.92
1896	312	66	1518	193.80	58.52	1.98	135.28
1900	312	66	1522	194.31	58.67	1.98	135.64
1904	312	66	1526	194.82	58.83	1.98	135.99
1908	312	66	1530	195.33	58.98	1.98	136.35
1912	312	66	1534	195.84	59.14	1.98	136.70
1916	312	66	1538	196.35	59.29	1.98	137.06
1920	312	66	1542	196.86	59.44	1.98	137.42
1924	312	66	1546	197.37	59.60	1.98	137.77
1928	312	66	1550	197.88	59.75	1.98	138.13
1932	312	66	1554	198.39	59.91	1.98	138.48
1936	312	66	1558	198.90	60.06	1.98	138.84
1940	312	66	1562	199.41	60.21	1.98	139.20
1944	312	66	1566	199.92	60.37	1.98	139.55
1948	312	66	1570	200.43	60.52	1.98	139.91
1952	312	66	1574	200.94	60.68	1.98	140.26
1956	312	66	1578	201.45	60.83	1.98	140.62
1960	312	66	1582	201.96	60.98	1.98	140.98
1964	312	66	1586	202.47	61.14	1.98	141.33

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1968	312	66	1590	202.98	61.29	1.98	141.69
1972	312	66	1594	203.49	61.45	1.98	142.04
1976	312	66	1598	204.00	61.60	1.98	142.40
1980	312	66	1602	204.51	61.75	1.98	142.76
1984	312	66	1606	205.02	61.91	1.98	143.11
1988	312	66	1610	205.53	62.06	1.98	143.47
1992	312	66	1614	206.04	62.22	1.98	143.82
1996	312	66	1618	206.55	62.37	1.98	144.18
2000	312	66	1622	207.06	62.52	1.98	144.54
2004	312	66	1626	207.57	62.68	1.98	144.89
2008	312	66	1630	208.08	62.83	1.98	145.25
2012	312	66	1634	208.59	62.99	1.98	145.60
2016	312	66	1638	209.10	63.14	1.98	145.96
2020	312	66	1642	209.61	63.29	1.98	146.32
2024	312	66	1646	210.12	63.45	1.98	146.67
2028	312	66	1650	210.63	63.60	1.98	147.03
2032	312	66	1654	211.14	63.76	1.98	147.38
2036	312	66	1658	211.65	63.91	1.98	147.74
2040	312	66	1662	212.16	64.06	1.98	148.10
2044	312	66	1666	212.67	64.22	1.98	148.45
2048	312	66	1670	213.18	64.37	1.98	148.81
2052	312	66	1674	213.69	64.53	1.98	149.16
2056	312	66	1678	214.20	64.68	1.98	149.52
2060	312	66	1682	214.71	64.83	1.98	149.88
2064	312	66	1686	215.22	64.99	1.98	150.23
2068	312	66	1690	215.73	65.14	1.98	150.59
2072	312	66	1694	216.24	65.30	1.98	150.94
2076	312	66	1698	216.75	65.45	1.98	151.30
2080	312	66	1702	217.26	65.60	1.98	151.66
2084	312	66	1706	217.77	65.76	1.98	152.01
2088	312	66	1710	218.28	65.91	1.98	152.37
2092	312	66	1714	218.79	66.07	1.98	152.72
2096	312	66	1718	219.30	66.22	1.98	153.08
2100	312	66	1722	219.81	66.37	1.98	153.44
2104	312	66	1726	220.32	66.53	1.98	153.79
2108	312	66	1730	220.83	66.68	1.98	154.15
2112	312	66	1734	221.34	66.84	1.98	154.50
2116	312	66	1738	221.85	66.99	1.98	154.86
2120	312	66	1742	222.36	67.14	1.98	155.22
2124	312	66	1746	222.87	67.30	1.98	155.57
2128	312	66	1750	223.38	67.45	1.98	155.93
2132	312	66	1754	223.89	67.61	1.98	156.28
2136	312	66	1758	224.40	67.76	1.98	156.64
2140	312	66	1762	224.91	67.91	1.98	157.00
2144	312	66	1766	225.42	68.07	1.98	157.35
2148	312	66	1770	225.93	68.22	1.98	157.71
2152	312	66	1774	226.44	68.38	1.98	158.06
2156	312	66	1778	226.95	68.53	1.98	158.42
2160	312	66	1782	227.46	68.68	1.98	158.78
2164	312	66	1786	227.97	68.84	1.98	159.13
2168	312	66	1790	228.48	68.99	1.98	159.49
2172	312	66	1794	228.99	69.15	1.98	159.84
2176	312	66	1798	229.50	69.30	1.98	160.20
2180	312	66	1802	230.01	69.45	1.98	160.56
2184	312	66	1806	230.52	69.61	1.98	160.91

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
2188	312	66	1810	231.03	69.76	1.98	161.27
2192	312	66	1814	231.54	69.92	1.98	161.62
2196	312	66	1818	232.05	70.07	1.98	161.98
2200	312	66	1822	232.56	70.22	1.98	162.34
2204	312	66	1826	233.07	70.38	1.98	162.69
2208	312	66	1830	233.58	70.53	1.98	163.05
2212	312	66	1834	234.09	70.69	1.98	163.40
2216	312	66	1838	234.60	70.84	1.98	163.76
2220	312	66	1842	235.11	70.99	1.98	164.12
2224	312	66	1846	235.62	71.15	1.98	164.47
2228	312	66	1850	236.13	71.30	1.98	164.83
2232	312	66	1854	236.64	71.46	1.98	165.18
2236	312	66	1858	237.15	71.61	1.98	165.54
2240	312	66	1862	237.66	71.76	1.98	165.90
2244	312	66	1866	238.17	71.92	1.98	166.25
2248	312	66	1870	238.68	72.07	1.98	166.61
2252	312	66	1874	239.19	72.23	1.98	166.96
2256	312	66	1878	239.70	72.38	1.98	167.32
2260	312	66	1882	240.21	72.53	1.98	167.68
2264	312	66	1886	240.72	72.69	1.98	168.03
2268	312	66	1890	241.23	72.84	1.98	168.39
2272	312	66	1894	241.74	73.00	1.98	168.74
2276	312	66	1898	242.25	73.15	1.98	169.10
2280	312	66	1902	242.76	73.30	1.98	169.46
2284	312	66	1906	243.27	73.46	1.98	169.81
2288	312	66	1910	243.78	73.61	1.98	170.17
2292	312	66	1914	244.29	73.77	1.98	170.52
2296	312	66	1918	244.80	73.92	1.98	170.88
2300	312	66	1922	245.31	74.07	1.98	171.24
2304	312	66	1926	245.82	74.23	1.98	171.59
2308	312	66	1930	246.33	74.38	1.98	171.95
2312	312	66	1934	246.84	74.54	1.98	172.30
2316	312	66	1938	247.35	74.69	1.98	172.66
2320	312	66	1942	247.86	74.84	1.98	173.02
2324	312	66	1946	248.37	75.00	1.98	173.37
2328	312	66	1950	248.88	75.15	1.98	173.73
2332	312	66	1954	249.39	75.31	1.98	174.08
2336	312	66	1958	249.90	75.46	1.98	174.44
2340	312	66	1962	250.41	75.61	1.98	174.80
2344	312	66	1966	250.92	75.77	1.98	175.15
2348	312	66	1970	251.43	75.92	1.98	175.51
2352	312	66	1974	251.94	76.08	1.98	175.86
2356	312	66	1978	252.45	76.23	1.98	176.22
2360	312	66	1982	252.96	76.38	1.98	176.58
2364	312	66	1986	253.47	76.54	1.98	176.93
2368	312	66	1990	253.98	76.69	1.98	177.29
2372	312	66	1994	254.49	76.85	1.98	177.64
2376	312	66	1998	255.00	77.00	1.98	178.00
2380	312	66	2002	255.51	77.15	1.98	178.36
2384	312	66	2006	256.02	77.31	1.98	178.71
2388	312	66	2010	256.53	77.46	1.98	179.07
2392	312	66	2014	257.04	77.62	1.98	179.42
2396	312	66	2018	257.55	77.77	1.98	179.78
2400	312	66	2022	258.06	77.92	1.98	180.14
2404	312	66	2026	258.57	78.08	1.98	180.49

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
2408	312	66	2030	259.08	78.23	1.98	180.85
2412	312	66	2034	259.59	78.39	1.98	181.20
2416	312	66	2038	260.10	78.54	1.98	181.56
2420	312	66	2042	260.61	78.69	1.98	181.92
2424	312	66	2046	261.12	78.85	1.98	182.27
2428	312	66	2050	261.63	79.00	1.98	182.63
2432	312	66	2054	262.14	79.16	1.98	182.98
2436	312	66	2058	262.65	79.31	1.98	183.34
2440	312	66	2062	263.16	79.46	1.98	183.70
2444	312	66	2066	263.67	79.62	1.98	184.05
2448	312	66	2070	264.18	79.77	1.98	184.41
2452	312	66	2074	264.69	79.93	1.98	184.76
2456	312	66	2078	265.20	80.08	1.98	185.12
2460	312	66	2082	265.71	80.23	1.98	185.48
2464	312	66	2086	266.22	80.39	1.98	185.83
2468	312	66	2090	266.73	80.54	1.98	186.19
2472	312	66	2094	267.24	80.70	1.98	186.54
2476	312	66	2098	267.75	80.85	1.98	186.90
2480	312	66	2102	268.26	81.00	1.98	187.26
2484	312	66	2106	268.77	81.16	1.98	187.61
2488	312	66	2110	269.28	81.31	1.98	187.97
2492	312	66	2114	269.54	81.39	1.98	188.15

If the employee's gross pay is over £2492, go to page 71

Weekly table for Contracted-out Salary Related employer only contributions for use from 6 April 2001 to 5 April 2002

Use this table for:

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

Do not use this table for:

- employees who are State pension age (65 for men, 60 for women) or over, see leaflet CA41
- employees in a Contracted-out Money Purchase Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute:

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ 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
73	72	1	0	0.00	0.04
74	72	2	0	0.00	0.07
75	72	3	0	0.00	0.10
76	72	4	0	0.00	0.13
77	72	5	0	0.00	0.16
78	72	6	0	0.00	0.19
79	72	7	0	0.00	0.22
80	72	8	0	0.00	0.25
81	72	9	0	0.00	0.28
82	72	10	0	0.00	0.31
83	72	11	0	0.00	0.34
84	72	12	0	0.00	0.37
85	72	13	0	0.00	0.40
86	72	14	0	0.00	0.43
87	72	15	0	0.00	0.45
88	72	15	1	0.13	0.45
89	72	15	2	0.22	0.45
90	72	15	3	0.31	0.45
91	72	15	4	0.40	0.45
92	72	15	5	0.49	0.45
93	72	15	6	0.58	0.45
94	72	15	7	0.67	0.45
95	72	15	8	0.76	0.45
96	72	15	9	0.84	0.45
97	72	15	10	0.93	0.45
98	72	15	11	1.02	0.45
99	72	15	12	1.11	0.45
100	72	15	13	1.20	0.45
101	72	15	14	1.29	0.45

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
102	72	15	15	1.38	0.45
103	72	15	16	1.47	0.45
104	72	15	17	1.56	0.45
105	72	15	18	1.65	0.45
106	72	15	19	1.73	0.45
107	72	15	20	1.82	0.45
108	72	15	21	1.91	0.45
109	72	15	22	2.00	0.45
110	72	15	23	2.09	0.45
111	72	15	24	2.18	0.45
112	72	15	25	2.27	0.45
113	72	15	26	2.36	0.45
114	72	15	27	2.45	0.45
115	72	15	28	2.54	0.45
116	72	15	29	2.62	0.45
117	72	15	30	2.71	0.45
118	72	15	31	2.80	0.45
119	72	15	32	2.89	0.45
120	72	15	33	2.98	0.45
121	72	15	34	3.07	0.45
122	72	15	35	3.16	0.45
123	72	15	36	3.25	0.45
124	72	15	37	3.34	0.45
125	72	15	38	3.43	0.45
126	72	15	39	3.51	0.45
127	72	15	40	3.60	0.45
128	72	15	41	3.69	0.45
129	72	15	42	3.78	0.45
130	72	15	43	3.87	0.45
131	72	15	44	3.96	0.45
132	72	15	45	4.05	0.45
133	72	15	46	4.14	0.45
134	72	15	47	4.23	0.45
135	72	15	48	4.32	0.45
136	72	15	49	4.40	0.45
137	72	15	50	4.49	0.45
138	72	15	51	4.58	0.45
139	72	15	52	4.67	0.45
140	72	15	53	4.76	0.45
141	72	15	54	4.85	0.45
142	72	15	55	4.94	0.45
143	72	15	56	5.03	0.45
144	72	15	57	5.12	0.45
145	72	15	58	5.21	0.45
146	72	15	59	5.29	0.45
147	72	15	60	5.38	0.45
148	72	15	61	5.47	0.45
149	72	15	62	5.56	0.45
150	72	15	63	5.65	0.45
151	72	15	64	5.74	0.45
152	72	15	65	5.83	0.45
153	72	15	66	5.92	0.45
154	72	15	67	6.01	0.45
155	72	15	68	6.10	0.45
156	72	15	69	6.18	0.45

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
157	72	15	70	6.27	0.45
158	72	15	71	6.36	0.45
159	72	15	72	6.45	0.45
160	72	15	73	6.54	0.45
161	72	15	74	6.63	0.45
162	72	15	75	6.72	0.45
163	72	15	76	6.81	0.45
164	72	15	77	6.90	0.45
165	72	15	78	6.99	0.45
166	72	15	79	7.07	0.45
167	72	15	80	7.16	0.45
168	72	15	81	7.25	0.45
169	72	15	82	7.34	0.45
170	72	15	83	7.43	0.45
171	72	15	84	7.52	0.45
172	72	15	85	7.61	0.45
173	72	15	86	7.70	0.45
174	72	15	87	7.79	0.45
175	72	15	88	7.88	0.45
176	72	15	89	7.96	0.45
177	72	15	90	8.05	0.45
178	72	15	91	8.14	0.45
179	72	15	92	8.23	0.45
180	72	15	93	8.32	0.45
181	72	15	94	8.41	0.45
182	72	15	95	8.50	0.45
183	72	15	96	8.59	0.45
184	72	15	97	8.68	0.45
185	72	15	98	8.77	0.45
186	72	15	99	8.85	0.45
187	72	15	100	8.94	0.45
188	72	15	101	9.03	0.45
189	72	15	102	9.12	0.45
190	72	15	103	9.21	0.45
191	72	15	104	9.30	0.45
192	72	15	105	9.39	0.45
193	72	15	106	9.48	0.45
194	72	15	107	9.57	0.45
195	72	15	108	9.66	0.45
196	72	15	109	9.74	0.45
197	72	15	110	9.83	0.45
198	72	15	111	9.92	0.45
199	72	15	112	10.01	0.45
200	72	15	113	10.10	0.45
201	72	15	114	10.19	0.45
202	72	15	115	10.28	0.45
203	72	15	116	10.37	0.45
204	72	15	117	10.46	0.45
205	72	15	118	10.55	0.45
206	72	15	119	10.63	0.45
207	72	15	120	10.72	0.45
208	72	15	121	10.81	0.45
209	72	15	122	10.90	0.45
210	72	15	123	10.99	0.45
211	72	15	124	11.08	0.45

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
212	72	15	125	11.17	0.45
213	72	15	126	11.26	0.45
214	72	15	127	11.35	0.45
215	72	15	128	11.44	0.45
216	72	15	129	11.52	0.45
217	72	15	130	11.61	0.45
218	72	15	131	11.70	0.45
219	72	15	132	11.79	0.45
220	72	15	133	11.88	0.45
221	72	15	134	11.97	0.45
222	72	15	135	12.06	0.45
223	72	15	136	12.15	0.45
224	72	15	137	12.24	0.45
225	72	15	138	12.33	0.45
226	72	15	139	12.41	0.45
227	72	15	140	12.50	0.45
228	72	15	141	12.59	0.45
229	72	15	142	12.68	0.45
230	72	15	143	12.77	0.45
231	72	15	144	12.86	0.45
232	72	15	145	12.95	0.45
233	72	15	146	13.04	0.45
234	72	15	147	13.13	0.45
235	72	15	148	13.22	0.45
236	72	15	149	13.30	0.45
237	72	15	150	13.39	0.45
238	72	15	151	13.48	0.45
239	72	15	152	13.57	0.45
240	72	15	153	13.66	0.45
241	72	15	154	13.75	0.45
242	72	15	155	13.84	0.45
243	72	15	156	13.93	0.45
244	72	15	157	14.02	0.45
245	72	15	158	14.11	0.45
246	72	15	159	14.19	0.45
247	72	15	160	14.28	0.45
248	72	15	161	14.37	0.45
249	72	15	162	14.46	0.45
250	72	15	163	14.55	0.45
251	72	15	164	14.64	0.45
252	72	15	165	14.73	0.45
253	72	15	166	14.82	0.45
254	72	15	167	14.91	0.45
255	72	15	168	15.00	0.45
256	72	15	169	15.08	0.45
257	72	15	170	15.17	0.45
258	72	15	171	15.26	0.45
259	72	15	172	15.35	0.45
260	72	15	173	15.44	0.45
261	72	15	174	15.53	0.45
262	72	15	175	15.62	0.45
263	72	15	176	15.71	0.45
264	72	15	177	15.80	0.45
265	72	15	178	15.89	0.45
266	72	15	179	15.97	0.45

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
267	72	15	180	16.06	0.45
268	72	15	181	16.15	0.45
269	72	15	182	16.24	0.45
270	72	15	183	16.33	0.45
271	72	15	184	16.42	0.45
272	72	15	185	16.51	0.45
273	72	15	186	16.60	0.45
274	72	15	187	16.69	0.45
275	72	15	188	16.78	0.45
276	72	15	189	16.86	0.45
277	72	15	190	16.95	0.45
278	72	15	191	17.04	0.45
279	72	15	192	17.13	0.45
280	72	15	193	17.22	0.45
281	72	15	194	17.31	0.45
282	72	15	195	17.40	0.45
283	72	15	196	17.49	0.45
284	72	15	197	17.58	0.45
285	72	15	198	17.67	0.45
286	72	15	199	17.75	0.45
287	72	15	200	17.84	0.45
288	72	15	201	17.93	0.45
289	72	15	202	18.02	0.45
290	72	15	203	18.11	0.45
291	72	15	204	18.20	0.45
292	72	15	205	18.29	0.45
293	72	15	206	18.38	0.45
294	72	15	207	18.47	0.45
295	72	15	208	18.56	0.45
296	72	15	209	18.64	0.45
297	72	15	210	18.73	0.45
298	72	15	211	18.82	0.45
299	72	15	212	18.91	0.45
300	72	15	213	19.00	0.45
301	72	15	214	19.09	0.45
302	72	15	215	19.18	0.45
303	72	15	216	19.27	0.45
304	72	15	217	19.36	0.45
305	72	15	218	19.45	0.45
306	72	15	219	19.53	0.45
307	72	15	220	19.62	0.45
308	72	15	221	19.71	0.45
309	72	15	222	19.80	0.45
310	72	15	223	19.89	0.45
311	72	15	224	19.98	0.45
312	72	15	225	20.07	0.45
313	72	15	226	20.16	0.45
314	72	15	227	20.25	0.45
315	72	15	228	20.34	0.45
316	72	15	229	20.42	0.45
317	72	15	230	20.51	0.45
318	72	15	231	20.60	0.45
319	72	15	232	20.69	0.45
320	72	15	233	20.78	0.45
321	72	15	234	20.87	0.45

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
322	72	15	235	20.96	0.45
323	72	15	236	21.05	0.45
324	72	15	237	21.14	0.45
325	72	15	238	21.23	0.45
326	72	15	239	21.31	0.45
327	72	15	240	21.40	0.45
328	72	15	241	21.49	0.45
329	72	15	242	21.58	0.45
330	72	15	243	21.67	0.45
331	72	15	244	21.76	0.45
332	72	15	245	21.85	0.45
333	72	15	246	21.94	0.45
334	72	15	247	22.03	0.45
335	72	15	248	22.12	0.45
336	72	15	249	22.20	0.45
337	72	15	250	22.29	0.45
338	72	15	251	22.38	0.45
339	72	15	252	22.47	0.45
340	72	15	253	22.56	0.45
341	72	15	254	22.65	0.45
342	72	15	255	22.74	0.45
343	72	15	256	22.83	0.45
344	72	15	257	22.92	0.45
345	72	15	258	23.01	0.45
346	72	15	259	23.09	0.45
347	72	15	260	23.18	0.45
348	72	15	261	23.27	0.45
349	72	15	262	23.36	0.45
350	72	15	263	23.45	0.45
351	72	15	264	23.54	0.45
352	72	15	265	23.63	0.45
353	72	15	266	23.72	0.45
354	72	15	267	23.81	0.45
355	72	15	268	23.90	0.45
356	72	15	269	23.98	0.45
357	72	15	270	24.07	0.45
358	72	15	271	24.16	0.45
359	72	15	272	24.25	0.45
360	72	15	273	24.34	0.45
361	72	15	274	24.43	0.45
362	72	15	275	24.52	0.45
363	72	15	276	24.61	0.45
364	72	15	277	24.70	0.45
365	72	15	278	24.79	0.45
366	72	15	279	24.87	0.45
367	72	15	280	24.96	0.45
368	72	15	281	25.05	0.45
369	72	15	282	25.14	0.45
370	72	15	283	25.23	0.45
371	72	15	284	25.32	0.45
372	72	15	285	25.41	0.45
373	72	15	286	25.50	0.45
374	72	15	287	25.59	0.45
375	72	15	288	25.68	0.45
376	72	15	289	25.76	0.45

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
377	72	15	290	25.85	0.45
378	72	15	291	25.94	0.45
379	72	15	292	26.03	0.45
380	72	15	293	26.12	0.45
381	72	15	294	26.21	0.45
382	72	15	295	26.30	0.45
383	72	15	296	26.39	0.45
384	72	15	297	26.48	0.45
385	72	15	298	26.57	0.45
386	72	15	299	26.65	0.45
387	72	15	300	26.74	0.45
388	72	15	301	26.83	0.45
389	72	15	302	26.92	0.45
390	72	15	303	27.01	0.45
391	72	15	304	27.10	0.45
392	72	15	305	27.19	0.45
393	72	15	306	27.28	0.45
394	72	15	307	27.37	0.45
395	72	15	308	27.46	0.45
396	72	15	309	27.54	0.45
397	72	15	310	27.63	0.45
398	72	15	311	27.72	0.45
399	72	15	312	27.81	0.45
400	72	15	313	27.90	0.45
401	72	15	314	27.99	0.45
402	72	15	315	28.08	0.45
403	72	15	316	28.17	0.45
404	72	15	317	28.26	0.45
405	72	15	318	28.35	0.45
406	72	15	319	28.43	0.45
407	72	15	320	28.52	0.45
408	72	15	321	28.61	0.45
409	72	15	322	28.70	0.45
410	72	15	323	28.79	0.45
411	72	15	324	28.88	0.45
412	72	15	325	28.97	0.45
413	72	15	326	29.06	0.45
414	72	15	327	29.15	0.45
415	72	15	328	29.24	0.45
416	72	15	329	29.32	0.45
417	72	15	330	29.41	0.45
418	72	15	331	29.50	0.45
419	72	15	332	29.59	0.45
420	72	15	333	29.68	0.45
421	72	15	334	29.77	0.45
422	72	15	335	29.86	0.45
423	72	15	336	29.95	0.45
424	72	15	337	30.04	0.45
425	72	15	338	30.13	0.45
426	72	15	339	30.21	0.45
427	72	15	340	30.30	0.45
428	72	15	341	30.39	0.45
429	72	15	342	30.48	0.45
430	72	15	343	30.57	0.45
431	72	15	344	30.66	0.45

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
432	72	15	345	30.75	0.45
433	72	15	346	30.84	0.45
434	72	15	347	30.93	0.45
435	72	15	348	31.02	0.45
436	72	15	349	31.10	0.45
437	72	15	350	31.19	0.45
438	72	15	351	31.28	0.45
439	72	15	352	31.37	0.45
440	72	15	353	31.46	0.45
441	72	15	354	31.55	0.45
442	72	15	355	31.64	0.45
443	72	15	356	31.73	0.45
444	72	15	357	31.82	0.45
445	72	15	358	31.91	0.45
446	72	15	359	31.99	0.45
447	72	15	360	32.08	0.45
448	72	15	361	32.17	0.45
449	72	15	362	32.26	0.45
450	72	15	363	32.35	0.45
451	72	15	364	32.44	0.45
452	72	15	365	32.53	0.45
453	72	15	366	32.62	0.45
454	72	15	367	32.71	0.45
455	72	15	368	32.80	0.45
456	72	15	369	32.88	0.45
457	72	15	370	32.97	0.45
458	72	15	371	33.06	0.45
459	72	15	372	33.15	0.45
460	72	15	373	33.24	0.45
461	72	15	374	33.33	0.45
462	72	15	375	33.42	0.45
463	72	15	376	33.51	0.45
464	72	15	377	33.60	0.45
465	72	15	378	33.69	0.45
466	72	15	379	33.77	0.45
467	72	15	380	33.86	0.45
468	72	15	381	33.95	0.45
469	72	15	382	34.04	0.45
470	72	15	383	34.13	0.45
471	72	15	384	34.22	0.45
472	72	15	385	34.31	0.45
473	72	15	386	34.40	0.45
474	72	15	387	34.49	0.45
475	72	15	388	34.58	0.45
476	72	15	389	34.66	0.45
477	72	15	390	34.75	0.45
478	72	15	391	34.84	0.45
479	72	15	392	34.93	0.45
480	72	15	393	35.02	0.45
481	72	15	394	35.11	0.45
482	72	15	395	35.20	0.45
483	72	15	396	35.29	0.45
484	72	15	397	35.38	0.45
485	72	15	398	35.47	0.45
486	72	15	399	35.55	0.45

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
487	72	15	400	35.64	0.45
488	72	15	401	35.73	0.45
489	72	15	402	35.82	0.45
490	72	15	403	35.91	0.45
491	72	15	404	36.00	0.45
492	72	15	405	36.09	0.45
493	72	15	406	36.18	0.45
494	72	15	407	36.27	0.45
495	72	15	408	36.36	0.45
496	72	15	409	36.44	0.45
497	72	15	410	36.53	0.45
498	72	15	411	36.62	0.45
499	72	15	412	36.71	0.45
500	72	15	413	36.80	0.45
501	72	15	414	36.89	0.45
502	72	15	415	36.98	0.45
503	72	15	416	37.07	0.45
504	72	15	417	37.16	0.45
505	72	15	418	37.25	0.45
506	72	15	419	37.33	0.45
507	72	15	420	37.42	0.45
508	72	15	421	37.51	0.45
509	72	15	422	37.60	0.45
510	72	15	423	37.69	0.45
511	72	15	424	37.78	0.45
512	72	15	425	37.87	0.45
513	72	15	426	37.96	0.45
514	72	15	427	38.05	0.45
515	72	15	428	38.14	0.45
516	72	15	429	38.22	0.45
517	72	15	430	38.31	0.45
518	72	15	431	38.40	0.45
519	72	15	432	38.49	0.45
520	72	15	433	38.58	0.45
521	72	15	434	38.67	0.45
522	72	15	435	38.76	0.45
523	72	15	436	38.85	0.45
524	72	15	437	38.94	0.45
525	72	15	438	39.03	0.45
526	72	15	439	39.11	0.45
527	72	15	440	39.20	0.45
528	72	15	441	39.29	0.45
529	72	15	442	39.38	0.45
530	72	15	443	39.47	0.45
531	72	15	444	39.56	0.45
532	72	15	445	39.65	0.45
533	72	15	446	39.74	0.45
534	72	15	447	39.83	0.45
535	72	15	448	39.92	0.45
536	72	15	449	40.00	0.45
537	72	15	450	40.09	0.45
538	72	15	451	40.18	0.45
539	72	15	452	40.27	0.45
540	72	15	453	40.36	0.45
541	72	15	454	40.45	0.45

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
542	72	15	455	40.54	0.45
543	72	15	456	40.63	0.45
544	72	15	457	40.72	0.45
545	72	15	458	40.81	0.45
546	72	15	459	40.89	0.45
547	72	15	460	40.98	0.45
548	72	15	461	41.07	0.45
549	72	15	462	41.16	0.45
550	72	15	463	41.25	0.45
551	72	15	464	41.34	0.45
552	72	15	465	41.43	0.45
553	72	15	466	41.52	0.45
554	72	15	467	41.61	0.45
555	72	15	468	41.70	0.45
556	72	15	469	41.78	0.45
557	72	15	470	41.87	0.45
558	72	15	471	41.96	0.45
559	72	15	472	42.05	0.45
560	72	15	473	42.14	0.45
561	72	15	474	42.23	0.45
562	72	15	475	42.32	0.45
563	72	15	476	42.41	0.45
564	72	15	477	42.50	0.45
565	72	15	478	42.59	0.45
566	72	15	479	42.67	0.45
567	72	15	480	42.76	0.45
568	72	15	481	42.85	0.45
569	72	15	482	42.94	0.45
570	72	15	483	43.03	0.45
571	72	15	484	43.12	0.45
572	72	15	485	43.21	0.45
573	72	15	486	43.30	0.45
574	72	15	487	43.39	0.45
575	72	15	488	43.43	0.45

If the employee's gross pay is over £575, go to page 71

Monthly table for Contracted-out Salary Related employer only contributions for use from 6 April 2001 to 5 April 2002

Use this table for:

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

Do not use this table for:

- employees who are State pension age (65 for men, 60 for women) or over, see leaflet CA41
- employees in a Contracted-out Money Purchase Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute:

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ 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
316	312	4	0	0.00	0.18
320	312	8	0	0.00	0.30
324	312	12	0	0.00	0.42
328	312	16	0	0.00	0.54
332	312	20	0	0.00	0.66
336	312	24	0	0.00	0.78
340	312	28	0	0.00	0.90
344	312	32	0	0.00	1.02
348	312	36	0	0.00	1.14
352	312	40	0	0.00	1.26
356	312	44	0	0.00	1.38
360	312	48	0	0.00	1.50
364	312	52	0	0.00	1.62
368	312	56	0	0.00	1.74
372	312	60	0	0.00	1.86
376	312	64	0	0.00	1.95
378	312	66	0	0.00	1.98
380	312	66	2	0.36	1.98
384	312	66	6	0.71	1.98
388	312	66	10	1.07	1.98
392	312	66	14	1.42	1.98
396	312	66	18	1.78	1.98
400	312	66	22	2.14	1.98
404	312	66	26	2.49	1.98
408	312	66	30	2.85	1.98
412	312	66	34	3.20	1.98
416	312	66	38	3.56	1.98
420	312	66	42	3.92	1.98
424	312	66	46	4.27	1.98

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
428	312	66	50	4.63	1.98
432	312	66	54	4.98	1.98
436	312	66	58	5.34	1.98
440	312	66	62	5.70	1.98
444	312	66	66	6.05	1.98
448	312	66	70	6.41	1.98
452	312	66	74	6.76	1.98
456	312	66	78	7.12	1.98
460	312	66	82	7.48	1.98
464	312	66	86	7.83	1.98
468	312	66	90	8.19	1.98
472	312	66	94	8.54	1.98
476	312	66	98	8.90	1.98
480	312	66	102	9.26	1.98
484	312	66	106	9.61	1.98
488	312	66	110	9.97	1.98
492	312	66	114	10.32	1.98
496	312	66	118	10.68	1.98
500	312	66	122	11.04	1.98
504	312	66	126	11.39	1.98
508	312	66	130	11.75	1.98
512	312	66	134	12.10	1.98
516	312	66	138	12.46	1.98
520	312	66	142	12.82	1.98
524	312	66	146	13.17	1.98
528	312	66	150	13.53	1.98
532	312	66	154	13.88	1.98
536	312	66	158	14.24	1.98
540	312	66	162	14.60	1.98
544	312	66	166	14.95	1.98
548	312	66	170	15.31	1.98
552	312	66	174	15.66	1.98
556	312	66	178	16.02	1.98
560	312	66	182	16.38	1.98
564	312	66	186	16.73	1.98
568	312	66	190	17.09	1.98
572	312	66	194	17.44	1.98
576	312	66	198	17.80	1.98
580	312	66	202	18.16	1.98
584	312	66	206	18.51	1.98
588	312	66	210	18.87	1.98
592	312	66	214	19.22	1.98
596	312	66	218	19.58	1.98
600	312	66	222	19.94	1.98
604	312	66	226	20.29	1.98
608	312	66	230	20.65	1.98
612	312	66	234	21.00	1.98
616	312	66	238	21.36	1.98
620	312	66	242	21.72	1.98
624	312	66	246	22.07	1.98
628	312	66	250	22.43	1.98
632	312	66	254	22.78	1.98
636	312	66	258	23.14	1.98
640	312	66	262	23.50	1.98
644	312	66	266	23.85	1.98

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
648	312	66	270	24.21	1.98
652	312	66	274	24.56	1.98
656	312	66	278	24.92	1.98
660	312	66	282	25.28	1.98
664	312	66	286	25.63	1.98
668	312	66	290	25.99	1.98
672	312	66	294	26.34	1.98
676	312	66	298	26.70	1.98
680	312	66	302	27.06	1.98
684	312	66	306	27.41	1.98
688	312	66	310	27.77	1.98
692	312	66	314	28.12	1.98
696	312	66	318	28.48	1.98
700	312	66	322	28.84	1.98
704	312	66	326	29.19	1.98
708	312	66	330	29.55	1.98
712	312	66	334	29.90	1.98
716	312	66	338	30.26	1.98
720	312	66	342	30.62	1.98
724	312	66	346	30.97	1.98
728	312	66	350	31.33	1.98
732	312	66	354	31.68	1.98
736	312	66	358	32.04	1.98
740	312	66	362	32.40	1.98
744	312	66	366	32.75	1.98
748	312	66	370	33.11	1.98
752	312	66	374	33.46	1.98
756	312	66	378	33.82	1.98
760	312	66	382	34.18	1.98
764	312	66	386	34.53	1.98
768	312	66	390	34.89	1.98
772	312	66	394	35.24	1.98
776	312	66	398	35.60	1.98
780	312	66	402	35.96	1.98
784	312	66	406	36.31	1.98
788	312	66	410	36.67	1.98
792	312	66	414	37.02	1.98
796	312	66	418	37.38	1.98
800	312	66	422	37.74	1.98
804	312	66	426	38.09	1.98
808	312	66	430	38.45	1.98
812	312	66	434	38.80	1.98
816	312	66	438	39.16	1.98
820	312	66	442	39.52	1.98
824	312	66	446	39.87	1.98
828	312	66	450	40.23	1.98
832	312	66	454	40.58	1.98
836	312	66	458	40.94	1.98
840	312	66	462	41.30	1.98
844	312	66	466	41.65	1.98
848	312	66	470	42.01	1.98
852	312	66	474	42.36	1.98
856	312	66	478	42.72	1.98
860	312	66	482	43.08	1.98
864	312	66	486	43.43	1.98

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
868	312	66	490	43.79	1.98
872	312	66	494	44.14	1.98
876	312	66	498	44.50	1.98
880	312	66	502	44.86	1.98
884	312	66	506	45.21	1.98
888	312	66	510	45.57	1.98
892	312	66	514	45.92	1.98
896	312	66	518	46.28	1.98
900	312	66	522	46.64	1.98
904	312	66	526	46.99	1.98
908	312	66	530	47.35	1.98
912	312	66	534	47.70	1.98
916	312	66	538	48.06	1.98
920	312	66	542	48.42	1.98
924	312	66	546	48.77	1.98
928	312	66	550	49.13	1.98
932	312	66	554	49.48	1.98
936	312	66	558	49.84	1.98
940	312	66	562	50.20	1.98
944	312	66	566	50.55	1.98
948	312	66	570	50.91	1.98
952	312	66	574	51.26	1.98
956	312	66	578	51.62	1.98
960	312	66	582	51.98	1.98
964	312	66	586	52.33	1.98
968	312	66	590	52.69	1.98
972	312	66	594	53.04	1.98
976	312	66	598	53.40	1.98
980	312	66	602	53.76	1.98
984	312	66	606	54.11	1.98
988	312	66	610	54.47	1.98
992	312	66	614	54.82	1.98
996	312	66	618	55.18	1.98
1000	312	66	622	55.54	1.98
1004	312	66	626	55.89	1.98
1008	312	66	630	56.25	1.98
1012	312	66	634	56.60	1.98
1016	312	66	638	56.96	1.98
1020	312	66	642	57.32	1.98
1024	312	66	646	57.67	1.98
1028	312	66	650	58.03	1.98
1032	312	66	654	58.38	1.98
1036	312	66	658	58.74	1.98
1040	312	66	662	59.10	1.98
1044	312	66	666	59.45	1.98
1048	312	66	670	59.81	1.98
1052	312	66	674	60.16	1.98
1056	312	66	678	60.52	1.98
1060	312	66	682	60.88	1.98
1064	312	66	686	61.23	1.98
1068	312	66	690	61.59	1.98
1072	312	66	694	61.94	1.98
1076	312	66	698	62.30	1.98
1080	312	66	702	62.66	1.98
1084	312	66	706	63.01	1.98

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1088	312	66	710	63.37	1.98
1092	312	66	714	63.72	1.98
1096	312	66	718	64.08	1.98
1100	312	66	722	64.44	1.98
1104	312	66	726	64.79	1.98
1108	312	66	730	65.15	1.98
1112	312	66	734	65.50	1.98
1116	312	66	738	65.86	1.98
1120	312	66	742	66.22	1.98
1124	312	66	746	66.57	1.98
1128	312	66	750	66.93	1.98
1132	312	66	754	67.28	1.98
1136	312	66	758	67.64	1.98
1140	312	66	762	68.00	1.98
1144	312	66	766	68.35	1.98
1148	312	66	770	68.71	1.98
1152	312	66	774	69.06	1.98
1156	312	66	778	69.42	1.98
1160	312	66	782	69.78	1.98
1164	312	66	786	70.13	1.98
1168	312	66	790	70.49	1.98
1172	312	66	794	70.84	1.98
1176	312	66	798	71.20	1.98
1180	312	66	802	71.56	1.98
1184	312	66	806	71.91	1.98
1188	312	66	810	72.27	1.98
1192	312	66	814	72.62	1.98
1196	312	66	818	72.98	1.98
1200	312	66	822	73.34	1.98
1204	312	66	826	73.69	1.98
1208	312	66	830	74.05	1.98
1212	312	66	834	74.40	1.98
1216	312	66	838	74.76	1.98
1220	312	66	842	75.12	1.98
1224	312	66	846	75.47	1.98
1228	312	66	850	75.83	1.98
1232	312	66	854	76.18	1.98
1236	312	66	858	76.54	1.98
1240	312	66	862	76.90	1.98
1244	312	66	866	77.25	1.98
1248	312	66	870	77.61	1.98
1252	312	66	874	77.96	1.98
1256	312	66	878	78.32	1.98
1260	312	66	882	78.68	1.98
1264	312	66	886	79.03	1.98
1268	312	66	890	79.39	1.98
1272	312	66	894	79.74	1.98
1276	312	66	898	80.10	1.98
1280	312	66	902	80.46	1.98
1284	312	66	906	80.81	1.98
1288	312	66	910	81.17	1.98
1292	312	66	914	81.52	1.98
1296	312	66	918	81.88	1.98
1300	312	66	922	82.24	1.98
1304	312	66	926	82.59	1.98

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1308	312	66	930	82.95	1.98
1312	312	66	934	83.30	1.98
1316	312	66	938	83.66	1.98
1320	312	66	942	84.02	1.98
1324	312	66	946	84.37	1.98
1328	312	66	950	84.73	1.98
1332	312	66	954	85.08	1.98
1336	312	66	958	85.44	1.98
1340	312	66	962	85.80	1.98
1344	312	66	966	86.15	1.98
1348	312	66	970	86.51	1.98
1352	312	66	974	86.86	1.98
1356	312	66	978	87.22	1.98
1360	312	66	982	87.58	1.98
1364	312	66	986	87.93	1.98
1368	312	66	990	88.29	1.98
1372	312	66	994	88.64	1.98
1376	312	66	998	89.00	1.98
1380	312	66	1002	89.36	1.98
1384	312	66	1006	89.71	1.98
1388	312	66	1010	90.07	1.98
1392	312	66	1014	90.42	1.98
1396	312	66	1018	90.78	1.98
1400	312	66	1022	91.14	1.98
1404	312	66	1026	91.49	1.98
1408	312	66	1030	91.85	1.98
1412	312	66	1034	92.20	1.98
1416	312	66	1038	92.56	1.98
1420	312	66	1042	92.92	1.98
1424	312	66	1046	93.27	1.98
1428	312	66	1050	93.63	1.98
1432	312	66	1054	93.98	1.98
1436	312	66	1058	94.34	1.98
1440	312	66	1062	94.70	1.98
1444	312	66	1066	95.05	1.98
1448	312	66	1070	95.41	1.98
1452	312	66	1074	95.76	1.98
1456	312	66	1078	96.12	1.98
1460	312	66	1082	96.48	1.98
1464	312	66	1086	96.83	1.98
1468	312	66	1090	97.19	1.98
1472	312	66	1094	97.54	1.98
1476	312	66	1098	97.90	1.98
1480	312	66	1102	98.26	1.98
1484	312	66	1106	98.61	1.98
1488	312	66	1110	98.97	1.98
1492	312	66	1114	99.32	1.98
1496	312	66	1118	99.68	1.98
1500	312	66	1122	100.04	1.98
1504	312	66	1126	100.39	1.98
1508	312	66	1130	100.75	1.98
1512	312	66	1134	101.10	1.98
1516	312	66	1138	101.46	1.98
1520	312	66	1142	101.82	1.98
1524	312	66	1146	102.17	1.98

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1528	312	66	1150	102.53	1.98
1532	312	66	1154	102.88	1.98
1536	312	66	1158	103.24	1.98
1540	312	66	1162	103.60	1.98
1544	312	66	1166	103.95	1.98
1548	312	66	1170	104.31	1.98
1552	312	66	1174	104.66	1.98
1556	312	66	1178	105.02	1.98
1560	312	66	1182	105.38	1.98
1564	312	66	1186	105.73	1.98
1568	312	66	1190	106.09	1.98
1572	312	66	1194	106.44	1.98
1576	312	66	1198	106.80	1.98
1580	312	66	1202	107.16	1.98
1584	312	66	1206	107.51	1.98
1588	312	66	1210	107.87	1.98
1592	312	66	1214	108.22	1.98
1596	312	66	1218	108.58	1.98
1600	312	66	1222	108.94	1.98
1604	312	66	1226	109.29	1.98
1608	312	66	1230	109.65	1.98
1612	312	66	1234	110.00	1.98
1616	312	66	1238	110.36	1.98
1620	312	66	1242	110.72	1.98
1624	312	66	1246	111.07	1.98
1628	312	66	1250	111.43	1.98
1632	312	66	1254	111.78	1.98
1636	312	66	1258	112.14	1.98
1640	312	66	1262	112.50	1.98
1644	312	66	1266	112.85	1.98
1648	312	66	1270	113.21	1.98
1652	312	66	1274	113.56	1.98
1656	312	66	1278	113.92	1.98
1660	312	66	1282	114.28	1.98
1664	312	66	1286	114.63	1.98
1668	312	66	1290	114.99	1.98
1672	312	66	1294	115.34	1.98
1676	312	66	1298	115.70	1.98
1680	312	66	1302	116.06	1.98
1684	312	66	1306	116.41	1.98
1688	312	66	1310	116.77	1.98
1692	312	66	1314	117.12	1.98
1696	312	66	1318	117.48	1.98
1700	312	66	1322	117.84	1.98
1704	312	66	1326	118.19	1.98
1708	312	66	1330	118.55	1.98
1712	312	66	1334	118.90	1.98
1716	312	66	1338	119.26	1.98
1720	312	66	1342	119.62	1.98
1724	312	66	1346	119.97	1.98
1728	312	66	1350	120.33	1.98
1732	312	66	1354	120.68	1.98
1736	312	66	1358	121.04	1.98
1740	312	66	1362	121.40	1.98
1744	312	66	1366	121.75	1.98

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1748	312	66	1370	122.11	1.98
1752	312	66	1374	122.46	1.98
1756	312	66	1378	122.82	1.98
1760	312	66	1382	123.18	1.98
1764	312	66	1386	123.53	1.98
1768	312	66	1390	123.89	1.98
1772	312	66	1394	124.24	1.98
1776	312	66	1398	124.60	1.98
1780	312	66	1402	124.96	1.98
1784	312	66	1406	125.31	1.98
1788	312	66	1410	125.67	1.98
1792	312	66	1414	126.02	1.98
1796	312	66	1418	126.38	1.98
1800	312	66	1422	126.74	1.98
1804	312	66	1426	127.09	1.98
1808	312	66	1430	127.45	1.98
1812	312	66	1434	127.80	1.98
1816	312	66	1438	128.16	1.98
1820	312	66	1442	128.52	1.98
1824	312	66	1446	128.87	1.98
1828	312	66	1450	129.23	1.98
1832	312	66	1454	129.58	1.98
1836	312	66	1458	129.94	1.98
1840	312	66	1462	130.30	1.98
1844	312	66	1466	130.65	1.98
1848	312	66	1470	131.01	1.98
1852	312	66	1474	131.36	1.98
1856	312	66	1478	131.72	1.98
1860	312	66	1482	132.08	1.98
1864	312	66	1486	132.43	1.98
1868	312	66	1490	132.79	1.98
1872	312	66	1494	133.14	1.98
1876	312	66	1498	133.50	1.98
1880	312	66	1502	133.86	1.98
1884	312	66	1506	134.21	1.98
1888	312	66	1510	134.57	1.98
1892	312	66	1514	134.92	1.98
1896	312	66	1518	135.28	1.98
1900	312	66	1522	135.64	1.98
1904	312	66	1526	135.99	1.98
1908	312	66	1530	136.35	1.98
1912	312	66	1534	136.70	1.98
1916	312	66	1538	137.06	1.98
1920	312	66	1542	137.42	1.98
1924	312	66	1546	137.77	1.98
1928	312	66	1550	138.13	1.98
1932	312	66	1554	138.48	1.98
1936	312	66	1558	138.84	1.98
1940	312	66	1562	139.20	1.98
1944	312	66	1566	139.55	1.98
1948	312	66	1570	139.91	1.98
1952	312	66	1574	140.26	1.98
1956	312	66	1578	140.62	1.98
1960	312	66	1582	140.98	1.98
1964	312	66	1586	141.33	1.98

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1968	312	66	1590	141.69	1.98
1972	312	66	1594	142.04	1.98
1976	312	66	1598	142.40	1.98
1980	312	66	1602	142.76	1.98
1984	312	66	1606	143.11	1.98
1988	312	66	1610	143.47	1.98
1992	312	66	1614	143.82	1.98
1996	312	66	1618	144.18	1.98
2000	312	66	1622	144.54	1.98
2004	312	66	1626	144.89	1.98
2008	312	66	1630	145.25	1.98
2012	312	66	1634	145.60	1.98
2016	312	66	1638	145.96	1.98
2020	312	66	1642	146.32	1.98
2024	312	66	1646	146.67	1.98
2028	312	66	1650	147.03	1.98
2032	312	66	1654	147.38	1.98
2036	312	66	1658	147.74	1.98
2040	312	66	1662	148.10	1.98
2044	312	66	1666	148.45	1.98
2048	312	66	1670	148.81	1.98
2052	312	66	1674	149.16	1.98
2056	312	66	1678	149.52	1.98
2060	312	66	1682	149.88	1.98
2064	312	66	1686	150.23	1.98
2068	312	66	1690	150.59	1.98
2072	312	66	1694	150.94	1.98
2076	312	66	1698	151.30	1.98
2080	312	66	1702	151.66	1.98
2084	312	66	1706	152.01	1.98
2088	312	66	1710	152.37	1.98
2092	312	66	1714	152.72	1.98
2096	312	66	1718	153.08	1.98
2100	312	66	1722	153.44	1.98
2104	312	66	1726	153.79	1.98
2108	312	66	1730	154.15	1.98
2112	312	66	1734	154.50	1.98
2116	312	66	1738	154.86	1.98
2120	312	66	1742	155.22	1.98
2124	312	66	1746	155.57	1.98
2128	312	66	1750	155.93	1.98
2132	312	66	1754	156.28	1.98
2136	312	66	1758	156.64	1.98
2140	312	66	1762	157.00	1.98
2144	312	66	1766	157.35	1.98
2148	312	66	1770	157.71	1.98
2152	312	66	1774	158.06	1.98
2156	312	66	1778	158.42	1.98
2160	312	66	1782	158.78	1.98
2164	312	66	1786	159.13	1.98
2168	312	66	1790	159.49	1.98
2172	312	66	1794	159.84	1.98
2176	312	66	1798	160.20	1.98
2180	312	66	1802	160.56	1.98
2184	312	66	1806	160.91	1.98

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
2188	312	66	1810	161.27	1.98
2192	312	66	1814	161.62	1.98
2196	312	66	1818	161.98	1.98
2200	312	66	1822	162.34	1.98
2204	312	66	1826	162.69	1.98
2208	312	66	1830	163.05	1.98
2212	312	66	1834	163.40	1.98
2216	312	66	1838	163.76	1.98
2220	312	66	1842	164.12	1.98
2224	312	66	1846	164.47	1.98
2228	312	66	1850	164.83	1.98
2232	312	66	1854	165.18	1.98
2236	312	66	1858	165.54	1.98
2240	312	66	1862	165.90	1.98
2244	312	66	1866	166.25	1.98
2248	312	66	1870	166.61	1.98
2252	312	66	1874	166.96	1.98
2256	312	66	1878	167.32	1.98
2260	312	66	1882	167.68	1.98
2264	312	66	1886	168.03	1.98
2268	312	66	1890	168.39	1.98
2272	312	66	1894	168.74	1.98
2276	312	66	1898	169.10	1.98
2280	312	66	1902	169.46	1.98
2284	312	66	1906	169.81	1.98
2288	312	66	1910	170.17	1.98
2292	312	66	1914	170.52	1.98
2296	312	66	1918	170.88	1.98
2300	312	66	1922	171.24	1.98
2304	312	66	1926	171.59	1.98
2308	312	66	1930	171.95	1.98
2312	312	66	1934	172.30	1.98
2316	312	66	1938	172.66	1.98
2320	312	66	1942	173.02	1.98
2324	312	66	1946	173.37	1.98
2328	312	66	1950	173.73	1.98
2332	312	66	1954	174.08	1.98
2336	312	66	1958	174.44	1.98
2340	312	66	1962	174.80	1.98
2344	312	66	1966	175.15	1.98
2348	312	66	1970	175.51	1.98
2352	312	66	1974	175.86	1.98
2356	312	66	1978	176.22	1.98
2360	312	66	1982	176.58	1.98
2364	312	66	1986	176.93	1.98
2368	312	66	1990	177.29	1.98
2372	312	66	1994	177.64	1.98
2376	312	66	1998	178.00	1.98
2380	312	66	2002	178.36	1.98
2384	312	66	2006	178.71	1.98
2388	312	66	2010	179.07	1.98
2392	312	66	2014	179.42	1.98
2396	312	66	2018	179.78	1.98
2400	312	66	2022	180.14	1.98
2404	312	66	2026	180.49	1.98

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
2408	312	66	2030	180.85	1.98
2412	312	66	2034	181.20	1.98
2416	312	66	2038	181.56	1.98
2420	312	66	2042	181.92	1.98
2424	312	66	2046	182.27	1.98
2428	312	66	2050	182.63	1.98
2432	312	66	2054	182.98	1.98
2436	312	66	2058	183.34	1.98
2440	312	66	2062	183.70	1.98
2444	312	66	2066	184.05	1.98
2448	312	66	2070	184.41	1.98
2452	312	66	2074	184.76	1.98
2456	312	66	2078	185.12	1.98
2460	312	66	2082	185.48	1.98
2464	312	66	2086	185.83	1.98
2468	312	66	2090	186.19	1.98
2472	312	66	2094	186.54	1.98
2476	312	66	2098	186.90	1.98
2480	312	66	2102	187.26	1.98
2484	312	66	2106	187.61	1.98
2488	312	66	2110	187.97	1.98
2492	312	66	2114	188.15	1.98

If the employee's gross pay is over £2492, go to page 71

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 D 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 72	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="1"> <thead> <tr> <th>Amount</th> <th>Employer's contributions</th> </tr> </thead> <tbody> <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> </tbody> </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 1e of the main table	<p>Total payable by employee and employer is:</p> <table border="1"> <tbody> <tr> <td></td> <td>£236.45 (further employer NICs)</td> </tr> <tr> <td>+</td> <td>£365.73 (due for employer and employee on D rate earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£602.18</td> </tr> </tbody> </table>		£236.45 (further employer NICs)	+	£365.73 (due for employer and employee on D rate earnings at UEL)	=	£602.18				
	£236.45 (further employer NICs)											
+	£365.73 (due for employer and employee on D rate earnings at UEL)											
=	£602.18											
6	record the figure resulting from Step 5 in column 1e of form P11	On form P11 record:										

Col 1a	Col 1b	Col 1d	Col 1e	Col 1f	Col 1g	Col 1h
312	66	2114	602.18	177.58	1.06	1.98

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

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

Leaflet CA39 from April 2001.
Prepared by Inland Revenue
National Insurance Contributions Office, Publications,
Newcastle upon Tyne.
Printed in the UK.
Available on the Internet.
Our address is: www.inlandrevenue.gov.uk