



Employee only contributions for employers or employees authorised to pay their own contributions

**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, or mariners' equivalent, don't forget to show the relevant Scheme Contracted-out Number on the P14.

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

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

Software:

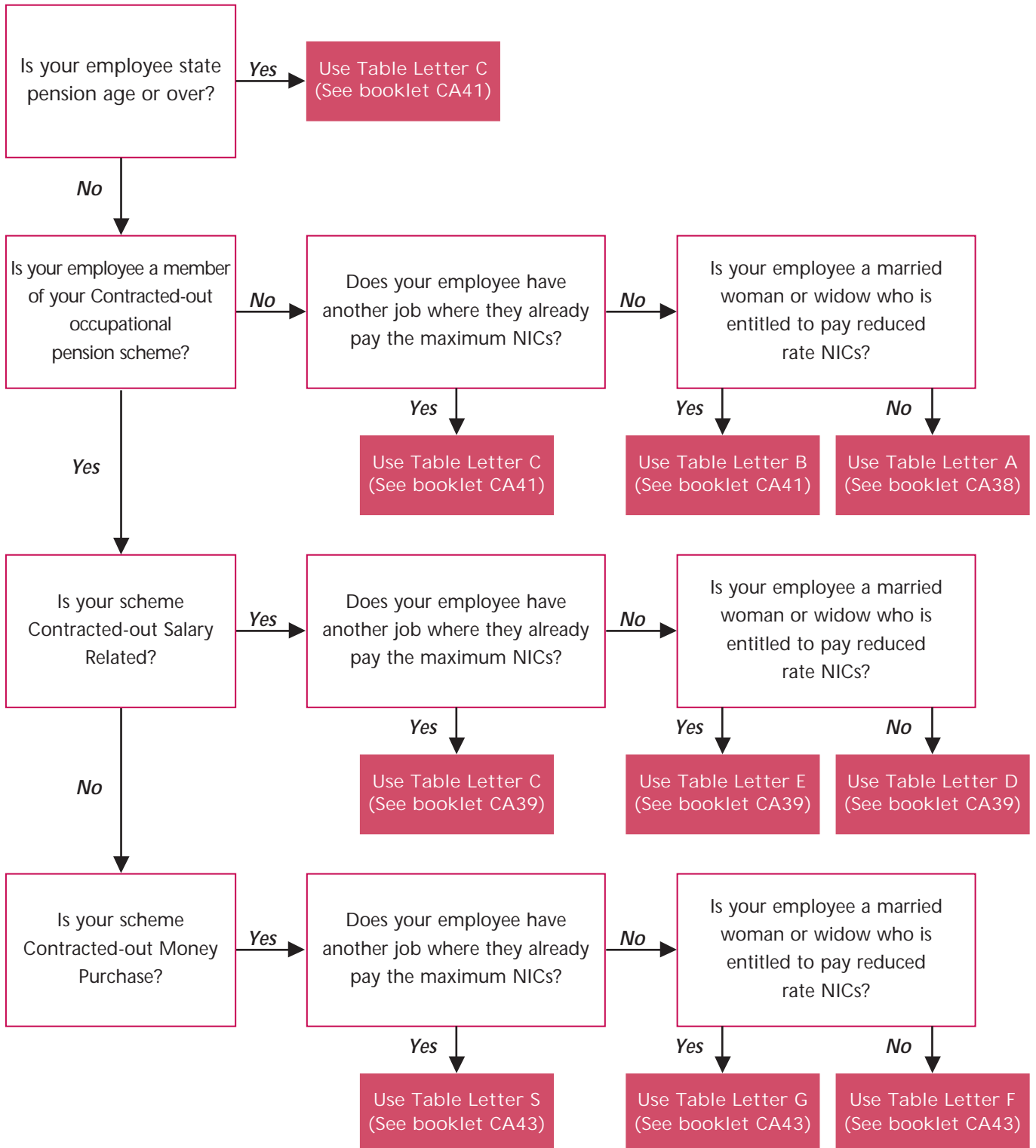
- has your software been upgraded for 2001/2002.

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

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

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

** 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.

Using these tables to work out National Insurance contributions

Introduction

Only use these tables if you are:

- authorised to pay your own National Insurance contributions **and**
- in not contracted-out employment.

See leaflet CA65, *National Insurance contributions for people working for embassies, consulates or overseas employers* for detailed information about whether you should be working out your own National Insurance contributions. You can get a copy from your nearest Inland Revenue office.

If you are responsible for paying your own contributions, you are advised to obtain a copy of the *Employer's Help Cards*, CWG1 (2001), for details about recording and paying National Insurance contributions. You can get a copy of this leaflet from your nearest Inland Revenue office.

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

Are you using the correct tables

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

Which table to use

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

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

Table A

Use this table if you:

- are a male aged 16 to 64
- are a female aged 16 to 59 who is not entitled to pay reduced rate contributions
- have an Appropriate Personal Pension.

Table B

Use this table if you are a married woman or widow aged 16 to 59 who is entitled to pay reduced rate contributions.

To use this table, you must have a valid:

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

If you are unhappy with our service

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

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

How to use these tables

Step Action

- 1 decide which table (A or B and weekly or monthly) is the right table
- 2 look up the 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.

Adapting these tables for pay intervals other than weekly or monthly

If you are paid in multiples of a week or month:

Step Action

- 1 divide your pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- 2 find the amount of contributions due for the average weekly or monthly amount
- 3 multiply the amount of 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.

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.

Information to help you complete Deductions Working Sheet, form P11 or substitute.
If you use this table:

- enter 'A' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11
- copy the figure in column 1d of the table to column 1d of form P11.

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 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 contributions payable 1d
£	£	£	£	£ P
Up to and including 71.99	No NIC Liability, make no entries on forms P11 and P14			
72	72	0	0	0.00
73	72	1	0	0.00
74	72	2	0	0.00
75	72	3	0	0.00
76	72	4	0	0.00
77	72	5	0	0.00
78	72	6	0	0.00
79	72	7	0	0.00
80	72	8	0	0.00
81	72	9	0	0.00
82	72	10	0	0.00
83	72	11	0	0.00
84	72	12	0	0.00
85	72	13	0	0.00
86	72	14	0	0.00
87	72	15	0	0.00
88	72	15	1	0.15
89	72	15	2	0.25
90	72	15	3	0.35
91	72	15	4	0.45
92	72	15	5	0.55
93	72	15	6	0.65
94	72	15	7	0.75
95	72	15	8	0.85
96	72	15	9	0.95
97	72	15	10	1.05
98	72	15	11	1.15
99	72	15	12	1.25
100	72	15	13	1.35
101	72	15	14	1.45
102	72	15	15	1.55
103	72	15	16	1.65
104	72	15	17	1.75
105	72	15	18	1.85
106	72	15	19	1.95

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
107	72	15	20	2.05
108	72	15	21	2.15
109	72	15	22	2.25
110	72	15	23	2.35
111	72	15	24	2.45
112	72	15	25	2.55
113	72	15	26	2.65
114	72	15	27	2.75
115	72	15	28	2.85
116	72	15	29	2.95
117	72	15	30	3.05
118	72	15	31	3.15
119	72	15	32	3.25
120	72	15	33	3.35
121	72	15	34	3.45
122	72	15	35	3.55
123	72	15	36	3.65
124	72	15	37	3.75
125	72	15	38	3.85
126	72	15	39	3.95
127	72	15	40	4.05
128	72	15	41	4.15
129	72	15	42	4.25
130	72	15	43	4.35
131	72	15	44	4.45
132	72	15	45	4.55
133	72	15	46	4.65
134	72	15	47	4.75
135	72	15	48	4.85
136	72	15	49	4.95
137	72	15	50	5.05
138	72	15	51	5.15
139	72	15	52	5.25
140	72	15	53	5.35
141	72	15	54	5.45
142	72	15	55	5.55
143	72	15	56	5.65
144	72	15	57	5.75
145	72	15	58	5.85
146	72	15	59	5.95
147	72	15	60	6.05
148	72	15	61	6.15
149	72	15	62	6.25
150	72	15	63	6.35
151	72	15	64	6.45
152	72	15	65	6.55
153	72	15	66	6.65
154	72	15	67	6.75
155	72	15	68	6.85
156	72	15	69	6.95
157	72	15	70	7.05
158	72	15	71	7.15
159	72	15	72	7.25
160	72	15	73	7.35
161	72	15	74	7.45

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
162	72	15	75	7.55
163	72	15	76	7.65
164	72	15	77	7.75
165	72	15	78	7.85
166	72	15	79	7.95
167	72	15	80	8.05
168	72	15	81	8.15
169	72	15	82	8.25
170	72	15	83	8.35
171	72	15	84	8.45
172	72	15	85	8.55
173	72	15	86	8.65
174	72	15	87	8.75
175	72	15	88	8.85
176	72	15	89	8.95
177	72	15	90	9.05
178	72	15	91	9.15
179	72	15	92	9.25
180	72	15	93	9.35
181	72	15	94	9.45
182	72	15	95	9.55
183	72	15	96	9.65
184	72	15	97	9.75
185	72	15	98	9.85
186	72	15	99	9.95
187	72	15	100	10.05
188	72	15	101	10.15
189	72	15	102	10.25
190	72	15	103	10.35
191	72	15	104	10.45
192	72	15	105	10.55
193	72	15	106	10.65
194	72	15	107	10.75
195	72	15	108	10.85
196	72	15	109	10.95
197	72	15	110	11.05
198	72	15	111	11.15
199	72	15	112	11.25
200	72	15	113	11.35
201	72	15	114	11.45
202	72	15	115	11.55
203	72	15	116	11.65
204	72	15	117	11.75
205	72	15	118	11.85
206	72	15	119	11.95
207	72	15	120	12.05
208	72	15	121	12.15
209	72	15	122	12.25
210	72	15	123	12.35
211	72	15	124	12.45
212	72	15	125	12.55
213	72	15	126	12.65
214	72	15	127	12.75
215	72	15	128	12.85
216	72	15	129	12.95

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
217	72	15	130	13.05
218	72	15	131	13.15
219	72	15	132	13.25
220	72	15	133	13.35
221	72	15	134	13.45
222	72	15	135	13.55
223	72	15	136	13.65
224	72	15	137	13.75
225	72	15	138	13.85
226	72	15	139	13.95
227	72	15	140	14.05
228	72	15	141	14.15
229	72	15	142	14.25
230	72	15	143	14.35
231	72	15	144	14.45
232	72	15	145	14.55
233	72	15	146	14.65
234	72	15	147	14.75
235	72	15	148	14.85
236	72	15	149	14.95
237	72	15	150	15.05
238	72	15	151	15.15
239	72	15	152	15.25
240	72	15	153	15.35
241	72	15	154	15.45
242	72	15	155	15.55
243	72	15	156	15.65
244	72	15	157	15.75
245	72	15	158	15.85
246	72	15	159	15.95
247	72	15	160	16.05
248	72	15	161	16.15
249	72	15	162	16.25
250	72	15	163	16.35
251	72	15	164	16.45
252	72	15	165	16.55
253	72	15	166	16.65
254	72	15	167	16.75
255	72	15	168	16.85
256	72	15	169	16.95
257	72	15	170	17.05
258	72	15	171	17.15
259	72	15	172	17.25
260	72	15	173	17.35
261	72	15	174	17.45
262	72	15	175	17.55
263	72	15	176	17.65
264	72	15	177	17.75
265	72	15	178	17.85
266	72	15	179	17.95
267	72	15	180	18.05
268	72	15	181	18.15
269	72	15	182	18.25
270	72	15	183	18.35
271	72	15	184	18.45

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
272	72	15	185	18.55
273	72	15	186	18.65
274	72	15	187	18.75
275	72	15	188	18.85
276	72	15	189	18.95
277	72	15	190	19.05
278	72	15	191	19.15
279	72	15	192	19.25
280	72	15	193	19.35
281	72	15	194	19.45
282	72	15	195	19.55
283	72	15	196	19.65
284	72	15	197	19.75
285	72	15	198	19.85
286	72	15	199	19.95
287	72	15	200	20.05
288	72	15	201	20.15
289	72	15	202	20.25
290	72	15	203	20.35
291	72	15	204	20.45
292	72	15	205	20.55
293	72	15	206	20.65
294	72	15	207	20.75
295	72	15	208	20.85
296	72	15	209	20.95
297	72	15	210	21.05
298	72	15	211	21.15
299	72	15	212	21.25
300	72	15	213	21.35
301	72	15	214	21.45
302	72	15	215	21.55
303	72	15	216	21.65
304	72	15	217	21.75
305	72	15	218	21.85
306	72	15	219	21.95
307	72	15	220	22.05
308	72	15	221	22.15
309	72	15	222	22.25
310	72	15	223	22.35
311	72	15	224	22.45
312	72	15	225	22.55
313	72	15	226	22.65
314	72	15	227	22.75
315	72	15	228	22.85
316	72	15	229	22.95
317	72	15	230	23.05
318	72	15	231	23.15
319	72	15	232	23.25
320	72	15	233	23.35
321	72	15	234	23.45
322	72	15	235	23.55
323	72	15	236	23.65
324	72	15	237	23.75
325	72	15	238	23.85
326	72	15	239	23.95

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
327	72	15	240	24.05
328	72	15	241	24.15
329	72	15	242	24.25
330	72	15	243	24.35
331	72	15	244	24.45
332	72	15	245	24.55
333	72	15	246	24.65
334	72	15	247	24.75
335	72	15	248	24.85
336	72	15	249	24.95
337	72	15	250	25.05
338	72	15	251	25.15
339	72	15	252	25.25
340	72	15	253	25.35
341	72	15	254	25.45
342	72	15	255	25.55
343	72	15	256	25.65
344	72	15	257	25.75
345	72	15	258	25.85
346	72	15	259	25.95
347	72	15	260	26.05
348	72	15	261	26.15
349	72	15	262	26.25
350	72	15	263	26.35
351	72	15	264	26.45
352	72	15	265	26.55
353	72	15	266	26.65
354	72	15	267	26.75
355	72	15	268	26.85
356	72	15	269	26.95
357	72	15	270	27.05
358	72	15	271	27.15
359	72	15	272	27.25
360	72	15	273	27.35
361	72	15	274	27.45
362	72	15	275	27.55
363	72	15	276	27.65
364	72	15	277	27.75
365	72	15	278	27.85
366	72	15	279	27.95
367	72	15	280	28.05
368	72	15	281	28.15
369	72	15	282	28.25
370	72	15	283	28.35
371	72	15	284	28.45
372	72	15	285	28.55
373	72	15	286	28.65
374	72	15	287	28.75
375	72	15	288	28.85
376	72	15	289	28.95
377	72	15	290	29.05
378	72	15	291	29.15
379	72	15	292	29.25
380	72	15	293	29.35
381	72	15	294	29.45

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
382	72	15	295	29.55
383	72	15	296	29.65
384	72	15	297	29.75
385	72	15	298	29.85
386	72	15	299	29.95
387	72	15	300	30.05
388	72	15	301	30.15
389	72	15	302	30.25
390	72	15	303	30.35
391	72	15	304	30.45
392	72	15	305	30.55
393	72	15	306	30.65
394	72	15	307	30.75
395	72	15	308	30.85
396	72	15	309	30.95
397	72	15	310	31.05
398	72	15	311	31.15
399	72	15	312	31.25
400	72	15	313	31.35
401	72	15	314	31.45
402	72	15	315	31.55
403	72	15	316	31.65
404	72	15	317	31.75
405	72	15	318	31.85
406	72	15	319	31.95
407	72	15	320	32.05
408	72	15	321	32.15
409	72	15	322	32.25
410	72	15	323	32.35
411	72	15	324	32.45
412	72	15	325	32.55
413	72	15	326	32.65
414	72	15	327	32.75
415	72	15	328	32.85
416	72	15	329	32.95
417	72	15	330	33.05
418	72	15	331	33.15
419	72	15	332	33.25
420	72	15	333	33.35
421	72	15	334	33.45
422	72	15	335	33.55
423	72	15	336	33.65
424	72	15	337	33.75
425	72	15	338	33.85
426	72	15	339	33.95
427	72	15	340	34.05
428	72	15	341	34.15
429	72	15	342	34.25
430	72	15	343	34.35
431	72	15	344	34.45
432	72	15	345	34.55
433	72	15	346	34.65
434	72	15	347	34.75
435	72	15	348	34.85
436	72	15	349	34.95

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
437	72	15	350	35.05
438	72	15	351	35.15
439	72	15	352	35.25
440	72	15	353	35.35
441	72	15	354	35.45
442	72	15	355	35.55
443	72	15	356	35.65
444	72	15	357	35.75
445	72	15	358	35.85
446	72	15	359	35.95
447	72	15	360	36.05
448	72	15	361	36.15
449	72	15	362	36.25
450	72	15	363	36.35
451	72	15	364	36.45
452	72	15	365	36.55
453	72	15	366	36.65
454	72	15	367	36.75
455	72	15	368	36.85
456	72	15	369	36.95
457	72	15	370	37.05
458	72	15	371	37.15
459	72	15	372	37.25
460	72	15	373	37.35
461	72	15	374	37.45
462	72	15	375	37.55
463	72	15	376	37.65
464	72	15	377	37.75
465	72	15	378	37.85
466	72	15	379	37.95
467	72	15	380	38.05
468	72	15	381	38.15
469	72	15	382	38.25
470	72	15	383	38.35
471	72	15	384	38.45
472	72	15	385	38.55
473	72	15	386	38.65
474	72	15	387	38.75
475	72	15	388	38.85
476	72	15	389	38.95
477	72	15	390	39.05
478	72	15	391	39.15
479	72	15	392	39.25
480	72	15	393	39.35
481	72	15	394	39.45
482	72	15	395	39.55
483	72	15	396	39.65
484	72	15	397	39.75
485	72	15	398	39.85
486	72	15	399	39.95
487	72	15	400	40.05
488	72	15	401	40.15
489	72	15	402	40.25
490	72	15	403	40.35
491	72	15	404	40.45

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
492	72	15	405	40.55
493	72	15	406	40.65
494	72	15	407	40.75
495	72	15	408	40.85
496	72	15	409	40.95
497	72	15	410	41.05
498	72	15	411	41.15
499	72	15	412	41.25
500	72	15	413	41.35
501	72	15	414	41.45
502	72	15	415	41.55
503	72	15	416	41.65
504	72	15	417	41.75
505	72	15	418	41.85
506	72	15	419	41.95
507	72	15	420	42.05
508	72	15	421	42.15
509	72	15	422	42.25
510	72	15	423	42.35
511	72	15	424	42.45
512	72	15	425	42.55
513	72	15	426	42.65
514	72	15	427	42.75
515	72	15	428	42.85
516	72	15	429	42.95
517	72	15	430	43.05
518	72	15	431	43.15
519	72	15	432	43.25
520	72	15	433	43.35
521	72	15	434	43.45
522	72	15	435	43.55
523	72	15	436	43.65
524	72	15	437	43.75
525	72	15	438	43.85
526	72	15	439	43.95
527	72	15	440	44.05
528	72	15	441	44.15
529	72	15	442	44.25
530	72	15	443	44.35
531	72	15	444	44.45
532	72	15	445	44.55
533	72	15	446	44.65
534	72	15	447	44.75
535	72	15	448	44.85
536	72	15	449	44.95
537	72	15	450	45.05
538	72	15	451	45.15
539	72	15	452	45.25
540	72	15	453	45.35
541	72	15	454	45.45
542	72	15	455	45.55
543	72	15	456	45.65
544	72	15	457	45.75
545	72	15	458	45.85
546	72	15	459	45.95

▼ 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 contributions payable 1d
£	£	£	£	£ P
547	72	15	460	46.05
548	72	15	461	46.15
549	72	15	462	46.25
550	72	15	463	46.35
551	72	15	464	46.45
552	72	15	465	46.55
553	72	15	466	46.65
554	72	15	467	46.75
555	72	15	468	46.85
556	72	15	469	46.95
557	72	15	470	47.05
558	72	15	471	47.15
559	72	15	472	47.25
560	72	15	473	47.35
561	72	15	474	47.45
562	72	15	475	47.55
563	72	15	476	47.65
564	72	15	477	47.75
565	72	15	478	47.85
566	72	15	479	47.95
567	72	15	480	48.05
568	72	15	481	48.15
569	72	15	482	48.25
570	72	15	483	48.35
571	72	15	484	48.45
572	72	15	485	48.55
573	72	15	486	48.65
574	72	15	487	48.75
575	72	15	488	48.80

Information to help you complete Deductions Working Sheet, form P11 or substitute.
If you use this table:

- enter 'A' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11
- copy the figure in column 1d of the table to column 1d of form P11.

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 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 contributions payable 1d
£	£	£	£	£ P
Up to and including 311.99	No NIC Liability, make no entries on forms P11 and P14			
312	312	0	0	0.00
316	312	4	0	0.00
320	312	8	0	0.00
324	312	12	0	0.00
328	312	16	0	0.00
332	312	20	0	0.00
336	312	24	0	0.00
340	312	28	0	0.00
344	312	32	0	0.00
348	312	36	0	0.00
352	312	40	0	0.00
356	312	44	0	0.00
360	312	48	0	0.00
364	312	52	0	0.00
368	312	56	0	0.00
372	312	60	0	0.00
376	312	64	0	0.00
378	312	66	0	0.00
380	312	66	2	0.40
384	312	66	6	0.80
388	312	66	10	1.20
392	312	66	14	1.60
396	312	66	18	2.00
400	312	66	22	2.40
404	312	66	26	2.80
408	312	66	30	3.20
412	312	66	34	3.60
416	312	66	38	4.00
420	312	66	42	4.40
424	312	66	46	4.80
428	312	66	50	5.20
432	312	66	54	5.60
436	312	66	58	6.00
440	312	66	62	6.40
444	312	66	66	6.80

▼ 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 contributions payable 1d
£	£	£	£	£ P
448	312	66	70	7.20
452	312	66	74	7.60
456	312	66	78	8.00
460	312	66	82	8.40
464	312	66	86	8.80
468	312	66	90	9.20
472	312	66	94	9.60
476	312	66	98	10.00
480	312	66	102	10.40
484	312	66	106	10.80
488	312	66	110	11.20
492	312	66	114	11.60
496	312	66	118	12.00
500	312	66	122	12.40
504	312	66	126	12.80
508	312	66	130	13.20
512	312	66	134	13.60
516	312	66	138	14.00
520	312	66	142	14.40
524	312	66	146	14.80
528	312	66	150	15.20
532	312	66	154	15.60
536	312	66	158	16.00
540	312	66	162	16.40
544	312	66	166	16.80
548	312	66	170	17.20
552	312	66	174	17.60
556	312	66	178	18.00
560	312	66	182	18.40
564	312	66	186	18.80
568	312	66	190	19.20
572	312	66	194	19.60
576	312	66	198	20.00
580	312	66	202	20.40
584	312	66	206	20.80
588	312	66	210	21.20
592	312	66	214	21.60
596	312	66	218	22.00
600	312	66	222	22.40
604	312	66	226	22.80
608	312	66	230	23.20
612	312	66	234	23.60
616	312	66	238	24.00
620	312	66	242	24.40
624	312	66	246	24.80
628	312	66	250	25.20
632	312	66	254	25.60
636	312	66	258	26.00
640	312	66	262	26.40
644	312	66	266	26.80
648	312	66	270	27.20
652	312	66	274	27.60
656	312	66	278	28.00
660	312	66	282	28.40
664	312	66	286	28.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
668	312	66	290	29.20
672	312	66	294	29.60
676	312	66	298	30.00
680	312	66	302	30.40
684	312	66	306	30.80
688	312	66	310	31.20
692	312	66	314	31.60
696	312	66	318	32.00
700	312	66	322	32.40
704	312	66	326	32.80
708	312	66	330	33.20
712	312	66	334	33.60
716	312	66	338	34.00
720	312	66	342	34.40
724	312	66	346	34.80
728	312	66	350	35.20
732	312	66	354	35.60
736	312	66	358	36.00
740	312	66	362	36.40
744	312	66	366	36.80
748	312	66	370	37.20
752	312	66	374	37.60
756	312	66	378	38.00
760	312	66	382	38.40
764	312	66	386	38.80
768	312	66	390	39.20
772	312	66	394	39.60
776	312	66	398	40.00
780	312	66	402	40.40
784	312	66	406	40.80
788	312	66	410	41.20
792	312	66	414	41.60
796	312	66	418	42.00
800	312	66	422	42.40
804	312	66	426	42.80
808	312	66	430	43.20
812	312	66	434	43.60
816	312	66	438	44.00
820	312	66	442	44.40
824	312	66	446	44.80
828	312	66	450	45.20
832	312	66	454	45.60
836	312	66	458	46.00
840	312	66	462	46.40
844	312	66	466	46.80
848	312	66	470	47.20
852	312	66	474	47.60
856	312	66	478	48.00
860	312	66	482	48.40
864	312	66	486	48.80
868	312	66	490	49.20
872	312	66	494	49.60
876	312	66	498	50.00
880	312	66	502	50.40
884	312	66	506	50.80

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
888	312	66	510	51.20
892	312	66	514	51.60
896	312	66	518	52.00
900	312	66	522	52.40
904	312	66	526	52.80
908	312	66	530	53.20
912	312	66	534	53.60
916	312	66	538	54.00
920	312	66	542	54.40
924	312	66	546	54.80
928	312	66	550	55.20
932	312	66	554	55.60
936	312	66	558	56.00
940	312	66	562	56.40
944	312	66	566	56.80
948	312	66	570	57.20
952	312	66	574	57.60
956	312	66	578	58.00
960	312	66	582	58.40
964	312	66	586	58.80
968	312	66	590	59.20
972	312	66	594	59.60
976	312	66	598	60.00
980	312	66	602	60.40
984	312	66	606	60.80
988	312	66	610	61.20
992	312	66	614	61.60
996	312	66	618	62.00
1000	312	66	622	62.40
1004	312	66	626	62.80
1008	312	66	630	63.20
1012	312	66	634	63.60
1016	312	66	638	64.00
1020	312	66	642	64.40
1024	312	66	646	64.80
1028	312	66	650	65.20
1032	312	66	654	65.60
1036	312	66	658	66.00
1040	312	66	662	66.40
1044	312	66	666	66.80
1048	312	66	670	67.20
1052	312	66	674	67.60
1056	312	66	678	68.00
1060	312	66	682	68.40
1064	312	66	686	68.80
1068	312	66	690	69.20
1072	312	66	694	69.60
1076	312	66	698	70.00
1080	312	66	702	70.40
1084	312	66	706	70.80
1088	312	66	710	71.20
1092	312	66	714	71.60
1096	312	66	718	72.00
1100	312	66	722	72.40
1104	312	66	726	72.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1108	312	66	730	73.20
1112	312	66	734	73.60
1116	312	66	738	74.00
1120	312	66	742	74.40
1124	312	66	746	74.80
1128	312	66	750	75.20
1132	312	66	754	75.60
1136	312	66	758	76.00
1140	312	66	762	76.40
1144	312	66	766	76.80
1148	312	66	770	77.20
1152	312	66	774	77.60
1156	312	66	778	78.00
1160	312	66	782	78.40
1164	312	66	786	78.80
1168	312	66	790	79.20
1172	312	66	794	79.60
1176	312	66	798	80.00
1180	312	66	802	80.40
1184	312	66	806	80.80
1188	312	66	810	81.20
1192	312	66	814	81.60
1196	312	66	818	82.00
1200	312	66	822	82.40
1204	312	66	826	82.80
1208	312	66	830	83.20
1212	312	66	834	83.60
1216	312	66	838	84.00
1220	312	66	842	84.40
1224	312	66	846	84.80
1228	312	66	850	85.20
1232	312	66	854	85.60
1236	312	66	858	86.00
1240	312	66	862	86.40
1244	312	66	866	86.80
1248	312	66	870	87.20
1252	312	66	874	87.60
1256	312	66	878	88.00
1260	312	66	882	88.40
1264	312	66	886	88.80
1268	312	66	890	89.20
1272	312	66	894	89.60
1276	312	66	898	90.00
1280	312	66	902	90.40
1284	312	66	906	90.80
1288	312	66	910	91.20
1292	312	66	914	91.60
1296	312	66	918	92.00
1300	312	66	922	92.40
1304	312	66	926	92.80
1308	312	66	930	93.20
1312	312	66	934	93.60
1316	312	66	938	94.00
1320	312	66	942	94.40
1324	312	66	946	94.80

▼ 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 contributions payable 1d
£	£	£	£	£ P
1328	312	66	950	95.20
1332	312	66	954	95.60
1336	312	66	958	96.00
1340	312	66	962	96.40
1344	312	66	966	96.80
1348	312	66	970	97.20
1352	312	66	974	97.60
1356	312	66	978	98.00
1360	312	66	982	98.40
1364	312	66	986	98.80
1368	312	66	990	99.20
1372	312	66	994	99.60
1376	312	66	998	100.00
1380	312	66	1002	100.40
1384	312	66	1006	100.80
1388	312	66	1010	101.20
1392	312	66	1014	101.60
1396	312	66	1018	102.00
1400	312	66	1022	102.40
1404	312	66	1026	102.80
1408	312	66	1030	103.20
1412	312	66	1034	103.60
1416	312	66	1038	104.00
1420	312	66	1042	104.40
1424	312	66	1046	104.80
1428	312	66	1050	105.20
1432	312	66	1054	105.60
1436	312	66	1058	106.00
1440	312	66	1062	106.40
1444	312	66	1066	106.80
1448	312	66	1070	107.20
1452	312	66	1074	107.60
1456	312	66	1078	108.00
1460	312	66	1082	108.40
1464	312	66	1086	108.80
1468	312	66	1090	109.20
1472	312	66	1094	109.60
1476	312	66	1098	110.00
1480	312	66	1102	110.40
1484	312	66	1106	110.80
1488	312	66	1110	111.20
1492	312	66	1114	111.60
1496	312	66	1118	112.00
1500	312	66	1122	112.40
1504	312	66	1126	112.80
1508	312	66	1130	113.20
1512	312	66	1134	113.60
1516	312	66	1138	114.00
1520	312	66	1142	114.40
1524	312	66	1146	114.80
1528	312	66	1150	115.20
1532	312	66	1154	115.60
1536	312	66	1158	116.00
1540	312	66	1162	116.40
1544	312	66	1166	116.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1548	312	66	1170	117.20
1552	312	66	1174	117.60
1556	312	66	1178	118.00
1560	312	66	1182	118.40
1564	312	66	1186	118.80
1568	312	66	1190	119.20
1572	312	66	1194	119.60
1576	312	66	1198	120.00
1580	312	66	1202	120.40
1584	312	66	1206	120.80
1588	312	66	1210	121.20
1592	312	66	1214	121.60
1596	312	66	1218	122.00
1600	312	66	1222	122.40
1604	312	66	1226	122.80
1608	312	66	1230	123.20
1612	312	66	1234	123.60
1616	312	66	1238	124.00
1620	312	66	1242	124.40
1624	312	66	1246	124.80
1628	312	66	1250	125.20
1632	312	66	1254	125.60
1636	312	66	1258	126.00
1640	312	66	1262	126.40
1644	312	66	1266	126.80
1648	312	66	1270	127.20
1652	312	66	1274	127.60
1656	312	66	1278	128.00
1660	312	66	1282	128.40
1664	312	66	1286	128.80
1668	312	66	1290	129.20
1672	312	66	1294	129.60
1676	312	66	1298	130.00
1680	312	66	1302	130.40
1684	312	66	1306	130.80
1688	312	66	1310	131.20
1692	312	66	1314	131.60
1696	312	66	1318	132.00
1700	312	66	1322	132.40
1704	312	66	1326	132.80
1708	312	66	1330	133.20
1712	312	66	1334	133.60
1716	312	66	1338	134.00
1720	312	66	1342	134.40
1724	312	66	1346	134.80
1728	312	66	1350	135.20
1732	312	66	1354	135.60
1736	312	66	1358	136.00
1740	312	66	1362	136.40
1744	312	66	1366	136.80
1748	312	66	1370	137.20
1752	312	66	1374	137.60
1756	312	66	1378	138.00
1760	312	66	1382	138.40
1764	312	66	1386	138.80

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1768	312	66	1390	139.20
1772	312	66	1394	139.60
1776	312	66	1398	140.00
1780	312	66	1402	140.40
1784	312	66	1406	140.80
1788	312	66	1410	141.20
1792	312	66	1414	141.60
1796	312	66	1418	142.00
1800	312	66	1422	142.40
1804	312	66	1426	142.80
1808	312	66	1430	143.20
1812	312	66	1434	143.60
1816	312	66	1438	144.00
1820	312	66	1442	144.40
1824	312	66	1446	144.80
1828	312	66	1450	145.20
1832	312	66	1454	145.60
1836	312	66	1458	146.00
1840	312	66	1462	146.40
1844	312	66	1466	146.80
1848	312	66	1470	147.20
1852	312	66	1474	147.60
1856	312	66	1478	148.00
1860	312	66	1482	148.40
1864	312	66	1486	148.80
1868	312	66	1490	149.20
1872	312	66	1494	149.60
1876	312	66	1498	150.00
1880	312	66	1502	150.40
1884	312	66	1506	150.80
1888	312	66	1510	151.20
1892	312	66	1514	151.60
1896	312	66	1518	152.00
1900	312	66	1522	152.40
1904	312	66	1526	152.80
1908	312	66	1530	153.20
1912	312	66	1534	153.60
1916	312	66	1538	154.00
1920	312	66	1542	154.40
1924	312	66	1546	154.80
1928	312	66	1550	155.20
1932	312	66	1554	155.60
1936	312	66	1558	156.00
1940	312	66	1562	156.40
1944	312	66	1566	156.80
1948	312	66	1570	157.20
1952	312	66	1574	157.60
1956	312	66	1578	158.00
1960	312	66	1582	158.40
1964	312	66	1586	158.80
1968	312	66	1590	159.20
1972	312	66	1594	159.60
1976	312	66	1598	160.00
1980	312	66	1602	160.40
1984	312	66	1606	160.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1988	312	66	1610	161.20
1992	312	66	1614	161.60
1996	312	66	1618	162.00
2000	312	66	1622	162.40
2004	312	66	1626	162.80
2008	312	66	1630	163.20
2012	312	66	1634	163.60
2016	312	66	1638	164.00
2020	312	66	1642	164.40
2024	312	66	1646	164.80
2028	312	66	1650	165.20
2032	312	66	1654	165.60
2036	312	66	1658	166.00
2040	312	66	1662	166.40
2044	312	66	1666	166.80
2048	312	66	1670	167.20
2052	312	66	1674	167.60
2056	312	66	1678	168.00
2060	312	66	1682	168.40
2064	312	66	1686	168.80
2068	312	66	1690	169.20
2072	312	66	1694	169.60
2076	312	66	1698	170.00
2080	312	66	1702	170.40
2084	312	66	1706	170.80
2088	312	66	1710	171.20
2092	312	66	1714	171.60
2096	312	66	1718	172.00
2100	312	66	1722	172.40
2104	312	66	1726	172.80
2108	312	66	1730	173.20
2112	312	66	1734	173.60
2116	312	66	1738	174.00
2120	312	66	1742	174.40
2124	312	66	1746	174.80
2128	312	66	1750	175.20
2132	312	66	1754	175.60
2136	312	66	1758	176.00
2140	312	66	1762	176.40
2144	312	66	1766	176.80
2148	312	66	1770	177.20
2152	312	66	1774	177.60
2156	312	66	1778	178.00
2160	312	66	1782	178.40
2164	312	66	1786	178.80
2168	312	66	1790	179.20
2172	312	66	1794	179.60
2176	312	66	1798	180.00
2180	312	66	1802	180.40
2184	312	66	1806	180.80
2188	312	66	1810	181.20
2192	312	66	1814	181.60
2196	312	66	1818	182.00
2200	312	66	1822	182.40
2204	312	66	1826	182.80

▼ 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 contributions payable 1d
£	£	£	£	£ P
2208	312	66	1830	183.20
2212	312	66	1834	183.60
2216	312	66	1838	184.00
2220	312	66	1842	184.40
2224	312	66	1846	184.80
2228	312	66	1850	185.20
2232	312	66	1854	185.60
2236	312	66	1858	186.00
2240	312	66	1862	186.40
2244	312	66	1866	186.80
2248	312	66	1870	187.20
2252	312	66	1874	187.60
2256	312	66	1878	188.00
2260	312	66	1882	188.40
2264	312	66	1886	188.80
2268	312	66	1890	189.20
2272	312	66	1894	189.60
2276	312	66	1898	190.00
2280	312	66	1902	190.40
2284	312	66	1906	190.80
2288	312	66	1910	191.20
2292	312	66	1914	191.60
2296	312	66	1918	192.00
2300	312	66	1922	192.40
2304	312	66	1926	192.80
2308	312	66	1930	193.20
2312	312	66	1934	193.60
2316	312	66	1938	194.00
2320	312	66	1942	194.40
2324	312	66	1946	194.80
2328	312	66	1950	195.20
2332	312	66	1954	195.60
2336	312	66	1958	196.00
2340	312	66	1962	196.40
2344	312	66	1966	196.80
2348	312	66	1970	197.20
2352	312	66	1974	197.60
2356	312	66	1978	198.00
2360	312	66	1982	198.40
2364	312	66	1986	198.80
2368	312	66	1990	199.20
2372	312	66	1994	199.60
2376	312	66	1998	200.00
2380	312	66	2002	200.40
2384	312	66	2006	200.80
2388	312	66	2010	201.20
2392	312	66	2014	201.60
2396	312	66	2018	202.00
2400	312	66	2022	202.40
2404	312	66	2026	202.80
2408	312	66	2030	203.20
2412	312	66	2034	203.60
2416	312	66	2038	204.00
2420	312	66	2042	204.40
2424	312	66	2046	204.80

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 contributions payable 1d
£	£	£	£	£ P
2428	312	66	2050	205.20
2432	312	66	2054	205.60
2436	312	66	2058	206.00
2440	312	66	2062	206.40
2444	312	66	2066	206.80
2448	312	66	2070	207.20
2452	312	66	2074	207.60
2456	312	66	2078	208.00
2460	312	66	2082	208.40
2464	312	66	2086	208.80
2468	312	66	2090	209.20
2472	312	66	2094	209.60
2476	312	66	2098	210.00
2480	312	66	2102	210.40
2484	312	66	2106	210.80
2488	312	66	2110	211.20
2492	312	66	2114	211.40

Information to help you complete Deductions Working Sheet, form P11 or substitute.
If you use this table:

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figure in column 1d of the table to column 1d of form P11
- you may copy figures in columns 1a-1c of the tables to columns 1a-1c of form P11.

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 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 contributions payable 1d
£	£	£	£	£ P
Up to and including 71.99	No NIC Liability, make no entries on forms P11 and P14			
72	72	0	0	0.00
73	72	1	0	0.00
74	72	2	0	0.00
75	72	3	0	0.00
76	72	4	0	0.00
77	72	5	0	0.00
78	72	6	0	0.00
79	72	7	0	0.00
80	72	8	0	0.00
81	72	9	0	0.00
82	72	10	0	0.00
83	72	11	0	0.00
84	72	12	0	0.00
85	72	13	0	0.00
86	72	14	0	0.00
87	72	15	0	0.00
88	72	15	1	0.06
89	72	15	2	0.10
90	72	15	3	0.13
91	72	15	4	0.17
92	72	15	5	0.21
93	72	15	6	0.25
94	72	15	7	0.29
95	72	15	8	0.33
96	72	15	9	0.36
97	72	15	10	0.40
98	72	15	11	0.44
99	72	15	12	0.48
100	72	15	13	0.52
101	72	15	14	0.56
102	72	15	15	0.60
103	72	15	16	0.63
104	72	15	17	0.67
105	72	15	18	0.71
106	72	15	19	0.75

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
107	72	15	20	0.79
108	72	15	21	0.83
109	72	15	22	0.87
110	72	15	23	0.90
111	72	15	24	0.94
112	72	15	25	0.98
113	72	15	26	1.02
114	72	15	27	1.06
115	72	15	28	1.10
116	72	15	29	1.13
117	72	15	30	1.17
118	72	15	31	1.21
119	72	15	32	1.25
120	72	15	33	1.29
121	72	15	34	1.33
122	72	15	35	1.37
123	72	15	36	1.40
124	72	15	37	1.44
125	72	15	38	1.48
126	72	15	39	1.52
127	72	15	40	1.56
128	72	15	41	1.60
129	72	15	42	1.64
130	72	15	43	1.67
131	72	15	44	1.71
132	72	15	45	1.75
133	72	15	46	1.79
134	72	15	47	1.83
135	72	15	48	1.87
136	72	15	49	1.90
137	72	15	50	1.94
138	72	15	51	1.98
139	72	15	52	2.02
140	72	15	53	2.06
141	72	15	54	2.10
142	72	15	55	2.14
143	72	15	56	2.17
144	72	15	57	2.21
145	72	15	58	2.25
146	72	15	59	2.29
147	72	15	60	2.33
148	72	15	61	2.37
149	72	15	62	2.41
150	72	15	63	2.44
151	72	15	64	2.48
152	72	15	65	2.52
153	72	15	66	2.56
154	72	15	67	2.60
155	72	15	68	2.64
156	72	15	69	2.67
157	72	15	70	2.71
158	72	15	71	2.75
159	72	15	72	2.79
160	72	15	73	2.83
161	72	15	74	2.87

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
162	72	15	75	2.91
163	72	15	76	2.94
164	72	15	77	2.98
165	72	15	78	3.02
166	72	15	79	3.06
167	72	15	80	3.10
168	72	15	81	3.14
169	72	15	82	3.18
170	72	15	83	3.21
171	72	15	84	3.25
172	72	15	85	3.29
173	72	15	86	3.33
174	72	15	87	3.37
175	72	15	88	3.41
176	72	15	89	3.44
177	72	15	90	3.48
178	72	15	91	3.52
179	72	15	92	3.56
180	72	15	93	3.60
181	72	15	94	3.64
182	72	15	95	3.68
183	72	15	96	3.71
184	72	15	97	3.75
185	72	15	98	3.79
186	72	15	99	3.83
187	72	15	100	3.87
188	72	15	101	3.91
189	72	15	102	3.95
190	72	15	103	3.98
191	72	15	104	4.02
192	72	15	105	4.06
193	72	15	106	4.10
194	72	15	107	4.14
195	72	15	108	4.18
196	72	15	109	4.21
197	72	15	110	4.25
198	72	15	111	4.29
199	72	15	112	4.33
200	72	15	113	4.37
201	72	15	114	4.41
202	72	15	115	4.45
203	72	15	116	4.48
204	72	15	117	4.52
205	72	15	118	4.56
206	72	15	119	4.60
207	72	15	120	4.64
208	72	15	121	4.68
209	72	15	122	4.72
210	72	15	123	4.75
211	72	15	124	4.79
212	72	15	125	4.83
213	72	15	126	4.87
214	72	15	127	4.91
215	72	15	128	4.95
216	72	15	129	4.98

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
217	72	15	130	5.02
218	72	15	131	5.06
219	72	15	132	5.10
220	72	15	133	5.14
221	72	15	134	5.18
222	72	15	135	5.22
223	72	15	136	5.25
224	72	15	137	5.29
225	72	15	138	5.33
226	72	15	139	5.37
227	72	15	140	5.41
228	72	15	141	5.45
229	72	15	142	5.49
230	72	15	143	5.52
231	72	15	144	5.56
232	72	15	145	5.60
233	72	15	146	5.64
234	72	15	147	5.68
235	72	15	148	5.72
236	72	15	149	5.75
237	72	15	150	5.79
238	72	15	151	5.83
239	72	15	152	5.87
240	72	15	153	5.91
241	72	15	154	5.95
242	72	15	155	5.99
243	72	15	156	6.02
244	72	15	157	6.06
245	72	15	158	6.10
246	72	15	159	6.14
247	72	15	160	6.18
248	72	15	161	6.22
249	72	15	162	6.26
250	72	15	163	6.29
251	72	15	164	6.33
252	72	15	165	6.37
253	72	15	166	6.41
254	72	15	167	6.45
255	72	15	168	6.49
256	72	15	169	6.52
257	72	15	170	6.56
258	72	15	171	6.60
259	72	15	172	6.64
260	72	15	173	6.68
261	72	15	174	6.72
262	72	15	175	6.76
263	72	15	176	6.79
264	72	15	177	6.83
265	72	15	178	6.87
266	72	15	179	6.91
267	72	15	180	6.95
268	72	15	181	6.99
269	72	15	182	7.03
270	72	15	183	7.06
271	72	15	184	7.10

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
272	72	15	185	7.14
273	72	15	186	7.18
274	72	15	187	7.22
275	72	15	188	7.26
276	72	15	189	7.29
277	72	15	190	7.33
278	72	15	191	7.37
279	72	15	192	7.41
280	72	15	193	7.45
281	72	15	194	7.49
282	72	15	195	7.53
283	72	15	196	7.56
284	72	15	197	7.60
285	72	15	198	7.64
286	72	15	199	7.68
287	72	15	200	7.72
288	72	15	201	7.76
289	72	15	202	7.80
290	72	15	203	7.83
291	72	15	204	7.87
292	72	15	205	7.91
293	72	15	206	7.95
294	72	15	207	7.99
295	72	15	208	8.03
296	72	15	209	8.06
297	72	15	210	8.10
298	72	15	211	8.14
299	72	15	212	8.18
300	72	15	213	8.22
301	72	15	214	8.26
302	72	15	215	8.30
303	72	15	216	8.33
304	72	15	217	8.37
305	72	15	218	8.41
306	72	15	219	8.45
307	72	15	220	8.49
308	72	15	221	8.53
309	72	15	222	8.57
310	72	15	223	8.60
311	72	15	224	8.64
312	72	15	225	8.68
313	72	15	226	8.72
314	72	15	227	8.76
315	72	15	228	8.80
316	72	15	229	8.83
317	72	15	230	8.87
318	72	15	231	8.91
319	72	15	232	8.95
320	72	15	233	8.99
321	72	15	234	9.03
322	72	15	235	9.07
323	72	15	236	9.10
324	72	15	237	9.14
325	72	15	238	9.18
326	72	15	239	9.22

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
327	72	15	240	9.26
328	72	15	241	9.30
329	72	15	242	9.34
330	72	15	243	9.37
331	72	15	244	9.41
332	72	15	245	9.45
333	72	15	246	9.49
334	72	15	247	9.53
335	72	15	248	9.57
336	72	15	249	9.60
337	72	15	250	9.64
338	72	15	251	9.68
339	72	15	252	9.72
340	72	15	253	9.76
341	72	15	254	9.80
342	72	15	255	9.84
343	72	15	256	9.87
344	72	15	257	9.91
345	72	15	258	9.95
346	72	15	259	9.99
347	72	15	260	10.03
348	72	15	261	10.07
349	72	15	262	10.11
350	72	15	263	10.14
351	72	15	264	10.18
352	72	15	265	10.22
353	72	15	266	10.26
354	72	15	267	10.30
355	72	15	268	10.34
356	72	15	269	10.37
357	72	15	270	10.41
358	72	15	271	10.45
359	72	15	272	10.49
360	72	15	273	10.53
361	72	15	274	10.57
362	72	15	275	10.61
363	72	15	276	10.64
364	72	15	277	10.68
365	72	15	278	10.72
366	72	15	279	10.76
367	72	15	280	10.80
368	72	15	281	10.84
369	72	15	282	10.88
370	72	15	283	10.91
371	72	15	284	10.95
372	72	15	285	10.99
373	72	15	286	11.03
374	72	15	287	11.07
375	72	15	288	11.11
376	72	15	289	11.14
377	72	15	290	11.18
378	72	15	291	11.22
379	72	15	292	11.26
380	72	15	293	11.30
381	72	15	294	11.34

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
382	72	15	295	11.38
383	72	15	296	11.41
384	72	15	297	11.45
385	72	15	298	11.49
386	72	15	299	11.53
387	72	15	300	11.57
388	72	15	301	11.61
389	72	15	302	11.65
390	72	15	303	11.68
391	72	15	304	11.72
392	72	15	305	11.76
393	72	15	306	11.80
394	72	15	307	11.84
395	72	15	308	11.88
396	72	15	309	11.91
397	72	15	310	11.95
398	72	15	311	11.99
399	72	15	312	12.03
400	72	15	313	12.07
401	72	15	314	12.11
402	72	15	315	12.15
403	72	15	316	12.18
404	72	15	317	12.22
405	72	15	318	12.26
406	72	15	319	12.30
407	72	15	320	12.34
408	72	15	321	12.38
409	72	15	322	12.42
410	72	15	323	12.45
411	72	15	324	12.49
412	72	15	325	12.53
413	72	15	326	12.57
414	72	15	327	12.61
415	72	15	328	12.65
416	72	15	329	12.68
417	72	15	330	12.72
418	72	15	331	12.76
419	72	15	332	12.80
420	72	15	333	12.84
421	72	15	334	12.88
422	72	15	335	12.92
423	72	15	336	12.95
424	72	15	337	12.99
425	72	15	338	13.03
426	72	15	339	13.07
427	72	15	340	13.11
428	72	15	341	13.15
429	72	15	342	13.19
430	72	15	343	13.22
431	72	15	344	13.26
432	72	15	345	13.30
433	72	15	346	13.34
434	72	15	347	13.38
435	72	15	348	13.42
436	72	15	349	13.45

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
437	72	15	350	13.49
438	72	15	351	13.53
439	72	15	352	13.57
440	72	15	353	13.61
441	72	15	354	13.65
442	72	15	355	13.69
443	72	15	356	13.72
444	72	15	357	13.76
445	72	15	358	13.80
446	72	15	359	13.84
447	72	15	360	13.88
448	72	15	361	13.92
449	72	15	362	13.96
450	72	15	363	13.99
451	72	15	364	14.03
452	72	15	365	14.07
453	72	15	366	14.11
454	72	15	367	14.15
455	72	15	368	14.19
456	72	15	369	14.22
457	72	15	370	14.26
458	72	15	371	14.30
459	72	15	372	14.34
460	72	15	373	14.38
461	72	15	374	14.42
462	72	15	375	14.46
463	72	15	376	14.49
464	72	15	377	14.53
465	72	15	378	14.57
466	72	15	379	14.61
467	72	15	380	14.65
468	72	15	381	14.69
469	72	15	382	14.73
470	72	15	383	14.76
471	72	15	384	14.80
472	72	15	385	14.84
473	72	15	386	14.88
474	72	15	387	14.92
475	72	15	388	14.96
476	72	15	389	14.99
477	72	15	390	15.03
478	72	15	391	15.07
479	72	15	392	15.11
480	72	15	393	15.15
481	72	15	394	15.19
482	72	15	395	15.23
483	72	15	396	15.26
484	72	15	397	15.30
485	72	15	398	15.34
486	72	15	399	15.38
487	72	15	400	15.42
488	72	15	401	15.46
489	72	15	402	15.50
490	72	15	403	15.53
491	72	15	404	15.57

▼ 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 contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
492	72	15	405	15.61
493	72	15	406	15.65
494	72	15	407	15.69
495	72	15	408	15.73
496	72	15	409	15.76
497	72	15	410	15.80
498	72	15	411	15.84
499	72	15	412	15.88
500	72	15	413	15.92
501	72	15	414	15.96
502	72	15	415	16.00
503	72	15	416	16.03
504	72	15	417	16.07
505	72	15	418	16.11
506	72	15	419	16.15
507	72	15	420	16.19
508	72	15	421	16.23
509	72	15	422	16.27
510	72	15	423	16.30
511	72	15	424	16.34
512	72	15	425	16.38
513	72	15	426	16.42
514	72	15	427	16.46
515	72	15	428	16.50
516	72	15	429	16.53
517	72	15	430	16.57
518	72	15	431	16.61
519	72	15	432	16.65
520	72	15	433	16.69
521	72	15	434	16.73
522	72	15	435	16.77
523	72	15	436	16.80
524	72	15	437	16.84
525	72	15	438	16.88
526	72	15	439	16.92
527	72	15	440	16.96
528	72	15	441	17.00
529	72	15	442	17.04
530	72	15	443	17.07
531	72	15	444	17.11
532	72	15	445	17.15
533	72	15	446	17.19
534	72	15	447	17.23
535	72	15	448	17.27
536	72	15	449	17.30
537	72	15	450	17.34
538	72	15	451	17.38
539	72	15	452	17.42
540	72	15	453	17.46
541	72	15	454	17.50
542	72	15	455	17.54
543	72	15	456	17.57
544	72	15	457	17.61
545	72	15	458	17.65
546	72	15	459	17.69

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
547	72	15	460	17.73
548	72	15	461	17.77
549	72	15	462	17.81
550	72	15	463	17.84
551	72	15	464	17.88
552	72	15	465	17.92
553	72	15	466	17.96
554	72	15	467	18.00
555	72	15	468	18.04
556	72	15	469	18.07
557	72	15	470	18.11
558	72	15	471	18.15
559	72	15	472	18.19
560	72	15	473	18.23
561	72	15	474	18.27
562	72	15	475	18.31
563	72	15	476	18.34
564	72	15	477	18.38
565	72	15	478	18.42
566	72	15	479	18.46
567	72	15	480	18.50
568	72	15	481	18.54
569	72	15	482	18.58
570	72	15	483	18.61
571	72	15	484	18.65
572	72	15	485	18.69
573	72	15	486	18.73
574	72	15	487	18.77
575	72	15	488	18.79

Information to help you complete Deductions Working Sheet, form P11 or substitute.
If you use this table:

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figure in column 1d of the table to column 1d of form P11
- you may copy the figures in columns 1a-1c of the tables to columns 1a-1c of form P11.

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 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 contributions payable
£	£	£	£	£ P
Up to and including 311.99	No NIC Liability, make no entries on forms P11 and P14			
312	312	0	0	0.00
316	312	4	0	0.00
320	312	8	0	0.00
324	312	12	0	0.00
328	312	16	0	0.00
332	312	20	0	0.00
336	312	24	0	0.00
340	312	28	0	0.00
344	312	32	0	0.00
348	312	36	0	0.00
352	312	40	0	0.00
356	312	44	0	0.00
360	312	48	0	0.00
364	312	52	0	0.00
368	312	56	0	0.00
372	312	60	0	0.00
376	312	64	0	0.00
378	312	66	0	0.00
380	312	66	2	0.15
384	312	66	6	0.31
388	312	66	10	0.46
392	312	66	14	0.62
396	312	66	18	0.77
400	312	66	22	0.92
404	312	66	26	1.08
408	312	66	30	1.23
412	312	66	34	1.39
416	312	66	38	1.54
420	312	66	42	1.69
424	312	66	46	1.85
428	312	66	50	2.00
432	312	66	54	2.16
436	312	66	58	2.31
440	312	66	62	2.46
444	312	66	66	2.62

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
448	312	66	70	2.77
452	312	66	74	2.93
456	312	66	78	3.08
460	312	66	82	3.23
464	312	66	86	3.39
468	312	66	90	3.54
472	312	66	94	3.70
476	312	66	98	3.85
480	312	66	102	4.00
484	312	66	106	4.16
488	312	66	110	4.31
492	312	66	114	4.47
496	312	66	118	4.62
500	312	66	122	4.77
504	312	66	126	4.93
508	312	66	130	5.08
512	312	66	134	5.24
516	312	66	138	5.39
520	312	66	142	5.54
524	312	66	146	5.70
528	312	66	150	5.85
532	312	66	154	6.01
536	312	66	158	6.16
540	312	66	162	6.31
544	312	66	166	6.47
548	312	66	170	6.62
552	312	66	174	6.78
556	312	66	178	6.93
560	312	66	182	7.08
564	312	66	186	7.24
568	312	66	190	7.39
572	312	66	194	7.55
576	312	66	198	7.70
580	312	66	202	7.85
584	312	66	206	8.01
588	312	66	210	8.16
592	312	66	214	8.32
596	312	66	218	8.47
600	312	66	222	8.62
604	312	66	226	8.78
608	312	66	230	8.93
612	312	66	234	9.09
616	312	66	238	9.24
620	312	66	242	9.39
624	312	66	246	9.55
628	312	66	250	9.70
632	312	66	254	9.86
636	312	66	258	10.01
640	312	66	262	10.16
644	312	66	266	10.32
648	312	66	270	10.47
652	312	66	274	10.63
656	312	66	278	10.78
660	312	66	282	10.93
664	312	66	286	11.09

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
668	312	66	290	11.24
672	312	66	294	11.40
676	312	66	298	11.55
680	312	66	302	11.70
684	312	66	306	11.86
688	312	66	310	12.01
692	312	66	314	12.17
696	312	66	318	12.32
700	312	66	322	12.47
704	312	66	326	12.63
708	312	66	330	12.78
712	312	66	334	12.94
716	312	66	338	13.09
720	312	66	342	13.24
724	312	66	346	13.40
728	312	66	350	13.55
732	312	66	354	13.71
736	312	66	358	13.86
740	312	66	362	14.01
744	312	66	366	14.17
748	312	66	370	14.32
752	312	66	374	14.48
756	312	66	378	14.63
760	312	66	382	14.78
764	312	66	386	14.94
768	312	66	390	15.09
772	312	66	394	15.25
776	312	66	398	15.40
780	312	66	402	15.55
784	312	66	406	15.71
788	312	66	410	15.86
792	312	66	414	16.02
796	312	66	418	16.17
800	312	66	422	16.32
804	312	66	426	16.48
808	312	66	430	16.63
812	312	66	434	16.79
816	312	66	438	16.94
820	312	66	442	17.09
824	312	66	446	17.25
828	312	66	450	17.40
832	312	66	454	17.56
836	312	66	458	17.71
840	312	66	462	17.86
844	312	66	466	18.02
848	312	66	470	18.17
852	312	66	474	18.33
856	312	66	478	18.48
860	312	66	482	18.63
864	312	66	486	18.79
868	312	66	490	18.94
872	312	66	494	19.10
876	312	66	498	19.25
880	312	66	502	19.40
884	312	66	506	19.56

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
888	312	66	510	19.71
892	312	66	514	19.87
896	312	66	518	20.02
900	312	66	522	20.17
904	312	66	526	20.33
908	312	66	530	20.48
912	312	66	534	20.64
916	312	66	538	20.79
920	312	66	542	20.94
924	312	66	546	21.10
928	312	66	550	21.25
932	312	66	554	21.41
936	312	66	558	21.56
940	312	66	562	21.71
944	312	66	566	21.87
948	312	66	570	22.02
952	312	66	574	22.18
956	312	66	578	22.33
960	312	66	582	22.48
964	312	66	586	22.64
968	312	66	590	22.79
972	312	66	594	22.95
976	312	66	598	23.10
980	312	66	602	23.25
984	312	66	606	23.41
988	312	66	610	23.56
992	312	66	614	23.72
996	312	66	618	23.87
1000	312	66	622	24.02
1004	312	66	626	24.18
1008	312	66	630	24.33
1012	312	66	634	24.49
1016	312	66	638	24.64
1020	312	66	642	24.79
1024	312	66	646	24.95
1028	312	66	650	25.10
1032	312	66	654	25.26
1036	312	66	658	25.41
1040	312	66	662	25.56
1044	312	66	666	25.72
1048	312	66	670	25.87
1052	312	66	674	26.03
1056	312	66	678	26.18
1060	312	66	682	26.33
1064	312	66	686	26.49
1068	312	66	690	26.64
1072	312	66	694	26.80
1076	312	66	698	26.95
1080	312	66	702	27.10
1084	312	66	706	27.26
1088	312	66	710	27.41
1092	312	66	714	27.57
1096	312	66	718	27.72
1100	312	66	722	27.87
1104	312	66	726	28.03

▼ 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 contributions payable 1d
£	£	£	£	£ P
1108	312	66	730	28.18
1112	312	66	734	28.34
1116	312	66	738	28.49
1120	312	66	742	28.64
1124	312	66	746	28.80
1128	312	66	750	28.95
1132	312	66	754	29.11
1136	312	66	758	29.26
1140	312	66	762	29.41
1144	312	66	766	29.57
1148	312	66	770	29.72
1152	312	66	774	29.88
1156	312	66	778	30.03
1160	312	66	782	30.18
1164	312	66	786	30.34
1168	312	66	790	30.49
1172	312	66	794	30.65
1176	312	66	798	30.80
1180	312	66	802	30.95
1184	312	66	806	31.11
1188	312	66	810	31.26
1192	312	66	814	31.42
1196	312	66	818	31.57
1200	312	66	822	31.72
1204	312	66	826	31.88
1208	312	66	830	32.03
1212	312	66	834	32.19
1216	312	66	838	32.34
1220	312	66	842	32.49
1224	312	66	846	32.65
1228	312	66	850	32.80
1232	312	66	854	32.96
1236	312	66	858	33.11
1240	312	66	862	33.26
1244	312	66	866	33.42
1248	312	66	870	33.57
1252	312	66	874	33.73
1256	312	66	878	33.88
1260	312	66	882	34.03
1264	312	66	886	34.19
1268	312	66	890	34.34
1272	312	66	894	34.50
1276	312	66	898	34.65
1280	312	66	902	34.80
1284	312	66	906	34.96
1288	312	66	910	35.11
1292	312	66	914	35.27
1296	312	66	918	35.42
1300	312	66	922	35.57
1304	312	66	926	35.73
1308	312	66	930	35.88
1312	312	66	934	36.04
1316	312	66	938	36.19
1320	312	66	942	36.34
1324	312	66	946	36.50

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1328	312	66	950	36.65
1332	312	66	954	36.81
1336	312	66	958	36.96
1340	312	66	962	37.11
1344	312	66	966	37.27
1348	312	66	970	37.42
1352	312	66	974	37.58
1356	312	66	978	37.73
1360	312	66	982	37.88
1364	312	66	986	38.04
1368	312	66	990	38.19
1372	312	66	994	38.35
1376	312	66	998	38.50
1380	312	66	1002	38.65
1384	312	66	1006	38.81
1388	312	66	1010	38.96
1392	312	66	1014	39.12
1396	312	66	1018	39.27
1400	312	66	1022	39.42
1404	312	66	1026	39.58
1408	312	66	1030	39.73
1412	312	66	1034	39.89
1416	312	66	1038	40.04
1420	312	66	1042	40.19
1424	312	66	1046	40.35
1428	312	66	1050	40.50
1432	312	66	1054	40.66
1436	312	66	1058	40.81
1440	312	66	1062	40.96
1444	312	66	1066	41.12
1448	312	66	1070	41.27
1452	312	66	1074	41.43
1456	312	66	1078	41.58
1460	312	66	1082	41.73
1464	312	66	1086	41.89
1468	312	66	1090	42.04
1472	312	66	1094	42.20
1476	312	66	1098	42.35
1480	312	66	1102	42.50
1484	312	66	1106	42.66
1488	312	66	1110	42.81
1492	312	66	1114	42.97
1496	312	66	1118	43.12
1500	312	66	1122	43.27
1504	312	66	1126	43.43
1508	312	66	1130	43.58
1512	312	66	1134	43.74
1516	312	66	1138	43.89
1520	312	66	1142	44.04
1524	312	66	1146	44.20
1528	312	66	1150	44.35
1532	312	66	1154	44.51
1536	312	66	1158	44.66
1540	312	66	1162	44.81
1544	312	66	1166	44.97

▼ 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 contributions payable 1d
£	£	£	£	£ P
1548	312	66	1170	45.12
1552	312	66	1174	45.28
1556	312	66	1178	45.43
1560	312	66	1182	45.58
1564	312	66	1186	45.74
1568	312	66	1190	45.89
1572	312	66	1194	46.05
1576	312	66	1198	46.20
1580	312	66	1202	46.35
1584	312	66	1206	46.51
1588	312	66	1210	46.66
1592	312	66	1214	46.82
1596	312	66	1218	46.97
1600	312	66	1222	47.12
1604	312	66	1226	47.28
1608	312	66	1230	47.43
1612	312	66	1234	47.59
1616	312	66	1238	47.74
1620	312	66	1242	47.89
1624	312	66	1246	48.05
1628	312	66	1250	48.20
1632	312	66	1254	48.36
1636	312	66	1258	48.51
1640	312	66	1262	48.66
1644	312	66	1266	48.82
1648	312	66	1270	48.97
1652	312	66	1274	49.13
1656	312	66	1278	49.28
1660	312	66	1282	49.43
1664	312	66	1286	49.59
1668	312	66	1290	49.74
1672	312	66	1294	49.90
1676	312	66	1298	50.05
1680	312	66	1302	50.20
1684	312	66	1306	50.36
1688	312	66	1310	50.51
1692	312	66	1314	50.67
1696	312	66	1318	50.82
1700	312	66	1322	50.97
1704	312	66	1326	51.13
1708	312	66	1330	51.28
1712	312	66	1334	51.44
1716	312	66	1338	51.59
1720	312	66	1342	51.74
1724	312	66	1346	51.90
1728	312	66	1350	52.05
1732	312	66	1354	52.21
1736	312	66	1358	52.36
1740	312	66	1362	52.51
1744	312	66	1366	52.67
1748	312	66	1370	52.82
1752	312	66	1374	52.98
1756	312	66	1378	53.13
1760	312	66	1382	53.28
1764	312	66	1386	53.44

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1768	312	66	1390	53.59
1772	312	66	1394	53.75
1776	312	66	1398	53.90
1780	312	66	1402	54.05
1784	312	66	1406	54.21
1788	312	66	1410	54.36
1792	312	66	1414	54.52
1796	312	66	1418	54.67
1800	312	66	1422	54.82
1804	312	66	1426	54.98
1808	312	66	1430	55.13
1812	312	66	1434	55.29
1816	312	66	1438	55.44
1820	312	66	1442	55.59
1824	312	66	1446	55.75
1828	312	66	1450	55.90
1832	312	66	1454	56.06
1836	312	66	1458	56.21
1840	312	66	1462	56.36
1844	312	66	1466	56.52
1848	312	66	1470	56.67
1852	312	66	1474	56.83
1856	312	66	1478	56.98
1860	312	66	1482	57.13
1864	312	66	1486	57.29
1868	312	66	1490	57.44
1872	312	66	1494	57.60
1876	312	66	1498	57.75
1880	312	66	1502	57.90
1884	312	66	1506	58.06
1888	312	66	1510	58.21
1892	312	66	1514	58.37
1896	312	66	1518	58.52
1900	312	66	1522	58.67
1904	312	66	1526	58.83
1908	312	66	1530	58.98
1912	312	66	1534	59.14
1916	312	66	1538	59.29
1920	312	66	1542	59.44
1924	312	66	1546	59.60
1928	312	66	1550	59.75
1932	312	66	1554	59.91
1936	312	66	1558	60.06
1940	312	66	1562	60.21
1944	312	66	1566	60.37
1948	312	66	1570	60.52
1952	312	66	1574	60.68
1956	312	66	1578	60.83
1960	312	66	1582	60.98
1964	312	66	1586	61.14
1968	312	66	1590	61.29
1972	312	66	1594	61.45
1976	312	66	1598	61.60
1980	312	66	1602	61.75
1984	312	66	1606	61.91

▼ 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 contributions payable 1d
£	£	£	£	£ P
1988	312	66	1610	62.06
1992	312	66	1614	62.22
1996	312	66	1618	62.37
2000	312	66	1622	62.52
2004	312	66	1626	62.68
2008	312	66	1630	62.83
2012	312	66	1634	62.99
2016	312	66	1638	63.14
2020	312	66	1642	63.29
2024	312	66	1646	63.45
2028	312	66	1650	63.60
2032	312	66	1654	63.76
2036	312	66	1658	63.91
2040	312	66	1662	64.06
2044	312	66	1666	64.22
2048	312	66	1670	64.37
2052	312	66	1674	64.53
2056	312	66	1678	64.68
2060	312	66	1682	64.83
2064	312	66	1686	64.99
2068	312	66	1690	65.14
2072	312	66	1694	65.30
2076	312	66	1698	65.45
2080	312	66	1702	65.60
2084	312	66	1706	65.76
2088	312	66	1710	65.91
2092	312	66	1714	66.07
2096	312	66	1718	66.22
2100	312	66	1722	66.37
2104	312	66	1726	66.53
2108	312	66	1730	66.68
2112	312	66	1734	66.84
2116	312	66	1738	66.99
2120	312	66	1742	67.14
2124	312	66	1746	67.30
2128	312	66	1750	67.45
2132	312	66	1754	67.61
2136	312	66	1758	67.76
2140	312	66	1762	67.91
2144	312	66	1766	68.07
2148	312	66	1770	68.22
2152	312	66	1774	68.38
2156	312	66	1778	68.53
2160	312	66	1782	68.68
2164	312	66	1786	68.84
2168	312	66	1790	68.99
2172	312	66	1794	69.15
2176	312	66	1798	69.30
2180	312	66	1802	69.45
2184	312	66	1806	69.61
2188	312	66	1810	69.76
2192	312	66	1814	69.92
2196	312	66	1818	70.07
2200	312	66	1822	70.22
2204	312	66	1826	70.38

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
2208	312	66	1830	70.53
2212	312	66	1834	70.69
2216	312	66	1838	70.84
2220	312	66	1842	70.99
2224	312	66	1846	71.15
2228	312	66	1850	71.30
2232	312	66	1854	71.46
2236	312	66	1858	71.61
2240	312	66	1862	71.76
2244	312	66	1866	71.92
2248	312	66	1870	72.07
2252	312	66	1874	72.23
2256	312	66	1878	72.38
2260	312	66	1882	72.53
2264	312	66	1886	72.69
2268	312	66	1890	72.84
2272	312	66	1894	73.00
2276	312	66	1898	73.15
2280	312	66	1902	73.30
2284	312	66	1906	73.46
2288	312	66	1910	73.61
2292	312	66	1914	73.77
2296	312	66	1918	73.92
2300	312	66	1922	74.07
2304	312	66	1926	74.23
2308	312	66	1930	74.38
2312	312	66	1934	74.54
2316	312	66	1938	74.69
2320	312	66	1942	74.84
2324	312	66	1946	75.00
2328	312	66	1950	75.15
2332	312	66	1954	75.31
2336	312	66	1958	75.46
2340	312	66	1962	75.61
2344	312	66	1966	75.77
2348	312	66	1970	75.92
2352	312	66	1974	76.08
2356	312	66	1978	76.23
2360	312	66	1982	76.38
2364	312	66	1986	76.54
2368	312	66	1990	76.69
2372	312	66	1994	76.85
2376	312	66	1998	77.00
2380	312	66	2002	77.15
2384	312	66	2006	77.31
2388	312	66	2010	77.46
2392	312	66	2014	77.62
2396	312	66	2018	77.77
2400	312	66	2022	77.92
2404	312	66	2026	78.08
2408	312	66	2030	78.23
2412	312	66	2034	78.39
2416	312	66	2038	78.54
2420	312	66	2042	78.69
2424	312	66	2046	78.85

▼ 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 contributions payable 1d
£	£	£	£	£ P
2428	312	66	2050	79.00
2432	312	66	2054	79.16
2436	312	66	2058	79.31
2440	312	66	2062	79.46
2444	312	66	2066	79.62
2448	312	66	2070	79.77
2452	312	66	2074	79.93
2456	312	66	2078	80.08
2460	312	66	2082	80.23
2464	312	66	2086	80.39
2468	312	66	2090	80.54
2472	312	66	2094	80.70
2476	312	66	2098	80.85
2480	312	66	2102	81.00
2484	312	66	2106	81.16
2488	312	66	2110	81.31
2492	312	66	2114	81.39

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

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