

National Insurance Contributions Tables B and C

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

Save money - avoid errors

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. You may find this checklist useful when completing your end of year returns
- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing state pension age? Check their date of birth before you decide which contribution category letter to use. Use category C (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 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:

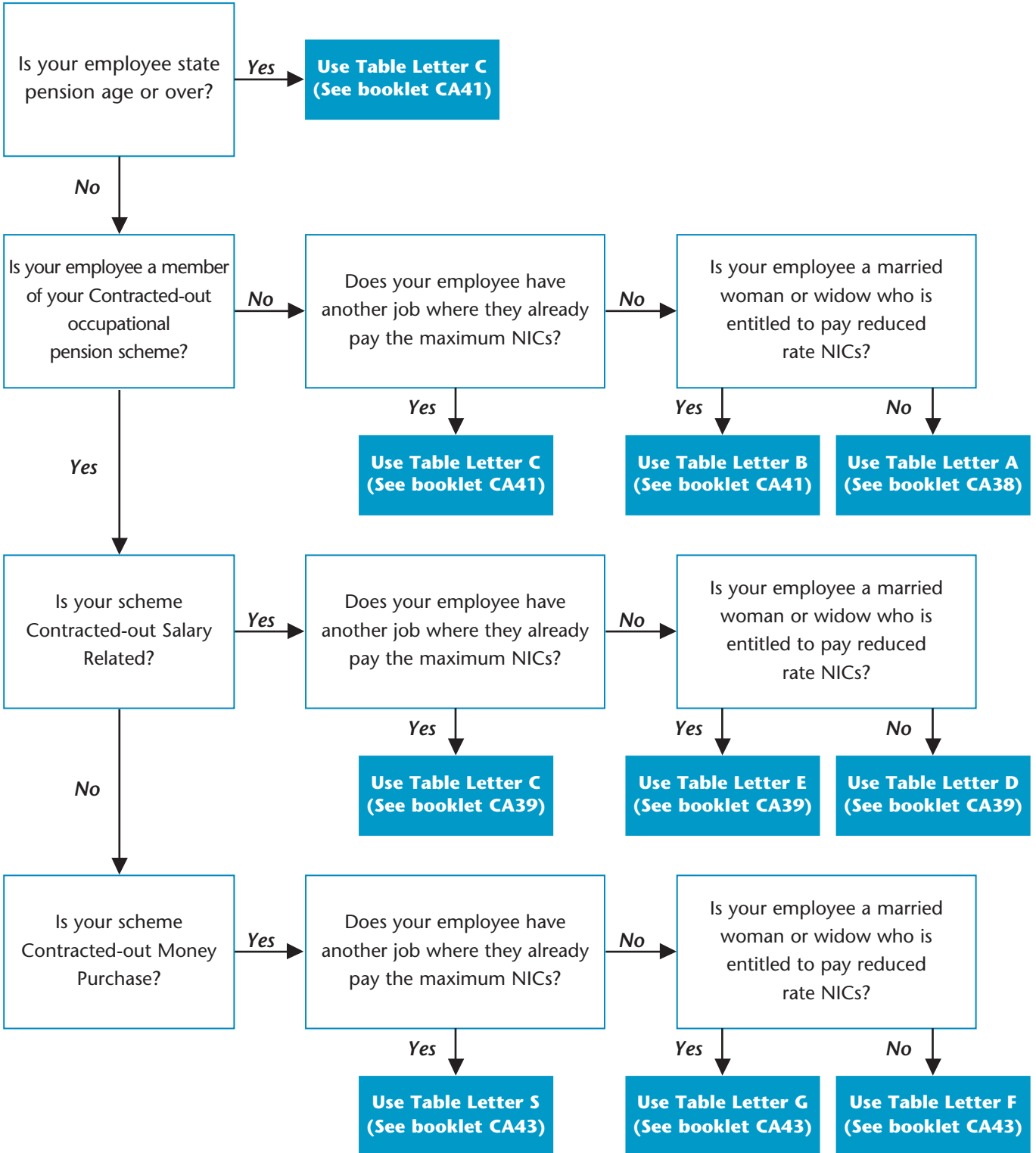
- has your software been upgraded for 2001/2002.

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.

Contents

	page
Important changes to the National Insurance system announced by the Chancellor of the Exchequer in his Budget Statement of 21 March 2000	2
Using these tables to work out National Insurance contributions	3
Earnings limits and National Insurance contribution rates	5
An example of working out National Insurance contributions using these tables and recording figures on form P11	6
B - Weekly table for not contracted-out reduced rate contributions	7
B - Monthly table for not contracted-out reduced rate contributions	17
C - Weekly table for not contracted-out employer only contributions	28
C - Monthly table for not contracted-out employer only contributions	38
Working out employer's contributions due on earnings above the Upper Earnings Limit	49
Additional gross pay table	50

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 = £0.04 ($£88 - £87 = £1 \times 3.85\% = £0.04$)*

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

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

An example form P11 is also shown on page 6.

* *Exact % method used in calculation.*

Important - please note:

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

Using these tables to work out National Insurance contributions

Introduction

You can work out National Insurance contributions by using either:

- these tables or
- the exact percentage method.

For information about using the exact percentage method, please see the *Employer's Help Cards, CWG1 (2001)*, Card 13.

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

Are you using the right tables?

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

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

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

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

About these tables

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

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

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

Identifying the correct table to use

Table B

Use this table for married women or widows:

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

For these women, you must have a valid:

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

Table C

Use this table for:

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

How to use these tables

Step Action

- 1 decide which table (B or C and weekly/monthly) is appropriate 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 6

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

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

To adapt these tables to work out National Insurance contributions for a company director, see the *Employer's Help Cards, CWG1 (2001)*, Card 14.

General information

The first earnings figure in each table is the next amount above the Lower Earnings Limit (£72 weekly or £312 monthly). This is because earnings between the Lower Earnings Limit and the Earnings Threshold must be recorded on form P11 and P14 to protect the employee's entitlement to benefit, even though no NICs are due on those earnings.

The last earnings figure in each table is the Upper Earnings Limit (£575 weekly or £2492 monthly). This is because no employee's contributions are due on those earnings above the Upper Earnings Limit.

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

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

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

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

Where can I get more copies of these tables?

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

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

Changes to your circumstances

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

If you are unhappy with our service

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

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

Employers' Helpline

For the price of a local call, you can now telephone one number to obtain expert guidance on all aspects of National Insurance including Statutory Sick Pay and Statutory Maternity Pay, general PAYE inclusive of P11D, Tax Credits, Student Loan repayments and basic VAT registration.

Call now on 0845 7 143 143

The service is available for PAYE, TAX CREDITS AND STUDENT LOAN REPAYMENTS ENQUIRIES:

Monday to Friday from 8.00 to 20.00
Saturdays, Sundays and Bank Holidays from 8.00 to 17.00
(Except Christmas Day, Boxing Day and New Years Day)

Service is available for National Insurance, Statutory Sick Pay and Statutory Maternity Pay enquiries from Monday to Friday from 8.30 to 17.00

Customers with hearing and/or speech difficulties, who have a textphone, can call on 0845 7 419 402 - Monday to Friday from 8.30 to 17.00

Random calls are listened to or recorded for training purposes and maintaining standards. These tapes are erased after use. If you do not want to have your call recorded, please tell the operator. These procedures comply with OFTEL regulations.

Earnings limits and National Insurance contribution rates

Earnings limits	Employee's contribution		Employer's contribution
	Contribution Table letter B	Contribution Table letter C	Table Letters B and C
Below £72.00 weekly or Below £312.00 monthly or Below £3744.00 yearly	Nil	Nil	Nil
£72.00 to £87.00 weekly or £312.00 to £378.00 monthly or £3744.00 to £4535.00 yearly	0%	Nil	0%
£87.01 to £575.00 weekly or £378.01 to £2492.00 monthly or £4535.01 to £29900.00 yearly	3.85% on earnings above the Earnings Threshold	Nil	11.9% on earnings above the Earnings Threshold
Over £575.00 weekly or over £2492.00 monthly or over £29900.00 yearly	3.85% on earnings above the Earnings Threshold, up to and including the UEL then NIL on earnings above the UEL	Nil	11.9% on all earnings above the Earnings Threshold

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

Example

A monthly paid male employee in not contracted-out employment earns £887.90, payable on 30 April 2001 (tax month 1).

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

Extract from Monthly table B

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
884	312	66	506	80.01	19.56	60.45

Extract from Form P11

		National Insurance contributions <small>Notes: 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	506	80.01		19.56									

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

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

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

Table
letter **B**

Use this table for:

- married women or widows 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 Table C
- women for whom you hold form CA2700, see Table C.

Completing Deductions Working Sheet, form P11 or substitute:

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c 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 contributions
£	1a £	1b £	1c £	1d £ P	1e £ P	£ P
Up to and including 71.99	No NIC Liability, make no entries on forms P11 and P14					
72	72	0	0	0.00	0.00	0.00
73	72	1	0	0.00	0.00	0.00
74	72	2	0	0.00	0.00	0.00
75	72	3	0	0.00	0.00	0.00
76	72	4	0	0.00	0.00	0.00
77	72	5	0	0.00	0.00	0.00
78	72	6	0	0.00	0.00	0.00
79	72	7	0	0.00	0.00	0.00
80	72	8	0	0.00	0.00	0.00
81	72	9	0	0.00	0.00	0.00
82	72	10	0	0.00	0.00	0.00
83	72	11	0	0.00	0.00	0.00
84	72	12	0	0.00	0.00	0.00
85	72	13	0	0.00	0.00	0.00
86	72	14	0	0.00	0.00	0.00
87	72	15	0	0.00	0.00	0.00
88	72	15	1	0.24	0.06	0.18
89	72	15	2	0.40	0.10	0.30
90	72	15	3	0.55	0.13	0.42
91	72	15	4	0.70	0.17	0.53
92	72	15	5	0.86	0.21	0.65
93	72	15	6	1.02	0.25	0.77
94	72	15	7	1.18	0.29	0.89
95	72	15	8	1.34	0.33	1.01
96	72	15	9	1.49	0.36	1.13
97	72	15	10	1.65	0.40	1.25
98	72	15	11	1.81	0.44	1.37
99	72	15	12	1.97	0.48	1.49
100	72	15	13	2.13	0.52	1.61
101	72	15	14	2.28	0.56	1.72
102	72	15	15	2.44	0.60	1.84
103	72	15	16	2.59	0.63	1.96
104	72	15	17	2.75	0.67	2.08
105	72	15	18	2.91	0.71	2.20
106	72	15	19	3.07	0.75	2.32

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
107	72	15	20	3.23	0.79	2.44
108	72	15	21	3.39	0.83	2.56
109	72	15	22	3.55	0.87	2.68
110	72	15	23	3.70	0.90	2.80
111	72	15	24	3.85	0.94	2.91
112	72	15	25	4.01	0.98	3.03
113	72	15	26	4.17	1.02	3.15
114	72	15	27	4.33	1.06	3.27
115	72	15	28	4.49	1.10	3.39
116	72	15	29	4.64	1.13	3.51
117	72	15	30	4.80	1.17	3.63
118	72	15	31	4.96	1.21	3.75
119	72	15	32	5.12	1.25	3.87
120	72	15	33	5.28	1.29	3.99
121	72	15	34	5.43	1.33	4.10
122	72	15	35	5.59	1.37	4.22
123	72	15	36	5.74	1.40	4.34
124	72	15	37	5.90	1.44	4.46
125	72	15	38	6.06	1.48	4.58
126	72	15	39	6.22	1.52	4.70
127	72	15	40	6.38	1.56	4.82
128	72	15	41	6.54	1.60	4.94
129	72	15	42	6.70	1.64	5.06
130	72	15	43	6.85	1.67	5.18
131	72	15	44	7.00	1.71	5.29
132	72	15	45	7.16	1.75	5.41
133	72	15	46	7.32	1.79	5.53
134	72	15	47	7.48	1.83	5.65
135	72	15	48	7.64	1.87	5.77
136	72	15	49	7.79	1.90	5.89
137	72	15	50	7.95	1.94	6.01
138	72	15	51	8.11	1.98	6.13
139	72	15	52	8.27	2.02	6.25
140	72	15	53	8.43	2.06	6.37
141	72	15	54	8.58	2.10	6.48
142	72	15	55	8.74	2.14	6.60
143	72	15	56	8.89	2.17	6.72
144	72	15	57	9.05	2.21	6.84
145	72	15	58	9.21	2.25	6.96
146	72	15	59	9.37	2.29	7.08
147	72	15	60	9.53	2.33	7.20
148	72	15	61	9.69	2.37	7.32
149	72	15	62	9.85	2.41	7.44
150	72	15	63	10.00	2.44	7.56
151	72	15	64	10.15	2.48	7.67
152	72	15	65	10.31	2.52	7.79
153	72	15	66	10.47	2.56	7.91
154	72	15	67	10.63	2.60	8.03
155	72	15	68	10.79	2.64	8.15
156	72	15	69	10.94	2.67	8.27
157	72	15	70	11.10	2.71	8.39
158	72	15	71	11.26	2.75	8.51
159	72	15	72	11.42	2.79	8.63
160	72	15	73	11.58	2.83	8.75
161	72	15	74	11.73	2.87	8.86

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
162	72	15	75	11.89	2.91	8.98
163	72	15	76	12.04	2.94	9.10
164	72	15	77	12.20	2.98	9.22
165	72	15	78	12.36	3.02	9.34
166	72	15	79	12.52	3.06	9.46
167	72	15	80	12.68	3.10	9.58
168	72	15	81	12.84	3.14	9.70
169	72	15	82	13.00	3.18	9.82
170	72	15	83	13.15	3.21	9.94
171	72	15	84	13.30	3.25	10.05
172	72	15	85	13.46	3.29	10.17
173	72	15	86	13.62	3.33	10.29
174	72	15	87	13.78	3.37	10.41
175	72	15	88	13.94	3.41	10.53
176	72	15	89	14.09	3.44	10.65
177	72	15	90	14.25	3.48	10.77
178	72	15	91	14.41	3.52	10.89
179	72	15	92	14.57	3.56	11.01
180	72	15	93	14.73	3.60	11.13
181	72	15	94	14.88	3.64	11.24
182	72	15	95	15.04	3.68	11.36
183	72	15	96	15.19	3.71	11.48
184	72	15	97	15.35	3.75	11.60
185	72	15	98	15.51	3.79	11.72
186	72	15	99	15.67	3.83	11.84
187	72	15	100	15.83	3.87	11.96
188	72	15	101	15.99	3.91	12.08
189	72	15	102	16.15	3.95	12.20
190	72	15	103	16.30	3.98	12.32
191	72	15	104	16.45	4.02	12.43
192	72	15	105	16.61	4.06	12.55
193	72	15	106	16.77	4.10	12.67
194	72	15	107	16.93	4.14	12.79
195	72	15	108	17.09	4.18	12.91
196	72	15	109	17.24	4.21	13.03
197	72	15	110	17.40	4.25	13.15
198	72	15	111	17.56	4.29	13.27
199	72	15	112	17.72	4.33	13.39
200	72	15	113	17.88	4.37	13.51
201	72	15	114	18.03	4.41	13.62
202	72	15	115	18.19	4.45	13.74
203	72	15	116	18.34	4.48	13.86
204	72	15	117	18.50	4.52	13.98
205	72	15	118	18.66	4.56	14.10
206	72	15	119	18.82	4.60	14.22
207	72	15	120	18.98	4.64	14.34
208	72	15	121	19.14	4.68	14.46
209	72	15	122	19.30	4.72	14.58
210	72	15	123	19.45	4.75	14.70
211	72	15	124	19.60	4.79	14.81
212	72	15	125	19.76	4.83	14.93
213	72	15	126	19.92	4.87	15.05
214	72	15	127	20.08	4.91	15.17
215	72	15	128	20.24	4.95	15.29
216	72	15	129	20.39	4.98	15.41

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
217	72	15	130	20.55	5.02	15.53
218	72	15	131	20.71	5.06	15.65
219	72	15	132	20.87	5.10	15.77
220	72	15	133	21.03	5.14	15.89
221	72	15	134	21.18	5.18	16.00
222	72	15	135	21.34	5.22	16.12
223	72	15	136	21.49	5.25	16.24
224	72	15	137	21.65	5.29	16.36
225	72	15	138	21.81	5.33	16.48
226	72	15	139	21.97	5.37	16.60
227	72	15	140	22.13	5.41	16.72
228	72	15	141	22.29	5.45	16.84
229	72	15	142	22.45	5.49	16.96
230	72	15	143	22.60	5.52	17.08
231	72	15	144	22.75	5.56	17.19
232	72	15	145	22.91	5.60	17.31
233	72	15	146	23.07	5.64	17.43
234	72	15	147	23.23	5.68	17.55
235	72	15	148	23.39	5.72	17.67
236	72	15	149	23.54	5.75	17.79
237	72	15	150	23.70	5.79	17.91
238	72	15	151	23.86	5.83	18.03
239	72	15	152	24.02	5.87	18.15
240	72	15	153	24.18	5.91	18.27
241	72	15	154	24.33	5.95	18.38
242	72	15	155	24.49	5.99	18.50
243	72	15	156	24.64	6.02	18.62
244	72	15	157	24.80	6.06	18.74
245	72	15	158	24.96	6.10	18.86
246	72	15	159	25.12	6.14	18.98
247	72	15	160	25.28	6.18	19.10
248	72	15	161	25.44	6.22	19.22
249	72	15	162	25.60	6.26	19.34
250	72	15	163	25.75	6.29	19.46
251	72	15	164	25.90	6.33	19.57
252	72	15	165	26.06	6.37	19.69
253	72	15	166	26.22	6.41	19.81
254	72	15	167	26.38	6.45	19.93
255	72	15	168	26.54	6.49	20.05
256	72	15	169	26.69	6.52	20.17
257	72	15	170	26.85	6.56	20.29
258	72	15	171	27.01	6.60	20.41
259	72	15	172	27.17	6.64	20.53
260	72	15	173	27.33	6.68	20.65
261	72	15	174	27.48	6.72	20.76
262	72	15	175	27.64	6.76	20.88
263	72	15	176	27.79	6.79	21.00
264	72	15	177	27.95	6.83	21.12
265	72	15	178	28.11	6.87	21.24
266	72	15	179	28.27	6.91	21.36
267	72	15	180	28.43	6.95	21.48
268	72	15	181	28.59	6.99	21.60
269	72	15	182	28.75	7.03	21.72
270	72	15	183	28.90	7.06	21.84
271	72	15	184	29.05	7.10	21.95

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
272	72	15	185	29.21	7.14	22.07
273	72	15	186	29.37	7.18	22.19
274	72	15	187	29.53	7.22	22.31
275	72	15	188	29.69	7.26	22.43
276	72	15	189	29.84	7.29	22.55
277	72	15	190	30.00	7.33	22.67
278	72	15	191	30.16	7.37	22.79
279	72	15	192	30.32	7.41	22.91
280	72	15	193	30.48	7.45	23.03
281	72	15	194	30.63	7.49	23.14
282	72	15	195	30.79	7.53	23.26
283	72	15	196	30.94	7.56	23.38
284	72	15	197	31.10	7.60	23.50
285	72	15	198	31.26	7.64	23.62
286	72	15	199	31.42	7.68	23.74
287	72	15	200	31.58	7.72	23.86
288	72	15	201	31.74	7.76	23.98
289	72	15	202	31.90	7.80	24.10
290	72	15	203	32.05	7.83	24.22
291	72	15	204	32.20	7.87	24.33
292	72	15	205	32.36	7.91	24.45
293	72	15	206	32.52	7.95	24.57
294	72	15	207	32.68	7.99	24.69
295	72	15	208	32.84	8.03	24.81
296	72	15	209	32.99	8.06	24.93
297	72	15	210	33.15	8.10	25.05
298	72	15	211	33.31	8.14	25.17
299	72	15	212	33.47	8.18	25.29
300	72	15	213	33.63	8.22	25.41
301	72	15	214	33.78	8.26	25.52
302	72	15	215	33.94	8.30	25.64
303	72	15	216	34.09	8.33	25.76
304	72	15	217	34.25	8.37	25.88
305	72	15	218	34.41	8.41	26.00
306	72	15	219	34.57	8.45	26.12
307	72	15	220	34.73	8.49	26.24
308	72	15	221	34.89	8.53	26.36
309	72	15	222	35.05	8.57	26.48
310	72	15	223	35.20	8.60	26.60
311	72	15	224	35.35	8.64	26.71
312	72	15	225	35.51	8.68	26.83
313	72	15	226	35.67	8.72	26.95
314	72	15	227	35.83	8.76	27.07
315	72	15	228	35.99	8.80	27.19
316	72	15	229	36.14	8.83	27.31
317	72	15	230	36.30	8.87	27.43
318	72	15	231	36.46	8.91	27.55
319	72	15	232	36.62	8.95	27.67
320	72	15	233	36.78	8.99	27.79
321	72	15	234	36.93	9.03	27.90
322	72	15	235	37.09	9.07	28.02
323	72	15	236	37.24	9.10	28.14
324	72	15	237	37.40	9.14	28.26
325	72	15	238	37.56	9.18	28.38
326	72	15	239	37.72	9.22	28.50

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
327	72	15	240	37.88	9.26	28.62
328	72	15	241	38.04	9.30	28.74
329	72	15	242	38.20	9.34	28.86
330	72	15	243	38.35	9.37	28.98
331	72	15	244	38.50	9.41	29.09
332	72	15	245	38.66	9.45	29.21
333	72	15	246	38.82	9.49	29.33
334	72	15	247	38.98	9.53	29.45
335	72	15	248	39.14	9.57	29.57
336	72	15	249	39.29	9.60	29.69
337	72	15	250	39.45	9.64	29.81
338	72	15	251	39.61	9.68	29.93
339	72	15	252	39.77	9.72	30.05
340	72	15	253	39.93	9.76	30.17
341	72	15	254	40.08	9.80	30.28
342	72	15	255	40.24	9.84	30.40
343	72	15	256	40.39	9.87	30.52
344	72	15	257	40.55	9.91	30.64
345	72	15	258	40.71	9.95	30.76
346	72	15	259	40.87	9.99	30.88
347	72	15	260	41.03	10.03	31.00
348	72	15	261	41.19	10.07	31.12
349	72	15	262	41.35	10.11	31.24
350	72	15	263	41.50	10.14	31.36
351	72	15	264	41.65	10.18	31.47
352	72	15	265	41.81	10.22	31.59
353	72	15	266	41.97	10.26	31.71
354	72	15	267	42.13	10.30	31.83
355	72	15	268	42.29	10.34	31.95
356	72	15	269	42.44	10.37	32.07
357	72	15	270	42.60	10.41	32.19
358	72	15	271	42.76	10.45	32.31
359	72	15	272	42.92	10.49	32.43
360	72	15	273	43.08	10.53	32.55
361	72	15	274	43.23	10.57	32.66
362	72	15	275	43.39	10.61	32.78
363	72	15	276	43.54	10.64	32.90
364	72	15	277	43.70	10.68	33.02
365	72	15	278	43.86	10.72	33.14
366	72	15	279	44.02	10.76	33.26
367	72	15	280	44.18	10.80	33.38
368	72	15	281	44.34	10.84	33.50
369	72	15	282	44.50	10.88	33.62
370	72	15	283	44.65	10.91	33.74
371	72	15	284	44.80	10.95	33.85
372	72	15	285	44.96	10.99	33.97
373	72	15	286	45.12	11.03	34.09
374	72	15	287	45.28	11.07	34.21
375	72	15	288	45.44	11.11	34.33
376	72	15	289	45.59	11.14	34.45
377	72	15	290	45.75	11.18	34.57
378	72	15	291	45.91	11.22	34.69
379	72	15	292	46.07	11.26	34.81
380	72	15	293	46.23	11.30	34.93
381	72	15	294	46.38	11.34	35.04

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
382	72	15	295	46.54	11.38	35.16
383	72	15	296	46.69	11.41	35.28
384	72	15	297	46.85	11.45	35.40
385	72	15	298	47.01	11.49	35.52
386	72	15	299	47.17	11.53	35.64
387	72	15	300	47.33	11.57	35.76
388	72	15	301	47.49	11.61	35.88
389	72	15	302	47.65	11.65	36.00
390	72	15	303	47.80	11.68	36.12
391	72	15	304	47.95	11.72	36.23
392	72	15	305	48.11	11.76	36.35
393	72	15	306	48.27	11.80	36.47
394	72	15	307	48.43	11.84	36.59
395	72	15	308	48.59	11.88	36.71
396	72	15	309	48.74	11.91	36.83
397	72	15	310	48.90	11.95	36.95
398	72	15	311	49.06	11.99	37.07
399	72	15	312	49.22	12.03	37.19
400	72	15	313	49.38	12.07	37.31
401	72	15	314	49.53	12.11	37.42
402	72	15	315	49.69	12.15	37.54
403	72	15	316	49.84	12.18	37.66
404	72	15	317	50.00	12.22	37.78
405	72	15	318	50.16	12.26	37.90
406	72	15	319	50.32	12.30	38.02
407	72	15	320	50.48	12.34	38.14
408	72	15	321	50.64	12.38	38.26
409	72	15	322	50.80	12.42	38.38
410	72	15	323	50.95	12.45	38.50
411	72	15	324	51.10	12.49	38.61
412	72	15	325	51.26	12.53	38.73
413	72	15	326	51.42	12.57	38.85
414	72	15	327	51.58	12.61	38.97
415	72	15	328	51.74	12.65	39.09
416	72	15	329	51.89	12.68	39.21
417	72	15	330	52.05	12.72	39.33
418	72	15	331	52.21	12.76	39.45
419	72	15	332	52.37	12.80	39.57
420	72	15	333	52.53	12.84	39.69
421	72	15	334	52.68	12.88	39.80
422	72	15	335	52.84	12.92	39.92
423	72	15	336	52.99	12.95	40.04
424	72	15	337	53.15	12.99	40.16
425	72	15	338	53.31	13.03	40.28
426	72	15	339	53.47	13.07	40.40
427	72	15	340	53.63	13.11	40.52
428	72	15	341	53.79	13.15	40.64
429	72	15	342	53.95	13.19	40.76
430	72	15	343	54.10	13.22	40.88
431	72	15	344	54.25	13.26	40.99
432	72	15	345	54.41	13.30	41.11
433	72	15	346	54.57	13.34	41.23
434	72	15	347	54.73	13.38	41.35
435	72	15	348	54.89	13.42	41.47
436	72	15	349	55.04	13.45	41.59

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
437	72	15	350	55.20	13.49	41.71
438	72	15	351	55.36	13.53	41.83
439	72	15	352	55.52	13.57	41.95
440	72	15	353	55.68	13.61	42.07
441	72	15	354	55.83	13.65	42.18
442	72	15	355	55.99	13.69	42.30
443	72	15	356	56.14	13.72	42.42
444	72	15	357	56.30	13.76	42.54
445	72	15	358	56.46	13.80	42.66
446	72	15	359	56.62	13.84	42.78
447	72	15	360	56.78	13.88	42.90
448	72	15	361	56.94	13.92	43.02
449	72	15	362	57.10	13.96	43.14
450	72	15	363	57.25	13.99	43.26
451	72	15	364	57.40	14.03	43.37
452	72	15	365	57.56	14.07	43.49
453	72	15	366	57.72	14.11	43.61
454	72	15	367	57.88	14.15	43.73
455	72	15	368	58.04	14.19	43.85
456	72	15	369	58.19	14.22	43.97
457	72	15	370	58.35	14.26	44.09
458	72	15	371	58.51	14.30	44.21
459	72	15	372	58.67	14.34	44.33
460	72	15	373	58.83	14.38	44.45
461	72	15	374	58.98	14.42	44.56
462	72	15	375	59.14	14.46	44.68
463	72	15	376	59.29	14.49	44.80
464	72	15	377	59.45	14.53	44.92
465	72	15	378	59.61	14.57	45.04
466	72	15	379	59.77	14.61	45.16
467	72	15	380	59.93	14.65	45.28
468	72	15	381	60.09	14.69	45.40
469	72	15	382	60.25	14.73	45.52
470	72	15	383	60.40	14.76	45.64
471	72	15	384	60.55	14.80	45.75
472	72	15	385	60.71	14.84	45.87
473	72	15	386	60.87	14.88	45.99
474	72	15	387	61.03	14.92	46.11
475	72	15	388	61.19	14.96	46.23
476	72	15	389	61.34	14.99	46.35
477	72	15	390	61.50	15.03	46.47
478	72	15	391	61.66	15.07	46.59
479	72	15	392	61.82	15.11	46.71
480	72	15	393	61.98	15.15	46.83
481	72	15	394	62.13	15.19	46.94
482	72	15	395	62.29	15.23	47.06
483	72	15	396	62.44	15.26	47.18
484	72	15	397	62.60	15.30	47.30
485	72	15	398	62.76	15.34	47.42
486	72	15	399	62.92	15.38	47.54
487	72	15	400	63.08	15.42	47.66
488	72	15	401	63.24	15.46	47.78
489	72	15	402	63.40	15.50	47.90
490	72	15	403	63.55	15.53	48.02
491	72	15	404	63.70	15.57	48.13

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
492	72	15	405	63.86	15.61	48.25
493	72	15	406	64.02	15.65	48.37
494	72	15	407	64.18	15.69	48.49
495	72	15	408	64.34	15.73	48.61
496	72	15	409	64.49	15.76	48.73
497	72	15	410	64.65	15.80	48.85
498	72	15	411	64.81	15.84	48.97
499	72	15	412	64.97	15.88	49.09
500	72	15	413	65.13	15.92	49.21
501	72	15	414	65.28	15.96	49.32
502	72	15	415	65.44	16.00	49.44
503	72	15	416	65.59	16.03	49.56
504	72	15	417	65.75	16.07	49.68
505	72	15	418	65.91	16.11	49.80
506	72	15	419	66.07	16.15	49.92
507	72	15	420	66.23	16.19	50.04
508	72	15	421	66.39	16.23	50.16
509	72	15	422	66.55	16.27	50.28
510	72	15	423	66.70	16.30	50.40
511	72	15	424	66.85	16.34	50.51
512	72	15	425	67.01	16.38	50.63
513	72	15	426	67.17	16.42	50.75
514	72	15	427	67.33	16.46	50.87
515	72	15	428	67.49	16.50	50.99
516	72	15	429	67.64	16.53	51.11
517	72	15	430	67.80	16.57	51.23
518	72	15	431	67.96	16.61	51.35
519	72	15	432	68.12	16.65	51.47
520	72	15	433	68.28	16.69	51.59
521	72	15	434	68.43	16.73	51.70
522	72	15	435	68.59	16.77	51.82
523	72	15	436	68.74	16.80	51.94
524	72	15	437	68.90	16.84	52.06
525	72	15	438	69.06	16.88	52.18
526	72	15	439	69.22	16.92	52.30
527	72	15	440	69.38	16.96	52.42
528	72	15	441	69.54	17.00	52.54
529	72	15	442	69.70	17.04	52.66
530	72	15	443	69.85	17.07	52.78
531	72	15	444	70.00	17.11	52.89
532	72	15	445	70.16	17.15	53.01
533	72	15	446	70.32	17.19	53.13
534	72	15	447	70.48	17.23	53.25
535	72	15	448	70.64	17.27	53.37
536	72	15	449	70.79	17.30	53.49
537	72	15	450	70.95	17.34	53.61
538	72	15	451	71.11	17.38	53.73
539	72	15	452	71.27	17.42	53.85
540	72	15	453	71.43	17.46	53.97
541	72	15	454	71.58	17.50	54.08
542	72	15	455	71.74	17.54	54.20
543	72	15	456	71.89	17.57	54.32
544	72	15	457	72.05	17.61	54.44
545	72	15	458	72.21	17.65	54.56
546	72	15	459	72.37	17.69	54.68

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the Earnings Threshold 1b	Earnings above the Earnings Threshold, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
547	72	15	460	72.53	17.73	54.80
548	72	15	461	72.69	17.77	54.92
549	72	15	462	72.85	17.81	55.04
550	72	15	463	73.00	17.84	55.16
551	72	15	464	73.15	17.88	55.27
552	72	15	465	73.31	17.92	55.39
553	72	15	466	73.47	17.96	55.51
554	72	15	467	73.63	18.00	55.63
555	72	15	468	73.79	18.04	55.75
556	72	15	469	73.94	18.07	55.87
557	72	15	470	74.10	18.11	55.99
558	72	15	471	74.26	18.15	56.11
559	72	15	472	74.42	18.19	56.23
560	72	15	473	74.58	18.23	56.35
561	72	15	474	74.73	18.27	56.46
562	72	15	475	74.89	18.31	56.58
563	72	15	476	75.04	18.34	56.70
564	72	15	477	75.20	18.38	56.82
565	72	15	478	75.36	18.42	56.94
566	72	15	479	75.52	18.46	57.06
567	72	15	480	75.68	18.50	57.18
568	72	15	481	75.84	18.54	57.30
569	72	15	482	76.00	18.58	57.42
570	72	15	483	76.15	18.61	57.54
571	72	15	484	76.30	18.65	57.65
572	72	15	485	76.46	18.69	57.77
573	72	15	486	76.62	18.73	57.89
574	72	15	487	76.78	18.77	58.01
575	72	15	488	76.86	18.79	58.07

If the employee's gross pay is over £575, go to page 49

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

Table letter **B**

Use this table for:

- married women or widows 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 Table C
- women for whom you hold form CA2700, see Table C.

Completing Deductions Working Sheet, form P11 or substitute:

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c 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 contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 311.99	No NIC Liability, make no entries on forms P11 and P14					
312	312	0	0	0.00	0.00	0.00
316	312	4	0	0.00	0.00	0.00
320	312	8	0	0.00	0.00	0.00
324	312	12	0	0.00	0.00	0.00
328	312	16	0	0.00	0.00	0.00
332	312	20	0	0.00	0.00	0.00
336	312	24	0	0.00	0.00	0.00
340	312	28	0	0.00	0.00	0.00
344	312	32	0	0.00	0.00	0.00
348	312	36	0	0.00	0.00	0.00
352	312	40	0	0.00	0.00	0.00
356	312	44	0	0.00	0.00	0.00
360	312	48	0	0.00	0.00	0.00
364	312	52	0	0.00	0.00	0.00
368	312	56	0	0.00	0.00	0.00
372	312	60	0	0.00	0.00	0.00
376	312	64	0	0.00	0.00	0.00
378	312	66	0	0.00	0.00	0.00
380	312	66	2	0.63	0.15	0.48
384	312	66	6	1.26	0.31	0.95
388	312	66	10	1.89	0.46	1.43
392	312	66	14	2.52	0.62	1.90
396	312	66	18	3.15	0.77	2.38
400	312	66	22	3.78	0.92	2.86
404	312	66	26	4.41	1.08	3.33
408	312	66	30	5.04	1.23	3.81
412	312	66	34	5.67	1.39	4.28
416	312	66	38	6.30	1.54	4.76
420	312	66	42	6.93	1.69	5.24
424	312	66	46	7.56	1.85	5.71
428	312	66	50	8.19	2.00	6.19
432	312	66	54	8.82	2.16	6.66
436	312	66	58	9.45	2.31	7.14
440	312	66	62	10.08	2.46	7.62
444	312	66	66	10.71	2.62	8.09

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

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

Monthly table

Table
letter **B**

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

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

Monthly table

Table **B**
letter

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1108	312	66	730	115.29	28.18	87.11
1112	312	66	734	115.92	28.34	87.58
1116	312	66	738	116.55	28.49	88.06
1120	312	66	742	117.18	28.64	88.54
1124	312	66	746	117.81	28.80	89.01
1128	312	66	750	118.44	28.95	89.49
1132	312	66	754	119.07	29.11	89.96
1136	312	66	758	119.70	29.26	90.44
1140	312	66	762	120.33	29.41	90.92
1144	312	66	766	120.96	29.57	91.39
1148	312	66	770	121.59	29.72	91.87
1152	312	66	774	122.22	29.88	92.34
1156	312	66	778	122.85	30.03	92.82
1160	312	66	782	123.48	30.18	93.30
1164	312	66	786	124.11	30.34	93.77
1168	312	66	790	124.74	30.49	94.25
1172	312	66	794	125.37	30.65	94.72
1176	312	66	798	126.00	30.80	95.20
1180	312	66	802	126.63	30.95	95.68
1184	312	66	806	127.26	31.11	96.15
1188	312	66	810	127.89	31.26	96.63
1192	312	66	814	128.52	31.42	97.10
1196	312	66	818	129.15	31.57	97.58
1200	312	66	822	129.78	31.72	98.06
1204	312	66	826	130.41	31.88	98.53
1208	312	66	830	131.04	32.03	99.01
1212	312	66	834	131.67	32.19	99.48
1216	312	66	838	132.30	32.34	99.96
1220	312	66	842	132.93	32.49	100.44
1224	312	66	846	133.56	32.65	100.91
1228	312	66	850	134.19	32.80	101.39
1232	312	66	854	134.82	32.96	101.86
1236	312	66	858	135.45	33.11	102.34
1240	312	66	862	136.08	33.26	102.82
1244	312	66	866	136.71	33.42	103.29
1248	312	66	870	137.34	33.57	103.77
1252	312	66	874	137.97	33.73	104.24
1256	312	66	878	138.60	33.88	104.72
1260	312	66	882	139.23	34.03	105.20
1264	312	66	886	139.86	34.19	105.67
1268	312	66	890	140.49	34.34	106.15
1272	312	66	894	141.12	34.50	106.62
1276	312	66	898	141.75	34.65	107.10
1280	312	66	902	142.38	34.80	107.58
1284	312	66	906	143.01	34.96	108.05
1288	312	66	910	143.64	35.11	108.53
1292	312	66	914	144.27	35.27	109.00
1296	312	66	918	144.90	35.42	109.48
1300	312	66	922	145.53	35.57	109.96
1304	312	66	926	146.16	35.73	110.43
1308	312	66	930	146.79	35.88	110.91
1312	312	66	934	147.42	36.04	111.38
1316	312	66	938	148.05	36.19	111.86
1320	312	66	942	148.68	36.34	112.34
1324	312	66	946	149.31	36.50	112.81

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1328	312	66	950	149.94	36.65	113.29
1332	312	66	954	150.57	36.81	113.76
1336	312	66	958	151.20	36.96	114.24
1340	312	66	962	151.83	37.11	114.72
1344	312	66	966	152.46	37.27	115.19
1348	312	66	970	153.09	37.42	115.67
1352	312	66	974	153.72	37.58	116.14
1356	312	66	978	154.35	37.73	116.62
1360	312	66	982	154.98	37.88	117.10
1364	312	66	986	155.61	38.04	117.57
1368	312	66	990	156.24	38.19	118.05
1372	312	66	994	156.87	38.35	118.52
1376	312	66	998	157.50	38.50	119.00
1380	312	66	1002	158.13	38.65	119.48
1384	312	66	1006	158.76	38.81	119.95
1388	312	66	1010	159.39	38.96	120.43
1392	312	66	1014	160.02	39.12	120.90
1396	312	66	1018	160.65	39.27	121.38
1400	312	66	1022	161.28	39.42	121.86
1404	312	66	1026	161.91	39.58	122.33
1408	312	66	1030	162.54	39.73	122.81
1412	312	66	1034	163.17	39.89	123.28
1416	312	66	1038	163.80	40.04	123.76
1420	312	66	1042	164.43	40.19	124.24
1424	312	66	1046	165.06	40.35	124.71
1428	312	66	1050	165.69	40.50	125.19
1432	312	66	1054	166.32	40.66	125.66
1436	312	66	1058	166.95	40.81	126.14
1440	312	66	1062	167.58	40.96	126.62
1444	312	66	1066	168.21	41.12	127.09
1448	312	66	1070	168.84	41.27	127.57
1452	312	66	1074	169.47	41.43	128.04
1456	312	66	1078	170.10	41.58	128.52
1460	312	66	1082	170.73	41.73	129.00
1464	312	66	1086	171.36	41.89	129.47
1468	312	66	1090	171.99	42.04	129.95
1472	312	66	1094	172.62	42.20	130.42
1476	312	66	1098	173.25	42.35	130.90
1480	312	66	1102	173.88	42.50	131.38
1484	312	66	1106	174.51	42.66	131.85
1488	312	66	1110	175.14	42.81	132.33
1492	312	66	1114	175.77	42.97	132.80
1496	312	66	1118	176.40	43.12	133.28
1500	312	66	1122	177.03	43.27	133.76
1504	312	66	1126	177.66	43.43	134.23
1508	312	66	1130	178.29	43.58	134.71
1512	312	66	1134	178.92	43.74	135.18
1516	312	66	1138	179.55	43.89	135.66
1520	312	66	1142	180.18	44.04	136.14
1524	312	66	1146	180.81	44.20	136.61
1528	312	66	1150	181.44	44.35	137.09
1532	312	66	1154	182.07	44.51	137.56
1536	312	66	1158	182.70	44.66	138.04
1540	312	66	1162	183.33	44.81	138.52
1544	312	66	1166	183.96	44.97	138.99

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1548	312	66	1170	184.59	45.12	139.47
1552	312	66	1174	185.22	45.28	139.94
1556	312	66	1178	185.85	45.43	140.42
1560	312	66	1182	186.48	45.58	140.90
1564	312	66	1186	187.11	45.74	141.37
1568	312	66	1190	187.74	45.89	141.85
1572	312	66	1194	188.37	46.05	142.32
1576	312	66	1198	189.00	46.20	142.80
1580	312	66	1202	189.63	46.35	143.28
1584	312	66	1206	190.26	46.51	143.75
1588	312	66	1210	190.89	46.66	144.23
1592	312	66	1214	191.52	46.82	144.70
1596	312	66	1218	192.15	46.97	145.18
1600	312	66	1222	192.78	47.12	145.66
1604	312	66	1226	193.41	47.28	146.13
1608	312	66	1230	194.04	47.43	146.61
1612	312	66	1234	194.67	47.59	147.08
1616	312	66	1238	195.30	47.74	147.56
1620	312	66	1242	195.93	47.89	148.04
1624	312	66	1246	196.56	48.05	148.51
1628	312	66	1250	197.19	48.20	148.99
1632	312	66	1254	197.82	48.36	149.46
1636	312	66	1258	198.45	48.51	149.94
1640	312	66	1262	199.08	48.66	150.42
1644	312	66	1266	199.71	48.82	150.89
1648	312	66	1270	200.34	48.97	151.37
1652	312	66	1274	200.97	49.13	151.84
1656	312	66	1278	201.60	49.28	152.32
1660	312	66	1282	202.23	49.43	152.80
1664	312	66	1286	202.86	49.59	153.27
1668	312	66	1290	203.49	49.74	153.75
1672	312	66	1294	204.12	49.90	154.22
1676	312	66	1298	204.75	50.05	154.70
1680	312	66	1302	205.38	50.20	155.18
1684	312	66	1306	206.01	50.36	155.65
1688	312	66	1310	206.64	50.51	156.13
1692	312	66	1314	207.27	50.67	156.60
1696	312	66	1318	207.90	50.82	157.08
1700	312	66	1322	208.53	50.97	157.56
1704	312	66	1326	209.16	51.13	158.03
1708	312	66	1330	209.79	51.28	158.51
1712	312	66	1334	210.42	51.44	158.98
1716	312	66	1338	211.05	51.59	159.46
1720	312	66	1342	211.68	51.74	159.94
1724	312	66	1346	212.31	51.90	160.41
1728	312	66	1350	212.94	52.05	160.89
1732	312	66	1354	213.57	52.21	161.36
1736	312	66	1358	214.20	52.36	161.84
1740	312	66	1362	214.83	52.51	162.32
1744	312	66	1366	215.46	52.67	162.79
1748	312	66	1370	216.09	52.82	163.27
1752	312	66	1374	216.72	52.98	163.74
1756	312	66	1378	217.35	53.13	164.22
1760	312	66	1382	217.98	53.28	164.70
1764	312	66	1386	218.61	53.44	165.17

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1768	312	66	1390	219.24	53.59	165.65
1772	312	66	1394	219.87	53.75	166.12
1776	312	66	1398	220.50	53.90	166.60
1780	312	66	1402	221.13	54.05	167.08
1784	312	66	1406	221.76	54.21	167.55
1788	312	66	1410	222.39	54.36	168.03
1792	312	66	1414	223.02	54.52	168.50
1796	312	66	1418	223.65	54.67	168.98
1800	312	66	1422	224.28	54.82	169.46
1804	312	66	1426	224.91	54.98	169.93
1808	312	66	1430	225.54	55.13	170.41
1812	312	66	1434	226.17	55.29	170.88
1816	312	66	1438	226.80	55.44	171.36
1820	312	66	1442	227.43	55.59	171.84
1824	312	66	1446	228.06	55.75	172.31
1828	312	66	1450	228.69	55.90	172.79
1832	312	66	1454	229.32	56.06	173.26
1836	312	66	1458	229.95	56.21	173.74
1840	312	66	1462	230.58	56.36	174.22
1844	312	66	1466	231.21	56.52	174.69
1848	312	66	1470	231.84	56.67	175.17
1852	312	66	1474	232.47	56.83	175.64
1856	312	66	1478	233.10	56.98	176.12
1860	312	66	1482	233.73	57.13	176.60
1864	312	66	1486	234.36	57.29	177.07
1868	312	66	1490	234.99	57.44	177.55
1872	312	66	1494	235.62	57.60	178.02
1876	312	66	1498	236.25	57.75	178.50
1880	312	66	1502	236.88	57.90	178.98
1884	312	66	1506	237.51	58.06	179.45
1888	312	66	1510	238.14	58.21	179.93
1892	312	66	1514	238.77	58.37	180.40
1896	312	66	1518	239.40	58.52	180.88
1900	312	66	1522	240.03	58.67	181.36
1904	312	66	1526	240.66	58.83	181.83
1908	312	66	1530	241.29	58.98	182.31
1912	312	66	1534	241.92	59.14	182.78
1916	312	66	1538	242.55	59.29	183.26
1920	312	66	1542	243.18	59.44	183.74
1924	312	66	1546	243.81	59.60	184.21
1928	312	66	1550	244.44	59.75	184.69
1932	312	66	1554	245.07	59.91	185.16
1936	312	66	1558	245.70	60.06	185.64
1940	312	66	1562	246.33	60.21	186.12
1944	312	66	1566	246.96	60.37	186.59
1948	312	66	1570	247.59	60.52	187.07
1952	312	66	1574	248.22	60.68	187.54
1956	312	66	1578	248.85	60.83	188.02
1960	312	66	1582	249.48	60.98	188.50
1964	312	66	1586	250.11	61.14	188.97
1968	312	66	1590	250.74	61.29	189.45
1972	312	66	1594	251.37	61.45	189.92
1976	312	66	1598	252.00	61.60	190.40
1980	312	66	1602	252.63	61.75	190.88
1984	312	66	1606	253.26	61.91	191.35

Monthly table

Table
letter **B**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1988	312	66	1610	253.89	62.06	191.83
1992	312	66	1614	254.52	62.22	192.30
1996	312	66	1618	255.15	62.37	192.78
2000	312	66	1622	255.78	62.52	193.26
2004	312	66	1626	256.41	62.68	193.73
2008	312	66	1630	257.04	62.83	194.21
2012	312	66	1634	257.67	62.99	194.68
2016	312	66	1638	258.30	63.14	195.16
2020	312	66	1642	258.93	63.29	195.64
2024	312	66	1646	259.56	63.45	196.11
2028	312	66	1650	260.19	63.60	196.59
2032	312	66	1654	260.82	63.76	197.06
2036	312	66	1658	261.45	63.91	197.54
2040	312	66	1662	262.08	64.06	198.02
2044	312	66	1666	262.71	64.22	198.49
2048	312	66	1670	263.34	64.37	198.97
2052	312	66	1674	263.97	64.53	199.44
2056	312	66	1678	264.60	64.68	199.92
2060	312	66	1682	265.23	64.83	200.40
2064	312	66	1686	265.86	64.99	200.87
2068	312	66	1690	266.49	65.14	201.35
2072	312	66	1694	267.12	65.30	201.82
2076	312	66	1698	267.75	65.45	202.30
2080	312	66	1702	268.38	65.60	202.78
2084	312	66	1706	269.01	65.76	203.25
2088	312	66	1710	269.64	65.91	203.73
2092	312	66	1714	270.27	66.07	204.20
2096	312	66	1718	270.90	66.22	204.68
2100	312	66	1722	271.53	66.37	205.16
2104	312	66	1726	272.16	66.53	205.63
2108	312	66	1730	272.79	66.68	206.11
2112	312	66	1734	273.42	66.84	206.58
2116	312	66	1738	274.05	66.99	207.06
2120	312	66	1742	274.68	67.14	207.54
2124	312	66	1746	275.31	67.30	208.01
2128	312	66	1750	275.94	67.45	208.49
2132	312	66	1754	276.57	67.61	208.96
2136	312	66	1758	277.20	67.76	209.44
2140	312	66	1762	277.83	67.91	209.92
2144	312	66	1766	278.46	68.07	210.39
2148	312	66	1770	279.09	68.22	210.87
2152	312	66	1774	279.72	68.38	211.34
2156	312	66	1778	280.35	68.53	211.82
2160	312	66	1782	280.98	68.68	212.30
2164	312	66	1786	281.61	68.84	212.77
2168	312	66	1790	282.24	68.99	213.25
2172	312	66	1794	282.87	69.15	213.72
2176	312	66	1798	283.50	69.30	214.20
2180	312	66	1802	284.13	69.45	214.68
2184	312	66	1806	284.76	69.61	215.15
2188	312	66	1810	285.39	69.76	215.63
2192	312	66	1814	286.02	69.92	216.10
2196	312	66	1818	286.65	70.07	216.58
2200	312	66	1822	287.28	70.22	217.06
2204	312	66	1826	287.91	70.38	217.53

▼ 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	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
2208	312	66	1830	288.54	70.53	218.01
2212	312	66	1834	289.17	70.69	218.48
2216	312	66	1838	289.80	70.84	218.96
2220	312	66	1842	290.43	70.99	219.44
2224	312	66	1846	291.06	71.15	219.91
2228	312	66	1850	291.69	71.30	220.39
2232	312	66	1854	292.32	71.46	220.86
2236	312	66	1858	292.95	71.61	221.34
2240	312	66	1862	293.58	71.76	221.82
2244	312	66	1866	294.21	71.92	222.29
2248	312	66	1870	294.84	72.07	222.77
2252	312	66	1874	295.47	72.23	223.24
2256	312	66	1878	296.10	72.38	223.72
2260	312	66	1882	296.73	72.53	224.20
2264	312	66	1886	297.36	72.69	224.67
2268	312	66	1890	297.99	72.84	225.15
2272	312	66	1894	298.62	73.00	225.62
2276	312	66	1898	299.25	73.15	226.10
2280	312	66	1902	299.88	73.30	226.58
2284	312	66	1906	300.51	73.46	227.05
2288	312	66	1910	301.14	73.61	227.53
2292	312	66	1914	301.77	73.77	228.00
2296	312	66	1918	302.40	73.92	228.48
2300	312	66	1922	303.03	74.07	228.96
2304	312	66	1926	303.66	74.23	229.43
2308	312	66	1930	304.29	74.38	229.91
2312	312	66	1934	304.92	74.54	230.38
2316	312	66	1938	305.55	74.69	230.86
2320	312	66	1942	306.18	74.84	231.34
2324	312	66	1946	306.81	75.00	231.81
2328	312	66	1950	307.44	75.15	232.29
2332	312	66	1954	308.07	75.31	232.76
2336	312	66	1958	308.70	75.46	233.24
2340	312	66	1962	309.33	75.61	233.72
2344	312	66	1966	309.96	75.77	234.19
2348	312	66	1970	310.59	75.92	234.67
2352	312	66	1974	311.22	76.08	235.14
2356	312	66	1978	311.85	76.23	235.62
2360	312	66	1982	312.48	76.38	236.10
2364	312	66	1986	313.11	76.54	236.57
2368	312	66	1990	313.74	76.69	237.05
2372	312	66	1994	314.37	76.85	237.52
2376	312	66	1998	315.00	77.00	238.00
2380	312	66	2002	315.63	77.15	238.48
2384	312	66	2006	316.26	77.31	238.95
2388	312	66	2010	316.89	77.46	239.43
2392	312	66	2014	317.52	77.62	239.90
2396	312	66	2018	318.15	77.77	240.38
2400	312	66	2022	318.78	77.92	240.86
2404	312	66	2026	319.41	78.08	241.33
2408	312	66	2030	320.04	78.23	241.81
2412	312	66	2034	320.67	78.39	242.28
2416	312	66	2038	321.30	78.54	242.76
2420	312	66	2042	321.93	78.69	243.24
2424	312	66	2046	322.56	78.85	243.71

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
2428	312	66	2050	323.19	79.00	244.19
2432	312	66	2054	323.82	79.16	244.66
2436	312	66	2058	324.45	79.31	245.14
2440	312	66	2062	325.08	79.46	245.62
2444	312	66	2066	325.71	79.62	246.09
2448	312	66	2070	326.34	79.77	246.57
2452	312	66	2074	326.97	79.93	247.04
2456	312	66	2078	327.60	80.08	247.52
2460	312	66	2082	328.23	80.23	248.00
2464	312	66	2086	328.86	80.39	248.47
2468	312	66	2090	329.49	80.54	248.95
2472	312	66	2094	330.12	80.70	249.42
2476	312	66	2098	330.75	80.85	249.90
2480	312	66	2102	331.38	81.00	250.38
2484	312	66	2106	332.01	81.16	250.85
2488	312	66	2110	332.64	81.31	251.33
2492	312	66	2114	332.96	81.39	251.57

If the employee's gross pay is over £2492, go to page 49

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

Use this table for:

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

Completing Deductions 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 1d of the table to column 1d of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c 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
1a	1b	1c	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	0.18
89	72	15	2	0.30
90	72	15	3	0.42
91	72	15	4	0.53
92	72	15	5	0.65
93	72	15	6	0.77
94	72	15	7	0.89
95	72	15	8	1.01
96	72	15	9	1.13
97	72	15	10	1.25
98	72	15	11	1.37
99	72	15	12	1.49
100	72	15	13	1.61
101	72	15	14	1.72
102	72	15	15	1.84
103	72	15	16	1.96
104	72	15	17	2.08
105	72	15	18	2.20
106	72	15	19	2.32

Weekly table

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

Weekly table

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

Weekly table

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

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
272	72	15	185	22.07
273	72	15	186	22.19
274	72	15	187	22.31
275	72	15	188	22.43
276	72	15	189	22.55
277	72	15	190	22.67
278	72	15	191	22.79
279	72	15	192	22.91
280	72	15	193	23.03
281	72	15	194	23.14
282	72	15	195	23.26
283	72	15	196	23.38
284	72	15	197	23.50
285	72	15	198	23.62
286	72	15	199	23.74
287	72	15	200	23.86
288	72	15	201	23.98
289	72	15	202	24.10
290	72	15	203	24.22
291	72	15	204	24.33
292	72	15	205	24.45
293	72	15	206	24.57
294	72	15	207	24.69
295	72	15	208	24.81
296	72	15	209	24.93
297	72	15	210	25.05
298	72	15	211	25.17
299	72	15	212	25.29
300	72	15	213	25.41
301	72	15	214	25.52
302	72	15	215	25.64
303	72	15	216	25.76
304	72	15	217	25.88
305	72	15	218	26.00
306	72	15	219	26.12
307	72	15	220	26.24
308	72	15	221	26.36
309	72	15	222	26.48
310	72	15	223	26.60
311	72	15	224	26.71
312	72	15	225	26.83
313	72	15	226	26.95
314	72	15	227	27.07
315	72	15	228	27.19
316	72	15	229	27.31
317	72	15	230	27.43
318	72	15	231	27.55
319	72	15	232	27.67
320	72	15	233	27.79
321	72	15	234	27.90
322	72	15	235	28.02
323	72	15	236	28.14
324	72	15	237	28.26
325	72	15	238	28.38
326	72	15	239	28.50

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
327	72	15	240	28.62
328	72	15	241	28.74
329	72	15	242	28.86
330	72	15	243	28.98
331	72	15	244	29.09
332	72	15	245	29.21
333	72	15	246	29.33
334	72	15	247	29.45
335	72	15	248	29.57
336	72	15	249	29.69
337	72	15	250	29.81
338	72	15	251	29.93
339	72	15	252	30.05
340	72	15	253	30.17
341	72	15	254	30.28
342	72	15	255	30.40
343	72	15	256	30.52
344	72	15	257	30.64
345	72	15	258	30.76
346	72	15	259	30.88
347	72	15	260	31.00
348	72	15	261	31.12
349	72	15	262	31.24
350	72	15	263	31.36
351	72	15	264	31.47
352	72	15	265	31.59
353	72	15	266	31.71
354	72	15	267	31.83
355	72	15	268	31.95
356	72	15	269	32.07
357	72	15	270	32.19
358	72	15	271	32.31
359	72	15	272	32.43
360	72	15	273	32.55
361	72	15	274	32.66
362	72	15	275	32.78
363	72	15	276	32.90
364	72	15	277	33.02
365	72	15	278	33.14
366	72	15	279	33.26
367	72	15	280	33.38
368	72	15	281	33.50
369	72	15	282	33.62
370	72	15	283	33.74
371	72	15	284	33.85
372	72	15	285	33.97
373	72	15	286	34.09
374	72	15	287	34.21
375	72	15	288	34.33
376	72	15	289	34.45
377	72	15	290	34.57
378	72	15	291	34.69
379	72	15	292	34.81
380	72	15	293	34.93
381	72	15	294	35.04

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
382	72	15	295	35.16
383	72	15	296	35.28
384	72	15	297	35.40
385	72	15	298	35.52
386	72	15	299	35.64
387	72	15	300	35.76
388	72	15	301	35.88
389	72	15	302	36.00
390	72	15	303	36.12
391	72	15	304	36.23
392	72	15	305	36.35
393	72	15	306	36.47
394	72	15	307	36.59
395	72	15	308	36.71
396	72	15	309	36.83
397	72	15	310	36.95
398	72	15	311	37.07
399	72	15	312	37.19
400	72	15	313	37.31
401	72	15	314	37.42
402	72	15	315	37.54
403	72	15	316	37.66
404	72	15	317	37.78
405	72	15	318	37.90
406	72	15	319	38.02
407	72	15	320	38.14
408	72	15	321	38.26
409	72	15	322	38.38
410	72	15	323	38.50
411	72	15	324	38.61
412	72	15	325	38.73
413	72	15	326	38.85
414	72	15	327	38.97
415	72	15	328	39.09
416	72	15	329	39.21
417	72	15	330	39.33
418	72	15	331	39.45
419	72	15	332	39.57
420	72	15	333	39.69
421	72	15	334	39.80
422	72	15	335	39.92
423	72	15	336	40.04
424	72	15	337	40.16
425	72	15	338	40.28
426	72	15	339	40.40
427	72	15	340	40.52
428	72	15	341	40.64
429	72	15	342	40.76
430	72	15	343	40.88
431	72	15	344	40.99
432	72	15	345	41.11
433	72	15	346	41.23
434	72	15	347	41.35
435	72	15	348	41.47
436	72	15	349	41.59

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
437	72	15	350	41.71
438	72	15	351	41.83
439	72	15	352	41.95
440	72	15	353	42.07
441	72	15	354	42.18
442	72	15	355	42.30
443	72	15	356	42.42
444	72	15	357	42.54
445	72	15	358	42.66
446	72	15	359	42.78
447	72	15	360	42.90
448	72	15	361	43.02
449	72	15	362	43.14
450	72	15	363	43.26
451	72	15	364	43.37
452	72	15	365	43.49
453	72	15	366	43.61
454	72	15	367	43.73
455	72	15	368	43.85
456	72	15	369	43.97
457	72	15	370	44.09
458	72	15	371	44.21
459	72	15	372	44.33
460	72	15	373	44.45
461	72	15	374	44.56
462	72	15	375	44.68
463	72	15	376	44.80
464	72	15	377	44.92
465	72	15	378	45.04
466	72	15	379	45.16
467	72	15	380	45.28
468	72	15	381	45.40
469	72	15	382	45.52
470	72	15	383	45.64
471	72	15	384	45.75
472	72	15	385	45.87
473	72	15	386	45.99
474	72	15	387	46.11
475	72	15	388	46.23
476	72	15	389	46.35
477	72	15	390	46.47
478	72	15	391	46.59
479	72	15	392	46.71
480	72	15	393	46.83
481	72	15	394	46.94
482	72	15	395	47.06
483	72	15	396	47.18
484	72	15	397	47.30
485	72	15	398	47.42
486	72	15	399	47.54
487	72	15	400	47.66
488	72	15	401	47.78
489	72	15	402	47.90
490	72	15	403	48.02
491	72	15	404	48.13

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
492	72	15	405	48.25
493	72	15	406	48.37
494	72	15	407	48.49
495	72	15	408	48.61
496	72	15	409	48.73
497	72	15	410	48.85
498	72	15	411	48.97
499	72	15	412	49.09
500	72	15	413	49.21
501	72	15	414	49.32
502	72	15	415	49.44
503	72	15	416	49.56
504	72	15	417	49.68
505	72	15	418	49.80
506	72	15	419	49.92
507	72	15	420	50.04
508	72	15	421	50.16
509	72	15	422	50.28
510	72	15	423	50.40
511	72	15	424	50.51
512	72	15	425	50.63
513	72	15	426	50.75
514	72	15	427	50.87
515	72	15	428	50.99
516	72	15	429	51.11
517	72	15	430	51.23
518	72	15	431	51.35
519	72	15	432	51.47
520	72	15	433	51.59
521	72	15	434	51.70
522	72	15	435	51.82
523	72	15	436	51.94
524	72	15	437	52.06
525	72	15	438	52.18
526	72	15	439	52.30
527	72	15	440	52.42
528	72	15	441	52.54
529	72	15	442	52.66
530	72	15	443	52.78
531	72	15	444	52.89
532	72	15	445	53.01
533	72	15	446	53.13
534	72	15	447	53.25
535	72	15	448	53.37
536	72	15	449	53.49
537	72	15	450	53.61
538	72	15	451	53.73
539	72	15	452	53.85
540	72	15	453	53.97
541	72	15	454	54.08
542	72	15	455	54.20
543	72	15	456	54.32
544	72	15	457	54.44
545	72	15	458	54.56
546	72	15	459	54.68

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
547	72	15	460	54.80
548	72	15	461	54.92
549	72	15	462	55.04
550	72	15	463	55.16
551	72	15	464	55.27
552	72	15	465	55.39
553	72	15	466	55.51
554	72	15	467	55.63
555	72	15	468	55.75
556	72	15	469	55.87
557	72	15	470	55.99
558	72	15	471	56.11
559	72	15	472	56.23
560	72	15	473	56.35
561	72	15	474	56.46
562	72	15	475	56.58
563	72	15	476	56.70
564	72	15	477	56.82
565	72	15	478	56.94
566	72	15	479	57.06
567	72	15	480	57.18
568	72	15	481	57.30
569	72	15	482	57.42
570	72	15	483	57.54
571	72	15	484	57.65
572	72	15	485	57.77
573	72	15	486	57.89
574	72	15	487	58.01
575	72	15	488	58.07

If the employee's gross pay is over £575, go to page 49

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

Use this table for:

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

Completing Deductions 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 column 1d of the table to column 1d of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c 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
	1a	1b	1c	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	0.48
384	312	66	6	0.95
388	312	66	10	1.43
392	312	66	14	1.90
396	312	66	18	2.38
400	312	66	22	2.86
404	312	66	26	3.33
408	312	66	30	3.81
412	312	66	34	4.28
416	312	66	38	4.76
420	312	66	42	5.24
424	312	66	46	5.71
428	312	66	50	6.19
432	312	66	54	6.66
436	312	66	58	7.14
440	312	66	62	7.62
444	312	66	66	8.09

Monthly table

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

Monthly table

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

Monthly table

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

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1108	312	66	730	87.11
1112	312	66	734	87.58
1116	312	66	738	88.06
1120	312	66	742	88.54
1124	312	66	746	89.01
1128	312	66	750	89.49
1132	312	66	754	89.96
1136	312	66	758	90.44
1140	312	66	762	90.92
1144	312	66	766	91.39
1148	312	66	770	91.87
1152	312	66	774	92.34
1156	312	66	778	92.82
1160	312	66	782	93.30
1164	312	66	786	93.77
1168	312	66	790	94.25
1172	312	66	794	94.72
1176	312	66	798	95.20
1180	312	66	802	95.68
1184	312	66	806	96.15
1188	312	66	810	96.63
1192	312	66	814	97.10
1196	312	66	818	97.58
1200	312	66	822	98.06
1204	312	66	826	98.53
1208	312	66	830	99.01
1212	312	66	834	99.48
1216	312	66	838	99.96
1220	312	66	842	100.44
1224	312	66	846	100.91
1228	312	66	850	101.39
1232	312	66	854	101.86
1236	312	66	858	102.34
1240	312	66	862	102.82
1244	312	66	866	103.29
1248	312	66	870	103.77
1252	312	66	874	104.24
1256	312	66	878	104.72
1260	312	66	882	105.20
1264	312	66	886	105.67
1268	312	66	890	106.15
1272	312	66	894	106.62
1276	312	66	898	107.10
1280	312	66	902	107.58
1284	312	66	906	108.05
1288	312	66	910	108.53
1292	312	66	914	109.00
1296	312	66	918	109.48
1300	312	66	922	109.96
1304	312	66	926	110.43
1308	312	66	930	110.91
1312	312	66	934	111.38
1316	312	66	938	111.86
1320	312	66	942	112.34
1324	312	66	946	112.81

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1328	312	66	950	113.29
1332	312	66	954	113.76
1336	312	66	958	114.24
1340	312	66	962	114.72
1344	312	66	966	115.19
1348	312	66	970	115.67
1352	312	66	974	116.14
1356	312	66	978	116.62
1360	312	66	982	117.10
1364	312	66	986	117.57
1368	312	66	990	118.05
1372	312	66	994	118.52
1376	312	66	998	119.00
1380	312	66	1002	119.48
1384	312	66	1006	119.95
1388	312	66	1010	120.43
1392	312	66	1014	120.90
1396	312	66	1018	121.38
1400	312	66	1022	121.86
1404	312	66	1026	122.33
1408	312	66	1030	122.81
1412	312	66	1034	123.28
1416	312	66	1038	123.76
1420	312	66	1042	124.24
1424	312	66	1046	124.71
1428	312	66	1050	125.19
1432	312	66	1054	125.66
1436	312	66	1058	126.14
1440	312	66	1062	126.62
1444	312	66	1066	127.09
1448	312	66	1070	127.57
1452	312	66	1074	128.04
1456	312	66	1078	128.52
1460	312	66	1082	129.00
1464	312	66	1086	129.47
1468	312	66	1090	129.95
1472	312	66	1094	130.42
1476	312	66	1098	130.90
1480	312	66	1102	131.38
1484	312	66	1106	131.85
1488	312	66	1110	132.33
1492	312	66	1114	132.80
1496	312	66	1118	133.28
1500	312	66	1122	133.76
1504	312	66	1126	134.23
1508	312	66	1130	134.71
1512	312	66	1134	135.18
1516	312	66	1138	135.66
1520	312	66	1142	136.14
1524	312	66	1146	136.61
1528	312	66	1150	137.09
1532	312	66	1154	137.56
1536	312	66	1158	138.04
1540	312	66	1162	138.52
1544	312	66	1166	138.99

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
1548	312	66	1170	139.47
1552	312	66	1174	139.94
1556	312	66	1178	140.42
1560	312	66	1182	140.90
1564	312	66	1186	141.37
1568	312	66	1190	141.85
1572	312	66	1194	142.32
1576	312	66	1198	142.80
1580	312	66	1202	143.28
1584	312	66	1206	143.75
1588	312	66	1210	144.23
1592	312	66	1214	144.70
1596	312	66	1218	145.18
1600	312	66	1222	145.66
1604	312	66	1226	146.13
1608	312	66	1230	146.61
1612	312	66	1234	147.08
1616	312	66	1238	147.56
1620	312	66	1242	148.04
1624	312	66	1246	148.51
1628	312	66	1250	148.99
1632	312	66	1254	149.46
1636	312	66	1258	149.94
1640	312	66	1262	150.42
1644	312	66	1266	150.89
1648	312	66	1270	151.37
1652	312	66	1274	151.84
1656	312	66	1278	152.32
1660	312	66	1282	152.80
1664	312	66	1286	153.27
1668	312	66	1290	153.75
1672	312	66	1294	154.22
1676	312	66	1298	154.70
1680	312	66	1302	155.18
1684	312	66	1306	155.65
1688	312	66	1310	156.13
1692	312	66	1314	156.60
1696	312	66	1318	157.08
1700	312	66	1322	157.56
1704	312	66	1326	158.03
1708	312	66	1330	158.51
1712	312	66	1334	158.98
1716	312	66	1338	159.46
1720	312	66	1342	159.94
1724	312	66	1346	160.41
1728	312	66	1350	160.89
1732	312	66	1354	161.36
1736	312	66	1358	161.84
1740	312	66	1362	162.32
1744	312	66	1366	162.79
1748	312	66	1370	163.27
1752	312	66	1374	163.74
1756	312	66	1378	164.22
1760	312	66	1382	164.70
1764	312	66	1386	165.17

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
1768	312	66	1390	165.65
1772	312	66	1394	166.12
1776	312	66	1398	166.60
1780	312	66	1402	167.08
1784	312	66	1406	167.55
1788	312	66	1410	168.03
1792	312	66	1414	168.50
1796	312	66	1418	168.98
1800	312	66	1422	169.46
1804	312	66	1426	169.93
1808	312	66	1430	170.41
1812	312	66	1434	170.88
1816	312	66	1438	171.36
1820	312	66	1442	171.84
1824	312	66	1446	172.31
1828	312	66	1450	172.79
1832	312	66	1454	173.26
1836	312	66	1458	173.74
1840	312	66	1462	174.22
1844	312	66	1466	174.69
1848	312	66	1470	175.17
1852	312	66	1474	175.64
1856	312	66	1478	176.12
1860	312	66	1482	176.60
1864	312	66	1486	177.07
1868	312	66	1490	177.55
1872	312	66	1494	178.02
1876	312	66	1498	178.50
1880	312	66	1502	178.98
1884	312	66	1506	179.45
1888	312	66	1510	179.93
1892	312	66	1514	180.40
1896	312	66	1518	180.88
1900	312	66	1522	181.36
1904	312	66	1526	181.83
1908	312	66	1530	182.31
1912	312	66	1534	182.78
1916	312	66	1538	183.26
1920	312	66	1542	183.74
1924	312	66	1546	184.21
1928	312	66	1550	184.69
1932	312	66	1554	185.16
1936	312	66	1558	185.64
1940	312	66	1562	186.12
1944	312	66	1566	186.59
1948	312	66	1570	187.07
1952	312	66	1574	187.54
1956	312	66	1578	188.02
1960	312	66	1582	188.50
1964	312	66	1586	188.97
1968	312	66	1590	189.45
1972	312	66	1594	189.92
1976	312	66	1598	190.40
1980	312	66	1602	190.88
1984	312	66	1606	191.35

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
1988	312	66	1610	191.83
1992	312	66	1614	192.30
1996	312	66	1618	192.78
2000	312	66	1622	193.26
2004	312	66	1626	193.73
2008	312	66	1630	194.21
2012	312	66	1634	194.68
2016	312	66	1638	195.16
2020	312	66	1642	195.64
2024	312	66	1646	196.11
2028	312	66	1650	196.59
2032	312	66	1654	197.06
2036	312	66	1658	197.54
2040	312	66	1662	198.02
2044	312	66	1666	198.49
2048	312	66	1670	198.97
2052	312	66	1674	199.44
2056	312	66	1678	199.92
2060	312	66	1682	200.40
2064	312	66	1686	200.87
2068	312	66	1690	201.35
2072	312	66	1694	201.82
2076	312	66	1698	202.30
2080	312	66	1702	202.78
2084	312	66	1706	203.25
2088	312	66	1710	203.73
2092	312	66	1714	204.20
2096	312	66	1718	204.68
2100	312	66	1722	205.16
2104	312	66	1726	205.63
2108	312	66	1730	206.11
2112	312	66	1734	206.58
2116	312	66	1738	207.06
2120	312	66	1742	207.54
2124	312	66	1746	208.01
2128	312	66	1750	208.49
2132	312	66	1754	208.96
2136	312	66	1758	209.44
2140	312	66	1762	209.92
2144	312	66	1766	210.39
2148	312	66	1770	210.87
2152	312	66	1774	211.34
2156	312	66	1778	211.82
2160	312	66	1782	212.30
2164	312	66	1786	212.77
2168	312	66	1790	213.25
2172	312	66	1794	213.72
2176	312	66	1798	214.20
2180	312	66	1802	214.68
2184	312	66	1806	215.15
2188	312	66	1810	215.63
2192	312	66	1814	216.10
2196	312	66	1818	216.58
2200	312	66	1822	217.06
2204	312	66	1826	217.53

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
2208	312	66	1830	218.01
2212	312	66	1834	218.48
2216	312	66	1838	218.96
2220	312	66	1842	219.44
2224	312	66	1846	219.91
2228	312	66	1850	220.39
2232	312	66	1854	220.86
2236	312	66	1858	221.34
2240	312	66	1862	221.82
2244	312	66	1866	222.29
2248	312	66	1870	222.77
2252	312	66	1874	223.24
2256	312	66	1878	223.72
2260	312	66	1882	224.20
2264	312	66	1886	224.67
2268	312	66	1890	225.15
2272	312	66	1894	225.62
2276	312	66	1898	226.10
2280	312	66	1902	226.58
2284	312	66	1906	227.05
2288	312	66	1910	227.53
2292	312	66	1914	228.00
2296	312	66	1918	228.48
2300	312	66	1922	228.96
2304	312	66	1926	229.43
2308	312	66	1930	229.91
2312	312	66	1934	230.38
2316	312	66	1938	230.86
2320	312	66	1942	231.34
2324	312	66	1946	231.81
2328	312	66	1950	232.29
2332	312	66	1954	232.76
2336	312	66	1958	233.24
2340	312	66	1962	233.72
2344	312	66	1966	234.19
2348	312	66	1970	234.67
2352	312	66	1974	235.14
2356	312	66	1978	235.62
2360	312	66	1982	236.10
2364	312	66	1986	236.57
2368	312	66	1990	237.05
2372	312	66	1994	237.52
2376	312	66	1998	238.00
2380	312	66	2002	238.48
2384	312	66	2006	238.95
2388	312	66	2010	239.43
2392	312	66	2014	239.90
2396	312	66	2018	240.38
2400	312	66	2022	240.86
2404	312	66	2026	241.33
2408	312	66	2030	241.81
2412	312	66	2034	242.28
2416	312	66	2038	242.76
2420	312	66	2042	243.24
2424	312	66	2046	243.71

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
2428	312	66	2050	244.19
2432	312	66	2054	244.66
2436	312	66	2058	245.14
2440	312	66	2062	245.62
2444	312	66	2066	246.09
2448	312	66	2070	246.57
2452	312	66	2074	247.04
2456	312	66	2078	247.52
2460	312	66	2082	248.00
2464	312	66	2086	248.47
2468	312	66	2090	248.95
2472	312	66	2094	249.42
2476	312	66	2098	249.90
2480	312	66	2102	250.38
2484	312	66	2106	250.85
2488	312	66	2110	251.33
2492	312	66	2114	251.57

If the employee's gross pay is over £2492, go to page 49

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 B 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 50	Look up £1987										
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	<table border="0"> <tr> <td>Amount</td> <td>Employer's contributions</td> </tr> <tr> <td>£1000</td> <td>£119.00</td> </tr> <tr> <td>£900</td> <td>£107.10</td> </tr> <tr> <td>£87</td> <td>£10.35</td> </tr> <tr> <td>Total</td> <td>£236.45</td> </tr> </table>	Amount	Employer's contributions	£1000	£119.00	£900	£107.10	£87	£10.35	Total	£236.45
Amount	Employer's contributions											
£1000	£119.00											
£900	£107.10											
£87	£10.35											
Total	£236.45											
5	add the employer's contributions worked out to the total contributions due for earnings at the upper Earnings Limit - column 1d of the main table	<table border="0"> <tr> <td>Total payable by employee and employer is:</td> <td></td> </tr> <tr> <td></td> <td>£236.45 (further employer NICs)</td> </tr> <tr> <td>+</td> <td>£332.96 (due for employer and employee on earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£569.41</td> </tr> </table>	Total payable by employee and employer is:			£236.45 (further employer NICs)	+	£332.96 (due for employer and employee on earnings at UEL)	=	£569.41		
Total payable by employee and employer is:												
	£236.45 (further employer NICs)											
+	£332.96 (due for employer and employee on earnings at UEL)											
=	£569.41											
6	record the figure resulting from Step 5 in column 1d of form P11	On form P11 record:										

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
312	66	2114	£569.41	£81.39

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 CA41 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