



Simplified Deductions Scheme for employers

Use from
6 April 2002 to
5 April 2003 inclusive

Help

We can help you

By telephone

(Calls may be recorded for quality and training purposes.)

- New employers (*less than 3 years*) **0845 60 70 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- More experienced employers **0845 7 143 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- Deaf or hard of hearing employers *Textphone* **0845 602 1380**

For a list of helplines and opening hours, see your *Employer's Bulletin*.

In person

We have specially trained Business Support Teams covering all parts of the country to help you understand

- what records to keep
- what returns to make
- when to send us information.

The Business Support Teams can arrange a one-to-one visit at your business address to sort out your payroll needs. They also offer a range of workshops on specific subjects designed with busy employers in mind.

For more details, and to book a one-to-one visit or a workshop, contact your local Business Support Team by

- logging on to our website at www.inlandrevenue.gov.uk/bst/index.htm or
- calling the New Employer's Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

At your local Inland Revenue office

Your local Inland Revenue office can also help you. To contact them, look under 'Inland Revenue' in your phone book. Write the telephone number below for future use.

Please tell us your reference, which you can find on all correspondence from your Inland Revenue office.

If your enquiry is about one of your employees, please also tell us their National Insurance number.

By Internet

Log on to the employer's website at www.inlandrevenue.gov.uk and click on 'Employers'.

Further guidance

Employer's Help Books

We have a new range of Employer's Help Books.

Included in your *Employer's Pack* is

- *Finishing the tax year up to 5 April 2002, E10*
- *Starting the tax year from 6 April 2002, E11*
- *Day-to-day payroll, E13*
- *What to do if your employee is sick, E14*

Available on your Employer's CD-ROM, the Internet and from the Employer's Orderline is

- *What to do if your employee is pregnant, E15*

These Help Books are for guidance only. They are not comprehensive and have no legal force.

We also have a number of other booklets that give further guidance, for example

- *Employer's Further Guide to PAYE and NICs, CWG2(2002)*
- *Class 1A NICs on benefits in kind, CWG5(2002)*
- *Expenses and Benefits – a tax guide, 480(2002)*

You can also view these booklets, and other forms and guidance on

- the Internet – log on at www.inlandrevenue.gov.uk and click on 'Employers'
- the Employer's CD-ROM in your Employer's Pack.

Or you can get a copy from the Employer's Orderline. Check the *Order Form* in your *Employer's Pack* for a full list of what is available and how to order.

Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print.

For details, please ask at your local Inland Revenue office or Enquiry Centre.

Yr Iaith Gymraeg/Welsh language

Ffoniwch **0845 7 660 830** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

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Changes for the 2002-2003 tax year
At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2002-2003 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 2002.

Important recent changes to the National Insurance system

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 (NICs) for employees and employers are calculated, recorded and reported since 6 April 2001. These changes followed on from those announced by the Chancellor on 17 March 1998 and 9 March 1999. The layout of these tables reflects those changes. In particular, with the alignment of the Employee's and Employer's Earnings Thresholds from 6 April 2001, there is a "zero rate band" for both primary and secondary NICs at the Lower Earnings Limit (LEL) up to and including the common Earnings Threshold (ET).

NICs will be due by both the employer and the employee only when earnings exceed the ET.

The LEL for 2002-2003 is £75.00 per week

The ET for 2002-2003 is £89.00 per week

The Upper Earnings Limit (UEL) for 2002-2003 is £585.00 per week

On weekly earnings of £75.00,

employee NICs due = NIL

employer NICs due = NIL

On Weekly earnings of £89.00,

employee NICs due = NIL

employer NICs due = NIL

On Weekly earnings of £90.00,

*employee NICs due = £0.10 ($£90 - £89 = £1 \times 10\% = £0.10$)**

*employer NICs due = £0.12 ($£90 - £89 = £1 \times 11.8\% = £0.12$)**

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

** Exact % method used in calculation.*

Important - please note:

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

General information about National Insurance (NI)

Introduction

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

National Insurance contributions

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

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

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

When to start and stop using the tables

Only use these tables in the **2002-2003** tax year, that is, start using them from **6 April 2002** and stop using them by **5 April 2003**.

Completing form P12, Deductions Card

You must write on form P12, Deductions Card

Step Action

- 1** your employee's NI number. If you take on a new employee who does not give you a form P45 from their previous job or gives you a P45 that does not show their NI number and they do not know it, send form P16A to the Inland Revenue office and they will trace the number. They will tell you the number when known.
Give your employee their NI number and tell them to keep it for future reference.
- 2** the correct NIC Table letter for the employee in the first space in the column headed 'NI contribution Table Letter'
 - at the beginning of the tax year, or
 - when the employee starts working for you
- 3** details of earnings, NICs and any SSP and SMP, please see *How to fill in the Simplified Deduction Card P12, Guide P16*. This guide also tells you when to pay NICs to your Accounts Office.

Identifying the correct table to use

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

- weekly pay intervals, and
- monthly pay intervals.

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

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

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

Table A

Use this table for

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

Table B

Use this table for married women or widows

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

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

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

Table C

Use this table for all

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

How to use the tables

Step Action

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

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

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

Statutory Sick Pay and Statutory Maternity Pay

If your employee earns enough to pay NICs, you will normally have to pay

- SSP if they are off work because of illness
- SMP if they are off work to have a baby.

You can find more information about paying SSP in the Help Book *What to do if your employee is sick, E14(SD)*, available from the Employer's Orderline on **0845 7 646 646**.

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

If your employee is pregnant the *Statutory Maternity Pay Manual for Employers, CA29* and Help Book *What to do if your employee is pregnant, E15(SD)*, will help you to work out if you have to pay SMP and, if you do, how much you will have to pay. These are also available from the Employer's Orderline.

If you are unhappy with our service

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

Weekly table for not contracted-out standard rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

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

Do not use this table for

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

Completing Deductions Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 74.99	No NIC Liability, make no entries on forms P12					
75	75	0	0	0.00	0.00	0.00
76	75	1	0	0.00	0.00	0.00
77	75	2	0	0.00	0.00	0.00
78	75	3	0	0.00	0.00	0.00
79	75	4	0	0.00	0.00	0.00
80	75	5	0	0.00	0.00	0.00
81	75	6	0	0.00	0.00	0.00
82	75	7	0	0.00	0.00	0.00
83	75	8	0	0.00	0.00	0.00
84	75	9	0	0.00	0.00	0.00
85	75	10	0	0.00	0.00	0.00
86	75	11	0	0.00	0.00	0.00
87	75	12	0	0.00	0.00	0.00
88	75	13	0	0.00	0.00	0.00
89	75	14	0	0.00	0.00	0.00
90	75	14	1	0.33	0.15	0.18
91	75	14	2	0.54	0.25	0.29
92	75	14	3	0.76	0.35	0.41
93	75	14	4	0.98	0.45	0.53
94	75	14	5	1.20	0.55	0.65
95	75	14	6	1.42	0.65	0.77
96	75	14	7	1.63	0.75	0.88
97	75	14	8	1.85	0.85	1.00
98	75	14	9	2.07	0.95	1.12
99	75	14	10	2.29	1.05	1.24
100	75	14	11	2.51	1.15	1.36
101	75	14	12	2.72	1.25	1.47
102	75	14	13	2.94	1.35	1.59
103	75	14	14	3.16	1.45	1.71
104	75	14	15	3.38	1.55	1.83
105	75	14	16	3.60	1.65	1.95
106	75	14	17	3.81	1.75	2.06
107	75	14	18	4.03	1.85	2.18
108	75	14	19	4.25	1.95	2.30
109	75	14	20	4.47	2.05	2.42

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, 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
110	75	14	21	4.69	2.15	2.54
111	75	14	22	4.90	2.25	2.65
112	75	14	23	5.12	2.35	2.77
113	75	14	24	5.34	2.45	2.89
114	75	14	25	5.56	2.55	3.01
115	75	14	26	5.78	2.65	3.13
116	75	14	27	5.99	2.75	3.24
117	75	14	28	6.21	2.85	3.36
118	75	14	29	6.43	2.95	3.48
119	75	14	30	6.65	3.05	3.60
120	75	14	31	6.87	3.15	3.72
121	75	14	32	7.08	3.25	3.83
122	75	14	33	7.30	3.35	3.95
123	75	14	34	7.52	3.45	4.07
124	75	14	35	7.74	3.55	4.19
125	75	14	36	7.96	3.65	4.31
126	75	14	37	8.17	3.75	4.42
127	75	14	38	8.39	3.85	4.54
128	75	14	39	8.61	3.95	4.66
129	75	14	40	8.83	4.05	4.78
130	75	14	41	9.05	4.15	4.90
131	75	14	42	9.26	4.25	5.01
132	75	14	43	9.48	4.35	5.13
133	75	14	44	9.70	4.45	5.25
134	75	14	45	9.92	4.55	5.37
135	75	14	46	10.14	4.65	5.49
136	75	14	47	10.35	4.75	5.60
137	75	14	48	10.57	4.85	5.72
138	75	14	49	10.79	4.95	5.84
139	75	14	50	11.01	5.05	5.96
140	75	14	51	11.23	5.15	6.08
141	75	14	52	11.44	5.25	6.19
142	75	14	53	11.66	5.35	6.31
143	75	14	54	11.88	5.45	6.43
144	75	14	55	12.10	5.55	6.55
145	75	14	56	12.32	5.65	6.67
146	75	14	57	12.53	5.75	6.78
147	75	14	58	12.75	5.85	6.90
148	75	14	59	12.97	5.95	7.02
149	75	14	60	13.19	6.05	7.14
150	75	14	61	13.41	6.15	7.26
151	75	14	62	13.62	6.25	7.37
152	75	14	63	13.84	6.35	7.49
153	75	14	64	14.06	6.45	7.61
154	75	14	65	14.28	6.55	7.73
155	75	14	66	14.50	6.65	7.85
156	75	14	67	14.71	6.75	7.96
157	75	14	68	14.93	6.85	8.08
158	75	14	69	15.15	6.95	8.20
159	75	14	70	15.37	7.05	8.32
160	75	14	71	15.59	7.15	8.44
161	75	14	72	15.80	7.25	8.55
162	75	14	73	16.02	7.35	8.67
163	75	14	74	16.24	7.45	8.79
164	75	14	75	16.46	7.55	8.91

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, 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
165	75	14	76	16.68	7.65	9.03
166	75	14	77	16.89	7.75	9.14
167	75	14	78	17.11	7.85	9.26
168	75	14	79	17.33	7.95	9.38
169	75	14	80	17.55	8.05	9.50
170	75	14	81	17.77	8.15	9.62
171	75	14	82	17.98	8.25	9.73
172	75	14	83	18.20	8.35	9.85
173	75	14	84	18.42	8.45	9.97
174	75	14	85	18.64	8.55	10.09
175	75	14	86	18.86	8.65	10.21
176	75	14	87	19.07	8.75	10.32
177	75	14	88	19.29	8.85	10.44
178	75	14	89	19.51	8.95	10.56
179	75	14	90	19.73	9.05	10.68
180	75	14	91	19.95	9.15	10.80
181	75	14	92	20.16	9.25	10.91
182	75	14	93	20.38	9.35	11.03
183	75	14	94	20.60	9.45	11.15
184	75	14	95	20.82	9.55	11.27
185	75	14	96	21.04	9.65	11.39
186	75	14	97	21.25	9.75	11.50
187	75	14	98	21.47	9.85	11.62
188	75	14	99	21.69	9.95	11.74
189	75	14	100	21.91	10.05	11.86
190	75	14	101	22.13	10.15	11.98
191	75	14	102	22.34	10.25	12.09
192	75	14	103	22.56	10.35	12.21
193	75	14	104	22.78	10.45	12.33
194	75	14	105	23.00	10.55	12.45
195	75	14	106	23.22	10.65	12.57
196	75	14	107	23.43	10.75	12.68
197	75	14	108	23.65	10.85	12.80
198	75	14	109	23.87	10.95	12.92
199	75	14	110	24.09	11.05	13.04
200	75	14	111	24.31	11.15	13.16
201	75	14	112	24.52	11.25	13.27
202	75	14	113	24.74	11.35	13.39
203	75	14	114	24.96	11.45	13.51
204	75	14	115	25.18	11.55	13.63
205	75	14	116	25.40	11.65	13.75
206	75	14	117	25.61	11.75	13.86
207	75	14	118	25.83	11.85	13.98
208	75	14	119	26.05	11.95	14.10
209	75	14	120	26.27	12.05	14.22
210	75	14	121	26.49	12.15	14.34
211	75	14	122	26.70	12.25	14.45
212	75	14	123	26.92	12.35	14.57
213	75	14	124	27.14	12.45	14.69
214	75	14	125	27.36	12.55	14.81
215	75	14	126	27.58	12.65	14.93
216	75	14	127	27.79	12.75	15.04
217	75	14	128	28.01	12.85	15.16
218	75	14	129	28.23	12.95	15.28
219	75	14	130	28.45	13.05	15.40

▼ 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 ET 1b	Earnings above the ET, 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
220	75	14	131	28.67	13.15	15.52
221	75	14	132	28.88	13.25	15.63
222	75	14	133	29.10	13.35	15.75
223	75	14	134	29.32	13.45	15.87
224	75	14	135	29.54	13.55	15.99
225	75	14	136	29.76	13.65	16.11
226	75	14	137	29.97	13.75	16.22
227	75	14	138	30.19	13.85	16.34
228	75	14	139	30.41	13.95	16.46
229	75	14	140	30.63	14.05	16.58
230	75	14	141	30.85	14.15	16.70
231	75	14	142	31.06	14.25	16.81
232	75	14	143	31.28	14.35	16.93
233	75	14	144	31.50	14.45	17.05
234	75	14	145	31.72	14.55	17.17
235	75	14	146	31.94	14.65	17.29
236	75	14	147	32.15	14.75	17.40
237	75	14	148	32.37	14.85	17.52
238	75	14	149	32.59	14.95	17.64
239	75	14	150	32.81	15.05	17.76
240	75	14	151	33.03	15.15	17.88
241	75	14	152	33.24	15.25	17.99
242	75	14	153	33.46	15.35	18.11
243	75	14	154	33.68	15.45	18.23
244	75	14	155	33.90	15.55	18.35
245	75	14	156	34.12	15.65	18.47
246	75	14	157	34.33	15.75	18.58
247	75	14	158	34.55	15.85	18.70
248	75	14	159	34.77	15.95	18.82
249	75	14	160	34.99	16.05	18.94
250	75	14	161	35.21	16.15	19.06

If your employee earns more than £250 a week, advise your Inland Revenue office.

Monthly table for not contracted-out standard rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

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

Do not use this table for

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

Completing Deductions Card, form P12 or substitute

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

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

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs 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 ET	Earnings above the ET, 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 324.99	No NIC Liability, make no entries on forms P12					
325	325	0	0	0.00	0.00	0.00
329	325	4	0	0.00	0.00	0.00
333	325	8	0	0.00	0.00	0.00
337	325	12	0	0.00	0.00	0.00
341	325	16	0	0.00	0.00	0.00
345	325	20	0	0.00	0.00	0.00
349	325	24	0	0.00	0.00	0.00
353	325	28	0	0.00	0.00	0.00
357	325	32	0	0.00	0.00	0.00
361	325	36	0	0.00	0.00	0.00
365	325	40	0	0.00	0.00	0.00
369	325	44	0	0.00	0.00	0.00
373	325	48	0	0.00	0.00	0.00
377	325	52	0	0.00	0.00	0.00
381	325	56	0	0.00	0.00	0.00
385	325	60	0	0.00	0.00	0.00
389	325	60	4	1.31	0.60	0.71
393	325	60	8	2.18	1.00	1.18
397	325	60	12	3.05	1.40	1.65
401	325	60	16	3.92	1.80	2.12
405	325	60	20	4.80	2.20	2.60
409	325	60	24	5.67	2.60	3.07
413	325	60	28	6.54	3.00	3.54
417	325	60	32	7.41	3.40	4.01
421	325	60	36	8.28	3.80	4.48
425	325	60	40	9.16	4.20	4.96
429	325	60	44	10.03	4.60	5.43
433	325	60	48	10.90	5.00	5.90
437	325	60	52	11.77	5.40	6.37
441	325	60	56	12.64	5.80	6.84
445	325	60	60	13.52	6.20	7.32
449	325	60	64	14.39	6.60	7.79
453	325	60	68	15.26	7.00	8.26
457	325	60	72	16.13	7.40	8.73
461	325	60	76	17.00	7.80	9.20

▼ 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 ET 1b	Earnings above the ET, 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
465	325	60	80	17.88	8.20	9.68
469	325	60	84	18.75	8.60	10.15
473	325	60	88	19.62	9.00	10.62
477	325	60	92	20.49	9.40	11.09
481	325	60	96	21.36	9.80	11.56
485	325	60	100	22.24	10.20	12.04
489	325	60	104	23.11	10.60	12.51
493	325	60	108	23.98	11.00	12.98
497	325	60	112	24.85	11.40	13.45
501	325	60	116	25.72	11.80	13.92
505	325	60	120	26.60	12.20	14.40
509	325	60	124	27.47	12.60	14.87
513	325	60	128	28.34	13.00	15.34
517	325	60	132	29.21	13.40	15.81
521	325	60	136	30.08	13.80	16.28
525	325	60	140	30.96	14.20	16.76
529	325	60	144	31.83	14.60	17.23
533	325	60	148	32.70	15.00	17.70
537	325	60	152	33.57	15.40	18.17
541	325	60	156	34.44	15.80	18.64
545	325	60	160	35.32	16.20	19.12
549	325	60	164	36.19	16.60	19.59
553	325	60	168	37.06	17.00	20.06
557	325	60	172	37.93	17.40	20.53
561	325	60	176	38.80	17.80	21.00
565	325	60	180	39.68	18.20	21.48
569	325	60	184	40.55	18.60	21.95
573	325	60	188	41.42	19.00	22.42
577	325	60	192	42.29	19.40	22.89
581	325	60	196	43.16	19.80	23.36
585	325	60	200	44.04	20.20	23.84
589	325	60	204	44.91	20.60	24.31
593	325	60	208	45.78	21.00	24.78
597	325	60	212	46.65	21.40	25.25
601	325	60	216	47.52	21.80	25.72
605	325	60	220	48.40	22.20	26.20
609	325	60	224	49.27	22.60	26.67
613	325	60	228	50.14	23.00	27.14
617	325	60	232	51.01	23.40	27.61
621	325	60	236	51.88	23.80	28.08
625	325	60	240	52.76	24.20	28.56
629	325	60	244	53.63	24.60	29.03
633	325	60	248	54.50	25.00	29.50
637	325	60	252	55.37	25.40	29.97
641	325	60	256	56.24	25.80	30.44
645	325	60	260	57.12	26.20	30.92
649	325	60	264	57.99	26.60	31.39
653	325	60	268	58.86	27.00	31.86
657	325	60	272	59.73	27.40	32.33
661	325	60	276	60.60	27.80	32.80
665	325	60	280	61.48	28.20	33.28
669	325	60	284	62.35	28.60	33.75
673	325	60	288	63.22	29.00	34.22
677	325	60	292	64.09	29.40	34.69
681	325	60	296	64.96	29.80	35.16

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 ET 1b	Earnings above the ET, 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
685	325	60	300	65.84	30.20	35.64
689	325	60	304	66.71	30.60	36.11
693	325	60	308	67.58	31.00	36.58
697	325	60	312	68.45	31.40	37.05
701	325	60	316	69.32	31.80	37.52
705	325	60	320	70.20	32.20	38.00
709	325	60	324	71.07	32.60	38.47
713	325	60	328	71.94	33.00	38.94
717	325	60	332	72.81	33.40	39.41
721	325	60	336	73.68	33.80	39.88
725	325	60	340	74.56	34.20	40.36
729	325	60	344	75.43	34.60	40.83
733	325	60	348	76.30	35.00	41.30
737	325	60	352	77.17	35.40	41.77
741	325	60	356	78.04	35.80	42.24
745	325	60	360	78.92	36.20	42.72
749	325	60	364	79.79	36.60	43.19
753	325	60	368	80.66	37.00	43.66
757	325	60	372	81.53	37.40	44.13
761	325	60	376	82.40	37.80	44.60
765	325	60	380	83.28	38.20	45.08
769	325	60	384	84.15	38.60	45.55
773	325	60	388	85.02	39.00	46.02
777	325	60	392	85.89	39.40	46.49
781	325	60	396	86.76	39.80	46.96
785	325	60	400	87.64	40.20	47.44
789	325	60	404	88.51	40.60	47.91
793	325	60	408	89.38	41.00	48.38
797	325	60	412	90.25	41.40	48.85
801	325	60	416	91.12	41.80	49.32
805	325	60	420	92.00	42.20	49.80
809	325	60	424	92.87	42.60	50.27
813	325	60	428	93.74	43.00	50.74
817	325	60	432	94.61	43.40	51.21
821	325	60	436	95.48	43.80	51.68
825	325	60	440	96.36	44.20	52.16
829	325	60	444	97.23	44.60	52.63
833	325	60	448	98.10	45.00	53.10
837	325	60	452	98.97	45.40	53.57
841	325	60	456	99.84	45.80	54.04
845	325	60	460	100.72	46.20	54.52
849	325	60	464	101.59	46.60	54.99
853	325	60	468	102.46	47.00	55.46
857	325	60	472	103.33	47.40	55.93
861	325	60	476	104.20	47.80	56.40
865	325	60	480	105.08	48.20	56.88
869	325	60	484	105.95	48.60	57.35
873	325	60	488	106.82	49.00	57.82
877	325	60	492	107.69	49.40	58.29
881	325	60	496	108.56	49.80	58.76
885	325	60	500	109.44	50.20	59.24
889	325	60	504	110.31	50.60	59.71
893	325	60	508	111.18	51.00	60.18
897	325	60	512	112.05	51.40	60.65
901	325	60	516	112.92	51.80	61.12

▼ 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 ET 1b	Earnings above the ET, 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
905	325	60	520	113.80	52.20	61.60
909	325	60	524	114.67	52.60	62.07
913	325	60	528	115.54	53.00	62.54
917	325	60	532	116.41	53.40	63.01
921	325	60	536	117.28	53.80	63.48
925	325	60	540	118.16	54.20	63.96
929	325	60	544	119.03	54.60	64.43
933	325	60	548	119.90	55.00	64.90
937	325	60	552	120.77	55.40	65.37
941	325	60	556	121.64	55.80	65.84
945	325	60	560	122.52	56.20	66.32
949	325	60	564	123.39	56.60	66.79
953	325	60	568	124.26	57.00	67.26
957	325	60	572	125.13	57.40	67.73
961	325	60	576	126.00	57.80	68.20
965	325	60	580	126.88	58.20	68.68
969	325	60	584	127.75	58.60	69.15
973	325	60	588	128.62	59.00	69.62
977	325	60	592	129.49	59.40	70.09
981	325	60	596	130.36	59.80	70.56
985	325	60	600	131.24	60.20	71.04
989	325	60	604	132.11	60.60	71.51
993	325	60	608	132.98	61.00	71.98
997	325	60	612	133.85	61.40	72.45
1001	325	60	616	134.72	61.80	72.92
1005	325	60	620	135.60	62.20	73.40
1009	325	60	624	136.47	62.60	73.87
1013	325	60	628	137.34	63.00	74.34
1017	325	60	632	138.21	63.40	74.81
1021	325	60	636	139.08	63.80	75.28
1025	325	60	640	139.96	64.20	75.76
1029	325	60	644	140.83	64.60	76.23
1033	325	60	648	141.70	65.00	76.70
1037	325	60	652	142.57	65.40	77.17
1041	325	60	656	143.44	65.80	77.64
1045	325	60	660	144.32	66.20	78.12
1049	325	60	664	145.19	66.60	78.59
1053	325	60	668	146.06	67.00	79.06
1057	325	60	672	146.93	67.40	79.53
1061	325	60	676	147.80	67.80	80.00
1065	325	60	680	148.68	68.20	80.48
1069	325	60	684	149.55	68.60	80.95
1073	325	60	688	150.42	69.00	81.42
1077	325	60	692	151.29	69.40	81.89
1081	325	60	696	152.16	69.80	82.36
1085	325	60	700	153.04	70.20	82.84

If your employee earns more than £1085 a month, advise your Inland Revenue office.

Weekly table for not contracted-out reduced rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

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

Do not use this table for

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

Completing Deductions Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
Up to and including 74.99	No NIC Liability, make no entries on forms P12					
75	75	0	0	0.00	0.00	0.00
76	75	1	0	0.00	0.00	0.00
77	75	2	0	0.00	0.00	0.00
78	75	3	0	0.00	0.00	0.00
79	75	4	0	0.00	0.00	0.00
80	75	5	0	0.00	0.00	0.00
81	75	6	0	0.00	0.00	0.00
82	75	7	0	0.00	0.00	0.00
83	75	8	0	0.00	0.00	0.00
84	75	9	0	0.00	0.00	0.00
85	75	10	0	0.00	0.00	0.00
86	75	11	0	0.00	0.00	0.00
87	75	12	0	0.00	0.00	0.00
88	75	13	0	0.00	0.00	0.00
89	75	14	0	0.00	0.00	0.00
90	75	14	1	0.24	0.06	0.18
91	75	14	2	0.39	0.10	0.29
92	75	14	3	0.54	0.13	0.41
93	75	14	4	0.70	0.17	0.53
94	75	14	5	0.86	0.21	0.65
95	75	14	6	1.02	0.25	0.77
96	75	14	7	1.17	0.29	0.88
97	75	14	8	1.33	0.33	1.00
98	75	14	9	1.48	0.36	1.12
99	75	14	10	1.64	0.40	1.24
100	75	14	11	1.80	0.44	1.36
101	75	14	12	1.95	0.48	1.47
102	75	14	13	2.11	0.52	1.59
103	75	14	14	2.27	0.56	1.71
104	75	14	15	2.43	0.60	1.83
105	75	14	16	2.58	0.63	1.95
106	75	14	17	2.73	0.67	2.06
107	75	14	18	2.89	0.71	2.18
108	75	14	19	3.05	0.75	2.30
109	75	14	20	3.21	0.79	2.42

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, 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
110	75	14	21	3.37	0.83	2.54
111	75	14	22	3.52	0.87	2.65
112	75	14	23	3.67	0.90	2.77
113	75	14	24	3.83	0.94	2.89
114	75	14	25	3.99	0.98	3.01
115	75	14	26	4.15	1.02	3.13
116	75	14	27	4.30	1.06	3.24
117	75	14	28	4.46	1.10	3.36
118	75	14	29	4.61	1.13	3.48
119	75	14	30	4.77	1.17	3.60
120	75	14	31	4.93	1.21	3.72
121	75	14	32	5.08	1.25	3.83
122	75	14	33	5.24	1.29	3.95
123	75	14	34	5.40	1.33	4.07
124	75	14	35	5.56	1.37	4.19
125	75	14	36	5.71	1.40	4.31
126	75	14	37	5.86	1.44	4.42
127	75	14	38	6.02	1.48	4.54
128	75	14	39	6.18	1.52	4.66
129	75	14	40	6.34	1.56	4.78
130	75	14	41	6.50	1.60	4.90
131	75	14	42	6.65	1.64	5.01
132	75	14	43	6.80	1.67	5.13
133	75	14	44	6.96	1.71	5.25
134	75	14	45	7.12	1.75	5.37
135	75	14	46	7.28	1.79	5.49
136	75	14	47	7.43	1.83	5.60
137	75	14	48	7.59	1.87	5.72
138	75	14	49	7.74	1.90	5.84
139	75	14	50	7.90	1.94	5.96
140	75	14	51	8.06	1.98	6.08
141	75	14	52	8.21	2.02	6.19
142	75	14	53	8.37	2.06	6.31
143	75	14	54	8.53	2.10	6.43
144	75	14	55	8.69	2.14	6.55
145	75	14	56	8.84	2.17	6.67
146	75	14	57	8.99	2.21	6.78
147	75	14	58	9.15	2.25	6.90
148	75	14	59	9.31	2.29	7.02
149	75	14	60	9.47	2.33	7.14
150	75	14	61	9.63	2.37	7.26
151	75	14	62	9.78	2.41	7.37
152	75	14	63	9.93	2.44	7.49
153	75	14	64	10.09	2.48	7.61
154	75	14	65	10.25	2.52	7.73
155	75	14	66	10.41	2.56	7.85
156	75	14	67	10.56	2.60	7.96
157	75	14	68	10.72	2.64	8.08
158	75	14	69	10.87	2.67	8.20
159	75	14	70	11.03	2.71	8.32
160	75	14	71	11.19	2.75	8.44
161	75	14	72	11.34	2.79	8.55
162	75	14	73	11.50	2.83	8.67
163	75	14	74	11.66	2.87	8.79
164	75	14	75	11.82	2.91	8.91

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, 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
165	75	14	76	11.97	2.94	9.03
166	75	14	77	12.12	2.98	9.14
167	75	14	78	12.28	3.02	9.26
168	75	14	79	12.44	3.06	9.38
169	75	14	80	12.60	3.10	9.50
170	75	14	81	12.76	3.14	9.62
171	75	14	82	12.91	3.18	9.73
172	75	14	83	13.06	3.21	9.85
173	75	14	84	13.22	3.25	9.97
174	75	14	85	13.38	3.29	10.09
175	75	14	86	13.54	3.33	10.21
176	75	14	87	13.69	3.37	10.32
177	75	14	88	13.85	3.41	10.44
178	75	14	89	14.00	3.44	10.56
179	75	14	90	14.16	3.48	10.68
180	75	14	91	14.32	3.52	10.80
181	75	14	92	14.47	3.56	10.91
182	75	14	93	14.63	3.60	11.03
183	75	14	94	14.79	3.64	11.15
184	75	14	95	14.95	3.68	11.27
185	75	14	96	15.10	3.71	11.39
186	75	14	97	15.25	3.75	11.50
187	75	14	98	15.41	3.79	11.62
188	75	14	99	15.57	3.83	11.74
189	75	14	100	15.73	3.87	11.86
190	75	14	101	15.89	3.91	11.98
191	75	14	102	16.04	3.95	12.09
192	75	14	103	16.19	3.98	12.21
193	75	14	104	16.35	4.02	12.33
194	75	14	105	16.51	4.06	12.45
195	75	14	106	16.67	4.10	12.57
196	75	14	107	16.82	4.14	12.68
197	75	14	108	16.98	4.18	12.80
198	75	14	109	17.13	4.21	12.92
199	75	14	110	17.29	4.25	13.04
200	75	14	111	17.45	4.29	13.16
201	75	14	112	17.60	4.33	13.27
202	75	14	113	17.76	4.37	13.39
203	75	14	114	17.92	4.41	13.51
204	75	14	115	18.08	4.45	13.63
205	75	14	116	18.23	4.48	13.75
206	75	14	117	18.38	4.52	13.86
207	75	14	118	18.54	4.56	13.98
208	75	14	119	18.70	4.60	14.10
209	75	14	120	18.86	4.64	14.22
210	75	14	121	19.02	4.68	14.34
211	75	14	122	19.17	4.72	14.45
212	75	14	123	19.32	4.75	14.57
213	75	14	124	19.48	4.79	14.69
214	75	14	125	19.64	4.83	14.81
215	75	14	126	19.80	4.87	14.93
216	75	14	127	19.95	4.91	15.04
217	75	14	128	20.11	4.95	15.16
218	75	14	129	20.26	4.98	15.28
219	75	14	130	20.42	5.02	15.40

▼ 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 ET 1b	Earnings above the ET, 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
220	75	14	131	20.58	5.06	15.52
221	75	14	132	20.73	5.10	15.63
222	75	14	133	20.89	5.14	15.75
223	75	14	134	21.05	5.18	15.87
224	75	14	135	21.21	5.22	15.99
225	75	14	136	21.36	5.25	16.11
226	75	14	137	21.51	5.29	16.22
227	75	14	138	21.67	5.33	16.34
228	75	14	139	21.83	5.37	16.46
229	75	14	140	21.99	5.41	16.58
230	75	14	141	22.15	5.45	16.70
231	75	14	142	22.30	5.49	16.81
232	75	14	143	22.45	5.52	16.93
233	75	14	144	22.61	5.56	17.05
234	75	14	145	22.77	5.60	17.17
235	75	14	146	22.93	5.64	17.29
236	75	14	147	23.08	5.68	17.40
237	75	14	148	23.24	5.72	17.52
238	75	14	149	23.39	5.75	17.64
239	75	14	150	23.55	5.79	17.76
240	75	14	151	23.71	5.83	17.88
241	75	14	152	23.86	5.87	17.99
242	75	14	153	24.02	5.91	18.11
243	75	14	154	24.18	5.95	18.23
244	75	14	155	24.34	5.99	18.35
245	75	14	156	24.49	6.02	18.47
246	75	14	157	24.64	6.06	18.58
247	75	14	158	24.80	6.10	18.70
248	75	14	159	24.96	6.14	18.82
249	75	14	160	25.12	6.18	18.94
250	75	14	161	25.28	6.22	19.06

If your employee earns more than £250 a week, advise your Inland Revenue office.

Monthly table for not contracted-out reduced rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

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

Do not use this table for

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

Completing Deductions Card, form P12 or substitute

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

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

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs 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 ET	Earnings above the ET, 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 324.99	No NIC Liability, make no entries on forms P12					
325	325	0	0	0.00	0.00	0.00
329	325	4	0	0.00	0.00	0.00
333	325	8	0	0.00	0.00	0.00
337	325	12	0	0.00	0.00	0.00
341	325	16	0	0.00	0.00	0.00
345	325	20	0	0.00	0.00	0.00
349	325	24	0	0.00	0.00	0.00
353	325	28	0	0.00	0.00	0.00
357	325	32	0	0.00	0.00	0.00
361	325	36	0	0.00	0.00	0.00
365	325	40	0	0.00	0.00	0.00
369	325	44	0	0.00	0.00	0.00
373	325	48	0	0.00	0.00	0.00
377	325	52	0	0.00	0.00	0.00
381	325	56	0	0.00	0.00	0.00
385	325	60	0	0.00	0.00	0.00
389	325	60	4	0.94	0.23	0.71
393	325	60	8	1.56	0.38	1.18
397	325	60	12	2.19	0.54	1.65
401	325	60	16	2.81	0.69	2.12
405	325	60	20	3.45	0.85	2.60
409	325	60	24	4.07	1.00	3.07
413	325	60	28	4.69	1.15	3.54
417	325	60	32	5.32	1.31	4.01
421	325	60	36	5.94	1.46	4.48
425	325	60	40	6.58	1.62	4.96
429	325	60	44	7.20	1.77	5.43
433	325	60	48	7.82	1.92	5.90
437	325	60	52	8.45	2.08	6.37
441	325	60	56	9.07	2.23	6.84
445	325	60	60	9.71	2.39	7.32
449	325	60	64	10.33	2.54	7.79
453	325	60	68	10.95	2.69	8.26
457	325	60	72	11.58	2.85	8.73
461	325	60	76	12.20	3.00	9.20

▼ 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 ET 1b	Earnings above the ET, 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
465	325	60	80	12.84	3.16	9.68
469	325	60	84	13.46	3.31	10.15
473	325	60	88	14.08	3.46	10.62
477	325	60	92	14.71	3.62	11.09
481	325	60	96	15.33	3.77	11.56
485	325	60	100	15.97	3.93	12.04
489	325	60	104	16.59	4.08	12.51
493	325	60	108	17.21	4.23	12.98
497	325	60	112	17.84	4.39	13.45
501	325	60	116	18.46	4.54	13.92
505	325	60	120	19.10	4.70	14.40
509	325	60	124	19.72	4.85	14.87
513	325	60	128	20.34	5.00	15.34
517	325	60	132	20.97	5.16	15.81
521	325	60	136	21.59	5.31	16.28
525	325	60	140	22.23	5.47	16.76
529	325	60	144	22.85	5.62	17.23
533	325	60	148	23.47	5.77	17.70
537	325	60	152	24.10	5.93	18.17
541	325	60	156	24.72	6.08	18.64
545	325	60	160	25.36	6.24	19.12
549	325	60	164	25.98	6.39	19.59
553	325	60	168	26.60	6.54	20.06
557	325	60	172	27.23	6.70	20.53
561	325	60	176	27.85	6.85	21.00
565	325	60	180	28.49	7.01	21.48
569	325	60	184	29.11	7.16	21.95
573	325	60	188	29.73	7.31	22.42
577	325	60	192	30.36	7.47	22.89
581	325	60	196	30.98	7.62	23.36
585	325	60	200	31.62	7.78	23.84
589	325	60	204	32.24	7.93	24.31
593	325	60	208	32.86	8.08	24.78
597	325	60	212	33.49	8.24	25.25
601	325	60	216	34.11	8.39	25.72
605	325	60	220	34.75	8.55	26.20
609	325	60	224	35.37	8.70	26.67
613	325	60	228	35.99	8.85	27.14
617	325	60	232	36.62	9.01	27.61
621	325	60	236	37.24	9.16	28.08
625	325	60	240	37.88	9.32	28.56
629	325	60	244	38.50	9.47	29.03
633	325	60	248	39.12	9.62	29.50
637	325	60	252	39.75	9.78	29.97
641	325	60	256	40.37	9.93	30.44
645	325	60	260	41.01	10.09	30.92
649	325	60	264	41.63	10.24	31.39
653	325	60	268	42.25	10.39	31.86
657	325	60	272	42.88	10.55	32.33
661	325	60	276	43.50	10.70	32.80
665	325	60	280	44.14	10.86	33.28
669	325	60	284	44.76	11.01	33.75
673	325	60	288	45.38	11.16	34.22
677	325	60	292	46.01	11.32	34.69
681	325	60	296	46.63	11.47	35.16

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 ET 1b	Earnings above the ET, 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
685	325	60	300	47.27	11.63	35.64
689	325	60	304	47.89	11.78	36.11
693	325	60	308	48.51	11.93	36.58
697	325	60	312	49.14	12.09	37.05
701	325	60	316	49.76	12.24	37.52
705	325	60	320	50.40	12.40	38.00
709	325	60	324	51.02	12.55	38.47
713	325	60	328	51.64	12.70	38.94
717	325	60	332	52.27	12.86	39.41
721	325	60	336	52.89	13.01	39.88
725	325	60	340	53.53	13.17	40.36
729	325	60	344	54.15	13.32	40.83
733	325	60	348	54.77	13.47	41.30
737	325	60	352	55.40	13.63	41.77
741	325	60	356	56.02	13.78	42.24
745	325	60	360	56.66	13.94	42.72
749	325	60	364	57.28	14.09	43.19
753	325	60	368	57.90	14.24	43.66
757	325	60	372	58.53	14.40	44.13
761	325	60	376	59.15	14.55	44.60
765	325	60	380	59.79	14.71	45.08
769	325	60	384	60.41	14.86	45.55
773	325	60	388	61.03	15.01	46.02
777	325	60	392	61.66	15.17	46.49
781	325	60	396	62.28	15.32	46.96
785	325	60	400	62.92	15.48	47.44
789	325	60	404	63.54	15.63	47.91
793	325	60	408	64.16	15.78	48.38
797	325	60	412	64.79	15.94	48.85
801	325	60	416	65.41	16.09	49.32
805	325	60	420	66.05	16.25	49.80
809	325	60	424	66.67	16.40	50.27
813	325	60	428	67.29	16.55	50.74
817	325	60	432	67.92	16.71	51.21
821	325	60	436	68.54	16.86	51.68
825	325	60	440	69.18	17.02	52.16
829	325	60	444	69.80	17.17	52.63
833	325	60	448	70.42	17.32	53.10
837	325	60	452	71.05	17.48	53.57
841	325	60	456	71.67	17.63	54.04
845	325	60	460	72.31	17.79	54.52
849	325	60	464	72.93	17.94	54.99
853	325	60	468	73.55	18.09	55.46
857	325	60	472	74.18	18.25	55.93
861	325	60	476	74.80	18.40	56.40
865	325	60	480	75.44	18.56	56.88
869	325	60	484	76.06	18.71	57.35
873	325	60	488	76.68	18.86	57.82
877	325	60	492	77.31	19.02	58.29
881	325	60	496	77.93	19.17	58.76
885	325	60	500	78.57	19.33	59.24
889	325	60	504	79.19	19.48	59.71
893	325	60	508	79.81	19.63	60.18
897	325	60	512	80.44	19.79	60.65
901	325	60	516	81.06	19.94	61.12

▼ 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 ET 1b	Earnings above the ET, 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
905	325	60	520	81.70	20.10	61.60
909	325	60	524	82.32	20.25	62.07
913	325	60	528	82.94	20.40	62.54
917	325	60	532	83.57	20.56	63.01
921	325	60	536	84.19	20.71	63.48
925	325	60	540	84.83	20.87	63.96
929	325	60	544	85.45	21.02	64.43
933	325	60	548	86.07	21.17	64.90
937	325	60	552	86.70	21.33	65.37
941	325	60	556	87.32	21.48	65.84
945	325	60	560	87.96	21.64	66.32
949	325	60	564	88.58	21.79	66.79
953	325	60	568	89.20	21.94	67.26
957	325	60	572	89.83	22.10	67.73
961	325	60	576	90.45	22.25	68.20
965	325	60	580	91.09	22.41	68.68
969	325	60	584	91.71	22.56	69.15
973	325	60	588	92.33	22.71	69.62
977	325	60	592	92.96	22.87	70.09
981	325	60	596	93.58	23.02	70.56
985	325	60	600	94.22	23.18	71.04
989	325	60	604	94.84	23.33	71.51
993	325	60	608	95.46	23.48	71.98
997	325	60	612	96.09	23.64	72.45
1001	325	60	616	96.71	23.79	72.92
1005	325	60	620	97.35	23.95	73.40
1009	325	60	624	97.97	24.10	73.87
1013	325	60	628	98.59	24.25	74.34
1017	325	60	632	99.22	24.41	74.81
1021	325	60	636	99.84	24.56	75.28
1025	325	60	640	100.48	24.72	75.76
1029	325	60	644	101.10	24.87	76.23
1033	325	60	648	101.72	25.02	76.70
1037	325	60	652	102.35	25.18	77.17
1041	325	60	656	102.97	25.33	77.64
1045	325	60	660	103.61	25.49	78.12
1049	325	60	664	104.23	25.64	78.59
1053	325	60	668	104.85	25.79	79.06
1057	325	60	672	105.48	25.95	79.53
1061	325	60	676	106.10	26.10	80.00
1065	325	60	680	106.74	26.26	80.48
1069	325	60	684	107.36	26.41	80.95
1073	325	60	688	107.98	26.56	81.42
1077	325	60	692	108.61	26.72	81.89
1081	325	60	696	109.23	26.87	82.36
1085	325	60	700	109.87	27.03	82.84

If your employee earns more than £1085 a month, advise your Inland Revenue office.

Weekly table for not contracted-out employer only
contributions for use from 6 April 2002 to 5 April 2003

Use this table for

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

Completing Deductions Card, form P12 or substitute

- enter 'C' in the space provided on the form P12, Deductions Card
- copy the figures in column 1d of the table to column 1d of form P12, Deductions Card. These figures represent the total of employer only contributions payable

- you may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish.

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

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs 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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable
£	£	£	£	£ P
Up to and including 74.99	No NIC Liability, make no entries on forms P12			
75	75	0	0	0.00
76	75	1	0	0.00
77	75	2	0	0.00
78	75	3	0	0.00
79	75	4	0	0.00
80	75	5	0	0.00
81	75	6	0	0.00
82	75	7	0	0.00
83	75	8	0	0.00
84	75	9	0	0.00
85	75	10	0	0.00
86	75	11	0	0.00
87	75	12	0	0.00
88	75	13	0	0.00
89	75	14	0	0.00
90	75	14	1	0.18
91	75	14	2	0.29
92	75	14	3	0.41
93	75	14	4	0.53
94	75	14	5	0.65
95	75	14	6	0.77
96	75	14	7	0.88
97	75	14	8	1.00
98	75	14	9	1.12
99	75	14	10	1.24
100	75	14	11	1.36
101	75	14	12	1.47
102	75	14	13	1.59
103	75	14	14	1.71
104	75	14	15	1.83
105	75	14	16	1.95
106	75	14	17	2.06
107	75	14	18	2.18
108	75	14	19	2.30
109	75	14	20	2.42

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
110	75	14	21	2.54
111	75	14	22	2.65
112	75	14	23	2.77
113	75	14	24	2.89
114	75	14	25	3.01
115	75	14	26	3.13
116	75	14	27	3.24
117	75	14	28	3.36
118	75	14	29	3.48
119	75	14	30	3.60
120	75	14	31	3.72
121	75	14	32	3.83
122	75	14	33	3.95
123	75	14	34	4.07
124	75	14	35	4.19
125	75	14	36	4.31
126	75	14	37	4.42
127	75	14	38	4.54
128	75	14	39	4.66
129	75	14	40	4.78
130	75	14	41	4.90
131	75	14	42	5.01
132	75	14	43	5.13
133	75	14	44	5.25
134	75	14	45	5.37
135	75	14	46	5.49
136	75	14	47	5.60
137	75	14	48	5.72
138	75	14	49	5.84
139	75	14	50	5.96
140	75	14	51	6.08
141	75	14	52	6.19
142	75	14	53	6.31
143	75	14	54	6.43
144	75	14	55	6.55
145	75	14	56	6.67
146	75	14	57	6.78
147	75	14	58	6.90
148	75	14	59	7.02
149	75	14	60	7.14
150	75	14	61	7.26
151	75	14	62	7.37
152	75	14	63	7.49
153	75	14	64	7.61
154	75	14	65	7.73
155	75	14	66	7.85
156	75	14	67	7.96
157	75	14	68	8.08
158	75	14	69	8.20
159	75	14	70	8.32
160	75	14	71	8.44
161	75	14	72	8.55
162	75	14	73	8.67
163	75	14	74	8.79
164	75	14	75	8.91

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
165	75	14	76	9.03
166	75	14	77	9.14
167	75	14	78	9.26
168	75	14	79	9.38
169	75	14	80	9.50
170	75	14	81	9.62
171	75	14	82	9.73
172	75	14	83	9.85
173	75	14	84	9.97
174	75	14	85	10.09
175	75	14	86	10.21
176	75	14	87	10.32
177	75	14	88	10.44
178	75	14	89	10.56
179	75	14	90	10.68
180	75	14	91	10.80
181	75	14	92	10.91
182	75	14	93	11.03
183	75	14	94	11.15
184	75	14	95	11.27
185	75	14	96	11.39
186	75	14	97	11.50
187	75	14	98	11.62
188	75	14	99	11.74
189	75	14	100	11.86
190	75	14	101	11.98
191	75	14	102	12.09
192	75	14	103	12.21
193	75	14	104	12.33
194	75	14	105	12.45
195	75	14	106	12.57
196	75	14	107	12.68
197	75	14	108	12.80
198	75	14	109	12.92
199	75	14	110	13.04
200	75	14	111	13.16
201	75	14	112	13.27
202	75	14	113	13.39
203	75	14	114	13.51
204	75	14	115	13.63
205	75	14	116	13.75
206	75	14	117	13.86
207	75	14	118	13.98
208	75	14	119	14.10
209	75	14	120	14.22
210	75	14	121	14.34
211	75	14	122	14.45
212	75	14	123	14.57
213	75	14	124	14.69
214	75	14	125	14.81
215	75	14	126	14.93
216	75	14	127	15.04
217	75	14	128	15.16
218	75	14	129	15.28
219	75	14	130	15.40

▼ 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 ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
220	75	14	131	15.52
221	75	14	132	15.63
222	75	14	133	15.75
223	75	14	134	15.87
224	75	14	135	15.99
225	75	14	136	16.11
226	75	14	137	16.22
227	75	14	138	16.34
228	75	14	139	16.46
229	75	14	140	16.58
230	75	14	141	16.70
231	75	14	142	16.81
232	75	14	143	16.93
233	75	14	144	17.05
234	75	14	145	17.17
235	75	14	146	17.29
236	75	14	147	17.40
237	75	14	148	17.52
238	75	14	149	17.64
239	75	14	150	17.76
240	75	14	151	17.88
241	75	14	152	17.99
242	75	14	153	18.11
243	75	14	154	18.23
244	75	14	155	18.35
245	75	14	156	18.47
246	75	14	157	18.58
247	75	14	158	18.70
248	75	14	159	18.82
249	75	14	160	18.94
250	75	14	161	19.06

If your employee earns more than £250 a week, advise your Inland Revenue office.

Monthly table for not contracted-out employer only
contributions for use from 6 April 2002 to 5 April 2003

Use this table for

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

Completing Deductions Card, form P12 or substitute

- enter 'C' in the space provided on the form P12, Deductions Card
- copy the figures in column 1d of the table to column 1d of form P12, Deductions Card. These figures represent the total of employer only contributions payable

- you may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish.

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

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs 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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable
£	£	£	£	£ P
Up to and including 324.99	No NIC Liability, make no entries on forms P12			
325	325	0	0	0.00
329	325	4	0	0.00
333	325	8	0	0.00
337	325	12	0	0.00
341	325	16	0	0.00
345	325	20	0	0.00
349	325	24	0	0.00
353	325	28	0	0.00
357	325	32	0	0.00
361	325	36	0	0.00
365	325	40	0	0.00
369	325	44	0	0.00
373	325	48	0	0.00
377	325	52	0	0.00
381	325	56	0	0.00
385	325	60	0	0.00
389	325	60	4	0.71
393	325	60	8	1.18
397	325	60	12	1.65
401	325	60	16	2.12
405	325	60	20	2.60
409	325	60	24	3.07
413	325	60	28	3.54
417	325	60	32	4.01
421	325	60	36	4.48
425	325	60	40	4.96
429	325	60	44	5.43
433	325	60	48	5.90
437	325	60	52	6.37
441	325	60	56	6.84
445	325	60	60	7.32
449	325	60	64	7.79
453	325	60	68	8.26
457	325	60	72	8.73
461	325	60	76	9.20

▼ 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 ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
465	325	60	80	9.68
469	325	60	84	10.15
473	325	60	88	10.62
477	325	60	92	11.09
481	325	60	96	11.56
485	325	60	100	12.04
489	325	60	104	12.51
493	325	60	108	12.98
497	325	60	112	13.45
501	325	60	116	13.92
505	325	60	120	14.40
509	325	60	124	14.87
513	325	60	128	15.34
517	325	60	132	15.81
521	325	60	136	16.28
525	325	60	140	16.76
529	325	60	144	17.23
533	325	60	148	17.70
537	325	60	152	18.17
541	325	60	156	18.64
545	325	60	160	19.12
549	325	60	164	19.59
553	325	60	168	20.06
557	325	60	172	20.53
561	325	60	176	21.00
565	325	60	180	21.48
569	325	60	184	21.95
573	325	60	188	22.42
577	325	60	192	22.89
581	325	60	196	23.36
585	325	60	200	23.84
589	325	60	204	24.31
593	325	60	208	24.78
597	325	60	212	25.25
601	325	60	216	25.72
605	325	60	220	26.20
609	325	60	224	26.67
613	325	60	228	27.14
617	325	60	232	27.61
621	325	60	236	28.08
625	325	60	240	28.56
629	325	60	244	29.03
633	325	60	248	29.50
637	325	60	252	29.97
641	325	60	256	30.44
645	325	60	260	30.92
649	325	60	264	31.39
653	325	60	268	31.86
657	325	60	272	32.33
661	325	60	276	32.80
665	325	60	280	33.28
669	325	60	284	33.75
673	325	60	288	34.22
677	325	60	292	34.69
681	325	60	296	35.16

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 ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
685	325	60	300	35.64
689	325	60	304	36.11
693	325	60	308	36.58
697	325	60	312	37.05
701	325	60	316	37.52
705	325	60	320	38.00
709	325	60	324	38.47
713	325	60	328	38.94
717	325	60	332	39.41
721	325	60	336	39.88
725	325	60	340	40.36
729	325	60	344	40.83
733	325	60	348	41.30
737	325	60	352	41.77
741	325	60	356	42.24
745	325	60	360	42.72
749	325	60	364	43.19
753	325	60	368	43.66
757	325	60	372	44.13
761	325	60	376	44.60
765	325	60	380	45.08
769	325	60	384	45.55
773	325	60	388	46.02
777	325	60	392	46.49
781	325	60	396	46.96
785	325	60	400	47.44
789	325	60	404	47.91
793	325	60	408	48.38
797	325	60	412	48.85
801	325	60	416	49.32
805	325	60	420	49.80
809	325	60	424	50.27
813	325	60	428	50.74
817	325	60	432	51.21
821	325	60	436	51.68
825	325	60	440	52.16
829	325	60	444	52.63
833	325	60	448	53.10
837	325	60	452	53.57
841	325	60	456	54.04
845	325	60	460	54.52
849	325	60	464	54.99
853	325	60	468	55.46
857	325	60	472	55.93
861	325	60	476	56.40
865	325	60	480	56.88
869	325	60	484	57.35
873	325	60	488	57.82
877	325	60	492	58.29
881	325	60	496	58.76
885	325	60	500	59.24
889	325	60	504	59.71
893	325	60	508	60.18
897	325	60	512	60.65
901	325	60	516	61.12

▼ 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 ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
905	325	60	520	61.60
909	325	60	524	62.07
913	325	60	528	62.54
917	325	60	532	63.01
921	325	60	536	63.48
925	325	60	540	63.96
929	325	60	544	64.43
933	325	60	548	64.90
937	325	60	552	65.37
941	325	60	556	65.84
945	325	60	560	66.32
949	325	60	564	66.79
953	325	60	568	67.26
957	325	60	572	67.73
961	325	60	576	68.20
965	325	60	580	68.68
969	325	60	584	69.15
973	325	60	588	69.62
977	325	60	592	70.09
981	325	60	596	70.56
985	325	60	600	71.04
989	325	60	604	71.51
993	325	60	608	71.98
997	325	60	612	72.45
1001	325	60	616	72.92
1005	325	60	620	73.40
1009	325	60	624	73.87
1013	325	60	628	74.34
1017	325	60	632	74.81
1021	325	60	636	75.28
1025	325	60	640	75.76
1029	325	60	644	76.23
1033	325	60	648	76.70
1037	325	60	652	77.17
1041	325	60	656	77.64
1045	325	60	660	78.12
1049	325	60	664	78.59
1053	325	60	668	79.06
1057	325	60	672	79.53
1061	325	60	676	80.00
1065	325	60	680	80.48
1069	325	60	684	80.95
1073	325	60	688	81.42
1077	325	60	692	81.89
1081	325	60	696	82.36
1085	325	60	700	82.84

If your employee earns more than £1085 a month, advise your Inland Revenue office.

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

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