



National Insurance contributions Table A

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.

Save money - avoid errors

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

- Have you used the correct P11 and P14?
- P11 must show "Year to April 2003" in the left hand corner. P14 must show "2002-03" in the right hand corner
- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing state pension age? Check their date of birth before you decide which contribution category letter to use. Use category C (Not contracted-out) for employees for whom you hold a valid age exemption certificate
- when completing your P14s
 - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
 - is the correct category of contribution shown? This is usually either A, B, C, D, E, F, G or S.
 - are you entitled to claim any National Insurance contributions Holiday? If so, this should be shown as category P. No earnings figures should be recorded in columns 1a, 1b or 1c. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1d of the P14
 - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
 - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, mariners' equivalent or Stakeholder Pension don't forget to show the relevant Scheme Contracted-out Number on the P14.

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

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

Software

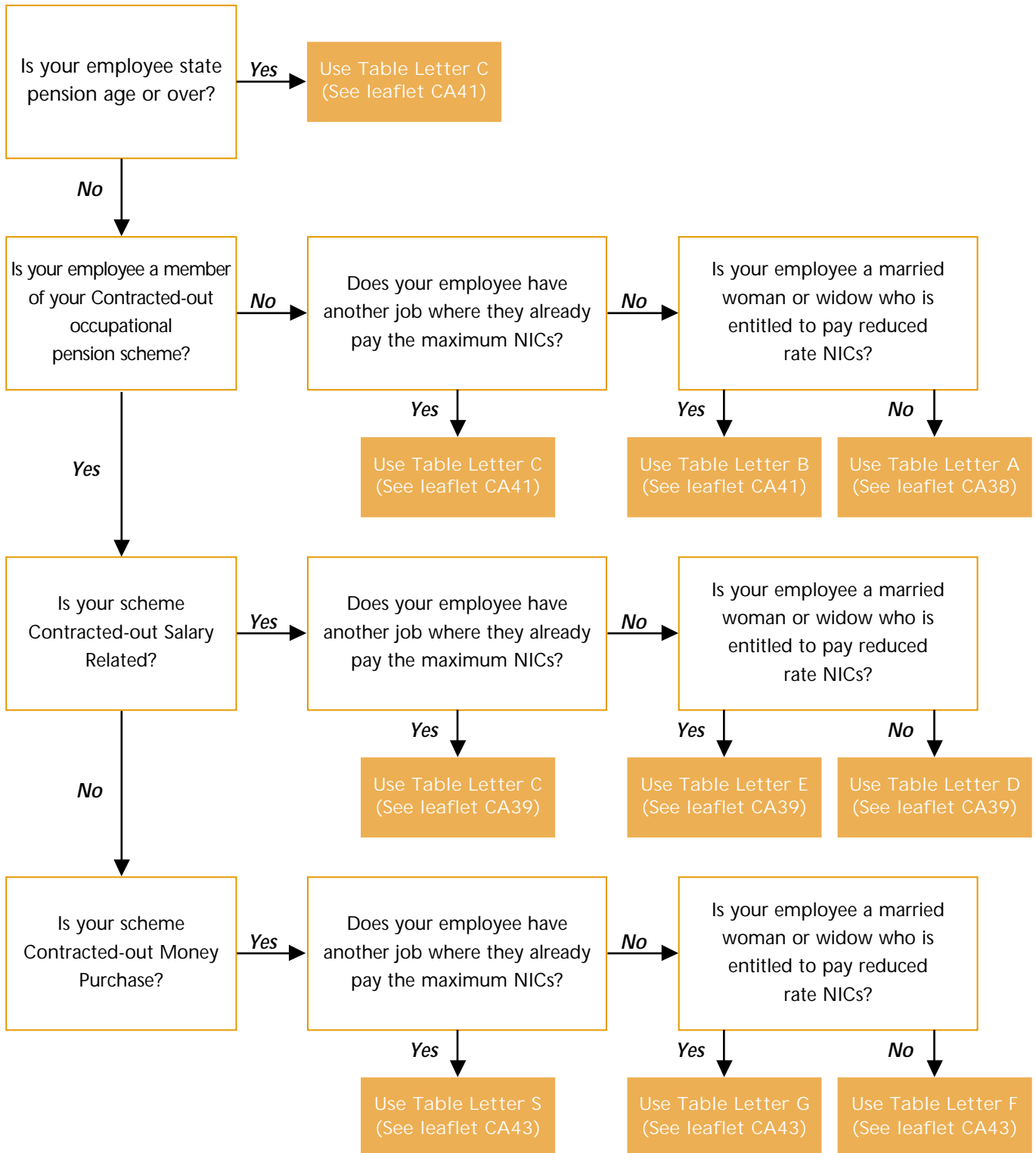
- has your software been upgraded for 2002-2003.

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 2002 – 2003.

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 Employer's Orderline on 0845 7 646 646.

Check you are using the tables for 2002-2003.

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

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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).

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

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

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 P11, see the Employer's Help Books which replace the *Employer's Help Cards, CWG1*. 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 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).

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

Using these tables to work out NICs

Introduction

You can work out NICs by using either

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the Help Book *Day-to-Day Payroll, E13*, part of the range of Employer's Help Books replacing the *Employer's Help Cards, CWG1*.

For general information about NICs, see the Employer's Help Books which replace the *Employer's Help Cards, CWG1*.

Are you using the right tables?

Only use these tables between **6 April 2002** and **5 April 2003**, ie the 2002-2003 tax year.

Only use the tables in this leaflet for employees who are employed in the 2002-2003 tax year, and for whom NICs are payable under contribution Table letter A.

For further information about contribution Table letters, see the Help Book *Day-to-Day Payroll, E13*, part of the range of Employer's Help Books replacing the *Employer's Help Cards, CWG1*.

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

About these tables

The tables under letter A contains two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letter A corresponds with the contribution Table letter under which NICs are payable.

Identifying the correct table to use

Table A

Use this table for

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

How to use these tables

Step Action

- 1 look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay
- 2 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 6.

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

- 1 divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- 2 find the amount of contributions due for the average weekly or monthly amount
- 3 multiply the amount of NICs 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 NICs for a company director, see *National Insurance for Company Directors, CA44*.

General information

The first earnings figure in each table is the next amount above the LEL (£75 weekly or £325 monthly). This is because earnings between the LEL and the ET 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 UEL (£585 weekly or £2535 monthly). This is because no employee's contributions are due on those earnings above the UEL.

The employee and employer pay no contributions on earnings between the LEL and the ET (£89 weekly or £385 monthly).

The employer pays contributions on **all** earnings **above** the ET, **including** those which exceed the UEL.

The figures in the left hand column of each table show steps between the LEL and UEL. The NIC 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.

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.

Earnings limits and NIC rates

	Employee's contribution	Employer's contribution
Earnings limits	Contribution Table letter A	Contribution Table letter A
Below £75.00 weekly, or below £325.00 monthly, or below £3900.00 yearly	Nil	Nil
£75.00 to £89.00 weekly, or £325.00 to £385.00 monthly, or £3900.00 to £4615.00 yearly	0%	0%
£89.01 to £585.00 weekly, or £385.01 to £2535.00 monthly, or £4615.01 to £30420.00 yearly	10% on earnings above the ET	11.8% on earnings above the ET
Over £585.00 weekly, or over £2535.00 monthly, or over £30420.00 yearly	10% on earnings above the ET, up to and including the UEL then NIL on earnings above the UEL	11.8% on all earnings above the ET

An example of working out NICs 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 2002 (tax month 1).

NICs are due under Monthly Table letter A. The nearest lower figure to £887.90 is £885

Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table A

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 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
885	325	60	500	109.44	50.20	59.24

Extract from Form P11

		National Insurance contributions <small>Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit</small>												
Month no	Week no	Earnings details			Contribution details			Rebate details (for contracted-out employee only)			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						
		£	£	£	£	£	£	£	£	£	£	£	£	£
1	4	325	60	500	109.44	50.20								

For tips on completing form P11, see the Employer's Help Books, which replace the *Employer's Help Cards, CWG1*.

For an example of a completed form P11, see the Help Book *Finishing the tax year up to 5 April 2002, E10*, part of the range of Employers Help Books replacing the *Employer's Help Cards, CWG1*.

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

- any year other than 2002-2003
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CA41
- employees who are State pension age or over, see Table C, in Leaflet CA41
- employees for whom you hold form CA2700, see Table C, in Leaflet CA41.

Completing Deductions Working Sheet, form P11 or substitute

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

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

The figures in the left hand column of each table show steps between the 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 74.99	No NIC Liability, make no entries on forms P11 and P14					
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
251	75	14	162	35.42	16.25	19.17
252	75	14	163	35.64	16.35	19.29
253	75	14	164	35.86	16.45	19.41
254	75	14	165	36.08	16.55	19.53
255	75	14	166	36.30	16.65	19.65
256	75	14	167	36.51	16.75	19.76
257	75	14	168	36.73	16.85	19.88
258	75	14	169	36.95	16.95	20.00
259	75	14	170	37.17	17.05	20.12
260	75	14	171	37.39	17.15	20.24
261	75	14	172	37.60	17.25	20.35
262	75	14	173	37.82	17.35	20.47
263	75	14	174	38.04	17.45	20.59
264	75	14	175	38.26	17.55	20.71
265	75	14	176	38.48	17.65	20.83
266	75	14	177	38.69	17.75	20.94
267	75	14	178	38.91	17.85	21.06
268	75	14	179	39.13	17.95	21.18
269	75	14	180	39.35	18.05	21.30
270	75	14	181	39.57	18.15	21.42
271	75	14	182	39.78	18.25	21.53
272	75	14	183	40.00	18.35	21.65
273	75	14	184	40.22	18.45	21.77
274	75	14	185	40.44	18.55	21.89

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
275	75	14	186	40.66	18.65	22.01
276	75	14	187	40.87	18.75	22.12
277	75	14	188	41.09	18.85	22.24
278	75	14	189	41.31	18.95	22.36
279	75	14	190	41.53	19.05	22.48
280	75	14	191	41.75	19.15	22.60
281	75	14	192	41.96	19.25	22.71
282	75	14	193	42.18	19.35	22.83
283	75	14	194	42.40	19.45	22.95
284	75	14	195	42.62	19.55	23.07
285	75	14	196	42.84	19.65	23.19
286	75	14	197	43.05	19.75	23.30
287	75	14	198	43.27	19.85	23.42
288	75	14	199	43.49	19.95	23.54
289	75	14	200	43.71	20.05	23.66
290	75	14	201	43.93	20.15	23.78
291	75	14	202	44.14	20.25	23.89
292	75	14	203	44.36	20.35	24.01
293	75	14	204	44.58	20.45	24.13
294	75	14	205	44.80	20.55	24.25
295	75	14	206	45.02	20.65	24.37
296	75	14	207	45.23	20.75	24.48
297	75	14	208	45.45	20.85	24.60
298	75	14	209	45.67	20.95	24.72
299	75	14	210	45.89	21.05	24.84
300	75	14	211	46.11	21.15	24.96
301	75	14	212	46.32	21.25	25.07
302	75	14	213	46.54	21.35	25.19
303	75	14	214	46.76	21.45	25.31
304	75	14	215	46.98	21.55	25.43
305	75	14	216	47.20	21.65	25.55
306	75	14	217	47.41	21.75	25.66
307	75	14	218	47.63	21.85	25.78
308	75	14	219	47.85	21.95	25.90
309	75	14	220	48.07	22.05	26.02
310	75	14	221	48.29	22.15	26.14
311	75	14	222	48.50	22.25	26.25
312	75	14	223	48.72	22.35	26.37
313	75	14	224	48.94	22.45	26.49
314	75	14	225	49.16	22.55	26.61
315	75	14	226	49.38	22.65	26.73
316	75	14	227	49.59	22.75	26.84
317	75	14	228	49.81	22.85	26.96
318	75	14	229	50.03	22.95	27.08
319	75	14	230	50.25	23.05	27.20
320	75	14	231	50.47	23.15	27.32
321	75	14	232	50.68	23.25	27.43
322	75	14	233	50.90	23.35	27.55
323	75	14	234	51.12	23.45	27.67
324	75	14	235	51.34	23.55	27.79
325	75	14	236	51.56	23.65	27.91
326	75	14	237	51.77	23.75	28.02
327	75	14	238	51.99	23.85	28.14
328	75	14	239	52.21	23.95	28.26
329	75	14	240	52.43	24.05	28.38

▼ 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
330	75	14	241	52.65	24.15	28.50
331	75	14	242	52.86	24.25	28.61
332	75	14	243	53.08	24.35	28.73
333	75	14	244	53.30	24.45	28.85
334	75	14	245	53.52	24.55	28.97
335	75	14	246	53.74	24.65	29.09
336	75	14	247	53.95	24.75	29.20
337	75	14	248	54.17	24.85	29.32
338	75	14	249	54.39	24.95	29.44
339	75	14	250	54.61	25.05	29.56
340	75	14	251	54.83	25.15	29.68
341	75	14	252	55.04	25.25	29.79
342	75	14	253	55.26	25.35	29.91
343	75	14	254	55.48	25.45	30.03
344	75	14	255	55.70	25.55	30.15
345	75	14	256	55.92	25.65	30.27
346	75	14	257	56.13	25.75	30.38
347	75	14	258	56.35	25.85	30.50
348	75	14	259	56.57	25.95	30.62
349	75	14	260	56.79	26.05	30.74
350	75	14	261	57.01	26.15	30.86
351	75	14	262	57.22	26.25	30.97
352	75	14	263	57.44	26.35	31.09
353	75	14	264	57.66	26.45	31.21
354	75	14	265	57.88	26.55	31.33
355	75	14	266	58.10	26.65	31.45
356	75	14	267	58.31	26.75	31.56
357	75	14	268	58.53	26.85	31.68
358	75	14	269	58.75	26.95	31.80
359	75	14	270	58.97	27.05	31.92
360	75	14	271	59.19	27.15	32.04
361	75	14	272	59.40	27.25	32.15
362	75	14	273	59.62	27.35	32.27
363	75	14	274	59.84	27.45	32.39
364	75	14	275	60.06	27.55	32.51
365	75	14	276	60.28	27.65	32.63
366	75	14	277	60.49	27.75	32.74
367	75	14	278	60.71	27.85	32.86
368	75	14	279	60.93	27.95	32.98
369	75	14	280	61.15	28.05	33.10
370	75	14	281	61.37	28.15	33.22
371	75	14	282	61.58	28.25	33.33
372	75	14	283	61.80	28.35	33.45
373	75	14	284	62.02	28.45	33.57
374	75	14	285	62.24	28.55	33.69
375	75	14	286	62.46	28.65	33.81
376	75	14	287	62.67	28.75	33.92
377	75	14	288	62.89	28.85	34.04
378	75	14	289	63.11	28.95	34.16
379	75	14	290	63.33	29.05	34.28
380	75	14	291	63.55	29.15	34.40
381	75	14	292	63.76	29.25	34.51
382	75	14	293	63.98	29.35	34.63
383	75	14	294	64.20	29.45	34.75
384	75	14	295	64.42	29.55	34.87

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
385	75	14	296	64.64	29.65	34.99
386	75	14	297	64.85	29.75	35.10
387	75	14	298	65.07	29.85	35.22
388	75	14	299	65.29	29.95	35.34
389	75	14	300	65.51	30.05	35.46
390	75	14	301	65.73	30.15	35.58
391	75	14	302	65.94	30.25	35.69
392	75	14	303	66.16	30.35	35.81
393	75	14	304	66.38	30.45	35.93
394	75	14	305	66.60	30.55	36.05
395	75	14	306	66.82	30.65	36.17
396	75	14	307	67.03	30.75	36.28
397	75	14	308	67.25	30.85	36.40
398	75	14	309	67.47	30.95	36.52
399	75	14	310	67.69	31.05	36.64
400	75	14	311	67.91	31.15	36.76
401	75	14	312	68.12	31.25	36.87
402	75	14	313	68.34	31.35	36.99
403	75	14	314	68.56	31.45	37.11
404	75	14	315	68.78	31.55	37.23
405	75	14	316	69.00	31.65	37.35
406	75	14	317	69.21	31.75	37.46
407	75	14	318	69.43	31.85	37.58
408	75	14	319	69.65	31.95	37.70
409	75	14	320	69.87	32.05	37.82
410	75	14	321	70.09	32.15	37.94
411	75	14	322	70.30	32.25	38.05
412	75	14	323	70.52	32.35	38.17
413	75	14	324	70.74	32.45	38.29
414	75	14	325	70.96	32.55	38.41
415	75	14	326	71.18	32.65	38.53
416	75	14	327	71.39	32.75	38.64
417	75	14	328	71.61	32.85	38.76
418	75	14	329	71.83	32.95	38.88
419	75	14	330	72.05	33.05	39.00
420	75	14	331	72.27	33.15	39.12
421	75	14	332	72.48	33.25	39.23
422	75	14	333	72.70	33.35	39.35
423	75	14	334	72.92	33.45	39.47
424	75	14	335	73.14	33.55	39.59
425	75	14	336	73.36	33.65	39.71
426	75	14	337	73.57	33.75	39.82
427	75	14	338	73.79	33.85	39.94
428	75	14	339	74.01	33.95	40.06
429	75	14	340	74.23	34.05	40.18
430	75	14	341	74.45	34.15	40.30
431	75	14	342	74.66	34.25	40.41
432	75	14	343	74.88	34.35	40.53
433	75	14	344	75.10	34.45	40.65
434	75	14	345	75.32	34.55	40.77
435	75	14	346	75.54	34.65	40.89
436	75	14	347	75.75	34.75	41.00
437	75	14	348	75.97	34.85	41.12
438	75	14	349	76.19	34.95	41.24
439	75	14	350	76.41	35.05	41.36

▼ 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
440	75	14	351	76.63	35.15	41.48
441	75	14	352	76.84	35.25	41.59
442	75	14	353	77.06	35.35	41.71
443	75	14	354	77.28	35.45	41.83
444	75	14	355	77.50	35.55	41.95
445	75	14	356	77.72	35.65	42.07
446	75	14	357	77.93	35.75	42.18
447	75	14	358	78.15	35.85	42.30
448	75	14	359	78.37	35.95	42.42
449	75	14	360	78.59	36.05	42.54
450	75	14	361	78.81	36.15	42.66
451	75	14	362	79.02	36.25	42.77
452	75	14	363	79.24	36.35	42.89
453	75	14	364	79.46	36.45	43.01
454	75	14	365	79.68	36.55	43.13
455	75	14	366	79.90	36.65	43.25
456	75	14	367	80.11	36.75	43.36
457	75	14	368	80.33	36.85	43.48
458	75	14	369	80.55	36.95	43.60
459	75	14	370	80.77	37.05	43.72
460	75	14	371	80.99	37.15	43.84
461	75	14	372	81.20	37.25	43.95
462	75	14	373	81.42	37.35	44.07
463	75	14	374	81.64	37.45	44.19
464	75	14	375	81.86	37.55	44.31
465	75	14	376	82.08	37.65	44.43
466	75	14	377	82.29	37.75	44.54
467	75	14	378	82.51	37.85	44.66
468	75	14	379	82.73	37.95	44.78
469	75	14	380	82.95	38.05	44.90
470	75	14	381	83.17	38.15	45.02
471	75	14	382	83.38	38.25	45.13
472	75	14	383	83.60	38.35	45.25
473	75	14	384	83.82	38.45	45.37
474	75	14	385	84.04	38.55	45.49
475	75	14	386	84.26	38.65	45.61
476	75	14	387	84.47	38.75	45.72
477	75	14	388	84.69	38.85	45.84
478	75	14	389	84.91	38.95	45.96
479	75	14	390	85.13	39.05	46.08
480	75	14	391	85.35	39.15	46.20
481	75	14	392	85.56	39.25	46.31
482	75	14	393	85.78	39.35	46.43
483	75	14	394	86.00	39.45	46.55
484	75	14	395	86.22	39.55	46.67
485	75	14	396	86.44	39.65	46.79
486	75	14	397	86.65	39.75	46.90
487	75	14	398	86.87	39.85	47.02
488	75	14	399	87.09	39.95	47.14
489	75	14	400	87.31	40.05	47.26
490	75	14	401	87.53	40.15	47.38
491	75	14	402	87.74	40.25	47.49
492	75	14	403	87.96	40.35	47.61
493	75	14	404	88.18	40.45	47.73
494	75	14	405	88.40	40.55	47.85

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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
495	75	14	406	88.62	40.65	47.97
496	75	14	407	88.83	40.75	48.08
497	75	14	408	89.05	40.85	48.20
498	75	14	409	89.27	40.95	48.32
499	75	14	410	89.49	41.05	48.44
500	75	14	411	89.71	41.15	48.56
501	75	14	412	89.92	41.25	48.67
502	75	14	413	90.14	41.35	48.79
503	75	14	414	90.36	41.45	48.91
504	75	14	415	90.58	41.55	49.03
505	75	14	416	90.80	41.65	49.15
506	75	14	417	91.01	41.75	49.26
507	75	14	418	91.23	41.85	49.38
508	75	14	419	91.45	41.95	49.50
509	75	14	420	91.67	42.05	49.62
510	75	14	421	91.89	42.15	49.74
511	75	14	422	92.10	42.25	49.85
512	75	14	423	92.32	42.35	49.97
513	75	14	424	92.54	42.45	50.09
514	75	14	425	92.76	42.55	50.21
515	75	14	426	92.98	42.65	50.33
516	75	14	427	93.19	42.75	50.44
517	75	14	428	93.41	42.85	50.56
518	75	14	429	93.63	42.95	50.68
519	75	14	430	93.85	43.05	50.80
520	75	14	431	94.07	43.15	50.92
521	75	14	432	94.28	43.25	51.03
522	75	14	433	94.50	43.35	51.15
523	75	14	434	94.72	43.45	51.27
524	75	14	435	94.94	43.55	51.39
525	75	14	436	95.16	43.65	51.51
526	75	14	437	95.37	43.75	51.62
527	75	14	438	95.59	43.85	51.74
528	75	14	439	95.81	43.95	51.86
529	75	14	440	96.03	44.05	51.98
530	75	14	441	96.25	44.15	52.10
531	75	14	442	96.46	44.25	52.21
532	75	14	443	96.68	44.35	52.33
533	75	14	444	96.90	44.45	52.45
534	75	14	445	97.12	44.55	52.57
535	75	14	446	97.34	44.65	52.69
536	75	14	447	97.55	44.75	52.80
537	75	14	448	97.77	44.85	52.92
538	75	14	449	97.99	44.95	53.04
539	75	14	450	98.21	45.05	53.16
540	75	14	451	98.43	45.15	53.28
541	75	14	452	98.64	45.25	53.39
542	75	14	453	98.86	45.35	53.51
543	75	14	454	99.08	45.45	53.63
544	75	14	455	99.30	45.55	53.75
545	75	14	456	99.52	45.65	53.87
546	75	14	457	99.73	45.75	53.98
547	75	14	458	99.95	45.85	54.10
548	75	14	459	100.17	45.95	54.22
549	75	14	460	100.39	46.05	54.34

▼ 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
550	75	14	461	100.61	46.15	54.46
551	75	14	462	100.82	46.25	54.57
552	75	14	463	101.04	46.35	54.69
553	75	14	464	101.26	46.45	54.81
554	75	14	465	101.48	46.55	54.93
555	75	14	466	101.70	46.65	55.05
556	75	14	467	101.91	46.75	55.16
557	75	14	468	102.13	46.85	55.28
558	75	14	469	102.35	46.95	55.40
559	75	14	470	102.57	47.05	55.52
560	75	14	471	102.79	47.15	55.64
561	75	14	472	103.00	47.25	55.75
562	75	14	473	103.22	47.35	55.87
563	75	14	474	103.44	47.45	55.99
564	75	14	475	103.66	47.55	56.11
565	75	14	476	103.88	47.65	56.23
566	75	14	477	104.09	47.75	56.34
567	75	14	478	104.31	47.85	56.46
568	75	14	479	104.53	47.95	56.58
569	75	14	480	104.75	48.05	56.70
570	75	14	481	104.97	48.15	56.82
571	75	14	482	105.18	48.25	56.93
572	75	14	483	105.40	48.35	57.05
573	75	14	484	105.62	48.45	57.17
574	75	14	485	105.84	48.55	57.29
575	75	14	486	106.06	48.65	57.41
576	75	14	487	106.27	48.75	57.52
577	75	14	488	106.49	48.85	57.64
578	75	14	489	106.71	48.95	57.76
579	75	14	490	106.93	49.05	57.88
580	75	14	491	107.15	49.15	58.00
581	75	14	492	107.36	49.25	58.11
582	75	14	493	107.58	49.35	58.23
583	75	14	494	107.80	49.45	58.35
584	75	14	495	108.02	49.55	58.47
585	75	14	496	108.13	49.60	58.53

If the employee's gross pay is over £585, go to page 28

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

- any year other than 2002-2003
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CA41
- employees who are State pension age or over, see Table C, Leaflet CA41
- employees for whom you hold form CA2700, see Table C, Leaflet CA41.

Completing Deductions Working Sheet, form P11 or substitute

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

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

The figures in the left hand column of each table show steps between the 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 P11 and P14					
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
1089	325	60	704	153.91	70.60	83.31
1093	325	60	708	154.78	71.00	83.78
1097	325	60	712	155.65	71.40	84.25
1101	325	60	716	156.52	71.80	84.72
1105	325	60	720	157.40	72.20	85.20
1109	325	60	724	158.27	72.60	85.67
1113	325	60	728	159.14	73.00	86.14
1117	325	60	732	160.01	73.40	86.61
1121	325	60	736	160.88	73.80	87.08

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
1125	325	60	740	161.76	74.20	87.56
1129	325	60	744	162.63	74.60	88.03
1133	325	60	748	163.50	75.00	88.50
1137	325	60	752	164.37	75.40	88.97
1141	325	60	756	165.24	75.80	89.44
1145	325	60	760	166.12	76.20	89.92
1149	325	60	764	166.99	76.60	90.39
1153	325	60	768	167.86	77.00	90.86
1157	325	60	772	168.73	77.40	91.33
1161	325	60	776	169.60	77.80	91.80
1165	325	60	780	170.48	78.20	92.28
1169	325	60	784	171.35	78.60	92.75
1173	325	60	788	172.22	79.00	93.22
1177	325	60	792	173.09	79.40	93.69
1181	325	60	796	173.96	79.80	94.16
1185	325	60	800	174.84	80.20	94.64
1189	325	60	804	175.71	80.60	95.11
1193	325	60	808	176.58	81.00	95.58
1197	325	60	812	177.45	81.40	96.05
1201	325	60	816	178.32	81.80	96.52
1205	325	60	820	179.20	82.20	97.00
1209	325	60	824	180.07	82.60	97.47
1213	325	60	828	180.94	83.00	97.94
1217	325	60	832	181.81	83.40	98.41
1221	325	60	836	182.68	83.80	98.88
1225	325	60	840	183.56	84.20	99.36
1229	325	60	844	184.43	84.60	99.83
1233	325	60	848	185.30	85.00	100.30
1237	325	60	852	186.17	85.40	100.77
1241	325	60	856	187.04	85.80	101.24
1245	325	60	860	187.92	86.20	101.72
1249	325	60	864	188.79	86.60	102.19
1253	325	60	868	189.66	87.00	102.66
1257	325	60	872	190.53	87.40	103.13
1261	325	60	876	191.40	87.80	103.60
1265	325	60	880	192.28	88.20	104.08
1269	325	60	884	193.15	88.60	104.55
1273	325	60	888	194.02	89.00	105.02
1277	325	60	892	194.89	89.40	105.49
1281	325	60	896	195.76	89.80	105.96
1285	325	60	900	196.64	90.20	106.44
1289	325	60	904	197.51	90.60	106.91
1293	325	60	908	198.38	91.00	107.38
1297	325	60	912	199.25	91.40	107.85
1301	325	60	916	200.12	91.80	108.32
1305	325	60	920	201.00	92.20	108.80
1309	325	60	924	201.87	92.60	109.27
1313	325	60	928	202.74	93.00	109.74
1317	325	60	932	203.61	93.40	110.21
1321	325	60	936	204.48	93.80	110.68
1325	325	60	940	205.36	94.20	111.16
1329	325	60	944	206.23	94.60	111.63
1333	325	60	948	207.10	95.00	112.10
1337	325	60	952	207.97	95.40	112.57
1341	325	60	956	208.84	95.80	113.04

▼ 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
1345	325	60	960	209.72	96.20	113.52
1349	325	60	964	210.59	96.60	113.99
1353	325	60	968	211.46	97.00	114.46
1357	325	60	972	212.33	97.40	114.93
1361	325	60	976	213.20	97.80	115.40
1365	325	60	980	214.08	98.20	115.88
1369	325	60	984	214.95	98.60	116.35
1373	325	60	988	215.82	99.00	116.82
1377	325	60	992	216.69	99.40	117.29
1381	325	60	996	217.56	99.80	117.76
1385	325	60	1000	218.44	100.20	118.24
1389	325	60	1004	219.31	100.60	118.71
1393	325	60	1008	220.18	101.00	119.18
1397	325	60	1012	221.05	101.40	119.65
1401	325	60	1016	221.92	101.80	120.12
1405	325	60	1020	222.80	102.20	120.60
1409	325	60	1024	223.67	102.60	121.07
1413	325	60	1028	224.54	103.00	121.54
1417	325	60	1032	225.41	103.40	122.01
1421	325	60	1036	226.28	103.80	122.48
1425	325	60	1040	227.16	104.20	122.96
1429	325	60	1044	228.03	104.60	123.43
1433	325	60	1048	228.90	105.00	123.90
1437	325	60	1052	229.77	105.40	124.37
1441	325	60	1056	230.64	105.80	124.84
1445	325	60	1060	231.52	106.20	125.32
1449	325	60	1064	232.39	106.60	125.79
1453	325	60	1068	233.26	107.00	126.26
1457	325	60	1072	234.13	107.40	126.73
1461	325	60	1076	235.00	107.80	127.20
1465	325	60	1080	235.88	108.20	127.68
1469	325	60	1084	236.75	108.60	128.15
1473	325	60	1088	237.62	109.00	128.62
1477	325	60	1092	238.49	109.40	129.09
1481	325	60	1096	239.36	109.80	129.56
1485	325	60	1100	240.24	110.20	130.04
1489	325	60	1104	241.11	110.60	130.51
1493	325	60	1108	241.98	111.00	130.98
1497	325	60	1112	242.85	111.40	131.45
1501	325	60	1116	243.72	111.80	131.92
1505	325	60	1120	244.60	112.20	132.40
1509	325	60	1124	245.47	112.60	132.87
1513	325	60	1128	246.34	113.00	133.34
1517	325	60	1132	247.21	113.40	133.81
1521	325	60	1136	248.08	113.80	134.28
1525	325	60	1140	248.96	114.20	134.76
1529	325	60	1144	249.83	114.60	135.23
1533	325	60	1148	250.70	115.00	135.70
1537	325	60	1152	251.57	115.40	136.17
1541	325	60	1156	252.44	115.80	136.64
1545	325	60	1160	253.32	116.20	137.12
1549	325	60	1164	254.19	116.60	137.59
1553	325	60	1168	255.06	117.00	138.06
1557	325	60	1172	255.93	117.40	138.53
1561	325	60	1176	256.80	117.80	139.00

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
1565	325	60	1180	257.68	118.20	139.48
1569	325	60	1184	258.55	118.60	139.95
1573	325	60	1188	259.42	119.00	140.42
1577	325	60	1192	260.29	119.40	140.89
1581	325	60	1196	261.16	119.80	141.36
1585	325	60	1200	262.04	120.20	141.84
1589	325	60	1204	262.91	120.60	142.31
1593	325	60	1208	263.78	121.00	142.78
1597	325	60	1212	264.65	121.40	143.25
1601	325	60	1216	265.52	121.80	143.72
1605	325	60	1220	266.40	122.20	144.20
1609	325	60	1224	267.27	122.60	144.67
1613	325	60	1228	268.14	123.00	145.14
1617	325	60	1232	269.01	123.40	145.61
1621	325	60	1236	269.88	123.80	146.08
1625	325	60	1240	270.76	124.20	146.56
1629	325	60	1244	271.63	124.60	147.03
1633	325	60	1248	272.50	125.00	147.50
1637	325	60	1252	273.37	125.40	147.97
1641	325	60	1256	274.24	125.80	148.44
1645	325	60	1260	275.12	126.20	148.92
1649	325	60	1264	275.99	126.60	149.39
1653	325	60	1268	276.86	127.00	149.86
1657	325	60	1272	277.73	127.40	150.33
1661	325	60	1276	278.60	127.80	150.80
1665	325	60	1280	279.48	128.20	151.28
1669	325	60	1284	280.35	128.60	151.75
1673	325	60	1288	281.22	129.00	152.22
1677	325	60	1292	282.09	129.40	152.69
1681	325	60	1296	282.96	129.80	153.16
1685	325	60	1300	283.84	130.20	153.64
1689	325	60	1304	284.71	130.60	154.11
1693	325	60	1308	285.58	131.00	154.58
1697	325	60	1312	286.45	131.40	155.05
1701	325	60	1316	287.32	131.80	155.52
1705	325	60	1320	288.20	132.20	156.00
1709	325	60	1324	289.07	132.60	156.47
1713	325	60	1328	289.94	133.00	156.94
1717	325	60	1332	290.81	133.40	157.41
1721	325	60	1336	291.68	133.80	157.88
1725	325	60	1340	292.56	134.20	158.36
1729	325	60	1344	293.43	134.60	158.83
1733	325	60	1348	294.30	135.00	159.30
1737	325	60	1352	295.17	135.40	159.77
1741	325	60	1356	296.04	135.80	160.24
1745	325	60	1360	296.92	136.20	160.72
1749	325	60	1364	297.79	136.60	161.19
1753	325	60	1368	298.66	137.00	161.66
1757	325	60	1372	299.53	137.40	162.13
1761	325	60	1376	300.40	137.80	162.60
1765	325	60	1380	301.28	138.20	163.08
1769	325	60	1384	302.15	138.60	163.55
1773	325	60	1388	303.02	139.00	164.02
1777	325	60	1392	303.89	139.40	164.49
1781	325	60	1396	304.76	139.80	164.96

▼ 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
1785	325	60	1400	305.64	140.20	165.44
1789	325	60	1404	306.51	140.60	165.91
1793	325	60	1408	307.38	141.00	166.38
1797	325	60	1412	308.25	141.40	166.85
1801	325	60	1416	309.12	141.80	167.32
1805	325	60	1420	310.00	142.20	167.80
1809	325	60	1424	310.87	142.60	168.27
1813	325	60	1428	311.74	143.00	168.74
1817	325	60	1432	312.61	143.40	169.21
1821	325	60	1436	313.48	143.80	169.68
1825	325	60	1440	314.36	144.20	170.16
1829	325	60	1444	315.23	144.60	170.63
1833	325	60	1448	316.10	145.00	171.10
1837	325	60	1452	316.97	145.40	171.57
1841	325	60	1456	317.84	145.80	172.04
1845	325	60	1460	318.72	146.20	172.52
1849	325	60	1464	319.59	146.60	172.99
1853	325	60	1468	320.46	147.00	173.46
1857	325	60	1472	321.33	147.40	173.93
1861	325	60	1476	322.20	147.80	174.40
1865	325	60	1480	323.08	148.20	174.88
1869	325	60	1484	323.95	148.60	175.35
1873	325	60	1488	324.82	149.00	175.82
1877	325	60	1492	325.69	149.40	176.29
1881	325	60	1496	326.56	149.80	176.76
1885	325	60	1500	327.44	150.20	177.24
1889	325	60	1504	328.31	150.60	177.71
1893	325	60	1508	329.18	151.00	178.18
1897	325	60	1512	330.05	151.40	178.65
1901	325	60	1516	330.92	151.80	179.12
1905	325	60	1520	331.80	152.20	179.60
1909	325	60	1524	332.67	152.60	180.07
1913	325	60	1528	333.54	153.00	180.54
1917	325	60	1532	334.41	153.40	181.01
1921	325	60	1536	335.28	153.80	181.48
1925	325	60	1540	336.16	154.20	181.96
1929	325	60	1544	337.03	154.60	182.43
1933	325	60	1548	337.90	155.00	182.90
1937	325	60	1552	338.77	155.40	183.37
1941	325	60	1556	339.64	155.80	183.84
1945	325	60	1560	340.52	156.20	184.32
1949	325	60	1564	341.39	156.60	184.79
1953	325	60	1568	342.26	157.00	185.26
1957	325	60	1572	343.13	157.40	185.73
1961	325	60	1576	344.00	157.80	186.20
1965	325	60	1580	344.88	158.20	186.68
1969	325	60	1584	345.75	158.60	187.15
1973	325	60	1588	346.62	159.00	187.62
1977	325	60	1592	347.49	159.40	188.09
1981	325	60	1596	348.36	159.80	188.56
1985	325	60	1600	349.24	160.20	189.04
1989	325	60	1604	350.11	160.60	189.51
1993	325	60	1608	350.98	161.00	189.98
1997	325	60	1612	351.85	161.40	190.45
2001	325	60	1616	352.72	161.80	190.92

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
2005	325	60	1620	353.60	162.20	191.40
2009	325	60	1624	354.47	162.60	191.87
2013	325	60	1628	355.34	163.00	192.34
2017	325	60	1632	356.21	163.40	192.81
2021	325	60	1636	357.08	163.80	193.28
2025	325	60	1640	357.96	164.20	193.76
2029	325	60	1644	358.83	164.60	194.23
2033	325	60	1648	359.70	165.00	194.70
2037	325	60	1652	360.57	165.40	195.17
2041	325	60	1656	361.44	165.80	195.64
2045	325	60	1660	362.32	166.20	196.12
2049	325	60	1664	363.19	166.60	196.59
2053	325	60	1668	364.06	167.00	197.06
2057	325	60	1672	364.93	167.40	197.53
2061	325	60	1676	365.80	167.80	198.00
2065	325	60	1680	366.68	168.20	198.48
2069	325	60	1684	367.55	168.60	198.95
2073	325	60	1688	368.42	169.00	199.42
2077	325	60	1692	369.29	169.40	199.89
2081	325	60	1696	370.16	169.80	200.36
2085	325	60	1700	371.04	170.20	200.84
2089	325	60	1704	371.91	170.60	201.31
2093	325	60	1708	372.78	171.00	201.78
2097	325	60	1712	373.65	171.40	202.25
2101	325	60	1716	374.52	171.80	202.72
2105	325	60	1720	375.40	172.20	203.20
2109	325	60	1724	376.27	172.60	203.67
2113	325	60	1728	377.14	173.00	204.14
2117	325	60	1732	378.01	173.40	204.61
2121	325	60	1736	378.88	173.80	205.08
2125	325	60	1740	379.76	174.20	205.56
2129	325	60	1744	380.63	174.60	206.03
2133	325	60	1748	381.50	175.00	206.50
2137	325	60	1752	382.37	175.40	206.97
2141	325	60	1756	383.24	175.80	207.44
2145	325	60	1760	384.12	176.20	207.92
2149	325	60	1764	384.99	176.60	208.39
2153	325	60	1768	385.86	177.00	208.86
2157	325	60	1772	386.73	177.40	209.33
2161	325	60	1776	387.60	177.80	209.80
2165	325	60	1780	388.48	178.20	210.28
2169	325	60	1784	389.35	178.60	210.75
2173	325	60	1788	390.22	179.00	211.22
2177	325	60	1792	391.09	179.40	211.69
2181	325	60	1796	391.96	179.80	212.16
2185	325	60	1800	392.84	180.20	212.64
2189	325	60	1804	393.71	180.60	213.11
2193	325	60	1808	394.58	181.00	213.58
2197	325	60	1812	395.45	181.40	214.05
2201	325	60	1816	396.32	181.80	214.52
2205	325	60	1820	397.20	182.20	215.00
2209	325	60	1824	398.07	182.60	215.47
2213	325	60	1828	398.94	183.00	215.94
2217	325	60	1832	399.81	183.40	216.41
2221	325	60	1836	400.68	183.80	216.88

▼ 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
2225	325	60	1840	401.56	184.20	217.36
2229	325	60	1844	402.43	184.60	217.83
2233	325	60	1848	403.30	185.00	218.30
2237	325	60	1852	404.17	185.40	218.77
2241	325	60	1856	405.04	185.80	219.24
2245	325	60	1860	405.92	186.20	219.72
2249	325	60	1864	406.79	186.60	220.19
2253	325	60	1868	407.66	187.00	220.66
2257	325	60	1872	408.53	187.40	221.13
2261	325	60	1876	409.40	187.80	221.60
2265	325	60	1880	410.28	188.20	222.08
2269	325	60	1884	411.15	188.60	222.55
2273	325	60	1888	412.02	189.00	223.02
2277	325	60	1892	412.89	189.40	223.49
2281	325	60	1896	413.76	189.80	223.96
2285	325	60	1900	414.64	190.20	224.44
2289	325	60	1904	415.51	190.60	224.91
2293	325	60	1908	416.38	191.00	225.38
2297	325	60	1912	417.25	191.40	225.85
2301	325	60	1916	418.12	191.80	226.32
2305	325	60	1920	419.00	192.20	226.80
2309	325	60	1924	419.87	192.60	227.27
2313	325	60	1928	420.74	193.00	227.74
2317	325	60	1932	421.61	193.40	228.21
2321	325	60	1936	422.48	193.80	228.68
2325	325	60	1940	423.36	194.20	229.16
2329	325	60	1944	424.23	194.60	229.63
2333	325	60	1948	425.10	195.00	230.10
2337	325	60	1952	425.97	195.40	230.57
2341	325	60	1956	426.84	195.80	231.04
2345	325	60	1960	427.72	196.20	231.52
2349	325	60	1964	428.59	196.60	231.99
2353	325	60	1968	429.46	197.00	232.46
2357	325	60	1972	430.33	197.40	232.93
2361	325	60	1976	431.20	197.80	233.40
2365	325	60	1980	432.08	198.20	233.88
2369	325	60	1984	432.95	198.60	234.35
2373	325	60	1988	433.82	199.00	234.82
2377	325	60	1992	434.69	199.40	235.29
2381	325	60	1996	435.56	199.80	235.76
2385	325	60	2000	436.44	200.20	236.24
2389	325	60	2004	437.31	200.60	236.71
2393	325	60	2008	438.18	201.00	237.18
2397	325	60	2012	439.05	201.40	237.65
2401	325	60	2016	439.92	201.80	238.12
2405	325	60	2020	440.80	202.20	238.60
2409	325	60	2024	441.67	202.60	239.07
2413	325	60	2028	442.54	203.00	239.54
2417	325	60	2032	443.41	203.40	240.01
2421	325	60	2036	444.28	203.80	240.48
2425	325	60	2040	445.16	204.20	240.96
2429	325	60	2044	446.03	204.60	241.43
2433	325	60	2048	446.90	205.00	241.90
2437	325	60	2052	447.77	205.40	242.37
2441	325	60	2056	448.64	205.80	242.84

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
2445	325	60	2060	449.52	206.20	243.32
2449	325	60	2064	450.39	206.60	243.79
2453	325	60	2068	451.26	207.00	244.26
2457	325	60	2072	452.13	207.40	244.73
2461	325	60	2076	453.00	207.80	245.20
2465	325	60	2080	453.88	208.20	245.68
2469	325	60	2084	454.75	208.60	246.15
2473	325	60	2088	455.62	209.00	246.62
2477	325	60	2092	456.49	209.40	247.09
2481	325	60	2096	457.36	209.80	247.56
2485	325	60	2100	458.24	210.20	248.04
2489	325	60	2104	459.11	210.60	248.51
2493	325	60	2108	459.98	211.00	248.98
2497	325	60	2112	460.85	211.40	249.45
2501	325	60	2116	461.72	211.80	249.92
2505	325	60	2120	462.60	212.20	250.40
2509	325	60	2124	463.47	212.60	250.87
2513	325	60	2128	464.34	213.00	251.34
2517	325	60	2132	465.21	213.40	251.81
2521	325	60	2136	466.08	213.80	252.28
2525	325	60	2140	466.96	214.20	252.76
2529	325	60	2144	467.83	214.60	253.23
2533	325	60	2148	468.48	214.90	253.58
2535	325	60	2150	468.70	215.00	253.70

If the employee's gross pay is over £2535, go to page 28

Working out employer's contributions due on earnings above the UEL

The last figure in the left hand column in each table is the UEL (£585 in the weekly tables or £2535 in the monthly tables). This is because employee's contributions are not payable on earnings above the UEL. However, employer's contributions are still payable.

To work out employer's contributions due on earnings above the UEL

Step	Action	Example (based on Table A with total monthly earnings of £4479.29)										
1	subtract the UEL figure from the total gross pay	$£4479.29 - £2535 = £1944.29$										
2	round the answer down to the nearest whole £	Rounded down to £1944										
3	look this figure up in the 'additional gross pay table' on page 29	Look up £1944										
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" style="margin-left: 20px;"> <tr> <td style="padding-right: 10px;">Amount</td> <td>Employer's contributions</td> </tr> <tr> <td>£1000</td> <td>£118.00</td> </tr> <tr> <td>£900</td> <td>£106.20</td> </tr> <tr> <td>£44</td> <td>£5.19</td> </tr> <tr> <td>Total</td> <td>£229.39</td> </tr> </table>	Amount	Employer's contributions	£1000	£118.00	£900	£106.20	£44	£5.19	Total	£229.39
Amount	Employer's contributions											
£1000	£118.00											
£900	£106.20											
£44	£5.19											
Total	£229.39											
5	add the employer's contributions worked out to the total contributions due for earnings at the UEL - column 1d of the main table	<table border="0" style="margin-left: 20px;"> <tr> <td colspan="2">Total payable by employee and employer is:</td> </tr> <tr> <td></td> <td>£229.39 (further employer NICs)</td> </tr> <tr> <td style="text-align: right;">+</td> <td>£468.70 (due for employer and employee on earnings at UEL)</td> </tr> <tr> <td style="text-align: right;">=</td> <td>£698.09</td> </tr> </table>	Total payable by employee and employer is:			£229.39 (further employer NICs)	+	£468.70 (due for employer and employee on earnings at UEL)	=	£698.09		
Total payable by employee and employer is:												
	£229.39 (further employer NICs)											
+	£468.70 (due for employer and employee on earnings at UEL)											
=	£698.09											
6	record the figure resulting from Step 5 in column 1d of form P11	<p>On form P11 record</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="background-color: #f4a460;">Col 1a</th> <th style="background-color: #333333; color: white;">Col 1b</th> <th style="background-color: #f4a460;">Col 1c</th> <th style="background-color: #333333; color: white;">Col 1d</th> <th style="background-color: #f4a460;">Col 1e</th> </tr> </thead> <tbody> <tr> <td>325</td> <td>60</td> <td>2150</td> <td>698.09</td> <td>215.00</td> </tr> </tbody> </table>	Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	325	60	2150	698.09	215.00
Col 1a	Col 1b	Col 1c	Col 1d	Col 1e								
325	60	2150	698.09	215.00								

Additional gross pay table

Earnings on which contributions payable	Total employer's contributions payable
1a £	1b £
1	0.12
2	0.24
3	0.35
4	0.47
5	0.59
6	0.71
7	0.83
8	0.94
9	1.06
10	1.18
11	1.30
12	1.42
13	1.53
14	1.65
15	1.77
16	1.89
17	2.01
18	2.12
19	2.24
20	2.36
21	2.48
22	2.60
23	2.71
24	2.83
25	2.95
26	3.07
27	3.19
28	3.30
29	3.42
30	3.54
31	3.66
32	3.78
33	3.89
34	4.01
35	4.13
36	4.25
37	4.37
38	4.48
39	4.60
40	4.72
41	4.84
42	4.96
43	5.07
44	5.19
45	5.31
46	5.43
47	5.55
48	5.66
49	5.78
50	5.90
51	6.02
52	6.14
53	6.25
54	6.37
55	6.49

Earnings on which contributions payable	Total employer's contributions payable
1a £	1b £
56	6.61
57	6.73
58	6.84
59	6.96
60	7.08
61	7.20
62	7.32
63	7.43
64	7.55
65	7.67
66	7.79
67	7.91
68	8.02
69	8.14
70	8.26
71	8.38
72	8.50
73	8.61
74	8.73
75	8.85
76	8.97
77	9.09
78	9.20
79	9.32
80	9.44
81	9.56
82	9.68
83	9.79
84	9.91
85	10.03
86	10.15
87	10.27
88	10.38
89	10.50
90	10.62
91	10.74
92	10.86
93	10.97
94	11.09
95	11.21
96	11.33
97	11.45
98	11.56
99	11.68
100	11.80
200	23.60
300	35.40
400	47.20
500	59.00
600	70.80
700	82.60
800	94.40
900	106.20
1000	118.00
2000	236.00

Earnings on which contributions payable	Total employer's contributions payable
1a £	1b £
3000	354.00
4000	472.00
5000	590.00
6000	708.00
7000	826.00
8000	944.00
9000	1062.00
10000	1180.00
20000	2360.00
30000	3540.00
40000	4720.00
50000	5900.00
60000	7080.00
70000	8260.00
80000	9440.00
90000	10620.00
100000	11800.00

