



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

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](http://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](http://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](http://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, or mariners' equivalent, don't forget to show the relevant Scheme Contracted-out Number on the P14.

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

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

Software:

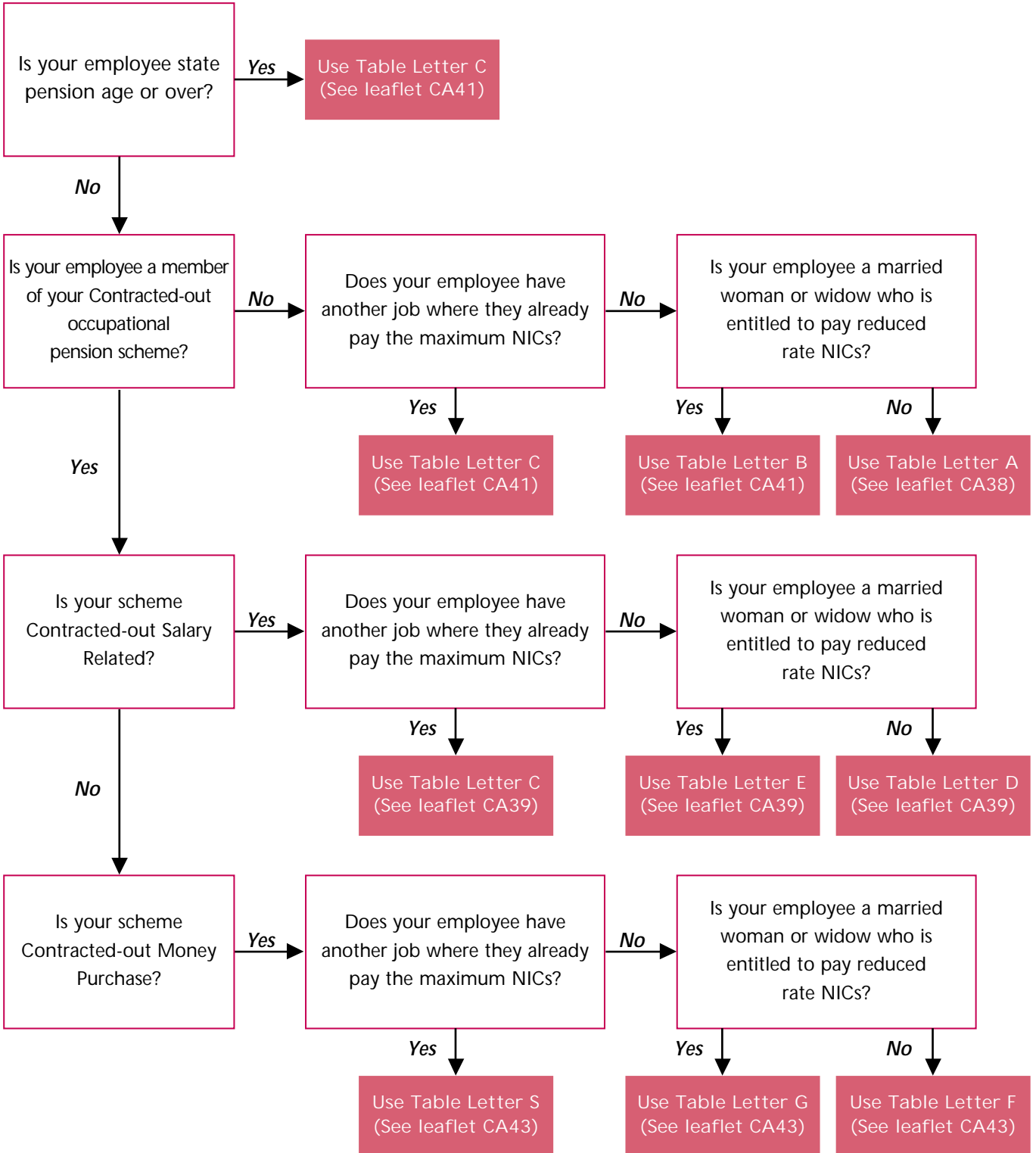
- has your software been upgraded for 2002-2003.

## 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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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).

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*.

*\* 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).**

## Using these tables to work out NICs

### Introduction

Only use these tables if you are

- authorised to pay your own NICs, and
- in not contracted-out employment.

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

If you are responsible for paying your own contributions, you are advised to obtain a copy of the Employer's Help Books, which replace the *Employer's Help Cards, CWG1*, for details about recording and paying NICs. You can get a copy from your nearest Inland Revenue office.

### Are you using the correct tables

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

### Which table to use

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

- weekly pay interval, and
- monthly pay intervals.

#### Table A

Use this table if you

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

#### Table B

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

To use this table, you must have a valid

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

### If you are unhappy with our service

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

### How to use these tables

#### Step Action

- 1 decide which table (A or B and weekly or monthly) is the right table
- 2 look up the gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11.

### Adapting these tables for pay intervals other than weekly or monthly

If you are paid in multiples of a week or month

#### Step Action

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

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

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
<b>Up to and including 74.99</b>	<b>No NIC Liability, make no entries on forms P11 and P14</b>			
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	0.15
91	75	14	2	0.25
92	75	14	3	0.35
93	75	14	4	0.45
94	75	14	5	0.55
95	75	14	6	0.65
96	75	14	7	0.75
97	75	14	8	0.85
98	75	14	9	0.95
99	75	14	10	1.05
100	75	14	11	1.15
101	75	14	12	1.25
102	75	14	13	1.35
103	75	14	14	1.45
104	75	14	15	1.55
105	75	14	16	1.65
106	75	14	17	1.75
107	75	14	18	1.85
108	75	14	19	1.95
109	75	14	20	2.05

▼ 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 contributions payable 1d
£	£	£	£	£ P
110	75	14	21	2.15
111	75	14	22	2.25
112	75	14	23	2.35
113	75	14	24	2.45
114	75	14	25	2.55
115	75	14	26	2.65
116	75	14	27	2.75
117	75	14	28	2.85
118	75	14	29	2.95
119	75	14	30	3.05
120	75	14	31	3.15
121	75	14	32	3.25
122	75	14	33	3.35
123	75	14	34	3.45
124	75	14	35	3.55
125	75	14	36	3.65
126	75	14	37	3.75
127	75	14	38	3.85
128	75	14	39	3.95
129	75	14	40	4.05
130	75	14	41	4.15
131	75	14	42	4.25
132	75	14	43	4.35
133	75	14	44	4.45
134	75	14	45	4.55
135	75	14	46	4.65
136	75	14	47	4.75
137	75	14	48	4.85
138	75	14	49	4.95
139	75	14	50	5.05
140	75	14	51	5.15
141	75	14	52	5.25
142	75	14	53	5.35
143	75	14	54	5.45
144	75	14	55	5.55
145	75	14	56	5.65
146	75	14	57	5.75
147	75	14	58	5.85
148	75	14	59	5.95
149	75	14	60	6.05
150	75	14	61	6.15
151	75	14	62	6.25
152	75	14	63	6.35
153	75	14	64	6.45
154	75	14	65	6.55
155	75	14	66	6.65
156	75	14	67	6.75
157	75	14	68	6.85
158	75	14	69	6.95
159	75	14	70	7.05
160	75	14	71	7.15
161	75	14	72	7.25
162	75	14	73	7.35
163	75	14	74	7.45
164	75	14	75	7.55

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 contributions payable 1d
£	£	£	£	£ P
165	75	14	76	7.65
166	75	14	77	7.75
167	75	14	78	7.85
168	75	14	79	7.95
169	75	14	80	8.05
170	75	14	81	8.15
171	75	14	82	8.25
172	75	14	83	8.35
173	75	14	84	8.45
174	75	14	85	8.55
175	75	14	86	8.65
176	75	14	87	8.75
177	75	14	88	8.85
178	75	14	89	8.95
179	75	14	90	9.05
180	75	14	91	9.15
181	75	14	92	9.25
182	75	14	93	9.35
183	75	14	94	9.45
184	75	14	95	9.55
185	75	14	96	9.65
186	75	14	97	9.75
187	75	14	98	9.85
188	75	14	99	9.95
189	75	14	100	10.05
190	75	14	101	10.15
191	75	14	102	10.25
192	75	14	103	10.35
193	75	14	104	10.45
194	75	14	105	10.55
195	75	14	106	10.65
196	75	14	107	10.75
197	75	14	108	10.85
198	75	14	109	10.95
199	75	14	110	11.05
200	75	14	111	11.15
201	75	14	112	11.25
202	75	14	113	11.35
203	75	14	114	11.45
204	75	14	115	11.55
205	75	14	116	11.65
206	75	14	117	11.75
207	75	14	118	11.85
208	75	14	119	11.95
209	75	14	120	12.05
210	75	14	121	12.15
211	75	14	122	12.25
212	75	14	123	12.35
213	75	14	124	12.45
214	75	14	125	12.55
215	75	14	126	12.65
216	75	14	127	12.75
217	75	14	128	12.85
218	75	14	129	12.95
219	75	14	130	13.05

▼ 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 contributions payable 1d
£	£	£	£	£ P
220	75	14	131	13.15
221	75	14	132	13.25
222	75	14	133	13.35
223	75	14	134	13.45
224	75	14	135	13.55
225	75	14	136	13.65
226	75	14	137	13.75
227	75	14	138	13.85
228	75	14	139	13.95
229	75	14	140	14.05
230	75	14	141	14.15
231	75	14	142	14.25
232	75	14	143	14.35
233	75	14	144	14.45
234	75	14	145	14.55
235	75	14	146	14.65
236	75	14	147	14.75
237	75	14	148	14.85
238	75	14	149	14.95
239	75	14	150	15.05
240	75	14	151	15.15
241	75	14	152	15.25
242	75	14	153	15.35
243	75	14	154	15.45
244	75	14	155	15.55
245	75	14	156	15.65
246	75	14	157	15.75
247	75	14	158	15.85
248	75	14	159	15.95
249	75	14	160	16.05
250	75	14	161	16.15
251	75	14	162	16.25
252	75	14	163	16.35
253	75	14	164	16.45
254	75	14	165	16.55
255	75	14	166	16.65
256	75	14	167	16.75
257	75	14	168	16.85
258	75	14	169	16.95
259	75	14	170	17.05
260	75	14	171	17.15
261	75	14	172	17.25
262	75	14	173	17.35
263	75	14	174	17.45
264	75	14	175	17.55
265	75	14	176	17.65
266	75	14	177	17.75
267	75	14	178	17.85
268	75	14	179	17.95
269	75	14	180	18.05
270	75	14	181	18.15
271	75	14	182	18.25
272	75	14	183	18.35
273	75	14	184	18.45
274	75	14	185	18.55

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 contributions payable 1d
£	£	£	£	£ P
275	75	14	186	18.65
276	75	14	187	18.75
277	75	14	188	18.85
278	75	14	189	18.95
279	75	14	190	19.05
280	75	14	191	19.15
281	75	14	192	19.25
282	75	14	193	19.35
283	75	14	194	19.45
284	75	14	195	19.55
285	75	14	196	19.65
286	75	14	197	19.75
287	75	14	198	19.85
288	75	14	199	19.95
289	75	14	200	20.05
290	75	14	201	20.15
291	75	14	202	20.25
292	75	14	203	20.35
293	75	14	204	20.45
294	75	14	205	20.55
295	75	14	206	20.65
296	75	14	207	20.75
297	75	14	208	20.85
298	75	14	209	20.95
299	75	14	210	21.05
300	75	14	211	21.15
301	75	14	212	21.25
302	75	14	213	21.35
303	75	14	214	21.45
304	75	14	215	21.55
305	75	14	216	21.65
306	75	14	217	21.75
307	75	14	218	21.85
308	75	14	219	21.95
309	75	14	220	22.05
310	75	14	221	22.15
311	75	14	222	22.25
312	75	14	223	22.35
313	75	14	224	22.45
314	75	14	225	22.55
315	75	14	226	22.65
316	75	14	227	22.75
317	75	14	228	22.85
318	75	14	229	22.95
319	75	14	230	23.05
320	75	14	231	23.15
321	75	14	232	23.25
322	75	14	233	23.35
323	75	14	234	23.45
324	75	14	235	23.55
325	75	14	236	23.65
326	75	14	237	23.75
327	75	14	238	23.85
328	75	14	239	23.95
329	75	14	240	24.05

▼ 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 contributions payable 1d
£	£	£	£	£ P
330	75	14	241	24.15
331	75	14	242	24.25
332	75	14	243	24.35
333	75	14	244	24.45
334	75	14	245	24.55
335	75	14	246	24.65
336	75	14	247	24.75
337	75	14	248	24.85
338	75	14	249	24.95
339	75	14	250	25.05
340	75	14	251	25.15
341	75	14	252	25.25
342	75	14	253	25.35
343	75	14	254	25.45
344	75	14	255	25.55
345	75	14	256	25.65
346	75	14	257	25.75
347	75	14	258	25.85
348	75	14	259	25.95
349	75	14	260	26.05
350	75	14	261	26.15
351	75	14	262	26.25
352	75	14	263	26.35
353	75	14	264	26.45
354	75	14	265	26.55
355	75	14	266	26.65
356	75	14	267	26.75
357	75	14	268	26.85
358	75	14	269	26.95
359	75	14	270	27.05
360	75	14	271	27.15
361	75	14	272	27.25
362	75	14	273	27.35
363	75	14	274	27.45
364	75	14	275	27.55
365	75	14	276	27.65
366	75	14	277	27.75
367	75	14	278	27.85
368	75	14	279	27.95
369	75	14	280	28.05
370	75	14	281	28.15
371	75	14	282	28.25
372	75	14	283	28.35
373	75	14	284	28.45
374	75	14	285	28.55
375	75	14	286	28.65
376	75	14	287	28.75
377	75	14	288	28.85
378	75	14	289	28.95
379	75	14	290	29.05
380	75	14	291	29.15
381	75	14	292	29.25
382	75	14	293	29.35
383	75	14	294	29.45
384	75	14	295	29.55

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
385	75	14	296	29.65
386	75	14	297	29.75
387	75	14	298	29.85
388	75	14	299	29.95
389	75	14	300	30.05
390	75	14	301	30.15
391	75	14	302	30.25
392	75	14	303	30.35
393	75	14	304	30.45
394	75	14	305	30.55
395	75	14	306	30.65
396	75	14	307	30.75
397	75	14	308	30.85
398	75	14	309	30.95
399	75	14	310	31.05
400	75	14	311	31.15
401	75	14	312	31.25
402	75	14	313	31.35
403	75	14	314	31.45
404	75	14	315	31.55
405	75	14	316	31.65
406	75	14	317	31.75
407	75	14	318	31.85
408	75	14	319	31.95
409	75	14	320	32.05
410	75	14	321	32.15
411	75	14	322	32.25
412	75	14	323	32.35
413	75	14	324	32.45
414	75	14	325	32.55
415	75	14	326	32.65
416	75	14	327	32.75
417	75	14	328	32.85
418	75	14	329	32.95
419	75	14	330	33.05
420	75	14	331	33.15
421	75	14	332	33.25
422	75	14	333	33.35
423	75	14	334	33.45
424	75	14	335	33.55
425	75	14	336	33.65
426	75	14	337	33.75
427	75	14	338	33.85
428	75	14	339	33.95
429	75	14	340	34.05
430	75	14	341	34.15
431	75	14	342	34.25
432	75	14	343	34.35
433	75	14	344	34.45
434	75	14	345	34.55
435	75	14	346	34.65
436	75	14	347	34.75
437	75	14	348	34.85
438	75	14	349	34.95
439	75	14	350	35.05

▼ 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 contributions payable 1d
£	£	£	£	£ P
440	75	14	351	35.15
441	75	14	352	35.25
442	75	14	353	35.35
443	75	14	354	35.45
444	75	14	355	35.55
445	75	14	356	35.65
446	75	14	357	35.75
447	75	14	358	35.85
448	75	14	359	35.95
449	75	14	360	36.05
450	75	14	361	36.15
451	75	14	362	36.25
452	75	14	363	36.35
453	75	14	364	36.45
454	75	14	365	36.55
455	75	14	366	36.65
456	75	14	367	36.75
457	75	14	368	36.85
458	75	14	369	36.95
459	75	14	370	37.05
460	75	14	371	37.15
461	75	14	372	37.25
462	75	14	373	37.35
463	75	14	374	37.45
464	75	14	375	37.55
465	75	14	376	37.65
466	75	14	377	37.75
467	75	14	378	37.85
468	75	14	379	37.95
469	75	14	380	38.05
470	75	14	381	38.15
471	75	14	382	38.25
472	75	14	383	38.35
473	75	14	384	38.45
474	75	14	385	38.55
475	75	14	386	38.65
476	75	14	387	38.75
477	75	14	388	38.85
478	75	14	389	38.95
479	75	14	390	39.05
480	75	14	391	39.15
481	75	14	392	39.25
482	75	14	393	39.35
483	75	14	394	39.45
484	75	14	395	39.55
485	75	14	396	39.65
486	75	14	397	39.75
487	75	14	398	39.85
488	75	14	399	39.95
489	75	14	400	40.05
490	75	14	401	40.15
491	75	14	402	40.25
492	75	14	403	40.35
493	75	14	404	40.45
494	75	14	405	40.55

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
495	75	14	406	40.65
496	75	14	407	40.75
497	75	14	408	40.85
498	75	14	409	40.95
499	75	14	410	41.05
500	75	14	411	41.15
501	75	14	412	41.25
502	75	14	413	41.35
503	75	14	414	41.45
504	75	14	415	41.55
505	75	14	416	41.65
506	75	14	417	41.75
507	75	14	418	41.85
508	75	14	419	41.95
509	75	14	420	42.05
510	75	14	421	42.15
511	75	14	422	42.25
512	75	14	423	42.35
513	75	14	424	42.45
514	75	14	425	42.55
515	75	14	426	42.65
516	75	14	427	42.75
517	75	14	428	42.85
518	75	14	429	42.95
519	75	14	430	43.05
520	75	14	431	43.15
521	75	14	432	43.25
522	75	14	433	43.35
523	75	14	434	43.45
524	75	14	435	43.55
525	75	14	436	43.65
526	75	14	437	43.75
527	75	14	438	43.85
528	75	14	439	43.95
529	75	14	440	44.05
530	75	14	441	44.15
531	75	14	442	44.25
532	75	14	443	44.35
533	75	14	444	44.45
534	75	14	445	44.55
535	75	14	446	44.65
536	75	14	447	44.75
537	75	14	448	44.85
538	75	14	449	44.95
539	75	14	450	45.05
540	75	14	451	45.15
541	75	14	452	45.25
542	75	14	453	45.35
543	75	14	454	45.45
544	75	14	455	45.55
545	75	14	456	45.65
546	75	14	457	45.75
547	75	14	458	45.85
548	75	14	459	45.95
549	75	14	460	46.05

▼ 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 contributions payable 1d
£	£	£	£	£ P
550	75	14	461	46.15
551	75	14	462	46.25
552	75	14	463	46.35
553	75	14	464	46.45
554	75	14	465	46.55
555	75	14	466	46.65
556	75	14	467	46.75
557	75	14	468	46.85
558	75	14	469	46.95
559	75	14	470	47.05
560	75	14	471	47.15
561	75	14	472	47.25
562	75	14	473	47.35
563	75	14	474	47.45
564	75	14	475	47.55
565	75	14	476	47.65
566	75	14	477	47.75
567	75	14	478	47.85
568	75	14	479	47.95
569	75	14	480	48.05
570	75	14	481	48.15
571	75	14	482	48.25
572	75	14	483	48.35
573	75	14	484	48.45
574	75	14	485	48.55
575	75	14	486	48.65
576	75	14	487	48.75
577	75	14	488	48.85
578	75	14	489	48.95
579	75	14	490	49.05
580	75	14	491	49.15
581	75	14	492	49.25
582	75	14	493	49.35
583	75	14	494	49.45
584	75	14	495	49.55
585	75	14	496	49.60

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

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
<b>Up to and including 324.99</b>	<b>No NIC Liability, make no entries on forms P11 and P14</b>			
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	0.60
393	325	60	8	1.00
397	325	60	12	1.40
401	325	60	16	1.80
405	325	60	20	2.20
409	325	60	24	2.60
413	325	60	28	3.00
417	325	60	32	3.40
421	325	60	36	3.80
425	325	60	40	4.20
429	325	60	44	4.60
433	325	60	48	5.00
437	325	60	52	5.40
441	325	60	56	5.80
445	325	60	60	6.20
449	325	60	64	6.60
453	325	60	68	7.00
457	325	60	72	7.40
461	325	60	76	7.80

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
465	325	60	80	8.20
469	325	60	84	8.60
473	325	60	88	9.00
477	325	60	92	9.40
481	325	60	96	9.80
485	325	60	100	10.20
489	325	60	104	10.60
493	325	60	108	11.00
497	325	60	112	11.40
501	325	60	116	11.80
505	325	60	120	12.20
509	325	60	124	12.60
513	325	60	128	13.00
517	325	60	132	13.40
521	325	60	136	13.80
525	325	60	140	14.20
529	325	60	144	14.60
533	325	60	148	15.00
537	325	60	152	15.40
541	325	60	156	15.80
545	325	60	160	16.20
549	325	60	164	16.60
553	325	60	168	17.00
557	325	60	172	17.40
561	325	60	176	17.80
565	325	60	180	18.20
569	325	60	184	18.60
573	325	60	188	19.00
577	325	60	192	19.40
581	325	60	196	19.80
585	325	60	200	20.20
589	325	60	204	20.60
593	325	60	208	21.00
597	325	60	212	21.40
601	325	60	216	21.80
605	325	60	220	22.20
609	325	60	224	22.60
613	325	60	228	23.00
617	325	60	232	23.40
621	325	60	236	23.80
625	325	60	240	24.20
629	325	60	244	24.60
633	325	60	248	25.00
637	325	60	252	25.40
641	325	60	256	25.80
645	325	60	260	26.20
649	325	60	264	26.60
653	325	60	268	27.00
657	325	60	272	27.40
661	325	60	276	27.80
665	325	60	280	28.20
669	325	60	284	28.60
673	325	60	288	29.00
677	325	60	292	29.40
681	325	60	296	29.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
685	325	60	300	30.20
689	325	60	304	30.60
693	325	60	308	31.00
697	325	60	312	31.40
701	325	60	316	31.80
705	325	60	320	32.20
709	325	60	324	32.60
713	325	60	328	33.00
717	325	60	332	33.40
721	325	60	336	33.80
725	325	60	340	34.20
729	325	60	344	34.60
733	325	60	348	35.00
737	325	60	352	35.40
741	325	60	356	35.80
745	325	60	360	36.20
749	325	60	364	36.60
753	325	60	368	37.00
757	325	60	372	37.40
761	325	60	376	37.80
765	325	60	380	38.20
769	325	60	384	38.60
773	325	60	388	39.00
777	325	60	392	39.40
781	325	60	396	39.80
785	325	60	400	40.20
789	325	60	404	40.60
793	325	60	408	41.00
797	325	60	412	41.40
801	325	60	416	41.80
805	325	60	420	42.20
809	325	60	424	42.60
813	325	60	428	43.00
817	325	60	432	43.40
821	325	60	436	43.80
825	325	60	440	44.20
829	325	60	444	44.60
833	325	60	448	45.00
837	325	60	452	45.40
841	325	60	456	45.80
845	325	60	460	46.20
849	325	60	464	46.60
853	325	60	468	47.00
857	325	60	472	47.40
861	325	60	476	47.80
865	325	60	480	48.20
869	325	60	484	48.60
873	325	60	488	49.00
877	325	60	492	49.40
881	325	60	496	49.80
885	325	60	500	50.20
889	325	60	504	50.60
893	325	60	508	51.00
897	325	60	512	51.40
901	325	60	516	51.80

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
905	325	60	520	52.20
909	325	60	524	52.60
913	325	60	528	53.00
917	325	60	532	53.40
921	325	60	536	53.80
925	325	60	540	54.20
929	325	60	544	54.60
933	325	60	548	55.00
937	325	60	552	55.40
941	325	60	556	55.80
945	325	60	560	56.20
949	325	60	564	56.60
953	325	60	568	57.00
957	325	60	572	57.40
961	325	60	576	57.80
965	325	60	580	58.20
969	325	60	584	58.60
973	325	60	588	59.00
977	325	60	592	59.40
981	325	60	596	59.80
985	325	60	600	60.20
989	325	60	604	60.60
993	325	60	608	61.00
997	325	60	612	61.40
1001	325	60	616	61.80
1005	325	60	620	62.20
1009	325	60	624	62.60
1013	325	60	628	63.00
1017	325	60	632	63.40
1021	325	60	636	63.80
1025	325	60	640	64.20
1029	325	60	644	64.60
1033	325	60	648	65.00
1037	325	60	652	65.40
1041	325	60	656	65.80
1045	325	60	660	66.20
1049	325	60	664	66.60
1053	325	60	668	67.00
1057	325	60	672	67.40
1061	325	60	676	67.80
1065	325	60	680	68.20
1069	325	60	684	68.60
1073	325	60	688	69.00
1077	325	60	692	69.40
1081	325	60	696	69.80
1085	325	60	700	70.20
1089	325	60	704	70.60
1093	325	60	708	71.00
1097	325	60	712	71.40
1101	325	60	716	71.80
1105	325	60	720	72.20
1109	325	60	724	72.60
1113	325	60	728	73.00
1117	325	60	732	73.40
1121	325	60	736	73.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1125	325	60	740	74.20
1129	325	60	744	74.60
1133	325	60	748	75.00
1137	325	60	752	75.40
1141	325	60	756	75.80
1145	325	60	760	76.20
1149	325	60	764	76.60
1153	325	60	768	77.00
1157	325	60	772	77.40
1161	325	60	776	77.80
1165	325	60	780	78.20
1169	325	60	784	78.60
1173	325	60	788	79.00
1177	325	60	792	79.40
1181	325	60	796	79.80
1185	325	60	800	80.20
1189	325	60	804	80.60
1193	325	60	808	81.00
1197	325	60	812	81.40
1201	325	60	816	81.80
1205	325	60	820	82.20
1209	325	60	824	82.60
1213	325	60	828	83.00
1217	325	60	832	83.40
1221	325	60	836	83.80
1225	325	60	840	84.20
1229	325	60	844	84.60
1233	325	60	848	85.00
1237	325	60	852	85.40
1241	325	60	856	85.80
1245	325	60	860	86.20
1249	325	60	864	86.60
1253	325	60	868	87.00
1257	325	60	872	87.40
1261	325	60	876	87.80
1265	325	60	880	88.20
1269	325	60	884	88.60
1273	325	60	888	89.00
1277	325	60	892	89.40
1281	325	60	896	89.80
1285	325	60	900	90.20
1289	325	60	904	90.60
1293	325	60	908	91.00
1297	325	60	912	91.40
1301	325	60	916	91.80
1305	325	60	920	92.20
1309	325	60	924	92.60
1313	325	60	928	93.00
1317	325	60	932	93.40
1321	325	60	936	93.80
1325	325	60	940	94.20
1329	325	60	944	94.60
1333	325	60	948	95.00
1337	325	60	952	95.40
1341	325	60	956	95.80

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
1345	325	60	960	96.20
1349	325	60	964	96.60
1353	325	60	968	97.00
1357	325	60	972	97.40
1361	325	60	976	97.80
1365	325	60	980	98.20
1369	325	60	984	98.60
1373	325	60	988	99.00
1377	325	60	992	99.40
1381	325	60	996	99.80
1385	325	60	1000	100.20
1389	325	60	1004	100.60
1393	325	60	1008	101.00
1397	325	60	1012	101.40
1401	325	60	1016	101.80
1405	325	60	1020	102.20
1409	325	60	1024	102.60
1413	325	60	1028	103.00
1417	325	60	1032	103.40
1421	325	60	1036	103.80
1425	325	60	1040	104.20
1429	325	60	1044	104.60
1433	325	60	1048	105.00
1437	325	60	1052	105.40
1441	325	60	1056	105.80
1445	325	60	1060	106.20
1449	325	60	1064	106.60
1453	325	60	1068	107.00
1457	325	60	1072	107.40
1461	325	60	1076	107.80
1465	325	60	1080	108.20
1469	325	60	1084	108.60
1473	325	60	1088	109.00
1477	325	60	1092	109.40
1481	325	60	1096	109.80
1485	325	60	1100	110.20
1489	325	60	1104	110.60
1493	325	60	1108	111.00
1497	325	60	1112	111.40
1501	325	60	1116	111.80
1505	325	60	1120	112.20
1509	325	60	1124	112.60
1513	325	60	1128	113.00
1517	325	60	1132	113.40
1521	325	60	1136	113.80
1525	325	60	1140	114.20
1529	325	60	1144	114.60
1533	325	60	1148	115.00
1537	325	60	1152	115.40
1541	325	60	1156	115.80
1545	325	60	1160	116.20
1549	325	60	1164	116.60
1553	325	60	1168	117.00
1557	325	60	1172	117.40
1561	325	60	1176	117.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1565	325	60	1180	118.20
1569	325	60	1184	118.60
1573	325	60	1188	119.00
1577	325	60	1192	119.40
1581	325	60	1196	119.80
1585	325	60	1200	120.20
1589	325	60	1204	120.60
1593	325	60	1208	121.00
1597	325	60	1212	121.40
1601	325	60	1216	121.80
1605	325	60	1220	122.20
1609	325	60	1224	122.60
1613	325	60	1228	123.00
1617	325	60	1232	123.40
1621	325	60	1236	123.80
1625	325	60	1240	124.20
1629	325	60	1244	124.60
1633	325	60	1248	125.00
1637	325	60	1252	125.40
1641	325	60	1256	125.80
1645	325	60	1260	126.20
1649	325	60	1264	126.60
1653	325	60	1268	127.00
1657	325	60	1272	127.40
1661	325	60	1276	127.80
1665	325	60	1280	128.20
1669	325	60	1284	128.60
1673	325	60	1288	129.00
1677	325	60	1292	129.40
1681	325	60	1296	129.80
1685	325	60	1300	130.20
1689	325	60	1304	130.60
1693	325	60	1308	131.00
1697	325	60	1312	131.40
1701	325	60	1316	131.80
1705	325	60	1320	132.20
1709	325	60	1324	132.60
1713	325	60	1328	133.00
1717	325	60	1332	133.40
1721	325	60	1336	133.80
1725	325	60	1340	134.20
1729	325	60	1344	134.60
1733	325	60	1348	135.00
1737	325	60	1352	135.40
1741	325	60	1356	135.80
1745	325	60	1360	136.20
1749	325	60	1364	136.60
1753	325	60	1368	137.00
1757	325	60	1372	137.40
1761	325	60	1376	137.80
1765	325	60	1380	138.20
1769	325	60	1384	138.60
1773	325	60	1388	139.00
1777	325	60	1392	139.40
1781	325	60	1396	139.80

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)  1a	Earnings above the LEL, up to and including the ET  1b	Earnings above the ET, up to and including the UEL  1c	Total of employee's contributions payable  1d
£	£	£	£	£ P
1785	325	60	1400	140.20
1789	325	60	1404	140.60
1793	325	60	1408	141.00
1797	325	60	1412	141.40
1801	325	60	1416	141.80
1805	325	60	1420	142.20
1809	325	60	1424	142.60
1813	325	60	1428	143.00
1817	325	60	1432	143.40
1821	325	60	1436	143.80
1825	325	60	1440	144.20
1829	325	60	1444	144.60
1833	325	60	1448	145.00
1837	325	60	1452	145.40
1841	325	60	1456	145.80
1845	325	60	1460	146.20
1849	325	60	1464	146.60
1853	325	60	1468	147.00
1857	325	60	1472	147.40
1861	325	60	1476	147.80
1865	325	60	1480	148.20
1869	325	60	1484	148.60
1873	325	60	1488	149.00
1877	325	60	1492	149.40
1881	325	60	1496	149.80
1885	325	60	1500	150.20
1889	325	60	1504	150.60
1893	325	60	1508	151.00
1897	325	60	1512	151.40
1901	325	60	1516	151.80
1905	325	60	1520	152.20
1909	325	60	1524	152.60
1913	325	60	1528	153.00
1917	325	60	1532	153.40
1921	325	60	1536	153.80
1925	325	60	1540	154.20
1929	325	60	1544	154.60
1933	325	60	1548	155.00
1937	325	60	1552	155.40
1941	325	60	1556	155.80
1945	325	60	1560	156.20
1949	325	60	1564	156.60
1953	325	60	1568	157.00
1957	325	60	1572	157.40
1961	325	60	1576	157.80
1965	325	60	1580	158.20
1969	325	60	1584	158.60
1973	325	60	1588	159.00
1977	325	60	1592	159.40
1981	325	60	1596	159.80
1985	325	60	1600	160.20
1989	325	60	1604	160.60
1993	325	60	1608	161.00
1997	325	60	1612	161.40
2001	325	60	1616	161.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
2005	325	60	1620	162.20
2009	325	60	1624	162.60
2013	325	60	1628	163.00
2017	325	60	1632	163.40
2021	325	60	1636	163.80
2025	325	60	1640	164.20
2029	325	60	1644	164.60
2033	325	60	1648	165.00
2037	325	60	1652	165.40
2041	325	60	1656	165.80
2045	325	60	1660	166.20
2049	325	60	1664	166.60
2053	325	60	1668	167.00
2057	325	60	1672	167.40
2061	325	60	1676	167.80
2065	325	60	1680	168.20
2069	325	60	1684	168.60
2073	325	60	1688	169.00
2077	325	60	1692	169.40
2081	325	60	1696	169.80
2085	325	60	1700	170.20
2089	325	60	1704	170.60
2093	325	60	1708	171.00
2097	325	60	1712	171.40
2101	325	60	1716	171.80
2105	325	60	1720	172.20
2109	325	60	1724	172.60
2113	325	60	1728	173.00
2117	325	60	1732	173.40
2121	325	60	1736	173.80
2125	325	60	1740	174.20
2129	325	60	1744	174.60
2133	325	60	1748	175.00
2137	325	60	1752	175.40
2141	325	60	1756	175.80
2145	325	60	1760	176.20
2149	325	60	1764	176.60
2153	325	60	1768	177.00
2157	325	60	1772	177.40
2161	325	60	1776	177.80
2165	325	60	1780	178.20
2169	325	60	1784	178.60
2173	325	60	1788	179.00
2177	325	60	1792	179.40
2181	325	60	1796	179.80
2185	325	60	1800	180.20
2189	325	60	1804	180.60
2193	325	60	1808	181.00
2197	325	60	1812	181.40
2201	325	60	1816	181.80
2205	325	60	1820	182.20
2209	325	60	1824	182.60
2213	325	60	1828	183.00
2217	325	60	1832	183.40
2221	325	60	1836	183.80

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)  1a	Earnings above the LEL, up to and including the ET  1b	Earnings above the ET, up to and including the UEL  1c	Total of employee's contributions payable  1d
£	£	£	£	£ P
2225	325	60	1840	184.20
2229	325	60	1844	184.60
2233	325	60	1848	185.00
2237	325	60	1852	185.40
2241	325	60	1856	185.80
2245	325	60	1860	186.20
2249	325	60	1864	186.60
2253	325	60	1868	187.00
2257	325	60	1872	187.40
2261	325	60	1876	187.80
2265	325	60	1880	188.20
2269	325	60	1884	188.60
2273	325	60	1888	189.00
2277	325	60	1892	189.40
2281	325	60	1896	189.80
2285	325	60	1900	190.20
2289	325	60	1904	190.60
2293	325	60	1908	191.00
2297	325	60	1912	191.40
2301	325	60	1916	191.80
2305	325	60	1920	192.20
2309	325	60	1924	192.60
2313	325	60	1928	193.00
2317	325	60	1932	193.40
2321	325	60	1936	193.80
2325	325	60	1940	194.20
2329	325	60	1944	194.60
2333	325	60	1948	195.00
2337	325	60	1952	195.40
2341	325	60	1956	195.80
2345	325	60	1960	196.20
2349	325	60	1964	196.60
2353	325	60	1968	197.00
2357	325	60	1972	197.40
2361	325	60	1976	197.80
2365	325	60	1980	198.20
2369	325	60	1984	198.60
2373	325	60	1988	199.00
2377	325	60	1992	199.40
2381	325	60	1996	199.80
2385	325	60	2000	200.20
2389	325	60	2004	200.60
2393	325	60	2008	201.00
2397	325	60	2012	201.40
2401	325	60	2016	201.80
2405	325	60	2020	202.20
2409	325	60	2024	202.60
2413	325	60	2028	203.00
2417	325	60	2032	203.40
2421	325	60	2036	203.80
2425	325	60	2040	204.20
2429	325	60	2044	204.60
2433	325	60	2048	205.00
2437	325	60	2052	205.40
2441	325	60	2056	205.80

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
2445	325	60	2060	206.20
2449	325	60	2064	206.60
2453	325	60	2068	207.00
2457	325	60	2072	207.40
2461	325	60	2076	207.80
2465	325	60	2080	208.20
2469	325	60	2084	208.60
2473	325	60	2088	209.00
2477	325	60	2092	209.40
2481	325	60	2096	209.80
2485	325	60	2100	210.20
2489	325	60	2104	210.60
2493	325	60	2108	211.00
2497	325	60	2112	211.40
2501	325	60	2116	211.80
2505	325	60	2120	212.20
2509	325	60	2124	212.60
2513	325	60	2128	213.00
2517	325	60	2132	213.40
2521	325	60	2136	213.80
2525	325	60	2140	214.20
2529	325	60	2144	214.60
2533	325	60	2148	214.90
2535	325	60	2150	215.00

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

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)  1a	Earnings above the LEL, up to and including the ET  1b	Earnings above the ET, up to and including the UEL  1c	Total of employee's contributions payable  1d
£	£	£	£	£ P
<b>Up to and including 74.99</b>	<b>No NIC Liability, make no entries on forms P11 and P14</b>			
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	0.06
91	75	14	2	0.10
92	75	14	3	0.13
93	75	14	4	0.17
94	75	14	5	0.21
95	75	14	6	0.25
96	75	14	7	0.29
97	75	14	8	0.33
98	75	14	9	0.36
99	75	14	10	0.40
100	75	14	11	0.44
101	75	14	12	0.48
102	75	14	13	0.52
103	75	14	14	0.56
104	75	14	15	0.60
105	75	14	16	0.63
106	75	14	17	0.67
107	75	14	18	0.71
108	75	14	19	0.75
109	75	14	20	0.79

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 contributions payable 1d
£	£	£	£	£ P
110	75	14	21	0.83
111	75	14	22	0.87
112	75	14	23	0.90
113	75	14	24	0.94
114	75	14	25	0.98
115	75	14	26	1.02
116	75	14	27	1.06
117	75	14	28	1.10
118	75	14	29	1.13
119	75	14	30	1.17
120	75	14	31	1.21
121	75	14	32	1.25
122	75	14	33	1.29
123	75	14	34	1.33
124	75	14	35	1.37
125	75	14	36	1.40
126	75	14	37	1.44
127	75	14	38	1.48
128	75	14	39	1.52
129	75	14	40	1.56
130	75	14	41	1.60
131	75	14	42	1.64
132	75	14	43	1.67
133	75	14	44	1.71
134	75	14	45	1.75
135	75	14	46	1.79
136	75	14	47	1.83
137	75	14	48	1.87
138	75	14	49	1.90
139	75	14	50	1.94
140	75	14	51	1.98
141	75	14	52	2.02
142	75	14	53	2.06
143	75	14	54	2.10
144	75	14	55	2.14
145	75	14	56	2.17
146	75	14	57	2.21
147	75	14	58	2.25
148	75	14	59	2.29
149	75	14	60	2.33
150	75	14	61	2.37
151	75	14	62	2.41
152	75	14	63	2.44
153	75	14	64	2.48
154	75	14	65	2.52
155	75	14	66	2.56
156	75	14	67	2.60
157	75	14	68	2.64
158	75	14	69	2.67
159	75	14	70	2.71
160	75	14	71	2.75
161	75	14	72	2.79
162	75	14	73	2.83
163	75	14	74	2.87
164	75	14	75	2.91

▼ 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 contributions payable 1d
£	£	£	£	£ P
165	75	14	76	2.94
166	75	14	77	2.98
167	75	14	78	3.02
168	75	14	79	3.06
169	75	14	80	3.10
170	75	14	81	3.14
171	75	14	82	3.18
172	75	14	83	3.21
173	75	14	84	3.25
174	75	14	85	3.29
175	75	14	86	3.33
176	75	14	87	3.37
177	75	14	88	3.41
178	75	14	89	3.44
179	75	14	90	3.48
180	75	14	91	3.52
181	75	14	92	3.56
182	75	14	93	3.60
183	75	14	94	3.64
184	75	14	95	3.68
185	75	14	96	3.71
186	75	14	97	3.75
187	75	14	98	3.79
188	75	14	99	3.83
189	75	14	100	3.87
190	75	14	101	3.91
191	75	14	102	3.95
192	75	14	103	3.98
193	75	14	104	4.02
194	75	14	105	4.06
195	75	14	106	4.10
196	75	14	107	4.14
197	75	14	108	4.18
198	75	14	109	4.21
199	75	14	110	4.25
200	75	14	111	4.29
201	75	14	112	4.33
202	75	14	113	4.37
203	75	14	114	4.41
204	75	14	115	4.45
205	75	14	116	4.48
206	75	14	117	4.52
207	75	14	118	4.56
208	75	14	119	4.60
209	75	14	120	4.64
210	75	14	121	4.68
211	75	14	122	4.72
212	75	14	123	4.75
213	75	14	124	4.79
214	75	14	125	4.83
215	75	14	126	4.87
216	75	14	127	4.91
217	75	14	128	4.95
218	75	14	129	4.98
219	75	14	130	5.02

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 contributions payable 1d
£	£	£	£	£ P
220	75	14	131	5.06
221	75	14	132	5.10
222	75	14	133	5.14
223	75	14	134	5.18
224	75	14	135	5.22
225	75	14	136	5.25
226	75	14	137	5.29
227	75	14	138	5.33
228	75	14	139	5.37
229	75	14	140	5.41
230	75	14	141	5.45
231	75	14	142	5.49
232	75	14	143	5.52
233	75	14	144	5.56
234	75	14	145	5.60
235	75	14	146	5.64
236	75	14	147	5.68
237	75	14	148	5.72
238	75	14	149	5.75
239	75	14	150	5.79
240	75	14	151	5.83
241	75	14	152	5.87
242	75	14	153	5.91
243	75	14	154	5.95
244	75	14	155	5.99
245	75	14	156	6.02
246	75	14	157	6.06
247	75	14	158	6.10
248	75	14	159	6.14
249	75	14	160	6.18
250	75	14	161	6.22
251	75	14	162	6.26
252	75	14	163	6.29
253	75	14	164	6.33
254	75	14	165	6.37
255	75	14	166	6.41
256	75	14	167	6.45
257	75	14	168	6.49
258	75	14	169	6.52
259	75	14	170	6.56
260	75	14	171	6.60
261	75	14	172	6.64
262	75	14	173	6.68
263	75	14	174	6.72
264	75	14	175	6.76
265	75	14	176	6.79
266	75	14	177	6.83
267	75	14	178	6.87
268	75	14	179	6.91
269	75	14	180	6.95
270	75	14	181	6.99
271	75	14	182	7.03
272	75	14	183	7.06
273	75	14	184	7.10
274	75	14	185	7.14

▼ 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 contributions payable 1d
£	£	£	£	£ P
275	75	14	186	7.18
276	75	14	187	7.22
277	75	14	188	7.26
278	75	14	189	7.29
279	75	14	190	7.33
280	75	14	191	7.37
281	75	14	192	7.41
282	75	14	193	7.45
283	75	14	194	7.49
284	75	14	195	7.53
285	75	14	196	7.56
286	75	14	197	7.60
287	75	14	198	7.64
288	75	14	199	7.68
289	75	14	200	7.72
290	75	14	201	7.76
291	75	14	202	7.80
292	75	14	203	7.83
293	75	14	204	7.87
294	75	14	205	7.91
295	75	14	206	7.95
296	75	14	207	7.99
297	75	14	208	8.03
298	75	14	209	8.06
299	75	14	210	8.10
300	75	14	211	8.14
301	75	14	212	8.18
302	75	14	213	8.22
303	75	14	214	8.26
304	75	14	215	8.30
305	75	14	216	8.33
306	75	14	217	8.37
307	75	14	218	8.41
308	75	14	219	8.45
309	75	14	220	8.49
310	75	14	221	8.53
311	75	14	222	8.57
312	75	14	223	8.60
313	75	14	224	8.64
314	75	14	225	8.68
315	75	14	226	8.72
316	75	14	227	8.76
317	75	14	228	8.80
318	75	14	229	8.83
319	75	14	230	8.87
320	75	14	231	8.91
321	75	14	232	8.95
322	75	14	233	8.99
323	75	14	234	9.03
324	75	14	235	9.07
325	75	14	236	9.10
326	75	14	237	9.14
327	75	14	238	9.18
328	75	14	239	9.22
329	75	14	240	9.26

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 contributions payable 1d
£	£	£	£	£ P
330	75	14	241	9.30
331	75	14	242	9.34
332	75	14	243	9.37
333	75	14	244	9.41
334	75	14	245	9.45
335	75	14	246	9.49
336	75	14	247	9.53
337	75	14	248	9.57
338	75	14	249	9.60
339	75	14	250	9.64
340	75	14	251	9.68
341	75	14	252	9.72
342	75	14	253	9.76
343	75	14	254	9.80
344	75	14	255	9.84
345	75	14	256	9.87
346	75	14	257	9.91
347	75	14	258	9.95
348	75	14	259	9.99
349	75	14	260	10.03
350	75	14	261	10.07
351	75	14	262	10.11
352	75	14	263	10.14
353	75	14	264	10.18
354	75	14	265	10.22
355	75	14	266	10.26
356	75	14	267	10.30
357	75	14	268	10.34
358	75	14	269	10.37
359	75	14	270	10.41
360	75	14	271	10.45
361	75	14	272	10.49
362	75	14	273	10.53
363	75	14	274	10.57
364	75	14	275	10.61
365	75	14	276	10.64
366	75	14	277	10.68
367	75	14	278	10.72
368	75	14	279	10.76
369	75	14	280	10.80
370	75	14	281	10.84
371	75	14	282	10.88
372	75	14	283	10.91
373	75	14	284	10.95
374	75	14	285	10.99
375	75	14	286	11.03
376	75	14	287	11.07
377	75	14	288	11.11
378	75	14	289	11.14
379	75	14	290	11.18
380	75	14	291	11.22
381	75	14	292	11.26
382	75	14	293	11.30
383	75	14	294	11.34
384	75	14	295	11.38

▼ 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 contributions payable 1d
£	£	£	£	£ P
385	75	14	296	11.41
386	75	14	297	11.45
387	75	14	298	11.49
388	75	14	299	11.53
389	75	14	300	11.57
390	75	14	301	11.61
391	75	14	302	11.65
392	75	14	303	11.68
393	75	14	304	11.72
394	75	14	305	11.76
395	75	14	306	11.80
396	75	14	307	11.84
397	75	14	308	11.88
398	75	14	309	11.91
399	75	14	310	11.95
400	75	14	311	11.99
401	75	14	312	12.03
402	75	14	313	12.07
403	75	14	314	12.11
404	75	14	315	12.15
405	75	14	316	12.18
406	75	14	317	12.22
407	75	14	318	12.26
408	75	14	319	12.30
409	75	14	320	12.34
410	75	14	321	12.38
411	75	14	322	12.42
412	75	14	323	12.45
413	75	14	324	12.49
414	75	14	325	12.53
415	75	14	326	12.57
416	75	14	327	12.61
417	75	14	328	12.65
418	75	14	329	12.68
419	75	14	330	12.72
420	75	14	331	12.76
421	75	14	332	12.80
422	75	14	333	12.84
423	75	14	334	12.88
424	75	14	335	12.92
425	75	14	336	12.95
426	75	14	337	12.99
427	75	14	338	13.03
428	75	14	339	13.07
429	75	14	340	13.11
430	75	14	341	13.15
431	75	14	342	13.19
432	75	14	343	13.22
433	75	14	344	13.26
434	75	14	345	13.30
435	75	14	346	13.34
436	75	14	347	13.38
437	75	14	348	13.42
438	75	14	349	13.45
439	75	14	350	13.49

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 contributions payable 1d
£	£	£	£	£ P
440	75	14	351	13.53
441	75	14	352	13.57
442	75	14	353	13.61
443	75	14	354	13.65
444	75	14	355	13.69
445	75	14	356	13.72
446	75	14	357	13.76
447	75	14	358	13.80
448	75	14	359	13.84
449	75	14	360	13.88
450	75	14	361	13.92
451	75	14	362	13.96
452	75	14	363	13.99
453	75	14	364	14.03
454	75	14	365	14.07
455	75	14	366	14.11
456	75	14	367	14.15
457	75	14	368	14.19
458	75	14	369	14.22
459	75	14	370	14.26
460	75	14	371	14.30
461	75	14	372	14.34
462	75	14	373	14.38
463	75	14	374	14.42
464	75	14	375	14.46
465	75	14	376	14.49
466	75	14	377	14.53
467	75	14	378	14.57
468	75	14	379	14.61
469	75	14	380	14.65
470	75	14	381	14.69
471	75	14	382	14.73
472	75	14	383	14.76
473	75	14	384	14.80
474	75	14	385	14.84
475	75	14	386	14.88
476	75	14	387	14.92
477	75	14	388	14.96
478	75	14	389	14.99
479	75	14	390	15.03
480	75	14	391	15.07
481	75	14	392	15.11
482	75	14	393	15.15
483	75	14	394	15.19
484	75	14	395	15.23
485	75	14	396	15.26
486	75	14	397	15.30
487	75	14	398	15.34
488	75	14	399	15.38
489	75	14	400	15.42
490	75	14	401	15.46
491	75	14	402	15.50
492	75	14	403	15.53
493	75	14	404	15.57
494	75	14	405	15.61

▼ 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 contributions payable 1d
£	£	£	£	£ P
495	75	14	406	15.65
496	75	14	407	15.69
497	75	14	408	15.73
498	75	14	409	15.76
499	75	14	410	15.80
500	75	14	411	15.84
501	75	14	412	15.88
502	75	14	413	15.92
503	75	14	414	15.96
504	75	14	415	16.00
505	75	14	416	16.03
506	75	14	417	16.07
507	75	14	418	16.11
508	75	14	419	16.15
509	75	14	420	16.19
510	75	14	421	16.23
511	75	14	422	16.27
512	75	14	423	16.30
513	75	14	424	16.34
514	75	14	425	16.38
515	75	14	426	16.42
516	75	14	427	16.46
517	75	14	428	16.50
518	75	14	429	16.53
519	75	14	430	16.57
520	75	14	431	16.61
521	75	14	432	16.65
522	75	14	433	16.69
523	75	14	434	16.73
524	75	14	435	16.77
525	75	14	436	16.80
526	75	14	437	16.84
527	75	14	438	16.88
528	75	14	439	16.92
529	75	14	440	16.96
530	75	14	441	17.00
531	75	14	442	17.04
532	75	14	443	17.07
533	75	14	444	17.11
534	75	14	445	17.15
535	75	14	446	17.19
536	75	14	447	17.23
537	75	14	448	17.27
538	75	14	449	17.30
539	75	14	450	17.34
540	75	14	451	17.38
541	75	14	452	17.42
542	75	14	453	17.46
543	75	14	454	17.50
544	75	14	455	17.54
545	75	14	456	17.57
546	75	14	457	17.61
547	75	14	458	17.65
548	75	14	459	17.69
549	75	14	460	17.73

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 contributions payable 1d
£	£	£	£	£ P
550	75	14	461	17.77
551	75	14	462	17.81
552	75	14	463	17.84
553	75	14	464	17.88
554	75	14	465	17.92
555	75	14	466	17.96
556	75	14	467	18.00
557	75	14	468	18.04
558	75	14	469	18.07
559	75	14	470	18.11
560	75	14	471	18.15
561	75	14	472	18.19
562	75	14	473	18.23
563	75	14	474	18.27
564	75	14	475	18.31
565	75	14	476	18.34
566	75	14	477	18.38
567	75	14	478	18.42
568	75	14	479	18.46
569	75	14	480	18.50
570	75	14	481	18.54
571	75	14	482	18.58
572	75	14	483	18.61
573	75	14	484	18.65
574	75	14	485	18.69
575	75	14	486	18.73
576	75	14	487	18.77
577	75	14	488	18.81
578	75	14	489	18.84
579	75	14	490	18.88
580	75	14	491	18.92
581	75	14	492	18.96
582	75	14	493	19.00
583	75	14	494	19.04
584	75	14	495	19.08
585	75	14	496	19.10

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

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)  1a	Earnings above the LEL, up to and including the ET  1b	Earnings above the ET, up to and including the UEL  1c	Total of employee's contributions payable  1d
£	£	£	£	£ P
<b>Up to and including 324.99</b>	<b>No NIC Liability, make no entries on forms P11 and P14</b>			
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	0.23
393	325	60	8	0.38
397	325	60	12	0.54
401	325	60	16	0.69
405	325	60	20	0.85
409	325	60	24	1.00
413	325	60	28	1.15
417	325	60	32	1.31
421	325	60	36	1.46
425	325	60	40	1.62
429	325	60	44	1.77
433	325	60	48	1.92
437	325	60	52	2.08
441	325	60	56	2.23
445	325	60	60	2.39
449	325	60	64	2.54
453	325	60	68	2.69
457	325	60	72	2.85
461	325	60	76	3.00

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
465	325	60	80	3.16
469	325	60	84	3.31
473	325	60	88	3.46
477	325	60	92	3.62
481	325	60	96	3.77
485	325	60	100	3.93
489	325	60	104	4.08
493	325	60	108	4.23
497	325	60	112	4.39
501	325	60	116	4.54
505	325	60	120	4.70
509	325	60	124	4.85
513	325	60	128	5.00
517	325	60	132	5.16
521	325	60	136	5.31
525	325	60	140	5.47
529	325	60	144	5.62
533	325	60	148	5.77
537	325	60	152	5.93
541	325	60	156	6.08
545	325	60	160	6.24
549	325	60	164	6.39
553	325	60	168	6.54
557	325	60	172	6.70
561	325	60	176	6.85
565	325	60	180	7.01
569	325	60	184	7.16
573	325	60	188	7.31
577	325	60	192	7.47
581	325	60	196	7.62
585	325	60	200	7.78
589	325	60	204	7.93
593	325	60	208	8.08
597	325	60	212	8.24
601	325	60	216	8.39
605	325	60	220	8.55
609	325	60	224	8.70
613	325	60	228	8.85
617	325	60	232	9.01
621	325	60	236	9.16
625	325	60	240	9.32
629	325	60	244	9.47
633	325	60	248	9.62
637	325	60	252	9.78
641	325	60	256	9.93
645	325	60	260	10.09
649	325	60	264	10.24
653	325	60	268	10.39
657	325	60	272	10.55
661	325	60	276	10.70
665	325	60	280	10.86
669	325	60	284	11.01
673	325	60	288	11.16
677	325	60	292	11.32
681	325	60	296	11.47

▼ 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 contributions payable 1d
£	£	£	£	£ P
685	325	60	300	11.63
689	325	60	304	11.78
693	325	60	308	11.93
697	325	60	312	12.09
701	325	60	316	12.24
705	325	60	320	12.40
709	325	60	324	12.55
713	325	60	328	12.70
717	325	60	332	12.86
721	325	60	336	13.01
725	325	60	340	13.17
729	325	60	344	13.32
733	325	60	348	13.47
737	325	60	352	13.63
741	325	60	356	13.78
745	325	60	360	13.94
749	325	60	364	14.09
753	325	60	368	14.24
757	325	60	372	14.40
761	325	60	376	14.55
765	325	60	380	14.71
769	325	60	384	14.86
773	325	60	388	15.01
777	325	60	392	15.17
781	325	60	396	15.32
785	325	60	400	15.48
789	325	60	404	15.63
793	325	60	408	15.78
797	325	60	412	15.94
801	325	60	416	16.09
805	325	60	420	16.25
809	325	60	424	16.40
813	325	60	428	16.55
817	325	60	432	16.71
821	325	60	436	16.86
825	325	60	440	17.02
829	325	60	444	17.17
833	325	60	448	17.32
837	325	60	452	17.48
841	325	60	456	17.63
845	325	60	460	17.79
849	325	60	464	17.94
853	325	60	468	18.09
857	325	60	472	18.25
861	325	60	476	18.40
865	325	60	480	18.56
869	325	60	484	18.71
873	325	60	488	18.86
877	325	60	492	19.02
881	325	60	496	19.17
885	325	60	500	19.33
889	325	60	504	19.48
893	325	60	508	19.63
897	325	60	512	19.79
901	325	60	516	19.94

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 contributions payable 1d
£	£	£	£	£ P
905	325	60	520	20.10
909	325	60	524	20.25
913	325	60	528	20.40
917	325	60	532	20.56
921	325	60	536	20.71
925	325	60	540	20.87
929	325	60	544	21.02
933	325	60	548	21.17
937	325	60	552	21.33
941	325	60	556	21.48
945	325	60	560	21.64
949	325	60	564	21.79
953	325	60	568	21.94
957	325	60	572	22.10
961	325	60	576	22.25
965	325	60	580	22.41
969	325	60	584	22.56
973	325	60	588	22.71
977	325	60	592	22.87
981	325	60	596	23.02
985	325	60	600	23.18
989	325	60	604	23.33
993	325	60	608	23.48
997	325	60	612	23.64
1001	325	60	616	23.79
1005	325	60	620	23.95
1009	325	60	624	24.10
1013	325	60	628	24.25
1017	325	60	632	24.41
1021	325	60	636	24.56
1025	325	60	640	24.72
1029	325	60	644	24.87
1033	325	60	648	25.02
1037	325	60	652	25.18
1041	325	60	656	25.33
1045	325	60	660	25.49
1049	325	60	664	25.64
1053	325	60	668	25.79
1057	325	60	672	25.95
1061	325	60	676	26.10
1065	325	60	680	26.26
1069	325	60	684	26.41
1073	325	60	688	26.56
1077	325	60	692	26.72
1081	325	60	696	26.87
1085	325	60	700	27.03
1089	325	60	704	27.18
1093	325	60	708	27.33
1097	325	60	712	27.49
1101	325	60	716	27.64
1105	325	60	720	27.80
1109	325	60	724	27.95
1113	325	60	728	28.10
1117	325	60	732	28.26
1121	325	60	736	28.41

▼ 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 contributions payable 1d
£	£	£	£	£ P
1125	325	60	740	28.57
1129	325	60	744	28.72
1133	325	60	748	28.87
1137	325	60	752	29.03
1141	325	60	756	29.18
1145	325	60	760	29.34
1149	325	60	764	29.49
1153	325	60	768	29.64
1157	325	60	772	29.80
1161	325	60	776	29.95
1165	325	60	780	30.11
1169	325	60	784	30.26
1173	325	60	788	30.41
1177	325	60	792	30.57
1181	325	60	796	30.72
1185	325	60	800	30.88
1189	325	60	804	31.03
1193	325	60	808	31.18
1197	325	60	812	31.34
1201	325	60	816	31.49
1205	325	60	820	31.65
1209	325	60	824	31.80
1213	325	60	828	31.95
1217	325	60	832	32.11
1221	325	60	836	32.26
1225	325	60	840	32.42
1229	325	60	844	32.57
1233	325	60	848	32.72
1237	325	60	852	32.88
1241	325	60	856	33.03
1245	325	60	860	33.19
1249	325	60	864	33.34
1253	325	60	868	33.49
1257	325	60	872	33.65
1261	325	60	876	33.80
1265	325	60	880	33.96
1269	325	60	884	34.11
1273	325	60	888	34.26
1277	325	60	892	34.42
1281	325	60	896	34.57
1285	325	60	900	34.73
1289	325	60	904	34.88
1293	325	60	908	35.03
1297	325	60	912	35.19
1301	325	60	916	35.34
1305	325	60	920	35.50
1309	325	60	924	35.65
1313	325	60	928	35.80
1317	325	60	932	35.96
1321	325	60	936	36.11
1325	325	60	940	36.27
1329	325	60	944	36.42
1333	325	60	948	36.57
1337	325	60	952	36.73
1341	325	60	956	36.88

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 contributions payable 1d
£	£	£	£	£ P
1345	325	60	960	37.04
1349	325	60	964	37.19
1353	325	60	968	37.34
1357	325	60	972	37.50
1361	325	60	976	37.65
1365	325	60	980	37.81
1369	325	60	984	37.96
1373	325	60	988	38.11
1377	325	60	992	38.27
1381	325	60	996	38.42
1385	325	60	1000	38.58
1389	325	60	1004	38.73
1393	325	60	1008	38.88
1397	325	60	1012	39.04
1401	325	60	1016	39.19
1405	325	60	1020	39.35
1409	325	60	1024	39.50
1413	325	60	1028	39.65
1417	325	60	1032	39.81
1421	325	60	1036	39.96
1425	325	60	1040	40.12
1429	325	60	1044	40.27
1433	325	60	1048	40.42
1437	325	60	1052	40.58
1441	325	60	1056	40.73
1445	325	60	1060	40.89
1449	325	60	1064	41.04
1453	325	60	1068	41.19
1457	325	60	1072	41.35
1461	325	60	1076	41.50
1465	325	60	1080	41.66
1469	325	60	1084	41.81
1473	325	60	1088	41.96
1477	325	60	1092	42.12
1481	325	60	1096	42.27
1485	325	60	1100	42.43
1489	325	60	1104	42.58
1493	325	60	1108	42.73
1497	325	60	1112	42.89
1501	325	60	1116	43.04
1505	325	60	1120	43.20
1509	325	60	1124	43.35
1513	325	60	1128	43.50
1517	325	60	1132	43.66
1521	325	60	1136	43.81
1525	325	60	1140	43.97
1529	325	60	1144	44.12
1533	325	60	1148	44.27
1537	325	60	1152	44.43
1541	325	60	1156	44.58
1545	325	60	1160	44.74
1549	325	60	1164	44.89
1553	325	60	1168	45.04
1557	325	60	1172	45.20
1561	325	60	1176	45.35

▼ 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 contributions payable  1d
£	£	£	£	£ P
1565	325	60	1180	45.51
1569	325	60	1184	45.66
1573	325	60	1188	45.81
1577	325	60	1192	45.97
1581	325	60	1196	46.12
1585	325	60	1200	46.28
1589	325	60	1204	46.43
1593	325	60	1208	46.58
1597	325	60	1212	46.74
1601	325	60	1216	46.89
1605	325	60	1220	47.05
1609	325	60	1224	47.20
1613	325	60	1228	47.35
1617	325	60	1232	47.51
1621	325	60	1236	47.66
1625	325	60	1240	47.82
1629	325	60	1244	47.97
1633	325	60	1248	48.12
1637	325	60	1252	48.28
1641	325	60	1256	48.43
1645	325	60	1260	48.59
1649	325	60	1264	48.74
1653	325	60	1268	48.89
1657	325	60	1272	49.05
1661	325	60	1276	49.20
1665	325	60	1280	49.36
1669	325	60	1284	49.51
1673	325	60	1288	49.66
1677	325	60	1292	49.82
1681	325	60	1296	49.97
1685	325	60	1300	50.13
1689	325	60	1304	50.28
1693	325	60	1308	50.43
1697	325	60	1312	50.59
1701	325	60	1316	50.74
1705	325	60	1320	50.90
1709	325	60	1324	51.05
1713	325	60	1328	51.20
1717	325	60	1332	51.36
1721	325	60	1336	51.51
1725	325	60	1340	51.67
1729	325	60	1344	51.82
1733	325	60	1348	51.97
1737	325	60	1352	52.13
1741	325	60	1356	52.28
1745	325	60	1360	52.44
1749	325	60	1364	52.59
1753	325	60	1368	52.74
1757	325	60	1372	52.90
1761	325	60	1376	53.05
1765	325	60	1380	53.21
1769	325	60	1384	53.36
1773	325	60	1388	53.51
1777	325	60	1392	53.67
1781	325	60	1396	53.82

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1785	325	60	1400	53.98
1789	325	60	1404	54.13
1793	325	60	1408	54.28
1797	325	60	1412	54.44
1801	325	60	1416	54.59
1805	325	60	1420	54.75
1809	325	60	1424	54.90
1813	325	60	1428	55.05
1817	325	60	1432	55.21
1821	325	60	1436	55.36
1825	325	60	1440	55.52
1829	325	60	1444	55.67
1833	325	60	1448	55.82
1837	325	60	1452	55.98
1841	325	60	1456	56.13
1845	325	60	1460	56.29
1849	325	60	1464	56.44
1853	325	60	1468	56.59
1857	325	60	1472	56.75
1861	325	60	1476	56.90
1865	325	60	1480	57.06
1869	325	60	1484	57.21
1873	325	60	1488	57.36
1877	325	60	1492	57.52
1881	325	60	1496	57.67
1885	325	60	1500	57.83
1889	325	60	1504	57.98
1893	325	60	1508	58.13
1897	325	60	1512	58.29
1901	325	60	1516	58.44
1905	325	60	1520	58.60
1909	325	60	1524	58.75
1913	325	60	1528	58.90
1917	325	60	1532	59.06
1921	325	60	1536	59.21
1925	325	60	1540	59.37
1929	325	60	1544	59.52
1933	325	60	1548	59.67
1937	325	60	1552	59.83
1941	325	60	1556	59.98
1945	325	60	1560	60.14
1949	325	60	1564	60.29
1953	325	60	1568	60.44
1957	325	60	1572	60.60
1961	325	60	1576	60.75
1965	325	60	1580	60.91
1969	325	60	1584	61.06
1973	325	60	1588	61.21
1977	325	60	1592	61.37
1981	325	60	1596	61.52
1985	325	60	1600	61.68
1989	325	60	1604	61.83
1993	325	60	1608	61.98
1997	325	60	1612	62.14
2001	325	60	1616	62.29

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's contributions payable 1d
£	£	£	£	£ P
2005	325	60	1620	62.45
2009	325	60	1624	62.60
2013	325	60	1628	62.75
2017	325	60	1632	62.91
2021	325	60	1636	63.06
2025	325	60	1640	63.22
2029	325	60	1644	63.37
2033	325	60	1648	63.52
2037	325	60	1652	63.68
2041	325	60	1656	63.83
2045	325	60	1660	63.99
2049	325	60	1664	64.14
2053	325	60	1668	64.29
2057	325	60	1672	64.45
2061	325	60	1676	64.60
2065	325	60	1680	64.76
2069	325	60	1684	64.91
2073	325	60	1688	65.06
2077	325	60	1692	65.22
2081	325	60	1696	65.37
2085	325	60	1700	65.53
2089	325	60	1704	65.68
2093	325	60	1708	65.83
2097	325	60	1712	65.99
2101	325	60	1716	66.14
2105	325	60	1720	66.30
2109	325	60	1724	66.45
2113	325	60	1728	66.60
2117	325	60	1732	66.76
2121	325	60	1736	66.91
2125	325	60	1740	67.07
2129	325	60	1744	67.22
2133	325	60	1748	67.37
2137	325	60	1752	67.53
2141	325	60	1756	67.68
2145	325	60	1760	67.84
2149	325	60	1764	67.99
2153	325	60	1768	68.14
2157	325	60	1772	68.30
2161	325	60	1776	68.45
2165	325	60	1780	68.61
2169	325	60	1784	68.76
2173	325	60	1788	68.91
2177	325	60	1792	69.07
2181	325	60	1796	69.22
2185	325	60	1800	69.38
2189	325	60	1804	69.53
2193	325	60	1808	69.68
2197	325	60	1812	69.84
2201	325	60	1816	69.99
2205	325	60	1820	70.15
2209	325	60	1824	70.30
2213	325	60	1828	70.45
2217	325	60	1832	70.61
2221	325	60	1836	70.76

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
2225	325	60	1840	70.92
2229	325	60	1844	71.07
2233	325	60	1848	71.22
2237	325	60	1852	71.38
2241	325	60	1856	71.53
2245	325	60	1860	71.69
2249	325	60	1864	71.84
2253	325	60	1868	71.99
2257	325	60	1872	72.15
2261	325	60	1876	72.30
2265	325	60	1880	72.46
2269	325	60	1884	72.61
2273	325	60	1888	72.76
2277	325	60	1892	72.92
2281	325	60	1896	73.07
2285	325	60	1900	73.23
2289	325	60	1904	73.38
2293	325	60	1908	73.53
2297	325	60	1912	73.69
2301	325	60	1916	73.84
2305	325	60	1920	74.00
2309	325	60	1924	74.15
2313	325	60	1928	74.30
2317	325	60	1932	74.46
2321	325	60	1936	74.61
2325	325	60	1940	74.77
2329	325	60	1944	74.92
2333	325	60	1948	75.07
2337	325	60	1952	75.23
2341	325	60	1956	75.38
2345	325	60	1960	75.54
2349	325	60	1964	75.69
2353	325	60	1968	75.84
2357	325	60	1972	76.00
2361	325	60	1976	76.15
2365	325	60	1980	76.31
2369	325	60	1984	76.46
2373	325	60	1988	76.61
2377	325	60	1992	76.77
2381	325	60	1996	76.92
2385	325	60	2000	77.08
2389	325	60	2004	77.23
2393	325	60	2008	77.38
2397	325	60	2012	77.54
2401	325	60	2016	77.69
2405	325	60	2020	77.85
2409	325	60	2024	78.00
2413	325	60	2028	78.15
2417	325	60	2032	78.31
2421	325	60	2036	78.46
2425	325	60	2040	78.62
2429	325	60	2044	78.77
2433	325	60	2048	78.92
2437	325	60	2052	79.08
2441	325	60	2056	79.23

▼ 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 contributions payable 1d
£	£	£	£	£ P
2445	325	60	2060	79.39
2449	325	60	2064	79.54
2453	325	60	2068	79.69
2457	325	60	2072	79.85
2461	325	60	2076	80.00
2465	325	60	2080	80.16
2469	325	60	2084	80.31
2473	325	60	2088	80.46
2477	325	60	2092	80.62
2481	325	60	2096	80.77
2485	325	60	2100	80.93
2489	325	60	2104	81.08
2493	325	60	2108	81.23
2497	325	60	2112	81.39
2501	325	60	2116	81.54
2505	325	60	2120	81.70
2509	325	60	2124	81.85
2513	325	60	2128	82.00
2517	325	60	2132	82.16
2521	325	60	2136	82.31
2525	325	60	2140	82.47
2529	325	60	2144	82.62
2533	325	60	2148	82.74
2535	325	60	2150	82.77

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

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