



National Insurance contributions Tables B and C

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

Have you used the correct P11/P14

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

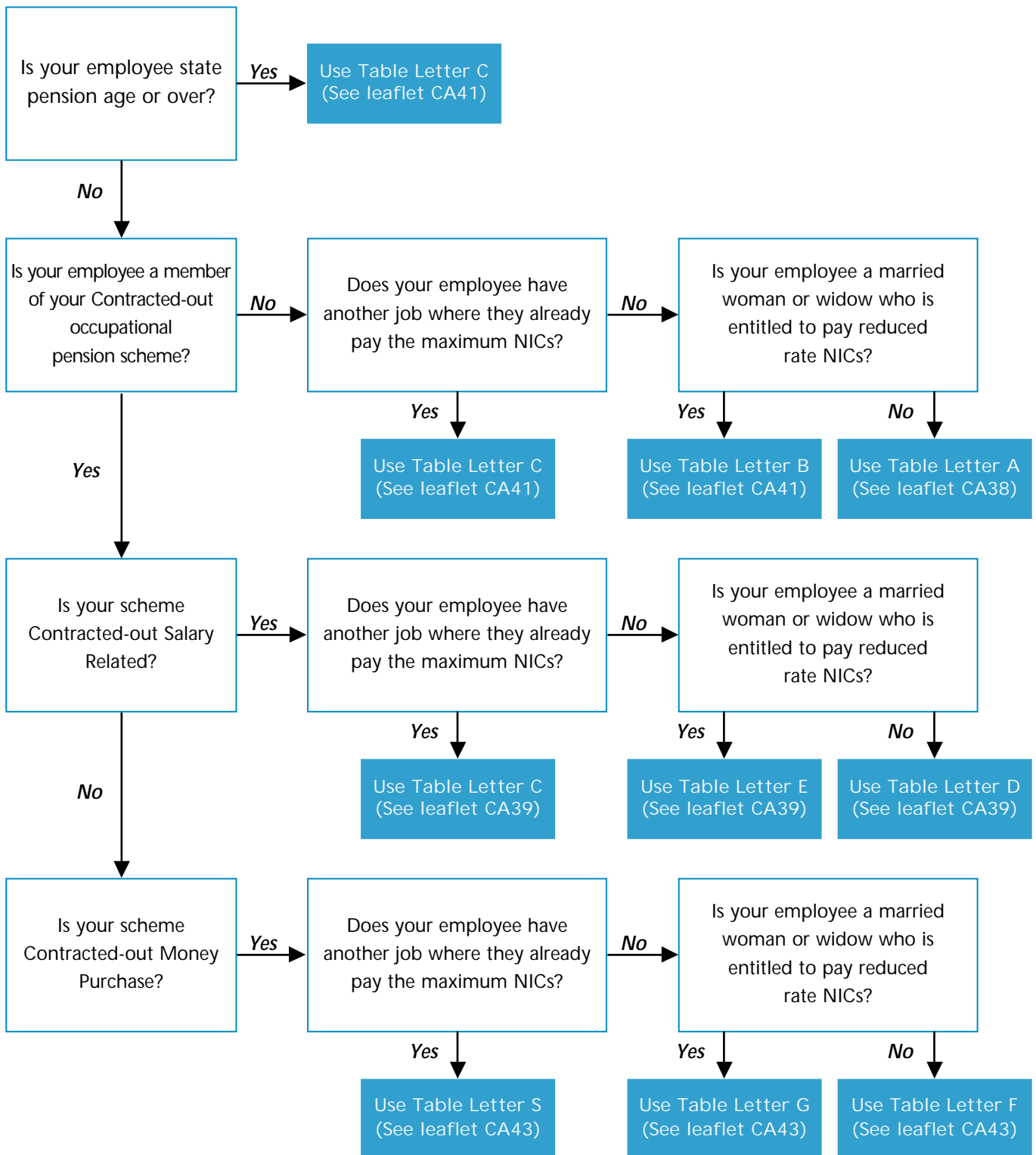
- has your software been upgraded for 2002-2003.

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 National Insurance contributions 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 = £0.04 ($£90 - £89 = £1 \times 3.85\% = £0.04$)*

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).

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**, that is, 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 B or C.

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

- weekly pay intervals, and
- monthly pay intervals.

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

Identifying the correct table to use

Table B

Use this table for married women or widows

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

For these women, you must have a valid

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

Table C

Use this table for

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

How to use these tables

Step Action

- 1 decide which table (B or C and weekly or monthly) is appropriate for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 6.

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

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

Earnings limits	Employee's contribution		Employer's contribution
	Contribution Table letter B	Contribution Table letter C	Table Letters B and C
Below £75.00 weekly, or below £325.00 monthly, or below £3900.00 yearly	Nil	Nil	Nil
£75.00 to £89.00 weekly, or £325.00 to £385.00 monthly, or £3900.00 to £4615.00 yearly	0%	Nil	0%
£89.01 to £585.00 weekly, or £385.01 to £2535.00 monthly, or £4615.01 to £30420.00 yearly	3.85% on earnings above the ET	Nil	11.8% on earnings above the ET
Over £585.00 weekly, or over £2535.00 monthly, or over £30420.00 yearly	3.85% on earnings above the ET, up to and including the UEL then NIL on earnings above the UEL	Nil	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 female employee in not contracted-out employment earns £887.90, payable on 30 April 2002 (tax month 1).
 NICs are due under Monthly Table letter B. 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 B

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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
£ £885	£ £325	£ £60	£ £500	£ P £78.57	£ P £19.33	£ P £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	78.57	19.33								

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 Employer's Help Books replacing the *Employer's Help Cards, CWG1*.

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

Use this table for

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

Do not use this table for

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

Completing Deductions Working Sheet, form P11 or substitute

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

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

The figures in the left hand column of each table show steps between the 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	0.24	0.06	0.18
91	75	14	2	0.39	0.10	0.29
92	75	14	3	0.54	0.13	0.41
93	75	14	4	0.70	0.17	0.53
94	75	14	5	0.86	0.21	0.65
95	75	14	6	1.02	0.25	0.77
96	75	14	7	1.17	0.29	0.88
97	75	14	8	1.33	0.33	1.00
98	75	14	9	1.48	0.36	1.12
99	75	14	10	1.64	0.40	1.24
100	75	14	11	1.80	0.44	1.36
101	75	14	12	1.95	0.48	1.47
102	75	14	13	2.11	0.52	1.59
103	75	14	14	2.27	0.56	1.71
104	75	14	15	2.43	0.60	1.83
105	75	14	16	2.58	0.63	1.95
106	75	14	17	2.73	0.67	2.06
107	75	14	18	2.89	0.71	2.18
108	75	14	19	3.05	0.75	2.30
109	75	14	20	3.21	0.79	2.42

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
220	75	14	131	20.58	5.06	15.52
221	75	14	132	20.73	5.10	15.63
222	75	14	133	20.89	5.14	15.75
223	75	14	134	21.05	5.18	15.87
224	75	14	135	21.21	5.22	15.99
225	75	14	136	21.36	5.25	16.11
226	75	14	137	21.51	5.29	16.22
227	75	14	138	21.67	5.33	16.34
228	75	14	139	21.83	5.37	16.46
229	75	14	140	21.99	5.41	16.58
230	75	14	141	22.15	5.45	16.70
231	75	14	142	22.30	5.49	16.81
232	75	14	143	22.45	5.52	16.93
233	75	14	144	22.61	5.56	17.05
234	75	14	145	22.77	5.60	17.17
235	75	14	146	22.93	5.64	17.29
236	75	14	147	23.08	5.68	17.40
237	75	14	148	23.24	5.72	17.52
238	75	14	149	23.39	5.75	17.64
239	75	14	150	23.55	5.79	17.76
240	75	14	151	23.71	5.83	17.88
241	75	14	152	23.86	5.87	17.99
242	75	14	153	24.02	5.91	18.11
243	75	14	154	24.18	5.95	18.23
244	75	14	155	24.34	5.99	18.35
245	75	14	156	24.49	6.02	18.47
246	75	14	157	24.64	6.06	18.58
247	75	14	158	24.80	6.10	18.70
248	75	14	159	24.96	6.14	18.82
249	75	14	160	25.12	6.18	18.94
250	75	14	161	25.28	6.22	19.06
251	75	14	162	25.43	6.26	19.17
252	75	14	163	25.58	6.29	19.29
253	75	14	164	25.74	6.33	19.41
254	75	14	165	25.90	6.37	19.53
255	75	14	166	26.06	6.41	19.65
256	75	14	167	26.21	6.45	19.76
257	75	14	168	26.37	6.49	19.88
258	75	14	169	26.52	6.52	20.00
259	75	14	170	26.68	6.56	20.12
260	75	14	171	26.84	6.60	20.24
261	75	14	172	26.99	6.64	20.35
262	75	14	173	27.15	6.68	20.47
263	75	14	174	27.31	6.72	20.59
264	75	14	175	27.47	6.76	20.71
265	75	14	176	27.62	6.79	20.83
266	75	14	177	27.77	6.83	20.94
267	75	14	178	27.93	6.87	21.06
268	75	14	179	28.09	6.91	21.18
269	75	14	180	28.25	6.95	21.30
270	75	14	181	28.41	6.99	21.42
271	75	14	182	28.56	7.03	21.53
272	75	14	183	28.71	7.06	21.65
273	75	14	184	28.87	7.10	21.77
274	75	14	185	29.03	7.14	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	29.19	7.18	22.01
276	75	14	187	29.34	7.22	22.12
277	75	14	188	29.50	7.26	22.24
278	75	14	189	29.65	7.29	22.36
279	75	14	190	29.81	7.33	22.48
280	75	14	191	29.97	7.37	22.60
281	75	14	192	30.12	7.41	22.71
282	75	14	193	30.28	7.45	22.83
283	75	14	194	30.44	7.49	22.95
284	75	14	195	30.60	7.53	23.07
285	75	14	196	30.75	7.56	23.19
286	75	14	197	30.90	7.60	23.30
287	75	14	198	31.06	7.64	23.42
288	75	14	199	31.22	7.68	23.54
289	75	14	200	31.38	7.72	23.66
290	75	14	201	31.54	7.76	23.78
291	75	14	202	31.69	7.80	23.89
292	75	14	203	31.84	7.83	24.01
293	75	14	204	32.00	7.87	24.13
294	75	14	205	32.16	7.91	24.25
295	75	14	206	32.32	7.95	24.37
296	75	14	207	32.47	7.99	24.48
297	75	14	208	32.63	8.03	24.60
298	75	14	209	32.78	8.06	24.72
299	75	14	210	32.94	8.10	24.84
300	75	14	211	33.10	8.14	24.96
301	75	14	212	33.25	8.18	25.07
302	75	14	213	33.41	8.22	25.19
303	75	14	214	33.57	8.26	25.31
304	75	14	215	33.73	8.30	25.43
305	75	14	216	33.88	8.33	25.55
306	75	14	217	34.03	8.37	25.66
307	75	14	218	34.19	8.41	25.78
308	75	14	219	34.35	8.45	25.90
309	75	14	220	34.51	8.49	26.02
310	75	14	221	34.67	8.53	26.14
311	75	14	222	34.82	8.57	26.25
312	75	14	223	34.97	8.60	26.37
313	75	14	224	35.13	8.64	26.49
314	75	14	225	35.29	8.68	26.61
315	75	14	226	35.45	8.72	26.73
316	75	14	227	35.60	8.76	26.84
317	75	14	228	35.76	8.80	26.96
318	75	14	229	35.91	8.83	27.08
319	75	14	230	36.07	8.87	27.20
320	75	14	231	36.23	8.91	27.32
321	75	14	232	36.38	8.95	27.43
322	75	14	233	36.54	8.99	27.55
323	75	14	234	36.70	9.03	27.67
324	75	14	235	36.86	9.07	27.79
325	75	14	236	37.01	9.10	27.91
326	75	14	237	37.16	9.14	28.02
327	75	14	238	37.32	9.18	28.14
328	75	14	239	37.48	9.22	28.26
329	75	14	240	37.64	9.26	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	37.80	9.30	28.50
331	75	14	242	37.95	9.34	28.61
332	75	14	243	38.10	9.37	28.73
333	75	14	244	38.26	9.41	28.85
334	75	14	245	38.42	9.45	28.97
335	75	14	246	38.58	9.49	29.09
336	75	14	247	38.73	9.53	29.20
337	75	14	248	38.89	9.57	29.32
338	75	14	249	39.04	9.60	29.44
339	75	14	250	39.20	9.64	29.56
340	75	14	251	39.36	9.68	29.68
341	75	14	252	39.51	9.72	29.79
342	75	14	253	39.67	9.76	29.91
343	75	14	254	39.83	9.80	30.03
344	75	14	255	39.99	9.84	30.15
345	75	14	256	40.14	9.87	30.27
346	75	14	257	40.29	9.91	30.38
347	75	14	258	40.45	9.95	30.50
348	75	14	259	40.61	9.99	30.62
349	75	14	260	40.77	10.03	30.74
350	75	14	261	40.93	10.07	30.86
351	75	14	262	41.08	10.11	30.97
352	75	14	263	41.23	10.14	31.09
353	75	14	264	41.39	10.18	31.21
354	75	14	265	41.55	10.22	31.33
355	75	14	266	41.71	10.26	31.45
356	75	14	267	41.86	10.30	31.56
357	75	14	268	42.02	10.34	31.68
358	75	14	269	42.17	10.37	31.80
359	75	14	270	42.33	10.41	31.92
360	75	14	271	42.49	10.45	32.04
361	75	14	272	42.64	10.49	32.15
362	75	14	273	42.80	10.53	32.27
363	75	14	274	42.96	10.57	32.39
364	75	14	275	43.12	10.61	32.51
365	75	14	276	43.27	10.64	32.63
366	75	14	277	43.42	10.68	32.74
367	75	14	278	43.58	10.72	32.86
368	75	14	279	43.74	10.76	32.98
369	75	14	280	43.90	10.80	33.10
370	75	14	281	44.06	10.84	33.22
371	75	14	282	44.21	10.88	33.33
372	75	14	283	44.36	10.91	33.45
373	75	14	284	44.52	10.95	33.57
374	75	14	285	44.68	10.99	33.69
375	75	14	286	44.84	11.03	33.81
376	75	14	287	44.99	11.07	33.92
377	75	14	288	45.15	11.11	34.04
378	75	14	289	45.30	11.14	34.16
379	75	14	290	45.46	11.18	34.28
380	75	14	291	45.62	11.22	34.40
381	75	14	292	45.77	11.26	34.51
382	75	14	293	45.93	11.30	34.63
383	75	14	294	46.09	11.34	34.75
384	75	14	295	46.25	11.38	34.87

▼ 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	46.40	11.41	34.99
386	75	14	297	46.55	11.45	35.10
387	75	14	298	46.71	11.49	35.22
388	75	14	299	46.87	11.53	35.34
389	75	14	300	47.03	11.57	35.46
390	75	14	301	47.19	11.61	35.58
391	75	14	302	47.34	11.65	35.69
392	75	14	303	47.49	11.68	35.81
393	75	14	304	47.65	11.72	35.93
394	75	14	305	47.81	11.76	36.05
395	75	14	306	47.97	11.80	36.17
396	75	14	307	48.12	11.84	36.28
397	75	14	308	48.28	11.88	36.40
398	75	14	309	48.43	11.91	36.52
399	75	14	310	48.59	11.95	36.64
400	75	14	311	48.75	11.99	36.76
401	75	14	312	48.90	12.03	36.87
402	75	14	313	49.06	12.07	36.99
403	75	14	314	49.22	12.11	37.11
404	75	14	315	49.38	12.15	37.23
405	75	14	316	49.53	12.18	37.35
406	75	14	317	49.68	12.22	37.46
407	75	14	318	49.84	12.26	37.58
408	75	14	319	50.00	12.30	37.70
409	75	14	320	50.16	12.34	37.82
410	75	14	321	50.32	12.38	37.94
411	75	14	322	50.47	12.42	38.05
412	75	14	323	50.62	12.45	38.17
413	75	14	324	50.78	12.49	38.29
414	75	14	325	50.94	12.53	38.41
415	75	14	326	51.10	12.57	38.53
416	75	14	327	51.25	12.61	38.64
417	75	14	328	51.41	12.65	38.76
418	75	14	329	51.56	12.68	38.88
419	75	14	330	51.72	12.72	39.00
420	75	14	331	51.88	12.76	39.12
421	75	14	332	52.03	12.80	39.23
422	75	14	333	52.19	12.84	39.35
423	75	14	334	52.35	12.88	39.47
424	75	14	335	52.51	12.92	39.59
425	75	14	336	52.66	12.95	39.71
426	75	14	337	52.81	12.99	39.82
427	75	14	338	52.97	13.03	39.94
428	75	14	339	53.13	13.07	40.06
429	75	14	340	53.29	13.11	40.18
430	75	14	341	53.45	13.15	40.30
431	75	14	342	53.60	13.19	40.41
432	75	14	343	53.75	13.22	40.53
433	75	14	344	53.91	13.26	40.65
434	75	14	345	54.07	13.30	40.77
435	75	14	346	54.23	13.34	40.89
436	75	14	347	54.38	13.38	41.00
437	75	14	348	54.54	13.42	41.12
438	75	14	349	54.69	13.45	41.24
439	75	14	350	54.85	13.49	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	55.01	13.53	41.48
441	75	14	352	55.16	13.57	41.59
442	75	14	353	55.32	13.61	41.71
443	75	14	354	55.48	13.65	41.83
444	75	14	355	55.64	13.69	41.95
445	75	14	356	55.79	13.72	42.07
446	75	14	357	55.94	13.76	42.18
447	75	14	358	56.10	13.80	42.30
448	75	14	359	56.26	13.84	42.42
449	75	14	360	56.42	13.88	42.54
450	75	14	361	56.58	13.92	42.66
451	75	14	362	56.73	13.96	42.77
452	75	14	363	56.88	13.99	42.89
453	75	14	364	57.04	14.03	43.01
454	75	14	365	57.20	14.07	43.13
455	75	14	366	57.36	14.11	43.25
456	75	14	367	57.51	14.15	43.36
457	75	14	368	57.67	14.19	43.48
458	75	14	369	57.82	14.22	43.60
459	75	14	370	57.98	14.26	43.72
460	75	14	371	58.14	14.30	43.84
461	75	14	372	58.29	14.34	43.95
462	75	14	373	58.45	14.38	44.07
463	75	14	374	58.61	14.42	44.19
464	75	14	375	58.77	14.46	44.31
465	75	14	376	58.92	14.49	44.43
466	75	14	377	59.07	14.53	44.54
467	75	14	378	59.23	14.57	44.66
468	75	14	379	59.39	14.61	44.78
469	75	14	380	59.55	14.65	44.90
470	75	14	381	59.71	14.69	45.02
471	75	14	382	59.86	14.73	45.13
472	75	14	383	60.01	14.76	45.25
473	75	14	384	60.17	14.80	45.37
474	75	14	385	60.33	14.84	45.49
475	75	14	386	60.49	14.88	45.61
476	75	14	387	60.64	14.92	45.72
477	75	14	388	60.80	14.96	45.84
478	75	14	389	60.95	14.99	45.96
479	75	14	390	61.11	15.03	46.08
480	75	14	391	61.27	15.07	46.20
481	75	14	392	61.42	15.11	46.31
482	75	14	393	61.58	15.15	46.43
483	75	14	394	61.74	15.19	46.55
484	75	14	395	61.90	15.23	46.67
485	75	14	396	62.05	15.26	46.79
486	75	14	397	62.20	15.30	46.90
487	75	14	398	62.36	15.34	47.02
488	75	14	399	62.52	15.38	47.14
489	75	14	400	62.68	15.42	47.26
490	75	14	401	62.84	15.46	47.38
491	75	14	402	62.99	15.50	47.49
492	75	14	403	63.14	15.53	47.61
493	75	14	404	63.30	15.57	47.73
494	75	14	405	63.46	15.61	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	63.62	15.65	47.97
496	75	14	407	63.77	15.69	48.08
497	75	14	408	63.93	15.73	48.20
498	75	14	409	64.08	15.76	48.32
499	75	14	410	64.24	15.80	48.44
500	75	14	411	64.40	15.84	48.56
501	75	14	412	64.55	15.88	48.67
502	75	14	413	64.71	15.92	48.79
503	75	14	414	64.87	15.96	48.91
504	75	14	415	65.03	16.00	49.03
505	75	14	416	65.18	16.03	49.15
506	75	14	417	65.33	16.07	49.26
507	75	14	418	65.49	16.11	49.38
508	75	14	419	65.65	16.15	49.50
509	75	14	420	65.81	16.19	49.62
510	75	14	421	65.97	16.23	49.74
511	75	14	422	66.12	16.27	49.85
512	75	14	423	66.27	16.30	49.97
513	75	14	424	66.43	16.34	50.09
514	75	14	425	66.59	16.38	50.21
515	75	14	426	66.75	16.42	50.33
516	75	14	427	66.90	16.46	50.44
517	75	14	428	67.06	16.50	50.56
518	75	14	429	67.21	16.53	50.68
519	75	14	430	67.37	16.57	50.80
520	75	14	431	67.53	16.61	50.92
521	75	14	432	67.68	16.65	51.03
522	75	14	433	67.84	16.69	51.15
523	75	14	434	68.00	16.73	51.27
524	75	14	435	68.16	16.77	51.39
525	75	14	436	68.31	16.80	51.51
526	75	14	437	68.46	16.84	51.62
527	75	14	438	68.62	16.88	51.74
528	75	14	439	68.78	16.92	51.86
529	75	14	440	68.94	16.96	51.98
530	75	14	441	69.10	17.00	52.10
531	75	14	442	69.25	17.04	52.21
532	75	14	443	69.40	17.07	52.33
533	75	14	444	69.56	17.11	52.45
534	75	14	445	69.72	17.15	52.57
535	75	14	446	69.88	17.19	52.69
536	75	14	447	70.03	17.23	52.80
537	75	14	448	70.19	17.27	52.92
538	75	14	449	70.34	17.30	53.04
539	75	14	450	70.50	17.34	53.16
540	75	14	451	70.66	17.38	53.28
541	75	14	452	70.81	17.42	53.39
542	75	14	453	70.97	17.46	53.51
543	75	14	454	71.13	17.50	53.63
544	75	14	455	71.29	17.54	53.75
545	75	14	456	71.44	17.57	53.87
546	75	14	457	71.59	17.61	53.98
547	75	14	458	71.75	17.65	54.10
548	75	14	459	71.91	17.69	54.22
549	75	14	460	72.07	17.73	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	72.23	17.77	54.46
551	75	14	462	72.38	17.81	54.57
552	75	14	463	72.53	17.84	54.69
553	75	14	464	72.69	17.88	54.81
554	75	14	465	72.85	17.92	54.93
555	75	14	466	73.01	17.96	55.05
556	75	14	467	73.16	18.00	55.16
557	75	14	468	73.32	18.04	55.28
558	75	14	469	73.47	18.07	55.40
559	75	14	470	73.63	18.11	55.52
560	75	14	471	73.79	18.15	55.64
561	75	14	472	73.94	18.19	55.75
562	75	14	473	74.10	18.23	55.87
563	75	14	474	74.26	18.27	55.99
564	75	14	475	74.42	18.31	56.11
565	75	14	476	74.57	18.34	56.23
566	75	14	477	74.72	18.38	56.34
567	75	14	478	74.88	18.42	56.46
568	75	14	479	75.04	18.46	56.58
569	75	14	480	75.20	18.50	56.70
570	75	14	481	75.36	18.54	56.82
571	75	14	482	75.51	18.58	56.93
572	75	14	483	75.66	18.61	57.05
573	75	14	484	75.82	18.65	57.17
574	75	14	485	75.98	18.69	57.29
575	75	14	486	76.14	18.73	57.41
576	75	14	487	76.29	18.77	57.52
577	75	14	488	76.45	18.81	57.64
578	75	14	489	76.60	18.84	57.76
579	75	14	490	76.76	18.88	57.88
580	75	14	491	76.92	18.92	58.00
581	75	14	492	77.07	18.96	58.11
582	75	14	493	77.23	19.00	58.23
583	75	14	494	77.39	19.04	58.35
584	75	14	495	77.55	19.08	58.47
585	75	14	496	77.63	19.10	58.53

If the employee's gross pay is over £585, go to page 49

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

Use this table for

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

Do not use this table for

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

Completing Deductions Working Sheet, form P11 or substitute

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

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

The figures in the left hand column of each table show steps between the 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	0.94	0.23	0.71
393	325	60	8	1.56	0.38	1.18
397	325	60	12	2.19	0.54	1.65
401	325	60	16	2.81	0.69	2.12
405	325	60	20	3.45	0.85	2.60
409	325	60	24	4.07	1.00	3.07
413	325	60	28	4.69	1.15	3.54
417	325	60	32	5.32	1.31	4.01
421	325	60	36	5.94	1.46	4.48
425	325	60	40	6.58	1.62	4.96
429	325	60	44	7.20	1.77	5.43
433	325	60	48	7.82	1.92	5.90
437	325	60	52	8.45	2.08	6.37
441	325	60	56	9.07	2.23	6.84
445	325	60	60	9.71	2.39	7.32
449	325	60	64	10.33	2.54	7.79
453	325	60	68	10.95	2.69	8.26
457	325	60	72	11.58	2.85	8.73
461	325	60	76	12.20	3.00	9.20

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

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

Monthly table

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
905	325	60	520	81.70	20.10	61.60
909	325	60	524	82.32	20.25	62.07
913	325	60	528	82.94	20.40	62.54
917	325	60	532	83.57	20.56	63.01
921	325	60	536	84.19	20.71	63.48
925	325	60	540	84.83	20.87	63.96
929	325	60	544	85.45	21.02	64.43
933	325	60	548	86.07	21.17	64.90
937	325	60	552	86.70	21.33	65.37
941	325	60	556	87.32	21.48	65.84
945	325	60	560	87.96	21.64	66.32
949	325	60	564	88.58	21.79	66.79
953	325	60	568	89.20	21.94	67.26
957	325	60	572	89.83	22.10	67.73
961	325	60	576	90.45	22.25	68.20
965	325	60	580	91.09	22.41	68.68
969	325	60	584	91.71	22.56	69.15
973	325	60	588	92.33	22.71	69.62
977	325	60	592	92.96	22.87	70.09
981	325	60	596	93.58	23.02	70.56
985	325	60	600	94.22	23.18	71.04
989	325	60	604	94.84	23.33	71.51
993	325	60	608	95.46	23.48	71.98
997	325	60	612	96.09	23.64	72.45
1001	325	60	616	96.71	23.79	72.92
1005	325	60	620	97.35	23.95	73.40
1009	325	60	624	97.97	24.10	73.87
1013	325	60	628	98.59	24.25	74.34
1017	325	60	632	99.22	24.41	74.81
1021	325	60	636	99.84	24.56	75.28
1025	325	60	640	100.48	24.72	75.76
1029	325	60	644	101.10	24.87	76.23
1033	325	60	648	101.72	25.02	76.70
1037	325	60	652	102.35	25.18	77.17
1041	325	60	656	102.97	25.33	77.64
1045	325	60	660	103.61	25.49	78.12
1049	325	60	664	104.23	25.64	78.59
1053	325	60	668	104.85	25.79	79.06
1057	325	60	672	105.48	25.95	79.53
1061	325	60	676	106.10	26.10	80.00
1065	325	60	680	106.74	26.26	80.48
1069	325	60	684	107.36	26.41	80.95
1073	325	60	688	107.98	26.56	81.42
1077	325	60	692	108.61	26.72	81.89
1081	325	60	696	109.23	26.87	82.36
1085	325	60	700	109.87	27.03	82.84
1089	325	60	704	110.49	27.18	83.31
1093	325	60	708	111.11	27.33	83.78
1097	325	60	712	111.74	27.49	84.25
1101	325	60	716	112.36	27.64	84.72
1105	325	60	720	113.00	27.80	85.20
1109	325	60	724	113.62	27.95	85.67
1113	325	60	728	114.24	28.10	86.14
1117	325	60	732	114.87	28.26	86.61
1121	325	60	736	115.49	28.41	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	116.13	28.57	87.56
1129	325	60	744	116.75	28.72	88.03
1133	325	60	748	117.37	28.87	88.50
1137	325	60	752	118.00	29.03	88.97
1141	325	60	756	118.62	29.18	89.44
1145	325	60	760	119.26	29.34	89.92
1149	325	60	764	119.88	29.49	90.39
1153	325	60	768	120.50	29.64	90.86
1157	325	60	772	121.13	29.80	91.33
1161	325	60	776	121.75	29.95	91.80
1165	325	60	780	122.39	30.11	92.28
1169	325	60	784	123.01	30.26	92.75
1173	325	60	788	123.63	30.41	93.22
1177	325	60	792	124.26	30.57	93.69
1181	325	60	796	124.88	30.72	94.16
1185	325	60	800	125.52	30.88	94.64
1189	325	60	804	126.14	31.03	95.11
1193	325	60	808	126.76	31.18	95.58
1197	325	60	812	127.39	31.34	96.05
1201	325	60	816	128.01	31.49	96.52
1205	325	60	820	128.65	31.65	97.00
1209	325	60	824	129.27	31.80	97.47
1213	325	60	828	129.89	31.95	97.94
1217	325	60	832	130.52	32.11	98.41
1221	325	60	836	131.14	32.26	98.88
1225	325	60	840	131.78	32.42	99.36
1229	325	60	844	132.40	32.57	99.83
1233	325	60	848	133.02	32.72	100.30
1237	325	60	852	133.65	32.88	100.77
1241	325	60	856	134.27	33.03	101.24
1245	325	60	860	134.91	33.19	101.72
1249	325	60	864	135.53	33.34	102.19
1253	325	60	868	136.15	33.49	102.66
1257	325	60	872	136.78	33.65	103.13
1261	325	60	876	137.40	33.80	103.60
1265	325	60	880	138.04	33.96	104.08
1269	325	60	884	138.66	34.11	104.55
1273	325	60	888	139.28	34.26	105.02
1277	325	60	892	139.91	34.42	105.49
1281	325	60	896	140.53	34.57	105.96
1285	325	60	900	141.17	34.73	106.44
1289	325	60	904	141.79	34.88	106.91
1293	325	60	908	142.41	35.03	107.38
1297	325	60	912	143.04	35.19	107.85
1301	325	60	916	143.66	35.34	108.32
1305	325	60	920	144.30	35.50	108.80
1309	325	60	924	144.92	35.65	109.27
1313	325	60	928	145.54	35.80	109.74
1317	325	60	932	146.17	35.96	110.21
1321	325	60	936	146.79	36.11	110.68
1325	325	60	940	147.43	36.27	111.16
1329	325	60	944	148.05	36.42	111.63
1333	325	60	948	148.67	36.57	112.10
1337	325	60	952	149.30	36.73	112.57
1341	325	60	956	149.92	36.88	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	150.56	37.04	113.52
1349	325	60	964	151.18	37.19	113.99
1353	325	60	968	151.80	37.34	114.46
1357	325	60	972	152.43	37.50	114.93
1361	325	60	976	153.05	37.65	115.40
1365	325	60	980	153.69	37.81	115.88
1369	325	60	984	154.31	37.96	116.35
1373	325	60	988	154.93	38.11	116.82
1377	325	60	992	155.56	38.27	117.29
1381	325	60	996	156.18	38.42	117.76
1385	325	60	1000	156.82	38.58	118.24
1389	325	60	1004	157.44	38.73	118.71
1393	325	60	1008	158.06	38.88	119.18
1397	325	60	1012	158.69	39.04	119.65
1401	325	60	1016	159.31	39.19	120.12
1405	325	60	1020	159.95	39.35	120.60
1409	325	60	1024	160.57	39.50	121.07
1413	325	60	1028	161.19	39.65	121.54
1417	325	60	1032	161.82	39.81	122.01
1421	325	60	1036	162.44	39.96	122.48
1425	325	60	1040	163.08	40.12	122.96
1429	325	60	1044	163.70	40.27	123.43
1433	325	60	1048	164.32	40.42	123.90
1437	325	60	1052	164.95	40.58	124.37
1441	325	60	1056	165.57	40.73	124.84
1445	325	60	1060	166.21	40.89	125.32
1449	325	60	1064	166.83	41.04	125.79
1453	325	60	1068	167.45	41.19	126.26
1457	325	60	1072	168.08	41.35	126.73
1461	325	60	1076	168.70	41.50	127.20
1465	325	60	1080	169.34	41.66	127.68
1469	325	60	1084	169.96	41.81	128.15
1473	325	60	1088	170.58	41.96	128.62
1477	325	60	1092	171.21	42.12	129.09
1481	325	60	1096	171.83	42.27	129.56
1485	325	60	1100	172.47	42.43	130.04
1489	325	60	1104	173.09	42.58	130.51
1493	325	60	1108	173.71	42.73	130.98
1497	325	60	1112	174.34	42.89	131.45
1501	325	60	1116	174.96	43.04	131.92
1505	325	60	1120	175.60	43.20	132.40
1509	325	60	1124	176.22	43.35	132.87
1513	325	60	1128	176.84	43.50	133.34
1517	325	60	1132	177.47	43.66	133.81
1521	325	60	1136	178.09	43.81	134.28
1525	325	60	1140	178.73	43.97	134.76
1529	325	60	1144	179.35	44.12	135.23
1533	325	60	1148	179.97	44.27	135.70
1537	325	60	1152	180.60	44.43	136.17
1541	325	60	1156	181.22	44.58	136.64
1545	325	60	1160	181.86	44.74	137.12
1549	325	60	1164	182.48	44.89	137.59
1553	325	60	1168	183.10	45.04	138.06
1557	325	60	1172	183.73	45.20	138.53
1561	325	60	1176	184.35	45.35	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	184.99	45.51	139.48
1569	325	60	1184	185.61	45.66	139.95
1573	325	60	1188	186.23	45.81	140.42
1577	325	60	1192	186.86	45.97	140.89
1581	325	60	1196	187.48	46.12	141.36
1585	325	60	1200	188.12	46.28	141.84
1589	325	60	1204	188.74	46.43	142.31
1593	325	60	1208	189.36	46.58	142.78
1597	325	60	1212	189.99	46.74	143.25
1601	325	60	1216	190.61	46.89	143.72
1605	325	60	1220	191.25	47.05	144.20
1609	325	60	1224	191.87	47.20	144.67
1613	325	60	1228	192.49	47.35	145.14
1617	325	60	1232	193.12	47.51	145.61
1621	325	60	1236	193.74	47.66	146.08
1625	325	60	1240	194.38	47.82	146.56
1629	325	60	1244	195.00	47.97	147.03
1633	325	60	1248	195.62	48.12	147.50
1637	325	60	1252	196.25	48.28	147.97
1641	325	60	1256	196.87	48.43	148.44
1645	325	60	1260	197.51	48.59	148.92
1649	325	60	1264	198.13	48.74	149.39
1653	325	60	1268	198.75	48.89	149.86
1657	325	60	1272	199.38	49.05	150.33
1661	325	60	1276	200.00	49.20	150.80
1665	325	60	1280	200.64	49.36	151.28
1669	325	60	1284	201.26	49.51	151.75
1673	325	60	1288	201.88	49.66	152.22
1677	325	60	1292	202.51	49.82	152.69
1681	325	60	1296	203.13	49.97	153.16
1685	325	60	1300	203.77	50.13	153.64
1689	325	60	1304	204.39	50.28	154.11
1693	325	60	1308	205.01	50.43	154.58
1697	325	60	1312	205.64	50.59	155.05
1701	325	60	1316	206.26	50.74	155.52
1705	325	60	1320	206.90	50.90	156.00
1709	325	60	1324	207.52	51.05	156.47
1713	325	60	1328	208.14	51.20	156.94
1717	325	60	1332	208.77	51.36	157.41
1721	325	60	1336	209.39	51.51	157.88
1725	325	60	1340	210.03	51.67	158.36
1729	325	60	1344	210.65	51.82	158.83
1733	325	60	1348	211.27	51.97	159.30
1737	325	60	1352	211.90	52.13	159.77
1741	325	60	1356	212.52	52.28	160.24
1745	325	60	1360	213.16	52.44	160.72
1749	325	60	1364	213.78	52.59	161.19
1753	325	60	1368	214.40	52.74	161.66
1757	325	60	1372	215.03	52.90	162.13
1761	325	60	1376	215.65	53.05	162.60
1765	325	60	1380	216.29	53.21	163.08
1769	325	60	1384	216.91	53.36	163.55
1773	325	60	1388	217.53	53.51	164.02
1777	325	60	1392	218.16	53.67	164.49
1781	325	60	1396	218.78	53.82	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	219.42	53.98	165.44
1789	325	60	1404	220.04	54.13	165.91
1793	325	60	1408	220.66	54.28	166.38
1797	325	60	1412	221.29	54.44	166.85
1801	325	60	1416	221.91	54.59	167.32
1805	325	60	1420	222.55	54.75	167.80
1809	325	60	1424	223.17	54.90	168.27
1813	325	60	1428	223.79	55.05	168.74
1817	325	60	1432	224.42	55.21	169.21
1821	325	60	1436	225.04	55.36	169.68
1825	325	60	1440	225.68	55.52	170.16
1829	325	60	1444	226.30	55.67	170.63
1833	325	60	1448	226.92	55.82	171.10
1837	325	60	1452	227.55	55.98	171.57
1841	325	60	1456	228.17	56.13	172.04
1845	325	60	1460	228.81	56.29	172.52
1849	325	60	1464	229.43	56.44	172.99
1853	325	60	1468	230.05	56.59	173.46
1857	325	60	1472	230.68	56.75	173.93
1861	325	60	1476	231.30	56.90	174.40
1865	325	60	1480	231.94	57.06	174.88
1869	325	60	1484	232.56	57.21	175.35
1873	325	60	1488	233.18	57.36	175.82
1877	325	60	1492	233.81	57.52	176.29
1881	325	60	1496	234.43	57.67	176.76
1885	325	60	1500	235.07	57.83	177.24
1889	325	60	1504	235.69	57.98	177.71
1893	325	60	1508	236.31	58.13	178.18
1897	325	60	1512	236.94	58.29	178.65
1901	325	60	1516	237.56	58.44	179.12
1905	325	60	1520	238.20	58.60	179.60
1909	325	60	1524	238.82	58.75	180.07
1913	325	60	1528	239.44	58.90	180.54
1917	325	60	1532	240.07	59.06	181.01
1921	325	60	1536	240.69	59.21	181.48
1925	325	60	1540	241.33	59.37	181.96
1929	325	60	1544	241.95	59.52	182.43
1933	325	60	1548	242.57	59.67	182.90
1937	325	60	1552	243.20	59.83	183.37
1941	325	60	1556	243.82	59.98	183.84
1945	325	60	1560	244.46	60.14	184.32
1949	325	60	1564	245.08	60.29	184.79
1953	325	60	1568	245.70	60.44	185.26
1957	325	60	1572	246.33	60.60	185.73
1961	325	60	1576	246.95	60.75	186.20
1965	325	60	1580	247.59	60.91	186.68
1969	325	60	1584	248.21	61.06	187.15
1973	325	60	1588	248.83	61.21	187.62
1977	325	60	1592	249.46	61.37	188.09
1981	325	60	1596	250.08	61.52	188.56
1985	325	60	1600	250.72	61.68	189.04
1989	325	60	1604	251.34	61.83	189.51
1993	325	60	1608	251.96	61.98	189.98
1997	325	60	1612	252.59	62.14	190.45
2001	325	60	1616	253.21	62.29	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	253.85	62.45	191.40
2009	325	60	1624	254.47	62.60	191.87
2013	325	60	1628	255.09	62.75	192.34
2017	325	60	1632	255.72	62.91	192.81
2021	325	60	1636	256.34	63.06	193.28
2025	325	60	1640	256.98	63.22	193.76
2029	325	60	1644	257.60	63.37	194.23
2033	325	60	1648	258.22	63.52	194.70
2037	325	60	1652	258.85	63.68	195.17
2041	325	60	1656	259.47	63.83	195.64
2045	325	60	1660	260.11	63.99	196.12
2049	325	60	1664	260.73	64.14	196.59
2053	325	60	1668	261.35	64.29	197.06
2057	325	60	1672	261.98	64.45	197.53
2061	325	60	1676	262.60	64.60	198.00
2065	325	60	1680	263.24	64.76	198.48
2069	325	60	1684	263.86	64.91	198.95
2073	325	60	1688	264.48	65.06	199.42
2077	325	60	1692	265.11	65.22	199.89
2081	325	60	1696	265.73	65.37	200.36
2085	325	60	1700	266.37	65.53	200.84
2089	325	60	1704	266.99	65.68	201.31
2093	325	60	1708	267.61	65.83	201.78
2097	325	60	1712	268.24	65.99	202.25
2101	325	60	1716	268.86	66.14	202.72
2105	325	60	1720	269.50	66.30	203.20
2109	325	60	1724	270.12	66.45	203.67
2113	325	60	1728	270.74	66.60	204.14
2117	325	60	1732	271.37	66.76	204.61
2121	325	60	1736	271.99	66.91	205.08
2125	325	60	1740	272.63	67.07	205.56
2129	325	60	1744	273.25	67.22	206.03
2133	325	60	1748	273.87	67.37	206.50
2137	325	60	1752	274.50	67.53	206.97
2141	325	60	1756	275.12	67.68	207.44
2145	325	60	1760	275.76	67.84	207.92
2149	325	60	1764	276.38	67.99	208.39
2153	325	60	1768	277.00	68.14	208.86
2157	325	60	1772	277.63	68.30	209.33
2161	325	60	1776	278.25	68.45	209.80
2165	325	60	1780	278.89	68.61	210.28
2169	325	60	1784	279.51	68.76	210.75
2173	325	60	1788	280.13	68.91	211.22
2177	325	60	1792	280.76	69.07	211.69
2181	325	60	1796	281.38	69.22	212.16
2185	325	60	1800	282.02	69.38	212.64
2189	325	60	1804	282.64	69.53	213.11
2193	325	60	1808	283.26	69.68	213.58
2197	325	60	1812	283.89	69.84	214.05
2201	325	60	1816	284.51	69.99	214.52
2205	325	60	1820	285.15	70.15	215.00
2209	325	60	1824	285.77	70.30	215.47
2213	325	60	1828	286.39	70.45	215.94
2217	325	60	1832	287.02	70.61	216.41
2221	325	60	1836	287.64	70.76	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	288.28	70.92	217.36
2229	325	60	1844	288.90	71.07	217.83
2233	325	60	1848	289.52	71.22	218.30
2237	325	60	1852	290.15	71.38	218.77
2241	325	60	1856	290.77	71.53	219.24
2245	325	60	1860	291.41	71.69	219.72
2249	325	60	1864	292.03	71.84	220.19
2253	325	60	1868	292.65	71.99	220.66
2257	325	60	1872	293.28	72.15	221.13
2261	325	60	1876	293.90	72.30	221.60
2265	325	60	1880	294.54	72.46	222.08
2269	325	60	1884	295.16	72.61	222.55
2273	325	60	1888	295.78	72.76	223.02
2277	325	60	1892	296.41	72.92	223.49
2281	325	60	1896	297.03	73.07	223.96
2285	325	60	1900	297.67	73.23	224.44
2289	325	60	1904	298.29	73.38	224.91
2293	325	60	1908	298.91	73.53	225.38
2297	325	60	1912	299.54	73.69	225.85
2301	325	60	1916	300.16	73.84	226.32
2305	325	60	1920	300.80	74.00	226.80
2309	325	60	1924	301.42	74.15	227.27
2313	325	60	1928	302.04	74.30	227.74
2317	325	60	1932	302.67	74.46	228.21
2321	325	60	1936	303.29	74.61	228.68
2325	325	60	1940	303.93	74.77	229.16
2329	325	60	1944	304.55	74.92	229.63
2333	325	60	1948	305.17	75.07	230.10
2337	325	60	1952	305.80	75.23	230.57
2341	325	60	1956	306.42	75.38	231.04
2345	325	60	1960	307.06	75.54	231.52
2349	325	60	1964	307.68	75.69	231.99
2353	325	60	1968	308.30	75.84	232.46
2357	325	60	1972	308.93	76.00	232.93
2361	325	60	1976	309.55	76.15	233.40
2365	325	60	1980	310.19	76.31	233.88
2369	325	60	1984	310.81	76.46	234.35
2373	325	60	1988	311.43	76.61	234.82
2377	325	60	1992	312.06	76.77	235.29
2381	325	60	1996	312.68	76.92	235.76
2385	325	60	2000	313.32	77.08	236.24
2389	325	60	2004	313.94	77.23	236.71
2393	325	60	2008	314.56	77.38	237.18
2397	325	60	2012	315.19	77.54	237.65
2401	325	60	2016	315.81	77.69	238.12
2405	325	60	2020	316.45	77.85	238.60
2409	325	60	2024	317.07	78.00	239.07
2413	325	60	2028	317.69	78.15	239.54
2417	325	60	2032	318.32	78.31	240.01
2421	325	60	2036	318.94	78.46	240.48
2425	325	60	2040	319.58	78.62	240.96
2429	325	60	2044	320.20	78.77	241.43
2433	325	60	2048	320.82	78.92	241.90
2437	325	60	2052	321.45	79.08	242.37
2441	325	60	2056	322.07	79.23	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	322.71	79.39	243.32
2449	325	60	2064	323.33	79.54	243.79
2453	325	60	2068	323.95	79.69	244.26
2457	325	60	2072	324.58	79.85	244.73
2461	325	60	2076	325.20	80.00	245.20
2465	325	60	2080	325.84	80.16	245.68
2469	325	60	2084	326.46	80.31	246.15
2473	325	60	2088	327.08	80.46	246.62
2477	325	60	2092	327.71	80.62	247.09
2481	325	60	2096	328.33	80.77	247.56
2485	325	60	2100	328.97	80.93	248.04
2489	325	60	2104	329.59	81.08	248.51
2493	325	60	2108	330.21	81.23	248.98
2497	325	60	2112	330.84	81.39	249.45
2501	325	60	2116	331.46	81.54	249.92
2505	325	60	2120	332.10	81.70	250.40
2509	325	60	2124	332.72	81.85	250.87
2513	325	60	2128	333.34	82.00	251.34
2517	325	60	2132	333.97	82.16	251.81
2521	325	60	2136	334.59	82.31	252.28
2525	325	60	2140	335.23	82.47	252.76
2529	325	60	2144	335.85	82.62	253.23
2533	325	60	2148	336.32	82.74	253.58
2535	325	60	2150	336.47	82.77	253.70

If the employee's gross pay is over £2535, go to page 49

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

Use this table for

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

Completing Deductions Working Sheet, form P11 or substitute

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in column 1d of the table to column 1d of form P11. These figures represent the total of employer only contributions payable.

- you may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable
£	£	£	£	£ P
Up to and including 74.99	No NIC Liability, make no entries on forms P11 and P14			
75	75	0	0	0.00
76	75	1	0	0.00
77	75	2	0	0.00
78	75	3	0	0.00
79	75	4	0	0.00
80	75	5	0	0.00
81	75	6	0	0.00
82	75	7	0	0.00
83	75	8	0	0.00
84	75	9	0	0.00
85	75	10	0	0.00
86	75	11	0	0.00
87	75	12	0	0.00
88	75	13	0	0.00
89	75	14	0	0.00
90	75	14	1	0.18
91	75	14	2	0.29
92	75	14	3	0.41
93	75	14	4	0.53
94	75	14	5	0.65
95	75	14	6	0.77
96	75	14	7	0.88
97	75	14	8	1.00
98	75	14	9	1.12
99	75	14	10	1.24
100	75	14	11	1.36
101	75	14	12	1.47
102	75	14	13	1.59
103	75	14	14	1.71
104	75	14	15	1.83
105	75	14	16	1.95
106	75	14	17	2.06
107	75	14	18	2.18
108	75	14	19	2.30
109	75	14	20	2.42

Weekly table

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

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

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 and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
220	75	14	131	15.52
221	75	14	132	15.63
222	75	14	133	15.75
223	75	14	134	15.87
224	75	14	135	15.99
225	75	14	136	16.11
226	75	14	137	16.22
227	75	14	138	16.34
228	75	14	139	16.46
229	75	14	140	16.58
230	75	14	141	16.70
231	75	14	142	16.81
232	75	14	143	16.93
233	75	14	144	17.05
234	75	14	145	17.17
235	75	14	146	17.29
236	75	14	147	17.40
237	75	14	148	17.52
238	75	14	149	17.64
239	75	14	150	17.76
240	75	14	151	17.88
241	75	14	152	17.99
242	75	14	153	18.11
243	75	14	154	18.23
244	75	14	155	18.35
245	75	14	156	18.47
246	75	14	157	18.58
247	75	14	158	18.70
248	75	14	159	18.82
249	75	14	160	18.94
250	75	14	161	19.06
251	75	14	162	19.17
252	75	14	163	19.29
253	75	14	164	19.41
254	75	14	165	19.53
255	75	14	166	19.65
256	75	14	167	19.76
257	75	14	168	19.88
258	75	14	169	20.00
259	75	14	170	20.12
260	75	14	171	20.24
261	75	14	172	20.35
262	75	14	173	20.47
263	75	14	174	20.59
264	75	14	175	20.71
265	75	14	176	20.83
266	75	14	177	20.94
267	75	14	178	21.06
268	75	14	179	21.18
269	75	14	180	21.30
270	75	14	181	21.42
271	75	14	182	21.53
272	75	14	183	21.65
273	75	14	184	21.77
274	75	14	185	21.89

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
275	75	14	186	22.01
276	75	14	187	22.12
277	75	14	188	22.24
278	75	14	189	22.36
279	75	14	190	22.48
280	75	14	191	22.60
281	75	14	192	22.71
282	75	14	193	22.83
283	75	14	194	22.95
284	75	14	195	23.07
285	75	14	196	23.19
286	75	14	197	23.30
287	75	14	198	23.42
288	75	14	199	23.54
289	75	14	200	23.66
290	75	14	201	23.78
291	75	14	202	23.89
292	75	14	203	24.01
293	75	14	204	24.13
294	75	14	205	24.25
295	75	14	206	24.37
296	75	14	207	24.48
297	75	14	208	24.60
298	75	14	209	24.72
299	75	14	210	24.84
300	75	14	211	24.96
301	75	14	212	25.07
302	75	14	213	25.19
303	75	14	214	25.31
304	75	14	215	25.43
305	75	14	216	25.55
306	75	14	217	25.66
307	75	14	218	25.78
308	75	14	219	25.90
309	75	14	220	26.02
310	75	14	221	26.14
311	75	14	222	26.25
312	75	14	223	26.37
313	75	14	224	26.49
314	75	14	225	26.61
315	75	14	226	26.73
316	75	14	227	26.84
317	75	14	228	26.96
318	75	14	229	27.08
319	75	14	230	27.20
320	75	14	231	27.32
321	75	14	232	27.43
322	75	14	233	27.55
323	75	14	234	27.67
324	75	14	235	27.79
325	75	14	236	27.91
326	75	14	237	28.02
327	75	14	238	28.14
328	75	14	239	28.26
329	75	14	240	28.38

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
330	75	14	241	28.50
331	75	14	242	28.61
332	75	14	243	28.73
333	75	14	244	28.85
334	75	14	245	28.97
335	75	14	246	29.09
336	75	14	247	29.20
337	75	14	248	29.32
338	75	14	249	29.44
339	75	14	250	29.56
340	75	14	251	29.68
341	75	14	252	29.79
342	75	14	253	29.91
343	75	14	254	30.03
344	75	14	255	30.15
345	75	14	256	30.27
346	75	14	257	30.38
347	75	14	258	30.50
348	75	14	259	30.62
349	75	14	260	30.74
350	75	14	261	30.86
351	75	14	262	30.97
352	75	14	263	31.09
353	75	14	264	31.21
354	75	14	265	31.33
355	75	14	266	31.45
356	75	14	267	31.56
357	75	14	268	31.68
358	75	14	269	31.80
359	75	14	270	31.92
360	75	14	271	32.04
361	75	14	272	32.15
362	75	14	273	32.27
363	75	14	274	32.39
364	75	14	275	32.51
365	75	14	276	32.63
366	75	14	277	32.74
367	75	14	278	32.86
368	75	14	279	32.98
369	75	14	280	33.10
370	75	14	281	33.22
371	75	14	282	33.33
372	75	14	283	33.45
373	75	14	284	33.57
374	75	14	285	33.69
375	75	14	286	33.81
376	75	14	287	33.92
377	75	14	288	34.04
378	75	14	289	34.16
379	75	14	290	34.28
380	75	14	291	34.40
381	75	14	292	34.51
382	75	14	293	34.63
383	75	14	294	34.75
384	75	14	295	34.87

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
385	75	14	296	34.99
386	75	14	297	35.10
387	75	14	298	35.22
388	75	14	299	35.34
389	75	14	300	35.46
390	75	14	301	35.58
391	75	14	302	35.69
392	75	14	303	35.81
393	75	14	304	35.93
394	75	14	305	36.05
395	75	14	306	36.17
396	75	14	307	36.28
397	75	14	308	36.40
398	75	14	309	36.52
399	75	14	310	36.64
400	75	14	311	36.76
401	75	14	312	36.87
402	75	14	313	36.99
403	75	14	314	37.11
404	75	14	315	37.23
405	75	14	316	37.35
406	75	14	317	37.46
407	75	14	318	37.58
408	75	14	319	37.70
409	75	14	320	37.82
410	75	14	321	37.94
411	75	14	322	38.05
412	75	14	323	38.17
413	75	14	324	38.29
414	75	14	325	38.41
415	75	14	326	38.53
416	75	14	327	38.64
417	75	14	328	38.76
418	75	14	329	38.88
419	75	14	330	39.00
420	75	14	331	39.12
421	75	14	332	39.23
422	75	14	333	39.35
423	75	14	334	39.47
424	75	14	335	39.59
425	75	14	336	39.71
426	75	14	337	39.82
427	75	14	338	39.94
428	75	14	339	40.06
429	75	14	340	40.18
430	75	14	341	40.30
431	75	14	342	40.41
432	75	14	343	40.53
433	75	14	344	40.65
434	75	14	345	40.77
435	75	14	346	40.89
436	75	14	347	41.00
437	75	14	348	41.12
438	75	14	349	41.24
439	75	14	350	41.36

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
440	75	14	351	41.48
441	75	14	352	41.59
442	75	14	353	41.71
443	75	14	354	41.83
444	75	14	355	41.95
445	75	14	356	42.07
446	75	14	357	42.18
447	75	14	358	42.30
448	75	14	359	42.42
449	75	14	360	42.54
450	75	14	361	42.66
451	75	14	362	42.77
452	75	14	363	42.89
453	75	14	364	43.01
454	75	14	365	43.13
455	75	14	366	43.25
456	75	14	367	43.36
457	75	14	368	43.48
458	75	14	369	43.60
459	75	14	370	43.72
460	75	14	371	43.84
461	75	14	372	43.95
462	75	14	373	44.07
463	75	14	374	44.19
464	75	14	375	44.31
465	75	14	376	44.43
466	75	14	377	44.54
467	75	14	378	44.66
468	75	14	379	44.78
469	75	14	380	44.90
470	75	14	381	45.02
471	75	14	382	45.13
472	75	14	383	45.25
473	75	14	384	45.37
474	75	14	385	45.49
475	75	14	386	45.61
476	75	14	387	45.72
477	75	14	388	45.84
478	75	14	389	45.96
479	75	14	390	46.08
480	75	14	391	46.20
481	75	14	392	46.31
482	75	14	393	46.43
483	75	14	394	46.55
484	75	14	395	46.67
485	75	14	396	46.79
486	75	14	397	46.90
487	75	14	398	47.02
488	75	14	399	47.14
489	75	14	400	47.26
490	75	14	401	47.38
491	75	14	402	47.49
492	75	14	403	47.61
493	75	14	404	47.73
494	75	14	405	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
£	£	£	£	£ P
495	75	14	406	47.97
496	75	14	407	48.08
497	75	14	408	48.20
498	75	14	409	48.32
499	75	14	410	48.44
500	75	14	411	48.56
501	75	14	412	48.67
502	75	14	413	48.79
503	75	14	414	48.91
504	75	14	415	49.03
505	75	14	416	49.15
506	75	14	417	49.26
507	75	14	418	49.38
508	75	14	419	49.50
509	75	14	420	49.62
510	75	14	421	49.74
511	75	14	422	49.85
512	75	14	423	49.97
513	75	14	424	50.09
514	75	14	425	50.21
515	75	14	426	50.33
516	75	14	427	50.44
517	75	14	428	50.56
518	75	14	429	50.68
519	75	14	430	50.80
520	75	14	431	50.92
521	75	14	432	51.03
522	75	14	433	51.15
523	75	14	434	51.27
524	75	14	435	51.39
525	75	14	436	51.51
526	75	14	437	51.62
527	75	14	438	51.74
528	75	14	439	51.86
529	75	14	440	51.98
530	75	14	441	52.10
531	75	14	442	52.21
532	75	14	443	52.33
533	75	14	444	52.45
534	75	14	445	52.57
535	75	14	446	52.69
536	75	14	447	52.80
537	75	14	448	52.92
538	75	14	449	53.04
539	75	14	450	53.16
540	75	14	451	53.28
541	75	14	452	53.39
542	75	14	453	53.51
543	75	14	454	53.63
544	75	14	455	53.75
545	75	14	456	53.87
546	75	14	457	53.98
547	75	14	458	54.10
548	75	14	459	54.22
549	75	14	460	54.34

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 and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
550	75	14	461	54.46
551	75	14	462	54.57
552	75	14	463	54.69
553	75	14	464	54.81
554	75	14	465	54.93
555	75	14	466	55.05
556	75	14	467	55.16
557	75	14	468	55.28
558	75	14	469	55.40
559	75	14	470	55.52
560	75	14	471	55.64
561	75	14	472	55.75
562	75	14	473	55.87
563	75	14	474	55.99
564	75	14	475	56.11
565	75	14	476	56.23
566	75	14	477	56.34
567	75	14	478	56.46
568	75	14	479	56.58
569	75	14	480	56.70
570	75	14	481	56.82
571	75	14	482	56.93
572	75	14	483	57.05
573	75	14	484	57.17
574	75	14	485	57.29
575	75	14	486	57.41
576	75	14	487	57.52
577	75	14	488	57.64
578	75	14	489	57.76
579	75	14	490	57.88
580	75	14	491	58.00
581	75	14	492	58.11
582	75	14	493	58.23
583	75	14	494	58.35
584	75	14	495	58.47
585	75	14	496	58.53

If the employee's gross pay is over £585, go to page 49

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

Use this table for

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

Completing Deductions Working Sheet, form P11 or substitute

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in column 1d of the table to column 1d of form P11. These figures represent the total of employer only contributions payable.

- you may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable
£	£	£	£	£ P
Up to and including 324.99	No NIC Liability, make no entries on forms P11 and P14			
325	325	0	0	0.00
329	325	4	0	0.00
333	325	8	0	0.00
337	325	12	0	0.00
341	325	16	0	0.00
345	325	20	0	0.00
349	325	24	0	0.00
353	325	28	0	0.00
357	325	32	0	0.00
361	325	36	0	0.00
365	325	40	0	0.00
369	325	44	0	0.00
373	325	48	0	0.00
377	325	52	0	0.00
381	325	56	0	0.00
385	325	60	0	0.00
389	325	60	4	0.71
393	325	60	8	1.18
397	325	60	12	1.65
401	325	60	16	2.12
405	325	60	20	2.60
409	325	60	24	3.07
413	325	60	28	3.54
417	325	60	32	4.01
421	325	60	36	4.48
425	325	60	40	4.96
429	325	60	44	5.43
433	325	60	48	5.90
437	325	60	52	6.37
441	325	60	56	6.84
445	325	60	60	7.32
449	325	60	64	7.79
453	325	60	68	8.26
457	325	60	72	8.73
461	325	60	76	9.20

Monthly table

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

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

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 and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
905	325	60	520	61.60
909	325	60	524	62.07
913	325	60	528	62.54
917	325	60	532	63.01
921	325	60	536	63.48
925	325	60	540	63.96
929	325	60	544	64.43
933	325	60	548	64.90
937	325	60	552	65.37
941	325	60	556	65.84
945	325	60	560	66.32
949	325	60	564	66.79
953	325	60	568	67.26
957	325	60	572	67.73
961	325	60	576	68.20
965	325	60	580	68.68
969	325	60	584	69.15
973	325	60	588	69.62
977	325	60	592	70.09
981	325	60	596	70.56
985	325	60	600	71.04
989	325	60	604	71.51
993	325	60	608	71.98
997	325	60	612	72.45
1001	325	60	616	72.92
1005	325	60	620	73.40
1009	325	60	624	73.87
1013	325	60	628	74.34
1017	325	60	632	74.81
1021	325	60	636	75.28
1025	325	60	640	75.76
1029	325	60	644	76.23
1033	325	60	648	76.70
1037	325	60	652	77.17
1041	325	60	656	77.64
1045	325	60	660	78.12
1049	325	60	664	78.59
1053	325	60	668	79.06
1057	325	60	672	79.53
1061	325	60	676	80.00
1065	325	60	680	80.48
1069	325	60	684	80.95
1073	325	60	688	81.42
1077	325	60	692	81.89
1081	325	60	696	82.36
1085	325	60	700	82.84
1089	325	60	704	83.31
1093	325	60	708	83.78
1097	325	60	712	84.25
1101	325	60	716	84.72
1105	325	60	720	85.20
1109	325	60	724	85.67
1113	325	60	728	86.14
1117	325	60	732	86.61
1121	325	60	736	87.08

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
1125	325	60	740	87.56
1129	325	60	744	88.03
1133	325	60	748	88.50
1137	325	60	752	88.97
1141	325	60	756	89.44
1145	325	60	760	89.92
1149	325	60	764	90.39
1153	325	60	768	90.86
1157	325	60	772	91.33
1161	325	60	776	91.80
1165	325	60	780	92.28
1169	325	60	784	92.75
1173	325	60	788	93.22
1177	325	60	792	93.69
1181	325	60	796	94.16
1185	325	60	800	94.64
1189	325	60	804	95.11
1193	325	60	808	95.58
1197	325	60	812	96.05
1201	325	60	816	96.52
1205	325	60	820	97.00
1209	325	60	824	97.47
1213	325	60	828	97.94
1217	325	60	832	98.41
1221	325	60	836	98.88
1225	325	60	840	99.36
1229	325	60	844	99.83
1233	325	60	848	100.30
1237	325	60	852	100.77
1241	325	60	856	101.24
1245	325	60	860	101.72
1249	325	60	864	102.19
1253	325	60	868	102.66
1257	325	60	872	103.13
1261	325	60	876	103.60
1265	325	60	880	104.08
1269	325	60	884	104.55
1273	325	60	888	105.02
1277	325	60	892	105.49
1281	325	60	896	105.96
1285	325	60	900	106.44
1289	325	60	904	106.91
1293	325	60	908	107.38
1297	325	60	912	107.85
1301	325	60	916	108.32
1305	325	60	920	108.80
1309	325	60	924	109.27
1313	325	60	928	109.74
1317	325	60	932	110.21
1321	325	60	936	110.68
1325	325	60	940	111.16
1329	325	60	944	111.63
1333	325	60	948	112.10
1337	325	60	952	112.57
1341	325	60	956	113.04

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 and employer's contributions payable
	1a	1b	1c	1d
£	£	£	£	£ P
1345	325	60	960	113.52
1349	325	60	964	113.99
1353	325	60	968	114.46
1357	325	60	972	114.93
1361	325	60	976	115.40
1365	325	60	980	115.88
1369	325	60	984	116.35
1373	325	60	988	116.82
1377	325	60	992	117.29
1381	325	60	996	117.76
1385	325	60	1000	118.24
1389	325	60	1004	118.71
1393	325	60	1008	119.18
1397	325	60	1012	119.65
1401	325	60	1016	120.12
1405	325	60	1020	120.60
1409	325	60	1024	121.07
1413	325	60	1028	121.54
1417	325	60	1032	122.01
1421	325	60	1036	122.48
1425	325	60	1040	122.96
1429	325	60	1044	123.43
1433	325	60	1048	123.90
1437	325	60	1052	124.37
1441	325	60	1056	124.84
1445	325	60	1060	125.32
1449	325	60	1064	125.79
1453	325	60	1068	126.26
1457	325	60	1072	126.73
1461	325	60	1076	127.20
1465	325	60	1080	127.68
1469	325	60	1084	128.15
1473	325	60	1088	128.62
1477	325	60	1092	129.09
1481	325	60	1096	129.56
1485	325	60	1100	130.04
1489	325	60	1104	130.51
1493	325	60	1108	130.98
1497	325	60	1112	131.45
1501	325	60	1116	131.92
1505	325	60	1120	132.40
1509	325	60	1124	132.87
1513	325	60	1128	133.34
1517	325	60	1132	133.81
1521	325	60	1136	134.28
1525	325	60	1140	134.76
1529	325	60	1144	135.23
1533	325	60	1148	135.70
1537	325	60	1152	136.17
1541	325	60	1156	136.64
1545	325	60	1160	137.12
1549	325	60	1164	137.59
1553	325	60	1168	138.06
1557	325	60	1172	138.53
1561	325	60	1176	139.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
1565	325	60	1180	139.48
1569	325	60	1184	139.95
1573	325	60	1188	140.42
1577	325	60	1192	140.89
1581	325	60	1196	141.36
1585	325	60	1200	141.84
1589	325	60	1204	142.31
1593	325	60	1208	142.78
1597	325	60	1212	143.25
1601	325	60	1216	143.72
1605	325	60	1220	144.20
1609	325	60	1224	144.67
1613	325	60	1228	145.14
1617	325	60	1232	145.61
1621	325	60	1236	146.08
1625	325	60	1240	146.56
1629	325	60	1244	147.03
1633	325	60	1248	147.50
1637	325	60	1252	147.97
1641	325	60	1256	148.44
1645	325	60	1260	148.92
1649	325	60	1264	149.39
1653	325	60	1268	149.86
1657	325	60	1272	150.33
1661	325	60	1276	150.80
1665	325	60	1280	151.28
1669	325	60	1284	151.75
1673	325	60	1288	152.22
1677	325	60	1292	152.69
1681	325	60	1296	153.16
1685	325	60	1300	153.64
1689	325	60	1304	154.11
1693	325	60	1308	154.58
1697	325	60	1312	155.05
1701	325	60	1316	155.52
1705	325	60	1320	156.00
1709	325	60	1324	156.47
1713	325	60	1328	156.94
1717	325	60	1332	157.41
1721	325	60	1336	157.88
1725	325	60	1340	158.36
1729	325	60	1344	158.83
1733	325	60	1348	159.30
1737	325	60	1352	159.77
1741	325	60	1356	160.24
1745	325	60	1360	160.72
1749	325	60	1364	161.19
1753	325	60	1368	161.66
1757	325	60	1372	162.13
1761	325	60	1376	162.60
1765	325	60	1380	163.08
1769	325	60	1384	163.55
1773	325	60	1388	164.02
1777	325	60	1392	164.49
1781	325	60	1396	164.96

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
1785	325	60	1400	165.44
1789	325	60	1404	165.91
1793	325	60	1408	166.38
1797	325	60	1412	166.85
1801	325	60	1416	167.32
1805	325	60	1420	167.80
1809	325	60	1424	168.27
1813	325	60	1428	168.74
1817	325	60	1432	169.21
1821	325	60	1436	169.68
1825	325	60	1440	170.16
1829	325	60	1444	170.63
1833	325	60	1448	171.10
1837	325	60	1452	171.57
1841	325	60	1456	172.04
1845	325	60	1460	172.52
1849	325	60	1464	172.99
1853	325	60	1468	173.46
1857	325	60	1472	173.93
1861	325	60	1476	174.40
1865	325	60	1480	174.88
1869	325	60	1484	175.35
1873	325	60	1488	175.82
1877	325	60	1492	176.29
1881	325	60	1496	176.76
1885	325	60	1500	177.24
1889	325	60	1504	177.71
1893	325	60	1508	178.18
1897	325	60	1512	178.65
1901	325	60	1516	179.12
1905	325	60	1520	179.60
1909	325	60	1524	180.07
1913	325	60	1528	180.54
1917	325	60	1532	181.01
1921	325	60	1536	181.48
1925	325	60	1540	181.96
1929	325	60	1544	182.43
1933	325	60	1548	182.90
1937	325	60	1552	183.37
1941	325	60	1556	183.84
1945	325	60	1560	184.32
1949	325	60	1564	184.79
1953	325	60	1568	185.26
1957	325	60	1572	185.73
1961	325	60	1576	186.20
1965	325	60	1580	186.68
1969	325	60	1584	187.15
1973	325	60	1588	187.62
1977	325	60	1592	188.09
1981	325	60	1596	188.56
1985	325	60	1600	189.04
1989	325	60	1604	189.51
1993	325	60	1608	189.98
1997	325	60	1612	190.45
2001	325	60	1616	190.92

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
2005	325	60	1620	191.40
2009	325	60	1624	191.87
2013	325	60	1628	192.34
2017	325	60	1632	192.81
2021	325	60	1636	193.28
2025	325	60	1640	193.76
2029	325	60	1644	194.23
2033	325	60	1648	194.70
2037	325	60	1652	195.17
2041	325	60	1656	195.64
2045	325	60	1660	196.12
2049	325	60	1664	196.59
2053	325	60	1668	197.06
2057	325	60	1672	197.53
2061	325	60	1676	198.00
2065	325	60	1680	198.48
2069	325	60	1684	198.95
2073	325	60	1688	199.42
2077	325	60	1692	199.89
2081	325	60	1696	200.36
2085	325	60	1700	200.84
2089	325	60	1704	201.31
2093	325	60	1708	201.78
2097	325	60	1712	202.25
2101	325	60	1716	202.72
2105	325	60	1720	203.20
2109	325	60	1724	203.67
2113	325	60	1728	204.14
2117	325	60	1732	204.61
2121	325	60	1736	205.08
2125	325	60	1740	205.56
2129	325	60	1744	206.03
2133	325	60	1748	206.50
2137	325	60	1752	206.97
2141	325	60	1756	207.44
2145	325	60	1760	207.92
2149	325	60	1764	208.39
2153	325	60	1768	208.86
2157	325	60	1772	209.33
2161	325	60	1776	209.80
2165	325	60	1780	210.28
2169	325	60	1784	210.75
2173	325	60	1788	211.22
2177	325	60	1792	211.69
2181	325	60	1796	212.16
2185	325	60	1800	212.64
2189	325	60	1804	213.11
2193	325	60	1808	213.58
2197	325	60	1812	214.05
2201	325	60	1816	214.52
2205	325	60	1820	215.00
2209	325	60	1824	215.47
2213	325	60	1828	215.94
2217	325	60	1832	216.41
2221	325	60	1836	216.88

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
2225	325	60	1840	217.36
2229	325	60	1844	217.83
2233	325	60	1848	218.30
2237	325	60	1852	218.77
2241	325	60	1856	219.24
2245	325	60	1860	219.72
2249	325	60	1864	220.19
2253	325	60	1868	220.66
2257	325	60	1872	221.13
2261	325	60	1876	221.60
2265	325	60	1880	222.08
2269	325	60	1884	222.55
2273	325	60	1888	223.02
2277	325	60	1892	223.49
2281	325	60	1896	223.96
2285	325	60	1900	224.44
2289	325	60	1904	224.91
2293	325	60	1908	225.38
2297	325	60	1912	225.85
2301	325	60	1916	226.32
2305	325	60	1920	226.80
2309	325	60	1924	227.27
2313	325	60	1928	227.74
2317	325	60	1932	228.21
2321	325	60	1936	228.68
2325	325	60	1940	229.16
2329	325	60	1944	229.63
2333	325	60	1948	230.10
2337	325	60	1952	230.57
2341	325	60	1956	231.04
2345	325	60	1960	231.52
2349	325	60	1964	231.99
2353	325	60	1968	232.46
2357	325	60	1972	232.93
2361	325	60	1976	233.40
2365	325	60	1980	233.88
2369	325	60	1984	234.35
2373	325	60	1988	234.82
2377	325	60	1992	235.29
2381	325	60	1996	235.76
2385	325	60	2000	236.24
2389	325	60	2004	236.71
2393	325	60	2008	237.18
2397	325	60	2012	237.65
2401	325	60	2016	238.12
2405	325	60	2020	238.60
2409	325	60	2024	239.07
2413	325	60	2028	239.54
2417	325	60	2032	240.01
2421	325	60	2036	240.48
2425	325	60	2040	240.96
2429	325	60	2044	241.43
2433	325	60	2048	241.90
2437	325	60	2052	242.37
2441	325	60	2056	242.84

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d
£	£	£	£	£ P
2445	325	60	2060	243.32
2449	325	60	2064	243.79
2453	325	60	2068	244.26
2457	325	60	2072	244.73
2461	325	60	2076	245.20
2465	325	60	2080	245.68
2469	325	60	2084	246.15
2473	325	60	2088	246.62
2477	325	60	2092	247.09
2481	325	60	2096	247.56
2485	325	60	2100	248.04
2489	325	60	2104	248.51
2493	325	60	2108	248.98
2497	325	60	2112	249.45
2501	325	60	2116	249.92
2505	325	60	2120	250.40
2509	325	60	2124	250.87
2513	325	60	2128	251.34
2517	325	60	2132	251.81
2521	325	60	2136	252.28
2525	325	60	2140	252.76
2529	325	60	2144	253.23
2533	325	60	2148	253.58
2535	325	60	2150	253.70

If the employee's gross pay is over £2535, go to page 49

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 B 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 50	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="1"> <thead> <tr> <th>Amount</th> <th>Employer's contributions</th> </tr> </thead> <tbody> <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> </tbody> </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="1"> <tbody> <tr> <td>Total payable by employee and employer is:</td> <td>£229.39 (further employer NICs)</td> </tr> <tr> <td>+</td> <td>£336.47 (due for employer and employee on earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£565.86</td> </tr> </tbody> </table>	Total payable by employee and employer is:	£229.39 (further employer NICs)	+	£336.47 (due for employer and employee on earnings at UEL)	=	£565.86				
Total payable by employee and employer is:	£229.39 (further employer NICs)											
+	£336.47 (due for employer and employee on earnings at UEL)											
=	£565.86											
6	record the figure resulting from Step 5 in column 1d of form P11	On form P11 record										

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
325	60	2150	565.86	82.77

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

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

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