

Contracted-out contributions
and minimum payments for
employers with contracted-out
Money Purchase Schemes

Use from
6 April 2002 to
5 April 2003 inclusive

Help

We can help you

By telephone

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

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

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

In person

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

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

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

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

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

At your local Inland Revenue office

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

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

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

By Internet

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

Further guidance

Employer's Help Books

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

Included in your *Employer's Pack* is

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

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

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

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

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

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

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

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

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

Forms and guidance in Braille, large print or audio

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

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

Yr Iaith Gymraeg/Welsh language

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

Save money - avoid errors

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

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

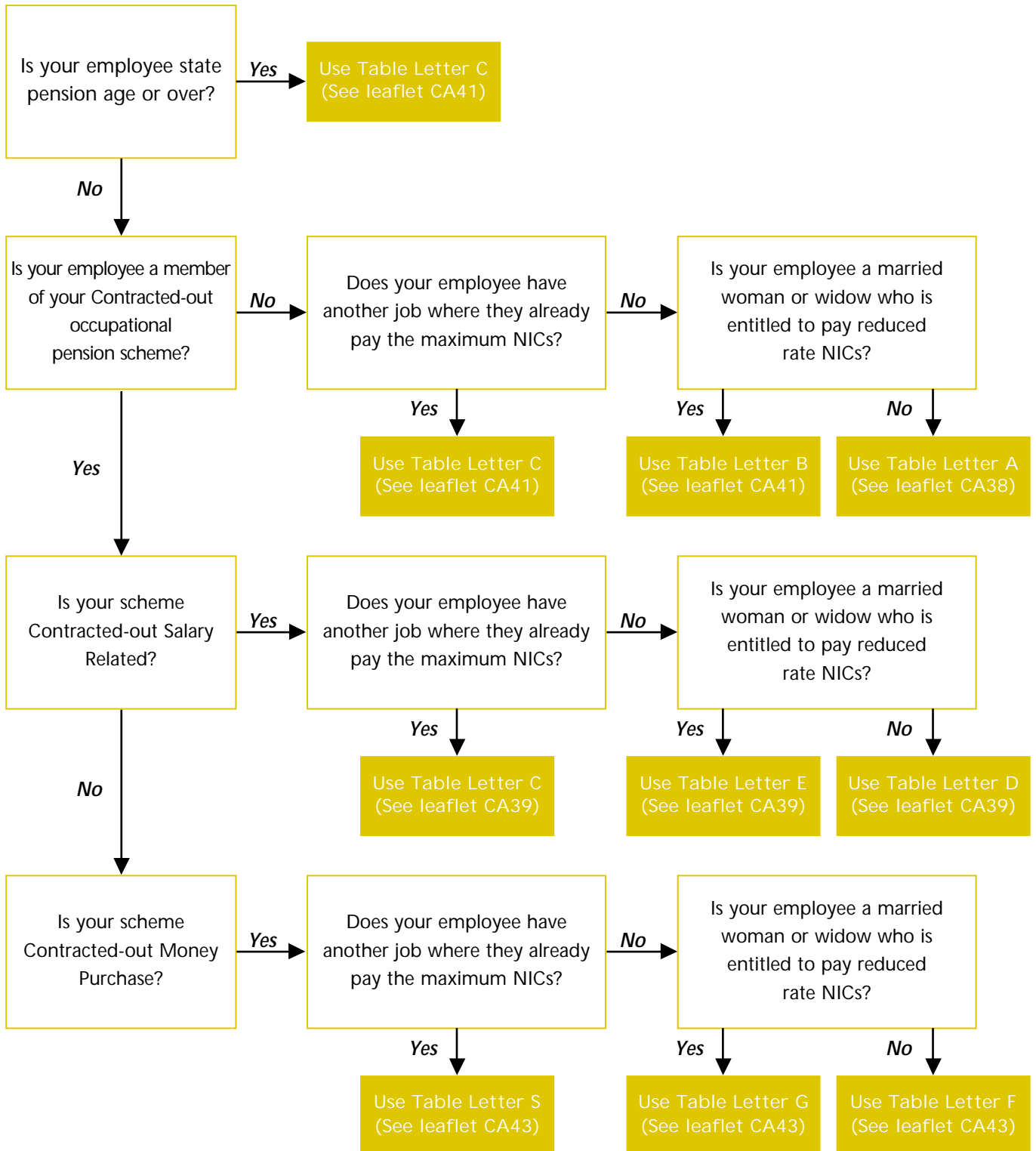
- has your software been upgraded for 2002-2003.

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 NICs due on your employee's earnings.

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Changes for the 2002-2003 tax year
At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2002-2003 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2002.

Important recent changes to the National Insurance system

General

In his Budget Statement of 21 March 2000, the Chancellor of the Exchequer announced changes to the way in which Class 1 National Insurance contributions (NICs) for employees and employers are calculated, recorded and reported since 6 April 2001. These changes followed on from those announced by the Chancellor on 17 March 1998 and 9 March 1999. The layout of these tables reflects those changes. In particular, with the alignment of the Employee's and Employer's Earnings Thresholds (ET) 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 = £0.08 ($£90 - £89 = £1 \times 8.4\% = £0.08$)*

employer NICs due = £0.11 ($£90 - £89 = £1 \times 10.8\% = £0.11$)*

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).

Important message

You must not use the tables in this leaflet to work out NICs if you have a Contracted-out Salary Related Scheme. If you have a Salary Related Scheme use the tables in *National Insurance Tables: Contracted-out contributions for employers with Contracted-out Salary Related Schemes, CA39*.

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 correct tables

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

Use these tables **only** between **6 April 2002** and **5 April 2003**, that is the 2002-2003 tax year.

Only use the tables if

- you have your own occupational pension scheme which is contracted-out of the State Second Pension, previously known as State Earnings Related Pension Scheme
- it is a **Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of a Contracted-out Mixed Benefit Scheme, and**
- the employee is a member of the scheme.

If you have such a scheme, you will have been allocated an Employer's Contracting-out Number by the Inland Revenue.

Do not use these tables for

- employees in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme. If you have one, use the tables in the National Insurance Tables: leaflet *Contracted-out contributions for employers with Contracted-out Salary Related Schemes, CA39*, for these employees
- men who are aged 65 or over
- women who are aged 60 or over, or
- employees who choose an Appropriate Personal Pension or Appropriate Personal Pension Stakeholder Pension instead of
 - a contracted-out occupational pension scheme, or
 - State Second Pension, previously known as the State Earnings Related Pension Scheme.

Use the National Insurance Tables: *Not contracted-out contributions for employers, CA38*, for these employees.

About these tables

This leaflet contains

- contribution tables for working out NICs, and
- minimum payment tables for working out the minimum payments to be made to your Occupational Pension Scheme administrators.

The three different sets of tables under letters F, G and S each contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters F, G and S correspond with the table letter under which NICs are payable.

Identifying the correct table to use

Table F

Use this table for

- all male employees aged 16 to 64 and in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and
- all female employees aged 16 to 59 who are in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and paying standard rate employee's contributions.

Table G

Use this table for married women or widows

- aged under 60 in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, 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 S

Use this table for employees in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700 authorising deferment of employee's contributions.

How to use these tables

Step Action

- 1 decide whether table, F, G or S and weekly or monthly is the right table for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11 or substitute. See the example on page 7.

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 NICs 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 leaflet *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 shown in each table are based on the earnings limits and percentage rates shown on page 5.

Further Information

Comments on our Service

We welcome any comments you have on how to improve our service to all customers, including your future requirements and expectations. You can give these details by writing to or telephoning the Customer Service Manager at

Inland Revenue
National Insurance Contributions Office
Contracted-out Employment Group
Room BP4002
Longbenton
Newcastle upon Tyne
NE98 1ZZ

Tel: 0191 2250144
084591 50144 (calls charged at local rate)

Fax: 0191 2250285

We would like to hear from you if you think you have received particularly good service. If however you have a complaint we will do our best to settle your complaint quickly and to your satisfaction.

Earnings limits and NIC rates

Earnings limits	Employee's contribution			Employer's contribution	Employee's NIC rebate on earnings above the LEL, up to and including the ET	Employer's NIC rebate on earnings above the LEL, up to and including the ET
	Contribution Table letter F	Contribution Table letter G	Contribution Table letter S	Table letters F, G and S	(Applies to contribution category letter F only)	
Below £75.00 weekly, or Below £325.00 monthly, or Below £3900.00 yearly	Nil	Nil	Nil	Nil		
£75.00 to £89.00 weekly, or £325.00 to £385.00 monthly, or £3900.00 to £4615.00 yearly	0%	0%	Nil	0%		
£89.01 to £585.00 weekly, or £385.01 to £2535.00 monthly, or £4615.01 to £30420.00 yearly	8.4% on earnings above the ET	3.85% on earnings above the ET	Nil	10.8% on earnings above the ET	1.6% on earnings from £75.01, up to and including £89.00 (or monthly or annual equivalents)	1.0% on earnings from £75.01, up to and including £89.00 (or monthly or annual equivalents)
Over £585.00 weekly, or over £2535.00 monthly, or over £30420.00 yearly	8.4% on earnings above the ET, up to and including the UEL then NIL on earnings above the UEL	3.85% on earnings above the ET, up to and including the UEL then NIL on earnings above the UEL	Nil	10.8% on all earnings above the ET, up to and including the UEL then 11.8% on all earnings above the UEL		

An example of working out and recording NICs using the exact percentage method, where the employee is a member of your Contracted-out Money Purchase scheme

A monthly paid male employee in your Contracted-out Money Purchase scheme earns £884.15, payable on 30 April 2002 (tax month 1).

NICs are due under Monthly Table letter F.

Primary (employee's) contributions due:

$$(884.15 - 385) \times 8.4\% = 499.15 \times 8.4\% = 41.928 = \text{£}41.93$$

Secondary (employer's) contributions due:

$$(884.15 - 385) \times 10.8\% = 499.15 \times 10.8\% = 53.908 = \text{£}53.91$$

Total (employer's + employee's) contributions due = £ 95.84

Employee's NIC rebate due on earnings between the LEL and the ET:

$$(385 - 325) \times 1.6\% = 60 \times 1.6\% = \text{£}0.96$$

Employer's NIC rebate due on earnings between the LEL and the ET:

$$(385 - 325) \times 1.0\% = 60 \times 1.0\% = \text{£}0.60$$

Extract from Form P11

National Insurance contributions <small>Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit</small>																	
Month no	Week no	For Employer's use	Earnings details			Contribution details		Rebate details <small>(for contracted-out employee only)</small>				Statutory Sick Pay paid to employee in the week or month included in column 2	Statutory Maternity Pay paid to employee in the week or month included in column 2	Student Loan Deductions			
			Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c (before deducting employee's NIC rebate in 1f)	Employee's NIC rebate due on earnings in 1b (to be deducted from contributions in 1e)	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f								
			1a	1b	1c	1d	1e	1f	1g	1h					1i		1j
			£	£	£	£	p	£	£	p	£	£	p	£	£	p	£
	1																
	2																
	3																
1	4		325	60	499	95.84		41.93		0.96		0.60					

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*.

An example of working out NICs using these tables and recording figures on form P11

Example

A monthly paid male employee in contracted-out employment earns £884.15, payable on 30 April 2002 (tax month 1).

NICs are due under Monthly Table letter F. The nearest lower figure to £884.15 is £881.

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

Extract from Monthly table F

▼ 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	Employees 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	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
881	325	60	496	95.61	41.83	0.96	0.60	53.78

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							
		£	£	£	£	£ p	£	£ p	£	£ p	£	£ p	£	£ p	£
1	4	325	60	496	95.61	41.83	0.96	0.60							

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 Contracted-out Money Purchase standard rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

- employees in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State pension age (65 for men, 60 for women).

Do not use this table for

- married women or widows who have the right to pay reduced rate employee's contributions, see Table E
- employees who are State pension age or over, see leaflet CA41
- employees for whom you hold form CA2700, see Table S
- employees who have an Appropriate Personal Pension, or an Appropriate Personal Pension Stakeholder Pension, see leaflet CA38
- employees contracted-out in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CA39.

Completing Deductions working Sheet, form P11 or substitute

- enter 'F' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1g of the table to columns 1a-1g of form P11 on the line next to the tax week in which the employee is paid.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	Employees NIC rebate due on earnings in 1b (to be deducted from contributions in 1e)	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ 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	0.00	0.00
76	75	1	0	0.00	0.00	0.00	0.03	0.00
77	75	2	0	0.00	0.00	0.00	0.06	0.00
78	75	3	0	0.00	0.00	0.00	0.09	0.00
79	75	4	0	0.00	0.00	0.00	0.11	0.00
80	75	5	0	0.00	0.00	0.00	0.14	0.00
81	75	6	0	0.00	0.00	0.00	0.16	0.00
82	75	7	0	0.00	0.00	0.00	0.19	0.00
83	75	8	0	0.00	0.00	0.00	0.22	0.00
84	75	9	0	0.00	0.00	0.00	0.24	0.00
85	75	10	0	0.00	0.00	0.00	0.27	0.00
86	75	11	0	0.00	0.00	0.00	0.29	0.00
87	75	12	0	0.00	0.00	0.00	0.32	0.00
88	75	13	0	0.00	0.00	0.00	0.35	0.00
89	75	14	0	0.00	0.00	0.00	0.36	0.00
90	75	14	1	0.29	0.13	0.13	0.23	0.16
91	75	14	2	0.48	0.21	0.21	0.15	0.27
92	75	14	3	0.67	0.29	0.22	0.14	0.38
93	75	14	4	0.87	0.38	0.22	0.14	0.49
94	75	14	5	1.05	0.46	0.22	0.14	0.59
95	75	14	6	1.25	0.55	0.22	0.14	0.70
96	75	14	7	1.44	0.63	0.22	0.14	0.81
97	75	14	8	1.63	0.71	0.22	0.14	0.92
98	75	14	9	1.83	0.80	0.22	0.14	1.03
99	75	14	10	2.01	0.88	0.22	0.14	1.13

▼ 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	Employees 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	▼ Employer's contributions £ P
100	75	14	11	2.21	0.97	0.22	0.14	1.24
101	75	14	12	2.40	1.05	0.22	0.14	1.35
102	75	14	13	2.59	1.13	0.22	0.14	1.46
103	75	14	14	2.79	1.22	0.22	0.14	1.57
104	75	14	15	2.97	1.30	0.22	0.14	1.67
105	75	14	16	3.17	1.39	0.22	0.14	1.78
106	75	14	17	3.36	1.47	0.22	0.14	1.89
107	75	14	18	3.55	1.55	0.22	0.14	2.00
108	75	14	19	3.75	1.64	0.22	0.14	2.11
109	75	14	20	3.93	1.72	0.22	0.14	2.21
110	75	14	21	4.13	1.81	0.22	0.14	2.32
111	75	14	22	4.32	1.89	0.22	0.14	2.43
112	75	14	23	4.51	1.97	0.22	0.14	2.54
113	75	14	24	4.71	2.06	0.22	0.14	2.65
114	75	14	25	4.89	2.14	0.22	0.14	2.75
115	75	14	26	5.09	2.23	0.22	0.14	2.86
116	75	14	27	5.28	2.31	0.22	0.14	2.97
117	75	14	28	5.47	2.39	0.22	0.14	3.08
118	75	14	29	5.67	2.48	0.22	0.14	3.19
119	75	14	30	5.85	2.56	0.22	0.14	3.29
120	75	14	31	6.05	2.65	0.22	0.14	3.40
121	75	14	32	6.24	2.73	0.22	0.14	3.51
122	75	14	33	6.43	2.81	0.22	0.14	3.62
123	75	14	34	6.63	2.90	0.22	0.14	3.73
124	75	14	35	6.81	2.98	0.22	0.14	3.83
125	75	14	36	7.01	3.07	0.22	0.14	3.94
126	75	14	37	7.20	3.15	0.22	0.14	4.05
127	75	14	38	7.39	3.23	0.22	0.14	4.16
128	75	14	39	7.59	3.32	0.22	0.14	4.27
129	75	14	40	7.77	3.40	0.22	0.14	4.37
130	75	14	41	7.97	3.49	0.22	0.14	4.48
131	75	14	42	8.16	3.57	0.22	0.14	4.59
132	75	14	43	8.35	3.65	0.22	0.14	4.70
133	75	14	44	8.55	3.74	0.22	0.14	4.81
134	75	14	45	8.73	3.82	0.22	0.14	4.91
135	75	14	46	8.93	3.91	0.22	0.14	5.02
136	75	14	47	9.12	3.99	0.22	0.14	5.13
137	75	14	48	9.31	4.07	0.22	0.14	5.24
138	75	14	49	9.51	4.16	0.22	0.14	5.35
139	75	14	50	9.69	4.24	0.22	0.14	5.45
140	75	14	51	9.89	4.33	0.22	0.14	5.56
141	75	14	52	10.08	4.41	0.22	0.14	5.67
142	75	14	53	10.27	4.49	0.22	0.14	5.78
143	75	14	54	10.47	4.58	0.22	0.14	5.89
144	75	14	55	10.65	4.66	0.22	0.14	5.99
145	75	14	56	10.85	4.75	0.22	0.14	6.10
146	75	14	57	11.04	4.83	0.22	0.14	6.21
147	75	14	58	11.23	4.91	0.22	0.14	6.32
148	75	14	59	11.43	5.00	0.22	0.14	6.43
149	75	14	60	11.61	5.08	0.22	0.14	6.53
150	75	14	61	11.81	5.17	0.22	0.14	6.64
151	75	14	62	12.00	5.25	0.22	0.14	6.75
152	75	14	63	12.19	5.33	0.22	0.14	6.86
153	75	14	64	12.39	5.42	0.22	0.14	6.97
154	75	14	65	12.57	5.50	0.22	0.14	7.07

▼ 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	Employees 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	▼ Employer's contributions £ P
155	75	14	66	12.77	5.59	0.22	0.14	7.18
156	75	14	67	12.96	5.67	0.22	0.14	7.29
157	75	14	68	13.15	5.75	0.22	0.14	7.40
158	75	14	69	13.35	5.84	0.22	0.14	7.51
159	75	14	70	13.53	5.92	0.22	0.14	7.61
160	75	14	71	13.73	6.01	0.22	0.14	7.72
161	75	14	72	13.92	6.09	0.22	0.14	7.83
162	75	14	73	14.11	6.17	0.22	0.14	7.94
163	75	14	74	14.31	6.26	0.22	0.14	8.05
164	75	14	75	14.49	6.34	0.22	0.14	8.15
165	75	14	76	14.69	6.43	0.22	0.14	8.26
166	75	14	77	14.88	6.51	0.22	0.14	8.37
167	75	14	78	15.07	6.59	0.22	0.14	8.48
168	75	14	79	15.27	6.68	0.22	0.14	8.59
169	75	14	80	15.45	6.76	0.22	0.14	8.69
170	75	14	81	15.65	6.85	0.22	0.14	8.80
171	75	14	82	15.84	6.93	0.22	0.14	8.91
172	75	14	83	16.03	7.01	0.22	0.14	9.02
173	75	14	84	16.23	7.10	0.22	0.14	9.13
174	75	14	85	16.41	7.18	0.22	0.14	9.23
175	75	14	86	16.61	7.27	0.22	0.14	9.34
176	75	14	87	16.80	7.35	0.22	0.14	9.45
177	75	14	88	16.99	7.43	0.22	0.14	9.56
178	75	14	89	17.19	7.52	0.22	0.14	9.67
179	75	14	90	17.37	7.60	0.22	0.14	9.77
180	75	14	91	17.57	7.69	0.22	0.14	9.88
181	75	14	92	17.76	7.77	0.22	0.14	9.99
182	75	14	93	17.95	7.85	0.22	0.14	10.10
183	75	14	94	18.15	7.94	0.22	0.14	10.21
184	75	14	95	18.33	8.02	0.22	0.14	10.31
185	75	14	96	18.53	8.11	0.22	0.14	10.42
186	75	14	97	18.72	8.19	0.22	0.14	10.53
187	75	14	98	18.91	8.27	0.22	0.14	10.64
188	75	14	99	19.11	8.36	0.22	0.14	10.75
189	75	14	100	19.29	8.44	0.22	0.14	10.85
190	75	14	101	19.49	8.53	0.22	0.14	10.96
191	75	14	102	19.68	8.61	0.22	0.14	11.07
192	75	14	103	19.87	8.69	0.22	0.14	11.18
193	75	14	104	20.07	8.78	0.22	0.14	11.29
194	75	14	105	20.25	8.86	0.22	0.14	11.39
195	75	14	106	20.45	8.95	0.22	0.14	11.50
196	75	14	107	20.64	9.03	0.22	0.14	11.61
197	75	14	108	20.83	9.11	0.22	0.14	11.72
198	75	14	109	21.03	9.20	0.22	0.14	11.83
199	75	14	110	21.21	9.28	0.22	0.14	11.93
200	75	14	111	21.41	9.37	0.22	0.14	12.04
201	75	14	112	21.60	9.45	0.22	0.14	12.15
202	75	14	113	21.79	9.53	0.22	0.14	12.26
203	75	14	114	21.99	9.62	0.22	0.14	12.37
204	75	14	115	22.17	9.70	0.22	0.14	12.47
205	75	14	116	22.37	9.79	0.22	0.14	12.58
206	75	14	117	22.56	9.87	0.22	0.14	12.69
207	75	14	118	22.75	9.95	0.22	0.14	12.80
208	75	14	119	22.95	10.04	0.22	0.14	12.91
209	75	14	120	23.13	10.12	0.22	0.14	13.01

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	Employees 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	▼ Employer's contributions £ P
210	75	14	121	23.33	10.21	0.22	0.14	13.12
211	75	14	122	23.52	10.29	0.22	0.14	13.23
212	75	14	123	23.71	10.37	0.22	0.14	13.34
213	75	14	124	23.91	10.46	0.22	0.14	13.45
214	75	14	125	24.09	10.54	0.22	0.14	13.55
215	75	14	126	24.29	10.63	0.22	0.14	13.66
216	75	14	127	24.48	10.71	0.22	0.14	13.77
217	75	14	128	24.67	10.79	0.22	0.14	13.88
218	75	14	129	24.87	10.88	0.22	0.14	13.99
219	75	14	130	25.05	10.96	0.22	0.14	14.09
220	75	14	131	25.25	11.05	0.22	0.14	14.20
221	75	14	132	25.44	11.13	0.22	0.14	14.31
222	75	14	133	25.63	11.21	0.22	0.14	14.42
223	75	14	134	25.83	11.30	0.22	0.14	14.53
224	75	14	135	26.01	11.38	0.22	0.14	14.63
225	75	14	136	26.21	11.47	0.22	0.14	14.74
226	75	14	137	26.40	11.55	0.22	0.14	14.85
227	75	14	138	26.59	11.63	0.22	0.14	14.96
228	75	14	139	26.79	11.72	0.22	0.14	15.07
229	75	14	140	26.97	11.80	0.22	0.14	15.17
230	75	14	141	27.17	11.89	0.22	0.14	15.28
231	75	14	142	27.36	11.97	0.22	0.14	15.39
232	75	14	143	27.55	12.05	0.22	0.14	15.50
233	75	14	144	27.75	12.14	0.22	0.14	15.61
234	75	14	145	27.93	12.22	0.22	0.14	15.71
235	75	14	146	28.13	12.31	0.22	0.14	15.82
236	75	14	147	28.32	12.39	0.22	0.14	15.93
237	75	14	148	28.51	12.47	0.22	0.14	16.04
238	75	14	149	28.71	12.56	0.22	0.14	16.15
239	75	14	150	28.89	12.64	0.22	0.14	16.25
240	75	14	151	29.09	12.73	0.22	0.14	16.36
241	75	14	152	29.28	12.81	0.22	0.14	16.47
242	75	14	153	29.47	12.89	0.22	0.14	16.58
243	75	14	154	29.67	12.98	0.22	0.14	16.69
244	75	14	155	29.85	13.06	0.22	0.14	16.79
245	75	14	156	30.05	13.15	0.22	0.14	16.90
246	75	14	157	30.24	13.23	0.22	0.14	17.01
247	75	14	158	30.43	13.31	0.22	0.14	17.12
248	75	14	159	30.63	13.40	0.22	0.14	17.23
249	75	14	160	30.81	13.48	0.22	0.14	17.33
250	75	14	161	31.01	13.57	0.22	0.14	17.44
251	75	14	162	31.20	13.65	0.22	0.14	17.55
252	75	14	163	31.39	13.73	0.22	0.14	17.66
253	75	14	164	31.59	13.82	0.22	0.14	17.77
254	75	14	165	31.77	13.90	0.22	0.14	17.87
255	75	14	166	31.97	13.99	0.22	0.14	17.98
256	75	14	167	32.16	14.07	0.22	0.14	18.09
257	75	14	168	32.35	14.15	0.22	0.14	18.20
258	75	14	169	32.55	14.24	0.22	0.14	18.31
259	75	14	170	32.73	14.32	0.22	0.14	18.41
260	75	14	171	32.93	14.41	0.22	0.14	18.52
261	75	14	172	33.12	14.49	0.22	0.14	18.63
262	75	14	173	33.31	14.57	0.22	0.14	18.74
263	75	14	174	33.51	14.66	0.22	0.14	18.85
264	75	14	175	33.69	14.74	0.22	0.14	18.95

▼ 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	Employees NIC rebate due on earnings in 1b (to be deducted from contributions in 1e)	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f	▼ Employer's contributions
1a	1b	1c	1d	1e	1f	1g		
£	£	£	£	£ P	£ P	£ P	£ P	£ P
265	75	14	176	33.89	14.83	0.22	0.14	19.06
266	75	14	177	34.08	14.91	0.22	0.14	19.17
267	75	14	178	34.27	14.99	0.22	0.14	19.28
268	75	14	179	34.47	15.08	0.22	0.14	19.39
269	75	14	180	34.65	15.16	0.22	0.14	19.49
270	75	14	181	34.85	15.25	0.22	0.14	19.60
271	75	14	182	35.04	15.33	0.22	0.14	19.71
272	75	14	183	35.23	15.41	0.22	0.14	19.82
273	75	14	184	35.43	15.50	0.22	0.14	19.93
274	75	14	185	35.61	15.58	0.22	0.14	20.03
275	75	14	186	35.81	15.67	0.22	0.14	20.14
276	75	14	187	36.00	15.75	0.22	0.14	20.25
277	75	14	188	36.19	15.83	0.22	0.14	20.36
278	75	14	189	36.39	15.92	0.22	0.14	20.47
279	75	14	190	36.57	16.00	0.22	0.14	20.57
280	75	14	191	36.77	16.09	0.22	0.14	20.68
281	75	14	192	36.96	16.17	0.22	0.14	20.79
282	75	14	193	37.15	16.25	0.22	0.14	20.90
283	75	14	194	37.35	16.34	0.22	0.14	21.01
284	75	14	195	37.53	16.42	0.22	0.14	21.11
285	75	14	196	37.73	16.51	0.22	0.14	21.22
286	75	14	197	37.92	16.59	0.22	0.14	21.33
287	75	14	198	38.11	16.67	0.22	0.14	21.44
288	75	14	199	38.31	16.76	0.22	0.14	21.55
289	75	14	200	38.49	16.84	0.22	0.14	21.65
290	75	14	201	38.69	16.93	0.22	0.14	21.76
291	75	14	202	38.88	17.01	0.22	0.14	21.87
292	75	14	203	39.07	17.09	0.22	0.14	21.98
293	75	14	204	39.27	17.18	0.22	0.14	22.09
294	75	14	205	39.45	17.26	0.22	0.14	22.19
295	75	14	206	39.65	17.35	0.22	0.14	22.30
296	75	14	207	39.84	17.43	0.22	0.14	22.41
297	75	14	208	40.03	17.51	0.22	0.14	22.52
298	75	14	209	40.23	17.60	0.22	0.14	22.63
299	75	14	210	40.41	17.68	0.22	0.14	22.73
300	75	14	211	40.61	17.77	0.22	0.14	22.84
301	75	14	212	40.80	17.85	0.22	0.14	22.95
302	75	14	213	40.99	17.93	0.22	0.14	23.06
303	75	14	214	41.19	18.02	0.22	0.14	23.17
304	75	14	215	41.37	18.10	0.22	0.14	23.27
305	75	14	216	41.57	18.19	0.22	0.14	23.38
306	75	14	217	41.76	18.27	0.22	0.14	23.49
307	75	14	218	41.95	18.35	0.22	0.14	23.60
308	75	14	219	42.15	18.44	0.22	0.14	23.71
309	75	14	220	42.33	18.52	0.22	0.14	23.81
310	75	14	221	42.53	18.61	0.22	0.14	23.92
311	75	14	222	42.72	18.69	0.22	0.14	24.03
312	75	14	223	42.91	18.77	0.22	0.14	24.14
313	75	14	224	43.11	18.86	0.22	0.14	24.25
314	75	14	225	43.29	18.94	0.22	0.14	24.35
315	75	14	226	43.49	19.03	0.22	0.14	24.46
316	75	14	227	43.68	19.11	0.22	0.14	24.57
317	75	14	228	43.87	19.19	0.22	0.14	24.68
318	75	14	229	44.07	19.28	0.22	0.14	24.79
319	75	14	230	44.25	19.36	0.22	0.14	24.89

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	Employees 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	▼ Employer's contributions £ P
320	75	14	231	44.45	19.45	0.22	0.14	25.00
321	75	14	232	44.64	19.53	0.22	0.14	25.11
322	75	14	233	44.83	19.61	0.22	0.14	25.22
323	75	14	234	45.03	19.70	0.22	0.14	25.33
324	75	14	235	45.21	19.78	0.22	0.14	25.43
325	75	14	236	45.41	19.87	0.22	0.14	25.54
326	75	14	237	45.60	19.95	0.22	0.14	25.65
327	75	14	238	45.79	20.03	0.22	0.14	25.76
328	75	14	239	45.99	20.12	0.22	0.14	25.87
329	75	14	240	46.17	20.20	0.22	0.14	25.97
330	75	14	241	46.37	20.29	0.22	0.14	26.08
331	75	14	242	46.56	20.37	0.22	0.14	26.19
332	75	14	243	46.75	20.45	0.22	0.14	26.30
333	75	14	244	46.95	20.54	0.22	0.14	26.41
334	75	14	245	47.13	20.62	0.22	0.14	26.51
335	75	14	246	47.33	20.71	0.22	0.14	26.62
336	75	14	247	47.52	20.79	0.22	0.14	26.73
337	75	14	248	47.71	20.87	0.22	0.14	26.84
338	75	14	249	47.91	20.96	0.22	0.14	26.95
339	75	14	250	48.09	21.04	0.22	0.14	27.05
340	75	14	251	48.29	21.13	0.22	0.14	27.16
341	75	14	252	48.48	21.21	0.22	0.14	27.27
342	75	14	253	48.67	21.29	0.22	0.14	27.38
343	75	14	254	48.87	21.38	0.22	0.14	27.49
344	75	14	255	49.05	21.46	0.22	0.14	27.59
345	75	14	256	49.25	21.55	0.22	0.14	27.70
346	75	14	257	49.44	21.63	0.22	0.14	27.81
347	75	14	258	49.63	21.71	0.22	0.14	27.92
348	75	14	259	49.83	21.80	0.22	0.14	28.03
349	75	14	260	50.01	21.88	0.22	0.14	28.13
350	75	14	261	50.21	21.97	0.22	0.14	28.24
351	75	14	262	50.40	22.05	0.22	0.14	28.35
352	75	14	263	50.59	22.13	0.22	0.14	28.46
353	75	14	264	50.79	22.22	0.22	0.14	28.57
354	75	14	265	50.97	22.30	0.22	0.14	28.67
355	75	14	266	51.17	22.39	0.22	0.14	28.78
356	75	14	267	51.36	22.47	0.22	0.14	28.89
357	75	14	268	51.55	22.55	0.22	0.14	29.00
358	75	14	269	51.75	22.64	0.22	0.14	29.11
359	75	14	270	51.93	22.72	0.22	0.14	29.21
360	75	14	271	52.13	22.81	0.22	0.14	29.32
361	75	14	272	52.32	22.89	0.22	0.14	29.43
362	75	14	273	52.51	22.97	0.22	0.14	29.54
363	75	14	274	52.71	23.06	0.22	0.14	29.65
364	75	14	275	52.89	23.14	0.22	0.14	29.75
365	75	14	276	53.09	23.23	0.22	0.14	29.86
366	75	14	277	53.28	23.31	0.22	0.14	29.97
367	75	14	278	53.47	23.39	0.22	0.14	30.08
368	75	14	279	53.67	23.48	0.22	0.14	30.19
369	75	14	280	53.85	23.56	0.22	0.14	30.29
370	75	14	281	54.05	23.65	0.22	0.14	30.40
371	75	14	282	54.24	23.73	0.22	0.14	30.51
372	75	14	283	54.43	23.81	0.22	0.14	30.62
373	75	14	284	54.63	23.90	0.22	0.14	30.73
374	75	14	285	54.81	23.98	0.22	0.14	30.83

▼ 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	Employees 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	▼ Employer's contributions 1h
£	£	£	£	£ P	£ P	£ P	£ P	£ P
375	75	14	286	55.01	24.07	0.22	0.14	30.94
376	75	14	287	55.20	24.15	0.22	0.14	31.05
377	75	14	288	55.39	24.23	0.22	0.14	31.16
378	75	14	289	55.59	24.32	0.22	0.14	31.27
379	75	14	290	55.77	24.40	0.22	0.14	31.37
380	75	14	291	55.97	24.49	0.22	0.14	31.48
381	75	14	292	56.16	24.57	0.22	0.14	31.59
382	75	14	293	56.35	24.65	0.22	0.14	31.70
383	75	14	294	56.55	24.74	0.22	0.14	31.81
384	75	14	295	56.73	24.82	0.22	0.14	31.91
385	75	14	296	56.93	24.91	0.22	0.14	32.02
386	75	14	297	57.12	24.99	0.22	0.14	32.13
387	75	14	298	57.31	25.07	0.22	0.14	32.24
388	75	14	299	57.51	25.16	0.22	0.14	32.35
389	75	14	300	57.69	25.24	0.22	0.14	32.45
390	75	14	301	57.89	25.33	0.22	0.14	32.56
391	75	14	302	58.08	25.41	0.22	0.14	32.67
392	75	14	303	58.27	25.49	0.22	0.14	32.78
393	75	14	304	58.47	25.58	0.22	0.14	32.89
394	75	14	305	58.65	25.66	0.22	0.14	32.99
395	75	14	306	58.85	25.75	0.22	0.14	33.10
396	75	14	307	59.04	25.83	0.22	0.14	33.21
397	75	14	308	59.23	25.91	0.22	0.14	33.32
398	75	14	309	59.43	26.00	0.22	0.14	33.43
399	75	14	310	59.61	26.08	0.22	0.14	33.53
400	75	14	311	59.81	26.17	0.22	0.14	33.64
401	75	14	312	60.00	26.25	0.22	0.14	33.75
402	75	14	313	60.19	26.33	0.22	0.14	33.86
403	75	14	314	60.39	26.42	0.22	0.14	33.97
404	75	14	315	60.57	26.50	0.22	0.14	34.07
405	75	14	316	60.77	26.59	0.22	0.14	34.18
406	75	14	317	60.96	26.67	0.22	0.14	34.29
407	75	14	318	61.15	26.75	0.22	0.14	34.40
408	75	14	319	61.35	26.84	0.22	0.14	34.51
409	75	14	320	61.53	26.92	0.22	0.14	34.61
410	75	14	321	61.73	27.01	0.22	0.14	34.72
411	75	14	322	61.92	27.09	0.22	0.14	34.83
412	75	14	323	62.11	27.17	0.22	0.14	34.94
413	75	14	324	62.31	27.26	0.22	0.14	35.05
414	75	14	325	62.49	27.34	0.22	0.14	35.15
415	75	14	326	62.69	27.43	0.22	0.14	35.26
416	75	14	327	62.88	27.51	0.22	0.14	35.37
417	75	14	328	63.07	27.59	0.22	0.14	35.48
418	75	14	329	63.27	27.68	0.22	0.14	35.59
419	75	14	330	63.45	27.76	0.22	0.14	35.69
420	75	14	331	63.65	27.85	0.22	0.14	35.80
421	75	14	332	63.84	27.93	0.22	0.14	35.91
422	75	14	333	64.03	28.01	0.22	0.14	36.02
423	75	14	334	64.23	28.10	0.22	0.14	36.13
424	75	14	335	64.41	28.18	0.22	0.14	36.23
425	75	14	336	64.61	28.27	0.22	0.14	36.34
426	75	14	337	64.80	28.35	0.22	0.14	36.45
427	75	14	338	64.99	28.43	0.22	0.14	36.56
428	75	14	339	65.19	28.52	0.22	0.14	36.67
429	75	14	340	65.37	28.60	0.22	0.14	36.77

▼ 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	Employees 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	▼ Employer's contributions £ P
430	75	14	341	65.57	28.69	0.22	0.14	36.88
431	75	14	342	65.76	28.77	0.22	0.14	36.99
432	75	14	343	65.95	28.85	0.22	0.14	37.10
433	75	14	344	66.15	28.94	0.22	0.14	37.21
434	75	14	345	66.33	29.02	0.22	0.14	37.31
435	75	14	346	66.53	29.11	0.22	0.14	37.42
436	75	14	347	66.72	29.19	0.22	0.14	37.53
437	75	14	348	66.91	29.27	0.22	0.14	37.64
438	75	14	349	67.11	29.36	0.22	0.14	37.75
439	75	14	350	67.29	29.44	0.22	0.14	37.85
440	75	14	351	67.49	29.53	0.22	0.14	37.96
441	75	14	352	67.68	29.61	0.22	0.14	38.07
442	75	14	353	67.87	29.69	0.22	0.14	38.18
443	75	14	354	68.07	29.78	0.22	0.14	38.29
444	75	14	355	68.25	29.86	0.22	0.14	38.39
445	75	14	356	68.45	29.95	0.22	0.14	38.50
446	75	14	357	68.64	30.03	0.22	0.14	38.61
447	75	14	358	68.83	30.11	0.22	0.14	38.72
448	75	14	359	69.03	30.20	0.22	0.14	38.83
449	75	14	360	69.21	30.28	0.22	0.14	38.93
450	75	14	361	69.41	30.37	0.22	0.14	39.04
451	75	14	362	69.60	30.45	0.22	0.14	39.15
452	75	14	363	69.79	30.53	0.22	0.14	39.26
453	75	14	364	69.99	30.62	0.22	0.14	39.37
454	75	14	365	70.17	30.70	0.22	0.14	39.47
455	75	14	366	70.37	30.79	0.22	0.14	39.58
456	75	14	367	70.56	30.87	0.22	0.14	39.69
457	75	14	368	70.75	30.95	0.22	0.14	39.80
458	75	14	369	70.95	31.04	0.22	0.14	39.91
459	75	14	370	71.13	31.12	0.22	0.14	40.01
460	75	14	371	71.33	31.21	0.22	0.14	40.12
461	75	14	372	71.52	31.29	0.22	0.14	40.23
462	75	14	373	71.71	31.37	0.22	0.14	40.34
463	75	14	374	71.91	31.46	0.22	0.14	40.45
464	75	14	375	72.09	31.54	0.22	0.14	40.55
465	75	14	376	72.29	31.63	0.22	0.14	40.66
466	75	14	377	72.48	31.71	0.22	0.14	40.77
467	75	14	378	72.67	31.79	0.22	0.14	40.88
468	75	14	379	72.87	31.88	0.22	0.14	40.99
469	75	14	380	73.05	31.96	0.22	0.14	41.09
470	75	14	381	73.25	32.05	0.22	0.14	41.20
471	75	14	382	73.44	32.13	0.22	0.14	41.31
472	75	14	383	73.63	32.21	0.22	0.14	41.42
473	75	14	384	73.83	32.30	0.22	0.14	41.53
474	75	14	385	74.01	32.38	0.22	0.14	41.63
475	75	14	386	74.21	32.47	0.22	0.14	41.74
476	75	14	387	74.40	32.55	0.22	0.14	41.85
477	75	14	388	74.59	32.63	0.22	0.14	41.96
478	75	14	389	74.79	32.72	0.22	0.14	42.07
479	75	14	390	74.97	32.80	0.22	0.14	42.17
480	75	14	391	75.17	32.89	0.22	0.14	42.28
481	75	14	392	75.36	32.97	0.22	0.14	42.39
482	75	14	393	75.55	33.05	0.22	0.14	42.50
483	75	14	394	75.75	33.14	0.22	0.14	42.61
484	75	14	395	75.93	33.22	0.22	0.14	42.71

▼ 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	Employees 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	▼ Employer's contributions 1h
£	£	£	£	£ P	£ P	£ P	£ P	£ P
485	75	14	396	76.13	33.31	0.22	0.14	42.82
486	75	14	397	76.32	33.39	0.22	0.14	42.93
487	75	14	398	76.51	33.47	0.22	0.14	43.04
488	75	14	399	76.71	33.56	0.22	0.14	43.15
489	75	14	400	76.89	33.64	0.22	0.14	43.25
490	75	14	401	77.09	33.73	0.22	0.14	43.36
491	75	14	402	77.28	33.81	0.22	0.14	43.47
492	75	14	403	77.47	33.89	0.22	0.14	43.58
493	75	14	404	77.67	33.98	0.22	0.14	43.69
494	75	14	405	77.85	34.06	0.22	0.14	43.79
495	75	14	406	78.05	34.15	0.22	0.14	43.90
496	75	14	407	78.24	34.23	0.22	0.14	44.01
497	75	14	408	78.43	34.31	0.22	0.14	44.12
498	75	14	409	78.63	34.40	0.22	0.14	44.23
499	75	14	410	78.81	34.48	0.22	0.14	44.33
500	75	14	411	79.01	34.57	0.22	0.14	44.44
501	75	14	412	79.20	34.65	0.22	0.14	44.55
502	75	14	413	79.39	34.73	0.22	0.14	44.66
503	75	14	414	79.59	34.82	0.22	0.14	44.77
504	75	14	415	79.77	34.90	0.22	0.14	44.87
505	75	14	416	79.97	34.99	0.22	0.14	44.98
506	75	14	417	80.16	35.07	0.22	0.14	45.09
507	75	14	418	80.35	35.15	0.22	0.14	45.20
508	75	14	419	80.55	35.24	0.22	0.14	45.31
509	75	14	420	80.73	35.32	0.22	0.14	45.41
510	75	14	421	80.93	35.41	0.22	0.14	45.52
511	75	14	422	81.12	35.49	0.22	0.14	45.63
512	75	14	423	81.31	35.57	0.22	0.14	45.74
513	75	14	424	81.51	35.66	0.22	0.14	45.85
514	75	14	425	81.69	35.74	0.22	0.14	45.95
515	75	14	426	81.89	35.83	0.22	0.14	46.06
516	75	14	427	82.08	35.91	0.22	0.14	46.17
517	75	14	428	82.27	35.99	0.22	0.14	46.28
518	75	14	429	82.47	36.08	0.22	0.14	46.39
519	75	14	430	82.65	36.16	0.22	0.14	46.49
520	75	14	431	82.85	36.25	0.22	0.14	46.60
521	75	14	432	83.04	36.33	0.22	0.14	46.71
522	75	14	433	83.23	36.41	0.22	0.14	46.82
523	75	14	434	83.43	36.50	0.22	0.14	46.93
524	75	14	435	83.61	36.58	0.22	0.14	47.03
525	75	14	436	83.81	36.67	0.22	0.14	47.14
526	75	14	437	84.00	36.75	0.22	0.14	47.25
527	75	14	438	84.19	36.83	0.22	0.14	47.36
528	75	14	439	84.39	36.92	0.22	0.14	47.47
529	75	14	440	84.57	37.00	0.22	0.14	47.57
530	75	14	441	84.77	37.09	0.22	0.14	47.68
531	75	14	442	84.96	37.17	0.22	0.14	47.79
532	75	14	443	85.15	37.25	0.22	0.14	47.90
533	75	14	444	85.35	37.34	0.22	0.14	48.01
534	75	14	445	85.53	37.42	0.22	0.14	48.11
535	75	14	446	85.73	37.51	0.22	0.14	48.22
536	75	14	447	85.92	37.59	0.22	0.14	48.33
537	75	14	448	86.11	37.67	0.22	0.14	48.44
538	75	14	449	86.31	37.76	0.22	0.14	48.55
539	75	14	450	86.49	37.84	0.22	0.14	48.65

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	Employees 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	▼ Employer's contributions £ P
540	75	14	451	86.69	37.93	0.22	0.14	48.76
541	75	14	452	86.88	38.01	0.22	0.14	48.87
542	75	14	453	87.07	38.09	0.22	0.14	48.98
543	75	14	454	87.27	38.18	0.22	0.14	49.09
544	75	14	455	87.45	38.26	0.22	0.14	49.19
545	75	14	456	87.65	38.35	0.22	0.14	49.30
546	75	14	457	87.84	38.43	0.22	0.14	49.41
547	75	14	458	88.03	38.51	0.22	0.14	49.52
548	75	14	459	88.23	38.60	0.22	0.14	49.63
549	75	14	460	88.41	38.68	0.22	0.14	49.73
550	75	14	461	88.61	38.77	0.22	0.14	49.84
551	75	14	462	88.80	38.85	0.22	0.14	49.95
552	75	14	463	88.99	38.93	0.22	0.14	50.06
553	75	14	464	89.19	39.02	0.22	0.14	50.17
554	75	14	465	89.37	39.10	0.22	0.14	50.27
555	75	14	466	89.57	39.19	0.22	0.14	50.38
556	75	14	467	89.76	39.27	0.22	0.14	50.49
557	75	14	468	89.95	39.35	0.22	0.14	50.60
558	75	14	469	90.15	39.44	0.22	0.14	50.71
559	75	14	470	90.33	39.52	0.22	0.14	50.81
560	75	14	471	90.53	39.61	0.22	0.14	50.92
561	75	14	472	90.72	39.69	0.22	0.14	51.03
562	75	14	473	90.91	39.77	0.22	0.14	51.14
563	75	14	474	91.11	39.86	0.22	0.14	51.25
564	75	14	475	91.29	39.94	0.22	0.14	51.35
565	75	14	476	91.49	40.03	0.22	0.14	51.46
566	75	14	477	91.68	40.11	0.22	0.14	51.57
567	75	14	478	91.87	40.19	0.22	0.14	51.68
568	75	14	479	92.07	40.28	0.22	0.14	51.79
569	75	14	480	92.25	40.36	0.22	0.14	51.89
570	75	14	481	92.45	40.45	0.22	0.14	52.00
571	75	14	482	92.64	40.53	0.22	0.14	52.11
572	75	14	483	92.83	40.61	0.22	0.14	52.22
573	75	14	484	93.03	40.70	0.22	0.14	52.33
574	75	14	485	93.21	40.78	0.22	0.14	52.43
575	75	14	486	93.41	40.87	0.22	0.14	52.54
576	75	14	487	93.60	40.95	0.22	0.14	52.65
577	75	14	488	93.79	41.03	0.22	0.14	52.76
578	75	14	489	93.99	41.12	0.22	0.14	52.87
579	75	14	490	94.17	41.20	0.22	0.14	52.97
580	75	14	491	94.37	41.29	0.22	0.14	53.08
581	75	14	492	94.56	41.37	0.22	0.14	53.19
582	75	14	493	94.75	41.45	0.22	0.14	53.30
583	75	14	494	94.95	41.54	0.22	0.14	53.41
584	75	14	495	95.13	41.62	0.22	0.14	53.51
585	75	14	496	95.23	41.66	0.22	0.14	53.57

If the employee's gross pay is over £585, go to page 71

Monthly table for Contracted-out Money Purchase standard rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

- employees in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, or who are age 16 or over and under State pension age (65 for men, 60 for women).

Do not use this table for

- married women or widows who have the right to pay reduced rate employee's contributions, see Table E
- employees who are State pension age or over, see leaflet CA41
- employees for whom you hold form CA2700, see Table S
- employees who have an Appropriate Personal Pension, or an Appropriate Personal Pension Stakeholder Pension, see leaflet CA38
- employees contracted-out in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CA39.

Completing Deductions working Sheet, form P11 or substitute

- enter 'F' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1a-1g of the table to columns 1a-1g of form P11 on the line next to the tax week in which the employee is paid.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions payable on earnings in 1c	Employees NIC rebate due on earnings in 1b (to be deducted from contributions in 1e)	Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ 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	0.00	0.00
329	325	4	0	0.00	0.00	0.00	0.16	0.00
333	325	8	0	0.00	0.00	0.00	0.26	0.00
337	325	12	0	0.00	0.00	0.00	0.36	0.00
341	325	16	0	0.00	0.00	0.00	0.47	0.00
345	325	20	0	0.00	0.00	0.00	0.57	0.00
349	325	24	0	0.00	0.00	0.00	0.68	0.00
353	325	28	0	0.00	0.00	0.00	0.78	0.00
357	325	32	0	0.00	0.00	0.00	0.88	0.00
361	325	36	0	0.00	0.00	0.00	0.99	0.00
365	325	40	0	0.00	0.00	0.00	1.09	0.00
369	325	44	0	0.00	0.00	0.00	1.20	0.00
373	325	48	0	0.00	0.00	0.00	1.30	0.00
377	325	52	0	0.00	0.00	0.00	1.40	0.00
381	325	56	0	0.00	0.00	0.00	1.51	0.00
385	325	60	0	0.00	0.00	0.00	1.56	0.00
389	325	60	4	1.15	0.50	0.50	1.06	0.65
393	325	60	8	1.92	0.84	0.84	0.72	1.08
397	325	60	12	2.69	1.18	0.96	0.60	1.51
401	325	60	16	3.45	1.51	0.96	0.60	1.94
405	325	60	20	4.23	1.85	0.96	0.60	2.38
409	325	60	24	4.99	2.18	0.96	0.60	2.81
413	325	60	28	5.76	2.52	0.96	0.60	3.24
417	325	60	32	6.53	2.86	0.96	0.60	3.67
421	325	60	36	7.29	3.19	0.96	0.60	4.10

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	Employees 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	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P	£ P
425	325	60	40	8.07	3.53	0.96	0.60	4.54
429	325	60	44	8.83	3.86	0.96	0.60	4.97
433	325	60	48	9.60	4.20	0.96	0.60	5.40
437	325	60	52	10.37	4.54	0.96	0.60	5.83
441	325	60	56	11.13	4.87	0.96	0.60	6.26
445	325	60	60	11.91	5.21	0.96	0.60	6.70
449	325	60	64	12.67	5.54	0.96	0.60	7.13
453	325	60	68	13.44	5.88	0.96	0.60	7.56
457	325	60	72	14.21	6.22	0.96	0.60	7.99
461	325	60	76	14.97	6.55	0.96	0.60	8.42
465	325	60	80	15.75	6.89	0.96	0.60	8.86
469	325	60	84	16.51	7.22	0.96	0.60	9.29
473	325	60	88	17.28	7.56	0.96	0.60	9.72
477	325	60	92	18.05	7.90	0.96	0.60	10.15
481	325	60	96	18.81	8.23	0.96	0.60	10.58
485	325	60	100	19.59	8.57	0.96	0.60	11.02
489	325	60	104	20.35	8.90	0.96	0.60	11.45
493	325	60	108	21.12	9.24	0.96	0.60	11.88
497	325	60	112	21.89	9.58	0.96	0.60	12.31
501	325	60	116	22.65	9.91	0.96	0.60	12.74
505	325	60	120	23.43	10.25	0.96	0.60	13.18
509	325	60	124	24.19	10.58	0.96	0.60	13.61
513	325	60	128	24.96	10.92	0.96	0.60	14.04
517	325	60	132	25.73	11.26	0.96	0.60	14.47
521	325	60	136	26.49	11.59	0.96	0.60	14.90
525	325	60	140	27.27	11.93	0.96	0.60	15.34
529	325	60	144	28.03	12.26	0.96	0.60	15.77
533	325	60	148	28.80	12.60	0.96	0.60	16.20
537	325	60	152	29.57	12.94	0.96	0.60	16.63
541	325	60	156	30.33	13.27	0.96	0.60	17.06
545	325	60	160	31.11	13.61	0.96	0.60	17.50
549	325	60	164	31.87	13.94	0.96	0.60	17.93
553	325	60	168	32.64	14.28	0.96	0.60	18.36
557	325	60	172	33.41	14.62	0.96	0.60	18.79
561	325	60	176	34.17	14.95	0.96	0.60	19.22
565	325	60	180	34.95	15.29	0.96	0.60	19.66
569	325	60	184	35.71	15.62	0.96	0.60	20.09
573	325	60	188	36.48	15.96	0.96	0.60	20.52
577	325	60	192	37.25	16.30	0.96	0.60	20.95
581	325	60	196	38.01	16.63	0.96	0.60	21.38
585	325	60	200	38.79	16.97	0.96	0.60	21.82
589	325	60	204	39.55	17.30	0.96	0.60	22.25
593	325	60	208	40.32	17.64	0.96	0.60	22.68
597	325	60	212	41.09	17.98	0.96	0.60	23.11
601	325	60	216	41.85	18.31	0.96	0.60	23.54
605	325	60	220	42.63	18.65	0.96	0.60	23.98
609	325	60	224	43.39	18.98	0.96	0.60	24.41
613	325	60	228	44.16	19.32	0.96	0.60	24.84
617	325	60	232	44.93	19.66	0.96	0.60	25.27
621	325	60	236	45.69	19.99	0.96	0.60	25.70
625	325	60	240	46.47	20.33	0.96	0.60	26.14
629	325	60	244	47.23	20.66	0.96	0.60	26.57
633	325	60	248	48.00	21.00	0.96	0.60	27.00
637	325	60	252	48.77	21.34	0.96	0.60	27.43
641	325	60	256	49.53	21.67	0.96	0.60	27.86

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
645	325	60	260	50.31	22.01	0.96	0.60	28.30
649	325	60	264	51.07	22.34	0.96	0.60	28.73
653	325	60	268	51.84	22.68	0.96	0.60	29.16
657	325	60	272	52.61	23.02	0.96	0.60	29.59
661	325	60	276	53.37	23.35	0.96	0.60	30.02
665	325	60	280	54.15	23.69	0.96	0.60	30.46
669	325	60	284	54.91	24.02	0.96	0.60	30.89
673	325	60	288	55.68	24.36	0.96	0.60	31.32
677	325	60	292	56.45	24.70	0.96	0.60	31.75
681	325	60	296	57.21	25.03	0.96	0.60	32.18
685	325	60	300	57.99	25.37	0.96	0.60	32.62
689	325	60	304	58.75	25.70	0.96	0.60	33.05
693	325	60	308	59.52	26.04	0.96	0.60	33.48
697	325	60	312	60.29	26.38	0.96	0.60	33.91
701	325	60	316	61.05	26.71	0.96	0.60	34.34
705	325	60	320	61.83	27.05	0.96	0.60	34.78
709	325	60	324	62.59	27.38	0.96	0.60	35.21
713	325	60	328	63.36	27.72	0.96	0.60	35.64
717	325	60	332	64.13	28.06	0.96	0.60	36.07
721	325	60	336	64.89	28.39	0.96	0.60	36.50
725	325	60	340	65.67	28.73	0.96	0.60	36.94
729	325	60	344	66.43	29.06	0.96	0.60	37.37
733	325	60	348	67.20	29.40	0.96	0.60	37.80
737	325	60	352	67.97	29.74	0.96	0.60	38.23
741	325	60	356	68.73	30.07	0.96	0.60	38.66
745	325	60	360	69.51	30.41	0.96	0.60	39.10
749	325	60	364	70.27	30.74	0.96	0.60	39.53
753	325	60	368	71.04	31.08	0.96	0.60	39.96
757	325	60	372	71.81	31.42	0.96	0.60	40.39
761	325	60	376	72.57	31.75	0.96	0.60	40.82
765	325	60	380	73.35	32.09	0.96	0.60	41.26
769	325	60	384	74.11	32.42	0.96	0.60	41.69
773	325	60	388	74.88	32.76	0.96	0.60	42.12
777	325	60	392	75.65	33.10	0.96	0.60	42.55
781	325	60	396	76.41	33.43	0.96	0.60	42.98
785	325	60	400	77.19	33.77	0.96	0.60	43.42
789	325	60	404	77.95	34.10	0.96	0.60	43.85
793	325	60	408	78.72	34.44	0.96	0.60	44.28
797	325	60	412	79.49	34.78	0.96	0.60	44.71
801	325	60	416	80.25	35.11	0.96	0.60	45.14
805	325	60	420	81.03	35.45	0.96	0.60	45.58
809	325	60	424	81.79	35.78	0.96	0.60	46.01
813	325	60	428	82.56	36.12	0.96	0.60	46.44
817	325	60	432	83.33	36.46	0.96	0.60	46.87
821	325	60	436	84.09	36.79	0.96	0.60	47.30
825	325	60	440	84.87	37.13	0.96	0.60	47.74
829	325	60	444	85.63	37.46	0.96	0.60	48.17
833	325	60	448	86.40	37.80	0.96	0.60	48.60
837	325	60	452	87.17	38.14	0.96	0.60	49.03
841	325	60	456	87.93	38.47	0.96	0.60	49.46
845	325	60	460	88.71	38.81	0.96	0.60	49.90
849	325	60	464	89.47	39.14	0.96	0.60	50.33
853	325	60	468	90.24	39.48	0.96	0.60	50.76
857	325	60	472	91.01	39.82	0.96	0.60	51.19
861	325	60	476	91.77	40.15	0.96	0.60	51.62

Monthly table

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
865	325	60	480	92.55	40.49	0.96	0.60	52.06
869	325	60	484	93.31	40.82	0.96	0.60	52.49
873	325	60	488	94.08	41.16	0.96	0.60	52.92
877	325	60	492	94.85	41.50	0.96	0.60	53.35
881	325	60	496	95.61	41.83	0.96	0.60	53.78
885	325	60	500	96.39	42.17	0.96	0.60	54.22
889	325	60	504	97.15	42.50	0.96	0.60	54.65
893	325	60	508	97.92	42.84	0.96	0.60	55.08
897	325	60	512	98.69	43.18	0.96	0.60	55.51
901	325	60	516	99.45	43.51	0.96	0.60	55.94
905	325	60	520	100.23	43.85	0.96	0.60	56.38
909	325	60	524	100.99	44.18	0.96	0.60	56.81
913	325	60	528	101.76	44.52	0.96	0.60	57.24
917	325	60	532	102.53	44.86	0.96	0.60	57.67
921	325	60	536	103.29	45.19	0.96	0.60	58.10
925	325	60	540	104.07	45.53	0.96	0.60	58.54
929	325	60	544	104.83	45.86	0.96	0.60	58.97
933	325	60	548	105.60	46.20	0.96	0.60	59.40
937	325	60	552	106.37	46.54	0.96	0.60	59.83
941	325	60	556	107.13	46.87	0.96	0.60	60.26
945	325	60	560	107.91	47.21	0.96	0.60	60.70
949	325	60	564	108.67	47.54	0.96	0.60	61.13
953	325	60	568	109.44	47.88	0.96	0.60	61.56
957	325	60	572	110.21	48.22	0.96	0.60	61.99
961	325	60	576	110.97	48.55	0.96	0.60	62.42
965	325	60	580	111.75	48.89	0.96	0.60	62.86
969	325	60	584	112.51	49.22	0.96	0.60	63.29
973	325	60	588	113.28	49.56	0.96	0.60	63.72
977	325	60	592	114.05	49.90	0.96	0.60	64.15
981	325	60	596	114.81	50.23	0.96	0.60	64.58
985	325	60	600	115.59	50.57	0.96	0.60	65.02
989	325	60	604	116.35	50.90	0.96	0.60	65.45
993	325	60	608	117.12	51.24	0.96	0.60	65.88
997	325	60	612	117.89	51.58	0.96	0.60	66.31
1001	325	60	616	118.65	51.91	0.96	0.60	66.74
1005	325	60	620	119.43	52.25	0.96	0.60	67.18
1009	325	60	624	120.19	52.58	0.96	0.60	67.61
1013	325	60	628	120.96	52.92	0.96	0.60	68.04
1017	325	60	632	121.73	53.26	0.96	0.60	68.47
1021	325	60	636	122.49	53.59	0.96	0.60	68.90
1025	325	60	640	123.27	53.93	0.96	0.60	69.34
1029	325	60	644	124.03	54.26	0.96	0.60	69.77
1033	325	60	648	124.80	54.60	0.96	0.60	70.20
1037	325	60	652	125.57	54.94	0.96	0.60	70.63
1041	325	60	656	126.33	55.27	0.96	0.60	71.06
1045	325	60	660	127.11	55.61	0.96	0.60	71.50
1049	325	60	664	127.87	55.94	0.96	0.60	71.93
1053	325	60	668	128.64	56.28	0.96	0.60	72.36
1057	325	60	672	129.41	56.62	0.96	0.60	72.79
1061	325	60	676	130.17	56.95	0.96	0.60	73.22
1065	325	60	680	130.95	57.29	0.96	0.60	73.66
1069	325	60	684	131.71	57.62	0.96	0.60	74.09
1073	325	60	688	132.48	57.96	0.96	0.60	74.52
1077	325	60	692	133.25	58.30	0.96	0.60	74.95
1081	325	60	696	134.01	58.63	0.96	0.60	75.38

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1085	325	60	700	134.79	58.97	0.96	0.60	75.82
1089	325	60	704	135.55	59.30	0.96	0.60	76.25
1093	325	60	708	136.32	59.64	0.96	0.60	76.68
1097	325	60	712	137.09	59.98	0.96	0.60	77.11
1101	325	60	716	137.85	60.31	0.96	0.60	77.54
1105	325	60	720	138.63	60.65	0.96	0.60	77.98
1109	325	60	724	139.39	60.98	0.96	0.60	78.41
1113	325	60	728	140.16	61.32	0.96	0.60	78.84
1117	325	60	732	140.93	61.66	0.96	0.60	79.27
1121	325	60	736	141.69	61.99	0.96	0.60	79.70
1125	325	60	740	142.47	62.33	0.96	0.60	80.14
1129	325	60	744	143.23	62.66	0.96	0.60	80.57
1133	325	60	748	144.00	63.00	0.96	0.60	81.00
1137	325	60	752	144.77	63.34	0.96	0.60	81.43
1141	325	60	756	145.53	63.67	0.96	0.60	81.86
1145	325	60	760	146.31	64.01	0.96	0.60	82.30
1149	325	60	764	147.07	64.34	0.96	0.60	82.73
1153	325	60	768	147.84	64.68	0.96	0.60	83.16
1157	325	60	772	148.61	65.02	0.96	0.60	83.59
1161	325	60	776	149.37	65.35	0.96	0.60	84.02
1165	325	60	780	150.15	65.69	0.96	0.60	84.46
1169	325	60	784	150.91	66.02	0.96	0.60	84.89
1173	325	60	788	151.68	66.36	0.96	0.60	85.32
1177	325	60	792	152.45	66.70	0.96	0.60	85.75
1181	325	60	796	153.21	67.03	0.96	0.60	86.18
1185	325	60	800	153.99	67.37	0.96	0.60	86.62
1189	325	60	804	154.75	67.70	0.96	0.60	87.05
1193	325	60	808	155.52	68.04	0.96	0.60	87.48
1197	325	60	812	156.29	68.38	0.96	0.60	87.91
1201	325	60	816	157.05	68.71	0.96	0.60	88.34
1205	325	60	820	157.83	69.05	0.96	0.60	88.78
1209	325	60	824	158.59	69.38	0.96	0.60	89.21
1213	325	60	828	159.36	69.72	0.96	0.60	89.64
1217	325	60	832	160.13	70.06	0.96	0.60	90.07
1221	325	60	836	160.89	70.39	0.96	0.60	90.50
1225	325	60	840	161.67	70.73	0.96	0.60	90.94
1229	325	60	844	162.43	71.06	0.96	0.60	91.37
1233	325	60	848	163.20	71.40	0.96	0.60	91.80
1237	325	60	852	163.97	71.74	0.96	0.60	92.23
1241	325	60	856	164.73	72.07	0.96	0.60	92.66
1245	325	60	860	165.51	72.41	0.96	0.60	93.10
1249	325	60	864	166.27	72.74	0.96	0.60	93.53
1253	325	60	868	167.04	73.08	0.96	0.60	93.96
1257	325	60	872	167.81	73.42	0.96	0.60	94.39
1261	325	60	876	168.57	73.75	0.96	0.60	94.82
1265	325	60	880	169.35	74.09	0.96	0.60	95.26
1269	325	60	884	170.11	74.42	0.96	0.60	95.69
1273	325	60	888	170.88	74.76	0.96	0.60	96.12
1277	325	60	892	171.65	75.10	0.96	0.60	96.55
1281	325	60	896	172.41	75.43	0.96	0.60	96.98
1285	325	60	900	173.19	75.77	0.96	0.60	97.42
1289	325	60	904	173.95	76.10	0.96	0.60	97.85
1293	325	60	908	174.72	76.44	0.96	0.60	98.28
1297	325	60	912	175.49	76.78	0.96	0.60	98.71
1301	325	60	916	176.25	77.11	0.96	0.60	99.14

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1305	325	60	920	177.03	77.45	0.96	0.60	99.58
1309	325	60	924	177.79	77.78	0.96	0.60	100.01
1313	325	60	928	178.56	78.12	0.96	0.60	100.44
1317	325	60	932	179.33	78.46	0.96	0.60	100.87
1321	325	60	936	180.09	78.79	0.96	0.60	101.30
1325	325	60	940	180.87	79.13	0.96	0.60	101.74
1329	325	60	944	181.63	79.46	0.96	0.60	102.17
1333	325	60	948	182.40	79.80	0.96	0.60	102.60
1337	325	60	952	183.17	80.14	0.96	0.60	103.03
1341	325	60	956	183.93	80.47	0.96	0.60	103.46
1345	325	60	960	184.71	80.81	0.96	0.60	103.90
1349	325	60	964	185.47	81.14	0.96	0.60	104.33
1353	325	60	968	186.24	81.48	0.96	0.60	104.76
1357	325	60	972	187.01	81.82	0.96	0.60	105.19
1361	325	60	976	187.77	82.15	0.96	0.60	105.62
1365	325	60	980	188.55	82.49	0.96	0.60	106.06
1369	325	60	984	189.31	82.82	0.96	0.60	106.49
1373	325	60	988	190.08	83.16	0.96	0.60	106.92
1377	325	60	992	190.85	83.50	0.96	0.60	107.35
1381	325	60	996	191.61	83.83	0.96	0.60	107.78
1385	325	60	1000	192.39	84.17	0.96	0.60	108.22
1389	325	60	1004	193.15	84.50	0.96	0.60	108.65
1393	325	60	1008	193.92	84.84	0.96	0.60	109.08
1397	325	60	1012	194.69	85.18	0.96	0.60	109.51
1401	325	60	1016	195.45	85.51	0.96	0.60	109.94
1405	325	60	1020	196.23	85.85	0.96	0.60	110.38
1409	325	60	1024	196.99	86.18	0.96	0.60	110.81
1413	325	60	1028	197.76	86.52	0.96	0.60	111.24
1417	325	60	1032	198.53	86.86	0.96	0.60	111.67
1421	325	60	1036	199.29	87.19	0.96	0.60	112.10
1425	325	60	1040	200.07	87.53	0.96	0.60	112.54
1429	325	60	1044	200.83	87.86	0.96	0.60	112.97
1433	325	60	1048	201.60	88.20	0.96	0.60	113.40
1437	325	60	1052	202.37	88.54	0.96	0.60	113.83
1441	325	60	1056	203.13	88.87	0.96	0.60	114.26
1445	325	60	1060	203.91	89.21	0.96	0.60	114.70
1449	325	60	1064	204.67	89.54	0.96	0.60	115.13
1453	325	60	1068	205.44	89.88	0.96	0.60	115.56
1457	325	60	1072	206.21	90.22	0.96	0.60	115.99
1461	325	60	1076	206.97	90.55	0.96	0.60	116.42
1465	325	60	1080	207.75	90.89	0.96	0.60	116.86
1469	325	60	1084	208.51	91.22	0.96	0.60	117.29
1473	325	60	1088	209.28	91.56	0.96	0.60	117.72
1477	325	60	1092	210.05	91.90	0.96	0.60	118.15
1481	325	60	1096	210.81	92.23	0.96	0.60	118.58
1485	325	60	1100	211.59	92.57	0.96	0.60	119.02
1489	325	60	1104	212.35	92.90	0.96	0.60	119.45
1493	325	60	1108	213.12	93.24	0.96	0.60	119.88
1497	325	60	1112	213.89	93.58	0.96	0.60	120.31
1501	325	60	1116	214.65	93.91	0.96	0.60	120.74
1505	325	60	1120	215.43	94.25	0.96	0.60	121.18
1509	325	60	1124	216.19	94.58	0.96	0.60	121.61
1513	325	60	1128	216.96	94.92	0.96	0.60	122.04
1517	325	60	1132	217.73	95.26	0.96	0.60	122.47
1521	325	60	1136	218.49	95.59	0.96	0.60	122.90

▼ 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	Employees 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	▼ Employer's contributions £ P
1525	325	60	1140	219.27	95.93	0.96	0.60	123.34
1529	325	60	1144	220.03	96.26	0.96	0.60	123.77
1533	325	60	1148	220.80	96.60	0.96	0.60	124.20
1537	325	60	1152	221.57	96.94	0.96	0.60	124.63
1541	325	60	1156	222.33	97.27	0.96	0.60	125.06
1545	325	60	1160	223.11	97.61	0.96	0.60	125.50
1549	325	60	1164	223.87	97.94	0.96	0.60	125.93
1553	325	60	1168	224.64	98.28	0.96	0.60	126.36
1557	325	60	1172	225.41	98.62	0.96	0.60	126.79
1561	325	60	1176	226.17	98.95	0.96	0.60	127.22
1565	325	60	1180	226.95	99.29	0.96	0.60	127.66
1569	325	60	1184	227.71	99.62	0.96	0.60	128.09
1573	325	60	1188	228.48	99.96	0.96	0.60	128.52
1577	325	60	1192	229.25	100.30	0.96	0.60	128.95
1581	325	60	1196	230.01	100.63	0.96	0.60	129.38
1585	325	60	1200	230.79	100.97	0.96	0.60	129.82
1589	325	60	1204	231.55	101.30	0.96	0.60	130.25
1593	325	60	1208	232.32	101.64	0.96	0.60	130.68
1597	325	60	1212	233.09	101.98	0.96	0.60	131.11
1601	325	60	1216	233.85	102.31	0.96	0.60	131.54
1605	325	60	1220	234.63	102.65	0.96	0.60	131.98
1609	325	60	1224	235.39	102.98	0.96	0.60	132.41
1613	325	60	1228	236.16	103.32	0.96	0.60	132.84
1617	325	60	1232	236.93	103.66	0.96	0.60	133.27
1621	325	60	1236	237.69	103.99	0.96	0.60	133.70
1625	325	60	1240	238.47	104.33	0.96	0.60	134.14
1629	325	60	1244	239.23	104.66	0.96	0.60	134.57
1633	325	60	1248	240.00	105.00	0.96	0.60	135.00
1637	325	60	1252	240.77	105.34	0.96	0.60	135.43
1641	325	60	1256	241.53	105.67	0.96	0.60	135.86
1645	325	60	1260	242.31	106.01	0.96	0.60	136.30
1649	325	60	1264	243.07	106.34	0.96	0.60	136.73
1653	325	60	1268	243.84	106.68	0.96	0.60	137.16
1657	325	60	1272	244.61	107.02	0.96	0.60	137.59
1661	325	60	1276	245.37	107.35	0.96	0.60	138.02
1665	325	60	1280	246.15	107.69	0.96	0.60	138.46
1669	325	60	1284	246.91	108.02	0.96	0.60	138.89
1673	325	60	1288	247.68	108.36	0.96	0.60	139.32
1677	325	60	1292	248.45	108.70	0.96	0.60	139.75
1681	325	60	1296	249.21	109.03	0.96	0.60	140.18
1685	325	60	1300	249.99	109.37	0.96	0.60	140.62
1689	325	60	1304	250.75	109.70	0.96	0.60	141.05
1693	325	60	1308	251.52	110.04	0.96	0.60	141.48
1697	325	60	1312	252.29	110.38	0.96	0.60	141.91
1701	325	60	1316	253.05	110.71	0.96	0.60	142.34
1705	325	60	1320	253.83	111.05	0.96	0.60	142.78
1709	325	60	1324	254.59	111.38	0.96	0.60	143.21
1713	325	60	1328	255.36	111.72	0.96	0.60	143.64
1717	325	60	1332	256.13	112.06	0.96	0.60	144.07
1721	325	60	1336	256.89	112.39	0.96	0.60	144.50
1725	325	60	1340	257.67	112.73	0.96	0.60	144.94
1729	325	60	1344	258.43	113.06	0.96	0.60	145.37
1733	325	60	1348	259.20	113.40	0.96	0.60	145.80
1737	325	60	1352	259.97	113.74	0.96	0.60	146.23
1741	325	60	1356	260.73	114.07	0.96	0.60	146.66

▼ 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	Employees 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	▼ Employer's contributions £ P
1745	325	60	1360	261.51	114.41	0.96	0.60	147.10
1749	325	60	1364	262.27	114.74	0.96	0.60	147.53
1753	325	60	1368	263.04	115.08	0.96	0.60	147.96
1757	325	60	1372	263.81	115.42	0.96	0.60	148.39
1761	325	60	1376	264.57	115.75	0.96	0.60	148.82
1765	325	60	1380	265.35	116.09	0.96	0.60	149.26
1769	325	60	1384	266.11	116.42	0.96	0.60	149.69
1773	325	60	1388	266.88	116.76	0.96	0.60	150.12
1777	325	60	1392	267.65	117.10	0.96	0.60	150.55
1781	325	60	1396	268.41	117.43	0.96	0.60	150.98
1785	325	60	1400	269.19	117.77	0.96	0.60	151.42
1789	325	60	1404	269.95	118.10	0.96	0.60	151.85
1793	325	60	1408	270.72	118.44	0.96	0.60	152.28
1797	325	60	1412	271.49	118.78	0.96	0.60	152.71
1801	325	60	1416	272.25	119.11	0.96	0.60	153.14
1805	325	60	1420	273.03	119.45	0.96	0.60	153.58
1809	325	60	1424	273.79	119.78	0.96	0.60	154.01
1813	325	60	1428	274.56	120.12	0.96	0.60	154.44
1817	325	60	1432	275.33	120.46	0.96	0.60	154.87
1821	325	60	1436	276.09	120.79	0.96	0.60	155.30
1825	325	60	1440	276.87	121.13	0.96	0.60	155.74
1829	325	60	1444	277.63	121.46	0.96	0.60	156.17
1833	325	60	1448	278.40	121.80	0.96	0.60	156.60
1837	325	60	1452	279.17	122.14	0.96	0.60	157.03
1841	325	60	1456	279.93	122.47	0.96	0.60	157.46
1845	325	60	1460	280.71	122.81	0.96	0.60	157.90
1849	325	60	1464	281.47	123.14	0.96	0.60	158.33
1853	325	60	1468	282.24	123.48	0.96	0.60	158.76
1857	325	60	1472	283.01	123.82	0.96	0.60	159.19
1861	325	60	1476	283.77	124.15	0.96	0.60	159.62
1865	325	60	1480	284.55	124.49	0.96	0.60	160.06
1869	325	60	1484	285.31	124.82	0.96	0.60	160.49
1873	325	60	1488	286.08	125.16	0.96	0.60	160.92
1877	325	60	1492	286.85	125.50	0.96	0.60	161.35
1881	325	60	1496	287.61	125.83	0.96	0.60	161.78
1885	325	60	1500	288.39	126.17	0.96	0.60	162.22
1889	325	60	1504	289.15	126.50	0.96	0.60	162.65
1893	325	60	1508	289.92	126.84	0.96	0.60	163.08
1897	325	60	1512	290.69	127.18	0.96	0.60	163.51
1901	325	60	1516	291.45	127.51	0.96	0.60	163.94
1905	325	60	1520	292.23	127.85	0.96	0.60	164.38
1909	325	60	1524	292.99	128.18	0.96	0.60	164.81
1913	325	60	1528	293.76	128.52	0.96	0.60	165.24
1917	325	60	1532	294.53	128.86	0.96	0.60	165.67
1921	325	60	1536	295.29	129.19	0.96	0.60	166.10
1925	325	60	1540	296.07	129.53	0.96	0.60	166.54
1929	325	60	1544	296.83	129.86	0.96	0.60	166.97
1933	325	60	1548	297.60	130.20	0.96	0.60	167.40
1937	325	60	1552	298.37	130.54	0.96	0.60	167.83
1941	325	60	1556	299.13	130.87	0.96	0.60	168.26
1945	325	60	1560	299.91	131.21	0.96	0.60	168.70
1949	325	60	1564	300.67	131.54	0.96	0.60	169.13
1953	325	60	1568	301.44	131.88	0.96	0.60	169.56
1957	325	60	1572	302.21	132.22	0.96	0.60	169.99
1961	325	60	1576	302.97	132.55	0.96	0.60	170.42

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£	£	£	£	£ P	£ P	£ P	£ P	£ P
1965	325	60	1580	303.75	132.89	0.96	0.60	170.86
1969	325	60	1584	304.51	133.22	0.96	0.60	171.29
1973	325	60	1588	305.28	133.56	0.96	0.60	171.72
1977	325	60	1592	306.05	133.90	0.96	0.60	172.15
1981	325	60	1596	306.81	134.23	0.96	0.60	172.58
1985	325	60	1600	307.59	134.57	0.96	0.60	173.02
1989	325	60	1604	308.35	134.90	0.96	0.60	173.45
1993	325	60	1608	309.12	135.24	0.96	0.60	173.88
1997	325	60	1612	309.89	135.58	0.96	0.60	174.31
2001	325	60	1616	310.65	135.91	0.96	0.60	174.74
2005	325	60	1620	311.43	136.25	0.96	0.60	175.18
2009	325	60	1624	312.19	136.58	0.96	0.60	175.61
2013	325	60	1628	312.96	136.92	0.96	0.60	176.04
2017	325	60	1632	313.73	137.26	0.96	0.60	176.47
2021	325	60	1636	314.49	137.59	0.96	0.60	176.90
2025	325	60	1640	315.27	137.93	0.96	0.60	177.34
2029	325	60	1644	316.03	138.26	0.96	0.60	177.77
2033	325	60	1648	316.80	138.60	0.96	0.60	178.20
2037	325	60	1652	317.57	138.94	0.96	0.60	178.63
2041	325	60	1656	318.33	139.27	0.96	0.60	179.06
2045	325	60	1660	319.11	139.61	0.96	0.60	179.50
2049	325	60	1664	319.87	139.94	0.96	0.60	179.93
2053	325	60	1668	320.64	140.28	0.96	0.60	180.36
2057	325	60	1672	321.41	140.62	0.96	0.60	180.79
2061	325	60	1676	322.17	140.95	0.96	0.60	181.22
2065	325	60	1680	322.95	141.29	0.96	0.60	181.66
2069	325	60	1684	323.71	141.62	0.96	0.60	182.09
2073	325	60	1688	324.48	141.96	0.96	0.60	182.52
2077	325	60	1692	325.25	142.30	0.96	0.60	182.95
2081	325	60	1696	326.01	142.63	0.96	0.60	183.38
2085	325	60	1700	326.79	142.97	0.96	0.60	183.82
2089	325	60	1704	327.55	143.30	0.96	0.60	184.25
2093	325	60	1708	328.32	143.64	0.96	0.60	184.68
2097	325	60	1712	329.09	143.98	0.96	0.60	185.11
2101	325	60	1716	329.85	144.31	0.96	0.60	185.54
2105	325	60	1720	330.63	144.65	0.96	0.60	185.98
2109	325	60	1724	331.39	144.98	0.96	0.60	186.41
2113	325	60	1728	332.16	145.32	0.96	0.60	186.84
2117	325	60	1732	332.93	145.66	0.96	0.60	187.27
2121	325	60	1736	333.69	145.99	0.96	0.60	187.70
2125	325	60	1740	334.47	146.33	0.96	0.60	188.14
2129	325	60	1744	335.23	146.66	0.96	0.60	188.57
2133	325	60	1748	336.00	147.00	0.96	0.60	189.00
2137	325	60	1752	336.77	147.34	0.96	0.60	189.43
2141	325	60	1756	337.53	147.67	0.96	0.60	189.86
2145	325	60	1760	338.31	148.01	0.96	0.60	190.30
2149	325	60	1764	339.07	148.34	0.96	0.60	190.73
2153	325	60	1768	339.84	148.68	0.96	0.60	191.16
2157	325	60	1772	340.61	149.02	0.96	0.60	191.59
2161	325	60	1776	341.37	149.35	0.96	0.60	192.02
2165	325	60	1780	342.15	149.69	0.96	0.60	192.46
2169	325	60	1784	342.91	150.02	0.96	0.60	192.89
2173	325	60	1788	343.68	150.36	0.96	0.60	193.32
2177	325	60	1792	344.45	150.70	0.96	0.60	193.75
2181	325	60	1796	345.21	151.03	0.96	0.60	194.18

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	Employees 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	▼ Employer's contributions £ P
2185	325	60	1800	345.99	151.37	0.96	0.60	194.62
2189	325	60	1804	346.75	151.70	0.96	0.60	195.05
2193	325	60	1808	347.52	152.04	0.96	0.60	195.48
2197	325	60	1812	348.29	152.38	0.96	0.60	195.91
2201	325	60	1816	349.05	152.71	0.96	0.60	196.34
2205	325	60	1820	349.83	153.05	0.96	0.60	196.78
2209	325	60	1824	350.59	153.38	0.96	0.60	197.21
2213	325	60	1828	351.36	153.72	0.96	0.60	197.64
2217	325	60	1832	352.13	154.06	0.96	0.60	198.07
2221	325	60	1836	352.89	154.39	0.96	0.60	198.50
2225	325	60	1840	353.67	154.73	0.96	0.60	198.94
2229	325	60	1844	354.43	155.06	0.96	0.60	199.37
2233	325	60	1848	355.20	155.40	0.96	0.60	199.80
2237	325	60	1852	355.97	155.74	0.96	0.60	200.23
2241	325	60	1856	356.73	156.07	0.96	0.60	200.66
2245	325	60	1860	357.51	156.41	0.96	0.60	201.10
2249	325	60	1864	358.27	156.74	0.96	0.60	201.53
2253	325	60	1868	359.04	157.08	0.96	0.60	201.96
2257	325	60	1872	359.81	157.42	0.96	0.60	202.39
2261	325	60	1876	360.57	157.75	0.96	0.60	202.82
2265	325	60	1880	361.35	158.09	0.96	0.60	203.26
2269	325	60	1884	362.11	158.42	0.96	0.60	203.69
2273	325	60	1888	362.88	158.76	0.96	0.60	204.12
2277	325	60	1892	363.65	159.10	0.96	0.60	204.55
2281	325	60	1896	364.41	159.43	0.96	0.60	204.98
2285	325	60	1900	365.19	159.77	0.96	0.60	205.42
2289	325	60	1904	365.95	160.10	0.96	0.60	205.85
2293	325	60	1908	366.72	160.44	0.96	0.60	206.28
2297	325	60	1912	367.49	160.78	0.96	0.60	206.71
2301	325	60	1916	368.25	161.11	0.96	0.60	207.14
2305	325	60	1920	369.03	161.45	0.96	0.60	207.58
2309	325	60	1924	369.79	161.78	0.96	0.60	208.01
2313	325	60	1928	370.56	162.12	0.96	0.60	208.44
2317	325	60	1932	371.33	162.46	0.96	0.60	208.87
2321	325	60	1936	372.09	162.79	0.96	0.60	209.30
2325	325	60	1940	372.87	163.13	0.96	0.60	209.74
2329	325	60	1944	373.63	163.46	0.96	0.60	210.17
2333	325	60	1948	374.40	163.80	0.96	0.60	210.60
2337	325	60	1952	375.17	164.14	0.96	0.60	211.03
2341	325	60	1956	375.93	164.47	0.96	0.60	211.46
2345	325	60	1960	376.71	164.81	0.96	0.60	211.90
2349	325	60	1964	377.47	165.14	0.96	0.60	212.33
2353	325	60	1968	378.24	165.48	0.96	0.60	212.76
2357	325	60	1972	379.01	165.82	0.96	0.60	213.19
2361	325	60	1976	379.77	166.15	0.96	0.60	213.62
2365	325	60	1980	380.55	166.49	0.96	0.60	214.06
2369	325	60	1984	381.31	166.82	0.96	0.60	214.49
2373	325	60	1988	382.08	167.16	0.96	0.60	214.92
2377	325	60	1992	382.85	167.50	0.96	0.60	215.35
2381	325	60	1996	383.61	167.83	0.96	0.60	215.78
2385	325	60	2000	384.39	168.17	0.96	0.60	216.22
2389	325	60	2004	385.15	168.50	0.96	0.60	216.65
2393	325	60	2008	385.92	168.84	0.96	0.60	217.08
2397	325	60	2012	386.69	169.18	0.96	0.60	217.51
2401	325	60	2016	387.45	169.51	0.96	0.60	217.94

▼ 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	Employees 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	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P	£ P
2405	325	60	2020	388.23	169.85	0.96	0.60	218.38
2409	325	60	2024	388.99	170.18	0.96	0.60	218.81
2413	325	60	2028	389.76	170.52	0.96	0.60	219.24
2417	325	60	2032	390.53	170.86	0.96	0.60	219.67
2421	325	60	2036	391.29	171.19	0.96	0.60	220.10
2425	325	60	2040	392.07	171.53	0.96	0.60	220.54
2429	325	60	2044	392.83	171.86	0.96	0.60	220.97
2433	325	60	2048	393.60	172.20	0.96	0.60	221.40
2437	325	60	2052	394.37	172.54	0.96	0.60	221.83
2441	325	60	2056	395.13	172.87	0.96	0.60	222.26
2445	325	60	2060	395.91	173.21	0.96	0.60	222.70
2449	325	60	2064	396.67	173.54	0.96	0.60	223.13
2453	325	60	2068	397.44	173.88	0.96	0.60	223.56
2457	325	60	2072	398.21	174.22	0.96	0.60	223.99
2461	325	60	2076	398.97	174.55	0.96	0.60	224.42
2465	325	60	2080	399.75	174.89	0.96	0.60	224.86
2469	325	60	2084	400.51	175.22	0.96	0.60	225.29
2473	325	60	2088	401.28	175.56	0.96	0.60	225.72
2477	325	60	2092	402.05	175.90	0.96	0.60	226.15
2481	325	60	2096	402.81	176.23	0.96	0.60	226.58
2485	325	60	2100	403.59	176.57	0.96	0.60	227.02
2489	325	60	2104	404.35	176.90	0.96	0.60	227.45
2493	325	60	2108	405.12	177.24	0.96	0.60	227.88
2497	325	60	2112	405.89	177.58	0.96	0.60	228.31
2501	325	60	2116	406.65	177.91	0.96	0.60	228.74
2505	325	60	2120	407.43	178.25	0.96	0.60	229.18
2509	325	60	2124	408.19	178.58	0.96	0.60	229.61
2513	325	60	2128	408.96	178.92	0.96	0.60	230.04
2517	325	60	2132	409.73	179.26	0.96	0.60	230.47
2521	325	60	2136	410.49	179.59	0.96	0.60	230.90
2525	325	60	2140	411.27	179.93	0.96	0.60	231.34
2529	325	60	2144	412.03	180.26	0.96	0.60	231.77
2533	325	60	2148	412.61	180.52	0.96	0.60	232.09
2535	325	60	2150	412.80	180.60	0.96	0.60	232.20

If the employee's gross pay is over £2535, go to page 71

Weekly table for Contracted-out Money Purchase reduced rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

- married women or widows in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and 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 leaflet CA41
- women for whom you hold form CA2700, see Table S
- married women or widows in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CA39.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'G' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b-1g of the table to columns 1b-1g of form P11. You may copy the figures in column 1a of the table to column 1a 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 NIC rebate due on earnings in 1b	▼ Employer's contributions
£	£	£	£	£ P	£ 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	0.00
76	75	1	0	0.00	0.00	0.01	0.00
77	75	2	0	0.00	0.00	0.02	0.00
78	75	3	0	0.00	0.00	0.03	0.00
79	75	4	0	0.00	0.00	0.04	0.00
80	75	5	0	0.00	0.00	0.05	0.00
81	75	6	0	0.00	0.00	0.06	0.00
82	75	7	0	0.00	0.00	0.07	0.00
83	75	8	0	0.00	0.00	0.08	0.00
84	75	9	0	0.00	0.00	0.09	0.00
85	75	10	0	0.00	0.00	0.10	0.00
86	75	11	0	0.00	0.00	0.11	0.00
87	75	12	0	0.00	0.00	0.12	0.00
88	75	13	0	0.00	0.00	0.13	0.00
89	75	14	0	0.00	0.00	0.14	0.00
90	75	14	1	0.22	0.06	0.14	0.16
91	75	14	2	0.37	0.10	0.14	0.27
92	75	14	3	0.51	0.13	0.14	0.38
93	75	14	4	0.66	0.17	0.14	0.49
94	75	14	5	0.80	0.21	0.14	0.59
95	75	14	6	0.95	0.25	0.14	0.70
96	75	14	7	1.10	0.29	0.14	0.81
97	75	14	8	1.25	0.33	0.14	0.92
98	75	14	9	1.39	0.36	0.14	1.03
99	75	14	10	1.53	0.40	0.14	1.13
100	75	14	11	1.68	0.44	0.14	1.24
101	75	14	12	1.83	0.48	0.14	1.35
102	75	14	13	1.98	0.52	0.14	1.46
103	75	14	14	2.13	0.56	0.14	1.57
104	75	14	15	2.27	0.60	0.14	1.67

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
105	75	14	16	2.41	0.63	0.14	1.78
106	75	14	17	2.56	0.67	0.14	1.89
107	75	14	18	2.71	0.71	0.14	2.00
108	75	14	19	2.86	0.75	0.14	2.11
109	75	14	20	3.00	0.79	0.14	2.21
110	75	14	21	3.15	0.83	0.14	2.32
111	75	14	22	3.30	0.87	0.14	2.43
112	75	14	23	3.44	0.90	0.14	2.54
113	75	14	24	3.59	0.94	0.14	2.65
114	75	14	25	3.73	0.98	0.14	2.75
115	75	14	26	3.88	1.02	0.14	2.86
116	75	14	27	4.03	1.06	0.14	2.97
117	75	14	28	4.18	1.10	0.14	3.08
118	75	14	29	4.32	1.13	0.14	3.19
119	75	14	30	4.46	1.17	0.14	3.29
120	75	14	31	4.61	1.21	0.14	3.40
121	75	14	32	4.76	1.25	0.14	3.51
122	75	14	33	4.91	1.29	0.14	3.62
123	75	14	34	5.06	1.33	0.14	3.73
124	75	14	35	5.20	1.37	0.14	3.83
125	75	14	36	5.34	1.40	0.14	3.94
126	75	14	37	5.49	1.44	0.14	4.05
127	75	14	38	5.64	1.48	0.14	4.16
128	75	14	39	5.79	1.52	0.14	4.27
129	75	14	40	5.93	1.56	0.14	4.37
130	75	14	41	6.08	1.60	0.14	4.48
131	75	14	42	6.23	1.64	0.14	4.59
132	75	14	43	6.37	1.67	0.14	4.70
133	75	14	44	6.52	1.71	0.14	4.81
134	75	14	45	6.66	1.75	0.14	4.91
135	75	14	46	6.81	1.79	0.14	5.02
136	75	14	47	6.96	1.83	0.14	5.13
137	75	14	48	7.11	1.87	0.14	5.24
138	75	14	49	7.25	1.90	0.14	5.35
139	75	14	50	7.39	1.94	0.14	5.45
140	75	14	51	7.54	1.98	0.14	5.56
141	75	14	52	7.69	2.02	0.14	5.67
142	75	14	53	7.84	2.06	0.14	5.78
143	75	14	54	7.99	2.10	0.14	5.89
144	75	14	55	8.13	2.14	0.14	5.99
145	75	14	56	8.27	2.17	0.14	6.10
146	75	14	57	8.42	2.21	0.14	6.21
147	75	14	58	8.57	2.25	0.14	6.32
148	75	14	59	8.72	2.29	0.14	6.43
149	75	14	60	8.86	2.33	0.14	6.53
150	75	14	61	9.01	2.37	0.14	6.64
151	75	14	62	9.16	2.41	0.14	6.75
152	75	14	63	9.30	2.44	0.14	6.86
153	75	14	64	9.45	2.48	0.14	6.97
154	75	14	65	9.59	2.52	0.14	7.07
155	75	14	66	9.74	2.56	0.14	7.18
156	75	14	67	9.89	2.60	0.14	7.29
157	75	14	68	10.04	2.64	0.14	7.40
158	75	14	69	10.18	2.67	0.14	7.51
159	75	14	70	10.32	2.71	0.14	7.61

▼ 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 NIC rebate due on earnings in 1b	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1a	1b	1c	1d	1e	1g		
160	75	14	71	10.47	2.75	0.14	7.72
161	75	14	72	10.62	2.79	0.14	7.83
162	75	14	73	10.77	2.83	0.14	7.94
163	75	14	74	10.92	2.87	0.14	8.05
164	75	14	75	11.06	2.91	0.14	8.15
165	75	14	76	11.20	2.94	0.14	8.26
166	75	14	77	11.35	2.98	0.14	8.37
167	75	14	78	11.50	3.02	0.14	8.48
168	75	14	79	11.65	3.06	0.14	8.59
169	75	14	80	11.79	3.10	0.14	8.69
170	75	14	81	11.94	3.14	0.14	8.80
171	75	14	82	12.09	3.18	0.14	8.91
172	75	14	83	12.23	3.21	0.14	9.02
173	75	14	84	12.38	3.25	0.14	9.13
174	75	14	85	12.52	3.29	0.14	9.23
175	75	14	86	12.67	3.33	0.14	9.34
176	75	14	87	12.82	3.37	0.14	9.45
177	75	14	88	12.97	3.41	0.14	9.56
178	75	14	89	13.11	3.44	0.14	9.67
179	75	14	90	13.25	3.48	0.14	9.77
180	75	14	91	13.40	3.52	0.14	9.88
181	75	14	92	13.55	3.56	0.14	9.99
182	75	14	93	13.70	3.60	0.14	10.10
183	75	14	94	13.85	3.64	0.14	10.21
184	75	14	95	13.99	3.68	0.14	10.31
185	75	14	96	14.13	3.71	0.14	10.42
186	75	14	97	14.28	3.75	0.14	10.53
187	75	14	98	14.43	3.79	0.14	10.64
188	75	14	99	14.58	3.83	0.14	10.75
189	75	14	100	14.72	3.87	0.14	10.85
190	75	14	101	14.87	3.91	0.14	10.96
191	75	14	102	15.02	3.95	0.14	11.07
192	75	14	103	15.16	3.98	0.14	11.18
193	75	14	104	15.31	4.02	0.14	11.29
194	75	14	105	15.45	4.06	0.14	11.39
195	75	14	106	15.60	4.10	0.14	11.50
196	75	14	107	15.75	4.14	0.14	11.61
197	75	14	108	15.90	4.18	0.14	11.72
198	75	14	109	16.04	4.21	0.14	11.83
199	75	14	110	16.18	4.25	0.14	11.93
200	75	14	111	16.33	4.29	0.14	12.04
201	75	14	112	16.48	4.33	0.14	12.15
202	75	14	113	16.63	4.37	0.14	12.26
203	75	14	114	16.78	4.41	0.14	12.37
204	75	14	115	16.92	4.45	0.14	12.47
205	75	14	116	17.06	4.48	0.14	12.58
206	75	14	117	17.21	4.52	0.14	12.69
207	75	14	118	17.36	4.56	0.14	12.80
208	75	14	119	17.51	4.60	0.14	12.91
209	75	14	120	17.65	4.64	0.14	13.01
210	75	14	121	17.80	4.68	0.14	13.12
211	75	14	122	17.95	4.72	0.14	13.23
212	75	14	123	18.09	4.75	0.14	13.34
213	75	14	124	18.24	4.79	0.14	13.45
214	75	14	125	18.38	4.83	0.14	13.55

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
215	75	14	126	18.53	4.87	0.14	13.66
216	75	14	127	18.68	4.91	0.14	13.77
217	75	14	128	18.83	4.95	0.14	13.88
218	75	14	129	18.97	4.98	0.14	13.99
219	75	14	130	19.11	5.02	0.14	14.09
220	75	14	131	19.26	5.06	0.14	14.20
221	75	14	132	19.41	5.10	0.14	14.31
222	75	14	133	19.56	5.14	0.14	14.42
223	75	14	134	19.71	5.18	0.14	14.53
224	75	14	135	19.85	5.22	0.14	14.63
225	75	14	136	19.99	5.25	0.14	14.74
226	75	14	137	20.14	5.29	0.14	14.85
227	75	14	138	20.29	5.33	0.14	14.96
228	75	14	139	20.44	5.37	0.14	15.07
229	75	14	140	20.58	5.41	0.14	15.17
230	75	14	141	20.73	5.45	0.14	15.28
231	75	14	142	20.88	5.49	0.14	15.39
232	75	14	143	21.02	5.52	0.14	15.50
233	75	14	144	21.17	5.56	0.14	15.61
234	75	14	145	21.31	5.60	0.14	15.71
235	75	14	146	21.46	5.64	0.14	15.82
236	75	14	147	21.61	5.68	0.14	15.93
237	75	14	148	21.76	5.72	0.14	16.04
238	75	14	149	21.90	5.75	0.14	16.15
239	75	14	150	22.04	5.79	0.14	16.25
240	75	14	151	22.19	5.83	0.14	16.36
241	75	14	152	22.34	5.87	0.14	16.47
242	75	14	153	22.49	5.91	0.14	16.58
243	75	14	154	22.64	5.95	0.14	16.69
244	75	14	155	22.78	5.99	0.14	16.79
245	75	14	156	22.92	6.02	0.14	16.90
246	75	14	157	23.07	6.06	0.14	17.01
247	75	14	158	23.22	6.10	0.14	17.12
248	75	14	159	23.37	6.14	0.14	17.23
249	75	14	160	23.51	6.18	0.14	17.33
250	75	14	161	23.66	6.22	0.14	17.44
251	75	14	162	23.81	6.26	0.14	17.55
252	75	14	163	23.95	6.29	0.14	17.66
253	75	14	164	24.10	6.33	0.14	17.77
254	75	14	165	24.24	6.37	0.14	17.87
255	75	14	166	24.39	6.41	0.14	17.98
256	75	14	167	24.54	6.45	0.14	18.09
257	75	14	168	24.69	6.49	0.14	18.20
258	75	14	169	24.83	6.52	0.14	18.31
259	75	14	170	24.97	6.56	0.14	18.41
260	75	14	171	25.12	6.60	0.14	18.52
261	75	14	172	25.27	6.64	0.14	18.63
262	75	14	173	25.42	6.68	0.14	18.74
263	75	14	174	25.57	6.72	0.14	18.85
264	75	14	175	25.71	6.76	0.14	18.95
265	75	14	176	25.85	6.79	0.14	19.06
266	75	14	177	26.00	6.83	0.14	19.17
267	75	14	178	26.15	6.87	0.14	19.28
268	75	14	179	26.30	6.91	0.14	19.39
269	75	14	180	26.44	6.95	0.14	19.49

▼ 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 NIC rebate due on earnings in 1b	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1a	1b	1c	1d	1e	1g		
270	75	14	181	26.59	6.99	0.14	19.60
271	75	14	182	26.74	7.03	0.14	19.71
272	75	14	183	26.88	7.06	0.14	19.82
273	75	14	184	27.03	7.10	0.14	19.93
274	75	14	185	27.17	7.14	0.14	20.03
275	75	14	186	27.32	7.18	0.14	20.14
276	75	14	187	27.47	7.22	0.14	20.25
277	75	14	188	27.62	7.26	0.14	20.36
278	75	14	189	27.76	7.29	0.14	20.47
279	75	14	190	27.90	7.33	0.14	20.57
280	75	14	191	28.05	7.37	0.14	20.68
281	75	14	192	28.20	7.41	0.14	20.79
282	75	14	193	28.35	7.45	0.14	20.90
283	75	14	194	28.50	7.49	0.14	21.01
284	75	14	195	28.64	7.53	0.14	21.11
285	75	14	196	28.78	7.56	0.14	21.22
286	75	14	197	28.93	7.60	0.14	21.33
287	75	14	198	29.08	7.64	0.14	21.44
288	75	14	199	29.23	7.68	0.14	21.55
289	75	14	200	29.37	7.72	0.14	21.65
290	75	14	201	29.52	7.76	0.14	21.76
291	75	14	202	29.67	7.80	0.14	21.87
292	75	14	203	29.81	7.83	0.14	21.98
293	75	14	204	29.96	7.87	0.14	22.09
294	75	14	205	30.10	7.91	0.14	22.19
295	75	14	206	30.25	7.95	0.14	22.30
296	75	14	207	30.40	7.99	0.14	22.41
297	75	14	208	30.55	8.03	0.14	22.52
298	75	14	209	30.69	8.06	0.14	22.63
299	75	14	210	30.83	8.10	0.14	22.73
300	75	14	211	30.98	8.14	0.14	22.84
301	75	14	212	31.13	8.18	0.14	22.95
302	75	14	213	31.28	8.22	0.14	23.06
303	75	14	214	31.43	8.26	0.14	23.17
304	75	14	215	31.57	8.30	0.14	23.27
305	75	14	216	31.71	8.33	0.14	23.38
306	75	14	217	31.86	8.37	0.14	23.49
307	75	14	218	32.01	8.41	0.14	23.60
308	75	14	219	32.16	8.45	0.14	23.71
309	75	14	220	32.30	8.49	0.14	23.81
310	75	14	221	32.45	8.53	0.14	23.92
311	75	14	222	32.60	8.57	0.14	24.03
312	75	14	223	32.74	8.60	0.14	24.14
313	75	14	224	32.89	8.64	0.14	24.25
314	75	14	225	33.03	8.68	0.14	24.35
315	75	14	226	33.18	8.72	0.14	24.46
316	75	14	227	33.33	8.76	0.14	24.57
317	75	14	228	33.48	8.80	0.14	24.68
318	75	14	229	33.62	8.83	0.14	24.79
319	75	14	230	33.76	8.87	0.14	24.89
320	75	14	231	33.91	8.91	0.14	25.00
321	75	14	232	34.06	8.95	0.14	25.11
322	75	14	233	34.21	8.99	0.14	25.22
323	75	14	234	34.36	9.03	0.14	25.33
324	75	14	235	34.50	9.07	0.14	25.43

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P
325	75	14	236	34.64	9.10	0.14	25.54
326	75	14	237	34.79	9.14	0.14	25.65
327	75	14	238	34.94	9.18	0.14	25.76
328	75	14	239	35.09	9.22	0.14	25.87
329	75	14	240	35.23	9.26	0.14	25.97
330	75	14	241	35.38	9.30	0.14	26.08
331	75	14	242	35.53	9.34	0.14	26.19
332	75	14	243	35.67	9.37	0.14	26.30
333	75	14	244	35.82	9.41	0.14	26.41
334	75	14	245	35.96	9.45	0.14	26.51
335	75	14	246	36.11	9.49	0.14	26.62
336	75	14	247	36.26	9.53	0.14	26.73
337	75	14	248	36.41	9.57	0.14	26.84
338	75	14	249	36.55	9.60	0.14	26.95
339	75	14	250	36.69	9.64	0.14	27.05
340	75	14	251	36.84	9.68	0.14	27.16
341	75	14	252	36.99	9.72	0.14	27.27
342	75	14	253	37.14	9.76	0.14	27.38
343	75	14	254	37.29	9.80	0.14	27.49
344	75	14	255	37.43	9.84	0.14	27.59
345	75	14	256	37.57	9.87	0.14	27.70
346	75	14	257	37.72	9.91	0.14	27.81
347	75	14	258	37.87	9.95	0.14	27.92
348	75	14	259	38.02	9.99	0.14	28.03
349	75	14	260	38.16	10.03	0.14	28.13
350	75	14	261	38.31	10.07	0.14	28.24
351	75	14	262	38.46	10.11	0.14	28.35
352	75	14	263	38.60	10.14	0.14	28.46
353	75	14	264	38.75	10.18	0.14	28.57
354	75	14	265	38.89	10.22	0.14	28.67
355	75	14	266	39.04	10.26	0.14	28.78
356	75	14	267	39.19	10.30	0.14	28.89
357	75	14	268	39.34	10.34	0.14	29.00
358	75	14	269	39.48	10.37	0.14	29.11
359	75	14	270	39.62	10.41	0.14	29.21
360	75	14	271	39.77	10.45	0.14	29.32
361	75	14	272	39.92	10.49	0.14	29.43
362	75	14	273	40.07	10.53	0.14	29.54
363	75	14	274	40.22	10.57	0.14	29.65
364	75	14	275	40.36	10.61	0.14	29.75
365	75	14	276	40.50	10.64	0.14	29.86
366	75	14	277	40.65	10.68	0.14	29.97
367	75	14	278	40.80	10.72	0.14	30.08
368	75	14	279	40.95	10.76	0.14	30.19
369	75	14	280	41.09	10.80	0.14	30.29
370	75	14	281	41.24	10.84	0.14	30.40
371	75	14	282	41.39	10.88	0.14	30.51
372	75	14	283	41.53	10.91	0.14	30.62
373	75	14	284	41.68	10.95	0.14	30.73
374	75	14	285	41.82	10.99	0.14	30.83
375	75	14	286	41.97	11.03	0.14	30.94
376	75	14	287	42.12	11.07	0.14	31.05
377	75	14	288	42.27	11.11	0.14	31.16
378	75	14	289	42.41	11.14	0.14	31.27
379	75	14	290	42.55	11.18	0.14	31.37

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
380	75	14	291	42.70	11.22	0.14	31.48
381	75	14	292	42.85	11.26	0.14	31.59
382	75	14	293	43.00	11.30	0.14	31.70
383	75	14	294	43.15	11.34	0.14	31.81
384	75	14	295	43.29	11.38	0.14	31.91
385	75	14	296	43.43	11.41	0.14	32.02
386	75	14	297	43.58	11.45	0.14	32.13
387	75	14	298	43.73	11.49	0.14	32.24
388	75	14	299	43.88	11.53	0.14	32.35
389	75	14	300	44.02	11.57	0.14	32.45
390	75	14	301	44.17	11.61	0.14	32.56
391	75	14	302	44.32	11.65	0.14	32.67
392	75	14	303	44.46	11.68	0.14	32.78
393	75	14	304	44.61	11.72	0.14	32.89
394	75	14	305	44.75	11.76	0.14	32.99
395	75	14	306	44.90	11.80	0.14	33.10
396	75	14	307	45.05	11.84	0.14	33.21
397	75	14	308	45.20	11.88	0.14	33.32
398	75	14	309	45.34	11.91	0.14	33.43
399	75	14	310	45.48	11.95	0.14	33.53
400	75	14	311	45.63	11.99	0.14	33.64
401	75	14	312	45.78	12.03	0.14	33.75
402	75	14	313	45.93	12.07	0.14	33.86
403	75	14	314	46.08	12.11	0.14	33.97
404	75	14	315	46.22	12.15	0.14	34.07
405	75	14	316	46.36	12.18	0.14	34.18
406	75	14	317	46.51	12.22	0.14	34.29
407	75	14	318	46.66	12.26	0.14	34.40
408	75	14	319	46.81	12.30	0.14	34.51
409	75	14	320	46.95	12.34	0.14	34.61
410	75	14	321	47.10	12.38	0.14	34.72
411	75	14	322	47.25	12.42	0.14	34.83
412	75	14	323	47.39	12.45	0.14	34.94
413	75	14	324	47.54	12.49	0.14	35.05
414	75	14	325	47.68	12.53	0.14	35.15
415	75	14	326	47.83	12.57	0.14	35.26
416	75	14	327	47.98	12.61	0.14	35.37
417	75	14	328	48.13	12.65	0.14	35.48
418	75	14	329	48.27	12.68	0.14	35.59
419	75	14	330	48.41	12.72	0.14	35.69
420	75	14	331	48.56	12.76	0.14	35.80
421	75	14	332	48.71	12.80	0.14	35.91
422	75	14	333	48.86	12.84	0.14	36.02
423	75	14	334	49.01	12.88	0.14	36.13
424	75	14	335	49.15	12.92	0.14	36.23
425	75	14	336	49.29	12.95	0.14	36.34
426	75	14	337	49.44	12.99	0.14	36.45
427	75	14	338	49.59	13.03	0.14	36.56
428	75	14	339	49.74	13.07	0.14	36.67
429	75	14	340	49.88	13.11	0.14	36.77
430	75	14	341	50.03	13.15	0.14	36.88
431	75	14	342	50.18	13.19	0.14	36.99
432	75	14	343	50.32	13.22	0.14	37.10
433	75	14	344	50.47	13.26	0.14	37.21
434	75	14	345	50.61	13.30	0.14	37.31

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P
435	75	14	346	50.76	13.34	0.14	37.42
436	75	14	347	50.91	13.38	0.14	37.53
437	75	14	348	51.06	13.42	0.14	37.64
438	75	14	349	51.20	13.45	0.14	37.75
439	75	14	350	51.34	13.49	0.14	37.85
440	75	14	351	51.49	13.53	0.14	37.96
441	75	14	352	51.64	13.57	0.14	38.07
442	75	14	353	51.79	13.61	0.14	38.18
443	75	14	354	51.94	13.65	0.14	38.29
444	75	14	355	52.08	13.69	0.14	38.39
445	75	14	356	52.22	13.72	0.14	38.50
446	75	14	357	52.37	13.76	0.14	38.61
447	75	14	358	52.52	13.80	0.14	38.72
448	75	14	359	52.67	13.84	0.14	38.83
449	75	14	360	52.81	13.88	0.14	38.93
450	75	14	361	52.96	13.92	0.14	39.04
451	75	14	362	53.11	13.96	0.14	39.15
452	75	14	363	53.25	13.99	0.14	39.26
453	75	14	364	53.40	14.03	0.14	39.37
454	75	14	365	53.54	14.07	0.14	39.47
455	75	14	366	53.69	14.11	0.14	39.58
456	75	14	367	53.84	14.15	0.14	39.69
457	75	14	368	53.99	14.19	0.14	39.80
458	75	14	369	54.13	14.22	0.14	39.91
459	75	14	370	54.27	14.26	0.14	40.01
460	75	14	371	54.42	14.30	0.14	40.12
461	75	14	372	54.57	14.34	0.14	40.23
462	75	14	373	54.72	14.38	0.14	40.34
463	75	14	374	54.87	14.42	0.14	40.45
464	75	14	375	55.01	14.46	0.14	40.55
465	75	14	376	55.15	14.49	0.14	40.66
466	75	14	377	55.30	14.53	0.14	40.77
467	75	14	378	55.45	14.57	0.14	40.88
468	75	14	379	55.60	14.61	0.14	40.99
469	75	14	380	55.74	14.65	0.14	41.09
470	75	14	381	55.89	14.69	0.14	41.20
471	75	14	382	56.04	14.73	0.14	41.31
472	75	14	383	56.18	14.76	0.14	41.42
473	75	14	384	56.33	14.80	0.14	41.53
474	75	14	385	56.47	14.84	0.14	41.63
475	75	14	386	56.62	14.88	0.14	41.74
476	75	14	387	56.77	14.92	0.14	41.85
477	75	14	388	56.92	14.96	0.14	41.96
478	75	14	389	57.06	14.99	0.14	42.07
479	75	14	390	57.20	15.03	0.14	42.17
480	75	14	391	57.35	15.07	0.14	42.28
481	75	14	392	57.50	15.11	0.14	42.39
482	75	14	393	57.65	15.15	0.14	42.50
483	75	14	394	57.80	15.19	0.14	42.61
484	75	14	395	57.94	15.23	0.14	42.71
485	75	14	396	58.08	15.26	0.14	42.82
486	75	14	397	58.23	15.30	0.14	42.93
487	75	14	398	58.38	15.34	0.14	43.04
488	75	14	399	58.53	15.38	0.14	43.15
489	75	14	400	58.67	15.42	0.14	43.25

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P
490	75	14	401	58.82	15.46	0.14	43.36
491	75	14	402	58.97	15.50	0.14	43.47
492	75	14	403	59.11	15.53	0.14	43.58
493	75	14	404	59.26	15.57	0.14	43.69
494	75	14	405	59.40	15.61	0.14	43.79
495	75	14	406	59.55	15.65	0.14	43.90
496	75	14	407	59.70	15.69	0.14	44.01
497	75	14	408	59.85	15.73	0.14	44.12
498	75	14	409	59.99	15.76	0.14	44.23
499	75	14	410	60.13	15.80	0.14	44.33
500	75	14	411	60.28	15.84	0.14	44.44
501	75	14	412	60.43	15.88	0.14	44.55
502	75	14	413	60.58	15.92	0.14	44.66
503	75	14	414	60.73	15.96	0.14	44.77
504	75	14	415	60.87	16.00	0.14	44.87
505	75	14	416	61.01	16.03	0.14	44.98
506	75	14	417	61.16	16.07	0.14	45.09
507	75	14	418	61.31	16.11	0.14	45.20
508	75	14	419	61.46	16.15	0.14	45.31
509	75	14	420	61.60	16.19	0.14	45.41
510	75	14	421	61.75	16.23	0.14	45.52
511	75	14	422	61.90	16.27	0.14	45.63
512	75	14	423	62.04	16.30	0.14	45.74
513	75	14	424	62.19	16.34	0.14	45.85
514	75	14	425	62.33	16.38	0.14	45.95
515	75	14	426	62.48	16.42	0.14	46.06
516	75	14	427	62.63	16.46	0.14	46.17
517	75	14	428	62.78	16.50	0.14	46.28
518	75	14	429	62.92	16.53	0.14	46.39
519	75	14	430	63.06	16.57	0.14	46.49
520	75	14	431	63.21	16.61	0.14	46.60
521	75	14	432	63.36	16.65	0.14	46.71
522	75	14	433	63.51	16.69	0.14	46.82
523	75	14	434	63.66	16.73	0.14	46.93
524	75	14	435	63.80	16.77	0.14	47.03
525	75	14	436	63.94	16.80	0.14	47.14
526	75	14	437	64.09	16.84	0.14	47.25
527	75	14	438	64.24	16.88	0.14	47.36
528	75	14	439	64.39	16.92	0.14	47.47
529	75	14	440	64.53	16.96	0.14	47.57
530	75	14	441	64.68	17.00	0.14	47.68
531	75	14	442	64.83	17.04	0.14	47.79
532	75	14	443	64.97	17.07	0.14	47.90
533	75	14	444	65.12	17.11	0.14	48.01
534	75	14	445	65.26	17.15	0.14	48.11
535	75	14	446	65.41	17.19	0.14	48.22
536	75	14	447	65.56	17.23	0.14	48.33
537	75	14	448	65.71	17.27	0.14	48.44
538	75	14	449	65.85	17.30	0.14	48.55
539	75	14	450	65.99	17.34	0.14	48.65
540	75	14	451	66.14	17.38	0.14	48.76
541	75	14	452	66.29	17.42	0.14	48.87
542	75	14	453	66.44	17.46	0.14	48.98
543	75	14	454	66.59	17.50	0.14	49.09
544	75	14	455	66.73	17.54	0.14	49.19

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P
545	75	14	456	66.87	17.57	0.14	49.30
546	75	14	457	67.02	17.61	0.14	49.41
547	75	14	458	67.17	17.65	0.14	49.52
548	75	14	459	67.32	17.69	0.14	49.63
549	75	14	460	67.46	17.73	0.14	49.73
550	75	14	461	67.61	17.77	0.14	49.84
551	75	14	462	67.76	17.81	0.14	49.95
552	75	14	463	67.90	17.84	0.14	50.06
553	75	14	464	68.05	17.88	0.14	50.17
554	75	14	465	68.19	17.92	0.14	50.27
555	75	14	466	68.34	17.96	0.14	50.38
556	75	14	467	68.49	18.00	0.14	50.49
557	75	14	468	68.64	18.04	0.14	50.60
558	75	14	469	68.78	18.07	0.14	50.71
559	75	14	470	68.92	18.11	0.14	50.81
560	75	14	471	69.07	18.15	0.14	50.92
561	75	14	472	69.22	18.19	0.14	51.03
562	75	14	473	69.37	18.23	0.14	51.14
563	75	14	474	69.52	18.27	0.14	51.25
564	75	14	475	69.66	18.31	0.14	51.35
565	75	14	476	69.80	18.34	0.14	51.46
566	75	14	477	69.95	18.38	0.14	51.57
567	75	14	478	70.10	18.42	0.14	51.68
568	75	14	479	70.25	18.46	0.14	51.79
569	75	14	480	70.39	18.50	0.14	51.89
570	75	14	481	70.54	18.54	0.14	52.00
571	75	14	482	70.69	18.58	0.14	52.11
572	75	14	483	70.83	18.61	0.14	52.22
573	75	14	484	70.98	18.65	0.14	52.33
574	75	14	485	71.12	18.69	0.14	52.43
575	75	14	486	71.27	18.73	0.14	52.54
576	75	14	487	71.42	18.77	0.14	52.65
577	75	14	488	71.57	18.81	0.14	52.76
578	75	14	489	71.71	18.84	0.14	52.87
579	75	14	490	71.85	18.88	0.14	52.97
580	75	14	491	72.00	18.92	0.14	53.08
581	75	14	492	72.15	18.96	0.14	53.19
582	75	14	493	72.30	19.00	0.14	53.30
583	75	14	494	72.45	19.04	0.14	53.41
584	75	14	495	72.59	19.08	0.14	53.51
585	75	14	496	72.67	19.10	0.14	53.57

If the employee's gross pay is over £585, go to page 71

Monthly table for Contracted-out Money Purchase reduced rate contributions for use from 6 April 2002 to 5 April 2003

Use this table for

- married women or widows in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and 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 leaflet CA41
- women for whom you hold form CA2700, see Table S
- married women or widows in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CA39.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'G' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b-1g of the table to columns 1b-1g of form P11. You may copy the figures in column 1a of the table to column 1a 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) 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ 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	0.00
329	325	4	0	0.00	0.00	0.06	0.00
333	325	8	0	0.00	0.00	0.10	0.00
337	325	12	0	0.00	0.00	0.14	0.00
341	325	16	0	0.00	0.00	0.18	0.00
345	325	20	0	0.00	0.00	0.22	0.00
349	325	24	0	0.00	0.00	0.26	0.00
353	325	28	0	0.00	0.00	0.30	0.00
357	325	32	0	0.00	0.00	0.34	0.00
361	325	36	0	0.00	0.00	0.38	0.00
365	325	40	0	0.00	0.00	0.42	0.00
369	325	44	0	0.00	0.00	0.46	0.00
373	325	48	0	0.00	0.00	0.50	0.00
377	325	52	0	0.00	0.00	0.54	0.00
381	325	56	0	0.00	0.00	0.58	0.00
385	325	60	0	0.00	0.00	0.60	0.00
389	325	60	4	0.88	0.23	0.60	0.65
393	325	60	8	1.46	0.38	0.60	1.08
397	325	60	12	2.05	0.54	0.60	1.51
401	325	60	16	2.63	0.69	0.60	1.94
405	325	60	20	3.23	0.85	0.60	2.38
409	325	60	24	3.81	1.00	0.60	2.81
413	325	60	28	4.39	1.15	0.60	3.24
417	325	60	32	4.98	1.31	0.60	3.67
421	325	60	36	5.56	1.46	0.60	4.10
425	325	60	40	6.16	1.62	0.60	4.54
429	325	60	44	6.74	1.77	0.60	4.97
433	325	60	48	7.32	1.92	0.60	5.40
437	325	60	52	7.91	2.08	0.60	5.83
441	325	60	56	8.49	2.23	0.60	6.26

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
445	325	60	60	9.09	2.39	0.60	6.70
449	325	60	64	9.67	2.54	0.60	7.13
453	325	60	68	10.25	2.69	0.60	7.56
457	325	60	72	10.84	2.85	0.60	7.99
461	325	60	76	11.42	3.00	0.60	8.42
465	325	60	80	12.02	3.16	0.60	8.86
469	325	60	84	12.60	3.31	0.60	9.29
473	325	60	88	13.18	3.46	0.60	9.72
477	325	60	92	13.77	3.62	0.60	10.15
481	325	60	96	14.35	3.77	0.60	10.58
485	325	60	100	14.95	3.93	0.60	11.02
489	325	60	104	15.53	4.08	0.60	11.45
493	325	60	108	16.11	4.23	0.60	11.88
497	325	60	112	16.70	4.39	0.60	12.31
501	325	60	116	17.28	4.54	0.60	12.74
505	325	60	120	17.88	4.70	0.60	13.18
509	325	60	124	18.46	4.85	0.60	13.61
513	325	60	128	19.04	5.00	0.60	14.04
517	325	60	132	19.63	5.16	0.60	14.47
521	325	60	136	20.21	5.31	0.60	14.90
525	325	60	140	20.81	5.47	0.60	15.34
529	325	60	144	21.39	5.62	0.60	15.77
533	325	60	148	21.97	5.77	0.60	16.20
537	325	60	152	22.56	5.93	0.60	16.63
541	325	60	156	23.14	6.08	0.60	17.06
545	325	60	160	23.74	6.24	0.60	17.50
549	325	60	164	24.32	6.39	0.60	17.93
553	325	60	168	24.90	6.54	0.60	18.36
557	325	60	172	25.49	6.70	0.60	18.79
561	325	60	176	26.07	6.85	0.60	19.22
565	325	60	180	26.67	7.01	0.60	19.66
569	325	60	184	27.25	7.16	0.60	20.09
573	325	60	188	27.83	7.31	0.60	20.52
577	325	60	192	28.42	7.47	0.60	20.95
581	325	60	196	29.00	7.62	0.60	21.38
585	325	60	200	29.60	7.78	0.60	21.82
589	325	60	204	30.18	7.93	0.60	22.25
593	325	60	208	30.76	8.08	0.60	22.68
597	325	60	212	31.35	8.24	0.60	23.11
601	325	60	216	31.93	8.39	0.60	23.54
605	325	60	220	32.53	8.55	0.60	23.98
609	325	60	224	33.11	8.70	0.60	24.41
613	325	60	228	33.69	8.85	0.60	24.84
617	325	60	232	34.28	9.01	0.60	25.27
621	325	60	236	34.86	9.16	0.60	25.70
625	325	60	240	35.46	9.32	0.60	26.14
629	325	60	244	36.04	9.47	0.60	26.57
633	325	60	248	36.62	9.62	0.60	27.00
637	325	60	252	37.21	9.78	0.60	27.43
641	325	60	256	37.79	9.93	0.60	27.86
645	325	60	260	38.39	10.09	0.60	28.30
649	325	60	264	38.97	10.24	0.60	28.73
653	325	60	268	39.55	10.39	0.60	29.16
657	325	60	272	40.14	10.55	0.60	29.59
661	325	60	276	40.72	10.70	0.60	30.02

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
665	325	60	280	41.32	10.86	0.60	30.46
669	325	60	284	41.90	11.01	0.60	30.89
673	325	60	288	42.48	11.16	0.60	31.32
677	325	60	292	43.07	11.32	0.60	31.75
681	325	60	296	43.65	11.47	0.60	32.18
685	325	60	300	44.25	11.63	0.60	32.62
689	325	60	304	44.83	11.78	0.60	33.05
693	325	60	308	45.41	11.93	0.60	33.48
697	325	60	312	46.00	12.09	0.60	33.91
701	325	60	316	46.58	12.24	0.60	34.34
705	325	60	320	47.18	12.40	0.60	34.78
709	325	60	324	47.76	12.55	0.60	35.21
713	325	60	328	48.34	12.70	0.60	35.64
717	325	60	332	48.93	12.86	0.60	36.07
721	325	60	336	49.51	13.01	0.60	36.50
725	325	60	340	50.11	13.17	0.60	36.94
729	325	60	344	50.69	13.32	0.60	37.37
733	325	60	348	51.27	13.47	0.60	37.80
737	325	60	352	51.86	13.63	0.60	38.23
741	325	60	356	52.44	13.78	0.60	38.66
745	325	60	360	53.04	13.94	0.60	39.10
749	325	60	364	53.62	14.09	0.60	39.53
753	325	60	368	54.20	14.24	0.60	39.96
757	325	60	372	54.79	14.40	0.60	40.39
761	325	60	376	55.37	14.55	0.60	40.82
765	325	60	380	55.97	14.71	0.60	41.26
769	325	60	384	56.55	14.86	0.60	41.69
773	325	60	388	57.13	15.01	0.60	42.12
777	325	60	392	57.72	15.17	0.60	42.55
781	325	60	396	58.30	15.32	0.60	42.98
785	325	60	400	58.90	15.48	0.60	43.42
789	325	60	404	59.48	15.63	0.60	43.85
793	325	60	408	60.06	15.78	0.60	44.28
797	325	60	412	60.65	15.94	0.60	44.71
801	325	60	416	61.23	16.09	0.60	45.14
805	325	60	420	61.83	16.25	0.60	45.58
809	325	60	424	62.41	16.40	0.60	46.01
813	325	60	428	62.99	16.55	0.60	46.44
817	325	60	432	63.58	16.71	0.60	46.87
821	325	60	436	64.16	16.86	0.60	47.30
825	325	60	440	64.76	17.02	0.60	47.74
829	325	60	444	65.34	17.17	0.60	48.17
833	325	60	448	65.92	17.32	0.60	48.60
837	325	60	452	66.51	17.48	0.60	49.03
841	325	60	456	67.09	17.63	0.60	49.46
845	325	60	460	67.69	17.79	0.60	49.90
849	325	60	464	68.27	17.94	0.60	50.33
853	325	60	468	68.85	18.09	0.60	50.76
857	325	60	472	69.44	18.25	0.60	51.19
861	325	60	476	70.02	18.40	0.60	51.62
865	325	60	480	70.62	18.56	0.60	52.06
869	325	60	484	71.20	18.71	0.60	52.49
873	325	60	488	71.78	18.86	0.60	52.92
877	325	60	492	72.37	19.02	0.60	53.35
881	325	60	496	72.95	19.17	0.60	53.78

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
885	325	60	500	73.55	19.33	0.60	54.22
889	325	60	504	74.13	19.48	0.60	54.65
893	325	60	508	74.71	19.63	0.60	55.08
897	325	60	512	75.30	19.79	0.60	55.51
901	325	60	516	75.88	19.94	0.60	55.94
905	325	60	520	76.48	20.10	0.60	56.38
909	325	60	524	77.06	20.25	0.60	56.81
913	325	60	528	77.64	20.40	0.60	57.24
917	325	60	532	78.23	20.56	0.60	57.67
921	325	60	536	78.81	20.71	0.60	58.10
925	325	60	540	79.41	20.87	0.60	58.54
929	325	60	544	79.99	21.02	0.60	58.97
933	325	60	548	80.57	21.17	0.60	59.40
937	325	60	552	81.16	21.33	0.60	59.83
941	325	60	556	81.74	21.48	0.60	60.26
945	325	60	560	82.34	21.64	0.60	60.70
949	325	60	564	82.92	21.79	0.60	61.13
953	325	60	568	83.50	21.94	0.60	61.56
957	325	60	572	84.09	22.10	0.60	61.99
961	325	60	576	84.67	22.25	0.60	62.42
965	325	60	580	85.27	22.41	0.60	62.86
969	325	60	584	85.85	22.56	0.60	63.29
973	325	60	588	86.43	22.71	0.60	63.72
977	325	60	592	87.02	22.87	0.60	64.15
981	325	60	596	87.60	23.02	0.60	64.58
985	325	60	600	88.20	23.18	0.60	65.02
989	325	60	604	88.78	23.33	0.60	65.45
993	325	60	608	89.36	23.48	0.60	65.88
997	325	60	612	89.95	23.64	0.60	66.31
1001	325	60	616	90.53	23.79	0.60	66.74
1005	325	60	620	91.13	23.95	0.60	67.18
1009	325	60	624	91.71	24.10	0.60	67.61
1013	325	60	628	92.29	24.25	0.60	68.04
1017	325	60	632	92.88	24.41	0.60	68.47
1021	325	60	636	93.46	24.56	0.60	68.90
1025	325	60	640	94.06	24.72	0.60	69.34
1029	325	60	644	94.64	24.87	0.60	69.77
1033	325	60	648	95.22	25.02	0.60	70.20
1037	325	60	652	95.81	25.18	0.60	70.63
1041	325	60	656	96.39	25.33	0.60	71.06
1045	325	60	660	96.99	25.49	0.60	71.50
1049	325	60	664	97.57	25.64	0.60	71.93
1053	325	60	668	98.15	25.79	0.60	72.36
1057	325	60	672	98.74	25.95	0.60	72.79
1061	325	60	676	99.32	26.10	0.60	73.22
1065	325	60	680	99.92	26.26	0.60	73.66
1069	325	60	684	100.50	26.41	0.60	74.09
1073	325	60	688	101.08	26.56	0.60	74.52
1077	325	60	692	101.67	26.72	0.60	74.95
1081	325	60	696	102.25	26.87	0.60	75.38
1085	325	60	700	102.85	27.03	0.60	75.82
1089	325	60	704	103.43	27.18	0.60	76.25
1093	325	60	708	104.01	27.33	0.60	76.68
1097	325	60	712	104.60	27.49	0.60	77.11
1101	325	60	716	105.18	27.64	0.60	77.54

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions £ P
£	£	£	£	£ P	£ P	£ P	£ P
1105	325	60	720	105.78	27.80	0.60	77.98
1109	325	60	724	106.36	27.95	0.60	78.41
1113	325	60	728	106.94	28.10	0.60	78.84
1117	325	60	732	107.53	28.26	0.60	79.27
1121	325	60	736	108.11	28.41	0.60	79.70
1125	325	60	740	108.71	28.57	0.60	80.14
1129	325	60	744	109.29	28.72	0.60	80.57
1133	325	60	748	109.87	28.87	0.60	81.00
1137	325	60	752	110.46	29.03	0.60	81.43
1141	325	60	756	111.04	29.18	0.60	81.86
1145	325	60	760	111.64	29.34	0.60	82.30
1149	325	60	764	112.22	29.49	0.60	82.73
1153	325	60	768	112.80	29.64	0.60	83.16
1157	325	60	772	113.39	29.80	0.60	83.59
1161	325	60	776	113.97	29.95	0.60	84.02
1165	325	60	780	114.57	30.11	0.60	84.46
1169	325	60	784	115.15	30.26	0.60	84.89
1173	325	60	788	115.73	30.41	0.60	85.32
1177	325	60	792	116.32	30.57	0.60	85.75
1181	325	60	796	116.90	30.72	0.60	86.18
1185	325	60	800	117.50	30.88	0.60	86.62
1189	325	60	804	118.08	31.03	0.60	87.05
1193	325	60	808	118.66	31.18	0.60	87.48
1197	325	60	812	119.25	31.34	0.60	87.91
1201	325	60	816	119.83	31.49	0.60	88.34
1205	325	60	820	120.43	31.65	0.60	88.78
1209	325	60	824	121.01	31.80	0.60	89.21
1213	325	60	828	121.59	31.95	0.60	89.64
1217	325	60	832	122.18	32.11	0.60	90.07
1221	325	60	836	122.76	32.26	0.60	90.50
1225	325	60	840	123.36	32.42	0.60	90.94
1229	325	60	844	123.94	32.57	0.60	91.37
1233	325	60	848	124.52	32.72	0.60	91.80
1237	325	60	852	125.11	32.88	0.60	92.23
1241	325	60	856	125.69	33.03	0.60	92.66
1245	325	60	860	126.29	33.19	0.60	93.10
1249	325	60	864	126.87	33.34	0.60	93.53
1253	325	60	868	127.45	33.49	0.60	93.96
1257	325	60	872	128.04	33.65	0.60	94.39
1261	325	60	876	128.62	33.80	0.60	94.82
1265	325	60	880	129.22	33.96	0.60	95.26
1269	325	60	884	129.80	34.11	0.60	95.69
1273	325	60	888	130.38	34.26	0.60	96.12
1277	325	60	892	130.97	34.42	0.60	96.55
1281	325	60	896	131.55	34.57	0.60	96.98
1285	325	60	900	132.15	34.73	0.60	97.42
1289	325	60	904	132.73	34.88	0.60	97.85
1293	325	60	908	133.31	35.03	0.60	98.28
1297	325	60	912	133.90	35.19	0.60	98.71
1301	325	60	916	134.48	35.34	0.60	99.14
1305	325	60	920	135.08	35.50	0.60	99.58
1309	325	60	924	135.66	35.65	0.60	100.01
1313	325	60	928	136.24	35.80	0.60	100.44
1317	325	60	932	136.83	35.96	0.60	100.87
1321	325	60	936	137.41	36.11	0.60	101.30

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£	£	£	£	£ P	£ P	£ P	£ P
1325	325	60	940	138.01	36.27	0.60	101.74
1329	325	60	944	138.59	36.42	0.60	102.17
1333	325	60	948	139.17	36.57	0.60	102.60
1337	325	60	952	139.76	36.73	0.60	103.03
1341	325	60	956	140.34	36.88	0.60	103.46
1345	325	60	960	140.94	37.04	0.60	103.90
1349	325	60	964	141.52	37.19	0.60	104.33
1353	325	60	968	142.10	37.34	0.60	104.76
1357	325	60	972	142.69	37.50	0.60	105.19
1361	325	60	976	143.27	37.65	0.60	105.62
1365	325	60	980	143.87	37.81	0.60	106.06
1369	325	60	984	144.45	37.96	0.60	106.49
1373	325	60	988	145.03	38.11	0.60	106.92
1377	325	60	992	145.62	38.27	0.60	107.35
1381	325	60	996	146.20	38.42	0.60	107.78
1385	325	60	1000	146.80	38.58	0.60	108.22
1389	325	60	1004	147.38	38.73	0.60	108.65
1393	325	60	1008	147.96	38.88	0.60	109.08
1397	325	60	1012	148.55	39.04	0.60	109.51
1401	325	60	1016	149.13	39.19	0.60	109.94
1405	325	60	1020	149.73	39.35	0.60	110.38
1409	325	60	1024	150.31	39.50	0.60	110.81
1413	325	60	1028	150.89	39.65	0.60	111.24
1417	325	60	1032	151.48	39.81	0.60	111.67
1421	325	60	1036	152.06	39.96	0.60	112.10
1425	325	60	1040	152.66	40.12	0.60	112.54
1429	325	60	1044	153.24	40.27	0.60	112.97
1433	325	60	1048	153.82	40.42	0.60	113.40
1437	325	60	1052	154.41	40.58	0.60	113.83
1441	325	60	1056	154.99	40.73	0.60	114.26
1445	325	60	1060	155.59	40.89	0.60	114.70
1449	325	60	1064	156.17	41.04	0.60	115.13
1453	325	60	1068	156.75	41.19	0.60	115.56
1457	325	60	1072	157.34	41.35	0.60	115.99
1461	325	60	1076	157.92	41.50	0.60	116.42
1465	325	60	1080	158.52	41.66	0.60	116.86
1469	325	60	1084	159.10	41.81	0.60	117.29
1473	325	60	1088	159.68	41.96	0.60	117.72
1477	325	60	1092	160.27	42.12	0.60	118.15
1481	325	60	1096	160.85	42.27	0.60	118.58
1485	325	60	1100	161.45	42.43	0.60	119.02
1489	325	60	1104	162.03	42.58	0.60	119.45
1493	325	60	1108	162.61	42.73	0.60	119.88
1497	325	60	1112	163.20	42.89	0.60	120.31
1501	325	60	1116	163.78	43.04	0.60	120.74
1505	325	60	1120	164.38	43.20	0.60	121.18
1509	325	60	1124	164.96	43.35	0.60	121.61
1513	325	60	1128	165.54	43.50	0.60	122.04
1517	325	60	1132	166.13	43.66	0.60	122.47
1521	325	60	1136	166.71	43.81	0.60	122.90
1525	325	60	1140	167.31	43.97	0.60	123.34
1529	325	60	1144	167.89	44.12	0.60	123.77
1533	325	60	1148	168.47	44.27	0.60	124.20
1537	325	60	1152	169.06	44.43	0.60	124.63
1541	325	60	1156	169.64	44.58	0.60	125.06

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1545	325	60	1160	170.24	44.74	0.60	125.50
1549	325	60	1164	170.82	44.89	0.60	125.93
1553	325	60	1168	171.40	45.04	0.60	126.36
1557	325	60	1172	171.99	45.20	0.60	126.79
1561	325	60	1176	172.57	45.35	0.60	127.22
1565	325	60	1180	173.17	45.51	0.60	127.66
1569	325	60	1184	173.75	45.66	0.60	128.09
1573	325	60	1188	174.33	45.81	0.60	128.52
1577	325	60	1192	174.92	45.97	0.60	128.95
1581	325	60	1196	175.50	46.12	0.60	129.38
1585	325	60	1200	176.10	46.28	0.60	129.82
1589	325	60	1204	176.68	46.43	0.60	130.25
1593	325	60	1208	177.26	46.58	0.60	130.68
1597	325	60	1212	177.85	46.74	0.60	131.11
1601	325	60	1216	178.43	46.89	0.60	131.54
1605	325	60	1220	179.03	47.05	0.60	131.98
1609	325	60	1224	179.61	47.20	0.60	132.41
1613	325	60	1228	180.19	47.35	0.60	132.84
1617	325	60	1232	180.78	47.51	0.60	133.27
1621	325	60	1236	181.36	47.66	0.60	133.70
1625	325	60	1240	181.96	47.82	0.60	134.14
1629	325	60	1244	182.54	47.97	0.60	134.57
1633	325	60	1248	183.12	48.12	0.60	135.00
1637	325	60	1252	183.71	48.28	0.60	135.43
1641	325	60	1256	184.29	48.43	0.60	135.86
1645	325	60	1260	184.89	48.59	0.60	136.30
1649	325	60	1264	185.47	48.74	0.60	136.73
1653	325	60	1268	186.05	48.89	0.60	137.16
1657	325	60	1272	186.64	49.05	0.60	137.59
1661	325	60	1276	187.22	49.20	0.60	138.02
1665	325	60	1280	187.82	49.36	0.60	138.46
1669	325	60	1284	188.40	49.51	0.60	138.89
1673	325	60	1288	188.98	49.66	0.60	139.32
1677	325	60	1292	189.57	49.82	0.60	139.75
1681	325	60	1296	190.15	49.97	0.60	140.18
1685	325	60	1300	190.75	50.13	0.60	140.62
1689	325	60	1304	191.33	50.28	0.60	141.05
1693	325	60	1308	191.91	50.43	0.60	141.48
1697	325	60	1312	192.50	50.59	0.60	141.91
1701	325	60	1316	193.08	50.74	0.60	142.34
1705	325	60	1320	193.68	50.90	0.60	142.78
1709	325	60	1324	194.26	51.05	0.60	143.21
1713	325	60	1328	194.84	51.20	0.60	143.64
1717	325	60	1332	195.43	51.36	0.60	144.07
1721	325	60	1336	196.01	51.51	0.60	144.50
1725	325	60	1340	196.61	51.67	0.60	144.94
1729	325	60	1344	197.19	51.82	0.60	145.37
1733	325	60	1348	197.77	51.97	0.60	145.80
1737	325	60	1352	198.36	52.13	0.60	146.23
1741	325	60	1356	198.94	52.28	0.60	146.66
1745	325	60	1360	199.54	52.44	0.60	147.10
1749	325	60	1364	200.12	52.59	0.60	147.53
1753	325	60	1368	200.70	52.74	0.60	147.96
1757	325	60	1372	201.29	52.90	0.60	148.39
1761	325	60	1376	201.87	53.05	0.60	148.82

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1765	325	60	1380	202.47	53.21	0.60	149.26
1769	325	60	1384	203.05	53.36	0.60	149.69
1773	325	60	1388	203.63	53.51	0.60	150.12
1777	325	60	1392	204.22	53.67	0.60	150.55
1781	325	60	1396	204.80	53.82	0.60	150.98
1785	325	60	1400	205.40	53.98	0.60	151.42
1789	325	60	1404	205.98	54.13	0.60	151.85
1793	325	60	1408	206.56	54.28	0.60	152.28
1797	325	60	1412	207.15	54.44	0.60	152.71
1801	325	60	1416	207.73	54.59	0.60	153.14
1805	325	60	1420	208.33	54.75	0.60	153.58
1809	325	60	1424	208.91	54.90	0.60	154.01
1813	325	60	1428	209.49	55.05	0.60	154.44
1817	325	60	1432	210.08	55.21	0.60	154.87
1821	325	60	1436	210.66	55.36	0.60	155.30
1825	325	60	1440	211.26	55.52	0.60	155.74
1829	325	60	1444	211.84	55.67	0.60	156.17
1833	325	60	1448	212.42	55.82	0.60	156.60
1837	325	60	1452	213.01	55.98	0.60	157.03
1841	325	60	1456	213.59	56.13	0.60	157.46
1845	325	60	1460	214.19	56.29	0.60	157.90
1849	325	60	1464	214.77	56.44	0.60	158.33
1853	325	60	1468	215.35	56.59	0.60	158.76
1857	325	60	1472	215.94	56.75	0.60	159.19
1861	325	60	1476	216.52	56.90	0.60	159.62
1865	325	60	1480	217.12	57.06	0.60	160.06
1869	325	60	1484	217.70	57.21	0.60	160.49
1873	325	60	1488	218.28	57.36	0.60	160.92
1877	325	60	1492	218.87	57.52	0.60	161.35
1881	325	60	1496	219.45	57.67	0.60	161.78
1885	325	60	1500	220.05	57.83	0.60	162.22
1889	325	60	1504	220.63	57.98	0.60	162.65
1893	325	60	1508	221.21	58.13	0.60	163.08
1897	325	60	1512	221.80	58.29	0.60	163.51
1901	325	60	1516	222.38	58.44	0.60	163.94
1905	325	60	1520	222.98	58.60	0.60	164.38
1909	325	60	1524	223.56	58.75	0.60	164.81
1913	325	60	1528	224.14	58.90	0.60	165.24
1917	325	60	1532	224.73	59.06	0.60	165.67
1921	325	60	1536	225.31	59.21	0.60	166.10
1925	325	60	1540	225.91	59.37	0.60	166.54
1929	325	60	1544	226.49	59.52	0.60	166.97
1933	325	60	1548	227.07	59.67	0.60	167.40
1937	325	60	1552	227.66	59.83	0.60	167.83
1941	325	60	1556	228.24	59.98	0.60	168.26
1945	325	60	1560	228.84	60.14	0.60	168.70
1949	325	60	1564	229.42	60.29	0.60	169.13
1953	325	60	1568	230.00	60.44	0.60	169.56
1957	325	60	1572	230.59	60.60	0.60	169.99
1961	325	60	1576	231.17	60.75	0.60	170.42
1965	325	60	1580	231.77	60.91	0.60	170.86
1969	325	60	1584	232.35	61.06	0.60	171.29
1973	325	60	1588	232.93	61.21	0.60	171.72
1977	325	60	1592	233.52	61.37	0.60	172.15
1981	325	60	1596	234.10	61.52	0.60	172.58

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
1985	325	60	1600	234.70	61.68	0.60	173.02
1989	325	60	1604	235.28	61.83	0.60	173.45
1993	325	60	1608	235.86	61.98	0.60	173.88
1997	325	60	1612	236.45	62.14	0.60	174.31
2001	325	60	1616	237.03	62.29	0.60	174.74
2005	325	60	1620	237.63	62.45	0.60	175.18
2009	325	60	1624	238.21	62.60	0.60	175.61
2013	325	60	1628	238.79	62.75	0.60	176.04
2017	325	60	1632	239.38	62.91	0.60	176.47
2021	325	60	1636	239.96	63.06	0.60	176.90
2025	325	60	1640	240.56	63.22	0.60	177.34
2029	325	60	1644	241.14	63.37	0.60	177.77
2033	325	60	1648	241.72	63.52	0.60	178.20
2037	325	60	1652	242.31	63.68	0.60	178.63
2041	325	60	1656	242.89	63.83	0.60	179.06
2045	325	60	1660	243.49	63.99	0.60	179.50
2049	325	60	1664	244.07	64.14	0.60	179.93
2053	325	60	1668	244.65	64.29	0.60	180.36
2057	325	60	1672	245.24	64.45	0.60	180.79
2061	325	60	1676	245.82	64.60	0.60	181.22
2065	325	60	1680	246.42	64.76	0.60	181.66
2069	325	60	1684	247.00	64.91	0.60	182.09
2073	325	60	1688	247.58	65.06	0.60	182.52
2077	325	60	1692	248.17	65.22	0.60	182.95
2081	325	60	1696	248.75	65.37	0.60	183.38
2085	325	60	1700	249.35	65.53	0.60	183.82
2089	325	60	1704	249.93	65.68	0.60	184.25
2093	325	60	1708	250.51	65.83	0.60	184.68
2097	325	60	1712	251.10	65.99	0.60	185.11
2101	325	60	1716	251.68	66.14	0.60	185.54
2105	325	60	1720	252.28	66.30	0.60	185.98
2109	325	60	1724	252.86	66.45	0.60	186.41
2113	325	60	1728	253.44	66.60	0.60	186.84
2117	325	60	1732	254.03	66.76	0.60	187.27
2121	325	60	1736	254.61	66.91	0.60	187.70
2125	325	60	1740	255.21	67.07	0.60	188.14
2129	325	60	1744	255.79	67.22	0.60	188.57
2133	325	60	1748	256.37	67.37	0.60	189.00
2137	325	60	1752	256.96	67.53	0.60	189.43
2141	325	60	1756	257.54	67.68	0.60	189.86
2145	325	60	1760	258.14	67.84	0.60	190.30
2149	325	60	1764	258.72	67.99	0.60	190.73
2153	325	60	1768	259.30	68.14	0.60	191.16
2157	325	60	1772	259.89	68.30	0.60	191.59
2161	325	60	1776	260.47	68.45	0.60	192.02
2165	325	60	1780	261.07	68.61	0.60	192.46
2169	325	60	1784	261.65	68.76	0.60	192.89
2173	325	60	1788	262.23	68.91	0.60	193.32
2177	325	60	1792	262.82	69.07	0.60	193.75
2181	325	60	1796	263.40	69.22	0.60	194.18
2185	325	60	1800	264.00	69.38	0.60	194.62
2189	325	60	1804	264.58	69.53	0.60	195.05
2193	325	60	1808	265.16	69.68	0.60	195.48
2197	325	60	1812	265.75	69.84	0.60	195.91
2201	325	60	1816	266.33	69.99	0.60	196.34

▼ 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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
2205	325	60	1820	266.93	70.15	0.60	196.78
2209	325	60	1824	267.51	70.30	0.60	197.21
2213	325	60	1828	268.09	70.45	0.60	197.64
2217	325	60	1832	268.68	70.61	0.60	198.07
2221	325	60	1836	269.26	70.76	0.60	198.50
2225	325	60	1840	269.86	70.92	0.60	198.94
2229	325	60	1844	270.44	71.07	0.60	199.37
2233	325	60	1848	271.02	71.22	0.60	199.80
2237	325	60	1852	271.61	71.38	0.60	200.23
2241	325	60	1856	272.19	71.53	0.60	200.66
2245	325	60	1860	272.79	71.69	0.60	201.10
2249	325	60	1864	273.37	71.84	0.60	201.53
2253	325	60	1868	273.95	71.99	0.60	201.96
2257	325	60	1872	274.54	72.15	0.60	202.39
2261	325	60	1876	275.12	72.30	0.60	202.82
2265	325	60	1880	275.72	72.46	0.60	203.26
2269	325	60	1884	276.30	72.61	0.60	203.69
2273	325	60	1888	276.88	72.76	0.60	204.12
2277	325	60	1892	277.47	72.92	0.60	204.55
2281	325	60	1896	278.05	73.07	0.60	204.98
2285	325	60	1900	278.65	73.23	0.60	205.42
2289	325	60	1904	279.23	73.38	0.60	205.85
2293	325	60	1908	279.81	73.53	0.60	206.28
2297	325	60	1912	280.40	73.69	0.60	206.71
2301	325	60	1916	280.98	73.84	0.60	207.14
2305	325	60	1920	281.58	74.00	0.60	207.58
2309	325	60	1924	282.16	74.15	0.60	208.01
2313	325	60	1928	282.74	74.30	0.60	208.44
2317	325	60	1932	283.33	74.46	0.60	208.87
2321	325	60	1936	283.91	74.61	0.60	209.30
2325	325	60	1940	284.51	74.77	0.60	209.74
2329	325	60	1944	285.09	74.92	0.60	210.17
2333	325	60	1948	285.67	75.07	0.60	210.60
2337	325	60	1952	286.26	75.23	0.60	211.03
2341	325	60	1956	286.84	75.38	0.60	211.46
2345	325	60	1960	287.44	75.54	0.60	211.90
2349	325	60	1964	288.02	75.69	0.60	212.33
2353	325	60	1968	288.60	75.84	0.60	212.76
2357	325	60	1972	289.19	76.00	0.60	213.19
2361	325	60	1976	289.77	76.15	0.60	213.62
2365	325	60	1980	290.37	76.31	0.60	214.06
2369	325	60	1984	290.95	76.46	0.60	214.49
2373	325	60	1988	291.53	76.61	0.60	214.92
2377	325	60	1992	292.12	76.77	0.60	215.35
2381	325	60	1996	292.70	76.92	0.60	215.78
2385	325	60	2000	293.30	77.08	0.60	216.22
2389	325	60	2004	293.88	77.23	0.60	216.65
2393	325	60	2008	294.46	77.38	0.60	217.08
2397	325	60	2012	295.05	77.54	0.60	217.51
2401	325	60	2016	295.63	77.69	0.60	217.94
2405	325	60	2020	296.23	77.85	0.60	218.38
2409	325	60	2024	296.81	78.00	0.60	218.81
2413	325	60	2028	297.39	78.15	0.60	219.24
2417	325	60	2032	297.98	78.31	0.60	219.67
2421	325	60	2036	298.56	78.46	0.60	220.10

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 NIC rebate due on earnings in 1b 1g	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P	£ P
2425	325	60	2040	299.16	78.62	0.60	220.54
2429	325	60	2044	299.74	78.77	0.60	220.97
2433	325	60	2048	300.32	78.92	0.60	221.40
2437	325	60	2052	300.91	79.08	0.60	221.83
2441	325	60	2056	301.49	79.23	0.60	222.26
2445	325	60	2060	302.09	79.39	0.60	222.70
2449	325	60	2064	302.67	79.54	0.60	223.13
2453	325	60	2068	303.25	79.69	0.60	223.56
2457	325	60	2072	303.84	79.85	0.60	223.99
2461	325	60	2076	304.42	80.00	0.60	224.42
2465	325	60	2080	305.02	80.16	0.60	224.86
2469	325	60	2084	305.60	80.31	0.60	225.29
2473	325	60	2088	306.18	80.46	0.60	225.72
2477	325	60	2092	306.77	80.62	0.60	226.15
2481	325	60	2096	307.35	80.77	0.60	226.58
2485	325	60	2100	307.95	80.93	0.60	227.02
2489	325	60	2104	308.53	81.08	0.60	227.45
2493	325	60	2108	309.11	81.23	0.60	227.88
2497	325	60	2112	309.70	81.39	0.60	228.31
2501	325	60	2116	310.28	81.54	0.60	228.74
2505	325	60	2120	310.88	81.70	0.60	229.18
2509	325	60	2124	311.46	81.85	0.60	229.61
2513	325	60	2128	312.04	82.00	0.60	230.04
2517	325	60	2132	312.63	82.16	0.60	230.47
2521	325	60	2136	313.21	82.31	0.60	230.90
2525	325	60	2140	313.81	82.47	0.60	231.34
2529	325	60	2144	314.39	82.62	0.60	231.77
2533	325	60	2148	314.83	82.74	0.60	232.09
2535	325	60	2150	314.97	82.77	0.60	232.20

If the employee's gross pay is over £2535, go to page 71

Weekly table for Contracted-out Money Purchase employer only contributions for use from 6 April 2002 to 5 April 2003

Use this table for

- employees in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

Do not use this table for

- employees who are State pension age or over, see leaflet CA41
- employees in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CA39.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'S' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b, 1c, 1d and 1g of the table to columns 1b, 1c, 1d and 1g of form P11. The figures in column 1d represent the total of employer only contributions payable.
- you may copy the figures in column 1a of the table to column 1a 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) 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ 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
76	75	1	0	0.00	0.01
77	75	2	0	0.00	0.02
78	75	3	0	0.00	0.03
79	75	4	0	0.00	0.04
80	75	5	0	0.00	0.05
81	75	6	0	0.00	0.06
82	75	7	0	0.00	0.07
83	75	8	0	0.00	0.08
84	75	9	0	0.00	0.09
85	75	10	0	0.00	0.10
86	75	11	0	0.00	0.11
87	75	12	0	0.00	0.12
88	75	13	0	0.00	0.13
89	75	14	0	0.00	0.14
90	75	14	1	0.16	0.14
91	75	14	2	0.27	0.14
92	75	14	3	0.38	0.14
93	75	14	4	0.49	0.14
94	75	14	5	0.59	0.14
95	75	14	6	0.70	0.14
96	75	14	7	0.81	0.14
97	75	14	8	0.92	0.14
98	75	14	9	1.03	0.14
99	75	14	10	1.13	0.14
100	75	14	11	1.24	0.14
101	75	14	12	1.35	0.14
102	75	14	13	1.46	0.14
103	75	14	14	1.57	0.14
104	75	14	15	1.67	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
105	75	14	16	1.78	0.14
106	75	14	17	1.89	0.14
107	75	14	18	2.00	0.14
108	75	14	19	2.11	0.14
109	75	14	20	2.21	0.14
110	75	14	21	2.32	0.14
111	75	14	22	2.43	0.14
112	75	14	23	2.54	0.14
113	75	14	24	2.65	0.14
114	75	14	25	2.75	0.14
115	75	14	26	2.86	0.14
116	75	14	27	2.97	0.14
117	75	14	28	3.08	0.14
118	75	14	29	3.19	0.14
119	75	14	30	3.29	0.14
120	75	14	31	3.40	0.14
121	75	14	32	3.51	0.14
122	75	14	33	3.62	0.14
123	75	14	34	3.73	0.14
124	75	14	35	3.83	0.14
125	75	14	36	3.94	0.14
126	75	14	37	4.05	0.14
127	75	14	38	4.16	0.14
128	75	14	39	4.27	0.14
129	75	14	40	4.37	0.14
130	75	14	41	4.48	0.14
131	75	14	42	4.59	0.14
132	75	14	43	4.70	0.14
133	75	14	44	4.81	0.14
134	75	14	45	4.91	0.14
135	75	14	46	5.02	0.14
136	75	14	47	5.13	0.14
137	75	14	48	5.24	0.14
138	75	14	49	5.35	0.14
139	75	14	50	5.45	0.14
140	75	14	51	5.56	0.14
141	75	14	52	5.67	0.14
142	75	14	53	5.78	0.14
143	75	14	54	5.89	0.14
144	75	14	55	5.99	0.14
145	75	14	56	6.10	0.14
146	75	14	57	6.21	0.14
147	75	14	58	6.32	0.14
148	75	14	59	6.43	0.14
149	75	14	60	6.53	0.14
150	75	14	61	6.64	0.14
151	75	14	62	6.75	0.14
152	75	14	63	6.86	0.14
153	75	14	64	6.97	0.14
154	75	14	65	7.07	0.14
155	75	14	66	7.18	0.14
156	75	14	67	7.29	0.14
157	75	14	68	7.40	0.14
158	75	14	69	7.51	0.14
159	75	14	70	7.61	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
160	75	14	71	7.72	0.14
161	75	14	72	7.83	0.14
162	75	14	73	7.94	0.14
163	75	14	74	8.05	0.14
164	75	14	75	8.15	0.14
165	75	14	76	8.26	0.14
166	75	14	77	8.37	0.14
167	75	14	78	8.48	0.14
168	75	14	79	8.59	0.14
169	75	14	80	8.69	0.14
170	75	14	81	8.80	0.14
171	75	14	82	8.91	0.14
172	75	14	83	9.02	0.14
173	75	14	84	9.13	0.14
174	75	14	85	9.23	0.14
175	75	14	86	9.34	0.14
176	75	14	87	9.45	0.14
177	75	14	88	9.56	0.14
178	75	14	89	9.67	0.14
179	75	14	90	9.77	0.14
180	75	14	91	9.88	0.14
181	75	14	92	9.99	0.14
182	75	14	93	10.10	0.14
183	75	14	94	10.21	0.14
184	75	14	95	10.31	0.14
185	75	14	96	10.42	0.14
186	75	14	97	10.53	0.14
187	75	14	98	10.64	0.14
188	75	14	99	10.75	0.14
189	75	14	100	10.85	0.14
190	75	14	101	10.96	0.14
191	75	14	102	11.07	0.14
192	75	14	103	11.18	0.14
193	75	14	104	11.29	0.14
194	75	14	105	11.39	0.14
195	75	14	106	11.50	0.14
196	75	14	107	11.61	0.14
197	75	14	108	11.72	0.14
198	75	14	109	11.83	0.14
199	75	14	110	11.93	0.14
200	75	14	111	12.04	0.14
201	75	14	112	12.15	0.14
202	75	14	113	12.26	0.14
203	75	14	114	12.37	0.14
204	75	14	115	12.47	0.14
205	75	14	116	12.58	0.14
206	75	14	117	12.69	0.14
207	75	14	118	12.80	0.14
208	75	14	119	12.91	0.14
209	75	14	120	13.01	0.14
210	75	14	121	13.12	0.14
211	75	14	122	13.23	0.14
212	75	14	123	13.34	0.14
213	75	14	124	13.45	0.14
214	75	14	125	13.55	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
215	75	14	126	13.66	0.14
216	75	14	127	13.77	0.14
217	75	14	128	13.88	0.14
218	75	14	129	13.99	0.14
219	75	14	130	14.09	0.14
220	75	14	131	14.20	0.14
221	75	14	132	14.31	0.14
222	75	14	133	14.42	0.14
223	75	14	134	14.53	0.14
224	75	14	135	14.63	0.14
225	75	14	136	14.74	0.14
226	75	14	137	14.85	0.14
227	75	14	138	14.96	0.14
228	75	14	139	15.07	0.14
229	75	14	140	15.17	0.14
230	75	14	141	15.28	0.14
231	75	14	142	15.39	0.14
232	75	14	143	15.50	0.14
233	75	14	144	15.61	0.14
234	75	14	145	15.71	0.14
235	75	14	146	15.82	0.14
236	75	14	147	15.93	0.14
237	75	14	148	16.04	0.14
238	75	14	149	16.15	0.14
239	75	14	150	16.25	0.14
240	75	14	151	16.36	0.14
241	75	14	152	16.47	0.14
242	75	14	153	16.58	0.14
243	75	14	154	16.69	0.14
244	75	14	155	16.79	0.14
245	75	14	156	16.90	0.14
246	75	14	157	17.01	0.14
247	75	14	158	17.12	0.14
248	75	14	159	17.23	0.14
249	75	14	160	17.33	0.14
250	75	14	161	17.44	0.14
251	75	14	162	17.55	0.14
252	75	14	163	17.66	0.14
253	75	14	164	17.77	0.14
254	75	14	165	17.87	0.14
255	75	14	166	17.98	0.14
256	75	14	167	18.09	0.14
257	75	14	168	18.20	0.14
258	75	14	169	18.31	0.14
259	75	14	170	18.41	0.14
260	75	14	171	18.52	0.14
261	75	14	172	18.63	0.14
262	75	14	173	18.74	0.14
263	75	14	174	18.85	0.14
264	75	14	175	18.95	0.14
265	75	14	176	19.06	0.14
266	75	14	177	19.17	0.14
267	75	14	178	19.28	0.14
268	75	14	179	19.39	0.14
269	75	14	180	19.49	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
270	75	14	181	19.60	0.14
271	75	14	182	19.71	0.14
272	75	14	183	19.82	0.14
273	75	14	184	19.93	0.14
274	75	14	185	20.03	0.14
275	75	14	186	20.14	0.14
276	75	14	187	20.25	0.14
277	75	14	188	20.36	0.14
278	75	14	189	20.47	0.14
279	75	14	190	20.57	0.14
280	75	14	191	20.68	0.14
281	75	14	192	20.79	0.14
282	75	14	193	20.90	0.14
283	75	14	194	21.01	0.14
284	75	14	195	21.11	0.14
285	75	14	196	21.22	0.14
286	75	14	197	21.33	0.14
287	75	14	198	21.44	0.14
288	75	14	199	21.55	0.14
289	75	14	200	21.65	0.14
290	75	14	201	21.76	0.14
291	75	14	202	21.87	0.14
292	75	14	203	21.98	0.14
293	75	14	204	22.09	0.14
294	75	14	205	22.19	0.14
295	75	14	206	22.30	0.14
296	75	14	207	22.41	0.14
297	75	14	208	22.52	0.14
298	75	14	209	22.63	0.14
299	75	14	210	22.73	0.14
300	75	14	211	22.84	0.14
301	75	14	212	22.95	0.14
302	75	14	213	23.06	0.14
303	75	14	214	23.17	0.14
304	75	14	215	23.27	0.14
305	75	14	216	23.38	0.14
306	75	14	217	23.49	0.14
307	75	14	218	23.60	0.14
308	75	14	219	23.71	0.14
309	75	14	220	23.81	0.14
310	75	14	221	23.92	0.14
311	75	14	222	24.03	0.14
312	75	14	223	24.14	0.14
313	75	14	224	24.25	0.14
314	75	14	225	24.35	0.14
315	75	14	226	24.46	0.14
316	75	14	227	24.57	0.14
317	75	14	228	24.68	0.14
318	75	14	229	24.79	0.14
319	75	14	230	24.89	0.14
320	75	14	231	25.00	0.14
321	75	14	232	25.11	0.14
322	75	14	233	25.22	0.14
323	75	14	234	25.33	0.14
324	75	14	235	25.43	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
325	75	14	236	25.54	0.14
326	75	14	237	25.65	0.14
327	75	14	238	25.76	0.14
328	75	14	239	25.87	0.14
329	75	14	240	25.97	0.14
330	75	14	241	26.08	0.14
331	75	14	242	26.19	0.14
332	75	14	243	26.30	0.14
333	75	14	244	26.41	0.14
334	75	14	245	26.51	0.14
335	75	14	246	26.62	0.14
336	75	14	247	26.73	0.14
337	75	14	248	26.84	0.14
338	75	14	249	26.95	0.14
339	75	14	250	27.05	0.14
340	75	14	251	27.16	0.14
341	75	14	252	27.27	0.14
342	75	14	253	27.38	0.14
343	75	14	254	27.49	0.14
344	75	14	255	27.59	0.14
345	75	14	256	27.70	0.14
346	75	14	257	27.81	0.14
347	75	14	258	27.92	0.14
348	75	14	259	28.03	0.14
349	75	14	260	28.13	0.14
350	75	14	261	28.24	0.14
351	75	14	262	28.35	0.14
352	75	14	263	28.46	0.14
353	75	14	264	28.57	0.14
354	75	14	265	28.67	0.14
355	75	14	266	28.78	0.14
356	75	14	267	28.89	0.14
357	75	14	268	29.00	0.14
358	75	14	269	29.11	0.14
359	75	14	270	29.21	0.14
360	75	14	271	29.32	0.14
361	75	14	272	29.43	0.14
362	75	14	273	29.54	0.14
363	75	14	274	29.65	0.14
364	75	14	275	29.75	0.14
365	75	14	276	29.86	0.14
366	75	14	277	29.97	0.14
367	75	14	278	30.08	0.14
368	75	14	279	30.19	0.14
369	75	14	280	30.29	0.14
370	75	14	281	30.40	0.14
371	75	14	282	30.51	0.14
372	75	14	283	30.62	0.14
373	75	14	284	30.73	0.14
374	75	14	285	30.83	0.14
375	75	14	286	30.94	0.14
376	75	14	287	31.05	0.14
377	75	14	288	31.16	0.14
378	75	14	289	31.27	0.14
379	75	14	290	31.37	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
380	75	14	291	31.48	0.14
381	75	14	292	31.59	0.14
382	75	14	293	31.70	0.14
383	75	14	294	31.81	0.14
384	75	14	295	31.91	0.14
385	75	14	296	32.02	0.14
386	75	14	297	32.13	0.14
387	75	14	298	32.24	0.14
388	75	14	299	32.35	0.14
389	75	14	300	32.45	0.14
390	75	14	301	32.56	0.14
391	75	14	302	32.67	0.14
392	75	14	303	32.78	0.14
393	75	14	304	32.89	0.14
394	75	14	305	32.99	0.14
395	75	14	306	33.10	0.14
396	75	14	307	33.21	0.14
397	75	14	308	33.32	0.14
398	75	14	309	33.43	0.14
399	75	14	310	33.53	0.14
400	75	14	311	33.64	0.14
401	75	14	312	33.75	0.14
402	75	14	313	33.86	0.14
403	75	14	314	33.97	0.14
404	75	14	315	34.07	0.14
405	75	14	316	34.18	0.14
406	75	14	317	34.29	0.14
407	75	14	318	34.40	0.14
408	75	14	319	34.51	0.14
409	75	14	320	34.61	0.14
410	75	14	321	34.72	0.14
411	75	14	322	34.83	0.14
412	75	14	323	34.94	0.14
413	75	14	324	35.05	0.14
414	75	14	325	35.15	0.14
415	75	14	326	35.26	0.14
416	75	14	327	35.37	0.14
417	75	14	328	35.48	0.14
418	75	14	329	35.59	0.14
419	75	14	330	35.69	0.14
420	75	14	331	35.80	0.14
421	75	14	332	35.91	0.14
422	75	14	333	36.02	0.14
423	75	14	334	36.13	0.14
424	75	14	335	36.23	0.14
425	75	14	336	36.34	0.14
426	75	14	337	36.45	0.14
427	75	14	338	36.56	0.14
428	75	14	339	36.67	0.14
429	75	14	340	36.77	0.14
430	75	14	341	36.88	0.14
431	75	14	342	36.99	0.14
432	75	14	343	37.10	0.14
433	75	14	344	37.21	0.14
434	75	14	345	37.31	0.14

▼ 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	Employer's NIC rebate due on earnings in 1b
1a	1b	1c	1d	1g	
£	£	£	£	£ P	£ P
435	75	14	346	37.42	0.14
436	75	14	347	37.53	0.14
437	75	14	348	37.64	0.14
438	75	14	349	37.75	0.14
439	75	14	350	37.85	0.14
440	75	14	351	37.96	0.14
441	75	14	352	38.07	0.14
442	75	14	353	38.18	0.14
443	75	14	354	38.29	0.14
444	75	14	355	38.39	0.14
445	75	14	356	38.50	0.14
446	75	14	357	38.61	0.14
447	75	14	358	38.72	0.14
448	75	14	359	38.83	0.14
449	75	14	360	38.93	0.14
450	75	14	361	39.04	0.14
451	75	14	362	39.15	0.14
452	75	14	363	39.26	0.14
453	75	14	364	39.37	0.14
454	75	14	365	39.47	0.14
455	75	14	366	39.58	0.14
456	75	14	367	39.69	0.14
457	75	14	368	39.80	0.14
458	75	14	369	39.91	0.14
459	75	14	370	40.01	0.14
460	75	14	371	40.12	0.14
461	75	14	372	40.23	0.14
462	75	14	373	40.34	0.14
463	75	14	374	40.45	0.14
464	75	14	375	40.55	0.14
465	75	14	376	40.66	0.14
466	75	14	377	40.77	0.14
467	75	14	378	40.88	0.14
468	75	14	379	40.99	0.14
469	75	14	380	41.09	0.14
470	75	14	381	41.20	0.14
471	75	14	382	41.31	0.14
472	75	14	383	41.42	0.14
473	75	14	384	41.53	0.14
474	75	14	385	41.63	0.14
475	75	14	386	41.74	0.14
476	75	14	387	41.85	0.14
477	75	14	388	41.96	0.14
478	75	14	389	42.07	0.14
479	75	14	390	42.17	0.14
480	75	14	391	42.28	0.14
481	75	14	392	42.39	0.14
482	75	14	393	42.50	0.14
483	75	14	394	42.61	0.14
484	75	14	395	42.71	0.14
485	75	14	396	42.82	0.14
486	75	14	397	42.93	0.14
487	75	14	398	43.04	0.14
488	75	14	399	43.15	0.14
489	75	14	400	43.25	0.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions payable 1d	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
490	75	14	401	43.36	0.14
491	75	14	402	43.47	0.14
492	75	14	403	43.58	0.14
493	75	14	404	43.69	0.14
494	75	14	405	43.79	0.14
495	75	14	406	43.90	0.14
496	75	14	407	44.01	0.14
497	75	14	408	44.12	0.14
498	75	14	409	44.23	0.14
499	75	14	410	44.33	0.14
500	75	14	411	44.44	0.14
501	75	14	412	44.55	0.14
502	75	14	413	44.66	0.14
503	75	14	414	44.77	0.14
504	75	14	415	44.87	0.14
505	75	14	416	44.98	0.14
506	75	14	417	45.09	0.14
507	75	14	418	45.20	0.14
508	75	14	419	45.31	0.14
509	75	14	420	45.41	0.14
510	75	14	421	45.52	0.14
511	75	14	422	45.63	0.14
512	75	14	423	45.74	0.14
513	75	14	424	45.85	0.14
514	75	14	425	45.95	0.14
515	75	14	426	46.06	0.14
516	75	14	427	46.17	0.14
517	75	14	428	46.28	0.14
518	75	14	429	46.39	0.14
519	75	14	430	46.49	0.14
520	75	14	431	46.60	0.14
521	75	14	432	46.71	0.14
522	75	14	433	46.82	0.14
523	75	14	434	46.93	0.14
524	75	14	435	47.03	0.14
525	75	14	436	47.14	0.14
526	75	14	437	47.25	0.14
527	75	14	438	47.36	0.14
528	75	14	439	47.47	0.14
529	75	14	440	47.57	0.14
530	75	14	441	47.68	0.14
531	75	14	442	47.79	0.14
532	75	14	443	47.90	0.14
533	75	14	444	48.01	0.14
534	75	14	445	48.11	0.14
535	75	14	446	48.22	0.14
536	75	14	447	48.33	0.14
537	75	14	448	48.44	0.14
538	75	14	449	48.55	0.14
539	75	14	450	48.65	0.14
540	75	14	451	48.76	0.14
541	75	14	452	48.87	0.14
542	75	14	453	48.98	0.14
543	75	14	454	49.09	0.14
544	75	14	455	49.19	0.14

▼ 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	Employer's NIC rebate due on earnings in 1b
1a	1b	1c	1d	1g	
£	£	£	£	£ P	£ P
545	75	14	456	49.30	0.14
546	75	14	457	49.41	0.14
547	75	14	458	49.52	0.14
548	75	14	459	49.63	0.14
549	75	14	460	49.73	0.14
550	75	14	461	49.84	0.14
551	75	14	462	49.95	0.14
552	75	14	463	50.06	0.14
553	75	14	464	50.17	0.14
554	75	14	465	50.27	0.14
555	75	14	466	50.38	0.14
556	75	14	467	50.49	0.14
557	75	14	468	50.60	0.14
558	75	14	469	50.71	0.14
559	75	14	470	50.81	0.14
560	75	14	471	50.92	0.14
561	75	14	472	51.03	0.14
562	75	14	473	51.14	0.14
563	75	14	474	51.25	0.14
564	75	14	475	51.35	0.14
565	75	14	476	51.46	0.14
566	75	14	477	51.57	0.14
567	75	14	478	51.68	0.14
568	75	14	479	51.79	0.14
569	75	14	480	51.89	0.14
570	75	14	481	52.00	0.14
571	75	14	482	52.11	0.14
572	75	14	483	52.22	0.14
573	75	14	484	52.33	0.14
574	75	14	485	52.43	0.14
575	75	14	486	52.54	0.14
576	75	14	487	52.65	0.14
577	75	14	488	52.76	0.14
578	75	14	489	52.87	0.14
579	75	14	490	52.97	0.14
580	75	14	491	53.08	0.14
581	75	14	492	53.19	0.14
582	75	14	493	53.30	0.14
583	75	14	494	53.41	0.14
584	75	14	495	53.51	0.14
585	75	14	496	53.57	0.14

If the employee's gross pay is over £585, go to page 71

Monthly table for Contracted-out Money Purchase employer only contributions for use from 6 April 2002 to 5 April 2003

Use this table for

- employees in your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

Do not use this table for

- employees who are State pension age or over, see leaflet CA41
- employees in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CA39.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'S' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1b, 1c, 1d and 1g of the table to columns 1b, 1c, 1d and 1g of form P11. The figures in column 1d represent the total of employer only contributions payable.
- you may copy the figures in column 1a of the table to column 1a 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) 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ 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
329	325	4	0	0.00	0.06
333	325	8	0	0.00	0.10
337	325	12	0	0.00	0.14
341	325	16	0	0.00	0.18
345	325	20	0	0.00	0.22
349	325	24	0	0.00	0.26
353	325	28	0	0.00	0.30
357	325	32	0	0.00	0.34
361	325	36	0	0.00	0.38
365	325	40	0	0.00	0.42
369	325	44	0	0.00	0.46
373	325	48	0	0.00	0.50
377	325	52	0	0.00	0.54
381	325	56	0	0.00	0.58
385	325	60	0	0.00	0.60
389	325	60	4	0.65	0.60
393	325	60	8	1.08	0.60
397	325	60	12	1.51	0.60
401	325	60	16	1.94	0.60
405	325	60	20	2.38	0.60
409	325	60	24	2.81	0.60
413	325	60	28	3.24	0.60
417	325	60	32	3.67	0.60
421	325	60	36	4.10	0.60
425	325	60	40	4.54	0.60
429	325	60	44	4.97	0.60
433	325	60	48	5.40	0.60
437	325	60	52	5.83	0.60
441	325	60	56	6.26	0.60

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
445	325	60	60	6.70	0.60
449	325	60	64	7.13	0.60
453	325	60	68	7.56	0.60
457	325	60	72	7.99	0.60
461	325	60	76	8.42	0.60
465	325	60	80	8.86	0.60
469	325	60	84	9.29	0.60
473	325	60	88	9.72	0.60
477	325	60	92	10.15	0.60
481	325	60	96	10.58	0.60
485	325	60	100	11.02	0.60
489	325	60	104	11.45	0.60
493	325	60	108	11.88	0.60
497	325	60	112	12.31	0.60
501	325	60	116	12.74	0.60
505	325	60	120	13.18	0.60
509	325	60	124	13.61	0.60
513	325	60	128	14.04	0.60
517	325	60	132	14.47	0.60
521	325	60	136	14.90	0.60
525	325	60	140	15.34	0.60
529	325	60	144	15.77	0.60
533	325	60	148	16.20	0.60
537	325	60	152	16.63	0.60
541	325	60	156	17.06	0.60
545	325	60	160	17.50	0.60
549	325	60	164	17.93	0.60
553	325	60	168	18.36	0.60
557	325	60	172	18.79	0.60
561	325	60	176	19.22	0.60
565	325	60	180	19.66	0.60
569	325	60	184	20.09	0.60
573	325	60	188	20.52	0.60
577	325	60	192	20.95	0.60
581	325	60	196	21.38	0.60
585	325	60	200	21.82	0.60
589	325	60	204	22.25	0.60
593	325	60	208	22.68	0.60
597	325	60	212	23.11	0.60
601	325	60	216	23.54	0.60
605	325	60	220	23.98	0.60
609	325	60	224	24.41	0.60
613	325	60	228	24.84	0.60
617	325	60	232	25.27	0.60
621	325	60	236	25.70	0.60
625	325	60	240	26.14	0.60
629	325	60	244	26.57	0.60
633	325	60	248	27.00	0.60
637	325	60	252	27.43	0.60
641	325	60	256	27.86	0.60
645	325	60	260	28.30	0.60
649	325	60	264	28.73	0.60
653	325	60	268	29.16	0.60
657	325	60	272	29.59	0.60
661	325	60	276	30.02	0.60

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
665	325	60	280	30.46	0.60
669	325	60	284	30.89	0.60
673	325	60	288	31.32	0.60
677	325	60	292	31.75	0.60
681	325	60	296	32.18	0.60
685	325	60	300	32.62	0.60
689	325	60	304	33.05	0.60
693	325	60	308	33.48	0.60
697	325	60	312	33.91	0.60
701	325	60	316	34.34	0.60
705	325	60	320	34.78	0.60
709	325	60	324	35.21	0.60
713	325	60	328	35.64	0.60
717	325	60	332	36.07	0.60
721	325	60	336	36.50	0.60
725	325	60	340	36.94	0.60
729	325	60	344	37.37	0.60
733	325	60	348	37.80	0.60
737	325	60	352	38.23	0.60
741	325	60	356	38.66	0.60
745	325	60	360	39.10	0.60
749	325	60	364	39.53	0.60
753	325	60	368	39.96	0.60
757	325	60	372	40.39	0.60
761	325	60	376	40.82	0.60
765	325	60	380	41.26	0.60
769	325	60	384	41.69	0.60
773	325	60	388	42.12	0.60
777	325	60	392	42.55	0.60
781	325	60	396	42.98	0.60
785	325	60	400	43.42	0.60
789	325	60	404	43.85	0.60
793	325	60	408	44.28	0.60
797	325	60	412	44.71	0.60
801	325	60	416	45.14	0.60
805	325	60	420	45.58	0.60
809	325	60	424	46.01	0.60
813	325	60	428	46.44	0.60
817	325	60	432	46.87	0.60
821	325	60	436	47.30	0.60
825	325	60	440	47.74	0.60
829	325	60	444	48.17	0.60
833	325	60	448	48.60	0.60
837	325	60	452	49.03	0.60
841	325	60	456	49.46	0.60
845	325	60	460	49.90	0.60
849	325	60	464	50.33	0.60
853	325	60	468	50.76	0.60
857	325	60	472	51.19	0.60
861	325	60	476	51.62	0.60
865	325	60	480	52.06	0.60
869	325	60	484	52.49	0.60
873	325	60	488	52.92	0.60
877	325	60	492	53.35	0.60
881	325	60	496	53.78	0.60

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	Employer's NIC rebate due on earnings in 1b
1a	1b	1c	1d	1g	
£	£	£	£	£ P	£ P
885	325	60	500	54.22	0.60
889	325	60	504	54.65	0.60
893	325	60	508	55.08	0.60
897	325	60	512	55.51	0.60
901	325	60	516	55.94	0.60
905	325	60	520	56.38	0.60
909	325	60	524	56.81	0.60
913	325	60	528	57.24	0.60
917	325	60	532	57.67	0.60
921	325	60	536	58.10	0.60
925	325	60	540	58.54	0.60
929	325	60	544	58.97	0.60
933	325	60	548	59.40	0.60
937	325	60	552	59.83	0.60
941	325	60	556	60.26	0.60
945	325	60	560	60.70	0.60
949	325	60	564	61.13	0.60
953	325	60	568	61.56	0.60
957	325	60	572	61.99	0.60
961	325	60	576	62.42	0.60
965	325	60	580	62.86	0.60
969	325	60	584	63.29	0.60
973	325	60	588	63.72	0.60
977	325	60	592	64.15	0.60
981	325	60	596	64.58	0.60
985	325	60	600	65.02	0.60
989	325	60	604	65.45	0.60
993	325	60	608	65.88	0.60
997	325	60	612	66.31	0.60
1001	325	60	616	66.74	0.60
1005	325	60	620	67.18	0.60
1009	325	60	624	67.61	0.60
1013	325	60	628	68.04	0.60
1017	325	60	632	68.47	0.60
1021	325	60	636	68.90	0.60
1025	325	60	640	69.34	0.60
1029	325	60	644	69.77	0.60
1033	325	60	648	70.20	0.60
1037	325	60	652	70.63	0.60
1041	325	60	656	71.06	0.60
1045	325	60	660	71.50	0.60
1049	325	60	664	71.93	0.60
1053	325	60	668	72.36	0.60
1057	325	60	672	72.79	0.60
1061	325	60	676	73.22	0.60
1065	325	60	680	73.66	0.60
1069	325	60	684	74.09	0.60
1073	325	60	688	74.52	0.60
1077	325	60	692	74.95	0.60
1081	325	60	696	75.38	0.60
1085	325	60	700	75.82	0.60
1089	325	60	704	76.25	0.60
1093	325	60	708	76.68	0.60
1097	325	60	712	77.11	0.60
1101	325	60	716	77.54	0.60

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1105	325	60	720	77.98	0.60
1109	325	60	724	78.41	0.60
1113	325	60	728	78.84	0.60
1117	325	60	732	79.27	0.60
1121	325	60	736	79.70	0.60
1125	325	60	740	80.14	0.60
1129	325	60	744	80.57	0.60
1133	325	60	748	81.00	0.60
1137	325	60	752	81.43	0.60
1141	325	60	756	81.86	0.60
1145	325	60	760	82.30	0.60
1149	325	60	764	82.73	0.60
1153	325	60	768	83.16	0.60
1157	325	60	772	83.59	0.60
1161	325	60	776	84.02	0.60
1165	325	60	780	84.46	0.60
1169	325	60	784	84.89	0.60
1173	325	60	788	85.32	0.60
1177	325	60	792	85.75	0.60
1181	325	60	796	86.18	0.60
1185	325	60	800	86.62	0.60
1189	325	60	804	87.05	0.60
1193	325	60	808	87.48	0.60
1197	325	60	812	87.91	0.60
1201	325	60	816	88.34	0.60
1205	325	60	820	88.78	0.60
1209	325	60	824	89.21	0.60
1213	325	60	828	89.64	0.60
1217	325	60	832	90.07	0.60
1221	325	60	836	90.50	0.60
1225	325	60	840	90.94	0.60
1229	325	60	844	91.37	0.60
1233	325	60	848	91.80	0.60
1237	325	60	852	92.23	0.60
1241	325	60	856	92.66	0.60
1245	325	60	860	93.10	0.60
1249	325	60	864	93.53	0.60
1253	325	60	868	93.96	0.60
1257	325	60	872	94.39	0.60
1261	325	60	876	94.82	0.60
1265	325	60	880	95.26	0.60
1269	325	60	884	95.69	0.60
1273	325	60	888	96.12	0.60
1277	325	60	892	96.55	0.60
1281	325	60	896	96.98	0.60
1285	325	60	900	97.42	0.60
1289	325	60	904	97.85	0.60
1293	325	60	908	98.28	0.60
1297	325	60	912	98.71	0.60
1301	325	60	916	99.14	0.60
1305	325	60	920	99.58	0.60
1309	325	60	924	100.01	0.60
1313	325	60	928	100.44	0.60
1317	325	60	932	100.87	0.60
1321	325	60	936	101.30	0.60

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1325	325	60	940	101.74	0.60
1329	325	60	944	102.17	0.60
1333	325	60	948	102.60	0.60
1337	325	60	952	103.03	0.60
1341	325	60	956	103.46	0.60
1345	325	60	960	103.90	0.60
1349	325	60	964	104.33	0.60
1353	325	60	968	104.76	0.60
1357	325	60	972	105.19	0.60
1361	325	60	976	105.62	0.60
1365	325	60	980	106.06	0.60
1369	325	60	984	106.49	0.60
1373	325	60	988	106.92	0.60
1377	325	60	992	107.35	0.60
1381	325	60	996	107.78	0.60
1385	325	60	1000	108.22	0.60
1389	325	60	1004	108.65	0.60
1393	325	60	1008	109.08	0.60
1397	325	60	1012	109.51	0.60
1401	325	60	1016	109.94	0.60
1405	325	60	1020	110.38	0.60
1409	325	60	1024	110.81	0.60
1413	325	60	1028	111.24	0.60
1417	325	60	1032	111.67	0.60
1421	325	60	1036	112.10	0.60
1425	325	60	1040	112.54	0.60
1429	325	60	1044	112.97	0.60
1433	325	60	1048	113.40	0.60
1437	325	60	1052	113.83	0.60
1441	325	60	1056	114.26	0.60
1445	325	60	1060	114.70	0.60
1449	325	60	1064	115.13	0.60
1453	325	60	1068	115.56	0.60
1457	325	60	1072	115.99	0.60
1461	325	60	1076	116.42	0.60
1465	325	60	1080	116.86	0.60
1469	325	60	1084	117.29	0.60
1473	325	60	1088	117.72	0.60
1477	325	60	1092	118.15	0.60
1481	325	60	1096	118.58	0.60
1485	325	60	1100	119.02	0.60
1489	325	60	1104	119.45	0.60
1493	325	60	1108	119.88	0.60
1497	325	60	1112	120.31	0.60
1501	325	60	1116	120.74	0.60
1505	325	60	1120	121.18	0.60
1509	325	60	1124	121.61	0.60
1513	325	60	1128	122.04	0.60
1517	325	60	1132	122.47	0.60
1521	325	60	1136	122.90	0.60
1525	325	60	1140	123.34	0.60
1529	325	60	1144	123.77	0.60
1533	325	60	1148	124.20	0.60
1537	325	60	1152	124.63	0.60
1541	325	60	1156	125.06	0.60

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1545	325	60	1160	125.50	0.60
1549	325	60	1164	125.93	0.60
1553	325	60	1168	126.36	0.60
1557	325	60	1172	126.79	0.60
1561	325	60	1176	127.22	0.60
1565	325	60	1180	127.66	0.60
1569	325	60	1184	128.09	0.60
1573	325	60	1188	128.52	0.60
1577	325	60	1192	128.95	0.60
1581	325	60	1196	129.38	0.60
1585	325	60	1200	129.82	0.60
1589	325	60	1204	130.25	0.60
1593	325	60	1208	130.68	0.60
1597	325	60	1212	131.11	0.60
1601	325	60	1216	131.54	0.60
1605	325	60	1220	131.98	0.60
1609	325	60	1224	132.41	0.60
1613	325	60	1228	132.84	0.60
1617	325	60	1232	133.27	0.60
1621	325	60	1236	133.70	0.60
1625	325	60	1240	134.14	0.60
1629	325	60	1244	134.57	0.60
1633	325	60	1248	135.00	0.60
1637	325	60	1252	135.43	0.60
1641	325	60	1256	135.86	0.60
1645	325	60	1260	136.30	0.60
1649	325	60	1264	136.73	0.60
1653	325	60	1268	137.16	0.60
1657	325	60	1272	137.59	0.60
1661	325	60	1276	138.02	0.60
1665	325	60	1280	138.46	0.60
1669	325	60	1284	138.89	0.60
1673	325	60	1288	139.32	0.60
1677	325	60	1292	139.75	0.60
1681	325	60	1296	140.18	0.60
1685	325	60	1300	140.62	0.60
1689	325	60	1304	141.05	0.60
1693	325	60	1308	141.48	0.60
1697	325	60	1312	141.91	0.60
1701	325	60	1316	142.34	0.60
1705	325	60	1320	142.78	0.60
1709	325	60	1324	143.21	0.60
1713	325	60	1328	143.64	0.60
1717	325	60	1332	144.07	0.60
1721	325	60	1336	144.50	0.60
1725	325	60	1340	144.94	0.60
1729	325	60	1344	145.37	0.60
1733	325	60	1348	145.80	0.60
1737	325	60	1352	146.23	0.60
1741	325	60	1356	146.66	0.60
1745	325	60	1360	147.10	0.60
1749	325	60	1364	147.53	0.60
1753	325	60	1368	147.96	0.60
1757	325	60	1372	148.39	0.60
1761	325	60	1376	148.82	0.60

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	Employer's NIC rebate due on earnings in 1b
	1a	1b	1c	1d	1g
£	£	£	£	£ P	£ P
1765	325	60	1380	149.26	0.60
1769	325	60	1384	149.69	0.60
1773	325	60	1388	150.12	0.60
1777	325	60	1392	150.55	0.60
1781	325	60	1396	150.98	0.60
1785	325	60	1400	151.42	0.60
1789	325	60	1404	151.85	0.60
1793	325	60	1408	152.28	0.60
1797	325	60	1412	152.71	0.60
1801	325	60	1416	153.14	0.60
1805	325	60	1420	153.58	0.60
1809	325	60	1424	154.01	0.60
1813	325	60	1428	154.44	0.60
1817	325	60	1432	154.87	0.60
1821	325	60	1436	155.30	0.60
1825	325	60	1440	155.74	0.60
1829	325	60	1444	156.17	0.60
1833	325	60	1448	156.60	0.60
1837	325	60	1452	157.03	0.60
1841	325	60	1456	157.46	0.60
1845	325	60	1460	157.90	0.60
1849	325	60	1464	158.33	0.60
1853	325	60	1468	158.76	0.60
1857	325	60	1472	159.19	0.60
1861	325	60	1476	159.62	0.60
1865	325	60	1480	160.06	0.60
1869	325	60	1484	160.49	0.60
1873	325	60	1488	160.92	0.60
1877	325	60	1492	161.35	0.60
1881	325	60	1496	161.78	0.60
1885	325	60	1500	162.22	0.60
1889	325	60	1504	162.65	0.60
1893	325	60	1508	163.08	0.60
1897	325	60	1512	163.51	0.60
1901	325	60	1516	163.94	0.60
1905	325	60	1520	164.38	0.60
1909	325	60	1524	164.81	0.60
1913	325	60	1528	165.24	0.60
1917	325	60	1532	165.67	0.60
1921	325	60	1536	166.10	0.60
1925	325	60	1540	166.54	0.60
1929	325	60	1544	166.97	0.60
1933	325	60	1548	167.40	0.60
1937	325	60	1552	167.83	0.60
1941	325	60	1556	168.26	0.60
1945	325	60	1560	168.70	0.60
1949	325	60	1564	169.13	0.60
1953	325	60	1568	169.56	0.60
1957	325	60	1572	169.99	0.60
1961	325	60	1576	170.42	0.60
1965	325	60	1580	170.86	0.60
1969	325	60	1584	171.29	0.60
1973	325	60	1588	171.72	0.60
1977	325	60	1592	172.15	0.60
1981	325	60	1596	172.58	0.60

▼ 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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
1985	325	60	1600	173.02	0.60
1989	325	60	1604	173.45	0.60
1993	325	60	1608	173.88	0.60
1997	325	60	1612	174.31	0.60
2001	325	60	1616	174.74	0.60
2005	325	60	1620	175.18	0.60
2009	325	60	1624	175.61	0.60
2013	325	60	1628	176.04	0.60
2017	325	60	1632	176.47	0.60
2021	325	60	1636	176.90	0.60
2025	325	60	1640	177.34	0.60
2029	325	60	1644	177.77	0.60
2033	325	60	1648	178.20	0.60
2037	325	60	1652	178.63	0.60
2041	325	60	1656	179.06	0.60
2045	325	60	1660	179.50	0.60
2049	325	60	1664	179.93	0.60
2053	325	60	1668	180.36	0.60
2057	325	60	1672	180.79	0.60
2061	325	60	1676	181.22	0.60
2065	325	60	1680	181.66	0.60
2069	325	60	1684	182.09	0.60
2073	325	60	1688	182.52	0.60
2077	325	60	1692	182.95	0.60
2081	325	60	1696	183.38	0.60
2085	325	60	1700	183.82	0.60
2089	325	60	1704	184.25	0.60
2093	325	60	1708	184.68	0.60
2097	325	60	1712	185.11	0.60
2101	325	60	1716	185.54	0.60
2105	325	60	1720	185.98	0.60
2109	325	60	1724	186.41	0.60
2113	325	60	1728	186.84	0.60
2117	325	60	1732	187.27	0.60
2121	325	60	1736	187.70	0.60
2125	325	60	1740	188.14	0.60
2129	325	60	1744	188.57	0.60
2133	325	60	1748	189.00	0.60
2137	325	60	1752	189.43	0.60
2141	325	60	1756	189.86	0.60
2145	325	60	1760	190.30	0.60
2149	325	60	1764	190.73	0.60
2153	325	60	1768	191.16	0.60
2157	325	60	1772	191.59	0.60
2161	325	60	1776	192.02	0.60
2165	325	60	1780	192.46	0.60
2169	325	60	1784	192.89	0.60
2173	325	60	1788	193.32	0.60
2177	325	60	1792	193.75	0.60
2181	325	60	1796	194.18	0.60
2185	325	60	1800	194.62	0.60
2189	325	60	1804	195.05	0.60
2193	325	60	1808	195.48	0.60
2197	325	60	1812	195.91	0.60
2201	325	60	1816	196.34	0.60

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	Employer's NIC rebate due on earnings in 1b 1g
£	£	£	£	£ P	£ P
2205	325	60	1820	196.78	0.60
2209	325	60	1824	197.21	0.60
2213	325	60	1828	197.64	0.60
2217	325	60	1832	198.07	0.60
2221	325	60	1836	198.50	0.60
2225	325	60	1840	198.94	0.60
2229	325	60	1844	199.37	0.60
2233	325	60	1848	199.80	0.60
2237	325	60	1852	200.23	0.60
2241	325	60	1856	200.66	0.60
2245	325	60	1860	201.10	0.60
2249	325	60	1864	201.53	0.60
2253	325	60	1868	201.96	0.60
2257	325	60	1872	202.39	0.60
2261	325	60	1876	202.82	0.60
2265	325	60	1880	203.26	0.60
2269	325	60	1884	203.69	0.60
2273	325	60	1888	204.12	0.60
2277	325	60	1892	204.55	0.60
2281	325	60	1896	204.98	0.60
2285	325	60	1900	205.42	0.60
2289	325	60	1904	205.85	0.60
2293	325	60	1908	206.28	0.60
2297	325	60	1912	206.71	0.60
2301	325	60	1916	207.14	0.60
2305	325	60	1920	207.58	0.60
2309	325	60	1924	208.01	0.60
2313	325	60	1928	208.44	0.60
2317	325	60	1932	208.87	0.60
2321	325	60	1936	209.30	0.60
2325	325	60	1940	209.74	0.60
2329	325	60	1944	210.17	0.60
2333	325	60	1948	210.60	0.60
2337	325	60	1952	211.03	0.60
2341	325	60	1956	211.46	0.60
2345	325	60	1960	211.90	0.60
2349	325	60	1964	212.33	0.60
2353	325	60	1968	212.76	0.60
2357	325	60	1972	213.19	0.60
2361	325	60	1976	213.62	0.60
2365	325	60	1980	214.06	0.60
2369	325	60	1984	214.49	0.60
2373	325	60	1988	214.92	0.60
2377	325	60	1992	215.35	0.60
2381	325	60	1996	215.78	0.60
2385	325	60	2000	216.22	0.60
2389	325	60	2004	216.65	0.60
2393	325	60	2008	217.08	0.60
2397	325	60	2012	217.51	0.60
2401	325	60	2016	217.94	0.60
2405	325	60	2020	218.38	0.60
2409	325	60	2024	218.81	0.60
2413	325	60	2028	219.24	0.60
2417	325	60	2032	219.67	0.60
2421	325	60	2036	220.10	0.60

▼ 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	Employer's NIC rebate due on earnings in 1b
	1a	1b	1c	1d	1g
£	£	£	£	£ P	£ P
2425	325	60	2040	220.54	0.60
2429	325	60	2044	220.97	0.60
2433	325	60	2048	221.40	0.60
2437	325	60	2052	221.83	0.60
2441	325	60	2056	222.26	0.60
2445	325	60	2060	222.70	0.60
2449	325	60	2064	223.13	0.60
2453	325	60	2068	223.56	0.60
2457	325	60	2072	223.99	0.60
2461	325	60	2076	224.42	0.60
2465	325	60	2080	224.86	0.60
2469	325	60	2084	225.29	0.60
2473	325	60	2088	225.72	0.60
2477	325	60	2092	226.15	0.60
2481	325	60	2096	226.58	0.60
2485	325	60	2100	227.02	0.60
2489	325	60	2104	227.45	0.60
2493	325	60	2108	227.88	0.60
2497	325	60	2112	228.31	0.60
2501	325	60	2116	228.74	0.60
2505	325	60	2120	229.18	0.60
2509	325	60	2124	229.61	0.60
2513	325	60	2128	230.04	0.60
2517	325	60	2132	230.47	0.60
2521	325	60	2136	230.90	0.60
2525	325	60	2140	231.34	0.60
2529	325	60	2144	231.77	0.60
2533	325	60	2148	232.09	0.60
2535	325	60	2150	232.20	0.60

If the employee's gross pay is over £2535, go to page 71

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 F with total monthly earnings of £4479.29)										
1	subtract the upper earnings limit 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 72	Look up £1944										
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	<table border="0" style="margin-left: 20px;"> <tr> <td>Amount</td> <td>Employer's contributions</td> </tr> <tr> <td>£1000</td> <td>£118.00</td> </tr> <tr> <td>£900</td> <td>£106.20</td> </tr> <tr> <td>£44</td> <td>£5.19</td> </tr> <tr> <td>Total</td> <td>£229.39</td> </tr> </table>	Amount	Employer's contributions	£1000	£118.00	£900	£106.20	£44	£5.19	Total	£229.39
Amount	Employer's contributions											
£1000	£118.00											
£900	£106.20											
£44	£5.19											
Total	£229.39											
5	add the employer's contributions worked out to the total contributions due for earnings at the UEL - column 1d of the main table	<p>Total payable by employee and employer is:</p> <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td>£229.39 (further employer NICs)</td> </tr> <tr> <td>+</td> <td>£412.80 (due for employer and employee on F rate earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£642.19</td> </tr> </table>		£229.39 (further employer NICs)	+	£412.80 (due for employer and employee on F rate earnings at UEL)	=	£642.19				
	£229.39 (further employer NICs)											
+	£412.80 (due for employer and employee on F rate earnings at UEL)											
=	£642.19											
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	Col 1f	Col 1g
325	60	2150	642.19	180.60	0.96	0.60

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

Contracted-out Money Purchase minimum payments

General information about minimum payments

Introduction

Use the following tables to calculate minimum payments to your occupational pension scheme administrators.

Do not use the following tables to calculate NICs.

Use the tables on pages 8 to 70 for employees who belong to your Occupational Pension Scheme.

As the employer, you are responsible for ensuring that minimum payments are made to your Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme, or the money purchase part of your Contracted-out Mixed Benefit Scheme, but you may deduct the employee's share from their earnings.

Amount of minimum payment

Minimum payments by the **employee and employer** are only payable up to the UEL.

Ways of working out minimum payments

You can work out minimum payments using either:

- these tables, or
- the exact percentage method.

However, for each employee, you must always use the same method to calculate minimum payments in a tax year.

Which tables to use

There are two different tables in this section, weekly and monthly. **It is very important that you use the correct table.**

How to work out minimum payments using these tables

Step Action

- 1 decide which table, weekly or monthly, is appropriate
- 2 look up the employee's gross pay in column 1 of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay

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 employee's earnings into equal weekly or monthly amounts to get an average weekly or monthly amount. These should be the same earnings on which National Insurance has been assessed
- 2 find the minimum payment due for the average weekly or monthly amount
- 3 multiply the minimum payment by the number of weeks or months that the earnings are paid for.

How to work out minimum payments using the exact percentage method

Minimum payments are the difference between the not contracted-out and the contracted-out rates of NICs based on earnings between LEL and the UEL. The difference is known as the **contracted-out rebate**.

When the employer has had the benefit of either part or all of the employee's NIC rebate, then the employer is also liable for an equivalent amount in addition to 1.0% of earnings between the LEL and the UEL.

The total minimum payment is 2.6%, which is made up of:

- employee share** 1.6% of earnings between the LEL and the UEL, less any employee's NIC rebate made available to the employer
- employer share** 1.0% of earnings between the LEL and the UEL, plus any employee's NIC rebate made available to the employer

The 2002-2003 earnings limits are

weekly	LEL	£75
	ET	£89
	employee's UEL	£585
monthly	LEL	£325
	ET	£385
	employee's UEL	£2535

Employer Pays Employee's share of Minimum Payment

The employer must pay the full Minimum Payment to the scheme, that is, 2.6% of earnings between the LEL and the UEL.

Employer Deducts Employee's Share of Minimum Payment from Employee

If you deduct the employee's share of the Minimum Payment from the employee you must work out the employee's and employer's share of the minimum payment separately, then make an adjustment to reflect any amount of NIC rebate not available to the employee.

Employee's share

- 1 If the employee's gross pay is
 - Equal to or less than the UEL, subtract the LEL from their exact gross pay
 - Above the UEL, subtract the LEL from the UEL
- 2 Multiply by 1.6%. Round the resulting amount to the nearest penny, 0.5p rounded down
- 3 Deduct any NIC rebate not available to the employee.

Employer's share

- 4 If the employee's gross pay is
 - Equal to or less than the UEL, subtract the LEL, from their exact gross pay
 - Above the UEL, subtract the LEL from the UEL
- 5 Multiply by 1.0%. Round the resulting amount to the nearest penny, 0.5p rounded down
- 6 Add any employee's NIC rebate made available to the employer.

Total Minimum Payment

- 7 Add together the results of steps 3 and 6.

Example 1

Total weekly earnings	=	£91.00
Employee's share		
£91.00 - £75.00	=	£16.00
£16.00 x 1.6%	=	£0.26
LESS		
£0.01 NIC rebate not available to employee	=	£0.25
Employer's share		
£91.00 - £75.00	=	£16.00
£16.00 x 1.0%	=	£0.16
PLUS		
£0.01 employee's NIC rebate made available to employer	=	£0.17
TOTAL MINIMUM PAYMENT	=	£0.25 + £0.17
	=	£0.42

Example 2

Total weekly earnings = £181.00		
Employee's share		
£181.00 - £75.00 = £106.00		
£106.00 x 1.6% = £1.70 (no deduction as employee is entitled to all NIC rebate).		
Employer's share		
£181.00 - £75.00 = £106.00		
£106.00 x 1.0% = £1.06 (no addition as employer is not entitled to any of the employee's NIC rebate).		
TOTAL MINIMUM PAYMENT	=	£1.70 + £1.06
	=	£2.76

The Employer's Further Guide to PAYE and NIC's, CWG2, shows you how to work out the Lower and UEL if the employee is not paid weekly or monthly.

Important - please note these examples are calculated using the exact percentage method. The COMP minimum payment Tables from page 76 onwards have been calculated using the mid-points between each step.

Minimum payments for married women and widows paying reduced rate employee's contributions

The minimum payment is calculated using the **standard rate** contracted-out rebate, ie 1.6% for the employee's share and 1.0% for the employer's share.

Time limits for making minimum payments

You must make minimum payments to the scheme within 14 days of the end of the income tax month in which liability for NICs arose on the earnings for which minimum payments are due.

Recovery of minimum payments

Recovery of the employee's share does not make it a contribution to an occupational pension scheme for which tax relief can be claimed unless the scheme rules specifically require it to be paid by the employee.

Recording minimum payments

You must keep a separate record of minimum payments to the scheme. Do not record details of minimum payments on your Pay As You Earn documentation.

Further advice

If you have any queries about minimum payments, please contact Contracted-out Employments Group on **0845 9 150 150**. Calls will be charged at the local rate.

Weekly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2002 to 5 April 2003

Use this table

- to work out the minimum payments for employees who are
 - members of the Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme
 - paid in weeks or multiples of a week.

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
75	0.00	0.00	0.00
76	0.03	0.00	0.03
77	0.06	0.00	0.06
78	0.09	0.00	0.09
79	0.11	0.00	0.11
80	0.14	0.00	0.14
81	0.16	0.00	0.16
82	0.19	0.00	0.19
83	0.22	0.00	0.22
84	0.24	0.00	0.24
85	0.27	0.00	0.27
86	0.29	0.00	0.29
87	0.32	0.00	0.32
88	0.35	0.00	0.35
89	0.36	0.00	0.36
90	0.40	0.16	0.24
91	0.42	0.25	0.17
92	0.45	0.28	0.17
93	0.48	0.30	0.18
94	0.50	0.31	0.19
95	0.53	0.33	0.20
96	0.55	0.34	0.21
97	0.58	0.36	0.22
98	0.61	0.38	0.23
99	0.63	0.39	0.24
100	0.66	0.41	0.25
101	0.68	0.42	0.26
102	0.71	0.44	0.27
103	0.74	0.46	0.28
104	0.76	0.47	0.29
105	0.79	0.49	0.30
106	0.81	0.50	0.31
107	0.84	0.52	0.32
108	0.87	0.54	0.33
109	0.89	0.55	0.34
110	0.92	0.57	0.35
111	0.94	0.58	0.36
112	0.97	0.60	0.37
113	1.00	0.62	0.38
114	1.02	0.63	0.39
115	1.05	0.65	0.40
116	1.07	0.66	0.41
117	1.10	0.68	0.42
118	1.13	0.70	0.43
119	1.15	0.71	0.44

Do not use this table

- for employees who are paid monthly
- to work out NICs, see pages 8 to 70.

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

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
120	1.18	0.73	0.45
121	1.20	0.74	0.46
122	1.23	0.76	0.47
123	1.26	0.78	0.48
124	1.28	0.79	0.49
125	1.31	0.81	0.50
126	1.33	0.82	0.51
127	1.36	0.84	0.52
128	1.39	0.86	0.53
129	1.41	0.87	0.54
130	1.44	0.89	0.55
131	1.46	0.90	0.56
132	1.49	0.92	0.57
133	1.52	0.94	0.58
134	1.54	0.95	0.59
135	1.57	0.97	0.60
136	1.59	0.98	0.61
137	1.62	1.00	0.62
138	1.65	1.02	0.63
139	1.67	1.03	0.64
140	1.70	1.05	0.65
141	1.72	1.06	0.66
142	1.75	1.08	0.67
143	1.78	1.10	0.68
144	1.80	1.11	0.69
145	1.83	1.13	0.70
146	1.85	1.14	0.71
147	1.88	1.16	0.72
148	1.91	1.18	0.73
149	1.93	1.19	0.74
150	1.96	1.21	0.75
151	1.98	1.22	0.76
152	2.01	1.24	0.77
153	2.04	1.26	0.78
154	2.06	1.27	0.79
155	2.09	1.29	0.80
156	2.11	1.30	0.81
157	2.14	1.32	0.82
158	2.17	1.34	0.83
159	2.19	1.35	0.84
160	2.22	1.37	0.85
161	2.24	1.38	0.86
162	2.27	1.40	0.87
163	2.30	1.42	0.88
164	2.32	1.43	0.89

Weekly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
165	2.35	1.45	0.90
166	2.37	1.46	0.91
167	2.40	1.48	0.92
168	2.43	1.50	0.93
169	2.45	1.51	0.94
170	2.48	1.53	0.95
171	2.50	1.54	0.96
172	2.53	1.56	0.97
173	2.56	1.58	0.98
174	2.58	1.59	0.99
175	2.61	1.61	1.00
176	2.63	1.62	1.01
177	2.66	1.64	1.02
178	2.69	1.66	1.03
179	2.71	1.67	1.04
180	2.74	1.69	1.05
181	2.76	1.70	1.06
182	2.79	1.72	1.07
183	2.82	1.74	1.08
184	2.84	1.75	1.09
185	2.87	1.77	1.10
186	2.89	1.78	1.11
187	2.92	1.80	1.12
188	2.95	1.82	1.13
189	2.97	1.83	1.14
190	3.00	1.85	1.15
191	3.02	1.86	1.16
192	3.05	1.88	1.17
193	3.08	1.90	1.18
194	3.10	1.91	1.19
195	3.13	1.93	1.20
196	3.15	1.94	1.21
197	3.18	1.96	1.22
198	3.21	1.98	1.23
199	3.23	1.99	1.24
200	3.26	2.01	1.25
201	3.28	2.02	1.26
202	3.31	2.04	1.27
203	3.34	2.06	1.28
204	3.36	2.07	1.29
205	3.39	2.09	1.30
206	3.41	2.10	1.31
207	3.44	2.12	1.32
208	3.47	2.14	1.33
209	3.49	2.15	1.34
210	3.52	2.17	1.35
211	3.54	2.18	1.36
212	3.57	2.20	1.37
213	3.60	2.22	1.38
214	3.62	2.23	1.39
215	3.65	2.25	1.40
216	3.67	2.26	1.41
217	3.70	2.28	1.42
218	3.73	2.30	1.43
219	3.75	2.31	1.44

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
220	3.78	2.33	1.45
221	3.80	2.34	1.46
222	3.83	2.36	1.47
223	3.86	2.38	1.48
224	3.88	2.39	1.49
225	3.91	2.41	1.50
226	3.93	2.42	1.51
227	3.96	2.44	1.52
228	3.99	2.46	1.53
229	4.01	2.47	1.54
230	4.04	2.49	1.55
231	4.06	2.50	1.56
232	4.09	2.52	1.57
233	4.12	2.54	1.58
234	4.14	2.55	1.59
235	4.17	2.57	1.60
236	4.19	2.58	1.61
237	4.22	2.60	1.62
238	4.25	2.62	1.63
239	4.27	2.63	1.64
240	4.30	2.65	1.65
241	4.32	2.66	1.66
242	4.35	2.68	1.67
243	4.38	2.70	1.68
244	4.40	2.71	1.69
245	4.43	2.73	1.70
246	4.45	2.74	1.71
247	4.48	2.76	1.72
248	4.51	2.78	1.73
249	4.53	2.79	1.74
250	4.56	2.81	1.75
251	4.58	2.82	1.76
252	4.61	2.84	1.77
253	4.64	2.86	1.78
254	4.66	2.87	1.79
255	4.69	2.89	1.80
256	4.71	2.90	1.81
257	4.74	2.92	1.82
258	4.77	2.94	1.83
259	4.79	2.95	1.84
260	4.82	2.97	1.85
261	4.84	2.98	1.86
262	4.87	3.00	1.87
263	4.90	3.02	1.88
264	4.92	3.03	1.89
265	4.95	3.05	1.90
266	4.97	3.06	1.91
267	5.00	3.08	1.92
268	5.03	3.10	1.93
269	5.05	3.11	1.94
270	5.08	3.13	1.95
271	5.10	3.14	1.96
272	5.13	3.16	1.97
273	5.16	3.18	1.98
274	5.18	3.19	1.99

Weekly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
275	5.21	3.21	2.00
276	5.23	3.22	2.01
277	5.26	3.24	2.02
278	5.29	3.26	2.03
279	5.31	3.27	2.04
280	5.34	3.29	2.05
281	5.36	3.30	2.06
282	5.39	3.32	2.07
283	5.42	3.34	2.08
284	5.44	3.35	2.09
285	5.47	3.37	2.10
286	5.49	3.38	2.11
287	5.52	3.40	2.12
288	5.55	3.42	2.13
289	5.57	3.43	2.14
290	5.60	3.45	2.15
291	5.62	3.46	2.16
292	5.65	3.48	2.17
293	5.68	3.50	2.18
294	5.70	3.51	2.19
295	5.73	3.53	2.20
296	5.75	3.54	2.21
297	5.78	3.56	2.22
298	5.81	3.58	2.23
299	5.83	3.59	2.24
300	5.86	3.61	2.25
301	5.88	3.62	2.26
302	5.91	3.64	2.27
303	5.94	3.66	2.28
304	5.96	3.67	2.29
305	5.99	3.69	2.30
306	6.01	3.70	2.31
307	6.04	3.72	2.32
308	6.07	3.74	2.33
309	6.09	3.75	2.34
310	6.12	3.77	2.35
311	6.14	3.78	2.36
312	6.17	3.80	2.37
313	6.20	3.82	2.38
314	6.22	3.83	2.39
315	6.25	3.85	2.40
316	6.27	3.86	2.41
317	6.30	3.88	2.42
318	6.33	3.90	2.43
319	6.35	3.91	2.44
320	6.38	3.93	2.45
321	6.40	3.94	2.46
322	6.43	3.96	2.47
323	6.46	3.98	2.48
324	6.48	3.99	2.49
325	6.51	4.01	2.50
326	6.53	4.02	2.51
327	6.56	4.04	2.52
328	6.59	4.06	2.53
329	6.61	4.07	2.54

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
330	6.64	4.09	2.55
331	6.66	4.10	2.56
332	6.69	4.12	2.57
333	6.72	4.14	2.58
334	6.74	4.15	2.59
335	6.77	4.17	2.60
336	6.79	4.18	2.61
337	6.82	4.20	2.62
338	6.85	4.22	2.63
339	6.87	4.23	2.64
340	6.90	4.25	2.65
341	6.92	4.26	2.66
342	6.95	4.28	2.67
343	6.98	4.30	2.68
344	7.00	4.31	2.69
345	7.03	4.33	2.70
346	7.05	4.34	2.71
347	7.08	4.36	2.72
348	7.11	4.38	2.73
349	7.13	4.39	2.74
350	7.16	4.41	2.75
351	7.18	4.42	2.76
352	7.21	4.44	2.77
353	7.24	4.46	2.78
354	7.26	4.47	2.79
355	7.29	4.49	2.80
356	7.31	4.50	2.81
357	7.34	4.52	2.82
358	7.37	4.54	2.83
359	7.39	4.55	2.84
360	7.42	4.57	2.85
361	7.44	4.58	2.86
362	7.47	4.60	2.87
363	7.50	4.62	2.88
364	7.52	4.63	2.89
365	7.55	4.65	2.90
366	7.57	4.66	2.91
367	7.60	4.68	2.92
368	7.63	4.70	2.93
369	7.65	4.71	2.94
370	7.68	4.73	2.95
371	7.70	4.74	2.96
372	7.73	4.76	2.97
373	7.76	4.78	2.98
374	7.78	4.79	2.99
375	7.81	4.81	3.00
376	7.83	4.82	3.01
377	7.86	4.84	3.02
378	7.89	4.86	3.03
379	7.91	4.87	3.04
380	7.94	4.89	3.05
381	7.96	4.90	3.06
382	7.99	4.92	3.07
383	8.02	4.94	3.08
384	8.04	4.95	3.09

Weekly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
385	8.07	4.97	3.10
386	8.09	4.98	3.11
387	8.12	5.00	3.12
388	8.15	5.02	3.13
389	8.17	5.03	3.14
390	8.20	5.05	3.15
391	8.22	5.06	3.16
392	8.25	5.08	3.17
393	8.28	5.10	3.18
394	8.30	5.11	3.19
395	8.33	5.13	3.20
396	8.35	5.14	3.21
397	8.38	5.16	3.22
398	8.41	5.18	3.23
399	8.43	5.19	3.24
400	8.46	5.21	3.25
401	8.48	5.22	3.26
402	8.51	5.24	3.27
403	8.54	5.26	3.28
404	8.56	5.27	3.29
405	8.59	5.29	3.30
406	8.61	5.30	3.31
407	8.64	5.32	3.32
408	8.67	5.34	3.33
409	8.69	5.35	3.34
410	8.72	5.37	3.35
411	8.74	5.38	3.36
412	8.77	5.40	3.37
413	8.80	5.42	3.38
414	8.82	5.43	3.39
415	8.85	5.45	3.40
416	8.87	5.46	3.41
417	8.90	5.48	3.42
418	8.93	5.50	3.43
419	8.95	5.51	3.44
420	8.98	5.53	3.45
421	9.00	5.54	3.46
422	9.03	5.56	3.47
423	9.06	5.58	3.48
424	9.08	5.59	3.49
425	9.11	5.61	3.50
426	9.13	5.62	3.51
427	9.16	5.64	3.52
428	9.19	5.66	3.53
429	9.21	5.67	3.54
430	9.24	5.69	3.55
431	9.26	5.70	3.56
432	9.29	5.72	3.57
433	9.32	5.74	3.58
434	9.34	5.75	3.59
435	9.37	5.77	3.60
436	9.39	5.78	3.61
437	9.42	5.80	3.62
438	9.45	5.82	3.63
439	9.47	5.83	3.64

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
440	9.50	5.85	3.65
441	9.52	5.86	3.66
442	9.55	5.88	3.67
443	9.58	5.90	3.68
444	9.60	5.91	3.69
445	9.63	5.93	3.70
446	9.65	5.94	3.71
447	9.68	5.96	3.72
448	9.71	5.98	3.73
449	9.73	5.99	3.74
450	9.76	6.01	3.75
451	9.78	6.02	3.76
452	9.81	6.04	3.77
453	9.84	6.06	3.78
454	9.86	6.07	3.79
455	9.89	6.09	3.80
456	9.91	6.10	3.81
457	9.94	6.12	3.82
458	9.97	6.14	3.83
459	9.99	6.15	3.84
460	10.02	6.17	3.85
461	10.04	6.18	3.86
462	10.07	6.20	3.87
463	10.10	6.22	3.88
464	10.12	6.23	3.89
465	10.15	6.25	3.90
466	10.17	6.26	3.91
467	10.20	6.28	3.92
468	10.23	6.30	3.93
469	10.25	6.31	3.94
470	10.28	6.33	3.95
471	10.30	6.34	3.96
472	10.33	6.36	3.97
473	10.36	6.38	3.98
474	10.38	6.39	3.99
475	10.41	6.41	4.00
476	10.43	6.42	4.01
477	10.46	6.44	4.02
478	10.49	6.46	4.03
479	10.51	6.47	4.04
480	10.54	6.49	4.05
481	10.56	6.50	4.06
482	10.59	6.52	4.07
483	10.62	6.54	4.08
484	10.64	6.55	4.09
485	10.67	6.57	4.10
486	10.69	6.58	4.11
487	10.72	6.60	4.12
488	10.75	6.62	4.13
489	10.77	6.63	4.14
490	10.80	6.65	4.15
491	10.82	6.66	4.16
492	10.85	6.68	4.17
493	10.88	6.70	4.18
494	10.90	6.71	4.19

Weekly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
495	10.93	6.73	4.20
496	10.95	6.74	4.21
497	10.98	6.76	4.22
498	11.01	6.78	4.23
499	11.03	6.79	4.24
500	11.06	6.81	4.25
501	11.08	6.82	4.26
502	11.11	6.84	4.27
503	11.14	6.86	4.28
504	11.16	6.87	4.29
505	11.19	6.89	4.30
506	11.21	6.90	4.31
507	11.24	6.92	4.32
508	11.27	6.94	4.33
509	11.29	6.95	4.34
510	11.32	6.97	4.35
511	11.34	6.98	4.36
512	11.37	7.00	4.37
513	11.40	7.02	4.38
514	11.42	7.03	4.39
515	11.45	7.05	4.40
516	11.47	7.06	4.41
517	11.50	7.08	4.42
518	11.53	7.10	4.43
519	11.55	7.11	4.44
520	11.58	7.13	4.45
521	11.60	7.14	4.46
522	11.63	7.16	4.47
523	11.66	7.18	4.48
524	11.68	7.19	4.49
525	11.71	7.21	4.50
526	11.73	7.22	4.51
527	11.76	7.24	4.52
528	11.79	7.26	4.53
529	11.81	7.27	4.54
530	11.84	7.29	4.55
531	11.86	7.30	4.56
532	11.89	7.32	4.57
533	11.92	7.34	4.58
534	11.94	7.35	4.59
535	11.97	7.37	4.60
536	11.99	7.38	4.61
537	12.02	7.40	4.62
538	12.05	7.42	4.63
539	12.07	7.43	4.64
540	12.10	7.45	4.65
541	12.12	7.46	4.66
542	12.15	7.48	4.67
543	12.18	7.50	4.68
544	12.20	7.51	4.69
545	12.23	7.53	4.70
546	12.25	7.54	4.71
547	12.28	7.56	4.72
548	12.31	7.58	4.73
549	12.33	7.59	4.74

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
550	12.36	7.61	4.75
551	12.38	7.62	4.76
552	12.41	7.64	4.77
553	12.44	7.66	4.78
554	12.46	7.67	4.79
555	12.49	7.69	4.80
556	12.51	7.70	4.81
557	12.54	7.72	4.82
558	12.57	7.74	4.83
559	12.59	7.75	4.84
560	12.62	7.77	4.85
561	12.64	7.78	4.86
562	12.67	7.80	4.87
563	12.70	7.82	4.88
564	12.72	7.83	4.89
565	12.75	7.85	4.90
566	12.77	7.86	4.91
567	12.80	7.88	4.92
568	12.83	7.90	4.93
569	12.85	7.91	4.94
570	12.88	7.93	4.95
571	12.90	7.94	4.96
572	12.93	7.96	4.97
573	12.96	7.98	4.98
574	12.98	7.99	4.99
575	13.01	8.01	5.00
576	13.03	8.02	5.01
577	13.06	8.04	5.02
578	13.09	8.06	5.03
579	13.11	8.07	5.04
580	13.14	8.09	5.05
581	13.16	8.10	5.06
582	13.19	8.12	5.07
583	13.22	8.14	5.08
584	13.24	8.15	5.09
585	13.26	8.16	5.10

Monthly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2002 to 5 April 2003

Use this table

- to work out the minimum payments for employees who are
 - members of the Contracted-out Money Purchase Scheme or Contracted-out Money Purchase Stakeholder Pension Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme
 - paid in months or multiples of a month.

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
325	0.00	0.00	0.00
329	0.16	0.00	0.16
333	0.26	0.00	0.26
337	0.36	0.00	0.36
341	0.47	0.00	0.47
345	0.57	0.00	0.57
349	0.68	0.00	0.68
353	0.78	0.00	0.78
357	0.88	0.00	0.88
361	0.99	0.00	0.99
365	1.09	0.00	1.09
369	1.20	0.00	1.20
373	1.30	0.00	1.30
377	1.40	0.00	1.40
381	1.51	0.00	1.51
385	1.56	0.00	1.56
389	1.72	0.60	1.12
393	1.82	1.00	0.82
397	1.92	1.18	0.74
401	2.03	1.25	0.78
405	2.13	1.31	0.82
409	2.24	1.38	0.86
413	2.34	1.44	0.90
417	2.44	1.50	0.94
421	2.55	1.57	0.98
425	2.65	1.63	1.02
429	2.76	1.70	1.06
433	2.86	1.76	1.10
437	2.96	1.82	1.14
441	3.07	1.89	1.18
445	3.17	1.95	1.22
449	3.28	2.02	1.26
453	3.38	2.08	1.30
457	3.48	2.14	1.34
461	3.59	2.21	1.38
465	3.69	2.27	1.42
469	3.80	2.34	1.46
473	3.90	2.40	1.50
477	4.00	2.46	1.54
481	4.11	2.53	1.58
485	4.21	2.59	1.62
489	4.32	2.66	1.66
493	4.42	2.72	1.70
497	4.52	2.78	1.74
501	4.63	2.85	1.78

Do not use this table

- for employees who are paid weekly
- to work out NICs, see pages 8 to 70.

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

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
505	4.73	2.91	1.82
509	4.84	2.98	1.86
513	4.94	3.04	1.90
517	5.04	3.10	1.94
521	5.15	3.17	1.98
525	5.25	3.23	2.02
529	5.36	3.30	2.06
533	5.46	3.36	2.10
537	5.56	3.42	2.14
541	5.67	3.49	2.18
545	5.77	3.55	2.22
549	5.88	3.62	2.26
553	5.98	3.68	2.30
557	6.08	3.74	2.34
561	6.19	3.81	2.38
565	6.29	3.87	2.42
569	6.40	3.94	2.46
573	6.50	4.00	2.50
577	6.60	4.06	2.54
581	6.71	4.13	2.58
585	6.81	4.19	2.62
589	6.92	4.26	2.66
593	7.02	4.32	2.70
597	7.12	4.38	2.74
601	7.23	4.45	2.78
605	7.33	4.51	2.82
609	7.44	4.58	2.86
613	7.54	4.64	2.90
617	7.64	4.70	2.94
621	7.75	4.77	2.98
625	7.85	4.83	3.02
629	7.96	4.90	3.06
633	8.06	4.96	3.10
637	8.16	5.02	3.14
641	8.27	5.09	3.18
645	8.37	5.15	3.22
649	8.48	5.22	3.26
653	8.58	5.28	3.30
657	8.68	5.34	3.34
661	8.79	5.41	3.38
665	8.89	5.47	3.42
669	9.00	5.54	3.46
673	9.10	5.60	3.50
677	9.20	5.66	3.54
681	9.31	5.73	3.58

Monthly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
685	9.41	5.79	3.62
689	9.52	5.86	3.66
693	9.62	5.92	3.70
697	9.72	5.98	3.74
701	9.83	6.05	3.78
705	9.93	6.11	3.82
709	10.04	6.18	3.86
713	10.14	6.24	3.90
717	10.24	6.30	3.94
721	10.35	6.37	3.98
725	10.45	6.43	4.02
729	10.56	6.50	4.06
733	10.66	6.56	4.10
737	10.76	6.62	4.14
741	10.87	6.69	4.18
745	10.97	6.75	4.22
749	11.08	6.82	4.26
753	11.18	6.88	4.30
757	11.28	6.94	4.34
761	11.39	7.01	4.38
765	11.49	7.07	4.42
769	11.60	7.14	4.46
773	11.70	7.20	4.50
777	11.80	7.26	4.54
781	11.91	7.33	4.58
785	12.01	7.39	4.62
789	12.12	7.46	4.66
793	12.22	7.52	4.70
797	12.32	7.58	4.74
801	12.43	7.65	4.78
805	12.53	7.71	4.82
809	12.64	7.78	4.86
813	12.74	7.84	4.90
817	12.84	7.90	4.94
821	12.95	7.97	4.98
825	13.05	8.03	5.02
829	13.16	8.10	5.06
833	13.26	8.16	5.10
837	13.36	8.22	5.14
841	13.47	8.29	5.18
845	13.57	8.35	5.22
849	13.68	8.42	5.26
853	13.78	8.48	5.30
857	13.88	8.54	5.34
861	13.99	8.61	5.38
865	14.09	8.67	5.42
869	14.20	8.74	5.46
873	14.30	8.80	5.50
877	14.40	8.86	5.54
881	14.51	8.93	5.58
885	14.61	8.99	5.62
889	14.72	9.06	5.66
893	14.82	9.12	5.70
897	14.92	9.18	5.74
901	15.03	9.25	5.78

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
905	15.13	9.31	5.82
909	15.24	9.38	5.86
913	15.34	9.44	5.90
917	15.44	9.50	5.94
921	15.55	9.57	5.98
925	15.65	9.63	6.02
929	15.76	9.70	6.06
933	15.86	9.76	6.10
937	15.96	9.82	6.14
941	16.07	9.89	6.18
945	16.17	9.95	6.22
949	16.28	10.02	6.26
953	16.38	10.08	6.30
957	16.48	10.14	6.34
961	16.59	10.21	6.38
965	16.69	10.27	6.42
969	16.80	10.34	6.46
973	16.90	10.40	6.50
977	17.00	10.46	6.54
981	17.11	10.53	6.58
985	17.21	10.59	6.62
989	17.32	10.66	6.66
993	17.42	10.72	6.70
997	17.52	10.78	6.74
1001	17.63	10.85	6.78
1005	17.73	10.91	6.82
1009	17.84	10.98	6.86
1013	17.94	11.04	6.90
1017	18.04	11.10	6.94
1021	18.15	11.17	6.98
1025	18.25	11.23	7.02
1029	18.36	11.30	7.06
1033	18.46	11.36	7.10
1037	18.56	11.42	7.14
1041	18.67	11.49	7.18
1045	18.77	11.55	7.22
1049	18.88	11.62	7.26
1053	18.98	11.68	7.30
1057	19.08	11.74	7.34
1061	19.19	11.81	7.38
1065	19.29	11.87	7.42
1069	19.40	11.94	7.46
1073	19.50	12.00	7.50
1077	19.60	12.06	7.54
1081	19.71	12.13	7.58
1085	19.81	12.19	7.62
1089	19.92	12.26	7.66
1093	20.02	12.32	7.70
1097	20.12	12.38	7.74
1101	20.23	12.45	7.78
1105	20.33	12.51	7.82
1109	20.44	12.58	7.86
1113	20.54	12.64	7.90
1117	20.64	12.70	7.94
1121	20.75	12.77	7.98

Monthly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
1125	20.85	12.83	8.02
1129	20.96	12.90	8.06
1133	21.06	12.96	8.10
1137	21.16	13.02	8.14
1141	21.27	13.09	8.18
1145	21.37	13.15	8.22
1149	21.48	13.22	8.26
1153	21.58	13.28	8.30
1157	21.68	13.34	8.34
1161	21.79	13.41	8.38
1165	21.89	13.47	8.42
1169	22.00	13.54	8.46
1173	22.10	13.60	8.50
1177	22.20	13.66	8.54
1181	22.31	13.73	8.58
1185	22.41	13.79	8.62
1189	22.52	13.86	8.66
1193	22.62	13.92	8.70
1197	22.72	13.98	8.74
1201	22.83	14.05	8.78
1205	22.93	14.11	8.82
1209	23.04	14.18	8.86
1213	23.14	14.24	8.90
1217	23.24	14.30	8.94
1221	23.35	14.37	8.98
1225	23.45	14.43	9.02
1229	23.56	14.50	9.06
1233	23.66	14.56	9.10
1237	23.76	14.62	9.14
1241	23.87	14.69	9.18
1245	23.97	14.75	9.22
1249	24.08	14.82	9.26
1253	24.18	14.88	9.30
1257	24.28	14.94	9.34
1261	24.39	15.01	9.38
1265	24.49	15.07	9.42
1269	24.60	15.14	9.46
1273	24.70	15.20	9.50
1277	24.80	15.26	9.54
1281	24.91	15.33	9.58
1285	25.01	15.39	9.62
1289	25.12	15.46	9.66
1293	25.22	15.52	9.70
1297	25.32	15.58	9.74
1301	25.43	15.65	9.78
1305	25.53	15.71	9.82
1309	25.64	15.78	9.86
1313	25.74	15.84	9.90
1317	25.84	15.90	9.94
1321	25.95	15.97	9.98
1325	26.05	16.03	10.02
1329	26.16	16.10	10.06
1333	26.26	16.16	10.10
1337	26.36	16.22	10.14
1341	26.47	16.29	10.18

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
1345	26.57	16.35	10.22
1349	26.68	16.42	10.26
1353	26.78	16.48	10.30
1357	26.88	16.54	10.34
1361	26.99	16.61	10.38
1365	27.09	16.67	10.42
1369	27.20	16.74	10.46
1373	27.30	16.80	10.50
1377	27.40	16.86	10.54
1381	27.51	16.93	10.58
1385	27.61	16.99	10.62
1389	27.72	17.06	10.66
1393	27.82	17.12	10.70
1397	27.92	17.18	10.74
1401	28.03	17.25	10.78
1405	28.13	17.31	10.82
1409	28.24	17.38	10.86
1413	28.34	17.44	10.90
1417	28.44	17.50	10.94
1421	28.55	17.57	10.98
1425	28.65	17.63	11.02
1429	28.76	17.70	11.06
1433	28.86	17.76	11.10
1437	28.96	17.82	11.14
1441	29.07	17.89	11.18
1445	29.17	17.95	11.22
1449	29.28	18.02	11.26
1453	29.38	18.08	11.30
1457	29.48	18.14	11.34
1461	29.59	18.21	11.38
1465	29.69	18.27	11.42
1469	29.80	18.34	11.46
1473	29.90	18.40	11.50
1477	30.00	18.46	11.54
1481	30.11	18.53	11.58
1485	30.21	18.59	11.62
1489	30.32	18.66	11.66
1493	30.42	18.72	11.70
1497	30.52	18.78	11.74
1501	30.63	18.85	11.78
1505	30.73	18.91	11.82
1509	30.84	18.98	11.86
1513	30.94	19.04	11.90
1517	31.04	19.10	11.94
1521	31.15	19.17	11.98
1525	31.25	19.23	12.02
1529	31.36	19.30	12.06
1533	31.46	19.36	12.10
1537	31.56	19.42	12.14
1541	31.67	19.49	12.18
1545	31.77	19.55	12.22
1549	31.88	19.62	12.26
1553	31.98	19.68	12.30
1557	32.08	19.74	12.34
1561	32.19	19.81	12.38

Monthly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
1565	32.29	19.87	12.42
1569	32.40	19.94	12.46
1573	32.50	20.00	12.50
1577	32.60	20.06	12.54
1581	32.71	20.13	12.58
1585	32.81	20.19	12.62
1589	32.92	20.26	12.66
1593	33.02	20.32	12.70
1597	33.12	20.38	12.74
1601	33.23	20.45	12.78
1605	33.33	20.51	12.82
1609	33.44	20.58	12.86
1613	33.54	20.64	12.90
1617	33.64	20.70	12.94
1621	33.75	20.77	12.98
1625	33.85	20.83	13.02
1629	33.96	20.90	13.06
1633	34.06	20.96	13.10
1637	34.16	21.02	13.14
1641	34.27	21.09	13.18
1645	34.37	21.15	13.22
1649	34.48	21.22	13.26
1653	34.58	21.28	13.30
1657	34.68	21.34	13.34
1661	34.79	21.41	13.38
1665	34.89	21.47	13.42
1669	35.00	21.54	13.46
1673	35.10	21.60	13.50
1677	35.20	21.66	13.54
1681	35.31	21.73	13.58
1685	35.41	21.79	13.62
1689	35.52	21.86	13.66
1693	35.62	21.92	13.70
1697	35.72	21.98	13.74
1701	35.83	22.05	13.78
1705	35.93	22.11	13.82
1709	36.04	22.18	13.86
1713	36.14	22.24	13.90
1717	36.24	22.30	13.94
1721	36.35	22.37	13.98
1725	36.45	22.43	14.02
1729	36.56	22.50	14.06
1733	36.66	22.56	14.10
1737	36.76	22.62	14.14
1741	36.87	22.69	14.18
1745	36.97	22.75	14.22
1749	37.08	22.82	14.26
1753	37.18	22.88	14.30
1757	37.28	22.94	14.34
1761	37.39	23.01	14.38
1765	37.49	23.07	14.42
1769	37.60	23.14	14.46
1773	37.70	23.20	14.50
1777	37.80	23.26	14.54
1781	37.91	23.33	14.58

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
1785	38.01	23.39	14.62
1789	38.12	23.46	14.66
1793	38.22	23.52	14.70
1797	38.32	23.58	14.74
1801	38.43	23.65	14.78
1805	38.53	23.71	14.82
1809	38.64	23.78	14.86
1813	38.74	23.84	14.90
1817	38.84	23.90	14.94
1821	38.95	23.97	14.98
1825	39.05	24.03	15.02
1829	39.16	24.10	15.06
1833	39.26	24.16	15.10
1837	39.36	24.22	15.14
1841	39.47	24.29	15.18
1845	39.57	24.35	15.22
1849	39.68	24.42	15.26
1853	39.78	24.48	15.30
1857	39.88	24.54	15.34
1861	39.99	24.61	15.38
1865	40.09	24.67	15.42
1869	40.20	24.74	15.46
1873	40.30	24.80	15.50
1877	40.40	24.86	15.54
1881	40.51	24.93	15.58
1885	40.61	24.99	15.62
1889	40.72	25.06	15.66
1893	40.82	25.12	15.70
1897	40.92	25.18	15.74
1901	41.03	25.25	15.78
1905	41.13	25.31	15.82
1909	41.24	25.38	15.86
1913	41.34	25.44	15.90
1917	41.44	25.50	15.94
1921	41.55	25.57	15.98
1925	41.65	25.63	16.02
1929	41.76	25.70	16.06
1933	41.86	25.76	16.10
1937	41.96	25.82	16.14
1941	42.07	25.89	16.18
1945	42.17	25.95	16.22
1949	42.28	26.02	16.26
1953	42.38	26.08	16.30
1957	42.48	26.14	16.34
1961	42.59	26.21	16.38
1965	42.69	26.27	16.42
1969	42.80	26.34	16.46
1973	42.90	26.40	16.50
1977	43.00	26.46	16.54
1981	43.11	26.53	16.58
1985	43.21	26.59	16.62
1989	43.32	26.66	16.66
1993	43.42	26.72	16.70
1997	43.52	26.78	16.74
2001	43.63	26.85	16.78

Monthly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
2005	43.73	26.91	16.82
2009	43.84	26.98	16.86
2013	43.94	27.04	16.90
2017	44.04	27.10	16.94
2021	44.15	27.17	16.98
2025	44.25	27.23	17.02
2029	44.36	27.30	17.06
2033	44.46	27.36	17.10
2037	44.56	27.42	17.14
2041	44.67	27.49	17.18
2045	44.77	27.55	17.22
2049	44.88	27.62	17.26
2053	44.98	27.68	17.30
2057	45.08	27.74	17.34
2061	45.19	27.81	17.38
2065	45.29	27.87	17.42
2069	45.40	27.94	17.46
2073	45.50	28.00	17.50
2077	45.60	28.06	17.54
2081	45.71	28.13	17.58
2085	45.81	28.19	17.62
2089	45.92	28.26	17.66
2093	46.02	28.32	17.70
2097	46.12	28.38	17.74
2101	46.23	28.45	17.78
2105	46.33	28.51	17.82
2109	46.44	28.58	17.86
2113	46.54	28.64	17.90
2117	46.64	28.70	17.94
2121	46.75	28.77	17.98
2125	46.85	28.83	18.02
2129	46.96	28.90	18.06
2133	47.06	28.96	18.10
2137	47.16	29.02	18.14
2141	47.27	29.09	18.18
2145	47.37	29.15	18.22
2149	47.48	29.22	18.26
2153	47.58	29.28	18.30
2157	47.68	29.34	18.34
2161	47.79	29.41	18.38
2165	47.89	29.47	18.42
2169	48.00	29.54	18.46
2173	48.10	29.60	18.50
2177	48.20	29.66	18.54
2181	48.31	29.73	18.58
2185	48.41	29.79	18.62
2189	48.52	29.86	18.66
2193	48.62	29.92	18.70
2197	48.72	29.98	18.74
2201	48.83	30.05	18.78
2205	48.93	30.11	18.82
2209	49.04	30.18	18.86
2213	49.14	30.24	18.90
2217	49.24	30.30	18.94
2221	49.35	30.37	18.98

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
2225	49.45	30.43	19.02
2229	49.56	30.50	19.06
2233	49.66	30.56	19.10
2237	49.76	30.62	19.14
2241	49.87	30.69	19.18
2245	49.97	30.75	19.22
2249	50.08	30.82	19.26
2253	50.18	30.88	19.30
2257	50.28	30.94	19.34
2261	50.39	31.01	19.38
2265	50.49	31.07	19.42
2269	50.60	31.14	19.46
2273	50.70	31.20	19.50
2277	50.80	31.26	19.54
2281	50.91	31.33	19.58
2285	51.01	31.39	19.62
2289	51.12	31.46	19.66
2293	51.22	31.52	19.70
2297	51.32	31.58	19.74
2301	51.43	31.65	19.78
2305	51.53	31.71	19.82
2309	51.64	31.78	19.86
2313	51.74	31.84	19.90
2317	51.84	31.90	19.94
2321	51.95	31.97	19.98
2325	52.05	32.03	20.02
2329	52.16	32.10	20.06
2333	52.26	32.16	20.10
2337	52.36	32.22	20.14
2341	52.47	32.29	20.18
2345	52.57	32.35	20.22
2349	52.68	32.42	20.26
2353	52.78	32.48	20.30
2357	52.88	32.54	20.34
2361	52.99	32.61	20.38
2365	53.09	32.67	20.42
2369	53.20	32.74	20.46
2373	53.30	32.80	20.50
2377	53.40	32.86	20.54
2381	53.51	32.93	20.58
2385	53.61	32.99	20.62
2389	53.72	33.06	20.66
2393	53.82	33.12	20.70
2397	53.92	33.18	20.74
2401	54.03	33.25	20.78
2405	54.13	33.31	20.82
2409	54.24	33.38	20.86
2413	54.34	33.44	20.90
2417	54.44	33.50	20.94
2421	54.55	33.57	20.98
2425	54.65	33.63	21.02
2429	54.76	33.70	21.06
2433	54.86	33.76	21.10
2437	54.96	33.82	21.14
2441	55.07	33.89	21.18

Monthly table

Earnings	Total minimum payment to COMP scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£	£	£
2445	55.17	33.95	21.22
2449	55.28	34.02	21.26
2453	55.38	34.08	21.30
2457	55.48	34.14	21.34
2461	55.59	34.21	21.38
2465	55.69	34.27	21.42
2469	55.80	34.34	21.46
2473	55.90	34.40	21.50
2477	56.00	34.46	21.54
2481	56.11	34.53	21.58
2485	56.21	34.59	21.62
2489	56.32	34.66	21.66
2493	56.42	34.72	21.70
2497	56.52	34.78	21.74
2501	56.63	34.85	21.78
2505	56.73	34.91	21.82
2509	56.84	34.98	21.86
2513	56.94	35.04	21.90
2517	57.04	35.10	21.94
2521	57.15	35.17	21.98
2525	57.25	35.23	22.02
2529	57.36	35.30	22.06
2533	57.43	35.34	22.09
2535	57.46	35.36	22.10

