Inland Revenue

CA38
Not Contracted-out Tables

National Insurance contributions Tables A and J

Use from
6 April 2003 to
5 April 2004 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/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 2003, E10*
- *Starting the tax year from 6 April 2003, 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

- *Pay and time off work for parents, E15*
- *Pay and time off work for adoptive parents, E16*

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(2003)*
- *Class 1A NICs on benefits in kind, CWG5(2003)*
- *Expenses and Benefits – a tax guide, 480(2003)*

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

- the Internet – log on at www.inlandrevenue.gov.uk/employers
- the Employer's CD-ROM.

The CD-ROM contains new interactive features designed to help the newcomer to payroll. This simple on-line guide takes the reader through the calculation of tax and National Insurance.

Calculators have been built-in to help speed up your calculations of-

- *Pay Adjustment and PAYE*
- *NICs not contracted-out category letter A*
- *Car benefits.*

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 2004" in the left hand corner. P14 must show "2003-04" 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 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, J, L or S.
  - are you entitled to claim any National Insurance contributions Holiday? If so, this should be shown as category P. No earnings figures should be recorded in columns 1a, 1b or 1c. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1d of the P14
  - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
  - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, mariners' equivalent or Stakeholder Pension don't forget to show the relevant Scheme Contracted-out Number on the P14.

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

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

Software

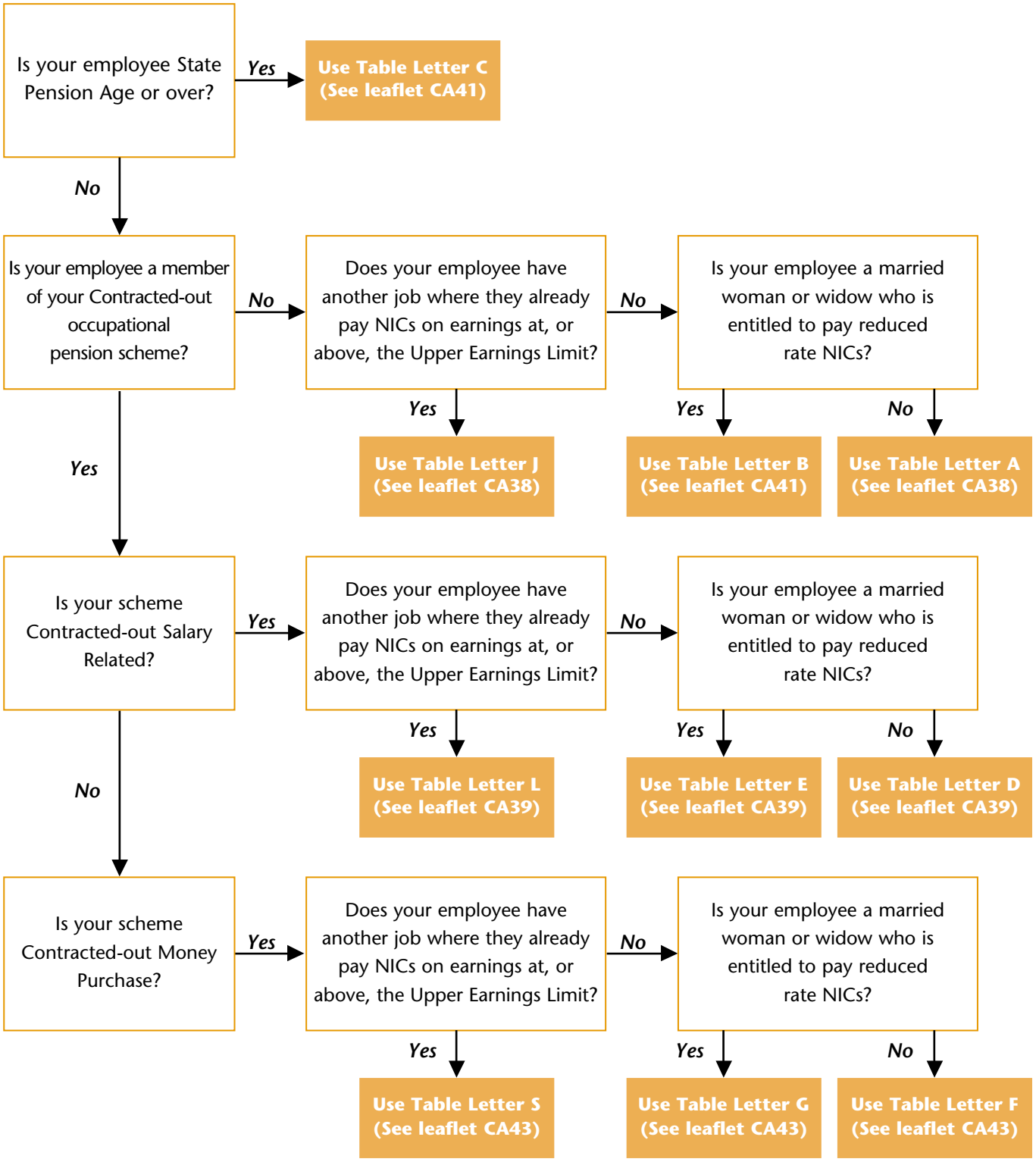
- has your software been upgraded for 2003-2004.

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 2003 – 2004.

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 2003-2004.
You must use the correct Tables when calculating the NICs due on your employee's earnings.

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Important changes to the National Insurance Contribution (NIC) system from 6 April 2003

In his Budget Statement of 17 April 2002, the Chancellor of the Exchequer announced changes to the way in which Class 1 NICs for employees and employers are calculated, recorded and reported from 6 April 2003. In particular, from 6 April 2003 employees will pay NICs on earnings above the Upper Earnings Limit (UEL). The layout of these tables reflects those changes.

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£77 weekly or £334 monthly). This is because NIC liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) (£89 weekly or £385 monthly). But, for standard rate NICs, earnings between the LEL and the ET are used to protect the employee's entitlement to benefit.

The employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ET and the UEL.

The last earnings figure in each table is the UEL (£595 weekly or £2579 monthly). This is because employee's contributions are due only at a rate of 1% on earnings above the UEL. The employer pays contributions at the rate of 12.8% on earnings above the UEL.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NIC liability for each step is based on the earnings limits and percentage rates shown on page 4 and is calculated at the mid point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to calculate the NICs due.

Where the employee's total earnings fall between the LEL and the UEL, if the exact figure is not shown in the tables, use the next smaller figure shown.

Where the employee's total earnings exceed the UEL, see page 48.

For instructions on how to complete from P11, see the Employer's Help Books.

An example form P11 is also shown on page 5.

Changes for the 2003-2004 tax year
At the time this leaflet was printed, changes in the rates of NICs for the 2003-2004 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 2003.

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.*

For general information about NICs, see the Employer's Help Books.

Are you using the right tables?

Only use these tables between **6 April 2003** and **5 April 2004**, ie the 2003-2004 tax year.

Only use the tables in this leaflet for employees who are employed in the 2003-2004 tax year, and for whom NICs are payable under contribution Table letter A or contribution Table letter J.

For further information about contribution Table letters, see the Help Book *Day-to-Day Payroll, E13.*

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

About these tables

The tables under letters A and J contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters A and J correspond with the contribution Table letters under which NICs are payable.

Identifying the correct table to use

Table A

Use this table for

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

Table J

Use this table for all employees who are in not contracted-out employment, for whom you hold form CA2700 allowing them to defer payment of employee's contributions at the full main percentage rate.

How to use these tables

Step	Action
1	look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see page 48.
2	record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 5.

Adapting these tables for pay intervals other than weekly or monthly

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

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

To adapt these tables to work out NICs for a company director, see *National Insurance for Company Directors, CA44.*

Changes to your circumstances

If you change your business address or no longer need tables, please notify the Pay As You Earn section of your local Inspector of Taxes, quoting your Pay As You Earn reference number.

If you are unhappy with our service

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

Earnings limits and NIC rates

	Employee's contribution		Employer's contribution
Earnings limits	**Contribution Table letter A**	**Contribution Table letter J**	**Contribution Table letters A and J**
Below £77.00 weekly, or below £334.00 monthly, or below £4004.00 yearly	**Nil**	**Nil**	**Nil**
£77.00 to £89.00 weekly, or £334.00 to £385.00 monthly, or £4004.00 to £4615.00 yearly	**0%**	**0%**	**0%**
£89.01 to £595.00 weekly, or £385.01 to £2579.00 monthly, or £4615.01 to £30940.00 yearly	**11%** on earnings above the ET	**1%** on earnings above the ET	**12.8%** on earnings above the ET
Over £595.00 weekly, or over £2579.00 monthly, or over £30940.00 yearly	**11%** on earnings above the ET, up to and including the UEL, then 1% on all earnings above the UEL	**1%** on all earnings above the ET	**12.8%** on all earnings above the ET

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

Example
A monthly paid male employee in not contracted-out employment earns £884.15, payable on 30 April 2003 (tax month 1).

NICs are due under Monthly Table letter A. The nearest lower figure to £884.15 is £882
Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table A

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£ 882	**£ 334**	**£ 51**	**£ 497**	**£ P 118.76**	**£ P 54.89**	**£ P 63.87**

Extract from Form P11

			National Insurance contributions *Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit*					Statutory payments				
			Earnings details			**Contribution details**						
Month no	**Week no**	*For Employer's use*	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 - *mark minus amounts 'R'* **1d** £ p	Employee's contributions due on all earnings above the ET **1e** £ p	**Statutory Sick Pay (SSP)** paid to employee in the week or month included in column 2 **1f** £ p	**Statutory Maternity Pay (SMP)** paid to employee in the week or month included in column 2 **1g** £ p	**Statutory Paternity Pay (SPP)** paid to employee in the week or month included in column 2 **1h** £ p	**Statutory Adoption Pay (SAP)** paid to employee in the week or month included in column 2 **1i** £ p	**Student Loan Deductions** *(whole pounds only)* **1j** £
	1											
	2											
	3											
1	4		334	51	497	118.76	54.89					

For tips on completing form P11, see the Employer's Help Books.

For an example of a completed form P11, see the Help Book *Finishing the tax year up to 5 April 2003, E10.*

Weekly table for not contracted-out standard rate contributions for use from 6 April 2003 to 5 April 2004

Table letter **A**

Use this table for

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

Do not use this table for

- any year other than 2003-2004
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CA41
- employees who are State Pension Age or over, see Table C, in Leaflet CA41
- employees for whom you hold form CA2700, see Table J.

Completing Deductions Working Sheet, form P11 or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 48.

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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
Up to and including 76.99	**No NIC Liability, make no entries on forms P11 and P14**					
77	77	0	0	0.00	0.00	0.00
78	77	1	0	0.00	0.00	0.00
79	77	2	0	0.00	0.00	0.00
80	77	3	0	0.00	0.00	0.00
81	77	4	0	0.00	0.00	0.00
82	77	5	0	0.00	0.00	0.00
83	77	6	0	0.00	0.00	0.00
84	77	7	0	0.00	0.00	0.00
85	77	8	0	0.00	0.00	0.00
86	77	9	0	0.00	0.00	0.00
87	77	10	0	0.00	0.00	0.00
88	77	11	0	0.00	0.00	0.00
89	77	12	0	0.00	0.00	0.00
90	77	12	1	0.35	0.16	0.19
91	77	12	2	0.59	0.27	0.32
92	77	12	3	0.83	0.38	0.45
93	77	12	4	1.07	0.49	0.58
94	77	12	5	1.30	0.60	0.70
95	77	12	6	1.54	0.71	0.83
96	77	12	7	1.78	0.82	0.96
97	77	12	8	2.02	0.93	1.09
98	77	12	9	2.26	1.04	1.22
99	77	12	10	2.49	1.15	1.34
100	77	12	11	2.73	1.26	1.47
101	77	12	12	2.97	1.37	1.60
102	77	12	13	3.21	1.48	1.73
103	77	12	14	3.45	1.59	1.86
104	77	12	15	3.68	1.70	1.98
105	77	12	16	3.92	1.81	2.11
106	77	12	17	4.16	1.92	2.24

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
107	77	12	18	4.40	2.03	2.37
108	77	12	19	4.64	2.14	2.50
109	77	12	20	4.87	2.25	2.62
110	77	12	21	5.11	2.36	2.75
111	77	12	22	5.35	2.47	2.88
112	77	12	23	5.59	2.58	3.01
113	77	12	24	5.83	2.69	3.14
114	77	12	25	6.06	2.80	3.26
115	77	12	26	6.30	2.91	3.39
116	77	12	27	6.54	3.02	3.52
117	77	12	28	6.78	3.13	3.65
118	77	12	29	7.02	3.24	3.78
119	77	12	30	7.25	3.35	3.90
120	77	12	31	7.49	3.46	4.03
121	77	12	32	7.73	3.57	4.16
122	77	12	33	7.97	3.68	4.29
123	77	12	34	8.21	3.79	4.42
124	77	12	35	8.44	3.90	4.54
125	77	12	36	8.68	4.01	4.67
126	77	12	37	8.92	4.12	4.80
127	77	12	38	9.16	4.23	4.93
128	77	12	39	9.40	4.34	5.06
129	77	12	40	9.63	4.45	5.18
130	77	12	41	9.87	4.56	5.31
131	77	12	42	10.11	4.67	5.44
132	77	12	43	10.35	4.78	5.57
133	77	12	44	10.59	4.89	5.70
134	77	12	45	10.82	5.00	5.82
135	77	12	46	11.06	5.11	5.95
136	77	12	47	11.30	5.22	6.08
137	77	12	48	11.54	5.33	6.21
138	77	12	49	11.78	5.44	6.34
139	77	12	50	12.01	5.55	6.46
140	77	12	51	12.25	5.66	6.59
141	77	12	52	12.49	5.77	6.72
142	77	12	53	12.73	5.88	6.85
143	77	12	54	12.97	5.99	6.98
144	77	12	55	13.20	6.10	7.10
145	77	12	56	13.44	6.21	7.23
146	77	12	57	13.68	6.32	7.36
147	77	12	58	13.92	6.43	7.49
148	77	12	59	14.16	6.54	7.62
149	77	12	60	14.39	6.65	7.74
150	77	12	61	14.63	6.76	7.87
151	77	12	62	14.87	6.87	8.00
152	77	12	63	15.11	6.98	8.13
153	77	12	64	15.35	7.09	8.26
154	77	12	65	15.58	7.20	8.38
155	77	12	66	15.82	7.31	8.51
156	77	12	67	16.06	7.42	8.64
157	77	12	68	16.30	7.53	8.77
158	77	12	69	16.54	7.64	8.90
159	77	12	70	16.77	7.75	9.02
160	77	12	71	17.01	7.86	9.15
161	77	12	72	17.25	7.97	9.28

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

Table letter **A**

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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
162	77	12	73	17.49	8.08	9.41
163	77	12	74	17.73	8.19	9.54
164	77	12	75	17.96	8.30	9.66
165	77	12	76	18.20	8.41	9.79
166	77	12	77	18.44	8.52	9.92
167	77	12	78	18.68	8.63	10.05
168	77	12	79	18.92	8.74	10.18
169	77	12	80	19.15	8.85	10.30
170	77	12	81	19.39	8.96	10.43
171	77	12	82	19.63	9.07	10.56
172	77	12	83	19.87	9.18	10.69
173	77	12	84	20.11	9.29	10.82
174	77	12	85	20.34	9.40	10.94
175	77	12	86	20.58	9.51	11.07
176	77	12	87	20.82	9.62	11.20
177	77	12	88	21.06	9.73	11.33
178	77	12	89	21.30	9.84	11.46
179	77	12	90	21.53	9.95	11.58
180	77	12	91	21.77	10.06	11.71
181	77	12	92	22.01	10.17	11.84
182	77	12	93	22.25	10.28	11.97
183	77	12	94	22.49	10.39	12.10
184	77	12	95	22.72	10.50	12.22
185	77	12	96	22.96	10.61	12.35
186	77	12	97	23.20	10.72	12.48
187	77	12	98	23.44	10.83	12.61
188	77	12	99	23.68	10.94	12.74
189	77	12	100	23.91	11.05	12.86
190	77	12	101	24.15	11.16	12.99
191	77	12	102	24.39	11.27	13.12
192	77	12	103	24.63	11.38	13.25
193	77	12	104	24.87	11.49	13.38
194	77	12	105	25.10	11.60	13.50
195	77	12	106	25.34	11.71	13.63
196	77	12	107	25.58	11.82	13.76
197	77	12	108	25.82	11.93	13.89
198	77	12	109	26.06	12.04	14.02
199	77	12	110	26.29	12.15	14.14
200	77	12	111	26.53	12.26	14.27
201	77	12	112	26.77	12.37	14.40
202	77	12	113	27.01	12.48	14.53
203	77	12	114	27.25	12.59	14.66
204	77	12	115	27.48	12.70	14.78
205	77	12	116	27.72	12.81	14.91
206	77	12	117	27.96	12.92	15.04
207	77	12	118	28.20	13.03	15.17
208	77	12	119	28.44	13.14	15.30
209	77	12	120	28.67	13.25	15.42
210	77	12	121	28.91	13.36	15.55
211	77	12	122	29.15	13.47	15.68
212	77	12	123	29.39	13.58	15.81
213	77	12	124	29.63	13.69	15.94
214	77	12	125	29.86	13.80	16.06
215	77	12	126	30.10	13.91	16.19
216	77	12	127	30.34	14.02	16.32

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
217	77	12	128	30.58	14.13	16.45
218	77	12	129	30.82	14.24	16.58
219	77	12	130	31.05	14.35	16.70
220	77	12	131	31.29	14.46	16.83
221	77	12	132	31.53	14.57	16.96
222	77	12	133	31.77	14.68	17.09
223	77	12	134	32.01	14.79	17.22
224	77	12	135	32.24	14.90	17.34
225	77	12	136	32.48	15.01	17.47
226	77	12	137	32.72	15.12	17.60
227	77	12	138	32.96	15.23	17.73
228	77	12	139	33.20	15.34	17.86
229	77	12	140	33.43	15.45	17.98
230	77	12	141	33.67	15.56	18.11
231	77	12	142	33.91	15.67	18.24
232	77	12	143	34.15	15.78	18.37
233	77	12	144	34.39	15.89	18.50
234	77	12	145	34.62	16.00	18.62
235	77	12	146	34.86	16.11	18.75
236	77	12	147	35.10	16.22	18.88
237	77	12	148	35.34	16.33	19.01
238	77	12	149	35.58	16.44	19.14
239	77	12	150	35.81	16.55	19.26
240	77	12	151	36.05	16.66	19.39
241	77	12	152	36.29	16.77	19.52
242	77	12	153	36.53	16.88	19.65
243	77	12	154	36.77	16.99	19.78
244	77	12	155	37.00	17.10	19.90
245	77	12	156	37.24	17.21	20.03
246	77	12	157	37.48	17.32	20.16
247	77	12	158	37.72	17.43	20.29
248	77	12	159	37.96	17.54	20.42
249	77	12	160	38.19	17.65	20.54
250	77	12	161	38.43	17.76	20.67
251	77	12	162	38.67	17.87	20.80
252	77	12	163	38.91	17.98	20.93
253	77	12	164	39.15	18.09	21.06
254	77	12	165	39.38	18.20	21.18
255	77	12	166	39.62	18.31	21.31
256	77	12	167	39.86	18.42	21.44
257	77	12	168	40.10	18.53	21.57
258	77	12	169	40.34	18.64	21.70
259	77	12	170	40.57	18.75	21.82
260	77	12	171	40.81	18.86	21.95
261	77	12	172	41.05	18.97	22.08
262	77	12	173	41.29	19.08	22.21
263	77	12	174	41.53	19.19	22.34
264	77	12	175	41.76	19.30	22.46
265	77	12	176	42.00	19.41	22.59
266	77	12	177	42.24	19.52	22.72
267	77	12	178	42.48	19.63	22.85
268	77	12	179	42.72	19.74	22.98
269	77	12	180	42.95	19.85	23.10
270	77	12	181	43.19	19.96	23.23
271	77	12	182	43.43	20.07	23.36

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▼ 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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
272	77	12	183	43.67	20.18	23.49
273	77	12	184	43.91	20.29	23.62
274	77	12	185	44.14	20.40	23.74
275	77	12	186	44.38	20.51	23.87
276	77	12	187	44.62	20.62	24.00
277	77	12	188	44.86	20.73	24.13
278	77	12	189	45.10	20.84	24.26
279	77	12	190	45.33	20.95	24.38
280	77	12	191	45.57	21.06	24.51
281	77	12	192	45.81	21.17	24.64
282	77	12	193	46.05	21.28	24.77
283	77	12	194	46.29	21.39	24.90
284	77	12	195	46.52	21.50	25.02
285	77	12	196	46.76	21.61	25.15
286	77	12	197	47.00	21.72	25.28
287	77	12	198	47.24	21.83	25.41
288	77	12	199	47.48	21.94	25.54
289	77	12	200	47.71	22.05	25.66
290	77	12	201	47.95	22.16	25.79
291	77	12	202	48.19	22.27	25.92
292	77	12	203	48.43	22.38	26.05
293	77	12	204	48.67	22.49	26.18
294	77	12	205	48.90	22.60	26.30
295	77	12	206	49.14	22.71	26.43
296	77	12	207	49.38	22.82	26.56
297	77	12	208	49.62	22.93	26.69
298	77	12	209	49.86	23.04	26.82
299	77	12	210	50.09	23.15	26.94
300	77	12	211	50.33	23.26	27.07
301	77	12	212	50.57	23.37	27.20
302	77	12	213	50.81	23.48	27.33
303	77	12	214	51.05	23.59	27.46
304	77	12	215	51.28	23.70	27.58
305	77	12	216	51.52	23.81	27.71
306	77	12	217	51.76	23.92	27.84
307	77	12	218	52.00	24.03	27.97
308	77	12	219	52.24	24.14	28.10
309	77	12	220	52.47	24.25	28.22
310	77	12	221	52.71	24.36	28.35
311	77	12	222	52.95	24.47	28.48
312	77	12	223	53.19	24.58	28.61
313	77	12	224	53.43	24.69	28.74
314	77	12	225	53.66	24.80	28.86
315	77	12	226	53.90	24.91	28.99
316	77	12	227	54.14	25.02	29.12
317	77	12	228	54.38	25.13	29.25
318	77	12	229	54.62	25.24	29.38
319	77	12	230	54.85	25.35	29.50
320	77	12	231	55.09	25.46	29.63
321	77	12	232	55.33	25.57	29.76
322	77	12	233	55.57	25.68	29.89
323	77	12	234	55.81	25.79	30.02
324	77	12	235	56.04	25.90	30.14
325	77	12	236	56.28	26.01	30.27
326	77	12	237	56.52	26.12	30.40

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
327	77	12	238	56.76	26.23	30.53
328	77	12	239	57.00	26.34	30.66
329	77	12	240	57.23	26.45	30.78
330	77	12	241	57.47	26.56	30.91
331	77	12	242	57.71	26.67	31.04
332	77	12	243	57.95	26.78	31.17
333	77	12	244	58.19	26.89	31.30
334	77	12	245	58.42	27.00	31.42
335	77	12	246	58.66	27.11	31.55
336	77	12	247	58.90	27.22	31.68
337	77	12	248	59.14	27.33	31.81
338	77	12	249	59.38	27.44	31.94
339	77	12	250	59.61	27.55	32.06
340	77	12	251	59.85	27.66	32.19
341	77	12	252	60.09	27.77	32.32
342	77	12	253	60.33	27.88	32.45
343	77	12	254	60.57	27.99	32.58
344	77	12	255	60.80	28.10	32.70
345	77	12	256	61.04	28.21	32.83
346	77	12	257	61.28	28.32	32.96
347	77	12	258	61.52	28.43	33.09
348	77	12	259	61.76	28.54	33.22
349	77	12	260	61.99	28.65	33.34
350	77	12	261	62.23	28.76	33.47
351	77	12	262	62.47	28.87	33.60
352	77	12	263	62.71	28.98	33.73
353	77	12	264	62.95	29.09	33.86
354	77	12	265	63.18	29.20	33.98
355	77	12	266	63.42	29.31	34.11
356	77	12	267	63.66	29.42	34.24
357	77	12	268	63.90	29.53	34.37
358	77	12	269	64.14	29.64	34.50
359	77	12	270	64.37	29.75	34.62
360	77	12	271	64.61	29.86	34.75
361	77	12	272	64.85	29.97	34.88
362	77	12	273	65.09	30.08	35.01
363	77	12	274	65.33	30.19	35.14
364	77	12	275	65.56	30.30	35.26
365	77	12	276	65.80	30.41	35.39
366	77	12	277	66.04	30.52	35.52
367	77	12	278	66.28	30.63	35.65
368	77	12	279	66.52	30.74	35.78
369	77	12	280	66.75	30.85	35.90
370	77	12	281	66.99	30.96	36.03
371	77	12	282	67.23	31.07	36.16
372	77	12	283	67.47	31.18	36.29
373	77	12	284	67.71	31.29	36.42
374	77	12	285	67.94	31.40	36.54
375	77	12	286	68.18	31.51	36.67
376	77	12	287	68.42	31.62	36.80
377	77	12	288	68.66	31.73	36.93
378	77	12	289	68.90	31.84	37.06
379	77	12	290	69.13	31.95	37.18
380	77	12	291	69.37	32.06	37.31
381	77	12	292	69.61	32.17	37.44

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▼ 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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
382	77	12	293	69.85	32.28	37.57
383	77	12	294	70.09	32.39	37.70
384	77	12	295	70.32	32.50	37.82
385	77	12	296	70.56	32.61	37.95
386	77	12	297	70.80	32.72	38.08
387	77	12	298	71.04	32.83	38.21
388	77	12	299	71.28	32.94	38.34
389	77	12	300	71.51	33.05	38.46
390	77	12	301	71.75	33.16	38.59
391	77	12	302	71.99	33.27	38.72
392	77	12	303	72.23	33.38	38.85
393	77	12	304	72.47	33.49	38.98
394	77	12	305	72.70	33.60	39.10
395	77	12	306	72.94	33.71	39.23
396	77	12	307	73.18	33.82	39.36
397	77	12	308	73.42	33.93	39.49
398	77	12	309	73.66	34.04	39.62
399	77	12	310	73.89	34.15	39.74
400	77	12	311	74.13	34.26	39.87
401	77	12	312	74.37	34.37	40.00
402	77	12	313	74.61	34.48	40.13
403	77	12	314	74.85	34.59	40.26
404	77	12	315	75.08	34.70	40.38
405	77	12	316	75.32	34.81	40.51
406	77	12	317	75.56	34.92	40.64
407	77	12	318	75.80	35.03	40.77
408	77	12	319	76.04	35.14	40.90
409	77	12	320	76.27	35.25	41.02
410	77	12	321	76.51	35.36	41.15
411	77	12	322	76.75	35.47	41.28
412	77	12	323	76.99	35.58	41.41
413	77	12	324	77.23	35.69	41.54
414	77	12	325	77.46	35.80	41.66
415	77	12	326	77.70	35.91	41.79
416	77	12	327	77.94	36.02	41.92
417	77	12	328	78.18	36.13	42.05
418	77	12	329	78.42	36.24	42.18
419	77	12	330	78.65	36.35	42.30
420	77	12	331	78.89	36.46	42.43
421	77	12	332	79.13	36.57	42.56
422	77	12	333	79.37	36.68	42.69
423	77	12	334	79.61	36.79	42.82
424	77	12	335	79.84	36.90	42.94
425	77	12	336	80.08	37.01	43.07
426	77	12	337	80.32	37.12	43.20
427	77	12	338	80.56	37.23	43.33
428	77	12	339	80.80	37.34	43.46
429	77	12	340	81.03	37.45	43.58
430	77	12	341	81.27	37.56	43.71
431	77	12	342	81.51	37.67	43.84
432	77	12	343	81.75	37.78	43.97
433	77	12	344	81.99	37.89	44.10
434	77	12	345	82.22	38.00	44.22
435	77	12	346	82.46	38.11	44.35
436	77	12	347	82.70	38.22	44.48

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
437	77	12	348	82.94	38.33	44.61
438	77	12	349	83.18	38.44	44.74
439	77	12	350	83.41	38.55	44.86
440	77	12	351	83.65	38.66	44.99
441	77	12	352	83.89	38.77	45.12
442	77	12	353	84.13	38.88	45.25
443	77	12	354	84.37	38.99	45.38
444	77	12	355	84.60	39.10	45.50
445	77	12	356	84.84	39.21	45.63
446	77	12	357	85.08	39.32	45.76
447	77	12	358	85.32	39.43	45.89
448	77	12	359	85.56	39.54	46.02
449	77	12	360	85.79	39.65	46.14
450	77	12	361	86.03	39.76	46.27
451	77	12	362	86.27	39.87	46.40
452	77	12	363	86.51	39.98	46.53
453	77	12	364	86.75	40.09	46.66
454	77	12	365	86.98	40.20	46.78
455	77	12	366	87.22	40.31	46.91
456	77	12	367	87.46	40.42	47.04
457	77	12	368	87.70	40.53	47.17
458	77	12	369	87.94	40.64	47.30
459	77	12	370	88.17	40.75	47.42
460	77	12	371	88.41	40.86	47.55
461	77	12	372	88.65	40.97	47.68
462	77	12	373	88.89	41.08	47.81
463	77	12	374	89.13	41.19	47.94
464	77	12	375	89.36	41.30	48.06
465	77	12	376	89.60	41.41	48.19
466	77	12	377	89.84	41.52	48.32
467	77	12	378	90.08	41.63	48.45
468	77	12	379	90.32	41.74	48.58
469	77	12	380	90.55	41.85	48.70
470	77	12	381	90.79	41.96	48.83
471	77	12	382	91.03	42.07	48.96
472	77	12	383	91.27	42.18	49.09
473	77	12	384	91.51	42.29	49.22
474	77	12	385	91.74	42.40	49.34
475	77	12	386	91.98	42.51	49.47
476	77	12	387	92.22	42.62	49.60
477	77	12	388	92.46	42.73	49.73
478	77	12	389	92.70	42.84	49.86
479	77	12	390	92.93	42.95	49.98
480	77	12	391	93.17	43.06	50.11
481	77	12	392	93.41	43.17	50.24
482	77	12	393	93.65	43.28	50.37
483	77	12	394	93.89	43.39	50.50
484	77	12	395	94.12	43.50	50.62
485	77	12	396	94.36	43.61	50.75
486	77	12	397	94.60	43.72	50.88
487	77	12	398	94.84	43.83	51.01
488	77	12	399	95.08	43.94	51.14
489	77	12	400	95.31	44.05	51.26
490	77	12	401	95.55	44.16	51.39
491	77	12	402	95.79	44.27	51.52

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▼ 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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
492	77	12	403	96.03	44.38	51.65
493	77	12	404	96.27	44.49	51.78
494	77	12	405	96.50	44.60	51.90
495	77	12	406	96.74	44.71	52.03
496	77	12	407	96.98	44.82	52.16
497	77	12	408	97.22	44.93	52.29
498	77	12	409	97.46	45.04	52.42
499	77	12	410	97.69	45.15	52.54
500	77	12	411	97.93	45.26	52.67
501	77	12	412	98.17	45.37	52.80
502	77	12	413	98.41	45.48	52.93
503	77	12	414	98.65	45.59	53.06
504	77	12	415	98.88	45.70	53.18
505	77	12	416	99.12	45.81	53.31
506	77	12	417	99.36	45.92	53.44
507	77	12	418	99.60	46.03	53.57
508	77	12	419	99.84	46.14	53.70
509	77	12	420	100.07	46.25	53.82
510	77	12	421	100.31	46.36	53.95
511	77	12	422	100.55	46.47	54.08
512	77	12	423	100.79	46.58	54.21
513	77	12	424	101.03	46.69	54.34
514	77	12	425	101.26	46.80	54.46
515	77	12	426	101.50	46.91	54.59
516	77	12	427	101.74	47.02	54.72
517	77	12	428	101.98	47.13	54.85
518	77	12	429	102.22	47.24	54.98
519	77	12	430	102.45	47.35	55.10
520	77	12	431	102.69	47.46	55.23
521	77	12	432	102.93	47.57	55.36
522	77	12	433	103.17	47.68	55.49
523	77	12	434	103.41	47.79	55.62
524	77	12	435	103.64	47.90	55.74
525	77	12	436	103.88	48.01	55.87
526	77	12	437	104.12	48.12	56.00
527	77	12	438	104.36	48.23	56.13
528	77	12	439	104.60	48.34	56.26
529	77	12	440	104.83	48.45	56.38
530	77	12	441	105.07	48.56	56.51
531	77	12	442	105.31	48.67	56.64
532	77	12	443	105.55	48.78	56.77
533	77	12	444	105.79	48.89	56.90
534	77	12	445	106.02	49.00	57.02
535	77	12	446	106.26	49.11	57.15
536	77	12	447	106.50	49.22	57.28
537	77	12	448	106.74	49.33	57.41
538	77	12	449	106.98	49.44	57.54
539	77	12	450	107.21	49.55	57.66
540	77	12	451	107.45	49.66	57.79
541	77	12	452	107.69	49.77	57.92
542	77	12	453	107.93	49.88	58.05
543	77	12	454	108.17	49.99	58.18
544	77	12	455	108.40	50.10	58.30
545	77	12	456	108.64	50.21	58.43
546	77	12	457	108.88	50.32	58.56

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
547	77	12	458	109.12	50.43	58.69
548	77	12	459	109.36	50.54	58.82
549	77	12	460	109.59	50.65	58.94
550	77	12	461	109.83	50.76	59.07
551	77	12	462	110.07	50.87	59.20
552	77	12	463	110.31	50.98	59.33
553	77	12	464	110.55	51.09	59.46
554	77	12	465	110.78	51.20	59.58
555	77	12	466	111.02	51.31	59.71
556	77	12	467	111.26	51.42	59.84
557	77	12	468	111.50	51.53	59.97
558	77	12	469	111.74	51.64	60.10
559	77	12	470	111.97	51.75	60.22
560	77	12	471	112.21	51.86	60.35
561	77	12	472	112.45	51.97	60.48
562	77	12	473	112.69	52.08	60.61
563	77	12	474	112.93	52.19	60.74
564	77	12	475	113.16	52.30	60.86
565	77	12	476	113.40	52.41	60.99
566	77	12	477	113.64	52.52	61.12
567	77	12	478	113.88	52.63	61.25
568	77	12	479	114.12	52.74	61.38
569	77	12	480	114.35	52.85	61.50
570	77	12	481	114.59	52.96	61.63
571	77	12	482	114.83	53.07	61.76
572	77	12	483	115.07	53.18	61.89
573	77	12	484	115.31	53.29	62.02
574	77	12	485	115.54	53.40	62.14
575	77	12	486	115.78	53.51	62.27
576	77	12	487	116.02	53.62	62.40
577	77	12	488	116.26	53.73	62.53
578	77	12	489	116.50	53.84	62.66
579	77	12	490	116.73	53.95	62.78
580	77	12	491	116.97	54.06	62.91
581	77	12	492	117.21	54.17	63.04
582	77	12	493	117.45	54.28	63.17
583	77	12	494	117.69	54.39	63.30
584	77	12	495	117.92	54.50	63.42
585	77	12	496	118.16	54.61	63.55
586	77	12	497	118.40	54.72	63.68
587	77	12	498	118.64	54.83	63.81
588	77	12	499	118.88	54.94	63.94
589	77	12	500	119.11	55.05	64.06
590	77	12	501	119.35	55.16	64.19
591	77	12	502	119.59	55.27	64.32
592	77	12	503	119.83	55.38	64.45
593	77	12	504	120.07	55.49	64.58
594	77	12	505	120.30	55.60	64.70
595	77	12	506	120.43	55.66	64.77

If the employee's gross pay is over £595, go to page 48

Monthly table for not contracted-out standard rate contributions for use from 6 April 2003 to 5 April 2004

Table letter **A**

Use this table for

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

Do not use this table for

- any year other than 2003-2004
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CA41
- employees who are State Pension Age or over, see Table C, in Leaflet CA41
- employees for whom you hold form CA2700, see Table J.

Completing Deductions Working Sheet, form P11 or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 48.

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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
Up to and including 333.99	**No NIC Liability, make no entries on forms P11 and P14**					
334	334	0	0	0.00	0.00	0.00
338	334	4	0	0.00	0.00	0.00
342	334	8	0	0.00	0.00	0.00
346	334	12	0	0.00	0.00	0.00
350	334	16	0	0.00	0.00	0.00
354	334	20	0	0.00	0.00	0.00
358	334	24	0	0.00	0.00	0.00
362	334	28	0	0.00	0.00	0.00
366	334	32	0	0.00	0.00	0.00
370	334	36	0	0.00	0.00	0.00
374	334	40	0	0.00	0.00	0.00
378	334	44	0	0.00	0.00	0.00
382	334	48	0	0.00	0.00	0.00
385	334	51	0	0.00	0.00	0.00
386	334	51	1	0.71	0.33	0.38
390	334	51	5	1.67	0.77	0.90
394	334	51	9	2.62	1.21	1.41
398	334	51	13	3.57	1.65	1.92
402	334	51	17	4.52	2.09	2.43
406	334	51	21	5.47	2.53	2.94
410	334	51	25	6.43	2.97	3.46
414	334	51	29	7.38	3.41	3.97
418	334	51	33	8.33	3.85	4.48
422	334	51	37	9.28	4.29	4.99
426	334	51	41	10.23	4.73	5.50
430	334	51	45	11.19	5.17	6.02
434	334	51	49	12.14	5.61	6.53
438	334	51	53	13.09	6.05	7.04
442	334	51	57	14.04	6.49	7.55
446	334	51	61	14.99	6.93	8.06

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
450	334	51	65	15.95	7.37	8.58
454	334	51	69	16.90	7.81	9.09
458	334	51	73	17.85	8.25	9.60
462	334	51	77	18.80	8.69	10.11
466	334	51	81	19.75	9.13	10.62
470	334	51	85	20.71	9.57	11.14
474	334	51	89	21.66	10.01	11.65
478	334	51	93	22.61	10.45	12.16
482	334	51	97	23.56	10.89	12.67
486	334	51	101	24.51	11.33	13.18
490	334	51	105	25.47	11.77	13.70
494	334	51	109	26.42	12.21	14.21
498	334	51	113	27.37	12.65	14.72
502	334	51	117	28.32	13.09	15.23
506	334	51	121	29.27	13.53	15.74
510	334	51	125	30.23	13.97	16.26
514	334	51	129	31.18	14.41	16.77
518	334	51	133	32.13	14.85	17.28
522	334	51	137	33.08	15.29	17.79
526	334	51	141	34.03	15.73	18.30
530	334	51	145	34.99	16.17	18.82
534	334	51	149	35.94	16.61	19.33
538	334	51	153	36.89	17.05	19.84
542	334	51	157	37.84	17.49	20.35
546	334	51	161	38.79	17.93	20.86
550	334	51	165	39.75	18.37	21.38
554	334	51	169	40.70	18.81	21.89
558	334	51	173	41.65	19.25	22.40
562	334	51	177	42.60	19.69	22.91
566	334	51	181	43.55	20.13	23.42
570	334	51	185	44.51	20.57	23.94
574	334	51	189	45.46	21.01	24.45
578	334	51	193	46.41	21.45	24.96
582	334	51	197	47.36	21.89	25.47
586	334	51	201	48.31	22.33	25.98
590	334	51	205	49.27	22.77	26.50
594	334	51	209	50.22	23.21	27.01
598	334	51	213	51.17	23.65	27.52
602	334	51	217	52.12	24.09	28.03
606	334	51	221	53.07	24.53	28.54
610	334	51	225	54.03	24.97	29.06
614	334	51	229	54.98	25.41	29.57
618	334	51	233	55.93	25.85	30.08
622	334	51	237	56.88	26.29	30.59
626	334	51	241	57.83	26.73	31.10
630	334	51	245	58.79	27.17	31.62
634	334	51	249	59.74	27.61	32.13
638	334	51	253	60.69	28.05	32.64
642	334	51	257	61.64	28.49	33.15
646	334	51	261	62.59	28.93	33.66
650	334	51	265	63.55	29.37	34.18
654	334	51	269	64.50	29.81	34.69
658	334	51	273	65.45	30.25	35.20
662	334	51	277	66.40	30.69	35.71
666	334	51	281	67.35	31.13	36.22

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
670	334	51	285	68.31	31.57	36.74
674	334	51	289	69.26	32.01	37.25
678	334	51	293	70.21	32.45	37.76
682	334	51	297	71.16	32.89	38.27
686	334	51	301	72.11	33.33	38.78
690	334	51	305	73.07	33.77	39.30
694	334	51	309	74.02	34.21	39.81
698	334	51	313	74.97	34.65	40.32
702	334	51	317	75.92	35.09	40.83
706	334	51	321	76.87	35.53	41.34
710	334	51	325	77.83	35.97	41.86
714	334	51	329	78.78	36.41	42.37
718	334	51	333	79.73	36.85	42.88
722	334	51	337	80.68	37.29	43.39
726	334	51	341	81.63	37.73	43.90
730	334	51	345	82.59	38.17	44.42
734	334	51	349	83.54	38.61	44.93
738	334	51	353	84.49	39.05	45.44
742	334	51	357	85.44	39.49	45.95
746	334	51	361	86.39	39.93	46.46
750	334	51	365	87.35	40.37	46.98
754	334	51	369	88.30	40.81	47.49
758	334	51	373	89.25	41.25	48.00
762	334	51	377	90.20	41.69	48.51
766	334	51	381	91.15	42.13	49.02
770	334	51	385	92.11	42.57	49.54
774	334	51	389	93.06	43.01	50.05
778	334	51	393	94.01	43.45	50.56
782	334	51	397	94.96	43.89	51.07
786	334	51	401	95.91	44.33	51.58
790	334	51	405	96.87	44.77	52.10
794	334	51	409	97.82	45.21	52.61
798	334	51	413	98.77	45.65	53.12
802	334	51	417	99.72	46.09	53.63
806	334	51	421	100.67	46.53	54.14
810	334	51	425	101.63	46.97	54.66
814	334	51	429	102.58	47.41	55.17
818	334	51	433	103.53	47.85	55.68
822	334	51	437	104.48	48.29	56.19
826	334	51	441	105.43	48.73	56.70
830	334	51	445	106.39	49.17	57.22
834	334	51	449	107.34	49.61	57.73
838	334	51	453	108.29	50.05	58.24
842	334	51	457	109.24	50.49	58.75
846	334	51	461	110.19	50.93	59.26
850	334	51	465	111.15	51.37	59.78
854	334	51	469	112.10	51.81	60.29
858	334	51	473	113.05	52.25	60.80
862	334	51	477	114.00	52.69	61.31
866	334	51	481	114.95	53.13	61.82
870	334	51	485	115.91	53.57	62.34
874	334	51	489	116.86	54.01	62.85
878	334	51	493	117.81	54.45	63.36
882	334	51	497	118.76	54.89	63.87
886	334	51	501	119.71	55.33	64.38

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
890	334	51	505	120.67	55.77	64.90
894	334	51	509	121.62	56.21	65.41
898	334	51	513	122.57	56.65	65.92
902	334	51	517	123.52	57.09	66.43
906	334	51	521	124.47	57.53	66.94
910	334	51	525	125.43	57.97	67.46
914	334	51	529	126.38	58.41	67.97
918	334	51	533	127.33	58.85	68.48
922	334	51	537	128.28	59.29	68.99
926	334	51	541	129.23	59.73	69.50
930	334	51	545	130.19	60.17	70.02
934	334	51	549	131.14	60.61	70.53
938	334	51	553	132.09	61.05	71.04
942	334	51	557	133.04	61.49	71.55
946	334	51	561	133.99	61.93	72.06
950	334	51	565	134.95	62.37	72.58
954	334	51	569	135.90	62.81	73.09
958	334	51	573	136.85	63.25	73.60
962	334	51	577	137.80	63.69	74.11
966	334	51	581	138.75	64.13	74.62
970	334	51	585	139.71	64.57	75.14
974	334	51	589	140.66	65.01	75.65
978	334	51	593	141.61	65.45	76.16
982	334	51	597	142.56	65.89	76.67
986	334	51	601	143.51	66.33	77.18
990	334	51	605	144.47	66.77	77.70
994	334	51	609	145.42	67.21	78.21
998	334	51	613	146.37	67.65	78.72
1002	334	51	617	147.32	68.09	79.23
1006	334	51	621	148.27	68.53	79.74
1010	334	51	625	149.23	68.97	80.26
1014	334	51	629	150.18	69.41	80.77
1018	334	51	633	151.13	69.85	81.28
1022	334	51	637	152.08	70.29	81.79
1026	334	51	641	153.03	70.73	82.30
1030	334	51	645	153.99	71.17	82.82
1034	334	51	649	154.94	71.61	83.33
1038	334	51	653	155.89	72.05	83.84
1042	334	51	657	156.84	72.49	84.35
1046	334	51	661	157.79	72.93	84.86
1050	334	51	665	158.75	73.37	85.38
1054	334	51	669	159.70	73.81	85.89
1058	334	51	673	160.65	74.25	86.40
1062	334	51	677	161.60	74.69	86.91
1066	334	51	681	162.55	75.13	87.42
1070	334	51	685	163.51	75.57	87.94
1074	334	51	689	164.46	76.01	88.45
1078	334	51	693	165.41	76.45	88.96
1082	334	51	697	166.36	76.89	89.47
1086	334	51	701	167.31	77.33	89.98
1090	334	51	705	168.27	77.77	90.50
1094	334	51	709	169.22	78.21	91.01
1098	334	51	713	170.17	78.65	91.52
1102	334	51	717	171.12	79.09	92.03
1106	334	51	721	172.07	79.53	92.54

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▼ 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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1110	334	51	725	173.03	79.97	93.06
1114	334	51	729	173.98	80.41	93.57
1118	334	51	733	174.93	80.85	94.08
1122	334	51	737	175.88	81.29	94.59
1126	334	51	741	176.83	81.73	95.10
1130	334	51	745	177.79	82.17	95.62
1134	334	51	749	178.74	82.61	96.13
1138	334	51	753	179.69	83.05	96.64
1142	334	51	757	180.64	83.49	97.15
1146	334	51	761	181.59	83.93	97.66
1150	334	51	765	182.55	84.37	98.18
1154	334	51	769	183.50	84.81	98.69
1158	334	51	773	184.45	85.25	99.20
1162	334	51	777	185.40	85.69	99.71
1166	334	51	781	186.35	86.13	100.22
1170	334	51	785	187.31	86.57	100.74
1174	334	51	789	188.26	87.01	101.25
1178	334	51	793	189.21	87.45	101.76
1182	334	51	797	190.16	87.89	102.27
1186	334	51	801	191.11	88.33	102.78
1190	334	51	805	192.07	88.77	103.30
1194	334	51	809	193.02	89.21	103.81
1198	334	51	813	193.97	89.65	104.32
1202	334	51	817	194.92	90.09	104.83
1206	334	51	821	195.87	90.53	105.34
1210	334	51	825	196.83	90.97	105.86
1214	334	51	829	197.78	91.41	106.37
1218	334	51	833	198.73	91.85	106.88
1222	334	51	837	199.68	92.29	107.39
1226	334	51	841	200.63	92.73	107.90
1230	334	51	845	201.59	93.17	108.42
1234	334	51	849	202.54	93.61	108.93
1238	334	51	853	203.49	94.05	109.44
1242	334	51	857	204.44	94.49	109.95
1246	334	51	861	205.39	94.93	110.46
1250	334	51	865	206.35	95.37	110.98
1254	334	51	869	207.30	95.81	111.49
1258	334	51	873	208.25	96.25	112.00
1262	334	51	877	209.20	96.69	112.51
1266	334	51	881	210.15	97.13	113.02
1270	334	51	885	211.11	97.57	113.54
1274	334	51	889	212.06	98.01	114.05
1278	334	51	893	213.01	98.45	114.56
1282	334	51	897	213.96	98.89	115.07
1286	334	51	901	214.91	99.33	115.58
1290	334	51	905	215.87	99.77	116.10
1294	334	51	909	216.82	100.21	116.61
1298	334	51	913	217.77	100.65	117.12
1302	334	51	917	218.72	101.09	117.63
1306	334	51	921	219.67	101.53	118.14
1310	334	51	925	220.63	101.97	118.66
1314	334	51	929	221.58	102.41	119.17
1318	334	51	933	222.53	102.85	119.68
1322	334	51	937	223.48	103.29	120.19
1326	334	51	941	224.43	103.73	120.70

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1330	334	51	945	225.39	104.17	121.22
1334	334	51	949	226.34	104.61	121.73
1338	334	51	953	227.29	105.05	122.24
1342	334	51	957	228.24	105.49	122.75
1346	334	51	961	229.19	105.93	123.26
1350	334	51	965	230.15	106.37	123.78
1354	334	51	969	231.10	106.81	124.29
1358	334	51	973	232.05	107.25	124.80
1362	334	51	977	233.00	107.69	125.31
1366	334	51	981	233.95	108.13	125.82
1370	334	51	985	234.91	108.57	126.34
1374	334	51	989	235.86	109.01	126.85
1378	334	51	993	236.81	109.45	127.36
1382	334	51	997	237.76	109.89	127.87
1386	334	51	1001	238.71	110.33	128.38
1390	334	51	1005	239.67	110.77	128.90
1394	334	51	1009	240.62	111.21	129.41
1398	334	51	1013	241.57	111.65	129.92
1402	334	51	1017	242.52	112.09	130.43
1406	334	51	1021	243.47	112.53	130.94
1410	334	51	1025	244.43	112.97	131.46
1414	334	51	1029	245.38	113.41	131.97
1418	334	51	1033	246.33	113.85	132.48
1422	334	51	1037	247.28	114.29	132.99
1426	334	51	1041	248.23	114.73	133.50
1430	334	51	1045	249.19	115.17	134.02
1434	334	51	1049	250.14	115.61	134.53
1438	334	51	1053	251.09	116.05	135.04
1442	334	51	1057	252.04	116.49	135.55
1446	334	51	1061	252.99	116.93	136.06
1450	334	51	1065	253.95	117.37	136.58
1454	334	51	1069	254.90	117.81	137.09
1458	334	51	1073	255.85	118.25	137.60
1462	334	51	1077	256.80	118.69	138.11
1466	334	51	1081	257.75	119.13	138.62
1470	334	51	1085	258.71	119.57	139.14
1474	334	51	1089	259.66	120.01	139.65
1478	334	51	1093	260.61	120.45	140.16
1482	334	51	1097	261.56	120.89	140.67
1486	334	51	1101	262.51	121.33	141.18
1490	334	51	1105	263.47	121.77	141.70
1494	334	51	1109	264.42	122.21	142.21
1498	334	51	1113	265.37	122.65	142.72
1502	334	51	1117	266.32	123.09	143.23
1506	334	51	1121	267.27	123.53	143.74
1510	334	51	1125	268.23	123.97	144.26
1514	334	51	1129	269.18	124.41	144.77
1518	334	51	1133	270.13	124.85	145.28
1522	334	51	1137	271.08	125.29	145.79
1526	334	51	1141	272.03	125.73	146.30
1530	334	51	1145	272.99	126.17	146.82
1534	334	51	1149	273.94	126.61	147.33
1538	334	51	1153	274.89	127.05	147.84
1542	334	51	1157	275.84	127.49	148.35
1546	334	51	1161	276.79	127.93	148.86

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
1550	334	51	1165	277.75	128.37	149.38
1554	334	51	1169	278.70	128.81	149.89
1558	334	51	1173	279.65	129.25	150.40
1562	334	51	1177	280.60	129.69	150.91
1566	334	51	1181	281.55	130.13	151.42
1570	334	51	1185	282.51	130.57	151.94
1574	334	51	1189	283.46	131.01	152.45
1578	334	51	1193	284.41	131.45	152.96
1582	334	51	1197	285.36	131.89	153.47
1586	334	51	1201	286.31	132.33	153.98
1590	334	51	1205	287.27	132.77	154.50
1594	334	51	1209	288.22	133.21	155.01
1598	334	51	1213	289.17	133.65	155.52
1602	334	51	1217	290.12	134.09	156.03
1606	334	51	1221	291.07	134.53	156.54
1610	334	51	1225	292.03	134.97	157.06
1614	334	51	1229	292.98	135.41	157.57
1618	334	51	1233	293.93	135.85	158.08
1622	334	51	1237	294.88	136.29	158.59
1626	334	51	1241	295.83	136.73	159.10
1630	334	51	1245	296.79	137.17	159.62
1634	334	51	1249	297.74	137.61	160.13
1638	334	51	1253	298.69	138.05	160.64
1642	334	51	1257	299.64	138.49	161.15
1646	334	51	1261	300.59	138.93	161.66
1650	334	51	1265	301.55	139.37	162.18
1654	334	51	1269	302.50	139.81	162.69
1658	334	51	1273	303.45	140.25	163.20
1662	334	51	1277	304.40	140.69	163.71
1666	334	51	1281	305.35	141.13	164.22
1670	334	51	1285	306.31	141.57	164.74
1674	334	51	1289	307.26	142.01	165.25
1678	334	51	1293	308.21	142.45	165.76
1682	334	51	1297	309.16	142.89	166.27
1686	334	51	1301	310.11	143.33	166.78
1690	334	51	1305	311.07	143.77	167.30
1694	334	51	1309	312.02	144.21	167.81
1698	334	51	1313	312.97	144.65	168.32
1702	334	51	1317	313.92	145.09	168.83
1706	334	51	1321	314.87	145.53	169.34
1710	334	51	1325	315.83	145.97	169.86
1714	334	51	1329	316.78	146.41	170.37
1718	334	51	1333	317.73	146.85	170.88
1722	334	51	1337	318.68	147.29	171.39
1726	334	51	1341	319.63	147.73	171.90
1730	334	51	1345	320.59	148.17	172.42
1734	334	51	1349	321.54	148.61	172.93
1738	334	51	1353	322.49	149.05	173.44
1742	334	51	1357	323.44	149.49	173.95
1746	334	51	1361	324.39	149.93	174.46
1750	334	51	1365	325.35	150.37	174.98
1754	334	51	1369	326.30	150.81	175.49
1758	334	51	1373	327.25	151.25	176.00
1762	334	51	1377	328.20	151.69	176.51
1766	334	51	1381	329.15	152.13	177.02

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1770	334	51	1385	330.11	152.57	177.54
1774	334	51	1389	331.06	153.01	178.05
1778	334	51	1393	332.01	153.45	178.56
1782	334	51	1397	332.96	153.89	179.07
1786	334	51	1401	333.91	154.33	179.58
1790	334	51	1405	334.87	154.77	180.10
1794	334	51	1409	335.82	155.21	180.61
1798	334	51	1413	336.77	155.65	181.12
1802	334	51	1417	337.72	156.09	181.63
1806	334	51	1421	338.67	156.53	182.14
1810	334	51	1425	339.63	156.97	182.66
1814	334	51	1429	340.58	157.41	183.17
1818	334	51	1433	341.53	157.85	183.68
1822	334	51	1437	342.48	158.29	184.19
1826	334	51	1441	343.43	158.73	184.70
1830	334	51	1445	344.39	159.17	185.22
1834	334	51	1449	345.34	159.61	185.73
1838	334	51	1453	346.29	160.05	186.24
1842	334	51	1457	347.24	160.49	186.75
1846	334	51	1461	348.19	160.93	187.26
1850	334	51	1465	349.15	161.37	187.78
1854	334	51	1469	350.10	161.81	188.29
1858	334	51	1473	351.05	162.25	188.80
1862	334	51	1477	352.00	162.69	189.31
1866	334	51	1481	352.95	163.13	189.82
1870	334	51	1485	353.91	163.57	190.34
1874	334	51	1489	354.86	164.01	190.85
1878	334	51	1493	355.81	164.45	191.36
1882	334	51	1497	356.76	164.89	191.87
1886	334	51	1501	357.71	165.33	192.38
1890	334	51	1505	358.67	165.77	192.90
1894	334	51	1509	359.62	166.21	193.41
1898	334	51	1513	360.57	166.65	193.92
1902	334	51	1517	361.52	167.09	194.43
1906	334	51	1521	362.47	167.53	194.94
1910	334	51	1525	363.43	167.97	195.46
1914	334	51	1529	364.38	168.41	195.97
1918	334	51	1533	365.33	168.85	196.48
1922	334	51	1537	366.28	169.29	196.99
1926	334	51	1541	367.23	169.73	197.50
1930	334	51	1545	368.19	170.17	198.02
1934	334	51	1549	369.14	170.61	198.53
1938	334	51	1553	370.09	171.05	199.04
1942	334	51	1557	371.04	171.49	199.55
1946	334	51	1561	371.99	171.93	200.06
1950	334	51	1565	372.95	172.37	200.58
1954	334	51	1569	373.90	172.81	201.09
1958	334	51	1573	374.85	173.25	201.60
1962	334	51	1577	375.80	173.69	202.11
1966	334	51	1581	376.75	174.13	202.62
1970	334	51	1585	377.71	174.57	203.14
1974	334	51	1589	378.66	175.01	203.65
1978	334	51	1593	379.61	175.45	204.16
1982	334	51	1597	380.56	175.89	204.67
1986	334	51	1601	381.51	176.33	205.18

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▼ 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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
1990	334	51	1605	382.47	176.77	205.70
1994	334	51	1609	383.42	177.21	206.21
1998	334	51	1613	384.37	177.65	206.72
2002	334	51	1617	385.32	178.09	207.23
2006	334	51	1621	386.27	178.53	207.74
2010	334	51	1625	387.23	178.97	208.26
2014	334	51	1629	388.18	179.41	208.77
2018	334	51	1633	389.13	179.85	209.28
2022	334	51	1637	390.08	180.29	209.79
2026	334	51	1641	391.03	180.73	210.30
2030	334	51	1645	391.99	181.17	210.82
2034	334	51	1649	392.94	181.61	211.33
2038	334	51	1653	393.89	182.05	211.84
2042	334	51	1657	394.84	182.49	212.35
2046	334	51	1661	395.79	182.93	212.86
2050	334	51	1665	396.75	183.37	213.38
2054	334	51	1669	397.70	183.81	213.89
2058	334	51	1673	398.65	184.25	214.40
2062	334	51	1677	399.60	184.69	214.91
2066	334	51	1681	400.55	185.13	215.42
2070	334	51	1685	401.51	185.57	215.94
2074	334	51	1689	402.46	186.01	216.45
2078	334	51	1693	403.41	186.45	216.96
2082	334	51	1697	404.36	186.89	217.47
2086	334	51	1701	405.31	187.33	217.98
2090	334	51	1705	406.27	187.77	218.50
2094	334	51	1709	407.22	188.21	219.01
2098	334	51	1713	408.17	188.65	219.52
2102	334	51	1717	409.12	189.09	220.03
2106	334	51	1721	410.07	189.53	220.54
2110	334	51	1725	411.03	189.97	221.06
2114	334	51	1729	411.98	190.41	221.57
2118	334	51	1733	412.93	190.85	222.08
2122	334	51	1737	413.88	191.29	222.59
2126	334	51	1741	414.83	191.73	223.10
2130	334	51	1745	415.79	192.17	223.62
2134	334	51	1749	416.74	192.61	224.13
2138	334	51	1753	417.69	193.05	224.64
2142	334	51	1757	418.64	193.49	225.15
2146	334	51	1761	419.59	193.93	225.66
2150	334	51	1765	420.55	194.37	226.18
2154	334	51	1769	421.50	194.81	226.69
2158	334	51	1773	422.45	195.25	227.20
2162	334	51	1777	423.40	195.69	227.71
2166	334	51	1781	424.35	196.13	228.22
2170	334	51	1785	425.31	196.57	228.74
2174	334	51	1789	426.26	197.01	229.25
2178	334	51	1793	427.21	197.45	229.76
2182	334	51	1797	428.16	197.89	230.27
2186	334	51	1801	429.11	198.33	230.78
2190	334	51	1805	430.07	198.77	231.30
2194	334	51	1809	431.02	199.21	231.81
2198	334	51	1813	431.97	199.65	232.32
2202	334	51	1817	432.92	200.09	232.83
2206	334	51	1821	433.87	200.53	233.34

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
2210	334	51	1825	434.83	200.97	233.86
2214	334	51	1829	435.78	201.41	234.37
2218	334	51	1833	436.73	201.85	234.88
2222	334	51	1837	437.68	202.29	235.39
2226	334	51	1841	438.63	202.73	235.90
2230	334	51	1845	439.59	203.17	236.42
2234	334	51	1849	440.54	203.61	236.93
2238	334	51	1853	441.49	204.05	237.44
2242	334	51	1857	442.44	204.49	237.95
2246	334	51	1861	443.39	204.93	238.46
2250	334	51	1865	444.35	205.37	238.98
2254	334	51	1869	445.30	205.81	239.49
2258	334	51	1873	446.25	206.25	240.00
2262	334	51	1877	447.20	206.69	240.51
2266	334	51	1881	448.15	207.13	241.02
2270	334	51	1885	449.11	207.57	241.54
2274	334	51	1889	450.06	208.01	242.05
2278	334	51	1893	451.01	208.45	242.56
2282	334	51	1897	451.96	208.89	243.07
2286	334	51	1901	452.91	209.33	243.58
2290	334	51	1905	453.87	209.77	244.10
2294	334	51	1909	454.82	210.21	244.61
2298	334	51	1913	455.77	210.65	245.12
2302	334	51	1917	456.72	211.09	245.63
2306	334	51	1921	457.67	211.53	246.14
2310	334	51	1925	458.63	211.97	246.66
2314	334	51	1929	459.58	212.41	247.17
2318	334	51	1933	460.53	212.85	247.68
2322	334	51	1937	461.48	213.29	248.19
2326	334	51	1941	462.43	213.73	248.70
2330	334	51	1945	463.39	214.17	249.22
2334	334	51	1949	464.34	214.61	249.73
2338	334	51	1953	465.29	215.05	250.24
2342	334	51	1957	466.24	215.49	250.75
2346	334	51	1961	467.19	215.93	251.26
2350	334	51	1965	468.15	216.37	251.78
2354	334	51	1969	469.10	216.81	252.29
2358	334	51	1973	470.05	217.25	252.80
2362	334	51	1977	471.00	217.69	253.31
2366	334	51	1981	471.95	218.13	253.82
2370	334	51	1985	472.91	218.57	254.34
2374	334	51	1989	473.86	219.01	254.85
2378	334	51	1993	474.81	219.45	255.36
2382	334	51	1997	475.76	219.89	255.87
2386	334	51	2001	476.71	220.33	256.38
2390	334	51	2005	477.67	220.77	256.90
2394	334	51	2009	478.62	221.21	257.41
2398	334	51	2013	479.57	221.65	257.92
2402	334	51	2017	480.52	222.09	258.43
2406	334	51	2021	481.47	222.53	258.94
2410	334	51	2025	482.43	222.97	259.46
2414	334	51	2029	483.38	223.41	259.97
2418	334	51	2033	484.33	223.85	260.48
2422	334	51	2037	485.28	224.29	260.99
2426	334	51	2041	486.23	224.73	261.50

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▼ 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 **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
2430	334	51	2045	487.19	225.17	262.02
2434	334	51	2049	488.14	225.61	262.53
2438	334	51	2053	489.09	226.05	263.04
2442	334	51	2057	490.04	226.49	263.55
2446	334	51	2061	490.99	226.93	264.06
2450	334	51	2065	491.95	227.37	264.58
2454	334	51	2069	492.90	227.81	265.09
2458	334	51	2073	493.85	228.25	265.60
2462	334	51	2077	494.80	228.69	266.11
2466	334	51	2081	495.75	229.13	266.62
2470	334	51	2085	496.71	229.57	267.14
2474	334	51	2089	497.66	230.01	267.65
2478	334	51	2093	498.61	230.45	268.16
2482	334	51	2097	499.56	230.89	268.67
2486	334	51	2101	500.51	231.33	269.18
2490	334	51	2105	501.47	231.77	269.70
2494	334	51	2109	502.42	232.21	270.21
2498	334	51	2113	503.37	232.65	270.72
2502	334	51	2117	504.32	233.09	271.23
2506	334	51	2121	505.27	233.53	271.74
2510	334	51	2125	506.23	233.97	272.26
2514	334	51	2129	507.18	234.41	272.77
2518	334	51	2133	508.13	234.85	273.28
2522	334	51	2137	509.08	235.29	273.79
2526	334	51	2141	510.03	235.73	274.30
2530	334	51	2145	510.99	236.17	274.82
2534	334	51	2149	511.94	236.61	275.33
2538	334	51	2153	512.89	237.05	275.84
2542	334	51	2157	513.84	237.49	276.35
2546	334	51	2161	514.79	237.93	276.86
2550	334	51	2165	515.75	238.37	277.38
2554	334	51	2169	516.70	238.81	277.89
2558	334	51	2173	517.65	239.25	278.40
2562	334	51	2177	518.60	239.69	278.91
2566	334	51	2181	519.55	240.13	279.42
2570	334	51	2185	520.51	240.57	279.94
2574	334	51	2189	521.46	241.01	280.45
2578	334	51	2193	522.05	241.28	280.77
2579	334	51	2194	522.17	241.34	280.83

If the employee's gross pay is over £2579, go to page 48

Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2003 to 5 April 2004

Table letter **J**

Use this table for

employees for whom you hold form CA2700,

Do not use this table for

- any year other than 2003-2004
- employees who are State Pension Age or over, see Table C, in Leaflet CA41

Completing Deductions Working Sheet, form P11 or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 48.

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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
Up to and including 76.99	**No NIC Liability, make no entries on forms P11 and P14**					
77	77	0	0	0.00	0.00	0.00
78	77	1	0	0.00	0.00	0.00
79	77	2	0	0.00	0.00	0.00
80	77	3	0	0.00	0.00	0.00
81	77	4	0	0.00	0.00	0.00
82	77	5	0	0.00	0.00	0.00
83	77	6	0	0.00	0.00	0.00
84	77	7	0	0.00	0.00	0.00
85	77	8	0	0.00	0.00	0.00
86	77	9	0	0.00	0.00	0.00
87	77	10	0	0.00	0.00	0.00
88	77	11	0	0.00	0.00	0.00
89	77	12	0	0.00	0.00	0.00
90	77	12	1	0.20	0.01	0.19
91	77	12	2	0.34	0.02	0.32
92	77	12	3	0.48	0.03	0.45
93	77	12	4	0.62	0.04	0.58
94	77	12	5	0.75	0.05	0.70
95	77	12	6	0.89	0.06	0.83
96	77	12	7	1.03	0.07	0.96
97	77	12	8	1.17	0.08	1.09
98	77	12	9	1.31	0.09	1.22
99	77	12	10	1.44	0.10	1.34
100	77	12	11	1.58	0.11	1.47
101	77	12	12	1.72	0.12	1.60
102	77	12	13	1.86	0.13	1.73
103	77	12	14	2.00	0.14	1.86
104	77	12	15	2.13	0.15	1.98
105	77	12	16	2.27	0.16	2.11
106	77	12	17	2.41	0.17	2.24

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
107	77	12	18	2.55	0.18	2.37
108	77	12	19	2.69	0.19	2.50
109	77	12	20	2.82	0.20	2.62
110	77	12	21	2.96	0.21	2.75
111	77	12	22	3.10	0.22	2.88
112	77	12	23	3.24	0.23	3.01
113	77	12	24	3.38	0.24	3.14
114	77	12	25	3.51	0.25	3.26
115	77	12	26	3.65	0.26	3.39
116	77	12	27	3.79	0.27	3.52
117	77	12	28	3.93	0.28	3.65
118	77	12	29	4.07	0.29	3.78
119	77	12	30	4.20	0.30	3.90
120	77	12	31	4.34	0.31	4.03
121	77	12	32	4.48	0.32	4.16
122	77	12	33	4.62	0.33	4.29
123	77	12	34	4.76	0.34	4.42
124	77	12	35	4.89	0.35	4.54
125	77	12	36	5.03	0.36	4.67
126	77	12	37	5.17	0.37	4.80
127	77	12	38	5.31	0.38	4.93
128	77	12	39	5.45	0.39	5.06
129	77	12	40	5.58	0.40	5.18
130	77	12	41	5.72	0.41	5.31
131	77	12	42	5.86	0.42	5.44
132	77	12	43	6.00	0.43	5.57
133	77	12	44	6.14	0.44	5.70
134	77	12	45	6.27	0.45	5.82
135	77	12	46	6.41	0.46	5.95
136	77	12	47	6.55	0.47	6.08
137	77	12	48	6.69	0.48	6.21
138	77	12	49	6.83	0.49	6.34
139	77	12	50	6.96	0.50	6.46
140	77	12	51	7.10	0.51	6.59
141	77	12	52	7.24	0.52	6.72
142	77	12	53	7.38	0.53	6.85
143	77	12	54	7.52	0.54	6.98
144	77	12	55	7.65	0.55	7.10
145	77	12	56	7.79	0.56	7.23
146	77	12	57	7.93	0.57	7.36
147	77	12	58	8.07	0.58	7.49
148	77	12	59	8.21	0.59	7.62
149	77	12	60	8.34	0.60	7.74
150	77	12	61	8.48	0.61	7.87
151	77	12	62	8.62	0.62	8.00
152	77	12	63	8.76	0.63	8.13
153	77	12	64	8.90	0.64	8.26
154	77	12	65	9.03	0.65	8.38
155	77	12	66	9.17	0.66	8.51
156	77	12	67	9.31	0.67	8.64
157	77	12	68	9.45	0.68	8.77
158	77	12	69	9.59	0.69	8.90
159	77	12	70	9.72	0.70	9.02
160	77	12	71	9.86	0.71	9.15
161	77	12	72	10.00	0.72	9.28

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
162	77	12	73	10.14	0.73	9.41
163	77	12	74	10.28	0.74	9.54
164	77	12	75	10.41	0.75	9.66
165	77	12	76	10.55	0.76	9.79
166	77	12	77	10.69	0.77	9.92
167	77	12	78	10.83	0.78	10.05
168	77	12	79	10.97	0.79	10.18
169	77	12	80	11.10	0.80	10.30
170	77	12	81	11.24	0.81	10.43
171	77	12	82	11.38	0.82	10.56
172	77	12	83	11.52	0.83	10.69
173	77	12	84	11.66	0.84	10.82
174	77	12	85	11.79	0.85	10.94
175	77	12	86	11.93	0.86	11.07
176	77	12	87	12.07	0.87	11.20
177	77	12	88	12.21	0.88	11.33
178	77	12	89	12.35	0.89	11.46
179	77	12	90	12.48	0.90	11.58
180	77	12	91	12.62	0.91	11.71
181	77	12	92	12.76	0.92	11.84
182	77	12	93	12.90	0.93	11.97
183	77	12	94	13.04	0.94	12.10
184	77	12	95	13.17	0.95	12.22
185	77	12	96	13.31	0.96	12.35
186	77	12	97	13.45	0.97	12.48
187	77	12	98	13.59	0.98	12.61
188	77	12	99	13.73	0.99	12.74
189	77	12	100	13.86	1.00	12.86
190	77	12	101	14.00	1.01	12.99
191	77	12	102	14.14	1.02	13.12
192	77	12	103	14.28	1.03	13.25
193	77	12	104	14.42	1.04	13.38
194	77	12	105	14.55	1.05	13.50
195	77	12	106	14.69	1.06	13.63
196	77	12	107	14.83	1.07	13.76
197	77	12	108	14.97	1.08	13.89
198	77	12	109	15.11	1.09	14.02
199	77	12	110	15.24	1.10	14.14
200	77	12	111	15.38	1.11	14.27
201	77	12	112	15.52	1.12	14.40
202	77	12	113	15.66	1.13	14.53
203	77	12	114	15.80	1.14	14.66
204	77	12	115	15.93	1.15	14.78
205	77	12	116	16.07	1.16	14.91
206	77	12	117	16.21	1.17	15.04
207	77	12	118	16.35	1.18	15.17
208	77	12	119	16.49	1.19	15.30
209	77	12	120	16.62	1.20	15.42
210	77	12	121	16.76	1.21	15.55
211	77	12	122	16.90	1.22	15.68
212	77	12	123	17.04	1.23	15.81
213	77	12	124	17.18	1.24	15.94
214	77	12	125	17.31	1.25	16.06
215	77	12	126	17.45	1.26	16.19
216	77	12	127	17.59	1.27	16.32

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
217	77	12	128	17.73	1.28	16.45
218	77	12	129	17.87	1.29	16.58
219	77	12	130	18.00	1.30	16.70
220	77	12	131	18.14	1.31	16.83
221	77	12	132	18.28	1.32	16.96
222	77	12	133	18.42	1.33	17.09
223	77	12	134	18.56	1.34	17.22
224	77	12	135	18.69	1.35	17.34
225	77	12	136	18.83	1.36	17.47
226	77	12	137	18.97	1.37	17.60
227	77	12	138	19.11	1.38	17.73
228	77	12	139	19.25	1.39	17.86
229	77	12	140	19.38	1.40	17.98
230	77	12	141	19.52	1.41	18.11
231	77	12	142	19.66	1.42	18.24
232	77	12	143	19.80	1.43	18.37
233	77	12	144	19.94	1.44	18.50
234	77	12	145	20.07	1.45	18.62
235	77	12	146	20.21	1.46	18.75
236	77	12	147	20.35	1.47	18.88
237	77	12	148	20.49	1.48	19.01
238	77	12	149	20.63	1.49	19.14
239	77	12	150	20.76	1.50	19.26
240	77	12	151	20.90	1.51	19.39
241	77	12	152	21.04	1.52	19.52
242	77	12	153	21.18	1.53	19.65
243	77	12	154	21.32	1.54	19.78
244	77	12	155	21.45	1.55	19.90
245	77	12	156	21.59	1.56	20.03
246	77	12	157	21.73	1.57	20.16
247	77	12	158	21.87	1.58	20.29
248	77	12	159	22.01	1.59	20.42
249	77	12	160	22.14	1.60	20.54
250	77	12	161	22.28	1.61	20.67
251	77	12	162	22.42	1.62	20.80
252	77	12	163	22.56	1.63	20.93
253	77	12	164	22.70	1.64	21.06
254	77	12	165	22.83	1.65	21.18
255	77	12	166	22.97	1.66	21.31
256	77	12	167	23.11	1.67	21.44
257	77	12	168	23.25	1.68	21.57
258	77	12	169	23.39	1.69	21.70
259	77	12	170	23.52	1.70	21.82
260	77	12	171	23.66	1.71	21.95
261	77	12	172	23.80	1.72	22.08
262	77	12	173	23.94	1.73	22.21
263	77	12	174	24.08	1.74	22.34
264	77	12	175	24.21	1.75	22.46
265	77	12	176	24.35	1.76	22.59
266	77	12	177	24.49	1.77	22.72
267	77	12	178	24.63	1.78	22.85
268	77	12	179	24.77	1.79	22.98
269	77	12	180	24.90	1.80	23.10
270	77	12	181	25.04	1.81	23.23
271	77	12	182	25.18	1.82	23.36

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
272	77	12	183	25.32	1.83	23.49
273	77	12	184	25.46	1.84	23.62
274	77	12	185	25.59	1.85	23.74
275	77	12	186	25.73	1.86	23.87
276	77	12	187	25.87	1.87	24.00
277	77	12	188	26.01	1.88	24.13
278	77	12	189	26.15	1.89	24.26
279	77	12	190	26.28	1.90	24.38
280	77	12	191	26.42	1.91	24.51
281	77	12	192	26.56	1.92	24.64
282	77	12	193	26.70	1.93	24.77
283	77	12	194	26.84	1.94	24.90
284	77	12	195	26.97	1.95	25.02
285	77	12	196	27.11	1.96	25.15
286	77	12	197	27.25	1.97	25.28
287	77	12	198	27.39	1.98	25.41
288	77	12	199	27.53	1.99	25.54
289	77	12	200	27.66	2.00	25.66
290	77	12	201	27.80	2.01	25.79
291	77	12	202	27.94	2.02	25.92
292	77	12	203	28.08	2.03	26.05
293	77	12	204	28.22	2.04	26.18
294	77	12	205	28.35	2.05	26.30
295	77	12	206	28.49	2.06	26.43
296	77	12	207	28.63	2.07	26.56
297	77	12	208	28.77	2.08	26.69
298	77	12	209	28.91	2.09	26.82
299	77	12	210	29.04	2.10	26.94
300	77	12	211	29.18	2.11	27.07
301	77	12	212	29.32	2.12	27.20
302	77	12	213	29.46	2.13	27.33
303	77	12	214	29.60	2.14	27.46
304	77	12	215	29.73	2.15	27.58
305	77	12	216	29.87	2.16	27.71
306	77	12	217	30.01	2.17	27.84
307	77	12	218	30.15	2.18	27.97
308	77	12	219	30.29	2.19	28.10
309	77	12	220	30.42	2.20	28.22
310	77	12	221	30.56	2.21	28.35
311	77	12	222	30.70	2.22	28.48
312	77	12	223	30.84	2.23	28.61
313	77	12	224	30.98	2.24	28.74
314	77	12	225	31.11	2.25	28.86
315	77	12	226	31.25	2.26	28.99
316	77	12	227	31.39	2.27	29.12
317	77	12	228	31.53	2.28	29.25
318	77	12	229	31.67	2.29	29.38
319	77	12	230	31.80	2.30	29.50
320	77	12	231	31.94	2.31	29.63
321	77	12	232	32.08	2.32	29.76
322	77	12	233	32.22	2.33	29.89
323	77	12	234	32.36	2.34	30.02
324	77	12	235	32.49	2.35	30.14
325	77	12	236	32.63	2.36	30.27
326	77	12	237	32.77	2.37	30.40

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
327	77	12	238	32.91	2.38	30.53
328	77	12	239	33.05	2.39	30.66
329	77	12	240	33.18	2.40	30.78
330	77	12	241	33.32	2.41	30.91
331	77	12	242	33.46	2.42	31.04
332	77	12	243	33.60	2.43	31.17
333	77	12	244	33.74	2.44	31.30
334	77	12	245	33.87	2.45	31.42
335	77	12	246	34.01	2.46	31.55
336	77	12	247	34.15	2.47	31.68
337	77	12	248	34.29	2.48	31.81
338	77	12	249	34.43	2.49	31.94
339	77	12	250	34.56	2.50	32.06
340	77	12	251	34.70	2.51	32.19
341	77	12	252	34.84	2.52	32.32
342	77	12	253	34.98	2.53	32.45
343	77	12	254	35.12	2.54	32.58
344	77	12	255	35.25	2.55	32.70
345	77	12	256	35.39	2.56	32.83
346	77	12	257	35.53	2.57	32.96
347	77	12	258	35.67	2.58	33.09
348	77	12	259	35.81	2.59	33.22
349	77	12	260	35.94	2.60	33.34
350	77	12	261	36.08	2.61	33.47
351	77	12	262	36.22	2.62	33.60
352	77	12	263	36.36	2.63	33.73
353	77	12	264	36.50	2.64	33.86
354	77	12	265	36.63	2.65	33.98
355	77	12	266	36.77	2.66	34.11
356	77	12	267	36.91	2.67	34.24
357	77	12	268	37.05	2.68	34.37
358	77	12	269	37.19	2.69	34.50
359	77	12	270	37.32	2.70	34.62
360	77	12	271	37.46	2.71	34.75
361	77	12	272	37.60	2.72	34.88
362	77	12	273	37.74	2.73	35.01
363	77	12	274	37.88	2.74	35.14
364	77	12	275	38.01	2.75	35.26
365	77	12	276	38.15	2.76	35.39
366	77	12	277	38.29	2.77	35.52
367	77	12	278	38.43	2.78	35.65
368	77	12	279	38.57	2.79	35.78
369	77	12	280	38.70	2.80	35.90
370	77	12	281	38.84	2.81	36.03
371	77	12	282	38.98	2.82	36.16
372	77	12	283	39.12	2.83	36.29
373	77	12	284	39.26	2.84	36.42
374	77	12	285	39.39	2.85	36.54
375	77	12	286	39.53	2.86	36.67
376	77	12	287	39.67	2.87	36.80
377	77	12	288	39.81	2.88	36.93
378	77	12	289	39.95	2.89	37.06
379	77	12	290	40.08	2.90	37.18
380	77	12	291	40.22	2.91	37.31
381	77	12	292	40.36	2.92	37.44

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
382	77	12	293	40.50	2.93	37.57
383	77	12	294	40.64	2.94	37.70
384	77	12	295	40.77	2.95	37.82
385	77	12	296	40.91	2.96	37.95
386	77	12	297	41.05	2.97	38.08
387	77	12	298	41.19	2.98	38.21
388	77	12	299	41.33	2.99	38.34
389	77	12	300	41.46	3.00	38.46
390	77	12	301	41.60	3.01	38.59
391	77	12	302	41.74	3.02	38.72
392	77	12	303	41.88	3.03	38.85
393	77	12	304	42.02	3.04	38.98
394	77	12	305	42.15	3.05	39.10
395	77	12	306	42.29	3.06	39.23
396	77	12	307	42.43	3.07	39.36
397	77	12	308	42.57	3.08	39.49
398	77	12	309	42.71	3.09	39.62
399	77	12	310	42.84	3.10	39.74
400	77	12	311	42.98	3.11	39.87
401	77	12	312	43.12	3.12	40.00
402	77	12	313	43.26	3.13	40.13
403	77	12	314	43.40	3.14	40.26
404	77	12	315	43.53	3.15	40.38
405	77	12	316	43.67	3.16	40.51
406	77	12	317	43.81	3.17	40.64
407	77	12	318	43.95	3.18	40.77
408	77	12	319	44.09	3.19	40.90
409	77	12	320	44.22	3.20	41.02
410	77	12	321	44.36	3.21	41.15
411	77	12	322	44.50	3.22	41.28
412	77	12	323	44.64	3.23	41.41
413	77	12	324	44.78	3.24	41.54
414	77	12	325	44.91	3.25	41.66
415	77	12	326	45.05	3.26	41.79
416	77	12	327	45.19	3.27	41.92
417	77	12	328	45.33	3.28	42.05
418	77	12	329	45.47	3.29	42.18
419	77	12	330	45.60	3.30	42.30
420	77	12	331	45.74	3.31	42.43
421	77	12	332	45.88	3.32	42.56
422	77	12	333	46.02	3.33	42.69
423	77	12	334	46.16	3.34	42.82
424	77	12	335	46.29	3.35	42.94
425	77	12	336	46.43	3.36	43.07
426	77	12	337	46.57	3.37	43.20
427	77	12	338	46.71	3.38	43.33
428	77	12	339	46.85	3.39	43.46
429	77	12	340	46.98	3.40	43.58
430	77	12	341	47.12	3.41	43.71
431	77	12	342	47.26	3.42	43.84
432	77	12	343	47.40	3.43	43.97
433	77	12	344	47.54	3.44	44.10
434	77	12	345	47.67	3.45	44.22
435	77	12	346	47.81	3.46	44.35
436	77	12	347	47.95	3.47	44.48

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
437	77	12	348	48.09	3.48	44.61
438	77	12	349	48.23	3.49	44.74
439	77	12	350	48.36	3.50	44.86
440	77	12	351	48.50	3.51	44.99
441	77	12	352	48.64	3.52	45.12
442	77	12	353	48.78	3.53	45.25
443	77	12	354	48.92	3.54	45.38
444	77	12	355	49.05	3.55	45.50
445	77	12	356	49.19	3.56	45.63
446	77	12	357	49.33	3.57	45.76
447	77	12	358	49.47	3.58	45.89
448	77	12	359	49.61	3.59	46.02
449	77	12	360	49.74	3.60	46.14
450	77	12	361	49.88	3.61	46.27
451	77	12	362	50.02	3.62	46.40
452	77	12	363	50.16	3.63	46.53
453	77	12	364	50.30	3.64	46.66
454	77	12	365	50.43	3.65	46.78
455	77	12	366	50.57	3.66	46.91
456	77	12	367	50.71	3.67	47.04
457	77	12	368	50.85	3.68	47.17
458	77	12	369	50.99	3.69	47.30
459	77	12	370	51.12	3.70	47.42
460	77	12	371	51.26	3.71	47.55
461	77	12	372	51.40	3.72	47.68
462	77	12	373	51.54	3.73	47.81
463	77	12	374	51.68	3.74	47.94
464	77	12	375	51.81	3.75	48.06
465	77	12	376	51.95	3.76	48.19
466	77	12	377	52.09	3.77	48.32
467	77	12	378	52.23	3.78	48.45
468	77	12	379	52.37	3.79	48.58
469	77	12	380	52.50	3.80	48.70
470	77	12	381	52.64	3.81	48.83
471	77	12	382	52.78	3.82	48.96
472	77	12	383	52.92	3.83	49.09
473	77	12	384	53.06	3.84	49.22
474	77	12	385	53.19	3.85	49.34
475	77	12	386	53.33	3.86	49.47
476	77	12	387	53.47	3.87	49.60
477	77	12	388	53.61	3.88	49.73
478	77	12	389	53.75	3.89	49.86
479	77	12	390	53.88	3.90	49.98
480	77	12	391	54.02	3.91	50.11
481	77	12	392	54.16	3.92	50.24
482	77	12	393	54.30	3.93	50.37
483	77	12	394	54.44	3.94	50.50
484	77	12	395	54.57	3.95	50.62
485	77	12	396	54.71	3.96	50.75
486	77	12	397	54.85	3.97	50.88
487	77	12	398	54.99	3.98	51.01
488	77	12	399	55.13	3.99	51.14
489	77	12	400	55.26	4.00	51.26
490	77	12	401	55.40	4.01	51.39
491	77	12	402	55.54	4.02	51.52

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
492	77	12	403	55.68	4.03	51.65
493	77	12	404	55.82	4.04	51.78
494	77	12	405	55.95	4.05	51.90
495	77	12	406	56.09	4.06	52.03
496	77	12	407	56.23	4.07	52.16
497	77	12	408	56.37	4.08	52.29
498	77	12	409	56.51	4.09	52.42
499	77	12	410	56.64	4.10	52.54
500	77	12	411	56.78	4.11	52.67
501	77	12	412	56.92	4.12	52.80
502	77	12	413	57.06	4.13	52.93
503	77	12	414	57.20	4.14	53.06
504	77	12	415	57.33	4.15	53.18
505	77	12	416	57.47	4.16	53.31
506	77	12	417	57.61	4.17	53.44
507	77	12	418	57.75	4.18	53.57
508	77	12	419	57.89	4.19	53.70
509	77	12	420	58.02	4.20	53.82
510	77	12	421	58.16	4.21	53.95
511	77	12	422	58.30	4.22	54.08
512	77	12	423	58.44	4.23	54.21
513	77	12	424	58.58	4.24	54.34
514	77	12	425	58.71	4.25	54.46
515	77	12	426	58.85	4.26	54.59
516	77	12	427	58.99	4.27	54.72
517	77	12	428	59.13	4.28	54.85
518	77	12	429	59.27	4.29	54.98
519	77	12	430	59.40	4.30	55.10
520	77	12	431	59.54	4.31	55.23
521	77	12	432	59.68	4.32	55.36
522	77	12	433	59.82	4.33	55.49
523	77	12	434	59.96	4.34	55.62
524	77	12	435	60.09	4.35	55.74
525	77	12	436	60.23	4.36	55.87
526	77	12	437	60.37	4.37	56.00
527	77	12	438	60.51	4.38	56.13
528	77	12	439	60.65	4.39	56.26
529	77	12	440	60.78	4.40	56.38
530	77	12	441	60.92	4.41	56.51
531	77	12	442	61.06	4.42	56.64
532	77	12	443	61.20	4.43	56.77
533	77	12	444	61.34	4.44	56.90
534	77	12	445	61.47	4.45	57.02
535	77	12	446	61.61	4.46	57.15
536	77	12	447	61.75	4.47	57.28
537	77	12	448	61.89	4.48	57.41
538	77	12	449	62.03	4.49	57.54
539	77	12	450	62.16	4.50	57.66
540	77	12	451	62.30	4.51	57.79
541	77	12	452	62.44	4.52	57.92
542	77	12	453	62.58	4.53	58.05
543	77	12	454	62.72	4.54	58.18
544	77	12	455	62.85	4.55	58.30
545	77	12	456	62.99	4.56	58.43
546	77	12	457	63.13	4.57	58.56

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
547	77	12	458	63.27	4.58	58.69
548	77	12	459	63.41	4.59	58.82
549	77	12	460	63.54	4.60	58.94
550	77	12	461	63.68	4.61	59.07
551	77	12	462	63.82	4.62	59.20
552	77	12	463	63.96	4.63	59.33
553	77	12	464	64.10	4.64	59.46
554	77	12	465	64.23	4.65	59.58
555	77	12	466	64.37	4.66	59.71
556	77	12	467	64.51	4.67	59.84
557	77	12	468	64.65	4.68	59.97
558	77	12	469	64.79	4.69	60.10
559	77	12	470	64.92	4.70	60.22
560	77	12	471	65.06	4.71	60.35
561	77	12	472	65.20	4.72	60.48
562	77	12	473	65.34	4.73	60.61
563	77	12	474	65.48	4.74	60.74
564	77	12	475	65.61	4.75	60.86
565	77	12	476	65.75	4.76	60.99
566	77	12	477	65.89	4.77	61.12
567	77	12	478	66.03	4.78	61.25
568	77	12	479	66.17	4.79	61.38
569	77	12	480	66.30	4.80	61.50
570	77	12	481	66.44	4.81	61.63
571	77	12	482	66.58	4.82	61.76
572	77	12	483	66.72	4.83	61.89
573	77	12	484	66.86	4.84	62.02
574	77	12	485	66.99	4.85	62.14
575	77	12	486	67.13	4.86	62.27
576	77	12	487	67.27	4.87	62.40
577	77	12	488	67.41	4.88	62.53
578	77	12	489	67.55	4.89	62.66
579	77	12	490	67.68	4.90	62.78
580	77	12	491	67.82	4.91	62.91
581	77	12	492	67.96	4.92	63.04
582	77	12	493	68.10	4.93	63.17
583	77	12	494	68.24	4.94	63.30
584	77	12	495	68.37	4.95	63.42
585	77	12	496	68.51	4.96	63.55
586	77	12	497	68.65	4.97	63.68
587	77	12	498	68.79	4.98	63.81
588	77	12	499	68.93	4.99	63.94
589	77	12	500	69.06	5.00	64.06
590	77	12	501	69.20	5.01	64.19
591	77	12	502	69.34	5.02	64.32
592	77	12	503	69.48	5.03	64.45
593	77	12	504	69.62	5.04	64.58
594	77	12	505	69.75	5.05	64.70
595	77	12	506	69.83	5.06	64.77

If the employee's gross pay is over £595, go to page 48

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

Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2003 to 5 April 2004

Table letter **J**

Use this table for

employees for whom you hold form CA2700,

Do not use this table for

- any year other than 2003-2004
- employees who are State Pension Age or over, see Table C, in Leaflet CA41

Completing Deductions Working Sheet, form P11 or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 48.

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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	**1b**	**1c**	**1d**	**1e**	
£	**£**	**£**	**£**	**£ P**	**£ P**	**£ P**
Up to and including 333.99	**No NIC Liability, make no entries on forms P11 and P14**					
334	334	0	0	0.00	0.00	0.00
338	334	4	0	0.00	0.00	0.00
342	334	8	0	0.00	0.00	0.00
346	334	12	0	0.00	0.00	0.00
350	334	16	0	0.00	0.00	0.00
354	334	20	0	0.00	0.00	0.00
358	334	24	0	0.00	0.00	0.00
362	334	28	0	0.00	0.00	0.00
366	334	32	0	0.00	0.00	0.00
370	334	36	0	0.00	0.00	0.00
374	334	40	0	0.00	0.00	0.00
378	334	44	0	0.00	0.00	0.00
382	334	48	0	0.00	0.00	0.00
385	334	51	0	0.00	0.00	0.00
386	334	51	1	0.41	0.03	0.38
390	334	51	5	0.97	0.07	0.90
394	334	51	9	1.52	0.11	1.41
398	334	51	13	2.07	0.15	1.92
402	334	51	17	2.62	0.19	2.43
406	334	51	21	3.17	0.23	2.94
410	334	51	25	3.73	0.27	3.46
414	334	51	29	4.28	0.31	3.97
418	334	51	33	4.83	0.35	4.48
422	334	51	37	5.38	0.39	4.99
426	334	51	41	5.93	0.43	5.50
430	334	51	45	6.49	0.47	6.02
434	334	51	49	7.04	0.51	6.53
438	334	51	53	7.59	0.55	7.04
442	334	51	57	8.14	0.59	7.55
446	334	51	61	8.69	0.63	8.06

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
450	334	51	65	9.25	0.67	8.58
454	334	51	69	9.80	0.71	9.09
458	334	51	73	10.35	0.75	9.60
462	334	51	77	10.90	0.79	10.11
466	334	51	81	11.45	0.83	10.62
470	334	51	85	12.01	0.87	11.14
474	334	51	89	12.56	0.91	11.65
478	334	51	93	13.11	0.95	12.16
482	334	51	97	13.66	0.99	12.67
486	334	51	101	14.21	1.03	13.18
490	334	51	105	14.77	1.07	13.70
494	334	51	109	15.32	1.11	14.21
498	334	51	113	15.87	1.15	14.72
502	334	51	117	16.42	1.19	15.23
506	334	51	121	16.97	1.23	15.74
510	334	51	125	17.53	1.27	16.26
514	334	51	129	18.08	1.31	16.77
518	334	51	133	18.63	1.35	17.28
522	334	51	137	19.18	1.39	17.79
526	334	51	141	19.73	1.43	18.30
530	334	51	145	20.29	1.47	18.82
534	334	51	149	20.84	1.51	19.33
538	334	51	153	21.39	1.55	19.84
542	334	51	157	21.94	1.59	20.35
546	334	51	161	22.49	1.63	20.86
550	334	51	165	23.05	1.67	21.38
554	334	51	169	23.60	1.71	21.89
558	334	51	173	24.15	1.75	22.40
562	334	51	177	24.70	1.79	22.91
566	334	51	181	25.25	1.83	23.42
570	334	51	185	25.81	1.87	23.94
574	334	51	189	26.36	1.91	24.45
578	334	51	193	26.91	1.95	24.96
582	334	51	197	27.46	1.99	25.47
586	334	51	201	28.01	2.03	25.98
590	334	51	205	28.57	2.07	26.50
594	334	51	209	29.12	2.11	27.01
598	334	51	213	29.67	2.15	27.52
602	334	51	217	30.22	2.19	28.03
606	334	51	221	30.77	2.23	28.54
610	334	51	225	31.33	2.27	29.06
614	334	51	229	31.88	2.31	29.57
618	334	51	233	32.43	2.35	30.08
622	334	51	237	32.98	2.39	30.59
626	334	51	241	33.53	2.43	31.10
630	334	51	245	34.09	2.47	31.62
634	334	51	249	34.64	2.51	32.13
638	334	51	253	35.19	2.55	32.64
642	334	51	257	35.74	2.59	33.15
646	334	51	261	36.29	2.63	33.66
650	334	51	265	36.85	2.67	34.18
654	334	51	269	37.40	2.71	34.69
658	334	51	273	37.95	2.75	35.20
662	334	51	277	38.50	2.79	35.71
666	334	51	281	39.05	2.83	36.22

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
670	334	51	285	39.61	2.87	36.74
674	334	51	289	40.16	2.91	37.25
678	334	51	293	40.71	2.95	37.76
682	334	51	297	41.26	2.99	38.27
686	334	51	301	41.81	3.03	38.78
690	334	51	305	42.37	3.07	39.30
694	334	51	309	42.92	3.11	39.81
698	334	51	313	43.47	3.15	40.32
702	334	51	317	44.02	3.19	40.83
706	334	51	321	44.57	3.23	41.34
710	334	51	325	45.13	3.27	41.86
714	334	51	329	45.68	3.31	42.37
718	334	51	333	46.23	3.35	42.88
722	334	51	337	46.78	3.39	43.39
726	334	51	341	47.33	3.43	43.90
730	334	51	345	47.89	3.47	44.42
734	334	51	349	48.44	3.51	44.93
738	334	51	353	48.99	3.55	45.44
742	334	51	357	49.54	3.59	45.95
746	334	51	361	50.09	3.63	46.46
750	334	51	365	50.65	3.67	46.98
754	334	51	369	51.20	3.71	47.49
758	334	51	373	51.75	3.75	48.00
762	334	51	377	52.30	3.79	48.51
766	334	51	381	52.85	3.83	49.02
770	334	51	385	53.41	3.87	49.54
774	334	51	389	53.96	3.91	50.05
778	334	51	393	54.51	3.95	50.56
782	334	51	397	55.06	3.99	51.07
786	334	51	401	55.61	4.03	51.58
790	334	51	405	56.17	4.07	52.10
794	334	51	409	56.72	4.11	52.61
798	334	51	413	57.27	4.15	53.12
802	334	51	417	57.82	4.19	53.63
806	334	51	421	58.37	4.23	54.14
810	334	51	425	58.93	4.27	54.66
814	334	51	429	59.48	4.31	55.17
818	334	51	433	60.03	4.35	55.68
822	334	51	437	60.58	4.39	56.19
826	334	51	441	61.13	4.43	56.70
830	334	51	445	61.69	4.47	57.22
834	334	51	449	62.24	4.51	57.73
838	334	51	453	62.79	4.55	58.24
842	334	51	457	63.34	4.59	58.75
846	334	51	461	63.89	4.63	59.26
850	334	51	465	64.45	4.67	59.78
854	334	51	469	65.00	4.71	60.29
858	334	51	473	65.55	4.75	60.80
862	334	51	477	66.10	4.79	61.31
866	334	51	481	66.65	4.83	61.82
870	334	51	485	67.21	4.87	62.34
874	334	51	489	67.76	4.91	62.85
878	334	51	493	68.31	4.95	63.36
882	334	51	497	68.86	4.99	63.87
886	334	51	501	69.41	5.03	64.38

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
890	334	51	505	69.97	5.07	64.90
894	334	51	509	70.52	5.11	65.41
898	334	51	513	71.07	5.15	65.92
902	334	51	517	71.62	5.19	66.43
906	334	51	521	72.17	5.23	66.94
910	334	51	525	72.73	5.27	67.46
914	334	51	529	73.28	5.31	67.97
918	334	51	533	73.83	5.35	68.48
922	334	51	537	74.38	5.39	68.99
926	334	51	541	74.93	5.43	69.50
930	334	51	545	75.49	5.47	70.02
934	334	51	549	76.04	5.51	70.53
938	334	51	553	76.59	5.55	71.04
942	334	51	557	77.14	5.59	71.55
946	334	51	561	77.69	5.63	72.06
950	334	51	565	78.25	5.67	72.58
954	334	51	569	78.80	5.71	73.09
958	334	51	573	79.35	5.75	73.60
962	334	51	577	79.90	5.79	74.11
966	334	51	581	80.45	5.83	74.62
970	334	51	585	81.01	5.87	75.14
974	334	51	589	81.56	5.91	75.65
978	334	51	593	82.11	5.95	76.16
982	334	51	597	82.66	5.99	76.67
986	334	51	601	83.21	6.03	77.18
990	334	51	605	83.77	6.07	77.70
994	334	51	609	84.32	6.11	78.21
998	334	51	613	84.87	6.15	78.72
1002	334	51	617	85.42	6.19	79.23
1006	334	51	621	85.97	6.23	79.74
1010	334	51	625	86.53	6.27	80.26
1014	334	51	629	87.08	6.31	80.77
1018	334	51	633	87.63	6.35	81.28
1022	334	51	637	88.18	6.39	81.79
1026	334	51	641	88.73	6.43	82.30
1030	334	51	645	89.29	6.47	82.82
1034	334	51	649	89.84	6.51	83.33
1038	334	51	653	90.39	6.55	83.84
1042	334	51	657	90.94	6.59	84.35
1046	334	51	661	91.49	6.63	84.86
1050	334	51	665	92.05	6.67	85.38
1054	334	51	669	92.60	6.71	85.89
1058	334	51	673	93.15	6.75	86.40
1062	334	51	677	93.70	6.79	86.91
1066	334	51	681	94.25	6.83	87.42
1070	334	51	685	94.81	6.87	87.94
1074	334	51	689	95.36	6.91	88.45
1078	334	51	693	95.91	6.95	88.96
1082	334	51	697	96.46	6.99	89.47
1086	334	51	701	97.01	7.03	89.98
1090	334	51	705	97.57	7.07	90.50
1094	334	51	709	98.12	7.11	91.01
1098	334	51	713	98.67	7.15	91.52
1102	334	51	717	99.22	7.19	92.03
1106	334	51	721	99.77	7.23	92.54

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1110	334	51	725	100.33	7.27	93.06
1114	334	51	729	100.88	7.31	93.57
1118	334	51	733	101.43	7.35	94.08
1122	334	51	737	101.98	7.39	94.59
1126	334	51	741	102.53	7.43	95.10
1130	334	51	745	103.09	7.47	95.62
1134	334	51	749	103.64	7.51	96.13
1138	334	51	753	104.19	7.55	96.64
1142	334	51	757	104.74	7.59	97.15
1146	334	51	761	105.29	7.63	97.66
1150	334	51	765	105.85	7.67	98.18
1154	334	51	769	106.40	7.71	98.69
1158	334	51	773	106.95	7.75	99.20
1162	334	51	777	107.50	7.79	99.71
1166	334	51	781	108.05	7.83	100.22
1170	334	51	785	108.61	7.87	100.74
1174	334	51	789	109.16	7.91	101.25
1178	334	51	793	109.71	7.95	101.76
1182	334	51	797	110.26	7.99	102.27
1186	334	51	801	110.81	8.03	102.78
1190	334	51	805	111.37	8.07	103.30
1194	334	51	809	111.92	8.11	103.81
1198	334	51	813	112.47	8.15	104.32
1202	334	51	817	113.02	8.19	104.83
1206	334	51	821	113.57	8.23	105.34
1210	334	51	825	114.13	8.27	105.86
1214	334	51	829	114.68	8.31	106.37
1218	334	51	833	115.23	8.35	106.88
1222	334	51	837	115.78	8.39	107.39
1226	334	51	841	116.33	8.43	107.90
1230	334	51	845	116.89	8.47	108.42
1234	334	51	849	117.44	8.51	108.93
1238	334	51	853	117.99	8.55	109.44
1242	334	51	857	118.54	8.59	109.95
1246	334	51	861	119.09	8.63	110.46
1250	334	51	865	119.65	8.67	110.98
1254	334	51	869	120.20	8.71	111.49
1258	334	51	873	120.75	8.75	112.00
1262	334	51	877	121.30	8.79	112.51
1266	334	51	881	121.85	8.83	113.02
1270	334	51	885	122.41	8.87	113.54
1274	334	51	889	122.96	8.91	114.05
1278	334	51	893	123.51	8.95	114.56
1282	334	51	897	124.06	8.99	115.07
1286	334	51	901	124.61	9.03	115.58
1290	334	51	905	125.17	9.07	116.10
1294	334	51	909	125.72	9.11	116.61
1298	334	51	913	126.27	9.15	117.12
1302	334	51	917	126.82	9.19	117.63
1306	334	51	921	127.37	9.23	118.14
1310	334	51	925	127.93	9.27	118.66
1314	334	51	929	128.48	9.31	119.17
1318	334	51	933	129.03	9.35	119.68
1322	334	51	937	129.58	9.39	120.19
1326	334	51	941	130.13	9.43	120.70

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1330	334	51	945	130.69	9.47	121.22
1334	334	51	949	131.24	9.51	121.73
1338	334	51	953	131.79	9.55	122.24
1342	334	51	957	132.34	9.59	122.75
1346	334	51	961	132.89	9.63	123.26
1350	334	51	965	133.45	9.67	123.78
1354	334	51	969	134.00	9.71	124.29
1358	334	51	973	134.55	9.75	124.80
1362	334	51	977	135.10	9.79	125.31
1366	334	51	981	135.65	9.83	125.82
1370	334	51	985	136.21	9.87	126.34
1374	334	51	989	136.76	9.91	126.85
1378	334	51	993	137.31	9.95	127.36
1382	334	51	997	137.86	9.99	127.87
1386	334	51	1001	138.41	10.03	128.38
1390	334	51	1005	138.97	10.07	128.90
1394	334	51	1009	139.52	10.11	129.41
1398	334	51	1013	140.07	10.15	129.92
1402	334	51	1017	140.62	10.19	130.43
1406	334	51	1021	141.17	10.23	130.94
1410	334	51	1025	141.73	10.27	131.46
1414	334	51	1029	142.28	10.31	131.97
1418	334	51	1033	142.83	10.35	132.48
1422	334	51	1037	143.38	10.39	132.99
1426	334	51	1041	143.93	10.43	133.50
1430	334	51	1045	144.49	10.47	134.02
1434	334	51	1049	145.04	10.51	134.53
1438	334	51	1053	145.59	10.55	135.04
1442	334	51	1057	146.14	10.59	135.55
1446	334	51	1061	146.69	10.63	136.06
1450	334	51	1065	147.25	10.67	136.58
1454	334	51	1069	147.80	10.71	137.09
1458	334	51	1073	148.35	10.75	137.60
1462	334	51	1077	148.90	10.79	138.11
1466	334	51	1081	149.45	10.83	138.62
1470	334	51	1085	150.01	10.87	139.14
1474	334	51	1089	150.56	10.91	139.65
1478	334	51	1093	151.11	10.95	140.16
1482	334	51	1097	151.66	10.99	140.67
1486	334	51	1101	152.21	11.03	141.18
1490	334	51	1105	152.77	11.07	141.70
1494	334	51	1109	153.32	11.11	142.21
1498	334	51	1113	153.87	11.15	142.72
1502	334	51	1117	154.42	11.19	143.23
1506	334	51	1121	154.97	11.23	143.74
1510	334	51	1125	155.53	11.27	144.26
1514	334	51	1129	156.08	11.31	144.77
1518	334	51	1133	156.63	11.35	145.28
1522	334	51	1137	157.18	11.39	145.79
1526	334	51	1141	157.73	11.43	146.30
1530	334	51	1145	158.29	11.47	146.82
1534	334	51	1149	158.84	11.51	147.33
1538	334	51	1153	159.39	11.55	147.84
1542	334	51	1157	159.94	11.59	148.35
1546	334	51	1161	160.49	11.63	148.86

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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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1550	334	51	1165	161.05	11.67	149.38
1554	334	51	1169	161.60	11.71	149.89
1558	334	51	1173	162.15	11.75	150.40
1562	334	51	1177	162.70	11.79	150.91
1566	334	51	1181	163.25	11.83	151.42
1570	334	51	1185	163.81	11.87	151.94
1574	334	51	1189	164.36	11.91	152.45
1578	334	51	1193	164.91	11.95	152.96
1582	334	51	1197	165.46	11.99	153.47
1586	334	51	1201	166.01	12.03	153.98
1590	334	51	1205	166.57	12.07	154.50
1594	334	51	1209	167.12	12.11	155.01
1598	334	51	1213	167.67	12.15	155.52
1602	334	51	1217	168.22	12.19	156.03
1606	334	51	1221	168.77	12.23	156.54
1610	334	51	1225	169.33	12.27	157.06
1614	334	51	1229	169.88	12.31	157.57
1618	334	51	1233	170.43	12.35	158.08
1622	334	51	1237	170.98	12.39	158.59
1626	334	51	1241	171.53	12.43	159.10
1630	334	51	1245	172.09	12.47	159.62
1634	334	51	1249	172.64	12.51	160.13
1638	334	51	1253	173.19	12.55	160.64
1642	334	51	1257	173.74	12.59	161.15
1646	334	51	1261	174.29	12.63	161.66
1650	334	51	1265	174.85	12.67	162.18
1654	334	51	1269	175.40	12.71	162.69
1658	334	51	1273	175.95	12.75	163.20
1662	334	51	1277	176.50	12.79	163.71
1666	334	51	1281	177.05	12.83	164.22
1670	334	51	1285	177.61	12.87	164.74
1674	334	51	1289	178.16	12.91	165.25
1678	334	51	1293	178.71	12.95	165.76
1682	334	51	1297	179.26	12.99	166.27
1686	334	51	1301	179.81	13.03	166.78
1690	334	51	1305	180.37	13.07	167.30
1694	334	51	1309	180.92	13.11	167.81
1698	334	51	1313	181.47	13.15	168.32
1702	334	51	1317	182.02	13.19	168.83
1706	334	51	1321	182.57	13.23	169.34
1710	334	51	1325	183.13	13.27	169.86
1714	334	51	1329	183.68	13.31	170.37
1718	334	51	1333	184.23	13.35	170.88
1722	334	51	1337	184.78	13.39	171.39
1726	334	51	1341	185.33	13.43	171.90
1730	334	51	1345	185.89	13.47	172.42
1734	334	51	1349	186.44	13.51	172.93
1738	334	51	1353	186.99	13.55	173.44
1742	334	51	1357	187.54	13.59	173.95
1746	334	51	1361	188.09	13.63	174.46
1750	334	51	1365	188.65	13.67	174.98
1754	334	51	1369	189.20	13.71	175.49
1758	334	51	1373	189.75	13.75	176.00
1762	334	51	1377	190.30	13.79	176.51
1766	334	51	1381	190.85	13.83	177.02

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
1770	334	51	1385	191.41	13.87	177.54
1774	334	51	1389	191.96	13.91	178.05
1778	334	51	1393	192.51	13.95	178.56
1782	334	51	1397	193.06	13.99	179.07
1786	334	51	1401	193.61	14.03	179.58
1790	334	51	1405	194.17	14.07	180.10
1794	334	51	1409	194.72	14.11	180.61
1798	334	51	1413	195.27	14.15	181.12
1802	334	51	1417	195.82	14.19	181.63
1806	334	51	1421	196.37	14.23	182.14
1810	334	51	1425	196.93	14.27	182.66
1814	334	51	1429	197.48	14.31	183.17
1818	334	51	1433	198.03	14.35	183.68
1822	334	51	1437	198.58	14.39	184.19
1826	334	51	1441	199.13	14.43	184.70
1830	334	51	1445	199.69	14.47	185.22
1834	334	51	1449	200.24	14.51	185.73
1838	334	51	1453	200.79	14.55	186.24
1842	334	51	1457	201.34	14.59	186.75
1846	334	51	1461	201.89	14.63	187.26
1850	334	51	1465	202.45	14.67	187.78
1854	334	51	1469	203.00	14.71	188.29
1858	334	51	1473	203.55	14.75	188.80
1862	334	51	1477	204.10	14.79	189.31
1866	334	51	1481	204.65	14.83	189.82
1870	334	51	1485	205.21	14.87	190.34
1874	334	51	1489	205.76	14.91	190.85
1878	334	51	1493	206.31	14.95	191.36
1882	334	51	1497	206.86	14.99	191.87
1886	334	51	1501	207.41	15.03	192.38
1890	334	51	1505	207.97	15.07	192.90
1894	334	51	1509	208.52	15.11	193.41
1898	334	51	1513	209.07	15.15	193.92
1902	334	51	1517	209.62	15.19	194.43
1906	334	51	1521	210.17	15.23	194.94
1910	334	51	1525	210.73	15.27	195.46
1914	334	51	1529	211.28	15.31	195.97
1918	334	51	1533	211.83	15.35	196.48
1922	334	51	1537	212.38	15.39	196.99
1926	334	51	1541	212.93	15.43	197.50
1930	334	51	1545	213.49	15.47	198.02
1934	334	51	1549	214.04	15.51	198.53
1938	334	51	1553	214.59	15.55	199.04
1942	334	51	1557	215.14	15.59	199.55
1946	334	51	1561	215.69	15.63	200.06
1950	334	51	1565	216.25	15.67	200.58
1954	334	51	1569	216.80	15.71	201.09
1958	334	51	1573	217.35	15.75	201.60
1962	334	51	1577	217.90	15.79	202.11
1966	334	51	1581	218.45	15.83	202.62
1970	334	51	1585	219.01	15.87	203.14
1974	334	51	1589	219.56	15.91	203.65
1978	334	51	1593	220.11	15.95	204.16
1982	334	51	1597	220.66	15.99	204.67
1986	334	51	1601	221.21	16.03	205.18

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Monthly table

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£	£	£	£	£ P	£ P	£ P
1990	334	51	1605	221.77	16.07	205.70
1994	334	51	1609	222.32	16.11	206.21
1998	334	51	1613	222.87	16.15	206.72
2002	334	51	1617	223.42	16.19	207.23
2006	334	51	1621	223.97	16.23	207.74
2010	334	51	1625	224.53	16.27	208.26
2014	334	51	1629	225.08	16.31	208.77
2018	334	51	1633	225.63	16.35	209.28
2022	334	51	1637	226.18	16.39	209.79
2026	334	51	1641	226.73	16.43	210.30
2030	334	51	1645	227.29	16.47	210.82
2034	334	51	1649	227.84	16.51	211.33
2038	334	51	1653	228.39	16.55	211.84
2042	334	51	1657	228.94	16.59	212.35
2046	334	51	1661	229.49	16.63	212.86
2050	334	51	1665	230.05	16.67	213.38
2054	334	51	1669	230.60	16.71	213.89
2058	334	51	1673	231.15	16.75	214.40
2062	334	51	1677	231.70	16.79	214.91
2066	334	51	1681	232.25	16.83	215.42
2070	334	51	1685	232.81	16.87	215.94
2074	334	51	1689	233.36	16.91	216.45
2078	334	51	1693	233.91	16.95	216.96
2082	334	51	1697	234.46	16.99	217.47
2086	334	51	1701	235.01	17.03	217.98
2090	334	51	1705	235.57	17.07	218.50
2094	334	51	1709	236.12	17.11	219.01
2098	334	51	1713	236.67	17.15	219.52
2102	334	51	1717	237.22	17.19	220.03
2106	334	51	1721	237.77	17.23	220.54
2110	334	51	1725	238.33	17.27	221.06
2114	334	51	1729	238.88	17.31	221.57
2118	334	51	1733	239.43	17.35	222.08
2122	334	51	1737	239.98	17.39	222.59
2126	334	51	1741	240.53	17.43	223.10
2130	334	51	1745	241.09	17.47	223.62
2134	334	51	1749	241.64	17.51	224.13
2138	334	51	1753	242.19	17.55	224.64
2142	334	51	1757	242.74	17.59	225.15
2146	334	51	1761	243.29	17.63	225.66
2150	334	51	1765	243.85	17.67	226.18
2154	334	51	1769	244.40	17.71	226.69
2158	334	51	1773	244.95	17.75	227.20
2162	334	51	1777	245.50	17.79	227.71
2166	334	51	1781	246.05	17.83	228.22
2170	334	51	1785	246.61	17.87	228.74
2174	334	51	1789	247.16	17.91	229.25
2178	334	51	1793	247.71	17.95	229.76
2182	334	51	1797	248.26	17.99	230.27
2186	334	51	1801	248.81	18.03	230.78
2190	334	51	1805	249.37	18.07	231.30
2194	334	51	1809	249.92	18.11	231.81
2198	334	51	1813	250.47	18.15	232.32
2202	334	51	1817	251.02	18.19	232.83
2206	334	51	1821	251.57	18.23	233.34

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▼ 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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
2210	334	51	1825	252.13	18.27	233.86
2214	334	51	1829	252.68	18.31	234.37
2218	334	51	1833	253.23	18.35	234.88
2222	334	51	1837	253.78	18.39	235.39
2226	334	51	1841	254.33	18.43	235.90
2230	334	51	1845	254.89	18.47	236.42
2234	334	51	1849	255.44	18.51	236.93
2238	334	51	1853	255.99	18.55	237.44
2242	334	51	1857	256.54	18.59	237.95
2246	334	51	1861	257.09	18.63	238.46
2250	334	51	1865	257.65	18.67	238.98
2254	334	51	1869	258.20	18.71	239.49
2258	334	51	1873	258.75	18.75	240.00
2262	334	51	1877	259.30	18.79	240.51
2266	334	51	1881	259.85	18.83	241.02
2270	334	51	1885	260.41	18.87	241.54
2274	334	51	1889	260.96	18.91	242.05
2278	334	51	1893	261.51	18.95	242.56
2282	334	51	1897	262.06	18.99	243.07
2286	334	51	1901	262.61	19.03	243.58
2290	334	51	1905	263.17	19.07	244.10
2294	334	51	1909	263.72	19.11	244.61
2298	334	51	1913	264.27	19.15	245.12
2302	334	51	1917	264.82	19.19	245.63
2306	334	51	1921	265.37	19.23	246.14
2310	334	51	1925	265.93	19.27	246.66
2314	334	51	1929	266.48	19.31	247.17
2318	334	51	1933	267.03	19.35	247.68
2322	334	51	1937	267.58	19.39	248.19
2326	334	51	1941	268.13	19.43	248.70
2330	334	51	1945	268.69	19.47	249.22
2334	334	51	1949	269.24	19.51	249.73
2338	334	51	1953	269.79	19.55	250.24
2342	334	51	1957	270.34	19.59	250.75
2346	334	51	1961	270.89	19.63	251.26
2350	334	51	1965	271.45	19.67	251.78
2354	334	51	1969	272.00	19.71	252.29
2358	334	51	1973	272.55	19.75	252.80
2362	334	51	1977	273.10	19.79	253.31
2366	334	51	1981	273.65	19.83	253.82
2370	334	51	1985	274.21	19.87	254.34
2374	334	51	1989	274.76	19.91	254.85
2378	334	51	1993	275.31	19.95	255.36
2382	334	51	1997	275.86	19.99	255.87
2386	334	51	2001	276.41	20.03	256.38
2390	334	51	2005	276.97	20.07	256.90
2394	334	51	2009	277.52	20.11	257.41
2398	334	51	2013	278.07	20.15	257.92
2402	334	51	2017	278.62	20.19	258.43
2406	334	51	2021	279.17	20.23	258.94
2410	334	51	2025	279.73	20.27	259.46
2414	334	51	2029	280.28	20.31	259.97
2418	334	51	2033	280.83	20.35	260.48
2422	334	51	2037	281.38	20.39	260.99
2426	334	51	2041	281.93	20.43	261.50

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

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 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ P	£ P	£ P
2430	334	51	2045	282.49	20.47	262.02
2434	334	51	2049	283.04	20.51	262.53
2438	334	51	2053	283.59	20.55	263.04
2442	334	51	2057	284.14	20.59	263.55
2446	334	51	2061	284.69	20.63	264.06
2450	334	51	2065	285.25	20.67	264.58
2454	334	51	2069	285.80	20.71	265.09
2458	334	51	2073	286.35	20.75	265.60
2462	334	51	2077	286.90	20.79	266.11
2466	334	51	2081	287.45	20.83	266.62
2470	334	51	2085	288.01	20.87	267.14
2474	334	51	2089	288.56	20.91	267.65
2478	334	51	2093	289.11	20.95	268.16
2482	334	51	2097	289.66	20.99	268.67
2486	334	51	2101	290.21	21.03	269.18
2490	334	51	2105	290.77	21.07	269.70
2494	334	51	2109	291.32	21.11	270.21
2498	334	51	2113	291.87	21.15	270.72
2502	334	51	2117	292.42	21.19	271.23
2506	334	51	2121	292.97	21.23	271.74
2510	334	51	2125	293.53	21.27	272.26
2514	334	51	2129	294.08	21.31	272.77
2518	334	51	2133	294.63	21.35	273.28
2522	334	51	2137	295.18	21.39	273.79
2526	334	51	2141	295.73	21.43	274.30
2530	334	51	2145	296.29	21.47	274.82
2534	334	51	2149	296.84	21.51	275.33
2538	334	51	2153	297.39	21.55	275.84
2542	334	51	2157	297.94	21.59	276.35
2546	334	51	2161	298.49	21.63	276.86
2550	334	51	2165	299.05	21.67	277.38
2554	334	51	2169	299.60	21.71	277.89
2558	334	51	2173	300.15	21.75	278.40
2562	334	51	2177	300.70	21.79	278.91
2566	334	51	2181	301.25	21.83	279.42
2570	334	51	2185	301.81	21.87	279.94
2574	334	51	2189	302.36	21.91	280.45
2578	334	51	2193	302.70	21.93	280.77
2579	334	51	2194	302.77	21.94	280.83

If the employee's gross pay is over £2579, go to page 48

Working out and recording NICs where employee's total earnings exceed the UEL

Where the employee's total earnings exceed the UEL, only the earnings between the ET and the UEL should be recorded in column 1c of form P11

Use the main table to work out the total of employee's and employer's NICs and the employee's NICs due on the earnings up to the UEL.

To work out the total of employee's and employer's NICs and the employee's NICs due on the earnings above the UEL, take the following action:

Step	Action	Example (based on Table A with total monthly earnings of £4479.29)
1	subtract the UEL figure from the total gross pay	£4479.29 - £2579 = £1900.29
2	round the answer down to the nearest whole £	Rounded down to £1900
3	look this figure up in the "additional gross pay table" on page 49	Look up £1900

4 if the figure is not shown in the table, build up to it by adding together as few entries as possible

Amount	Total of Employee's and Employer's NICs payable	Employee's NICs payable
£1000	£138.00	£10.00
£900	£124.20	£9.00
Totals	**£262.20**	**£19.00**

5 add the further totals of employee's and employer's NICs and employee's NICs worked out on the earnings above the UEL to the totals of employee's and employer's NICs and employee's NICs due for earnings at the UEL - columns 1d and 1e of the main table

	Total payable by employee and employer	Total payable by employee
	£262.20 (further employee and employer NICs)	£19.00 (further employee NICs)
+	£522.17 (due for employee and employer on earnings at UEL)	£241.34 (due for employee on earnings at UEL)
	Totals £784.37	**£260.34**

6 record the figures resulting from Step 5 in columns 1d and 1e of form P11

On form P11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
334	51	2194	784.37	260.34

Additional gross pay table

Earnings on which contributions payable **1a** **£**	Total of employee's and employer's contributions payable **1b** **£**	Employee's contributions payable **1c** **£**	Employer's contributions payable **1d** **£**
1	0.14	0.01	0.13
2	0.28	0.02	0.26
3	0.41	0.03	0.38
4	0.55	0.04	0.51
5	0.69	0.05	0.64
6	0.83	0.06	0.77
7	0.97	0.07	0.90
8	1.10	0.08	1.02
9	1.24	0.09	1.15
10	1.38	0.10	1.28
11	1.52	0.11	1.41
12	1.66	0.12	1.54
13	1.79	0.13	1.66
14	1.93	0.14	1.79
15	2.07	0.15	1.92
16	2.21	0.16	2.05
17	2.35	0.17	2.18
18	2.48	0.18	2.30
19	2.62	0.19	2.43
20	2.76	0.20	2.56
21	2.90	0.21	2.69
22	3.04	0.22	2.82
23	3.17	0.23	2.94
24	3.31	0.24	3.07
25	3.45	0.25	3.20
26	3.59	0.26	3.33
27	3.73	0.27	3.46
28	3.86	0.28	3.58
29	4.00	0.29	3.71
30	4.14	0.30	3.84
31	4.28	0.31	3.97
32	4.42	0.32	4.10
33	4.55	0.33	4.22
34	4.69	0.34	4.35
35	4.83	0.35	4.48
36	4.97	0.36	4.61
37	5.11	0.37	4.74
38	5.24	0.38	4.86
39	5.38	0.39	4.99
40	5.52	0.40	5.12
41	5.66	0.41	5.25
42	5.80	0.42	5.38
43	5.93	0.43	5.50
44	6.07	0.44	5.63
45	6.21	0.45	5.76
46	6.35	0.46	5.89
47	6.49	0.47	6.02
48	6.62	0.48	6.14
49	6.76	0.49	6.27
50	6.90	0.50	6.40
51	7.04	0.51	6.53
52	7.18	0.52	6.66
53	7.31	0.53	6.78
54	7.45	0.54	6.91
55	7.59	0.55	7.04

Earnings on which contributions payable **1a** **£**	Total of employee's and employer's contributions payable **1b** **£**	Employee's contributions payable **1c** **£**	Employer's contributions payable **1d** **£**
56	7.73	0.56	7.17
57	7.87	0.57	7.30
58	8.00	0.58	7.42
59	8.14	0.59	7.55
60	8.28	0.60	7.68
61	8.42	0.61	7.81
62	8.56	0.62	7.94
63	8.69	0.63	8.06
64	8.83	0.64	8.19
65	8.97	0.65	8.32
66	9.11	0.66	8.45
67	9.25	0.67	8.58
68	9.38	0.68	8.70
69	9.52	0.69	8.83
70	9.66	0.70	8.96
71	9.80	0.71	9.09
72	9.94	0.72	9.22
73	10.07	0.73	9.34
74	10.21	0.74	9.47
75	10.35	0.75	9.60
76	10.49	0.76	9.73
77	10.63	0.77	9.86
78	10.76	0.78	9.98
79	10.90	0.79	10.11
80	11.04	0.80	10.24
81	11.18	0.81	10.37
82	11.32	0.82	10.50
83	11.45	0.83	10.62
84	11.59	0.84	10.75
85	11.73	0.85	10.88
86	11.87	0.86	11.01
87	12.01	0.87	11.14
88	12.14	0.88	11.26
89	12.28	0.89	11.39
90	12.42	0.90	11.52
91	12.56	0.91	11.65
92	12.70	0.92	11.78
93	12.83	0.93	11.90
94	12.97	0.94	12.03
95	13.11	0.95	12.16
96	13.25	0.96	12.29
97	13.39	0.97	12.42
98	13.52	0.98	12.54
99	13.66	0.99	12.67
100	13.80	1.00	12.80
200	27.60	2.00	25.60
300	41.40	3.00	38.40
400	55.20	4.00	51.20
500	69.00	5.00	64.00
600	82.80	6.00	76.80
700	96.60	7.00	89.60
800	110.40	8.00	102.40
900	124.20	9.00	115.20
1000	138.00	10.00	128.00
2000	276.00	20.00	256.00

Earnings on which contributions payable **1a** **£**	Total of employee's and employer's contributions payable **1b** **£**	Employee's contributions payable **1c** **£**	Employer's contributions payable **1d** **£**
3000	414.00	30.00	384.00
4000	552.00	40.00	512.00
5000	690.00	50.00	640.00
6000	828.00	60.00	768.00
7000	966.00	70.00	896.00
8000	1104.00	80.00	1024.00
9000	1242.00	90.00	1152.00
10000	1380.00	100.00	1280.00
20000	2760.00	200.00	2560.00
30000	4140.00	300.00	3840.00
40000	5520.00	400.00	5120.00
50000	6900.00	500.00	6400.00
60000	8280.00	600.00	7680.00
70000	9660.00	700.00	8960.00
80000	11040.00	800.00	10240.00
90000	12420.00	900.00	11520.00
100000	13800.00	1000.00	12800.00

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

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