



Contracted-out contributions for employers with Contracted-out Salary Related Schemes

**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 column 1a
 - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of 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:

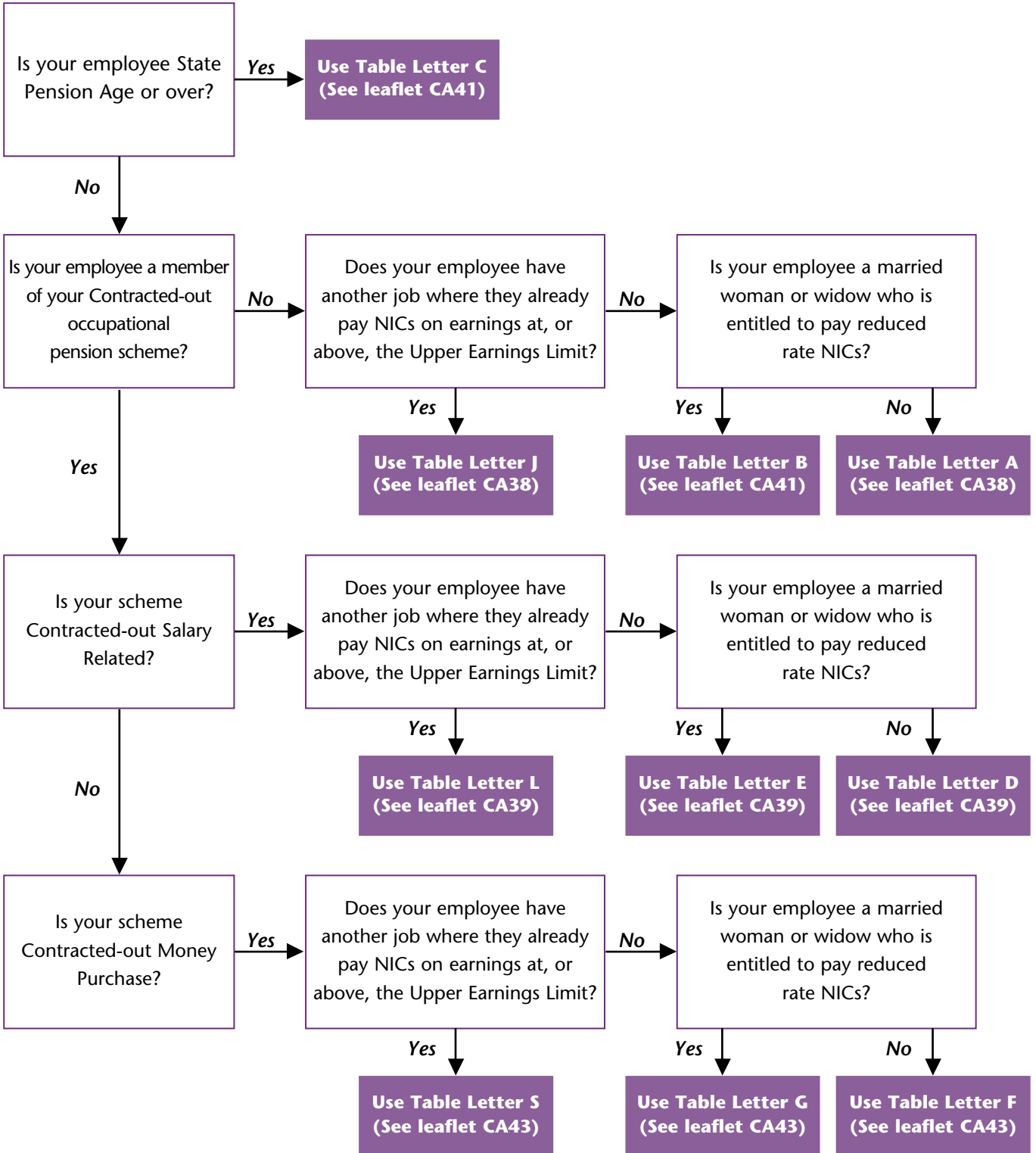
- has your software been upgraded for 2003-2004.

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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Changes for the 2003-2004 tax year

At the time this leaflet was printed, changes in the rates of National Insurance contributions 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.

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 5 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.

In addition, if you have your own occupational pension scheme which is contracted-out of the State Second Pension, the NIC rebates due between the LEL and the ET to which the employee and/or employer are entitled, have been taken into account in the amount of NICs shown in columns 1d and 1e. Please note, depending on the level of the employee's earnings, the resulting total NICs figure can be a negative amount. This is denoted by an 'R' immediately before the entry in column 1d.

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 71.

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

An example form P11 is also shown on page 6.

Important message

You must not use the tables in this leaflet to work out NICs if you have a Contracted-out Money Purchase Scheme. If you have a Contracted-out Money Purchase Scheme use the tables in, *National Insurance Tables for Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes, CA43.*

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 correct tables

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

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

Only use the tables if

- you have your own occupational pension scheme which is contracted-out of State Second Pension, previously known as the State Earnings Related Pension Scheme
- it is a Contracted-out Salary Related Scheme, or the salary related part of a Contracted-out Mixed Benefit Scheme, and
- the employee is a member of the scheme.

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

Do not use these tables for

- employees in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme. If you have one, use the tables in the, *National Insurance Tables, Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes, CA43*, for these employees.
- men who are aged 65 or over
- women who are aged 60 or over, or
- employees who choose an Appropriate Personal Pension or Appropriate Personal Pension Stakeholder Pension instead of
 - a contracted-out occupational pension scheme, or
 - State Second Pension, previously known as the State Earnings Related Pension Scheme.

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

About these tables

The three different sets of tables under letters D, E and L each contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters D, E and L correspond with the contribution Table letter under which NICS are payable.

Identifying the correct table to use

Table D

Use this table for

- all male employees aged 16 to 64 and in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and
- all female employees aged 16 to 59 who are in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme and paying standard rate employee's contributions.

Table E

Use this table for married women or widows

- aged under 60 in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and
- who are entitled to pay employee's contributions at the reduced rate.

For these women, you **must** have a **valid**

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

Table L

Use this table for employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700 authorising deferment of employee's contributions at the full main percentage rate.

How to use these tables

Step Action

- 1 decide which table, D, E or L and weekly or monthly, is the right table for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the 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 71.
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 7.

Note: The column headings on the tables, including the column numbers, correspond to the headings and numbers on the Deductions Working Sheet, form P11.

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

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

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

Further Information

Comments on our Service

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

The Inland Revenue
NICS Office
Contracted-out Employment Group
Room BP4002
Longbenton
Newcastle upon Tyne
NE98 1ZZ

Tel: 0191 225 0144
084591 50144 (calls charged at local rate)

Fax: 0191 225 0285

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

Earnings limits and NIC rates

Earnings limits	Employee's contribution			Employer's contribution	Employee's NIC rebate on earnings above the LEL, up to and including the ET	Employer's NIC rebate on earnings above the LEL, up to and including the ET
	Contribution Table letter D	Contribution Table letter E	Contribution Table letter L	Table letters D, E and L	(Applies to contribution category letters D and L only)	
Below £77.00 weekly, or below £334.00 monthly, or below £4004.00 yearly	Nil	Nil	Nil	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%	0%	1.6% on earnings from £77.01 , up to and including £89.00 (or monthly or annual equivalents)	3.5% on earnings from £77.01 , up to and including £89.00 (or monthly or annual equivalents)
£89.01 to £595.00 weekly, or £385.01 to £2579.00 monthly, or £4615.01 to £30940.00 yearly	9.4% on earnings above the ET	4.85% on earnings above the ET	1% on earnings above the ET	9.3% on earnings above the ET		
Over £595.00 weekly, or over £2579.00 monthly, or over £30940.00 yearly	9.4% on earnings above the ET, up to and including the UEL, then 1% on all earnings above the UEL	4.85% 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	9.3% on earnings above the ET, up to and including the UEL, then 12.8% on all earnings above the UEL		

An example of working out and recording NICS using the exact percentage method, where the employee is a member of your Contracted-out Salary Related scheme

A monthly paid male employee in your Contracted-out Salary Related scheme earns £889.90, payable on 30 April 2003 (tax month 1).

NICS are due under Monthly Table letter D.

Primary (employee's) contributions:

$$(889.90 - 385) \times 9.4\% = 504.90 \times 9.4\% = 47.460 = \text{£}47.46$$

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

$$(385 - 334) \times 1.6\% = \text{£}0.82$$

Primary (employee's) contributions after offset of NIC rebate to be entered in column 1e of Form P11:

$$\text{£}47.46 - \text{£}0.82 = \text{£}46.64$$

Secondary (employer's) contributions:

$$(889.90 - 385) \times 9.3\% = 504.90 \times 9.3\% = 46.955 = \text{£}46.95$$

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

$$(385 - 334) \times 3.5\% = \text{£}1.78$$

Secondary (employer's) contributions after offset of NIC rebate:

$$\text{£}46.95 - \text{£}1.78 = \text{£}45.17$$

Total (employee's and employer's) contributions to be entered in column 1d of Form P11:

$$\text{£}46.64 + \text{£}45.17 = \text{£}91.81$$

Extract from Form P11

		National Insurance contributions					Statutory payments					
		Earnings details			Contribution details		Statutory Sick Pay (SSP)	Statutory Maternity Pay (SMP)	Statutory Paternity Pay (SPP)	Statutory Adoption Pay (SAP)	Student Loan Deductions (whole pounds only)	
Month no	Week no	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 - mark minus amounts 'R'	Employee's contributions due on all earnings above the ET	paid to employee in the week or month included in column 2	paid to employee in the week or month included in column 2	paid to employee in the week or month included in column 2	paid to employee in the week or month included in column 2		
		1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	
		£	£	£	£	£	£	£	£	£	£	
1	1											
	2											
	3											
1	4	334	51	504	91.81	46.64						

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*.

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

Example

A monthly paid male employee in contracted-out employment earns £884.15, payable on 30 April 2003 (tax month 1).

NICS are due under Monthly Table letter D. 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 D

▼ 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
882	334	51	497	90.72	46.09	44.63

Extract from Form P11

		National Insurance contributions						Statutory payments				Student Loan Deductions
		Earnings details			Contribution details			Statutory Sick Pay (SSP)	Statutory Maternity Pay (SMP)	Statutory Paternity Pay (SPP)	Statutory Adoption Pay (SAP)	Student Loan Deductions
Month no	Week no	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 - mark minus amounts 'R'	Employee's contributions due on all earnings above the ET	paid to employee in the week or month included in column 2	paid to employee in the week or month included in column 2	paid to employee in the week or month included in column 2	paid to employee in the week or month included in column 2	(whole pounds only)	
		1a	1b	1c	1d	1e	1f	1g	1h	1i	1j	
		£	£	£	£	£ p	£	£	£	£	£	
1	4	334	51	497	90.72	46.09						

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 Contracted-out Salary Related standard rate contributions for use from 6 April 2003 to 5 April 2004

Table
letter **D**

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State Pension Age (65 for men, 60 for women).

Do not use this table for

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

- employees contracted-out in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions working Sheet, form P11 or substitute

- enter 'D' 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 71.

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	R 0.07	0.00	R 0.07
79	77	2	0	R 0.13	0.00	R 0.13
80	77	3	0	R 0.18	0.00	R 0.18
81	77	4	0	R 0.23	0.00	R 0.23
82	77	5	0	R 0.28	0.00	R 0.28
83	77	6	0	R 0.33	0.00	R 0.33
84	77	7	0	R 0.38	0.00	R 0.38
85	77	8	0	R 0.44	0.00	R 0.44
86	77	9	0	R 0.48	0.00	R 0.48
87	77	10	0	R 0.54	0.00	R 0.54
88	77	11	0	R 0.58	0.00	R 0.58
89	77	12	0	R 0.61	0.00	R 0.61
90	77	12	1	R 0.33	0.00	R 0.33
91	77	12	2	R 0.15	0.04	R 0.19
92	77	12	3	0.04	0.14	R 0.10
93	77	12	4	0.23	0.23	0.00
94	77	12	5	0.42	0.33	0.09
95	77	12	6	0.60	0.42	0.18
96	77	12	7	0.79	0.51	0.28
97	77	12	8	0.98	0.61	0.37
98	77	12	9	1.16	0.70	0.46
99	77	12	10	1.36	0.80	0.56
100	77	12	11	1.54	0.89	0.65
101	77	12	12	1.72	0.98	0.74

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
102	77	12	13	1.91	1.08	0.83
103	77	12	14	2.10	1.17	0.93
104	77	12	15	2.29	1.27	1.02
105	77	12	16	2.47	1.36	1.11
106	77	12	17	2.66	1.45	1.21
107	77	12	18	2.85	1.55	1.30
108	77	12	19	3.03	1.64	1.39
109	77	12	20	3.23	1.74	1.49
110	77	12	21	3.41	1.83	1.58
111	77	12	22	3.59	1.92	1.67
112	77	12	23	3.78	2.02	1.76
113	77	12	24	3.97	2.11	1.86
114	77	12	25	4.16	2.21	1.95
115	77	12	26	4.34	2.30	2.04
116	77	12	27	4.53	2.39	2.14
117	77	12	28	4.72	2.49	2.23
118	77	12	29	4.90	2.58	2.32
119	77	12	30	5.10	2.68	2.42
120	77	12	31	5.28	2.77	2.51
121	77	12	32	5.46	2.86	2.60
122	77	12	33	5.65	2.96	2.69
123	77	12	34	5.84	3.05	2.79
124	77	12	35	6.03	3.15	2.88
125	77	12	36	6.21	3.24	2.97
126	77	12	37	6.40	3.33	3.07
127	77	12	38	6.59	3.43	3.16
128	77	12	39	6.77	3.52	3.25
129	77	12	40	6.97	3.62	3.35
130	77	12	41	7.15	3.71	3.44
131	77	12	42	7.33	3.80	3.53
132	77	12	43	7.52	3.90	3.62
133	77	12	44	7.71	3.99	3.72
134	77	12	45	7.90	4.09	3.81
135	77	12	46	8.08	4.18	3.90
136	77	12	47	8.27	4.27	4.00
137	77	12	48	8.46	4.37	4.09
138	77	12	49	8.64	4.46	4.18
139	77	12	50	8.84	4.56	4.28
140	77	12	51	9.02	4.65	4.37
141	77	12	52	9.20	4.74	4.46
142	77	12	53	9.39	4.84	4.55
143	77	12	54	9.58	4.93	4.65
144	77	12	55	9.77	5.03	4.74
145	77	12	56	9.95	5.12	4.83
146	77	12	57	10.14	5.21	4.93
147	77	12	58	10.33	5.31	5.02
148	77	12	59	10.51	5.40	5.11
149	77	12	60	10.71	5.50	5.21
150	77	12	61	10.89	5.59	5.30
151	77	12	62	11.07	5.68	5.39
152	77	12	63	11.26	5.78	5.48
153	77	12	64	11.45	5.87	5.58
154	77	12	65	11.64	5.97	5.67
155	77	12	66	11.82	6.06	5.76
156	77	12	67	12.01	6.15	5.86

▼ 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
157	77	12	68	12.20	6.25	5.95
158	77	12	69	12.38	6.34	6.04
159	77	12	70	12.58	6.44	6.14
160	77	12	71	12.76	6.53	6.23
161	77	12	72	12.94	6.62	6.32
162	77	12	73	13.13	6.72	6.41
163	77	12	74	13.32	6.81	6.51
164	77	12	75	13.51	6.91	6.60
165	77	12	76	13.69	7.00	6.69
166	77	12	77	13.88	7.09	6.79
167	77	12	78	14.07	7.19	6.88
168	77	12	79	14.25	7.28	6.97
169	77	12	80	14.45	7.38	7.07
170	77	12	81	14.63	7.47	7.16
171	77	12	82	14.81	7.56	7.25
172	77	12	83	15.00	7.66	7.34
173	77	12	84	15.19	7.75	7.44
174	77	12	85	15.38	7.85	7.53
175	77	12	86	15.56	7.94	7.62
176	77	12	87	15.75	8.03	7.72
177	77	12	88	15.94	8.13	7.81
178	77	12	89	16.12	8.22	7.90
179	77	12	90	16.32	8.32	8.00
180	77	12	91	16.50	8.41	8.09
181	77	12	92	16.68	8.50	8.18
182	77	12	93	16.87	8.60	8.27
183	77	12	94	17.06	8.69	8.37
184	77	12	95	17.25	8.79	8.46
185	77	12	96	17.43	8.88	8.55
186	77	12	97	17.62	8.97	8.65
187	77	12	98	17.81	9.07	8.74
188	77	12	99	17.99	9.16	8.83
189	77	12	100	18.19	9.26	8.93
190	77	12	101	18.37	9.35	9.02
191	77	12	102	18.55	9.44	9.11
192	77	12	103	18.74	9.54	9.20
193	77	12	104	18.93	9.63	9.30
194	77	12	105	19.12	9.73	9.39
195	77	12	106	19.30	9.82	9.48
196	77	12	107	19.49	9.91	9.58
197	77	12	108	19.68	10.01	9.67
198	77	12	109	19.86	10.10	9.76
199	77	12	110	20.06	10.20	9.86
200	77	12	111	20.24	10.29	9.95
201	77	12	112	20.42	10.38	10.04
202	77	12	113	20.61	10.48	10.13
203	77	12	114	20.80	10.57	10.23
204	77	12	115	20.99	10.67	10.32
205	77	12	116	21.17	10.76	10.41
206	77	12	117	21.36	10.85	10.51
207	77	12	118	21.55	10.95	10.60
208	77	12	119	21.73	11.04	10.69
209	77	12	120	21.93	11.14	10.79
210	77	12	121	22.11	11.23	10.88
211	77	12	122	22.29	11.32	10.97

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
212	77	12	123	22.48	11.42	11.06
213	77	12	124	22.67	11.51	11.16
214	77	12	125	22.86	11.61	11.25
215	77	12	126	23.04	11.70	11.34
216	77	12	127	23.23	11.79	11.44
217	77	12	128	23.42	11.89	11.53
218	77	12	129	23.60	11.98	11.62
219	77	12	130	23.80	12.08	11.72
220	77	12	131	23.98	12.17	11.81
221	77	12	132	24.16	12.26	11.90
222	77	12	133	24.35	12.36	11.99
223	77	12	134	24.54	12.45	12.09
224	77	12	135	24.73	12.55	12.18
225	77	12	136	24.91	12.64	12.27
226	77	12	137	25.10	12.73	12.37
227	77	12	138	25.29	12.83	12.46
228	77	12	139	25.47	12.92	12.55
229	77	12	140	25.67	13.02	12.65
230	77	12	141	25.85	13.11	12.74
231	77	12	142	26.03	13.20	12.83
232	77	12	143	26.22	13.30	12.92
233	77	12	144	26.41	13.39	13.02
234	77	12	145	26.60	13.49	13.11
235	77	12	146	26.78	13.58	13.20
236	77	12	147	26.97	13.67	13.30
237	77	12	148	27.16	13.77	13.39
238	77	12	149	27.34	13.86	13.48
239	77	12	150	27.54	13.96	13.58
240	77	12	151	27.72	14.05	13.67
241	77	12	152	27.90	14.14	13.76
242	77	12	153	28.09	14.24	13.85
243	77	12	154	28.28	14.33	13.95
244	77	12	155	28.47	14.43	14.04
245	77	12	156	28.65	14.52	14.13
246	77	12	157	28.84	14.61	14.23
247	77	12	158	29.03	14.71	14.32
248	77	12	159	29.21	14.80	14.41
249	77	12	160	29.41	14.90	14.51
250	77	12	161	29.59	14.99	14.60
251	77	12	162	29.77	15.08	14.69
252	77	12	163	29.96	15.18	14.78
253	77	12	164	30.15	15.27	14.88
254	77	12	165	30.34	15.37	14.97
255	77	12	166	30.52	15.46	15.06
256	77	12	167	30.71	15.55	15.16
257	77	12	168	30.90	15.65	15.25
258	77	12	169	31.08	15.74	15.34
259	77	12	170	31.28	15.84	15.44
260	77	12	171	31.46	15.93	15.53
261	77	12	172	31.64	16.02	15.62
262	77	12	173	31.83	16.12	15.71
263	77	12	174	32.02	16.21	15.81
264	77	12	175	32.21	16.31	15.90
265	77	12	176	32.39	16.40	15.99
266	77	12	177	32.58	16.49	16.09

▼ 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
267	77	12	178	32.77	16.59	16.18
268	77	12	179	32.95	16.68	16.27
269	77	12	180	33.15	16.78	16.37
270	77	12	181	33.33	16.87	16.46
271	77	12	182	33.51	16.96	16.55
272	77	12	183	33.70	17.06	16.64
273	77	12	184	33.89	17.15	16.74
274	77	12	185	34.08	17.25	16.83
275	77	12	186	34.26	17.34	16.92
276	77	12	187	34.45	17.43	17.02
277	77	12	188	34.64	17.53	17.11
278	77	12	189	34.82	17.62	17.20
279	77	12	190	35.02	17.72	17.30
280	77	12	191	35.20	17.81	17.39
281	77	12	192	35.38	17.90	17.48
282	77	12	193	35.57	18.00	17.57
283	77	12	194	35.76	18.09	17.67
284	77	12	195	35.95	18.19	17.76
285	77	12	196	36.13	18.28	17.85
286	77	12	197	36.32	18.37	17.95
287	77	12	198	36.51	18.47	18.04
288	77	12	199	36.69	18.56	18.13
289	77	12	200	36.89	18.66	18.23
290	77	12	201	37.07	18.75	18.32
291	77	12	202	37.25	18.84	18.41
292	77	12	203	37.44	18.94	18.50
293	77	12	204	37.63	19.03	18.60
294	77	12	205	37.82	19.13	18.69
295	77	12	206	38.00	19.22	18.78
296	77	12	207	38.19	19.31	18.88
297	77	12	208	38.38	19.41	18.97
298	77	12	209	38.56	19.50	19.06
299	77	12	210	38.76	19.60	19.16
300	77	12	211	38.94	19.69	19.25
301	77	12	212	39.12	19.78	19.34
302	77	12	213	39.31	19.88	19.43
303	77	12	214	39.50	19.97	19.53
304	77	12	215	39.69	20.07	19.62
305	77	12	216	39.87	20.16	19.71
306	77	12	217	40.06	20.25	19.81
307	77	12	218	40.25	20.35	19.90
308	77	12	219	40.43	20.44	19.99
309	77	12	220	40.63	20.54	20.09
310	77	12	221	40.81	20.63	20.18
311	77	12	222	40.99	20.72	20.27
312	77	12	223	41.18	20.82	20.36
313	77	12	224	41.37	20.91	20.46
314	77	12	225	41.56	21.01	20.55
315	77	12	226	41.74	21.10	20.64
316	77	12	227	41.93	21.19	20.74
317	77	12	228	42.12	21.29	20.83
318	77	12	229	42.30	21.38	20.92
319	77	12	230	42.50	21.48	21.02
320	77	12	231	42.68	21.57	21.11
321	77	12	232	42.86	21.66	21.20

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
322	77	12	233	43.05	21.76	21.29
323	77	12	234	43.24	21.85	21.39
324	77	12	235	43.43	21.95	21.48
325	77	12	236	43.61	22.04	21.57
326	77	12	237	43.80	22.13	21.67
327	77	12	238	43.99	22.23	21.76
328	77	12	239	44.17	22.32	21.85
329	77	12	240	44.37	22.42	21.95
330	77	12	241	44.55	22.51	22.04
331	77	12	242	44.73	22.60	22.13
332	77	12	243	44.92	22.70	22.22
333	77	12	244	45.11	22.79	22.32
334	77	12	245	45.30	22.89	22.41
335	77	12	246	45.48	22.98	22.50
336	77	12	247	45.67	23.07	22.60
337	77	12	248	45.86	23.17	22.69
338	77	12	249	46.04	23.26	22.78
339	77	12	250	46.24	23.36	22.88
340	77	12	251	46.42	23.45	22.97
341	77	12	252	46.60	23.54	23.06
342	77	12	253	46.79	23.64	23.15
343	77	12	254	46.98	23.73	23.25
344	77	12	255	47.17	23.83	23.34
345	77	12	256	47.35	23.92	23.43
346	77	12	257	47.54	24.01	23.53
347	77	12	258	47.73	24.11	23.62
348	77	12	259	47.91	24.20	23.71
349	77	12	260	48.11	24.30	23.81
350	77	12	261	48.29	24.39	23.90
351	77	12	262	48.47	24.48	23.99
352	77	12	263	48.66	24.58	24.08
353	77	12	264	48.85	24.67	24.18
354	77	12	265	49.04	24.77	24.27
355	77	12	266	49.22	24.86	24.36
356	77	12	267	49.41	24.95	24.46
357	77	12	268	49.60	25.05	24.55
358	77	12	269	49.78	25.14	24.64
359	77	12	270	49.98	25.24	24.74
360	77	12	271	50.16	25.33	24.83
361	77	12	272	50.34	25.42	24.92
362	77	12	273	50.53	25.52	25.01
363	77	12	274	50.72	25.61	25.11
364	77	12	275	50.91	25.71	25.20
365	77	12	276	51.09	25.80	25.29
366	77	12	277	51.28	25.89	25.39
367	77	12	278	51.47	25.99	25.48
368	77	12	279	51.65	26.08	25.57
369	77	12	280	51.85	26.18	25.67
370	77	12	281	52.03	26.27	25.76
371	77	12	282	52.21	26.36	25.85
372	77	12	283	52.40	26.46	25.94
373	77	12	284	52.59	26.55	26.04
374	77	12	285	52.78	26.65	26.13
375	77	12	286	52.96	26.74	26.22
376	77	12	287	53.15	26.83	26.32

▼ 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
377	77	12	288	53.34	26.93	26.41
378	77	12	289	53.52	27.02	26.50
379	77	12	290	53.72	27.12	26.60
380	77	12	291	53.90	27.21	26.69
381	77	12	292	54.08	27.30	26.78
382	77	12	293	54.27	27.40	26.87
383	77	12	294	54.46	27.49	26.97
384	77	12	295	54.65	27.59	27.06
385	77	12	296	54.83	27.68	27.15
386	77	12	297	55.02	27.77	27.25
387	77	12	298	55.21	27.87	27.34
388	77	12	299	55.39	27.96	27.43
389	77	12	300	55.59	28.06	27.53
390	77	12	301	55.77	28.15	27.62
391	77	12	302	55.95	28.24	27.71
392	77	12	303	56.14	28.34	27.80
393	77	12	304	56.33	28.43	27.90
394	77	12	305	56.52	28.53	27.99
395	77	12	306	56.70	28.62	28.08
396	77	12	307	56.89	28.71	28.18
397	77	12	308	57.08	28.81	28.27
398	77	12	309	57.26	28.90	28.36
399	77	12	310	57.46	29.00	28.46
400	77	12	311	57.64	29.09	28.55
401	77	12	312	57.82	29.18	28.64
402	77	12	313	58.01	29.28	28.73
403	77	12	314	58.20	29.37	28.83
404	77	12	315	58.39	29.47	28.92
405	77	12	316	58.57	29.56	29.01
406	77	12	317	58.76	29.65	29.11
407	77	12	318	58.95	29.75	29.20
408	77	12	319	59.13	29.84	29.29
409	77	12	320	59.33	29.94	29.39
410	77	12	321	59.51	30.03	29.48
411	77	12	322	59.69	30.12	29.57
412	77	12	323	59.88	30.22	29.66
413	77	12	324	60.07	30.31	29.76
414	77	12	325	60.26	30.41	29.85
415	77	12	326	60.44	30.50	29.94
416	77	12	327	60.63	30.59	30.04
417	77	12	328	60.82	30.69	30.13
418	77	12	329	61.00	30.78	30.22
419	77	12	330	61.20	30.88	30.32
420	77	12	331	61.38	30.97	30.41
421	77	12	332	61.56	31.06	30.50
422	77	12	333	61.75	31.16	30.59
423	77	12	334	61.94	31.25	30.69
424	77	12	335	62.13	31.35	30.78
425	77	12	336	62.31	31.44	30.87
426	77	12	337	62.50	31.53	30.97
427	77	12	338	62.69	31.63	31.06
428	77	12	339	62.87	31.72	31.15
429	77	12	340	63.07	31.82	31.25
430	77	12	341	63.25	31.91	31.34
431	77	12	342	63.43	32.00	31.43

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
432	77	12	343	63.62	32.10	31.52
433	77	12	344	63.81	32.19	31.62
434	77	12	345	64.00	32.29	31.71
435	77	12	346	64.18	32.38	31.80
436	77	12	347	64.37	32.47	31.90
437	77	12	348	64.56	32.57	31.99
438	77	12	349	64.74	32.66	32.08
439	77	12	350	64.94	32.76	32.18
440	77	12	351	65.12	32.85	32.27
441	77	12	352	65.30	32.94	32.36
442	77	12	353	65.49	33.04	32.45
443	77	12	354	65.68	33.13	32.55
444	77	12	355	65.87	33.23	32.64
445	77	12	356	66.05	33.32	32.73
446	77	12	357	66.24	33.41	32.83
447	77	12	358	66.43	33.51	32.92
448	77	12	359	66.61	33.60	33.01
449	77	12	360	66.81	33.70	33.11
450	77	12	361	66.99	33.79	33.20
451	77	12	362	67.17	33.88	33.29
452	77	12	363	67.36	33.98	33.38
453	77	12	364	67.55	34.07	33.48
454	77	12	365	67.74	34.17	33.57
455	77	12	366	67.92	34.26	33.66
456	77	12	367	68.11	34.35	33.76
457	77	12	368	68.30	34.45	33.85
458	77	12	369	68.48	34.54	33.94
459	77	12	370	68.68	34.64	34.04
460	77	12	371	68.86	34.73	34.13
461	77	12	372	69.04	34.82	34.22
462	77	12	373	69.23	34.92	34.31
463	77	12	374	69.42	35.01	34.41
464	77	12	375	69.61	35.11	34.50
465	77	12	376	69.79	35.20	34.59
466	77	12	377	69.98	35.29	34.69
467	77	12	378	70.17	35.39	34.78
468	77	12	379	70.35	35.48	34.87
469	77	12	380	70.55	35.58	34.97
470	77	12	381	70.73	35.67	35.06
471	77	12	382	70.91	35.76	35.15
472	77	12	383	71.10	35.86	35.24
473	77	12	384	71.29	35.95	35.34
474	77	12	385	71.48	36.05	35.43
475	77	12	386	71.66	36.14	35.52
476	77	12	387	71.85	36.23	35.62
477	77	12	388	72.04	36.33	35.71
478	77	12	389	72.22	36.42	35.80
479	77	12	390	72.42	36.52	35.90
480	77	12	391	72.60	36.61	35.99
481	77	12	392	72.78	36.70	36.08
482	77	12	393	72.97	36.80	36.17
483	77	12	394	73.16	36.89	36.27
484	77	12	395	73.35	36.99	36.36
485	77	12	396	73.53	37.08	36.45
486	77	12	397	73.72	37.17	36.55

▼ 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
487	77	12	398	73.91	37.27	36.64
488	77	12	399	74.09	37.36	36.73
489	77	12	400	74.29	37.46	36.83
490	77	12	401	74.47	37.55	36.92
491	77	12	402	74.65	37.64	37.01
492	77	12	403	74.84	37.74	37.10
493	77	12	404	75.03	37.83	37.20
494	77	12	405	75.22	37.93	37.29
495	77	12	406	75.40	38.02	37.38
496	77	12	407	75.59	38.11	37.48
497	77	12	408	75.78	38.21	37.57
498	77	12	409	75.96	38.30	37.66
499	77	12	410	76.16	38.40	37.76
500	77	12	411	76.34	38.49	37.85
501	77	12	412	76.52	38.58	37.94
502	77	12	413	76.71	38.68	38.03
503	77	12	414	76.90	38.77	38.13
504	77	12	415	77.09	38.87	38.22
505	77	12	416	77.27	38.96	38.31
506	77	12	417	77.46	39.05	38.41
507	77	12	418	77.65	39.15	38.50
508	77	12	419	77.83	39.24	38.59
509	77	12	420	78.03	39.34	38.69
510	77	12	421	78.21	39.43	38.78
511	77	12	422	78.39	39.52	38.87
512	77	12	423	78.58	39.62	38.96
513	77	12	424	78.77	39.71	39.06
514	77	12	425	78.96	39.81	39.15
515	77	12	426	79.14	39.90	39.24
516	77	12	427	79.33	39.99	39.34
517	77	12	428	79.52	40.09	39.43
518	77	12	429	79.70	40.18	39.52
519	77	12	430	79.90	40.28	39.62
520	77	12	431	80.08	40.37	39.71
521	77	12	432	80.26	40.46	39.80
522	77	12	433	80.45	40.56	39.89
523	77	12	434	80.64	40.65	39.99
524	77	12	435	80.83	40.75	40.08
525	77	12	436	81.01	40.84	40.17
526	77	12	437	81.20	40.93	40.27
527	77	12	438	81.39	41.03	40.36
528	77	12	439	81.57	41.12	40.45
529	77	12	440	81.77	41.22	40.55
530	77	12	441	81.95	41.31	40.64
531	77	12	442	82.13	41.40	40.73
532	77	12	443	82.32	41.50	40.82
533	77	12	444	82.51	41.59	40.92
534	77	12	445	82.70	41.69	41.01
535	77	12	446	82.88	41.78	41.10
536	77	12	447	83.07	41.87	41.20
537	77	12	448	83.26	41.97	41.29
538	77	12	449	83.44	42.06	41.38
539	77	12	450	83.64	42.16	41.48
540	77	12	451	83.82	42.25	41.57
541	77	12	452	84.00	42.34	41.66

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
542	77	12	453	84.19	42.44	41.75
543	77	12	454	84.38	42.53	41.85
544	77	12	455	84.57	42.63	41.94
545	77	12	456	84.75	42.72	42.03
546	77	12	457	84.94	42.81	42.13
547	77	12	458	85.13	42.91	42.22
548	77	12	459	85.31	43.00	42.31
549	77	12	460	85.51	43.10	42.41
550	77	12	461	85.69	43.19	42.50
551	77	12	462	85.87	43.28	42.59
552	77	12	463	86.06	43.38	42.68
553	77	12	464	86.25	43.47	42.78
554	77	12	465	86.44	43.57	42.87
555	77	12	466	86.62	43.66	42.96
556	77	12	467	86.81	43.75	43.06
557	77	12	468	87.00	43.85	43.15
558	77	12	469	87.18	43.94	43.24
559	77	12	470	87.38	44.04	43.34
560	77	12	471	87.56	44.13	43.43
561	77	12	472	87.74	44.22	43.52
562	77	12	473	87.93	44.32	43.61
563	77	12	474	88.12	44.41	43.71
564	77	12	475	88.31	44.51	43.80
565	77	12	476	88.49	44.60	43.89
566	77	12	477	88.68	44.69	43.99
567	77	12	478	88.87	44.79	44.08
568	77	12	479	89.05	44.88	44.17
569	77	12	480	89.25	44.98	44.27
570	77	12	481	89.43	45.07	44.36
571	77	12	482	89.61	45.16	44.45
572	77	12	483	89.80	45.26	44.54
573	77	12	484	89.99	45.35	44.64
574	77	12	485	90.18	45.45	44.73
575	77	12	486	90.36	45.54	44.82
576	77	12	487	90.55	45.63	44.92
577	77	12	488	90.74	45.73	45.01
578	77	12	489	90.92	45.82	45.10
579	77	12	490	91.12	45.92	45.20
580	77	12	491	91.30	46.01	45.29
581	77	12	492	91.48	46.10	45.38
582	77	12	493	91.67	46.20	45.47
583	77	12	494	91.86	46.29	45.57
584	77	12	495	92.05	46.39	45.66
585	77	12	496	92.23	46.48	45.75
586	77	12	497	92.42	46.57	45.85
587	77	12	498	92.61	46.67	45.94
588	77	12	499	92.79	46.76	46.03
589	77	12	500	92.99	46.86	46.13
590	77	12	501	93.17	46.95	46.22
591	77	12	502	93.35	47.04	46.31
592	77	12	503	93.54	47.14	46.40
593	77	12	504	93.73	47.23	46.50
594	77	12	505	93.92	47.33	46.59
595	77	12	506	94.01	47.37	46.64

If the employee's gross pay is over £595, go to page 71

Monthly table for Contracted-out Salary Related standard rate contributions for use from 6 April 2003 to 5 April 2004

Table
letter **D**

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State Pension Age (65 for men, 60 for women).

Do not use this table for

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

- employees contracted-out in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions working Sheet, form P11 or substitute

- enter 'D' 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 71.

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 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	R 0.31	0.00	R 0.31
342	334	8	0	R 0.51	0.00	R 0.51
346	334	12	0	R 0.71	0.00	R 0.71
350	334	16	0	R 0.92	0.00	R 0.92
354	334	20	0	R 1.12	0.00	R 1.12
358	334	24	0	R 1.33	0.00	R 1.33
362	334	28	0	R 1.53	0.00	R 1.53
366	334	32	0	R 1.73	0.00	R 1.73
370	334	36	0	R 1.94	0.00	R 1.94
374	334	40	0	R 2.14	0.00	R 2.14
378	334	44	0	R 2.35	0.00	R 2.35
382	334	48	0	R 2.52	0.00	R 2.52
385	334	51	0	R 2.60	0.00	R 2.60
386	334	51	1	R 2.04	0.00	R 2.04
390	334	51	5	R 1.29	0.00	R 1.29
394	334	51	9	R 0.55	0.21	R 0.76
398	334	51	13	0.20	0.59	R 0.39
402	334	51	17	0.96	0.97	R 0.01
406	334	51	21	1.70	1.34	0.36
410	334	51	25	2.45	1.72	0.73
414	334	51	29	3.19	2.09	1.10
418	334	51	33	3.94	2.47	1.47
422	334	51	37	4.70	2.85	1.85
426	334	51	41	5.44	3.22	2.22

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
430	334	51	45	6.19	3.60	2.59
434	334	51	49	6.93	3.97	2.96
438	334	51	53	7.68	4.35	3.33
442	334	51	57	8.44	4.73	3.71
446	334	51	61	9.18	5.10	4.08
450	334	51	65	9.93	5.48	4.45
454	334	51	69	10.67	5.85	4.82
458	334	51	73	11.42	6.23	5.19
462	334	51	77	12.18	6.61	5.57
466	334	51	81	12.92	6.98	5.94
470	334	51	85	13.67	7.36	6.31
474	334	51	89	14.41	7.73	6.68
478	334	51	93	15.16	8.11	7.05
482	334	51	97	15.92	8.49	7.43
486	334	51	101	16.66	8.86	7.80
490	334	51	105	17.41	9.24	8.17
494	334	51	109	18.15	9.61	8.54
498	334	51	113	18.90	9.99	8.91
502	334	51	117	19.66	10.37	9.29
506	334	51	121	20.40	10.74	9.66
510	334	51	125	21.15	11.12	10.03
514	334	51	129	21.89	11.49	10.40
518	334	51	133	22.64	11.87	10.77
522	334	51	137	23.40	12.25	11.15
526	334	51	141	24.14	12.62	11.52
530	334	51	145	24.89	13.00	11.89
534	334	51	149	25.63	13.37	12.26
538	334	51	153	26.38	13.75	12.63
542	334	51	157	27.14	14.13	13.01
546	334	51	161	27.88	14.50	13.38
550	334	51	165	28.63	14.88	13.75
554	334	51	169	29.37	15.25	14.12
558	334	51	173	30.12	15.63	14.49
562	334	51	177	30.88	16.01	14.87
566	334	51	181	31.62	16.38	15.24
570	334	51	185	32.37	16.76	15.61
574	334	51	189	33.11	17.13	15.98
578	334	51	193	33.86	17.51	16.35
582	334	51	197	34.62	17.89	16.73
586	334	51	201	35.36	18.26	17.10
590	334	51	205	36.11	18.64	17.47
594	334	51	209	36.85	19.01	17.84
598	334	51	213	37.60	19.39	18.21
602	334	51	217	38.36	19.77	18.59
606	334	51	221	39.10	20.14	18.96
610	334	51	225	39.85	20.52	19.33
614	334	51	229	40.59	20.89	19.70
618	334	51	233	41.34	21.27	20.07
622	334	51	237	42.10	21.65	20.45
626	334	51	241	42.84	22.02	20.82
630	334	51	245	43.59	22.40	21.19
634	334	51	249	44.33	22.77	21.56
638	334	51	253	45.08	23.15	21.93
642	334	51	257	45.84	23.53	22.31
646	334	51	261	46.58	23.90	22.68

▼ 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
650	334	51	265	47.33	24.28	23.05
654	334	51	269	48.07	24.65	23.42
658	334	51	273	48.82	25.03	23.79
662	334	51	277	49.58	25.41	24.17
666	334	51	281	50.32	25.78	24.54
670	334	51	285	51.07	26.16	24.91
674	334	51	289	51.81	26.53	25.28
678	334	51	293	52.56	26.91	25.65
682	334	51	297	53.32	27.29	26.03
686	334	51	301	54.06	27.66	26.40
690	334	51	305	54.81	28.04	26.77
694	334	51	309	55.55	28.41	27.14
698	334	51	313	56.30	28.79	27.51
702	334	51	317	57.06	29.17	27.89
706	334	51	321	57.80	29.54	28.26
710	334	51	325	58.55	29.92	28.63
714	334	51	329	59.29	30.29	29.00
718	334	51	333	60.04	30.67	29.37
722	334	51	337	60.80	31.05	29.75
726	334	51	341	61.54	31.42	30.12
730	334	51	345	62.29	31.80	30.49
734	334	51	349	63.03	32.17	30.86
738	334	51	353	63.78	32.55	31.23
742	334	51	357	64.54	32.93	31.61
746	334	51	361	65.28	33.30	31.98
750	334	51	365	66.03	33.68	32.35
754	334	51	369	66.77	34.05	32.72
758	334	51	373	67.52	34.43	33.09
762	334	51	377	68.28	34.81	33.47
766	334	51	381	69.02	35.18	33.84
770	334	51	385	69.77	35.56	34.21
774	334	51	389	70.51	35.93	34.58
778	334	51	393	71.26	36.31	34.95
782	334	51	397	72.02	36.69	35.33
786	334	51	401	72.76	37.06	35.70
790	334	51	405	73.51	37.44	36.07
794	334	51	409	74.25	37.81	36.44
798	334	51	413	75.00	38.19	36.81
802	334	51	417	75.76	38.57	37.19
806	334	51	421	76.50	38.94	37.56
810	334	51	425	77.25	39.32	37.93
814	334	51	429	77.99	39.69	38.30
818	334	51	433	78.74	40.07	38.67
822	334	51	437	79.50	40.45	39.05
826	334	51	441	80.24	40.82	39.42
830	334	51	445	80.99	41.20	39.79
834	334	51	449	81.73	41.57	40.16
838	334	51	453	82.48	41.95	40.53
842	334	51	457	83.24	42.33	40.91
846	334	51	461	83.98	42.70	41.28
850	334	51	465	84.73	43.08	41.65
854	334	51	469	85.47	43.45	42.02
858	334	51	473	86.22	43.83	42.39
862	334	51	477	86.98	44.21	42.77
866	334	51	481	87.72	44.58	43.14

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
870	334	51	485	88.47	44.96	43.51
874	334	51	489	89.21	45.33	43.88
878	334	51	493	89.96	45.71	44.25
882	334	51	497	90.72	46.09	44.63
886	334	51	501	91.46	46.46	45.00
890	334	51	505	92.21	46.84	45.37
894	334	51	509	92.95	47.21	45.74
898	334	51	513	93.70	47.59	46.11
902	334	51	517	94.46	47.97	46.49
906	334	51	521	95.20	48.34	46.86
910	334	51	525	95.95	48.72	47.23
914	334	51	529	96.69	49.09	47.60
918	334	51	533	97.44	49.47	47.97
922	334	51	537	98.20	49.85	48.35
926	334	51	541	98.94	50.22	48.72
930	334	51	545	99.69	50.60	49.09
934	334	51	549	100.43	50.97	49.46
938	334	51	553	101.18	51.35	49.83
942	334	51	557	101.94	51.73	50.21
946	334	51	561	102.68	52.10	50.58
950	334	51	565	103.43	52.48	50.95
954	334	51	569	104.17	52.85	51.32
958	334	51	573	104.92	53.23	51.69
962	334	51	577	105.68	53.61	52.07
966	334	51	581	106.42	53.98	52.44
970	334	51	585	107.17	54.36	52.81
974	334	51	589	107.91	54.73	53.18
978	334	51	593	108.66	55.11	53.55
982	334	51	597	109.42	55.49	53.93
986	334	51	601	110.16	55.86	54.30
990	334	51	605	110.91	56.24	54.67
994	334	51	609	111.65	56.61	55.04
998	334	51	613	112.40	56.99	55.41
1002	334	51	617	113.16	57.37	55.79
1006	334	51	621	113.90	57.74	56.16
1010	334	51	625	114.65	58.12	56.53
1014	334	51	629	115.39	58.49	56.90
1018	334	51	633	116.14	58.87	57.27
1022	334	51	637	116.90	59.25	57.65
1026	334	51	641	117.64	59.62	58.02
1030	334	51	645	118.39	60.00	58.39
1034	334	51	649	119.13	60.37	58.76
1038	334	51	653	119.88	60.75	59.13
1042	334	51	657	120.64	61.13	59.51
1046	334	51	661	121.38	61.50	59.88
1050	334	51	665	122.13	61.88	60.25
1054	334	51	669	122.87	62.25	60.62
1058	334	51	673	123.62	62.63	60.99
1062	334	51	677	124.38	63.01	61.37
1066	334	51	681	125.12	63.38	61.74
1070	334	51	685	125.87	63.76	62.11
1074	334	51	689	126.61	64.13	62.48
1078	334	51	693	127.36	64.51	62.85
1082	334	51	697	128.12	64.89	63.23
1086	334	51	701	128.86	65.26	63.60

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1090	334	51	705	129.61	65.64	63.97
1094	334	51	709	130.35	66.01	64.34
1098	334	51	713	131.10	66.39	64.71
1102	334	51	717	131.86	66.77	65.09
1106	334	51	721	132.60	67.14	65.46
1110	334	51	725	133.35	67.52	65.83
1114	334	51	729	134.09	67.89	66.20
1118	334	51	733	134.84	68.27	66.57
1122	334	51	737	135.60	68.65	66.95
1126	334	51	741	136.34	69.02	67.32
1130	334	51	745	137.09	69.40	67.69
1134	334	51	749	137.83	69.77	68.06
1138	334	51	753	138.58	70.15	68.43
1142	334	51	757	139.34	70.53	68.81
1146	334	51	761	140.08	70.90	69.18
1150	334	51	765	140.83	71.28	69.55
1154	334	51	769	141.57	71.65	69.92
1158	334	51	773	142.32	72.03	70.29
1162	334	51	777	143.08	72.41	70.67
1166	334	51	781	143.82	72.78	71.04
1170	334	51	785	144.57	73.16	71.41
1174	334	51	789	145.31	73.53	71.78
1178	334	51	793	146.06	73.91	72.15
1182	334	51	797	146.82	74.29	72.53
1186	334	51	801	147.56	74.66	72.90
1190	334	51	805	148.31	75.04	73.27
1194	334	51	809	149.05	75.41	73.64
1198	334	51	813	149.80	75.79	74.01
1202	334	51	817	150.56	76.17	74.39
1206	334	51	821	151.30	76.54	74.76
1210	334	51	825	152.05	76.92	75.13
1214	334	51	829	152.79	77.29	75.50
1218	334	51	833	153.54	77.67	75.87
1222	334	51	837	154.30	78.05	76.25
1226	334	51	841	155.04	78.42	76.62
1230	334	51	845	155.79	78.80	76.99
1234	334	51	849	156.53	79.17	77.36
1238	334	51	853	157.28	79.55	77.73
1242	334	51	857	158.04	79.93	78.11
1246	334	51	861	158.78	80.30	78.48
1250	334	51	865	159.53	80.68	78.85
1254	334	51	869	160.27	81.05	79.22
1258	334	51	873	161.02	81.43	79.59
1262	334	51	877	161.78	81.81	79.97
1266	334	51	881	162.52	82.18	80.34
1270	334	51	885	163.27	82.56	80.71
1274	334	51	889	164.01	82.93	81.08
1278	334	51	893	164.76	83.31	81.45
1282	334	51	897	165.52	83.69	81.83
1286	334	51	901	166.26	84.06	82.20
1290	334	51	905	167.01	84.44	82.57
1294	334	51	909	167.75	84.81	82.94
1298	334	51	913	168.50	85.19	83.31
1302	334	51	917	169.26	85.57	83.69
1306	334	51	921	170.00	85.94	84.06

Monthly table

Table
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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)	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
1310	334	51	925	170.75	86.32	84.43
1314	334	51	929	171.49	86.69	84.80
1318	334	51	933	172.24	87.07	85.17
1322	334	51	937	173.00	87.45	85.55
1326	334	51	941	173.74	87.82	85.92
1330	334	51	945	174.49	88.20	86.29
1334	334	51	949	175.23	88.57	86.66
1338	334	51	953	175.98	88.95	87.03
1342	334	51	957	176.74	89.33	87.41
1346	334	51	961	177.48	89.70	87.78
1350	334	51	965	178.23	90.08	88.15
1354	334	51	969	178.97	90.45	88.52
1358	334	51	973	179.72	90.83	88.89
1362	334	51	977	180.48	91.21	89.27
1366	334	51	981	181.22	91.58	89.64
1370	334	51	985	181.97	91.96	90.01
1374	334	51	989	182.71	92.33	90.38
1378	334	51	993	183.46	92.71	90.75
1382	334	51	997	184.22	93.09	91.13
1386	334	51	1001	184.96	93.46	91.50
1390	334	51	1005	185.71	93.84	91.87
1394	334	51	1009	186.45	94.21	92.24
1398	334	51	1013	187.20	94.59	92.61
1402	334	51	1017	187.96	94.97	92.99
1406	334	51	1021	188.70	95.34	93.36
1410	334	51	1025	189.45	95.72	93.73
1414	334	51	1029	190.19	96.09	94.10
1418	334	51	1033	190.94	96.47	94.47
1422	334	51	1037	191.70	96.85	94.85
1426	334	51	1041	192.44	97.22	95.22
1430	334	51	1045	193.19	97.60	95.59
1434	334	51	1049	193.93	97.97	95.96
1438	334	51	1053	194.68	98.35	96.33
1442	334	51	1057	195.44	98.73	96.71
1446	334	51	1061	196.18	99.10	97.08
1450	334	51	1065	196.93	99.48	97.45
1454	334	51	1069	197.67	99.85	97.82
1458	334	51	1073	198.42	100.23	98.19
1462	334	51	1077	199.18	100.61	98.57
1466	334	51	1081	199.92	100.98	98.94
1470	334	51	1085	200.67	101.36	99.31
1474	334	51	1089	201.41	101.73	99.68
1478	334	51	1093	202.16	102.11	100.05
1482	334	51	1097	202.92	102.49	100.43
1486	334	51	1101	203.66	102.86	100.80
1490	334	51	1105	204.41	103.24	101.17
1494	334	51	1109	205.15	103.61	101.54
1498	334	51	1113	205.90	103.99	101.91
1502	334	51	1117	206.66	104.37	102.29
1506	334	51	1121	207.40	104.74	102.66
1510	334	51	1125	208.15	105.12	103.03
1514	334	51	1129	208.89	105.49	103.40
1518	334	51	1133	209.64	105.87	103.77
1522	334	51	1137	210.40	106.25	104.15
1526	334	51	1141	211.14	106.62	104.52

▼ 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
1530	334	51	1145	211.89	107.00	104.89
1534	334	51	1149	212.63	107.37	105.26
1538	334	51	1153	213.38	107.75	105.63
1542	334	51	1157	214.14	108.13	106.01
1546	334	51	1161	214.88	108.50	106.38
1550	334	51	1165	215.63	108.88	106.75
1554	334	51	1169	216.37	109.25	107.12
1558	334	51	1173	217.12	109.63	107.49
1562	334	51	1177	217.88	110.01	107.87
1566	334	51	1181	218.62	110.38	108.24
1570	334	51	1185	219.37	110.76	108.61
1574	334	51	1189	220.11	111.13	108.98
1578	334	51	1193	220.86	111.51	109.35
1582	334	51	1197	221.62	111.89	109.73
1586	334	51	1201	222.36	112.26	110.10
1590	334	51	1205	223.11	112.64	110.47
1594	334	51	1209	223.85	113.01	110.84
1598	334	51	1213	224.60	113.39	111.21
1602	334	51	1217	225.36	113.77	111.59
1606	334	51	1221	226.10	114.14	111.96
1610	334	51	1225	226.85	114.52	112.33
1614	334	51	1229	227.59	114.89	112.70
1618	334	51	1233	228.34	115.27	113.07
1622	334	51	1237	229.10	115.65	113.45
1626	334	51	1241	229.84	116.02	113.82
1630	334	51	1245	230.59	116.40	114.19
1634	334	51	1249	231.33	116.77	114.56
1638	334	51	1253	232.08	117.15	114.93
1642	334	51	1257	232.84	117.53	115.31
1646	334	51	1261	233.58	117.90	115.68
1650	334	51	1265	234.33	118.28	116.05
1654	334	51	1269	235.07	118.65	116.42
1658	334	51	1273	235.82	119.03	116.79
1662	334	51	1277	236.58	119.41	117.17
1666	334	51	1281	237.32	119.78	117.54
1670	334	51	1285	238.07	120.16	117.91
1674	334	51	1289	238.81	120.53	118.28
1678	334	51	1293	239.56	120.91	118.65
1682	334	51	1297	240.32	121.29	119.03
1686	334	51	1301	241.06	121.66	119.40
1690	334	51	1305	241.81	122.04	119.77
1694	334	51	1309	242.55	122.41	120.14
1698	334	51	1313	243.30	122.79	120.51
1702	334	51	1317	244.06	123.17	120.89
1706	334	51	1321	244.80	123.54	121.26
1710	334	51	1325	245.55	123.92	121.63
1714	334	51	1329	246.29	124.29	122.00
1718	334	51	1333	247.04	124.67	122.37
1722	334	51	1337	247.80	125.05	122.75
1726	334	51	1341	248.54	125.42	123.12
1730	334	51	1345	249.29	125.80	123.49
1734	334	51	1349	250.03	126.17	123.86
1738	334	51	1353	250.78	126.55	124.23
1742	334	51	1357	251.54	126.93	124.61
1746	334	51	1361	252.28	127.30	124.98

Monthly table

Table
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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)	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
1750	334	51	1365	253.03	127.68	125.35
1754	334	51	1369	253.77	128.05	125.72
1758	334	51	1373	254.52	128.43	126.09
1762	334	51	1377	255.28	128.81	126.47
1766	334	51	1381	256.02	129.18	126.84
1770	334	51	1385	256.77	129.56	127.21
1774	334	51	1389	257.51	129.93	127.58
1778	334	51	1393	258.26	130.31	127.95
1782	334	51	1397	259.02	130.69	128.33
1786	334	51	1401	259.76	131.06	128.70
1790	334	51	1405	260.51	131.44	129.07
1794	334	51	1409	261.25	131.81	129.44
1798	334	51	1413	262.00	132.19	129.81
1802	334	51	1417	262.76	132.57	130.19
1806	334	51	1421	263.50	132.94	130.56
1810	334	51	1425	264.25	133.32	130.93
1814	334	51	1429	264.99	133.69	131.30
1818	334	51	1433	265.74	134.07	131.67
1822	334	51	1437	266.50	134.45	132.05
1826	334	51	1441	267.24	134.82	132.42
1830	334	51	1445	267.99	135.20	132.79
1834	334	51	1449	268.73	135.57	133.16
1838	334	51	1453	269.48	135.95	133.53
1842	334	51	1457	270.24	136.33	133.91
1846	334	51	1461	270.98	136.70	134.28
1850	334	51	1465	271.73	137.08	134.65
1854	334	51	1469	272.47	137.45	135.02
1858	334	51	1473	273.22	137.83	135.39
1862	334	51	1477	273.98	138.21	135.77
1866	334	51	1481	274.72	138.58	136.14
1870	334	51	1485	275.47	138.96	136.51
1874	334	51	1489	276.21	139.33	136.88
1878	334	51	1493	276.96	139.71	137.25
1882	334	51	1497	277.72	140.09	137.63
1886	334	51	1501	278.46	140.46	138.00
1890	334	51	1505	279.21	140.84	138.37
1894	334	51	1509	279.95	141.21	138.74
1898	334	51	1513	280.70	141.59	139.11
1902	334	51	1517	281.46	141.97	139.49
1906	334	51	1521	282.20	142.34	139.86
1910	334	51	1525	282.95	142.72	140.23
1914	334	51	1529	283.69	143.09	140.60
1918	334	51	1533	284.44	143.47	140.97
1922	334	51	1537	285.20	143.85	141.35
1926	334	51	1541	285.94	144.22	141.72
1930	334	51	1545	286.69	144.60	142.09
1934	334	51	1549	287.43	144.97	142.46
1938	334	51	1553	288.18	145.35	142.83
1942	334	51	1557	288.94	145.73	143.21
1946	334	51	1561	289.68	146.10	143.58
1950	334	51	1565	290.43	146.48	143.95
1954	334	51	1569	291.17	146.85	144.32
1958	334	51	1573	291.92	147.23	144.69
1962	334	51	1577	292.68	147.61	145.07
1966	334	51	1581	293.42	147.98	145.44

▼ 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
1970	334	51	1585	294.17	148.36	145.81
1974	334	51	1589	294.91	148.73	146.18
1978	334	51	1593	295.66	149.11	146.55
1982	334	51	1597	296.42	149.49	146.93
1986	334	51	1601	297.16	149.86	147.30
1990	334	51	1605	297.91	150.24	147.67
1994	334	51	1609	298.65	150.61	148.04
1998	334	51	1613	299.40	150.99	148.41
2002	334	51	1617	300.16	151.37	148.79
2006	334	51	1621	300.90	151.74	149.16
2010	334	51	1625	301.65	152.12	149.53
2014	334	51	1629	302.39	152.49	149.90
2018	334	51	1633	303.14	152.87	150.27
2022	334	51	1637	303.90	153.25	150.65
2026	334	51	1641	304.64	153.62	151.02
2030	334	51	1645	305.39	154.00	151.39
2034	334	51	1649	306.13	154.37	151.76
2038	334	51	1653	306.88	154.75	152.13
2042	334	51	1657	307.64	155.13	152.51
2046	334	51	1661	308.38	155.50	152.88
2050	334	51	1665	309.13	155.88	153.25
2054	334	51	1669	309.87	156.25	153.62
2058	334	51	1673	310.62	156.63	153.99
2062	334	51	1677	311.38	157.01	154.37
2066	334	51	1681	312.12	157.38	154.74
2070	334	51	1685	312.87	157.76	155.11
2074	334	51	1689	313.61	158.13	155.48
2078	334	51	1693	314.36	158.51	155.85
2082	334	51	1697	315.12	158.89	156.23
2086	334	51	1701	315.86	159.26	156.60
2090	334	51	1705	316.61	159.64	156.97
2094	334	51	1709	317.35	160.01	157.34
2098	334	51	1713	318.10	160.39	157.71
2102	334	51	1717	318.86	160.77	158.09
2106	334	51	1721	319.60	161.14	158.46
2110	334	51	1725	320.35	161.52	158.83
2114	334	51	1729	321.09	161.89	159.20
2118	334	51	1733	321.84	162.27	159.57
2122	334	51	1737	322.60	162.65	159.95
2126	334	51	1741	323.34	163.02	160.32
2130	334	51	1745	324.09	163.40	160.69
2134	334	51	1749	324.83	163.77	161.06
2138	334	51	1753	325.58	164.15	161.43
2142	334	51	1757	326.34	164.53	161.81
2146	334	51	1761	327.08	164.90	162.18
2150	334	51	1765	327.83	165.28	162.55
2154	334	51	1769	328.57	165.65	162.92
2158	334	51	1773	329.32	166.03	163.29
2162	334	51	1777	330.08	166.41	163.67
2166	334	51	1781	330.82	166.78	164.04
2170	334	51	1785	331.57	167.16	164.41
2174	334	51	1789	332.31	167.53	164.78
2178	334	51	1793	333.06	167.91	165.15
2182	334	51	1797	333.82	168.29	165.53
2186	334	51	1801	334.56	168.66	165.90

Monthly table

Table
letter **D**

▼ 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
2190	334	51	1805	335.31	169.04	166.27
2194	334	51	1809	336.05	169.41	166.64
2198	334	51	1813	336.80	169.79	167.01
2202	334	51	1817	337.56	170.17	167.39
2206	334	51	1821	338.30	170.54	167.76
2210	334	51	1825	339.05	170.92	168.13
2214	334	51	1829	339.79	171.29	168.50
2218	334	51	1833	340.54	171.67	168.87
2222	334	51	1837	341.30	172.05	169.25
2226	334	51	1841	342.04	172.42	169.62
2230	334	51	1845	342.79	172.80	169.99
2234	334	51	1849	343.53	173.17	170.36
2238	334	51	1853	344.28	173.55	170.73
2242	334	51	1857	345.04	173.93	171.11
2246	334	51	1861	345.78	174.30	171.48
2250	334	51	1865	346.53	174.68	171.85
2254	334	51	1869	347.27	175.05	172.22
2258	334	51	1873	348.02	175.43	172.59
2262	334	51	1877	348.78	175.81	172.97
2266	334	51	1881	349.52	176.18	173.34
2270	334	51	1885	350.27	176.56	173.71
2274	334	51	1889	351.01	176.93	174.08
2278	334	51	1893	351.76	177.31	174.45
2282	334	51	1897	352.52	177.69	174.83
2286	334	51	1901	353.26	178.06	175.20
2290	334	51	1905	354.01	178.44	175.57
2294	334	51	1909	354.75	178.81	175.94
2298	334	51	1913	355.50	179.19	176.31
2302	334	51	1917	356.26	179.57	176.69
2306	334	51	1921	357.00	179.94	177.06
2310	334	51	1925	357.75	180.32	177.43
2314	334	51	1929	358.49	180.69	177.80
2318	334	51	1933	359.24	181.07	178.17
2322	334	51	1937	360.00	181.45	178.55
2326	334	51	1941	360.74	181.82	178.92
2330	334	51	1945	361.49	182.20	179.29
2334	334	51	1949	362.23	182.57	179.66
2338	334	51	1953	362.98	182.95	180.03
2342	334	51	1957	363.74	183.33	180.41
2346	334	51	1961	364.48	183.70	180.78
2350	334	51	1965	365.23	184.08	181.15
2354	334	51	1969	365.97	184.45	181.52
2358	334	51	1973	366.72	184.83	181.89
2362	334	51	1977	367.48	185.21	182.27
2366	334	51	1981	368.22	185.58	182.64
2370	334	51	1985	368.97	185.96	183.01
2374	334	51	1989	369.71	186.33	183.38
2378	334	51	1993	370.46	186.71	183.75
2382	334	51	1997	371.22	187.09	184.13
2386	334	51	2001	371.96	187.46	184.50
2390	334	51	2005	372.71	187.84	184.87
2394	334	51	2009	373.45	188.21	185.24
2398	334	51	2013	374.20	188.59	185.61
2402	334	51	2017	374.96	188.97	185.99
2406	334	51	2021	375.70	189.34	186.36

▼ 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
2410	334	51	2025	376.45	189.72	186.73
2414	334	51	2029	377.19	190.09	187.10
2418	334	51	2033	377.94	190.47	187.47
2422	334	51	2037	378.70	190.85	187.85
2426	334	51	2041	379.44	191.22	188.22
2430	334	51	2045	380.19	191.60	188.59
2434	334	51	2049	380.93	191.97	188.96
2438	334	51	2053	381.68	192.35	189.33
2442	334	51	2057	382.44	192.73	189.71
2446	334	51	2061	383.18	193.10	190.08
2450	334	51	2065	383.93	193.48	190.45
2454	334	51	2069	384.67	193.85	190.82
2458	334	51	2073	385.42	194.23	191.19
2462	334	51	2077	386.18	194.61	191.57
2466	334	51	2081	386.92	194.98	191.94
2470	334	51	2085	387.67	195.36	192.31
2474	334	51	2089	388.41	195.73	192.68
2478	334	51	2093	389.16	196.11	193.05
2482	334	51	2097	389.92	196.49	193.43
2486	334	51	2101	390.66	196.86	193.80
2490	334	51	2105	391.41	197.24	194.17
2494	334	51	2109	392.15	197.61	194.54
2498	334	51	2113	392.90	197.99	194.91
2502	334	51	2117	393.66	198.37	195.29
2506	334	51	2121	394.40	198.74	195.66
2510	334	51	2125	395.15	199.12	196.03
2514	334	51	2129	395.89	199.49	196.40
2518	334	51	2133	396.64	199.87	196.77
2522	334	51	2137	397.40	200.25	197.15
2526	334	51	2141	398.14	200.62	197.52
2530	334	51	2145	398.89	201.00	197.89
2534	334	51	2149	399.63	201.37	198.26
2538	334	51	2153	400.38	201.75	198.63
2542	334	51	2157	401.14	202.13	199.01
2546	334	51	2161	401.88	202.50	199.38
2550	334	51	2165	402.63	202.88	199.75
2554	334	51	2169	403.37	203.25	200.12
2558	334	51	2173	404.12	203.63	200.49
2562	334	51	2177	404.88	204.01	200.87
2566	334	51	2181	405.62	204.38	201.24
2570	334	51	2185	406.37	204.76	201.61
2574	334	51	2189	407.11	205.13	201.98
2578	334	51	2193	407.58	205.37	202.21
2579	334	51	2194	407.68	205.42	202.26

If the employee's gross pay is over £2579, go to page 71

Weekly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2003 to 5 April 2004

Table
letter **E**

Use this table for

married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for

- women aged 60 or over, see leaflet CA41
- women in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme for whom you hold form CA2700, see table L
- married women or widows in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute

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

If the 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 71.

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	R 0.05	0.00	R 0.05
79	77	2	0	R 0.09	0.00	R 0.09
80	77	3	0	R 0.12	0.00	R 0.12
81	77	4	0	R 0.16	0.00	R 0.16
82	77	5	0	R 0.19	0.00	R 0.19
83	77	6	0	R 0.23	0.00	R 0.23
84	77	7	0	R 0.26	0.00	R 0.26
85	77	8	0	R 0.30	0.00	R 0.30
86	77	9	0	R 0.33	0.00	R 0.33
87	77	10	0	R 0.37	0.00	R 0.37
88	77	11	0	R 0.40	0.00	R 0.40
89	77	12	0	R 0.42	0.00	R 0.42
90	77	12	1	R 0.21	0.07	R 0.28
91	77	12	2	R 0.07	0.12	R 0.19
92	77	12	3	0.07	0.17	R 0.10
93	77	12	4	0.22	0.22	0.00
94	77	12	5	0.36	0.27	0.09
95	77	12	6	0.49	0.31	0.18
96	77	12	7	0.64	0.36	0.28
97	77	12	8	0.78	0.41	0.37
98	77	12	9	0.92	0.46	0.46
99	77	12	10	1.07	0.51	0.56
100	77	12	11	1.21	0.56	0.65
101	77	12	12	1.35	0.61	0.74

▼ 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
102	77	12	13	1.48	0.65	0.83
103	77	12	14	1.63	0.70	0.93
104	77	12	15	1.77	0.75	1.02
105	77	12	16	1.91	0.80	1.11
106	77	12	17	2.06	0.85	1.21
107	77	12	18	2.20	0.90	1.30
108	77	12	19	2.33	0.94	1.39
109	77	12	20	2.48	0.99	1.49
110	77	12	21	2.62	1.04	1.58
111	77	12	22	2.76	1.09	1.67
112	77	12	23	2.90	1.14	1.76
113	77	12	24	3.05	1.19	1.86
114	77	12	25	3.19	1.24	1.95
115	77	12	26	3.32	1.28	2.04
116	77	12	27	3.47	1.33	2.14
117	77	12	28	3.61	1.38	2.23
118	77	12	29	3.75	1.43	2.32
119	77	12	30	3.90	1.48	2.42
120	77	12	31	4.04	1.53	2.51
121	77	12	32	4.18	1.58	2.60
122	77	12	33	4.31	1.62	2.69
123	77	12	34	4.46	1.67	2.79
124	77	12	35	4.60	1.72	2.88
125	77	12	36	4.74	1.77	2.97
126	77	12	37	4.89	1.82	3.07
127	77	12	38	5.03	1.87	3.16
128	77	12	39	5.16	1.91	3.25
129	77	12	40	5.31	1.96	3.35
130	77	12	41	5.45	2.01	3.44
131	77	12	42	5.59	2.06	3.53
132	77	12	43	5.73	2.11	3.62
133	77	12	44	5.88	2.16	3.72
134	77	12	45	6.02	2.21	3.81
135	77	12	46	6.15	2.25	3.90
136	77	12	47	6.30	2.30	4.00
137	77	12	48	6.44	2.35	4.09
138	77	12	49	6.58	2.40	4.18
139	77	12	50	6.73	2.45	4.28
140	77	12	51	6.87	2.50	4.37
141	77	12	52	7.01	2.55	4.46
142	77	12	53	7.14	2.59	4.55
143	77	12	54	7.29	2.64	4.65
144	77	12	55	7.43	2.69	4.74
145	77	12	56	7.57	2.74	4.83
146	77	12	57	7.72	2.79	4.93
147	77	12	58	7.86	2.84	5.02
148	77	12	59	7.99	2.88	5.11
149	77	12	60	8.14	2.93	5.21
150	77	12	61	8.28	2.98	5.30
151	77	12	62	8.42	3.03	5.39
152	77	12	63	8.56	3.08	5.48
153	77	12	64	8.71	3.13	5.58
154	77	12	65	8.85	3.18	5.67
155	77	12	66	8.98	3.22	5.76
156	77	12	67	9.13	3.27	5.86

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
157	77	12	68	9.27	3.32	5.95
158	77	12	69	9.41	3.37	6.04
159	77	12	70	9.56	3.42	6.14
160	77	12	71	9.70	3.47	6.23
161	77	12	72	9.84	3.52	6.32
162	77	12	73	9.97	3.56	6.41
163	77	12	74	10.12	3.61	6.51
164	77	12	75	10.26	3.66	6.60
165	77	12	76	10.40	3.71	6.69
166	77	12	77	10.55	3.76	6.79
167	77	12	78	10.69	3.81	6.88
168	77	12	79	10.82	3.85	6.97
169	77	12	80	10.97	3.90	7.07
170	77	12	81	11.11	3.95	7.16
171	77	12	82	11.25	4.00	7.25
172	77	12	83	11.39	4.05	7.34
173	77	12	84	11.54	4.10	7.44
174	77	12	85	11.68	4.15	7.53
175	77	12	86	11.81	4.19	7.62
176	77	12	87	11.96	4.24	7.72
177	77	12	88	12.10	4.29	7.81
178	77	12	89	12.24	4.34	7.90
179	77	12	90	12.39	4.39	8.00
180	77	12	91	12.53	4.44	8.09
181	77	12	92	12.67	4.49	8.18
182	77	12	93	12.80	4.53	8.27
183	77	12	94	12.95	4.58	8.37
184	77	12	95	13.09	4.63	8.46
185	77	12	96	13.23	4.68	8.55
186	77	12	97	13.38	4.73	8.65
187	77	12	98	13.52	4.78	8.74
188	77	12	99	13.65	4.82	8.83
189	77	12	100	13.80	4.87	8.93
190	77	12	101	13.94	4.92	9.02
191	77	12	102	14.08	4.97	9.11
192	77	12	103	14.22	5.02	9.20
193	77	12	104	14.37	5.07	9.30
194	77	12	105	14.51	5.12	9.39
195	77	12	106	14.64	5.16	9.48
196	77	12	107	14.79	5.21	9.58
197	77	12	108	14.93	5.26	9.67
198	77	12	109	15.07	5.31	9.76
199	77	12	110	15.22	5.36	9.86
200	77	12	111	15.36	5.41	9.95
201	77	12	112	15.50	5.46	10.04
202	77	12	113	15.63	5.50	10.13
203	77	12	114	15.78	5.55	10.23
204	77	12	115	15.92	5.60	10.32
205	77	12	116	16.06	5.65	10.41
206	77	12	117	16.21	5.70	10.51
207	77	12	118	16.35	5.75	10.60
208	77	12	119	16.48	5.79	10.69
209	77	12	120	16.63	5.84	10.79
210	77	12	121	16.77	5.89	10.88
211	77	12	122	16.91	5.94	10.97

▼ 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
212	77	12	123	17.05	5.99	11.06
213	77	12	124	17.20	6.04	11.16
214	77	12	125	17.34	6.09	11.25
215	77	12	126	17.47	6.13	11.34
216	77	12	127	17.62	6.18	11.44
217	77	12	128	17.76	6.23	11.53
218	77	12	129	17.90	6.28	11.62
219	77	12	130	18.05	6.33	11.72
220	77	12	131	18.19	6.38	11.81
221	77	12	132	18.33	6.43	11.90
222	77	12	133	18.46	6.47	11.99
223	77	12	134	18.61	6.52	12.09
224	77	12	135	18.75	6.57	12.18
225	77	12	136	18.89	6.62	12.27
226	77	12	137	19.04	6.67	12.37
227	77	12	138	19.18	6.72	12.46
228	77	12	139	19.31	6.76	12.55
229	77	12	140	19.46	6.81	12.65
230	77	12	141	19.60	6.86	12.74
231	77	12	142	19.74	6.91	12.83
232	77	12	143	19.88	6.96	12.92
233	77	12	144	20.03	7.01	13.02
234	77	12	145	20.17	7.06	13.11
235	77	12	146	20.30	7.10	13.20
236	77	12	147	20.45	7.15	13.30
237	77	12	148	20.59	7.20	13.39
238	77	12	149	20.73	7.25	13.48
239	77	12	150	20.88	7.30	13.58
240	77	12	151	21.02	7.35	13.67
241	77	12	152	21.16	7.40	13.76
242	77	12	153	21.29	7.44	13.85
243	77	12	154	21.44	7.49	13.95
244	77	12	155	21.58	7.54	14.04
245	77	12	156	21.72	7.59	14.13
246	77	12	157	21.87	7.64	14.23
247	77	12	158	22.01	7.69	14.32
248	77	12	159	22.14	7.73	14.41
249	77	12	160	22.29	7.78	14.51
250	77	12	161	22.43	7.83	14.60
251	77	12	162	22.57	7.88	14.69
252	77	12	163	22.71	7.93	14.78
253	77	12	164	22.86	7.98	14.88
254	77	12	165	23.00	8.03	14.97
255	77	12	166	23.13	8.07	15.06
256	77	12	167	23.28	8.12	15.16
257	77	12	168	23.42	8.17	15.25
258	77	12	169	23.56	8.22	15.34
259	77	12	170	23.71	8.27	15.44
260	77	12	171	23.85	8.32	15.53
261	77	12	172	23.99	8.37	15.62
262	77	12	173	24.12	8.41	15.71
263	77	12	174	24.27	8.46	15.81
264	77	12	175	24.41	8.51	15.90
265	77	12	176	24.55	8.56	15.99
266	77	12	177	24.70	8.61	16.09

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
267	77	12	178	24.84	8.66	16.18
268	77	12	179	24.97	8.70	16.27
269	77	12	180	25.12	8.75	16.37
270	77	12	181	25.26	8.80	16.46
271	77	12	182	25.40	8.85	16.55
272	77	12	183	25.54	8.90	16.64
273	77	12	184	25.69	8.95	16.74
274	77	12	185	25.83	9.00	16.83
275	77	12	186	25.96	9.04	16.92
276	77	12	187	26.11	9.09	17.02
277	77	12	188	26.25	9.14	17.11
278	77	12	189	26.39	9.19	17.20
279	77	12	190	26.54	9.24	17.30
280	77	12	191	26.68	9.29	17.39
281	77	12	192	26.82	9.34	17.48
282	77	12	193	26.95	9.38	17.57
283	77	12	194	27.10	9.43	17.67
284	77	12	195	27.24	9.48	17.76
285	77	12	196	27.38	9.53	17.85
286	77	12	197	27.53	9.58	17.95
287	77	12	198	27.67	9.63	18.04
288	77	12	199	27.80	9.67	18.13
289	77	12	200	27.95	9.72	18.23
290	77	12	201	28.09	9.77	18.32
291	77	12	202	28.23	9.82	18.41
292	77	12	203	28.37	9.87	18.50
293	77	12	204	28.52	9.92	18.60
294	77	12	205	28.66	9.97	18.69
295	77	12	206	28.79	10.01	18.78
296	77	12	207	28.94	10.06	18.88
297	77	12	208	29.08	10.11	18.97
298	77	12	209	29.22	10.16	19.06
299	77	12	210	29.37	10.21	19.16
300	77	12	211	29.51	10.26	19.25
301	77	12	212	29.65	10.31	19.34
302	77	12	213	29.78	10.35	19.43
303	77	12	214	29.93	10.40	19.53
304	77	12	215	30.07	10.45	19.62
305	77	12	216	30.21	10.50	19.71
306	77	12	217	30.36	10.55	19.81
307	77	12	218	30.50	10.60	19.90
308	77	12	219	30.63	10.64	19.99
309	77	12	220	30.78	10.69	20.09
310	77	12	221	30.92	10.74	20.18
311	77	12	222	31.06	10.79	20.27
312	77	12	223	31.20	10.84	20.36
313	77	12	224	31.35	10.89	20.46
314	77	12	225	31.49	10.94	20.55
315	77	12	226	31.62	10.98	20.64
316	77	12	227	31.77	11.03	20.74
317	77	12	228	31.91	11.08	20.83
318	77	12	229	32.05	11.13	20.92
319	77	12	230	32.20	11.18	21.02
320	77	12	231	32.34	11.23	21.11
321	77	12	232	32.48	11.28	21.20

▼ 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
322	77	12	233	32.61	11.32	21.29
323	77	12	234	32.76	11.37	21.39
324	77	12	235	32.90	11.42	21.48
325	77	12	236	33.04	11.47	21.57
326	77	12	237	33.19	11.52	21.67
327	77	12	238	33.33	11.57	21.76
328	77	12	239	33.46	11.61	21.85
329	77	12	240	33.61	11.66	21.95
330	77	12	241	33.75	11.71	22.04
331	77	12	242	33.89	11.76	22.13
332	77	12	243	34.03	11.81	22.22
333	77	12	244	34.18	11.86	22.32
334	77	12	245	34.32	11.91	22.41
335	77	12	246	34.45	11.95	22.50
336	77	12	247	34.60	12.00	22.60
337	77	12	248	34.74	12.05	22.69
338	77	12	249	34.88	12.10	22.78
339	77	12	250	35.03	12.15	22.88
340	77	12	251	35.17	12.20	22.97
341	77	12	252	35.31	12.25	23.06
342	77	12	253	35.44	12.29	23.15
343	77	12	254	35.59	12.34	23.25
344	77	12	255	35.73	12.39	23.34
345	77	12	256	35.87	12.44	23.43
346	77	12	257	36.02	12.49	23.53
347	77	12	258	36.16	12.54	23.62
348	77	12	259	36.29	12.58	23.71
349	77	12	260	36.44	12.63	23.81
350	77	12	261	36.58	12.68	23.90
351	77	12	262	36.72	12.73	23.99
352	77	12	263	36.86	12.78	24.08
353	77	12	264	37.01	12.83	24.18
354	77	12	265	37.15	12.88	24.27
355	77	12	266	37.28	12.92	24.36
356	77	12	267	37.43	12.97	24.46
357	77	12	268	37.57	13.02	24.55
358	77	12	269	37.71	13.07	24.64
359	77	12	270	37.86	13.12	24.74
360	77	12	271	38.00	13.17	24.83
361	77	12	272	38.14	13.22	24.92
362	77	12	273	38.27	13.26	25.01
363	77	12	274	38.42	13.31	25.11
364	77	12	275	38.56	13.36	25.20
365	77	12	276	38.70	13.41	25.29
366	77	12	277	38.85	13.46	25.39
367	77	12	278	38.99	13.51	25.48
368	77	12	279	39.12	13.55	25.57
369	77	12	280	39.27	13.60	25.67
370	77	12	281	39.41	13.65	25.76
371	77	12	282	39.55	13.70	25.85
372	77	12	283	39.69	13.75	25.94
373	77	12	284	39.84	13.80	26.04
374	77	12	285	39.98	13.85	26.13
375	77	12	286	40.11	13.89	26.22
376	77	12	287	40.26	13.94	26.32

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
377	77	12	288	40.40	13.99	26.41
378	77	12	289	40.54	14.04	26.50
379	77	12	290	40.69	14.09	26.60
380	77	12	291	40.83	14.14	26.69
381	77	12	292	40.97	14.19	26.78
382	77	12	293	41.10	14.23	26.87
383	77	12	294	41.25	14.28	26.97
384	77	12	295	41.39	14.33	27.06
385	77	12	296	41.53	14.38	27.15
386	77	12	297	41.68	14.43	27.25
387	77	12	298	41.82	14.48	27.34
388	77	12	299	41.95	14.52	27.43
389	77	12	300	42.10	14.57	27.53
390	77	12	301	42.24	14.62	27.62
391	77	12	302	42.38	14.67	27.71
392	77	12	303	42.52	14.72	27.80
393	77	12	304	42.67	14.77	27.90
394	77	12	305	42.81	14.82	27.99
395	77	12	306	42.94	14.86	28.08
396	77	12	307	43.09	14.91	28.18
397	77	12	308	43.23	14.96	28.27
398	77	12	309	43.37	15.01	28.36
399	77	12	310	43.52	15.06	28.46
400	77	12	311	43.66	15.11	28.55
401	77	12	312	43.80	15.16	28.64
402	77	12	313	43.93	15.20	28.73
403	77	12	314	44.08	15.25	28.83
404	77	12	315	44.22	15.30	28.92
405	77	12	316	44.36	15.35	29.01
406	77	12	317	44.51	15.40	29.11
407	77	12	318	44.65	15.45	29.20
408	77	12	319	44.78	15.49	29.29
409	77	12	320	44.93	15.54	29.39
410	77	12	321	45.07	15.59	29.48
411	77	12	322	45.21	15.64	29.57
412	77	12	323	45.35	15.69	29.66
413	77	12	324	45.50	15.74	29.76
414	77	12	325	45.64	15.79	29.85
415	77	12	326	45.77	15.83	29.94
416	77	12	327	45.92	15.88	30.04
417	77	12	328	46.06	15.93	30.13
418	77	12	329	46.20	15.98	30.22
419	77	12	330	46.35	16.03	30.32
420	77	12	331	46.49	16.08	30.41
421	77	12	332	46.63	16.13	30.50
422	77	12	333	46.76	16.17	30.59
423	77	12	334	46.91	16.22	30.69
424	77	12	335	47.05	16.27	30.78
425	77	12	336	47.19	16.32	30.87
426	77	12	337	47.34	16.37	30.97
427	77	12	338	47.48	16.42	31.06
428	77	12	339	47.61	16.46	31.15
429	77	12	340	47.76	16.51	31.25
430	77	12	341	47.90	16.56	31.34
431	77	12	342	48.04	16.61	31.43

▼ 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
432	77	12	343	48.18	16.66	31.52
433	77	12	344	48.33	16.71	31.62
434	77	12	345	48.47	16.76	31.71
435	77	12	346	48.60	16.80	31.80
436	77	12	347	48.75	16.85	31.90
437	77	12	348	48.89	16.90	31.99
438	77	12	349	49.03	16.95	32.08
439	77	12	350	49.18	17.00	32.18
440	77	12	351	49.32	17.05	32.27
441	77	12	352	49.46	17.10	32.36
442	77	12	353	49.59	17.14	32.45
443	77	12	354	49.74	17.19	32.55
444	77	12	355	49.88	17.24	32.64
445	77	12	356	50.02	17.29	32.73
446	77	12	357	50.17	17.34	32.83
447	77	12	358	50.31	17.39	32.92
448	77	12	359	50.44	17.43	33.01
449	77	12	360	50.59	17.48	33.11
450	77	12	361	50.73	17.53	33.20
451	77	12	362	50.87	17.58	33.29
452	77	12	363	51.01	17.63	33.38
453	77	12	364	51.16	17.68	33.48
454	77	12	365	51.30	17.73	33.57
455	77	12	366	51.43	17.77	33.66
456	77	12	367	51.58	17.82	33.76
457	77	12	368	51.72	17.87	33.85
458	77	12	369	51.86	17.92	33.94
459	77	12	370	52.01	17.97	34.04
460	77	12	371	52.15	18.02	34.13
461	77	12	372	52.29	18.07	34.22
462	77	12	373	52.42	18.11	34.31
463	77	12	374	52.57	18.16	34.41
464	77	12	375	52.71	18.21	34.50
465	77	12	376	52.85	18.26	34.59
466	77	12	377	53.00	18.31	34.69
467	77	12	378	53.14	18.36	34.78
468	77	12	379	53.27	18.40	34.87
469	77	12	380	53.42	18.45	34.97
470	77	12	381	53.56	18.50	35.06
471	77	12	382	53.70	18.55	35.15
472	77	12	383	53.84	18.60	35.24
473	77	12	384	53.99	18.65	35.34
474	77	12	385	54.13	18.70	35.43
475	77	12	386	54.26	18.74	35.52
476	77	12	387	54.41	18.79	35.62
477	77	12	388	54.55	18.84	35.71
478	77	12	389	54.69	18.89	35.80
479	77	12	390	54.84	18.94	35.90
480	77	12	391	54.98	18.99	35.99
481	77	12	392	55.12	19.04	36.08
482	77	12	393	55.25	19.08	36.17
483	77	12	394	55.40	19.13	36.27
484	77	12	395	55.54	19.18	36.36
485	77	12	396	55.68	19.23	36.45
486	77	12	397	55.83	19.28	36.55

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's 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
487	77	12	398	55.97	19.33	36.64
488	77	12	399	56.10	19.37	36.73
489	77	12	400	56.25	19.42	36.83
490	77	12	401	56.39	19.47	36.92
491	77	12	402	56.53	19.52	37.01
492	77	12	403	56.67	19.57	37.10
493	77	12	404	56.82	19.62	37.20
494	77	12	405	56.96	19.67	37.29
495	77	12	406	57.09	19.71	37.38
496	77	12	407	57.24	19.76	37.48
497	77	12	408	57.38	19.81	37.57
498	77	12	409	57.52	19.86	37.66
499	77	12	410	57.67	19.91	37.76
500	77	12	411	57.81	19.96	37.85
501	77	12	412	57.95	20.01	37.94
502	77	12	413	58.08	20.05	38.03
503	77	12	414	58.23	20.10	38.13
504	77	12	415	58.37	20.15	38.22
505	77	12	416	58.51	20.20	38.31
506	77	12	417	58.66	20.25	38.41
507	77	12	418	58.80	20.30	38.50
508	77	12	419	58.93	20.34	38.59
509	77	12	420	59.08	20.39	38.69
510	77	12	421	59.22	20.44	38.78
511	77	12	422	59.36	20.49	38.87
512	77	12	423	59.50	20.54	38.96
513	77	12	424	59.65	20.59	39.06
514	77	12	425	59.79	20.64	39.15
515	77	12	426	59.92	20.68	39.24
516	77	12	427	60.07	20.73	39.34
517	77	12	428	60.21	20.78	39.43
518	77	12	429	60.35	20.83	39.52
519	77	12	430	60.50	20.88	39.62
520	77	12	431	60.64	20.93	39.71
521	77	12	432	60.78	20.98	39.80
522	77	12	433	60.91	21.02	39.89
523	77	12	434	61.06	21.07	39.99
524	77	12	435	61.20	21.12	40.08
525	77	12	436	61.34	21.17	40.17
526	77	12	437	61.49	21.22	40.27
527	77	12	438	61.63	21.27	40.36
528	77	12	439	61.76	21.31	40.45
529	77	12	440	61.91	21.36	40.55
530	77	12	441	62.05	21.41	40.64
531	77	12	442	62.19	21.46	40.73
532	77	12	443	62.33	21.51	40.82
533	77	12	444	62.48	21.56	40.92
534	77	12	445	62.62	21.61	41.01
535	77	12	446	62.75	21.65	41.10
536	77	12	447	62.90	21.70	41.20
537	77	12	448	63.04	21.75	41.29
538	77	12	449	63.18	21.80	41.38
539	77	12	450	63.33	21.85	41.48
540	77	12	451	63.47	21.90	41.57
541	77	12	452	63.61	21.95	41.66

▼ 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
542	77	12	453	63.74	21.99	41.75
543	77	12	454	63.89	22.04	41.85
544	77	12	455	64.03	22.09	41.94
545	77	12	456	64.17	22.14	42.03
546	77	12	457	64.32	22.19	42.13
547	77	12	458	64.46	22.24	42.22
548	77	12	459	64.59	22.28	42.31
549	77	12	460	64.74	22.33	42.41
550	77	12	461	64.88	22.38	42.50
551	77	12	462	65.02	22.43	42.59
552	77	12	463	65.16	22.48	42.68
553	77	12	464	65.31	22.53	42.78
554	77	12	465	65.45	22.58	42.87
555	77	12	466	65.58	22.62	42.96
556	77	12	467	65.73	22.67	43.06
557	77	12	468	65.87	22.72	43.15
558	77	12	469	66.01	22.77	43.24
559	77	12	470	66.16	22.82	43.34
560	77	12	471	66.30	22.87	43.43
561	77	12	472	66.44	22.92	43.52
562	77	12	473	66.57	22.96	43.61
563	77	12	474	66.72	23.01	43.71
564	77	12	475	66.86	23.06	43.80
565	77	12	476	67.00	23.11	43.89
566	77	12	477	67.15	23.16	43.99
567	77	12	478	67.29	23.21	44.08
568	77	12	479	67.42	23.25	44.17
569	77	12	480	67.57	23.30	44.27
570	77	12	481	67.71	23.35	44.36
571	77	12	482	67.85	23.40	44.45
572	77	12	483	67.99	23.45	44.54
573	77	12	484	68.14	23.50	44.64
574	77	12	485	68.28	23.55	44.73
575	77	12	486	68.41	23.59	44.82
576	77	12	487	68.56	23.64	44.92
577	77	12	488	68.70	23.69	45.01
578	77	12	489	68.84	23.74	45.10
579	77	12	490	68.99	23.79	45.20
580	77	12	491	69.13	23.84	45.29
581	77	12	492	69.27	23.89	45.38
582	77	12	493	69.40	23.93	45.47
583	77	12	494	69.55	23.98	45.57
584	77	12	495	69.69	24.03	45.66
585	77	12	496	69.83	24.08	45.75
586	77	12	497	69.98	24.13	45.85
587	77	12	498	70.12	24.18	45.94
588	77	12	499	70.25	24.22	46.03
589	77	12	500	70.40	24.27	46.13
590	77	12	501	70.54	24.32	46.22
591	77	12	502	70.68	24.37	46.31
592	77	12	503	70.82	24.42	46.40
593	77	12	504	70.97	24.47	46.50
594	77	12	505	71.11	24.52	46.59
595	77	12	506	71.18	24.54	46.64

If the employee's gross pay is over £595, go to page 71

Monthly table for Contracted-out Salary Related reduced rate contributions for use from 6 April 2003 to 5 April 2004

Use this table for

married women or widows in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, and who have the right to pay reduced rate employee's contributions for whom you hold a valid certificate CA4139, CF383 or CF380A.

Do not use this table for

- women aged 60 or over, see leaflet CA41
- women in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme for whom you hold form CA2700, see table L
- married women or widows in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute

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

If the 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 71.

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 £ P	1e £ 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	R 0.21	0.00	R 0.21
342	334	8	0	R 0.35	0.00	R 0.35
346	334	12	0	R 0.49	0.00	R 0.49
350	334	16	0	R 0.63	0.00	R 0.63
354	334	20	0	R 0.77	0.00	R 0.77
358	334	24	0	R 0.91	0.00	R 0.91
362	334	28	0	R 1.05	0.00	R 1.05
366	334	32	0	R 1.19	0.00	R 1.19
370	334	36	0	R 1.33	0.00	R 1.33
374	334	40	0	R 1.47	0.00	R 1.47
378	334	44	0	R 1.61	0.00	R 1.61
382	334	48	0	R 1.73	0.00	R 1.73
385	334	51	0	R 1.78	0.00	R 1.78
386	334	51	1	R 1.36	0.14	R 1.50
390	334	51	5	R 0.79	0.34	R 1.13
394	334	51	9	R 0.23	0.53	R 0.76
398	334	51	13	0.34	0.73	R 0.39
402	334	51	17	0.91	0.92	R 0.01
406	334	51	21	1.47	1.11	0.36
410	334	51	25	2.04	1.31	0.73
414	334	51	29	2.60	1.50	1.10
418	334	51	33	3.17	1.70	1.47
422	334	51	37	3.74	1.89	1.85
426	334	51	41	4.30	2.08	2.22

▼ 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
430	334	51	45	4.87	2.28	2.59
434	334	51	49	5.43	2.47	2.96
438	334	51	53	6.00	2.67	3.33
442	334	51	57	6.57	2.86	3.71
446	334	51	61	7.13	3.05	4.08
450	334	51	65	7.70	3.25	4.45
454	334	51	69	8.26	3.44	4.82
458	334	51	73	8.83	3.64	5.19
462	334	51	77	9.40	3.83	5.57
466	334	51	81	9.96	4.02	5.94
470	334	51	85	10.53	4.22	6.31
474	334	51	89	11.09	4.41	6.68
478	334	51	93	11.66	4.61	7.05
482	334	51	97	12.23	4.80	7.43
486	334	51	101	12.79	4.99	7.80
490	334	51	105	13.36	5.19	8.17
494	334	51	109	13.92	5.38	8.54
498	334	51	113	14.49	5.58	8.91
502	334	51	117	15.06	5.77	9.29
506	334	51	121	15.62	5.96	9.66
510	334	51	125	16.19	6.16	10.03
514	334	51	129	16.75	6.35	10.40
518	334	51	133	17.32	6.55	10.77
522	334	51	137	17.89	6.74	11.15
526	334	51	141	18.45	6.93	11.52
530	334	51	145	19.02	7.13	11.89
534	334	51	149	19.58	7.32	12.26
538	334	51	153	20.15	7.52	12.63
542	334	51	157	20.72	7.71	13.01
546	334	51	161	21.28	7.90	13.38
550	334	51	165	21.85	8.10	13.75
554	334	51	169	22.41	8.29	14.12
558	334	51	173	22.98	8.49	14.49
562	334	51	177	23.55	8.68	14.87
566	334	51	181	24.11	8.87	15.24
570	334	51	185	24.68	9.07	15.61
574	334	51	189	25.24	9.26	15.98
578	334	51	193	25.81	9.46	16.35
582	334	51	197	26.38	9.65	16.73
586	334	51	201	26.94	9.84	17.10
590	334	51	205	27.51	10.04	17.47
594	334	51	209	28.07	10.23	17.84
598	334	51	213	28.64	10.43	18.21
602	334	51	217	29.21	10.62	18.59
606	334	51	221	29.77	10.81	18.96
610	334	51	225	30.34	11.01	19.33
614	334	51	229	30.90	11.20	19.70
618	334	51	233	31.47	11.40	20.07
622	334	51	237	32.04	11.59	20.45
626	334	51	241	32.60	11.78	20.82
630	334	51	245	33.17	11.98	21.19
634	334	51	249	33.73	12.17	21.56
638	334	51	253	34.30	12.37	21.93
642	334	51	257	34.87	12.56	22.31
646	334	51	261	35.43	12.75	22.68

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
650	334	51	265	36.00	12.95	23.05
654	334	51	269	36.56	13.14	23.42
658	334	51	273	37.13	13.34	23.79
662	334	51	277	37.70	13.53	24.17
666	334	51	281	38.26	13.72	24.54
670	334	51	285	38.83	13.92	24.91
674	334	51	289	39.39	14.11	25.28
678	334	51	293	39.96	14.31	25.65
682	334	51	297	40.53	14.50	26.03
686	334	51	301	41.09	14.69	26.40
690	334	51	305	41.66	14.89	26.77
694	334	51	309	42.22	15.08	27.14
698	334	51	313	42.79	15.28	27.51
702	334	51	317	43.36	15.47	27.89
706	334	51	321	43.92	15.66	28.26
710	334	51	325	44.49	15.86	28.63
714	334	51	329	45.05	16.05	29.00
718	334	51	333	45.62	16.25	29.37
722	334	51	337	46.19	16.44	29.75
726	334	51	341	46.75	16.63	30.12
730	334	51	345	47.32	16.83	30.49
734	334	51	349	47.88	17.02	30.86
738	334	51	353	48.45	17.22	31.23
742	334	51	357	49.02	17.41	31.61
746	334	51	361	49.58	17.60	31.98
750	334	51	365	50.15	17.80	32.35
754	334	51	369	50.71	17.99	32.72
758	334	51	373	51.28	18.19	33.09
762	334	51	377	51.85	18.38	33.47
766	334	51	381	52.41	18.57	33.84
770	334	51	385	52.98	18.77	34.21
774	334	51	389	53.54	18.96	34.58
778	334	51	393	54.11	19.16	34.95
782	334	51	397	54.68	19.35	35.33
786	334	51	401	55.24	19.54	35.70
790	334	51	405	55.81	19.74	36.07
794	334	51	409	56.37	19.93	36.44
798	334	51	413	56.94	20.13	36.81
802	334	51	417	57.51	20.32	37.19
806	334	51	421	58.07	20.51	37.56
810	334	51	425	58.64	20.71	37.93
814	334	51	429	59.20	20.90	38.30
818	334	51	433	59.77	21.10	38.67
822	334	51	437	60.34	21.29	39.05
826	334	51	441	60.90	21.48	39.42
830	334	51	445	61.47	21.68	39.79
834	334	51	449	62.03	21.87	40.16
838	334	51	453	62.60	22.07	40.53
842	334	51	457	63.17	22.26	40.91
846	334	51	461	63.73	22.45	41.28
850	334	51	465	64.30	22.65	41.65
854	334	51	469	64.86	22.84	42.02
858	334	51	473	65.43	23.04	42.39
862	334	51	477	66.00	23.23	42.77
866	334	51	481	66.56	23.42	43.14

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
870	334	51	485	67.13	23.62	43.51
874	334	51	489	67.69	23.81	43.88
878	334	51	493	68.26	24.01	44.25
882	334	51	497	68.83	24.20	44.63
886	334	51	501	69.39	24.39	45.00
890	334	51	505	69.96	24.59	45.37
894	334	51	509	70.52	24.78	45.74
898	334	51	513	71.09	24.98	46.11
902	334	51	517	71.66	25.17	46.49
906	334	51	521	72.22	25.36	46.86
910	334	51	525	72.79	25.56	47.23
914	334	51	529	73.35	25.75	47.60
918	334	51	533	73.92	25.95	47.97
922	334	51	537	74.49	26.14	48.35
926	334	51	541	75.05	26.33	48.72
930	334	51	545	75.62	26.53	49.09
934	334	51	549	76.18	26.72	49.46
938	334	51	553	76.75	26.92	49.83
942	334	51	557	77.32	27.11	50.21
946	334	51	561	77.88	27.30	50.58
950	334	51	565	78.45	27.50	50.95
954	334	51	569	79.01	27.69	51.32
958	334	51	573	79.58	27.89	51.69
962	334	51	577	80.15	28.08	52.07
966	334	51	581	80.71	28.27	52.44
970	334	51	585	81.28	28.47	52.81
974	334	51	589	81.84	28.66	53.18
978	334	51	593	82.41	28.86	53.55
982	334	51	597	82.98	29.05	53.93
986	334	51	601	83.54	29.24	54.30
990	334	51	605	84.11	29.44	54.67
994	334	51	609	84.67	29.63	55.04
998	334	51	613	85.24	29.83	55.41
1002	334	51	617	85.81	30.02	55.79
1006	334	51	621	86.37	30.21	56.16
1010	334	51	625	86.94	30.41	56.53
1014	334	51	629	87.50	30.60	56.90
1018	334	51	633	88.07	30.80	57.27
1022	334	51	637	88.64	30.99	57.65
1026	334	51	641	89.20	31.18	58.02
1030	334	51	645	89.77	31.38	58.39
1034	334	51	649	90.33	31.57	58.76
1038	334	51	653	90.90	31.77	59.13
1042	334	51	657	91.47	31.96	59.51
1046	334	51	661	92.03	32.15	59.88
1050	334	51	665	92.60	32.35	60.25
1054	334	51	669	93.16	32.54	60.62
1058	334	51	673	93.73	32.74	60.99
1062	334	51	677	94.30	32.93	61.37
1066	334	51	681	94.86	33.12	61.74
1070	334	51	685	95.43	33.32	62.11
1074	334	51	689	95.99	33.51	62.48
1078	334	51	693	96.56	33.71	62.85
1082	334	51	697	97.13	33.90	63.23
1086	334	51	701	97.69	34.09	63.60

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1090	334	51	705	98.26	34.29	63.97
1094	334	51	709	98.82	34.48	64.34
1098	334	51	713	99.39	34.68	64.71
1102	334	51	717	99.96	34.87	65.09
1106	334	51	721	100.52	35.06	65.46
1110	334	51	725	101.09	35.26	65.83
1114	334	51	729	101.65	35.45	66.20
1118	334	51	733	102.22	35.65	66.57
1122	334	51	737	102.79	35.84	66.95
1126	334	51	741	103.35	36.03	67.32
1130	334	51	745	103.92	36.23	67.69
1134	334	51	749	104.48	36.42	68.06
1138	334	51	753	105.05	36.62	68.43
1142	334	51	757	105.62	36.81	68.81
1146	334	51	761	106.18	37.00	69.18
1150	334	51	765	106.75	37.20	69.55
1154	334	51	769	107.31	37.39	69.92
1158	334	51	773	107.88	37.59	70.29
1162	334	51	777	108.45	37.78	70.67
1166	334	51	781	109.01	37.97	71.04
1170	334	51	785	109.58	38.17	71.41
1174	334	51	789	110.14	38.36	71.78
1178	334	51	793	110.71	38.56	72.15
1182	334	51	797	111.28	38.75	72.53
1186	334	51	801	111.84	38.94	72.90
1190	334	51	805	112.41	39.14	73.27
1194	334	51	809	112.97	39.33	73.64
1198	334	51	813	113.54	39.53	74.01
1202	334	51	817	114.11	39.72	74.39
1206	334	51	821	114.67	39.91	74.76
1210	334	51	825	115.24	40.11	75.13
1214	334	51	829	115.80	40.30	75.50
1218	334	51	833	116.37	40.50	75.87
1222	334	51	837	116.94	40.69	76.25
1226	334	51	841	117.50	40.88	76.62
1230	334	51	845	118.07	41.08	76.99
1234	334	51	849	118.63	41.27	77.36
1238	334	51	853	119.20	41.47	77.73
1242	334	51	857	119.77	41.66	78.11
1246	334	51	861	120.33	41.85	78.48
1250	334	51	865	120.90	42.05	78.85
1254	334	51	869	121.46	42.24	79.22
1258	334	51	873	122.03	42.44	79.59
1262	334	51	877	122.60	42.63	79.97
1266	334	51	881	123.16	42.82	80.34
1270	334	51	885	123.73	43.02	80.71
1274	334	51	889	124.29	43.21	81.08
1278	334	51	893	124.86	43.41	81.45
1282	334	51	897	125.43	43.60	81.83
1286	334	51	901	125.99	43.79	82.20
1290	334	51	905	126.56	43.99	82.57
1294	334	51	909	127.12	44.18	82.94
1298	334	51	913	127.69	44.38	83.31
1302	334	51	917	128.26	44.57	83.69
1306	334	51	921	128.82	44.76	84.06

▼ 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
1310	334	51	925	129.39	44.96	84.43
1314	334	51	929	129.95	45.15	84.80
1318	334	51	933	130.52	45.35	85.17
1322	334	51	937	131.09	45.54	85.55
1326	334	51	941	131.65	45.73	85.92
1330	334	51	945	132.22	45.93	86.29
1334	334	51	949	132.78	46.12	86.66
1338	334	51	953	133.35	46.32	87.03
1342	334	51	957	133.92	46.51	87.41
1346	334	51	961	134.48	46.70	87.78
1350	334	51	965	135.05	46.90	88.15
1354	334	51	969	135.61	47.09	88.52
1358	334	51	973	136.18	47.29	88.89
1362	334	51	977	136.75	47.48	89.27
1366	334	51	981	137.31	47.67	89.64
1370	334	51	985	137.88	47.87	90.01
1374	334	51	989	138.44	48.06	90.38
1378	334	51	993	139.01	48.26	90.75
1382	334	51	997	139.58	48.45	91.13
1386	334	51	1001	140.14	48.64	91.50
1390	334	51	1005	140.71	48.84	91.87
1394	334	51	1009	141.27	49.03	92.24
1398	334	51	1013	141.84	49.23	92.61
1402	334	51	1017	142.41	49.42	92.99
1406	334	51	1021	142.97	49.61	93.36
1410	334	51	1025	143.54	49.81	93.73
1414	334	51	1029	144.10	50.00	94.10
1418	334	51	1033	144.67	50.20	94.47
1422	334	51	1037	145.24	50.39	94.85
1426	334	51	1041	145.80	50.58	95.22
1430	334	51	1045	146.37	50.78	95.59
1434	334	51	1049	146.93	50.97	95.96
1438	334	51	1053	147.50	51.17	96.33
1442	334	51	1057	148.07	51.36	96.71
1446	334	51	1061	148.63	51.55	97.08
1450	334	51	1065	149.20	51.75	97.45
1454	334	51	1069	149.76	51.94	97.82
1458	334	51	1073	150.33	52.14	98.19
1462	334	51	1077	150.90	52.33	98.57
1466	334	51	1081	151.46	52.52	98.94
1470	334	51	1085	152.03	52.72	99.31
1474	334	51	1089	152.59	52.91	99.68
1478	334	51	1093	153.16	53.11	100.05
1482	334	51	1097	153.73	53.30	100.43
1486	334	51	1101	154.29	53.49	100.80
1490	334	51	1105	154.86	53.69	101.17
1494	334	51	1109	155.42	53.88	101.54
1498	334	51	1113	155.99	54.08	101.91
1502	334	51	1117	156.56	54.27	102.29
1506	334	51	1121	157.12	54.46	102.66
1510	334	51	1125	157.69	54.66	103.03
1514	334	51	1129	158.25	54.85	103.40
1518	334	51	1133	158.82	55.05	103.77
1522	334	51	1137	159.39	55.24	104.15
1526	334	51	1141	159.95	55.43	104.52

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1530	334	51	1145	160.52	55.63	104.89
1534	334	51	1149	161.08	55.82	105.26
1538	334	51	1153	161.65	56.02	105.63
1542	334	51	1157	162.22	56.21	106.01
1546	334	51	1161	162.78	56.40	106.38
1550	334	51	1165	163.35	56.60	106.75
1554	334	51	1169	163.91	56.79	107.12
1558	334	51	1173	164.48	56.99	107.49
1562	334	51	1177	165.05	57.18	107.87
1566	334	51	1181	165.61	57.37	108.24
1570	334	51	1185	166.18	57.57	108.61
1574	334	51	1189	166.74	57.76	108.98
1578	334	51	1193	167.31	57.96	109.35
1582	334	51	1197	167.88	58.15	109.73
1586	334	51	1201	168.44	58.34	110.10
1590	334	51	1205	169.01	58.54	110.47
1594	334	51	1209	169.57	58.73	110.84
1598	334	51	1213	170.14	58.93	111.21
1602	334	51	1217	170.71	59.12	111.59
1606	334	51	1221	171.27	59.31	111.96
1610	334	51	1225	171.84	59.51	112.33
1614	334	51	1229	172.40	59.70	112.70
1618	334	51	1233	172.97	59.90	113.07
1622	334	51	1237	173.54	60.09	113.45
1626	334	51	1241	174.10	60.28	113.82
1630	334	51	1245	174.67	60.48	114.19
1634	334	51	1249	175.23	60.67	114.56
1638	334	51	1253	175.80	60.87	114.93
1642	334	51	1257	176.37	61.06	115.31
1646	334	51	1261	176.93	61.25	115.68
1650	334	51	1265	177.50	61.45	116.05
1654	334	51	1269	178.06	61.64	116.42
1658	334	51	1273	178.63	61.84	116.79
1662	334	51	1277	179.20	62.03	117.17
1666	334	51	1281	179.76	62.22	117.54
1670	334	51	1285	180.33	62.42	117.91
1674	334	51	1289	180.89	62.61	118.28
1678	334	51	1293	181.46	62.81	118.65
1682	334	51	1297	182.03	63.00	119.03
1686	334	51	1301	182.59	63.19	119.40
1690	334	51	1305	183.16	63.39	119.77
1694	334	51	1309	183.72	63.58	120.14
1698	334	51	1313	184.29	63.78	120.51
1702	334	51	1317	184.86	63.97	120.89
1706	334	51	1321	185.42	64.16	121.26
1710	334	51	1325	185.99	64.36	121.63
1714	334	51	1329	186.55	64.55	122.00
1718	334	51	1333	187.12	64.75	122.37
1722	334	51	1337	187.69	64.94	122.75
1726	334	51	1341	188.25	65.13	123.12
1730	334	51	1345	188.82	65.33	123.49
1734	334	51	1349	189.38	65.52	123.86
1738	334	51	1353	189.95	65.72	124.23
1742	334	51	1357	190.52	65.91	124.61
1746	334	51	1361	191.08	66.10	124.98

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	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1750	334	51	1365	191.65	66.30	125.35
1754	334	51	1369	192.21	66.49	125.72
1758	334	51	1373	192.78	66.69	126.09
1762	334	51	1377	193.35	66.88	126.47
1766	334	51	1381	193.91	67.07	126.84
1770	334	51	1385	194.48	67.27	127.21
1774	334	51	1389	195.04	67.46	127.58
1778	334	51	1393	195.61	67.66	127.95
1782	334	51	1397	196.18	67.85	128.33
1786	334	51	1401	196.74	68.04	128.70
1790	334	51	1405	197.31	68.24	129.07
1794	334	51	1409	197.87	68.43	129.44
1798	334	51	1413	198.44	68.63	129.81
1802	334	51	1417	199.01	68.82	130.19
1806	334	51	1421	199.57	69.01	130.56
1810	334	51	1425	200.14	69.21	130.93
1814	334	51	1429	200.70	69.40	131.30
1818	334	51	1433	201.27	69.60	131.67
1822	334	51	1437	201.84	69.79	132.05
1826	334	51	1441	202.40	69.98	132.42
1830	334	51	1445	202.97	70.18	132.79
1834	334	51	1449	203.53	70.37	133.16
1838	334	51	1453	204.10	70.57	133.53
1842	334	51	1457	204.67	70.76	133.91
1846	334	51	1461	205.23	70.95	134.28
1850	334	51	1465	205.80	71.15	134.65
1854	334	51	1469	206.36	71.34	135.02
1858	334	51	1473	206.93	71.54	135.39
1862	334	51	1477	207.50	71.73	135.77
1866	334	51	1481	208.06	71.92	136.14
1870	334	51	1485	208.63	72.12	136.51
1874	334	51	1489	209.19	72.31	136.88
1878	334	51	1493	209.76	72.51	137.25
1882	334	51	1497	210.33	72.70	137.63
1886	334	51	1501	210.89	72.89	138.00
1890	334	51	1505	211.46	73.09	138.37
1894	334	51	1509	212.02	73.28	138.74
1898	334	51	1513	212.59	73.48	139.11
1902	334	51	1517	213.16	73.67	139.49
1906	334	51	1521	213.72	73.86	139.86
1910	334	51	1525	214.29	74.06	140.23
1914	334	51	1529	214.85	74.25	140.60
1918	334	51	1533	215.42	74.45	140.97
1922	334	51	1537	215.99	74.64	141.35
1926	334	51	1541	216.55	74.83	141.72
1930	334	51	1545	217.12	75.03	142.09
1934	334	51	1549	217.68	75.22	142.46
1938	334	51	1553	218.25	75.42	142.83
1942	334	51	1557	218.82	75.61	143.21
1946	334	51	1561	219.38	75.80	143.58
1950	334	51	1565	219.95	76.00	143.95
1954	334	51	1569	220.51	76.19	144.32
1958	334	51	1573	221.08	76.39	144.69
1962	334	51	1577	221.65	76.58	145.07
1966	334	51	1581	222.21	76.77	145.44

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1970	334	51	1585	222.78	76.97	145.81
1974	334	51	1589	223.34	77.16	146.18
1978	334	51	1593	223.91	77.36	146.55
1982	334	51	1597	224.48	77.55	146.93
1986	334	51	1601	225.04	77.74	147.30
1990	334	51	1605	225.61	77.94	147.67
1994	334	51	1609	226.17	78.13	148.04
1998	334	51	1613	226.74	78.33	148.41
2002	334	51	1617	227.31	78.52	148.79
2006	334	51	1621	227.87	78.71	149.16
2010	334	51	1625	228.44	78.91	149.53
2014	334	51	1629	229.00	79.10	149.90
2018	334	51	1633	229.57	79.30	150.27
2022	334	51	1637	230.14	79.49	150.65
2026	334	51	1641	230.70	79.68	151.02
2030	334	51	1645	231.27	79.88	151.39
2034	334	51	1649	231.83	80.07	151.76
2038	334	51	1653	232.40	80.27	152.13
2042	334	51	1657	232.97	80.46	152.51
2046	334	51	1661	233.53	80.65	152.88
2050	334	51	1665	234.10	80.85	153.25
2054	334	51	1669	234.66	81.04	153.62
2058	334	51	1673	235.23	81.24	153.99
2062	334	51	1677	235.80	81.43	154.37
2066	334	51	1681	236.36	81.62	154.74
2070	334	51	1685	236.93	81.82	155.11
2074	334	51	1689	237.49	82.01	155.48
2078	334	51	1693	238.06	82.21	155.85
2082	334	51	1697	238.63	82.40	156.23
2086	334	51	1701	239.19	82.59	156.60
2090	334	51	1705	239.76	82.79	156.97
2094	334	51	1709	240.32	82.98	157.34
2098	334	51	1713	240.89	83.18	157.71
2102	334	51	1717	241.46	83.37	158.09
2106	334	51	1721	242.02	83.56	158.46
2110	334	51	1725	242.59	83.76	158.83
2114	334	51	1729	243.15	83.95	159.20
2118	334	51	1733	243.72	84.15	159.57
2122	334	51	1737	244.29	84.34	159.95
2126	334	51	1741	244.85	84.53	160.32
2130	334	51	1745	245.42	84.73	160.69
2134	334	51	1749	245.98	84.92	161.06
2138	334	51	1753	246.55	85.12	161.43
2142	334	51	1757	247.12	85.31	161.81
2146	334	51	1761	247.68	85.50	162.18
2150	334	51	1765	248.25	85.70	162.55
2154	334	51	1769	248.81	85.89	162.92
2158	334	51	1773	249.38	86.09	163.29
2162	334	51	1777	249.95	86.28	163.67
2166	334	51	1781	250.51	86.47	164.04
2170	334	51	1785	251.08	86.67	164.41
2174	334	51	1789	251.64	86.86	164.78
2178	334	51	1793	252.21	87.06	165.15
2182	334	51	1797	252.78	87.25	165.53
2186	334	51	1801	253.34	87.44	165.90

▼ 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
2190	334	51	1805	253.91	87.64	166.27
2194	334	51	1809	254.47	87.83	166.64
2198	334	51	1813	255.04	88.03	167.01
2202	334	51	1817	255.61	88.22	167.39
2206	334	51	1821	256.17	88.41	167.76
2210	334	51	1825	256.74	88.61	168.13
2214	334	51	1829	257.30	88.80	168.50
2218	334	51	1833	257.87	89.00	168.87
2222	334	51	1837	258.44	89.19	169.25
2226	334	51	1841	259.00	89.38	169.62
2230	334	51	1845	259.57	89.58	169.99
2234	334	51	1849	260.13	89.77	170.36
2238	334	51	1853	260.70	89.97	170.73
2242	334	51	1857	261.27	90.16	171.11
2246	334	51	1861	261.83	90.35	171.48
2250	334	51	1865	262.40	90.55	171.85
2254	334	51	1869	262.96	90.74	172.22
2258	334	51	1873	263.53	90.94	172.59
2262	334	51	1877	264.10	91.13	172.97
2266	334	51	1881	264.66	91.32	173.34
2270	334	51	1885	265.23	91.52	173.71
2274	334	51	1889	265.79	91.71	174.08
2278	334	51	1893	266.36	91.91	174.45
2282	334	51	1897	266.93	92.10	174.83
2286	334	51	1901	267.49	92.29	175.20
2290	334	51	1905	268.06	92.49	175.57
2294	334	51	1909	268.62	92.68	175.94
2298	334	51	1913	269.19	92.88	176.31
2302	334	51	1917	269.76	93.07	176.69
2306	334	51	1921	270.32	93.26	177.06
2310	334	51	1925	270.89	93.46	177.43
2314	334	51	1929	271.45	93.65	177.80
2318	334	51	1933	272.02	93.85	178.17
2322	334	51	1937	272.59	94.04	178.55
2326	334	51	1941	273.15	94.23	178.92
2330	334	51	1945	273.72	94.43	179.29
2334	334	51	1949	274.28	94.62	179.66
2338	334	51	1953	274.85	94.82	180.03
2342	334	51	1957	275.42	95.01	180.41
2346	334	51	1961	275.98	95.20	180.78
2350	334	51	1965	276.55	95.40	181.15
2354	334	51	1969	277.11	95.59	181.52
2358	334	51	1973	277.68	95.79	181.89
2362	334	51	1977	278.25	95.98	182.27
2366	334	51	1981	278.81	96.17	182.64
2370	334	51	1985	279.38	96.37	183.01
2374	334	51	1989	279.94	96.56	183.38
2378	334	51	1993	280.51	96.76	183.75
2382	334	51	1997	281.08	96.95	184.13
2386	334	51	2001	281.64	97.14	184.50
2390	334	51	2005	282.21	97.34	184.87
2394	334	51	2009	282.77	97.53	185.24
2398	334	51	2013	283.34	97.73	185.61
2402	334	51	2017	283.91	97.92	185.99
2406	334	51	2021	284.47	98.11	186.36

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions payable	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
2410	334	51	2025	285.04	98.31	186.73
2414	334	51	2029	285.60	98.50	187.10
2418	334	51	2033	286.17	98.70	187.47
2422	334	51	2037	286.74	98.89	187.85
2426	334	51	2041	287.30	99.08	188.22
2430	334	51	2045	287.87	99.28	188.59
2434	334	51	2049	288.43	99.47	188.96
2438	334	51	2053	289.00	99.67	189.33
2442	334	51	2057	289.57	99.86	189.71
2446	334	51	2061	290.13	100.05	190.08
2450	334	51	2065	290.70	100.25	190.45
2454	334	51	2069	291.26	100.44	190.82
2458	334	51	2073	291.83	100.64	191.19
2462	334	51	2077	292.40	100.83	191.57
2466	334	51	2081	292.96	101.02	191.94
2470	334	51	2085	293.53	101.22	192.31
2474	334	51	2089	294.09	101.41	192.68
2478	334	51	2093	294.66	101.61	193.05
2482	334	51	2097	295.23	101.80	193.43
2486	334	51	2101	295.79	101.99	193.80
2490	334	51	2105	296.36	102.19	194.17
2494	334	51	2109	296.92	102.38	194.54
2498	334	51	2113	297.49	102.58	194.91
2502	334	51	2117	298.06	102.77	195.29
2506	334	51	2121	298.62	102.96	195.66
2510	334	51	2125	299.19	103.16	196.03
2514	334	51	2129	299.75	103.35	196.40
2518	334	51	2133	300.32	103.55	196.77
2522	334	51	2137	300.89	103.74	197.15
2526	334	51	2141	301.45	103.93	197.52
2530	334	51	2145	302.02	104.13	197.89
2534	334	51	2149	302.58	104.32	198.26
2538	334	51	2153	303.15	104.52	198.63
2542	334	51	2157	303.72	104.71	199.01
2546	334	51	2161	304.28	104.90	199.38
2550	334	51	2165	304.85	105.10	199.75
2554	334	51	2169	305.41	105.29	200.12
2558	334	51	2173	305.98	105.49	200.49
2562	334	51	2177	306.55	105.68	200.87
2566	334	51	2181	307.11	105.87	201.24
2570	334	51	2185	307.68	106.07	201.61
2574	334	51	2189	308.24	106.26	201.98
2578	334	51	2193	308.59	106.38	202.21
2579	334	51	2194	308.67	106.41	202.26

If the employee's gross pay is over £2579, go to page 71

Weekly table for Contracted-out Salary Related contributions where employee has deferment for use from 6 April 2003 to 5 April 2004

Table
letter **L**

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

Do not use this table for

- employees who are State pension age (65 for men, 60 for women) or over, see leaflet CA41
- employees in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme, or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'L' 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.

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 71.

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	R 0.07	0.00	R 0.07
79	77	2	0	R 0.13	0.00	R 0.13
80	77	3	0	R 0.18	0.00	R 0.18
81	77	4	0	R 0.23	0.00	R 0.23
82	77	5	0	R 0.28	0.00	R 0.28
83	77	6	0	R 0.33	0.00	R 0.33
84	77	7	0	R 0.38	0.00	R 0.38
85	77	8	0	R 0.44	0.00	R 0.44
86	77	9	0	R 0.48	0.00	R 0.48
87	77	10	0	R 0.54	0.00	R 0.54
88	77	11	0	R 0.58	0.00	R 0.58
89	77	12	0	R 0.61	0.00	R 0.61
90	77	12	1	R 0.46	0.00	R 0.46
91	77	12	2	R 0.36	0.00	R 0.36
92	77	12	3	R 0.26	0.00	R 0.26
93	77	12	4	R 0.15	0.00	R 0.15
94	77	12	5	R 0.05	0.00	R 0.05
95	77	12	6	0.05	0.00	0.05
96	77	12	7	0.16	0.00	0.16
97	77	12	8	0.26	0.00	0.26
98	77	12	9	0.36	0.00	0.36
99	77	12	10	0.47	0.00	0.47
100	77	12	11	0.57	0.00	0.57
101	77	12	12	0.67	0.00	0.67

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
102	77	12	13	0.77	0.00	0.77
103	77	12	14	0.88	0.00	0.88
104	77	12	15	0.98	0.00	0.98
105	77	12	16	1.08	0.00	1.08
106	77	12	17	1.19	0.00	1.19
107	77	12	18	1.29	0.00	1.29
108	77	12	19	1.39	0.00	1.39
109	77	12	20	1.50	0.01	1.49
110	77	12	21	1.60	0.02	1.58
111	77	12	22	1.70	0.03	1.67
112	77	12	23	1.80	0.04	1.76
113	77	12	24	1.91	0.05	1.86
114	77	12	25	2.01	0.06	1.95
115	77	12	26	2.11	0.07	2.04
116	77	12	27	2.22	0.08	2.14
117	77	12	28	2.32	0.09	2.23
118	77	12	29	2.42	0.10	2.32
119	77	12	30	2.53	0.11	2.42
120	77	12	31	2.63	0.12	2.51
121	77	12	32	2.73	0.13	2.60
122	77	12	33	2.83	0.14	2.69
123	77	12	34	2.94	0.15	2.79
124	77	12	35	3.04	0.16	2.88
125	77	12	36	3.14	0.17	2.97
126	77	12	37	3.25	0.18	3.07
127	77	12	38	3.35	0.19	3.16
128	77	12	39	3.45	0.20	3.25
129	77	12	40	3.56	0.21	3.35
130	77	12	41	3.66	0.22	3.44
131	77	12	42	3.76	0.23	3.53
132	77	12	43	3.86	0.24	3.62
133	77	12	44	3.97	0.25	3.72
134	77	12	45	4.07	0.26	3.81
135	77	12	46	4.17	0.27	3.90
136	77	12	47	4.28	0.28	4.00
137	77	12	48	4.38	0.29	4.09
138	77	12	49	4.48	0.30	4.18
139	77	12	50	4.59	0.31	4.28
140	77	12	51	4.69	0.32	4.37
141	77	12	52	4.79	0.33	4.46
142	77	12	53	4.89	0.34	4.55
143	77	12	54	5.00	0.35	4.65
144	77	12	55	5.10	0.36	4.74
145	77	12	56	5.20	0.37	4.83
146	77	12	57	5.31	0.38	4.93
147	77	12	58	5.41	0.39	5.02
148	77	12	59	5.51	0.40	5.11
149	77	12	60	5.62	0.41	5.21
150	77	12	61	5.72	0.42	5.30
151	77	12	62	5.82	0.43	5.39
152	77	12	63	5.92	0.44	5.48
153	77	12	64	6.03	0.45	5.58
154	77	12	65	6.13	0.46	5.67
155	77	12	66	6.23	0.47	5.76
156	77	12	67	6.34	0.48	5.86

▼ 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
157	77	12	68	6.44	0.49	5.95
158	77	12	69	6.54	0.50	6.04
159	77	12	70	6.65	0.51	6.14
160	77	12	71	6.75	0.52	6.23
161	77	12	72	6.85	0.53	6.32
162	77	12	73	6.95	0.54	6.41
163	77	12	74	7.06	0.55	6.51
164	77	12	75	7.16	0.56	6.60
165	77	12	76	7.26	0.57	6.69
166	77	12	77	7.37	0.58	6.79
167	77	12	78	7.47	0.59	6.88
168	77	12	79	7.57	0.60	6.97
169	77	12	80	7.68	0.61	7.07
170	77	12	81	7.78	0.62	7.16
171	77	12	82	7.88	0.63	7.25
172	77	12	83	7.98	0.64	7.34
173	77	12	84	8.09	0.65	7.44
174	77	12	85	8.19	0.66	7.53
175	77	12	86	8.29	0.67	7.62
176	77	12	87	8.40	0.68	7.72
177	77	12	88	8.50	0.69	7.81
178	77	12	89	8.60	0.70	7.90
179	77	12	90	8.71	0.71	8.00
180	77	12	91	8.81	0.72	8.09
181	77	12	92	8.91	0.73	8.18
182	77	12	93	9.01	0.74	8.27
183	77	12	94	9.12	0.75	8.37
184	77	12	95	9.22	0.76	8.46
185	77	12	96	9.32	0.77	8.55
186	77	12	97	9.43	0.78	8.65
187	77	12	98	9.53	0.79	8.74
188	77	12	99	9.63	0.80	8.83
189	77	12	100	9.74	0.81	8.93
190	77	12	101	9.84	0.82	9.02
191	77	12	102	9.94	0.83	9.11
192	77	12	103	10.04	0.84	9.20
193	77	12	104	10.15	0.85	9.30
194	77	12	105	10.25	0.86	9.39
195	77	12	106	10.35	0.87	9.48
196	77	12	107	10.46	0.88	9.58
197	77	12	108	10.56	0.89	9.67
198	77	12	109	10.66	0.90	9.76
199	77	12	110	10.77	0.91	9.86
200	77	12	111	10.87	0.92	9.95
201	77	12	112	10.97	0.93	10.04
202	77	12	113	11.07	0.94	10.13
203	77	12	114	11.18	0.95	10.23
204	77	12	115	11.28	0.96	10.32
205	77	12	116	11.38	0.97	10.41
206	77	12	117	11.49	0.98	10.51
207	77	12	118	11.59	0.99	10.60
208	77	12	119	11.69	1.00	10.69
209	77	12	120	11.80	1.01	10.79
210	77	12	121	11.90	1.02	10.88
211	77	12	122	12.00	1.03	10.97

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
212	77	12	123	12.10	1.04	11.06
213	77	12	124	12.21	1.05	11.16
214	77	12	125	12.31	1.06	11.25
215	77	12	126	12.41	1.07	11.34
216	77	12	127	12.52	1.08	11.44
217	77	12	128	12.62	1.09	11.53
218	77	12	129	12.72	1.10	11.62
219	77	12	130	12.83	1.11	11.72
220	77	12	131	12.93	1.12	11.81
221	77	12	132	13.03	1.13	11.90
222	77	12	133	13.13	1.14	11.99
223	77	12	134	13.24	1.15	12.09
224	77	12	135	13.34	1.16	12.18
225	77	12	136	13.44	1.17	12.27
226	77	12	137	13.55	1.18	12.37
227	77	12	138	13.65	1.19	12.46
228	77	12	139	13.75	1.20	12.55
229	77	12	140	13.86	1.21	12.65
230	77	12	141	13.96	1.22	12.74
231	77	12	142	14.06	1.23	12.83
232	77	12	143	14.16	1.24	12.92
233	77	12	144	14.27	1.25	13.02
234	77	12	145	14.37	1.26	13.11
235	77	12	146	14.47	1.27	13.20
236	77	12	147	14.58	1.28	13.30
237	77	12	148	14.68	1.29	13.39
238	77	12	149	14.78	1.30	13.48
239	77	12	150	14.89	1.31	13.58
240	77	12	151	14.99	1.32	13.67
241	77	12	152	15.09	1.33	13.76
242	77	12	153	15.19	1.34	13.85
243	77	12	154	15.30	1.35	13.95
244	77	12	155	15.40	1.36	14.04
245	77	12	156	15.50	1.37	14.13
246	77	12	157	15.61	1.38	14.23
247	77	12	158	15.71	1.39	14.32
248	77	12	159	15.81	1.40	14.41
249	77	12	160	15.92	1.41	14.51
250	77	12	161	16.02	1.42	14.60
251	77	12	162	16.12	1.43	14.69
252	77	12	163	16.22	1.44	14.78
253	77	12	164	16.33	1.45	14.88
254	77	12	165	16.43	1.46	14.97
255	77	12	166	16.53	1.47	15.06
256	77	12	167	16.64	1.48	15.16
257	77	12	168	16.74	1.49	15.25
258	77	12	169	16.84	1.50	15.34
259	77	12	170	16.95	1.51	15.44
260	77	12	171	17.05	1.52	15.53
261	77	12	172	17.15	1.53	15.62
262	77	12	173	17.25	1.54	15.71
263	77	12	174	17.36	1.55	15.81
264	77	12	175	17.46	1.56	15.90
265	77	12	176	17.56	1.57	15.99
266	77	12	177	17.67	1.58	16.09

▼ 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
267	77	12	178	17.77	1.59	16.18
268	77	12	179	17.87	1.60	16.27
269	77	12	180	17.98	1.61	16.37
270	77	12	181	18.08	1.62	16.46
271	77	12	182	18.18	1.63	16.55
272	77	12	183	18.28	1.64	16.64
273	77	12	184	18.39	1.65	16.74
274	77	12	185	18.49	1.66	16.83
275	77	12	186	18.59	1.67	16.92
276	77	12	187	18.70	1.68	17.02
277	77	12	188	18.80	1.69	17.11
278	77	12	189	18.90	1.70	17.20
279	77	12	190	19.01	1.71	17.30
280	77	12	191	19.11	1.72	17.39
281	77	12	192	19.21	1.73	17.48
282	77	12	193	19.31	1.74	17.57
283	77	12	194	19.42	1.75	17.67
284	77	12	195	19.52	1.76	17.76
285	77	12	196	19.62	1.77	17.85
286	77	12	197	19.73	1.78	17.95
287	77	12	198	19.83	1.79	18.04
288	77	12	199	19.93	1.80	18.13
289	77	12	200	20.04	1.81	18.23
290	77	12	201	20.14	1.82	18.32
291	77	12	202	20.24	1.83	18.41
292	77	12	203	20.34	1.84	18.50
293	77	12	204	20.45	1.85	18.60
294	77	12	205	20.55	1.86	18.69
295	77	12	206	20.65	1.87	18.78
296	77	12	207	20.76	1.88	18.88
297	77	12	208	20.86	1.89	18.97
298	77	12	209	20.96	1.90	19.06
299	77	12	210	21.07	1.91	19.16
300	77	12	211	21.17	1.92	19.25
301	77	12	212	21.27	1.93	19.34
302	77	12	213	21.37	1.94	19.43
303	77	12	214	21.48	1.95	19.53
304	77	12	215	21.58	1.96	19.62
305	77	12	216	21.68	1.97	19.71
306	77	12	217	21.79	1.98	19.81
307	77	12	218	21.89	1.99	19.90
308	77	12	219	21.99	2.00	19.99
309	77	12	220	22.10	2.01	20.09
310	77	12	221	22.20	2.02	20.18
311	77	12	222	22.30	2.03	20.27
312	77	12	223	22.40	2.04	20.36
313	77	12	224	22.51	2.05	20.46
314	77	12	225	22.61	2.06	20.55
315	77	12	226	22.71	2.07	20.64
316	77	12	227	22.82	2.08	20.74
317	77	12	228	22.92	2.09	20.83
318	77	12	229	23.02	2.10	20.92
319	77	12	230	23.13	2.11	21.02
320	77	12	231	23.23	2.12	21.11
321	77	12	232	23.33	2.13	21.20

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
322	77	12	233	23.43	2.14	21.29
323	77	12	234	23.54	2.15	21.39
324	77	12	235	23.64	2.16	21.48
325	77	12	236	23.74	2.17	21.57
326	77	12	237	23.85	2.18	21.67
327	77	12	238	23.95	2.19	21.76
328	77	12	239	24.05	2.20	21.85
329	77	12	240	24.16	2.21	21.95
330	77	12	241	24.26	2.22	22.04
331	77	12	242	24.36	2.23	22.13
332	77	12	243	24.46	2.24	22.22
333	77	12	244	24.57	2.25	22.32
334	77	12	245	24.67	2.26	22.41
335	77	12	246	24.77	2.27	22.50
336	77	12	247	24.88	2.28	22.60
337	77	12	248	24.98	2.29	22.69
338	77	12	249	25.08	2.30	22.78
339	77	12	250	25.19	2.31	22.88
340	77	12	251	25.29	2.32	22.97
341	77	12	252	25.39	2.33	23.06
342	77	12	253	25.49	2.34	23.15
343	77	12	254	25.60	2.35	23.25
344	77	12	255	25.70	2.36	23.34
345	77	12	256	25.80	2.37	23.43
346	77	12	257	25.91	2.38	23.53
347	77	12	258	26.01	2.39	23.62
348	77	12	259	26.11	2.40	23.71
349	77	12	260	26.22	2.41	23.81
350	77	12	261	26.32	2.42	23.90
351	77	12	262	26.42	2.43	23.99
352	77	12	263	26.52	2.44	24.08
353	77	12	264	26.63	2.45	24.18
354	77	12	265	26.73	2.46	24.27
355	77	12	266	26.83	2.47	24.36
356	77	12	267	26.94	2.48	24.46
357	77	12	268	27.04	2.49	24.55
358	77	12	269	27.14	2.50	24.64
359	77	12	270	27.25	2.51	24.74
360	77	12	271	27.35	2.52	24.83
361	77	12	272	27.45	2.53	24.92
362	77	12	273	27.55	2.54	25.01
363	77	12	274	27.66	2.55	25.11
364	77	12	275	27.76	2.56	25.20
365	77	12	276	27.86	2.57	25.29
366	77	12	277	27.97	2.58	25.39
367	77	12	278	28.07	2.59	25.48
368	77	12	279	28.17	2.60	25.57
369	77	12	280	28.28	2.61	25.67
370	77	12	281	28.38	2.62	25.76
371	77	12	282	28.48	2.63	25.85
372	77	12	283	28.58	2.64	25.94
373	77	12	284	28.69	2.65	26.04
374	77	12	285	28.79	2.66	26.13
375	77	12	286	28.89	2.67	26.22
376	77	12	287	29.00	2.68	26.32

▼ 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
377	77	12	288	29.10	2.69	26.41
378	77	12	289	29.20	2.70	26.50
379	77	12	290	29.31	2.71	26.60
380	77	12	291	29.41	2.72	26.69
381	77	12	292	29.51	2.73	26.78
382	77	12	293	29.61	2.74	26.87
383	77	12	294	29.72	2.75	26.97
384	77	12	295	29.82	2.76	27.06
385	77	12	296	29.92	2.77	27.15
386	77	12	297	30.03	2.78	27.25
387	77	12	298	30.13	2.79	27.34
388	77	12	299	30.23	2.80	27.43
389	77	12	300	30.34	2.81	27.53
390	77	12	301	30.44	2.82	27.62
391	77	12	302	30.54	2.83	27.71
392	77	12	303	30.64	2.84	27.80
393	77	12	304	30.75	2.85	27.90
394	77	12	305	30.85	2.86	27.99
395	77	12	306	30.95	2.87	28.08
396	77	12	307	31.06	2.88	28.18
397	77	12	308	31.16	2.89	28.27
398	77	12	309	31.26	2.90	28.36
399	77	12	310	31.37	2.91	28.46
400	77	12	311	31.47	2.92	28.55
401	77	12	312	31.57	2.93	28.64
402	77	12	313	31.67	2.94	28.73
403	77	12	314	31.78	2.95	28.83
404	77	12	315	31.88	2.96	28.92
405	77	12	316	31.98	2.97	29.01
406	77	12	317	32.09	2.98	29.11
407	77	12	318	32.19	2.99	29.20
408	77	12	319	32.29	3.00	29.29
409	77	12	320	32.40	3.01	29.39
410	77	12	321	32.50	3.02	29.48
411	77	12	322	32.60	3.03	29.57
412	77	12	323	32.70	3.04	29.66
413	77	12	324	32.81	3.05	29.76
414	77	12	325	32.91	3.06	29.85
415	77	12	326	33.01	3.07	29.94
416	77	12	327	33.12	3.08	30.04
417	77	12	328	33.22	3.09	30.13
418	77	12	329	33.32	3.10	30.22
419	77	12	330	33.43	3.11	30.32
420	77	12	331	33.53	3.12	30.41
421	77	12	332	33.63	3.13	30.50
422	77	12	333	33.73	3.14	30.59
423	77	12	334	33.84	3.15	30.69
424	77	12	335	33.94	3.16	30.78
425	77	12	336	34.04	3.17	30.87
426	77	12	337	34.15	3.18	30.97
427	77	12	338	34.25	3.19	31.06
428	77	12	339	34.35	3.20	31.15
429	77	12	340	34.46	3.21	31.25
430	77	12	341	34.56	3.22	31.34
431	77	12	342	34.66	3.23	31.43

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
432	77	12	343	34.76	3.24	31.52
433	77	12	344	34.87	3.25	31.62
434	77	12	345	34.97	3.26	31.71
435	77	12	346	35.07	3.27	31.80
436	77	12	347	35.18	3.28	31.90
437	77	12	348	35.28	3.29	31.99
438	77	12	349	35.38	3.30	32.08
439	77	12	350	35.49	3.31	32.18
440	77	12	351	35.59	3.32	32.27
441	77	12	352	35.69	3.33	32.36
442	77	12	353	35.79	3.34	32.45
443	77	12	354	35.90	3.35	32.55
444	77	12	355	36.00	3.36	32.64
445	77	12	356	36.10	3.37	32.73
446	77	12	357	36.21	3.38	32.83
447	77	12	358	36.31	3.39	32.92
448	77	12	359	36.41	3.40	33.01
449	77	12	360	36.52	3.41	33.11
450	77	12	361	36.62	3.42	33.20
451	77	12	362	36.72	3.43	33.29
452	77	12	363	36.82	3.44	33.38
453	77	12	364	36.93	3.45	33.48
454	77	12	365	37.03	3.46	33.57
455	77	12	366	37.13	3.47	33.66
456	77	12	367	37.24	3.48	33.76
457	77	12	368	37.34	3.49	33.85
458	77	12	369	37.44	3.50	33.94
459	77	12	370	37.55	3.51	34.04
460	77	12	371	37.65	3.52	34.13
461	77	12	372	37.75	3.53	34.22
462	77	12	373	37.85	3.54	34.31
463	77	12	374	37.96	3.55	34.41
464	77	12	375	38.06	3.56	34.50
465	77	12	376	38.16	3.57	34.59
466	77	12	377	38.27	3.58	34.69
467	77	12	378	38.37	3.59	34.78
468	77	12	379	38.47	3.60	34.87
469	77	12	380	38.58	3.61	34.97
470	77	12	381	38.68	3.62	35.06
471	77	12	382	38.78	3.63	35.15
472	77	12	383	38.88	3.64	35.24
473	77	12	384	38.99	3.65	35.34
474	77	12	385	39.09	3.66	35.43
475	77	12	386	39.19	3.67	35.52
476	77	12	387	39.30	3.68	35.62
477	77	12	388	39.40	3.69	35.71
478	77	12	389	39.50	3.70	35.80
479	77	12	390	39.61	3.71	35.90
480	77	12	391	39.71	3.72	35.99
481	77	12	392	39.81	3.73	36.08
482	77	12	393	39.91	3.74	36.17
483	77	12	394	40.02	3.75	36.27
484	77	12	395	40.12	3.76	36.36
485	77	12	396	40.22	3.77	36.45
486	77	12	397	40.33	3.78	36.55

▼ 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
487	77	12	398	40.43	3.79	36.64
488	77	12	399	40.53	3.80	36.73
489	77	12	400	40.64	3.81	36.83
490	77	12	401	40.74	3.82	36.92
491	77	12	402	40.84	3.83	37.01
492	77	12	403	40.94	3.84	37.10
493	77	12	404	41.05	3.85	37.20
494	77	12	405	41.15	3.86	37.29
495	77	12	406	41.25	3.87	37.38
496	77	12	407	41.36	3.88	37.48
497	77	12	408	41.46	3.89	37.57
498	77	12	409	41.56	3.90	37.66
499	77	12	410	41.67	3.91	37.76
500	77	12	411	41.77	3.92	37.85
501	77	12	412	41.87	3.93	37.94
502	77	12	413	41.97	3.94	38.03
503	77	12	414	42.08	3.95	38.13
504	77	12	415	42.18	3.96	38.22
505	77	12	416	42.28	3.97	38.31
506	77	12	417	42.39	3.98	38.41
507	77	12	418	42.49	3.99	38.50
508	77	12	419	42.59	4.00	38.59
509	77	12	420	42.70	4.01	38.69
510	77	12	421	42.80	4.02	38.78
511	77	12	422	42.90	4.03	38.87
512	77	12	423	43.00	4.04	38.96
513	77	12	424	43.11	4.05	39.06
514	77	12	425	43.21	4.06	39.15
515	77	12	426	43.31	4.07	39.24
516	77	12	427	43.42	4.08	39.34
517	77	12	428	43.52	4.09	39.43
518	77	12	429	43.62	4.10	39.52
519	77	12	430	43.73	4.11	39.62
520	77	12	431	43.83	4.12	39.71
521	77	12	432	43.93	4.13	39.80
522	77	12	433	44.03	4.14	39.89
523	77	12	434	44.14	4.15	39.99
524	77	12	435	44.24	4.16	40.08
525	77	12	436	44.34	4.17	40.17
526	77	12	437	44.45	4.18	40.27
527	77	12	438	44.55	4.19	40.36
528	77	12	439	44.65	4.20	40.45
529	77	12	440	44.76	4.21	40.55
530	77	12	441	44.86	4.22	40.64
531	77	12	442	44.96	4.23	40.73
532	77	12	443	45.06	4.24	40.82
533	77	12	444	45.17	4.25	40.92
534	77	12	445	45.27	4.26	41.01
535	77	12	446	45.37	4.27	41.10
536	77	12	447	45.48	4.28	41.20
537	77	12	448	45.58	4.29	41.29
538	77	12	449	45.68	4.30	41.38
539	77	12	450	45.79	4.31	41.48
540	77	12	451	45.89	4.32	41.57
541	77	12	452	45.99	4.33	41.66

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
542	77	12	453	46.09	4.34	41.75
543	77	12	454	46.20	4.35	41.85
544	77	12	455	46.30	4.36	41.94
545	77	12	456	46.40	4.37	42.03
546	77	12	457	46.51	4.38	42.13
547	77	12	458	46.61	4.39	42.22
548	77	12	459	46.71	4.40	42.31
549	77	12	460	46.82	4.41	42.41
550	77	12	461	46.92	4.42	42.50
551	77	12	462	47.02	4.43	42.59
552	77	12	463	47.12	4.44	42.68
553	77	12	464	47.23	4.45	42.78
554	77	12	465	47.33	4.46	42.87
555	77	12	466	47.43	4.47	42.96
556	77	12	467	47.54	4.48	43.06
557	77	12	468	47.64	4.49	43.15
558	77	12	469	47.74	4.50	43.24
559	77	12	470	47.85	4.51	43.34
560	77	12	471	47.95	4.52	43.43
561	77	12	472	48.05	4.53	43.52
562	77	12	473	48.15	4.54	43.61
563	77	12	474	48.26	4.55	43.71
564	77	12	475	48.36	4.56	43.80
565	77	12	476	48.46	4.57	43.89
566	77	12	477	48.57	4.58	43.99
567	77	12	478	48.67	4.59	44.08
568	77	12	479	48.77	4.60	44.17
569	77	12	480	48.88	4.61	44.27
570	77	12	481	48.98	4.62	44.36
571	77	12	482	49.08	4.63	44.45
572	77	12	483	49.18	4.64	44.54
573	77	12	484	49.29	4.65	44.64
574	77	12	485	49.39	4.66	44.73
575	77	12	486	49.49	4.67	44.82
576	77	12	487	49.60	4.68	44.92
577	77	12	488	49.70	4.69	45.01
578	77	12	489	49.80	4.70	45.10
579	77	12	490	49.91	4.71	45.20
580	77	12	491	50.01	4.72	45.29
581	77	12	492	50.11	4.73	45.38
582	77	12	493	50.21	4.74	45.47
583	77	12	494	50.32	4.75	45.57
584	77	12	495	50.42	4.76	45.66
585	77	12	496	50.52	4.77	45.75
586	77	12	497	50.63	4.78	45.85
587	77	12	498	50.73	4.79	45.94
588	77	12	499	50.83	4.80	46.03
589	77	12	500	50.94	4.81	46.13
590	77	12	501	51.04	4.82	46.22
591	77	12	502	51.14	4.83	46.31
592	77	12	503	51.24	4.84	46.40
593	77	12	504	51.35	4.85	46.50
594	77	12	505	51.45	4.86	46.59
595	77	12	506	51.51	4.87	46.64

If the employee's gross pay is over £595, go to page 71

Monthly table for Contracted-out Salary Related contributions where employee has deferment for use from 6 April 2003 to 5 April 2004

Use this table for

employees in your Contracted-out Salary Related Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form CA2700.

Do not use this table for

- employees who are State pension age (65 for men, 60 for women) or over, see leaflet CA41
- employees in a Contracted-out Money Purchase Scheme, Contracted-out Money Purchase Stakeholder Pension Scheme, or in the money purchase part of a Contracted-out Mixed Benefit Scheme, see leaflet CA43.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'L' 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.

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 71.

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	R 0.31	0.00	R 0.31
342	334	8	0	R 0.51	0.00	R 0.51
346	334	12	0	R 0.71	0.00	R 0.71
350	334	16	0	R 0.92	0.00	R 0.92
354	334	20	0	R 1.12	0.00	R 1.12
358	334	24	0	R 1.33	0.00	R 1.33
362	334	28	0	R 1.53	0.00	R 1.53
366	334	32	0	R 1.73	0.00	R 1.73
370	334	36	0	R 1.94	0.00	R 1.94
374	334	40	0	R 2.14	0.00	R 2.14
378	334	44	0	R 2.35	0.00	R 2.35
382	334	48	0	R 2.52	0.00	R 2.52
385	334	51	0	R 2.60	0.00	R 2.60
386	334	51	1	R 2.29	0.00	R 2.29
390	334	51	5	R 1.88	0.00	R 1.88
394	334	51	9	R 1.47	0.00	R 1.47
398	334	51	13	R 1.06	0.00	R 1.06
402	334	51	17	R 0.64	0.00	R 0.64
406	334	51	21	R 0.23	0.00	R 0.23
410	334	51	25	0.18	0.00	0.18
414	334	51	29	0.59	0.00	0.59
418	334	51	33	1.00	0.00	1.00
422	334	51	37	1.42	0.00	1.42
426	334	51	41	1.83	0.00	1.83

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
430	334	51	45	2.24	0.00	2.24
434	334	51	49	2.65	0.00	2.65
438	334	51	53	3.06	0.00	3.06
442	334	51	57	3.48	0.00	3.48
446	334	51	61	3.89	0.00	3.89
450	334	51	65	4.30	0.00	4.30
454	334	51	69	4.71	0.00	4.71
458	334	51	73	5.12	0.00	5.12
462	334	51	77	5.54	0.00	5.54
466	334	51	81	5.95	0.01	5.94
470	334	51	85	6.36	0.05	6.31
474	334	51	89	6.77	0.09	6.68
478	334	51	93	7.18	0.13	7.05
482	334	51	97	7.60	0.17	7.43
486	334	51	101	8.01	0.21	7.80
490	334	51	105	8.42	0.25	8.17
494	334	51	109	8.83	0.29	8.54
498	334	51	113	9.24	0.33	8.91
502	334	51	117	9.66	0.37	9.29
506	334	51	121	10.07	0.41	9.66
510	334	51	125	10.48	0.45	10.03
514	334	51	129	10.89	0.49	10.40
518	334	51	133	11.30	0.53	10.77
522	334	51	137	11.72	0.57	11.15
526	334	51	141	12.13	0.61	11.52
530	334	51	145	12.54	0.65	11.89
534	334	51	149	12.95	0.69	12.26
538	334	51	153	13.36	0.73	12.63
542	334	51	157	13.78	0.77	13.01
546	334	51	161	14.19	0.81	13.38
550	334	51	165	14.60	0.85	13.75
554	334	51	169	15.01	0.89	14.12
558	334	51	173	15.42	0.93	14.49
562	334	51	177	15.84	0.97	14.87
566	334	51	181	16.25	1.01	15.24
570	334	51	185	16.66	1.05	15.61
574	334	51	189	17.07	1.09	15.98
578	334	51	193	17.48	1.13	16.35
582	334	51	197	17.90	1.17	16.73
586	334	51	201	18.31	1.21	17.10
590	334	51	205	18.72	1.25	17.47
594	334	51	209	19.13	1.29	17.84
598	334	51	213	19.54	1.33	18.21
602	334	51	217	19.96	1.37	18.59
606	334	51	221	20.37	1.41	18.96
610	334	51	225	20.78	1.45	19.33
614	334	51	229	21.19	1.49	19.70
618	334	51	233	21.60	1.53	20.07
622	334	51	237	22.02	1.57	20.45
626	334	51	241	22.43	1.61	20.82
630	334	51	245	22.84	1.65	21.19
634	334	51	249	23.25	1.69	21.56
638	334	51	253	23.66	1.73	21.93
642	334	51	257	24.08	1.77	22.31
646	334	51	261	24.49	1.81	22.68

▼ 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
650	334	51	265	24.90	1.85	23.05
654	334	51	269	25.31	1.89	23.42
658	334	51	273	25.72	1.93	23.79
662	334	51	277	26.14	1.97	24.17
666	334	51	281	26.55	2.01	24.54
670	334	51	285	26.96	2.05	24.91
674	334	51	289	27.37	2.09	25.28
678	334	51	293	27.78	2.13	25.65
682	334	51	297	28.20	2.17	26.03
686	334	51	301	28.61	2.21	26.40
690	334	51	305	29.02	2.25	26.77
694	334	51	309	29.43	2.29	27.14
698	334	51	313	29.84	2.33	27.51
702	334	51	317	30.26	2.37	27.89
706	334	51	321	30.67	2.41	28.26
710	334	51	325	31.08	2.45	28.63
714	334	51	329	31.49	2.49	29.00
718	334	51	333	31.90	2.53	29.37
722	334	51	337	32.32	2.57	29.75
726	334	51	341	32.73	2.61	30.12
730	334	51	345	33.14	2.65	30.49
734	334	51	349	33.55	2.69	30.86
738	334	51	353	33.96	2.73	31.23
742	334	51	357	34.38	2.77	31.61
746	334	51	361	34.79	2.81	31.98
750	334	51	365	35.20	2.85	32.35
754	334	51	369	35.61	2.89	32.72
758	334	51	373	36.02	2.93	33.09
762	334	51	377	36.44	2.97	33.47
766	334	51	381	36.85	3.01	33.84
770	334	51	385	37.26	3.05	34.21
774	334	51	389	37.67	3.09	34.58
778	334	51	393	38.08	3.13	34.95
782	334	51	397	38.50	3.17	35.33
786	334	51	401	38.91	3.21	35.70
790	334	51	405	39.32	3.25	36.07
794	334	51	409	39.73	3.29	36.44
798	334	51	413	40.14	3.33	36.81
802	334	51	417	40.56	3.37	37.19
806	334	51	421	40.97	3.41	37.56
810	334	51	425	41.38	3.45	37.93
814	334	51	429	41.79	3.49	38.30
818	334	51	433	42.20	3.53	38.67
822	334	51	437	42.62	3.57	39.05
826	334	51	441	43.03	3.61	39.42
830	334	51	445	43.44	3.65	39.79
834	334	51	449	43.85	3.69	40.16
838	334	51	453	44.26	3.73	40.53
842	334	51	457	44.68	3.77	40.91
846	334	51	461	45.09	3.81	41.28
850	334	51	465	45.50	3.85	41.65
854	334	51	469	45.91	3.89	42.02
858	334	51	473	46.32	3.93	42.39
862	334	51	477	46.74	3.97	42.77
866	334	51	481	47.15	4.01	43.14

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
870	334	51	485	47.56	4.05	43.51
874	334	51	489	47.97	4.09	43.88
878	334	51	493	48.38	4.13	44.25
882	334	51	497	48.80	4.17	44.63
886	334	51	501	49.21	4.21	45.00
890	334	51	505	49.62	4.25	45.37
894	334	51	509	50.03	4.29	45.74
898	334	51	513	50.44	4.33	46.11
902	334	51	517	50.86	4.37	46.49
906	334	51	521	51.27	4.41	46.86
910	334	51	525	51.68	4.45	47.23
914	334	51	529	52.09	4.49	47.60
918	334	51	533	52.50	4.53	47.97
922	334	51	537	52.92	4.57	48.35
926	334	51	541	53.33	4.61	48.72
930	334	51	545	53.74	4.65	49.09
934	334	51	549	54.15	4.69	49.46
938	334	51	553	54.56	4.73	49.83
942	334	51	557	54.98	4.77	50.21
946	334	51	561	55.39	4.81	50.58
950	334	51	565	55.80	4.85	50.95
954	334	51	569	56.21	4.89	51.32
958	334	51	573	56.62	4.93	51.69
962	334	51	577	57.04	4.97	52.07
966	334	51	581	57.45	5.01	52.44
970	334	51	585	57.86	5.05	52.81
974	334	51	589	58.27	5.09	53.18
978	334	51	593	58.68	5.13	53.55
982	334	51	597	59.10	5.17	53.93
986	334	51	601	59.51	5.21	54.30
990	334	51	605	59.92	5.25	54.67
994	334	51	609	60.33	5.29	55.04
998	334	51	613	60.74	5.33	55.41
1002	334	51	617	61.16	5.37	55.79
1006	334	51	621	61.57	5.41	56.16
1010	334	51	625	61.98	5.45	56.53
1014	334	51	629	62.39	5.49	56.90
1018	334	51	633	62.80	5.53	57.27
1022	334	51	637	63.22	5.57	57.65
1026	334	51	641	63.63	5.61	58.02
1030	334	51	645	64.04	5.65	58.39
1034	334	51	649	64.45	5.69	58.76
1038	334	51	653	64.86	5.73	59.13
1042	334	51	657	65.28	5.77	59.51
1046	334	51	661	65.69	5.81	59.88
1050	334	51	665	66.10	5.85	60.25
1054	334	51	669	66.51	5.89	60.62
1058	334	51	673	66.92	5.93	60.99
1062	334	51	677	67.34	5.97	61.37
1066	334	51	681	67.75	6.01	61.74
1070	334	51	685	68.16	6.05	62.11
1074	334	51	689	68.57	6.09	62.48
1078	334	51	693	68.98	6.13	62.85
1082	334	51	697	69.40	6.17	63.23
1086	334	51	701	69.81	6.21	63.60

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1090	334	51	705	70.22	6.25	63.97
1094	334	51	709	70.63	6.29	64.34
1098	334	51	713	71.04	6.33	64.71
1102	334	51	717	71.46	6.37	65.09
1106	334	51	721	71.87	6.41	65.46
1110	334	51	725	72.28	6.45	65.83
1114	334	51	729	72.69	6.49	66.20
1118	334	51	733	73.10	6.53	66.57
1122	334	51	737	73.52	6.57	66.95
1126	334	51	741	73.93	6.61	67.32
1130	334	51	745	74.34	6.65	67.69
1134	334	51	749	74.75	6.69	68.06
1138	334	51	753	75.16	6.73	68.43
1142	334	51	757	75.58	6.77	68.81
1146	334	51	761	75.99	6.81	69.18
1150	334	51	765	76.40	6.85	69.55
1154	334	51	769	76.81	6.89	69.92
1158	334	51	773	77.22	6.93	70.29
1162	334	51	777	77.64	6.97	70.67
1166	334	51	781	78.05	7.01	71.04
1170	334	51	785	78.46	7.05	71.41
1174	334	51	789	78.87	7.09	71.78
1178	334	51	793	79.28	7.13	72.15
1182	334	51	797	79.70	7.17	72.53
1186	334	51	801	80.11	7.21	72.90
1190	334	51	805	80.52	7.25	73.27
1194	334	51	809	80.93	7.29	73.64
1198	334	51	813	81.34	7.33	74.01
1202	334	51	817	81.76	7.37	74.39
1206	334	51	821	82.17	7.41	74.76
1210	334	51	825	82.58	7.45	75.13
1214	334	51	829	82.99	7.49	75.50
1218	334	51	833	83.40	7.53	75.87
1222	334	51	837	83.82	7.57	76.25
1226	334	51	841	84.23	7.61	76.62
1230	334	51	845	84.64	7.65	76.99
1234	334	51	849	85.05	7.69	77.36
1238	334	51	853	85.46	7.73	77.73
1242	334	51	857	85.88	7.77	78.11
1246	334	51	861	86.29	7.81	78.48
1250	334	51	865	86.70	7.85	78.85
1254	334	51	869	87.11	7.89	79.22
1258	334	51	873	87.52	7.93	79.59
1262	334	51	877	87.94	7.97	79.97
1266	334	51	881	88.35	8.01	80.34
1270	334	51	885	88.76	8.05	80.71
1274	334	51	889	89.17	8.09	81.08
1278	334	51	893	89.58	8.13	81.45
1282	334	51	897	90.00	8.17	81.83
1286	334	51	901	90.41	8.21	82.20
1290	334	51	905	90.82	8.25	82.57
1294	334	51	909	91.23	8.29	82.94
1298	334	51	913	91.64	8.33	83.31
1302	334	51	917	92.06	8.37	83.69
1306	334	51	921	92.47	8.41	84.06

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1310	334	51	925	92.88	8.45	84.43
1314	334	51	929	93.29	8.49	84.80
1318	334	51	933	93.70	8.53	85.17
1322	334	51	937	94.12	8.57	85.55
1326	334	51	941	94.53	8.61	85.92
1330	334	51	945	94.94	8.65	86.29
1334	334	51	949	95.35	8.69	86.66
1338	334	51	953	95.76	8.73	87.03
1342	334	51	957	96.18	8.77	87.41
1346	334	51	961	96.59	8.81	87.78
1350	334	51	965	97.00	8.85	88.15
1354	334	51	969	97.41	8.89	88.52
1358	334	51	973	97.82	8.93	88.89
1362	334	51	977	98.24	8.97	89.27
1366	334	51	981	98.65	9.01	89.64
1370	334	51	985	99.06	9.05	90.01
1374	334	51	989	99.47	9.09	90.38
1378	334	51	993	99.88	9.13	90.75
1382	334	51	997	100.30	9.17	91.13
1386	334	51	1001	100.71	9.21	91.50
1390	334	51	1005	101.12	9.25	91.87
1394	334	51	1009	101.53	9.29	92.24
1398	334	51	1013	101.94	9.33	92.61
1402	334	51	1017	102.36	9.37	92.99
1406	334	51	1021	102.77	9.41	93.36
1410	334	51	1025	103.18	9.45	93.73
1414	334	51	1029	103.59	9.49	94.10
1418	334	51	1033	104.00	9.53	94.47
1422	334	51	1037	104.42	9.57	94.85
1426	334	51	1041	104.83	9.61	95.22
1430	334	51	1045	105.24	9.65	95.59
1434	334	51	1049	105.65	9.69	95.96
1438	334	51	1053	106.06	9.73	96.33
1442	334	51	1057	106.48	9.77	96.71
1446	334	51	1061	106.89	9.81	97.08
1450	334	51	1065	107.30	9.85	97.45
1454	334	51	1069	107.71	9.89	97.82
1458	334	51	1073	108.12	9.93	98.19
1462	334	51	1077	108.54	9.97	98.57
1466	334	51	1081	108.95	10.01	98.94
1470	334	51	1085	109.36	10.05	99.31
1474	334	51	1089	109.77	10.09	99.68
1478	334	51	1093	110.18	10.13	100.05
1482	334	51	1097	110.60	10.17	100.43
1486	334	51	1101	111.01	10.21	100.80
1490	334	51	1105	111.42	10.25	101.17
1494	334	51	1109	111.83	10.29	101.54
1498	334	51	1113	112.24	10.33	101.91
1502	334	51	1117	112.66	10.37	102.29
1506	334	51	1121	113.07	10.41	102.66
1510	334	51	1125	113.48	10.45	103.03
1514	334	51	1129	113.89	10.49	103.40
1518	334	51	1133	114.30	10.53	103.77
1522	334	51	1137	114.72	10.57	104.15
1526	334	51	1141	115.13	10.61	104.52

▼ 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
1530	334	51	1145	115.54	10.65	104.89
1534	334	51	1149	115.95	10.69	105.26
1538	334	51	1153	116.36	10.73	105.63
1542	334	51	1157	116.78	10.77	106.01
1546	334	51	1161	117.19	10.81	106.38
1550	334	51	1165	117.60	10.85	106.75
1554	334	51	1169	118.01	10.89	107.12
1558	334	51	1173	118.42	10.93	107.49
1562	334	51	1177	118.84	10.97	107.87
1566	334	51	1181	119.25	11.01	108.24
1570	334	51	1185	119.66	11.05	108.61
1574	334	51	1189	120.07	11.09	108.98
1578	334	51	1193	120.48	11.13	109.35
1582	334	51	1197	120.90	11.17	109.73
1586	334	51	1201	121.31	11.21	110.10
1590	334	51	1205	121.72	11.25	110.47
1594	334	51	1209	122.13	11.29	110.84
1598	334	51	1213	122.54	11.33	111.21
1602	334	51	1217	122.96	11.37	111.59
1606	334	51	1221	123.37	11.41	111.96
1610	334	51	1225	123.78	11.45	112.33
1614	334	51	1229	124.19	11.49	112.70
1618	334	51	1233	124.60	11.53	113.07
1622	334	51	1237	125.02	11.57	113.45
1626	334	51	1241	125.43	11.61	113.82
1630	334	51	1245	125.84	11.65	114.19
1634	334	51	1249	126.25	11.69	114.56
1638	334	51	1253	126.66	11.73	114.93
1642	334	51	1257	127.08	11.77	115.31
1646	334	51	1261	127.49	11.81	115.68
1650	334	51	1265	127.90	11.85	116.05
1654	334	51	1269	128.31	11.89	116.42
1658	334	51	1273	128.72	11.93	116.79
1662	334	51	1277	129.14	11.97	117.17
1666	334	51	1281	129.55	12.01	117.54
1670	334	51	1285	129.96	12.05	117.91
1674	334	51	1289	130.37	12.09	118.28
1678	334	51	1293	130.78	12.13	118.65
1682	334	51	1297	131.20	12.17	119.03
1686	334	51	1301	131.61	12.21	119.40
1690	334	51	1305	132.02	12.25	119.77
1694	334	51	1309	132.43	12.29	120.14
1698	334	51	1313	132.84	12.33	120.51
1702	334	51	1317	133.26	12.37	120.89
1706	334	51	1321	133.67	12.41	121.26
1710	334	51	1325	134.08	12.45	121.63
1714	334	51	1329	134.49	12.49	122.00
1718	334	51	1333	134.90	12.53	122.37
1722	334	51	1337	135.32	12.57	122.75
1726	334	51	1341	135.73	12.61	123.12
1730	334	51	1345	136.14	12.65	123.49
1734	334	51	1349	136.55	12.69	123.86
1738	334	51	1353	136.96	12.73	124.23
1742	334	51	1357	137.38	12.77	124.61
1746	334	51	1361	137.79	12.81	124.98

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1750	334	51	1365	138.20	12.85	125.35
1754	334	51	1369	138.61	12.89	125.72
1758	334	51	1373	139.02	12.93	126.09
1762	334	51	1377	139.44	12.97	126.47
1766	334	51	1381	139.85	13.01	126.84
1770	334	51	1385	140.26	13.05	127.21
1774	334	51	1389	140.67	13.09	127.58
1778	334	51	1393	141.08	13.13	127.95
1782	334	51	1397	141.50	13.17	128.33
1786	334	51	1401	141.91	13.21	128.70
1790	334	51	1405	142.32	13.25	129.07
1794	334	51	1409	142.73	13.29	129.44
1798	334	51	1413	143.14	13.33	129.81
1802	334	51	1417	143.56	13.37	130.19
1806	334	51	1421	143.97	13.41	130.56
1810	334	51	1425	144.38	13.45	130.93
1814	334	51	1429	144.79	13.49	131.30
1818	334	51	1433	145.20	13.53	131.67
1822	334	51	1437	145.62	13.57	132.05
1826	334	51	1441	146.03	13.61	132.42
1830	334	51	1445	146.44	13.65	132.79
1834	334	51	1449	146.85	13.69	133.16
1838	334	51	1453	147.26	13.73	133.53
1842	334	51	1457	147.68	13.77	133.91
1846	334	51	1461	148.09	13.81	134.28
1850	334	51	1465	148.50	13.85	134.65
1854	334	51	1469	148.91	13.89	135.02
1858	334	51	1473	149.32	13.93	135.39
1862	334	51	1477	149.74	13.97	135.77
1866	334	51	1481	150.15	14.01	136.14
1870	334	51	1485	150.56	14.05	136.51
1874	334	51	1489	150.97	14.09	136.88
1878	334	51	1493	151.38	14.13	137.25
1882	334	51	1497	151.80	14.17	137.63
1886	334	51	1501	152.21	14.21	138.00
1890	334	51	1505	152.62	14.25	138.37
1894	334	51	1509	153.03	14.29	138.74
1898	334	51	1513	153.44	14.33	139.11
1902	334	51	1517	153.86	14.37	139.49
1906	334	51	1521	154.27	14.41	139.86
1910	334	51	1525	154.68	14.45	140.23
1914	334	51	1529	155.09	14.49	140.60
1918	334	51	1533	155.50	14.53	140.97
1922	334	51	1537	155.92	14.57	141.35
1926	334	51	1541	156.33	14.61	141.72
1930	334	51	1545	156.74	14.65	142.09
1934	334	51	1549	157.15	14.69	142.46
1938	334	51	1553	157.56	14.73	142.83
1942	334	51	1557	157.98	14.77	143.21
1946	334	51	1561	158.39	14.81	143.58
1950	334	51	1565	158.80	14.85	143.95
1954	334	51	1569	159.21	14.89	144.32
1958	334	51	1573	159.62	14.93	144.69
1962	334	51	1577	160.04	14.97	145.07
1966	334	51	1581	160.45	15.01	145.44

▼ 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
1970	334	51	1585	160.86	15.05	145.81
1974	334	51	1589	161.27	15.09	146.18
1978	334	51	1593	161.68	15.13	146.55
1982	334	51	1597	162.10	15.17	146.93
1986	334	51	1601	162.51	15.21	147.30
1990	334	51	1605	162.92	15.25	147.67
1994	334	51	1609	163.33	15.29	148.04
1998	334	51	1613	163.74	15.33	148.41
2002	334	51	1617	164.16	15.37	148.79
2006	334	51	1621	164.57	15.41	149.16
2010	334	51	1625	164.98	15.45	149.53
2014	334	51	1629	165.39	15.49	149.90
2018	334	51	1633	165.80	15.53	150.27
2022	334	51	1637	166.22	15.57	150.65
2026	334	51	1641	166.63	15.61	151.02
2030	334	51	1645	167.04	15.65	151.39
2034	334	51	1649	167.45	15.69	151.76
2038	334	51	1653	167.86	15.73	152.13
2042	334	51	1657	168.28	15.77	152.51
2046	334	51	1661	168.69	15.81	152.88
2050	334	51	1665	169.10	15.85	153.25
2054	334	51	1669	169.51	15.89	153.62
2058	334	51	1673	169.92	15.93	153.99
2062	334	51	1677	170.34	15.97	154.37
2066	334	51	1681	170.75	16.01	154.74
2070	334	51	1685	171.16	16.05	155.11
2074	334	51	1689	171.57	16.09	155.48
2078	334	51	1693	171.98	16.13	155.85
2082	334	51	1697	172.40	16.17	156.23
2086	334	51	1701	172.81	16.21	156.60
2090	334	51	1705	173.22	16.25	156.97
2094	334	51	1709	173.63	16.29	157.34
2098	334	51	1713	174.04	16.33	157.71
2102	334	51	1717	174.46	16.37	158.09
2106	334	51	1721	174.87	16.41	158.46
2110	334	51	1725	175.28	16.45	158.83
2114	334	51	1729	175.69	16.49	159.20
2118	334	51	1733	176.10	16.53	159.57
2122	334	51	1737	176.52	16.57	159.95
2126	334	51	1741	176.93	16.61	160.32
2130	334	51	1745	177.34	16.65	160.69
2134	334	51	1749	177.75	16.69	161.06
2138	334	51	1753	178.16	16.73	161.43
2142	334	51	1757	178.58	16.77	161.81
2146	334	51	1761	178.99	16.81	162.18
2150	334	51	1765	179.40	16.85	162.55
2154	334	51	1769	179.81	16.89	162.92
2158	334	51	1773	180.22	16.93	163.29
2162	334	51	1777	180.64	16.97	163.67
2166	334	51	1781	181.05	17.01	164.04
2170	334	51	1785	181.46	17.05	164.41
2174	334	51	1789	181.87	17.09	164.78
2178	334	51	1793	182.28	17.13	165.15
2182	334	51	1797	182.70	17.17	165.53
2186	334	51	1801	183.11	17.21	165.90

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
2190	334	51	1805	183.52	17.25	166.27
2194	334	51	1809	183.93	17.29	166.64
2198	334	51	1813	184.34	17.33	167.01
2202	334	51	1817	184.76	17.37	167.39
2206	334	51	1821	185.17	17.41	167.76
2210	334	51	1825	185.58	17.45	168.13
2214	334	51	1829	185.99	17.49	168.50
2218	334	51	1833	186.40	17.53	168.87
2222	334	51	1837	186.82	17.57	169.25
2226	334	51	1841	187.23	17.61	169.62
2230	334	51	1845	187.64	17.65	169.99
2234	334	51	1849	188.05	17.69	170.36
2238	334	51	1853	188.46	17.73	170.73
2242	334	51	1857	188.88	17.77	171.11
2246	334	51	1861	189.29	17.81	171.48
2250	334	51	1865	189.70	17.85	171.85
2254	334	51	1869	190.11	17.89	172.22
2258	334	51	1873	190.52	17.93	172.59
2262	334	51	1877	190.94	17.97	172.97
2266	334	51	1881	191.35	18.01	173.34
2270	334	51	1885	191.76	18.05	173.71
2274	334	51	1889	192.17	18.09	174.08
2278	334	51	1893	192.58	18.13	174.45
2282	334	51	1897	193.00	18.17	174.83
2286	334	51	1901	193.41	18.21	175.20
2290	334	51	1905	193.82	18.25	175.57
2294	334	51	1909	194.23	18.29	175.94
2298	334	51	1913	194.64	18.33	176.31
2302	334	51	1917	195.06	18.37	176.69
2306	334	51	1921	195.47	18.41	177.06
2310	334	51	1925	195.88	18.45	177.43
2314	334	51	1929	196.29	18.49	177.80
2318	334	51	1933	196.70	18.53	178.17
2322	334	51	1937	197.12	18.57	178.55
2326	334	51	1941	197.53	18.61	178.92
2330	334	51	1945	197.94	18.65	179.29
2334	334	51	1949	198.35	18.69	179.66
2338	334	51	1953	198.76	18.73	180.03
2342	334	51	1957	199.18	18.77	180.41
2346	334	51	1961	199.59	18.81	180.78
2350	334	51	1965	200.00	18.85	181.15
2354	334	51	1969	200.41	18.89	181.52
2358	334	51	1973	200.82	18.93	181.89
2362	334	51	1977	201.24	18.97	182.27
2366	334	51	1981	201.65	19.01	182.64
2370	334	51	1985	202.06	19.05	183.01
2374	334	51	1989	202.47	19.09	183.38
2378	334	51	1993	202.88	19.13	183.75
2382	334	51	1997	203.30	19.17	184.13
2386	334	51	2001	203.71	19.21	184.50
2390	334	51	2005	204.12	19.25	184.87
2394	334	51	2009	204.53	19.29	185.24
2398	334	51	2013	204.94	19.33	185.61
2402	334	51	2017	205.36	19.37	185.99
2406	334	51	2021	205.77	19.41	186.36

▼ 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
2410	334	51	2025	206.18	19.45	186.73
2414	334	51	2029	206.59	19.49	187.10
2418	334	51	2033	207.00	19.53	187.47
2422	334	51	2037	207.42	19.57	187.85
2426	334	51	2041	207.83	19.61	188.22
2430	334	51	2045	208.24	19.65	188.59
2434	334	51	2049	208.65	19.69	188.96
2438	334	51	2053	209.06	19.73	189.33
2442	334	51	2057	209.48	19.77	189.71
2446	334	51	2061	209.89	19.81	190.08
2450	334	51	2065	210.30	19.85	190.45
2454	334	51	2069	210.71	19.89	190.82
2458	334	51	2073	211.12	19.93	191.19
2462	334	51	2077	211.54	19.97	191.57
2466	334	51	2081	211.95	20.01	191.94
2470	334	51	2085	212.36	20.05	192.31
2474	334	51	2089	212.77	20.09	192.68
2478	334	51	2093	213.18	20.13	193.05
2482	334	51	2097	213.60	20.17	193.43
2486	334	51	2101	214.01	20.21	193.80
2490	334	51	2105	214.42	20.25	194.17
2494	334	51	2109	214.83	20.29	194.54
2498	334	51	2113	215.24	20.33	194.91
2502	334	51	2117	215.66	20.37	195.29
2506	334	51	2121	216.07	20.41	195.66
2510	334	51	2125	216.48	20.45	196.03
2514	334	51	2129	216.89	20.49	196.40
2518	334	51	2133	217.30	20.53	196.77
2522	334	51	2137	217.72	20.57	197.15
2526	334	51	2141	218.13	20.61	197.52
2530	334	51	2145	218.54	20.65	197.89
2534	334	51	2149	218.95	20.69	198.26
2538	334	51	2153	219.36	20.73	198.63
2542	334	51	2157	219.78	20.77	199.01
2546	334	51	2161	220.19	20.81	199.38
2550	334	51	2165	220.60	20.85	199.75
2554	334	51	2169	221.01	20.89	200.12
2558	334	51	2173	221.42	20.93	200.49
2562	334	51	2177	221.84	20.97	200.87
2566	334	51	2181	222.25	21.01	201.24
2570	334	51	2185	222.66	21.05	201.61
2574	334	51	2189	223.07	21.09	201.98
2578	334	51	2193	223.32	21.11	202.21
2579	334	51	2194	223.38	21.12	202.26

If the employee's gross pay is over £2579, go to page 71

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 D 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 72	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)	
		+ £407.68 (due for employee and employer on earnings at UEL)	£205.42 (due for employee on earnings at UEL)	
		Totals	£669.88	£224.42
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	669.88	224.42

Additional gross pay table

Earnings on which contributions payable	Total of employee's and employer's contributions payable	Employee's contributions payable	Employer's contributions payable
1a £	1b £	1c £	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	Total of employee's and employer's contributions payable	Employee's contributions payable	Employer's contributions payable
1a £	1b £	1c £	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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