



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

**Use from
6 April 2003 to
5 April 2004 inclusive**

Help

We can help you

By telephone

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

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

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

In person

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

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

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

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

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

At your local Inland Revenue office

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

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

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

By Internet

Log on to the Employer's website at www.inlandrevenue.gov.uk/employers

Further guidance

Employer's Help Books

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

Included in your *Employer's Pack* is

- *Finishing the tax year up to 5 April 2003, E10*
- *Starting the tax year from 6 April 2003, E11*
- *Day-to-day payroll, E13*
- *What to do if your employee is sick, E14*

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

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

These Help Books are for guidance only.

They are not comprehensive and have no legal force.

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

- *Employer's Further Guide to PAYE and NICs, CWG2(2003)*
- *Class 1A NICs on benefits in kind, CWG5(2003)*
- *Expenses and Benefits – a tax guide, 480(2003)*

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

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

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

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

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

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

Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask at your local Inland Revenue office or Enquiry Centre.

Yr Iaith Gymraeg/Welsh language

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

Save money - avoid errors

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

- Have you used the correct P11 and P14
- P11 must show "Year to April 2004" in the left hand corner. P14 must show "2003-04" in the right hand corner.
- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing State Pension Age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- when completing your P14s
 - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
 - is the correct category of contribution shown? This is usually either A, B, C, D, E, F, G, J, L or S.
 - are you entitled to claim any National Insurance contributions Holiday? If so, this should be shown as category P. No earnings figures should be recorded in columns 1a, 1b or 1c. Record the total National Insurance contributions Holiday claimed in respect of the employee in column 1d of the P14
 - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
 - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- is the information from every P14 summarised on your P35?
- do you operate a company pension scheme that is contracted-out of State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, or mariners' equivalent, don't forget to show the relevant Scheme Contracted-out Number on the P14.

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

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

Software:

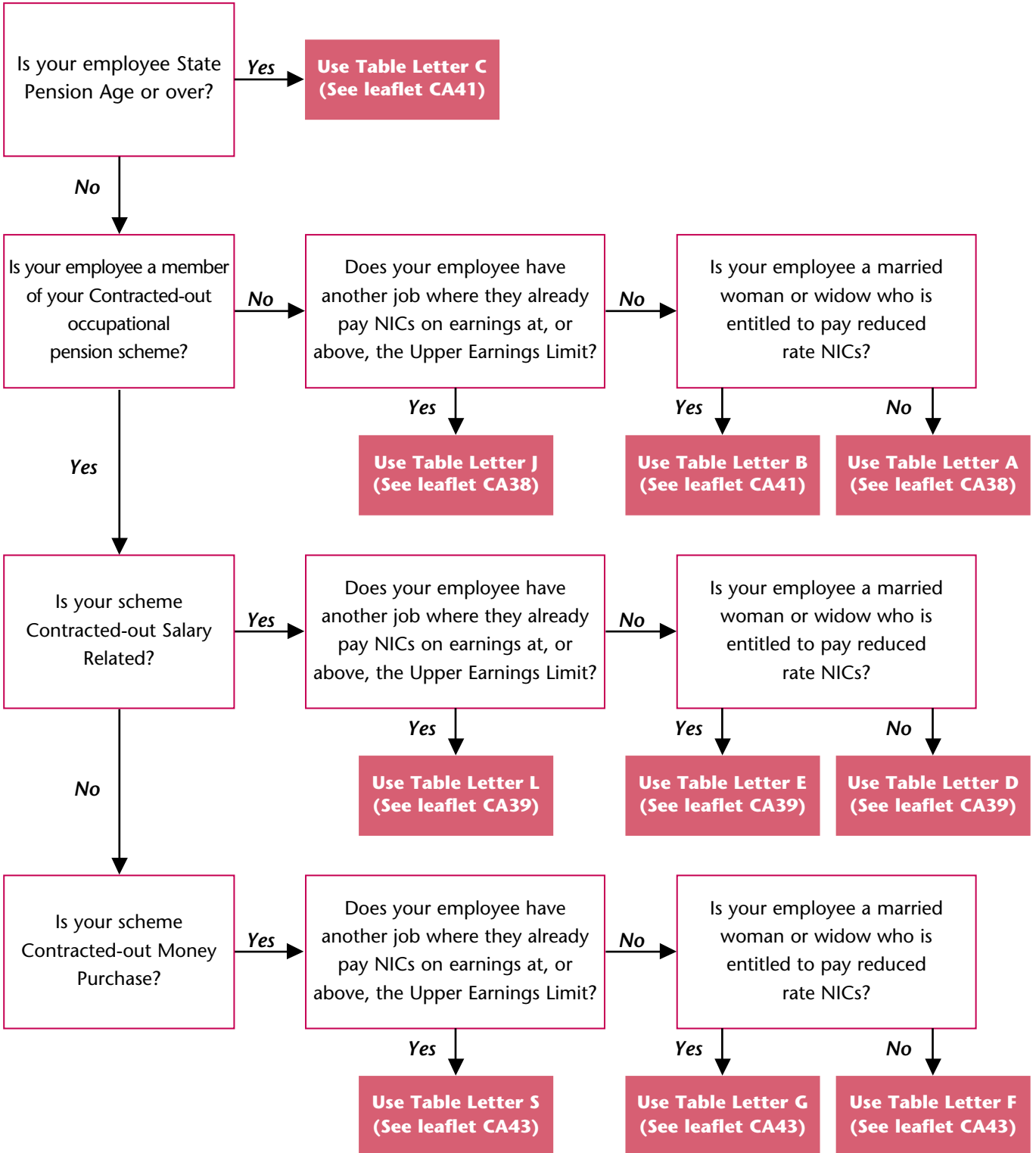
- has your software been upgraded for 2003-2004.

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 calculated at the mid point of the steps. Therefore, you may pay slightly more or less than if you used the exact percentage method to calculate the NICs due.

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

Where the employee's total earnings exceed the UEL, see page 46.

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

Using these tables to work out NICs

Introduction

Only use these tables if you are

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

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

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

Are you using the correct tables

Only use these tables for the **2003-2004 tax year**, that is, start using them from **6 April 2003** and stop using them by **5 April 2004**.

Which table to use

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

- weekly pay interval, and
- monthly pay intervals.

Table A

Use this table if you

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

Table B

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

To use this table, you must have a valid

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

If you are unhappy with our service

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

How to use these tables

Step Action

- 1 decide which table (A or B and weekly or monthly) is the right table
- 2 look up the gross pay in the left hand column of the table. If your 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 your total earnings exceed the UEL, see page 46
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11.

Adapting these tables for pay intervals other than weekly or monthly

If you are paid in multiples of a week or month

Step Action

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

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

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

If your 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 your total earnings exceed the UEL see page 46.

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Employee's contributions due on all earnings above the ET 1d
£	£	£	£	£ P
Up to and including 76.99	No NIC Liability, make no entries on forms P11 and P14			
77	77	0	0	0.00
78	77	1	0	0.00
79	77	2	0	0.00
80	77	3	0	0.00
81	77	4	0	0.00
82	77	5	0	0.00
83	77	6	0	0.00
84	77	7	0	0.00
85	77	8	0	0.00
86	77	9	0	0.00
87	77	10	0	0.00
88	77	11	0	0.00
89	77	12	0	0.00
90	77	12	1	0.16
91	77	12	2	0.27
92	77	12	3	0.38
93	77	12	4	0.49
94	77	12	5	0.60
95	77	12	6	0.71
96	77	12	7	0.82
97	77	12	8	0.93
98	77	12	9	1.04
99	77	12	10	1.15
100	77	12	11	1.26
101	77	12	12	1.37
102	77	12	13	1.48
103	77	12	14	1.59
104	77	12	15	1.70
105	77	12	16	1.81
106	77	12	17	1.92
107	77	12	18	2.03
108	77	12	19	2.14
109	77	12	20	2.25
110	77	12	21	2.36
111	77	12	22	2.47

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Employee's contributions due on all earnings above the ET 1d
£	£	£	£	£ P
112	77	12	23	2.58
113	77	12	24	2.69
114	77	12	25	2.80
115	77	12	26	2.91
116	77	12	27	3.02
117	77	12	28	3.13
118	77	12	29	3.24
119	77	12	30	3.35
120	77	12	31	3.46
121	77	12	32	3.57
122	77	12	33	3.68
123	77	12	34	3.79
124	77	12	35	3.90
125	77	12	36	4.01
126	77	12	37	4.12
127	77	12	38	4.23
128	77	12	39	4.34
129	77	12	40	4.45
130	77	12	41	4.56
131	77	12	42	4.67
132	77	12	43	4.78
133	77	12	44	4.89
134	77	12	45	5.00
135	77	12	46	5.11
136	77	12	47	5.22
137	77	12	48	5.33
138	77	12	49	5.44
139	77	12	50	5.55
140	77	12	51	5.66
141	77	12	52	5.77
142	77	12	53	5.88
143	77	12	54	5.99
144	77	12	55	6.10
145	77	12	56	6.21
146	77	12	57	6.32
147	77	12	58	6.43
148	77	12	59	6.54
149	77	12	60	6.65
150	77	12	61	6.76
151	77	12	62	6.87
152	77	12	63	6.98
153	77	12	64	7.09
154	77	12	65	7.20
155	77	12	66	7.31
156	77	12	67	7.42
157	77	12	68	7.53
158	77	12	69	7.64
159	77	12	70	7.75
160	77	12	71	7.86
161	77	12	72	7.97
162	77	12	73	8.08
163	77	12	74	8.19
164	77	12	75	8.30
165	77	12	76	8.41
166	77	12	77	8.52

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
167	77	12	78	8.63
168	77	12	79	8.74
169	77	12	80	8.85
170	77	12	81	8.96
171	77	12	82	9.07
172	77	12	83	9.18
173	77	12	84	9.29
174	77	12	85	9.40
175	77	12	86	9.51
176	77	12	87	9.62
177	77	12	88	9.73
178	77	12	89	9.84
179	77	12	90	9.95
180	77	12	91	10.06
181	77	12	92	10.17
182	77	12	93	10.28
183	77	12	94	10.39
184	77	12	95	10.50
185	77	12	96	10.61
186	77	12	97	10.72
187	77	12	98	10.83
188	77	12	99	10.94
189	77	12	100	11.05
190	77	12	101	11.16
191	77	12	102	11.27
192	77	12	103	11.38
193	77	12	104	11.49
194	77	12	105	11.60
195	77	12	106	11.71
196	77	12	107	11.82
197	77	12	108	11.93
198	77	12	109	12.04
199	77	12	110	12.15
200	77	12	111	12.26
201	77	12	112	12.37
202	77	12	113	12.48
203	77	12	114	12.59
204	77	12	115	12.70
205	77	12	116	12.81
206	77	12	117	12.92
207	77	12	118	13.03
208	77	12	119	13.14
209	77	12	120	13.25
210	77	12	121	13.36
211	77	12	122	13.47
212	77	12	123	13.58
213	77	12	124	13.69
214	77	12	125	13.80
215	77	12	126	13.91
216	77	12	127	14.02
217	77	12	128	14.13
218	77	12	129	14.24
219	77	12	130	14.35
220	77	12	131	14.46
221	77	12	132	14.57

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
222	77	12	133	14.68
223	77	12	134	14.79
224	77	12	135	14.90
225	77	12	136	15.01
226	77	12	137	15.12
227	77	12	138	15.23
228	77	12	139	15.34
229	77	12	140	15.45
230	77	12	141	15.56
231	77	12	142	15.67
232	77	12	143	15.78
233	77	12	144	15.89
234	77	12	145	16.00
235	77	12	146	16.11
236	77	12	147	16.22
237	77	12	148	16.33
238	77	12	149	16.44
239	77	12	150	16.55
240	77	12	151	16.66
241	77	12	152	16.77
242	77	12	153	16.88
243	77	12	154	16.99
244	77	12	155	17.10
245	77	12	156	17.21
246	77	12	157	17.32
247	77	12	158	17.43
248	77	12	159	17.54
249	77	12	160	17.65
250	77	12	161	17.76
251	77	12	162	17.87
252	77	12	163	17.98
253	77	12	164	18.09
254	77	12	165	18.20
255	77	12	166	18.31
256	77	12	167	18.42
257	77	12	168	18.53
258	77	12	169	18.64
259	77	12	170	18.75
260	77	12	171	18.86
261	77	12	172	18.97
262	77	12	173	19.08
263	77	12	174	19.19
264	77	12	175	19.30
265	77	12	176	19.41
266	77	12	177	19.52
267	77	12	178	19.63
268	77	12	179	19.74
269	77	12	180	19.85
270	77	12	181	19.96
271	77	12	182	20.07
272	77	12	183	20.18
273	77	12	184	20.29
274	77	12	185	20.40
275	77	12	186	20.51
276	77	12	187	20.62

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
277	77	12	188	20.73
278	77	12	189	20.84
279	77	12	190	20.95
280	77	12	191	21.06
281	77	12	192	21.17
282	77	12	193	21.28
283	77	12	194	21.39
284	77	12	195	21.50
285	77	12	196	21.61
286	77	12	197	21.72
287	77	12	198	21.83
288	77	12	199	21.94
289	77	12	200	22.05
290	77	12	201	22.16
291	77	12	202	22.27
292	77	12	203	22.38
293	77	12	204	22.49
294	77	12	205	22.60
295	77	12	206	22.71
296	77	12	207	22.82
297	77	12	208	22.93
298	77	12	209	23.04
299	77	12	210	23.15
300	77	12	211	23.26
301	77	12	212	23.37
302	77	12	213	23.48
303	77	12	214	23.59
304	77	12	215	23.70
305	77	12	216	23.81
306	77	12	217	23.92
307	77	12	218	24.03
308	77	12	219	24.14
309	77	12	220	24.25
310	77	12	221	24.36
311	77	12	222	24.47
312	77	12	223	24.58
313	77	12	224	24.69
314	77	12	225	24.80
315	77	12	226	24.91
316	77	12	227	25.02
317	77	12	228	25.13
318	77	12	229	25.24
319	77	12	230	25.35
320	77	12	231	25.46
321	77	12	232	25.57
322	77	12	233	25.68
323	77	12	234	25.79
324	77	12	235	25.90
325	77	12	236	26.01
326	77	12	237	26.12
327	77	12	238	26.23
328	77	12	239	26.34
329	77	12	240	26.45
330	77	12	241	26.56
331	77	12	242	26.67

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
332	77	12	243	26.78
333	77	12	244	26.89
334	77	12	245	27.00
335	77	12	246	27.11
336	77	12	247	27.22
337	77	12	248	27.33
338	77	12	249	27.44
339	77	12	250	27.55
340	77	12	251	27.66
341	77	12	252	27.77
342	77	12	253	27.88
343	77	12	254	27.99
344	77	12	255	28.10
345	77	12	256	28.21
346	77	12	257	28.32
347	77	12	258	28.43
348	77	12	259	28.54
349	77	12	260	28.65
350	77	12	261	28.76
351	77	12	262	28.87
352	77	12	263	28.98
353	77	12	264	29.09
354	77	12	265	29.20
355	77	12	266	29.31
356	77	12	267	29.42
357	77	12	268	29.53
358	77	12	269	29.64
359	77	12	270	29.75
360	77	12	271	29.86
361	77	12	272	29.97
362	77	12	273	30.08
363	77	12	274	30.19
364	77	12	275	30.30
365	77	12	276	30.41
366	77	12	277	30.52
367	77	12	278	30.63
368	77	12	279	30.74
369	77	12	280	30.85
370	77	12	281	30.96
371	77	12	282	31.07
372	77	12	283	31.18
373	77	12	284	31.29
374	77	12	285	31.40
375	77	12	286	31.51
376	77	12	287	31.62
377	77	12	288	31.73
378	77	12	289	31.84
379	77	12	290	31.95
380	77	12	291	32.06
381	77	12	292	32.17
382	77	12	293	32.28
383	77	12	294	32.39
384	77	12	295	32.50
385	77	12	296	32.61
386	77	12	297	32.72

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
387	77	12	298	32.83
388	77	12	299	32.94
389	77	12	300	33.05
390	77	12	301	33.16
391	77	12	302	33.27
392	77	12	303	33.38
393	77	12	304	33.49
394	77	12	305	33.60
395	77	12	306	33.71
396	77	12	307	33.82
397	77	12	308	33.93
398	77	12	309	34.04
399	77	12	310	34.15
400	77	12	311	34.26
401	77	12	312	34.37
402	77	12	313	34.48
403	77	12	314	34.59
404	77	12	315	34.70
405	77	12	316	34.81
406	77	12	317	34.92
407	77	12	318	35.03
408	77	12	319	35.14
409	77	12	320	35.25
410	77	12	321	35.36
411	77	12	322	35.47
412	77	12	323	35.58
413	77	12	324	35.69
414	77	12	325	35.80
415	77	12	326	35.91
416	77	12	327	36.02
417	77	12	328	36.13
418	77	12	329	36.24
419	77	12	330	36.35
420	77	12	331	36.46
421	77	12	332	36.57
422	77	12	333	36.68
423	77	12	334	36.79
424	77	12	335	36.90
425	77	12	336	37.01
426	77	12	337	37.12
427	77	12	338	37.23
428	77	12	339	37.34
429	77	12	340	37.45
430	77	12	341	37.56
431	77	12	342	37.67
432	77	12	343	37.78
433	77	12	344	37.89
434	77	12	345	38.00
435	77	12	346	38.11
436	77	12	347	38.22
437	77	12	348	38.33
438	77	12	349	38.44
439	77	12	350	38.55
440	77	12	351	38.66
441	77	12	352	38.77

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
442	77	12	353	38.88
443	77	12	354	38.99
444	77	12	355	39.10
445	77	12	356	39.21
446	77	12	357	39.32
447	77	12	358	39.43
448	77	12	359	39.54
449	77	12	360	39.65
450	77	12	361	39.76
451	77	12	362	39.87
452	77	12	363	39.98
453	77	12	364	40.09
454	77	12	365	40.20
455	77	12	366	40.31
456	77	12	367	40.42
457	77	12	368	40.53
458	77	12	369	40.64
459	77	12	370	40.75
460	77	12	371	40.86
461	77	12	372	40.97
462	77	12	373	41.08
463	77	12	374	41.19
464	77	12	375	41.30
465	77	12	376	41.41
466	77	12	377	41.52
467	77	12	378	41.63
468	77	12	379	41.74
469	77	12	380	41.85
470	77	12	381	41.96
471	77	12	382	42.07
472	77	12	383	42.18
473	77	12	384	42.29
474	77	12	385	42.40
475	77	12	386	42.51
476	77	12	387	42.62
477	77	12	388	42.73
478	77	12	389	42.84
479	77	12	390	42.95
480	77	12	391	43.06
481	77	12	392	43.17
482	77	12	393	43.28
483	77	12	394	43.39
484	77	12	395	43.50
485	77	12	396	43.61
486	77	12	397	43.72
487	77	12	398	43.83
488	77	12	399	43.94
489	77	12	400	44.05
490	77	12	401	44.16
491	77	12	402	44.27
492	77	12	403	44.38
493	77	12	404	44.49
494	77	12	405	44.60
495	77	12	406	44.71
496	77	12	407	44.82

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
497	77	12	408	44.93
498	77	12	409	45.04
499	77	12	410	45.15
500	77	12	411	45.26
501	77	12	412	45.37
502	77	12	413	45.48
503	77	12	414	45.59
504	77	12	415	45.70
505	77	12	416	45.81
506	77	12	417	45.92
507	77	12	418	46.03
508	77	12	419	46.14
509	77	12	420	46.25
510	77	12	421	46.36
511	77	12	422	46.47
512	77	12	423	46.58
513	77	12	424	46.69
514	77	12	425	46.80
515	77	12	426	46.91
516	77	12	427	47.02
517	77	12	428	47.13
518	77	12	429	47.24
519	77	12	430	47.35
520	77	12	431	47.46
521	77	12	432	47.57
522	77	12	433	47.68
523	77	12	434	47.79
524	77	12	435	47.90
525	77	12	436	48.01
526	77	12	437	48.12
527	77	12	438	48.23
528	77	12	439	48.34
529	77	12	440	48.45
530	77	12	441	48.56
531	77	12	442	48.67
532	77	12	443	48.78
533	77	12	444	48.89
534	77	12	445	49.00
535	77	12	446	49.11
536	77	12	447	49.22
537	77	12	448	49.33
538	77	12	449	49.44
539	77	12	450	49.55
540	77	12	451	49.66
541	77	12	452	49.77
542	77	12	453	49.88
543	77	12	454	49.99
544	77	12	455	50.10
545	77	12	456	50.21
546	77	12	457	50.32
547	77	12	458	50.43
548	77	12	459	50.54
549	77	12	460	50.65
550	77	12	461	50.76
551	77	12	462	50.87

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
552	77	12	463	50.98
553	77	12	464	51.09
554	77	12	465	51.20
555	77	12	466	51.31
556	77	12	467	51.42
557	77	12	468	51.53
558	77	12	469	51.64
559	77	12	470	51.75
560	77	12	471	51.86
561	77	12	472	51.97
562	77	12	473	52.08
563	77	12	474	52.19
564	77	12	475	52.30
565	77	12	476	52.41
566	77	12	477	52.52
567	77	12	478	52.63
568	77	12	479	52.74
569	77	12	480	52.85
570	77	12	481	52.96
571	77	12	482	53.07
572	77	12	483	53.18
573	77	12	484	53.29
574	77	12	485	53.40
575	77	12	486	53.51
576	77	12	487	53.62
577	77	12	488	53.73
578	77	12	489	53.84
579	77	12	490	53.95
580	77	12	491	54.06
581	77	12	492	54.17
582	77	12	493	54.28
583	77	12	494	54.39
584	77	12	495	54.50
585	77	12	496	54.61
586	77	12	497	54.72
587	77	12	498	54.83
588	77	12	499	54.94
589	77	12	500	55.05
590	77	12	501	55.16
591	77	12	502	55.27
592	77	12	503	55.38
593	77	12	504	55.49
594	77	12	505	55.60
595	77	12	506	55.66

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

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

If your 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 your total earnings exceed the UEL see page 46.

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Employee's contributions due on all earnings above the ET 1d
£	£	£	£	£ P
Up to and including 333.99	No NIC Liability, make no entries on forms P11 and P14			
334	334	0	0	0.00
338	334	4	0	0.00
342	334	8	0	0.00
346	334	12	0	0.00
350	334	16	0	0.00
354	334	20	0	0.00
358	334	24	0	0.00
362	334	28	0	0.00
366	334	32	0	0.00
370	334	36	0	0.00
374	334	40	0	0.00
378	334	44	0	0.00
382	334	48	0	0.00
385	334	51	0	0.00
386	334	51	1	0.33
390	334	51	5	0.77
394	334	51	9	1.21
398	334	51	13	1.65
402	334	51	17	2.09
406	334	51	21	2.53
410	334	51	25	2.97
414	334	51	29	3.41
418	334	51	33	3.85
422	334	51	37	4.29
426	334	51	41	4.73
430	334	51	45	5.17
434	334	51	49	5.61
438	334	51	53	6.05
442	334	51	57	6.49
446	334	51	61	6.93
450	334	51	65	7.37
454	334	51	69	7.81
458	334	51	73	8.25
462	334	51	77	8.69
466	334	51	81	9.13

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
470	334	51	85	9.57
474	334	51	89	10.01
478	334	51	93	10.45
482	334	51	97	10.89
486	334	51	101	11.33
490	334	51	105	11.77
494	334	51	109	12.21
498	334	51	113	12.65
502	334	51	117	13.09
506	334	51	121	13.53
510	334	51	125	13.97
514	334	51	129	14.41
518	334	51	133	14.85
522	334	51	137	15.29
526	334	51	141	15.73
530	334	51	145	16.17
534	334	51	149	16.61
538	334	51	153	17.05
542	334	51	157	17.49
546	334	51	161	17.93
550	334	51	165	18.37
554	334	51	169	18.81
558	334	51	173	19.25
562	334	51	177	19.69
566	334	51	181	20.13
570	334	51	185	20.57
574	334	51	189	21.01
578	334	51	193	21.45
582	334	51	197	21.89
586	334	51	201	22.33
590	334	51	205	22.77
594	334	51	209	23.21
598	334	51	213	23.65
602	334	51	217	24.09
606	334	51	221	24.53
610	334	51	225	24.97
614	334	51	229	25.41
618	334	51	233	25.85
622	334	51	237	26.29
626	334	51	241	26.73
630	334	51	245	27.17
634	334	51	249	27.61
638	334	51	253	28.05
642	334	51	257	28.49
646	334	51	261	28.93
650	334	51	265	29.37
654	334	51	269	29.81
658	334	51	273	30.25
662	334	51	277	30.69
666	334	51	281	31.13
670	334	51	285	31.57
674	334	51	289	32.01
678	334	51	293	32.45
682	334	51	297	32.89
686	334	51	301	33.33

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
690	334	51	305	33.77
694	334	51	309	34.21
698	334	51	313	34.65
702	334	51	317	35.09
706	334	51	321	35.53
710	334	51	325	35.97
714	334	51	329	36.41
718	334	51	333	36.85
722	334	51	337	37.29
726	334	51	341	37.73
730	334	51	345	38.17
734	334	51	349	38.61
738	334	51	353	39.05
742	334	51	357	39.49
746	334	51	361	39.93
750	334	51	365	40.37
754	334	51	369	40.81
758	334	51	373	41.25
762	334	51	377	41.69
766	334	51	381	42.13
770	334	51	385	42.57
774	334	51	389	43.01
778	334	51	393	43.45
782	334	51	397	43.89
786	334	51	401	44.33
790	334	51	405	44.77
794	334	51	409	45.21
798	334	51	413	45.65
802	334	51	417	46.09
806	334	51	421	46.53
810	334	51	425	46.97
814	334	51	429	47.41
818	334	51	433	47.85
822	334	51	437	48.29
826	334	51	441	48.73
830	334	51	445	49.17
834	334	51	449	49.61
838	334	51	453	50.05
842	334	51	457	50.49
846	334	51	461	50.93
850	334	51	465	51.37
854	334	51	469	51.81
858	334	51	473	52.25
862	334	51	477	52.69
866	334	51	481	53.13
870	334	51	485	53.57
874	334	51	489	54.01
878	334	51	493	54.45
882	334	51	497	54.89
886	334	51	501	55.33
890	334	51	505	55.77
894	334	51	509	56.21
898	334	51	513	56.65
902	334	51	517	57.09
906	334	51	521	57.53

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
910	334	51	525	57.97
914	334	51	529	58.41
918	334	51	533	58.85
922	334	51	537	59.29
926	334	51	541	59.73
930	334	51	545	60.17
934	334	51	549	60.61
938	334	51	553	61.05
942	334	51	557	61.49
946	334	51	561	61.93
950	334	51	565	62.37
954	334	51	569	62.81
958	334	51	573	63.25
962	334	51	577	63.69
966	334	51	581	64.13
970	334	51	585	64.57
974	334	51	589	65.01
978	334	51	593	65.45
982	334	51	597	65.89
986	334	51	601	66.33
990	334	51	605	66.77
994	334	51	609	67.21
998	334	51	613	67.65
1002	334	51	617	68.09
1006	334	51	621	68.53
1010	334	51	625	68.97
1014	334	51	629	69.41
1018	334	51	633	69.85
1022	334	51	637	70.29
1026	334	51	641	70.73
1030	334	51	645	71.17
1034	334	51	649	71.61
1038	334	51	653	72.05
1042	334	51	657	72.49
1046	334	51	661	72.93
1050	334	51	665	73.37
1054	334	51	669	73.81
1058	334	51	673	74.25
1062	334	51	677	74.69
1066	334	51	681	75.13
1070	334	51	685	75.57
1074	334	51	689	76.01
1078	334	51	693	76.45
1082	334	51	697	76.89
1086	334	51	701	77.33
1090	334	51	705	77.77
1094	334	51	709	78.21
1098	334	51	713	78.65
1102	334	51	717	79.09
1106	334	51	721	79.53
1110	334	51	725	79.97
1114	334	51	729	80.41
1118	334	51	733	80.85
1122	334	51	737	81.29
1126	334	51	741	81.73

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1130	334	51	745	82.17
1134	334	51	749	82.61
1138	334	51	753	83.05
1142	334	51	757	83.49
1146	334	51	761	83.93
1150	334	51	765	84.37
1154	334	51	769	84.81
1158	334	51	773	85.25
1162	334	51	777	85.69
1166	334	51	781	86.13
1170	334	51	785	86.57
1174	334	51	789	87.01
1178	334	51	793	87.45
1182	334	51	797	87.89
1186	334	51	801	88.33
1190	334	51	805	88.77
1194	334	51	809	89.21
1198	334	51	813	89.65
1202	334	51	817	90.09
1206	334	51	821	90.53
1210	334	51	825	90.97
1214	334	51	829	91.41
1218	334	51	833	91.85
1222	334	51	837	92.29
1226	334	51	841	92.73
1230	334	51	845	93.17
1234	334	51	849	93.61
1238	334	51	853	94.05
1242	334	51	857	94.49
1246	334	51	861	94.93
1250	334	51	865	95.37
1254	334	51	869	95.81
1258	334	51	873	96.25
1262	334	51	877	96.69
1266	334	51	881	97.13
1270	334	51	885	97.57
1274	334	51	889	98.01
1278	334	51	893	98.45
1282	334	51	897	98.89
1286	334	51	901	99.33
1290	334	51	905	99.77
1294	334	51	909	100.21
1298	334	51	913	100.65
1302	334	51	917	101.09
1306	334	51	921	101.53
1310	334	51	925	101.97
1314	334	51	929	102.41
1318	334	51	933	102.85
1322	334	51	937	103.29
1326	334	51	941	103.73
1330	334	51	945	104.17
1334	334	51	949	104.61
1338	334	51	953	105.05
1342	334	51	957	105.49
1346	334	51	961	105.93

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1350	334	51	965	106.37
1354	334	51	969	106.81
1358	334	51	973	107.25
1362	334	51	977	107.69
1366	334	51	981	108.13
1370	334	51	985	108.57
1374	334	51	989	109.01
1378	334	51	993	109.45
1382	334	51	997	109.89
1386	334	51	1001	110.33
1390	334	51	1005	110.77
1394	334	51	1009	111.21
1398	334	51	1013	111.65
1402	334	51	1017	112.09
1406	334	51	1021	112.53
1410	334	51	1025	112.97
1414	334	51	1029	113.41
1418	334	51	1033	113.85
1422	334	51	1037	114.29
1426	334	51	1041	114.73
1430	334	51	1045	115.17
1434	334	51	1049	115.61
1438	334	51	1053	116.05
1442	334	51	1057	116.49
1446	334	51	1061	116.93
1450	334	51	1065	117.37
1454	334	51	1069	117.81
1458	334	51	1073	118.25
1462	334	51	1077	118.69
1466	334	51	1081	119.13
1470	334	51	1085	119.57
1474	334	51	1089	120.01
1478	334	51	1093	120.45
1482	334	51	1097	120.89
1486	334	51	1101	121.33
1490	334	51	1105	121.77
1494	334	51	1109	122.21
1498	334	51	1113	122.65
1502	334	51	1117	123.09
1506	334	51	1121	123.53
1510	334	51	1125	123.97
1514	334	51	1129	124.41
1518	334	51	1133	124.85
1522	334	51	1137	125.29
1526	334	51	1141	125.73
1530	334	51	1145	126.17
1534	334	51	1149	126.61
1538	334	51	1153	127.05
1542	334	51	1157	127.49
1546	334	51	1161	127.93
1550	334	51	1165	128.37
1554	334	51	1169	128.81
1558	334	51	1173	129.25
1562	334	51	1177	129.69
1566	334	51	1181	130.13

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1570	334	51	1185	130.57
1574	334	51	1189	131.01
1578	334	51	1193	131.45
1582	334	51	1197	131.89
1586	334	51	1201	132.33
1590	334	51	1205	132.77
1594	334	51	1209	133.21
1598	334	51	1213	133.65
1602	334	51	1217	134.09
1606	334	51	1221	134.53
1610	334	51	1225	134.97
1614	334	51	1229	135.41
1618	334	51	1233	135.85
1622	334	51	1237	136.29
1626	334	51	1241	136.73
1630	334	51	1245	137.17
1634	334	51	1249	137.61
1638	334	51	1253	138.05
1642	334	51	1257	138.49
1646	334	51	1261	138.93
1650	334	51	1265	139.37
1654	334	51	1269	139.81
1658	334	51	1273	140.25
1662	334	51	1277	140.69
1666	334	51	1281	141.13
1670	334	51	1285	141.57
1674	334	51	1289	142.01
1678	334	51	1293	142.45
1682	334	51	1297	142.89
1686	334	51	1301	143.33
1690	334	51	1305	143.77
1694	334	51	1309	144.21
1698	334	51	1313	144.65
1702	334	51	1317	145.09
1706	334	51	1321	145.53
1710	334	51	1325	145.97
1714	334	51	1329	146.41
1718	334	51	1333	146.85
1722	334	51	1337	147.29
1726	334	51	1341	147.73
1730	334	51	1345	148.17
1734	334	51	1349	148.61
1738	334	51	1353	149.05
1742	334	51	1357	149.49
1746	334	51	1361	149.93
1750	334	51	1365	150.37
1754	334	51	1369	150.81
1758	334	51	1373	151.25
1762	334	51	1377	151.69
1766	334	51	1381	152.13
1770	334	51	1385	152.57
1774	334	51	1389	153.01
1778	334	51	1393	153.45
1782	334	51	1397	153.89
1786	334	51	1401	154.33

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1790	334	51	1405	154.77
1794	334	51	1409	155.21
1798	334	51	1413	155.65
1802	334	51	1417	156.09
1806	334	51	1421	156.53
1810	334	51	1425	156.97
1814	334	51	1429	157.41
1818	334	51	1433	157.85
1822	334	51	1437	158.29
1826	334	51	1441	158.73
1830	334	51	1445	159.17
1834	334	51	1449	159.61
1838	334	51	1453	160.05
1842	334	51	1457	160.49
1846	334	51	1461	160.93
1850	334	51	1465	161.37
1854	334	51	1469	161.81
1858	334	51	1473	162.25
1862	334	51	1477	162.69
1866	334	51	1481	163.13
1870	334	51	1485	163.57
1874	334	51	1489	164.01
1878	334	51	1493	164.45
1882	334	51	1497	164.89
1886	334	51	1501	165.33
1890	334	51	1505	165.77
1894	334	51	1509	166.21
1898	334	51	1513	166.65
1902	334	51	1517	167.09
1906	334	51	1521	167.53
1910	334	51	1525	167.97
1914	334	51	1529	168.41
1918	334	51	1533	168.85
1922	334	51	1537	169.29
1926	334	51	1541	169.73
1930	334	51	1545	170.17
1934	334	51	1549	170.61
1938	334	51	1553	171.05
1942	334	51	1557	171.49
1946	334	51	1561	171.93
1950	334	51	1565	172.37
1954	334	51	1569	172.81
1958	334	51	1573	173.25
1962	334	51	1577	173.69
1966	334	51	1581	174.13
1970	334	51	1585	174.57
1974	334	51	1589	175.01
1978	334	51	1593	175.45
1982	334	51	1597	175.89
1986	334	51	1601	176.33
1990	334	51	1605	176.77
1994	334	51	1609	177.21
1998	334	51	1613	177.65
2002	334	51	1617	178.09
2006	334	51	1621	178.53

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
2010	334	51	1625	178.97
2014	334	51	1629	179.41
2018	334	51	1633	179.85
2022	334	51	1637	180.29
2026	334	51	1641	180.73
2030	334	51	1645	181.17
2034	334	51	1649	181.61
2038	334	51	1653	182.05
2042	334	51	1657	182.49
2046	334	51	1661	182.93
2050	334	51	1665	183.37
2054	334	51	1669	183.81
2058	334	51	1673	184.25
2062	334	51	1677	184.69
2066	334	51	1681	185.13
2070	334	51	1685	185.57
2074	334	51	1689	186.01
2078	334	51	1693	186.45
2082	334	51	1697	186.89
2086	334	51	1701	187.33
2090	334	51	1705	187.77
2094	334	51	1709	188.21
2098	334	51	1713	188.65
2102	334	51	1717	189.09
2106	334	51	1721	189.53
2110	334	51	1725	189.97
2114	334	51	1729	190.41
2118	334	51	1733	190.85
2122	334	51	1737	191.29
2126	334	51	1741	191.73
2130	334	51	1745	192.17
2134	334	51	1749	192.61
2138	334	51	1753	193.05
2142	334	51	1757	193.49
2146	334	51	1761	193.93
2150	334	51	1765	194.37
2154	334	51	1769	194.81
2158	334	51	1773	195.25
2162	334	51	1777	195.69
2166	334	51	1781	196.13
2170	334	51	1785	196.57
2174	334	51	1789	197.01
2178	334	51	1793	197.45
2182	334	51	1797	197.89
2186	334	51	1801	198.33
2190	334	51	1805	198.77
2194	334	51	1809	199.21
2198	334	51	1813	199.65
2202	334	51	1817	200.09
2206	334	51	1821	200.53
2210	334	51	1825	200.97
2214	334	51	1829	201.41
2218	334	51	1833	201.85
2222	334	51	1837	202.29
2226	334	51	1841	202.73

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
2230	334	51	1845	203.17
2234	334	51	1849	203.61
2238	334	51	1853	204.05
2242	334	51	1857	204.49
2246	334	51	1861	204.93
2250	334	51	1865	205.37
2254	334	51	1869	205.81
2258	334	51	1873	206.25
2262	334	51	1877	206.69
2266	334	51	1881	207.13
2270	334	51	1885	207.57
2274	334	51	1889	208.01
2278	334	51	1893	208.45
2282	334	51	1897	208.89
2286	334	51	1901	209.33
2290	334	51	1905	209.77
2294	334	51	1909	210.21
2298	334	51	1913	210.65
2302	334	51	1917	211.09
2306	334	51	1921	211.53
2310	334	51	1925	211.97
2314	334	51	1929	212.41
2318	334	51	1933	212.85
2322	334	51	1937	213.29
2326	334	51	1941	213.73
2330	334	51	1945	214.17
2334	334	51	1949	214.61
2338	334	51	1953	215.05
2342	334	51	1957	215.49
2346	334	51	1961	215.93
2350	334	51	1965	216.37
2354	334	51	1969	216.81
2358	334	51	1973	217.25
2362	334	51	1977	217.69
2366	334	51	1981	218.13
2370	334	51	1985	218.57
2374	334	51	1989	219.01
2378	334	51	1993	219.45
2382	334	51	1997	219.89
2386	334	51	2001	220.33
2390	334	51	2005	220.77
2394	334	51	2009	221.21
2398	334	51	2013	221.65
2402	334	51	2017	222.09
2406	334	51	2021	222.53
2410	334	51	2025	222.97
2414	334	51	2029	223.41
2418	334	51	2033	223.85
2422	334	51	2037	224.29
2426	334	51	2041	224.73
2430	334	51	2045	225.17
2434	334	51	2049	225.61
2438	334	51	2053	226.05
2442	334	51	2057	226.49
2446	334	51	2061	226.93

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
2450	334	51	2065	227.37
2454	334	51	2069	227.81
2458	334	51	2073	228.25
2462	334	51	2077	228.69
2466	334	51	2081	229.13
2470	334	51	2085	229.57
2474	334	51	2089	230.01
2478	334	51	2093	230.45
2482	334	51	2097	230.89
2486	334	51	2101	231.33
2490	334	51	2105	231.77
2494	334	51	2109	232.21
2498	334	51	2113	232.65
2502	334	51	2117	233.09
2506	334	51	2121	233.53
2510	334	51	2125	233.97
2514	334	51	2129	234.41
2518	334	51	2133	234.85
2522	334	51	2137	235.29
2526	334	51	2141	235.73
2530	334	51	2145	236.17
2534	334	51	2149	236.61
2538	334	51	2153	237.05
2542	334	51	2157	237.49
2546	334	51	2161	237.93
2550	334	51	2165	238.37
2554	334	51	2169	238.81
2558	334	51	2173	239.25
2562	334	51	2177	239.69
2566	334	51	2181	240.13
2570	334	51	2185	240.57
2574	334	51	2189	241.01
2578	334	51	2193	241.28
2579	334	51	2194	241.34

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

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

If your 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 your total earnings exceed the UEL see page 46.

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Employee's contributions due on all earnings above the ET 1d
£	£	£	£	£ P
Up to and including 76.99	No NIC Liability, make no entries on forms P11 and P14			
77	77	0	0	0.00
78	77	1	0	0.00
79	77	2	0	0.00
80	77	3	0	0.00
81	77	4	0	0.00
82	77	5	0	0.00
83	77	6	0	0.00
84	77	7	0	0.00
85	77	8	0	0.00
86	77	9	0	0.00
87	77	10	0	0.00
88	77	11	0	0.00
89	77	12	0	0.00
90	77	12	1	0.07
91	77	12	2	0.12
92	77	12	3	0.17
93	77	12	4	0.22
94	77	12	5	0.27
95	77	12	6	0.31
96	77	12	7	0.36
97	77	12	8	0.41
98	77	12	9	0.46
99	77	12	10	0.51
100	77	12	11	0.56
101	77	12	12	0.61
102	77	12	13	0.65
103	77	12	14	0.70
104	77	12	15	0.75
105	77	12	16	0.80
106	77	12	17	0.85
107	77	12	18	0.90
108	77	12	19	0.94
109	77	12	20	0.99
110	77	12	21	1.04
111	77	12	22	1.09

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
112	77	12	23	1.14
113	77	12	24	1.19
114	77	12	25	1.24
115	77	12	26	1.28
116	77	12	27	1.33
117	77	12	28	1.38
118	77	12	29	1.43
119	77	12	30	1.48
120	77	12	31	1.53
121	77	12	32	1.58
122	77	12	33	1.62
123	77	12	34	1.67
124	77	12	35	1.72
125	77	12	36	1.77
126	77	12	37	1.82
127	77	12	38	1.87
128	77	12	39	1.91
129	77	12	40	1.96
130	77	12	41	2.01
131	77	12	42	2.06
132	77	12	43	2.11
133	77	12	44	2.16
134	77	12	45	2.21
135	77	12	46	2.25
136	77	12	47	2.30
137	77	12	48	2.35
138	77	12	49	2.40
139	77	12	50	2.45
140	77	12	51	2.50
141	77	12	52	2.55
142	77	12	53	2.59
143	77	12	54	2.64
144	77	12	55	2.69
145	77	12	56	2.74
146	77	12	57	2.79
147	77	12	58	2.84
148	77	12	59	2.88
149	77	12	60	2.93
150	77	12	61	2.98
151	77	12	62	3.03
152	77	12	63	3.08
153	77	12	64	3.13
154	77	12	65	3.18
155	77	12	66	3.22
156	77	12	67	3.27
157	77	12	68	3.32
158	77	12	69	3.37
159	77	12	70	3.42
160	77	12	71	3.47
161	77	12	72	3.52
162	77	12	73	3.56
163	77	12	74	3.61
164	77	12	75	3.66
165	77	12	76	3.71
166	77	12	77	3.76

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
167	77	12	78	3.81
168	77	12	79	3.85
169	77	12	80	3.90
170	77	12	81	3.95
171	77	12	82	4.00
172	77	12	83	4.05
173	77	12	84	4.10
174	77	12	85	4.15
175	77	12	86	4.19
176	77	12	87	4.24
177	77	12	88	4.29
178	77	12	89	4.34
179	77	12	90	4.39
180	77	12	91	4.44
181	77	12	92	4.49
182	77	12	93	4.53
183	77	12	94	4.58
184	77	12	95	4.63
185	77	12	96	4.68
186	77	12	97	4.73
187	77	12	98	4.78
188	77	12	99	4.82
189	77	12	100	4.87
190	77	12	101	4.92
191	77	12	102	4.97
192	77	12	103	5.02
193	77	12	104	5.07
194	77	12	105	5.12
195	77	12	106	5.16
196	77	12	107	5.21
197	77	12	108	5.26
198	77	12	109	5.31
199	77	12	110	5.36
200	77	12	111	5.41
201	77	12	112	5.46
202	77	12	113	5.50
203	77	12	114	5.55
204	77	12	115	5.60
205	77	12	116	5.65
206	77	12	117	5.70
207	77	12	118	5.75
208	77	12	119	5.79
209	77	12	120	5.84
210	77	12	121	5.89
211	77	12	122	5.94
212	77	12	123	5.99
213	77	12	124	6.04
214	77	12	125	6.09
215	77	12	126	6.13
216	77	12	127	6.18
217	77	12	128	6.23
218	77	12	129	6.28
219	77	12	130	6.33
220	77	12	131	6.38
221	77	12	132	6.43

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
222	77	12	133	6.47
223	77	12	134	6.52
224	77	12	135	6.57
225	77	12	136	6.62
226	77	12	137	6.67
227	77	12	138	6.72
228	77	12	139	6.76
229	77	12	140	6.81
230	77	12	141	6.86
231	77	12	142	6.91
232	77	12	143	6.96
233	77	12	144	7.01
234	77	12	145	7.06
235	77	12	146	7.10
236	77	12	147	7.15
237	77	12	148	7.20
238	77	12	149	7.25
239	77	12	150	7.30
240	77	12	151	7.35
241	77	12	152	7.40
242	77	12	153	7.44
243	77	12	154	7.49
244	77	12	155	7.54
245	77	12	156	7.59
246	77	12	157	7.64
247	77	12	158	7.69
248	77	12	159	7.73
249	77	12	160	7.78
250	77	12	161	7.83
251	77	12	162	7.88
252	77	12	163	7.93
253	77	12	164	7.98
254	77	12	165	8.03
255	77	12	166	8.07
256	77	12	167	8.12
257	77	12	168	8.17
258	77	12	169	8.22
259	77	12	170	8.27
260	77	12	171	8.32
261	77	12	172	8.37
262	77	12	173	8.41
263	77	12	174	8.46
264	77	12	175	8.51
265	77	12	176	8.56
266	77	12	177	8.61
267	77	12	178	8.66
268	77	12	179	8.70
269	77	12	180	8.75
270	77	12	181	8.80
271	77	12	182	8.85
272	77	12	183	8.90
273	77	12	184	8.95
274	77	12	185	9.00
275	77	12	186	9.04
276	77	12	187	9.09

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
277	77	12	188	9.14
278	77	12	189	9.19
279	77	12	190	9.24
280	77	12	191	9.29
281	77	12	192	9.34
282	77	12	193	9.38
283	77	12	194	9.43
284	77	12	195	9.48
285	77	12	196	9.53
286	77	12	197	9.58
287	77	12	198	9.63
288	77	12	199	9.67
289	77	12	200	9.72
290	77	12	201	9.77
291	77	12	202	9.82
292	77	12	203	9.87
293	77	12	204	9.92
294	77	12	205	9.97
295	77	12	206	10.01
296	77	12	207	10.06
297	77	12	208	10.11
298	77	12	209	10.16
299	77	12	210	10.21
300	77	12	211	10.26
301	77	12	212	10.31
302	77	12	213	10.35
303	77	12	214	10.40
304	77	12	215	10.45
305	77	12	216	10.50
306	77	12	217	10.55
307	77	12	218	10.60
308	77	12	219	10.64
309	77	12	220	10.69
310	77	12	221	10.74
311	77	12	222	10.79
312	77	12	223	10.84
313	77	12	224	10.89
314	77	12	225	10.94
315	77	12	226	10.98
316	77	12	227	11.03
317	77	12	228	11.08
318	77	12	229	11.13
319	77	12	230	11.18
320	77	12	231	11.23
321	77	12	232	11.28
322	77	12	233	11.32
323	77	12	234	11.37
324	77	12	235	11.42
325	77	12	236	11.47
326	77	12	237	11.52
327	77	12	238	11.57
328	77	12	239	11.61
329	77	12	240	11.66
330	77	12	241	11.71
331	77	12	242	11.76

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
332	77	12	243	11.81
333	77	12	244	11.86
334	77	12	245	11.91
335	77	12	246	11.95
336	77	12	247	12.00
337	77	12	248	12.05
338	77	12	249	12.10
339	77	12	250	12.15
340	77	12	251	12.20
341	77	12	252	12.25
342	77	12	253	12.29
343	77	12	254	12.34
344	77	12	255	12.39
345	77	12	256	12.44
346	77	12	257	12.49
347	77	12	258	12.54
348	77	12	259	12.58
349	77	12	260	12.63
350	77	12	261	12.68
351	77	12	262	12.73
352	77	12	263	12.78
353	77	12	264	12.83
354	77	12	265	12.88
355	77	12	266	12.92
356	77	12	267	12.97
357	77	12	268	13.02
358	77	12	269	13.07
359	77	12	270	13.12
360	77	12	271	13.17
361	77	12	272	13.22
362	77	12	273	13.26
363	77	12	274	13.31
364	77	12	275	13.36
365	77	12	276	13.41
366	77	12	277	13.46
367	77	12	278	13.51
368	77	12	279	13.55
369	77	12	280	13.60
370	77	12	281	13.65
371	77	12	282	13.70
372	77	12	283	13.75
373	77	12	284	13.80
374	77	12	285	13.85
375	77	12	286	13.89
376	77	12	287	13.94
377	77	12	288	13.99
378	77	12	289	14.04
379	77	12	290	14.09
380	77	12	291	14.14
381	77	12	292	14.19
382	77	12	293	14.23
383	77	12	294	14.28
384	77	12	295	14.33
385	77	12	296	14.38
386	77	12	297	14.43

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
387	77	12	298	14.48
388	77	12	299	14.52
389	77	12	300	14.57
390	77	12	301	14.62
391	77	12	302	14.67
392	77	12	303	14.72
393	77	12	304	14.77
394	77	12	305	14.82
395	77	12	306	14.86
396	77	12	307	14.91
397	77	12	308	14.96
398	77	12	309	15.01
399	77	12	310	15.06
400	77	12	311	15.11
401	77	12	312	15.16
402	77	12	313	15.20
403	77	12	314	15.25
404	77	12	315	15.30
405	77	12	316	15.35
406	77	12	317	15.40
407	77	12	318	15.45
408	77	12	319	15.49
409	77	12	320	15.54
410	77	12	321	15.59
411	77	12	322	15.64
412	77	12	323	15.69
413	77	12	324	15.74
414	77	12	325	15.79
415	77	12	326	15.83
416	77	12	327	15.88
417	77	12	328	15.93
418	77	12	329	15.98
419	77	12	330	16.03
420	77	12	331	16.08
421	77	12	332	16.13
422	77	12	333	16.17
423	77	12	334	16.22
424	77	12	335	16.27
425	77	12	336	16.32
426	77	12	337	16.37
427	77	12	338	16.42
428	77	12	339	16.46
429	77	12	340	16.51
430	77	12	341	16.56
431	77	12	342	16.61
432	77	12	343	16.66
433	77	12	344	16.71
434	77	12	345	16.76
435	77	12	346	16.80
436	77	12	347	16.85
437	77	12	348	16.90
438	77	12	349	16.95
439	77	12	350	17.00
440	77	12	351	17.05
441	77	12	352	17.10

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
442	77	12	353	17.14
443	77	12	354	17.19
444	77	12	355	17.24
445	77	12	356	17.29
446	77	12	357	17.34
447	77	12	358	17.39
448	77	12	359	17.43
449	77	12	360	17.48
450	77	12	361	17.53
451	77	12	362	17.58
452	77	12	363	17.63
453	77	12	364	17.68
454	77	12	365	17.73
455	77	12	366	17.77
456	77	12	367	17.82
457	77	12	368	17.87
458	77	12	369	17.92
459	77	12	370	17.97
460	77	12	371	18.02
461	77	12	372	18.07
462	77	12	373	18.11
463	77	12	374	18.16
464	77	12	375	18.21
465	77	12	376	18.26
466	77	12	377	18.31
467	77	12	378	18.36
468	77	12	379	18.40
469	77	12	380	18.45
470	77	12	381	18.50
471	77	12	382	18.55
472	77	12	383	18.60
473	77	12	384	18.65
474	77	12	385	18.70
475	77	12	386	18.74
476	77	12	387	18.79
477	77	12	388	18.84
478	77	12	389	18.89
479	77	12	390	18.94
480	77	12	391	18.99
481	77	12	392	19.04
482	77	12	393	19.08
483	77	12	394	19.13
484	77	12	395	19.18
485	77	12	396	19.23
486	77	12	397	19.28
487	77	12	398	19.33
488	77	12	399	19.37
489	77	12	400	19.42
490	77	12	401	19.47
491	77	12	402	19.52
492	77	12	403	19.57
493	77	12	404	19.62
494	77	12	405	19.67
495	77	12	406	19.71
496	77	12	407	19.76

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
497	77	12	408	19.81
498	77	12	409	19.86
499	77	12	410	19.91
500	77	12	411	19.96
501	77	12	412	20.01
502	77	12	413	20.05
503	77	12	414	20.10
504	77	12	415	20.15
505	77	12	416	20.20
506	77	12	417	20.25
507	77	12	418	20.30
508	77	12	419	20.34
509	77	12	420	20.39
510	77	12	421	20.44
511	77	12	422	20.49
512	77	12	423	20.54
513	77	12	424	20.59
514	77	12	425	20.64
515	77	12	426	20.68
516	77	12	427	20.73
517	77	12	428	20.78
518	77	12	429	20.83
519	77	12	430	20.88
520	77	12	431	20.93
521	77	12	432	20.98
522	77	12	433	21.02
523	77	12	434	21.07
524	77	12	435	21.12
525	77	12	436	21.17
526	77	12	437	21.22
527	77	12	438	21.27
528	77	12	439	21.31
529	77	12	440	21.36
530	77	12	441	21.41
531	77	12	442	21.46
532	77	12	443	21.51
533	77	12	444	21.56
534	77	12	445	21.61
535	77	12	446	21.65
536	77	12	447	21.70
537	77	12	448	21.75
538	77	12	449	21.80
539	77	12	450	21.85
540	77	12	451	21.90
541	77	12	452	21.95
542	77	12	453	21.99
543	77	12	454	22.04
544	77	12	455	22.09
545	77	12	456	22.14
546	77	12	457	22.19
547	77	12	458	22.24
548	77	12	459	22.28
549	77	12	460	22.33
550	77	12	461	22.38
551	77	12	462	22.43

▼ 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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
552	77	12	463	22.48
553	77	12	464	22.53
554	77	12	465	22.58
555	77	12	466	22.62
556	77	12	467	22.67
557	77	12	468	22.72
558	77	12	469	22.77
559	77	12	470	22.82
560	77	12	471	22.87
561	77	12	472	22.92
562	77	12	473	22.96
563	77	12	474	23.01
564	77	12	475	23.06
565	77	12	476	23.11
566	77	12	477	23.16
567	77	12	478	23.21
568	77	12	479	23.25
569	77	12	480	23.30
570	77	12	481	23.35
571	77	12	482	23.40
572	77	12	483	23.45
573	77	12	484	23.50
574	77	12	485	23.55
575	77	12	486	23.59
576	77	12	487	23.64
577	77	12	488	23.69
578	77	12	489	23.74
579	77	12	490	23.79
580	77	12	491	23.84
581	77	12	492	23.89
582	77	12	493	23.93
583	77	12	494	23.98
584	77	12	495	24.03
585	77	12	496	24.08
586	77	12	497	24.13
587	77	12	498	24.18
588	77	12	499	24.22
589	77	12	500	24.27
590	77	12	501	24.32
591	77	12	502	24.37
592	77	12	503	24.42
593	77	12	504	24.47
594	77	12	505	24.52
595	77	12	506	24.54

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

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

If your 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 your total earnings exceed the UEL see page 46.

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Employee's contributions due on all earnings above the ET 1d
£	£	£	£	£ P
Up to and including 333.99	No NIC Liability, make no entries on forms P11 and P14			
334	334	0	0	0.00
338	334	4	0	0.00
342	334	8	0	0.00
346	334	12	0	0.00
350	334	16	0	0.00
354	334	20	0	0.00
358	334	24	0	0.00
362	334	28	0	0.00
366	334	32	0	0.00
370	334	36	0	0.00
374	334	40	0	0.00
378	334	44	0	0.00
382	334	48	0	0.00
385	334	51	0	0.00
386	334	51	1	0.14
390	334	51	5	0.34
394	334	51	9	0.53
398	334	51	13	0.73
402	334	51	17	0.92
406	334	51	21	1.11
410	334	51	25	1.31
414	334	51	29	1.50
418	334	51	33	1.70
422	334	51	37	1.89
426	334	51	41	2.08
430	334	51	45	2.28
434	334	51	49	2.47
438	334	51	53	2.67
442	334	51	57	2.86
446	334	51	61	3.05
450	334	51	65	3.25
454	334	51	69	3.44
458	334	51	73	3.64
462	334	51	77	3.83
466	334	51	81	4.02

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
470	334	51	85	4.22
474	334	51	89	4.41
478	334	51	93	4.61
482	334	51	97	4.80
486	334	51	101	4.99
490	334	51	105	5.19
494	334	51	109	5.38
498	334	51	113	5.58
502	334	51	117	5.77
506	334	51	121	5.96
510	334	51	125	6.16
514	334	51	129	6.35
518	334	51	133	6.55
522	334	51	137	6.74
526	334	51	141	6.93
530	334	51	145	7.13
534	334	51	149	7.32
538	334	51	153	7.52
542	334	51	157	7.71
546	334	51	161	7.90
550	334	51	165	8.10
554	334	51	169	8.29
558	334	51	173	8.49
562	334	51	177	8.68
566	334	51	181	8.87
570	334	51	185	9.07
574	334	51	189	9.26
578	334	51	193	9.46
582	334	51	197	9.65
586	334	51	201	9.84
590	334	51	205	10.04
594	334	51	209	10.23
598	334	51	213	10.43
602	334	51	217	10.62
606	334	51	221	10.81
610	334	51	225	11.01
614	334	51	229	11.20
618	334	51	233	11.40
622	334	51	237	11.59
626	334	51	241	11.78
630	334	51	245	11.98
634	334	51	249	12.17
638	334	51	253	12.37
642	334	51	257	12.56
646	334	51	261	12.75
650	334	51	265	12.95
654	334	51	269	13.14
658	334	51	273	13.34
662	334	51	277	13.53
666	334	51	281	13.72
670	334	51	285	13.92
674	334	51	289	14.11
678	334	51	293	14.31
682	334	51	297	14.50
686	334	51	301	14.69

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
690	334	51	305	14.89
694	334	51	309	15.08
698	334	51	313	15.28
702	334	51	317	15.47
706	334	51	321	15.66
710	334	51	325	15.86
714	334	51	329	16.05
718	334	51	333	16.25
722	334	51	337	16.44
726	334	51	341	16.63
730	334	51	345	16.83
734	334	51	349	17.02
738	334	51	353	17.22
742	334	51	357	17.41
746	334	51	361	17.60
750	334	51	365	17.80
754	334	51	369	17.99
758	334	51	373	18.19
762	334	51	377	18.38
766	334	51	381	18.57
770	334	51	385	18.77
774	334	51	389	18.96
778	334	51	393	19.16
782	334	51	397	19.35
786	334	51	401	19.54
790	334	51	405	19.74
794	334	51	409	19.93
798	334	51	413	20.13
802	334	51	417	20.32
806	334	51	421	20.51
810	334	51	425	20.71
814	334	51	429	20.90
818	334	51	433	21.10
822	334	51	437	21.29
826	334	51	441	21.48
830	334	51	445	21.68
834	334	51	449	21.87
838	334	51	453	22.07
842	334	51	457	22.26
846	334	51	461	22.45
850	334	51	465	22.65
854	334	51	469	22.84
858	334	51	473	23.04
862	334	51	477	23.23
866	334	51	481	23.42
870	334	51	485	23.62
874	334	51	489	23.81
878	334	51	493	24.01
882	334	51	497	24.20
886	334	51	501	24.39
890	334	51	505	24.59
894	334	51	509	24.78
898	334	51	513	24.98
902	334	51	517	25.17
906	334	51	521	25.36

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
910	334	51	525	25.56
914	334	51	529	25.75
918	334	51	533	25.95
922	334	51	537	26.14
926	334	51	541	26.33
930	334	51	545	26.53
934	334	51	549	26.72
938	334	51	553	26.92
942	334	51	557	27.11
946	334	51	561	27.30
950	334	51	565	27.50
954	334	51	569	27.69
958	334	51	573	27.89
962	334	51	577	28.08
966	334	51	581	28.27
970	334	51	585	28.47
974	334	51	589	28.66
978	334	51	593	28.86
982	334	51	597	29.05
986	334	51	601	29.24
990	334	51	605	29.44
994	334	51	609	29.63
998	334	51	613	29.83
1002	334	51	617	30.02
1006	334	51	621	30.21
1010	334	51	625	30.41
1014	334	51	629	30.60
1018	334	51	633	30.80
1022	334	51	637	30.99
1026	334	51	641	31.18
1030	334	51	645	31.38
1034	334	51	649	31.57
1038	334	51	653	31.77
1042	334	51	657	31.96
1046	334	51	661	32.15
1050	334	51	665	32.35
1054	334	51	669	32.54
1058	334	51	673	32.74
1062	334	51	677	32.93
1066	334	51	681	33.12
1070	334	51	685	33.32
1074	334	51	689	33.51
1078	334	51	693	33.71
1082	334	51	697	33.90
1086	334	51	701	34.09
1090	334	51	705	34.29
1094	334	51	709	34.48
1098	334	51	713	34.68
1102	334	51	717	34.87
1106	334	51	721	35.06
1110	334	51	725	35.26
1114	334	51	729	35.45
1118	334	51	733	35.65
1122	334	51	737	35.84
1126	334	51	741	36.03

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1130	334	51	745	36.23
1134	334	51	749	36.42
1138	334	51	753	36.62
1142	334	51	757	36.81
1146	334	51	761	37.00
1150	334	51	765	37.20
1154	334	51	769	37.39
1158	334	51	773	37.59
1162	334	51	777	37.78
1166	334	51	781	37.97
1170	334	51	785	38.17
1174	334	51	789	38.36
1178	334	51	793	38.56
1182	334	51	797	38.75
1186	334	51	801	38.94
1190	334	51	805	39.14
1194	334	51	809	39.33
1198	334	51	813	39.53
1202	334	51	817	39.72
1206	334	51	821	39.91
1210	334	51	825	40.11
1214	334	51	829	40.30
1218	334	51	833	40.50
1222	334	51	837	40.69
1226	334	51	841	40.88
1230	334	51	845	41.08
1234	334	51	849	41.27
1238	334	51	853	41.47
1242	334	51	857	41.66
1246	334	51	861	41.85
1250	334	51	865	42.05
1254	334	51	869	42.24
1258	334	51	873	42.44
1262	334	51	877	42.63
1266	334	51	881	42.82
1270	334	51	885	43.02
1274	334	51	889	43.21
1278	334	51	893	43.41
1282	334	51	897	43.60
1286	334	51	901	43.79
1290	334	51	905	43.99
1294	334	51	909	44.18
1298	334	51	913	44.38
1302	334	51	917	44.57
1306	334	51	921	44.76
1310	334	51	925	44.96
1314	334	51	929	45.15
1318	334	51	933	45.35
1322	334	51	937	45.54
1326	334	51	941	45.73
1330	334	51	945	45.93
1334	334	51	949	46.12
1338	334	51	953	46.32
1342	334	51	957	46.51
1346	334	51	961	46.70

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1350	334	51	965	46.90
1354	334	51	969	47.09
1358	334	51	973	47.29
1362	334	51	977	47.48
1366	334	51	981	47.67
1370	334	51	985	47.87
1374	334	51	989	48.06
1378	334	51	993	48.26
1382	334	51	997	48.45
1386	334	51	1001	48.64
1390	334	51	1005	48.84
1394	334	51	1009	49.03
1398	334	51	1013	49.23
1402	334	51	1017	49.42
1406	334	51	1021	49.61
1410	334	51	1025	49.81
1414	334	51	1029	50.00
1418	334	51	1033	50.20
1422	334	51	1037	50.39
1426	334	51	1041	50.58
1430	334	51	1045	50.78
1434	334	51	1049	50.97
1438	334	51	1053	51.17
1442	334	51	1057	51.36
1446	334	51	1061	51.55
1450	334	51	1065	51.75
1454	334	51	1069	51.94
1458	334	51	1073	52.14
1462	334	51	1077	52.33
1466	334	51	1081	52.52
1470	334	51	1085	52.72
1474	334	51	1089	52.91
1478	334	51	1093	53.11
1482	334	51	1097	53.30
1486	334	51	1101	53.49
1490	334	51	1105	53.69
1494	334	51	1109	53.88
1498	334	51	1113	54.08
1502	334	51	1117	54.27
1506	334	51	1121	54.46
1510	334	51	1125	54.66
1514	334	51	1129	54.85
1518	334	51	1133	55.05
1522	334	51	1137	55.24
1526	334	51	1141	55.43
1530	334	51	1145	55.63
1534	334	51	1149	55.82
1538	334	51	1153	56.02
1542	334	51	1157	56.21
1546	334	51	1161	56.40
1550	334	51	1165	56.60
1554	334	51	1169	56.79
1558	334	51	1173	56.99
1562	334	51	1177	57.18
1566	334	51	1181	57.37

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1570	334	51	1185	57.57
1574	334	51	1189	57.76
1578	334	51	1193	57.96
1582	334	51	1197	58.15
1586	334	51	1201	58.34
1590	334	51	1205	58.54
1594	334	51	1209	58.73
1598	334	51	1213	58.93
1602	334	51	1217	59.12
1606	334	51	1221	59.31
1610	334	51	1225	59.51
1614	334	51	1229	59.70
1618	334	51	1233	59.90
1622	334	51	1237	60.09
1626	334	51	1241	60.28
1630	334	51	1245	60.48
1634	334	51	1249	60.67
1638	334	51	1253	60.87
1642	334	51	1257	61.06
1646	334	51	1261	61.25
1650	334	51	1265	61.45
1654	334	51	1269	61.64
1658	334	51	1273	61.84
1662	334	51	1277	62.03
1666	334	51	1281	62.22
1670	334	51	1285	62.42
1674	334	51	1289	62.61
1678	334	51	1293	62.81
1682	334	51	1297	63.00
1686	334	51	1301	63.19
1690	334	51	1305	63.39
1694	334	51	1309	63.58
1698	334	51	1313	63.78
1702	334	51	1317	63.97
1706	334	51	1321	64.16
1710	334	51	1325	64.36
1714	334	51	1329	64.55
1718	334	51	1333	64.75
1722	334	51	1337	64.94
1726	334	51	1341	65.13
1730	334	51	1345	65.33
1734	334	51	1349	65.52
1738	334	51	1353	65.72
1742	334	51	1357	65.91
1746	334	51	1361	66.10
1750	334	51	1365	66.30
1754	334	51	1369	66.49
1758	334	51	1373	66.69
1762	334	51	1377	66.88
1766	334	51	1381	67.07
1770	334	51	1385	67.27
1774	334	51	1389	67.46
1778	334	51	1393	67.66
1782	334	51	1397	67.85
1786	334	51	1401	68.04

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
1790	334	51	1405	68.24
1794	334	51	1409	68.43
1798	334	51	1413	68.63
1802	334	51	1417	68.82
1806	334	51	1421	69.01
1810	334	51	1425	69.21
1814	334	51	1429	69.40
1818	334	51	1433	69.60
1822	334	51	1437	69.79
1826	334	51	1441	69.98
1830	334	51	1445	70.18
1834	334	51	1449	70.37
1838	334	51	1453	70.57
1842	334	51	1457	70.76
1846	334	51	1461	70.95
1850	334	51	1465	71.15
1854	334	51	1469	71.34
1858	334	51	1473	71.54
1862	334	51	1477	71.73
1866	334	51	1481	71.92
1870	334	51	1485	72.12
1874	334	51	1489	72.31
1878	334	51	1493	72.51
1882	334	51	1497	72.70
1886	334	51	1501	72.89
1890	334	51	1505	73.09
1894	334	51	1509	73.28
1898	334	51	1513	73.48
1902	334	51	1517	73.67
1906	334	51	1521	73.86
1910	334	51	1525	74.06
1914	334	51	1529	74.25
1918	334	51	1533	74.45
1922	334	51	1537	74.64
1926	334	51	1541	74.83
1930	334	51	1545	75.03
1934	334	51	1549	75.22
1938	334	51	1553	75.42
1942	334	51	1557	75.61
1946	334	51	1561	75.80
1950	334	51	1565	76.00
1954	334	51	1569	76.19
1958	334	51	1573	76.39
1962	334	51	1577	76.58
1966	334	51	1581	76.77
1970	334	51	1585	76.97
1974	334	51	1589	77.16
1978	334	51	1593	77.36
1982	334	51	1597	77.55
1986	334	51	1601	77.74
1990	334	51	1605	77.94
1994	334	51	1609	78.13
1998	334	51	1613	78.33
2002	334	51	1617	78.52
2006	334	51	1621	78.71

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
2010	334	51	1625	78.91
2014	334	51	1629	79.10
2018	334	51	1633	79.30
2022	334	51	1637	79.49
2026	334	51	1641	79.68
2030	334	51	1645	79.88
2034	334	51	1649	80.07
2038	334	51	1653	80.27
2042	334	51	1657	80.46
2046	334	51	1661	80.65
2050	334	51	1665	80.85
2054	334	51	1669	81.04
2058	334	51	1673	81.24
2062	334	51	1677	81.43
2066	334	51	1681	81.62
2070	334	51	1685	81.82
2074	334	51	1689	82.01
2078	334	51	1693	82.21
2082	334	51	1697	82.40
2086	334	51	1701	82.59
2090	334	51	1705	82.79
2094	334	51	1709	82.98
2098	334	51	1713	83.18
2102	334	51	1717	83.37
2106	334	51	1721	83.56
2110	334	51	1725	83.76
2114	334	51	1729	83.95
2118	334	51	1733	84.15
2122	334	51	1737	84.34
2126	334	51	1741	84.53
2130	334	51	1745	84.73
2134	334	51	1749	84.92
2138	334	51	1753	85.12
2142	334	51	1757	85.31
2146	334	51	1761	85.50
2150	334	51	1765	85.70
2154	334	51	1769	85.89
2158	334	51	1773	86.09
2162	334	51	1777	86.28
2166	334	51	1781	86.47
2170	334	51	1785	86.67
2174	334	51	1789	86.86
2178	334	51	1793	87.06
2182	334	51	1797	87.25
2186	334	51	1801	87.44
2190	334	51	1805	87.64
2194	334	51	1809	87.83
2198	334	51	1813	88.03
2202	334	51	1817	88.22
2206	334	51	1821	88.41
2210	334	51	1825	88.61
2214	334	51	1829	88.80
2218	334	51	1833	89.00
2222	334	51	1837	89.19
2226	334	51	1841	89.38

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
2230	334	51	1845	89.58
2234	334	51	1849	89.77
2238	334	51	1853	89.97
2242	334	51	1857	90.16
2246	334	51	1861	90.35
2250	334	51	1865	90.55
2254	334	51	1869	90.74
2258	334	51	1873	90.94
2262	334	51	1877	91.13
2266	334	51	1881	91.32
2270	334	51	1885	91.52
2274	334	51	1889	91.71
2278	334	51	1893	91.91
2282	334	51	1897	92.10
2286	334	51	1901	92.29
2290	334	51	1905	92.49
2294	334	51	1909	92.68
2298	334	51	1913	92.88
2302	334	51	1917	93.07
2306	334	51	1921	93.26
2310	334	51	1925	93.46
2314	334	51	1929	93.65
2318	334	51	1933	93.85
2322	334	51	1937	94.04
2326	334	51	1941	94.23
2330	334	51	1945	94.43
2334	334	51	1949	94.62
2338	334	51	1953	94.82
2342	334	51	1957	95.01
2346	334	51	1961	95.20
2350	334	51	1965	95.40
2354	334	51	1969	95.59
2358	334	51	1973	95.79
2362	334	51	1977	95.98
2366	334	51	1981	96.17
2370	334	51	1985	96.37
2374	334	51	1989	96.56
2378	334	51	1993	96.76
2382	334	51	1997	96.95
2386	334	51	2001	97.14
2390	334	51	2005	97.34
2394	334	51	2009	97.53
2398	334	51	2013	97.73
2402	334	51	2017	97.92
2406	334	51	2021	98.11
2410	334	51	2025	98.31
2414	334	51	2029	98.50
2418	334	51	2033	98.70
2422	334	51	2037	98.89
2426	334	51	2041	99.08
2430	334	51	2045	99.28
2434	334	51	2049	99.47
2438	334	51	2053	99.67
2442	334	51	2057	99.86
2446	334	51	2061	100.05

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	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d
£	£	£	£	£ P
2450	334	51	2065	100.25
2454	334	51	2069	100.44
2458	334	51	2073	100.64
2462	334	51	2077	100.83
2466	334	51	2081	101.02
2470	334	51	2085	101.22
2474	334	51	2089	101.41
2478	334	51	2093	101.61
2482	334	51	2097	101.80
2486	334	51	2101	101.99
2490	334	51	2105	102.19
2494	334	51	2109	102.38
2498	334	51	2113	102.58
2502	334	51	2117	102.77
2506	334	51	2121	102.96
2510	334	51	2125	103.16
2514	334	51	2129	103.35
2518	334	51	2133	103.55
2522	334	51	2137	103.74
2526	334	51	2141	103.93
2530	334	51	2145	104.13
2534	334	51	2149	104.32
2538	334	51	2153	104.52
2542	334	51	2157	104.71
2546	334	51	2161	104.90
2550	334	51	2165	105.10
2554	334	51	2169	105.29
2558	334	51	2173	105.49
2562	334	51	2177	105.68
2566	334	51	2181	105.87
2570	334	51	2185	106.07
2574	334	51	2189	106.26
2578	334	51	2193	106.38
2579	334	51	2194	106.41

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

Where your 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 your NICs due on the earnings up to the UEL.

To work out your NICs due on the earnings above the UEL, take the following action:

Step	Action	Example (based on Table A with total monthly earnings of £4479.29)								
1	subtract the UEL figure from the total gross pay	$£4479.29 - £2579 = £1900.29$								
2	round the answer down to the nearest whole £	Rounded down to £1900								
3	look this figure up in the "additional gross pay table" on page 47	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	<table border="0" style="margin-left: 20px;"> <tr> <td style="padding-right: 10px;">Amount</td> <td>Employee's contributions</td> </tr> <tr> <td>£1000</td> <td>£10.00</td> </tr> <tr> <td>£900</td> <td>£9.00</td> </tr> <tr> <td>Total</td> <td>£19.00</td> </tr> </table>	Amount	Employee's contributions	£1000	£10.00	£900	£9.00	Total	£19.00
Amount	Employee's contributions									
£1000	£10.00									
£900	£9.00									
Total	£19.00									
5	add the employee's contributions worked out to the employee's contributions due for earnings at the UEL - column 1d of the main table	<table border="0" style="margin-left: 20px;"> <tr> <td colspan="2">Total payable by employee is:</td> </tr> <tr> <td></td> <td>£19.00 (further employee NICs)</td> </tr> <tr> <td>+</td> <td>£241.34 (due for employee on earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£260.34</td> </tr> </table>	Total payable by employee is:			£19.00 (further employee NICs)	+	£241.34 (due for employee on earnings at UEL)	=	£260.34
Total payable by employee is:										
	£19.00 (further employee NICs)									
+	£241.34 (due for employee on earnings at UEL)									
=	£260.34									
6	record the figure resulting from Step 5 in column 1d of form P11	<p>On form P11 record</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="background-color: #f28b82;">Col 1a</th> <th style="background-color: #333333; color: white;">Col 1b</th> <th style="background-color: #f28b82;">Col 1c</th> <th style="background-color: #333333; color: white;">Col 1d</th> </tr> </thead> <tbody> <tr> <td>334</td> <td>51</td> <td>2194</td> <td>260.34</td> </tr> </tbody> </table>	Col 1a	Col 1b	Col 1c	Col 1d	334	51	2194	260.34
Col 1a	Col 1b	Col 1c	Col 1d							
334	51	2194	260.34							

Additional gross pay table

Earnings on which contributions payable 1a £	Total employee's contributions payable 1b £
1	0.01
2	0.02
3	0.03
4	0.04
5	0.05
6	0.06
7	0.07
8	0.08
9	0.09
10	0.10
11	0.11
12	0.12
13	0.13
14	0.14
15	0.15
16	0.16
17	0.17
18	0.18
19	0.19
20	0.20
21	0.21
22	0.22
23	0.23
24	0.24
25	0.25
26	0.26
27	0.27
28	0.28
29	0.29
30	0.30
31	0.31
32	0.32
33	0.33
34	0.34
35	0.35
36	0.36
37	0.37
38	0.38
39	0.39
40	0.40
41	0.41
42	0.42
43	0.43
44	0.44
45	0.45
46	0.46
47	0.47
48	0.48
49	0.49
50	0.50
51	0.51
52	0.52
53	0.53
54	0.54
55	0.55

Earnings on which contributions payable 1a £	Total employee's contributions payable 1b £
56	0.56
57	0.57
58	0.58
59	0.59
60	0.60
61	0.61
62	0.62
63	0.63
64	0.64
65	0.65
66	0.66
67	0.67
68	0.68
69	0.69
70	0.70
71	0.71
72	0.72
73	0.73
74	0.74
75	0.75
76	0.76
77	0.77
78	0.78
79	0.79
80	0.80
81	0.81
82	0.82
83	0.83
84	0.84
85	0.85
86	0.86
87	0.87
88	0.88
89	0.89
90	0.90
91	0.91
92	0.92
93	0.93
94	0.94
95	0.95
96	0.96
97	0.97
98	0.98
99	0.99
100	1.00
200	2.00
300	3.00
400	4.00
500	5.00
600	6.00
700	7.00
800	8.00
900	9.00
1000	10.00
2000	20.00

Earnings on which contributions payable 1a £	Total employee's contributions payable 1b £
3000	30.00
4000	40.00
5000	50.00
6000	60.00
7000	70.00
8000	80.00
9000	90.00
10000	100.00
20000	200.00
30000	300.00
40000	400.00
50000	500.00
60000	600.00
70000	700.00
80000	800.00
90000	900.00
100000	1000.00

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

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