



National Insurance contributions Tables B and C

**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

Have you used the correct P11/P14

- P11 must show "Year to April 2004" in the left hand corner. P14 must show "2003-04" in the right hand corner. You may find this checklist useful when completing your end of year returns
- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing State Pension Age? Check their date of birth before you decide which contribution category letter to use. Use category C 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 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

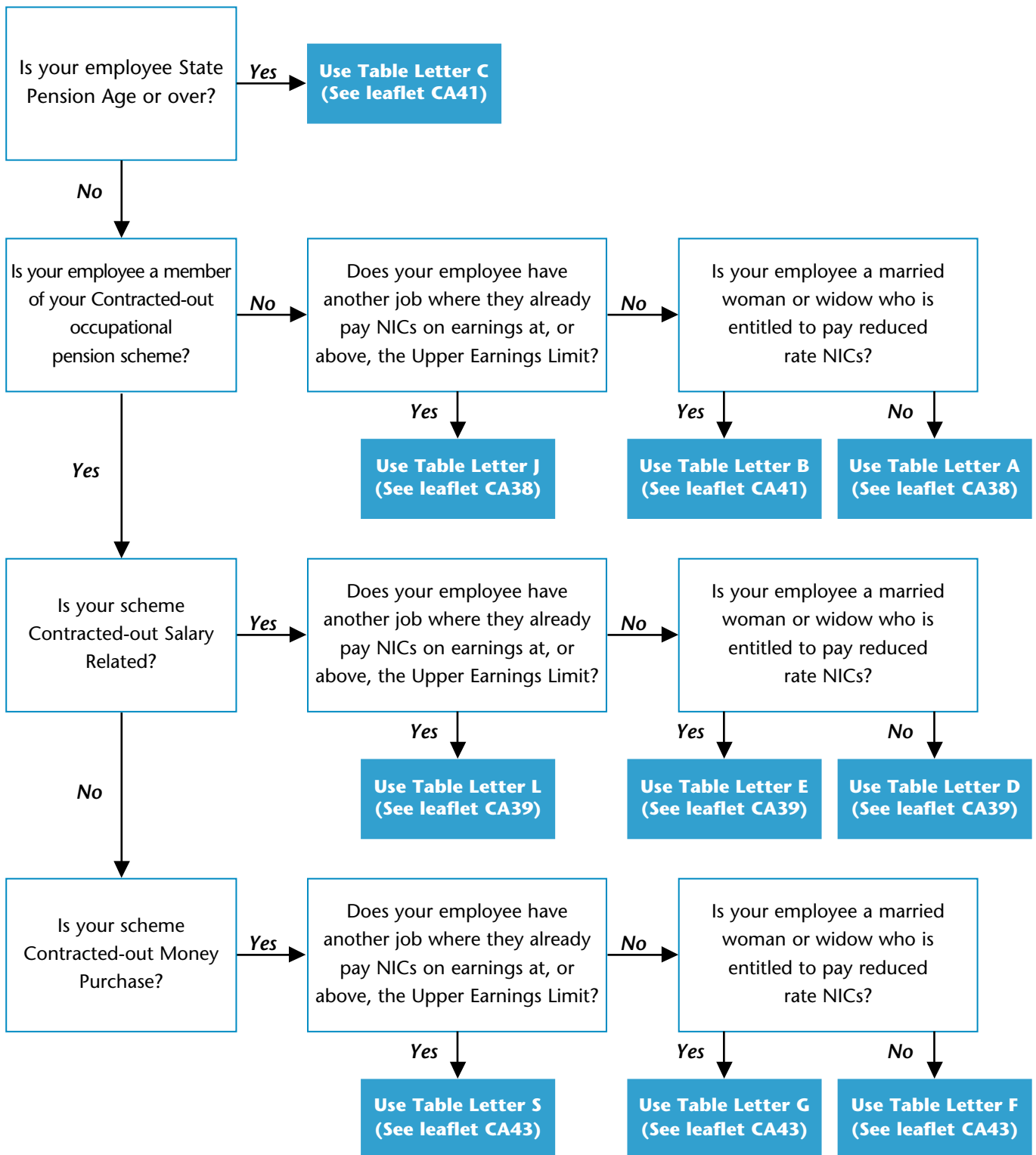
- has your software been upgraded for 2003-2004.

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 National Insurance contributions 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.

Where there is a liability, the employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ET and the UEL.

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

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

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

Where the employee's total earnings exceed the UEL, see pages 48 or 49.

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

An example form P11 is also shown on page 5.

Using these tables to work out NICs

Introduction

You can work out NICs by using either

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the Help Book *Day-to-day payroll*, E13.

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

Are you using the right tables?

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

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

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

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

About these tables

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

- weekly pay intervals, and
- monthly pay intervals.

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

Identifying the correct table to use

Table B

Use this table for married women or widows

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

For these women, you must have a valid

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

Table C

Use this table for men aged 65 or over and women aged 60 or over, for whom you hold a valid certificate CA4140 or CF384.

How to use these tables

Step Action

- 1 decide which table (B or C and weekly or monthly) is appropriate for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the 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 pages 48 or 49
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 5.

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

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

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

Changes to your circumstances

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

If you are unhappy with our service

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

Earnings limits and NIC rates

Earnings limits	Employee's contribution		Employer's contribution
	Contribution Table letter B	Contribution Table letter C	Table Letters B and C
Below £77.00 weekly, or below £334.00 monthly, or below £4004.00 yearly	Nil	Nil	Nil
£77.00 to £89.00 weekly, or £334.00 to £385.00 monthly, or £4004.00 to £4615.00 yearly	0%	Nil	0%
£89.01 to £595.00 weekly, or £385.01 to £2579.00 monthly, or £4615.01 to £30940.00 yearly	4.85% on earnings above the ET	Nil	12.8% on earnings above the ET
Over £595.00 weekly, or over £2579.00 monthly, or over £30940.00 yearly	4.85% on earnings above the ET, up to and including the UEL then 1% on all earnings above the UEL	Nil	12.8% on all earnings above the ET

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

Example

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

NICs are due under Monthly Table letter B. 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 B

▼ 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	£ P 88.07	£ P 24.20	£ P 63.87

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 (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
		£	£	£	£	£ p	£	£	£	£	£
1	4	334	51	497	88.07	24.20					

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

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

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

Table
letter **B**

Use this table for

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

Do not use this table for

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see leaflet CA38.

Completing Deductions Working Sheet, form P11 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
Up to and including 76.99	No NIC Liability, make no entries on forms P11 and P14					
77	77	0	0	0.00	0.00	0.00
78	77	1	0	0.00	0.00	0.00
79	77	2	0	0.00	0.00	0.00
80	77	3	0	0.00	0.00	0.00
81	77	4	0	0.00	0.00	0.00
82	77	5	0	0.00	0.00	0.00
83	77	6	0	0.00	0.00	0.00
84	77	7	0	0.00	0.00	0.00
85	77	8	0	0.00	0.00	0.00
86	77	9	0	0.00	0.00	0.00
87	77	10	0	0.00	0.00	0.00
88	77	11	0	0.00	0.00	0.00
89	77	12	0	0.00	0.00	0.00
90	77	12	1	0.26	0.07	0.19
91	77	12	2	0.44	0.12	0.32
92	77	12	3	0.62	0.17	0.45
93	77	12	4	0.80	0.22	0.58
94	77	12	5	0.97	0.27	0.70
95	77	12	6	1.14	0.31	0.83
96	77	12	7	1.32	0.36	0.96
97	77	12	8	1.50	0.41	1.09
98	77	12	9	1.68	0.46	1.22
99	77	12	10	1.85	0.51	1.34
100	77	12	11	2.03	0.56	1.47
101	77	12	12	2.21	0.61	1.60
102	77	12	13	2.38	0.65	1.73
103	77	12	14	2.56	0.70	1.86
104	77	12	15	2.73	0.75	1.98
105	77	12	16	2.91	0.80	2.11
106	77	12	17	3.09	0.85	2.24
107	77	12	18	3.27	0.90	2.37
108	77	12	19	3.44	0.94	2.50
109	77	12	20	3.61	0.99	2.62
110	77	12	21	3.79	1.04	2.75
111	77	12	22	3.97	1.09	2.88

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
112	77	12	23	4.15	1.14	3.01
113	77	12	24	4.33	1.19	3.14
114	77	12	25	4.50	1.24	3.26
115	77	12	26	4.67	1.28	3.39
116	77	12	27	4.85	1.33	3.52
117	77	12	28	5.03	1.38	3.65
118	77	12	29	5.21	1.43	3.78
119	77	12	30	5.38	1.48	3.90
120	77	12	31	5.56	1.53	4.03
121	77	12	32	5.74	1.58	4.16
122	77	12	33	5.91	1.62	4.29
123	77	12	34	6.09	1.67	4.42
124	77	12	35	6.26	1.72	4.54
125	77	12	36	6.44	1.77	4.67
126	77	12	37	6.62	1.82	4.80
127	77	12	38	6.80	1.87	4.93
128	77	12	39	6.97	1.91	5.06
129	77	12	40	7.14	1.96	5.18
130	77	12	41	7.32	2.01	5.31
131	77	12	42	7.50	2.06	5.44
132	77	12	43	7.68	2.11	5.57
133	77	12	44	7.86	2.16	5.70
134	77	12	45	8.03	2.21	5.82
135	77	12	46	8.20	2.25	5.95
136	77	12	47	8.38	2.30	6.08
137	77	12	48	8.56	2.35	6.21
138	77	12	49	8.74	2.40	6.34
139	77	12	50	8.91	2.45	6.46
140	77	12	51	9.09	2.50	6.59
141	77	12	52	9.27	2.55	6.72
142	77	12	53	9.44	2.59	6.85
143	77	12	54	9.62	2.64	6.98
144	77	12	55	9.79	2.69	7.10
145	77	12	56	9.97	2.74	7.23
146	77	12	57	10.15	2.79	7.36
147	77	12	58	10.33	2.84	7.49
148	77	12	59	10.50	2.88	7.62
149	77	12	60	10.67	2.93	7.74
150	77	12	61	10.85	2.98	7.87
151	77	12	62	11.03	3.03	8.00
152	77	12	63	11.21	3.08	8.13
153	77	12	64	11.39	3.13	8.26
154	77	12	65	11.56	3.18	8.38
155	77	12	66	11.73	3.22	8.51
156	77	12	67	11.91	3.27	8.64
157	77	12	68	12.09	3.32	8.77
158	77	12	69	12.27	3.37	8.90
159	77	12	70	12.44	3.42	9.02
160	77	12	71	12.62	3.47	9.15
161	77	12	72	12.80	3.52	9.28
162	77	12	73	12.97	3.56	9.41
163	77	12	74	13.15	3.61	9.54
164	77	12	75	13.32	3.66	9.66
165	77	12	76	13.50	3.71	9.79
166	77	12	77	13.68	3.76	9.92

▼ 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
167	77	12	78	13.86	3.81	10.05
168	77	12	79	14.03	3.85	10.18
169	77	12	80	14.20	3.90	10.30
170	77	12	81	14.38	3.95	10.43
171	77	12	82	14.56	4.00	10.56
172	77	12	83	14.74	4.05	10.69
173	77	12	84	14.92	4.10	10.82
174	77	12	85	15.09	4.15	10.94
175	77	12	86	15.26	4.19	11.07
176	77	12	87	15.44	4.24	11.20
177	77	12	88	15.62	4.29	11.33
178	77	12	89	15.80	4.34	11.46
179	77	12	90	15.97	4.39	11.58
180	77	12	91	16.15	4.44	11.71
181	77	12	92	16.33	4.49	11.84
182	77	12	93	16.50	4.53	11.97
183	77	12	94	16.68	4.58	12.10
184	77	12	95	16.85	4.63	12.22
185	77	12	96	17.03	4.68	12.35
186	77	12	97	17.21	4.73	12.48
187	77	12	98	17.39	4.78	12.61
188	77	12	99	17.56	4.82	12.74
189	77	12	100	17.73	4.87	12.86
190	77	12	101	17.91	4.92	12.99
191	77	12	102	18.09	4.97	13.12
192	77	12	103	18.27	5.02	13.25
193	77	12	104	18.45	5.07	13.38
194	77	12	105	18.62	5.12	13.50
195	77	12	106	18.79	5.16	13.63
196	77	12	107	18.97	5.21	13.76
197	77	12	108	19.15	5.26	13.89
198	77	12	109	19.33	5.31	14.02
199	77	12	110	19.50	5.36	14.14
200	77	12	111	19.68	5.41	14.27
201	77	12	112	19.86	5.46	14.40
202	77	12	113	20.03	5.50	14.53
203	77	12	114	20.21	5.55	14.66
204	77	12	115	20.38	5.60	14.78
205	77	12	116	20.56	5.65	14.91
206	77	12	117	20.74	5.70	15.04
207	77	12	118	20.92	5.75	15.17
208	77	12	119	21.09	5.79	15.30
209	77	12	120	21.26	5.84	15.42
210	77	12	121	21.44	5.89	15.55
211	77	12	122	21.62	5.94	15.68
212	77	12	123	21.80	5.99	15.81
213	77	12	124	21.98	6.04	15.94
214	77	12	125	22.15	6.09	16.06
215	77	12	126	22.32	6.13	16.19
216	77	12	127	22.50	6.18	16.32
217	77	12	128	22.68	6.23	16.45
218	77	12	129	22.86	6.28	16.58
219	77	12	130	23.03	6.33	16.70
220	77	12	131	23.21	6.38	16.83
221	77	12	132	23.39	6.43	16.96

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
222	77	12	133	23.56	6.47	17.09
223	77	12	134	23.74	6.52	17.22
224	77	12	135	23.91	6.57	17.34
225	77	12	136	24.09	6.62	17.47
226	77	12	137	24.27	6.67	17.60
227	77	12	138	24.45	6.72	17.73
228	77	12	139	24.62	6.76	17.86
229	77	12	140	24.79	6.81	17.98
230	77	12	141	24.97	6.86	18.11
231	77	12	142	25.15	6.91	18.24
232	77	12	143	25.33	6.96	18.37
233	77	12	144	25.51	7.01	18.50
234	77	12	145	25.68	7.06	18.62
235	77	12	146	25.85	7.10	18.75
236	77	12	147	26.03	7.15	18.88
237	77	12	148	26.21	7.20	19.01
238	77	12	149	26.39	7.25	19.14
239	77	12	150	26.56	7.30	19.26
240	77	12	151	26.74	7.35	19.39
241	77	12	152	26.92	7.40	19.52
242	77	12	153	27.09	7.44	19.65
243	77	12	154	27.27	7.49	19.78
244	77	12	155	27.44	7.54	19.90
245	77	12	156	27.62	7.59	20.03
246	77	12	157	27.80	7.64	20.16
247	77	12	158	27.98	7.69	20.29
248	77	12	159	28.15	7.73	20.42
249	77	12	160	28.32	7.78	20.54
250	77	12	161	28.50	7.83	20.67
251	77	12	162	28.68	7.88	20.80
252	77	12	163	28.86	7.93	20.93
253	77	12	164	29.04	7.98	21.06
254	77	12	165	29.21	8.03	21.18
255	77	12	166	29.38	8.07	21.31
256	77	12	167	29.56	8.12	21.44
257	77	12	168	29.74	8.17	21.57
258	77	12	169	29.92	8.22	21.70
259	77	12	170	30.09	8.27	21.82
260	77	12	171	30.27	8.32	21.95
261	77	12	172	30.45	8.37	22.08
262	77	12	173	30.62	8.41	22.21
263	77	12	174	30.80	8.46	22.34
264	77	12	175	30.97	8.51	22.46
265	77	12	176	31.15	8.56	22.59
266	77	12	177	31.33	8.61	22.72
267	77	12	178	31.51	8.66	22.85
268	77	12	179	31.68	8.70	22.98
269	77	12	180	31.85	8.75	23.10
270	77	12	181	32.03	8.80	23.23
271	77	12	182	32.21	8.85	23.36
272	77	12	183	32.39	8.90	23.49
273	77	12	184	32.57	8.95	23.62
274	77	12	185	32.74	9.00	23.74
275	77	12	186	32.91	9.04	23.87
276	77	12	187	33.09	9.09	24.00

▼ 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
277	77	12	188	33.27	9.14	24.13
278	77	12	189	33.45	9.19	24.26
279	77	12	190	33.62	9.24	24.38
280	77	12	191	33.80	9.29	24.51
281	77	12	192	33.98	9.34	24.64
282	77	12	193	34.15	9.38	24.77
283	77	12	194	34.33	9.43	24.90
284	77	12	195	34.50	9.48	25.02
285	77	12	196	34.68	9.53	25.15
286	77	12	197	34.86	9.58	25.28
287	77	12	198	35.04	9.63	25.41
288	77	12	199	35.21	9.67	25.54
289	77	12	200	35.38	9.72	25.66
290	77	12	201	35.56	9.77	25.79
291	77	12	202	35.74	9.82	25.92
292	77	12	203	35.92	9.87	26.05
293	77	12	204	36.10	9.92	26.18
294	77	12	205	36.27	9.97	26.30
295	77	12	206	36.44	10.01	26.43
296	77	12	207	36.62	10.06	26.56
297	77	12	208	36.80	10.11	26.69
298	77	12	209	36.98	10.16	26.82
299	77	12	210	37.15	10.21	26.94
300	77	12	211	37.33	10.26	27.07
301	77	12	212	37.51	10.31	27.20
302	77	12	213	37.68	10.35	27.33
303	77	12	214	37.86	10.40	27.46
304	77	12	215	38.03	10.45	27.58
305	77	12	216	38.21	10.50	27.71
306	77	12	217	38.39	10.55	27.84
307	77	12	218	38.57	10.60	27.97
308	77	12	219	38.74	10.64	28.10
309	77	12	220	38.91	10.69	28.22
310	77	12	221	39.09	10.74	28.35
311	77	12	222	39.27	10.79	28.48
312	77	12	223	39.45	10.84	28.61
313	77	12	224	39.63	10.89	28.74
314	77	12	225	39.80	10.94	28.86
315	77	12	226	39.97	10.98	28.99
316	77	12	227	40.15	11.03	29.12
317	77	12	228	40.33	11.08	29.25
318	77	12	229	40.51	11.13	29.38
319	77	12	230	40.68	11.18	29.50
320	77	12	231	40.86	11.23	29.63
321	77	12	232	41.04	11.28	29.76
322	77	12	233	41.21	11.32	29.89
323	77	12	234	41.39	11.37	30.02
324	77	12	235	41.56	11.42	30.14
325	77	12	236	41.74	11.47	30.27
326	77	12	237	41.92	11.52	30.40
327	77	12	238	42.10	11.57	30.53
328	77	12	239	42.27	11.61	30.66
329	77	12	240	42.44	11.66	30.78
330	77	12	241	42.62	11.71	30.91
331	77	12	242	42.80	11.76	31.04

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
332	77	12	243	42.98	11.81	31.17
333	77	12	244	43.16	11.86	31.30
334	77	12	245	43.33	11.91	31.42
335	77	12	246	43.50	11.95	31.55
336	77	12	247	43.68	12.00	31.68
337	77	12	248	43.86	12.05	31.81
338	77	12	249	44.04	12.10	31.94
339	77	12	250	44.21	12.15	32.06
340	77	12	251	44.39	12.20	32.19
341	77	12	252	44.57	12.25	32.32
342	77	12	253	44.74	12.29	32.45
343	77	12	254	44.92	12.34	32.58
344	77	12	255	45.09	12.39	32.70
345	77	12	256	45.27	12.44	32.83
346	77	12	257	45.45	12.49	32.96
347	77	12	258	45.63	12.54	33.09
348	77	12	259	45.80	12.58	33.22
349	77	12	260	45.97	12.63	33.34
350	77	12	261	46.15	12.68	33.47
351	77	12	262	46.33	12.73	33.60
352	77	12	263	46.51	12.78	33.73
353	77	12	264	46.69	12.83	33.86
354	77	12	265	46.86	12.88	33.98
355	77	12	266	47.03	12.92	34.11
356	77	12	267	47.21	12.97	34.24
357	77	12	268	47.39	13.02	34.37
358	77	12	269	47.57	13.07	34.50
359	77	12	270	47.74	13.12	34.62
360	77	12	271	47.92	13.17	34.75
361	77	12	272	48.10	13.22	34.88
362	77	12	273	48.27	13.26	35.01
363	77	12	274	48.45	13.31	35.14
364	77	12	275	48.62	13.36	35.26
365	77	12	276	48.80	13.41	35.39
366	77	12	277	48.98	13.46	35.52
367	77	12	278	49.16	13.51	35.65
368	77	12	279	49.33	13.55	35.78
369	77	12	280	49.50	13.60	35.90
370	77	12	281	49.68	13.65	36.03
371	77	12	282	49.86	13.70	36.16
372	77	12	283	50.04	13.75	36.29
373	77	12	284	50.22	13.80	36.42
374	77	12	285	50.39	13.85	36.54
375	77	12	286	50.56	13.89	36.67
376	77	12	287	50.74	13.94	36.80
377	77	12	288	50.92	13.99	36.93
378	77	12	289	51.10	14.04	37.06
379	77	12	290	51.27	14.09	37.18
380	77	12	291	51.45	14.14	37.31
381	77	12	292	51.63	14.19	37.44
382	77	12	293	51.80	14.23	37.57
383	77	12	294	51.98	14.28	37.70
384	77	12	295	52.15	14.33	37.82
385	77	12	296	52.33	14.38	37.95
386	77	12	297	52.51	14.43	38.08

▼ 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
387	77	12	298	52.69	14.48	38.21
388	77	12	299	52.86	14.52	38.34
389	77	12	300	53.03	14.57	38.46
390	77	12	301	53.21	14.62	38.59
391	77	12	302	53.39	14.67	38.72
392	77	12	303	53.57	14.72	38.85
393	77	12	304	53.75	14.77	38.98
394	77	12	305	53.92	14.82	39.10
395	77	12	306	54.09	14.86	39.23
396	77	12	307	54.27	14.91	39.36
397	77	12	308	54.45	14.96	39.49
398	77	12	309	54.63	15.01	39.62
399	77	12	310	54.80	15.06	39.74
400	77	12	311	54.98	15.11	39.87
401	77	12	312	55.16	15.16	40.00
402	77	12	313	55.33	15.20	40.13
403	77	12	314	55.51	15.25	40.26
404	77	12	315	55.68	15.30	40.38
405	77	12	316	55.86	15.35	40.51
406	77	12	317	56.04	15.40	40.64
407	77	12	318	56.22	15.45	40.77
408	77	12	319	56.39	15.49	40.90
409	77	12	320	56.56	15.54	41.02
410	77	12	321	56.74	15.59	41.15
411	77	12	322	56.92	15.64	41.28
412	77	12	323	57.10	15.69	41.41
413	77	12	324	57.28	15.74	41.54
414	77	12	325	57.45	15.79	41.66
415	77	12	326	57.62	15.83	41.79
416	77	12	327	57.80	15.88	41.92
417	77	12	328	57.98	15.93	42.05
418	77	12	329	58.16	15.98	42.18
419	77	12	330	58.33	16.03	42.30
420	77	12	331	58.51	16.08	42.43
421	77	12	332	58.69	16.13	42.56
422	77	12	333	58.86	16.17	42.69
423	77	12	334	59.04	16.22	42.82
424	77	12	335	59.21	16.27	42.94
425	77	12	336	59.39	16.32	43.07
426	77	12	337	59.57	16.37	43.20
427	77	12	338	59.75	16.42	43.33
428	77	12	339	59.92	16.46	43.46
429	77	12	340	60.09	16.51	43.58
430	77	12	341	60.27	16.56	43.71
431	77	12	342	60.45	16.61	43.84
432	77	12	343	60.63	16.66	43.97
433	77	12	344	60.81	16.71	44.10
434	77	12	345	60.98	16.76	44.22
435	77	12	346	61.15	16.80	44.35
436	77	12	347	61.33	16.85	44.48
437	77	12	348	61.51	16.90	44.61
438	77	12	349	61.69	16.95	44.74
439	77	12	350	61.86	17.00	44.86
440	77	12	351	62.04	17.05	44.99
441	77	12	352	62.22	17.10	45.12

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
442	77	12	353	62.39	17.14	45.25
443	77	12	354	62.57	17.19	45.38
444	77	12	355	62.74	17.24	45.50
445	77	12	356	62.92	17.29	45.63
446	77	12	357	63.10	17.34	45.76
447	77	12	358	63.28	17.39	45.89
448	77	12	359	63.45	17.43	46.02
449	77	12	360	63.62	17.48	46.14
450	77	12	361	63.80	17.53	46.27
451	77	12	362	63.98	17.58	46.40
452	77	12	363	64.16	17.63	46.53
453	77	12	364	64.34	17.68	46.66
454	77	12	365	64.51	17.73	46.78
455	77	12	366	64.68	17.77	46.91
456	77	12	367	64.86	17.82	47.04
457	77	12	368	65.04	17.87	47.17
458	77	12	369	65.22	17.92	47.30
459	77	12	370	65.39	17.97	47.42
460	77	12	371	65.57	18.02	47.55
461	77	12	372	65.75	18.07	47.68
462	77	12	373	65.92	18.11	47.81
463	77	12	374	66.10	18.16	47.94
464	77	12	375	66.27	18.21	48.06
465	77	12	376	66.45	18.26	48.19
466	77	12	377	66.63	18.31	48.32
467	77	12	378	66.81	18.36	48.45
468	77	12	379	66.98	18.40	48.58
469	77	12	380	67.15	18.45	48.70
470	77	12	381	67.33	18.50	48.83
471	77	12	382	67.51	18.55	48.96
472	77	12	383	67.69	18.60	49.09
473	77	12	384	67.87	18.65	49.22
474	77	12	385	68.04	18.70	49.34
475	77	12	386	68.21	18.74	49.47
476	77	12	387	68.39	18.79	49.60
477	77	12	388	68.57	18.84	49.73
478	77	12	389	68.75	18.89	49.86
479	77	12	390	68.92	18.94	49.98
480	77	12	391	69.10	18.99	50.11
481	77	12	392	69.28	19.04	50.24
482	77	12	393	69.45	19.08	50.37
483	77	12	394	69.63	19.13	50.50
484	77	12	395	69.80	19.18	50.62
485	77	12	396	69.98	19.23	50.75
486	77	12	397	70.16	19.28	50.88
487	77	12	398	70.34	19.33	51.01
488	77	12	399	70.51	19.37	51.14
489	77	12	400	70.68	19.42	51.26
490	77	12	401	70.86	19.47	51.39
491	77	12	402	71.04	19.52	51.52
492	77	12	403	71.22	19.57	51.65
493	77	12	404	71.40	19.62	51.78
494	77	12	405	71.57	19.67	51.90
495	77	12	406	71.74	19.71	52.03
496	77	12	407	71.92	19.76	52.16

▼ 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
497	77	12	408	72.10	19.81	52.29
498	77	12	409	72.28	19.86	52.42
499	77	12	410	72.45	19.91	52.54
500	77	12	411	72.63	19.96	52.67
501	77	12	412	72.81	20.01	52.80
502	77	12	413	72.98	20.05	52.93
503	77	12	414	73.16	20.10	53.06
504	77	12	415	73.33	20.15	53.18
505	77	12	416	73.51	20.20	53.31
506	77	12	417	73.69	20.25	53.44
507	77	12	418	73.87	20.30	53.57
508	77	12	419	74.04	20.34	53.70
509	77	12	420	74.21	20.39	53.82
510	77	12	421	74.39	20.44	53.95
511	77	12	422	74.57	20.49	54.08
512	77	12	423	74.75	20.54	54.21
513	77	12	424	74.93	20.59	54.34
514	77	12	425	75.10	20.64	54.46
515	77	12	426	75.27	20.68	54.59
516	77	12	427	75.45	20.73	54.72
517	77	12	428	75.63	20.78	54.85
518	77	12	429	75.81	20.83	54.98
519	77	12	430	75.98	20.88	55.10
520	77	12	431	76.16	20.93	55.23
521	77	12	432	76.34	20.98	55.36
522	77	12	433	76.51	21.02	55.49
523	77	12	434	76.69	21.07	55.62
524	77	12	435	76.86	21.12	55.74
525	77	12	436	77.04	21.17	55.87
526	77	12	437	77.22	21.22	56.00
527	77	12	438	77.40	21.27	56.13
528	77	12	439	77.57	21.31	56.26
529	77	12	440	77.74	21.36	56.38
530	77	12	441	77.92	21.41	56.51
531	77	12	442	78.10	21.46	56.64
532	77	12	443	78.28	21.51	56.77
533	77	12	444	78.46	21.56	56.90
534	77	12	445	78.63	21.61	57.02
535	77	12	446	78.80	21.65	57.15
536	77	12	447	78.98	21.70	57.28
537	77	12	448	79.16	21.75	57.41
538	77	12	449	79.34	21.80	57.54
539	77	12	450	79.51	21.85	57.66
540	77	12	451	79.69	21.90	57.79
541	77	12	452	79.87	21.95	57.92
542	77	12	453	80.04	21.99	58.05
543	77	12	454	80.22	22.04	58.18
544	77	12	455	80.39	22.09	58.30
545	77	12	456	80.57	22.14	58.43
546	77	12	457	80.75	22.19	58.56
547	77	12	458	80.93	22.24	58.69
548	77	12	459	81.10	22.28	58.82
549	77	12	460	81.27	22.33	58.94
550	77	12	461	81.45	22.38	59.07
551	77	12	462	81.63	22.43	59.20

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
552	77	12	463	81.81	22.48	59.33
553	77	12	464	81.99	22.53	59.46
554	77	12	465	82.16	22.58	59.58
555	77	12	466	82.33	22.62	59.71
556	77	12	467	82.51	22.67	59.84
557	77	12	468	82.69	22.72	59.97
558	77	12	469	82.87	22.77	60.10
559	77	12	470	83.04	22.82	60.22
560	77	12	471	83.22	22.87	60.35
561	77	12	472	83.40	22.92	60.48
562	77	12	473	83.57	22.96	60.61
563	77	12	474	83.75	23.01	60.74
564	77	12	475	83.92	23.06	60.86
565	77	12	476	84.10	23.11	60.99
566	77	12	477	84.28	23.16	61.12
567	77	12	478	84.46	23.21	61.25
568	77	12	479	84.63	23.25	61.38
569	77	12	480	84.80	23.30	61.50
570	77	12	481	84.98	23.35	61.63
571	77	12	482	85.16	23.40	61.76
572	77	12	483	85.34	23.45	61.89
573	77	12	484	85.52	23.50	62.02
574	77	12	485	85.69	23.55	62.14
575	77	12	486	85.86	23.59	62.27
576	77	12	487	86.04	23.64	62.40
577	77	12	488	86.22	23.69	62.53
578	77	12	489	86.40	23.74	62.66
579	77	12	490	86.57	23.79	62.78
580	77	12	491	86.75	23.84	62.91
581	77	12	492	86.93	23.89	63.04
582	77	12	493	87.10	23.93	63.17
583	77	12	494	87.28	23.98	63.30
584	77	12	495	87.45	24.03	63.42
585	77	12	496	87.63	24.08	63.55
586	77	12	497	87.81	24.13	63.68
587	77	12	498	87.99	24.18	63.81
588	77	12	499	88.16	24.22	63.94
589	77	12	500	88.33	24.27	64.06
590	77	12	501	88.51	24.32	64.19
591	77	12	502	88.69	24.37	64.32
592	77	12	503	88.87	24.42	64.45
593	77	12	504	89.05	24.47	64.58
594	77	12	505	89.22	24.52	64.70
595	77	12	506	89.31	24.54	64.77

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

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

Table
letter **B**

Use this table for

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

Do not use this table for

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see leaflet CA38.

Completing Deductions Working Sheet, form P11 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
Up to and including 333.99	No NIC Liability, make no entries on forms P11 and P14					
334	334	0	0	0.00	0.00	0.00
338	334	4	0	0.00	0.00	0.00
342	334	8	0	0.00	0.00	0.00
346	334	12	0	0.00	0.00	0.00
350	334	16	0	0.00	0.00	0.00
354	334	20	0	0.00	0.00	0.00
358	334	24	0	0.00	0.00	0.00
362	334	28	0	0.00	0.00	0.00
366	334	32	0	0.00	0.00	0.00
370	334	36	0	0.00	0.00	0.00
374	334	40	0	0.00	0.00	0.00
378	334	44	0	0.00	0.00	0.00
382	334	48	0	0.00	0.00	0.00
385	334	51	0	0.00	0.00	0.00
386	334	51	1	0.52	0.14	0.38
390	334	51	5	1.24	0.34	0.90
394	334	51	9	1.94	0.53	1.41
398	334	51	13	2.65	0.73	1.92
402	334	51	17	3.35	0.92	2.43
406	334	51	21	4.05	1.11	2.94
410	334	51	25	4.77	1.31	3.46
414	334	51	29	5.47	1.50	3.97
418	334	51	33	6.18	1.70	4.48
422	334	51	37	6.88	1.89	4.99
426	334	51	41	7.58	2.08	5.50
430	334	51	45	8.30	2.28	6.02
434	334	51	49	9.00	2.47	6.53
438	334	51	53	9.71	2.67	7.04
442	334	51	57	10.41	2.86	7.55
446	334	51	61	11.11	3.05	8.06
450	334	51	65	11.83	3.25	8.58
454	334	51	69	12.53	3.44	9.09
458	334	51	73	13.24	3.64	9.60
462	334	51	77	13.94	3.83	10.11
466	334	51	81	14.64	4.02	10.62

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
470	334	51	85	15.36	4.22	11.14
474	334	51	89	16.06	4.41	11.65
478	334	51	93	16.77	4.61	12.16
482	334	51	97	17.47	4.80	12.67
486	334	51	101	18.17	4.99	13.18
490	334	51	105	18.89	5.19	13.70
494	334	51	109	19.59	5.38	14.21
498	334	51	113	20.30	5.58	14.72
502	334	51	117	21.00	5.77	15.23
506	334	51	121	21.70	5.96	15.74
510	334	51	125	22.42	6.16	16.26
514	334	51	129	23.12	6.35	16.77
518	334	51	133	23.83	6.55	17.28
522	334	51	137	24.53	6.74	17.79
526	334	51	141	25.23	6.93	18.30
530	334	51	145	25.95	7.13	18.82
534	334	51	149	26.65	7.32	19.33
538	334	51	153	27.36	7.52	19.84
542	334	51	157	28.06	7.71	20.35
546	334	51	161	28.76	7.90	20.86
550	334	51	165	29.48	8.10	21.38
554	334	51	169	30.18	8.29	21.89
558	334	51	173	30.89	8.49	22.40
562	334	51	177	31.59	8.68	22.91
566	334	51	181	32.29	8.87	23.42
570	334	51	185	33.01	9.07	23.94
574	334	51	189	33.71	9.26	24.45
578	334	51	193	34.42	9.46	24.96
582	334	51	197	35.12	9.65	25.47
586	334	51	201	35.82	9.84	25.98
590	334	51	205	36.54	10.04	26.50
594	334	51	209	37.24	10.23	27.01
598	334	51	213	37.95	10.43	27.52
602	334	51	217	38.65	10.62	28.03
606	334	51	221	39.35	10.81	28.54
610	334	51	225	40.07	11.01	29.06
614	334	51	229	40.77	11.20	29.57
618	334	51	233	41.48	11.40	30.08
622	334	51	237	42.18	11.59	30.59
626	334	51	241	42.88	11.78	31.10
630	334	51	245	43.60	11.98	31.62
634	334	51	249	44.30	12.17	32.13
638	334	51	253	45.01	12.37	32.64
642	334	51	257	45.71	12.56	33.15
646	334	51	261	46.41	12.75	33.66
650	334	51	265	47.13	12.95	34.18
654	334	51	269	47.83	13.14	34.69
658	334	51	273	48.54	13.34	35.20
662	334	51	277	49.24	13.53	35.71
666	334	51	281	49.94	13.72	36.22
670	334	51	285	50.66	13.92	36.74
674	334	51	289	51.36	14.11	37.25
678	334	51	293	52.07	14.31	37.76
682	334	51	297	52.77	14.50	38.27
686	334	51	301	53.47	14.69	38.78

▼ 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
690	334	51	305	54.19	14.89	39.30
694	334	51	309	54.89	15.08	39.81
698	334	51	313	55.60	15.28	40.32
702	334	51	317	56.30	15.47	40.83
706	334	51	321	57.00	15.66	41.34
710	334	51	325	57.72	15.86	41.86
714	334	51	329	58.42	16.05	42.37
718	334	51	333	59.13	16.25	42.88
722	334	51	337	59.83	16.44	43.39
726	334	51	341	60.53	16.63	43.90
730	334	51	345	61.25	16.83	44.42
734	334	51	349	61.95	17.02	44.93
738	334	51	353	62.66	17.22	45.44
742	334	51	357	63.36	17.41	45.95
746	334	51	361	64.06	17.60	46.46
750	334	51	365	64.78	17.80	46.98
754	334	51	369	65.48	17.99	47.49
758	334	51	373	66.19	18.19	48.00
762	334	51	377	66.89	18.38	48.51
766	334	51	381	67.59	18.57	49.02
770	334	51	385	68.31	18.77	49.54
774	334	51	389	69.01	18.96	50.05
778	334	51	393	69.72	19.16	50.56
782	334	51	397	70.42	19.35	51.07
786	334	51	401	71.12	19.54	51.58
790	334	51	405	71.84	19.74	52.10
794	334	51	409	72.54	19.93	52.61
798	334	51	413	73.25	20.13	53.12
802	334	51	417	73.95	20.32	53.63
806	334	51	421	74.65	20.51	54.14
810	334	51	425	75.37	20.71	54.66
814	334	51	429	76.07	20.90	55.17
818	334	51	433	76.78	21.10	55.68
822	334	51	437	77.48	21.29	56.19
826	334	51	441	78.18	21.48	56.70
830	334	51	445	78.90	21.68	57.22
834	334	51	449	79.60	21.87	57.73
838	334	51	453	80.31	22.07	58.24
842	334	51	457	81.01	22.26	58.75
846	334	51	461	81.71	22.45	59.26
850	334	51	465	82.43	22.65	59.78
854	334	51	469	83.13	22.84	60.29
858	334	51	473	83.84	23.04	60.80
862	334	51	477	84.54	23.23	61.31
866	334	51	481	85.24	23.42	61.82
870	334	51	485	85.96	23.62	62.34
874	334	51	489	86.66	23.81	62.85
878	334	51	493	87.37	24.01	63.36
882	334	51	497	88.07	24.20	63.87
886	334	51	501	88.77	24.39	64.38
890	334	51	505	89.49	24.59	64.90
894	334	51	509	90.19	24.78	65.41
898	334	51	513	90.90	24.98	65.92
902	334	51	517	91.60	25.17	66.43
906	334	51	521	92.30	25.36	66.94

Monthly table

Table
letter **B**

▼ 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
910	334	51	525	93.02	25.56	67.46
914	334	51	529	93.72	25.75	67.97
918	334	51	533	94.43	25.95	68.48
922	334	51	537	95.13	26.14	68.99
926	334	51	541	95.83	26.33	69.50
930	334	51	545	96.55	26.53	70.02
934	334	51	549	97.25	26.72	70.53
938	334	51	553	97.96	26.92	71.04
942	334	51	557	98.66	27.11	71.55
946	334	51	561	99.36	27.30	72.06
950	334	51	565	100.08	27.50	72.58
954	334	51	569	100.78	27.69	73.09
958	334	51	573	101.49	27.89	73.60
962	334	51	577	102.19	28.08	74.11
966	334	51	581	102.89	28.27	74.62
970	334	51	585	103.61	28.47	75.14
974	334	51	589	104.31	28.66	75.65
978	334	51	593	105.02	28.86	76.16
982	334	51	597	105.72	29.05	76.67
986	334	51	601	106.42	29.24	77.18
990	334	51	605	107.14	29.44	77.70
994	334	51	609	107.84	29.63	78.21
998	334	51	613	108.55	29.83	78.72
1002	334	51	617	109.25	30.02	79.23
1006	334	51	621	109.95	30.21	79.74
1010	334	51	625	110.67	30.41	80.26
1014	334	51	629	111.37	30.60	80.77
1018	334	51	633	112.08	30.80	81.28
1022	334	51	637	112.78	30.99	81.79
1026	334	51	641	113.48	31.18	82.30
1030	334	51	645	114.20	31.38	82.82
1034	334	51	649	114.90	31.57	83.33
1038	334	51	653	115.61	31.77	83.84
1042	334	51	657	116.31	31.96	84.35
1046	334	51	661	117.01	32.15	84.86
1050	334	51	665	117.73	32.35	85.38
1054	334	51	669	118.43	32.54	85.89
1058	334	51	673	119.14	32.74	86.40
1062	334	51	677	119.84	32.93	86.91
1066	334	51	681	120.54	33.12	87.42
1070	334	51	685	121.26	33.32	87.94
1074	334	51	689	121.96	33.51	88.45
1078	334	51	693	122.67	33.71	88.96
1082	334	51	697	123.37	33.90	89.47
1086	334	51	701	124.07	34.09	89.98
1090	334	51	705	124.79	34.29	90.50
1094	334	51	709	125.49	34.48	91.01
1098	334	51	713	126.20	34.68	91.52
1102	334	51	717	126.90	34.87	92.03
1106	334	51	721	127.60	35.06	92.54
1110	334	51	725	128.32	35.26	93.06
1114	334	51	729	129.02	35.45	93.57
1118	334	51	733	129.73	35.65	94.08
1122	334	51	737	130.43	35.84	94.59
1126	334	51	741	131.13	36.03	95.10

▼ 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	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
1130	334	51	745	131.85	36.23	95.62
1134	334	51	749	132.55	36.42	96.13
1138	334	51	753	133.26	36.62	96.64
1142	334	51	757	133.96	36.81	97.15
1146	334	51	761	134.66	37.00	97.66
1150	334	51	765	135.38	37.20	98.18
1154	334	51	769	136.08	37.39	98.69
1158	334	51	773	136.79	37.59	99.20
1162	334	51	777	137.49	37.78	99.71
1166	334	51	781	138.19	37.97	100.22
1170	334	51	785	138.91	38.17	100.74
1174	334	51	789	139.61	38.36	101.25
1178	334	51	793	140.32	38.56	101.76
1182	334	51	797	141.02	38.75	102.27
1186	334	51	801	141.72	38.94	102.78
1190	334	51	805	142.44	39.14	103.30
1194	334	51	809	143.14	39.33	103.81
1198	334	51	813	143.85	39.53	104.32
1202	334	51	817	144.55	39.72	104.83
1206	334	51	821	145.25	39.91	105.34
1210	334	51	825	145.97	40.11	105.86
1214	334	51	829	146.67	40.30	106.37
1218	334	51	833	147.38	40.50	106.88
1222	334	51	837	148.08	40.69	107.39
1226	334	51	841	148.78	40.88	107.90
1230	334	51	845	149.50	41.08	108.42
1234	334	51	849	150.20	41.27	108.93
1238	334	51	853	150.91	41.47	109.44
1242	334	51	857	151.61	41.66	109.95
1246	334	51	861	152.31	41.85	110.46
1250	334	51	865	153.03	42.05	110.98
1254	334	51	869	153.73	42.24	111.49
1258	334	51	873	154.44	42.44	112.00
1262	334	51	877	155.14	42.63	112.51
1266	334	51	881	155.84	42.82	113.02
1270	334	51	885	156.56	43.02	113.54
1274	334	51	889	157.26	43.21	114.05
1278	334	51	893	157.97	43.41	114.56
1282	334	51	897	158.67	43.60	115.07
1286	334	51	901	159.37	43.79	115.58
1290	334	51	905	160.09	43.99	116.10
1294	334	51	909	160.79	44.18	116.61
1298	334	51	913	161.50	44.38	117.12
1302	334	51	917	162.20	44.57	117.63
1306	334	51	921	162.90	44.76	118.14
1310	334	51	925	163.62	44.96	118.66
1314	334	51	929	164.32	45.15	119.17
1318	334	51	933	165.03	45.35	119.68
1322	334	51	937	165.73	45.54	120.19
1326	334	51	941	166.43	45.73	120.70
1330	334	51	945	167.15	45.93	121.22
1334	334	51	949	167.85	46.12	121.73
1338	334	51	953	168.56	46.32	122.24
1342	334	51	957	169.26	46.51	122.75
1346	334	51	961	169.96	46.70	123.26

Monthly table

Table
letter **B**

▼ 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
1350	334	51	965	170.68	46.90	123.78
1354	334	51	969	171.38	47.09	124.29
1358	334	51	973	172.09	47.29	124.80
1362	334	51	977	172.79	47.48	125.31
1366	334	51	981	173.49	47.67	125.82
1370	334	51	985	174.21	47.87	126.34
1374	334	51	989	174.91	48.06	126.85
1378	334	51	993	175.62	48.26	127.36
1382	334	51	997	176.32	48.45	127.87
1386	334	51	1001	177.02	48.64	128.38
1390	334	51	1005	177.74	48.84	128.90
1394	334	51	1009	178.44	49.03	129.41
1398	334	51	1013	179.15	49.23	129.92
1402	334	51	1017	179.85	49.42	130.43
1406	334	51	1021	180.55	49.61	130.94
1410	334	51	1025	181.27	49.81	131.46
1414	334	51	1029	181.97	50.00	131.97
1418	334	51	1033	182.68	50.20	132.48
1422	334	51	1037	183.38	50.39	132.99
1426	334	51	1041	184.08	50.58	133.50
1430	334	51	1045	184.80	50.78	134.02
1434	334	51	1049	185.50	50.97	134.53
1438	334	51	1053	186.21	51.17	135.04
1442	334	51	1057	186.91	51.36	135.55
1446	334	51	1061	187.61	51.55	136.06
1450	334	51	1065	188.33	51.75	136.58
1454	334	51	1069	189.03	51.94	137.09
1458	334	51	1073	189.74	52.14	137.60
1462	334	51	1077	190.44	52.33	138.11
1466	334	51	1081	191.14	52.52	138.62
1470	334	51	1085	191.86	52.72	139.14
1474	334	51	1089	192.56	52.91	139.65
1478	334	51	1093	193.27	53.11	140.16
1482	334	51	1097	193.97	53.30	140.67
1486	334	51	1101	194.67	53.49	141.18
1490	334	51	1105	195.39	53.69	141.70
1494	334	51	1109	196.09	53.88	142.21
1498	334	51	1113	196.80	54.08	142.72
1502	334	51	1117	197.50	54.27	143.23
1506	334	51	1121	198.20	54.46	143.74
1510	334	51	1125	198.92	54.66	144.26
1514	334	51	1129	199.62	54.85	144.77
1518	334	51	1133	200.33	55.05	145.28
1522	334	51	1137	201.03	55.24	145.79
1526	334	51	1141	201.73	55.43	146.30
1530	334	51	1145	202.45	55.63	146.82
1534	334	51	1149	203.15	55.82	147.33
1538	334	51	1153	203.86	56.02	147.84
1542	334	51	1157	204.56	56.21	148.35
1546	334	51	1161	205.26	56.40	148.86
1550	334	51	1165	205.98	56.60	149.38
1554	334	51	1169	206.68	56.79	149.89
1558	334	51	1173	207.39	56.99	150.40
1562	334	51	1177	208.09	57.18	150.91
1566	334	51	1181	208.79	57.37	151.42

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ P	£ P	£ P
1570	334	51	1185	209.51	57.57	151.94
1574	334	51	1189	210.21	57.76	152.45
1578	334	51	1193	210.92	57.96	152.96
1582	334	51	1197	211.62	58.15	153.47
1586	334	51	1201	212.32	58.34	153.98
1590	334	51	1205	213.04	58.54	154.50
1594	334	51	1209	213.74	58.73	155.01
1598	334	51	1213	214.45	58.93	155.52
1602	334	51	1217	215.15	59.12	156.03
1606	334	51	1221	215.85	59.31	156.54
1610	334	51	1225	216.57	59.51	157.06
1614	334	51	1229	217.27	59.70	157.57
1618	334	51	1233	217.98	59.90	158.08
1622	334	51	1237	218.68	60.09	158.59
1626	334	51	1241	219.38	60.28	159.10
1630	334	51	1245	220.10	60.48	159.62
1634	334	51	1249	220.80	60.67	160.13
1638	334	51	1253	221.51	60.87	160.64
1642	334	51	1257	222.21	61.06	161.15
1646	334	51	1261	222.91	61.25	161.66
1650	334	51	1265	223.63	61.45	162.18
1654	334	51	1269	224.33	61.64	162.69
1658	334	51	1273	225.04	61.84	163.20
1662	334	51	1277	225.74	62.03	163.71
1666	334	51	1281	226.44	62.22	164.22
1670	334	51	1285	227.16	62.42	164.74
1674	334	51	1289	227.86	62.61	165.25
1678	334	51	1293	228.57	62.81	165.76
1682	334	51	1297	229.27	63.00	166.27
1686	334	51	1301	229.97	63.19	166.78
1690	334	51	1305	230.69	63.39	167.30
1694	334	51	1309	231.39	63.58	167.81
1698	334	51	1313	232.10	63.78	168.32
1702	334	51	1317	232.80	63.97	168.83
1706	334	51	1321	233.50	64.16	169.34
1710	334	51	1325	234.22	64.36	169.86
1714	334	51	1329	234.92	64.55	170.37
1718	334	51	1333	235.63	64.75	170.88
1722	334	51	1337	236.33	64.94	171.39
1726	334	51	1341	237.03	65.13	171.90
1730	334	51	1345	237.75	65.33	172.42
1734	334	51	1349	238.45	65.52	172.93
1738	334	51	1353	239.16	65.72	173.44
1742	334	51	1357	239.86	65.91	173.95
1746	334	51	1361	240.56	66.10	174.46
1750	334	51	1365	241.28	66.30	174.98
1754	334	51	1369	241.98	66.49	175.49
1758	334	51	1373	242.69	66.69	176.00
1762	334	51	1377	243.39	66.88	176.51
1766	334	51	1381	244.09	67.07	177.02
1770	334	51	1385	244.81	67.27	177.54
1774	334	51	1389	245.51	67.46	178.05
1778	334	51	1393	246.22	67.66	178.56
1782	334	51	1397	246.92	67.85	179.07
1786	334	51	1401	247.62	68.04	179.58

Monthly table

Table
letter **B**

▼ 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
1790	334	51	1405	248.34	68.24	180.10
1794	334	51	1409	249.04	68.43	180.61
1798	334	51	1413	249.75	68.63	181.12
1802	334	51	1417	250.45	68.82	181.63
1806	334	51	1421	251.15	69.01	182.14
1810	334	51	1425	251.87	69.21	182.66
1814	334	51	1429	252.57	69.40	183.17
1818	334	51	1433	253.28	69.60	183.68
1822	334	51	1437	253.98	69.79	184.19
1826	334	51	1441	254.68	69.98	184.70
1830	334	51	1445	255.40	70.18	185.22
1834	334	51	1449	256.10	70.37	185.73
1838	334	51	1453	256.81	70.57	186.24
1842	334	51	1457	257.51	70.76	186.75
1846	334	51	1461	258.21	70.95	187.26
1850	334	51	1465	258.93	71.15	187.78
1854	334	51	1469	259.63	71.34	188.29
1858	334	51	1473	260.34	71.54	188.80
1862	334	51	1477	261.04	71.73	189.31
1866	334	51	1481	261.74	71.92	189.82
1870	334	51	1485	262.46	72.12	190.34
1874	334	51	1489	263.16	72.31	190.85
1878	334	51	1493	263.87	72.51	191.36
1882	334	51	1497	264.57	72.70	191.87
1886	334	51	1501	265.27	72.89	192.38
1890	334	51	1505	265.99	73.09	192.90
1894	334	51	1509	266.69	73.28	193.41
1898	334	51	1513	267.40	73.48	193.92
1902	334	51	1517	268.10	73.67	194.43
1906	334	51	1521	268.80	73.86	194.94
1910	334	51	1525	269.52	74.06	195.46
1914	334	51	1529	270.22	74.25	195.97
1918	334	51	1533	270.93	74.45	196.48
1922	334	51	1537	271.63	74.64	196.99
1926	334	51	1541	272.33	74.83	197.50
1930	334	51	1545	273.05	75.03	198.02
1934	334	51	1549	273.75	75.22	198.53
1938	334	51	1553	274.46	75.42	199.04
1942	334	51	1557	275.16	75.61	199.55
1946	334	51	1561	275.86	75.80	200.06
1950	334	51	1565	276.58	76.00	200.58
1954	334	51	1569	277.28	76.19	201.09
1958	334	51	1573	277.99	76.39	201.60
1962	334	51	1577	278.69	76.58	202.11
1966	334	51	1581	279.39	76.77	202.62
1970	334	51	1585	280.11	76.97	203.14
1974	334	51	1589	280.81	77.16	203.65
1978	334	51	1593	281.52	77.36	204.16
1982	334	51	1597	282.22	77.55	204.67
1986	334	51	1601	282.92	77.74	205.18
1990	334	51	1605	283.64	77.94	205.70
1994	334	51	1609	284.34	78.13	206.21
1998	334	51	1613	285.05	78.33	206.72
2002	334	51	1617	285.75	78.52	207.23
2006	334	51	1621	286.45	78.71	207.74

▼ 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
2010	334	51	1625	287.17	78.91	208.26
2014	334	51	1629	287.87	79.10	208.77
2018	334	51	1633	288.58	79.30	209.28
2022	334	51	1637	289.28	79.49	209.79
2026	334	51	1641	289.98	79.68	210.30
2030	334	51	1645	290.70	79.88	210.82
2034	334	51	1649	291.40	80.07	211.33
2038	334	51	1653	292.11	80.27	211.84
2042	334	51	1657	292.81	80.46	212.35
2046	334	51	1661	293.51	80.65	212.86
2050	334	51	1665	294.23	80.85	213.38
2054	334	51	1669	294.93	81.04	213.89
2058	334	51	1673	295.64	81.24	214.40
2062	334	51	1677	296.34	81.43	214.91
2066	334	51	1681	297.04	81.62	215.42
2070	334	51	1685	297.76	81.82	215.94
2074	334	51	1689	298.46	82.01	216.45
2078	334	51	1693	299.17	82.21	216.96
2082	334	51	1697	299.87	82.40	217.47
2086	334	51	1701	300.57	82.59	217.98
2090	334	51	1705	301.29	82.79	218.50
2094	334	51	1709	301.99	82.98	219.01
2098	334	51	1713	302.70	83.18	219.52
2102	334	51	1717	303.40	83.37	220.03
2106	334	51	1721	304.10	83.56	220.54
2110	334	51	1725	304.82	83.76	221.06
2114	334	51	1729	305.52	83.95	221.57
2118	334	51	1733	306.23	84.15	222.08
2122	334	51	1737	306.93	84.34	222.59
2126	334	51	1741	307.63	84.53	223.10
2130	334	51	1745	308.35	84.73	223.62
2134	334	51	1749	309.05	84.92	224.13
2138	334	51	1753	309.76	85.12	224.64
2142	334	51	1757	310.46	85.31	225.15
2146	334	51	1761	311.16	85.50	225.66
2150	334	51	1765	311.88	85.70	226.18
2154	334	51	1769	312.58	85.89	226.69
2158	334	51	1773	313.29	86.09	227.20
2162	334	51	1777	313.99	86.28	227.71
2166	334	51	1781	314.69	86.47	228.22
2170	334	51	1785	315.41	86.67	228.74
2174	334	51	1789	316.11	86.86	229.25
2178	334	51	1793	316.82	87.06	229.76
2182	334	51	1797	317.52	87.25	230.27
2186	334	51	1801	318.22	87.44	230.78
2190	334	51	1805	318.94	87.64	231.30
2194	334	51	1809	319.64	87.83	231.81
2198	334	51	1813	320.35	88.03	232.32
2202	334	51	1817	321.05	88.22	232.83
2206	334	51	1821	321.75	88.41	233.34
2210	334	51	1825	322.47	88.61	233.86
2214	334	51	1829	323.17	88.80	234.37
2218	334	51	1833	323.88	89.00	234.88
2222	334	51	1837	324.58	89.19	235.39
2226	334	51	1841	325.28	89.38	235.90

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
2230	334	51	1845	326.00	89.58	236.42
2234	334	51	1849	326.70	89.77	236.93
2238	334	51	1853	327.41	89.97	237.44
2242	334	51	1857	328.11	90.16	237.95
2246	334	51	1861	328.81	90.35	238.46
2250	334	51	1865	329.53	90.55	238.98
2254	334	51	1869	330.23	90.74	239.49
2258	334	51	1873	330.94	90.94	240.00
2262	334	51	1877	331.64	91.13	240.51
2266	334	51	1881	332.34	91.32	241.02
2270	334	51	1885	333.06	91.52	241.54
2274	334	51	1889	333.76	91.71	242.05
2278	334	51	1893	334.47	91.91	242.56
2282	334	51	1897	335.17	92.10	243.07
2286	334	51	1901	335.87	92.29	243.58
2290	334	51	1905	336.59	92.49	244.10
2294	334	51	1909	337.29	92.68	244.61
2298	334	51	1913	338.00	92.88	245.12
2302	334	51	1917	338.70	93.07	245.63
2306	334	51	1921	339.40	93.26	246.14
2310	334	51	1925	340.12	93.46	246.66
2314	334	51	1929	340.82	93.65	247.17
2318	334	51	1933	341.53	93.85	247.68
2322	334	51	1937	342.23	94.04	248.19
2326	334	51	1941	342.93	94.23	248.70
2330	334	51	1945	343.65	94.43	249.22
2334	334	51	1949	344.35	94.62	249.73
2338	334	51	1953	345.06	94.82	250.24
2342	334	51	1957	345.76	95.01	250.75
2346	334	51	1961	346.46	95.20	251.26
2350	334	51	1965	347.18	95.40	251.78
2354	334	51	1969	347.88	95.59	252.29
2358	334	51	1973	348.59	95.79	252.80
2362	334	51	1977	349.29	95.98	253.31
2366	334	51	1981	349.99	96.17	253.82
2370	334	51	1985	350.71	96.37	254.34
2374	334	51	1989	351.41	96.56	254.85
2378	334	51	1993	352.12	96.76	255.36
2382	334	51	1997	352.82	96.95	255.87
2386	334	51	2001	353.52	97.14	256.38
2390	334	51	2005	354.24	97.34	256.90
2394	334	51	2009	354.94	97.53	257.41
2398	334	51	2013	355.65	97.73	257.92
2402	334	51	2017	356.35	97.92	258.43
2406	334	51	2021	357.05	98.11	258.94
2410	334	51	2025	357.77	98.31	259.46
2414	334	51	2029	358.47	98.50	259.97
2418	334	51	2033	359.18	98.70	260.48
2422	334	51	2037	359.88	98.89	260.99
2426	334	51	2041	360.58	99.08	261.50
2430	334	51	2045	361.30	99.28	262.02
2434	334	51	2049	362.00	99.47	262.53
2438	334	51	2053	362.71	99.67	263.04
2442	334	51	2057	363.41	99.86	263.55
2446	334	51	2061	364.11	100.05	264.06

▼ 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
2450	334	51	2065	364.83	100.25	264.58
2454	334	51	2069	365.53	100.44	265.09
2458	334	51	2073	366.24	100.64	265.60
2462	334	51	2077	366.94	100.83	266.11
2466	334	51	2081	367.64	101.02	266.62
2470	334	51	2085	368.36	101.22	267.14
2474	334	51	2089	369.06	101.41	267.65
2478	334	51	2093	369.77	101.61	268.16
2482	334	51	2097	370.47	101.80	268.67
2486	334	51	2101	371.17	101.99	269.18
2490	334	51	2105	371.89	102.19	269.70
2494	334	51	2109	372.59	102.38	270.21
2498	334	51	2113	373.30	102.58	270.72
2502	334	51	2117	374.00	102.77	271.23
2506	334	51	2121	374.70	102.96	271.74
2510	334	51	2125	375.42	103.16	272.26
2514	334	51	2129	376.12	103.35	272.77
2518	334	51	2133	376.83	103.55	273.28
2522	334	51	2137	377.53	103.74	273.79
2526	334	51	2141	378.23	103.93	274.30
2530	334	51	2145	378.95	104.13	274.82
2534	334	51	2149	379.65	104.32	275.33
2538	334	51	2153	380.36	104.52	275.84
2542	334	51	2157	381.06	104.71	276.35
2546	334	51	2161	381.76	104.90	276.86
2550	334	51	2165	382.48	105.10	277.38
2554	334	51	2169	383.18	105.29	277.89
2558	334	51	2173	383.89	105.49	278.40
2562	334	51	2177	384.59	105.68	278.91
2566	334	51	2181	385.29	105.87	279.42
2570	334	51	2185	386.01	106.07	279.94
2574	334	51	2189	386.71	106.26	280.45
2578	334	51	2193	387.15	106.38	280.77
2579	334	51	2194	387.24	106.41	280.83

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

Weekly table for employees who are State Pension Age or over-employer only contributions for use from 6 April 2003 to 5 April 2004

Use this table for

employees who are State Pension Age or over, for whom you hold a valid certificate CA4140 or CF384.

Completing Deductions Working Sheet, form P11 or substitute

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

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

If the 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 49.

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)	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
	1a	1b	1c	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	0.19
91	77	12	2	0.32
92	77	12	3	0.45
93	77	12	4	0.58
94	77	12	5	0.70
95	77	12	6	0.83
96	77	12	7	0.96
97	77	12	8	1.09
98	77	12	9	1.22
99	77	12	10	1.34
100	77	12	11	1.47
101	77	12	12	1.60
102	77	12	13	1.73
103	77	12	14	1.86
104	77	12	15	1.98
105	77	12	16	2.11
106	77	12	17	2.24
107	77	12	18	2.37
108	77	12	19	2.50
109	77	12	20	2.62
110	77	12	21	2.75
111	77	12	22	2.88

▼ 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
	1a	1b	1c	1d
£	£	£	£	£ P
112	77	12	23	3.01
113	77	12	24	3.14
114	77	12	25	3.26
115	77	12	26	3.39
116	77	12	27	3.52
117	77	12	28	3.65
118	77	12	29	3.78
119	77	12	30	3.90
120	77	12	31	4.03
121	77	12	32	4.16
122	77	12	33	4.29
123	77	12	34	4.42
124	77	12	35	4.54
125	77	12	36	4.67
126	77	12	37	4.80
127	77	12	38	4.93
128	77	12	39	5.06
129	77	12	40	5.18
130	77	12	41	5.31
131	77	12	42	5.44
132	77	12	43	5.57
133	77	12	44	5.70
134	77	12	45	5.82
135	77	12	46	5.95
136	77	12	47	6.08
137	77	12	48	6.21
138	77	12	49	6.34
139	77	12	50	6.46
140	77	12	51	6.59
141	77	12	52	6.72
142	77	12	53	6.85
143	77	12	54	6.98
144	77	12	55	7.10
145	77	12	56	7.23
146	77	12	57	7.36
147	77	12	58	7.49
148	77	12	59	7.62
149	77	12	60	7.74
150	77	12	61	7.87
151	77	12	62	8.00
152	77	12	63	8.13
153	77	12	64	8.26
154	77	12	65	8.38
155	77	12	66	8.51
156	77	12	67	8.64
157	77	12	68	8.77
158	77	12	69	8.90
159	77	12	70	9.02
160	77	12	71	9.15
161	77	12	72	9.28
162	77	12	73	9.41
163	77	12	74	9.54
164	77	12	75	9.66
165	77	12	76	9.79
166	77	12	77	9.92

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
	1a	1b	1c	1d
£	£	£	£	£ P
167	77	12	78	10.05
168	77	12	79	10.18
169	77	12	80	10.30
170	77	12	81	10.43
171	77	12	82	10.56
172	77	12	83	10.69
173	77	12	84	10.82
174	77	12	85	10.94
175	77	12	86	11.07
176	77	12	87	11.20
177	77	12	88	11.33
178	77	12	89	11.46
179	77	12	90	11.58
180	77	12	91	11.71
181	77	12	92	11.84
182	77	12	93	11.97
183	77	12	94	12.10
184	77	12	95	12.22
185	77	12	96	12.35
186	77	12	97	12.48
187	77	12	98	12.61
188	77	12	99	12.74
189	77	12	100	12.86
190	77	12	101	12.99
191	77	12	102	13.12
192	77	12	103	13.25
193	77	12	104	13.38
194	77	12	105	13.50
195	77	12	106	13.63
196	77	12	107	13.76
197	77	12	108	13.89
198	77	12	109	14.02
199	77	12	110	14.14
200	77	12	111	14.27
201	77	12	112	14.40
202	77	12	113	14.53
203	77	12	114	14.66
204	77	12	115	14.78
205	77	12	116	14.91
206	77	12	117	15.04
207	77	12	118	15.17
208	77	12	119	15.30
209	77	12	120	15.42
210	77	12	121	15.55
211	77	12	122	15.68
212	77	12	123	15.81
213	77	12	124	15.94
214	77	12	125	16.06
215	77	12	126	16.19
216	77	12	127	16.32
217	77	12	128	16.45
218	77	12	129	16.58
219	77	12	130	16.70
220	77	12	131	16.83
221	77	12	132	16.96

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
	1a	1b	1c	1d
£	£	£	£	£ P
222	77	12	133	17.09
223	77	12	134	17.22
224	77	12	135	17.34
225	77	12	136	17.47
226	77	12	137	17.60
227	77	12	138	17.73
228	77	12	139	17.86
229	77	12	140	17.98
230	77	12	141	18.11
231	77	12	142	18.24
232	77	12	143	18.37
233	77	12	144	18.50
234	77	12	145	18.62
235	77	12	146	18.75
236	77	12	147	18.88
237	77	12	148	19.01
238	77	12	149	19.14
239	77	12	150	19.26
240	77	12	151	19.39
241	77	12	152	19.52
242	77	12	153	19.65
243	77	12	154	19.78
244	77	12	155	19.90
245	77	12	156	20.03
246	77	12	157	20.16
247	77	12	158	20.29
248	77	12	159	20.42
249	77	12	160	20.54
250	77	12	161	20.67
251	77	12	162	20.80
252	77	12	163	20.93
253	77	12	164	21.06
254	77	12	165	21.18
255	77	12	166	21.31
256	77	12	167	21.44
257	77	12	168	21.57
258	77	12	169	21.70
259	77	12	170	21.82
260	77	12	171	21.95
261	77	12	172	22.08
262	77	12	173	22.21
263	77	12	174	22.34
264	77	12	175	22.46
265	77	12	176	22.59
266	77	12	177	22.72
267	77	12	178	22.85
268	77	12	179	22.98
269	77	12	180	23.10
270	77	12	181	23.23
271	77	12	182	23.36
272	77	12	183	23.49
273	77	12	184	23.62
274	77	12	185	23.74
275	77	12	186	23.87
276	77	12	187	24.00

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
	1a	1b	1c	1d
£	£	£	£	£ P
277	77	12	188	24.13
278	77	12	189	24.26
279	77	12	190	24.38
280	77	12	191	24.51
281	77	12	192	24.64
282	77	12	193	24.77
283	77	12	194	24.90
284	77	12	195	25.02
285	77	12	196	25.15
286	77	12	197	25.28
287	77	12	198	25.41
288	77	12	199	25.54
289	77	12	200	25.66
290	77	12	201	25.79
291	77	12	202	25.92
292	77	12	203	26.05
293	77	12	204	26.18
294	77	12	205	26.30
295	77	12	206	26.43
296	77	12	207	26.56
297	77	12	208	26.69
298	77	12	209	26.82
299	77	12	210	26.94
300	77	12	211	27.07
301	77	12	212	27.20
302	77	12	213	27.33
303	77	12	214	27.46
304	77	12	215	27.58
305	77	12	216	27.71
306	77	12	217	27.84
307	77	12	218	27.97
308	77	12	219	28.10
309	77	12	220	28.22
310	77	12	221	28.35
311	77	12	222	28.48
312	77	12	223	28.61
313	77	12	224	28.74
314	77	12	225	28.86
315	77	12	226	28.99
316	77	12	227	29.12
317	77	12	228	29.25
318	77	12	229	29.38
319	77	12	230	29.50
320	77	12	231	29.63
321	77	12	232	29.76
322	77	12	233	29.89
323	77	12	234	30.02
324	77	12	235	30.14
325	77	12	236	30.27
326	77	12	237	30.40
327	77	12	238	30.53
328	77	12	239	30.66
329	77	12	240	30.78
330	77	12	241	30.91
331	77	12	242	31.04

▼ 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
	1a	1b	1c	1d
£	£	£	£	£ P
332	77	12	243	31.17
333	77	12	244	31.30
334	77	12	245	31.42
335	77	12	246	31.55
336	77	12	247	31.68
337	77	12	248	31.81
338	77	12	249	31.94
339	77	12	250	32.06
340	77	12	251	32.19
341	77	12	252	32.32
342	77	12	253	32.45
343	77	12	254	32.58
344	77	12	255	32.70
345	77	12	256	32.83
346	77	12	257	32.96
347	77	12	258	33.09
348	77	12	259	33.22
349	77	12	260	33.34
350	77	12	261	33.47
351	77	12	262	33.60
352	77	12	263	33.73
353	77	12	264	33.86
354	77	12	265	33.98
355	77	12	266	34.11
356	77	12	267	34.24
357	77	12	268	34.37
358	77	12	269	34.50
359	77	12	270	34.62
360	77	12	271	34.75
361	77	12	272	34.88
362	77	12	273	35.01
363	77	12	274	35.14
364	77	12	275	35.26
365	77	12	276	35.39
366	77	12	277	35.52
367	77	12	278	35.65
368	77	12	279	35.78
369	77	12	280	35.90
370	77	12	281	36.03
371	77	12	282	36.16
372	77	12	283	36.29
373	77	12	284	36.42
374	77	12	285	36.54
375	77	12	286	36.67
376	77	12	287	36.80
377	77	12	288	36.93
378	77	12	289	37.06
379	77	12	290	37.18
380	77	12	291	37.31
381	77	12	292	37.44
382	77	12	293	37.57
383	77	12	294	37.70
384	77	12	295	37.82
385	77	12	296	37.95
386	77	12	297	38.08

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
	1a	1b	1c	1d
£	£	£	£	£ P
387	77	12	298	38.21
388	77	12	299	38.34
389	77	12	300	38.46
390	77	12	301	38.59
391	77	12	302	38.72
392	77	12	303	38.85
393	77	12	304	38.98
394	77	12	305	39.10
395	77	12	306	39.23
396	77	12	307	39.36
397	77	12	308	39.49
398	77	12	309	39.62
399	77	12	310	39.74
400	77	12	311	39.87
401	77	12	312	40.00
402	77	12	313	40.13
403	77	12	314	40.26
404	77	12	315	40.38
405	77	12	316	40.51
406	77	12	317	40.64
407	77	12	318	40.77
408	77	12	319	40.90
409	77	12	320	41.02
410	77	12	321	41.15
411	77	12	322	41.28
412	77	12	323	41.41
413	77	12	324	41.54
414	77	12	325	41.66
415	77	12	326	41.79
416	77	12	327	41.92
417	77	12	328	42.05
418	77	12	329	42.18
419	77	12	330	42.30
420	77	12	331	42.43
421	77	12	332	42.56
422	77	12	333	42.69
423	77	12	334	42.82
424	77	12	335	42.94
425	77	12	336	43.07
426	77	12	337	43.20
427	77	12	338	43.33
428	77	12	339	43.46
429	77	12	340	43.58
430	77	12	341	43.71
431	77	12	342	43.84
432	77	12	343	43.97
433	77	12	344	44.10
434	77	12	345	44.22
435	77	12	346	44.35
436	77	12	347	44.48
437	77	12	348	44.61
438	77	12	349	44.74
439	77	12	350	44.86
440	77	12	351	44.99
441	77	12	352	45.12

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
	1a	1b	1c	1d
£	£	£	£	£ P
442	77	12	353	45.25
443	77	12	354	45.38
444	77	12	355	45.50
445	77	12	356	45.63
446	77	12	357	45.76
447	77	12	358	45.89
448	77	12	359	46.02
449	77	12	360	46.14
450	77	12	361	46.27
451	77	12	362	46.40
452	77	12	363	46.53
453	77	12	364	46.66
454	77	12	365	46.78
455	77	12	366	46.91
456	77	12	367	47.04
457	77	12	368	47.17
458	77	12	369	47.30
459	77	12	370	47.42
460	77	12	371	47.55
461	77	12	372	47.68
462	77	12	373	47.81
463	77	12	374	47.94
464	77	12	375	48.06
465	77	12	376	48.19
466	77	12	377	48.32
467	77	12	378	48.45
468	77	12	379	48.58
469	77	12	380	48.70
470	77	12	381	48.83
471	77	12	382	48.96
472	77	12	383	49.09
473	77	12	384	49.22
474	77	12	385	49.34
475	77	12	386	49.47
476	77	12	387	49.60
477	77	12	388	49.73
478	77	12	389	49.86
479	77	12	390	49.98
480	77	12	391	50.11
481	77	12	392	50.24
482	77	12	393	50.37
483	77	12	394	50.50
484	77	12	395	50.62
485	77	12	396	50.75
486	77	12	397	50.88
487	77	12	398	51.01
488	77	12	399	51.14
489	77	12	400	51.26
490	77	12	401	51.39
491	77	12	402	51.52
492	77	12	403	51.65
493	77	12	404	51.78
494	77	12	405	51.90
495	77	12	406	52.03
496	77	12	407	52.16

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
	1a	1b	1c	1d
£	£	£	£	£ P
497	77	12	408	52.29
498	77	12	409	52.42
499	77	12	410	52.54
500	77	12	411	52.67
501	77	12	412	52.80
502	77	12	413	52.93
503	77	12	414	53.06
504	77	12	415	53.18
505	77	12	416	53.31
506	77	12	417	53.44
507	77	12	418	53.57
508	77	12	419	53.70
509	77	12	420	53.82
510	77	12	421	53.95
511	77	12	422	54.08
512	77	12	423	54.21
513	77	12	424	54.34
514	77	12	425	54.46
515	77	12	426	54.59
516	77	12	427	54.72
517	77	12	428	54.85
518	77	12	429	54.98
519	77	12	430	55.10
520	77	12	431	55.23
521	77	12	432	55.36
522	77	12	433	55.49
523	77	12	434	55.62
524	77	12	435	55.74
525	77	12	436	55.87
526	77	12	437	56.00
527	77	12	438	56.13
528	77	12	439	56.26
529	77	12	440	56.38
530	77	12	441	56.51
531	77	12	442	56.64
532	77	12	443	56.77
533	77	12	444	56.90
534	77	12	445	57.02
535	77	12	446	57.15
536	77	12	447	57.28
537	77	12	448	57.41
538	77	12	449	57.54
539	77	12	450	57.66
540	77	12	451	57.79
541	77	12	452	57.92
542	77	12	453	58.05
543	77	12	454	58.18
544	77	12	455	58.30
545	77	12	456	58.43
546	77	12	457	58.56
547	77	12	458	58.69
548	77	12	459	58.82
549	77	12	460	58.94
550	77	12	461	59.07
551	77	12	462	59.20

▼ 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
	1a	1b	1c	1d
£	£	£	£	£ P
552	77	12	463	59.33
553	77	12	464	59.46
554	77	12	465	59.58
555	77	12	466	59.71
556	77	12	467	59.84
557	77	12	468	59.97
558	77	12	469	60.10
559	77	12	470	60.22
560	77	12	471	60.35
561	77	12	472	60.48
562	77	12	473	60.61
563	77	12	474	60.74
564	77	12	475	60.86
565	77	12	476	60.99
566	77	12	477	61.12
567	77	12	478	61.25
568	77	12	479	61.38
569	77	12	480	61.50
570	77	12	481	61.63
571	77	12	482	61.76
572	77	12	483	61.89
573	77	12	484	62.02
574	77	12	485	62.14
575	77	12	486	62.27
576	77	12	487	62.40
577	77	12	488	62.53
578	77	12	489	62.66
579	77	12	490	62.78
580	77	12	491	62.91
581	77	12	492	63.04
582	77	12	493	63.17
583	77	12	494	63.30
584	77	12	495	63.42
585	77	12	496	63.55
586	77	12	497	63.68
587	77	12	498	63.81
588	77	12	499	63.94
589	77	12	500	64.06
590	77	12	501	64.19
591	77	12	502	64.32
592	77	12	503	64.45
593	77	12	504	64.58
594	77	12	505	64.70
595	77	12	506	64.77

If the employee's gross pay is over £595, go to page 49

Monthly table for employees who are State Pension Age or over-employer only contributions for use from 6 April 2003 to 5 April 2004

Use this table for

employees who are State Pension Age or over, for whom you hold a valid certificate CA4140 or CF384.

Completing Deductions Working Sheet, form P11 or substitute

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

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

If the 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 49.

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)	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
	1a	1b	1c	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	0.38
390	334	51	5	0.90
394	334	51	9	1.41
398	334	51	13	1.92
402	334	51	17	2.43
406	334	51	21	2.94
410	334	51	25	3.46
414	334	51	29	3.97
418	334	51	33	4.48
422	334	51	37	4.99
426	334	51	41	5.50
430	334	51	45	6.02
434	334	51	49	6.53
438	334	51	53	7.04
442	334	51	57	7.55
446	334	51	61	8.06
450	334	51	65	8.58
454	334	51	69	9.09
458	334	51	73	9.60
462	334	51	77	10.11
466	334	51	81	10.62

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
	1a	1b	1c	1d
£	£	£	£	£ P
470	334	51	85	11.14
474	334	51	89	11.65
478	334	51	93	12.16
482	334	51	97	12.67
486	334	51	101	13.18
490	334	51	105	13.70
494	334	51	109	14.21
498	334	51	113	14.72
502	334	51	117	15.23
506	334	51	121	15.74
510	334	51	125	16.26
514	334	51	129	16.77
518	334	51	133	17.28
522	334	51	137	17.79
526	334	51	141	18.30
530	334	51	145	18.82
534	334	51	149	19.33
538	334	51	153	19.84
542	334	51	157	20.35
546	334	51	161	20.86
550	334	51	165	21.38
554	334	51	169	21.89
558	334	51	173	22.40
562	334	51	177	22.91
566	334	51	181	23.42
570	334	51	185	23.94
574	334	51	189	24.45
578	334	51	193	24.96
582	334	51	197	25.47
586	334	51	201	25.98
590	334	51	205	26.50
594	334	51	209	27.01
598	334	51	213	27.52
602	334	51	217	28.03
606	334	51	221	28.54
610	334	51	225	29.06
614	334	51	229	29.57
618	334	51	233	30.08
622	334	51	237	30.59
626	334	51	241	31.10
630	334	51	245	31.62
634	334	51	249	32.13
638	334	51	253	32.64
642	334	51	257	33.15
646	334	51	261	33.66
650	334	51	265	34.18
654	334	51	269	34.69
658	334	51	273	35.20
662	334	51	277	35.71
666	334	51	281	36.22
670	334	51	285	36.74
674	334	51	289	37.25
678	334	51	293	37.76
682	334	51	297	38.27
686	334	51	301	38.78

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
	1a	1b	1c	1d
£	£	£	£	£ P
690	334	51	305	39.30
694	334	51	309	39.81
698	334	51	313	40.32
702	334	51	317	40.83
706	334	51	321	41.34
710	334	51	325	41.86
714	334	51	329	42.37
718	334	51	333	42.88
722	334	51	337	43.39
726	334	51	341	43.90
730	334	51	345	44.42
734	334	51	349	44.93
738	334	51	353	45.44
742	334	51	357	45.95
746	334	51	361	46.46
750	334	51	365	46.98
754	334	51	369	47.49
758	334	51	373	48.00
762	334	51	377	48.51
766	334	51	381	49.02
770	334	51	385	49.54
774	334	51	389	50.05
778	334	51	393	50.56
782	334	51	397	51.07
786	334	51	401	51.58
790	334	51	405	52.10
794	334	51	409	52.61
798	334	51	413	53.12
802	334	51	417	53.63
806	334	51	421	54.14
810	334	51	425	54.66
814	334	51	429	55.17
818	334	51	433	55.68
822	334	51	437	56.19
826	334	51	441	56.70
830	334	51	445	57.22
834	334	51	449	57.73
838	334	51	453	58.24
842	334	51	457	58.75
846	334	51	461	59.26
850	334	51	465	59.78
854	334	51	469	60.29
858	334	51	473	60.80
862	334	51	477	61.31
866	334	51	481	61.82
870	334	51	485	62.34
874	334	51	489	62.85
878	334	51	493	63.36
882	334	51	497	63.87
886	334	51	501	64.38
890	334	51	505	64.90
894	334	51	509	65.41
898	334	51	513	65.92
902	334	51	517	66.43
906	334	51	521	66.94

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
	1a	1b	1c	1d
£	£	£	£	£ P
910	334	51	525	67.46
914	334	51	529	67.97
918	334	51	533	68.48
922	334	51	537	68.99
926	334	51	541	69.50
930	334	51	545	70.02
934	334	51	549	70.53
938	334	51	553	71.04
942	334	51	557	71.55
946	334	51	561	72.06
950	334	51	565	72.58
954	334	51	569	73.09
958	334	51	573	73.60
962	334	51	577	74.11
966	334	51	581	74.62
970	334	51	585	75.14
974	334	51	589	75.65
978	334	51	593	76.16
982	334	51	597	76.67
986	334	51	601	77.18
990	334	51	605	77.70
994	334	51	609	78.21
998	334	51	613	78.72
1002	334	51	617	79.23
1006	334	51	621	79.74
1010	334	51	625	80.26
1014	334	51	629	80.77
1018	334	51	633	81.28
1022	334	51	637	81.79
1026	334	51	641	82.30
1030	334	51	645	82.82
1034	334	51	649	83.33
1038	334	51	653	83.84
1042	334	51	657	84.35
1046	334	51	661	84.86
1050	334	51	665	85.38
1054	334	51	669	85.89
1058	334	51	673	86.40
1062	334	51	677	86.91
1066	334	51	681	87.42
1070	334	51	685	87.94
1074	334	51	689	88.45
1078	334	51	693	88.96
1082	334	51	697	89.47
1086	334	51	701	89.98
1090	334	51	705	90.50
1094	334	51	709	91.01
1098	334	51	713	91.52
1102	334	51	717	92.03
1106	334	51	721	92.54
1110	334	51	725	93.06
1114	334	51	729	93.57
1118	334	51	733	94.08
1122	334	51	737	94.59
1126	334	51	741	95.10

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
1130	334	51	745	95.62
1134	334	51	749	96.13
1138	334	51	753	96.64
1142	334	51	757	97.15
1146	334	51	761	97.66
1150	334	51	765	98.18
1154	334	51	769	98.69
1158	334	51	773	99.20
1162	334	51	777	99.71
1166	334	51	781	100.22
1170	334	51	785	100.74
1174	334	51	789	101.25
1178	334	51	793	101.76
1182	334	51	797	102.27
1186	334	51	801	102.78
1190	334	51	805	103.30
1194	334	51	809	103.81
1198	334	51	813	104.32
1202	334	51	817	104.83
1206	334	51	821	105.34
1210	334	51	825	105.86
1214	334	51	829	106.37
1218	334	51	833	106.88
1222	334	51	837	107.39
1226	334	51	841	107.90
1230	334	51	845	108.42
1234	334	51	849	108.93
1238	334	51	853	109.44
1242	334	51	857	109.95
1246	334	51	861	110.46
1250	334	51	865	110.98
1254	334	51	869	111.49
1258	334	51	873	112.00
1262	334	51	877	112.51
1266	334	51	881	113.02
1270	334	51	885	113.54
1274	334	51	889	114.05
1278	334	51	893	114.56
1282	334	51	897	115.07
1286	334	51	901	115.58
1290	334	51	905	116.10
1294	334	51	909	116.61
1298	334	51	913	117.12
1302	334	51	917	117.63
1306	334	51	921	118.14
1310	334	51	925	118.66
1314	334	51	929	119.17
1318	334	51	933	119.68
1322	334	51	937	120.19
1326	334	51	941	120.70
1330	334	51	945	121.22
1334	334	51	949	121.73
1338	334	51	953	122.24
1342	334	51	957	122.75
1346	334	51	961	123.26

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
	1a	1b	1c	1d
£	£	£	£	£ P
1350	334	51	965	123.78
1354	334	51	969	124.29
1358	334	51	973	124.80
1362	334	51	977	125.31
1366	334	51	981	125.82
1370	334	51	985	126.34
1374	334	51	989	126.85
1378	334	51	993	127.36
1382	334	51	997	127.87
1386	334	51	1001	128.38
1390	334	51	1005	128.90
1394	334	51	1009	129.41
1398	334	51	1013	129.92
1402	334	51	1017	130.43
1406	334	51	1021	130.94
1410	334	51	1025	131.46
1414	334	51	1029	131.97
1418	334	51	1033	132.48
1422	334	51	1037	132.99
1426	334	51	1041	133.50
1430	334	51	1045	134.02
1434	334	51	1049	134.53
1438	334	51	1053	135.04
1442	334	51	1057	135.55
1446	334	51	1061	136.06
1450	334	51	1065	136.58
1454	334	51	1069	137.09
1458	334	51	1073	137.60
1462	334	51	1077	138.11
1466	334	51	1081	138.62
1470	334	51	1085	139.14
1474	334	51	1089	139.65
1478	334	51	1093	140.16
1482	334	51	1097	140.67
1486	334	51	1101	141.18
1490	334	51	1105	141.70
1494	334	51	1109	142.21
1498	334	51	1113	142.72
1502	334	51	1117	143.23
1506	334	51	1121	143.74
1510	334	51	1125	144.26
1514	334	51	1129	144.77
1518	334	51	1133	145.28
1522	334	51	1137	145.79
1526	334	51	1141	146.30
1530	334	51	1145	146.82
1534	334	51	1149	147.33
1538	334	51	1153	147.84
1542	334	51	1157	148.35
1546	334	51	1161	148.86
1550	334	51	1165	149.38
1554	334	51	1169	149.89
1558	334	51	1173	150.40
1562	334	51	1177	150.91
1566	334	51	1181	151.42

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
	1a	1b	1c	1d
£	£	£	£	£ P
1570	334	51	1185	151.94
1574	334	51	1189	152.45
1578	334	51	1193	152.96
1582	334	51	1197	153.47
1586	334	51	1201	153.98
1590	334	51	1205	154.50
1594	334	51	1209	155.01
1598	334	51	1213	155.52
1602	334	51	1217	156.03
1606	334	51	1221	156.54
1610	334	51	1225	157.06
1614	334	51	1229	157.57
1618	334	51	1233	158.08
1622	334	51	1237	158.59
1626	334	51	1241	159.10
1630	334	51	1245	159.62
1634	334	51	1249	160.13
1638	334	51	1253	160.64
1642	334	51	1257	161.15
1646	334	51	1261	161.66
1650	334	51	1265	162.18
1654	334	51	1269	162.69
1658	334	51	1273	163.20
1662	334	51	1277	163.71
1666	334	51	1281	164.22
1670	334	51	1285	164.74
1674	334	51	1289	165.25
1678	334	51	1293	165.76
1682	334	51	1297	166.27
1686	334	51	1301	166.78
1690	334	51	1305	167.30
1694	334	51	1309	167.81
1698	334	51	1313	168.32
1702	334	51	1317	168.83
1706	334	51	1321	169.34
1710	334	51	1325	169.86
1714	334	51	1329	170.37
1718	334	51	1333	170.88
1722	334	51	1337	171.39
1726	334	51	1341	171.90
1730	334	51	1345	172.42
1734	334	51	1349	172.93
1738	334	51	1353	173.44
1742	334	51	1357	173.95
1746	334	51	1361	174.46
1750	334	51	1365	174.98
1754	334	51	1369	175.49
1758	334	51	1373	176.00
1762	334	51	1377	176.51
1766	334	51	1381	177.02
1770	334	51	1385	177.54
1774	334	51	1389	178.05
1778	334	51	1393	178.56
1782	334	51	1397	179.07
1786	334	51	1401	179.58

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
	1a	1b	1c	1d
£	£	£	£	£ P
1790	334	51	1405	180.10
1794	334	51	1409	180.61
1798	334	51	1413	181.12
1802	334	51	1417	181.63
1806	334	51	1421	182.14
1810	334	51	1425	182.66
1814	334	51	1429	183.17
1818	334	51	1433	183.68
1822	334	51	1437	184.19
1826	334	51	1441	184.70
1830	334	51	1445	185.22
1834	334	51	1449	185.73
1838	334	51	1453	186.24
1842	334	51	1457	186.75
1846	334	51	1461	187.26
1850	334	51	1465	187.78
1854	334	51	1469	188.29
1858	334	51	1473	188.80
1862	334	51	1477	189.31
1866	334	51	1481	189.82
1870	334	51	1485	190.34
1874	334	51	1489	190.85
1878	334	51	1493	191.36
1882	334	51	1497	191.87
1886	334	51	1501	192.38
1890	334	51	1505	192.90
1894	334	51	1509	193.41
1898	334	51	1513	193.92
1902	334	51	1517	194.43
1906	334	51	1521	194.94
1910	334	51	1525	195.46
1914	334	51	1529	195.97
1918	334	51	1533	196.48
1922	334	51	1537	196.99
1926	334	51	1541	197.50
1930	334	51	1545	198.02
1934	334	51	1549	198.53
1938	334	51	1553	199.04
1942	334	51	1557	199.55
1946	334	51	1561	200.06
1950	334	51	1565	200.58
1954	334	51	1569	201.09
1958	334	51	1573	201.60
1962	334	51	1577	202.11
1966	334	51	1581	202.62
1970	334	51	1585	203.14
1974	334	51	1589	203.65
1978	334	51	1593	204.16
1982	334	51	1597	204.67
1986	334	51	1601	205.18
1990	334	51	1605	205.70
1994	334	51	1609	206.21
1998	334	51	1613	206.72
2002	334	51	1617	207.23
2006	334	51	1621	207.74

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
	1a	1b	1c	1d
£	£	£	£	£ P
2010	334	51	1625	208.26
2014	334	51	1629	208.77
2018	334	51	1633	209.28
2022	334	51	1637	209.79
2026	334	51	1641	210.30
2030	334	51	1645	210.82
2034	334	51	1649	211.33
2038	334	51	1653	211.84
2042	334	51	1657	212.35
2046	334	51	1661	212.86
2050	334	51	1665	213.38
2054	334	51	1669	213.89
2058	334	51	1673	214.40
2062	334	51	1677	214.91
2066	334	51	1681	215.42
2070	334	51	1685	215.94
2074	334	51	1689	216.45
2078	334	51	1693	216.96
2082	334	51	1697	217.47
2086	334	51	1701	217.98
2090	334	51	1705	218.50
2094	334	51	1709	219.01
2098	334	51	1713	219.52
2102	334	51	1717	220.03
2106	334	51	1721	220.54
2110	334	51	1725	221.06
2114	334	51	1729	221.57
2118	334	51	1733	222.08
2122	334	51	1737	222.59
2126	334	51	1741	223.10
2130	334	51	1745	223.62
2134	334	51	1749	224.13
2138	334	51	1753	224.64
2142	334	51	1757	225.15
2146	334	51	1761	225.66
2150	334	51	1765	226.18
2154	334	51	1769	226.69
2158	334	51	1773	227.20
2162	334	51	1777	227.71
2166	334	51	1781	228.22
2170	334	51	1785	228.74
2174	334	51	1789	229.25
2178	334	51	1793	229.76
2182	334	51	1797	230.27
2186	334	51	1801	230.78
2190	334	51	1805	231.30
2194	334	51	1809	231.81
2198	334	51	1813	232.32
2202	334	51	1817	232.83
2206	334	51	1821	233.34
2210	334	51	1825	233.86
2214	334	51	1829	234.37
2218	334	51	1833	234.88
2222	334	51	1837	235.39
2226	334	51	1841	235.90

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
	1a	1b	1c	1d
£	£	£	£	£ P
2230	334	51	1845	236.42
2234	334	51	1849	236.93
2238	334	51	1853	237.44
2242	334	51	1857	237.95
2246	334	51	1861	238.46
2250	334	51	1865	238.98
2254	334	51	1869	239.49
2258	334	51	1873	240.00
2262	334	51	1877	240.51
2266	334	51	1881	241.02
2270	334	51	1885	241.54
2274	334	51	1889	242.05
2278	334	51	1893	242.56
2282	334	51	1897	243.07
2286	334	51	1901	243.58
2290	334	51	1905	244.10
2294	334	51	1909	244.61
2298	334	51	1913	245.12
2302	334	51	1917	245.63
2306	334	51	1921	246.14
2310	334	51	1925	246.66
2314	334	51	1929	247.17
2318	334	51	1933	247.68
2322	334	51	1937	248.19
2326	334	51	1941	248.70
2330	334	51	1945	249.22
2334	334	51	1949	249.73
2338	334	51	1953	250.24
2342	334	51	1957	250.75
2346	334	51	1961	251.26
2350	334	51	1965	251.78
2354	334	51	1969	252.29
2358	334	51	1973	252.80
2362	334	51	1977	253.31
2366	334	51	1981	253.82
2370	334	51	1985	254.34
2374	334	51	1989	254.85
2378	334	51	1993	255.36
2382	334	51	1997	255.87
2386	334	51	2001	256.38
2390	334	51	2005	256.90
2394	334	51	2009	257.41
2398	334	51	2013	257.92
2402	334	51	2017	258.43
2406	334	51	2021	258.94
2410	334	51	2025	259.46
2414	334	51	2029	259.97
2418	334	51	2033	260.48
2422	334	51	2037	260.99
2426	334	51	2041	261.50
2430	334	51	2045	262.02
2434	334	51	2049	262.53
2438	334	51	2053	263.04
2442	334	51	2057	263.55
2446	334	51	2061	264.06

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
	1a	1b	1c	1d
£	£	£	£	£ P
2450	334	51	2065	264.58
2454	334	51	2069	265.09
2458	334	51	2073	265.60
2462	334	51	2077	266.11
2466	334	51	2081	266.62
2470	334	51	2085	267.14
2474	334	51	2089	267.65
2478	334	51	2093	268.16
2482	334	51	2097	268.67
2486	334	51	2101	269.18
2490	334	51	2105	269.70
2494	334	51	2109	270.21
2498	334	51	2113	270.72
2502	334	51	2117	271.23
2506	334	51	2121	271.74
2510	334	51	2125	272.26
2514	334	51	2129	272.77
2518	334	51	2133	273.28
2522	334	51	2137	273.79
2526	334	51	2141	274.30
2530	334	51	2145	274.82
2534	334	51	2149	275.33
2538	334	51	2153	275.84
2542	334	51	2157	276.35
2546	334	51	2161	276.86
2550	334	51	2165	277.38
2554	334	51	2169	277.89
2558	334	51	2173	278.40
2562	334	51	2177	278.91
2566	334	51	2181	279.42
2570	334	51	2185	279.94
2574	334	51	2189	280.45
2578	334	51	2193	280.77
2579	334	51	2194	280.83

If the employee's gross pay is over £2579, go to page 49

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 B 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 50	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 and employer	Total payable by employee and employer
		£262.20 (further employee and employer NICs)	£262.20	£19.00 (further employee NICs)
		+ £387.24 (due for employee and employer on earnings at UEL)	+ £387.24	+ £106.41 (due for employee on earnings at UEL)
		Totals	£649.44	£125.41
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
		334	51	2194
				Col 1d
				649.44
				Col 1e
				125.41

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 employer's NICs due on the earnings up to the UEL.

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

Step	Action	Example (based on Table C 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 53	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	Employer's contributions
		£1000	£128.00
		£900	£115.20
		Total	£243.20
5	add the employer's contributions worked out to the total contributions due for earnings at the UEL - column 1d of the main table	Total payable by employer is:	
		+	£243.20 (further employer NICs)
		+	£280.83 (due for employer on earnings at UEL)
		=	£524.03
6	record the figure resulting from Step 5 in column 1d of form P11	On form P11 record	

Col 1a	Col 1b	Col 1c	Col 1d
334	51	2194	524.03

Additional gross pay table

Table
letter **B**

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

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 £
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

Additional gross pay table

Table
letter **B**

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

Additional gross pay table

Earnings on which contributions payable 1a £	Total employer's contributions payable 1b £
1	0.13
2	0.26
3	0.38
4	0.51
5	0.64
6	0.77
7	0.90
8	1.02
9	1.15
10	1.28
11	1.41
12	1.54
13	1.66
14	1.79
15	1.92
16	2.05
17	2.18
18	2.30
19	2.43
20	2.56
21	2.69
22	2.82
23	2.94
24	3.07
25	3.20
26	3.33
27	3.46
28	3.58
29	3.71
30	3.84
31	3.97
32	4.10
33	4.22
34	4.35
35	4.48
36	4.61
37	4.74
38	4.86
39	4.99
40	5.12
41	5.25
42	5.38
43	5.50
44	5.63
45	5.76
46	5.89
47	6.02
48	6.14
49	6.27
50	6.40
51	6.53
52	6.66
53	6.78
54	6.91
55	7.04

Earnings on which contributions payable 1a £	Total employer's contributions payable 1b £
56	7.17
57	7.30
58	7.42
59	7.55
60	7.68
61	7.81
62	7.94
63	8.06
64	8.19
65	8.32
66	8.45
67	8.58
68	8.70
69	8.83
70	8.96
71	9.09
72	9.22
73	9.34
74	9.47
75	9.60
76	9.73
77	9.86
78	9.98
79	10.11
80	10.24
81	10.37
82	10.50
83	10.62
84	10.75
85	10.88
86	11.01
87	11.14
88	11.26
89	11.39
90	11.52
91	11.65
92	11.78
93	11.90
94	12.03
95	12.16
96	12.29
97	12.42
98	12.54
99	12.67
100	12.80
200	25.60
300	38.40
400	51.20
500	64.00
600	76.80
700	89.60
800	102.40
900	115.20
1000	128.00
2000	256.00

Earnings on which contributions payable 1a £	Total employer's contributions payable 1b £
3000	384.00
4000	512.00
5000	640.00
6000	768.00
7000	896.00
8000	1024.00
9000	1152.00
10000	1280.00
20000	2560.00
30000	3840.00
40000	5120.00
50000	6400.00
60000	7680.00
70000	8960.00
80000	10240.00
90000	11520.00
100000	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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