



Simplified Deductions Scheme for employers

**Use from
6 April 2005 to
5 April 2006 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

In addition to those included in the Employer's Pack we have Employer's Help Books covering

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

The 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(2005)*
- *Class 1A NICs on benefits in kind, CWG5(2005)*
- *Expenses and Benefits – a tax guide, 480(2005)*

You can view the full range of these booklets, and other forms and guidance on

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

or you can

- download them from the Internet www.inlandrevenue.gov.uk/employers
- print them from the CD-ROM*
- get copies from the Employer's Orderline www.inlandrevenue.gov.uk/employers
Fax: **0870 2 406 406**
Phone: **0845 7 646 646**

Check the Order Form in your Employer's Pack for a full list of what is available and how to order.

*The CD-ROM contains forms you can complete on screen, such as P11D, a new Learning Zone and a New Employer's Section.

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

- *Pay Adjustment and PAYE*
- *NICs contracted out and not contracted-out*
- *Car benefit and Car Fuel benefit.*
- *Student Loans*
- *Statutory Sick Pay*
- *Statutory Maternity Pay*

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 Cymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Contents

	page
Important changes to the National Insurance Contribution (NIC) system from 6 April 2003	2
General information about National Insurance (NI)	3
A - Weekly table for not contracted-out standard rate contributions	5
A - Monthly table for not contracted-out standard rate contributions	9
B - Weekly table for not contracted-out reduced rate contributions	13
B - Monthly table for not contracted-out reduced rate contributions	17
C - Weekly table for employees who are State Pension age or over - employer only contributions	21
C - Monthly table for employees who are State Pension age or over - employer only contributions	25
J - Weekly table for not contracted-out contributions where employee has deferment	29
J - Monthly table for not contracted-out contributions where employee has deferment	33

Changes for the 2005-2006 tax year

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2005-2006 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 2005.

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

General

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 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) (£82 weekly or £356 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) (£94 weekly or £408 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.

For instructions on how to complete form P12, see the leaflet *How to fill in the Simplified Deduction Card P12, Guide P16*.

General information about National Insurance (NI)

Introduction

This leaflet gives a simple outline of the NI system and contains tables you will need each time you pay wages.

National Insurance contributions

If an employee is aged 16 or over, you may have to pay NICs for them. NICs are made up of

- the employee's contribution, which you deduct from their earnings each time you pay wages, and
- the employer's contribution.

It is your responsibility to send **both** the above contributions to the Inland Revenue.

When to start and stop using the tables

Only use these tables in the **2005-2006** tax year, that is, start using them from **6 April 2005** and stop using them by **5 April 2006**.

Completing form P12, Deductions Card

Tell us on form P12, Deductions Card

Step Action

- 1 your employee's NI number. If you take on a new employee who does not give you a form P45 from their previous job or gives you a P45 that does not show their NI number and they do not know it, send form P16A to the Inland Revenue office and they will trace the number. They will tell you the number when known.
Give your employee their NI number and tell them to keep it for future reference.
- 2 the correct NIC Table letter for the employee in the first space in the column headed 'NI contribution Table Letter'
 - at the beginning of the tax year, or
 - when the employee starts working for you
- 3 details of earnings, NICs and any SSP, SMP, SPP and SAP, please see *How to fill in the Simplified Deduction Card P12, Guide P16*. This guide also tells you when to pay NICs to your Accounts Office.

Identifying the correct table to use

The four different sets of tables under letters A, B, C and J each contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters A, B, C and J correspond with the table letter under which NICs are payable.

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

If NICs are not due under table letter A, B, C or J you will need to use a table from a different leaflet. The Employers' Helpline can give you advice on which table letter to use.

Table A

Use this table for

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

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 all men aged 65 or over and women aged 60 or over, for whom you hold a valid certificate CA4140 or CF384

Table J

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

How to use the tables

Step Action

- 1 decide which table, A, B, C or J and weekly or monthly, is the right table for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay
- 3 record the figures in each column of the table onto the employee's Deductions Card, form P12.

Adapting these tables for pay intervals other than weekly or monthly

If the employee is paid in multiples of a week or a 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 form P12, Deductions Card.

Statutory Payments

If your employee earns enough to pay NICs, you will normally have to pay

- Statutory Sick Pay (SSP) if they are off work because of an illness
- Statutory Maternity Pay (SMP) if they are off work because they are pregnant or have had a baby
- Statutory Paternity Pay (SPP) if their wife or partner has had a baby or their spouse or partner is adopting a child
- Statutory Adoption Pay (SAP) if they are adopting a child.

You may also have to pay these to your employee even if they don't earn enough to pay NICs but have average weekly earnings over a set period that is more than the LEL for NI purposes.

You can find out more information about whether or not you have to pay, and what to do if you have to pay:

- SSP - in the Help Book *E14 What to do if your employee is sick*, and *E14 (Supplement)*

- SMP and SPP if their wife or partner has had a baby - in the Help Book *E15 Pay and time off work for parents*, and *E15 (Supplement)*
- SAP and SPP if their spouse or partner is adopting a child - in the Help Book *E16 Pay and time off work for adoptive parents*, and *E16 (Supplement)*.

All of these Help Books are available from the Employer's Orderline on **0845 7 646 646**

If you are unhappy with our service

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

Weekly table for not contracted-out standard rate contributions for use from 6 April 2005 to 5 April 2006

Use this table for

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

Do not use this table for

- married women or widows who have the right to pay reduced rate employee's contributions, see Table B
- employees who are State Pension age or over, see Table C
- employees for whom you hold form CA2700, see Table J.

Completing Deductions Card, form P12 or substitute

- enter 'A' in the space provided on form P12, Deductions Card
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P12, Deductions Card.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 81.99	No NIC Liability, make no entries on forms P12					
82	82	0.00	0.00	0.00	0.00	0.00
83	82	1.00	0.00	0.00	0.00	0.00
84	82	2.00	0.00	0.00	0.00	0.00
85	82	3.00	0.00	0.00	0.00	0.00
86	82	4.00	0.00	0.00	0.00	0.00
87	82	5.00	0.00	0.00	0.00	0.00
88	82	6.00	0.00	0.00	0.00	0.00
89	82	7.00	0.00	0.00	0.00	0.00
90	82	8.00	0.00	0.00	0.00	0.00
91	82	9.00	0.00	0.00	0.00	0.00
92	82	10.00	0.00	0.00	0.00	0.00
93	82	11.00	0.00	0.00	0.00	0.00
94	82	12.00	0.00	0.00	0.00	0.00
95	82	12.00	1.00	0.35	0.16	0.19
96	82	12.00	2.00	0.59	0.27	0.32
97	82	12.00	3.00	0.83	0.38	0.45
98	82	12.00	4.00	1.07	0.49	0.58
99	82	12.00	5.00	1.30	0.60	0.70
100	82	12.00	6.00	1.54	0.71	0.83
101	82	12.00	7.00	1.78	0.82	0.96
102	82	12.00	8.00	2.02	0.93	1.09
103	82	12.00	9.00	2.26	1.04	1.22
104	82	12.00	10.00	2.49	1.15	1.34
105	82	12.00	11.00	2.73	1.26	1.47
106	82	12.00	12.00	2.97	1.37	1.60
107	82	12.00	13.00	3.21	1.48	1.73
108	82	12.00	14.00	3.45	1.59	1.86
109	82	12.00	15.00	3.68	1.70	1.98
110	82	12.00	16.00	3.92	1.81	2.11
111	82	12.00	17.00	4.16	1.92	2.24
112	82	12.00	18.00	4.40	2.03	2.37
113	82	12.00	19.00	4.64	2.14	2.50
114	82	12.00	20.00	4.87	2.25	2.62
115	82	12.00	21.00	5.11	2.36	2.75
116	82	12.00	22.00	5.35	2.47	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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
117	82	12.00	23.00	5.59	2.58	3.01
118	82	12.00	24.00	5.83	2.69	3.14
119	82	12.00	25.00	6.06	2.80	3.26
120	82	12.00	26.00	6.30	2.91	3.39
121	82	12.00	27.00	6.54	3.02	3.52
122	82	12.00	28.00	6.78	3.13	3.65
123	82	12.00	29.00	7.02	3.24	3.78
124	82	12.00	30.00	7.25	3.35	3.90
125	82	12.00	31.00	7.49	3.46	4.03
126	82	12.00	32.00	7.73	3.57	4.16
127	82	12.00	33.00	7.97	3.68	4.29
128	82	12.00	34.00	8.21	3.79	4.42
129	82	12.00	35.00	8.44	3.90	4.54
130	82	12.00	36.00	8.68	4.01	4.67
131	82	12.00	37.00	8.92	4.12	4.80
132	82	12.00	38.00	9.16	4.23	4.93
133	82	12.00	39.00	9.40	4.34	5.06
134	82	12.00	40.00	9.63	4.45	5.18
135	82	12.00	41.00	9.87	4.56	5.31
136	82	12.00	42.00	10.11	4.67	5.44
137	82	12.00	43.00	10.35	4.78	5.57
138	82	12.00	44.00	10.59	4.89	5.70
139	82	12.00	45.00	10.82	5.00	5.82
140	82	12.00	46.00	11.06	5.11	5.95
141	82	12.00	47.00	11.30	5.22	6.08
142	82	12.00	48.00	11.54	5.33	6.21
143	82	12.00	49.00	11.78	5.44	6.34
144	82	12.00	50.00	12.01	5.55	6.46
145	82	12.00	51.00	12.25	5.66	6.59
146	82	12.00	52.00	12.49	5.77	6.72
147	82	12.00	53.00	12.73	5.88	6.85
148	82	12.00	54.00	12.97	5.99	6.98
149	82	12.00	55.00	13.20	6.10	7.10
150	82	12.00	56.00	13.44	6.21	7.23
151	82	12.00	57.00	13.68	6.32	7.36
152	82	12.00	58.00	13.92	6.43	7.49
153	82	12.00	59.00	14.16	6.54	7.62
154	82	12.00	60.00	14.39	6.65	7.74
155	82	12.00	61.00	14.63	6.76	7.87
156	82	12.00	62.00	14.87	6.87	8.00
157	82	12.00	63.00	15.11	6.98	8.13
158	82	12.00	64.00	15.35	7.09	8.26
159	82	12.00	65.00	15.58	7.20	8.38
160	82	12.00	66.00	15.82	7.31	8.51
161	82	12.00	67.00	16.06	7.42	8.64
162	82	12.00	68.00	16.30	7.53	8.77
163	82	12.00	69.00	16.54	7.64	8.90
164	82	12.00	70.00	16.77	7.75	9.02
165	82	12.00	71.00	17.01	7.86	9.15
166	82	12.00	72.00	17.25	7.97	9.28
167	82	12.00	73.00	17.49	8.08	9.41
168	82	12.00	74.00	17.73	8.19	9.54
169	82	12.00	75.00	17.96	8.30	9.66
170	82	12.00	76.00	18.20	8.41	9.79
171	82	12.00	77.00	18.44	8.52	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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
172	82	12.00	78.00	18.68	8.63	10.05
173	82	12.00	79.00	18.92	8.74	10.18
174	82	12.00	80.00	19.15	8.85	10.30
175	82	12.00	81.00	19.39	8.96	10.43
176	82	12.00	82.00	19.63	9.07	10.56
177	82	12.00	83.00	19.87	9.18	10.69
178	82	12.00	84.00	20.11	9.29	10.82
179	82	12.00	85.00	20.34	9.40	10.94
180	82	12.00	86.00	20.58	9.51	11.07
181	82	12.00	87.00	20.82	9.62	11.20
182	82	12.00	88.00	21.06	9.73	11.33
183	82	12.00	89.00	21.30	9.84	11.46
184	82	12.00	90.00	21.53	9.95	11.58
185	82	12.00	91.00	21.77	10.06	11.71
186	82	12.00	92.00	22.01	10.17	11.84
187	82	12.00	93.00	22.25	10.28	11.97
188	82	12.00	94.00	22.49	10.39	12.10
189	82	12.00	95.00	22.72	10.50	12.22
190	82	12.00	96.00	22.96	10.61	12.35
191	82	12.00	97.00	23.20	10.72	12.48
192	82	12.00	98.00	23.44	10.83	12.61
193	82	12.00	99.00	23.68	10.94	12.74
194	82	12.00	100.00	23.91	11.05	12.86
195	82	12.00	101.00	24.15	11.16	12.99
196	82	12.00	102.00	24.39	11.27	13.12
197	82	12.00	103.00	24.63	11.38	13.25
198	82	12.00	104.00	24.87	11.49	13.38
199	82	12.00	105.00	25.10	11.60	13.50
200	82	12.00	106.00	25.34	11.71	13.63
201	82	12.00	107.00	25.58	11.82	13.76
202	82	12.00	108.00	25.82	11.93	13.89
203	82	12.00	109.00	26.06	12.04	14.02
204	82	12.00	110.00	26.29	12.15	14.14
205	82	12.00	111.00	26.53	12.26	14.27
206	82	12.00	112.00	26.77	12.37	14.40
207	82	12.00	113.00	27.01	12.48	14.53
208	82	12.00	114.00	27.25	12.59	14.66
209	82	12.00	115.00	27.48	12.70	14.78
210	82	12.00	116.00	27.72	12.81	14.91
211	82	12.00	117.00	27.96	12.92	15.04
212	82	12.00	118.00	28.20	13.03	15.17
213	82	12.00	119.00	28.44	13.14	15.30
214	82	12.00	120.00	28.67	13.25	15.42
215	82	12.00	121.00	28.91	13.36	15.55
216	82	12.00	122.00	29.15	13.47	15.68
217	82	12.00	123.00	29.39	13.58	15.81
218	82	12.00	124.00	29.63	13.69	15.94
219	82	12.00	125.00	29.86	13.80	16.06
220	82	12.00	126.00	30.10	13.91	16.19
221	82	12.00	127.00	30.34	14.02	16.32
222	82	12.00	128.00	30.58	14.13	16.45
223	82	12.00	129.00	30.82	14.24	16.58
224	82	12.00	130.00	31.05	14.35	16.70
225	82	12.00	131.00	31.29	14.46	16.83
226	82	12.00	132.00	31.53	14.57	16.96

▼ 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	£ P	£ P
227	82	12.00	133.00	31.77	14.68	17.09
228	82	12.00	134.00	32.01	14.79	17.22
229	82	12.00	135.00	32.24	14.90	17.34
230	82	12.00	136.00	32.48	15.01	17.47
231	82	12.00	137.00	32.72	15.12	17.60
232	82	12.00	138.00	32.96	15.23	17.73
233	82	12.00	139.00	33.20	15.34	17.86
234	82	12.00	140.00	33.43	15.45	17.98
235	82	12.00	141.00	33.67	15.56	18.11
236	82	12.00	142.00	33.91	15.67	18.24
237	82	12.00	143.00	34.15	15.78	18.37
238	82	12.00	144.00	34.39	15.89	18.50
239	82	12.00	145.00	34.62	16.00	18.62
240	82	12.00	146.00	34.86	16.11	18.75
241	82	12.00	147.00	35.10	16.22	18.88
242	82	12.00	148.00	35.34	16.33	19.01
243	82	12.00	149.00	35.58	16.44	19.14
244	82	12.00	150.00	35.81	16.55	19.26
245	82	12.00	151.00	36.05	16.66	19.39
246	82	12.00	152.00	36.29	16.77	19.52
247	82	12.00	153.00	36.53	16.88	19.65
248	82	12.00	154.00	36.77	16.99	19.78
249	82	12.00	155.00	37.00	17.10	19.90
250	82	12.00	156.00	37.24	17.21	20.03
251	82	12.00	157.00	37.48	17.32	20.16
252	82	12.00	158.00	37.72	17.43	20.29
253	82	12.00	159.00	37.96	17.54	20.42
254	82	12.00	160.00	38.19	17.65	20.54

If your employee earns more than £254 a week, advise your Inland Revenue office.

Monthly table for not contracted-out standard rate contributions for use from 6 April 2005 to 5 April 2006

Table letter **A**

Use this table for

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

Do not use this table for

- married women or widows who have the right to pay reduced rate employee's contributions, see Table B
- employees who are State Pension age or over, see Table C
- employees for whom you hold form CA2700, see Table J.

Completing Deductions Card, form P12 or substitute

- enter 'A' in the space provided on form P12, Deductions Card
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P12, Deductions Card.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 355.99	No NIC Liability, make no entries on forms P12					
356	356	0.00	0.00	0.00	0.00	0.00
360	356	4.00	0.00	0.00	0.00	0.00
364	356	8.00	0.00	0.00	0.00	0.00
368	356	12.00	0.00	0.00	0.00	0.00
372	356	16.00	0.00	0.00	0.00	0.00
376	356	20.00	0.00	0.00	0.00	0.00
380	356	24.00	0.00	0.00	0.00	0.00
384	356	28.00	0.00	0.00	0.00	0.00
388	356	32.00	0.00	0.00	0.00	0.00
392	356	36.00	0.00	0.00	0.00	0.00
396	356	40.00	0.00	0.00	0.00	0.00
400	356	44.00	0.00	0.00	0.00	0.00
404	356	48.00	0.00	0.00	0.00	0.00
408	356	52.00	0.00	0.00	0.00	0.00
412	356	52.00	4.00	1.43	0.66	0.77
416	356	52.00	8.00	2.38	1.10	1.28
420	356	52.00	12.00	3.33	1.54	1.79
424	356	52.00	16.00	4.28	1.98	2.30
428	356	52.00	20.00	5.24	2.42	2.82
432	356	52.00	24.00	6.19	2.86	3.33
436	356	52.00	28.00	7.14	3.30	3.84
440	356	52.00	32.00	8.09	3.74	4.35
444	356	52.00	36.00	9.04	4.18	4.86
448	356	52.00	40.00	10.00	4.62	5.38
452	356	52.00	44.00	10.95	5.06	5.89
456	356	52.00	48.00	11.90	5.50	6.40
460	356	52.00	52.00	12.85	5.94	6.91
464	356	52.00	56.00	13.80	6.38	7.42
468	356	52.00	60.00	14.76	6.82	7.94
472	356	52.00	64.00	15.71	7.26	8.45
476	356	52.00	68.00	16.66	7.70	8.96
480	356	52.00	72.00	17.61	8.14	9.47
484	356	52.00	76.00	18.56	8.58	9.98
488	356	52.00	80.00	19.52	9.02	10.50
492	356	52.00	84.00	20.47	9.46	11.01

▼ 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	£ P	£ P
496	356	52.00	88.00	21.42	9.90	11.52
500	356	52.00	92.00	22.37	10.34	12.03
504	356	52.00	96.00	23.32	10.78	12.54
508	356	52.00	100.00	24.28	11.22	13.06
512	356	52.00	104.00	25.23	11.66	13.57
516	356	52.00	108.00	26.18	12.10	14.08
520	356	52.00	112.00	27.13	12.54	14.59
524	356	52.00	116.00	28.08	12.98	15.10
528	356	52.00	120.00	29.04	13.42	15.62
532	356	52.00	124.00	29.99	13.86	16.13
536	356	52.00	128.00	30.94	14.30	16.64
540	356	52.00	132.00	31.89	14.74	17.15
544	356	52.00	136.00	32.84	15.18	17.66
548	356	52.00	140.00	33.80	15.62	18.18
552	356	52.00	144.00	34.75	16.06	18.69
556	356	52.00	148.00	35.70	16.50	19.20
560	356	52.00	152.00	36.65	16.94	19.71
564	356	52.00	156.00	37.60	17.38	20.22
568	356	52.00	160.00	38.56	17.82	20.74
572	356	52.00	164.00	39.51	18.26	21.25
576	356	52.00	168.00	40.46	18.70	21.76
580	356	52.00	172.00	41.41	19.14	22.27
584	356	52.00	176.00	42.36	19.58	22.78
588	356	52.00	180.00	43.32	20.02	23.30
592	356	52.00	184.00	44.27	20.46	23.81
596	356	52.00	188.00	45.22	20.90	24.32
600	356	52.00	192.00	46.17	21.34	24.83
604	356	52.00	196.00	47.12	21.78	25.34
608	356	52.00	200.00	48.08	22.22	25.86
612	356	52.00	204.00	49.03	22.66	26.37
616	356	52.00	208.00	49.98	23.10	26.88
620	356	52.00	212.00	50.93	23.54	27.39
624	356	52.00	216.00	51.88	23.98	27.90
628	356	52.00	220.00	52.84	24.42	28.42
632	356	52.00	224.00	53.79	24.86	28.93
636	356	52.00	228.00	54.74	25.30	29.44
640	356	52.00	232.00	55.69	25.74	29.95
644	356	52.00	236.00	56.64	26.18	30.46
648	356	52.00	240.00	57.60	26.62	30.98
652	356	52.00	244.00	58.55	27.06	31.49
656	356	52.00	248.00	59.50	27.50	32.00
660	356	52.00	252.00	60.45	27.94	32.51
664	356	52.00	256.00	61.40	28.38	33.02
668	356	52.00	260.00	62.36	28.82	33.54
672	356	52.00	264.00	63.31	29.26	34.05
676	356	52.00	268.00	64.26	29.70	34.56
680	356	52.00	272.00	65.21	30.14	35.07
684	356	52.00	276.00	66.16	30.58	35.58
688	356	52.00	280.00	67.12	31.02	36.10
692	356	52.00	284.00	68.07	31.46	36.61
696	356	52.00	288.00	69.02	31.90	37.12
700	356	52.00	292.00	69.97	32.34	37.63
704	356	52.00	296.00	70.92	32.78	38.14
708	356	52.00	300.00	71.88	33.22	38.66
712	356	52.00	304.00	72.83	33.66	39.17

Monthly table

Table
letter **A**

▼ 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	£ P	£ P
716	356	52.00	308.00	73.78	34.10	39.68
720	356	52.00	312.00	74.73	34.54	40.19
724	356	52.00	316.00	75.68	34.98	40.70
728	356	52.00	320.00	76.64	35.42	41.22
732	356	52.00	324.00	77.59	35.86	41.73
736	356	52.00	328.00	78.54	36.30	42.24
740	356	52.00	332.00	79.49	36.74	42.75
744	356	52.00	336.00	80.44	37.18	43.26
748	356	52.00	340.00	81.40	37.62	43.78
752	356	52.00	344.00	82.35	38.06	44.29
756	356	52.00	348.00	83.30	38.50	44.80
760	356	52.00	352.00	84.25	38.94	45.31
764	356	52.00	356.00	85.20	39.38	45.82
768	356	52.00	360.00	86.16	39.82	46.34
772	356	52.00	364.00	87.11	40.26	46.85
776	356	52.00	368.00	88.06	40.70	47.36
780	356	52.00	372.00	89.01	41.14	47.87
784	356	52.00	376.00	89.96	41.58	48.38
788	356	52.00	380.00	90.92	42.02	48.90
792	356	52.00	384.00	91.87	42.46	49.41
796	356	52.00	388.00	92.82	42.90	49.92
800	356	52.00	392.00	93.77	43.34	50.43
804	356	52.00	396.00	94.72	43.78	50.94
808	356	52.00	400.00	95.68	44.22	51.46
812	356	52.00	404.00	96.63	44.66	51.97
816	356	52.00	408.00	97.58	45.10	52.48
820	356	52.00	412.00	98.53	45.54	52.99
824	356	52.00	416.00	99.48	45.98	53.50
828	356	52.00	420.00	100.44	46.42	54.02
832	356	52.00	424.00	101.39	46.86	54.53
836	356	52.00	428.00	102.34	47.30	55.04
840	356	52.00	432.00	103.29	47.74	55.55
844	356	52.00	436.00	104.24	48.18	56.06
848	356	52.00	440.00	105.20	48.62	56.58
852	356	52.00	444.00	106.15	49.06	57.09
856	356	52.00	448.00	107.10	49.50	57.60
860	356	52.00	452.00	108.05	49.94	58.11
864	356	52.00	456.00	109.00	50.38	58.62
868	356	52.00	460.00	109.96	50.82	59.14
872	356	52.00	464.00	110.91	51.26	59.65
876	356	52.00	468.00	111.86	51.70	60.16
880	356	52.00	472.00	112.81	52.14	60.67
884	356	52.00	476.00	113.76	52.58	61.18
888	356	52.00	480.00	114.72	53.02	61.70
892	356	52.00	484.00	115.67	53.46	62.21
896	356	52.00	488.00	116.62	53.90	62.72
900	356	52.00	492.00	117.57	54.34	63.23
904	356	52.00	496.00	118.52	54.78	63.74
908	356	52.00	500.00	119.48	55.22	64.26
912	356	52.00	504.00	120.43	55.66	64.77
916	356	52.00	508.00	121.38	56.10	65.28
920	356	52.00	512.00	122.33	56.54	65.79
924	356	52.00	516.00	123.28	56.98	66.30
928	356	52.00	520.00	124.24	57.42	66.82
932	356	52.00	524.00	125.19	57.86	67.33

▼ for information only - do not enter on form P12, Deductions Card

▼ 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	£ P	£ P
936	356	52.00	528.00	126.14	58.30	67.84
940	356	52.00	532.00	127.09	58.74	68.35
944	356	52.00	536.00	128.04	59.18	68.86
948	356	52.00	540.00	129.00	59.62	69.38
952	356	52.00	544.00	129.95	60.06	69.89
956	356	52.00	548.00	130.90	60.50	70.40
960	356	52.00	552.00	131.85	60.94	70.91
964	356	52.00	556.00	132.80	61.38	71.42
968	356	52.00	560.00	133.76	61.82	71.94
972	356	52.00	564.00	134.71	62.26	72.45
976	356	52.00	568.00	135.66	62.70	72.96
980	356	52.00	572.00	136.61	63.14	73.47
984	356	52.00	576.00	137.56	63.58	73.98
988	356	52.00	580.00	138.52	64.02	74.50
992	356	52.00	584.00	139.47	64.46	75.01
996	356	52.00	588.00	140.42	64.90	75.52
1000	356	52.00	592.00	141.37	65.34	76.03
1004	356	52.00	596.00	142.32	65.78	76.54
1008	356	52.00	600.00	143.28	66.22	77.06
1012	356	52.00	604.00	144.23	66.66	77.57
1016	356	52.00	608.00	145.18	67.10	78.08
1020	356	52.00	612.00	146.13	67.54	78.59
1024	356	52.00	616.00	147.08	67.98	79.10
1028	356	52.00	620.00	148.04	68.42	79.62
1032	356	52.00	624.00	148.99	68.86	80.13
1036	356	52.00	628.00	149.94	69.30	80.64
1040	356	52.00	632.00	150.89	69.74	81.15
1044	356	52.00	636.00	151.84	70.18	81.66
1048	356	52.00	640.00	152.80	70.62	82.18
1052	356	52.00	644.00	153.75	71.06	82.69
1056	356	52.00	648.00	154.70	71.50	83.20
1060	356	52.00	652.00	155.65	71.94	83.71
1064	356	52.00	656.00	156.60	72.38	84.22
1068	356	52.00	660.00	157.56	72.82	84.74
1072	356	52.00	664.00	158.51	73.26	85.25
1076	356	52.00	668.00	159.46	73.70	85.76
1080	356	52.00	672.00	160.41	74.14	86.27
1084	356	52.00	676.00	161.36	74.58	86.78
1088	356	52.00	680.00	162.32	75.02	87.30
1092	356	52.00	684.00	163.27	75.46	87.81
1096	356	52.00	688.00	164.22	75.90	88.32
1100	356	52.00	692.00	165.17	76.34	88.83
1104	356	52.00	696.00	166.12	76.78	89.34
1108	356	52.00	700.00	167.08	77.22	89.86

If your employee earns more than £1108 a month, advise your Inland Revenue office.

Weekly table for not contracted-out reduced rate contributions for use from 6 April 2005 to 5 April 2006

Table
letter **B**

Use this table for

married women or widows with 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 Table J.

Completing Deductions Card, form P12 or substitute

- enter 'B' in the space provided on form P12, Deductions Card
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P12, Deductions Card. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 81.99	No NIC Liability, make no entries on forms P12					
82	82	0.00	0.00	0.00	0.00	0.00
83	82	1.00	0.00	0.00	0.00	0.00
84	82	2.00	0.00	0.00	0.00	0.00
85	82	3.00	0.00	0.00	0.00	0.00
86	82	4.00	0.00	0.00	0.00	0.00
87	82	5.00	0.00	0.00	0.00	0.00
88	82	6.00	0.00	0.00	0.00	0.00
89	82	7.00	0.00	0.00	0.00	0.00
90	82	8.00	0.00	0.00	0.00	0.00
91	82	9.00	0.00	0.00	0.00	0.00
92	82	10.00	0.00	0.00	0.00	0.00
93	82	11.00	0.00	0.00	0.00	0.00
94	82	12.00	0.00	0.00	0.00	0.00
95	82	12.00	1.00	0.26	0.07	0.19
96	82	12.00	2.00	0.44	0.12	0.32
97	82	12.00	3.00	0.62	0.17	0.45
98	82	12.00	4.00	0.80	0.22	0.58
99	82	12.00	5.00	0.97	0.27	0.70
100	82	12.00	6.00	1.14	0.31	0.83
101	82	12.00	7.00	1.32	0.36	0.96
102	82	12.00	8.00	1.50	0.41	1.09
103	82	12.00	9.00	1.68	0.46	1.22
104	82	12.00	10.00	1.85	0.51	1.34
105	82	12.00	11.00	2.03	0.56	1.47
106	82	12.00	12.00	2.21	0.61	1.60
107	82	12.00	13.00	2.38	0.65	1.73
108	82	12.00	14.00	2.56	0.70	1.86
109	82	12.00	15.00	2.73	0.75	1.98
110	82	12.00	16.00	2.91	0.80	2.11
111	82	12.00	17.00	3.09	0.85	2.24
112	82	12.00	18.00	3.27	0.90	2.37
113	82	12.00	19.00	3.44	0.94	2.50
114	82	12.00	20.00	3.61	0.99	2.62
115	82	12.00	21.00	3.79	1.04	2.75
116	82	12.00	22.00	3.97	1.09	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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
117	82	12.00	23.00	4.15	1.14	3.01
118	82	12.00	24.00	4.33	1.19	3.14
119	82	12.00	25.00	4.50	1.24	3.26
120	82	12.00	26.00	4.67	1.28	3.39
121	82	12.00	27.00	4.85	1.33	3.52
122	82	12.00	28.00	5.03	1.38	3.65
123	82	12.00	29.00	5.21	1.43	3.78
124	82	12.00	30.00	5.38	1.48	3.90
125	82	12.00	31.00	5.56	1.53	4.03
126	82	12.00	32.00	5.74	1.58	4.16
127	82	12.00	33.00	5.91	1.62	4.29
128	82	12.00	34.00	6.09	1.67	4.42
129	82	12.00	35.00	6.26	1.72	4.54
130	82	12.00	36.00	6.44	1.77	4.67
131	82	12.00	37.00	6.62	1.82	4.80
132	82	12.00	38.00	6.80	1.87	4.93
133	82	12.00	39.00	6.97	1.91	5.06
134	82	12.00	40.00	7.14	1.96	5.18
135	82	12.00	41.00	7.32	2.01	5.31
136	82	12.00	42.00	7.50	2.06	5.44
137	82	12.00	43.00	7.68	2.11	5.57
138	82	12.00	44.00	7.86	2.16	5.70
139	82	12.00	45.00	8.03	2.21	5.82
140	82	12.00	46.00	8.20	2.25	5.95
141	82	12.00	47.00	8.38	2.30	6.08
142	82	12.00	48.00	8.56	2.35	6.21
143	82	12.00	49.00	8.74	2.40	6.34
144	82	12.00	50.00	8.91	2.45	6.46
145	82	12.00	51.00	9.09	2.50	6.59
146	82	12.00	52.00	9.27	2.55	6.72
147	82	12.00	53.00	9.44	2.59	6.85
148	82	12.00	54.00	9.62	2.64	6.98
149	82	12.00	55.00	9.79	2.69	7.10
150	82	12.00	56.00	9.97	2.74	7.23
151	82	12.00	57.00	10.15	2.79	7.36
152	82	12.00	58.00	10.33	2.84	7.49
153	82	12.00	59.00	10.50	2.88	7.62
154	82	12.00	60.00	10.67	2.93	7.74
155	82	12.00	61.00	10.85	2.98	7.87
156	82	12.00	62.00	11.03	3.03	8.00
157	82	12.00	63.00	11.21	3.08	8.13
158	82	12.00	64.00	11.39	3.13	8.26
159	82	12.00	65.00	11.56	3.18	8.38
160	82	12.00	66.00	11.73	3.22	8.51
161	82	12.00	67.00	11.91	3.27	8.64
162	82	12.00	68.00	12.09	3.32	8.77
163	82	12.00	69.00	12.27	3.37	8.90
164	82	12.00	70.00	12.44	3.42	9.02
165	82	12.00	71.00	12.62	3.47	9.15
166	82	12.00	72.00	12.80	3.52	9.28
167	82	12.00	73.00	12.97	3.56	9.41
168	82	12.00	74.00	13.15	3.61	9.54
169	82	12.00	75.00	13.32	3.66	9.66
170	82	12.00	76.00	13.50	3.71	9.79
171	82	12.00	77.00	13.68	3.76	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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
172	82	12.00	78.00	13.86	3.81	10.05
173	82	12.00	79.00	14.03	3.85	10.18
174	82	12.00	80.00	14.20	3.90	10.30
175	82	12.00	81.00	14.38	3.95	10.43
176	82	12.00	82.00	14.56	4.00	10.56
177	82	12.00	83.00	14.74	4.05	10.69
178	82	12.00	84.00	14.92	4.10	10.82
179	82	12.00	85.00	15.09	4.15	10.94
180	82	12.00	86.00	15.26	4.19	11.07
181	82	12.00	87.00	15.44	4.24	11.20
182	82	12.00	88.00	15.62	4.29	11.33
183	82	12.00	89.00	15.80	4.34	11.46
184	82	12.00	90.00	15.97	4.39	11.58
185	82	12.00	91.00	16.15	4.44	11.71
186	82	12.00	92.00	16.33	4.49	11.84
187	82	12.00	93.00	16.50	4.53	11.97
188	82	12.00	94.00	16.68	4.58	12.10
189	82	12.00	95.00	16.85	4.63	12.22
190	82	12.00	96.00	17.03	4.68	12.35
191	82	12.00	97.00	17.21	4.73	12.48
192	82	12.00	98.00	17.39	4.78	12.61
193	82	12.00	99.00	17.56	4.82	12.74
194	82	12.00	100.00	17.73	4.87	12.86
195	82	12.00	101.00	17.91	4.92	12.99
196	82	12.00	102.00	18.09	4.97	13.12
197	82	12.00	103.00	18.27	5.02	13.25
198	82	12.00	104.00	18.45	5.07	13.38
199	82	12.00	105.00	18.62	5.12	13.50
200	82	12.00	106.00	18.79	5.16	13.63
201	82	12.00	107.00	18.97	5.21	13.76
202	82	12.00	108.00	19.15	5.26	13.89
203	82	12.00	109.00	19.33	5.31	14.02
204	82	12.00	110.00	19.50	5.36	14.14
205	82	12.00	111.00	19.68	5.41	14.27
206	82	12.00	112.00	19.86	5.46	14.40
207	82	12.00	113.00	20.03	5.50	14.53
208	82	12.00	114.00	20.21	5.55	14.66
209	82	12.00	115.00	20.38	5.60	14.78
210	82	12.00	116.00	20.56	5.65	14.91
211	82	12.00	117.00	20.74	5.70	15.04
212	82	12.00	118.00	20.92	5.75	15.17
213	82	12.00	119.00	21.09	5.79	15.30
214	82	12.00	120.00	21.26	5.84	15.42
215	82	12.00	121.00	21.44	5.89	15.55
216	82	12.00	122.00	21.62	5.94	15.68
217	82	12.00	123.00	21.80	5.99	15.81
218	82	12.00	124.00	21.98	6.04	15.94
219	82	12.00	125.00	22.15	6.09	16.06
220	82	12.00	126.00	22.32	6.13	16.19
221	82	12.00	127.00	22.50	6.18	16.32
222	82	12.00	128.00	22.68	6.23	16.45
223	82	12.00	129.00	22.86	6.28	16.58
224	82	12.00	130.00	23.03	6.33	16.70
225	82	12.00	131.00	23.21	6.38	16.83
226	82	12.00	132.00	23.39	6.43	16.96

▼ 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	£ P	£ P
227	82	12.00	133.00	23.56	6.47	17.09
228	82	12.00	134.00	23.74	6.52	17.22
229	82	12.00	135.00	23.91	6.57	17.34
230	82	12.00	136.00	24.09	6.62	17.47
231	82	12.00	137.00	24.27	6.67	17.60
232	82	12.00	138.00	24.45	6.72	17.73
233	82	12.00	139.00	24.62	6.76	17.86
234	82	12.00	140.00	24.79	6.81	17.98
235	82	12.00	141.00	24.97	6.86	18.11
236	82	12.00	142.00	25.15	6.91	18.24
237	82	12.00	143.00	25.33	6.96	18.37
238	82	12.00	144.00	25.51	7.01	18.50
239	82	12.00	145.00	25.68	7.06	18.62
240	82	12.00	146.00	25.85	7.10	18.75
241	82	12.00	147.00	26.03	7.15	18.88
242	82	12.00	148.00	26.21	7.20	19.01
243	82	12.00	149.00	26.39	7.25	19.14
244	82	12.00	150.00	26.56	7.30	19.26
245	82	12.00	151.00	26.74	7.35	19.39
246	82	12.00	152.00	26.92	7.40	19.52
247	82	12.00	153.00	27.09	7.44	19.65
248	82	12.00	154.00	27.27	7.49	19.78
249	82	12.00	155.00	27.44	7.54	19.90
250	82	12.00	156.00	27.62	7.59	20.03
251	82	12.00	157.00	27.80	7.64	20.16
252	82	12.00	158.00	27.98	7.69	20.29
253	82	12.00	159.00	28.15	7.73	20.42
254	82	12.00	160.00	28.32	7.78	20.54

If your employee earns more than £254 a week, advise your Inland Revenue office.

Monthly table for not contracted-out reduced rate contributions for use from 6 April 2005 to 5 April 2006

Table
letter **B**

Use this table for

married women or widows with 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 Table J.

Completing Deductions Card, form P12 or substitute

- enter 'B' in the space provided on form P12, Deductions Card
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P12, Deductions Card. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P12 if you wish.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 355.99	No NIC Liability, make no entries on forms P12					
356	356	0.00	0.00	0.00	0.00	0.00
360	356	4.00	0.00	0.00	0.00	0.00
364	356	8.00	0.00	0.00	0.00	0.00
368	356	12.00	0.00	0.00	0.00	0.00
372	356	16.00	0.00	0.00	0.00	0.00
376	356	20.00	0.00	0.00	0.00	0.00
380	356	24.00	0.00	0.00	0.00	0.00
384	356	28.00	0.00	0.00	0.00	0.00
388	356	32.00	0.00	0.00	0.00	0.00
392	356	36.00	0.00	0.00	0.00	0.00
396	356	40.00	0.00	0.00	0.00	0.00
400	356	44.00	0.00	0.00	0.00	0.00
404	356	48.00	0.00	0.00	0.00	0.00
408	356	52.00	0.00	0.00	0.00	0.00
412	356	52.00	4.00	1.06	0.29	0.77
416	356	52.00	8.00	1.76	0.48	1.28
420	356	52.00	12.00	2.47	0.68	1.79
424	356	52.00	16.00	3.17	0.87	2.30
428	356	52.00	20.00	3.89	1.07	2.82
432	356	52.00	24.00	4.59	1.26	3.33
436	356	52.00	28.00	5.29	1.45	3.84
440	356	52.00	32.00	6.00	1.65	4.35
444	356	52.00	36.00	6.70	1.84	4.86
448	356	52.00	40.00	7.42	2.04	5.38
452	356	52.00	44.00	8.12	2.23	5.89
456	356	52.00	48.00	8.82	2.42	6.40
460	356	52.00	52.00	9.53	2.62	6.91
464	356	52.00	56.00	10.23	2.81	7.42
468	356	52.00	60.00	10.95	3.01	7.94
472	356	52.00	64.00	11.65	3.20	8.45
476	356	52.00	68.00	12.35	3.39	8.96
480	356	52.00	72.00	13.06	3.59	9.47
484	356	52.00	76.00	13.76	3.78	9.98
488	356	52.00	80.00	14.48	3.98	10.50
492	356	52.00	84.00	15.18	4.17	11.01

▼ 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	£ P	£ P
496	356	52.00	88.00	15.88	4.36	11.52
500	356	52.00	92.00	16.59	4.56	12.03
504	356	52.00	96.00	17.29	4.75	12.54
508	356	52.00	100.00	18.01	4.95	13.06
512	356	52.00	104.00	18.71	5.14	13.57
516	356	52.00	108.00	19.41	5.33	14.08
520	356	52.00	112.00	20.12	5.53	14.59
524	356	52.00	116.00	20.82	5.72	15.10
528	356	52.00	120.00	21.54	5.92	15.62
532	356	52.00	124.00	22.24	6.11	16.13
536	356	52.00	128.00	22.94	6.30	16.64
540	356	52.00	132.00	23.65	6.50	17.15
544	356	52.00	136.00	24.35	6.69	17.66
548	356	52.00	140.00	25.07	6.89	18.18
552	356	52.00	144.00	25.77	7.08	18.69
556	356	52.00	148.00	26.47	7.27	19.20
560	356	52.00	152.00	27.18	7.47	19.71
564	356	52.00	156.00	27.88	7.66	20.22
568	356	52.00	160.00	28.60	7.86	20.74
572	356	52.00	164.00	29.30	8.05	21.25
576	356	52.00	168.00	30.00	8.24	21.76
580	356	52.00	172.00	30.71	8.44	22.27
584	356	52.00	176.00	31.41	8.63	22.78
588	356	52.00	180.00	32.13	8.83	23.30
592	356	52.00	184.00	32.83	9.02	23.81
596	356	52.00	188.00	33.53	9.21	24.32
600	356	52.00	192.00	34.24	9.41	24.83
604	356	52.00	196.00	34.94	9.60	25.34
608	356	52.00	200.00	35.66	9.80	25.86
612	356	52.00	204.00	36.36	9.99	26.37
616	356	52.00	208.00	37.06	10.18	26.88
620	356	52.00	212.00	37.77	10.38	27.39
624	356	52.00	216.00	38.47	10.57	27.90
628	356	52.00	220.00	39.19	10.77	28.42
632	356	52.00	224.00	39.89	10.96	28.93
636	356	52.00	228.00	40.59	11.15	29.44
640	356	52.00	232.00	41.30	11.35	29.95
644	356	52.00	236.00	42.00	11.54	30.46
648	356	52.00	240.00	42.72	11.74	30.98
652	356	52.00	244.00	43.42	11.93	31.49
656	356	52.00	248.00	44.12	12.12	32.00
660	356	52.00	252.00	44.83	12.32	32.51
664	356	52.00	256.00	45.53	12.51	33.02
668	356	52.00	260.00	46.25	12.71	33.54
672	356	52.00	264.00	46.95	12.90	34.05
676	356	52.00	268.00	47.65	13.09	34.56
680	356	52.00	272.00	48.36	13.29	35.07
684	356	52.00	276.00	49.06	13.48	35.58
688	356	52.00	280.00	49.78	13.68	36.10
692	356	52.00	284.00	50.48	13.87	36.61
696	356	52.00	288.00	51.18	14.06	37.12
700	356	52.00	292.00	51.89	14.26	37.63
704	356	52.00	296.00	52.59	14.45	38.14
708	356	52.00	300.00	53.31	14.65	38.66
712	356	52.00	304.00	54.01	14.84	39.17

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	£ P	£ P
716	356	52.00	308.00	54.71	15.03	39.68
720	356	52.00	312.00	55.42	15.23	40.19
724	356	52.00	316.00	56.12	15.42	40.70
728	356	52.00	320.00	56.84	15.62	41.22
732	356	52.00	324.00	57.54	15.81	41.73
736	356	52.00	328.00	58.24	16.00	42.24
740	356	52.00	332.00	58.95	16.20	42.75
744	356	52.00	336.00	59.65	16.39	43.26
748	356	52.00	340.00	60.37	16.59	43.78
752	356	52.00	344.00	61.07	16.78	44.29
756	356	52.00	348.00	61.77	16.97	44.80
760	356	52.00	352.00	62.48	17.17	45.31
764	356	52.00	356.00	63.18	17.36	45.82
768	356	52.00	360.00	63.90	17.56	46.34
772	356	52.00	364.00	64.60	17.75	46.85
776	356	52.00	368.00	65.30	17.94	47.36
780	356	52.00	372.00	66.01	18.14	47.87
784	356	52.00	376.00	66.71	18.33	48.38
788	356	52.00	380.00	67.43	18.53	48.90
792	356	52.00	384.00	68.13	18.72	49.41
796	356	52.00	388.00	68.83	18.91	49.92
800	356	52.00	392.00	69.54	19.11	50.43
804	356	52.00	396.00	70.24	19.30	50.94
808	356	52.00	400.00	70.96	19.50	51.46
812	356	52.00	404.00	71.66	19.69	51.97
816	356	52.00	408.00	72.36	19.88	52.48
820	356	52.00	412.00	73.07	20.08	52.99
824	356	52.00	416.00	73.77	20.27	53.50
828	356	52.00	420.00	74.49	20.47	54.02
832	356	52.00	424.00	75.19	20.66	54.53
836	356	52.00	428.00	75.89	20.85	55.04
840	356	52.00	432.00	76.60	21.05	55.55
844	356	52.00	436.00	77.30	21.24	56.06
848	356	52.00	440.00	78.02	21.44	56.58
852	356	52.00	444.00	78.72	21.63	57.09
856	356	52.00	448.00	79.42	21.82	57.60
860	356	52.00	452.00	80.13	22.02	58.11
864	356	52.00	456.00	80.83	22.21	58.62
868	356	52.00	460.00	81.55	22.41	59.14
872	356	52.00	464.00	82.25	22.60	59.65
876	356	52.00	468.00	82.95	22.79	60.16
880	356	52.00	472.00	83.66	22.99	60.67
884	356	52.00	476.00	84.36	23.18	61.18
888	356	52.00	480.00	85.08	23.38	61.70
892	356	52.00	484.00	85.78	23.57	62.21
896	356	52.00	488.00	86.48	23.76	62.72
900	356	52.00	492.00	87.19	23.96	63.23
904	356	52.00	496.00	87.89	24.15	63.74
908	356	52.00	500.00	88.61	24.35	64.26
912	356	52.00	504.00	89.31	24.54	64.77
916	356	52.00	508.00	90.01	24.73	65.28
920	356	52.00	512.00	90.72	24.93	65.79
924	356	52.00	516.00	91.42	25.12	66.30
928	356	52.00	520.00	92.14	25.32	66.82
932	356	52.00	524.00	92.84	25.51	67.33

▼ 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	£ P	£ P
936	356	52.00	528.00	93.54	25.70	67.84
940	356	52.00	532.00	94.25	25.90	68.35
944	356	52.00	536.00	94.95	26.09	68.86
948	356	52.00	540.00	95.67	26.29	69.38
952	356	52.00	544.00	96.37	26.48	69.89
956	356	52.00	548.00	97.07	26.67	70.40
960	356	52.00	552.00	97.78	26.87	70.91
964	356	52.00	556.00	98.48	27.06	71.42
968	356	52.00	560.00	99.20	27.26	71.94
972	356	52.00	564.00	99.90	27.45	72.45
976	356	52.00	568.00	100.60	27.64	72.96
980	356	52.00	572.00	101.31	27.84	73.47
984	356	52.00	576.00	102.01	28.03	73.98
988	356	52.00	580.00	102.73	28.23	74.50
992	356	52.00	584.00	103.43	28.42	75.01
996	356	52.00	588.00	104.13	28.61	75.52
1000	356	52.00	592.00	104.84	28.81	76.03
1004	356	52.00	596.00	105.54	29.00	76.54
1008	356	52.00	600.00	106.26	29.20	77.06
1012	356	52.00	604.00	106.96	29.39	77.57
1016	356	52.00	608.00	107.66	29.58	78.08
1020	356	52.00	612.00	108.37	29.78	78.59
1024	356	52.00	616.00	109.07	29.97	79.10
1028	356	52.00	620.00	109.79	30.17	79.62
1032	356	52.00	624.00	110.49	30.36	80.13
1036	356	52.00	628.00	111.19	30.55	80.64
1040	356	52.00	632.00	111.90	30.75	81.15
1044	356	52.00	636.00	112.60	30.94	81.66
1048	356	52.00	640.00	113.32	31.14	82.18
1052	356	52.00	644.00	114.02	31.33	82.69
1056	356	52.00	648.00	114.72	31.52	83.20
1060	356	52.00	652.00	115.43	31.72	83.71
1064	356	52.00	656.00	116.13	31.91	84.22
1068	356	52.00	660.00	116.85	32.11	84.74
1072	356	52.00	664.00	117.55	32.30	85.25
1076	356	52.00	668.00	118.25	32.49	85.76
1080	356	52.00	672.00	118.96	32.69	86.27
1084	356	52.00	676.00	119.66	32.88	86.78
1088	356	52.00	680.00	120.38	33.08	87.30
1092	356	52.00	684.00	121.08	33.27	87.81
1096	356	52.00	688.00	121.78	33.46	88.32
1100	356	52.00	692.00	122.49	33.66	88.83
1104	356	52.00	696.00	123.19	33.85	89.34
1108	356	52.00	700.00	123.91	34.05	89.86

If your employee earns more than £1108 a month, advise your Inland Revenue office.

Weekly table for employees who are State Pension age or over - employer only contributions for use from 6 April 2005 to 5 April 2006

Use this table for

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

Do not use this table for

employees for whom you hold form CA2700, see table J.

Completing Deductions Card, form P12 or substitute

- enter 'C' in the space provided on the form P12, Deductions Card

- copy the figures in column 1d of the table to column 1d of form P12, Deductions Card. 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 P12 if you wish.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
Up to and including 81.99	No NIC Liability, make no entries on forms P12			
82	82	0.00	0.00	0.00
83	82	1.00	0.00	0.00
84	82	2.00	0.00	0.00
85	82	3.00	0.00	0.00
86	82	4.00	0.00	0.00
87	82	5.00	0.00	0.00
88	82	6.00	0.00	0.00
89	82	7.00	0.00	0.00
90	82	8.00	0.00	0.00
91	82	9.00	0.00	0.00
92	82	10.00	0.00	0.00
93	82	11.00	0.00	0.00
94	82	12.00	0.00	0.00
95	82	12.00	1.00	0.19
96	82	12.00	2.00	0.32
97	82	12.00	3.00	0.45
98	82	12.00	4.00	0.58
99	82	12.00	5.00	0.70
100	82	12.00	6.00	0.83
101	82	12.00	7.00	0.96
102	82	12.00	8.00	1.09
103	82	12.00	9.00	1.22
104	82	12.00	10.00	1.34
105	82	12.00	11.00	1.47
106	82	12.00	12.00	1.60
107	82	12.00	13.00	1.73
108	82	12.00	14.00	1.86
109	82	12.00	15.00	1.98
110	82	12.00	16.00	2.11
111	82	12.00	17.00	2.24
112	82	12.00	18.00	2.37
113	82	12.00	19.00	2.50
114	82	12.00	20.00	2.62
115	82	12.00	21.00	2.75
116	82	12.00	22.00	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
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
117	82	12.00	23.00	3.01
118	82	12.00	24.00	3.14
119	82	12.00	25.00	3.26
120	82	12.00	26.00	3.39
121	82	12.00	27.00	3.52
122	82	12.00	28.00	3.65
123	82	12.00	29.00	3.78
124	82	12.00	30.00	3.90
125	82	12.00	31.00	4.03
126	82	12.00	32.00	4.16
127	82	12.00	33.00	4.29
128	82	12.00	34.00	4.42
129	82	12.00	35.00	4.54
130	82	12.00	36.00	4.67
131	82	12.00	37.00	4.80
132	82	12.00	38.00	4.93
133	82	12.00	39.00	5.06
134	82	12.00	40.00	5.18
135	82	12.00	41.00	5.31
136	82	12.00	42.00	5.44
137	82	12.00	43.00	5.57
138	82	12.00	44.00	5.70
139	82	12.00	45.00	5.82
140	82	12.00	46.00	5.95
141	82	12.00	47.00	6.08
142	82	12.00	48.00	6.21
143	82	12.00	49.00	6.34
144	82	12.00	50.00	6.46
145	82	12.00	51.00	6.59
146	82	12.00	52.00	6.72
147	82	12.00	53.00	6.85
148	82	12.00	54.00	6.98
149	82	12.00	55.00	7.10
150	82	12.00	56.00	7.23
151	82	12.00	57.00	7.36
152	82	12.00	58.00	7.49
153	82	12.00	59.00	7.62
154	82	12.00	60.00	7.74
155	82	12.00	61.00	7.87
156	82	12.00	62.00	8.00
157	82	12.00	63.00	8.13
158	82	12.00	64.00	8.26
159	82	12.00	65.00	8.38
160	82	12.00	66.00	8.51
161	82	12.00	67.00	8.64
162	82	12.00	68.00	8.77
163	82	12.00	69.00	8.90
164	82	12.00	70.00	9.02
165	82	12.00	71.00	9.15
166	82	12.00	72.00	9.28
167	82	12.00	73.00	9.41
168	82	12.00	74.00	9.54
169	82	12.00	75.00	9.66
170	82	12.00	76.00	9.79
171	82	12.00	77.00	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	£ P	£ P
172	82	12.00	78.00	10.05
173	82	12.00	79.00	10.18
174	82	12.00	80.00	10.30
175	82	12.00	81.00	10.43
176	82	12.00	82.00	10.56
177	82	12.00	83.00	10.69
178	82	12.00	84.00	10.82
179	82	12.00	85.00	10.94
180	82	12.00	86.00	11.07
181	82	12.00	87.00	11.20
182	82	12.00	88.00	11.33
183	82	12.00	89.00	11.46
184	82	12.00	90.00	11.58
185	82	12.00	91.00	11.71
186	82	12.00	92.00	11.84
187	82	12.00	93.00	11.97
188	82	12.00	94.00	12.10
189	82	12.00	95.00	12.22
190	82	12.00	96.00	12.35
191	82	12.00	97.00	12.48
192	82	12.00	98.00	12.61
193	82	12.00	99.00	12.74
194	82	12.00	100.00	12.86
195	82	12.00	101.00	12.99
196	82	12.00	102.00	13.12
197	82	12.00	103.00	13.25
198	82	12.00	104.00	13.38
199	82	12.00	105.00	13.50
200	82	12.00	106.00	13.63
201	82	12.00	107.00	13.76
202	82	12.00	108.00	13.89
203	82	12.00	109.00	14.02
204	82	12.00	110.00	14.14
205	82	12.00	111.00	14.27
206	82	12.00	112.00	14.40
207	82	12.00	113.00	14.53
208	82	12.00	114.00	14.66
209	82	12.00	115.00	14.78
210	82	12.00	116.00	14.91
211	82	12.00	117.00	15.04
212	82	12.00	118.00	15.17
213	82	12.00	119.00	15.30
214	82	12.00	120.00	15.42
215	82	12.00	121.00	15.55
216	82	12.00	122.00	15.68
217	82	12.00	123.00	15.81
218	82	12.00	124.00	15.94
219	82	12.00	125.00	16.06
220	82	12.00	126.00	16.19
221	82	12.00	127.00	16.32
222	82	12.00	128.00	16.45
223	82	12.00	129.00	16.58
224	82	12.00	130.00	16.70
225	82	12.00	131.00	16.83
226	82	12.00	132.00	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) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d
£	£	£ P	£ P	£ P
227	82	12.00	133.00	17.09
228	82	12.00	134.00	17.22
229	82	12.00	135.00	17.34
230	82	12.00	136.00	17.47
231	82	12.00	137.00	17.60
232	82	12.00	138.00	17.73
233	82	12.00	139.00	17.86
234	82	12.00	140.00	17.98
235	82	12.00	141.00	18.11
236	82	12.00	142.00	18.24
237	82	12.00	143.00	18.37
238	82	12.00	144.00	18.50
239	82	12.00	145.00	18.62
240	82	12.00	146.00	18.75
241	82	12.00	147.00	18.88
242	82	12.00	148.00	19.01
243	82	12.00	149.00	19.14
244	82	12.00	150.00	19.26
245	82	12.00	151.00	19.39
246	82	12.00	152.00	19.52
247	82	12.00	153.00	19.65
248	82	12.00	154.00	19.78
249	82	12.00	155.00	19.90
250	82	12.00	156.00	20.03
251	82	12.00	157.00	20.16
252	82	12.00	158.00	20.29
253	82	12.00	159.00	20.42
254	82	12.00	160.00	20.54

If your employee earns more than £254 a week, advise your Inland Revenue office.

Monthly table for employees who are State Pension age or over - employer only contributions for use from 6 April 2005 to 5 April 2006

Use this table for

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

Do not use this table for

employees for whom you hold form CA2700, see table J.

Completing Deductions Card, form P12 or substitute

- enter 'C' in the space provided on the form P12, Deductions Card

- copy the figures in column 1d of the table to column 1d of form P12, Deductions Card. 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 P12 if you wish.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
Up to and including 355.99	No NIC Liability, make no entries on forms P12			
356	356	0.00	0.00	0.00
360	356	4.00	0.00	0.00
364	356	8.00	0.00	0.00
368	356	12.00	0.00	0.00
372	356	16.00	0.00	0.00
376	356	20.00	0.00	0.00
380	356	24.00	0.00	0.00
384	356	28.00	0.00	0.00
388	356	32.00	0.00	0.00
392	356	36.00	0.00	0.00
396	356	40.00	0.00	0.00
400	356	44.00	0.00	0.00
404	356	48.00	0.00	0.00
408	356	52.00	0.00	0.00
412	356	52.00	4.00	0.77
416	356	52.00	8.00	1.28
420	356	52.00	12.00	1.79
424	356	52.00	16.00	2.30
428	356	52.00	20.00	2.82
432	356	52.00	24.00	3.33
436	356	52.00	28.00	3.84
440	356	52.00	32.00	4.35
444	356	52.00	36.00	4.86
448	356	52.00	40.00	5.38
452	356	52.00	44.00	5.89
456	356	52.00	48.00	6.40
460	356	52.00	52.00	6.91
464	356	52.00	56.00	7.42
468	356	52.00	60.00	7.94
472	356	52.00	64.00	8.45
476	356	52.00	68.00	8.96
480	356	52.00	72.00	9.47
484	356	52.00	76.00	9.98
488	356	52.00	80.00	10.50
492	356	52.00	84.00	11.01

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	£ P	£ P
496	356	52.00	88.00	11.52
500	356	52.00	92.00	12.03
504	356	52.00	96.00	12.54
508	356	52.00	100.00	13.06
512	356	52.00	104.00	13.57
516	356	52.00	108.00	14.08
520	356	52.00	112.00	14.59
524	356	52.00	116.00	15.10
528	356	52.00	120.00	15.62
532	356	52.00	124.00	16.13
536	356	52.00	128.00	16.64
540	356	52.00	132.00	17.15
544	356	52.00	136.00	17.66
548	356	52.00	140.00	18.18
552	356	52.00	144.00	18.69
556	356	52.00	148.00	19.20
560	356	52.00	152.00	19.71
564	356	52.00	156.00	20.22
568	356	52.00	160.00	20.74
572	356	52.00	164.00	21.25
576	356	52.00	168.00	21.76
580	356	52.00	172.00	22.27
584	356	52.00	176.00	22.78
588	356	52.00	180.00	23.30
592	356	52.00	184.00	23.81
596	356	52.00	188.00	24.32
600	356	52.00	192.00	24.83
604	356	52.00	196.00	25.34
608	356	52.00	200.00	25.86
612	356	52.00	204.00	26.37
616	356	52.00	208.00	26.88
620	356	52.00	212.00	27.39
624	356	52.00	216.00	27.90
628	356	52.00	220.00	28.42
632	356	52.00	224.00	28.93
636	356	52.00	228.00	29.44
640	356	52.00	232.00	29.95
644	356	52.00	236.00	30.46
648	356	52.00	240.00	30.98
652	356	52.00	244.00	31.49
656	356	52.00	248.00	32.00
660	356	52.00	252.00	32.51
664	356	52.00	256.00	33.02
668	356	52.00	260.00	33.54
672	356	52.00	264.00	34.05
676	356	52.00	268.00	34.56
680	356	52.00	272.00	35.07
684	356	52.00	276.00	35.58
688	356	52.00	280.00	36.10
692	356	52.00	284.00	36.61
696	356	52.00	288.00	37.12
700	356	52.00	292.00	37.63
704	356	52.00	296.00	38.14
708	356	52.00	300.00	38.66
712	356	52.00	304.00	39.17

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d
£	£	£ P	£ P	£ P
716	356	52.00	308.00	39.68
720	356	52.00	312.00	40.19
724	356	52.00	316.00	40.70
728	356	52.00	320.00	41.22
732	356	52.00	324.00	41.73
736	356	52.00	328.00	42.24
740	356	52.00	332.00	42.75
744	356	52.00	336.00	43.26
748	356	52.00	340.00	43.78
752	356	52.00	344.00	44.29
756	356	52.00	348.00	44.80
760	356	52.00	352.00	45.31
764	356	52.00	356.00	45.82
768	356	52.00	360.00	46.34
772	356	52.00	364.00	46.85
776	356	52.00	368.00	47.36
780	356	52.00	372.00	47.87
784	356	52.00	376.00	48.38
788	356	52.00	380.00	48.90
792	356	52.00	384.00	49.41
796	356	52.00	388.00	49.92
800	356	52.00	392.00	50.43
804	356	52.00	396.00	50.94
808	356	52.00	400.00	51.46
812	356	52.00	404.00	51.97
816	356	52.00	408.00	52.48
820	356	52.00	412.00	52.99
824	356	52.00	416.00	53.50
828	356	52.00	420.00	54.02
832	356	52.00	424.00	54.53
836	356	52.00	428.00	55.04
840	356	52.00	432.00	55.55
844	356	52.00	436.00	56.06
848	356	52.00	440.00	56.58
852	356	52.00	444.00	57.09
856	356	52.00	448.00	57.60
860	356	52.00	452.00	58.11
864	356	52.00	456.00	58.62
868	356	52.00	460.00	59.14
872	356	52.00	464.00	59.65
876	356	52.00	468.00	60.16
880	356	52.00	472.00	60.67
884	356	52.00	476.00	61.18
888	356	52.00	480.00	61.70
892	356	52.00	484.00	62.21
896	356	52.00	488.00	62.72
900	356	52.00	492.00	63.23
904	356	52.00	496.00	63.74
908	356	52.00	500.00	64.26
912	356	52.00	504.00	64.77
916	356	52.00	508.00	65.28
920	356	52.00	512.00	65.79
924	356	52.00	516.00	66.30
928	356	52.00	520.00	66.82
932	356	52.00	524.00	67.33

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d
£	£	£ P	£ P	£ P
936	356	52.00	528.00	67.84
940	356	52.00	532.00	68.35
944	356	52.00	536.00	68.86
948	356	52.00	540.00	69.38
952	356	52.00	544.00	69.89
956	356	52.00	548.00	70.40
960	356	52.00	552.00	70.91
964	356	52.00	556.00	71.42
968	356	52.00	560.00	71.94
972	356	52.00	564.00	72.45
976	356	52.00	568.00	72.96
980	356	52.00	572.00	73.47
984	356	52.00	576.00	73.98
988	356	52.00	580.00	74.50
992	356	52.00	584.00	75.01
996	356	52.00	588.00	75.52
1000	356	52.00	592.00	76.03
1004	356	52.00	596.00	76.54
1008	356	52.00	600.00	77.06
1012	356	52.00	604.00	77.57
1016	356	52.00	608.00	78.08
1020	356	52.00	612.00	78.59
1024	356	52.00	616.00	79.10
1028	356	52.00	620.00	79.62
1032	356	52.00	624.00	80.13
1036	356	52.00	628.00	80.64
1040	356	52.00	632.00	81.15
1044	356	52.00	636.00	81.66
1048	356	52.00	640.00	82.18
1052	356	52.00	644.00	82.69
1056	356	52.00	648.00	83.20
1060	356	52.00	652.00	83.71
1064	356	52.00	656.00	84.22
1068	356	52.00	660.00	84.74
1072	356	52.00	664.00	85.25
1076	356	52.00	668.00	85.76
1080	356	52.00	672.00	86.27
1084	356	52.00	676.00	86.78
1088	356	52.00	680.00	87.30
1092	356	52.00	684.00	87.81
1096	356	52.00	688.00	88.32
1100	356	52.00	692.00	88.83
1104	356	52.00	696.00	89.34
1108	356	52.00	700.00	89.86

If your employee earns more than £1108 a month, advise your Inland Revenue office.

Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2005 to 5 April 2006

Table letter J

Use this table for

employees for whom you hold form CA2700.

Do not use this table for

employees who are State Pension age or over, see Table C.

Completing Deductions Card, form P12 or substitute

- enter 'J' in the space provided on form P12, Deductions Card

- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P12, Deductions Card

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 81.99	No NIC Liability, make no entries on forms P12 and P14					
82	82	0.00	0.00	0.00	0.00	0.00
83	82	1.00	0.00	0.00	0.00	0.00
84	82	2.00	0.00	0.00	0.00	0.00
85	82	3.00	0.00	0.00	0.00	0.00
86	82	4.00	0.00	0.00	0.00	0.00
87	82	5.00	0.00	0.00	0.00	0.00
88	82	6.00	0.00	0.00	0.00	0.00
89	82	7.00	0.00	0.00	0.00	0.00
90	82	8.00	0.00	0.00	0.00	0.00
91	82	9.00	0.00	0.00	0.00	0.00
92	82	10.00	0.00	0.00	0.00	0.00
93	82	11.00	0.00	0.00	0.00	0.00
94	82	12.00	0.00	0.00	0.00	0.00
95	82	12.00	1.00	0.20	0.01	0.19
96	82	12.00	2.00	0.34	0.02	0.32
97	82	12.00	3.00	0.48	0.03	0.45
98	82	12.00	4.00	0.62	0.04	0.58
99	82	12.00	5.00	0.75	0.05	0.70
100	82	12.00	6.00	0.89	0.06	0.83
101	82	12.00	7.00	1.03	0.07	0.96
102	82	12.00	8.00	1.17	0.08	1.09
103	82	12.00	9.00	1.31	0.09	1.22
104	82	12.00	10.00	1.44	0.10	1.34
105	82	12.00	11.00	1.58	0.11	1.47
106	82	12.00	12.00	1.72	0.12	1.60
107	82	12.00	13.00	1.86	0.13	1.73
108	82	12.00	14.00	2.00	0.14	1.86
109	82	12.00	15.00	2.13	0.15	1.98
110	82	12.00	16.00	2.27	0.16	2.11
111	82	12.00	17.00	2.41	0.17	2.24
112	82	12.00	18.00	2.55	0.18	2.37
113	82	12.00	19.00	2.69	0.19	2.50
114	82	12.00	20.00	2.82	0.20	2.62
115	82	12.00	21.00	2.96	0.21	2.75
116	82	12.00	22.00	3.10	0.22	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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ P	1c £ P	1d £ P	1e £ P	£ P
117	82	12.00	23.00	3.24	0.23	3.01
118	82	12.00	24.00	3.38	0.24	3.14
119	82	12.00	25.00	3.51	0.25	3.26
120	82	12.00	26.00	3.65	0.26	3.39
121	82	12.00	27.00	3.79	0.27	3.52
122	82	12.00	28.00	3.93	0.28	3.65
123	82	12.00	29.00	4.07	0.29	3.78
124	82	12.00	30.00	4.20	0.30	3.90
125	82	12.00	31.00	4.34	0.31	4.03
126	82	12.00	32.00	4.48	0.32	4.16
127	82	12.00	33.00	4.62	0.33	4.29
128	82	12.00	34.00	4.76	0.34	4.42
129	82	12.00	35.00	4.89	0.35	4.54
130	82	12.00	36.00	5.03	0.36	4.67
131	82	12.00	37.00	5.17	0.37	4.80
132	82	12.00	38.00	5.31	0.38	4.93
133	82	12.00	39.00	5.45	0.39	5.06
134	82	12.00	40.00	5.58	0.40	5.18
135	82	12.00	41.00	5.72	0.41	5.31
136	82	12.00	42.00	5.86	0.42	5.44
137	82	12.00	43.00	6.00	0.43	5.57
138	82	12.00	44.00	6.14	0.44	5.70
139	82	12.00	45.00	6.27	0.45	5.82
140	82	12.00	46.00	6.41	0.46	5.95
141	82	12.00	47.00	6.55	0.47	6.08
142	82	12.00	48.00	6.69	0.48	6.21
143	82	12.00	49.00	6.83	0.49	6.34
144	82	12.00	50.00	6.96	0.50	6.46
145	82	12.00	51.00	7.10	0.51	6.59
146	82	12.00	52.00	7.24	0.52	6.72
147	82	12.00	53.00	7.38	0.53	6.85
148	82	12.00	54.00	7.52	0.54	6.98
149	82	12.00	55.00	7.65	0.55	7.10
150	82	12.00	56.00	7.79	0.56	7.23
151	82	12.00	57.00	7.93	0.57	7.36
152	82	12.00	58.00	8.07	0.58	7.49
153	82	12.00	59.00	8.21	0.59	7.62
154	82	12.00	60.00	8.34	0.60	7.74
155	82	12.00	61.00	8.48	0.61	7.87
156	82	12.00	62.00	8.62	0.62	8.00
157	82	12.00	63.00	8.76	0.63	8.13
158	82	12.00	64.00	8.90	0.64	8.26
159	82	12.00	65.00	9.03	0.65	8.38
160	82	12.00	66.00	9.17	0.66	8.51
161	82	12.00	67.00	9.31	0.67	8.64
162	82	12.00	68.00	9.45	0.68	8.77
163	82	12.00	69.00	9.59	0.69	8.90
164	82	12.00	70.00	9.72	0.70	9.02
165	82	12.00	71.00	9.86	0.71	9.15
166	82	12.00	72.00	10.00	0.72	9.28
167	82	12.00	73.00	10.14	0.73	9.41
168	82	12.00	74.00	10.28	0.74	9.54
169	82	12.00	75.00	10.41	0.75	9.66
170	82	12.00	76.00	10.55	0.76	9.79
171	82	12.00	77.00	10.69	0.77	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	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
172	82	12.00	78.00	10.83	0.78	10.05
173	82	12.00	79.00	10.97	0.79	10.18
174	82	12.00	80.00	11.10	0.80	10.30
175	82	12.00	81.00	11.24	0.81	10.43
176	82	12.00	82.00	11.38	0.82	10.56
177	82	12.00	83.00	11.52	0.83	10.69
178	82	12.00	84.00	11.66	0.84	10.82
179	82	12.00	85.00	11.79	0.85	10.94
180	82	12.00	86.00	11.93	0.86	11.07
181	82	12.00	87.00	12.07	0.87	11.20
182	82	12.00	88.00	12.21	0.88	11.33
183	82	12.00	89.00	12.35	0.89	11.46
184	82	12.00	90.00	12.48	0.90	11.58
185	82	12.00	91.00	12.62	0.91	11.71
186	82	12.00	92.00	12.76	0.92	11.84
187	82	12.00	93.00	12.90	0.93	11.97
188	82	12.00	94.00	13.04	0.94	12.10
189	82	12.00	95.00	13.17	0.95	12.22
190	82	12.00	96.00	13.31	0.96	12.35
191	82	12.00	97.00	13.45	0.97	12.48
192	82	12.00	98.00	13.59	0.98	12.61
193	82	12.00	99.00	13.73	0.99	12.74
194	82	12.00	100.00	13.86	1.00	12.86
195	82	12.00	101.00	14.00	1.01	12.99
196	82	12.00	102.00	14.14	1.02	13.12
197	82	12.00	103.00	14.28	1.03	13.25
198	82	12.00	104.00	14.42	1.04	13.38
199	82	12.00	105.00	14.55	1.05	13.50
200	82	12.00	106.00	14.69	1.06	13.63
201	82	12.00	107.00	14.83	1.07	13.76
202	82	12.00	108.00	14.97	1.08	13.89
203	82	12.00	109.00	15.11	1.09	14.02
204	82	12.00	110.00	15.24	1.10	14.14
205	82	12.00	111.00	15.38	1.11	14.27
206	82	12.00	112.00	15.52	1.12	14.40
207	82	12.00	113.00	15.66	1.13	14.53
208	82	12.00	114.00	15.80	1.14	14.66
209	82	12.00	115.00	15.93	1.15	14.78
210	82	12.00	116.00	16.07	1.16	14.91
211	82	12.00	117.00	16.21	1.17	15.04
212	82	12.00	118.00	16.35	1.18	15.17
213	82	12.00	119.00	16.49	1.19	15.30
214	82	12.00	120.00	16.62	1.20	15.42
215	82	12.00	121.00	16.76	1.21	15.55
216	82	12.00	122.00	16.90	1.22	15.68
217	82	12.00	123.00	17.04	1.23	15.81
218	82	12.00	124.00	17.18	1.24	15.94
219	82	12.00	125.00	17.31	1.25	16.06
220	82	12.00	126.00	17.45	1.26	16.19
221	82	12.00	127.00	17.59	1.27	16.32
222	82	12.00	128.00	17.73	1.28	16.45
223	82	12.00	129.00	17.87	1.29	16.58
224	82	12.00	130.00	18.00	1.30	16.70
225	82	12.00	131.00	18.14	1.31	16.83
226	82	12.00	132.00	18.28	1.32	16.96

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ P	£ P	£ P	£ P	£ P
227	82	12.00	133.00	18.42	1.33	17.09
228	82	12.00	134.00	18.56	1.34	17.22
229	82	12.00	135.00	18.69	1.35	17.34
230	82	12.00	136.00	18.83	1.36	17.47
231	82	12.00	137.00	18.97	1.37	17.60
232	82	12.00	138.00	19.11	1.38	17.73
233	82	12.00	139.00	19.25	1.39	17.86
234	82	12.00	140.00	19.38	1.40	17.98
235	82	12.00	141.00	19.52	1.41	18.11
236	82	12.00	142.00	19.66	1.42	18.24
237	82	12.00	143.00	19.80	1.43	18.37
238	82	12.00	144.00	19.94	1.44	18.50
239	82	12.00	145.00	20.07	1.45	18.62
240	82	12.00	146.00	20.21	1.46	18.75
241	82	12.00	147.00	20.35	1.47	18.88
242	82	12.00	148.00	20.49	1.48	19.01
243	82	12.00	149.00	20.63	1.49	19.14
244	82	12.00	150.00	20.76	1.50	19.26
245	82	12.00	151.00	20.90	1.51	19.39
246	82	12.00	152.00	21.04	1.52	19.52
247	82	12.00	153.00	21.18	1.53	19.65
248	82	12.00	154.00	21.32	1.54	19.78
249	82	12.00	155.00	21.45	1.55	19.90
250	82	12.00	156.00	21.59	1.56	20.03
251	82	12.00	157.00	21.73	1.57	20.16
252	82	12.00	158.00	21.87	1.58	20.29
253	82	12.00	159.00	22.01	1.59	20.42
254	82	12.00	160.00	22.14	1.60	20.54

If your employee earns more than £254 a week, advise your Inland Revenue office.

Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2005 to 5 April 2006

Use this table for

employees for whom you hold form CA2700.

Do not use this table for

employees who are State Pension age or over, see Table C.

Completing Deductions Card, form P12 or substitute

- enter 'J' in the space provided on form P12, Deductions Card

- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P12, Deductions Card

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ P	1c £ P	1d £ P	1e £ P	£ P
Up to and including 355.99	No NIC Liability, make no entries on forms P12 and P14					
356	356	0.00	0.00	0.00	0.00	0.00
360	356	4.00	0.00	0.00	0.00	0.00
364	356	8.00	0.00	0.00	0.00	0.00
368	356	12.00	0.00	0.00	0.00	0.00
372	356	16.00	0.00	0.00	0.00	0.00
376	356	20.00	0.00	0.00	0.00	0.00
380	356	24.00	0.00	0.00	0.00	0.00
384	356	28.00	0.00	0.00	0.00	0.00
388	356	32.00	0.00	0.00	0.00	0.00
392	356	36.00	0.00	0.00	0.00	0.00
396	356	40.00	0.00	0.00	0.00	0.00
400	356	44.00	0.00	0.00	0.00	0.00
404	356	48.00	0.00	0.00	0.00	0.00
408	356	52.00	0.00	0.00	0.00	0.00
412	356	52.00	4.00	0.83	0.06	0.77
416	356	52.00	8.00	1.38	0.10	1.28
420	356	52.00	12.00	1.93	0.14	1.79
424	356	52.00	16.00	2.48	0.18	2.30
428	356	52.00	20.00	3.04	0.22	2.82
432	356	52.00	24.00	3.59	0.26	3.33
436	356	52.00	28.00	4.14	0.30	3.84
440	356	52.00	32.00	4.69	0.34	4.35
444	356	52.00	36.00	5.24	0.38	4.86
448	356	52.00	40.00	5.80	0.42	5.38
452	356	52.00	44.00	6.35	0.46	5.89
456	356	52.00	48.00	6.90	0.50	6.40
460	356	52.00	52.00	7.45	0.54	6.91
464	356	52.00	56.00	8.00	0.58	7.42
468	356	52.00	60.00	8.56	0.62	7.94
472	356	52.00	64.00	9.11	0.66	8.45
476	356	52.00	68.00	9.66	0.70	8.96
480	356	52.00	72.00	10.21	0.74	9.47
484	356	52.00	76.00	10.76	0.78	9.98
488	356	52.00	80.00	11.32	0.82	10.50
492	356	52.00	84.00	11.87	0.86	11.01

▼ 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	£ P	£ P
496	356	52.00	88.00	12.42	0.90	11.52
500	356	52.00	92.00	12.97	0.94	12.03
504	356	52.00	96.00	13.52	0.98	12.54
508	356	52.00	100.00	14.08	1.02	13.06
512	356	52.00	104.00	14.63	1.06	13.57
516	356	52.00	108.00	15.18	1.10	14.08
520	356	52.00	112.00	15.73	1.14	14.59
524	356	52.00	116.00	16.28	1.18	15.10
528	356	52.00	120.00	16.84	1.22	15.62
532	356	52.00	124.00	17.39	1.26	16.13
536	356	52.00	128.00	17.94	1.30	16.64
540	356	52.00	132.00	18.49	1.34	17.15
544	356	52.00	136.00	19.04	1.38	17.66
548	356	52.00	140.00	19.60	1.42	18.18
552	356	52.00	144.00	20.15	1.46	18.69
556	356	52.00	148.00	20.70	1.50	19.20
560	356	52.00	152.00	21.25	1.54	19.71
564	356	52.00	156.00	21.80	1.58	20.22
568	356	52.00	160.00	22.36	1.62	20.74
572	356	52.00	164.00	22.91	1.66	21.25
576	356	52.00	168.00	23.46	1.70	21.76
580	356	52.00	172.00	24.01	1.74	22.27
584	356	52.00	176.00	24.56	1.78	22.78
588	356	52.00	180.00	25.12	1.82	23.30
592	356	52.00	184.00	25.67	1.86	23.81
596	356	52.00	188.00	26.22	1.90	24.32
600	356	52.00	192.00	26.77	1.94	24.83
604	356	52.00	196.00	27.32	1.98	25.34
608	356	52.00	200.00	27.88	2.02	25.86
612	356	52.00	204.00	28.43	2.06	26.37
616	356	52.00	208.00	28.98	2.10	26.88
620	356	52.00	212.00	29.53	2.14	27.39
624	356	52.00	216.00	30.08	2.18	27.90
628	356	52.00	220.00	30.64	2.22	28.42
632	356	52.00	224.00	31.19	2.26	28.93
636	356	52.00	228.00	31.74	2.30	29.44
640	356	52.00	232.00	32.29	2.34	29.95
644	356	52.00	236.00	32.84	2.38	30.46
648	356	52.00	240.00	33.40	2.42	30.98
652	356	52.00	244.00	33.95	2.46	31.49
656	356	52.00	248.00	34.50	2.50	32.00
660	356	52.00	252.00	35.05	2.54	32.51
664	356	52.00	256.00	35.60	2.58	33.02
668	356	52.00	260.00	36.16	2.62	33.54
672	356	52.00	264.00	36.71	2.66	34.05
676	356	52.00	268.00	37.26	2.70	34.56
680	356	52.00	272.00	37.81	2.74	35.07
684	356	52.00	276.00	38.36	2.78	35.58
688	356	52.00	280.00	38.92	2.82	36.10
692	356	52.00	284.00	39.47	2.86	36.61
696	356	52.00	288.00	40.02	2.90	37.12
700	356	52.00	292.00	40.57	2.94	37.63
704	356	52.00	296.00	41.12	2.98	38.14
708	356	52.00	300.00	41.68	3.02	38.66
712	356	52.00	304.00	42.23	3.06	39.17

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	£ P	£ P
716	356	52.00	308.00	42.78	3.10	39.68
720	356	52.00	312.00	43.33	3.14	40.19
724	356	52.00	316.00	43.88	3.18	40.70
728	356	52.00	320.00	44.44	3.22	41.22
732	356	52.00	324.00	44.99	3.26	41.73
736	356	52.00	328.00	45.54	3.30	42.24
740	356	52.00	332.00	46.09	3.34	42.75
744	356	52.00	336.00	46.64	3.38	43.26
748	356	52.00	340.00	47.20	3.42	43.78
752	356	52.00	344.00	47.75	3.46	44.29
756	356	52.00	348.00	48.30	3.50	44.80
760	356	52.00	352.00	48.85	3.54	45.31
764	356	52.00	356.00	49.40	3.58	45.82
768	356	52.00	360.00	49.96	3.62	46.34
772	356	52.00	364.00	50.51	3.66	46.85
776	356	52.00	368.00	51.06	3.70	47.36
780	356	52.00	372.00	51.61	3.74	47.87
784	356	52.00	376.00	52.16	3.78	48.38
788	356	52.00	380.00	52.72	3.82	48.90
792	356	52.00	384.00	53.27	3.86	49.41
796	356	52.00	388.00	53.82	3.90	49.92
800	356	52.00	392.00	54.37	3.94	50.43
804	356	52.00	396.00	54.92	3.98	50.94
808	356	52.00	400.00	55.48	4.02	51.46
812	356	52.00	404.00	56.03	4.06	51.97
816	356	52.00	408.00	56.58	4.10	52.48
820	356	52.00	412.00	57.13	4.14	52.99
824	356	52.00	416.00	57.68	4.18	53.50
828	356	52.00	420.00	58.24	4.22	54.02
832	356	52.00	424.00	58.79	4.26	54.53
836	356	52.00	428.00	59.34	4.30	55.04
840	356	52.00	432.00	59.89	4.34	55.55
844	356	52.00	436.00	60.44	4.38	56.06
848	356	52.00	440.00	61.00	4.42	56.58
852	356	52.00	444.00	61.55	4.46	57.09
856	356	52.00	448.00	62.10	4.50	57.60
860	356	52.00	452.00	62.65	4.54	58.11
864	356	52.00	456.00	63.20	4.58	58.62
868	356	52.00	460.00	63.76	4.62	59.14
872	356	52.00	464.00	64.31	4.66	59.65
876	356	52.00	468.00	64.86	4.70	60.16
880	356	52.00	472.00	65.41	4.74	60.67
884	356	52.00	476.00	65.96	4.78	61.18
888	356	52.00	480.00	66.52	4.82	61.70
892	356	52.00	484.00	67.07	4.86	62.21
896	356	52.00	488.00	67.62	4.90	62.72
900	356	52.00	492.00	68.17	4.94	63.23
904	356	52.00	496.00	68.72	4.98	63.74
908	356	52.00	500.00	69.28	5.02	64.26
912	356	52.00	504.00	69.83	5.06	64.77
916	356	52.00	508.00	70.38	5.10	65.28
920	356	52.00	512.00	70.93	5.14	65.79
924	356	52.00	516.00	71.48	5.18	66.30
928	356	52.00	520.00	72.04	5.22	66.82
932	356	52.00	524.00	72.59	5.26	67.33

▼ 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	£ P	£ P
936	356	52.00	528.00	73.14	5.30	67.84
940	356	52.00	532.00	73.69	5.34	68.35
944	356	52.00	536.00	74.24	5.38	68.86
948	356	52.00	540.00	74.80	5.42	69.38
952	356	52.00	544.00	75.35	5.46	69.89
956	356	52.00	548.00	75.90	5.50	70.40
960	356	52.00	552.00	76.45	5.54	70.91
964	356	52.00	556.00	77.00	5.58	71.42
968	356	52.00	560.00	77.56	5.62	71.94
972	356	52.00	564.00	78.11	5.66	72.45
976	356	52.00	568.00	78.66	5.70	72.96
980	356	52.00	572.00	79.21	5.74	73.47
984	356	52.00	576.00	79.76	5.78	73.98
988	356	52.00	580.00	80.32	5.82	74.50
992	356	52.00	584.00	80.87	5.86	75.01
996	356	52.00	588.00	81.42	5.90	75.52
1000	356	52.00	592.00	81.97	5.94	76.03
1004	356	52.00	596.00	82.52	5.98	76.54
1008	356	52.00	600.00	83.08	6.02	77.06
1012	356	52.00	604.00	83.63	6.06	77.57
1016	356	52.00	608.00	84.18	6.10	78.08
1020	356	52.00	612.00	84.73	6.14	78.59
1024	356	52.00	616.00	85.28	6.18	79.10
1028	356	52.00	620.00	85.84	6.22	79.62
1032	356	52.00	624.00	86.39	6.26	80.13
1036	356	52.00	628.00	86.94	6.30	80.64
1040	356	52.00	632.00	87.49	6.34	81.15
1044	356	52.00	636.00	88.04	6.38	81.66
1048	356	52.00	640.00	88.60	6.42	82.18
1052	356	52.00	644.00	89.15	6.46	82.69
1056	356	52.00	648.00	89.70	6.50	83.20
1060	356	52.00	652.00	90.25	6.54	83.71
1064	356	52.00	656.00	90.80	6.58	84.22
1068	356	52.00	660.00	91.36	6.62	84.74
1072	356	52.00	664.00	91.91	6.66	85.25
1076	356	52.00	668.00	92.46	6.70	85.76
1080	356	52.00	672.00	93.01	6.74	86.27
1084	356	52.00	676.00	93.56	6.78	86.78
1088	356	52.00	680.00	94.12	6.82	87.30
1092	356	52.00	684.00	94.67	6.86	87.81
1096	356	52.00	688.00	95.22	6.90	88.32
1100	356	52.00	692.00	95.77	6.94	88.83
1104	356	52.00	696.00	96.32	6.98	89.34
1108	356	52.00	700.00	96.88	7.02	89.86

If your employee earns more than £1108 a month, advise your Inland Revenue office.

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

Leaflet CA37 from April 2005.
Prepared by Inland Revenue
National Insurance Contributions Office, Publications,
Newcastle upon Tyne.
Printed in the UK.
Available on the Internet.
Our address is: www.inlandrevenue.gov.uk

NSV Code C2H0177