

# National Insurance contributions Tables B and C

Use from  
6 April 2007 to  
5 April 2008 inclusive

## Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) is available from the following sources.

### The Internet

Go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers)

### Your Employer CD-ROM

Most of the forms and guidance you will need are available to view or print from your CD-ROM. There are also forms you can complete and save on-screen.

Your CD-ROM contains the following calculators

- P45 calculator to check the P45 details of new employees
- P11 calculator that works out the amount of tax and NICs due.
- Car benefit and Car Fuel benefit calculator
- Collection of Student Loans calculator
- Statutory Payment calculators.

There is a Learning Zone to help you understand topics such as Statutory Payments and Student Loan deductions.

You will also find a Payroll Basics section designed to help new and less experienced employers understand what to do when employing someone for the first time.

### Employer Helpbooks

Our Employer Helpbooks will help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only, they are not comprehensive and have no legal force.

There are also other leaflets and booklets that give further guidance, for example:

- CWG2(2007), *Employer Further Guide to PAYE and NICs*
- CWG5(2007), *Class1A NICs on benefits in kind*
- 480(2007), *Expenses and Benefits - a tax guide.*

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from our website at [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers) or your Employer CD-ROM.

Or you can order copies from the Employer Orderline

- from our website at [www.hmrc.gov.uk/employers/emp-form.htm](http://www.hmrc.gov.uk/employers/emp-form.htm)
- by fax 0870 240 6406
- by phone 0845 764 6646.

### Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio call the Employer Orderline on 0845 764 6646 and ask to speak to the Customer Service Team.

### Yr Iaith Gymraeg

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

### By phone - Employer Helplines

(We may record calls for quality and training purposes.)

New employers and employers with less than 3 years payroll experience

#### New Employer Helpline

0845 607 0143

Monday to Friday 08:00 - 20:00  
Saturday and Sunday  
08:00 - 17:00

Employers with more than 3 years payroll experience

#### Employer Helpline

0845 714 3143

Monday to Friday 08:00 - 20:00  
Saturday and Sunday  
08:00 - 17:00

Employers who are deaf or hard of hearing

**Textphone** 0845 602 1380

(You must have specialised equipment such as Minicom to use this service).

A list of Helplines and opening hours is available

- on our website at [www.hmrc.gov.uk/contactus/helplines.htm](http://www.hmrc.gov.uk/contactus/helplines.htm)
- on your CD-ROM, and
- in your Employer Bulletin.

### Your HM Revenue & Customs Office

Your own HM Revenue & Customs office can also help you.

All our office contact details are on our website at [www.hmrc.gov.uk/local/employers/index.htm](http://www.hmrc.gov.uk/local/employers/index.htm)

When contacting us please tell us your Employer reference. You will find it on correspondence from your HM Revenue & Customs office.

### In Person

We can offer you education and support on all aspects of your payroll explaining

- what you need to do
- the deadlines you need to meet
- the forms you need to fill in
- the records you need to keep.

We also have a range of workshops which are free of charge on many payroll topics.

You can get further information about the workshops from our website at [www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst), or you can call the

- New Employer Helpline on 0845 607 0143
- Employer Helpline on 0845 714 3143

### Online Services

For enquiries about our online services

- go to [www.hmrc.gov.uk/efiling/help/mainhelp.htm](http://www.hmrc.gov.uk/efiling/help/mainhelp.htm)
- email helpdesk @ [ir-efile.gov.uk](mailto:ir-efile.gov.uk)
- phone 0845 605 5999  
open 7 days a week 08:00 - 20:00.

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#### Changes for the 2007-08 tax year

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2007-08 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, HM Revenue & Customs will inform you of any further changes before 6 April 2007.

## Save money - avoid errors

### Have you used the correct P11 and P14?

- P11 must show 'Year to April 2008' in the left hand corner. P14 must show '2007-08' in the right hand corner. You may find this checklist useful when completing your Employer Annual 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
  - 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 HM Revenue & Customs 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:

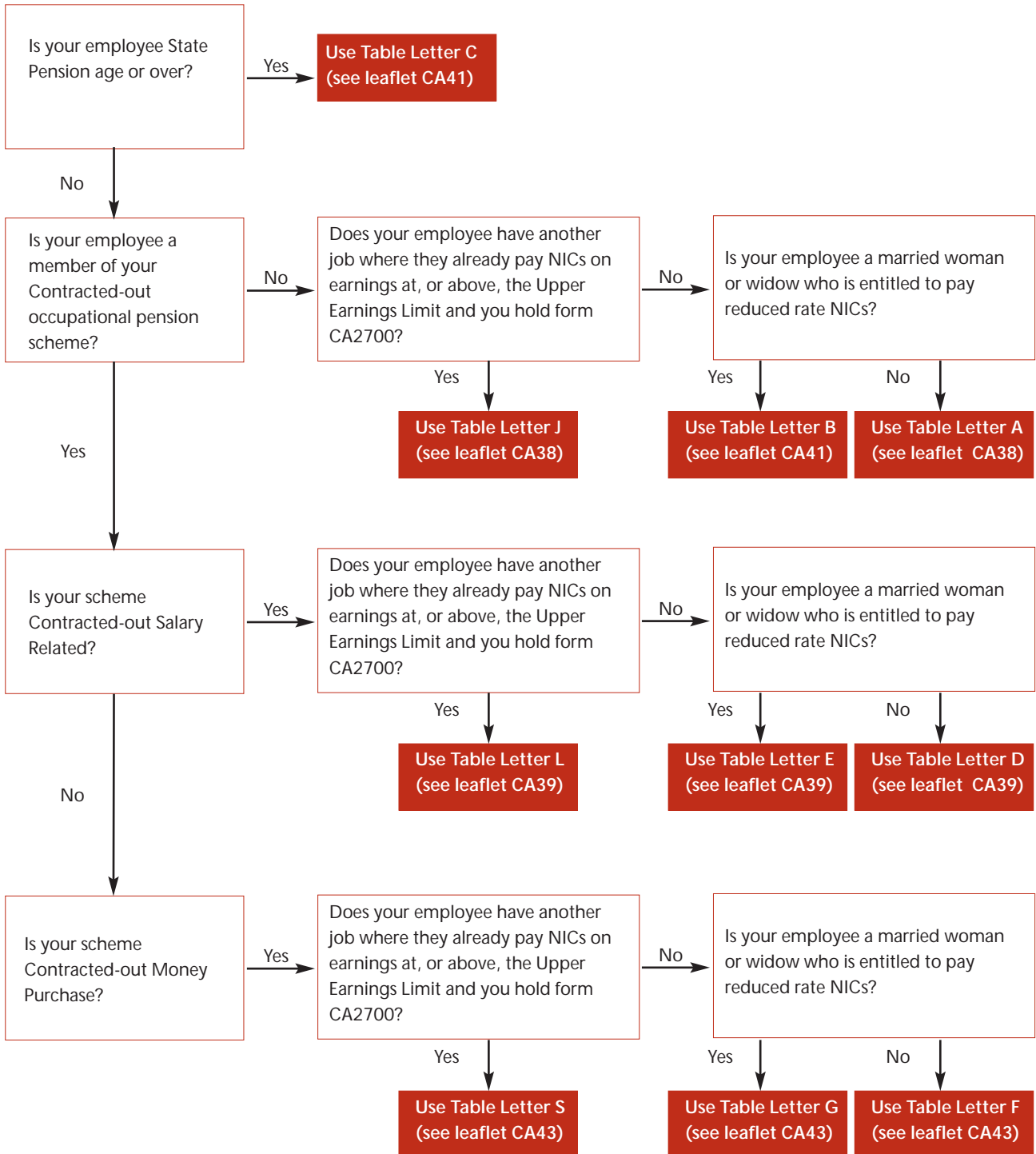
- has your software been upgraded for 2007-08.

# 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 2007-08.

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 Orderline on **0845 7 646 646**.

Check you are using the Tables for 2007-08. You must use the correct Tables when calculating the NICs due on your employee's earnings.

## Layout of these tables

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£87 weekly or £377 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) (£100 weekly or £435 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 Upper Earnings Limit (UEL).

The last earnings figure in each table is the UEL (£670 weekly or £2904 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 6 and with the exception of the LEL, ET and UEL, 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 54 or 55.

For instructions on how to complete form P11, see the Employer Helpbooks.

An example form P11 is also shown on page 7.

## 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 *Helpbook Day-to-day payroll, E13*.

For general information about NICs, see the Employer Helpbooks.

### Are you using the right tables?

Only use these tables between **6 April 2007** and **5 April 2008**, that is, the 2007-08 tax year.

Only use the tables in this leaflet for employees who are employed in the 2007-08 tax year, and for whom NICs are payable under contribution Table letter B or C.

For further information about contribution Table letters, see the *Helpbook 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 are 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 who are in not contracted-out employment, and
- who are entitled to pay employee's NICs 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 54 or 55
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. See the example on page 7.

### Adapting these tables for pay intervals other than weekly or monthly

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

#### Step Action

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

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

### 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 HM Revenue & Customs Office, 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 HM Revenue & Customs, 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 £87 weekly, or<br>below £377 monthly, or<br>below £4524 yearly                    | Nil   | Nil                         | Nil                                      |
| £87 to £100 weekly, or<br>£377 to £435 monthly, or<br>£4524 to £5225 yearly             | 0%  | Nil                         | 0%                                       |
| £100.01 to £670 weekly, or<br>£435.01 to £2904 monthly, or<br>£5225.01 to £34840 yearly | 4.85%<br>on earnings above<br>the ET  | Nil                         | 12.8%<br>on earnings above<br>the ET     |
| Over £670 weekly, or<br>over £2904 monthly, or<br>over £34840 yearly                    | 4.85%<br>on earnings above the<br>ET, up to and including<br>the UEL, then 1% on all<br>earnings above<br>the UEL | Nil                         | 12.8%<br>on all earnings above<br>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 £881.15, payable on 29 April 2007 (tax month 1).

NICs are due under Monthly Table letter B. The nearest lower figure to £881.15 is £881.

Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table B

| ▼<br>Employee's earnings up to and including the UEL | Earnings at the LEL (where earnings are equal to or exceed the LEL)<br>1a | Earnings above the LEL, up to and including the ET<br>1b | Earnings above the ET, up to and including the UEL<br>1c | Total of employee's and employer's contributions<br>1d | Employee's contributions due on all earnings above the ET<br>1e | ▼<br>Employer's contributions |
|--|---|--|--|--|---|-------------------------------|
| £  | £   | £ p  | £ p  | £ p  | £ p   | £ p                           |
| 881  | 377   | 58.00  | 446.00   | 79.07  | 21.73   | 57.34                         |

Extract from Form P11

|              |             | National Insurance contributions  |   |  |       |  |   | Statutory payments  |   |   |   |       |   |  |   |   |   |   |
|--------------|-------------|---|---|--|-------|--|---|---|---|---|---|-------|---|--|---|---|---|---|
|              |             | Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit |   |  |       |  |   |   |   |   |   |       |   |  |   |   |   |   |
| Month number | Week number | Earnings details  |   |  |       |  |   | Contribution details  |   |   |   |       |   |  |   |   |   |   |
|              |             | Earnings at the LEL (where earnings are equal to or exceed the LEL)<br>1a             |   | Earnings above the LEL, up to and including the ET<br>1b |       | Earnings above the ET, up to and including the UEL<br>1c |   | Total of employee's and employer's contributions - mark minus amounts 'R'<br>1d |   |   | Employee's contributions due on all earnings above the ET<br>1e |       |   | Statutory Sick Pay (SSP)<br>paid to employee in the week or month included in column 2<br>1f |   | Statutory Maternity Pay (SMP)<br>paid to employee in the week or month included in column 2<br>1g |   | Statutory Paternity Pay (SPP)<br>paid to employee in the week or month included in column 2<br>1h |
|              |             | £   | £ | p  | £     | £  | p | £   | £ | p | £   | £     | p | £  | £ | p   | £ | £   |
| 1            | 1           |   |   |  |       |  |   |   |   |   |   |       |   |  |   |   |   |   |
|              | 2           |   |   |  |       |  |   |   |   |   |   |       |   |  |   |   |   |   |
|              | 3           |   |   |  |       |  |   |   |   |   |   |       |   |  |   |   |   |   |
| 1            | 4           | 377   |   |  | 58.00 |  |   | 446.00  |   |   |   | 79.07 |   |  |   |   |   |   |

For tips on completing form P11, see the Employer Helpbooks.

For an example of a completed form P11, see the Helpbook *Finishing the tax year up to 5 April 2007, E10*.

## Weekly table for not contracted-out reduced rate contributions for use from 6 April 2007 to 5 April 2008

### 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 1a - 1e of the table to columns 1a - 1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step, with the exception of the LEL, ET and UEL, 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.

| ▼<br>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 | ▼<br>Employer's contributions |
|--|---|--|--|--|---|-------------------------------|
| £  | £   | £ p  | £ p  | £ p  | £ p   | £ p                           |
| Up to and including 86.99                            | No NIC liability, make no entries on forms P11 and P14              |  |  |  |   |                               |
| 87   | 87  | 0.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 88   | 87  | 1.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 89   | 87  | 2.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 90   | 87  | 3.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 91   | 87  | 4.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 92   | 87  | 5.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 93   | 87  | 6.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 94   | 87  | 7.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 95   | 87  | 8.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 96   | 87  | 9.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 97   | 87  | 10.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 98   | 87  | 11.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 99   | 87  | 12.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 100  | 87  | 13.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 101  | 87  | 13.00  | 1.00   | 0.26   | 0.07  | 0.19                          |
| 102  | 87  | 13.00  | 2.00   | 0.44   | 0.12  | 0.32                          |
| 103  | 87  | 13.00  | 3.00   | 0.62   | 0.17  | 0.45                          |
| 104  | 87  | 13.00  | 4.00   | 0.80   | 0.22  | 0.58                          |
| 105  | 87  | 13.00  | 5.00   | 0.97   | 0.27  | 0.70                          |
| 106  | 87  | 13.00  | 6.00   | 1.14   | 0.31  | 0.83                          |
| 107  | 87  | 13.00  | 7.00   | 1.32   | 0.36  | 0.96                          |
| 108  | 87  | 13.00  | 8.00   | 1.50   | 0.41  | 1.09                          |
| 109  | 87  | 13.00  | 9.00   | 1.68   | 0.46  | 1.22                          |
| 110  | 87  | 13.00  | 10.00  | 1.85   | 0.51  | 1.34                          |
| 111  | 87  | 13.00  | 11.00  | 2.03   | 0.56  | 1.47                          |
| 112  | 87  | 13.00  | 12.00  | 2.21   | 0.61  | 1.60                          |
| 113  | 87  | 13.00  | 13.00  | 2.38   | 0.65  | 1.73                          |
| 114  | 87  | 13.00  | 14.00  | 2.56   | 0.70  | 1.86                          |
| 115  | 87  | 13.00  | 15.00  | 2.73   | 0.75  | 1.98                          |
| 116  | 87  | 13.00  | 16.00  | 2.91   | 0.80  | 2.11                          |
| 117  | 87  | 13.00  | 17.00  | 3.09   | 0.85  | 2.24                          |
| 118  | 87  | 13.00  | 18.00  | 3.27   | 0.90  | 2.37                          |
| 119  | 87  | 13.00  | 19.00  | 3.44   | 0.94  | 2.50                          |
| 120  | 87  | 13.00  | 20.00  | 3.61   | 0.99  | 2.62                          |
| 121  | 87  | 13.00  | 21.00  | 3.79   | 1.04  | 2.75                          |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 122  | 87  | 13.00   | 22.00  | 3.97   | 1.09  | 2.88                             |
| 123  | 87  | 13.00   | 23.00  | 4.15   | 1.14  | 3.01                             |
| 124  | 87  | 13.00   | 24.00  | 4.33   | 1.19  | 3.14                             |
| 125  | 87  | 13.00   | 25.00  | 4.50   | 1.24  | 3.26                             |
| 126  | 87  | 13.00   | 26.00  | 4.67   | 1.28  | 3.39                             |
| 127  | 87  | 13.00   | 27.00  | 4.85   | 1.33  | 3.52                             |
| 128  | 87  | 13.00   | 28.00  | 5.03   | 1.38  | 3.65                             |
| 129  | 87  | 13.00   | 29.00  | 5.21   | 1.43  | 3.78                             |
| 130  | 87  | 13.00   | 30.00  | 5.38   | 1.48  | 3.90                             |
| 131  | 87  | 13.00   | 31.00  | 5.56   | 1.53  | 4.03                             |
| 132  | 87  | 13.00   | 32.00  | 5.74   | 1.58  | 4.16                             |
| 133  | 87  | 13.00   | 33.00  | 5.91   | 1.62  | 4.29                             |
| 134  | 87  | 13.00   | 34.00  | 6.09   | 1.67  | 4.42                             |
| 135  | 87  | 13.00   | 35.00  | 6.26   | 1.72  | 4.54                             |
| 136  | 87  | 13.00   | 36.00  | 6.44   | 1.77  | 4.67                             |
| 137  | 87  | 13.00   | 37.00  | 6.62   | 1.82  | 4.80                             |
| 138  | 87  | 13.00   | 38.00  | 6.80   | 1.87  | 4.93                             |
| 139  | 87  | 13.00   | 39.00  | 6.97   | 1.91  | 5.06                             |
| 140  | 87  | 13.00   | 40.00  | 7.14   | 1.96  | 5.18                             |
| 141  | 87  | 13.00   | 41.00  | 7.32   | 2.01  | 5.31                             |
| 142  | 87  | 13.00   | 42.00  | 7.50   | 2.06  | 5.44                             |
| 143  | 87  | 13.00   | 43.00  | 7.68   | 2.11  | 5.57                             |
| 144  | 87  | 13.00   | 44.00  | 7.86   | 2.16  | 5.70                             |
| 145  | 87  | 13.00   | 45.00  | 8.03   | 2.21  | 5.82                             |
| 146  | 87  | 13.00   | 46.00  | 8.20   | 2.25  | 5.95                             |
| 147  | 87  | 13.00   | 47.00  | 8.38   | 2.30  | 6.08                             |
| 148  | 87  | 13.00   | 48.00  | 8.56   | 2.35  | 6.21                             |
| 149  | 87  | 13.00   | 49.00  | 8.74   | 2.40  | 6.34                             |
| 150  | 87  | 13.00   | 50.00  | 8.91   | 2.45  | 6.46                             |
| 151  | 87  | 13.00   | 51.00  | 9.09   | 2.50  | 6.59                             |
| 152  | 87  | 13.00   | 52.00  | 9.27   | 2.55  | 6.72                             |
| 153  | 87  | 13.00   | 53.00  | 9.44   | 2.59  | 6.85                             |
| 154  | 87  | 13.00   | 54.00  | 9.62   | 2.64  | 6.98                             |
| 155  | 87  | 13.00   | 55.00  | 9.79   | 2.69  | 7.10                             |
| 156  | 87  | 13.00   | 56.00  | 9.97   | 2.74  | 7.23                             |
| 157  | 87  | 13.00   | 57.00  | 10.15  | 2.79  | 7.36                             |
| 158  | 87  | 13.00   | 58.00  | 10.33  | 2.84  | 7.49                             |
| 159  | 87  | 13.00   | 59.00  | 10.50  | 2.88  | 7.62                             |
| 160  | 87  | 13.00   | 60.00  | 10.67  | 2.93  | 7.74                             |
| 161  | 87  | 13.00   | 61.00  | 10.85  | 2.98  | 7.87                             |
| 162  | 87  | 13.00   | 62.00  | 11.03  | 3.03  | 8.00                             |
| 163  | 87  | 13.00   | 63.00  | 11.21  | 3.08  | 8.13                             |
| 164  | 87  | 13.00   | 64.00  | 11.39  | 3.13  | 8.26                             |
| 165  | 87  | 13.00   | 65.00  | 11.56  | 3.18  | 8.38                             |
| 166  | 87  | 13.00   | 66.00  | 11.73  | 3.22  | 8.51                             |
| 167  | 87  | 13.00   | 67.00  | 11.91  | 3.27  | 8.64                             |
| 168  | 87  | 13.00   | 68.00  | 12.09  | 3.32  | 8.77                             |
| 169  | 87  | 13.00   | 69.00  | 12.27  | 3.37  | 8.90                             |
| 170  | 87  | 13.00   | 70.00  | 12.44  | 3.42  | 9.02                             |
| 171  | 87  | 13.00   | 71.00  | 12.62  | 3.47  | 9.15                             |
| 172  | 87  | 13.00   | 72.00  | 12.80  | 3.52  | 9.28                             |
| 173  | 87  | 13.00   | 73.00  | 12.97  | 3.56  | 9.41                             |
| 174  | 87  | 13.00   | 74.00  | 13.15  | 3.61  | 9.54                             |
| 175  | 87  | 13.00   | 75.00  | 13.32  | 3.66  | 9.66                             |
| 176  | 87  | 13.00   | 76.00  | 13.50  | 3.71  | 9.79                             |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 177  | 87  | 13.00   | 77.00  | 13.68  | 3.76  | 9.92                             |
| 178  | 87  | 13.00   | 78.00  | 13.86  | 3.81  | 10.05                            |
| 179  | 87  | 13.00   | 79.00  | 14.03  | 3.85  | 10.18                            |
| 180  | 87  | 13.00   | 80.00  | 14.20  | 3.90  | 10.30                            |
| 181  | 87  | 13.00   | 81.00  | 14.38  | 3.95  | 10.43                            |
| 182  | 87  | 13.00   | 82.00  | 14.56  | 4.00  | 10.56                            |
| 183  | 87  | 13.00   | 83.00  | 14.74  | 4.05  | 10.69                            |
| 184  | 87  | 13.00   | 84.00  | 14.92  | 4.10  | 10.82                            |
| 185  | 87  | 13.00   | 85.00  | 15.09  | 4.15  | 10.94                            |
| 186  | 87  | 13.00   | 86.00  | 15.26  | 4.19  | 11.07                            |
| 187  | 87  | 13.00   | 87.00  | 15.44  | 4.24  | 11.20                            |
| 188  | 87  | 13.00   | 88.00  | 15.62  | 4.29  | 11.33                            |
| 189  | 87  | 13.00   | 89.00  | 15.80  | 4.34  | 11.46                            |
| 190  | 87  | 13.00   | 90.00  | 15.97  | 4.39  | 11.58                            |
| 191  | 87  | 13.00   | 91.00  | 16.15  | 4.44  | 11.71                            |
| 192  | 87  | 13.00   | 92.00  | 16.33  | 4.49  | 11.84                            |
| 193  | 87  | 13.00   | 93.00  | 16.50  | 4.53  | 11.97                            |
| 194  | 87  | 13.00   | 94.00  | 16.68  | 4.58  | 12.10                            |
| 195  | 87  | 13.00   | 95.00  | 16.85  | 4.63  | 12.22                            |
| 196  | 87  | 13.00   | 96.00  | 17.03  | 4.68  | 12.35                            |
| 197  | 87  | 13.00   | 97.00  | 17.21  | 4.73  | 12.48                            |
| 198  | 87  | 13.00   | 98.00  | 17.39  | 4.78  | 12.61                            |
| 199  | 87  | 13.00   | 99.00  | 17.56  | 4.82  | 12.74                            |
| 200  | 87  | 13.00   | 100.00   | 17.73  | 4.87  | 12.86                            |
| 201  | 87  | 13.00   | 101.00   | 17.91  | 4.92  | 12.99                            |
| 202  | 87  | 13.00   | 102.00   | 18.09  | 4.97  | 13.12                            |
| 203  | 87  | 13.00   | 103.00   | 18.27  | 5.02  | 13.25                            |
| 204  | 87  | 13.00   | 104.00   | 18.45  | 5.07  | 13.38                            |
| 205  | 87  | 13.00   | 105.00   | 18.62  | 5.12  | 13.50                            |
| 206  | 87  | 13.00   | 106.00   | 18.79  | 5.16  | 13.63                            |
| 207  | 87  | 13.00   | 107.00   | 18.97  | 5.21  | 13.76                            |
| 208  | 87  | 13.00   | 108.00   | 19.15  | 5.26  | 13.89                            |
| 209  | 87  | 13.00   | 109.00   | 19.33  | 5.31  | 14.02                            |
| 210  | 87  | 13.00   | 110.00   | 19.50  | 5.36  | 14.14                            |
| 211  | 87  | 13.00   | 111.00   | 19.68  | 5.41  | 14.27                            |
| 212  | 87  | 13.00   | 112.00   | 19.86  | 5.46  | 14.40                            |
| 213  | 87  | 13.00   | 113.00   | 20.03  | 5.50  | 14.53                            |
| 214  | 87  | 13.00   | 114.00   | 20.21  | 5.55  | 14.66                            |
| 215  | 87  | 13.00   | 115.00   | 20.38  | 5.60  | 14.78                            |
| 216  | 87  | 13.00   | 116.00   | 20.56  | 5.65  | 14.91                            |
| 217  | 87  | 13.00   | 117.00   | 20.74  | 5.70  | 15.04                            |
| 218  | 87  | 13.00   | 118.00   | 20.92  | 5.75  | 15.17                            |
| 219  | 87  | 13.00   | 119.00   | 21.09  | 5.79  | 15.30                            |
| 220  | 87  | 13.00   | 120.00   | 21.26  | 5.84  | 15.42                            |
| 221  | 87  | 13.00   | 121.00   | 21.44  | 5.89  | 15.55                            |
| 222  | 87  | 13.00   | 122.00   | 21.62  | 5.94  | 15.68                            |
| 223  | 87  | 13.00   | 123.00   | 21.80  | 5.99  | 15.81                            |
| 224  | 87  | 13.00   | 124.00   | 21.98  | 6.04  | 15.94                            |
| 225  | 87  | 13.00   | 125.00   | 22.15  | 6.09  | 16.06                            |
| 226  | 87  | 13.00   | 126.00   | 22.32  | 6.13  | 16.19                            |
| 227  | 87  | 13.00   | 127.00   | 22.50  | 6.18  | 16.32                            |
| 228  | 87  | 13.00   | 128.00   | 22.68  | 6.23  | 16.45                            |
| 229  | 87  | 13.00   | 129.00   | 22.86  | 6.28  | 16.58                            |
| 230  | 87  | 13.00   | 130.00   | 23.03  | 6.33  | 16.70                            |
| 231  | 87  | 13.00   | 131.00   | 23.21  | 6.38  | 16.83                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 232  | 87  | 13.00   | 132.00   | 23.39  | 6.43  | 16.96                            |
| 233  | 87  | 13.00   | 133.00   | 23.56  | 6.47  | 17.09                            |
| 234  | 87  | 13.00   | 134.00   | 23.74  | 6.52  | 17.22                            |
| 235  | 87  | 13.00   | 135.00   | 23.91  | 6.57  | 17.34                            |
| 236  | 87  | 13.00   | 136.00   | 24.09  | 6.62  | 17.47                            |
| 237  | 87  | 13.00   | 137.00   | 24.27  | 6.67  | 17.60                            |
| 238  | 87  | 13.00   | 138.00   | 24.45  | 6.72  | 17.73                            |
| 239  | 87  | 13.00   | 139.00   | 24.62  | 6.76  | 17.86                            |
| 240  | 87  | 13.00   | 140.00   | 24.79  | 6.81  | 17.98                            |
| 241  | 87  | 13.00   | 141.00   | 24.97  | 6.86  | 18.11                            |
| 242  | 87  | 13.00   | 142.00   | 25.15  | 6.91  | 18.24                            |
| 243  | 87  | 13.00   | 143.00   | 25.33  | 6.96  | 18.37                            |
| 244  | 87  | 13.00   | 144.00   | 25.51  | 7.01  | 18.50                            |
| 245  | 87  | 13.00   | 145.00   | 25.68  | 7.06  | 18.62                            |
| 246  | 87  | 13.00   | 146.00   | 25.85  | 7.10  | 18.75                            |
| 247  | 87  | 13.00   | 147.00   | 26.03  | 7.15  | 18.88                            |
| 248  | 87  | 13.00   | 148.00   | 26.21  | 7.20  | 19.01                            |
| 249  | 87  | 13.00   | 149.00   | 26.39  | 7.25  | 19.14                            |
| 250  | 87  | 13.00   | 150.00   | 26.56  | 7.30  | 19.26                            |
| 251  | 87  | 13.00   | 151.00   | 26.74  | 7.35  | 19.39                            |
| 252  | 87  | 13.00   | 152.00   | 26.92  | 7.40  | 19.52                            |
| 253  | 87  | 13.00   | 153.00   | 27.09  | 7.44  | 19.65                            |
| 254  | 87  | 13.00   | 154.00   | 27.27  | 7.49  | 19.78                            |
| 255  | 87  | 13.00   | 155.00   | 27.44  | 7.54  | 19.90                            |
| 256  | 87  | 13.00   | 156.00   | 27.62  | 7.59  | 20.03                            |
| 257  | 87  | 13.00   | 157.00   | 27.80  | 7.64  | 20.16                            |
| 258  | 87  | 13.00   | 158.00   | 27.98  | 7.69  | 20.29                            |
| 259  | 87  | 13.00   | 159.00   | 28.15  | 7.73  | 20.42                            |
| 260  | 87  | 13.00   | 160.00   | 28.32  | 7.78  | 20.54                            |
| 261  | 87  | 13.00   | 161.00   | 28.50  | 7.83  | 20.67                            |
| 262  | 87  | 13.00   | 162.00   | 28.68  | 7.88  | 20.80                            |
| 263  | 87  | 13.00   | 163.00   | 28.86  | 7.93  | 20.93                            |
| 264  | 87  | 13.00   | 164.00   | 29.04  | 7.98  | 21.06                            |
| 265  | 87  | 13.00   | 165.00   | 29.21  | 8.03  | 21.18                            |
| 266  | 87  | 13.00   | 166.00   | 29.38  | 8.07  | 21.31                            |
| 267  | 87  | 13.00   | 167.00   | 29.56  | 8.12  | 21.44                            |
| 268  | 87  | 13.00   | 168.00   | 29.74  | 8.17  | 21.57                            |
| 269  | 87  | 13.00   | 169.00   | 29.92  | 8.22  | 21.70                            |
| 270  | 87  | 13.00   | 170.00   | 30.09  | 8.27  | 21.82                            |
| 271  | 87  | 13.00   | 171.00   | 30.27  | 8.32  | 21.95                            |
| 272  | 87  | 13.00   | 172.00   | 30.45  | 8.37  | 22.08                            |
| 273  | 87  | 13.00   | 173.00   | 30.62  | 8.41  | 22.21                            |
| 274  | 87  | 13.00   | 174.00   | 30.80  | 8.46  | 22.34                            |
| 275  | 87  | 13.00   | 175.00   | 30.97  | 8.51  | 22.46                            |
| 276  | 87  | 13.00   | 176.00   | 31.15  | 8.56  | 22.59                            |
| 277  | 87  | 13.00   | 177.00   | 31.33  | 8.61  | 22.72                            |
| 278  | 87  | 13.00   | 178.00   | 31.51  | 8.66  | 22.85                            |
| 279  | 87  | 13.00   | 179.00   | 31.68  | 8.70  | 22.98                            |
| 280  | 87  | 13.00   | 180.00   | 31.85  | 8.75  | 23.10                            |
| 281  | 87  | 13.00   | 181.00   | 32.03  | 8.80  | 23.23                            |
| 282  | 87  | 13.00   | 182.00   | 32.21  | 8.85  | 23.36                            |
| 283  | 87  | 13.00   | 183.00   | 32.39  | 8.90  | 23.49                            |
| 284  | 87  | 13.00   | 184.00   | 32.57  | 8.95  | 23.62                            |
| 285  | 87  | 13.00   | 185.00   | 32.74  | 9.00  | 23.74                            |
| 286  | 87  | 13.00   | 186.00   | 32.91  | 9.04  | 23.87                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 287  | 87  | 13.00   | 187.00   | 33.09  | 9.09  | 24.00                            |
| 288  | 87  | 13.00   | 188.00   | 33.27  | 9.14  | 24.13                            |
| 289  | 87  | 13.00   | 189.00   | 33.45  | 9.19  | 24.26                            |
| 290  | 87  | 13.00   | 190.00   | 33.62  | 9.24  | 24.38                            |
| 291  | 87  | 13.00   | 191.00   | 33.80  | 9.29  | 24.51                            |
| 292  | 87  | 13.00   | 192.00   | 33.98  | 9.34  | 24.64                            |
| 293  | 87  | 13.00   | 193.00   | 34.15  | 9.38  | 24.77                            |
| 294  | 87  | 13.00   | 194.00   | 34.33  | 9.43  | 24.90                            |
| 295  | 87  | 13.00   | 195.00   | 34.50  | 9.48  | 25.02                            |
| 296  | 87  | 13.00   | 196.00   | 34.68  | 9.53  | 25.15                            |
| 297  | 87  | 13.00   | 197.00   | 34.86  | 9.58  | 25.28                            |
| 298  | 87  | 13.00   | 198.00   | 35.04  | 9.63  | 25.41                            |
| 299  | 87  | 13.00   | 199.00   | 35.21  | 9.67  | 25.54                            |
| 300  | 87  | 13.00   | 200.00   | 35.38  | 9.72  | 25.66                            |
| 301  | 87  | 13.00   | 201.00   | 35.56  | 9.77  | 25.79                            |
| 302  | 87  | 13.00   | 202.00   | 35.74  | 9.82  | 25.92                            |
| 303  | 87  | 13.00   | 203.00   | 35.92  | 9.87  | 26.05                            |
| 304  | 87  | 13.00   | 204.00   | 36.10  | 9.92  | 26.18                            |
| 305  | 87  | 13.00   | 205.00   | 36.27  | 9.97  | 26.30                            |
| 306  | 87  | 13.00   | 206.00   | 36.44  | 10.01   | 26.43                            |
| 307  | 87  | 13.00   | 207.00   | 36.62  | 10.06   | 26.56                            |
| 308  | 87  | 13.00   | 208.00   | 36.80  | 10.11   | 26.69                            |
| 309  | 87  | 13.00   | 209.00   | 36.98  | 10.16   | 26.82                            |
| 310  | 87  | 13.00   | 210.00   | 37.15  | 10.21   | 26.94                            |
| 311  | 87  | 13.00   | 211.00   | 37.33  | 10.26   | 27.07                            |
| 312  | 87  | 13.00   | 212.00   | 37.51  | 10.31   | 27.20                            |
| 313  | 87  | 13.00   | 213.00   | 37.68  | 10.35   | 27.33                            |
| 314  | 87  | 13.00   | 214.00   | 37.86  | 10.40   | 27.46                            |
| 315  | 87  | 13.00   | 215.00   | 38.03  | 10.45   | 27.58                            |
| 316  | 87  | 13.00   | 216.00   | 38.21  | 10.50   | 27.71                            |
| 317  | 87  | 13.00   | 217.00   | 38.39  | 10.55   | 27.84                            |
| 318  | 87  | 13.00   | 218.00   | 38.57  | 10.60   | 27.97                            |
| 319  | 87  | 13.00   | 219.00   | 38.74  | 10.64   | 28.10                            |
| 320  | 87  | 13.00   | 220.00   | 38.91  | 10.69   | 28.22                            |
| 321  | 87  | 13.00   | 221.00   | 39.09  | 10.74   | 28.35                            |
| 322  | 87  | 13.00   | 222.00   | 39.27  | 10.79   | 28.48                            |
| 323  | 87  | 13.00   | 223.00   | 39.45  | 10.84   | 28.61                            |
| 324  | 87  | 13.00   | 224.00   | 39.63  | 10.89   | 28.74                            |
| 325  | 87  | 13.00   | 225.00   | 39.80  | 10.94   | 28.86                            |
| 326  | 87  | 13.00   | 226.00   | 39.97  | 10.98   | 28.99                            |
| 327  | 87  | 13.00   | 227.00   | 40.15  | 11.03   | 29.12                            |
| 328  | 87  | 13.00   | 228.00   | 40.33  | 11.08   | 29.25                            |
| 329  | 87  | 13.00   | 229.00   | 40.51  | 11.13   | 29.38                            |
| 330  | 87  | 13.00   | 230.00   | 40.68  | 11.18   | 29.50                            |
| 331  | 87  | 13.00   | 231.00   | 40.86  | 11.23   | 29.63                            |
| 332  | 87  | 13.00   | 232.00   | 41.04  | 11.28   | 29.76                            |
| 333  | 87  | 13.00   | 233.00   | 41.21  | 11.32   | 29.89                            |
| 334  | 87  | 13.00   | 234.00   | 41.39  | 11.37   | 30.02                            |
| 335  | 87  | 13.00   | 235.00   | 41.56  | 11.42   | 30.14                            |
| 336  | 87  | 13.00   | 236.00   | 41.74  | 11.47   | 30.27                            |
| 337  | 87  | 13.00   | 237.00   | 41.92  | 11.52   | 30.40                            |
| 338  | 87  | 13.00   | 238.00   | 42.10  | 11.57   | 30.53                            |
| 339  | 87  | 13.00   | 239.00   | 42.27  | 11.61   | 30.66                            |
| 340  | 87  | 13.00   | 240.00   | 42.44  | 11.66   | 30.78                            |
| 341  | 87  | 13.00   | 241.00   | 42.62  | 11.71   | 30.91                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 342  | 87  | 13.00   | 242.00   | 42.80  | 11.76   | 31.04                            |
| 343  | 87  | 13.00   | 243.00   | 42.98  | 11.81   | 31.17                            |
| 344  | 87  | 13.00   | 244.00   | 43.16  | 11.86   | 31.30                            |
| 345  | 87  | 13.00   | 245.00   | 43.33  | 11.91   | 31.42                            |
| 346  | 87  | 13.00   | 246.00   | 43.50  | 11.95   | 31.55                            |
| 347  | 87  | 13.00   | 247.00   | 43.68  | 12.00   | 31.68                            |
| 348  | 87  | 13.00   | 248.00   | 43.86  | 12.05   | 31.81                            |
| 349  | 87  | 13.00   | 249.00   | 44.04  | 12.10   | 31.94                            |
| 350  | 87  | 13.00   | 250.00   | 44.21  | 12.15   | 32.06                            |
| 351  | 87  | 13.00   | 251.00   | 44.39  | 12.20   | 32.19                            |
| 352  | 87  | 13.00   | 252.00   | 44.57  | 12.25   | 32.32                            |
| 353  | 87  | 13.00   | 253.00   | 44.74  | 12.29   | 32.45                            |
| 354  | 87  | 13.00   | 254.00   | 44.92  | 12.34   | 32.58                            |
| 355  | 87  | 13.00   | 255.00   | 45.09  | 12.39   | 32.70                            |
| 356  | 87  | 13.00   | 256.00   | 45.27  | 12.44   | 32.83                            |
| 357  | 87  | 13.00   | 257.00   | 45.45  | 12.49   | 32.96                            |
| 358  | 87  | 13.00   | 258.00   | 45.63  | 12.54   | 33.09                            |
| 359  | 87  | 13.00   | 259.00   | 45.80  | 12.58   | 33.22                            |
| 360  | 87  | 13.00   | 260.00   | 45.97  | 12.63   | 33.34                            |
| 361  | 87  | 13.00   | 261.00   | 46.15  | 12.68   | 33.47                            |
| 362  | 87  | 13.00   | 262.00   | 46.33  | 12.73   | 33.60                            |
| 363  | 87  | 13.00   | 263.00   | 46.51  | 12.78   | 33.73                            |
| 364  | 87  | 13.00   | 264.00   | 46.69  | 12.83   | 33.86                            |
| 365  | 87  | 13.00   | 265.00   | 46.86  | 12.88   | 33.98                            |
| 366  | 87  | 13.00   | 266.00   | 47.03  | 12.92   | 34.11                            |
| 367  | 87  | 13.00   | 267.00   | 47.21  | 12.97   | 34.24                            |
| 368  | 87  | 13.00   | 268.00   | 47.39  | 13.02   | 34.37                            |
| 369  | 87  | 13.00   | 269.00   | 47.57  | 13.07   | 34.50                            |
| 370  | 87  | 13.00   | 270.00   | 47.74  | 13.12   | 34.62                            |
| 371  | 87  | 13.00   | 271.00   | 47.92  | 13.17   | 34.75                            |
| 372  | 87  | 13.00   | 272.00   | 48.10  | 13.22   | 34.88                            |
| 373  | 87  | 13.00   | 273.00   | 48.27  | 13.26   | 35.01                            |
| 374  | 87  | 13.00   | 274.00   | 48.45  | 13.31   | 35.14                            |
| 375  | 87  | 13.00   | 275.00   | 48.62  | 13.36   | 35.26                            |
| 376  | 87  | 13.00   | 276.00   | 48.80  | 13.41   | 35.39                            |
| 377  | 87  | 13.00   | 277.00   | 48.98  | 13.46   | 35.52                            |
| 378  | 87  | 13.00   | 278.00   | 49.16  | 13.51   | 35.65                            |
| 379  | 87  | 13.00   | 279.00   | 49.33  | 13.55   | 35.78                            |
| 380  | 87  | 13.00   | 280.00   | 49.50  | 13.60   | 35.90                            |
| 381  | 87  | 13.00   | 281.00   | 49.68  | 13.65   | 36.03                            |
| 382  | 87  | 13.00   | 282.00   | 49.86  | 13.70   | 36.16                            |
| 383  | 87  | 13.00   | 283.00   | 50.04  | 13.75   | 36.29                            |
| 384  | 87  | 13.00   | 284.00   | 50.22  | 13.80   | 36.42                            |
| 385  | 87  | 13.00   | 285.00   | 50.39  | 13.85   | 36.54                            |
| 386  | 87  | 13.00   | 286.00   | 50.56  | 13.89   | 36.67                            |
| 387  | 87  | 13.00   | 287.00   | 50.74  | 13.94   | 36.80                            |
| 388  | 87  | 13.00   | 288.00   | 50.92  | 13.99   | 36.93                            |
| 389  | 87  | 13.00   | 289.00   | 51.10  | 14.04   | 37.06                            |
| 390  | 87  | 13.00   | 290.00   | 51.27  | 14.09   | 37.18                            |
| 391  | 87  | 13.00   | 291.00   | 51.45  | 14.14   | 37.31                            |
| 392  | 87  | 13.00   | 292.00   | 51.63  | 14.19   | 37.44                            |
| 393  | 87  | 13.00   | 293.00   | 51.80  | 14.23   | 37.57                            |
| 394  | 87  | 13.00   | 294.00   | 51.98  | 14.28   | 37.70                            |
| 395  | 87  | 13.00   | 295.00   | 52.15  | 14.33   | 37.82                            |
| 396  | 87  | 13.00   | 296.00   | 52.33  | 14.38   | 37.95                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 397  | 87  | 13.00   | 297.00   | 52.51  | 14.43   | 38.08                            |
| 398  | 87  | 13.00   | 298.00   | 52.69  | 14.48   | 38.21                            |
| 399  | 87  | 13.00   | 299.00   | 52.86  | 14.52   | 38.34                            |
| 400  | 87  | 13.00   | 300.00   | 53.03  | 14.57   | 38.46                            |
| 401  | 87  | 13.00   | 301.00   | 53.21  | 14.62   | 38.59                            |
| 402  | 87  | 13.00   | 302.00   | 53.39  | 14.67   | 38.72                            |
| 403  | 87  | 13.00   | 303.00   | 53.57  | 14.72   | 38.85                            |
| 404  | 87  | 13.00   | 304.00   | 53.75  | 14.77   | 38.98                            |
| 405  | 87  | 13.00   | 305.00   | 53.92  | 14.82   | 39.10                            |
| 406  | 87  | 13.00   | 306.00   | 54.09  | 14.86   | 39.23                            |
| 407  | 87  | 13.00   | 307.00   | 54.27  | 14.91   | 39.36                            |
| 408  | 87  | 13.00   | 308.00   | 54.45  | 14.96   | 39.49                            |
| 409  | 87  | 13.00   | 309.00   | 54.63  | 15.01   | 39.62                            |
| 410  | 87  | 13.00   | 310.00   | 54.80  | 15.06   | 39.74                            |
| 411  | 87  | 13.00   | 311.00   | 54.98  | 15.11   | 39.87                            |
| 412  | 87  | 13.00   | 312.00   | 55.16  | 15.16   | 40.00                            |
| 413  | 87  | 13.00   | 313.00   | 55.33  | 15.20   | 40.13                            |
| 414  | 87  | 13.00   | 314.00   | 55.51  | 15.25   | 40.26                            |
| 415  | 87  | 13.00   | 315.00   | 55.68  | 15.30   | 40.38                            |
| 416  | 87  | 13.00   | 316.00   | 55.86  | 15.35   | 40.51                            |
| 417  | 87  | 13.00   | 317.00   | 56.04  | 15.40   | 40.64                            |
| 418  | 87  | 13.00   | 318.00   | 56.22  | 15.45   | 40.77                            |
| 419  | 87  | 13.00   | 319.00   | 56.39  | 15.49   | 40.90                            |
| 420  | 87  | 13.00   | 320.00   | 56.56  | 15.54   | 41.02                            |
| 421  | 87  | 13.00   | 321.00   | 56.74  | 15.59   | 41.15                            |
| 422  | 87  | 13.00   | 322.00   | 56.92  | 15.64   | 41.28                            |
| 423  | 87  | 13.00   | 323.00   | 57.10  | 15.69   | 41.41                            |
| 424  | 87  | 13.00   | 324.00   | 57.28  | 15.74   | 41.54                            |
| 425  | 87  | 13.00   | 325.00   | 57.45  | 15.79   | 41.66                            |
| 426  | 87  | 13.00   | 326.00   | 57.62  | 15.83   | 41.79                            |
| 427  | 87  | 13.00   | 327.00   | 57.80  | 15.88   | 41.92                            |
| 428  | 87  | 13.00   | 328.00   | 57.98  | 15.93   | 42.05                            |
| 429  | 87  | 13.00   | 329.00   | 58.16  | 15.98   | 42.18                            |
| 430  | 87  | 13.00   | 330.00   | 58.33  | 16.03   | 42.30                            |
| 431  | 87  | 13.00   | 331.00   | 58.51  | 16.08   | 42.43                            |
| 432  | 87  | 13.00   | 332.00   | 58.69  | 16.13   | 42.56                            |
| 433  | 87  | 13.00   | 333.00   | 58.86  | 16.17   | 42.69                            |
| 434  | 87  | 13.00   | 334.00   | 59.04  | 16.22   | 42.82                            |
| 435  | 87  | 13.00   | 335.00   | 59.21  | 16.27   | 42.94                            |
| 436  | 87  | 13.00   | 336.00   | 59.39  | 16.32   | 43.07                            |
| 437  | 87  | 13.00   | 337.00   | 59.57  | 16.37   | 43.20                            |
| 438  | 87  | 13.00   | 338.00   | 59.75  | 16.42   | 43.33                            |
| 439  | 87  | 13.00   | 339.00   | 59.92  | 16.46   | 43.46                            |
| 440  | 87  | 13.00   | 340.00   | 60.09  | 16.51   | 43.58                            |
| 441  | 87  | 13.00   | 341.00   | 60.27  | 16.56   | 43.71                            |
| 442  | 87  | 13.00   | 342.00   | 60.45  | 16.61   | 43.84                            |
| 443  | 87  | 13.00   | 343.00   | 60.63  | 16.66   | 43.97                            |
| 444  | 87  | 13.00   | 344.00   | 60.81  | 16.71   | 44.10                            |
| 445  | 87  | 13.00   | 345.00   | 60.98  | 16.76   | 44.22                            |
| 446  | 87  | 13.00   | 346.00   | 61.15  | 16.80   | 44.35                            |
| 447  | 87  | 13.00   | 347.00   | 61.33  | 16.85   | 44.48                            |
| 448  | 87  | 13.00   | 348.00   | 61.51  | 16.90   | 44.61                            |
| 449  | 87  | 13.00   | 349.00   | 61.69  | 16.95   | 44.74                            |
| 450  | 87  | 13.00   | 350.00   | 61.86  | 17.00   | 44.86                            |
| 451  | 87  | 13.00   | 351.00   | 62.04  | 17.05   | 44.99                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 452  | 87  | 13.00   | 352.00   | 62.22  | 17.10   | 45.12                            |
| 453  | 87  | 13.00   | 353.00   | 62.39  | 17.14   | 45.25                            |
| 454  | 87  | 13.00   | 354.00   | 62.57  | 17.19   | 45.38                            |
| 455  | 87  | 13.00   | 355.00   | 62.74  | 17.24   | 45.50                            |
| 456  | 87  | 13.00   | 356.00   | 62.92  | 17.29   | 45.63                            |
| 457  | 87  | 13.00   | 357.00   | 63.10  | 17.34   | 45.76                            |
| 458  | 87  | 13.00   | 358.00   | 63.28  | 17.39   | 45.89                            |
| 459  | 87  | 13.00   | 359.00   | 63.45  | 17.43   | 46.02                            |
| 460  | 87  | 13.00   | 360.00   | 63.62  | 17.48   | 46.14                            |
| 461  | 87  | 13.00   | 361.00   | 63.80  | 17.53   | 46.27                            |
| 462  | 87  | 13.00   | 362.00   | 63.98  | 17.58   | 46.40                            |
| 463  | 87  | 13.00   | 363.00   | 64.16  | 17.63   | 46.53                            |
| 464  | 87  | 13.00   | 364.00   | 64.34  | 17.68   | 46.66                            |
| 465  | 87  | 13.00   | 365.00   | 64.51  | 17.73   | 46.78                            |
| 466  | 87  | 13.00   | 366.00   | 64.68  | 17.77   | 46.91                            |
| 467  | 87  | 13.00   | 367.00   | 64.86  | 17.82   | 47.04                            |
| 468  | 87  | 13.00   | 368.00   | 65.04  | 17.87   | 47.17                            |
| 469  | 87  | 13.00   | 369.00   | 65.22  | 17.92   | 47.30                            |
| 470  | 87  | 13.00   | 370.00   | 65.39  | 17.97   | 47.42                            |
| 471  | 87  | 13.00   | 371.00   | 65.57  | 18.02   | 47.55                            |
| 472  | 87  | 13.00   | 372.00   | 65.75  | 18.07   | 47.68                            |
| 473  | 87  | 13.00   | 373.00   | 65.92  | 18.11   | 47.81                            |
| 474  | 87  | 13.00   | 374.00   | 66.10  | 18.16   | 47.94                            |
| 475  | 87  | 13.00   | 375.00   | 66.27  | 18.21   | 48.06                            |
| 476  | 87  | 13.00   | 376.00   | 66.45  | 18.26   | 48.19                            |
| 477  | 87  | 13.00   | 377.00   | 66.63  | 18.31   | 48.32                            |
| 478  | 87  | 13.00   | 378.00   | 66.81  | 18.36   | 48.45                            |
| 479  | 87  | 13.00   | 379.00   | 66.98  | 18.40   | 48.58                            |
| 480  | 87  | 13.00   | 380.00   | 67.15  | 18.45   | 48.70                            |
| 481  | 87  | 13.00   | 381.00   | 67.33  | 18.50   | 48.83                            |
| 482  | 87  | 13.00   | 382.00   | 67.51  | 18.55   | 48.96                            |
| 483  | 87  | 13.00   | 383.00   | 67.69  | 18.60   | 49.09                            |
| 484  | 87  | 13.00   | 384.00   | 67.87  | 18.65   | 49.22                            |
| 485  | 87  | 13.00   | 385.00   | 68.04  | 18.70   | 49.34                            |
| 486  | 87  | 13.00   | 386.00   | 68.21  | 18.74   | 49.47                            |
| 487  | 87  | 13.00   | 387.00   | 68.39  | 18.79   | 49.60                            |
| 488  | 87  | 13.00   | 388.00   | 68.57  | 18.84   | 49.73                            |
| 489  | 87  | 13.00   | 389.00   | 68.75  | 18.89   | 49.86                            |
| 490  | 87  | 13.00   | 390.00   | 68.92  | 18.94   | 49.98                            |
| 491  | 87  | 13.00   | 391.00   | 69.10  | 18.99   | 50.11                            |
| 492  | 87  | 13.00   | 392.00   | 69.28  | 19.04   | 50.24                            |
| 493  | 87  | 13.00   | 393.00   | 69.45  | 19.08   | 50.37                            |
| 494  | 87  | 13.00   | 394.00   | 69.63  | 19.13   | 50.50                            |
| 495  | 87  | 13.00   | 395.00   | 69.80  | 19.18   | 50.62                            |
| 496  | 87  | 13.00   | 396.00   | 69.98  | 19.23   | 50.75                            |
| 497  | 87  | 13.00   | 397.00   | 70.16  | 19.28   | 50.88                            |
| 498  | 87  | 13.00   | 398.00   | 70.34  | 19.33   | 51.01                            |
| 499  | 87  | 13.00   | 399.00   | 70.51  | 19.37   | 51.14                            |
| 500  | 87  | 13.00   | 400.00   | 70.68  | 19.42   | 51.26                            |
| 501  | 87  | 13.00   | 401.00   | 70.86  | 19.47   | 51.39                            |
| 502  | 87  | 13.00   | 402.00   | 71.04  | 19.52   | 51.52                            |
| 503  | 87  | 13.00   | 403.00   | 71.22  | 19.57   | 51.65                            |
| 504  | 87  | 13.00   | 404.00   | 71.40  | 19.62   | 51.78                            |
| 505  | 87  | 13.00   | 405.00   | 71.57  | 19.67   | 51.90                            |
| 506  | 87  | 13.00   | 406.00   | 71.74  | 19.71   | 52.03                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 507  | 87  | 13.00   | 407.00   | 71.92  | 19.76   | 52.16                            |
| 508  | 87  | 13.00   | 408.00   | 72.10  | 19.81   | 52.29                            |
| 509  | 87  | 13.00   | 409.00   | 72.28  | 19.86   | 52.42                            |
| 510  | 87  | 13.00   | 410.00   | 72.45  | 19.91   | 52.54                            |
| 511  | 87  | 13.00   | 411.00   | 72.63  | 19.96   | 52.67                            |
| 512  | 87  | 13.00   | 412.00   | 72.81  | 20.01   | 52.80                            |
| 513  | 87  | 13.00   | 413.00   | 72.98  | 20.05   | 52.93                            |
| 514  | 87  | 13.00   | 414.00   | 73.16  | 20.10   | 53.06                            |
| 515  | 87  | 13.00   | 415.00   | 73.33  | 20.15   | 53.18                            |
| 516  | 87  | 13.00   | 416.00   | 73.51  | 20.20   | 53.31                            |
| 517  | 87  | 13.00   | 417.00   | 73.69  | 20.25   | 53.44                            |
| 518  | 87  | 13.00   | 418.00   | 73.87  | 20.30   | 53.57                            |
| 519  | 87  | 13.00   | 419.00   | 74.04  | 20.34   | 53.70                            |
| 520  | 87  | 13.00   | 420.00   | 74.21  | 20.39   | 53.82                            |
| 521  | 87  | 13.00   | 421.00   | 74.39  | 20.44   | 53.95                            |
| 522  | 87  | 13.00   | 422.00   | 74.57  | 20.49   | 54.08                            |
| 523  | 87  | 13.00   | 423.00   | 74.75  | 20.54   | 54.21                            |
| 524  | 87  | 13.00   | 424.00   | 74.93  | 20.59   | 54.34                            |
| 525  | 87  | 13.00   | 425.00   | 75.10  | 20.64   | 54.46                            |
| 526  | 87  | 13.00   | 426.00   | 75.27  | 20.68   | 54.59                            |
| 527  | 87  | 13.00   | 427.00   | 75.45  | 20.73   | 54.72                            |
| 528  | 87  | 13.00   | 428.00   | 75.63  | 20.78   | 54.85                            |
| 529  | 87  | 13.00   | 429.00   | 75.81  | 20.83   | 54.98                            |
| 530  | 87  | 13.00   | 430.00   | 75.98  | 20.88   | 55.10                            |
| 531  | 87  | 13.00   | 431.00   | 76.16  | 20.93   | 55.23                            |
| 532  | 87  | 13.00   | 432.00   | 76.34  | 20.98   | 55.36                            |
| 533  | 87  | 13.00   | 433.00   | 76.51  | 21.02   | 55.49                            |
| 534  | 87  | 13.00   | 434.00   | 76.69  | 21.07   | 55.62                            |
| 535  | 87  | 13.00   | 435.00   | 76.86  | 21.12   | 55.74                            |
| 536  | 87  | 13.00   | 436.00   | 77.04  | 21.17   | 55.87                            |
| 537  | 87  | 13.00   | 437.00   | 77.22  | 21.22   | 56.00                            |
| 538  | 87  | 13.00   | 438.00   | 77.40  | 21.27   | 56.13                            |
| 539  | 87  | 13.00   | 439.00   | 77.57  | 21.31   | 56.26                            |
| 540  | 87  | 13.00   | 440.00   | 77.74  | 21.36   | 56.38                            |
| 541  | 87  | 13.00   | 441.00   | 77.92  | 21.41   | 56.51                            |
| 542  | 87  | 13.00   | 442.00   | 78.10  | 21.46   | 56.64                            |
| 543  | 87  | 13.00   | 443.00   | 78.28  | 21.51   | 56.77                            |
| 544  | 87  | 13.00   | 444.00   | 78.46  | 21.56   | 56.90                            |
| 545  | 87  | 13.00   | 445.00   | 78.63  | 21.61   | 57.02                            |
| 546  | 87  | 13.00   | 446.00   | 78.80  | 21.65   | 57.15                            |
| 547  | 87  | 13.00   | 447.00   | 78.98  | 21.70   | 57.28                            |
| 548  | 87  | 13.00   | 448.00   | 79.16  | 21.75   | 57.41                            |
| 549  | 87  | 13.00   | 449.00   | 79.34  | 21.80   | 57.54                            |
| 550  | 87  | 13.00   | 450.00   | 79.51  | 21.85   | 57.66                            |
| 551  | 87  | 13.00   | 451.00   | 79.69  | 21.90   | 57.79                            |
| 552  | 87  | 13.00   | 452.00   | 79.87  | 21.95   | 57.92                            |
| 553  | 87  | 13.00   | 453.00   | 80.04  | 21.99   | 58.05                            |
| 554  | 87  | 13.00   | 454.00   | 80.22  | 22.04   | 58.18                            |
| 555  | 87  | 13.00   | 455.00   | 80.39  | 22.09   | 58.30                            |
| 556  | 87  | 13.00   | 456.00   | 80.57  | 22.14   | 58.43                            |
| 557  | 87  | 13.00   | 457.00   | 80.75  | 22.19   | 58.56                            |
| 558  | 87  | 13.00   | 458.00   | 80.93  | 22.24   | 58.69                            |
| 559  | 87  | 13.00   | 459.00   | 81.10  | 22.28   | 58.82                            |
| 560  | 87  | 13.00   | 460.00   | 81.27  | 22.33   | 58.94                            |
| 561  | 87  | 13.00   | 461.00   | 81.45  | 22.38   | 59.07                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 562  | 87  | 13.00   | 462.00   | 81.63  | 22.43   | 59.20                            |
| 563  | 87  | 13.00   | 463.00   | 81.81  | 22.48   | 59.33                            |
| 564  | 87  | 13.00   | 464.00   | 81.99  | 22.53   | 59.46                            |
| 565  | 87  | 13.00   | 465.00   | 82.16  | 22.58   | 59.58                            |
| 566  | 87  | 13.00   | 466.00   | 82.33  | 22.62   | 59.71                            |
| 567  | 87  | 13.00   | 467.00   | 82.51  | 22.67   | 59.84                            |
| 568  | 87  | 13.00   | 468.00   | 82.69  | 22.72   | 59.97                            |
| 569  | 87  | 13.00   | 469.00   | 82.87  | 22.77   | 60.10                            |
| 570  | 87  | 13.00   | 470.00   | 83.04  | 22.82   | 60.22                            |
| 571  | 87  | 13.00   | 471.00   | 83.22  | 22.87   | 60.35                            |
| 572  | 87  | 13.00   | 472.00   | 83.40  | 22.92   | 60.48                            |
| 573  | 87  | 13.00   | 473.00   | 83.57  | 22.96   | 60.61                            |
| 574  | 87  | 13.00   | 474.00   | 83.75  | 23.01   | 60.74                            |
| 575  | 87  | 13.00   | 475.00   | 83.92  | 23.06   | 60.86                            |
| 576  | 87  | 13.00   | 476.00   | 84.10  | 23.11   | 60.99                            |
| 577  | 87  | 13.00   | 477.00   | 84.28  | 23.16   | 61.12                            |
| 578  | 87  | 13.00   | 478.00   | 84.46  | 23.21   | 61.25                            |
| 579  | 87  | 13.00   | 479.00   | 84.63  | 23.25   | 61.38                            |
| 580  | 87  | 13.00   | 480.00   | 84.80  | 23.30   | 61.50                            |
| 581  | 87  | 13.00   | 481.00   | 84.98  | 23.35   | 61.63                            |
| 582  | 87  | 13.00   | 482.00   | 85.16  | 23.40   | 61.76                            |
| 583  | 87  | 13.00   | 483.00   | 85.34  | 23.45   | 61.89                            |
| 584  | 87  | 13.00   | 484.00   | 85.52  | 23.50   | 62.02                            |
| 585  | 87  | 13.00   | 485.00   | 85.69  | 23.55   | 62.14                            |
| 586  | 87  | 13.00   | 486.00   | 85.86  | 23.59   | 62.27                            |
| 587  | 87  | 13.00   | 487.00   | 86.04  | 23.64   | 62.40                            |
| 588  | 87  | 13.00   | 488.00   | 86.22  | 23.69   | 62.53                            |
| 589  | 87  | 13.00   | 489.00   | 86.40  | 23.74   | 62.66                            |
| 590  | 87  | 13.00   | 490.00   | 86.57  | 23.79   | 62.78                            |
| 591  | 87  | 13.00   | 491.00   | 86.75  | 23.84   | 62.91                            |
| 592  | 87  | 13.00   | 492.00   | 86.93  | 23.89   | 63.04                            |
| 593  | 87  | 13.00   | 493.00   | 87.10  | 23.93   | 63.17                            |
| 594  | 87  | 13.00   | 494.00   | 87.28  | 23.98   | 63.30                            |
| 595  | 87  | 13.00   | 495.00   | 87.45  | 24.03   | 63.42                            |
| 596  | 87  | 13.00   | 496.00   | 87.63  | 24.08   | 63.55                            |
| 597  | 87  | 13.00   | 497.00   | 87.81  | 24.13   | 63.68                            |
| 598  | 87  | 13.00   | 498.00   | 87.99  | 24.18   | 63.81                            |
| 599  | 87  | 13.00   | 499.00   | 88.16  | 24.22   | 63.94                            |
| 600  | 87  | 13.00   | 500.00   | 88.33  | 24.27   | 64.06                            |
| 601  | 87  | 13.00   | 501.00   | 88.51  | 24.32   | 64.19                            |
| 602  | 87  | 13.00   | 502.00   | 88.69  | 24.37   | 64.32                            |
| 603  | 87  | 13.00   | 503.00   | 88.87  | 24.42   | 64.45                            |
| 604  | 87  | 13.00   | 504.00   | 89.05  | 24.47   | 64.58                            |
| 605  | 87  | 13.00   | 505.00   | 89.22  | 24.52   | 64.70                            |
| 606  | 87  | 13.00   | 506.00   | 89.39  | 24.56   | 64.83                            |
| 607  | 87  | 13.00   | 507.00   | 89.57  | 24.61   | 64.96                            |
| 608  | 87  | 13.00   | 508.00   | 89.75  | 24.66   | 65.09                            |
| 609  | 87  | 13.00   | 509.00   | 89.93  | 24.71   | 65.22                            |
| 610  | 87  | 13.00   | 510.00   | 90.10  | 24.76   | 65.34                            |
| 611  | 87  | 13.00   | 511.00   | 90.28  | 24.81   | 65.47                            |
| 612  | 87  | 13.00   | 512.00   | 90.46  | 24.86   | 65.60                            |
| 613  | 87  | 13.00   | 513.00   | 90.63  | 24.90   | 65.73                            |
| 614  | 87  | 13.00   | 514.00   | 90.81  | 24.95   | 65.86                            |
| 615  | 87  | 13.00   | 515.00   | 90.98  | 25.00   | 65.98                            |
| 616  | 87  | 13.00   | 516.00   | 91.16  | 25.05   | 66.11                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 617  | 87  | 13.00   | 517.00   | 91.34  | 25.10   | 66.24                            |
| 618  | 87  | 13.00   | 518.00   | 91.52  | 25.15   | 66.37                            |
| 619  | 87  | 13.00   | 519.00   | 91.69  | 25.19   | 66.50                            |
| 620  | 87  | 13.00   | 520.00   | 91.86  | 25.24   | 66.62                            |
| 621  | 87  | 13.00   | 521.00   | 92.04  | 25.29   | 66.75                            |
| 622  | 87  | 13.00   | 522.00   | 92.22  | 25.34   | 66.88                            |
| 623  | 87  | 13.00   | 523.00   | 92.40  | 25.39   | 67.01                            |
| 624  | 87  | 13.00   | 524.00   | 92.58  | 25.44   | 67.14                            |
| 625  | 87  | 13.00   | 525.00   | 92.75  | 25.49   | 67.26                            |
| 626  | 87  | 13.00   | 526.00   | 92.92  | 25.53   | 67.39                            |
| 627  | 87  | 13.00   | 527.00   | 93.10  | 25.58   | 67.52                            |
| 628  | 87  | 13.00   | 528.00   | 93.28  | 25.63   | 67.65                            |
| 629  | 87  | 13.00   | 529.00   | 93.46  | 25.68   | 67.78                            |
| 630  | 87  | 13.00   | 530.00   | 93.63  | 25.73   | 67.90                            |
| 631  | 87  | 13.00   | 531.00   | 93.81  | 25.78   | 68.03                            |
| 632  | 87  | 13.00   | 532.00   | 93.99  | 25.83   | 68.16                            |
| 633  | 87  | 13.00   | 533.00   | 94.16  | 25.87   | 68.29                            |
| 634  | 87  | 13.00   | 534.00   | 94.34  | 25.92   | 68.42                            |
| 635  | 87  | 13.00   | 535.00   | 94.51  | 25.97   | 68.54                            |
| 636  | 87  | 13.00   | 536.00   | 94.69  | 26.02   | 68.67                            |
| 637  | 87  | 13.00   | 537.00   | 94.87  | 26.07   | 68.80                            |
| 638  | 87  | 13.00   | 538.00   | 95.05  | 26.12   | 68.93                            |
| 639  | 87  | 13.00   | 539.00   | 95.22  | 26.16   | 69.06                            |
| 640  | 87  | 13.00   | 540.00   | 95.39  | 26.21   | 69.18                            |
| 641  | 87  | 13.00   | 541.00   | 95.57  | 26.26   | 69.31                            |
| 642  | 87  | 13.00   | 542.00   | 95.75  | 26.31   | 69.44                            |
| 643  | 87  | 13.00   | 543.00   | 95.93  | 26.36   | 69.57                            |
| 644  | 87  | 13.00   | 544.00   | 96.11  | 26.41   | 69.70                            |
| 645  | 87  | 13.00   | 545.00   | 96.28  | 26.46   | 69.82                            |
| 646  | 87  | 13.00   | 546.00   | 96.45  | 26.50   | 69.95                            |
| 647  | 87  | 13.00   | 547.00   | 96.63  | 26.55   | 70.08                            |
| 648  | 87  | 13.00   | 548.00   | 96.81  | 26.60   | 70.21                            |
| 649  | 87  | 13.00   | 549.00   | 96.99  | 26.65   | 70.34                            |
| 650  | 87  | 13.00   | 550.00   | 97.16  | 26.70   | 70.46                            |
| 651  | 87  | 13.00   | 551.00   | 97.34  | 26.75   | 70.59                            |
| 652  | 87  | 13.00   | 552.00   | 97.52  | 26.80   | 70.72                            |
| 653  | 87  | 13.00   | 553.00   | 97.69  | 26.84   | 70.85                            |
| 654  | 87  | 13.00   | 554.00   | 97.87  | 26.89   | 70.98                            |
| 655  | 87  | 13.00   | 555.00   | 98.04  | 26.94   | 71.10                            |
| 656  | 87  | 13.00   | 556.00   | 98.22  | 26.99   | 71.23                            |
| 657  | 87  | 13.00   | 557.00   | 98.40  | 27.04   | 71.36                            |
| 658  | 87  | 13.00   | 558.00   | 98.58  | 27.09   | 71.49                            |
| 659  | 87  | 13.00   | 559.00   | 98.75  | 27.13   | 71.62                            |
| 660  | 87  | 13.00   | 560.00   | 98.92  | 27.18   | 71.74                            |
| 661  | 87  | 13.00   | 561.00   | 99.10  | 27.23   | 71.87                            |
| 662  | 87  | 13.00   | 562.00   | 99.28  | 27.28   | 72.00                            |
| 663  | 87  | 13.00   | 563.00   | 99.46  | 27.33   | 72.13                            |
| 664  | 87  | 13.00   | 564.00   | 99.64  | 27.38   | 72.26                            |
| 665  | 87  | 13.00   | 565.00   | 99.81  | 27.43   | 72.38                            |
| 666  | 87  | 13.00   | 566.00   | 99.98  | 27.47   | 72.51                            |
| 667  | 87  | 13.00   | 567.00   | 100.16   | 27.52   | 72.64                            |
| 668  | 87  | 13.00   | 568.00   | 100.34   | 27.57   | 72.77                            |
| 669  | 87  | 13.00   | 569.00   | 100.52   | 27.62   | 72.90                            |
| 670  | 87  | 13.00   | 570.00   | 100.60   | 27.64   | 72.96                            |

If the employee's gross pay is over £670, go to page 54.

## Monthly table for not contracted-out reduced rate contributions for use from 6 April 2007 to 5 April 2008

### 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 1a - 1e of the table to columns 1a - 1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step, with the exception of the LEL, ET and UEL, 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.

| ▼<br>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 | ▼<br>Employer's contributions |
|--|---|--|--|--|---|-------------------------------|
| £  | £   | £ p  | £ p  | £ p  | £ p   | £ p                           |
| <b>Up to and including 376.99</b>                    | No NIC liability, make no entries on forms P11 and P14              |  |  |  |   |                               |
| 377  | 377   | 0.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 381  | 377   | 4.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 385  | 377   | 8.00   | 0.00   | 0.00   | 0.00  | 0.00                          |
| 389  | 377   | 12.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 393  | 377   | 16.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 397  | 377   | 20.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 401  | 377   | 24.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 405  | 377   | 28.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 409  | 377   | 32.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 413  | 377   | 36.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 417  | 377   | 40.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 421  | 377   | 44.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 425  | 377   | 48.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 429  | 377   | 52.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 433  | 377   | 56.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 435  | 377   | 58.00  | 0.00   | 0.00   | 0.00  | 0.00                          |
| 437  | 377   | 58.00  | 2.00   | 0.70   | 0.19  | 0.51                          |
| 441  | 377   | 58.00  | 6.00   | 1.41   | 0.39  | 1.02                          |
| 445  | 377   | 58.00  | 10.00  | 2.12   | 0.58  | 1.54                          |
| 449  | 377   | 58.00  | 14.00  | 2.83   | 0.78  | 2.05                          |
| 453  | 377   | 58.00  | 18.00  | 3.53   | 0.97  | 2.56                          |
| 457  | 377   | 58.00  | 22.00  | 4.23   | 1.16  | 3.07                          |
| 461  | 377   | 58.00  | 26.00  | 4.94   | 1.36  | 3.58                          |
| 465  | 377   | 58.00  | 30.00  | 5.65   | 1.55  | 4.10                          |
| 469  | 377   | 58.00  | 34.00  | 6.36   | 1.75  | 4.61                          |
| 473  | 377   | 58.00  | 38.00  | 7.06   | 1.94  | 5.12                          |
| 477  | 377   | 58.00  | 42.00  | 7.76   | 2.13  | 5.63                          |
| 481  | 377   | 58.00  | 46.00  | 8.47   | 2.33  | 6.14                          |
| 485  | 377   | 58.00  | 50.00  | 9.18   | 2.52  | 6.66                          |
| 489  | 377   | 58.00  | 54.00  | 9.89   | 2.72  | 7.17                          |
| 493  | 377   | 58.00  | 58.00  | 10.59  | 2.91  | 7.68                          |
| 497  | 377   | 58.00  | 62.00  | 11.29  | 3.10  | 8.19                          |
| 501  | 377   | 58.00  | 66.00  | 12.00  | 3.30  | 8.70                          |
| 505  | 377   | 58.00  | 70.00  | 12.71  | 3.49  | 9.22                          |
| 509  | 377   | 58.00  | 74.00  | 13.42  | 3.69  | 9.73                          |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 513  | 377   | 58.00   | 78.00  | 14.12  | 3.88  | 10.24                            |
| 517  | 377   | 58.00   | 82.00  | 14.82  | 4.07  | 10.75                            |
| 521  | 377   | 58.00   | 86.00  | 15.53  | 4.27  | 11.26                            |
| 525  | 377   | 58.00   | 90.00  | 16.24  | 4.46  | 11.78                            |
| 529  | 377   | 58.00   | 94.00  | 16.95  | 4.66  | 12.29                            |
| 533  | 377   | 58.00   | 98.00  | 17.65  | 4.85  | 12.80                            |
| 537  | 377   | 58.00   | 102.00   | 18.35  | 5.04  | 13.31                            |
| 541  | 377   | 58.00   | 106.00   | 19.06  | 5.24  | 13.82                            |
| 545  | 377   | 58.00   | 110.00   | 19.77  | 5.43  | 14.34                            |
| 549  | 377   | 58.00   | 114.00   | 20.48  | 5.63  | 14.85                            |
| 553  | 377   | 58.00   | 118.00   | 21.18  | 5.82  | 15.36                            |
| 557  | 377   | 58.00   | 122.00   | 21.88  | 6.01  | 15.87                            |
| 561  | 377   | 58.00   | 126.00   | 22.59  | 6.21  | 16.38                            |
| 565  | 377   | 58.00   | 130.00   | 23.30  | 6.40  | 16.90                            |
| 569  | 377   | 58.00   | 134.00   | 24.01  | 6.60  | 17.41                            |
| 573  | 377   | 58.00   | 138.00   | 24.71  | 6.79  | 17.92                            |
| 577  | 377   | 58.00   | 142.00   | 25.41  | 6.98  | 18.43                            |
| 581  | 377   | 58.00   | 146.00   | 26.12  | 7.18  | 18.94                            |
| 585  | 377   | 58.00   | 150.00   | 26.83  | 7.37  | 19.46                            |
| 589  | 377   | 58.00   | 154.00   | 27.54  | 7.57  | 19.97                            |
| 593  | 377   | 58.00   | 158.00   | 28.24  | 7.76  | 20.48                            |
| 597  | 377   | 58.00   | 162.00   | 28.94  | 7.95  | 20.99                            |
| 601  | 377   | 58.00   | 166.00   | 29.65  | 8.15  | 21.50                            |
| 605  | 377   | 58.00   | 170.00   | 30.36  | 8.34  | 22.02                            |
| 609  | 377   | 58.00   | 174.00   | 31.07  | 8.54  | 22.53                            |
| 613  | 377   | 58.00   | 178.00   | 31.77  | 8.73  | 23.04                            |
| 617  | 377   | 58.00   | 182.00   | 32.47  | 8.92  | 23.55                            |
| 621  | 377   | 58.00   | 186.00   | 33.18  | 9.12  | 24.06                            |
| 625  | 377   | 58.00   | 190.00   | 33.89  | 9.31  | 24.58                            |
| 629  | 377   | 58.00   | 194.00   | 34.60  | 9.51  | 25.09                            |
| 633  | 377   | 58.00   | 198.00   | 35.30  | 9.70  | 25.60                            |
| 637  | 377   | 58.00   | 202.00   | 36.00  | 9.89  | 26.11                            |
| 641  | 377   | 58.00   | 206.00   | 36.71  | 10.09   | 26.62                            |
| 645  | 377   | 58.00   | 210.00   | 37.42  | 10.28   | 27.14                            |
| 649  | 377   | 58.00   | 214.00   | 38.13  | 10.48   | 27.65                            |
| 653  | 377   | 58.00   | 218.00   | 38.83  | 10.67   | 28.16                            |
| 657  | 377   | 58.00   | 222.00   | 39.53  | 10.86   | 28.67                            |
| 661  | 377   | 58.00   | 226.00   | 40.24  | 11.06   | 29.18                            |
| 665  | 377   | 58.00   | 230.00   | 40.95  | 11.25   | 29.70                            |
| 669  | 377   | 58.00   | 234.00   | 41.66  | 11.45   | 30.21                            |
| 673  | 377   | 58.00   | 238.00   | 42.36  | 11.64   | 30.72                            |
| 677  | 377   | 58.00   | 242.00   | 43.06  | 11.83   | 31.23                            |
| 681  | 377   | 58.00   | 246.00   | 43.77  | 12.03   | 31.74                            |
| 685  | 377   | 58.00   | 250.00   | 44.48  | 12.22   | 32.26                            |
| 689  | 377   | 58.00   | 254.00   | 45.19  | 12.42   | 32.77                            |
| 693  | 377   | 58.00   | 258.00   | 45.89  | 12.61   | 33.28                            |
| 697  | 377   | 58.00   | 262.00   | 46.59  | 12.80   | 33.79                            |
| 701  | 377   | 58.00   | 266.00   | 47.30  | 13.00   | 34.30                            |
| 705  | 377   | 58.00   | 270.00   | 48.01  | 13.19   | 34.82                            |
| 709  | 377   | 58.00   | 274.00   | 48.72  | 13.39   | 35.33                            |
| 713  | 377   | 58.00   | 278.00   | 49.42  | 13.58   | 35.84                            |
| 717  | 377   | 58.00   | 282.00   | 50.12  | 13.77   | 36.35                            |
| 721  | 377   | 58.00   | 286.00   | 50.83  | 13.97   | 36.86                            |
| 725  | 377   | 58.00   | 290.00   | 51.54  | 14.16   | 37.38                            |
| 729  | 377   | 58.00   | 294.00   | 52.25  | 14.36   | 37.89                            |

| ▼<br>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 | ▼<br>Employer's contributions |
|--|---|--|--|--|---|-------------------------------|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |                               |
| £  | £   | £ p  | £ p  | £ p  | £ p   | £ p                           |
| 733  | 377   | 58.00  | 298.00   | 52.95  | 14.55   | 38.40                         |
| 737  | 377   | 58.00  | 302.00   | 53.65  | 14.74   | 38.91                         |
| 741  | 377   | 58.00  | 306.00   | 54.36  | 14.94   | 39.42                         |
| 745  | 377   | 58.00  | 310.00   | 55.07  | 15.13   | 39.94                         |
| 749  | 377   | 58.00  | 314.00   | 55.78  | 15.33   | 40.45                         |
| 753  | 377   | 58.00  | 318.00   | 56.48  | 15.52   | 40.96                         |
| 757  | 377   | 58.00  | 322.00   | 57.18  | 15.71   | 41.47                         |
| 761  | 377   | 58.00  | 326.00   | 57.89  | 15.91   | 41.98                         |
| 765  | 377   | 58.00  | 330.00   | 58.60  | 16.10   | 42.50                         |
| 769  | 377   | 58.00  | 334.00   | 59.31  | 16.30   | 43.01                         |
| 773  | 377   | 58.00  | 338.00   | 60.01  | 16.49   | 43.52                         |
| 777  | 377   | 58.00  | 342.00   | 60.71  | 16.68   | 44.03                         |
| 781  | 377   | 58.00  | 346.00   | 61.42  | 16.88   | 44.54                         |
| 785  | 377   | 58.00  | 350.00   | 62.13  | 17.07   | 45.06                         |
| 789  | 377   | 58.00  | 354.00   | 62.84  | 17.27   | 45.57                         |
| 793  | 377   | 58.00  | 358.00   | 63.54  | 17.46   | 46.08                         |
| 797  | 377   | 58.00  | 362.00   | 64.24  | 17.65   | 46.59                         |
| 801  | 377   | 58.00  | 366.00   | 64.95  | 17.85   | 47.10                         |
| 805  | 377   | 58.00  | 370.00   | 65.66  | 18.04   | 47.62                         |
| 809  | 377   | 58.00  | 374.00   | 66.37  | 18.24   | 48.13                         |
| 813  | 377   | 58.00  | 378.00   | 67.07  | 18.43   | 48.64                         |
| 817  | 377   | 58.00  | 382.00   | 67.77  | 18.62   | 49.15                         |
| 821  | 377   | 58.00  | 386.00   | 68.48  | 18.82   | 49.66                         |
| 825  | 377   | 58.00  | 390.00   | 69.19  | 19.01   | 50.18                         |
| 829  | 377   | 58.00  | 394.00   | 69.90  | 19.21   | 50.69                         |
| 833  | 377   | 58.00  | 398.00   | 70.60  | 19.40   | 51.20                         |
| 837  | 377   | 58.00  | 402.00   | 71.30  | 19.59   | 51.71                         |
| 841  | 377   | 58.00  | 406.00   | 72.01  | 19.79   | 52.22                         |
| 845  | 377   | 58.00  | 410.00   | 72.72  | 19.98   | 52.74                         |
| 849  | 377   | 58.00  | 414.00   | 73.43  | 20.18   | 53.25                         |
| 853  | 377   | 58.00  | 418.00   | 74.13  | 20.37   | 53.76                         |
| 857  | 377   | 58.00  | 422.00   | 74.83  | 20.56   | 54.27                         |
| 861  | 377   | 58.00  | 426.00   | 75.54  | 20.76   | 54.78                         |
| 865  | 377   | 58.00  | 430.00   | 76.25  | 20.95   | 55.30                         |
| 869  | 377   | 58.00  | 434.00   | 76.96  | 21.15   | 55.81                         |
| 873  | 377   | 58.00  | 438.00   | 77.66  | 21.34   | 56.32                         |
| 877  | 377   | 58.00  | 442.00   | 78.36  | 21.53   | 56.83                         |
| 881  | 377   | 58.00  | 446.00   | 79.07  | 21.73   | 57.34                         |
| 885  | 377   | 58.00  | 450.00   | 79.78  | 21.92   | 57.86                         |
| 889  | 377   | 58.00  | 454.00   | 80.49  | 22.12   | 58.37                         |
| 893  | 377   | 58.00  | 458.00   | 81.19  | 22.31   | 58.88                         |
| 897  | 377   | 58.00  | 462.00   | 81.89  | 22.50   | 59.39                         |
| 901  | 377   | 58.00  | 466.00   | 82.60  | 22.70   | 59.90                         |
| 905  | 377   | 58.00  | 470.00   | 83.31  | 22.89   | 60.42                         |
| 909  | 377   | 58.00  | 474.00   | 84.02  | 23.09   | 60.93                         |
| 913  | 377   | 58.00  | 478.00   | 84.72  | 23.28   | 61.44                         |
| 917  | 377   | 58.00  | 482.00   | 85.42  | 23.47   | 61.95                         |
| 921  | 377   | 58.00  | 486.00   | 86.13  | 23.67   | 62.46                         |
| 925  | 377   | 58.00  | 490.00   | 86.84  | 23.86   | 62.98                         |
| 929  | 377   | 58.00  | 494.00   | 87.55  | 24.06   | 63.49                         |
| 933  | 377   | 58.00  | 498.00   | 88.25  | 24.25   | 64.00                         |
| 937  | 377   | 58.00  | 502.00   | 88.95  | 24.44   | 64.51                         |
| 941  | 377   | 58.00  | 506.00   | 89.66  | 24.64   | 65.02                         |
| 945  | 377   | 58.00  | 510.00   | 90.37  | 24.83   | 65.54                         |
| 949  | 377   | 58.00  | 514.00   | 91.08  | 25.03   | 66.05                         |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 953  | 377   | 58.00   | 518.00   | 91.78  | 25.22   | 66.56                            |
| 957  | 377   | 58.00   | 522.00   | 92.48  | 25.41   | 67.07                            |
| 961  | 377   | 58.00   | 526.00   | 93.19  | 25.61   | 67.58                            |
| 965  | 377   | 58.00   | 530.00   | 93.90  | 25.80   | 68.10                            |
| 969  | 377   | 58.00   | 534.00   | 94.61  | 26.00   | 68.61                            |
| 973  | 377   | 58.00   | 538.00   | 95.31  | 26.19   | 69.12                            |
| 977  | 377   | 58.00   | 542.00   | 96.01  | 26.38   | 69.63                            |
| 981  | 377   | 58.00   | 546.00   | 96.72  | 26.58   | 70.14                            |
| 985  | 377   | 58.00   | 550.00   | 97.43  | 26.77   | 70.66                            |
| 989  | 377   | 58.00   | 554.00   | 98.14  | 26.97   | 71.17                            |
| 993  | 377   | 58.00   | 558.00   | 98.84  | 27.16   | 71.68                            |
| 997  | 377   | 58.00   | 562.00   | 99.54  | 27.35   | 72.19                            |
| 1001   | 377   | 58.00   | 566.00   | 100.25   | 27.55   | 72.70                            |
| 1005   | 377   | 58.00   | 570.00   | 100.96   | 27.74   | 73.22                            |
| 1009   | 377   | 58.00   | 574.00   | 101.67   | 27.94   | 73.73                            |
| 1013   | 377   | 58.00   | 578.00   | 102.37   | 28.13   | 74.24                            |
| 1017   | 377   | 58.00   | 582.00   | 103.07   | 28.32   | 74.75                            |
| 1021   | 377   | 58.00   | 586.00   | 103.78   | 28.52   | 75.26                            |
| 1025   | 377   | 58.00   | 590.00   | 104.49   | 28.71   | 75.78                            |
| 1029   | 377   | 58.00   | 594.00   | 105.20   | 28.91   | 76.29                            |
| 1033   | 377   | 58.00   | 598.00   | 105.90   | 29.10   | 76.80                            |
| 1037   | 377   | 58.00   | 602.00   | 106.60   | 29.29   | 77.31                            |
| 1041   | 377   | 58.00   | 606.00   | 107.31   | 29.49   | 77.82                            |
| 1045   | 377   | 58.00   | 610.00   | 108.02   | 29.68   | 78.34                            |
| 1049   | 377   | 58.00   | 614.00   | 108.73   | 29.88   | 78.85                            |
| 1053   | 377   | 58.00   | 618.00   | 109.43   | 30.07   | 79.36                            |
| 1057   | 377   | 58.00   | 622.00   | 110.13   | 30.26   | 79.87                            |
| 1061   | 377   | 58.00   | 626.00   | 110.84   | 30.46   | 80.38                            |
| 1065   | 377   | 58.00   | 630.00   | 111.55   | 30.65   | 80.90                            |
| 1069   | 377   | 58.00   | 634.00   | 112.26   | 30.85   | 81.41                            |
| 1073   | 377   | 58.00   | 638.00   | 112.96   | 31.04   | 81.92                            |
| 1077   | 377   | 58.00   | 642.00   | 113.66   | 31.23   | 82.43                            |
| 1081   | 377   | 58.00   | 646.00   | 114.37   | 31.43   | 82.94                            |
| 1085   | 377   | 58.00   | 650.00   | 115.08   | 31.62   | 83.46                            |
| 1089   | 377   | 58.00   | 654.00   | 115.79   | 31.82   | 83.97                            |
| 1093   | 377   | 58.00   | 658.00   | 116.49   | 32.01   | 84.48                            |
| 1097   | 377   | 58.00   | 662.00   | 117.19   | 32.20   | 84.99                            |
| 1101   | 377   | 58.00   | 666.00   | 117.90   | 32.40   | 85.50                            |
| 1105   | 377   | 58.00   | 670.00   | 118.61   | 32.59   | 86.02                            |
| 1109   | 377   | 58.00   | 674.00   | 119.32   | 32.79   | 86.53                            |
| 1113   | 377   | 58.00   | 678.00   | 120.02   | 32.98   | 87.04                            |
| 1117   | 377   | 58.00   | 682.00   | 120.72   | 33.17   | 87.55                            |
| 1121   | 377   | 58.00   | 686.00   | 121.43   | 33.37   | 88.06                            |
| 1125   | 377   | 58.00   | 690.00   | 122.14   | 33.56   | 88.58                            |
| 1129   | 377   | 58.00   | 694.00   | 122.85   | 33.76   | 89.09                            |
| 1133   | 377   | 58.00   | 698.00   | 123.55   | 33.95   | 89.60                            |
| 1137   | 377   | 58.00   | 702.00   | 124.25   | 34.14   | 90.11                            |
| 1141   | 377   | 58.00   | 706.00   | 124.96   | 34.34   | 90.62                            |
| 1145   | 377   | 58.00   | 710.00   | 125.67   | 34.53   | 91.14                            |
| 1149   | 377   | 58.00   | 714.00   | 126.38   | 34.73   | 91.65                            |
| 1153   | 377   | 58.00   | 718.00   | 127.08   | 34.92   | 92.16                            |
| 1157   | 377   | 58.00   | 722.00   | 127.78   | 35.11   | 92.67                            |
| 1161   | 377   | 58.00   | 726.00   | 128.49   | 35.31   | 93.18                            |
| 1165   | 377   | 58.00   | 730.00   | 129.20   | 35.50   | 93.70                            |
| 1169   | 377   | 58.00   | 734.00   | 129.91   | 35.70   | 94.21                            |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 1173   | 377   | 58.00   | 738.00   | 130.61   | 35.89   | 94.72                            |
| 1177   | 377   | 58.00   | 742.00   | 131.31   | 36.08   | 95.23                            |
| 1181   | 377   | 58.00   | 746.00   | 132.02   | 36.28   | 95.74                            |
| 1185   | 377   | 58.00   | 750.00   | 132.73   | 36.47   | 96.26                            |
| 1189   | 377   | 58.00   | 754.00   | 133.44   | 36.67   | 96.77                            |
| 1193   | 377   | 58.00   | 758.00   | 134.14   | 36.86   | 97.28                            |
| 1197   | 377   | 58.00   | 762.00   | 134.84   | 37.05   | 97.79                            |
| 1201   | 377   | 58.00   | 766.00   | 135.55   | 37.25   | 98.30                            |
| 1205   | 377   | 58.00   | 770.00   | 136.26   | 37.44   | 98.82                            |
| 1209   | 377   | 58.00   | 774.00   | 136.97   | 37.64   | 99.33                            |
| 1213   | 377   | 58.00   | 778.00   | 137.67   | 37.83   | 99.84                            |
| 1217   | 377   | 58.00   | 782.00   | 138.37   | 38.02   | 100.35                           |
| 1221   | 377   | 58.00   | 786.00   | 139.08   | 38.22   | 100.86                           |
| 1225   | 377   | 58.00   | 790.00   | 139.79   | 38.41   | 101.38                           |
| 1229   | 377   | 58.00   | 794.00   | 140.50   | 38.61   | 101.89                           |
| 1233   | 377   | 58.00   | 798.00   | 141.20   | 38.80   | 102.40                           |
| 1237   | 377   | 58.00   | 802.00   | 141.90   | 38.99   | 102.91                           |
| 1241   | 377   | 58.00   | 806.00   | 142.61   | 39.19   | 103.42                           |
| 1245   | 377   | 58.00   | 810.00   | 143.32   | 39.38   | 103.94                           |
| 1249   | 377   | 58.00   | 814.00   | 144.03   | 39.58   | 104.45                           |
| 1253   | 377   | 58.00   | 818.00   | 144.73   | 39.77   | 104.96                           |
| 1257   | 377   | 58.00   | 822.00   | 145.43   | 39.96   | 105.47                           |
| 1261   | 377   | 58.00   | 826.00   | 146.14   | 40.16   | 105.98                           |
| 1265   | 377   | 58.00   | 830.00   | 146.85   | 40.35   | 106.50                           |
| 1269   | 377   | 58.00   | 834.00   | 147.56   | 40.55   | 107.01                           |
| 1273   | 377   | 58.00   | 838.00   | 148.26   | 40.74   | 107.52                           |
| 1277   | 377   | 58.00   | 842.00   | 148.96   | 40.93   | 108.03                           |
| 1281   | 377   | 58.00   | 846.00   | 149.67   | 41.13   | 108.54                           |
| 1285   | 377   | 58.00   | 850.00   | 150.38   | 41.32   | 109.06                           |
| 1289   | 377   | 58.00   | 854.00   | 151.09   | 41.52   | 109.57                           |
| 1293   | 377   | 58.00   | 858.00   | 151.79   | 41.71   | 110.08                           |
| 1297   | 377   | 58.00   | 862.00   | 152.49   | 41.90   | 110.59                           |
| 1301   | 377   | 58.00   | 866.00   | 153.20   | 42.10   | 111.10                           |
| 1305   | 377   | 58.00   | 870.00   | 153.91   | 42.29   | 111.62                           |
| 1309   | 377   | 58.00   | 874.00   | 154.62   | 42.49   | 112.13                           |
| 1313   | 377   | 58.00   | 878.00   | 155.32   | 42.68   | 112.64                           |
| 1317   | 377   | 58.00   | 882.00   | 156.02   | 42.87   | 113.15                           |
| 1321   | 377   | 58.00   | 886.00   | 156.73   | 43.07   | 113.66                           |
| 1325   | 377   | 58.00   | 890.00   | 157.44   | 43.26   | 114.18                           |
| 1329   | 377   | 58.00   | 894.00   | 158.15   | 43.46   | 114.69                           |
| 1333   | 377   | 58.00   | 898.00   | 158.85   | 43.65   | 115.20                           |
| 1337   | 377   | 58.00   | 902.00   | 159.55   | 43.84   | 115.71                           |
| 1341   | 377   | 58.00   | 906.00   | 160.26   | 44.04   | 116.22                           |
| 1345   | 377   | 58.00   | 910.00   | 160.97   | 44.23   | 116.74                           |
| 1349   | 377   | 58.00   | 914.00   | 161.68   | 44.43   | 117.25                           |
| 1353   | 377   | 58.00   | 918.00   | 162.38   | 44.62   | 117.76                           |
| 1357   | 377   | 58.00   | 922.00   | 163.08   | 44.81   | 118.27                           |
| 1361   | 377   | 58.00   | 926.00   | 163.79   | 45.01   | 118.78                           |
| 1365   | 377   | 58.00   | 930.00   | 164.50   | 45.20   | 119.30                           |
| 1369   | 377   | 58.00   | 934.00   | 165.21   | 45.40   | 119.81                           |
| 1373   | 377   | 58.00   | 938.00   | 165.91   | 45.59   | 120.32                           |
| 1377   | 377   | 58.00   | 942.00   | 166.61   | 45.78   | 120.83                           |
| 1381   | 377   | 58.00   | 946.00   | 167.32   | 45.98   | 121.34                           |
| 1385   | 377   | 58.00   | 950.00   | 168.03   | 46.17   | 121.86                           |
| 1389   | 377   | 58.00   | 954.00   | 168.74   | 46.37   | 122.37                           |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 1393   | 377   | 58.00   | 958.00   | 169.44   | 46.56   | 122.88                           |
| 1397   | 377   | 58.00   | 962.00   | 170.14   | 46.75   | 123.39                           |
| 1401   | 377   | 58.00   | 966.00   | 170.85   | 46.95   | 123.90                           |
| 1405   | 377   | 58.00   | 970.00   | 171.56   | 47.14   | 124.42                           |
| 1409   | 377   | 58.00   | 974.00   | 172.27   | 47.34   | 124.93                           |
| 1413   | 377   | 58.00   | 978.00   | 172.97   | 47.53   | 125.44                           |
| 1417   | 377   | 58.00   | 982.00   | 173.67   | 47.72   | 125.95                           |
| 1421   | 377   | 58.00   | 986.00   | 174.38   | 47.92   | 126.46                           |
| 1425   | 377   | 58.00   | 990.00   | 175.09   | 48.11   | 126.98                           |
| 1429   | 377   | 58.00   | 994.00   | 175.80   | 48.31   | 127.49                           |
| 1433   | 377   | 58.00   | 998.00   | 176.50   | 48.50   | 128.00                           |
| 1437   | 377   | 58.00   | 1002.00  | 177.20   | 48.69   | 128.51                           |
| 1441   | 377   | 58.00   | 1006.00  | 177.91   | 48.89   | 129.02                           |
| 1445   | 377   | 58.00   | 1010.00  | 178.62   | 49.08   | 129.54                           |
| 1449   | 377   | 58.00   | 1014.00  | 179.33   | 49.28   | 130.05                           |
| 1453   | 377   | 58.00   | 1018.00  | 180.03   | 49.47   | 130.56                           |
| 1457   | 377   | 58.00   | 1022.00  | 180.73   | 49.66   | 131.07                           |
| 1461   | 377   | 58.00   | 1026.00  | 181.44   | 49.86   | 131.58                           |
| 1465   | 377   | 58.00   | 1030.00  | 182.15   | 50.05   | 132.10                           |
| 1469   | 377   | 58.00   | 1034.00  | 182.86   | 50.25   | 132.61                           |
| 1473   | 377   | 58.00   | 1038.00  | 183.56   | 50.44   | 133.12                           |
| 1477   | 377   | 58.00   | 1042.00  | 184.26   | 50.63   | 133.63                           |
| 1481   | 377   | 58.00   | 1046.00  | 184.97   | 50.83   | 134.14                           |
| 1485   | 377   | 58.00   | 1050.00  | 185.68   | 51.02   | 134.66                           |
| 1489   | 377   | 58.00   | 1054.00  | 186.39   | 51.22   | 135.17                           |
| 1493   | 377   | 58.00   | 1058.00  | 187.09   | 51.41   | 135.68                           |
| 1497   | 377   | 58.00   | 1062.00  | 187.79   | 51.60   | 136.19                           |
| 1501   | 377   | 58.00   | 1066.00  | 188.50   | 51.80   | 136.70                           |
| 1505   | 377   | 58.00   | 1070.00  | 189.21   | 51.99   | 137.22                           |
| 1509   | 377   | 58.00   | 1074.00  | 189.92   | 52.19   | 137.73                           |
| 1513   | 377   | 58.00   | 1078.00  | 190.62   | 52.38   | 138.24                           |
| 1517   | 377   | 58.00   | 1082.00  | 191.32   | 52.57   | 138.75                           |
| 1521   | 377   | 58.00   | 1086.00  | 192.03   | 52.77   | 139.26                           |
| 1525   | 377   | 58.00   | 1090.00  | 192.74   | 52.96   | 139.78                           |
| 1529   | 377   | 58.00   | 1094.00  | 193.45   | 53.16   | 140.29                           |
| 1533   | 377   | 58.00   | 1098.00  | 194.15   | 53.35   | 140.80                           |
| 1537   | 377   | 58.00   | 1102.00  | 194.85   | 53.54   | 141.31                           |
| 1541   | 377   | 58.00   | 1106.00  | 195.56   | 53.74   | 141.82                           |
| 1545   | 377   | 58.00   | 1110.00  | 196.27   | 53.93   | 142.34                           |
| 1549   | 377   | 58.00   | 1114.00  | 196.98   | 54.13   | 142.85                           |
| 1553   | 377   | 58.00   | 1118.00  | 197.68   | 54.32   | 143.36                           |
| 1557   | 377   | 58.00   | 1122.00  | 198.38   | 54.51   | 143.87                           |
| 1561   | 377   | 58.00   | 1126.00  | 199.09   | 54.71   | 144.38                           |
| 1565   | 377   | 58.00   | 1130.00  | 199.80   | 54.90   | 144.90                           |
| 1569   | 377   | 58.00   | 1134.00  | 200.51   | 55.10   | 145.41                           |
| 1573   | 377   | 58.00   | 1138.00  | 201.21   | 55.29   | 145.92                           |
| 1577   | 377   | 58.00   | 1142.00  | 201.91   | 55.48   | 146.43                           |
| 1581   | 377   | 58.00   | 1146.00  | 202.62   | 55.68   | 146.94                           |
| 1585   | 377   | 58.00   | 1150.00  | 203.33   | 55.87   | 147.46                           |
| 1589   | 377   | 58.00   | 1154.00  | 204.04   | 56.07   | 147.97                           |
| 1593   | 377   | 58.00   | 1158.00  | 204.74   | 56.26   | 148.48                           |
| 1597   | 377   | 58.00   | 1162.00  | 205.44   | 56.45   | 148.99                           |
| 1601   | 377   | 58.00   | 1166.00  | 206.15   | 56.65   | 149.50                           |
| 1605   | 377   | 58.00   | 1170.00  | 206.86   | 56.84   | 150.02                           |
| 1609   | 377   | 58.00   | 1174.00  | 207.57   | 57.04   | 150.53                           |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 1613   | 377   | 58.00   | 1178.00  | 208.27   | 57.23   | 151.04                           |
| 1617   | 377   | 58.00   | 1182.00  | 208.97   | 57.42   | 151.55                           |
| 1621   | 377   | 58.00   | 1186.00  | 209.68   | 57.62   | 152.06                           |
| 1625   | 377   | 58.00   | 1190.00  | 210.39   | 57.81   | 152.58                           |
| 1629   | 377   | 58.00   | 1194.00  | 211.10   | 58.01   | 153.09                           |
| 1633   | 377   | 58.00   | 1198.00  | 211.80   | 58.20   | 153.60                           |
| 1637   | 377   | 58.00   | 1202.00  | 212.50   | 58.39   | 154.11                           |
| 1641   | 377   | 58.00   | 1206.00  | 213.21   | 58.59   | 154.62                           |
| 1645   | 377   | 58.00   | 1210.00  | 213.92   | 58.78   | 155.14                           |
| 1649   | 377   | 58.00   | 1214.00  | 214.63   | 58.98   | 155.65                           |
| 1653   | 377   | 58.00   | 1218.00  | 215.33   | 59.17   | 156.16                           |
| 1657   | 377   | 58.00   | 1222.00  | 216.03   | 59.36   | 156.67                           |
| 1661   | 377   | 58.00   | 1226.00  | 216.74   | 59.56   | 157.18                           |
| 1665   | 377   | 58.00   | 1230.00  | 217.45   | 59.75   | 157.70                           |
| 1669   | 377   | 58.00   | 1234.00  | 218.16   | 59.95   | 158.21                           |
| 1673   | 377   | 58.00   | 1238.00  | 218.86   | 60.14   | 158.72                           |
| 1677   | 377   | 58.00   | 1242.00  | 219.56   | 60.33   | 159.23                           |
| 1681   | 377   | 58.00   | 1246.00  | 220.27   | 60.53   | 159.74                           |
| 1685   | 377   | 58.00   | 1250.00  | 220.98   | 60.72   | 160.26                           |
| 1689   | 377   | 58.00   | 1254.00  | 221.69   | 60.92   | 160.77                           |
| 1693   | 377   | 58.00   | 1258.00  | 222.39   | 61.11   | 161.28                           |
| 1697   | 377   | 58.00   | 1262.00  | 223.09   | 61.30   | 161.79                           |
| 1701   | 377   | 58.00   | 1266.00  | 223.80   | 61.50   | 162.30                           |
| 1705   | 377   | 58.00   | 1270.00  | 224.51   | 61.69   | 162.82                           |
| 1709   | 377   | 58.00   | 1274.00  | 225.22   | 61.89   | 163.33                           |
| 1713   | 377   | 58.00   | 1278.00  | 225.92   | 62.08   | 163.84                           |
| 1717   | 377   | 58.00   | 1282.00  | 226.62   | 62.27   | 164.35                           |
| 1721   | 377   | 58.00   | 1286.00  | 227.33   | 62.47   | 164.86                           |
| 1725   | 377   | 58.00   | 1290.00  | 228.04   | 62.66   | 165.38                           |
| 1729   | 377   | 58.00   | 1294.00  | 228.75   | 62.86   | 165.89                           |
| 1733   | 377   | 58.00   | 1298.00  | 229.45   | 63.05   | 166.40                           |
| 1737   | 377   | 58.00   | 1302.00  | 230.15   | 63.24   | 166.91                           |
| 1741   | 377   | 58.00   | 1306.00  | 230.86   | 63.44   | 167.42                           |
| 1745   | 377   | 58.00   | 1310.00  | 231.57   | 63.63   | 167.94                           |
| 1749   | 377   | 58.00   | 1314.00  | 232.28   | 63.83   | 168.45                           |
| 1753   | 377   | 58.00   | 1318.00  | 232.98   | 64.02   | 168.96                           |
| 1757   | 377   | 58.00   | 1322.00  | 233.68   | 64.21   | 169.47                           |
| 1761   | 377   | 58.00   | 1326.00  | 234.39   | 64.41   | 169.98                           |
| 1765   | 377   | 58.00   | 1330.00  | 235.10   | 64.60   | 170.50                           |
| 1769   | 377   | 58.00   | 1334.00  | 235.81   | 64.80   | 171.01                           |
| 1773   | 377   | 58.00   | 1338.00  | 236.51   | 64.99   | 171.52                           |
| 1777   | 377   | 58.00   | 1342.00  | 237.21   | 65.18   | 172.03                           |
| 1781   | 377   | 58.00   | 1346.00  | 237.92   | 65.38   | 172.54                           |
| 1785   | 377   | 58.00   | 1350.00  | 238.63   | 65.57   | 173.06                           |
| 1789   | 377   | 58.00   | 1354.00  | 239.34   | 65.77   | 173.57                           |
| 1793   | 377   | 58.00   | 1358.00  | 240.04   | 65.96   | 174.08                           |
| 1797   | 377   | 58.00   | 1362.00  | 240.74   | 66.15   | 174.59                           |
| 1801   | 377   | 58.00   | 1366.00  | 241.45   | 66.35   | 175.10                           |
| 1805   | 377   | 58.00   | 1370.00  | 242.16   | 66.54   | 175.62                           |
| 1809   | 377   | 58.00   | 1374.00  | 242.87   | 66.74   | 176.13                           |
| 1813   | 377   | 58.00   | 1378.00  | 243.57   | 66.93   | 176.64                           |
| 1817   | 377   | 58.00   | 1382.00  | 244.27   | 67.12   | 177.15                           |
| 1821   | 377   | 58.00   | 1386.00  | 244.98   | 67.32   | 177.66                           |
| 1825   | 377   | 58.00   | 1390.00  | 245.69   | 67.51   | 178.18                           |
| 1829   | 377   | 58.00   | 1394.00  | 246.40   | 67.71   | 178.69                           |

| ▼ 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                        |
| 1833  | 377   | 58.00  | 1398.00  | 247.10   | 67.90   | 179.20                     |
| 1837  | 377   | 58.00  | 1402.00  | 247.80   | 68.09   | 179.71                     |
| 1841  | 377   | 58.00  | 1406.00  | 248.51   | 68.29   | 180.22                     |
| 1845  | 377   | 58.00  | 1410.00  | 249.22   | 68.48   | 180.74                     |
| 1849  | 377   | 58.00  | 1414.00  | 249.93   | 68.68   | 181.25                     |
| 1853  | 377   | 58.00  | 1418.00  | 250.63   | 68.87   | 181.76                     |
| 1857  | 377   | 58.00  | 1422.00  | 251.33   | 69.06   | 182.27                     |
| 1861  | 377   | 58.00  | 1426.00  | 252.04   | 69.26   | 182.78                     |
| 1865  | 377   | 58.00  | 1430.00  | 252.75   | 69.45   | 183.30                     |
| 1869  | 377   | 58.00  | 1434.00  | 253.46   | 69.65   | 183.81                     |
| 1873  | 377   | 58.00  | 1438.00  | 254.16   | 69.84   | 184.32                     |
| 1877  | 377   | 58.00  | 1442.00  | 254.86   | 70.03   | 184.83                     |
| 1881  | 377   | 58.00  | 1446.00  | 255.57   | 70.23   | 185.34                     |
| 1885  | 377   | 58.00  | 1450.00  | 256.28   | 70.42   | 185.86                     |
| 1889  | 377   | 58.00  | 1454.00  | 256.99   | 70.62   | 186.37                     |
| 1893  | 377   | 58.00  | 1458.00  | 257.69   | 70.81   | 186.88                     |
| 1897  | 377   | 58.00  | 1462.00  | 258.39   | 71.00   | 187.39                     |
| 1901  | 377   | 58.00  | 1466.00  | 259.10   | 71.20   | 187.90                     |
| 1905  | 377   | 58.00  | 1470.00  | 259.81   | 71.39   | 188.42                     |
| 1909  | 377   | 58.00  | 1474.00  | 260.52   | 71.59   | 188.93                     |
| 1913  | 377   | 58.00  | 1478.00  | 261.22   | 71.78   | 189.44                     |
| 1917  | 377   | 58.00  | 1482.00  | 261.92   | 71.97   | 189.95                     |
| 1921  | 377   | 58.00  | 1486.00  | 262.63   | 72.17   | 190.46                     |
| 1925  | 377   | 58.00  | 1490.00  | 263.34   | 72.36   | 190.98                     |
| 1929  | 377   | 58.00  | 1494.00  | 264.05   | 72.56   | 191.49                     |
| 1933  | 377   | 58.00  | 1498.00  | 264.75   | 72.75   | 192.00                     |
| 1937  | 377   | 58.00  | 1502.00  | 265.45   | 72.94   | 192.51                     |
| 1941  | 377   | 58.00  | 1506.00  | 266.16   | 73.14   | 193.02                     |
| 1945  | 377   | 58.00  | 1510.00  | 266.87   | 73.33   | 193.54                     |
| 1949  | 377   | 58.00  | 1514.00  | 267.58   | 73.53   | 194.05                     |
| 1953  | 377   | 58.00  | 1518.00  | 268.28   | 73.72   | 194.56                     |
| 1957  | 377   | 58.00  | 1522.00  | 268.98   | 73.91   | 195.07                     |
| 1961  | 377   | 58.00  | 1526.00  | 269.69   | 74.11   | 195.58                     |
| 1965  | 377   | 58.00  | 1530.00  | 270.40   | 74.30   | 196.10                     |
| 1969  | 377   | 58.00  | 1534.00  | 271.11   | 74.50   | 196.61                     |
| 1973  | 377   | 58.00  | 1538.00  | 271.81   | 74.69   | 197.12                     |
| 1977  | 377   | 58.00  | 1542.00  | 272.51   | 74.88   | 197.63                     |
| 1981  | 377   | 58.00  | 1546.00  | 273.22   | 75.08   | 198.14                     |
| 1985  | 377   | 58.00  | 1550.00  | 273.93   | 75.27   | 198.66                     |
| 1989  | 377   | 58.00  | 1554.00  | 274.64   | 75.47   | 199.17                     |
| 1993  | 377   | 58.00  | 1558.00  | 275.34   | 75.66   | 199.68                     |
| 1997  | 377   | 58.00  | 1562.00  | 276.04   | 75.85   | 200.19                     |
| 2001  | 377   | 58.00  | 1566.00  | 276.75   | 76.05   | 200.70                     |
| 2005  | 377   | 58.00  | 1570.00  | 277.46   | 76.24   | 201.22                     |
| 2009  | 377   | 58.00  | 1574.00  | 278.17   | 76.44   | 201.73                     |
| 2013  | 377   | 58.00  | 1578.00  | 278.87   | 76.63   | 202.24                     |
| 2017  | 377   | 58.00  | 1582.00  | 279.57   | 76.82   | 202.75                     |
| 2021  | 377   | 58.00  | 1586.00  | 280.28   | 77.02   | 203.26                     |
| 2025  | 377   | 58.00  | 1590.00  | 280.99   | 77.21   | 203.78                     |
| 2029  | 377   | 58.00  | 1594.00  | 281.70   | 77.41   | 204.29                     |
| 2033  | 377   | 58.00  | 1598.00  | 282.40   | 77.60   | 204.80                     |
| 2037  | 377   | 58.00  | 1602.00  | 283.10   | 77.79   | 205.31                     |
| 2041  | 377   | 58.00  | 1606.00  | 283.81   | 77.99   | 205.82                     |
| 2045  | 377   | 58.00  | 1610.00  | 284.52   | 78.18   | 206.34                     |
| 2049  | 377   | 58.00  | 1614.00  | 285.23   | 78.38   | 206.85                     |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 2053   | 377   | 58.00   | 1618.00  | 285.93   | 78.57   | 207.36                           |
| 2057   | 377   | 58.00   | 1622.00  | 286.63   | 78.76   | 207.87                           |
| 2061   | 377   | 58.00   | 1626.00  | 287.34   | 78.96   | 208.38                           |
| 2065   | 377   | 58.00   | 1630.00  | 288.05   | 79.15   | 208.90                           |
| 2069   | 377   | 58.00   | 1634.00  | 288.76   | 79.35   | 209.41                           |
| 2073   | 377   | 58.00   | 1638.00  | 289.46   | 79.54   | 209.92                           |
| 2077   | 377   | 58.00   | 1642.00  | 290.16   | 79.73   | 210.43                           |
| 2081   | 377   | 58.00   | 1646.00  | 290.87   | 79.93   | 210.94                           |
| 2085   | 377   | 58.00   | 1650.00  | 291.58   | 80.12   | 211.46                           |
| 2089   | 377   | 58.00   | 1654.00  | 292.29   | 80.32   | 211.97                           |
| 2093   | 377   | 58.00   | 1658.00  | 292.99   | 80.51   | 212.48                           |
| 2097   | 377   | 58.00   | 1662.00  | 293.69   | 80.70   | 212.99                           |
| 2101   | 377   | 58.00   | 1666.00  | 294.40   | 80.90   | 213.50                           |
| 2105   | 377   | 58.00   | 1670.00  | 295.11   | 81.09   | 214.02                           |
| 2109   | 377   | 58.00   | 1674.00  | 295.82   | 81.29   | 214.53                           |
| 2113   | 377   | 58.00   | 1678.00  | 296.52   | 81.48   | 215.04                           |
| 2117   | 377   | 58.00   | 1682.00  | 297.22   | 81.67   | 215.55                           |
| 2121   | 377   | 58.00   | 1686.00  | 297.93   | 81.87   | 216.06                           |
| 2125   | 377   | 58.00   | 1690.00  | 298.64   | 82.06   | 216.58                           |
| 2129   | 377   | 58.00   | 1694.00  | 299.35   | 82.26   | 217.09                           |
| 2133   | 377   | 58.00   | 1698.00  | 300.05   | 82.45   | 217.60                           |
| 2137   | 377   | 58.00   | 1702.00  | 300.75   | 82.64   | 218.11                           |
| 2141   | 377   | 58.00   | 1706.00  | 301.46   | 82.84   | 218.62                           |
| 2145   | 377   | 58.00   | 1710.00  | 302.17   | 83.03   | 219.14                           |
| 2149   | 377   | 58.00   | 1714.00  | 302.88   | 83.23   | 219.65                           |
| 2153   | 377   | 58.00   | 1718.00  | 303.58   | 83.42   | 220.16                           |
| 2157   | 377   | 58.00   | 1722.00  | 304.28   | 83.61   | 220.67                           |
| 2161   | 377   | 58.00   | 1726.00  | 304.99   | 83.81   | 221.18                           |
| 2165   | 377   | 58.00   | 1730.00  | 305.70   | 84.00   | 221.70                           |
| 2169   | 377   | 58.00   | 1734.00  | 306.41   | 84.20   | 222.21                           |
| 2173   | 377   | 58.00   | 1738.00  | 307.11   | 84.39   | 222.72                           |
| 2177   | 377   | 58.00   | 1742.00  | 307.81   | 84.58   | 223.23                           |
| 2181   | 377   | 58.00   | 1746.00  | 308.52   | 84.78   | 223.74                           |
| 2185   | 377   | 58.00   | 1750.00  | 309.23   | 84.97   | 224.26                           |
| 2189   | 377   | 58.00   | 1754.00  | 309.94   | 85.17   | 224.77                           |
| 2193   | 377   | 58.00   | 1758.00  | 310.64   | 85.36   | 225.28                           |
| 2197   | 377   | 58.00   | 1762.00  | 311.34   | 85.55   | 225.79                           |
| 2201   | 377   | 58.00   | 1766.00  | 312.05   | 85.75   | 226.30                           |
| 2205   | 377   | 58.00   | 1770.00  | 312.76   | 85.94   | 226.82                           |
| 2209   | 377   | 58.00   | 1774.00  | 313.47   | 86.14   | 227.33                           |
| 2213   | 377   | 58.00   | 1778.00  | 314.17   | 86.33   | 227.84                           |
| 2217   | 377   | 58.00   | 1782.00  | 314.87   | 86.52   | 228.35                           |
| 2221   | 377   | 58.00   | 1786.00  | 315.58   | 86.72   | 228.86                           |
| 2225   | 377   | 58.00   | 1790.00  | 316.29   | 86.91   | 229.38                           |
| 2229   | 377   | 58.00   | 1794.00  | 317.00   | 87.11   | 229.89                           |
| 2233   | 377   | 58.00   | 1798.00  | 317.70   | 87.30   | 230.40                           |
| 2237   | 377   | 58.00   | 1802.00  | 318.40   | 87.49   | 230.91                           |
| 2241   | 377   | 58.00   | 1806.00  | 319.11   | 87.69   | 231.42                           |
| 2245   | 377   | 58.00   | 1810.00  | 319.82   | 87.88   | 231.94                           |
| 2249   | 377   | 58.00   | 1814.00  | 320.53   | 88.08   | 232.45                           |
| 2253   | 377   | 58.00   | 1818.00  | 321.23   | 88.27   | 232.96                           |
| 2257   | 377   | 58.00   | 1822.00  | 321.93   | 88.46   | 233.47                           |
| 2261   | 377   | 58.00   | 1826.00  | 322.64   | 88.66   | 233.98                           |
| 2265   | 377   | 58.00   | 1830.00  | 323.35   | 88.85   | 234.50                           |
| 2269   | 377   | 58.00   | 1834.00  | 324.06   | 89.05   | 235.01                           |

| ▼ 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                        |
| 2273  | 377   | 58.00  | 1838.00  | 324.76   | 89.24   | 235.52                     |
| 2277  | 377   | 58.00  | 1842.00  | 325.46   | 89.43   | 236.03                     |
| 2281  | 377   | 58.00  | 1846.00  | 326.17   | 89.63   | 236.54                     |
| 2285  | 377   | 58.00  | 1850.00  | 326.88   | 89.82   | 237.06                     |
| 2289  | 377   | 58.00  | 1854.00  | 327.59   | 90.02   | 237.57                     |
| 2293  | 377   | 58.00  | 1858.00  | 328.29   | 90.21   | 238.08                     |
| 2297  | 377   | 58.00  | 1862.00  | 328.99   | 90.40   | 238.59                     |
| 2301  | 377   | 58.00  | 1866.00  | 329.70   | 90.60   | 239.10                     |
| 2305  | 377   | 58.00  | 1870.00  | 330.41   | 90.79   | 239.62                     |
| 2309  | 377   | 58.00  | 1874.00  | 331.12   | 90.99   | 240.13                     |
| 2313  | 377   | 58.00  | 1878.00  | 331.82   | 91.18   | 240.64                     |
| 2317  | 377   | 58.00  | 1882.00  | 332.52   | 91.37   | 241.15                     |
| 2321  | 377   | 58.00  | 1886.00  | 333.23   | 91.57   | 241.66                     |
| 2325  | 377   | 58.00  | 1890.00  | 333.94   | 91.76   | 242.18                     |
| 2329  | 377   | 58.00  | 1894.00  | 334.65   | 91.96   | 242.69                     |
| 2333  | 377   | 58.00  | 1898.00  | 335.35   | 92.15   | 243.20                     |
| 2337  | 377   | 58.00  | 1902.00  | 336.05   | 92.34   | 243.71                     |
| 2341  | 377   | 58.00  | 1906.00  | 336.76   | 92.54   | 244.22                     |
| 2345  | 377   | 58.00  | 1910.00  | 337.47   | 92.73   | 244.74                     |
| 2349  | 377   | 58.00  | 1914.00  | 338.18   | 92.93   | 245.25                     |
| 2353  | 377   | 58.00  | 1918.00  | 338.88   | 93.12   | 245.76                     |
| 2357  | 377   | 58.00  | 1922.00  | 339.58   | 93.31   | 246.27                     |
| 2361  | 377   | 58.00  | 1926.00  | 340.29   | 93.51   | 246.78                     |
| 2365  | 377   | 58.00  | 1930.00  | 341.00   | 93.70   | 247.30                     |
| 2369  | 377   | 58.00  | 1934.00  | 341.71   | 93.90   | 247.81                     |
| 2373  | 377   | 58.00  | 1938.00  | 342.41   | 94.09   | 248.32                     |
| 2377  | 377   | 58.00  | 1942.00  | 343.11   | 94.28   | 248.83                     |
| 2381  | 377   | 58.00  | 1946.00  | 343.82   | 94.48   | 249.34                     |
| 2385  | 377   | 58.00  | 1950.00  | 344.53   | 94.67   | 249.86                     |
| 2389  | 377   | 58.00  | 1954.00  | 345.24   | 94.87   | 250.37                     |
| 2393  | 377   | 58.00  | 1958.00  | 345.94   | 95.06   | 250.88                     |
| 2397  | 377   | 58.00  | 1962.00  | 346.64   | 95.25   | 251.39                     |
| 2401  | 377   | 58.00  | 1966.00  | 347.35   | 95.45   | 251.90                     |
| 2405  | 377   | 58.00  | 1970.00  | 348.06   | 95.64   | 252.42                     |
| 2409  | 377   | 58.00  | 1974.00  | 348.77   | 95.84   | 252.93                     |
| 2413  | 377   | 58.00  | 1978.00  | 349.47   | 96.03   | 253.44                     |
| 2417  | 377   | 58.00  | 1982.00  | 350.17   | 96.22   | 253.95                     |
| 2421  | 377   | 58.00  | 1986.00  | 350.88   | 96.42   | 254.46                     |
| 2425  | 377   | 58.00  | 1990.00  | 351.59   | 96.61   | 254.98                     |
| 2429  | 377   | 58.00  | 1994.00  | 352.30   | 96.81   | 255.49                     |
| 2433  | 377   | 58.00  | 1998.00  | 353.00   | 97.00   | 256.00                     |
| 2437  | 377   | 58.00  | 2002.00  | 353.70   | 97.19   | 256.51                     |
| 2441  | 377   | 58.00  | 2006.00  | 354.41   | 97.39   | 257.02                     |
| 2445  | 377   | 58.00  | 2010.00  | 355.12   | 97.58   | 257.54                     |
| 2449  | 377   | 58.00  | 2014.00  | 355.83   | 97.78   | 258.05                     |
| 2453  | 377   | 58.00  | 2018.00  | 356.53   | 97.97   | 258.56                     |
| 2457  | 377   | 58.00  | 2022.00  | 357.23   | 98.16   | 259.07                     |
| 2461  | 377   | 58.00  | 2026.00  | 357.94   | 98.36   | 259.58                     |
| 2465  | 377   | 58.00  | 2030.00  | 358.65   | 98.55   | 260.10                     |
| 2469  | 377   | 58.00  | 2034.00  | 359.36   | 98.75   | 260.61                     |
| 2473  | 377   | 58.00  | 2038.00  | 360.06   | 98.94   | 261.12                     |
| 2477  | 377   | 58.00  | 2042.00  | 360.76   | 99.13   | 261.63                     |
| 2481  | 377   | 58.00  | 2046.00  | 361.47   | 99.33   | 262.14                     |
| 2485  | 377   | 58.00  | 2050.00  | 362.18   | 99.52   | 262.66                     |
| 2489  | 377   | 58.00  | 2054.00  | 362.89   | 99.72   | 263.17                     |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |                                  |
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 2493   | 377   | 58.00   | 2058.00  | 363.59   | 99.91   | 263.68                           |
| 2497   | 377   | 58.00   | 2062.00  | 364.29   | 100.10  | 264.19                           |
| 2501   | 377   | 58.00   | 2066.00  | 365.00   | 100.30  | 264.70                           |
| 2505   | 377   | 58.00   | 2070.00  | 365.71   | 100.49  | 265.22                           |
| 2509   | 377   | 58.00   | 2074.00  | 366.42   | 100.69  | 265.73                           |
| 2513   | 377   | 58.00   | 2078.00  | 367.12   | 100.88  | 266.24                           |
| 2517   | 377   | 58.00   | 2082.00  | 367.82   | 101.07  | 266.75                           |
| 2521   | 377   | 58.00   | 2086.00  | 368.53   | 101.27  | 267.26                           |
| 2525   | 377   | 58.00   | 2090.00  | 369.24   | 101.46  | 267.78                           |
| 2529   | 377   | 58.00   | 2094.00  | 369.95   | 101.66  | 268.29                           |
| 2533   | 377   | 58.00   | 2098.00  | 370.65   | 101.85  | 268.80                           |
| 2537   | 377   | 58.00   | 2102.00  | 371.35   | 102.04  | 269.31                           |
| 2541   | 377   | 58.00   | 2106.00  | 372.06   | 102.24  | 269.82                           |
| 2545   | 377   | 58.00   | 2110.00  | 372.77   | 102.43  | 270.34                           |
| 2549   | 377   | 58.00   | 2114.00  | 373.48   | 102.63  | 270.85                           |
| 2553   | 377   | 58.00   | 2118.00  | 374.18   | 102.82  | 271.36                           |
| 2557   | 377   | 58.00   | 2122.00  | 374.88   | 103.01  | 271.87                           |
| 2561   | 377   | 58.00   | 2126.00  | 375.59   | 103.21  | 272.38                           |
| 2565   | 377   | 58.00   | 2130.00  | 376.30   | 103.40  | 272.90                           |
| 2569   | 377   | 58.00   | 2134.00  | 377.01   | 103.60  | 273.41                           |
| 2573   | 377   | 58.00   | 2138.00  | 377.71   | 103.79  | 273.92                           |
| 2577   | 377   | 58.00   | 2142.00  | 378.41   | 103.98  | 274.43                           |
| 2581   | 377   | 58.00   | 2146.00  | 379.12   | 104.18  | 274.94                           |
| 2585   | 377   | 58.00   | 2150.00  | 379.83   | 104.37  | 275.46                           |
| 2589   | 377   | 58.00   | 2154.00  | 380.54   | 104.57  | 275.97                           |
| 2593   | 377   | 58.00   | 2158.00  | 381.24   | 104.76  | 276.48                           |
| 2597   | 377   | 58.00   | 2162.00  | 381.94   | 104.95  | 276.99                           |
| 2601   | 377   | 58.00   | 2166.00  | 382.65   | 105.15  | 277.50                           |
| 2605   | 377   | 58.00   | 2170.00  | 383.36   | 105.34  | 278.02                           |
| 2609   | 377   | 58.00   | 2174.00  | 384.07   | 105.54  | 278.53                           |
| 2613   | 377   | 58.00   | 2178.00  | 384.77   | 105.73  | 279.04                           |
| 2617   | 377   | 58.00   | 2182.00  | 385.47   | 105.92  | 279.55                           |
| 2621   | 377   | 58.00   | 2186.00  | 386.18   | 106.12  | 280.06                           |
| 2625   | 377   | 58.00   | 2190.00  | 386.89   | 106.31  | 280.58                           |
| 2629   | 377   | 58.00   | 2194.00  | 387.60   | 106.51  | 281.09                           |
| 2633   | 377   | 58.00   | 2198.00  | 388.30   | 106.70  | 281.60                           |
| 2637   | 377   | 58.00   | 2202.00  | 389.00   | 106.89  | 282.11                           |
| 2641   | 377   | 58.00   | 2206.00  | 389.71   | 107.09  | 282.62                           |
| 2645   | 377   | 58.00   | 2210.00  | 390.42   | 107.28  | 283.14                           |
| 2649   | 377   | 58.00   | 2214.00  | 391.13   | 107.48  | 283.65                           |
| 2653   | 377   | 58.00   | 2218.00  | 391.83   | 107.67  | 284.16                           |
| 2657   | 377   | 58.00   | 2222.00  | 392.53   | 107.86  | 284.67                           |
| 2661   | 377   | 58.00   | 2226.00  | 393.24   | 108.06  | 285.18                           |
| 2665   | 377   | 58.00   | 2230.00  | 393.95   | 108.25  | 285.70                           |
| 2669   | 377   | 58.00   | 2234.00  | 394.66   | 108.45  | 286.21                           |
| 2673   | 377   | 58.00   | 2238.00  | 395.36   | 108.64  | 286.72                           |
| 2677   | 377   | 58.00   | 2242.00  | 396.06   | 108.83  | 287.23                           |
| 2681   | 377   | 58.00   | 2246.00  | 396.77   | 109.03  | 287.74                           |
| 2685   | 377   | 58.00   | 2250.00  | 397.48   | 109.22  | 288.26                           |
| 2689   | 377   | 58.00   | 2254.00  | 398.19   | 109.42  | 288.77                           |
| 2693   | 377   | 58.00   | 2258.00  | 398.89   | 109.61  | 289.28                           |
| 2697   | 377   | 58.00   | 2262.00  | 399.59   | 109.80  | 289.79                           |
| 2701   | 377   | 58.00   | 2266.00  | 400.30   | 110.00  | 290.30                           |
| 2705   | 377   | 58.00   | 2270.00  | 401.01   | 110.19  | 290.82                           |
| 2709   | 377   | 58.00   | 2274.00  | 401.72   | 110.39  | 291.33                           |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings<br>above the ET | ▼<br>Employer's<br>contributions |
|--|---|---|--|--|---|----------------------------------|
| £  | £   | £ p   | £ p  | £ p  | £ p   | £ p                              |
| 2713   | 377   | 58.00   | 2278.00  | 402.42   | 110.58  | 291.84                           |
| 2717   | 377   | 58.00   | 2282.00  | 403.12   | 110.77  | 292.35                           |
| 2721   | 377   | 58.00   | 2286.00  | 403.83   | 110.97  | 292.86                           |
| 2725   | 377   | 58.00   | 2290.00  | 404.54   | 111.16  | 293.38                           |
| 2729   | 377   | 58.00   | 2294.00  | 405.25   | 111.36  | 293.89                           |
| 2733   | 377   | 58.00   | 2298.00  | 405.95   | 111.55  | 294.40                           |
| 2737   | 377   | 58.00   | 2302.00  | 406.65   | 111.74  | 294.91                           |
| 2741   | 377   | 58.00   | 2306.00  | 407.36   | 111.94  | 295.42                           |
| 2745   | 377   | 58.00   | 2310.00  | 408.07   | 112.13  | 295.94                           |
| 2749   | 377   | 58.00   | 2314.00  | 408.78   | 112.33  | 296.45                           |
| 2753   | 377   | 58.00   | 2318.00  | 409.48   | 112.52  | 296.96                           |
| 2757   | 377   | 58.00   | 2322.00  | 410.18   | 112.71  | 297.47                           |
| 2761   | 377   | 58.00   | 2326.00  | 410.89   | 112.91  | 297.98                           |
| 2765   | 377   | 58.00   | 2330.00  | 411.60   | 113.10  | 298.50                           |
| 2769   | 377   | 58.00   | 2334.00  | 412.31   | 113.30  | 299.01                           |
| 2773   | 377   | 58.00   | 2338.00  | 413.01   | 113.49  | 299.52                           |
| 2777   | 377   | 58.00   | 2342.00  | 413.71   | 113.68  | 300.03                           |
| 2781   | 377   | 58.00   | 2346.00  | 414.42   | 113.88  | 300.54                           |
| 2785   | 377   | 58.00   | 2350.00  | 415.13   | 114.07  | 301.06                           |
| 2789   | 377   | 58.00   | 2354.00  | 415.84   | 114.27  | 301.57                           |
| 2793   | 377   | 58.00   | 2358.00  | 416.54   | 114.46  | 302.08                           |
| 2797   | 377   | 58.00   | 2362.00  | 417.24   | 114.65  | 302.59                           |
| 2801   | 377   | 58.00   | 2366.00  | 417.95   | 114.85  | 303.10                           |
| 2805   | 377   | 58.00   | 2370.00  | 418.66   | 115.04  | 303.62                           |
| 2809   | 377   | 58.00   | 2374.00  | 419.37   | 115.24  | 304.13                           |
| 2813   | 377   | 58.00   | 2378.00  | 420.07   | 115.43  | 304.64                           |
| 2817   | 377   | 58.00   | 2382.00  | 420.77   | 115.62  | 305.15                           |
| 2821   | 377   | 58.00   | 2386.00  | 421.48   | 115.82  | 305.66                           |
| 2825   | 377   | 58.00   | 2390.00  | 422.19   | 116.01  | 306.18                           |
| 2829   | 377   | 58.00   | 2394.00  | 422.90   | 116.21  | 306.69                           |
| 2833   | 377   | 58.00   | 2398.00  | 423.60   | 116.40  | 307.20                           |
| 2837   | 377   | 58.00   | 2402.00  | 424.30   | 116.59  | 307.71                           |
| 2841   | 377   | 58.00   | 2406.00  | 425.01   | 116.79  | 308.22                           |
| 2845   | 377   | 58.00   | 2410.00  | 425.72   | 116.98  | 308.74                           |
| 2849   | 377   | 58.00   | 2414.00  | 426.43   | 117.18  | 309.25                           |
| 2853   | 377   | 58.00   | 2418.00  | 427.13   | 117.37  | 309.76                           |
| 2857   | 377   | 58.00   | 2422.00  | 427.83   | 117.56  | 310.27                           |
| 2861   | 377   | 58.00   | 2426.00  | 428.54   | 117.76  | 310.78                           |
| 2865   | 377   | 58.00   | 2430.00  | 429.25   | 117.95  | 311.30                           |
| 2869   | 377   | 58.00   | 2434.00  | 429.96   | 118.15  | 311.81                           |
| 2873   | 377   | 58.00   | 2438.00  | 430.66   | 118.34  | 312.32                           |
| 2877   | 377   | 58.00   | 2442.00  | 431.36   | 118.53  | 312.83                           |
| 2881   | 377   | 58.00   | 2446.00  | 432.07   | 118.73  | 313.34                           |
| 2885   | 377   | 58.00   | 2450.00  | 432.78   | 118.92  | 313.86                           |
| 2889   | 377   | 58.00   | 2454.00  | 433.49   | 119.12  | 314.37                           |
| 2893   | 377   | 58.00   | 2458.00  | 434.19   | 119.31  | 314.88                           |
| 2897   | 377   | 58.00   | 2462.00  | 434.89   | 119.50  | 315.39                           |
| 2901   | 377   | 58.00   | 2466.00  | 435.51   | 119.67  | 315.84                           |
| 2904   | 377   | 58.00   | 2469.00  | 435.78   | 119.75  | 316.03                           |

If the employee's gross pay is over £2904, go to page 54.

## Weekly table for employees who are State Pension age or over- employer only contributions for use from 6 April 2007 to 5 April 2008

### 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 columns 1a-1e of the table to columns 1a-1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 55.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step, with the exception of the LEL, ET and UEL, 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.

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|--|---|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |
| £  | £   | £ p   | £ p  | £ p  | £ p   |
| <b>Up to and<br/>including<br/>86.99</b>                         | No NIC liability, make no entries on forms P11 and P14                                |   |  |  |   |
| 87   | 87  | 0.00  | 0.00   | 0.00   | 0.00  |
| 88   | 87  | 1.00  | 0.00   | 0.00   | 0.00  |
| 89   | 87  | 2.00  | 0.00   | 0.00   | 0.00  |
| 90   | 87  | 3.00  | 0.00   | 0.00   | 0.00  |
| 91   | 87  | 4.00  | 0.00   | 0.00   | 0.00  |
| 92   | 87  | 5.00  | 0.00   | 0.00   | 0.00  |
| 93   | 87  | 6.00  | 0.00   | 0.00   | 0.00  |
| 94   | 87  | 7.00  | 0.00   | 0.00   | 0.00  |
| 95   | 87  | 8.00  | 0.00   | 0.00   | 0.00  |
| 96   | 87  | 9.00  | 0.00   | 0.00   | 0.00  |
| 97   | 87  | 10.00   | 0.00   | 0.00   | 0.00  |
| 98   | 87  | 11.00   | 0.00   | 0.00   | 0.00  |
| 99   | 87  | 12.00   | 0.00   | 0.00   | 0.00  |
| 100  | 87  | 13.00   | 0.00   | 0.00   | 0.00  |
| 101  | 87  | 13.00   | 1.00   | 0.19   | 0.00  |
| 102  | 87  | 13.00   | 2.00   | 0.32   | 0.00  |
| 103  | 87  | 13.00   | 3.00   | 0.45   | 0.00  |
| 104  | 87  | 13.00   | 4.00   | 0.58   | 0.00  |
| 105  | 87  | 13.00   | 5.00   | 0.70   | 0.00  |
| 106  | 87  | 13.00   | 6.00   | 0.83   | 0.00  |
| 107  | 87  | 13.00   | 7.00   | 0.96   | 0.00  |
| 108  | 87  | 13.00   | 8.00   | 1.09   | 0.00  |
| 109  | 87  | 13.00   | 9.00   | 1.22   | 0.00  |
| 110  | 87  | 13.00   | 10.00  | 1.34   | 0.00  |
| 111  | 87  | 13.00   | 11.00  | 1.47   | 0.00  |
| 112  | 87  | 13.00   | 12.00  | 1.60   | 0.00  |
| 113  | 87  | 13.00   | 13.00  | 1.73   | 0.00  |
| 114  | 87  | 13.00   | 14.00  | 1.86   | 0.00  |
| 115  | 87  | 13.00   | 15.00  | 1.98   | 0.00  |
| 116  | 87  | 13.00   | 16.00  | 2.11   | 0.00  |
| 117  | 87  | 13.00   | 17.00  | 2.24   | 0.00  |
| 118  | 87  | 13.00   | 18.00  | 2.37   | 0.00  |
| 119  | 87  | 13.00   | 19.00  | 2.50   | 0.00  |
| 120  | 87  | 13.00   | 20.00  | 2.62   | 0.00  |
| 121  | 87  | 13.00   | 21.00  | 2.75   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 122  | 87  | 13.00   | 22.00  | 2.88  | 0.00  |
| 123  | 87  | 13.00   | 23.00  | 3.01  | 0.00  |
| 124  | 87  | 13.00   | 24.00  | 3.14  | 0.00  |
| 125  | 87  | 13.00   | 25.00  | 3.26  | 0.00  |
| 126  | 87  | 13.00   | 26.00  | 3.39  | 0.00  |
| 127  | 87  | 13.00   | 27.00  | 3.52  | 0.00  |
| 128  | 87  | 13.00   | 28.00  | 3.65  | 0.00  |
| 129  | 87  | 13.00   | 29.00  | 3.78  | 0.00  |
| 130  | 87  | 13.00   | 30.00  | 3.90  | 0.00  |
| 131  | 87  | 13.00   | 31.00  | 4.03  | 0.00  |
| 132  | 87  | 13.00   | 32.00  | 4.16  | 0.00  |
| 133  | 87  | 13.00   | 33.00  | 4.29  | 0.00  |
| 134  | 87  | 13.00   | 34.00  | 4.42  | 0.00  |
| 135  | 87  | 13.00   | 35.00  | 4.54  | 0.00  |
| 136  | 87  | 13.00   | 36.00  | 4.67  | 0.00  |
| 137  | 87  | 13.00   | 37.00  | 4.80  | 0.00  |
| 138  | 87  | 13.00   | 38.00  | 4.93  | 0.00  |
| 139  | 87  | 13.00   | 39.00  | 5.06  | 0.00  |
| 140  | 87  | 13.00   | 40.00  | 5.18  | 0.00  |
| 141  | 87  | 13.00   | 41.00  | 5.31  | 0.00  |
| 142  | 87  | 13.00   | 42.00  | 5.44  | 0.00  |
| 143  | 87  | 13.00   | 43.00  | 5.57  | 0.00  |
| 144  | 87  | 13.00   | 44.00  | 5.70  | 0.00  |
| 145  | 87  | 13.00   | 45.00  | 5.82  | 0.00  |
| 146  | 87  | 13.00   | 46.00  | 5.95  | 0.00  |
| 147  | 87  | 13.00   | 47.00  | 6.08  | 0.00  |
| 148  | 87  | 13.00   | 48.00  | 6.21  | 0.00  |
| 149  | 87  | 13.00   | 49.00  | 6.34  | 0.00  |
| 150  | 87  | 13.00   | 50.00  | 6.46  | 0.00  |
| 151  | 87  | 13.00   | 51.00  | 6.59  | 0.00  |
| 152  | 87  | 13.00   | 52.00  | 6.72  | 0.00  |
| 153  | 87  | 13.00   | 53.00  | 6.85  | 0.00  |
| 154  | 87  | 13.00   | 54.00  | 6.98  | 0.00  |
| 155  | 87  | 13.00   | 55.00  | 7.10  | 0.00  |
| 156  | 87  | 13.00   | 56.00  | 7.23  | 0.00  |
| 157  | 87  | 13.00   | 57.00  | 7.36  | 0.00  |
| 158  | 87  | 13.00   | 58.00  | 7.49  | 0.00  |
| 159  | 87  | 13.00   | 59.00  | 7.62  | 0.00  |
| 160  | 87  | 13.00   | 60.00  | 7.74  | 0.00  |
| 161  | 87  | 13.00   | 61.00  | 7.87  | 0.00  |
| 162  | 87  | 13.00   | 62.00  | 8.00  | 0.00  |
| 163  | 87  | 13.00   | 63.00  | 8.13  | 0.00  |
| 164  | 87  | 13.00   | 64.00  | 8.26  | 0.00  |
| 165  | 87  | 13.00   | 65.00  | 8.38  | 0.00  |
| 166  | 87  | 13.00   | 66.00  | 8.51  | 0.00  |
| 167  | 87  | 13.00   | 67.00  | 8.64  | 0.00  |
| 168  | 87  | 13.00   | 68.00  | 8.77  | 0.00  |
| 169  | 87  | 13.00   | 69.00  | 8.90  | 0.00  |
| 170  | 87  | 13.00   | 70.00  | 9.02  | 0.00  |
| 171  | 87  | 13.00   | 71.00  | 9.15  | 0.00  |
| 172  | 87  | 13.00   | 72.00  | 9.28  | 0.00  |
| 173  | 87  | 13.00   | 73.00  | 9.41  | 0.00  |
| 174  | 87  | 13.00   | 74.00  | 9.54  | 0.00  |
| 175  | 87  | 13.00   | 75.00  | 9.66  | 0.00  |
| 176  | 87  | 13.00   | 76.00  | 9.79  | 0.00  |

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 177  | 87  | 13.00  | 77.00  | 9.92   | 0.00  |
| 178  | 87  | 13.00  | 78.00  | 10.05  | 0.00  |
| 179  | 87  | 13.00  | 79.00  | 10.18  | 0.00  |
| 180  | 87  | 13.00  | 80.00  | 10.30  | 0.00  |
| 181  | 87  | 13.00  | 81.00  | 10.43  | 0.00  |
| 182  | 87  | 13.00  | 82.00  | 10.56  | 0.00  |
| 183  | 87  | 13.00  | 83.00  | 10.69  | 0.00  |
| 184  | 87  | 13.00  | 84.00  | 10.82  | 0.00  |
| 185  | 87  | 13.00  | 85.00  | 10.94  | 0.00  |
| 186  | 87  | 13.00  | 86.00  | 11.07  | 0.00  |
| 187  | 87  | 13.00  | 87.00  | 11.20  | 0.00  |
| 188  | 87  | 13.00  | 88.00  | 11.33  | 0.00  |
| 189  | 87  | 13.00  | 89.00  | 11.46  | 0.00  |
| 190  | 87  | 13.00  | 90.00  | 11.58  | 0.00  |
| 191  | 87  | 13.00  | 91.00  | 11.71  | 0.00  |
| 192  | 87  | 13.00  | 92.00  | 11.84  | 0.00  |
| 193  | 87  | 13.00  | 93.00  | 11.97  | 0.00  |
| 194  | 87  | 13.00  | 94.00  | 12.10  | 0.00  |
| 195  | 87  | 13.00  | 95.00  | 12.22  | 0.00  |
| 196  | 87  | 13.00  | 96.00  | 12.35  | 0.00  |
| 197  | 87  | 13.00  | 97.00  | 12.48  | 0.00  |
| 198  | 87  | 13.00  | 98.00  | 12.61  | 0.00  |
| 199  | 87  | 13.00  | 99.00  | 12.74  | 0.00  |
| 200  | 87  | 13.00  | 100.00   | 12.86  | 0.00  |
| 201  | 87  | 13.00  | 101.00   | 12.99  | 0.00  |
| 202  | 87  | 13.00  | 102.00   | 13.12  | 0.00  |
| 203  | 87  | 13.00  | 103.00   | 13.25  | 0.00  |
| 204  | 87  | 13.00  | 104.00   | 13.38  | 0.00  |
| 205  | 87  | 13.00  | 105.00   | 13.50  | 0.00  |
| 206  | 87  | 13.00  | 106.00   | 13.63  | 0.00  |
| 207  | 87  | 13.00  | 107.00   | 13.76  | 0.00  |
| 208  | 87  | 13.00  | 108.00   | 13.89  | 0.00  |
| 209  | 87  | 13.00  | 109.00   | 14.02  | 0.00  |
| 210  | 87  | 13.00  | 110.00   | 14.14  | 0.00  |
| 211  | 87  | 13.00  | 111.00   | 14.27  | 0.00  |
| 212  | 87  | 13.00  | 112.00   | 14.40  | 0.00  |
| 213  | 87  | 13.00  | 113.00   | 14.53  | 0.00  |
| 214  | 87  | 13.00  | 114.00   | 14.66  | 0.00  |
| 215  | 87  | 13.00  | 115.00   | 14.78  | 0.00  |
| 216  | 87  | 13.00  | 116.00   | 14.91  | 0.00  |
| 217  | 87  | 13.00  | 117.00   | 15.04  | 0.00  |
| 218  | 87  | 13.00  | 118.00   | 15.17  | 0.00  |
| 219  | 87  | 13.00  | 119.00   | 15.30  | 0.00  |
| 220  | 87  | 13.00  | 120.00   | 15.42  | 0.00  |
| 221  | 87  | 13.00  | 121.00   | 15.55  | 0.00  |
| 222  | 87  | 13.00  | 122.00   | 15.68  | 0.00  |
| 223  | 87  | 13.00  | 123.00   | 15.81  | 0.00  |
| 224  | 87  | 13.00  | 124.00   | 15.94  | 0.00  |
| 225  | 87  | 13.00  | 125.00   | 16.06  | 0.00  |
| 226  | 87  | 13.00  | 126.00   | 16.19  | 0.00  |
| 227  | 87  | 13.00  | 127.00   | 16.32  | 0.00  |
| 228  | 87  | 13.00  | 128.00   | 16.45  | 0.00  |
| 229  | 87  | 13.00  | 129.00   | 16.58  | 0.00  |
| 230  | 87  | 13.00  | 130.00   | 16.70  | 0.00  |
| 231  | 87  | 13.00  | 131.00   | 16.83  | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 232  | 87  | 13.00   | 132.00   | 16.96   | 0.00  |
| 233  | 87  | 13.00   | 133.00   | 17.09   | 0.00  |
| 234  | 87  | 13.00   | 134.00   | 17.22   | 0.00  |
| 235  | 87  | 13.00   | 135.00   | 17.34   | 0.00  |
| 236  | 87  | 13.00   | 136.00   | 17.47   | 0.00  |
| 237  | 87  | 13.00   | 137.00   | 17.60   | 0.00  |
| 238  | 87  | 13.00   | 138.00   | 17.73   | 0.00  |
| 239  | 87  | 13.00   | 139.00   | 17.86   | 0.00  |
| 240  | 87  | 13.00   | 140.00   | 17.98   | 0.00  |
| 241  | 87  | 13.00   | 141.00   | 18.11   | 0.00  |
| 242  | 87  | 13.00   | 142.00   | 18.24   | 0.00  |
| 243  | 87  | 13.00   | 143.00   | 18.37   | 0.00  |
| 244  | 87  | 13.00   | 144.00   | 18.50   | 0.00  |
| 245  | 87  | 13.00   | 145.00   | 18.62   | 0.00  |
| 246  | 87  | 13.00   | 146.00   | 18.75   | 0.00  |
| 247  | 87  | 13.00   | 147.00   | 18.88   | 0.00  |
| 248  | 87  | 13.00   | 148.00   | 19.01   | 0.00  |
| 249  | 87  | 13.00   | 149.00   | 19.14   | 0.00  |
| 250  | 87  | 13.00   | 150.00   | 19.26   | 0.00  |
| 251  | 87  | 13.00   | 151.00   | 19.39   | 0.00  |
| 252  | 87  | 13.00   | 152.00   | 19.52   | 0.00  |
| 253  | 87  | 13.00   | 153.00   | 19.65   | 0.00  |
| 254  | 87  | 13.00   | 154.00   | 19.78   | 0.00  |
| 255  | 87  | 13.00   | 155.00   | 19.90   | 0.00  |
| 256  | 87  | 13.00   | 156.00   | 20.03   | 0.00  |
| 257  | 87  | 13.00   | 157.00   | 20.16   | 0.00  |
| 258  | 87  | 13.00   | 158.00   | 20.29   | 0.00  |
| 259  | 87  | 13.00   | 159.00   | 20.42   | 0.00  |
| 260  | 87  | 13.00   | 160.00   | 20.54   | 0.00  |
| 261  | 87  | 13.00   | 161.00   | 20.67   | 0.00  |
| 262  | 87  | 13.00   | 162.00   | 20.80   | 0.00  |
| 263  | 87  | 13.00   | 163.00   | 20.93   | 0.00  |
| 264  | 87  | 13.00   | 164.00   | 21.06   | 0.00  |
| 265  | 87  | 13.00   | 165.00   | 21.18   | 0.00  |
| 266  | 87  | 13.00   | 166.00   | 21.31   | 0.00  |
| 267  | 87  | 13.00   | 167.00   | 21.44   | 0.00  |
| 268  | 87  | 13.00   | 168.00   | 21.57   | 0.00  |
| 269  | 87  | 13.00   | 169.00   | 21.70   | 0.00  |
| 270  | 87  | 13.00   | 170.00   | 21.82   | 0.00  |
| 271  | 87  | 13.00   | 171.00   | 21.95   | 0.00  |
| 272  | 87  | 13.00   | 172.00   | 22.08   | 0.00  |
| 273  | 87  | 13.00   | 173.00   | 22.21   | 0.00  |
| 274  | 87  | 13.00   | 174.00   | 22.34   | 0.00  |
| 275  | 87  | 13.00   | 175.00   | 22.46   | 0.00  |
| 276  | 87  | 13.00   | 176.00   | 22.59   | 0.00  |
| 277  | 87  | 13.00   | 177.00   | 22.72   | 0.00  |
| 278  | 87  | 13.00   | 178.00   | 22.85   | 0.00  |
| 279  | 87  | 13.00   | 179.00   | 22.98   | 0.00  |
| 280  | 87  | 13.00   | 180.00   | 23.10   | 0.00  |
| 281  | 87  | 13.00   | 181.00   | 23.23   | 0.00  |
| 282  | 87  | 13.00   | 182.00   | 23.36   | 0.00  |
| 283  | 87  | 13.00   | 183.00   | 23.49   | 0.00  |
| 284  | 87  | 13.00   | 184.00   | 23.62   | 0.00  |
| 285  | 87  | 13.00   | 185.00   | 23.74   | 0.00  |
| 286  | 87  | 13.00   | 186.00   | 23.87   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 287  | 87  | 13.00   | 187.00   | 24.00   | 0.00  |
| 288  | 87  | 13.00   | 188.00   | 24.13   | 0.00  |
| 289  | 87  | 13.00   | 189.00   | 24.26   | 0.00  |
| 290  | 87  | 13.00   | 190.00   | 24.38   | 0.00  |
| 291  | 87  | 13.00   | 191.00   | 24.51   | 0.00  |
| 292  | 87  | 13.00   | 192.00   | 24.64   | 0.00  |
| 293  | 87  | 13.00   | 193.00   | 24.77   | 0.00  |
| 294  | 87  | 13.00   | 194.00   | 24.90   | 0.00  |
| 295  | 87  | 13.00   | 195.00   | 25.02   | 0.00  |
| 296  | 87  | 13.00   | 196.00   | 25.15   | 0.00  |
| 297  | 87  | 13.00   | 197.00   | 25.28   | 0.00  |
| 298  | 87  | 13.00   | 198.00   | 25.41   | 0.00  |
| 299  | 87  | 13.00   | 199.00   | 25.54   | 0.00  |
| 300  | 87  | 13.00   | 200.00   | 25.66   | 0.00  |
| 301  | 87  | 13.00   | 201.00   | 25.79   | 0.00  |
| 302  | 87  | 13.00   | 202.00   | 25.92   | 0.00  |
| 303  | 87  | 13.00   | 203.00   | 26.05   | 0.00  |
| 304  | 87  | 13.00   | 204.00   | 26.18   | 0.00  |
| 305  | 87  | 13.00   | 205.00   | 26.30   | 0.00  |
| 306  | 87  | 13.00   | 206.00   | 26.43   | 0.00  |
| 307  | 87  | 13.00   | 207.00   | 26.56   | 0.00  |
| 308  | 87  | 13.00   | 208.00   | 26.69   | 0.00  |
| 309  | 87  | 13.00   | 209.00   | 26.82   | 0.00  |
| 310  | 87  | 13.00   | 210.00   | 26.94   | 0.00  |
| 311  | 87  | 13.00   | 211.00   | 27.07   | 0.00  |
| 312  | 87  | 13.00   | 212.00   | 27.20   | 0.00  |
| 313  | 87  | 13.00   | 213.00   | 27.33   | 0.00  |
| 314  | 87  | 13.00   | 214.00   | 27.46   | 0.00  |
| 315  | 87  | 13.00   | 215.00   | 27.58   | 0.00  |
| 316  | 87  | 13.00   | 216.00   | 27.71   | 0.00  |
| 317  | 87  | 13.00   | 217.00   | 27.84   | 0.00  |
| 318  | 87  | 13.00   | 218.00   | 27.97   | 0.00  |
| 319  | 87  | 13.00   | 219.00   | 28.10   | 0.00  |
| 320  | 87  | 13.00   | 220.00   | 28.22   | 0.00  |
| 321  | 87  | 13.00   | 221.00   | 28.35   | 0.00  |
| 322  | 87  | 13.00   | 222.00   | 28.48   | 0.00  |
| 323  | 87  | 13.00   | 223.00   | 28.61   | 0.00  |
| 324  | 87  | 13.00   | 224.00   | 28.74   | 0.00  |
| 325  | 87  | 13.00   | 225.00   | 28.86   | 0.00  |
| 326  | 87  | 13.00   | 226.00   | 28.99   | 0.00  |
| 327  | 87  | 13.00   | 227.00   | 29.12   | 0.00  |
| 328  | 87  | 13.00   | 228.00   | 29.25   | 0.00  |
| 329  | 87  | 13.00   | 229.00   | 29.38   | 0.00  |
| 330  | 87  | 13.00   | 230.00   | 29.50   | 0.00  |
| 331  | 87  | 13.00   | 231.00   | 29.63   | 0.00  |
| 332  | 87  | 13.00   | 232.00   | 29.76   | 0.00  |
| 333  | 87  | 13.00   | 233.00   | 29.89   | 0.00  |
| 334  | 87  | 13.00   | 234.00   | 30.02   | 0.00  |
| 335  | 87  | 13.00   | 235.00   | 30.14   | 0.00  |
| 336  | 87  | 13.00   | 236.00   | 30.27   | 0.00  |
| 337  | 87  | 13.00   | 237.00   | 30.40   | 0.00  |
| 338  | 87  | 13.00   | 238.00   | 30.53   | 0.00  |
| 339  | 87  | 13.00   | 239.00   | 30.66   | 0.00  |
| 340  | 87  | 13.00   | 240.00   | 30.78   | 0.00  |
| 341  | 87  | 13.00   | 241.00   | 30.91   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 342  | 87  | 13.00   | 242.00   | 31.04   | 0.00  |
| 343  | 87  | 13.00   | 243.00   | 31.17   | 0.00  |
| 344  | 87  | 13.00   | 244.00   | 31.30   | 0.00  |
| 345  | 87  | 13.00   | 245.00   | 31.42   | 0.00  |
| 346  | 87  | 13.00   | 246.00   | 31.55   | 0.00  |
| 347  | 87  | 13.00   | 247.00   | 31.68   | 0.00  |
| 348  | 87  | 13.00   | 248.00   | 31.81   | 0.00  |
| 349  | 87  | 13.00   | 249.00   | 31.94   | 0.00  |
| 350  | 87  | 13.00   | 250.00   | 32.06   | 0.00  |
| 351  | 87  | 13.00   | 251.00   | 32.19   | 0.00  |
| 352  | 87  | 13.00   | 252.00   | 32.32   | 0.00  |
| 353  | 87  | 13.00   | 253.00   | 32.45   | 0.00  |
| 354  | 87  | 13.00   | 254.00   | 32.58   | 0.00  |
| 355  | 87  | 13.00   | 255.00   | 32.70   | 0.00  |
| 356  | 87  | 13.00   | 256.00   | 32.83   | 0.00  |
| 357  | 87  | 13.00   | 257.00   | 32.96   | 0.00  |
| 358  | 87  | 13.00   | 258.00   | 33.09   | 0.00  |
| 359  | 87  | 13.00   | 259.00   | 33.22   | 0.00  |
| 360  | 87  | 13.00   | 260.00   | 33.34   | 0.00  |
| 361  | 87  | 13.00   | 261.00   | 33.47   | 0.00  |
| 362  | 87  | 13.00   | 262.00   | 33.60   | 0.00  |
| 363  | 87  | 13.00   | 263.00   | 33.73   | 0.00  |
| 364  | 87  | 13.00   | 264.00   | 33.86   | 0.00  |
| 365  | 87  | 13.00   | 265.00   | 33.98   | 0.00  |
| 366  | 87  | 13.00   | 266.00   | 34.11   | 0.00  |
| 367  | 87  | 13.00   | 267.00   | 34.24   | 0.00  |
| 368  | 87  | 13.00   | 268.00   | 34.37   | 0.00  |
| 369  | 87  | 13.00   | 269.00   | 34.50   | 0.00  |
| 370  | 87  | 13.00   | 270.00   | 34.62   | 0.00  |
| 371  | 87  | 13.00   | 271.00   | 34.75   | 0.00  |
| 372  | 87  | 13.00   | 272.00   | 34.88   | 0.00  |
| 373  | 87  | 13.00   | 273.00   | 35.01   | 0.00  |
| 374  | 87  | 13.00   | 274.00   | 35.14   | 0.00  |
| 375  | 87  | 13.00   | 275.00   | 35.26   | 0.00  |
| 376  | 87  | 13.00   | 276.00   | 35.39   | 0.00  |
| 377  | 87  | 13.00   | 277.00   | 35.52   | 0.00  |
| 378  | 87  | 13.00   | 278.00   | 35.65   | 0.00  |
| 379  | 87  | 13.00   | 279.00   | 35.78   | 0.00  |
| 380  | 87  | 13.00   | 280.00   | 35.90   | 0.00  |
| 381  | 87  | 13.00   | 281.00   | 36.03   | 0.00  |
| 382  | 87  | 13.00   | 282.00   | 36.16   | 0.00  |
| 383  | 87  | 13.00   | 283.00   | 36.29   | 0.00  |
| 384  | 87  | 13.00   | 284.00   | 36.42   | 0.00  |
| 385  | 87  | 13.00   | 285.00   | 36.54   | 0.00  |
| 386  | 87  | 13.00   | 286.00   | 36.67   | 0.00  |
| 387  | 87  | 13.00   | 287.00   | 36.80   | 0.00  |
| 388  | 87  | 13.00   | 288.00   | 36.93   | 0.00  |
| 389  | 87  | 13.00   | 289.00   | 37.06   | 0.00  |
| 390  | 87  | 13.00   | 290.00   | 37.18   | 0.00  |
| 391  | 87  | 13.00   | 291.00   | 37.31   | 0.00  |
| 392  | 87  | 13.00   | 292.00   | 37.44   | 0.00  |
| 393  | 87  | 13.00   | 293.00   | 37.57   | 0.00  |
| 394  | 87  | 13.00   | 294.00   | 37.70   | 0.00  |
| 395  | 87  | 13.00   | 295.00   | 37.82   | 0.00  |
| 396  | 87  | 13.00   | 296.00   | 37.95   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to<br>and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|---|---|---|
|  | 1a  | 1b  | 1c  | 1d  | 1e  |
| £  | £   | £ p   | £ p   | £ p   | £ p   |
| 397  | 87  | 13.00   | 297.00  | 38.08   | 0.00  |
| 398  | 87  | 13.00   | 298.00  | 38.21   | 0.00  |
| 399  | 87  | 13.00   | 299.00  | 38.34   | 0.00  |
| 400  | 87  | 13.00   | 300.00  | 38.46   | 0.00  |
| 401  | 87  | 13.00   | 301.00  | 38.59   | 0.00  |
| 402  | 87  | 13.00   | 302.00  | 38.72   | 0.00  |
| 403  | 87  | 13.00   | 303.00  | 38.85   | 0.00  |
| 404  | 87  | 13.00   | 304.00  | 38.98   | 0.00  |
| 405  | 87  | 13.00   | 305.00  | 39.10   | 0.00  |
| 406  | 87  | 13.00   | 306.00  | 39.23   | 0.00  |
| 407  | 87  | 13.00   | 307.00  | 39.36   | 0.00  |
| 408  | 87  | 13.00   | 308.00  | 39.49   | 0.00  |
| 409  | 87  | 13.00   | 309.00  | 39.62   | 0.00  |
| 410  | 87  | 13.00   | 310.00  | 39.74   | 0.00  |
| 411  | 87  | 13.00   | 311.00  | 39.87   | 0.00  |
| 412  | 87  | 13.00   | 312.00  | 40.00   | 0.00  |
| 413  | 87  | 13.00   | 313.00  | 40.13   | 0.00  |
| 414  | 87  | 13.00   | 314.00  | 40.26   | 0.00  |
| 415  | 87  | 13.00   | 315.00  | 40.38   | 0.00  |
| 416  | 87  | 13.00   | 316.00  | 40.51   | 0.00  |
| 417  | 87  | 13.00   | 317.00  | 40.64   | 0.00  |
| 418  | 87  | 13.00   | 318.00  | 40.77   | 0.00  |
| 419  | 87  | 13.00   | 319.00  | 40.90   | 0.00  |
| 420  | 87  | 13.00   | 320.00  | 41.02   | 0.00  |
| 421  | 87  | 13.00   | 321.00  | 41.15   | 0.00  |
| 422  | 87  | 13.00   | 322.00  | 41.28   | 0.00  |
| 423  | 87  | 13.00   | 323.00  | 41.41   | 0.00  |
| 424  | 87  | 13.00   | 324.00  | 41.54   | 0.00  |
| 425  | 87  | 13.00   | 325.00  | 41.66   | 0.00  |
| 426  | 87  | 13.00   | 326.00  | 41.79   | 0.00  |
| 427  | 87  | 13.00   | 327.00  | 41.92   | 0.00  |
| 428  | 87  | 13.00   | 328.00  | 42.05   | 0.00  |
| 429  | 87  | 13.00   | 329.00  | 42.18   | 0.00  |
| 430  | 87  | 13.00   | 330.00  | 42.30   | 0.00  |
| 431  | 87  | 13.00   | 331.00  | 42.43   | 0.00  |
| 432  | 87  | 13.00   | 332.00  | 42.56   | 0.00  |
| 433  | 87  | 13.00   | 333.00  | 42.69   | 0.00  |
| 434  | 87  | 13.00   | 334.00  | 42.82   | 0.00  |
| 435  | 87  | 13.00   | 335.00  | 42.94   | 0.00  |
| 436  | 87  | 13.00   | 336.00  | 43.07   | 0.00  |
| 437  | 87  | 13.00   | 337.00  | 43.20   | 0.00  |
| 438  | 87  | 13.00   | 338.00  | 43.33   | 0.00  |
| 439  | 87  | 13.00   | 339.00  | 43.46   | 0.00  |
| 440  | 87  | 13.00   | 340.00  | 43.58   | 0.00  |
| 441  | 87  | 13.00   | 341.00  | 43.71   | 0.00  |
| 442  | 87  | 13.00   | 342.00  | 43.84   | 0.00  |
| 443  | 87  | 13.00   | 343.00  | 43.97   | 0.00  |
| 444  | 87  | 13.00   | 344.00  | 44.10   | 0.00  |
| 445  | 87  | 13.00   | 345.00  | 44.22   | 0.00  |
| 446  | 87  | 13.00   | 346.00  | 44.35   | 0.00  |
| 447  | 87  | 13.00   | 347.00  | 44.48   | 0.00  |
| 448  | 87  | 13.00   | 348.00  | 44.61   | 0.00  |
| 449  | 87  | 13.00   | 349.00  | 44.74   | 0.00  |
| 450  | 87  | 13.00   | 350.00  | 44.86   | 0.00  |
| 451  | 87  | 13.00   | 351.00  | 44.99   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 452  | 87  | 13.00   | 352.00   | 45.12   | 0.00  |
| 453  | 87  | 13.00   | 353.00   | 45.25   | 0.00  |
| 454  | 87  | 13.00   | 354.00   | 45.38   | 0.00  |
| 455  | 87  | 13.00   | 355.00   | 45.50   | 0.00  |
| 456  | 87  | 13.00   | 356.00   | 45.63   | 0.00  |
| 457  | 87  | 13.00   | 357.00   | 45.76   | 0.00  |
| 458  | 87  | 13.00   | 358.00   | 45.89   | 0.00  |
| 459  | 87  | 13.00   | 359.00   | 46.02   | 0.00  |
| 460  | 87  | 13.00   | 360.00   | 46.14   | 0.00  |
| 461  | 87  | 13.00   | 361.00   | 46.27   | 0.00  |
| 462  | 87  | 13.00   | 362.00   | 46.40   | 0.00  |
| 463  | 87  | 13.00   | 363.00   | 46.53   | 0.00  |
| 464  | 87  | 13.00   | 364.00   | 46.66   | 0.00  |
| 465  | 87  | 13.00   | 365.00   | 46.78   | 0.00  |
| 466  | 87  | 13.00   | 366.00   | 46.91   | 0.00  |
| 467  | 87  | 13.00   | 367.00   | 47.04   | 0.00  |
| 468  | 87  | 13.00   | 368.00   | 47.17   | 0.00  |
| 469  | 87  | 13.00   | 369.00   | 47.30   | 0.00  |
| 470  | 87  | 13.00   | 370.00   | 47.42   | 0.00  |
| 471  | 87  | 13.00   | 371.00   | 47.55   | 0.00  |
| 472  | 87  | 13.00   | 372.00   | 47.68   | 0.00  |
| 473  | 87  | 13.00   | 373.00   | 47.81   | 0.00  |
| 474  | 87  | 13.00   | 374.00   | 47.94   | 0.00  |
| 475  | 87  | 13.00   | 375.00   | 48.06   | 0.00  |
| 476  | 87  | 13.00   | 376.00   | 48.19   | 0.00  |
| 477  | 87  | 13.00   | 377.00   | 48.32   | 0.00  |
| 478  | 87  | 13.00   | 378.00   | 48.45   | 0.00  |
| 479  | 87  | 13.00   | 379.00   | 48.58   | 0.00  |
| 480  | 87  | 13.00   | 380.00   | 48.70   | 0.00  |
| 481  | 87  | 13.00   | 381.00   | 48.83   | 0.00  |
| 482  | 87  | 13.00   | 382.00   | 48.96   | 0.00  |
| 483  | 87  | 13.00   | 383.00   | 49.09   | 0.00  |
| 484  | 87  | 13.00   | 384.00   | 49.22   | 0.00  |
| 485  | 87  | 13.00   | 385.00   | 49.34   | 0.00  |
| 486  | 87  | 13.00   | 386.00   | 49.47   | 0.00  |
| 487  | 87  | 13.00   | 387.00   | 49.60   | 0.00  |
| 488  | 87  | 13.00   | 388.00   | 49.73   | 0.00  |
| 489  | 87  | 13.00   | 389.00   | 49.86   | 0.00  |
| 490  | 87  | 13.00   | 390.00   | 49.98   | 0.00  |
| 491  | 87  | 13.00   | 391.00   | 50.11   | 0.00  |
| 492  | 87  | 13.00   | 392.00   | 50.24   | 0.00  |
| 493  | 87  | 13.00   | 393.00   | 50.37   | 0.00  |
| 494  | 87  | 13.00   | 394.00   | 50.50   | 0.00  |
| 495  | 87  | 13.00   | 395.00   | 50.62   | 0.00  |
| 496  | 87  | 13.00   | 396.00   | 50.75   | 0.00  |
| 497  | 87  | 13.00   | 397.00   | 50.88   | 0.00  |
| 498  | 87  | 13.00   | 398.00   | 51.01   | 0.00  |
| 499  | 87  | 13.00   | 399.00   | 51.14   | 0.00  |
| 500  | 87  | 13.00   | 400.00   | 51.26   | 0.00  |
| 501  | 87  | 13.00   | 401.00   | 51.39   | 0.00  |
| 502  | 87  | 13.00   | 402.00   | 51.52   | 0.00  |
| 503  | 87  | 13.00   | 403.00   | 51.65   | 0.00  |
| 504  | 87  | 13.00   | 404.00   | 51.78   | 0.00  |
| 505  | 87  | 13.00   | 405.00   | 51.90   | 0.00  |
| 506  | 87  | 13.00   | 406.00   | 52.03   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 507  | 87  | 13.00   | 407.00   | 52.16   | 0.00  |
| 508  | 87  | 13.00   | 408.00   | 52.29   | 0.00  |
| 509  | 87  | 13.00   | 409.00   | 52.42   | 0.00  |
| 510  | 87  | 13.00   | 410.00   | 52.54   | 0.00  |
| 511  | 87  | 13.00   | 411.00   | 52.67   | 0.00  |
| 512  | 87  | 13.00   | 412.00   | 52.80   | 0.00  |
| 513  | 87  | 13.00   | 413.00   | 52.93   | 0.00  |
| 514  | 87  | 13.00   | 414.00   | 53.06   | 0.00  |
| 515  | 87  | 13.00   | 415.00   | 53.18   | 0.00  |
| 516  | 87  | 13.00   | 416.00   | 53.31   | 0.00  |
| 517  | 87  | 13.00   | 417.00   | 53.44   | 0.00  |
| 518  | 87  | 13.00   | 418.00   | 53.57   | 0.00  |
| 519  | 87  | 13.00   | 419.00   | 53.70   | 0.00  |
| 520  | 87  | 13.00   | 420.00   | 53.82   | 0.00  |
| 521  | 87  | 13.00   | 421.00   | 53.95   | 0.00  |
| 522  | 87  | 13.00   | 422.00   | 54.08   | 0.00  |
| 523  | 87  | 13.00   | 423.00   | 54.21   | 0.00  |
| 524  | 87  | 13.00   | 424.00   | 54.34   | 0.00  |
| 525  | 87  | 13.00   | 425.00   | 54.46   | 0.00  |
| 526  | 87  | 13.00   | 426.00   | 54.59   | 0.00  |
| 527  | 87  | 13.00   | 427.00   | 54.72   | 0.00  |
| 528  | 87  | 13.00   | 428.00   | 54.85   | 0.00  |
| 529  | 87  | 13.00   | 429.00   | 54.98   | 0.00  |
| 530  | 87  | 13.00   | 430.00   | 55.10   | 0.00  |
| 531  | 87  | 13.00   | 431.00   | 55.23   | 0.00  |
| 532  | 87  | 13.00   | 432.00   | 55.36   | 0.00  |
| 533  | 87  | 13.00   | 433.00   | 55.49   | 0.00  |
| 534  | 87  | 13.00   | 434.00   | 55.62   | 0.00  |
| 535  | 87  | 13.00   | 435.00   | 55.74   | 0.00  |
| 536  | 87  | 13.00   | 436.00   | 55.87   | 0.00  |
| 537  | 87  | 13.00   | 437.00   | 56.00   | 0.00  |
| 538  | 87  | 13.00   | 438.00   | 56.13   | 0.00  |
| 539  | 87  | 13.00   | 439.00   | 56.26   | 0.00  |
| 540  | 87  | 13.00   | 440.00   | 56.38   | 0.00  |
| 541  | 87  | 13.00   | 441.00   | 56.51   | 0.00  |
| 542  | 87  | 13.00   | 442.00   | 56.64   | 0.00  |
| 543  | 87  | 13.00   | 443.00   | 56.77   | 0.00  |
| 544  | 87  | 13.00   | 444.00   | 56.90   | 0.00  |
| 545  | 87  | 13.00   | 445.00   | 57.02   | 0.00  |
| 546  | 87  | 13.00   | 446.00   | 57.15   | 0.00  |
| 547  | 87  | 13.00   | 447.00   | 57.28   | 0.00  |
| 548  | 87  | 13.00   | 448.00   | 57.41   | 0.00  |
| 549  | 87  | 13.00   | 449.00   | 57.54   | 0.00  |
| 550  | 87  | 13.00   | 450.00   | 57.66   | 0.00  |
| 551  | 87  | 13.00   | 451.00   | 57.79   | 0.00  |
| 552  | 87  | 13.00   | 452.00   | 57.92   | 0.00  |
| 553  | 87  | 13.00   | 453.00   | 58.05   | 0.00  |
| 554  | 87  | 13.00   | 454.00   | 58.18   | 0.00  |
| 555  | 87  | 13.00   | 455.00   | 58.30   | 0.00  |
| 556  | 87  | 13.00   | 456.00   | 58.43   | 0.00  |
| 557  | 87  | 13.00   | 457.00   | 58.56   | 0.00  |
| 558  | 87  | 13.00   | 458.00   | 58.69   | 0.00  |
| 559  | 87  | 13.00   | 459.00   | 58.82   | 0.00  |
| 560  | 87  | 13.00   | 460.00   | 58.94   | 0.00  |
| 561  | 87  | 13.00   | 461.00   | 59.07   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 562  | 87  | 13.00   | 462.00   | 59.20   | 0.00  |
| 563  | 87  | 13.00   | 463.00   | 59.33   | 0.00  |
| 564  | 87  | 13.00   | 464.00   | 59.46   | 0.00  |
| 565  | 87  | 13.00   | 465.00   | 59.58   | 0.00  |
| 566  | 87  | 13.00   | 466.00   | 59.71   | 0.00  |
| 567  | 87  | 13.00   | 467.00   | 59.84   | 0.00  |
| 568  | 87  | 13.00   | 468.00   | 59.97   | 0.00  |
| 569  | 87  | 13.00   | 469.00   | 60.10   | 0.00  |
| 570  | 87  | 13.00   | 470.00   | 60.22   | 0.00  |
| 571  | 87  | 13.00   | 471.00   | 60.35   | 0.00  |
| 572  | 87  | 13.00   | 472.00   | 60.48   | 0.00  |
| 573  | 87  | 13.00   | 473.00   | 60.61   | 0.00  |
| 574  | 87  | 13.00   | 474.00   | 60.74   | 0.00  |
| 575  | 87  | 13.00   | 475.00   | 60.86   | 0.00  |
| 576  | 87  | 13.00   | 476.00   | 60.99   | 0.00  |
| 577  | 87  | 13.00   | 477.00   | 61.12   | 0.00  |
| 578  | 87  | 13.00   | 478.00   | 61.25   | 0.00  |
| 579  | 87  | 13.00   | 479.00   | 61.38   | 0.00  |
| 580  | 87  | 13.00   | 480.00   | 61.50   | 0.00  |
| 581  | 87  | 13.00   | 481.00   | 61.63   | 0.00  |
| 582  | 87  | 13.00   | 482.00   | 61.76   | 0.00  |
| 583  | 87  | 13.00   | 483.00   | 61.89   | 0.00  |
| 584  | 87  | 13.00   | 484.00   | 62.02   | 0.00  |
| 585  | 87  | 13.00   | 485.00   | 62.14   | 0.00  |
| 586  | 87  | 13.00   | 486.00   | 62.27   | 0.00  |
| 587  | 87  | 13.00   | 487.00   | 62.40   | 0.00  |
| 588  | 87  | 13.00   | 488.00   | 62.53   | 0.00  |
| 589  | 87  | 13.00   | 489.00   | 62.66   | 0.00  |
| 590  | 87  | 13.00   | 490.00   | 62.78   | 0.00  |
| 591  | 87  | 13.00   | 491.00   | 62.91   | 0.00  |
| 592  | 87  | 13.00   | 492.00   | 63.04   | 0.00  |
| 593  | 87  | 13.00   | 493.00   | 63.17   | 0.00  |
| 594  | 87  | 13.00   | 494.00   | 63.30   | 0.00  |
| 595  | 87  | 13.00   | 495.00   | 63.42   | 0.00  |
| 596  | 87  | 13.00   | 496.00   | 63.55   | 0.00  |
| 597  | 87  | 13.00   | 497.00   | 63.68   | 0.00  |
| 598  | 87  | 13.00   | 498.00   | 63.81   | 0.00  |
| 599  | 87  | 13.00   | 499.00   | 63.94   | 0.00  |
| 600  | 87  | 13.00   | 500.00   | 64.06   | 0.00  |
| 601  | 87  | 13.00   | 501.00   | 64.19   | 0.00  |
| 602  | 87  | 13.00   | 502.00   | 64.32   | 0.00  |
| 603  | 87  | 13.00   | 503.00   | 64.45   | 0.00  |
| 604  | 87  | 13.00   | 504.00   | 64.58   | 0.00  |
| 605  | 87  | 13.00   | 505.00   | 64.70   | 0.00  |
| 606  | 87  | 13.00   | 506.00   | 64.83   | 0.00  |
| 607  | 87  | 13.00   | 507.00   | 64.96   | 0.00  |
| 608  | 87  | 13.00   | 508.00   | 65.09   | 0.00  |
| 609  | 87  | 13.00   | 509.00   | 65.22   | 0.00  |
| 610  | 87  | 13.00   | 510.00   | 65.34   | 0.00  |
| 611  | 87  | 13.00   | 511.00   | 65.47   | 0.00  |
| 612  | 87  | 13.00   | 512.00   | 65.60   | 0.00  |
| 613  | 87  | 13.00   | 513.00   | 65.73   | 0.00  |
| 614  | 87  | 13.00   | 514.00   | 65.86   | 0.00  |
| 615  | 87  | 13.00   | 515.00   | 65.98   | 0.00  |
| 616  | 87  | 13.00   | 516.00   | 66.11   | 0.00  |

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 617  | 87  | 13.00  | 517.00   | 66.24  | 0.00  |
| 618  | 87  | 13.00  | 518.00   | 66.37  | 0.00  |
| 619  | 87  | 13.00  | 519.00   | 66.50  | 0.00  |
| 620  | 87  | 13.00  | 520.00   | 66.62  | 0.00  |
| 621  | 87  | 13.00  | 521.00   | 66.75  | 0.00  |
| 622  | 87  | 13.00  | 522.00   | 66.88  | 0.00  |
| 623  | 87  | 13.00  | 523.00   | 67.01  | 0.00  |
| 624  | 87  | 13.00  | 524.00   | 67.14  | 0.00  |
| 625  | 87  | 13.00  | 525.00   | 67.26  | 0.00  |
| 626  | 87  | 13.00  | 526.00   | 67.39  | 0.00  |
| 627  | 87  | 13.00  | 527.00   | 67.52  | 0.00  |
| 628  | 87  | 13.00  | 528.00   | 67.65  | 0.00  |
| 629  | 87  | 13.00  | 529.00   | 67.78  | 0.00  |
| 630  | 87  | 13.00  | 530.00   | 67.90  | 0.00  |
| 631  | 87  | 13.00  | 531.00   | 68.03  | 0.00  |
| 632  | 87  | 13.00  | 532.00   | 68.16  | 0.00  |
| 633  | 87  | 13.00  | 533.00   | 68.29  | 0.00  |
| 634  | 87  | 13.00  | 534.00   | 68.42  | 0.00  |
| 635  | 87  | 13.00  | 535.00   | 68.54  | 0.00  |
| 636  | 87  | 13.00  | 536.00   | 68.67  | 0.00  |
| 637  | 87  | 13.00  | 537.00   | 68.80  | 0.00  |
| 638  | 87  | 13.00  | 538.00   | 68.93  | 0.00  |
| 639  | 87  | 13.00  | 539.00   | 69.06  | 0.00  |
| 640  | 87  | 13.00  | 540.00   | 69.18  | 0.00  |
| 641  | 87  | 13.00  | 541.00   | 69.31  | 0.00  |
| 642  | 87  | 13.00  | 542.00   | 69.44  | 0.00  |
| 643  | 87  | 13.00  | 543.00   | 69.57  | 0.00  |
| 644  | 87  | 13.00  | 544.00   | 69.70  | 0.00  |
| 645  | 87  | 13.00  | 545.00   | 69.82  | 0.00  |
| 646  | 87  | 13.00  | 546.00   | 69.95  | 0.00  |
| 647  | 87  | 13.00  | 547.00   | 70.08  | 0.00  |
| 648  | 87  | 13.00  | 548.00   | 70.21  | 0.00  |
| 649  | 87  | 13.00  | 549.00   | 70.34  | 0.00  |
| 650  | 87  | 13.00  | 550.00   | 70.46  | 0.00  |
| 651  | 87  | 13.00  | 551.00   | 70.59  | 0.00  |
| 652  | 87  | 13.00  | 552.00   | 70.72  | 0.00  |
| 653  | 87  | 13.00  | 553.00   | 70.85  | 0.00  |
| 654  | 87  | 13.00  | 554.00   | 70.98  | 0.00  |
| 655  | 87  | 13.00  | 555.00   | 71.10  | 0.00  |
| 656  | 87  | 13.00  | 556.00   | 71.23  | 0.00  |
| 657  | 87  | 13.00  | 557.00   | 71.36  | 0.00  |
| 658  | 87  | 13.00  | 558.00   | 71.49  | 0.00  |
| 659  | 87  | 13.00  | 559.00   | 71.62  | 0.00  |
| 660  | 87  | 13.00  | 560.00   | 71.74  | 0.00  |
| 661  | 87  | 13.00  | 561.00   | 71.87  | 0.00  |
| 662  | 87  | 13.00  | 562.00   | 72.00  | 0.00  |
| 663  | 87  | 13.00  | 563.00   | 72.13  | 0.00  |
| 664  | 87  | 13.00  | 564.00   | 72.26  | 0.00  |
| 665  | 87  | 13.00  | 565.00   | 72.38  | 0.00  |
| 666  | 87  | 13.00  | 566.00   | 72.51  | 0.00  |
| 667  | 87  | 13.00  | 567.00   | 72.64  | 0.00  |
| 668  | 87  | 13.00  | 568.00   | 72.77  | 0.00  |
| 669  | 87  | 13.00  | 569.00   | 72.90  | 0.00  |
| 670  | 87  | 13.00  | 570.00   | 72.96  | 0.00  |

If the employee's gross pay is over £670, go to page 55.

## Monthly table for employees who are State Pension age or over- employer only contributions for use from 6 April 2007 to 5 April 2008

### 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 columns 1a-1e of the table to columns 1a-1e of form P11.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 55.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step, with the exception of the LEL, ET and UEL, 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.

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's<br>and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|--|---|
|  | 1a  | 1b  | 1c   | 1d   | 1e  |
| £  | £   | £ p   | £ p  | £ p  | £ p   |
| <b>Up to and<br/>including<br/>376.99</b>                        | No NIC liability, make no entries on forms P11 and P14                                |   |  |  |   |
| 377  | 377   | 0.00  | 0.00   | 0.00   | 0.00  |
| 381  | 377   | 4.00  | 0.00   | 0.00   | 0.00  |
| 385  | 377   | 8.00  | 0.00   | 0.00   | 0.00  |
| 389  | 377   | 12.00   | 0.00   | 0.00   | 0.00  |
| 393  | 377   | 16.00   | 0.00   | 0.00   | 0.00  |
| 397  | 377   | 20.00   | 0.00   | 0.00   | 0.00  |
| 401  | 377   | 24.00   | 0.00   | 0.00   | 0.00  |
| 405  | 377   | 28.00   | 0.00   | 0.00   | 0.00  |
| 409  | 377   | 32.00   | 0.00   | 0.00   | 0.00  |
| 413  | 377   | 36.00   | 0.00   | 0.00   | 0.00  |
| 417  | 377   | 40.00   | 0.00   | 0.00   | 0.00  |
| 421  | 377   | 44.00   | 0.00   | 0.00   | 0.00  |
| 425  | 377   | 48.00   | 0.00   | 0.00   | 0.00  |
| 429  | 377   | 52.00   | 0.00   | 0.00   | 0.00  |
| 433  | 377   | 56.00   | 0.00   | 0.00   | 0.00  |
| 435  | 377   | 58.00   | 0.00   | 0.00   | 0.00  |
| 437  | 377   | 58.00   | 2.00   | 0.51   | 0.00  |
| 441  | 377   | 58.00   | 6.00   | 1.02   | 0.00  |
| 445  | 377   | 58.00   | 10.00  | 1.54   | 0.00  |
| 449  | 377   | 58.00   | 14.00  | 2.05   | 0.00  |
| 453  | 377   | 58.00   | 18.00  | 2.56   | 0.00  |
| 457  | 377   | 58.00   | 22.00  | 3.07   | 0.00  |
| 461  | 377   | 58.00   | 26.00  | 3.58   | 0.00  |
| 465  | 377   | 58.00   | 30.00  | 4.10   | 0.00  |
| 469  | 377   | 58.00   | 34.00  | 4.61   | 0.00  |
| 473  | 377   | 58.00   | 38.00  | 5.12   | 0.00  |
| 477  | 377   | 58.00   | 42.00  | 5.63   | 0.00  |
| 481  | 377   | 58.00   | 46.00  | 6.14   | 0.00  |
| 485  | 377   | 58.00   | 50.00  | 6.66   | 0.00  |
| 489  | 377   | 58.00   | 54.00  | 7.17   | 0.00  |
| 493  | 377   | 58.00   | 58.00  | 7.68   | 0.00  |
| 497  | 377   | 58.00   | 62.00  | 8.19   | 0.00  |
| 501  | 377   | 58.00   | 66.00  | 8.70   | 0.00  |
| 505  | 377   | 58.00   | 70.00  | 9.22   | 0.00  |
| 509  | 377   | 58.00   | 74.00  | 9.73   | 0.00  |

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 513  | 377   | 58.00  | 78.00  | 10.24  | 0.00  |
| 517  | 377   | 58.00  | 82.00  | 10.75  | 0.00  |
| 521  | 377   | 58.00  | 86.00  | 11.26  | 0.00  |
| 525  | 377   | 58.00  | 90.00  | 11.78  | 0.00  |
| 529  | 377   | 58.00  | 94.00  | 12.29  | 0.00  |
| 533  | 377   | 58.00  | 98.00  | 12.80  | 0.00  |
| 537  | 377   | 58.00  | 102.00   | 13.31  | 0.00  |
| 541  | 377   | 58.00  | 106.00   | 13.82  | 0.00  |
| 545  | 377   | 58.00  | 110.00   | 14.34  | 0.00  |
| 549  | 377   | 58.00  | 114.00   | 14.85  | 0.00  |
| 553  | 377   | 58.00  | 118.00   | 15.36  | 0.00  |
| 557  | 377   | 58.00  | 122.00   | 15.87  | 0.00  |
| 561  | 377   | 58.00  | 126.00   | 16.38  | 0.00  |
| 565  | 377   | 58.00  | 130.00   | 16.90  | 0.00  |
| 569  | 377   | 58.00  | 134.00   | 17.41  | 0.00  |
| 573  | 377   | 58.00  | 138.00   | 17.92  | 0.00  |
| 577  | 377   | 58.00  | 142.00   | 18.43  | 0.00  |
| 581  | 377   | 58.00  | 146.00   | 18.94  | 0.00  |
| 585  | 377   | 58.00  | 150.00   | 19.46  | 0.00  |
| 589  | 377   | 58.00  | 154.00   | 19.97  | 0.00  |
| 593  | 377   | 58.00  | 158.00   | 20.48  | 0.00  |
| 597  | 377   | 58.00  | 162.00   | 20.99  | 0.00  |
| 601  | 377   | 58.00  | 166.00   | 21.50  | 0.00  |
| 605  | 377   | 58.00  | 170.00   | 22.02  | 0.00  |
| 609  | 377   | 58.00  | 174.00   | 22.53  | 0.00  |
| 613  | 377   | 58.00  | 178.00   | 23.04  | 0.00  |
| 617  | 377   | 58.00  | 182.00   | 23.55  | 0.00  |
| 621  | 377   | 58.00  | 186.00   | 24.06  | 0.00  |
| 625  | 377   | 58.00  | 190.00   | 24.58  | 0.00  |
| 629  | 377   | 58.00  | 194.00   | 25.09  | 0.00  |
| 633  | 377   | 58.00  | 198.00   | 25.60  | 0.00  |
| 637  | 377   | 58.00  | 202.00   | 26.11  | 0.00  |
| 641  | 377   | 58.00  | 206.00   | 26.62  | 0.00  |
| 645  | 377   | 58.00  | 210.00   | 27.14  | 0.00  |
| 649  | 377   | 58.00  | 214.00   | 27.65  | 0.00  |
| 653  | 377   | 58.00  | 218.00   | 28.16  | 0.00  |
| 657  | 377   | 58.00  | 222.00   | 28.67  | 0.00  |
| 661  | 377   | 58.00  | 226.00   | 29.18  | 0.00  |
| 665  | 377   | 58.00  | 230.00   | 29.70  | 0.00  |
| 669  | 377   | 58.00  | 234.00   | 30.21  | 0.00  |
| 673  | 377   | 58.00  | 238.00   | 30.72  | 0.00  |
| 677  | 377   | 58.00  | 242.00   | 31.23  | 0.00  |
| 681  | 377   | 58.00  | 246.00   | 31.74  | 0.00  |
| 685  | 377   | 58.00  | 250.00   | 32.26  | 0.00  |
| 689  | 377   | 58.00  | 254.00   | 32.77  | 0.00  |
| 693  | 377   | 58.00  | 258.00   | 33.28  | 0.00  |
| 697  | 377   | 58.00  | 262.00   | 33.79  | 0.00  |
| 701  | 377   | 58.00  | 266.00   | 34.30  | 0.00  |
| 705  | 377   | 58.00  | 270.00   | 34.82  | 0.00  |
| 709  | 377   | 58.00  | 274.00   | 35.33  | 0.00  |
| 713  | 377   | 58.00  | 278.00   | 35.84  | 0.00  |
| 717  | 377   | 58.00  | 282.00   | 36.35  | 0.00  |
| 721  | 377   | 58.00  | 286.00   | 36.86  | 0.00  |
| 725  | 377   | 58.00  | 290.00   | 37.38  | 0.00  |
| 729  | 377   | 58.00  | 294.00   | 37.89  | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 733  | 377   | 58.00   | 298.00   | 38.40   | 0.00  |
| 737  | 377   | 58.00   | 302.00   | 38.91   | 0.00  |
| 741  | 377   | 58.00   | 306.00   | 39.42   | 0.00  |
| 745  | 377   | 58.00   | 310.00   | 39.94   | 0.00  |
| 749  | 377   | 58.00   | 314.00   | 40.45   | 0.00  |
| 753  | 377   | 58.00   | 318.00   | 40.96   | 0.00  |
| 757  | 377   | 58.00   | 322.00   | 41.47   | 0.00  |
| 761  | 377   | 58.00   | 326.00   | 41.98   | 0.00  |
| 765  | 377   | 58.00   | 330.00   | 42.50   | 0.00  |
| 769  | 377   | 58.00   | 334.00   | 43.01   | 0.00  |
| 773  | 377   | 58.00   | 338.00   | 43.52   | 0.00  |
| 777  | 377   | 58.00   | 342.00   | 44.03   | 0.00  |
| 781  | 377   | 58.00   | 346.00   | 44.54   | 0.00  |
| 785  | 377   | 58.00   | 350.00   | 45.06   | 0.00  |
| 789  | 377   | 58.00   | 354.00   | 45.57   | 0.00  |
| 793  | 377   | 58.00   | 358.00   | 46.08   | 0.00  |
| 797  | 377   | 58.00   | 362.00   | 46.59   | 0.00  |
| 801  | 377   | 58.00   | 366.00   | 47.10   | 0.00  |
| 805  | 377   | 58.00   | 370.00   | 47.62   | 0.00  |
| 809  | 377   | 58.00   | 374.00   | 48.13   | 0.00  |
| 813  | 377   | 58.00   | 378.00   | 48.64   | 0.00  |
| 817  | 377   | 58.00   | 382.00   | 49.15   | 0.00  |
| 821  | 377   | 58.00   | 386.00   | 49.66   | 0.00  |
| 825  | 377   | 58.00   | 390.00   | 50.18   | 0.00  |
| 829  | 377   | 58.00   | 394.00   | 50.69   | 0.00  |
| 833  | 377   | 58.00   | 398.00   | 51.20   | 0.00  |
| 837  | 377   | 58.00   | 402.00   | 51.71   | 0.00  |
| 841  | 377   | 58.00   | 406.00   | 52.22   | 0.00  |
| 845  | 377   | 58.00   | 410.00   | 52.74   | 0.00  |
| 849  | 377   | 58.00   | 414.00   | 53.25   | 0.00  |
| 853  | 377   | 58.00   | 418.00   | 53.76   | 0.00  |
| 857  | 377   | 58.00   | 422.00   | 54.27   | 0.00  |
| 861  | 377   | 58.00   | 426.00   | 54.78   | 0.00  |
| 865  | 377   | 58.00   | 430.00   | 55.30   | 0.00  |
| 869  | 377   | 58.00   | 434.00   | 55.81   | 0.00  |
| 873  | 377   | 58.00   | 438.00   | 56.32   | 0.00  |
| 877  | 377   | 58.00   | 442.00   | 56.83   | 0.00  |
| 881  | 377   | 58.00   | 446.00   | 57.34   | 0.00  |
| 885  | 377   | 58.00   | 450.00   | 57.86   | 0.00  |
| 889  | 377   | 58.00   | 454.00   | 58.37   | 0.00  |
| 893  | 377   | 58.00   | 458.00   | 58.88   | 0.00  |
| 897  | 377   | 58.00   | 462.00   | 59.39   | 0.00  |
| 901  | 377   | 58.00   | 466.00   | 59.90   | 0.00  |
| 905  | 377   | 58.00   | 470.00   | 60.42   | 0.00  |
| 909  | 377   | 58.00   | 474.00   | 60.93   | 0.00  |
| 913  | 377   | 58.00   | 478.00   | 61.44   | 0.00  |
| 917  | 377   | 58.00   | 482.00   | 61.95   | 0.00  |
| 921  | 377   | 58.00   | 486.00   | 62.46   | 0.00  |
| 925  | 377   | 58.00   | 490.00   | 62.98   | 0.00  |
| 929  | 377   | 58.00   | 494.00   | 63.49   | 0.00  |
| 933  | 377   | 58.00   | 498.00   | 64.00   | 0.00  |
| 937  | 377   | 58.00   | 502.00   | 64.51   | 0.00  |
| 941  | 377   | 58.00   | 506.00   | 65.02   | 0.00  |
| 945  | 377   | 58.00   | 510.00   | 65.54   | 0.00  |
| 949  | 377   | 58.00   | 514.00   | 66.05   | 0.00  |

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

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 953  | 377   | 58.00  | 518.00   | 66.56  | 0.00  |
| 957  | 377   | 58.00  | 522.00   | 67.07  | 0.00  |
| 961  | 377   | 58.00  | 526.00   | 67.58  | 0.00  |
| 965  | 377   | 58.00  | 530.00   | 68.10  | 0.00  |
| 969  | 377   | 58.00  | 534.00   | 68.61  | 0.00  |
| 973  | 377   | 58.00  | 538.00   | 69.12  | 0.00  |
| 977  | 377   | 58.00  | 542.00   | 69.63  | 0.00  |
| 981  | 377   | 58.00  | 546.00   | 70.14  | 0.00  |
| 985  | 377   | 58.00  | 550.00   | 70.66  | 0.00  |
| 989  | 377   | 58.00  | 554.00   | 71.17  | 0.00  |
| 993  | 377   | 58.00  | 558.00   | 71.68  | 0.00  |
| 997  | 377   | 58.00  | 562.00   | 72.19  | 0.00  |
| 1001   | 377   | 58.00  | 566.00   | 72.70  | 0.00  |
| 1005   | 377   | 58.00  | 570.00   | 73.22  | 0.00  |
| 1009   | 377   | 58.00  | 574.00   | 73.73  | 0.00  |
| 1013   | 377   | 58.00  | 578.00   | 74.24  | 0.00  |
| 1017   | 377   | 58.00  | 582.00   | 74.75  | 0.00  |
| 1021   | 377   | 58.00  | 586.00   | 75.26  | 0.00  |
| 1025   | 377   | 58.00  | 590.00   | 75.78  | 0.00  |
| 1029   | 377   | 58.00  | 594.00   | 76.29  | 0.00  |
| 1033   | 377   | 58.00  | 598.00   | 76.80  | 0.00  |
| 1037   | 377   | 58.00  | 602.00   | 77.31  | 0.00  |
| 1041   | 377   | 58.00  | 606.00   | 77.82  | 0.00  |
| 1045   | 377   | 58.00  | 610.00   | 78.34  | 0.00  |
| 1049   | 377   | 58.00  | 614.00   | 78.85  | 0.00  |
| 1053   | 377   | 58.00  | 618.00   | 79.36  | 0.00  |
| 1057   | 377   | 58.00  | 622.00   | 79.87  | 0.00  |
| 1061   | 377   | 58.00  | 626.00   | 80.38  | 0.00  |
| 1065   | 377   | 58.00  | 630.00   | 80.90  | 0.00  |
| 1069   | 377   | 58.00  | 634.00   | 81.41  | 0.00  |
| 1073   | 377   | 58.00  | 638.00   | 81.92  | 0.00  |
| 1077   | 377   | 58.00  | 642.00   | 82.43  | 0.00  |
| 1081   | 377   | 58.00  | 646.00   | 82.94  | 0.00  |
| 1085   | 377   | 58.00  | 650.00   | 83.46  | 0.00  |
| 1089   | 377   | 58.00  | 654.00   | 83.97  | 0.00  |
| 1093   | 377   | 58.00  | 658.00   | 84.48  | 0.00  |
| 1097   | 377   | 58.00  | 662.00   | 84.99  | 0.00  |
| 1101   | 377   | 58.00  | 666.00   | 85.50  | 0.00  |
| 1105   | 377   | 58.00  | 670.00   | 86.02  | 0.00  |
| 1109   | 377   | 58.00  | 674.00   | 86.53  | 0.00  |
| 1113   | 377   | 58.00  | 678.00   | 87.04  | 0.00  |
| 1117   | 377   | 58.00  | 682.00   | 87.55  | 0.00  |
| 1121   | 377   | 58.00  | 686.00   | 88.06  | 0.00  |
| 1125   | 377   | 58.00  | 690.00   | 88.58  | 0.00  |
| 1129   | 377   | 58.00  | 694.00   | 89.09  | 0.00  |
| 1133   | 377   | 58.00  | 698.00   | 89.60  | 0.00  |
| 1137   | 377   | 58.00  | 702.00   | 90.11  | 0.00  |
| 1141   | 377   | 58.00  | 706.00   | 90.62  | 0.00  |
| 1145   | 377   | 58.00  | 710.00   | 91.14  | 0.00  |
| 1149   | 377   | 58.00  | 714.00   | 91.65  | 0.00  |
| 1153   | 377   | 58.00  | 718.00   | 92.16  | 0.00  |
| 1157   | 377   | 58.00  | 722.00   | 92.67  | 0.00  |
| 1161   | 377   | 58.00  | 726.00   | 93.18  | 0.00  |
| 1165   | 377   | 58.00  | 730.00   | 93.70  | 0.00  |
| 1169   | 377   | 58.00  | 734.00   | 94.21  | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 1173   | 377   | 58.00   | 738.00   | 94.72   | 0.00  |
| 1177   | 377   | 58.00   | 742.00   | 95.23   | 0.00  |
| 1181   | 377   | 58.00   | 746.00   | 95.74   | 0.00  |
| 1185   | 377   | 58.00   | 750.00   | 96.26   | 0.00  |
| 1189   | 377   | 58.00   | 754.00   | 96.77   | 0.00  |
| 1193   | 377   | 58.00   | 758.00   | 97.28   | 0.00  |
| 1197   | 377   | 58.00   | 762.00   | 97.79   | 0.00  |
| 1201   | 377   | 58.00   | 766.00   | 98.30   | 0.00  |
| 1205   | 377   | 58.00   | 770.00   | 98.82   | 0.00  |
| 1209   | 377   | 58.00   | 774.00   | 99.33   | 0.00  |
| 1213   | 377   | 58.00   | 778.00   | 99.84   | 0.00  |
| 1217   | 377   | 58.00   | 782.00   | 100.35  | 0.00  |
| 1221   | 377   | 58.00   | 786.00   | 100.86  | 0.00  |
| 1225   | 377   | 58.00   | 790.00   | 101.38  | 0.00  |
| 1229   | 377   | 58.00   | 794.00   | 101.89  | 0.00  |
| 1233   | 377   | 58.00   | 798.00   | 102.40  | 0.00  |
| 1237   | 377   | 58.00   | 802.00   | 102.91  | 0.00  |
| 1241   | 377   | 58.00   | 806.00   | 103.42  | 0.00  |
| 1245   | 377   | 58.00   | 810.00   | 103.94  | 0.00  |
| 1249   | 377   | 58.00   | 814.00   | 104.45  | 0.00  |
| 1253   | 377   | 58.00   | 818.00   | 104.96  | 0.00  |
| 1257   | 377   | 58.00   | 822.00   | 105.47  | 0.00  |
| 1261   | 377   | 58.00   | 826.00   | 105.98  | 0.00  |
| 1265   | 377   | 58.00   | 830.00   | 106.50  | 0.00  |
| 1269   | 377   | 58.00   | 834.00   | 107.01  | 0.00  |
| 1273   | 377   | 58.00   | 838.00   | 107.52  | 0.00  |
| 1277   | 377   | 58.00   | 842.00   | 108.03  | 0.00  |
| 1281   | 377   | 58.00   | 846.00   | 108.54  | 0.00  |
| 1285   | 377   | 58.00   | 850.00   | 109.06  | 0.00  |
| 1289   | 377   | 58.00   | 854.00   | 109.57  | 0.00  |
| 1293   | 377   | 58.00   | 858.00   | 110.08  | 0.00  |
| 1297   | 377   | 58.00   | 862.00   | 110.59  | 0.00  |
| 1301   | 377   | 58.00   | 866.00   | 111.10  | 0.00  |
| 1305   | 377   | 58.00   | 870.00   | 111.62  | 0.00  |
| 1309   | 377   | 58.00   | 874.00   | 112.13  | 0.00  |
| 1313   | 377   | 58.00   | 878.00   | 112.64  | 0.00  |
| 1317   | 377   | 58.00   | 882.00   | 113.15  | 0.00  |
| 1321   | 377   | 58.00   | 886.00   | 113.66  | 0.00  |
| 1325   | 377   | 58.00   | 890.00   | 114.18  | 0.00  |
| 1329   | 377   | 58.00   | 894.00   | 114.69  | 0.00  |
| 1333   | 377   | 58.00   | 898.00   | 115.20  | 0.00  |
| 1337   | 377   | 58.00   | 902.00   | 115.71  | 0.00  |
| 1341   | 377   | 58.00   | 906.00   | 116.22  | 0.00  |
| 1345   | 377   | 58.00   | 910.00   | 116.74  | 0.00  |
| 1349   | 377   | 58.00   | 914.00   | 117.25  | 0.00  |
| 1353   | 377   | 58.00   | 918.00   | 117.76  | 0.00  |
| 1357   | 377   | 58.00   | 922.00   | 118.27  | 0.00  |
| 1361   | 377   | 58.00   | 926.00   | 118.78  | 0.00  |
| 1365   | 377   | 58.00   | 930.00   | 119.30  | 0.00  |
| 1369   | 377   | 58.00   | 934.00   | 119.81  | 0.00  |
| 1373   | 377   | 58.00   | 938.00   | 120.32  | 0.00  |
| 1377   | 377   | 58.00   | 942.00   | 120.83  | 0.00  |
| 1381   | 377   | 58.00   | 946.00   | 121.34  | 0.00  |
| 1385   | 377   | 58.00   | 950.00   | 121.86  | 0.00  |
| 1389   | 377   | 58.00   | 954.00   | 122.37  | 0.00  |

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

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 1393   | 377   | 58.00  | 958.00   | 122.88   | 0.00  |
| 1397   | 377   | 58.00  | 962.00   | 123.39   | 0.00  |
| 1401   | 377   | 58.00  | 966.00   | 123.90   | 0.00  |
| 1405   | 377   | 58.00  | 970.00   | 124.42   | 0.00  |
| 1409   | 377   | 58.00  | 974.00   | 124.93   | 0.00  |
| 1413   | 377   | 58.00  | 978.00   | 125.44   | 0.00  |
| 1417   | 377   | 58.00  | 982.00   | 125.95   | 0.00  |
| 1421   | 377   | 58.00  | 986.00   | 126.46   | 0.00  |
| 1425   | 377   | 58.00  | 990.00   | 126.98   | 0.00  |
| 1429   | 377   | 58.00  | 994.00   | 127.49   | 0.00  |
| 1433   | 377   | 58.00  | 998.00   | 128.00   | 0.00  |
| 1437   | 377   | 58.00  | 1002.00  | 128.51   | 0.00  |
| 1441   | 377   | 58.00  | 1006.00  | 129.02   | 0.00  |
| 1445   | 377   | 58.00  | 1010.00  | 129.54   | 0.00  |
| 1449   | 377   | 58.00  | 1014.00  | 130.05   | 0.00  |
| 1453   | 377   | 58.00  | 1018.00  | 130.56   | 0.00  |
| 1457   | 377   | 58.00  | 1022.00  | 131.07   | 0.00  |
| 1461   | 377   | 58.00  | 1026.00  | 131.58   | 0.00  |
| 1465   | 377   | 58.00  | 1030.00  | 132.10   | 0.00  |
| 1469   | 377   | 58.00  | 1034.00  | 132.61   | 0.00  |
| 1473   | 377   | 58.00  | 1038.00  | 133.12   | 0.00  |
| 1477   | 377   | 58.00  | 1042.00  | 133.63   | 0.00  |
| 1481   | 377   | 58.00  | 1046.00  | 134.14   | 0.00  |
| 1485   | 377   | 58.00  | 1050.00  | 134.66   | 0.00  |
| 1489   | 377   | 58.00  | 1054.00  | 135.17   | 0.00  |
| 1493   | 377   | 58.00  | 1058.00  | 135.68   | 0.00  |
| 1497   | 377   | 58.00  | 1062.00  | 136.19   | 0.00  |
| 1501   | 377   | 58.00  | 1066.00  | 136.70   | 0.00  |
| 1505   | 377   | 58.00  | 1070.00  | 137.22   | 0.00  |
| 1509   | 377   | 58.00  | 1074.00  | 137.73   | 0.00  |
| 1513   | 377   | 58.00  | 1078.00  | 138.24   | 0.00  |
| 1517   | 377   | 58.00  | 1082.00  | 138.75   | 0.00  |
| 1521   | 377   | 58.00  | 1086.00  | 139.26   | 0.00  |
| 1525   | 377   | 58.00  | 1090.00  | 139.78   | 0.00  |
| 1529   | 377   | 58.00  | 1094.00  | 140.29   | 0.00  |
| 1533   | 377   | 58.00  | 1098.00  | 140.80   | 0.00  |
| 1537   | 377   | 58.00  | 1102.00  | 141.31   | 0.00  |
| 1541   | 377   | 58.00  | 1106.00  | 141.82   | 0.00  |
| 1545   | 377   | 58.00  | 1110.00  | 142.34   | 0.00  |
| 1549   | 377   | 58.00  | 1114.00  | 142.85   | 0.00  |
| 1553   | 377   | 58.00  | 1118.00  | 143.36   | 0.00  |
| 1557   | 377   | 58.00  | 1122.00  | 143.87   | 0.00  |
| 1561   | 377   | 58.00  | 1126.00  | 144.38   | 0.00  |
| 1565   | 377   | 58.00  | 1130.00  | 144.90   | 0.00  |
| 1569   | 377   | 58.00  | 1134.00  | 145.41   | 0.00  |
| 1573   | 377   | 58.00  | 1138.00  | 145.92   | 0.00  |
| 1577   | 377   | 58.00  | 1142.00  | 146.43   | 0.00  |
| 1581   | 377   | 58.00  | 1146.00  | 146.94   | 0.00  |
| 1585   | 377   | 58.00  | 1150.00  | 147.46   | 0.00  |
| 1589   | 377   | 58.00  | 1154.00  | 147.97   | 0.00  |
| 1593   | 377   | 58.00  | 1158.00  | 148.48   | 0.00  |
| 1597   | 377   | 58.00  | 1162.00  | 148.99   | 0.00  |
| 1601   | 377   | 58.00  | 1166.00  | 149.50   | 0.00  |
| 1605   | 377   | 58.00  | 1170.00  | 150.02   | 0.00  |
| 1609   | 377   | 58.00  | 1174.00  | 150.53   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 1613   | 377   | 58.00   | 1178.00  | 151.04  | 0.00  |
| 1617   | 377   | 58.00   | 1182.00  | 151.55  | 0.00  |
| 1621   | 377   | 58.00   | 1186.00  | 152.06  | 0.00  |
| 1625   | 377   | 58.00   | 1190.00  | 152.58  | 0.00  |
| 1629   | 377   | 58.00   | 1194.00  | 153.09  | 0.00  |
| 1633   | 377   | 58.00   | 1198.00  | 153.60  | 0.00  |
| 1637   | 377   | 58.00   | 1202.00  | 154.11  | 0.00  |
| 1641   | 377   | 58.00   | 1206.00  | 154.62  | 0.00  |
| 1645   | 377   | 58.00   | 1210.00  | 155.14  | 0.00  |
| 1649   | 377   | 58.00   | 1214.00  | 155.65  | 0.00  |
| 1653   | 377   | 58.00   | 1218.00  | 156.16  | 0.00  |
| 1657   | 377   | 58.00   | 1222.00  | 156.67  | 0.00  |
| 1661   | 377   | 58.00   | 1226.00  | 157.18  | 0.00  |
| 1665   | 377   | 58.00   | 1230.00  | 157.70  | 0.00  |
| 1669   | 377   | 58.00   | 1234.00  | 158.21  | 0.00  |
| 1673   | 377   | 58.00   | 1238.00  | 158.72  | 0.00  |
| 1677   | 377   | 58.00   | 1242.00  | 159.23  | 0.00  |
| 1681   | 377   | 58.00   | 1246.00  | 159.74  | 0.00  |
| 1685   | 377   | 58.00   | 1250.00  | 160.26  | 0.00  |
| 1689   | 377   | 58.00   | 1254.00  | 160.77  | 0.00  |
| 1693   | 377   | 58.00   | 1258.00  | 161.28  | 0.00  |
| 1697   | 377   | 58.00   | 1262.00  | 161.79  | 0.00  |
| 1701   | 377   | 58.00   | 1266.00  | 162.30  | 0.00  |
| 1705   | 377   | 58.00   | 1270.00  | 162.82  | 0.00  |
| 1709   | 377   | 58.00   | 1274.00  | 163.33  | 0.00  |
| 1713   | 377   | 58.00   | 1278.00  | 163.84  | 0.00  |
| 1717   | 377   | 58.00   | 1282.00  | 164.35  | 0.00  |
| 1721   | 377   | 58.00   | 1286.00  | 164.86  | 0.00  |
| 1725   | 377   | 58.00   | 1290.00  | 165.38  | 0.00  |
| 1729   | 377   | 58.00   | 1294.00  | 165.89  | 0.00  |
| 1733   | 377   | 58.00   | 1298.00  | 166.40  | 0.00  |
| 1737   | 377   | 58.00   | 1302.00  | 166.91  | 0.00  |
| 1741   | 377   | 58.00   | 1306.00  | 167.42  | 0.00  |
| 1745   | 377   | 58.00   | 1310.00  | 167.94  | 0.00  |
| 1749   | 377   | 58.00   | 1314.00  | 168.45  | 0.00  |
| 1753   | 377   | 58.00   | 1318.00  | 168.96  | 0.00  |
| 1757   | 377   | 58.00   | 1322.00  | 169.47  | 0.00  |
| 1761   | 377   | 58.00   | 1326.00  | 169.98  | 0.00  |
| 1765   | 377   | 58.00   | 1330.00  | 170.50  | 0.00  |
| 1769   | 377   | 58.00   | 1334.00  | 171.01  | 0.00  |
| 1773   | 377   | 58.00   | 1338.00  | 171.52  | 0.00  |
| 1777   | 377   | 58.00   | 1342.00  | 172.03  | 0.00  |
| 1781   | 377   | 58.00   | 1346.00  | 172.54  | 0.00  |
| 1785   | 377   | 58.00   | 1350.00  | 173.06  | 0.00  |
| 1789   | 377   | 58.00   | 1354.00  | 173.57  | 0.00  |
| 1793   | 377   | 58.00   | 1358.00  | 174.08  | 0.00  |
| 1797   | 377   | 58.00   | 1362.00  | 174.59  | 0.00  |
| 1801   | 377   | 58.00   | 1366.00  | 175.10  | 0.00  |
| 1805   | 377   | 58.00   | 1370.00  | 175.62  | 0.00  |
| 1809   | 377   | 58.00   | 1374.00  | 176.13  | 0.00  |
| 1813   | 377   | 58.00   | 1378.00  | 176.64  | 0.00  |
| 1817   | 377   | 58.00   | 1382.00  | 177.15  | 0.00  |
| 1821   | 377   | 58.00   | 1386.00  | 177.66  | 0.00  |
| 1825   | 377   | 58.00   | 1390.00  | 178.18  | 0.00  |
| 1829   | 377   | 58.00   | 1394.00  | 178.69  | 0.00  |

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 1833   | 377   | 58.00  | 1398.00  | 179.20   | 0.00  |
| 1837   | 377   | 58.00  | 1402.00  | 179.71   | 0.00  |
| 1841   | 377   | 58.00  | 1406.00  | 180.22   | 0.00  |
| 1845   | 377   | 58.00  | 1410.00  | 180.74   | 0.00  |
| 1849   | 377   | 58.00  | 1414.00  | 181.25   | 0.00  |
| 1853   | 377   | 58.00  | 1418.00  | 181.76   | 0.00  |
| 1857   | 377   | 58.00  | 1422.00  | 182.27   | 0.00  |
| 1861   | 377   | 58.00  | 1426.00  | 182.78   | 0.00  |
| 1865   | 377   | 58.00  | 1430.00  | 183.30   | 0.00  |
| 1869   | 377   | 58.00  | 1434.00  | 183.81   | 0.00  |
| 1873   | 377   | 58.00  | 1438.00  | 184.32   | 0.00  |
| 1877   | 377   | 58.00  | 1442.00  | 184.83   | 0.00  |
| 1881   | 377   | 58.00  | 1446.00  | 185.34   | 0.00  |
| 1885   | 377   | 58.00  | 1450.00  | 185.86   | 0.00  |
| 1889   | 377   | 58.00  | 1454.00  | 186.37   | 0.00  |
| 1893   | 377   | 58.00  | 1458.00  | 186.88   | 0.00  |
| 1897   | 377   | 58.00  | 1462.00  | 187.39   | 0.00  |
| 1901   | 377   | 58.00  | 1466.00  | 187.90   | 0.00  |
| 1905   | 377   | 58.00  | 1470.00  | 188.42   | 0.00  |
| 1909   | 377   | 58.00  | 1474.00  | 188.93   | 0.00  |
| 1913   | 377   | 58.00  | 1478.00  | 189.44   | 0.00  |
| 1917   | 377   | 58.00  | 1482.00  | 189.95   | 0.00  |
| 1921   | 377   | 58.00  | 1486.00  | 190.46   | 0.00  |
| 1925   | 377   | 58.00  | 1490.00  | 190.98   | 0.00  |
| 1929   | 377   | 58.00  | 1494.00  | 191.49   | 0.00  |
| 1933   | 377   | 58.00  | 1498.00  | 192.00   | 0.00  |
| 1937   | 377   | 58.00  | 1502.00  | 192.51   | 0.00  |
| 1941   | 377   | 58.00  | 1506.00  | 193.02   | 0.00  |
| 1945   | 377   | 58.00  | 1510.00  | 193.54   | 0.00  |
| 1949   | 377   | 58.00  | 1514.00  | 194.05   | 0.00  |
| 1953   | 377   | 58.00  | 1518.00  | 194.56   | 0.00  |
| 1957   | 377   | 58.00  | 1522.00  | 195.07   | 0.00  |
| 1961   | 377   | 58.00  | 1526.00  | 195.58   | 0.00  |
| 1965   | 377   | 58.00  | 1530.00  | 196.10   | 0.00  |
| 1969   | 377   | 58.00  | 1534.00  | 196.61   | 0.00  |
| 1973   | 377   | 58.00  | 1538.00  | 197.12   | 0.00  |
| 1977   | 377   | 58.00  | 1542.00  | 197.63   | 0.00  |
| 1981   | 377   | 58.00  | 1546.00  | 198.14   | 0.00  |
| 1985   | 377   | 58.00  | 1550.00  | 198.66   | 0.00  |
| 1989   | 377   | 58.00  | 1554.00  | 199.17   | 0.00  |
| 1993   | 377   | 58.00  | 1558.00  | 199.68   | 0.00  |
| 1997   | 377   | 58.00  | 1562.00  | 200.19   | 0.00  |
| 2001   | 377   | 58.00  | 1566.00  | 200.70   | 0.00  |
| 2005   | 377   | 58.00  | 1570.00  | 201.22   | 0.00  |
| 2009   | 377   | 58.00  | 1574.00  | 201.73   | 0.00  |
| 2013   | 377   | 58.00  | 1578.00  | 202.24   | 0.00  |
| 2017   | 377   | 58.00  | 1582.00  | 202.75   | 0.00  |
| 2021   | 377   | 58.00  | 1586.00  | 203.26   | 0.00  |
| 2025   | 377   | 58.00  | 1590.00  | 203.78   | 0.00  |
| 2029   | 377   | 58.00  | 1594.00  | 204.29   | 0.00  |
| 2033   | 377   | 58.00  | 1598.00  | 204.80   | 0.00  |
| 2037   | 377   | 58.00  | 1602.00  | 205.31   | 0.00  |
| 2041   | 377   | 58.00  | 1606.00  | 205.82   | 0.00  |
| 2045   | 377   | 58.00  | 1610.00  | 206.34   | 0.00  |
| 2049   | 377   | 58.00  | 1614.00  | 206.85   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 2053   | 377   | 58.00   | 1618.00  | 207.36  | 0.00  |
| 2057   | 377   | 58.00   | 1622.00  | 207.87  | 0.00  |
| 2061   | 377   | 58.00   | 1626.00  | 208.38  | 0.00  |
| 2065   | 377   | 58.00   | 1630.00  | 208.90  | 0.00  |
| 2069   | 377   | 58.00   | 1634.00  | 209.41  | 0.00  |
| 2073   | 377   | 58.00   | 1638.00  | 209.92  | 0.00  |
| 2077   | 377   | 58.00   | 1642.00  | 210.43  | 0.00  |
| 2081   | 377   | 58.00   | 1646.00  | 210.94  | 0.00  |
| 2085   | 377   | 58.00   | 1650.00  | 211.46  | 0.00  |
| 2089   | 377   | 58.00   | 1654.00  | 211.97  | 0.00  |
| 2093   | 377   | 58.00   | 1658.00  | 212.48  | 0.00  |
| 2097   | 377   | 58.00   | 1662.00  | 212.99  | 0.00  |
| 2101   | 377   | 58.00   | 1666.00  | 213.50  | 0.00  |
| 2105   | 377   | 58.00   | 1670.00  | 214.02  | 0.00  |
| 2109   | 377   | 58.00   | 1674.00  | 214.53  | 0.00  |
| 2113   | 377   | 58.00   | 1678.00  | 215.04  | 0.00  |
| 2117   | 377   | 58.00   | 1682.00  | 215.55  | 0.00  |
| 2121   | 377   | 58.00   | 1686.00  | 216.06  | 0.00  |
| 2125   | 377   | 58.00   | 1690.00  | 216.58  | 0.00  |
| 2129   | 377   | 58.00   | 1694.00  | 217.09  | 0.00  |
| 2133   | 377   | 58.00   | 1698.00  | 217.60  | 0.00  |
| 2137   | 377   | 58.00   | 1702.00  | 218.11  | 0.00  |
| 2141   | 377   | 58.00   | 1706.00  | 218.62  | 0.00  |
| 2145   | 377   | 58.00   | 1710.00  | 219.14  | 0.00  |
| 2149   | 377   | 58.00   | 1714.00  | 219.65  | 0.00  |
| 2153   | 377   | 58.00   | 1718.00  | 220.16  | 0.00  |
| 2157   | 377   | 58.00   | 1722.00  | 220.67  | 0.00  |
| 2161   | 377   | 58.00   | 1726.00  | 221.18  | 0.00  |
| 2165   | 377   | 58.00   | 1730.00  | 221.70  | 0.00  |
| 2169   | 377   | 58.00   | 1734.00  | 222.21  | 0.00  |
| 2173   | 377   | 58.00   | 1738.00  | 222.72  | 0.00  |
| 2177   | 377   | 58.00   | 1742.00  | 223.23  | 0.00  |
| 2181   | 377   | 58.00   | 1746.00  | 223.74  | 0.00  |
| 2185   | 377   | 58.00   | 1750.00  | 224.26  | 0.00  |
| 2189   | 377   | 58.00   | 1754.00  | 224.77  | 0.00  |
| 2193   | 377   | 58.00   | 1758.00  | 225.28  | 0.00  |
| 2197   | 377   | 58.00   | 1762.00  | 225.79  | 0.00  |
| 2201   | 377   | 58.00   | 1766.00  | 226.30  | 0.00  |
| 2205   | 377   | 58.00   | 1770.00  | 226.82  | 0.00  |
| 2209   | 377   | 58.00   | 1774.00  | 227.33  | 0.00  |
| 2213   | 377   | 58.00   | 1778.00  | 227.84  | 0.00  |
| 2217   | 377   | 58.00   | 1782.00  | 228.35  | 0.00  |
| 2221   | 377   | 58.00   | 1786.00  | 228.86  | 0.00  |
| 2225   | 377   | 58.00   | 1790.00  | 229.38  | 0.00  |
| 2229   | 377   | 58.00   | 1794.00  | 229.89  | 0.00  |
| 2233   | 377   | 58.00   | 1798.00  | 230.40  | 0.00  |
| 2237   | 377   | 58.00   | 1802.00  | 230.91  | 0.00  |
| 2241   | 377   | 58.00   | 1806.00  | 231.42  | 0.00  |
| 2245   | 377   | 58.00   | 1810.00  | 231.94  | 0.00  |
| 2249   | 377   | 58.00   | 1814.00  | 232.45  | 0.00  |
| 2253   | 377   | 58.00   | 1818.00  | 232.96  | 0.00  |
| 2257   | 377   | 58.00   | 1822.00  | 233.47  | 0.00  |
| 2261   | 377   | 58.00   | 1826.00  | 233.98  | 0.00  |
| 2265   | 377   | 58.00   | 1830.00  | 234.50  | 0.00  |
| 2269   | 377   | 58.00   | 1834.00  | 235.01  | 0.00  |

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 2273   | 377   | 58.00  | 1838.00  | 235.52   | 0.00  |
| 2277   | 377   | 58.00  | 1842.00  | 236.03   | 0.00  |
| 2281   | 377   | 58.00  | 1846.00  | 236.54   | 0.00  |
| 2285   | 377   | 58.00  | 1850.00  | 237.06   | 0.00  |
| 2289   | 377   | 58.00  | 1854.00  | 237.57   | 0.00  |
| 2293   | 377   | 58.00  | 1858.00  | 238.08   | 0.00  |
| 2297   | 377   | 58.00  | 1862.00  | 238.59   | 0.00  |
| 2301   | 377   | 58.00  | 1866.00  | 239.10   | 0.00  |
| 2305   | 377   | 58.00  | 1870.00  | 239.62   | 0.00  |
| 2309   | 377   | 58.00  | 1874.00  | 240.13   | 0.00  |
| 2313   | 377   | 58.00  | 1878.00  | 240.64   | 0.00  |
| 2317   | 377   | 58.00  | 1882.00  | 241.15   | 0.00  |
| 2321   | 377   | 58.00  | 1886.00  | 241.66   | 0.00  |
| 2325   | 377   | 58.00  | 1890.00  | 242.18   | 0.00  |
| 2329   | 377   | 58.00  | 1894.00  | 242.69   | 0.00  |
| 2333   | 377   | 58.00  | 1898.00  | 243.20   | 0.00  |
| 2337   | 377   | 58.00  | 1902.00  | 243.71   | 0.00  |
| 2341   | 377   | 58.00  | 1906.00  | 244.22   | 0.00  |
| 2345   | 377   | 58.00  | 1910.00  | 244.74   | 0.00  |
| 2349   | 377   | 58.00  | 1914.00  | 245.25   | 0.00  |
| 2353   | 377   | 58.00  | 1918.00  | 245.76   | 0.00  |
| 2357   | 377   | 58.00  | 1922.00  | 246.27   | 0.00  |
| 2361   | 377   | 58.00  | 1926.00  | 246.78   | 0.00  |
| 2365   | 377   | 58.00  | 1930.00  | 247.30   | 0.00  |
| 2369   | 377   | 58.00  | 1934.00  | 247.81   | 0.00  |
| 2373   | 377   | 58.00  | 1938.00  | 248.32   | 0.00  |
| 2377   | 377   | 58.00  | 1942.00  | 248.83   | 0.00  |
| 2381   | 377   | 58.00  | 1946.00  | 249.34   | 0.00  |
| 2385   | 377   | 58.00  | 1950.00  | 249.86   | 0.00  |
| 2389   | 377   | 58.00  | 1954.00  | 250.37   | 0.00  |
| 2393   | 377   | 58.00  | 1958.00  | 250.88   | 0.00  |
| 2397   | 377   | 58.00  | 1962.00  | 251.39   | 0.00  |
| 2401   | 377   | 58.00  | 1966.00  | 251.90   | 0.00  |
| 2405   | 377   | 58.00  | 1970.00  | 252.42   | 0.00  |
| 2409   | 377   | 58.00  | 1974.00  | 252.93   | 0.00  |
| 2413   | 377   | 58.00  | 1978.00  | 253.44   | 0.00  |
| 2417   | 377   | 58.00  | 1982.00  | 253.95   | 0.00  |
| 2421   | 377   | 58.00  | 1986.00  | 254.46   | 0.00  |
| 2425   | 377   | 58.00  | 1990.00  | 254.98   | 0.00  |
| 2429   | 377   | 58.00  | 1994.00  | 255.49   | 0.00  |
| 2433   | 377   | 58.00  | 1998.00  | 256.00   | 0.00  |
| 2437   | 377   | 58.00  | 2002.00  | 256.51   | 0.00  |
| 2441   | 377   | 58.00  | 2006.00  | 257.02   | 0.00  |
| 2445   | 377   | 58.00  | 2010.00  | 257.54   | 0.00  |
| 2449   | 377   | 58.00  | 2014.00  | 258.05   | 0.00  |
| 2453   | 377   | 58.00  | 2018.00  | 258.56   | 0.00  |
| 2457   | 377   | 58.00  | 2022.00  | 259.07   | 0.00  |
| 2461   | 377   | 58.00  | 2026.00  | 259.58   | 0.00  |
| 2465   | 377   | 58.00  | 2030.00  | 260.10   | 0.00  |
| 2469   | 377   | 58.00  | 2034.00  | 260.61   | 0.00  |
| 2473   | 377   | 58.00  | 2038.00  | 261.12   | 0.00  |
| 2477   | 377   | 58.00  | 2042.00  | 261.63   | 0.00  |
| 2481   | 377   | 58.00  | 2046.00  | 262.14   | 0.00  |
| 2485   | 377   | 58.00  | 2050.00  | 262.66   | 0.00  |
| 2489   | 377   | 58.00  | 2054.00  | 263.17   | 0.00  |

| ▼<br>Employee's<br>earnings up to<br>and<br>including the<br>UEL | Earnings<br>at the LEL<br>(where<br>earnings are<br>equal to or<br>exceed<br>the LEL) | Earnings<br>above the<br>LEL, up to<br>and<br>including<br>the ET | Earnings<br>above the<br>ET, up to and<br>including<br>the UEL | Total of<br>employee's and<br>employer's<br>contributions | Employee's<br>contributions<br>due on all<br>earnings above<br>the ET |
|--|---|---|--|---|---|
|  | 1a  | 1b  | 1c   | 1d  | 1e  |
| £  | £   | £ p   | £ p  | £ p   | £ p   |
| 2493   | 377   | 58.00   | 2058.00  | 263.68  | 0.00  |
| 2497   | 377   | 58.00   | 2062.00  | 264.19  | 0.00  |
| 2501   | 377   | 58.00   | 2066.00  | 264.70  | 0.00  |
| 2505   | 377   | 58.00   | 2070.00  | 265.22  | 0.00  |
| 2509   | 377   | 58.00   | 2074.00  | 265.73  | 0.00  |
| 2513   | 377   | 58.00   | 2078.00  | 266.24  | 0.00  |
| 2517   | 377   | 58.00   | 2082.00  | 266.75  | 0.00  |
| 2521   | 377   | 58.00   | 2086.00  | 267.26  | 0.00  |
| 2525   | 377   | 58.00   | 2090.00  | 267.78  | 0.00  |
| 2529   | 377   | 58.00   | 2094.00  | 268.29  | 0.00  |
| 2533   | 377   | 58.00   | 2098.00  | 268.80  | 0.00  |
| 2537   | 377   | 58.00   | 2102.00  | 269.31  | 0.00  |
| 2541   | 377   | 58.00   | 2106.00  | 269.82  | 0.00  |
| 2545   | 377   | 58.00   | 2110.00  | 270.34  | 0.00  |
| 2549   | 377   | 58.00   | 2114.00  | 270.85  | 0.00  |
| 2553   | 377   | 58.00   | 2118.00  | 271.36  | 0.00  |
| 2557   | 377   | 58.00   | 2122.00  | 271.87  | 0.00  |
| 2561   | 377   | 58.00   | 2126.00  | 272.38  | 0.00  |
| 2565   | 377   | 58.00   | 2130.00  | 272.90  | 0.00  |
| 2569   | 377   | 58.00   | 2134.00  | 273.41  | 0.00  |
| 2573   | 377   | 58.00   | 2138.00  | 273.92  | 0.00  |
| 2577   | 377   | 58.00   | 2142.00  | 274.43  | 0.00  |
| 2581   | 377   | 58.00   | 2146.00  | 274.94  | 0.00  |
| 2585   | 377   | 58.00   | 2150.00  | 275.46  | 0.00  |
| 2589   | 377   | 58.00   | 2154.00  | 275.97  | 0.00  |
| 2593   | 377   | 58.00   | 2158.00  | 276.48  | 0.00  |
| 2597   | 377   | 58.00   | 2162.00  | 276.99  | 0.00  |
| 2601   | 377   | 58.00   | 2166.00  | 277.50  | 0.00  |
| 2605   | 377   | 58.00   | 2170.00  | 278.02  | 0.00  |
| 2609   | 377   | 58.00   | 2174.00  | 278.53  | 0.00  |
| 2613   | 377   | 58.00   | 2178.00  | 279.04  | 0.00  |
| 2617   | 377   | 58.00   | 2182.00  | 279.55  | 0.00  |
| 2621   | 377   | 58.00   | 2186.00  | 280.06  | 0.00  |
| 2625   | 377   | 58.00   | 2190.00  | 280.58  | 0.00  |
| 2629   | 377   | 58.00   | 2194.00  | 281.09  | 0.00  |
| 2633   | 377   | 58.00   | 2198.00  | 281.60  | 0.00  |
| 2637   | 377   | 58.00   | 2202.00  | 282.11  | 0.00  |
| 2641   | 377   | 58.00   | 2206.00  | 282.62  | 0.00  |
| 2645   | 377   | 58.00   | 2210.00  | 283.14  | 0.00  |
| 2649   | 377   | 58.00   | 2214.00  | 283.65  | 0.00  |
| 2653   | 377   | 58.00   | 2218.00  | 284.16  | 0.00  |
| 2657   | 377   | 58.00   | 2222.00  | 284.67  | 0.00  |
| 2661   | 377   | 58.00   | 2226.00  | 285.18  | 0.00  |
| 2665   | 377   | 58.00   | 2230.00  | 285.70  | 0.00  |
| 2669   | 377   | 58.00   | 2234.00  | 286.21  | 0.00  |
| 2673   | 377   | 58.00   | 2238.00  | 286.72  | 0.00  |
| 2677   | 377   | 58.00   | 2242.00  | 287.23  | 0.00  |
| 2681   | 377   | 58.00   | 2246.00  | 287.74  | 0.00  |
| 2685   | 377   | 58.00   | 2250.00  | 288.26  | 0.00  |
| 2689   | 377   | 58.00   | 2254.00  | 288.77  | 0.00  |
| 2693   | 377   | 58.00   | 2258.00  | 289.28  | 0.00  |
| 2697   | 377   | 58.00   | 2262.00  | 289.79  | 0.00  |
| 2701   | 377   | 58.00   | 2266.00  | 290.30  | 0.00  |
| 2705   | 377   | 58.00   | 2270.00  | 290.82  | 0.00  |
| 2709   | 377   | 58.00   | 2274.00  | 291.33  | 0.00  |

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

| ▼<br>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 |
|--|---|--|--|--|---|
|  | 1a  | 1b   | 1c   | 1d   | 1e  |
| £  | £   | £ p  | £ p  | £ p  | £ p   |
| 2713   | 377   | 58.00  | 2278.00  | 291.84   | 0.00  |
| 2717   | 377   | 58.00  | 2282.00  | 292.35   | 0.00  |
| 2721   | 377   | 58.00  | 2286.00  | 292.86   | 0.00  |
| 2725   | 377   | 58.00  | 2290.00  | 293.38   | 0.00  |
| 2729   | 377   | 58.00  | 2294.00  | 293.89   | 0.00  |
| 2733   | 377   | 58.00  | 2298.00  | 294.40   | 0.00  |
| 2737   | 377   | 58.00  | 2302.00  | 294.91   | 0.00  |
| 2741   | 377   | 58.00  | 2306.00  | 295.42   | 0.00  |
| 2745   | 377   | 58.00  | 2310.00  | 295.94   | 0.00  |
| 2749   | 377   | 58.00  | 2314.00  | 296.45   | 0.00  |
| 2753   | 377   | 58.00  | 2318.00  | 296.96   | 0.00  |
| 2757   | 377   | 58.00  | 2322.00  | 297.47   | 0.00  |
| 2761   | 377   | 58.00  | 2326.00  | 297.98   | 0.00  |
| 2765   | 377   | 58.00  | 2330.00  | 298.50   | 0.00  |
| 2769   | 377   | 58.00  | 2334.00  | 299.01   | 0.00  |
| 2773   | 377   | 58.00  | 2338.00  | 299.52   | 0.00  |
| 2777   | 377   | 58.00  | 2342.00  | 300.03   | 0.00  |
| 2781   | 377   | 58.00  | 2346.00  | 300.54   | 0.00  |
| 2785   | 377   | 58.00  | 2350.00  | 301.06   | 0.00  |
| 2789   | 377   | 58.00  | 2354.00  | 301.57   | 0.00  |
| 2793   | 377   | 58.00  | 2358.00  | 302.08   | 0.00  |
| 2797   | 377   | 58.00  | 2362.00  | 302.59   | 0.00  |
| 2801   | 377   | 58.00  | 2366.00  | 303.10   | 0.00  |
| 2805   | 377   | 58.00  | 2370.00  | 303.62   | 0.00  |
| 2809   | 377   | 58.00  | 2374.00  | 304.13   | 0.00  |
| 2813   | 377   | 58.00  | 2378.00  | 304.64   | 0.00  |
| 2817   | 377   | 58.00  | 2382.00  | 305.15   | 0.00  |
| 2821   | 377   | 58.00  | 2386.00  | 305.66   | 0.00  |
| 2825   | 377   | 58.00  | 2390.00  | 306.18   | 0.00  |
| 2829   | 377   | 58.00  | 2394.00  | 306.69   | 0.00  |
| 2833   | 377   | 58.00  | 2398.00  | 307.20   | 0.00  |
| 2837   | 377   | 58.00  | 2402.00  | 307.71   | 0.00  |
| 2841   | 377   | 58.00  | 2406.00  | 308.22   | 0.00  |
| 2845   | 377   | 58.00  | 2410.00  | 308.74   | 0.00  |
| 2849   | 377   | 58.00  | 2414.00  | 309.25   | 0.00  |
| 2853   | 377   | 58.00  | 2418.00  | 309.76   | 0.00  |
| 2857   | 377   | 58.00  | 2422.00  | 310.27   | 0.00  |
| 2861   | 377   | 58.00  | 2426.00  | 310.78   | 0.00  |
| 2865   | 377   | 58.00  | 2430.00  | 311.30   | 0.00  |
| 2869   | 377   | 58.00  | 2434.00  | 311.81   | 0.00  |
| 2873   | 377   | 58.00  | 2438.00  | 312.32   | 0.00  |
| 2877   | 377   | 58.00  | 2442.00  | 312.83   | 0.00  |
| 2881   | 377   | 58.00  | 2446.00  | 313.34   | 0.00  |
| 2885   | 377   | 58.00  | 2450.00  | 313.86   | 0.00  |
| 2889   | 377   | 58.00  | 2454.00  | 314.37   | 0.00  |
| 2893   | 377   | 58.00  | 2458.00  | 314.88   | 0.00  |
| 2897   | 377   | 58.00  | 2462.00  | 315.39   | 0.00  |
| 2901   | 377   | 58.00  | 2466.00  | 315.84   | 0.00  |
| 2904   | 377   | 58.00  | 2469.00  | 316.03   | 0.00  |

If the employee's gross pay is over £2904, go to page 55.

## 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 £4804.29) |   |   |
|------|---|--|---|---|
| 1    | subtract the UEL figure from the total gross pay  | £4804.29 - £2904 = £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 56  | 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   |
|      |   | <b>Totals</b>  | <b>£262.20</b>                                  | <b>£19.00</b>                                 |
| 5    | add the further totals of employee's and employer's NICs and employee's NICs worked out on the earnings above the UEL - columns 1d and 1e of the additional gross pay table - to the totals of employee's and employer's NICs and employee's NICs due for earnings at the UEL - columns 1d and 1e of the main table | Total payable by employee and employer                             |   | Total payable by employee                     |
|      |   | £262.20 (further employee and employer NICs)                       |   | £19.00 (further employee NICs)                |
|      |   | + £435.78 (due for employee and employer on earnings at UEL)       |   | £119.75 (due for employee on earnings at UEL) |
|      |   | <b>Totals</b>  | <b>£697.98</b>                                  | <b>£138.75</b>                                |
| 6    | record the figures resulting from Step 5 in columns 1d and 1e of form P11   | On form P11 record   |   |   |

| Col 1a | Col 1b | Col 1c  | Col 1d | Col 1e |
|--------|--------|---------|--------|--------|
| 377    | 58.00  | 2469.00 | 697.98 | 138.75 |

## 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 £4804.29) |   |
|------|--|--|---|
| 1    | subtract the UEL figure from the total gross pay   | £4804.29 - £2904 = £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 59   | 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                                       |
|      |  | <b>Total</b>   | <b>£243.20</b>                                |
| 5    | add the employer's contributions worked out on the earnings above the UEL - column 1d of the additional gross pay table - 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)                                    |   |
|      |  | +  | £316.03 (due for employer on earnings at UEL) |
|      |  | =  | £559.23                                       |
| 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 | Col 1e |
|--------|--------|---------|--------|--------|
| 377    | 58.00  | 2469.00 | 559.23 | 0.00   |

## Additional gross pay table

| Earnings on which contributions payable<br>▼<br>£ | Total of employee's and employer's contributions payable<br>1d<br>£ | Employee's contributions payable<br>1e<br>£ | Employer's contributions payable<br>▼<br>£ |
|---|---|---|--|
| 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<br>▼<br>£ | Total of employee's and employer's contributions payable<br>1d<br>£ | Employee's contributions payable<br>1e<br>£ | Employer's contributions payable<br>▼<br>£ |
|---|---|---|--|
| 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

| Earnings on which contributions payable<br>▼<br>£ | Total of employee's and employer's contributions payable<br>1d<br>£ | Employee's contributions payable<br>1e<br>£ | Employer's contributions payable<br>▼<br>£ |
|---|---|---|--|
| 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 | Total of employer's contributions payable |
|---|---|
| ▼<br>£                                  | 1d<br>£                                   |
| 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 | Total of employer's contributions payable |
|---|---|
| ▼<br>£                                  | 1d<br>£                                   |
| 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                                     |
| 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                                    |
| 3000                                    | 384.00                                    |

| Earnings on which contributions payable | Total of employer's contributions payable |
|---|---|
| ▼<br>£                                  | 1d<br>£                                   |
| 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                                  |





