HM Revenue & Customs

CA37

National Insurance Contributions Tables

Simplified Deduction Scheme for employers

Use from
6 April 2008 to
5 April 2009 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 our website at
www.hmrc.gov.uk/employers

Your Employer CD-ROM

Your Employer CD-ROM has most of the forms and guidance you will need to run your payroll throughout the year.

The CD-ROM has:

- a P11 calculator that will work out and record your employees' tax, NICs and Student Loan deductions every pay day with a linked P32 record of deductions that works out what you need to pay us.
- a range of other Calculators that work out car and car fuel benefit, Statutory Payments and Student Loan deductions.
- a P45 checker that tells you what gross pay and tax to date figures to enter on the P11 for a new employee.

There is also:

- a Learning Zone to help you understand payroll topics such as Statutory Payments, Student Loan deductions and PAYE Online.
- a Payroll Basics section for new and less experienced employers explaining what to do when employing someone for the first time.

Employer Helpbooks

Our Employer Helpbooks are designed to 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.

We also have many other leaflets and booklets that give further guidance, for example

- CWG2(2008) *Employer Further Guide to PAYE and NICs*
- CWG5(2008) *Class1A NICs on benefits in kind*
- 480(2008) *Expenses and Benefits - a tax guide*
- 490(2008) *Employee travel - A tax and NICs guide for employers.*

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** 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**

– by phone **08457 646 646**

– by fax **08702 406 406**

Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, larger print or audio call the Employer Orderline on **08457 646 646** 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 60 70 143** Monday to Friday 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00
Employers with more than 3 years payroll experience	**Employer Helpline** **08457 143 143** Monday to Friday 08:00 - 20:00 Saturday and Sunday 08:00 - 17:00
If you have a hearing or speech impairment, and use a textphone able to use this service.)	**0845 602 1380** (only people with specialised equipment such as Mincom are

A list of Helplines and opening hours is available

- on our website at **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**

Please tell us your Employer reference which is 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**, or you can call the

- New Employer Helpline on **0845 60 70 143**
- Employer Helpline on **08457 143 143**

Online Services

For information about our online services

- **go to www.hmrc.gov.uk/online/index.htm**

For help and assistance using our online services contact the Online Services Helpdesk.

- E mail **helpdesk@ir-efile.gov.uk**
- telephone **0845 60 55 999**

  open 7 days a week 08:00 -20:00.

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Changes for the 2008-09 **tax year**

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2008-09 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 2008.

Layout of these tables

General

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£90 weekly or £390 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) (£105 weekly or £453 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).

For instructions on how to complete form P12, see the leaflet P16 *Simplified PAYE Deduction Scheme*.

General information about National Insurance (NI)

Introduction

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

National Insurance contributions

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

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

It is your responsibility to send **both** the above contributions to HM Revenue & Customs (HMRC).

When to start and stop using the tables

Only use these tables in the 2008-09 tax year, that is, start using them from **6 April 2008** and stop using them by **5 April 2009**.

Completing form P12 Deduction Card

Tell us on form P12 *Deduction Card*

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

Identifying the correct table to use

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

- weekly pay intervals, and
- monthly pay intervals.

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

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

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

Table A
Use this table for

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

Table B
Use this table for married women or widows

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

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

How to use the tables

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

Adapting these tables for pay intervals other than weekly or monthly

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

Step	Action
1	divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
2	find the amount of 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 form P12, *Deduction Card.*

Statutory Payments

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

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

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

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

- SSP - in the Helpbook E14 *What to do if your employee is sick*.
- SMP and SPP if their wife or partner has had a baby
  - in the Helpbook E15, *Pay and time off work for parents*
- SAP and SPP if their spouse or partner is adopting a child - in the Helpbook E16 *Pay and time off work for adoptive parents*.

All of these Helpbooks are available from the Employer Orderline on **0845 7 646 646**

If you are unhappy with our service

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

Weekly table for not contracted-out standard rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

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

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on form P12					
90	90	0.00	0.00	0.00	0.00	0.00
91	90	1.00	0.00	0.00	0.00	0.00
92	90	2.00	0.00	0.00	0.00	0.00
93	90	3.00	0.00	0.00	0.00	0.00
94	90	4.00	0.00	0.00	0.00	0.00
95	90	5.00	0.00	0.00	0.00	0.00
96	90	6.00	0.00	0.00	0.00	0.00
97	90	7.00	0.00	0.00	0.00	0.00
98	90	8.00	0.00	0.00	0.00	0.00
99	90	9.00	0.00	0.00	0.00	0.00
100	90	10.00	0.00	0.00	0.00	0.00
101	90	11.00	0.00	0.00	0.00	0.00
102	90	12.00	0.00	0.00	0.00	0.00
103	90	13.00	0.00	0.00	0.00	0.00
104	90	14.00	0.00	0.00	0.00	0.00
105	90	15.00	0.00	0.00	0.00	0.00
106	90	15.00	1.00	0.35	0.16	0.19
107	90	15.00	2.00	0.59	0.27	0.32
108	90	15.00	3.00	0.83	0.38	0.45
109	90	15.00	4.00	1.07	0.49	0.58
110	90	15.00	5.00	1.30	0.60	0.70
111	90	15.00	6.00	1.54	0.71	0.83
112	90	15.00	7.00	1.78	0.82	0.96
113	90	15.00	8.00	2.02	0.93	1.09
114	90	15.00	9.00	2.26	1.04	1.22
115	90	15.00	10.00	2.49	1.15	1.34
116	90	15.00	11.00	2.73	1.26	1.47
117	90	15.00	12.00	2.97	1.37	1.60
118	90	15.00	13.00	3.21	1.48	1.73
119	90	15.00	14.00	3.45	1.59	1.86
120	90	15.00	15.00	3.68	1.70	1.98
121	90	15.00	16.00	3.92	1.81	2.11
122	90	15.00	17.00	4.16	1.92	2.24
123	90	15.00	18.00	4.40	2.03	2.37
124	90	15.00	19.00	4.64	2.14	2.50

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
125	90	15.00	20.00	4.87	2.25	2.62
126	90	15.00	21.00	5.11	2.36	2.75
127	90	15.00	22.00	5.35	2.47	2.88
128	90	15.00	23.00	5.59	2.58	3.01
129	90	15.00	24.00	5.83	2.69	3.14
130	90	15.00	25.00	6.06	2.80	3.26
131	90	15.00	26.00	6.30	2.91	3.39
132	90	15.00	27.00	6.54	3.02	3.52
133	90	15.00	28.00	6.78	3.13	3.65
134	90	15.00	29.00	7.02	3.24	3.78
135	90	15.00	30.00	7.25	3.35	3.90
136	90	15.00	31.00	7.49	3.46	4.03
137	90	15.00	32.00	7.73	3.57	4.16
138	90	15.00	33.00	7.97	3.68	4.29
139	90	15.00	34.00	8.21	3.79	4.42
140	90	15.00	35.00	8.44	3.90	4.54
141	90	15.00	36.00	8.68	4.01	4.67
142	90	15.00	37.00	8.92	4.12	4.80
143	90	15.00	38.00	9.16	4.23	4.93
144	90	15.00	39.00	9.40	4.34	5.06
145	90	15.00	40.00	9.63	4.45	5.18
146	90	15.00	41.00	9.87	4.56	5.31
147	90	15.00	42.00	10.11	4.67	5.44
148	90	15.00	43.00	10.35	4.78	5.57
149	90	15.00	44.00	10.59	4.89	5.70
150	90	15.00	45.00	10.82	5.00	5.82
151	90	15.00	46.00	11.06	5.11	5.95
152	90	15.00	47.00	11.30	5.22	6.08
153	90	15.00	48.00	11.54	5.33	6.21
154	90	15.00	49.00	11.78	5.44	6.34
155	90	15.00	50.00	12.01	5.55	6.46
156	90	15.00	51.00	12.25	5.66	6.59
157	90	15.00	52.00	12.49	5.77	6.72
158	90	15.00	53.00	12.73	5.88	6.85
159	90	15.00	54.00	12.97	5.99	6.98
160	90	15.00	55.00	13.20	6.10	7.10
161	90	15.00	56.00	13.44	6.21	7.23
162	90	15.00	57.00	13.68	6.32	7.36
163	90	15.00	58.00	13.92	6.43	7.49
164	90	15.00	59.00	14.16	6.54	7.62
165	90	15.00	60.00	14.39	6.65	7.74
166	90	15.00	61.00	14.63	6.76	7.87
167	90	15.00	62.00	14.87	6.87	8.00
168	90	15.00	63.00	15.11	6.98	8.13
169	90	15.00	64.00	15.35	7.09	8.26
170	90	15.00	65.00	15.58	7.20	8.38
171	90	15.00	66.00	15.82	7.31	8.51
172	90	15.00	67.00	16.06	7.42	8.64
173	90	15.00	68.00	16.30	7.53	8.77
174	90	15.00	69.00	16.54	7.64	8.90
175	90	15.00	70.00	16.77	7.75	9.02
176	90	15.00	71.00	17.01	7.86	9.15
177	90	15.00	72.00	17.25	7.97	9.28
178	90	15.00	73.00	17.49	8.08	9.41
179	90	15.00	74.00	17.73	8.19	9.54

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
180	90	15.00	75.00	17.96	8.30	9.66
181	90	15.00	76.00	18.20	8.41	9.79
182	90	15.00	77.00	18.44	8.52	9.92
183	90	15.00	78.00	18.68	8.63	10.05
184	90	15.00	79.00	18.92	8.74	10.18
185	90	15.00	80.00	19.15	8.85	10.30
186	90	15.00	81.00	19.39	8.96	10.43
187	90	15.00	82.00	19.63	9.07	10.56
188	90	15.00	83.00	19.87	9.18	10.69
189	90	15.00	84.00	20.11	9.29	10.82
190	90	15.00	85.00	20.34	9.40	10.94
191	90	15.00	86.00	20.58	9.51	11.07
192	90	15.00	87.00	20.82	9.62	11.20
193	90	15.00	88.00	21.06	9.73	11.33
194	90	15.00	89.00	21.30	9.84	11.46
195	90	15.00	90.00	21.53	9.95	11.58
196	90	15.00	91.00	21.77	10.06	11.71
197	90	15.00	92.00	22.01	10.17	11.84
198	90	15.00	93.00	22.25	10.28	11.97
199	90	15.00	94.00	22.49	10.39	12.10
200	90	15.00	95.00	22.72	10.50	12.22
201	90	15.00	96.00	22.96	10.61	12.35
202	90	15.00	97.00	23.20	10.72	12.48
203	90	15.00	98.00	23.44	10.83	12.61
204	90	15.00	99.00	23.68	10.94	12.74
205	90	15.00	100.00	23.91	11.05	12.86
206	90	15.00	101.00	24.15	11.16	12.99
207	90	15.00	102.00	24.39	11.27	13.12
208	90	15.00	103.00	24.63	11.38	13.25
209	90	15.00	104.00	24.87	11.49	13.38
210	90	15.00	105.00	25.10	11.60	13.50
211	90	15.00	106.00	25.34	11.71	13.63
212	90	15.00	107.00	25.58	11.82	13.76
213	90	15.00	108.00	25.82	11.93	13.89
214	90	15.00	109.00	26.06	12.04	14.02
215	90	15.00	110.00	26.29	12.15	14.14
216	90	15.00	111.00	26.53	12.26	14.27
217	90	15.00	112.00	26.77	12.37	14.40
218	90	15.00	113.00	27.01	12.48	14.53
219	90	15.00	114.00	27.25	12.59	14.66
220	90	15.00	115.00	27.48	12.70	14.78
221	90	15.00	116.00	27.72	12.81	14.91
222	90	15.00	117.00	27.96	12.92	15.04
223	90	15.00	118.00	28.20	13.03	15.17
224	90	15.00	119.00	28.44	13.14	15.30
225	90	15.00	120.00	28.67	13.25	15.42
226	90	15.00	121.00	28.91	13.36	15.55
227	90	15.00	122.00	29.15	13.47	15.68
228	90	15.00	123.00	29.39	13.58	15.81
229	90	15.00	124.00	29.63	13.69	15.94
230	90	15.00	125.00	29.86	13.80	16.06
231	90	15.00	126.00	30.10	13.91	16.19
232	90	15.00	127.00	30.34	14.02	16.32
233	90	15.00	128.00	30.58	14.13	16.45
234	90	15.00	129.00	30.82	14.24	16.58

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
235	90	15.00	130.00	31.05	14.35	16.70
236	90	15.00	131.00	31.29	14.46	16.83
237	90	15.00	132.00	31.53	14.57	16.96
238	90	15.00	133.00	31.77	14.68	17.09
239	90	15.00	134.00	32.01	14.79	17.22
240	90	15.00	135.00	32.24	14.90	17.34
241	90	15.00	136.00	32.48	15.01	17.47
242	90	15.00	137.00	32.72	15.12	17.60
243	90	15.00	138.00	32.96	15.23	17.73
244	90	15.00	139.00	33.20	15.34	17.86
245	90	15.00	140.00	33.43	15.45	17.98
246	90	15.00	141.00	33.67	15.56	18.11
247	90	15.00	142.00	33.91	15.67	18.24
248	90	15.00	143.00	34.15	15.78	18.37
249	90	15.00	144.00	34.39	15.89	18.50
250	90	15.00	145.00	34.62	16.00	18.62
251	90	15.00	146.00	34.86	16.11	18.75
252	90	15.00	147.00	35.10	16.22	18.88
253	90	15.00	148.00	35.34	16.33	19.01
254	90	15.00	149.00	35.58	16.44	19.14
255	90	15.00	150.00	35.81	16.55	19.26
256	90	15.00	151.00	36.05	16.66	19.39
257	90	15.00	152.00	36.29	16.77	19.52
258	90	15.00	153.00	36.53	16.88	19.65
259	90	15.00	154.00	36.77	16.99	19.78
260	90	15.00	155.00	37.00	17.10	19.90
261	90	15.00	156.00	37.24	17.21	20.03
262	90	15.00	157.00	37.48	17.32	20.16
263	90	15.00	158.00	37.72	17.43	20.29
264	90	15.00	159.00	37.96	17.54	20.42
265	90	15.00	160.00	38.19	17.65	20.54

If your employee earns more than £265 a week, advise your HM Revenue & Customs office.

▼ for information only - do not enter on form P12 *Deduction Card*

Monthly table for not contracted-out standard rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

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

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on form P12					
390	390	0.00	0.00	0.00	0.00	0.00
394	390	4.00	0.00	0.00	0.00	0.00
398	390	8.00	0.00	0.00	0.00	0.00
402	390	12.00	0.00	0.00	0.00	0.00
406	390	16.00	0.00	0.00	0.00	0.00
410	390	20.00	0.00	0.00	0.00	0.00
414	390	24.00	0.00	0.00	0.00	0.00
418	390	28.00	0.00	0.00	0.00	0.00
422	390	32.00	0.00	0.00	0.00	0.00
426	390	36.00	0.00	0.00	0.00	0.00
430	390	40.00	0.00	0.00	0.00	0.00
434	390	44.00	0.00	0.00	0.00	0.00
438	390	48.00	0.00	0.00	0.00	0.00
442	390	52.00	0.00	0.00	0.00	0.00
446	390	56.00	0.00	0.00	0.00	0.00
450	390	60.00	0.00	0.00	0.00	0.00
453	390	63.00	0.00	0.00	0.00	0.00
454	390	63.00	1.00	0.71	0.33	0.38
458	390	63.00	5.00	1.67	0.77	0.90
462	390	63.00	9.00	2.62	1.21	1.41
466	390	63.00	13.00	3.57	1.65	1.92
470	390	63.00	17.00	4.52	2.09	2.43
474	390	63.00	21.00	5.47	2.53	2.94
478	390	63.00	25.00	6.43	2.97	3.46
482	390	63.00	29.00	7.38	3.41	3.97
486	390	63.00	33.00	8.33	3.85	4.48
490	390	63.00	37.00	9.28	4.29	4.99
494	390	63.00	41.00	10.23	4.73	5.50
498	390	63.00	45.00	11.19	5.17	6.02
502	390	63.00	49.00	12.14	5.61	6.53
506	390	63.00	53.00	13.09	6.05	7.04
510	390	63.00	57.00	14.04	6.49	7.55
514	390	63.00	61.00	14.99	6.93	8.06
518	390	63.00	65.00	15.95	7.37	8.58
522	390	63.00	69.00	16.90	7.81	9.09

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
526	390	63.00	73.00	17.85	8.25	9.60
530	390	63.00	77.00	18.80	8.69	10.11
534	390	63.00	81.00	19.75	9.13	10.62
538	390	63.00	85.00	20.71	9.57	11.14
542	390	63.00	89.00	21.66	10.01	11.65
546	390	63.00	93.00	22.61	10.45	12.16
550	390	63.00	97.00	23.56	10.89	12.67
554	390	63.00	101.00	24.51	11.33	13.18
558	390	63.00	105.00	25.47	11.77	13.70
562	390	63.00	109.00	26.42	12.21	14.21
566	390	63.00	113.00	27.37	12.65	14.72
570	390	63.00	117.00	28.32	13.09	15.23
574	390	63.00	121.00	29.27	13.53	15.74
578	390	63.00	125.00	30.23	13.97	16.26
582	390	63.00	129.00	31.18	14.41	16.77
586	390	63.00	133.00	32.13	14.85	17.28
590	390	63.00	137.00	33.08	15.29	17.79
594	390	63.00	141.00	34.03	15.73	18.30
598	390	63.00	145.00	34.99	16.17	18.82
602	390	63.00	149.00	35.94	16.61	19.33
606	390	63.00	153.00	36.89	17.05	19.84
610	390	63.00	157.00	37.84	17.49	20.35
614	390	63.00	161.00	38.79	17.93	20.86
618	390	63.00	165.00	39.75	18.37	21.38
622	390	63.00	169.00	40.70	18.81	21.89
626	390	63.00	173.00	41.65	19.25	22.40
630	390	63.00	177.00	42.60	19.69	22.91
634	390	63.00	181.00	43.55	20.13	23.42
638	390	63.00	185.00	44.51	20.57	23.94
642	390	63.00	189.00	45.46	21.01	24.45
646	390	63.00	193.00	46.41	21.45	24.96
650	390	63.00	197.00	47.36	21.89	25.47
654	390	63.00	201.00	48.31	22.33	25.98
658	390	63.00	205.00	49.27	22.77	26.50
662	390	63.00	209.00	50.22	23.21	27.01
666	390	63.00	213.00	51.17	23.65	27.52
670	390	63.00	217.00	52.12	24.09	28.03
674	390	63.00	221.00	53.07	24.53	28.54
678	390	63.00	225.00	54.03	24.97	29.06
682	390	63.00	229.00	54.98	25.41	29.57
686	390	63.00	233.00	55.93	25.85	30.08
690	390	63.00	237.00	56.88	26.29	30.59
694	390	63.00	241.00	57.83	26.73	31.10
698	390	63.00	245.00	58.79	27.17	31.62
702	390	63.00	249.00	59.74	27.61	32.13
706	390	63.00	253.00	60.69	28.05	32.64
710	390	63.00	257.00	61.64	28.49	33.15
714	390	63.00	261.00	62.59	28.93	33.66
718	390	63.00	265.00	63.55	29.37	34.18
722	390	63.00	269.00	64.50	29.81	34.69
726	390	63.00	273.00	65.45	30.25	35.20
730	390	63.00	277.00	66.40	30.69	35.71
734	390	63.00	281.00	67.35	31.13	36.22
738	390	63.00	285.00	68.31	31.57	36.74
742	390	63.00	289.00	69.26	32.01	37.25

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
746	390	63.00	293.00	70.21	32.45	37.76
750	390	63.00	297.00	71.16	32.89	38.27
754	390	63.00	301.00	72.11	33.33	38.78
758	390	63.00	305.00	73.07	33.77	39.30
762	390	63.00	309.00	74.02	34.21	39.81
766	390	63.00	313.00	74.97	34.65	40.32
770	390	63.00	317.00	75.92	35.09	40.83
774	390	63.00	321.00	76.87	35.53	41.34
778	390	63.00	325.00	77.83	35.97	41.86
782	390	63.00	329.00	78.78	36.41	42.37
786	390	63.00	333.00	79.73	36.85	42.88
790	390	63.00	337.00	80.68	37.29	43.39
794	390	63.00	341.00	81.63	37.73	43.90
798	390	63.00	345.00	82.59	38.17	44.42
802	390	63.00	349.00	83.54	38.61	44.93
806	390	63.00	353.00	84.49	39.05	45.44
810	390	63.00	357.00	85.44	39.49	45.95
814	390	63.00	361.00	86.39	39.93	46.46
818	390	63.00	365.00	87.35	40.37	46.98
822	390	63.00	369.00	88.30	40.81	47.49
826	390	63.00	373.00	89.25	41.25	48.00
830	390	63.00	377.00	90.20	41.69	48.51
834	390	63.00	381.00	91.15	42.13	49.02
838	390	63.00	385.00	92.11	42.57	49.54
842	390	63.00	389.00	93.06	43.01	50.05
846	390	63.00	393.00	94.01	43.45	50.56
850	390	63.00	397.00	94.96	43.89	51.07
854	390	63.00	401.00	95.91	44.33	51.58
858	390	63.00	405.00	96.87	44.77	52.10
862	390	63.00	409.00	97.82	45.21	52.61
866	390	63.00	413.00	98.77	45.65	53.12
870	390	63.00	417.00	99.72	46.09	53.63
874	390	63.00	421.00	100.67	46.53	54.14
878	390	63.00	425.00	101.63	46.97	54.66
882	390	63.00	429.00	102.58	47.41	55.17
886	390	63.00	433.00	103.53	47.85	55.68
890	390	63.00	437.00	104.48	48.29	56.19
894	390	63.00	441.00	105.43	48.73	56.70
898	390	63.00	445.00	106.39	49.17	57.22
902	390	63.00	449.00	107.34	49.61	57.73
906	390	63.00	453.00	108.29	50.05	58.24
910	390	63.00	457.00	109.24	50.49	58.75
914	390	63.00	461.00	110.19	50.93	59.26
918	390	63.00	465.00	111.15	51.37	59.78
922	390	63.00	469.00	112.10	51.81	60.29
926	390	63.00	473.00	113.05	52.25	60.80
930	390	63.00	477.00	114.00	52.69	61.31
934	390	63.00	481.00	114.95	53.13	61.82
938	390	63.00	485.00	115.91	53.57	62.34
942	390	63.00	489.00	116.86	54.01	62.85
946	390	63.00	493.00	117.81	54.45	63.36
950	390	63.00	497.00	118.76	54.89	63.87
954	390	63.00	501.00	119.71	55.33	64.38
958	390	63.00	505.00	120.67	55.77	64.90
962	390	63.00	509.00	121.62	56.21	65.41

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
966	390	63.00	513.00	122.57	56.65	65.92
970	390	63.00	517.00	123.52	57.09	66.43
974	390	63.00	521.00	124.47	57.53	66.94
978	390	63.00	525.00	125.43	57.97	67.46
982	390	63.00	529.00	126.38	58.41	67.97
986	390	63.00	533.00	127.33	58.85	68.48
990	390	63.00	537.00	128.28	59.29	68.99
994	390	63.00	541.00	129.23	59.73	69.50
998	390	63.00	545.00	130.19	60.17	70.02
1002	390	63.00	549.00	131.14	60.61	70.53
1006	390	63.00	553.00	132.09	61.05	71.04
1010	390	63.00	557.00	133.04	61.49	71.55
1014	390	63.00	561.00	133.99	61.93	72.06
1018	390	63.00	565.00	134.95	62.37	72.58
1022	390	63.00	569.00	135.90	62.81	73.09
1026	390	63.00	573.00	136.85	63.25	73.60
1030	390	63.00	577.00	137.80	63.69	74.11
1034	390	63.00	581.00	138.75	64.13	74.62
1038	390	63.00	585.00	139.71	64.57	75.14
1042	390	63.00	589.00	140.66	65.01	75.65
1046	390	63.00	593.00	141.61	65.45	76.16
1050	390	63.00	597.00	142.56	65.89	76.67
1054	390	63.00	601.00	143.51	66.33	77.18
1058	390	63.00	605.00	144.47	66.77	77.70
1062	390	63.00	609.00	145.42	67.21	78.21
1066	390	63.00	613.00	146.37	67.65	78.72
1070	390	63.00	617.00	147.32	68.09	79.23
1074	390	63.00	621.00	148.27	68.53	79.74
1078	390	63.00	625.00	149.23	68.97	80.26
1082	390	63.00	629.00	150.18	69.41	80.77
1086	390	63.00	633.00	151.13	69.85	81.28
1090	390	63.00	637.00	152.08	70.29	81.79
1094	390	63.00	641.00	153.03	70.73	82.30
1098	390	63.00	645.00	153.99	71.17	82.82
1102	390	63.00	649.00	154.94	71.61	83.33
1106	390	63.00	653.00	155.89	72.05	83.84
1110	390	63.00	657.00	156.84	72.49	84.35
1114	390	63.00	661.00	157.79	72.93	84.86
1118	390	63.00	665.00	158.75	73.37	85.38
1122	390	63.00	669.00	159.70	73.81	85.89
1126	390	63.00	673.00	160.65	74.25	86.40
1130	390	63.00	677.00	161.60	74.69	86.91
1134	390	63.00	681.00	162.55	75.13	87.42
1138	390	63.00	685.00	163.51	75.57	87.94
1142	390	63.00	689.00	164.46	76.01	88.45
1146	390	63.00	693.00	165.41	76.45	88.96
1150	390	63.00	697.00	166.36	76.89	89.47

If your employee earns more than £1153 a month, advise your HM Revenue & Customs office.

▼ for information only - do not enter on form P12 *Deduction Card*

Weekly table for not contracted-out reduced rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

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

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

- enter 'B' in the space provided on form P12 *Deduction Card*
- copy the figures in columns 1a - 1e of the table to columns 1a - 1e of form P12 *Deduction Card.*

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on form P12					
90	90	0.00	0.00	0.00	0.00	0.00
91	90	1.00	0.00	0.00	0.00	0.00
92	90	2.00	0.00	0.00	0.00	0.00
93	90	3.00	0.00	0.00	0.00	0.00
94	90	4.00	0.00	0.00	0.00	0.00
95	90	5.00	0.00	0.00	0.00	0.00
96	90	6.00	0.00	0.00	0.00	0.00
97	90	7.00	0.00	0.00	0.00	0.00
98	90	8.00	0.00	0.00	0.00	0.00
99	90	9.00	0.00	0.00	0.00	0.00
100	90	10.00	0.00	0.00	0.00	0.00
101	90	11.00	0.00	0.00	0.00	0.00
102	90	12.00	0.00	0.00	0.00	0.00
103	90	13.00	0.00	0.00	0.00	0.00
104	90	14.00	0.00	0.00	0.00	0.00
105	90	15.00	0.00	0.00	0.00	0.00
106	90	15.00	1.00	0.26	0.07	0.19
107	90	15.00	2.00	0.44	0.12	0.32
108	90	15.00	3.00	0.62	0.17	0.45
109	90	15.00	4.00	0.80	0.22	0.58
110	90	15.00	5.00	0.97	0.27	0.70
111	90	15.00	6.00	1.14	0.31	0.83
112	90	15.00	7.00	1.32	0.36	0.96
113	90	15.00	8.00	1.50	0.41	1.09
114	90	15.00	9.00	1.68	0.46	1.22
115	90	15.00	10.00	1.85	0.51	1.34
116	90	15.00	11.00	2.03	0.56	1.47
117	90	15.00	12.00	2.21	0.61	1.60
118	90	15.00	13.00	2.38	0.65	1.73
119	90	15.00	14.00	2.56	0.70	1.86
120	90	15.00	15.00	2.73	0.75	1.98
121	90	15.00	16.00	2.91	0.80	2.11
122	90	15.00	17.00	3.09	0.85	2.24
123	90	15.00	18.00	3.27	0.90	2.37
124	90	15.00	19.00	3.44	0.94	2.50

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
125	90	15.00	20.00	3.61	0.99	2.62
126	90	15.00	21.00	3.79	1.04	2.75
127	90	15.00	22.00	3.97	1.09	2.88
128	90	15.00	23.00	4.15	1.14	3.01
129	90	15.00	24.00	4.33	1.19	3.14
130	90	15.00	25.00	4.50	1.24	3.26
131	90	15.00	26.00	4.67	1.28	3.39
132	90	15.00	27.00	4.85	1.33	3.52
133	90	15.00	28.00	5.03	1.38	3.65
134	90	15.00	29.00	5.21	1.43	3.78
135	90	15.00	30.00	5.38	1.48	3.90
136	90	15.00	31.00	5.56	1.53	4.03
137	90	15.00	32.00	5.74	1.58	4.16
138	90	15.00	33.00	5.91	1.62	4.29
139	90	15.00	34.00	6.09	1.67	4.42
140	90	15.00	35.00	6.26	1.72	4.54
141	90	15.00	36.00	6.44	1.77	4.67
142	90	15.00	37.00	6.62	1.82	4.80
143	90	15.00	38.00	6.80	1.87	4.93
144	90	15.00	39.00	6.97	1.91	5.06
145	90	15.00	40.00	7.14	1.96	5.18
146	90	15.00	41.00	7.32	2.01	5.31
147	90	15.00	42.00	7.50	2.06	5.44
148	90	15.00	43.00	7.68	2.11	5.57
149	90	15.00	44.00	7.86	2.16	5.70
150	90	15.00	45.00	8.03	2.21	5.82
151	90	15.00	46.00	8.20	2.25	5.95
152	90	15.00	47.00	8.38	2.30	6.08
153	90	15.00	48.00	8.56	2.35	6.21
154	90	15.00	49.00	8.74	2.40	6.34
155	90	15.00	50.00	8.91	2.45	6.46
156	90	15.00	51.00	9.09	2.50	6.59
157	90	15.00	52.00	9.27	2.55	6.72
158	90	15.00	53.00	9.44	2.59	6.85
159	90	15.00	54.00	9.62	2.64	6.98
160	90	15.00	55.00	9.79	2.69	7.10
161	90	15.00	56.00	9.97	2.74	7.23
162	90	15.00	57.00	10.15	2.79	7.36
163	90	15.00	58.00	10.33	2.84	7.49
164	90	15.00	59.00	10.50	2.88	7.62
165	90	15.00	60.00	10.67	2.93	7.74
166	90	15.00	61.00	10.85	2.98	7.87
167	90	15.00	62.00	11.03	3.03	8.00
168	90	15.00	63.00	11.21	3.08	8.13
169	90	15.00	64.00	11.39	3.13	8.26
170	90	15.00	65.00	11.56	3.18	8.38
171	90	15.00	66.00	11.73	3.22	8.51
172	90	15.00	67.00	11.91	3.27	8.64
173	90	15.00	68.00	12.09	3.32	8.77
174	90	15.00	69.00	12.27	3.37	8.90
175	90	15.00	70.00	12.44	3.42	9.02
176	90	15.00	71.00	12.62	3.47	9.15
177	90	15.00	72.00	12.80	3.52	9.28
178	90	15.00	73.00	12.97	3.56	9.41
179	90	15.00	74.00	13.15	3.61	9.54

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
180	90	15.00	75.00	13.32	3.66	9.66
181	90	15.00	76.00	13.50	3.71	9.79
182	90	15.00	77.00	13.68	3.76	9.92
183	90	15.00	78.00	13.86	3.81	10.05
184	90	15.00	79.00	14.03	3.85	10.18
185	90	15.00	80.00	14.20	3.90	10.30
186	90	15.00	81.00	14.38	3.95	10.43
187	90	15.00	82.00	14.56	4.00	10.56
188	90	15.00	83.00	14.74	4.05	10.69
189	90	15.00	84.00	14.92	4.10	10.82
190	90	15.00	85.00	15.09	4.15	10.94
191	90	15.00	86.00	15.26	4.19	11.07
192	90	15.00	87.00	15.44	4.24	11.20
193	90	15.00	88.00	15.62	4.29	11.33
194	90	15.00	89.00	15.80	4.34	11.46
195	90	15.00	90.00	15.97	4.39	11.58
196	90	15.00	91.00	16.15	4.44	11.71
197	90	15.00	92.00	16.33	4.49	11.84
198	90	15.00	93.00	16.50	4.53	11.97
199	90	15.00	94.00	16.68	4.58	12.10
200	90	15.00	95.00	16.85	4.63	12.22
201	90	15.00	96.00	17.03	4.68	12.35
202	90	15.00	97.00	17.21	4.73	12.48
203	90	15.00	98.00	17.39	4.78	12.61
204	90	15.00	99.00	17.56	4.82	12.74
205	90	15.00	100.00	17.73	4.87	12.86
206	90	15.00	101.00	17.91	4.92	12.99
207	90	15.00	102.00	18.09	4.97	13.12
208	90	15.00	103.00	18.27	5.02	13.25
209	90	15.00	104.00	18.45	5.07	13.38
210	90	15.00	105.00	18.62	5.12	13.50
211	90	15.00	106.00	18.79	5.16	13.63
212	90	15.00	107.00	18.97	5.21	13.76
213	90	15.00	108.00	19.15	5.26	13.89
214	90	15.00	109.00	19.33	5.31	14.02
215	90	15.00	110.00	19.50	5.36	14.14
216	90	15.00	111.00	19.68	5.41	14.27
217	90	15.00	112.00	19.86	5.46	14.40
218	90	15.00	113.00	20.03	5.50	14.53
219	90	15.00	114.00	20.21	5.55	14.66
220	90	15.00	115.00	20.38	5.60	14.78
221	90	15.00	116.00	20.56	5.65	14.91
222	90	15.00	117.00	20.74	5.70	15.04
223	90	15.00	118.00	20.92	5.75	15.17
224	90	15.00	119.00	21.09	5.79	15.30
225	90	15.00	120.00	21.26	5.84	15.42
226	90	15.00	121.00	21.44	5.89	15.55
227	90	15.00	122.00	21.62	5.94	15.68
228	90	15.00	123.00	21.80	5.99	15.81
229	90	15.00	124.00	21.98	6.04	15.94
230	90	15.00	125.00	22.15	6.09	16.06
231	90	15.00	126.00	22.32	6.13	16.19
232	90	15.00	127.00	22.50	6.18	16.32
233	90	15.00	128.00	22.68	6.23	16.45
234	90	15.00	129.00	22.86	6.28	16.58

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
235	90	15.00	130.00	23.03	6.33	16.70
236	90	15.00	131.00	23.21	6.38	16.83
237	90	15.00	132.00	23.39	6.43	16.96
238	90	15.00	133.00	23.56	6.47	17.09
239	90	15.00	134.00	23.74	6.52	17.22
240	90	15.00	135.00	23.91	6.57	17.34
241	90	15.00	136.00	24.09	6.62	17.47
242	90	15.00	137.00	24.27	6.67	17.60
243	90	15.00	138.00	24.45	6.72	17.73
244	90	15.00	139.00	24.62	6.76	17.86
245	90	15.00	140.00	24.79	6.81	17.98
246	90	15.00	141.00	24.97	6.86	18.11
247	90	15.00	142.00	25.15	6.91	18.24
248	90	15.00	143.00	25.33	6.96	18.37
249	90	15.00	144.00	25.51	7.01	18.50
250	90	15.00	145.00	25.68	7.06	18.62
251	90	15.00	146.00	25.85	7.10	18.75
252	90	15.00	147.00	26.03	7.15	18.88
253	90	15.00	148.00	26.21	7.20	19.01
254	90	15.00	149.00	26.39	7.25	19.14
255	90	15.00	150.00	26.56	7.30	19.26
256	90	15.00	151.00	26.74	7.35	19.39
257	90	15.00	152.00	26.92	7.40	19.52
258	90	15.00	153.00	27.09	7.44	19.65
259	90	15.00	154.00	27.27	7.49	19.78
260	90	15.00	155.00	27.44	7.54	19.90
261	90	15.00	156.00	27.62	7.59	20.03
262	90	15.00	157.00	27.80	7.64	20.16
263	90	15.00	158.00	27.98	7.69	20.29
264	90	15.00	159.00	28.15	7.73	20.42
265	90	15.00	160.00	28.32	7.78	20.54

If your employee earns more than £265 a week, advise your HM Revenue & Customs office.

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Monthly table for not contracted-out reduced rate contributions for use from 6 April 2008 to 5 April 2009

Use this table for

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

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on form P12					
390	390	0.00	0.00	0.00	0.00	0.00
394	390	4.00	0.00	0.00	0.00	0.00
398	390	8.00	0.00	0.00	0.00	0.00
402	390	12.00	0.00	0.00	0.00	0.00
406	390	16.00	0.00	0.00	0.00	0.00
410	390	20.00	0.00	0.00	0.00	0.00
414	390	24.00	0.00	0.00	0.00	0.00
418	390	28.00	0.00	0.00	0.00	0.00
422	390	32.00	0.00	0.00	0.00	0.00
426	390	36.00	0.00	0.00	0.00	0.00
430	390	40.00	0.00	0.00	0.00	0.00
434	390	44.00	0.00	0.00	0.00	0.00
438	390	48.00	0.00	0.00	0.00	0.00
442	390	52.00	0.00	0.00	0.00	0.00
446	390	56.00	0.00	0.00	0.00	0.00
450	390	60.00	0.00	0.00	0.00	0.00
453	390	63.00	0.00	0.00	0.00	0.00
454	390	63.00	1.00	0.52	0.14	0.38
458	390	63.00	5.00	1.24	0.34	0.90
462	390	63.00	9.00	1.94	0.53	1.41
466	390	63.00	13.00	2.65	0.73	1.92
470	390	63.00	17.00	3.35	0.92	2.43
474	390	63.00	21.00	4.05	1.11	2.94
478	390	63.00	25.00	4.77	1.31	3.46
482	390	63.00	29.00	5.47	1.50	3.97
486	390	63.00	33.00	6.18	1.70	4.48
490	390	63.00	37.00	6.88	1.89	4.99
494	390	63.00	41.00	7.58	2.08	5.50
498	390	63.00	45.00	8.30	2.28	6.02
502	390	63.00	49.00	9.00	2.47	6.53
506	390	63.00	53.00	9.71	2.67	7.04
510	390	63.00	57.00	10.41	2.86	7.55
514	390	63.00	61.00	11.11	3.05	8.06
518	390	63.00	65.00	11.83	3.25	8.58
522	390	63.00	69.00	12.53	3.44	9.09

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
526	390	63.00	73.00	13.24	3.64	9.60
530	390	63.00	77.00	13.94	3.83	10.11
534	390	63.00	81.00	14.64	4.02	10.62
538	390	63.00	85.00	15.36	4.22	11.14
542	390	63.00	89.00	16.06	4.41	11.65
546	390	63.00	93.00	16.77	4.61	12.16
550	390	63.00	97.00	17.47	4.80	12.67
554	390	63.00	101.00	18.17	4.99	13.18
558	390	63.00	105.00	18.89	5.19	13.70
562	390	63.00	109.00	19.59	5.38	14.21
566	390	63.00	113.00	20.30	5.58	14.72
570	390	63.00	117.00	21.00	5.77	15.23
574	390	63.00	121.00	21.70	5.96	15.74
578	390	63.00	125.00	22.42	6.16	16.26
582	390	63.00	129.00	23.12	6.35	16.77
586	390	63.00	133.00	23.83	6.55	17.28
590	390	63.00	137.00	24.53	6.74	17.79
594	390	63.00	141.00	25.23	6.93	18.30
598	390	63.00	145.00	25.95	7.13	18.82
602	390	63.00	149.00	26.65	7.32	19.33
606	390	63.00	153.00	27.36	7.52	19.84
610	390	63.00	157.00	28.06	7.71	20.35
614	390	63.00	161.00	28.76	7.90	20.86
618	390	63.00	165.00	29.48	8.10	21.38
622	390	63.00	169.00	30.18	8.29	21.89
626	390	63.00	173.00	30.89	8.49	22.40
630	390	63.00	177.00	31.59	8.68	22.91
634	390	63.00	181.00	32.29	8.87	23.42
638	390	63.00	185.00	33.01	9.07	23.94
642	390	63.00	189.00	33.71	9.26	24.45
646	390	63.00	193.00	34.42	9.46	24.96
650	390	63.00	197.00	35.12	9.65	25.47
654	390	63.00	201.00	35.82	9.84	25.98
658	390	63.00	205.00	36.54	10.04	26.50
662	390	63.00	209.00	37.24	10.23	27.01
666	390	63.00	213.00	37.95	10.43	27.52
670	390	63.00	217.00	38.65	10.62	28.03
674	390	63.00	221.00	39.35	10.81	28.54
678	390	63.00	225.00	40.07	11.01	29.06
682	390	63.00	229.00	40.77	11.20	29.57
686	390	63.00	233.00	41.48	11.40	30.08
690	390	63.00	237.00	42.18	11.59	30.59
694	390	63.00	241.00	42.88	11.78	31.10
698	390	63.00	245.00	43.60	11.98	31.62
702	390	63.00	249.00	44.30	12.17	32.13
706	390	63.00	253.00	45.01	12.37	32.64
710	390	63.00	257.00	45.71	12.56	33.15
714	390	63.00	261.00	46.41	12.75	33.66
718	390	63.00	265.00	47.13	12.95	34.18
722	390	63.00	269.00	47.83	13.14	34.69
726	390	63.00	273.00	48.54	13.34	35.20
730	390	63.00	277.00	49.24	13.53	35.71
734	390	63.00	281.00	49.94	13.72	36.22
738	390	63.00	285.00	50.66	13.92	36.74
742	390	63.00	289.00	51.36	14.11	37.25

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
746	390	63.00	293.00	52.07	14.31	37.76
750	390	63.00	297.00	52.77	14.50	38.27
754	390	63.00	301.00	53.47	14.69	38.78
758	390	63.00	305.00	54.19	14.89	39.30
762	390	63.00	309.00	54.89	15.08	39.81
766	390	63.00	313.00	55.60	15.28	40.32
770	390	63.00	317.00	56.30	15.47	40.83
774	390	63.00	321.00	57.00	15.66	41.34
778	390	63.00	325.00	57.72	15.86	41.86
782	390	63.00	329.00	58.42	16.05	42.37
786	390	63.00	333.00	59.13	16.25	42.88
790	390	63.00	337.00	59.83	16.44	43.39
794	390	63.00	341.00	60.53	16.63	43.90
798	390	63.00	345.00	61.25	16.83	44.42
802	390	63.00	349.00	61.95	17.02	44.93
806	390	63.00	353.00	62.66	17.22	45.44
810	390	63.00	357.00	63.36	17.41	45.95
814	390	63.00	361.00	64.06	17.60	46.46
818	390	63.00	365.00	64.78	17.80	46.98
822	390	63.00	369.00	65.48	17.99	47.49
826	390	63.00	373.00	66.19	18.19	48.00
830	390	63.00	377.00	66.89	18.38	48.51
834	390	63.00	381.00	67.59	18.57	49.02
838	390	63.00	385.00	68.31	18.77	49.54
842	390	63.00	389.00	69.01	18.96	50.05
846	390	63.00	393.00	69.72	19.16	50.56
850	390	63.00	397.00	70.42	19.35	51.07
854	390	63.00	401.00	71.12	19.54	51.58
858	390	63.00	405.00	71.84	19.74	52.10
862	390	63.00	409.00	72.54	19.93	52.61
866	390	63.00	413.00	73.25	20.13	53.12
870	390	63.00	417.00	73.95	20.32	53.63
874	390	63.00	421.00	74.65	20.51	54.14
878	390	63.00	425.00	75.37	20.71	54.66
882	390	63.00	429.00	76.07	20.90	55.17
886	390	63.00	433.00	76.78	21.10	55.68
890	390	63.00	437.00	77.48	21.29	56.19
894	390	63.00	441.00	78.18	21.48	56.70
898	390	63.00	445.00	78.90	21.68	57.22
902	390	63.00	449.00	79.60	21.87	57.73
906	390	63.00	453.00	80.31	22.07	58.24
910	390	63.00	457.00	81.01	22.26	58.75
914	390	63.00	461.00	81.71	22.45	59.26
918	390	63.00	465.00	82.43	22.65	59.78
922	390	63.00	469.00	83.13	22.84	60.29
926	390	63.00	473.00	83.84	23.04	60.80
930	390	63.00	477.00	84.54	23.23	61.31
934	390	63.00	481.00	85.24	23.42	61.82
938	390	63.00	485.00	85.96	23.62	62.34
942	390	63.00	489.00	86.66	23.81	62.85
946	390	63.00	493.00	87.37	24.01	63.36
950	390	63.00	497.00	88.07	24.20	63.87
954	390	63.00	501.00	88.77	24.39	64.38
958	390	63.00	505.00	89.49	24.59	64.90
962	390	63.00	509.00	90.19	24.78	65.41

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
966	390	63.00	513.00	90.90	24.98	65.92
970	390	63.00	517.00	91.60	25.17	66.43
974	390	63.00	521.00	92.30	25.36	66.94
978	390	63.00	525.00	93.02	25.56	67.46
982	390	63.00	529.00	93.72	25.75	67.97
986	390	63.00	533.00	94.43	25.95	68.48
990	390	63.00	537.00	95.13	26.14	68.99
994	390	63.00	541.00	95.83	26.33	69.50
998	390	63.00	545.00	96.55	26.53	70.02
1002	390	63.00	549.00	97.25	26.72	70.53
1006	390	63.00	553.00	97.96	26.92	71.04
1010	390	63.00	557.00	98.66	27.11	71.55
1014	390	63.00	561.00	99.36	27.30	72.06
1018	390	63.00	565.00	100.08	27.50	72.58
1022	390	63.00	569.00	100.78	27.69	73.09
1026	390	63.00	573.00	101.49	27.89	73.60
1030	390	63.00	577.00	102.19	28.08	74.11
1034	390	63.00	581.00	102.89	28.27	74.62
1038	390	63.00	585.00	103.61	28.47	75.14
1042	390	63.00	589.00	104.31	28.66	75.65
1046	390	63.00	593.00	105.02	28.86	76.16
1050	390	63.00	597.00	105.72	29.05	76.67
1054	390	63.00	601.00	106.42	29.24	77.18
1058	390	63.00	605.00	107.14	29.44	77.70
1062	390	63.00	609.00	107.84	29.63	78.21
1066	390	63.00	613.00	108.55	29.83	78.72
1070	390	63.00	617.00	109.25	30.02	79.23
1074	390	63.00	621.00	109.95	30.21	79.74
1078	390	63.00	625.00	110.67	30.41	80.26
1082	390	63.00	629.00	111.37	30.60	80.77
1086	390	63.00	633.00	112.08	30.80	81.28
1090	390	63.00	637.00	112.78	30.99	81.79
1094	390	63.00	641.00	113.48	31.18	82.30
1098	390	63.00	645.00	114.20	31.38	82.82
1102	390	63.00	649.00	114.90	31.57	83.33
1106	390	63.00	653.00	115.61	31.77	83.84
1110	390	63.00	657.00	116.31	31.96	84.35
1114	390	63.00	661.00	117.01	32.15	84.86
1118	390	63.00	665.00	117.73	32.35	85.38
1122	390	63.00	669.00	118.43	32.54	85.89
1126	390	63.00	673.00	119.14	32.74	86.40
1130	390	63.00	677.00	119.84	32.93	86.91
1134	390	63.00	681.00	120.54	33.12	87.42
1138	390	63.00	685.00	121.26	33.32	87.94
1142	390	63.00	689.00	121.96	33.51	88.45
1146	390	63.00	693.00	122.67	33.71	88.96
1150	390	63.00	697.00	123.37	33.90	89.47

If your employee earns more than £1153 a month, advise your HM Revenue & Customs office.

▼ for information only - do not enter on form P12 *Deduction Card*

Weekly table for employees who are State Pension age or over- employer only contributions for use from 6 April 2008 to 5 April 2009

Use this table for

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

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

- enter 'C' in the space provided on the form P12, *Deduction Card*
- copy the figures in columns 1a-1e of the table to columns 1a - 1e of form P12 *Deduction Card*. The column 1d figures represent the total of employer only contributions payable

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on form P12				
90	90	0.00	0.00	0.00	0.00
91	90	1.00	0.00	0.00	0.00
92	90	2.00	0.00	0.00	0.00
93	90	3.00	0.00	0.00	0.00
94	90	4.00	0.00	0.00	0.00
95	90	5.00	0.00	0.00	0.00
96	90	6.00	0.00	0.00	0.00
97	90	7.00	0.00	0.00	0.00
98	90	8.00	0.00	0.00	0.00
99	90	9.00	0.00	0.00	0.00
100	90	10.00	0.00	0.00	0.00
101	90	11.00	0.00	0.00	0.00
102	90	12.00	0.00	0.00	0.00
103	90	13.00	0.00	0.00	0.00
104	90	14.00	0.00	0.00	0.00
105	90	15.00	0.00	0.00	0.00
106	90	15.00	1.00	0.19	0.00
107	90	15.00	2.00	0.32	0.00
108	90	15.00	3.00	0.45	0.00
109	90	15.00	4.00	0.58	0.00
110	90	15.00	5.00	0.70	0.00
111	90	15.00	6.00	0.83	0.00
112	90	15.00	7.00	0.96	0.00
113	90	15.00	8.00	1.09	0.00
114	90	15.00	9.00	1.22	0.00
115	90	15.00	10.00	1.34	0.00
116	90	15.00	11.00	1.47	0.00
117	90	15.00	12.00	1.60	0.00
118	90	15.00	13.00	1.73	0.00
119	90	15.00	14.00	1.86	0.00
120	90	15.00	15.00	1.98	0.00
121	90	15.00	16.00	2.11	0.00
122	90	15.00	17.00	2.24	0.00
123	90	15.00	18.00	2.37	0.00
124	90	15.00	19.00	2.50	0.00

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
125	90	15.00	20.00	2.62	0.00
126	90	15.00	21.00	2.75	0.00
127	90	15.00	22.00	2.88	0.00
128	90	15.00	23.00	3.01	0.00
129	90	15.00	24.00	3.14	0.00
130	90	15.00	25.00	3.26	0.00
131	90	15.00	26.00	3.39	0.00
132	90	15.00	27.00	3.52	0.00
133	90	15.00	28.00	3.65	0.00
134	90	15.00	29.00	3.78	0.00
135	90	15.00	30.00	3.90	0.00
136	90	15.00	31.00	4.03	0.00
137	90	15.00	32.00	4.16	0.00
138	90	15.00	33.00	4.29	0.00
139	90	15.00	34.00	4.42	0.00
140	90	15.00	35.00	4.54	0.00
141	90	15.00	36.00	4.67	0.00
142	90	15.00	37.00	4.80	0.00
143	90	15.00	38.00	4.93	0.00
144	90	15.00	39.00	5.06	0.00
145	90	15.00	40.00	5.18	0.00
146	90	15.00	41.00	5.31	0.00
147	90	15.00	42.00	5.44	0.00
148	90	15.00	43.00	5.57	0.00
149	90	15.00	44.00	5.70	0.00
150	90	15.00	45.00	5.82	0.00
151	90	15.00	46.00	5.95	0.00
152	90	15.00	47.00	6.08	0.00
153	90	15.00	48.00	6.21	0.00
154	90	15.00	49.00	6.34	0.00
155	90	15.00	50.00	6.46	0.00
156	90	15.00	51.00	6.59	0.00
157	90	15.00	52.00	6.72	0.00
158	90	15.00	53.00	6.85	0.00
159	90	15.00	54.00	6.98	0.00
160	90	15.00	55.00	7.10	0.00
161	90	15.00	56.00	7.23	0.00
162	90	15.00	57.00	7.36	0.00
163	90	15.00	58.00	7.49	0.00
164	90	15.00	59.00	7.62	0.00
165	90	15.00	60.00	7.74	0.00
166	90	15.00	61.00	7.87	0.00
167	90	15.00	62.00	8.00	0.00
168	90	15.00	63.00	8.13	0.00
169	90	15.00	64.00	8.26	0.00
170	90	15.00	65.00	8.38	0.00
171	90	15.00	66.00	8.51	0.00
172	90	15.00	67.00	8.64	0.00
173	90	15.00	68.00	8.77	0.00
174	90	15.00	69.00	8.90	0.00
175	90	15.00	70.00	9.02	0.00
176	90	15.00	71.00	9.15	0.00
177	90	15.00	72.00	9.28	0.00
178	90	15.00	73.00	9.41	0.00
179	90	15.00	74.00	9.54	0.00

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
180	90	15.00	75.00	9.66	0.00
181	90	15.00	76.00	9.79	0.00
182	90	15.00	77.00	9.92	0.00
183	90	15.00	78.00	10.05	0.00
184	90	15.00	79.00	10.18	0.00
185	90	15.00	80.00	10.30	0.00
186	90	15.00	81.00	10.43	0.00
187	90	15.00	82.00	10.56	0.00
188	90	15.00	83.00	10.69	0.00
189	90	15.00	84.00	10.82	0.00
190	90	15.00	85.00	10.94	0.00
191	90	15.00	86.00	11.07	0.00
192	90	15.00	87.00	11.20	0.00
193	90	15.00	88.00	11.33	0.00
194	90	15.00	89.00	11.46	0.00
195	90	15.00	90.00	11.58	0.00
196	90	15.00	91.00	11.71	0.00
197	90	15.00	92.00	11.84	0.00
198	90	15.00	93.00	11.97	0.00
199	90	15.00	94.00	12.10	0.00
200	90	15.00	95.00	12.22	0.00
201	90	15.00	96.00	12.35	0.00
202	90	15.00	97.00	12.48	0.00
203	90	15.00	98.00	12.61	0.00
204	90	15.00	99.00	12.74	0.00
205	90	15.00	100.00	12.86	0.00
206	90	15.00	101.00	12.99	0.00
207	90	15.00	102.00	13.12	0.00
208	90	15.00	103.00	13.25	0.00
209	90	15.00	104.00	13.38	0.00
210	90	15.00	105.00	13.50	0.00
211	90	15.00	106.00	13.63	0.00
212	90	15.00	107.00	13.76	0.00
213	90	15.00	108.00	13.89	0.00
214	90	15.00	109.00	14.02	0.00
215	90	15.00	110.00	14.14	0.00
216	90	15.00	111.00	14.27	0.00
217	90	15.00	112.00	14.40	0.00
218	90	15.00	113.00	14.53	0.00
219	90	15.00	114.00	14.66	0.00
220	90	15.00	115.00	14.78	0.00
221	90	15.00	116.00	14.91	0.00
222	90	15.00	117.00	15.04	0.00
223	90	15.00	118.00	15.17	0.00
224	90	15.00	119.00	15.30	0.00
225	90	15.00	120.00	15.42	0.00
226	90	15.00	121.00	15.55	0.00
227	90	15.00	122.00	15.68	0.00
228	90	15.00	123.00	15.81	0.00
229	90	15.00	124.00	15.94	0.00
230	90	15.00	125.00	16.06	0.00
231	90	15.00	126.00	16.19	0.00
232	90	15.00	127.00	16.32	0.00
233	90	15.00	128.00	16.45	0.00
234	90	15.00	129.00	16.58	0.00

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
235	90	15.00	130.00	16.70	0.00
236	90	15.00	131.00	16.83	0.00
237	90	15.00	132.00	16.96	0.00
238	90	15.00	133.00	17.09	0.00
239	90	15.00	134.00	17.22	0.00
240	90	15.00	135.00	17.34	0.00
241	90	15.00	136.00	17.47	0.00
242	90	15.00	137.00	17.60	0.00
243	90	15.00	138.00	17.73	0.00
244	90	15.00	139.00	17.86	0.00
245	90	15.00	140.00	17.98	0.00
246	90	15.00	141.00	18.11	0.00
247	90	15.00	142.00	18.24	0.00
248	90	15.00	143.00	18.37	0.00
249	90	15.00	144.00	18.50	0.00
250	90	15.00	145.00	18.62	0.00
251	90	15.00	146.00	18.75	0.00
252	90	15.00	147.00	18.88	0.00
253	90	15.00	148.00	19.01	0.00
254	90	15.00	149.00	19.14	0.00
255	90	15.00	150.00	19.26	0.00
256	90	15.00	151.00	19.39	0.00
257	90	15.00	152.00	19.52	0.00
258	90	15.00	153.00	19.65	0.00
259	90	15.00	154.00	19.78	0.00
260	90	15.00	155.00	19.90	0.00
261	90	15.00	156.00	20.03	0.00
262	90	15.00	157.00	20.16	0.00
263	90	15.00	158.00	20.29	0.00
264	90	15.00	159.00	20.42	0.00
265	90	15.00	160.00	20.54	0.00

If your employee earns more than £265 a week, advise your HM Revenue & Customs office.

▼ for information only - do not enter on form P12 *Deduction Card*

Monthly table for employees who are State Pension age or over- employer only contributions for use from 6 April 2008 to 5 April 2009

Use this table for

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

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

- enter 'C' in the space provided on the form P12, *Deduction Card*
- copy the figures in columns 1a-1e of the table to columns 1a - 1e of form P12 *Deduction Card*. The column 1d figures represent the total of employer only contributions payable.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on form P12				
390	390	0.00	0.00	0.00	0.00
394	390	4.00	0.00	0.00	0.00
398	390	8.00	0.00	0.00	0.00
402	390	12.00	0.00	0.00	0.00
406	390	16.00	0.00	0.00	0.00
410	390	20.00	0.00	0.00	0.00
414	390	24.00	0.00	0.00	0.00
418	390	28.00	0.00	0.00	0.00
422	390	32.00	0.00	0.00	0.00
426	390	36.00	0.00	0.00	0.00
430	390	40.00	0.00	0.00	0.00
434	390	44.00	0.00	0.00	0.00
438	390	48.00	0.00	0.00	0.00
442	390	52.00	0.00	0.00	0.00
446	390	56.00	0.00	0.00	0.00
450	390	60.00	0.00	0.00	0.00
453	390	63.00	0.00	0.00	0.00
454	390	63.00	1.00	0.38	0.00
458	390	63.00	5.00	0.90	0.00
462	390	63.00	9.00	1.41	0.00
466	390	63.00	13.00	1.92	0.00
470	390	63.00	17.00	2.43	0.00
474	390	63.00	21.00	2.94	0.00
478	390	63.00	25.00	3.46	0.00
482	390	63.00	29.00	3.97	0.00
486	390	63.00	33.00	4.48	0.00
490	390	63.00	37.00	4.99	0.00
494	390	63.00	41.00	5.50	0.00
498	390	63.00	45.00	6.02	0.00
502	390	63.00	49.00	6.53	0.00
506	390	63.00	53.00	7.04	0.00
510	390	63.00	57.00	7.55	0.00
514	390	63.00	61.00	8.06	0.00
518	390	63.00	65.00	8.58	0.00
522	390	63.00	69.00	9.09	0.00

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
526	390	63.00	73.00	9.60	0.00
530	390	63.00	77.00	10.11	0.00
534	390	63.00	81.00	10.62	0.00
538	390	63.00	85.00	11.14	0.00
542	390	63.00	89.00	11.65	0.00
546	390	63.00	93.00	12.16	0.00
550	390	63.00	97.00	12.67	0.00
554	390	63.00	101.00	13.18	0.00
558	390	63.00	105.00	13.70	0.00
562	390	63.00	109.00	14.21	0.00
566	390	63.00	113.00	14.72	0.00
570	390	63.00	117.00	15.23	0.00
574	390	63.00	121.00	15.74	0.00
578	390	63.00	125.00	16.26	0.00
582	390	63.00	129.00	16.77	0.00
586	390	63.00	133.00	17.28	0.00
590	390	63.00	137.00	17.79	0.00
594	390	63.00	141.00	18.30	0.00
598	390	63.00	145.00	18.82	0.00
602	390	63.00	149.00	19.33	0.00
606	390	63.00	153.00	19.84	0.00
610	390	63.00	157.00	20.35	0.00
614	390	63.00	161.00	20.86	0.00
618	390	63.00	165.00	21.38	0.00
622	390	63.00	169.00	21.89	0.00
626	390	63.00	173.00	22.40	0.00
630	390	63.00	177.00	22.91	0.00
634	390	63.00	181.00	23.42	0.00
638	390	63.00	185.00	23.94	0.00
642	390	63.00	189.00	24.45	0.00
646	390	63.00	193.00	24.96	0.00
650	390	63.00	197.00	25.47	0.00
654	390	63.00	201.00	25.98	0.00
658	390	63.00	205.00	26.50	0.00
662	390	63.00	209.00	27.01	0.00
666	390	63.00	213.00	27.52	0.00
670	390	63.00	217.00	28.03	0.00
674	390	63.00	221.00	28.54	0.00
678	390	63.00	225.00	29.06	0.00
682	390	63.00	229.00	29.57	0.00
686	390	63.00	233.00	30.08	0.00
690	390	63.00	237.00	30.59	0.00
694	390	63.00	241.00	31.10	0.00
698	390	63.00	245.00	31.62	0.00
702	390	63.00	249.00	32.13	0.00
706	390	63.00	253.00	32.64	0.00
710	390	63.00	257.00	33.15	0.00
714	390	63.00	261.00	33.66	0.00
718	390	63.00	265.00	34.18	0.00
722	390	63.00	269.00	34.69	0.00
726	390	63.00	273.00	35.20	0.00
730	390	63.00	277.00	35.71	0.00
734	390	63.00	281.00	36.22	0.00
738	390	63.00	285.00	36.74	0.00
742	390	63.00	289.00	37.25	0.00

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**
£	£	£ p	£ p	£ p	£ p
746	390	63.00	293.00	37.76	0.00
750	390	63.00	297.00	38.27	0.00
754	390	63.00	301.00	38.78	0.00
758	390	63.00	305.00	39.30	0.00
762	390	63.00	309.00	39.81	0.00
766	390	63.00	313.00	40.32	0.00
770	390	63.00	317.00	40.83	0.00
774	390	63.00	321.00	41.34	0.00
778	390	63.00	325.00	41.86	0.00
782	390	63.00	329.00	42.37	0.00
786	390	63.00	333.00	42.88	0.00
790	390	63.00	337.00	43.39	0.00
794	390	63.00	341.00	43.90	0.00
798	390	63.00	345.00	44.42	0.00
802	390	63.00	349.00	44.93	0.00
806	390	63.00	353.00	45.44	0.00
810	390	63.00	357.00	45.95	0.00
814	390	63.00	361.00	46.46	0.00
818	390	63.00	365.00	46.98	0.00
822	390	63.00	369.00	47.49	0.00
826	390	63.00	373.00	48.00	0.00
830	390	63.00	377.00	48.51	0.00
834	390	63.00	381.00	49.02	0.00
838	390	63.00	385.00	49.54	0.00
842	390	63.00	389.00	50.05	0.00
846	390	63.00	393.00	50.56	0.00
850	390	63.00	397.00	51.07	0.00
854	390	63.00	401.00	51.58	0.00
858	390	63.00	405.00	52.10	0.00
862	390	63.00	409.00	52.61	0.00
866	390	63.00	413.00	53.12	0.00
870	390	63.00	417.00	53.63	0.00
874	390	63.00	421.00	54.14	0.00
878	390	63.00	425.00	54.66	0.00
882	390	63.00	429.00	55.17	0.00
886	390	63.00	433.00	55.68	0.00
890	390	63.00	437.00	56.19	0.00
894	390	63.00	441.00	56.70	0.00
898	390	63.00	445.00	57.22	0.00
902	390	63.00	449.00	57.73	0.00
906	390	63.00	453.00	58.24	0.00
910	390	63.00	457.00	58.75	0.00
914	390	63.00	461.00	59.26	0.00
918	390	63.00	465.00	59.78	0.00
922	390	63.00	469.00	60.29	0.00
926	390	63.00	473.00	60.80	0.00
930	390	63.00	477.00	61.31	0.00
934	390	63.00	481.00	61.82	0.00
938	390	63.00	485.00	62.34	0.00
942	390	63.00	489.00	62.85	0.00
946	390	63.00	493.00	63.36	0.00
950	390	63.00	497.00	63.87	0.00
954	390	63.00	501.00	64.38	0.00
958	390	63.00	505.00	64.90	0.00
962	390	63.00	509.00	65.41	0.00

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	**1b**	**1c**	**1d**	**1e**
£	£	£ p	£ p	£ p	£ p
966	390	63.00	513.00	65.92	0.00
970	390	63.00	517.00	66.43	0.00
974	390	63.00	521.00	66.94	0.00
978	390	63.00	525.00	67.46	0.00
982	390	63.00	529.00	67.97	0.00
986	390	63.00	533.00	68.48	0.00
990	390	63.00	537.00	68.99	0.00
994	390	63.00	541.00	69.50	0.00
998	390	63.00	545.00	70.02	0.00
1002	390	63.00	549.00	70.53	0.00
1006	390	63.00	553.00	71.04	0.00
1010	390	63.00	557.00	71.55	0.00
1014	390	63.00	561.00	72.06	0.00
1018	390	63.00	565.00	72.58	0.00
1022	390	63.00	569.00	73.09	0.00
1026	390	63.00	573.00	73.60	0.00
1030	390	63.00	577.00	74.11	0.00
1034	390	63.00	581.00	74.62	0.00
1038	390	63.00	585.00	75.14	0.00
1042	390	63.00	589.00	75.65	0.00
1046	390	63.00	593.00	76.16	0.00
1050	390	63.00	597.00	76.67	0.00
1054	390	63.00	601.00	77.18	0.00
1058	390	63.00	605.00	77.70	0.00
1062	390	63.00	609.00	78.21	0.00
1066	390	63.00	613.00	78.72	0.00
1070	390	63.00	617.00	79.23	0.00
1074	390	63.00	621.00	79.74	0.00
1078	390	63.00	625.00	80.26	0.00
1082	390	63.00	629.00	80.77	0.00
1086	390	63.00	633.00	81.28	0.00
1090	390	63.00	637.00	81.79	0.00
1094	390	63.00	641.00	82.30	0.00
1098	390	63.00	645.00	82.82	0.00
1102	390	63.00	649.00	83.33	0.00
1106	390	63.00	653.00	83.84	0.00
1110	390	63.00	657.00	84.35	0.00
1114	390	63.00	661.00	84.86	0.00
1118	390	63.00	665.00	85.38	0.00
1122	390	63.00	669.00	85.89	0.00
1126	390	63.00	673.00	86.40	0.00
1130	390	63.00	677.00	86.91	0.00
1134	390	63.00	681.00	87.42	0.00
1138	390	63.00	685.00	87.94	0.00
1142	390	63.00	689.00	88.45	0.00
1146	390	63.00	693.00	88.96	0.00
1150	390	63.00	697.00	89.47	0.00

If your employee earns more than £1153 a month, advise your HM Revenue & Customs office.

▼ for information only - do not enter on form P12 *Deduction Card*

Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2008 to 5 April 2009

Use this table for

employees for whom you hold form CA2700.

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 89.99	No NIC liability, make no entries on forms P12 and P14					
90	90	0.00	0.00	0.00	0.00	0.00
91	90	1.00	0.00	0.00	0.00	0.00
92	90	2.00	0.00	0.00	0.00	0.00
93	90	3.00	0.00	0.00	0.00	0.00
94	90	4.00	0.00	0.00	0.00	0.00
95	90	5.00	0.00	0.00	0.00	0.00
96	90	6.00	0.00	0.00	0.00	0.00
97	90	7.00	0.00	0.00	0.00	0.00
98	90	8.00	0.00	0.00	0.00	0.00
99	90	9.00	0.00	0.00	0.00	0.00
100	90	10.00	0.00	0.00	0.00	0.00
101	90	11.00	0.00	0.00	0.00	0.00
102	90	12.00	0.00	0.00	0.00	0.00
103	90	13.00	0.00	0.00	0.00	0.00
104	90	14.00	0.00	0.00	0.00	0.00
105	90	15.00	0.00	0.00	0.00	0.00
106	90	15.00	1.00	0.20	0.01	0.19
107	90	15.00	2.00	0.34	0.02	0.32
108	90	15.00	3.00	0.48	0.03	0.45
109	90	15.00	4.00	0.62	0.04	0.58
110	90	15.00	5.00	0.75	0.05	0.70
111	90	15.00	6.00	0.89	0.06	0.83
112	90	15.00	7.00	1.03	0.07	0.96
113	90	15.00	8.00	1.17	0.08	1.09
114	90	15.00	9.00	1.31	0.09	1.22
115	90	15.00	10.00	1.44	0.10	1.34
116	90	15.00	11.00	1.58	0.11	1.47
117	90	15.00	12.00	1.72	0.12	1.60
118	90	15.00	13.00	1.86	0.13	1.73
119	90	15.00	14.00	2.00	0.14	1.86
120	90	15.00	15.00	2.13	0.15	1.98
121	90	15.00	16.00	2.27	0.16	2.11
122	90	15.00	17.00	2.41	0.17	2.24
123	90	15.00	18.00	2.55	0.18	2.37
124	90	15.00	19.00	2.69	0.19	2.50

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
125	90	15.00	20.00	2.82	0.20	2.62
126	90	15.00	21.00	2.96	0.21	2.75
127	90	15.00	22.00	3.10	0.22	2.88
128	90	15.00	23.00	3.24	0.23	3.01
129	90	15.00	24.00	3.38	0.24	3.14
130	90	15.00	25.00	3.51	0.25	3.26
131	90	15.00	26.00	3.65	0.26	3.39
132	90	15.00	27.00	3.79	0.27	3.52
133	90	15.00	28.00	3.93	0.28	3.65
134	90	15.00	29.00	4.07	0.29	3.78
135	90	15.00	30.00	4.20	0.30	3.90
136	90	15.00	31.00	4.34	0.31	4.03
137	90	15.00	32.00	4.48	0.32	4.16
138	90	15.00	33.00	4.62	0.33	4.29
139	90	15.00	34.00	4.76	0.34	4.42
140	90	15.00	35.00	4.89	0.35	4.54
141	90	15.00	36.00	5.03	0.36	4.67
142	90	15.00	37.00	5.17	0.37	4.80
143	90	15.00	38.00	5.31	0.38	4.93
144	90	15.00	39.00	5.45	0.39	5.06
145	90	15.00	40.00	5.58	0.40	5.18
146	90	15.00	41.00	5.72	0.41	5.31
147	90	15.00	42.00	5.86	0.42	5.44
148	90	15.00	43.00	6.00	0.43	5.57
149	90	15.00	44.00	6.14	0.44	5.70
150	90	15.00	45.00	6.27	0.45	5.82
151	90	15.00	46.00	6.41	0.46	5.95
152	90	15.00	47.00	6.55	0.47	6.08
153	90	15.00	48.00	6.69	0.48	6.21
154	90	15.00	49.00	6.83	0.49	6.34
155	90	15.00	50.00	6.96	0.50	6.46
156	90	15.00	51.00	7.10	0.51	6.59
157	90	15.00	52.00	7.24	0.52	6.72
158	90	15.00	53.00	7.38	0.53	6.85
159	90	15.00	54.00	7.52	0.54	6.98
160	90	15.00	55.00	7.65	0.55	7.10
161	90	15.00	56.00	7.79	0.56	7.23
162	90	15.00	57.00	7.93	0.57	7.36
163	90	15.00	58.00	8.07	0.58	7.49
164	90	15.00	59.00	8.21	0.59	7.62
165	90	15.00	60.00	8.34	0.60	7.74
166	90	15.00	61.00	8.48	0.61	7.87
167	90	15.00	62.00	8.62	0.62	8.00
168	90	15.00	63.00	8.76	0.63	8.13
169	90	15.00	64.00	8.90	0.64	8.26
170	90	15.00	65.00	9.03	0.65	8.38
171	90	15.00	66.00	9.17	0.66	8.51
172	90	15.00	67.00	9.31	0.67	8.64
173	90	15.00	68.00	9.45	0.68	8.77
174	90	15.00	69.00	9.59	0.69	8.90
175	90	15.00	70.00	9.72	0.70	9.02
176	90	15.00	71.00	9.86	0.71	9.15
177	90	15.00	72.00	10.00	0.72	9.28
178	90	15.00	73.00	10.14	0.73	9.41
179	90	15.00	74.00	10.28	0.74	9.54

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
180	90	15.00	75.00	10.41	0.75	9.66
181	90	15.00	76.00	10.55	0.76	9.79
182	90	15.00	77.00	10.69	0.77	9.92
183	90	15.00	78.00	10.83	0.78	10.05
184	90	15.00	79.00	10.97	0.79	10.18
185	90	15.00	80.00	11.10	0.80	10.30
186	90	15.00	81.00	11.24	0.81	10.43
187	90	15.00	82.00	11.38	0.82	10.56
188	90	15.00	83.00	11.52	0.83	10.69
189	90	15.00	84.00	11.66	0.84	10.82
190	90	15.00	85.00	11.79	0.85	10.94
191	90	15.00	86.00	11.93	0.86	11.07
192	90	15.00	87.00	12.07	0.87	11.20
193	90	15.00	88.00	12.21	0.88	11.33
194	90	15.00	89.00	12.35	0.89	11.46
195	90	15.00	90.00	12.48	0.90	11.58
196	90	15.00	91.00	12.62	0.91	11.71
197	90	15.00	92.00	12.76	0.92	11.84
198	90	15.00	93.00	12.90	0.93	11.97
199	90	15.00	94.00	13.04	0.94	12.10
200	90	15.00	95.00	13.17	0.95	12.22
201	90	15.00	96.00	13.31	0.96	12.35
202	90	15.00	97.00	13.45	0.97	12.48
203	90	15.00	98.00	13.59	0.98	12.61
204	90	15.00	99.00	13.73	0.99	12.74
205	90	15.00	100.00	13.86	1.00	12.86
206	90	15.00	101.00	14.00	1.01	12.99
207	90	15.00	102.00	14.14	1.02	13.12
208	90	15.00	103.00	14.28	1.03	13.25
209	90	15.00	104.00	14.42	1.04	13.38
210	90	15.00	105.00	14.55	1.05	13.50
211	90	15.00	106.00	14.69	1.06	13.63
212	90	15.00	107.00	14.83	1.07	13.76
213	90	15.00	108.00	14.97	1.08	13.89
214	90	15.00	109.00	15.11	1.09	14.02
215	90	15.00	110.00	15.24	1.10	14.14
216	90	15.00	111.00	15.38	1.11	14.27
217	90	15.00	112.00	15.52	1.12	14.40
218	90	15.00	113.00	15.66	1.13	14.53
219	90	15.00	114.00	15.80	1.14	14.66
220	90	15.00	115.00	15.93	1.15	14.78
221	90	15.00	116.00	16.07	1.16	14.91
222	90	15.00	117.00	16.21	1.17	15.04
223	90	15.00	118.00	16.35	1.18	15.17
224	90	15.00	119.00	16.49	1.19	15.30
225	90	15.00	120.00	16.62	1.20	15.42
226	90	15.00	121.00	16.76	1.21	15.55
227	90	15.00	122.00	16.90	1.22	15.68
228	90	15.00	123.00	17.04	1.23	15.81
229	90	15.00	124.00	17.18	1.24	15.94
230	90	15.00	125.00	17.31	1.25	16.06
231	90	15.00	126.00	17.45	1.26	16.19
232	90	15.00	127.00	17.59	1.27	16.32
233	90	15.00	128.00	17.73	1.28	16.45
234	90	15.00	129.00	17.87	1.29	16.58

▼ for information only - do not enter on form P12 *Deduction Card*

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
235	90	15.00	130.00	18.00	1.30	16.70
236	90	15.00	131.00	18.14	1.31	16.83
237	90	15.00	132.00	18.28	1.32	16.96
238	90	15.00	133.00	18.42	1.33	17.09
239	90	15.00	134.00	18.56	1.34	17.22
240	90	15.00	135.00	18.69	1.35	17.34
241	90	15.00	136.00	18.83	1.36	17.47
242	90	15.00	137.00	18.97	1.37	17.60
243	90	15.00	138.00	19.11	1.38	17.73
244	90	15.00	139.00	19.25	1.39	17.86
245	90	15.00	140.00	19.38	1.40	17.98
246	90	15.00	141.00	19.52	1.41	18.11
247	90	15.00	142.00	19.66	1.42	18.24
248	90	15.00	143.00	19.80	1.43	18.37
249	90	15.00	144.00	19.94	1.44	18.50
250	90	15.00	145.00	20.07	1.45	18.62
251	90	15.00	146.00	20.21	1.46	18.75
252	90	15.00	147.00	20.35	1.47	18.88
253	90	15.00	148.00	20.49	1.48	19.01
254	90	15.00	149.00	20.63	1.49	19.14
255	90	15.00	150.00	20.76	1.50	19.26
256	90	15.00	151.00	20.90	1.51	19.39
257	90	15.00	152.00	21.04	1.52	19.52
258	90	15.00	153.00	21.18	1.53	19.65
259	90	15.00	154.00	21.32	1.54	19.78
260	90	15.00	155.00	21.45	1.55	19.90
261	90	15.00	156.00	21.59	1.56	20.03
262	90	15.00	157.00	21.73	1.57	20.16
263	90	15.00	158.00	21.87	1.58	20.29
264	90	15.00	159.00	22.01	1.59	20.42
265	90	15.00	160.00	22.14	1.60	20.54

If your employee earns more than £265 a week, advise your HM Revenue & Customs office.

▼ for information only - do not enter on form P12 *Deduction Card*

Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2008 to 5 April 2009

Use this table for

employees for whom you hold form CA2700.

Do not use this table for

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

Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions due on all earnings above the ET 1e	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 389.99	No NIC liability, make no entries on forms P12 and P14					
390	390	0.00	0.00	0.00	0.00	0.00
394	390	4.00	0.00	0.00	0.00	0.00
398	390	8.00	0.00	0.00	0.00	0.00
402	390	12.00	0.00	0.00	0.00	0.00
406	390	16.00	0.00	0.00	0.00	0.00
410	390	20.00	0.00	0.00	0.00	0.00
414	390	24.00	0.00	0.00	0.00	0.00
418	390	28.00	0.00	0.00	0.00	0.00
422	390	32.00	0.00	0.00	0.00	0.00
426	390	36.00	0.00	0.00	0.00	0.00
430	390	40.00	0.00	0.00	0.00	0.00
434	390	44.00	0.00	0.00	0.00	0.00
438	390	48.00	0.00	0.00	0.00	0.00
442	390	52.00	0.00	0.00	0.00	0.00
446	390	56.00	0.00	0.00	0.00	0.00
450	390	60.00	0.00	0.00	0.00	0.00
453	390	63.00	0.00	0.00	0.00	0.00
454	390	63.00	1.00	0.41	0.03	0.38
458	390	63.00	5.00	0.97	0.07	0.90
462	390	63.00	9.00	1.52	0.11	1.41
466	390	63.00	13.00	2.07	0.15	1.92
470	390	63.00	17.00	2.62	0.19	2.43
474	390	63.00	21.00	3.17	0.23	2.94
478	390	63.00	25.00	3.73	0.27	3.46
482	390	63.00	29.00	4.28	0.31	3.97
486	390	63.00	33.00	4.83	0.35	4.48
490	390	63.00	37.00	5.38	0.39	4.99
494	390	63.00	41.00	5.93	0.43	5.50
498	390	63.00	45.00	6.49	0.47	6.02
502	390	63.00	49.00	7.04	0.51	6.53
506	390	63.00	53.00	7.59	0.55	7.04
510	390	63.00	57.00	8.14	0.59	7.55
514	390	63.00	61.00	8.69	0.63	8.06
518	390	63.00	65.00	9.25	0.67	8.58
522	390	63.00	69.00	9.80	0.71	9.09

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
526	390	63.00	73.00	10.35	0.75	9.60
530	390	63.00	77.00	10.90	0.79	10.11
534	390	63.00	81.00	11.45	0.83	10.62
538	390	63.00	85.00	12.01	0.87	11.14
542	390	63.00	89.00	12.56	0.91	11.65
546	390	63.00	93.00	13.11	0.95	12.16
550	390	63.00	97.00	13.66	0.99	12.67
554	390	63.00	101.00	14.21	1.03	13.18
558	390	63.00	105.00	14.77	1.07	13.70
562	390	63.00	109.00	15.32	1.11	14.21
566	390	63.00	113.00	15.87	1.15	14.72
570	390	63.00	117.00	16.42	1.19	15.23
574	390	63.00	121.00	16.97	1.23	15.74
578	390	63.00	125.00	17.53	1.27	16.26
582	390	63.00	129.00	18.08	1.31	16.77
586	390	63.00	133.00	18.63	1.35	17.28
590	390	63.00	137.00	19.18	1.39	17.79
594	390	63.00	141.00	19.73	1.43	18.30
598	390	63.00	145.00	20.29	1.47	18.82
602	390	63.00	149.00	20.84	1.51	19.33
606	390	63.00	153.00	21.39	1.55	19.84
610	390	63.00	157.00	21.94	1.59	20.35
614	390	63.00	161.00	22.49	1.63	20.86
618	390	63.00	165.00	23.05	1.67	21.38
622	390	63.00	169.00	23.60	1.71	21.89
626	390	63.00	173.00	24.15	1.75	22.40
630	390	63.00	177.00	24.70	1.79	22.91
634	390	63.00	181.00	25.25	1.83	23.42
638	390	63.00	185.00	25.81	1.87	23.94
642	390	63.00	189.00	26.36	1.91	24.45
646	390	63.00	193.00	26.91	1.95	24.96
650	390	63.00	197.00	27.46	1.99	25.47
654	390	63.00	201.00	28.01	2.03	25.98
658	390	63.00	205.00	28.57	2.07	26.50
662	390	63.00	209.00	29.12	2.11	27.01
666	390	63.00	213.00	29.67	2.15	27.52
670	390	63.00	217.00	30.22	2.19	28.03
674	390	63.00	221.00	30.77	2.23	28.54
678	390	63.00	225.00	31.33	2.27	29.06
682	390	63.00	229.00	31.88	2.31	29.57
686	390	63.00	233.00	32.43	2.35	30.08
690	390	63.00	237.00	32.98	2.39	30.59
694	390	63.00	241.00	33.53	2.43	31.10
698	390	63.00	245.00	34.09	2.47	31.62
702	390	63.00	249.00	34.64	2.51	32.13
706	390	63.00	253.00	35.19	2.55	32.64
710	390	63.00	257.00	35.74	2.59	33.15
714	390	63.00	261.00	36.29	2.63	33.66
718	390	63.00	265.00	36.85	2.67	34.18
722	390	63.00	269.00	37.40	2.71	34.69
726	390	63.00	273.00	37.95	2.75	35.20
730	390	63.00	277.00	38.50	2.79	35.71
734	390	63.00	281.00	39.05	2.83	36.22
738	390	63.00	285.00	39.61	2.87	36.74
742	390	63.00	289.00	40.16	2.91	37.25

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
746	390	63.00	293.00	40.71	2.95	37.76
750	390	63.00	297.00	41.26	2.99	38.27
754	390	63.00	301.00	41.81	3.03	38.78
758	390	63.00	305.00	42.37	3.07	39.30
762	390	63.00	309.00	42.92	3.11	39.81
766	390	63.00	313.00	43.47	3.15	40.32
770	390	63.00	317.00	44.02	3.19	40.83
774	390	63.00	321.00	44.57	3.23	41.34
778	390	63.00	325.00	45.13	3.27	41.86
782	390	63.00	329.00	45.68	3.31	42.37
786	390	63.00	333.00	46.23	3.35	42.88
790	390	63.00	337.00	46.78	3.39	43.39
794	390	63.00	341.00	47.33	3.43	43.90
798	390	63.00	345.00	47.89	3.47	44.42
802	390	63.00	349.00	48.44	3.51	44.93
806	390	63.00	353.00	48.99	3.55	45.44
810	390	63.00	357.00	49.54	3.59	45.95
814	390	63.00	361.00	50.09	3.63	46.46
818	390	63.00	365.00	50.65	3.67	46.98
822	390	63.00	369.00	51.20	3.71	47.49
826	390	63.00	373.00	51.75	3.75	48.00
830	390	63.00	377.00	52.30	3.79	48.51
834	390	63.00	381.00	52.85	3.83	49.02
838	390	63.00	385.00	53.41	3.87	49.54
842	390	63.00	389.00	53.96	3.91	50.05
846	390	63.00	393.00	54.51	3.95	50.56
850	390	63.00	397.00	55.06	3.99	51.07
854	390	63.00	401.00	55.61	4.03	51.58
858	390	63.00	405.00	56.17	4.07	52.10
862	390	63.00	409.00	56.72	4.11	52.61
866	390	63.00	413.00	57.27	4.15	53.12
870	390	63.00	417.00	57.82	4.19	53.63
874	390	63.00	421.00	58.37	4.23	54.14
878	390	63.00	425.00	58.93	4.27	54.66
882	390	63.00	429.00	59.48	4.31	55.17
886	390	63.00	433.00	60.03	4.35	55.68
890	390	63.00	437.00	60.58	4.39	56.19
894	390	63.00	441.00	61.13	4.43	56.70
898	390	63.00	445.00	61.69	4.47	57.22
902	390	63.00	449.00	62.24	4.51	57.73
906	390	63.00	453.00	62.79	4.55	58.24
910	390	63.00	457.00	63.34	4.59	58.75
914	390	63.00	461.00	63.89	4.63	59.26
918	390	63.00	465.00	64.45	4.67	59.78
922	390	63.00	469.00	65.00	4.71	60.29
926	390	63.00	473.00	65.55	4.75	60.80
930	390	63.00	477.00	66.10	4.79	61.31
934	390	63.00	481.00	66.65	4.83	61.82
938	390	63.00	485.00	67.21	4.87	62.34
942	390	63.00	489.00	67.76	4.91	62.85
946	390	63.00	493.00	68.31	4.95	63.36
950	390	63.00	497.00	68.86	4.99	63.87
954	390	63.00	501.00	69.41	5.03	64.38
958	390	63.00	505.00	69.97	5.07	64.90
962	390	63.00	509.00	70.52	5.11	65.41

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the UEL **1c**	Total of employee's and employer's contributions **1d**	Employee's contributions due on all earnings above the ET **1e**	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p
966	390	63.00	513.00	71.07	5.15	65.92
970	390	63.00	517.00	71.62	5.19	66.43
974	390	63.00	521.00	72.17	5.23	66.94
978	390	63.00	525.00	72.73	5.27	67.46
982	390	63.00	529.00	73.28	5.31	67.97
986	390	63.00	533.00	73.83	5.35	68.48
990	390	63.00	537.00	74.38	5.39	68.99
994	390	63.00	541.00	74.93	5.43	69.50
998	390	63.00	545.00	75.49	5.47	70.02
1002	390	63.00	549.00	76.04	5.51	70.53
1006	390	63.00	553.00	76.59	5.55	71.04
1010	390	63.00	557.00	77.14	5.59	71.55
1014	390	63.00	561.00	77.69	5.63	72.06
1018	390	63.00	565.00	78.25	5.67	72.58
1022	390	63.00	569.00	78.80	5.71	73.09
1026	390	63.00	573.00	79.35	5.75	73.60
1030	390	63.00	577.00	79.90	5.79	74.11
1034	390	63.00	581.00	80.45	5.83	74.62
1038	390	63.00	585.00	81.01	5.87	75.14
1042	390	63.00	589.00	81.56	5.91	75.65
1046	390	63.00	593.00	82.11	5.95	76.16
1050	390	63.00	597.00	82.66	5.99	76.67
1054	390	63.00	601.00	83.21	6.03	77.18
1058	390	63.00	605.00	83.77	6.07	77.70
1062	390	63.00	609.00	84.32	6.11	78.21
1066	390	63.00	613.00	84.87	6.15	78.72
1070	390	63.00	617.00	85.42	6.19	79.23
1074	390	63.00	621.00	85.97	6.23	79.74
1078	390	63.00	625.00	86.53	6.27	80.26
1082	390	63.00	629.00	87.08	6.31	80.77
1086	390	63.00	633.00	87.63	6.35	81.28
1090	390	63.00	637.00	88.18	6.39	81.79
1094	390	63.00	641.00	88.73	6.43	82.30
1098	390	63.00	645.00	89.29	6.47	82.82
1102	390	63.00	649.00	89.84	6.51	83.33
1106	390	63.00	653.00	90.39	6.55	83.84
1110	390	63.00	657.00	90.94	6.59	84.35
1114	390	63.00	661.00	91.49	6.63	84.86
1118	390	63.00	665.00	92.05	6.67	85.38
1122	390	63.00	669.00	92.60	6.71	85.89
1126	390	63.00	673.00	93.15	6.75	86.40
1130	390	63.00	677.00	93.70	6.79	86.91
1134	390	63.00	681.00	94.25	6.83	87.42
1138	390	63.00	685.00	94.81	6.87	87.94
1142	390	63.00	689.00	95.36	6.91	88.45
1146	390	63.00	693.00	95.91	6.95	88.96
1150	390	63.00	697.00	96.46	6.99	89.47

If your employee earns more than £1153 a month, advise your HM Revenue & Customs office.

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