

# Simplified Deduction Scheme for employers

National Insurance Contributions Tables

# Help and guidance

Help and guidance is available from the following sources.

## The Internet



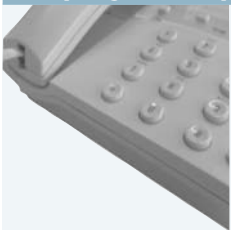
Go to our website at [www.hmrc.gov.uk/payee](http://www.hmrc.gov.uk/payee)

## Employer CD-ROM



Your Employer CD-ROM has most of the forms and guidance you will need to help you run your payroll throughout the year. For more information about your Employer CD-ROM see the inside back cover.

## Employer Helplines



Employer for **less** than 3 years  
Phone the New Employer Helpline

**0845 60 70 143**

Open 8.00am to 8.00pm Monday to Friday  
8.00am to 5.00pm Saturday and Sunday

Employer for **more** than 3 years  
Phone the Employer Helpline

**08457 143 143**

Open 8.00am to 8.00pm Monday to Friday  
8.00am to 5.00pm Saturday and Sunday

If you have a hearing or speech  
impairment, and use a textphone

**0845 602 1380**

(Only people with specialised equipment  
such as Minicom are able to use this service)  
Open 8.00am to 8.00pm Monday to Friday  
8.00am to 5.00pm Saturday and Sunday

A list of helplines and opening hours is available:

- on our website, go to  
[www.hmrc.gov.uk/contactus/helplines.htm](http://www.hmrc.gov.uk/contactus/helplines.htm)
- on your CD-ROM
- in your Employer Bulletin, and
- in **The Phone Book** from BT.

## In person



We offer free workshops covering all payroll topics. These workshops are available at locations nationwide. Further information is available from our website, go to [www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst) or by calling the Advice Team on **0845 603 2691**.

## 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 **08457 646 646** and ask to speak to the Customer Service Team.

See the inside back cover for further help and guidance.

# Contents

Layout of these tables	Page 2
General information about National Insurance Contributions (NICs)	Page 2
A – Weekly table for not contracted-out standard rate contributions	Page 4
A – Monthly table for not contracted-out standard rate contributions	Page 8
B – Weekly table for not contracted-out reduced rate contributions	Page 14
B – Monthly table for not contracted-out reduced rate contributions	Page 18
C – Weekly table for employees who are State Pension age or over (employer only contributions)	Page 24
C – Monthly table for employees who are State Pension age or over (employer only contributions)	Page 28
J – Weekly table for not contracted-out contributions where employee has deferment	Page 34
J – Monthly table for not contracted-out contributions where employee has deferment	Page 38

## **Changes for the 2010-11 tax year**

At the time this booklet was printed, changes in the rates of National Insurance contributions (NICs) for the 2010-11 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, we will inform you of any further changes before 6 April 2010.

# Layout of these tables

## General

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£97 weekly or £421 monthly). This is because NICs 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) (£110 weekly or £476 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 *Simplified Deduction Scheme Card*, see the P16 *Notes to help you fill in P12 Simplified Deduction Scheme Card*.

## General information about National Insurance contributions (NICs)

### Introduction

This booklet gives a simple outline of the National Insurance (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 to us.

### When to start and stop using these tables

**Only** use these tables in the 2010–11 tax year. Start using them from 6 April 2010 and stop using them by 5 April 2011.

## Completing form P12 *Simplified Deduction Scheme Card*

Tell us the following on form P12 *Simplified Deduction Scheme Card*.

- 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 us and we will trace the number. We will tell you the number when known. Give your employee their NI number and tell them to keep it for future reference.
- 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.
- Details of any
  - earnings
  - NICs
  - Statutory Sick Pay (SSP)
  - Statutory Maternity Pay (SMP)
  - Statutory Paternity Pay (SPP), and
  - Statutory Adoption Pay (SAP).(Please see the P16 *Notes to help you fill in P12 Simplified Deduction Scheme card* for more information. 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 booklet. The Employer Helpline can give you advice on which table letter to use.

### Table letter A

Use this table for:

- all male employees aged 16 or over and under State Pension age who are in not contracted-out employment
- all female employees aged 16 or over and under State Pension age 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 letter B

Use this table for married women or widows:

- aged under State Pension age 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 letter C

Use this table for all men and women:

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

### Table letter 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 these tables

- Decide which is the right table for the employee.
- 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.
- Record the figures in each column of the table onto the employee's form P12 *Simplified Deduction Scheme Card*.

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

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

- divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- find the amount of NICs due for the average weekly or monthly amount
- multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- record the multiplied amounts on form P12 *Simplified Deduction Scheme 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 you have to pay, and what to do if you have to pay:

- SSP – in helpbook E14(2010) *Statutory Sick Pay*
- SMP and SPP if their wife or partner has had a baby – in helpbook E15(2010) *Statutory Maternity Pay*
- SAP and SPP if their spouse or partner is adopting a child – in helpbook E16(2010) *Statutory Adoption Pay*.

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 us, 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 2010 to 5 April 2011

Table letter A

Use this table for:

- employees aged 16 or over and under State Pension age
- 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 letter B)
- employees who are State Pension age or over (see Table letter C)
- employees for whom you hold form CA2700 (see Table letter J).

Completing form P12 or substitute

- Enter 'A' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £96.99	No NIC liability, make no entries on form P12.						
97	97	0.00	0.00	0.00	0.00	0.00	0.00
98	97	1.00	0.00	0.00	0.00	0.00	0.00
99	97	2.00	0.00	0.00	0.00	0.00	0.00
100	97	3.00	0.00	0.00	0.00	0.00	0.00
101	97	4.00	0.00	0.00	0.00	0.00	0.00
102	97	5.00	0.00	0.00	0.00	0.00	0.00
103	97	6.00	0.00	0.00	0.00	0.00	0.00
104	97	7.00	0.00	0.00	0.00	0.00	0.00
105	97	8.00	0.00	0.00	0.00	0.00	0.00
106	97	9.00	0.00	0.00	0.00	0.00	0.00
107	97	10.00	0.00	0.00	0.00	0.00	0.00
108	97	11.00	0.00	0.00	0.00	0.00	0.00
109	97	12.00	0.00	0.00	0.00	0.00	0.00
110	97	13.00	0.00	0.00	0.00	0.00	0.00
111	97	13.00	1.00	0.00	0.35	0.16	0.19
112	97	13.00	2.00	0.00	0.59	0.27	0.32
113	97	13.00	3.00	0.00	0.83	0.38	0.45
114	97	13.00	4.00	0.00	1.07	0.49	0.58
115	97	13.00	5.00	0.00	1.30	0.60	0.70
116	97	13.00	6.00	0.00	1.54	0.71	0.83
117	97	13.00	7.00	0.00	1.78	0.82	0.96
118	97	13.00	8.00	0.00	2.02	0.93	1.09
119	97	13.00	9.00	0.00	2.26	1.04	1.22
120	97	13.00	10.00	0.00	2.49	1.15	1.34
121	97	13.00	11.00	0.00	2.73	1.26	1.47
122	97	13.00	12.00	0.00	2.97	1.37	1.60
123	97	13.00	13.00	0.00	3.21	1.48	1.73
124	97	13.00	14.00	0.00	3.45	1.59	1.86
125	97	13.00	15.00	0.00	3.68	1.70	1.98
126	97	13.00	16.00	0.00	3.92	1.81	2.11
127	97	13.00	17.00	0.00	4.16	1.92	2.24
128	97	13.00	18.00	0.00	4.40	2.03	2.37
129	97	13.00	19.00	0.00	4.64	2.14	2.50
130	97	13.00	20.00	0.00	4.87	2.25	2.62
131	97	13.00	21.00	0.00	5.11	2.36	2.75

**Weekly table**

**Table letter A**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
132	97	13.00	22.00	0.00	5.35	2.47	2.88
133	97	13.00	23.00	0.00	5.59	2.58	3.01
134	97	13.00	24.00	0.00	5.83	2.69	3.14
135	97	13.00	25.00	0.00	6.06	2.80	3.26
136	97	13.00	26.00	0.00	6.30	2.91	3.39
137	97	13.00	27.00	0.00	6.54	3.02	3.52
138	97	13.00	28.00	0.00	6.78	3.13	3.65
139	97	13.00	29.00	0.00	7.02	3.24	3.78
140	97	13.00	30.00	0.00	7.25	3.35	3.90
141	97	13.00	31.00	0.00	7.49	3.46	4.03
142	97	13.00	32.00	0.00	7.73	3.57	4.16
143	97	13.00	33.00	0.00	7.97	3.68	4.29
144	97	13.00	34.00	0.00	8.21	3.79	4.42
145	97	13.00	35.00	0.00	8.44	3.90	4.54
146	97	13.00	36.00	0.00	8.68	4.01	4.67
147	97	13.00	37.00	0.00	8.92	4.12	4.80
148	97	13.00	38.00	0.00	9.16	4.23	4.93
149	97	13.00	39.00	0.00	9.40	4.34	5.06
150	97	13.00	40.00	0.00	9.63	4.45	5.18
151	97	13.00	41.00	0.00	9.87	4.56	5.31
152	97	13.00	42.00	0.00	10.11	4.67	5.44
153	97	13.00	43.00	0.00	10.35	4.78	5.57
154	97	13.00	44.00	0.00	10.59	4.89	5.70
155	97	13.00	45.00	0.00	10.82	5.00	5.82
156	97	13.00	46.00	0.00	11.06	5.11	5.95
157	97	13.00	47.00	0.00	11.30	5.22	6.08
158	97	13.00	48.00	0.00	11.54	5.33	6.21
159	97	13.00	49.00	0.00	11.78	5.44	6.34
160	97	13.00	50.00	0.00	12.01	5.55	6.46
161	97	13.00	51.00	0.00	12.25	5.66	6.59
162	97	13.00	52.00	0.00	12.49	5.77	6.72
163	97	13.00	53.00	0.00	12.73	5.88	6.85
164	97	13.00	54.00	0.00	12.97	5.99	6.98
165	97	13.00	55.00	0.00	13.20	6.10	7.10
166	97	13.00	56.00	0.00	13.44	6.21	7.23
167	97	13.00	57.00	0.00	13.68	6.32	7.36
168	97	13.00	58.00	0.00	13.92	6.43	7.49
169	97	13.00	59.00	0.00	14.16	6.54	7.62
170	97	13.00	60.00	0.00	14.39	6.65	7.74
171	97	13.00	61.00	0.00	14.63	6.76	7.87
172	97	13.00	62.00	0.00	14.87	6.87	8.00
173	97	13.00	63.00	0.00	15.11	6.98	8.13
174	97	13.00	64.00	0.00	15.35	7.09	8.26
175	97	13.00	65.00	0.00	15.58	7.20	8.38
176	97	13.00	66.00	0.00	15.82	7.31	8.51
177	97	13.00	67.00	0.00	16.06	7.42	8.64
178	97	13.00	68.00	0.00	16.30	7.53	8.77
179	97	13.00	69.00	0.00	16.54	7.64	8.90
180	97	13.00	70.00	0.00	16.77	7.75	9.02
181	97	13.00	71.00	0.00	17.01	7.86	9.15
182	97	13.00	72.00	0.00	17.25	7.97	9.28
183	97	13.00	73.00	0.00	17.49	8.08	9.41
184	97	13.00	74.00	0.00	17.73	8.19	9.54
185	97	13.00	75.00	0.00	17.96	8.30	9.66
186	97	13.00	76.00	0.00	18.20	8.41	9.79

**Table letter A**

**Weekly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
187	97	13.00	77.00	0.00	18.44	8.52	9.92
188	97	13.00	78.00	0.00	18.68	8.63	10.05
189	97	13.00	79.00	0.00	18.92	8.74	10.18
190	97	13.00	80.00	0.00	19.15	8.85	10.30
191	97	13.00	81.00	0.00	19.39	8.96	10.43
192	97	13.00	82.00	0.00	19.63	9.07	10.56
193	97	13.00	83.00	0.00	19.87	9.18	10.69
194	97	13.00	84.00	0.00	20.11	9.29	10.82
195	97	13.00	85.00	0.00	20.34	9.40	10.94
196	97	13.00	86.00	0.00	20.58	9.51	11.07
197	97	13.00	87.00	0.00	20.82	9.62	11.20
198	97	13.00	88.00	0.00	21.06	9.73	11.33
199	97	13.00	89.00	0.00	21.30	9.84	11.46
200	97	13.00	90.00	0.00	21.53	9.95	11.58
201	97	13.00	91.00	0.00	21.77	10.06	11.71
202	97	13.00	92.00	0.00	22.01	10.17	11.84
203	97	13.00	93.00	0.00	22.25	10.28	11.97
204	97	13.00	94.00	0.00	22.49	10.39	12.10
205	97	13.00	95.00	0.00	22.72	10.50	12.22
206	97	13.00	96.00	0.00	22.96	10.61	12.35
207	97	13.00	97.00	0.00	23.20	10.72	12.48
208	97	13.00	98.00	0.00	23.44	10.83	12.61
209	97	13.00	99.00	0.00	23.68	10.94	12.74
210	97	13.00	100.00	0.00	23.91	11.05	12.86
211	97	13.00	101.00	0.00	24.15	11.16	12.99
212	97	13.00	102.00	0.00	24.39	11.27	13.12
213	97	13.00	103.00	0.00	24.63	11.38	13.25
214	97	13.00	104.00	0.00	24.87	11.49	13.38
215	97	13.00	105.00	0.00	25.10	11.60	13.50
216	97	13.00	106.00	0.00	25.34	11.71	13.63
217	97	13.00	107.00	0.00	25.58	11.82	13.76
218	97	13.00	108.00	0.00	25.82	11.93	13.89
219	97	13.00	109.00	0.00	26.06	12.04	14.02
220	97	13.00	110.00	0.00	26.29	12.15	14.14
221	97	13.00	111.00	0.00	26.53	12.26	14.27
222	97	13.00	112.00	0.00	26.77	12.37	14.40
223	97	13.00	113.00	0.00	27.01	12.48	14.53
224	97	13.00	114.00	0.00	27.25	12.59	14.66
225	97	13.00	115.00	0.00	27.48	12.70	14.78
226	97	13.00	116.00	0.00	27.72	12.81	14.91
227	97	13.00	117.00	0.00	27.96	12.92	15.04
228	97	13.00	118.00	0.00	28.20	13.03	15.17
229	97	13.00	119.00	0.00	28.44	13.14	15.30
230	97	13.00	120.00	0.00	28.67	13.25	15.42
231	97	13.00	121.00	0.00	28.91	13.36	15.55
232	97	13.00	122.00	0.00	29.15	13.47	15.68
233	97	13.00	123.00	0.00	29.39	13.58	15.81
234	97	13.00	124.00	0.00	29.63	13.69	15.94
235	97	13.00	125.00	0.00	29.86	13.80	16.06
236	97	13.00	126.00	0.00	30.10	13.91	16.19
237	97	13.00	127.00	0.00	30.34	14.02	16.32
238	97	13.00	128.00	0.00	30.58	14.13	16.45
239	97	13.00	129.00	0.00	30.82	14.24	16.58
240	97	13.00	130.00	0.00	31.05	14.35	16.70
241	97	13.00	131.00	0.00	31.29	14.46	16.83

# Weekly table

# Table letter A

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
242	97	13.00	132.00	0.00	31.53	14.57	16.96
243	97	13.00	133.00	0.00	31.77	14.68	17.09
244	97	13.00	134.00	0.00	32.01	14.79	17.22
245	97	13.00	135.00	0.00	32.24	14.90	17.34
246	97	13.00	136.00	0.00	32.48	15.01	17.47
247	97	13.00	137.00	0.00	32.72	15.12	17.60
248	97	13.00	138.00	0.00	32.96	15.23	17.73
249	97	13.00	139.00	0.00	33.20	15.34	17.86
250	97	13.00	140.00	0.00	33.43	15.45	17.98
251	97	13.00	141.00	0.00	33.67	15.56	18.11
252	97	13.00	142.00	0.00	33.91	15.67	18.24
253	97	13.00	143.00	0.00	34.15	15.78	18.37
254	97	13.00	144.00	0.00	34.39	15.89	18.50
255	97	13.00	145.00	0.00	34.62	16.00	18.62
256	97	13.00	146.00	0.00	34.86	16.11	18.75
257	97	13.00	147.00	0.00	35.10	16.22	18.88
258	97	13.00	148.00	0.00	35.34	16.33	19.01
259	97	13.00	149.00	0.00	35.58	16.44	19.14
260	97	13.00	150.00	0.00	35.81	16.55	19.26
261	97	13.00	151.00	0.00	36.05	16.66	19.39
262	97	13.00	152.00	0.00	36.29	16.77	19.52
263	97	13.00	153.00	0.00	36.53	16.88	19.65
264	97	13.00	154.00	0.00	36.77	16.99	19.78
265	97	13.00	155.00	0.00	37.00	17.10	19.90
266	97	13.00	156.00	0.00	37.24	17.21	20.03
267	97	13.00	157.00	0.00	37.48	17.32	20.16
268	97	13.00	158.00	0.00	37.72	17.43	20.29
269	97	13.00	159.00	0.00	37.96	17.54	20.42
270	97	13.00	160.00	0.00	38.19	17.65	20.54
271	97	13.00	161.00	0.00	38.43	17.76	20.67
272	97	13.00	162.00	0.00	38.67	17.87	20.80
273	97	13.00	163.00	0.00	38.91	17.98	20.93
274	97	13.00	164.00	0.00	39.15	18.09	21.06
275	97	13.00	165.00	0.00	39.38	18.20	21.18
276	97	13.00	166.00	0.00	39.62	18.31	21.31
277	97	13.00	167.00	0.00	39.86	18.42	21.44
278	97	13.00	168.00	0.00	40.10	18.53	21.57
279	97	13.00	169.00	0.00	40.34	18.64	21.70
280	97	13.00	170.00	0.00	40.57	18.75	21.82
281	97	13.00	171.00	0.00	40.81	18.86	21.95
282	97	13.00	172.00	0.00	41.05	18.97	22.08
283	97	13.00	173.00	0.00	41.29	19.08	22.21
284	97	13.00	174.00	0.00	41.53	19.19	22.34
285	97	13.00	175.00	0.00	41.76	19.30	22.46

If your employee earns more than £285 a week, tell your HM Revenue & Customs office.

# Monthly table for not contracted-out standard rate contributions for use from 6 April 2010 to 5 April 2011

Table letter A

Use this table for:

- employees who are age 16 or over and under State Pension age
- 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 letter B)
- employees who are State Pension age or over (see Table letter C)
- employees for whom you hold form CA2700 (see Table letter J).

Completing form P12 or substitute

- Enter 'A' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £420.99	No NIC liability, make no entries on form P12.						
421	421	0.00	0.00	0.00	0.00	0.00	0.00
425	421	4.00	0.00	0.00	0.00	0.00	0.00
429	421	8.00	0.00	0.00	0.00	0.00	0.00
433	421	12.00	0.00	0.00	0.00	0.00	0.00
437	421	16.00	0.00	0.00	0.00	0.00	0.00
441	421	20.00	0.00	0.00	0.00	0.00	0.00
445	421	24.00	0.00	0.00	0.00	0.00	0.00
449	421	28.00	0.00	0.00	0.00	0.00	0.00
453	421	32.00	0.00	0.00	0.00	0.00	0.00
457	421	36.00	0.00	0.00	0.00	0.00	0.00
461	421	40.00	0.00	0.00	0.00	0.00	0.00
465	421	44.00	0.00	0.00	0.00	0.00	0.00
469	421	48.00	0.00	0.00	0.00	0.00	0.00
473	421	52.00	0.00	0.00	0.00	0.00	0.00
476	421	55.00	0.00	0.00	0.00	0.00	0.00
477	421	55.00	1.00	0.00	0.71	0.33	0.38
481	421	55.00	5.00	0.00	1.67	0.77	0.90
485	421	55.00	9.00	0.00	2.62	1.21	1.41
489	421	55.00	13.00	0.00	3.57	1.65	1.92
493	421	55.00	17.00	0.00	4.52	2.09	2.43
497	421	55.00	21.00	0.00	5.47	2.53	2.94
501	421	55.00	25.00	0.00	6.43	2.97	3.46
505	421	55.00	29.00	0.00	7.38	3.41	3.97
509	421	55.00	33.00	0.00	8.33	3.85	4.48
513	421	55.00	37.00	0.00	9.28	4.29	4.99
517	421	55.00	41.00	0.00	10.23	4.73	5.50
521	421	55.00	45.00	0.00	11.19	5.17	6.02
525	421	55.00	49.00	0.00	12.14	5.61	6.53
529	421	55.00	53.00	0.00	13.09	6.05	7.04
533	421	55.00	57.00	0.00	14.04	6.49	7.55
537	421	55.00	61.00	0.00	14.99	6.93	8.06
541	421	55.00	65.00	0.00	15.95	7.37	8.58
545	421	55.00	69.00	0.00	16.90	7.81	9.09
549	421	55.00	73.00	0.00	17.85	8.25	9.60
553	421	55.00	77.00	0.00	18.80	8.69	10.11

# Monthly table

# Table letter A

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
557	421	55.00	81.00	0.00	19.75	9.13	10.62
561	421	55.00	85.00	0.00	20.71	9.57	11.14
565	421	55.00	89.00	0.00	21.66	10.01	11.65
569	421	55.00	93.00	0.00	22.61	10.45	12.16
573	421	55.00	97.00	0.00	23.56	10.89	12.67
577	421	55.00	101.00	0.00	24.51	11.33	13.18
581	421	55.00	105.00	0.00	25.47	11.77	13.70
585	421	55.00	109.00	0.00	26.42	12.21	14.21
589	421	55.00	113.00	0.00	27.37	12.65	14.72
593	421	55.00	117.00	0.00	28.32	13.09	15.23
597	421	55.00	121.00	0.00	29.27	13.53	15.74
601	421	55.00	125.00	0.00	30.23	13.97	16.26
605	421	55.00	129.00	0.00	31.18	14.41	16.77
609	421	55.00	133.00	0.00	32.13	14.85	17.28
613	421	55.00	137.00	0.00	33.08	15.29	17.79
617	421	55.00	141.00	0.00	34.03	15.73	18.30
621	421	55.00	145.00	0.00	34.99	16.17	18.82
625	421	55.00	149.00	0.00	35.94	16.61	19.33
629	421	55.00	153.00	0.00	36.89	17.05	19.84
633	421	55.00	157.00	0.00	37.84	17.49	20.35
637	421	55.00	161.00	0.00	38.79	17.93	20.86
641	421	55.00	165.00	0.00	39.75	18.37	21.38
645	421	55.00	169.00	0.00	40.70	18.81	21.89
649	421	55.00	173.00	0.00	41.65	19.25	22.40
653	421	55.00	177.00	0.00	42.60	19.69	22.91
657	421	55.00	181.00	0.00	43.55	20.13	23.42
661	421	55.00	185.00	0.00	44.51	20.57	23.94
665	421	55.00	189.00	0.00	45.46	21.01	24.45
669	421	55.00	193.00	0.00	46.41	21.45	24.96
673	421	55.00	197.00	0.00	47.36	21.89	25.47
677	421	55.00	201.00	0.00	48.31	22.33	25.98
681	421	55.00	205.00	0.00	49.27	22.77	26.50
685	421	55.00	209.00	0.00	50.22	23.21	27.01
689	421	55.00	213.00	0.00	51.17	23.65	27.52
693	421	55.00	217.00	0.00	52.12	24.09	28.03
697	421	55.00	221.00	0.00	53.07	24.53	28.54
701	421	55.00	225.00	0.00	54.03	24.97	29.06
705	421	55.00	229.00	0.00	54.98	25.41	29.57
709	421	55.00	233.00	0.00	55.93	25.85	30.08
713	421	55.00	237.00	0.00	56.88	26.29	30.59
717	421	55.00	241.00	0.00	57.83	26.73	31.10
721	421	55.00	245.00	0.00	58.79	27.17	31.62
725	421	55.00	249.00	0.00	59.74	27.61	32.13
729	421	55.00	253.00	0.00	60.69	28.05	32.64
733	421	55.00	257.00	0.00	61.64	28.49	33.15
737	421	55.00	261.00	0.00	62.59	28.93	33.66
741	421	55.00	265.00	0.00	63.55	29.37	34.18
745	421	55.00	269.00	0.00	64.50	29.81	34.69
749	421	55.00	273.00	0.00	65.45	30.25	35.20
753	421	55.00	277.00	0.00	66.40	30.69	35.71
757	421	55.00	281.00	0.00	67.35	31.13	36.22
761	421	55.00	285.00	0.00	68.31	31.57	36.74
765	421	55.00	289.00	0.00	69.26	32.01	37.25
769	421	55.00	293.00	0.00	70.21	32.45	37.76
773	421	55.00	297.00	0.00	71.16	32.89	38.27

**Table letter A**

**Monthly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
777	421	55.00	301.00	0.00	72.11	33.33	38.78
781	421	55.00	305.00	0.00	73.07	33.77	39.30
785	421	55.00	309.00	0.00	74.02	34.21	39.81
789	421	55.00	313.00	0.00	74.97	34.65	40.32
793	421	55.00	317.00	0.00	75.92	35.09	40.83
797	421	55.00	321.00	0.00	76.87	35.53	41.34
801	421	55.00	325.00	0.00	77.83	35.97	41.86
805	421	55.00	329.00	0.00	78.78	36.41	42.37
809	421	55.00	333.00	0.00	79.73	36.85	42.88
813	421	55.00	337.00	0.00	80.68	37.29	43.39
817	421	55.00	341.00	0.00	81.63	37.73	43.90
821	421	55.00	345.00	0.00	82.59	38.17	44.42
825	421	55.00	349.00	0.00	83.54	38.61	44.93
829	421	55.00	353.00	0.00	84.49	39.05	45.44
833	421	55.00	357.00	0.00	85.44	39.49	45.95
837	421	55.00	361.00	0.00	86.39	39.93	46.46
841	421	55.00	365.00	0.00	87.35	40.37	46.98
845	421	55.00	369.00	0.00	88.30	40.81	47.49
849	421	55.00	373.00	0.00	89.25	41.25	48.00
853	421	55.00	377.00	0.00	90.20	41.69	48.51
857	421	55.00	381.00	0.00	91.15	42.13	49.02
861	421	55.00	385.00	0.00	92.11	42.57	49.54
865	421	55.00	389.00	0.00	93.06	43.01	50.05
869	421	55.00	393.00	0.00	94.01	43.45	50.56
873	421	55.00	397.00	0.00	94.96	43.89	51.07
877	421	55.00	401.00	0.00	95.91	44.33	51.58
881	421	55.00	405.00	0.00	96.87	44.77	52.10
885	421	55.00	409.00	0.00	97.82	45.21	52.61
889	421	55.00	413.00	0.00	98.77	45.65	53.12
893	421	55.00	417.00	0.00	99.72	46.09	53.63
897	421	55.00	421.00	0.00	100.67	46.53	54.14
901	421	55.00	425.00	0.00	101.63	46.97	54.66
905	421	55.00	429.00	0.00	102.58	47.41	55.17
909	421	55.00	433.00	0.00	103.53	47.85	55.68
913	421	55.00	437.00	0.00	104.48	48.29	56.19
917	421	55.00	441.00	0.00	105.43	48.73	56.70
921	421	55.00	445.00	0.00	106.39	49.17	57.22
925	421	55.00	449.00	0.00	107.34	49.61	57.73
929	421	55.00	453.00	0.00	108.29	50.05	58.24
933	421	55.00	457.00	0.00	109.24	50.49	58.75
937	421	55.00	461.00	0.00	110.19	50.93	59.26
941	421	55.00	465.00	0.00	111.15	51.37	59.78
945	421	55.00	469.00	0.00	112.10	51.81	60.29
949	421	55.00	473.00	0.00	113.05	52.25	60.80
953	421	55.00	477.00	0.00	114.00	52.69	61.31
957	421	55.00	481.00	0.00	114.95	53.13	61.82
961	421	55.00	485.00	0.00	115.91	53.57	62.34
965	421	55.00	489.00	0.00	116.86	54.01	62.85
969	421	55.00	493.00	0.00	117.81	54.45	63.36
973	421	55.00	497.00	0.00	118.76	54.89	63.87
977	421	55.00	501.00	0.00	119.71	55.33	64.38
981	421	55.00	505.00	0.00	120.67	55.77	64.90
985	421	55.00	509.00	0.00	121.62	56.21	65.41
989	421	55.00	513.00	0.00	122.57	56.65	65.92
993	421	55.00	517.00	0.00	123.52	57.09	66.43

# Monthly table

# Table letter A

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
997	421	55.00	521.00	0.00	124.47	57.53	66.94
1001	421	55.00	525.00	0.00	125.43	57.97	67.46
1005	421	55.00	529.00	0.00	126.38	58.41	67.97
1009	421	55.00	533.00	0.00	127.33	58.85	68.48
1013	421	55.00	537.00	0.00	128.28	59.29	68.99
1017	421	55.00	541.00	0.00	129.23	59.73	69.50
1021	421	55.00	545.00	0.00	130.19	60.17	70.02
1025	421	55.00	549.00	0.00	131.14	60.61	70.53
1029	421	55.00	553.00	0.00	132.09	61.05	71.04
1033	421	55.00	557.00	0.00	133.04	61.49	71.55
1037	421	55.00	561.00	0.00	133.99	61.93	72.06
1041	421	55.00	565.00	0.00	134.95	62.37	72.58
1045	421	55.00	569.00	0.00	135.90	62.81	73.09
1049	421	55.00	573.00	0.00	136.85	63.25	73.60
1053	421	55.00	577.00	0.00	137.80	63.69	74.11
1057	421	55.00	581.00	0.00	138.75	64.13	74.62
1061	421	55.00	585.00	0.00	139.71	64.57	75.14
1065	421	55.00	589.00	0.00	140.66	65.01	75.65
1069	421	55.00	593.00	0.00	141.61	65.45	76.16
1073	421	55.00	597.00	0.00	142.56	65.89	76.67
1077	421	55.00	601.00	0.00	143.51	66.33	77.18
1081	421	55.00	605.00	0.00	144.47	66.77	77.70
1085	421	55.00	609.00	0.00	145.42	67.21	78.21
1089	421	55.00	613.00	0.00	146.37	67.65	78.72
1093	421	55.00	617.00	0.00	147.32	68.09	79.23
1097	421	55.00	621.00	0.00	148.27	68.53	79.74
1101	421	55.00	625.00	0.00	149.23	68.97	80.26
1105	421	55.00	629.00	0.00	150.18	69.41	80.77
1109	421	55.00	633.00	0.00	151.13	69.85	81.28
1113	421	55.00	637.00	0.00	152.08	70.29	81.79
1117	421	55.00	641.00	0.00	153.03	70.73	82.30
1121	421	55.00	645.00	0.00	153.99	71.17	82.82
1125	421	55.00	649.00	0.00	154.94	71.61	83.33
1129	421	55.00	653.00	0.00	155.89	72.05	83.84
1133	421	55.00	657.00	0.00	156.84	72.49	84.35
1137	421	55.00	661.00	0.00	157.79	72.93	84.86
1141	421	55.00	665.00	0.00	158.75	73.37	85.38
1145	421	55.00	669.00	0.00	159.70	73.81	85.89
1149	421	55.00	673.00	0.00	160.65	74.25	86.40
1153	421	55.00	677.00	0.00	161.60	74.69	86.91
1157	421	55.00	681.00	0.00	162.55	75.13	87.42
1161	421	55.00	685.00	0.00	163.51	75.57	87.94
1165	421	55.00	689.00	0.00	164.46	76.01	88.45
1169	421	55.00	693.00	0.00	165.41	76.45	88.96
1173	421	55.00	697.00	0.00	166.36	76.89	89.47
1177	421	55.00	701.00	0.00	167.31	77.33	89.98
1181	421	55.00	705.00	0.00	168.27	77.77	90.50
1185	421	55.00	709.00	0.00	169.22	78.21	91.01
1189	421	55.00	713.00	0.00	170.17	78.65	91.52
1193	421	55.00	717.00	0.00	171.12	79.09	92.03
1197	421	55.00	721.00	0.00	172.07	79.53	92.54
1201	421	55.00	725.00	0.00	173.03	79.97	93.06
1205	421	55.00	729.00	0.00	173.98	80.41	93.57
1209	421	55.00	733.00	0.00	174.93	80.85	94.08
1213	421	55.00	737.00	0.00	175.88	81.29	94.59

## Table letter A

## Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1217	421	55.00	741.00	0.00	176.83	81.73	95.10
1221	421	55.00	745.00	0.00	177.79	82.17	95.62
1225	421	55.00	749.00	0.00	178.74	82.61	96.13
1229	421	55.00	753.00	0.00	179.69	83.05	96.64
1233	421	55.00	757.00	0.00	180.64	83.49	97.15
1237	421	55.00	761.00	0.00	181.59	83.93	97.66

If your employee earns more than £1237 a month, tell your HM Revenue & Customs office.



# Weekly table for not contracted-out reduced rate contributions for use from 6 April 2010 to 5 April 2011

Table letter B

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

Do not use this table for:

- women who are State Pension age or over (see Table letter C)
- women for whom you hold form CA2700 (see Table letter J).

## Completing form P12 or substitute

- Enter 'B' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £96.99	No NIC liability, make no entries on form P12.						
97	97	0.00	0.00	0.00	0.00	0.00	0.00
98	97	1.00	0.00	0.00	0.00	0.00	0.00
99	97	2.00	0.00	0.00	0.00	0.00	0.00
100	97	3.00	0.00	0.00	0.00	0.00	0.00
101	97	4.00	0.00	0.00	0.00	0.00	0.00
102	97	5.00	0.00	0.00	0.00	0.00	0.00
103	97	6.00	0.00	0.00	0.00	0.00	0.00
104	97	7.00	0.00	0.00	0.00	0.00	0.00
105	97	8.00	0.00	0.00	0.00	0.00	0.00
106	97	9.00	0.00	0.00	0.00	0.00	0.00
107	97	10.00	0.00	0.00	0.00	0.00	0.00
108	97	11.00	0.00	0.00	0.00	0.00	0.00
109	97	12.00	0.00	0.00	0.00	0.00	0.00
110	97	13.00	0.00	0.00	0.00	0.00	0.00
111	97	13.00	1.00	0.00	0.26	0.07	0.19
112	97	13.00	2.00	0.00	0.44	0.12	0.32
113	97	13.00	3.00	0.00	0.62	0.17	0.45
114	97	13.00	4.00	0.00	0.80	0.22	0.58
115	97	13.00	5.00	0.00	0.97	0.27	0.70
116	97	13.00	6.00	0.00	1.14	0.31	0.83
117	97	13.00	7.00	0.00	1.32	0.36	0.96
118	97	13.00	8.00	0.00	1.50	0.41	1.09
119	97	13.00	9.00	0.00	1.68	0.46	1.22
120	97	13.00	10.00	0.00	1.85	0.51	1.34
121	97	13.00	11.00	0.00	2.03	0.56	1.47
122	97	13.00	12.00	0.00	2.21	0.61	1.60
123	97	13.00	13.00	0.00	2.38	0.65	1.73
124	97	13.00	14.00	0.00	2.56	0.70	1.86
125	97	13.00	15.00	0.00	2.73	0.75	1.98
126	97	13.00	16.00	0.00	2.91	0.80	2.11
127	97	13.00	17.00	0.00	3.09	0.85	2.24
128	97	13.00	18.00	0.00	3.27	0.90	2.37
129	97	13.00	19.00	0.00	3.44	0.94	2.50
130	97	13.00	20.00	0.00	3.61	0.99	2.62
131	97	13.00	21.00	0.00	3.79	1.04	2.75

**Weekly table**

**Table letter B**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
132	97	13.00	22.00	0.00	3.97	1.09	2.88
133	97	13.00	23.00	0.00	4.15	1.14	3.01
134	97	13.00	24.00	0.00	4.33	1.19	3.14
135	97	13.00	25.00	0.00	4.50	1.24	3.26
136	97	13.00	26.00	0.00	4.67	1.28	3.39
137	97	13.00	27.00	0.00	4.85	1.33	3.52
138	97	13.00	28.00	0.00	5.03	1.38	3.65
139	97	13.00	29.00	0.00	5.21	1.43	3.78
140	97	13.00	30.00	0.00	5.38	1.48	3.90
141	97	13.00	31.00	0.00	5.56	1.53	4.03
142	97	13.00	32.00	0.00	5.74	1.58	4.16
143	97	13.00	33.00	0.00	5.91	1.62	4.29
144	97	13.00	34.00	0.00	6.09	1.67	4.42
145	97	13.00	35.00	0.00	6.26	1.72	4.54
146	97	13.00	36.00	0.00	6.44	1.77	4.67
147	97	13.00	37.00	0.00	6.62	1.82	4.80
148	97	13.00	38.00	0.00	6.80	1.87	4.93
149	97	13.00	39.00	0.00	6.97	1.91	5.06
150	97	13.00	40.00	0.00	7.14	1.96	5.18
151	97	13.00	41.00	0.00	7.32	2.01	5.31
152	97	13.00	42.00	0.00	7.50	2.06	5.44
153	97	13.00	43.00	0.00	7.68	2.11	5.57
154	97	13.00	44.00	0.00	7.86	2.16	5.70
155	97	13.00	45.00	0.00	8.03	2.21	5.82
156	97	13.00	46.00	0.00	8.20	2.25	5.95
157	97	13.00	47.00	0.00	8.38	2.30	6.08
158	97	13.00	48.00	0.00	8.56	2.35	6.21
159	97	13.00	49.00	0.00	8.74	2.40	6.34
160	97	13.00	50.00	0.00	8.91	2.45	6.46
161	97	13.00	51.00	0.00	9.09	2.50	6.59
162	97	13.00	52.00	0.00	9.27	2.55	6.72
163	97	13.00	53.00	0.00	9.44	2.59	6.85
164	97	13.00	54.00	0.00	9.62	2.64	6.98
165	97	13.00	55.00	0.00	9.79	2.69	7.10
166	97	13.00	56.00	0.00	9.97	2.74	7.23
167	97	13.00	57.00	0.00	10.15	2.79	7.36
168	97	13.00	58.00	0.00	10.33	2.84	7.49
169	97	13.00	59.00	0.00	10.50	2.88	7.62
170	97	13.00	60.00	0.00	10.67	2.93	7.74
171	97	13.00	61.00	0.00	10.85	2.98	7.87
172	97	13.00	62.00	0.00	11.03	3.03	8.00
173	97	13.00	63.00	0.00	11.21	3.08	8.13
174	97	13.00	64.00	0.00	11.39	3.13	8.26
175	97	13.00	65.00	0.00	11.56	3.18	8.38
176	97	13.00	66.00	0.00	11.73	3.22	8.51
177	97	13.00	67.00	0.00	11.91	3.27	8.64
178	97	13.00	68.00	0.00	12.09	3.32	8.77
179	97	13.00	69.00	0.00	12.27	3.37	8.90
180	97	13.00	70.00	0.00	12.44	3.42	9.02
181	97	13.00	71.00	0.00	12.62	3.47	9.15
182	97	13.00	72.00	0.00	12.80	3.52	9.28
183	97	13.00	73.00	0.00	12.97	3.56	9.41
184	97	13.00	74.00	0.00	13.15	3.61	9.54
185	97	13.00	75.00	0.00	13.32	3.66	9.66
186	97	13.00	76.00	0.00	13.50	3.71	9.79

**Table letter B**

**Weekly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
187	97	13.00	77.00	0.00	13.68	3.76	9.92
188	97	13.00	78.00	0.00	13.86	3.81	10.05
189	97	13.00	79.00	0.00	14.03	3.85	10.18
190	97	13.00	80.00	0.00	14.20	3.90	10.30
191	97	13.00	81.00	0.00	14.38	3.95	10.43
192	97	13.00	82.00	0.00	14.56	4.00	10.56
193	97	13.00	83.00	0.00	14.74	4.05	10.69
194	97	13.00	84.00	0.00	14.92	4.10	10.82
195	97	13.00	85.00	0.00	15.09	4.15	10.94
196	97	13.00	86.00	0.00	15.26	4.19	11.07
197	97	13.00	87.00	0.00	15.44	4.24	11.20
198	97	13.00	88.00	0.00	15.62	4.29	11.33
199	97	13.00	89.00	0.00	15.80	4.34	11.46
200	97	13.00	90.00	0.00	15.97	4.39	11.58
201	97	13.00	91.00	0.00	16.15	4.44	11.71
202	97	13.00	92.00	0.00	16.33	4.49	11.84
203	97	13.00	93.00	0.00	16.50	4.53	11.97
204	97	13.00	94.00	0.00	16.68	4.58	12.10
205	97	13.00	95.00	0.00	16.85	4.63	12.22
206	97	13.00	96.00	0.00	17.03	4.68	12.35
207	97	13.00	97.00	0.00	17.21	4.73	12.48
208	97	13.00	98.00	0.00	17.39	4.78	12.61
209	97	13.00	99.00	0.00	17.56	4.82	12.74
210	97	13.00	100.00	0.00	17.73	4.87	12.86
211	97	13.00	101.00	0.00	17.91	4.92	12.99
212	97	13.00	102.00	0.00	18.09	4.97	13.12
213	97	13.00	103.00	0.00	18.27	5.02	13.25
214	97	13.00	104.00	0.00	18.45	5.07	13.38
215	97	13.00	105.00	0.00	18.62	5.12	13.50
216	97	13.00	106.00	0.00	18.79	5.16	13.63
217	97	13.00	107.00	0.00	18.97	5.21	13.76
218	97	13.00	108.00	0.00	19.15	5.26	13.89
219	97	13.00	109.00	0.00	19.33	5.31	14.02
220	97	13.00	110.00	0.00	19.50	5.36	14.14
221	97	13.00	111.00	0.00	19.68	5.41	14.27
222	97	13.00	112.00	0.00	19.86	5.46	14.40
223	97	13.00	113.00	0.00	20.03	5.50	14.53
224	97	13.00	114.00	0.00	20.21	5.55	14.66
225	97	13.00	115.00	0.00	20.38	5.60	14.78
226	97	13.00	116.00	0.00	20.56	5.65	14.91
227	97	13.00	117.00	0.00	20.74	5.70	15.04
228	97	13.00	118.00	0.00	20.92	5.75	15.17
229	97	13.00	119.00	0.00	21.09	5.79	15.30
230	97	13.00	120.00	0.00	21.26	5.84	15.42
231	97	13.00	121.00	0.00	21.44	5.89	15.55
232	97	13.00	122.00	0.00	21.62	5.94	15.68
233	97	13.00	123.00	0.00	21.80	5.99	15.81
234	97	13.00	124.00	0.00	21.98	6.04	15.94
235	97	13.00	125.00	0.00	22.15	6.09	16.06
236	97	13.00	126.00	0.00	22.32	6.13	16.19
237	97	13.00	127.00	0.00	22.50	6.18	16.32
238	97	13.00	128.00	0.00	22.68	6.23	16.45
239	97	13.00	129.00	0.00	22.86	6.28	16.58
240	97	13.00	130.00	0.00	23.03	6.33	16.70
241	97	13.00	131.00	0.00	23.21	6.38	16.83

## Weekly table

## Table letter B

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
242	97	13.00	132.00	0.00	23.39	6.43	16.96
243	97	13.00	133.00	0.00	23.56	6.47	17.09
244	97	13.00	134.00	0.00	23.74	6.52	17.22
245	97	13.00	135.00	0.00	23.91	6.57	17.34
246	97	13.00	136.00	0.00	24.09	6.62	17.47
247	97	13.00	137.00	0.00	24.27	6.67	17.60
248	97	13.00	138.00	0.00	24.45	6.72	17.73
249	97	13.00	139.00	0.00	24.62	6.76	17.86
250	97	13.00	140.00	0.00	24.79	6.81	17.98
251	97	13.00	141.00	0.00	24.97	6.86	18.11
252	97	13.00	142.00	0.00	25.15	6.91	18.24
253	97	13.00	143.00	0.00	25.33	6.96	18.37
254	97	13.00	144.00	0.00	25.51	7.01	18.50
255	97	13.00	145.00	0.00	25.68	7.06	18.62
256	97	13.00	146.00	0.00	25.85	7.10	18.75
257	97	13.00	147.00	0.00	26.03	7.15	18.88
258	97	13.00	148.00	0.00	26.21	7.20	19.01
259	97	13.00	149.00	0.00	26.39	7.25	19.14
260	97	13.00	150.00	0.00	26.56	7.30	19.26
261	97	13.00	151.00	0.00	26.74	7.35	19.39
262	97	13.00	152.00	0.00	26.92	7.40	19.52
263	97	13.00	153.00	0.00	27.09	7.44	19.65
264	97	13.00	154.00	0.00	27.27	7.49	19.78
265	97	13.00	155.00	0.00	27.44	7.54	19.90
266	97	13.00	156.00	0.00	27.62	7.59	20.03
267	97	13.00	157.00	0.00	27.80	7.64	20.16
268	97	13.00	158.00	0.00	27.98	7.69	20.29
269	97	13.00	159.00	0.00	28.15	7.73	20.42
270	97	13.00	160.00	0.00	28.32	7.78	20.54
271	97	13.00	161.00	0.00	28.50	7.83	20.67
272	97	13.00	162.00	0.00	28.68	7.88	20.80
273	97	13.00	163.00	0.00	28.86	7.93	20.93
274	97	13.00	164.00	0.00	29.04	7.98	21.06
275	97	13.00	165.00	0.00	29.21	8.03	21.18
276	97	13.00	166.00	0.00	29.38	8.07	21.31
277	97	13.00	167.00	0.00	29.56	8.12	21.44
278	97	13.00	168.00	0.00	29.74	8.17	21.57
279	97	13.00	169.00	0.00	29.92	8.22	21.70
280	97	13.00	170.00	0.00	30.09	8.27	21.82
281	97	13.00	171.00	0.00	30.27	8.32	21.95
282	97	13.00	172.00	0.00	30.45	8.37	22.08
283	97	13.00	173.00	0.00	30.62	8.41	22.21
284	97	13.00	174.00	0.00	30.80	8.46	22.34
285	97	13.00	175.00	0.00	30.97	8.51	22.46

If your employee earns more than £285 a week, tell your HM Revenue & Customs office.

# Monthly table for not contracted-out reduced rate contributions for use from 6 April 2010 to 5 April 2011

Table letter B

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

Do not use this table for:

- women who are State Pension age or over (see Table letter C)
- women for whom you hold form CA2700 (see Table letter J).

## Completing form P12 or substitute

- Enter 'B' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £420.99	No NIC liability, make no entries on form P12.						
421	421	0.00	0.00	0.00	0.00	0.00	0.00
425	421	4.00	0.00	0.00	0.00	0.00	0.00
429	421	8.00	0.00	0.00	0.00	0.00	0.00
433	421	12.00	0.00	0.00	0.00	0.00	0.00
437	421	16.00	0.00	0.00	0.00	0.00	0.00
441	421	20.00	0.00	0.00	0.00	0.00	0.00
445	421	24.00	0.00	0.00	0.00	0.00	0.00
449	421	28.00	0.00	0.00	0.00	0.00	0.00
453	421	32.00	0.00	0.00	0.00	0.00	0.00
457	421	36.00	0.00	0.00	0.00	0.00	0.00
461	421	40.00	0.00	0.00	0.00	0.00	0.00
465	421	44.00	0.00	0.00	0.00	0.00	0.00
469	421	48.00	0.00	0.00	0.00	0.00	0.00
473	421	52.00	0.00	0.00	0.00	0.00	0.00
476	421	55.00	0.00	0.00	0.00	0.00	0.00
477	421	55.00	1.00	0.00	0.52	0.14	0.38
481	421	55.00	5.00	0.00	1.24	0.34	0.90
485	421	55.00	9.00	0.00	1.94	0.53	1.41
489	421	55.00	13.00	0.00	2.65	0.73	1.92
493	421	55.00	17.00	0.00	3.35	0.92	2.43
497	421	55.00	21.00	0.00	4.05	1.11	2.94
501	421	55.00	25.00	0.00	4.77	1.31	3.46
505	421	55.00	29.00	0.00	5.47	1.50	3.97
509	421	55.00	33.00	0.00	6.18	1.70	4.48
513	421	55.00	37.00	0.00	6.88	1.89	4.99
517	421	55.00	41.00	0.00	7.58	2.08	5.50
521	421	55.00	45.00	0.00	8.30	2.28	6.02
525	421	55.00	49.00	0.00	9.00	2.47	6.53
529	421	55.00	53.00	0.00	9.71	2.67	7.04
533	421	55.00	57.00	0.00	10.41	2.86	7.55
537	421	55.00	61.00	0.00	11.11	3.05	8.06
541	421	55.00	65.00	0.00	11.83	3.25	8.58
545	421	55.00	69.00	0.00	12.53	3.44	9.09
549	421	55.00	73.00	0.00	13.24	3.64	9.60
553	421	55.00	77.00	0.00	13.94	3.83	10.11

# Monthly table

# Table letter B

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
557	421	55.00	81.00	0.00	14.64	4.02	10.62
561	421	55.00	85.00	0.00	15.36	4.22	11.14
565	421	55.00	89.00	0.00	16.06	4.41	11.65
569	421	55.00	93.00	0.00	16.77	4.61	12.16
573	421	55.00	97.00	0.00	17.47	4.80	12.67
577	421	55.00	101.00	0.00	18.17	4.99	13.18
581	421	55.00	105.00	0.00	18.89	5.19	13.70
585	421	55.00	109.00	0.00	19.59	5.38	14.21
589	421	55.00	113.00	0.00	20.30	5.58	14.72
593	421	55.00	117.00	0.00	21.00	5.77	15.23
597	421	55.00	121.00	0.00	21.70	5.96	15.74
601	421	55.00	125.00	0.00	22.42	6.16	16.26
605	421	55.00	129.00	0.00	23.12	6.35	16.77
609	421	55.00	133.00	0.00	23.83	6.55	17.28
613	421	55.00	137.00	0.00	24.53	6.74	17.79
617	421	55.00	141.00	0.00	25.23	6.93	18.30
621	421	55.00	145.00	0.00	25.95	7.13	18.82
625	421	55.00	149.00	0.00	26.65	7.32	19.33
629	421	55.00	153.00	0.00	27.36	7.52	19.84
633	421	55.00	157.00	0.00	28.06	7.71	20.35
637	421	55.00	161.00	0.00	28.76	7.90	20.86
641	421	55.00	165.00	0.00	29.48	8.10	21.38
645	421	55.00	169.00	0.00	30.18	8.29	21.89
649	421	55.00	173.00	0.00	30.89	8.49	22.40
653	421	55.00	177.00	0.00	31.59	8.68	22.91
657	421	55.00	181.00	0.00	32.29	8.87	23.42
661	421	55.00	185.00	0.00	33.01	9.07	23.94
665	421	55.00	189.00	0.00	33.71	9.26	24.45
669	421	55.00	193.00	0.00	34.42	9.46	24.96
673	421	55.00	197.00	0.00	35.12	9.65	25.47
677	421	55.00	201.00	0.00	35.82	9.84	25.98
681	421	55.00	205.00	0.00	36.54	10.04	26.50
685	421	55.00	209.00	0.00	37.24	10.23	27.01
689	421	55.00	213.00	0.00	37.95	10.43	27.52
693	421	55.00	217.00	0.00	38.65	10.62	28.03
697	421	55.00	221.00	0.00	39.35	10.81	28.54
701	421	55.00	225.00	0.00	40.07	11.01	29.06
705	421	55.00	229.00	0.00	40.77	11.20	29.57
709	421	55.00	233.00	0.00	41.48	11.40	30.08
713	421	55.00	237.00	0.00	42.18	11.59	30.59
717	421	55.00	241.00	0.00	42.88	11.78	31.10
721	421	55.00	245.00	0.00	43.60	11.98	31.62
725	421	55.00	249.00	0.00	44.30	12.17	32.13
729	421	55.00	253.00	0.00	45.01	12.37	32.64
733	421	55.00	257.00	0.00	45.71	12.56	33.15
737	421	55.00	261.00	0.00	46.41	12.75	33.66
741	421	55.00	265.00	0.00	47.13	12.95	34.18
745	421	55.00	269.00	0.00	47.83	13.14	34.69
749	421	55.00	273.00	0.00	48.54	13.34	35.20
753	421	55.00	277.00	0.00	49.24	13.53	35.71
757	421	55.00	281.00	0.00	49.94	13.72	36.22
761	421	55.00	285.00	0.00	50.66	13.92	36.74
765	421	55.00	289.00	0.00	51.36	14.11	37.25
769	421	55.00	293.00	0.00	52.07	14.31	37.76
773	421	55.00	297.00	0.00	52.77	14.50	38.27

**Table letter B**

**Monthly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
777	421	55.00	301.00	0.00	53.47	14.69	38.78
781	421	55.00	305.00	0.00	54.19	14.89	39.30
785	421	55.00	309.00	0.00	54.89	15.08	39.81
789	421	55.00	313.00	0.00	55.60	15.28	40.32
793	421	55.00	317.00	0.00	56.30	15.47	40.83
797	421	55.00	321.00	0.00	57.00	15.66	41.34
801	421	55.00	325.00	0.00	57.72	15.86	41.86
805	421	55.00	329.00	0.00	58.42	16.05	42.37
809	421	55.00	333.00	0.00	59.13	16.25	42.88
813	421	55.00	337.00	0.00	59.83	16.44	43.39
817	421	55.00	341.00	0.00	60.53	16.63	43.90
821	421	55.00	345.00	0.00	61.25	16.83	44.42
825	421	55.00	349.00	0.00	61.95	17.02	44.93
829	421	55.00	353.00	0.00	62.66	17.22	45.44
833	421	55.00	357.00	0.00	63.36	17.41	45.95
837	421	55.00	361.00	0.00	64.06	17.60	46.46
841	421	55.00	365.00	0.00	64.78	17.80	46.98
845	421	55.00	369.00	0.00	65.48	17.99	47.49
849	421	55.00	373.00	0.00	66.19	18.19	48.00
853	421	55.00	377.00	0.00	66.89	18.38	48.51
857	421	55.00	381.00	0.00	67.59	18.57	49.02
861	421	55.00	385.00	0.00	68.31	18.77	49.54
865	421	55.00	389.00	0.00	69.01	18.96	50.05
869	421	55.00	393.00	0.00	69.72	19.16	50.56
873	421	55.00	397.00	0.00	70.42	19.35	51.07
877	421	55.00	401.00	0.00	71.12	19.54	51.58
881	421	55.00	405.00	0.00	71.84	19.74	52.10
885	421	55.00	409.00	0.00	72.54	19.93	52.61
889	421	55.00	413.00	0.00	73.25	20.13	53.12
893	421	55.00	417.00	0.00	73.95	20.32	53.63
897	421	55.00	421.00	0.00	74.65	20.51	54.14
901	421	55.00	425.00	0.00	75.37	20.71	54.66
905	421	55.00	429.00	0.00	76.07	20.90	55.17
909	421	55.00	433.00	0.00	76.78	21.10	55.68
913	421	55.00	437.00	0.00	77.48	21.29	56.19
917	421	55.00	441.00	0.00	78.18	21.48	56.70
921	421	55.00	445.00	0.00	78.90	21.68	57.22
925	421	55.00	449.00	0.00	79.60	21.87	57.73
929	421	55.00	453.00	0.00	80.31	22.07	58.24
933	421	55.00	457.00	0.00	81.01	22.26	58.75
937	421	55.00	461.00	0.00	81.71	22.45	59.26
941	421	55.00	465.00	0.00	82.43	22.65	59.78
945	421	55.00	469.00	0.00	83.13	22.84	60.29
949	421	55.00	473.00	0.00	83.84	23.04	60.80
953	421	55.00	477.00	0.00	84.54	23.23	61.31
957	421	55.00	481.00	0.00	85.24	23.42	61.82
961	421	55.00	485.00	0.00	85.96	23.62	62.34
965	421	55.00	489.00	0.00	86.66	23.81	62.85
969	421	55.00	493.00	0.00	87.37	24.01	63.36
973	421	55.00	497.00	0.00	88.07	24.20	63.87
977	421	55.00	501.00	0.00	88.77	24.39	64.38
981	421	55.00	505.00	0.00	89.49	24.59	64.90
985	421	55.00	509.00	0.00	90.19	24.78	65.41
989	421	55.00	513.00	0.00	90.90	24.98	65.92
993	421	55.00	517.00	0.00	91.60	25.17	66.43

# Monthly table

# Table letter B

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
997	421	55.00	521.00	0.00	92.30	25.36	66.94
1001	421	55.00	525.00	0.00	93.02	25.56	67.46
1005	421	55.00	529.00	0.00	93.72	25.75	67.97
1009	421	55.00	533.00	0.00	94.43	25.95	68.48
1013	421	55.00	537.00	0.00	95.13	26.14	68.99
1017	421	55.00	541.00	0.00	95.83	26.33	69.50
1021	421	55.00	545.00	0.00	96.55	26.53	70.02
1025	421	55.00	549.00	0.00	97.25	26.72	70.53
1029	421	55.00	553.00	0.00	97.96	26.92	71.04
1033	421	55.00	557.00	0.00	98.66	27.11	71.55
1037	421	55.00	561.00	0.00	99.36	27.30	72.06
1041	421	55.00	565.00	0.00	100.08	27.50	72.58
1045	421	55.00	569.00	0.00	100.78	27.69	73.09
1049	421	55.00	573.00	0.00	101.49	27.89	73.60
1053	421	55.00	577.00	0.00	102.19	28.08	74.11
1057	421	55.00	581.00	0.00	102.89	28.27	74.62
1061	421	55.00	585.00	0.00	103.61	28.47	75.14
1065	421	55.00	589.00	0.00	104.31	28.66	75.65
1069	421	55.00	593.00	0.00	105.02	28.86	76.16
1073	421	55.00	597.00	0.00	105.72	29.05	76.67
1077	421	55.00	601.00	0.00	106.42	29.24	77.18
1081	421	55.00	605.00	0.00	107.14	29.44	77.70
1085	421	55.00	609.00	0.00	107.84	29.63	78.21
1089	421	55.00	613.00	0.00	108.55	29.83	78.72
1093	421	55.00	617.00	0.00	109.25	30.02	79.23
1097	421	55.00	621.00	0.00	109.95	30.21	79.74
1101	421	55.00	625.00	0.00	110.67	30.41	80.26
1105	421	55.00	629.00	0.00	111.37	30.60	80.77
1109	421	55.00	633.00	0.00	112.08	30.80	81.28
1113	421	55.00	637.00	0.00	112.78	30.99	81.79
1117	421	55.00	641.00	0.00	113.48	31.18	82.30
1121	421	55.00	645.00	0.00	114.20	31.38	82.82
1125	421	55.00	649.00	0.00	114.90	31.57	83.33
1129	421	55.00	653.00	0.00	115.61	31.77	83.84
1133	421	55.00	657.00	0.00	116.31	31.96	84.35
1137	421	55.00	661.00	0.00	117.01	32.15	84.86
1141	421	55.00	665.00	0.00	117.73	32.35	85.38
1145	421	55.00	669.00	0.00	118.43	32.54	85.89
1149	421	55.00	673.00	0.00	119.14	32.74	86.40
1153	421	55.00	677.00	0.00	119.84	32.93	86.91
1157	421	55.00	681.00	0.00	120.54	33.12	87.42
1161	421	55.00	685.00	0.00	121.26	33.32	87.94
1165	421	55.00	689.00	0.00	121.96	33.51	88.45
1169	421	55.00	693.00	0.00	122.67	33.71	88.96
1173	421	55.00	697.00	0.00	123.37	33.90	89.47
1177	421	55.00	701.00	0.00	124.07	34.09	89.98
1181	421	55.00	705.00	0.00	124.79	34.29	90.50
1185	421	55.00	709.00	0.00	125.49	34.48	91.01
1189	421	55.00	713.00	0.00	126.20	34.68	91.52
1193	421	55.00	717.00	0.00	126.90	34.87	92.03
1197	421	55.00	721.00	0.00	127.60	35.06	92.54
1201	421	55.00	725.00	0.00	128.32	35.26	93.06
1205	421	55.00	729.00	0.00	129.02	35.45	93.57
1209	421	55.00	733.00	0.00	129.73	35.65	94.08
1213	421	55.00	737.00	0.00	130.43	35.84	94.59

## Table letter B

## Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1217	421	55.00	741.00	0.00	131.13	36.03	95.10
1221	421	55.00	745.00	0.00	131.85	36.23	95.62
1225	421	55.00	749.00	0.00	132.55	36.42	96.13
1229	421	55.00	753.00	0.00	133.26	36.62	96.64
1233	421	55.00	757.00	0.00	133.96	36.81	97.15
1237	421	55.00	761.00	0.00	134.66	37.00	97.66

If your employee earns more than £1237 a month, tell your HM Revenue & Customs office.



# Weekly table for employees who are State Pension age or over - employer only contributions for use from 6 April 2010 to 5 April 2011

Table letter C

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 letter J).

## Completing form P12 or substitute

- Enter 'C' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12. The figures in column 1e represent the total of employer only contributions.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £96.99	No NIC liability, make no entries on form P12.					
97	97	0.00	0.00	0.00	0.00	0.00
98	97	1.00	0.00	0.00	0.00	0.00
99	97	2.00	0.00	0.00	0.00	0.00
100	97	3.00	0.00	0.00	0.00	0.00
101	97	4.00	0.00	0.00	0.00	0.00
102	97	5.00	0.00	0.00	0.00	0.00
103	97	6.00	0.00	0.00	0.00	0.00
104	97	7.00	0.00	0.00	0.00	0.00
105	97	8.00	0.00	0.00	0.00	0.00
106	97	9.00	0.00	0.00	0.00	0.00
107	97	10.00	0.00	0.00	0.00	0.00
108	97	11.00	0.00	0.00	0.00	0.00
109	97	12.00	0.00	0.00	0.00	0.00
110	97	13.00	0.00	0.00	0.00	0.00
111	97	13.00	1.00	0.00	0.19	0.00
112	97	13.00	2.00	0.00	0.32	0.00
113	97	13.00	3.00	0.00	0.45	0.00
114	97	13.00	4.00	0.00	0.58	0.00
115	97	13.00	5.00	0.00	0.70	0.00
116	97	13.00	6.00	0.00	0.83	0.00
117	97	13.00	7.00	0.00	0.96	0.00
118	97	13.00	8.00	0.00	1.09	0.00
119	97	13.00	9.00	0.00	1.22	0.00
120	97	13.00	10.00	0.00	1.34	0.00
121	97	13.00	11.00	0.00	1.47	0.00
122	97	13.00	12.00	0.00	1.60	0.00
123	97	13.00	13.00	0.00	1.73	0.00
124	97	13.00	14.00	0.00	1.86	0.00
125	97	13.00	15.00	0.00	1.98	0.00
126	97	13.00	16.00	0.00	2.11	0.00
127	97	13.00	17.00	0.00	2.24	0.00
128	97	13.00	18.00	0.00	2.37	0.00
129	97	13.00	19.00	0.00	2.50	0.00
130	97	13.00	20.00	0.00	2.62	0.00
131	97	13.00	21.00	0.00	2.75	0.00

**Weekly table**

**Table letter C**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP	Earnings above the UAP, 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	1f	
£	£	£ p	£ p	£ p	£ p	£ p
132	97	13.00	22.00	0.00	2.88	0.00
133	97	13.00	23.00	0.00	3.01	0.00
134	97	13.00	24.00	0.00	3.14	0.00
135	97	13.00	25.00	0.00	3.26	0.00
136	97	13.00	26.00	0.00	3.39	0.00
137	97	13.00	27.00	0.00	3.52	0.00
138	97	13.00	28.00	0.00	3.65	0.00
139	97	13.00	29.00	0.00	3.78	0.00
140	97	13.00	30.00	0.00	3.90	0.00
141	97	13.00	31.00	0.00	4.03	0.00
142	97	13.00	32.00	0.00	4.16	0.00
143	97	13.00	33.00	0.00	4.29	0.00
144	97	13.00	34.00	0.00	4.42	0.00
145	97	13.00	35.00	0.00	4.54	0.00
146	97	13.00	36.00	0.00	4.67	0.00
147	97	13.00	37.00	0.00	4.80	0.00
148	97	13.00	38.00	0.00	4.93	0.00
149	97	13.00	39.00	0.00	5.06	0.00
150	97	13.00	40.00	0.00	5.18	0.00
151	97	13.00	41.00	0.00	5.31	0.00
152	97	13.00	42.00	0.00	5.44	0.00
153	97	13.00	43.00	0.00	5.57	0.00
154	97	13.00	44.00	0.00	5.70	0.00
155	97	13.00	45.00	0.00	5.82	0.00
156	97	13.00	46.00	0.00	5.95	0.00
157	97	13.00	47.00	0.00	6.08	0.00
158	97	13.00	48.00	0.00	6.21	0.00
159	97	13.00	49.00	0.00	6.34	0.00
160	97	13.00	50.00	0.00	6.46	0.00
161	97	13.00	51.00	0.00	6.59	0.00
162	97	13.00	52.00	0.00	6.72	0.00
163	97	13.00	53.00	0.00	6.85	0.00
164	97	13.00	54.00	0.00	6.98	0.00
165	97	13.00	55.00	0.00	7.10	0.00
166	97	13.00	56.00	0.00	7.23	0.00
167	97	13.00	57.00	0.00	7.36	0.00
168	97	13.00	58.00	0.00	7.49	0.00
169	97	13.00	59.00	0.00	7.62	0.00
170	97	13.00	60.00	0.00	7.74	0.00
171	97	13.00	61.00	0.00	7.87	0.00
172	97	13.00	62.00	0.00	8.00	0.00
173	97	13.00	63.00	0.00	8.13	0.00
174	97	13.00	64.00	0.00	8.26	0.00
175	97	13.00	65.00	0.00	8.38	0.00
176	97	13.00	66.00	0.00	8.51	0.00
177	97	13.00	67.00	0.00	8.64	0.00
178	97	13.00	68.00	0.00	8.77	0.00
179	97	13.00	69.00	0.00	8.90	0.00
180	97	13.00	70.00	0.00	9.02	0.00
181	97	13.00	71.00	0.00	9.15	0.00
182	97	13.00	72.00	0.00	9.28	0.00
183	97	13.00	73.00	0.00	9.41	0.00
184	97	13.00	74.00	0.00	9.54	0.00
185	97	13.00	75.00	0.00	9.66	0.00
186	97	13.00	76.00	0.00	9.79	0.00

**Table letter C**

**Weekly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP	Earnings above the UAP, 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	1f	
£	£	£ p	£ p	£ p	£ p	£ p
187	97	13.00	77.00	0.00	9.92	0.00
188	97	13.00	78.00	0.00	10.05	0.00
189	97	13.00	79.00	0.00	10.18	0.00
190	97	13.00	80.00	0.00	10.30	0.00
191	97	13.00	81.00	0.00	10.43	0.00
192	97	13.00	82.00	0.00	10.56	0.00
193	97	13.00	83.00	0.00	10.69	0.00
194	97	13.00	84.00	0.00	10.82	0.00
195	97	13.00	85.00	0.00	10.94	0.00
196	97	13.00	86.00	0.00	11.07	0.00
197	97	13.00	87.00	0.00	11.20	0.00
198	97	13.00	88.00	0.00	11.33	0.00
199	97	13.00	89.00	0.00	11.46	0.00
200	97	13.00	90.00	0.00	11.58	0.00
201	97	13.00	91.00	0.00	11.71	0.00
202	97	13.00	92.00	0.00	11.84	0.00
203	97	13.00	93.00	0.00	11.97	0.00
204	97	13.00	94.00	0.00	12.10	0.00
205	97	13.00	95.00	0.00	12.22	0.00
206	97	13.00	96.00	0.00	12.35	0.00
207	97	13.00	97.00	0.00	12.48	0.00
208	97	13.00	98.00	0.00	12.61	0.00
209	97	13.00	99.00	0.00	12.74	0.00
210	97	13.00	100.00	0.00	12.86	0.00
211	97	13.00	101.00	0.00	12.99	0.00
212	97	13.00	102.00	0.00	13.12	0.00
213	97	13.00	103.00	0.00	13.25	0.00
214	97	13.00	104.00	0.00	13.38	0.00
215	97	13.00	105.00	0.00	13.50	0.00
216	97	13.00	106.00	0.00	13.63	0.00
217	97	13.00	107.00	0.00	13.76	0.00
218	97	13.00	108.00	0.00	13.89	0.00
219	97	13.00	109.00	0.00	14.02	0.00
220	97	13.00	110.00	0.00	14.14	0.00
221	97	13.00	111.00	0.00	14.27	0.00
222	97	13.00	112.00	0.00	14.40	0.00
223	97	13.00	113.00	0.00	14.53	0.00
224	97	13.00	114.00	0.00	14.66	0.00
225	97	13.00	115.00	0.00	14.78	0.00
226	97	13.00	116.00	0.00	14.91	0.00
227	97	13.00	117.00	0.00	15.04	0.00
228	97	13.00	118.00	0.00	15.17	0.00
229	97	13.00	119.00	0.00	15.30	0.00
230	97	13.00	120.00	0.00	15.42	0.00
231	97	13.00	121.00	0.00	15.55	0.00
232	97	13.00	122.00	0.00	15.68	0.00
233	97	13.00	123.00	0.00	15.81	0.00
234	97	13.00	124.00	0.00	15.94	0.00
235	97	13.00	125.00	0.00	16.06	0.00
236	97	13.00	126.00	0.00	16.19	0.00
237	97	13.00	127.00	0.00	16.32	0.00
238	97	13.00	128.00	0.00	16.45	0.00
239	97	13.00	129.00	0.00	16.58	0.00
240	97	13.00	130.00	0.00	16.70	0.00
241	97	13.00	131.00	0.00	16.83	0.00

## Weekly table

## Table letter C

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP	Earnings above the UAP, 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	1f	
£	£	£ p	£ p	£ p	£ p	£ p
242	97	13.00	132.00	0.00	16.96	0.00
243	97	13.00	133.00	0.00	17.09	0.00
244	97	13.00	134.00	0.00	17.22	0.00
245	97	13.00	135.00	0.00	17.34	0.00
246	97	13.00	136.00	0.00	17.47	0.00
247	97	13.00	137.00	0.00	17.60	0.00
248	97	13.00	138.00	0.00	17.73	0.00
249	97	13.00	139.00	0.00	17.86	0.00
250	97	13.00	140.00	0.00	17.98	0.00
251	97	13.00	141.00	0.00	18.11	0.00
252	97	13.00	142.00	0.00	18.24	0.00
253	97	13.00	143.00	0.00	18.37	0.00
254	97	13.00	144.00	0.00	18.50	0.00
255	97	13.00	145.00	0.00	18.62	0.00
256	97	13.00	146.00	0.00	18.75	0.00
257	97	13.00	147.00	0.00	18.88	0.00
258	97	13.00	148.00	0.00	19.01	0.00
259	97	13.00	149.00	0.00	19.14	0.00
260	97	13.00	150.00	0.00	19.26	0.00
261	97	13.00	151.00	0.00	19.39	0.00
262	97	13.00	152.00	0.00	19.52	0.00
263	97	13.00	153.00	0.00	19.65	0.00
264	97	13.00	154.00	0.00	19.78	0.00
265	97	13.00	155.00	0.00	19.90	0.00
266	97	13.00	156.00	0.00	20.03	0.00
267	97	13.00	157.00	0.00	20.16	0.00
268	97	13.00	158.00	0.00	20.29	0.00
269	97	13.00	159.00	0.00	20.42	0.00
270	97	13.00	160.00	0.00	20.54	0.00
271	97	13.00	161.00	0.00	20.67	0.00
272	97	13.00	162.00	0.00	20.80	0.00
273	97	13.00	163.00	0.00	20.93	0.00
274	97	13.00	164.00	0.00	21.06	0.00
275	97	13.00	165.00	0.00	21.18	0.00
276	97	13.00	166.00	0.00	21.31	0.00
277	97	13.00	167.00	0.00	21.44	0.00
278	97	13.00	168.00	0.00	21.57	0.00
279	97	13.00	169.00	0.00	21.70	0.00
280	97	13.00	170.00	0.00	21.82	0.00
281	97	13.00	171.00	0.00	21.95	0.00
282	97	13.00	172.00	0.00	22.08	0.00
283	97	13.00	173.00	0.00	22.21	0.00
284	97	13.00	174.00	0.00	22.34	0.00
285	97	13.00	175.00	0.00	22.46	0.00

If your employee earns more than £285 a week, tell your HM Revenue & Customs office.

# Monthly table for employees who are State Pension age or over - employer only contributions for use from 6 April 2010 to 5 April 2011

Table letter C

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 letter J).

## Completing form P12 or substitute

- Enter 'C' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12. The figures in column 1e represent the total of employer only contributions.

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, UAP and UEL, is worked out at the mid-point of the steps. This means you and your employee may pay slightly more or less than if you used the exact percentage method.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £420.99	No NIC liability, make no entries on form P12.					
421	421	0.00	0.00	0.00	0.00	0.00
425	421	4.00	0.00	0.00	0.00	0.00
429	421	8.00	0.00	0.00	0.00	0.00
433	421	12.00	0.00	0.00	0.00	0.00
437	421	16.00	0.00	0.00	0.00	0.00
441	421	20.00	0.00	0.00	0.00	0.00
445	421	24.00	0.00	0.00	0.00	0.00
449	421	28.00	0.00	0.00	0.00	0.00
453	421	32.00	0.00	0.00	0.00	0.00
457	421	36.00	0.00	0.00	0.00	0.00
461	421	40.00	0.00	0.00	0.00	0.00
465	421	44.00	0.00	0.00	0.00	0.00
469	421	48.00	0.00	0.00	0.00	0.00
473	421	52.00	0.00	0.00	0.00	0.00
476	421	55.00	0.00	0.00	0.00	0.00
477	421	55.00	1.00	0.00	0.38	0.00
481	421	55.00	5.00	0.00	0.90	0.00
485	421	55.00	9.00	0.00	1.41	0.00
489	421	55.00	13.00	0.00	1.92	0.00
493	421	55.00	17.00	0.00	2.43	0.00
497	421	55.00	21.00	0.00	2.94	0.00
501	421	55.00	25.00	0.00	3.46	0.00
505	421	55.00	29.00	0.00	3.97	0.00
509	421	55.00	33.00	0.00	4.48	0.00
513	421	55.00	37.00	0.00	4.99	0.00
517	421	55.00	41.00	0.00	5.50	0.00
521	421	55.00	45.00	0.00	6.02	0.00
525	421	55.00	49.00	0.00	6.53	0.00
529	421	55.00	53.00	0.00	7.04	0.00
533	421	55.00	57.00	0.00	7.55	0.00
537	421	55.00	61.00	0.00	8.06	0.00
541	421	55.00	65.00	0.00	8.58	0.00
545	421	55.00	69.00	0.00	9.09	0.00
549	421	55.00	73.00	0.00	9.60	0.00
553	421	55.00	77.00	0.00	10.11	0.00

# Monthly table

# Table letter C

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP	Earnings above the UAP, 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	1f	
£	£	£ p	£ p	£ p	£ p	£ p
557	421	55.00	81.00	0.00	10.62	0.00
561	421	55.00	85.00	0.00	11.14	0.00
565	421	55.00	89.00	0.00	11.65	0.00
569	421	55.00	93.00	0.00	12.16	0.00
573	421	55.00	97.00	0.00	12.67	0.00
577	421	55.00	101.00	0.00	13.18	0.00
581	421	55.00	105.00	0.00	13.70	0.00
585	421	55.00	109.00	0.00	14.21	0.00
589	421	55.00	113.00	0.00	14.72	0.00
593	421	55.00	117.00	0.00	15.23	0.00
597	421	55.00	121.00	0.00	15.74	0.00
601	421	55.00	125.00	0.00	16.26	0.00
605	421	55.00	129.00	0.00	16.77	0.00
609	421	55.00	133.00	0.00	17.28	0.00
613	421	55.00	137.00	0.00	17.79	0.00
617	421	55.00	141.00	0.00	18.30	0.00
621	421	55.00	145.00	0.00	18.82	0.00
625	421	55.00	149.00	0.00	19.33	0.00
629	421	55.00	153.00	0.00	19.84	0.00
633	421	55.00	157.00	0.00	20.35	0.00
637	421	55.00	161.00	0.00	20.86	0.00
641	421	55.00	165.00	0.00	21.38	0.00
645	421	55.00	169.00	0.00	21.89	0.00
649	421	55.00	173.00	0.00	22.40	0.00
653	421	55.00	177.00	0.00	22.91	0.00
657	421	55.00	181.00	0.00	23.42	0.00
661	421	55.00	185.00	0.00	23.94	0.00
665	421	55.00	189.00	0.00	24.45	0.00
669	421	55.00	193.00	0.00	24.96	0.00
673	421	55.00	197.00	0.00	25.47	0.00
677	421	55.00	201.00	0.00	25.98	0.00
681	421	55.00	205.00	0.00	26.50	0.00
685	421	55.00	209.00	0.00	27.01	0.00
689	421	55.00	213.00	0.00	27.52	0.00
693	421	55.00	217.00	0.00	28.03	0.00
697	421	55.00	221.00	0.00	28.54	0.00
701	421	55.00	225.00	0.00	29.06	0.00
705	421	55.00	229.00	0.00	29.57	0.00
709	421	55.00	233.00	0.00	30.08	0.00
713	421	55.00	237.00	0.00	30.59	0.00
717	421	55.00	241.00	0.00	31.10	0.00
721	421	55.00	245.00	0.00	31.62	0.00
725	421	55.00	249.00	0.00	32.13	0.00
729	421	55.00	253.00	0.00	32.64	0.00
733	421	55.00	257.00	0.00	33.15	0.00
737	421	55.00	261.00	0.00	33.66	0.00
741	421	55.00	265.00	0.00	34.18	0.00
745	421	55.00	269.00	0.00	34.69	0.00
749	421	55.00	273.00	0.00	35.20	0.00
753	421	55.00	277.00	0.00	35.71	0.00
757	421	55.00	281.00	0.00	36.22	0.00
761	421	55.00	285.00	0.00	36.74	0.00
765	421	55.00	289.00	0.00	37.25	0.00
769	421	55.00	293.00	0.00	37.76	0.00
773	421	55.00	297.00	0.00	38.27	0.00

**Table letter C**

**Monthly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP	Earnings above the UAP, 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	1f	
£	£	£ p	£ p	£ p	£ p	£ p
777	421	55.00	301.00	0.00	38.78	0.00
781	421	55.00	305.00	0.00	39.30	0.00
785	421	55.00	309.00	0.00	39.81	0.00
789	421	55.00	313.00	0.00	40.32	0.00
793	421	55.00	317.00	0.00	40.83	0.00
797	421	55.00	321.00	0.00	41.34	0.00
801	421	55.00	325.00	0.00	41.86	0.00
805	421	55.00	329.00	0.00	42.37	0.00
809	421	55.00	333.00	0.00	42.88	0.00
813	421	55.00	337.00	0.00	43.39	0.00
817	421	55.00	341.00	0.00	43.90	0.00
821	421	55.00	345.00	0.00	44.42	0.00
825	421	55.00	349.00	0.00	44.93	0.00
829	421	55.00	353.00	0.00	45.44	0.00
833	421	55.00	357.00	0.00	45.95	0.00
837	421	55.00	361.00	0.00	46.46	0.00
841	421	55.00	365.00	0.00	46.98	0.00
845	421	55.00	369.00	0.00	47.49	0.00
849	421	55.00	373.00	0.00	48.00	0.00
853	421	55.00	377.00	0.00	48.51	0.00
857	421	55.00	381.00	0.00	49.02	0.00
861	421	55.00	385.00	0.00	49.54	0.00
865	421	55.00	389.00	0.00	50.05	0.00
869	421	55.00	393.00	0.00	50.56	0.00
873	421	55.00	397.00	0.00	51.07	0.00
877	421	55.00	401.00	0.00	51.58	0.00
881	421	55.00	405.00	0.00	52.10	0.00
885	421	55.00	409.00	0.00	52.61	0.00
889	421	55.00	413.00	0.00	53.12	0.00
893	421	55.00	417.00	0.00	53.63	0.00
897	421	55.00	421.00	0.00	54.14	0.00
901	421	55.00	425.00	0.00	54.66	0.00
905	421	55.00	429.00	0.00	55.17	0.00
909	421	55.00	433.00	0.00	55.68	0.00
913	421	55.00	437.00	0.00	56.19	0.00
917	421	55.00	441.00	0.00	56.70	0.00
921	421	55.00	445.00	0.00	57.22	0.00
925	421	55.00	449.00	0.00	57.73	0.00
929	421	55.00	453.00	0.00	58.24	0.00
933	421	55.00	457.00	0.00	58.75	0.00
937	421	55.00	461.00	0.00	59.26	0.00
941	421	55.00	465.00	0.00	59.78	0.00
945	421	55.00	469.00	0.00	60.29	0.00
949	421	55.00	473.00	0.00	60.80	0.00
953	421	55.00	477.00	0.00	61.31	0.00
957	421	55.00	481.00	0.00	61.82	0.00
961	421	55.00	485.00	0.00	62.34	0.00
965	421	55.00	489.00	0.00	62.85	0.00
969	421	55.00	493.00	0.00	63.36	0.00
973	421	55.00	497.00	0.00	63.87	0.00
977	421	55.00	501.00	0.00	64.38	0.00
981	421	55.00	505.00	0.00	64.90	0.00
985	421	55.00	509.00	0.00	65.41	0.00
989	421	55.00	513.00	0.00	65.92	0.00
993	421	55.00	517.00	0.00	66.43	0.00

# Monthly table

# Table letter C

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP	Earnings above the UAP, 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	1f	
£	£	£ p	£ p	£ p	£ p	£ p
997	421	55.00	521.00	0.00	66.94	0.00
1001	421	55.00	525.00	0.00	67.46	0.00
1005	421	55.00	529.00	0.00	67.97	0.00
1009	421	55.00	533.00	0.00	68.48	0.00
1013	421	55.00	537.00	0.00	68.99	0.00
1017	421	55.00	541.00	0.00	69.50	0.00
1021	421	55.00	545.00	0.00	70.02	0.00
1025	421	55.00	549.00	0.00	70.53	0.00
1029	421	55.00	553.00	0.00	71.04	0.00
1033	421	55.00	557.00	0.00	71.55	0.00
1037	421	55.00	561.00	0.00	72.06	0.00
1041	421	55.00	565.00	0.00	72.58	0.00
1045	421	55.00	569.00	0.00	73.09	0.00
1049	421	55.00	573.00	0.00	73.60	0.00
1053	421	55.00	577.00	0.00	74.11	0.00
1057	421	55.00	581.00	0.00	74.62	0.00
1061	421	55.00	585.00	0.00	75.14	0.00
1065	421	55.00	589.00	0.00	75.65	0.00
1069	421	55.00	593.00	0.00	76.16	0.00
1073	421	55.00	597.00	0.00	76.67	0.00
1077	421	55.00	601.00	0.00	77.18	0.00
1081	421	55.00	605.00	0.00	77.70	0.00
1085	421	55.00	609.00	0.00	78.21	0.00
1089	421	55.00	613.00	0.00	78.72	0.00
1093	421	55.00	617.00	0.00	79.23	0.00
1097	421	55.00	621.00	0.00	79.74	0.00
1101	421	55.00	625.00	0.00	80.26	0.00
1105	421	55.00	629.00	0.00	80.77	0.00
1109	421	55.00	633.00	0.00	81.28	0.00
1113	421	55.00	637.00	0.00	81.79	0.00
1117	421	55.00	641.00	0.00	82.30	0.00
1121	421	55.00	645.00	0.00	82.82	0.00
1125	421	55.00	649.00	0.00	83.33	0.00
1129	421	55.00	653.00	0.00	83.84	0.00
1133	421	55.00	657.00	0.00	84.35	0.00
1137	421	55.00	661.00	0.00	84.86	0.00
1141	421	55.00	665.00	0.00	85.38	0.00
1145	421	55.00	669.00	0.00	85.89	0.00
1149	421	55.00	673.00	0.00	86.40	0.00
1153	421	55.00	677.00	0.00	86.91	0.00
1157	421	55.00	681.00	0.00	87.42	0.00
1161	421	55.00	685.00	0.00	87.94	0.00
1165	421	55.00	689.00	0.00	88.45	0.00
1169	421	55.00	693.00	0.00	88.96	0.00
1173	421	55.00	697.00	0.00	89.47	0.00
1177	421	55.00	701.00	0.00	89.98	0.00
1181	421	55.00	705.00	0.00	90.50	0.00
1185	421	55.00	709.00	0.00	91.01	0.00
1189	421	55.00	713.00	0.00	91.52	0.00
1193	421	55.00	717.00	0.00	92.03	0.00
1197	421	55.00	721.00	0.00	92.54	0.00
1201	421	55.00	725.00	0.00	93.06	0.00
1205	421	55.00	729.00	0.00	93.57	0.00
1209	421	55.00	733.00	0.00	94.08	0.00
1213	421	55.00	737.00	0.00	94.59	0.00

## Table letter C

## Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f
£	£	£ p	£ p	£ p	£ p	£ p
1217	421	55.00	741.00	0.00	95.10	0.00
1221	421	55.00	745.00	0.00	95.62	0.00
1225	421	55.00	749.00	0.00	96.13	0.00
1229	421	55.00	753.00	0.00	96.64	0.00
1233	421	55.00	757.00	0.00	97.15	0.00
1237	421	55.00	761.00	0.00	97.66	0.00

If your employee earns more than £1237 a month, tell your HM Revenue & Customs office.



# Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2010 to 5 April 2011

Table letter J

Use this table for employees for whom you hold from CA2700.

Do not use this table for employees who are State Pension age or over (see Table letter C).

## Completing form P12 or substitute

- Enter 'J' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £96.99	No NIC liability, make no entries on form P12.						
97	97	0.00	0.00	0.00	0.00	0.00	0.00
98	97	1.00	0.00	0.00	0.00	0.00	0.00
99	97	2.00	0.00	0.00	0.00	0.00	0.00
100	97	3.00	0.00	0.00	0.00	0.00	0.00
101	97	4.00	0.00	0.00	0.00	0.00	0.00
102	97	5.00	0.00	0.00	0.00	0.00	0.00
103	97	6.00	0.00	0.00	0.00	0.00	0.00
104	97	7.00	0.00	0.00	0.00	0.00	0.00
105	97	8.00	0.00	0.00	0.00	0.00	0.00
106	97	9.00	0.00	0.00	0.00	0.00	0.00
107	97	10.00	0.00	0.00	0.00	0.00	0.00
108	97	11.00	0.00	0.00	0.00	0.00	0.00
109	97	12.00	0.00	0.00	0.00	0.00	0.00
110	97	13.00	0.00	0.00	0.00	0.00	0.00
111	97	13.00	1.00	0.00	0.20	0.01	0.19
112	97	13.00	2.00	0.00	0.34	0.02	0.32
113	97	13.00	3.00	0.00	0.48	0.03	0.45
114	97	13.00	4.00	0.00	0.62	0.04	0.58
115	97	13.00	5.00	0.00	0.75	0.05	0.70
116	97	13.00	6.00	0.00	0.89	0.06	0.83
117	97	13.00	7.00	0.00	1.03	0.07	0.96
118	97	13.00	8.00	0.00	1.17	0.08	1.09
119	97	13.00	9.00	0.00	1.31	0.09	1.22
120	97	13.00	10.00	0.00	1.44	0.10	1.34
121	97	13.00	11.00	0.00	1.58	0.11	1.47
122	97	13.00	12.00	0.00	1.72	0.12	1.60
123	97	13.00	13.00	0.00	1.86	0.13	1.73
124	97	13.00	14.00	0.00	2.00	0.14	1.86
125	97	13.00	15.00	0.00	2.13	0.15	1.98
126	97	13.00	16.00	0.00	2.27	0.16	2.11
127	97	13.00	17.00	0.00	2.41	0.17	2.24
128	97	13.00	18.00	0.00	2.55	0.18	2.37
129	97	13.00	19.00	0.00	2.69	0.19	2.50
130	97	13.00	20.00	0.00	2.82	0.20	2.62
131	97	13.00	21.00	0.00	2.96	0.21	2.75

**Weekly table**

**Table letter J**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
132	97	13.00	22.00	0.00	3.10	0.22	2.88
133	97	13.00	23.00	0.00	3.24	0.23	3.01
134	97	13.00	24.00	0.00	3.38	0.24	3.14
135	97	13.00	25.00	0.00	3.51	0.25	3.26
136	97	13.00	26.00	0.00	3.65	0.26	3.39
137	97	13.00	27.00	0.00	3.79	0.27	3.52
138	97	13.00	28.00	0.00	3.93	0.28	3.65
139	97	13.00	29.00	0.00	4.07	0.29	3.78
140	97	13.00	30.00	0.00	4.20	0.30	3.90
141	97	13.00	31.00	0.00	4.34	0.31	4.03
142	97	13.00	32.00	0.00	4.48	0.32	4.16
143	97	13.00	33.00	0.00	4.62	0.33	4.29
144	97	13.00	34.00	0.00	4.76	0.34	4.42
145	97	13.00	35.00	0.00	4.89	0.35	4.54
146	97	13.00	36.00	0.00	5.03	0.36	4.67
147	97	13.00	37.00	0.00	5.17	0.37	4.80
148	97	13.00	38.00	0.00	5.31	0.38	4.93
149	97	13.00	39.00	0.00	5.45	0.39	5.06
150	97	13.00	40.00	0.00	5.58	0.40	5.18
151	97	13.00	41.00	0.00	5.72	0.41	5.31
152	97	13.00	42.00	0.00	5.86	0.42	5.44
153	97	13.00	43.00	0.00	6.00	0.43	5.57
154	97	13.00	44.00	0.00	6.14	0.44	5.70
155	97	13.00	45.00	0.00	6.27	0.45	5.82
156	97	13.00	46.00	0.00	6.41	0.46	5.95
157	97	13.00	47.00	0.00	6.55	0.47	6.08
158	97	13.00	48.00	0.00	6.69	0.48	6.21
159	97	13.00	49.00	0.00	6.83	0.49	6.34
160	97	13.00	50.00	0.00	6.96	0.50	6.46
161	97	13.00	51.00	0.00	7.10	0.51	6.59
162	97	13.00	52.00	0.00	7.24	0.52	6.72
163	97	13.00	53.00	0.00	7.38	0.53	6.85
164	97	13.00	54.00	0.00	7.52	0.54	6.98
165	97	13.00	55.00	0.00	7.65	0.55	7.10
166	97	13.00	56.00	0.00	7.79	0.56	7.23
167	97	13.00	57.00	0.00	7.93	0.57	7.36
168	97	13.00	58.00	0.00	8.07	0.58	7.49
169	97	13.00	59.00	0.00	8.21	0.59	7.62
170	97	13.00	60.00	0.00	8.34	0.60	7.74
171	97	13.00	61.00	0.00	8.48	0.61	7.87
172	97	13.00	62.00	0.00	8.62	0.62	8.00
173	97	13.00	63.00	0.00	8.76	0.63	8.13
174	97	13.00	64.00	0.00	8.90	0.64	8.26
175	97	13.00	65.00	0.00	9.03	0.65	8.38
176	97	13.00	66.00	0.00	9.17	0.66	8.51
177	97	13.00	67.00	0.00	9.31	0.67	8.64
178	97	13.00	68.00	0.00	9.45	0.68	8.77
179	97	13.00	69.00	0.00	9.59	0.69	8.90
180	97	13.00	70.00	0.00	9.72	0.70	9.02
181	97	13.00	71.00	0.00	9.86	0.71	9.15
182	97	13.00	72.00	0.00	10.00	0.72	9.28
183	97	13.00	73.00	0.00	10.14	0.73	9.41
184	97	13.00	74.00	0.00	10.28	0.74	9.54
185	97	13.00	75.00	0.00	10.41	0.75	9.66
186	97	13.00	76.00	0.00	10.55	0.76	9.79

**Table letter J**

**Weekly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
187	97	13.00	77.00	0.00	10.69	0.77	9.92
188	97	13.00	78.00	0.00	10.83	0.78	10.05
189	97	13.00	79.00	0.00	10.97	0.79	10.18
190	97	13.00	80.00	0.00	11.10	0.80	10.30
191	97	13.00	81.00	0.00	11.24	0.81	10.43
192	97	13.00	82.00	0.00	11.38	0.82	10.56
193	97	13.00	83.00	0.00	11.52	0.83	10.69
194	97	13.00	84.00	0.00	11.66	0.84	10.82
195	97	13.00	85.00	0.00	11.79	0.85	10.94
196	97	13.00	86.00	0.00	11.93	0.86	11.07
197	97	13.00	87.00	0.00	12.07	0.87	11.20
198	97	13.00	88.00	0.00	12.21	0.88	11.33
199	97	13.00	89.00	0.00	12.35	0.89	11.46
200	97	13.00	90.00	0.00	12.48	0.90	11.58
201	97	13.00	91.00	0.00	12.62	0.91	11.71
202	97	13.00	92.00	0.00	12.76	0.92	11.84
203	97	13.00	93.00	0.00	12.90	0.93	11.97
204	97	13.00	94.00	0.00	13.04	0.94	12.10
205	97	13.00	95.00	0.00	13.17	0.95	12.22
206	97	13.00	96.00	0.00	13.31	0.96	12.35
207	97	13.00	97.00	0.00	13.45	0.97	12.48
208	97	13.00	98.00	0.00	13.59	0.98	12.61
209	97	13.00	99.00	0.00	13.73	0.99	12.74
210	97	13.00	100.00	0.00	13.86	1.00	12.86
211	97	13.00	101.00	0.00	14.00	1.01	12.99
212	97	13.00	102.00	0.00	14.14	1.02	13.12
213	97	13.00	103.00	0.00	14.28	1.03	13.25
214	97	13.00	104.00	0.00	14.42	1.04	13.38
215	97	13.00	105.00	0.00	14.55	1.05	13.50
216	97	13.00	106.00	0.00	14.69	1.06	13.63
217	97	13.00	107.00	0.00	14.83	1.07	13.76
218	97	13.00	108.00	0.00	14.97	1.08	13.89
219	97	13.00	109.00	0.00	15.11	1.09	14.02
220	97	13.00	110.00	0.00	15.24	1.10	14.14
221	97	13.00	111.00	0.00	15.38	1.11	14.27
222	97	13.00	112.00	0.00	15.52	1.12	14.40
223	97	13.00	113.00	0.00	15.66	1.13	14.53
224	97	13.00	114.00	0.00	15.80	1.14	14.66
225	97	13.00	115.00	0.00	15.93	1.15	14.78
226	97	13.00	116.00	0.00	16.07	1.16	14.91
227	97	13.00	117.00	0.00	16.21	1.17	15.04
228	97	13.00	118.00	0.00	16.35	1.18	15.17
229	97	13.00	119.00	0.00	16.49	1.19	15.30
230	97	13.00	120.00	0.00	16.62	1.20	15.42
231	97	13.00	121.00	0.00	16.76	1.21	15.55
232	97	13.00	122.00	0.00	16.90	1.22	15.68
233	97	13.00	123.00	0.00	17.04	1.23	15.81
234	97	13.00	124.00	0.00	17.18	1.24	15.94
235	97	13.00	125.00	0.00	17.31	1.25	16.06
236	97	13.00	126.00	0.00	17.45	1.26	16.19
237	97	13.00	127.00	0.00	17.59	1.27	16.32
238	97	13.00	128.00	0.00	17.73	1.28	16.45
239	97	13.00	129.00	0.00	17.87	1.29	16.58
240	97	13.00	130.00	0.00	18.00	1.30	16.70
241	97	13.00	131.00	0.00	18.14	1.31	16.83

## Weekly table

## Table letter J

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
242	97	13.00	132.00	0.00	18.28	1.32	16.96
243	97	13.00	133.00	0.00	18.42	1.33	17.09
244	97	13.00	134.00	0.00	18.56	1.34	17.22
245	97	13.00	135.00	0.00	18.69	1.35	17.34
246	97	13.00	136.00	0.00	18.83	1.36	17.47
247	97	13.00	137.00	0.00	18.97	1.37	17.60
248	97	13.00	138.00	0.00	19.11	1.38	17.73
249	97	13.00	139.00	0.00	19.25	1.39	17.86
250	97	13.00	140.00	0.00	19.38	1.40	17.98
251	97	13.00	141.00	0.00	19.52	1.41	18.11
252	97	13.00	142.00	0.00	19.66	1.42	18.24
253	97	13.00	143.00	0.00	19.80	1.43	18.37
254	97	13.00	144.00	0.00	19.94	1.44	18.50
255	97	13.00	145.00	0.00	20.07	1.45	18.62
256	97	13.00	146.00	0.00	20.21	1.46	18.75
257	97	13.00	147.00	0.00	20.35	1.47	18.88
258	97	13.00	148.00	0.00	20.49	1.48	19.01
259	97	13.00	149.00	0.00	20.63	1.49	19.14
260	97	13.00	150.00	0.00	20.76	1.50	19.26
261	97	13.00	151.00	0.00	20.90	1.51	19.39
262	97	13.00	152.00	0.00	21.04	1.52	19.52
263	97	13.00	153.00	0.00	21.18	1.53	19.65
264	97	13.00	154.00	0.00	21.32	1.54	19.78
265	97	13.00	155.00	0.00	21.45	1.55	19.90
266	97	13.00	156.00	0.00	21.59	1.56	20.03
267	97	13.00	157.00	0.00	21.73	1.57	20.16
268	97	13.00	158.00	0.00	21.87	1.58	20.29
269	97	13.00	159.00	0.00	22.01	1.59	20.42
270	97	13.00	160.00	0.00	22.14	1.60	20.54
271	97	13.00	161.00	0.00	22.28	1.61	20.67
272	97	13.00	162.00	0.00	22.42	1.62	20.80
273	97	13.00	163.00	0.00	22.56	1.63	20.93
274	97	13.00	164.00	0.00	22.70	1.64	21.06
275	97	13.00	165.00	0.00	22.83	1.65	21.18
276	97	13.00	166.00	0.00	22.97	1.66	21.31
277	97	13.00	167.00	0.00	23.11	1.67	21.44
278	97	13.00	168.00	0.00	23.25	1.68	21.57
279	97	13.00	169.00	0.00	23.39	1.69	21.70
280	97	13.00	170.00	0.00	23.52	1.70	21.82
281	97	13.00	171.00	0.00	23.66	1.71	21.95
282	97	13.00	172.00	0.00	23.80	1.72	22.08
283	97	13.00	173.00	0.00	23.94	1.73	22.21
284	97	13.00	174.00	0.00	24.08	1.74	22.34
285	97	13.00	175.00	0.00	24.21	1.75	22.46

If your employee earns more than £285 a week, tell your HM Revenue & Customs office.

# Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2010 to 5 April 2011

Table letter J

Use this table for employees for whom you hold from CA2700.

Do not use this table for employees who are State Pension age or over (see Table letter C).

## Completing form P12 or substitute

- Enter 'J' in the space provided on form P12.
- Copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P12.

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, UAP and UEL, is worked out 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.

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £420.99	No NIC liability, make no entries on form P12.						
421	421	0.00	0.00	0.00	0.00	0.00	0.00
425	421	4.00	0.00	0.00	0.00	0.00	0.00
429	421	8.00	0.00	0.00	0.00	0.00	0.00
433	421	12.00	0.00	0.00	0.00	0.00	0.00
437	421	16.00	0.00	0.00	0.00	0.00	0.00
441	421	20.00	0.00	0.00	0.00	0.00	0.00
445	421	24.00	0.00	0.00	0.00	0.00	0.00
449	421	28.00	0.00	0.00	0.00	0.00	0.00
453	421	32.00	0.00	0.00	0.00	0.00	0.00
457	421	36.00	0.00	0.00	0.00	0.00	0.00
461	421	40.00	0.00	0.00	0.00	0.00	0.00
465	421	44.00	0.00	0.00	0.00	0.00	0.00
469	421	48.00	0.00	0.00	0.00	0.00	0.00
473	421	52.00	0.00	0.00	0.00	0.00	0.00
476	421	55.00	0.00	0.00	0.00	0.00	0.00
477	421	55.00	1.00	0.00	0.41	0.03	0.38
481	421	55.00	5.00	0.00	0.97	0.07	0.90
485	421	55.00	9.00	0.00	1.52	0.11	1.41
489	421	55.00	13.00	0.00	2.07	0.15	1.92
493	421	55.00	17.00	0.00	2.62	0.19	2.43
497	421	55.00	21.00	0.00	3.17	0.23	2.94
501	421	55.00	25.00	0.00	3.73	0.27	3.46
505	421	55.00	29.00	0.00	4.28	0.31	3.97
509	421	55.00	33.00	0.00	4.83	0.35	4.48
513	421	55.00	37.00	0.00	5.38	0.39	4.99
517	421	55.00	41.00	0.00	5.93	0.43	5.50
521	421	55.00	45.00	0.00	6.49	0.47	6.02
525	421	55.00	49.00	0.00	7.04	0.51	6.53
529	421	55.00	53.00	0.00	7.59	0.55	7.04
533	421	55.00	57.00	0.00	8.14	0.59	7.55
537	421	55.00	61.00	0.00	8.69	0.63	8.06
541	421	55.00	65.00	0.00	9.25	0.67	8.58
545	421	55.00	69.00	0.00	9.80	0.71	9.09
549	421	55.00	73.00	0.00	10.35	0.75	9.60
553	421	55.00	77.00	0.00	10.90	0.79	10.11

# Monthly table

# Table letter J

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
557	421	55.00	81.00	0.00	11.45	0.83	10.62
561	421	55.00	85.00	0.00	12.01	0.87	11.14
565	421	55.00	89.00	0.00	12.56	0.91	11.65
569	421	55.00	93.00	0.00	13.11	0.95	12.16
573	421	55.00	97.00	0.00	13.66	0.99	12.67
577	421	55.00	101.00	0.00	14.21	1.03	13.18
581	421	55.00	105.00	0.00	14.77	1.07	13.70
585	421	55.00	109.00	0.00	15.32	1.11	14.21
589	421	55.00	113.00	0.00	15.87	1.15	14.72
593	421	55.00	117.00	0.00	16.42	1.19	15.23
597	421	55.00	121.00	0.00	16.97	1.23	15.74
601	421	55.00	125.00	0.00	17.53	1.27	16.26
605	421	55.00	129.00	0.00	18.08	1.31	16.77
609	421	55.00	133.00	0.00	18.63	1.35	17.28
613	421	55.00	137.00	0.00	19.18	1.39	17.79
617	421	55.00	141.00	0.00	19.73	1.43	18.30
621	421	55.00	145.00	0.00	20.29	1.47	18.82
625	421	55.00	149.00	0.00	20.84	1.51	19.33
629	421	55.00	153.00	0.00	21.39	1.55	19.84
633	421	55.00	157.00	0.00	21.94	1.59	20.35
637	421	55.00	161.00	0.00	22.49	1.63	20.86
641	421	55.00	165.00	0.00	23.05	1.67	21.38
645	421	55.00	169.00	0.00	23.60	1.71	21.89
649	421	55.00	173.00	0.00	24.15	1.75	22.40
653	421	55.00	177.00	0.00	24.70	1.79	22.91
657	421	55.00	181.00	0.00	25.25	1.83	23.42
661	421	55.00	185.00	0.00	25.81	1.87	23.94
665	421	55.00	189.00	0.00	26.36	1.91	24.45
669	421	55.00	193.00	0.00	26.91	1.95	24.96
673	421	55.00	197.00	0.00	27.46	1.99	25.47
677	421	55.00	201.00	0.00	28.01	2.03	25.98
681	421	55.00	205.00	0.00	28.57	2.07	26.50
685	421	55.00	209.00	0.00	29.12	2.11	27.01
689	421	55.00	213.00	0.00	29.67	2.15	27.52
693	421	55.00	217.00	0.00	30.22	2.19	28.03
697	421	55.00	221.00	0.00	30.77	2.23	28.54
701	421	55.00	225.00	0.00	31.33	2.27	29.06
705	421	55.00	229.00	0.00	31.88	2.31	29.57
709	421	55.00	233.00	0.00	32.43	2.35	30.08
713	421	55.00	237.00	0.00	32.98	2.39	30.59
717	421	55.00	241.00	0.00	33.53	2.43	31.10
721	421	55.00	245.00	0.00	34.09	2.47	31.62
725	421	55.00	249.00	0.00	34.64	2.51	32.13
729	421	55.00	253.00	0.00	35.19	2.55	32.64
733	421	55.00	257.00	0.00	35.74	2.59	33.15
737	421	55.00	261.00	0.00	36.29	2.63	33.66
741	421	55.00	265.00	0.00	36.85	2.67	34.18
745	421	55.00	269.00	0.00	37.40	2.71	34.69
749	421	55.00	273.00	0.00	37.95	2.75	35.20
753	421	55.00	277.00	0.00	38.50	2.79	35.71
757	421	55.00	281.00	0.00	39.05	2.83	36.22
761	421	55.00	285.00	0.00	39.61	2.87	36.74
765	421	55.00	289.00	0.00	40.16	2.91	37.25
769	421	55.00	293.00	0.00	40.71	2.95	37.76
773	421	55.00	297.00	0.00	41.26	2.99	38.27

**Table letter J**

**Monthly table**

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
777	421	55.00	301.00	0.00	41.81	3.03	38.78
781	421	55.00	305.00	0.00	42.37	3.07	39.30
785	421	55.00	309.00	0.00	42.92	3.11	39.81
789	421	55.00	313.00	0.00	43.47	3.15	40.32
793	421	55.00	317.00	0.00	44.02	3.19	40.83
797	421	55.00	321.00	0.00	44.57	3.23	41.34
801	421	55.00	325.00	0.00	45.13	3.27	41.86
805	421	55.00	329.00	0.00	45.68	3.31	42.37
809	421	55.00	333.00	0.00	46.23	3.35	42.88
813	421	55.00	337.00	0.00	46.78	3.39	43.39
817	421	55.00	341.00	0.00	47.33	3.43	43.90
821	421	55.00	345.00	0.00	47.89	3.47	44.42
825	421	55.00	349.00	0.00	48.44	3.51	44.93
829	421	55.00	353.00	0.00	48.99	3.55	45.44
833	421	55.00	357.00	0.00	49.54	3.59	45.95
837	421	55.00	361.00	0.00	50.09	3.63	46.46
841	421	55.00	365.00	0.00	50.65	3.67	46.98
845	421	55.00	369.00	0.00	51.20	3.71	47.49
849	421	55.00	373.00	0.00	51.75	3.75	48.00
853	421	55.00	377.00	0.00	52.30	3.79	48.51
857	421	55.00	381.00	0.00	52.85	3.83	49.02
861	421	55.00	385.00	0.00	53.41	3.87	49.54
865	421	55.00	389.00	0.00	53.96	3.91	50.05
869	421	55.00	393.00	0.00	54.51	3.95	50.56
873	421	55.00	397.00	0.00	55.06	3.99	51.07
877	421	55.00	401.00	0.00	55.61	4.03	51.58
881	421	55.00	405.00	0.00	56.17	4.07	52.10
885	421	55.00	409.00	0.00	56.72	4.11	52.61
889	421	55.00	413.00	0.00	57.27	4.15	53.12
893	421	55.00	417.00	0.00	57.82	4.19	53.63
897	421	55.00	421.00	0.00	58.37	4.23	54.14
901	421	55.00	425.00	0.00	58.93	4.27	54.66
905	421	55.00	429.00	0.00	59.48	4.31	55.17
909	421	55.00	433.00	0.00	60.03	4.35	55.68
913	421	55.00	437.00	0.00	60.58	4.39	56.19
917	421	55.00	441.00	0.00	61.13	4.43	56.70
921	421	55.00	445.00	0.00	61.69	4.47	57.22
925	421	55.00	449.00	0.00	62.24	4.51	57.73
929	421	55.00	453.00	0.00	62.79	4.55	58.24
933	421	55.00	457.00	0.00	63.34	4.59	58.75
937	421	55.00	461.00	0.00	63.89	4.63	59.26
941	421	55.00	465.00	0.00	64.45	4.67	59.78
945	421	55.00	469.00	0.00	65.00	4.71	60.29
949	421	55.00	473.00	0.00	65.55	4.75	60.80
953	421	55.00	477.00	0.00	66.10	4.79	61.31
957	421	55.00	481.00	0.00	66.65	4.83	61.82
961	421	55.00	485.00	0.00	67.21	4.87	62.34
965	421	55.00	489.00	0.00	67.76	4.91	62.85
969	421	55.00	493.00	0.00	68.31	4.95	63.36
973	421	55.00	497.00	0.00	68.86	4.99	63.87
977	421	55.00	501.00	0.00	69.41	5.03	64.38
981	421	55.00	505.00	0.00	69.97	5.07	64.90
985	421	55.00	509.00	0.00	70.52	5.11	65.41
989	421	55.00	513.00	0.00	71.07	5.15	65.92
993	421	55.00	517.00	0.00	71.62	5.19	66.43

Monthly table

Table letter J

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
997	421	55.00	521.00	0.00	72.17	5.23	66.94
1001	421	55.00	525.00	0.00	72.73	5.27	67.46
1005	421	55.00	529.00	0.00	73.28	5.31	67.97
1009	421	55.00	533.00	0.00	73.83	5.35	68.48
1013	421	55.00	537.00	0.00	74.38	5.39	68.99
1017	421	55.00	541.00	0.00	74.93	5.43	69.50
1021	421	55.00	545.00	0.00	75.49	5.47	70.02
1025	421	55.00	549.00	0.00	76.04	5.51	70.53
1029	421	55.00	553.00	0.00	76.59	5.55	71.04
1033	421	55.00	557.00	0.00	77.14	5.59	71.55
1037	421	55.00	561.00	0.00	77.69	5.63	72.06
1041	421	55.00	565.00	0.00	78.25	5.67	72.58
1045	421	55.00	569.00	0.00	78.80	5.71	73.09
1049	421	55.00	573.00	0.00	79.35	5.75	73.60
1053	421	55.00	577.00	0.00	79.90	5.79	74.11
1057	421	55.00	581.00	0.00	80.45	5.83	74.62
1061	421	55.00	585.00	0.00	81.01	5.87	75.14
1065	421	55.00	589.00	0.00	81.56	5.91	75.65
1069	421	55.00	593.00	0.00	82.11	5.95	76.16
1073	421	55.00	597.00	0.00	82.66	5.99	76.67
1077	421	55.00	601.00	0.00	83.21	6.03	77.18
1081	421	55.00	605.00	0.00	83.77	6.07	77.70
1085	421	55.00	609.00	0.00	84.32	6.11	78.21
1089	421	55.00	613.00	0.00	84.87	6.15	78.72
1093	421	55.00	617.00	0.00	85.42	6.19	79.23
1097	421	55.00	621.00	0.00	85.97	6.23	79.74
1101	421	55.00	625.00	0.00	86.53	6.27	80.26
1105	421	55.00	629.00	0.00	87.08	6.31	80.77
1109	421	55.00	633.00	0.00	87.63	6.35	81.28
1113	421	55.00	637.00	0.00	88.18	6.39	81.79
1117	421	55.00	641.00	0.00	88.73	6.43	82.30
1121	421	55.00	645.00	0.00	89.29	6.47	82.82
1125	421	55.00	649.00	0.00	89.84	6.51	83.33
1129	421	55.00	653.00	0.00	90.39	6.55	83.84
1133	421	55.00	657.00	0.00	90.94	6.59	84.35
1137	421	55.00	661.00	0.00	91.49	6.63	84.86
1141	421	55.00	665.00	0.00	92.05	6.67	85.38
1145	421	55.00	669.00	0.00	92.60	6.71	85.89
1149	421	55.00	673.00	0.00	93.15	6.75	86.40
1153	421	55.00	677.00	0.00	93.70	6.79	86.91
1157	421	55.00	681.00	0.00	94.25	6.83	87.42
1161	421	55.00	685.00	0.00	94.81	6.87	87.94
1165	421	55.00	689.00	0.00	95.36	6.91	88.45
1169	421	55.00	693.00	0.00	95.91	6.95	88.96
1173	421	55.00	697.00	0.00	96.46	6.99	89.47
1177	421	55.00	701.00	0.00	97.01	7.03	89.98
1181	421	55.00	705.00	0.00	97.57	7.07	90.50
1185	421	55.00	709.00	0.00	98.12	7.11	91.01
1189	421	55.00	713.00	0.00	98.67	7.15	91.52
1193	421	55.00	717.00	0.00	99.22	7.19	92.03
1197	421	55.00	721.00	0.00	99.77	7.23	92.54
1201	421	55.00	725.00	0.00	100.33	7.27	93.06
1205	421	55.00	729.00	0.00	100.88	7.31	93.57
1209	421	55.00	733.00	0.00	101.43	7.35	94.08
1213	421	55.00	737.00	0.00	101.98	7.39	94.59

## Table letter J

## Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme 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 UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1217	421	55.00	741.00	0.00	102.53	7.43	95.10
1221	421	55.00	745.00	0.00	103.09	7.47	95.62
1225	421	55.00	749.00	0.00	103.64	7.51	96.13
1229	421	55.00	753.00	0.00	104.19	7.55	96.64
1233	421	55.00	757.00	0.00	104.74	7.59	97.15
1237	421	55.00	761.00	0.00	105.29	7.63	97.66

If your employee earns more than £1237 a month, tell your HM Revenue & Customs office.





## Further help and guidance

Further help and guidance for employers is available from the following sources.

### The Internet

Go to [www.hmrc.gov.uk/payee](http://www.hmrc.gov.uk/payee) in the 'PAYE for employers' section where you'll find:

- a 'Getting started with PAYE' section for new employers
- advice on setting up and operating your payroll
- step-by-step guidance on filing your Employer Annual Return
- links to key PAYE forms, tools and publications.

### Online services

For information about our online services go to [www.hmrc.gov.uk/online](http://www.hmrc.gov.uk/online)

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

- email [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)
- phone **0845 60 55 999** open 8.00am to 8.00pm seven days a week.

### Your Employer CD-ROM

#### Your CD-ROM has:

- most of the forms and guidance you will need to run your payroll throughout the year
- a P11 Calculator that will work out and record your employees' tax, NICs and Student Loan deductions every payday with a linked P32 *Employer Payment Record* 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.

#### Employer Annual Return

Almost all employers are required to file their 2009-10 Employer Annual Return (P35 and P14s) online.

If you have used the P11 Calculator for all your employees during the year and have nine or less employees at 5 April you can send us your Employer Annual Return online direct from your Employer CD-ROM.

#### Starter and leaver information

You can also send starter and leaver information P45(Part 1), P45(Part 3), P46 and P46(Expat) online using the CD-ROM.

#### There is also:

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

### Your HM Revenue & Customs (HMRC) office

Your own HMRC office can also help you if you have a query about your PAYE scheme. All our office contact details are on our website, go to

[www.hmrc.gov.uk/local/employers/index.htm](http://www.hmrc.gov.uk/local/employers/index.htm)

Please tell us your employer reference which you will find on correspondence from your HMRC office.

### 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(2010) *Employer Further Guide to PAYE and NICs*
- CWG5(2010) *Class1A NICs on benefits in kind*
- 480(2010) *Expenses and benefits - A tax guide*
- 490 *Employee travel - A tax and NICs guide for employers.*

You can view, download or order most of the helpbooks, booklets and other guidance from:

- our website go to [www.hmrc.gov.uk/employers/emp-form.htm](http://www.hmrc.gov.uk/employers/emp-form.htm) or
- your Employer CD-ROM.

Or you can order copies from the Employer Orderline by phoning **08457 646 646**.

### Yr laith Gymraeg

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

### Business Link

As an employer you will have wider issues to consider such as health and safety, working time and time off and so on. Business Link, managed by the Small Business Service, provides a wide range of information and various tools to help you.

For more information:

- go to [www.businesslink.gov.uk](http://www.businesslink.gov.uk)
- phone **0845 600 9006**, 8.30am to 5.30pm Monday to Friday.

