HM Revenue & Customs

Employee only contributions for employers or employees authorised to pay their own contributions

National Insurance Contributions Tables

Use from
6 April 2010 to 5 April 2011 inclusive

CA40

Help and guidance

Help and guidance is available from the following sources.

The Internet

Go to our website at **www.hmrc.gov.uk/paye**

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**
- 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** 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.

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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.

Save money - avoid errors

Do it online

Starting with the 2009–10 tax year, almost all employers are required to file their Employer Annual Return (P35 and P14s) online. The 2009–10 return must be filed no later than 19 May 2010. There are very few exceptions. For further information about exceptions:

- go to **www.hmrc.gov.uk/paye/payroll/year-end/paper-filing.htm**, or
- see the Employer helpbook E10(2010) Finishing the tax year to 5 April 2010 which is available on your Employer CD-ROM or from the Employer Orderline
  — phone **08457 646 646**
  — fax **08702 406 406**

For further information about online filing go to **www.hmrc.gov.uk/paye/file-or-pay/fileonline/intro.htm**

Checklist to help you complete your Employer Annual Return (P35 and P14s) online

- Have you used the correct form P11?
- The form P11 must show 'Year to April 2011' in the left-hand corner.
- Have you used the correct National Insurance tables or percentage rates – are they for the current year?
- Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F.
- Have you any employees nearing State Pension age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate.

If you are an employer who is exempt from filing your Employer Annual Return online

- When completing your P14
  — P14 must show '2010–11' in the right-hand corner
  — check you have your employee's full name, National Insurance number and, where known, address and date of birth
  — check you have entered the correct category of contribution (this is usually A, B, C, D, E, F, G, J, L or S)
  — check that your addition is correct before entering the contribution amounts (both sides of P11 added up and carried forward).
- Is the information from every P14 summarised on your P35?
- Do you operate a company pension scheme that is contracted-out of the State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35.
- Reminder – if the contribution category is F, G or S, mariners' equivalent or Stakeholder Pension, don't forget to show the relevant Scheme Contracted-out Number on the P14.

What to do if your employee's circumstances change

Make sure your staff know they must tell you, and HM Revenue & Customs National Insurance Contributions Office, of any change in circumstances. For example, change of address, change of name and particularly divorce if they pay category B, E or G contributions.

Software

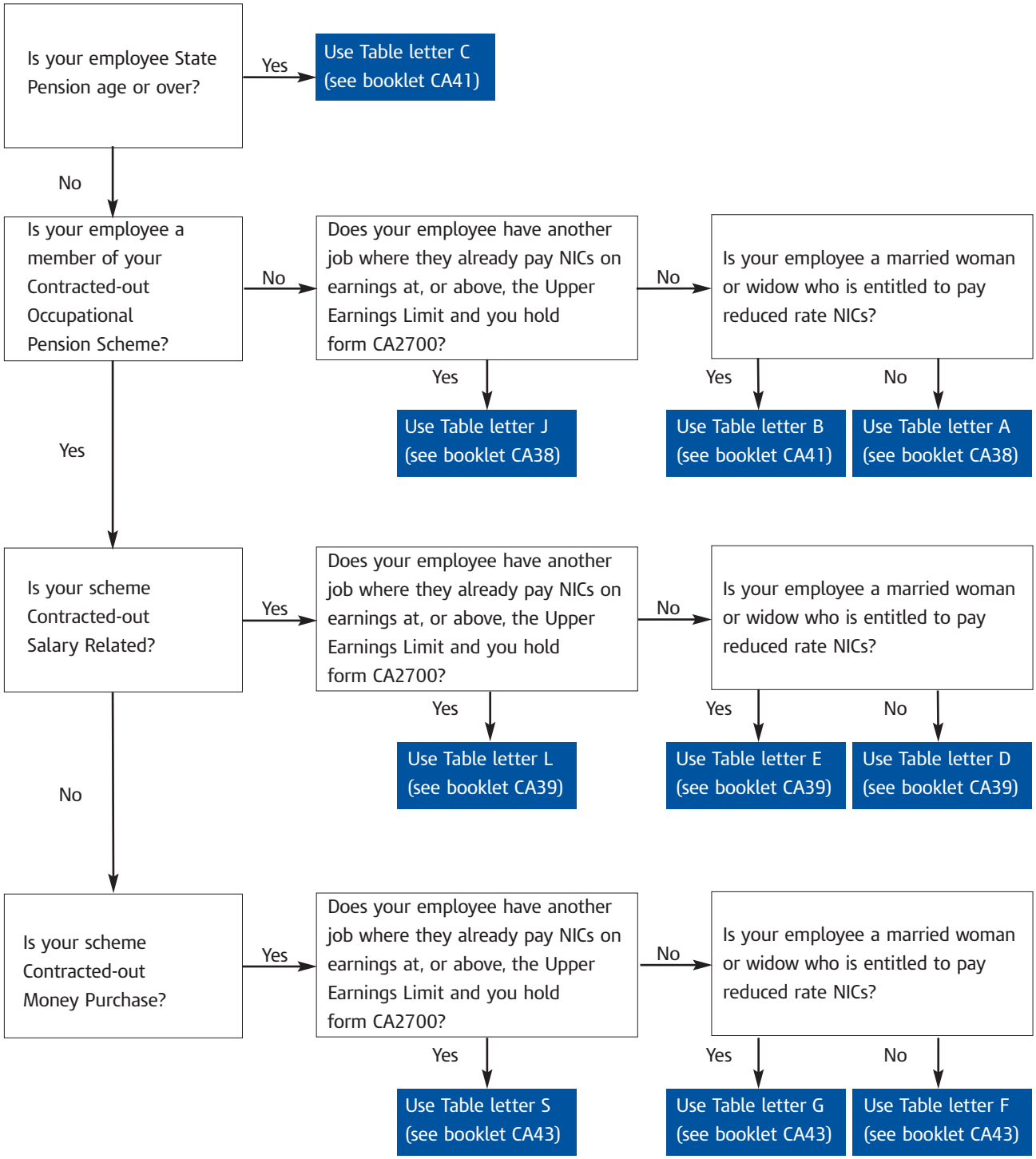
Has your software been upgraded for 2010–11?

Which National Insurance tables to use

You must use the correct tables in calculating the NICs due on your employee's earnings

Check you are using the tables for 2010–11.

If your employee is under 16 years of age there is no NICs liability.



If you employ mariners, booklet CA42 gives details of category letters, rates and limits to use.

Important – please note

NICs Tables are renewed every tax year. These can be requested from the Employer Orderline on **0845 7 646 646**.

Check you are using the Tables for 2010–11. You must use the correct tables when working out the NICs due on your employee's earnings.

Layout of these tables

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£97 weekly or £421 monthly). This is because NIC liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) (£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.

The employee and the employer pay NICs at the appropriate main percentage rate(s) on earnings between the ET and the Upper Earnings Limit (UEL).

Employers and their employees who are members of contracted-out occupational pension schemes pay NICs at the reduced, contracted-out rate up to the Upper Accrual Point (UAP) (£770 weekly or £3,337 monthly). They then pay NICs at the higher, standard rate on the employee's earnings between the UAP and UEL.

Employers and their employees who are not contracted-out continue to pay NICs at the appropriate main percentage rate up to the UEL.

The last earnings figure in each table is the UEL (£844 weekly or £3,656 monthly). This is because employee's contributions are due only at a rate of 1% on earnings above the UEL. The employer pays contributions at the rate of 12.8% on earnings above the UEL.

The figures in the left-hand column of each table show steps between the LEL and the UEL. The NIC liability for each step, with the exception of the LEL, ET, UAP and UEL, is worked out at the mid-point of the steps. Therefore, you may pay slightly more or less than if you used the exact percentage method to work out the NICs due.

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

Where the employee's total earnings exceed the UEL, see page 66.

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

Using these tables to work out NICs

Introduction

Only use these tables if you are:

- authorised to pay your own NICs, and
- in not contracted-out employment.

If you are responsible for paying your own contributions, we advise you to get a copy of the Employer helpbooks for details about recording and paying NICs.
You can get a copy from your nearest HM Revenue & Customs office.

Are you using the correct tables?

Only use these tables between **6 April 2010** and **5 April 2011** (the 2010–11 tax year).

Which table to use

The two different sets of tables under letters A and B each contain two tables for:

- weekly pay intervals, and
- monthly pay intervals.

Table letter A

Use this table if you:

- are male and aged 16 or over, and under State Pension age
- are female and aged 16 or over, and under State Pension age, who is not entitled to pay reduced rate contributions
- have an
  - — Appropriate Personal Pension, or
  - — Appropriate Personal Pension Stakeholder Pension.

Table letter B

Use this table if you are a married woman or widow aged 16 or over, and under State Pension age who is entitled to pay reduced rate contributions.

To use this table you must have a valid:

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

How to use these tables

- Decide which table, A or B and weekly or monthly, is the right table.
- Look up the gross pay in the left-hand column of the table. If your total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If your total earnings exceed the UEL, see page 66.
- Record the figures in each column of the table onto form P11 *Deductions Working Sheet*.

Adapting these tables for pay intervals other than weekly or monthly

- Divide your 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 P11 *Deductions Working Sheet*.

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.

Information to help you complete form P11 *Deductions Working Sheet* or substitute

If you use this table:

- enter 'A' in the space provided in the 'End of Year Summary' box on form P11
- copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P11.

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 66.

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 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 P11 *Deductions Working Sheet.*

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 forms P11 and P14					
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	0.16	0.16
112	97	13.00	2.00	0.00	0.27	0.27
113	97	13.00	3.00	0.00	0.38	0.38
114	97	13.00	4.00	0.00	0.49	0.49
115	97	13.00	5.00	0.00	0.60	0.60
116	97	13.00	6.00	0.00	0.71	0.71
117	97	13.00	7.00	0.00	0.82	0.82
118	97	13.00	8.00	0.00	0.93	0.93
119	97	13.00	9.00	0.00	1.04	1.04
120	97	13.00	10.00	0.00	1.15	1.15
121	97	13.00	11.00	0.00	1.26	1.26
122	97	13.00	12.00	0.00	1.37	1.37
123	97	13.00	13.00	0.00	1.48	1.48
124	97	13.00	14.00	0.00	1.59	1.59
125	97	13.00	15.00	0.00	1.70	1.70
126	97	13.00	16.00	0.00	1.81	1.81
127	97	13.00	17.00	0.00	1.92	1.92
128	97	13.00	18.00	0.00	2.03	2.03
129	97	13.00	19.00	0.00	2.14	2.14
130	97	13.00	20.00	0.00	2.25	2.25
131	97	13.00	21.00	0.00	2.36	2.36

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

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
132	97	13.00	22.00	0.00	2.47	2.47
133	97	13.00	23.00	0.00	2.58	2.58
134	97	13.00	24.00	0.00	2.69	2.69
135	97	13.00	25.00	0.00	2.80	2.80
136	97	13.00	26.00	0.00	2.91	2.91
137	97	13.00	27.00	0.00	3.02	3.02
138	97	13.00	28.00	0.00	3.13	3.13
139	97	13.00	29.00	0.00	3.24	3.24
140	97	13.00	30.00	0.00	3.35	3.35
141	97	13.00	31.00	0.00	3.46	3.46
142	97	13.00	32.00	0.00	3.57	3.57
143	97	13.00	33.00	0.00	3.68	3.68
144	97	13.00	34.00	0.00	3.79	3.79
145	97	13.00	35.00	0.00	3.90	3.90
146	97	13.00	36.00	0.00	4.01	4.01
147	97	13.00	37.00	0.00	4.12	4.12
148	97	13.00	38.00	0.00	4.23	4.23
149	97	13.00	39.00	0.00	4.34	4.34
150	97	13.00	40.00	0.00	4.45	4.45
151	97	13.00	41.00	0.00	4.56	4.56
152	97	13.00	42.00	0.00	4.67	4.67
153	97	13.00	43.00	0.00	4.78	4.78
154	97	13.00	44.00	0.00	4.89	4.89
155	97	13.00	45.00	0.00	5.00	5.00
156	97	13.00	46.00	0.00	5.11	5.11
157	97	13.00	47.00	0.00	5.22	5.22
158	97	13.00	48.00	0.00	5.33	5.33
159	97	13.00	49.00	0.00	5.44	5.44
160	97	13.00	50.00	0.00	5.55	5.55
161	97	13.00	51.00	0.00	5.66	5.66
162	97	13.00	52.00	0.00	5.77	5.77
163	97	13.00	53.00	0.00	5.88	5.88
164	97	13.00	54.00	0.00	5.99	5.99
165	97	13.00	55.00	0.00	6.10	6.10
166	97	13.00	56.00	0.00	6.21	6.21
167	97	13.00	57.00	0.00	6.32	6.32
168	97	13.00	58.00	0.00	6.43	6.43
169	97	13.00	59.00	0.00	6.54	6.54
170	97	13.00	60.00	0.00	6.65	6.65
171	97	13.00	61.00	0.00	6.76	6.76
172	97	13.00	62.00	0.00	6.87	6.87
173	97	13.00	63.00	0.00	6.98	6.98
174	97	13.00	64.00	0.00	7.09	7.09
175	97	13.00	65.00	0.00	7.20	7.20
176	97	13.00	66.00	0.00	7.31	7.31
177	97	13.00	67.00	0.00	7.42	7.42
178	97	13.00	68.00	0.00	7.53	7.53
179	97	13.00	69.00	0.00	7.64	7.64
180	97	13.00	70.00	0.00	7.75	7.75
181	97	13.00	71.00	0.00	7.86	7.86
182	97	13.00	72.00	0.00	7.97	7.97
183	97	13.00	73.00	0.00	8.08	8.08
184	97	13.00	74.00	0.00	8.19	8.19
185	97	13.00	75.00	0.00	8.30	8.30
186	97	13.00	76.00	0.00	8.41	8.41

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
187	97	13.00	77.00	0.00	8.52	8.52
188	97	13.00	78.00	0.00	8.63	8.63
189	97	13.00	79.00	0.00	8.74	8.74
190	97	13.00	80.00	0.00	8.85	8.85
191	97	13.00	81.00	0.00	8.96	8.96
192	97	13.00	82.00	0.00	9.07	9.07
193	97	13.00	83.00	0.00	9.18	9.18
194	97	13.00	84.00	0.00	9.29	9.29
195	97	13.00	85.00	0.00	9.40	9.40
196	97	13.00	86.00	0.00	9.51	9.51
197	97	13.00	87.00	0.00	9.62	9.62
198	97	13.00	88.00	0.00	9.73	9.73
199	97	13.00	89.00	0.00	9.84	9.84
200	97	13.00	90.00	0.00	9.95	9.95
201	97	13.00	91.00	0.00	10.06	10.06
202	97	13.00	92.00	0.00	10.17	10.17
203	97	13.00	93.00	0.00	10.28	10.28
204	97	13.00	94.00	0.00	10.39	10.39
205	97	13.00	95.00	0.00	10.50	10.50
206	97	13.00	96.00	0.00	10.61	10.61
207	97	13.00	97.00	0.00	10.72	10.72
208	97	13.00	98.00	0.00	10.83	10.83
209	97	13.00	99.00	0.00	10.94	10.94
210	97	13.00	100.00	0.00	11.05	11.05
211	97	13.00	101.00	0.00	11.16	11.16
212	97	13.00	102.00	0.00	11.27	11.27
213	97	13.00	103.00	0.00	11.38	11.38
214	97	13.00	104.00	0.00	11.49	11.49
215	97	13.00	105.00	0.00	11.60	11.60
216	97	13.00	106.00	0.00	11.71	11.71
217	97	13.00	107.00	0.00	11.82	11.82
218	97	13.00	108.00	0.00	11.93	11.93
219	97	13.00	109.00	0.00	12.04	12.04
220	97	13.00	110.00	0.00	12.15	12.15
221	97	13.00	111.00	0.00	12.26	12.26
222	97	13.00	112.00	0.00	12.37	12.37
223	97	13.00	113.00	0.00	12.48	12.48
224	97	13.00	114.00	0.00	12.59	12.59
225	97	13.00	115.00	0.00	12.70	12.70
226	97	13.00	116.00	0.00	12.81	12.81
227	97	13.00	117.00	0.00	12.92	12.92
228	97	13.00	118.00	0.00	13.03	13.03
229	97	13.00	119.00	0.00	13.14	13.14
230	97	13.00	120.00	0.00	13.25	13.25
231	97	13.00	121.00	0.00	13.36	13.36
232	97	13.00	122.00	0.00	13.47	13.47
233	97	13.00	123.00	0.00	13.58	13.58
234	97	13.00	124.00	0.00	13.69	13.69
235	97	13.00	125.00	0.00	13.80	13.80
236	97	13.00	126.00	0.00	13.91	13.91
237	97	13.00	127.00	0.00	14.02	14.02
238	97	13.00	128.00	0.00	14.13	14.13
239	97	13.00	129.00	0.00	14.24	14.24
240	97	13.00	130.00	0.00	14.35	14.35
241	97	13.00	131.00	0.00	14.46	14.46

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
242	97	13.00	132.00	0.00	14.57	14.57
243	97	13.00	133.00	0.00	14.68	14.68
244	97	13.00	134.00	0.00	14.79	14.79
245	97	13.00	135.00	0.00	14.90	14.90
246	97	13.00	136.00	0.00	15.01	15.01
247	97	13.00	137.00	0.00	15.12	15.12
248	97	13.00	138.00	0.00	15.23	15.23
249	97	13.00	139.00	0.00	15.34	15.34
250	97	13.00	140.00	0.00	15.45	15.45
251	97	13.00	141.00	0.00	15.56	15.56
252	97	13.00	142.00	0.00	15.67	15.67
253	97	13.00	143.00	0.00	15.78	15.78
254	97	13.00	144.00	0.00	15.89	15.89
255	97	13.00	145.00	0.00	16.00	16.00
256	97	13.00	146.00	0.00	16.11	16.11
257	97	13.00	147.00	0.00	16.22	16.22
258	97	13.00	148.00	0.00	16.33	16.33
259	97	13.00	149.00	0.00	16.44	16.44
260	97	13.00	150.00	0.00	16.55	16.55
261	97	13.00	151.00	0.00	16.66	16.66
262	97	13.00	152.00	0.00	16.77	16.77
263	97	13.00	153.00	0.00	16.88	16.88
264	97	13.00	154.00	0.00	16.99	16.99
265	97	13.00	155.00	0.00	17.10	17.10
266	97	13.00	156.00	0.00	17.21	17.21
267	97	13.00	157.00	0.00	17.32	17.32
268	97	13.00	158.00	0.00	17.43	17.43
269	97	13.00	159.00	0.00	17.54	17.54
270	97	13.00	160.00	0.00	17.65	17.65
271	97	13.00	161.00	0.00	17.76	17.76
272	97	13.00	162.00	0.00	17.87	17.87
273	97	13.00	163.00	0.00	17.98	17.98
274	97	13.00	164.00	0.00	18.09	18.09
275	97	13.00	165.00	0.00	18.20	18.20
276	97	13.00	166.00	0.00	18.31	18.31
277	97	13.00	167.00	0.00	18.42	18.42
278	97	13.00	168.00	0.00	18.53	18.53
279	97	13.00	169.00	0.00	18.64	18.64
280	97	13.00	170.00	0.00	18.75	18.75
281	97	13.00	171.00	0.00	18.86	18.86
282	97	13.00	172.00	0.00	18.97	18.97
283	97	13.00	173.00	0.00	19.08	19.08
284	97	13.00	174.00	0.00	19.19	19.19
285	97	13.00	175.00	0.00	19.30	19.30
286	97	13.00	176.00	0.00	19.41	19.41
287	97	13.00	177.00	0.00	19.52	19.52
288	97	13.00	178.00	0.00	19.63	19.63
289	97	13.00	179.00	0.00	19.74	19.74
290	97	13.00	180.00	0.00	19.85	19.85
291	97	13.00	181.00	0.00	19.96	19.96
292	97	13.00	182.00	0.00	20.07	20.07
293	97	13.00	183.00	0.00	20.18	20.18
294	97	13.00	184.00	0.00	20.29	20.29
295	97	13.00	185.00	0.00	20.40	20.40
296	97	13.00	186.00	0.00	20.51	20.51

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
297	97	13.00	187.00	0.00	20.62	20.62
298	97	13.00	188.00	0.00	20.73	20.73
299	97	13.00	189.00	0.00	20.84	20.84
300	97	13.00	190.00	0.00	20.95	20.95
301	97	13.00	191.00	0.00	21.06	21.06
302	97	13.00	192.00	0.00	21.17	21.17
303	97	13.00	193.00	0.00	21.28	21.28
304	97	13.00	194.00	0.00	21.39	21.39
305	97	13.00	195.00	0.00	21.50	21.50
306	97	13.00	196.00	0.00	21.61	21.61
307	97	13.00	197.00	0.00	21.72	21.72
308	97	13.00	198.00	0.00	21.83	21.83
309	97	13.00	199.00	0.00	21.94	21.94
310	97	13.00	200.00	0.00	22.05	22.05
311	97	13.00	201.00	0.00	22.16	22.16
312	97	13.00	202.00	0.00	22.27	22.27
313	97	13.00	203.00	0.00	22.38	22.38
314	97	13.00	204.00	0.00	22.49	22.49
315	97	13.00	205.00	0.00	22.60	22.60
316	97	13.00	206.00	0.00	22.71	22.71
317	97	13.00	207.00	0.00	22.82	22.82
318	97	13.00	208.00	0.00	22.93	22.93
319	97	13.00	209.00	0.00	23.04	23.04
320	97	13.00	210.00	0.00	23.15	23.15
321	97	13.00	211.00	0.00	23.26	23.26
322	97	13.00	212.00	0.00	23.37	23.37
323	97	13.00	213.00	0.00	23.48	23.48
324	97	13.00	214.00	0.00	23.59	23.59
325	97	13.00	215.00	0.00	23.70	23.70
326	97	13.00	216.00	0.00	23.81	23.81
327	97	13.00	217.00	0.00	23.92	23.92
328	97	13.00	218.00	0.00	24.03	24.03
329	97	13.00	219.00	0.00	24.14	24.14
330	97	13.00	220.00	0.00	24.25	24.25
331	97	13.00	221.00	0.00	24.36	24.36
332	97	13.00	222.00	0.00	24.47	24.47
333	97	13.00	223.00	0.00	24.58	24.58
334	97	13.00	224.00	0.00	24.69	24.69
335	97	13.00	225.00	0.00	24.80	24.80
336	97	13.00	226.00	0.00	24.91	24.91
337	97	13.00	227.00	0.00	25.02	25.02
338	97	13.00	228.00	0.00	25.13	25.13
339	97	13.00	229.00	0.00	25.24	25.24
340	97	13.00	230.00	0.00	25.35	25.35
341	97	13.00	231.00	0.00	25.46	25.46
342	97	13.00	232.00	0.00	25.57	25.57
343	97	13.00	233.00	0.00	25.68	25.68
344	97	13.00	234.00	0.00	25.79	25.79
345	97	13.00	235.00	0.00	25.90	25.90
346	97	13.00	236.00	0.00	26.01	26.01
347	97	13.00	237.00	0.00	26.12	26.12
348	97	13.00	238.00	0.00	26.23	26.23
349	97	13.00	239.00	0.00	26.34	26.34
350	97	13.00	240.00	0.00	26.45	26.45
351	97	13.00	241.00	0.00	26.56	26.56

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
352	97	13.00	242.00	0.00	26.67	26.67
353	97	13.00	243.00	0.00	26.78	26.78
354	97	13.00	244.00	0.00	26.89	26.89
355	97	13.00	245.00	0.00	27.00	27.00
356	97	13.00	246.00	0.00	27.11	27.11
357	97	13.00	247.00	0.00	27.22	27.22
358	97	13.00	248.00	0.00	27.33	27.33
359	97	13.00	249.00	0.00	27.44	27.44
360	97	13.00	250.00	0.00	27.55	27.55
361	97	13.00	251.00	0.00	27.66	27.66
362	97	13.00	252.00	0.00	27.77	27.77
363	97	13.00	253.00	0.00	27.88	27.88
364	97	13.00	254.00	0.00	27.99	27.99
365	97	13.00	255.00	0.00	28.10	28.10
366	97	13.00	256.00	0.00	28.21	28.21
367	97	13.00	257.00	0.00	28.32	28.32
368	97	13.00	258.00	0.00	28.43	28.43
369	97	13.00	259.00	0.00	28.54	28.54
370	97	13.00	260.00	0.00	28.65	28.65
371	97	13.00	261.00	0.00	28.76	28.76
372	97	13.00	262.00	0.00	28.87	28.87
373	97	13.00	263.00	0.00	28.98	28.98
374	97	13.00	264.00	0.00	29.09	29.09
375	97	13.00	265.00	0.00	29.20	29.20
376	97	13.00	266.00	0.00	29.31	29.31
377	97	13.00	267.00	0.00	29.42	29.42
378	97	13.00	268.00	0.00	29.53	29.53
379	97	13.00	269.00	0.00	29.64	29.64
380	97	13.00	270.00	0.00	29.75	29.75
381	97	13.00	271.00	0.00	29.86	29.86
382	97	13.00	272.00	0.00	29.97	29.97
383	97	13.00	273.00	0.00	30.08	30.08
384	97	13.00	274.00	0.00	30.19	30.19
385	97	13.00	275.00	0.00	30.30	30.30
386	97	13.00	276.00	0.00	30.41	30.41
387	97	13.00	277.00	0.00	30.52	30.52
388	97	13.00	278.00	0.00	30.63	30.63
389	97	13.00	279.00	0.00	30.74	30.74
390	97	13.00	280.00	0.00	30.85	30.85
391	97	13.00	281.00	0.00	30.96	30.96
392	97	13.00	282.00	0.00	31.07	31.07
393	97	13.00	283.00	0.00	31.18	31.18
394	97	13.00	284.00	0.00	31.29	31.29
395	97	13.00	285.00	0.00	31.40	31.40
396	97	13.00	286.00	0.00	31.51	31.51
397	97	13.00	287.00	0.00	31.62	31.62
398	97	13.00	288.00	0.00	31.73	31.73
399	97	13.00	289.00	0.00	31.84	31.84
400	97	13.00	290.00	0.00	31.95	31.95
401	97	13.00	291.00	0.00	32.06	32.06
402	97	13.00	292.00	0.00	32.17	32.17
403	97	13.00	293.00	0.00	32.28	32.28
404	97	13.00	294.00	0.00	32.39	32.39
405	97	13.00	295.00	0.00	32.50	32.50
406	97	13.00	296.00	0.00	32.61	32.61

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
407	97	13.00	297.00	0.00	32.72	32.72
408	97	13.00	298.00	0.00	32.83	32.83
409	97	13.00	299.00	0.00	32.94	32.94
410	97	13.00	300.00	0.00	33.05	33.05
411	97	13.00	301.00	0.00	33.16	33.16
412	97	13.00	302.00	0.00	33.27	33.27
413	97	13.00	303.00	0.00	33.38	33.38
414	97	13.00	304.00	0.00	33.49	33.49
415	97	13.00	305.00	0.00	33.60	33.60
416	97	13.00	306.00	0.00	33.71	33.71
417	97	13.00	307.00	0.00	33.82	33.82
418	97	13.00	308.00	0.00	33.93	33.93
419	97	13.00	309.00	0.00	34.04	34.04
420	97	13.00	310.00	0.00	34.15	34.15
421	97	13.00	311.00	0.00	34.26	34.26
422	97	13.00	312.00	0.00	34.37	34.37
423	97	13.00	313.00	0.00	34.48	34.48
424	97	13.00	314.00	0.00	34.59	34.59
425	97	13.00	315.00	0.00	34.70	34.70
426	97	13.00	316.00	0.00	34.81	34.81
427	97	13.00	317.00	0.00	34.92	34.92
428	97	13.00	318.00	0.00	35.03	35.03
429	97	13.00	319.00	0.00	35.14	35.14
430	97	13.00	320.00	0.00	35.25	35.25
431	97	13.00	321.00	0.00	35.36	35.36
432	97	13.00	322.00	0.00	35.47	35.47
433	97	13.00	323.00	0.00	35.58	35.58
434	97	13.00	324.00	0.00	35.69	35.69
435	97	13.00	325.00	0.00	35.80	35.80
436	97	13.00	326.00	0.00	35.91	35.91
437	97	13.00	327.00	0.00	36.02	36.02
438	97	13.00	328.00	0.00	36.13	36.13
439	97	13.00	329.00	0.00	36.24	36.24
440	97	13.00	330.00	0.00	36.35	36.35
441	97	13.00	331.00	0.00	36.46	36.46
442	97	13.00	332.00	0.00	36.57	36.57
443	97	13.00	333.00	0.00	36.68	36.68
444	97	13.00	334.00	0.00	36.79	36.79
445	97	13.00	335.00	0.00	36.90	36.90
446	97	13.00	336.00	0.00	37.01	37.01
447	97	13.00	337.00	0.00	37.12	37.12
448	97	13.00	338.00	0.00	37.23	37.23
449	97	13.00	339.00	0.00	37.34	37.34
450	97	13.00	340.00	0.00	37.45	37.45
451	97	13.00	341.00	0.00	37.56	37.56
452	97	13.00	342.00	0.00	37.67	37.67
453	97	13.00	343.00	0.00	37.78	37.78
454	97	13.00	344.00	0.00	37.89	37.89
455	97	13.00	345.00	0.00	38.00	38.00
456	97	13.00	346.00	0.00	38.11	38.11
457	97	13.00	347.00	0.00	38.22	38.22
458	97	13.00	348.00	0.00	38.33	38.33
459	97	13.00	349.00	0.00	38.44	38.44
460	97	13.00	350.00	0.00	38.55	38.55
461	97	13.00	351.00	0.00	38.66	38.66

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
462	97	13.00	352.00	0.00	38.77	38.77
463	97	13.00	353.00	0.00	38.88	38.88
464	97	13.00	354.00	0.00	38.99	38.99
465	97	13.00	355.00	0.00	39.10	39.10
466	97	13.00	356.00	0.00	39.21	39.21
467	97	13.00	357.00	0.00	39.32	39.32
468	97	13.00	358.00	0.00	39.43	39.43
469	97	13.00	359.00	0.00	39.54	39.54
470	97	13.00	360.00	0.00	39.65	39.65
471	97	13.00	361.00	0.00	39.76	39.76
472	97	13.00	362.00	0.00	39.87	39.87
473	97	13.00	363.00	0.00	39.98	39.98
474	97	13.00	364.00	0.00	40.09	40.09
475	97	13.00	365.00	0.00	40.20	40.20
476	97	13.00	366.00	0.00	40.31	40.31
477	97	13.00	367.00	0.00	40.42	40.42
478	97	13.00	368.00	0.00	40.53	40.53
479	97	13.00	369.00	0.00	40.64	40.64
480	97	13.00	370.00	0.00	40.75	40.75
481	97	13.00	371.00	0.00	40.86	40.86
482	97	13.00	372.00	0.00	40.97	40.97
483	97	13.00	373.00	0.00	41.08	41.08
484	97	13.00	374.00	0.00	41.19	41.19
485	97	13.00	375.00	0.00	41.30	41.30
486	97	13.00	376.00	0.00	41.41	41.41
487	97	13.00	377.00	0.00	41.52	41.52
488	97	13.00	378.00	0.00	41.63	41.63
489	97	13.00	379.00	0.00	41.74	41.74
490	97	13.00	380.00	0.00	41.85	41.85
491	97	13.00	381.00	0.00	41.96	41.96
492	97	13.00	382.00	0.00	42.07	42.07
493	97	13.00	383.00	0.00	42.18	42.18
494	97	13.00	384.00	0.00	42.29	42.29
495	97	13.00	385.00	0.00	42.40	42.40
496	97	13.00	386.00	0.00	42.51	42.51
497	97	13.00	387.00	0.00	42.62	42.62
498	97	13.00	388.00	0.00	42.73	42.73
499	97	13.00	389.00	0.00	42.84	42.84
500	97	13.00	390.00	0.00	42.95	42.95
501	97	13.00	391.00	0.00	43.06	43.06
502	97	13.00	392.00	0.00	43.17	43.17
503	97	13.00	393.00	0.00	43.28	43.28
504	97	13.00	394.00	0.00	43.39	43.39
505	97	13.00	395.00	0.00	43.50	43.50
506	97	13.00	396.00	0.00	43.61	43.61
507	97	13.00	397.00	0.00	43.72	43.72
508	97	13.00	398.00	0.00	43.83	43.83
509	97	13.00	399.00	0.00	43.94	43.94
510	97	13.00	400.00	0.00	44.05	44.05
511	97	13.00	401.00	0.00	44.16	44.16
512	97	13.00	402.00	0.00	44.27	44.27
513	97	13.00	403.00	0.00	44.38	44.38
514	97	13.00	404.00	0.00	44.49	44.49
515	97	13.00	405.00	0.00	44.60	44.60
516	97	13.00	406.00	0.00	44.71	44.71

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
517	97	13.00	407.00	0.00	44.82	44.82
518	97	13.00	408.00	0.00	44.93	44.93
519	97	13.00	409.00	0.00	45.04	45.04
520	97	13.00	410.00	0.00	45.15	45.15
521	97	13.00	411.00	0.00	45.26	45.26
522	97	13.00	412.00	0.00	45.37	45.37
523	97	13.00	413.00	0.00	45.48	45.48
524	97	13.00	414.00	0.00	45.59	45.59
525	97	13.00	415.00	0.00	45.70	45.70
526	97	13.00	416.00	0.00	45.81	45.81
527	97	13.00	417.00	0.00	45.92	45.92
528	97	13.00	418.00	0.00	46.03	46.03
529	97	13.00	419.00	0.00	46.14	46.14
530	97	13.00	420.00	0.00	46.25	46.25
531	97	13.00	421.00	0.00	46.36	46.36
532	97	13.00	422.00	0.00	46.47	46.47
533	97	13.00	423.00	0.00	46.58	46.58
534	97	13.00	424.00	0.00	46.69	46.69
535	97	13.00	425.00	0.00	46.80	46.80
536	97	13.00	426.00	0.00	46.91	46.91
537	97	13.00	427.00	0.00	47.02	47.02
538	97	13.00	428.00	0.00	47.13	47.13
539	97	13.00	429.00	0.00	47.24	47.24
540	97	13.00	430.00	0.00	47.35	47.35
541	97	13.00	431.00	0.00	47.46	47.46
542	97	13.00	432.00	0.00	47.57	47.57
543	97	13.00	433.00	0.00	47.68	47.68
544	97	13.00	434.00	0.00	47.79	47.79
545	97	13.00	435.00	0.00	47.90	47.90
546	97	13.00	436.00	0.00	48.01	48.01
547	97	13.00	437.00	0.00	48.12	48.12
548	97	13.00	438.00	0.00	48.23	48.23
549	97	13.00	439.00	0.00	48.34	48.34
550	97	13.00	440.00	0.00	48.45	48.45
551	97	13.00	441.00	0.00	48.56	48.56
552	97	13.00	442.00	0.00	48.67	48.67
553	97	13.00	443.00	0.00	48.78	48.78
554	97	13.00	444.00	0.00	48.89	48.89
555	97	13.00	445.00	0.00	49.00	49.00
556	97	13.00	446.00	0.00	49.11	49.11
557	97	13.00	447.00	0.00	49.22	49.22
558	97	13.00	448.00	0.00	49.33	49.33
559	97	13.00	449.00	0.00	49.44	49.44
560	97	13.00	450.00	0.00	49.55	49.55
561	97	13.00	451.00	0.00	49.66	49.66
562	97	13.00	452.00	0.00	49.77	49.77
563	97	13.00	453.00	0.00	49.88	49.88
564	97	13.00	454.00	0.00	49.99	49.99
565	97	13.00	455.00	0.00	50.10	50.10
566	97	13.00	456.00	0.00	50.21	50.21
567	97	13.00	457.00	0.00	50.32	50.32
568	97	13.00	458.00	0.00	50.43	50.43
569	97	13.00	459.00	0.00	50.54	50.54
570	97	13.00	460.00	0.00	50.65	50.65
571	97	13.00	461.00	0.00	50.76	50.76

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

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
572	97	13.00	462.00	0.00	50.87	50.87
573	97	13.00	463.00	0.00	50.98	50.98
574	97	13.00	464.00	0.00	51.09	51.09
575	97	13.00	465.00	0.00	51.20	51.20
576	97	13.00	466.00	0.00	51.31	51.31
577	97	13.00	467.00	0.00	51.42	51.42
578	97	13.00	468.00	0.00	51.53	51.53
579	97	13.00	469.00	0.00	51.64	51.64
580	97	13.00	470.00	0.00	51.75	51.75
581	97	13.00	471.00	0.00	51.86	51.86
582	97	13.00	472.00	0.00	51.97	51.97
583	97	13.00	473.00	0.00	52.08	52.08
584	97	13.00	474.00	0.00	52.19	52.19
585	97	13.00	475.00	0.00	52.30	52.30
586	97	13.00	476.00	0.00	52.41	52.41
587	97	13.00	477.00	0.00	52.52	52.52
588	97	13.00	478.00	0.00	52.63	52.63
589	97	13.00	479.00	0.00	52.74	52.74
590	97	13.00	480.00	0.00	52.85	52.85
591	97	13.00	481.00	0.00	52.96	52.96
592	97	13.00	482.00	0.00	53.07	53.07
593	97	13.00	483.00	0.00	53.18	53.18
594	97	13.00	484.00	0.00	53.29	53.29
595	97	13.00	485.00	0.00	53.40	53.40
596	97	13.00	486.00	0.00	53.51	53.51
597	97	13.00	487.00	0.00	53.62	53.62
598	97	13.00	488.00	0.00	53.73	53.73
599	97	13.00	489.00	0.00	53.84	53.84
600	97	13.00	490.00	0.00	53.95	53.95
601	97	13.00	491.00	0.00	54.06	54.06
602	97	13.00	492.00	0.00	54.17	54.17
603	97	13.00	493.00	0.00	54.28	54.28
604	97	13.00	494.00	0.00	54.39	54.39
605	97	13.00	495.00	0.00	54.50	54.50
606	97	13.00	496.00	0.00	54.61	54.61
607	97	13.00	497.00	0.00	54.72	54.72
608	97	13.00	498.00	0.00	54.83	54.83
609	97	13.00	499.00	0.00	54.94	54.94
610	97	13.00	500.00	0.00	55.05	55.05
611	97	13.00	501.00	0.00	55.16	55.16
612	97	13.00	502.00	0.00	55.27	55.27
613	97	13.00	503.00	0.00	55.38	55.38
614	97	13.00	504.00	0.00	55.49	55.49
615	97	13.00	505.00	0.00	55.60	55.60
616	97	13.00	506.00	0.00	55.71	55.71
617	97	13.00	507.00	0.00	55.82	55.82
618	97	13.00	508.00	0.00	55.93	55.93
619	97	13.00	509.00	0.00	56.04	56.04
620	97	13.00	510.00	0.00	56.15	56.15
621	97	13.00	511.00	0.00	56.26	56.26
622	97	13.00	512.00	0.00	56.37	56.37
623	97	13.00	513.00	0.00	56.48	56.48
624	97	13.00	514.00	0.00	56.59	56.59
625	97	13.00	515.00	0.00	56.70	56.70
626	97	13.00	516.00	0.00	56.81	56.81

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
627	97	13.00	517.00	0.00	56.92	56.92
628	97	13.00	518.00	0.00	57.03	57.03
629	97	13.00	519.00	0.00	57.14	57.14
630	97	13.00	520.00	0.00	57.25	57.25
631	97	13.00	521.00	0.00	57.36	57.36
632	97	13.00	522.00	0.00	57.47	57.47
633	97	13.00	523.00	0.00	57.58	57.58
634	97	13.00	524.00	0.00	57.69	57.69
635	97	13.00	525.00	0.00	57.80	57.80
636	97	13.00	526.00	0.00	57.91	57.91
637	97	13.00	527.00	0.00	58.02	58.02
638	97	13.00	528.00	0.00	58.13	58.13
639	97	13.00	529.00	0.00	58.24	58.24
640	97	13.00	530.00	0.00	58.35	58.35
641	97	13.00	531.00	0.00	58.46	58.46
642	97	13.00	532.00	0.00	58.57	58.57
643	97	13.00	533.00	0.00	58.68	58.68
644	97	13.00	534.00	0.00	58.79	58.79
645	97	13.00	535.00	0.00	58.90	58.90
646	97	13.00	536.00	0.00	59.01	59.01
647	97	13.00	537.00	0.00	59.12	59.12
648	97	13.00	538.00	0.00	59.23	59.23
649	97	13.00	539.00	0.00	59.34	59.34
650	97	13.00	540.00	0.00	59.45	59.45
651	97	13.00	541.00	0.00	59.56	59.56
652	97	13.00	542.00	0.00	59.67	59.67
653	97	13.00	543.00	0.00	59.78	59.78
654	97	13.00	544.00	0.00	59.89	59.89
655	97	13.00	545.00	0.00	60.00	60.00
656	97	13.00	546.00	0.00	60.11	60.11
657	97	13.00	547.00	0.00	60.22	60.22
658	97	13.00	548.00	0.00	60.33	60.33
659	97	13.00	549.00	0.00	60.44	60.44
660	97	13.00	550.00	0.00	60.55	60.55
661	97	13.00	551.00	0.00	60.66	60.66
662	97	13.00	552.00	0.00	60.77	60.77
663	97	13.00	553.00	0.00	60.88	60.88
664	97	13.00	554.00	0.00	60.99	60.99
665	97	13.00	555.00	0.00	61.10	61.10
666	97	13.00	556.00	0.00	61.21	61.21
667	97	13.00	557.00	0.00	61.32	61.32
668	97	13.00	558.00	0.00	61.43	61.43
669	97	13.00	559.00	0.00	61.54	61.54
670	97	13.00	560.00	0.00	61.65	61.65
671	97	13.00	561.00	0.00	61.76	61.76
672	97	13.00	562.00	0.00	61.87	61.87
673	97	13.00	563.00	0.00	61.98	61.98
674	97	13.00	564.00	0.00	62.09	62.09
675	97	13.00	565.00	0.00	62.20	62.20
676	97	13.00	566.00	0.00	62.31	62.31
677	97	13.00	567.00	0.00	62.42	62.42
678	97	13.00	568.00	0.00	62.53	62.53
679	97	13.00	569.00	0.00	62.64	62.64
680	97	13.00	570.00	0.00	62.75	62.75
681	97	13.00	571.00	0.00	62.86	62.86

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
682	97	13.00	572.00	0.00	62.97	62.97
683	97	13.00	573.00	0.00	63.08	63.08
684	97	13.00	574.00	0.00	63.19	63.19
685	97	13.00	575.00	0.00	63.30	63.30
686	97	13.00	576.00	0.00	63.41	63.41
687	97	13.00	577.00	0.00	63.52	63.52
688	97	13.00	578.00	0.00	63.63	63.63
689	97	13.00	579.00	0.00	63.74	63.74
690	97	13.00	580.00	0.00	63.85	63.85
691	97	13.00	581.00	0.00	63.96	63.96
692	97	13.00	582.00	0.00	64.07	64.07
693	97	13.00	583.00	0.00	64.18	64.18
694	97	13.00	584.00	0.00	64.29	64.29
695	97	13.00	585.00	0.00	64.40	64.40
696	97	13.00	586.00	0.00	64.51	64.51
697	97	13.00	587.00	0.00	64.62	64.62
698	97	13.00	588.00	0.00	64.73	64.73
699	97	13.00	589.00	0.00	64.84	64.84
700	97	13.00	590.00	0.00	64.95	64.95
701	97	13.00	591.00	0.00	65.06	65.06
702	97	13.00	592.00	0.00	65.17	65.17
703	97	13.00	593.00	0.00	65.28	65.28
704	97	13.00	594.00	0.00	65.39	65.39
705	97	13.00	595.00	0.00	65.50	65.50
706	97	13.00	596.00	0.00	65.61	65.61
707	97	13.00	597.00	0.00	65.72	65.72
708	97	13.00	598.00	0.00	65.83	65.83
709	97	13.00	599.00	0.00	65.94	65.94
710	97	13.00	600.00	0.00	66.05	66.05
711	97	13.00	601.00	0.00	66.16	66.16
712	97	13.00	602.00	0.00	66.27	66.27
713	97	13.00	603.00	0.00	66.38	66.38
714	97	13.00	604.00	0.00	66.49	66.49
715	97	13.00	605.00	0.00	66.60	66.60
716	97	13.00	606.00	0.00	66.71	66.71
717	97	13.00	607.00	0.00	66.82	66.82
718	97	13.00	608.00	0.00	66.93	66.93
719	97	13.00	609.00	0.00	67.04	67.04
720	97	13.00	610.00	0.00	67.15	67.15
721	97	13.00	611.00	0.00	67.26	67.26
722	97	13.00	612.00	0.00	67.37	67.37
723	97	13.00	613.00	0.00	67.48	67.48
724	97	13.00	614.00	0.00	67.59	67.59
725	97	13.00	615.00	0.00	67.70	67.70
726	97	13.00	616.00	0.00	67.81	67.81
727	97	13.00	617.00	0.00	67.92	67.92
728	97	13.00	618.00	0.00	68.03	68.03
729	97	13.00	619.00	0.00	68.14	68.14
730	97	13.00	620.00	0.00	68.25	68.25
731	97	13.00	621.00	0.00	68.36	68.36
732	97	13.00	622.00	0.00	68.47	68.47
733	97	13.00	623.00	0.00	68.58	68.58
734	97	13.00	624.00	0.00	68.69	68.69
735	97	13.00	625.00	0.00	68.80	68.80
736	97	13.00	626.00	0.00	68.91	68.91

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
737	97	13.00	627.00	0.00	69.02	69.02
738	97	13.00	628.00	0.00	69.13	69.13
739	97	13.00	629.00	0.00	69.24	69.24
740	97	13.00	630.00	0.00	69.35	69.35
741	97	13.00	631.00	0.00	69.46	69.46
742	97	13.00	632.00	0.00	69.57	69.57
743	97	13.00	633.00	0.00	69.68	69.68
744	97	13.00	634.00	0.00	69.79	69.79
745	97	13.00	635.00	0.00	69.90	69.90
746	97	13.00	636.00	0.00	70.01	70.01
747	97	13.00	637.00	0.00	70.12	70.12
748	97	13.00	638.00	0.00	70.23	70.23
749	97	13.00	639.00	0.00	70.34	70.34
750	97	13.00	640.00	0.00	70.45	70.45
751	97	13.00	641.00	0.00	70.56	70.56
752	97	13.00	642.00	0.00	70.67	70.67
753	97	13.00	643.00	0.00	70.78	70.78
754	97	13.00	644.00	0.00	70.89	70.89
755	97	13.00	645.00	0.00	71.00	71.00
756	97	13.00	646.00	0.00	71.11	71.11
757	97	13.00	647.00	0.00	71.22	71.22
758	97	13.00	648.00	0.00	71.33	71.33
759	97	13.00	649.00	0.00	71.44	71.44
760	97	13.00	650.00	0.00	71.55	71.55
761	97	13.00	651.00	0.00	71.66	71.66
762	97	13.00	652.00	0.00	71.77	71.77
763	97	13.00	653.00	0.00	71.88	71.88
764	97	13.00	654.00	0.00	71.99	71.99
765	97	13.00	655.00	0.00	72.10	72.10
766	97	13.00	656.00	0.00	72.21	72.21
767	97	13.00	657.00	0.00	72.32	72.32
768	97	13.00	658.00	0.00	72.43	72.43
769	97	13.00	659.00	0.00	72.54	72.54
770	97	13.00	660.00	0.00	72.60	72.60
771	97	13.00	660.00	1.00	72.76	72.76
772	97	13.00	660.00	2.00	72.87	72.87
773	97	13.00	660.00	3.00	72.98	72.98
774	97	13.00	660.00	4.00	73.09	73.09
775	97	13.00	660.00	5.00	73.20	73.20
776	97	13.00	660.00	6.00	73.31	73.31
777	97	13.00	660.00	7.00	73.42	73.42
778	97	13.00	660.00	8.00	73.53	73.53
779	97	13.00	660.00	9.00	73.64	73.64
780	97	13.00	660.00	10.00	73.75	73.75
781	97	13.00	660.00	11.00	73.86	73.86
782	97	13.00	660.00	12.00	73.97	73.97
783	97	13.00	660.00	13.00	74.08	74.08
784	97	13.00	660.00	14.00	74.19	74.19
785	97	13.00	660.00	15.00	74.30	74.30
786	97	13.00	660.00	16.00	74.41	74.41
787	97	13.00	660.00	17.00	74.52	74.52
788	97	13.00	660.00	18.00	74.63	74.63
789	97	13.00	660.00	19.00	74.74	74.74
790	97	13.00	660.00	20.00	74.85	74.85
791	97	13.00	660.00	21.00	74.96	74.96

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
792	97	13.00	660.00	22.00	75.07	75.07
793	97	13.00	660.00	23.00	75.18	75.18
794	97	13.00	660.00	24.00	75.29	75.29
795	97	13.00	660.00	25.00	75.40	75.40
796	97	13.00	660.00	26.00	75.51	75.51
797	97	13.00	660.00	27.00	75.62	75.62
798	97	13.00	660.00	28.00	75.73	75.73
799	97	13.00	660.00	29.00	75.84	75.84
800	97	13.00	660.00	30.00	75.95	75.95
801	97	13.00	660.00	31.00	76.06	76.06
802	97	13.00	660.00	32.00	76.17	76.17
803	97	13.00	660.00	33.00	76.28	76.28
804	97	13.00	660.00	34.00	76.39	76.39
805	97	13.00	660.00	35.00	76.50	76.50
806	97	13.00	660.00	36.00	76.61	76.61
807	97	13.00	660.00	37.00	76.72	76.72
808	97	13.00	660.00	38.00	76.83	76.83
809	97	13.00	660.00	39.00	76.94	76.94
810	97	13.00	660.00	40.00	77.05	77.05
811	97	13.00	660.00	41.00	77.16	77.16
812	97	13.00	660.00	42.00	77.27	77.27
813	97	13.00	660.00	43.00	77.38	77.38
814	97	13.00	660.00	44.00	77.49	77.49
815	97	13.00	660.00	45.00	77.60	77.60
816	97	13.00	660.00	46.00	77.71	77.71
817	97	13.00	660.00	47.00	77.82	77.82
818	97	13.00	660.00	48.00	77.93	77.93
819	97	13.00	660.00	49.00	78.04	78.04
820	97	13.00	660.00	50.00	78.15	78.15
821	97	13.00	660.00	51.00	78.26	78.26
822	97	13.00	660.00	52.00	78.37	78.37
823	97	13.00	660.00	53.00	78.48	78.48
824	97	13.00	660.00	54.00	78.59	78.59
825	97	13.00	660.00	55.00	78.70	78.70
826	97	13.00	660.00	56.00	78.81	78.81
827	97	13.00	660.00	57.00	78.92	78.92
828	97	13.00	660.00	58.00	79.03	79.03
829	97	13.00	660.00	59.00	79.14	79.14
830	97	13.00	660.00	60.00	79.25	79.25
831	97	13.00	660.00	61.00	79.36	79.36
832	97	13.00	660.00	62.00	79.47	79.47
833	97	13.00	660.00	63.00	79.58	79.58
834	97	13.00	660.00	64.00	79.69	79.69
835	97	13.00	660.00	65.00	79.80	79.80
836	97	13.00	660.00	66.00	79.91	79.91
837	97	13.00	660.00	67.00	80.02	80.02
838	97	13.00	660.00	68.00	80.13	80.13
839	97	13.00	660.00	69.00	80.24	80.24
840	97	13.00	660.00	70.00	80.35	80.35
841	97	13.00	660.00	71.00	80.46	80.46
842	97	13.00	660.00	72.00	80.57	80.57
843	97	13.00	660.00	73.00	80.68	80.68
844	97	13.00	660.00	74.00	80.74	80.74

Information to help you complete form P11 *Deductions Working Sheet* or substitute

If you use this table:

- enter 'A' in the space provided in the 'End of Year Summary' box on form P11
- copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P11.

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 66.

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 may pay slightly more or less than if you used the exact percentage method.

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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 forms P11 and P14					
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	0.33	0.33
481	421	55.00	5.00	0.00	0.77	0.77
485	421	55.00	9.00	0.00	1.21	1.21
489	421	55.00	13.00	0.00	1.65	1.65
493	421	55.00	17.00	0.00	2.09	2.09
497	421	55.00	21.00	0.00	2.53	2.53
501	421	55.00	25.00	0.00	2.97	2.97
505	421	55.00	29.00	0.00	3.41	3.41
509	421	55.00	33.00	0.00	3.85	3.85
513	421	55.00	37.00	0.00	4.29	4.29
517	421	55.00	41.00	0.00	4.73	4.73
521	421	55.00	45.00	0.00	5.17	5.17
525	421	55.00	49.00	0.00	5.61	5.61
529	421	55.00	53.00	0.00	6.05	6.05
533	421	55.00	57.00	0.00	6.49	6.49
537	421	55.00	61.00	0.00	6.93	6.93
541	421	55.00	65.00	0.00	7.37	7.37
545	421	55.00	69.00	0.00	7.81	7.81
549	421	55.00	73.00	0.00	8.25	8.25
553	421	55.00	77.00	0.00	8.69	8.69

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
557	421	55.00	81.00	0.00	9.13	9.13
561	421	55.00	85.00	0.00	9.57	9.57
565	421	55.00	89.00	0.00	10.01	10.01
569	421	55.00	93.00	0.00	10.45	10.45
573	421	55.00	97.00	0.00	10.89	10.89
577	421	55.00	101.00	0.00	11.33	11.33
581	421	55.00	105.00	0.00	11.77	11.77
585	421	55.00	109.00	0.00	12.21	12.21
589	421	55.00	113.00	0.00	12.65	12.65
593	421	55.00	117.00	0.00	13.09	13.09
597	421	55.00	121.00	0.00	13.53	13.53
601	421	55.00	125.00	0.00	13.97	13.97
605	421	55.00	129.00	0.00	14.41	14.41
609	421	55.00	133.00	0.00	14.85	14.85
613	421	55.00	137.00	0.00	15.29	15.29
617	421	55.00	141.00	0.00	15.73	15.73
621	421	55.00	145.00	0.00	16.17	16.17
625	421	55.00	149.00	0.00	16.61	16.61
629	421	55.00	153.00	0.00	17.05	17.05
633	421	55.00	157.00	0.00	17.49	17.49
637	421	55.00	161.00	0.00	17.93	17.93
641	421	55.00	165.00	0.00	18.37	18.37
645	421	55.00	169.00	0.00	18.81	18.81
649	421	55.00	173.00	0.00	19.25	19.25
653	421	55.00	177.00	0.00	19.69	19.69
657	421	55.00	181.00	0.00	20.13	20.13
661	421	55.00	185.00	0.00	20.57	20.57
665	421	55.00	189.00	0.00	21.01	21.01
669	421	55.00	193.00	0.00	21.45	21.45
673	421	55.00	197.00	0.00	21.89	21.89
677	421	55.00	201.00	0.00	22.33	22.33
681	421	55.00	205.00	0.00	22.77	22.77
685	421	55.00	209.00	0.00	23.21	23.21
689	421	55.00	213.00	0.00	23.65	23.65
693	421	55.00	217.00	0.00	24.09	24.09
697	421	55.00	221.00	0.00	24.53	24.53
701	421	55.00	225.00	0.00	24.97	24.97
705	421	55.00	229.00	0.00	25.41	25.41
709	421	55.00	233.00	0.00	25.85	25.85
713	421	55.00	237.00	0.00	26.29	26.29
717	421	55.00	241.00	0.00	26.73	26.73
721	421	55.00	245.00	0.00	27.17	27.17
725	421	55.00	249.00	0.00	27.61	27.61
729	421	55.00	253.00	0.00	28.05	28.05
733	421	55.00	257.00	0.00	28.49	28.49
737	421	55.00	261.00	0.00	28.93	28.93
741	421	55.00	265.00	0.00	29.37	29.37
745	421	55.00	269.00	0.00	29.81	29.81
749	421	55.00	273.00	0.00	30.25	30.25
753	421	55.00	277.00	0.00	30.69	30.69
757	421	55.00	281.00	0.00	31.13	31.13
761	421	55.00	285.00	0.00	31.57	31.57
765	421	55.00	289.00	0.00	32.01	32.01
769	421	55.00	293.00	0.00	32.45	32.45
773	421	55.00	297.00	0.00	32.89	32.89

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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**
777	421	55.00	301.00	0.00	33.33	33.33
781	421	55.00	305.00	0.00	33.77	33.77
785	421	55.00	309.00	0.00	34.21	34.21
789	421	55.00	313.00	0.00	34.65	34.65
793	421	55.00	317.00	0.00	35.09	35.09
797	421	55.00	321.00	0.00	35.53	35.53
801	421	55.00	325.00	0.00	35.97	35.97
805	421	55.00	329.00	0.00	36.41	36.41
809	421	55.00	333.00	0.00	36.85	36.85
813	421	55.00	337.00	0.00	37.29	37.29
817	421	55.00	341.00	0.00	37.73	37.73
821	421	55.00	345.00	0.00	38.17	38.17
825	421	55.00	349.00	0.00	38.61	38.61
829	421	55.00	353.00	0.00	39.05	39.05
833	421	55.00	357.00	0.00	39.49	39.49
837	421	55.00	361.00	0.00	39.93	39.93
841	421	55.00	365.00	0.00	40.37	40.37
845	421	55.00	369.00	0.00	40.81	40.81
849	421	55.00	373.00	0.00	41.25	41.25
853	421	55.00	377.00	0.00	41.69	41.69
857	421	55.00	381.00	0.00	42.13	42.13
861	421	55.00	385.00	0.00	42.57	42.57
865	421	55.00	389.00	0.00	43.01	43.01
869	421	55.00	393.00	0.00	43.45	43.45
873	421	55.00	397.00	0.00	43.89	43.89
877	421	55.00	401.00	0.00	44.33	44.33
881	421	55.00	405.00	0.00	44.77	44.77
885	421	55.00	409.00	0.00	45.21	45.21
889	421	55.00	413.00	0.00	45.65	45.65
893	421	55.00	417.00	0.00	46.09	46.09
897	421	55.00	421.00	0.00	46.53	46.53
901	421	55.00	425.00	0.00	46.97	46.97
905	421	55.00	429.00	0.00	47.41	47.41
909	421	55.00	433.00	0.00	47.85	47.85
913	421	55.00	437.00	0.00	48.29	48.29
917	421	55.00	441.00	0.00	48.73	48.73
921	421	55.00	445.00	0.00	49.17	49.17
925	421	55.00	449.00	0.00	49.61	49.61
929	421	55.00	453.00	0.00	50.05	50.05
933	421	55.00	457.00	0.00	50.49	50.49
937	421	55.00	461.00	0.00	50.93	50.93
941	421	55.00	465.00	0.00	51.37	51.37
945	421	55.00	469.00	0.00	51.81	51.81
949	421	55.00	473.00	0.00	52.25	52.25
953	421	55.00	477.00	0.00	52.69	52.69
957	421	55.00	481.00	0.00	53.13	53.13
961	421	55.00	485.00	0.00	53.57	53.57
965	421	55.00	489.00	0.00	54.01	54.01
969	421	55.00	493.00	0.00	54.45	54.45
973	421	55.00	497.00	0.00	54.89	54.89
977	421	55.00	501.00	0.00	55.33	55.33
981	421	55.00	505.00	0.00	55.77	55.77
985	421	55.00	509.00	0.00	56.21	56.21
989	421	55.00	513.00	0.00	56.65	56.65
993	421	55.00	517.00	0.00	57.09	57.09

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
997	421	55.00	521.00	0.00	57.53	57.53
1001	421	55.00	525.00	0.00	57.97	57.97
1005	421	55.00	529.00	0.00	58.41	58.41
1009	421	55.00	533.00	0.00	58.85	58.85
1013	421	55.00	537.00	0.00	59.29	59.29
1017	421	55.00	541.00	0.00	59.73	59.73
1021	421	55.00	545.00	0.00	60.17	60.17
1025	421	55.00	549.00	0.00	60.61	60.61
1029	421	55.00	553.00	0.00	61.05	61.05
1033	421	55.00	557.00	0.00	61.49	61.49
1037	421	55.00	561.00	0.00	61.93	61.93
1041	421	55.00	565.00	0.00	62.37	62.37
1045	421	55.00	569.00	0.00	62.81	62.81
1049	421	55.00	573.00	0.00	63.25	63.25
1053	421	55.00	577.00	0.00	63.69	63.69
1057	421	55.00	581.00	0.00	64.13	64.13
1061	421	55.00	585.00	0.00	64.57	64.57
1065	421	55.00	589.00	0.00	65.01	65.01
1069	421	55.00	593.00	0.00	65.45	65.45
1073	421	55.00	597.00	0.00	65.89	65.89
1077	421	55.00	601.00	0.00	66.33	66.33
1081	421	55.00	605.00	0.00	66.77	66.77
1085	421	55.00	609.00	0.00	67.21	67.21
1089	421	55.00	613.00	0.00	67.65	67.65
1093	421	55.00	617.00	0.00	68.09	68.09
1097	421	55.00	621.00	0.00	68.53	68.53
1101	421	55.00	625.00	0.00	68.97	68.97
1105	421	55.00	629.00	0.00	69.41	69.41
1109	421	55.00	633.00	0.00	69.85	69.85
1113	421	55.00	637.00	0.00	70.29	70.29
1117	421	55.00	641.00	0.00	70.73	70.73
1121	421	55.00	645.00	0.00	71.17	71.17
1125	421	55.00	649.00	0.00	71.61	71.61
1129	421	55.00	653.00	0.00	72.05	72.05
1133	421	55.00	657.00	0.00	72.49	72.49
1137	421	55.00	661.00	0.00	72.93	72.93
1141	421	55.00	665.00	0.00	73.37	73.37
1145	421	55.00	669.00	0.00	73.81	73.81
1149	421	55.00	673.00	0.00	74.25	74.25
1153	421	55.00	677.00	0.00	74.69	74.69
1157	421	55.00	681.00	0.00	75.13	75.13
1161	421	55.00	685.00	0.00	75.57	75.57
1165	421	55.00	689.00	0.00	76.01	76.01
1169	421	55.00	693.00	0.00	76.45	76.45
1173	421	55.00	697.00	0.00	76.89	76.89
1177	421	55.00	701.00	0.00	77.33	77.33
1181	421	55.00	705.00	0.00	77.77	77.77
1185	421	55.00	709.00	0.00	78.21	78.21
1189	421	55.00	713.00	0.00	78.65	78.65
1193	421	55.00	717.00	0.00	79.09	79.09
1197	421	55.00	721.00	0.00	79.53	79.53
1201	421	55.00	725.00	0.00	79.97	79.97
1205	421	55.00	729.00	0.00	80.41	80.41
1209	421	55.00	733.00	0.00	80.85	80.85
1213	421	55.00	737.00	0.00	81.29	81.29

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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	81.73	81.73
1221	421	55.00	745.00	0.00	82.17	82.17
1225	421	55.00	749.00	0.00	82.61	82.61
1229	421	55.00	753.00	0.00	83.05	83.05
1233	421	55.00	757.00	0.00	83.49	83.49
1237	421	55.00	761.00	0.00	83.93	83.93
1241	421	55.00	765.00	0.00	84.37	84.37
1245	421	55.00	769.00	0.00	84.81	84.81
1249	421	55.00	773.00	0.00	85.25	85.25
1253	421	55.00	777.00	0.00	85.69	85.69
1257	421	55.00	781.00	0.00	86.13	86.13
1261	421	55.00	785.00	0.00	86.57	86.57
1265	421	55.00	789.00	0.00	87.01	87.01
1269	421	55.00	793.00	0.00	87.45	87.45
1273	421	55.00	797.00	0.00	87.89	87.89
1277	421	55.00	801.00	0.00	88.33	88.33
1281	421	55.00	805.00	0.00	88.77	88.77
1285	421	55.00	809.00	0.00	89.21	89.21
1289	421	55.00	813.00	0.00	89.65	89.65
1293	421	55.00	817.00	0.00	90.09	90.09
1297	421	55.00	821.00	0.00	90.53	90.53
1301	421	55.00	825.00	0.00	90.97	90.97
1305	421	55.00	829.00	0.00	91.41	91.41
1309	421	55.00	833.00	0.00	91.85	91.85
1313	421	55.00	837.00	0.00	92.29	92.29
1317	421	55.00	841.00	0.00	92.73	92.73
1321	421	55.00	845.00	0.00	93.17	93.17
1325	421	55.00	849.00	0.00	93.61	93.61
1329	421	55.00	853.00	0.00	94.05	94.05
1333	421	55.00	857.00	0.00	94.49	94.49
1337	421	55.00	861.00	0.00	94.93	94.93
1341	421	55.00	865.00	0.00	95.37	95.37
1345	421	55.00	869.00	0.00	95.81	95.81
1349	421	55.00	873.00	0.00	96.25	96.25
1353	421	55.00	877.00	0.00	96.69	96.69
1357	421	55.00	881.00	0.00	97.13	97.13
1361	421	55.00	885.00	0.00	97.57	97.57
1365	421	55.00	889.00	0.00	98.01	98.01
1369	421	55.00	893.00	0.00	98.45	98.45
1373	421	55.00	897.00	0.00	98.89	98.89
1377	421	55.00	901.00	0.00	99.33	99.33
1381	421	55.00	905.00	0.00	99.77	99.77
1385	421	55.00	909.00	0.00	100.21	100.21
1389	421	55.00	913.00	0.00	100.65	100.65
1393	421	55.00	917.00	0.00	101.09	101.09
1397	421	55.00	921.00	0.00	101.53	101.53
1401	421	55.00	925.00	0.00	101.97	101.97
1405	421	55.00	929.00	0.00	102.41	102.41
1409	421	55.00	933.00	0.00	102.85	102.85
1413	421	55.00	937.00	0.00	103.29	103.29
1417	421	55.00	941.00	0.00	103.73	103.73
1421	421	55.00	945.00	0.00	104.17	104.17
1425	421	55.00	949.00	0.00	104.61	104.61
1429	421	55.00	953.00	0.00	105.05	105.05
1433	421	55.00	957.00	0.00	105.49	105.49

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
1437	421	55.00	961.00	0.00	105.93	105.93
1441	421	55.00	965.00	0.00	106.37	106.37
1445	421	55.00	969.00	0.00	106.81	106.81
1449	421	55.00	973.00	0.00	107.25	107.25
1453	421	55.00	977.00	0.00	107.69	107.69
1457	421	55.00	981.00	0.00	108.13	108.13
1461	421	55.00	985.00	0.00	108.57	108.57
1465	421	55.00	989.00	0.00	109.01	109.01
1469	421	55.00	993.00	0.00	109.45	109.45
1473	421	55.00	997.00	0.00	109.89	109.89
1477	421	55.00	1001.00	0.00	110.33	110.33
1481	421	55.00	1005.00	0.00	110.77	110.77
1485	421	55.00	1009.00	0.00	111.21	111.21
1489	421	55.00	1013.00	0.00	111.65	111.65
1493	421	55.00	1017.00	0.00	112.09	112.09
1497	421	55.00	1021.00	0.00	112.53	112.53
1501	421	55.00	1025.00	0.00	112.97	112.97
1505	421	55.00	1029.00	0.00	113.41	113.41
1509	421	55.00	1033.00	0.00	113.85	113.85
1513	421	55.00	1037.00	0.00	114.29	114.29
1517	421	55.00	1041.00	0.00	114.73	114.73
1521	421	55.00	1045.00	0.00	115.17	115.17
1525	421	55.00	1049.00	0.00	115.61	115.61
1529	421	55.00	1053.00	0.00	116.05	116.05
1533	421	55.00	1057.00	0.00	116.49	116.49
1537	421	55.00	1061.00	0.00	116.93	116.93
1541	421	55.00	1065.00	0.00	117.37	117.37
1545	421	55.00	1069.00	0.00	117.81	117.81
1549	421	55.00	1073.00	0.00	118.25	118.25
1553	421	55.00	1077.00	0.00	118.69	118.69
1557	421	55.00	1081.00	0.00	119.13	119.13
1561	421	55.00	1085.00	0.00	119.57	119.57
1565	421	55.00	1089.00	0.00	120.01	120.01
1569	421	55.00	1093.00	0.00	120.45	120.45
1573	421	55.00	1097.00	0.00	120.89	120.89
1577	421	55.00	1101.00	0.00	121.33	121.33
1581	421	55.00	1105.00	0.00	121.77	121.77
1585	421	55.00	1109.00	0.00	122.21	122.21
1589	421	55.00	1113.00	0.00	122.65	122.65
1593	421	55.00	1117.00	0.00	123.09	123.09
1597	421	55.00	1121.00	0.00	123.53	123.53
1601	421	55.00	1125.00	0.00	123.97	123.97
1605	421	55.00	1129.00	0.00	124.41	124.41
1609	421	55.00	1133.00	0.00	124.85	124.85
1613	421	55.00	1137.00	0.00	125.29	125.29
1617	421	55.00	1141.00	0.00	125.73	125.73
1621	421	55.00	1145.00	0.00	126.17	126.17
1625	421	55.00	1149.00	0.00	126.61	126.61
1629	421	55.00	1153.00	0.00	127.05	127.05
1633	421	55.00	1157.00	0.00	127.49	127.49
1637	421	55.00	1161.00	0.00	127.93	127.93
1641	421	55.00	1165.00	0.00	128.37	128.37
1645	421	55.00	1169.00	0.00	128.81	128.81
1649	421	55.00	1173.00	0.00	129.25	129.25
1653	421	55.00	1177.00	0.00	129.69	129.69

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
1657	421	55.00	1181.00	0.00	130.13	130.13
1661	421	55.00	1185.00	0.00	130.57	130.57
1665	421	55.00	1189.00	0.00	131.01	131.01
1669	421	55.00	1193.00	0.00	131.45	131.45
1673	421	55.00	1197.00	0.00	131.89	131.89
1677	421	55.00	1201.00	0.00	132.33	132.33
1681	421	55.00	1205.00	0.00	132.77	132.77
1685	421	55.00	1209.00	0.00	133.21	133.21
1689	421	55.00	1213.00	0.00	133.65	133.65
1693	421	55.00	1217.00	0.00	134.09	134.09
1697	421	55.00	1221.00	0.00	134.53	134.53
1701	421	55.00	1225.00	0.00	134.97	134.97
1705	421	55.00	1229.00	0.00	135.41	135.41
1709	421	55.00	1233.00	0.00	135.85	135.85
1713	421	55.00	1237.00	0.00	136.29	136.29
1717	421	55.00	1241.00	0.00	136.73	136.73
1721	421	55.00	1245.00	0.00	137.17	137.17
1725	421	55.00	1249.00	0.00	137.61	137.61
1729	421	55.00	1253.00	0.00	138.05	138.05
1733	421	55.00	1257.00	0.00	138.49	138.49
1737	421	55.00	1261.00	0.00	138.93	138.93
1741	421	55.00	1265.00	0.00	139.37	139.37
1745	421	55.00	1269.00	0.00	139.81	139.81
1749	421	55.00	1273.00	0.00	140.25	140.25
1753	421	55.00	1277.00	0.00	140.69	140.69
1757	421	55.00	1281.00	0.00	141.13	141.13
1761	421	55.00	1285.00	0.00	141.57	141.57
1765	421	55.00	1289.00	0.00	142.01	142.01
1769	421	55.00	1293.00	0.00	142.45	142.45
1773	421	55.00	1297.00	0.00	142.89	142.89
1777	421	55.00	1301.00	0.00	143.33	143.33
1781	421	55.00	1305.00	0.00	143.77	143.77
1785	421	55.00	1309.00	0.00	144.21	144.21
1789	421	55.00	1313.00	0.00	144.65	144.65
1793	421	55.00	1317.00	0.00	145.09	145.09
1797	421	55.00	1321.00	0.00	145.53	145.53
1801	421	55.00	1325.00	0.00	145.97	145.97
1805	421	55.00	1329.00	0.00	146.41	146.41
1809	421	55.00	1333.00	0.00	146.85	146.85
1813	421	55.00	1337.00	0.00	147.29	147.29
1817	421	55.00	1341.00	0.00	147.73	147.73
1821	421	55.00	1345.00	0.00	148.17	148.17
1825	421	55.00	1349.00	0.00	148.61	148.61
1829	421	55.00	1353.00	0.00	149.05	149.05
1833	421	55.00	1357.00	0.00	149.49	149.49
1837	421	55.00	1361.00	0.00	149.93	149.93
1841	421	55.00	1365.00	0.00	150.37	150.37
1845	421	55.00	1369.00	0.00	150.81	150.81
1849	421	55.00	1373.00	0.00	151.25	151.25
1853	421	55.00	1377.00	0.00	151.69	151.69
1857	421	55.00	1381.00	0.00	152.13	152.13
1861	421	55.00	1385.00	0.00	152.57	152.57
1865	421	55.00	1389.00	0.00	153.01	153.01
1869	421	55.00	1393.00	0.00	153.45	153.45
1873	421	55.00	1397.00	0.00	153.89	153.89

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
1877	421	55.00	1401.00	0.00	154.33	154.33
1881	421	55.00	1405.00	0.00	154.77	154.77
1885	421	55.00	1409.00	0.00	155.21	155.21
1889	421	55.00	1413.00	0.00	155.65	155.65
1893	421	55.00	1417.00	0.00	156.09	156.09
1897	421	55.00	1421.00	0.00	156.53	156.53
1901	421	55.00	1425.00	0.00	156.97	156.97
1905	421	55.00	1429.00	0.00	157.41	157.41
1909	421	55.00	1433.00	0.00	157.85	157.85
1913	421	55.00	1437.00	0.00	158.29	158.29
1917	421	55.00	1441.00	0.00	158.73	158.73
1921	421	55.00	1445.00	0.00	159.17	159.17
1925	421	55.00	1449.00	0.00	159.61	159.61
1929	421	55.00	1453.00	0.00	160.05	160.05
1933	421	55.00	1457.00	0.00	160.49	160.49
1937	421	55.00	1461.00	0.00	160.93	160.93
1941	421	55.00	1465.00	0.00	161.37	161.37
1945	421	55.00	1469.00	0.00	161.81	161.81
1949	421	55.00	1473.00	0.00	162.25	162.25
1953	421	55.00	1477.00	0.00	162.69	162.69
1957	421	55.00	1481.00	0.00	163.13	163.13
1961	421	55.00	1485.00	0.00	163.57	163.57
1965	421	55.00	1489.00	0.00	164.01	164.01
1969	421	55.00	1493.00	0.00	164.45	164.45
1973	421	55.00	1497.00	0.00	164.89	164.89
1977	421	55.00	1501.00	0.00	165.33	165.33
1981	421	55.00	1505.00	0.00	165.77	165.77
1985	421	55.00	1509.00	0.00	166.21	166.21
1989	421	55.00	1513.00	0.00	166.65	166.65
1993	421	55.00	1517.00	0.00	167.09	167.09
1997	421	55.00	1521.00	0.00	167.53	167.53
2001	421	55.00	1525.00	0.00	167.97	167.97
2005	421	55.00	1529.00	0.00	168.41	168.41
2009	421	55.00	1533.00	0.00	168.85	168.85
2013	421	55.00	1537.00	0.00	169.29	169.29
2017	421	55.00	1541.00	0.00	169.73	169.73
2021	421	55.00	1545.00	0.00	170.17	170.17
2025	421	55.00	1549.00	0.00	170.61	170.61
2029	421	55.00	1553.00	0.00	171.05	171.05
2033	421	55.00	1557.00	0.00	171.49	171.49
2037	421	55.00	1561.00	0.00	171.93	171.93
2041	421	55.00	1565.00	0.00	172.37	172.37
2045	421	55.00	1569.00	0.00	172.81	172.81
2049	421	55.00	1573.00	0.00	173.25	173.25
2053	421	55.00	1577.00	0.00	173.69	173.69
2057	421	55.00	1581.00	0.00	174.13	174.13
2061	421	55.00	1585.00	0.00	174.57	174.57
2065	421	55.00	1589.00	0.00	175.01	175.01
2069	421	55.00	1593.00	0.00	175.45	175.45
2073	421	55.00	1597.00	0.00	175.89	175.89
2077	421	55.00	1601.00	0.00	176.33	176.33
2081	421	55.00	1605.00	0.00	176.77	176.77
2085	421	55.00	1609.00	0.00	177.21	177.21
2089	421	55.00	1613.00	0.00	177.65	177.65
2093	421	55.00	1617.00	0.00	178.09	178.09

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
2097	421	55.00	1621.00	0.00	178.53	178.53
2101	421	55.00	1625.00	0.00	178.97	178.97
2105	421	55.00	1629.00	0.00	179.41	179.41
2109	421	55.00	1633.00	0.00	179.85	179.85
2113	421	55.00	1637.00	0.00	180.29	180.29
2117	421	55.00	1641.00	0.00	180.73	180.73
2121	421	55.00	1645.00	0.00	181.17	181.17
2125	421	55.00	1649.00	0.00	181.61	181.61
2129	421	55.00	1653.00	0.00	182.05	182.05
2133	421	55.00	1657.00	0.00	182.49	182.49
2137	421	55.00	1661.00	0.00	182.93	182.93
2141	421	55.00	1665.00	0.00	183.37	183.37
2145	421	55.00	1669.00	0.00	183.81	183.81
2149	421	55.00	1673.00	0.00	184.25	184.25
2153	421	55.00	1677.00	0.00	184.69	184.69
2157	421	55.00	1681.00	0.00	185.13	185.13
2161	421	55.00	1685.00	0.00	185.57	185.57
2165	421	55.00	1689.00	0.00	186.01	186.01
2169	421	55.00	1693.00	0.00	186.45	186.45
2173	421	55.00	1697.00	0.00	186.89	186.89
2177	421	55.00	1701.00	0.00	187.33	187.33
2181	421	55.00	1705.00	0.00	187.77	187.77
2185	421	55.00	1709.00	0.00	188.21	188.21
2189	421	55.00	1713.00	0.00	188.65	188.65
2193	421	55.00	1717.00	0.00	189.09	189.09
2197	421	55.00	1721.00	0.00	189.53	189.53
2201	421	55.00	1725.00	0.00	189.97	189.97
2205	421	55.00	1729.00	0.00	190.41	190.41
2209	421	55.00	1733.00	0.00	190.85	190.85
2213	421	55.00	1737.00	0.00	191.29	191.29
2217	421	55.00	1741.00	0.00	191.73	191.73
2221	421	55.00	1745.00	0.00	192.17	192.17
2225	421	55.00	1749.00	0.00	192.61	192.61
2229	421	55.00	1753.00	0.00	193.05	193.05
2233	421	55.00	1757.00	0.00	193.49	193.49
2237	421	55.00	1761.00	0.00	193.93	193.93
2241	421	55.00	1765.00	0.00	194.37	194.37
2245	421	55.00	1769.00	0.00	194.81	194.81
2249	421	55.00	1773.00	0.00	195.25	195.25
2253	421	55.00	1777.00	0.00	195.69	195.69
2257	421	55.00	1781.00	0.00	196.13	196.13
2261	421	55.00	1785.00	0.00	196.57	196.57
2265	421	55.00	1789.00	0.00	197.01	197.01
2269	421	55.00	1793.00	0.00	197.45	197.45
2273	421	55.00	1797.00	0.00	197.89	197.89
2277	421	55.00	1801.00	0.00	198.33	198.33
2281	421	55.00	1805.00	0.00	198.77	198.77
2285	421	55.00	1809.00	0.00	199.21	199.21
2289	421	55.00	1813.00	0.00	199.65	199.65
2293	421	55.00	1817.00	0.00	200.09	200.09
2297	421	55.00	1821.00	0.00	200.53	200.53
2301	421	55.00	1825.00	0.00	200.97	200.97
2305	421	55.00	1829.00	0.00	201.41	201.41
2309	421	55.00	1833.00	0.00	201.85	201.85
2313	421	55.00	1837.00	0.00	202.29	202.29

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
2317	421	55.00	1841.00	0.00	202.73	202.73
2321	421	55.00	1845.00	0.00	203.17	203.17
2325	421	55.00	1849.00	0.00	203.61	203.61
2329	421	55.00	1853.00	0.00	204.05	204.05
2333	421	55.00	1857.00	0.00	204.49	204.49
2337	421	55.00	1861.00	0.00	204.93	204.93
2341	421	55.00	1865.00	0.00	205.37	205.37
2345	421	55.00	1869.00	0.00	205.81	205.81
2349	421	55.00	1873.00	0.00	206.25	206.25
2353	421	55.00	1877.00	0.00	206.69	206.69
2357	421	55.00	1881.00	0.00	207.13	207.13
2361	421	55.00	1885.00	0.00	207.57	207.57
2365	421	55.00	1889.00	0.00	208.01	208.01
2369	421	55.00	1893.00	0.00	208.45	208.45
2373	421	55.00	1897.00	0.00	208.89	208.89
2377	421	55.00	1901.00	0.00	209.33	209.33
2381	421	55.00	1905.00	0.00	209.77	209.77
2385	421	55.00	1909.00	0.00	210.21	210.21
2389	421	55.00	1913.00	0.00	210.65	210.65
2393	421	55.00	1917.00	0.00	211.09	211.09
2397	421	55.00	1921.00	0.00	211.53	211.53
2401	421	55.00	1925.00	0.00	211.97	211.97
2405	421	55.00	1929.00	0.00	212.41	212.41
2409	421	55.00	1933.00	0.00	212.85	212.85
2413	421	55.00	1937.00	0.00	213.29	213.29
2417	421	55.00	1941.00	0.00	213.73	213.73
2421	421	55.00	1945.00	0.00	214.17	214.17
2425	421	55.00	1949.00	0.00	214.61	214.61
2429	421	55.00	1953.00	0.00	215.05	215.05
2433	421	55.00	1957.00	0.00	215.49	215.49
2437	421	55.00	1961.00	0.00	215.93	215.93
2441	421	55.00	1965.00	0.00	216.37	216.37
2445	421	55.00	1969.00	0.00	216.81	216.81
2449	421	55.00	1973.00	0.00	217.25	217.25
2453	421	55.00	1977.00	0.00	217.69	217.69
2457	421	55.00	1981.00	0.00	218.13	218.13
2461	421	55.00	1985.00	0.00	218.57	218.57
2465	421	55.00	1989.00	0.00	219.01	219.01
2469	421	55.00	1993.00	0.00	219.45	219.45
2473	421	55.00	1997.00	0.00	219.89	219.89
2477	421	55.00	2001.00	0.00	220.33	220.33
2481	421	55.00	2005.00	0.00	220.77	220.77
2485	421	55.00	2009.00	0.00	221.21	221.21
2489	421	55.00	2013.00	0.00	221.65	221.65
2493	421	55.00	2017.00	0.00	222.09	222.09
2497	421	55.00	2021.00	0.00	222.53	222.53
2501	421	55.00	2025.00	0.00	222.97	222.97
2505	421	55.00	2029.00	0.00	223.41	223.41
2509	421	55.00	2033.00	0.00	223.85	223.85
2513	421	55.00	2037.00	0.00	224.29	224.29
2517	421	55.00	2041.00	0.00	224.73	224.73
2521	421	55.00	2045.00	0.00	225.17	225.17
2525	421	55.00	2049.00	0.00	225.61	225.61
2529	421	55.00	2053.00	0.00	226.05	226.05
2533	421	55.00	2057.00	0.00	226.49	226.49

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
2537	421	55.00	2061.00	0.00	226.93	226.93
2541	421	55.00	2065.00	0.00	227.37	227.37
2545	421	55.00	2069.00	0.00	227.81	227.81
2549	421	55.00	2073.00	0.00	228.25	228.25
2553	421	55.00	2077.00	0.00	228.69	228.69
2557	421	55.00	2081.00	0.00	229.13	229.13
2561	421	55.00	2085.00	0.00	229.57	229.57
2565	421	55.00	2089.00	0.00	230.01	230.01
2569	421	55.00	2093.00	0.00	230.45	230.45
2573	421	55.00	2097.00	0.00	230.89	230.89
2577	421	55.00	2101.00	0.00	231.33	231.33
2581	421	55.00	2105.00	0.00	231.77	231.77
2585	421	55.00	2109.00	0.00	232.21	232.21
2589	421	55.00	2113.00	0.00	232.65	232.65
2593	421	55.00	2117.00	0.00	233.09	233.09
2597	421	55.00	2121.00	0.00	233.53	233.53
2601	421	55.00	2125.00	0.00	233.97	233.97
2605	421	55.00	2129.00	0.00	234.41	234.41
2609	421	55.00	2133.00	0.00	234.85	234.85
2613	421	55.00	2137.00	0.00	235.29	235.29
2617	421	55.00	2141.00	0.00	235.73	235.73
2621	421	55.00	2145.00	0.00	236.17	236.17
2625	421	55.00	2149.00	0.00	236.61	236.61
2629	421	55.00	2153.00	0.00	237.05	237.05
2633	421	55.00	2157.00	0.00	237.49	237.49
2637	421	55.00	2161.00	0.00	237.93	237.93
2641	421	55.00	2165.00	0.00	238.37	238.37
2645	421	55.00	2169.00	0.00	238.81	238.81
2649	421	55.00	2173.00	0.00	239.25	239.25
2653	421	55.00	2177.00	0.00	239.69	239.69
2657	421	55.00	2181.00	0.00	240.13	240.13
2661	421	55.00	2185.00	0.00	240.57	240.57
2665	421	55.00	2189.00	0.00	241.01	241.01
2669	421	55.00	2193.00	0.00	241.45	241.45
2673	421	55.00	2197.00	0.00	241.89	241.89
2677	421	55.00	2201.00	0.00	242.33	242.33
2681	421	55.00	2205.00	0.00	242.77	242.77
2685	421	55.00	2209.00	0.00	243.21	243.21
2689	421	55.00	2213.00	0.00	243.65	243.65
2693	421	55.00	2217.00	0.00	244.09	244.09
2697	421	55.00	2221.00	0.00	244.53	244.53
2701	421	55.00	2225.00	0.00	244.97	244.97
2705	421	55.00	2229.00	0.00	245.41	245.41
2709	421	55.00	2233.00	0.00	245.85	245.85
2713	421	55.00	2237.00	0.00	246.29	246.29
2717	421	55.00	2241.00	0.00	246.73	246.73
2721	421	55.00	2245.00	0.00	247.17	247.17
2725	421	55.00	2249.00	0.00	247.61	247.61
2729	421	55.00	2253.00	0.00	248.05	248.05
2733	421	55.00	2257.00	0.00	248.49	248.49
2737	421	55.00	2261.00	0.00	248.93	248.93
2741	421	55.00	2265.00	0.00	249.37	249.37
2745	421	55.00	2269.00	0.00	249.81	249.81
2749	421	55.00	2273.00	0.00	250.25	250.25
2753	421	55.00	2277.00	0.00	250.69	250.69

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

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
2757	421	55.00	2281.00	0.00	251.13	251.13
2761	421	55.00	2285.00	0.00	251.57	251.57
2765	421	55.00	2289.00	0.00	252.01	252.01
2769	421	55.00	2293.00	0.00	252.45	252.45
2773	421	55.00	2297.00	0.00	252.89	252.89
2777	421	55.00	2301.00	0.00	253.33	253.33
2781	421	55.00	2305.00	0.00	253.77	253.77
2785	421	55.00	2309.00	0.00	254.21	254.21
2789	421	55.00	2313.00	0.00	254.65	254.65
2793	421	55.00	2317.00	0.00	255.09	255.09
2797	421	55.00	2321.00	0.00	255.53	255.53
2801	421	55.00	2325.00	0.00	255.97	255.97
2805	421	55.00	2329.00	0.00	256.41	256.41
2809	421	55.00	2333.00	0.00	256.85	256.85
2813	421	55.00	2337.00	0.00	257.29	257.29
2817	421	55.00	2341.00	0.00	257.73	257.73
2821	421	55.00	2345.00	0.00	258.17	258.17
2825	421	55.00	2349.00	0.00	258.61	258.61
2829	421	55.00	2353.00	0.00	259.05	259.05
2833	421	55.00	2357.00	0.00	259.49	259.49
2837	421	55.00	2361.00	0.00	259.93	259.93
2841	421	55.00	2365.00	0.00	260.37	260.37
2845	421	55.00	2369.00	0.00	260.81	260.81
2849	421	55.00	2373.00	0.00	261.25	261.25
2853	421	55.00	2377.00	0.00	261.69	261.69
2857	421	55.00	2381.00	0.00	262.13	262.13
2861	421	55.00	2385.00	0.00	262.57	262.57
2865	421	55.00	2389.00	0.00	263.01	263.01
2869	421	55.00	2393.00	0.00	263.45	263.45
2873	421	55.00	2397.00	0.00	263.89	263.89
2877	421	55.00	2401.00	0.00	264.33	264.33
2881	421	55.00	2405.00	0.00	264.77	264.77
2885	421	55.00	2409.00	0.00	265.21	265.21
2889	421	55.00	2413.00	0.00	265.65	265.65
2893	421	55.00	2417.00	0.00	266.09	266.09
2897	421	55.00	2421.00	0.00	266.53	266.53
2901	421	55.00	2425.00	0.00	266.97	266.97
2905	421	55.00	2429.00	0.00	267.41	267.41
2909	421	55.00	2433.00	0.00	267.85	267.85
2913	421	55.00	2437.00	0.00	268.29	268.29
2917	421	55.00	2441.00	0.00	268.73	268.73
2921	421	55.00	2445.00	0.00	269.17	269.17
2925	421	55.00	2449.00	0.00	269.61	269.61
2929	421	55.00	2453.00	0.00	270.05	270.05
2933	421	55.00	2457.00	0.00	270.49	270.49
2937	421	55.00	2461.00	0.00	270.93	270.93
2941	421	55.00	2465.00	0.00	271.37	271.37
2945	421	55.00	2469.00	0.00	271.81	271.81
2949	421	55.00	2473.00	0.00	272.25	272.25
2953	421	55.00	2477.00	0.00	272.69	272.69
2957	421	55.00	2481.00	0.00	273.13	273.13
2961	421	55.00	2485.00	0.00	273.57	273.57
2965	421	55.00	2489.00	0.00	274.01	274.01
2969	421	55.00	2493.00	0.00	274.45	274.45
2973	421	55.00	2497.00	0.00	274.89	274.89

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
2977	421	55.00	2501.00	0.00	275.33	275.33
2981	421	55.00	2505.00	0.00	275.77	275.77
2985	421	55.00	2509.00	0.00	276.21	276.21
2989	421	55.00	2513.00	0.00	276.65	276.65
2993	421	55.00	2517.00	0.00	277.09	277.09
2997	421	55.00	2521.00	0.00	277.53	277.53
3001	421	55.00	2525.00	0.00	277.97	277.97
3005	421	55.00	2529.00	0.00	278.41	278.41
3009	421	55.00	2533.00	0.00	278.85	278.85
3013	421	55.00	2537.00	0.00	279.29	279.29
3017	421	55.00	2541.00	0.00	279.73	279.73
3021	421	55.00	2545.00	0.00	280.17	280.17
3025	421	55.00	2549.00	0.00	280.61	280.61
3029	421	55.00	2553.00	0.00	281.05	281.05
3033	421	55.00	2557.00	0.00	281.49	281.49
3037	421	55.00	2561.00	0.00	281.93	281.93
3041	421	55.00	2565.00	0.00	282.37	282.37
3045	421	55.00	2569.00	0.00	282.81	282.81
3049	421	55.00	2573.00	0.00	283.25	283.25
3053	421	55.00	2577.00	0.00	283.69	283.69
3057	421	55.00	2581.00	0.00	284.13	284.13
3061	421	55.00	2585.00	0.00	284.57	284.57
3065	421	55.00	2589.00	0.00	285.01	285.01
3069	421	55.00	2593.00	0.00	285.45	285.45
3073	421	55.00	2597.00	0.00	285.89	285.89
3077	421	55.00	2601.00	0.00	286.33	286.33
3081	421	55.00	2605.00	0.00	286.77	286.77
3085	421	55.00	2609.00	0.00	287.21	287.21
3089	421	55.00	2613.00	0.00	287.65	287.65
3093	421	55.00	2617.00	0.00	288.09	288.09
3097	421	55.00	2621.00	0.00	288.53	288.53
3101	421	55.00	2625.00	0.00	288.97	288.97
3105	421	55.00	2629.00	0.00	289.41	289.41
3109	421	55.00	2633.00	0.00	289.85	289.85
3113	421	55.00	2637.00	0.00	290.29	290.29
3117	421	55.00	2641.00	0.00	290.73	290.73
3121	421	55.00	2645.00	0.00	291.17	291.17
3125	421	55.00	2649.00	0.00	291.61	291.61
3129	421	55.00	2653.00	0.00	292.05	292.05
3133	421	55.00	2657.00	0.00	292.49	292.49
3137	421	55.00	2661.00	0.00	292.93	292.93
3141	421	55.00	2665.00	0.00	293.37	293.37
3145	421	55.00	2669.00	0.00	293.81	293.81
3149	421	55.00	2673.00	0.00	294.25	294.25
3153	421	55.00	2677.00	0.00	294.69	294.69
3157	421	55.00	2681.00	0.00	295.13	295.13
3161	421	55.00	2685.00	0.00	295.57	295.57
3165	421	55.00	2689.00	0.00	296.01	296.01
3169	421	55.00	2693.00	0.00	296.45	296.45
3173	421	55.00	2697.00	0.00	296.89	296.89
3177	421	55.00	2701.00	0.00	297.33	297.33
3181	421	55.00	2705.00	0.00	297.77	297.77
3185	421	55.00	2709.00	0.00	298.21	298.21
3189	421	55.00	2713.00	0.00	298.65	298.65
3193	421	55.00	2717.00	0.00	299.09	299.09

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

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
3197	421	55.00	2721.00	0.00	299.53	299.53
3201	421	55.00	2725.00	0.00	299.97	299.97
3205	421	55.00	2729.00	0.00	300.41	300.41
3209	421	55.00	2733.00	0.00	300.85	300.85
3213	421	55.00	2737.00	0.00	301.29	301.29
3217	421	55.00	2741.00	0.00	301.73	301.73
3221	421	55.00	2745.00	0.00	302.17	302.17
3225	421	55.00	2749.00	0.00	302.61	302.61
3229	421	55.00	2753.00	0.00	303.05	303.05
3233	421	55.00	2757.00	0.00	303.49	303.49
3237	421	55.00	2761.00	0.00	303.93	303.93
3241	421	55.00	2765.00	0.00	304.37	304.37
3245	421	55.00	2769.00	0.00	304.81	304.81
3249	421	55.00	2773.00	0.00	305.25	305.25
3253	421	55.00	2777.00	0.00	305.69	305.69
3257	421	55.00	2781.00	0.00	306.13	306.13
3261	421	55.00	2785.00	0.00	306.57	306.57
3265	421	55.00	2789.00	0.00	307.01	307.01
3269	421	55.00	2793.00	0.00	307.45	307.45
3273	421	55.00	2797.00	0.00	307.89	307.89
3277	421	55.00	2801.00	0.00	308.33	308.33
3281	421	55.00	2805.00	0.00	308.77	308.77
3285	421	55.00	2809.00	0.00	309.21	309.21
3289	421	55.00	2813.00	0.00	309.65	309.65
3293	421	55.00	2817.00	0.00	310.09	310.09
3297	421	55.00	2821.00	0.00	310.53	310.53
3301	421	55.00	2825.00	0.00	310.97	310.97
3305	421	55.00	2829.00	0.00	311.41	311.41
3309	421	55.00	2833.00	0.00	311.85	311.85
3313	421	55.00	2837.00	0.00	312.29	312.29
3317	421	55.00	2841.00	0.00	312.73	312.73
3321	421	55.00	2845.00	0.00	313.17	313.17
3325	421	55.00	2849.00	0.00	313.61	313.61
3329	421	55.00	2853.00	0.00	314.05	314.05
3333	421	55.00	2857.00	0.00	314.49	314.49
3337	421	55.00	2861.00	0.00	314.71	314.71
3341	421	55.00	2861.00	4.00	315.37	315.37
3345	421	55.00	2861.00	8.00	315.81	315.81
3349	421	55.00	2861.00	12.00	316.25	316.25
3353	421	55.00	2861.00	16.00	316.69	316.69
3357	421	55.00	2861.00	20.00	317.13	317.13
3361	421	55.00	2861.00	24.00	317.57	317.57
3365	421	55.00	2861.00	28.00	318.01	318.01
3369	421	55.00	2861.00	32.00	318.45	318.45
3373	421	55.00	2861.00	36.00	318.89	318.89
3377	421	55.00	2861.00	40.00	319.33	319.33
3381	421	55.00	2861.00	44.00	319.77	319.77
3385	421	55.00	2861.00	48.00	320.21	320.21
3389	421	55.00	2861.00	52.00	320.65	320.65
3393	421	55.00	2861.00	56.00	321.09	321.09
3397	421	55.00	2861.00	60.00	321.53	321.53
3401	421	55.00	2861.00	64.00	321.97	321.97
3405	421	55.00	2861.00	68.00	322.41	322.41
3409	421	55.00	2861.00	72.00	322.85	322.85
3413	421	55.00	2861.00	76.00	323.29	323.29

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
3417	421	55.00	2861.00	80.00	323.73	323.73
3421	421	55.00	2861.00	84.00	324.17	324.17
3425	421	55.00	2861.00	88.00	324.61	324.61
3429	421	55.00	2861.00	92.00	325.05	325.05
3433	421	55.00	2861.00	96.00	325.49	325.49
3437	421	55.00	2861.00	100.00	325.93	325.93
3441	421	55.00	2861.00	104.00	326.37	326.37
3445	421	55.00	2861.00	108.00	326.81	326.81
3449	421	55.00	2861.00	112.00	327.25	327.25
3453	421	55.00	2861.00	116.00	327.69	327.69
3457	421	55.00	2861.00	120.00	328.13	328.13
3461	421	55.00	2861.00	124.00	328.57	328.57
3465	421	55.00	2861.00	128.00	329.01	329.01
3469	421	55.00	2861.00	132.00	329.45	329.45
3473	421	55.00	2861.00	136.00	329.89	329.89
3477	421	55.00	2861.00	140.00	330.33	330.33
3481	421	55.00	2861.00	144.00	330.77	330.77
3485	421	55.00	2861.00	148.00	331.21	331.21
3489	421	55.00	2861.00	152.00	331.65	331.65
3493	421	55.00	2861.00	156.00	332.09	332.09
3497	421	55.00	2861.00	160.00	332.53	332.53
3501	421	55.00	2861.00	164.00	332.97	332.97
3505	421	55.00	2861.00	168.00	333.41	333.41
3509	421	55.00	2861.00	172.00	333.85	333.85
3513	421	55.00	2861.00	176.00	334.29	334.29
3517	421	55.00	2861.00	180.00	334.73	334.73
3521	421	55.00	2861.00	184.00	335.17	335.17
3525	421	55.00	2861.00	188.00	335.61	335.61
3529	421	55.00	2861.00	192.00	336.05	336.05
3533	421	55.00	2861.00	196.00	336.49	336.49
3537	421	55.00	2861.00	200.00	336.93	336.93
3541	421	55.00	2861.00	204.00	337.37	337.37
3545	421	55.00	2861.00	208.00	337.81	337.81
3549	421	55.00	2861.00	212.00	338.25	338.25
3553	421	55.00	2861.00	216.00	338.69	338.69
3557	421	55.00	2861.00	220.00	339.13	339.13
3561	421	55.00	2861.00	224.00	339.57	339.57
3565	421	55.00	2861.00	228.00	340.01	340.01
3569	421	55.00	2861.00	232.00	340.45	340.45
3573	421	55.00	2861.00	236.00	340.89	340.89
3577	421	55.00	2861.00	240.00	341.33	341.33
3581	421	55.00	2861.00	244.00	341.77	341.77
3585	421	55.00	2861.00	248.00	342.21	342.21
3589	421	55.00	2861.00	252.00	342.65	342.65
3593	421	55.00	2861.00	256.00	343.09	343.09
3597	421	55.00	2861.00	260.00	343.53	343.53
3601	421	55.00	2861.00	264.00	343.97	343.97
3605	421	55.00	2861.00	268.00	344.41	344.41
3609	421	55.00	2861.00	272.00	344.85	344.85
3613	421	55.00	2861.00	276.00	345.29	345.29
3617	421	55.00	2861.00	280.00	345.73	345.73
3621	421	55.00	2861.00	284.00	346.17	346.17
3625	421	55.00	2861.00	288.00	346.61	346.61
3629	421	55.00	2861.00	292.00	347.05	347.05
3633	421	55.00	2861.00	296.00	347.49	347.49

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

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**
3637	421	55.00	2861.00	300.00	347.93	347.93
3641	421	55.00	2861.00	304.00	348.37	348.37
3645	421	55.00	2861.00	308.00	348.81	348.81
3649	421	55.00	2861.00	312.00	349.25	349.25
3653	421	55.00	2861.00	316.00	349.63	349.63
3656	421	55.00	2861.00	319.00	349.80	349.80

Information to help you complete form P11 *Deductions Working Sheet* or substitute

If you use this table:

- enter 'B' in the space provided in the 'End of Year Summary' box on form P11
- copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P11.

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 66.

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 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 P11 *Deductions Working Sheet.*

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 forms P11 and P14					
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	0.07	0.07
112	97	13.00	2.00	0.00	0.12	0.12
113	97	13.00	3.00	0.00	0.17	0.17
114	97	13.00	4.00	0.00	0.22	0.22
115	97	13.00	5.00	0.00	0.27	0.27
116	97	13.00	6.00	0.00	0.31	0.31
117	97	13.00	7.00	0.00	0.36	0.36
118	97	13.00	8.00	0.00	0.41	0.41
119	97	13.00	9.00	0.00	0.46	0.46
120	97	13.00	10.00	0.00	0.51	0.51
121	97	13.00	11.00	0.00	0.56	0.56
122	97	13.00	12.00	0.00	0.61	0.61
123	97	13.00	13.00	0.00	0.65	0.65
124	97	13.00	14.00	0.00	0.70	0.70
125	97	13.00	15.00	0.00	0.75	0.75
126	97	13.00	16.00	0.00	0.80	0.80
127	97	13.00	17.00	0.00	0.85	0.85
128	97	13.00	18.00	0.00	0.90	0.90
129	97	13.00	19.00	0.00	0.94	0.94
130	97	13.00	20.00	0.00	0.99	0.99
131	97	13.00	21.00	0.00	1.04	1.04

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
132	97	13.00	22.00	0.00	1.09	1.09
133	97	13.00	23.00	0.00	1.14	1.14
134	97	13.00	24.00	0.00	1.19	1.19
135	97	13.00	25.00	0.00	1.24	1.24
136	97	13.00	26.00	0.00	1.28	1.28
137	97	13.00	27.00	0.00	1.33	1.33
138	97	13.00	28.00	0.00	1.38	1.38
139	97	13.00	29.00	0.00	1.43	1.43
140	97	13.00	30.00	0.00	1.48	1.48
141	97	13.00	31.00	0.00	1.53	1.53
142	97	13.00	32.00	0.00	1.58	1.58
143	97	13.00	33.00	0.00	1.62	1.62
144	97	13.00	34.00	0.00	1.67	1.67
145	97	13.00	35.00	0.00	1.72	1.72
146	97	13.00	36.00	0.00	1.77	1.77
147	97	13.00	37.00	0.00	1.82	1.82
148	97	13.00	38.00	0.00	1.87	1.87
149	97	13.00	39.00	0.00	1.91	1.91
150	97	13.00	40.00	0.00	1.96	1.96
151	97	13.00	41.00	0.00	2.01	2.01
152	97	13.00	42.00	0.00	2.06	2.06
153	97	13.00	43.00	0.00	2.11	2.11
154	97	13.00	44.00	0.00	2.16	2.16
155	97	13.00	45.00	0.00	2.21	2.21
156	97	13.00	46.00	0.00	2.25	2.25
157	97	13.00	47.00	0.00	2.30	2.30
158	97	13.00	48.00	0.00	2.35	2.35
159	97	13.00	49.00	0.00	2.40	2.40
160	97	13.00	50.00	0.00	2.45	2.45
161	97	13.00	51.00	0.00	2.50	2.50
162	97	13.00	52.00	0.00	2.55	2.55
163	97	13.00	53.00	0.00	2.59	2.59
164	97	13.00	54.00	0.00	2.64	2.64
165	97	13.00	55.00	0.00	2.69	2.69
166	97	13.00	56.00	0.00	2.74	2.74
167	97	13.00	57.00	0.00	2.79	2.79
168	97	13.00	58.00	0.00	2.84	2.84
169	97	13.00	59.00	0.00	2.88	2.88
170	97	13.00	60.00	0.00	2.93	2.93
171	97	13.00	61.00	0.00	2.98	2.98
172	97	13.00	62.00	0.00	3.03	3.03
173	97	13.00	63.00	0.00	3.08	3.08
174	97	13.00	64.00	0.00	3.13	3.13
175	97	13.00	65.00	0.00	3.18	3.18
176	97	13.00	66.00	0.00	3.22	3.22
177	97	13.00	67.00	0.00	3.27	3.27
178	97	13.00	68.00	0.00	3.32	3.32
179	97	13.00	69.00	0.00	3.37	3.37
180	97	13.00	70.00	0.00	3.42	3.42
181	97	13.00	71.00	0.00	3.47	3.47
182	97	13.00	72.00	0.00	3.52	3.52
183	97	13.00	73.00	0.00	3.56	3.56
184	97	13.00	74.00	0.00	3.61	3.61
185	97	13.00	75.00	0.00	3.66	3.66
186	97	13.00	76.00	0.00	3.71	3.71

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
187	97	13.00	77.00	0.00	3.76	3.76
188	97	13.00	78.00	0.00	3.81	3.81
189	97	13.00	79.00	0.00	3.85	3.85
190	97	13.00	80.00	0.00	3.90	3.90
191	97	13.00	81.00	0.00	3.95	3.95
192	97	13.00	82.00	0.00	4.00	4.00
193	97	13.00	83.00	0.00	4.05	4.05
194	97	13.00	84.00	0.00	4.10	4.10
195	97	13.00	85.00	0.00	4.15	4.15
196	97	13.00	86.00	0.00	4.19	4.19
197	97	13.00	87.00	0.00	4.24	4.24
198	97	13.00	88.00	0.00	4.29	4.29
199	97	13.00	89.00	0.00	4.34	4.34
200	97	13.00	90.00	0.00	4.39	4.39
201	97	13.00	91.00	0.00	4.44	4.44
202	97	13.00	92.00	0.00	4.49	4.49
203	97	13.00	93.00	0.00	4.53	4.53
204	97	13.00	94.00	0.00	4.58	4.58
205	97	13.00	95.00	0.00	4.63	4.63
206	97	13.00	96.00	0.00	4.68	4.68
207	97	13.00	97.00	0.00	4.73	4.73
208	97	13.00	98.00	0.00	4.78	4.78
209	97	13.00	99.00	0.00	4.82	4.82
210	97	13.00	100.00	0.00	4.87	4.87
211	97	13.00	101.00	0.00	4.92	4.92
212	97	13.00	102.00	0.00	4.97	4.97
213	97	13.00	103.00	0.00	5.02	5.02
214	97	13.00	104.00	0.00	5.07	5.07
215	97	13.00	105.00	0.00	5.12	5.12
216	97	13.00	106.00	0.00	5.16	5.16
217	97	13.00	107.00	0.00	5.21	5.21
218	97	13.00	108.00	0.00	5.26	5.26
219	97	13.00	109.00	0.00	5.31	5.31
220	97	13.00	110.00	0.00	5.36	5.36
221	97	13.00	111.00	0.00	5.41	5.41
222	97	13.00	112.00	0.00	5.46	5.46
223	97	13.00	113.00	0.00	5.50	5.50
224	97	13.00	114.00	0.00	5.55	5.55
225	97	13.00	115.00	0.00	5.60	5.60
226	97	13.00	116.00	0.00	5.65	5.65
227	97	13.00	117.00	0.00	5.70	5.70
228	97	13.00	118.00	0.00	5.75	5.75
229	97	13.00	119.00	0.00	5.79	5.79
230	97	13.00	120.00	0.00	5.84	5.84
231	97	13.00	121.00	0.00	5.89	5.89
232	97	13.00	122.00	0.00	5.94	5.94
233	97	13.00	123.00	0.00	5.99	5.99
234	97	13.00	124.00	0.00	6.04	6.04
235	97	13.00	125.00	0.00	6.09	6.09
236	97	13.00	126.00	0.00	6.13	6.13
237	97	13.00	127.00	0.00	6.18	6.18
238	97	13.00	128.00	0.00	6.23	6.23
239	97	13.00	129.00	0.00	6.28	6.28
240	97	13.00	130.00	0.00	6.33	6.33
241	97	13.00	131.00	0.00	6.38	6.38

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
242	97	13.00	132.00	0.00	6.43	6.43
243	97	13.00	133.00	0.00	6.47	6.47
244	97	13.00	134.00	0.00	6.52	6.52
245	97	13.00	135.00	0.00	6.57	6.57
246	97	13.00	136.00	0.00	6.62	6.62
247	97	13.00	137.00	0.00	6.67	6.67
248	97	13.00	138.00	0.00	6.72	6.72
249	97	13.00	139.00	0.00	6.76	6.76
250	97	13.00	140.00	0.00	6.81	6.81
251	97	13.00	141.00	0.00	6.86	6.86
252	97	13.00	142.00	0.00	6.91	6.91
253	97	13.00	143.00	0.00	6.96	6.96
254	97	13.00	144.00	0.00	7.01	7.01
255	97	13.00	145.00	0.00	7.06	7.06
256	97	13.00	146.00	0.00	7.10	7.10
257	97	13.00	147.00	0.00	7.15	7.15
258	97	13.00	148.00	0.00	7.20	7.20
259	97	13.00	149.00	0.00	7.25	7.25
260	97	13.00	150.00	0.00	7.30	7.30
261	97	13.00	151.00	0.00	7.35	7.35
262	97	13.00	152.00	0.00	7.40	7.40
263	97	13.00	153.00	0.00	7.44	7.44
264	97	13.00	154.00	0.00	7.49	7.49
265	97	13.00	155.00	0.00	7.54	7.54
266	97	13.00	156.00	0.00	7.59	7.59
267	97	13.00	157.00	0.00	7.64	7.64
268	97	13.00	158.00	0.00	7.69	7.69
269	97	13.00	159.00	0.00	7.73	7.73
270	97	13.00	160.00	0.00	7.78	7.78
271	97	13.00	161.00	0.00	7.83	7.83
272	97	13.00	162.00	0.00	7.88	7.88
273	97	13.00	163.00	0.00	7.93	7.93
274	97	13.00	164.00	0.00	7.98	7.98
275	97	13.00	165.00	0.00	8.03	8.03
276	97	13.00	166.00	0.00	8.07	8.07
277	97	13.00	167.00	0.00	8.12	8.12
278	97	13.00	168.00	0.00	8.17	8.17
279	97	13.00	169.00	0.00	8.22	8.22
280	97	13.00	170.00	0.00	8.27	8.27
281	97	13.00	171.00	0.00	8.32	8.32
282	97	13.00	172.00	0.00	8.37	8.37
283	97	13.00	173.00	0.00	8.41	8.41
284	97	13.00	174.00	0.00	8.46	8.46
285	97	13.00	175.00	0.00	8.51	8.51
286	97	13.00	176.00	0.00	8.56	8.56
287	97	13.00	177.00	0.00	8.61	8.61
288	97	13.00	178.00	0.00	8.66	8.66
289	97	13.00	179.00	0.00	8.70	8.70
290	97	13.00	180.00	0.00	8.75	8.75
291	97	13.00	181.00	0.00	8.80	8.80
292	97	13.00	182.00	0.00	8.85	8.85
293	97	13.00	183.00	0.00	8.90	8.90
294	97	13.00	184.00	0.00	8.95	8.95
295	97	13.00	185.00	0.00	9.00	9.00
296	97	13.00	186.00	0.00	9.04	9.04

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
297	97	13.00	187.00	0.00	9.09	9.09
298	97	13.00	188.00	0.00	9.14	9.14
299	97	13.00	189.00	0.00	9.19	9.19
300	97	13.00	190.00	0.00	9.24	9.24
301	97	13.00	191.00	0.00	9.29	9.29
302	97	13.00	192.00	0.00	9.34	9.34
303	97	13.00	193.00	0.00	9.38	9.38
304	97	13.00	194.00	0.00	9.43	9.43
305	97	13.00	195.00	0.00	9.48	9.48
306	97	13.00	196.00	0.00	9.53	9.53
307	97	13.00	197.00	0.00	9.58	9.58
308	97	13.00	198.00	0.00	9.63	9.63
309	97	13.00	199.00	0.00	9.67	9.67
310	97	13.00	200.00	0.00	9.72	9.72
311	97	13.00	201.00	0.00	9.77	9.77
312	97	13.00	202.00	0.00	9.82	9.82
313	97	13.00	203.00	0.00	9.87	9.87
314	97	13.00	204.00	0.00	9.92	9.92
315	97	13.00	205.00	0.00	9.97	9.97
316	97	13.00	206.00	0.00	10.01	10.01
317	97	13.00	207.00	0.00	10.06	10.06
318	97	13.00	208.00	0.00	10.11	10.11
319	97	13.00	209.00	0.00	10.16	10.16
320	97	13.00	210.00	0.00	10.21	10.21
321	97	13.00	211.00	0.00	10.26	10.26
322	97	13.00	212.00	0.00	10.31	10.31
323	97	13.00	213.00	0.00	10.35	10.35
324	97	13.00	214.00	0.00	10.40	10.40
325	97	13.00	215.00	0.00	10.45	10.45
326	97	13.00	216.00	0.00	10.50	10.50
327	97	13.00	217.00	0.00	10.55	10.55
328	97	13.00	218.00	0.00	10.60	10.60
329	97	13.00	219.00	0.00	10.64	10.64
330	97	13.00	220.00	0.00	10.69	10.69
331	97	13.00	221.00	0.00	10.74	10.74
332	97	13.00	222.00	0.00	10.79	10.79
333	97	13.00	223.00	0.00	10.84	10.84
334	97	13.00	224.00	0.00	10.89	10.89
335	97	13.00	225.00	0.00	10.94	10.94
336	97	13.00	226.00	0.00	10.98	10.98
337	97	13.00	227.00	0.00	11.03	11.03
338	97	13.00	228.00	0.00	11.08	11.08
339	97	13.00	229.00	0.00	11.13	11.13
340	97	13.00	230.00	0.00	11.18	11.18
341	97	13.00	231.00	0.00	11.23	11.23
342	97	13.00	232.00	0.00	11.28	11.28
343	97	13.00	233.00	0.00	11.32	11.32
344	97	13.00	234.00	0.00	11.37	11.37
345	97	13.00	235.00	0.00	11.42	11.42
346	97	13.00	236.00	0.00	11.47	11.47
347	97	13.00	237.00	0.00	11.52	11.52
348	97	13.00	238.00	0.00	11.57	11.57
349	97	13.00	239.00	0.00	11.61	11.61
350	97	13.00	240.00	0.00	11.66	11.66
351	97	13.00	241.00	0.00	11.71	11.71

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
352	97	13.00	242.00	0.00	11.76	11.76
353	97	13.00	243.00	0.00	11.81	11.81
354	97	13.00	244.00	0.00	11.86	11.86
355	97	13.00	245.00	0.00	11.91	11.91
356	97	13.00	246.00	0.00	11.95	11.95
357	97	13.00	247.00	0.00	12.00	12.00
358	97	13.00	248.00	0.00	12.05	12.05
359	97	13.00	249.00	0.00	12.10	12.10
360	97	13.00	250.00	0.00	12.15	12.15
361	97	13.00	251.00	0.00	12.20	12.20
362	97	13.00	252.00	0.00	12.25	12.25
363	97	13.00	253.00	0.00	12.29	12.29
364	97	13.00	254.00	0.00	12.34	12.34
365	97	13.00	255.00	0.00	12.39	12.39
366	97	13.00	256.00	0.00	12.44	12.44
367	97	13.00	257.00	0.00	12.49	12.49
368	97	13.00	258.00	0.00	12.54	12.54
369	97	13.00	259.00	0.00	12.58	12.58
370	97	13.00	260.00	0.00	12.63	12.63
371	97	13.00	261.00	0.00	12.68	12.68
372	97	13.00	262.00	0.00	12.73	12.73
373	97	13.00	263.00	0.00	12.78	12.78
374	97	13.00	264.00	0.00	12.83	12.83
375	97	13.00	265.00	0.00	12.88	12.88
376	97	13.00	266.00	0.00	12.92	12.92
377	97	13.00	267.00	0.00	12.97	12.97
378	97	13.00	268.00	0.00	13.02	13.02
379	97	13.00	269.00	0.00	13.07	13.07
380	97	13.00	270.00	0.00	13.12	13.12
381	97	13.00	271.00	0.00	13.17	13.17
382	97	13.00	272.00	0.00	13.22	13.22
383	97	13.00	273.00	0.00	13.26	13.26
384	97	13.00	274.00	0.00	13.31	13.31
385	97	13.00	275.00	0.00	13.36	13.36
386	97	13.00	276.00	0.00	13.41	13.41
387	97	13.00	277.00	0.00	13.46	13.46
388	97	13.00	278.00	0.00	13.51	13.51
389	97	13.00	279.00	0.00	13.55	13.55
390	97	13.00	280.00	0.00	13.60	13.60
391	97	13.00	281.00	0.00	13.65	13.65
392	97	13.00	282.00	0.00	13.70	13.70
393	97	13.00	283.00	0.00	13.75	13.75
394	97	13.00	284.00	0.00	13.80	13.80
395	97	13.00	285.00	0.00	13.85	13.85
396	97	13.00	286.00	0.00	13.89	13.89
397	97	13.00	287.00	0.00	13.94	13.94
398	97	13.00	288.00	0.00	13.99	13.99
399	97	13.00	289.00	0.00	14.04	14.04
400	97	13.00	290.00	0.00	14.09	14.09
401	97	13.00	291.00	0.00	14.14	14.14
402	97	13.00	292.00	0.00	14.19	14.19
403	97	13.00	293.00	0.00	14.23	14.23
404	97	13.00	294.00	0.00	14.28	14.28
405	97	13.00	295.00	0.00	14.33	14.33
406	97	13.00	296.00	0.00	14.38	14.38

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
407	97	13.00	297.00	0.00	14.43	14.43
408	97	13.00	298.00	0.00	14.48	14.48
409	97	13.00	299.00	0.00	14.52	14.52
410	97	13.00	300.00	0.00	14.57	14.57
411	97	13.00	301.00	0.00	14.62	14.62
412	97	13.00	302.00	0.00	14.67	14.67
413	97	13.00	303.00	0.00	14.72	14.72
414	97	13.00	304.00	0.00	14.77	14.77
415	97	13.00	305.00	0.00	14.82	14.82
416	97	13.00	306.00	0.00	14.86	14.86
417	97	13.00	307.00	0.00	14.91	14.91
418	97	13.00	308.00	0.00	14.96	14.96
419	97	13.00	309.00	0.00	15.01	15.01
420	97	13.00	310.00	0.00	15.06	15.06
421	97	13.00	311.00	0.00	15.11	15.11
422	97	13.00	312.00	0.00	15.16	15.16
423	97	13.00	313.00	0.00	15.20	15.20
424	97	13.00	314.00	0.00	15.25	15.25
425	97	13.00	315.00	0.00	15.30	15.30
426	97	13.00	316.00	0.00	15.35	15.35
427	97	13.00	317.00	0.00	15.40	15.40
428	97	13.00	318.00	0.00	15.45	15.45
429	97	13.00	319.00	0.00	15.49	15.49
430	97	13.00	320.00	0.00	15.54	15.54
431	97	13.00	321.00	0.00	15.59	15.59
432	97	13.00	322.00	0.00	15.64	15.64
433	97	13.00	323.00	0.00	15.69	15.69
434	97	13.00	324.00	0.00	15.74	15.74
435	97	13.00	325.00	0.00	15.79	15.79
436	97	13.00	326.00	0.00	15.83	15.83
437	97	13.00	327.00	0.00	15.88	15.88
438	97	13.00	328.00	0.00	15.93	15.93
439	97	13.00	329.00	0.00	15.98	15.98
440	97	13.00	330.00	0.00	16.03	16.03
441	97	13.00	331.00	0.00	16.08	16.08
442	97	13.00	332.00	0.00	16.13	16.13
443	97	13.00	333.00	0.00	16.17	16.17
444	97	13.00	334.00	0.00	16.22	16.22
445	97	13.00	335.00	0.00	16.27	16.27
446	97	13.00	336.00	0.00	16.32	16.32
447	97	13.00	337.00	0.00	16.37	16.37
448	97	13.00	338.00	0.00	16.42	16.42
449	97	13.00	339.00	0.00	16.46	16.46
450	97	13.00	340.00	0.00	16.51	16.51
451	97	13.00	341.00	0.00	16.56	16.56
452	97	13.00	342.00	0.00	16.61	16.61
453	97	13.00	343.00	0.00	16.66	16.66
454	97	13.00	344.00	0.00	16.71	16.71
455	97	13.00	345.00	0.00	16.76	16.76
456	97	13.00	346.00	0.00	16.80	16.80
457	97	13.00	347.00	0.00	16.85	16.85
458	97	13.00	348.00	0.00	16.90	16.90
459	97	13.00	349.00	0.00	16.95	16.95
460	97	13.00	350.00	0.00	17.00	17.00
461	97	13.00	351.00	0.00	17.05	17.05

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
462	97	13.00	352.00	0.00	17.10	17.10
463	97	13.00	353.00	0.00	17.14	17.14
464	97	13.00	354.00	0.00	17.19	17.19
465	97	13.00	355.00	0.00	17.24	17.24
466	97	13.00	356.00	0.00	17.29	17.29
467	97	13.00	357.00	0.00	17.34	17.34
468	97	13.00	358.00	0.00	17.39	17.39
469	97	13.00	359.00	0.00	17.43	17.43
470	97	13.00	360.00	0.00	17.48	17.48
471	97	13.00	361.00	0.00	17.53	17.53
472	97	13.00	362.00	0.00	17.58	17.58
473	97	13.00	363.00	0.00	17.63	17.63
474	97	13.00	364.00	0.00	17.68	17.68
475	97	13.00	365.00	0.00	17.73	17.73
476	97	13.00	366.00	0.00	17.77	17.77
477	97	13.00	367.00	0.00	17.82	17.82
478	97	13.00	368.00	0.00	17.87	17.87
479	97	13.00	369.00	0.00	17.92	17.92
480	97	13.00	370.00	0.00	17.97	17.97
481	97	13.00	371.00	0.00	18.02	18.02
482	97	13.00	372.00	0.00	18.07	18.07
483	97	13.00	373.00	0.00	18.11	18.11
484	97	13.00	374.00	0.00	18.16	18.16
485	97	13.00	375.00	0.00	18.21	18.21
486	97	13.00	376.00	0.00	18.26	18.26
487	97	13.00	377.00	0.00	18.31	18.31
488	97	13.00	378.00	0.00	18.36	18.36
489	97	13.00	379.00	0.00	18.40	18.40
490	97	13.00	380.00	0.00	18.45	18.45
491	97	13.00	381.00	0.00	18.50	18.50
492	97	13.00	382.00	0.00	18.55	18.55
493	97	13.00	383.00	0.00	18.60	18.60
494	97	13.00	384.00	0.00	18.65	18.65
495	97	13.00	385.00	0.00	18.70	18.70
496	97	13.00	386.00	0.00	18.74	18.74
497	97	13.00	387.00	0.00	18.79	18.79
498	97	13.00	388.00	0.00	18.84	18.84
499	97	13.00	389.00	0.00	18.89	18.89
500	97	13.00	390.00	0.00	18.94	18.94
501	97	13.00	391.00	0.00	18.99	18.99
502	97	13.00	392.00	0.00	19.04	19.04
503	97	13.00	393.00	0.00	19.08	19.08
504	97	13.00	394.00	0.00	19.13	19.13
505	97	13.00	395.00	0.00	19.18	19.18
506	97	13.00	396.00	0.00	19.23	19.23
507	97	13.00	397.00	0.00	19.28	19.28
508	97	13.00	398.00	0.00	19.33	19.33
509	97	13.00	399.00	0.00	19.37	19.37
510	97	13.00	400.00	0.00	19.42	19.42
511	97	13.00	401.00	0.00	19.47	19.47
512	97	13.00	402.00	0.00	19.52	19.52
513	97	13.00	403.00	0.00	19.57	19.57
514	97	13.00	404.00	0.00	19.62	19.62
515	97	13.00	405.00	0.00	19.67	19.67
516	97	13.00	406.00	0.00	19.71	19.71

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
517	97	13.00	407.00	0.00	19.76	19.76
518	97	13.00	408.00	0.00	19.81	19.81
519	97	13.00	409.00	0.00	19.86	19.86
520	97	13.00	410.00	0.00	19.91	19.91
521	97	13.00	411.00	0.00	19.96	19.96
522	97	13.00	412.00	0.00	20.01	20.01
523	97	13.00	413.00	0.00	20.05	20.05
524	97	13.00	414.00	0.00	20.10	20.10
525	97	13.00	415.00	0.00	20.15	20.15
526	97	13.00	416.00	0.00	20.20	20.20
527	97	13.00	417.00	0.00	20.25	20.25
528	97	13.00	418.00	0.00	20.30	20.30
529	97	13.00	419.00	0.00	20.34	20.34
530	97	13.00	420.00	0.00	20.39	20.39
531	97	13.00	421.00	0.00	20.44	20.44
532	97	13.00	422.00	0.00	20.49	20.49
533	97	13.00	423.00	0.00	20.54	20.54
534	97	13.00	424.00	0.00	20.59	20.59
535	97	13.00	425.00	0.00	20.64	20.64
536	97	13.00	426.00	0.00	20.68	20.68
537	97	13.00	427.00	0.00	20.73	20.73
538	97	13.00	428.00	0.00	20.78	20.78
539	97	13.00	429.00	0.00	20.83	20.83
540	97	13.00	430.00	0.00	20.88	20.88
541	97	13.00	431.00	0.00	20.93	20.93
542	97	13.00	432.00	0.00	20.98	20.98
543	97	13.00	433.00	0.00	21.02	21.02
544	97	13.00	434.00	0.00	21.07	21.07
545	97	13.00	435.00	0.00	21.12	21.12
546	97	13.00	436.00	0.00	21.17	21.17
547	97	13.00	437.00	0.00	21.22	21.22
548	97	13.00	438.00	0.00	21.27	21.27
549	97	13.00	439.00	0.00	21.31	21.31
550	97	13.00	440.00	0.00	21.36	21.36
551	97	13.00	441.00	0.00	21.41	21.41
552	97	13.00	442.00	0.00	21.46	21.46
553	97	13.00	443.00	0.00	21.51	21.51
554	97	13.00	444.00	0.00	21.56	21.56
555	97	13.00	445.00	0.00	21.61	21.61
556	97	13.00	446.00	0.00	21.65	21.65
557	97	13.00	447.00	0.00	21.70	21.70
558	97	13.00	448.00	0.00	21.75	21.75
559	97	13.00	449.00	0.00	21.80	21.80
560	97	13.00	450.00	0.00	21.85	21.85
561	97	13.00	451.00	0.00	21.90	21.90
562	97	13.00	452.00	0.00	21.95	21.95
563	97	13.00	453.00	0.00	21.99	21.99
564	97	13.00	454.00	0.00	22.04	22.04
565	97	13.00	455.00	0.00	22.09	22.09
566	97	13.00	456.00	0.00	22.14	22.14
567	97	13.00	457.00	0.00	22.19	22.19
568	97	13.00	458.00	0.00	22.24	22.24
569	97	13.00	459.00	0.00	22.28	22.28
570	97	13.00	460.00	0.00	22.33	22.33
571	97	13.00	461.00	0.00	22.38	22.38

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
572	97	13.00	462.00	0.00	22.43	22.43
573	97	13.00	463.00	0.00	22.48	22.48
574	97	13.00	464.00	0.00	22.53	22.53
575	97	13.00	465.00	0.00	22.58	22.58
576	97	13.00	466.00	0.00	22.62	22.62
577	97	13.00	467.00	0.00	22.67	22.67
578	97	13.00	468.00	0.00	22.72	22.72
579	97	13.00	469.00	0.00	22.77	22.77
580	97	13.00	470.00	0.00	22.82	22.82
581	97	13.00	471.00	0.00	22.87	22.87
582	97	13.00	472.00	0.00	22.92	22.92
583	97	13.00	473.00	0.00	22.96	22.96
584	97	13.00	474.00	0.00	23.01	23.01
585	97	13.00	475.00	0.00	23.06	23.06
586	97	13.00	476.00	0.00	23.11	23.11
587	97	13.00	477.00	0.00	23.16	23.16
588	97	13.00	478.00	0.00	23.21	23.21
589	97	13.00	479.00	0.00	23.25	23.25
590	97	13.00	480.00	0.00	23.30	23.30
591	97	13.00	481.00	0.00	23.35	23.35
592	97	13.00	482.00	0.00	23.40	23.40
593	97	13.00	483.00	0.00	23.45	23.45
594	97	13.00	484.00	0.00	23.50	23.50
595	97	13.00	485.00	0.00	23.55	23.55
596	97	13.00	486.00	0.00	23.59	23.59
597	97	13.00	487.00	0.00	23.64	23.64
598	97	13.00	488.00	0.00	23.69	23.69
599	97	13.00	489.00	0.00	23.74	23.74
600	97	13.00	490.00	0.00	23.79	23.79
601	97	13.00	491.00	0.00	23.84	23.84
602	97	13.00	492.00	0.00	23.89	23.89
603	97	13.00	493.00	0.00	23.93	23.93
604	97	13.00	494.00	0.00	23.98	23.98
605	97	13.00	495.00	0.00	24.03	24.03
606	97	13.00	496.00	0.00	24.08	24.08
607	97	13.00	497.00	0.00	24.13	24.13
608	97	13.00	498.00	0.00	24.18	24.18
609	97	13.00	499.00	0.00	24.22	24.22
610	97	13.00	500.00	0.00	24.27	24.27
611	97	13.00	501.00	0.00	24.32	24.32
612	97	13.00	502.00	0.00	24.37	24.37
613	97	13.00	503.00	0.00	24.42	24.42
614	97	13.00	504.00	0.00	24.47	24.47
615	97	13.00	505.00	0.00	24.52	24.52
616	97	13.00	506.00	0.00	24.56	24.56
617	97	13.00	507.00	0.00	24.61	24.61
618	97	13.00	508.00	0.00	24.66	24.66
619	97	13.00	509.00	0.00	24.71	24.71
620	97	13.00	510.00	0.00	24.76	24.76
621	97	13.00	511.00	0.00	24.81	24.81
622	97	13.00	512.00	0.00	24.86	24.86
623	97	13.00	513.00	0.00	24.90	24.90
624	97	13.00	514.00	0.00	24.95	24.95
625	97	13.00	515.00	0.00	25.00	25.00
626	97	13.00	516.00	0.00	25.05	25.05

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
627	97	13.00	517.00	0.00	25.10	25.10
628	97	13.00	518.00	0.00	25.15	25.15
629	97	13.00	519.00	0.00	25.19	25.19
630	97	13.00	520.00	0.00	25.24	25.24
631	97	13.00	521.00	0.00	25.29	25.29
632	97	13.00	522.00	0.00	25.34	25.34
633	97	13.00	523.00	0.00	25.39	25.39
634	97	13.00	524.00	0.00	25.44	25.44
635	97	13.00	525.00	0.00	25.49	25.49
636	97	13.00	526.00	0.00	25.53	25.53
637	97	13.00	527.00	0.00	25.58	25.58
638	97	13.00	528.00	0.00	25.63	25.63
639	97	13.00	529.00	0.00	25.68	25.68
640	97	13.00	530.00	0.00	25.73	25.73
641	97	13.00	531.00	0.00	25.78	25.78
642	97	13.00	532.00	0.00	25.83	25.83
643	97	13.00	533.00	0.00	25.87	25.87
644	97	13.00	534.00	0.00	25.92	25.92
645	97	13.00	535.00	0.00	25.97	25.97
646	97	13.00	536.00	0.00	26.02	26.02
647	97	13.00	537.00	0.00	26.07	26.07
648	97	13.00	538.00	0.00	26.12	26.12
649	97	13.00	539.00	0.00	26.16	26.16
650	97	13.00	540.00	0.00	26.21	26.21
651	97	13.00	541.00	0.00	26.26	26.26
652	97	13.00	542.00	0.00	26.31	26.31
653	97	13.00	543.00	0.00	26.36	26.36
654	97	13.00	544.00	0.00	26.41	26.41
655	97	13.00	545.00	0.00	26.46	26.46
656	97	13.00	546.00	0.00	26.50	26.50
657	97	13.00	547.00	0.00	26.55	26.55
658	97	13.00	548.00	0.00	26.60	26.60
659	97	13.00	549.00	0.00	26.65	26.65
660	97	13.00	550.00	0.00	26.70	26.70
661	97	13.00	551.00	0.00	26.75	26.75
662	97	13.00	552.00	0.00	26.80	26.80
663	97	13.00	553.00	0.00	26.84	26.84
664	97	13.00	554.00	0.00	26.89	26.89
665	97	13.00	555.00	0.00	26.94	26.94
666	97	13.00	556.00	0.00	26.99	26.99
667	97	13.00	557.00	0.00	27.04	27.04
668	97	13.00	558.00	0.00	27.09	27.09
669	97	13.00	559.00	0.00	27.13	27.13
670	97	13.00	560.00	0.00	27.18	27.18
671	97	13.00	561.00	0.00	27.23	27.23
672	97	13.00	562.00	0.00	27.28	27.28
673	97	13.00	563.00	0.00	27.33	27.33
674	97	13.00	564.00	0.00	27.38	27.38
675	97	13.00	565.00	0.00	27.43	27.43
676	97	13.00	566.00	0.00	27.47	27.47
677	97	13.00	567.00	0.00	27.52	27.52
678	97	13.00	568.00	0.00	27.57	27.57
679	97	13.00	569.00	0.00	27.62	27.62
680	97	13.00	570.00	0.00	27.67	27.67
681	97	13.00	571.00	0.00	27.72	27.72

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
682	97	13.00	572.00	0.00	27.77	27.77
683	97	13.00	573.00	0.00	27.81	27.81
684	97	13.00	574.00	0.00	27.86	27.86
685	97	13.00	575.00	0.00	27.91	27.91
686	97	13.00	576.00	0.00	27.96	27.96
687	97	13.00	577.00	0.00	28.01	28.01
688	97	13.00	578.00	0.00	28.06	28.06
689	97	13.00	579.00	0.00	28.10	28.10
690	97	13.00	580.00	0.00	28.15	28.15
691	97	13.00	581.00	0.00	28.20	28.20
692	97	13.00	582.00	0.00	28.25	28.25
693	97	13.00	583.00	0.00	28.30	28.30
694	97	13.00	584.00	0.00	28.35	28.35
695	97	13.00	585.00	0.00	28.40	28.40
696	97	13.00	586.00	0.00	28.44	28.44
697	97	13.00	587.00	0.00	28.49	28.49
698	97	13.00	588.00	0.00	28.54	28.54
699	97	13.00	589.00	0.00	28.59	28.59
700	97	13.00	590.00	0.00	28.64	28.64
701	97	13.00	591.00	0.00	28.69	28.69
702	97	13.00	592.00	0.00	28.74	28.74
703	97	13.00	593.00	0.00	28.78	28.78
704	97	13.00	594.00	0.00	28.83	28.83
705	97	13.00	595.00	0.00	28.88	28.88
706	97	13.00	596.00	0.00	28.93	28.93
707	97	13.00	597.00	0.00	28.98	28.98
708	97	13.00	598.00	0.00	29.03	29.03
709	97	13.00	599.00	0.00	29.07	29.07
710	97	13.00	600.00	0.00	29.12	29.12
711	97	13.00	601.00	0.00	29.17	29.17
712	97	13.00	602.00	0.00	29.22	29.22
713	97	13.00	603.00	0.00	29.27	29.27
714	97	13.00	604.00	0.00	29.32	29.32
715	97	13.00	605.00	0.00	29.37	29.37
716	97	13.00	606.00	0.00	29.41	29.41
717	97	13.00	607.00	0.00	29.46	29.46
718	97	13.00	608.00	0.00	29.51	29.51
719	97	13.00	609.00	0.00	29.56	29.56
720	97	13.00	610.00	0.00	29.61	29.61
721	97	13.00	611.00	0.00	29.66	29.66
722	97	13.00	612.00	0.00	29.71	29.71
723	97	13.00	613.00	0.00	29.75	29.75
724	97	13.00	614.00	0.00	29.80	29.80
725	97	13.00	615.00	0.00	29.85	29.85
726	97	13.00	616.00	0.00	29.90	29.90
727	97	13.00	617.00	0.00	29.95	29.95
728	97	13.00	618.00	0.00	30.00	30.00
729	97	13.00	619.00	0.00	30.04	30.04
730	97	13.00	620.00	0.00	30.09	30.09
731	97	13.00	621.00	0.00	30.14	30.14
732	97	13.00	622.00	0.00	30.19	30.19
733	97	13.00	623.00	0.00	30.24	30.24
734	97	13.00	624.00	0.00	30.29	30.29
735	97	13.00	625.00	0.00	30.34	30.34
736	97	13.00	626.00	0.00	30.38	30.38

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
737	97	13.00	627.00	0.00	30.43	30.43
738	97	13.00	628.00	0.00	30.48	30.48
739	97	13.00	629.00	0.00	30.53	30.53
740	97	13.00	630.00	0.00	30.58	30.58
741	97	13.00	631.00	0.00	30.63	30.63
742	97	13.00	632.00	0.00	30.68	30.68
743	97	13.00	633.00	0.00	30.72	30.72
744	97	13.00	634.00	0.00	30.77	30.77
745	97	13.00	635.00	0.00	30.82	30.82
746	97	13.00	636.00	0.00	30.87	30.87
747	97	13.00	637.00	0.00	30.92	30.92
748	97	13.00	638.00	0.00	30.97	30.97
749	97	13.00	639.00	0.00	31.01	31.01
750	97	13.00	640.00	0.00	31.06	31.06
751	97	13.00	641.00	0.00	31.11	31.11
752	97	13.00	642.00	0.00	31.16	31.16
753	97	13.00	643.00	0.00	31.21	31.21
754	97	13.00	644.00	0.00	31.26	31.26
755	97	13.00	645.00	0.00	31.31	31.31
756	97	13.00	646.00	0.00	31.35	31.35
757	97	13.00	647.00	0.00	31.40	31.40
758	97	13.00	648.00	0.00	31.45	31.45
759	97	13.00	649.00	0.00	31.50	31.50
760	97	13.00	650.00	0.00	31.55	31.55
761	97	13.00	651.00	0.00	31.60	31.60
762	97	13.00	652.00	0.00	31.65	31.65
763	97	13.00	653.00	0.00	31.69	31.69
764	97	13.00	654.00	0.00	31.74	31.74
765	97	13.00	655.00	0.00	31.79	31.79
766	97	13.00	656.00	0.00	31.84	31.84
767	97	13.00	657.00	0.00	31.89	31.89
768	97	13.00	658.00	0.00	31.94	31.94
769	97	13.00	659.00	0.00	31.98	31.98
770	97	13.00	660.00	0.00	32.01	32.01
771	97	13.00	660.00	1.00	32.08	32.08
772	97	13.00	660.00	2.00	32.13	32.13
773	97	13.00	660.00	3.00	32.18	32.18
774	97	13.00	660.00	4.00	32.23	32.23
775	97	13.00	660.00	5.00	32.28	32.28
776	97	13.00	660.00	6.00	32.32	32.32
777	97	13.00	660.00	7.00	32.37	32.37
778	97	13.00	660.00	8.00	32.42	32.42
779	97	13.00	660.00	9.00	32.47	32.47
780	97	13.00	660.00	10.00	32.52	32.52
781	97	13.00	660.00	11.00	32.57	32.57
782	97	13.00	660.00	12.00	32.62	32.62
783	97	13.00	660.00	13.00	32.66	32.66
784	97	13.00	660.00	14.00	32.71	32.71
785	97	13.00	660.00	15.00	32.76	32.76
786	97	13.00	660.00	16.00	32.81	32.81
787	97	13.00	660.00	17.00	32.86	32.86
788	97	13.00	660.00	18.00	32.91	32.91
789	97	13.00	660.00	19.00	32.95	32.95
790	97	13.00	660.00	20.00	33.00	33.00
791	97	13.00	660.00	21.00	33.05	33.05

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
792	97	13.00	660.00	22.00	33.10	33.10
793	97	13.00	660.00	23.00	33.15	33.15
794	97	13.00	660.00	24.00	33.20	33.20
795	97	13.00	660.00	25.00	33.25	33.25
796	97	13.00	660.00	26.00	33.29	33.29
797	97	13.00	660.00	27.00	33.34	33.34
798	97	13.00	660.00	28.00	33.39	33.39
799	97	13.00	660.00	29.00	33.44	33.44
800	97	13.00	660.00	30.00	33.49	33.49
801	97	13.00	660.00	31.00	33.54	33.54
802	97	13.00	660.00	32.00	33.59	33.59
803	97	13.00	660.00	33.00	33.63	33.63
804	97	13.00	660.00	34.00	33.68	33.68
805	97	13.00	660.00	35.00	33.73	33.73
806	97	13.00	660.00	36.00	33.78	33.78
807	97	13.00	660.00	37.00	33.83	33.83
808	97	13.00	660.00	38.00	33.88	33.88
809	97	13.00	660.00	39.00	33.92	33.92
810	97	13.00	660.00	40.00	33.97	33.97
811	97	13.00	660.00	41.00	34.02	34.02
812	97	13.00	660.00	42.00	34.07	34.07
813	97	13.00	660.00	43.00	34.12	34.12
814	97	13.00	660.00	44.00	34.17	34.17
815	97	13.00	660.00	45.00	34.22	34.22
816	97	13.00	660.00	46.00	34.26	34.26
817	97	13.00	660.00	47.00	34.31	34.31
818	97	13.00	660.00	48.00	34.36	34.36
819	97	13.00	660.00	49.00	34.41	34.41
820	97	13.00	660.00	50.00	34.46	34.46
821	97	13.00	660.00	51.00	34.51	34.51
822	97	13.00	660.00	52.00	34.56	34.56
823	97	13.00	660.00	53.00	34.60	34.60
824	97	13.00	660.00	54.00	34.65	34.65
825	97	13.00	660.00	55.00	34.70	34.70
826	97	13.00	660.00	56.00	34.75	34.75
827	97	13.00	660.00	57.00	34.80	34.80
828	97	13.00	660.00	58.00	34.85	34.85
829	97	13.00	660.00	59.00	34.89	34.89
830	97	13.00	660.00	60.00	34.94	34.94
831	97	13.00	660.00	61.00	34.99	34.99
832	97	13.00	660.00	62.00	35.04	35.04
833	97	13.00	660.00	63.00	35.09	35.09
834	97	13.00	660.00	64.00	35.14	35.14
835	97	13.00	660.00	65.00	35.19	35.19
836	97	13.00	660.00	66.00	35.23	35.23
837	97	13.00	660.00	67.00	35.28	35.28
838	97	13.00	660.00	68.00	35.33	35.33
839	97	13.00	660.00	69.00	35.38	35.38
840	97	13.00	660.00	70.00	35.43	35.43
841	97	13.00	660.00	71.00	35.48	35.48
842	97	13.00	660.00	72.00	35.53	35.53
843	97	13.00	660.00	73.00	35.57	35.57
844	97	13.00	660.00	74.00	35.60	35.60

Information to help you complete form P11 *Deductions Working Sheet* or substitute

If you use this table:

- enter 'B' in the space provided in the 'End of Year Summary' box on form P11
- copy the figures in columns 1a – 1f of the table to columns 1a – 1f on form P11.

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 66.

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 may pay slightly more or less than if you used the exact percentage method.

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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 forms P11 and P14					
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	0.14	0.14
481	421	55.00	5.00	0.00	0.34	0.34
485	421	55.00	9.00	0.00	0.53	0.53
489	421	55.00	13.00	0.00	0.73	0.73
493	421	55.00	17.00	0.00	0.92	0.92
497	421	55.00	21.00	0.00	1.11	1.11
501	421	55.00	25.00	0.00	1.31	1.31
505	421	55.00	29.00	0.00	1.50	1.50
509	421	55.00	33.00	0.00	1.70	1.70
513	421	55.00	37.00	0.00	1.89	1.89
517	421	55.00	41.00	0.00	2.08	2.08
521	421	55.00	45.00	0.00	2.28	2.28
525	421	55.00	49.00	0.00	2.47	2.47
529	421	55.00	53.00	0.00	2.67	2.67
533	421	55.00	57.00	0.00	2.86	2.86
537	421	55.00	61.00	0.00	3.05	3.05
541	421	55.00	65.00	0.00	3.25	3.25
545	421	55.00	69.00	0.00	3.44	3.44
549	421	55.00	73.00	0.00	3.64	3.64
553	421	55.00	77.00	0.00	3.83	3.83

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
557	421	55.00	81.00	0.00	4.02	4.02
561	421	55.00	85.00	0.00	4.22	4.22
565	421	55.00	89.00	0.00	4.41	4.41
569	421	55.00	93.00	0.00	4.61	4.61
573	421	55.00	97.00	0.00	4.80	4.80
577	421	55.00	101.00	0.00	4.99	4.99
581	421	55.00	105.00	0.00	5.19	5.19
585	421	55.00	109.00	0.00	5.38	5.38
589	421	55.00	113.00	0.00	5.58	5.58
593	421	55.00	117.00	0.00	5.77	5.77
597	421	55.00	121.00	0.00	5.96	5.96
601	421	55.00	125.00	0.00	6.16	6.16
605	421	55.00	129.00	0.00	6.35	6.35
609	421	55.00	133.00	0.00	6.55	6.55
613	421	55.00	137.00	0.00	6.74	6.74
617	421	55.00	141.00	0.00	6.93	6.93
621	421	55.00	145.00	0.00	7.13	7.13
625	421	55.00	149.00	0.00	7.32	7.32
629	421	55.00	153.00	0.00	7.52	7.52
633	421	55.00	157.00	0.00	7.71	7.71
637	421	55.00	161.00	0.00	7.90	7.90
641	421	55.00	165.00	0.00	8.10	8.10
645	421	55.00	169.00	0.00	8.29	8.29
649	421	55.00	173.00	0.00	8.49	8.49
653	421	55.00	177.00	0.00	8.68	8.68
657	421	55.00	181.00	0.00	8.87	8.87
661	421	55.00	185.00	0.00	9.07	9.07
665	421	55.00	189.00	0.00	9.26	9.26
669	421	55.00	193.00	0.00	9.46	9.46
673	421	55.00	197.00	0.00	9.65	9.65
677	421	55.00	201.00	0.00	9.84	9.84
681	421	55.00	205.00	0.00	10.04	10.04
685	421	55.00	209.00	0.00	10.23	10.23
689	421	55.00	213.00	0.00	10.43	10.43
693	421	55.00	217.00	0.00	10.62	10.62
697	421	55.00	221.00	0.00	10.81	10.81
701	421	55.00	225.00	0.00	11.01	11.01
705	421	55.00	229.00	0.00	11.20	11.20
709	421	55.00	233.00	0.00	11.40	11.40
713	421	55.00	237.00	0.00	11.59	11.59
717	421	55.00	241.00	0.00	11.78	11.78
721	421	55.00	245.00	0.00	11.98	11.98
725	421	55.00	249.00	0.00	12.17	12.17
729	421	55.00	253.00	0.00	12.37	12.37
733	421	55.00	257.00	0.00	12.56	12.56
737	421	55.00	261.00	0.00	12.75	12.75
741	421	55.00	265.00	0.00	12.95	12.95
745	421	55.00	269.00	0.00	13.14	13.14
749	421	55.00	273.00	0.00	13.34	13.34
753	421	55.00	277.00	0.00	13.53	13.53
757	421	55.00	281.00	0.00	13.72	13.72
761	421	55.00	285.00	0.00	13.92	13.92
765	421	55.00	289.00	0.00	14.11	14.11
769	421	55.00	293.00	0.00	14.31	14.31
773	421	55.00	297.00	0.00	14.50	14.50

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
777	421	55.00	301.00	0.00	14.69	14.69
781	421	55.00	305.00	0.00	14.89	14.89
785	421	55.00	309.00	0.00	15.08	15.08
789	421	55.00	313.00	0.00	15.28	15.28
793	421	55.00	317.00	0.00	15.47	15.47
797	421	55.00	321.00	0.00	15.66	15.66
801	421	55.00	325.00	0.00	15.86	15.86
805	421	55.00	329.00	0.00	16.05	16.05
809	421	55.00	333.00	0.00	16.25	16.25
813	421	55.00	337.00	0.00	16.44	16.44
817	421	55.00	341.00	0.00	16.63	16.63
821	421	55.00	345.00	0.00	16.83	16.83
825	421	55.00	349.00	0.00	17.02	17.02
829	421	55.00	353.00	0.00	17.22	17.22
833	421	55.00	357.00	0.00	17.41	17.41
837	421	55.00	361.00	0.00	17.60	17.60
841	421	55.00	365.00	0.00	17.80	17.80
845	421	55.00	369.00	0.00	17.99	17.99
849	421	55.00	373.00	0.00	18.19	18.19
853	421	55.00	377.00	0.00	18.38	18.38
857	421	55.00	381.00	0.00	18.57	18.57
861	421	55.00	385.00	0.00	18.77	18.77
865	421	55.00	389.00	0.00	18.96	18.96
869	421	55.00	393.00	0.00	19.16	19.16
873	421	55.00	397.00	0.00	19.35	19.35
877	421	55.00	401.00	0.00	19.54	19.54
881	421	55.00	405.00	0.00	19.74	19.74
885	421	55.00	409.00	0.00	19.93	19.93
889	421	55.00	413.00	0.00	20.13	20.13
893	421	55.00	417.00	0.00	20.32	20.32
897	421	55.00	421.00	0.00	20.51	20.51
901	421	55.00	425.00	0.00	20.71	20.71
905	421	55.00	429.00	0.00	20.90	20.90
909	421	55.00	433.00	0.00	21.10	21.10
913	421	55.00	437.00	0.00	21.29	21.29
917	421	55.00	441.00	0.00	21.48	21.48
921	421	55.00	445.00	0.00	21.68	21.68
925	421	55.00	449.00	0.00	21.87	21.87
929	421	55.00	453.00	0.00	22.07	22.07
933	421	55.00	457.00	0.00	22.26	22.26
937	421	55.00	461.00	0.00	22.45	22.45
941	421	55.00	465.00	0.00	22.65	22.65
945	421	55.00	469.00	0.00	22.84	22.84
949	421	55.00	473.00	0.00	23.04	23.04
953	421	55.00	477.00	0.00	23.23	23.23
957	421	55.00	481.00	0.00	23.42	23.42
961	421	55.00	485.00	0.00	23.62	23.62
965	421	55.00	489.00	0.00	23.81	23.81
969	421	55.00	493.00	0.00	24.01	24.01
973	421	55.00	497.00	0.00	24.20	24.20
977	421	55.00	501.00	0.00	24.39	24.39
981	421	55.00	505.00	0.00	24.59	24.59
985	421	55.00	509.00	0.00	24.78	24.78
989	421	55.00	513.00	0.00	24.98	24.98
993	421	55.00	517.00	0.00	25.17	25.17

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
997	421	55.00	521.00	0.00	25.36	25.36
1001	421	55.00	525.00	0.00	25.56	25.56
1005	421	55.00	529.00	0.00	25.75	25.75
1009	421	55.00	533.00	0.00	25.95	25.95
1013	421	55.00	537.00	0.00	26.14	26.14
1017	421	55.00	541.00	0.00	26.33	26.33
1021	421	55.00	545.00	0.00	26.53	26.53
1025	421	55.00	549.00	0.00	26.72	26.72
1029	421	55.00	553.00	0.00	26.92	26.92
1033	421	55.00	557.00	0.00	27.11	27.11
1037	421	55.00	561.00	0.00	27.30	27.30
1041	421	55.00	565.00	0.00	27.50	27.50
1045	421	55.00	569.00	0.00	27.69	27.69
1049	421	55.00	573.00	0.00	27.89	27.89
1053	421	55.00	577.00	0.00	28.08	28.08
1057	421	55.00	581.00	0.00	28.27	28.27
1061	421	55.00	585.00	0.00	28.47	28.47
1065	421	55.00	589.00	0.00	28.66	28.66
1069	421	55.00	593.00	0.00	28.86	28.86
1073	421	55.00	597.00	0.00	29.05	29.05
1077	421	55.00	601.00	0.00	29.24	29.24
1081	421	55.00	605.00	0.00	29.44	29.44
1085	421	55.00	609.00	0.00	29.63	29.63
1089	421	55.00	613.00	0.00	29.83	29.83
1093	421	55.00	617.00	0.00	30.02	30.02
1097	421	55.00	621.00	0.00	30.21	30.21
1101	421	55.00	625.00	0.00	30.41	30.41
1105	421	55.00	629.00	0.00	30.60	30.60
1109	421	55.00	633.00	0.00	30.80	30.80
1113	421	55.00	637.00	0.00	30.99	30.99
1117	421	55.00	641.00	0.00	31.18	31.18
1121	421	55.00	645.00	0.00	31.38	31.38
1125	421	55.00	649.00	0.00	31.57	31.57
1129	421	55.00	653.00	0.00	31.77	31.77
1133	421	55.00	657.00	0.00	31.96	31.96
1137	421	55.00	661.00	0.00	32.15	32.15
1141	421	55.00	665.00	0.00	32.35	32.35
1145	421	55.00	669.00	0.00	32.54	32.54
1149	421	55.00	673.00	0.00	32.74	32.74
1153	421	55.00	677.00	0.00	32.93	32.93
1157	421	55.00	681.00	0.00	33.12	33.12
1161	421	55.00	685.00	0.00	33.32	33.32
1165	421	55.00	689.00	0.00	33.51	33.51
1169	421	55.00	693.00	0.00	33.71	33.71
1173	421	55.00	697.00	0.00	33.90	33.90
1177	421	55.00	701.00	0.00	34.09	34.09
1181	421	55.00	705.00	0.00	34.29	34.29
1185	421	55.00	709.00	0.00	34.48	34.48
1189	421	55.00	713.00	0.00	34.68	34.68
1193	421	55.00	717.00	0.00	34.87	34.87
1197	421	55.00	721.00	0.00	35.06	35.06
1201	421	55.00	725.00	0.00	35.26	35.26
1205	421	55.00	729.00	0.00	35.45	35.45
1209	421	55.00	733.00	0.00	35.65	35.65
1213	421	55.00	737.00	0.00	35.84	35.84

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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	36.03	36.03
1221	421	55.00	745.00	0.00	36.23	36.23
1225	421	55.00	749.00	0.00	36.42	36.42
1229	421	55.00	753.00	0.00	36.62	36.62
1233	421	55.00	757.00	0.00	36.81	36.81
1237	421	55.00	761.00	0.00	37.00	37.00
1241	421	55.00	765.00	0.00	37.20	37.20
1245	421	55.00	769.00	0.00	37.39	37.39
1249	421	55.00	773.00	0.00	37.59	37.59
1253	421	55.00	777.00	0.00	37.78	37.78
1257	421	55.00	781.00	0.00	37.97	37.97
1261	421	55.00	785.00	0.00	38.17	38.17
1265	421	55.00	789.00	0.00	38.36	38.36
1269	421	55.00	793.00	0.00	38.56	38.56
1273	421	55.00	797.00	0.00	38.75	38.75
1277	421	55.00	801.00	0.00	38.94	38.94
1281	421	55.00	805.00	0.00	39.14	39.14
1285	421	55.00	809.00	0.00	39.33	39.33
1289	421	55.00	813.00	0.00	39.53	39.53
1293	421	55.00	817.00	0.00	39.72	39.72
1297	421	55.00	821.00	0.00	39.91	39.91
1301	421	55.00	825.00	0.00	40.11	40.11
1305	421	55.00	829.00	0.00	40.30	40.30
1309	421	55.00	833.00	0.00	40.50	40.50
1313	421	55.00	837.00	0.00	40.69	40.69
1317	421	55.00	841.00	0.00	40.88	40.88
1321	421	55.00	845.00	0.00	41.08	41.08
1325	421	55.00	849.00	0.00	41.27	41.27
1329	421	55.00	853.00	0.00	41.47	41.47
1333	421	55.00	857.00	0.00	41.66	41.66
1337	421	55.00	861.00	0.00	41.85	41.85
1341	421	55.00	865.00	0.00	42.05	42.05
1345	421	55.00	869.00	0.00	42.24	42.24
1349	421	55.00	873.00	0.00	42.44	42.44
1353	421	55.00	877.00	0.00	42.63	42.63
1357	421	55.00	881.00	0.00	42.82	42.82
1361	421	55.00	885.00	0.00	43.02	43.02
1365	421	55.00	889.00	0.00	43.21	43.21
1369	421	55.00	893.00	0.00	43.41	43.41
1373	421	55.00	897.00	0.00	43.60	43.60
1377	421	55.00	901.00	0.00	43.79	43.79
1381	421	55.00	905.00	0.00	43.99	43.99
1385	421	55.00	909.00	0.00	44.18	44.18
1389	421	55.00	913.00	0.00	44.38	44.38
1393	421	55.00	917.00	0.00	44.57	44.57
1397	421	55.00	921.00	0.00	44.76	44.76
1401	421	55.00	925.00	0.00	44.96	44.96
1405	421	55.00	929.00	0.00	45.15	45.15
1409	421	55.00	933.00	0.00	45.35	45.35
1413	421	55.00	937.00	0.00	45.54	45.54
1417	421	55.00	941.00	0.00	45.73	45.73
1421	421	55.00	945.00	0.00	45.93	45.93
1425	421	55.00	949.00	0.00	46.12	46.12
1429	421	55.00	953.00	0.00	46.32	46.32
1433	421	55.00	957.00	0.00	46.51	46.51

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
1437	421	55.00	961.00	0.00	46.70	46.70
1441	421	55.00	965.00	0.00	46.90	46.90
1445	421	55.00	969.00	0.00	47.09	47.09
1449	421	55.00	973.00	0.00	47.29	47.29
1453	421	55.00	977.00	0.00	47.48	47.48
1457	421	55.00	981.00	0.00	47.67	47.67
1461	421	55.00	985.00	0.00	47.87	47.87
1465	421	55.00	989.00	0.00	48.06	48.06
1469	421	55.00	993.00	0.00	48.26	48.26
1473	421	55.00	997.00	0.00	48.45	48.45
1477	421	55.00	1001.00	0.00	48.64	48.64
1481	421	55.00	1005.00	0.00	48.84	48.84
1485	421	55.00	1009.00	0.00	49.03	49.03
1489	421	55.00	1013.00	0.00	49.23	49.23
1493	421	55.00	1017.00	0.00	49.42	49.42
1497	421	55.00	1021.00	0.00	49.61	49.61
1501	421	55.00	1025.00	0.00	49.81	49.81
1505	421	55.00	1029.00	0.00	50.00	50.00
1509	421	55.00	1033.00	0.00	50.20	50.20
1513	421	55.00	1037.00	0.00	50.39	50.39
1517	421	55.00	1041.00	0.00	50.58	50.58
1521	421	55.00	1045.00	0.00	50.78	50.78
1525	421	55.00	1049.00	0.00	50.97	50.97
1529	421	55.00	1053.00	0.00	51.17	51.17
1533	421	55.00	1057.00	0.00	51.36	51.36
1537	421	55.00	1061.00	0.00	51.55	51.55
1541	421	55.00	1065.00	0.00	51.75	51.75
1545	421	55.00	1069.00	0.00	51.94	51.94
1549	421	55.00	1073.00	0.00	52.14	52.14
1553	421	55.00	1077.00	0.00	52.33	52.33
1557	421	55.00	1081.00	0.00	52.52	52.52
1561	421	55.00	1085.00	0.00	52.72	52.72
1565	421	55.00	1089.00	0.00	52.91	52.91
1569	421	55.00	1093.00	0.00	53.11	53.11
1573	421	55.00	1097.00	0.00	53.30	53.30
1577	421	55.00	1101.00	0.00	53.49	53.49
1581	421	55.00	1105.00	0.00	53.69	53.69
1585	421	55.00	1109.00	0.00	53.88	53.88
1589	421	55.00	1113.00	0.00	54.08	54.08
1593	421	55.00	1117.00	0.00	54.27	54.27
1597	421	55.00	1121.00	0.00	54.46	54.46
1601	421	55.00	1125.00	0.00	54.66	54.66
1605	421	55.00	1129.00	0.00	54.85	54.85
1609	421	55.00	1133.00	0.00	55.05	55.05
1613	421	55.00	1137.00	0.00	55.24	55.24
1617	421	55.00	1141.00	0.00	55.43	55.43
1621	421	55.00	1145.00	0.00	55.63	55.63
1625	421	55.00	1149.00	0.00	55.82	55.82
1629	421	55.00	1153.00	0.00	56.02	56.02
1633	421	55.00	1157.00	0.00	56.21	56.21
1637	421	55.00	1161.00	0.00	56.40	56.40
1641	421	55.00	1165.00	0.00	56.60	56.60
1645	421	55.00	1169.00	0.00	56.79	56.79
1649	421	55.00	1173.00	0.00	56.99	56.99
1653	421	55.00	1177.00	0.00	57.18	57.18

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
1657	421	55.00	1181.00	0.00	57.37	57.37
1661	421	55.00	1185.00	0.00	57.57	57.57
1665	421	55.00	1189.00	0.00	57.76	57.76
1669	421	55.00	1193.00	0.00	57.96	57.96
1673	421	55.00	1197.00	0.00	58.15	58.15
1677	421	55.00	1201.00	0.00	58.34	58.34
1681	421	55.00	1205.00	0.00	58.54	58.54
1685	421	55.00	1209.00	0.00	58.73	58.73
1689	421	55.00	1213.00	0.00	58.93	58.93
1693	421	55.00	1217.00	0.00	59.12	59.12
1697	421	55.00	1221.00	0.00	59.31	59.31
1701	421	55.00	1225.00	0.00	59.51	59.51
1705	421	55.00	1229.00	0.00	59.70	59.70
1709	421	55.00	1233.00	0.00	59.90	59.90
1713	421	55.00	1237.00	0.00	60.09	60.09
1717	421	55.00	1241.00	0.00	60.28	60.28
1721	421	55.00	1245.00	0.00	60.48	60.48
1725	421	55.00	1249.00	0.00	60.67	60.67
1729	421	55.00	1253.00	0.00	60.87	60.87
1733	421	55.00	1257.00	0.00	61.06	61.06
1737	421	55.00	1261.00	0.00	61.25	61.25
1741	421	55.00	1265.00	0.00	61.45	61.45
1745	421	55.00	1269.00	0.00	61.64	61.64
1749	421	55.00	1273.00	0.00	61.84	61.84
1753	421	55.00	1277.00	0.00	62.03	62.03
1757	421	55.00	1281.00	0.00	62.22	62.22
1761	421	55.00	1285.00	0.00	62.42	62.42
1765	421	55.00	1289.00	0.00	62.61	62.61
1769	421	55.00	1293.00	0.00	62.81	62.81
1773	421	55.00	1297.00	0.00	63.00	63.00
1777	421	55.00	1301.00	0.00	63.19	63.19
1781	421	55.00	1305.00	0.00	63.39	63.39
1785	421	55.00	1309.00	0.00	63.58	63.58
1789	421	55.00	1313.00	0.00	63.78	63.78
1793	421	55.00	1317.00	0.00	63.97	63.97
1797	421	55.00	1321.00	0.00	64.16	64.16
1801	421	55.00	1325.00	0.00	64.36	64.36
1805	421	55.00	1329.00	0.00	64.55	64.55
1809	421	55.00	1333.00	0.00	64.75	64.75
1813	421	55.00	1337.00	0.00	64.94	64.94
1817	421	55.00	1341.00	0.00	65.13	65.13
1821	421	55.00	1345.00	0.00	65.33	65.33
1825	421	55.00	1349.00	0.00	65.52	65.52
1829	421	55.00	1353.00	0.00	65.72	65.72
1833	421	55.00	1357.00	0.00	65.91	65.91
1837	421	55.00	1361.00	0.00	66.10	66.10
1841	421	55.00	1365.00	0.00	66.30	66.30
1845	421	55.00	1369.00	0.00	66.49	66.49
1849	421	55.00	1373.00	0.00	66.69	66.69
1853	421	55.00	1377.00	0.00	66.88	66.88
1857	421	55.00	1381.00	0.00	67.07	67.07
1861	421	55.00	1385.00	0.00	67.27	67.27
1865	421	55.00	1389.00	0.00	67.46	67.46
1869	421	55.00	1393.00	0.00	67.66	67.66
1873	421	55.00	1397.00	0.00	67.85	67.85

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
1877	421	55.00	1401.00	0.00	68.04	68.04
1881	421	55.00	1405.00	0.00	68.24	68.24
1885	421	55.00	1409.00	0.00	68.43	68.43
1889	421	55.00	1413.00	0.00	68.63	68.63
1893	421	55.00	1417.00	0.00	68.82	68.82
1897	421	55.00	1421.00	0.00	69.01	69.01
1901	421	55.00	1425.00	0.00	69.21	69.21
1905	421	55.00	1429.00	0.00	69.40	69.40
1909	421	55.00	1433.00	0.00	69.60	69.60
1913	421	55.00	1437.00	0.00	69.79	69.79
1917	421	55.00	1441.00	0.00	69.98	69.98
1921	421	55.00	1445.00	0.00	70.18	70.18
1925	421	55.00	1449.00	0.00	70.37	70.37
1929	421	55.00	1453.00	0.00	70.57	70.57
1933	421	55.00	1457.00	0.00	70.76	70.76
1937	421	55.00	1461.00	0.00	70.95	70.95
1941	421	55.00	1465.00	0.00	71.15	71.15
1945	421	55.00	1469.00	0.00	71.34	71.34
1949	421	55.00	1473.00	0.00	71.54	71.54
1953	421	55.00	1477.00	0.00	71.73	71.73
1957	421	55.00	1481.00	0.00	71.92	71.92
1961	421	55.00	1485.00	0.00	72.12	72.12
1965	421	55.00	1489.00	0.00	72.31	72.31
1969	421	55.00	1493.00	0.00	72.51	72.51
1973	421	55.00	1497.00	0.00	72.70	72.70
1977	421	55.00	1501.00	0.00	72.89	72.89
1981	421	55.00	1505.00	0.00	73.09	73.09
1985	421	55.00	1509.00	0.00	73.28	73.28
1989	421	55.00	1513.00	0.00	73.48	73.48
1993	421	55.00	1517.00	0.00	73.67	73.67
1997	421	55.00	1521.00	0.00	73.86	73.86
2001	421	55.00	1525.00	0.00	74.06	74.06
2005	421	55.00	1529.00	0.00	74.25	74.25
2009	421	55.00	1533.00	0.00	74.45	74.45
2013	421	55.00	1537.00	0.00	74.64	74.64
2017	421	55.00	1541.00	0.00	74.83	74.83
2021	421	55.00	1545.00	0.00	75.03	75.03
2025	421	55.00	1549.00	0.00	75.22	75.22
2029	421	55.00	1553.00	0.00	75.42	75.42
2033	421	55.00	1557.00	0.00	75.61	75.61
2037	421	55.00	1561.00	0.00	75.80	75.80
2041	421	55.00	1565.00	0.00	76.00	76.00
2045	421	55.00	1569.00	0.00	76.19	76.19
2049	421	55.00	1573.00	0.00	76.39	76.39
2053	421	55.00	1577.00	0.00	76.58	76.58
2057	421	55.00	1581.00	0.00	76.77	76.77
2061	421	55.00	1585.00	0.00	76.97	76.97
2065	421	55.00	1589.00	0.00	77.16	77.16
2069	421	55.00	1593.00	0.00	77.36	77.36
2073	421	55.00	1597.00	0.00	77.55	77.55
2077	421	55.00	1601.00	0.00	77.74	77.74
2081	421	55.00	1605.00	0.00	77.94	77.94
2085	421	55.00	1609.00	0.00	78.13	78.13
2089	421	55.00	1613.00	0.00	78.33	78.33
2093	421	55.00	1617.00	0.00	78.52	78.52

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
2097	421	55.00	1621.00	0.00	78.71	78.71
2101	421	55.00	1625.00	0.00	78.91	78.91
2105	421	55.00	1629.00	0.00	79.10	79.10
2109	421	55.00	1633.00	0.00	79.30	79.30
2113	421	55.00	1637.00	0.00	79.49	79.49
2117	421	55.00	1641.00	0.00	79.68	79.68
2121	421	55.00	1645.00	0.00	79.88	79.88
2125	421	55.00	1649.00	0.00	80.07	80.07
2129	421	55.00	1653.00	0.00	80.27	80.27
2133	421	55.00	1657.00	0.00	80.46	80.46
2137	421	55.00	1661.00	0.00	80.65	80.65
2141	421	55.00	1665.00	0.00	80.85	80.85
2145	421	55.00	1669.00	0.00	81.04	81.04
2149	421	55.00	1673.00	0.00	81.24	81.24
2153	421	55.00	1677.00	0.00	81.43	81.43
2157	421	55.00	1681.00	0.00	81.62	81.62
2161	421	55.00	1685.00	0.00	81.82	81.82
2165	421	55.00	1689.00	0.00	82.01	82.01
2169	421	55.00	1693.00	0.00	82.21	82.21
2173	421	55.00	1697.00	0.00	82.40	82.40
2177	421	55.00	1701.00	0.00	82.59	82.59
2181	421	55.00	1705.00	0.00	82.79	82.79
2185	421	55.00	1709.00	0.00	82.98	82.98
2189	421	55.00	1713.00	0.00	83.18	83.18
2193	421	55.00	1717.00	0.00	83.37	83.37
2197	421	55.00	1721.00	0.00	83.56	83.56
2201	421	55.00	1725.00	0.00	83.76	83.76
2205	421	55.00	1729.00	0.00	83.95	83.95
2209	421	55.00	1733.00	0.00	84.15	84.15
2213	421	55.00	1737.00	0.00	84.34	84.34
2217	421	55.00	1741.00	0.00	84.53	84.53
2221	421	55.00	1745.00	0.00	84.73	84.73
2225	421	55.00	1749.00	0.00	84.92	84.92
2229	421	55.00	1753.00	0.00	85.12	85.12
2233	421	55.00	1757.00	0.00	85.31	85.31
2237	421	55.00	1761.00	0.00	85.50	85.50
2241	421	55.00	1765.00	0.00	85.70	85.70
2245	421	55.00	1769.00	0.00	85.89	85.89
2249	421	55.00	1773.00	0.00	86.09	86.09
2253	421	55.00	1777.00	0.00	86.28	86.28
2257	421	55.00	1781.00	0.00	86.47	86.47
2261	421	55.00	1785.00	0.00	86.67	86.67
2265	421	55.00	1789.00	0.00	86.86	86.86
2269	421	55.00	1793.00	0.00	87.06	87.06
2273	421	55.00	1797.00	0.00	87.25	87.25
2277	421	55.00	1801.00	0.00	87.44	87.44
2281	421	55.00	1805.00	0.00	87.64	87.64
2285	421	55.00	1809.00	0.00	87.83	87.83
2289	421	55.00	1813.00	0.00	88.03	88.03
2293	421	55.00	1817.00	0.00	88.22	88.22
2297	421	55.00	1821.00	0.00	88.41	88.41
2301	421	55.00	1825.00	0.00	88.61	88.61
2305	421	55.00	1829.00	0.00	88.80	88.80
2309	421	55.00	1833.00	0.00	89.00	89.00
2313	421	55.00	1837.00	0.00	89.19	89.19

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
2317	421	55.00	1841.00	0.00	89.38	89.38
2321	421	55.00	1845.00	0.00	89.58	89.58
2325	421	55.00	1849.00	0.00	89.77	89.77
2329	421	55.00	1853.00	0.00	89.97	89.97
2333	421	55.00	1857.00	0.00	90.16	90.16
2337	421	55.00	1861.00	0.00	90.35	90.35
2341	421	55.00	1865.00	0.00	90.55	90.55
2345	421	55.00	1869.00	0.00	90.74	90.74
2349	421	55.00	1873.00	0.00	90.94	90.94
2353	421	55.00	1877.00	0.00	91.13	91.13
2357	421	55.00	1881.00	0.00	91.32	91.32
2361	421	55.00	1885.00	0.00	91.52	91.52
2365	421	55.00	1889.00	0.00	91.71	91.71
2369	421	55.00	1893.00	0.00	91.91	91.91
2373	421	55.00	1897.00	0.00	92.10	92.10
2377	421	55.00	1901.00	0.00	92.29	92.29
2381	421	55.00	1905.00	0.00	92.49	92.49
2385	421	55.00	1909.00	0.00	92.68	92.68
2389	421	55.00	1913.00	0.00	92.88	92.88
2393	421	55.00	1917.00	0.00	93.07	93.07
2397	421	55.00	1921.00	0.00	93.26	93.26
2401	421	55.00	1925.00	0.00	93.46	93.46
2405	421	55.00	1929.00	0.00	93.65	93.65
2409	421	55.00	1933.00	0.00	93.85	93.85
2413	421	55.00	1937.00	0.00	94.04	94.04
2417	421	55.00	1941.00	0.00	94.23	94.23
2421	421	55.00	1945.00	0.00	94.43	94.43
2425	421	55.00	1949.00	0.00	94.62	94.62
2429	421	55.00	1953.00	0.00	94.82	94.82
2433	421	55.00	1957.00	0.00	95.01	95.01
2437	421	55.00	1961.00	0.00	95.20	95.20
2441	421	55.00	1965.00	0.00	95.40	95.40
2445	421	55.00	1969.00	0.00	95.59	95.59
2449	421	55.00	1973.00	0.00	95.79	95.79
2453	421	55.00	1977.00	0.00	95.98	95.98
2457	421	55.00	1981.00	0.00	96.17	96.17
2461	421	55.00	1985.00	0.00	96.37	96.37
2465	421	55.00	1989.00	0.00	96.56	96.56
2469	421	55.00	1993.00	0.00	96.76	96.76
2473	421	55.00	1997.00	0.00	96.95	96.95
2477	421	55.00	2001.00	0.00	97.14	97.14
2481	421	55.00	2005.00	0.00	97.34	97.34
2485	421	55.00	2009.00	0.00	97.53	97.53
2489	421	55.00	2013.00	0.00	97.73	97.73
2493	421	55.00	2017.00	0.00	97.92	97.92
2497	421	55.00	2021.00	0.00	98.11	98.11
2501	421	55.00	2025.00	0.00	98.31	98.31
2505	421	55.00	2029.00	0.00	98.50	98.50
2509	421	55.00	2033.00	0.00	98.70	98.70
2513	421	55.00	2037.00	0.00	98.89	98.89
2517	421	55.00	2041.00	0.00	99.08	99.08
2521	421	55.00	2045.00	0.00	99.28	99.28
2525	421	55.00	2049.00	0.00	99.47	99.47
2529	421	55.00	2053.00	0.00	99.67	99.67
2533	421	55.00	2057.00	0.00	99.86	99.86

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
2537	421	55.00	2061.00	0.00	100.05	100.05
2541	421	55.00	2065.00	0.00	100.25	100.25
2545	421	55.00	2069.00	0.00	100.44	100.44
2549	421	55.00	2073.00	0.00	100.64	100.64
2553	421	55.00	2077.00	0.00	100.83	100.83
2557	421	55.00	2081.00	0.00	101.02	101.02
2561	421	55.00	2085.00	0.00	101.22	101.22
2565	421	55.00	2089.00	0.00	101.41	101.41
2569	421	55.00	2093.00	0.00	101.61	101.61
2573	421	55.00	2097.00	0.00	101.80	101.80
2577	421	55.00	2101.00	0.00	101.99	101.99
2581	421	55.00	2105.00	0.00	102.19	102.19
2585	421	55.00	2109.00	0.00	102.38	102.38
2589	421	55.00	2113.00	0.00	102.58	102.58
2593	421	55.00	2117.00	0.00	102.77	102.77
2597	421	55.00	2121.00	0.00	102.96	102.96
2601	421	55.00	2125.00	0.00	103.16	103.16
2605	421	55.00	2129.00	0.00	103.35	103.35
2609	421	55.00	2133.00	0.00	103.55	103.55
2613	421	55.00	2137.00	0.00	103.74	103.74
2617	421	55.00	2141.00	0.00	103.93	103.93
2621	421	55.00	2145.00	0.00	104.13	104.13
2625	421	55.00	2149.00	0.00	104.32	104.32
2629	421	55.00	2153.00	0.00	104.52	104.52
2633	421	55.00	2157.00	0.00	104.71	104.71
2637	421	55.00	2161.00	0.00	104.90	104.90
2641	421	55.00	2165.00	0.00	105.10	105.10
2645	421	55.00	2169.00	0.00	105.29	105.29
2649	421	55.00	2173.00	0.00	105.49	105.49
2653	421	55.00	2177.00	0.00	105.68	105.68
2657	421	55.00	2181.00	0.00	105.87	105.87
2661	421	55.00	2185.00	0.00	106.07	106.07
2665	421	55.00	2189.00	0.00	106.26	106.26
2669	421	55.00	2193.00	0.00	106.46	106.46
2673	421	55.00	2197.00	0.00	106.65	106.65
2677	421	55.00	2201.00	0.00	106.84	106.84
2681	421	55.00	2205.00	0.00	107.04	107.04
2685	421	55.00	2209.00	0.00	107.23	107.23
2689	421	55.00	2213.00	0.00	107.43	107.43
2693	421	55.00	2217.00	0.00	107.62	107.62
2697	421	55.00	2221.00	0.00	107.81	107.81
2701	421	55.00	2225.00	0.00	108.01	108.01
2705	421	55.00	2229.00	0.00	108.20	108.20
2709	421	55.00	2233.00	0.00	108.40	108.40
2713	421	55.00	2237.00	0.00	108.59	108.59
2717	421	55.00	2241.00	0.00	108.78	108.78
2721	421	55.00	2245.00	0.00	108.98	108.98
2725	421	55.00	2249.00	0.00	109.17	109.17
2729	421	55.00	2253.00	0.00	109.37	109.37
2733	421	55.00	2257.00	0.00	109.56	109.56
2737	421	55.00	2261.00	0.00	109.75	109.75
2741	421	55.00	2265.00	0.00	109.95	109.95
2745	421	55.00	2269.00	0.00	110.14	110.14
2749	421	55.00	2273.00	0.00	110.34	110.34
2753	421	55.00	2277.00	0.00	110.53	110.53

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
2757	421	55.00	2281.00	0.00	110.72	110.72
2761	421	55.00	2285.00	0.00	110.92	110.92
2765	421	55.00	2289.00	0.00	111.11	111.11
2769	421	55.00	2293.00	0.00	111.31	111.31
2773	421	55.00	2297.00	0.00	111.50	111.50
2777	421	55.00	2301.00	0.00	111.69	111.69
2781	421	55.00	2305.00	0.00	111.89	111.89
2785	421	55.00	2309.00	0.00	112.08	112.08
2789	421	55.00	2313.00	0.00	112.28	112.28
2793	421	55.00	2317.00	0.00	112.47	112.47
2797	421	55.00	2321.00	0.00	112.66	112.66
2801	421	55.00	2325.00	0.00	112.86	112.86
2805	421	55.00	2329.00	0.00	113.05	113.05
2809	421	55.00	2333.00	0.00	113.25	113.25
2813	421	55.00	2337.00	0.00	113.44	113.44
2817	421	55.00	2341.00	0.00	113.63	113.63
2821	421	55.00	2345.00	0.00	113.83	113.83
2825	421	55.00	2349.00	0.00	114.02	114.02
2829	421	55.00	2353.00	0.00	114.22	114.22
2833	421	55.00	2357.00	0.00	114.41	114.41
2837	421	55.00	2361.00	0.00	114.60	114.60
2841	421	55.00	2365.00	0.00	114.80	114.80
2845	421	55.00	2369.00	0.00	114.99	114.99
2849	421	55.00	2373.00	0.00	115.19	115.19
2853	421	55.00	2377.00	0.00	115.38	115.38
2857	421	55.00	2381.00	0.00	115.57	115.57
2861	421	55.00	2385.00	0.00	115.77	115.77
2865	421	55.00	2389.00	0.00	115.96	115.96
2869	421	55.00	2393.00	0.00	116.16	116.16
2873	421	55.00	2397.00	0.00	116.35	116.35
2877	421	55.00	2401.00	0.00	116.54	116.54
2881	421	55.00	2405.00	0.00	116.74	116.74
2885	421	55.00	2409.00	0.00	116.93	116.93
2889	421	55.00	2413.00	0.00	117.13	117.13
2893	421	55.00	2417.00	0.00	117.32	117.32
2897	421	55.00	2421.00	0.00	117.51	117.51
2901	421	55.00	2425.00	0.00	117.71	117.71
2905	421	55.00	2429.00	0.00	117.90	117.90
2909	421	55.00	2433.00	0.00	118.10	118.10
2913	421	55.00	2437.00	0.00	118.29	118.29
2917	421	55.00	2441.00	0.00	118.48	118.48
2921	421	55.00	2445.00	0.00	118.68	118.68
2925	421	55.00	2449.00	0.00	118.87	118.87
2929	421	55.00	2453.00	0.00	119.07	119.07
2933	421	55.00	2457.00	0.00	119.26	119.26
2937	421	55.00	2461.00	0.00	119.45	119.45
2941	421	55.00	2465.00	0.00	119.65	119.65
2945	421	55.00	2469.00	0.00	119.84	119.84
2949	421	55.00	2473.00	0.00	120.04	120.04
2953	421	55.00	2477.00	0.00	120.23	120.23
2957	421	55.00	2481.00	0.00	120.42	120.42
2961	421	55.00	2485.00	0.00	120.62	120.62
2965	421	55.00	2489.00	0.00	120.81	120.81
2969	421	55.00	2493.00	0.00	121.01	121.01
2973	421	55.00	2497.00	0.00	121.20	121.20

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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
2977	421	55.00	2501.00	0.00	121.39	121.39
2981	421	55.00	2505.00	0.00	121.59	121.59
2985	421	55.00	2509.00	0.00	121.78	121.78
2989	421	55.00	2513.00	0.00	121.98	121.98
2993	421	55.00	2517.00	0.00	122.17	122.17
2997	421	55.00	2521.00	0.00	122.36	122.36
3001	421	55.00	2525.00	0.00	122.56	122.56
3005	421	55.00	2529.00	0.00	122.75	122.75
3009	421	55.00	2533.00	0.00	122.95	122.95
3013	421	55.00	2537.00	0.00	123.14	123.14
3017	421	55.00	2541.00	0.00	123.33	123.33
3021	421	55.00	2545.00	0.00	123.53	123.53
3025	421	55.00	2549.00	0.00	123.72	123.72
3029	421	55.00	2553.00	0.00	123.92	123.92
3033	421	55.00	2557.00	0.00	124.11	124.11
3037	421	55.00	2561.00	0.00	124.30	124.30
3041	421	55.00	2565.00	0.00	124.50	124.50
3045	421	55.00	2569.00	0.00	124.69	124.69
3049	421	55.00	2573.00	0.00	124.89	124.89
3053	421	55.00	2577.00	0.00	125.08	125.08
3057	421	55.00	2581.00	0.00	125.27	125.27
3061	421	55.00	2585.00	0.00	125.47	125.47
3065	421	55.00	2589.00	0.00	125.66	125.66
3069	421	55.00	2593.00	0.00	125.86	125.86
3073	421	55.00	2597.00	0.00	126.05	126.05
3077	421	55.00	2601.00	0.00	126.24	126.24
3081	421	55.00	2605.00	0.00	126.44	126.44
3085	421	55.00	2609.00	0.00	126.63	126.63
3089	421	55.00	2613.00	0.00	126.83	126.83
3093	421	55.00	2617.00	0.00	127.02	127.02
3097	421	55.00	2621.00	0.00	127.21	127.21
3101	421	55.00	2625.00	0.00	127.41	127.41
3105	421	55.00	2629.00	0.00	127.60	127.60
3109	421	55.00	2633.00	0.00	127.80	127.80
3113	421	55.00	2637.00	0.00	127.99	127.99
3117	421	55.00	2641.00	0.00	128.18	128.18
3121	421	55.00	2645.00	0.00	128.38	128.38
3125	421	55.00	2649.00	0.00	128.57	128.57
3129	421	55.00	2653.00	0.00	128.77	128.77
3133	421	55.00	2657.00	0.00	128.96	128.96
3137	421	55.00	2661.00	0.00	129.15	129.15
3141	421	55.00	2665.00	0.00	129.35	129.35
3145	421	55.00	2669.00	0.00	129.54	129.54
3149	421	55.00	2673.00	0.00	129.74	129.74
3153	421	55.00	2677.00	0.00	129.93	129.93
3157	421	55.00	2681.00	0.00	130.12	130.12
3161	421	55.00	2685.00	0.00	130.32	130.32
3165	421	55.00	2689.00	0.00	130.51	130.51
3169	421	55.00	2693.00	0.00	130.71	130.71
3173	421	55.00	2697.00	0.00	130.90	130.90
3177	421	55.00	2701.00	0.00	131.09	131.09
3181	421	55.00	2705.00	0.00	131.29	131.29
3185	421	55.00	2709.00	0.00	131.48	131.48
3189	421	55.00	2713.00	0.00	131.68	131.68
3193	421	55.00	2717.00	0.00	131.87	131.87

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

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
3197	421	55.00	2721.00	0.00	132.06	132.06
3201	421	55.00	2725.00	0.00	132.26	132.26
3205	421	55.00	2729.00	0.00	132.45	132.45
3209	421	55.00	2733.00	0.00	132.65	132.65
3213	421	55.00	2737.00	0.00	132.84	132.84
3217	421	55.00	2741.00	0.00	133.03	133.03
3221	421	55.00	2745.00	0.00	133.23	133.23
3225	421	55.00	2749.00	0.00	133.42	133.42
3229	421	55.00	2753.00	0.00	133.62	133.62
3233	421	55.00	2757.00	0.00	133.81	133.81
3237	421	55.00	2761.00	0.00	134.00	134.00
3241	421	55.00	2765.00	0.00	134.20	134.20
3245	421	55.00	2769.00	0.00	134.39	134.39
3249	421	55.00	2773.00	0.00	134.59	134.59
3253	421	55.00	2777.00	0.00	134.78	134.78
3257	421	55.00	2781.00	0.00	134.97	134.97
3261	421	55.00	2785.00	0.00	135.17	135.17
3265	421	55.00	2789.00	0.00	135.36	135.36
3269	421	55.00	2793.00	0.00	135.56	135.56
3273	421	55.00	2797.00	0.00	135.75	135.75
3277	421	55.00	2801.00	0.00	135.94	135.94
3281	421	55.00	2805.00	0.00	136.14	136.14
3285	421	55.00	2809.00	0.00	136.33	136.33
3289	421	55.00	2813.00	0.00	136.53	136.53
3293	421	55.00	2817.00	0.00	136.72	136.72
3297	421	55.00	2821.00	0.00	136.91	136.91
3301	421	55.00	2825.00	0.00	137.11	137.11
3305	421	55.00	2829.00	0.00	137.30	137.30
3309	421	55.00	2833.00	0.00	137.50	137.50
3313	421	55.00	2837.00	0.00	137.69	137.69
3317	421	55.00	2841.00	0.00	137.88	137.88
3321	421	55.00	2845.00	0.00	138.08	138.08
3325	421	55.00	2849.00	0.00	138.27	138.27
3329	421	55.00	2853.00	0.00	138.47	138.47
3333	421	55.00	2857.00	0.00	138.66	138.66
3337	421	55.00	2861.00	0.00	138.76	138.76
3341	421	55.00	2861.00	4.00	139.05	139.05
3345	421	55.00	2861.00	8.00	139.24	139.24
3349	421	55.00	2861.00	12.00	139.44	139.44
3353	421	55.00	2861.00	16.00	139.63	139.63
3357	421	55.00	2861.00	20.00	139.83	139.83
3361	421	55.00	2861.00	24.00	140.02	140.02
3365	421	55.00	2861.00	28.00	140.21	140.21
3369	421	55.00	2861.00	32.00	140.41	140.41
3373	421	55.00	2861.00	36.00	140.60	140.60
3377	421	55.00	2861.00	40.00	140.80	140.80
3381	421	55.00	2861.00	44.00	140.99	140.99
3385	421	55.00	2861.00	48.00	141.18	141.18
3389	421	55.00	2861.00	52.00	141.38	141.38
3393	421	55.00	2861.00	56.00	141.57	141.57
3397	421	55.00	2861.00	60.00	141.77	141.77
3401	421	55.00	2861.00	64.00	141.96	141.96
3405	421	55.00	2861.00	68.00	142.15	142.15
3409	421	55.00	2861.00	72.00	142.35	142.35
3413	421	55.00	2861.00	76.00	142.54	142.54

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the 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
3417	421	55.00	2861.00	80.00	142.74	142.74
3421	421	55.00	2861.00	84.00	142.93	142.93
3425	421	55.00	2861.00	88.00	143.12	143.12
3429	421	55.00	2861.00	92.00	143.32	143.32
3433	421	55.00	2861.00	96.00	143.51	143.51
3437	421	55.00	2861.00	100.00	143.71	143.71
3441	421	55.00	2861.00	104.00	143.90	143.90
3445	421	55.00	2861.00	108.00	144.09	144.09
3449	421	55.00	2861.00	112.00	144.29	144.29
3453	421	55.00	2861.00	116.00	144.48	144.48
3457	421	55.00	2861.00	120.00	144.68	144.68
3461	421	55.00	2861.00	124.00	144.87	144.87
3465	421	55.00	2861.00	128.00	145.06	145.06
3469	421	55.00	2861.00	132.00	145.26	145.26
3473	421	55.00	2861.00	136.00	145.45	145.45
3477	421	55.00	2861.00	140.00	145.65	145.65
3481	421	55.00	2861.00	144.00	145.84	145.84
3485	421	55.00	2861.00	148.00	146.03	146.03
3489	421	55.00	2861.00	152.00	146.23	146.23
3493	421	55.00	2861.00	156.00	146.42	146.42
3497	421	55.00	2861.00	160.00	146.62	146.62
3501	421	55.00	2861.00	164.00	146.81	146.81
3505	421	55.00	2861.00	168.00	147.00	147.00
3509	421	55.00	2861.00	172.00	147.20	147.20
3513	421	55.00	2861.00	176.00	147.39	147.39
3517	421	55.00	2861.00	180.00	147.59	147.59
3521	421	55.00	2861.00	184.00	147.78	147.78
3525	421	55.00	2861.00	188.00	147.97	147.97
3529	421	55.00	2861.00	192.00	148.17	148.17
3533	421	55.00	2861.00	196.00	148.36	148.36
3537	421	55.00	2861.00	200.00	148.56	148.56
3541	421	55.00	2861.00	204.00	148.75	148.75
3545	421	55.00	2861.00	208.00	148.94	148.94
3549	421	55.00	2861.00	212.00	149.14	149.14
3553	421	55.00	2861.00	216.00	149.33	149.33
3557	421	55.00	2861.00	220.00	149.53	149.53
3561	421	55.00	2861.00	224.00	149.72	149.72
3565	421	55.00	2861.00	228.00	149.91	149.91
3569	421	55.00	2861.00	232.00	150.11	150.11
3573	421	55.00	2861.00	236.00	150.30	150.30
3577	421	55.00	2861.00	240.00	150.50	150.50
3581	421	55.00	2861.00	244.00	150.69	150.69
3585	421	55.00	2861.00	248.00	150.88	150.88
3589	421	55.00	2861.00	252.00	151.08	151.08
3593	421	55.00	2861.00	256.00	151.27	151.27
3597	421	55.00	2861.00	260.00	151.47	151.47
3601	421	55.00	2861.00	264.00	151.66	151.66
3605	421	55.00	2861.00	268.00	151.85	151.85
3609	421	55.00	2861.00	272.00	152.05	152.05
3613	421	55.00	2861.00	276.00	152.24	152.24
3617	421	55.00	2861.00	280.00	152.44	152.44
3621	421	55.00	2861.00	284.00	152.63	152.63
3625	421	55.00	2861.00	288.00	152.82	152.82
3629	421	55.00	2861.00	292.00	153.02	153.02
3633	421	55.00	2861.00	296.00	153.21	153.21

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a**	Earnings above the LEL, up to and including the ET **1b**	Earnings above the ET, up to and including the 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**
3637	421	55.00	2861.00	300.00	153.41	153.41
3641	421	55.00	2861.00	304.00	153.60	153.60
3645	421	55.00	2861.00	308.00	153.79	153.79
3649	421	55.00	2861.00	312.00	153.99	153.99
3653	421	55.00	2861.00	316.00	154.16	154.16
3656	421	55.00	2861.00	319.00	154.23	154.23

Working out and recording NICs where employee's total earnings exceed the UEL

Where your total earnings exceed the UEL, only the earnings between the ET and the UAP and the UAP and the UEL should be recorded in columns 1c and 1d of form P11.

Use the main table to work out your NICs due on the earnings up to the UEL.
To work out your NICs due on the earnings above the UEL, take the following action:

Step	Action	Example (based on Table letter A with total monthly earnings of £5556.29)
1	Subtract the UEL figure from the total gross pay.	£5556.29 - £3656 = £1900.29
2	Round the answer down to the nearest whole £.	Rounded down to £1900
3	Look this figure up in the 'Additional gross pay table' on page 67.	Look up £1900
4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	Amount / Employee's contributions £1000 £10.00 + £900 + £9.00 **Totals** = **£19.00**
5	Add the employee's contributions worked out on the earnings above the UEL - columns 1e and 1f of the 'Additional gross pay table' - to the employee's contributions due for earnings at the UEL - columns 1e and 1f of the main table.	Total payable by employee is: £19.00 (further employee NICs) + £349.80 (due for employee on earnings at UEL) = £368.80
6	Record the figure resulting from Step 5 in columns 1e and 1f of from P11.	

On form P11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f
421	55.00	2861	319.00	368.80	368.80

Additional gross pay table

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

Earnings on which contributions payable ▼	Total of employee's and employer's contributions payable **1e**	Employee's contributions payable **1f**
£	£ p	£ p
1	0.01	0.01
2	0.02	0.02
3	0.03	0.03
4	0.04	0.04
5	0.05	0.05
6	0.06	0.06
7	0.07	0.07
8	0.08	0.08
9	0.09	0.09
10	0.10	0.10
11	0.11	0.11
12	0.12	0.12
13	0.13	0.13
14	0.14	0.14
15	0.15	0.15
16	0.16	0.16
17	0.17	0.17
18	0.18	0.18
19	0.19	0.19
20	0.20	0.20
21	0.21	0.21
22	0.22	0.22
23	0.23	0.23
24	0.24	0.24
25	0.25	0.25
26	0.26	0.26
27	0.27	0.27
28	0.28	0.28
29	0.29	0.29
30	0.30	0.30
31	0.31	0.31
32	0.32	0.32
33	0.33	0.33
34	0.34	0.34
35	0.35	0.35
36	0.36	0.36
37	0.37	0.37
38	0.38	0.38
39	0.39	0.39
40	0.40	0.40
41	0.41	0.41
42	0.42	0.42
43	0.43	0.43
44	0.44	0.44
45	0.45	0.45
46	0.46	0.46
47	0.47	0.47
48	0.48	0.48
49	0.49	0.49
50	0.50	0.50
51	0.51	0.51
52	0.52	0.52
53	0.53	0.53
54	0.54	0.54
55	0.55	0.55

Earnings on which contributions payable ▼	Total of employee's and employer's contributions payable **1e**	Employee's contributions payable **1f**
£	£ p	£ p
56	0.56	0.56
57	0.57	0.57
58	0.58	0.58
59	0.59	0.59
60	0.60	0.60
61	0.61	0.61
62	0.62	0.62
63	0.63	0.63
64	0.64	0.64
65	0.65	0.65
66	0.66	0.66
67	0.67	0.67
68	0.68	0.68
69	0.69	0.69
70	0.70	0.70
71	0.71	0.71
72	0.72	0.72
73	0.73	0.73
74	0.74	0.74
75	0.75	0.75
76	0.76	0.76
77	0.77	0.77
78	0.78	0.78
79	0.79	0.79
80	0.80	0.80
81	0.81	0.81
82	0.82	0.82
83	0.83	0.83
84	0.84	0.84
85	0.85	0.85
86	0.86	0.86
87	0.87	0.87
88	0.88	0.88
89	0.89	0.89
90	0.90	0.90
91	0.91	0.91
92	0.92	0.92
93	0.93	0.93
94	0.94	0.94
95	0.95	0.95
96	0.96	0.96
97	0.97	0.97
98	0.98	0.98
99	0.99	0.99
100	1.00	1.00
200	2.00	2.00
300	3.00	3.00
400	4.00	4.00
500	5.00	5.00
600	6.00	6.00
700	7.00	7.00
800	8.00	8.00
900	9.00	9.00
1000	10.00	10.00
2000	20.00	20.00

Additional gross pay table

Columns marked ▼ are for information only. Do not enter these on form P11 *Deductions Working Sheet.*

Earnings on which contributions payable ▼	Total of employee's and employer's contributions payable **1e**	Employee's contributions payable **1f**
£	**£ p**	**£ p**
3000	30.00	30.00
4000	40.00	40.00
5000	50.00	50.00
6000	60.00	60.00
7000	70.00	70.00
8000	80.00	80.00
9000	90.00	90.00
10000	100.00	100.00
20000	200.00	200.00
30000	300.00	300.00
40000	400.00	400.00
50000	500.00	500.00
60000	600.00	600.00
70000	700.00	700.00
80000	800.00	800.00
90000	900.00	900.00
100000	1000.00	1000.00

Further help and guidance

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

The Internet

Go to **www.hmrc.gov.uk/paye** 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**

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

- email **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**

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** 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**
- phone **0845 600 9006**, 8.30am to 5.30pm Monday to Friday.