

# **Simplified Deduction Scheme for employers**

**Use from  
6 April 2009 to  
5 April 2010 inclusive**

## Help and further guidance

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

### The Internet

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

### Your Employer CD-ROM

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

#### The CD-ROM has:

- a P11 Calculator that will work out and record your employees' tax, NICs and Student Loan deductions every pay day with a linked P32 record of deductions that works out what you need to pay us
- a range of other calculators that work out car and car fuel benefit, statutory payments and Student Loan deductions.

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.

#### There is also:

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

### Employer helpbooks

Our employer helpbooks are designed to help you understand and operate PAYE, NICs and other payroll related matters.

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

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

- CWG2(2009) *Employer Further Guide to PAYE and NICs*
- CWG5(2009) *Class 1A NICs on benefits in kind*
- 480(2009) *Expenses and Benefits - a tax guide*
- 490 *Employee travel - A tax and NICs guide for employers.*

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

Or you can order copies from the Employer Orderline:

- by phone **08457 646 646**
- by fax **08702 406 406**.

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

For details of employer forms and guidance in Braille, larger print or audio call the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

### Yr Iaith Gymraeg

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

### By phone – employer helplines

New employers and employers with less than three years payroll experience

**New Employer Helpline**  
**0845 60 70 143**  
Monday to Friday  
08.00 – 20.00  
Saturday and Sunday  
08.00 – 17.00

Employers with more than three years payroll experience

**Employer Helpline**  
**08457 143 143**  
Monday to Friday  
08.00 – 20.00  
Saturday and Sunday  
08.00 – 17.00

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

**0845 602 1380**  
(Only people with specialised equipment such as Minicom are able to use this service.)

A list of helplines and opening hours is available:

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

### Your HM Revenue & Customs office

Your own HM Revenue & Customs (HMRC) office can also help you. All our office contact details are on our website at [www.hmrc.gov.uk/local/employers/index.htm](http://www.hmrc.gov.uk/local/employers/index.htm)

Please tell us your employer reference which is on correspondence from your HMRC office.

### In Person

We can help with many payroll topics, explaining:

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

This education is available through a range of workshops which are free of charge. Further information is available from our website at [www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst) or by phoning the Advice Team on **0845 603 2691**

### Online Services

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

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

- email [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)
- phone **08456 055 999** open seven days a week 08.00 – 20.00.

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#### **Changes for the 2009–10 tax year**

At the time this booklet was printed, changes in the rates of National Insurance contributions for the 2009–10 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, HM Revenue & Customs will inform you of any further changes before 6 April 2009.

## Layout of these tables

### General

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£95 weekly or £412 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.

Where there is a liability, the employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ET and the Upper Earnings Limit (UEL).

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

# General information about National Insurance (NI)

## Introduction

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

## National Insurance contributions

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

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

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

## When to start and stop using the tables

**Only** use these tables in the 2009–10 tax year, that is, start using them from **6 April 2009** and stop using them by **5 April 2010**.

## Completing form P12 Deduction Card

Tell us on form P12 *Deduction Card*

Step	Action
1	<p>your employee's NI number. If you take on a new employee who does not give you a form P45 from their previous job or gives you a P45 that does not show their NI number and they do not know it, send form P16A to the HMRC office and they will trace the number. They will tell you the number when known.</p> <p>Give your employee their NI number and tell them to keep it for future reference.</p>
2	<p>the correct NIC Table letter for the employee in the first space in the column headed 'NI contribution Table Letter'</p> <ul style="list-style-type: none"><li>• at the beginning of the tax year, or</li><li>• when the employee starts working for you</li></ul>
3	<p>details of earnings, NICs and any SSP, SMP, SPP and SAP, please see leaflet P16 <i>Simplified PAYE Deduction Scheme</i>. This leaflet also tells you when to pay NICs to your Accounts Office.</p>

## Identifying the correct table to use

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

- weekly pay intervals, and
- monthly pay intervals.

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

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

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

### Table A

Use this table for

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

### Table B

Use this table for married women or widows

- aged under 60 who are in not contracted-out employment, and
- who are entitled to pay employee's NICs at the reduced rate.

For these women, you **must** have a **valid**

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

### Table C

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

### Table J

Use this table for all employees who are in not contracted-out employment, for whom you hold form CA2700 allowing them to defer payment of employee's

NICs at the full main percentage rate.

### How to use the tables

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

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

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

Step	Action
1	divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
2	find the amount of NICs due for the average weekly or monthly amount
3	multiply the amount of NICs by the number of weeks or months that the earnings are paid for
4	record the multiplied amounts on form P12, <i>Deduction Card</i> .

### Statutory Payments

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

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

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

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

- SSP - in the helpbook E14 *Statutory Sick Pay*

- SMP and SPP if their wife or partner has had a baby
  - in the Helpbook E15 *Statutory Maternity Pay*
- SAP and SPP if their spouse or partner is adopting a child - in the Helpbook E16 *Statutory Adoption Pay*.

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

### If you are unhappy with our service

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

## Weekly table for not contracted-out standard rate contributions for use from 6 April 2009 to 5 April 2010

### Use this table for

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

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
Up to and including 94.99	<b>No NIC liability, make no entries on form P12</b>						
95	95	0.00	0.00	0.00	0.00	0.00	0.00
96	95	1.00	0.00	0.00	0.00	0.00	0.00
97	95	2.00	0.00	0.00	0.00	0.00	0.00
98	95	3.00	0.00	0.00	0.00	0.00	0.00
99	95	4.00	0.00	0.00	0.00	0.00	0.00
100	95	5.00	0.00	0.00	0.00	0.00	0.00
101	95	6.00	0.00	0.00	0.00	0.00	0.00
102	95	7.00	0.00	0.00	0.00	0.00	0.00
103	95	8.00	0.00	0.00	0.00	0.00	0.00
104	95	9.00	0.00	0.00	0.00	0.00	0.00
105	95	10.00	0.00	0.00	0.00	0.00	0.00
106	95	11.00	0.00	0.00	0.00	0.00	0.00
107	95	12.00	0.00	0.00	0.00	0.00	0.00
108	95	13.00	0.00	0.00	0.00	0.00	0.00
109	95	14.00	0.00	0.00	0.00	0.00	0.00
110	95	15.00	0.00	0.00	0.00	0.00	0.00
111	95	15.00	1.00	0.00	0.35	0.16	0.19
112	95	15.00	2.00	0.00	0.59	0.27	0.32
113	95	15.00	3.00	0.00	0.83	0.38	0.45
114	95	15.00	4.00	0.00	1.07	0.49	0.58
115	95	15.00	5.00	0.00	1.30	0.60	0.70
116	95	15.00	6.00	0.00	1.54	0.71	0.83
117	95	15.00	7.00	0.00	1.78	0.82	0.96
118	95	15.00	8.00	0.00	2.02	0.93	1.09
119	95	15.00	9.00	0.00	2.26	1.04	1.22
120	95	15.00	10.00	0.00	2.49	1.15	1.34
121	95	15.00	11.00	0.00	2.73	1.26	1.47
122	95	15.00	12.00	0.00	2.97	1.37	1.60
123	95	15.00	13.00	0.00	3.21	1.48	1.73
124	95	15.00	14.00	0.00	3.45	1.59	1.86
125	95	15.00	15.00	0.00	3.68	1.70	1.98
126	95	15.00	16.00	0.00	3.92	1.81	2.11
127	95	15.00	17.00	0.00	4.16	1.92	2.24
128	95	15.00	18.00	0.00	4.40	2.03	2.37
129	95	15.00	19.00	0.00	4.64	2.14	2.50

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
130	95	15.00	20.00	0.00	4.87	2.25	2.62
131	95	15.00	21.00	0.00	5.11	2.36	2.75
132	95	15.00	22.00	0.00	5.35	2.47	2.88
133	95	15.00	23.00	0.00	5.59	2.58	3.01
134	95	15.00	24.00	0.00	5.83	2.69	3.14
135	95	15.00	25.00	0.00	6.06	2.80	3.26
136	95	15.00	26.00	0.00	6.30	2.91	3.39
137	95	15.00	27.00	0.00	6.54	3.02	3.52
138	95	15.00	28.00	0.00	6.78	3.13	3.65
139	95	15.00	29.00	0.00	7.02	3.24	3.78
140	95	15.00	30.00	0.00	7.25	3.35	3.90
141	95	15.00	31.00	0.00	7.49	3.46	4.03
142	95	15.00	32.00	0.00	7.73	3.57	4.16
143	95	15.00	33.00	0.00	7.97	3.68	4.29
144	95	15.00	34.00	0.00	8.21	3.79	4.42
145	95	15.00	35.00	0.00	8.44	3.90	4.54
146	95	15.00	36.00	0.00	8.68	4.01	4.67
147	95	15.00	37.00	0.00	8.92	4.12	4.80
148	95	15.00	38.00	0.00	9.16	4.23	4.93
149	95	15.00	39.00	0.00	9.40	4.34	5.06
150	95	15.00	40.00	0.00	9.63	4.45	5.18
151	95	15.00	41.00	0.00	9.87	4.56	5.31
152	95	15.00	42.00	0.00	10.11	4.67	5.44
153	95	15.00	43.00	0.00	10.35	4.78	5.57
154	95	15.00	44.00	0.00	10.59	4.89	5.70
155	95	15.00	45.00	0.00	10.82	5.00	5.82
156	95	15.00	46.00	0.00	11.06	5.11	5.95
157	95	15.00	47.00	0.00	11.30	5.22	6.08
158	95	15.00	48.00	0.00	11.54	5.33	6.21
159	95	15.00	49.00	0.00	11.78	5.44	6.34
160	95	15.00	50.00	0.00	12.01	5.55	6.46
161	95	15.00	51.00	0.00	12.25	5.66	6.59
162	95	15.00	52.00	0.00	12.49	5.77	6.72
163	95	15.00	53.00	0.00	12.73	5.88	6.85
164	95	15.00	54.00	0.00	12.97	5.99	6.98
165	95	15.00	55.00	0.00	13.20	6.10	7.10
166	95	15.00	56.00	0.00	13.44	6.21	7.23
167	95	15.00	57.00	0.00	13.68	6.32	7.36
168	95	15.00	58.00	0.00	13.92	6.43	7.49
169	95	15.00	59.00	0.00	14.16	6.54	7.62
170	95	15.00	60.00	0.00	14.39	6.65	7.74
171	95	15.00	61.00	0.00	14.63	6.76	7.87
172	95	15.00	62.00	0.00	14.87	6.87	8.00
173	95	15.00	63.00	0.00	15.11	6.98	8.13
174	95	15.00	64.00	0.00	15.35	7.09	8.26
175	95	15.00	65.00	0.00	15.58	7.20	8.38
176	95	15.00	66.00	0.00	15.82	7.31	8.51
177	95	15.00	67.00	0.00	16.06	7.42	8.64
178	95	15.00	68.00	0.00	16.30	7.53	8.77
179	95	15.00	69.00	0.00	16.54	7.64	8.90
180	95	15.00	70.00	0.00	16.77	7.75	9.02
181	95	15.00	71.00	0.00	17.01	7.86	9.15
182	95	15.00	72.00	0.00	17.25	7.97	9.28
183	95	15.00	73.00	0.00	17.49	8.08	9.41
184	95	15.00	74.00	0.00	17.73	8.19	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
185	95	15.00	75.00	0.00	17.96	8.30	9.66
186	95	15.00	76.00	0.00	18.20	8.41	9.79
187	95	15.00	77.00	0.00	18.44	8.52	9.92
188	95	15.00	78.00	0.00	18.68	8.63	10.05
189	95	15.00	79.00	0.00	18.92	8.74	10.18
190	95	15.00	80.00	0.00	19.15	8.85	10.30
191	95	15.00	81.00	0.00	19.39	8.96	10.43
192	95	15.00	82.00	0.00	19.63	9.07	10.56
193	95	15.00	83.00	0.00	19.87	9.18	10.69
194	95	15.00	84.00	0.00	20.11	9.29	10.82
195	95	15.00	85.00	0.00	20.34	9.40	10.94
196	95	15.00	86.00	0.00	20.58	9.51	11.07
197	95	15.00	87.00	0.00	20.82	9.62	11.20
198	95	15.00	88.00	0.00	21.06	9.73	11.33
199	95	15.00	89.00	0.00	21.30	9.84	11.46
200	95	15.00	90.00	0.00	21.53	9.95	11.58
201	95	15.00	91.00	0.00	21.77	10.06	11.71
202	95	15.00	92.00	0.00	22.01	10.17	11.84
203	95	15.00	93.00	0.00	22.25	10.28	11.97
204	95	15.00	94.00	0.00	22.49	10.39	12.10
205	95	15.00	95.00	0.00	22.72	10.50	12.22
206	95	15.00	96.00	0.00	22.96	10.61	12.35
207	95	15.00	97.00	0.00	23.20	10.72	12.48
208	95	15.00	98.00	0.00	23.44	10.83	12.61
209	95	15.00	99.00	0.00	23.68	10.94	12.74
210	95	15.00	100.00	0.00	23.91	11.05	12.86
211	95	15.00	101.00	0.00	24.15	11.16	12.99
212	95	15.00	102.00	0.00	24.39	11.27	13.12
213	95	15.00	103.00	0.00	24.63	11.38	13.25
214	95	15.00	104.00	0.00	24.87	11.49	13.38
215	95	15.00	105.00	0.00	25.10	11.60	13.50
216	95	15.00	106.00	0.00	25.34	11.71	13.63
217	95	15.00	107.00	0.00	25.58	11.82	13.76
218	95	15.00	108.00	0.00	25.82	11.93	13.89
219	95	15.00	109.00	0.00	26.06	12.04	14.02
220	95	15.00	110.00	0.00	26.29	12.15	14.14
221	95	15.00	111.00	0.00	26.53	12.26	14.27
222	95	15.00	112.00	0.00	26.77	12.37	14.40
223	95	15.00	113.00	0.00	27.01	12.48	14.53
224	95	15.00	114.00	0.00	27.25	12.59	14.66
225	95	15.00	115.00	0.00	27.48	12.70	14.78
226	95	15.00	116.00	0.00	27.72	12.81	14.91
227	95	15.00	117.00	0.00	27.96	12.92	15.04
228	95	15.00	118.00	0.00	28.20	13.03	15.17
229	95	15.00	119.00	0.00	28.44	13.14	15.30
230	95	15.00	120.00	0.00	28.67	13.25	15.42
231	95	15.00	121.00	0.00	28.91	13.36	15.55
232	95	15.00	122.00	0.00	29.15	13.47	15.68
233	95	15.00	123.00	0.00	29.39	13.58	15.81
234	95	15.00	124.00	0.00	29.63	13.69	15.94
235	95	15.00	125.00	0.00	29.86	13.80	16.06
236	95	15.00	126.00	0.00	30.10	13.91	16.19
237	95	15.00	127.00	0.00	30.34	14.02	16.32
238	95	15.00	128.00	0.00	30.58	14.13	16.45
239	95	15.00	129.00	0.00	30.82	14.24	16.58

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	
<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
240	95	15.00	130.00	0.00	31.05	14.35	16.70
241	95	15.00	131.00	0.00	31.29	14.46	16.83
242	95	15.00	132.00	0.00	31.53	14.57	16.96
243	95	15.00	133.00	0.00	31.77	14.68	17.09
244	95	15.00	134.00	0.00	32.01	14.79	17.22
245	95	15.00	135.00	0.00	32.24	14.90	17.34
246	95	15.00	136.00	0.00	32.48	15.01	17.47
247	95	15.00	137.00	0.00	32.72	15.12	17.60
248	95	15.00	138.00	0.00	32.96	15.23	17.73
249	95	15.00	139.00	0.00	33.20	15.34	17.86
250	95	15.00	140.00	0.00	33.43	15.45	17.98
251	95	15.00	141.00	0.00	33.67	15.56	18.11
252	95	15.00	142.00	0.00	33.91	15.67	18.24
253	95	15.00	143.00	0.00	34.15	15.78	18.37
254	95	15.00	144.00	0.00	34.39	15.89	18.50
255	95	15.00	145.00	0.00	34.62	16.00	18.62
256	95	15.00	146.00	0.00	34.86	16.11	18.75
257	95	15.00	147.00	0.00	35.10	16.22	18.88
258	95	15.00	148.00	0.00	35.34	16.33	19.01
259	95	15.00	149.00	0.00	35.58	16.44	19.14
260	95	15.00	150.00	0.00	35.81	16.55	19.26
261	95	15.00	151.00	0.00	36.05	16.66	19.39
262	95	15.00	152.00	0.00	36.29	16.77	19.52
263	95	15.00	153.00	0.00	36.53	16.88	19.65
264	95	15.00	154.00	0.00	36.77	16.99	19.78
265	95	15.00	155.00	0.00	37.00	17.10	19.90
266	95	15.00	156.00	0.00	37.24	17.21	20.03
267	95	15.00	157.00	0.00	37.48	17.32	20.16
268	95	15.00	158.00	0.00	37.72	17.43	20.29
269	95	15.00	159.00	0.00	37.96	17.54	20.42
270	95	15.00	160.00	0.00	38.19	17.65	20.54

If your employee earns more than £270 a week, advise your HM Revenue & Customs office.

## Monthly table for not contracted-out standard rate contributions for use from 6 April 2009 to 5 April 2010

### Use this table for

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

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
Up to and including 411.99	No NIC liability, make no entries on form P12						
412	412	0.00	0.00	0.00	0.00	0.00	0.00
416	412	4.00	0.00	0.00	0.00	0.00	0.00
420	412	8.00	0.00	0.00	0.00	0.00	0.00
424	412	12.00	0.00	0.00	0.00	0.00	0.00
428	412	16.00	0.00	0.00	0.00	0.00	0.00
432	412	20.00	0.00	0.00	0.00	0.00	0.00
436	412	24.00	0.00	0.00	0.00	0.00	0.00
440	412	28.00	0.00	0.00	0.00	0.00	0.00
444	412	32.00	0.00	0.00	0.00	0.00	0.00
448	412	36.00	0.00	0.00	0.00	0.00	0.00
452	412	40.00	0.00	0.00	0.00	0.00	0.00
456	412	44.00	0.00	0.00	0.00	0.00	0.00
460	412	48.00	0.00	0.00	0.00	0.00	0.00
464	412	52.00	0.00	0.00	0.00	0.00	0.00
468	412	56.00	0.00	0.00	0.00	0.00	0.00
472	412	60.00	0.00	0.00	0.00	0.00	0.00
476	412	64.00	0.00	0.00	0.00	0.00	0.00
480	412	64.00	4.00	0.00	1.43	0.66	0.77
484	412	64.00	8.00	0.00	2.38	1.10	1.28
488	412	64.00	12.00	0.00	3.33	1.54	1.79
492	412	64.00	16.00	0.00	4.28	1.98	2.30
496	412	64.00	20.00	0.00	5.24	2.42	2.82
500	412	64.00	24.00	0.00	6.19	2.86	3.33
504	412	64.00	28.00	0.00	7.14	3.30	3.84
508	412	64.00	32.00	0.00	8.09	3.74	4.35
512	412	64.00	36.00	0.00	9.04	4.18	4.86
516	412	64.00	40.00	0.00	10.00	4.62	5.38
520	412	64.00	44.00	0.00	10.95	5.06	5.89
524	412	64.00	48.00	0.00	11.90	5.50	6.40
528	412	64.00	52.00	0.00	12.85	5.94	6.91
532	412	64.00	56.00	0.00	13.80	6.38	7.42
536	412	64.00	60.00	0.00	14.76	6.82	7.94
540	412	64.00	64.00	0.00	15.71	7.26	8.45
544	412	64.00	68.00	0.00	16.66	7.70	8.96
548	412	64.00	72.00	0.00	17.61	8.14	9.47

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
552	412	64.00	76.00	0.00	18.56	8.58	9.98
556	412	64.00	80.00	0.00	19.52	9.02	10.50
560	412	64.00	84.00	0.00	20.47	9.46	11.01
564	412	64.00	88.00	0.00	21.42	9.90	11.52
568	412	64.00	92.00	0.00	22.37	10.34	12.03
572	412	64.00	96.00	0.00	23.32	10.78	12.54
576	412	64.00	100.00	0.00	24.28	11.22	13.06
580	412	64.00	104.00	0.00	25.23	11.66	13.57
584	412	64.00	108.00	0.00	26.18	12.10	14.08
588	412	64.00	112.00	0.00	27.13	12.54	14.59
592	412	64.00	116.00	0.00	28.08	12.98	15.10
596	412	64.00	120.00	0.00	29.04	13.42	15.62
600	412	64.00	124.00	0.00	29.99	13.86	16.13
604	412	64.00	128.00	0.00	30.94	14.30	16.64
608	412	64.00	132.00	0.00	31.89	14.74	17.15
612	412	64.00	136.00	0.00	32.84	15.18	17.66
616	412	64.00	140.00	0.00	33.80	15.62	18.18
620	412	64.00	144.00	0.00	34.75	16.06	18.69
624	412	64.00	148.00	0.00	35.70	16.50	19.20
628	412	64.00	152.00	0.00	36.65	16.94	19.71
632	412	64.00	156.00	0.00	37.60	17.38	20.22
636	412	64.00	160.00	0.00	38.56	17.82	20.74
640	412	64.00	164.00	0.00	39.51	18.26	21.25
644	412	64.00	168.00	0.00	40.46	18.70	21.76
648	412	64.00	172.00	0.00	41.41	19.14	22.27
652	412	64.00	176.00	0.00	42.36	19.58	22.78
656	412	64.00	180.00	0.00	43.32	20.02	23.30
660	412	64.00	184.00	0.00	44.27	20.46	23.81
664	412	64.00	188.00	0.00	45.22	20.90	24.32
668	412	64.00	192.00	0.00	46.17	21.34	24.83
672	412	64.00	196.00	0.00	47.12	21.78	25.34
676	412	64.00	200.00	0.00	48.08	22.22	25.86
680	412	64.00	204.00	0.00	49.03	22.66	26.37
684	412	64.00	208.00	0.00	49.98	23.10	26.88
688	412	64.00	212.00	0.00	50.93	23.54	27.39
692	412	64.00	216.00	0.00	51.88	23.98	27.90
696	412	64.00	220.00	0.00	52.84	24.42	28.42
700	412	64.00	224.00	0.00	53.79	24.86	28.93
704	412	64.00	228.00	0.00	54.74	25.30	29.44
708	412	64.00	232.00	0.00	55.69	25.74	29.95
712	412	64.00	236.00	0.00	56.64	26.18	30.46
716	412	64.00	240.00	0.00	57.60	26.62	30.98
720	412	64.00	244.00	0.00	58.55	27.06	31.49
724	412	64.00	248.00	0.00	59.50	27.50	32.00
728	412	64.00	252.00	0.00	60.45	27.94	32.51
732	412	64.00	256.00	0.00	61.40	28.38	33.02
736	412	64.00	260.00	0.00	62.36	28.82	33.54
740	412	64.00	264.00	0.00	63.31	29.26	34.05
744	412	64.00	268.00	0.00	64.26	29.70	34.56
748	412	64.00	272.00	0.00	65.21	30.14	35.07
752	412	64.00	276.00	0.00	66.16	30.58	35.58
756	412	64.00	280.00	0.00	67.12	31.02	36.10
760	412	64.00	284.00	0.00	68.07	31.46	36.61
764	412	64.00	288.00	0.00	69.02	31.90	37.12
768	412	64.00	292.00	0.00	69.97	32.34	37.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
772	412	64.00	296.00	0.00	70.92	32.78	38.14
776	412	64.00	300.00	0.00	71.88	33.22	38.66
780	412	64.00	304.00	0.00	72.83	33.66	39.17
784	412	64.00	308.00	0.00	73.78	34.10	39.68
788	412	64.00	312.00	0.00	74.73	34.54	40.19
792	412	64.00	316.00	0.00	75.68	34.98	40.70
796	412	64.00	320.00	0.00	76.64	35.42	41.22
800	412	64.00	324.00	0.00	77.59	35.86	41.73
804	412	64.00	328.00	0.00	78.54	36.30	42.24
808	412	64.00	332.00	0.00	79.49	36.74	42.75
812	412	64.00	336.00	0.00	80.44	37.18	43.26
816	412	64.00	340.00	0.00	81.40	37.62	43.78
820	412	64.00	344.00	0.00	82.35	38.06	44.29
824	412	64.00	348.00	0.00	83.30	38.50	44.80
828	412	64.00	352.00	0.00	84.25	38.94	45.31
832	412	64.00	356.00	0.00	85.20	39.38	45.82
836	412	64.00	360.00	0.00	86.16	39.82	46.34
840	412	64.00	364.00	0.00	87.11	40.26	46.85
844	412	64.00	368.00	0.00	88.06	40.70	47.36
848	412	64.00	372.00	0.00	89.01	41.14	47.87
852	412	64.00	376.00	0.00	89.96	41.58	48.38
856	412	64.00	380.00	0.00	90.92	42.02	48.90
860	412	64.00	384.00	0.00	91.87	42.46	49.41
864	412	64.00	388.00	0.00	92.82	42.90	49.92
868	412	64.00	392.00	0.00	93.77	43.34	50.43
872	412	64.00	396.00	0.00	94.72	43.78	50.94
876	412	64.00	400.00	0.00	95.68	44.22	51.46
880	412	64.00	404.00	0.00	96.63	44.66	51.97
884	412	64.00	408.00	0.00	97.58	45.10	52.48
888	412	64.00	412.00	0.00	98.53	45.54	52.99
892	412	64.00	416.00	0.00	99.48	45.98	53.50
896	412	64.00	420.00	0.00	100.44	46.42	54.02
900	412	64.00	424.00	0.00	101.39	46.86	54.53
904	412	64.00	428.00	0.00	102.34	47.30	55.04
908	412	64.00	432.00	0.00	103.29	47.74	55.55
912	412	64.00	436.00	0.00	104.24	48.18	56.06
916	412	64.00	440.00	0.00	105.20	48.62	56.58
920	412	64.00	444.00	0.00	106.15	49.06	57.09
924	412	64.00	448.00	0.00	107.10	49.50	57.60
928	412	64.00	452.00	0.00	108.05	49.94	58.11
932	412	64.00	456.00	0.00	109.00	50.38	58.62
936	412	64.00	460.00	0.00	109.96	50.82	59.14
940	412	64.00	464.00	0.00	110.91	51.26	59.65
944	412	64.00	468.00	0.00	111.86	51.70	60.16
948	412	64.00	472.00	0.00	112.81	52.14	60.67
952	412	64.00	476.00	0.00	113.76	52.58	61.18
956	412	64.00	480.00	0.00	114.72	53.02	61.70
960	412	64.00	484.00	0.00	115.67	53.46	62.21
964	412	64.00	488.00	0.00	116.62	53.90	62.72
968	412	64.00	492.00	0.00	117.57	54.34	63.23
972	412	64.00	496.00	0.00	118.52	54.78	63.74
976	412	64.00	500.00	0.00	119.48	55.22	64.26
980	412	64.00	504.00	0.00	120.43	55.66	64.77
984	412	64.00	508.00	0.00	121.38	56.10	65.28
988	412	64.00	512.00	0.00	122.33	56.54	65.79

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
992	412	64.00	516.00	0.00	123.28	56.98	66.30
996	412	64.00	520.00	0.00	124.24	57.42	66.82
1000	412	64.00	524.00	0.00	125.19	57.86	67.33
1004	412	64.00	528.00	0.00	126.14	58.30	67.84
1008	412	64.00	532.00	0.00	127.09	58.74	68.35
1012	412	64.00	536.00	0.00	128.04	59.18	68.86
1016	412	64.00	540.00	0.00	129.00	59.62	69.38
1020	412	64.00	544.00	0.00	129.95	60.06	69.89
1024	412	64.00	548.00	0.00	130.90	60.50	70.40
1028	412	64.00	552.00	0.00	131.85	60.94	70.91
1032	412	64.00	556.00	0.00	132.80	61.38	71.42
1036	412	64.00	560.00	0.00	133.76	61.82	71.94
1040	412	64.00	564.00	0.00	134.71	62.26	72.45
1044	412	64.00	568.00	0.00	135.66	62.70	72.96
1048	412	64.00	572.00	0.00	136.61	63.14	73.47
1052	412	64.00	576.00	0.00	137.56	63.58	73.98
1056	412	64.00	580.00	0.00	138.52	64.02	74.50
1060	412	64.00	584.00	0.00	139.47	64.46	75.01
1064	412	64.00	588.00	0.00	140.42	64.90	75.52
1068	412	64.00	592.00	0.00	141.37	65.34	76.03
1072	412	64.00	596.00	0.00	142.32	65.78	76.54
1076	412	64.00	600.00	0.00	143.28	66.22	77.06
1080	412	64.00	604.00	0.00	144.23	66.66	77.57
1084	412	64.00	608.00	0.00	145.18	67.10	78.08
1088	412	64.00	612.00	0.00	146.13	67.54	78.59
1092	412	64.00	616.00	0.00	147.08	67.98	79.10
1096	412	64.00	620.00	0.00	148.04	68.42	79.62
1100	412	64.00	624.00	0.00	148.99	68.86	80.13
1104	412	64.00	628.00	0.00	149.94	69.30	80.64
1108	412	64.00	632.00	0.00	150.89	69.74	81.15
1112	412	64.00	636.00	0.00	151.84	70.18	81.66
1116	412	64.00	640.00	0.00	152.80	70.62	82.18
1120	412	64.00	644.00	0.00	153.75	71.06	82.69
1124	412	64.00	648.00	0.00	154.70	71.50	83.20
1128	412	64.00	652.00	0.00	155.65	71.94	83.71
1132	412	64.00	656.00	0.00	156.60	72.38	84.22
1136	412	64.00	660.00	0.00	157.56	72.82	84.74
1140	412	64.00	664.00	0.00	158.51	73.26	85.25
1144	412	64.00	668.00	0.00	159.46	73.70	85.76
1148	412	64.00	672.00	0.00	160.41	74.14	86.27
1152	412	64.00	676.00	0.00	161.36	74.58	86.78
1156	412	64.00	680.00	0.00	162.32	75.02	87.30
1160	412	64.00	684.00	0.00	163.27	75.46	87.81
1164	412	64.00	688.00	0.00	164.22	75.90	88.32
1168	412	64.00	692.00	0.00	165.17	76.34	88.83
1172	412	64.00	696.00	0.00	166.12	76.78	89.34
1176	412	64.00	700.00	0.00	167.08	77.22	89.86

If your employee earns more than £1176 a month, advise your HM Revenue & Customs office.

## Weekly table for not contracted-out reduced rate contributions for use from 6 April 2009 to 5 April 2010

### Use this table for

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

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including 94.99	<b>No NIC liability, make no entries on form P12</b>						
95	95	0.00	0.00	0.00	0.00	0.00	0.00
96	95	1.00	0.00	0.00	0.00	0.00	0.00
97	95	2.00	0.00	0.00	0.00	0.00	0.00
98	95	3.00	0.00	0.00	0.00	0.00	0.00
99	95	4.00	0.00	0.00	0.00	0.00	0.00
100	95	5.00	0.00	0.00	0.00	0.00	0.00
101	95	6.00	0.00	0.00	0.00	0.00	0.00
102	95	7.00	0.00	0.00	0.00	0.00	0.00
103	95	8.00	0.00	0.00	0.00	0.00	0.00
104	95	9.00	0.00	0.00	0.00	0.00	0.00
105	95	10.00	0.00	0.00	0.00	0.00	0.00
106	95	11.00	0.00	0.00	0.00	0.00	0.00
107	95	12.00	0.00	0.00	0.00	0.00	0.00
108	95	13.00	0.00	0.00	0.00	0.00	0.00
109	95	14.00	0.00	0.00	0.00	0.00	0.00
110	95	15.00	0.00	0.00	0.00	0.00	0.00
111	95	15.00	1.00	0.00	0.26	0.07	0.19
112	95	15.00	2.00	0.00	0.44	0.12	0.32
113	95	15.00	3.00	0.00	0.62	0.17	0.45
114	95	15.00	4.00	0.00	0.80	0.22	0.58
115	95	15.00	5.00	0.00	0.97	0.27	0.70
116	95	15.00	6.00	0.00	1.14	0.31	0.83
117	95	15.00	7.00	0.00	1.32	0.36	0.96
118	95	15.00	8.00	0.00	1.50	0.41	1.09
119	95	15.00	9.00	0.00	1.68	0.46	1.22
120	95	15.00	10.00	0.00	1.85	0.51	1.34
121	95	15.00	11.00	0.00	2.03	0.56	1.47
122	95	15.00	12.00	0.00	2.21	0.61	1.60
123	95	15.00	13.00	0.00	2.38	0.65	1.73
124	95	15.00	14.00	0.00	2.56	0.70	1.86
125	95	15.00	15.00	0.00	2.73	0.75	1.98
126	95	15.00	16.00	0.00	2.91	0.80	2.11
127	95	15.00	17.00	0.00	3.09	0.85	2.24
128	95	15.00	18.00	0.00	3.27	0.90	2.37
129	95	15.00	19.00	0.00	3.44	0.94	2.50

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
130	95	15.00	20.00	0.00	3.61	0.99	2.62
131	95	15.00	21.00	0.00	3.79	1.04	2.75
132	95	15.00	22.00	0.00	3.97	1.09	2.88
133	95	15.00	23.00	0.00	4.15	1.14	3.01
134	95	15.00	24.00	0.00	4.33	1.19	3.14
135	95	15.00	25.00	0.00	4.50	1.24	3.26
136	95	15.00	26.00	0.00	4.67	1.28	3.39
137	95	15.00	27.00	0.00	4.85	1.33	3.52
138	95	15.00	28.00	0.00	5.03	1.38	3.65
139	95	15.00	29.00	0.00	5.21	1.43	3.78
140	95	15.00	30.00	0.00	5.38	1.48	3.90
141	95	15.00	31.00	0.00	5.56	1.53	4.03
142	95	15.00	32.00	0.00	5.74	1.58	4.16
143	95	15.00	33.00	0.00	5.91	1.62	4.29
144	95	15.00	34.00	0.00	6.09	1.67	4.42
145	95	15.00	35.00	0.00	6.26	1.72	4.54
146	95	15.00	36.00	0.00	6.44	1.77	4.67
147	95	15.00	37.00	0.00	6.62	1.82	4.80
148	95	15.00	38.00	0.00	6.80	1.87	4.93
149	95	15.00	39.00	0.00	6.97	1.91	5.06
150	95	15.00	40.00	0.00	7.14	1.96	5.18
151	95	15.00	41.00	0.00	7.32	2.01	5.31
152	95	15.00	42.00	0.00	7.50	2.06	5.44
153	95	15.00	43.00	0.00	7.68	2.11	5.57
154	95	15.00	44.00	0.00	7.86	2.16	5.70
155	95	15.00	45.00	0.00	8.03	2.21	5.82
156	95	15.00	46.00	0.00	8.20	2.25	5.95
157	95	15.00	47.00	0.00	8.38	2.30	6.08
158	95	15.00	48.00	0.00	8.56	2.35	6.21
159	95	15.00	49.00	0.00	8.74	2.40	6.34
160	95	15.00	50.00	0.00	8.91	2.45	6.46
161	95	15.00	51.00	0.00	9.09	2.50	6.59
162	95	15.00	52.00	0.00	9.27	2.55	6.72
163	95	15.00	53.00	0.00	9.44	2.59	6.85
164	95	15.00	54.00	0.00	9.62	2.64	6.98
165	95	15.00	55.00	0.00	9.79	2.69	7.10
166	95	15.00	56.00	0.00	9.97	2.74	7.23
167	95	15.00	57.00	0.00	10.15	2.79	7.36
168	95	15.00	58.00	0.00	10.33	2.84	7.49
169	95	15.00	59.00	0.00	10.50	2.88	7.62
170	95	15.00	60.00	0.00	10.67	2.93	7.74
171	95	15.00	61.00	0.00	10.85	2.98	7.87
172	95	15.00	62.00	0.00	11.03	3.03	8.00
173	95	15.00	63.00	0.00	11.21	3.08	8.13
174	95	15.00	64.00	0.00	11.39	3.13	8.26
175	95	15.00	65.00	0.00	11.56	3.18	8.38
176	95	15.00	66.00	0.00	11.73	3.22	8.51
177	95	15.00	67.00	0.00	11.91	3.27	8.64
178	95	15.00	68.00	0.00	12.09	3.32	8.77
179	95	15.00	69.00	0.00	12.27	3.37	8.90
180	95	15.00	70.00	0.00	12.44	3.42	9.02
181	95	15.00	71.00	0.00	12.62	3.47	9.15
182	95	15.00	72.00	0.00	12.80	3.52	9.28
183	95	15.00	73.00	0.00	12.97	3.56	9.41
184	95	15.00	74.00	0.00	13.15	3.61	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
185	95	15.00	75.00	0.00	13.32	3.66	9.66
186	95	15.00	76.00	0.00	13.50	3.71	9.79
187	95	15.00	77.00	0.00	13.68	3.76	9.92
188	95	15.00	78.00	0.00	13.86	3.81	10.05
189	95	15.00	79.00	0.00	14.03	3.85	10.18
190	95	15.00	80.00	0.00	14.20	3.90	10.30
191	95	15.00	81.00	0.00	14.38	3.95	10.43
192	95	15.00	82.00	0.00	14.56	4.00	10.56
193	95	15.00	83.00	0.00	14.74	4.05	10.69
194	95	15.00	84.00	0.00	14.92	4.10	10.82
195	95	15.00	85.00	0.00	15.09	4.15	10.94
196	95	15.00	86.00	0.00	15.26	4.19	11.07
197	95	15.00	87.00	0.00	15.44	4.24	11.20
198	95	15.00	88.00	0.00	15.62	4.29	11.33
199	95	15.00	89.00	0.00	15.80	4.34	11.46
200	95	15.00	90.00	0.00	15.97	4.39	11.58
201	95	15.00	91.00	0.00	16.15	4.44	11.71
202	95	15.00	92.00	0.00	16.33	4.49	11.84
203	95	15.00	93.00	0.00	16.50	4.53	11.97
204	95	15.00	94.00	0.00	16.68	4.58	12.10
205	95	15.00	95.00	0.00	16.85	4.63	12.22
206	95	15.00	96.00	0.00	17.03	4.68	12.35
207	95	15.00	97.00	0.00	17.21	4.73	12.48
208	95	15.00	98.00	0.00	17.39	4.78	12.61
209	95	15.00	99.00	0.00	17.56	4.82	12.74
210	95	15.00	100.00	0.00	17.73	4.87	12.86
211	95	15.00	101.00	0.00	17.91	4.92	12.99
212	95	15.00	102.00	0.00	18.09	4.97	13.12
213	95	15.00	103.00	0.00	18.27	5.02	13.25
214	95	15.00	104.00	0.00	18.45	5.07	13.38
215	95	15.00	105.00	0.00	18.62	5.12	13.50
216	95	15.00	106.00	0.00	18.79	5.16	13.63
217	95	15.00	107.00	0.00	18.97	5.21	13.76
218	95	15.00	108.00	0.00	19.15	5.26	13.89
219	95	15.00	109.00	0.00	19.33	5.31	14.02
220	95	15.00	110.00	0.00	19.50	5.36	14.14
221	95	15.00	111.00	0.00	19.68	5.41	14.27
222	95	15.00	112.00	0.00	19.86	5.46	14.40
223	95	15.00	113.00	0.00	20.03	5.50	14.53
224	95	15.00	114.00	0.00	20.21	5.55	14.66
225	95	15.00	115.00	0.00	20.38	5.60	14.78
226	95	15.00	116.00	0.00	20.56	5.65	14.91
227	95	15.00	117.00	0.00	20.74	5.70	15.04
228	95	15.00	118.00	0.00	20.92	5.75	15.17
229	95	15.00	119.00	0.00	21.09	5.79	15.30
230	95	15.00	120.00	0.00	21.26	5.84	15.42
231	95	15.00	121.00	0.00	21.44	5.89	15.55
232	95	15.00	122.00	0.00	21.62	5.94	15.68
233	95	15.00	123.00	0.00	21.80	5.99	15.81
234	95	15.00	124.00	0.00	21.98	6.04	15.94
235	95	15.00	125.00	0.00	22.15	6.09	16.06
236	95	15.00	126.00	0.00	22.32	6.13	16.19
237	95	15.00	127.00	0.00	22.50	6.18	16.32
238	95	15.00	128.00	0.00	22.68	6.23	16.45
239	95	15.00	129.00	0.00	22.86	6.28	16.58

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
240	95	15.00	130.00	0.00	23.03	6.33	16.70
241	95	15.00	131.00	0.00	23.21	6.38	16.83
242	95	15.00	132.00	0.00	23.39	6.43	16.96
243	95	15.00	133.00	0.00	23.56	6.47	17.09
244	95	15.00	134.00	0.00	23.74	6.52	17.22
245	95	15.00	135.00	0.00	23.91	6.57	17.34
246	95	15.00	136.00	0.00	24.09	6.62	17.47
247	95	15.00	137.00	0.00	24.27	6.67	17.60
248	95	15.00	138.00	0.00	24.45	6.72	17.73
249	95	15.00	139.00	0.00	24.62	6.76	17.86
250	95	15.00	140.00	0.00	24.79	6.81	17.98
251	95	15.00	141.00	0.00	24.97	6.86	18.11
252	95	15.00	142.00	0.00	25.15	6.91	18.24
253	95	15.00	143.00	0.00	25.33	6.96	18.37
254	95	15.00	144.00	0.00	25.51	7.01	18.50
255	95	15.00	145.00	0.00	25.68	7.06	18.62
256	95	15.00	146.00	0.00	25.85	7.10	18.75
257	95	15.00	147.00	0.00	26.03	7.15	18.88
258	95	15.00	148.00	0.00	26.21	7.20	19.01
259	95	15.00	149.00	0.00	26.39	7.25	19.14
260	95	15.00	150.00	0.00	26.56	7.30	19.26
261	95	15.00	151.00	0.00	26.74	7.35	19.39
262	95	15.00	152.00	0.00	26.92	7.40	19.52
263	95	15.00	153.00	0.00	27.09	7.44	19.65
264	95	15.00	154.00	0.00	27.27	7.49	19.78
265	95	15.00	155.00	0.00	27.44	7.54	19.90
266	95	15.00	156.00	0.00	27.62	7.59	20.03
267	95	15.00	157.00	0.00	27.80	7.64	20.16
268	95	15.00	158.00	0.00	27.98	7.69	20.29
269	95	15.00	159.00	0.00	28.15	7.73	20.42
270	95	15.00	160.00	0.00	28.32	7.78	20.54

If your employee earns more than £270 a week, advise your HM Revenue & Customs office.

## Monthly table for not contracted-out reduced rate contributions for use from 6 April 2009 to 5 April 2010

### Use this table for

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

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
Up to and including 411.99	<b>No NIC liability, make no entries on form P12</b>						
412	412	0.00	0.00	0.00	0.00	0.00	0.00
416	412	4.00	0.00	0.00	0.00	0.00	0.00
420	412	8.00	0.00	0.00	0.00	0.00	0.00
424	412	12.00	0.00	0.00	0.00	0.00	0.00
428	412	16.00	0.00	0.00	0.00	0.00	0.00
432	412	20.00	0.00	0.00	0.00	0.00	0.00
436	412	24.00	0.00	0.00	0.00	0.00	0.00
440	412	28.00	0.00	0.00	0.00	0.00	0.00
444	412	32.00	0.00	0.00	0.00	0.00	0.00
448	412	36.00	0.00	0.00	0.00	0.00	0.00
452	412	40.00	0.00	0.00	0.00	0.00	0.00
456	412	44.00	0.00	0.00	0.00	0.00	0.00
460	412	48.00	0.00	0.00	0.00	0.00	0.00
464	412	52.00	0.00	0.00	0.00	0.00	0.00
468	412	56.00	0.00	0.00	0.00	0.00	0.00
472	412	60.00	0.00	0.00	0.00	0.00	0.00
476	412	64.00	0.00	0.00	0.00	0.00	0.00
480	412	64.00	4.00	0.00	1.06	0.29	0.77
484	412	64.00	8.00	0.00	1.76	0.48	1.28
488	412	64.00	12.00	0.00	2.47	0.68	1.79
492	412	64.00	16.00	0.00	3.17	0.87	2.30
496	412	64.00	20.00	0.00	3.89	1.07	2.82
500	412	64.00	24.00	0.00	4.59	1.26	3.33
504	412	64.00	28.00	0.00	5.29	1.45	3.84
508	412	64.00	32.00	0.00	6.00	1.65	4.35
512	412	64.00	36.00	0.00	6.70	1.84	4.86
516	412	64.00	40.00	0.00	7.42	2.04	5.38
520	412	64.00	44.00	0.00	8.12	2.23	5.89
524	412	64.00	48.00	0.00	8.82	2.42	6.40
528	412	64.00	52.00	0.00	9.53	2.62	6.91
532	412	64.00	56.00	0.00	10.23	2.81	7.42
536	412	64.00	60.00	0.00	10.95	3.01	7.94
540	412	64.00	64.00	0.00	11.65	3.20	8.45
544	412	64.00	68.00	0.00	12.35	3.39	8.96
548	412	64.00	72.00	0.00	13.06	3.59	9.47

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
552	412	64.00	76.00	0.00	13.76	3.78	9.98
556	412	64.00	80.00	0.00	14.48	3.98	10.50
560	412	64.00	84.00	0.00	15.18	4.17	11.01
564	412	64.00	88.00	0.00	15.88	4.36	11.52
568	412	64.00	92.00	0.00	16.59	4.56	12.03
572	412	64.00	96.00	0.00	17.29	4.75	12.54
576	412	64.00	100.00	0.00	18.01	4.95	13.06
580	412	64.00	104.00	0.00	18.71	5.14	13.57
584	412	64.00	108.00	0.00	19.41	5.33	14.08
588	412	64.00	112.00	0.00	20.12	5.53	14.59
592	412	64.00	116.00	0.00	20.82	5.72	15.10
596	412	64.00	120.00	0.00	21.54	5.92	15.62
600	412	64.00	124.00	0.00	22.24	6.11	16.13
604	412	64.00	128.00	0.00	22.94	6.30	16.64
608	412	64.00	132.00	0.00	23.65	6.50	17.15
612	412	64.00	136.00	0.00	24.35	6.69	17.66
616	412	64.00	140.00	0.00	25.07	6.89	18.18
620	412	64.00	144.00	0.00	25.77	7.08	18.69
624	412	64.00	148.00	0.00	26.47	7.27	19.20
628	412	64.00	152.00	0.00	27.18	7.47	19.71
632	412	64.00	156.00	0.00	27.88	7.66	20.22
636	412	64.00	160.00	0.00	28.60	7.86	20.74
640	412	64.00	164.00	0.00	29.30	8.05	21.25
644	412	64.00	168.00	0.00	30.00	8.24	21.76
648	412	64.00	172.00	0.00	30.71	8.44	22.27
652	412	64.00	176.00	0.00	31.41	8.63	22.78
656	412	64.00	180.00	0.00	32.13	8.83	23.30
660	412	64.00	184.00	0.00	32.83	9.02	23.81
664	412	64.00	188.00	0.00	33.53	9.21	24.32
668	412	64.00	192.00	0.00	34.24	9.41	24.83
672	412	64.00	196.00	0.00	34.94	9.60	25.34
676	412	64.00	200.00	0.00	35.66	9.80	25.86
680	412	64.00	204.00	0.00	36.36	9.99	26.37
684	412	64.00	208.00	0.00	37.06	10.18	26.88
688	412	64.00	212.00	0.00	37.77	10.38	27.39
692	412	64.00	216.00	0.00	38.47	10.57	27.90
696	412	64.00	220.00	0.00	39.19	10.77	28.42
700	412	64.00	224.00	0.00	39.89	10.96	28.93
704	412	64.00	228.00	0.00	40.59	11.15	29.44
708	412	64.00	232.00	0.00	41.30	11.35	29.95
712	412	64.00	236.00	0.00	42.00	11.54	30.46
716	412	64.00	240.00	0.00	42.72	11.74	30.98
720	412	64.00	244.00	0.00	43.42	11.93	31.49
724	412	64.00	248.00	0.00	44.12	12.12	32.00
728	412	64.00	252.00	0.00	44.83	12.32	32.51
732	412	64.00	256.00	0.00	45.53	12.51	33.02
736	412	64.00	260.00	0.00	46.25	12.71	33.54
740	412	64.00	264.00	0.00	46.95	12.90	34.05
744	412	64.00	268.00	0.00	47.65	13.09	34.56
748	412	64.00	272.00	0.00	48.36	13.29	35.07
752	412	64.00	276.00	0.00	49.06	13.48	35.58
756	412	64.00	280.00	0.00	49.78	13.68	36.10
760	412	64.00	284.00	0.00	50.48	13.87	36.61
764	412	64.00	288.00	0.00	51.18	14.06	37.12
768	412	64.00	292.00	0.00	51.89	14.26	37.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
772	412	64.00	296.00	0.00	52.59	14.45	38.14
776	412	64.00	300.00	0.00	53.31	14.65	38.66
780	412	64.00	304.00	0.00	54.01	14.84	39.17
784	412	64.00	308.00	0.00	54.71	15.03	39.68
788	412	64.00	312.00	0.00	55.42	15.23	40.19
792	412	64.00	316.00	0.00	56.12	15.42	40.70
796	412	64.00	320.00	0.00	56.84	15.62	41.22
800	412	64.00	324.00	0.00	57.54	15.81	41.73
804	412	64.00	328.00	0.00	58.24	16.00	42.24
808	412	64.00	332.00	0.00	58.95	16.20	42.75
812	412	64.00	336.00	0.00	59.65	16.39	43.26
816	412	64.00	340.00	0.00	60.37	16.59	43.78
820	412	64.00	344.00	0.00	61.07	16.78	44.29
824	412	64.00	348.00	0.00	61.77	16.97	44.80
828	412	64.00	352.00	0.00	62.48	17.17	45.31
832	412	64.00	356.00	0.00	63.18	17.36	45.82
836	412	64.00	360.00	0.00	63.90	17.56	46.34
840	412	64.00	364.00	0.00	64.60	17.75	46.85
844	412	64.00	368.00	0.00	65.30	17.94	47.36
848	412	64.00	372.00	0.00	66.01	18.14	47.87
852	412	64.00	376.00	0.00	66.71	18.33	48.38
856	412	64.00	380.00	0.00	67.43	18.53	48.90
860	412	64.00	384.00	0.00	68.13	18.72	49.41
864	412	64.00	388.00	0.00	68.83	18.91	49.92
868	412	64.00	392.00	0.00	69.54	19.11	50.43
872	412	64.00	396.00	0.00	70.24	19.30	50.94
876	412	64.00	400.00	0.00	70.96	19.50	51.46
880	412	64.00	404.00	0.00	71.66	19.69	51.97
884	412	64.00	408.00	0.00	72.36	19.88	52.48
888	412	64.00	412.00	0.00	73.07	20.08	52.99
892	412	64.00	416.00	0.00	73.77	20.27	53.50
896	412	64.00	420.00	0.00	74.49	20.47	54.02
900	412	64.00	424.00	0.00	75.19	20.66	54.53
904	412	64.00	428.00	0.00	75.89	20.85	55.04
908	412	64.00	432.00	0.00	76.60	21.05	55.55
912	412	64.00	436.00	0.00	77.30	21.24	56.06
916	412	64.00	440.00	0.00	78.02	21.44	56.58
920	412	64.00	444.00	0.00	78.72	21.63	57.09
924	412	64.00	448.00	0.00	79.42	21.82	57.60
928	412	64.00	452.00	0.00	80.13	22.02	58.11
932	412	64.00	456.00	0.00	80.83	22.21	58.62
936	412	64.00	460.00	0.00	81.55	22.41	59.14
940	412	64.00	464.00	0.00	82.25	22.60	59.65
944	412	64.00	468.00	0.00	82.95	22.79	60.16
948	412	64.00	472.00	0.00	83.66	22.99	60.67
952	412	64.00	476.00	0.00	84.36	23.18	61.18
956	412	64.00	480.00	0.00	85.08	23.38	61.70
960	412	64.00	484.00	0.00	85.78	23.57	62.21
964	412	64.00	488.00	0.00	86.48	23.76	62.72
968	412	64.00	492.00	0.00	87.19	23.96	63.23
972	412	64.00	496.00	0.00	87.89	24.15	63.74
976	412	64.00	500.00	0.00	88.61	24.35	64.26
980	412	64.00	504.00	0.00	89.31	24.54	64.77
984	412	64.00	508.00	0.00	90.01	24.73	65.28
988	412	64.00	512.00	0.00	90.72	24.93	65.79

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
992	412	64.00	516.00	0.00	91.42	25.12	66.30
996	412	64.00	520.00	0.00	92.14	25.32	66.82
1000	412	64.00	524.00	0.00	92.84	25.51	67.33
1004	412	64.00	528.00	0.00	93.54	25.70	67.84
1008	412	64.00	532.00	0.00	94.25	25.90	68.35
1012	412	64.00	536.00	0.00	94.95	26.09	68.86
1016	412	64.00	540.00	0.00	95.67	26.29	69.38
1020	412	64.00	544.00	0.00	96.37	26.48	69.89
1024	412	64.00	548.00	0.00	97.07	26.67	70.40
1028	412	64.00	552.00	0.00	97.78	26.87	70.91
1032	412	64.00	556.00	0.00	98.48	27.06	71.42
1036	412	64.00	560.00	0.00	99.20	27.26	71.94
1040	412	64.00	564.00	0.00	99.90	27.45	72.45
1044	412	64.00	568.00	0.00	100.60	27.64	72.96
1048	412	64.00	572.00	0.00	101.31	27.84	73.47
1052	412	64.00	576.00	0.00	102.01	28.03	73.98
1056	412	64.00	580.00	0.00	102.73	28.23	74.50
1060	412	64.00	584.00	0.00	103.43	28.42	75.01
1064	412	64.00	588.00	0.00	104.13	28.61	75.52
1068	412	64.00	592.00	0.00	104.84	28.81	76.03
1072	412	64.00	596.00	0.00	105.54	29.00	76.54
1076	412	64.00	600.00	0.00	106.26	29.20	77.06
1080	412	64.00	604.00	0.00	106.96	29.39	77.57
1084	412	64.00	608.00	0.00	107.66	29.58	78.08
1088	412	64.00	612.00	0.00	108.37	29.78	78.59
1092	412	64.00	616.00	0.00	109.07	29.97	79.10
1096	412	64.00	620.00	0.00	109.79	30.17	79.62
1100	412	64.00	624.00	0.00	110.49	30.36	80.13
1104	412	64.00	628.00	0.00	111.19	30.55	80.64
1108	412	64.00	632.00	0.00	111.90	30.75	81.15
1112	412	64.00	636.00	0.00	112.60	30.94	81.66
1116	412	64.00	640.00	0.00	113.32	31.14	82.18
1120	412	64.00	644.00	0.00	114.02	31.33	82.69
1124	412	64.00	648.00	0.00	114.72	31.52	83.20
1128	412	64.00	652.00	0.00	115.43	31.72	83.71
1132	412	64.00	656.00	0.00	116.13	31.91	84.22
1136	412	64.00	660.00	0.00	116.85	32.11	84.74
1140	412	64.00	664.00	0.00	117.55	32.30	85.25
1144	412	64.00	668.00	0.00	118.25	32.49	85.76
1148	412	64.00	672.00	0.00	118.96	32.69	86.27
1152	412	64.00	676.00	0.00	119.66	32.88	86.78
1156	412	64.00	680.00	0.00	120.38	33.08	87.30
1160	412	64.00	684.00	0.00	121.08	33.27	87.81
1164	412	64.00	688.00	0.00	121.78	33.46	88.32
1168	412	64.00	692.00	0.00	122.49	33.66	88.83
1172	412	64.00	696.00	0.00	123.19	33.85	89.34
1176	412	64.00	700.00	0.00	123.91	34.05	89.86

If your employee earns more than £1176 a month, advise your HM Revenue & Customs office.

## Weekly table for employees who are State Pension age or over-employer only contributions for use from 6 April 2009 to 5 April 2010

### Use this table for

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

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

- copy the figures in columns 1a-1f of the table to columns 1a - 1f of form P12 *Deduction Card*. The column 1e figures represent the total of employer only contributions payable

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 94.99	<b>No NIC liability, make no entries on form P12</b>					
95	95	0.00	0.00	0.00	0.00	0.00
96	95	1.00	0.00	0.00	0.00	0.00
97	95	2.00	0.00	0.00	0.00	0.00
98	95	3.00	0.00	0.00	0.00	0.00
99	95	4.00	0.00	0.00	0.00	0.00
100	95	5.00	0.00	0.00	0.00	0.00
101	95	6.00	0.00	0.00	0.00	0.00
102	95	7.00	0.00	0.00	0.00	0.00
103	95	8.00	0.00	0.00	0.00	0.00
104	95	9.00	0.00	0.00	0.00	0.00
105	95	10.00	0.00	0.00	0.00	0.00
106	95	11.00	0.00	0.00	0.00	0.00
107	95	12.00	0.00	0.00	0.00	0.00
108	95	13.00	0.00	0.00	0.00	0.00
109	95	14.00	0.00	0.00	0.00	0.00
110	95	15.00	0.00	0.00	0.00	0.00
111	95	15.00	1.00	0.00	0.19	0.00
112	95	15.00	2.00	0.00	0.32	0.00
113	95	15.00	3.00	0.00	0.45	0.00
114	95	15.00	4.00	0.00	0.58	0.00
115	95	15.00	5.00	0.00	0.70	0.00
116	95	15.00	6.00	0.00	0.83	0.00
117	95	15.00	7.00	0.00	0.96	0.00
118	95	15.00	8.00	0.00	1.09	0.00
119	95	15.00	9.00	0.00	1.22	0.00
120	95	15.00	10.00	0.00	1.34	0.00
121	95	15.00	11.00	0.00	1.47	0.00
122	95	15.00	12.00	0.00	1.60	0.00
123	95	15.00	13.00	0.00	1.73	0.00
124	95	15.00	14.00	0.00	1.86	0.00
125	95	15.00	15.00	0.00	1.98	0.00
126	95	15.00	16.00	0.00	2.11	0.00
127	95	15.00	17.00	0.00	2.24	0.00
128	95	15.00	18.00	0.00	2.37	0.00
129	95	15.00	19.00	0.00	2.50	0.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>
£	£	£ p	£ p	£ p	£ p	£ p
130	95	15.00	20.00	0.00	2.62	0.00
131	95	15.00	21.00	0.00	2.75	0.00
132	95	15.00	22.00	0.00	2.88	0.00
133	95	15.00	23.00	0.00	3.01	0.00
134	95	15.00	24.00	0.00	3.14	0.00
135	95	15.00	25.00	0.00	3.26	0.00
136	95	15.00	26.00	0.00	3.39	0.00
137	95	15.00	27.00	0.00	3.52	0.00
138	95	15.00	28.00	0.00	3.65	0.00
139	95	15.00	29.00	0.00	3.78	0.00
140	95	15.00	30.00	0.00	3.90	0.00
141	95	15.00	31.00	0.00	4.03	0.00
142	95	15.00	32.00	0.00	4.16	0.00
143	95	15.00	33.00	0.00	4.29	0.00
144	95	15.00	34.00	0.00	4.42	0.00
145	95	15.00	35.00	0.00	4.54	0.00
146	95	15.00	36.00	0.00	4.67	0.00
147	95	15.00	37.00	0.00	4.80	0.00
148	95	15.00	38.00	0.00	4.93	0.00
149	95	15.00	39.00	0.00	5.06	0.00
150	95	15.00	40.00	0.00	5.18	0.00
151	95	15.00	41.00	0.00	5.31	0.00
152	95	15.00	42.00	0.00	5.44	0.00
153	95	15.00	43.00	0.00	5.57	0.00
154	95	15.00	44.00	0.00	5.70	0.00
155	95	15.00	45.00	0.00	5.82	0.00
156	95	15.00	46.00	0.00	5.95	0.00
157	95	15.00	47.00	0.00	6.08	0.00
158	95	15.00	48.00	0.00	6.21	0.00
159	95	15.00	49.00	0.00	6.34	0.00
160	95	15.00	50.00	0.00	6.46	0.00
161	95	15.00	51.00	0.00	6.59	0.00
162	95	15.00	52.00	0.00	6.72	0.00
163	95	15.00	53.00	0.00	6.85	0.00
164	95	15.00	54.00	0.00	6.98	0.00
165	95	15.00	55.00	0.00	7.10	0.00
166	95	15.00	56.00	0.00	7.23	0.00
167	95	15.00	57.00	0.00	7.36	0.00
168	95	15.00	58.00	0.00	7.49	0.00
169	95	15.00	59.00	0.00	7.62	0.00
170	95	15.00	60.00	0.00	7.74	0.00
171	95	15.00	61.00	0.00	7.87	0.00
172	95	15.00	62.00	0.00	8.00	0.00
173	95	15.00	63.00	0.00	8.13	0.00
174	95	15.00	64.00	0.00	8.26	0.00
175	95	15.00	65.00	0.00	8.38	0.00
176	95	15.00	66.00	0.00	8.51	0.00
177	95	15.00	67.00	0.00	8.64	0.00
178	95	15.00	68.00	0.00	8.77	0.00
179	95	15.00	69.00	0.00	8.90	0.00
180	95	15.00	70.00	0.00	9.02	0.00
181	95	15.00	71.00	0.00	9.15	0.00
182	95	15.00	72.00	0.00	9.28	0.00
183	95	15.00	73.00	0.00	9.41	0.00
184	95	15.00	74.00	0.00	9.54	0.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>
£	£	£ p	£ p	£ p	£ p	£ p
185	95	15.00	75.00	0.00	9.66	0.00
186	95	15.00	76.00	0.00	9.79	0.00
187	95	15.00	77.00	0.00	9.92	0.00
188	95	15.00	78.00	0.00	10.05	0.00
189	95	15.00	79.00	0.00	10.18	0.00
190	95	15.00	80.00	0.00	10.30	0.00
191	95	15.00	81.00	0.00	10.43	0.00
192	95	15.00	82.00	0.00	10.56	0.00
193	95	15.00	83.00	0.00	10.69	0.00
194	95	15.00	84.00	0.00	10.82	0.00
195	95	15.00	85.00	0.00	10.94	0.00
196	95	15.00	86.00	0.00	11.07	0.00
197	95	15.00	87.00	0.00	11.20	0.00
198	95	15.00	88.00	0.00	11.33	0.00
199	95	15.00	89.00	0.00	11.46	0.00
200	95	15.00	90.00	0.00	11.58	0.00
201	95	15.00	91.00	0.00	11.71	0.00
202	95	15.00	92.00	0.00	11.84	0.00
203	95	15.00	93.00	0.00	11.97	0.00
204	95	15.00	94.00	0.00	12.10	0.00
205	95	15.00	95.00	0.00	12.22	0.00
206	95	15.00	96.00	0.00	12.35	0.00
207	95	15.00	97.00	0.00	12.48	0.00
208	95	15.00	98.00	0.00	12.61	0.00
209	95	15.00	99.00	0.00	12.74	0.00
210	95	15.00	100.00	0.00	12.86	0.00
211	95	15.00	101.00	0.00	12.99	0.00
212	95	15.00	102.00	0.00	13.12	0.00
213	95	15.00	103.00	0.00	13.25	0.00
214	95	15.00	104.00	0.00	13.38	0.00
215	95	15.00	105.00	0.00	13.50	0.00
216	95	15.00	106.00	0.00	13.63	0.00
217	95	15.00	107.00	0.00	13.76	0.00
218	95	15.00	108.00	0.00	13.89	0.00
219	95	15.00	109.00	0.00	14.02	0.00
220	95	15.00	110.00	0.00	14.14	0.00
221	95	15.00	111.00	0.00	14.27	0.00
222	95	15.00	112.00	0.00	14.40	0.00
223	95	15.00	113.00	0.00	14.53	0.00
224	95	15.00	114.00	0.00	14.66	0.00
225	95	15.00	115.00	0.00	14.78	0.00
226	95	15.00	116.00	0.00	14.91	0.00
227	95	15.00	117.00	0.00	15.04	0.00
228	95	15.00	118.00	0.00	15.17	0.00
229	95	15.00	119.00	0.00	15.30	0.00
230	95	15.00	120.00	0.00	15.42	0.00
231	95	15.00	121.00	0.00	15.55	0.00
232	95	15.00	122.00	0.00	15.68	0.00
233	95	15.00	123.00	0.00	15.81	0.00
234	95	15.00	124.00	0.00	15.94	0.00
235	95	15.00	125.00	0.00	16.06	0.00
236	95	15.00	126.00	0.00	16.19	0.00
237	95	15.00	127.00	0.00	16.32	0.00
238	95	15.00	128.00	0.00	16.45	0.00
239	95	15.00	129.00	0.00	16.58	0.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>
£	£	£ p	£ p	£ p	£ p	£ p
240	95	15.00	130.00	0.00	16.70	0.00
241	95	15.00	131.00	0.00	16.83	0.00
242	95	15.00	132.00	0.00	16.96	0.00
243	95	15.00	133.00	0.00	17.09	0.00
244	95	15.00	134.00	0.00	17.22	0.00
245	95	15.00	135.00	0.00	17.34	0.00
246	95	15.00	136.00	0.00	17.47	0.00
247	95	15.00	137.00	0.00	17.60	0.00
248	95	15.00	138.00	0.00	17.73	0.00
249	95	15.00	139.00	0.00	17.86	0.00
250	95	15.00	140.00	0.00	17.98	0.00
251	95	15.00	141.00	0.00	18.11	0.00
252	95	15.00	142.00	0.00	18.24	0.00
253	95	15.00	143.00	0.00	18.37	0.00
254	95	15.00	144.00	0.00	18.50	0.00
255	95	15.00	145.00	0.00	18.62	0.00
256	95	15.00	146.00	0.00	18.75	0.00
257	95	15.00	147.00	0.00	18.88	0.00
258	95	15.00	148.00	0.00	19.01	0.00
259	95	15.00	149.00	0.00	19.14	0.00
260	95	15.00	150.00	0.00	19.26	0.00
261	95	15.00	151.00	0.00	19.39	0.00
262	95	15.00	152.00	0.00	19.52	0.00
263	95	15.00	153.00	0.00	19.65	0.00
264	95	15.00	154.00	0.00	19.78	0.00
265	95	15.00	155.00	0.00	19.90	0.00
266	95	15.00	156.00	0.00	20.03	0.00
267	95	15.00	157.00	0.00	20.16	0.00
268	95	15.00	158.00	0.00	20.29	0.00
269	95	15.00	159.00	0.00	20.42	0.00
270	95	15.00	160.00	0.00	20.54	0.00

If your employee earns more than £270 a week, advise your HM Revenue & Customs office.

## Monthly table for employees who are State Pension age or over-employer only contributions for use from 6 April 2009 to 5 April 2010

### Use this table for

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

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

- copy the figures in columns 1a-1f of the table to columns 1a-1f of form P12 *Deduction Card*. The column 1e figures represent the total of employer only contributions payable.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p
Up to and including 411.99	<b>No NIC liability, make no entries on form P12</b>					
412	412	0.00	0.00	0.00	0.00	0.00
416	412	4.00	0.00	0.00	0.00	0.00
420	412	8.00	0.00	0.00	0.00	0.00
424	412	12.00	0.00	0.00	0.00	0.00
428	412	16.00	0.00	0.00	0.00	0.00
432	412	20.00	0.00	0.00	0.00	0.00
436	412	24.00	0.00	0.00	0.00	0.00
440	412	28.00	0.00	0.00	0.00	0.00
444	412	32.00	0.00	0.00	0.00	0.00
448	412	36.00	0.00	0.00	0.00	0.00
452	412	40.00	0.00	0.00	0.00	0.00
456	412	44.00	0.00	0.00	0.00	0.00
460	412	48.00	0.00	0.00	0.00	0.00
464	412	52.00	0.00	0.00	0.00	0.00
468	412	56.00	0.00	0.00	0.00	0.00
472	412	60.00	0.00	0.00	0.00	0.00
476	412	64.00	0.00	0.00	0.00	0.00
480	412	64.00	4.00	0.00	0.77	0.00
484	412	64.00	8.00	0.00	1.28	0.00
488	412	64.00	12.00	0.00	1.79	0.00
492	412	64.00	16.00	0.00	2.30	0.00
496	412	64.00	20.00	0.00	2.82	0.00
500	412	64.00	24.00	0.00	3.33	0.00
504	412	64.00	28.00	0.00	3.84	0.00
508	412	64.00	32.00	0.00	4.35	0.00
512	412	64.00	36.00	0.00	4.86	0.00
516	412	64.00	40.00	0.00	5.38	0.00
520	412	64.00	44.00	0.00	5.89	0.00
524	412	64.00	48.00	0.00	6.40	0.00
528	412	64.00	52.00	0.00	6.91	0.00
532	412	64.00	56.00	0.00	7.42	0.00
536	412	64.00	60.00	0.00	7.94	0.00
540	412	64.00	64.00	0.00	8.45	0.00
544	412	64.00	68.00	0.00	8.96	0.00
548	412	64.00	72.00	0.00	9.47	0.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>
£	£	£ p	£ p	£ p	£ p	£ p
552	412	64.00	76.00	0.00	9.98	0.00
556	412	64.00	80.00	0.00	10.50	0.00
560	412	64.00	84.00	0.00	11.01	0.00
564	412	64.00	88.00	0.00	11.52	0.00
568	412	64.00	92.00	0.00	12.03	0.00
572	412	64.00	96.00	0.00	12.54	0.00
576	412	64.00	100.00	0.00	13.06	0.00
580	412	64.00	104.00	0.00	13.57	0.00
584	412	64.00	108.00	0.00	14.08	0.00
588	412	64.00	112.00	0.00	14.59	0.00
592	412	64.00	116.00	0.00	15.10	0.00
596	412	64.00	120.00	0.00	15.62	0.00
600	412	64.00	124.00	0.00	16.13	0.00
604	412	64.00	128.00	0.00	16.64	0.00
608	412	64.00	132.00	0.00	17.15	0.00
612	412	64.00	136.00	0.00	17.66	0.00
616	412	64.00	140.00	0.00	18.18	0.00
620	412	64.00	144.00	0.00	18.69	0.00
624	412	64.00	148.00	0.00	19.20	0.00
628	412	64.00	152.00	0.00	19.71	0.00
632	412	64.00	156.00	0.00	20.22	0.00
636	412	64.00	160.00	0.00	20.74	0.00
640	412	64.00	164.00	0.00	21.25	0.00
644	412	64.00	168.00	0.00	21.76	0.00
648	412	64.00	172.00	0.00	22.27	0.00
652	412	64.00	176.00	0.00	22.78	0.00
656	412	64.00	180.00	0.00	23.30	0.00
660	412	64.00	184.00	0.00	23.81	0.00
664	412	64.00	188.00	0.00	24.32	0.00
668	412	64.00	192.00	0.00	24.83	0.00
672	412	64.00	196.00	0.00	25.34	0.00
676	412	64.00	200.00	0.00	25.86	0.00
680	412	64.00	204.00	0.00	26.37	0.00
684	412	64.00	208.00	0.00	26.88	0.00
688	412	64.00	212.00	0.00	27.39	0.00
692	412	64.00	216.00	0.00	27.90	0.00
696	412	64.00	220.00	0.00	28.42	0.00
700	412	64.00	224.00	0.00	28.93	0.00
704	412	64.00	228.00	0.00	29.44	0.00
708	412	64.00	232.00	0.00	29.95	0.00
712	412	64.00	236.00	0.00	30.46	0.00
716	412	64.00	240.00	0.00	30.98	0.00
720	412	64.00	244.00	0.00	31.49	0.00
724	412	64.00	248.00	0.00	32.00	0.00
728	412	64.00	252.00	0.00	32.51	0.00
732	412	64.00	256.00	0.00	33.02	0.00
736	412	64.00	260.00	0.00	33.54	0.00
740	412	64.00	264.00	0.00	34.05	0.00
744	412	64.00	268.00	0.00	34.56	0.00
748	412	64.00	272.00	0.00	35.07	0.00
752	412	64.00	276.00	0.00	35.58	0.00
756	412	64.00	280.00	0.00	36.10	0.00
760	412	64.00	284.00	0.00	36.61	0.00
764	412	64.00	288.00	0.00	37.12	0.00
768	412	64.00	292.00	0.00	37.63	0.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>
£	£	£ p	£ p	£ p	£ p	£ p
772	412	64.00	296.00	0.00	38.14	0.00
776	412	64.00	300.00	0.00	38.66	0.00
780	412	64.00	304.00	0.00	39.17	0.00
784	412	64.00	308.00	0.00	39.68	0.00
788	412	64.00	312.00	0.00	40.19	0.00
792	412	64.00	316.00	0.00	40.70	0.00
796	412	64.00	320.00	0.00	41.22	0.00
800	412	64.00	324.00	0.00	41.73	0.00
804	412	64.00	328.00	0.00	42.24	0.00
808	412	64.00	332.00	0.00	42.75	0.00
812	412	64.00	336.00	0.00	43.26	0.00
816	412	64.00	340.00	0.00	43.78	0.00
820	412	64.00	344.00	0.00	44.29	0.00
824	412	64.00	348.00	0.00	44.80	0.00
828	412	64.00	352.00	0.00	45.31	0.00
832	412	64.00	356.00	0.00	45.82	0.00
836	412	64.00	360.00	0.00	46.34	0.00
840	412	64.00	364.00	0.00	46.85	0.00
844	412	64.00	368.00	0.00	47.36	0.00
848	412	64.00	372.00	0.00	47.87	0.00
852	412	64.00	376.00	0.00	48.38	0.00
856	412	64.00	380.00	0.00	48.90	0.00
860	412	64.00	384.00	0.00	49.41	0.00
864	412	64.00	388.00	0.00	49.92	0.00
868	412	64.00	392.00	0.00	50.43	0.00
872	412	64.00	396.00	0.00	50.94	0.00
876	412	64.00	400.00	0.00	51.46	0.00
880	412	64.00	404.00	0.00	51.97	0.00
884	412	64.00	408.00	0.00	52.48	0.00
888	412	64.00	412.00	0.00	52.99	0.00
892	412	64.00	416.00	0.00	53.50	0.00
896	412	64.00	420.00	0.00	54.02	0.00
900	412	64.00	424.00	0.00	54.53	0.00
904	412	64.00	428.00	0.00	55.04	0.00
908	412	64.00	432.00	0.00	55.55	0.00
912	412	64.00	436.00	0.00	56.06	0.00
916	412	64.00	440.00	0.00	56.58	0.00
920	412	64.00	444.00	0.00	57.09	0.00
924	412	64.00	448.00	0.00	57.60	0.00
928	412	64.00	452.00	0.00	58.11	0.00
932	412	64.00	456.00	0.00	58.62	0.00
936	412	64.00	460.00	0.00	59.14	0.00
940	412	64.00	464.00	0.00	59.65	0.00
944	412	64.00	468.00	0.00	60.16	0.00
948	412	64.00	472.00	0.00	60.67	0.00
952	412	64.00	476.00	0.00	61.18	0.00
956	412	64.00	480.00	0.00	61.70	0.00
960	412	64.00	484.00	0.00	62.21	0.00
964	412	64.00	488.00	0.00	62.72	0.00
968	412	64.00	492.00	0.00	63.23	0.00
972	412	64.00	496.00	0.00	63.74	0.00
976	412	64.00	500.00	0.00	64.26	0.00
980	412	64.00	504.00	0.00	64.77	0.00
984	412	64.00	508.00	0.00	65.28	0.00
988	412	64.00	512.00	0.00	65.79	0.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>
£	£	£ p	£ p	£ p	£ p	£ p
992	412	64.00	516.00	0.00	66.30	0.00
996	412	64.00	520.00	0.00	66.82	0.00
1000	412	64.00	524.00	0.00	67.33	0.00
1004	412	64.00	528.00	0.00	67.84	0.00
1008	412	64.00	532.00	0.00	68.35	0.00
1012	412	64.00	536.00	0.00	68.86	0.00
1016	412	64.00	540.00	0.00	69.38	0.00
1020	412	64.00	544.00	0.00	69.89	0.00
1024	412	64.00	548.00	0.00	70.40	0.00
1028	412	64.00	552.00	0.00	70.91	0.00
1032	412	64.00	556.00	0.00	71.42	0.00
1036	412	64.00	560.00	0.00	71.94	0.00
1040	412	64.00	564.00	0.00	72.45	0.00
1044	412	64.00	568.00	0.00	72.96	0.00
1048	412	64.00	572.00	0.00	73.47	0.00
1052	412	64.00	576.00	0.00	73.98	0.00
1056	412	64.00	580.00	0.00	74.50	0.00
1060	412	64.00	584.00	0.00	75.01	0.00
1064	412	64.00	588.00	0.00	75.52	0.00
1068	412	64.00	592.00	0.00	76.03	0.00
1072	412	64.00	596.00	0.00	76.54	0.00
1076	412	64.00	600.00	0.00	77.06	0.00
1080	412	64.00	604.00	0.00	77.57	0.00
1084	412	64.00	608.00	0.00	78.08	0.00
1088	412	64.00	612.00	0.00	78.59	0.00
1092	412	64.00	616.00	0.00	79.10	0.00
1096	412	64.00	620.00	0.00	79.62	0.00
1100	412	64.00	624.00	0.00	80.13	0.00
1104	412	64.00	628.00	0.00	80.64	0.00
1108	412	64.00	632.00	0.00	81.15	0.00
1112	412	64.00	636.00	0.00	81.66	0.00
1116	412	64.00	640.00	0.00	82.18	0.00
1120	412	64.00	644.00	0.00	82.69	0.00
1124	412	64.00	648.00	0.00	83.20	0.00
1128	412	64.00	652.00	0.00	83.71	0.00
1132	412	64.00	656.00	0.00	84.22	0.00
1136	412	64.00	660.00	0.00	84.74	0.00
1140	412	64.00	664.00	0.00	85.25	0.00
1144	412	64.00	668.00	0.00	85.76	0.00
1148	412	64.00	672.00	0.00	86.27	0.00
1152	412	64.00	676.00	0.00	86.78	0.00
1156	412	64.00	680.00	0.00	87.30	0.00
1160	412	64.00	684.00	0.00	87.81	0.00
1164	412	64.00	688.00	0.00	88.32	0.00
1168	412	64.00	692.00	0.00	88.83	0.00
1172	412	64.00	696.00	0.00	89.34	0.00
1176	412	64.00	700.00	0.00	89.86	0.00

If your employee earns more than £1176 a month, advise your HM Revenue & Customs office.

## Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2009 to 5 April 2010

### Use this table for

employees for whom you hold form CA2700.

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

- copy the figures in columns 1a-1f of the table to columns 1a-1f of form P12 *Deduction Card*.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
Up to and including 94.99	<b>No NIC liability, make no entries on forms P12 and P14</b>						
95	95	0.00	0.00	0.00	0.00	0.00	0.00
96	95	1.00	0.00	0.00	0.00	0.00	0.00
97	95	2.00	0.00	0.00	0.00	0.00	0.00
98	95	3.00	0.00	0.00	0.00	0.00	0.00
99	95	4.00	0.00	0.00	0.00	0.00	0.00
100	95	5.00	0.00	0.00	0.00	0.00	0.00
101	95	6.00	0.00	0.00	0.00	0.00	0.00
102	95	7.00	0.00	0.00	0.00	0.00	0.00
103	95	8.00	0.00	0.00	0.00	0.00	0.00
104	95	9.00	0.00	0.00	0.00	0.00	0.00
105	95	10.00	0.00	0.00	0.00	0.00	0.00
106	95	11.00	0.00	0.00	0.00	0.00	0.00
107	95	12.00	0.00	0.00	0.00	0.00	0.00
108	95	13.00	0.00	0.00	0.00	0.00	0.00
109	95	14.00	0.00	0.00	0.00	0.00	0.00
110	95	15.00	0.00	0.00	0.00	0.00	0.00
111	95	15.00	1.00	0.00	0.20	0.01	0.19
112	95	15.00	2.00	0.00	0.34	0.02	0.32
113	95	15.00	3.00	0.00	0.48	0.03	0.45
114	95	15.00	4.00	0.00	0.62	0.04	0.58
115	95	15.00	5.00	0.00	0.75	0.05	0.70
116	95	15.00	6.00	0.00	0.89	0.06	0.83
117	95	15.00	7.00	0.00	1.03	0.07	0.96
118	95	15.00	8.00	0.00	1.17	0.08	1.09
119	95	15.00	9.00	0.00	1.31	0.09	1.22
120	95	15.00	10.00	0.00	1.44	0.10	1.34
121	95	15.00	11.00	0.00	1.58	0.11	1.47
122	95	15.00	12.00	0.00	1.72	0.12	1.60
123	95	15.00	13.00	0.00	1.86	0.13	1.73
124	95	15.00	14.00	0.00	2.00	0.14	1.86
125	95	15.00	15.00	0.00	2.13	0.15	1.98
126	95	15.00	16.00	0.00	2.27	0.16	2.11
127	95	15.00	17.00	0.00	2.41	0.17	2.24
128	95	15.00	18.00	0.00	2.55	0.18	2.37
129	95	15.00	19.00	0.00	2.69	0.19	2.50

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
130	95	15.00	20.00	0.00	2.82	0.20	2.62
131	95	15.00	21.00	0.00	2.96	0.21	2.75
132	95	15.00	22.00	0.00	3.10	0.22	2.88
133	95	15.00	23.00	0.00	3.24	0.23	3.01
134	95	15.00	24.00	0.00	3.38	0.24	3.14
135	95	15.00	25.00	0.00	3.51	0.25	3.26
136	95	15.00	26.00	0.00	3.65	0.26	3.39
137	95	15.00	27.00	0.00	3.79	0.27	3.52
138	95	15.00	28.00	0.00	3.93	0.28	3.65
139	95	15.00	29.00	0.00	4.07	0.29	3.78
140	95	15.00	30.00	0.00	4.20	0.30	3.90
141	95	15.00	31.00	0.00	4.34	0.31	4.03
142	95	15.00	32.00	0.00	4.48	0.32	4.16
143	95	15.00	33.00	0.00	4.62	0.33	4.29
144	95	15.00	34.00	0.00	4.76	0.34	4.42
145	95	15.00	35.00	0.00	4.89	0.35	4.54
146	95	15.00	36.00	0.00	5.03	0.36	4.67
147	95	15.00	37.00	0.00	5.17	0.37	4.80
148	95	15.00	38.00	0.00	5.31	0.38	4.93
149	95	15.00	39.00	0.00	5.45	0.39	5.06
150	95	15.00	40.00	0.00	5.58	0.40	5.18
151	95	15.00	41.00	0.00	5.72	0.41	5.31
152	95	15.00	42.00	0.00	5.86	0.42	5.44
153	95	15.00	43.00	0.00	6.00	0.43	5.57
154	95	15.00	44.00	0.00	6.14	0.44	5.70
155	95	15.00	45.00	0.00	6.27	0.45	5.82
156	95	15.00	46.00	0.00	6.41	0.46	5.95
157	95	15.00	47.00	0.00	6.55	0.47	6.08
158	95	15.00	48.00	0.00	6.69	0.48	6.21
159	95	15.00	49.00	0.00	6.83	0.49	6.34
160	95	15.00	50.00	0.00	6.96	0.50	6.46
161	95	15.00	51.00	0.00	7.10	0.51	6.59
162	95	15.00	52.00	0.00	7.24	0.52	6.72
163	95	15.00	53.00	0.00	7.38	0.53	6.85
164	95	15.00	54.00	0.00	7.52	0.54	6.98
165	95	15.00	55.00	0.00	7.65	0.55	7.10
166	95	15.00	56.00	0.00	7.79	0.56	7.23
167	95	15.00	57.00	0.00	7.93	0.57	7.36
168	95	15.00	58.00	0.00	8.07	0.58	7.49
169	95	15.00	59.00	0.00	8.21	0.59	7.62
170	95	15.00	60.00	0.00	8.34	0.60	7.74
171	95	15.00	61.00	0.00	8.48	0.61	7.87
172	95	15.00	62.00	0.00	8.62	0.62	8.00
173	95	15.00	63.00	0.00	8.76	0.63	8.13
174	95	15.00	64.00	0.00	8.90	0.64	8.26
175	95	15.00	65.00	0.00	9.03	0.65	8.38
176	95	15.00	66.00	0.00	9.17	0.66	8.51
177	95	15.00	67.00	0.00	9.31	0.67	8.64
178	95	15.00	68.00	0.00	9.45	0.68	8.77
179	95	15.00	69.00	0.00	9.59	0.69	8.90
180	95	15.00	70.00	0.00	9.72	0.70	9.02
181	95	15.00	71.00	0.00	9.86	0.71	9.15
182	95	15.00	72.00	0.00	10.00	0.72	9.28
183	95	15.00	73.00	0.00	10.14	0.73	9.41
184	95	15.00	74.00	0.00	10.28	0.74	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
185	95	15.00	75.00	0.00	10.41	0.75	9.66
186	95	15.00	76.00	0.00	10.55	0.76	9.79
187	95	15.00	77.00	0.00	10.69	0.77	9.92
188	95	15.00	78.00	0.00	10.83	0.78	10.05
189	95	15.00	79.00	0.00	10.97	0.79	10.18
190	95	15.00	80.00	0.00	11.10	0.80	10.30
191	95	15.00	81.00	0.00	11.24	0.81	10.43
192	95	15.00	82.00	0.00	11.38	0.82	10.56
193	95	15.00	83.00	0.00	11.52	0.83	10.69
194	95	15.00	84.00	0.00	11.66	0.84	10.82
195	95	15.00	85.00	0.00	11.79	0.85	10.94
196	95	15.00	86.00	0.00	11.93	0.86	11.07
197	95	15.00	87.00	0.00	12.07	0.87	11.20
198	95	15.00	88.00	0.00	12.21	0.88	11.33
199	95	15.00	89.00	0.00	12.35	0.89	11.46
200	95	15.00	90.00	0.00	12.48	0.90	11.58
201	95	15.00	91.00	0.00	12.62	0.91	11.71
202	95	15.00	92.00	0.00	12.76	0.92	11.84
203	95	15.00	93.00	0.00	12.90	0.93	11.97
204	95	15.00	94.00	0.00	13.04	0.94	12.10
205	95	15.00	95.00	0.00	13.17	0.95	12.22
206	95	15.00	96.00	0.00	13.31	0.96	12.35
207	95	15.00	97.00	0.00	13.45	0.97	12.48
208	95	15.00	98.00	0.00	13.59	0.98	12.61
209	95	15.00	99.00	0.00	13.73	0.99	12.74
210	95	15.00	100.00	0.00	13.86	1.00	12.86
211	95	15.00	101.00	0.00	14.00	1.01	12.99
212	95	15.00	102.00	0.00	14.14	1.02	13.12
213	95	15.00	103.00	0.00	14.28	1.03	13.25
214	95	15.00	104.00	0.00	14.42	1.04	13.38
215	95	15.00	105.00	0.00	14.55	1.05	13.50
216	95	15.00	106.00	0.00	14.69	1.06	13.63
217	95	15.00	107.00	0.00	14.83	1.07	13.76
218	95	15.00	108.00	0.00	14.97	1.08	13.89
219	95	15.00	109.00	0.00	15.11	1.09	14.02
220	95	15.00	110.00	0.00	15.24	1.10	14.14
221	95	15.00	111.00	0.00	15.38	1.11	14.27
222	95	15.00	112.00	0.00	15.52	1.12	14.40
223	95	15.00	113.00	0.00	15.66	1.13	14.53
224	95	15.00	114.00	0.00	15.80	1.14	14.66
225	95	15.00	115.00	0.00	15.93	1.15	14.78
226	95	15.00	116.00	0.00	16.07	1.16	14.91
227	95	15.00	117.00	0.00	16.21	1.17	15.04
228	95	15.00	118.00	0.00	16.35	1.18	15.17
229	95	15.00	119.00	0.00	16.49	1.19	15.30
230	95	15.00	120.00	0.00	16.62	1.20	15.42
231	95	15.00	121.00	0.00	16.76	1.21	15.55
232	95	15.00	122.00	0.00	16.90	1.22	15.68
233	95	15.00	123.00	0.00	17.04	1.23	15.81
234	95	15.00	124.00	0.00	17.18	1.24	15.94
235	95	15.00	125.00	0.00	17.31	1.25	16.06
236	95	15.00	126.00	0.00	17.45	1.26	16.19
237	95	15.00	127.00	0.00	17.59	1.27	16.32
238	95	15.00	128.00	0.00	17.73	1.28	16.45
239	95	15.00	129.00	0.00	17.87	1.29	16.58

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
240	95	15.00	130.00	0.00	18.00	1.30	16.70
241	95	15.00	131.00	0.00	18.14	1.31	16.83
242	95	15.00	132.00	0.00	18.28	1.32	16.96
243	95	15.00	133.00	0.00	18.42	1.33	17.09
244	95	15.00	134.00	0.00	18.56	1.34	17.22
245	95	15.00	135.00	0.00	18.69	1.35	17.34
246	95	15.00	136.00	0.00	18.83	1.36	17.47
247	95	15.00	137.00	0.00	18.97	1.37	17.60
248	95	15.00	138.00	0.00	19.11	1.38	17.73
249	95	15.00	139.00	0.00	19.25	1.39	17.86
250	95	15.00	140.00	0.00	19.38	1.40	17.98
251	95	15.00	141.00	0.00	19.52	1.41	18.11
252	95	15.00	142.00	0.00	19.66	1.42	18.24
253	95	15.00	143.00	0.00	19.80	1.43	18.37
254	95	15.00	144.00	0.00	19.94	1.44	18.50
255	95	15.00	145.00	0.00	20.07	1.45	18.62
256	95	15.00	146.00	0.00	20.21	1.46	18.75
257	95	15.00	147.00	0.00	20.35	1.47	18.88
258	95	15.00	148.00	0.00	20.49	1.48	19.01
259	95	15.00	149.00	0.00	20.63	1.49	19.14
260	95	15.00	150.00	0.00	20.76	1.50	19.26
261	95	15.00	151.00	0.00	20.90	1.51	19.39
262	95	15.00	152.00	0.00	21.04	1.52	19.52
263	95	15.00	153.00	0.00	21.18	1.53	19.65
264	95	15.00	154.00	0.00	21.32	1.54	19.78
265	95	15.00	155.00	0.00	21.45	1.55	19.90
266	95	15.00	156.00	0.00	21.59	1.56	20.03
267	95	15.00	157.00	0.00	21.73	1.57	20.16
268	95	15.00	158.00	0.00	21.87	1.58	20.29
269	95	15.00	159.00	0.00	22.01	1.59	20.42
270	95	15.00	160.00	0.00	22.14	1.60	20.54

If your employee earns more than £270 a week, advise your HM Revenue & Customs office.

## Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2009 to 5 April 2010

### Use this table for

employees for whom you hold form CA2700.

### Do not use this table for

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

### Completing Deduction Card, form P12 or substitute

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

- copy the figures in columns 1a-1f of the table to columns 1a-1f of form P12 *Deduction Card*.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
Up to and including 411.99	<b>No NIC liability, make no entries on forms P12 and P14</b>						
412	412	0.00	0.00	0.00	0.00	0.00	0.00
416	412	4.00	0.00	0.00	0.00	0.00	0.00
420	412	8.00	0.00	0.00	0.00	0.00	0.00
424	412	12.00	0.00	0.00	0.00	0.00	0.00
428	412	16.00	0.00	0.00	0.00	0.00	0.00
432	412	20.00	0.00	0.00	0.00	0.00	0.00
436	412	24.00	0.00	0.00	0.00	0.00	0.00
440	412	28.00	0.00	0.00	0.00	0.00	0.00
444	412	32.00	0.00	0.00	0.00	0.00	0.00
448	412	36.00	0.00	0.00	0.00	0.00	0.00
452	412	40.00	0.00	0.00	0.00	0.00	0.00
456	412	44.00	0.00	0.00	0.00	0.00	0.00
460	412	48.00	0.00	0.00	0.00	0.00	0.00
464	412	52.00	0.00	0.00	0.00	0.00	0.00
468	412	56.00	0.00	0.00	0.00	0.00	0.00
472	412	60.00	0.00	0.00	0.00	0.00	0.00
476	412	64.00	0.00	0.00	0.00	0.00	0.00
480	412	64.00	4.00	0.00	0.83	0.06	0.77
484	412	64.00	8.00	0.00	1.38	0.10	1.28
488	412	64.00	12.00	0.00	1.93	0.14	1.79
492	412	64.00	16.00	0.00	2.48	0.18	2.30
496	412	64.00	20.00	0.00	3.04	0.22	2.82
500	412	64.00	24.00	0.00	3.59	0.26	3.33
504	412	64.00	28.00	0.00	4.14	0.30	3.84
508	412	64.00	32.00	0.00	4.69	0.34	4.35
512	412	64.00	36.00	0.00	5.24	0.38	4.86
516	412	64.00	40.00	0.00	5.80	0.42	5.38
520	412	64.00	44.00	0.00	6.35	0.46	5.89
524	412	64.00	48.00	0.00	6.90	0.50	6.40
528	412	64.00	52.00	0.00	7.45	0.54	6.91
532	412	64.00	56.00	0.00	8.00	0.58	7.42
536	412	64.00	60.00	0.00	8.56	0.62	7.94
540	412	64.00	64.00	0.00	9.11	0.66	8.45
544	412	64.00	68.00	0.00	9.66	0.70	8.96
548	412	64.00	72.00	0.00	10.21	0.74	9.47

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
552	412	64.00	76.00	0.00	10.76	0.78	9.98
556	412	64.00	80.00	0.00	11.32	0.82	10.50
560	412	64.00	84.00	0.00	11.87	0.86	11.01
564	412	64.00	88.00	0.00	12.42	0.90	11.52
568	412	64.00	92.00	0.00	12.97	0.94	12.03
572	412	64.00	96.00	0.00	13.52	0.98	12.54
576	412	64.00	100.00	0.00	14.08	1.02	13.06
580	412	64.00	104.00	0.00	14.63	1.06	13.57
584	412	64.00	108.00	0.00	15.18	1.10	14.08
588	412	64.00	112.00	0.00	15.73	1.14	14.59
592	412	64.00	116.00	0.00	16.28	1.18	15.10
596	412	64.00	120.00	0.00	16.84	1.22	15.62
600	412	64.00	124.00	0.00	17.39	1.26	16.13
604	412	64.00	128.00	0.00	17.94	1.30	16.64
608	412	64.00	132.00	0.00	18.49	1.34	17.15
612	412	64.00	136.00	0.00	19.04	1.38	17.66
616	412	64.00	140.00	0.00	19.60	1.42	18.18
620	412	64.00	144.00	0.00	20.15	1.46	18.69
624	412	64.00	148.00	0.00	20.70	1.50	19.20
628	412	64.00	152.00	0.00	21.25	1.54	19.71
632	412	64.00	156.00	0.00	21.80	1.58	20.22
636	412	64.00	160.00	0.00	22.36	1.62	20.74
640	412	64.00	164.00	0.00	22.91	1.66	21.25
644	412	64.00	168.00	0.00	23.46	1.70	21.76
648	412	64.00	172.00	0.00	24.01	1.74	22.27
652	412	64.00	176.00	0.00	24.56	1.78	22.78
656	412	64.00	180.00	0.00	25.12	1.82	23.30
660	412	64.00	184.00	0.00	25.67	1.86	23.81
664	412	64.00	188.00	0.00	26.22	1.90	24.32
668	412	64.00	192.00	0.00	26.77	1.94	24.83
672	412	64.00	196.00	0.00	27.32	1.98	25.34
676	412	64.00	200.00	0.00	27.88	2.02	25.86
680	412	64.00	204.00	0.00	28.43	2.06	26.37
684	412	64.00	208.00	0.00	28.98	2.10	26.88
688	412	64.00	212.00	0.00	29.53	2.14	27.39
692	412	64.00	216.00	0.00	30.08	2.18	27.90
696	412	64.00	220.00	0.00	30.64	2.22	28.42
700	412	64.00	224.00	0.00	31.19	2.26	28.93
704	412	64.00	228.00	0.00	31.74	2.30	29.44
708	412	64.00	232.00	0.00	32.29	2.34	29.95
712	412	64.00	236.00	0.00	32.84	2.38	30.46
716	412	64.00	240.00	0.00	33.40	2.42	30.98
720	412	64.00	244.00	0.00	33.95	2.46	31.49
724	412	64.00	248.00	0.00	34.50	2.50	32.00
728	412	64.00	252.00	0.00	35.05	2.54	32.51
732	412	64.00	256.00	0.00	35.60	2.58	33.02
736	412	64.00	260.00	0.00	36.16	2.62	33.54
740	412	64.00	264.00	0.00	36.71	2.66	34.05
744	412	64.00	268.00	0.00	37.26	2.70	34.56
748	412	64.00	272.00	0.00	37.81	2.74	35.07
752	412	64.00	276.00	0.00	38.36	2.78	35.58
756	412	64.00	280.00	0.00	38.92	2.82	36.10
760	412	64.00	284.00	0.00	39.47	2.86	36.61
764	412	64.00	288.00	0.00	40.02	2.90	37.12
768	412	64.00	292.00	0.00	40.57	2.94	37.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
772	412	64.00	296.00	0.00	41.12	2.98	38.14
776	412	64.00	300.00	0.00	41.68	3.02	38.66
780	412	64.00	304.00	0.00	42.23	3.06	39.17
784	412	64.00	308.00	0.00	42.78	3.10	39.68
788	412	64.00	312.00	0.00	43.33	3.14	40.19
792	412	64.00	316.00	0.00	43.88	3.18	40.70
796	412	64.00	320.00	0.00	44.44	3.22	41.22
800	412	64.00	324.00	0.00	44.99	3.26	41.73
804	412	64.00	328.00	0.00	45.54	3.30	42.24
808	412	64.00	332.00	0.00	46.09	3.34	42.75
812	412	64.00	336.00	0.00	46.64	3.38	43.26
816	412	64.00	340.00	0.00	47.20	3.42	43.78
820	412	64.00	344.00	0.00	47.75	3.46	44.29
824	412	64.00	348.00	0.00	48.30	3.50	44.80
828	412	64.00	352.00	0.00	48.85	3.54	45.31
832	412	64.00	356.00	0.00	49.40	3.58	45.82
836	412	64.00	360.00	0.00	49.96	3.62	46.34
840	412	64.00	364.00	0.00	50.51	3.66	46.85
844	412	64.00	368.00	0.00	51.06	3.70	47.36
848	412	64.00	372.00	0.00	51.61	3.74	47.87
852	412	64.00	376.00	0.00	52.16	3.78	48.38
856	412	64.00	380.00	0.00	52.72	3.82	48.90
860	412	64.00	384.00	0.00	53.27	3.86	49.41
864	412	64.00	388.00	0.00	53.82	3.90	49.92
868	412	64.00	392.00	0.00	54.37	3.94	50.43
872	412	64.00	396.00	0.00	54.92	3.98	50.94
876	412	64.00	400.00	0.00	55.48	4.02	51.46
880	412	64.00	404.00	0.00	56.03	4.06	51.97
884	412	64.00	408.00	0.00	56.58	4.10	52.48
888	412	64.00	412.00	0.00	57.13	4.14	52.99
892	412	64.00	416.00	0.00	57.68	4.18	53.50
896	412	64.00	420.00	0.00	58.24	4.22	54.02
900	412	64.00	424.00	0.00	58.79	4.26	54.53
904	412	64.00	428.00	0.00	59.34	4.30	55.04
908	412	64.00	432.00	0.00	59.89	4.34	55.55
912	412	64.00	436.00	0.00	60.44	4.38	56.06
916	412	64.00	440.00	0.00	61.00	4.42	56.58
920	412	64.00	444.00	0.00	61.55	4.46	57.09
924	412	64.00	448.00	0.00	62.10	4.50	57.60
928	412	64.00	452.00	0.00	62.65	4.54	58.11
932	412	64.00	456.00	0.00	63.20	4.58	58.62
936	412	64.00	460.00	0.00	63.76	4.62	59.14
940	412	64.00	464.00	0.00	64.31	4.66	59.65
944	412	64.00	468.00	0.00	64.86	4.70	60.16
948	412	64.00	472.00	0.00	65.41	4.74	60.67
952	412	64.00	476.00	0.00	65.96	4.78	61.18
956	412	64.00	480.00	0.00	66.52	4.82	61.70
960	412	64.00	484.00	0.00	67.07	4.86	62.21
964	412	64.00	488.00	0.00	67.62	4.90	62.72
968	412	64.00	492.00	0.00	68.17	4.94	63.23
972	412	64.00	496.00	0.00	68.72	4.98	63.74
976	412	64.00	500.00	0.00	69.28	5.02	64.26
980	412	64.00	504.00	0.00	69.83	5.06	64.77
984	412	64.00	508.00	0.00	70.38	5.10	65.28
988	412	64.00	512.00	0.00	70.93	5.14	65.79

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
992	412	64.00	516.00	0.00	71.48	5.18	66.30
996	412	64.00	520.00	0.00	72.04	5.22	66.82
1000	412	64.00	524.00	0.00	72.59	5.26	67.33
1004	412	64.00	528.00	0.00	73.14	5.30	67.84
1008	412	64.00	532.00	0.00	73.69	5.34	68.35
1012	412	64.00	536.00	0.00	74.24	5.38	68.86
1016	412	64.00	540.00	0.00	74.80	5.42	69.38
1020	412	64.00	544.00	0.00	75.35	5.46	69.89
1024	412	64.00	548.00	0.00	75.90	5.50	70.40
1028	412	64.00	552.00	0.00	76.45	5.54	70.91
1032	412	64.00	556.00	0.00	77.00	5.58	71.42
1036	412	64.00	560.00	0.00	77.56	5.62	71.94
1040	412	64.00	564.00	0.00	78.11	5.66	72.45
1044	412	64.00	568.00	0.00	78.66	5.70	72.96
1048	412	64.00	572.00	0.00	79.21	5.74	73.47
1052	412	64.00	576.00	0.00	79.76	5.78	73.98
1056	412	64.00	580.00	0.00	80.32	5.82	74.50
1060	412	64.00	584.00	0.00	80.87	5.86	75.01
1064	412	64.00	588.00	0.00	81.42	5.90	75.52
1068	412	64.00	592.00	0.00	81.97	5.94	76.03
1072	412	64.00	596.00	0.00	82.52	5.98	76.54
1076	412	64.00	600.00	0.00	83.08	6.02	77.06
1080	412	64.00	604.00	0.00	83.63	6.06	77.57
1084	412	64.00	608.00	0.00	84.18	6.10	78.08
1088	412	64.00	612.00	0.00	84.73	6.14	78.59
1092	412	64.00	616.00	0.00	85.28	6.18	79.10
1096	412	64.00	620.00	0.00	85.84	6.22	79.62
1100	412	64.00	624.00	0.00	86.39	6.26	80.13
1104	412	64.00	628.00	0.00	86.94	6.30	80.64
1108	412	64.00	632.00	0.00	87.49	6.34	81.15
1112	412	64.00	636.00	0.00	88.04	6.38	81.66
1116	412	64.00	640.00	0.00	88.60	6.42	82.18
1120	412	64.00	644.00	0.00	89.15	6.46	82.69
1124	412	64.00	648.00	0.00	89.70	6.50	83.20
1128	412	64.00	652.00	0.00	90.25	6.54	83.71
1132	412	64.00	656.00	0.00	90.80	6.58	84.22
1136	412	64.00	660.00	0.00	91.36	6.62	84.74
1140	412	64.00	664.00	0.00	91.91	6.66	85.25
1144	412	64.00	668.00	0.00	92.46	6.70	85.76
1148	412	64.00	672.00	0.00	93.01	6.74	86.27
1152	412	64.00	676.00	0.00	93.56	6.78	86.78
1156	412	64.00	680.00	0.00	94.12	6.82	87.30
1160	412	64.00	684.00	0.00	94.67	6.86	87.81
1164	412	64.00	688.00	0.00	95.22	6.90	88.32
1168	412	64.00	692.00	0.00	95.77	6.94	88.83
1172	412	64.00	696.00	0.00	96.32	6.98	89.34
1176	412	64.00	700.00	0.00	96.88	7.02	89.86

If your employee earns more than £1176 a month, advise your HM Revenue & Customs office.



