



HM Revenue
& Customs

Simplified Deduction Scheme for employers

National Insurance Contributions Tables

Use from
6 April 2011 to 5 April 2012 inclusive

CA37

Help and guidance

Help and guidance is available from the following sources.

The Internet

Go to www.businesslink.gov.uk/payee

Online services

For more information about online services go to www.hmrc.gov.uk/online

For help using our online services contact the Online Service Helpdesk by:

- email helpdesk@ir-efiles.gov.uk or
- phone **0845 60 55 999**.

Basic PAYE Tools (formerly the Employer CD-ROM)

The Basic PAYE Tools contains a number of calculators and most of the forms you will need to help you run your payroll throughout the year including:

- a P11 Calculator that will work out and record your employee's tax, NICs and Student Loan deductions every payday, with a linked P32 *Employer Payment Record* that works out what you need to pay us
- a range of other calculators to work out Student Loan deductions and statutory payments and a learning zone to help you understand these and other payroll topics
- an employer database to record your employees' details
- interactive forms such as the P11D Working Sheets.

If you use the P11 Calculator in the Basic PAYE Tools you can:

- file your starter and leaver information P45 (Part 1), P45 (Part 3), P46 and P46 (Expat) online
- file your Employer Annual Return online if you have up to and including nine employees on the P11 Calculator at 5 April.

To download the Basic PAYE Tools, go to www.businesslink.gov.uk/basicpayetools

Employer helplines

- Employer for **less than 3 years**, phone **0845 60 70 143**.
- Employer for **more than 3 years**, phone **08457 143 143**.
- If you have a hearing or speech impairment and use a textphone, phone **0845 602 1380** (you need specialist equipment such as Minicom to use this service).

Employer helpbooks and forms

Helpbooks and forms are available to download. Go to www.businesslink.gov.uk/payeformsandpublications

Exceptionally, if you don't have access to the Internet, copies are available from the Employer Orderline on **08457 646 646**.

Yr laith Gymraeg

I lawrlwytho ffurflenni a llyfrynnau cymorth Cymraeg, ewch i www.hmrc.gov.uk/cymraeg/employers/emp-pack.htm

Os, yn eithriadol, nad oes gennych gysylltiad i'r rhyngwrwyd, ffoniwch **0845 302 1489** er mwyn archebu ffurflenni a llyfrynnau cymorth Cymraeg.

Forms and guidance in Braille, large print and audio

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

In person

We offer free workshops covering all payroll topics. These workshops are available at locations nationwide. For more information:

- go to www.hmrc.gov.uk/bst or
- phone our Advice Team on **0845 603 2691**.

Employer Bulletin online

Information and news for employers, published several times a year.

Go to www.businesslink.gov.uk/employerbulletin

Employer email alerts

We strongly recommend that you register to receive employer emails to prompt and direct you to:

- each new edition or news about the Basic PAYE Tools
- the Employer Bulletin
- important new information.

To register, go to

www.businesslink.gov.uk/hmrcemployeremailalerts

Your HM Revenue & Customs (HMRC) office

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

www.hmrc.gov.uk/local/employers/index.htm

Please tell us your employer reference when you contact us. You will find it on correspondence from your HMRC office.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to

www.hmrc.gov.uk/charter

Contents

Layout of these tables	Page 2
General information about National Insurance Contributions (NICs)	Page 2
A – Weekly table for not contracted-out standard rate contributions	Page 4
A – Monthly table for not contracted-out standard rate contributions	Page 9
B – Weekly table for not contracted-out reduced rate contributions	Page 14
B – Monthly table for not contracted-out reduced rate contributions	Page 19
C – Weekly table for employees who are State Pension age or over (employer only contributions)	Page 24
C – Monthly table for employees who are State Pension age or over (employer only contributions)	Page 29
J – Weekly table for not contracted-out contributions where employee has deferment	Page 34
J – Monthly table for not contracted-out contributions where employee has deferment	Page 39

Changes for the 2011-12 tax year

At the time this booklet was printed, changes in the rates of National Insurance contributions (NICs) for the 2011-12 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, we will inform you of any further changes before 6 April 2011.

Layout of these tables

General

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£102 weekly or £442 monthly). This is because NICs liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. The employer pays NICs only when the employee's earnings exceed the Secondary Threshold (ST) (£136 weekly or £589 monthly). The employee pays NICs only when the employee's earnings exceed the Primary Threshold (PT) (£139 weekly or £602 Monthly). But, for standard rate NICs, earnings between the LEL and the PT are used to protect the employee's entitlement to benefit.

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

For instructions on how to complete form P12 *Simplified Deduction Scheme Card*, see the P16 *Notes to help you fill in P12 Simplified Deduction Scheme Card*.

General information about National Insurance contributions (NICs)

Introduction

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

National Insurance contributions

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

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

It is your responsibility to send **both** the above to us.

When to start and stop using these tables

Only use these tables in the 2011-12 tax year. Start using them from 6 April 2011 and stop using them by 5 April 2012.

Completing form P12 *Simplified Deduction Scheme Card*

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

- Your employee's NI number. If you take on a new employee who does not give you a form P45 from their previous job or gives you a P45 that does not show their NI number and they do not know it, send form P16A to us and we will trace the number. We will tell you the number when known. Give your employee their NI number and tell them to keep it for future reference.
- The correct NIC table letter for the employee in the first space in the column headed 'NI contribution Table Letter'
 - at the beginning of the tax year, or
 - when the employee starts working for you.
- Details of any
 - earnings
 - NICs
 - Statutory Sick Pay (SSP)
 - Statutory Maternity Pay (SMP)
 - Ordinary Statutory Paternity Pay (OSPP)
 - Additional Statutory Paternity Pay (ASPP), and
 - Statutory Adoption Pay (SAP).

(Please see the P16 *Notes to help you fill in P12 Simplified Deduction Scheme card* for more information. This leaflet also tells you when to pay NICs to your Accounts Office.)

Identifying the correct table to use

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

- weekly pay intervals, and
- monthly pay intervals.

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

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

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

Table letter A

Use this table for:

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

Table letter B

Use this table for married women or widows:

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

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

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

Table letter C

Use this table for all men and women:

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

Table letter J

Use this table for all employees:

- who are in not contracted-out employment
- for whom you hold form CA2700 allowing them to defer payment of employee's NICs at the full main percentage rate.

How to use these tables

- Decide which is the right table for the employee.
- Look up the employee's gross pay in the left-hand column of the table. If the exact amount is not shown, use the lower amount closest to the exact gross pay.
- Record the figures in each column of the table onto the employee's form P12 *Simplified Deduction Scheme Card*.

Adapting these tables for pay intervals other than weekly or monthly

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

- divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- find the amount of NICs due for the average weekly or monthly amount
- multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- record the multiplied amounts on form P12 *Simplified Deduction Scheme Card*.

Statutory Payments

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

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

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

You can find out more information about whether you have to pay, and what to do if you have to pay:

- SSP – in helpbook E14(2011) *Employer Helpbook for Statutory Sick Pay*
- SMP – in helpbook E15(2011) *Employer Helpbook for Statutory Maternity Pay*
- SAP – in helpbook E16(2011) *Employer Helpbook for Statutory Adoption Pay*
- OSPP and ASPP if their spouse or partner has a baby or adopts a child – in helpbook E19(2011) *Employer Helpbook for Ordinary and Additional Statutory Paternity Pay*.

All of these helpbooks are available from the Employer Orderline.

If you are unhappy with our service

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

**Weekly table for not contracted-out standard rate contributions
for use from 6 April 2011 to 5 April 2012**

Table letter A

Use this table for:

- employees aged 16 or over and under State Pension age
- employees who have an
 - Appropriate Personal Pension, or
 - Appropriate Personal Pension Stakeholder Pension.

Do not use this table for:

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

Completing form P12 or substitute

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

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

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

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £101.99	No NIC liability, make no entries on form P12						
102	102	0.00	0.00	0.00	0.00	0.00	0.00
103	102	1.00	0.00	0.00	0.00	0.00	0.00
104	102	2.00	0.00	0.00	0.00	0.00	0.00
105	102	3.00	0.00	0.00	0.00	0.00	0.00
106	102	4.00	0.00	0.00	0.00	0.00	0.00
107	102	5.00	0.00	0.00	0.00	0.00	0.00
108	102	6.00	0.00	0.00	0.00	0.00	0.00
109	102	7.00	0.00	0.00	0.00	0.00	0.00
110	102	8.00	0.00	0.00	0.00	0.00	0.00
111	102	9.00	0.00	0.00	0.00	0.00	0.00
112	102	10.00	0.00	0.00	0.00	0.00	0.00
113	102	11.00	0.00	0.00	0.00	0.00	0.00
114	102	12.00	0.00	0.00	0.00	0.00	0.00
115	102	13.00	0.00	0.00	0.00	0.00	0.00
116	102	14.00	0.00	0.00	0.00	0.00	0.00
117	102	15.00	0.00	0.00	0.00	0.00	0.00
118	102	16.00	0.00	0.00	0.00	0.00	0.00
119	102	17.00	0.00	0.00	0.00	0.00	0.00
120	102	18.00	0.00	0.00	0.00	0.00	0.00
121	102	19.00	0.00	0.00	0.00	0.00	0.00
122	102	20.00	0.00	0.00	0.00	0.00	0.00
123	102	21.00	0.00	0.00	0.00	0.00	0.00
124	102	22.00	0.00	0.00	0.00	0.00	0.00
125	102	23.00	0.00	0.00	0.00	0.00	0.00
126	102	24.00	0.00	0.00	0.00	0.00	0.00
127	102	25.00	0.00	0.00	0.00	0.00	0.00
128	102	26.00	0.00	0.00	0.00	0.00	0.00
129	102	27.00	0.00	0.00	0.00	0.00	0.00
130	102	28.00	0.00	0.00	0.00	0.00	0.00
131	102	29.00	0.00	0.00	0.00	0.00	0.00

Weekly table

Table letter A

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
132	102	30.00	0.00	0.00	0.00	0.00	0.00
133	102	31.00	0.00	0.00	0.00	0.00	0.00
134	102	32.00	0.00	0.00	0.00	0.00	0.00
135	102	33.00	0.00	0.00	0.00	0.00	0.00
136	102	34.00	0.00	0.00	0.00	0.00	0.00
137	102	35.00	0.00	0.00	0.21	0.00	0.21
138	102	36.00	0.00	0.00	0.34	0.00	0.34
139	102	37.00	0.00	0.00	0.41	0.00	0.41
140	102	37.00	1.00	0.00	0.80	0.18	0.62
141	102	37.00	2.00	0.00	1.05	0.30	0.75
142	102	37.00	3.00	0.00	1.31	0.42	0.89
143	102	37.00	4.00	0.00	1.57	0.54	1.03
144	102	37.00	5.00	0.00	1.83	0.66	1.17
145	102	37.00	6.00	0.00	2.09	0.78	1.31
146	102	37.00	7.00	0.00	2.34	0.90	1.44
147	102	37.00	8.00	0.00	2.60	1.02	1.58
148	102	37.00	9.00	0.00	2.86	1.14	1.72
149	102	37.00	10.00	0.00	3.12	1.26	1.86
150	102	37.00	11.00	0.00	3.38	1.38	2.00
151	102	37.00	12.00	0.00	3.63	1.50	2.13
152	102	37.00	13.00	0.00	3.89	1.62	2.27
153	102	37.00	14.00	0.00	4.15	1.74	2.41
154	102	37.00	15.00	0.00	4.41	1.86	2.55
155	102	37.00	16.00	0.00	4.67	1.98	2.69
156	102	37.00	17.00	0.00	4.92	2.10	2.82
157	102	37.00	18.00	0.00	5.18	2.22	2.96
158	102	37.00	19.00	0.00	5.44	2.34	3.10
159	102	37.00	20.00	0.00	5.70	2.46	3.24
160	102	37.00	21.00	0.00	5.96	2.58	3.38
161	102	37.00	22.00	0.00	6.21	2.70	3.51
162	102	37.00	23.00	0.00	6.47	2.82	3.65
163	102	37.00	24.00	0.00	6.73	2.94	3.79
164	102	37.00	25.00	0.00	6.99	3.06	3.93
165	102	37.00	26.00	0.00	7.25	3.18	4.07
166	102	37.00	27.00	0.00	7.50	3.30	4.20
167	102	37.00	28.00	0.00	7.76	3.42	4.34
168	102	37.00	29.00	0.00	8.02	3.54	4.48
169	102	37.00	30.00	0.00	8.28	3.66	4.62
170	102	37.00	31.00	0.00	8.54	3.78	4.76
171	102	37.00	32.00	0.00	8.79	3.90	4.89
172	102	37.00	33.00	0.00	9.05	4.02	5.03
173	102	37.00	34.00	0.00	9.31	4.14	5.17
174	102	37.00	35.00	0.00	9.57	4.26	5.31
175	102	37.00	36.00	0.00	9.83	4.38	5.45
176	102	37.00	37.00	0.00	10.08	4.50	5.58
177	102	37.00	38.00	0.00	10.34	4.62	5.72
178	102	37.00	39.00	0.00	10.60	4.74	5.86
179	102	37.00	40.00	0.00	10.86	4.86	6.00
180	102	37.00	41.00	0.00	11.12	4.98	6.14
181	102	37.00	42.00	0.00	11.37	5.10	6.27
182	102	37.00	43.00	0.00	11.63	5.22	6.41
183	102	37.00	44.00	0.00	11.89	5.34	6.55
184	102	37.00	45.00	0.00	12.15	5.46	6.69
185	102	37.00	46.00	0.00	12.41	5.58	6.83
186	102	37.00	47.00	0.00	12.66	5.70	6.96

Table letter A

Weekly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
187	102	37.00	48.00	0.00	12.92	5.82	7.10
188	102	37.00	49.00	0.00	13.18	5.94	7.24
189	102	37.00	50.00	0.00	13.44	6.06	7.38
190	102	37.00	51.00	0.00	13.70	6.18	7.52
191	102	37.00	52.00	0.00	13.95	6.30	7.65
192	102	37.00	53.00	0.00	14.21	6.42	7.79
193	102	37.00	54.00	0.00	14.47	6.54	7.93
194	102	37.00	55.00	0.00	14.73	6.66	8.07
195	102	37.00	56.00	0.00	14.99	6.78	8.21
196	102	37.00	57.00	0.00	15.24	6.90	8.34
197	102	37.00	58.00	0.00	15.50	7.02	8.48
198	102	37.00	59.00	0.00	15.76	7.14	8.62
199	102	37.00	60.00	0.00	16.02	7.26	8.76
200	102	37.00	61.00	0.00	16.28	7.38	8.90
201	102	37.00	62.00	0.00	16.53	7.50	9.03
202	102	37.00	63.00	0.00	16.79	7.62	9.17
203	102	37.00	64.00	0.00	17.05	7.74	9.31
204	102	37.00	65.00	0.00	17.31	7.86	9.45
205	102	37.00	66.00	0.00	17.57	7.98	9.59
206	102	37.00	67.00	0.00	17.82	8.10	9.72
207	102	37.00	68.00	0.00	18.08	8.22	9.86
208	102	37.00	69.00	0.00	18.34	8.34	10.00
209	102	37.00	70.00	0.00	18.60	8.46	10.14
210	102	37.00	71.00	0.00	18.86	8.58	10.28
211	102	37.00	72.00	0.00	19.11	8.70	10.41
212	102	37.00	73.00	0.00	19.37	8.82	10.55
213	102	37.00	74.00	0.00	19.63	8.94	10.69
214	102	37.00	75.00	0.00	19.89	9.06	10.83
215	102	37.00	76.00	0.00	20.15	9.18	10.97
216	102	37.00	77.00	0.00	20.40	9.30	11.10
217	102	37.00	78.00	0.00	20.66	9.42	11.24
218	102	37.00	79.00	0.00	20.92	9.54	11.38
219	102	37.00	80.00	0.00	21.18	9.66	11.52
220	102	37.00	81.00	0.00	21.44	9.78	11.66
221	102	37.00	82.00	0.00	21.69	9.90	11.79
222	102	37.00	83.00	0.00	21.95	10.02	11.93
223	102	37.00	84.00	0.00	22.21	10.14	12.07
224	102	37.00	85.00	0.00	22.47	10.26	12.21
225	102	37.00	86.00	0.00	22.73	10.38	12.35
226	102	37.00	87.00	0.00	22.98	10.50	12.48
227	102	37.00	88.00	0.00	23.24	10.62	12.62
228	102	37.00	89.00	0.00	23.50	10.74	12.76
229	102	37.00	90.00	0.00	23.76	10.86	12.90
230	102	37.00	91.00	0.00	24.02	10.98	13.04
231	102	37.00	92.00	0.00	24.27	11.10	13.17
232	102	37.00	93.00	0.00	24.53	11.22	13.31
233	102	37.00	94.00	0.00	24.79	11.34	13.45
234	102	37.00	95.00	0.00	25.05	11.46	13.59
235	102	37.00	96.00	0.00	25.31	11.58	13.73
236	102	37.00	97.00	0.00	25.56	11.70	13.86
237	102	37.00	98.00	0.00	25.82	11.82	14.00
238	102	37.00	99.00	0.00	26.08	11.94	14.14
239	102	37.00	100.00	0.00	26.34	12.06	14.28
240	102	37.00	101.00	0.00	26.60	12.18	14.42
241	102	37.00	102.00	0.00	26.85	12.30	14.55

Weekly table

Table letter A

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
242	102	37.00	103.00	0.00	27.11	12.42	14.69
243	102	37.00	104.00	0.00	27.37	12.54	14.83
244	102	37.00	105.00	0.00	27.63	12.66	14.97
245	102	37.00	106.00	0.00	27.89	12.78	15.11
246	102	37.00	107.00	0.00	28.14	12.90	15.24
247	102	37.00	108.00	0.00	28.40	13.02	15.38
248	102	37.00	109.00	0.00	28.66	13.14	15.52
249	102	37.00	110.00	0.00	28.92	13.26	15.66
250	102	37.00	111.00	0.00	29.18	13.38	15.80
251	102	37.00	112.00	0.00	29.43	13.50	15.93
252	102	37.00	113.00	0.00	29.69	13.62	16.07
253	102	37.00	114.00	0.00	29.95	13.74	16.21
254	102	37.00	115.00	0.00	30.21	13.86	16.35
255	102	37.00	116.00	0.00	30.47	13.98	16.49
256	102	37.00	117.00	0.00	30.72	14.10	16.62
257	102	37.00	118.00	0.00	30.98	14.22	16.76
258	102	37.00	119.00	0.00	31.24	14.34	16.90
259	102	37.00	120.00	0.00	31.50	14.46	17.04
260	102	37.00	121.00	0.00	31.76	14.58	17.18
261	102	37.00	122.00	0.00	32.01	14.70	17.31
262	102	37.00	123.00	0.00	32.27	14.82	17.45
263	102	37.00	124.00	0.00	32.53	14.94	17.59
264	102	37.00	125.00	0.00	32.79	15.06	17.73
265	102	37.00	126.00	0.00	33.05	15.18	17.87
266	102	37.00	127.00	0.00	33.30	15.30	18.00
267	102	37.00	128.00	0.00	33.56	15.42	18.14
268	102	37.00	129.00	0.00	33.82	15.54	18.28
269	102	37.00	130.00	0.00	34.08	15.66	18.42
270	102	37.00	131.00	0.00	34.34	15.78	18.56
271	102	37.00	132.00	0.00	34.59	15.90	18.69
272	102	37.00	133.00	0.00	34.85	16.02	18.83
273	102	37.00	134.00	0.00	35.11	16.14	18.97
274	102	37.00	135.00	0.00	35.37	16.26	19.11
275	102	37.00	136.00	0.00	35.63	16.38	19.25
276	102	37.00	137.00	0.00	35.88	16.50	19.38
277	102	37.00	138.00	0.00	36.14	16.62	19.52
278	102	37.00	139.00	0.00	36.40	16.74	19.66
279	102	37.00	140.00	0.00	36.66	16.86	19.80
280	102	37.00	141.00	0.00	36.92	16.98	19.94
281	102	37.00	142.00	0.00	37.17	17.10	20.07
282	102	37.00	143.00	0.00	37.43	17.22	20.21
283	102	37.00	144.00	0.00	37.69	17.34	20.35
284	102	37.00	145.00	0.00	37.95	17.46	20.49
285	102	37.00	146.00	0.00	38.21	17.58	20.63
286	102	37.00	147.00	0.00	38.46	17.70	20.76
287	102	37.00	148.00	0.00	38.72	17.82	20.90
288	102	37.00	149.00	0.00	38.98	17.94	21.04
289	102	37.00	150.00	0.00	39.24	18.06	21.18
290	102	37.00	151.00	0.00	39.50	18.18	21.32
291	102	37.00	152.00	0.00	39.75	18.30	21.45
292	102	37.00	153.00	0.00	40.01	18.42	21.59
293	102	37.00	154.00	0.00	40.27	18.54	21.73
294	102	37.00	155.00	0.00	40.53	18.66	21.87
295	102	37.00	156.00	0.00	40.79	18.78	22.01
296	102	37.00	157.00	0.00	41.04	18.90	22.14

Table letter A

Weekly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
297	102	37.00	158.00	0.00	41.30	19.02	22.28
298	102	37.00	159.00	0.00	41.56	19.14	22.42
299	102	37.00	160.00	0.00	41.82	19.26	22.56
300	102	37.00	161.00	0.00	42.08	19.38	22.70
301	102	37.00	162.00	0.00	42.33	19.50	22.83
302	102	37.00	163.00	0.00	42.59	19.62	22.97
303	102	37.00	164.00	0.00	42.85	19.74	23.11
304	102	37.00	165.00	0.00	43.11	19.86	23.25

If your employee earns more than £304 a week, tell your HM Revenue & Customs office.

Monthly table for not contracted-out standard rate contributions for use from 6 April 2011 to 5 April 2012

Table letter A

Use this table for:

- employees aged 16 or over and under State Pension age
- employees who have an
 - Appropriate Personal Pension, or
 - Appropriate Personal Pension Stakeholder Pension.

Do not use this table for:

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

Completing form P12 or substitute

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

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

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

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £441.99	No NIC liability, make no entries on form P12						
442	442	0.00	0.00	0.00	0.00	0.00	0.00
446	442	4.00	0.00	0.00	0.00	0.00	0.00
450	442	8.00	0.00	0.00	0.00	0.00	0.00
454	442	12.00	0.00	0.00	0.00	0.00	0.00
458	442	16.00	0.00	0.00	0.00	0.00	0.00
462	442	20.00	0.00	0.00	0.00	0.00	0.00
466	442	24.00	0.00	0.00	0.00	0.00	0.00
470	442	28.00	0.00	0.00	0.00	0.00	0.00
474	442	32.00	0.00	0.00	0.00	0.00	0.00
478	442	36.00	0.00	0.00	0.00	0.00	0.00
482	442	40.00	0.00	0.00	0.00	0.00	0.00
486	442	44.00	0.00	0.00	0.00	0.00	0.00
490	442	48.00	0.00	0.00	0.00	0.00	0.00
494	442	52.00	0.00	0.00	0.00	0.00	0.00
498	442	56.00	0.00	0.00	0.00	0.00	0.00
502	442	60.00	0.00	0.00	0.00	0.00	0.00
506	442	64.00	0.00	0.00	0.00	0.00	0.00
510	442	68.00	0.00	0.00	0.00	0.00	0.00
514	442	72.00	0.00	0.00	0.00	0.00	0.00
518	442	76.00	0.00	0.00	0.00	0.00	0.00
522	442	80.00	0.00	0.00	0.00	0.00	0.00
526	442	84.00	0.00	0.00	0.00	0.00	0.00
530	442	88.00	0.00	0.00	0.00	0.00	0.00
534	442	92.00	0.00	0.00	0.00	0.00	0.00
538	442	96.00	0.00	0.00	0.00	0.00	0.00
542	442	100.00	0.00	0.00	0.00	0.00	0.00
546	442	104.00	0.00	0.00	0.00	0.00	0.00
550	442	108.00	0.00	0.00	0.00	0.00	0.00
554	442	112.00	0.00	0.00	0.00	0.00	0.00
558	442	116.00	0.00	0.00	0.00	0.00	0.00

Table letter A

Monthly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
562	442	120.00	0.00	0.00	0.00	0.00	0.00
566	442	124.00	0.00	0.00	0.00	0.00	0.00
570	442	128.00	0.00	0.00	0.00	0.00	0.00
574	442	132.00	0.00	0.00	0.00	0.00	0.00
578	442	136.00	0.00	0.00	0.00	0.00	0.00
582	442	140.00	0.00	0.00	0.00	0.00	0.00
586	442	144.00	0.00	0.00	0.00	0.00	0.00
589	442	147.00	0.00	0.00	0.00	0.00	0.00
590	442	148.00	0.00	0.00	0.41	0.00	0.41
594	442	152.00	0.00	0.00	0.97	0.00	0.97
598	442	156.00	0.00	0.00	1.52	0.00	1.52
602	442	160.00	0.00	0.00	1.79	0.00	1.79
606	442	160.00	4.00	0.00	3.34	0.72	2.62
610	442	160.00	8.00	0.00	4.37	1.20	3.17
614	442	160.00	12.00	0.00	5.40	1.68	3.72
618	442	160.00	16.00	0.00	6.43	2.16	4.27
622	442	160.00	20.00	0.00	7.47	2.64	4.83
626	442	160.00	24.00	0.00	8.50	3.12	5.38
630	442	160.00	28.00	0.00	9.53	3.60	5.93
634	442	160.00	32.00	0.00	10.56	4.08	6.48
638	442	160.00	36.00	0.00	11.59	4.56	7.03
642	442	160.00	40.00	0.00	12.63	5.04	7.59
646	442	160.00	44.00	0.00	13.66	5.52	8.14
650	442	160.00	48.00	0.00	14.69	6.00	8.69
654	442	160.00	52.00	0.00	15.72	6.48	9.24
658	442	160.00	56.00	0.00	16.75	6.96	9.79
662	442	160.00	60.00	0.00	17.79	7.44	10.35
666	442	160.00	64.00	0.00	18.82	7.92	10.90
670	442	160.00	68.00	0.00	19.85	8.40	11.45
674	442	160.00	72.00	0.00	20.88	8.88	12.00
678	442	160.00	76.00	0.00	21.91	9.36	12.55
682	442	160.00	80.00	0.00	22.95	9.84	13.11
686	442	160.00	84.00	0.00	23.98	10.32	13.66
690	442	160.00	88.00	0.00	25.01	10.80	14.21
694	442	160.00	92.00	0.00	26.04	11.28	14.76
698	442	160.00	96.00	0.00	27.07	11.76	15.31
702	442	160.00	100.00	0.00	28.11	12.24	15.87
706	442	160.00	104.00	0.00	29.14	12.72	16.42
710	442	160.00	108.00	0.00	30.17	13.20	16.97
714	442	160.00	112.00	0.00	31.20	13.68	17.52
718	442	160.00	116.00	0.00	32.23	14.16	18.07
722	442	160.00	120.00	0.00	33.27	14.64	18.63
726	442	160.00	124.00	0.00	34.30	15.12	19.18
730	442	160.00	128.00	0.00	35.33	15.60	19.73
734	442	160.00	132.00	0.00	36.36	16.08	20.28
738	442	160.00	136.00	0.00	37.39	16.56	20.83
742	442	160.00	140.00	0.00	38.43	17.04	21.39
746	442	160.00	144.00	0.00	39.46	17.52	21.94
750	442	160.00	148.00	0.00	40.49	18.00	22.49
754	442	160.00	152.00	0.00	41.52	18.48	23.04
758	442	160.00	156.00	0.00	42.55	18.96	23.59
762	442	160.00	160.00	0.00	43.59	19.44	24.15
766	442	160.00	164.00	0.00	44.62	19.92	24.70
770	442	160.00	168.00	0.00	45.65	20.40	25.25
774	442	160.00	172.00	0.00	46.68	20.88	25.80

Monthly table

Table letter A

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
778	442	160.00	176.00	0.00	47.71	21.36	26.35
782	442	160.00	180.00	0.00	48.75	21.84	26.91
786	442	160.00	184.00	0.00	49.78	22.32	27.46
790	442	160.00	188.00	0.00	50.81	22.80	28.01
794	442	160.00	192.00	0.00	51.84	23.28	28.56
798	442	160.00	196.00	0.00	52.87	23.76	29.11
802	442	160.00	200.00	0.00	53.91	24.24	29.67
806	442	160.00	204.00	0.00	54.94	24.72	30.22
810	442	160.00	208.00	0.00	55.97	25.20	30.77
814	442	160.00	212.00	0.00	57.00	25.68	31.32
818	442	160.00	216.00	0.00	58.03	26.16	31.87
822	442	160.00	220.00	0.00	59.07	26.64	32.43
826	442	160.00	224.00	0.00	60.10	27.12	32.98
830	442	160.00	228.00	0.00	61.13	27.60	33.53
834	442	160.00	232.00	0.00	62.16	28.08	34.08
838	442	160.00	236.00	0.00	63.19	28.56	34.63
842	442	160.00	240.00	0.00	64.23	29.04	35.19
846	442	160.00	244.00	0.00	65.26	29.52	35.74
850	442	160.00	248.00	0.00	66.29	30.00	36.29
854	442	160.00	252.00	0.00	67.32	30.48	36.84
858	442	160.00	256.00	0.00	68.35	30.96	37.39
862	442	160.00	260.00	0.00	69.39	31.44	37.95
866	442	160.00	264.00	0.00	70.42	31.92	38.50
870	442	160.00	268.00	0.00	71.45	32.40	39.05
874	442	160.00	272.00	0.00	72.48	32.88	39.60
878	442	160.00	276.00	0.00	73.51	33.36	40.15
882	442	160.00	280.00	0.00	74.55	33.84	40.71
886	442	160.00	284.00	0.00	75.58	34.32	41.26
890	442	160.00	288.00	0.00	76.61	34.80	41.81
894	442	160.00	292.00	0.00	77.64	35.28	42.36
898	442	160.00	296.00	0.00	78.67	35.76	42.91
902	442	160.00	300.00	0.00	79.71	36.24	43.47
906	442	160.00	304.00	0.00	80.74	36.72	44.02
910	442	160.00	308.00	0.00	81.77	37.20	44.57
914	442	160.00	312.00	0.00	82.80	37.68	45.12
918	442	160.00	316.00	0.00	83.83	38.16	45.67
922	442	160.00	320.00	0.00	84.87	38.64	46.23
926	442	160.00	324.00	0.00	85.90	39.12	46.78
930	442	160.00	328.00	0.00	86.93	39.60	47.33
934	442	160.00	332.00	0.00	87.96	40.08	47.88
938	442	160.00	336.00	0.00	88.99	40.56	48.43
942	442	160.00	340.00	0.00	90.03	41.04	48.99
946	442	160.00	344.00	0.00	91.06	41.52	49.54
950	442	160.00	348.00	0.00	92.09	42.00	50.09
954	442	160.00	352.00	0.00	93.12	42.48	50.64
958	442	160.00	356.00	0.00	94.15	42.96	51.19
962	442	160.00	360.00	0.00	95.19	43.44	51.75
966	442	160.00	364.00	0.00	96.22	43.92	52.30
970	442	160.00	368.00	0.00	97.25	44.40	52.85
974	442	160.00	372.00	0.00	98.28	44.88	53.40
978	442	160.00	376.00	0.00	99.31	45.36	53.95
982	442	160.00	380.00	0.00	100.35	45.84	54.51
986	442	160.00	384.00	0.00	101.38	46.32	55.06
990	442	160.00	388.00	0.00	102.41	46.80	55.61
994	442	160.00	392.00	0.00	103.44	47.28	56.16

Table letter A

Monthly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
998	442	160.00	396.00	0.00	104.47	47.76	56.71
1002	442	160.00	400.00	0.00	105.51	48.24	57.27
1006	442	160.00	404.00	0.00	106.54	48.72	57.82
1010	442	160.00	408.00	0.00	107.57	49.20	58.37
1014	442	160.00	412.00	0.00	108.60	49.68	58.92
1018	442	160.00	416.00	0.00	109.63	50.16	59.47
1022	442	160.00	420.00	0.00	110.67	50.64	60.03
1026	442	160.00	424.00	0.00	111.70	51.12	60.58
1030	442	160.00	428.00	0.00	112.73	51.60	61.13
1034	442	160.00	432.00	0.00	113.76	52.08	61.68
1038	442	160.00	436.00	0.00	114.79	52.56	62.23
1042	442	160.00	440.00	0.00	115.83	53.04	62.79
1046	442	160.00	444.00	0.00	116.86	53.52	63.34
1050	442	160.00	448.00	0.00	117.89	54.00	63.89
1054	442	160.00	452.00	0.00	118.92	54.48	64.44
1058	442	160.00	456.00	0.00	119.95	54.96	64.99
1062	442	160.00	460.00	0.00	120.99	55.44	65.55
1066	442	160.00	464.00	0.00	122.02	55.92	66.10
1070	442	160.00	468.00	0.00	123.05	56.40	66.65
1074	442	160.00	472.00	0.00	124.08	56.88	67.20
1078	442	160.00	476.00	0.00	125.11	57.36	67.75
1082	442	160.00	480.00	0.00	126.15	57.84	68.31
1086	442	160.00	484.00	0.00	127.18	58.32	68.86
1090	442	160.00	488.00	0.00	128.21	58.80	69.41
1094	442	160.00	492.00	0.00	129.24	59.28	69.96
1098	442	160.00	496.00	0.00	130.27	59.76	70.51
1102	442	160.00	500.00	0.00	131.31	60.24	71.07
1106	442	160.00	504.00	0.00	132.34	60.72	71.62
1110	442	160.00	508.00	0.00	133.37	61.20	72.17
1114	442	160.00	512.00	0.00	134.40	61.68	72.72
1118	442	160.00	516.00	0.00	135.43	62.16	73.27
1122	442	160.00	520.00	0.00	136.47	62.64	73.83
1126	442	160.00	524.00	0.00	137.50	63.12	74.38
1130	442	160.00	528.00	0.00	138.53	63.60	74.93
1134	442	160.00	532.00	0.00	139.56	64.08	75.48
1138	442	160.00	536.00	0.00	140.59	64.56	76.03
1142	442	160.00	540.00	0.00	141.63	65.04	76.59
1146	442	160.00	544.00	0.00	142.66	65.52	77.14
1150	442	160.00	548.00	0.00	143.69	66.00	77.69
1154	442	160.00	552.00	0.00	144.72	66.48	78.24
1158	442	160.00	556.00	0.00	145.75	66.96	78.79
1162	442	160.00	560.00	0.00	146.79	67.44	79.35
1166	442	160.00	564.00	0.00	147.82	67.92	79.90
1170	442	160.00	568.00	0.00	148.85	68.40	80.45
1174	442	160.00	572.00	0.00	149.88	68.88	81.00
1178	442	160.00	576.00	0.00	150.91	69.36	81.55
1182	442	160.00	580.00	0.00	151.95	69.84	82.11
1186	442	160.00	584.00	0.00	152.98	70.32	82.66
1190	442	160.00	588.00	0.00	154.01	70.80	83.21
1194	442	160.00	592.00	0.00	155.04	71.28	83.76
1198	442	160.00	596.00	0.00	156.07	71.76	84.31
1202	442	160.00	600.00	0.00	157.11	72.24	84.87
1206	442	160.00	604.00	0.00	158.14	72.72	85.42
1210	442	160.00	608.00	0.00	159.17	73.20	85.97
1214	442	160.00	612.00	0.00	160.20	73.68	86.52

Monthly table

Table letter A

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1218	442	160.00	616.00	0.00	161.23	74.16	87.07
1222	442	160.00	620.00	0.00	162.27	74.64	87.63
1226	442	160.00	624.00	0.00	163.30	75.12	88.18
1230	442	160.00	628.00	0.00	164.33	75.60	88.73
1234	442	160.00	632.00	0.00	165.36	76.08	89.28
1238	442	160.00	636.00	0.00	166.39	76.56	89.83
1242	442	160.00	640.00	0.00	167.43	77.04	90.39
1246	442	160.00	644.00	0.00	168.46	77.52	90.94
1250	442	160.00	648.00	0.00	169.49	78.00	91.49
1254	442	160.00	652.00	0.00	170.52	78.48	92.04
1258	442	160.00	656.00	0.00	171.55	78.96	92.59
1262	442	160.00	660.00	0.00	172.59	79.44	93.15
1266	442	160.00	664.00	0.00	173.62	79.92	93.70
1270	442	160.00	668.00	0.00	174.65	80.40	94.25
1274	442	160.00	672.00	0.00	175.68	80.88	94.80
1278	442	160.00	676.00	0.00	176.71	81.36	95.35
1282	442	160.00	680.00	0.00	177.75	81.84	95.91
1286	442	160.00	684.00	0.00	178.78	82.32	96.46
1290	442	160.00	688.00	0.00	179.81	82.80	97.01
1294	442	160.00	692.00	0.00	180.84	83.28	97.56
1298	442	160.00	696.00	0.00	181.87	83.76	98.11
1302	442	160.00	700.00	0.00	182.91	84.24	98.67
1306	442	160.00	704.00	0.00	183.94	84.72	99.22
1310	442	160.00	708.00	0.00	184.97	85.20	99.77
1314	442	160.00	712.00	0.00	186.00	85.68	100.32
1318	442	160.00	716.00	0.00	187.03	86.16	100.87
1322	442	160.00	720.00	0.00	188.07	86.64	101.43

If your employee earns more than £1322 a month, tell your HM Revenue & Customs office.

Weekly table for not contracted-out standard rate contributions for use from 6 April 2011 to 5 April 2012

Use this table for:

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

Do not use this table for:

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

Completing form P12 or substitute

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

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

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

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £101.99	No NIC liability, make no entries on form P12						
102	102	0.00	0.00	0.00	0.00	0.00	0.00
103	102	1.00	0.00	0.00	0.00	0.00	0.00
104	102	2.00	0.00	0.00	0.00	0.00	0.00
105	102	3.00	0.00	0.00	0.00	0.00	0.00
106	102	4.00	0.00	0.00	0.00	0.00	0.00
107	102	5.00	0.00	0.00	0.00	0.00	0.00
108	102	6.00	0.00	0.00	0.00	0.00	0.00
109	102	7.00	0.00	0.00	0.00	0.00	0.00
110	102	8.00	0.00	0.00	0.00	0.00	0.00
111	102	9.00	0.00	0.00	0.00	0.00	0.00
112	102	10.00	0.00	0.00	0.00	0.00	0.00
113	102	11.00	0.00	0.00	0.00	0.00	0.00
114	102	12.00	0.00	0.00	0.00	0.00	0.00
115	102	13.00	0.00	0.00	0.00	0.00	0.00
116	102	14.00	0.00	0.00	0.00	0.00	0.00
117	102	15.00	0.00	0.00	0.00	0.00	0.00
118	102	16.00	0.00	0.00	0.00	0.00	0.00
119	102	17.00	0.00	0.00	0.00	0.00	0.00
120	102	18.00	0.00	0.00	0.00	0.00	0.00
121	102	19.00	0.00	0.00	0.00	0.00	0.00
122	102	20.00	0.00	0.00	0.00	0.00	0.00
123	102	21.00	0.00	0.00	0.00	0.00	0.00
124	102	22.00	0.00	0.00	0.00	0.00	0.00
125	102	23.00	0.00	0.00	0.00	0.00	0.00
126	102	24.00	0.00	0.00	0.00	0.00	0.00
127	102	25.00	0.00	0.00	0.00	0.00	0.00
128	102	26.00	0.00	0.00	0.00	0.00	0.00
129	102	27.00	0.00	0.00	0.00	0.00	0.00
130	102	28.00	0.00	0.00	0.00	0.00	0.00
131	102	29.00	0.00	0.00	0.00	0.00	0.00

Weekly table

Table letter B

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
132	102	30.00	0.00	0.00	0.00	0.00	0.00
133	102	31.00	0.00	0.00	0.00	0.00	0.00
134	102	32.00	0.00	0.00	0.00	0.00	0.00
135	102	33.00	0.00	0.00	0.00	0.00	0.00
136	102	34.00	0.00	0.00	0.00	0.00	0.00
137	102	35.00	0.00	0.00	0.21	0.00	0.21
138	102	36.00	0.00	0.00	0.34	0.00	0.34
139	102	37.00	0.00	0.00	0.41	0.00	0.41
140	102	37.00	1.00	0.00	0.71	0.09	0.62
141	102	37.00	2.00	0.00	0.90	0.15	0.75
142	102	37.00	3.00	0.00	1.09	0.20	0.89
143	102	37.00	4.00	0.00	1.29	0.26	1.03
144	102	37.00	5.00	0.00	1.49	0.32	1.17
145	102	37.00	6.00	0.00	1.69	0.38	1.31
146	102	37.00	7.00	0.00	1.88	0.44	1.44
147	102	37.00	8.00	0.00	2.08	0.50	1.58
148	102	37.00	9.00	0.00	2.27	0.55	1.72
149	102	37.00	10.00	0.00	2.47	0.61	1.86
150	102	37.00	11.00	0.00	2.67	0.67	2.00
151	102	37.00	12.00	0.00	2.86	0.73	2.13
152	102	37.00	13.00	0.00	3.06	0.79	2.27
153	102	37.00	14.00	0.00	3.26	0.85	2.41
154	102	37.00	15.00	0.00	3.46	0.91	2.55
155	102	37.00	16.00	0.00	3.65	0.96	2.69
156	102	37.00	17.00	0.00	3.84	1.02	2.82
157	102	37.00	18.00	0.00	4.04	1.08	2.96
158	102	37.00	19.00	0.00	4.24	1.14	3.10
159	102	37.00	20.00	0.00	4.44	1.20	3.24
160	102	37.00	21.00	0.00	4.64	1.26	3.38
161	102	37.00	22.00	0.00	4.83	1.32	3.51
162	102	37.00	23.00	0.00	5.02	1.37	3.65
163	102	37.00	24.00	0.00	5.22	1.43	3.79
164	102	37.00	25.00	0.00	5.42	1.49	3.93
165	102	37.00	26.00	0.00	5.62	1.55	4.07
166	102	37.00	27.00	0.00	5.81	1.61	4.20
167	102	37.00	28.00	0.00	6.01	1.67	4.34
168	102	37.00	29.00	0.00	6.20	1.72	4.48
169	102	37.00	30.00	0.00	6.40	1.78	4.62
170	102	37.00	31.00	0.00	6.60	1.84	4.76
171	102	37.00	32.00	0.00	6.79	1.90	4.89
172	102	37.00	33.00	0.00	6.99	1.96	5.03
173	102	37.00	34.00	0.00	7.19	2.02	5.17
174	102	37.00	35.00	0.00	7.39	2.08	5.31
175	102	37.00	36.00	0.00	7.58	2.13	5.45
176	102	37.00	37.00	0.00	7.77	2.19	5.58
177	102	37.00	38.00	0.00	7.97	2.25	5.72
178	102	37.00	39.00	0.00	8.17	2.31	5.86
179	102	37.00	40.00	0.00	8.37	2.37	6.00
180	102	37.00	41.00	0.00	8.57	2.43	6.14
181	102	37.00	42.00	0.00	8.76	2.49	6.27
182	102	37.00	43.00	0.00	8.95	2.54	6.41
183	102	37.00	44.00	0.00	9.15	2.60	6.55
184	102	37.00	45.00	0.00	9.35	2.66	6.69
185	102	37.00	46.00	0.00	9.55	2.72	6.83
186	102	37.00	47.00	0.00	9.74	2.78	6.96

Table letter B

Weekly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
187	102	37.00	48.00	0.00	9.94	2.84	7.10
188	102	37.00	49.00	0.00	10.13	2.89	7.24
189	102	37.00	50.00	0.00	10.33	2.95	7.38
190	102	37.00	51.00	0.00	10.53	3.01	7.52
191	102	37.00	52.00	0.00	10.72	3.07	7.65
192	102	37.00	53.00	0.00	10.92	3.13	7.79
193	102	37.00	54.00	0.00	11.12	3.19	7.93
194	102	37.00	55.00	0.00	11.32	3.25	8.07
195	102	37.00	56.00	0.00	11.51	3.30	8.21
196	102	37.00	57.00	0.00	11.70	3.36	8.34
197	102	37.00	58.00	0.00	11.90	3.42	8.48
198	102	37.00	59.00	0.00	12.10	3.48	8.62
199	102	37.00	60.00	0.00	12.30	3.54	8.76
200	102	37.00	61.00	0.00	12.50	3.60	8.90
201	102	37.00	62.00	0.00	12.69	3.66	9.03
202	102	37.00	63.00	0.00	12.88	3.71	9.17
203	102	37.00	64.00	0.00	13.08	3.77	9.31
204	102	37.00	65.00	0.00	13.28	3.83	9.45
205	102	37.00	66.00	0.00	13.48	3.89	9.59
206	102	37.00	67.00	0.00	13.67	3.95	9.72
207	102	37.00	68.00	0.00	13.87	4.01	9.86
208	102	37.00	69.00	0.00	14.06	4.06	10.00
209	102	37.00	70.00	0.00	14.26	4.12	10.14
210	102	37.00	71.00	0.00	14.46	4.18	10.28
211	102	37.00	72.00	0.00	14.65	4.24	10.41
212	102	37.00	73.00	0.00	14.85	4.30	10.55
213	102	37.00	74.00	0.00	15.05	4.36	10.69
214	102	37.00	75.00	0.00	15.25	4.42	10.83
215	102	37.00	76.00	0.00	15.44	4.47	10.97
216	102	37.00	77.00	0.00	15.63	4.53	11.10
217	102	37.00	78.00	0.00	15.83	4.59	11.24
218	102	37.00	79.00	0.00	16.03	4.65	11.38
219	102	37.00	80.00	0.00	16.23	4.71	11.52
220	102	37.00	81.00	0.00	16.43	4.77	11.66
221	102	37.00	82.00	0.00	16.62	4.83	11.79
222	102	37.00	83.00	0.00	16.81	4.88	11.93
223	102	37.00	84.00	0.00	17.01	4.94	12.07
224	102	37.00	85.00	0.00	17.21	5.00	12.21
225	102	37.00	86.00	0.00	17.41	5.06	12.35
226	102	37.00	87.00	0.00	17.60	5.12	12.48
227	102	37.00	88.00	0.00	17.80	5.18	12.62
228	102	37.00	89.00	0.00	17.99	5.23	12.76
229	102	37.00	90.00	0.00	18.19	5.29	12.90
230	102	37.00	91.00	0.00	18.39	5.35	13.04
231	102	37.00	92.00	0.00	18.58	5.41	13.17
232	102	37.00	93.00	0.00	18.78	5.47	13.31
233	102	37.00	94.00	0.00	18.98	5.53	13.45
234	102	37.00	95.00	0.00	19.18	5.59	13.59
235	102	37.00	96.00	0.00	19.37	5.64	13.73
236	102	37.00	97.00	0.00	19.56	5.70	13.86
237	102	37.00	98.00	0.00	19.76	5.76	14.00
238	102	37.00	99.00	0.00	19.96	5.82	14.14
239	102	37.00	100.00	0.00	20.16	5.88	14.28
240	102	37.00	101.00	0.00	20.36	5.94	14.42
241	102	37.00	102.00	0.00	20.55	6.00	14.55

Weekly table

Table letter B

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
242	102	37.00	103.00	0.00	20.74	6.05	14.69
243	102	37.00	104.00	0.00	20.94	6.11	14.83
244	102	37.00	105.00	0.00	21.14	6.17	14.97
245	102	37.00	106.00	0.00	21.34	6.23	15.11
246	102	37.00	107.00	0.00	21.53	6.29	15.24
247	102	37.00	108.00	0.00	21.73	6.35	15.38
248	102	37.00	109.00	0.00	21.92	6.40	15.52
249	102	37.00	110.00	0.00	22.12	6.46	15.66
250	102	37.00	111.00	0.00	22.32	6.52	15.80
251	102	37.00	112.00	0.00	22.51	6.58	15.93
252	102	37.00	113.00	0.00	22.71	6.64	16.07
253	102	37.00	114.00	0.00	22.91	6.70	16.21
254	102	37.00	115.00	0.00	23.11	6.76	16.35
255	102	37.00	116.00	0.00	23.30	6.81	16.49
256	102	37.00	117.00	0.00	23.49	6.87	16.62
257	102	37.00	118.00	0.00	23.69	6.93	16.76
258	102	37.00	119.00	0.00	23.89	6.99	16.90
259	102	37.00	120.00	0.00	24.09	7.05	17.04
260	102	37.00	121.00	0.00	24.29	7.11	17.18
261	102	37.00	122.00	0.00	24.48	7.17	17.31
262	102	37.00	123.00	0.00	24.67	7.22	17.45
263	102	37.00	124.00	0.00	24.87	7.28	17.59
264	102	37.00	125.00	0.00	25.07	7.34	17.73
265	102	37.00	126.00	0.00	25.27	7.40	17.87
266	102	37.00	127.00	0.00	25.46	7.46	18.00
267	102	37.00	128.00	0.00	25.66	7.52	18.14
268	102	37.00	129.00	0.00	25.85	7.57	18.28
269	102	37.00	130.00	0.00	26.05	7.63	18.42
270	102	37.00	131.00	0.00	26.25	7.69	18.56
271	102	37.00	132.00	0.00	26.44	7.75	18.69
272	102	37.00	133.00	0.00	26.64	7.81	18.83
273	102	37.00	134.00	0.00	26.84	7.87	18.97
274	102	37.00	135.00	0.00	27.04	7.93	19.11
275	102	37.00	136.00	0.00	27.23	7.98	19.25
276	102	37.00	137.00	0.00	27.42	8.04	19.38
277	102	37.00	138.00	0.00	27.62	8.10	19.52
278	102	37.00	139.00	0.00	27.82	8.16	19.66
279	102	37.00	140.00	0.00	28.02	8.22	19.80
280	102	37.00	141.00	0.00	28.22	8.28	19.94
281	102	37.00	142.00	0.00	28.41	8.34	20.07
282	102	37.00	143.00	0.00	28.60	8.39	20.21
283	102	37.00	144.00	0.00	28.80	8.45	20.35
284	102	37.00	145.00	0.00	29.00	8.51	20.49
285	102	37.00	146.00	0.00	29.20	8.57	20.63
286	102	37.00	147.00	0.00	29.39	8.63	20.76
287	102	37.00	148.00	0.00	29.59	8.69	20.90
288	102	37.00	149.00	0.00	29.78	8.74	21.04
289	102	37.00	150.00	0.00	29.98	8.80	21.18
290	102	37.00	151.00	0.00	30.18	8.86	21.32
291	102	37.00	152.00	0.00	30.37	8.92	21.45
292	102	37.00	153.00	0.00	30.57	8.98	21.59
293	102	37.00	154.00	0.00	30.77	9.04	21.73
294	102	37.00	155.00	0.00	30.97	9.10	21.87
295	102	37.00	156.00	0.00	31.16	9.15	22.01
296	102	37.00	157.00	0.00	31.35	9.21	22.14

Table letter B

Weekly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
297	102	37.00	158.00	0.00	31.55	9.27	22.28
298	102	37.00	159.00	0.00	31.75	9.33	22.42
299	102	37.00	160.00	0.00	31.95	9.39	22.56
300	102	37.00	161.00	0.00	32.15	9.45	22.70
301	102	37.00	162.00	0.00	32.34	9.51	22.83
302	102	37.00	163.00	0.00	32.53	9.56	22.97
303	102	37.00	164.00	0.00	32.73	9.62	23.11
304	102	37.00	165.00	0.00	32.93	9.68	23.25

If your employee earns more than £304 a week, tell your HM Revenue & Customs office.

**Monthly table for not contracted-out standard rate contributions
for use from 6 April 2011 to 5 April 2012**

Table letter B

Use this table for:

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

Do not use this table for:

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

Completing form P12 or substitute

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

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

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

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £441.99	No NIC liability, make no entries on forms P12						
442	442	0.00	0.00	0.00	0.00	0.00	0.00
446	442	4.00	0.00	0.00	0.00	0.00	0.00
450	442	8.00	0.00	0.00	0.00	0.00	0.00
454	442	12.00	0.00	0.00	0.00	0.00	0.00
458	442	16.00	0.00	0.00	0.00	0.00	0.00
462	442	20.00	0.00	0.00	0.00	0.00	0.00
466	442	24.00	0.00	0.00	0.00	0.00	0.00
470	442	28.00	0.00	0.00	0.00	0.00	0.00
474	442	32.00	0.00	0.00	0.00	0.00	0.00
478	442	36.00	0.00	0.00	0.00	0.00	0.00
482	442	40.00	0.00	0.00	0.00	0.00	0.00
486	442	44.00	0.00	0.00	0.00	0.00	0.00
490	442	48.00	0.00	0.00	0.00	0.00	0.00
494	442	52.00	0.00	0.00	0.00	0.00	0.00
498	442	56.00	0.00	0.00	0.00	0.00	0.00
502	442	60.00	0.00	0.00	0.00	0.00	0.00
506	442	64.00	0.00	0.00	0.00	0.00	0.00
510	442	68.00	0.00	0.00	0.00	0.00	0.00
514	442	72.00	0.00	0.00	0.00	0.00	0.00
518	442	76.00	0.00	0.00	0.00	0.00	0.00
522	442	80.00	0.00	0.00	0.00	0.00	0.00
526	442	84.00	0.00	0.00	0.00	0.00	0.00
530	442	88.00	0.00	0.00	0.00	0.00	0.00
534	442	92.00	0.00	0.00	0.00	0.00	0.00
538	442	96.00	0.00	0.00	0.00	0.00	0.00
542	442	100.00	0.00	0.00	0.00	0.00	0.00
546	442	104.00	0.00	0.00	0.00	0.00	0.00
550	442	108.00	0.00	0.00	0.00	0.00	0.00
554	442	112.00	0.00	0.00	0.00	0.00	0.00
558	442	116.00	0.00	0.00	0.00	0.00	0.00

Table letter B

Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
562	442	120.00	0.00	0.00	0.00	0.00	0.00
566	442	124.00	0.00	0.00	0.00	0.00	0.00
570	442	128.00	0.00	0.00	0.00	0.00	0.00
574	442	132.00	0.00	0.00	0.00	0.00	0.00
578	442	136.00	0.00	0.00	0.00	0.00	0.00
582	442	140.00	0.00	0.00	0.00	0.00	0.00
586	442	144.00	0.00	0.00	0.00	0.00	0.00
589	442	147.00	0.00	0.00	0.00	0.00	0.00
590	442	148.00	0.00	0.00	0.41	0.00	0.41
594	442	152.00	0.00	0.00	0.97	0.00	0.97
598	442	156.00	0.00	0.00	1.52	0.00	1.52
602	442	160.00	0.00	0.00	1.79	0.00	1.79
606	442	160.00	4.00	0.00	2.97	0.35	2.62
610	442	160.00	8.00	0.00	3.75	0.58	3.17
614	442	160.00	12.00	0.00	4.54	0.82	3.72
618	442	160.00	16.00	0.00	5.32	1.05	4.27
622	442	160.00	20.00	0.00	6.12	1.29	4.83
626	442	160.00	24.00	0.00	6.90	1.52	5.38
630	442	160.00	28.00	0.00	7.68	1.75	5.93
634	442	160.00	32.00	0.00	8.47	1.99	6.48
638	442	160.00	36.00	0.00	9.25	2.22	7.03
642	442	160.00	40.00	0.00	10.05	2.46	7.59
646	442	160.00	44.00	0.00	10.83	2.69	8.14
650	442	160.00	48.00	0.00	11.61	2.92	8.69
654	442	160.00	52.00	0.00	12.40	3.16	9.24
658	442	160.00	56.00	0.00	13.18	3.39	9.79
662	442	160.00	60.00	0.00	13.98	3.63	10.35
666	442	160.00	64.00	0.00	14.76	3.86	10.90
670	442	160.00	68.00	0.00	15.54	4.09	11.45
674	442	160.00	72.00	0.00	16.33	4.33	12.00
678	442	160.00	76.00	0.00	17.11	4.56	12.55
682	442	160.00	80.00	0.00	17.91	4.80	13.11
686	442	160.00	84.00	0.00	18.69	5.03	13.66
690	442	160.00	88.00	0.00	19.47	5.26	14.21
694	442	160.00	92.00	0.00	20.26	5.50	14.76
698	442	160.00	96.00	0.00	21.04	5.73	15.31
702	442	160.00	100.00	0.00	21.84	5.97	15.87
706	442	160.00	104.00	0.00	22.62	6.20	16.42
710	442	160.00	108.00	0.00	23.40	6.43	16.97
714	442	160.00	112.00	0.00	24.19	6.67	17.52
718	442	160.00	116.00	0.00	24.97	6.90	18.07
722	442	160.00	120.00	0.00	25.77	7.14	18.63
726	442	160.00	124.00	0.00	26.55	7.37	19.18
730	442	160.00	128.00	0.00	27.33	7.60	19.73
734	442	160.00	132.00	0.00	28.12	7.84	20.28
738	442	160.00	136.00	0.00	28.90	8.07	20.83
742	442	160.00	140.00	0.00	29.70	8.31	21.39
746	442	160.00	144.00	0.00	30.48	8.54	21.94
750	442	160.00	148.00	0.00	31.26	8.77	22.49
754	442	160.00	152.00	0.00	32.05	9.01	23.04
758	442	160.00	156.00	0.00	32.83	9.24	23.59
762	442	160.00	160.00	0.00	33.63	9.48	24.15
766	442	160.00	164.00	0.00	34.41	9.71	24.70
770	442	160.00	168.00	0.00	35.19	9.94	25.25
774	442	160.00	172.00	0.00	35.98	10.18	25.80

Monthly table

Table letter B

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
778	442	160.00	176.00	0.00	36.76	10.41	26.35
782	442	160.00	180.00	0.00	37.56	10.65	26.91
786	442	160.00	184.00	0.00	38.34	10.88	27.46
790	442	160.00	188.00	0.00	39.12	11.11	28.01
794	442	160.00	192.00	0.00	39.91	11.35	28.56
798	442	160.00	196.00	0.00	40.69	11.58	29.11
802	442	160.00	200.00	0.00	41.49	11.82	29.67
806	442	160.00	204.00	0.00	42.27	12.05	30.22
810	442	160.00	208.00	0.00	43.05	12.28	30.77
814	442	160.00	212.00	0.00	43.84	12.52	31.32
818	442	160.00	216.00	0.00	44.62	12.75	31.87
822	442	160.00	220.00	0.00	45.42	12.99	32.43
826	442	160.00	224.00	0.00	46.20	13.22	32.98
830	442	160.00	228.00	0.00	46.98	13.45	33.53
834	442	160.00	232.00	0.00	47.77	13.69	34.08
838	442	160.00	236.00	0.00	48.55	13.92	34.63
842	442	160.00	240.00	0.00	49.35	14.16	35.19
846	442	160.00	244.00	0.00	50.13	14.39	35.74
850	442	160.00	248.00	0.00	50.91	14.62	36.29
854	442	160.00	252.00	0.00	51.70	14.86	36.84
858	442	160.00	256.00	0.00	52.48	15.09	37.39
862	442	160.00	260.00	0.00	53.28	15.33	37.95
866	442	160.00	264.00	0.00	54.06	15.56	38.50
870	442	160.00	268.00	0.00	54.84	15.79	39.05
874	442	160.00	272.00	0.00	55.63	16.03	39.60
878	442	160.00	276.00	0.00	56.41	16.26	40.15
882	442	160.00	280.00	0.00	57.21	16.50	40.71
886	442	160.00	284.00	0.00	57.99	16.73	41.26
890	442	160.00	288.00	0.00	58.77	16.96	41.81
894	442	160.00	292.00	0.00	59.56	17.20	42.36
898	442	160.00	296.00	0.00	60.34	17.43	42.91
902	442	160.00	300.00	0.00	61.14	17.67	43.47
906	442	160.00	304.00	0.00	61.92	17.90	44.02
910	442	160.00	308.00	0.00	62.70	18.13	44.57
914	442	160.00	312.00	0.00	63.49	18.37	45.12
918	442	160.00	316.00	0.00	64.27	18.60	45.67
922	442	160.00	320.00	0.00	65.07	18.84	46.23
926	442	160.00	324.00	0.00	65.85	19.07	46.78
930	442	160.00	328.00	0.00	66.63	19.30	47.33
934	442	160.00	332.00	0.00	67.42	19.54	47.88
938	442	160.00	336.00	0.00	68.20	19.77	48.43
942	442	160.00	340.00	0.00	69.00	20.01	48.99
946	442	160.00	344.00	0.00	69.78	20.24	49.54
950	442	160.00	348.00	0.00	70.56	20.47	50.09
954	442	160.00	352.00	0.00	71.35	20.71	50.64
958	442	160.00	356.00	0.00	72.13	20.94	51.19
962	442	160.00	360.00	0.00	72.93	21.18	51.75
966	442	160.00	364.00	0.00	73.71	21.41	52.30
970	442	160.00	368.00	0.00	74.49	21.64	52.85
974	442	160.00	372.00	0.00	75.28	21.88	53.40
978	442	160.00	376.00	0.00	76.06	22.11	53.95
982	442	160.00	380.00	0.00	76.86	22.35	54.51
986	442	160.00	384.00	0.00	77.64	22.58	55.06
990	442	160.00	388.00	0.00	78.42	22.81	55.61
994	442	160.00	392.00	0.00	79.21	23.05	56.16

Table letter B

Monthly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
998	442	160.00	396.00	0.00	79.99	23.28	56.71
1002	442	160.00	400.00	0.00	80.79	23.52	57.27
1006	442	160.00	404.00	0.00	81.57	23.75	57.82
1010	442	160.00	408.00	0.00	82.35	23.98	58.37
1014	442	160.00	412.00	0.00	83.14	24.22	58.92
1018	442	160.00	416.00	0.00	83.92	24.45	59.47
1022	442	160.00	420.00	0.00	84.72	24.69	60.03
1026	442	160.00	424.00	0.00	85.50	24.92	60.58
1030	442	160.00	428.00	0.00	86.28	25.15	61.13
1034	442	160.00	432.00	0.00	87.07	25.39	61.68
1038	442	160.00	436.00	0.00	87.85	25.62	62.23
1042	442	160.00	440.00	0.00	88.65	25.86	62.79
1046	442	160.00	444.00	0.00	89.43	26.09	63.34
1050	442	160.00	448.00	0.00	90.21	26.32	63.89
1054	442	160.00	452.00	0.00	91.00	26.56	64.44
1058	442	160.00	456.00	0.00	91.78	26.79	64.99
1062	442	160.00	460.00	0.00	92.58	27.03	65.55
1066	442	160.00	464.00	0.00	93.36	27.26	66.10
1070	442	160.00	468.00	0.00	94.14	27.49	66.65
1074	442	160.00	472.00	0.00	94.93	27.73	67.20
1078	442	160.00	476.00	0.00	95.71	27.96	67.75
1082	442	160.00	480.00	0.00	96.51	28.20	68.31
1086	442	160.00	484.00	0.00	97.29	28.43	68.86
1090	442	160.00	488.00	0.00	98.07	28.66	69.41
1094	442	160.00	492.00	0.00	98.86	28.90	69.96
1098	442	160.00	496.00	0.00	99.64	29.13	70.51
1102	442	160.00	500.00	0.00	100.44	29.37	71.07
1106	442	160.00	504.00	0.00	101.22	29.60	71.62
1110	442	160.00	508.00	0.00	102.00	29.83	72.17
1114	442	160.00	512.00	0.00	102.79	30.07	72.72
1118	442	160.00	516.00	0.00	103.57	30.30	73.27
1122	442	160.00	520.00	0.00	104.37	30.54	73.83
1126	442	160.00	524.00	0.00	105.15	30.77	74.38
1130	442	160.00	528.00	0.00	105.93	31.00	74.93
1134	442	160.00	532.00	0.00	106.72	31.24	75.48
1138	442	160.00	536.00	0.00	107.50	31.47	76.03
1142	442	160.00	540.00	0.00	108.30	31.71	76.59
1146	442	160.00	544.00	0.00	109.08	31.94	77.14
1150	442	160.00	548.00	0.00	109.86	32.17	77.69
1154	442	160.00	552.00	0.00	110.65	32.41	78.24
1158	442	160.00	556.00	0.00	111.43	32.64	78.79
1162	442	160.00	560.00	0.00	112.23	32.88	79.35
1166	442	160.00	564.00	0.00	113.01	33.11	79.90
1170	442	160.00	568.00	0.00	113.79	33.34	80.45
1174	442	160.00	572.00	0.00	114.58	33.58	81.00
1178	442	160.00	576.00	0.00	115.36	33.81	81.55
1182	442	160.00	580.00	0.00	116.16	34.05	82.11
1186	442	160.00	584.00	0.00	116.94	34.28	82.66
1190	442	160.00	588.00	0.00	117.72	34.51	83.21
1194	442	160.00	592.00	0.00	118.51	34.75	83.76
1198	442	160.00	596.00	0.00	119.29	34.98	84.31
1202	442	160.00	600.00	0.00	120.09	35.22	84.87
1206	442	160.00	604.00	0.00	120.87	35.45	85.42
1210	442	160.00	608.00	0.00	121.65	35.68	85.97
1214	442	160.00	612.00	0.00	122.44	35.92	86.52

Monthly table

Table letter B

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1218	442	160.00	616.00	0.00	123.22	36.15	87.07
1222	442	160.00	620.00	0.00	124.02	36.39	87.63
1226	442	160.00	624.00	0.00	124.80	36.62	88.18
1230	442	160.00	628.00	0.00	125.58	36.85	88.73
1234	442	160.00	632.00	0.00	126.37	37.09	89.28
1238	442	160.00	636.00	0.00	127.15	37.32	89.83
1242	442	160.00	640.00	0.00	127.95	37.56	90.39
1246	442	160.00	644.00	0.00	128.73	37.79	90.94
1250	442	160.00	648.00	0.00	129.51	38.02	91.49
1254	442	160.00	652.00	0.00	130.30	38.26	92.04
1258	442	160.00	656.00	0.00	131.08	38.49	92.59
1262	442	160.00	660.00	0.00	131.88	38.73	93.15
1266	442	160.00	664.00	0.00	132.66	38.96	93.70
1270	442	160.00	668.00	0.00	133.44	39.19	94.25
1274	442	160.00	672.00	0.00	134.23	39.43	94.80
1278	442	160.00	676.00	0.00	135.01	39.66	95.35
1282	442	160.00	680.00	0.00	135.81	39.90	95.91
1286	442	160.00	684.00	0.00	136.59	40.13	96.46
1290	442	160.00	688.00	0.00	137.37	40.36	97.01
1294	442	160.00	692.00	0.00	138.16	40.60	97.56
1298	442	160.00	696.00	0.00	138.94	40.83	98.11
1302	442	160.00	700.00	0.00	139.74	41.07	98.67
1306	442	160.00	704.00	0.00	140.52	41.30	99.22
1310	442	160.00	708.00	0.00	141.30	41.53	99.77
1314	442	160.00	712.00	0.00	142.09	41.77	100.32
1318	442	160.00	716.00	0.00	142.87	42.00	100.87
1322	442	160.00	720.00	0.00	143.67	42.24	101.43

If your employee earns more than £1322 a month, tell your HM Revenue & Customs office.

Weekly table for employees who are State Pension age or over – employer only contributions for use from 6 April 2011 to 5 April 2012

Table letter C

Use this table for:

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

Do not use this table for:

employees for whom you hold form CA2700 (see Table letter J).

Completing form P12 or substitute

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

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

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

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £101.99	No NIC liability, make no entries on forms P12					
102	102	0.00	0.00	0.00	0.00	0.00
103	102	1.00	0.00	0.00	0.00	0.00
104	102	2.00	0.00	0.00	0.00	0.00
105	102	3.00	0.00	0.00	0.00	0.00
106	102	4.00	0.00	0.00	0.00	0.00
107	102	5.00	0.00	0.00	0.00	0.00
108	102	6.00	0.00	0.00	0.00	0.00
109	102	7.00	0.00	0.00	0.00	0.00
110	102	8.00	0.00	0.00	0.00	0.00
111	102	9.00	0.00	0.00	0.00	0.00
112	102	10.00	0.00	0.00	0.00	0.00
113	102	11.00	0.00	0.00	0.00	0.00
114	102	12.00	0.00	0.00	0.00	0.00
115	102	13.00	0.00	0.00	0.00	0.00
116	102	14.00	0.00	0.00	0.00	0.00
117	102	15.00	0.00	0.00	0.00	0.00
118	102	16.00	0.00	0.00	0.00	0.00
119	102	17.00	0.00	0.00	0.00	0.00
120	102	18.00	0.00	0.00	0.00	0.00
121	102	19.00	0.00	0.00	0.00	0.00
122	102	20.00	0.00	0.00	0.00	0.00
123	102	21.00	0.00	0.00	0.00	0.00
124	102	22.00	0.00	0.00	0.00	0.00
125	102	23.00	0.00	0.00	0.00	0.00
126	102	24.00	0.00	0.00	0.00	0.00
127	102	25.00	0.00	0.00	0.00	0.00
128	102	26.00	0.00	0.00	0.00	0.00
129	102	27.00	0.00	0.00	0.00	0.00
130	102	28.00	0.00	0.00	0.00	0.00
131	102	29.00	0.00	0.00	0.00	0.00

Weekly table

Table letter C

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
132	102	30.00	0.00	0.00	0.00	0.00
133	102	31.00	0.00	0.00	0.00	0.00
134	102	32.00	0.00	0.00	0.00	0.00
135	102	33.00	0.00	0.00	0.00	0.00
136	102	34.00	0.00	0.00	0.00	0.00
137	102	35.00	0.00	0.00	0.21	0.00
138	102	36.00	0.00	0.00	0.34	0.00
139	102	37.00	0.00	0.00	0.41	0.00
140	102	37.00	1.00	0.00	0.62	0.00
141	102	37.00	2.00	0.00	0.75	0.00
142	102	37.00	3.00	0.00	0.89	0.00
143	102	37.00	4.00	0.00	1.03	0.00
144	102	37.00	5.00	0.00	1.17	0.00
145	102	37.00	6.00	0.00	1.31	0.00
146	102	37.00	7.00	0.00	1.44	0.00
147	102	37.00	8.00	0.00	1.58	0.00
148	102	37.00	9.00	0.00	1.72	0.00
149	102	37.00	10.00	0.00	1.86	0.00
150	102	37.00	11.00	0.00	2.00	0.00
151	102	37.00	12.00	0.00	2.13	0.00
152	102	37.00	13.00	0.00	2.27	0.00
153	102	37.00	14.00	0.00	2.41	0.00
154	102	37.00	15.00	0.00	2.55	0.00
155	102	37.00	16.00	0.00	2.69	0.00
156	102	37.00	17.00	0.00	2.82	0.00
157	102	37.00	18.00	0.00	2.96	0.00
158	102	37.00	19.00	0.00	3.10	0.00
159	102	37.00	20.00	0.00	3.24	0.00
160	102	37.00	21.00	0.00	3.38	0.00
161	102	37.00	22.00	0.00	3.51	0.00
162	102	37.00	23.00	0.00	3.65	0.00
163	102	37.00	24.00	0.00	3.79	0.00
164	102	37.00	25.00	0.00	3.93	0.00
165	102	37.00	26.00	0.00	4.07	0.00
166	102	37.00	27.00	0.00	4.20	0.00
167	102	37.00	28.00	0.00	4.34	0.00
168	102	37.00	29.00	0.00	4.48	0.00
169	102	37.00	30.00	0.00	4.62	0.00
170	102	37.00	31.00	0.00	4.76	0.00
171	102	37.00	32.00	0.00	4.89	0.00
172	102	37.00	33.00	0.00	5.03	0.00
173	102	37.00	34.00	0.00	5.17	0.00
174	102	37.00	35.00	0.00	5.31	0.00
175	102	37.00	36.00	0.00	5.45	0.00
176	102	37.00	37.00	0.00	5.58	0.00
177	102	37.00	38.00	0.00	5.72	0.00
178	102	37.00	39.00	0.00	5.86	0.00
179	102	37.00	40.00	0.00	6.00	0.00
180	102	37.00	41.00	0.00	6.14	0.00
181	102	37.00	42.00	0.00	6.27	0.00
182	102	37.00	43.00	0.00	6.41	0.00
183	102	37.00	44.00	0.00	6.55	0.00
184	102	37.00	45.00	0.00	6.69	0.00
185	102	37.00	46.00	0.00	6.83	0.00
186	102	37.00	47.00	0.00	6.96	0.00

Table letter C

Weekly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
187	102	37.00	48.00	0.00	7.10	0.00
188	102	37.00	49.00	0.00	7.24	0.00
189	102	37.00	50.00	0.00	7.38	0.00
190	102	37.00	51.00	0.00	7.52	0.00
191	102	37.00	52.00	0.00	7.65	0.00
192	102	37.00	53.00	0.00	7.79	0.00
193	102	37.00	54.00	0.00	7.93	0.00
194	102	37.00	55.00	0.00	8.07	0.00
195	102	37.00	56.00	0.00	8.21	0.00
196	102	37.00	57.00	0.00	8.34	0.00
197	102	37.00	58.00	0.00	8.48	0.00
198	102	37.00	59.00	0.00	8.62	0.00
199	102	37.00	60.00	0.00	8.76	0.00
200	102	37.00	61.00	0.00	8.90	0.00
201	102	37.00	62.00	0.00	9.03	0.00
202	102	37.00	63.00	0.00	9.17	0.00
203	102	37.00	64.00	0.00	9.31	0.00
204	102	37.00	65.00	0.00	9.45	0.00
205	102	37.00	66.00	0.00	9.59	0.00
206	102	37.00	67.00	0.00	9.72	0.00
207	102	37.00	68.00	0.00	9.86	0.00
208	102	37.00	69.00	0.00	10.00	0.00
209	102	37.00	70.00	0.00	10.14	0.00
210	102	37.00	71.00	0.00	10.28	0.00
211	102	37.00	72.00	0.00	10.41	0.00
212	102	37.00	73.00	0.00	10.55	0.00
213	102	37.00	74.00	0.00	10.69	0.00
214	102	37.00	75.00	0.00	10.83	0.00
215	102	37.00	76.00	0.00	10.97	0.00
216	102	37.00	77.00	0.00	11.10	0.00
217	102	37.00	78.00	0.00	11.24	0.00
218	102	37.00	79.00	0.00	11.38	0.00
219	102	37.00	80.00	0.00	11.52	0.00
220	102	37.00	81.00	0.00	11.66	0.00
221	102	37.00	82.00	0.00	11.79	0.00
222	102	37.00	83.00	0.00	11.93	0.00
223	102	37.00	84.00	0.00	12.07	0.00
224	102	37.00	85.00	0.00	12.21	0.00
225	102	37.00	86.00	0.00	12.35	0.00
226	102	37.00	87.00	0.00	12.48	0.00
227	102	37.00	88.00	0.00	12.62	0.00
228	102	37.00	89.00	0.00	12.76	0.00
229	102	37.00	90.00	0.00	12.90	0.00
230	102	37.00	91.00	0.00	13.04	0.00
231	102	37.00	92.00	0.00	13.17	0.00
232	102	37.00	93.00	0.00	13.31	0.00
233	102	37.00	94.00	0.00	13.45	0.00
234	102	37.00	95.00	0.00	13.59	0.00
235	102	37.00	96.00	0.00	13.73	0.00
236	102	37.00	97.00	0.00	13.86	0.00
237	102	37.00	98.00	0.00	14.00	0.00
238	102	37.00	99.00	0.00	14.14	0.00
239	102	37.00	100.00	0.00	14.28	0.00
240	102	37.00	101.00	0.00	14.42	0.00
241	102	37.00	102.00	0.00	14.55	0.00

Weekly table

Table letter C

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
242	102	37.00	103.00	0.00	14.69	0.00
243	102	37.00	104.00	0.00	14.83	0.00
244	102	37.00	105.00	0.00	14.97	0.00
245	102	37.00	106.00	0.00	15.11	0.00
246	102	37.00	107.00	0.00	15.24	0.00
247	102	37.00	108.00	0.00	15.38	0.00
248	102	37.00	109.00	0.00	15.52	0.00
249	102	37.00	110.00	0.00	15.66	0.00
250	102	37.00	111.00	0.00	15.80	0.00
251	102	37.00	112.00	0.00	15.93	0.00
252	102	37.00	113.00	0.00	16.07	0.00
253	102	37.00	114.00	0.00	16.21	0.00
254	102	37.00	115.00	0.00	16.35	0.00
255	102	37.00	116.00	0.00	16.49	0.00
256	102	37.00	117.00	0.00	16.62	0.00
257	102	37.00	118.00	0.00	16.76	0.00
258	102	37.00	119.00	0.00	16.90	0.00
259	102	37.00	120.00	0.00	17.04	0.00
260	102	37.00	121.00	0.00	17.18	0.00
261	102	37.00	122.00	0.00	17.31	0.00
262	102	37.00	123.00	0.00	17.45	0.00
263	102	37.00	124.00	0.00	17.59	0.00
264	102	37.00	125.00	0.00	17.73	0.00
265	102	37.00	126.00	0.00	17.87	0.00
266	102	37.00	127.00	0.00	18.00	0.00
267	102	37.00	128.00	0.00	18.14	0.00
268	102	37.00	129.00	0.00	18.28	0.00
269	102	37.00	130.00	0.00	18.42	0.00
270	102	37.00	131.00	0.00	18.56	0.00
271	102	37.00	132.00	0.00	18.69	0.00
272	102	37.00	133.00	0.00	18.83	0.00
273	102	37.00	134.00	0.00	18.97	0.00
274	102	37.00	135.00	0.00	19.11	0.00
275	102	37.00	136.00	0.00	19.25	0.00
276	102	37.00	137.00	0.00	19.38	0.00
277	102	37.00	138.00	0.00	19.52	0.00
278	102	37.00	139.00	0.00	19.66	0.00
279	102	37.00	140.00	0.00	19.80	0.00
280	102	37.00	141.00	0.00	19.94	0.00
281	102	37.00	142.00	0.00	20.07	0.00
282	102	37.00	143.00	0.00	20.21	0.00
283	102	37.00	144.00	0.00	20.35	0.00
284	102	37.00	145.00	0.00	20.49	0.00
285	102	37.00	146.00	0.00	20.63	0.00
286	102	37.00	147.00	0.00	20.76	0.00
287	102	37.00	148.00	0.00	20.90	0.00
288	102	37.00	149.00	0.00	21.04	0.00
289	102	37.00	150.00	0.00	21.18	0.00
290	102	37.00	151.00	0.00	21.32	0.00
291	102	37.00	152.00	0.00	21.45	0.00
292	102	37.00	153.00	0.00	21.59	0.00
293	102	37.00	154.00	0.00	21.73	0.00
294	102	37.00	155.00	0.00	21.87	0.00
295	102	37.00	156.00	0.00	22.01	0.00
296	102	37.00	157.00	0.00	22.14	0.00

Table letter C

Weekly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f
£	£	£ p	£ p	£ p	£ p	£ p
297	102	37.00	158.00	0.00	22.28	0.00
298	102	37.00	159.00	0.00	22.42	0.00
299	102	37.00	160.00	0.00	22.56	0.00
300	102	37.00	161.00	0.00	22.70	0.00
301	102	37.00	162.00	0.00	22.83	0.00
302	102	37.00	163.00	0.00	22.97	0.00
303	102	37.00	164.00	0.00	23.11	0.00
304	102	37.00	165.00	0.00	23.25	0.00

If your employee earns more than £304 a week, tell your HM Revenue & Customs office.

Monthly table for employees who are State Pension age or over – employer only contributions for use from 6 April 2011 to 5 April 2012

Table letter C

Use this table for:

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

Do not use this table for:

employees for whom you hold form CA2700 (see Table letter J).

Completing form P12 or substitute

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

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

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

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including £441.99	No NIC liability, make no entries on forms P12					
442	442	0.00	0.00	0.00	0.00	0.00
446	442	4.00	0.00	0.00	0.00	0.00
450	442	8.00	0.00	0.00	0.00	0.00
454	442	12.00	0.00	0.00	0.00	0.00
458	442	16.00	0.00	0.00	0.00	0.00
462	442	20.00	0.00	0.00	0.00	0.00
466	442	24.00	0.00	0.00	0.00	0.00
470	442	28.00	0.00	0.00	0.00	0.00
474	442	32.00	0.00	0.00	0.00	0.00
478	442	36.00	0.00	0.00	0.00	0.00
482	442	40.00	0.00	0.00	0.00	0.00
486	442	44.00	0.00	0.00	0.00	0.00
490	442	48.00	0.00	0.00	0.00	0.00
494	442	52.00	0.00	0.00	0.00	0.00
498	442	56.00	0.00	0.00	0.00	0.00
502	442	60.00	0.00	0.00	0.00	0.00
506	442	64.00	0.00	0.00	0.00	0.00
510	442	68.00	0.00	0.00	0.00	0.00
514	442	72.00	0.00	0.00	0.00	0.00
518	442	76.00	0.00	0.00	0.00	0.00
522	442	80.00	0.00	0.00	0.00	0.00
526	442	84.00	0.00	0.00	0.00	0.00
530	442	88.00	0.00	0.00	0.00	0.00
534	442	92.00	0.00	0.00	0.00	0.00
538	442	96.00	0.00	0.00	0.00	0.00
542	442	100.00	0.00	0.00	0.00	0.00
546	442	104.00	0.00	0.00	0.00	0.00
550	442	108.00	0.00	0.00	0.00	0.00
554	442	112.00	0.00	0.00	0.00	0.00
558	442	116.00	0.00	0.00	0.00	0.00

Table letter C

Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
562	442	120.00	0.00	0.00	0.00	0.00
566	442	124.00	0.00	0.00	0.00	0.00
570	442	128.00	0.00	0.00	0.00	0.00
574	442	132.00	0.00	0.00	0.00	0.00
578	442	136.00	0.00	0.00	0.00	0.00
582	442	140.00	0.00	0.00	0.00	0.00
586	442	144.00	0.00	0.00	0.00	0.00
589	442	147.00	0.00	0.00	0.00	0.00
590	442	148.00	0.00	0.00	0.41	0.00
594	442	152.00	0.00	0.00	0.97	0.00
598	442	156.00	0.00	0.00	1.52	0.00
602	442	160.00	0.00	0.00	1.79	0.00
606	442	160.00	4.00	0.00	2.62	0.00
610	442	160.00	8.00	0.00	3.17	0.00
614	442	160.00	12.00	0.00	3.72	0.00
618	442	160.00	16.00	0.00	4.27	0.00
622	442	160.00	20.00	0.00	4.83	0.00
626	442	160.00	24.00	0.00	5.38	0.00
630	442	160.00	28.00	0.00	5.93	0.00
634	442	160.00	32.00	0.00	6.48	0.00
638	442	160.00	36.00	0.00	7.03	0.00
642	442	160.00	40.00	0.00	7.59	0.00
646	442	160.00	44.00	0.00	8.14	0.00
650	442	160.00	48.00	0.00	8.69	0.00
654	442	160.00	52.00	0.00	9.24	0.00
658	442	160.00	56.00	0.00	9.79	0.00
662	442	160.00	60.00	0.00	10.35	0.00
666	442	160.00	64.00	0.00	10.90	0.00
670	442	160.00	68.00	0.00	11.45	0.00
674	442	160.00	72.00	0.00	12.00	0.00
678	442	160.00	76.00	0.00	12.55	0.00
682	442	160.00	80.00	0.00	13.11	0.00
686	442	160.00	84.00	0.00	13.66	0.00
690	442	160.00	88.00	0.00	14.21	0.00
694	442	160.00	92.00	0.00	14.76	0.00
698	442	160.00	96.00	0.00	15.31	0.00
702	442	160.00	100.00	0.00	15.87	0.00
706	442	160.00	104.00	0.00	16.42	0.00
710	442	160.00	108.00	0.00	16.97	0.00
714	442	160.00	112.00	0.00	17.52	0.00
718	442	160.00	116.00	0.00	18.07	0.00
722	442	160.00	120.00	0.00	18.63	0.00
726	442	160.00	124.00	0.00	19.18	0.00
730	442	160.00	128.00	0.00	19.73	0.00
734	442	160.00	132.00	0.00	20.28	0.00
738	442	160.00	136.00	0.00	20.83	0.00
742	442	160.00	140.00	0.00	21.39	0.00
746	442	160.00	144.00	0.00	21.94	0.00
750	442	160.00	148.00	0.00	22.49	0.00
754	442	160.00	152.00	0.00	23.04	0.00
758	442	160.00	156.00	0.00	23.59	0.00
762	442	160.00	160.00	0.00	24.15	0.00
766	442	160.00	164.00	0.00	24.70	0.00
770	442	160.00	168.00	0.00	25.25	0.00
774	442	160.00	172.00	0.00	25.80	0.00

Monthly table

Table letter C

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
778	442	160.00	176.00	0.00	26.35	0.00
782	442	160.00	180.00	0.00	26.91	0.00
786	442	160.00	184.00	0.00	27.46	0.00
790	442	160.00	188.00	0.00	28.01	0.00
794	442	160.00	192.00	0.00	28.56	0.00
798	442	160.00	196.00	0.00	29.11	0.00
802	442	160.00	200.00	0.00	29.67	0.00
806	442	160.00	204.00	0.00	30.22	0.00
810	442	160.00	208.00	0.00	30.77	0.00
814	442	160.00	212.00	0.00	31.32	0.00
818	442	160.00	216.00	0.00	31.87	0.00
822	442	160.00	220.00	0.00	32.43	0.00
826	442	160.00	224.00	0.00	32.98	0.00
830	442	160.00	228.00	0.00	33.53	0.00
834	442	160.00	232.00	0.00	34.08	0.00
838	442	160.00	236.00	0.00	34.63	0.00
842	442	160.00	240.00	0.00	35.19	0.00
846	442	160.00	244.00	0.00	35.74	0.00
850	442	160.00	248.00	0.00	36.29	0.00
854	442	160.00	252.00	0.00	36.84	0.00
858	442	160.00	256.00	0.00	37.39	0.00
862	442	160.00	260.00	0.00	37.95	0.00
866	442	160.00	264.00	0.00	38.50	0.00
870	442	160.00	268.00	0.00	39.05	0.00
874	442	160.00	272.00	0.00	39.60	0.00
878	442	160.00	276.00	0.00	40.15	0.00
882	442	160.00	280.00	0.00	40.71	0.00
886	442	160.00	284.00	0.00	41.26	0.00
890	442	160.00	288.00	0.00	41.81	0.00
894	442	160.00	292.00	0.00	42.36	0.00
898	442	160.00	296.00	0.00	42.91	0.00
902	442	160.00	300.00	0.00	43.47	0.00
906	442	160.00	304.00	0.00	44.02	0.00
910	442	160.00	308.00	0.00	44.57	0.00
914	442	160.00	312.00	0.00	45.12	0.00
918	442	160.00	316.00	0.00	45.67	0.00
922	442	160.00	320.00	0.00	46.23	0.00
926	442	160.00	324.00	0.00	46.78	0.00
930	442	160.00	328.00	0.00	47.33	0.00
934	442	160.00	332.00	0.00	47.88	0.00
938	442	160.00	336.00	0.00	48.43	0.00
942	442	160.00	340.00	0.00	48.99	0.00
946	442	160.00	344.00	0.00	49.54	0.00
950	442	160.00	348.00	0.00	50.09	0.00
954	442	160.00	352.00	0.00	50.64	0.00
958	442	160.00	356.00	0.00	51.19	0.00
962	442	160.00	360.00	0.00	51.75	0.00
966	442	160.00	364.00	0.00	52.30	0.00
970	442	160.00	368.00	0.00	52.85	0.00
974	442	160.00	372.00	0.00	53.40	0.00
978	442	160.00	376.00	0.00	53.95	0.00
982	442	160.00	380.00	0.00	54.51	0.00
986	442	160.00	384.00	0.00	55.06	0.00
990	442	160.00	388.00	0.00	55.61	0.00
994	442	160.00	392.00	0.00	56.16	0.00

Table letter C

Monthly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
998	442	160.00	396.00	0.00	56.71	0.00
1002	442	160.00	400.00	0.00	57.27	0.00
1006	442	160.00	404.00	0.00	57.82	0.00
1010	442	160.00	408.00	0.00	58.37	0.00
1014	442	160.00	412.00	0.00	58.92	0.00
1018	442	160.00	416.00	0.00	59.47	0.00
1022	442	160.00	420.00	0.00	60.03	0.00
1026	442	160.00	424.00	0.00	60.58	0.00
1030	442	160.00	428.00	0.00	61.13	0.00
1034	442	160.00	432.00	0.00	61.68	0.00
1038	442	160.00	436.00	0.00	62.23	0.00
1042	442	160.00	440.00	0.00	62.79	0.00
1046	442	160.00	444.00	0.00	63.34	0.00
1050	442	160.00	448.00	0.00	63.89	0.00
1054	442	160.00	452.00	0.00	64.44	0.00
1058	442	160.00	456.00	0.00	64.99	0.00
1062	442	160.00	460.00	0.00	65.55	0.00
1066	442	160.00	464.00	0.00	66.10	0.00
1070	442	160.00	468.00	0.00	66.65	0.00
1074	442	160.00	472.00	0.00	67.20	0.00
1078	442	160.00	476.00	0.00	67.75	0.00
1082	442	160.00	480.00	0.00	68.31	0.00
1086	442	160.00	484.00	0.00	68.86	0.00
1090	442	160.00	488.00	0.00	69.41	0.00
1094	442	160.00	492.00	0.00	69.96	0.00
1098	442	160.00	496.00	0.00	70.51	0.00
1102	442	160.00	500.00	0.00	71.07	0.00
1106	442	160.00	504.00	0.00	71.62	0.00
1110	442	160.00	508.00	0.00	72.17	0.00
1114	442	160.00	512.00	0.00	72.72	0.00
1118	442	160.00	516.00	0.00	73.27	0.00
1122	442	160.00	520.00	0.00	73.83	0.00
1126	442	160.00	524.00	0.00	74.38	0.00
1130	442	160.00	528.00	0.00	74.93	0.00
1134	442	160.00	532.00	0.00	75.48	0.00
1138	442	160.00	536.00	0.00	76.03	0.00
1142	442	160.00	540.00	0.00	76.59	0.00
1146	442	160.00	544.00	0.00	77.14	0.00
1150	442	160.00	548.00	0.00	77.69	0.00
1154	442	160.00	552.00	0.00	78.24	0.00
1158	442	160.00	556.00	0.00	78.79	0.00
1162	442	160.00	560.00	0.00	79.35	0.00
1166	442	160.00	564.00	0.00	79.90	0.00
1170	442	160.00	568.00	0.00	80.45	0.00
1174	442	160.00	572.00	0.00	81.00	0.00
1178	442	160.00	576.00	0.00	81.55	0.00
1182	442	160.00	580.00	0.00	82.11	0.00
1186	442	160.00	584.00	0.00	82.66	0.00
1190	442	160.00	588.00	0.00	83.21	0.00
1194	442	160.00	592.00	0.00	83.76	0.00
1198	442	160.00	596.00	0.00	84.31	0.00
1202	442	160.00	600.00	0.00	84.87	0.00
1206	442	160.00	604.00	0.00	85.42	0.00
1210	442	160.00	608.00	0.00	85.97	0.00
1214	442	160.00	612.00	0.00	86.52	0.00

Monthly table

Table letter C

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
1218	442	160.00	616.00	0.00	87.07	0.00
1222	442	160.00	620.00	0.00	87.63	0.00
1226	442	160.00	624.00	0.00	88.18	0.00
1230	442	160.00	628.00	0.00	88.73	0.00
1234	442	160.00	632.00	0.00	89.28	0.00
1238	442	160.00	636.00	0.00	89.83	0.00
1242	442	160.00	640.00	0.00	90.39	0.00
1246	442	160.00	644.00	0.00	90.94	0.00
1250	442	160.00	648.00	0.00	91.49	0.00
1254	442	160.00	652.00	0.00	92.04	0.00
1258	442	160.00	656.00	0.00	92.59	0.00
1262	442	160.00	660.00	0.00	93.15	0.00
1266	442	160.00	664.00	0.00	93.70	0.00
1270	442	160.00	668.00	0.00	94.25	0.00
1274	442	160.00	672.00	0.00	94.80	0.00
1278	442	160.00	676.00	0.00	95.35	0.00
1282	442	160.00	680.00	0.00	95.91	0.00
1286	442	160.00	684.00	0.00	96.46	0.00
1290	442	160.00	688.00	0.00	97.01	0.00
1294	442	160.00	692.00	0.00	97.56	0.00
1298	442	160.00	696.00	0.00	98.11	0.00
1302	442	160.00	700.00	0.00	98.67	0.00
1306	442	160.00	704.00	0.00	99.22	0.00
1310	442	160.00	708.00	0.00	99.77	0.00
1314	442	160.00	712.00	0.00	100.32	0.00
1318	442	160.00	716.00	0.00	100.87	0.00
1322	442	160.00	720.00	0.00	101.43	0.00

If your employee earns more than £1322 a month, tell your HM Revenue & Customs office.

Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2011 to 5 April 2012

Table letter J

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

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

Completing form P12 or substitute

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

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

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

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £101.99	No NIC liability, make no entries on forms P12						
102	102	0.00	0.00	0.00	0.00	0.00	0.00
103	102	1.00	0.00	0.00	0.00	0.00	0.00
104	102	2.00	0.00	0.00	0.00	0.00	0.00
105	102	3.00	0.00	0.00	0.00	0.00	0.00
106	102	4.00	0.00	0.00	0.00	0.00	0.00
107	102	5.00	0.00	0.00	0.00	0.00	0.00
108	102	6.00	0.00	0.00	0.00	0.00	0.00
109	102	7.00	0.00	0.00	0.00	0.00	0.00
110	102	8.00	0.00	0.00	0.00	0.00	0.00
111	102	9.00	0.00	0.00	0.00	0.00	0.00
112	102	10.00	0.00	0.00	0.00	0.00	0.00
113	102	11.00	0.00	0.00	0.00	0.00	0.00
114	102	12.00	0.00	0.00	0.00	0.00	0.00
115	102	13.00	0.00	0.00	0.00	0.00	0.00
116	102	14.00	0.00	0.00	0.00	0.00	0.00
117	102	15.00	0.00	0.00	0.00	0.00	0.00
118	102	16.00	0.00	0.00	0.00	0.00	0.00
119	102	17.00	0.00	0.00	0.00	0.00	0.00
120	102	18.00	0.00	0.00	0.00	0.00	0.00
121	102	19.00	0.00	0.00	0.00	0.00	0.00
122	102	20.00	0.00	0.00	0.00	0.00	0.00
123	102	21.00	0.00	0.00	0.00	0.00	0.00
124	102	22.00	0.00	0.00	0.00	0.00	0.00
125	102	23.00	0.00	0.00	0.00	0.00	0.00
126	102	24.00	0.00	0.00	0.00	0.00	0.00
127	102	25.00	0.00	0.00	0.00	0.00	0.00
128	102	26.00	0.00	0.00	0.00	0.00	0.00
129	102	27.00	0.00	0.00	0.00	0.00	0.00
130	102	28.00	0.00	0.00	0.00	0.00	0.00
131	102	29.00	0.00	0.00	0.00	0.00	0.00

Weekly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
132	102	30.00	0.00	0.00	0.00	0.00	0.00
133	102	31.00	0.00	0.00	0.00	0.00	0.00
134	102	32.00	0.00	0.00	0.00	0.00	0.00
135	102	33.00	0.00	0.00	0.00	0.00	0.00
136	102	34.00	0.00	0.00	0.00	0.00	0.00
137	102	35.00	0.00	0.00	0.21	0.00	0.21
138	102	36.00	0.00	0.00	0.34	0.00	0.34
139	102	37.00	0.00	0.00	0.41	0.00	0.41
140	102	37.00	1.00	0.00	0.65	0.03	0.62
141	102	37.00	2.00	0.00	0.80	0.05	0.75
142	102	37.00	3.00	0.00	0.96	0.07	0.89
143	102	37.00	4.00	0.00	1.12	0.09	1.03
144	102	37.00	5.00	0.00	1.28	0.11	1.17
145	102	37.00	6.00	0.00	1.44	0.13	1.31
146	102	37.00	7.00	0.00	1.59	0.15	1.44
147	102	37.00	8.00	0.00	1.75	0.17	1.58
148	102	37.00	9.00	0.00	1.91	0.19	1.72
149	102	37.00	10.00	0.00	2.07	0.21	1.86
150	102	37.00	11.00	0.00	2.23	0.23	2.00
151	102	37.00	12.00	0.00	2.38	0.25	2.13
152	102	37.00	13.00	0.00	2.54	0.27	2.27
153	102	37.00	14.00	0.00	2.70	0.29	2.41
154	102	37.00	15.00	0.00	2.86	0.31	2.55
155	102	37.00	16.00	0.00	3.02	0.33	2.69
156	102	37.00	17.00	0.00	3.17	0.35	2.82
157	102	37.00	18.00	0.00	3.33	0.37	2.96
158	102	37.00	19.00	0.00	3.49	0.39	3.10
159	102	37.00	20.00	0.00	3.65	0.41	3.24
160	102	37.00	21.00	0.00	3.81	0.43	3.38
161	102	37.00	22.00	0.00	3.96	0.45	3.51
162	102	37.00	23.00	0.00	4.12	0.47	3.65
163	102	37.00	24.00	0.00	4.28	0.49	3.79
164	102	37.00	25.00	0.00	4.44	0.51	3.93
165	102	37.00	26.00	0.00	4.60	0.53	4.07
166	102	37.00	27.00	0.00	4.75	0.55	4.20
167	102	37.00	28.00	0.00	4.91	0.57	4.34
168	102	37.00	29.00	0.00	5.07	0.59	4.48
169	102	37.00	30.00	0.00	5.23	0.61	4.62
170	102	37.00	31.00	0.00	5.39	0.63	4.76
171	102	37.00	32.00	0.00	5.54	0.65	4.89
172	102	37.00	33.00	0.00	5.70	0.67	5.03
173	102	37.00	34.00	0.00	5.86	0.69	5.17
174	102	37.00	35.00	0.00	6.02	0.71	5.31
175	102	37.00	36.00	0.00	6.18	0.73	5.45
176	102	37.00	37.00	0.00	6.33	0.75	5.58
177	102	37.00	38.00	0.00	6.49	0.77	5.72
178	102	37.00	39.00	0.00	6.65	0.79	5.86
179	102	37.00	40.00	0.00	6.81	0.81	6.00
180	102	37.00	41.00	0.00	6.97	0.83	6.14
181	102	37.00	42.00	0.00	7.12	0.85	6.27
182	102	37.00	43.00	0.00	7.28	0.87	6.41
183	102	37.00	44.00	0.00	7.44	0.89	6.55
184	102	37.00	45.00	0.00	7.60	0.91	6.69
185	102	37.00	46.00	0.00	7.76	0.93	6.83
186	102	37.00	47.00	0.00	7.91	0.95	6.96

Table letter J

Weekly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
187	102	37.00	48.00	0.00	8.07	0.97	7.10
188	102	37.00	49.00	0.00	8.23	0.99	7.24
189	102	37.00	50.00	0.00	8.39	1.01	7.38
190	102	37.00	51.00	0.00	8.55	1.03	7.52
191	102	37.00	52.00	0.00	8.70	1.05	7.65
192	102	37.00	53.00	0.00	8.86	1.07	7.79
193	102	37.00	54.00	0.00	9.02	1.09	7.93
194	102	37.00	55.00	0.00	9.18	1.11	8.07
195	102	37.00	56.00	0.00	9.34	1.13	8.21
196	102	37.00	57.00	0.00	9.49	1.15	8.34
197	102	37.00	58.00	0.00	9.65	1.17	8.48
198	102	37.00	59.00	0.00	9.81	1.19	8.62
199	102	37.00	60.00	0.00	9.97	1.21	8.76
200	102	37.00	61.00	0.00	10.13	1.23	8.90
201	102	37.00	62.00	0.00	10.28	1.25	9.03
202	102	37.00	63.00	0.00	10.44	1.27	9.17
203	102	37.00	64.00	0.00	10.60	1.29	9.31
204	102	37.00	65.00	0.00	10.76	1.31	9.45
205	102	37.00	66.00	0.00	10.92	1.33	9.59
206	102	37.00	67.00	0.00	11.07	1.35	9.72
207	102	37.00	68.00	0.00	11.23	1.37	9.86
208	102	37.00	69.00	0.00	11.39	1.39	10.00
209	102	37.00	70.00	0.00	11.55	1.41	10.14
210	102	37.00	71.00	0.00	11.71	1.43	10.28
211	102	37.00	72.00	0.00	11.86	1.45	10.41
212	102	37.00	73.00	0.00	12.02	1.47	10.55
213	102	37.00	74.00	0.00	12.18	1.49	10.69
214	102	37.00	75.00	0.00	12.34	1.51	10.83
215	102	37.00	76.00	0.00	12.50	1.53	10.97
216	102	37.00	77.00	0.00	12.65	1.55	11.10
217	102	37.00	78.00	0.00	12.81	1.57	11.24
218	102	37.00	79.00	0.00	12.97	1.59	11.38
219	102	37.00	80.00	0.00	13.13	1.61	11.52
220	102	37.00	81.00	0.00	13.29	1.63	11.66
221	102	37.00	82.00	0.00	13.44	1.65	11.79
222	102	37.00	83.00	0.00	13.60	1.67	11.93
223	102	37.00	84.00	0.00	13.76	1.69	12.07
224	102	37.00	85.00	0.00	13.92	1.71	12.21
225	102	37.00	86.00	0.00	14.08	1.73	12.35
226	102	37.00	87.00	0.00	14.23	1.75	12.48
227	102	37.00	88.00	0.00	14.39	1.77	12.62
228	102	37.00	89.00	0.00	14.55	1.79	12.76
229	102	37.00	90.00	0.00	14.71	1.81	12.90
230	102	37.00	91.00	0.00	14.87	1.83	13.04
231	102	37.00	92.00	0.00	15.02	1.85	13.17
232	102	37.00	93.00	0.00	15.18	1.87	13.31
233	102	37.00	94.00	0.00	15.34	1.89	13.45
234	102	37.00	95.00	0.00	15.50	1.91	13.59
235	102	37.00	96.00	0.00	15.66	1.93	13.73
236	102	37.00	97.00	0.00	15.81	1.95	13.86
237	102	37.00	98.00	0.00	15.97	1.97	14.00
238	102	37.00	99.00	0.00	16.13	1.99	14.14
239	102	37.00	100.00	0.00	16.29	2.01	14.28
240	102	37.00	101.00	0.00	16.45	2.03	14.42
241	102	37.00	102.00	0.00	16.60	2.05	14.55

Weekly table

Table letter J

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
242	102	37.00	103.00	0.00	16.76	2.07	14.69
243	102	37.00	104.00	0.00	16.92	2.09	14.83
244	102	37.00	105.00	0.00	17.08	2.11	14.97
245	102	37.00	106.00	0.00	17.24	2.13	15.11
246	102	37.00	107.00	0.00	17.39	2.15	15.24
247	102	37.00	108.00	0.00	17.55	2.17	15.38
248	102	37.00	109.00	0.00	17.71	2.19	15.52
249	102	37.00	110.00	0.00	17.87	2.21	15.66
250	102	37.00	111.00	0.00	18.03	2.23	15.80
251	102	37.00	112.00	0.00	18.18	2.25	15.93
252	102	37.00	113.00	0.00	18.34	2.27	16.07
253	102	37.00	114.00	0.00	18.50	2.29	16.21
254	102	37.00	115.00	0.00	18.66	2.31	16.35
255	102	37.00	116.00	0.00	18.82	2.33	16.49
256	102	37.00	117.00	0.00	18.97	2.35	16.62
257	102	37.00	118.00	0.00	19.13	2.37	16.76
258	102	37.00	119.00	0.00	19.29	2.39	16.90
259	102	37.00	120.00	0.00	19.45	2.41	17.04
260	102	37.00	121.00	0.00	19.61	2.43	17.18
261	102	37.00	122.00	0.00	19.76	2.45	17.31
262	102	37.00	123.00	0.00	19.92	2.47	17.45
263	102	37.00	124.00	0.00	20.08	2.49	17.59
264	102	37.00	125.00	0.00	20.24	2.51	17.73
265	102	37.00	126.00	0.00	20.40	2.53	17.87
266	102	37.00	127.00	0.00	20.55	2.55	18.00
267	102	37.00	128.00	0.00	20.71	2.57	18.14
268	102	37.00	129.00	0.00	20.87	2.59	18.28
269	102	37.00	130.00	0.00	21.03	2.61	18.42
270	102	37.00	131.00	0.00	21.19	2.63	18.56
271	102	37.00	132.00	0.00	21.34	2.65	18.69
272	102	37.00	133.00	0.00	21.50	2.67	18.83
273	102	37.00	134.00	0.00	21.66	2.69	18.97
274	102	37.00	135.00	0.00	21.82	2.71	19.11
275	102	37.00	136.00	0.00	21.98	2.73	19.25
276	102	37.00	137.00	0.00	22.13	2.75	19.38
277	102	37.00	138.00	0.00	22.29	2.77	19.52
278	102	37.00	139.00	0.00	22.45	2.79	19.66
279	102	37.00	140.00	0.00	22.61	2.81	19.80
280	102	37.00	141.00	0.00	22.77	2.83	19.94
281	102	37.00	142.00	0.00	22.92	2.85	20.07
282	102	37.00	143.00	0.00	23.08	2.87	20.21
283	102	37.00	144.00	0.00	23.24	2.89	20.35
284	102	37.00	145.00	0.00	23.40	2.91	20.49
285	102	37.00	146.00	0.00	23.56	2.93	20.63
286	102	37.00	147.00	0.00	23.71	2.95	20.76
287	102	37.00	148.00	0.00	23.87	2.97	20.90
288	102	37.00	149.00	0.00	24.03	2.99	21.04
289	102	37.00	150.00	0.00	24.19	3.01	21.18
290	102	37.00	151.00	0.00	24.35	3.03	21.32
291	102	37.00	152.00	0.00	24.50	3.05	21.45
292	102	37.00	153.00	0.00	24.66	3.07	21.59
293	102	37.00	154.00	0.00	24.82	3.09	21.73
294	102	37.00	155.00	0.00	24.98	3.11	21.87
295	102	37.00	156.00	0.00	25.14	3.13	22.01
296	102	37.00	157.00	0.00	25.29	3.15	22.14

Table letter J

Weekly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, 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 PT	Employer's contributions ▼
297	102	37.00	158.00	0.00	25.45	3.17	22.28
298	102	37.00	159.00	0.00	25.61	3.19	22.42
299	102	37.00	160.00	0.00	25.77	3.21	22.56
300	102	37.00	161.00	0.00	25.93	3.23	22.70
301	102	37.00	162.00	0.00	26.08	3.25	22.83
302	102	37.00	163.00	0.00	26.24	3.27	22.97
303	102	37.00	164.00	0.00	26.40	3.29	23.11
304	102	37.00	165.00	0.00	26.56	3.31	23.25

If your employee earns more than £304 a week, tell your HM Revenue & Customs office.

Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2011 to 5 April 2012

Table letter J

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

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

Completing form P12 or substitute

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

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

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

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including £441.99	No NIC liability, make no entries on forms P12						
442	442	0.00	0.00	0.00	0.00	0.00	0.00
446	442	4.00	0.00	0.00	0.00	0.00	0.00
450	442	8.00	0.00	0.00	0.00	0.00	0.00
454	442	12.00	0.00	0.00	0.00	0.00	0.00
458	442	16.00	0.00	0.00	0.00	0.00	0.00
462	442	20.00	0.00	0.00	0.00	0.00	0.00
466	442	24.00	0.00	0.00	0.00	0.00	0.00
470	442	28.00	0.00	0.00	0.00	0.00	0.00
474	442	32.00	0.00	0.00	0.00	0.00	0.00
478	442	36.00	0.00	0.00	0.00	0.00	0.00
482	442	40.00	0.00	0.00	0.00	0.00	0.00
486	442	44.00	0.00	0.00	0.00	0.00	0.00
490	442	48.00	0.00	0.00	0.00	0.00	0.00
494	442	52.00	0.00	0.00	0.00	0.00	0.00
498	442	56.00	0.00	0.00	0.00	0.00	0.00
502	442	60.00	0.00	0.00	0.00	0.00	0.00
506	442	64.00	0.00	0.00	0.00	0.00	0.00
510	442	68.00	0.00	0.00	0.00	0.00	0.00
514	442	72.00	0.00	0.00	0.00	0.00	0.00
518	442	76.00	0.00	0.00	0.00	0.00	0.00
522	442	80.00	0.00	0.00	0.00	0.00	0.00
526	442	84.00	0.00	0.00	0.00	0.00	0.00
530	442	88.00	0.00	0.00	0.00	0.00	0.00
534	442	92.00	0.00	0.00	0.00	0.00	0.00
538	442	96.00	0.00	0.00	0.00	0.00	0.00
542	442	100.00	0.00	0.00	0.00	0.00	0.00
546	442	104.00	0.00	0.00	0.00	0.00	0.00
550	442	108.00	0.00	0.00	0.00	0.00	0.00
554	442	112.00	0.00	0.00	0.00	0.00	0.00
558	442	116.00	0.00	0.00	0.00	0.00	0.00

Table letter J

Monthly table

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
562	442	120.00	0.00	0.00	0.00	0.00	0.00
566	442	124.00	0.00	0.00	0.00	0.00	0.00
570	442	128.00	0.00	0.00	0.00	0.00	0.00
574	442	132.00	0.00	0.00	0.00	0.00	0.00
578	442	136.00	0.00	0.00	0.00	0.00	0.00
582	442	140.00	0.00	0.00	0.00	0.00	0.00
586	442	144.00	0.00	0.00	0.00	0.00	0.00
589	442	147.00	0.00	0.00	0.00	0.00	0.00
590	442	148.00	0.00	0.00	0.41	0.00	0.41
594	442	152.00	0.00	0.00	0.97	0.00	0.97
598	442	156.00	0.00	0.00	1.52	0.00	1.52
602	442	160.00	0.00	0.00	1.79	0.00	1.79
606	442	160.00	4.00	0.00	2.74	0.12	2.62
610	442	160.00	8.00	0.00	3.37	0.20	3.17
614	442	160.00	12.00	0.00	4.00	0.28	3.72
618	442	160.00	16.00	0.00	4.63	0.36	4.27
622	442	160.00	20.00	0.00	5.27	0.44	4.83
626	442	160.00	24.00	0.00	5.90	0.52	5.38
630	442	160.00	28.00	0.00	6.53	0.60	5.93
634	442	160.00	32.00	0.00	7.16	0.68	6.48
638	442	160.00	36.00	0.00	7.79	0.76	7.03
642	442	160.00	40.00	0.00	8.43	0.84	7.59
646	442	160.00	44.00	0.00	9.06	0.92	8.14
650	442	160.00	48.00	0.00	9.69	1.00	8.69
654	442	160.00	52.00	0.00	10.32	1.08	9.24
658	442	160.00	56.00	0.00	10.95	1.16	9.79
662	442	160.00	60.00	0.00	11.59	1.24	10.35
666	442	160.00	64.00	0.00	12.22	1.32	10.90
670	442	160.00	68.00	0.00	12.85	1.40	11.45
674	442	160.00	72.00	0.00	13.48	1.48	12.00
678	442	160.00	76.00	0.00	14.11	1.56	12.55
682	442	160.00	80.00	0.00	14.75	1.64	13.11
686	442	160.00	84.00	0.00	15.38	1.72	13.66
690	442	160.00	88.00	0.00	16.01	1.80	14.21
694	442	160.00	92.00	0.00	16.64	1.88	14.76
698	442	160.00	96.00	0.00	17.27	1.96	15.31
702	442	160.00	100.00	0.00	17.91	2.04	15.87
706	442	160.00	104.00	0.00	18.54	2.12	16.42
710	442	160.00	108.00	0.00	19.17	2.20	16.97
714	442	160.00	112.00	0.00	19.80	2.28	17.52
718	442	160.00	116.00	0.00	20.43	2.36	18.07
722	442	160.00	120.00	0.00	21.07	2.44	18.63
726	442	160.00	124.00	0.00	21.70	2.52	19.18
730	442	160.00	128.00	0.00	22.33	2.60	19.73
734	442	160.00	132.00	0.00	22.96	2.68	20.28
738	442	160.00	136.00	0.00	23.59	2.76	20.83
742	442	160.00	140.00	0.00	24.23	2.84	21.39
746	442	160.00	144.00	0.00	24.86	2.92	21.94
750	442	160.00	148.00	0.00	25.49	3.00	22.49
754	442	160.00	152.00	0.00	26.12	3.08	23.04
758	442	160.00	156.00	0.00	26.75	3.16	23.59
762	442	160.00	160.00	0.00	27.39	3.24	24.15
766	442	160.00	164.00	0.00	28.02	3.32	24.70
770	442	160.00	168.00	0.00	28.65	3.40	25.25
774	442	160.00	172.00	0.00	29.28	3.48	25.80

Monthly table

Table letter J

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
778	442	160.00	176.00	0.00	29.91	3.56	26.35
782	442	160.00	180.00	0.00	30.55	3.64	26.91
786	442	160.00	184.00	0.00	31.18	3.72	27.46
790	442	160.00	188.00	0.00	31.81	3.80	28.01
794	442	160.00	192.00	0.00	32.44	3.88	28.56
798	442	160.00	196.00	0.00	33.07	3.96	29.11
802	442	160.00	200.00	0.00	33.71	4.04	29.67
806	442	160.00	204.00	0.00	34.34	4.12	30.22
810	442	160.00	208.00	0.00	34.97	4.20	30.77
814	442	160.00	212.00	0.00	35.60	4.28	31.32
818	442	160.00	216.00	0.00	36.23	4.36	31.87
822	442	160.00	220.00	0.00	36.87	4.44	32.43
826	442	160.00	224.00	0.00	37.50	4.52	32.98
830	442	160.00	228.00	0.00	38.13	4.60	33.53
834	442	160.00	232.00	0.00	38.76	4.68	34.08
838	442	160.00	236.00	0.00	39.39	4.76	34.63
842	442	160.00	240.00	0.00	40.03	4.84	35.19
846	442	160.00	244.00	0.00	40.66	4.92	35.74
850	442	160.00	248.00	0.00	41.29	5.00	36.29
854	442	160.00	252.00	0.00	41.92	5.08	36.84
858	442	160.00	256.00	0.00	42.55	5.16	37.39
862	442	160.00	260.00	0.00	43.19	5.24	37.95
866	442	160.00	264.00	0.00	43.82	5.32	38.50
870	442	160.00	268.00	0.00	44.45	5.40	39.05
874	442	160.00	272.00	0.00	45.08	5.48	39.60
878	442	160.00	276.00	0.00	45.71	5.56	40.15
882	442	160.00	280.00	0.00	46.35	5.64	40.71
886	442	160.00	284.00	0.00	46.98	5.72	41.26
890	442	160.00	288.00	0.00	47.61	5.80	41.81
894	442	160.00	292.00	0.00	48.24	5.88	42.36
898	442	160.00	296.00	0.00	48.87	5.96	42.91
902	442	160.00	300.00	0.00	49.51	6.04	43.47
906	442	160.00	304.00	0.00	50.14	6.12	44.02
910	442	160.00	308.00	0.00	50.77	6.20	44.57
914	442	160.00	312.00	0.00	51.40	6.28	45.12
918	442	160.00	316.00	0.00	52.03	6.36	45.67
922	442	160.00	320.00	0.00	52.67	6.44	46.23
926	442	160.00	324.00	0.00	53.30	6.52	46.78
930	442	160.00	328.00	0.00	53.93	6.60	47.33
934	442	160.00	332.00	0.00	54.56	6.68	47.88
938	442	160.00	336.00	0.00	55.19	6.76	48.43
942	442	160.00	340.00	0.00	55.83	6.84	48.99
946	442	160.00	344.00	0.00	56.46	6.92	49.54
950	442	160.00	348.00	0.00	57.09	7.00	50.09
954	442	160.00	352.00	0.00	57.72	7.08	50.64
958	442	160.00	356.00	0.00	58.35	7.16	51.19
962	442	160.00	360.00	0.00	58.99	7.24	51.75
966	442	160.00	364.00	0.00	59.62	7.32	52.30
970	442	160.00	368.00	0.00	60.25	7.40	52.85
974	442	160.00	372.00	0.00	60.88	7.48	53.40
978	442	160.00	376.00	0.00	61.51	7.56	53.95
982	442	160.00	380.00	0.00	62.15	7.64	54.51
986	442	160.00	384.00	0.00	62.78	7.72	55.06
990	442	160.00	388.00	0.00	63.41	7.80	55.61
994	442	160.00	392.00	0.00	64.04	7.88	56.16

Table letter J

Monthly table

Columns marked ▼ are for information only. Do not enter these on form P12 *Simplified Deduction Scheme Card*.

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
998	442	160.00	396.00	0.00	64.67	7.96	56.71
1002	442	160.00	400.00	0.00	65.31	8.04	57.27
1006	442	160.00	404.00	0.00	65.94	8.12	57.82
1010	442	160.00	408.00	0.00	66.57	8.20	58.37
1014	442	160.00	412.00	0.00	67.20	8.28	58.92
1018	442	160.00	416.00	0.00	67.83	8.36	59.47
1022	442	160.00	420.00	0.00	68.47	8.44	60.03
1026	442	160.00	424.00	0.00	69.10	8.52	60.58
1030	442	160.00	428.00	0.00	69.73	8.60	61.13
1034	442	160.00	432.00	0.00	70.36	8.68	61.68
1038	442	160.00	436.00	0.00	70.99	8.76	62.23
1042	442	160.00	440.00	0.00	71.63	8.84	62.79
1046	442	160.00	444.00	0.00	72.26	8.92	63.34
1050	442	160.00	448.00	0.00	72.89	9.00	63.89
1054	442	160.00	452.00	0.00	73.52	9.08	64.44
1058	442	160.00	456.00	0.00	74.15	9.16	64.99
1062	442	160.00	460.00	0.00	74.79	9.24	65.55
1066	442	160.00	464.00	0.00	75.42	9.32	66.10
1070	442	160.00	468.00	0.00	76.05	9.40	66.65
1074	442	160.00	472.00	0.00	76.68	9.48	67.20
1078	442	160.00	476.00	0.00	77.31	9.56	67.75
1082	442	160.00	480.00	0.00	77.95	9.64	68.31
1086	442	160.00	484.00	0.00	78.58	9.72	68.86
1090	442	160.00	488.00	0.00	79.21	9.80	69.41
1094	442	160.00	492.00	0.00	79.84	9.88	69.96
1098	442	160.00	496.00	0.00	80.47	9.96	70.51
1102	442	160.00	500.00	0.00	81.11	10.04	71.07
1106	442	160.00	504.00	0.00	81.74	10.12	71.62
1110	442	160.00	508.00	0.00	82.37	10.20	72.17
1114	442	160.00	512.00	0.00	83.00	10.28	72.72
1118	442	160.00	516.00	0.00	83.63	10.36	73.27
1122	442	160.00	520.00	0.00	84.27	10.44	73.83
1126	442	160.00	524.00	0.00	84.90	10.52	74.38
1130	442	160.00	528.00	0.00	85.53	10.60	74.93
1134	442	160.00	532.00	0.00	86.16	10.68	75.48
1138	442	160.00	536.00	0.00	86.79	10.76	76.03
1142	442	160.00	540.00	0.00	87.43	10.84	76.59
1146	442	160.00	544.00	0.00	88.06	10.92	77.14
1150	442	160.00	548.00	0.00	88.69	11.00	77.69
1154	442	160.00	552.00	0.00	89.32	11.08	78.24
1158	442	160.00	556.00	0.00	89.95	11.16	78.79
1162	442	160.00	560.00	0.00	90.59	11.24	79.35
1166	442	160.00	564.00	0.00	91.22	11.32	79.90
1170	442	160.00	568.00	0.00	91.85	11.40	80.45
1174	442	160.00	572.00	0.00	92.48	11.48	81.00
1178	442	160.00	576.00	0.00	93.11	11.56	81.55
1182	442	160.00	580.00	0.00	93.75	11.64	82.11
1186	442	160.00	584.00	0.00	94.38	11.72	82.66
1190	442	160.00	588.00	0.00	95.01	11.80	83.21
1194	442	160.00	592.00	0.00	95.64	11.88	83.76
1198	442	160.00	596.00	0.00	96.27	11.96	84.31
1202	442	160.00	600.00	0.00	96.91	12.04	84.87
1206	442	160.00	604.00	0.00	97.54	12.12	85.42
1210	442	160.00	608.00	0.00	98.17	12.20	85.97
1214	442	160.00	612.00	0.00	98.80	12.28	86.52

Monthly table

Table letter J

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the PT 1f	Employer's contributions ▼
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1218	442	160.00	616.00	0.00	99.43	12.36	87.07
1222	442	160.00	620.00	0.00	100.07	12.44	87.63
1226	442	160.00	624.00	0.00	100.70	12.52	88.18
1230	442	160.00	628.00	0.00	101.33	12.60	88.73
1234	442	160.00	632.00	0.00	101.96	12.68	89.28
1238	442	160.00	636.00	0.00	102.59	12.76	89.83
1242	442	160.00	640.00	0.00	103.23	12.84	90.39
1246	442	160.00	644.00	0.00	103.86	12.92	90.94
1250	442	160.00	648.00	0.00	104.49	13.00	91.49
1254	442	160.00	652.00	0.00	105.12	13.08	92.04
1258	442	160.00	656.00	0.00	105.75	13.16	92.59
1262	442	160.00	660.00	0.00	106.39	13.24	93.15
1266	442	160.00	664.00	0.00	107.02	13.32	93.70
1270	442	160.00	668.00	0.00	107.65	13.40	94.25
1274	442	160.00	672.00	0.00	108.28	13.48	94.80
1278	442	160.00	676.00	0.00	108.91	13.56	95.35
1282	442	160.00	680.00	0.00	109.55	13.64	95.91
1286	442	160.00	684.00	0.00	110.18	13.72	96.46
1290	442	160.00	688.00	0.00	110.81	13.80	97.01
1294	442	160.00	692.00	0.00	111.44	13.88	97.56
1298	442	160.00	696.00	0.00	112.07	13.96	98.11
1302	442	160.00	700.00	0.00	112.71	14.04	98.67
1306	442	160.00	704.00	0.00	113.34	14.12	99.22
1310	442	160.00	708.00	0.00	113.97	14.20	99.77
1314	442	160.00	712.00	0.00	114.60	14.28	100.32
1318	442	160.00	716.00	0.00	115.23	14.36	100.87
1322	442	160.00	720.00	0.00	115.87	14.44	101.43

If your employee earns more than £1322 a month, tell your HM Revenue & Customs office.

