



**HM Revenue  
& Customs**

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

**National Insurance Contributions Tables**

Use from  
6 April 2011 to 5 April 2012 inclusive

CA40

# Help and guidance

Help and guidance is available from the following sources.

## The Internet

Go to [www.businesslink.gov.uk/payee](http://www.businesslink.gov.uk/payee)

### Online services

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

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

- email [helpdesk@ir-efiles.gov.uk](mailto: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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.hmrc.gov.uk/charter)

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## **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.

# Save money - avoid errors

## Do it online

Almost all employers are required to file their Employer Annual Return (P35 and P14s) online. Employer Annual Returns must be filed no later than 19 May each tax year. There are very few exceptions. For further information about exceptions:

- go to [www.businesslink.gov.uk/payepaperfiling](http://www.businesslink.gov.uk/payepaperfiling), or
- see the Employer helpbook E10(2011) *Finishing the tax year to 5 April 2011* which is available on the Basic PAYE Tools (formerly the Employer CD-ROM) or from the Employer Orderline.

For more information about online filing go to [www.businesslink.gov.uk/usingpayeonline](http://www.businesslink.gov.uk/usingpayeonline)

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

- Have you used the correct form P11?
- The form P11 must show 'Year to April 2012' in the left-hand corner
- Have you used the correct National Insurance tables or percentage rates – are they for the current year?
- Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F.
- Have you any employees nearing State Pension age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate.

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

- When completing your P14
  - P14 must show '2011-12' in the right-hand corner.
  - check you have your employee's full name, National Insurance number and, where known, address and date of birth
  - check you have entered the correct category of contribution (this is usually either A, B, C, D, E, F, G, J, L or S)
  - check that your addition is correct before entering the contribution amounts (both sides of P11 added up and carried forward).
- Is the information from every P14 summarised on your P35?
- Do you operate a company pension scheme that is contracted-out of the State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35.
- Reminder – if the contribution category is F, G, S, mariners' equivalent or Stakeholder Pension, don't forget to enter the relevant Scheme Contracted-out Number on the P14.

## What to do if your employee's circumstances change

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

## Software

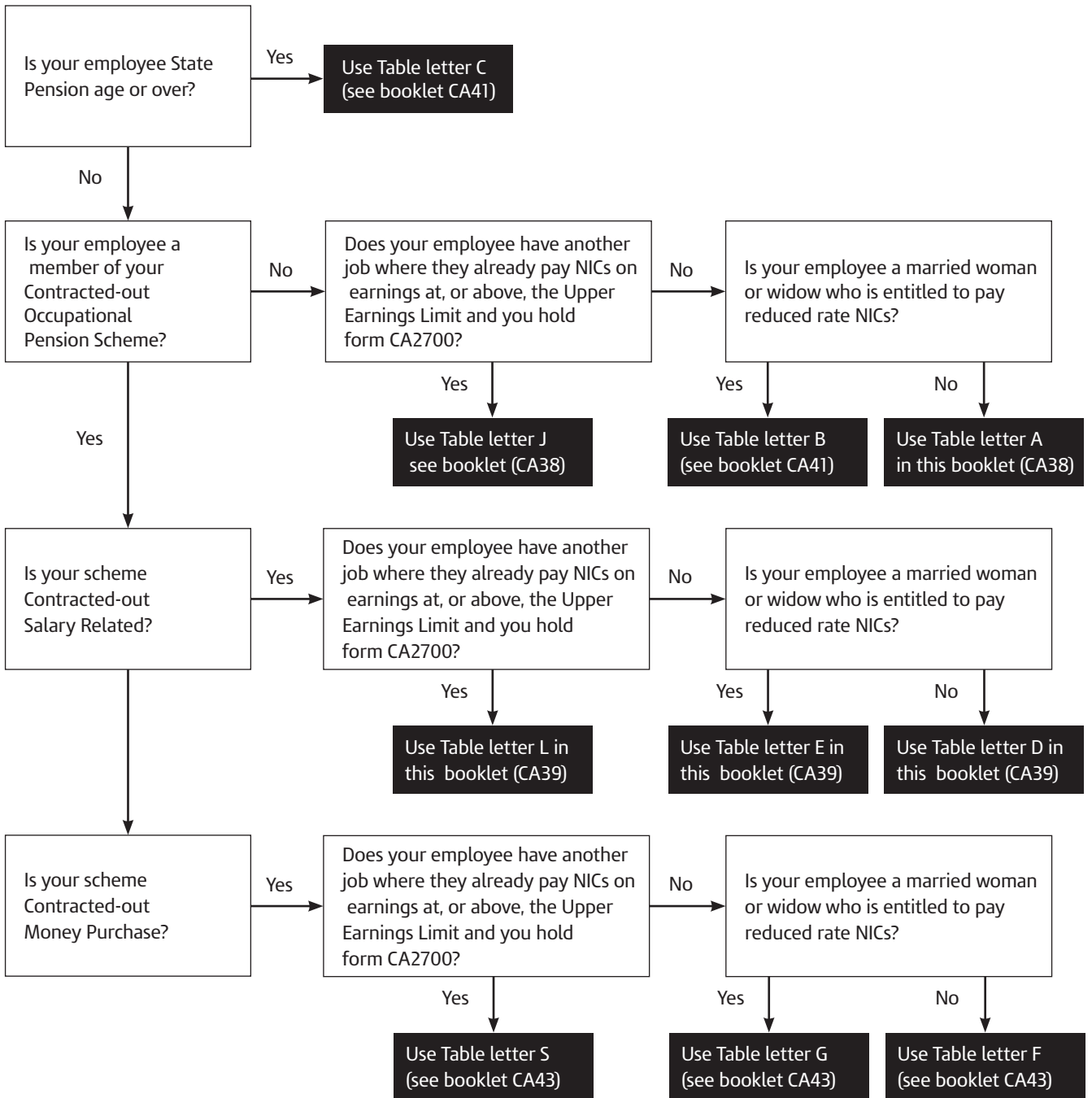
Has your software been upgraded for 2011-12?

# Which National Insurance tables to use

**You must use the correct tables when working out the NICs due on your employee's earnings.**

Check you are using the tables for 2011–12.

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



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

## Important – please note

NICs tables are renewed every tax year. These can be requested from the Employer Orderline.

Check you are using the tables for 2011–12. You must use the correct tables when working out the NICs due on your employee's earnings.

## Layout of these tables

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

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

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

The last earnings figure in each table is the UEL (£817 weekly or £3,540 monthly). This is because employee's contributions are due only at a rate of 2% on earnings above the UEL. The employer pays contributions at the rate of 13.8% on earnings above the Upper Earnings Limit (UEL).

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. Therefore, you may pay slightly more or less than if you used the exact percentage method to work out the NICs due.

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

Where the employee's total earnings exceed the UEL, see page 64.

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

# Using these tables to work out National Insurance contributions (NICs)

## Introduction

Only use these tables if you are:

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

If you are responsible for paying your own contributions, please see the Employer Helpbooks for details about recording and paying NICs.

## Are you using the correct tables?

Only use these tables between 6 April 2011 and 5 April 2012 (the 2011–12 tax year).

## Which table to use

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

- weekly pay intervals, and
- monthly pay intervals.

### Table letter A

Use this table if you:

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

### Table letter B

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

To use this table you must have a valid:

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

## How to use these tables

- Decide which table, A or B and weekly or monthly, is the right table.
- Look up the gross pay in the left-hand column of the table. If your total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If your total earnings exceed the UEL, see page 64.
- Record the figures in each column of the table onto form P11 *Deductions Working Sheet*.

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

- Divide your pay into equal weekly or monthly amounts to get an average weekly or monthly amount.
- Find the amount of NICs due for the average weekly or monthly amount.
- Multiply the amount of NICs by the number of weeks or months that the earnings are paid for.
- Record the multiplied amounts on form P11 *Deductions Working Sheet*.

## If you are unhappy with our service

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

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

If you use this table:

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 64.

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

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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 P11 and P14					
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
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

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
137	102	35.00	0.00	0.00	0.00	0.00
138	102	36.00	0.00	0.00	0.00	0.00
139	102	37.00	0.00	0.00	0.00	0.00
140	102	37.00	1.00	0.00	0.18	0.18
141	102	37.00	2.00	0.00	0.30	0.30
142	102	37.00	3.00	0.00	0.42	0.42
143	102	37.00	4.00	0.00	0.54	0.54
144	102	37.00	5.00	0.00	0.66	0.66
145	102	37.00	6.00	0.00	0.78	0.78
146	102	37.00	7.00	0.00	0.90	0.90
147	102	37.00	8.00	0.00	1.02	1.02
148	102	37.00	9.00	0.00	1.14	1.14
149	102	37.00	10.00	0.00	1.26	1.26
150	102	37.00	11.00	0.00	1.38	1.38
151	102	37.00	12.00	0.00	1.50	1.50
152	102	37.00	13.00	0.00	1.62	1.62
153	102	37.00	14.00	0.00	1.74	1.74
154	102	37.00	15.00	0.00	1.86	1.86
155	102	37.00	16.00	0.00	1.98	1.98
156	102	37.00	17.00	0.00	2.10	2.10
157	102	37.00	18.00	0.00	2.22	2.22
158	102	37.00	19.00	0.00	2.34	2.34
159	102	37.00	20.00	0.00	2.46	2.46
160	102	37.00	21.00	0.00	2.58	2.58
161	102	37.00	22.00	0.00	2.70	2.70
162	102	37.00	23.00	0.00	2.82	2.82
163	102	37.00	24.00	0.00	2.94	2.94
164	102	37.00	25.00	0.00	3.06	3.06
165	102	37.00	26.00	0.00	3.18	3.18
166	102	37.00	27.00	0.00	3.30	3.30
167	102	37.00	28.00	0.00	3.42	3.42
168	102	37.00	29.00	0.00	3.54	3.54
169	102	37.00	30.00	0.00	3.66	3.66
170	102	37.00	31.00	0.00	3.78	3.78
171	102	37.00	32.00	0.00	3.90	3.90
172	102	37.00	33.00	0.00	4.02	4.02
173	102	37.00	34.00	0.00	4.14	4.14
174	102	37.00	35.00	0.00	4.26	4.26
175	102	37.00	36.00	0.00	4.38	4.38
176	102	37.00	37.00	0.00	4.50	4.50
177	102	37.00	38.00	0.00	4.62	4.62
178	102	37.00	39.00	0.00	4.74	4.74
179	102	37.00	40.00	0.00	4.86	4.86
180	102	37.00	41.00	0.00	4.98	4.98
181	102	37.00	42.00	0.00	5.10	5.10
182	102	37.00	43.00	0.00	5.22	5.22
183	102	37.00	44.00	0.00	5.34	5.34
184	102	37.00	45.00	0.00	5.46	5.46
185	102	37.00	46.00	0.00	5.58	5.58
186	102	37.00	47.00	0.00	5.70	5.70
187	102	37.00	48.00	0.00	5.82	5.82
188	102	37.00	49.00	0.00	5.94	5.94
189	102	37.00	50.00	0.00	6.06	6.06
190	102	37.00	51.00	0.00	6.18	6.18
191	102	37.00	52.00	0.00	6.30	6.30

**Table letter A**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
192	102	37.00	53.00	0.00	6.42	6.42
193	102	37.00	54.00	0.00	6.54	6.54
194	102	37.00	55.00	0.00	6.66	6.66
195	102	37.00	56.00	0.00	6.78	6.78
196	102	37.00	57.00	0.00	6.90	6.90
197	102	37.00	58.00	0.00	7.02	7.02
198	102	37.00	59.00	0.00	7.14	7.14
199	102	37.00	60.00	0.00	7.26	7.26
200	102	37.00	61.00	0.00	7.38	7.38
201	102	37.00	62.00	0.00	7.50	7.50
202	102	37.00	63.00	0.00	7.62	7.62
203	102	37.00	64.00	0.00	7.74	7.74
204	102	37.00	65.00	0.00	7.86	7.86
205	102	37.00	66.00	0.00	7.98	7.98
206	102	37.00	67.00	0.00	8.10	8.10
207	102	37.00	68.00	0.00	8.22	8.22
208	102	37.00	69.00	0.00	8.34	8.34
209	102	37.00	70.00	0.00	8.46	8.46
210	102	37.00	71.00	0.00	8.58	8.58
211	102	37.00	72.00	0.00	8.70	8.70
212	102	37.00	73.00	0.00	8.82	8.82
213	102	37.00	74.00	0.00	8.94	8.94
214	102	37.00	75.00	0.00	9.06	9.06
215	102	37.00	76.00	0.00	9.18	9.18
216	102	37.00	77.00	0.00	9.30	9.30
217	102	37.00	78.00	0.00	9.42	9.42
218	102	37.00	79.00	0.00	9.54	9.54
219	102	37.00	80.00	0.00	9.66	9.66
220	102	37.00	81.00	0.00	9.78	9.78
221	102	37.00	82.00	0.00	9.90	9.90
222	102	37.00	83.00	0.00	10.02	10.02
223	102	37.00	84.00	0.00	10.14	10.14
224	102	37.00	85.00	0.00	10.26	10.26
225	102	37.00	86.00	0.00	10.38	10.38
226	102	37.00	87.00	0.00	10.50	10.50
227	102	37.00	88.00	0.00	10.62	10.62
228	102	37.00	89.00	0.00	10.74	10.74
229	102	37.00	90.00	0.00	10.86	10.86
230	102	37.00	91.00	0.00	10.98	10.98
231	102	37.00	92.00	0.00	11.10	11.10
232	102	37.00	93.00	0.00	11.22	11.22
233	102	37.00	94.00	0.00	11.34	11.34
234	102	37.00	95.00	0.00	11.46	11.46
235	102	37.00	96.00	0.00	11.58	11.58
236	102	37.00	97.00	0.00	11.70	11.70
237	102	37.00	98.00	0.00	11.82	11.82
238	102	37.00	99.00	0.00	11.94	11.94
239	102	37.00	100.00	0.00	12.06	12.06
240	102	37.00	101.00	0.00	12.18	12.18
241	102	37.00	102.00	0.00	12.30	12.30
242	102	37.00	103.00	0.00	12.42	12.42
243	102	37.00	104.00	0.00	12.54	12.54
244	102	37.00	105.00	0.00	12.66	12.66
245	102	37.00	106.00	0.00	12.78	12.78
246	102	37.00	107.00	0.00	12.90	12.90

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
247	102	37.00	108.00	0.00	13.02	13.02
248	102	37.00	109.00	0.00	13.14	13.14
249	102	37.00	110.00	0.00	13.26	13.26
250	102	37.00	111.00	0.00	13.38	13.38
251	102	37.00	112.00	0.00	13.50	13.50
252	102	37.00	113.00	0.00	13.62	13.62
253	102	37.00	114.00	0.00	13.74	13.74
254	102	37.00	115.00	0.00	13.86	13.86
255	102	37.00	116.00	0.00	13.98	13.98
256	102	37.00	117.00	0.00	14.10	14.10
257	102	37.00	118.00	0.00	14.22	14.22
258	102	37.00	119.00	0.00	14.34	14.34
259	102	37.00	120.00	0.00	14.46	14.46
260	102	37.00	121.00	0.00	14.58	14.58
261	102	37.00	122.00	0.00	14.70	14.70
262	102	37.00	123.00	0.00	14.82	14.82
263	102	37.00	124.00	0.00	14.94	14.94
264	102	37.00	125.00	0.00	15.06	15.06
265	102	37.00	126.00	0.00	15.18	15.18
266	102	37.00	127.00	0.00	15.30	15.30
267	102	37.00	128.00	0.00	15.42	15.42
268	102	37.00	129.00	0.00	15.54	15.54
269	102	37.00	130.00	0.00	15.66	15.66
270	102	37.00	131.00	0.00	15.78	15.78
271	102	37.00	132.00	0.00	15.90	15.90
272	102	37.00	133.00	0.00	16.02	16.02
273	102	37.00	134.00	0.00	16.14	16.14
274	102	37.00	135.00	0.00	16.26	16.26
275	102	37.00	136.00	0.00	16.38	16.38
276	102	37.00	137.00	0.00	16.50	16.50
277	102	37.00	138.00	0.00	16.62	16.62
278	102	37.00	139.00	0.00	16.74	16.74
279	102	37.00	140.00	0.00	16.86	16.86
280	102	37.00	141.00	0.00	16.98	16.98
281	102	37.00	142.00	0.00	17.10	17.10
282	102	37.00	143.00	0.00	17.22	17.22
283	102	37.00	144.00	0.00	17.34	17.34
284	102	37.00	145.00	0.00	17.46	17.46
285	102	37.00	146.00	0.00	17.58	17.58
286	102	37.00	147.00	0.00	17.70	17.70
287	102	37.00	148.00	0.00	17.82	17.82
288	102	37.00	149.00	0.00	17.94	17.94
289	102	37.00	150.00	0.00	18.06	18.06
290	102	37.00	151.00	0.00	18.18	18.18
291	102	37.00	152.00	0.00	18.30	18.30
292	102	37.00	153.00	0.00	18.42	18.42
293	102	37.00	154.00	0.00	18.54	18.54
294	102	37.00	155.00	0.00	18.66	18.66
295	102	37.00	156.00	0.00	18.78	18.78
296	102	37.00	157.00	0.00	18.90	18.90
297	102	37.00	158.00	0.00	19.02	19.02
298	102	37.00	159.00	0.00	19.14	19.14
299	102	37.00	160.00	0.00	19.26	19.26
300	102	37.00	161.00	0.00	19.38	19.38
301	102	37.00	162.00	0.00	19.50	19.50

**Table letter A**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
302	102	37.00	163.00	0.00	19.62	19.62
303	102	37.00	164.00	0.00	19.74	19.74
304	102	37.00	165.00	0.00	19.86	19.86
305	102	37.00	166.00	0.00	19.98	19.98
306	102	37.00	167.00	0.00	20.10	20.10
307	102	37.00	168.00	0.00	20.22	20.22
308	102	37.00	169.00	0.00	20.34	20.34
309	102	37.00	170.00	0.00	20.46	20.46
310	102	37.00	171.00	0.00	20.58	20.58
311	102	37.00	172.00	0.00	20.70	20.70
312	102	37.00	173.00	0.00	20.82	20.82
313	102	37.00	174.00	0.00	20.94	20.94
314	102	37.00	175.00	0.00	21.06	21.06
315	102	37.00	176.00	0.00	21.18	21.18
316	102	37.00	177.00	0.00	21.30	21.30
317	102	37.00	178.00	0.00	21.42	21.42
318	102	37.00	179.00	0.00	21.54	21.54
319	102	37.00	180.00	0.00	21.66	21.66
320	102	37.00	181.00	0.00	21.78	21.78
321	102	37.00	182.00	0.00	21.90	21.90
322	102	37.00	183.00	0.00	22.02	22.02
323	102	37.00	184.00	0.00	22.14	22.14
324	102	37.00	185.00	0.00	22.26	22.26
325	102	37.00	186.00	0.00	22.38	22.38
326	102	37.00	187.00	0.00	22.50	22.50
327	102	37.00	188.00	0.00	22.62	22.62
328	102	37.00	189.00	0.00	22.74	22.74
329	102	37.00	190.00	0.00	22.86	22.86
330	102	37.00	191.00	0.00	22.98	22.98
331	102	37.00	192.00	0.00	23.10	23.10
332	102	37.00	193.00	0.00	23.22	23.22
333	102	37.00	194.00	0.00	23.34	23.34
334	102	37.00	195.00	0.00	23.46	23.46
335	102	37.00	196.00	0.00	23.58	23.58
336	102	37.00	197.00	0.00	23.70	23.70
337	102	37.00	198.00	0.00	23.82	23.82
338	102	37.00	199.00	0.00	23.94	23.94
339	102	37.00	200.00	0.00	24.06	24.06
340	102	37.00	201.00	0.00	24.18	24.18
341	102	37.00	202.00	0.00	24.30	24.30
342	102	37.00	203.00	0.00	24.42	24.42
343	102	37.00	204.00	0.00	24.54	24.54
344	102	37.00	205.00	0.00	24.66	24.66
345	102	37.00	206.00	0.00	24.78	24.78
346	102	37.00	207.00	0.00	24.90	24.90
347	102	37.00	208.00	0.00	25.02	25.02
348	102	37.00	209.00	0.00	25.14	25.14
349	102	37.00	210.00	0.00	25.26	25.26
350	102	37.00	211.00	0.00	25.38	25.38
351	102	37.00	212.00	0.00	25.50	25.50
352	102	37.00	213.00	0.00	25.62	25.62
353	102	37.00	214.00	0.00	25.74	25.74
354	102	37.00	215.00	0.00	25.86	25.86
355	102	37.00	216.00	0.00	25.98	25.98
356	102	37.00	217.00	0.00	26.10	26.10

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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
357	102	37.00	218.00	0.00	26.22	26.22
358	102	37.00	219.00	0.00	26.34	26.34
359	102	37.00	220.00	0.00	26.46	26.46
360	102	37.00	221.00	0.00	26.58	26.58
361	102	37.00	222.00	0.00	26.70	26.70
362	102	37.00	223.00	0.00	26.82	26.82
363	102	37.00	224.00	0.00	26.94	26.94
364	102	37.00	225.00	0.00	27.06	27.06
365	102	37.00	226.00	0.00	27.18	27.18
366	102	37.00	227.00	0.00	27.30	27.30
367	102	37.00	228.00	0.00	27.42	27.42
368	102	37.00	229.00	0.00	27.54	27.54
369	102	37.00	230.00	0.00	27.66	27.66
370	102	37.00	231.00	0.00	27.78	27.78
371	102	37.00	232.00	0.00	27.90	27.90
372	102	37.00	233.00	0.00	28.02	28.02
373	102	37.00	234.00	0.00	28.14	28.14
374	102	37.00	235.00	0.00	28.26	28.26
375	102	37.00	236.00	0.00	28.38	28.38
376	102	37.00	237.00	0.00	28.50	28.50
377	102	37.00	238.00	0.00	28.62	28.62
378	102	37.00	239.00	0.00	28.74	28.74
379	102	37.00	240.00	0.00	28.86	28.86
380	102	37.00	241.00	0.00	28.98	28.98
381	102	37.00	242.00	0.00	29.10	29.10
382	102	37.00	243.00	0.00	29.22	29.22
383	102	37.00	244.00	0.00	29.34	29.34
384	102	37.00	245.00	0.00	29.46	29.46
385	102	37.00	246.00	0.00	29.58	29.58
386	102	37.00	247.00	0.00	29.70	29.70
387	102	37.00	248.00	0.00	29.82	29.82
388	102	37.00	249.00	0.00	29.94	29.94
389	102	37.00	250.00	0.00	30.06	30.06
390	102	37.00	251.00	0.00	30.18	30.18
391	102	37.00	252.00	0.00	30.30	30.30
392	102	37.00	253.00	0.00	30.42	30.42
393	102	37.00	254.00	0.00	30.54	30.54
394	102	37.00	255.00	0.00	30.66	30.66
395	102	37.00	256.00	0.00	30.78	30.78
396	102	37.00	257.00	0.00	30.90	30.90
397	102	37.00	258.00	0.00	31.02	31.02
398	102	37.00	259.00	0.00	31.14	31.14
399	102	37.00	260.00	0.00	31.26	31.26
400	102	37.00	261.00	0.00	31.38	31.38
401	102	37.00	262.00	0.00	31.50	31.50
402	102	37.00	263.00	0.00	31.62	31.62
403	102	37.00	264.00	0.00	31.74	31.74
404	102	37.00	265.00	0.00	31.86	31.86
405	102	37.00	266.00	0.00	31.98	31.98
406	102	37.00	267.00	0.00	32.10	32.10
407	102	37.00	268.00	0.00	32.22	32.22
408	102	37.00	269.00	0.00	32.34	32.34
409	102	37.00	270.00	0.00	32.46	32.46
410	102	37.00	271.00	0.00	32.58	32.58
411	102	37.00	272.00	0.00	32.70	32.70

**Table letter A**

**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
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
412	102	37.00	273.00	0.00	32.82	32.82
413	102	37.00	274.00	0.00	32.94	32.94
414	102	37.00	275.00	0.00	33.06	33.06
415	102	37.00	276.00	0.00	33.18	33.18
416	102	37.00	277.00	0.00	33.30	33.30
417	102	37.00	278.00	0.00	33.42	33.42
418	102	37.00	279.00	0.00	33.54	33.54
419	102	37.00	280.00	0.00	33.66	33.66
420	102	37.00	281.00	0.00	33.78	33.78
421	102	37.00	282.00	0.00	33.90	33.90
422	102	37.00	283.00	0.00	34.02	34.02
423	102	37.00	284.00	0.00	34.14	34.14
424	102	37.00	285.00	0.00	34.26	34.26
425	102	37.00	286.00	0.00	34.38	34.38
426	102	37.00	287.00	0.00	34.50	34.50
427	102	37.00	288.00	0.00	34.62	34.62
428	102	37.00	289.00	0.00	34.74	34.74
429	102	37.00	290.00	0.00	34.86	34.86
430	102	37.00	291.00	0.00	34.98	34.98
431	102	37.00	292.00	0.00	35.10	35.10
432	102	37.00	293.00	0.00	35.22	35.22
433	102	37.00	294.00	0.00	35.34	35.34
434	102	37.00	295.00	0.00	35.46	35.46
435	102	37.00	296.00	0.00	35.58	35.58
436	102	37.00	297.00	0.00	35.70	35.70
437	102	37.00	298.00	0.00	35.82	35.82
438	102	37.00	299.00	0.00	35.94	35.94
439	102	37.00	300.00	0.00	36.06	36.06
440	102	37.00	301.00	0.00	36.18	36.18
441	102	37.00	302.00	0.00	36.30	36.30
442	102	37.00	303.00	0.00	36.42	36.42
443	102	37.00	304.00	0.00	36.54	36.54
444	102	37.00	305.00	0.00	36.66	36.66
445	102	37.00	306.00	0.00	36.78	36.78
446	102	37.00	307.00	0.00	36.90	36.90
447	102	37.00	308.00	0.00	37.02	37.02
448	102	37.00	309.00	0.00	37.14	37.14
449	102	37.00	310.00	0.00	37.26	37.26
450	102	37.00	311.00	0.00	37.38	37.38
451	102	37.00	312.00	0.00	37.50	37.50
452	102	37.00	313.00	0.00	37.62	37.62
453	102	37.00	314.00	0.00	37.74	37.74
454	102	37.00	315.00	0.00	37.86	37.86
455	102	37.00	316.00	0.00	37.98	37.98
456	102	37.00	317.00	0.00	38.10	38.10
457	102	37.00	318.00	0.00	38.22	38.22
458	102	37.00	319.00	0.00	38.34	38.34
459	102	37.00	320.00	0.00	38.46	38.46
460	102	37.00	321.00	0.00	38.58	38.58
461	102	37.00	322.00	0.00	38.70	38.70
462	102	37.00	323.00	0.00	38.82	38.82
463	102	37.00	324.00	0.00	38.94	38.94
464	102	37.00	325.00	0.00	39.06	39.06
465	102	37.00	326.00	0.00	39.18	39.18
466	102	37.00	327.00	0.00	39.30	39.30

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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
467	102	37.00	328.00	0.00	39.42	39.42
468	102	37.00	329.00	0.00	39.54	39.54
469	102	37.00	330.00	0.00	39.66	39.66
470	102	37.00	331.00	0.00	39.78	39.78
471	102	37.00	332.00	0.00	39.90	39.90
472	102	37.00	333.00	0.00	40.02	40.02
473	102	37.00	334.00	0.00	40.14	40.14
474	102	37.00	335.00	0.00	40.26	40.26
475	102	37.00	336.00	0.00	40.38	40.38
476	102	37.00	337.00	0.00	40.50	40.50
477	102	37.00	338.00	0.00	40.62	40.62
478	102	37.00	339.00	0.00	40.74	40.74
479	102	37.00	340.00	0.00	40.86	40.86
480	102	37.00	341.00	0.00	40.98	40.98
481	102	37.00	342.00	0.00	41.10	41.10
482	102	37.00	343.00	0.00	41.22	41.22
483	102	37.00	344.00	0.00	41.34	41.34
484	102	37.00	345.00	0.00	41.46	41.46
485	102	37.00	346.00	0.00	41.58	41.58
486	102	37.00	347.00	0.00	41.70	41.70
487	102	37.00	348.00	0.00	41.82	41.82
488	102	37.00	349.00	0.00	41.94	41.94
489	102	37.00	350.00	0.00	42.06	42.06
490	102	37.00	351.00	0.00	42.18	42.18
491	102	37.00	352.00	0.00	42.30	42.30
492	102	37.00	353.00	0.00	42.42	42.42
493	102	37.00	354.00	0.00	42.54	42.54
494	102	37.00	355.00	0.00	42.66	42.66
495	102	37.00	356.00	0.00	42.78	42.78
496	102	37.00	357.00	0.00	42.90	42.90
497	102	37.00	358.00	0.00	43.02	43.02
498	102	37.00	359.00	0.00	43.14	43.14
499	102	37.00	360.00	0.00	43.26	43.26
500	102	37.00	361.00	0.00	43.38	43.38
501	102	37.00	362.00	0.00	43.50	43.50
502	102	37.00	363.00	0.00	43.62	43.62
503	102	37.00	364.00	0.00	43.74	43.74
504	102	37.00	365.00	0.00	43.86	43.86
505	102	37.00	366.00	0.00	43.98	43.98
506	102	37.00	367.00	0.00	44.10	44.10
507	102	37.00	368.00	0.00	44.22	44.22
508	102	37.00	369.00	0.00	44.34	44.34
509	102	37.00	370.00	0.00	44.46	44.46
510	102	37.00	371.00	0.00	44.58	44.58
511	102	37.00	372.00	0.00	44.70	44.70
512	102	37.00	373.00	0.00	44.82	44.82
513	102	37.00	374.00	0.00	44.94	44.94
514	102	37.00	375.00	0.00	45.06	45.06
515	102	37.00	376.00	0.00	45.18	45.18
516	102	37.00	377.00	0.00	45.30	45.30
517	102	37.00	378.00	0.00	45.42	45.42
518	102	37.00	379.00	0.00	45.54	45.54
519	102	37.00	380.00	0.00	45.66	45.66
520	102	37.00	381.00	0.00	45.78	45.78
521	102	37.00	382.00	0.00	45.90	45.90

**Table letter A**

**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
1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p
522	102	37.00	383.00	0.00	46.02	46.02
523	102	37.00	384.00	0.00	46.14	46.14
524	102	37.00	385.00	0.00	46.26	46.26
525	102	37.00	386.00	0.00	46.38	46.38
526	102	37.00	387.00	0.00	46.50	46.50
527	102	37.00	388.00	0.00	46.62	46.62
528	102	37.00	389.00	0.00	46.74	46.74
529	102	37.00	390.00	0.00	46.86	46.86
530	102	37.00	391.00	0.00	46.98	46.98
531	102	37.00	392.00	0.00	47.10	47.10
532	102	37.00	393.00	0.00	47.22	47.22
533	102	37.00	394.00	0.00	47.34	47.34
534	102	37.00	395.00	0.00	47.46	47.46
535	102	37.00	396.00	0.00	47.58	47.58
536	102	37.00	397.00	0.00	47.70	47.70
537	102	37.00	398.00	0.00	47.82	47.82
538	102	37.00	399.00	0.00	47.94	47.94
539	102	37.00	400.00	0.00	48.06	48.06
540	102	37.00	401.00	0.00	48.18	48.18
541	102	37.00	402.00	0.00	48.30	48.30
542	102	37.00	403.00	0.00	48.42	48.42
543	102	37.00	404.00	0.00	48.54	48.54
544	102	37.00	405.00	0.00	48.66	48.66
545	102	37.00	406.00	0.00	48.78	48.78
546	102	37.00	407.00	0.00	48.90	48.90
547	102	37.00	408.00	0.00	49.02	49.02
548	102	37.00	409.00	0.00	49.14	49.14
549	102	37.00	410.00	0.00	49.26	49.26
550	102	37.00	411.00	0.00	49.38	49.38
551	102	37.00	412.00	0.00	49.50	49.50
552	102	37.00	413.00	0.00	49.62	49.62
553	102	37.00	414.00	0.00	49.74	49.74
554	102	37.00	415.00	0.00	49.86	49.86
555	102	37.00	416.00	0.00	49.98	49.98
556	102	37.00	417.00	0.00	50.10	50.10
557	102	37.00	418.00	0.00	50.22	50.22
558	102	37.00	419.00	0.00	50.34	50.34
559	102	37.00	420.00	0.00	50.46	50.46
560	102	37.00	421.00	0.00	50.58	50.58
561	102	37.00	422.00	0.00	50.70	50.70
562	102	37.00	423.00	0.00	50.82	50.82
563	102	37.00	424.00	0.00	50.94	50.94
564	102	37.00	425.00	0.00	51.06	51.06
565	102	37.00	426.00	0.00	51.18	51.18
566	102	37.00	427.00	0.00	51.30	51.30
567	102	37.00	428.00	0.00	51.42	51.42
568	102	37.00	429.00	0.00	51.54	51.54
569	102	37.00	430.00	0.00	51.66	51.66
570	102	37.00	431.00	0.00	51.78	51.78
571	102	37.00	432.00	0.00	51.90	51.90
572	102	37.00	433.00	0.00	52.02	52.02
573	102	37.00	434.00	0.00	52.14	52.14
574	102	37.00	435.00	0.00	52.26	52.26
575	102	37.00	436.00	0.00	52.38	52.38
576	102	37.00	437.00	0.00	52.50	52.50

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
577	102	37.00	438.00	0.00	52.62	52.62
578	102	37.00	439.00	0.00	52.74	52.74
579	102	37.00	440.00	0.00	52.86	52.86
580	102	37.00	441.00	0.00	52.98	52.98
581	102	37.00	442.00	0.00	53.10	53.10
582	102	37.00	443.00	0.00	53.22	53.22
583	102	37.00	444.00	0.00	53.34	53.34
584	102	37.00	445.00	0.00	53.46	53.46
585	102	37.00	446.00	0.00	53.58	53.58
586	102	37.00	447.00	0.00	53.70	53.70
587	102	37.00	448.00	0.00	53.82	53.82
588	102	37.00	449.00	0.00	53.94	53.94
589	102	37.00	450.00	0.00	54.06	54.06
590	102	37.00	451.00	0.00	54.18	54.18
591	102	37.00	452.00	0.00	54.30	54.30
592	102	37.00	453.00	0.00	54.42	54.42
593	102	37.00	454.00	0.00	54.54	54.54
594	102	37.00	455.00	0.00	54.66	54.66
595	102	37.00	456.00	0.00	54.78	54.78
596	102	37.00	457.00	0.00	54.90	54.90
597	102	37.00	458.00	0.00	55.02	55.02
598	102	37.00	459.00	0.00	55.14	55.14
599	102	37.00	460.00	0.00	55.26	55.26
600	102	37.00	461.00	0.00	55.38	55.38
601	102	37.00	462.00	0.00	55.50	55.50
602	102	37.00	463.00	0.00	55.62	55.62
603	102	37.00	464.00	0.00	55.74	55.74
604	102	37.00	465.00	0.00	55.86	55.86
605	102	37.00	466.00	0.00	55.98	55.98
606	102	37.00	467.00	0.00	56.10	56.10
607	102	37.00	468.00	0.00	56.22	56.22
608	102	37.00	469.00	0.00	56.34	56.34
609	102	37.00	470.00	0.00	56.46	56.46
610	102	37.00	471.00	0.00	56.58	56.58
611	102	37.00	472.00	0.00	56.70	56.70
612	102	37.00	473.00	0.00	56.82	56.82
613	102	37.00	474.00	0.00	56.94	56.94
614	102	37.00	475.00	0.00	57.06	57.06
615	102	37.00	476.00	0.00	57.18	57.18
616	102	37.00	477.00	0.00	57.30	57.30
617	102	37.00	478.00	0.00	57.42	57.42
618	102	37.00	479.00	0.00	57.54	57.54
619	102	37.00	480.00	0.00	57.66	57.66
620	102	37.00	481.00	0.00	57.78	57.78
621	102	37.00	482.00	0.00	57.90	57.90
622	102	37.00	483.00	0.00	58.02	58.02
623	102	37.00	484.00	0.00	58.14	58.14
624	102	37.00	485.00	0.00	58.26	58.26
625	102	37.00	486.00	0.00	58.38	58.38
626	102	37.00	487.00	0.00	58.50	58.50
627	102	37.00	488.00	0.00	58.62	58.62
628	102	37.00	489.00	0.00	58.74	58.74
629	102	37.00	490.00	0.00	58.86	58.86
630	102	37.00	491.00	0.00	58.98	58.98
631	102	37.00	492.00	0.00	59.10	59.10

**Table letter A**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
632	102	37.00	493.00	0.00	59.22	59.22
633	102	37.00	494.00	0.00	59.34	59.34
634	102	37.00	495.00	0.00	59.46	59.46
635	102	37.00	496.00	0.00	59.58	59.58
636	102	37.00	497.00	0.00	59.70	59.70
637	102	37.00	498.00	0.00	59.82	59.82
638	102	37.00	499.00	0.00	59.94	59.94
639	102	37.00	500.00	0.00	60.06	60.06
640	102	37.00	501.00	0.00	60.18	60.18
641	102	37.00	502.00	0.00	60.30	60.30
642	102	37.00	503.00	0.00	60.42	60.42
643	102	37.00	504.00	0.00	60.54	60.54
644	102	37.00	505.00	0.00	60.66	60.66
645	102	37.00	506.00	0.00	60.78	60.78
646	102	37.00	507.00	0.00	60.90	60.90
647	102	37.00	508.00	0.00	61.02	61.02
648	102	37.00	509.00	0.00	61.14	61.14
649	102	37.00	510.00	0.00	61.26	61.26
650	102	37.00	511.00	0.00	61.38	61.38
651	102	37.00	512.00	0.00	61.50	61.50
652	102	37.00	513.00	0.00	61.62	61.62
653	102	37.00	514.00	0.00	61.74	61.74
654	102	37.00	515.00	0.00	61.86	61.86
655	102	37.00	516.00	0.00	61.98	61.98
656	102	37.00	517.00	0.00	62.10	62.10
657	102	37.00	518.00	0.00	62.22	62.22
658	102	37.00	519.00	0.00	62.34	62.34
659	102	37.00	520.00	0.00	62.46	62.46
660	102	37.00	521.00	0.00	62.58	62.58
661	102	37.00	522.00	0.00	62.70	62.70
662	102	37.00	523.00	0.00	62.82	62.82
663	102	37.00	524.00	0.00	62.94	62.94
664	102	37.00	525.00	0.00	63.06	63.06
665	102	37.00	526.00	0.00	63.18	63.18
666	102	37.00	527.00	0.00	63.30	63.30
667	102	37.00	528.00	0.00	63.42	63.42
668	102	37.00	529.00	0.00	63.54	63.54
669	102	37.00	530.00	0.00	63.66	63.66
670	102	37.00	531.00	0.00	63.78	63.78
671	102	37.00	532.00	0.00	63.90	63.90
672	102	37.00	533.00	0.00	64.02	64.02
673	102	37.00	534.00	0.00	64.14	64.14
674	102	37.00	535.00	0.00	64.26	64.26
675	102	37.00	536.00	0.00	64.38	64.38
676	102	37.00	537.00	0.00	64.50	64.50
677	102	37.00	538.00	0.00	64.62	64.62
678	102	37.00	539.00	0.00	64.74	64.74
679	102	37.00	540.00	0.00	64.86	64.86
680	102	37.00	541.00	0.00	64.98	64.98
681	102	37.00	542.00	0.00	65.10	65.10
682	102	37.00	543.00	0.00	65.22	65.22
683	102	37.00	544.00	0.00	65.34	65.34
684	102	37.00	545.00	0.00	65.46	65.46
685	102	37.00	546.00	0.00	65.58	65.58
686	102	37.00	547.00	0.00	65.70	65.70

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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
687	102	37.00	548.00	0.00	65.82	65.82
688	102	37.00	549.00	0.00	65.94	65.94
689	102	37.00	550.00	0.00	66.06	66.06
690	102	37.00	551.00	0.00	66.18	66.18
691	102	37.00	552.00	0.00	66.30	66.30
692	102	37.00	553.00	0.00	66.42	66.42
693	102	37.00	554.00	0.00	66.54	66.54
694	102	37.00	555.00	0.00	66.66	66.66
695	102	37.00	556.00	0.00	66.78	66.78
696	102	37.00	557.00	0.00	66.90	66.90
697	102	37.00	558.00	0.00	67.02	67.02
698	102	37.00	559.00	0.00	67.14	67.14
699	102	37.00	560.00	0.00	67.26	67.26
700	102	37.00	561.00	0.00	67.38	67.38
701	102	37.00	562.00	0.00	67.50	67.50
702	102	37.00	563.00	0.00	67.62	67.62
703	102	37.00	564.00	0.00	67.74	67.74
704	102	37.00	565.00	0.00	67.86	67.86
705	102	37.00	566.00	0.00	67.98	67.98
706	102	37.00	567.00	0.00	68.10	68.10
707	102	37.00	568.00	0.00	68.22	68.22
708	102	37.00	569.00	0.00	68.34	68.34
709	102	37.00	570.00	0.00	68.46	68.46
710	102	37.00	571.00	0.00	68.58	68.58
711	102	37.00	572.00	0.00	68.70	68.70
712	102	37.00	573.00	0.00	68.82	68.82
713	102	37.00	574.00	0.00	68.94	68.94
714	102	37.00	575.00	0.00	69.06	69.06
715	102	37.00	576.00	0.00	69.18	69.18
716	102	37.00	577.00	0.00	69.30	69.30
717	102	37.00	578.00	0.00	69.42	69.42
718	102	37.00	579.00	0.00	69.54	69.54
719	102	37.00	580.00	0.00	69.66	69.66
720	102	37.00	581.00	0.00	69.78	69.78
721	102	37.00	582.00	0.00	69.90	69.90
722	102	37.00	583.00	0.00	70.02	70.02
723	102	37.00	584.00	0.00	70.14	70.14
724	102	37.00	585.00	0.00	70.26	70.26
725	102	37.00	586.00	0.00	70.38	70.38
726	102	37.00	587.00	0.00	70.50	70.50
727	102	37.00	588.00	0.00	70.62	70.62
728	102	37.00	589.00	0.00	70.74	70.74
729	102	37.00	590.00	0.00	70.86	70.86
730	102	37.00	591.00	0.00	70.98	70.98
731	102	37.00	592.00	0.00	71.10	71.10
732	102	37.00	593.00	0.00	71.22	71.22
733	102	37.00	594.00	0.00	71.34	71.34
734	102	37.00	595.00	0.00	71.46	71.46
735	102	37.00	596.00	0.00	71.58	71.58
736	102	37.00	597.00	0.00	71.70	71.70
737	102	37.00	598.00	0.00	71.82	71.82
738	102	37.00	599.00	0.00	71.94	71.94
739	102	37.00	600.00	0.00	72.06	72.06
740	102	37.00	601.00	0.00	72.18	72.18
741	102	37.00	602.00	0.00	72.30	72.30

**Table letter A**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
742	102	37.00	603.00	0.00	72.42	72.42
743	102	37.00	604.00	0.00	72.54	72.54
744	102	37.00	605.00	0.00	72.66	72.66
745	102	37.00	606.00	0.00	72.78	72.78
746	102	37.00	607.00	0.00	72.90	72.90
747	102	37.00	608.00	0.00	73.02	73.02
748	102	37.00	609.00	0.00	73.14	73.14
749	102	37.00	610.00	0.00	73.26	73.26
750	102	37.00	611.00	0.00	73.38	73.38
751	102	37.00	612.00	0.00	73.50	73.50
752	102	37.00	613.00	0.00	73.62	73.62
753	102	37.00	614.00	0.00	73.74	73.74
754	102	37.00	615.00	0.00	73.86	73.86
755	102	37.00	616.00	0.00	73.98	73.98
756	102	37.00	617.00	0.00	74.10	74.10
757	102	37.00	618.00	0.00	74.22	74.22
758	102	37.00	619.00	0.00	74.34	74.34
759	102	37.00	620.00	0.00	74.46	74.46
760	102	37.00	621.00	0.00	74.58	74.58
761	102	37.00	622.00	0.00	74.70	74.70
762	102	37.00	623.00	0.00	74.82	74.82
763	102	37.00	624.00	0.00	74.94	74.94
764	102	37.00	625.00	0.00	75.06	75.06
765	102	37.00	626.00	0.00	75.18	75.18
766	102	37.00	627.00	0.00	75.30	75.30
767	102	37.00	628.00	0.00	75.42	75.42
768	102	37.00	629.00	0.00	75.54	75.54
769	102	37.00	630.00	0.00	75.66	75.66
770	102	37.00	631.00	0.00	75.72	75.72
771	102	37.00	631.00	1.00	75.90	75.90
772	102	37.00	631.00	2.00	76.02	76.02
773	102	37.00	631.00	3.00	76.14	76.14
774	102	37.00	631.00	4.00	76.26	76.26
775	102	37.00	631.00	5.00	76.38	76.38
776	102	37.00	631.00	6.00	76.50	76.50
777	102	37.00	631.00	7.00	76.62	76.62
778	102	37.00	631.00	8.00	76.74	76.74
779	102	37.00	631.00	9.00	76.86	76.86
780	102	37.00	631.00	10.00	76.98	76.98
781	102	37.00	631.00	11.00	77.10	77.10
782	102	37.00	631.00	12.00	77.22	77.22
783	102	37.00	631.00	13.00	77.34	77.34
784	102	37.00	631.00	14.00	77.46	77.46
785	102	37.00	631.00	15.00	77.58	77.58
786	102	37.00	631.00	16.00	77.70	77.70
787	102	37.00	631.00	17.00	77.82	77.82
788	102	37.00	631.00	18.00	77.94	77.94
789	102	37.00	631.00	19.00	78.06	78.06
790	102	37.00	631.00	20.00	78.18	78.18
791	102	37.00	631.00	21.00	78.30	78.30
792	102	37.00	631.00	22.00	78.42	78.42
793	102	37.00	631.00	23.00	78.54	78.54
794	102	37.00	631.00	24.00	78.66	78.66
795	102	37.00	631.00	25.00	78.78	78.78
796	102	37.00	631.00	26.00	78.90	78.90

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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
797	102	37.00	631.00	27.00	79.02	79.02
798	102	37.00	631.00	28.00	79.14	79.14
799	102	37.00	631.00	29.00	79.26	79.26
800	102	37.00	631.00	30.00	79.38	79.38
801	102	37.00	631.00	31.00	79.50	79.50
802	102	37.00	631.00	32.00	79.62	79.62
803	102	37.00	631.00	33.00	79.74	79.74
804	102	37.00	631.00	34.00	79.86	79.86
805	102	37.00	631.00	35.00	79.98	79.98
806	102	37.00	631.00	36.00	80.10	80.10
807	102	37.00	631.00	37.00	80.22	80.22
808	102	37.00	631.00	38.00	80.34	80.34
809	102	37.00	631.00	39.00	80.46	80.46
810	102	37.00	631.00	40.00	80.58	80.58
811	102	37.00	631.00	41.00	80.70	80.70
812	102	37.00	631.00	42.00	80.82	80.82
813	102	37.00	631.00	43.00	80.94	80.94
814	102	37.00	631.00	44.00	81.06	81.06
815	102	37.00	631.00	45.00	81.18	81.18
816	102	37.00	631.00	46.00	81.30	81.30
817	102	37.00	631.00	47.00	81.36	81.36

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

If you use this table:

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 64.

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

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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 P11 and P14					
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
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

# Monthly table

# Table letter A

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
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	0.00	0.00
594	442	152.00	0.00	0.00	0.00	0.00
598	442	156.00	0.00	0.00	0.00	0.00
602	442	160.00	0.00	0.00	0.00	0.00
606	442	160.00	4.00	0.00	0.72	0.72
610	442	160.00	8.00	0.00	1.20	1.20
614	442	160.00	12.00	0.00	1.68	1.68
618	442	160.00	16.00	0.00	2.16	2.16
622	442	160.00	20.00	0.00	2.64	2.64
626	442	160.00	24.00	0.00	3.12	3.12
630	442	160.00	28.00	0.00	3.60	3.60
634	442	160.00	32.00	0.00	4.08	4.08
638	442	160.00	36.00	0.00	4.56	4.56
642	442	160.00	40.00	0.00	5.04	5.04
646	442	160.00	44.00	0.00	5.52	5.52
650	442	160.00	48.00	0.00	6.00	6.00
654	442	160.00	52.00	0.00	6.48	6.48
658	442	160.00	56.00	0.00	6.96	6.96
662	442	160.00	60.00	0.00	7.44	7.44
666	442	160.00	64.00	0.00	7.92	7.92
670	442	160.00	68.00	0.00	8.40	8.40
674	442	160.00	72.00	0.00	8.88	8.88
678	442	160.00	76.00	0.00	9.36	9.36
682	442	160.00	80.00	0.00	9.84	9.84
686	442	160.00	84.00	0.00	10.32	10.32
690	442	160.00	88.00	0.00	10.80	10.80
694	442	160.00	92.00	0.00	11.28	11.28
698	442	160.00	96.00	0.00	11.76	11.76
702	442	160.00	100.00	0.00	12.24	12.24
706	442	160.00	104.00	0.00	12.72	12.72
710	442	160.00	108.00	0.00	13.20	13.20
714	442	160.00	112.00	0.00	13.68	13.68
718	442	160.00	116.00	0.00	14.16	14.16
722	442	160.00	120.00	0.00	14.64	14.64
726	442	160.00	124.00	0.00	15.12	15.12
730	442	160.00	128.00	0.00	15.60	15.60
734	442	160.00	132.00	0.00	16.08	16.08
738	442	160.00	136.00	0.00	16.56	16.56
742	442	160.00	140.00	0.00	17.04	17.04
746	442	160.00	144.00	0.00	17.52	17.52
750	442	160.00	148.00	0.00	18.00	18.00
754	442	160.00	152.00	0.00	18.48	18.48
758	442	160.00	156.00	0.00	18.96	18.96
762	442	160.00	160.00	0.00	19.44	19.44
766	442	160.00	164.00	0.00	19.92	19.92
770	442	160.00	168.00	0.00	20.40	20.40
774	442	160.00	172.00	0.00	20.88	20.88
778	442	160.00	176.00	0.00	21.36	21.36
782	442	160.00	180.00	0.00	21.84	21.84
786	442	160.00	184.00	0.00	22.32	22.32
790	442	160.00	188.00	0.00	22.80	22.80
794	442	160.00	192.00	0.00	23.28	23.28

**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)	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
798	442	160.00	196.00	0.00	23.76	23.76
802	442	160.00	200.00	0.00	24.24	24.24
806	442	160.00	204.00	0.00	24.72	24.72
810	442	160.00	208.00	0.00	25.20	25.20
814	442	160.00	212.00	0.00	25.68	25.68
818	442	160.00	216.00	0.00	26.16	26.16
822	442	160.00	220.00	0.00	26.64	26.64
826	442	160.00	224.00	0.00	27.12	27.12
830	442	160.00	228.00	0.00	27.60	27.60
834	442	160.00	232.00	0.00	28.08	28.08
838	442	160.00	236.00	0.00	28.56	28.56
842	442	160.00	240.00	0.00	29.04	29.04
846	442	160.00	244.00	0.00	29.52	29.52
850	442	160.00	248.00	0.00	30.00	30.00
854	442	160.00	252.00	0.00	30.48	30.48
858	442	160.00	256.00	0.00	30.96	30.96
862	442	160.00	260.00	0.00	31.44	31.44
866	442	160.00	264.00	0.00	31.92	31.92
870	442	160.00	268.00	0.00	32.40	32.40
874	442	160.00	272.00	0.00	32.88	32.88
878	442	160.00	276.00	0.00	33.36	33.36
882	442	160.00	280.00	0.00	33.84	33.84
886	442	160.00	284.00	0.00	34.32	34.32
890	442	160.00	288.00	0.00	34.80	34.80
894	442	160.00	292.00	0.00	35.28	35.28
898	442	160.00	296.00	0.00	35.76	35.76
902	442	160.00	300.00	0.00	36.24	36.24
906	442	160.00	304.00	0.00	36.72	36.72
910	442	160.00	308.00	0.00	37.20	37.20
914	442	160.00	312.00	0.00	37.68	37.68
918	442	160.00	316.00	0.00	38.16	38.16
922	442	160.00	320.00	0.00	38.64	38.64
926	442	160.00	324.00	0.00	39.12	39.12
930	442	160.00	328.00	0.00	39.60	39.60
934	442	160.00	332.00	0.00	40.08	40.08
938	442	160.00	336.00	0.00	40.56	40.56
942	442	160.00	340.00	0.00	41.04	41.04
946	442	160.00	344.00	0.00	41.52	41.52
950	442	160.00	348.00	0.00	42.00	42.00
954	442	160.00	352.00	0.00	42.48	42.48
958	442	160.00	356.00	0.00	42.96	42.96
962	442	160.00	360.00	0.00	43.44	43.44
966	442	160.00	364.00	0.00	43.92	43.92
970	442	160.00	368.00	0.00	44.40	44.40
974	442	160.00	372.00	0.00	44.88	44.88
978	442	160.00	376.00	0.00	45.36	45.36
982	442	160.00	380.00	0.00	45.84	45.84
986	442	160.00	384.00	0.00	46.32	46.32
990	442	160.00	388.00	0.00	46.80	46.80
994	442	160.00	392.00	0.00	47.28	47.28
998	442	160.00	396.00	0.00	47.76	47.76
1002	442	160.00	400.00	0.00	48.24	48.24
1006	442	160.00	404.00	0.00	48.72	48.72
1010	442	160.00	408.00	0.00	49.20	49.20
1014	442	160.00	412.00	0.00	49.68	49.68

# Monthly table

# Table letter A

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1018	442	160.00	416.00	0.00	50.16	50.16
1022	442	160.00	420.00	0.00	50.64	50.64
1026	442	160.00	424.00	0.00	51.12	51.12
1030	442	160.00	428.00	0.00	51.60	51.60
1034	442	160.00	432.00	0.00	52.08	52.08
1038	442	160.00	436.00	0.00	52.56	52.56
1042	442	160.00	440.00	0.00	53.04	53.04
1046	442	160.00	444.00	0.00	53.52	53.52
1050	442	160.00	448.00	0.00	54.00	54.00
1054	442	160.00	452.00	0.00	54.48	54.48
1058	442	160.00	456.00	0.00	54.96	54.96
1062	442	160.00	460.00	0.00	55.44	55.44
1066	442	160.00	464.00	0.00	55.92	55.92
1070	442	160.00	468.00	0.00	56.40	56.40
1074	442	160.00	472.00	0.00	56.88	56.88
1078	442	160.00	476.00	0.00	57.36	57.36
1082	442	160.00	480.00	0.00	57.84	57.84
1086	442	160.00	484.00	0.00	58.32	58.32
1090	442	160.00	488.00	0.00	58.80	58.80
1094	442	160.00	492.00	0.00	59.28	59.28
1098	442	160.00	496.00	0.00	59.76	59.76
1102	442	160.00	500.00	0.00	60.24	60.24
1106	442	160.00	504.00	0.00	60.72	60.72
1110	442	160.00	508.00	0.00	61.20	61.20
1114	442	160.00	512.00	0.00	61.68	61.68
1118	442	160.00	516.00	0.00	62.16	62.16
1122	442	160.00	520.00	0.00	62.64	62.64
1126	442	160.00	524.00	0.00	63.12	63.12
1130	442	160.00	528.00	0.00	63.60	63.60
1134	442	160.00	532.00	0.00	64.08	64.08
1138	442	160.00	536.00	0.00	64.56	64.56
1142	442	160.00	540.00	0.00	65.04	65.04
1146	442	160.00	544.00	0.00	65.52	65.52
1150	442	160.00	548.00	0.00	66.00	66.00
1154	442	160.00	552.00	0.00	66.48	66.48
1158	442	160.00	556.00	0.00	66.96	66.96
1162	442	160.00	560.00	0.00	67.44	67.44
1166	442	160.00	564.00	0.00	67.92	67.92
1170	442	160.00	568.00	0.00	68.40	68.40
1174	442	160.00	572.00	0.00	68.88	68.88
1178	442	160.00	576.00	0.00	69.36	69.36
1182	442	160.00	580.00	0.00	69.84	69.84
1186	442	160.00	584.00	0.00	70.32	70.32
1190	442	160.00	588.00	0.00	70.80	70.80
1194	442	160.00	592.00	0.00	71.28	71.28
1198	442	160.00	596.00	0.00	71.76	71.76
1202	442	160.00	600.00	0.00	72.24	72.24
1206	442	160.00	604.00	0.00	72.72	72.72
1210	442	160.00	608.00	0.00	73.20	73.20
1214	442	160.00	612.00	0.00	73.68	73.68
1218	442	160.00	616.00	0.00	74.16	74.16
1222	442	160.00	620.00	0.00	74.64	74.64
1226	442	160.00	624.00	0.00	75.12	75.12
1230	442	160.00	628.00	0.00	75.60	75.60
1234	442	160.00	632.00	0.00	76.08	76.08

**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)	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
1238	442	160.00	636.00	0.00	76.56	76.56
1242	442	160.00	640.00	0.00	77.04	77.04
1246	442	160.00	644.00	0.00	77.52	77.52
1250	442	160.00	648.00	0.00	78.00	78.00
1254	442	160.00	652.00	0.00	78.48	78.48
1258	442	160.00	656.00	0.00	78.96	78.96
1262	442	160.00	660.00	0.00	79.44	79.44
1266	442	160.00	664.00	0.00	79.92	79.92
1270	442	160.00	668.00	0.00	80.40	80.40
1274	442	160.00	672.00	0.00	80.88	80.88
1278	442	160.00	676.00	0.00	81.36	81.36
1282	442	160.00	680.00	0.00	81.84	81.84
1286	442	160.00	684.00	0.00	82.32	82.32
1290	442	160.00	688.00	0.00	82.80	82.80
1294	442	160.00	692.00	0.00	83.28	83.28
1298	442	160.00	696.00	0.00	83.76	83.76
1302	442	160.00	700.00	0.00	84.24	84.24
1306	442	160.00	704.00	0.00	84.72	84.72
1310	442	160.00	708.00	0.00	85.20	85.20
1314	442	160.00	712.00	0.00	85.68	85.68
1318	442	160.00	716.00	0.00	86.16	86.16
1322	442	160.00	720.00	0.00	86.64	86.64
1326	442	160.00	724.00	0.00	87.12	87.12
1330	442	160.00	728.00	0.00	87.60	87.60
1334	442	160.00	732.00	0.00	88.08	88.08
1338	442	160.00	736.00	0.00	88.56	88.56
1342	442	160.00	740.00	0.00	89.04	89.04
1346	442	160.00	744.00	0.00	89.52	89.52
1350	442	160.00	748.00	0.00	90.00	90.00
1354	442	160.00	752.00	0.00	90.48	90.48
1358	442	160.00	756.00	0.00	90.96	90.96
1362	442	160.00	760.00	0.00	91.44	91.44
1366	442	160.00	764.00	0.00	91.92	91.92
1370	442	160.00	768.00	0.00	92.40	92.40
1374	442	160.00	772.00	0.00	92.88	92.88
1378	442	160.00	776.00	0.00	93.36	93.36
1382	442	160.00	780.00	0.00	93.84	93.84
1386	442	160.00	784.00	0.00	94.32	94.32
1390	442	160.00	788.00	0.00	94.80	94.80
1394	442	160.00	792.00	0.00	95.28	95.28
1398	442	160.00	796.00	0.00	95.76	95.76
1402	442	160.00	800.00	0.00	96.24	96.24
1406	442	160.00	804.00	0.00	96.72	96.72
1410	442	160.00	808.00	0.00	97.20	97.20
1414	442	160.00	812.00	0.00	97.68	97.68
1418	442	160.00	816.00	0.00	98.16	98.16
1422	442	160.00	820.00	0.00	98.64	98.64
1426	442	160.00	824.00	0.00	99.12	99.12
1430	442	160.00	828.00	0.00	99.60	99.60
1434	442	160.00	832.00	0.00	100.08	100.08
1438	442	160.00	836.00	0.00	100.56	100.56
1442	442	160.00	840.00	0.00	101.04	101.04
1446	442	160.00	844.00	0.00	101.52	101.52
1450	442	160.00	848.00	0.00	102.00	102.00
1454	442	160.00	852.00	0.00	102.48	102.48

# 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)	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
1458	442	160.00	856.00	0.00	102.96	102.96
1462	442	160.00	860.00	0.00	103.44	103.44
1466	442	160.00	864.00	0.00	103.92	103.92
1470	442	160.00	868.00	0.00	104.40	104.40
1474	442	160.00	872.00	0.00	104.88	104.88
1478	442	160.00	876.00	0.00	105.36	105.36
1482	442	160.00	880.00	0.00	105.84	105.84
1486	442	160.00	884.00	0.00	106.32	106.32
1490	442	160.00	888.00	0.00	106.80	106.80
1494	442	160.00	892.00	0.00	107.28	107.28
1498	442	160.00	896.00	0.00	107.76	107.76
1502	442	160.00	900.00	0.00	108.24	108.24
1506	442	160.00	904.00	0.00	108.72	108.72
1510	442	160.00	908.00	0.00	109.20	109.20
1514	442	160.00	912.00	0.00	109.68	109.68
1518	442	160.00	916.00	0.00	110.16	110.16
1522	442	160.00	920.00	0.00	110.64	110.64
1526	442	160.00	924.00	0.00	111.12	111.12
1530	442	160.00	928.00	0.00	111.60	111.60
1534	442	160.00	932.00	0.00	112.08	112.08
1538	442	160.00	936.00	0.00	112.56	112.56
1542	442	160.00	940.00	0.00	113.04	113.04
1546	442	160.00	944.00	0.00	113.52	113.52
1550	442	160.00	948.00	0.00	114.00	114.00
1554	442	160.00	952.00	0.00	114.48	114.48
1558	442	160.00	956.00	0.00	114.96	114.96
1562	442	160.00	960.00	0.00	115.44	115.44
1566	442	160.00	964.00	0.00	115.92	115.92
1570	442	160.00	968.00	0.00	116.40	116.40
1574	442	160.00	972.00	0.00	116.88	116.88
1578	442	160.00	976.00	0.00	117.36	117.36
1582	442	160.00	980.00	0.00	117.84	117.84
1586	442	160.00	984.00	0.00	118.32	118.32
1590	442	160.00	988.00	0.00	118.80	118.80
1594	442	160.00	992.00	0.00	119.28	119.28
1598	442	160.00	996.00	0.00	119.76	119.76
1602	442	160.00	1000.00	0.00	120.24	120.24
1606	442	160.00	1004.00	0.00	120.72	120.72
1610	442	160.00	1008.00	0.00	121.20	121.20
1614	442	160.00	1012.00	0.00	121.68	121.68
1618	442	160.00	1016.00	0.00	122.16	122.16
1622	442	160.00	1020.00	0.00	122.64	122.64
1626	442	160.00	1024.00	0.00	123.12	123.12
1630	442	160.00	1028.00	0.00	123.60	123.60
1634	442	160.00	1032.00	0.00	124.08	124.08
1638	442	160.00	1036.00	0.00	124.56	124.56
1642	442	160.00	1040.00	0.00	125.04	125.04
1646	442	160.00	1044.00	0.00	125.52	125.52
1650	442	160.00	1048.00	0.00	126.00	126.00
1654	442	160.00	1052.00	0.00	126.48	126.48
1658	442	160.00	1056.00	0.00	126.96	126.96
1662	442	160.00	1060.00	0.00	127.44	127.44
1666	442	160.00	1064.00	0.00	127.92	127.92
1670	442	160.00	1068.00	0.00	128.40	128.40
1674	442	160.00	1072.00	0.00	128.88	128.88

**Table letter A**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1678	442	160.00	1076.00	0.00	129.36	129.36
1682	442	160.00	1080.00	0.00	129.84	129.84
1686	442	160.00	1084.00	0.00	130.32	130.32
1690	442	160.00	1088.00	0.00	130.80	130.80
1694	442	160.00	1092.00	0.00	131.28	131.28
1698	442	160.00	1096.00	0.00	131.76	131.76
1702	442	160.00	1100.00	0.00	132.24	132.24
1706	442	160.00	1104.00	0.00	132.72	132.72
1710	442	160.00	1108.00	0.00	133.20	133.20
1714	442	160.00	1112.00	0.00	133.68	133.68
1718	442	160.00	1116.00	0.00	134.16	134.16
1722	442	160.00	1120.00	0.00	134.64	134.64
1726	442	160.00	1124.00	0.00	135.12	135.12
1730	442	160.00	1128.00	0.00	135.60	135.60
1734	442	160.00	1132.00	0.00	136.08	136.08
1738	442	160.00	1136.00	0.00	136.56	136.56
1742	442	160.00	1140.00	0.00	137.04	137.04
1746	442	160.00	1144.00	0.00	137.52	137.52
1750	442	160.00	1148.00	0.00	138.00	138.00
1754	442	160.00	1152.00	0.00	138.48	138.48
1758	442	160.00	1156.00	0.00	138.96	138.96
1762	442	160.00	1160.00	0.00	139.44	139.44
1766	442	160.00	1164.00	0.00	139.92	139.92
1770	442	160.00	1168.00	0.00	140.40	140.40
1774	442	160.00	1172.00	0.00	140.88	140.88
1778	442	160.00	1176.00	0.00	141.36	141.36
1782	442	160.00	1180.00	0.00	141.84	141.84
1786	442	160.00	1184.00	0.00	142.32	142.32
1790	442	160.00	1188.00	0.00	142.80	142.80
1794	442	160.00	1192.00	0.00	143.28	143.28
1798	442	160.00	1196.00	0.00	143.76	143.76
1802	442	160.00	1200.00	0.00	144.24	144.24
1806	442	160.00	1204.00	0.00	144.72	144.72
1810	442	160.00	1208.00	0.00	145.20	145.20
1814	442	160.00	1212.00	0.00	145.68	145.68
1818	442	160.00	1216.00	0.00	146.16	146.16
1822	442	160.00	1220.00	0.00	146.64	146.64
1826	442	160.00	1224.00	0.00	147.12	147.12
1830	442	160.00	1228.00	0.00	147.60	147.60
1834	442	160.00	1232.00	0.00	148.08	148.08
1838	442	160.00	1236.00	0.00	148.56	148.56
1842	442	160.00	1240.00	0.00	149.04	149.04
1846	442	160.00	1244.00	0.00	149.52	149.52
1850	442	160.00	1248.00	0.00	150.00	150.00
1854	442	160.00	1252.00	0.00	150.48	150.48
1858	442	160.00	1256.00	0.00	150.96	150.96
1862	442	160.00	1260.00	0.00	151.44	151.44
1866	442	160.00	1264.00	0.00	151.92	151.92
1870	442	160.00	1268.00	0.00	152.40	152.40
1874	442	160.00	1272.00	0.00	152.88	152.88
1878	442	160.00	1276.00	0.00	153.36	153.36
1882	442	160.00	1280.00	0.00	153.84	153.84
1886	442	160.00	1284.00	0.00	154.32	154.32
1890	442	160.00	1288.00	0.00	154.80	154.80
1894	442	160.00	1292.00	0.00	155.28	155.28

# Monthly table

# Table letter A

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1898	442	160.00	1296.00	0.00	155.76	155.76
1902	442	160.00	1300.00	0.00	156.24	156.24
1906	442	160.00	1304.00	0.00	156.72	156.72
1910	442	160.00	1308.00	0.00	157.20	157.20
1914	442	160.00	1312.00	0.00	157.68	157.68
1918	442	160.00	1316.00	0.00	158.16	158.16
1922	442	160.00	1320.00	0.00	158.64	158.64
1926	442	160.00	1324.00	0.00	159.12	159.12
1930	442	160.00	1328.00	0.00	159.60	159.60
1934	442	160.00	1332.00	0.00	160.08	160.08
1938	442	160.00	1336.00	0.00	160.56	160.56
1942	442	160.00	1340.00	0.00	161.04	161.04
1946	442	160.00	1344.00	0.00	161.52	161.52
1950	442	160.00	1348.00	0.00	162.00	162.00
1954	442	160.00	1352.00	0.00	162.48	162.48
1958	442	160.00	1356.00	0.00	162.96	162.96
1962	442	160.00	1360.00	0.00	163.44	163.44
1966	442	160.00	1364.00	0.00	163.92	163.92
1970	442	160.00	1368.00	0.00	164.40	164.40
1974	442	160.00	1372.00	0.00	164.88	164.88
1978	442	160.00	1376.00	0.00	165.36	165.36
1982	442	160.00	1380.00	0.00	165.84	165.84
1986	442	160.00	1384.00	0.00	166.32	166.32
1990	442	160.00	1388.00	0.00	166.80	166.80
1994	442	160.00	1392.00	0.00	167.28	167.28
1998	442	160.00	1396.00	0.00	167.76	167.76
2002	442	160.00	1400.00	0.00	168.24	168.24
2006	442	160.00	1404.00	0.00	168.72	168.72
2010	442	160.00	1408.00	0.00	169.20	169.20
2014	442	160.00	1412.00	0.00	169.68	169.68
2018	442	160.00	1416.00	0.00	170.16	170.16
2022	442	160.00	1420.00	0.00	170.64	170.64
2026	442	160.00	1424.00	0.00	171.12	171.12
2030	442	160.00	1428.00	0.00	171.60	171.60
2034	442	160.00	1432.00	0.00	172.08	172.08
2038	442	160.00	1436.00	0.00	172.56	172.56
2042	442	160.00	1440.00	0.00	173.04	173.04
2046	442	160.00	1444.00	0.00	173.52	173.52
2050	442	160.00	1448.00	0.00	174.00	174.00
2054	442	160.00	1452.00	0.00	174.48	174.48
2058	442	160.00	1456.00	0.00	174.96	174.96
2062	442	160.00	1460.00	0.00	175.44	175.44
2066	442	160.00	1464.00	0.00	175.92	175.92
2070	442	160.00	1468.00	0.00	176.40	176.40
2074	442	160.00	1472.00	0.00	176.88	176.88
2078	442	160.00	1476.00	0.00	177.36	177.36
2082	442	160.00	1480.00	0.00	177.84	177.84
2086	442	160.00	1484.00	0.00	178.32	178.32
2090	442	160.00	1488.00	0.00	178.80	178.80
2094	442	160.00	1492.00	0.00	179.28	179.28
2098	442	160.00	1496.00	0.00	179.76	179.76
2102	442	160.00	1500.00	0.00	180.24	180.24
2106	442	160.00	1504.00	0.00	180.72	180.72
2110	442	160.00	1508.00	0.00	181.20	181.20
2114	442	160.00	1512.00	0.00	181.68	181.68

**Table letter A**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2118	442	160.00	1516.00	0.00	182.16	182.16
2122	442	160.00	1520.00	0.00	182.64	182.64
2126	442	160.00	1524.00	0.00	183.12	183.12
2130	442	160.00	1528.00	0.00	183.60	183.60
2134	442	160.00	1532.00	0.00	184.08	184.08
2138	442	160.00	1536.00	0.00	184.56	184.56
2142	442	160.00	1540.00	0.00	185.04	185.04
2146	442	160.00	1544.00	0.00	185.52	185.52
2150	442	160.00	1548.00	0.00	186.00	186.00
2154	442	160.00	1552.00	0.00	186.48	186.48
2158	442	160.00	1556.00	0.00	186.96	186.96
2162	442	160.00	1560.00	0.00	187.44	187.44
2166	442	160.00	1564.00	0.00	187.92	187.92
2170	442	160.00	1568.00	0.00	188.40	188.40
2174	442	160.00	1572.00	0.00	188.88	188.88
2178	442	160.00	1576.00	0.00	189.36	189.36
2182	442	160.00	1580.00	0.00	189.84	189.84
2186	442	160.00	1584.00	0.00	190.32	190.32
2190	442	160.00	1588.00	0.00	190.80	190.80
2194	442	160.00	1592.00	0.00	191.28	191.28
2198	442	160.00	1596.00	0.00	191.76	191.76
2202	442	160.00	1600.00	0.00	192.24	192.24
2206	442	160.00	1604.00	0.00	192.72	192.72
2210	442	160.00	1608.00	0.00	193.20	193.20
2214	442	160.00	1612.00	0.00	193.68	193.68
2218	442	160.00	1616.00	0.00	194.16	194.16
2222	442	160.00	1620.00	0.00	194.64	194.64
2226	442	160.00	1624.00	0.00	195.12	195.12
2230	442	160.00	1628.00	0.00	195.60	195.60
2234	442	160.00	1632.00	0.00	196.08	196.08
2238	442	160.00	1636.00	0.00	196.56	196.56
2242	442	160.00	1640.00	0.00	197.04	197.04
2246	442	160.00	1644.00	0.00	197.52	197.52
2250	442	160.00	1648.00	0.00	198.00	198.00
2254	442	160.00	1652.00	0.00	198.48	198.48
2258	442	160.00	1656.00	0.00	198.96	198.96
2262	442	160.00	1660.00	0.00	199.44	199.44
2266	442	160.00	1664.00	0.00	199.92	199.92
2270	442	160.00	1668.00	0.00	200.40	200.40
2274	442	160.00	1672.00	0.00	200.88	200.88
2278	442	160.00	1676.00	0.00	201.36	201.36
2282	442	160.00	1680.00	0.00	201.84	201.84
2286	442	160.00	1684.00	0.00	202.32	202.32
2290	442	160.00	1688.00	0.00	202.80	202.80
2294	442	160.00	1692.00	0.00	203.28	203.28
2298	442	160.00	1696.00	0.00	203.76	203.76
2302	442	160.00	1700.00	0.00	204.24	204.24
2306	442	160.00	1704.00	0.00	204.72	204.72
2310	442	160.00	1708.00	0.00	205.20	205.20
2314	442	160.00	1712.00	0.00	205.68	205.68
2318	442	160.00	1716.00	0.00	206.16	206.16
2322	442	160.00	1720.00	0.00	206.64	206.64
2326	442	160.00	1724.00	0.00	207.12	207.12
2330	442	160.00	1728.00	0.00	207.60	207.60
2334	442	160.00	1732.00	0.00	208.08	208.08

# Monthly table

# Table letter A

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2338	442	160.00	1736.00	0.00	208.56	208.56
2342	442	160.00	1740.00	0.00	209.04	209.04
2346	442	160.00	1744.00	0.00	209.52	209.52
2350	442	160.00	1748.00	0.00	210.00	210.00
2354	442	160.00	1752.00	0.00	210.48	210.48
2358	442	160.00	1756.00	0.00	210.96	210.96
2362	442	160.00	1760.00	0.00	211.44	211.44
2366	442	160.00	1764.00	0.00	211.92	211.92
2370	442	160.00	1768.00	0.00	212.40	212.40
2374	442	160.00	1772.00	0.00	212.88	212.88
2378	442	160.00	1776.00	0.00	213.36	213.36
2382	442	160.00	1780.00	0.00	213.84	213.84
2386	442	160.00	1784.00	0.00	214.32	214.32
2390	442	160.00	1788.00	0.00	214.80	214.80
2394	442	160.00	1792.00	0.00	215.28	215.28
2398	442	160.00	1796.00	0.00	215.76	215.76
2402	442	160.00	1800.00	0.00	216.24	216.24
2406	442	160.00	1804.00	0.00	216.72	216.72
2410	442	160.00	1808.00	0.00	217.20	217.20
2414	442	160.00	1812.00	0.00	217.68	217.68
2418	442	160.00	1816.00	0.00	218.16	218.16
2422	442	160.00	1820.00	0.00	218.64	218.64
2426	442	160.00	1824.00	0.00	219.12	219.12
2430	442	160.00	1828.00	0.00	219.60	219.60
2434	442	160.00	1832.00	0.00	220.08	220.08
2438	442	160.00	1836.00	0.00	220.56	220.56
2442	442	160.00	1840.00	0.00	221.04	221.04
2446	442	160.00	1844.00	0.00	221.52	221.52
2450	442	160.00	1848.00	0.00	222.00	222.00
2454	442	160.00	1852.00	0.00	222.48	222.48
2458	442	160.00	1856.00	0.00	222.96	222.96
2462	442	160.00	1860.00	0.00	223.44	223.44
2466	442	160.00	1864.00	0.00	223.92	223.92
2470	442	160.00	1868.00	0.00	224.40	224.40
2474	442	160.00	1872.00	0.00	224.88	224.88
2478	442	160.00	1876.00	0.00	225.36	225.36
2482	442	160.00	1880.00	0.00	225.84	225.84
2486	442	160.00	1884.00	0.00	226.32	226.32
2490	442	160.00	1888.00	0.00	226.80	226.80
2494	442	160.00	1892.00	0.00	227.28	227.28
2498	442	160.00	1896.00	0.00	227.76	227.76
2502	442	160.00	1900.00	0.00	228.24	228.24
2506	442	160.00	1904.00	0.00	228.72	228.72
2510	442	160.00	1908.00	0.00	229.20	229.20
2514	442	160.00	1912.00	0.00	229.68	229.68
2518	442	160.00	1916.00	0.00	230.16	230.16
2522	442	160.00	1920.00	0.00	230.64	230.64
2526	442	160.00	1924.00	0.00	231.12	231.12
2530	442	160.00	1928.00	0.00	231.60	231.60
2534	442	160.00	1932.00	0.00	232.08	232.08
2538	442	160.00	1936.00	0.00	232.56	232.56
2542	442	160.00	1940.00	0.00	233.04	233.04
2546	442	160.00	1944.00	0.00	233.52	233.52
2550	442	160.00	1948.00	0.00	234.00	234.00
2554	442	160.00	1952.00	0.00	234.48	234.48

**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)	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
2558	442	160.00	1956.00	0.00	234.96	234.96
2562	442	160.00	1960.00	0.00	235.44	235.44
2566	442	160.00	1964.00	0.00	235.92	235.92
2570	442	160.00	1968.00	0.00	236.40	236.40
2574	442	160.00	1972.00	0.00	236.88	236.88
2578	442	160.00	1976.00	0.00	237.36	237.36
2582	442	160.00	1980.00	0.00	237.84	237.84
2586	442	160.00	1984.00	0.00	238.32	238.32
2590	442	160.00	1988.00	0.00	238.80	238.80
2594	442	160.00	1992.00	0.00	239.28	239.28
2598	442	160.00	1996.00	0.00	239.76	239.76
2602	442	160.00	2000.00	0.00	240.24	240.24
2606	442	160.00	2004.00	0.00	240.72	240.72
2610	442	160.00	2008.00	0.00	241.20	241.20
2614	442	160.00	2012.00	0.00	241.68	241.68
2618	442	160.00	2016.00	0.00	242.16	242.16
2622	442	160.00	2020.00	0.00	242.64	242.64
2626	442	160.00	2024.00	0.00	243.12	243.12
2630	442	160.00	2028.00	0.00	243.60	243.60
2634	442	160.00	2032.00	0.00	244.08	244.08
2638	442	160.00	2036.00	0.00	244.56	244.56
2642	442	160.00	2040.00	0.00	245.04	245.04
2646	442	160.00	2044.00	0.00	245.52	245.52
2650	442	160.00	2048.00	0.00	246.00	246.00
2654	442	160.00	2052.00	0.00	246.48	246.48
2658	442	160.00	2056.00	0.00	246.96	246.96
2662	442	160.00	2060.00	0.00	247.44	247.44
2666	442	160.00	2064.00	0.00	247.92	247.92
2670	442	160.00	2068.00	0.00	248.40	248.40
2674	442	160.00	2072.00	0.00	248.88	248.88
2678	442	160.00	2076.00	0.00	249.36	249.36
2682	442	160.00	2080.00	0.00	249.84	249.84
2686	442	160.00	2084.00	0.00	250.32	250.32
2690	442	160.00	2088.00	0.00	250.80	250.80
2694	442	160.00	2092.00	0.00	251.28	251.28
2698	442	160.00	2096.00	0.00	251.76	251.76
2702	442	160.00	2100.00	0.00	252.24	252.24
2706	442	160.00	2104.00	0.00	252.72	252.72
2710	442	160.00	2108.00	0.00	253.20	253.20
2714	442	160.00	2112.00	0.00	253.68	253.68
2718	442	160.00	2116.00	0.00	254.16	254.16
2722	442	160.00	2120.00	0.00	254.64	254.64
2726	442	160.00	2124.00	0.00	255.12	255.12
2730	442	160.00	2128.00	0.00	255.60	255.60
2734	442	160.00	2132.00	0.00	256.08	256.08
2738	442	160.00	2136.00	0.00	256.56	256.56
2742	442	160.00	2140.00	0.00	257.04	257.04
2746	442	160.00	2144.00	0.00	257.52	257.52
2750	442	160.00	2148.00	0.00	258.00	258.00
2754	442	160.00	2152.00	0.00	258.48	258.48
2758	442	160.00	2156.00	0.00	258.96	258.96
2762	442	160.00	2160.00	0.00	259.44	259.44
2766	442	160.00	2164.00	0.00	259.92	259.92
2770	442	160.00	2168.00	0.00	260.40	260.40
2774	442	160.00	2172.00	0.00	260.88	260.88

# Monthly table

# Table letter A

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2778	442	160.00	2176.00	0.00	261.36	261.36
2782	442	160.00	2180.00	0.00	261.84	261.84
2786	442	160.00	2184.00	0.00	262.32	262.32
2790	442	160.00	2188.00	0.00	262.80	262.80
2794	442	160.00	2192.00	0.00	263.28	263.28
2798	442	160.00	2196.00	0.00	263.76	263.76
2802	442	160.00	2200.00	0.00	264.24	264.24
2806	442	160.00	2204.00	0.00	264.72	264.72
2810	442	160.00	2208.00	0.00	265.20	265.20
2814	442	160.00	2212.00	0.00	265.68	265.68
2818	442	160.00	2216.00	0.00	266.16	266.16
2822	442	160.00	2220.00	0.00	266.64	266.64
2826	442	160.00	2224.00	0.00	267.12	267.12
2830	442	160.00	2228.00	0.00	267.60	267.60
2834	442	160.00	2232.00	0.00	268.08	268.08
2838	442	160.00	2236.00	0.00	268.56	268.56
2842	442	160.00	2240.00	0.00	269.04	269.04
2846	442	160.00	2244.00	0.00	269.52	269.52
2850	442	160.00	2248.00	0.00	270.00	270.00
2854	442	160.00	2252.00	0.00	270.48	270.48
2858	442	160.00	2256.00	0.00	270.96	270.96
2862	442	160.00	2260.00	0.00	271.44	271.44
2866	442	160.00	2264.00	0.00	271.92	271.92
2870	442	160.00	2268.00	0.00	272.40	272.40
2874	442	160.00	2272.00	0.00	272.88	272.88
2878	442	160.00	2276.00	0.00	273.36	273.36
2882	442	160.00	2280.00	0.00	273.84	273.84
2886	442	160.00	2284.00	0.00	274.32	274.32
2890	442	160.00	2288.00	0.00	274.80	274.80
2894	442	160.00	2292.00	0.00	275.28	275.28
2898	442	160.00	2296.00	0.00	275.76	275.76
2902	442	160.00	2300.00	0.00	276.24	276.24
2906	442	160.00	2304.00	0.00	276.72	276.72
2910	442	160.00	2308.00	0.00	277.20	277.20
2914	442	160.00	2312.00	0.00	277.68	277.68
2918	442	160.00	2316.00	0.00	278.16	278.16
2922	442	160.00	2320.00	0.00	278.64	278.64
2926	442	160.00	2324.00	0.00	279.12	279.12
2930	442	160.00	2328.00	0.00	279.60	279.60
2934	442	160.00	2332.00	0.00	280.08	280.08
2938	442	160.00	2336.00	0.00	280.56	280.56
2942	442	160.00	2340.00	0.00	281.04	281.04
2946	442	160.00	2344.00	0.00	281.52	281.52
2950	442	160.00	2348.00	0.00	282.00	282.00
2954	442	160.00	2352.00	0.00	282.48	282.48
2958	442	160.00	2356.00	0.00	282.96	282.96
2962	442	160.00	2360.00	0.00	283.44	283.44
2966	442	160.00	2364.00	0.00	283.92	283.92
2970	442	160.00	2368.00	0.00	284.40	284.40
2974	442	160.00	2372.00	0.00	284.88	284.88
2978	442	160.00	2376.00	0.00	285.36	285.36
2982	442	160.00	2380.00	0.00	285.84	285.84
2986	442	160.00	2384.00	0.00	286.32	286.32
2990	442	160.00	2388.00	0.00	286.80	286.80
2994	442	160.00	2392.00	0.00	287.28	287.28

**Table letter A**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2998	442	160.00	2396.00	0.00	287.76	287.76
3002	442	160.00	2400.00	0.00	288.24	288.24
3006	442	160.00	2404.00	0.00	288.72	288.72
3010	442	160.00	2408.00	0.00	289.20	289.20
3014	442	160.00	2412.00	0.00	289.68	289.68
3018	442	160.00	2416.00	0.00	290.16	290.16
3022	442	160.00	2420.00	0.00	290.64	290.64
3026	442	160.00	2424.00	0.00	291.12	291.12
3030	442	160.00	2428.00	0.00	291.60	291.60
3034	442	160.00	2432.00	0.00	292.08	292.08
3038	442	160.00	2436.00	0.00	292.56	292.56
3042	442	160.00	2440.00	0.00	293.04	293.04
3046	442	160.00	2444.00	0.00	293.52	293.52
3050	442	160.00	2448.00	0.00	294.00	294.00
3054	442	160.00	2452.00	0.00	294.48	294.48
3058	442	160.00	2456.00	0.00	294.96	294.96
3062	442	160.00	2460.00	0.00	295.44	295.44
3066	442	160.00	2464.00	0.00	295.92	295.92
3070	442	160.00	2468.00	0.00	296.40	296.40
3074	442	160.00	2472.00	0.00	296.88	296.88
3078	442	160.00	2476.00	0.00	297.36	297.36
3082	442	160.00	2480.00	0.00	297.84	297.84
3086	442	160.00	2484.00	0.00	298.32	298.32
3090	442	160.00	2488.00	0.00	298.80	298.80
3094	442	160.00	2492.00	0.00	299.28	299.28
3098	442	160.00	2496.00	0.00	299.76	299.76
3102	442	160.00	2500.00	0.00	300.24	300.24
3106	442	160.00	2504.00	0.00	300.72	300.72
3110	442	160.00	2508.00	0.00	301.20	301.20
3114	442	160.00	2512.00	0.00	301.68	301.68
3118	442	160.00	2516.00	0.00	302.16	302.16
3122	442	160.00	2520.00	0.00	302.64	302.64
3126	442	160.00	2524.00	0.00	303.12	303.12
3130	442	160.00	2528.00	0.00	303.60	303.60
3134	442	160.00	2532.00	0.00	304.08	304.08
3138	442	160.00	2536.00	0.00	304.56	304.56
3142	442	160.00	2540.00	0.00	305.04	305.04
3146	442	160.00	2544.00	0.00	305.52	305.52
3150	442	160.00	2548.00	0.00	306.00	306.00
3154	442	160.00	2552.00	0.00	306.48	306.48
3158	442	160.00	2556.00	0.00	306.96	306.96
3162	442	160.00	2560.00	0.00	307.44	307.44
3166	442	160.00	2564.00	0.00	307.92	307.92
3170	442	160.00	2568.00	0.00	308.40	308.40
3174	442	160.00	2572.00	0.00	308.88	308.88
3178	442	160.00	2576.00	0.00	309.36	309.36
3182	442	160.00	2580.00	0.00	309.84	309.84
3186	442	160.00	2584.00	0.00	310.32	310.32
3190	442	160.00	2588.00	0.00	310.80	310.80
3194	442	160.00	2592.00	0.00	311.28	311.28
3198	442	160.00	2596.00	0.00	311.76	311.76
3202	442	160.00	2600.00	0.00	312.24	312.24
3206	442	160.00	2604.00	0.00	312.72	312.72
3210	442	160.00	2608.00	0.00	313.20	313.20
3214	442	160.00	2612.00	0.00	313.68	313.68

# Monthly table

# Table letter A

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
3218	442	160.00	2616.00	0.00	314.16	314.16
3222	442	160.00	2620.00	0.00	314.64	314.64
3226	442	160.00	2624.00	0.00	315.12	315.12
3230	442	160.00	2628.00	0.00	315.60	315.60
3234	442	160.00	2632.00	0.00	316.08	316.08
3238	442	160.00	2636.00	0.00	316.56	316.56
3242	442	160.00	2640.00	0.00	317.04	317.04
3246	442	160.00	2644.00	0.00	317.52	317.52
3250	442	160.00	2648.00	0.00	318.00	318.00
3254	442	160.00	2652.00	0.00	318.48	318.48
3258	442	160.00	2656.00	0.00	318.96	318.96
3262	442	160.00	2660.00	0.00	319.44	319.44
3266	442	160.00	2664.00	0.00	319.92	319.92
3270	442	160.00	2668.00	0.00	320.40	320.40
3274	442	160.00	2672.00	0.00	320.88	320.88
3278	442	160.00	2676.00	0.00	321.36	321.36
3282	442	160.00	2680.00	0.00	321.84	321.84
3286	442	160.00	2684.00	0.00	322.32	322.32
3290	442	160.00	2688.00	0.00	322.80	322.80
3294	442	160.00	2692.00	0.00	323.28	323.28
3298	442	160.00	2696.00	0.00	323.76	323.76
3302	442	160.00	2700.00	0.00	324.24	324.24
3306	442	160.00	2704.00	0.00	324.72	324.72
3310	442	160.00	2708.00	0.00	325.20	325.20
3314	442	160.00	2712.00	0.00	325.68	325.68
3318	442	160.00	2716.00	0.00	326.16	326.16
3322	442	160.00	2720.00	0.00	326.64	326.64
3326	442	160.00	2724.00	0.00	327.12	327.12
3330	442	160.00	2728.00	0.00	327.60	327.60
3334	442	160.00	2732.00	0.00	328.02	328.02
3337	442	160.00	2735.00	0.00	328.20	328.20
3338	442	160.00	2735.00	1.00	328.56	328.56
3342	442	160.00	2735.00	5.00	329.04	329.04
3346	442	160.00	2735.00	9.00	329.52	329.52
3350	442	160.00	2735.00	13.00	330.00	330.00
3354	442	160.00	2735.00	17.00	330.48	330.48
3358	442	160.00	2735.00	21.00	330.96	330.96
3362	442	160.00	2735.00	25.00	331.44	331.44
3366	442	160.00	2735.00	29.00	331.92	331.92
3370	442	160.00	2735.00	33.00	332.40	332.40
3374	442	160.00	2735.00	37.00	332.88	332.88
3378	442	160.00	2735.00	41.00	333.36	333.36
3382	442	160.00	2735.00	45.00	333.84	333.84
3386	442	160.00	2735.00	49.00	334.32	334.32
3390	442	160.00	2735.00	53.00	334.80	334.80
3394	442	160.00	2735.00	57.00	335.28	335.28
3398	442	160.00	2735.00	61.00	335.76	335.76
3402	442	160.00	2735.00	65.00	336.24	336.24
3406	442	160.00	2735.00	69.00	336.72	336.72
3410	442	160.00	2735.00	73.00	337.20	337.20
3414	442	160.00	2735.00	77.00	337.68	337.68
3418	442	160.00	2735.00	81.00	338.16	338.16
3422	442	160.00	2735.00	85.00	338.64	338.64
3426	442	160.00	2735.00	89.00	339.12	339.12
3430	442	160.00	2735.00	93.00	339.60	339.60

**Table letter A**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
3434	442	160.00	2735.00	97.00	340.08	340.08
3438	442	160.00	2735.00	101.00	340.56	340.56
3442	442	160.00	2735.00	105.00	341.04	341.04
3446	442	160.00	2735.00	109.00	341.52	341.52
3450	442	160.00	2735.00	113.00	342.00	342.00
3454	442	160.00	2735.00	117.00	342.48	342.48
3458	442	160.00	2735.00	121.00	342.96	342.96
3462	442	160.00	2735.00	125.00	343.44	343.44
3466	442	160.00	2735.00	129.00	343.92	343.92
3470	442	160.00	2735.00	133.00	344.40	344.40
3474	442	160.00	2735.00	137.00	344.88	344.88
3478	442	160.00	2735.00	141.00	345.36	345.36
3482	442	160.00	2735.00	145.00	345.84	345.84
3486	442	160.00	2735.00	149.00	346.32	346.32
3490	442	160.00	2735.00	153.00	346.80	346.80
3494	442	160.00	2735.00	157.00	347.28	347.28
3498	442	160.00	2735.00	161.00	347.76	347.76
3502	442	160.00	2735.00	165.00	348.24	348.24
3506	442	160.00	2735.00	169.00	348.72	348.72
3510	442	160.00	2735.00	173.00	349.20	349.20
3514	442	160.00	2735.00	177.00	349.68	349.68
3518	442	160.00	2735.00	181.00	350.16	350.16
3522	442	160.00	2735.00	185.00	350.64	350.64
3526	442	160.00	2735.00	189.00	351.12	351.12
3530	442	160.00	2735.00	193.00	351.60	351.60
3534	442	160.00	2735.00	197.00	352.08	352.08
3538	442	160.00	2735.00	201.00	352.44	352.44
3540	442	160.00	2735.00	203.00	352.56	352.56

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

If you use this table:

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 64.

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

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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 P11 and P14					
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
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

**Table letter B**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
137	102	35.00	0.00	0.00	0.00	0.00
138	102	36.00	0.00	0.00	0.00	0.00
139	102	37.00	0.00	0.00	0.00	0.00
140	102	37.00	1.00	0.00	0.09	0.09
141	102	37.00	2.00	0.00	0.15	0.15
142	102	37.00	3.00	0.00	0.20	0.20
143	102	37.00	4.00	0.00	0.26	0.26
144	102	37.00	5.00	0.00	0.32	0.32
145	102	37.00	6.00	0.00	0.38	0.38
146	102	37.00	7.00	0.00	0.44	0.44
147	102	37.00	8.00	0.00	0.50	0.50
148	102	37.00	9.00	0.00	0.55	0.55
149	102	37.00	10.00	0.00	0.61	0.61
150	102	37.00	11.00	0.00	0.67	0.67
151	102	37.00	12.00	0.00	0.73	0.73
152	102	37.00	13.00	0.00	0.79	0.79
153	102	37.00	14.00	0.00	0.85	0.85
154	102	37.00	15.00	0.00	0.91	0.91
155	102	37.00	16.00	0.00	0.96	0.96
156	102	37.00	17.00	0.00	1.02	1.02
157	102	37.00	18.00	0.00	1.08	1.08
158	102	37.00	19.00	0.00	1.14	1.14
159	102	37.00	20.00	0.00	1.20	1.20
160	102	37.00	21.00	0.00	1.26	1.26
161	102	37.00	22.00	0.00	1.32	1.32
162	102	37.00	23.00	0.00	1.37	1.37
163	102	37.00	24.00	0.00	1.43	1.43
164	102	37.00	25.00	0.00	1.49	1.49
165	102	37.00	26.00	0.00	1.55	1.55
166	102	37.00	27.00	0.00	1.61	1.61
167	102	37.00	28.00	0.00	1.67	1.67
168	102	37.00	29.00	0.00	1.72	1.72
169	102	37.00	30.00	0.00	1.78	1.78
170	102	37.00	31.00	0.00	1.84	1.84
171	102	37.00	32.00	0.00	1.90	1.90
172	102	37.00	33.00	0.00	1.96	1.96
173	102	37.00	34.00	0.00	2.02	2.02
174	102	37.00	35.00	0.00	2.08	2.08
175	102	37.00	36.00	0.00	2.13	2.13
176	102	37.00	37.00	0.00	2.19	2.19
177	102	37.00	38.00	0.00	2.25	2.25
178	102	37.00	39.00	0.00	2.31	2.31
179	102	37.00	40.00	0.00	2.37	2.37
180	102	37.00	41.00	0.00	2.43	2.43
181	102	37.00	42.00	0.00	2.49	2.49
182	102	37.00	43.00	0.00	2.54	2.54
183	102	37.00	44.00	0.00	2.60	2.60
184	102	37.00	45.00	0.00	2.66	2.66
185	102	37.00	46.00	0.00	2.72	2.72
186	102	37.00	47.00	0.00	2.78	2.78
187	102	37.00	48.00	0.00	2.84	2.84
188	102	37.00	49.00	0.00	2.89	2.89
189	102	37.00	50.00	0.00	2.95	2.95
190	102	37.00	51.00	0.00	3.01	3.01
191	102	37.00	52.00	0.00	3.07	3.07

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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
192	102	37.00	53.00	0.00	3.13	3.13
193	102	37.00	54.00	0.00	3.19	3.19
194	102	37.00	55.00	0.00	3.25	3.25
195	102	37.00	56.00	0.00	3.30	3.30
196	102	37.00	57.00	0.00	3.36	3.36
197	102	37.00	58.00	0.00	3.42	3.42
198	102	37.00	59.00	0.00	3.48	3.48
199	102	37.00	60.00	0.00	3.54	3.54
200	102	37.00	61.00	0.00	3.60	3.60
201	102	37.00	62.00	0.00	3.66	3.66
202	102	37.00	63.00	0.00	3.71	3.71
203	102	37.00	64.00	0.00	3.77	3.77
204	102	37.00	65.00	0.00	3.83	3.83
205	102	37.00	66.00	0.00	3.89	3.89
206	102	37.00	67.00	0.00	3.95	3.95
207	102	37.00	68.00	0.00	4.01	4.01
208	102	37.00	69.00	0.00	4.06	4.06
209	102	37.00	70.00	0.00	4.12	4.12
210	102	37.00	71.00	0.00	4.18	4.18
211	102	37.00	72.00	0.00	4.24	4.24
212	102	37.00	73.00	0.00	4.30	4.30
213	102	37.00	74.00	0.00	4.36	4.36
214	102	37.00	75.00	0.00	4.42	4.42
215	102	37.00	76.00	0.00	4.47	4.47
216	102	37.00	77.00	0.00	4.53	4.53
217	102	37.00	78.00	0.00	4.59	4.59
218	102	37.00	79.00	0.00	4.65	4.65
219	102	37.00	80.00	0.00	4.71	4.71
220	102	37.00	81.00	0.00	4.77	4.77
221	102	37.00	82.00	0.00	4.83	4.83
222	102	37.00	83.00	0.00	4.88	4.88
223	102	37.00	84.00	0.00	4.94	4.94
224	102	37.00	85.00	0.00	5.00	5.00
225	102	37.00	86.00	0.00	5.06	5.06
226	102	37.00	87.00	0.00	5.12	5.12
227	102	37.00	88.00	0.00	5.18	5.18
228	102	37.00	89.00	0.00	5.23	5.23
229	102	37.00	90.00	0.00	5.29	5.29
230	102	37.00	91.00	0.00	5.35	5.35
231	102	37.00	92.00	0.00	5.41	5.41
232	102	37.00	93.00	0.00	5.47	5.47
233	102	37.00	94.00	0.00	5.53	5.53
234	102	37.00	95.00	0.00	5.59	5.59
235	102	37.00	96.00	0.00	5.64	5.64
236	102	37.00	97.00	0.00	5.70	5.70
237	102	37.00	98.00	0.00	5.76	5.76
238	102	37.00	99.00	0.00	5.82	5.82
239	102	37.00	100.00	0.00	5.88	5.88
240	102	37.00	101.00	0.00	5.94	5.94
241	102	37.00	102.00	0.00	6.00	6.00
242	102	37.00	103.00	0.00	6.05	6.05
243	102	37.00	104.00	0.00	6.11	6.11
244	102	37.00	105.00	0.00	6.17	6.17
245	102	37.00	106.00	0.00	6.23	6.23
246	102	37.00	107.00	0.00	6.29	6.29

**Table letter B**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
247	102	37.00	108.00	0.00	6.35	6.35
248	102	37.00	109.00	0.00	6.40	6.40
249	102	37.00	110.00	0.00	6.46	6.46
250	102	37.00	111.00	0.00	6.52	6.52
251	102	37.00	112.00	0.00	6.58	6.58
252	102	37.00	113.00	0.00	6.64	6.64
253	102	37.00	114.00	0.00	6.70	6.70
254	102	37.00	115.00	0.00	6.76	6.76
255	102	37.00	116.00	0.00	6.81	6.81
256	102	37.00	117.00	0.00	6.87	6.87
257	102	37.00	118.00	0.00	6.93	6.93
258	102	37.00	119.00	0.00	6.99	6.99
259	102	37.00	120.00	0.00	7.05	7.05
260	102	37.00	121.00	0.00	7.11	7.11
261	102	37.00	122.00	0.00	7.17	7.17
262	102	37.00	123.00	0.00	7.22	7.22
263	102	37.00	124.00	0.00	7.28	7.28
264	102	37.00	125.00	0.00	7.34	7.34
265	102	37.00	126.00	0.00	7.40	7.40
266	102	37.00	127.00	0.00	7.46	7.46
267	102	37.00	128.00	0.00	7.52	7.52
268	102	37.00	129.00	0.00	7.57	7.57
269	102	37.00	130.00	0.00	7.63	7.63
270	102	37.00	131.00	0.00	7.69	7.69
271	102	37.00	132.00	0.00	7.75	7.75
272	102	37.00	133.00	0.00	7.81	7.81
273	102	37.00	134.00	0.00	7.87	7.87
274	102	37.00	135.00	0.00	7.93	7.93
275	102	37.00	136.00	0.00	7.98	7.98
276	102	37.00	137.00	0.00	8.04	8.04
277	102	37.00	138.00	0.00	8.10	8.10
278	102	37.00	139.00	0.00	8.16	8.16
279	102	37.00	140.00	0.00	8.22	8.22
280	102	37.00	141.00	0.00	8.28	8.28
281	102	37.00	142.00	0.00	8.34	8.34
282	102	37.00	143.00	0.00	8.39	8.39
283	102	37.00	144.00	0.00	8.45	8.45
284	102	37.00	145.00	0.00	8.51	8.51
285	102	37.00	146.00	0.00	8.57	8.57
286	102	37.00	147.00	0.00	8.63	8.63
287	102	37.00	148.00	0.00	8.69	8.69
288	102	37.00	149.00	0.00	8.74	8.74
289	102	37.00	150.00	0.00	8.80	8.80
290	102	37.00	151.00	0.00	8.86	8.86
291	102	37.00	152.00	0.00	8.92	8.92
292	102	37.00	153.00	0.00	8.98	8.98
293	102	37.00	154.00	0.00	9.04	9.04
294	102	37.00	155.00	0.00	9.10	9.10
295	102	37.00	156.00	0.00	9.15	9.15
296	102	37.00	157.00	0.00	9.21	9.21
297	102	37.00	158.00	0.00	9.27	9.27
298	102	37.00	159.00	0.00	9.33	9.33
299	102	37.00	160.00	0.00	9.39	9.39
300	102	37.00	161.00	0.00	9.45	9.45
301	102	37.00	162.00	0.00	9.51	9.51

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
302	102	37.00	163.00	0.00	9.56	9.56
303	102	37.00	164.00	0.00	9.62	9.62
304	102	37.00	165.00	0.00	9.68	9.68
305	102	37.00	166.00	0.00	9.74	9.74
306	102	37.00	167.00	0.00	9.80	9.80
307	102	37.00	168.00	0.00	9.86	9.86
308	102	37.00	169.00	0.00	9.91	9.91
309	102	37.00	170.00	0.00	9.97	9.97
310	102	37.00	171.00	0.00	10.03	10.03
311	102	37.00	172.00	0.00	10.09	10.09
312	102	37.00	173.00	0.00	10.15	10.15
313	102	37.00	174.00	0.00	10.21	10.21
314	102	37.00	175.00	0.00	10.27	10.27
315	102	37.00	176.00	0.00	10.32	10.32
316	102	37.00	177.00	0.00	10.38	10.38
317	102	37.00	178.00	0.00	10.44	10.44
318	102	37.00	179.00	0.00	10.50	10.50
319	102	37.00	180.00	0.00	10.56	10.56
320	102	37.00	181.00	0.00	10.62	10.62
321	102	37.00	182.00	0.00	10.68	10.68
322	102	37.00	183.00	0.00	10.73	10.73
323	102	37.00	184.00	0.00	10.79	10.79
324	102	37.00	185.00	0.00	10.85	10.85
325	102	37.00	186.00	0.00	10.91	10.91
326	102	37.00	187.00	0.00	10.97	10.97
327	102	37.00	188.00	0.00	11.03	11.03
328	102	37.00	189.00	0.00	11.08	11.08
329	102	37.00	190.00	0.00	11.14	11.14
330	102	37.00	191.00	0.00	11.20	11.20
331	102	37.00	192.00	0.00	11.26	11.26
332	102	37.00	193.00	0.00	11.32	11.32
333	102	37.00	194.00	0.00	11.38	11.38
334	102	37.00	195.00	0.00	11.44	11.44
335	102	37.00	196.00	0.00	11.49	11.49
336	102	37.00	197.00	0.00	11.55	11.55
337	102	37.00	198.00	0.00	11.61	11.61
338	102	37.00	199.00	0.00	11.67	11.67
339	102	37.00	200.00	0.00	11.73	11.73
340	102	37.00	201.00	0.00	11.79	11.79
341	102	37.00	202.00	0.00	11.85	11.85
342	102	37.00	203.00	0.00	11.90	11.90
343	102	37.00	204.00	0.00	11.96	11.96
344	102	37.00	205.00	0.00	12.02	12.02
345	102	37.00	206.00	0.00	12.08	12.08
346	102	37.00	207.00	0.00	12.14	12.14
347	102	37.00	208.00	0.00	12.20	12.20
348	102	37.00	209.00	0.00	12.25	12.25
349	102	37.00	210.00	0.00	12.31	12.31
350	102	37.00	211.00	0.00	12.37	12.37
351	102	37.00	212.00	0.00	12.43	12.43
352	102	37.00	213.00	0.00	12.49	12.49
353	102	37.00	214.00	0.00	12.55	12.55
354	102	37.00	215.00	0.00	12.61	12.61
355	102	37.00	216.00	0.00	12.66	12.66
356	102	37.00	217.00	0.00	12.72	12.72

**Table letter B**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
357	102	37.00	218.00	0.00	12.78	12.78
358	102	37.00	219.00	0.00	12.84	12.84
359	102	37.00	220.00	0.00	12.90	12.90
360	102	37.00	221.00	0.00	12.96	12.96
361	102	37.00	222.00	0.00	13.02	13.02
362	102	37.00	223.00	0.00	13.07	13.07
363	102	37.00	224.00	0.00	13.13	13.13
364	102	37.00	225.00	0.00	13.19	13.19
365	102	37.00	226.00	0.00	13.25	13.25
366	102	37.00	227.00	0.00	13.31	13.31
367	102	37.00	228.00	0.00	13.37	13.37
368	102	37.00	229.00	0.00	13.42	13.42
369	102	37.00	230.00	0.00	13.48	13.48
370	102	37.00	231.00	0.00	13.54	13.54
371	102	37.00	232.00	0.00	13.60	13.60
372	102	37.00	233.00	0.00	13.66	13.66
373	102	37.00	234.00	0.00	13.72	13.72
374	102	37.00	235.00	0.00	13.78	13.78
375	102	37.00	236.00	0.00	13.83	13.83
376	102	37.00	237.00	0.00	13.89	13.89
377	102	37.00	238.00	0.00	13.95	13.95
378	102	37.00	239.00	0.00	14.01	14.01
379	102	37.00	240.00	0.00	14.07	14.07
380	102	37.00	241.00	0.00	14.13	14.13
381	102	37.00	242.00	0.00	14.19	14.19
382	102	37.00	243.00	0.00	14.24	14.24
383	102	37.00	244.00	0.00	14.30	14.30
384	102	37.00	245.00	0.00	14.36	14.36
385	102	37.00	246.00	0.00	14.42	14.42
386	102	37.00	247.00	0.00	14.48	14.48
387	102	37.00	248.00	0.00	14.54	14.54
388	102	37.00	249.00	0.00	14.59	14.59
389	102	37.00	250.00	0.00	14.65	14.65
390	102	37.00	251.00	0.00	14.71	14.71
391	102	37.00	252.00	0.00	14.77	14.77
392	102	37.00	253.00	0.00	14.83	14.83
393	102	37.00	254.00	0.00	14.89	14.89
394	102	37.00	255.00	0.00	14.95	14.95
395	102	37.00	256.00	0.00	15.00	15.00
396	102	37.00	257.00	0.00	15.06	15.06
397	102	37.00	258.00	0.00	15.12	15.12
398	102	37.00	259.00	0.00	15.18	15.18
399	102	37.00	260.00	0.00	15.24	15.24
400	102	37.00	261.00	0.00	15.30	15.30
401	102	37.00	262.00	0.00	15.36	15.36
402	102	37.00	263.00	0.00	15.41	15.41
403	102	37.00	264.00	0.00	15.47	15.47
404	102	37.00	265.00	0.00	15.53	15.53
405	102	37.00	266.00	0.00	15.59	15.59
406	102	37.00	267.00	0.00	15.65	15.65
407	102	37.00	268.00	0.00	15.71	15.71
408	102	37.00	269.00	0.00	15.76	15.76
409	102	37.00	270.00	0.00	15.82	15.82
410	102	37.00	271.00	0.00	15.88	15.88
411	102	37.00	272.00	0.00	15.94	15.94

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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
412	102	37.00	273.00	0.00	16.00	16.00
413	102	37.00	274.00	0.00	16.06	16.06
414	102	37.00	275.00	0.00	16.12	16.12
415	102	37.00	276.00	0.00	16.17	16.17
416	102	37.00	277.00	0.00	16.23	16.23
417	102	37.00	278.00	0.00	16.29	16.29
418	102	37.00	279.00	0.00	16.35	16.35
419	102	37.00	280.00	0.00	16.41	16.41
420	102	37.00	281.00	0.00	16.47	16.47
421	102	37.00	282.00	0.00	16.53	16.53
422	102	37.00	283.00	0.00	16.58	16.58
423	102	37.00	284.00	0.00	16.64	16.64
424	102	37.00	285.00	0.00	16.70	16.70
425	102	37.00	286.00	0.00	16.76	16.76
426	102	37.00	287.00	0.00	16.82	16.82
427	102	37.00	288.00	0.00	16.88	16.88
428	102	37.00	289.00	0.00	16.93	16.93
429	102	37.00	290.00	0.00	16.99	16.99
430	102	37.00	291.00	0.00	17.05	17.05
431	102	37.00	292.00	0.00	17.11	17.11
432	102	37.00	293.00	0.00	17.17	17.17
433	102	37.00	294.00	0.00	17.23	17.23
434	102	37.00	295.00	0.00	17.29	17.29
435	102	37.00	296.00	0.00	17.34	17.34
436	102	37.00	297.00	0.00	17.40	17.40
437	102	37.00	298.00	0.00	17.46	17.46
438	102	37.00	299.00	0.00	17.52	17.52
439	102	37.00	300.00	0.00	17.58	17.58
440	102	37.00	301.00	0.00	17.64	17.64
441	102	37.00	302.00	0.00	17.70	17.70
442	102	37.00	303.00	0.00	17.75	17.75
443	102	37.00	304.00	0.00	17.81	17.81
444	102	37.00	305.00	0.00	17.87	17.87
445	102	37.00	306.00	0.00	17.93	17.93
446	102	37.00	307.00	0.00	17.99	17.99
447	102	37.00	308.00	0.00	18.05	18.05
448	102	37.00	309.00	0.00	18.10	18.10
449	102	37.00	310.00	0.00	18.16	18.16
450	102	37.00	311.00	0.00	18.22	18.22
451	102	37.00	312.00	0.00	18.28	18.28
452	102	37.00	313.00	0.00	18.34	18.34
453	102	37.00	314.00	0.00	18.40	18.40
454	102	37.00	315.00	0.00	18.46	18.46
455	102	37.00	316.00	0.00	18.51	18.51
456	102	37.00	317.00	0.00	18.57	18.57
457	102	37.00	318.00	0.00	18.63	18.63
458	102	37.00	319.00	0.00	18.69	18.69
459	102	37.00	320.00	0.00	18.75	18.75
460	102	37.00	321.00	0.00	18.81	18.81
461	102	37.00	322.00	0.00	18.87	18.87
462	102	37.00	323.00	0.00	18.92	18.92
463	102	37.00	324.00	0.00	18.98	18.98
464	102	37.00	325.00	0.00	19.04	19.04
465	102	37.00	326.00	0.00	19.10	19.10
466	102	37.00	327.00	0.00	19.16	19.16

**Table letter B**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
467	102	37.00	328.00	0.00	19.22	19.22
468	102	37.00	329.00	0.00	19.27	19.27
469	102	37.00	330.00	0.00	19.33	19.33
470	102	37.00	331.00	0.00	19.39	19.39
471	102	37.00	332.00	0.00	19.45	19.45
472	102	37.00	333.00	0.00	19.51	19.51
473	102	37.00	334.00	0.00	19.57	19.57
474	102	37.00	335.00	0.00	19.63	19.63
475	102	37.00	336.00	0.00	19.68	19.68
476	102	37.00	337.00	0.00	19.74	19.74
477	102	37.00	338.00	0.00	19.80	19.80
478	102	37.00	339.00	0.00	19.86	19.86
479	102	37.00	340.00	0.00	19.92	19.92
480	102	37.00	341.00	0.00	19.98	19.98
481	102	37.00	342.00	0.00	20.04	20.04
482	102	37.00	343.00	0.00	20.09	20.09
483	102	37.00	344.00	0.00	20.15	20.15
484	102	37.00	345.00	0.00	20.21	20.21
485	102	37.00	346.00	0.00	20.27	20.27
486	102	37.00	347.00	0.00	20.33	20.33
487	102	37.00	348.00	0.00	20.39	20.39
488	102	37.00	349.00	0.00	20.44	20.44
489	102	37.00	350.00	0.00	20.50	20.50
490	102	37.00	351.00	0.00	20.56	20.56
491	102	37.00	352.00	0.00	20.62	20.62
492	102	37.00	353.00	0.00	20.68	20.68
493	102	37.00	354.00	0.00	20.74	20.74
494	102	37.00	355.00	0.00	20.80	20.80
495	102	37.00	356.00	0.00	20.85	20.85
496	102	37.00	357.00	0.00	20.91	20.91
497	102	37.00	358.00	0.00	20.97	20.97
498	102	37.00	359.00	0.00	21.03	21.03
499	102	37.00	360.00	0.00	21.09	21.09
500	102	37.00	361.00	0.00	21.15	21.15
501	102	37.00	362.00	0.00	21.21	21.21
502	102	37.00	363.00	0.00	21.26	21.26
503	102	37.00	364.00	0.00	21.32	21.32
504	102	37.00	365.00	0.00	21.38	21.38
505	102	37.00	366.00	0.00	21.44	21.44
506	102	37.00	367.00	0.00	21.50	21.50
507	102	37.00	368.00	0.00	21.56	21.56
508	102	37.00	369.00	0.00	21.61	21.61
509	102	37.00	370.00	0.00	21.67	21.67
510	102	37.00	371.00	0.00	21.73	21.73
511	102	37.00	372.00	0.00	21.79	21.79
512	102	37.00	373.00	0.00	21.85	21.85
513	102	37.00	374.00	0.00	21.91	21.91
514	102	37.00	375.00	0.00	21.97	21.97
515	102	37.00	376.00	0.00	22.02	22.02
516	102	37.00	377.00	0.00	22.08	22.08
517	102	37.00	378.00	0.00	22.14	22.14
518	102	37.00	379.00	0.00	22.20	22.20
519	102	37.00	380.00	0.00	22.26	22.26
520	102	37.00	381.00	0.00	22.32	22.32
521	102	37.00	382.00	0.00	22.38	22.38

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
522	102	37.00	383.00	0.00	22.43	22.43
523	102	37.00	384.00	0.00	22.49	22.49
524	102	37.00	385.00	0.00	22.55	22.55
525	102	37.00	386.00	0.00	22.61	22.61
526	102	37.00	387.00	0.00	22.67	22.67
527	102	37.00	388.00	0.00	22.73	22.73
528	102	37.00	389.00	0.00	22.78	22.78
529	102	37.00	390.00	0.00	22.84	22.84
530	102	37.00	391.00	0.00	22.90	22.90
531	102	37.00	392.00	0.00	22.96	22.96
532	102	37.00	393.00	0.00	23.02	23.02
533	102	37.00	394.00	0.00	23.08	23.08
534	102	37.00	395.00	0.00	23.14	23.14
535	102	37.00	396.00	0.00	23.19	23.19
536	102	37.00	397.00	0.00	23.25	23.25
537	102	37.00	398.00	0.00	23.31	23.31
538	102	37.00	399.00	0.00	23.37	23.37
539	102	37.00	400.00	0.00	23.43	23.43
540	102	37.00	401.00	0.00	23.49	23.49
541	102	37.00	402.00	0.00	23.55	23.55
542	102	37.00	403.00	0.00	23.60	23.60
543	102	37.00	404.00	0.00	23.66	23.66
544	102	37.00	405.00	0.00	23.72	23.72
545	102	37.00	406.00	0.00	23.78	23.78
546	102	37.00	407.00	0.00	23.84	23.84
547	102	37.00	408.00	0.00	23.90	23.90
548	102	37.00	409.00	0.00	23.95	23.95
549	102	37.00	410.00	0.00	24.01	24.01
550	102	37.00	411.00	0.00	24.07	24.07
551	102	37.00	412.00	0.00	24.13	24.13
552	102	37.00	413.00	0.00	24.19	24.19
553	102	37.00	414.00	0.00	24.25	24.25
554	102	37.00	415.00	0.00	24.31	24.31
555	102	37.00	416.00	0.00	24.36	24.36
556	102	37.00	417.00	0.00	24.42	24.42
557	102	37.00	418.00	0.00	24.48	24.48
558	102	37.00	419.00	0.00	24.54	24.54
559	102	37.00	420.00	0.00	24.60	24.60
560	102	37.00	421.00	0.00	24.66	24.66
561	102	37.00	422.00	0.00	24.72	24.72
562	102	37.00	423.00	0.00	24.77	24.77
563	102	37.00	424.00	0.00	24.83	24.83
564	102	37.00	425.00	0.00	24.89	24.89
565	102	37.00	426.00	0.00	24.95	24.95
566	102	37.00	427.00	0.00	25.01	25.01
567	102	37.00	428.00	0.00	25.07	25.07
568	102	37.00	429.00	0.00	25.12	25.12
569	102	37.00	430.00	0.00	25.18	25.18
570	102	37.00	431.00	0.00	25.24	25.24
571	102	37.00	432.00	0.00	25.30	25.30
572	102	37.00	433.00	0.00	25.36	25.36
573	102	37.00	434.00	0.00	25.42	25.42
574	102	37.00	435.00	0.00	25.48	25.48
575	102	37.00	436.00	0.00	25.53	25.53
576	102	37.00	437.00	0.00	25.59	25.59

**Table letter B**

**Weekly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
577	102	37.00	438.00	0.00	25.65	25.65
578	102	37.00	439.00	0.00	25.71	25.71
579	102	37.00	440.00	0.00	25.77	25.77
580	102	37.00	441.00	0.00	25.83	25.83
581	102	37.00	442.00	0.00	25.89	25.89
582	102	37.00	443.00	0.00	25.94	25.94
583	102	37.00	444.00	0.00	26.00	26.00
584	102	37.00	445.00	0.00	26.06	26.06
585	102	37.00	446.00	0.00	26.12	26.12
586	102	37.00	447.00	0.00	26.18	26.18
587	102	37.00	448.00	0.00	26.24	26.24
588	102	37.00	449.00	0.00	26.29	26.29
589	102	37.00	450.00	0.00	26.35	26.35
590	102	37.00	451.00	0.00	26.41	26.41
591	102	37.00	452.00	0.00	26.47	26.47
592	102	37.00	453.00	0.00	26.53	26.53
593	102	37.00	454.00	0.00	26.59	26.59
594	102	37.00	455.00	0.00	26.65	26.65
595	102	37.00	456.00	0.00	26.70	26.70
596	102	37.00	457.00	0.00	26.76	26.76
597	102	37.00	458.00	0.00	26.82	26.82
598	102	37.00	459.00	0.00	26.88	26.88
599	102	37.00	460.00	0.00	26.94	26.94
600	102	37.00	461.00	0.00	27.00	27.00
601	102	37.00	462.00	0.00	27.06	27.06
602	102	37.00	463.00	0.00	27.11	27.11
603	102	37.00	464.00	0.00	27.17	27.17
604	102	37.00	465.00	0.00	27.23	27.23
605	102	37.00	466.00	0.00	27.29	27.29
606	102	37.00	467.00	0.00	27.35	27.35
607	102	37.00	468.00	0.00	27.41	27.41
608	102	37.00	469.00	0.00	27.46	27.46
609	102	37.00	470.00	0.00	27.52	27.52
610	102	37.00	471.00	0.00	27.58	27.58
611	102	37.00	472.00	0.00	27.64	27.64
612	102	37.00	473.00	0.00	27.70	27.70
613	102	37.00	474.00	0.00	27.76	27.76
614	102	37.00	475.00	0.00	27.82	27.82
615	102	37.00	476.00	0.00	27.87	27.87
616	102	37.00	477.00	0.00	27.93	27.93
617	102	37.00	478.00	0.00	27.99	27.99
618	102	37.00	479.00	0.00	28.05	28.05
619	102	37.00	480.00	0.00	28.11	28.11
620	102	37.00	481.00	0.00	28.17	28.17
621	102	37.00	482.00	0.00	28.23	28.23
622	102	37.00	483.00	0.00	28.28	28.28
623	102	37.00	484.00	0.00	28.34	28.34
624	102	37.00	485.00	0.00	28.40	28.40
625	102	37.00	486.00	0.00	28.46	28.46
626	102	37.00	487.00	0.00	28.52	28.52
627	102	37.00	488.00	0.00	28.58	28.58
628	102	37.00	489.00	0.00	28.63	28.63
629	102	37.00	490.00	0.00	28.69	28.69
630	102	37.00	491.00	0.00	28.75	28.75
631	102	37.00	492.00	0.00	28.81	28.81

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Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
632	102	37.00	493.00	0.00	28.87	28.87
633	102	37.00	494.00	0.00	28.93	28.93
634	102	37.00	495.00	0.00	28.99	28.99
635	102	37.00	496.00	0.00	29.04	29.04
636	102	37.00	497.00	0.00	29.10	29.10
637	102	37.00	498.00	0.00	29.16	29.16
638	102	37.00	499.00	0.00	29.22	29.22
639	102	37.00	500.00	0.00	29.28	29.28
640	102	37.00	501.00	0.00	29.34	29.34
641	102	37.00	502.00	0.00	29.40	29.40
642	102	37.00	503.00	0.00	29.45	29.45
643	102	37.00	504.00	0.00	29.51	29.51
644	102	37.00	505.00	0.00	29.57	29.57
645	102	37.00	506.00	0.00	29.63	29.63
646	102	37.00	507.00	0.00	29.69	29.69
647	102	37.00	508.00	0.00	29.75	29.75
648	102	37.00	509.00	0.00	29.80	29.80
649	102	37.00	510.00	0.00	29.86	29.86
650	102	37.00	511.00	0.00	29.92	29.92
651	102	37.00	512.00	0.00	29.98	29.98
652	102	37.00	513.00	0.00	30.04	30.04
653	102	37.00	514.00	0.00	30.10	30.10
654	102	37.00	515.00	0.00	30.16	30.16
655	102	37.00	516.00	0.00	30.21	30.21
656	102	37.00	517.00	0.00	30.27	30.27
657	102	37.00	518.00	0.00	30.33	30.33
658	102	37.00	519.00	0.00	30.39	30.39
659	102	37.00	520.00	0.00	30.45	30.45
660	102	37.00	521.00	0.00	30.51	30.51
661	102	37.00	522.00	0.00	30.57	30.57
662	102	37.00	523.00	0.00	30.62	30.62
663	102	37.00	524.00	0.00	30.68	30.68
664	102	37.00	525.00	0.00	30.74	30.74
665	102	37.00	526.00	0.00	30.80	30.80
666	102	37.00	527.00	0.00	30.86	30.86
667	102	37.00	528.00	0.00	30.92	30.92
668	102	37.00	529.00	0.00	30.97	30.97
669	102	37.00	530.00	0.00	31.03	31.03
670	102	37.00	531.00	0.00	31.09	31.09
671	102	37.00	532.00	0.00	31.15	31.15
672	102	37.00	533.00	0.00	31.21	31.21
673	102	37.00	534.00	0.00	31.27	31.27
674	102	37.00	535.00	0.00	31.33	31.33
675	102	37.00	536.00	0.00	31.38	31.38
676	102	37.00	537.00	0.00	31.44	31.44
677	102	37.00	538.00	0.00	31.50	31.50
678	102	37.00	539.00	0.00	31.56	31.56
679	102	37.00	540.00	0.00	31.62	31.62
680	102	37.00	541.00	0.00	31.68	31.68
681	102	37.00	542.00	0.00	31.74	31.74
682	102	37.00	543.00	0.00	31.79	31.79
683	102	37.00	544.00	0.00	31.85	31.85
684	102	37.00	545.00	0.00	31.91	31.91
685	102	37.00	546.00	0.00	31.97	31.97
686	102	37.00	547.00	0.00	32.03	32.03

**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)	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
687	102	37.00	548.00	0.00	32.09	32.09
688	102	37.00	549.00	0.00	32.14	32.14
689	102	37.00	550.00	0.00	32.20	32.20
690	102	37.00	551.00	0.00	32.26	32.26
691	102	37.00	552.00	0.00	32.32	32.32
692	102	37.00	553.00	0.00	32.38	32.38
693	102	37.00	554.00	0.00	32.44	32.44
694	102	37.00	555.00	0.00	32.50	32.50
695	102	37.00	556.00	0.00	32.55	32.55
696	102	37.00	557.00	0.00	32.61	32.61
697	102	37.00	558.00	0.00	32.67	32.67
698	102	37.00	559.00	0.00	32.73	32.73
699	102	37.00	560.00	0.00	32.79	32.79
700	102	37.00	561.00	0.00	32.85	32.85
701	102	37.00	562.00	0.00	32.91	32.91
702	102	37.00	563.00	0.00	32.96	32.96
703	102	37.00	564.00	0.00	33.02	33.02
704	102	37.00	565.00	0.00	33.08	33.08
705	102	37.00	566.00	0.00	33.14	33.14
706	102	37.00	567.00	0.00	33.20	33.20
707	102	37.00	568.00	0.00	33.26	33.26
708	102	37.00	569.00	0.00	33.31	33.31
709	102	37.00	570.00	0.00	33.37	33.37
710	102	37.00	571.00	0.00	33.43	33.43
711	102	37.00	572.00	0.00	33.49	33.49
712	102	37.00	573.00	0.00	33.55	33.55
713	102	37.00	574.00	0.00	33.61	33.61
714	102	37.00	575.00	0.00	33.67	33.67
715	102	37.00	576.00	0.00	33.72	33.72
716	102	37.00	577.00	0.00	33.78	33.78
717	102	37.00	578.00	0.00	33.84	33.84
718	102	37.00	579.00	0.00	33.90	33.90
719	102	37.00	580.00	0.00	33.96	33.96
720	102	37.00	581.00	0.00	34.02	34.02
721	102	37.00	582.00	0.00	34.08	34.08
722	102	37.00	583.00	0.00	34.13	34.13
723	102	37.00	584.00	0.00	34.19	34.19
724	102	37.00	585.00	0.00	34.25	34.25
725	102	37.00	586.00	0.00	34.31	34.31
726	102	37.00	587.00	0.00	34.37	34.37
727	102	37.00	588.00	0.00	34.43	34.43
728	102	37.00	589.00	0.00	34.48	34.48
729	102	37.00	590.00	0.00	34.54	34.54
730	102	37.00	591.00	0.00	34.60	34.60
731	102	37.00	592.00	0.00	34.66	34.66
732	102	37.00	593.00	0.00	34.72	34.72
733	102	37.00	594.00	0.00	34.78	34.78
734	102	37.00	595.00	0.00	34.84	34.84
735	102	37.00	596.00	0.00	34.89	34.89
736	102	37.00	597.00	0.00	34.95	34.95
737	102	37.00	598.00	0.00	35.01	35.01
738	102	37.00	599.00	0.00	35.07	35.07
739	102	37.00	600.00	0.00	35.13	35.13
740	102	37.00	601.00	0.00	35.19	35.19
741	102	37.00	602.00	0.00	35.25	35.25

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
742	102	37.00	603.00	0.00	35.30	35.30
743	102	37.00	604.00	0.00	35.36	35.36
744	102	37.00	605.00	0.00	35.42	35.42
745	102	37.00	606.00	0.00	35.48	35.48
746	102	37.00	607.00	0.00	35.54	35.54
747	102	37.00	608.00	0.00	35.60	35.60
748	102	37.00	609.00	0.00	35.65	35.65
749	102	37.00	610.00	0.00	35.71	35.71
750	102	37.00	611.00	0.00	35.77	35.77
751	102	37.00	612.00	0.00	35.83	35.83
752	102	37.00	613.00	0.00	35.89	35.89
753	102	37.00	614.00	0.00	35.95	35.95
754	102	37.00	615.00	0.00	36.01	36.01
755	102	37.00	616.00	0.00	36.06	36.06
756	102	37.00	617.00	0.00	36.12	36.12
757	102	37.00	618.00	0.00	36.18	36.18
758	102	37.00	619.00	0.00	36.24	36.24
759	102	37.00	620.00	0.00	36.30	36.30
760	102	37.00	621.00	0.00	36.36	36.36
761	102	37.00	622.00	0.00	36.42	36.42
762	102	37.00	623.00	0.00	36.47	36.47
763	102	37.00	624.00	0.00	36.53	36.53
764	102	37.00	625.00	0.00	36.59	36.59
765	102	37.00	626.00	0.00	36.65	36.65
766	102	37.00	627.00	0.00	36.71	36.71
767	102	37.00	628.00	0.00	36.77	36.77
768	102	37.00	629.00	0.00	36.82	36.82
769	102	37.00	630.00	0.00	36.88	36.88
770	102	37.00	631.00	0.00	36.91	36.91
771	102	37.00	631.00	1.00	37.00	37.00
772	102	37.00	631.00	2.00	37.06	37.06
773	102	37.00	631.00	3.00	37.11	37.11
774	102	37.00	631.00	4.00	37.17	37.17
775	102	37.00	631.00	5.00	37.23	37.23
776	102	37.00	631.00	6.00	37.29	37.29
777	102	37.00	631.00	7.00	37.35	37.35
778	102	37.00	631.00	8.00	37.41	37.41
779	102	37.00	631.00	9.00	37.46	37.46
780	102	37.00	631.00	10.00	37.52	37.52
781	102	37.00	631.00	11.00	37.58	37.58
782	102	37.00	631.00	12.00	37.64	37.64
783	102	37.00	631.00	13.00	37.70	37.70
784	102	37.00	631.00	14.00	37.76	37.76
785	102	37.00	631.00	15.00	37.82	37.82
786	102	37.00	631.00	16.00	37.87	37.87
787	102	37.00	631.00	17.00	37.93	37.93
788	102	37.00	631.00	18.00	37.99	37.99
789	102	37.00	631.00	19.00	38.05	38.05
790	102	37.00	631.00	20.00	38.11	38.11
791	102	37.00	631.00	21.00	38.17	38.17
792	102	37.00	631.00	22.00	38.23	38.23
793	102	37.00	631.00	23.00	38.28	38.28
794	102	37.00	631.00	24.00	38.34	38.34
795	102	37.00	631.00	25.00	38.40	38.40
796	102	37.00	631.00	26.00	38.46	38.46

## Table letter B

## Weekly table

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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
797	102	37.00	631.00	27.00	38.52	38.52
798	102	37.00	631.00	28.00	38.58	38.58
799	102	37.00	631.00	29.00	38.63	38.63
800	102	37.00	631.00	30.00	38.69	38.69
801	102	37.00	631.00	31.00	38.75	38.75
802	102	37.00	631.00	32.00	38.81	38.81
803	102	37.00	631.00	33.00	38.87	38.87
804	102	37.00	631.00	34.00	38.93	38.93
805	102	37.00	631.00	35.00	38.99	38.99
806	102	37.00	631.00	36.00	39.04	39.04
807	102	37.00	631.00	37.00	39.10	39.10
808	102	37.00	631.00	38.00	39.16	39.16
809	102	37.00	631.00	39.00	39.22	39.22
810	102	37.00	631.00	40.00	39.28	39.28
811	102	37.00	631.00	41.00	39.34	39.34
812	102	37.00	631.00	42.00	39.40	39.40
813	102	37.00	631.00	43.00	39.45	39.45
814	102	37.00	631.00	44.00	39.51	39.51
815	102	37.00	631.00	45.00	39.57	39.57
816	102	37.00	631.00	46.00	39.63	39.63
817	102	37.00	631.00	47.00	39.66	39.66

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

If you use this table:

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

If your total earnings fall between the LEL and UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If your total earnings exceed the UEL see page 64.

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

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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 P11 and P14					
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
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

**Table letter B**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
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	0.00	0.00
594	442	152.00	0.00	0.00	0.00	0.00
598	442	156.00	0.00	0.00	0.00	0.00
602	442	160.00	0.00	0.00	0.00	0.00
606	442	160.00	4.00	0.00	0.35	0.35
610	442	160.00	8.00	0.00	0.58	0.58
614	442	160.00	12.00	0.00	0.82	0.82
618	442	160.00	16.00	0.00	1.05	1.05
622	442	160.00	20.00	0.00	1.29	1.29
626	442	160.00	24.00	0.00	1.52	1.52
630	442	160.00	28.00	0.00	1.75	1.75
634	442	160.00	32.00	0.00	1.99	1.99
638	442	160.00	36.00	0.00	2.22	2.22
642	442	160.00	40.00	0.00	2.46	2.46
646	442	160.00	44.00	0.00	2.69	2.69
650	442	160.00	48.00	0.00	2.92	2.92
654	442	160.00	52.00	0.00	3.16	3.16
658	442	160.00	56.00	0.00	3.39	3.39
662	442	160.00	60.00	0.00	3.63	3.63
666	442	160.00	64.00	0.00	3.86	3.86
670	442	160.00	68.00	0.00	4.09	4.09
674	442	160.00	72.00	0.00	4.33	4.33
678	442	160.00	76.00	0.00	4.56	4.56
682	442	160.00	80.00	0.00	4.80	4.80
686	442	160.00	84.00	0.00	5.03	5.03
690	442	160.00	88.00	0.00	5.26	5.26
694	442	160.00	92.00	0.00	5.50	5.50
698	442	160.00	96.00	0.00	5.73	5.73
702	442	160.00	100.00	0.00	5.97	5.97
706	442	160.00	104.00	0.00	6.20	6.20
710	442	160.00	108.00	0.00	6.43	6.43
714	442	160.00	112.00	0.00	6.67	6.67
718	442	160.00	116.00	0.00	6.90	6.90
722	442	160.00	120.00	0.00	7.14	7.14
726	442	160.00	124.00	0.00	7.37	7.37
730	442	160.00	128.00	0.00	7.60	7.60
734	442	160.00	132.00	0.00	7.84	7.84
738	442	160.00	136.00	0.00	8.07	8.07
742	442	160.00	140.00	0.00	8.31	8.31
746	442	160.00	144.00	0.00	8.54	8.54
750	442	160.00	148.00	0.00	8.77	8.77
754	442	160.00	152.00	0.00	9.01	9.01
758	442	160.00	156.00	0.00	9.24	9.24
762	442	160.00	160.00	0.00	9.48	9.48
766	442	160.00	164.00	0.00	9.71	9.71
770	442	160.00	168.00	0.00	9.94	9.94
774	442	160.00	172.00	0.00	10.18	10.18
778	442	160.00	176.00	0.00	10.41	10.41
782	442	160.00	180.00	0.00	10.65	10.65
786	442	160.00	184.00	0.00	10.88	10.88
790	442	160.00	188.00	0.00	11.11	11.11
794	442	160.00	192.00	0.00	11.35	11.35

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
798	442	160.00	196.00	0.00	11.58	11.58
802	442	160.00	200.00	0.00	11.82	11.82
806	442	160.00	204.00	0.00	12.05	12.05
810	442	160.00	208.00	0.00	12.28	12.28
814	442	160.00	212.00	0.00	12.52	12.52
818	442	160.00	216.00	0.00	12.75	12.75
822	442	160.00	220.00	0.00	12.99	12.99
826	442	160.00	224.00	0.00	13.22	13.22
830	442	160.00	228.00	0.00	13.45	13.45
834	442	160.00	232.00	0.00	13.69	13.69
838	442	160.00	236.00	0.00	13.92	13.92
842	442	160.00	240.00	0.00	14.16	14.16
846	442	160.00	244.00	0.00	14.39	14.39
850	442	160.00	248.00	0.00	14.62	14.62
854	442	160.00	252.00	0.00	14.86	14.86
858	442	160.00	256.00	0.00	15.09	15.09
862	442	160.00	260.00	0.00	15.33	15.33
866	442	160.00	264.00	0.00	15.56	15.56
870	442	160.00	268.00	0.00	15.79	15.79
874	442	160.00	272.00	0.00	16.03	16.03
878	442	160.00	276.00	0.00	16.26	16.26
882	442	160.00	280.00	0.00	16.50	16.50
886	442	160.00	284.00	0.00	16.73	16.73
890	442	160.00	288.00	0.00	16.96	16.96
894	442	160.00	292.00	0.00	17.20	17.20
898	442	160.00	296.00	0.00	17.43	17.43
902	442	160.00	300.00	0.00	17.67	17.67
906	442	160.00	304.00	0.00	17.90	17.90
910	442	160.00	308.00	0.00	18.13	18.13
914	442	160.00	312.00	0.00	18.37	18.37
918	442	160.00	316.00	0.00	18.60	18.60
922	442	160.00	320.00	0.00	18.84	18.84
926	442	160.00	324.00	0.00	19.07	19.07
930	442	160.00	328.00	0.00	19.30	19.30
934	442	160.00	332.00	0.00	19.54	19.54
938	442	160.00	336.00	0.00	19.77	19.77
942	442	160.00	340.00	0.00	20.01	20.01
946	442	160.00	344.00	0.00	20.24	20.24
950	442	160.00	348.00	0.00	20.47	20.47
954	442	160.00	352.00	0.00	20.71	20.71
958	442	160.00	356.00	0.00	20.94	20.94
962	442	160.00	360.00	0.00	21.18	21.18
966	442	160.00	364.00	0.00	21.41	21.41
970	442	160.00	368.00	0.00	21.64	21.64
974	442	160.00	372.00	0.00	21.88	21.88
978	442	160.00	376.00	0.00	22.11	22.11
982	442	160.00	380.00	0.00	22.35	22.35
986	442	160.00	384.00	0.00	22.58	22.58
990	442	160.00	388.00	0.00	22.81	22.81
994	442	160.00	392.00	0.00	23.05	23.05
998	442	160.00	396.00	0.00	23.28	23.28
1002	442	160.00	400.00	0.00	23.52	23.52
1006	442	160.00	404.00	0.00	23.75	23.75
1010	442	160.00	408.00	0.00	23.98	23.98
1014	442	160.00	412.00	0.00	24.22	24.22

**Table letter B**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1018	442	160.00	416.00	0.00	24.45	24.45
1022	442	160.00	420.00	0.00	24.69	24.69
1026	442	160.00	424.00	0.00	24.92	24.92
1030	442	160.00	428.00	0.00	25.15	25.15
1034	442	160.00	432.00	0.00	25.39	25.39
1038	442	160.00	436.00	0.00	25.62	25.62
1042	442	160.00	440.00	0.00	25.86	25.86
1046	442	160.00	444.00	0.00	26.09	26.09
1050	442	160.00	448.00	0.00	26.32	26.32
1054	442	160.00	452.00	0.00	26.56	26.56
1058	442	160.00	456.00	0.00	26.79	26.79
1062	442	160.00	460.00	0.00	27.03	27.03
1066	442	160.00	464.00	0.00	27.26	27.26
1070	442	160.00	468.00	0.00	27.49	27.49
1074	442	160.00	472.00	0.00	27.73	27.73
1078	442	160.00	476.00	0.00	27.96	27.96
1082	442	160.00	480.00	0.00	28.20	28.20
1086	442	160.00	484.00	0.00	28.43	28.43
1090	442	160.00	488.00	0.00	28.66	28.66
1094	442	160.00	492.00	0.00	28.90	28.90
1098	442	160.00	496.00	0.00	29.13	29.13
1102	442	160.00	500.00	0.00	29.37	29.37
1106	442	160.00	504.00	0.00	29.60	29.60
1110	442	160.00	508.00	0.00	29.83	29.83
1114	442	160.00	512.00	0.00	30.07	30.07
1118	442	160.00	516.00	0.00	30.30	30.30
1122	442	160.00	520.00	0.00	30.54	30.54
1126	442	160.00	524.00	0.00	30.77	30.77
1130	442	160.00	528.00	0.00	31.00	31.00
1134	442	160.00	532.00	0.00	31.24	31.24
1138	442	160.00	536.00	0.00	31.47	31.47
1142	442	160.00	540.00	0.00	31.71	31.71
1146	442	160.00	544.00	0.00	31.94	31.94
1150	442	160.00	548.00	0.00	32.17	32.17
1154	442	160.00	552.00	0.00	32.41	32.41
1158	442	160.00	556.00	0.00	32.64	32.64
1162	442	160.00	560.00	0.00	32.88	32.88
1166	442	160.00	564.00	0.00	33.11	33.11
1170	442	160.00	568.00	0.00	33.34	33.34
1174	442	160.00	572.00	0.00	33.58	33.58
1178	442	160.00	576.00	0.00	33.81	33.81
1182	442	160.00	580.00	0.00	34.05	34.05
1186	442	160.00	584.00	0.00	34.28	34.28
1190	442	160.00	588.00	0.00	34.51	34.51
1194	442	160.00	592.00	0.00	34.75	34.75
1198	442	160.00	596.00	0.00	34.98	34.98
1202	442	160.00	600.00	0.00	35.22	35.22
1206	442	160.00	604.00	0.00	35.45	35.45
1210	442	160.00	608.00	0.00	35.68	35.68
1214	442	160.00	612.00	0.00	35.92	35.92
1218	442	160.00	616.00	0.00	36.15	36.15
1222	442	160.00	620.00	0.00	36.39	36.39
1226	442	160.00	624.00	0.00	36.62	36.62
1230	442	160.00	628.00	0.00	36.85	36.85
1234	442	160.00	632.00	0.00	37.09	37.09

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1238	442	160.00	636.00	0.00	37.32	37.32
1242	442	160.00	640.00	0.00	37.56	37.56
1246	442	160.00	644.00	0.00	37.79	37.79
1250	442	160.00	648.00	0.00	38.02	38.02
1254	442	160.00	652.00	0.00	38.26	38.26
1258	442	160.00	656.00	0.00	38.49	38.49
1262	442	160.00	660.00	0.00	38.73	38.73
1266	442	160.00	664.00	0.00	38.96	38.96
1270	442	160.00	668.00	0.00	39.19	39.19
1274	442	160.00	672.00	0.00	39.43	39.43
1278	442	160.00	676.00	0.00	39.66	39.66
1282	442	160.00	680.00	0.00	39.90	39.90
1286	442	160.00	684.00	0.00	40.13	40.13
1290	442	160.00	688.00	0.00	40.36	40.36
1294	442	160.00	692.00	0.00	40.60	40.60
1298	442	160.00	696.00	0.00	40.83	40.83
1302	442	160.00	700.00	0.00	41.07	41.07
1306	442	160.00	704.00	0.00	41.30	41.30
1310	442	160.00	708.00	0.00	41.53	41.53
1314	442	160.00	712.00	0.00	41.77	41.77
1318	442	160.00	716.00	0.00	42.00	42.00
1322	442	160.00	720.00	0.00	42.24	42.24
1326	442	160.00	724.00	0.00	42.47	42.47
1330	442	160.00	728.00	0.00	42.70	42.70
1334	442	160.00	732.00	0.00	42.94	42.94
1338	442	160.00	736.00	0.00	43.17	43.17
1342	442	160.00	740.00	0.00	43.41	43.41
1346	442	160.00	744.00	0.00	43.64	43.64
1350	442	160.00	748.00	0.00	43.87	43.87
1354	442	160.00	752.00	0.00	44.11	44.11
1358	442	160.00	756.00	0.00	44.34	44.34
1362	442	160.00	760.00	0.00	44.58	44.58
1366	442	160.00	764.00	0.00	44.81	44.81
1370	442	160.00	768.00	0.00	45.04	45.04
1374	442	160.00	772.00	0.00	45.28	45.28
1378	442	160.00	776.00	0.00	45.51	45.51
1382	442	160.00	780.00	0.00	45.75	45.75
1386	442	160.00	784.00	0.00	45.98	45.98
1390	442	160.00	788.00	0.00	46.21	46.21
1394	442	160.00	792.00	0.00	46.45	46.45
1398	442	160.00	796.00	0.00	46.68	46.68
1402	442	160.00	800.00	0.00	46.92	46.92
1406	442	160.00	804.00	0.00	47.15	47.15
1410	442	160.00	808.00	0.00	47.38	47.38
1414	442	160.00	812.00	0.00	47.62	47.62
1418	442	160.00	816.00	0.00	47.85	47.85
1422	442	160.00	820.00	0.00	48.09	48.09
1426	442	160.00	824.00	0.00	48.32	48.32
1430	442	160.00	828.00	0.00	48.55	48.55
1434	442	160.00	832.00	0.00	48.79	48.79
1438	442	160.00	836.00	0.00	49.02	49.02
1442	442	160.00	840.00	0.00	49.26	49.26
1446	442	160.00	844.00	0.00	49.49	49.49
1450	442	160.00	848.00	0.00	49.72	49.72
1454	442	160.00	852.00	0.00	49.96	49.96

**Table letter B**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1458	442	160.00	856.00	0.00	50.19	50.19
1462	442	160.00	860.00	0.00	50.43	50.43
1466	442	160.00	864.00	0.00	50.66	50.66
1470	442	160.00	868.00	0.00	50.89	50.89
1474	442	160.00	872.00	0.00	51.13	51.13
1478	442	160.00	876.00	0.00	51.36	51.36
1482	442	160.00	880.00	0.00	51.60	51.60
1486	442	160.00	884.00	0.00	51.83	51.83
1490	442	160.00	888.00	0.00	52.06	52.06
1494	442	160.00	892.00	0.00	52.30	52.30
1498	442	160.00	896.00	0.00	52.53	52.53
1502	442	160.00	900.00	0.00	52.77	52.77
1506	442	160.00	904.00	0.00	53.00	53.00
1510	442	160.00	908.00	0.00	53.23	53.23
1514	442	160.00	912.00	0.00	53.47	53.47
1518	442	160.00	916.00	0.00	53.70	53.70
1522	442	160.00	920.00	0.00	53.94	53.94
1526	442	160.00	924.00	0.00	54.17	54.17
1530	442	160.00	928.00	0.00	54.40	54.40
1534	442	160.00	932.00	0.00	54.64	54.64
1538	442	160.00	936.00	0.00	54.87	54.87
1542	442	160.00	940.00	0.00	55.11	55.11
1546	442	160.00	944.00	0.00	55.34	55.34
1550	442	160.00	948.00	0.00	55.57	55.57
1554	442	160.00	952.00	0.00	55.81	55.81
1558	442	160.00	956.00	0.00	56.04	56.04
1562	442	160.00	960.00	0.00	56.28	56.28
1566	442	160.00	964.00	0.00	56.51	56.51
1570	442	160.00	968.00	0.00	56.74	56.74
1574	442	160.00	972.00	0.00	56.98	56.98
1578	442	160.00	976.00	0.00	57.21	57.21
1582	442	160.00	980.00	0.00	57.45	57.45
1586	442	160.00	984.00	0.00	57.68	57.68
1590	442	160.00	988.00	0.00	57.91	57.91
1594	442	160.00	992.00	0.00	58.15	58.15
1598	442	160.00	996.00	0.00	58.38	58.38
1602	442	160.00	1000.00	0.00	58.62	58.62
1606	442	160.00	1004.00	0.00	58.85	58.85
1610	442	160.00	1008.00	0.00	59.08	59.08
1614	442	160.00	1012.00	0.00	59.32	59.32
1618	442	160.00	1016.00	0.00	59.55	59.55
1622	442	160.00	1020.00	0.00	59.79	59.79
1626	442	160.00	1024.00	0.00	60.02	60.02
1630	442	160.00	1028.00	0.00	60.25	60.25
1634	442	160.00	1032.00	0.00	60.49	60.49
1638	442	160.00	1036.00	0.00	60.72	60.72
1642	442	160.00	1040.00	0.00	60.96	60.96
1646	442	160.00	1044.00	0.00	61.19	61.19
1650	442	160.00	1048.00	0.00	61.42	61.42
1654	442	160.00	1052.00	0.00	61.66	61.66
1658	442	160.00	1056.00	0.00	61.89	61.89
1662	442	160.00	1060.00	0.00	62.13	62.13
1666	442	160.00	1064.00	0.00	62.36	62.36
1670	442	160.00	1068.00	0.00	62.59	62.59
1674	442	160.00	1072.00	0.00	62.83	62.83

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1678	442	160.00	1076.00	0.00	63.06	63.06
1682	442	160.00	1080.00	0.00	63.30	63.30
1686	442	160.00	1084.00	0.00	63.53	63.53
1690	442	160.00	1088.00	0.00	63.76	63.76
1694	442	160.00	1092.00	0.00	64.00	64.00
1698	442	160.00	1096.00	0.00	64.23	64.23
1702	442	160.00	1100.00	0.00	64.47	64.47
1706	442	160.00	1104.00	0.00	64.70	64.70
1710	442	160.00	1108.00	0.00	64.93	64.93
1714	442	160.00	1112.00	0.00	65.17	65.17
1718	442	160.00	1116.00	0.00	65.40	65.40
1722	442	160.00	1120.00	0.00	65.64	65.64
1726	442	160.00	1124.00	0.00	65.87	65.87
1730	442	160.00	1128.00	0.00	66.10	66.10
1734	442	160.00	1132.00	0.00	66.34	66.34
1738	442	160.00	1136.00	0.00	66.57	66.57
1742	442	160.00	1140.00	0.00	66.81	66.81
1746	442	160.00	1144.00	0.00	67.04	67.04
1750	442	160.00	1148.00	0.00	67.27	67.27
1754	442	160.00	1152.00	0.00	67.51	67.51
1758	442	160.00	1156.00	0.00	67.74	67.74
1762	442	160.00	1160.00	0.00	67.98	67.98
1766	442	160.00	1164.00	0.00	68.21	68.21
1770	442	160.00	1168.00	0.00	68.44	68.44
1774	442	160.00	1172.00	0.00	68.68	68.68
1778	442	160.00	1176.00	0.00	68.91	68.91
1782	442	160.00	1180.00	0.00	69.15	69.15
1786	442	160.00	1184.00	0.00	69.38	69.38
1790	442	160.00	1188.00	0.00	69.61	69.61
1794	442	160.00	1192.00	0.00	69.85	69.85
1798	442	160.00	1196.00	0.00	70.08	70.08
1802	442	160.00	1200.00	0.00	70.32	70.32
1806	442	160.00	1204.00	0.00	70.55	70.55
1810	442	160.00	1208.00	0.00	70.78	70.78
1814	442	160.00	1212.00	0.00	71.02	71.02
1818	442	160.00	1216.00	0.00	71.25	71.25
1822	442	160.00	1220.00	0.00	71.49	71.49
1826	442	160.00	1224.00	0.00	71.72	71.72
1830	442	160.00	1228.00	0.00	71.95	71.95
1834	442	160.00	1232.00	0.00	72.19	72.19
1838	442	160.00	1236.00	0.00	72.42	72.42
1842	442	160.00	1240.00	0.00	72.66	72.66
1846	442	160.00	1244.00	0.00	72.89	72.89
1850	442	160.00	1248.00	0.00	73.12	73.12
1854	442	160.00	1252.00	0.00	73.36	73.36
1858	442	160.00	1256.00	0.00	73.59	73.59
1862	442	160.00	1260.00	0.00	73.83	73.83
1866	442	160.00	1264.00	0.00	74.06	74.06
1870	442	160.00	1268.00	0.00	74.29	74.29
1874	442	160.00	1272.00	0.00	74.53	74.53
1878	442	160.00	1276.00	0.00	74.76	74.76
1882	442	160.00	1280.00	0.00	75.00	75.00
1886	442	160.00	1284.00	0.00	75.23	75.23
1890	442	160.00	1288.00	0.00	75.46	75.46
1894	442	160.00	1292.00	0.00	75.70	75.70

**Table letter B**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
1898	442	160.00	1296.00	0.00	75.93	75.93
1902	442	160.00	1300.00	0.00	76.17	76.17
1906	442	160.00	1304.00	0.00	76.40	76.40
1910	442	160.00	1308.00	0.00	76.63	76.63
1914	442	160.00	1312.00	0.00	76.87	76.87
1918	442	160.00	1316.00	0.00	77.10	77.10
1922	442	160.00	1320.00	0.00	77.34	77.34
1926	442	160.00	1324.00	0.00	77.57	77.57
1930	442	160.00	1328.00	0.00	77.80	77.80
1934	442	160.00	1332.00	0.00	78.04	78.04
1938	442	160.00	1336.00	0.00	78.27	78.27
1942	442	160.00	1340.00	0.00	78.51	78.51
1946	442	160.00	1344.00	0.00	78.74	78.74
1950	442	160.00	1348.00	0.00	78.97	78.97
1954	442	160.00	1352.00	0.00	79.21	79.21
1958	442	160.00	1356.00	0.00	79.44	79.44
1962	442	160.00	1360.00	0.00	79.68	79.68
1966	442	160.00	1364.00	0.00	79.91	79.91
1970	442	160.00	1368.00	0.00	80.14	80.14
1974	442	160.00	1372.00	0.00	80.38	80.38
1978	442	160.00	1376.00	0.00	80.61	80.61
1982	442	160.00	1380.00	0.00	80.85	80.85
1986	442	160.00	1384.00	0.00	81.08	81.08
1990	442	160.00	1388.00	0.00	81.31	81.31
1994	442	160.00	1392.00	0.00	81.55	81.55
1998	442	160.00	1396.00	0.00	81.78	81.78
2002	442	160.00	1400.00	0.00	82.02	82.02
2006	442	160.00	1404.00	0.00	82.25	82.25
2010	442	160.00	1408.00	0.00	82.48	82.48
2014	442	160.00	1412.00	0.00	82.72	82.72
2018	442	160.00	1416.00	0.00	82.95	82.95
2022	442	160.00	1420.00	0.00	83.19	83.19
2026	442	160.00	1424.00	0.00	83.42	83.42
2030	442	160.00	1428.00	0.00	83.65	83.65
2034	442	160.00	1432.00	0.00	83.89	83.89
2038	442	160.00	1436.00	0.00	84.12	84.12
2042	442	160.00	1440.00	0.00	84.36	84.36
2046	442	160.00	1444.00	0.00	84.59	84.59
2050	442	160.00	1448.00	0.00	84.82	84.82
2054	442	160.00	1452.00	0.00	85.06	85.06
2058	442	160.00	1456.00	0.00	85.29	85.29
2062	442	160.00	1460.00	0.00	85.53	85.53
2066	442	160.00	1464.00	0.00	85.76	85.76
2070	442	160.00	1468.00	0.00	85.99	85.99
2074	442	160.00	1472.00	0.00	86.23	86.23
2078	442	160.00	1476.00	0.00	86.46	86.46
2082	442	160.00	1480.00	0.00	86.70	86.70
2086	442	160.00	1484.00	0.00	86.93	86.93
2090	442	160.00	1488.00	0.00	87.16	87.16
2094	442	160.00	1492.00	0.00	87.40	87.40
2098	442	160.00	1496.00	0.00	87.63	87.63
2102	442	160.00	1500.00	0.00	87.87	87.87
2106	442	160.00	1504.00	0.00	88.10	88.10
2110	442	160.00	1508.00	0.00	88.33	88.33
2114	442	160.00	1512.00	0.00	88.57	88.57

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2118	442	160.00	1516.00	0.00	88.80	88.80
2122	442	160.00	1520.00	0.00	89.04	89.04
2126	442	160.00	1524.00	0.00	89.27	89.27
2130	442	160.00	1528.00	0.00	89.50	89.50
2134	442	160.00	1532.00	0.00	89.74	89.74
2138	442	160.00	1536.00	0.00	89.97	89.97
2142	442	160.00	1540.00	0.00	90.21	90.21
2146	442	160.00	1544.00	0.00	90.44	90.44
2150	442	160.00	1548.00	0.00	90.67	90.67
2154	442	160.00	1552.00	0.00	90.91	90.91
2158	442	160.00	1556.00	0.00	91.14	91.14
2162	442	160.00	1560.00	0.00	91.38	91.38
2166	442	160.00	1564.00	0.00	91.61	91.61
2170	442	160.00	1568.00	0.00	91.84	91.84
2174	442	160.00	1572.00	0.00	92.08	92.08
2178	442	160.00	1576.00	0.00	92.31	92.31
2182	442	160.00	1580.00	0.00	92.55	92.55
2186	442	160.00	1584.00	0.00	92.78	92.78
2190	442	160.00	1588.00	0.00	93.01	93.01
2194	442	160.00	1592.00	0.00	93.25	93.25
2198	442	160.00	1596.00	0.00	93.48	93.48
2202	442	160.00	1600.00	0.00	93.72	93.72
2206	442	160.00	1604.00	0.00	93.95	93.95
2210	442	160.00	1608.00	0.00	94.18	94.18
2214	442	160.00	1612.00	0.00	94.42	94.42
2218	442	160.00	1616.00	0.00	94.65	94.65
2222	442	160.00	1620.00	0.00	94.89	94.89
2226	442	160.00	1624.00	0.00	95.12	95.12
2230	442	160.00	1628.00	0.00	95.35	95.35
2234	442	160.00	1632.00	0.00	95.59	95.59
2238	442	160.00	1636.00	0.00	95.82	95.82
2242	442	160.00	1640.00	0.00	96.06	96.06
2246	442	160.00	1644.00	0.00	96.29	96.29
2250	442	160.00	1648.00	0.00	96.52	96.52
2254	442	160.00	1652.00	0.00	96.76	96.76
2258	442	160.00	1656.00	0.00	96.99	96.99
2262	442	160.00	1660.00	0.00	97.23	97.23
2266	442	160.00	1664.00	0.00	97.46	97.46
2270	442	160.00	1668.00	0.00	97.69	97.69
2274	442	160.00	1672.00	0.00	97.93	97.93
2278	442	160.00	1676.00	0.00	98.16	98.16
2282	442	160.00	1680.00	0.00	98.40	98.40
2286	442	160.00	1684.00	0.00	98.63	98.63
2290	442	160.00	1688.00	0.00	98.86	98.86
2294	442	160.00	1692.00	0.00	99.10	99.10
2298	442	160.00	1696.00	0.00	99.33	99.33
2302	442	160.00	1700.00	0.00	99.57	99.57
2306	442	160.00	1704.00	0.00	99.80	99.80
2310	442	160.00	1708.00	0.00	100.03	100.03
2314	442	160.00	1712.00	0.00	100.27	100.27
2318	442	160.00	1716.00	0.00	100.50	100.50
2322	442	160.00	1720.00	0.00	100.74	100.74
2326	442	160.00	1724.00	0.00	100.97	100.97
2330	442	160.00	1728.00	0.00	101.20	101.20
2334	442	160.00	1732.00	0.00	101.44	101.44

**Table letter B**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2338	442	160.00	1736.00	0.00	101.67	101.67
2342	442	160.00	1740.00	0.00	101.91	101.91
2346	442	160.00	1744.00	0.00	102.14	102.14
2350	442	160.00	1748.00	0.00	102.37	102.37
2354	442	160.00	1752.00	0.00	102.61	102.61
2358	442	160.00	1756.00	0.00	102.84	102.84
2362	442	160.00	1760.00	0.00	103.08	103.08
2366	442	160.00	1764.00	0.00	103.31	103.31
2370	442	160.00	1768.00	0.00	103.54	103.54
2374	442	160.00	1772.00	0.00	103.78	103.78
2378	442	160.00	1776.00	0.00	104.01	104.01
2382	442	160.00	1780.00	0.00	104.25	104.25
2386	442	160.00	1784.00	0.00	104.48	104.48
2390	442	160.00	1788.00	0.00	104.71	104.71
2394	442	160.00	1792.00	0.00	104.95	104.95
2398	442	160.00	1796.00	0.00	105.18	105.18
2402	442	160.00	1800.00	0.00	105.42	105.42
2406	442	160.00	1804.00	0.00	105.65	105.65
2410	442	160.00	1808.00	0.00	105.88	105.88
2414	442	160.00	1812.00	0.00	106.12	106.12
2418	442	160.00	1816.00	0.00	106.35	106.35
2422	442	160.00	1820.00	0.00	106.59	106.59
2426	442	160.00	1824.00	0.00	106.82	106.82
2430	442	160.00	1828.00	0.00	107.05	107.05
2434	442	160.00	1832.00	0.00	107.29	107.29
2438	442	160.00	1836.00	0.00	107.52	107.52
2442	442	160.00	1840.00	0.00	107.76	107.76
2446	442	160.00	1844.00	0.00	107.99	107.99
2450	442	160.00	1848.00	0.00	108.22	108.22
2454	442	160.00	1852.00	0.00	108.46	108.46
2458	442	160.00	1856.00	0.00	108.69	108.69
2462	442	160.00	1860.00	0.00	108.93	108.93
2466	442	160.00	1864.00	0.00	109.16	109.16
2470	442	160.00	1868.00	0.00	109.39	109.39
2474	442	160.00	1872.00	0.00	109.63	109.63
2478	442	160.00	1876.00	0.00	109.86	109.86
2482	442	160.00	1880.00	0.00	110.10	110.10
2486	442	160.00	1884.00	0.00	110.33	110.33
2490	442	160.00	1888.00	0.00	110.56	110.56
2494	442	160.00	1892.00	0.00	110.80	110.80
2498	442	160.00	1896.00	0.00	111.03	111.03
2502	442	160.00	1900.00	0.00	111.27	111.27
2506	442	160.00	1904.00	0.00	111.50	111.50
2510	442	160.00	1908.00	0.00	111.73	111.73
2514	442	160.00	1912.00	0.00	111.97	111.97
2518	442	160.00	1916.00	0.00	112.20	112.20
2522	442	160.00	1920.00	0.00	112.44	112.44
2526	442	160.00	1924.00	0.00	112.67	112.67
2530	442	160.00	1928.00	0.00	112.90	112.90
2534	442	160.00	1932.00	0.00	113.14	113.14
2538	442	160.00	1936.00	0.00	113.37	113.37
2542	442	160.00	1940.00	0.00	113.61	113.61
2546	442	160.00	1944.00	0.00	113.84	113.84
2550	442	160.00	1948.00	0.00	114.07	114.07
2554	442	160.00	1952.00	0.00	114.31	114.31

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2558	442	160.00	1956.00	0.00	114.54	114.54
2562	442	160.00	1960.00	0.00	114.78	114.78
2566	442	160.00	1964.00	0.00	115.01	115.01
2570	442	160.00	1968.00	0.00	115.24	115.24
2574	442	160.00	1972.00	0.00	115.48	115.48
2578	442	160.00	1976.00	0.00	115.71	115.71
2582	442	160.00	1980.00	0.00	115.95	115.95
2586	442	160.00	1984.00	0.00	116.18	116.18
2590	442	160.00	1988.00	0.00	116.41	116.41
2594	442	160.00	1992.00	0.00	116.65	116.65
2598	442	160.00	1996.00	0.00	116.88	116.88
2602	442	160.00	2000.00	0.00	117.12	117.12
2606	442	160.00	2004.00	0.00	117.35	117.35
2610	442	160.00	2008.00	0.00	117.58	117.58
2614	442	160.00	2012.00	0.00	117.82	117.82
2618	442	160.00	2016.00	0.00	118.05	118.05
2622	442	160.00	2020.00	0.00	118.29	118.29
2626	442	160.00	2024.00	0.00	118.52	118.52
2630	442	160.00	2028.00	0.00	118.75	118.75
2634	442	160.00	2032.00	0.00	118.99	118.99
2638	442	160.00	2036.00	0.00	119.22	119.22
2642	442	160.00	2040.00	0.00	119.46	119.46
2646	442	160.00	2044.00	0.00	119.69	119.69
2650	442	160.00	2048.00	0.00	119.92	119.92
2654	442	160.00	2052.00	0.00	120.16	120.16
2658	442	160.00	2056.00	0.00	120.39	120.39
2662	442	160.00	2060.00	0.00	120.63	120.63
2666	442	160.00	2064.00	0.00	120.86	120.86
2670	442	160.00	2068.00	0.00	121.09	121.09
2674	442	160.00	2072.00	0.00	121.33	121.33
2678	442	160.00	2076.00	0.00	121.56	121.56
2682	442	160.00	2080.00	0.00	121.80	121.80
2686	442	160.00	2084.00	0.00	122.03	122.03
2690	442	160.00	2088.00	0.00	122.26	122.26
2694	442	160.00	2092.00	0.00	122.50	122.50
2698	442	160.00	2096.00	0.00	122.73	122.73
2702	442	160.00	2100.00	0.00	122.97	122.97
2706	442	160.00	2104.00	0.00	123.20	123.20
2710	442	160.00	2108.00	0.00	123.43	123.43
2714	442	160.00	2112.00	0.00	123.67	123.67
2718	442	160.00	2116.00	0.00	123.90	123.90
2722	442	160.00	2120.00	0.00	124.14	124.14
2726	442	160.00	2124.00	0.00	124.37	124.37
2730	442	160.00	2128.00	0.00	124.60	124.60
2734	442	160.00	2132.00	0.00	124.84	124.84
2738	442	160.00	2136.00	0.00	125.07	125.07
2742	442	160.00	2140.00	0.00	125.31	125.31
2746	442	160.00	2144.00	0.00	125.54	125.54
2750	442	160.00	2148.00	0.00	125.77	125.77
2754	442	160.00	2152.00	0.00	126.01	126.01
2758	442	160.00	2156.00	0.00	126.24	126.24
2762	442	160.00	2160.00	0.00	126.48	126.48
2766	442	160.00	2164.00	0.00	126.71	126.71
2770	442	160.00	2168.00	0.00	126.94	126.94
2774	442	160.00	2172.00	0.00	127.18	127.18

## Table letter B

## Monthly table

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2778	442	160.00	2176.00	0.00	127.41	127.41
2782	442	160.00	2180.00	0.00	127.65	127.65
2786	442	160.00	2184.00	0.00	127.88	127.88
2790	442	160.00	2188.00	0.00	128.11	128.11
2794	442	160.00	2192.00	0.00	128.35	128.35
2798	442	160.00	2196.00	0.00	128.58	128.58
2802	442	160.00	2200.00	0.00	128.82	128.82
2806	442	160.00	2204.00	0.00	129.05	129.05
2810	442	160.00	2208.00	0.00	129.28	129.28
2814	442	160.00	2212.00	0.00	129.52	129.52
2818	442	160.00	2216.00	0.00	129.75	129.75
2822	442	160.00	2220.00	0.00	129.99	129.99
2826	442	160.00	2224.00	0.00	130.22	130.22
2830	442	160.00	2228.00	0.00	130.45	130.45
2834	442	160.00	2232.00	0.00	130.69	130.69
2838	442	160.00	2236.00	0.00	130.92	130.92
2842	442	160.00	2240.00	0.00	131.16	131.16
2846	442	160.00	2244.00	0.00	131.39	131.39
2850	442	160.00	2248.00	0.00	131.62	131.62
2854	442	160.00	2252.00	0.00	131.86	131.86
2858	442	160.00	2256.00	0.00	132.09	132.09
2862	442	160.00	2260.00	0.00	132.33	132.33
2866	442	160.00	2264.00	0.00	132.56	132.56
2870	442	160.00	2268.00	0.00	132.79	132.79
2874	442	160.00	2272.00	0.00	133.03	133.03
2878	442	160.00	2276.00	0.00	133.26	133.26
2882	442	160.00	2280.00	0.00	133.50	133.50
2886	442	160.00	2284.00	0.00	133.73	133.73
2890	442	160.00	2288.00	0.00	133.96	133.96
2894	442	160.00	2292.00	0.00	134.20	134.20
2898	442	160.00	2296.00	0.00	134.43	134.43
2902	442	160.00	2300.00	0.00	134.67	134.67
2906	442	160.00	2304.00	0.00	134.90	134.90
2910	442	160.00	2308.00	0.00	135.13	135.13
2914	442	160.00	2312.00	0.00	135.37	135.37
2918	442	160.00	2316.00	0.00	135.60	135.60
2922	442	160.00	2320.00	0.00	135.84	135.84
2926	442	160.00	2324.00	0.00	136.07	136.07
2930	442	160.00	2328.00	0.00	136.30	136.30
2934	442	160.00	2332.00	0.00	136.54	136.54
2938	442	160.00	2336.00	0.00	136.77	136.77
2942	442	160.00	2340.00	0.00	137.01	137.01
2946	442	160.00	2344.00	0.00	137.24	137.24
2950	442	160.00	2348.00	0.00	137.47	137.47
2954	442	160.00	2352.00	0.00	137.71	137.71
2958	442	160.00	2356.00	0.00	137.94	137.94
2962	442	160.00	2360.00	0.00	138.18	138.18
2966	442	160.00	2364.00	0.00	138.41	138.41
2970	442	160.00	2368.00	0.00	138.64	138.64
2974	442	160.00	2372.00	0.00	138.88	138.88
2978	442	160.00	2376.00	0.00	139.11	139.11
2982	442	160.00	2380.00	0.00	139.35	139.35
2986	442	160.00	2384.00	0.00	139.58	139.58
2990	442	160.00	2388.00	0.00	139.81	139.81
2994	442	160.00	2392.00	0.00	140.05	140.05

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
2998	442	160.00	2396.00	0.00	140.28	140.28
3002	442	160.00	2400.00	0.00	140.52	140.52
3006	442	160.00	2404.00	0.00	140.75	140.75
3010	442	160.00	2408.00	0.00	140.98	140.98
3014	442	160.00	2412.00	0.00	141.22	141.22
3018	442	160.00	2416.00	0.00	141.45	141.45
3022	442	160.00	2420.00	0.00	141.69	141.69
3026	442	160.00	2424.00	0.00	141.92	141.92
3030	442	160.00	2428.00	0.00	142.15	142.15
3034	442	160.00	2432.00	0.00	142.39	142.39
3038	442	160.00	2436.00	0.00	142.62	142.62
3042	442	160.00	2440.00	0.00	142.86	142.86
3046	442	160.00	2444.00	0.00	143.09	143.09
3050	442	160.00	2448.00	0.00	143.32	143.32
3054	442	160.00	2452.00	0.00	143.56	143.56
3058	442	160.00	2456.00	0.00	143.79	143.79
3062	442	160.00	2460.00	0.00	144.03	144.03
3066	442	160.00	2464.00	0.00	144.26	144.26
3070	442	160.00	2468.00	0.00	144.49	144.49
3074	442	160.00	2472.00	0.00	144.73	144.73
3078	442	160.00	2476.00	0.00	144.96	144.96
3082	442	160.00	2480.00	0.00	145.20	145.20
3086	442	160.00	2484.00	0.00	145.43	145.43
3090	442	160.00	2488.00	0.00	145.66	145.66
3094	442	160.00	2492.00	0.00	145.90	145.90
3098	442	160.00	2496.00	0.00	146.13	146.13
3102	442	160.00	2500.00	0.00	146.37	146.37
3106	442	160.00	2504.00	0.00	146.60	146.60
3110	442	160.00	2508.00	0.00	146.83	146.83
3114	442	160.00	2512.00	0.00	147.07	147.07
3118	442	160.00	2516.00	0.00	147.30	147.30
3122	442	160.00	2520.00	0.00	147.54	147.54
3126	442	160.00	2524.00	0.00	147.77	147.77
3130	442	160.00	2528.00	0.00	148.00	148.00
3134	442	160.00	2532.00	0.00	148.24	148.24
3138	442	160.00	2536.00	0.00	148.47	148.47
3142	442	160.00	2540.00	0.00	148.71	148.71
3146	442	160.00	2544.00	0.00	148.94	148.94
3150	442	160.00	2548.00	0.00	149.17	149.17
3154	442	160.00	2552.00	0.00	149.41	149.41
3158	442	160.00	2556.00	0.00	149.64	149.64
3162	442	160.00	2560.00	0.00	149.88	149.88
3166	442	160.00	2564.00	0.00	150.11	150.11
3170	442	160.00	2568.00	0.00	150.34	150.34
3174	442	160.00	2572.00	0.00	150.58	150.58
3178	442	160.00	2576.00	0.00	150.81	150.81
3182	442	160.00	2580.00	0.00	151.05	151.05
3186	442	160.00	2584.00	0.00	151.28	151.28
3190	442	160.00	2588.00	0.00	151.51	151.51
3194	442	160.00	2592.00	0.00	151.75	151.75
3198	442	160.00	2596.00	0.00	151.98	151.98
3202	442	160.00	2600.00	0.00	152.22	152.22
3206	442	160.00	2604.00	0.00	152.45	152.45
3210	442	160.00	2608.00	0.00	152.68	152.68
3214	442	160.00	2612.00	0.00	152.92	152.92

**Table letter B**

**Monthly table**

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL)	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
3218	442	160.00	2616.00	0.00	153.15	153.15
3222	442	160.00	2620.00	0.00	153.39	153.39
3226	442	160.00	2624.00	0.00	153.62	153.62
3230	442	160.00	2628.00	0.00	153.85	153.85
3234	442	160.00	2632.00	0.00	154.09	154.09
3238	442	160.00	2636.00	0.00	154.32	154.32
3242	442	160.00	2640.00	0.00	154.56	154.56
3246	442	160.00	2644.00	0.00	154.79	154.79
3250	442	160.00	2648.00	0.00	155.02	155.02
3254	442	160.00	2652.00	0.00	155.26	155.26
3258	442	160.00	2656.00	0.00	155.49	155.49
3262	442	160.00	2660.00	0.00	155.73	155.73
3266	442	160.00	2664.00	0.00	155.96	155.96
3270	442	160.00	2668.00	0.00	156.19	156.19
3274	442	160.00	2672.00	0.00	156.43	156.43
3278	442	160.00	2676.00	0.00	156.66	156.66
3282	442	160.00	2680.00	0.00	156.90	156.90
3286	442	160.00	2684.00	0.00	157.13	157.13
3290	442	160.00	2688.00	0.00	157.36	157.36
3294	442	160.00	2692.00	0.00	157.60	157.60
3298	442	160.00	2696.00	0.00	157.83	157.83
3302	442	160.00	2700.00	0.00	158.07	158.07
3306	442	160.00	2704.00	0.00	158.30	158.30
3310	442	160.00	2708.00	0.00	158.53	158.53
3314	442	160.00	2712.00	0.00	158.77	158.77
3318	442	160.00	2716.00	0.00	159.00	159.00
3322	442	160.00	2720.00	0.00	159.24	159.24
3326	442	160.00	2724.00	0.00	159.47	159.47
3330	442	160.00	2728.00	0.00	159.70	159.70
3334	442	160.00	2732.00	0.00	159.91	159.91
3337	442	160.00	2735.00	0.00	160.00	160.00
3338	442	160.00	2735.00	1.00	160.17	160.17
3342	442	160.00	2735.00	5.00	160.41	160.41
3346	442	160.00	2735.00	9.00	160.64	160.64
3350	442	160.00	2735.00	13.00	160.88	160.88
3354	442	160.00	2735.00	17.00	161.11	161.11
3358	442	160.00	2735.00	21.00	161.34	161.34
3362	442	160.00	2735.00	25.00	161.58	161.58
3366	442	160.00	2735.00	29.00	161.81	161.81
3370	442	160.00	2735.00	33.00	162.05	162.05
3374	442	160.00	2735.00	37.00	162.28	162.28
3378	442	160.00	2735.00	41.00	162.51	162.51
3382	442	160.00	2735.00	45.00	162.75	162.75
3386	442	160.00	2735.00	49.00	162.98	162.98
3390	442	160.00	2735.00	53.00	163.22	163.22
3394	442	160.00	2735.00	57.00	163.45	163.45
3398	442	160.00	2735.00	61.00	163.68	163.68
3402	442	160.00	2735.00	65.00	163.92	163.92
3406	442	160.00	2735.00	69.00	164.15	164.15
3410	442	160.00	2735.00	73.00	164.39	164.39
3414	442	160.00	2735.00	77.00	164.62	164.62
3418	442	160.00	2735.00	81.00	164.85	164.85
3422	442	160.00	2735.00	85.00	165.09	165.09
3426	442	160.00	2735.00	89.00	165.32	165.32
3430	442	160.00	2735.00	93.00	165.56	165.56

# Monthly table

# Table letter B

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

Employee's earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the 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
3434	442	160.00	2735.00	97.00	165.79	165.79
3438	442	160.00	2735.00	101.00	166.02	166.02
3442	442	160.00	2735.00	105.00	166.26	166.26
3446	442	160.00	2735.00	109.00	166.49	166.49
3450	442	160.00	2735.00	113.00	166.73	166.73
3454	442	160.00	2735.00	117.00	166.96	166.96
3458	442	160.00	2735.00	121.00	167.19	167.19
3462	442	160.00	2735.00	125.00	167.43	167.43
3466	442	160.00	2735.00	129.00	167.66	167.66
3470	442	160.00	2735.00	133.00	167.90	167.90
3474	442	160.00	2735.00	137.00	168.13	168.13
3478	442	160.00	2735.00	141.00	168.36	168.36
3482	442	160.00	2735.00	145.00	168.60	168.60
3486	442	160.00	2735.00	149.00	168.83	168.83
3490	442	160.00	2735.00	153.00	169.07	169.07
3494	442	160.00	2735.00	157.00	169.30	169.30
3498	442	160.00	2735.00	161.00	169.53	169.53
3502	442	160.00	2735.00	165.00	169.77	169.77
3506	442	160.00	2735.00	169.00	170.00	170.00
3510	442	160.00	2735.00	173.00	170.24	170.24
3514	442	160.00	2735.00	177.00	170.47	170.47
3518	442	160.00	2735.00	181.00	170.70	170.70
3522	442	160.00	2735.00	185.00	170.94	170.94
3526	442	160.00	2735.00	189.00	171.17	171.17
3530	442	160.00	2735.00	193.00	171.41	171.41
3534	442	160.00	2735.00	197.00	171.64	171.64
3538	442	160.00	2735.00	201.00	171.82	171.82
3540	442	160.00	2735.00	203.00	171.87	171.87

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

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

Use the main table to work out your NICs due on the earnings up to the UEL.

To work out your NICs due on the earnings above the UEL, take the following action:

**Step Action Example (based on Table letter A with total monthly earnings of £5440.29)**

1 Subtract the UEL figure from the total gross pay. £5440.29 - £3540 = £1900.29

2 Round the answer down to the nearest whole £. Rounded down to £1900

3 Look this figure up in the Additional gross pay table on page 65. Look up £1900

4	If the figure is not shown in the table, build up to it by adding together as few entries as possible.	<b>Amount</b>	<b>Employee's NICs payable</b>
		£1000	£20.00
		£900	+ £18.00
		<b>Totals</b>	<b>= £38.00</b>

5	Add the employee's contributions worked out on the earnings above the UEL (columns 1e and 1f of the Additional gross pay table) to the employee's contributions due for earnings at the UEL (columns 1e and 1f of the main table).	<b>Total payable by employee</b>
		£38.00 (further employee NICs)
		+ £352.56 (due for employee on earnings at UEL)
	<b>Totals</b>	<b>= £390.56</b>

6 Record the figures resulting from Step 5 in columns 1e and 1f of form P11.

On form P11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f
442	160.00	2735.00	203.00	390.56	390.56

## Additional gross pay table

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

Earnings on which contributions payable	Total of employee's and employer's contributions payable	Employee's contributions payable
▼	1e	1f
£	£ p	£ p
1	0.02	0.02
2	0.04	0.04
3	0.06	0.06
4	0.08	0.08
5	0.10	0.10
6	0.12	0.12
7	0.14	0.14
8	0.16	0.16
9	0.18	0.18
10	0.20	0.20
11	0.22	0.22
12	0.24	0.24
13	0.26	0.26
14	0.28	0.28
15	0.30	0.30
16	0.32	0.32
17	0.34	0.34
18	0.36	0.36
19	0.38	0.38
20	0.40	0.40
21	0.42	0.42
22	0.44	0.44
23	0.46	0.46
24	0.48	0.48
25	0.50	0.50
26	0.52	0.52
27	0.54	0.54
28	0.56	0.56
29	0.58	0.58
30	0.60	0.60
31	0.62	0.62
32	0.64	0.64
33	0.66	0.66
34	0.68	0.68
35	0.70	0.70
36	0.72	0.72
37	0.74	0.74
38	0.76	0.76
39	0.78	0.78
40	0.80	0.80
41	0.82	0.82
42	0.84	0.84
43	0.86	0.86
44	0.88	0.88
45	0.90	0.90
46	0.92	0.92
47	0.94	0.94
48	0.96	0.96
49	0.98	0.98
50	1.00	1.00
51	1.02	1.02
52	1.04	1.04
53	1.06	1.06
54	1.08	1.08
55	1.10	1.10

Earnings on which contributions payable	Total of employee's and employer's contributions payable	Employee's contributions payable
▼	1e	1f
£	£ p	£ p
56	1.12	1.12
57	1.14	1.14
58	1.16	1.16
59	1.18	1.18
60	1.20	1.20
61	1.22	1.22
62	1.24	1.24
63	1.26	1.26
64	1.28	1.28
65	1.30	1.30
66	1.32	1.32
67	1.34	1.34
68	1.36	1.36
69	1.38	1.38
70	1.40	1.40
71	1.42	1.42
72	1.44	1.44
73	1.46	1.46
74	1.48	1.48
75	1.50	1.50
76	1.52	1.52
77	1.54	1.54
78	1.56	1.56
79	1.58	1.58
80	1.60	1.60
81	1.62	1.62
82	1.64	1.64
83	1.66	1.66
84	1.68	1.68
85	1.70	1.70
86	1.72	1.72
87	1.74	1.74
88	1.76	1.76
89	1.78	1.78
90	1.80	1.80
91	1.82	1.82
92	1.84	1.84
93	1.86	1.86
94	1.88	1.88
95	1.90	1.90
96	1.92	1.92
97	1.94	1.94
98	1.96	1.96
99	1.98	1.98
100	2.00	2.00
200	4.00	4.00
300	6.00	6.00
400	8.00	8.00
500	10.00	10.00
600	12.00	12.00
700	14.00	14.00
800	16.00	16.00
900	18.00	18.00
1000	20.00	20.00
2000	40.00	40.00

## Additional gross pay table

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

Earnings on which contributions payable ▼	Total of employee's and employer's contributions payable 1e	Employee's contributions payable 1f
£	£ p	£ p
3000	60.00	60.00
4000	80.00	80.00
5000	100.00	100.00
6000	120.00	120.00
7000	140.00	140.00
8000	160.00	160.00
9000	180.00	180.00
10000	200.00	200.00
20000	400.00	400.00
30000	600.00	600.00
40000	800.00	800.00
50000	1000.00	1000.00
60000	1200.00	1200.00
70000	1400.00	1400.00
80000	1600.00	1600.00
90000	1800.00	1800.00
100000	2000.00	2000.00







