

National Insurance contributions Tables B and C

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

Help and further guidance

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

The Internet

Go to our website at www.hmrc.gov.uk/payee

Your Employer CD-ROM

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

The CD-ROM has:

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

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

There is also:

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

Employer Helpbooks

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

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

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

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

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

Or you can order copies from the Employer Orderline:

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

Forms and guidance in Braille, larger print and audio

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

Yr Iaith Gymraeg

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

By phone - employer helplines

New employers and employers with less than three years payroll experience

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

Employers with more than three years payroll experience

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

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

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

A list of helplines and opening hours is available:

- on our website at www.hmrc.gov.uk/contactus/helplines.htm
- on your CD-ROM, and
- in your Employer Bulletin.

Your HM Revenue & Customs office

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

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

In Person

We can help with many payroll topics, explaining:

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

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

Online Services

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

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

- email helpdesk@ir-efile.gov.uk
- phone **08456 055 999** open seven days a week 08.00 – 20.00.

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Changes for the 2009–10 tax year

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

Save money - avoid errors

Have you used the correct P11 and P14?

- P11 must show 'Year to April 2010' in the left hand corner. P14 must show '2009-10' in the right hand corner. You may find this checklist useful when completing your Employer Annual Returns
- 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
- when completing your P14s:
 - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
 - is the correct category of contribution shown? This is usually either A, B, C, D, E, F, G, J, L or S
 - have you checked 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 State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number on your P35
- reminder - if the contribution category is F, G or S, or mariners' equivalent or Stakeholder Pension, don't forget to show the relevant Scheme Contracted-out Number on the P14.

Something you may wish to consider throughout the year to make sure the correct information is held

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

Software:

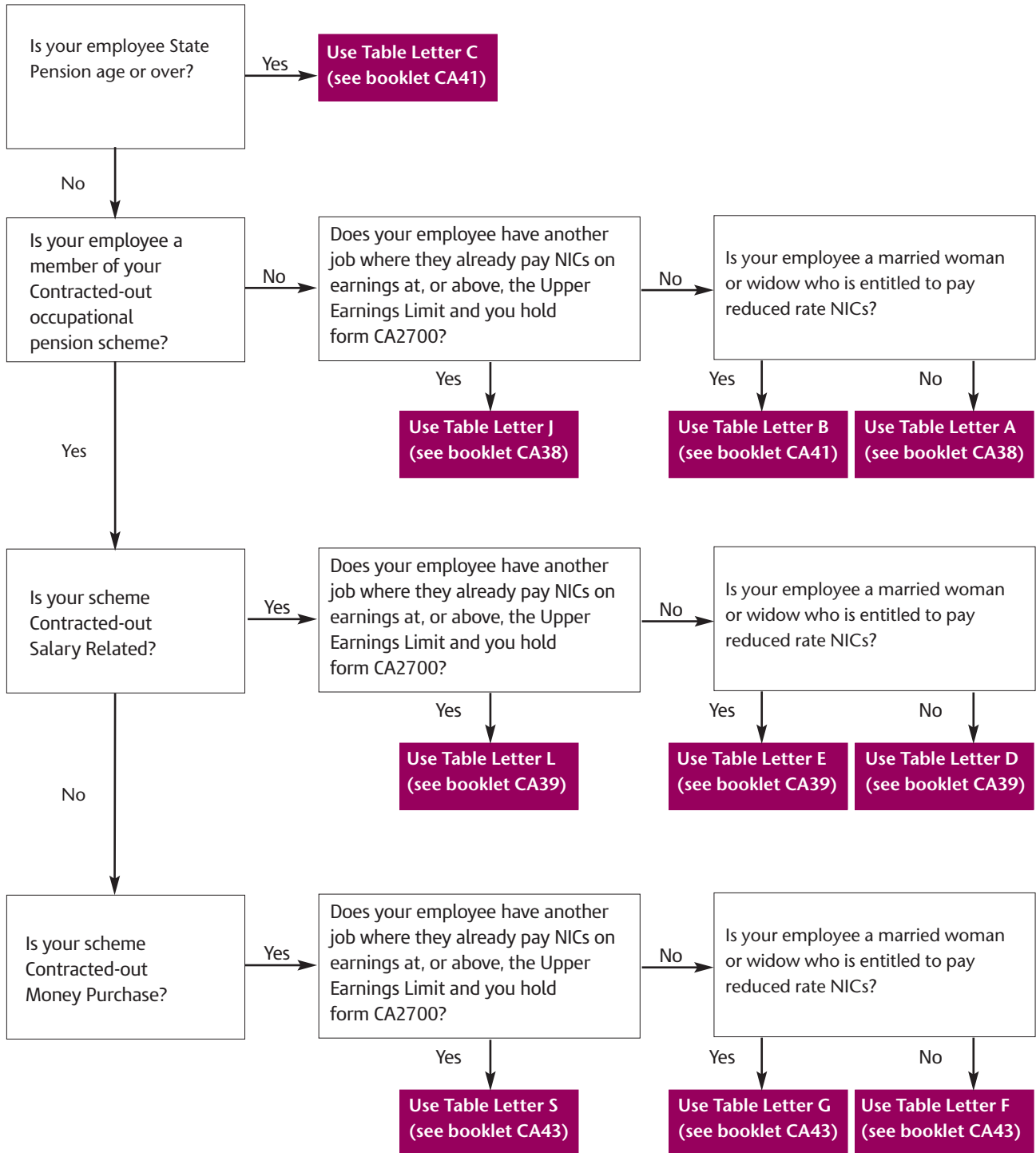
- has your software been upgraded for 2009-10?

Which National Insurance Tables to use

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

Check you are using the Tables for 2009–10.

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



If you employ mariners, the CA42 *National Insurance Tables* gives details of category letters, rates and limits to use.

Important - please note:

NIC Tables are renewed every Tax Year. These can be requested from the Employer Orderline on **08457 646 646**.

Check you are using the Tables for 2009–10. You must use the correct Tables when calculating 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) (£95 weekly or £412 monthly). This is because NIC liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) (£110 weekly or £476 monthly). But, for standard rate NICs, earnings between the LEL and the ET are used to protect the employee's entitlement to benefit.

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

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

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

The last earnings figure in each table is the UEL (£884 weekly or £3,656 monthly). This is because employee's contributions are due only at a rate of 1% on earnings above the UEL. The employer pays contributions at the rate of 12.8% on earnings above the UEL.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NIC liability for each step is based on the earnings limits and percentage rates shown on page 6 and with the exception of the LEL, ET, UAP and UEL, is calculated at the mid point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to calculate 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 pages 68 or 69.

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

An example form P11 is also shown on page 7.

Using these tables to work out NICs

Introduction

You can work out NICs by using either:

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the helpbook E13 *Day-to-day payroll*.

For general information about NICs, see the Employer Helpbooks.

Are you using the right tables?

Only use these tables between **6 April 2009** and **5 April 2010**, that is, the 2009–10 tax year.

Only use the tables in this booklet for employees who are employed in the 2009–10 tax year, and for whom NICs are payable under contribution Table letter B or C.

For further information about contribution Table letters, see the helpbook E13 *Day-to-day payroll*.

If there is no table in this booklet for a particular employee, you must use a table from a different booklet.

About these tables

The two different sets of tables under letters B and C are for:

- weekly pay intervals, and
- monthly pay intervals.

The letters B and C correspond with the contribution Table letter under which NICs are payable.

Identifying the correct table to use

Table B

Use this table for married women or widows

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

For these women, you must have a valid:

- form CA41 39 or CF383, Certificate of Election, or
- form CF380A, Certificate of Reduced Liability.

Table C

Use this table for men aged 65 or over and women aged 60 or over, for whom you hold a valid certificate CA41 40 or CF384.

How to use these tables

Step Action

- 1 decide which table (B or C and weekly or monthly) is appropriate for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the employee's 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 the employee's total earnings exceed the UEL, see pages 68 or 69
- 3 record the figures in each column of the table onto the employee's form P11 *Deductions Working Sheet* See the example on page 7.

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

- 1 divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- 2 find the amount of NICs due for the average weekly or monthly amount
- 3 multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- 4 record the multiplied amounts on their form P11 *Deductions Working Sheet*.

To adapt these tables to work out NICs for a company director, see CA44 *National Insurance for Company Directors*.

Changes to your circumstances

If you change your business address or no longer need tables, please notify the Pay As You Earn section of your local HM Revenue & Customs Office, quoting your Pay As You Earn reference number.

If you are unhappy with our service

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

Earnings limits and NIC rates

Earnings limits	Employee's contribution		Employer's contribution
	Contribution table letter B	Contribution table letter C	Table letters B and C
Below £95 weekly, or below £412 monthly, or below £4,940 yearly	Nil	Nil	Nil
£95 to £110 weekly, or £412 to £476 monthly, or £4,940 to £5,715 yearly	0%	Nil	0%
£110.01 to £770 weekly, or £476.01 to £3,337 monthly, or £5,715.01 to £40,040 yearly	4.85% on earnings above the ET	Nil	12.8% on earnings above the ET
£770.01 to £844 weekly, or £3,337.01 to £3,656 monthly, or £40,040.01 to £43,875 yearly	4.85% on earnings above the ET	Nil	12.8% on earnings above the ET
Over £844 weekly, or over £3,656 monthly, or over £43,875 yearly	4.85% on earnings above the ET, up to and including the UEL, then 1% on all earnings above the UEL	Nil	12.8% on earnings above the ET

An example of working out NICs using these tables and recording figures on form P11

Example

A monthly paid female employee in not contracted-out employment earns £881.15, payable on 29 April 2009 (tax month 1).

NICs are due under Monthly Table letter B. The nearest lower figure to £881.15 is £880.

Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table B

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
880	412	64.00	404.00	0.00	71.66	19.69	51.97

Extract from Form P11

		National Insurance contributions						Statutory payments		
		Earnings details				Contribution details		Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2	Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 2
Month number	Week number	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions - mark minus amounts 'R'	Employee's contributions due on all earnings above the ET			
		1a	1b	1c	1d	1e	1f	1g	1h	1i
		£	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
1	1									
	2									
	3									
1	4	412	64.00	404.00	0.00	71.66	19.69			

Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UAP = Upper Accrual Point; UEL = Upper Earnings Limit.

For tips on completing form P11, see the Employer Helpbooks.

For an example of a completed form P11, see the Helpbook E10 *Finishing the tax year up to 5 April 2009*.

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

Use this table for

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

Do not use this table for

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see booklet CA38.

Completing Deductions Working Sheet, form P11 or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 68.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
Up to and including 94.99	No NIC Liability, make no entries on forms P11 and P14						
95	95	0.00	0.00	0.00	0.00	0.00	0.00
96	95	1.00	0.00	0.00	0.00	0.00	0.00
97	95	2.00	0.00	0.00	0.00	0.00	0.00
98	95	3.00	0.00	0.00	0.00	0.00	0.00
99	95	4.00	0.00	0.00	0.00	0.00	0.00
100	95	5.00	0.00	0.00	0.00	0.00	0.00
101	95	6.00	0.00	0.00	0.00	0.00	0.00
102	95	7.00	0.00	0.00	0.00	0.00	0.00
103	95	8.00	0.00	0.00	0.00	0.00	0.00
104	95	9.00	0.00	0.00	0.00	0.00	0.00
105	95	10.00	0.00	0.00	0.00	0.00	0.00
106	95	11.00	0.00	0.00	0.00	0.00	0.00
107	95	12.00	0.00	0.00	0.00	0.00	0.00
108	95	13.00	0.00	0.00	0.00	0.00	0.00
109	95	14.00	0.00	0.00	0.00	0.00	0.00
110	95	15.00	0.00	0.00	0.00	0.00	0.00
111	95	15.00	1.00	0.00	0.26	0.07	0.19
112	95	15.00	2.00	0.00	0.44	0.12	0.32
113	95	15.00	3.00	0.00	0.62	0.17	0.45
114	95	15.00	4.00	0.00	0.80	0.22	0.58
115	95	15.00	5.00	0.00	0.97	0.27	0.70
116	95	15.00	6.00	0.00	1.14	0.31	0.83
117	95	15.00	7.00	0.00	1.32	0.36	0.96
118	95	15.00	8.00	0.00	1.50	0.41	1.09
119	95	15.00	9.00	0.00	1.68	0.46	1.22
120	95	15.00	10.00	0.00	1.85	0.51	1.34
121	95	15.00	11.00	0.00	2.03	0.56	1.47
122	95	15.00	12.00	0.00	2.21	0.61	1.60
123	95	15.00	13.00	0.00	2.38	0.65	1.73
124	95	15.00	14.00	0.00	2.56	0.70	1.86
125	95	15.00	15.00	0.00	2.73	0.75	1.98
126	95	15.00	16.00	0.00	2.91	0.80	2.11
127	95	15.00	17.00	0.00	3.09	0.85	2.24
128	95	15.00	18.00	0.00	3.27	0.90	2.37
129	95	15.00	19.00	0.00	3.44	0.94	2.50

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

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
240	95	15.00	130.00	0.00	23.03	6.33	16.70
241	95	15.00	131.00	0.00	23.21	6.38	16.83
242	95	15.00	132.00	0.00	23.39	6.43	16.96
243	95	15.00	133.00	0.00	23.56	6.47	17.09
244	95	15.00	134.00	0.00	23.74	6.52	17.22
245	95	15.00	135.00	0.00	23.91	6.57	17.34
246	95	15.00	136.00	0.00	24.09	6.62	17.47
247	95	15.00	137.00	0.00	24.27	6.67	17.60
248	95	15.00	138.00	0.00	24.45	6.72	17.73
249	95	15.00	139.00	0.00	24.62	6.76	17.86
250	95	15.00	140.00	0.00	24.79	6.81	17.98
251	95	15.00	141.00	0.00	24.97	6.86	18.11
252	95	15.00	142.00	0.00	25.15	6.91	18.24
253	95	15.00	143.00	0.00	25.33	6.96	18.37
254	95	15.00	144.00	0.00	25.51	7.01	18.50
255	95	15.00	145.00	0.00	25.68	7.06	18.62
256	95	15.00	146.00	0.00	25.85	7.10	18.75
257	95	15.00	147.00	0.00	26.03	7.15	18.88
258	95	15.00	148.00	0.00	26.21	7.20	19.01
259	95	15.00	149.00	0.00	26.39	7.25	19.14
260	95	15.00	150.00	0.00	26.56	7.30	19.26
261	95	15.00	151.00	0.00	26.74	7.35	19.39
262	95	15.00	152.00	0.00	26.92	7.40	19.52
263	95	15.00	153.00	0.00	27.09	7.44	19.65
264	95	15.00	154.00	0.00	27.27	7.49	19.78
265	95	15.00	155.00	0.00	27.44	7.54	19.90
266	95	15.00	156.00	0.00	27.62	7.59	20.03
267	95	15.00	157.00	0.00	27.80	7.64	20.16
268	95	15.00	158.00	0.00	27.98	7.69	20.29
269	95	15.00	159.00	0.00	28.15	7.73	20.42
270	95	15.00	160.00	0.00	28.32	7.78	20.54
271	95	15.00	161.00	0.00	28.50	7.83	20.67
272	95	15.00	162.00	0.00	28.68	7.88	20.80
273	95	15.00	163.00	0.00	28.86	7.93	20.93
274	95	15.00	164.00	0.00	29.04	7.98	21.06
275	95	15.00	165.00	0.00	29.21	8.03	21.18
276	95	15.00	166.00	0.00	29.38	8.07	21.31
277	95	15.00	167.00	0.00	29.56	8.12	21.44
278	95	15.00	168.00	0.00	29.74	8.17	21.57
279	95	15.00	169.00	0.00	29.92	8.22	21.70
280	95	15.00	170.00	0.00	30.09	8.27	21.82
281	95	15.00	171.00	0.00	30.27	8.32	21.95
282	95	15.00	172.00	0.00	30.45	8.37	22.08
283	95	15.00	173.00	0.00	30.62	8.41	22.21
284	95	15.00	174.00	0.00	30.80	8.46	22.34
285	95	15.00	175.00	0.00	30.97	8.51	22.46
286	95	15.00	176.00	0.00	31.15	8.56	22.59
287	95	15.00	177.00	0.00	31.33	8.61	22.72
288	95	15.00	178.00	0.00	31.51	8.66	22.85
289	95	15.00	179.00	0.00	31.68	8.70	22.98
290	95	15.00	180.00	0.00	31.85	8.75	23.10
291	95	15.00	181.00	0.00	32.03	8.80	23.23
292	95	15.00	182.00	0.00	32.21	8.85	23.36
293	95	15.00	183.00	0.00	32.39	8.90	23.49
294	95	15.00	184.00	0.00	32.57	8.95	23.62

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
295	95	15.00	185.00	0.00	32.74	9.00	23.74
296	95	15.00	186.00	0.00	32.91	9.04	23.87
297	95	15.00	187.00	0.00	33.09	9.09	24.00
298	95	15.00	188.00	0.00	33.27	9.14	24.13
299	95	15.00	189.00	0.00	33.45	9.19	24.26
300	95	15.00	190.00	0.00	33.62	9.24	24.38
301	95	15.00	191.00	0.00	33.80	9.29	24.51
302	95	15.00	192.00	0.00	33.98	9.34	24.64
303	95	15.00	193.00	0.00	34.15	9.38	24.77
304	95	15.00	194.00	0.00	34.33	9.43	24.90
305	95	15.00	195.00	0.00	34.50	9.48	25.02
306	95	15.00	196.00	0.00	34.68	9.53	25.15
307	95	15.00	197.00	0.00	34.86	9.58	25.28
308	95	15.00	198.00	0.00	35.04	9.63	25.41
309	95	15.00	199.00	0.00	35.21	9.67	25.54
310	95	15.00	200.00	0.00	35.38	9.72	25.66
311	95	15.00	201.00	0.00	35.56	9.77	25.79
312	95	15.00	202.00	0.00	35.74	9.82	25.92
313	95	15.00	203.00	0.00	35.92	9.87	26.05
314	95	15.00	204.00	0.00	36.10	9.92	26.18
315	95	15.00	205.00	0.00	36.27	9.97	26.30
316	95	15.00	206.00	0.00	36.44	10.01	26.43
317	95	15.00	207.00	0.00	36.62	10.06	26.56
318	95	15.00	208.00	0.00	36.80	10.11	26.69
319	95	15.00	209.00	0.00	36.98	10.16	26.82
320	95	15.00	210.00	0.00	37.15	10.21	26.94
321	95	15.00	211.00	0.00	37.33	10.26	27.07
322	95	15.00	212.00	0.00	37.51	10.31	27.20
323	95	15.00	213.00	0.00	37.68	10.35	27.33
324	95	15.00	214.00	0.00	37.86	10.40	27.46
325	95	15.00	215.00	0.00	38.03	10.45	27.58
326	95	15.00	216.00	0.00	38.21	10.50	27.71
327	95	15.00	217.00	0.00	38.39	10.55	27.84
328	95	15.00	218.00	0.00	38.57	10.60	27.97
329	95	15.00	219.00	0.00	38.74	10.64	28.10
330	95	15.00	220.00	0.00	38.91	10.69	28.22
331	95	15.00	221.00	0.00	39.09	10.74	28.35
332	95	15.00	222.00	0.00	39.27	10.79	28.48
333	95	15.00	223.00	0.00	39.45	10.84	28.61
334	95	15.00	224.00	0.00	39.63	10.89	28.74
335	95	15.00	225.00	0.00	39.80	10.94	28.86
336	95	15.00	226.00	0.00	39.97	10.98	28.99
337	95	15.00	227.00	0.00	40.15	11.03	29.12
338	95	15.00	228.00	0.00	40.33	11.08	29.25
339	95	15.00	229.00	0.00	40.51	11.13	29.38
340	95	15.00	230.00	0.00	40.68	11.18	29.50
341	95	15.00	231.00	0.00	40.86	11.23	29.63
342	95	15.00	232.00	0.00	41.04	11.28	29.76
343	95	15.00	233.00	0.00	41.21	11.32	29.89
344	95	15.00	234.00	0.00	41.39	11.37	30.02
345	95	15.00	235.00	0.00	41.56	11.42	30.14
346	95	15.00	236.00	0.00	41.74	11.47	30.27
347	95	15.00	237.00	0.00	41.92	11.52	30.40
348	95	15.00	238.00	0.00	42.10	11.57	30.53
349	95	15.00	239.00	0.00	42.27	11.61	30.66

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
350	95	15.00	240.00	0.00	42.44	11.66	30.78
351	95	15.00	241.00	0.00	42.62	11.71	30.91
352	95	15.00	242.00	0.00	42.80	11.76	31.04
353	95	15.00	243.00	0.00	42.98	11.81	31.17
354	95	15.00	244.00	0.00	43.16	11.86	31.30
355	95	15.00	245.00	0.00	43.33	11.91	31.42
356	95	15.00	246.00	0.00	43.50	11.95	31.55
357	95	15.00	247.00	0.00	43.68	12.00	31.68
358	95	15.00	248.00	0.00	43.86	12.05	31.81
359	95	15.00	249.00	0.00	44.04	12.10	31.94
360	95	15.00	250.00	0.00	44.21	12.15	32.06
361	95	15.00	251.00	0.00	44.39	12.20	32.19
362	95	15.00	252.00	0.00	44.57	12.25	32.32
363	95	15.00	253.00	0.00	44.74	12.29	32.45
364	95	15.00	254.00	0.00	44.92	12.34	32.58
365	95	15.00	255.00	0.00	45.09	12.39	32.70
366	95	15.00	256.00	0.00	45.27	12.44	32.83
367	95	15.00	257.00	0.00	45.45	12.49	32.96
368	95	15.00	258.00	0.00	45.63	12.54	33.09
369	95	15.00	259.00	0.00	45.80	12.58	33.22
370	95	15.00	260.00	0.00	45.97	12.63	33.34
371	95	15.00	261.00	0.00	46.15	12.68	33.47
372	95	15.00	262.00	0.00	46.33	12.73	33.60
373	95	15.00	263.00	0.00	46.51	12.78	33.73
374	95	15.00	264.00	0.00	46.69	12.83	33.86
375	95	15.00	265.00	0.00	46.86	12.88	33.98
376	95	15.00	266.00	0.00	47.03	12.92	34.11
377	95	15.00	267.00	0.00	47.21	12.97	34.24
378	95	15.00	268.00	0.00	47.39	13.02	34.37
379	95	15.00	269.00	0.00	47.57	13.07	34.50
380	95	15.00	270.00	0.00	47.74	13.12	34.62
381	95	15.00	271.00	0.00	47.92	13.17	34.75
382	95	15.00	272.00	0.00	48.10	13.22	34.88
383	95	15.00	273.00	0.00	48.27	13.26	35.01
384	95	15.00	274.00	0.00	48.45	13.31	35.14
385	95	15.00	275.00	0.00	48.62	13.36	35.26
386	95	15.00	276.00	0.00	48.80	13.41	35.39
387	95	15.00	277.00	0.00	48.98	13.46	35.52
388	95	15.00	278.00	0.00	49.16	13.51	35.65
389	95	15.00	279.00	0.00	49.33	13.55	35.78
390	95	15.00	280.00	0.00	49.50	13.60	35.90
391	95	15.00	281.00	0.00	49.68	13.65	36.03
392	95	15.00	282.00	0.00	49.86	13.70	36.16
393	95	15.00	283.00	0.00	50.04	13.75	36.29
394	95	15.00	284.00	0.00	50.22	13.80	36.42
395	95	15.00	285.00	0.00	50.39	13.85	36.54
396	95	15.00	286.00	0.00	50.56	13.89	36.67
397	95	15.00	287.00	0.00	50.74	13.94	36.80
398	95	15.00	288.00	0.00	50.92	13.99	36.93
399	95	15.00	289.00	0.00	51.10	14.04	37.06
400	95	15.00	290.00	0.00	51.27	14.09	37.18
401	95	15.00	291.00	0.00	51.45	14.14	37.31
402	95	15.00	292.00	0.00	51.63	14.19	37.44
403	95	15.00	293.00	0.00	51.80	14.23	37.57
404	95	15.00	294.00	0.00	51.98	14.28	37.70

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
405	95	15.00	295.00	0.00	52.15	14.33	37.82
406	95	15.00	296.00	0.00	52.33	14.38	37.95
407	95	15.00	297.00	0.00	52.51	14.43	38.08
408	95	15.00	298.00	0.00	52.69	14.48	38.21
409	95	15.00	299.00	0.00	52.86	14.52	38.34
410	95	15.00	300.00	0.00	53.03	14.57	38.46
411	95	15.00	301.00	0.00	53.21	14.62	38.59
412	95	15.00	302.00	0.00	53.39	14.67	38.72
413	95	15.00	303.00	0.00	53.57	14.72	38.85
414	95	15.00	304.00	0.00	53.75	14.77	38.98
415	95	15.00	305.00	0.00	53.92	14.82	39.10
416	95	15.00	306.00	0.00	54.09	14.86	39.23
417	95	15.00	307.00	0.00	54.27	14.91	39.36
418	95	15.00	308.00	0.00	54.45	14.96	39.49
419	95	15.00	309.00	0.00	54.63	15.01	39.62
420	95	15.00	310.00	0.00	54.80	15.06	39.74
421	95	15.00	311.00	0.00	54.98	15.11	39.87
422	95	15.00	312.00	0.00	55.16	15.16	40.00
423	95	15.00	313.00	0.00	55.33	15.20	40.13
424	95	15.00	314.00	0.00	55.51	15.25	40.26
425	95	15.00	315.00	0.00	55.68	15.30	40.38
426	95	15.00	316.00	0.00	55.86	15.35	40.51
427	95	15.00	317.00	0.00	56.04	15.40	40.64
428	95	15.00	318.00	0.00	56.22	15.45	40.77
429	95	15.00	319.00	0.00	56.39	15.49	40.90
430	95	15.00	320.00	0.00	56.56	15.54	41.02
431	95	15.00	321.00	0.00	56.74	15.59	41.15
432	95	15.00	322.00	0.00	56.92	15.64	41.28
433	95	15.00	323.00	0.00	57.10	15.69	41.41
434	95	15.00	324.00	0.00	57.28	15.74	41.54
435	95	15.00	325.00	0.00	57.45	15.79	41.66
436	95	15.00	326.00	0.00	57.62	15.83	41.79
437	95	15.00	327.00	0.00	57.80	15.88	41.92
438	95	15.00	328.00	0.00	57.98	15.93	42.05
439	95	15.00	329.00	0.00	58.16	15.98	42.18
440	95	15.00	330.00	0.00	58.33	16.03	42.30
441	95	15.00	331.00	0.00	58.51	16.08	42.43
442	95	15.00	332.00	0.00	58.69	16.13	42.56
443	95	15.00	333.00	0.00	58.86	16.17	42.69
444	95	15.00	334.00	0.00	59.04	16.22	42.82
445	95	15.00	335.00	0.00	59.21	16.27	42.94
446	95	15.00	336.00	0.00	59.39	16.32	43.07
447	95	15.00	337.00	0.00	59.57	16.37	43.20
448	95	15.00	338.00	0.00	59.75	16.42	43.33
449	95	15.00	339.00	0.00	59.92	16.46	43.46
450	95	15.00	340.00	0.00	60.09	16.51	43.58
451	95	15.00	341.00	0.00	60.27	16.56	43.71
452	95	15.00	342.00	0.00	60.45	16.61	43.84
453	95	15.00	343.00	0.00	60.63	16.66	43.97
454	95	15.00	344.00	0.00	60.81	16.71	44.10
455	95	15.00	345.00	0.00	60.98	16.76	44.22
456	95	15.00	346.00	0.00	61.15	16.80	44.35
457	95	15.00	347.00	0.00	61.33	16.85	44.48
458	95	15.00	348.00	0.00	61.51	16.90	44.61
459	95	15.00	349.00	0.00	61.69	16.95	44.74

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
460	95	15.00	350.00	0.00	61.86	17.00	44.86
461	95	15.00	351.00	0.00	62.04	17.05	44.99
462	95	15.00	352.00	0.00	62.22	17.10	45.12
463	95	15.00	353.00	0.00	62.39	17.14	45.25
464	95	15.00	354.00	0.00	62.57	17.19	45.38
465	95	15.00	355.00	0.00	62.74	17.24	45.50
466	95	15.00	356.00	0.00	62.92	17.29	45.63
467	95	15.00	357.00	0.00	63.10	17.34	45.76
468	95	15.00	358.00	0.00	63.28	17.39	45.89
469	95	15.00	359.00	0.00	63.45	17.43	46.02
470	95	15.00	360.00	0.00	63.62	17.48	46.14
471	95	15.00	361.00	0.00	63.80	17.53	46.27
472	95	15.00	362.00	0.00	63.98	17.58	46.40
473	95	15.00	363.00	0.00	64.16	17.63	46.53
474	95	15.00	364.00	0.00	64.34	17.68	46.66
475	95	15.00	365.00	0.00	64.51	17.73	46.78
476	95	15.00	366.00	0.00	64.68	17.77	46.91
477	95	15.00	367.00	0.00	64.86	17.82	47.04
478	95	15.00	368.00	0.00	65.04	17.87	47.17
479	95	15.00	369.00	0.00	65.22	17.92	47.30
480	95	15.00	370.00	0.00	65.39	17.97	47.42
481	95	15.00	371.00	0.00	65.57	18.02	47.55
482	95	15.00	372.00	0.00	65.75	18.07	47.68
483	95	15.00	373.00	0.00	65.92	18.11	47.81
484	95	15.00	374.00	0.00	66.10	18.16	47.94
485	95	15.00	375.00	0.00	66.27	18.21	48.06
486	95	15.00	376.00	0.00	66.45	18.26	48.19
487	95	15.00	377.00	0.00	66.63	18.31	48.32
488	95	15.00	378.00	0.00	66.81	18.36	48.45
489	95	15.00	379.00	0.00	66.98	18.40	48.58
490	95	15.00	380.00	0.00	67.15	18.45	48.70
491	95	15.00	381.00	0.00	67.33	18.50	48.83
492	95	15.00	382.00	0.00	67.51	18.55	48.96
493	95	15.00	383.00	0.00	67.69	18.60	49.09
494	95	15.00	384.00	0.00	67.87	18.65	49.22
495	95	15.00	385.00	0.00	68.04	18.70	49.34
496	95	15.00	386.00	0.00	68.21	18.74	49.47
497	95	15.00	387.00	0.00	68.39	18.79	49.60
498	95	15.00	388.00	0.00	68.57	18.84	49.73
499	95	15.00	389.00	0.00	68.75	18.89	49.86
500	95	15.00	390.00	0.00	68.92	18.94	49.98
501	95	15.00	391.00	0.00	69.10	18.99	50.11
502	95	15.00	392.00	0.00	69.28	19.04	50.24
503	95	15.00	393.00	0.00	69.45	19.08	50.37
504	95	15.00	394.00	0.00	69.63	19.13	50.50
505	95	15.00	395.00	0.00	69.80	19.18	50.62
506	95	15.00	396.00	0.00	69.98	19.23	50.75
507	95	15.00	397.00	0.00	70.16	19.28	50.88
508	95	15.00	398.00	0.00	70.34	19.33	51.01
509	95	15.00	399.00	0.00	70.51	19.37	51.14
510	95	15.00	400.00	0.00	70.68	19.42	51.26
511	95	15.00	401.00	0.00	70.86	19.47	51.39
512	95	15.00	402.00	0.00	71.04	19.52	51.52
513	95	15.00	403.00	0.00	71.22	19.57	51.65
514	95	15.00	404.00	0.00	71.40	19.62	51.78

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
515	95	15.00	405.00	0.00	71.57	19.67	51.90
516	95	15.00	406.00	0.00	71.74	19.71	52.03
517	95	15.00	407.00	0.00	71.92	19.76	52.16
518	95	15.00	408.00	0.00	72.10	19.81	52.29
519	95	15.00	409.00	0.00	72.28	19.86	52.42
520	95	15.00	410.00	0.00	72.45	19.91	52.54
521	95	15.00	411.00	0.00	72.63	19.96	52.67
522	95	15.00	412.00	0.00	72.81	20.01	52.80
523	95	15.00	413.00	0.00	72.98	20.05	52.93
524	95	15.00	414.00	0.00	73.16	20.10	53.06
525	95	15.00	415.00	0.00	73.33	20.15	53.18
526	95	15.00	416.00	0.00	73.51	20.20	53.31
527	95	15.00	417.00	0.00	73.69	20.25	53.44
528	95	15.00	418.00	0.00	73.87	20.30	53.57
529	95	15.00	419.00	0.00	74.04	20.34	53.70
530	95	15.00	420.00	0.00	74.21	20.39	53.82
531	95	15.00	421.00	0.00	74.39	20.44	53.95
532	95	15.00	422.00	0.00	74.57	20.49	54.08
533	95	15.00	423.00	0.00	74.75	20.54	54.21
534	95	15.00	424.00	0.00	74.93	20.59	54.34
535	95	15.00	425.00	0.00	75.10	20.64	54.46
536	95	15.00	426.00	0.00	75.27	20.68	54.59
537	95	15.00	427.00	0.00	75.45	20.73	54.72
538	95	15.00	428.00	0.00	75.63	20.78	54.85
539	95	15.00	429.00	0.00	75.81	20.83	54.98
540	95	15.00	430.00	0.00	75.98	20.88	55.10
541	95	15.00	431.00	0.00	76.16	20.93	55.23
542	95	15.00	432.00	0.00	76.34	20.98	55.36
543	95	15.00	433.00	0.00	76.51	21.02	55.49
544	95	15.00	434.00	0.00	76.69	21.07	55.62
545	95	15.00	435.00	0.00	76.86	21.12	55.74
546	95	15.00	436.00	0.00	77.04	21.17	55.87
547	95	15.00	437.00	0.00	77.22	21.22	56.00
548	95	15.00	438.00	0.00	77.40	21.27	56.13
549	95	15.00	439.00	0.00	77.57	21.31	56.26
550	95	15.00	440.00	0.00	77.74	21.36	56.38
551	95	15.00	441.00	0.00	77.92	21.41	56.51
552	95	15.00	442.00	0.00	78.10	21.46	56.64
553	95	15.00	443.00	0.00	78.28	21.51	56.77
554	95	15.00	444.00	0.00	78.46	21.56	56.90
555	95	15.00	445.00	0.00	78.63	21.61	57.02
556	95	15.00	446.00	0.00	78.80	21.65	57.15
557	95	15.00	447.00	0.00	78.98	21.70	57.28
558	95	15.00	448.00	0.00	79.16	21.75	57.41
559	95	15.00	449.00	0.00	79.34	21.80	57.54
560	95	15.00	450.00	0.00	79.51	21.85	57.66
561	95	15.00	451.00	0.00	79.69	21.90	57.79
562	95	15.00	452.00	0.00	79.87	21.95	57.92
563	95	15.00	453.00	0.00	80.04	21.99	58.05
564	95	15.00	454.00	0.00	80.22	22.04	58.18
565	95	15.00	455.00	0.00	80.39	22.09	58.30
566	95	15.00	456.00	0.00	80.57	22.14	58.43
567	95	15.00	457.00	0.00	80.75	22.19	58.56
568	95	15.00	458.00	0.00	80.93	22.24	58.69
569	95	15.00	459.00	0.00	81.10	22.28	58.82

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
570	95	15.00	460.00	0.00	81.27	22.33	58.94
571	95	15.00	461.00	0.00	81.45	22.38	59.07
572	95	15.00	462.00	0.00	81.63	22.43	59.20
573	95	15.00	463.00	0.00	81.81	22.48	59.33
574	95	15.00	464.00	0.00	81.99	22.53	59.46
575	95	15.00	465.00	0.00	82.16	22.58	59.58
576	95	15.00	466.00	0.00	82.33	22.62	59.71
577	95	15.00	467.00	0.00	82.51	22.67	59.84
578	95	15.00	468.00	0.00	82.69	22.72	59.97
579	95	15.00	469.00	0.00	82.87	22.77	60.10
580	95	15.00	470.00	0.00	83.04	22.82	60.22
581	95	15.00	471.00	0.00	83.22	22.87	60.35
582	95	15.00	472.00	0.00	83.40	22.92	60.48
583	95	15.00	473.00	0.00	83.57	22.96	60.61
584	95	15.00	474.00	0.00	83.75	23.01	60.74
585	95	15.00	475.00	0.00	83.92	23.06	60.86
586	95	15.00	476.00	0.00	84.10	23.11	60.99
587	95	15.00	477.00	0.00	84.28	23.16	61.12
588	95	15.00	478.00	0.00	84.46	23.21	61.25
589	95	15.00	479.00	0.00	84.63	23.25	61.38
590	95	15.00	480.00	0.00	84.80	23.30	61.50
591	95	15.00	481.00	0.00	84.98	23.35	61.63
592	95	15.00	482.00	0.00	85.16	23.40	61.76
593	95	15.00	483.00	0.00	85.34	23.45	61.89
594	95	15.00	484.00	0.00	85.52	23.50	62.02
595	95	15.00	485.00	0.00	85.69	23.55	62.14
596	95	15.00	486.00	0.00	85.86	23.59	62.27
597	95	15.00	487.00	0.00	86.04	23.64	62.40
598	95	15.00	488.00	0.00	86.22	23.69	62.53
599	95	15.00	489.00	0.00	86.40	23.74	62.66
600	95	15.00	490.00	0.00	86.57	23.79	62.78
601	95	15.00	491.00	0.00	86.75	23.84	62.91
602	95	15.00	492.00	0.00	86.93	23.89	63.04
603	95	15.00	493.00	0.00	87.10	23.93	63.17
604	95	15.00	494.00	0.00	87.28	23.98	63.30
605	95	15.00	495.00	0.00	87.45	24.03	63.42
606	95	15.00	496.00	0.00	87.63	24.08	63.55
607	95	15.00	497.00	0.00	87.81	24.13	63.68
608	95	15.00	498.00	0.00	87.99	24.18	63.81
609	95	15.00	499.00	0.00	88.16	24.22	63.94
610	95	15.00	500.00	0.00	88.33	24.27	64.06
611	95	15.00	501.00	0.00	88.51	24.32	64.19
612	95	15.00	502.00	0.00	88.69	24.37	64.32
613	95	15.00	503.00	0.00	88.87	24.42	64.45
614	95	15.00	504.00	0.00	89.05	24.47	64.58
615	95	15.00	505.00	0.00	89.22	24.52	64.70
616	95	15.00	506.00	0.00	89.39	24.56	64.83
617	95	15.00	507.00	0.00	89.57	24.61	64.96
618	95	15.00	508.00	0.00	89.75	24.66	65.09
619	95	15.00	509.00	0.00	89.93	24.71	65.22
620	95	15.00	510.00	0.00	90.10	24.76	65.34
621	95	15.00	511.00	0.00	90.28	24.81	65.47
622	95	15.00	512.00	0.00	90.46	24.86	65.60
623	95	15.00	513.00	0.00	90.63	24.90	65.73
624	95	15.00	514.00	0.00	90.81	24.95	65.86

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
625	95	15.00	515.00	0.00	90.98	25.00	65.98
626	95	15.00	516.00	0.00	91.16	25.05	66.11
627	95	15.00	517.00	0.00	91.34	25.10	66.24
628	95	15.00	518.00	0.00	91.52	25.15	66.37
629	95	15.00	519.00	0.00	91.69	25.19	66.50
630	95	15.00	520.00	0.00	91.86	25.24	66.62
631	95	15.00	521.00	0.00	92.04	25.29	66.75
632	95	15.00	522.00	0.00	92.22	25.34	66.88
633	95	15.00	523.00	0.00	92.40	25.39	67.01
634	95	15.00	524.00	0.00	92.58	25.44	67.14
635	95	15.00	525.00	0.00	92.75	25.49	67.26
636	95	15.00	526.00	0.00	92.92	25.53	67.39
637	95	15.00	527.00	0.00	93.10	25.58	67.52
638	95	15.00	528.00	0.00	93.28	25.63	67.65
639	95	15.00	529.00	0.00	93.46	25.68	67.78
640	95	15.00	530.00	0.00	93.63	25.73	67.90
641	95	15.00	531.00	0.00	93.81	25.78	68.03
642	95	15.00	532.00	0.00	93.99	25.83	68.16
643	95	15.00	533.00	0.00	94.16	25.87	68.29
644	95	15.00	534.00	0.00	94.34	25.92	68.42
645	95	15.00	535.00	0.00	94.51	25.97	68.54
646	95	15.00	536.00	0.00	94.69	26.02	68.67
647	95	15.00	537.00	0.00	94.87	26.07	68.80
648	95	15.00	538.00	0.00	95.05	26.12	68.93
649	95	15.00	539.00	0.00	95.22	26.16	69.06
650	95	15.00	540.00	0.00	95.39	26.21	69.18
651	95	15.00	541.00	0.00	95.57	26.26	69.31
652	95	15.00	542.00	0.00	95.75	26.31	69.44
653	95	15.00	543.00	0.00	95.93	26.36	69.57
654	95	15.00	544.00	0.00	96.11	26.41	69.70
655	95	15.00	545.00	0.00	96.28	26.46	69.82
656	95	15.00	546.00	0.00	96.45	26.50	69.95
657	95	15.00	547.00	0.00	96.63	26.55	70.08
658	95	15.00	548.00	0.00	96.81	26.60	70.21
659	95	15.00	549.00	0.00	96.99	26.65	70.34
660	95	15.00	550.00	0.00	97.16	26.70	70.46
661	95	15.00	551.00	0.00	97.34	26.75	70.59
662	95	15.00	552.00	0.00	97.52	26.80	70.72
663	95	15.00	553.00	0.00	97.69	26.84	70.85
664	95	15.00	554.00	0.00	97.87	26.89	70.98
665	95	15.00	555.00	0.00	98.04	26.94	71.10
666	95	15.00	556.00	0.00	98.22	26.99	71.23
667	95	15.00	557.00	0.00	98.40	27.04	71.36
668	95	15.00	558.00	0.00	98.58	27.09	71.49
669	95	15.00	559.00	0.00	98.75	27.13	71.62
670	95	15.00	560.00	0.00	98.92	27.18	71.74
671	95	15.00	561.00	0.00	99.10	27.23	71.87
672	95	15.00	562.00	0.00	99.28	27.28	72.00
673	95	15.00	563.00	0.00	99.46	27.33	72.13
674	95	15.00	564.00	0.00	99.64	27.38	72.26
675	95	15.00	565.00	0.00	99.81	27.43	72.38
676	95	15.00	566.00	0.00	99.98	27.47	72.51
677	95	15.00	567.00	0.00	100.16	27.52	72.64
678	95	15.00	568.00	0.00	100.34	27.57	72.77
679	95	15.00	569.00	0.00	100.52	27.62	72.90

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
680	95	15.00	570.00	0.00	100.69	27.67	73.02
681	95	15.00	571.00	0.00	100.87	27.72	73.15
682	95	15.00	572.00	0.00	101.05	27.77	73.28
683	95	15.00	573.00	0.00	101.22	27.81	73.41
684	95	15.00	574.00	0.00	101.40	27.86	73.54
685	95	15.00	575.00	0.00	101.57	27.91	73.66
686	95	15.00	576.00	0.00	101.75	27.96	73.79
687	95	15.00	577.00	0.00	101.93	28.01	73.92
688	95	15.00	578.00	0.00	102.11	28.06	74.05
689	95	15.00	579.00	0.00	102.28	28.10	74.18
690	95	15.00	580.00	0.00	102.45	28.15	74.30
691	95	15.00	581.00	0.00	102.63	28.20	74.43
692	95	15.00	582.00	0.00	102.81	28.25	74.56
693	95	15.00	583.00	0.00	102.99	28.30	74.69
694	95	15.00	584.00	0.00	103.17	28.35	74.82
695	95	15.00	585.00	0.00	103.34	28.40	74.94
696	95	15.00	586.00	0.00	103.51	28.44	75.07
697	95	15.00	587.00	0.00	103.69	28.49	75.20
698	95	15.00	588.00	0.00	103.87	28.54	75.33
699	95	15.00	589.00	0.00	104.05	28.59	75.46
700	95	15.00	590.00	0.00	104.22	28.64	75.58
701	95	15.00	591.00	0.00	104.40	28.69	75.71
702	95	15.00	592.00	0.00	104.58	28.74	75.84
703	95	15.00	593.00	0.00	104.75	28.78	75.97
704	95	15.00	594.00	0.00	104.93	28.83	76.10
705	95	15.00	595.00	0.00	105.10	28.88	76.22
706	95	15.00	596.00	0.00	105.28	28.93	76.35
707	95	15.00	597.00	0.00	105.46	28.98	76.48
708	95	15.00	598.00	0.00	105.64	29.03	76.61
709	95	15.00	599.00	0.00	105.81	29.07	76.74
710	95	15.00	600.00	0.00	105.98	29.12	76.86
711	95	15.00	601.00	0.00	106.16	29.17	76.99
712	95	15.00	602.00	0.00	106.34	29.22	77.12
713	95	15.00	603.00	0.00	106.52	29.27	77.25
714	95	15.00	604.00	0.00	106.70	29.32	77.38
715	95	15.00	605.00	0.00	106.87	29.37	77.50
716	95	15.00	606.00	0.00	107.04	29.41	77.63
717	95	15.00	607.00	0.00	107.22	29.46	77.76
718	95	15.00	608.00	0.00	107.40	29.51	77.89
719	95	15.00	609.00	0.00	107.58	29.56	78.02
720	95	15.00	610.00	0.00	107.75	29.61	78.14
721	95	15.00	611.00	0.00	107.93	29.66	78.27
722	95	15.00	612.00	0.00	108.11	29.71	78.40
723	95	15.00	613.00	0.00	108.28	29.75	78.53
724	95	15.00	614.00	0.00	108.46	29.80	78.66
725	95	15.00	615.00	0.00	108.63	29.85	78.78
726	95	15.00	616.00	0.00	108.81	29.90	78.91
727	95	15.00	617.00	0.00	108.99	29.95	79.04
728	95	15.00	618.00	0.00	109.17	30.00	79.17
729	95	15.00	619.00	0.00	109.34	30.04	79.30
730	95	15.00	620.00	0.00	109.51	30.09	79.42
731	95	15.00	621.00	0.00	109.69	30.14	79.55
732	95	15.00	622.00	0.00	109.87	30.19	79.68
733	95	15.00	623.00	0.00	110.05	30.24	79.81
734	95	15.00	624.00	0.00	110.23	30.29	79.94

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
735	95	15.00	625.00	0.00	110.40	30.34	80.06
736	95	15.00	626.00	0.00	110.57	30.38	80.19
737	95	15.00	627.00	0.00	110.75	30.43	80.32
738	95	15.00	628.00	0.00	110.93	30.48	80.45
739	95	15.00	629.00	0.00	111.11	30.53	80.58
740	95	15.00	630.00	0.00	111.28	30.58	80.70
741	95	15.00	631.00	0.00	111.46	30.63	80.83
742	95	15.00	632.00	0.00	111.64	30.68	80.96
743	95	15.00	633.00	0.00	111.81	30.72	81.09
744	95	15.00	634.00	0.00	111.99	30.77	81.22
745	95	15.00	635.00	0.00	112.16	30.82	81.34
746	95	15.00	636.00	0.00	112.34	30.87	81.47
747	95	15.00	637.00	0.00	112.52	30.92	81.60
748	95	15.00	638.00	0.00	112.70	30.97	81.73
749	95	15.00	639.00	0.00	112.87	31.01	81.86
750	95	15.00	640.00	0.00	113.04	31.06	81.98
751	95	15.00	641.00	0.00	113.22	31.11	82.11
752	95	15.00	642.00	0.00	113.40	31.16	82.24
753	95	15.00	643.00	0.00	113.58	31.21	82.37
754	95	15.00	644.00	0.00	113.76	31.26	82.50
755	95	15.00	645.00	0.00	113.93	31.31	82.62
756	95	15.00	646.00	0.00	114.10	31.35	82.75
757	95	15.00	647.00	0.00	114.28	31.40	82.88
758	95	15.00	648.00	0.00	114.46	31.45	83.01
759	95	15.00	649.00	0.00	114.64	31.50	83.14
760	95	15.00	650.00	0.00	114.81	31.55	83.26
761	95	15.00	651.00	0.00	114.99	31.60	83.39
762	95	15.00	652.00	0.00	115.17	31.65	83.52
763	95	15.00	653.00	0.00	115.34	31.69	83.65
764	95	15.00	654.00	0.00	115.52	31.74	83.78
765	95	15.00	655.00	0.00	115.69	31.79	83.90
766	95	15.00	656.00	0.00	115.87	31.84	84.03
767	95	15.00	657.00	0.00	116.05	31.89	84.16
768	95	15.00	658.00	0.00	116.23	31.94	84.29
769	95	15.00	659.00	0.00	116.40	31.98	84.42
770	95	15.00	660.00	0.00	116.49	32.01	84.48
771	95	15.00	660.00	1.00	116.75	32.08	84.67
772	95	15.00	660.00	2.00	116.93	32.13	84.80
773	95	15.00	660.00	3.00	117.11	32.18	84.93
774	95	15.00	660.00	4.00	117.29	32.23	85.06
775	95	15.00	660.00	5.00	117.46	32.28	85.18
776	95	15.00	660.00	6.00	117.63	32.32	85.31
777	95	15.00	660.00	7.00	117.81	32.37	85.44
778	95	15.00	660.00	8.00	117.99	32.42	85.57
779	95	15.00	660.00	9.00	118.17	32.47	85.70
780	95	15.00	660.00	10.00	118.34	32.52	85.82
781	95	15.00	660.00	11.00	118.52	32.57	85.95
782	95	15.00	660.00	12.00	118.70	32.62	86.08
783	95	15.00	660.00	13.00	118.87	32.66	86.21
784	95	15.00	660.00	14.00	119.05	32.71	86.34
785	95	15.00	660.00	15.00	119.22	32.76	86.46
786	95	15.00	660.00	16.00	119.40	32.81	86.59
787	95	15.00	660.00	17.00	119.58	32.86	86.72
788	95	15.00	660.00	18.00	119.76	32.91	86.85
789	95	15.00	660.00	19.00	119.93	32.95	86.98

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
790	95	15.00	660.00	20.00	120.10	33.00	87.10
791	95	15.00	660.00	21.00	120.28	33.05	87.23
792	95	15.00	660.00	22.00	120.46	33.10	87.36
793	95	15.00	660.00	23.00	120.64	33.15	87.49
794	95	15.00	660.00	24.00	120.82	33.20	87.62
795	95	15.00	660.00	25.00	120.99	33.25	87.74
796	95	15.00	660.00	26.00	121.16	33.29	87.87
797	95	15.00	660.00	27.00	121.34	33.34	88.00
798	95	15.00	660.00	28.00	121.52	33.39	88.13
799	95	15.00	660.00	29.00	121.70	33.44	88.26
800	95	15.00	660.00	30.00	121.87	33.49	88.38
801	95	15.00	660.00	31.00	122.05	33.54	88.51
802	95	15.00	660.00	32.00	122.23	33.59	88.64
803	95	15.00	660.00	33.00	122.40	33.63	88.77
804	95	15.00	660.00	34.00	122.58	33.68	88.90
805	95	15.00	660.00	35.00	122.75	33.73	89.02
806	95	15.00	660.00	36.00	122.93	33.78	89.15
807	95	15.00	660.00	37.00	123.11	33.83	89.28
808	95	15.00	660.00	38.00	123.29	33.88	89.41
809	95	15.00	660.00	39.00	123.46	33.92	89.54
810	95	15.00	660.00	40.00	123.63	33.97	89.66
811	95	15.00	660.00	41.00	123.81	34.02	89.79
812	95	15.00	660.00	42.00	123.99	34.07	89.92
813	95	15.00	660.00	43.00	124.17	34.12	90.05
814	95	15.00	660.00	44.00	124.35	34.17	90.18
815	95	15.00	660.00	45.00	124.52	34.22	90.30
816	95	15.00	660.00	46.00	124.69	34.26	90.43
817	95	15.00	660.00	47.00	124.87	34.31	90.56
818	95	15.00	660.00	48.00	125.05	34.36	90.69
819	95	15.00	660.00	49.00	125.23	34.41	90.82
820	95	15.00	660.00	50.00	125.40	34.46	90.94
821	95	15.00	660.00	51.00	125.58	34.51	91.07
822	95	15.00	660.00	52.00	125.76	34.56	91.20
823	95	15.00	660.00	53.00	125.93	34.60	91.33
824	95	15.00	660.00	54.00	126.11	34.65	91.46
825	95	15.00	660.00	55.00	126.28	34.70	91.58
826	95	15.00	660.00	56.00	126.46	34.75	91.71
827	95	15.00	660.00	57.00	126.64	34.80	91.84
828	95	15.00	660.00	58.00	126.82	34.85	91.97
829	95	15.00	660.00	59.00	126.99	34.89	92.10
830	95	15.00	660.00	60.00	127.16	34.94	92.22
831	95	15.00	660.00	61.00	127.34	34.99	92.35
832	95	15.00	660.00	62.00	127.52	35.04	92.48
833	95	15.00	660.00	63.00	127.70	35.09	92.61
834	95	15.00	660.00	64.00	127.88	35.14	92.74
835	95	15.00	660.00	65.00	128.05	35.19	92.86
836	95	15.00	660.00	66.00	128.22	35.23	92.99
837	95	15.00	660.00	67.00	128.40	35.28	93.12
838	95	15.00	660.00	68.00	128.58	35.33	93.25
839	95	15.00	660.00	69.00	128.76	35.38	93.38
840	95	15.00	660.00	70.00	128.93	35.43	93.50
841	95	15.00	660.00	71.00	129.11	35.48	93.63
842	95	15.00	660.00	72.00	129.29	35.53	93.76
843	95	15.00	660.00	73.00	129.46	35.57	93.89
844	95	15.00	660.00	74.00	129.55	35.60	93.95

If the employee's gross pay is over £844, go to page 68.

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

Use this table for

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

Do not use this table for

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see booklet CA38.

Completing Deductions Working Sheet, form P11 or substitute

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 68.

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
Up to and including 411.99	No NIC Liability, make no entries on forms P11 and P14						
412	412	0.00	0.00	0.00	0.00	0.00	0.00
416	412	4.00	0.00	0.00	0.00	0.00	0.00
420	412	8.00	0.00	0.00	0.00	0.00	0.00
424	412	12.00	0.00	0.00	0.00	0.00	0.00
428	412	16.00	0.00	0.00	0.00	0.00	0.00
432	412	20.00	0.00	0.00	0.00	0.00	0.00
436	412	24.00	0.00	0.00	0.00	0.00	0.00
440	412	28.00	0.00	0.00	0.00	0.00	0.00
444	412	32.00	0.00	0.00	0.00	0.00	0.00
448	412	36.00	0.00	0.00	0.00	0.00	0.00
452	412	40.00	0.00	0.00	0.00	0.00	0.00
456	412	44.00	0.00	0.00	0.00	0.00	0.00
460	412	48.00	0.00	0.00	0.00	0.00	0.00
464	412	52.00	0.00	0.00	0.00	0.00	0.00
468	412	56.00	0.00	0.00	0.00	0.00	0.00
472	412	60.00	0.00	0.00	0.00	0.00	0.00
476	412	64.00	0.00	0.00	0.00	0.00	0.00
480	412	64.00	4.00	0.00	1.06	0.29	0.77
484	412	64.00	8.00	0.00	1.76	0.48	1.28
488	412	64.00	12.00	0.00	2.47	0.68	1.79
492	412	64.00	16.00	0.00	3.17	0.87	2.30
496	412	64.00	20.00	0.00	3.89	1.07	2.82
500	412	64.00	24.00	0.00	4.59	1.26	3.33
504	412	64.00	28.00	0.00	5.29	1.45	3.84
508	412	64.00	32.00	0.00	6.00	1.65	4.35
512	412	64.00	36.00	0.00	6.70	1.84	4.86
516	412	64.00	40.00	0.00	7.42	2.04	5.38
520	412	64.00	44.00	0.00	8.12	2.23	5.89
524	412	64.00	48.00	0.00	8.82	2.42	6.40
528	412	64.00	52.00	0.00	9.53	2.62	6.91
532	412	64.00	56.00	0.00	10.23	2.81	7.42
536	412	64.00	60.00	0.00	10.95	3.01	7.94
540	412	64.00	64.00	0.00	11.65	3.20	8.45
544	412	64.00	68.00	0.00	12.35	3.39	8.96
548	412	64.00	72.00	0.00	13.06	3.59	9.47

Monthly table

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

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

Monthly table

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
992	412	64.00	516.00	0.00	91.42	25.12	66.30
996	412	64.00	520.00	0.00	92.14	25.32	66.82
1000	412	64.00	524.00	0.00	92.84	25.51	67.33
1004	412	64.00	528.00	0.00	93.54	25.70	67.84
1008	412	64.00	532.00	0.00	94.25	25.90	68.35
1012	412	64.00	536.00	0.00	94.95	26.09	68.86
1016	412	64.00	540.00	0.00	95.67	26.29	69.38
1020	412	64.00	544.00	0.00	96.37	26.48	69.89
1024	412	64.00	548.00	0.00	97.07	26.67	70.40
1028	412	64.00	552.00	0.00	97.78	26.87	70.91
1032	412	64.00	556.00	0.00	98.48	27.06	71.42
1036	412	64.00	560.00	0.00	99.20	27.26	71.94
1040	412	64.00	564.00	0.00	99.90	27.45	72.45
1044	412	64.00	568.00	0.00	100.60	27.64	72.96
1048	412	64.00	572.00	0.00	101.31	27.84	73.47
1052	412	64.00	576.00	0.00	102.01	28.03	73.98
1056	412	64.00	580.00	0.00	102.73	28.23	74.50
1060	412	64.00	584.00	0.00	103.43	28.42	75.01
1064	412	64.00	588.00	0.00	104.13	28.61	75.52
1068	412	64.00	592.00	0.00	104.84	28.81	76.03
1072	412	64.00	596.00	0.00	105.54	29.00	76.54
1076	412	64.00	600.00	0.00	106.26	29.20	77.06
1080	412	64.00	604.00	0.00	106.96	29.39	77.57
1084	412	64.00	608.00	0.00	107.66	29.58	78.08
1088	412	64.00	612.00	0.00	108.37	29.78	78.59
1092	412	64.00	616.00	0.00	109.07	29.97	79.10
1096	412	64.00	620.00	0.00	109.79	30.17	79.62
1100	412	64.00	624.00	0.00	110.49	30.36	80.13
1104	412	64.00	628.00	0.00	111.19	30.55	80.64
1108	412	64.00	632.00	0.00	111.90	30.75	81.15
1112	412	64.00	636.00	0.00	112.60	30.94	81.66
1116	412	64.00	640.00	0.00	113.32	31.14	82.18
1120	412	64.00	644.00	0.00	114.02	31.33	82.69
1124	412	64.00	648.00	0.00	114.72	31.52	83.20
1128	412	64.00	652.00	0.00	115.43	31.72	83.71
1132	412	64.00	656.00	0.00	116.13	31.91	84.22
1136	412	64.00	660.00	0.00	116.85	32.11	84.74
1140	412	64.00	664.00	0.00	117.55	32.30	85.25
1144	412	64.00	668.00	0.00	118.25	32.49	85.76
1148	412	64.00	672.00	0.00	118.96	32.69	86.27
1152	412	64.00	676.00	0.00	119.66	32.88	86.78
1156	412	64.00	680.00	0.00	120.38	33.08	87.30
1160	412	64.00	684.00	0.00	121.08	33.27	87.81
1164	412	64.00	688.00	0.00	121.78	33.46	88.32
1168	412	64.00	692.00	0.00	122.49	33.66	88.83
1172	412	64.00	696.00	0.00	123.19	33.85	89.34
1176	412	64.00	700.00	0.00	123.91	34.05	89.86
1180	412	64.00	704.00	0.00	124.61	34.24	90.37
1184	412	64.00	708.00	0.00	125.31	34.43	90.88
1188	412	64.00	712.00	0.00	126.02	34.63	91.39
1192	412	64.00	716.00	0.00	126.72	34.82	91.90
1196	412	64.00	720.00	0.00	127.44	35.02	92.42
1200	412	64.00	724.00	0.00	128.14	35.21	92.93
1204	412	64.00	728.00	0.00	128.84	35.40	93.44
1208	412	64.00	732.00	0.00	129.55	35.60	93.95

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
1212	412	64.00	736.00	0.00	130.25	35.79	94.46
1216	412	64.00	740.00	0.00	130.97	35.99	94.98
1220	412	64.00	744.00	0.00	131.67	36.18	95.49
1224	412	64.00	748.00	0.00	132.37	36.37	96.00
1228	412	64.00	752.00	0.00	133.08	36.57	96.51
1232	412	64.00	756.00	0.00	133.78	36.76	97.02
1236	412	64.00	760.00	0.00	134.50	36.96	97.54
1240	412	64.00	764.00	0.00	135.20	37.15	98.05
1244	412	64.00	768.00	0.00	135.90	37.34	98.56
1248	412	64.00	772.00	0.00	136.61	37.54	99.07
1252	412	64.00	776.00	0.00	137.31	37.73	99.58
1256	412	64.00	780.00	0.00	138.03	37.93	100.10
1260	412	64.00	784.00	0.00	138.73	38.12	100.61
1264	412	64.00	788.00	0.00	139.43	38.31	101.12
1268	412	64.00	792.00	0.00	140.14	38.51	101.63
1272	412	64.00	796.00	0.00	140.84	38.70	102.14
1276	412	64.00	800.00	0.00	141.56	38.90	102.66
1280	412	64.00	804.00	0.00	142.26	39.09	103.17
1284	412	64.00	808.00	0.00	142.96	39.28	103.68
1288	412	64.00	812.00	0.00	143.67	39.48	104.19
1292	412	64.00	816.00	0.00	144.37	39.67	104.70
1296	412	64.00	820.00	0.00	145.09	39.87	105.22
1300	412	64.00	824.00	0.00	145.79	40.06	105.73
1304	412	64.00	828.00	0.00	146.49	40.25	106.24
1308	412	64.00	832.00	0.00	147.20	40.45	106.75
1312	412	64.00	836.00	0.00	147.90	40.64	107.26
1316	412	64.00	840.00	0.00	148.62	40.84	107.78
1320	412	64.00	844.00	0.00	149.32	41.03	108.29
1324	412	64.00	848.00	0.00	150.02	41.22	108.80
1328	412	64.00	852.00	0.00	150.73	41.42	109.31
1332	412	64.00	856.00	0.00	151.43	41.61	109.82
1336	412	64.00	860.00	0.00	152.15	41.81	110.34
1340	412	64.00	864.00	0.00	152.85	42.00	110.85
1344	412	64.00	868.00	0.00	153.55	42.19	111.36
1348	412	64.00	872.00	0.00	154.26	42.39	111.87
1352	412	64.00	876.00	0.00	154.96	42.58	112.38
1356	412	64.00	880.00	0.00	155.68	42.78	112.90
1360	412	64.00	884.00	0.00	156.38	42.97	113.41
1364	412	64.00	888.00	0.00	157.08	43.16	113.92
1368	412	64.00	892.00	0.00	157.79	43.36	114.43
1372	412	64.00	896.00	0.00	158.49	43.55	114.94
1376	412	64.00	900.00	0.00	159.21	43.75	115.46
1380	412	64.00	904.00	0.00	159.91	43.94	115.97
1384	412	64.00	908.00	0.00	160.61	44.13	116.48
1388	412	64.00	912.00	0.00	161.32	44.33	116.99
1392	412	64.00	916.00	0.00	162.02	44.52	117.50
1396	412	64.00	920.00	0.00	162.74	44.72	118.02
1400	412	64.00	924.00	0.00	163.44	44.91	118.53
1404	412	64.00	928.00	0.00	164.14	45.10	119.04
1408	412	64.00	932.00	0.00	164.85	45.30	119.55
1412	412	64.00	936.00	0.00	165.55	45.49	120.06
1416	412	64.00	940.00	0.00	166.27	45.69	120.58
1420	412	64.00	944.00	0.00	166.97	45.88	121.09
1424	412	64.00	948.00	0.00	167.67	46.07	121.60
1428	412	64.00	952.00	0.00	168.38	46.27	122.11

Monthly table

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1432	412	64.00	956.00	0.00	169.08	46.46	122.62
1436	412	64.00	960.00	0.00	169.80	46.66	123.14
1440	412	64.00	964.00	0.00	170.50	46.85	123.65
1444	412	64.00	968.00	0.00	171.20	47.04	124.16
1448	412	64.00	972.00	0.00	171.91	47.24	124.67
1452	412	64.00	976.00	0.00	172.61	47.43	125.18
1456	412	64.00	980.00	0.00	173.33	47.63	125.70
1460	412	64.00	984.00	0.00	174.03	47.82	126.21
1464	412	64.00	988.00	0.00	174.73	48.01	126.72
1468	412	64.00	992.00	0.00	175.44	48.21	127.23
1472	412	64.00	996.00	0.00	176.14	48.40	127.74
1476	412	64.00	1000.00	0.00	176.86	48.60	128.26
1480	412	64.00	1004.00	0.00	177.56	48.79	128.77
1484	412	64.00	1008.00	0.00	178.26	48.98	129.28
1488	412	64.00	1012.00	0.00	178.97	49.18	129.79
1492	412	64.00	1016.00	0.00	179.67	49.37	130.30
1496	412	64.00	1020.00	0.00	180.39	49.57	130.82
1500	412	64.00	1024.00	0.00	181.09	49.76	131.33
1504	412	64.00	1028.00	0.00	181.79	49.95	131.84
1508	412	64.00	1032.00	0.00	182.50	50.15	132.35
1512	412	64.00	1036.00	0.00	183.20	50.34	132.86
1516	412	64.00	1040.00	0.00	183.92	50.54	133.38
1520	412	64.00	1044.00	0.00	184.62	50.73	133.89
1524	412	64.00	1048.00	0.00	185.32	50.92	134.40
1528	412	64.00	1052.00	0.00	186.03	51.12	134.91
1532	412	64.00	1056.00	0.00	186.73	51.31	135.42
1536	412	64.00	1060.00	0.00	187.45	51.51	135.94
1540	412	64.00	1064.00	0.00	188.15	51.70	136.45
1544	412	64.00	1068.00	0.00	188.85	51.89	136.96
1548	412	64.00	1072.00	0.00	189.56	52.09	137.47
1552	412	64.00	1076.00	0.00	190.26	52.28	137.98
1556	412	64.00	1080.00	0.00	190.98	52.48	138.50
1560	412	64.00	1084.00	0.00	191.68	52.67	139.01
1564	412	64.00	1088.00	0.00	192.38	52.86	139.52
1568	412	64.00	1092.00	0.00	193.09	53.06	140.03
1572	412	64.00	1096.00	0.00	193.79	53.25	140.54
1576	412	64.00	1100.00	0.00	194.51	53.45	141.06
1580	412	64.00	1104.00	0.00	195.21	53.64	141.57
1584	412	64.00	1108.00	0.00	195.91	53.83	142.08
1588	412	64.00	1112.00	0.00	196.62	54.03	142.59
1592	412	64.00	1116.00	0.00	197.32	54.22	143.10
1596	412	64.00	1120.00	0.00	198.04	54.42	143.62
1600	412	64.00	1124.00	0.00	198.74	54.61	144.13
1604	412	64.00	1128.00	0.00	199.44	54.80	144.64
1608	412	64.00	1132.00	0.00	200.15	55.00	145.15
1612	412	64.00	1136.00	0.00	200.85	55.19	145.66
1616	412	64.00	1140.00	0.00	201.57	55.39	146.18
1620	412	64.00	1144.00	0.00	202.27	55.58	146.69
1624	412	64.00	1148.00	0.00	202.97	55.77	147.20
1628	412	64.00	1152.00	0.00	203.68	55.97	147.71
1632	412	64.00	1156.00	0.00	204.38	56.16	148.22
1636	412	64.00	1160.00	0.00	205.10	56.36	148.74
1640	412	64.00	1164.00	0.00	205.80	56.55	149.25
1644	412	64.00	1168.00	0.00	206.50	56.74	149.76
1648	412	64.00	1172.00	0.00	207.21	56.94	150.27

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	1a £	1b £ p	1c £ p	1d £ p	1e £ p	1f £ p	£ p
1652	412	64.00	1176.00	0.00	207.91	57.13	150.78
1656	412	64.00	1180.00	0.00	208.63	57.33	151.30
1660	412	64.00	1184.00	0.00	209.33	57.52	151.81
1664	412	64.00	1188.00	0.00	210.03	57.71	152.32
1668	412	64.00	1192.00	0.00	210.74	57.91	152.83
1672	412	64.00	1196.00	0.00	211.44	58.10	153.34
1676	412	64.00	1200.00	0.00	212.16	58.30	153.86
1680	412	64.00	1204.00	0.00	212.86	58.49	154.37
1684	412	64.00	1208.00	0.00	213.56	58.68	154.88
1688	412	64.00	1212.00	0.00	214.27	58.88	155.39
1692	412	64.00	1216.00	0.00	214.97	59.07	155.90
1696	412	64.00	1220.00	0.00	215.69	59.27	156.42
1700	412	64.00	1224.00	0.00	216.39	59.46	156.93
1704	412	64.00	1228.00	0.00	217.09	59.65	157.44
1708	412	64.00	1232.00	0.00	217.80	59.85	157.95
1712	412	64.00	1236.00	0.00	218.50	60.04	158.46
1716	412	64.00	1240.00	0.00	219.22	60.24	158.98
1720	412	64.00	1244.00	0.00	219.92	60.43	159.49
1724	412	64.00	1248.00	0.00	220.62	60.62	160.00
1728	412	64.00	1252.00	0.00	221.33	60.82	160.51
1732	412	64.00	1256.00	0.00	222.03	61.01	161.02
1736	412	64.00	1260.00	0.00	222.75	61.21	161.54
1740	412	64.00	1264.00	0.00	223.45	61.40	162.05
1744	412	64.00	1268.00	0.00	224.15	61.59	162.56
1748	412	64.00	1272.00	0.00	224.86	61.79	163.07
1752	412	64.00	1276.00	0.00	225.56	61.98	163.58
1756	412	64.00	1280.00	0.00	226.28	62.18	164.10
1760	412	64.00	1284.00	0.00	226.98	62.37	164.61
1764	412	64.00	1288.00	0.00	227.68	62.56	165.12
1768	412	64.00	1292.00	0.00	228.39	62.76	165.63
1772	412	64.00	1296.00	0.00	229.09	62.95	166.14
1776	412	64.00	1300.00	0.00	229.81	63.15	166.66
1780	412	64.00	1304.00	0.00	230.51	63.34	167.17
1784	412	64.00	1308.00	0.00	231.21	63.53	167.68
1788	412	64.00	1312.00	0.00	231.92	63.73	168.19
1792	412	64.00	1316.00	0.00	232.62	63.92	168.70
1796	412	64.00	1320.00	0.00	233.34	64.12	169.22
1800	412	64.00	1324.00	0.00	234.04	64.31	169.73
1804	412	64.00	1328.00	0.00	234.74	64.50	170.24
1808	412	64.00	1332.00	0.00	235.45	64.70	170.75
1812	412	64.00	1336.00	0.00	236.15	64.89	171.26
1816	412	64.00	1340.00	0.00	236.87	65.09	171.78
1820	412	64.00	1344.00	0.00	237.57	65.28	172.29
1824	412	64.00	1348.00	0.00	238.27	65.47	172.80
1828	412	64.00	1352.00	0.00	238.98	65.67	173.31
1832	412	64.00	1356.00	0.00	239.68	65.86	173.82
1836	412	64.00	1360.00	0.00	240.40	66.06	174.34
1840	412	64.00	1364.00	0.00	241.10	66.25	174.85
1844	412	64.00	1368.00	0.00	241.80	66.44	175.36
1848	412	64.00	1372.00	0.00	242.51	66.64	175.87
1852	412	64.00	1376.00	0.00	243.21	66.83	176.38
1856	412	64.00	1380.00	0.00	243.93	67.03	176.90
1860	412	64.00	1384.00	0.00	244.63	67.22	177.41
1864	412	64.00	1388.00	0.00	245.33	67.41	177.92
1868	412	64.00	1392.00	0.00	246.04	67.61	178.43

Monthly table

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
1872	412	64.00	1396.00	0.00	246.74	67.80	178.94
1876	412	64.00	1400.00	0.00	247.46	68.00	179.46
1880	412	64.00	1404.00	0.00	248.16	68.19	179.97
1884	412	64.00	1408.00	0.00	248.86	68.38	180.48
1888	412	64.00	1412.00	0.00	249.57	68.58	180.99
1892	412	64.00	1416.00	0.00	250.27	68.77	181.50
1896	412	64.00	1420.00	0.00	250.99	68.97	182.02
1900	412	64.00	1424.00	0.00	251.69	69.16	182.53
1904	412	64.00	1428.00	0.00	252.39	69.35	183.04
1908	412	64.00	1432.00	0.00	253.10	69.55	183.55
1912	412	64.00	1436.00	0.00	253.80	69.74	184.06
1916	412	64.00	1440.00	0.00	254.52	69.94	184.58
1920	412	64.00	1444.00	0.00	255.22	70.13	185.09
1924	412	64.00	1448.00	0.00	255.92	70.32	185.60
1928	412	64.00	1452.00	0.00	256.63	70.52	186.11
1932	412	64.00	1456.00	0.00	257.33	70.71	186.62
1936	412	64.00	1460.00	0.00	258.05	70.91	187.14
1940	412	64.00	1464.00	0.00	258.75	71.10	187.65
1944	412	64.00	1468.00	0.00	259.45	71.29	188.16
1948	412	64.00	1472.00	0.00	260.16	71.49	188.67
1952	412	64.00	1476.00	0.00	260.86	71.68	189.18
1956	412	64.00	1480.00	0.00	261.58	71.88	189.70
1960	412	64.00	1484.00	0.00	262.28	72.07	190.21
1964	412	64.00	1488.00	0.00	262.98	72.26	190.72
1968	412	64.00	1492.00	0.00	263.69	72.46	191.23
1972	412	64.00	1496.00	0.00	264.39	72.65	191.74
1976	412	64.00	1500.00	0.00	265.11	72.85	192.26
1980	412	64.00	1504.00	0.00	265.81	73.04	192.77
1984	412	64.00	1508.00	0.00	266.51	73.23	193.28
1988	412	64.00	1512.00	0.00	267.22	73.43	193.79
1992	412	64.00	1516.00	0.00	267.92	73.62	194.30
1996	412	64.00	1520.00	0.00	268.64	73.82	194.82
2000	412	64.00	1524.00	0.00	269.34	74.01	195.33
2004	412	64.00	1528.00	0.00	270.04	74.20	195.84
2008	412	64.00	1532.00	0.00	270.75	74.40	196.35
2012	412	64.00	1536.00	0.00	271.45	74.59	196.86
2016	412	64.00	1540.00	0.00	272.17	74.79	197.38
2020	412	64.00	1544.00	0.00	272.87	74.98	197.89
2024	412	64.00	1548.00	0.00	273.57	75.17	198.40
2028	412	64.00	1552.00	0.00	274.28	75.37	198.91
2032	412	64.00	1556.00	0.00	274.98	75.56	199.42
2036	412	64.00	1560.00	0.00	275.70	75.76	199.94
2040	412	64.00	1564.00	0.00	276.40	75.95	200.45
2044	412	64.00	1568.00	0.00	277.10	76.14	200.96
2048	412	64.00	1572.00	0.00	277.81	76.34	201.47
2052	412	64.00	1576.00	0.00	278.51	76.53	201.98
2056	412	64.00	1580.00	0.00	279.23	76.73	202.50
2060	412	64.00	1584.00	0.00	279.93	76.92	203.01
2064	412	64.00	1588.00	0.00	280.63	77.11	203.52
2068	412	64.00	1592.00	0.00	281.34	77.31	204.03
2072	412	64.00	1596.00	0.00	282.04	77.50	204.54
2076	412	64.00	1600.00	0.00	282.76	77.70	205.06
2080	412	64.00	1604.00	0.00	283.46	77.89	205.57
2084	412	64.00	1608.00	0.00	284.16	78.08	206.08
2088	412	64.00	1612.00	0.00	284.87	78.28	206.59

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p	£ p
2092	412	64.00	1616.00	0.00	285.57	78.47	207.10
2096	412	64.00	1620.00	0.00	286.29	78.67	207.62
2100	412	64.00	1624.00	0.00	286.99	78.86	208.13
2104	412	64.00	1628.00	0.00	287.69	79.05	208.64
2108	412	64.00	1632.00	0.00	288.40	79.25	209.15
2112	412	64.00	1636.00	0.00	289.10	79.44	209.66
2116	412	64.00	1640.00	0.00	289.82	79.64	210.18
2120	412	64.00	1644.00	0.00	290.52	79.83	210.69
2124	412	64.00	1648.00	0.00	291.22	80.02	211.20
2128	412	64.00	1652.00	0.00	291.93	80.22	211.71
2132	412	64.00	1656.00	0.00	292.63	80.41	212.22
2136	412	64.00	1660.00	0.00	293.35	80.61	212.74
2140	412	64.00	1664.00	0.00	294.05	80.80	213.25
2144	412	64.00	1668.00	0.00	294.75	80.99	213.76
2148	412	64.00	1672.00	0.00	295.46	81.19	214.27
2152	412	64.00	1676.00	0.00	296.16	81.38	214.78
2156	412	64.00	1680.00	0.00	296.88	81.58	215.30
2160	412	64.00	1684.00	0.00	297.58	81.77	215.81
2164	412	64.00	1688.00	0.00	298.28	81.96	216.32
2168	412	64.00	1692.00	0.00	298.99	82.16	216.83
2172	412	64.00	1696.00	0.00	299.69	82.35	217.34
2176	412	64.00	1700.00	0.00	300.41	82.55	217.86
2180	412	64.00	1704.00	0.00	301.11	82.74	218.37
2184	412	64.00	1708.00	0.00	301.81	82.93	218.88
2188	412	64.00	1712.00	0.00	302.52	83.13	219.39
2192	412	64.00	1716.00	0.00	303.22	83.32	219.90
2196	412	64.00	1720.00	0.00	303.94	83.52	220.42
2200	412	64.00	1724.00	0.00	304.64	83.71	220.93
2204	412	64.00	1728.00	0.00	305.34	83.90	221.44
2208	412	64.00	1732.00	0.00	306.05	84.10	221.95
2212	412	64.00	1736.00	0.00	306.75	84.29	222.46
2216	412	64.00	1740.00	0.00	307.47	84.49	222.98
2220	412	64.00	1744.00	0.00	308.17	84.68	223.49
2224	412	64.00	1748.00	0.00	308.87	84.87	224.00
2228	412	64.00	1752.00	0.00	309.58	85.07	224.51
2232	412	64.00	1756.00	0.00	310.28	85.26	225.02
2236	412	64.00	1760.00	0.00	311.00	85.46	225.54
2240	412	64.00	1764.00	0.00	311.70	85.65	226.05
2244	412	64.00	1768.00	0.00	312.40	85.84	226.56
2248	412	64.00	1772.00	0.00	313.11	86.04	227.07
2252	412	64.00	1776.00	0.00	313.81	86.23	227.58
2256	412	64.00	1780.00	0.00	314.53	86.43	228.10
2260	412	64.00	1784.00	0.00	315.23	86.62	228.61
2264	412	64.00	1788.00	0.00	315.93	86.81	229.12
2268	412	64.00	1792.00	0.00	316.64	87.01	229.63
2272	412	64.00	1796.00	0.00	317.34	87.20	230.14
2276	412	64.00	1800.00	0.00	318.06	87.40	230.66
2280	412	64.00	1804.00	0.00	318.76	87.59	231.17
2284	412	64.00	1808.00	0.00	319.46	87.78	231.68
2288	412	64.00	1812.00	0.00	320.17	87.98	232.19
2292	412	64.00	1816.00	0.00	320.87	88.17	232.70
2296	412	64.00	1820.00	0.00	321.59	88.37	233.22
2300	412	64.00	1824.00	0.00	322.29	88.56	233.73
2304	412	64.00	1828.00	0.00	322.99	88.75	234.24
2308	412	64.00	1832.00	0.00	323.70	88.95	234.75

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
2312	412	64.00	1836.00	0.00	324.40	89.14	235.26
2316	412	64.00	1840.00	0.00	325.12	89.34	235.78
2320	412	64.00	1844.00	0.00	325.82	89.53	236.29
2324	412	64.00	1848.00	0.00	326.52	89.72	236.80
2328	412	64.00	1852.00	0.00	327.23	89.92	237.31
2332	412	64.00	1856.00	0.00	327.93	90.11	237.82
2336	412	64.00	1860.00	0.00	328.65	90.31	238.34
2340	412	64.00	1864.00	0.00	329.35	90.50	238.85
2344	412	64.00	1868.00	0.00	330.05	90.69	239.36
2348	412	64.00	1872.00	0.00	330.76	90.89	239.87
2352	412	64.00	1876.00	0.00	331.46	91.08	240.38
2356	412	64.00	1880.00	0.00	332.18	91.28	240.90
2360	412	64.00	1884.00	0.00	332.88	91.47	241.41
2364	412	64.00	1888.00	0.00	333.58	91.66	241.92
2368	412	64.00	1892.00	0.00	334.29	91.86	242.43
2372	412	64.00	1896.00	0.00	334.99	92.05	242.94
2376	412	64.00	1900.00	0.00	335.71	92.25	243.46
2380	412	64.00	1904.00	0.00	336.41	92.44	243.97
2384	412	64.00	1908.00	0.00	337.11	92.63	244.48
2388	412	64.00	1912.00	0.00	337.82	92.83	244.99
2392	412	64.00	1916.00	0.00	338.52	93.02	245.50
2396	412	64.00	1920.00	0.00	339.24	93.22	246.02
2400	412	64.00	1924.00	0.00	339.94	93.41	246.53
2404	412	64.00	1928.00	0.00	340.64	93.60	247.04
2408	412	64.00	1932.00	0.00	341.35	93.80	247.55
2412	412	64.00	1936.00	0.00	342.05	93.99	248.06
2416	412	64.00	1940.00	0.00	342.77	94.19	248.58
2420	412	64.00	1944.00	0.00	343.47	94.38	249.09
2424	412	64.00	1948.00	0.00	344.17	94.57	249.60
2428	412	64.00	1952.00	0.00	344.88	94.77	250.11
2432	412	64.00	1956.00	0.00	345.58	94.96	250.62
2436	412	64.00	1960.00	0.00	346.30	95.16	251.14
2440	412	64.00	1964.00	0.00	347.00	95.35	251.65
2444	412	64.00	1968.00	0.00	347.70	95.54	252.16
2448	412	64.00	1972.00	0.00	348.41	95.74	252.67
2452	412	64.00	1976.00	0.00	349.11	95.93	253.18
2456	412	64.00	1980.00	0.00	349.83	96.13	253.70
2460	412	64.00	1984.00	0.00	350.53	96.32	254.21
2464	412	64.00	1988.00	0.00	351.23	96.51	254.72
2468	412	64.00	1992.00	0.00	351.94	96.71	255.23
2472	412	64.00	1996.00	0.00	352.64	96.90	255.74
2476	412	64.00	2000.00	0.00	353.36	97.10	256.26
2480	412	64.00	2004.00	0.00	354.06	97.29	256.77
2484	412	64.00	2008.00	0.00	354.76	97.48	257.28
2488	412	64.00	2012.00	0.00	355.47	97.68	257.79
2492	412	64.00	2016.00	0.00	356.17	97.87	258.30
2496	412	64.00	2020.00	0.00	356.89	98.07	258.82
2500	412	64.00	2024.00	0.00	357.59	98.26	259.33
2504	412	64.00	2028.00	0.00	358.29	98.45	259.84
2508	412	64.00	2032.00	0.00	359.00	98.65	260.35
2512	412	64.00	2036.00	0.00	359.70	98.84	260.86
2516	412	64.00	2040.00	0.00	360.42	99.04	261.38
2520	412	64.00	2044.00	0.00	361.12	99.23	261.89
2524	412	64.00	2048.00	0.00	361.82	99.42	262.40
2528	412	64.00	2052.00	0.00	362.53	99.62	262.91

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p	£ p
2532	412	64.00	2056.00	0.00	363.23	99.81	263.42
2536	412	64.00	2060.00	0.00	363.95	100.01	263.94
2540	412	64.00	2064.00	0.00	364.65	100.20	264.45
2544	412	64.00	2068.00	0.00	365.35	100.39	264.96
2548	412	64.00	2072.00	0.00	366.06	100.59	265.47
2552	412	64.00	2076.00	0.00	366.76	100.78	265.98
2556	412	64.00	2080.00	0.00	367.48	100.98	266.50
2560	412	64.00	2084.00	0.00	368.18	101.17	267.01
2564	412	64.00	2088.00	0.00	368.88	101.36	267.52
2568	412	64.00	2092.00	0.00	369.59	101.56	268.03
2572	412	64.00	2096.00	0.00	370.29	101.75	268.54
2576	412	64.00	2100.00	0.00	371.01	101.95	269.06
2580	412	64.00	2104.00	0.00	371.71	102.14	269.57
2584	412	64.00	2108.00	0.00	372.41	102.33	270.08
2588	412	64.00	2112.00	0.00	373.12	102.53	270.59
2592	412	64.00	2116.00	0.00	373.82	102.72	271.10
2596	412	64.00	2120.00	0.00	374.54	102.92	271.62
2600	412	64.00	2124.00	0.00	375.24	103.11	272.13
2604	412	64.00	2128.00	0.00	375.94	103.30	272.64
2608	412	64.00	2132.00	0.00	376.65	103.50	273.15
2612	412	64.00	2136.00	0.00	377.35	103.69	273.66
2616	412	64.00	2140.00	0.00	378.07	103.89	274.18
2620	412	64.00	2144.00	0.00	378.77	104.08	274.69
2624	412	64.00	2148.00	0.00	379.47	104.27	275.20
2628	412	64.00	2152.00	0.00	380.18	104.47	275.71
2632	412	64.00	2156.00	0.00	380.88	104.66	276.22
2636	412	64.00	2160.00	0.00	381.60	104.86	276.74
2640	412	64.00	2164.00	0.00	382.30	105.05	277.25
2644	412	64.00	2168.00	0.00	383.00	105.24	277.76
2648	412	64.00	2172.00	0.00	383.71	105.44	278.27
2652	412	64.00	2176.00	0.00	384.41	105.63	278.78
2656	412	64.00	2180.00	0.00	385.13	105.83	279.30
2660	412	64.00	2184.00	0.00	385.83	106.02	279.81
2664	412	64.00	2188.00	0.00	386.53	106.21	280.32
2668	412	64.00	2192.00	0.00	387.24	106.41	280.83
2672	412	64.00	2196.00	0.00	387.94	106.60	281.34
2676	412	64.00	2200.00	0.00	388.66	106.80	281.86
2680	412	64.00	2204.00	0.00	389.36	106.99	282.37
2684	412	64.00	2208.00	0.00	390.06	107.18	282.88
2688	412	64.00	2212.00	0.00	390.77	107.38	283.39
2692	412	64.00	2216.00	0.00	391.47	107.57	283.90
2696	412	64.00	2220.00	0.00	392.19	107.77	284.42
2700	412	64.00	2224.00	0.00	392.89	107.96	284.93
2704	412	64.00	2228.00	0.00	393.59	108.15	285.44
2708	412	64.00	2232.00	0.00	394.30	108.35	285.95
2712	412	64.00	2236.00	0.00	395.00	108.54	286.46
2716	412	64.00	2240.00	0.00	395.72	108.74	286.98
2720	412	64.00	2244.00	0.00	396.42	108.93	287.49
2724	412	64.00	2248.00	0.00	397.12	109.12	288.00
2728	412	64.00	2252.00	0.00	397.83	109.32	288.51
2732	412	64.00	2256.00	0.00	398.53	109.51	289.02
2736	412	64.00	2260.00	0.00	399.25	109.71	289.54
2740	412	64.00	2264.00	0.00	399.95	109.90	290.05
2744	412	64.00	2268.00	0.00	400.65	110.09	290.56
2748	412	64.00	2272.00	0.00	401.36	110.29	291.07

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e	1f		
£	£	£ p	£ p	£ p	£ p	£ p	£ p
2752	412	64.00	2276.00	0.00	402.06	110.48	291.58
2756	412	64.00	2280.00	0.00	402.78	110.68	292.10
2760	412	64.00	2284.00	0.00	403.48	110.87	292.61
2764	412	64.00	2288.00	0.00	404.18	111.06	293.12
2768	412	64.00	2292.00	0.00	404.89	111.26	293.63
2772	412	64.00	2296.00	0.00	405.59	111.45	294.14
2776	412	64.00	2300.00	0.00	406.31	111.65	294.66
2780	412	64.00	2304.00	0.00	407.01	111.84	295.17
2784	412	64.00	2308.00	0.00	407.71	112.03	295.68
2788	412	64.00	2312.00	0.00	408.42	112.23	296.19
2792	412	64.00	2316.00	0.00	409.12	112.42	296.70
2796	412	64.00	2320.00	0.00	409.84	112.62	297.22
2800	412	64.00	2324.00	0.00	410.54	112.81	297.73
2804	412	64.00	2328.00	0.00	411.24	113.00	298.24
2808	412	64.00	2332.00	0.00	411.95	113.20	298.75
2812	412	64.00	2336.00	0.00	412.65	113.39	299.26
2816	412	64.00	2340.00	0.00	413.37	113.59	299.78
2820	412	64.00	2344.00	0.00	414.07	113.78	300.29
2824	412	64.00	2348.00	0.00	414.77	113.97	300.80
2828	412	64.00	2352.00	0.00	415.48	114.17	301.31
2832	412	64.00	2356.00	0.00	416.18	114.36	301.82
2836	412	64.00	2360.00	0.00	416.90	114.56	302.34
2840	412	64.00	2364.00	0.00	417.60	114.75	302.85
2844	412	64.00	2368.00	0.00	418.30	114.94	303.36
2848	412	64.00	2372.00	0.00	419.01	115.14	303.87
2852	412	64.00	2376.00	0.00	419.71	115.33	304.38
2856	412	64.00	2380.00	0.00	420.43	115.53	304.90
2860	412	64.00	2384.00	0.00	421.13	115.72	305.41
2864	412	64.00	2388.00	0.00	421.83	115.91	305.92
2868	412	64.00	2392.00	0.00	422.54	116.11	306.43
2872	412	64.00	2396.00	0.00	423.24	116.30	306.94
2876	412	64.00	2400.00	0.00	423.96	116.50	307.46
2880	412	64.00	2404.00	0.00	424.66	116.69	307.97
2884	412	64.00	2408.00	0.00	425.36	116.88	308.48
2888	412	64.00	2412.00	0.00	426.07	117.08	308.99
2892	412	64.00	2416.00	0.00	426.77	117.27	309.50
2896	412	64.00	2420.00	0.00	427.49	117.47	310.02
2900	412	64.00	2424.00	0.00	428.19	117.66	310.53
2904	412	64.00	2428.00	0.00	428.89	117.85	311.04
2908	412	64.00	2432.00	0.00	429.60	118.05	311.55
2912	412	64.00	2436.00	0.00	430.30	118.24	312.06
2916	412	64.00	2440.00	0.00	431.02	118.44	312.58
2920	412	64.00	2444.00	0.00	431.72	118.63	313.09
2924	412	64.00	2448.00	0.00	432.42	118.82	313.60
2928	412	64.00	2452.00	0.00	433.13	119.02	314.11
2932	412	64.00	2456.00	0.00	433.83	119.21	314.62
2936	412	64.00	2460.00	0.00	434.55	119.41	315.14
2940	412	64.00	2464.00	0.00	435.25	119.60	315.65
2944	412	64.00	2468.00	0.00	435.95	119.79	316.16
2948	412	64.00	2472.00	0.00	436.66	119.99	316.67
2952	412	64.00	2476.00	0.00	437.36	120.18	317.18
2956	412	64.00	2480.00	0.00	438.08	120.38	317.70
2960	412	64.00	2484.00	0.00	438.78	120.57	318.21
2964	412	64.00	2488.00	0.00	439.48	120.76	318.72
2968	412	64.00	2492.00	0.00	440.19	120.96	319.23

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p	£ p
2972	412	64.00	2496.00	0.00	440.89	121.15	319.74
2976	412	64.00	2500.00	0.00	441.61	121.35	320.26
2980	412	64.00	2504.00	0.00	442.31	121.54	320.77
2984	412	64.00	2508.00	0.00	443.01	121.73	321.28
2988	412	64.00	2512.00	0.00	443.72	121.93	321.79
2992	412	64.00	2516.00	0.00	444.42	122.12	322.30
2996	412	64.00	2520.00	0.00	445.14	122.32	322.82
3000	412	64.00	2524.00	0.00	445.84	122.51	323.33
3004	412	64.00	2528.00	0.00	446.54	122.70	323.84
3008	412	64.00	2532.00	0.00	447.25	122.90	324.35
3012	412	64.00	2536.00	0.00	447.95	123.09	324.86
3016	412	64.00	2540.00	0.00	448.67	123.29	325.38
3020	412	64.00	2544.00	0.00	449.37	123.48	325.89
3024	412	64.00	2548.00	0.00	450.07	123.67	326.40
3028	412	64.00	2552.00	0.00	450.78	123.87	326.91
3032	412	64.00	2556.00	0.00	451.48	124.06	327.42
3036	412	64.00	2560.00	0.00	452.20	124.26	327.94
3040	412	64.00	2564.00	0.00	452.90	124.45	328.45
3044	412	64.00	2568.00	0.00	453.60	124.64	328.96
3048	412	64.00	2572.00	0.00	454.31	124.84	329.47
3052	412	64.00	2576.00	0.00	455.01	125.03	329.98
3056	412	64.00	2580.00	0.00	455.73	125.23	330.50
3060	412	64.00	2584.00	0.00	456.43	125.42	331.01
3064	412	64.00	2588.00	0.00	457.13	125.61	331.52
3068	412	64.00	2592.00	0.00	457.84	125.81	332.03
3072	412	64.00	2596.00	0.00	458.54	126.00	332.54
3076	412	64.00	2600.00	0.00	459.26	126.20	333.06
3080	412	64.00	2604.00	0.00	459.96	126.39	333.57
3084	412	64.00	2608.00	0.00	460.66	126.58	334.08
3088	412	64.00	2612.00	0.00	461.37	126.78	334.59
3092	412	64.00	2616.00	0.00	462.07	126.97	335.10
3096	412	64.00	2620.00	0.00	462.79	127.17	335.62
3100	412	64.00	2624.00	0.00	463.49	127.36	336.13
3104	412	64.00	2628.00	0.00	464.19	127.55	336.64
3108	412	64.00	2632.00	0.00	464.90	127.75	337.15
3112	412	64.00	2636.00	0.00	465.60	127.94	337.66
3116	412	64.00	2640.00	0.00	466.32	128.14	338.18
3120	412	64.00	2644.00	0.00	467.02	128.33	338.69
3124	412	64.00	2648.00	0.00	467.72	128.52	339.20
3128	412	64.00	2652.00	0.00	468.43	128.72	339.71
3132	412	64.00	2656.00	0.00	469.13	128.91	340.22
3136	412	64.00	2660.00	0.00	469.85	129.11	340.74
3140	412	64.00	2664.00	0.00	470.55	129.30	341.25
3144	412	64.00	2668.00	0.00	471.25	129.49	341.76
3148	412	64.00	2672.00	0.00	471.96	129.69	342.27
3152	412	64.00	2676.00	0.00	472.66	129.88	342.78
3156	412	64.00	2680.00	0.00	473.38	130.08	343.30
3160	412	64.00	2684.00	0.00	474.08	130.27	343.81
3164	412	64.00	2688.00	0.00	474.78	130.46	344.32
3168	412	64.00	2692.00	0.00	475.49	130.66	344.83
3172	412	64.00	2696.00	0.00	476.19	130.85	345.34
3176	412	64.00	2700.00	0.00	476.91	131.05	345.86
3180	412	64.00	2704.00	0.00	477.61	131.24	346.37
3184	412	64.00	2708.00	0.00	478.31	131.43	346.88
3188	412	64.00	2712.00	0.00	479.02	131.63	347.39

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	
£	£	£ p	£ p	£ p	£ p	£ p	£ p
3192	412	64.00	2716.00	0.00	479.72	131.82	347.90
3196	412	64.00	2720.00	0.00	480.44	132.02	348.42
3200	412	64.00	2724.00	0.00	481.14	132.21	348.93
3204	412	64.00	2728.00	0.00	481.84	132.40	349.44
3208	412	64.00	2732.00	0.00	482.55	132.60	349.95
3212	412	64.00	2736.00	0.00	483.25	132.79	350.46
3216	412	64.00	2740.00	0.00	483.97	132.99	350.98
3220	412	64.00	2744.00	0.00	484.67	133.18	351.49
3224	412	64.00	2748.00	0.00	485.37	133.37	352.00
3228	412	64.00	2752.00	0.00	486.08	133.57	352.51
3232	412	64.00	2756.00	0.00	486.78	133.76	353.02
3236	412	64.00	2760.00	0.00	487.50	133.96	353.54
3240	412	64.00	2764.00	0.00	488.20	134.15	354.05
3244	412	64.00	2768.00	0.00	488.90	134.34	354.56
3248	412	64.00	2772.00	0.00	489.61	134.54	355.07
3252	412	64.00	2776.00	0.00	490.31	134.73	355.58
3256	412	64.00	2780.00	0.00	491.03	134.93	356.10
3260	412	64.00	2784.00	0.00	491.73	135.12	356.61
3264	412	64.00	2788.00	0.00	492.43	135.31	357.12
3268	412	64.00	2792.00	0.00	493.14	135.51	357.63
3272	412	64.00	2796.00	0.00	493.84	135.70	358.14
3276	412	64.00	2800.00	0.00	494.56	135.90	358.66
3280	412	64.00	2804.00	0.00	495.26	136.09	359.17
3284	412	64.00	2808.00	0.00	495.96	136.28	359.68
3288	412	64.00	2812.00	0.00	496.67	136.48	360.19
3292	412	64.00	2816.00	0.00	497.37	136.67	360.70
3296	412	64.00	2820.00	0.00	498.09	136.87	361.22
3300	412	64.00	2824.00	0.00	498.79	137.06	361.73
3304	412	64.00	2828.00	0.00	499.49	137.25	362.24
3308	412	64.00	2832.00	0.00	500.20	137.45	362.75
3312	412	64.00	2836.00	0.00	500.90	137.64	363.26
3316	412	64.00	2840.00	0.00	501.62	137.84	363.78
3320	412	64.00	2844.00	0.00	502.32	138.03	364.29
3324	412	64.00	2848.00	0.00	503.02	138.22	364.80
3328	412	64.00	2852.00	0.00	503.73	138.42	365.31
3332	412	64.00	2856.00	0.00	504.43	138.61	365.82
3336	412	64.00	2860.00	0.00	504.87	138.73	366.14
3337	412	64.00	2861.00	0.00	504.97	138.76	366.21
3340	412	64.00	2861.00	3.00	505.85	139.00	366.85
3344	412	64.00	2861.00	7.00	506.56	139.20	367.36
3348	412	64.00	2861.00	11.00	507.26	139.39	367.87
3352	412	64.00	2861.00	15.00	507.97	139.58	368.39
3356	412	64.00	2861.00	19.00	508.68	139.78	368.90
3360	412	64.00	2861.00	23.00	509.38	139.97	369.41
3364	412	64.00	2861.00	27.00	510.09	140.17	369.92
3368	412	64.00	2861.00	31.00	510.79	140.36	370.43
3372	412	64.00	2861.00	35.00	511.50	140.55	370.95
3376	412	64.00	2861.00	39.00	512.21	140.75	371.46
3380	412	64.00	2861.00	43.00	512.91	140.94	371.97
3384	412	64.00	2861.00	47.00	513.62	141.14	372.48
3388	412	64.00	2861.00	51.00	514.32	141.33	372.99
3392	412	64.00	2861.00	55.00	515.03	141.52	373.51
3396	412	64.00	2861.00	59.00	515.74	141.72	374.02
3400	412	64.00	2861.00	63.00	516.44	141.91	374.53
3404	412	64.00	2861.00	67.00	517.15	142.11	375.04

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p	£ p
3408	412	64.00	2861.00	71.00	517.85	142.30	375.55
3412	412	64.00	2861.00	75.00	518.56	142.49	376.07
3416	412	64.00	2861.00	79.00	519.27	142.69	376.58
3420	412	64.00	2861.00	83.00	519.97	142.88	377.09
3424	412	64.00	2861.00	87.00	520.68	143.08	377.60
3428	412	64.00	2861.00	91.00	521.38	143.27	378.11
3432	412	64.00	2861.00	95.00	522.09	143.46	378.63
3436	412	64.00	2861.00	99.00	522.80	143.66	379.14
3440	412	64.00	2861.00	103.00	523.50	143.85	379.65
3444	412	64.00	2861.00	107.00	524.21	144.05	380.16
3448	412	64.00	2861.00	111.00	524.91	144.24	380.67
3452	412	64.00	2861.00	115.00	525.62	144.43	381.19
3456	412	64.00	2861.00	119.00	526.33	144.63	381.70
3460	412	64.00	2861.00	123.00	527.03	144.82	382.21
3464	412	64.00	2861.00	127.00	527.74	145.02	382.72
3468	412	64.00	2861.00	131.00	528.44	145.21	383.23
3472	412	64.00	2861.00	135.00	529.15	145.40	383.75
3476	412	64.00	2861.00	139.00	529.86	145.60	384.26
3480	412	64.00	2861.00	143.00	530.56	145.79	384.77
3484	412	64.00	2861.00	147.00	531.27	145.99	385.28
3488	412	64.00	2861.00	151.00	531.97	146.18	385.79
3492	412	64.00	2861.00	155.00	532.68	146.37	386.31
3496	412	64.00	2861.00	159.00	533.39	146.57	386.82
3500	412	64.00	2861.00	163.00	534.09	146.76	387.33
3504	412	64.00	2861.00	167.00	534.80	146.96	387.84
3508	412	64.00	2861.00	171.00	535.50	147.15	388.35
3512	412	64.00	2861.00	175.00	536.21	147.34	388.87
3516	412	64.00	2861.00	179.00	536.92	147.54	389.38
3520	412	64.00	2861.00	183.00	537.62	147.73	389.89
3524	412	64.00	2861.00	187.00	538.33	147.93	390.40
3528	412	64.00	2861.00	191.00	539.03	148.12	390.91
3532	412	64.00	2861.00	195.00	539.74	148.31	391.43
3536	412	64.00	2861.00	199.00	540.45	148.51	391.94
3540	412	64.00	2861.00	203.00	541.15	148.70	392.45
3544	412	64.00	2861.00	207.00	541.86	148.90	392.96
3548	412	64.00	2861.00	211.00	542.56	149.09	393.47
3552	412	64.00	2861.00	215.00	543.27	149.28	393.99
3556	412	64.00	2861.00	219.00	543.98	149.48	394.50
3560	412	64.00	2861.00	223.00	544.68	149.67	395.01
3564	412	64.00	2861.00	227.00	545.39	149.87	395.52
3568	412	64.00	2861.00	231.00	546.09	150.06	396.03
3572	412	64.00	2861.00	235.00	546.80	150.25	396.55
3576	412	64.00	2861.00	239.00	547.51	150.45	397.06
3580	412	64.00	2861.00	243.00	548.21	150.64	397.57
3584	412	64.00	2861.00	247.00	548.92	150.84	398.08
3588	412	64.00	2861.00	251.00	549.62	151.03	398.59
3592	412	64.00	2861.00	255.00	550.33	151.22	399.11
3596	412	64.00	2861.00	259.00	551.04	151.42	399.62
3600	412	64.00	2861.00	263.00	551.74	151.61	400.13
3604	412	64.00	2861.00	267.00	552.45	151.81	400.64
3608	412	64.00	2861.00	271.00	553.15	152.00	401.15
3612	412	64.00	2861.00	275.00	553.86	152.19	401.67
3616	412	64.00	2861.00	279.00	554.57	152.39	402.18
3620	412	64.00	2861.00	283.00	555.27	152.58	402.69
3624	412	64.00	2861.00	287.00	555.98	152.78	403.20

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f	▼ Employer's contributions
£	£	£ p	£ p	£ p	£ p	£ p	£ p
3628	412	64.00	2861.00	291.00	556.68	152.97	403.71
3632	412	64.00	2861.00	295.00	557.39	153.16	404.23
3636	412	64.00	2861.00	299.00	558.10	153.36	404.74
3640	412	64.00	2861.00	303.00	558.80	153.55	405.25
3644	412	64.00	2861.00	307.00	559.51	153.75	405.76
3648	412	64.00	2861.00	311.00	560.21	153.94	406.27
3652	412	64.00	2861.00	315.00	560.92	154.13	406.79
3656	412	64.00	2861.00	319.00	561.27	154.23	407.04

If the employee's gross pay is over £3656, go to page 68.

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

Use this table for

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 69.

Completing Deductions Working Sheet, form P11 or substitute

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

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 94.99	No NIC Liability, make no entries on forms P11 and P14					
95	95	0.00	0.00	0.00	0.00	0.00
96	95	1.00	0.00	0.00	0.00	0.00
97	95	2.00	0.00	0.00	0.00	0.00
98	95	3.00	0.00	0.00	0.00	0.00
99	95	4.00	0.00	0.00	0.00	0.00
100	95	5.00	0.00	0.00	0.00	0.00
101	95	6.00	0.00	0.00	0.00	0.00
102	95	7.00	0.00	0.00	0.00	0.00
103	95	8.00	0.00	0.00	0.00	0.00
104	95	9.00	0.00	0.00	0.00	0.00
105	95	10.00	0.00	0.00	0.00	0.00
106	95	11.00	0.00	0.00	0.00	0.00
107	95	12.00	0.00	0.00	0.00	0.00
108	95	13.00	0.00	0.00	0.00	0.00
109	95	14.00	0.00	0.00	0.00	0.00
110	95	15.00	0.00	0.00	0.00	0.00
111	95	15.00	1.00	0.00	0.19	0.00
112	95	15.00	2.00	0.00	0.32	0.00
113	95	15.00	3.00	0.00	0.45	0.00
114	95	15.00	4.00	0.00	0.58	0.00
115	95	15.00	5.00	0.00	0.70	0.00
116	95	15.00	6.00	0.00	0.83	0.00
117	95	15.00	7.00	0.00	0.96	0.00
118	95	15.00	8.00	0.00	1.09	0.00
119	95	15.00	9.00	0.00	1.22	0.00
120	95	15.00	10.00	0.00	1.34	0.00
121	95	15.00	11.00	0.00	1.47	0.00
122	95	15.00	12.00	0.00	1.60	0.00
123	95	15.00	13.00	0.00	1.73	0.00
124	95	15.00	14.00	0.00	1.86	0.00
125	95	15.00	15.00	0.00	1.98	0.00
126	95	15.00	16.00	0.00	2.11	0.00
127	95	15.00	17.00	0.00	2.24	0.00
128	95	15.00	18.00	0.00	2.37	0.00
129	95	15.00	19.00	0.00	2.50	0.00

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

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
240	95	15.00	130.00	0.00	16.70	0.00
241	95	15.00	131.00	0.00	16.83	0.00
242	95	15.00	132.00	0.00	16.96	0.00
243	95	15.00	133.00	0.00	17.09	0.00
244	95	15.00	134.00	0.00	17.22	0.00
245	95	15.00	135.00	0.00	17.34	0.00
246	95	15.00	136.00	0.00	17.47	0.00
247	95	15.00	137.00	0.00	17.60	0.00
248	95	15.00	138.00	0.00	17.73	0.00
249	95	15.00	139.00	0.00	17.86	0.00
250	95	15.00	140.00	0.00	17.98	0.00
251	95	15.00	141.00	0.00	18.11	0.00
252	95	15.00	142.00	0.00	18.24	0.00
253	95	15.00	143.00	0.00	18.37	0.00
254	95	15.00	144.00	0.00	18.50	0.00
255	95	15.00	145.00	0.00	18.62	0.00
256	95	15.00	146.00	0.00	18.75	0.00
257	95	15.00	147.00	0.00	18.88	0.00
258	95	15.00	148.00	0.00	19.01	0.00
259	95	15.00	149.00	0.00	19.14	0.00
260	95	15.00	150.00	0.00	19.26	0.00
261	95	15.00	151.00	0.00	19.39	0.00
262	95	15.00	152.00	0.00	19.52	0.00
263	95	15.00	153.00	0.00	19.65	0.00
264	95	15.00	154.00	0.00	19.78	0.00
265	95	15.00	155.00	0.00	19.90	0.00
266	95	15.00	156.00	0.00	20.03	0.00
267	95	15.00	157.00	0.00	20.16	0.00
268	95	15.00	158.00	0.00	20.29	0.00
269	95	15.00	159.00	0.00	20.42	0.00
270	95	15.00	160.00	0.00	20.54	0.00
271	95	15.00	161.00	0.00	20.67	0.00
272	95	15.00	162.00	0.00	20.80	0.00
273	95	15.00	163.00	0.00	20.93	0.00
274	95	15.00	164.00	0.00	21.06	0.00
275	95	15.00	165.00	0.00	21.18	0.00
276	95	15.00	166.00	0.00	21.31	0.00
277	95	15.00	167.00	0.00	21.44	0.00
278	95	15.00	168.00	0.00	21.57	0.00
279	95	15.00	169.00	0.00	21.70	0.00
280	95	15.00	170.00	0.00	21.82	0.00
281	95	15.00	171.00	0.00	21.95	0.00
282	95	15.00	172.00	0.00	22.08	0.00
283	95	15.00	173.00	0.00	22.21	0.00
284	95	15.00	174.00	0.00	22.34	0.00
285	95	15.00	175.00	0.00	22.46	0.00
286	95	15.00	176.00	0.00	22.59	0.00
287	95	15.00	177.00	0.00	22.72	0.00
288	95	15.00	178.00	0.00	22.85	0.00
289	95	15.00	179.00	0.00	22.98	0.00
290	95	15.00	180.00	0.00	23.10	0.00
291	95	15.00	181.00	0.00	23.23	0.00
292	95	15.00	182.00	0.00	23.36	0.00
293	95	15.00	183.00	0.00	23.49	0.00
294	95	15.00	184.00	0.00	23.62	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
295	95	15.00	185.00	0.00	23.74	0.00
296	95	15.00	186.00	0.00	23.87	0.00
297	95	15.00	187.00	0.00	24.00	0.00
298	95	15.00	188.00	0.00	24.13	0.00
299	95	15.00	189.00	0.00	24.26	0.00
300	95	15.00	190.00	0.00	24.38	0.00
301	95	15.00	191.00	0.00	24.51	0.00
302	95	15.00	192.00	0.00	24.64	0.00
303	95	15.00	193.00	0.00	24.77	0.00
304	95	15.00	194.00	0.00	24.90	0.00
305	95	15.00	195.00	0.00	25.02	0.00
306	95	15.00	196.00	0.00	25.15	0.00
307	95	15.00	197.00	0.00	25.28	0.00
308	95	15.00	198.00	0.00	25.41	0.00
309	95	15.00	199.00	0.00	25.54	0.00
310	95	15.00	200.00	0.00	25.66	0.00
311	95	15.00	201.00	0.00	25.79	0.00
312	95	15.00	202.00	0.00	25.92	0.00
313	95	15.00	203.00	0.00	26.05	0.00
314	95	15.00	204.00	0.00	26.18	0.00
315	95	15.00	205.00	0.00	26.30	0.00
316	95	15.00	206.00	0.00	26.43	0.00
317	95	15.00	207.00	0.00	26.56	0.00
318	95	15.00	208.00	0.00	26.69	0.00
319	95	15.00	209.00	0.00	26.82	0.00
320	95	15.00	210.00	0.00	26.94	0.00
321	95	15.00	211.00	0.00	27.07	0.00
322	95	15.00	212.00	0.00	27.20	0.00
323	95	15.00	213.00	0.00	27.33	0.00
324	95	15.00	214.00	0.00	27.46	0.00
325	95	15.00	215.00	0.00	27.58	0.00
326	95	15.00	216.00	0.00	27.71	0.00
327	95	15.00	217.00	0.00	27.84	0.00
328	95	15.00	218.00	0.00	27.97	0.00
329	95	15.00	219.00	0.00	28.10	0.00
330	95	15.00	220.00	0.00	28.22	0.00
331	95	15.00	221.00	0.00	28.35	0.00
332	95	15.00	222.00	0.00	28.48	0.00
333	95	15.00	223.00	0.00	28.61	0.00
334	95	15.00	224.00	0.00	28.74	0.00
335	95	15.00	225.00	0.00	28.86	0.00
336	95	15.00	226.00	0.00	28.99	0.00
337	95	15.00	227.00	0.00	29.12	0.00
338	95	15.00	228.00	0.00	29.25	0.00
339	95	15.00	229.00	0.00	29.38	0.00
340	95	15.00	230.00	0.00	29.50	0.00
341	95	15.00	231.00	0.00	29.63	0.00
342	95	15.00	232.00	0.00	29.76	0.00
343	95	15.00	233.00	0.00	29.89	0.00
344	95	15.00	234.00	0.00	30.02	0.00
345	95	15.00	235.00	0.00	30.14	0.00
346	95	15.00	236.00	0.00	30.27	0.00
347	95	15.00	237.00	0.00	30.40	0.00
348	95	15.00	238.00	0.00	30.53	0.00
349	95	15.00	239.00	0.00	30.66	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
350	95	15.00	240.00	0.00	30.78	0.00
351	95	15.00	241.00	0.00	30.91	0.00
352	95	15.00	242.00	0.00	31.04	0.00
353	95	15.00	243.00	0.00	31.17	0.00
354	95	15.00	244.00	0.00	31.30	0.00
355	95	15.00	245.00	0.00	31.42	0.00
356	95	15.00	246.00	0.00	31.55	0.00
357	95	15.00	247.00	0.00	31.68	0.00
358	95	15.00	248.00	0.00	31.81	0.00
359	95	15.00	249.00	0.00	31.94	0.00
360	95	15.00	250.00	0.00	32.06	0.00
361	95	15.00	251.00	0.00	32.19	0.00
362	95	15.00	252.00	0.00	32.32	0.00
363	95	15.00	253.00	0.00	32.45	0.00
364	95	15.00	254.00	0.00	32.58	0.00
365	95	15.00	255.00	0.00	32.70	0.00
366	95	15.00	256.00	0.00	32.83	0.00
367	95	15.00	257.00	0.00	32.96	0.00
368	95	15.00	258.00	0.00	33.09	0.00
369	95	15.00	259.00	0.00	33.22	0.00
370	95	15.00	260.00	0.00	33.34	0.00
371	95	15.00	261.00	0.00	33.47	0.00
372	95	15.00	262.00	0.00	33.60	0.00
373	95	15.00	263.00	0.00	33.73	0.00
374	95	15.00	264.00	0.00	33.86	0.00
375	95	15.00	265.00	0.00	33.98	0.00
376	95	15.00	266.00	0.00	34.11	0.00
377	95	15.00	267.00	0.00	34.24	0.00
378	95	15.00	268.00	0.00	34.37	0.00
379	95	15.00	269.00	0.00	34.50	0.00
380	95	15.00	270.00	0.00	34.62	0.00
381	95	15.00	271.00	0.00	34.75	0.00
382	95	15.00	272.00	0.00	34.88	0.00
383	95	15.00	273.00	0.00	35.01	0.00
384	95	15.00	274.00	0.00	35.14	0.00
385	95	15.00	275.00	0.00	35.26	0.00
386	95	15.00	276.00	0.00	35.39	0.00
387	95	15.00	277.00	0.00	35.52	0.00
388	95	15.00	278.00	0.00	35.65	0.00
389	95	15.00	279.00	0.00	35.78	0.00
390	95	15.00	280.00	0.00	35.90	0.00
391	95	15.00	281.00	0.00	36.03	0.00
392	95	15.00	282.00	0.00	36.16	0.00
393	95	15.00	283.00	0.00	36.29	0.00
394	95	15.00	284.00	0.00	36.42	0.00
395	95	15.00	285.00	0.00	36.54	0.00
396	95	15.00	286.00	0.00	36.67	0.00
397	95	15.00	287.00	0.00	36.80	0.00
398	95	15.00	288.00	0.00	36.93	0.00
399	95	15.00	289.00	0.00	37.06	0.00
400	95	15.00	290.00	0.00	37.18	0.00
401	95	15.00	291.00	0.00	37.31	0.00
402	95	15.00	292.00	0.00	37.44	0.00
403	95	15.00	293.00	0.00	37.57	0.00
404	95	15.00	294.00	0.00	37.70	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
405	95	15.00	295.00	0.00	37.82	0.00
406	95	15.00	296.00	0.00	37.95	0.00
407	95	15.00	297.00	0.00	38.08	0.00
408	95	15.00	298.00	0.00	38.21	0.00
409	95	15.00	299.00	0.00	38.34	0.00
410	95	15.00	300.00	0.00	38.46	0.00
411	95	15.00	301.00	0.00	38.59	0.00
412	95	15.00	302.00	0.00	38.72	0.00
413	95	15.00	303.00	0.00	38.85	0.00
414	95	15.00	304.00	0.00	38.98	0.00
415	95	15.00	305.00	0.00	39.10	0.00
416	95	15.00	306.00	0.00	39.23	0.00
417	95	15.00	307.00	0.00	39.36	0.00
418	95	15.00	308.00	0.00	39.49	0.00
419	95	15.00	309.00	0.00	39.62	0.00
420	95	15.00	310.00	0.00	39.74	0.00
421	95	15.00	311.00	0.00	39.87	0.00
422	95	15.00	312.00	0.00	40.00	0.00
423	95	15.00	313.00	0.00	40.13	0.00
424	95	15.00	314.00	0.00	40.26	0.00
425	95	15.00	315.00	0.00	40.38	0.00
426	95	15.00	316.00	0.00	40.51	0.00
427	95	15.00	317.00	0.00	40.64	0.00
428	95	15.00	318.00	0.00	40.77	0.00
429	95	15.00	319.00	0.00	40.90	0.00
430	95	15.00	320.00	0.00	41.02	0.00
431	95	15.00	321.00	0.00	41.15	0.00
432	95	15.00	322.00	0.00	41.28	0.00
433	95	15.00	323.00	0.00	41.41	0.00
434	95	15.00	324.00	0.00	41.54	0.00
435	95	15.00	325.00	0.00	41.66	0.00
436	95	15.00	326.00	0.00	41.79	0.00
437	95	15.00	327.00	0.00	41.92	0.00
438	95	15.00	328.00	0.00	42.05	0.00
439	95	15.00	329.00	0.00	42.18	0.00
440	95	15.00	330.00	0.00	42.30	0.00
441	95	15.00	331.00	0.00	42.43	0.00
442	95	15.00	332.00	0.00	42.56	0.00
443	95	15.00	333.00	0.00	42.69	0.00
444	95	15.00	334.00	0.00	42.82	0.00
445	95	15.00	335.00	0.00	42.94	0.00
446	95	15.00	336.00	0.00	43.07	0.00
447	95	15.00	337.00	0.00	43.20	0.00
448	95	15.00	338.00	0.00	43.33	0.00
449	95	15.00	339.00	0.00	43.46	0.00
450	95	15.00	340.00	0.00	43.58	0.00
451	95	15.00	341.00	0.00	43.71	0.00
452	95	15.00	342.00	0.00	43.84	0.00
453	95	15.00	343.00	0.00	43.97	0.00
454	95	15.00	344.00	0.00	44.10	0.00
455	95	15.00	345.00	0.00	44.22	0.00
456	95	15.00	346.00	0.00	44.35	0.00
457	95	15.00	347.00	0.00	44.48	0.00
458	95	15.00	348.00	0.00	44.61	0.00
459	95	15.00	349.00	0.00	44.74	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
460	95	15.00	350.00	0.00	44.86	0.00
461	95	15.00	351.00	0.00	44.99	0.00
462	95	15.00	352.00	0.00	45.12	0.00
463	95	15.00	353.00	0.00	45.25	0.00
464	95	15.00	354.00	0.00	45.38	0.00
465	95	15.00	355.00	0.00	45.50	0.00
466	95	15.00	356.00	0.00	45.63	0.00
467	95	15.00	357.00	0.00	45.76	0.00
468	95	15.00	358.00	0.00	45.89	0.00
469	95	15.00	359.00	0.00	46.02	0.00
470	95	15.00	360.00	0.00	46.14	0.00
471	95	15.00	361.00	0.00	46.27	0.00
472	95	15.00	362.00	0.00	46.40	0.00
473	95	15.00	363.00	0.00	46.53	0.00
474	95	15.00	364.00	0.00	46.66	0.00
475	95	15.00	365.00	0.00	46.78	0.00
476	95	15.00	366.00	0.00	46.91	0.00
477	95	15.00	367.00	0.00	47.04	0.00
478	95	15.00	368.00	0.00	47.17	0.00
479	95	15.00	369.00	0.00	47.30	0.00
480	95	15.00	370.00	0.00	47.42	0.00
481	95	15.00	371.00	0.00	47.55	0.00
482	95	15.00	372.00	0.00	47.68	0.00
483	95	15.00	373.00	0.00	47.81	0.00
484	95	15.00	374.00	0.00	47.94	0.00
485	95	15.00	375.00	0.00	48.06	0.00
486	95	15.00	376.00	0.00	48.19	0.00
487	95	15.00	377.00	0.00	48.32	0.00
488	95	15.00	378.00	0.00	48.45	0.00
489	95	15.00	379.00	0.00	48.58	0.00
490	95	15.00	380.00	0.00	48.70	0.00
491	95	15.00	381.00	0.00	48.83	0.00
492	95	15.00	382.00	0.00	48.96	0.00
493	95	15.00	383.00	0.00	49.09	0.00
494	95	15.00	384.00	0.00	49.22	0.00
495	95	15.00	385.00	0.00	49.34	0.00
496	95	15.00	386.00	0.00	49.47	0.00
497	95	15.00	387.00	0.00	49.60	0.00
498	95	15.00	388.00	0.00	49.73	0.00
499	95	15.00	389.00	0.00	49.86	0.00
500	95	15.00	390.00	0.00	49.98	0.00
501	95	15.00	391.00	0.00	50.11	0.00
502	95	15.00	392.00	0.00	50.24	0.00
503	95	15.00	393.00	0.00	50.37	0.00
504	95	15.00	394.00	0.00	50.50	0.00
505	95	15.00	395.00	0.00	50.62	0.00
506	95	15.00	396.00	0.00	50.75	0.00
507	95	15.00	397.00	0.00	50.88	0.00
508	95	15.00	398.00	0.00	51.01	0.00
509	95	15.00	399.00	0.00	51.14	0.00
510	95	15.00	400.00	0.00	51.26	0.00
511	95	15.00	401.00	0.00	51.39	0.00
512	95	15.00	402.00	0.00	51.52	0.00
513	95	15.00	403.00	0.00	51.65	0.00
514	95	15.00	404.00	0.00	51.78	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
515	95	15.00	405.00	0.00	51.90	0.00
516	95	15.00	406.00	0.00	52.03	0.00
517	95	15.00	407.00	0.00	52.16	0.00
518	95	15.00	408.00	0.00	52.29	0.00
519	95	15.00	409.00	0.00	52.42	0.00
520	95	15.00	410.00	0.00	52.54	0.00
521	95	15.00	411.00	0.00	52.67	0.00
522	95	15.00	412.00	0.00	52.80	0.00
523	95	15.00	413.00	0.00	52.93	0.00
524	95	15.00	414.00	0.00	53.06	0.00
525	95	15.00	415.00	0.00	53.18	0.00
526	95	15.00	416.00	0.00	53.31	0.00
527	95	15.00	417.00	0.00	53.44	0.00
528	95	15.00	418.00	0.00	53.57	0.00
529	95	15.00	419.00	0.00	53.70	0.00
530	95	15.00	420.00	0.00	53.82	0.00
531	95	15.00	421.00	0.00	53.95	0.00
532	95	15.00	422.00	0.00	54.08	0.00
533	95	15.00	423.00	0.00	54.21	0.00
534	95	15.00	424.00	0.00	54.34	0.00
535	95	15.00	425.00	0.00	54.46	0.00
536	95	15.00	426.00	0.00	54.59	0.00
537	95	15.00	427.00	0.00	54.72	0.00
538	95	15.00	428.00	0.00	54.85	0.00
539	95	15.00	429.00	0.00	54.98	0.00
540	95	15.00	430.00	0.00	55.10	0.00
541	95	15.00	431.00	0.00	55.23	0.00
542	95	15.00	432.00	0.00	55.36	0.00
543	95	15.00	433.00	0.00	55.49	0.00
544	95	15.00	434.00	0.00	55.62	0.00
545	95	15.00	435.00	0.00	55.74	0.00
546	95	15.00	436.00	0.00	55.87	0.00
547	95	15.00	437.00	0.00	56.00	0.00
548	95	15.00	438.00	0.00	56.13	0.00
549	95	15.00	439.00	0.00	56.26	0.00
550	95	15.00	440.00	0.00	56.38	0.00
551	95	15.00	441.00	0.00	56.51	0.00
552	95	15.00	442.00	0.00	56.64	0.00
553	95	15.00	443.00	0.00	56.77	0.00
554	95	15.00	444.00	0.00	56.90	0.00
555	95	15.00	445.00	0.00	57.02	0.00
556	95	15.00	446.00	0.00	57.15	0.00
557	95	15.00	447.00	0.00	57.28	0.00
558	95	15.00	448.00	0.00	57.41	0.00
559	95	15.00	449.00	0.00	57.54	0.00
560	95	15.00	450.00	0.00	57.66	0.00
561	95	15.00	451.00	0.00	57.79	0.00
562	95	15.00	452.00	0.00	57.92	0.00
563	95	15.00	453.00	0.00	58.05	0.00
564	95	15.00	454.00	0.00	58.18	0.00
565	95	15.00	455.00	0.00	58.30	0.00
566	95	15.00	456.00	0.00	58.43	0.00
567	95	15.00	457.00	0.00	58.56	0.00
568	95	15.00	458.00	0.00	58.69	0.00
569	95	15.00	459.00	0.00	58.82	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
570	95	15.00	460.00	0.00	58.94	0.00
571	95	15.00	461.00	0.00	59.07	0.00
572	95	15.00	462.00	0.00	59.20	0.00
573	95	15.00	463.00	0.00	59.33	0.00
574	95	15.00	464.00	0.00	59.46	0.00
575	95	15.00	465.00	0.00	59.58	0.00
576	95	15.00	466.00	0.00	59.71	0.00
577	95	15.00	467.00	0.00	59.84	0.00
578	95	15.00	468.00	0.00	59.97	0.00
579	95	15.00	469.00	0.00	60.10	0.00
580	95	15.00	470.00	0.00	60.22	0.00
581	95	15.00	471.00	0.00	60.35	0.00
582	95	15.00	472.00	0.00	60.48	0.00
583	95	15.00	473.00	0.00	60.61	0.00
584	95	15.00	474.00	0.00	60.74	0.00
585	95	15.00	475.00	0.00	60.86	0.00
586	95	15.00	476.00	0.00	60.99	0.00
587	95	15.00	477.00	0.00	61.12	0.00
588	95	15.00	478.00	0.00	61.25	0.00
589	95	15.00	479.00	0.00	61.38	0.00
590	95	15.00	480.00	0.00	61.50	0.00
591	95	15.00	481.00	0.00	61.63	0.00
592	95	15.00	482.00	0.00	61.76	0.00
593	95	15.00	483.00	0.00	61.89	0.00
594	95	15.00	484.00	0.00	62.02	0.00
595	95	15.00	485.00	0.00	62.14	0.00
596	95	15.00	486.00	0.00	62.27	0.00
597	95	15.00	487.00	0.00	62.40	0.00
598	95	15.00	488.00	0.00	62.53	0.00
599	95	15.00	489.00	0.00	62.66	0.00
600	95	15.00	490.00	0.00	62.78	0.00
601	95	15.00	491.00	0.00	62.91	0.00
602	95	15.00	492.00	0.00	63.04	0.00
603	95	15.00	493.00	0.00	63.17	0.00
604	95	15.00	494.00	0.00	63.30	0.00
605	95	15.00	495.00	0.00	63.42	0.00
606	95	15.00	496.00	0.00	63.55	0.00
607	95	15.00	497.00	0.00	63.68	0.00
608	95	15.00	498.00	0.00	63.81	0.00
609	95	15.00	499.00	0.00	63.94	0.00
610	95	15.00	500.00	0.00	64.06	0.00
611	95	15.00	501.00	0.00	64.19	0.00
612	95	15.00	502.00	0.00	64.32	0.00
613	95	15.00	503.00	0.00	64.45	0.00
614	95	15.00	504.00	0.00	64.58	0.00
615	95	15.00	505.00	0.00	64.70	0.00
616	95	15.00	506.00	0.00	64.83	0.00
617	95	15.00	507.00	0.00	64.96	0.00
618	95	15.00	508.00	0.00	65.09	0.00
619	95	15.00	509.00	0.00	65.22	0.00
620	95	15.00	510.00	0.00	65.34	0.00
621	95	15.00	511.00	0.00	65.47	0.00
622	95	15.00	512.00	0.00	65.60	0.00
623	95	15.00	513.00	0.00	65.73	0.00
624	95	15.00	514.00	0.00	65.86	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
625	95	15.00	515.00	0.00	65.98	0.00
626	95	15.00	516.00	0.00	66.11	0.00
627	95	15.00	517.00	0.00	66.24	0.00
628	95	15.00	518.00	0.00	66.37	0.00
629	95	15.00	519.00	0.00	66.50	0.00
630	95	15.00	520.00	0.00	66.62	0.00
631	95	15.00	521.00	0.00	66.75	0.00
632	95	15.00	522.00	0.00	66.88	0.00
633	95	15.00	523.00	0.00	67.01	0.00
634	95	15.00	524.00	0.00	67.14	0.00
635	95	15.00	525.00	0.00	67.26	0.00
636	95	15.00	526.00	0.00	67.39	0.00
637	95	15.00	527.00	0.00	67.52	0.00
638	95	15.00	528.00	0.00	67.65	0.00
639	95	15.00	529.00	0.00	67.78	0.00
640	95	15.00	530.00	0.00	67.90	0.00
641	95	15.00	531.00	0.00	68.03	0.00
642	95	15.00	532.00	0.00	68.16	0.00
643	95	15.00	533.00	0.00	68.29	0.00
644	95	15.00	534.00	0.00	68.42	0.00
645	95	15.00	535.00	0.00	68.54	0.00
646	95	15.00	536.00	0.00	68.67	0.00
647	95	15.00	537.00	0.00	68.80	0.00
648	95	15.00	538.00	0.00	68.93	0.00
649	95	15.00	539.00	0.00	69.06	0.00
650	95	15.00	540.00	0.00	69.18	0.00
651	95	15.00	541.00	0.00	69.31	0.00
652	95	15.00	542.00	0.00	69.44	0.00
653	95	15.00	543.00	0.00	69.57	0.00
654	95	15.00	544.00	0.00	69.70	0.00
655	95	15.00	545.00	0.00	69.82	0.00
656	95	15.00	546.00	0.00	69.95	0.00
657	95	15.00	547.00	0.00	70.08	0.00
658	95	15.00	548.00	0.00	70.21	0.00
659	95	15.00	549.00	0.00	70.34	0.00
660	95	15.00	550.00	0.00	70.46	0.00
661	95	15.00	551.00	0.00	70.59	0.00
662	95	15.00	552.00	0.00	70.72	0.00
663	95	15.00	553.00	0.00	70.85	0.00
664	95	15.00	554.00	0.00	70.98	0.00
665	95	15.00	555.00	0.00	71.10	0.00
666	95	15.00	556.00	0.00	71.23	0.00
667	95	15.00	557.00	0.00	71.36	0.00
668	95	15.00	558.00	0.00	71.49	0.00
669	95	15.00	559.00	0.00	71.62	0.00
670	95	15.00	560.00	0.00	71.74	0.00
671	95	15.00	561.00	0.00	71.87	0.00
672	95	15.00	562.00	0.00	72.00	0.00
673	95	15.00	563.00	0.00	72.13	0.00
674	95	15.00	564.00	0.00	72.26	0.00
675	95	15.00	565.00	0.00	72.38	0.00
676	95	15.00	566.00	0.00	72.51	0.00
677	95	15.00	567.00	0.00	72.64	0.00
678	95	15.00	568.00	0.00	72.77	0.00
679	95	15.00	569.00	0.00	72.90	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
680	95	15.00	570.00	0.00	73.02	0.00
681	95	15.00	571.00	0.00	73.15	0.00
682	95	15.00	572.00	0.00	73.28	0.00
683	95	15.00	573.00	0.00	73.41	0.00
684	95	15.00	574.00	0.00	73.54	0.00
685	95	15.00	575.00	0.00	73.66	0.00
686	95	15.00	576.00	0.00	73.79	0.00
687	95	15.00	577.00	0.00	73.92	0.00
688	95	15.00	578.00	0.00	74.05	0.00
689	95	15.00	579.00	0.00	74.18	0.00
690	95	15.00	580.00	0.00	74.30	0.00
691	95	15.00	581.00	0.00	74.43	0.00
692	95	15.00	582.00	0.00	74.56	0.00
693	95	15.00	583.00	0.00	74.69	0.00
694	95	15.00	584.00	0.00	74.82	0.00
695	95	15.00	585.00	0.00	74.94	0.00
696	95	15.00	586.00	0.00	75.07	0.00
697	95	15.00	587.00	0.00	75.20	0.00
698	95	15.00	588.00	0.00	75.33	0.00
699	95	15.00	589.00	0.00	75.46	0.00
700	95	15.00	590.00	0.00	75.58	0.00
701	95	15.00	591.00	0.00	75.71	0.00
702	95	15.00	592.00	0.00	75.84	0.00
703	95	15.00	593.00	0.00	75.97	0.00
704	95	15.00	594.00	0.00	76.10	0.00
705	95	15.00	595.00	0.00	76.22	0.00
706	95	15.00	596.00	0.00	76.35	0.00
707	95	15.00	597.00	0.00	76.48	0.00
708	95	15.00	598.00	0.00	76.61	0.00
709	95	15.00	599.00	0.00	76.74	0.00
710	95	15.00	600.00	0.00	76.86	0.00
711	95	15.00	601.00	0.00	76.99	0.00
712	95	15.00	602.00	0.00	77.12	0.00
713	95	15.00	603.00	0.00	77.25	0.00
714	95	15.00	604.00	0.00	77.38	0.00
715	95	15.00	605.00	0.00	77.50	0.00
716	95	15.00	606.00	0.00	77.63	0.00
717	95	15.00	607.00	0.00	77.76	0.00
718	95	15.00	608.00	0.00	77.89	0.00
719	95	15.00	609.00	0.00	78.02	0.00
720	95	15.00	610.00	0.00	78.14	0.00
721	95	15.00	611.00	0.00	78.27	0.00
722	95	15.00	612.00	0.00	78.40	0.00
723	95	15.00	613.00	0.00	78.53	0.00
724	95	15.00	614.00	0.00	78.66	0.00
725	95	15.00	615.00	0.00	78.78	0.00
726	95	15.00	616.00	0.00	78.91	0.00
727	95	15.00	617.00	0.00	79.04	0.00
728	95	15.00	618.00	0.00	79.17	0.00
729	95	15.00	619.00	0.00	79.30	0.00
730	95	15.00	620.00	0.00	79.42	0.00
731	95	15.00	621.00	0.00	79.55	0.00
732	95	15.00	622.00	0.00	79.68	0.00
733	95	15.00	623.00	0.00	79.81	0.00
734	95	15.00	624.00	0.00	79.94	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
735	95	15.00	625.00	0.00	80.06	0.00
736	95	15.00	626.00	0.00	80.19	0.00
737	95	15.00	627.00	0.00	80.32	0.00
738	95	15.00	628.00	0.00	80.45	0.00
739	95	15.00	629.00	0.00	80.58	0.00
740	95	15.00	630.00	0.00	80.70	0.00
741	95	15.00	631.00	0.00	80.83	0.00
742	95	15.00	632.00	0.00	80.96	0.00
743	95	15.00	633.00	0.00	81.09	0.00
744	95	15.00	634.00	0.00	81.22	0.00
745	95	15.00	635.00	0.00	81.34	0.00
746	95	15.00	636.00	0.00	81.47	0.00
747	95	15.00	637.00	0.00	81.60	0.00
748	95	15.00	638.00	0.00	81.73	0.00
749	95	15.00	639.00	0.00	81.86	0.00
750	95	15.00	640.00	0.00	81.98	0.00
751	95	15.00	641.00	0.00	82.11	0.00
752	95	15.00	642.00	0.00	82.24	0.00
753	95	15.00	643.00	0.00	82.37	0.00
754	95	15.00	644.00	0.00	82.50	0.00
755	95	15.00	645.00	0.00	82.62	0.00
756	95	15.00	646.00	0.00	82.75	0.00
757	95	15.00	647.00	0.00	82.88	0.00
758	95	15.00	648.00	0.00	83.01	0.00
759	95	15.00	649.00	0.00	83.14	0.00
760	95	15.00	650.00	0.00	83.26	0.00
761	95	15.00	651.00	0.00	83.39	0.00
762	95	15.00	652.00	0.00	83.52	0.00
763	95	15.00	653.00	0.00	83.65	0.00
764	95	15.00	654.00	0.00	83.78	0.00
765	95	15.00	655.00	0.00	83.90	0.00
766	95	15.00	656.00	0.00	84.03	0.00
767	95	15.00	657.00	0.00	84.16	0.00
768	95	15.00	658.00	0.00	84.29	0.00
769	95	15.00	659.00	0.00	84.42	0.00
770	95	15.00	660.00	0.00	84.48	0.00
771	95	15.00	660.00	1.00	84.67	0.00
772	95	15.00	660.00	2.00	84.80	0.00
773	95	15.00	660.00	3.00	84.93	0.00
774	95	15.00	660.00	4.00	85.06	0.00
775	95	15.00	660.00	5.00	85.18	0.00
776	95	15.00	660.00	6.00	85.31	0.00
777	95	15.00	660.00	7.00	85.44	0.00
778	95	15.00	660.00	8.00	85.57	0.00
779	95	15.00	660.00	9.00	85.70	0.00
780	95	15.00	660.00	10.00	85.82	0.00
781	95	15.00	660.00	11.00	85.95	0.00
782	95	15.00	660.00	12.00	86.08	0.00
783	95	15.00	660.00	13.00	86.21	0.00
784	95	15.00	660.00	14.00	86.34	0.00
785	95	15.00	660.00	15.00	86.46	0.00
786	95	15.00	660.00	16.00	86.59	0.00
787	95	15.00	660.00	17.00	86.72	0.00
788	95	15.00	660.00	18.00	86.85	0.00
789	95	15.00	660.00	19.00	86.98	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
790	95	15.00	660.00	20.00	87.10	0.00
791	95	15.00	660.00	21.00	87.23	0.00
792	95	15.00	660.00	22.00	87.36	0.00
793	95	15.00	660.00	23.00	87.49	0.00
794	95	15.00	660.00	24.00	87.62	0.00
795	95	15.00	660.00	25.00	87.74	0.00
796	95	15.00	660.00	26.00	87.87	0.00
797	95	15.00	660.00	27.00	88.00	0.00
798	95	15.00	660.00	28.00	88.13	0.00
799	95	15.00	660.00	29.00	88.26	0.00
800	95	15.00	660.00	30.00	88.38	0.00
801	95	15.00	660.00	31.00	88.51	0.00
802	95	15.00	660.00	32.00	88.64	0.00
803	95	15.00	660.00	33.00	88.77	0.00
804	95	15.00	660.00	34.00	88.90	0.00
805	95	15.00	660.00	35.00	89.02	0.00
806	95	15.00	660.00	36.00	89.15	0.00
807	95	15.00	660.00	37.00	89.28	0.00
808	95	15.00	660.00	38.00	89.41	0.00
809	95	15.00	660.00	39.00	89.54	0.00
810	95	15.00	660.00	40.00	89.66	0.00
811	95	15.00	660.00	41.00	89.79	0.00
812	95	15.00	660.00	42.00	89.92	0.00
813	95	15.00	660.00	43.00	90.05	0.00
814	95	15.00	660.00	44.00	90.18	0.00
815	95	15.00	660.00	45.00	90.30	0.00
816	95	15.00	660.00	46.00	90.43	0.00
817	95	15.00	660.00	47.00	90.56	0.00
818	95	15.00	660.00	48.00	90.69	0.00
819	95	15.00	660.00	49.00	90.82	0.00
820	95	15.00	660.00	50.00	90.94	0.00
821	95	15.00	660.00	51.00	91.07	0.00
822	95	15.00	660.00	52.00	91.20	0.00
823	95	15.00	660.00	53.00	91.33	0.00
824	95	15.00	660.00	54.00	91.46	0.00
825	95	15.00	660.00	55.00	91.58	0.00
826	95	15.00	660.00	56.00	91.71	0.00
827	95	15.00	660.00	57.00	91.84	0.00
828	95	15.00	660.00	58.00	91.97	0.00
829	95	15.00	660.00	59.00	92.10	0.00
830	95	15.00	660.00	60.00	92.22	0.00
831	95	15.00	660.00	61.00	92.35	0.00
832	95	15.00	660.00	62.00	92.48	0.00
833	95	15.00	660.00	63.00	92.61	0.00
834	95	15.00	660.00	64.00	92.74	0.00
835	95	15.00	660.00	65.00	92.86	0.00
836	95	15.00	660.00	66.00	92.99	0.00
837	95	15.00	660.00	67.00	93.12	0.00
838	95	15.00	660.00	68.00	93.25	0.00
839	95	15.00	660.00	69.00	93.38	0.00
840	95	15.00	660.00	70.00	93.50	0.00
841	95	15.00	660.00	71.00	93.63	0.00
842	95	15.00	660.00	72.00	93.76	0.00
843	95	15.00	660.00	73.00	93.89	0.00
844	95	15.00	660.00	74.00	93.95	0.00

If the employee's gross pay is over £844, go to page 69.

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

Use this table for

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 69.

Completing Deductions Working Sheet, form P11 or substitute

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

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
Up to and including 411.99	No NIC Liability, make no entries on forms P11 and P14					
412	412	0.00	0.00	0.00	0.00	0.00
416	412	4.00	0.00	0.00	0.00	0.00
420	412	8.00	0.00	0.00	0.00	0.00
424	412	12.00	0.00	0.00	0.00	0.00
428	412	16.00	0.00	0.00	0.00	0.00
432	412	20.00	0.00	0.00	0.00	0.00
436	412	24.00	0.00	0.00	0.00	0.00
440	412	28.00	0.00	0.00	0.00	0.00
444	412	32.00	0.00	0.00	0.00	0.00
448	412	36.00	0.00	0.00	0.00	0.00
452	412	40.00	0.00	0.00	0.00	0.00
456	412	44.00	0.00	0.00	0.00	0.00
460	412	48.00	0.00	0.00	0.00	0.00
464	412	52.00	0.00	0.00	0.00	0.00
468	412	56.00	0.00	0.00	0.00	0.00
472	412	60.00	0.00	0.00	0.00	0.00
476	412	64.00	0.00	0.00	0.00	0.00
480	412	64.00	4.00	0.00	0.77	0.00
484	412	64.00	8.00	0.00	1.28	0.00
488	412	64.00	12.00	0.00	1.79	0.00
492	412	64.00	16.00	0.00	2.30	0.00
496	412	64.00	20.00	0.00	2.82	0.00
500	412	64.00	24.00	0.00	3.33	0.00
504	412	64.00	28.00	0.00	3.84	0.00
508	412	64.00	32.00	0.00	4.35	0.00
512	412	64.00	36.00	0.00	4.86	0.00
516	412	64.00	40.00	0.00	5.38	0.00
520	412	64.00	44.00	0.00	5.89	0.00
524	412	64.00	48.00	0.00	6.40	0.00
528	412	64.00	52.00	0.00	6.91	0.00
532	412	64.00	56.00	0.00	7.42	0.00
536	412	64.00	60.00	0.00	7.94	0.00
540	412	64.00	64.00	0.00	8.45	0.00
544	412	64.00	68.00	0.00	8.96	0.00
548	412	64.00	72.00	0.00	9.47	0.00

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

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

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
992	412	64.00	516.00	0.00	66.30	0.00
996	412	64.00	520.00	0.00	66.82	0.00
1000	412	64.00	524.00	0.00	67.33	0.00
1004	412	64.00	528.00	0.00	67.84	0.00
1008	412	64.00	532.00	0.00	68.35	0.00
1012	412	64.00	536.00	0.00	68.86	0.00
1016	412	64.00	540.00	0.00	69.38	0.00
1020	412	64.00	544.00	0.00	69.89	0.00
1024	412	64.00	548.00	0.00	70.40	0.00
1028	412	64.00	552.00	0.00	70.91	0.00
1032	412	64.00	556.00	0.00	71.42	0.00
1036	412	64.00	560.00	0.00	71.94	0.00
1040	412	64.00	564.00	0.00	72.45	0.00
1044	412	64.00	568.00	0.00	72.96	0.00
1048	412	64.00	572.00	0.00	73.47	0.00
1052	412	64.00	576.00	0.00	73.98	0.00
1056	412	64.00	580.00	0.00	74.50	0.00
1060	412	64.00	584.00	0.00	75.01	0.00
1064	412	64.00	588.00	0.00	75.52	0.00
1068	412	64.00	592.00	0.00	76.03	0.00
1072	412	64.00	596.00	0.00	76.54	0.00
1076	412	64.00	600.00	0.00	77.06	0.00
1080	412	64.00	604.00	0.00	77.57	0.00
1084	412	64.00	608.00	0.00	78.08	0.00
1088	412	64.00	612.00	0.00	78.59	0.00
1092	412	64.00	616.00	0.00	79.10	0.00
1096	412	64.00	620.00	0.00	79.62	0.00
1100	412	64.00	624.00	0.00	80.13	0.00
1104	412	64.00	628.00	0.00	80.64	0.00
1108	412	64.00	632.00	0.00	81.15	0.00
1112	412	64.00	636.00	0.00	81.66	0.00
1116	412	64.00	640.00	0.00	82.18	0.00
1120	412	64.00	644.00	0.00	82.69	0.00
1124	412	64.00	648.00	0.00	83.20	0.00
1128	412	64.00	652.00	0.00	83.71	0.00
1132	412	64.00	656.00	0.00	84.22	0.00
1136	412	64.00	660.00	0.00	84.74	0.00
1140	412	64.00	664.00	0.00	85.25	0.00
1144	412	64.00	668.00	0.00	85.76	0.00
1148	412	64.00	672.00	0.00	86.27	0.00
1152	412	64.00	676.00	0.00	86.78	0.00
1156	412	64.00	680.00	0.00	87.30	0.00
1160	412	64.00	684.00	0.00	87.81	0.00
1164	412	64.00	688.00	0.00	88.32	0.00
1168	412	64.00	692.00	0.00	88.83	0.00
1172	412	64.00	696.00	0.00	89.34	0.00
1176	412	64.00	700.00	0.00	89.86	0.00
1180	412	64.00	704.00	0.00	90.37	0.00
1184	412	64.00	708.00	0.00	90.88	0.00
1188	412	64.00	712.00	0.00	91.39	0.00
1192	412	64.00	716.00	0.00	91.90	0.00
1196	412	64.00	720.00	0.00	92.42	0.00
1200	412	64.00	724.00	0.00	92.93	0.00
1204	412	64.00	728.00	0.00	93.44	0.00
1208	412	64.00	732.00	0.00	93.95	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
1212	412	64.00	736.00	0.00	94.46	0.00
1216	412	64.00	740.00	0.00	94.98	0.00
1220	412	64.00	744.00	0.00	95.49	0.00
1224	412	64.00	748.00	0.00	96.00	0.00
1228	412	64.00	752.00	0.00	96.51	0.00
1232	412	64.00	756.00	0.00	97.02	0.00
1236	412	64.00	760.00	0.00	97.54	0.00
1240	412	64.00	764.00	0.00	98.05	0.00
1244	412	64.00	768.00	0.00	98.56	0.00
1248	412	64.00	772.00	0.00	99.07	0.00
1252	412	64.00	776.00	0.00	99.58	0.00
1256	412	64.00	780.00	0.00	100.10	0.00
1260	412	64.00	784.00	0.00	100.61	0.00
1264	412	64.00	788.00	0.00	101.12	0.00
1268	412	64.00	792.00	0.00	101.63	0.00
1272	412	64.00	796.00	0.00	102.14	0.00
1276	412	64.00	800.00	0.00	102.66	0.00
1280	412	64.00	804.00	0.00	103.17	0.00
1284	412	64.00	808.00	0.00	103.68	0.00
1288	412	64.00	812.00	0.00	104.19	0.00
1292	412	64.00	816.00	0.00	104.70	0.00
1296	412	64.00	820.00	0.00	105.22	0.00
1300	412	64.00	824.00	0.00	105.73	0.00
1304	412	64.00	828.00	0.00	106.24	0.00
1308	412	64.00	832.00	0.00	106.75	0.00
1312	412	64.00	836.00	0.00	107.26	0.00
1316	412	64.00	840.00	0.00	107.78	0.00
1320	412	64.00	844.00	0.00	108.29	0.00
1324	412	64.00	848.00	0.00	108.80	0.00
1328	412	64.00	852.00	0.00	109.31	0.00
1332	412	64.00	856.00	0.00	109.82	0.00
1336	412	64.00	860.00	0.00	110.34	0.00
1340	412	64.00	864.00	0.00	110.85	0.00
1344	412	64.00	868.00	0.00	111.36	0.00
1348	412	64.00	872.00	0.00	111.87	0.00
1352	412	64.00	876.00	0.00	112.38	0.00
1356	412	64.00	880.00	0.00	112.90	0.00
1360	412	64.00	884.00	0.00	113.41	0.00
1364	412	64.00	888.00	0.00	113.92	0.00
1368	412	64.00	892.00	0.00	114.43	0.00
1372	412	64.00	896.00	0.00	114.94	0.00
1376	412	64.00	900.00	0.00	115.46	0.00
1380	412	64.00	904.00	0.00	115.97	0.00
1384	412	64.00	908.00	0.00	116.48	0.00
1388	412	64.00	912.00	0.00	116.99	0.00
1392	412	64.00	916.00	0.00	117.50	0.00
1396	412	64.00	920.00	0.00	118.02	0.00
1400	412	64.00	924.00	0.00	118.53	0.00
1404	412	64.00	928.00	0.00	119.04	0.00
1408	412	64.00	932.00	0.00	119.55	0.00
1412	412	64.00	936.00	0.00	120.06	0.00
1416	412	64.00	940.00	0.00	120.58	0.00
1420	412	64.00	944.00	0.00	121.09	0.00
1424	412	64.00	948.00	0.00	121.60	0.00
1428	412	64.00	952.00	0.00	122.11	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
1432	412	64.00	956.00	0.00	122.62	0.00
1436	412	64.00	960.00	0.00	123.14	0.00
1440	412	64.00	964.00	0.00	123.65	0.00
1444	412	64.00	968.00	0.00	124.16	0.00
1448	412	64.00	972.00	0.00	124.67	0.00
1452	412	64.00	976.00	0.00	125.18	0.00
1456	412	64.00	980.00	0.00	125.70	0.00
1460	412	64.00	984.00	0.00	126.21	0.00
1464	412	64.00	988.00	0.00	126.72	0.00
1468	412	64.00	992.00	0.00	127.23	0.00
1472	412	64.00	996.00	0.00	127.74	0.00
1476	412	64.00	1000.00	0.00	128.26	0.00
1480	412	64.00	1004.00	0.00	128.77	0.00
1484	412	64.00	1008.00	0.00	129.28	0.00
1488	412	64.00	1012.00	0.00	129.79	0.00
1492	412	64.00	1016.00	0.00	130.30	0.00
1496	412	64.00	1020.00	0.00	130.82	0.00
1500	412	64.00	1024.00	0.00	131.33	0.00
1504	412	64.00	1028.00	0.00	131.84	0.00
1508	412	64.00	1032.00	0.00	132.35	0.00
1512	412	64.00	1036.00	0.00	132.86	0.00
1516	412	64.00	1040.00	0.00	133.38	0.00
1520	412	64.00	1044.00	0.00	133.89	0.00
1524	412	64.00	1048.00	0.00	134.40	0.00
1528	412	64.00	1052.00	0.00	134.91	0.00
1532	412	64.00	1056.00	0.00	135.42	0.00
1536	412	64.00	1060.00	0.00	135.94	0.00
1540	412	64.00	1064.00	0.00	136.45	0.00
1544	412	64.00	1068.00	0.00	136.96	0.00
1548	412	64.00	1072.00	0.00	137.47	0.00
1552	412	64.00	1076.00	0.00	137.98	0.00
1556	412	64.00	1080.00	0.00	138.50	0.00
1560	412	64.00	1084.00	0.00	139.01	0.00
1564	412	64.00	1088.00	0.00	139.52	0.00
1568	412	64.00	1092.00	0.00	140.03	0.00
1572	412	64.00	1096.00	0.00	140.54	0.00
1576	412	64.00	1100.00	0.00	141.06	0.00
1580	412	64.00	1104.00	0.00	141.57	0.00
1584	412	64.00	1108.00	0.00	142.08	0.00
1588	412	64.00	1112.00	0.00	142.59	0.00
1592	412	64.00	1116.00	0.00	143.10	0.00
1596	412	64.00	1120.00	0.00	143.62	0.00
1600	412	64.00	1124.00	0.00	144.13	0.00
1604	412	64.00	1128.00	0.00	144.64	0.00
1608	412	64.00	1132.00	0.00	145.15	0.00
1612	412	64.00	1136.00	0.00	145.66	0.00
1616	412	64.00	1140.00	0.00	146.18	0.00
1620	412	64.00	1144.00	0.00	146.69	0.00
1624	412	64.00	1148.00	0.00	147.20	0.00
1628	412	64.00	1152.00	0.00	147.71	0.00
1632	412	64.00	1156.00	0.00	148.22	0.00
1636	412	64.00	1160.00	0.00	148.74	0.00
1640	412	64.00	1164.00	0.00	149.25	0.00
1644	412	64.00	1168.00	0.00	149.76	0.00
1648	412	64.00	1172.00	0.00	150.27	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
1652	412	64.00	1176.00	0.00	150.78	0.00
1656	412	64.00	1180.00	0.00	151.30	0.00
1660	412	64.00	1184.00	0.00	151.81	0.00
1664	412	64.00	1188.00	0.00	152.32	0.00
1668	412	64.00	1192.00	0.00	152.83	0.00
1672	412	64.00	1196.00	0.00	153.34	0.00
1676	412	64.00	1200.00	0.00	153.86	0.00
1680	412	64.00	1204.00	0.00	154.37	0.00
1684	412	64.00	1208.00	0.00	154.88	0.00
1688	412	64.00	1212.00	0.00	155.39	0.00
1692	412	64.00	1216.00	0.00	155.90	0.00
1696	412	64.00	1220.00	0.00	156.42	0.00
1700	412	64.00	1224.00	0.00	156.93	0.00
1704	412	64.00	1228.00	0.00	157.44	0.00
1708	412	64.00	1232.00	0.00	157.95	0.00
1712	412	64.00	1236.00	0.00	158.46	0.00
1716	412	64.00	1240.00	0.00	158.98	0.00
1720	412	64.00	1244.00	0.00	159.49	0.00
1724	412	64.00	1248.00	0.00	160.00	0.00
1728	412	64.00	1252.00	0.00	160.51	0.00
1732	412	64.00	1256.00	0.00	161.02	0.00
1736	412	64.00	1260.00	0.00	161.54	0.00
1740	412	64.00	1264.00	0.00	162.05	0.00
1744	412	64.00	1268.00	0.00	162.56	0.00
1748	412	64.00	1272.00	0.00	163.07	0.00
1752	412	64.00	1276.00	0.00	163.58	0.00
1756	412	64.00	1280.00	0.00	164.10	0.00
1760	412	64.00	1284.00	0.00	164.61	0.00
1764	412	64.00	1288.00	0.00	165.12	0.00
1768	412	64.00	1292.00	0.00	165.63	0.00
1772	412	64.00	1296.00	0.00	166.14	0.00
1776	412	64.00	1300.00	0.00	166.66	0.00
1780	412	64.00	1304.00	0.00	167.17	0.00
1784	412	64.00	1308.00	0.00	167.68	0.00
1788	412	64.00	1312.00	0.00	168.19	0.00
1792	412	64.00	1316.00	0.00	168.70	0.00
1796	412	64.00	1320.00	0.00	169.22	0.00
1800	412	64.00	1324.00	0.00	169.73	0.00
1804	412	64.00	1328.00	0.00	170.24	0.00
1808	412	64.00	1332.00	0.00	170.75	0.00
1812	412	64.00	1336.00	0.00	171.26	0.00
1816	412	64.00	1340.00	0.00	171.78	0.00
1820	412	64.00	1344.00	0.00	172.29	0.00
1824	412	64.00	1348.00	0.00	172.80	0.00
1828	412	64.00	1352.00	0.00	173.31	0.00
1832	412	64.00	1356.00	0.00	173.82	0.00
1836	412	64.00	1360.00	0.00	174.34	0.00
1840	412	64.00	1364.00	0.00	174.85	0.00
1844	412	64.00	1368.00	0.00	175.36	0.00
1848	412	64.00	1372.00	0.00	175.87	0.00
1852	412	64.00	1376.00	0.00	176.38	0.00
1856	412	64.00	1380.00	0.00	176.90	0.00
1860	412	64.00	1384.00	0.00	177.41	0.00
1864	412	64.00	1388.00	0.00	177.92	0.00
1868	412	64.00	1392.00	0.00	178.43	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
1872	412	64.00	1396.00	0.00	178.94	0.00
1876	412	64.00	1400.00	0.00	179.46	0.00
1880	412	64.00	1404.00	0.00	179.97	0.00
1884	412	64.00	1408.00	0.00	180.48	0.00
1888	412	64.00	1412.00	0.00	180.99	0.00
1892	412	64.00	1416.00	0.00	181.50	0.00
1896	412	64.00	1420.00	0.00	182.02	0.00
1900	412	64.00	1424.00	0.00	182.53	0.00
1904	412	64.00	1428.00	0.00	183.04	0.00
1908	412	64.00	1432.00	0.00	183.55	0.00
1912	412	64.00	1436.00	0.00	184.06	0.00
1916	412	64.00	1440.00	0.00	184.58	0.00
1920	412	64.00	1444.00	0.00	185.09	0.00
1924	412	64.00	1448.00	0.00	185.60	0.00
1928	412	64.00	1452.00	0.00	186.11	0.00
1932	412	64.00	1456.00	0.00	186.62	0.00
1936	412	64.00	1460.00	0.00	187.14	0.00
1940	412	64.00	1464.00	0.00	187.65	0.00
1944	412	64.00	1468.00	0.00	188.16	0.00
1948	412	64.00	1472.00	0.00	188.67	0.00
1952	412	64.00	1476.00	0.00	189.18	0.00
1956	412	64.00	1480.00	0.00	189.70	0.00
1960	412	64.00	1484.00	0.00	190.21	0.00
1964	412	64.00	1488.00	0.00	190.72	0.00
1968	412	64.00	1492.00	0.00	191.23	0.00
1972	412	64.00	1496.00	0.00	191.74	0.00
1976	412	64.00	1500.00	0.00	192.26	0.00
1980	412	64.00	1504.00	0.00	192.77	0.00
1984	412	64.00	1508.00	0.00	193.28	0.00
1988	412	64.00	1512.00	0.00	193.79	0.00
1992	412	64.00	1516.00	0.00	194.30	0.00
1996	412	64.00	1520.00	0.00	194.82	0.00
2000	412	64.00	1524.00	0.00	195.33	0.00
2004	412	64.00	1528.00	0.00	195.84	0.00
2008	412	64.00	1532.00	0.00	196.35	0.00
2012	412	64.00	1536.00	0.00	196.86	0.00
2016	412	64.00	1540.00	0.00	197.38	0.00
2020	412	64.00	1544.00	0.00	197.89	0.00
2024	412	64.00	1548.00	0.00	198.40	0.00
2028	412	64.00	1552.00	0.00	198.91	0.00
2032	412	64.00	1556.00	0.00	199.42	0.00
2036	412	64.00	1560.00	0.00	199.94	0.00
2040	412	64.00	1564.00	0.00	200.45	0.00
2044	412	64.00	1568.00	0.00	200.96	0.00
2048	412	64.00	1572.00	0.00	201.47	0.00
2052	412	64.00	1576.00	0.00	201.98	0.00
2056	412	64.00	1580.00	0.00	202.50	0.00
2060	412	64.00	1584.00	0.00	203.01	0.00
2064	412	64.00	1588.00	0.00	203.52	0.00
2068	412	64.00	1592.00	0.00	204.03	0.00
2072	412	64.00	1596.00	0.00	204.54	0.00
2076	412	64.00	1600.00	0.00	205.06	0.00
2080	412	64.00	1604.00	0.00	205.57	0.00
2084	412	64.00	1608.00	0.00	206.08	0.00
2088	412	64.00	1612.00	0.00	206.59	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
2092	412	64.00	1616.00	0.00	207.10	0.00
2096	412	64.00	1620.00	0.00	207.62	0.00
2100	412	64.00	1624.00	0.00	208.13	0.00
2104	412	64.00	1628.00	0.00	208.64	0.00
2108	412	64.00	1632.00	0.00	209.15	0.00
2112	412	64.00	1636.00	0.00	209.66	0.00
2116	412	64.00	1640.00	0.00	210.18	0.00
2120	412	64.00	1644.00	0.00	210.69	0.00
2124	412	64.00	1648.00	0.00	211.20	0.00
2128	412	64.00	1652.00	0.00	211.71	0.00
2132	412	64.00	1656.00	0.00	212.22	0.00
2136	412	64.00	1660.00	0.00	212.74	0.00
2140	412	64.00	1664.00	0.00	213.25	0.00
2144	412	64.00	1668.00	0.00	213.76	0.00
2148	412	64.00	1672.00	0.00	214.27	0.00
2152	412	64.00	1676.00	0.00	214.78	0.00
2156	412	64.00	1680.00	0.00	215.30	0.00
2160	412	64.00	1684.00	0.00	215.81	0.00
2164	412	64.00	1688.00	0.00	216.32	0.00
2168	412	64.00	1692.00	0.00	216.83	0.00
2172	412	64.00	1696.00	0.00	217.34	0.00
2176	412	64.00	1700.00	0.00	217.86	0.00
2180	412	64.00	1704.00	0.00	218.37	0.00
2184	412	64.00	1708.00	0.00	218.88	0.00
2188	412	64.00	1712.00	0.00	219.39	0.00
2192	412	64.00	1716.00	0.00	219.90	0.00
2196	412	64.00	1720.00	0.00	220.42	0.00
2200	412	64.00	1724.00	0.00	220.93	0.00
2204	412	64.00	1728.00	0.00	221.44	0.00
2208	412	64.00	1732.00	0.00	221.95	0.00
2212	412	64.00	1736.00	0.00	222.46	0.00
2216	412	64.00	1740.00	0.00	222.98	0.00
2220	412	64.00	1744.00	0.00	223.49	0.00
2224	412	64.00	1748.00	0.00	224.00	0.00
2228	412	64.00	1752.00	0.00	224.51	0.00
2232	412	64.00	1756.00	0.00	225.02	0.00
2236	412	64.00	1760.00	0.00	225.54	0.00
2240	412	64.00	1764.00	0.00	226.05	0.00
2244	412	64.00	1768.00	0.00	226.56	0.00
2248	412	64.00	1772.00	0.00	227.07	0.00
2252	412	64.00	1776.00	0.00	227.58	0.00
2256	412	64.00	1780.00	0.00	228.10	0.00
2260	412	64.00	1784.00	0.00	228.61	0.00
2264	412	64.00	1788.00	0.00	229.12	0.00
2268	412	64.00	1792.00	0.00	229.63	0.00
2272	412	64.00	1796.00	0.00	230.14	0.00
2276	412	64.00	1800.00	0.00	230.66	0.00
2280	412	64.00	1804.00	0.00	231.17	0.00
2284	412	64.00	1808.00	0.00	231.68	0.00
2288	412	64.00	1812.00	0.00	232.19	0.00
2292	412	64.00	1816.00	0.00	232.70	0.00
2296	412	64.00	1820.00	0.00	233.22	0.00
2300	412	64.00	1824.00	0.00	233.73	0.00
2304	412	64.00	1828.00	0.00	234.24	0.00
2308	412	64.00	1832.00	0.00	234.75	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
2312	412	64.00	1836.00	0.00	235.26	0.00
2316	412	64.00	1840.00	0.00	235.78	0.00
2320	412	64.00	1844.00	0.00	236.29	0.00
2324	412	64.00	1848.00	0.00	236.80	0.00
2328	412	64.00	1852.00	0.00	237.31	0.00
2332	412	64.00	1856.00	0.00	237.82	0.00
2336	412	64.00	1860.00	0.00	238.34	0.00
2340	412	64.00	1864.00	0.00	238.85	0.00
2344	412	64.00	1868.00	0.00	239.36	0.00
2348	412	64.00	1872.00	0.00	239.87	0.00
2352	412	64.00	1876.00	0.00	240.38	0.00
2356	412	64.00	1880.00	0.00	240.90	0.00
2360	412	64.00	1884.00	0.00	241.41	0.00
2364	412	64.00	1888.00	0.00	241.92	0.00
2368	412	64.00	1892.00	0.00	242.43	0.00
2372	412	64.00	1896.00	0.00	242.94	0.00
2376	412	64.00	1900.00	0.00	243.46	0.00
2380	412	64.00	1904.00	0.00	243.97	0.00
2384	412	64.00	1908.00	0.00	244.48	0.00
2388	412	64.00	1912.00	0.00	244.99	0.00
2392	412	64.00	1916.00	0.00	245.50	0.00
2396	412	64.00	1920.00	0.00	246.02	0.00
2400	412	64.00	1924.00	0.00	246.53	0.00
2404	412	64.00	1928.00	0.00	247.04	0.00
2408	412	64.00	1932.00	0.00	247.55	0.00
2412	412	64.00	1936.00	0.00	248.06	0.00
2416	412	64.00	1940.00	0.00	248.58	0.00
2420	412	64.00	1944.00	0.00	249.09	0.00
2424	412	64.00	1948.00	0.00	249.60	0.00
2428	412	64.00	1952.00	0.00	250.11	0.00
2432	412	64.00	1956.00	0.00	250.62	0.00
2436	412	64.00	1960.00	0.00	251.14	0.00
2440	412	64.00	1964.00	0.00	251.65	0.00
2444	412	64.00	1968.00	0.00	252.16	0.00
2448	412	64.00	1972.00	0.00	252.67	0.00
2452	412	64.00	1976.00	0.00	253.18	0.00
2456	412	64.00	1980.00	0.00	253.70	0.00
2460	412	64.00	1984.00	0.00	254.21	0.00
2464	412	64.00	1988.00	0.00	254.72	0.00
2468	412	64.00	1992.00	0.00	255.23	0.00
2472	412	64.00	1996.00	0.00	255.74	0.00
2476	412	64.00	2000.00	0.00	256.26	0.00
2480	412	64.00	2004.00	0.00	256.77	0.00
2484	412	64.00	2008.00	0.00	257.28	0.00
2488	412	64.00	2012.00	0.00	257.79	0.00
2492	412	64.00	2016.00	0.00	258.30	0.00
2496	412	64.00	2020.00	0.00	258.82	0.00
2500	412	64.00	2024.00	0.00	259.33	0.00
2504	412	64.00	2028.00	0.00	259.84	0.00
2508	412	64.00	2032.00	0.00	260.35	0.00
2512	412	64.00	2036.00	0.00	260.86	0.00
2516	412	64.00	2040.00	0.00	261.38	0.00
2520	412	64.00	2044.00	0.00	261.89	0.00
2524	412	64.00	2048.00	0.00	262.40	0.00
2528	412	64.00	2052.00	0.00	262.91	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
2532	412	64.00	2056.00	0.00	263.42	0.00
2536	412	64.00	2060.00	0.00	263.94	0.00
2540	412	64.00	2064.00	0.00	264.45	0.00
2544	412	64.00	2068.00	0.00	264.96	0.00
2548	412	64.00	2072.00	0.00	265.47	0.00
2552	412	64.00	2076.00	0.00	265.98	0.00
2556	412	64.00	2080.00	0.00	266.50	0.00
2560	412	64.00	2084.00	0.00	267.01	0.00
2564	412	64.00	2088.00	0.00	267.52	0.00
2568	412	64.00	2092.00	0.00	268.03	0.00
2572	412	64.00	2096.00	0.00	268.54	0.00
2576	412	64.00	2100.00	0.00	269.06	0.00
2580	412	64.00	2104.00	0.00	269.57	0.00
2584	412	64.00	2108.00	0.00	270.08	0.00
2588	412	64.00	2112.00	0.00	270.59	0.00
2592	412	64.00	2116.00	0.00	271.10	0.00
2596	412	64.00	2120.00	0.00	271.62	0.00
2600	412	64.00	2124.00	0.00	272.13	0.00
2604	412	64.00	2128.00	0.00	272.64	0.00
2608	412	64.00	2132.00	0.00	273.15	0.00
2612	412	64.00	2136.00	0.00	273.66	0.00
2616	412	64.00	2140.00	0.00	274.18	0.00
2620	412	64.00	2144.00	0.00	274.69	0.00
2624	412	64.00	2148.00	0.00	275.20	0.00
2628	412	64.00	2152.00	0.00	275.71	0.00
2632	412	64.00	2156.00	0.00	276.22	0.00
2636	412	64.00	2160.00	0.00	276.74	0.00
2640	412	64.00	2164.00	0.00	277.25	0.00
2644	412	64.00	2168.00	0.00	277.76	0.00
2648	412	64.00	2172.00	0.00	278.27	0.00
2652	412	64.00	2176.00	0.00	278.78	0.00
2656	412	64.00	2180.00	0.00	279.30	0.00
2660	412	64.00	2184.00	0.00	279.81	0.00
2664	412	64.00	2188.00	0.00	280.32	0.00
2668	412	64.00	2192.00	0.00	280.83	0.00
2672	412	64.00	2196.00	0.00	281.34	0.00
2676	412	64.00	2200.00	0.00	281.86	0.00
2680	412	64.00	2204.00	0.00	282.37	0.00
2684	412	64.00	2208.00	0.00	282.88	0.00
2688	412	64.00	2212.00	0.00	283.39	0.00
2692	412	64.00	2216.00	0.00	283.90	0.00
2696	412	64.00	2220.00	0.00	284.42	0.00
2700	412	64.00	2224.00	0.00	284.93	0.00
2704	412	64.00	2228.00	0.00	285.44	0.00
2708	412	64.00	2232.00	0.00	285.95	0.00
2712	412	64.00	2236.00	0.00	286.46	0.00
2716	412	64.00	2240.00	0.00	286.98	0.00
2720	412	64.00	2244.00	0.00	287.49	0.00
2724	412	64.00	2248.00	0.00	288.00	0.00
2728	412	64.00	2252.00	0.00	288.51	0.00
2732	412	64.00	2256.00	0.00	289.02	0.00
2736	412	64.00	2260.00	0.00	289.54	0.00
2740	412	64.00	2264.00	0.00	290.05	0.00
2744	412	64.00	2268.00	0.00	290.56	0.00
2748	412	64.00	2272.00	0.00	291.07	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
2752	412	64.00	2276.00	0.00	291.58	0.00
2756	412	64.00	2280.00	0.00	292.10	0.00
2760	412	64.00	2284.00	0.00	292.61	0.00
2764	412	64.00	2288.00	0.00	293.12	0.00
2768	412	64.00	2292.00	0.00	293.63	0.00
2772	412	64.00	2296.00	0.00	294.14	0.00
2776	412	64.00	2300.00	0.00	294.66	0.00
2780	412	64.00	2304.00	0.00	295.17	0.00
2784	412	64.00	2308.00	0.00	295.68	0.00
2788	412	64.00	2312.00	0.00	296.19	0.00
2792	412	64.00	2316.00	0.00	296.70	0.00
2796	412	64.00	2320.00	0.00	297.22	0.00
2800	412	64.00	2324.00	0.00	297.73	0.00
2804	412	64.00	2328.00	0.00	298.24	0.00
2808	412	64.00	2332.00	0.00	298.75	0.00
2812	412	64.00	2336.00	0.00	299.26	0.00
2816	412	64.00	2340.00	0.00	299.78	0.00
2820	412	64.00	2344.00	0.00	300.29	0.00
2824	412	64.00	2348.00	0.00	300.80	0.00
2828	412	64.00	2352.00	0.00	301.31	0.00
2832	412	64.00	2356.00	0.00	301.82	0.00
2836	412	64.00	2360.00	0.00	302.34	0.00
2840	412	64.00	2364.00	0.00	302.85	0.00
2844	412	64.00	2368.00	0.00	303.36	0.00
2848	412	64.00	2372.00	0.00	303.87	0.00
2852	412	64.00	2376.00	0.00	304.38	0.00
2856	412	64.00	2380.00	0.00	304.90	0.00
2860	412	64.00	2384.00	0.00	305.41	0.00
2864	412	64.00	2388.00	0.00	305.92	0.00
2868	412	64.00	2392.00	0.00	306.43	0.00
2872	412	64.00	2396.00	0.00	306.94	0.00
2876	412	64.00	2400.00	0.00	307.46	0.00
2880	412	64.00	2404.00	0.00	307.97	0.00
2884	412	64.00	2408.00	0.00	308.48	0.00
2888	412	64.00	2412.00	0.00	308.99	0.00
2892	412	64.00	2416.00	0.00	309.50	0.00
2896	412	64.00	2420.00	0.00	310.02	0.00
2900	412	64.00	2424.00	0.00	310.53	0.00
2904	412	64.00	2428.00	0.00	311.04	0.00
2908	412	64.00	2432.00	0.00	311.55	0.00
2912	412	64.00	2436.00	0.00	312.06	0.00
2916	412	64.00	2440.00	0.00	312.58	0.00
2920	412	64.00	2444.00	0.00	313.09	0.00
2924	412	64.00	2448.00	0.00	313.60	0.00
2928	412	64.00	2452.00	0.00	314.11	0.00
2932	412	64.00	2456.00	0.00	314.62	0.00
2936	412	64.00	2460.00	0.00	315.14	0.00
2940	412	64.00	2464.00	0.00	315.65	0.00
2944	412	64.00	2468.00	0.00	316.16	0.00
2948	412	64.00	2472.00	0.00	316.67	0.00
2952	412	64.00	2476.00	0.00	317.18	0.00
2956	412	64.00	2480.00	0.00	317.70	0.00
2960	412	64.00	2484.00	0.00	318.21	0.00
2964	412	64.00	2488.00	0.00	318.72	0.00
2968	412	64.00	2492.00	0.00	319.23	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
2972	412	64.00	2496.00	0.00	319.74	0.00
2976	412	64.00	2500.00	0.00	320.26	0.00
2980	412	64.00	2504.00	0.00	320.77	0.00
2984	412	64.00	2508.00	0.00	321.28	0.00
2988	412	64.00	2512.00	0.00	321.79	0.00
2992	412	64.00	2516.00	0.00	322.30	0.00
2996	412	64.00	2520.00	0.00	322.82	0.00
3000	412	64.00	2524.00	0.00	323.33	0.00
3004	412	64.00	2528.00	0.00	323.84	0.00
3008	412	64.00	2532.00	0.00	324.35	0.00
3012	412	64.00	2536.00	0.00	324.86	0.00
3016	412	64.00	2540.00	0.00	325.38	0.00
3020	412	64.00	2544.00	0.00	325.89	0.00
3024	412	64.00	2548.00	0.00	326.40	0.00
3028	412	64.00	2552.00	0.00	326.91	0.00
3032	412	64.00	2556.00	0.00	327.42	0.00
3036	412	64.00	2560.00	0.00	327.94	0.00
3040	412	64.00	2564.00	0.00	328.45	0.00
3044	412	64.00	2568.00	0.00	328.96	0.00
3048	412	64.00	2572.00	0.00	329.47	0.00
3052	412	64.00	2576.00	0.00	329.98	0.00
3056	412	64.00	2580.00	0.00	330.50	0.00
3060	412	64.00	2584.00	0.00	331.01	0.00
3064	412	64.00	2588.00	0.00	331.52	0.00
3068	412	64.00	2592.00	0.00	332.03	0.00
3072	412	64.00	2596.00	0.00	332.54	0.00
3076	412	64.00	2600.00	0.00	333.06	0.00
3080	412	64.00	2604.00	0.00	333.57	0.00
3084	412	64.00	2608.00	0.00	334.08	0.00
3088	412	64.00	2612.00	0.00	334.59	0.00
3092	412	64.00	2616.00	0.00	335.10	0.00
3096	412	64.00	2620.00	0.00	335.62	0.00
3100	412	64.00	2624.00	0.00	336.13	0.00
3104	412	64.00	2628.00	0.00	336.64	0.00
3108	412	64.00	2632.00	0.00	337.15	0.00
3112	412	64.00	2636.00	0.00	337.66	0.00
3116	412	64.00	2640.00	0.00	338.18	0.00
3120	412	64.00	2644.00	0.00	338.69	0.00
3124	412	64.00	2648.00	0.00	339.20	0.00
3128	412	64.00	2652.00	0.00	339.71	0.00
3132	412	64.00	2656.00	0.00	340.22	0.00
3136	412	64.00	2660.00	0.00	340.74	0.00
3140	412	64.00	2664.00	0.00	341.25	0.00
3144	412	64.00	2668.00	0.00	341.76	0.00
3148	412	64.00	2672.00	0.00	342.27	0.00
3152	412	64.00	2676.00	0.00	342.78	0.00
3156	412	64.00	2680.00	0.00	343.30	0.00
3160	412	64.00	2684.00	0.00	343.81	0.00
3164	412	64.00	2688.00	0.00	344.32	0.00
3168	412	64.00	2692.00	0.00	344.83	0.00
3172	412	64.00	2696.00	0.00	345.34	0.00
3176	412	64.00	2700.00	0.00	345.86	0.00
3180	412	64.00	2704.00	0.00	346.37	0.00
3184	412	64.00	2708.00	0.00	346.88	0.00
3188	412	64.00	2712.00	0.00	347.39	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
3192	412	64.00	2716.00	0.00	347.90	0.00
3196	412	64.00	2720.00	0.00	348.42	0.00
3200	412	64.00	2724.00	0.00	348.93	0.00
3204	412	64.00	2728.00	0.00	349.44	0.00
3208	412	64.00	2732.00	0.00	349.95	0.00
3212	412	64.00	2736.00	0.00	350.46	0.00
3216	412	64.00	2740.00	0.00	350.98	0.00
3220	412	64.00	2744.00	0.00	351.49	0.00
3224	412	64.00	2748.00	0.00	352.00	0.00
3228	412	64.00	2752.00	0.00	352.51	0.00
3232	412	64.00	2756.00	0.00	353.02	0.00
3236	412	64.00	2760.00	0.00	353.54	0.00
3240	412	64.00	2764.00	0.00	354.05	0.00
3244	412	64.00	2768.00	0.00	354.56	0.00
3248	412	64.00	2772.00	0.00	355.07	0.00
3252	412	64.00	2776.00	0.00	355.58	0.00
3256	412	64.00	2780.00	0.00	356.10	0.00
3260	412	64.00	2784.00	0.00	356.61	0.00
3264	412	64.00	2788.00	0.00	357.12	0.00
3268	412	64.00	2792.00	0.00	357.63	0.00
3272	412	64.00	2796.00	0.00	358.14	0.00
3276	412	64.00	2800.00	0.00	358.66	0.00
3280	412	64.00	2804.00	0.00	359.17	0.00
3284	412	64.00	2808.00	0.00	359.68	0.00
3288	412	64.00	2812.00	0.00	360.19	0.00
3292	412	64.00	2816.00	0.00	360.70	0.00
3296	412	64.00	2820.00	0.00	361.22	0.00
3300	412	64.00	2824.00	0.00	361.73	0.00
3304	412	64.00	2828.00	0.00	362.24	0.00
3308	412	64.00	2832.00	0.00	362.75	0.00
3312	412	64.00	2836.00	0.00	363.26	0.00
3316	412	64.00	2840.00	0.00	363.78	0.00
3320	412	64.00	2844.00	0.00	364.29	0.00
3324	412	64.00	2848.00	0.00	364.80	0.00
3328	412	64.00	2852.00	0.00	365.31	0.00
3332	412	64.00	2856.00	0.00	365.82	0.00
3336	412	64.00	2860.00	0.00	366.14	0.00
3337	412	64.00	2861.00	0.00	366.21	0.00
3340	412	64.00	2861.00	3.00	366.85	0.00
3344	412	64.00	2861.00	7.00	367.36	0.00
3348	412	64.00	2861.00	11.00	367.87	0.00
3352	412	64.00	2861.00	15.00	368.39	0.00
3356	412	64.00	2861.00	19.00	368.90	0.00
3360	412	64.00	2861.00	23.00	369.41	0.00
3364	412	64.00	2861.00	27.00	369.92	0.00
3368	412	64.00	2861.00	31.00	370.43	0.00
3372	412	64.00	2861.00	35.00	370.95	0.00
3376	412	64.00	2861.00	39.00	371.46	0.00
3380	412	64.00	2861.00	43.00	371.97	0.00
3384	412	64.00	2861.00	47.00	372.48	0.00
3388	412	64.00	2861.00	51.00	372.99	0.00
3392	412	64.00	2861.00	55.00	373.51	0.00
3396	412	64.00	2861.00	59.00	374.02	0.00
3400	412	64.00	2861.00	63.00	374.53	0.00
3404	412	64.00	2861.00	67.00	375.04	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET
	1a	1b	1c	1d	1e	1f
£	£	£ p	£ p	£ p	£ p	£ p
3408	412	64.00	2861.00	71.00	375.55	0.00
3412	412	64.00	2861.00	75.00	376.07	0.00
3416	412	64.00	2861.00	79.00	376.58	0.00
3420	412	64.00	2861.00	83.00	377.09	0.00
3424	412	64.00	2861.00	87.00	377.60	0.00
3428	412	64.00	2861.00	91.00	378.11	0.00
3432	412	64.00	2861.00	95.00	378.63	0.00
3436	412	64.00	2861.00	99.00	379.14	0.00
3440	412	64.00	2861.00	103.00	379.65	0.00
3444	412	64.00	2861.00	107.00	380.16	0.00
3448	412	64.00	2861.00	111.00	380.67	0.00
3452	412	64.00	2861.00	115.00	381.19	0.00
3456	412	64.00	2861.00	119.00	381.70	0.00
3460	412	64.00	2861.00	123.00	382.21	0.00
3464	412	64.00	2861.00	127.00	382.72	0.00
3468	412	64.00	2861.00	131.00	383.23	0.00
3472	412	64.00	2861.00	135.00	383.75	0.00
3476	412	64.00	2861.00	139.00	384.26	0.00
3480	412	64.00	2861.00	143.00	384.77	0.00
3484	412	64.00	2861.00	147.00	385.28	0.00
3488	412	64.00	2861.00	151.00	385.79	0.00
3492	412	64.00	2861.00	155.00	386.31	0.00
3496	412	64.00	2861.00	159.00	386.82	0.00
3500	412	64.00	2861.00	163.00	387.33	0.00
3504	412	64.00	2861.00	167.00	387.84	0.00
3508	412	64.00	2861.00	171.00	388.35	0.00
3512	412	64.00	2861.00	175.00	388.87	0.00
3516	412	64.00	2861.00	179.00	389.38	0.00
3520	412	64.00	2861.00	183.00	389.89	0.00
3524	412	64.00	2861.00	187.00	390.40	0.00
3528	412	64.00	2861.00	191.00	390.91	0.00
3532	412	64.00	2861.00	195.00	391.43	0.00
3536	412	64.00	2861.00	199.00	391.94	0.00
3540	412	64.00	2861.00	203.00	392.45	0.00
3544	412	64.00	2861.00	207.00	392.96	0.00
3548	412	64.00	2861.00	211.00	393.47	0.00
3552	412	64.00	2861.00	215.00	393.99	0.00
3556	412	64.00	2861.00	219.00	394.50	0.00
3560	412	64.00	2861.00	223.00	395.01	0.00
3564	412	64.00	2861.00	227.00	395.52	0.00
3568	412	64.00	2861.00	231.00	396.03	0.00
3572	412	64.00	2861.00	235.00	396.55	0.00
3576	412	64.00	2861.00	239.00	397.06	0.00
3580	412	64.00	2861.00	243.00	397.57	0.00
3584	412	64.00	2861.00	247.00	398.08	0.00
3588	412	64.00	2861.00	251.00	398.59	0.00
3592	412	64.00	2861.00	255.00	399.11	0.00
3596	412	64.00	2861.00	259.00	399.62	0.00
3600	412	64.00	2861.00	263.00	400.13	0.00
3604	412	64.00	2861.00	267.00	400.64	0.00
3608	412	64.00	2861.00	271.00	401.15	0.00
3612	412	64.00	2861.00	275.00	401.67	0.00
3616	412	64.00	2861.00	279.00	402.18	0.00
3620	412	64.00	2861.00	283.00	402.69	0.00
3624	412	64.00	2861.00	287.00	403.20	0.00

▼ Employee's earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UAP 1c	Earnings above the UAP, up to and including the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions due on all earnings above the ET 1f
£	£	£ p	£ p	£ p	£ p	£ p
3628	412	64.00	2861.00	291.00	403.71	0.00
3632	412	64.00	2861.00	295.00	404.23	0.00
3636	412	64.00	2861.00	299.00	404.74	0.00
3640	412	64.00	2861.00	303.00	405.25	0.00
3644	412	64.00	2861.00	307.00	405.76	0.00
3648	412	64.00	2861.00	311.00	406.27	0.00
3652	412	64.00	2861.00	315.00	406.79	0.00
3656	412	64.00	2861.00	319.00	407.04	0.00

If the employee's gross pay is over £3656, go to page 69.

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

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

Use the main table to work out the total of employee's and employer's NICs and the employee's NICs due on the earnings up to the UEL.

To work out the total of employee's and employer's NICs and the employee's NICs due on the earnings above the UEL, take the following action:

Step	Action	Example (based on Table B with total monthly earnings of £5556.29)		
1	subtract the UEL figure from the total gross pay	$£5556.29 - £3656 = £1900.29$		
2	round the answer down to the nearest whole £	Rounded down to £1900		
3	look this figure up in the 'additional gross pay table' on page 70	Look up £1900		
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	Amount	Total of Employee's and Employer's NICs payable	Employee's NICs payable
		£1000	£138.00	£10.00
		£900	£124.20	£9.00
		Totals	£262.20	£19.00
5	add the further totals of employee's and employer's NICs and employee's NICs worked out on the earnings above the UEL - columns 1e and 1f of the additional gross pay table - to the totals of employee's and employer's NICs and employee's NICs due for earnings at the UEL - columns 1e and 1f of the main table	Total payable by employee and employer		Total payable by employee
		£262.20 (further employee and employer NICs)		£19.00 (further employee NICs)
		+ £561.27 (due for employee and employer on earnings at UEL)		£154.23 (due for employee on earnings at UEL)
		Totals	£823.47	£173.23
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
412	64.00	2861.00	319.00	823.47	173.23

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

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

Use the main table to work out the employer's NICs due on the earnings up to the UEL.

To work out the employer's NICs due on the earnings above the UEL, take the following action:

Step	Action	Example (based on Table C with total monthly earnings of £5556.29)	
1	subtract the UEL figure from the total gross pay	$£5556.29 - £3656 = £1900.29$	
2	round the answer down to the nearest whole £	Rounded down to £1900	
3	look this figure up in the 'additional gross pay table' on page 73	Look up £1900	
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	Amount	Employer's contributions
		£1000	£128.00
		£900	£115.20
		Total	£243.20
5	add the employer's contributions worked out on the earnings above the UEL - column 1e of the additional gross pay table - to the total contributions due for earnings at the UEL - column 1e of the main table	Total payable by employer is:	
		£243.20 (further employer NICs)	
		+	£407.04 (due for employer on earnings at UEL)
		=	£650.24
6	record the figure resulting from Step 5 in column 1e of form P11		

On form P11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f
412	64.00	2861.00	319.00	650.24	0.00

Additional gross pay table

Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1e £	Employee's contributions payable 1f £	Employer's contributions payable ▼ £
1	0.14	0.01	0.13
2	0.28	0.02	0.26
3	0.41	0.03	0.38
4	0.55	0.04	0.51
5	0.69	0.05	0.64
6	0.83	0.06	0.77
7	0.97	0.07	0.90
8	1.10	0.08	1.02
9	1.24	0.09	1.15
10	1.38	0.10	1.28
11	1.52	0.11	1.41
12	1.66	0.12	1.54
13	1.79	0.13	1.66
14	1.93	0.14	1.79
15	2.07	0.15	1.92
16	2.21	0.16	2.05
17	2.35	0.17	2.18
18	2.48	0.18	2.30
19	2.62	0.19	2.43
20	2.76	0.20	2.56
21	2.90	0.21	2.69
22	3.04	0.22	2.82
23	3.17	0.23	2.94
24	3.31	0.24	3.07
25	3.45	0.25	3.20
26	3.59	0.26	3.33
27	3.73	0.27	3.46
28	3.86	0.28	3.58
29	4.00	0.29	3.71
30	4.14	0.30	3.84
31	4.28	0.31	3.97
32	4.42	0.32	4.10
33	4.55	0.33	4.22
34	4.69	0.34	4.35
35	4.83	0.35	4.48
36	4.97	0.36	4.61
37	5.11	0.37	4.74
38	5.24	0.38	4.86
39	5.38	0.39	4.99
40	5.52	0.40	5.12
41	5.66	0.41	5.25
42	5.80	0.42	5.38
43	5.93	0.43	5.50
44	6.07	0.44	5.63
45	6.21	0.45	5.76
46	6.35	0.46	5.89
47	6.49	0.47	6.02
48	6.62	0.48	6.14
49	6.76	0.49	6.27
50	6.90	0.50	6.40
51	7.04	0.51	6.53
52	7.18	0.52	6.66
53	7.31	0.53	6.78
54	7.45	0.54	6.91
55	7.59	0.55	7.04

Additional gross pay table

Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1e £	Employee's contributions payable 1f £	Employer's contributions payable ▼ £
56	7.73	0.56	7.17
57	7.87	0.57	7.30
58	8.00	0.58	7.42
59	8.14	0.59	7.55
60	8.28	0.60	7.68
61	8.42	0.61	7.81
62	8.56	0.62	7.94
63	8.69	0.63	8.06
64	8.83	0.64	8.19
65	8.97	0.65	8.32
66	9.11	0.66	8.45
67	9.25	0.67	8.58
68	9.38	0.68	8.70
69	9.52	0.69	8.83
70	9.66	0.70	8.96
71	9.80	0.71	9.09
72	9.94	0.72	9.22
73	10.07	0.73	9.34
74	10.21	0.74	9.47
75	10.35	0.75	9.60
76	10.49	0.76	9.73
77	10.63	0.77	9.86
78	10.76	0.78	9.98
79	10.90	0.79	10.11
80	11.04	0.80	10.24
81	11.18	0.81	10.37
82	11.32	0.82	10.50
83	11.45	0.83	10.62
84	11.59	0.84	10.75
85	11.73	0.85	10.88
86	11.87	0.86	11.01
87	12.01	0.87	11.14
88	12.14	0.88	11.26
89	12.28	0.89	11.39
90	12.42	0.90	11.52
91	12.56	0.91	11.65
92	12.70	0.92	11.78
93	12.83	0.93	11.90
94	12.97	0.94	12.03
95	13.11	0.95	12.16
96	13.25	0.96	12.29
97	13.39	0.97	12.42
98	13.52	0.98	12.54
99	13.66	0.99	12.67
100	13.80	1.00	12.80
200	27.60	2.00	25.60
300	41.40	3.00	38.40
400	55.20	4.00	51.20
500	69.00	5.00	64.00
600	82.80	6.00	76.80
700	96.60	7.00	89.60
800	110.40	8.00	102.40
900	124.20	9.00	115.20
1000	138.00	10.00	128.00
2000	276.00	20.00	256.00

Additional gross pay table

Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1e £	Employee's contributions payable 1f £	Employer's contributions payable ▼ £
3000	414.00	30.00	384.00
4000	552.00	40.00	512.00
5000	690.00	50.00	640.00
6000	828.00	60.00	768.00
7000	966.00	70.00	896.00
8000	1104.00	80.00	1024.00
9000	1242.00	90.00	1152.00
10000	1380.00	100.00	1280.00
20000	2760.00	200.00	2560.00
30000	4140.00	300.00	3840.00
40000	5520.00	400.00	5120.00
50000	6900.00	500.00	6400.00
60000	8280.00	600.00	7680.00
70000	9660.00	700.00	8960.00
80000	11040.00	800.00	10240.00
90000	12420.00	900.00	11520.00
100000	13800.00	1000.00	12800.00

Additional gross pay table

Earnings on which contributions payable	Total of employer's contributions payable
▼ £	1e £
1	0.13
2	0.26
3	0.38
4	0.51
5	0.64
6	0.77
7	0.90
8	1.02
9	1.15
10	1.28
11	1.41
12	1.54
13	1.66
14	1.79
15	1.92
16	2.05
17	2.18
18	2.30
19	2.43
20	2.56
21	2.69
22	2.82
23	2.94
24	3.07
25	3.20
26	3.33
27	3.46
28	3.58
29	3.71
30	3.84
31	3.97
32	4.10
33	4.22
34	4.35
35	4.48
36	4.61
37	4.74
38	4.86
39	4.99
40	5.12
41	5.25
42	5.38
43	5.50
44	5.63
45	5.76
46	5.89
47	6.02
48	6.14
49	6.27
50	6.40
51	6.53
52	6.66
53	6.78
54	6.91
55	7.04

Earnings on which contributions payable	Total of employer's contributions payable
▼ £	1e £
56	7.17
57	7.30
58	7.42
59	7.55
60	7.68
61	7.81
62	7.94
63	8.06
64	8.19
65	8.32
66	8.45
67	8.58
68	8.70
69	8.83
70	8.96
71	9.09
72	9.22
73	9.34
74	9.47
75	9.60
76	9.73
77	9.86
78	9.98
79	10.11
80	10.24
81	10.37
82	10.50
83	10.62
84	10.75
85	10.88
86	11.01
87	11.14
88	11.26
89	11.39
90	11.52
91	11.65
92	11.78
93	11.90
94	12.03
95	12.16
96	12.29
97	12.42
98	12.54
99	12.67
100	12.80
200	25.60
300	38.40
400	51.20
500	64.00
600	76.80
700	89.60
800	102.40
900	115.20
1000	128.00
2000	256.00

Earnings on which contributions payable	Total of employer's contributions payable
▼ £	1e £
3000	384.00
4000	512.00
5000	640.00
6000	768.00
7000	896.00
8000	1024.00
9000	1152.00
10000	1280.00
20000	2560.00
30000	3840.00
40000	5120.00
50000	6400.00
60000	7680.00
70000	8960.00
80000	10240.00
90000	11520.00
100000	12800.00

