



**Isle of Man**  
**Government**

*Reiltys Ellan Vannin*



# National Insurance Contributions (NICs) Tables

State Pension Age Table C

6 April 2023 to 5 April 2024

The Treasury  
*Yn Tashtey*

**This leaflet gives general guidance only  
and should not be treated as a complete  
and authoritative statement of the law.**

## National Insurance Contributions from April 2023

From 6 April 2023 the rates payable for employee and employer National Insurance Contributions (NICs) remain unchanged in the Isle of Man (IOM). The Lower Earnings Limit (LEL) remains at £123 per week, the Primary and Secondary thresholds remain aligned and increase to £145, and the Upper Earnings Limit (UEL) increases to £864 (see page 6 for figures).

**In the United Kingdom (UK)** From 6 April 2023 to 5 April 2024, rates of NICs for employees will be 12.00% all earnings between the primary (employee) threshold and upper earnings limit (UEL) and 2.00% on earnings above the UEL; rates of NICs for employers will be 13.80% on all earnings above the secondary (employer) threshold. The LEL remains unchanged at £123 per week, the primary threshold remains at £242 per week, the secondary threshold remains at £175 per week and the UEL remains at £967 per week.

The website address for an employer registering with the UK is [www.gov.uk/register-employer](http://www.gov.uk/register-employer).

The UK NIC tables are available online at [www.gov.uk/government/collections/payroll-publications-for-employers](http://www.gov.uk/government/collections/payroll-publications-for-employers) to calculate the amount of NICs due. The tables contain Employer Helpline telephone numbers for HM Revenue & Customs should assistance be required.

Where you are unsure what to do regarding an employment situation you can contact us on 01624 685400 choosing the 'employers' option, for guidance.

# Contents

	<b>page</b>
Save money - avoid errors	2
Which National Insurance tables to use	3
State Pension Age for women & men	4
Using these tables to work out NICs	5
Earnings limits and NIC rates	6
An example of working out NICs using these tables and recording figures on form T11	7
<b>C</b> - Weekly table for employees who are State Pension Age or over (employer only contributions)	8
<b>C</b> - Monthly table for employees who are State Pension Age or over (employer only contributions)	26
Working out and recording NICs where employee's total earnings exceed the UEL - table letter C	47
Additional gross pay table letter C	48

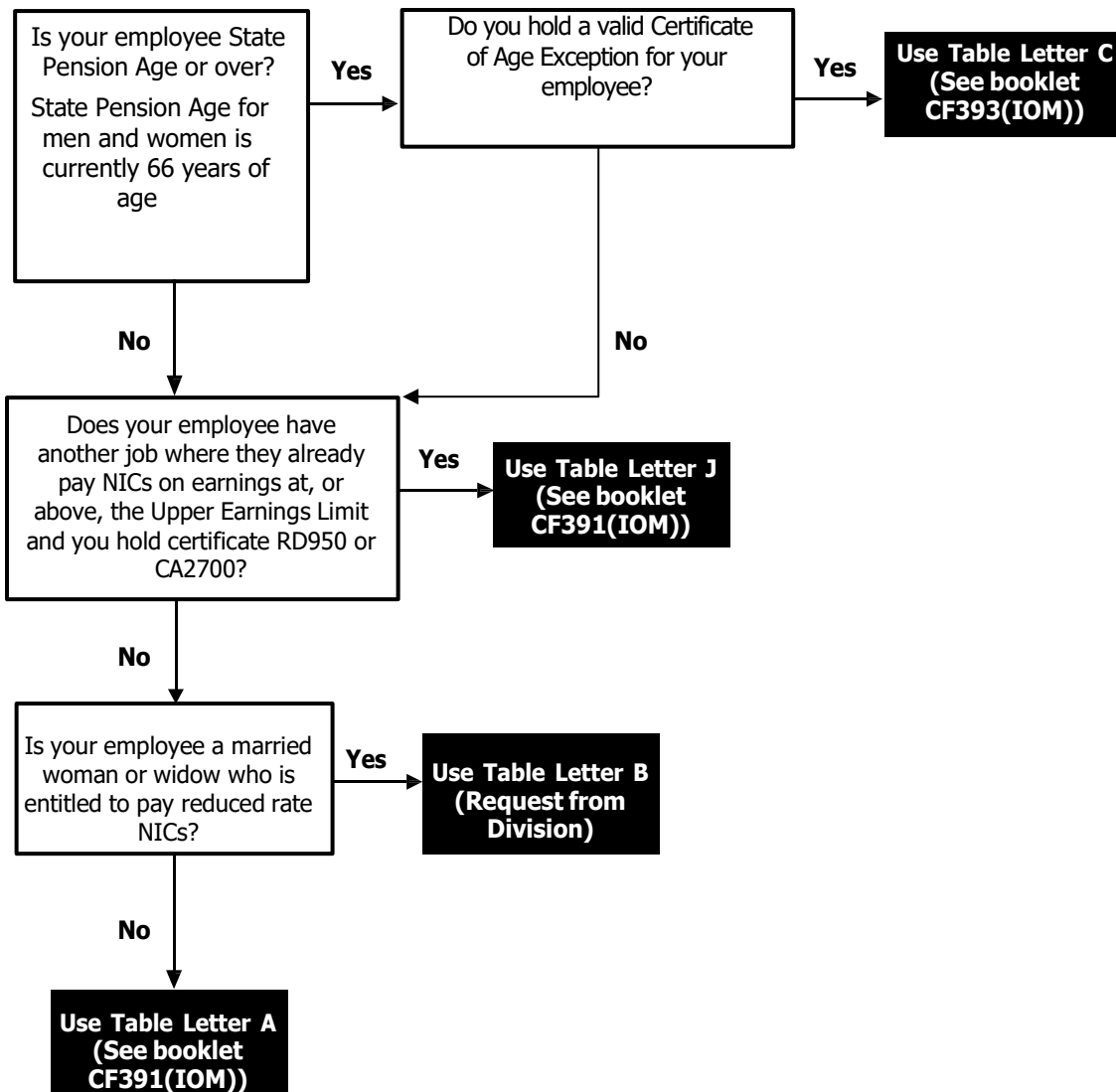
<b>Save money - avoid errors</b>	
<b>You may find this checklist useful when completing your end of year returns</b>	<b>Something you may wish to consider throughout the year to make sure the correct information is held</b>
<ul style="list-style-type: none"> <li>• Have you used the correct T11 and T14?</li> <li>• The T14 must show "2023/2024" on the form</li> <li>• Have you used the correct National Insurance tables, or percentage rates - are they for the current year?</li> <li>• Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B reduced rate contributions? If not, you must deduct full rate contributions at A (standard)</li> <li>• Have you any employees nearing State Pension Age? You can check state pension ages by contacting us on 01624 685400 or check online at <a href="https://www.gov.im/media/1364419/state-pension-age-for-men-and-women.pdf">https://www.gov.im/media/1364419/state-pension-age-for-men-and-women.pdf</a> Only use category C for employees for whom you hold a valid Certificate of Age Exception.</li> <li>• When completing your T14s or electronic return file <ul style="list-style-type: none"> <li>- you must show your employee's full name, National Insurance number, date of birth and address.</li> <li>- is the correct category of contribution shown? This is either A, B, C or J</li> <li>- have you checked that your addition is correct before entering the contribution amounts?</li> </ul> </li> <li>• Is the information from every T14 included in the totals on your T37?</li> </ul>	<ul style="list-style-type: none"> <li>• Make sure your staff know they must notify you and the Division's National Insurance section of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B contributions.</li> </ul> <p><b>Software</b></p> <ul style="list-style-type: none"> <li>• Has your software been upgraded for 2023-2024? You should refer to the 2023-24 Software Developer's Guide which can be found on the website in the downloadable documents <a href="https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/national-insurance-contributions/">https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/national-insurance-contributions/</a></li> </ul>

## 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 2023/2024.**

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



If you employ mariners, please contact the Division's National Insurance section for details of category letters, rates and limits to use.

### **Important - please note:**

NIC Tables are renewed every Tax Year. Check you are using the correct tables for the year.

More copies of these tables can be found online at [www.gov.im](http://www.gov.im) under the sub heading Income Tax and National Insurance, then National Insurance Contributions, or requested from the Division's National Insurance section on 01624 685400.

## **State Pension Age for women & men**

State pension age for men and women is currently 66 years of age.

Payments made to the employee on or after the date that they reach State Pension Age should have table letter C applied to them

More information regarding pensions can be found on the State Pension webpage:

<https://www.gov.im/categories/benefits-and-financial-support/pensions/manx-state-pension/>

# Using these tables to work out National Insurance Contributions NICs

## Introduction

You can work out NICs by using either

- these tables
- the exact percentage method

For information about using the exact percentage method and general information, please see the Employer's Guide.

## Are you using the right tables?

Only use these tables between **6 April 2023** and **5 April 2024**, i.e. the 2023-2024 tax year.

Only use the tables in this booklet for employees who are employed in the 2023-2024 tax year, and for whom National Insurance contributions (NICs) are payable under contribution table letter C (see page 3).

If there is no table in this booklet relevant to a particular employee, you must use a table from a different booklet (refer to page 3 and our website).

## About these tables

The tables under letters C are for

- weekly pay intervals
- monthly pay intervals

## Identifying the correct table to use

### Table letter C

Use this table for all employees who are State Pension age or over, for whom you hold a valid Certificate of Age Exception CA41410 or CF384

## How to use these tables

- 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 page 49 if using Table C
- Record the figures in each column of the table onto the employee's Deductions Working Sheet, form T11. 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

- divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- find the amount of contributions due for the average weekly or monthly amount
- multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- record the multiplied amounts on their Deductions Working Sheet, form T11

### Directors:

Where a person is a director of a company at the beginning of a tax year the earnings period in respect of those earnings is that tax year, whether or not the person remains a director throughout that year. Split the director's earnings for the year equally across the pay periods (usually 12 months) for the year. To calculate the director's National Insurance due there are two methods. **Paid irregularly:** Each time you pay a director, work out their National Insurance for their total pay over the tax year so far, including bonuses. To work out what contributions they owe, take off the total employee National Insurance they've paid so far this year. **Paid regularly:** Each time you pay a director, work out their National Insurance only on their pay for that period, including bonuses. In their final pay period at the end of the tax year, split the total annual earnings equally across the year and work out whether more employee National Insurance is due and deduct it from their last payment. Where a director is appointed during the tax year his pay from that pay period to the end of the tax year should be equalised across the pay periods to the end of the tax year.

### Changes to your circumstances

If you change your business address or cease to be an employer, please notify the Income Tax Division of the Treasury, quoting your Employer's reference number.



## Earnings limits and NIC rates

LEL = Lower Earnings Limit

PT = Primary Threshold (employee's)

ST = Secondary Threshold (employer's)

UEL = Upper Earnings Limit

Employee's contribution		Employer's contribution	
Earnings limits	Table letter C	Earnings limits	Table letter C
Up to the LEL Below £123.00 weekly, or below £533.00 monthly, or below £6396.00 yearly	<b>Nil</b>	Up to the LEL Below £123.00 weekly, or below £533.00 monthly, or below £6396.00 yearly	<b>Nil</b>
LEL to PT £123.00 to £145.00 weekly, or £533.00 to £629.00 monthly, or £6396.00 to £7540.00 yearly	<b>Nil</b>	LEL to ST £123.00 to £145.00 weekly, or £533.00 to £629.00 monthly, or £6396.00 to £7540.00 yearly	<b>0%</b>
PT to UEL £145.01 to £864.00 weekly, or £629.01 to £3744.00 monthly, or £7540.01 to £44928.00 yearly	<b>Nil</b>	ST to UEL £145.01 to £864.00 weekly, or £629.01 to £3744.00 monthly, or £7540.01 to £44928.00 yearly	<b>12.8%</b>
Above UEL Over £864.00 weekly, or over £3744.00 monthly, or over £44928.00 yearly	<b>Nil</b>	Above UEL Over £864.00 weekly, or over £3744.00 monthly, or over £44928.00 yearly	<b>12.8%</b>

## An example of working out NICs using these tables and recording figures on form T11

### Example

A monthly paid male employee in employment earns £886.85, payable on 29 May 2023 (tax month 2). The employer holds a valid certificate CF384

NICs are due under Monthly Table letter C. The nearest lower figure to £886.85 is £884

Record the figures shown in the table onto the employee's form T11.

### EXTRACT FROM MONTHLY TABLE C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
885	533	96	256	0	33.02	0	33.02

### EXTRACT FROM FORM T11

Earnings details				Contribution details	
Earnings at the LEL (where earnings are equal to or exceed the LEL) Whole pounds only 1a	Earnings above the LEL, up to and including the PT Whole pounds only 1b	Earnings above the PT, up to and including the UEL Whole pounds only 1c	Earnings above the UEL Whole pounds only 1d	Total of employee's and employer's contributions £ & p 1e	Employee's contributions payable on all earnings above the PT £ & p 1f
533	96	256	0	33.02	0.00

## Weekly table for employees who are State Pension Age or over – employer only contributions for use from 6 April 2023 to 5 April 2024

### Use this table for

Employees who are State Pension Age or over, for whom you hold a valid certificate CF384

### Completing Deductions Working Sheet, form T11 or substitute

- enter 'C' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a – 1f of the table to columns 1a – 1f of the Form T11

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 49.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step 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.

▼ for information only - do not enter on Deductions Working Sheet, form T11

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
Up to and including 122.99	<b>No NIC liability make no entries on forms T11 and T14</b>						
123	123	0	0	0	0.00	0.00	0.00
124	123	1	0	0	0.00	0.00	0.00
125	123	2	0	0	0.00	0.00	0.00
126	123	3	0	0	0.00	0.00	0.00
127	123	4	0	0	0.00	0.00	0.00
128	123	5	0	0	0.00	0.00	0.00
129	123	6	0	0	0.00	0.00	0.00
130	123	7	0	0	0.00	0.00	0.00
131	123	8	0	0	0.00	0.00	0.00
132	123	9	0	0	0.00	0.00	0.00
133	123	10	0	0	0.00	0.00	0.00
134	123	11	0	0	0.00	0.00	0.00
135	123	12	0	0	0.00	0.00	0.00
136	123	13	0	0	0.00	0.00	0.00
137	123	14	0	0	0.00	0.00	0.00
138	123	15	0	0	0.00	0.00	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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
139	123	16	0	0	0.00	0.00	0.00
140	123	17	0	0	0.00	0.00	0.00
141	123	18	0	0	0.00	0.00	0.00
142	123	19	0	0	0.00	0.00	0.00
143	123	20	0	0	0.00	0.00	0.00
144	123	21	0	0	0.00	0.00	0.00
145	123	22	0	0	0.00	0.00	0.00
146	123	22	1	0	0.13	0.00	0.13
147	123	22	2	0	0.26	0.00	0.26
148	123	22	3	0	0.38	0.00	0.38
149	123	22	4	0	0.51	0.00	0.51
150	123	22	5	0	0.64	0.00	0.64
151	123	22	6	0	0.77	0.00	0.77
152	123	22	7	0	0.90	0.00	0.90
153	123	22	8	0	1.02	0.00	1.02
154	123	22	9	0	1.15	0.00	1.15
155	123	22	10	0	1.28	0.00	1.28
156	123	22	11	0	1.41	0.00	1.41
157	123	22	12	0	1.54	0.00	1.54
158	123	22	13	0	1.66	0.00	1.66
159	123	22	14	0	1.79	0.00	1.79
160	123	22	15	0	1.92	0.00	1.92
161	123	22	16	0	2.05	0.00	2.05
162	123	22	17	0	2.18	0.00	2.18
163	123	22	18	0	2.30	0.00	2.30
164	123	22	19	0	2.43	0.00	2.43
165	123	22	20	0	2.56	0.00	2.56
166	123	22	21	0	2.69	0.00	2.69
167	123	22	22	0	2.82	0.00	2.82
168	123	22	23	0	2.94	0.00	2.94
169	123	22	24	0	3.07	0.00	3.07
170	123	22	25	0	3.20	0.00	3.20
171	123	22	26	0	3.33	0.00	3.33
172	123	22	27	0	3.46	0.00	3.46
173	123	22	28	0	3.58	0.00	3.58
174	123	22	29	0	3.71	0.00	3.71
175	123	22	30	0	3.84	0.00	3.84
176	123	22	31	0	3.97	0.00	3.97
177	123	22	32	0	4.10	0.00	4.10
178	123	22	33	0	4.22	0.00	4.22
179	123	22	34	0	4.35	0.00	4.35
180	123	22	35	0	4.48	0.00	4.48
181	123	22	36	0	4.61	0.00	4.61
182	123	22	37	0	4.74	0.00	4.74
183	123	22	38	0	4.86	0.00	4.86

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
184	123	22	39	0	4.99	0.00	4.99
185	123	22	40	0	5.12	0.00	5.12
186	123	22	41	0	5.25	0.00	5.25
187	123	22	42	0	5.38	0.00	5.38
188	123	22	43	0	5.50	0.00	5.50
189	123	22	44	0	5.63	0.00	5.63
190	123	22	45	0	5.76	0.00	5.76
191	123	22	46	0	5.89	0.00	5.89
192	123	22	47	0	6.02	0.00	6.02
193	123	22	48	0	6.14	0.00	6.14
194	123	22	49	0	6.27	0.00	6.27
195	123	22	50	0	6.40	0.00	6.40
196	123	22	51	0	6.53	0.00	6.53
197	123	22	52	0	6.66	0.00	6.66
198	123	22	53	0	6.78	0.00	6.78
199	123	22	54	0	6.91	0.00	6.91
200	123	22	55	0	7.04	0.00	7.04
201	123	22	56	0	7.17	0.00	7.17
202	123	22	57	0	7.30	0.00	7.30
203	123	22	58	0	7.42	0.00	7.42
204	123	22	59	0	7.55	0.00	7.55
205	123	22	60	0	7.68	0.00	7.68
206	123	22	61	0	7.81	0.00	7.81
207	123	22	62	0	7.94	0.00	7.94
208	123	22	63	0	8.06	0.00	8.06
209	123	22	64	0	8.19	0.00	8.19
210	123	22	65	0	8.32	0.00	8.32
211	123	22	66	0	8.45	0.00	8.45
212	123	22	67	0	8.58	0.00	8.58
213	123	22	68	0	8.70	0.00	8.70
214	123	22	69	0	8.83	0.00	8.83
215	123	22	70	0	8.96	0.00	8.96
216	123	22	71	0	9.09	0.00	9.09
217	123	22	72	0	9.22	0.00	9.22
218	123	22	73	0	9.34	0.00	9.34
219	123	22	74	0	9.47	0.00	9.47
220	123	22	75	0	9.60	0.00	9.60
221	123	22	76	0	9.73	0.00	9.73
222	123	22	77	0	9.86	0.00	9.86
223	123	22	78	0	9.98	0.00	9.98
224	123	22	79	0	10.11	0.00	10.11
225	123	22	80	0	10.24	0.00	10.24
226	123	22	81	0	10.37	0.00	10.37
227	123	22	82	0	10.50	0.00	10.50
228	123	22	83	0	10.62	0.00	10.62

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
229	123	22	84	0	10.75	0.00	10.75
230	123	22	85	0	10.88	0.00	10.88
231	123	22	86	0	11.01	0.00	11.01
232	123	22	87	0	11.14	0.00	11.14
233	123	22	88	0	11.26	0.00	11.26
234	123	22	89	0	11.39	0.00	11.39
235	123	22	90	0	11.52	0.00	11.52
236	123	22	91	0	11.65	0.00	11.65
237	123	22	92	0	11.78	0.00	11.78
238	123	22	93	0	11.90	0.00	11.90
239	123	22	94	0	12.03	0.00	12.03
240	123	22	95	0	12.16	0.00	12.16
241	123	22	96	0	12.29	0.00	12.29
242	123	22	97	0	12.42	0.00	12.42
243	123	22	98	0	12.54	0.00	12.54
244	123	22	99	0	12.67	0.00	12.67
245	123	22	100	0	12.80	0.00	12.80
246	123	22	101	0	12.93	0.00	12.93
247	123	22	102	0	13.06	0.00	13.06
248	123	22	103	0	13.18	0.00	13.18
249	123	22	104	0	13.31	0.00	13.31
250	123	22	105	0	13.44	0.00	13.44
251	123	22	106	0	13.57	0.00	13.57
252	123	22	107	0	13.70	0.00	13.70
253	123	22	108	0	13.82	0.00	13.82
254	123	22	109	0	13.95	0.00	13.95
255	123	22	110	0	14.08	0.00	14.08
256	123	22	111	0	14.21	0.00	14.21
257	123	22	112	0	14.34	0.00	14.34
258	123	22	113	0	14.46	0.00	14.46
259	123	22	114	0	14.59	0.00	14.59
260	123	22	115	0	14.72	0.00	14.72
261	123	22	116	0	14.85	0.00	14.85
262	123	22	117	0	14.98	0.00	14.98
263	123	22	118	0	15.10	0.00	15.10
264	123	22	119	0	15.23	0.00	15.23
265	123	22	120	0	15.36	0.00	15.36
266	123	22	121	0	15.49	0.00	15.49
267	123	22	122	0	15.62	0.00	15.62
268	123	22	123	0	15.74	0.00	15.74
269	123	22	124	0	15.87	0.00	15.87
270	123	22	125	0	16.00	0.00	16.00
271	123	22	126	0	16.13	0.00	16.13
272	123	22	127	0	16.26	0.00	16.26
273	123	22	128	0	16.38	0.00	16.38

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
274	123	22	129	0	16.51	0.00	16.51
275	123	22	130	0	16.64	0.00	16.64
276	123	22	131	0	16.77	0.00	16.77
277	123	22	132	0	16.90	0.00	16.90
278	123	22	133	0	17.02	0.00	17.02
279	123	22	134	0	17.15	0.00	17.15
280	123	22	135	0	17.28	0.00	17.28
281	123	22	136	0	17.41	0.00	17.41
282	123	22	137	0	17.54	0.00	17.54
283	123	22	138	0	17.66	0.00	17.66
284	123	22	139	0	17.79	0.00	17.79
285	123	22	140	0	17.92	0.00	17.92
286	123	22	141	0	18.05	0.00	18.05
287	123	22	142	0	18.18	0.00	18.18
288	123	22	143	0	18.30	0.00	18.30
289	123	22	144	0	18.43	0.00	18.43
290	123	22	145	0	18.56	0.00	18.56
291	123	22	146	0	18.69	0.00	18.69
292	123	22	147	0	18.82	0.00	18.82
293	123	22	148	0	18.94	0.00	18.94
294	123	22	149	0	19.07	0.00	19.07
295	123	22	150	0	19.20	0.00	19.20
296	123	22	151	0	19.33	0.00	19.33
297	123	22	152	0	19.46	0.00	19.46
298	123	22	153	0	19.58	0.00	19.58
299	123	22	154	0	19.71	0.00	19.71
300	123	22	155	0	19.84	0.00	19.84
301	123	22	156	0	19.97	0.00	19.97
302	123	22	157	0	20.10	0.00	20.10
303	123	22	158	0	20.22	0.00	20.22
304	123	22	159	0	20.35	0.00	20.35
305	123	22	160	0	20.48	0.00	20.48
306	123	22	161	0	20.61	0.00	20.61
307	123	22	162	0	20.74	0.00	20.74
308	123	22	163	0	20.86	0.00	20.86
309	123	22	164	0	20.99	0.00	20.99
310	123	22	165	0	21.12	0.00	21.12
311	123	22	166	0	21.25	0.00	21.25
312	123	22	167	0	21.38	0.00	21.38
313	123	22	168	0	21.50	0.00	21.50
314	123	22	169	0	21.63	0.00	21.63
315	123	22	170	0	21.76	0.00	21.76
316	123	22	171	0	21.89	0.00	21.89
317	123	22	172	0	22.02	0.00	22.02
318	123	22	173	0	22.14	0.00	22.14

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
319	123	22	174	0	22.27	0.00	22.27
320	123	22	175	0	22.40	0.00	22.40
321	123	22	176	0	22.53	0.00	22.53
322	123	22	177	0	22.66	0.00	22.66
323	123	22	178	0	22.78	0.00	22.78
324	123	22	179	0	22.91	0.00	22.91
325	123	22	180	0	23.04	0.00	23.04
326	123	22	181	0	23.17	0.00	23.17
327	123	22	182	0	23.30	0.00	23.30
328	123	22	183	0	23.42	0.00	23.42
329	123	22	184	0	23.55	0.00	23.55
330	123	22	185	0	23.68	0.00	23.68
331	123	22	186	0	23.81	0.00	23.81
332	123	22	187	0	23.94	0.00	23.94
333	123	22	188	0	24.06	0.00	24.06
334	123	22	189	0	24.19	0.00	24.19
335	123	22	190	0	24.32	0.00	24.32
336	123	22	191	0	24.45	0.00	24.45
337	123	22	192	0	24.58	0.00	24.58
338	123	22	193	0	24.70	0.00	24.70
339	123	22	194	0	24.83	0.00	24.83
340	123	22	195	0	24.96	0.00	24.96
341	123	22	196	0	25.09	0.00	25.09
342	123	22	197	0	25.22	0.00	25.22
343	123	22	198	0	25.34	0.00	25.34
344	123	22	199	0	25.47	0.00	25.47
345	123	22	200	0	25.60	0.00	25.60
346	123	22	201	0	25.73	0.00	25.73
347	123	22	202	0	25.86	0.00	25.86
348	123	22	203	0	25.98	0.00	25.98
349	123	22	204	0	26.11	0.00	26.11
350	123	22	205	0	26.24	0.00	26.24
351	123	22	206	0	26.37	0.00	26.37
352	123	22	207	0	26.50	0.00	26.50
353	123	22	208	0	26.62	0.00	26.62
354	123	22	209	0	26.75	0.00	26.75
355	123	22	210	0	26.88	0.00	26.88
356	123	22	211	0	27.01	0.00	27.01
357	123	22	212	0	27.14	0.00	27.14
358	123	22	213	0	27.26	0.00	27.26
359	123	22	214	0	27.39	0.00	27.39
360	123	22	215	0	27.52	0.00	27.52
361	123	22	216	0	27.65	0.00	27.65
362	123	22	217	0	27.78	0.00	27.78
363	123	22	218	0	27.90	0.00	27.90



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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
364	123	22	219	0	28.03	0.00	28.03
365	123	22	220	0	28.16	0.00	28.16
366	123	22	221	0	28.29	0.00	28.29
367	123	22	222	0	28.42	0.00	28.42
368	123	22	223	0	28.54	0.00	28.54
369	123	22	224	0	28.67	0.00	28.67
370	123	22	225	0	28.80	0.00	28.80
371	123	22	226	0	28.93	0.00	28.93
372	123	22	227	0	29.06	0.00	29.06
373	123	22	228	0	29.18	0.00	29.18
374	123	22	229	0	29.31	0.00	29.31
375	123	22	230	0	29.44	0.00	29.44
376	123	22	231	0	29.57	0.00	29.57
377	123	22	232	0	29.70	0.00	29.70
378	123	22	233	0	29.82	0.00	29.82
379	123	22	234	0	29.95	0.00	29.95
380	123	22	235	0	30.08	0.00	30.08
381	123	22	236	0	30.21	0.00	30.21
382	123	22	237	0	30.34	0.00	30.34
383	123	22	238	0	30.46	0.00	30.46
384	123	22	239	0	30.59	0.00	30.59
385	123	22	240	0	30.72	0.00	30.72
386	123	22	241	0	30.85	0.00	30.85
387	123	22	242	0	30.98	0.00	30.98
388	123	22	243	0	31.10	0.00	31.10
389	123	22	244	0	31.23	0.00	31.23
390	123	22	245	0	31.36	0.00	31.36
391	123	22	246	0	31.49	0.00	31.49
392	123	22	247	0	31.62	0.00	31.62
393	123	22	248	0	31.74	0.00	31.74
394	123	22	249	0	31.87	0.00	31.87
395	123	22	250	0	32.00	0.00	32.00
396	123	22	251	0	32.13	0.00	32.13
397	123	22	252	0	32.26	0.00	32.26
398	123	22	253	0	32.38	0.00	32.38
399	123	22	254	0	32.51	0.00	32.51
400	123	22	255	0	32.64	0.00	32.64
401	123	22	256	0	32.77	0.00	32.77
402	123	22	257	0	32.90	0.00	32.90
403	123	22	258	0	33.02	0.00	33.02
404	123	22	259	0	33.15	0.00	33.15
405	123	22	260	0	33.28	0.00	33.28
406	123	22	261	0	33.41	0.00	33.41
407	123	22	262	0	33.54	0.00	33.54
408	123	22	263	0	33.66	0.00	33.66

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
409	123	22	264	0	33.79	0.00	33.79
410	123	22	265	0	33.92	0.00	33.92
411	123	22	266	0	34.05	0.00	34.05
412	123	22	267	0	34.18	0.00	34.18
413	123	22	268	0	34.30	0.00	34.30
414	123	22	269	0	34.43	0.00	34.43
415	123	22	270	0	34.56	0.00	34.56
416	123	22	271	0	34.69	0.00	34.69
417	123	22	272	0	34.82	0.00	34.82
418	123	22	273	0	34.94	0.00	34.94
419	123	22	274	0	35.07	0.00	35.07
420	123	22	275	0	35.20	0.00	35.20
421	123	22	276	0	35.33	0.00	35.33
422	123	22	277	0	35.46	0.00	35.46
423	123	22	278	0	35.58	0.00	35.58
424	123	22	279	0	35.71	0.00	35.71
425	123	22	280	0	35.84	0.00	35.84
426	123	22	281	0	35.97	0.00	35.97
427	123	22	282	0	36.10	0.00	36.10
428	123	22	283	0	36.22	0.00	36.22
429	123	22	284	0	36.35	0.00	36.35
430	123	22	285	0	36.48	0.00	36.48
431	123	22	286	0	36.61	0.00	36.61
432	123	22	287	0	36.74	0.00	36.74
433	123	22	288	0	36.86	0.00	36.86
434	123	22	289	0	36.99	0.00	36.99
435	123	22	290	0	37.12	0.00	37.12
436	123	22	291	0	37.25	0.00	37.25
437	123	22	292	0	37.38	0.00	37.38
438	123	22	293	0	37.50	0.00	37.50
439	123	22	294	0	37.63	0.00	37.63
440	123	22	295	0	37.76	0.00	37.76
441	123	22	296	0	37.89	0.00	37.89
442	123	22	297	0	38.02	0.00	38.02
443	123	22	298	0	38.14	0.00	38.14
444	123	22	299	0	38.27	0.00	38.27
445	123	22	300	0	38.40	0.00	38.40
446	123	22	301	0	38.53	0.00	38.53
447	123	22	302	0	38.66	0.00	38.66
448	123	22	303	0	38.78	0.00	38.78
449	123	22	304	0	38.91	0.00	38.91
450	123	22	305	0	39.04	0.00	39.04
451	123	22	306	0	39.17	0.00	39.17
452	123	22	307	0	39.30	0.00	39.30
453	123	22	308	0	39.42	0.00	39.42

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
454	123	22	309	0	39.55	0.00	39.55
455	123	22	310	0	39.68	0.00	39.68
456	123	22	311	0	39.81	0.00	39.81
457	123	22	312	0	39.94	0.00	39.94
458	123	22	313	0	40.06	0.00	40.06
459	123	22	314	0	40.19	0.00	40.19
460	123	22	315	0	40.32	0.00	40.32
461	123	22	316	0	40.45	0.00	40.45
462	123	22	317	0	40.58	0.00	40.58
463	123	22	318	0	40.70	0.00	40.70
464	123	22	319	0	40.83	0.00	40.83
465	123	22	320	0	40.96	0.00	40.96
466	123	22	321	0	41.09	0.00	41.09
467	123	22	322	0	41.22	0.00	41.22
468	123	22	323	0	41.34	0.00	41.34
469	123	22	324	0	41.47	0.00	41.47
470	123	22	325	0	41.60	0.00	41.60
471	123	22	326	0	41.73	0.00	41.73
472	123	22	327	0	41.86	0.00	41.86
473	123	22	328	0	41.98	0.00	41.98
474	123	22	329	0	42.11	0.00	42.11
475	123	22	330	0	42.24	0.00	42.24
476	123	22	331	0	42.37	0.00	42.37
477	123	22	332	0	42.50	0.00	42.50
478	123	22	333	0	42.62	0.00	42.62
479	123	22	334	0	42.75	0.00	42.75
480	123	22	335	0	42.88	0.00	42.88
481	123	22	336	0	43.01	0.00	43.01
482	123	22	337	0	43.14	0.00	43.14
483	123	22	338	0	43.26	0.00	43.26
484	123	22	339	0	43.39	0.00	43.39
485	123	22	340	0	43.52	0.00	43.52
486	123	22	341	0	43.65	0.00	43.65
487	123	22	342	0	43.78	0.00	43.78
488	123	22	343	0	43.90	0.00	43.90
489	123	22	344	0	44.03	0.00	44.03
490	123	22	345	0	44.16	0.00	44.16
491	123	22	346	0	44.29	0.00	44.29
492	123	22	347	0	44.42	0.00	44.42
493	123	22	348	0	44.54	0.00	44.54
494	123	22	349	0	44.67	0.00	44.67
495	123	22	350	0	44.80	0.00	44.80
496	123	22	351	0	44.93	0.00	44.93
497	123	22	352	0	45.06	0.00	45.06
498	123	22	353	0	45.18	0.00	45.18

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
499	123	22	354	0	45.31	0.00	45.31
500	123	22	355	0	45.44	0.00	45.44
501	123	22	356	0	45.57	0.00	45.57
502	123	22	357	0	45.70	0.00	45.70
503	123	22	358	0	45.82	0.00	45.82
504	123	22	359	0	45.95	0.00	45.95
505	123	22	360	0	46.08	0.00	46.08
506	123	22	361	0	46.21	0.00	46.21
507	123	22	362	0	46.34	0.00	46.34
508	123	22	363	0	46.46	0.00	46.46
509	123	22	364	0	46.59	0.00	46.59
510	123	22	365	0	46.72	0.00	46.72
511	123	22	366	0	46.85	0.00	46.85
512	123	22	367	0	46.98	0.00	46.98
513	123	22	368	0	47.10	0.00	47.10
514	123	22	369	0	47.23	0.00	47.23
515	123	22	370	0	47.36	0.00	47.36
516	123	22	371	0	47.49	0.00	47.49
517	123	22	372	0	47.62	0.00	47.62
518	123	22	373	0	47.74	0.00	47.74
519	123	22	374	0	47.87	0.00	47.87
520	123	22	375	0	48.00	0.00	48.00
521	123	22	376	0	48.13	0.00	48.13
522	123	22	377	0	48.26	0.00	48.26
523	123	22	378	0	48.38	0.00	48.38
524	123	22	379	0	48.51	0.00	48.51
525	123	22	380	0	48.64	0.00	48.64
526	123	22	381	0	48.77	0.00	48.77
527	123	22	382	0	48.90	0.00	48.90
528	123	22	383	0	49.02	0.00	49.02
529	123	22	384	0	49.15	0.00	49.15
530	123	22	385	0	49.28	0.00	49.28
531	123	22	386	0	49.41	0.00	49.41
532	123	22	387	0	49.54	0.00	49.54
533	123	22	388	0	49.66	0.00	49.66
534	123	22	389	0	49.79	0.00	49.79
535	123	22	390	0	49.92	0.00	49.92
536	123	22	391	0	50.05	0.00	50.05
537	123	22	392	0	50.18	0.00	50.18
538	123	22	393	0	50.30	0.00	50.30
539	123	22	394	0	50.43	0.00	50.43
540	123	22	395	0	50.56	0.00	50.56
541	123	22	396	0	50.69	0.00	50.69
542	123	22	397	0	50.82	0.00	50.82
543	123	22	398	0	50.94	0.00	50.94

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
544	123	22	399	0	51.07	0.00	51.07
545	123	22	400	0	51.20	0.00	51.20
546	123	22	401	0	51.33	0.00	51.33
547	123	22	402	0	51.46	0.00	51.46
548	123	22	403	0	51.58	0.00	51.58
549	123	22	404	0	51.71	0.00	51.71
550	123	22	405	0	51.84	0.00	51.84
551	123	22	406	0	51.97	0.00	51.97
552	123	22	407	0	52.10	0.00	52.10
553	123	22	408	0	52.22	0.00	52.22
554	123	22	409	0	52.35	0.00	52.35
555	123	22	410	0	52.48	0.00	52.48
556	123	22	411	0	52.61	0.00	52.61
557	123	22	412	0	52.74	0.00	52.74
558	123	22	413	0	52.86	0.00	52.86
559	123	22	414	0	52.99	0.00	52.99
560	123	22	415	0	53.12	0.00	53.12
561	123	22	416	0	53.25	0.00	53.25
562	123	22	417	0	53.38	0.00	53.38
563	123	22	418	0	53.50	0.00	53.50
564	123	22	419	0	53.63	0.00	53.63
565	123	22	420	0	53.76	0.00	53.76
566	123	22	421	0	53.89	0.00	53.89
567	123	22	422	0	54.02	0.00	54.02
568	123	22	423	0	54.14	0.00	54.14
569	123	22	424	0	54.27	0.00	54.27
570	123	22	425	0	54.40	0.00	54.40
571	123	22	426	0	54.53	0.00	54.53
572	123	22	427	0	54.66	0.00	54.66
573	123	22	428	0	54.78	0.00	54.78
574	123	22	429	0	54.91	0.00	54.91
575	123	22	430	0	55.04	0.00	55.04
576	123	22	431	0	55.17	0.00	55.17
577	123	22	432	0	55.30	0.00	55.30
578	123	22	433	0	55.42	0.00	55.42
579	123	22	434	0	55.55	0.00	55.55
580	123	22	435	0	55.68	0.00	55.68
581	123	22	436	0	55.81	0.00	55.81
582	123	22	437	0	55.94	0.00	55.94
583	123	22	438	0	56.06	0.00	56.06
584	123	22	439	0	56.19	0.00	56.19
585	123	22	440	0	56.32	0.00	56.32
586	123	22	441	0	56.45	0.00	56.45
587	123	22	442	0	56.58	0.00	56.58
588	123	22	443	0	56.70	0.00	56.70

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
589	123	22	444	0	56.83	0.00	56.83
590	123	22	445	0	56.96	0.00	56.96
591	123	22	446	0	57.09	0.00	57.09
592	123	22	447	0	57.22	0.00	57.22
593	123	22	448	0	57.34	0.00	57.34
594	123	22	449	0	57.47	0.00	57.47
595	123	22	450	0	57.60	0.00	57.60
596	123	22	451	0	57.73	0.00	57.73
597	123	22	452	0	57.86	0.00	57.86
598	123	22	453	0	57.98	0.00	57.98
599	123	22	454	0	58.11	0.00	58.11
600	123	22	455	0	58.24	0.00	58.24
601	123	22	456	0	58.37	0.00	58.37
602	123	22	457	0	58.50	0.00	58.50
603	123	22	458	0	58.62	0.00	58.62
604	123	22	459	0	58.75	0.00	58.75
605	123	22	460	0	58.88	0.00	58.88
606	123	22	461	0	59.01	0.00	59.01
607	123	22	462	0	59.14	0.00	59.14
608	123	22	463	0	59.26	0.00	59.26
609	123	22	464	0	59.39	0.00	59.39
610	123	22	465	0	59.52	0.00	59.52
611	123	22	466	0	59.65	0.00	59.65
612	123	22	467	0	59.78	0.00	59.78
613	123	22	468	0	59.90	0.00	59.90
614	123	22	469	0	60.03	0.00	60.03
615	123	22	470	0	60.16	0.00	60.16
616	123	22	471	0	60.29	0.00	60.29
617	123	22	472	0	60.42	0.00	60.42
618	123	22	473	0	60.54	0.00	60.54
619	123	22	474	0	60.67	0.00	60.67
620	123	22	475	0	60.80	0.00	60.80
621	123	22	476	0	60.93	0.00	60.93
622	123	22	477	0	61.06	0.00	61.06
623	123	22	478	0	61.18	0.00	61.18
624	123	22	479	0	61.31	0.00	61.31
625	123	22	480	0	61.44	0.00	61.44
626	123	22	481	0	61.57	0.00	61.57
627	123	22	482	0	61.70	0.00	61.70
628	123	22	483	0	61.82	0.00	61.82
629	123	22	484	0	61.95	0.00	61.95
630	123	22	485	0	62.08	0.00	62.08
631	123	22	486	0	62.21	0.00	62.21
632	123	22	487	0	62.34	0.00	62.34
633	123	22	488	0	62.46	0.00	62.46

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
634	123	22	489	0	62.59	0.00	62.59
635	123	22	490	0	62.72	0.00	62.72
636	123	22	491	0	62.85	0.00	62.85
637	123	22	492	0	62.98	0.00	62.98
638	123	22	493	0	63.10	0.00	63.10
639	123	22	494	0	63.23	0.00	63.23
640	123	22	495	0	63.36	0.00	63.36
641	123	22	496	0	63.49	0.00	63.49
642	123	22	497	0	63.62	0.00	63.62
643	123	22	498	0	63.74	0.00	63.74
644	123	22	499	0	63.87	0.00	63.87
645	123	22	500	0	64.00	0.00	64.00
646	123	22	501	0	64.13	0.00	64.13
647	123	22	502	0	64.26	0.00	64.26
648	123	22	503	0	64.38	0.00	64.38
649	123	22	504	0	64.51	0.00	64.51
650	123	22	505	0	64.64	0.00	64.64
651	123	22	506	0	64.77	0.00	64.77
652	123	22	507	0	64.90	0.00	64.90
653	123	22	508	0	65.02	0.00	65.02
654	123	22	509	0	65.15	0.00	65.15
655	123	22	510	0	65.28	0.00	65.28
656	123	22	511	0	65.41	0.00	65.41
657	123	22	512	0	65.54	0.00	65.54
658	123	22	513	0	65.66	0.00	65.66
659	123	22	514	0	65.79	0.00	65.79
660	123	22	515	0	65.92	0.00	65.92
661	123	22	516	0	66.05	0.00	66.05
662	123	22	517	0	66.18	0.00	66.18
663	123	22	518	0	66.30	0.00	66.30
664	123	22	519	0	66.43	0.00	66.43
665	123	22	520	0	66.56	0.00	66.56
666	123	22	521	0	66.69	0.00	66.69
667	123	22	522	0	66.82	0.00	66.82
668	123	22	523	0	66.94	0.00	66.94
669	123	22	524	0	67.07	0.00	67.07
670	123	22	525	0	67.20	0.00	67.20
671	123	22	526	0	67.33	0.00	67.33
672	123	22	527	0	67.46	0.00	67.46
673	123	22	528	0	67.58	0.00	67.58
674	123	22	529	0	67.71	0.00	67.71
675	123	22	530	0	67.84	0.00	67.84
676	123	22	531	0	67.97	0.00	67.97
677	123	22	532	0	68.10	0.00	68.10
678	123	22	533	0	68.22	0.00	68.22

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
679	123	22	534	0	68.35	0.00	68.35
680	123	22	535	0	68.48	0.00	68.48
681	123	22	536	0	68.61	0.00	68.61
682	123	22	537	0	68.74	0.00	68.74
683	123	22	538	0	68.86	0.00	68.86
684	123	22	539	0	68.99	0.00	68.99
685	123	22	540	0	69.12	0.00	69.12
686	123	22	541	0	69.25	0.00	69.25
687	123	22	542	0	69.38	0.00	69.38
688	123	22	543	0	69.50	0.00	69.50
689	123	22	544	0	69.63	0.00	69.63
690	123	22	545	0	69.76	0.00	69.76
691	123	22	546	0	69.89	0.00	69.89
692	123	22	547	0	70.02	0.00	70.02
693	123	22	548	0	70.14	0.00	70.14
694	123	22	549	0	70.27	0.00	70.27
695	123	22	550	0	70.40	0.00	70.40
696	123	22	551	0	70.53	0.00	70.53
697	123	22	552	0	70.66	0.00	70.66
698	123	22	553	0	70.78	0.00	70.78
699	123	22	554	0	70.91	0.00	70.91
700	123	22	555	0	71.04	0.00	71.04
701	123	22	556	0	71.17	0.00	71.17
702	123	22	557	0	71.30	0.00	71.30
703	123	22	558	0	71.42	0.00	71.42
704	123	22	559	0	71.55	0.00	71.55
705	123	22	560	0	71.68	0.00	71.68
706	123	22	561	0	71.81	0.00	71.81
707	123	22	562	0	71.94	0.00	71.94
708	123	22	563	0	72.06	0.00	72.06
709	123	22	564	0	72.19	0.00	72.19
710	123	22	565	0	72.32	0.00	72.32
711	123	22	566	0	72.45	0.00	72.45
712	123	22	567	0	72.58	0.00	72.58
713	123	22	568	0	72.70	0.00	72.70
714	123	22	569	0	72.83	0.00	72.83
715	123	22	570	0	72.96	0.00	72.96
716	123	22	571	0	73.09	0.00	73.09
717	123	22	572	0	73.22	0.00	73.22
718	123	22	573	0	73.34	0.00	73.34
719	123	22	574	0	73.47	0.00	73.47
720	123	22	575	0	73.60	0.00	73.60
721	123	22	576	0	73.73	0.00	73.73
722	123	22	577	0	73.86	0.00	73.86
723	123	22	578	0	73.98	0.00	73.98



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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
724	123	22	579	0	74.11	0.00	74.11
725	123	22	580	0	74.24	0.00	74.24
726	123	22	581	0	74.37	0.00	74.37
727	123	22	582	0	74.50	0.00	74.50
728	123	22	583	0	74.62	0.00	74.62
729	123	22	584	0	74.75	0.00	74.75
730	123	22	585	0	74.88	0.00	74.88
731	123	22	586	0	75.01	0.00	75.01
732	123	22	587	0	75.14	0.00	75.14
733	123	22	588	0	75.26	0.00	75.26
734	123	22	589	0	75.39	0.00	75.39
735	123	22	590	0	75.52	0.00	75.52
736	123	22	591	0	75.65	0.00	75.65
737	123	22	592	0	75.78	0.00	75.78
738	123	22	593	0	75.90	0.00	75.90
739	123	22	594	0	76.03	0.00	76.03
740	123	22	595	0	76.16	0.00	76.16
741	123	22	596	0	76.29	0.00	76.29
742	123	22	597	0	76.42	0.00	76.42
743	123	22	598	0	76.54	0.00	76.54
744	123	22	599	0	76.67	0.00	76.67
745	123	22	600	0	76.80	0.00	76.80
746	123	22	601	0	76.93	0.00	76.93
747	123	22	602	0	77.06	0.00	77.06
748	123	22	603	0	77.18	0.00	77.18
749	123	22	604	0	77.31	0.00	77.31
750	123	22	605	0	77.44	0.00	77.44
751	123	22	606	0	77.57	0.00	77.57
752	123	22	607	0	77.70	0.00	77.70
753	123	22	608	0	77.82	0.00	77.82
754	123	22	609	0	77.95	0.00	77.95
755	123	22	610	0	78.08	0.00	78.08
756	123	22	611	0	78.21	0.00	78.21
757	123	22	612	0	78.34	0.00	78.34
758	123	22	613	0	78.46	0.00	78.46
759	123	22	614	0	78.59	0.00	78.59
760	123	22	615	0	78.72	0.00	78.72
761	123	22	616	0	78.85	0.00	78.85
762	123	22	617	0	78.98	0.00	78.98
763	123	22	618	0	79.10	0.00	79.10
764	123	22	619	0	79.23	0.00	79.23
765	123	22	620	0	79.36	0.00	79.36
766	123	22	621	0	79.49	0.00	79.49
767	123	22	622	0	79.62	0.00	79.62
768	123	22	623	0	79.74	0.00	79.74

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
769	123	22	624	0	79.87	0.00	79.87
770	123	22	625	0	80.00	0.00	80.00
771	123	22	626	0	80.13	0.00	80.13
772	123	22	627	0	80.26	0.00	80.26
773	123	22	628	0	80.38	0.00	80.38
774	123	22	629	0	80.51	0.00	80.51
775	123	22	630	0	80.64	0.00	80.64
776	123	22	631	0	80.77	0.00	80.77
777	123	22	632	0	80.90	0.00	80.90
778	123	22	633	0	81.02	0.00	81.02
779	123	22	634	0	81.15	0.00	81.15
780	123	22	635	0	81.28	0.00	81.28
781	123	22	636	0	81.41	0.00	81.41
782	123	22	637	0	81.54	0.00	81.54
783	123	22	638	0	81.66	0.00	81.66
784	123	22	639	0	81.79	0.00	81.79
785	123	22	640	0	81.92	0.00	81.92
786	123	22	641	0	82.05	0.00	82.05
787	123	22	642	0	82.18	0.00	82.18
788	123	22	643	0	82.30	0.00	82.30
789	123	22	644	0	82.43	0.00	82.43
790	123	22	645	0	82.56	0.00	82.56
791	123	22	646	0	82.69	0.00	82.69
792	123	22	647	0	82.82	0.00	82.82
793	123	22	648	0	82.94	0.00	82.94
794	123	22	649	0	83.07	0.00	83.07
795	123	22	650	0	83.20	0.00	83.20
796	123	22	651	0	83.33	0.00	83.33
797	123	22	652	0	83.46	0.00	83.46
798	123	22	653	0	83.58	0.00	83.58
799	123	22	654	0	83.71	0.00	83.71
800	123	22	655	0	83.84	0.00	83.84
801	123	22	656	0	83.97	0.00	83.97
802	123	22	657	0	84.10	0.00	84.10
803	123	22	658	0	84.22	0.00	84.22
804	123	22	659	0	84.35	0.00	84.35
805	123	22	660	0	84.48	0.00	84.48
806	123	22	661	0	84.61	0.00	84.61
807	123	22	662	0	84.74	0.00	84.74
808	123	22	663	0	84.86	0.00	84.86
809	123	22	664	0	84.99	0.00	84.99
810	123	22	665	0	85.12	0.00	85.12
811	123	22	666	0	85.25	0.00	85.25
812	123	22	667	0	85.38	0.00	85.38
813	123	22	668	0	85.50	0.00	85.50

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
814	123	22	669	0	85.63	0.00	85.63
815	123	22	670	0	85.76	0.00	85.76
816	123	22	671	0	85.89	0.00	85.89
817	123	22	672	0	86.02	0.00	86.02
818	123	22	673	0	86.14	0.00	86.14
819	123	22	674	0	86.27	0.00	86.27
820	123	22	675	0	86.40	0.00	86.40
821	123	22	676	0	86.53	0.00	86.53
822	123	22	677	0	86.66	0.00	86.66
823	123	22	678	0	86.78	0.00	86.78
824	123	22	679	0	86.91	0.00	86.91
825	123	22	680	0	87.04	0.00	87.04
826	123	22	681	0	87.17	0.00	87.17
827	123	22	682	0	87.30	0.00	87.30
828	123	22	683	0	87.42	0.00	87.42
829	123	22	684	0	87.55	0.00	87.55
830	123	22	685	0	87.68	0.00	87.68
831	123	22	686	0	87.81	0.00	87.81
832	123	22	687	0	87.94	0.00	87.94
833	123	22	688	0	88.06	0.00	88.06
834	123	22	689	0	88.19	0.00	88.19
835	123	22	690	0	88.32	0.00	88.32
836	123	22	691	0	88.45	0.00	88.45
837	123	22	692	0	88.58	0.00	88.58
838	123	22	693	0	88.70	0.00	88.70
839	123	22	694	0	88.83	0.00	88.83
840	123	22	695	0	88.96	0.00	88.96
841	123	22	696	0	89.09	0.00	89.09
842	123	22	697	0	89.22	0.00	89.22
843	123	22	698	0	89.34	0.00	89.34
844	123	22	699	0	89.47	0.00	89.47
845	123	22	700	0	89.60	0.00	89.60
846	123	22	701	0	89.73	0.00	89.73
847	123	22	702	0	89.86	0.00	89.86
848	123	22	703	0	89.98	0.00	89.98
849	123	22	704	0	90.11	0.00	90.11
850	123	22	705	0	90.24	0.00	90.24
851	123	22	706	0	90.37	0.00	90.37
852	123	22	707	0	90.50	0.00	90.50
853	123	22	708	0	90.62	0.00	90.62
854	123	22	709	0	90.75	0.00	90.75
855	123	22	710	0	90.88	0.00	90.88
856	123	22	711	0	91.01	0.00	91.01
857	123	22	712	0	91.14	0.00	91.14
858	123	22	713	0	91.26	0.00	91.26

Weekly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Table letter **C**

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
859	123	22	714	0	91.39	0.00	91.39
860	123	22	715	0	91.52	0.00	91.52
861	123	22	716	0	91.65	0.00	91.65
862	123	22	717	0	91.78	0.00	91.78
863	123	22	718	0	91.90	0.00	91.90
864	123	22	719	0	92.03	0.00	92.03

If the employee's weekly gross pay is over £864, go to page 47.

## Monthly table for employees who are State Pension Age or over – employer only contributions for use from 6 April 2023 to 5 April 2024

### Use this table for

Employees who are State Pension Age or over, for whom you hold a valid certificate CA4140 or CF384

### Completing Deductions Working Sheet, form T11 or substitute

- enter 'C' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a – 1f of the table to columns 1a – 1f of Form T11

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 49.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NICs liability for each step 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.

▼ for information only - do not enter on Deductions Working Sheet, form T11

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
<b>Up to and including 532.99</b>	<b>No NIC liability make no entries on forms T11 and T14</b>						
533	533	0	0	0	0.00	0.00	0.00
537	533	4	0	0	0.00	0.00	0.00
541	533	8	0	0	0.00	0.00	0.00
545	533	12	0	0	0.00	0.00	0.00
549	533	16	0	0	0.00	0.00	0.00
553	533	20	0	0	0.00	0.00	0.00
557	533	24	0	0	0.00	0.00	0.00
561	533	28	0	0	0.00	0.00	0.00
565	533	32	0	0	0.00	0.00	0.00
569	533	36	0	0	0.00	0.00	0.00
573	533	40	0	0	0.00	0.00	0.00
577	533	44	0	0	0.00	0.00	0.00
581	533	48	0	0	0.00	0.00	0.00
585	533	52	0	0	0.00	0.00	0.00
589	533	56	0	0	0.00	0.00	0.00
593	533	60	0	0	0.00	0.00	0.00
598	533	65	0	0	0.00	0.00	0.00

Monthly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
602	533	69	0	0	0.00	0.00	0.00
606	533	73	0	0	0.00	0.00	0.00
610	533	77	0	0	0.00	0.00	0.00
614	533	81	0	0	0.00	0.00	0.00
618	533	85	0	0	0.00	0.00	0.00
622	533	89	0	0	0.00	0.00	0.00
626	533	93	0	0	0.00	0.00	0.00
629	533	96	0	0	0.00	0.00	0.00
633	533	96	4	0	0.77	0.00	0.77
637	533	96	8	0	1.28	0.00	1.28
641	533	96	12	0	1.79	0.00	1.79
645	533	96	16	0	2.30	0.00	2.30
649	533	96	20	0	2.82	0.00	2.82
653	533	96	24	0	3.33	0.00	3.33
657	533	96	28	0	3.84	0.00	3.84
661	533	96	32	0	4.35	0.00	4.35
665	533	96	36	0	4.86	0.00	4.86
669	533	96	40	0	5.38	0.00	5.38
673	533	96	44	0	5.89	0.00	5.89
677	533	96	48	0	6.40	0.00	6.40
681	533	96	52	0	6.91	0.00	6.91
685	533	96	56	0	7.42	0.00	7.42
689	533	96	60	0	7.94	0.00	7.94
693	533	96	64	0	8.45	0.00	8.45
697	533	96	68	0	8.96	0.00	8.96
701	533	96	72	0	9.47	0.00	9.47
705	533	96	76	0	9.98	0.00	9.98
709	533	96	80	0	10.50	0.00	10.50
713	533	96	84	0	11.01	0.00	11.01
717	533	96	88	0	11.52	0.00	11.52
721	533	96	92	0	12.03	0.00	12.03
725	533	96	96	0	12.54	0.00	12.54
729	533	96	100	0	13.06	0.00	13.06
733	533	96	104	0	13.57	0.00	13.57
737	533	96	108	0	14.08	0.00	14.08
741	533	96	112	0	14.59	0.00	14.59
745	533	96	116	0	15.10	0.00	15.10
749	533	96	120	0	15.62	0.00	15.62
753	533	96	124	0	16.13	0.00	16.13
757	533	96	128	0	16.64	0.00	16.64
761	533	96	132	0	17.15	0.00	17.15

Monthly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Table letter



Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
765	533	96	136	0	17.66	0.00	17.66
769	533	96	140	0	18.18	0.00	18.18
773	533	96	144	0	18.69	0.00	18.69
777	533	96	148	0	19.20	0.00	19.20
781	533	96	152	0	19.71	0.00	19.71
785	533	96	156	0	20.22	0.00	20.22
789	533	96	160	0	20.74	0.00	20.74
793	533	96	164	0	21.25	0.00	21.25
797	533	96	168	0	21.76	0.00	21.76
801	533	96	172	0	22.27	0.00	22.27
805	533	96	176	0	22.78	0.00	22.78
809	533	96	180	0	23.30	0.00	23.30
813	533	96	184	0	23.81	0.00	23.81
817	533	96	188	0	24.32	0.00	24.32
821	533	96	192	0	24.83	0.00	24.83
825	533	96	196	0	25.34	0.00	25.34
829	533	96	200	0	25.86	0.00	25.86
833	533	96	204	0	26.37	0.00	26.37
837	533	96	208	0	26.88	0.00	26.88
841	533	96	212	0	27.39	0.00	27.39
845	533	96	216	0	27.90	0.00	27.90
849	533	96	220	0	28.42	0.00	28.42
853	533	96	224	0	28.93	0.00	28.93
857	533	96	228	0	29.44	0.00	29.44
861	533	96	232	0	29.95	0.00	29.95
865	533	96	236	0	30.46	0.00	30.46
869	533	96	240	0	30.98	0.00	30.98
873	533	96	244	0	31.49	0.00	31.49
877	533	96	248	0	32.00	0.00	32.00
881	533	96	252	0	32.51	0.00	32.51
885	533	96	256	0	33.02	0.00	33.02
889	533	96	260	0	33.54	0.00	33.54
893	533	96	264	0	34.05	0.00	34.05
897	533	96	268	0	34.56	0.00	34.56
901	533	96	272	0	35.07	0.00	35.07
905	533	96	276	0	35.58	0.00	35.58
909	533	96	280	0	36.10	0.00	36.10
913	533	96	284	0	36.61	0.00	36.61
917	533	96	288	0	37.12	0.00	37.12
921	533	96	292	0	37.63	0.00	37.63
925	533	96	296	0	38.14	0.00	38.14

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
929	533	96	300	0	38.66	0.00	38.66
933	533	96	304	0	39.17	0.00	39.17
937	533	96	308	0	39.68	0.00	39.68
941	533	96	312	0	40.19	0.00	40.19
945	533	96	316	0	40.70	0.00	40.70
949	533	96	320	0	41.22	0.00	41.22
953	533	96	324	0	41.73	0.00	41.73
957	533	96	328	0	42.24	0.00	42.24
961	533	96	332	0	42.75	0.00	42.75
965	533	96	336	0	43.26	0.00	43.26
969	533	96	340	0	43.78	0.00	43.78
973	533	96	344	0	44.29	0.00	44.29
977	533	96	348	0	44.80	0.00	44.80
981	533	96	352	0	45.31	0.00	45.31
985	533	96	356	0	45.82	0.00	45.82
989	533	96	360	0	46.34	0.00	46.34
993	533	96	364	0	46.85	0.00	46.85
997	533	96	368	0	47.36	0.00	47.36
1001	533	96	372	0	47.87	0.00	47.87
1005	533	96	376	0	48.38	0.00	48.38
1009	533	96	380	0	48.90	0.00	48.90
1013	533	96	384	0	49.41	0.00	49.41
1017	533	96	388	0	49.92	0.00	49.92
1021	533	96	392	0	50.43	0.00	50.43
1025	533	96	396	0	50.94	0.00	50.94
1029	533	96	400	0	51.46	0.00	51.46
1033	533	96	404	0	51.97	0.00	51.97
1037	533	96	408	0	52.48	0.00	52.48
1041	533	96	412	0	52.99	0.00	52.99
1045	533	96	416	0	53.50	0.00	53.50
1049	533	96	420	0	54.02	0.00	54.02
1053	533	96	424	0	54.53	0.00	54.53
1057	533	96	428	0	55.04	0.00	55.04
1061	533	96	432	0	55.55	0.00	55.55
1065	533	96	436	0	56.06	0.00	56.06
1069	533	96	440	0	56.58	0.00	56.58
1073	533	96	444	0	57.09	0.00	57.09
1077	533	96	448	0	57.60	0.00	57.60
1081	533	96	452	0	58.11	0.00	58.11
1085	533	96	456	0	58.62	0.00	58.62
1089	533	96	460	0	59.14	0.00	59.14



Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
1093	533	96	464	0	59.65	0.00	59.65
1097	533	96	468	0	60.16	0.00	60.16
1101	533	96	472	0	60.67	0.00	60.67
1105	533	96	476	0	61.18	0.00	61.18
1109	533	96	480	0	61.70	0.00	61.70
1113	533	96	484	0	62.21	0.00	62.21
1117	533	96	488	0	62.72	0.00	62.72
1121	533	96	492	0	63.23	0.00	63.23
1125	533	96	496	0	63.74	0.00	63.74
1129	533	96	500	0	64.26	0.00	64.26
1133	533	96	504	0	64.77	0.00	64.77
1137	533	96	508	0	65.28	0.00	65.28
1141	533	96	512	0	65.79	0.00	65.79
1145	533	96	516	0	66.30	0.00	66.30
1149	533	96	520	0	66.82	0.00	66.82
1153	533	96	524	0	67.33	0.00	67.33
1157	533	96	528	0	67.84	0.00	67.84
1161	533	96	532	0	68.35	0.00	68.35
1165	533	96	536	0	68.86	0.00	68.86
1169	533	96	540	0	69.38	0.00	69.38
1173	533	96	544	0	69.89	0.00	69.89
1177	533	96	548	0	70.40	0.00	70.40
1181	533	96	552	0	70.91	0.00	70.91
1185	533	96	556	0	71.42	0.00	71.42
1189	533	96	560	0	71.94	0.00	71.94
1193	533	96	564	0	72.45	0.00	72.45
1197	533	96	568	0	72.96	0.00	72.96
1201	533	96	572	0	73.47	0.00	73.47
1205	533	96	576	0	73.98	0.00	73.98
1209	533	96	580	0	74.50	0.00	74.50
1213	533	96	584	0	75.01	0.00	75.01
1217	533	96	588	0	75.52	0.00	75.52
1221	533	96	592	0	76.03	0.00	76.03
1225	533	96	596	0	76.54	0.00	76.54
1229	533	96	600	0	77.06	0.00	77.06
1233	533	96	604	0	77.57	0.00	77.57
1237	533	96	608	0	78.08	0.00	78.08
1241	533	96	612	0	78.59	0.00	78.59
1245	533	96	616	0	79.10	0.00	79.10
1249	533	96	620	0	79.62	0.00	79.62
1253	533	96	624	0	80.13	0.00	80.13

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
1257	533	96	628	0	80.64	0.00	80.64
1261	533	96	632	0	81.15	0.00	81.15
1265	533	96	636	0	81.66	0.00	81.66
1269	533	96	640	0	82.18	0.00	82.18
1273	533	96	644	0	82.69	0.00	82.69
1277	533	96	648	0	83.20	0.00	83.20
1281	533	96	652	0	83.71	0.00	83.71
1285	533	96	656	0	84.22	0.00	84.22
1289	533	96	660	0	84.74	0.00	84.74
1293	533	96	664	0	85.25	0.00	85.25
1297	533	96	668	0	85.76	0.00	85.76
1301	533	96	672	0	86.27	0.00	86.27
1305	533	96	676	0	86.78	0.00	86.78
1309	533	96	680	0	87.30	0.00	87.30
1313	533	96	684	0	87.81	0.00	87.81
1317	533	96	688	0	88.32	0.00	88.32
1321	533	96	692	0	88.83	0.00	88.83
1325	533	96	696	0	89.34	0.00	89.34
1329	533	96	700	0	89.86	0.00	89.86
1333	533	96	704	0	90.37	0.00	90.37
1337	533	96	708	0	90.88	0.00	90.88
1341	533	96	712	0	91.39	0.00	91.39
1345	533	96	716	0	91.90	0.00	91.90
1349	533	96	720	0	92.42	0.00	92.42
1353	533	96	724	0	92.93	0.00	92.93
1357	533	96	728	0	93.44	0.00	93.44
1361	533	96	732	0	93.95	0.00	93.95
1365	533	96	736	0	94.46	0.00	94.46
1369	533	96	740	0	94.98	0.00	94.98
1373	533	96	744	0	95.49	0.00	95.49
1377	533	96	748	0	96.00	0.00	96.00
1381	533	96	752	0	96.51	0.00	96.51
1385	533	96	756	0	97.02	0.00	97.02
1389	533	96	760	0	97.54	0.00	97.54
1393	533	96	764	0	98.05	0.00	98.05
1397	533	96	768	0	98.56	0.00	98.56
1401	533	96	772	0	99.07	0.00	99.07
1405	533	96	776	0	99.58	0.00	99.58
1409	533	96	780	0	100.10	0.00	100.10
1413	533	96	784	0	100.61	0.00	100.61
1417	533	96	788	0	101.12	0.00	101.12

Monthly table

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
1421	533	96	792	0	101.63	0.00	101.63
1425	533	96	796	0	102.14	0.00	102.14
1429	533	96	800	0	102.66	0.00	102.66
1433	533	96	804	0	103.17	0.00	103.17
1437	533	96	808	0	103.68	0.00	103.68
1441	533	96	812	0	104.19	0.00	104.19
1445	533	96	816	0	104.70	0.00	104.70
1449	533	96	820	0	105.22	0.00	105.22
1453	533	96	824	0	105.73	0.00	105.73
1457	533	96	828	0	106.24	0.00	106.24
1461	533	96	832	0	106.75	0.00	106.75
1465	533	96	836	0	107.26	0.00	107.26
1469	533	96	840	0	107.78	0.00	107.78
1473	533	96	844	0	108.29	0.00	108.29
1477	533	96	848	0	108.80	0.00	108.80
1481	533	96	852	0	109.31	0.00	109.31
1485	533	96	856	0	109.82	0.00	109.82
1489	533	96	860	0	110.34	0.00	110.34
1493	533	96	864	0	110.85	0.00	110.85
1497	533	96	868	0	111.36	0.00	111.36
1501	533	96	872	0	111.87	0.00	111.87
1505	533	96	876	0	112.38	0.00	112.38
1509	533	96	880	0	112.90	0.00	112.90
1513	533	96	884	0	113.41	0.00	113.41
1517	533	96	888	0	113.92	0.00	113.92
1521	533	96	892	0	114.43	0.00	114.43
1525	533	96	896	0	114.94	0.00	114.94
1529	533	96	900	0	115.46	0.00	115.46
1533	533	96	904	0	115.97	0.00	115.97
1537	533	96	908	0	116.48	0.00	116.48
1541	533	96	912	0	116.99	0.00	116.99
1545	533	96	916	0	117.50	0.00	117.50
1549	533	96	920	0	118.02	0.00	118.02
1553	533	96	924	0	118.53	0.00	118.53
1557	533	96	928	0	119.04	0.00	119.04
1561	533	96	932	0	119.55	0.00	119.55
1565	533	96	936	0	120.06	0.00	120.06
1569	533	96	940	0	120.58	0.00	120.58
1573	533	96	944	0	121.09	0.00	121.09
1577	533	96	948	0	121.60	0.00	121.60
1581	533	96	952	0	122.11	0.00	122.11

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
1585	533	96	956	0	122.62	0.00	122.62
1589	533	96	960	0	123.14	0.00	123.14
1593	533	96	964	0	123.65	0.00	123.65
1597	533	96	968	0	124.16	0.00	124.16
1601	533	96	972	0	124.67	0.00	124.67
1605	533	96	976	0	125.18	0.00	125.18
1609	533	96	980	0	125.70	0.00	125.70
1613	533	96	984	0	126.21	0.00	126.21
1617	533	96	988	0	126.72	0.00	126.72
1621	533	96	992	0	127.23	0.00	127.23
1625	533	96	996	0	127.74	0.00	127.74
1629	533	96	1000	0	128.26	0.00	128.26
1633	533	96	1004	0	128.77	0.00	128.77
1637	533	96	1008	0	129.28	0.00	129.28
1641	533	96	1012	0	129.79	0.00	129.79
1645	533	96	1016	0	130.30	0.00	130.30
1649	533	96	1020	0	130.82	0.00	130.82
1653	533	96	1024	0	131.33	0.00	131.33
1657	533	96	1028	0	131.84	0.00	131.84
1661	533	96	1032	0	132.35	0.00	132.35
1665	533	96	1036	0	132.86	0.00	132.86
1669	533	96	1040	0	133.38	0.00	133.38
1673	533	96	1044	0	133.89	0.00	133.89
1677	533	96	1048	0	134.40	0.00	134.40
1681	533	96	1052	0	134.91	0.00	134.91
1685	533	96	1056	0	135.42	0.00	135.42
1689	533	96	1060	0	135.94	0.00	135.94
1693	533	96	1064	0	136.45	0.00	136.45
1697	533	96	1068	0	136.96	0.00	136.96
1701	533	96	1072	0	137.47	0.00	137.47
1705	533	96	1076	0	137.98	0.00	137.98
1709	533	96	1080	0	138.50	0.00	138.50
1713	533	96	1084	0	139.01	0.00	139.01
1717	533	96	1088	0	139.52	0.00	139.52
1721	533	96	1092	0	140.03	0.00	140.03
1725	533	96	1096	0	140.54	0.00	140.54
1729	533	96	1100	0	141.06	0.00	141.06
1733	533	96	1104	0	141.57	0.00	141.57
1737	533	96	1108	0	142.08	0.00	142.08
1741	533	96	1112	0	142.59	0.00	142.59
1745	533	96	1116	0	143.10	0.00	143.10

Monthly table

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Table letter



Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1749	533	96	1120	0	143.62	0.00	143.62
1753	533	96	1124	0	144.13	0.00	144.13
1757	533	96	1128	0	144.64	0.00	144.64
1761	533	96	1132	0	145.15	0.00	145.15
1765	533	96	1136	0	145.66	0.00	145.66
1769	533	96	1140	0	146.18	0.00	146.18
1773	533	96	1144	0	146.69	0.00	146.69
1777	533	96	1148	0	147.20	0.00	147.20
1781	533	96	1152	0	147.71	0.00	147.71
1785	533	96	1156	0	148.22	0.00	148.22
1789	533	96	1160	0	148.74	0.00	148.74
1793	533	96	1164	0	149.25	0.00	149.25
1797	533	96	1168	0	149.76	0.00	149.76
1801	533	96	1172	0	150.27	0.00	150.27
1805	533	96	1176	0	150.78	0.00	150.78
1809	533	96	1180	0	151.30	0.00	151.30
1813	533	96	1184	0	151.81	0.00	151.81
1817	533	96	1188	0	152.32	0.00	152.32
1821	533	96	1192	0	152.83	0.00	152.83
1825	533	96	1196	0	153.34	0.00	153.34
1829	533	96	1200	0	153.86	0.00	153.86
1833	533	96	1204	0	154.37	0.00	154.37
1837	533	96	1208	0	154.88	0.00	154.88
1841	533	96	1212	0	155.39	0.00	155.39
1845	533	96	1216	0	155.90	0.00	155.90
1849	533	96	1220	0	156.42	0.00	156.42
1853	533	96	1224	0	156.93	0.00	156.93
1857	533	96	1228	0	157.44	0.00	157.44
1861	533	96	1232	0	157.95	0.00	157.95
1865	533	96	1236	0	158.46	0.00	158.46
1869	533	96	1240	0	158.98	0.00	158.98
1873	533	96	1244	0	159.49	0.00	159.49
1877	533	96	1248	0	160.00	0.00	160.00
1881	533	96	1252	0	160.51	0.00	160.51
1885	533	96	1256	0	161.02	0.00	161.02
1889	533	96	1260	0	161.54	0.00	161.54
1893	533	96	1264	0	162.05	0.00	162.05
1897	533	96	1268	0	162.56	0.00	162.56
1901	533	96	1272	0	163.07	0.00	163.07
1905	533	96	1276	0	163.58	0.00	163.58
1909	533	96	1280	0	164.10	0.00	164.10

Monthly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Table letter



Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1913	533	96	1284	0	164.61	0.00	164.61
1917	533	96	1288	0	165.12	0.00	165.12
1921	533	96	1292	0	165.63	0.00	165.63
1925	533	96	1296	0	166.14	0.00	166.14
1929	533	96	1300	0	166.66	0.00	166.66
1933	533	96	1304	0	167.17	0.00	167.17
1937	533	96	1308	0	167.68	0.00	167.68
1941	533	96	1312	0	168.19	0.00	168.19
1945	533	96	1316	0	168.70	0.00	168.70
1949	533	96	1320	0	169.22	0.00	169.22
1953	533	96	1324	0	169.73	0.00	169.73
1957	533	96	1328	0	170.24	0.00	170.24
1961	533	96	1332	0	170.75	0.00	170.75
1965	533	96	1336	0	171.26	0.00	171.26
1969	533	96	1340	0	171.78	0.00	171.78
1973	533	96	1344	0	172.29	0.00	172.29
1977	533	96	1348	0	172.80	0.00	172.80
1981	533	96	1352	0	173.31	0.00	173.31
1985	533	96	1356	0	173.82	0.00	173.82
1989	533	96	1360	0	174.34	0.00	174.34
1993	533	96	1364	0	174.85	0.00	174.85
1997	533	96	1368	0	175.36	0.00	175.36
2001	533	96	1372	0	175.87	0.00	175.87
2005	533	96	1376	0	176.38	0.00	176.38
2009	533	96	1380	0	176.90	0.00	176.90
2013	533	96	1384	0	177.41	0.00	177.41
2017	533	96	1388	0	177.92	0.00	177.92
2021	533	96	1392	0	178.43	0.00	178.43
2025	533	96	1396	0	178.94	0.00	178.94
2029	533	96	1400	0	179.46	0.00	179.46
2033	533	96	1404	0	179.97	0.00	179.97
2037	533	96	1408	0	180.48	0.00	180.48
2041	533	96	1412	0	180.99	0.00	180.99
2045	533	96	1416	0	181.50	0.00	181.50
2049	533	96	1420	0	182.02	0.00	182.02
2053	533	96	1424	0	182.53	0.00	182.53
2057	533	96	1428	0	183.04	0.00	183.04
2061	533	96	1432	0	183.55	0.00	183.55
2065	533	96	1436	0	184.06	0.00	184.06
2069	533	96	1440	0	184.58	0.00	184.58
2073	533	96	1444	0	185.09	0.00	185.09

Monthly table

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Table letter



Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2077	533	96	1448	0	185.60	0.00	185.60
2081	533	96	1452	0	186.11	0.00	186.11
2085	533	96	1456	0	186.62	0.00	186.62
2089	533	96	1460	0	187.14	0.00	187.14
2093	533	96	1464	0	187.65	0.00	187.65
2097	533	96	1468	0	188.16	0.00	188.16
2101	533	96	1472	0	188.67	0.00	188.67
2105	533	96	1476	0	189.18	0.00	189.18
2109	533	96	1480	0	189.70	0.00	189.70
2113	533	96	1484	0	190.21	0.00	190.21
2117	533	96	1488	0	190.72	0.00	190.72
2121	533	96	1492	0	191.23	0.00	191.23
2125	533	96	1496	0	191.74	0.00	191.74
2129	533	96	1500	0	192.26	0.00	192.26
2133	533	96	1504	0	192.77	0.00	192.77
2137	533	96	1508	0	193.28	0.00	193.28
2141	533	96	1512	0	193.79	0.00	193.79
2145	533	96	1516	0	194.30	0.00	194.30
2149	533	96	1520	0	194.82	0.00	194.82
2153	533	96	1524	0	195.33	0.00	195.33
2157	533	96	1528	0	195.84	0.00	195.84
2161	533	96	1532	0	196.35	0.00	196.35
2165	533	96	1536	0	196.86	0.00	196.86
2169	533	96	1540	0	197.38	0.00	197.38
2173	533	96	1544	0	197.89	0.00	197.89
2177	533	96	1548	0	198.40	0.00	198.40
2181	533	96	1552	0	198.91	0.00	198.91
2185	533	96	1556	0	199.42	0.00	199.42
2189	533	96	1560	0	199.94	0.00	199.94
2193	533	96	1564	0	200.45	0.00	200.45
2197	533	96	1568	0	200.96	0.00	200.96
2201	533	96	1572	0	201.47	0.00	201.47
2205	533	96	1576	0	201.98	0.00	201.98
2209	533	96	1580	0	202.50	0.00	202.50
2213	533	96	1584	0	203.01	0.00	203.01
2217	533	96	1588	0	203.52	0.00	203.52
2221	533	96	1592	0	204.03	0.00	204.03
2225	533	96	1596	0	204.54	0.00	204.54
2229	533	96	1600	0	205.06	0.00	205.06
2233	533	96	1604	0	205.57	0.00	205.57
2237	533	96	1608	0	206.08	0.00	206.08

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
2241	533	96	1612	0	206.59	0.00	206.59
2245	533	96	1616	0	207.10	0.00	207.10
2249	533	96	1620	0	207.62	0.00	207.62
2253	533	96	1624	0	208.13	0.00	208.13
2257	533	96	1628	0	208.64	0.00	208.64
2261	533	96	1632	0	209.15	0.00	209.15
2265	533	96	1636	0	209.66	0.00	209.66
2269	533	96	1640	0	210.18	0.00	210.18
2273	533	96	1644	0	210.69	0.00	210.69
2277	533	96	1648	0	211.20	0.00	211.20
2281	533	96	1652	0	211.71	0.00	211.71
2285	533	96	1656	0	212.22	0.00	212.22
2289	533	96	1660	0	212.74	0.00	212.74
2293	533	96	1664	0	213.25	0.00	213.25
2297	533	96	1668	0	213.76	0.00	213.76
2301	533	96	1672	0	214.27	0.00	214.27
2305	533	96	1676	0	214.78	0.00	214.78
2309	533	96	1680	0	215.30	0.00	215.30
2313	533	96	1684	0	215.81	0.00	215.81
2317	533	96	1688	0	216.32	0.00	216.32
2321	533	96	1692	0	216.83	0.00	216.83
2325	533	96	1696	0	217.34	0.00	217.34
2329	533	96	1700	0	217.86	0.00	217.86
2333	533	96	1704	0	218.37	0.00	218.37
2337	533	96	1708	0	218.88	0.00	218.88
2341	533	96	1712	0	219.39	0.00	219.39
2345	533	96	1716	0	219.90	0.00	219.90
2349	533	96	1720	0	220.42	0.00	220.42
2353	533	96	1724	0	220.93	0.00	220.93
2357	533	96	1728	0	221.44	0.00	221.44
2361	533	96	1732	0	221.95	0.00	221.95
2365	533	96	1736	0	222.46	0.00	222.46
2369	533	96	1740	0	222.98	0.00	222.98
2373	533	96	1744	0	223.49	0.00	223.49
2377	533	96	1748	0	224.00	0.00	224.00
2381	533	96	1752	0	224.51	0.00	224.51
2385	533	96	1756	0	225.02	0.00	225.02
2389	533	96	1760	0	225.54	0.00	225.54
2393	533	96	1764	0	226.05	0.00	226.05
2397	533	96	1768	0	226.56	0.00	226.56
2401	533	96	1772	0	227.07	0.00	227.07



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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
2405	533	96	1776	0	227.58	0.00	227.58
2409	533	96	1780	0	228.10	0.00	228.10
2413	533	96	1784	0	228.61	0.00	228.61
2417	533	96	1788	0	229.12	0.00	229.12
2421	533	96	1792	0	229.63	0.00	229.63
2425	533	96	1796	0	230.14	0.00	230.14
2429	533	96	1800	0	230.66	0.00	230.66
2433	533	96	1804	0	231.17	0.00	231.17
2437	533	96	1808	0	231.68	0.00	231.68
2441	533	96	1812	0	232.19	0.00	232.19
2445	533	96	1816	0	232.70	0.00	232.70
2449	533	96	1820	0	233.22	0.00	233.22
2453	533	96	1824	0	233.73	0.00	233.73
2457	533	96	1828	0	234.24	0.00	234.24
2461	533	96	1832	0	234.75	0.00	234.75
2465	533	96	1836	0	235.26	0.00	235.26
2469	533	96	1840	0	235.78	0.00	235.78
2473	533	96	1844	0	236.29	0.00	236.29
2477	533	96	1848	0	236.80	0.00	236.80
2481	533	96	1852	0	237.31	0.00	237.31
2485	533	96	1856	0	237.82	0.00	237.82
2489	533	96	1860	0	238.34	0.00	238.34
2493	533	96	1864	0	238.85	0.00	238.85
2497	533	96	1868	0	239.36	0.00	239.36
2501	533	96	1872	0	239.87	0.00	239.87
2505	533	96	1876	0	240.38	0.00	240.38
2509	533	96	1880	0	240.90	0.00	240.90
2513	533	96	1884	0	241.41	0.00	241.41
2517	533	96	1888	0	241.92	0.00	241.92
2521	533	96	1892	0	242.43	0.00	242.43
2525	533	96	1896	0	242.94	0.00	242.94
2529	533	96	1900	0	243.46	0.00	243.46
2533	533	96	1904	0	243.97	0.00	243.97
2537	533	96	1908	0	244.48	0.00	244.48
2541	533	96	1912	0	244.99	0.00	244.99
2545	533	96	1916	0	245.50	0.00	245.50
2549	533	96	1920	0	246.02	0.00	246.02
2553	533	96	1924	0	246.53	0.00	246.53
2557	533	96	1928	0	247.04	0.00	247.04
2561	533	96	1932	0	247.55	0.00	247.55
2565	533	96	1936	0	248.06	0.00	248.06

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
2569	533	96	1940	0	248.58	0.00	248.58
2573	533	96	1944	0	249.09	0.00	249.09
2577	533	96	1948	0	249.60	0.00	249.60
2581	533	96	1952	0	250.11	0.00	250.11
2585	533	96	1956	0	250.62	0.00	250.62
2589	533	96	1960	0	251.14	0.00	251.14
2593	533	96	1964	0	251.65	0.00	251.65
2597	533	96	1968	0	252.16	0.00	252.16
2601	533	96	1972	0	252.67	0.00	252.67
2605	533	96	1976	0	253.18	0.00	253.18
2609	533	96	1980	0	253.70	0.00	253.70
2613	533	96	1984	0	254.21	0.00	254.21
2617	533	96	1988	0	254.72	0.00	254.72
2621	533	96	1992	0	255.23	0.00	255.23
2625	533	96	1996	0	255.74	0.00	255.74
2629	533	96	2000	0	256.26	0.00	256.26
2633	533	96	2004	0	256.77	0.00	256.77
2637	533	96	2008	0	257.28	0.00	257.28
2641	533	96	2012	0	257.79	0.00	257.79
2645	533	96	2016	0	258.30	0.00	258.30
2649	533	96	2020	0	258.82	0.00	258.82
2653	533	96	2024	0	259.33	0.00	259.33
2657	533	96	2028	0	259.84	0.00	259.84
2661	533	96	2032	0	260.35	0.00	260.35
2665	533	96	2036	0	260.86	0.00	260.86
2669	533	96	2040	0	261.38	0.00	261.38
2673	533	96	2044	0	261.89	0.00	261.89
2677	533	96	2048	0	262.40	0.00	262.40
2681	533	96	2052	0	262.91	0.00	262.91
2685	533	96	2056	0	263.42	0.00	263.42
2689	533	96	2060	0	263.94	0.00	263.94
2693	533	96	2064	0	264.45	0.00	264.45
2697	533	96	2068	0	264.96	0.00	264.96
2701	533	96	2072	0	265.47	0.00	265.47
2705	533	96	2076	0	265.98	0.00	265.98
2709	533	96	2080	0	266.50	0.00	266.50
2713	533	96	2084	0	267.01	0.00	267.01
2717	533	96	2088	0	267.52	0.00	267.52
2721	533	96	2092	0	268.03	0.00	268.03
2725	533	96	2096	0	268.54	0.00	268.54
2729	533	96	2100	0	269.06	0.00	269.06

Monthly table

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2733	533	96	2104	0	269.57	0.00	269.57
2737	533	96	2108	0	270.08	0.00	270.08
2741	533	96	2112	0	270.59	0.00	270.59
2745	533	96	2116	0	271.10	0.00	271.10
2749	533	96	2120	0	271.62	0.00	271.62
2753	533	96	2124	0	272.13	0.00	272.13
2757	533	96	2128	0	272.64	0.00	272.64
2761	533	96	2132	0	273.15	0.00	273.15
2765	533	96	2136	0	273.66	0.00	273.66
2769	533	96	2140	0	274.18	0.00	274.18
2773	533	96	2144	0	274.69	0.00	274.69
2777	533	96	2148	0	275.20	0.00	275.20
2781	533	96	2152	0	275.71	0.00	275.71
2785	533	96	2156	0	276.22	0.00	276.22
2789	533	96	2160	0	276.74	0.00	276.74
2793	533	96	2164	0	277.25	0.00	277.25
2797	533	96	2168	0	277.76	0.00	277.76
2801	533	96	2172	0	278.27	0.00	278.27
2805	533	96	2176	0	278.78	0.00	278.78
2809	533	96	2180	0	279.30	0.00	279.30
2813	533	96	2184	0	279.81	0.00	279.81
2817	533	96	2188	0	280.32	0.00	280.32
2821	533	96	2192	0	280.83	0.00	280.83
2825	533	96	2196	0	281.34	0.00	281.34
2829	533	96	2200	0	281.86	0.00	281.86
2833	533	96	2204	0	282.37	0.00	282.37
2837	533	96	2208	0	282.88	0.00	282.88
2841	533	96	2212	0	283.39	0.00	283.39
2845	533	96	2216	0	283.90	0.00	283.90
2849	533	96	2220	0	284.42	0.00	284.42
2853	533	96	2224	0	284.93	0.00	284.93
2857	533	96	2228	0	285.44	0.00	285.44
2861	533	96	2232	0	285.95	0.00	285.95
2865	533	96	2236	0	286.46	0.00	286.46
2869	533	96	2240	0	286.98	0.00	286.98
2873	533	96	2244	0	287.49	0.00	287.49
2877	533	96	2248	0	288.00	0.00	288.00
2881	533	96	2252	0	288.51	0.00	288.51
2885	533	96	2256	0	289.02	0.00	289.02
2889	533	96	2260	0	289.54	0.00	289.54
2893	533	96	2264	0	290.05	0.00	290.05

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
2897	533	96	2268	0	290.56	0.00	290.56
2901	533	96	2272	0	291.07	0.00	291.07
2905	533	96	2276	0	291.58	0.00	291.58
2909	533	96	2280	0	292.10	0.00	292.10
2913	533	96	2284	0	292.61	0.00	292.61
2917	533	96	2288	0	293.12	0.00	293.12
2921	533	96	2292	0	293.63	0.00	293.63
2925	533	96	2296	0	294.14	0.00	294.14
2929	533	96	2300	0	294.66	0.00	294.66
2933	533	96	2304	0	295.17	0.00	295.17
2937	533	96	2308	0	295.68	0.00	295.68
2941	533	96	2312	0	296.19	0.00	296.19
2945	533	96	2316	0	296.70	0.00	296.70
2949	533	96	2320	0	297.22	0.00	297.22
2953	533	96	2324	0	297.73	0.00	297.73
2957	533	96	2328	0	298.24	0.00	298.24
2961	533	96	2332	0	298.75	0.00	298.75
2965	533	96	2336	0	299.26	0.00	299.26
2969	533	96	2340	0	299.78	0.00	299.78
2973	533	96	2344	0	300.29	0.00	300.29
2977	533	96	2348	0	300.80	0.00	300.80
2981	533	96	2352	0	301.31	0.00	301.31
2985	533	96	2356	0	301.82	0.00	301.82
2989	533	96	2360	0	302.34	0.00	302.34
2993	533	96	2364	0	302.85	0.00	302.85
2997	533	96	2368	0	303.36	0.00	303.36
3001	533	96	2372	0	303.87	0.00	303.87
3005	533	96	2376	0	304.38	0.00	304.38
3009	533	96	2380	0	304.90	0.00	304.90
3013	533	96	2384	0	305.41	0.00	305.41
3017	533	96	2388	0	305.92	0.00	305.92
3021	533	96	2392	0	306.43	0.00	306.43
3025	533	96	2396	0	306.94	0.00	306.94
3029	533	96	2400	0	307.46	0.00	307.46
3033	533	96	2404	0	307.97	0.00	307.97
3037	533	96	2408	0	308.48	0.00	308.48
3041	533	96	2412	0	308.99	0.00	308.99
3045	533	96	2416	0	309.50	0.00	309.50
3049	533	96	2420	0	310.02	0.00	310.02
3053	533	96	2424	0	310.53	0.00	310.53
3057	533	96	2428	0	311.04	0.00	311.04

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
3061	533	96	2432	0	311.55	0.00	311.55
3065	533	96	2436	0	312.06	0.00	312.06
3069	533	96	2440	0	312.58	0.00	312.58
3073	533	96	2444	0	313.09	0.00	313.09
3077	533	96	2448	0	313.60	0.00	313.60
3081	533	96	2452	0	314.11	0.00	314.11
3085	533	96	2456	0	314.62	0.00	314.62
3089	533	96	2460	0	315.14	0.00	315.14
3093	533	96	2464	0	315.65	0.00	315.65
3097	533	96	2468	0	316.16	0.00	316.16
3101	533	96	2472	0	316.67	0.00	316.67
3105	533	96	2476	0	317.18	0.00	317.18
3109	533	96	2480	0	317.70	0.00	317.70
3113	533	96	2484	0	318.21	0.00	318.21
3117	533	96	2488	0	318.72	0.00	318.72
3121	533	96	2492	0	319.23	0.00	319.23
3125	533	96	2496	0	319.74	0.00	319.74
3129	533	96	2500	0	320.26	0.00	320.26
3133	533	96	2504	0	320.77	0.00	320.77
3137	533	96	2508	0	321.28	0.00	321.28
3141	533	96	2512	0	321.79	0.00	321.79
3145	533	96	2516	0	322.30	0.00	322.30
3149	533	96	2520	0	322.82	0.00	322.82
3153	533	96	2524	0	323.33	0.00	323.33
3157	533	96	2528	0	323.84	0.00	323.84
3161	533	96	2532	0	324.35	0.00	324.35
3165	533	96	2536	0	324.86	0.00	324.86
3169	533	96	2540	0	325.38	0.00	325.38
3173	533	96	2544	0	325.89	0.00	325.89
3177	533	96	2548	0	326.40	0.00	326.40
3181	533	96	2552	0	326.91	0.00	326.91
3185	533	96	2556	0	327.42	0.00	327.42
3189	533	96	2560	0	327.94	0.00	327.94
3193	533	96	2564	0	328.45	0.00	328.45
3197	533	96	2568	0	328.96	0.00	328.96
3201	533	96	2572	0	329.47	0.00	329.47
3205	533	96	2576	0	329.98	0.00	329.98
3209	533	96	2580	0	330.50	0.00	330.50
3213	533	96	2584	0	331.01	0.00	331.01
3217	533	96	2588	0	331.52	0.00	331.52
3221	533	96	2592	0	332.03	0.00	332.03

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
3225	533	96	2596	0	332.54	0.00	332.54
3229	533	96	2600	0	333.06	0.00	333.06
3233	533	96	2604	0	333.57	0.00	333.57
3237	533	96	2608	0	334.08	0.00	334.08
3241	533	96	2612	0	334.59	0.00	334.59
3245	533	96	2616	0	335.10	0.00	335.10
3249	533	96	2620	0	335.62	0.00	335.62
3253	533	96	2624	0	336.13	0.00	336.13
3257	533	96	2628	0	336.64	0.00	336.64
3261	533	96	2632	0	337.15	0.00	337.15
3265	533	96	2636	0	337.66	0.00	337.66
3269	533	96	2640	0	338.18	0.00	338.18
3273	533	96	2644	0	338.69	0.00	338.69
3277	533	96	2648	0	339.20	0.00	339.20
3281	533	96	2652	0	339.71	0.00	339.71
3285	533	96	2656	0	340.22	0.00	340.22
3289	533	96	2660	0	340.74	0.00	340.74
3293	533	96	2664	0	341.25	0.00	341.25
3297	533	96	2668	0	341.76	0.00	341.76
3301	533	96	2672	0	342.27	0.00	342.27
3305	533	96	2676	0	342.78	0.00	342.78
3309	533	96	2680	0	343.30	0.00	343.30
3313	533	96	2684	0	343.81	0.00	343.81
3317	533	96	2688	0	344.32	0.00	344.32
3321	533	96	2692	0	344.83	0.00	344.83
3325	533	96	2696	0	345.34	0.00	345.34
3329	533	96	2700	0	345.86	0.00	345.86
3333	533	96	2704	0	346.37	0.00	346.37
3337	533	96	2708	0	346.88	0.00	346.88
3341	533	96	2712	0	347.39	0.00	347.39
3345	533	96	2716	0	347.90	0.00	347.90
3349	533	96	2720	0	348.42	0.00	348.42
3353	533	96	2724	0	348.93	0.00	348.93
3357	533	96	2728	0	349.25	0.00	349.25
3358	533	96	2729	0	349.31	0.00	349.31
3338	533	96	2709	0	347.01	0.00	347.01
3342	533	96	2713	0	347.52	0.00	347.52
3346	533	96	2717	0	348.03	0.00	348.03
3350	533	96	2721	0	348.54	0.00	348.54
3354	533	96	2725	0	349.06	0.00	349.06
3358	533	96	2729	0	349.57	0.00	349.57

Monthly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Table letter



Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
3362	533	96	2733	0	350.08	0.00	350.08
3366	533	96	2737	0	350.59	0.00	350.59
3370	533	96	2741	0	351.10	0.00	351.10
3374	533	96	2745	0	351.62	0.00	351.62
3378	533	96	2749	0	352.13	0.00	352.13
3382	533	96	2753	0	352.64	0.00	352.64
3386	533	96	2757	0	353.15	0.00	353.15
3390	533	96	2761	0	353.66	0.00	353.66
3394	533	96	2765	0	354.18	0.00	354.18
3398	533	96	2769	0	354.69	0.00	354.69
3402	533	96	2773	0	355.20	0.00	355.20
3406	533	96	2777	0	355.71	0.00	355.71
3410	533	96	2781	0	356.22	0.00	356.22
3414	533	96	2785	0	356.74	0.00	356.74
3418	533	96	2789	0	357.25	0.00	357.25
3422	533	96	2793	0	357.76	0.00	357.76
3426	533	96	2797	0	358.27	0.00	358.27
3430	533	96	2801	0	358.78	0.00	358.78
3434	533	96	2805	0	359.30	0.00	359.30
3438	533	96	2809	0	359.81	0.00	359.81
3442	533	96	2813	0	360.32	0.00	360.32
3446	533	96	2817	0	360.83	0.00	360.83
3450	533	96	2821	0	361.34	0.00	361.34
3454	533	96	2825	0	361.86	0.00	361.86
3458	533	96	2829	0	362.37	0.00	362.37
3462	533	96	2833	0	362.88	0.00	362.88
3466	533	96	2837	0	363.39	0.00	363.39
3470	533	96	2841	0	363.90	0.00	363.90
3474	533	96	2845	0	364.42	0.00	364.42
3478	533	96	2849	0	364.93	0.00	364.93
3482	533	96	2853	0	365.44	0.00	365.44
3486	533	96	2857	0	365.95	0.00	365.95
3490	533	96	2861	0	366.46	0.00	366.46
3494	533	96	2865	0	366.98	0.00	366.98
3498	533	96	2869	0	367.49	0.00	367.49
3502	533	96	2873	0	368.00	0.00	368.00
3506	533	96	2877	0	368.51	0.00	368.51
3510	533	96	2881	0	369.02	0.00	369.02
3514	533	96	2885	0	369.54	0.00	369.54
3518	533	96	2889	0	370.05	0.00	370.05
3522	533	96	2893	0	370.56	0.00	370.56

Monthly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
3526	533	96	2897	0	371.07	0.00	371.07
3530	533	96	2901	0	371.58	0.00	371.58
3534	533	96	2905	0	372.10	0.00	372.10
3538	533	96	2909	0	372.61	0.00	372.61
3542	533	96	2913	0	373.12	0.00	373.12
3546	533	96	2917	0	373.63	0.00	373.63
3550	533	96	2921	0	374.14	0.00	374.14
3554	533	96	2925	0	374.66	0.00	374.66
3558	533	96	2929	0	375.17	0.00	375.17
3562	533	96	2933	0	375.68	0.00	375.68
3566	533	96	2937	0	376.00	0.00	376.00
3570	533	96	2941	0	376.51	0.00	376.51
3574	533	96	2945	0	377.02	0.00	377.02
3578	533	96	2949	0	377.54	0.00	377.54
3582	533	96	2953	0	378.05	0.00	378.05
3586	533	96	2957	0	378.56	0.00	378.56
3590	533	96	2961	0	379.07	0.00	379.07
3594	533	96	2965	0	379.58	0.00	379.58
3598	533	96	2969	0	380.10	0.00	380.10
3602	533	96	2973	0	380.61	0.00	380.61
3606	533	96	2977	0	381.12	0.00	381.12
3610	533	96	2981	0	381.63	0.00	381.63
3614	533	96	2985	0	382.14	0.00	382.14
3618	533	96	2989	0	382.66	0.00	382.66
3622	533	96	2993	0	383.17	0.00	383.17
3626	533	96	2997	0	383.68	0.00	383.68
3630	533	96	3001	0	384.19	0.00	384.19
3634	533	96	3005	0	384.70	0.00	384.70
3638	533	96	3009	0	385.22	0.00	385.22
3642	533	96	3013	0	385.73	0.00	385.73
3646	533	96	3017	0	386.24	0.00	386.24
3650	533	96	3021	0	386.75	0.00	386.75
3654	533	96	3025	0	387.26	0.00	387.26
3658	533	96	3029	0	387.78	0.00	387.78
3662	533	96	3033	0	388.29	0.00	388.29
3666	533	96	3037	0	388.80	0.00	388.80
3670	533	96	3041	0	389.31	0.00	389.31
3674	533	96	3045	0	389.82	0.00	389.82
3678	533	96	3049	0	390.34	0.00	390.34
3682	533	96	3053	0	390.85	0.00	390.85
3686	533	96	3057	0	391.36	0.00	391.36



Monthly table

▼ for information only - do not enter on Deductions Working Sheet, form T11

Table letter **C**

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	<b>1a</b>	<b>1b</b>	<b>1c</b>	<b>1d</b>	<b>1e</b>	<b>1f</b>	▼
£	£	£	£	£	£ p	£ p	£ p
3690	533	96	3061	0	391.87	0.00	391.87
3694	533	96	3065	0	392.38	0.00	392.38
3698	533	96	3069	0	392.90	0.00	392.90
3702	533	96	3073	0	393.41	0.00	393.41
3706	533	96	3077	0	393.92	0.00	393.92
3710	533	96	3081	0	394.43	0.00	394.43
3714	533	96	3085	0	394.94	0.00	394.94
3718	533	96	3089	0	395.46	0.00	395.46
3722	533	96	3093	0	395.97	0.00	395.97
3726	533	96	3097	0	396.48	0.00	396.48
3730	533	96	3101	0	396.99	0.00	396.99
3734	533	96	3105	0	397.50	0.00	397.50
3738	533	96	3109	0	398.02	0.00	398.02
3742	533	96	3113	0	398.53	0.00	398.53
3744	533	96	3115	0	398.72	0.00	398.72

If the employee's gross monthly pay is over £3,744, go to page 47

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

Where the employee's total earnings exceed the UEL, the following calculation should be completed with the relevant figures.

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

To work out the total of 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 £5,467.85)

**1** subtract the UEL figure from the total gross pay

$£5,444.85 - £3,744.00 = 700.85$

**2** round the answer down to the nearest whole £

Rounded down to £1700

**3** look this figure up in the "additional gross pay table" on page 48

Look up £1700

**4** if the figure is not shown in the table, build up to it by adding together as few entries as possible

Earnings above the UEL (1d)	Total employer's NICs payable (1e)
£1000	£128.00
£700	£89.60
<b>Totals</b>	<b>£217.60</b>

£1000 £128.00

£700 £89.60

### Totals

**£1,700**

**£217.60**

**5** add the totals of employer's NICs worked out on the earnings above the UEL to the totals of employer's NICs due for earnings at the UEL (column 1e of the main table)

Total payable by employer

£217.60 (employer NICs above UEL)

+£398.72 (employer NICs at UEL)

**Totals**

**£616.32**

**6** record the figures resulting from the above steps on form T11 (including the total for column 1e from Step 4)

On form T11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f
533	96	3115	1700	616.32	0.00

### Additional gross pay table C

Earnings on which contributions payable	Total of employee's and employer's contributions payable <b>1e</b>
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

Earnings on which contributions payable	Total of employee's and employer's contributions payable <b>1e</b>
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
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

Earnings on which contributions payable	Total of employee's and employer's contributions payable <b>1e</b>
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

Earnings on which contributions payable	Total of employee's and employer's contributions payable <b>1e</b>
800	102.40
900	115.20
1000	128.00
2000	256.00
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



This booklet gives guidance only and should not be treated as a complete and authoritative statement of the law.

Leaflet CF393(IOM) from April 2023  
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