



Isle of Man
Government

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National Insurance Contributions (NICs) Tables

State Pension Age Table C

6 April 2024 to 5 April 2025

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 2024

From 6 April 2024 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 £160, and the Upper Earnings Limit (UEL) increases to £938 (see page 6 for figures).

In the United Kingdom (UK) From 6 April 2024 to 5 April 2025, rates of NICs for employees will be 8.00% 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.

The UK NIC tables are available online at 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.

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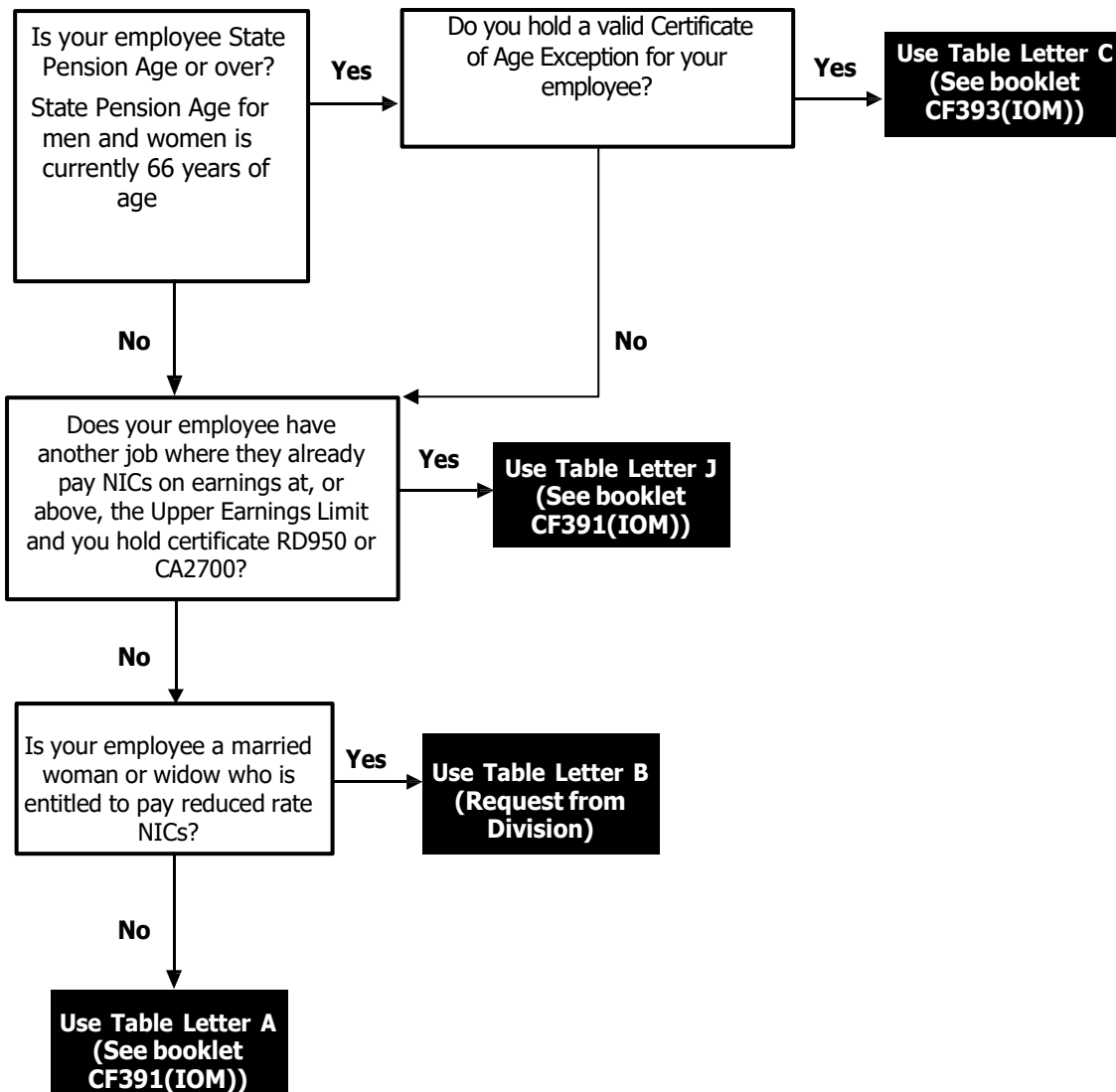
Save money - avoid errors	
You may find this checklist useful when completing your end of year returns	Something you may wish to consider throughout the year to make sure the correct information is held
<ul style="list-style-type: none"> • Have you used the correct T11 and T14? • The T14 must show "2024/2025" on the form • 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 reduced rate contributions? If not, you must deduct full rate contributions at A (standard) • Have you any employees nearing State Pension Age? You can check state pension ages by contacting us on 01624 685400 or check online at https://www.gov.im/media/1364419/state-pension-age-for-men-and-women.pdf Only use category C for employees for whom you hold a valid Certificate of Age Exception. • When completing your T14s or electronic return file <ul style="list-style-type: none"> - you must show your employee's full name, National Insurance number, date of birth and address. - is the correct category of contribution shown? This is either A, B, C or J <ul style="list-style-type: none"> - have you checked that your addition is correct before entering the contribution amounts? • Is the information from every T14 included in the totals on your T37? 	<ul style="list-style-type: none"> • 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.
	Software
	<ul style="list-style-type: none"> • Has your software been upgraded for 2024-2025? You should refer to the 2024-25 Software Developer's Guide which can be found on the website in the downloadable documents https://www.gov.im/categories/tax-vat-and-your-money/income-tax-and-national-insurance/national-insurance-contributions/

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 2024/2025.

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 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 2024** and **5 April 2025**, i.e. the 2024-2025 tax year.

Only use the tables in this booklet for employees who are employed in the 2024-2025 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 50 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	Nil	Up to the LEL Below £123.00 weekly, or below £533.00 monthly, or below £6396.00 yearly	Nil
LEL to PT £123.00 to £160.00 weekly, or £533.00 to £694.00 monthly, or £6396.00 to £8320.00 yearly	Nil	LEL to ST £123.00 to £160.00 weekly, or £533.00 to £694.00 monthly, or £6396.00 to £8320.00 yearly	0%
PT to UEL £160.01 to £938.00 weekly, or £694.01 to £4065.00 monthly, or £8320.01 to £48776.00 yearly	Nil	ST to UEL £160.01 to £938.00 weekly, or £694.01 to £4065.00 monthly, or £8320.01 to £48776.00 yearly	12.8%
Above UEL Over £938.00 weekly, or over £4065.00 monthly, or over £48776.00 yearly	Nil	Above UEL Over £938.00 weekly, or over £4065.00 monthly, or over £48776.00 yearly	12.8%

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

Example

A monthly paid male employee in employment earns £887.85, payable on 29 May 2024 (tax month 2). The employer holds a valid certificate CF384

NICs are due under Monthly Table letter C. The nearest lower figure to £887.85 is £886

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
886	533	161	192	0	24.83	0	24.83

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	161	192	0	24.83	0.00

Weekly table for employees who are State Pension Age or over – employer only contributions for use from 6 April 2024 to 5 April 2025

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 50.

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	No NIC liability make no entries on forms T11 and T14						
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	23	0	0	0.00	0.00	0.00
147	123	24	0	0	0.00	0.00	0.00
148	123	25	0	0	0.00	0.00	0.00
149	123	26	0	0	0.00	0.00	0.00
150	123	27	0	0	0.00	0.00	0.00
151	123	28	0	0	0.00	0.00	0.00
152	123	29	0	0	0.00	0.00	0.00
153	123	30	0	0	0.00	0.00	0.00
154	123	31	0	0	0.00	0.00	0.00
155	123	32	0	0	0.00	0.00	0.00
156	123	33	0	0	0.00	0.00	0.00
157	123	34	0	0	0.00	0.00	0.00
158	123	35	0	0	0.00	0.00	0.00
159	123	36	0	0	0.00	0.00	0.00
160	123	37	0	0	0.00	0.00	0.00
161	123	37	1	0	0.13	0.00	0.13
162	123	37	2	0	0.26	0.00	0.26
163	123	37	3	0	0.38	0.00	0.38
164	123	37	4	0	0.51	0.00	0.51
165	123	37	5	0	0.64	0.00	0.64
166	123	37	6	0	0.77	0.00	0.77
167	123	37	7	0	0.90	0.00	0.90
168	123	37	8	0	1.02	0.00	1.02
169	123	37	9	0	1.15	0.00	1.15
170	123	37	10	0	1.28	0.00	1.28
171	123	37	11	0	1.41	0.00	1.41
172	123	37	12	0	1.54	0.00	1.54
173	123	37	13	0	1.66	0.00	1.66
174	123	37	14	0	1.79	0.00	1.79
175	123	37	15	0	1.92	0.00	1.92
176	123	37	16	0	2.05	0.00	2.05
177	123	37	17	0	2.18	0.00	2.18
178	123	37	18	0	2.30	0.00	2.30
179	123	37	19	0	2.43	0.00	2.43
180	123	37	20	0	2.56	0.00	2.56
181	123	37	21	0	2.69	0.00	2.69
182	123	37	22	0	2.82	0.00	2.82
183	123	37	23	0	2.94	0.00	2.94

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
184	123	37	24	0	3.07	0.00	3.07
185	123	37	25	0	3.20	0.00	3.20
186	123	37	26	0	3.33	0.00	3.33
187	123	37	27	0	3.46	0.00	3.46
188	123	37	28	0	3.58	0.00	3.58
189	123	37	29	0	3.71	0.00	3.71
190	123	37	30	0	3.84	0.00	3.84
191	123	37	31	0	3.97	0.00	3.97
192	123	37	32	0	4.10	0.00	4.10
193	123	37	33	0	4.22	0.00	4.22
194	123	37	34	0	4.35	0.00	4.35
195	123	37	35	0	4.48	0.00	4.48
196	123	37	36	0	4.61	0.00	4.61
197	123	37	37	0	4.74	0.00	4.74
198	123	37	38	0	4.86	0.00	4.86
199	123	37	39	0	4.99	0.00	4.99
200	123	37	40	0	5.12	0.00	5.12
201	123	37	41	0	5.25	0.00	5.25
202	123	37	42	0	5.38	0.00	5.38
203	123	37	43	0	5.50	0.00	5.50
204	123	37	44	0	5.63	0.00	5.63
205	123	37	45	0	5.76	0.00	5.76
206	123	37	46	0	5.89	0.00	5.89
207	123	37	47	0	6.02	0.00	6.02
208	123	37	48	0	6.14	0.00	6.14
209	123	37	49	0	6.27	0.00	6.27
210	123	37	50	0	6.40	0.00	6.40
211	123	37	51	0	6.53	0.00	6.53
212	123	37	52	0	6.66	0.00	6.66
213	123	37	53	0	6.78	0.00	6.78
214	123	37	54	0	6.91	0.00	6.91
215	123	37	55	0	7.04	0.00	7.04
216	123	37	56	0	7.17	0.00	7.17
217	123	37	57	0	7.30	0.00	7.30
218	123	37	58	0	7.42	0.00	7.42
219	123	37	59	0	7.55	0.00	7.55
220	123	37	60	0	7.68	0.00	7.68
221	123	37	61	0	7.81	0.00	7.81
222	123	37	62	0	7.94	0.00	7.94
223	123	37	63	0	8.06	0.00	8.06
224	123	37	64	0	8.19	0.00	8.19
225	123	37	65	0	8.32	0.00	8.32
226	123	37	66	0	8.45	0.00	8.45
227	123	37	67	0	8.58	0.00	8.58
228	123	37	68	0	8.70	0.00	8.70

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
229	123	37	69	0	8.83	0.00	8.83
230	123	37	70	0	8.96	0.00	8.96
231	123	37	71	0	9.09	0.00	9.09
232	123	37	72	0	9.22	0.00	9.22
233	123	37	73	0	9.34	0.00	9.34
234	123	37	74	0	9.47	0.00	9.47
235	123	37	75	0	9.60	0.00	9.60
236	123	37	76	0	9.73	0.00	9.73
237	123	37	77	0	9.86	0.00	9.86
238	123	37	78	0	9.98	0.00	9.98
239	123	37	79	0	10.11	0.00	10.11
240	123	37	80	0	10.24	0.00	10.24
241	123	37	81	0	10.37	0.00	10.37
242	123	37	82	0	10.50	0.00	10.50
243	123	37	83	0	10.62	0.00	10.62
244	123	37	84	0	10.75	0.00	10.75
245	123	37	85	0	10.88	0.00	10.88
246	123	37	86	0	11.01	0.00	11.01
247	123	37	87	0	11.14	0.00	11.14
248	123	37	88	0	11.26	0.00	11.26
249	123	37	89	0	11.39	0.00	11.39
250	123	37	90	0	11.52	0.00	11.52
251	123	37	91	0	11.65	0.00	11.65
252	123	37	92	0	11.78	0.00	11.78
253	123	37	93	0	11.90	0.00	11.90
254	123	37	94	0	12.03	0.00	12.03
255	123	37	95	0	12.16	0.00	12.16
256	123	37	96	0	12.29	0.00	12.29
257	123	37	97	0	12.42	0.00	12.42
258	123	37	98	0	12.54	0.00	12.54
259	123	37	99	0	12.67	0.00	12.67
260	123	37	100	0	12.80	0.00	12.80
261	123	37	101	0	12.93	0.00	12.93
262	123	37	102	0	13.06	0.00	13.06
263	123	37	103	0	13.18	0.00	13.18
264	123	37	104	0	13.31	0.00	13.31
265	123	37	105	0	13.44	0.00	13.44
266	123	37	106	0	13.57	0.00	13.57
267	123	37	107	0	13.70	0.00	13.70
268	123	37	108	0	13.82	0.00	13.82
269	123	37	109	0	13.95	0.00	13.95
270	123	37	110	0	14.08	0.00	14.08
271	123	37	111	0	14.21	0.00	14.21
272	123	37	112	0	14.34	0.00	14.34
273	123	37	113	0	14.46	0.00	14.46

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
274	123	37	114	0	14.59	0.00	14.59
275	123	37	115	0	14.72	0.00	14.72
276	123	37	116	0	14.85	0.00	14.85
277	123	37	117	0	14.98	0.00	14.98
278	123	37	118	0	15.10	0.00	15.10
279	123	37	119	0	15.23	0.00	15.23
280	123	37	120	0	15.36	0.00	15.36
281	123	37	121	0	15.49	0.00	15.49
282	123	37	122	0	15.62	0.00	15.62
283	123	37	123	0	15.74	0.00	15.74
284	123	37	124	0	15.87	0.00	15.87
285	123	37	125	0	16.00	0.00	16.00
286	123	37	126	0	16.13	0.00	16.13
287	123	37	127	0	16.26	0.00	16.26
288	123	37	128	0	16.38	0.00	16.38
289	123	37	129	0	16.51	0.00	16.51
290	123	37	130	0	16.64	0.00	16.64
291	123	37	131	0	16.77	0.00	16.77
292	123	37	132	0	16.90	0.00	16.90
293	123	37	133	0	17.02	0.00	17.02
294	123	37	134	0	17.15	0.00	17.15
295	123	37	135	0	17.28	0.00	17.28
296	123	37	136	0	17.41	0.00	17.41
297	123	37	137	0	17.54	0.00	17.54
298	123	37	138	0	17.66	0.00	17.66
299	123	37	139	0	17.79	0.00	17.79
300	123	37	140	0	17.92	0.00	17.92
301	123	37	141	0	18.05	0.00	18.05
302	123	37	142	0	18.18	0.00	18.18
303	123	37	143	0	18.30	0.00	18.30
304	123	37	144	0	18.43	0.00	18.43
305	123	37	145	0	18.56	0.00	18.56
306	123	37	146	0	18.69	0.00	18.69
307	123	37	147	0	18.82	0.00	18.82
308	123	37	148	0	18.94	0.00	18.94
309	123	37	149	0	19.07	0.00	19.07
310	123	37	150	0	19.20	0.00	19.20
311	123	37	151	0	19.33	0.00	19.33
312	123	37	152	0	19.46	0.00	19.46
313	123	37	153	0	19.58	0.00	19.58
314	123	37	154	0	19.71	0.00	19.71
315	123	37	155	0	19.84	0.00	19.84
316	123	37	156	0	19.97	0.00	19.97
317	123	37	157	0	20.10	0.00	20.10
318	123	37	158	0	20.22	0.00	20.22

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
319	123	37	159	0	20.35	0.00	20.35
320	123	37	160	0	20.48	0.00	20.48
321	123	37	161	0	20.61	0.00	20.61
322	123	37	162	0	20.74	0.00	20.74
323	123	37	163	0	20.86	0.00	20.86
324	123	37	164	0	20.99	0.00	20.99
325	123	37	165	0	21.12	0.00	21.12
326	123	37	166	0	21.25	0.00	21.25
327	123	37	167	0	21.38	0.00	21.38
328	123	37	168	0	21.50	0.00	21.50
329	123	37	169	0	21.63	0.00	21.63
330	123	37	170	0	21.76	0.00	21.76
331	123	37	171	0	21.89	0.00	21.89
332	123	37	172	0	22.02	0.00	22.02
333	123	37	173	0	22.14	0.00	22.14
334	123	37	174	0	22.27	0.00	22.27
335	123	37	175	0	22.40	0.00	22.40
336	123	37	176	0	22.53	0.00	22.53
337	123	37	177	0	22.66	0.00	22.66
338	123	37	178	0	22.78	0.00	22.78
339	123	37	179	0	22.91	0.00	22.91
340	123	37	180	0	23.04	0.00	23.04
341	123	37	181	0	23.17	0.00	23.17
342	123	37	182	0	23.30	0.00	23.30
343	123	37	183	0	23.42	0.00	23.42
344	123	37	184	0	23.55	0.00	23.55
345	123	37	185	0	23.68	0.00	23.68
346	123	37	186	0	23.81	0.00	23.81
347	123	37	187	0	23.94	0.00	23.94
348	123	37	188	0	24.06	0.00	24.06
349	123	37	189	0	24.19	0.00	24.19
350	123	37	190	0	24.32	0.00	24.32
351	123	37	191	0	24.45	0.00	24.45
352	123	37	192	0	24.58	0.00	24.58
353	123	37	193	0	24.70	0.00	24.70
354	123	37	194	0	24.83	0.00	24.83
355	123	37	195	0	24.96	0.00	24.96
356	123	37	196	0	25.09	0.00	25.09
357	123	37	197	0	25.22	0.00	25.22
358	123	37	198	0	25.34	0.00	25.34
359	123	37	199	0	25.47	0.00	25.47
360	123	37	200	0	25.60	0.00	25.60
361	123	37	201	0	25.73	0.00	25.73
362	123	37	202	0	25.86	0.00	25.86
363	123	37	203	0	25.98	0.00	25.98

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
364	123	37	204	0	26.11	0.00	26.11
365	123	37	205	0	26.24	0.00	26.24
366	123	37	206	0	26.37	0.00	26.37
367	123	37	207	0	26.50	0.00	26.50
368	123	37	208	0	26.62	0.00	26.62
369	123	37	209	0	26.75	0.00	26.75
370	123	37	210	0	26.88	0.00	26.88
371	123	37	211	0	27.01	0.00	27.01
372	123	37	212	0	27.14	0.00	27.14
373	123	37	213	0	27.26	0.00	27.26
374	123	37	214	0	27.39	0.00	27.39
375	123	37	215	0	27.52	0.00	27.52
376	123	37	216	0	27.65	0.00	27.65
377	123	37	217	0	27.78	0.00	27.78
378	123	37	218	0	27.90	0.00	27.90
379	123	37	219	0	28.03	0.00	28.03
380	123	37	220	0	28.16	0.00	28.16
381	123	37	221	0	28.29	0.00	28.29
382	123	37	222	0	28.42	0.00	28.42
383	123	37	223	0	28.54	0.00	28.54
384	123	37	224	0	28.67	0.00	28.67
385	123	37	225	0	28.80	0.00	28.80
386	123	37	226	0	28.93	0.00	28.93
387	123	37	227	0	29.06	0.00	29.06
388	123	37	228	0	29.18	0.00	29.18
389	123	37	229	0	29.31	0.00	29.31
390	123	37	230	0	29.44	0.00	29.44
391	123	37	231	0	29.57	0.00	29.57
392	123	37	232	0	29.70	0.00	29.70
393	123	37	233	0	29.82	0.00	29.82
394	123	37	234	0	29.95	0.00	29.95
395	123	37	235	0	30.08	0.00	30.08
396	123	37	236	0	30.21	0.00	30.21
397	123	37	237	0	30.34	0.00	30.34
398	123	37	238	0	30.46	0.00	30.46
399	123	37	239	0	30.59	0.00	30.59
400	123	37	240	0	30.72	0.00	30.72
401	123	37	241	0	30.85	0.00	30.85
402	123	37	242	0	30.98	0.00	30.98
403	123	37	243	0	31.10	0.00	31.10
404	123	37	244	0	31.23	0.00	31.23
405	123	37	245	0	31.36	0.00	31.36
406	123	37	246	0	31.49	0.00	31.49
407	123	37	247	0	31.62	0.00	31.62
408	123	37	248	0	31.74	0.00	31.74

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
409	123	37	249	0	31.87	0.00	31.87
410	123	37	250	0	32.00	0.00	32.00
411	123	37	251	0	32.13	0.00	32.13
412	123	37	252	0	32.26	0.00	32.26
413	123	37	253	0	32.38	0.00	32.38
414	123	37	254	0	32.51	0.00	32.51
415	123	37	255	0	32.64	0.00	32.64
416	123	37	256	0	32.77	0.00	32.77
417	123	37	257	0	32.90	0.00	32.90
418	123	37	258	0	33.02	0.00	33.02
419	123	37	259	0	33.15	0.00	33.15
420	123	37	260	0	33.28	0.00	33.28
421	123	37	261	0	33.41	0.00	33.41
422	123	37	262	0	33.54	0.00	33.54
423	123	37	263	0	33.66	0.00	33.66
424	123	37	264	0	33.79	0.00	33.79
425	123	37	265	0	33.92	0.00	33.92
426	123	37	266	0	34.05	0.00	34.05
427	123	37	267	0	34.18	0.00	34.18
428	123	37	268	0	34.30	0.00	34.30
429	123	37	269	0	34.43	0.00	34.43
430	123	37	270	0	34.56	0.00	34.56
431	123	37	271	0	34.69	0.00	34.69
432	123	37	272	0	34.82	0.00	34.82
433	123	37	273	0	34.94	0.00	34.94
434	123	37	274	0	35.07	0.00	35.07
435	123	37	275	0	35.20	0.00	35.20
436	123	37	276	0	35.33	0.00	35.33
437	123	37	277	0	35.46	0.00	35.46
438	123	37	278	0	35.58	0.00	35.58
439	123	37	279	0	35.71	0.00	35.71
440	123	37	280	0	35.84	0.00	35.84
441	123	37	281	0	35.97	0.00	35.97
442	123	37	282	0	36.10	0.00	36.10
443	123	37	283	0	36.22	0.00	36.22
444	123	37	284	0	36.35	0.00	36.35
445	123	37	285	0	36.48	0.00	36.48
446	123	37	286	0	36.61	0.00	36.61
447	123	37	287	0	36.74	0.00	36.74
448	123	37	288	0	36.86	0.00	36.86
449	123	37	289	0	36.99	0.00	36.99
450	123	37	290	0	37.12	0.00	37.12
451	123	37	291	0	37.25	0.00	37.25
452	123	37	292	0	37.38	0.00	37.38
453	123	37	293	0	37.50	0.00	37.50

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
454	123	37	294	0	37.63	0.00	37.63
455	123	37	295	0	37.76	0.00	37.76
456	123	37	296	0	37.89	0.00	37.89
457	123	37	297	0	38.02	0.00	38.02
458	123	37	298	0	38.14	0.00	38.14
459	123	37	299	0	38.27	0.00	38.27
460	123	37	300	0	38.40	0.00	38.40
461	123	37	301	0	38.53	0.00	38.53
462	123	37	302	0	38.66	0.00	38.66
463	123	37	303	0	38.78	0.00	38.78
464	123	37	304	0	38.91	0.00	38.91
465	123	37	305	0	39.04	0.00	39.04
466	123	37	306	0	39.17	0.00	39.17
467	123	37	307	0	39.30	0.00	39.30
468	123	37	308	0	39.42	0.00	39.42
469	123	37	309	0	39.55	0.00	39.55
470	123	37	310	0	39.68	0.00	39.68
471	123	37	311	0	39.81	0.00	39.81
472	123	37	312	0	39.94	0.00	39.94
473	123	37	313	0	40.06	0.00	40.06
474	123	37	314	0	40.19	0.00	40.19
475	123	37	315	0	40.32	0.00	40.32
476	123	37	316	0	40.45	0.00	40.45
477	123	37	317	0	40.58	0.00	40.58
478	123	37	318	0	40.70	0.00	40.70
479	123	37	319	0	40.83	0.00	40.83
480	123	37	320	0	40.96	0.00	40.96
481	123	37	321	0	41.09	0.00	41.09
482	123	37	322	0	41.22	0.00	41.22
483	123	37	323	0	41.34	0.00	41.34
484	123	37	324	0	41.47	0.00	41.47
485	123	37	325	0	41.60	0.00	41.60
486	123	37	326	0	41.73	0.00	41.73
487	123	37	327	0	41.86	0.00	41.86
488	123	37	328	0	41.98	0.00	41.98
489	123	37	329	0	42.11	0.00	42.11
490	123	37	330	0	42.24	0.00	42.24
491	123	37	331	0	42.37	0.00	42.37
492	123	37	332	0	42.50	0.00	42.50
493	123	37	333	0	42.62	0.00	42.62
494	123	37	334	0	42.75	0.00	42.75
495	123	37	335	0	42.88	0.00	42.88
496	123	37	336	0	43.01	0.00	43.01
497	123	37	337	0	43.14	0.00	43.14
498	123	37	338	0	43.26	0.00	43.26

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	37	339	0	43.39	0.00	43.39
500	123	37	340	0	43.52	0.00	43.52
501	123	37	341	0	43.65	0.00	43.65
502	123	37	342	0	43.78	0.00	43.78
503	123	37	343	0	43.90	0.00	43.90
504	123	37	344	0	44.03	0.00	44.03
505	123	37	345	0	44.16	0.00	44.16
506	123	37	346	0	44.29	0.00	44.29
507	123	37	347	0	44.42	0.00	44.42
508	123	37	348	0	44.54	0.00	44.54
509	123	37	349	0	44.67	0.00	44.67
510	123	37	350	0	44.80	0.00	44.80
511	123	37	351	0	44.93	0.00	44.93
512	123	37	352	0	45.06	0.00	45.06
513	123	37	353	0	45.18	0.00	45.18
514	123	37	354	0	45.31	0.00	45.31
515	123	37	355	0	45.44	0.00	45.44
516	123	37	356	0	45.57	0.00	45.57
517	123	37	357	0	45.70	0.00	45.70
518	123	37	358	0	45.82	0.00	45.82
519	123	37	359	0	45.95	0.00	45.95
520	123	37	360	0	46.08	0.00	46.08
521	123	37	361	0	46.21	0.00	46.21
522	123	37	362	0	46.34	0.00	46.34
523	123	37	363	0	46.46	0.00	46.46
524	123	37	364	0	46.59	0.00	46.59
525	123	37	365	0	46.72	0.00	46.72
526	123	37	366	0	46.85	0.00	46.85
527	123	37	367	0	46.98	0.00	46.98
528	123	37	368	0	47.10	0.00	47.10
529	123	37	369	0	47.23	0.00	47.23
530	123	37	370	0	47.36	0.00	47.36
531	123	37	371	0	47.49	0.00	47.49
532	123	37	372	0	47.62	0.00	47.62
533	123	37	373	0	47.74	0.00	47.74
534	123	37	374	0	47.87	0.00	47.87
535	123	37	375	0	48.00	0.00	48.00
536	123	37	376	0	48.13	0.00	48.13
537	123	37	377	0	48.26	0.00	48.26
538	123	37	378	0	48.38	0.00	48.38
539	123	37	379	0	48.51	0.00	48.51
540	123	37	380	0	48.64	0.00	48.64
541	123	37	381	0	48.77	0.00	48.77
542	123	37	382	0	48.90	0.00	48.90
543	123	37	383	0	49.02	0.00	49.02

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	37	384	0	49.15	0.00	49.15
545	123	37	385	0	49.28	0.00	49.28
546	123	37	386	0	49.41	0.00	49.41
547	123	37	387	0	49.54	0.00	49.54
548	123	37	388	0	49.66	0.00	49.66
549	123	37	389	0	49.79	0.00	49.79
550	123	37	390	0	49.92	0.00	49.92
551	123	37	391	0	50.05	0.00	50.05
552	123	37	392	0	50.18	0.00	50.18
553	123	37	393	0	50.30	0.00	50.30
554	123	37	394	0	50.43	0.00	50.43
555	123	37	395	0	50.56	0.00	50.56
556	123	37	396	0	50.69	0.00	50.69
557	123	37	397	0	50.82	0.00	50.82
558	123	37	398	0	50.94	0.00	50.94
559	123	37	399	0	51.07	0.00	51.07
560	123	37	400	0	51.20	0.00	51.20
561	123	37	401	0	51.33	0.00	51.33
562	123	37	402	0	51.46	0.00	51.46
563	123	37	403	0	51.58	0.00	51.58
564	123	37	404	0	51.71	0.00	51.71
565	123	37	405	0	51.84	0.00	51.84
566	123	37	406	0	51.97	0.00	51.97
567	123	37	407	0	52.10	0.00	52.10
568	123	37	408	0	52.22	0.00	52.22
569	123	37	409	0	52.35	0.00	52.35
570	123	37	410	0	52.48	0.00	52.48
571	123	37	411	0	52.61	0.00	52.61
572	123	37	412	0	52.74	0.00	52.74
573	123	37	413	0	52.86	0.00	52.86
574	123	37	414	0	52.99	0.00	52.99
575	123	37	415	0	53.12	0.00	53.12
576	123	37	416	0	53.25	0.00	53.25
577	123	37	417	0	53.38	0.00	53.38
578	123	37	418	0	53.50	0.00	53.50
579	123	37	419	0	53.63	0.00	53.63
580	123	37	420	0	53.76	0.00	53.76
581	123	37	421	0	53.89	0.00	53.89
582	123	37	422	0	54.02	0.00	54.02
583	123	37	423	0	54.14	0.00	54.14
584	123	37	424	0	54.27	0.00	54.27
585	123	37	425	0	54.40	0.00	54.40
586	123	37	426	0	54.53	0.00	54.53
587	123	37	427	0	54.66	0.00	54.66
588	123	37	428	0	54.78	0.00	54.78

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 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	37	429	0	54.91	0.00	54.91
590	123	37	430	0	55.04	0.00	55.04
591	123	37	431	0	55.17	0.00	55.17
592	123	37	432	0	55.30	0.00	55.30
593	123	37	433	0	55.42	0.00	55.42
594	123	37	434	0	55.55	0.00	55.55
595	123	37	435	0	55.68	0.00	55.68
596	123	37	436	0	55.81	0.00	55.81
597	123	37	437	0	55.94	0.00	55.94
598	123	37	438	0	56.06	0.00	56.06
599	123	37	439	0	56.19	0.00	56.19
600	123	37	440	0	56.32	0.00	56.32
601	123	37	441	0	56.45	0.00	56.45
602	123	37	442	0	56.58	0.00	56.58
603	123	37	443	0	56.70	0.00	56.70
604	123	37	444	0	56.83	0.00	56.83
605	123	37	445	0	56.96	0.00	56.96
606	123	37	446	0	57.09	0.00	57.09
607	123	37	447	0	57.22	0.00	57.22
608	123	37	448	0	57.34	0.00	57.34
609	123	37	449	0	57.47	0.00	57.47
610	123	37	450	0	57.60	0.00	57.60
611	123	37	451	0	57.73	0.00	57.73
612	123	37	452	0	57.86	0.00	57.86
613	123	37	453	0	57.98	0.00	57.98
614	123	37	454	0	58.11	0.00	58.11
615	123	37	455	0	58.24	0.00	58.24
616	123	37	456	0	58.37	0.00	58.37
617	123	37	457	0	58.50	0.00	58.50
618	123	37	458	0	58.62	0.00	58.62
619	123	37	459	0	58.75	0.00	58.75
620	123	37	460	0	58.88	0.00	58.88
621	123	37	461	0	59.01	0.00	59.01
622	123	37	462	0	59.14	0.00	59.14
623	123	37	463	0	59.26	0.00	59.26
624	123	37	464	0	59.39	0.00	59.39
625	123	37	465	0	59.52	0.00	59.52
626	123	37	466	0	59.65	0.00	59.65
627	123	37	467	0	59.78	0.00	59.78
628	123	37	468	0	59.90	0.00	59.90
629	123	37	469	0	60.03	0.00	60.03
630	123	37	470	0	60.16	0.00	60.16
631	123	37	471	0	60.29	0.00	60.29
632	123	37	472	0	60.42	0.00	60.42
633	123	37	473	0	60.54	0.00	60.54

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 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	37	474	0	60.67	0.00	60.67
635	123	37	475	0	60.80	0.00	60.80
636	123	37	476	0	60.93	0.00	60.93
637	123	37	477	0	61.06	0.00	61.06
638	123	37	478	0	61.18	0.00	61.18
639	123	37	479	0	61.31	0.00	61.31
640	123	37	480	0	61.44	0.00	61.44
641	123	37	481	0	61.57	0.00	61.57
642	123	37	482	0	61.70	0.00	61.70
643	123	37	483	0	61.82	0.00	61.82
644	123	37	484	0	61.95	0.00	61.95
645	123	37	485	0	62.08	0.00	62.08
646	123	37	486	0	62.21	0.00	62.21
647	123	37	487	0	62.34	0.00	62.34
648	123	37	488	0	62.46	0.00	62.46
649	123	37	489	0	62.59	0.00	62.59
650	123	37	490	0	62.72	0.00	62.72
651	123	37	491	0	62.85	0.00	62.85
652	123	37	492	0	62.98	0.00	62.98
653	123	37	493	0	63.10	0.00	63.10
654	123	37	494	0	63.23	0.00	63.23
655	123	37	495	0	63.36	0.00	63.36
656	123	37	496	0	63.49	0.00	63.49
657	123	37	497	0	63.62	0.00	63.62
658	123	37	498	0	63.74	0.00	63.74
659	123	37	499	0	63.87	0.00	63.87
660	123	37	500	0	64.00	0.00	64.00
661	123	37	501	0	64.13	0.00	64.13
662	123	37	502	0	64.26	0.00	64.26
663	123	37	503	0	64.38	0.00	64.38
664	123	37	504	0	64.51	0.00	64.51
665	123	37	505	0	64.64	0.00	64.64
666	123	37	506	0	64.77	0.00	64.77
667	123	37	507	0	64.90	0.00	64.90
668	123	37	508	0	65.02	0.00	65.02
669	123	37	509	0	65.15	0.00	65.15
670	123	37	510	0	65.28	0.00	65.28
671	123	37	511	0	65.41	0.00	65.41
672	123	37	512	0	65.54	0.00	65.54
673	123	37	513	0	65.66	0.00	65.66
674	123	37	514	0	65.79	0.00	65.79
675	123	37	515	0	65.92	0.00	65.92
676	123	37	516	0	66.05	0.00	66.05
677	123	37	517	0	66.18	0.00	66.18
678	123	37	518	0	66.30	0.00	66.30

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	37	519	0	66.43	0.00	66.43
680	123	37	520	0	66.56	0.00	66.56
681	123	37	521	0	66.69	0.00	66.69
682	123	37	522	0	66.82	0.00	66.82
683	123	37	523	0	66.94	0.00	66.94
684	123	37	524	0	67.07	0.00	67.07
685	123	37	525	0	67.20	0.00	67.20
686	123	37	526	0	67.33	0.00	67.33
687	123	37	527	0	67.46	0.00	67.46
688	123	37	528	0	67.58	0.00	67.58
689	123	37	529	0	67.71	0.00	67.71
690	123	37	530	0	67.84	0.00	67.84
691	123	37	531	0	67.97	0.00	67.97
692	123	37	532	0	68.10	0.00	68.10
693	123	37	533	0	68.22	0.00	68.22
694	123	37	534	0	68.35	0.00	68.35
695	123	37	535	0	68.48	0.00	68.48
696	123	37	536	0	68.61	0.00	68.61
697	123	37	537	0	68.74	0.00	68.74
698	123	37	538	0	68.86	0.00	68.86
699	123	37	539	0	68.99	0.00	68.99
700	123	37	540	0	69.12	0.00	69.12
701	123	37	541	0	69.25	0.00	69.25
702	123	37	542	0	69.38	0.00	69.38
703	123	37	543	0	69.50	0.00	69.50
704	123	37	544	0	69.63	0.00	69.63
705	123	37	545	0	69.76	0.00	69.76
706	123	37	546	0	69.89	0.00	69.89
707	123	37	547	0	70.02	0.00	70.02
708	123	37	548	0	70.14	0.00	70.14
709	123	37	549	0	70.27	0.00	70.27
710	123	37	550	0	70.40	0.00	70.40
711	123	37	551	0	70.53	0.00	70.53
712	123	37	552	0	70.66	0.00	70.66
713	123	37	553	0	70.78	0.00	70.78
714	123	37	554	0	70.91	0.00	70.91
715	123	37	555	0	71.04	0.00	71.04
716	123	37	556	0	71.17	0.00	71.17
717	123	37	557	0	71.30	0.00	71.30
718	123	37	558	0	71.42	0.00	71.42
719	123	37	559	0	71.55	0.00	71.55
720	123	37	560	0	71.68	0.00	71.68
721	123	37	561	0	71.81	0.00	71.81
722	123	37	562	0	71.94	0.00	71.94
723	123	37	563	0	72.06	0.00	72.06

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
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
724	123	37	564	0	72.19	0.00	72.19
725	123	37	565	0	72.32	0.00	72.32
726	123	37	566	0	72.45	0.00	72.45
727	123	37	567	0	72.58	0.00	72.58
728	123	37	568	0	72.70	0.00	72.70
729	123	37	569	0	72.83	0.00	72.83
730	123	37	570	0	72.96	0.00	72.96
731	123	37	571	0	73.09	0.00	73.09
732	123	37	572	0	73.22	0.00	73.22
733	123	37	573	0	73.34	0.00	73.34
734	123	37	574	0	73.47	0.00	73.47
735	123	37	575	0	73.60	0.00	73.60
736	123	37	576	0	73.73	0.00	73.73
737	123	37	577	0	73.86	0.00	73.86
738	123	37	578	0	73.98	0.00	73.98
739	123	37	579	0	74.11	0.00	74.11
740	123	37	580	0	74.24	0.00	74.24
741	123	37	581	0	74.37	0.00	74.37
742	123	37	582	0	74.50	0.00	74.50
743	123	37	583	0	74.62	0.00	74.62
744	123	37	584	0	74.75	0.00	74.75
745	123	37	585	0	74.88	0.00	74.88
746	123	37	586	0	75.01	0.00	75.01
747	123	37	587	0	75.14	0.00	75.14
748	123	37	588	0	75.26	0.00	75.26
749	123	37	589	0	75.39	0.00	75.39
750	123	37	590	0	75.52	0.00	75.52
751	123	37	591	0	75.65	0.00	75.65
752	123	37	592	0	75.78	0.00	75.78
753	123	37	593	0	75.90	0.00	75.90
754	123	37	594	0	76.03	0.00	76.03
755	123	37	595	0	76.16	0.00	76.16
756	123	37	596	0	76.29	0.00	76.29
757	123	37	597	0	76.42	0.00	76.42
758	123	37	598	0	76.54	0.00	76.54
759	123	37	599	0	76.67	0.00	76.67
760	123	37	600	0	76.80	0.00	76.80
761	123	37	601	0	76.93	0.00	76.93
762	123	37	602	0	77.06	0.00	77.06
763	123	37	603	0	77.18	0.00	77.18
764	123	37	604	0	77.31	0.00	77.31
765	123	37	605	0	77.44	0.00	77.44
766	123	37	606	0	77.57	0.00	77.57
767	123	37	607	0	77.70	0.00	77.70
768	123	37	608	0	77.82	0.00	77.82

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 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	37	609	0	77.95	0.00	77.95
770	123	37	610	0	78.08	0.00	78.08
771	123	37	611	0	78.21	0.00	78.21
772	123	37	612	0	78.34	0.00	78.34
773	123	37	613	0	78.46	0.00	78.46
774	123	37	614	0	78.59	0.00	78.59
775	123	37	615	0	78.72	0.00	78.72
776	123	37	616	0	78.85	0.00	78.85
777	123	37	617	0	78.98	0.00	78.98
778	123	37	618	0	79.10	0.00	79.10
779	123	37	619	0	79.23	0.00	79.23
780	123	37	620	0	79.36	0.00	79.36
781	123	37	621	0	79.49	0.00	79.49
782	123	37	622	0	79.62	0.00	79.62
783	123	37	623	0	79.74	0.00	79.74
784	123	37	624	0	79.87	0.00	79.87
785	123	37	625	0	80.00	0.00	80.00
786	123	37	626	0	80.13	0.00	80.13
787	123	37	627	0	80.26	0.00	80.26
788	123	37	628	0	80.38	0.00	80.38
789	123	37	629	0	80.51	0.00	80.51
790	123	37	630	0	80.64	0.00	80.64
791	123	37	631	0	80.77	0.00	80.77
792	123	37	632	0	80.90	0.00	80.90
793	123	37	633	0	81.02	0.00	81.02
794	123	37	634	0	81.15	0.00	81.15
795	123	37	635	0	81.28	0.00	81.28
796	123	37	636	0	81.41	0.00	81.41
797	123	37	637	0	81.54	0.00	81.54
798	123	37	638	0	81.66	0.00	81.66
799	123	37	639	0	81.79	0.00	81.79
800	123	37	640	0	81.92	0.00	81.92
801	123	37	641	0	82.05	0.00	82.05
802	123	37	642	0	82.18	0.00	82.18
803	123	37	643	0	82.30	0.00	82.30
804	123	37	644	0	82.43	0.00	82.43
805	123	37	645	0	82.56	0.00	82.56
806	123	37	646	0	82.69	0.00	82.69
807	123	37	647	0	82.82	0.00	82.82
808	123	37	648	0	82.94	0.00	82.94
809	123	37	649	0	83.07	0.00	83.07
810	123	37	650	0	83.20	0.00	83.20
811	123	37	651	0	83.33	0.00	83.33
812	123	37	652	0	83.46	0.00	83.46
813	123	37	653	0	83.58	0.00	83.58

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 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	37	654	0	83.71	0.00	83.71
815	123	37	655	0	83.84	0.00	83.84
816	123	37	656	0	83.97	0.00	83.97
817	123	37	657	0	84.10	0.00	84.10
818	123	37	658	0	84.22	0.00	84.22
819	123	37	659	0	84.35	0.00	84.35
820	123	37	660	0	84.48	0.00	84.48
821	123	37	661	0	84.61	0.00	84.61
822	123	37	662	0	84.74	0.00	84.74
823	123	37	663	0	84.86	0.00	84.86
824	123	37	664	0	84.99	0.00	84.99
825	123	37	665	0	85.12	0.00	85.12
826	123	37	666	0	85.25	0.00	85.25
827	123	37	667	0	85.38	0.00	85.38
828	123	37	668	0	85.50	0.00	85.50
829	123	37	669	0	85.63	0.00	85.63
830	123	37	670	0	85.76	0.00	85.76
831	123	37	671	0	85.89	0.00	85.89
832	123	37	672	0	86.02	0.00	86.02
833	123	37	673	0	86.14	0.00	86.14
834	123	37	674	0	86.27	0.00	86.27
835	123	37	675	0	86.40	0.00	86.40
836	123	37	676	0	86.53	0.00	86.53
837	123	37	677	0	86.66	0.00	86.66
838	123	37	678	0	86.78	0.00	86.78
839	123	37	679	0	86.91	0.00	86.91
840	123	37	680	0	87.04	0.00	87.04
841	123	37	681	0	87.17	0.00	87.17
842	123	37	682	0	87.30	0.00	87.30
843	123	37	683	0	87.42	0.00	87.42
844	123	37	684	0	87.55	0.00	87.55
845	123	37	685	0	87.68	0.00	87.68
846	123	37	686	0	87.81	0.00	87.81
847	123	37	687	0	87.94	0.00	87.94
848	123	37	688	0	88.06	0.00	88.06
849	123	37	689	0	88.19	0.00	88.19
850	123	37	690	0	88.32	0.00	88.32
851	123	37	691	0	88.45	0.00	88.45
852	123	37	692	0	88.58	0.00	88.58
853	123	37	693	0	88.70	0.00	88.70
854	123	37	694	0	88.83	0.00	88.83
855	123	37	695	0	88.96	0.00	88.96
856	123	37	696	0	89.09	0.00	89.09
857	123	37	697	0	89.22	0.00	89.22
858	123	37	698	0	89.34	0.00	89.34

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	37	699	0	89.47	0.00	89.47
860	123	37	700	0	89.60	0.00	89.60
861	123	37	701	0	89.73	0.00	89.73
862	123	37	702	0	89.86	0.00	89.86
863	123	37	703	0	89.98	0.00	89.98
864	123	37	704	0	90.11	0.00	90.11
865	123	37	705	0	90.24	0.00	90.24
866	123	37	706	0	90.37	0.00	90.37
867	123	37	707	0	90.50	0.00	90.50
868	123	37	708	0	90.62	0.00	90.62
869	123	37	709	0	90.75	0.00	90.75
870	123	37	710	0	90.88	0.00	90.88
871	123	37	711	0	91.01	0.00	91.01
872	123	37	712	0	91.14	0.00	91.14
873	123	37	713	0	91.26	0.00	91.26
874	123	37	714	0	91.39	0.00	91.39
875	123	37	715	0	91.52	0.00	91.52
876	123	37	716	0	91.65	0.00	91.65
877	123	37	717	0	91.78	0.00	91.78
878	123	37	718	0	91.90	0.00	91.90
879	123	37	719	0	92.03	0.00	92.03
880	123	37	720	0	92.16	0.00	92.16
881	123	37	721	0	92.29	0.00	92.29
882	123	37	722	0	92.42	0.00	92.42
883	123	37	723	0	92.54	0.00	92.54
884	123	37	724	0	92.67	0.00	92.67
885	123	37	725	0	92.80	0.00	92.80
886	123	37	726	0	92.93	0.00	92.93
887	123	37	727	0	93.06	0.00	93.06
888	123	37	728	0	93.18	0.00	93.18
889	123	37	729	0	93.31	0.00	93.31
890	123	37	730	0	93.44	0.00	93.44
891	123	37	731	0	93.57	0.00	93.57
892	123	37	732	0	93.70	0.00	93.70
893	123	37	733	0	93.82	0.00	93.82
894	123	37	734	0	93.95	0.00	93.95
895	123	37	735	0	94.08	0.00	94.08
896	123	37	736	0	94.21	0.00	94.21
897	123	37	737	0	94.34	0.00	94.34
898	123	37	738	0	94.46	0.00	94.46
899	123	37	739	0	94.59	0.00	94.59
900	123	37	740	0	94.72	0.00	94.72
901	123	37	741	0	94.85	0.00	94.85
902	123	37	742	0	94.98	0.00	94.98
903	123	37	743	0	95.10	0.00	95.10

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
904	123	37	744	0	95.23	0.00	95.23
905	123	37	745	0	95.36	0.00	95.36
906	123	37	746	0	95.49	0.00	95.49
907	123	37	747	0	95.62	0.00	95.62
908	123	37	748	0	95.74	0.00	95.74
909	123	37	749	0	95.87	0.00	95.87
910	123	37	750	0	96.00	0.00	96.00
911	123	37	751	0	96.13	0.00	96.13
912	123	37	752	0	96.26	0.00	96.26
913	123	37	753	0	96.38	0.00	96.38
914	123	37	754	0	96.51	0.00	96.51
915	123	37	755	0	96.64	0.00	96.64
916	123	37	756	0	96.77	0.00	96.77
917	123	37	757	0	96.90	0.00	96.90
918	123	37	758	0	97.02	0.00	97.02
919	123	37	759	0	97.15	0.00	97.15
920	123	37	760	0	97.28	0.00	97.28
921	123	37	761	0	97.41	0.00	97.41
922	123	37	762	0	97.54	0.00	97.54
923	123	37	763	0	97.66	0.00	97.66
924	123	37	764	0	97.79	0.00	97.79
925	123	37	765	0	97.92	0.00	97.92
926	123	37	766	0	98.05	0.00	98.05
927	123	37	767	0	98.18	0.00	98.18
928	123	37	768	0	98.30	0.00	98.30
929	123	37	769	0	98.43	0.00	98.43
930	123	37	770	0	98.56	0.00	98.56
931	123	37	771	0	98.69	0.00	98.69
932	123	37	772	0	98.82	0.00	98.82
933	123	37	773	0	98.94	0.00	98.94
934	123	37	774	0	99.07	0.00	99.07
935	123	37	775	0	99.20	0.00	99.20
936	123	37	776	0	99.33	0.00	99.33
937	123	37	777	0	99.46	0.00	99.46
938	123	37	778	0	99.58	0.00	99.58

If the employee's weekly gross pay is over £938, go to page 50.

Monthly table for employees who are State Pension Age or over – employer only contributions for use from 6 April 2024 to 5 April 2025

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 50.

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 532.99	No NIC liability make no entries on forms T11 and T14						
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
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
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	100	0	0	0.00	0.00	0.00
637	533	104	0	0	0.00	0.00	0.00
641	533	108	0	0	0.00	0.00	0.00
645	533	112	0	0	0.00	0.00	0.00
649	533	116	0	0	0.00	0.00	0.00
653	533	120	0	0	0.00	0.00	0.00
657	533	124	0	0	0.00	0.00	0.00
661	533	128	0	0	0.00	0.00	0.00
665	533	132	0	0	0.00	0.00	0.00
669	533	136	0	0	0.00	0.00	0.00
673	533	140	0	0	0.00	0.00	0.00
677	533	144	0	0	0.00	0.00	0.00
681	533	148	0	0	0.00	0.00	0.00
685	533	152	0	0	0.00	0.00	0.00
689	533	156	0	0	0.00	0.00	0.00
694	533	161	0	0	0.00	0.00	0.00
698	533	161	4	0	0.77	0.00	0.77
702	533	161	8	0	1.28	0.00	1.28
706	533	161	12	0	1.79	0.00	1.79
710	533	161	16	0	2.30	0.00	2.30
714	533	161	20	0	2.82	0.00	2.82
718	533	161	24	0	3.33	0.00	3.33
722	533	161	28	0	3.84	0.00	3.84
726	533	161	32	0	4.35	0.00	4.35
730	533	161	36	0	4.86	0.00	4.86
734	533	161	40	0	5.38	0.00	5.38
738	533	161	44	0	5.89	0.00	5.89
742	533	161	48	0	6.40	0.00	6.40
746	533	161	52	0	6.91	0.00	6.91
750	533	161	56	0	7.42	0.00	7.42
754	533	161	60	0	7.94	0.00	7.94
758	533	161	64	0	8.45	0.00	8.45
762	533	161	68	0	8.96	0.00	8.96

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
766	533	161	72	0	9.47	0.00	9.47
770	533	161	76	0	9.98	0.00	9.98
774	533	161	80	0	10.50	0.00	10.50
778	533	161	84	0	11.01	0.00	11.01
782	533	161	88	0	11.52	0.00	11.52
786	533	161	92	0	12.03	0.00	12.03
790	533	161	96	0	12.54	0.00	12.54
794	533	161	100	0	13.06	0.00	13.06
798	533	161	104	0	13.57	0.00	13.57
802	533	161	108	0	14.08	0.00	14.08
806	533	161	112	0	14.59	0.00	14.59
810	533	161	116	0	15.10	0.00	15.10
814	533	161	120	0	15.62	0.00	15.62
818	533	161	124	0	16.13	0.00	16.13
822	533	161	128	0	16.64	0.00	16.64
826	533	161	132	0	17.15	0.00	17.15
830	533	161	136	0	17.66	0.00	17.66
834	533	161	140	0	18.18	0.00	18.18
838	533	161	144	0	18.69	0.00	18.69
842	533	161	148	0	19.20	0.00	19.20
846	533	161	152	0	19.71	0.00	19.71
850	533	161	156	0	20.22	0.00	20.22
854	533	161	160	0	20.74	0.00	20.74
858	533	161	164	0	21.25	0.00	21.25
862	533	161	168	0	21.76	0.00	21.76
866	533	161	172	0	22.27	0.00	22.27
870	533	161	176	0	22.78	0.00	22.78
874	533	161	180	0	23.30	0.00	23.30
878	533	161	184	0	23.81	0.00	23.81
882	533	161	188	0	24.32	0.00	24.32
886	533	161	192	0	24.83	0.00	24.83
890	533	161	196	0	25.34	0.00	25.34
894	533	161	200	0	25.86	0.00	25.86
898	533	161	204	0	26.37	0.00	26.37
902	533	161	208	0	26.88	0.00	26.88
906	533	161	212	0	27.39	0.00	27.39
910	533	161	216	0	27.90	0.00	27.90
914	533	161	220	0	28.42	0.00	28.42
918	533	161	224	0	28.93	0.00	28.93
922	533	161	228	0	29.44	0.00	29.44
926	533	161	232	0	29.95	0.00	29.95

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
930	533	161	236	0	30.46	0.00	30.46
934	533	161	240	0	30.98	0.00	30.98
938	533	161	244	0	31.49	0.00	31.49
942	533	161	248	0	32.00	0.00	32.00
946	533	161	252	0	32.51	0.00	32.51
950	533	161	256	0	33.02	0.00	33.02
954	533	161	260	0	33.54	0.00	33.54
958	533	161	264	0	34.05	0.00	34.05
962	533	161	268	0	34.56	0.00	34.56
966	533	161	272	0	35.07	0.00	35.07
970	533	161	276	0	35.58	0.00	35.58
974	533	161	280	0	36.10	0.00	36.10
978	533	161	284	0	36.61	0.00	36.61
982	533	161	288	0	37.12	0.00	37.12
986	533	161	292	0	37.63	0.00	37.63
990	533	161	296	0	38.14	0.00	38.14
994	533	161	300	0	38.66	0.00	38.66
998	533	161	304	0	39.17	0.00	39.17
1002	533	161	308	0	39.68	0.00	39.68
1006	533	161	312	0	40.19	0.00	40.19
1010	533	161	316	0	40.70	0.00	40.70
1014	533	161	320	0	41.22	0.00	41.22
1018	533	161	324	0	41.73	0.00	41.73
1022	533	161	328	0	42.24	0.00	42.24
1026	533	161	332	0	42.75	0.00	42.75
1030	533	161	336	0	43.26	0.00	43.26
1034	533	161	340	0	43.78	0.00	43.78
1038	533	161	344	0	44.29	0.00	44.29
1042	533	161	348	0	44.80	0.00	44.80
1046	533	161	352	0	45.31	0.00	45.31
1050	533	161	356	0	45.82	0.00	45.82
1054	533	161	360	0	46.34	0.00	46.34
1058	533	161	364	0	46.85	0.00	46.85
1062	533	161	368	0	47.36	0.00	47.36
1066	533	161	372	0	47.87	0.00	47.87
1070	533	161	376	0	48.38	0.00	48.38
1074	533	161	380	0	48.90	0.00	48.90
1078	533	161	384	0	49.41	0.00	49.41
1082	533	161	388	0	49.92	0.00	49.92
1086	533	161	392	0	50.43	0.00	50.43
1090	533	161	396	0	50.94	0.00	50.94

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
1094	533	161	400	0	51.46	0.00	51.46
1098	533	161	404	0	51.97	0.00	51.97
1102	533	161	408	0	52.48	0.00	52.48
1106	533	161	412	0	52.99	0.00	52.99
1110	533	161	416	0	53.50	0.00	53.50
1114	533	161	420	0	54.02	0.00	54.02
1118	533	161	424	0	54.53	0.00	54.53
1122	533	161	428	0	55.04	0.00	55.04
1126	533	161	432	0	55.55	0.00	55.55
1130	533	161	436	0	56.06	0.00	56.06
1134	533	161	440	0	56.58	0.00	56.58
1138	533	161	444	0	57.09	0.00	57.09
1142	533	161	448	0	57.60	0.00	57.60
1146	533	161	452	0	58.11	0.00	58.11
1150	533	161	456	0	58.62	0.00	58.62
1154	533	161	460	0	59.14	0.00	59.14
1158	533	161	464	0	59.65	0.00	59.65
1162	533	161	468	0	60.16	0.00	60.16
1166	533	161	472	0	60.67	0.00	60.67
1170	533	161	476	0	61.18	0.00	61.18
1174	533	161	480	0	61.70	0.00	61.70
1178	533	161	484	0	62.21	0.00	62.21
1182	533	161	488	0	62.72	0.00	62.72
1186	533	161	492	0	63.23	0.00	63.23
1190	533	161	496	0	63.74	0.00	63.74
1194	533	161	500	0	64.26	0.00	64.26
1198	533	161	504	0	64.77	0.00	64.77
1202	533	161	508	0	65.28	0.00	65.28
1206	533	161	512	0	65.79	0.00	65.79
1210	533	161	516	0	66.30	0.00	66.30
1214	533	161	520	0	66.82	0.00	66.82
1218	533	161	524	0	67.33	0.00	67.33
1222	533	161	528	0	67.84	0.00	67.84
1226	533	161	532	0	68.35	0.00	68.35
1230	533	161	536	0	68.86	0.00	68.86
1234	533	161	540	0	69.38	0.00	69.38
1238	533	161	544	0	69.89	0.00	69.89
1242	533	161	548	0	70.40	0.00	70.40
1246	533	161	552	0	70.91	0.00	70.91
1250	533	161	556	0	71.42	0.00	71.42
1254	533	161	560	0	71.94	0.00	71.94

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
1258	533	161	564	0	72.45	0.00	72.45
1262	533	161	568	0	72.96	0.00	72.96
1266	533	161	572	0	73.47	0.00	73.47
1270	533	161	576	0	73.98	0.00	73.98
1274	533	161	580	0	74.50	0.00	74.50
1278	533	161	584	0	75.01	0.00	75.01
1282	533	161	588	0	75.52	0.00	75.52
1286	533	161	592	0	76.03	0.00	76.03
1290	533	161	596	0	76.54	0.00	76.54
1294	533	161	600	0	77.06	0.00	77.06
1298	533	161	604	0	77.57	0.00	77.57
1302	533	161	608	0	78.08	0.00	78.08
1306	533	161	612	0	78.59	0.00	78.59
1310	533	161	616	0	79.10	0.00	79.10
1314	533	161	620	0	79.62	0.00	79.62
1318	533	161	624	0	80.13	0.00	80.13
1322	533	161	628	0	80.64	0.00	80.64
1326	533	161	632	0	81.15	0.00	81.15
1330	533	161	636	0	81.66	0.00	81.66
1334	533	161	640	0	82.18	0.00	82.18
1338	533	161	644	0	82.69	0.00	82.69
1342	533	161	648	0	83.20	0.00	83.20
1346	533	161	652	0	83.71	0.00	83.71
1350	533	161	656	0	84.22	0.00	84.22
1354	533	161	660	0	84.74	0.00	84.74
1358	533	161	664	0	85.25	0.00	85.25
1362	533	161	668	0	85.76	0.00	85.76
1366	533	161	672	0	86.27	0.00	86.27
1370	533	161	676	0	86.78	0.00	86.78
1374	533	161	680	0	87.30	0.00	87.30
1378	533	161	684	0	87.81	0.00	87.81
1382	533	161	688	0	88.32	0.00	88.32
1386	533	161	692	0	88.83	0.00	88.83
1390	533	161	696	0	89.34	0.00	89.34
1394	533	161	700	0	89.86	0.00	89.86
1398	533	161	704	0	90.37	0.00	90.37
1402	533	161	708	0	90.88	0.00	90.88
1406	533	161	712	0	91.39	0.00	91.39
1410	533	161	716	0	91.90	0.00	91.90
1414	533	161	720	0	92.42	0.00	92.42
1418	533	161	724	0	92.93	0.00	92.93

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
1422	533	161	728	0	93.44	0.00	93.44
1426	533	161	732	0	93.95	0.00	93.95
1430	533	161	736	0	94.46	0.00	94.46
1434	533	161	740	0	94.98	0.00	94.98
1438	533	161	744	0	95.49	0.00	95.49
1442	533	161	748	0	96.00	0.00	96.00
1446	533	161	752	0	96.51	0.00	96.51
1450	533	161	756	0	97.02	0.00	97.02
1454	533	161	760	0	97.54	0.00	97.54
1458	533	161	764	0	98.05	0.00	98.05
1462	533	161	768	0	98.56	0.00	98.56
1466	533	161	772	0	99.07	0.00	99.07
1470	533	161	776	0	99.58	0.00	99.58
1474	533	161	780	0	100.10	0.00	100.10
1478	533	161	784	0	100.61	0.00	100.61
1482	533	161	788	0	101.12	0.00	101.12
1486	533	161	792	0	101.63	0.00	101.63
1490	533	161	796	0	102.14	0.00	102.14
1494	533	161	800	0	102.66	0.00	102.66
1498	533	161	804	0	103.17	0.00	103.17
1502	533	161	808	0	103.68	0.00	103.68
1506	533	161	812	0	104.19	0.00	104.19
1510	533	161	816	0	104.70	0.00	104.70
1514	533	161	820	0	105.22	0.00	105.22
1518	533	161	824	0	105.73	0.00	105.73
1522	533	161	828	0	106.24	0.00	106.24
1526	533	161	832	0	106.75	0.00	106.75
1530	533	161	836	0	107.26	0.00	107.26
1534	533	161	840	0	107.78	0.00	107.78
1538	533	161	844	0	108.29	0.00	108.29
1542	533	161	848	0	108.80	0.00	108.80
1546	533	161	852	0	109.31	0.00	109.31
1550	533	161	856	0	109.82	0.00	109.82
1554	533	161	860	0	110.34	0.00	110.34
1558	533	161	864	0	110.85	0.00	110.85
1562	533	161	868	0	111.36	0.00	111.36
1566	533	161	872	0	111.87	0.00	111.87
1570	533	161	876	0	112.38	0.00	112.38
1574	533	161	880	0	112.90	0.00	112.90
1578	533	161	884	0	113.41	0.00	113.41
1582	533	161	888	0	113.92	0.00	113.92

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
1586	533	161	892	0	114.43	0.00	114.43
1590	533	161	896	0	114.94	0.00	114.94
1594	533	161	900	0	115.46	0.00	115.46
1598	533	161	904	0	115.97	0.00	115.97
1602	533	161	908	0	116.48	0.00	116.48
1606	533	161	912	0	116.99	0.00	116.99
1610	533	161	916	0	117.50	0.00	117.50
1614	533	161	920	0	118.02	0.00	118.02
1618	533	161	924	0	118.53	0.00	118.53
1622	533	161	928	0	119.04	0.00	119.04
1626	533	161	932	0	119.55	0.00	119.55
1630	533	161	936	0	120.06	0.00	120.06
1634	533	161	940	0	120.58	0.00	120.58
1638	533	161	944	0	121.09	0.00	121.09
1642	533	161	948	0	121.60	0.00	121.60
1646	533	161	952	0	122.11	0.00	122.11
1650	533	161	956	0	122.62	0.00	122.62
1654	533	161	960	0	123.14	0.00	123.14
1658	533	161	964	0	123.65	0.00	123.65
1662	533	161	968	0	124.16	0.00	124.16
1666	533	161	972	0	124.67	0.00	124.67
1670	533	161	976	0	125.18	0.00	125.18
1674	533	161	980	0	125.70	0.00	125.70
1678	533	161	984	0	126.21	0.00	126.21
1682	533	161	988	0	126.72	0.00	126.72
1686	533	161	992	0	127.23	0.00	127.23
1690	533	161	996	0	127.74	0.00	127.74
1694	533	161	1000	0	128.26	0.00	128.26
1698	533	161	1004	0	128.77	0.00	128.77
1702	533	161	1008	0	129.28	0.00	129.28
1706	533	161	1012	0	129.79	0.00	129.79
1710	533	161	1016	0	130.30	0.00	130.30
1714	533	161	1020	0	130.82	0.00	130.82
1718	533	161	1024	0	131.33	0.00	131.33
1722	533	161	1028	0	131.84	0.00	131.84
1726	533	161	1032	0	132.35	0.00	132.35
1730	533	161	1036	0	132.86	0.00	132.86
1734	533	161	1040	0	133.38	0.00	133.38
1738	533	161	1044	0	133.89	0.00	133.89
1742	533	161	1048	0	134.40	0.00	134.40
1746	533	161	1052	0	134.91	0.00	134.91

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
1750	533	161	1056	0	135.42	0.00	135.42
1754	533	161	1060	0	135.94	0.00	135.94
1758	533	161	1064	0	136.45	0.00	136.45
1762	533	161	1068	0	136.96	0.00	136.96
1766	533	161	1072	0	137.47	0.00	137.47
1770	533	161	1076	0	137.98	0.00	137.98
1774	533	161	1080	0	138.50	0.00	138.50
1778	533	161	1084	0	139.01	0.00	139.01
1782	533	161	1088	0	139.52	0.00	139.52
1786	533	161	1092	0	140.03	0.00	140.03
1790	533	161	1096	0	140.54	0.00	140.54
1794	533	161	1100	0	141.06	0.00	141.06
1798	533	161	1104	0	141.57	0.00	141.57
1802	533	161	1108	0	142.08	0.00	142.08
1806	533	161	1112	0	142.59	0.00	142.59
1810	533	161	1116	0	143.10	0.00	143.10
1814	533	161	1120	0	143.62	0.00	143.62
1818	533	161	1124	0	144.13	0.00	144.13
1822	533	161	1128	0	144.64	0.00	144.64
1826	533	161	1132	0	145.15	0.00	145.15
1830	533	161	1136	0	145.66	0.00	145.66
1834	533	161	1140	0	146.18	0.00	146.18
1838	533	161	1144	0	146.69	0.00	146.69
1842	533	161	1148	0	147.20	0.00	147.20
1846	533	161	1152	0	147.71	0.00	147.71
1850	533	161	1156	0	148.22	0.00	148.22
1854	533	161	1160	0	148.74	0.00	148.74
1858	533	161	1164	0	149.25	0.00	149.25
1862	533	161	1168	0	149.76	0.00	149.76
1866	533	161	1172	0	150.27	0.00	150.27
1870	533	161	1176	0	150.78	0.00	150.78
1874	533	161	1180	0	151.30	0.00	151.30
1878	533	161	1184	0	151.81	0.00	151.81
1882	533	161	1188	0	152.32	0.00	152.32
1886	533	161	1192	0	152.83	0.00	152.83
1890	533	161	1196	0	153.34	0.00	153.34
1894	533	161	1200	0	153.86	0.00	153.86
1898	533	161	1204	0	154.37	0.00	154.37
1902	533	161	1208	0	154.88	0.00	154.88
1906	533	161	1212	0	155.39	0.00	155.39
1910	533	161	1216	0	155.90	0.00	155.90

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
1914	533	161	1220	0	156.42	0.00	156.42
1918	533	161	1224	0	156.93	0.00	156.93
1922	533	161	1228	0	157.44	0.00	157.44
1926	533	161	1232	0	157.95	0.00	157.95
1930	533	161	1236	0	158.46	0.00	158.46
1934	533	161	1240	0	158.98	0.00	158.98
1938	533	161	1244	0	159.49	0.00	159.49
1942	533	161	1248	0	160.00	0.00	160.00
1946	533	161	1252	0	160.51	0.00	160.51
1950	533	161	1256	0	161.02	0.00	161.02
1954	533	161	1260	0	161.54	0.00	161.54
1958	533	161	1264	0	162.05	0.00	162.05
1962	533	161	1268	0	162.56	0.00	162.56
1966	533	161	1272	0	163.07	0.00	163.07
1970	533	161	1276	0	163.58	0.00	163.58
1974	533	161	1280	0	164.10	0.00	164.10
1978	533	161	1284	0	164.61	0.00	164.61
1982	533	161	1288	0	165.12	0.00	165.12
1986	533	161	1292	0	165.63	0.00	165.63
1990	533	161	1296	0	166.14	0.00	166.14
1994	533	161	1300	0	166.66	0.00	166.66
1998	533	161	1304	0	167.17	0.00	167.17
2002	533	161	1308	0	167.68	0.00	167.68
2006	533	161	1312	0	168.19	0.00	168.19
2010	533	161	1316	0	168.70	0.00	168.70
2014	533	161	1320	0	169.22	0.00	169.22
2018	533	161	1324	0	169.73	0.00	169.73
2022	533	161	1328	0	170.24	0.00	170.24
2026	533	161	1332	0	170.75	0.00	170.75
2030	533	161	1336	0	171.26	0.00	171.26
2034	533	161	1340	0	171.78	0.00	171.78
2038	533	161	1344	0	172.29	0.00	172.29
2042	533	161	1348	0	172.80	0.00	172.80
2046	533	161	1352	0	173.31	0.00	173.31
2050	533	161	1356	0	173.82	0.00	173.82
2054	533	161	1360	0	174.34	0.00	174.34
2058	533	161	1364	0	174.85	0.00	174.85
2062	533	161	1368	0	175.36	0.00	175.36
2066	533	161	1372	0	175.87	0.00	175.87
2070	533	161	1376	0	176.38	0.00	176.38
2074	533	161	1380	0	176.90	0.00	176.90

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
2078	533	161	1384	0	177.41	0.00	177.41
2082	533	161	1388	0	177.92	0.00	177.92
2086	533	161	1392	0	178.43	0.00	178.43
2090	533	161	1396	0	178.94	0.00	178.94
2094	533	161	1400	0	179.46	0.00	179.46
2098	533	161	1404	0	179.97	0.00	179.97
2102	533	161	1408	0	180.48	0.00	180.48
2106	533	161	1412	0	180.99	0.00	180.99
2110	533	161	1416	0	181.50	0.00	181.50
2114	533	161	1420	0	182.02	0.00	182.02
2118	533	161	1424	0	182.53	0.00	182.53
2122	533	161	1428	0	183.04	0.00	183.04
2126	533	161	1432	0	183.55	0.00	183.55
2130	533	161	1436	0	184.06	0.00	184.06
2134	533	161	1440	0	184.58	0.00	184.58
2138	533	161	1444	0	185.09	0.00	185.09
2142	533	161	1448	0	185.60	0.00	185.60
2146	533	161	1452	0	186.11	0.00	186.11
2150	533	161	1456	0	186.62	0.00	186.62
2154	533	161	1460	0	187.14	0.00	187.14
2158	533	161	1464	0	187.65	0.00	187.65
2162	533	161	1468	0	188.16	0.00	188.16
2166	533	161	1472	0	188.67	0.00	188.67
2170	533	161	1476	0	189.18	0.00	189.18
2174	533	161	1480	0	189.70	0.00	189.70
2178	533	161	1484	0	190.21	0.00	190.21
2182	533	161	1488	0	190.72	0.00	190.72
2186	533	161	1492	0	191.23	0.00	191.23
2190	533	161	1496	0	191.74	0.00	191.74
2194	533	161	1500	0	192.26	0.00	192.26
2198	533	161	1504	0	192.77	0.00	192.77
2202	533	161	1508	0	193.28	0.00	193.28
2206	533	161	1512	0	193.79	0.00	193.79
2210	533	161	1516	0	194.30	0.00	194.30
2214	533	161	1520	0	194.82	0.00	194.82
2218	533	161	1524	0	195.33	0.00	195.33
2222	533	161	1528	0	195.84	0.00	195.84
2226	533	161	1532	0	196.35	0.00	196.35
2230	533	161	1536	0	196.86	0.00	196.86
2234	533	161	1540	0	197.38	0.00	197.38
2238	533	161	1544	0	197.89	0.00	197.89

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
2242	533	161	1548	0	198.40	0.00	198.40
2246	533	161	1552	0	198.91	0.00	198.91
2250	533	161	1556	0	199.42	0.00	199.42
2254	533	161	1560	0	199.94	0.00	199.94
2258	533	161	1564	0	200.45	0.00	200.45
2262	533	161	1568	0	200.96	0.00	200.96
2266	533	161	1572	0	201.47	0.00	201.47
2270	533	161	1576	0	201.98	0.00	201.98
2274	533	161	1580	0	202.50	0.00	202.50
2278	533	161	1584	0	203.01	0.00	203.01
2282	533	161	1588	0	203.52	0.00	203.52
2286	533	161	1592	0	204.03	0.00	204.03
2290	533	161	1596	0	204.54	0.00	204.54
2294	533	161	1600	0	205.06	0.00	205.06
2298	533	161	1604	0	205.57	0.00	205.57
2302	533	161	1608	0	206.08	0.00	206.08
2306	533	161	1612	0	206.59	0.00	206.59
2310	533	161	1616	0	207.10	0.00	207.10
2314	533	161	1620	0	207.62	0.00	207.62
2318	533	161	1624	0	208.13	0.00	208.13
2322	533	161	1628	0	208.64	0.00	208.64
2326	533	161	1632	0	209.15	0.00	209.15
2330	533	161	1636	0	209.66	0.00	209.66
2334	533	161	1640	0	210.18	0.00	210.18
2338	533	161	1644	0	210.69	0.00	210.69
2342	533	161	1648	0	211.20	0.00	211.20
2346	533	161	1652	0	211.71	0.00	211.71
2350	533	161	1656	0	212.22	0.00	212.22
2354	533	161	1660	0	212.74	0.00	212.74
2358	533	161	1664	0	213.25	0.00	213.25
2362	533	161	1668	0	213.76	0.00	213.76
2366	533	161	1672	0	214.27	0.00	214.27
2370	533	161	1676	0	214.78	0.00	214.78
2374	533	161	1680	0	215.30	0.00	215.30
2378	533	161	1684	0	215.81	0.00	215.81
2382	533	161	1688	0	216.32	0.00	216.32
2386	533	161	1692	0	216.83	0.00	216.83
2390	533	161	1696	0	217.34	0.00	217.34
2394	533	161	1700	0	217.86	0.00	217.86
2398	533	161	1704	0	218.37	0.00	218.37
2402	533	161	1708	0	218.88	0.00	218.88

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
2406	533	161	1712	0	219.39	0.00	219.39
2410	533	161	1716	0	219.90	0.00	219.90
2414	533	161	1720	0	220.42	0.00	220.42
2418	533	161	1724	0	220.93	0.00	220.93
2422	533	161	1728	0	221.44	0.00	221.44
2426	533	161	1732	0	221.95	0.00	221.95
2430	533	161	1736	0	222.46	0.00	222.46
2434	533	161	1740	0	222.98	0.00	222.98
2438	533	161	1744	0	223.49	0.00	223.49
2442	533	161	1748	0	224.00	0.00	224.00
2446	533	161	1752	0	224.51	0.00	224.51
2450	533	161	1756	0	225.02	0.00	225.02
2454	533	161	1760	0	225.54	0.00	225.54
2458	533	161	1764	0	226.05	0.00	226.05
2462	533	161	1768	0	226.56	0.00	226.56
2466	533	161	1772	0	227.07	0.00	227.07
2470	533	161	1776	0	227.58	0.00	227.58
2474	533	161	1780	0	228.10	0.00	228.10
2478	533	161	1784	0	228.61	0.00	228.61
2482	533	161	1788	0	229.12	0.00	229.12
2486	533	161	1792	0	229.63	0.00	229.63
2490	533	161	1796	0	230.14	0.00	230.14
2494	533	161	1800	0	230.66	0.00	230.66
2498	533	161	1804	0	231.17	0.00	231.17
2502	533	161	1808	0	231.68	0.00	231.68
2506	533	161	1812	0	232.19	0.00	232.19
2510	533	161	1816	0	232.70	0.00	232.70
2514	533	161	1820	0	233.22	0.00	233.22
2518	533	161	1824	0	233.73	0.00	233.73
2522	533	161	1828	0	234.24	0.00	234.24
2526	533	161	1832	0	234.75	0.00	234.75
2530	533	161	1836	0	235.26	0.00	235.26
2534	533	161	1840	0	235.78	0.00	235.78
2538	533	161	1844	0	236.29	0.00	236.29
2542	533	161	1848	0	236.80	0.00	236.80
2546	533	161	1852	0	237.31	0.00	237.31
2550	533	161	1856	0	237.82	0.00	237.82
2554	533	161	1860	0	238.34	0.00	238.34
2558	533	161	1864	0	238.85	0.00	238.85
2562	533	161	1868	0	239.36	0.00	239.36
2566	533	161	1872	0	239.87	0.00	239.87

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
2570	533	161	1876	0	240.38	0.00	240.38
2574	533	161	1880	0	240.90	0.00	240.90
2578	533	161	1884	0	241.41	0.00	241.41
2582	533	161	1888	0	241.92	0.00	241.92
2586	533	161	1892	0	242.43	0.00	242.43
2590	533	161	1896	0	242.94	0.00	242.94
2594	533	161	1900	0	243.46	0.00	243.46
2598	533	161	1904	0	243.97	0.00	243.97
2602	533	161	1908	0	244.48	0.00	244.48
2606	533	161	1912	0	244.99	0.00	244.99
2610	533	161	1916	0	245.50	0.00	245.50
2614	533	161	1920	0	246.02	0.00	246.02
2618	533	161	1924	0	246.53	0.00	246.53
2622	533	161	1928	0	247.04	0.00	247.04
2626	533	161	1932	0	247.55	0.00	247.55
2630	533	161	1936	0	248.06	0.00	248.06
2634	533	161	1940	0	248.58	0.00	248.58
2638	533	161	1944	0	249.09	0.00	249.09
2642	533	161	1948	0	249.60	0.00	249.60
2646	533	161	1952	0	250.11	0.00	250.11
2650	533	161	1956	0	250.62	0.00	250.62
2654	533	161	1960	0	251.14	0.00	251.14
2658	533	161	1964	0	251.65	0.00	251.65
2662	533	161	1968	0	252.16	0.00	252.16
2666	533	161	1972	0	252.67	0.00	252.67
2670	533	161	1976	0	253.18	0.00	253.18
2674	533	161	1980	0	253.70	0.00	253.70
2678	533	161	1984	0	254.21	0.00	254.21
2682	533	161	1988	0	254.72	0.00	254.72
2686	533	161	1992	0	255.23	0.00	255.23
2690	533	161	1996	0	255.74	0.00	255.74
2694	533	161	2000	0	256.26	0.00	256.26
2698	533	161	2004	0	256.77	0.00	256.77
2702	533	161	2008	0	257.28	0.00	257.28
2706	533	161	2012	0	257.79	0.00	257.79
2710	533	161	2016	0	258.30	0.00	258.30
2714	533	161	2020	0	258.82	0.00	258.82
2718	533	161	2024	0	259.33	0.00	259.33
2722	533	161	2028	0	259.84	0.00	259.84
2726	533	161	2032	0	260.35	0.00	260.35
2730	533	161	2036	0	260.86	0.00	260.86

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
2734	533	161	2040	0	261.38	0.00	261.38
2738	533	161	2044	0	261.89	0.00	261.89
2742	533	161	2048	0	262.40	0.00	262.40
2746	533	161	2052	0	262.91	0.00	262.91
2750	533	161	2056	0	263.42	0.00	263.42
2754	533	161	2060	0	263.94	0.00	263.94
2758	533	161	2064	0	264.45	0.00	264.45
2762	533	161	2068	0	264.96	0.00	264.96
2766	533	161	2072	0	265.47	0.00	265.47
2770	533	161	2076	0	265.98	0.00	265.98
2774	533	161	2080	0	266.50	0.00	266.50
2778	533	161	2084	0	267.01	0.00	267.01
2782	533	161	2088	0	267.52	0.00	267.52
2786	533	161	2092	0	268.03	0.00	268.03
2790	533	161	2096	0	268.54	0.00	268.54
2794	533	161	2100	0	269.06	0.00	269.06
2798	533	161	2104	0	269.57	0.00	269.57
2802	533	161	2108	0	270.08	0.00	270.08
2806	533	161	2112	0	270.59	0.00	270.59
2810	533	161	2116	0	271.10	0.00	271.10
2814	533	161	2120	0	271.62	0.00	271.62
2818	533	161	2124	0	272.13	0.00	272.13
2822	533	161	2128	0	272.64	0.00	272.64
2826	533	161	2132	0	273.15	0.00	273.15
2830	533	161	2136	0	273.66	0.00	273.66
2834	533	161	2140	0	274.18	0.00	274.18
2838	533	161	2144	0	274.69	0.00	274.69
2842	533	161	2148	0	275.20	0.00	275.20
2846	533	161	2152	0	275.71	0.00	275.71
2850	533	161	2156	0	276.22	0.00	276.22
2854	533	161	2160	0	276.74	0.00	276.74
2858	533	161	2164	0	277.25	0.00	277.25
2862	533	161	2168	0	277.76	0.00	277.76
2866	533	161	2172	0	278.27	0.00	278.27
2870	533	161	2176	0	278.78	0.00	278.78
2874	533	161	2180	0	279.30	0.00	279.30
2878	533	161	2184	0	279.81	0.00	279.81
2882	533	161	2188	0	280.32	0.00	280.32
2886	533	161	2192	0	280.83	0.00	280.83
2890	533	161	2196	0	281.34	0.00	281.34
2894	533	161	2200	0	281.86	0.00	281.86

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
2898	533	161	2204	0	282.37	0.00	282.37
2902	533	161	2208	0	282.88	0.00	282.88
2906	533	161	2212	0	283.39	0.00	283.39
2910	533	161	2216	0	283.90	0.00	283.90
2914	533	161	2220	0	284.42	0.00	284.42
2918	533	161	2224	0	284.93	0.00	284.93
2922	533	161	2228	0	285.44	0.00	285.44
2926	533	161	2232	0	285.95	0.00	285.95
2930	533	161	2236	0	286.46	0.00	286.46
2934	533	161	2240	0	286.98	0.00	286.98
2938	533	161	2244	0	287.49	0.00	287.49
2942	533	161	2248	0	288.00	0.00	288.00
2946	533	161	2252	0	288.51	0.00	288.51
2950	533	161	2256	0	289.02	0.00	289.02
2954	533	161	2260	0	289.54	0.00	289.54
2958	533	161	2264	0	290.05	0.00	290.05
2962	533	161	2268	0	290.56	0.00	290.56
2966	533	161	2272	0	291.07	0.00	291.07
2970	533	161	2276	0	291.58	0.00	291.58
2974	533	161	2280	0	292.10	0.00	292.10
2978	533	161	2284	0	292.61	0.00	292.61
2982	533	161	2288	0	293.12	0.00	293.12
2986	533	161	2292	0	293.63	0.00	293.63
2990	533	161	2296	0	294.14	0.00	294.14
2994	533	161	2300	0	294.66	0.00	294.66
2998	533	161	2304	0	295.17	0.00	295.17
3002	533	161	2308	0	295.68	0.00	295.68
3006	533	161	2312	0	296.19	0.00	296.19
3010	533	161	2316	0	296.70	0.00	296.70
3014	533	161	2320	0	297.22	0.00	297.22
3018	533	161	2324	0	297.73	0.00	297.73
3022	533	161	2328	0	298.24	0.00	298.24
3026	533	161	2332	0	298.75	0.00	298.75
3030	533	161	2336	0	299.26	0.00	299.26
3034	533	161	2340	0	299.78	0.00	299.78
3038	533	161	2344	0	300.29	0.00	300.29
3042	533	161	2348	0	300.80	0.00	300.80
3046	533	161	2352	0	301.31	0.00	301.31
3050	533	161	2356	0	301.82	0.00	301.82
3054	533	161	2360	0	302.34	0.00	302.34
3058	533	161	2364	0	302.85	0.00	302.85

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
3062	533	161	2368	0	303.36	0.00	303.36
3066	533	161	2372	0	303.87	0.00	303.87
3070	533	161	2376	0	304.38	0.00	304.38
3074	533	161	2380	0	304.90	0.00	304.90
3078	533	161	2384	0	305.41	0.00	305.41
3082	533	161	2388	0	305.92	0.00	305.92
3086	533	161	2392	0	306.43	0.00	306.43
3090	533	161	2396	0	306.94	0.00	306.94
3094	533	161	2400	0	307.46	0.00	307.46
3098	533	161	2404	0	307.97	0.00	307.97
3102	533	161	2408	0	308.48	0.00	308.48
3106	533	161	2412	0	308.99	0.00	308.99
3110	533	161	2416	0	309.50	0.00	309.50
3114	533	161	2420	0	310.02	0.00	310.02
3118	533	161	2424	0	310.53	0.00	310.53
3122	533	161	2428	0	311.04	0.00	311.04
3126	533	161	2432	0	311.55	0.00	311.55
3130	533	161	2436	0	312.06	0.00	312.06
3134	533	161	2440	0	312.58	0.00	312.58
3138	533	161	2444	0	313.09	0.00	313.09
3142	533	161	2448	0	313.60	0.00	313.60
3146	533	161	2452	0	314.11	0.00	314.11
3150	533	161	2456	0	314.62	0.00	314.62
3154	533	161	2460	0	315.14	0.00	315.14
3158	533	161	2464	0	315.65	0.00	315.65
3162	533	161	2468	0	316.16	0.00	316.16
3166	533	161	2472	0	316.67	0.00	316.67
3170	533	161	2476	0	317.18	0.00	317.18
3174	533	161	2480	0	317.70	0.00	317.70
3178	533	161	2484	0	318.21	0.00	318.21
3182	533	161	2488	0	318.72	0.00	318.72
3186	533	161	2492	0	319.23	0.00	319.23
3190	533	161	2496	0	319.74	0.00	319.74
3194	533	161	2500	0	320.26	0.00	320.26
3198	533	161	2504	0	320.77	0.00	320.77
3202	533	161	2508	0	321.28	0.00	321.28
3206	533	161	2512	0	321.79	0.00	321.79
3210	533	161	2516	0	322.30	0.00	322.30
3214	533	161	2520	0	322.82	0.00	322.82
3218	533	161	2524	0	323.33	0.00	323.33
3222	533	161	2528	0	323.84	0.00	323.84

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
3226	533	161	2532	0	324.35	0.00	324.35
3230	533	161	2536	0	324.86	0.00	324.86
3234	533	161	2540	0	325.38	0.00	325.38
3238	533	161	2544	0	325.89	0.00	325.89
3242	533	161	2548	0	326.40	0.00	326.40
3246	533	161	2552	0	326.91	0.00	326.91
3250	533	161	2556	0	327.42	0.00	327.42
3254	533	161	2560	0	327.94	0.00	327.94
3258	533	161	2564	0	328.45	0.00	328.45
3262	533	161	2568	0	328.96	0.00	328.96
3266	533	161	2572	0	329.47	0.00	329.47
3270	533	161	2576	0	329.98	0.00	329.98
3274	533	161	2580	0	330.50	0.00	330.50
3278	533	161	2584	0	331.01	0.00	331.01
3282	533	161	2588	0	331.52	0.00	331.52
3286	533	161	2592	0	332.03	0.00	332.03
3290	533	161	2596	0	332.54	0.00	332.54
3294	533	161	2600	0	333.06	0.00	333.06
3298	533	161	2604	0	333.57	0.00	333.57
3302	533	161	2608	0	334.08	0.00	334.08
3306	533	161	2612	0	334.59	0.00	334.59
3310	533	161	2616	0	335.10	0.00	335.10
3314	533	161	2620	0	335.62	0.00	335.62
3318	533	161	2624	0	336.13	0.00	336.13
3322	533	161	2628	0	336.64	0.00	336.64
3326	533	161	2632	0	337.15	0.00	337.15
3330	533	161	2636	0	337.66	0.00	337.66
3334	533	161	2640	0	338.18	0.00	338.18
3338	533	161	2644	0	338.69	0.00	338.69
3342	533	161	2648	0	339.20	0.00	339.20
3346	533	161	2652	0	339.71	0.00	339.71
3350	533	161	2656	0	340.22	0.00	340.22
3354	533	161	2660	0	340.74	0.00	340.74
3358	533	161	2664	0	341.25	0.00	341.25
3362	533	161	2668	0	341.76	0.00	341.76
3366	533	161	2672	0	342.27	0.00	342.27
3370	533	161	2676	0	342.78	0.00	342.78
3374	533	161	2680	0	343.30	0.00	343.30
3378	533	161	2684	0	343.81	0.00	343.81
3382	533	161	2688	0	344.32	0.00	344.32
3386	533	161	2692	0	344.83	0.00	344.83

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
3390	533	161	2696	0	345.34	0.00	345.34
3394	533	161	2700	0	345.86	0.00	345.86
3398	533	161	2704	0	346.37	0.00	346.37
3402	533	161	2708	0	346.88	0.00	346.88
3406	533	161	2712	0	347.39	0.00	347.39
3410	533	161	2716	0	347.90	0.00	347.90
3414	533	161	2720	0	348.42	0.00	348.42
3418	533	161	2724	0	348.93	0.00	348.93
3422	533	161	2728	0	349.44	0.00	349.44
3426	533	161	2732	0	349.95	0.00	349.95
3430	533	161	2736	0	350.46	0.00	350.46
3434	533	161	2740	0	350.98	0.00	350.98
3438	533	161	2744	0	351.49	0.00	351.49
3442	533	161	2748	0	352.00	0.00	352.00
3446	533	161	2752	0	352.51	0.00	352.51
3450	533	161	2756	0	353.02	0.00	353.02
3454	533	161	2760	0	353.54	0.00	353.54
3458	533	161	2764	0	354.05	0.00	354.05
3462	533	161	2768	0	354.56	0.00	354.56
3466	533	161	2772	0	355.07	0.00	355.07
3470	533	161	2776	0	355.58	0.00	355.58
3474	533	161	2780	0	356.10	0.00	356.10
3478	533	161	2784	0	356.61	0.00	356.61
3482	533	161	2788	0	357.12	0.00	357.12
3486	533	161	2792	0	357.63	0.00	357.63
3490	533	161	2796	0	358.14	0.00	358.14
3494	533	161	2800	0	358.66	0.00	358.66
3498	533	161	2804	0	359.17	0.00	359.17
3502	533	161	2808	0	359.68	0.00	359.68
3506	533	161	2812	0	360.19	0.00	360.19
3510	533	161	2816	0	360.70	0.00	360.70
3514	533	161	2820	0	361.22	0.00	361.22
3518	533	161	2824	0	361.73	0.00	361.73
3522	533	161	2828	0	362.24	0.00	362.24
3526	533	161	2832	0	362.75	0.00	362.75
3530	533	161	2836	0	363.26	0.00	363.26
3534	533	161	2840	0	363.78	0.00	363.78
3538	533	161	2844	0	364.29	0.00	364.29
3542	533	161	2848	0	364.80	0.00	364.80
3546	533	161	2852	0	365.31	0.00	365.31
3550	533	161	2856	0	365.82	0.00	365.82

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
3554	533	161	2860	0	366.34	0.00	366.34
3558	533	161	2864	0	366.85	0.00	366.85
3562	533	161	2868	0	367.36	0.00	367.36
3566	533	161	2872	0	367.87	0.00	367.87
3570	533	161	2876	0	368.38	0.00	368.38
3574	533	161	2880	0	368.90	0.00	368.90
3578	533	161	2884	0	369.41	0.00	369.41
3582	533	161	2888	0	369.92	0.00	369.92
3586	533	161	2892	0	370.43	0.00	370.43
3590	533	161	2896	0	370.94	0.00	370.94
3594	533	161	2900	0	371.46	0.00	371.46
3598	533	161	2904	0	371.97	0.00	371.97
3602	533	161	2908	0	372.48	0.00	372.48
3606	533	161	2912	0	372.99	0.00	372.99
3610	533	161	2916	0	373.50	0.00	373.50
3614	533	161	2920	0	374.02	0.00	374.02
3618	533	161	2924	0	374.53	0.00	374.53
3622	533	161	2928	0	375.04	0.00	375.04
3626	533	161	2932	0	375.55	0.00	375.55
3630	533	161	2936	0	376.06	0.00	376.06
3634	533	161	2940	0	376.58	0.00	376.58
3638	533	161	2944	0	377.09	0.00	377.09
3642	533	161	2948	0	377.60	0.00	377.60
3646	533	161	2952	0	378.11	0.00	378.11
3650	533	161	2956	0	378.62	0.00	378.62
3654	533	161	2960	0	379.14	0.00	379.14
3658	533	161	2964	0	379.65	0.00	379.65
3662	533	161	2968	0	380.16	0.00	380.16
3666	533	161	2972	0	380.67	0.00	380.67
3670	533	161	2976	0	381.18	0.00	381.18
3674	533	161	2980	0	381.70	0.00	381.70
3678	533	161	2984	0	382.21	0.00	382.21
3682	533	161	2988	0	382.72	0.00	382.72
3686	533	161	2992	0	383.23	0.00	383.23
3690	533	161	2996	0	383.74	0.00	383.74
3694	533	161	3000	0	384.26	0.00	384.26
3698	533	161	3004	0	384.77	0.00	384.77
3702	533	161	3008	0	385.28	0.00	385.28
3706	533	161	3012	0	385.79	0.00	385.79
3710	533	161	3016	0	386.30	0.00	386.30
3714	533	161	3020	0	386.82	0.00	386.82

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
3718	533	161	3024	0	387.33	0.00	387.33
3722	533	161	3028	0	387.84	0.00	387.84
3726	533	161	3032	0	388.35	0.00	388.35
3730	533	161	3036	0	388.86	0.00	388.86
3734	533	161	3040	0	389.38	0.00	389.38
3738	533	161	3044	0	389.89	0.00	389.89
3742	533	161	3048	0	390.40	0.00	390.40
3746	533	161	3052	0	390.91	0.00	390.91
3750	533	161	3056	0	391.42	0.00	391.42
3754	533	161	3060	0	391.94	0.00	391.94
3758	533	161	3064	0	392.45	0.00	392.45
3762	533	161	3068	0	392.96	0.00	392.96
3766	533	161	3072	0	393.47	0.00	393.47
3770	533	161	3076	0	393.98	0.00	393.98
3774	533	161	3080	0	394.50	0.00	394.50
3778	533	161	3084	0	395.01	0.00	395.01
3782	533	161	3088	0	395.52	0.00	395.52
3786	533	161	3092	0	396.03	0.00	396.03
3790	533	161	3096	0	396.54	0.00	396.54
3794	533	161	3100	0	397.06	0.00	397.06
3798	533	161	3104	0	397.57	0.00	397.57
3802	533	161	3108	0	398.08	0.00	398.08
3806	533	161	3112	0	398.59	0.00	398.59
3810	533	161	3116	0	399.10	0.00	399.10
3814	533	161	3120	0	399.62	0.00	399.62
3818	533	161	3124	0	400.13	0.00	400.13
3822	533	161	3128	0	400.64	0.00	400.64
3826	533	161	3132	0	401.15	0.00	401.15
3830	533	161	3136	0	401.66	0.00	401.66
3834	533	161	3140	0	402.18	0.00	402.18
3838	533	161	3144	0	402.69	0.00	402.69
3842	533	161	3148	0	403.20	0.00	403.20
3846	533	161	3152	0	403.71	0.00	403.71
3850	533	161	3156	0	404.22	0.00	404.22
3854	533	161	3160	0	404.74	0.00	404.74
3858	533	161	3164	0	405.25	0.00	405.25
3862	533	161	3168	0	405.76	0.00	405.76
3866	533	161	3172	0	406.27	0.00	406.27
3870	533	161	3176	0	406.78	0.00	406.78
3874	533	161	3180	0	407.30	0.00	407.30
3878	533	161	3184	0	407.81	0.00	407.81

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
3882	533	161	3188	0	408.32	0.00	408.32
3886	533	161	3192	0	408.83	0.00	408.83
3890	533	161	3196	0	409.34	0.00	409.34
3894	533	161	3200	0	409.86	0.00	409.86
3898	533	161	3204	0	410.37	0.00	410.37
3902	533	161	3208	0	410.88	0.00	410.88
3906	533	161	3212	0	411.39	0.00	411.39
3910	533	161	3216	0	411.90	0.00	411.90
3914	533	161	3220	0	412.42	0.00	412.42
3918	533	161	3224	0	412.93	0.00	412.93
3922	533	161	3228	0	413.44	0.00	413.44
3926	533	161	3232	0	413.95	0.00	413.95
3930	533	161	3236	0	414.46	0.00	414.46
3934	533	161	3240	0	414.98	0.00	414.98
3938	533	161	3244	0	415.49	0.00	415.49
3942	533	161	3248	0	416.00	0.00	416.00
3946	533	161	3252	0	416.51	0.00	416.51
3950	533	161	3256	0	417.02	0.00	417.02
3954	533	161	3260	0	417.54	0.00	417.54
3958	533	161	3264	0	418.05	0.00	418.05
3962	533	161	3268	0	418.56	0.00	418.56
3966	533	161	3272	0	419.07	0.00	419.07
3970	533	161	3276	0	419.58	0.00	419.58
3974	533	161	3280	0	420.10	0.00	420.10
3978	533	161	3284	0	420.61	0.00	420.61
3982	533	161	3288	0	421.12	0.00	421.12
3986	533	161	3292	0	421.63	0.00	421.63
3990	533	161	3296	0	422.14	0.00	422.14
3994	533	161	3300	0	422.66	0.00	422.66
3998	533	161	3304	0	423.17	0.00	423.17
4002	533	161	3308	0	423.68	0.00	423.68
4006	533	161	3312	0	424.19	0.00	424.19
4010	533	161	3316	0	424.70	0.00	424.70
4014	533	161	3320	0	425.22	0.00	425.22
4018	533	161	3324	0	425.73	0.00	425.73
4022	533	161	3328	0	426.24	0.00	426.24
4026	533	161	3332	0	426.75	0.00	426.75
4030	533	161	3336	0	427.26	0.00	427.26
4034	533	161	3340	0	427.78	0.00	427.78
4038	533	161	3344	0	428.29	0.00	428.29
4042	533	161	3348	0	428.80	0.00	428.80

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) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Earnings above the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions payable on all earnings above the PT 1f	Employer's contributions ▼
£	£	£	£	£	£ p	£ p	£ p
4046	533	161	3352	0	429.31	0.00	429.31
4050	533	161	3356	0	429.82	0.00	429.82
4054	533	161	3360	0	430.34	0.00	430.34
4058	533	161	3364	0	430.85	0.00	430.85
4062	533	161	3368	0	431.36	0.00	431.36
4065	533	161	3371	0	431.49	0.00	431.49

If the employee's gross monthly pay is over £4,065 go to page 50

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 £5,765.85)

1 subtract the UEL figure from the total gross pay

$£5765.85 - £4065.00 = £1700.85$

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 51

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
Totals	£217.60

£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)

+£431.49 (employer NICs at UEL)

Totals

£649.09

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	161	3371	1700	649.09	0.00

Additional gross pay table C

Earnings on which contributions payable	Total of employee's and 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

Earnings on which contributions payable	Total of employee's and employer's contributions payable 1e
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 1e
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 1e
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.

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