



SOCIAL SECURITY

Shickyrys Y Theay

National Insurance Contributions (NICs) Tables
Not Contracted-out Contributions
Reduced Rate Tables "B" and "C"
6 April 2009 to 5 April 2010

For the Benefit of the Nation ~ Cour Foays yn Ashoon



Please note that the Isle of Man operates different rates of National Insurance and earnings limits from the United Kingdom.

Please see inside cover for further information.



Isle of Man
Government

Reiltys Ellan Vannin

DEPARTMENT OF HEALTH AND SOCIAL SECURITY

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

United Kingdom

In the United Kingdom (UK) the NICs payable by both employers and employees were increased from 6th April 2003 by an additional 1% on all earnings above the NICs weekly earnings threshold.

In the UK from 6th April 2009 the Upper Earnings Limit (UEL) has been increased to £844.

From 6th April 2009 the UK have introduced a fourth band of earnings into the calculation of NICs. This is in order to record earnings above the Upper Accrual Point £770 and the UEL.

UK Employment Arrangements

The 1% increase applies to both employer and employee NICs where an IOM resident employer employs UK resident employees to work in the UK.

The employer should use the UK UEL of £844.

Temporary Workers

The 1% increase applies to both employer and employee NICs where a UK resident employer sends UK resident employees, who normally work for that employer in the UK, to work temporarily in the IOM.

The employer should use the UK UEL of £844.

Employment Abroad

The 1% increase applies to both employer and employee NICs where an IOM resident employer sends UK resident employees, who normally work for that employer in the UK, to work abroad.

The employer should use the UK UEL of £844.

Isle of Man

In the Isle of Man (IOM) the 1% increase was applied to employer NICs only from 6th April 2003. No NICs are payable by the employee above the Upper Earnings Limit.

In the IOM from 6th April 2009 the Upper Earnings Limit (UEL) has been increased to £730.

From 6th April 2009 the IOM will not be introducing an Upper Accrual Point so the fourth band of earnings will not be included on the End of Year return (T14).

IOM Employment Arrangements

The 1% increase applies to employer NICs only where a UK resident employer employs IOM resident employees to work in the IOM.

The employer should use the IOM UEL of £730.

Temporary Workers

The 1% increase applies to employer NICs only where an IOM resident employer sends IOM resident employees, who normally work for that employer in the IOM, to work temporarily in the UK.

The employer should use the IOM UEL of £730.

Employment Abroad

The 1% increase applies to employer NICs only where an IOM resident employer sends IOM resident employees, who normally work for their employer in the IOM, to work abroad.

The 1% increase applies to employer NICs only when a UK resident employer sends IOM resident employees, who normally work for that employer in the IOM, to work abroad.

The employer should use the IOM UEL of £730 in both of the above cases.

Further Information

Further information about the rates of NICs can be obtained by contacting the Department's Contributions Section by telephoning

01624 685177

or by e-mail at

nationalinsurance.dhss@gov.im

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Save money - avoid errors

You may find this checklist useful when completing your end of year returns

- Have you used the correct T11 and T14?
- The T11 is unchanged from 2005/2006
- The T14 must show "2009/2010" 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, E or G reduced rate contributions? If not, you must deduct full rate contributions at A, D or F
- Have you any employees nearing State Pension Age?
Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- When completing your T14s
 - 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 usually either A, B, C, D, E, F, G, J, L or S.
 - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
 - have you checked that your addition is correct before entering the contribution amounts?
(both sides of T11 added up and carried forward)
- Is the information from every T14 included in the totals on your T37?
- Do you operate a company pension scheme that is contracted-out of State Second Pension, previously known as the State Earnings Related Pension Scheme? If so, don't forget to show your Employer's Contracted-out Number and the Scheme Contracted-Out Number on the T14s.

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

- Make sure your staff know they must notify you and the Department's Contributions Section of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B, E or G contributions.

Software

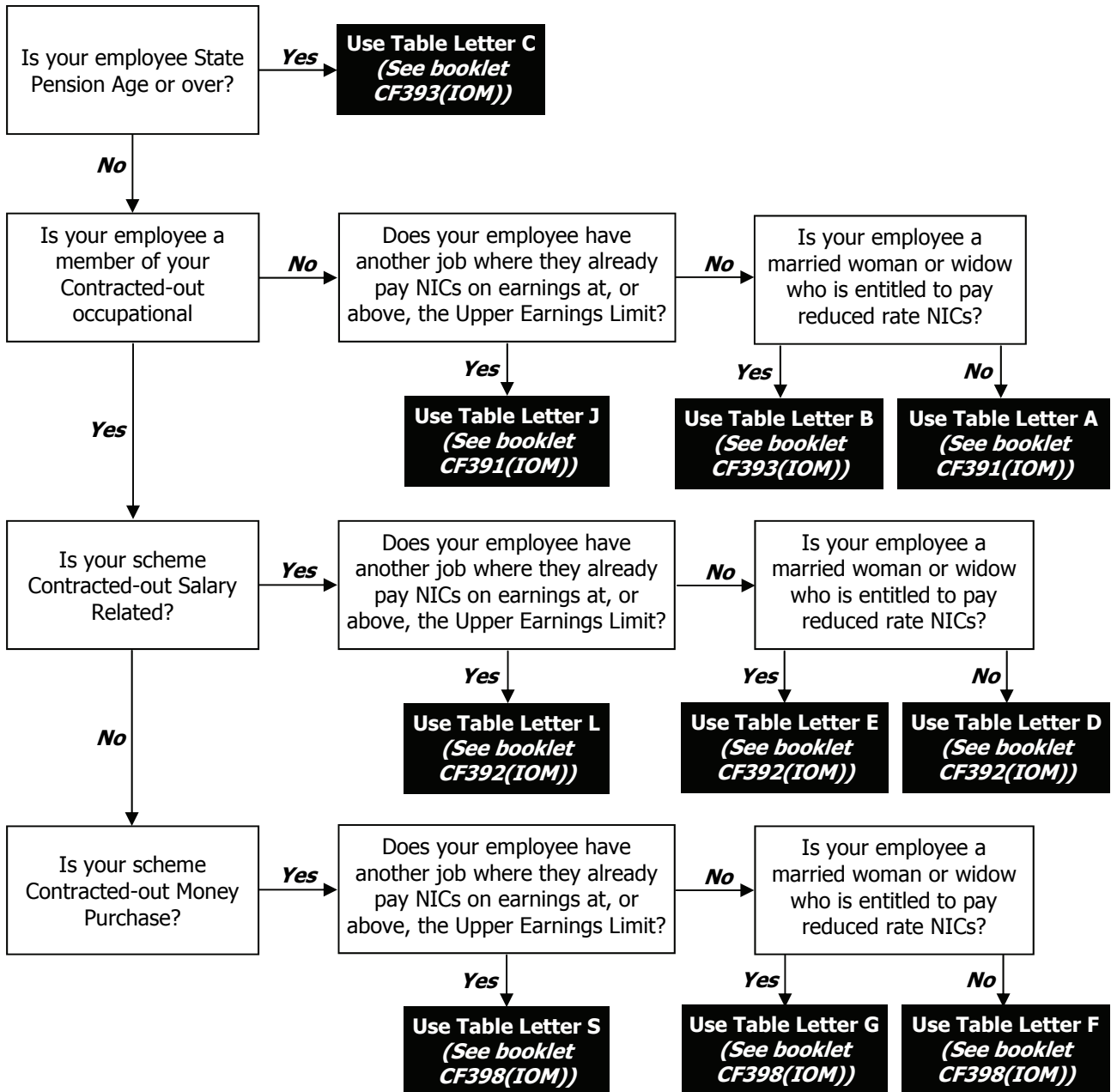
- Has your software been upgraded for 2009-2010?

Which National Insurance Tables to use

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

Check you are using the Tables for 2009 – 2010.

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



If you employ mariners, please contact the Department's Contributions 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 2009/2010.

More copies of these tables can be requested from the Department's Contributions Section on 01624 685177 or online at www.gov.im/dhss under Social Security.

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

Important changes to the National Insurance Contribution (NIC) system from 6 April 2003

The Department introduced changes to the way in which Class 1 NICs for which employees and employers are calculated, recorded and reported from 6th April 2003 (as described in detail on the first page of this book). The layout of these tables reflects those changes.

If you are unsure what rates you should be applying, please contact the Department's Contributions Section on 01624 685177 or at our e-mail address of nationalinsurance.dhss@gov.im for further guidance.

The first earnings figure in each table is the Lower Earnings Limit (LEL) which is either £95 weekly or £412 monthly. This is because NICs liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) which is £110 weekly or £476 monthly. But, for standard rate NICs, earnings between the LEL and the ET are used to protect the employee's entitlement to benefit.

The LEL for 2009/2010 is £95 per week or £412 per month.

The ET for 2009/2010 is £110 per week or £476 per month.

The Upper Earnings Limit (UEL) is £730 per week or £3163 per month.

On weekly earnings of £95.00

employee's NICs due = NIL

employer's NICs due = NIL

On weekly earnings of £111.00

employee's NICs due = £0.10 ($£111 - £110 = £1 \times 10\% = £0.10$)*

employer's NICs due = £0.13 ($£111 - £110 = £1 \times 12.8\% = £0.13$)*

* Exact % method used in calculation.

An example form T11 is shown on page 5.

Changes for the 2009/2010 tax year

At the time this leaflet was being printed, changes in the rates of NICs for the 2009/2010 tax year were still subject to Tynwald approval. Should Tynwald approval not be obtained, the Department will inform you of any further changes before 6th April 2009.

Using these tables to work out National Insurance Contributions NICs

Introduction

You can work out NICs by using either

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the *Employer's Guide to NICs* (CWG2)(2008) (IOM).

For general information about NICs, please see the *Employer's Guide to NICs* (CWG2)(2009)(IOM).

Are you using the right tables?

Only use these tables between **6th April 2009** and **5th April 2010**, ie the 2009-2010 tax year.

Only use the tables in this leaflet for employees who are employed in the 2009-2010 tax year, and for whom NICs are payable under contribution Table letter B or C.

For further information about contribution Table letters, see the *Employer's Guide to NICs* (CWG2) (2009)(IOM).

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

About these tables

The tables under letters B and C contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

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

Identifying the correct table to use

Table B

Use this table for married women or widows

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

Table C

Use this table for men aged 65 or over and women aged 60 or over, for whom you hold a valid certificate CA4140 or CF384.

How to use these tables

Step Action

- 1 Decide which table (B or C and weekly or monthly) is appropriate for the employee.
- 2 Look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see pages 54.
- 3 Record the figures in each column of the table onto the employee's Deductions Working Sheet, form T11. See the example on page 5.

Adapting these tables for pay intervals other than weekly or monthly

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

Step Action

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

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

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.

If you are unhappy with our service

Leaflet COMP.NI(IOM) "Unhappy With Our Service" gives details of our complaints procedures. You can get this leaflet from any of the Department's offices.

If you are unhappy with any aspect of the service that you have received from the Department, you should write to the Director of Social Security, Social Security Division, DHSS, Markwell House, Douglas, IM1 2RZ.

Earnings limits and NIC rates

Earnings limits	Employee's contribution		Employer's contribution
	Contribution Table letter B	Contribution Table letter C	Contribution Table letters B and C
Below £95.00 weekly, or below £412.00 monthly, or below £4940.00 yearly	Nil	Nil	Nil
£95.00 to £110.00 weekly, or £412.00 to £476.00 monthly, or £4940.00 to £5715.00 yearly	0%	Nil	0%
£110.01 to £730.00 weekly, or £476.01 to £3163.00 monthly, or £5715.01 to £37,960.00 yearly	3.85% on earnings above the ET	Nil	12.8% on all earnings above the ET
Over £730.00 weekly, or over £3163.00 monthly, or over £37,960.00 yearly	3.85% on earnings above the ET, up to and including the UEL, then Nil on all earnings above the UEL	Nil	12.8% on all earnings above the ET

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

Example

A monthly paid male employee in not contracted-out employment earns £884.15, payable on 29th May 2009 (tax month 2).

NICs are due under Monthly Table letter B. The nearest lower figure to £884.15 is £884
Record the figures shown in the table onto the employee's form T11.

Extract from Monthly table B

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
884	412	64	408	68.27	15.79	52.48

Extract from Form T11

		National Insurance contributions						Notes: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit	
Month no	Week no <i>for Employer's use</i>	Earnings details			Contribution details				
		Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions - mark minus amounts 'R'		Employee's contributions due on all earnings above the ET		
		1a	1b	1c	1d	1e	1f	1g	1h
		£	£	£	£	p	£	p	
1									
2									
3									
1	4	412	64	408	68.27	15.79			

For tips on completing form T11, see the Employer's Guide to NICs (CWG2)(2009)(IOM).

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

Table
letter

B

Use this table for

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

Do not use this table for

- Women aged 60 or over, see Table C
- Women for whom you hold form RD950 or CA2700, see leaflet CF391(IOM)

Completing Deductions Working Sheet, form T11 or substitute

- enter 'B' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form T11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form T11 if you wish.

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 54.

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.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
Up to and including 94.99	No NIC Liability, make no entries on forms T11 and T14					
95	95	0	0	0.00	0.00	0.00
96	95	1	0	0.00	0.00	0.00
97	95	2	0	0.00	0.00	0.00
98	95	3	0	0.00	0.00	0.00
99	95	4	0	0.00	0.00	0.00
100	95	5	0	0.00	0.00	0.00
101	95	6	0	0.00	0.00	0.00
102	95	7	0	0.00	0.00	0.00
103	95	8	0	0.00	0.00	0.00
104	95	9	0	0.00	0.00	0.00
105	95	10	0	0.00	0.00	0.00
106	95	11	0	0.00	0.00	0.00
107	95	12	0	0.00	0.00	0.00
108	95	13	0	0.00	0.00	0.00
109	95	14	0	0.00	0.00	0.00
110	95	15	0	0.00	0.00	0.00
111	95	15	1	0.25	0.06	0.19
112	95	15	2	0.42	0.10	0.32
113	95	15	3	0.58	0.13	0.45
114	95	15	4	0.75	0.17	0.58
115	95	15	5	0.91	0.21	0.70
116	95	15	6	1.08	0.25	0.83
117	95	15	7	1.25	0.29	0.96
118	95	15	8	1.42	0.33	1.09
119	95	15	9	1.59	0.37	1.22
120	95	15	10	1.74	0.40	1.34
121	95	15	11	1.91	0.44	1.47
122	95	15	12	2.08	0.48	1.60
123	95	15	13	2.25	0.52	1.73
124	95	15	14	2.42	0.56	1.86

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
125	95	15	15	2.58	0.60	1.98
126	95	15	16	2.75	0.64	2.11
127	95	15	17	2.91	0.67	2.24
128	95	15	18	3.08	0.71	2.37
129	95	15	19	3.25	0.75	2.50
130	95	15	20	3.41	0.79	2.62
131	95	15	21	3.58	0.83	2.75
132	95	15	22	3.75	0.87	2.88
133	95	15	23	3.91	0.90	3.01
134	95	15	24	4.08	0.94	3.14
135	95	15	25	4.24	0.98	3.26
136	95	15	26	4.41	1.02	3.39
137	95	15	27	4.58	1.06	3.52
138	95	15	28	4.75	1.10	3.65
139	95	15	29	4.92	1.14	3.78
140	95	15	30	5.07	1.17	3.90
141	95	15	31	5.24	1.21	4.03
142	95	15	32	5.41	1.25	4.16
143	95	15	33	5.58	1.29	4.29
144	95	15	34	5.75	1.33	4.42
145	95	15	35	5.91	1.37	4.54
146	95	15	36	6.08	1.41	4.67
147	95	15	37	6.24	1.44	4.80
148	95	15	38	6.41	1.48	4.93
149	95	15	39	6.58	1.52	5.06
150	95	15	40	6.74	1.56	5.18
151	95	15	41	6.91	1.60	5.31
152	95	15	42	7.08	1.64	5.44
153	95	15	43	7.24	1.67	5.57
154	95	15	44	7.41	1.71	5.70
155	95	15	45	7.57	1.75	5.82
156	95	15	46	7.74	1.79	5.95
157	95	15	47	7.91	1.83	6.08
158	95	15	48	8.08	1.87	6.21
159	95	15	49	8.25	1.91	6.34
160	95	15	50	8.40	1.94	6.46
161	95	15	51	8.57	1.98	6.59
162	95	15	52	8.74	2.02	6.72
163	95	15	53	8.91	2.06	6.85
164	95	15	54	9.08	2.10	6.98
165	95	15	55	9.24	2.14	7.10
166	95	15	56	9.41	2.18	7.23
167	95	15	57	9.57	2.21	7.36
168	95	15	58	9.74	2.25	7.49
169	95	15	59	9.91	2.29	7.62
170	95	15	60	10.07	2.33	7.74
171	95	15	61	10.24	2.37	7.87
172	95	15	62	10.41	2.41	8.00
173	95	15	63	10.57	2.44	8.13
174	95	15	64	10.74	2.48	8.26
175	95	15	65	10.90	2.52	8.38
176	95	15	66	11.07	2.56	8.51
177	95	15	67	11.24	2.60	8.64
178	95	15	68	11.41	2.64	8.77
179	95	15	69	11.58	2.68	8.90
180	95	15	70	11.73	2.71	9.02
181	95	15	71	11.90	2.75	9.15
182	95	15	72	12.07	2.79	9.28
183	95	15	73	12.24	2.83	9.41
184	95	15	74	12.41	2.87	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
185	95	15	75	12.57	2.91	9.66
186	95	15	76	12.74	2.95	9.79
187	95	15	77	12.90	2.98	9.92
188	95	15	78	13.07	3.02	10.05
189	95	15	79	13.24	3.06	10.18
190	95	15	80	13.40	3.10	10.30
191	95	15	81	13.57	3.14	10.43
192	95	15	82	13.74	3.18	10.56
193	95	15	83	13.90	3.21	10.69
194	95	15	84	14.07	3.25	10.82
195	95	15	85	14.23	3.29	10.94
196	95	15	86	14.40	3.33	11.07
197	95	15	87	14.57	3.37	11.20
198	95	15	88	14.74	3.41	11.33
199	95	15	89	14.91	3.45	11.46
200	95	15	90	15.06	3.48	11.58
201	95	15	91	15.23	3.52	11.71
202	95	15	92	15.40	3.56	11.84
203	95	15	93	15.57	3.60	11.97
204	95	15	94	15.74	3.64	12.10
205	95	15	95	15.90	3.68	12.22
206	95	15	96	16.07	3.72	12.35
207	95	15	97	16.23	3.75	12.48
208	95	15	98	16.40	3.79	12.61
209	95	15	99	16.57	3.83	12.74
210	95	15	100	16.73	3.87	12.86
211	95	15	101	16.90	3.91	12.99
212	95	15	102	17.07	3.95	13.12
213	95	15	103	17.23	3.98	13.25
214	95	15	104	17.40	4.02	13.38
215	95	15	105	17.56	4.06	13.50
216	95	15	106	17.73	4.10	13.63
217	95	15	107	17.90	4.14	13.76
218	95	15	108	18.07	4.18	13.89
219	95	15	109	18.24	4.22	14.02
220	95	15	110	18.39	4.25	14.14
221	95	15	111	18.56	4.29	14.27
222	95	15	112	18.73	4.33	14.40
223	95	15	113	18.90	4.37	14.53
224	95	15	114	19.07	4.41	14.66
225	95	15	115	19.23	4.45	14.78
226	95	15	116	19.40	4.49	14.91
227	95	15	117	19.56	4.52	15.04
228	95	15	118	19.73	4.56	15.17
229	95	15	119	19.90	4.60	15.30
230	95	15	120	20.06	4.64	15.42
231	95	15	121	20.23	4.68	15.55
232	95	15	122	20.40	4.72	15.68
233	95	15	123	20.56	4.75	15.81
234	95	15	124	20.73	4.79	15.94
235	95	15	125	20.89	4.83	16.06
236	95	15	126	21.06	4.87	16.19
237	95	15	127	21.23	4.91	16.32
238	95	15	128	21.40	4.95	16.45
239	95	15	129	21.57	4.99	16.58
240	95	15	130	21.72	5.02	16.70
241	95	15	131	21.89	5.06	16.83
242	95	15	132	22.06	5.10	16.96
243	95	15	133	22.23	5.14	17.09
244	95	15	134	22.40	5.18	17.22

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
245	95	15	135	22.56	5.22	17.34
246	95	15	136	22.73	5.26	17.47
247	95	15	137	22.89	5.29	17.60
248	95	15	138	23.06	5.33	17.73
249	95	15	139	23.23	5.37	17.86
250	95	15	140	23.39	5.41	17.98
251	95	15	141	23.56	5.45	18.11
252	95	15	142	23.73	5.49	18.24
253	95	15	143	23.89	5.52	18.37
254	95	15	144	24.06	5.56	18.50
255	95	15	145	24.22	5.60	18.62
256	95	15	146	24.39	5.64	18.75
257	95	15	147	24.56	5.68	18.88
258	95	15	148	24.73	5.72	19.01
259	95	15	149	24.90	5.76	19.14
260	95	15	150	25.05	5.79	19.26
261	95	15	151	25.22	5.83	19.39
262	95	15	152	25.39	5.87	19.52
263	95	15	153	25.56	5.91	19.65
264	95	15	154	25.73	5.95	19.78
265	95	15	155	25.89	5.99	19.90
266	95	15	156	26.06	6.03	20.03
267	95	15	157	26.22	6.06	20.16
268	95	15	158	26.39	6.10	20.29
269	95	15	159	26.56	6.14	20.42
270	95	15	160	26.72	6.18	20.54
271	95	15	161	26.89	6.22	20.67
272	95	15	162	27.06	6.26	20.80
273	95	15	163	27.22	6.29	20.93
274	95	15	164	27.39	6.33	21.06
275	95	15	165	27.55	6.37	21.18
276	95	15	166	27.72	6.41	21.31
277	95	15	167	27.89	6.45	21.44
278	95	15	168	28.06	6.49	21.57
279	95	15	169	28.23	6.53	21.70
280	95	15	170	28.38	6.56	21.82
281	95	15	171	28.55	6.60	21.95
282	95	15	172	28.72	6.64	22.08
283	95	15	173	28.89	6.68	22.21
284	95	15	174	29.06	6.72	22.34
285	95	15	175	29.22	6.76	22.46
286	95	15	176	29.39	6.80	22.59
287	95	15	177	29.55	6.83	22.72
288	95	15	178	29.72	6.87	22.85
289	95	15	179	29.89	6.91	22.98
290	95	15	180	30.05	6.95	23.10
291	95	15	181	30.22	6.99	23.23
292	95	15	182	30.39	7.03	23.36
293	95	15	183	30.55	7.06	23.49
294	95	15	184	30.72	7.10	23.62
295	95	15	185	30.88	7.14	23.74
296	95	15	186	31.05	7.18	23.87
297	95	15	187	31.22	7.22	24.00
298	95	15	188	31.39	7.26	24.13
299	95	15	189	31.56	7.30	24.26
300	95	15	190	31.71	7.33	24.38
301	95	15	191	31.88	7.37	24.51
302	95	15	192	32.05	7.41	24.64
303	95	15	193	32.22	7.45	24.77
304	95	15	194	32.39	7.49	24.90

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
305	95	15	195	32.55	7.53	25.02
306	95	15	196	32.72	7.57	25.15
307	95	15	197	32.88	7.60	25.28
308	95	15	198	33.05	7.64	25.41
309	95	15	199	33.22	7.68	25.54
310	95	15	200	33.38	7.72	25.66
311	95	15	201	33.55	7.76	25.79
312	95	15	202	33.72	7.80	25.92
313	95	15	203	33.88	7.83	26.05
314	95	15	204	34.05	7.87	26.18
315	95	15	205	34.21	7.91	26.30
316	95	15	206	34.38	7.95	26.43
317	95	15	207	34.55	7.99	26.56
318	95	15	208	34.72	8.03	26.69
319	95	15	209	34.89	8.07	26.82
320	95	15	210	35.04	8.10	26.94
321	95	15	211	35.21	8.14	27.07
322	95	15	212	35.38	8.18	27.20
323	95	15	213	35.55	8.22	27.33
324	95	15	214	35.72	8.26	27.46
325	95	15	215	35.88	8.30	27.58
326	95	15	216	36.05	8.34	27.71
327	95	15	217	36.21	8.37	27.84
328	95	15	218	36.38	8.41	27.97
329	95	15	219	36.55	8.45	28.10
330	95	15	220	36.71	8.49	28.22
331	95	15	221	36.88	8.53	28.35
332	95	15	222	37.05	8.57	28.48
333	95	15	223	37.21	8.60	28.61
334	95	15	224	37.38	8.64	28.74
335	95	15	225	37.54	8.68	28.86
336	95	15	226	37.71	8.72	28.99
337	95	15	227	37.88	8.76	29.12
338	95	15	228	38.05	8.80	29.25
339	95	15	229	38.22	8.84	29.38
340	95	15	230	38.37	8.87	29.50
341	95	15	231	38.54	8.91	29.63
342	95	15	232	38.71	8.95	29.76
343	95	15	233	38.88	8.99	29.89
344	95	15	234	39.05	9.03	30.02
345	95	15	235	39.21	9.07	30.14
346	95	15	236	39.38	9.11	30.27
347	95	15	237	39.54	9.14	30.40
348	95	15	238	39.71	9.18	30.53
349	95	15	239	39.88	9.22	30.66
350	95	15	240	40.04	9.26	30.78
351	95	15	241	40.21	9.30	30.91
352	95	15	242	40.38	9.34	31.04
353	95	15	243	40.54	9.37	31.17
354	95	15	244	40.71	9.41	31.30
355	95	15	245	40.87	9.45	31.42
356	95	15	246	41.04	9.49	31.55
357	95	15	247	41.21	9.53	31.68
358	95	15	248	41.38	9.57	31.81
359	95	15	249	41.55	9.61	31.94
360	95	15	250	41.70	9.64	32.06
361	95	15	251	41.87	9.68	32.19
362	95	15	252	42.04	9.72	32.32
363	95	15	253	42.21	9.76	32.45
364	95	15	254	42.38	9.80	32.58

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
365	95	15	255	42.54	9.84	32.70
366	95	15	256	42.71	9.88	32.83
367	95	15	257	42.87	9.91	32.96
368	95	15	258	43.04	9.95	33.09
369	95	15	259	43.21	9.99	33.22
370	95	15	260	43.37	10.03	33.34
371	95	15	261	43.54	10.07	33.47
372	95	15	262	43.71	10.11	33.60
373	95	15	263	43.87	10.14	33.73
374	95	15	264	44.04	10.18	33.86
375	95	15	265	44.20	10.22	33.98
376	95	15	266	44.37	10.26	34.11
377	95	15	267	44.54	10.30	34.24
378	95	15	268	44.71	10.34	34.37
379	95	15	269	44.88	10.38	34.50
380	95	15	270	45.03	10.41	34.62
381	95	15	271	45.20	10.45	34.75
382	95	15	272	45.37	10.49	34.88
383	95	15	273	45.54	10.53	35.01
384	95	15	274	45.71	10.57	35.14
385	95	15	275	45.87	10.61	35.26
386	95	15	276	46.04	10.65	35.39
387	95	15	277	46.20	10.68	35.52
388	95	15	278	46.37	10.72	35.65
389	95	15	279	46.54	10.76	35.78
390	95	15	280	46.70	10.80	35.90
391	95	15	281	46.87	10.84	36.03
392	95	15	282	47.04	10.88	36.16
393	95	15	283	47.20	10.91	36.29
394	95	15	284	47.37	10.95	36.42
395	95	15	285	47.53	10.99	36.54
396	95	15	286	47.70	11.03	36.67
397	95	15	287	47.87	11.07	36.80
398	95	15	288	48.04	11.11	36.93
399	95	15	289	48.21	11.15	37.06
400	95	15	290	48.36	11.18	37.18
401	95	15	291	48.53	11.22	37.31
402	95	15	292	48.70	11.26	37.44
403	95	15	293	48.87	11.30	37.57
404	95	15	294	49.04	11.34	37.70
405	95	15	295	49.20	11.38	37.82
406	95	15	296	49.37	11.42	37.95
407	95	15	297	49.53	11.45	38.08
408	95	15	298	49.70	11.49	38.21
409	95	15	299	49.87	11.53	38.34
410	95	15	300	50.03	11.57	38.46
411	95	15	301	50.20	11.61	38.59
412	95	15	302	50.37	11.65	38.72
413	95	15	303	50.53	11.68	38.85
414	95	15	304	50.70	11.72	38.98
415	95	15	305	50.86	11.76	39.10
416	95	15	306	51.03	11.80	39.23
417	95	15	307	51.20	11.84	39.36
418	95	15	308	51.37	11.88	39.49
419	95	15	309	51.54	11.92	39.62
420	95	15	310	51.69	11.95	39.74
421	95	15	311	51.86	11.99	39.87
422	95	15	312	52.03	12.03	40.00
423	95	15	313	52.20	12.07	40.13
424	95	15	314	52.37	12.11	40.26

▼ 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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
425	95	15	315	52.53	12.15	40.38
426	95	15	316	52.70	12.19	40.51
427	95	15	317	52.86	12.22	40.64
428	95	15	318	53.03	12.26	40.77
429	95	15	319	53.20	12.30	40.90
430	95	15	320	53.36	12.34	41.02
431	95	15	321	53.53	12.38	41.15
432	95	15	322	53.70	12.42	41.28
433	95	15	323	53.86	12.45	41.41
434	95	15	324	54.03	12.49	41.54
435	95	15	325	54.19	12.53	41.66
436	95	15	326	54.36	12.57	41.79
437	95	15	327	54.53	12.61	41.92
438	95	15	328	54.70	12.65	42.05
439	95	15	329	54.87	12.69	42.18
440	95	15	330	55.02	12.72	42.30
441	95	15	331	55.19	12.76	42.43
442	95	15	332	55.36	12.80	42.56
443	95	15	333	55.53	12.84	42.69
444	95	15	334	55.70	12.88	42.82
445	95	15	335	55.86	12.92	42.94
446	95	15	336	56.03	12.96	43.07
447	95	15	337	56.19	12.99	43.20
448	95	15	338	56.36	13.03	43.33
449	95	15	339	56.53	13.07	43.46
450	95	15	340	56.69	13.11	43.58
451	95	15	341	56.86	13.15	43.71
452	95	15	342	57.03	13.19	43.84
453	95	15	343	57.19	13.22	43.97
454	95	15	344	57.36	13.26	44.10
455	95	15	345	57.52	13.30	44.22
456	95	15	346	57.69	13.34	44.35
457	95	15	347	57.86	13.38	44.48
458	95	15	348	58.03	13.42	44.61
459	95	15	349	58.20	13.46	44.74
460	95	15	350	58.35	13.49	44.86
461	95	15	351	58.52	13.53	44.99
462	95	15	352	58.69	13.57	45.12
463	95	15	353	58.86	13.61	45.25
464	95	15	354	59.03	13.65	45.38
465	95	15	355	59.19	13.69	45.50
466	95	15	356	59.36	13.73	45.63
467	95	15	357	59.52	13.76	45.76
468	95	15	358	59.69	13.80	45.89
469	95	15	359	59.86	13.84	46.02
470	95	15	360	60.02	13.88	46.14
471	95	15	361	60.19	13.92	46.27
472	95	15	362	60.36	13.96	46.40
473	95	15	363	60.52	13.99	46.53
474	95	15	364	60.69	14.03	46.66
475	95	15	365	60.85	14.07	46.78
476	95	15	366	61.02	14.11	46.91
477	95	15	367	61.19	14.15	47.04
478	95	15	368	61.36	14.19	47.17
479	95	15	369	61.53	14.23	47.30
480	95	15	370	61.68	14.26	47.42
481	95	15	371	61.85	14.30	47.55
482	95	15	372	62.02	14.34	47.68
483	95	15	373	62.19	14.38	47.81
484	95	15	374	62.36	14.42	47.94

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
485	95	15	375	62.52	14.46	48.06
486	95	15	376	62.69	14.50	48.19
487	95	15	377	62.85	14.53	48.32
488	95	15	378	63.02	14.57	48.45
489	95	15	379	63.19	14.61	48.58
490	95	15	380	63.35	14.65	48.70
491	95	15	381	63.52	14.69	48.83
492	95	15	382	63.69	14.73	48.96
493	95	15	383	63.85	14.76	49.09
494	95	15	384	64.02	14.80	49.22
495	95	15	385	64.18	14.84	49.34
496	95	15	386	64.35	14.88	49.47
497	95	15	387	64.52	14.92	49.60
498	95	15	388	64.69	14.96	49.73
499	95	15	389	64.86	15.00	49.86
500	95	15	390	65.01	15.03	49.98
501	95	15	391	65.18	15.07	50.11
502	95	15	392	65.35	15.11	50.24
503	95	15	393	65.52	15.15	50.37
504	95	15	394	65.69	15.19	50.50
505	95	15	395	65.85	15.23	50.62
506	95	15	396	66.02	15.27	50.75
507	95	15	397	66.18	15.30	50.88
508	95	15	398	66.35	15.34	51.01
509	95	15	399	66.52	15.38	51.14
510	95	15	400	66.68	15.42	51.26
511	95	15	401	66.85	15.46	51.39
512	95	15	402	67.02	15.50	51.52
513	95	15	403	67.18	15.53	51.65
514	95	15	404	67.35	15.57	51.78
515	95	15	405	67.51	15.61	51.90
516	95	15	406	67.68	15.65	52.03
517	95	15	407	67.85	15.69	52.16
518	95	15	408	68.02	15.73	52.29
519	95	15	409	68.19	15.77	52.42
520	95	15	410	68.34	15.80	52.54
521	95	15	411	68.51	15.84	52.67
522	95	15	412	68.68	15.88	52.80
523	95	15	413	68.85	15.92	52.93
524	95	15	414	69.02	15.96	53.06
525	95	15	415	69.18	16.00	53.18
526	95	15	416	69.35	16.04	53.31
527	95	15	417	69.51	16.07	53.44
528	95	15	418	69.68	16.11	53.57
529	95	15	419	69.85	16.15	53.70
530	95	15	420	70.01	16.19	53.82
531	95	15	421	70.18	16.23	53.95
532	95	15	422	70.35	16.27	54.08
533	95	15	423	70.51	16.30	54.21
534	95	15	424	70.68	16.34	54.34
535	95	15	425	70.84	16.38	54.46
536	95	15	426	71.01	16.42	54.59
537	95	15	427	71.18	16.46	54.72
538	95	15	428	71.35	16.50	54.85
539	95	15	429	71.52	16.54	54.98
540	95	15	430	71.67	16.57	55.10
541	95	15	431	71.84	16.61	55.23
542	95	15	432	72.01	16.65	55.36
543	95	15	433	72.18	16.69	55.49
544	95	15	434	72.35	16.73	55.62

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
545	95	15	435	72.51	16.77	55.74
546	95	15	436	72.68	16.81	55.87
547	95	15	437	72.84	16.84	56.00
548	95	15	438	73.01	16.88	56.13
549	95	15	439	73.18	16.92	56.26
550	95	15	440	73.34	16.96	56.38
551	95	15	441	73.51	17.00	56.51
552	95	15	442	73.68	17.04	56.64
553	95	15	443	73.84	17.07	56.77
554	95	15	444	74.01	17.11	56.90
555	95	15	445	74.17	17.15	57.02
556	95	15	446	74.34	17.19	57.15
557	95	15	447	74.51	17.23	57.28
558	95	15	448	74.68	17.27	57.41
559	95	15	449	74.85	17.31	57.54
560	95	15	450	75.00	17.34	57.66
561	95	15	451	75.17	17.38	57.79
562	95	15	452	75.34	17.42	57.92
563	95	15	453	75.51	17.46	58.05
564	95	15	454	75.68	17.50	58.18
565	95	15	455	75.84	17.54	58.30
566	95	15	456	76.01	17.58	58.43
567	95	15	457	76.17	17.61	58.56
568	95	15	458	76.34	17.65	58.69
569	95	15	459	76.51	17.69	58.82
570	95	15	460	76.67	17.73	58.94
571	95	15	461	76.84	17.77	59.07
572	95	15	462	77.01	17.81	59.20
573	95	15	463	77.17	17.84	59.33
574	95	15	464	77.34	17.88	59.46
575	95	15	465	77.50	17.92	59.58
576	95	15	466	77.67	17.96	59.71
577	95	15	467	77.84	18.00	59.84
578	95	15	468	78.01	18.04	59.97
579	95	15	469	78.18	18.08	60.10
580	95	15	470	78.33	18.11	60.22
581	95	15	471	78.50	18.15	60.35
582	95	15	472	78.67	18.19	60.48
583	95	15	473	78.84	18.23	60.61
584	95	15	474	79.01	18.27	60.74
585	95	15	475	79.17	18.31	60.86
586	95	15	476	79.34	18.35	60.99
587	95	15	477	79.50	18.38	61.12
588	95	15	478	79.67	18.42	61.25
589	95	15	479	79.84	18.46	61.38
590	95	15	480	80.00	18.50	61.50
591	95	15	481	80.17	18.54	61.63
592	95	15	482	80.34	18.58	61.76
593	95	15	483	80.50	18.61	61.89
594	95	15	484	80.67	18.65	62.02
595	95	15	485	80.83	18.69	62.14
596	95	15	486	81.00	18.73	62.27
597	95	15	487	81.17	18.77	62.40
598	95	15	488	81.34	18.81	62.53
599	95	15	489	81.51	18.85	62.66
600	95	15	490	81.66	18.88	62.78
601	95	15	491	81.83	18.92	62.91
602	95	15	492	82.00	18.96	63.04
603	95	15	493	82.17	19.00	63.17
604	95	15	494	82.34	19.04	63.30

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
605	95	15	495	82.50	19.08	63.42
606	95	15	496	82.67	19.12	63.55
607	95	15	497	82.83	19.15	63.68
608	95	15	498	83.00	19.19	63.81
609	95	15	499	83.17	19.23	63.94
610	95	15	500	83.33	19.27	64.06
611	95	15	501	83.50	19.31	64.19
612	95	15	502	83.67	19.35	64.32
613	95	15	503	83.83	19.38	64.45
614	95	15	504	84.00	19.42	64.58
615	95	15	505	84.16	19.46	64.70
616	95	15	506	84.33	19.50	64.83
617	95	15	507	84.50	19.54	64.96
618	95	15	508	84.67	19.58	65.09
619	95	15	509	84.84	19.62	65.22
620	95	15	510	84.99	19.65	65.34
621	95	15	511	85.16	19.69	65.47
622	95	15	512	85.33	19.73	65.60
623	95	15	513	85.50	19.77	65.73
624	95	15	514	85.67	19.81	65.86
625	95	15	515	85.83	19.85	65.98
626	95	15	516	86.00	19.89	66.11
627	95	15	517	86.16	19.92	66.24
628	95	15	518	86.33	19.96	66.37
629	95	15	519	86.50	20.00	66.50
630	95	15	520	86.66	20.04	66.62
631	95	15	521	86.83	20.08	66.75
632	95	15	522	87.00	20.12	66.88
633	95	15	523	87.16	20.15	67.01
634	95	15	524	87.33	20.19	67.14
635	95	15	525	87.49	20.23	67.26
636	95	15	526	87.66	20.27	67.39
637	95	15	527	87.83	20.31	67.52
638	95	15	528	88.00	20.35	67.65
639	95	15	529	88.17	20.39	67.78
640	95	15	530	88.32	20.42	67.90
641	95	15	531	88.49	20.46	68.03
642	95	15	532	88.66	20.50	68.16
643	95	15	533	88.83	20.54	68.29
644	95	15	534	89.00	20.58	68.42
645	95	15	535	89.16	20.62	68.54
646	95	15	536	89.33	20.66	68.67
647	95	15	537	89.49	20.69	68.80
648	95	15	538	89.66	20.73	68.93
649	95	15	539	89.83	20.77	69.06
650	95	15	540	89.99	20.81	69.18
651	95	15	541	90.16	20.85	69.31
652	95	15	542	90.33	20.89	69.44
653	95	15	543	90.49	20.92	69.57
654	95	15	544	90.66	20.96	69.70
655	95	15	545	90.82	21.00	69.82
656	95	15	546	90.99	21.04	69.95
657	95	15	547	91.16	21.08	70.08
658	95	15	548	91.33	21.12	70.21
659	95	15	549	91.50	21.16	70.34
660	95	15	550	91.65	21.19	70.46
661	95	15	551	91.82	21.23	70.59
662	95	15	552	91.99	21.27	70.72
663	95	15	553	92.16	21.31	70.85
664	95	15	554	92.33	21.35	70.98

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
665	95	15	555	92.49	21.39	71.10
666	95	15	556	92.66	21.43	71.23
667	95	15	557	92.82	21.46	71.36
668	95	15	558	92.99	21.50	71.49
669	95	15	559	93.16	21.54	71.62
670	95	15	560	93.32	21.58	71.74
671	95	15	561	93.49	21.62	71.87
672	95	15	562	93.66	21.66	72.00
673	95	15	563	93.82	21.69	72.13
674	95	15	564	93.99	21.73	72.26
675	95	15	565	94.15	21.77	72.38
676	95	15	566	94.32	21.81	72.51
677	95	15	567	94.49	21.85	72.64
678	95	15	568	94.66	21.89	72.77
679	95	15	569	94.83	21.93	72.90
680	95	15	570	94.98	21.96	73.02
681	95	15	571	95.15	22.00	73.15
682	95	15	572	95.32	22.04	73.28
683	95	15	573	95.49	22.08	73.41
684	95	15	574	95.66	22.12	73.54
685	95	15	575	95.82	22.16	73.66
686	95	15	576	95.99	22.20	73.79
687	95	15	577	96.15	22.23	73.92
688	95	15	578	96.32	22.27	74.05
689	95	15	579	96.49	22.31	74.18
690	95	15	580	96.65	22.35	74.30
691	95	15	581	96.82	22.39	74.43
692	95	15	582	96.99	22.43	74.56
693	95	15	583	97.15	22.46	74.69
694	95	15	584	97.32	22.50	74.82
695	95	15	585	97.48	22.54	74.94
696	95	15	586	97.65	22.58	75.07
697	95	15	587	97.82	22.62	75.20
698	95	15	588	97.99	22.66	75.33
699	95	15	589	98.16	22.70	75.46
700	95	15	590	98.31	22.73	75.58
701	95	15	591	98.48	22.77	75.71
702	95	15	592	98.65	22.81	75.84
703	95	15	593	98.82	22.85	75.97
704	95	15	594	98.99	22.89	76.10
705	95	15	595	99.15	22.93	76.22
706	95	15	596	99.32	22.97	76.35
707	95	15	597	99.48	23.00	76.48
708	95	15	598	99.65	23.04	76.61
709	95	15	599	99.82	23.08	76.74
710	95	15	600	99.98	23.12	76.86
711	95	15	601	100.15	23.16	76.99
712	95	15	602	100.32	23.20	77.12
713	95	15	603	100.48	23.23	77.25
714	95	15	604	100.65	23.27	77.38
715	95	15	605	100.81	23.31	77.50
716	95	15	606	100.98	23.35	77.63
717	95	15	607	101.15	23.39	77.76
718	95	15	608	101.32	23.43	77.89
719	95	15	609	101.49	23.47	78.02
720	95	15	610	101.64	23.50	78.14
721	95	15	611	101.81	23.54	78.27
722	95	15	612	101.98	23.58	78.40
723	95	15	613	102.15	23.62	78.53
724	95	15	614	102.32	23.66	78.66

Weekly table

Table
letter

B

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
725	95	15	615	102.48	23.70	78.78
726	95	15	616	102.65	23.74	78.91
727	95	15	617	102.81	23.77	79.04
728	95	15	618	102.98	23.81	79.17
729	95	15	619	103.15	23.85	79.30
730	95	15	620	103.42	24.06	79.36

If the employee's gross pay is over £730, go to page 54.

Monthly table for not contracted-out reduced rate contributions for use from 6th April 2008 to 5th April 2009

Table
letter

B

Use this table for

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

Do not use this table for

- Women aged 60 or over, see Table C
- Women for whom you hold form RD950, see leaflet CF391(IOM)

Completing Deductions Working Sheet, form T11 or substitute

- enter 'B' in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form T11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form T11 if you wish.

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 54.

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.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
Up to and including 411.99	No NIC Liability, make no entries on forms T11 and T14					
412	412	0	0	0.00	0.00	0.00
416	412	4	0	0.00	0.00	0.00
420	412	8	0	0.00	0.00	0.00
424	412	12	0	0.00	0.00	0.00
428	412	16	0	0.00	0.00	0.00
432	412	20	0	0.00	0.00	0.00
436	412	24	0	0.00	0.00	0.00
440	412	28	0	0.00	0.00	0.00
444	412	32	0	0.00	0.00	0.00
448	412	36	0	0.00	0.00	0.00
452	412	40	0	0.00	0.00	0.00
456	412	44	0	0.00	0.00	0.00
460	412	48	0	0.00	0.00	0.00
464	412	52	0	0.00	0.00	0.00
468	412	56	0	0.00	0.00	0.00
472	412	60	0	0.00	0.00	0.00
476	412	64	0	0.00	0.00	0.00
480	412	64	4	1.00	0.23	0.77
484	412	64	8	1.67	0.39	1.28
488	412	64	12	2.33	0.54	1.79
492	412	64	16	2.99	0.69	2.30
496	412	64	20	3.67	0.85	2.82
500	412	64	24	4.33	1.00	3.33
504	412	64	28	5.00	1.16	3.84
508	412	64	32	5.66	1.31	4.35
512	412	64	36	6.32	1.46	4.86
516	412	64	40	7.00	1.62	5.38
520	412	64	44	7.66	1.77	5.89
524	412	64	48	8.33	1.93	6.40
528	412	64	52	8.99	2.08	6.91

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
532	412	64	56	9.65	2.23	7.42
536	412	64	60	10.33	2.39	7.94
540	412	64	64	10.99	2.54	8.45
544	412	64	68	11.66	2.70	8.96
548	412	64	72	12.32	2.85	9.47
552	412	64	76	12.98	3.00	9.98
556	412	64	80	13.66	3.16	10.50
560	412	64	84	14.32	3.31	11.01
564	412	64	88	14.99	3.47	11.52
568	412	64	92	15.65	3.62	12.03
572	412	64	96	16.31	3.77	12.54
576	412	64	100	16.99	3.93	13.06
580	412	64	104	17.65	4.08	13.57
584	412	64	108	18.32	4.24	14.08
588	412	64	112	18.98	4.39	14.59
592	412	64	116	19.64	4.54	15.10
596	412	64	120	20.32	4.70	15.62
600	412	64	124	20.98	4.85	16.13
604	412	64	128	21.65	5.01	16.64
608	412	64	132	22.31	5.16	17.15
612	412	64	136	22.97	5.31	17.66
616	412	64	140	23.65	5.47	18.18
620	412	64	144	24.31	5.62	18.69
624	412	64	148	24.98	5.78	19.20
628	412	64	152	25.64	5.93	19.71
632	412	64	156	26.30	6.08	20.22
636	412	64	160	26.98	6.24	20.74
640	412	64	164	27.64	6.39	21.25
644	412	64	168	28.31	6.55	21.76
648	412	64	172	28.97	6.70	22.27
652	412	64	176	29.63	6.85	22.78
656	412	64	180	30.31	7.01	23.30
660	412	64	184	30.97	7.16	23.81
664	412	64	188	31.64	7.32	24.32
668	412	64	192	32.30	7.47	24.83
672	412	64	196	32.96	7.62	25.34
676	412	64	200	33.64	7.78	25.86
680	412	64	204	34.30	7.93	26.37
684	412	64	208	34.97	8.09	26.88
688	412	64	212	35.63	8.24	27.39
692	412	64	216	36.29	8.39	27.90
696	412	64	220	36.97	8.55	28.42
700	412	64	224	37.63	8.70	28.93
704	412	64	228	38.30	8.86	29.44
708	412	64	232	38.96	9.01	29.95
712	412	64	236	39.62	9.16	30.46
716	412	64	240	40.30	9.32	30.98
720	412	64	244	40.96	9.47	31.49
724	412	64	248	41.63	9.63	32.00
728	412	64	252	42.29	9.78	32.51
732	412	64	256	42.95	9.93	33.02
736	412	64	260	43.63	10.09	33.54
740	412	64	264	44.29	10.24	34.05
744	412	64	268	44.96	10.40	34.56
748	412	64	272	45.62	10.55	35.07
752	412	64	276	46.28	10.70	35.58
756	412	64	280	46.96	10.86	36.10
760	412	64	284	47.62	11.01	36.61
764	412	64	288	48.29	11.17	37.12
768	412	64	292	48.95	11.32	37.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
772	412	64	296	49.61	11.47	38.14
776	412	64	300	50.29	11.63	38.66
780	412	64	304	50.95	11.78	39.17
784	412	64	308	51.62	11.94	39.68
788	412	64	312	52.28	12.09	40.19
792	412	64	316	52.94	12.24	40.70
796	412	64	320	53.62	12.40	41.22
800	412	64	324	54.28	12.55	41.73
804	412	64	328	54.95	12.71	42.24
808	412	64	332	55.61	12.86	42.75
812	412	64	336	56.27	13.01	43.26
816	412	64	340	56.95	13.17	43.78
820	412	64	344	57.61	13.32	44.29
824	412	64	348	58.28	13.48	44.80
828	412	64	352	58.94	13.63	45.31
832	412	64	356	59.60	13.78	45.82
836	412	64	360	60.28	13.94	46.34
840	412	64	364	60.94	14.09	46.85
844	412	64	368	61.61	14.25	47.36
848	412	64	372	62.27	14.40	47.87
852	412	64	376	62.93	14.55	48.38
856	412	64	380	63.61	14.71	48.90
860	412	64	384	64.27	14.86	49.41
864	412	64	388	64.94	15.02	49.92
868	412	64	392	65.60	15.17	50.43
872	412	64	396	66.26	15.32	50.94
876	412	64	400	66.94	15.48	51.46
880	412	64	404	67.60	15.63	51.97
884	412	64	408	68.27	15.79	52.48
888	412	64	412	68.93	15.94	52.99
892	412	64	416	69.59	16.09	53.50
896	412	64	420	70.27	16.25	54.02
900	412	64	424	70.93	16.40	54.53
904	412	64	428	71.60	16.56	55.04
908	412	64	432	72.26	16.71	55.55
912	412	64	436	72.92	16.86	56.06
916	412	64	440	73.60	17.02	56.58
920	412	64	444	74.26	17.17	57.09
924	412	64	448	74.93	17.33	57.60
928	412	64	452	75.59	17.48	58.11
932	412	64	456	76.25	17.63	58.62
936	412	64	460	76.93	17.79	59.14
940	412	64	464	77.59	17.94	59.65
944	412	64	468	78.26	18.10	60.16
948	412	64	472	78.92	18.25	60.67
952	412	64	476	79.58	18.40	61.18
956	412	64	480	80.26	18.56	61.70
960	412	64	484	80.92	18.71	62.21
964	412	64	488	81.59	18.87	62.72
968	412	64	492	82.25	19.02	63.23
972	412	64	496	82.91	19.17	63.74
976	412	64	500	83.59	19.33	64.26
980	412	64	504	84.25	19.48	64.77
984	412	64	508	84.92	19.64	65.28
988	412	64	512	85.58	19.79	65.79
992	412	64	516	86.24	19.94	66.30
996	412	64	520	86.92	20.10	66.82
1000	412	64	524	87.58	20.25	67.33
1004	412	64	528	88.25	20.41	67.84
1008	412	64	532	88.91	20.56	68.35

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1012	412	64	536	89.57	20.71	68.86
1016	412	64	540	90.25	20.87	69.38
1020	412	64	544	90.91	21.02	69.89
1024	412	64	548	91.58	21.18	70.40
1028	412	64	552	92.24	21.33	70.91
1032	412	64	556	92.90	21.48	71.42
1036	412	64	560	93.58	21.64	71.94
1040	412	64	564	94.24	21.79	72.45
1044	412	64	568	94.91	21.95	72.96
1048	412	64	572	95.57	22.10	73.47
1052	412	64	576	96.23	22.25	73.98
1056	412	64	580	96.91	22.41	74.50
1060	412	64	584	97.57	22.56	75.01
1064	412	64	588	98.24	22.72	75.52
1068	412	64	592	98.90	22.87	76.03
1072	412	64	596	99.56	23.02	76.54
1076	412	64	600	100.24	23.18	77.06
1080	412	64	604	100.90	23.33	77.57
1084	412	64	608	101.57	23.49	78.08
1088	412	64	612	102.23	23.64	78.59
1092	412	64	616	102.89	23.79	79.10
1096	412	64	620	103.57	23.95	79.62
1100	412	64	624	104.23	24.10	80.13
1104	412	64	628	104.90	24.26	80.64
1108	412	64	632	105.56	24.41	81.15
1112	412	64	636	106.22	24.56	81.66
1116	412	64	640	106.90	24.72	82.18
1120	412	64	644	107.56	24.87	82.69
1124	412	64	648	108.23	25.03	83.20
1128	412	64	652	108.89	25.18	83.71
1132	412	64	656	109.55	25.33	84.22
1136	412	64	660	110.23	25.49	84.74
1140	412	64	664	110.89	25.64	85.25
1144	412	64	668	111.56	25.80	85.76
1148	412	64	672	112.22	25.95	86.27
1152	412	64	676	112.88	26.10	86.78
1156	412	64	680	113.56	26.26	87.30
1160	412	64	684	114.22	26.41	87.81
1164	412	64	688	114.89	26.57	88.32
1168	412	64	692	115.55	26.72	88.83
1172	412	64	696	116.21	26.87	89.34
1176	412	64	700	116.89	27.03	89.86
1180	412	64	704	117.55	27.18	90.37
1184	412	64	708	118.22	27.34	90.88
1188	412	64	712	118.88	27.49	91.39
1192	412	64	716	119.54	27.64	91.90
1196	412	64	720	120.22	27.80	92.42
1200	412	64	724	120.88	27.95	92.93
1204	412	64	728	121.55	28.11	93.44
1208	412	64	732	122.21	28.26	93.95
1212	412	64	736	122.87	28.41	94.46
1216	412	64	740	123.55	28.57	94.98
1220	412	64	744	124.21	28.72	95.49
1224	412	64	748	124.88	28.88	96.00
1228	412	64	752	125.54	29.03	96.51
1232	412	64	756	126.20	29.18	97.02
1236	412	64	760	126.88	29.34	97.54
1240	412	64	764	127.54	29.49	98.05
1244	412	64	768	128.21	29.65	98.56
1248	412	64	772	128.87	29.80	99.07

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1252	412	64	776	129.53	29.95	99.58
1256	412	64	780	130.21	30.11	100.10
1260	412	64	784	130.87	30.26	100.61
1264	412	64	788	131.54	30.42	101.12
1268	412	64	792	132.20	30.57	101.63
1272	412	64	796	132.86	30.72	102.14
1276	412	64	800	133.54	30.88	102.66
1280	412	64	804	134.20	31.03	103.17
1284	412	64	808	134.87	31.19	103.68
1288	412	64	812	135.53	31.34	104.19
1292	412	64	816	136.19	31.49	104.70
1296	412	64	820	136.87	31.65	105.22
1300	412	64	824	137.53	31.80	105.73
1304	412	64	828	138.20	31.96	106.24
1308	412	64	832	138.86	32.11	106.75
1312	412	64	836	139.52	32.26	107.26
1316	412	64	840	140.20	32.42	107.78
1320	412	64	844	140.86	32.57	108.29
1324	412	64	848	141.53	32.73	108.80
1328	412	64	852	142.19	32.88	109.31
1332	412	64	856	142.85	33.03	109.82
1336	412	64	860	143.53	33.19	110.34
1340	412	64	864	144.19	33.34	110.85
1344	412	64	868	144.86	33.50	111.36
1348	412	64	872	145.52	33.65	111.87
1352	412	64	876	146.18	33.80	112.38
1356	412	64	880	146.86	33.96	112.90
1360	412	64	884	147.52	34.11	113.41
1364	412	64	888	148.19	34.27	113.92
1368	412	64	892	148.85	34.42	114.43
1372	412	64	896	149.51	34.57	114.94
1376	412	64	900	150.19	34.73	115.46
1380	412	64	904	150.85	34.88	115.97
1384	412	64	908	151.52	35.04	116.48
1388	412	64	912	152.18	35.19	116.99
1392	412	64	916	152.84	35.34	117.50
1396	412	64	920	153.52	35.50	118.02
1400	412	64	924	154.18	35.65	118.53
1404	412	64	928	154.85	35.81	119.04
1408	412	64	932	155.51	35.96	119.55
1412	412	64	936	156.17	36.11	120.06
1416	412	64	940	156.85	36.27	120.58
1420	412	64	944	157.51	36.42	121.09
1424	412	64	948	158.18	36.58	121.60
1428	412	64	952	158.84	36.73	122.11
1432	412	64	956	159.50	36.88	122.62
1436	412	64	960	160.18	37.04	123.14
1440	412	64	964	160.84	37.19	123.65
1444	412	64	968	161.51	37.35	124.16
1448	412	64	972	162.17	37.50	124.67
1452	412	64	976	162.83	37.65	125.18
1456	412	64	980	163.51	37.81	125.70
1460	412	64	984	164.17	37.96	126.21
1464	412	64	988	164.84	38.12	126.72
1468	412	64	992	165.50	38.27	127.23
1472	412	64	996	166.16	38.42	127.74
1476	412	64	1000	166.84	38.58	128.26
1480	412	64	1004	167.50	38.73	128.77
1484	412	64	1008	168.17	38.89	129.28
1488	412	64	1012	168.83	39.04	129.79

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1492	412	64	1016	169.49	39.19	130.30
1496	412	64	1020	170.17	39.35	130.82
1500	412	64	1024	170.83	39.50	131.33
1504	412	64	1028	171.50	39.66	131.84
1508	412	64	1032	172.16	39.81	132.35
1512	412	64	1036	172.82	39.96	132.86
1516	412	64	1040	173.50	40.12	133.38
1520	412	64	1044	174.16	40.27	133.89
1524	412	64	1048	174.83	40.43	134.40
1528	412	64	1052	175.49	40.58	134.91
1532	412	64	1056	176.15	40.73	135.42
1536	412	64	1060	176.83	40.89	135.94
1540	412	64	1064	177.49	41.04	136.45
1544	412	64	1068	178.16	41.20	136.96
1548	412	64	1072	178.82	41.35	137.47
1552	412	64	1076	179.48	41.50	137.98
1556	412	64	1080	180.16	41.66	138.50
1560	412	64	1084	180.82	41.81	139.01
1564	412	64	1088	181.49	41.97	139.52
1568	412	64	1092	182.15	42.12	140.03
1572	412	64	1096	182.81	42.27	140.54
1576	412	64	1100	183.49	42.43	141.06
1580	412	64	1104	184.15	42.58	141.57
1584	412	64	1108	184.82	42.74	142.08
1588	412	64	1112	185.48	42.89	142.59
1592	412	64	1116	186.14	43.04	143.10
1596	412	64	1120	186.82	43.20	143.62
1600	412	64	1124	187.48	43.35	144.13
1604	412	64	1128	188.15	43.51	144.64
1608	412	64	1132	188.81	43.66	145.15
1612	412	64	1136	189.47	43.81	145.66
1616	412	64	1140	190.15	43.97	146.18
1620	412	64	1144	190.81	44.12	146.69
1624	412	64	1148	191.48	44.28	147.20
1628	412	64	1152	192.14	44.43	147.71
1632	412	64	1156	192.80	44.58	148.22
1636	412	64	1160	193.48	44.74	148.74
1640	412	64	1164	194.14	44.89	149.25
1644	412	64	1168	194.81	45.05	149.76
1648	412	64	1172	195.47	45.20	150.27
1652	412	64	1176	196.13	45.35	150.78
1656	412	64	1180	196.81	45.51	151.30
1660	412	64	1184	197.47	45.66	151.81
1664	412	64	1188	198.14	45.82	152.32
1668	412	64	1192	198.80	45.97	152.83
1672	412	64	1196	199.46	46.12	153.34
1676	412	64	1200	200.14	46.28	153.86
1680	412	64	1204	200.80	46.43	154.37
1684	412	64	1208	201.47	46.59	154.88
1688	412	64	1212	202.13	46.74	155.39
1692	412	64	1216	202.79	46.89	155.90
1696	412	64	1220	203.47	47.05	156.42
1700	412	64	1224	204.13	47.20	156.93
1704	412	64	1228	204.80	47.36	157.44
1708	412	64	1232	205.46	47.51	157.95
1712	412	64	1236	206.12	47.66	158.46
1716	412	64	1240	206.80	47.82	158.98
1720	412	64	1244	207.46	47.97	159.49
1724	412	64	1248	208.13	48.13	160.00
1728	412	64	1252	208.79	48.28	160.51

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1732	412	64	1256	209.45	48.43	161.02
1736	412	64	1260	210.13	48.59	161.54
1740	412	64	1264	210.79	48.74	162.05
1744	412	64	1268	211.46	48.90	162.56
1748	412	64	1272	212.12	49.05	163.07
1752	412	64	1276	212.78	49.20	163.58
1756	412	64	1280	213.46	49.36	164.10
1760	412	64	1284	214.12	49.51	164.61
1764	412	64	1288	214.79	49.67	165.12
1768	412	64	1292	215.45	49.82	165.63
1772	412	64	1296	216.11	49.97	166.14
1776	412	64	1300	216.79	50.13	166.66
1780	412	64	1304	217.45	50.28	167.17
1784	412	64	1308	218.12	50.44	167.68
1788	412	64	1312	218.78	50.59	168.19
1792	412	64	1316	219.44	50.74	168.70
1796	412	64	1320	220.12	50.90	169.22
1800	412	64	1324	220.78	51.05	169.73
1804	412	64	1328	221.45	51.21	170.24
1808	412	64	1332	222.11	51.36	170.75
1812	412	64	1336	222.77	51.51	171.26
1816	412	64	1340	223.45	51.67	171.78
1820	412	64	1344	224.11	51.82	172.29
1824	412	64	1348	224.78	51.98	172.80
1828	412	64	1352	225.44	52.13	173.31
1832	412	64	1356	226.10	52.28	173.82
1836	412	64	1360	226.78	52.44	174.34
1840	412	64	1364	227.44	52.59	174.85
1844	412	64	1368	228.11	52.75	175.36
1848	412	64	1372	228.77	52.90	175.87
1852	412	64	1376	229.43	53.05	176.38
1856	412	64	1380	230.11	53.21	176.90
1860	412	64	1384	230.77	53.36	177.41
1864	412	64	1388	231.44	53.52	177.92
1868	412	64	1392	232.10	53.67	178.43
1872	412	64	1396	232.76	53.82	178.94
1876	412	64	1400	233.44	53.98	179.46
1880	412	64	1404	234.10	54.13	179.97
1884	412	64	1408	234.77	54.29	180.48
1888	412	64	1412	235.43	54.44	180.99
1892	412	64	1416	236.09	54.59	181.50
1896	412	64	1420	236.77	54.75	182.02
1900	412	64	1424	237.43	54.90	182.53
1904	412	64	1428	238.10	55.06	183.04
1908	412	64	1432	238.76	55.21	183.55
1912	412	64	1436	239.42	55.36	184.06
1916	412	64	1440	240.10	55.52	184.58
1920	412	64	1444	240.76	55.67	185.09
1924	412	64	1448	241.43	55.83	185.60
1928	412	64	1452	242.09	55.98	186.11
1932	412	64	1456	242.75	56.13	186.62
1936	412	64	1460	243.43	56.29	187.14
1940	412	64	1464	244.09	56.44	187.65
1944	412	64	1468	244.76	56.60	188.16
1948	412	64	1472	245.42	56.75	188.67
1952	412	64	1476	246.08	56.90	189.18
1956	412	64	1480	246.76	57.06	189.70
1960	412	64	1484	247.42	57.21	190.21
1964	412	64	1488	248.09	57.37	190.72
1968	412	64	1492	248.75	57.52	191.23

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1972	412	64	1496	249.41	57.67	191.74
1976	412	64	1500	250.09	57.83	192.26
1980	412	64	1504	250.75	57.98	192.77
1984	412	64	1508	251.42	58.14	193.28
1988	412	64	1512	252.08	58.29	193.79
1992	412	64	1516	252.74	58.44	194.30
1996	412	64	1520	253.42	58.60	194.82
2000	412	64	1524	254.08	58.75	195.33
2004	412	64	1528	254.75	58.91	195.84
2008	412	64	1532	255.41	59.06	196.35
2012	412	64	1536	256.07	59.21	196.86
2016	412	64	1540	256.75	59.37	197.38
2020	412	64	1544	257.41	59.52	197.89
2024	412	64	1548	258.08	59.68	198.40
2028	412	64	1552	258.74	59.83	198.91
2032	412	64	1556	259.40	59.98	199.42
2036	412	64	1560	260.08	60.14	199.94
2040	412	64	1564	260.74	60.29	200.45
2044	412	64	1568	261.41	60.45	200.96
2048	412	64	1572	262.07	60.60	201.47
2052	412	64	1576	262.73	60.75	201.98
2056	412	64	1580	263.41	60.91	202.50
2060	412	64	1584	264.07	61.06	203.01
2064	412	64	1588	264.74	61.22	203.52
2068	412	64	1592	265.40	61.37	204.03
2072	412	64	1596	266.06	61.52	204.54
2076	412	64	1600	266.74	61.68	205.06
2080	412	64	1604	267.40	61.83	205.57
2084	412	64	1608	268.07	61.99	206.08
2088	412	64	1612	268.73	62.14	206.59
2092	412	64	1616	269.39	62.29	207.10
2096	412	64	1620	270.07	62.45	207.62
2100	412	64	1624	270.73	62.60	208.13
2104	412	64	1628	271.40	62.76	208.64
2108	412	64	1632	272.06	62.91	209.15
2112	412	64	1636	272.72	63.06	209.66
2116	412	64	1640	273.40	63.22	210.18
2120	412	64	1644	274.06	63.37	210.69
2124	412	64	1648	274.73	63.53	211.20
2128	412	64	1652	275.39	63.68	211.71
2132	412	64	1656	276.05	63.83	212.22
2136	412	64	1660	276.73	63.99	212.74
2140	412	64	1664	277.39	64.14	213.25
2144	412	64	1668	278.06	64.30	213.76
2148	412	64	1672	278.72	64.45	214.27
2152	412	64	1676	279.38	64.60	214.78
2156	412	64	1680	280.06	64.76	215.30
2160	412	64	1684	280.72	64.91	215.81
2164	412	64	1688	281.39	65.07	216.32
2168	412	64	1692	282.05	65.22	216.83
2172	412	64	1696	282.71	65.37	217.34
2176	412	64	1700	283.39	65.53	217.86
2180	412	64	1704	284.05	65.68	218.37
2184	412	64	1708	284.72	65.84	218.88
2188	412	64	1712	285.38	65.99	219.39
2192	412	64	1716	286.04	66.14	219.90
2196	412	64	1720	286.72	66.30	220.42
2200	412	64	1724	287.38	66.45	220.93
2204	412	64	1728	288.05	66.61	221.44
2208	412	64	1732	288.71	66.76	221.95

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
1a	1b	1c	1d	1e		
£	£	£	£	£ p	£ p	£ p
2212	412	64	1736	289.37	66.91	222.46
2216	412	64	1740	290.05	67.07	222.98
2220	412	64	1744	290.71	67.22	223.49
2224	412	64	1748	291.38	67.38	224.00
2228	412	64	1752	292.04	67.53	224.51
2232	412	64	1756	292.70	67.68	225.02
2236	412	64	1760	293.38	67.84	225.54
2240	412	64	1764	294.04	67.99	226.05
2244	412	64	1768	294.71	68.15	226.56
2248	412	64	1772	295.37	68.30	227.07
2252	412	64	1776	296.03	68.45	227.58
2256	412	64	1780	296.71	68.61	228.10
2260	412	64	1784	297.37	68.76	228.61
2264	412	64	1788	298.04	68.92	229.12
2268	412	64	1792	298.70	69.07	229.63
2272	412	64	1796	299.36	69.22	230.14
2276	412	64	1800	300.04	69.38	230.66
2280	412	64	1804	300.70	69.53	231.17
2284	412	64	1808	301.37	69.69	231.68
2288	412	64	1812	302.03	69.84	232.19
2292	412	64	1816	302.69	69.99	232.70
2296	412	64	1820	303.37	70.15	233.22
2300	412	64	1824	304.03	70.30	233.73
2304	412	64	1828	304.70	70.46	234.24
2308	412	64	1832	305.36	70.61	234.75
2312	412	64	1836	306.02	70.76	235.26
2316	412	64	1840	306.70	70.92	235.78
2320	412	64	1844	307.36	71.07	236.29
2324	412	64	1848	308.03	71.23	236.80
2328	412	64	1852	308.69	71.38	237.31
2332	412	64	1856	309.35	71.53	237.82
2336	412	64	1860	310.03	71.69	238.34
2340	412	64	1864	310.69	71.84	238.85
2344	412	64	1868	311.36	72.00	239.36
2348	412	64	1872	312.02	72.15	239.87
2352	412	64	1876	312.68	72.30	240.38
2356	412	64	1880	313.36	72.46	240.90
2360	412	64	1884	314.02	72.61	241.41
2364	412	64	1888	314.69	72.77	241.92
2368	412	64	1892	315.35	72.92	242.43
2372	412	64	1896	316.01	73.07	242.94
2376	412	64	1900	316.69	73.23	243.46
2380	412	64	1904	317.35	73.38	243.97
2384	412	64	1908	318.02	73.54	244.48
2388	412	64	1912	318.68	73.69	244.99
2392	412	64	1916	319.34	73.84	245.50
2396	412	64	1920	320.02	74.00	246.02
2400	412	64	1924	320.68	74.15	246.53
2404	412	64	1928	321.35	74.31	247.04
2408	412	64	1932	322.01	74.46	247.55
2412	412	64	1936	322.67	74.61	248.06
2416	412	64	1940	323.35	74.77	248.58
2420	412	64	1944	324.01	74.92	249.09
2424	412	64	1948	324.68	75.08	249.60
2428	412	64	1952	325.34	75.23	250.11
2432	412	64	1956	326.00	75.38	250.62
2436	412	64	1960	326.68	75.54	251.14
2440	412	64	1964	327.34	75.69	251.65
2444	412	64	1968	328.01	75.85	252.16
2448	412	64	1972	328.67	76.00	252.67

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2452	412	64	1976	329.33	76.15	253.18
2456	412	64	1980	330.01	76.31	253.70
2460	412	64	1984	330.67	76.46	254.21
2464	412	64	1988	331.34	76.62	254.72
2468	412	64	1992	332.00	76.77	255.23
2472	412	64	1996	332.66	76.92	255.74
2476	412	64	2000	333.34	77.08	256.26
2480	412	64	2004	334.00	77.23	256.77
2484	412	64	2008	334.67	77.39	257.28
2488	412	64	2012	335.33	77.54	257.79
2492	412	64	2016	335.99	77.69	258.30
2496	412	64	2020	336.67	77.85	258.82
2500	412	64	2024	337.33	78.00	259.33
2504	412	64	2028	338.00	78.16	259.84
2508	412	64	2032	338.66	78.31	260.35
2512	412	64	2036	339.32	78.46	260.86
2516	412	64	2040	340.00	78.62	261.38
2520	412	64	2044	340.66	78.77	261.89
2524	412	64	2048	341.33	78.93	262.40
2528	412	64	2052	341.99	79.08	262.91
2532	412	64	2056	342.65	79.23	263.42
2536	412	64	2060	343.33	79.39	263.94
2540	412	64	2064	343.99	79.54	264.45
2544	412	64	2068	344.66	79.70	264.96
2548	412	64	2072	345.32	79.85	265.47
2552	412	64	2076	345.98	80.00	265.98
2556	412	64	2080	346.66	80.16	266.50
2560	412	64	2084	347.32	80.31	267.01
2564	412	64	2088	347.99	80.47	267.52
2568	412	64	2092	348.65	80.62	268.03
2572	412	64	2096	349.31	80.77	268.54
2576	412	64	2100	349.99	80.93	269.06
2580	412	64	2104	350.65	81.08	269.57
2584	412	64	2108	351.32	81.24	270.08
2588	412	64	2112	351.98	81.39	270.59
2592	412	64	2116	352.64	81.54	271.10
2596	412	64	2120	353.32	81.70	271.62
2600	412	64	2124	353.98	81.85	272.13
2604	412	64	2128	354.65	82.01	272.64
2608	412	64	2132	355.31	82.16	273.15
2612	412	64	2136	355.97	82.31	273.66
2616	412	64	2140	356.65	82.47	274.18
2620	412	64	2144	357.31	82.62	274.69
2624	412	64	2148	357.98	82.78	275.20
2628	412	64	2152	358.64	82.93	275.71
2632	412	64	2156	359.30	83.08	276.22
2636	412	64	2160	359.98	83.24	276.74
2640	412	64	2164	360.64	83.39	277.25
2644	412	64	2168	361.31	83.55	277.76
2648	412	64	2172	361.97	83.70	278.27
2652	412	64	2176	362.63	83.85	278.78
2656	412	64	2180	363.31	84.01	279.30
2660	412	64	2184	363.97	84.16	279.81
2664	412	64	2188	364.64	84.32	280.32
2668	412	64	2192	365.30	84.47	280.83
2672	412	64	2196	365.96	84.62	281.34
2676	412	64	2200	366.64	84.78	281.86
2680	412	64	2204	367.30	84.93	282.37
2684	412	64	2208	367.97	85.09	282.88
2688	412	64	2212	368.63	85.24	283.39

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2692	412	64	2216	369.29	85.39	283.90
2696	412	64	2220	369.97	85.55	284.42
2700	412	64	2224	370.63	85.70	284.93
2704	412	64	2228	371.30	85.86	285.44
2708	412	64	2232	371.96	86.01	285.95
2712	412	64	2236	372.62	86.16	286.46
2716	412	64	2240	373.30	86.32	286.98
2720	412	64	2244	373.96	86.47	287.49
2724	412	64	2248	374.63	86.63	288.00
2728	412	64	2252	375.29	86.78	288.51
2732	412	64	2256	375.95	86.93	289.02
2736	412	64	2260	376.63	87.09	289.54
2740	412	64	2264	377.29	87.24	290.05
2744	412	64	2268	377.96	87.40	290.56
2748	412	64	2272	378.62	87.55	291.07
2752	412	64	2276	379.28	87.70	291.58
2756	412	64	2280	379.96	87.86	292.10
2760	412	64	2284	380.62	88.01	292.61
2764	412	64	2288	381.29	88.17	293.12
2768	412	64	2292	381.95	88.32	293.63
2772	412	64	2296	382.61	88.47	294.14
2776	412	64	2300	383.29	88.63	294.66
2780	412	64	2304	383.95	88.78	295.17
2784	412	64	2308	384.62	88.94	295.68
2788	412	64	2312	385.28	89.09	296.19
2792	412	64	2316	385.94	89.24	296.70
2796	412	64	2320	386.62	89.40	297.22
2800	412	64	2324	387.28	89.55	297.73
2804	412	64	2328	387.95	89.71	298.24
2808	412	64	2332	388.61	89.86	298.75
2812	412	64	2336	389.27	90.01	299.26
2816	412	64	2340	389.95	90.17	299.78
2820	412	64	2344	390.61	90.32	300.29
2824	412	64	2348	391.28	90.48	300.80
2828	412	64	2352	391.94	90.63	301.31
2832	412	64	2356	392.60	90.78	301.82
2836	412	64	2360	393.28	90.94	302.34
2840	412	64	2364	393.94	91.09	302.85
2844	412	64	2368	394.61	91.25	303.36
2848	412	64	2372	395.27	91.40	303.87
2852	412	64	2376	395.93	91.55	304.38
2856	412	64	2380	396.61	91.71	304.90
2860	412	64	2384	397.27	91.86	305.41
2864	412	64	2388	397.94	92.02	305.92
2868	412	64	2392	398.60	92.17	306.43
2872	412	64	2396	399.26	92.32	306.94
2876	412	64	2400	399.94	92.48	307.46
2880	412	64	2404	400.60	92.63	307.97
2884	412	64	2408	401.27	92.79	308.48
2888	412	64	2412	401.93	92.94	308.99
2892	412	64	2416	402.59	93.09	309.50
2896	412	64	2420	403.27	93.25	310.02
2900	412	64	2424	403.93	93.40	310.53
2904	412	64	2428	404.60	93.56	311.04
2908	412	64	2432	405.26	93.71	311.55
2912	412	64	2436	405.92	93.86	312.06
2916	412	64	2440	406.60	94.02	312.58
2920	412	64	2444	407.26	94.17	313.09
2924	412	64	2448	407.93	94.33	313.60
2928	412	64	2452	408.59	94.48	314.11

Monthly table

Table
letter

B

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2932	412	64	2456	409.25	94.63	314.62
2936	412	64	2460	409.93	94.79	315.14
2940	412	64	2464	410.59	94.94	315.65
2944	412	64	2468	411.26	95.10	316.16
2948	412	64	2472	411.92	95.25	316.67
2952	412	64	2476	412.58	95.40	317.18
2956	412	64	2480	413.26	95.56	317.70
2960	412	64	2484	413.92	95.71	318.21
2964	412	64	2488	414.59	95.87	318.72
2968	412	64	2492	415.25	96.02	319.23
2972	412	64	2496	415.91	96.17	319.74
2976	412	64	2500	416.59	96.33	320.26
2980	412	64	2504	417.25	96.48	320.77
2984	412	64	2508	417.92	96.64	321.28
2988	412	64	2512	418.58	96.79	321.79
2992	412	64	2516	419.24	96.94	322.30
2996	412	64	2520	419.92	97.10	322.82
3000	412	64	2524	420.58	97.25	323.33
3004	412	64	2528	421.25	97.41	323.84
3008	412	64	2532	421.91	97.56	324.35
3012	412	64	2536	422.57	97.71	324.86
3016	412	64	2540	423.25	97.87	325.38
3020	412	64	2544	423.91	98.02	325.89
3024	412	64	2548	424.58	98.18	326.40
3028	412	64	2552	425.24	98.33	326.91
3032	412	64	2556	425.90	98.48	327.42
3036	412	64	2560	426.58	98.64	327.94
3040	412	64	2564	427.24	98.79	328.45
3044	412	64	2568	427.91	98.95	328.96
3048	412	64	2572	428.57	99.10	329.47
3052	412	64	2576	429.23	99.25	329.98
3056	412	64	2580	429.91	99.41	330.50
3060	412	64	2584	430.57	99.56	331.01
3064	412	64	2588	431.24	99.72	331.52
3068	412	64	2592	431.90	99.87	332.03
3072	412	64	2596	432.56	100.02	332.54
3076	412	64	2600	433.24	100.18	333.06
3080	412	64	2604	433.90	100.33	333.57
3084	412	64	2608	434.57	100.49	334.08
3088	412	64	2612	435.23	100.64	334.59
3092	412	64	2616	435.89	100.79	335.10
3096	412	64	2620	436.57	100.95	335.62
3100	412	64	2624	437.23	101.10	336.13
3104	412	64	2628	437.90	101.26	336.64
3108	412	64	2632	438.56	101.41	337.15
3112	412	64	2636	439.22	101.56	337.66
3116	412	64	2640	439.90	101.72	338.18
3120	412	64	2644	440.56	101.87	338.69
3124	412	64	2648	441.23	102.03	339.20
3128	412	64	2652	441.89	102.18	339.71
3132	412	64	2656	442.55	102.33	340.22
3136	412	64	2660	443.23	102.49	340.74
3140	412	64	2664	443.89	102.64	341.25
3144	412	64	2668	444.56	102.80	341.76
3148	412	64	2672	445.22	102.95	342.27
3152	412	64	2676	445.88	103.10	342.78
3156	412	64	2680	446.56	103.26	343.30
3160	412	64	2684	447.13	103.39	343.74
3163	412	64	2687	447.39	103.45	343.94

If the employee's gross pay is over £3163, go to page 54.

Weekly table for employee's who are State Pension Age or over - employer only contributions for use from 6th April 2009 to 5th April 2010

Table letter **C**

Use this table for

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

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 column 1d of the table to column 1d of form T11. These figures represent the total of employer only contributions payable.
- You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form T11 if you wish.

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 54.

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.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
Up to and including 94.99	No NIC Liability, make no entries on forms T11 and T14					
95	95	0	0	0.00	0.00	0.00
96	95	1	0	0.00	0.00	0.00
97	95	2	0	0.00	0.00	0.00
98	95	3	0	0.00	0.00	0.00
99	95	4	0	0.00	0.00	0.00
100	95	5	0	0.00	0.00	0.00
101	95	6	0	0.00	0.00	0.00
102	95	7	0	0.00	0.00	0.00
103	95	8	0	0.00	0.00	0.00
104	95	9	0	0.00	0.00	0.00
105	95	10	0	0.00	0.00	0.00
106	95	11	0	0.00	0.00	0.00
107	95	12	0	0.00	0.00	0.00
108	95	13	0	0.00	0.00	0.00
109	95	14	0	0.00	0.00	0.00
110	95	15	0	0.00	0.00	0.00
111	95	15	1	0.19	0.00	0.19
112	95	15	2	0.32	0.00	0.32
113	95	15	3	0.45	0.00	0.45
114	95	15	4	0.58	0.00	0.58
115	95	15	5	0.70	0.00	0.70
116	95	15	6	0.83	0.00	0.83
117	95	15	7	0.96	0.00	0.96
118	95	15	8	1.09	0.00	1.09
119	95	15	9	1.22	0.00	1.22
120	95	15	10	1.34	0.00	1.34
121	95	15	11	1.47	0.00	1.47
122	95	15	12	1.60	0.00	1.60
123	95	15	13	1.73	0.00	1.73
124	95	15	14	1.86	0.00	1.86

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
125	95	15	15	1.98	0.00	1.98
126	95	15	16	2.11	0.00	2.11
127	95	15	17	2.24	0.00	2.24
128	95	15	18	2.37	0.00	2.37
129	95	15	19	2.50	0.00	2.50
130	95	15	20	2.62	0.00	2.62
131	95	15	21	2.75	0.00	2.75
132	95	15	22	2.88	0.00	2.88
133	95	15	23	3.01	0.00	3.01
134	95	15	24	3.14	0.00	3.14
135	95	15	25	3.26	0.00	3.26
136	95	15	26	3.39	0.00	3.39
137	95	15	27	3.52	0.00	3.52
138	95	15	28	3.65	0.00	3.65
139	95	15	29	3.78	0.00	3.78
140	95	15	30	3.90	0.00	3.90
141	95	15	31	4.03	0.00	4.03
142	95	15	32	4.16	0.00	4.16
143	95	15	33	4.29	0.00	4.29
144	95	15	34	4.42	0.00	4.42
145	95	15	35	4.54	0.00	4.54
146	95	15	36	4.67	0.00	4.67
147	95	15	37	4.80	0.00	4.80
148	95	15	38	4.93	0.00	4.93
149	95	15	39	5.06	0.00	5.06
150	95	15	40	5.18	0.00	5.18
151	95	15	41	5.31	0.00	5.31
152	95	15	42	5.44	0.00	5.44
153	95	15	43	5.57	0.00	5.57
154	95	15	44	5.70	0.00	5.70
155	95	15	45	5.82	0.00	5.82
156	95	15	46	5.95	0.00	5.95
157	95	15	47	6.08	0.00	6.08
158	95	15	48	6.21	0.00	6.21
159	95	15	49	6.34	0.00	6.34
160	95	15	50	6.46	0.00	6.46
161	95	15	51	6.59	0.00	6.59
162	95	15	52	6.72	0.00	6.72
163	95	15	53	6.85	0.00	6.85
164	95	15	54	6.98	0.00	6.98
165	95	15	55	7.10	0.00	7.10
166	95	15	56	7.23	0.00	7.23
167	95	15	57	7.36	0.00	7.36
168	95	15	58	7.49	0.00	7.49
169	95	15	59	7.62	0.00	7.62
170	95	15	60	7.74	0.00	7.74
171	95	15	61	7.87	0.00	7.87
172	95	15	62	8.00	0.00	8.00
173	95	15	63	8.13	0.00	8.13
174	95	15	64	8.26	0.00	8.26
175	95	15	65	8.38	0.00	8.38
176	95	15	66	8.51	0.00	8.51
177	95	15	67	8.64	0.00	8.64
178	95	15	68	8.77	0.00	8.77
179	95	15	69	8.90	0.00	8.90
180	95	15	70	9.02	0.00	9.02
181	95	15	71	9.15	0.00	9.15
182	95	15	72	9.28	0.00	9.28
183	95	15	73	9.41	0.00	9.41
184	95	15	74	9.54	0.00	9.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
185	95	15	75	9.66	0.00	9.66
186	95	15	76	9.79	0.00	9.79
187	95	15	77	9.92	0.00	9.92
188	95	15	78	10.05	0.00	10.05
189	95	15	79	10.18	0.00	10.18
190	95	15	80	10.30	0.00	10.30
191	95	15	81	10.43	0.00	10.43
192	95	15	82	10.56	0.00	10.56
193	95	15	83	10.69	0.00	10.69
194	95	15	84	10.82	0.00	10.82
195	95	15	85	10.94	0.00	10.94
196	95	15	86	11.07	0.00	11.07
197	95	15	87	11.20	0.00	11.20
198	95	15	88	11.33	0.00	11.33
199	95	15	89	11.46	0.00	11.46
200	95	15	90	11.58	0.00	11.58
201	95	15	91	11.71	0.00	11.71
202	95	15	92	11.84	0.00	11.84
203	95	15	93	11.97	0.00	11.97
204	95	15	94	12.10	0.00	12.10
205	95	15	95	12.22	0.00	12.22
206	95	15	96	12.35	0.00	12.35
207	95	15	97	12.48	0.00	12.48
208	95	15	98	12.61	0.00	12.61
209	95	15	99	12.74	0.00	12.74
210	95	15	100	12.86	0.00	12.86
211	95	15	101	12.99	0.00	12.99
212	95	15	102	13.12	0.00	13.12
213	95	15	103	13.25	0.00	13.25
214	95	15	104	13.38	0.00	13.38
215	95	15	105	13.50	0.00	13.50
216	95	15	106	13.63	0.00	13.63
217	95	15	107	13.76	0.00	13.76
218	95	15	108	13.89	0.00	13.89
219	95	15	109	14.02	0.00	14.02
220	95	15	110	14.14	0.00	14.14
221	95	15	111	14.27	0.00	14.27
222	95	15	112	14.40	0.00	14.40
223	95	15	113	14.53	0.00	14.53
224	95	15	114	14.66	0.00	14.66
225	95	15	115	14.78	0.00	14.78
226	95	15	116	14.91	0.00	14.91
227	95	15	117	15.04	0.00	15.04
228	95	15	118	15.17	0.00	15.17
229	95	15	119	15.30	0.00	15.30
230	95	15	120	15.42	0.00	15.42
231	95	15	121	15.55	0.00	15.55
232	95	15	122	15.68	0.00	15.68
233	95	15	123	15.81	0.00	15.81
234	95	15	124	15.94	0.00	15.94
235	95	15	125	16.06	0.00	16.06
236	95	15	126	16.19	0.00	16.19
237	95	15	127	16.32	0.00	16.32
238	95	15	128	16.45	0.00	16.45
239	95	15	129	16.58	0.00	16.58
240	95	15	130	16.70	0.00	16.70
241	95	15	131	16.83	0.00	16.83
242	95	15	132	16.96	0.00	16.96
243	95	15	133	17.09	0.00	17.09
244	95	15	134	17.22	0.00	17.22

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
245	95	15	135	17.34	0.00	17.34
246	95	15	136	17.47	0.00	17.47
247	95	15	137	17.60	0.00	17.60
248	95	15	138	17.73	0.00	17.73
249	95	15	139	17.86	0.00	17.86
250	95	15	140	17.98	0.00	17.98
251	95	15	141	18.11	0.00	18.11
252	95	15	142	18.24	0.00	18.24
253	95	15	143	18.37	0.00	18.37
254	95	15	144	18.50	0.00	18.50
255	95	15	145	18.62	0.00	18.62
256	95	15	146	18.75	0.00	18.75
257	95	15	147	18.88	0.00	18.88
258	95	15	148	19.01	0.00	19.01
259	95	15	149	19.14	0.00	19.14
260	95	15	150	19.26	0.00	19.26
261	95	15	151	19.39	0.00	19.39
262	95	15	152	19.52	0.00	19.52
263	95	15	153	19.65	0.00	19.65
264	95	15	154	19.78	0.00	19.78
265	95	15	155	19.90	0.00	19.90
266	95	15	156	20.03	0.00	20.03
267	95	15	157	20.16	0.00	20.16
268	95	15	158	20.29	0.00	20.29
269	95	15	159	20.42	0.00	20.42
270	95	15	160	20.54	0.00	20.54
271	95	15	161	20.67	0.00	20.67
272	95	15	162	20.80	0.00	20.80
273	95	15	163	20.93	0.00	20.93
274	95	15	164	21.06	0.00	21.06
275	95	15	165	21.18	0.00	21.18
276	95	15	166	21.31	0.00	21.31
277	95	15	167	21.44	0.00	21.44
278	95	15	168	21.57	0.00	21.57
279	95	15	169	21.70	0.00	21.70
280	95	15	170	21.82	0.00	21.82
281	95	15	171	21.95	0.00	21.95
282	95	15	172	22.08	0.00	22.08
283	95	15	173	22.21	0.00	22.21
284	95	15	174	22.34	0.00	22.34
285	95	15	175	22.46	0.00	22.46
286	95	15	176	22.59	0.00	22.59
287	95	15	177	22.72	0.00	22.72
288	95	15	178	22.85	0.00	22.85
289	95	15	179	22.98	0.00	22.98
290	95	15	180	23.10	0.00	23.10
291	95	15	181	23.23	0.00	23.23
292	95	15	182	23.36	0.00	23.36
293	95	15	183	23.49	0.00	23.49
294	95	15	184	23.62	0.00	23.62
295	95	15	185	23.74	0.00	23.74
296	95	15	186	23.87	0.00	23.87
297	95	15	187	24.00	0.00	24.00
298	95	15	188	24.13	0.00	24.13
299	95	15	189	24.26	0.00	24.26
300	95	15	190	24.38	0.00	24.38
301	95	15	191	24.51	0.00	24.51
302	95	15	192	24.64	0.00	24.64
303	95	15	193	24.77	0.00	24.77
304	95	15	194	24.90	0.00	24.90

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
305	95	15	195	25.02	0.00	25.02
306	95	15	196	25.15	0.00	25.15
307	95	15	197	25.28	0.00	25.28
308	95	15	198	25.41	0.00	25.41
309	95	15	199	25.54	0.00	25.54
310	95	15	200	25.66	0.00	25.66
311	95	15	201	25.79	0.00	25.79
312	95	15	202	25.92	0.00	25.92
313	95	15	203	26.05	0.00	26.05
314	95	15	204	26.18	0.00	26.18
315	95	15	205	26.30	0.00	26.30
316	95	15	206	26.43	0.00	26.43
317	95	15	207	26.56	0.00	26.56
318	95	15	208	26.69	0.00	26.69
319	95	15	209	26.82	0.00	26.82
320	95	15	210	26.94	0.00	26.94
321	95	15	211	27.07	0.00	27.07
322	95	15	212	27.20	0.00	27.20
323	95	15	213	27.33	0.00	27.33
324	95	15	214	27.46	0.00	27.46
325	95	15	215	27.58	0.00	27.58
326	95	15	216	27.71	0.00	27.71
327	95	15	217	27.84	0.00	27.84
328	95	15	218	27.97	0.00	27.97
329	95	15	219	28.10	0.00	28.10
330	95	15	220	28.22	0.00	28.22
331	95	15	221	28.35	0.00	28.35
332	95	15	222	28.48	0.00	28.48
333	95	15	223	28.61	0.00	28.61
334	95	15	224	28.74	0.00	28.74
335	95	15	225	28.86	0.00	28.86
336	95	15	226	28.99	0.00	28.99
337	95	15	227	29.12	0.00	29.12
338	95	15	228	29.25	0.00	29.25
339	95	15	229	29.38	0.00	29.38
340	95	15	230	29.50	0.00	29.50
341	95	15	231	29.63	0.00	29.63
342	95	15	232	29.76	0.00	29.76
343	95	15	233	29.89	0.00	29.89
344	95	15	234	30.02	0.00	30.02
345	95	15	235	30.14	0.00	30.14
346	95	15	236	30.27	0.00	30.27
347	95	15	237	30.40	0.00	30.40
348	95	15	238	30.53	0.00	30.53
349	95	15	239	30.66	0.00	30.66
350	95	15	240	30.78	0.00	30.78
351	95	15	241	30.91	0.00	30.91
352	95	15	242	31.04	0.00	31.04
353	95	15	243	31.17	0.00	31.17
354	95	15	244	31.30	0.00	31.30
355	95	15	245	31.42	0.00	31.42
356	95	15	246	31.55	0.00	31.55
357	95	15	247	31.68	0.00	31.68
358	95	15	248	31.81	0.00	31.81
359	95	15	249	31.94	0.00	31.94
360	95	15	250	32.06	0.00	32.06
361	95	15	251	32.19	0.00	32.19
362	95	15	252	32.32	0.00	32.32
363	95	15	253	32.45	0.00	32.45
364	95	15	254	32.58	0.00	32.58

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
365	95	15	255	32.70	0.00	32.70
366	95	15	256	32.83	0.00	32.83
367	95	15	257	32.96	0.00	32.96
368	95	15	258	33.09	0.00	33.09
369	95	15	259	33.22	0.00	33.22
370	95	15	260	33.34	0.00	33.34
371	95	15	261	33.47	0.00	33.47
372	95	15	262	33.60	0.00	33.60
373	95	15	263	33.73	0.00	33.73
374	95	15	264	33.86	0.00	33.86
375	95	15	265	33.98	0.00	33.98
376	95	15	266	34.11	0.00	34.11
377	95	15	267	34.24	0.00	34.24
378	95	15	268	34.37	0.00	34.37
379	95	15	269	34.50	0.00	34.50
380	95	15	270	34.62	0.00	34.62
381	95	15	271	34.75	0.00	34.75
382	95	15	272	34.88	0.00	34.88
383	95	15	273	35.01	0.00	35.01
384	95	15	274	35.14	0.00	35.14
385	95	15	275	35.26	0.00	35.26
386	95	15	276	35.39	0.00	35.39
387	95	15	277	35.52	0.00	35.52
388	95	15	278	35.65	0.00	35.65
389	95	15	279	35.78	0.00	35.78
390	95	15	280	35.90	0.00	35.90
391	95	15	281	36.03	0.00	36.03
392	95	15	282	36.16	0.00	36.16
393	95	15	283	36.29	0.00	36.29
394	95	15	284	36.42	0.00	36.42
395	95	15	285	36.54	0.00	36.54
396	95	15	286	36.67	0.00	36.67
397	95	15	287	36.80	0.00	36.80
398	95	15	288	36.93	0.00	36.93
399	95	15	289	37.06	0.00	37.06
400	95	15	290	37.18	0.00	37.18
401	95	15	291	37.31	0.00	37.31
402	95	15	292	37.44	0.00	37.44
403	95	15	293	37.57	0.00	37.57
404	95	15	294	37.70	0.00	37.70
405	95	15	295	37.82	0.00	37.82
406	95	15	296	37.95	0.00	37.95
407	95	15	297	38.08	0.00	38.08
408	95	15	298	38.21	0.00	38.21
409	95	15	299	38.34	0.00	38.34
410	95	15	300	38.46	0.00	38.46
411	95	15	301	38.59	0.00	38.59
412	95	15	302	38.72	0.00	38.72
413	95	15	303	38.85	0.00	38.85
414	95	15	304	38.98	0.00	38.98
415	95	15	305	39.10	0.00	39.10
416	95	15	306	39.23	0.00	39.23
417	95	15	307	39.36	0.00	39.36
418	95	15	308	39.49	0.00	39.49
419	95	15	309	39.62	0.00	39.62
420	95	15	310	39.74	0.00	39.74
421	95	15	311	39.87	0.00	39.87
422	95	15	312	40.00	0.00	40.00
423	95	15	313	40.13	0.00	40.13
424	95	15	314	40.26	0.00	40.26

▼ 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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
425	95	15	315	40.38	0.00	40.38
426	95	15	316	40.51	0.00	40.51
427	95	15	317	40.64	0.00	40.64
428	95	15	318	40.77	0.00	40.77
429	95	15	319	40.90	0.00	40.90
430	95	15	320	41.02	0.00	41.02
431	95	15	321	41.15	0.00	41.15
432	95	15	322	41.28	0.00	41.28
433	95	15	323	41.41	0.00	41.41
434	95	15	324	41.54	0.00	41.54
435	95	15	325	41.66	0.00	41.66
436	95	15	326	41.79	0.00	41.79
437	95	15	327	41.92	0.00	41.92
438	95	15	328	42.05	0.00	42.05
439	95	15	329	42.18	0.00	42.18
440	95	15	330	42.30	0.00	42.30
441	95	15	331	42.43	0.00	42.43
442	95	15	332	42.56	0.00	42.56
443	95	15	333	42.69	0.00	42.69
444	95	15	334	42.82	0.00	42.82
445	95	15	335	42.94	0.00	42.94
446	95	15	336	43.07	0.00	43.07
447	95	15	337	43.20	0.00	43.20
448	95	15	338	43.33	0.00	43.33
449	95	15	339	43.46	0.00	43.46
450	95	15	340	43.58	0.00	43.58
451	95	15	341	43.71	0.00	43.71
452	95	15	342	43.84	0.00	43.84
453	95	15	343	43.97	0.00	43.97
454	95	15	344	44.10	0.00	44.10
455	95	15	345	44.22	0.00	44.22
456	95	15	346	44.35	0.00	44.35
457	95	15	347	44.48	0.00	44.48
458	95	15	348	44.61	0.00	44.61
459	95	15	349	44.74	0.00	44.74
460	95	15	350	44.86	0.00	44.86
461	95	15	351	44.99	0.00	44.99
462	95	15	352	45.12	0.00	45.12
463	95	15	353	45.25	0.00	45.25
464	95	15	354	45.38	0.00	45.38
465	95	15	355	45.50	0.00	45.50
466	95	15	356	45.63	0.00	45.63
467	95	15	357	45.76	0.00	45.76
468	95	15	358	45.89	0.00	45.89
469	95	15	359	46.02	0.00	46.02
470	95	15	360	46.14	0.00	46.14
471	95	15	361	46.27	0.00	46.27
472	95	15	362	46.40	0.00	46.40
473	95	15	363	46.53	0.00	46.53
474	95	15	364	46.66	0.00	46.66
475	95	15	365	46.78	0.00	46.78
476	95	15	366	46.91	0.00	46.91
477	95	15	367	47.04	0.00	47.04
478	95	15	368	47.17	0.00	47.17
479	95	15	369	47.30	0.00	47.30
480	95	15	370	47.42	0.00	47.42
481	95	15	371	47.55	0.00	47.55
482	95	15	372	47.68	0.00	47.68
483	95	15	373	47.81	0.00	47.81
484	95	15	374	47.94	0.00	47.94

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
485	95	15	375	48.06	0.00	48.06
486	95	15	376	48.19	0.00	48.19
487	95	15	377	48.32	0.00	48.32
488	95	15	378	48.45	0.00	48.45
489	95	15	379	48.58	0.00	48.58
490	95	15	380	48.70	0.00	48.70
491	95	15	381	48.83	0.00	48.83
492	95	15	382	48.96	0.00	48.96
493	95	15	383	49.09	0.00	49.09
494	95	15	384	49.22	0.00	49.22
495	95	15	385	49.34	0.00	49.34
496	95	15	386	49.47	0.00	49.47
497	95	15	387	49.60	0.00	49.60
498	95	15	388	49.73	0.00	49.73
499	95	15	389	49.86	0.00	49.86
500	95	15	390	49.98	0.00	49.98
501	95	15	391	50.11	0.00	50.11
502	95	15	392	50.24	0.00	50.24
503	95	15	393	50.37	0.00	50.37
504	95	15	394	50.50	0.00	50.50
505	95	15	395	50.62	0.00	50.62
506	95	15	396	50.75	0.00	50.75
507	95	15	397	50.88	0.00	50.88
508	95	15	398	51.01	0.00	51.01
509	95	15	399	51.14	0.00	51.14
510	95	15	400	51.26	0.00	51.26
511	95	15	401	51.39	0.00	51.39
512	95	15	402	51.52	0.00	51.52
513	95	15	403	51.65	0.00	51.65
514	95	15	404	51.78	0.00	51.78
515	95	15	405	51.90	0.00	51.90
516	95	15	406	52.03	0.00	52.03
517	95	15	407	52.16	0.00	52.16
518	95	15	408	52.29	0.00	52.29
519	95	15	409	52.42	0.00	52.42
520	95	15	410	52.54	0.00	52.54
521	95	15	411	52.67	0.00	52.67
522	95	15	412	52.80	0.00	52.80
523	95	15	413	52.93	0.00	52.93
524	95	15	414	53.06	0.00	53.06
525	95	15	415	53.18	0.00	53.18
526	95	15	416	53.31	0.00	53.31
527	95	15	417	53.44	0.00	53.44
528	95	15	418	53.57	0.00	53.57
529	95	15	419	53.70	0.00	53.70
530	95	15	420	53.82	0.00	53.82
531	95	15	421	53.95	0.00	53.95
532	95	15	422	54.08	0.00	54.08
533	95	15	423	54.21	0.00	54.21
534	95	15	424	54.34	0.00	54.34
535	95	15	425	54.46	0.00	54.46
536	95	15	426	54.59	0.00	54.59
537	95	15	427	54.72	0.00	54.72
538	95	15	428	54.85	0.00	54.85
539	95	15	429	54.98	0.00	54.98
540	95	15	430	55.10	0.00	55.10
541	95	15	431	55.23	0.00	55.23
542	95	15	432	55.36	0.00	55.36
543	95	15	433	55.49	0.00	55.49
544	95	15	434	55.62	0.00	55.62

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
545	95	15	435	55.74	0.00	55.74
546	95	15	436	55.87	0.00	55.87
547	95	15	437	56.00	0.00	56.00
548	95	15	438	56.13	0.00	56.13
549	95	15	439	56.26	0.00	56.26
550	95	15	440	56.38	0.00	56.38
551	95	15	441	56.51	0.00	56.51
552	95	15	442	56.64	0.00	56.64
553	95	15	443	56.77	0.00	56.77
554	95	15	444	56.90	0.00	56.90
555	95	15	445	57.02	0.00	57.02
556	95	15	446	57.15	0.00	57.15
557	95	15	447	57.28	0.00	57.28
558	95	15	448	57.41	0.00	57.41
559	95	15	449	57.54	0.00	57.54
560	95	15	450	57.66	0.00	57.66
561	95	15	451	57.79	0.00	57.79
562	95	15	452	57.92	0.00	57.92
563	95	15	453	58.05	0.00	58.05
564	95	15	454	58.18	0.00	58.18
565	95	15	455	58.30	0.00	58.30
566	95	15	456	58.43	0.00	58.43
567	95	15	457	58.56	0.00	58.56
568	95	15	458	58.69	0.00	58.69
569	95	15	459	58.82	0.00	58.82
570	95	15	460	58.94	0.00	58.94
571	95	15	461	59.07	0.00	59.07
572	95	15	462	59.20	0.00	59.20
573	95	15	463	59.33	0.00	59.33
574	95	15	464	59.46	0.00	59.46
575	95	15	465	59.58	0.00	59.58
576	95	15	466	59.71	0.00	59.71
577	95	15	467	59.84	0.00	59.84
578	95	15	468	59.97	0.00	59.97
579	95	15	469	60.10	0.00	60.10
580	95	15	470	60.22	0.00	60.22
581	95	15	471	60.35	0.00	60.35
582	95	15	472	60.48	0.00	60.48
583	95	15	473	60.61	0.00	60.61
584	95	15	474	60.74	0.00	60.74
585	95	15	475	60.86	0.00	60.86
586	95	15	476	60.99	0.00	60.99
587	95	15	477	61.12	0.00	61.12
588	95	15	478	61.25	0.00	61.25
589	95	15	479	61.38	0.00	61.38
590	95	15	480	61.50	0.00	61.50
591	95	15	481	61.63	0.00	61.63
592	95	15	482	61.76	0.00	61.76
593	95	15	483	61.89	0.00	61.89
594	95	15	484	62.02	0.00	62.02
595	95	15	485	62.14	0.00	62.14
596	95	15	486	62.27	0.00	62.27
597	95	15	487	62.40	0.00	62.40
598	95	15	488	62.53	0.00	62.53
599	95	15	489	62.66	0.00	62.66
600	95	15	490	62.78	0.00	62.78
601	95	15	491	62.91	0.00	62.91
602	95	15	492	63.04	0.00	63.04
603	95	15	493	63.17	0.00	63.17
604	95	15	494	63.30	0.00	63.30

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
605	95	15	495	63.42	0.00	63.42
606	95	15	496	63.55	0.00	63.55
607	95	15	497	63.68	0.00	63.68
608	95	15	498	63.81	0.00	63.81
609	95	15	499	63.94	0.00	63.94
610	95	15	500	64.06	0.00	64.06
611	95	15	501	64.19	0.00	64.19
612	95	15	502	64.32	0.00	64.32
613	95	15	503	64.45	0.00	64.45
614	95	15	504	64.58	0.00	64.58
615	95	15	505	64.70	0.00	64.70
616	95	15	506	64.83	0.00	64.83
617	95	15	507	64.96	0.00	64.96
618	95	15	508	65.09	0.00	65.09
619	95	15	509	65.22	0.00	65.22
620	95	15	510	65.34	0.00	65.34
621	95	15	511	65.47	0.00	65.47
622	95	15	512	65.60	0.00	65.60
623	95	15	513	65.73	0.00	65.73
624	95	15	514	65.86	0.00	65.86
625	95	15	515	65.98	0.00	65.98
626	95	15	516	66.11	0.00	66.11
627	95	15	517	66.24	0.00	66.24
628	95	15	518	66.37	0.00	66.37
629	95	15	519	66.50	0.00	66.50
630	95	15	520	66.62	0.00	66.62
631	95	15	521	66.75	0.00	66.75
632	95	15	522	66.88	0.00	66.88
633	95	15	523	67.01	0.00	67.01
634	95	15	524	67.14	0.00	67.14
635	95	15	525	67.26	0.00	67.26
636	95	15	526	67.39	0.00	67.39
637	95	15	527	67.52	0.00	67.52
638	95	15	528	67.65	0.00	67.65
639	95	15	529	67.78	0.00	67.78
640	95	15	530	67.90	0.00	67.90
641	95	15	531	68.03	0.00	68.03
642	95	15	532	68.16	0.00	68.16
643	95	15	533	68.29	0.00	68.29
644	95	15	534	68.42	0.00	68.42
645	95	15	535	68.54	0.00	68.54
646	95	15	536	68.67	0.00	68.67
647	95	15	537	68.80	0.00	68.80
648	95	15	538	68.93	0.00	68.93
649	95	15	539	69.06	0.00	69.06
650	95	15	540	69.18	0.00	69.18
651	95	15	541	69.31	0.00	69.31
652	95	15	542	69.44	0.00	69.44
653	95	15	543	69.57	0.00	69.57
654	95	15	544	69.70	0.00	69.70
655	95	15	545	69.82	0.00	69.82
656	95	15	546	69.95	0.00	69.95
657	95	15	547	70.08	0.00	70.08
658	95	15	548	70.21	0.00	70.21
659	95	15	549	70.34	0.00	70.34
660	95	15	550	70.46	0.00	70.46
661	95	15	551	70.59	0.00	70.59
662	95	15	552	70.72	0.00	70.72
663	95	15	553	70.85	0.00	70.85
664	95	15	554	70.98	0.00	70.98
665	95	15	555	71.10	0.00	71.10

▼ 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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
666	95	15	556	71.23	0.00	71.23
667	95	15	557	71.36	0.00	71.36
668	95	15	558	71.49	0.00	71.49
669	95	15	559	71.62	0.00	71.62
670	95	15	560	71.74	0.00	71.74
671	95	15	561	71.87	0.00	71.87
672	95	15	562	72.00	0.00	72.00
673	95	15	563	72.13	0.00	72.13
674	95	15	564	72.26	0.00	72.26
675	95	15	565	72.38	0.00	72.38
676	95	15	566	72.51	0.00	72.51
677	95	15	567	72.64	0.00	72.64
678	95	15	568	72.77	0.00	72.77
679	95	15	569	72.90	0.00	72.90
680	95	15	570	73.02	0.00	73.02
681	95	15	571	73.15	0.00	73.15
682	95	15	572	73.28	0.00	73.28
683	95	15	573	73.41	0.00	73.41
684	95	15	574	73.54	0.00	73.54
685	95	15	575	73.66	0.00	73.66
686	95	15	576	73.79	0.00	73.79
687	95	15	577	73.92	0.00	73.92
688	95	15	578	74.05	0.00	74.05
689	95	15	579	74.18	0.00	74.18
690	95	15	580	74.30	0.00	74.30
691	95	15	581	74.43	0.00	74.43
692	95	15	582	74.56	0.00	74.56
693	95	15	583	74.69	0.00	74.69
694	95	15	584	74.82	0.00	74.82
695	95	15	585	74.94	0.00	74.94
696	95	15	586	75.07	0.00	75.07
697	95	15	587	75.20	0.00	75.20
698	95	15	588	75.33	0.00	75.33
699	95	15	589	75.46	0.00	75.46
700	95	15	590	75.58	0.00	75.58
701	95	15	591	75.71	0.00	75.71
702	95	15	592	75.84	0.00	75.84
703	95	15	593	75.97	0.00	75.97
704	95	15	594	76.10	0.00	76.10
705	95	15	595	76.22	0.00	76.22
706	95	15	596	76.35	0.00	76.35
707	95	15	597	76.48	0.00	76.48
708	95	15	598	76.61	0.00	76.61
709	95	15	599	76.74	0.00	76.74
710	95	15	600	76.86	0.00	76.86
711	95	15	601	76.99	0.00	76.99
712	95	15	602	77.12	0.00	77.12
713	95	15	603	77.25	0.00	77.25
714	95	15	604	77.38	0.00	77.38
715	95	15	605	77.50	0.00	77.50
716	95	15	606	77.63	0.00	77.63
717	95	15	607	77.76	0.00	77.76
718	95	15	608	77.89	0.00	77.89
719	95	15	609	78.02	0.00	78.02
720	95	15	610	78.14	0.00	78.14
721	95	15	611	78.27	0.00	78.27
722	95	15	612	78.40	0.00	78.40
723	95	15	613	78.53	0.00	78.53
724	95	15	614	78.66	0.00	78.66
725	95	15	615	78.78	0.00	78.78

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions payable on earnings in 1c 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
726	95	15	616	78.91	0.00	78.91
727	95	15	617	79.04	0.00	79.04
728	95	15	618	79.17	0.00	79.17
729	95	15	619	79.30	0.00	79.30
730	95	15	620	79.36	0.00	79.36

If the employee's gross pay is over £730, go to page 54.

Monthly table for employee's who are State Pension Age or over - employer only contributions for use from 6th April 2009 to 5th April 2010

Table letter **C**

Use this table for

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

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 column 1d of the table to column 1d of form T11. These figures represent the total of employer only contributions payable.
- You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form T11 if you wish.

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 54.

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.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
Up to and including 411.99	No NIC Liability, make no entries on forms T11 and T14					
412	412	0	0	0.00	0.00	0.00
416	412	4	0	0.00	0.00	0.00
420	412	8	0	0.00	0.00	0.00
424	412	12	0	0.00	0.00	0.00
428	412	16	0	0.00	0.00	0.00
432	412	20	0	0.00	0.00	0.00
436	412	24	0	0.00	0.00	0.00
440	412	28	0	0.00	0.00	0.00
444	412	32	0	0.00	0.00	0.00
448	412	36	0	0.00	0.00	0.00
452	412	40	0	0.00	0.00	0.00
456	412	44	0	0.00	0.00	0.00
460	412	48	0	0.00	0.00	0.00
464	412	52	0	0.00	0.00	0.00
468	412	56	0	0.00	0.00	0.00
472	412	60	0	0.00	0.00	0.00
476	412	64	0	0.00	0.00	0.00
480	412	64	4	0.77	0.00	0.77
484	412	64	8	1.28	0.00	1.28
488	412	64	12	1.79	0.00	1.79
492	412	64	16	2.30	0.00	2.30
496	412	64	20	2.82	0.00	2.82
500	412	64	24	3.33	0.00	3.33
504	412	64	28	3.84	0.00	3.84
508	412	64	32	4.35	0.00	4.35
512	412	64	36	4.86	0.00	4.86
516	412	64	40	5.38	0.00	5.38
520	412	64	44	5.89	0.00	5.89
524	412	64	48	6.40	0.00	6.40
528	412	64	52	6.91	0.00	6.91

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
532	412	64	56	7.42	0.00	7.42
536	412	64	60	7.94	0.00	7.94
540	412	64	64	8.45	0.00	8.45
544	412	64	68	8.96	0.00	8.96
548	412	64	72	9.47	0.00	9.47
552	412	64	76	9.98	0.00	9.98
556	412	64	80	10.50	0.00	10.50
560	412	64	84	11.01	0.00	11.01
564	412	64	88	11.52	0.00	11.52
568	412	64	92	12.03	0.00	12.03
572	412	64	96	12.54	0.00	12.54
576	412	64	100	13.06	0.00	13.06
580	412	64	104	13.57	0.00	13.57
584	412	64	108	14.08	0.00	14.08
588	412	64	112	14.59	0.00	14.59
592	412	64	116	15.10	0.00	15.10
596	412	64	120	15.62	0.00	15.62
600	412	64	124	16.13	0.00	16.13
604	412	64	128	16.64	0.00	16.64
608	412	64	132	17.15	0.00	17.15
612	412	64	136	17.66	0.00	17.66
616	412	64	140	18.18	0.00	18.18
620	412	64	144	18.69	0.00	18.69
624	412	64	148	19.20	0.00	19.20
628	412	64	152	19.71	0.00	19.71
632	412	64	156	20.22	0.00	20.22
636	412	64	160	20.74	0.00	20.74
640	412	64	164	21.25	0.00	21.25
644	412	64	168	21.76	0.00	21.76
648	412	64	172	22.27	0.00	22.27
652	412	64	176	22.78	0.00	22.78
656	412	64	180	23.30	0.00	23.30
660	412	64	184	23.81	0.00	23.81
664	412	64	188	24.32	0.00	24.32
668	412	64	192	24.83	0.00	24.83
672	412	64	196	25.34	0.00	25.34
676	412	64	200	25.86	0.00	25.86
680	412	64	204	26.37	0.00	26.37
684	412	64	208	26.88	0.00	26.88
688	412	64	212	27.39	0.00	27.39
692	412	64	216	27.90	0.00	27.90
696	412	64	220	28.42	0.00	28.42
700	412	64	224	28.93	0.00	28.93
704	412	64	228	29.44	0.00	29.44
708	412	64	232	29.95	0.00	29.95
712	412	64	236	30.46	0.00	30.46
716	412	64	240	30.98	0.00	30.98
720	412	64	244	31.49	0.00	31.49
724	412	64	248	32.00	0.00	32.00
728	412	64	252	32.51	0.00	32.51
732	412	64	256	33.02	0.00	33.02
736	412	64	260	33.54	0.00	33.54
740	412	64	264	34.05	0.00	34.05
744	412	64	268	34.56	0.00	34.56
748	412	64	272	35.07	0.00	35.07
752	412	64	276	35.58	0.00	35.58
756	412	64	280	36.10	0.00	36.10
760	412	64	284	36.61	0.00	36.61
764	412	64	288	37.12	0.00	37.12
768	412	64	292	37.63	0.00	37.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
772	412	64	296	38.14	0.00	38.14
776	412	64	300	38.66	0.00	38.66
780	412	64	304	39.17	0.00	39.17
784	412	64	308	39.68	0.00	39.68
788	412	64	312	40.19	0.00	40.19
792	412	64	316	40.70	0.00	40.70
796	412	64	320	41.22	0.00	41.22
800	412	64	324	41.73	0.00	41.73
804	412	64	328	42.24	0.00	42.24
808	412	64	332	42.75	0.00	42.75
812	412	64	336	43.26	0.00	43.26
816	412	64	340	43.78	0.00	43.78
820	412	64	344	44.29	0.00	44.29
824	412	64	348	44.80	0.00	44.80
828	412	64	352	45.31	0.00	45.31
832	412	64	356	45.82	0.00	45.82
836	412	64	360	46.34	0.00	46.34
840	412	64	364	46.85	0.00	46.85
844	412	64	368	47.36	0.00	47.36
848	412	64	372	47.87	0.00	47.87
852	412	64	376	48.38	0.00	48.38
856	412	64	380	48.90	0.00	48.90
860	412	64	384	49.41	0.00	49.41
864	412	64	388	49.92	0.00	49.92
868	412	64	392	50.43	0.00	50.43
872	412	64	396	50.94	0.00	50.94
876	412	64	400	51.46	0.00	51.46
880	412	64	404	51.97	0.00	51.97
884	412	64	408	52.48	0.00	52.48
888	412	64	412	52.99	0.00	52.99
892	412	64	416	53.50	0.00	53.50
896	412	64	420	54.02	0.00	54.02
900	412	64	424	54.53	0.00	54.53
904	412	64	428	55.04	0.00	55.04
908	412	64	432	55.55	0.00	55.55
912	412	64	436	56.06	0.00	56.06
916	412	64	440	56.58	0.00	56.58
920	412	64	444	57.09	0.00	57.09
924	412	64	448	57.60	0.00	57.60
928	412	64	452	58.11	0.00	58.11
932	412	64	456	58.62	0.00	58.62
936	412	64	460	59.14	0.00	59.14
940	412	64	464	59.65	0.00	59.65
944	412	64	468	60.16	0.00	60.16
948	412	64	472	60.67	0.00	60.67
952	412	64	476	61.18	0.00	61.18
956	412	64	480	61.70	0.00	61.70
960	412	64	484	62.21	0.00	62.21
964	412	64	488	62.72	0.00	62.72
968	412	64	492	63.23	0.00	63.23
972	412	64	496	63.74	0.00	63.74
976	412	64	500	64.26	0.00	64.26
980	412	64	504	64.77	0.00	64.77
984	412	64	508	65.28	0.00	65.28
988	412	64	512	65.79	0.00	65.79
992	412	64	516	66.30	0.00	66.30
996	412	64	520	66.82	0.00	66.82
1000	412	64	524	67.33	0.00	67.33
1004	412	64	528	67.84	0.00	67.84
1008	412	64	532	68.35	0.00	68.35

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
£	1a £	1b £	1c £	1d £ p	1e £ p	£ p
1012	412	64	536	68.86	0.00	68.86
1016	412	64	540	69.38	0.00	69.38
1020	412	64	544	69.89	0.00	69.89
1024	412	64	548	70.40	0.00	70.40
1028	412	64	552	70.91	0.00	70.91
1032	412	64	556	71.42	0.00	71.42
1036	412	64	560	71.94	0.00	71.94
1040	412	64	564	72.45	0.00	72.45
1044	412	64	568	72.96	0.00	72.96
1048	412	64	572	73.47	0.00	73.47
1052	412	64	576	73.98	0.00	73.98
1056	412	64	580	74.50	0.00	74.50
1060	412	64	584	75.01	0.00	75.01
1064	412	64	588	75.52	0.00	75.52
1068	412	64	592	76.03	0.00	76.03
1072	412	64	596	76.54	0.00	76.54
1076	412	64	600	77.06	0.00	77.06
1080	412	64	604	77.57	0.00	77.57
1084	412	64	608	78.08	0.00	78.08
1088	412	64	612	78.59	0.00	78.59
1092	412	64	616	79.10	0.00	79.10
1096	412	64	620	79.62	0.00	79.62
1100	412	64	624	80.13	0.00	80.13
1104	412	64	628	80.64	0.00	80.64
1108	412	64	632	81.15	0.00	81.15
1112	412	64	636	81.66	0.00	81.66
1116	412	64	640	82.18	0.00	82.18
1120	412	64	644	82.69	0.00	82.69
1124	412	64	648	83.20	0.00	83.20
1128	412	64	652	83.71	0.00	83.71
1132	412	64	656	84.22	0.00	84.22
1136	412	64	660	84.74	0.00	84.74
1140	412	64	664	85.25	0.00	85.25
1144	412	64	668	85.76	0.00	85.76
1148	412	64	672	86.27	0.00	86.27
1152	412	64	676	86.78	0.00	86.78
1156	412	64	680	87.30	0.00	87.30
1160	412	64	684	87.81	0.00	87.81
1164	412	64	688	88.32	0.00	88.32
1168	412	64	692	88.83	0.00	88.83
1172	412	64	696	89.34	0.00	89.34
1176	412	64	700	89.86	0.00	89.86
1180	412	64	704	90.37	0.00	90.37
1184	412	64	708	90.88	0.00	90.88
1188	412	64	712	91.39	0.00	91.39
1192	412	64	716	91.90	0.00	91.90
1196	412	64	720	92.42	0.00	92.42
1200	412	64	724	92.93	0.00	92.93
1204	412	64	728	93.44	0.00	93.44
1208	412	64	732	93.95	0.00	93.95
1212	412	64	736	94.46	0.00	94.46
1216	412	64	740	94.98	0.00	94.98
1220	412	64	744	95.49	0.00	95.49
1224	412	64	748	96.00	0.00	96.00
1228	412	64	752	96.51	0.00	96.51
1232	412	64	756	97.02	0.00	97.02
1236	412	64	760	97.54	0.00	97.54
1240	412	64	764	98.05	0.00	98.05
1244	412	64	768	98.56	0.00	98.56
1248	412	64	772	99.07	0.00	99.07

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1252	412	64	776	99.58	0.00	99.58
1256	412	64	780	100.10	0.00	100.10
1260	412	64	784	100.61	0.00	100.61
1264	412	64	788	101.12	0.00	101.12
1268	412	64	792	101.63	0.00	101.63
1272	412	64	796	102.14	0.00	102.14
1276	412	64	800	102.66	0.00	102.66
1280	412	64	804	103.17	0.00	103.17
1284	412	64	808	103.68	0.00	103.68
1288	412	64	812	104.19	0.00	104.19
1292	412	64	816	104.70	0.00	104.70
1296	412	64	820	105.22	0.00	105.22
1300	412	64	824	105.73	0.00	105.73
1304	412	64	828	106.24	0.00	106.24
1308	412	64	832	106.75	0.00	106.75
1312	412	64	836	107.26	0.00	107.26
1316	412	64	840	107.78	0.00	107.78
1320	412	64	844	108.29	0.00	108.29
1324	412	64	848	108.80	0.00	108.80
1328	412	64	852	109.31	0.00	109.31
1332	412	64	856	109.82	0.00	109.82
1336	412	64	860	110.34	0.00	110.34
1340	412	64	864	110.85	0.00	110.85
1344	412	64	868	111.36	0.00	111.36
1348	412	64	872	111.87	0.00	111.87
1352	412	64	876	112.38	0.00	112.38
1356	412	64	880	112.90	0.00	112.90
1360	412	64	884	113.41	0.00	113.41
1364	412	64	888	113.92	0.00	113.92
1368	412	64	892	114.43	0.00	114.43
1372	412	64	896	114.94	0.00	114.94
1376	412	64	900	115.46	0.00	115.46
1380	412	64	904	115.97	0.00	115.97
1384	412	64	908	116.48	0.00	116.48
1388	412	64	912	116.99	0.00	116.99
1392	412	64	916	117.50	0.00	117.50
1396	412	64	920	118.02	0.00	118.02
1400	412	64	924	118.53	0.00	118.53
1404	412	64	928	119.04	0.00	119.04
1408	412	64	932	119.55	0.00	119.55
1412	412	64	936	120.06	0.00	120.06
1416	412	64	940	120.58	0.00	120.58
1420	412	64	944	121.09	0.00	121.09
1424	412	64	948	121.60	0.00	121.60
1428	412	64	952	122.11	0.00	122.11
1432	412	64	956	122.62	0.00	122.62
1436	412	64	960	123.14	0.00	123.14
1440	412	64	964	123.65	0.00	123.65
1444	412	64	968	124.16	0.00	124.16
1448	412	64	972	124.67	0.00	124.67
1452	412	64	976	125.18	0.00	125.18
1456	412	64	980	125.70	0.00	125.70
1460	412	64	984	126.21	0.00	126.21
1464	412	64	988	126.72	0.00	126.72
1468	412	64	992	127.23	0.00	127.23
1472	412	64	996	127.74	0.00	127.74
1476	412	64	1000	128.26	0.00	128.26
1480	412	64	1004	128.77	0.00	128.77
1484	412	64	1008	129.28	0.00	129.28
1488	412	64	1012	129.79	0.00	129.79

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1492	412	64	1016	130.30	0.00	130.30
1496	412	64	1020	130.82	0.00	130.82
1500	412	64	1024	131.33	0.00	131.33
1504	412	64	1028	131.84	0.00	131.84
1508	412	64	1032	132.35	0.00	132.35
1512	412	64	1036	132.86	0.00	132.86
1516	412	64	1040	133.38	0.00	133.38
1520	412	64	1044	133.89	0.00	133.89
1524	412	64	1048	134.40	0.00	134.40
1528	412	64	1052	134.91	0.00	134.91
1532	412	64	1056	135.42	0.00	135.42
1536	412	64	1060	135.94	0.00	135.94
1540	412	64	1064	136.45	0.00	136.45
1544	412	64	1068	136.96	0.00	136.96
1548	412	64	1072	137.47	0.00	137.47
1552	412	64	1076	137.98	0.00	137.98
1556	412	64	1080	138.50	0.00	138.50
1560	412	64	1084	139.01	0.00	139.01
1564	412	64	1088	139.52	0.00	139.52
1568	412	64	1092	140.03	0.00	140.03
1572	412	64	1096	140.54	0.00	140.54
1576	412	64	1100	141.06	0.00	141.06
1580	412	64	1104	141.57	0.00	141.57
1584	412	64	1108	142.08	0.00	142.08
1588	412	64	1112	142.59	0.00	142.59
1592	412	64	1116	143.10	0.00	143.10
1596	412	64	1120	143.62	0.00	143.62
1600	412	64	1124	144.13	0.00	144.13
1604	412	64	1128	144.64	0.00	144.64
1608	412	64	1132	145.15	0.00	145.15
1612	412	64	1136	145.66	0.00	145.66
1616	412	64	1140	146.18	0.00	146.18
1620	412	64	1144	146.69	0.00	146.69
1624	412	64	1148	147.20	0.00	147.20
1628	412	64	1152	147.71	0.00	147.71
1632	412	64	1156	148.22	0.00	148.22
1636	412	64	1160	148.74	0.00	148.74
1640	412	64	1164	149.25	0.00	149.25
1644	412	64	1168	149.76	0.00	149.76
1648	412	64	1172	150.27	0.00	150.27
1652	412	64	1176	150.78	0.00	150.78
1656	412	64	1180	151.30	0.00	151.30
1660	412	64	1184	151.81	0.00	151.81
1664	412	64	1188	152.32	0.00	152.32
1668	412	64	1192	152.83	0.00	152.83
1672	412	64	1196	153.34	0.00	153.34
1676	412	64	1200	153.86	0.00	153.86
1680	412	64	1204	154.37	0.00	154.37
1684	412	64	1208	154.88	0.00	154.88
1688	412	64	1212	155.39	0.00	155.39
1692	412	64	1216	155.90	0.00	155.90
1696	412	64	1220	156.42	0.00	156.42
1700	412	64	1224	156.93	0.00	156.93
1704	412	64	1228	157.44	0.00	157.44
1708	412	64	1232	157.95	0.00	157.95
1712	412	64	1236	158.46	0.00	158.46
1716	412	64	1240	158.98	0.00	158.98
1720	412	64	1244	159.49	0.00	159.49
1724	412	64	1248	160.00	0.00	160.00
1728	412	64	1252	160.51	0.00	160.51

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1732	412	64	1256	161.02	0.00	161.02
1736	412	64	1260	161.54	0.00	161.54
1740	412	64	1264	162.05	0.00	162.05
1744	412	64	1268	162.56	0.00	162.56
1748	412	64	1272	163.07	0.00	163.07
1752	412	64	1276	163.58	0.00	163.58
1756	412	64	1280	164.10	0.00	164.10
1760	412	64	1284	164.61	0.00	164.61
1764	412	64	1288	165.12	0.00	165.12
1768	412	64	1292	165.63	0.00	165.63
1772	412	64	1296	166.14	0.00	166.14
1776	412	64	1300	166.66	0.00	166.66
1780	412	64	1304	167.17	0.00	167.17
1784	412	64	1308	167.68	0.00	167.68
1788	412	64	1312	168.19	0.00	168.19
1792	412	64	1316	168.70	0.00	168.70
1796	412	64	1320	169.22	0.00	169.22
1800	412	64	1324	169.73	0.00	169.73
1804	412	64	1328	170.24	0.00	170.24
1808	412	64	1332	170.75	0.00	170.75
1812	412	64	1336	171.26	0.00	171.26
1816	412	64	1340	171.78	0.00	171.78
1820	412	64	1344	172.29	0.00	172.29
1824	412	64	1348	172.80	0.00	172.80
1828	412	64	1352	173.31	0.00	173.31
1832	412	64	1356	173.82	0.00	173.82
1836	412	64	1360	174.34	0.00	174.34
1840	412	64	1364	174.85	0.00	174.85
1844	412	64	1368	175.36	0.00	175.36
1848	412	64	1372	175.87	0.00	175.87
1852	412	64	1376	176.38	0.00	176.38
1856	412	64	1380	176.90	0.00	176.90
1860	412	64	1384	177.41	0.00	177.41
1864	412	64	1388	177.92	0.00	177.92
1868	412	64	1392	178.43	0.00	178.43
1872	412	64	1396	178.94	0.00	178.94
1876	412	64	1400	179.46	0.00	179.46
1880	412	64	1404	179.97	0.00	179.97
1884	412	64	1408	180.48	0.00	180.48
1888	412	64	1412	180.99	0.00	180.99
1892	412	64	1416	181.50	0.00	181.50
1896	412	64	1420	182.02	0.00	182.02
1900	412	64	1424	182.53	0.00	182.53
1904	412	64	1428	183.04	0.00	183.04
1908	412	64	1432	183.55	0.00	183.55
1912	412	64	1436	184.06	0.00	184.06
1916	412	64	1440	184.58	0.00	184.58
1920	412	64	1444	185.09	0.00	185.09
1924	412	64	1448	185.60	0.00	185.60
1928	412	64	1452	186.11	0.00	186.11
1932	412	64	1456	186.62	0.00	186.62
1936	412	64	1460	187.14	0.00	187.14
1940	412	64	1464	187.65	0.00	187.65
1944	412	64	1468	188.16	0.00	188.16
1948	412	64	1472	188.67	0.00	188.67
1952	412	64	1476	189.18	0.00	189.18
1956	412	64	1480	189.70	0.00	189.70
1960	412	64	1484	190.21	0.00	190.21
1964	412	64	1488	190.72	0.00	190.72
1968	412	64	1492	191.23	0.00	191.23

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1972	412	64	1496	191.74	0.00	191.74
1976	412	64	1500	192.26	0.00	192.26
1980	412	64	1504	192.77	0.00	192.77
1984	412	64	1508	193.28	0.00	193.28
1988	412	64	1512	193.79	0.00	193.79
1992	412	64	1516	194.30	0.00	194.30
1996	412	64	1520	194.82	0.00	194.82
2000	412	64	1524	195.33	0.00	195.33
2004	412	64	1528	195.84	0.00	195.84
2008	412	64	1532	196.35	0.00	196.35
2012	412	64	1536	196.86	0.00	196.86
2016	412	64	1540	197.38	0.00	197.38
2020	412	64	1544	197.89	0.00	197.89
2024	412	64	1548	198.40	0.00	198.40
2028	412	64	1552	198.91	0.00	198.91
2032	412	64	1556	199.42	0.00	199.42
2036	412	64	1560	199.94	0.00	199.94
2040	412	64	1564	200.45	0.00	200.45
2044	412	64	1568	200.96	0.00	200.96
2048	412	64	1572	201.47	0.00	201.47
2052	412	64	1576	201.98	0.00	201.98
2056	412	64	1580	202.50	0.00	202.50
2060	412	64	1584	203.01	0.00	203.01
2064	412	64	1588	203.52	0.00	203.52
2068	412	64	1592	204.03	0.00	204.03
2072	412	64	1596	204.54	0.00	204.54
2076	412	64	1600	205.06	0.00	205.06
2080	412	64	1604	205.57	0.00	205.57
2084	412	64	1608	206.08	0.00	206.08
2088	412	64	1612	206.59	0.00	206.59
2092	412	64	1616	207.10	0.00	207.10
2096	412	64	1620	207.62	0.00	207.62
2100	412	64	1624	208.13	0.00	208.13
2104	412	64	1628	208.64	0.00	208.64
2108	412	64	1632	209.15	0.00	209.15
2112	412	64	1636	209.66	0.00	209.66
2116	412	64	1640	210.18	0.00	210.18
2120	412	64	1644	210.69	0.00	210.69
2124	412	64	1648	211.20	0.00	211.20
2128	412	64	1652	211.71	0.00	211.71
2132	412	64	1656	212.22	0.00	212.22
2136	412	64	1660	212.74	0.00	212.74
2140	412	64	1664	213.25	0.00	213.25
2144	412	64	1668	213.76	0.00	213.76
2148	412	64	1672	214.27	0.00	214.27
2152	412	64	1676	214.78	0.00	214.78
2156	412	64	1680	215.30	0.00	215.30
2160	412	64	1684	215.81	0.00	215.81
2164	412	64	1688	216.32	0.00	216.32
2168	412	64	1692	216.83	0.00	216.83
2172	412	64	1696	217.34	0.00	217.34
2176	412	64	1700	217.86	0.00	217.86
2180	412	64	1704	218.37	0.00	218.37
2184	412	64	1708	218.88	0.00	218.88
2188	412	64	1712	219.39	0.00	219.39
2192	412	64	1716	219.90	0.00	219.90
2196	412	64	1720	220.42	0.00	220.42
2200	412	64	1724	220.93	0.00	220.93
2204	412	64	1728	221.44	0.00	221.44
2208	412	64	1732	221.95	0.00	221.95

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
1a	1b	1c	1d	1e		
£	£	£	£	£ p	£ p	£ p
2212	412	64	1736	222.46	0.00	222.46
2216	412	64	1740	222.98	0.00	222.98
2220	412	64	1744	223.49	0.00	223.49
2224	412	64	1748	224.00	0.00	224.00
2228	412	64	1752	224.51	0.00	224.51
2232	412	64	1756	225.02	0.00	225.02
2236	412	64	1760	225.54	0.00	225.54
2240	412	64	1764	226.05	0.00	226.05
2244	412	64	1768	226.56	0.00	226.56
2248	412	64	1772	227.07	0.00	227.07
2252	412	64	1776	227.58	0.00	227.58
2256	412	64	1780	228.10	0.00	228.10
2260	412	64	1784	228.61	0.00	228.61
2264	412	64	1788	229.12	0.00	229.12
2268	412	64	1792	229.63	0.00	229.63
2272	412	64	1796	230.14	0.00	230.14
2276	412	64	1800	230.66	0.00	230.66
2280	412	64	1804	231.17	0.00	231.17
2284	412	64	1808	231.68	0.00	231.68
2288	412	64	1812	232.19	0.00	232.19
2292	412	64	1816	232.70	0.00	232.70
2296	412	64	1820	233.22	0.00	233.22
2300	412	64	1824	233.73	0.00	233.73
2304	412	64	1828	234.24	0.00	234.24
2308	412	64	1832	234.75	0.00	234.75
2312	412	64	1836	235.26	0.00	235.26
2316	412	64	1840	235.78	0.00	235.78
2320	412	64	1844	236.29	0.00	236.29
2324	412	64	1848	236.80	0.00	236.80
2328	412	64	1852	237.31	0.00	237.31
2332	412	64	1856	237.82	0.00	237.82
2336	412	64	1860	238.34	0.00	238.34
2340	412	64	1864	238.85	0.00	238.85
2344	412	64	1868	239.36	0.00	239.36
2348	412	64	1872	239.87	0.00	239.87
2352	412	64	1876	240.38	0.00	240.38
2356	412	64	1880	240.90	0.00	240.90
2360	412	64	1884	241.41	0.00	241.41
2364	412	64	1888	241.92	0.00	241.92
2368	412	64	1892	242.43	0.00	242.43
2372	412	64	1896	242.94	0.00	242.94
2376	412	64	1900	243.46	0.00	243.46
2380	412	64	1904	243.97	0.00	243.97
2384	412	64	1908	244.48	0.00	244.48
2388	412	64	1912	244.99	0.00	244.99
2392	412	64	1916	245.50	0.00	245.50
2396	412	64	1920	246.02	0.00	246.02
2400	412	64	1924	246.53	0.00	246.53
2404	412	64	1928	247.04	0.00	247.04
2408	412	64	1932	247.55	0.00	247.55
2412	412	64	1936	248.06	0.00	248.06
2416	412	64	1940	248.58	0.00	248.58
2420	412	64	1944	249.09	0.00	249.09
2424	412	64	1948	249.60	0.00	249.60
2428	412	64	1952	250.11	0.00	250.11
2432	412	64	1956	250.62	0.00	250.62
2436	412	64	1960	251.14	0.00	251.14
2440	412	64	1964	251.65	0.00	251.65
2444	412	64	1968	252.16	0.00	252.16
2448	412	64	1972	252.67	0.00	252.67

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2452	412	64	1976	253.18	0.00	253.18
2456	412	64	1980	253.70	0.00	253.70
2460	412	64	1984	254.21	0.00	254.21
2464	412	64	1988	254.72	0.00	254.72
2468	412	64	1992	255.23	0.00	255.23
2472	412	64	1996	255.74	0.00	255.74
2476	412	64	2000	256.26	0.00	256.26
2480	412	64	2004	256.77	0.00	256.77
2484	412	64	2008	257.28	0.00	257.28
2488	412	64	2012	257.79	0.00	257.79
2492	412	64	2016	258.30	0.00	258.30
2496	412	64	2020	258.82	0.00	258.82
2500	412	64	2024	259.33	0.00	259.33
2504	412	64	2028	259.84	0.00	259.84
2508	412	64	2032	260.35	0.00	260.35
2512	412	64	2036	260.86	0.00	260.86
2516	412	64	2040	261.38	0.00	261.38
2520	412	64	2044	261.89	0.00	261.89
2524	412	64	2048	262.40	0.00	262.40
2528	412	64	2052	262.91	0.00	262.91
2532	412	64	2056	263.42	0.00	263.42
2536	412	64	2060	263.94	0.00	263.94
2540	412	64	2064	264.45	0.00	264.45
2544	412	64	2068	264.96	0.00	264.96
2548	412	64	2072	265.47	0.00	265.47
2552	412	64	2076	265.98	0.00	265.98
2556	412	64	2080	266.50	0.00	266.50
2560	412	64	2084	267.01	0.00	267.01
2564	412	64	2088	267.52	0.00	267.52
2568	412	64	2092	268.03	0.00	268.03
2572	412	64	2096	268.54	0.00	268.54
2576	412	64	2100	269.06	0.00	269.06
2580	412	64	2104	269.57	0.00	269.57
2584	412	64	2108	270.08	0.00	270.08
2588	412	64	2112	270.59	0.00	270.59
2592	412	64	2116	271.10	0.00	271.10
2596	412	64	2120	271.62	0.00	271.62
2600	412	64	2124	272.13	0.00	272.13
2604	412	64	2128	272.64	0.00	272.64
2608	412	64	2132	273.15	0.00	273.15
2612	412	64	2136	273.66	0.00	273.66
2616	412	64	2140	274.18	0.00	274.18
2620	412	64	2144	274.69	0.00	274.69
2624	412	64	2148	275.20	0.00	275.20
2628	412	64	2152	275.71	0.00	275.71
2632	412	64	2156	276.22	0.00	276.22
2636	412	64	2160	276.74	0.00	276.74
2640	412	64	2164	277.25	0.00	277.25
2644	412	64	2168	277.76	0.00	277.76
2648	412	64	2172	278.27	0.00	278.27
2652	412	64	2176	278.78	0.00	278.78
2656	412	64	2180	279.30	0.00	279.30
2660	412	64	2184	279.81	0.00	279.81
2664	412	64	2188	280.32	0.00	280.32
2668	412	64	2192	280.83	0.00	280.83
2672	412	64	2196	281.34	0.00	281.34
2676	412	64	2200	281.86	0.00	281.86
2680	412	64	2204	282.37	0.00	282.37
2684	412	64	2208	282.88	0.00	282.88
2688	412	64	2212	283.39	0.00	283.39

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2692	412	64	2216	283.90	0.00	283.90
2696	412	64	2220	284.42	0.00	284.42
2700	412	64	2224	284.93	0.00	284.93
2704	412	64	2228	285.44	0.00	285.44
2708	412	64	2232	285.95	0.00	285.95
2712	412	64	2236	286.46	0.00	286.46
2716	412	64	2240	286.98	0.00	286.98
2720	412	64	2244	287.49	0.00	287.49
2724	412	64	2248	288.00	0.00	288.00
2728	412	64	2252	288.51	0.00	288.51
2732	412	64	2256	289.02	0.00	289.02
2736	412	64	2260	289.54	0.00	289.54
2740	412	64	2264	290.05	0.00	290.05
2744	412	64	2268	290.56	0.00	290.56
2748	412	64	2272	291.07	0.00	291.07
2752	412	64	2276	291.58	0.00	291.58
2756	412	64	2280	292.10	0.00	292.10
2760	412	64	2284	292.61	0.00	292.61
2764	412	64	2288	293.12	0.00	293.12
2768	412	64	2292	293.63	0.00	293.63
2772	412	64	2296	294.14	0.00	294.14
2776	412	64	2300	294.66	0.00	294.66
2780	412	64	2304	295.17	0.00	295.17
2784	412	64	2308	295.68	0.00	295.68
2788	412	64	2312	296.19	0.00	296.19
2792	412	64	2316	296.70	0.00	296.70
2796	412	64	2320	297.22	0.00	297.22
2800	412	64	2324	297.73	0.00	297.73
2804	412	64	2328	298.24	0.00	298.24
2808	412	64	2332	298.75	0.00	298.75
2812	412	64	2336	299.26	0.00	299.26
2816	412	64	2340	299.78	0.00	299.78
2820	412	64	2344	300.29	0.00	300.29
2824	412	64	2348	300.80	0.00	300.80
2828	412	64	2352	301.31	0.00	301.31
2832	412	64	2356	301.82	0.00	301.82
2836	412	64	2360	302.34	0.00	302.34
2840	412	64	2364	302.85	0.00	302.85
2844	412	64	2368	303.36	0.00	303.36
2848	412	64	2372	303.87	0.00	303.87
2852	412	64	2376	304.38	0.00	304.38
2856	412	64	2380	304.90	0.00	304.90
2860	412	64	2384	305.41	0.00	305.41
2864	412	64	2388	305.92	0.00	305.92
2868	412	64	2392	306.43	0.00	306.43
2872	412	64	2396	306.94	0.00	306.94
2876	412	64	2400	307.46	0.00	307.46
2880	412	64	2404	307.97	0.00	307.97
2884	412	64	2408	308.48	0.00	308.48
2888	412	64	2412	308.99	0.00	308.99
2892	412	64	2416	309.50	0.00	309.50
2896	412	64	2420	310.02	0.00	310.02
2900	412	64	2424	310.53	0.00	310.53
2904	412	64	2428	311.04	0.00	311.04
2908	412	64	2432	311.55	0.00	311.55
2912	412	64	2436	312.06	0.00	312.06
2916	412	64	2440	312.58	0.00	312.58
2920	412	64	2444	313.09	0.00	313.09
2924	412	64	2448	313.60	0.00	313.60
2928	412	64	2452	314.11	0.00	314.11

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on earnings in 1c	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2932	412	64	2456	314.62	0.00	314.62
2936	412	64	2460	315.14	0.00	315.14
2940	412	64	2464	315.65	0.00	315.65
2944	412	64	2468	316.16	0.00	316.16
2948	412	64	2472	316.67	0.00	316.67
2952	412	64	2476	317.18	0.00	317.18
2956	412	64	2480	317.70	0.00	317.70
2960	412	64	2484	318.21	0.00	318.21
2964	412	64	2488	318.72	0.00	318.72
2968	412	64	2492	319.23	0.00	319.23
2972	412	64	2496	319.74	0.00	319.74
2976	412	64	2500	320.26	0.00	320.26
2980	412	64	2504	320.77	0.00	320.77
2984	412	64	2508	321.28	0.00	321.28
2988	412	64	2512	321.79	0.00	321.79
2992	412	64	2516	322.30	0.00	322.30
2996	412	64	2520	322.82	0.00	322.82
3000	412	64	2524	323.33	0.00	323.33
3004	412	64	2528	323.84	0.00	323.84
3008	412	64	2532	324.35	0.00	324.35
3012	412	64	2536	324.86	0.00	324.86
3016	412	64	2540	325.38	0.00	325.38
3020	412	64	2544	325.89	0.00	325.89
3024	412	64	2548	326.40	0.00	326.40
3028	412	64	2552	326.91	0.00	326.91
3032	412	64	2556	327.42	0.00	327.42
3036	412	64	2560	327.94	0.00	327.94
3040	412	64	2564	328.45	0.00	328.45
3044	412	64	2568	328.96	0.00	328.96
3048	412	64	2572	329.47	0.00	329.47
3052	412	64	2576	329.98	0.00	329.98
3056	412	64	2580	330.50	0.00	330.50
3060	412	64	2584	331.01	0.00	331.01
3064	412	64	2588	331.52	0.00	331.52
3068	412	64	2592	332.03	0.00	332.03
3072	412	64	2596	332.54	0.00	332.54
3076	412	64	2600	333.06	0.00	333.06
3080	412	64	2604	333.57	0.00	333.57
3084	412	64	2608	334.08	0.00	334.08
3088	412	64	2612	334.59	0.00	334.59
3092	412	64	2616	335.10	0.00	335.10
3096	412	64	2620	335.62	0.00	335.62
3100	412	64	2624	336.13	0.00	336.13
3104	412	64	2628	336.64	0.00	336.64
3108	412	64	2632	337.15	0.00	337.15
3112	412	64	2636	337.66	0.00	337.66
3116	412	64	2640	338.18	0.00	338.18
3120	412	64	2644	338.69	0.00	338.69
3124	412	64	2648	339.20	0.00	339.20
3128	412	64	2652	339.71	0.00	339.71
3132	412	64	2656	340.22	0.00	340.22
3136	412	64	2660	340.74	0.00	340.74
3140	412	64	2664	341.25	0.00	341.25
3144	412	64	2668	341.76	0.00	341.76
3148	412	64	2672	342.27	0.00	342.27
3152	412	64	2676	342.78	0.00	342.78
3156	412	64	2680	343.30	0.00	343.30
3160	412	64	2684	343.74	0.00	343.74
3163	412	64	2687	343.94	0.00	343.94

If the employee's gross pay is over £3163, go to page 54.

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

Where the employee's total earnings exceed the UEL, only the earnings between the ET and the UEL should be recorded in column 1c of form T11

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

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

Step Action	Example (based on Table B with total monthly earnings of £5063.29)		
1 subtract the UEL figure from the total gross pay	£5063.29 - £3163 = £1900.29		
2 round the answer down to the nearest whole £	Rounded down to £1900		
3 look this figure up in the "additional gross pay table" on page 55	Look up £1900		
4 if the figure is not shown in the table, build up to it by adding together as few entries as possible	Amount	Total Employer's NICs payable	
	£1000	£128.00	
	£900	£115.20	
	Totals	£243.20	
5 add the further total of employer's NICs worked out on the earnings above the UEL to the totals of employee's and employer's NICs due for earnings at the UEL - columns 1d and 1e of the main table	Total payable by employee and employer	Total payable by employee	
	£243.20 (further employer NICs)	NIL	
+	£447.39 (due for employee employer on earnings at UEL)	£103.45 (due for employee on earnings at UEL)	
	Totals	£690.59	£103.45
6 record the figures resulting from Step 5 in column 1d and 1e of form T11	On form T11 record		

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
412	64	2687	690.59	103.45

Additional gross pay table

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

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

Earnings on which contributions payable £	Total of employee's and employer's contributions payable £
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



SOCIAL SECURITY

Shickyrys Y Theay

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

For the Benefit of the Nation ~ Cour Foays yn Ashoon



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