



Isle of Man
Government

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National Insurance Contributions (NICs) Tables

State Pension Age Table C

6 April 2021 to 5 April 2022

The Treasury
Yn Tashtey

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

National Insurance Contributions from April 2021

From 6 April 2021 the rates payable for employee and employer National Insurance Contributions (NICs) remain unchanged in the Isle of Man (IOM). The Lower Earnings Limit (LEL) remains at £120 per week, the Primary and Secondary thresholds remain aligned and set at £138, and the Upper Earnings Limit (UEL) remains at £823 (see page 6 for figures).

With effect from 6th April 2021 the Upper Accrual Point (UAP) has been abolished and employers are therefore no longer required to record the amount of earnings between the primary threshold and the Upper Accrual Point (UAP) and the amount of earnings between the UAP and the UEL. Employers will now only be required to record the amount of the employee's earnings between the primary threshold and the UEL on the deductions working sheet and T14.

In the United Kingdom (UK), rates of Class 1 National Insurance have remained unchanged for 2021/22. The LEL remains at £120 per week. The primary (employee) threshold increases to £184 per week, the secondary (employer) threshold is increased to £170 per week and the UEL is increased to £967 per week.

The website address for an employer registering with the UK is www.gov.uk/register-employer. The UK NIC tables are available online at www.gov.uk/government/collections/payroll-publications-for-employers to calculate the amount of NICs due. The tables contain Employer Helpline telephone numbers for HM Revenue & Customs should assistance be required.

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

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Save money - avoid errors

- Have you used the correct T11 and T14?
- The T14 must show "2021/2022" on the form
- Have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- Do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B reduced rate contributions? If not, you must deduct full rate contributions at A (standard)
- Have you any employees nearing State Pension Age?
You can check state pension ages by contacting us on 01624 685400 or check online at <https://www.gov.im/categories/benefits-and-financial-support/social-security-benefits/retirement-pension/> under Downloadable Documents. Use category C for employees for whom you hold a valid age exception certificate.
- When completing your T14s or electronic return file
 - you must show your employee's full name, National Insurance number, date of birth and address.
 - is the correct category of contribution shown?
This is either A, B, C or J
 - have you checked that your addition is correct before entering the contribution amounts?
- Is the information from every T14 included in the totals on your T37?

- Make sure your staff know they must notify you and the Division's National Insurance section of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B contributions.

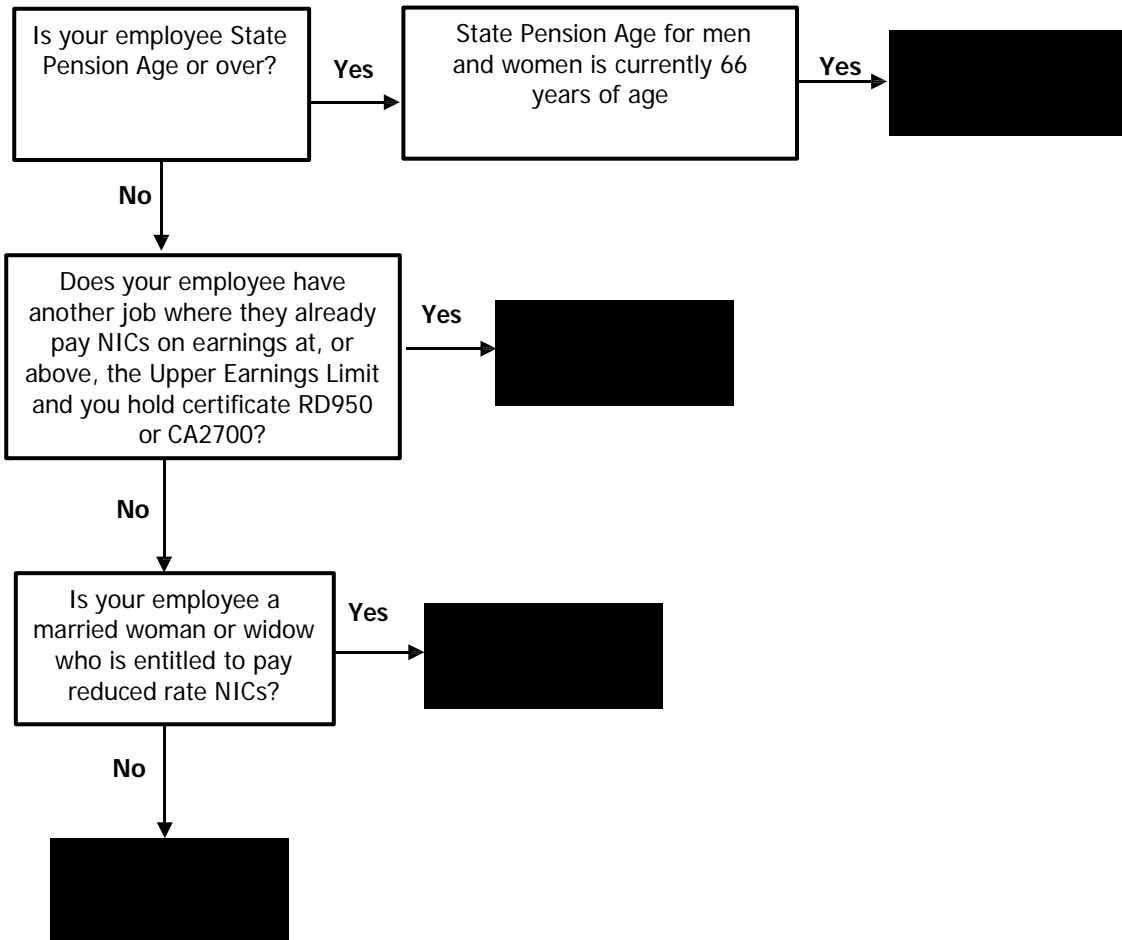
- Has your software been upgraded for 2021 - 20212?

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 2021/2022.

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



If any of your employees are over State Pension Age you must have a CF384 Certificate of Age Exception for those employees before you start charging contributions at "C" rate. You can contact us on 01624 685400 to confirm the State Pension Age for employees born before 6th October 1954 or check online at <https://www.gov.im/categories/benefits-and-financial-support/social-security-benefits/retirement-pension/> under Downloadable Documents.

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

Important - please note:

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

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

State Pension Age for women & men

Due to changes in Social Security legislation, which came into effect from 6 April 2010 women remain liable to pay National Insurance contributions after their 60th birthday until they reach their revised State Pension Age. This was introduced to align the female state pension age with the male state pension age. The female and male state pension ages aligned in the 2018/19 tax year.

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

Payments made to the employee on or after the date that they reach State Pension Age should have table letter C applied to them. The National Insurance tables for letter C are available in leaflet CF393 (IOM) on the Income Tax Division's website at www.gov.im/incometax under National Insurance Contributions, Downloadable Documents.

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

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

Using these tables to work out National Insurance Contributions NICs

Introduction

You can work out NICs by using either

- these tables
- the exact percentage method

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

Are you using the right tables?

Only use these tables between **6 April 2021** and **5 April 2022**, i.e. the 2021-2022 tax year.

Only use the tables in this booklet for employees who are employed in the 2021-2022 tax year, and for whom National Insurance contributions (NICs) are payable under contribution table letter C (see page 3).

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

The tables under letters C are for

- weekly pay intervals
- monthly pay intervals

Table letter C

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

- Look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see page 45
- Record the figures in each column of the table onto the employee's Deductions Working Sheet, form T11. See the example on page 7

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

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

Directors:

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

Changes to your circumstances

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

Earnings limits and NIC rates

LEL = Lower Earnings Limit

PT = Primary Threshold (employee's)

ST = Secondary Threshold (employer's)

UEL = Upper Earnings Limit

Employee's contribution		Employer's contribution	
Earnings limits	Table letter C	Earnings limits	Table letter C
Up to the LEL Below £120.00 weekly, or below £520.00 monthly, or below £6240.00 yearly	Nil	Up to the LEL Below £120.00 weekly, or below £520.00 monthly, or below £6240.00 yearly	Nil
LEL to PT £120.00 to £138.00 weekly, or £520.00 to £598.00 monthly, or £6240.00 to £7176.00 yearly	Nil	LEL to PT £120.00 to £138.00 weekly, or £520.00 to £598.00 monthly, or £6240.00 to £7176.00 yearly	0%
PT to UEL £138.01 to £823.00 weekly, or £598.01 to £3567.00 monthly, or £7176.01 to £42796.00 yearly	Nil	PT to UEL £138.01 to £823.00 weekly, or £598.01 to £3567.00 monthly, or £7176.01 to £42796.00 yearly	12.8%
Above UEL Over £823.00 weekly, or over £3567.00 monthly, or over £42796.00 yearly	Nil	Above UEL Over £823.00 weekly, or over £3567.00 monthly, or over £42796.00 yearly	12.8%

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

Example

A monthly paid male employee in employment earns £886.85, payable on 29 May 2021 (tax month 2). The employer holds a valid certificate CA4139

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

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

EXTRACT FROM MONTHLY TABLE C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
*	1a	1b	1c	1d	1e	1f	*
£	£	£	£	£	£ p	£ p	£ p
884	520	78	286	0	36.86	0	36.86

EXTRACT FROM FORM T11

Earnings details				Contribution details	
Earnings at the LEL (where earnings are equal to or exceed the LEL) Whole pounds only 1a	Earnings above the LEL, up to and including the PT Whole pounds only 1b	Earnings above the PT, up to and including the UEL Whole pounds only 1c	Earnings above the UEL Whole pounds only 1d	Total of employee's and employer's contributions £ & p 1e	Employee's contributions payable on all earnings above the PT £ & p 1f
520	78	286	0	36.86	0.00

Weekly table for employees who are State Pension Age or over – employer only contributions for use from 6 April 2021 to 5 April 2022

Use this table for

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

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 45.

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

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

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
Up to and including 119.99	No NIC liability make no entries on forms T11 and T14						
120	120	0	0	0	0.00	0.00	0.00
121	120	1	0	0	0.00	0.00	0.00
122	120	2	0	0	0.00	0.00	0.00
123	120	3	0	0	0.00	0.00	0.00
124	120	4	0	0	0.00	0.00	0.00
125	120	5	0	0	0.00	0.00	0.00
126	120	6	0	0	0.00	0.00	0.00
127	120	7	0	0	0.00	0.00	0.00
128	120	8	0	0	0.00	0.00	0.00
129	120	9	0	0	0.00	0.00	0.00
130	120	10	0	0	0.00	0.00	0.00
131	120	11	0	0	0.00	0.00	0.00
132	120	12	0	0	0.00	0.00	0.00
133	120	13	0	0	0.00	0.00	0.00
134	120	14	0	0	0.00	0.00	0.00
135	120	15	0	0	0.00	0.00	0.00

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
136	120	16	0	0	0.00	0.00	0.00
137	120	17	0	0	0.00	0.00	0.00
138	120	18	0	0	0.00	0.00	0.00
139	120	18	1	0	0.19	0.00	0.19
140	120	18	2	0	0.32	0.00	0.32
141	120	18	3	0	0.45	0.00	0.45
142	120	18	4	0	0.58	0.00	0.58
143	120	18	5	0	0.70	0.00	0.70
144	120	18	6	0	0.83	0.00	0.83
145	120	18	7	0	0.96	0.00	0.96
146	120	18	8	0	1.09	0.00	1.09
147	120	18	9	0	1.22	0.00	1.22
148	120	18	10	0	1.34	0.00	1.34
149	120	18	11	0	1.47	0.00	1.47
150	120	18	12	0	1.60	0.00	1.60
151	120	18	13	0	1.73	0.00	1.73
152	120	18	14	0	1.86	0.00	1.86
153	120	18	15	0	1.98	0.00	1.98
154	120	18	16	0	2.11	0.00	2.11
155	120	18	17	0	2.24	0.00	2.24
156	120	18	18	0	2.37	0.00	2.37
157	120	18	19	0	2.50	0.00	2.50
158	120	18	20	0	2.62	0.00	2.62
159	120	18	21	0	2.75	0.00	2.75
160	120	18	22	0	2.88	0.00	2.88
161	120	18	23	0	3.01	0.00	3.01
162	120	18	24	0	3.14	0.00	3.14
163	120	18	25	0	3.26	0.00	3.26
164	120	18	26	0	3.39	0.00	3.39
165	120	18	27	0	3.52	0.00	3.52
166	120	18	28	0	3.65	0.00	3.65
167	120	18	29	0	3.78	0.00	3.78
168	120	18	30	0	3.90	0.00	3.90
169	120	18	31	0	4.03	0.00	4.03
170	120	18	32	0	4.16	0.00	4.16
171	120	18	33	0	4.29	0.00	4.29
172	120	18	34	0	4.42	0.00	4.42
173	120	18	35	0	4.54	0.00	4.54
174	120	18	36	0	4.67	0.00	4.67
175	120	18	37	0	4.80	0.00	4.80
176	120	18	38	0	4.93	0.00	4.93
177	120	18	39	0	5.06	0.00	5.06
178	120	18	40	0	5.18	0.00	5.18
179	120	18	41	0	5.31	0.00	5.31

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
180	120	18	42	0	5.44	0.00	5.44
181	120	18	43	0	5.57	0.00	5.57
182	120	18	44	0	5.70	0.00	5.70
183	120	18	45	0	5.82	0.00	5.82
184	120	18	46	0	5.95	0.00	5.95
185	120	18	47	0	6.08	0.00	6.08
186	120	18	48	0	6.21	0.00	6.21
187	120	18	49	0	6.34	0.00	6.34
188	120	18	50	0	6.46	0.00	6.46
189	120	18	51	0	6.59	0.00	6.59
190	120	18	52	0	6.72	0.00	6.72
191	120	18	53	0	6.85	0.00	6.85
192	120	18	54	0	6.98	0.00	6.98
193	120	18	55	0	7.10	0.00	7.10
194	120	18	56	0	7.23	0.00	7.23
195	120	18	57	0	7.36	0.00	7.36
196	120	18	58	0	7.49	0.00	7.49
197	120	18	59	0	7.62	0.00	7.62
198	120	18	60	0	7.74	0.00	7.74
199	120	18	61	0	7.87	0.00	7.87
200	120	18	62	0	8.00	0.00	8.00
201	120	18	63	0	8.13	0.00	8.13
202	120	18	64	0	8.26	0.00	8.26
203	120	18	65	0	8.38	0.00	8.38
204	120	18	66	0	8.51	0.00	8.51
205	120	18	67	0	8.64	0.00	8.64
206	120	18	68	0	8.77	0.00	8.77
207	120	18	69	0	8.90	0.00	8.90
208	120	18	70	0	9.02	0.00	9.02
209	120	18	71	0	9.15	0.00	9.15
210	120	18	72	0	9.28	0.00	9.28
211	120	18	73	0	9.41	0.00	9.41
212	120	18	74	0	9.54	0.00	9.54
213	120	18	75	0	9.66	0.00	9.66
214	120	18	76	0	9.79	0.00	9.79
215	120	18	77	0	9.92	0.00	9.92
216	120	18	78	0	10.05	0.00	10.05
217	120	18	79	0	10.18	0.00	10.18
218	120	18	80	0	10.30	0.00	10.30
219	120	18	81	0	10.43	0.00	10.43
220	120	18	82	0	10.56	0.00	10.56
221	120	18	83	0	10.69	0.00	10.69
222	120	18	84	0	10.82	0.00	10.82
223	120	18	85	0	10.94	0.00	10.94

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
224	120	18	86	0	11.07	0.00	11.07
225	120	18	87	0	11.20	0.00	11.20
226	120	18	88	0	11.33	0.00	11.33
227	120	18	89	0	11.46	0.00	11.46
228	120	18	90	0	11.58	0.00	11.58
229	120	18	91	0	11.71	0.00	11.71
230	120	18	92	0	11.84	0.00	11.84
231	120	18	93	0	11.97	0.00	11.97
232	120	18	94	0	12.10	0.00	12.10
233	120	18	95	0	12.22	0.00	12.22
234	120	18	96	0	12.35	0.00	12.35
235	120	18	97	0	12.48	0.00	12.48
236	120	18	98	0	12.61	0.00	12.61
237	120	18	99	0	12.74	0.00	12.74
238	120	18	100	0	12.86	0.00	12.86
239	120	18	101	0	12.99	0.00	12.99
240	120	18	102	0	13.12	0.00	13.12
241	120	18	103	0	13.25	0.00	13.25
242	120	18	104	0	13.38	0.00	13.38
243	120	18	105	0	13.50	0.00	13.50
244	120	18	106	0	13.63	0.00	13.63
245	120	18	107	0	13.76	0.00	13.76
246	120	18	108	0	13.89	0.00	13.89
247	120	18	109	0	14.02	0.00	14.02
248	120	18	110	0	14.14	0.00	14.14
249	120	18	111	0	14.27	0.00	14.27
250	120	18	112	0	14.40	0.00	14.40
251	120	18	113	0	14.53	0.00	14.53
252	120	18	114	0	14.66	0.00	14.66
253	120	18	115	0	14.78	0.00	14.78
254	120	18	116	0	14.91	0.00	14.91
255	120	18	117	0	15.04	0.00	15.04
256	120	18	118	0	15.17	0.00	15.17
257	120	18	119	0	15.30	0.00	15.30
258	120	18	120	0	15.42	0.00	15.42
259	120	18	121	0	15.55	0.00	15.55
260	120	18	122	0	15.68	0.00	15.68
261	120	18	123	0	15.81	0.00	15.81
262	120	18	124	0	15.94	0.00	15.94
263	120	18	125	0	16.06	0.00	16.06
264	120	18	126	0	16.19	0.00	16.19
265	120	18	127	0	16.32	0.00	16.32
266	120	18	128	0	16.45	0.00	16.45
267	120	18	129	0	16.58	0.00	16.58

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
268	120	18	130	0	16.70	0.00	16.70
269	120	18	131	0	16.83	0.00	16.83
270	120	18	132	0	16.96	0.00	16.96
271	120	18	133	0	17.09	0.00	17.09
272	120	18	134	0	17.22	0.00	17.22
273	120	18	135	0	17.34	0.00	17.34
274	120	18	136	0	17.47	0.00	17.47
275	120	18	137	0	17.60	0.00	17.60
276	120	18	138	0	17.73	0.00	17.73
277	120	18	139	0	17.86	0.00	17.86
278	120	18	140	0	17.98	0.00	17.98
279	120	18	141	0	18.11	0.00	18.11
280	120	18	142	0	18.24	0.00	18.24
281	120	18	143	0	18.37	0.00	18.37
282	120	18	144	0	18.50	0.00	18.50
283	120	18	145	0	18.62	0.00	18.62
284	120	18	146	0	18.75	0.00	18.75
285	120	18	147	0	18.88	0.00	18.88
286	120	18	148	0	19.01	0.00	19.01
287	120	18	149	0	19.14	0.00	19.14
288	120	18	150	0	19.26	0.00	19.26
289	120	18	151	0	19.39	0.00	19.39
290	120	18	152	0	19.52	0.00	19.52
291	120	18	153	0	19.65	0.00	19.65
292	120	18	154	0	19.78	0.00	19.78
293	120	18	155	0	19.90	0.00	19.90
294	120	18	156	0	20.03	0.00	20.03
295	120	18	157	0	20.16	0.00	20.16
296	120	18	158	0	20.29	0.00	20.29
297	120	18	159	0	20.42	0.00	20.42
298	120	18	160	0	20.54	0.00	20.54
299	120	18	161	0	20.67	0.00	20.67
300	120	18	162	0	20.80	0.00	20.80
301	120	18	163	0	20.93	0.00	20.93
302	120	18	164	0	21.06	0.00	21.06
303	120	18	165	0	21.18	0.00	21.18
304	120	18	166	0	21.31	0.00	21.31
305	120	18	167	0	21.44	0.00	21.44
306	120	18	168	0	21.57	0.00	21.57
307	120	18	169	0	21.70	0.00	21.70
308	120	18	170	0	21.82	0.00	21.82
309	120	18	171	0	21.95	0.00	21.95
310	120	18	172	0	22.08	0.00	22.08
311	120	18	173	0	22.21	0.00	22.21

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
312	120	18	174	0	22.34	0.00	22.34
313	120	18	175	0	22.46	0.00	22.46
314	120	18	176	0	22.59	0.00	22.59
315	120	18	177	0	22.72	0.00	22.72
316	120	18	178	0	22.85	0.00	22.85
317	120	18	179	0	22.98	0.00	22.98
318	120	18	180	0	23.10	0.00	23.10
319	120	18	181	0	23.23	0.00	23.23
320	120	18	182	0	23.36	0.00	23.36
321	120	18	183	0	23.49	0.00	23.49
322	120	18	184	0	23.62	0.00	23.62
323	120	18	185	0	23.74	0.00	23.74
324	120	18	186	0	23.87	0.00	23.87
325	120	18	187	0	24.00	0.00	24.00
326	120	18	188	0	24.13	0.00	24.13
327	120	18	189	0	24.26	0.00	24.26
328	120	18	190	0	24.38	0.00	24.38
329	120	18	191	0	24.51	0.00	24.51
330	120	18	192	0	24.64	0.00	24.64
331	120	18	193	0	24.77	0.00	24.77
332	120	18	194	0	24.90	0.00	24.90
333	120	18	195	0	25.02	0.00	25.02
334	120	18	196	0	25.15	0.00	25.15
335	120	18	197	0	25.28	0.00	25.28
336	120	18	198	0	25.41	0.00	25.41
337	120	18	199	0	25.54	0.00	25.54
338	120	18	200	0	25.66	0.00	25.66
339	120	18	201	0	25.79	0.00	25.79
340	120	18	202	0	25.92	0.00	25.92
341	120	18	203	0	26.05	0.00	26.05
342	120	18	204	0	26.18	0.00	26.18
343	120	18	205	0	26.30	0.00	26.30
344	120	18	206	0	26.43	0.00	26.43
345	120	18	207	0	26.56	0.00	26.56
346	120	18	208	0	26.69	0.00	26.69
347	120	18	209	0	26.82	0.00	26.82
348	120	18	210	0	26.94	0.00	26.94
349	120	18	211	0	27.07	0.00	27.07
350	120	18	212	0	27.20	0.00	27.20
351	120	18	213	0	27.33	0.00	27.33
352	120	18	214	0	27.46	0.00	27.46
353	120	18	215	0	27.58	0.00	27.58
354	120	18	216	0	27.71	0.00	27.71
355	120	18	217	0	27.84	0.00	27.84

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
356	120	18	218	0	27.97	0.00	27.97
357	120	18	219	0	28.10	0.00	28.10
358	120	18	220	0	28.22	0.00	28.22
359	120	18	221	0	28.35	0.00	28.35
360	120	18	222	0	28.48	0.00	28.48
361	120	18	223	0	28.61	0.00	28.61
362	120	18	224	0	28.74	0.00	28.74
363	120	18	225	0	28.86	0.00	28.86
364	120	18	226	0	28.99	0.00	28.99
365	120	18	227	0	29.12	0.00	29.12
366	120	18	228	0	29.25	0.00	29.25
367	120	18	229	0	29.38	0.00	29.38
368	120	18	230	0	29.50	0.00	29.50
369	120	18	231	0	29.63	0.00	29.63
370	120	18	232	0	29.76	0.00	29.76
371	120	18	233	0	29.89	0.00	29.89
372	120	18	234	0	30.02	0.00	30.02
373	120	18	235	0	30.14	0.00	30.14
374	120	18	236	0	30.27	0.00	30.27
375	120	18	237	0	30.40	0.00	30.40
376	120	18	238	0	30.53	0.00	30.53
377	120	18	239	0	30.66	0.00	30.66
378	120	18	240	0	30.78	0.00	30.78
379	120	18	241	0	30.91	0.00	30.91
380	120	18	242	0	31.04	0.00	31.04
381	120	18	243	0	31.17	0.00	31.17
382	120	18	244	0	31.30	0.00	31.30
383	120	18	245	0	31.42	0.00	31.42
384	120	18	246	0	31.55	0.00	31.55
385	120	18	247	0	31.68	0.00	31.68
386	120	18	248	0	31.81	0.00	31.81
387	120	18	249	0	31.94	0.00	31.94
388	120	18	250	0	32.06	0.00	32.06
389	120	18	251	0	32.19	0.00	32.19
390	120	18	252	0	32.32	0.00	32.32
391	120	18	253	0	32.45	0.00	32.45
392	120	18	254	0	32.58	0.00	32.58
393	120	18	255	0	32.70	0.00	32.70
394	120	18	256	0	32.83	0.00	32.83
395	120	18	257	0	32.96	0.00	32.96
396	120	18	258	0	33.09	0.00	33.09
397	120	18	259	0	33.22	0.00	33.22
398	120	18	260	0	33.34	0.00	33.34
399	120	18	261	0	33.47	0.00	33.47

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
400	120	18	262	0	33.60	0.00	33.60
401	120	18	263	0	33.73	0.00	33.73
402	120	18	264	0	33.86	0.00	33.86
403	120	18	265	0	33.98	0.00	33.98
404	120	18	266	0	34.11	0.00	34.11
405	120	18	267	0	34.24	0.00	34.24
406	120	18	268	0	34.37	0.00	34.37
407	120	18	269	0	34.50	0.00	34.50
408	120	18	270	0	34.62	0.00	34.62
409	120	18	271	0	34.75	0.00	34.75
410	120	18	272	0	34.88	0.00	34.88
411	120	18	273	0	35.01	0.00	35.01
412	120	18	274	0	35.14	0.00	35.14
413	120	18	275	0	35.26	0.00	35.26
414	120	18	276	0	35.39	0.00	35.39
415	120	18	277	0	35.52	0.00	35.52
416	120	18	278	0	35.65	0.00	35.65
417	120	18	279	0	35.78	0.00	35.78
418	120	18	280	0	35.90	0.00	35.90
419	120	18	281	0	36.03	0.00	36.03
420	120	18	282	0	36.16	0.00	36.16
421	120	18	283	0	36.29	0.00	36.29
422	120	18	284	0	36.42	0.00	36.42
423	120	18	285	0	36.54	0.00	36.54
424	120	18	286	0	36.67	0.00	36.67
425	120	18	287	0	36.80	0.00	36.80
426	120	18	288	0	36.93	0.00	36.93
427	120	18	289	0	37.06	0.00	37.06
428	120	18	290	0	37.18	0.00	37.18
429	120	18	291	0	37.31	0.00	37.31
430	120	18	292	0	37.44	0.00	37.44
431	120	18	293	0	37.57	0.00	37.57
432	120	18	294	0	37.70	0.00	37.70
433	120	18	295	0	37.82	0.00	37.82
434	120	18	296	0	37.95	0.00	37.95
435	120	18	297	0	38.08	0.00	38.08
436	120	18	298	0	38.21	0.00	38.21
437	120	18	299	0	38.34	0.00	38.34
438	120	18	300	0	38.46	0.00	38.46
439	120	18	301	0	38.59	0.00	38.59
440	120	18	302	0	38.72	0.00	38.72
441	120	18	303	0	38.85	0.00	38.85
442	120	18	304	0	38.98	0.00	38.98
443	120	18	305	0	39.10	0.00	39.10

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
444	120	18	306	0	39.23	0.00	39.23
445	120	18	307	0	39.36	0.00	39.36
446	120	18	308	0	39.49	0.00	39.49
447	120	18	309	0	39.62	0.00	39.62
448	120	18	310	0	39.74	0.00	39.74
449	120	18	311	0	39.87	0.00	39.87
450	120	18	312	0	40.00	0.00	40.00
451	120	18	313	0	40.13	0.00	40.13
452	120	18	314	0	40.26	0.00	40.26
453	120	18	315	0	40.38	0.00	40.38
454	120	18	316	0	40.51	0.00	40.51
455	120	18	317	0	40.64	0.00	40.64
456	120	18	318	0	40.77	0.00	40.77
457	120	18	319	0	40.90	0.00	40.90
458	120	18	320	0	41.02	0.00	41.02
459	120	18	321	0	41.15	0.00	41.15
460	120	18	322	0	41.28	0.00	41.28
461	120	18	323	0	41.41	0.00	41.41
462	120	18	324	0	41.54	0.00	41.54
463	120	18	325	0	41.66	0.00	41.66
464	120	18	326	0	41.79	0.00	41.79
465	120	18	327	0	41.92	0.00	41.92
466	120	18	328	0	42.05	0.00	42.05
467	120	18	329	0	42.18	0.00	42.18
468	120	18	330	0	42.30	0.00	42.30
469	120	18	331	0	42.43	0.00	42.43
470	120	18	332	0	42.56	0.00	42.56
471	120	18	333	0	42.69	0.00	42.69
472	120	18	334	0	42.82	0.00	42.82
473	120	18	335	0	42.94	0.00	42.94
474	120	18	336	0	43.07	0.00	43.07
475	120	18	337	0	43.20	0.00	43.20
476	120	18	338	0	43.33	0.00	43.33
477	120	18	339	0	43.46	0.00	43.46
478	120	18	340	0	43.58	0.00	43.58
479	120	18	341	0	43.71	0.00	43.71
480	120	18	342	0	43.84	0.00	43.84
481	120	18	343	0	43.97	0.00	43.97
482	120	18	344	0	44.10	0.00	44.10
483	120	18	345	0	44.22	0.00	44.22
484	120	18	346	0	44.35	0.00	44.35
485	120	18	347	0	44.48	0.00	44.48
486	120	18	348	0	44.61	0.00	44.61
487	120	18	349	0	44.74	0.00	44.74

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
488	120	18	350	0	44.86	0.00	44.86
489	120	18	351	0	44.99	0.00	44.99
490	120	18	352	0	45.12	0.00	45.12
491	120	18	353	0	45.25	0.00	45.25
492	120	18	354	0	45.38	0.00	45.38
493	120	18	355	0	45.50	0.00	45.50
494	120	18	356	0	45.63	0.00	45.63
495	120	18	357	0	45.76	0.00	45.76
496	120	18	358	0	45.89	0.00	45.89
497	120	18	359	0	46.02	0.00	46.02
498	120	18	360	0	46.14	0.00	46.14
499	120	18	361	0	46.27	0.00	46.27
500	120	18	362	0	46.40	0.00	46.40
501	120	18	363	0	46.53	0.00	46.53
502	120	18	364	0	46.66	0.00	46.66
503	120	18	365	0	46.78	0.00	46.78
504	120	18	366	0	46.91	0.00	46.91
505	120	18	367	0	47.04	0.00	47.04
506	120	18	368	0	47.17	0.00	47.17
507	120	18	369	0	47.30	0.00	47.30
508	120	18	370	0	47.42	0.00	47.42
509	120	18	371	0	47.55	0.00	47.55
510	120	18	372	0	47.68	0.00	47.68
511	120	18	373	0	47.81	0.00	47.81
512	120	18	374	0	47.94	0.00	47.94
513	120	18	375	0	48.06	0.00	48.06
514	120	18	376	0	48.19	0.00	48.19
515	120	18	377	0	48.32	0.00	48.32
516	120	18	378	0	48.45	0.00	48.45
517	120	18	379	0	48.58	0.00	48.58
518	120	18	380	0	48.70	0.00	48.70
519	120	18	381	0	48.83	0.00	48.83
520	120	18	382	0	48.96	0.00	48.96
521	120	18	383	0	49.09	0.00	49.09
522	120	18	384	0	49.22	0.00	49.22
523	120	18	385	0	49.34	0.00	49.34
524	120	18	386	0	49.47	0.00	49.47
525	120	18	387	0	49.60	0.00	49.60
526	120	18	388	0	49.73	0.00	49.73
527	120	18	389	0	49.86	0.00	49.86
528	120	18	390	0	49.98	0.00	49.98
529	120	18	391	0	50.11	0.00	50.11
530	120	18	392	0	50.24	0.00	50.24
531	120	18	393	0	50.37	0.00	50.37

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
532	120	18	394	0	50.50	0.00	50.50
533	120	18	395	0	50.62	0.00	50.62
534	120	18	396	0	50.75	0.00	50.75
535	120	18	397	0	50.88	0.00	50.88
536	120	18	398	0	51.01	0.00	51.01
537	120	18	399	0	51.14	0.00	51.14
538	120	18	400	0	51.26	0.00	51.26
539	120	18	401	0	51.39	0.00	51.39
540	120	18	402	0	51.52	0.00	51.52
541	120	18	403	0	51.65	0.00	51.65
542	120	18	404	0	51.78	0.00	51.78
543	120	18	405	0	51.90	0.00	51.90
544	120	18	406	0	52.03	0.00	52.03
545	120	18	407	0	52.16	0.00	52.16
546	120	18	408	0	52.29	0.00	52.29
547	120	18	409	0	52.42	0.00	52.42
548	120	18	410	0	52.54	0.00	52.54
549	120	18	411	0	52.67	0.00	52.67
550	120	18	412	0	52.80	0.00	52.80
551	120	18	413	0	52.93	0.00	52.93
552	120	18	414	0	53.06	0.00	53.06
553	120	18	415	0	53.18	0.00	53.18
554	120	18	416	0	53.31	0.00	53.31
555	120	18	417	0	53.44	0.00	53.44
556	120	18	418	0	53.57	0.00	53.57
557	120	18	419	0	53.70	0.00	53.70
558	120	18	420	0	53.82	0.00	53.82
559	120	18	421	0	53.95	0.00	53.95
560	120	18	422	0	54.08	0.00	54.08
561	120	18	423	0	54.21	0.00	54.21
562	120	18	424	0	54.34	0.00	54.34
563	120	18	425	0	54.46	0.00	54.46
564	120	18	426	0	54.59	0.00	54.59
565	120	18	427	0	54.72	0.00	54.72
566	120	18	428	0	54.85	0.00	54.85
567	120	18	429	0	54.98	0.00	54.98
568	120	18	430	0	55.10	0.00	55.10
569	120	18	431	0	55.23	0.00	55.23
570	120	18	432	0	55.36	0.00	55.36
571	120	18	433	0	55.49	0.00	55.49
572	120	18	434	0	55.62	0.00	55.62
573	120	18	435	0	55.74	0.00	55.74
574	120	18	436	0	55.87	0.00	55.87
575	120	18	437	0	56.00	0.00	56.00

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
576	120	18	438	0	56.13	0.00	56.13
577	120	18	439	0	56.26	0.00	56.26
578	120	18	440	0	56.38	0.00	56.38
579	120	18	441	0	56.51	0.00	56.51
580	120	18	442	0	56.64	0.00	56.64
581	120	18	443	0	56.77	0.00	56.77
582	120	18	444	0	56.90	0.00	56.90
583	120	18	445	0	57.02	0.00	57.02
584	120	18	446	0	57.15	0.00	57.15
585	120	18	447	0	57.28	0.00	57.28
586	120	18	448	0	57.41	0.00	57.41
587	120	18	449	0	57.54	0.00	57.54
588	120	18	450	0	57.66	0.00	57.66
589	120	18	451	0	57.79	0.00	57.79
590	120	18	452	0	57.92	0.00	57.92
591	120	18	453	0	58.05	0.00	58.05
592	120	18	454	0	58.18	0.00	58.18
593	120	18	455	0	58.30	0.00	58.30
594	120	18	456	0	58.43	0.00	58.43
595	120	18	457	0	58.56	0.00	58.56
596	120	18	458	0	58.69	0.00	58.69
597	120	18	459	0	58.82	0.00	58.82
598	120	18	460	0	58.94	0.00	58.94
599	120	18	461	0	59.07	0.00	59.07
600	120	18	462	0	59.20	0.00	59.20
601	120	18	463	0	59.33	0.00	59.33
602	120	18	464	0	59.46	0.00	59.46
603	120	18	465	0	59.58	0.00	59.58
604	120	18	466	0	59.71	0.00	59.71
605	120	18	467	0	59.84	0.00	59.84
606	120	18	468	0	59.97	0.00	59.97
607	120	18	469	0	60.10	0.00	60.10
608	120	18	470	0	60.22	0.00	60.22
609	120	18	471	0	60.35	0.00	60.35
610	120	18	472	0	60.48	0.00	60.48
611	120	18	473	0	60.61	0.00	60.61
612	120	18	474	0	60.74	0.00	60.74
613	120	18	475	0	60.86	0.00	60.86
614	120	18	476	0	60.99	0.00	60.99
615	120	18	477	0	61.12	0.00	61.12
616	120	18	478	0	61.25	0.00	61.25
617	120	18	479	0	61.38	0.00	61.38
618	120	18	480	0	61.50	0.00	61.50
619	120	18	481	0	61.63	0.00	61.63

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 PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
620	120	18	482	0	61.76	0.00	61.76
621	120	18	483	0	61.89	0.00	61.89
622	120	18	484	0	62.02	0.00	62.02
623	120	18	485	0	62.14	0.00	62.14
624	120	18	486	0	62.27	0.00	62.27
625	120	18	487	0	62.40	0.00	62.40
626	120	18	488	0	62.53	0.00	62.53
627	120	18	489	0	62.66	0.00	62.66
628	120	18	490	0	62.78	0.00	62.78
629	120	18	491	0	62.91	0.00	62.91
630	120	18	492	0	63.04	0.00	63.04
631	120	18	493	0	63.17	0.00	63.17
632	120	18	494	0	63.30	0.00	63.30
633	120	18	495	0	63.42	0.00	63.42
634	120	18	496	0	63.55	0.00	63.55
635	120	18	497	0	63.68	0.00	63.68
636	120	18	498	0	63.81	0.00	63.81
637	120	18	499	0	63.94	0.00	63.94
638	120	18	500	0	64.06	0.00	64.06
639	120	18	501	0	64.19	0.00	64.19
640	120	18	502	0	64.32	0.00	64.32
641	120	18	503	0	64.45	0.00	64.45
642	120	18	504	0	64.58	0.00	64.58
643	120	18	505	0	64.70	0.00	64.70
644	120	18	506	0	64.83	0.00	64.83
645	120	18	507	0	64.96	0.00	64.96
646	120	18	508	0	65.09	0.00	65.09
647	120	18	509	0	65.22	0.00	65.22
648	120	18	510	0	65.34	0.00	65.34
649	120	18	511	0	65.47	0.00	65.47
650	120	18	512	0	65.60	0.00	65.60
651	120	18	513	0	65.73	0.00	65.73
652	120	18	514	0	65.86	0.00	65.86
653	120	18	515	0	65.98	0.00	65.98
654	120	18	516	0	66.11	0.00	66.11
655	120	18	517	0	66.24	0.00	66.24
656	120	18	518	0	66.37	0.00	66.37
657	120	18	519	0	66.50	0.00	66.50
658	120	18	520	0	66.62	0.00	66.62
659	120	18	521	0	66.75	0.00	66.75
660	120	18	522	0	66.88	0.00	66.88
661	120	18	523	0	67.01	0.00	67.01
662	120	18	524	0	67.14	0.00	67.14
663	120	18	525	0	67.26	0.00	67.26

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
664	120	18	526	0	67.39	0.00	67.39
665	120	18	527	0	67.52	0.00	67.52
666	120	18	528	0	67.65	0.00	67.65
667	120	18	529	0	67.78	0.00	67.78
668	120	18	530	0	67.90	0.00	67.90
669	120	18	531	0	68.03	0.00	68.03
670	120	18	532	0	68.16	0.00	68.16
671	120	18	533	0	68.29	0.00	68.29
672	120	18	534	0	68.42	0.00	68.42
673	120	18	535	0	68.54	0.00	68.54
674	120	18	536	0	68.67	0.00	68.67
675	120	18	537	0	68.80	0.00	68.80
676	120	18	538	0	68.93	0.00	68.93
677	120	18	539	0	69.06	0.00	69.06
678	120	18	540	0	69.18	0.00	69.18
679	120	18	541	0	69.31	0.00	69.31
680	120	18	542	0	69.44	0.00	69.44
681	120	18	543	0	69.57	0.00	69.57
682	120	18	544	0	69.70	0.00	69.70
683	120	18	545	0	69.82	0.00	69.82
684	120	18	546	0	69.95	0.00	69.95
685	120	18	547	0	70.08	0.00	70.08
686	120	18	548	0	70.21	0.00	70.21
687	120	18	549	0	70.34	0.00	70.34
688	120	18	550	0	70.46	0.00	70.46
689	120	18	551	0	70.59	0.00	70.59
690	120	18	552	0	70.72	0.00	70.72
691	120	18	553	0	70.85	0.00	70.85
692	120	18	554	0	70.98	0.00	70.98
693	120	18	555	0	71.10	0.00	71.10
694	120	18	556	0	71.23	0.00	71.23
695	120	18	557	0	71.36	0.00	71.36
696	120	18	558	0	71.49	0.00	71.49
697	120	18	559	0	71.62	0.00	71.62
698	120	18	560	0	71.74	0.00	71.74
699	120	18	561	0	71.87	0.00	71.87
700	120	18	562	0	72.00	0.00	72.00
701	120	18	563	0	72.13	0.00	72.13
702	120	18	564	0	72.26	0.00	72.26
703	120	18	565	0	72.38	0.00	72.38
704	120	18	566	0	72.51	0.00	72.51
705	120	18	567	0	72.64	0.00	72.64
706	120	18	568	0	72.77	0.00	72.77
707	120	18	569	0	72.90	0.00	72.90

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
708	120	18	570	0	73.02	0.00	73.02
709	120	18	571	0	73.15	0.00	73.15
710	120	18	572	0	73.28	0.00	73.28
711	120	18	573	0	73.41	0.00	73.41
712	120	18	574	0	73.54	0.00	73.54
713	120	18	575	0	73.66	0.00	73.66
714	120	18	576	0	73.79	0.00	73.79
715	120	18	577	0	73.92	0.00	73.92
716	120	18	578	0	74.05	0.00	74.05
717	120	18	579	0	74.18	0.00	74.18
718	120	18	580	0	74.30	0.00	74.30
719	120	18	581	0	74.43	0.00	74.43
720	120	18	582	0	74.56	0.00	74.56
721	120	18	583	0	74.69	0.00	74.69
722	120	18	584	0	74.82	0.00	74.82
723	120	18	585	0	74.94	0.00	74.94
724	120	18	586	0	75.07	0.00	75.07
725	120	18	587	0	75.20	0.00	75.20
726	120	18	588	0	75.33	0.00	75.33
727	120	18	589	0	75.46	0.00	75.46
728	120	18	590	0	75.58	0.00	75.58
729	120	18	591	0	75.71	0.00	75.71
730	120	18	592	0	75.84	0.00	75.84
731	120	18	593	0	75.97	0.00	75.97
732	120	18	594	0	76.10	0.00	76.10
733	120	18	595	0	76.22	0.00	76.22
734	120	18	596	0	76.35	0.00	76.35
735	120	18	597	0	76.48	0.00	76.48
736	120	18	598	0	76.61	0.00	76.61
737	120	18	599	0	76.74	0.00	76.74
738	120	18	600	0	76.86	0.00	76.86
739	120	18	601	0	76.99	0.00	76.99
740	120	18	602	0	77.12	0.00	77.12
741	120	18	603	0	77.25	0.00	77.25
742	120	18	604	0	77.38	0.00	77.38
743	120	18	605	0	77.50	0.00	77.50
744	120	18	606	0	77.63	0.00	77.63
745	120	18	607	0	77.76	0.00	77.76
746	120	18	608	0	77.89	0.00	77.89
747	120	18	609	0	78.02	0.00	78.02
748	120	18	610	0	78.14	0.00	78.14
749	120	18	611	0	78.27	0.00	78.27
750	120	18	612	0	78.40	0.00	78.40
751	120	18	613	0	78.53	0.00	78.53

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
752	120	18	614	0	78.66	0.00	78.66
753	120	18	615	0	78.78	0.00	78.78
754	120	18	616	0	78.91	0.00	78.91
755	120	18	617	0	79.04	0.00	79.04
756	120	18	618	0	79.17	0.00	79.17
757	120	18	619	0	79.30	0.00	79.30
758	120	18	620	0	79.42	0.00	79.42
759	120	18	621	0	79.55	0.00	79.55
760	120	18	622	0	79.68	0.00	79.68
761	120	18	623	0	79.81	0.00	79.81
762	120	18	624	0	79.94	0.00	79.94
763	120	18	625	0	80.06	0.00	80.06
764	120	18	626	0	80.19	0.00	80.19
765	120	18	627	0	80.32	0.00	80.32
766	120	18	628	0	80.45	0.00	80.45
767	120	18	629	0	80.58	0.00	80.58
768	120	18	630	0	80.70	0.00	80.70
769	120	18	631	0	80.83	0.00	80.83
770	120	18	632	0	80.90	0.00	80.90
771	120	18	633	0	81.09	0.00	81.09
772	120	18	634	0	81.22	0.00	81.22
773	120	18	635	0	81.34	0.00	81.34
774	120	18	636	0	81.47	0.00	81.47
775	120	18	637	0	81.60	0.00	81.60
776	120	18	638	0	81.73	0.00	81.73
777	120	18	639	0	81.86	0.00	81.86
778	120	18	640	0	81.98	0.00	81.98
779	120	18	641	0	82.11	0.00	82.11
780	120	18	642	0	82.24	0.00	82.24
781	120	18	643	0	82.37	0.00	82.37
782	120	18	644	0	82.50	0.00	82.50
783	120	18	645	0	82.62	0.00	82.62
784	120	18	646	0	82.75	0.00	82.75
785	120	18	647	0	82.88	0.00	82.88
786	120	18	648	0	83.01	0.00	83.01
787	120	18	649	0	83.14	0.00	83.14
788	120	18	650	0	83.26	0.00	83.26
789	120	18	651	0	83.39	0.00	83.39
790	120	18	652	0	83.52	0.00	83.52
791	120	18	653	0	83.65	0.00	83.65
792	120	18	654	0	83.78	0.00	83.78
793	120	18	655	0	83.90	0.00	83.90
794	120	18	656	0	84.03	0.00	84.03
795	120	18	657	0	84.16	0.00	84.16

Employee's Earnings up to and including the UEL ▼	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the PT 1b	Earnings above the PT, up to and including the UEL 1c	Earnings above the UEL 1d	Total of employee's and employer's contributions 1e	Employee's contributions payable on all earnings above the PT 1f	Employer's contributions ▼
£	£	£	£	£	£ p	£ p	£ p
796	120	18	658	0	84.29	0.00	84.29
797	120	18	659	0	84.42	0.00	84.42
798	120	18	660	0	84.54	0.00	84.54
799	120	18	661	0	84.67	0.00	84.67
800	120	18	662	0	84.80	0.00	84.80
801	120	18	663	0	84.93	0.00	84.93
802	120	18	664	0	85.06	0.00	85.06
803	120	18	665	0	85.18	0.00	85.18
804	120	18	666	0	85.31	0.00	85.31
805	120	18	667	0	85.44	0.00	85.44
806	120	18	668	0	85.57	0.00	85.57
807	120	18	669	0	85.70	0.00	85.70
808	120	18	670	0	85.82	0.00	85.82
809	120	18	671	0	85.95	0.00	85.95
810	120	18	672	0	86.08	0.00	86.08
811	120	18	673	0	86.21	0.00	86.21
812	120	18	674	0	86.34	0.00	86.34
813	120	18	675	0	86.46	0.00	86.46
814	120	18	676	0	86.59	0.00	86.59
815	120	18	677	0	86.72	0.00	86.72
816	120	18	678	0	86.85	0.00	86.85
817	120	18	679	0	86.98	0.00	86.98
818	120	18	680	0	87.10	0.00	87.10
819	120	18	681	0	87.23	0.00	87.23
820	120	18	682	0	87.36	0.00	87.36
821	120	18	683	0	87.49	0.00	87.49
822	120	18	684	0	87.62	0.00	87.62
823	120	18	685	0	87.68	0.00	87.68

If the employee's weekly gross pay is over £823, go to page 45.

Monthly table for employees who are State Pension Age or over – employer only contributions for use from 6 April 2021 to 5 April 2022

Use this table for

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

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

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 45.

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

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

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
Up to and including 519.99	No NIC liability make no entries on forms T11 and T14						
520	520	0	0	0	0.00	0.00	0.00
524	520	4	0	0	0.00	0.00	0.00
528	520	8	0	0	0.00	0.00	0.00
532	520	12	0	0	0.00	0.00	0.00
536	520	16	0	0	0.00	0.00	0.00
540	520	20	0	0	0.00	0.00	0.00
542	520	22	0	0	0.00	0.00	0.00
544	520	24	0	0	0.00	0.00	0.00
548	520	28	0	0	0.00	0.00	0.00
552	520	32	0	0	0.00	0.00	0.00
556	520	36	0	0	0.00	0.00	0.00
560	520	40	0	0	0.00	0.00	0.00
564	520	44	0	0	0.00	0.00	0.00
568	520	48	0	0	0.00	0.00	0.00
572	520	52	0	0	0.00	0.00	0.00
576	520	56	0	0	0.00	0.00	0.00
580	520	60	0	0	0.00	0.00	0.00

Monthly table

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

Table letter

C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
584	520	64	0	0	0.00	0.00	0.00
588	520	68	0	0	0.00	0.00	0.00
592	520	72	0	0	0.00	0.00	0.00
596	520	76	0	0	0.00	0.00	0.00
598	520	78	0	0	0.00	0.00	0.00
600	520	78	2	0	0.51	0.00	0.51
604	520	78	6	0	1.02	0.00	1.02
608	520	78	10	0	1.54	0.00	1.54
612	520	78	14	0	2.05	0.00	2.05
616	520	78	18	0	2.56	0.00	2.56
620	520	78	22	0	3.07	0.00	3.07
624	520	78	26	0	3.58	0.00	3.58
628	520	78	30	0	4.10	0.00	4.10
632	520	78	34	0	4.61	0.00	4.61
636	520	78	38	0	5.12	0.00	5.12
640	520	78	42	0	5.63	0.00	5.63
644	520	78	46	0	6.14	0.00	6.14
648	520	78	50	0	6.66	0.00	6.66
652	520	78	54	0	7.17	0.00	7.17
656	520	78	58	0	7.68	0.00	7.68
660	520	78	62	0	8.19	0.00	8.19
664	520	78	66	0	8.70	0.00	8.70
668	520	78	70	0	9.22	0.00	9.22
672	520	78	74	0	9.73	0.00	9.73
676	520	78	78	0	10.24	0.00	10.24
680	520	78	82	0	10.75	0.00	10.75
684	520	78	86	0	11.26	0.00	11.26
688	520	78	90	0	11.78	0.00	11.78
692	520	78	94	0	12.29	0.00	12.29
696	520	78	98	0	12.80	0.00	12.80
700	520	78	102	0	13.31	0.00	13.31
704	520	78	106	0	13.82	0.00	13.82
708	520	78	110	0	14.34	0.00	14.34
712	520	78	114	0	14.85	0.00	14.85
716	520	78	118	0	15.36	0.00	15.36
720	520	78	122	0	15.87	0.00	15.87
724	520	78	126	0	16.38	0.00	16.38
728	520	78	130	0	16.90	0.00	16.90
732	520	78	134	0	17.41	0.00	17.41
736	520	78	138	0	17.92	0.00	17.92
740	520	78	142	0	18.43	0.00	18.43

Monthly table

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

Table letter

C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
744	520	78	146	0	18.94	0.00	18.94
748	520	78	150	0	19.46	0.00	19.46
752	520	78	154	0	19.97	0.00	19.97
756	520	78	158	0	20.48	0.00	20.48
760	520	78	162	0	20.99	0.00	20.99
764	520	78	166	0	21.50	0.00	21.50
768	520	78	170	0	22.02	0.00	22.02
772	520	78	174	0	22.53	0.00	22.53
776	520	78	178	0	23.04	0.00	23.04
780	520	78	182	0	23.55	0.00	23.55
784	520	78	186	0	24.06	0.00	24.06
788	520	78	190	0	24.58	0.00	24.58
792	520	78	194	0	25.09	0.00	25.09
796	520	78	198	0	25.60	0.00	25.60
800	520	78	202	0	26.11	0.00	26.11
804	520	78	206	0	26.62	0.00	26.62
808	520	78	210	0	27.14	0.00	27.14
812	520	78	214	0	27.65	0.00	27.65
816	520	78	218	0	28.16	0.00	28.16
820	520	78	222	0	28.67	0.00	28.67
824	520	78	226	0	29.18	0.00	29.18
828	520	78	230	0	29.70	0.00	29.70
832	520	78	234	0	30.21	0.00	30.21
836	520	78	238	0	30.72	0.00	30.72
840	520	78	242	0	31.23	0.00	31.23
844	520	78	246	0	31.74	0.00	31.74
848	520	78	250	0	32.26	0.00	32.26
852	520	78	254	0	32.77	0.00	32.77
856	520	78	258	0	33.28	0.00	33.28
860	520	78	262	0	33.79	0.00	33.79
864	520	78	266	0	34.30	0.00	34.30
868	520	78	270	0	34.82	0.00	34.82
872	520	78	274	0	35.33	0.00	35.33
876	520	78	278	0	35.84	0.00	35.84
880	520	78	282	0	36.35	0.00	36.35
884	520	78	286	0	36.86	0.00	36.86
888	520	78	290	0	37.38	0.00	37.38
892	520	78	294	0	37.89	0.00	37.89
896	520	78	298	0	38.40	0.00	38.40
900	520	78	302	0	38.91	0.00	38.91
904	520	78	306	0	39.42	0.00	39.42

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
908	520	78	310	0	39.94	0.00	39.94
912	520	78	314	0	40.45	0.00	40.45
916	520	78	318	0	40.96	0.00	40.96
920	520	78	322	0	41.47	0.00	41.47
924	520	78	326	0	41.98	0.00	41.98
928	520	78	330	0	42.50	0.00	42.50
932	520	78	334	0	43.01	0.00	43.01
936	520	78	338	0	43.52	0.00	43.52
940	520	78	342	0	44.03	0.00	44.03
944	520	78	346	0	44.54	0.00	44.54
948	520	78	350	0	45.06	0.00	45.06
952	520	78	354	0	45.57	0.00	45.57
956	520	78	358	0	46.08	0.00	46.08
960	520	78	362	0	46.59	0.00	46.59
964	520	78	366	0	47.10	0.00	47.10
968	520	78	370	0	47.62	0.00	47.62
972	520	78	374	0	48.13	0.00	48.13
976	520	78	378	0	48.64	0.00	48.64
980	520	78	382	0	49.15	0.00	49.15
984	520	78	386	0	49.66	0.00	49.66
988	520	78	390	0	50.18	0.00	50.18
992	520	78	394	0	50.69	0.00	50.69
996	520	78	398	0	51.20	0.00	51.20
1000	520	78	402	0	51.71	0.00	51.71
1004	520	78	406	0	52.22	0.00	52.22
1008	520	78	410	0	52.74	0.00	52.74
1012	520	78	414	0	53.25	0.00	53.25
1016	520	78	418	0	53.76	0.00	53.76
1020	520	78	422	0	54.27	0.00	54.27
1024	520	78	426	0	54.78	0.00	54.78
1028	520	78	430	0	55.30	0.00	55.30
1032	520	78	434	0	55.81	0.00	55.81
1036	520	78	438	0	56.32	0.00	56.32
1040	520	78	442	0	56.83	0.00	56.83
1044	520	78	446	0	57.34	0.00	57.34
1048	520	78	450	0	57.86	0.00	57.86
1052	520	78	454	0	58.37	0.00	58.37
1056	520	78	458	0	58.88	0.00	58.88
1060	520	78	462	0	59.39	0.00	59.39
1064	520	78	466	0	59.90	0.00	59.90
1068	520	78	470	0	60.42	0.00	60.42

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1072	520	78	474	0	60.93	0.00	60.93
1076	520	78	478	0	61.44	0.00	61.44
1080	520	78	482	0	61.95	0.00	61.95
1084	520	78	486	0	62.46	0.00	62.46
1088	520	78	490	0	62.98	0.00	62.98
1092	520	78	494	0	63.49	0.00	63.49
1096	520	78	498	0	64.00	0.00	64.00
1100	520	78	502	0	64.51	0.00	64.51
1104	520	78	506	0	65.02	0.00	65.02
1108	520	78	510	0	65.54	0.00	65.54
1112	520	78	514	0	66.05	0.00	66.05
1116	520	78	518	0	66.56	0.00	66.56
1120	520	78	522	0	67.07	0.00	67.07
1124	520	78	526	0	67.58	0.00	67.58
1128	520	78	530	0	68.10	0.00	68.10
1132	520	78	534	0	68.61	0.00	68.61
1136	520	78	538	0	69.12	0.00	69.12
1140	520	78	542	0	69.63	0.00	69.63
1144	520	78	546	0	70.14	0.00	70.14
1148	520	78	550	0	70.66	0.00	70.66
1152	520	78	554	0	71.17	0.00	71.17
1156	520	78	558	0	71.68	0.00	71.68
1160	520	78	562	0	72.19	0.00	72.19
1164	520	78	566	0	72.70	0.00	72.70
1168	520	78	570	0	73.22	0.00	73.22
1172	520	78	574	0	73.73	0.00	73.73
1176	520	78	578	0	74.24	0.00	74.24
1180	520	78	582	0	74.75	0.00	74.75
1184	520	78	586	0	75.26	0.00	75.26
1188	520	78	590	0	75.78	0.00	75.78
1192	520	78	594	0	76.29	0.00	76.29
1196	520	78	598	0	76.80	0.00	76.80
1200	520	78	602	0	77.31	0.00	77.31
1204	520	78	606	0	77.82	0.00	77.82
1208	520	78	610	0	78.34	0.00	78.34
1212	520	78	614	0	78.85	0.00	78.85
1216	520	78	618	0	79.36	0.00	79.36
1220	520	78	622	0	79.87	0.00	79.87
1224	520	78	626	0	80.38	0.00	80.38
1228	520	78	630	0	80.90	0.00	80.90
1232	520	78	634	0	81.41	0.00	81.41

Monthly table

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Table letter

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1236	520	78	638	0	81.92	0.00	81.92
1240	520	78	642	0	82.43	0.00	82.43
1244	520	78	646	0	82.94	0.00	82.94
1248	520	78	650	0	83.46	0.00	83.46
1252	520	78	654	0	83.97	0.00	83.97
1256	520	78	658	0	84.48	0.00	84.48
1260	520	78	662	0	84.99	0.00	84.99
1264	520	78	666	0	85.50	0.00	85.50
1268	520	78	670	0	86.02	0.00	86.02
1272	520	78	674	0	86.53	0.00	86.53
1276	520	78	678	0	87.04	0.00	87.04
1280	520	78	682	0	87.55	0.00	87.55
1284	520	78	686	0	88.06	0.00	88.06
1288	520	78	690	0	88.58	0.00	88.58
1292	520	78	694	0	89.09	0.00	89.09
1296	520	78	698	0	89.60	0.00	89.60
1300	520	78	702	0	90.11	0.00	90.11
1304	520	78	706	0	90.62	0.00	90.62
1308	520	78	710	0	91.14	0.00	91.14
1312	520	78	714	0	91.65	0.00	91.65
1316	520	78	718	0	92.16	0.00	92.16
1320	520	78	722	0	92.67	0.00	92.67
1324	520	78	726	0	93.18	0.00	93.18
1328	520	78	730	0	93.70	0.00	93.70
1332	520	78	734	0	94.21	0.00	94.21
1336	520	78	738	0	94.72	0.00	94.72
1340	520	78	742	0	95.23	0.00	95.23
1344	520	78	746	0	95.74	0.00	95.74
1348	520	78	750	0	96.26	0.00	96.26
1352	520	78	754	0	96.77	0.00	96.77
1356	520	78	758	0	97.28	0.00	97.28
1360	520	78	762	0	97.79	0.00	97.79
1364	520	78	766	0	98.30	0.00	98.30
1368	520	78	770	0	98.82	0.00	98.82
1372	520	78	774	0	99.33	0.00	99.33
1376	520	78	778	0	99.84	0.00	99.84
1380	520	78	782	0	100.35	0.00	100.35
1384	520	78	786	0	100.86	0.00	100.86
1388	520	78	790	0	101.38	0.00	101.38
1392	520	78	794	0	101.89	0.00	101.89
1396	520	78	798	0	102.40	0.00	102.40

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Table letter

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1400	520	78	802	0	102.91	0.00	102.91
1404	520	78	806	0	103.42	0.00	103.42
1408	520	78	810	0	103.94	0.00	103.94
1412	520	78	814	0	104.45	0.00	104.45
1416	520	78	818	0	104.96	0.00	104.96
1420	520	78	822	0	105.47	0.00	105.47
1424	520	78	826	0	105.98	0.00	105.98
1428	520	78	830	0	106.50	0.00	106.50
1432	520	78	834	0	107.01	0.00	107.01
1436	520	78	838	0	107.52	0.00	107.52
1440	520	78	842	0	108.03	0.00	108.03
1444	520	78	846	0	108.54	0.00	108.54
1448	520	78	850	0	109.06	0.00	109.06
1452	520	78	854	0	109.57	0.00	109.57
1456	520	78	858	0	110.08	0.00	110.08
1460	520	78	862	0	110.59	0.00	110.59
1464	520	78	866	0	111.10	0.00	111.10
1468	520	78	870	0	111.62	0.00	111.62
1472	520	78	874	0	112.13	0.00	112.13
1476	520	78	878	0	112.64	0.00	112.64
1480	520	78	882	0	113.15	0.00	113.15
1484	520	78	886	0	113.66	0.00	113.66
1488	520	78	890	0	114.18	0.00	114.18
1492	520	78	894	0	114.69	0.00	114.69
1496	520	78	898	0	115.20	0.00	115.20
1500	520	78	902	0	115.71	0.00	115.71
1504	520	78	906	0	116.22	0.00	116.22
1508	520	78	910	0	116.74	0.00	116.74
1512	520	78	914	0	117.25	0.00	117.25
1516	520	78	918	0	117.76	0.00	117.76
1520	520	78	922	0	118.27	0.00	118.27
1524	520	78	926	0	118.78	0.00	118.78
1528	520	78	930	0	119.30	0.00	119.30
1532	520	78	934	0	119.81	0.00	119.81
1536	520	78	938	0	120.32	0.00	120.32
1540	520	78	942	0	120.83	0.00	120.83
1544	520	78	946	0	121.34	0.00	121.34
1548	520	78	950	0	121.86	0.00	121.86
1552	520	78	954	0	122.37	0.00	122.37
1556	520	78	958	0	122.88	0.00	122.88
1560	520	78	962	0	123.39	0.00	123.39

Monthly table

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Table letter

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1564	520	78	966	0	123.90	0.00	123.90
1568	520	78	970	0	124.42	0.00	124.42
1572	520	78	974	0	124.93	0.00	124.93
1576	520	78	978	0	125.44	0.00	125.44
1580	520	78	982	0	125.95	0.00	125.95
1584	520	78	986	0	126.46	0.00	126.46
1588	520	78	990	0	126.98	0.00	126.98
1592	520	78	994	0	127.49	0.00	127.49
1596	520	78	998	0	128.00	0.00	128.00
1600	520	78	1002	0	128.51	0.00	128.51
1604	520	78	1006	0	129.02	0.00	129.02
1608	520	78	1010	0	129.54	0.00	129.54
1612	520	78	1014	0	130.05	0.00	130.05
1616	520	78	1018	0	130.56	0.00	130.56
1620	520	78	1022	0	131.07	0.00	131.07
1624	520	78	1026	0	131.58	0.00	131.58
1628	520	78	1030	0	132.10	0.00	132.10
1632	520	78	1034	0	132.61	0.00	132.61
1636	520	78	1038	0	133.12	0.00	133.12
1640	520	78	1042	0	133.63	0.00	133.63
1644	520	78	1046	0	134.14	0.00	134.14
1648	520	78	1050	0	134.66	0.00	134.66
1652	520	78	1054	0	135.17	0.00	135.17
1656	520	78	1058	0	135.68	0.00	135.68
1660	520	78	1062	0	136.19	0.00	136.19
1664	520	78	1066	0	136.70	0.00	136.70
1668	520	78	1070	0	137.22	0.00	137.22
1672	520	78	1074	0	137.73	0.00	137.73
1676	520	78	1078	0	138.24	0.00	138.24
1680	520	78	1082	0	138.75	0.00	138.75
1684	520	78	1086	0	139.26	0.00	139.26
1688	520	78	1090	0	139.78	0.00	139.78
1692	520	78	1094	0	140.29	0.00	140.29
1696	520	78	1098	0	140.80	0.00	140.80
1700	520	78	1102	0	141.31	0.00	141.31
1704	520	78	1106	0	141.82	0.00	141.82
1708	520	78	1110	0	142.34	0.00	142.34
1712	520	78	1114	0	142.85	0.00	142.85
1716	520	78	1118	0	143.36	0.00	143.36
1720	520	78	1122	0	143.87	0.00	143.87
1724	520	78	1126	0	144.38	0.00	144.38

Monthly table

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1728	520	78	1130	0	144.90	0.00	144.90
1732	520	78	1134	0	145.41	0.00	145.41
1736	520	78	1138	0	145.92	0.00	145.92
1740	520	78	1142	0	146.43	0.00	146.43
1744	520	78	1146	0	146.94	0.00	146.94
1748	520	78	1150	0	147.46	0.00	147.46
1752	520	78	1154	0	147.97	0.00	147.97
1756	520	78	1158	0	148.48	0.00	148.48
1760	520	78	1162	0	148.99	0.00	148.99
1764	520	78	1166	0	149.50	0.00	149.50
1768	520	78	1170	0	150.02	0.00	150.02
1772	520	78	1174	0	150.53	0.00	150.53
1776	520	78	1178	0	151.04	0.00	151.04
1780	520	78	1182	0	151.55	0.00	151.55
1784	520	78	1186	0	152.06	0.00	152.06
1788	520	78	1190	0	152.58	0.00	152.58
1792	520	78	1194	0	153.09	0.00	153.09
1796	520	78	1198	0	153.60	0.00	153.60
1800	520	78	1202	0	154.11	0.00	154.11
1804	520	78	1206	0	154.62	0.00	154.62
1808	520	78	1210	0	155.14	0.00	155.14
1812	520	78	1214	0	155.65	0.00	155.65
1816	520	78	1218	0	156.16	0.00	156.16
1820	520	78	1222	0	156.67	0.00	156.67
1824	520	78	1226	0	157.18	0.00	157.18
1828	520	78	1230	0	157.70	0.00	157.70
1832	520	78	1234	0	158.21	0.00	158.21
1836	520	78	1238	0	158.72	0.00	158.72
1840	520	78	1242	0	159.23	0.00	159.23
1844	520	78	1246	0	159.74	0.00	159.74
1848	520	78	1250	0	160.26	0.00	160.26
1852	520	78	1254	0	160.77	0.00	160.77
1856	520	78	1258	0	161.28	0.00	161.28
1860	520	78	1262	0	161.79	0.00	161.79
1864	520	78	1266	0	162.30	0.00	162.30
1868	520	78	1270	0	162.82	0.00	162.82
1872	520	78	1274	0	163.33	0.00	163.33
1876	520	78	1278	0	163.84	0.00	163.84
1880	520	78	1282	0	164.35	0.00	164.35
1884	520	78	1286	0	164.86	0.00	164.86
1888	520	78	1290	0	165.38	0.00	165.38

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
1892	520	78	1294	0	165.89	0.00	165.89
1896	520	78	1298	0	166.40	0.00	166.40
1900	520	78	1302	0	166.91	0.00	166.91
1904	520	78	1306	0	167.42	0.00	167.42
1908	520	78	1310	0	167.94	0.00	167.94
1912	520	78	1314	0	168.45	0.00	168.45
1916	520	78	1318	0	168.96	0.00	168.96
1920	520	78	1322	0	169.47	0.00	169.47
1924	520	78	1326	0	169.98	0.00	169.98
1928	520	78	1330	0	170.50	0.00	170.50
1932	520	78	1334	0	171.01	0.00	171.01
1936	520	78	1338	0	171.52	0.00	171.52
1940	520	78	1342	0	172.03	0.00	172.03
1944	520	78	1346	0	172.54	0.00	172.54
1948	520	78	1350	0	173.06	0.00	173.06
1952	520	78	1354	0	173.57	0.00	173.57
1956	520	78	1358	0	174.08	0.00	174.08
1960	520	78	1362	0	174.59	0.00	174.59
1964	520	78	1366	0	175.10	0.00	175.10
1968	520	78	1370	0	175.62	0.00	175.62
1972	520	78	1374	0	176.13	0.00	176.13
1976	520	78	1378	0	176.64	0.00	176.64
1980	520	78	1382	0	177.15	0.00	177.15
1984	520	78	1386	0	177.66	0.00	177.66
1988	520	78	1390	0	178.18	0.00	178.18
1992	520	78	1394	0	178.69	0.00	178.69
1996	520	78	1398	0	179.20	0.00	179.20
2000	520	78	1402	0	179.71	0.00	179.71
2004	520	78	1406	0	180.22	0.00	180.22
2008	520	78	1410	0	180.74	0.00	180.74
2012	520	78	1414	0	181.25	0.00	181.25
2016	520	78	1418	0	181.76	0.00	181.76
2020	520	78	1422	0	182.27	0.00	182.27
2024	520	78	1426	0	182.78	0.00	182.78
2028	520	78	1430	0	183.30	0.00	183.30
2032	520	78	1434	0	183.81	0.00	183.81
2036	520	78	1438	0	184.32	0.00	184.32
2040	520	78	1442	0	184.83	0.00	184.83
2044	520	78	1446	0	185.34	0.00	185.34
2048	520	78	1450	0	185.86	0.00	185.86
2052	520	78	1454	0	186.37	0.00	186.37

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2056	520	78	1458	0	186.88	0.00	186.88
2060	520	78	1462	0	187.39	0.00	187.39
2064	520	78	1466	0	187.90	0.00	187.90
2068	520	78	1470	0	188.42	0.00	188.42
2072	520	78	1474	0	188.93	0.00	188.93
2076	520	78	1478	0	189.44	0.00	189.44
2080	520	78	1482	0	189.95	0.00	189.95
2084	520	78	1486	0	190.46	0.00	190.46
2088	520	78	1490	0	190.98	0.00	190.98
2092	520	78	1494	0	191.49	0.00	191.49
2096	520	78	1498	0	192.00	0.00	192.00
2100	520	78	1502	0	192.51	0.00	192.51
2104	520	78	1506	0	193.02	0.00	193.02
2108	520	78	1510	0	193.54	0.00	193.54
2112	520	78	1514	0	194.05	0.00	194.05
2116	520	78	1518	0	194.56	0.00	194.56
2120	520	78	1522	0	195.07	0.00	195.07
2124	520	78	1526	0	195.58	0.00	195.58
2128	520	78	1530	0	196.10	0.00	196.10
2132	520	78	1534	0	196.61	0.00	196.61
2136	520	78	1538	0	197.12	0.00	197.12
2140	520	78	1542	0	197.63	0.00	197.63
2144	520	78	1546	0	198.14	0.00	198.14
2148	520	78	1550	0	198.66	0.00	198.66
2152	520	78	1554	0	199.17	0.00	199.17
2156	520	78	1558	0	199.68	0.00	199.68
2160	520	78	1562	0	200.19	0.00	200.19
2164	520	78	1566	0	200.70	0.00	200.70
2168	520	78	1570	0	201.22	0.00	201.22
2172	520	78	1574	0	201.73	0.00	201.73
2176	520	78	1578	0	202.24	0.00	202.24
2180	520	78	1582	0	202.75	0.00	202.75
2184	520	78	1586	0	203.26	0.00	203.26
2188	520	78	1590	0	203.78	0.00	203.78
2192	520	78	1594	0	204.29	0.00	204.29
2196	520	78	1598	0	204.80	0.00	204.80
2200	520	78	1602	0	205.31	0.00	205.31
2204	520	78	1606	0	205.82	0.00	205.82
2208	520	78	1610	0	206.34	0.00	206.34
2212	520	78	1614	0	206.85	0.00	206.85
2216	520	78	1618	0	207.36	0.00	207.36

Monthly table

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Table letter

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2220	520	78	1622	0	207.87	0.00	207.87
2224	520	78	1626	0	208.38	0.00	208.38
2228	520	78	1630	0	208.90	0.00	208.90
2232	520	78	1634	0	209.41	0.00	209.41
2236	520	78	1638	0	209.92	0.00	209.92
2240	520	78	1642	0	210.43	0.00	210.43
2244	520	78	1646	0	210.94	0.00	210.94
2248	520	78	1650	0	211.46	0.00	211.46
2252	520	78	1654	0	211.97	0.00	211.97
2256	520	78	1658	0	212.48	0.00	212.48
2260	520	78	1662	0	212.99	0.00	212.99
2264	520	78	1666	0	213.50	0.00	213.50
2268	520	78	1670	0	214.02	0.00	214.02
2272	520	78	1674	0	214.53	0.00	214.53
2276	520	78	1678	0	215.04	0.00	215.04
2280	520	78	1682	0	215.55	0.00	215.55
2284	520	78	1686	0	216.06	0.00	216.06
2288	520	78	1690	0	216.58	0.00	216.58
2292	520	78	1694	0	217.09	0.00	217.09
2296	520	78	1698	0	217.60	0.00	217.60
2300	520	78	1702	0	218.11	0.00	218.11
2304	520	78	1706	0	218.62	0.00	218.62
2308	520	78	1710	0	219.14	0.00	219.14
2312	520	78	1714	0	219.65	0.00	219.65
2316	520	78	1718	0	220.16	0.00	220.16
2320	520	78	1722	0	220.67	0.00	220.67
2324	520	78	1726	0	221.18	0.00	221.18
2328	520	78	1730	0	221.70	0.00	221.70
2332	520	78	1734	0	222.21	0.00	222.21
2336	520	78	1738	0	222.72	0.00	222.72
2340	520	78	1742	0	223.23	0.00	223.23
2344	520	78	1746	0	223.74	0.00	223.74
2348	520	78	1750	0	224.26	0.00	224.26
2352	520	78	1754	0	224.77	0.00	224.77
2356	520	78	1758	0	225.28	0.00	225.28
2360	520	78	1762	0	225.79	0.00	225.79
2364	520	78	1766	0	226.30	0.00	226.30
2368	520	78	1770	0	226.82	0.00	226.82
2372	520	78	1774	0	227.33	0.00	227.33
2376	520	78	1778	0	227.84	0.00	227.84
2380	520	78	1782	0	228.35	0.00	228.35

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2384	520	78	1786	0	228.86	0.00	228.86
2388	520	78	1790	0	229.38	0.00	229.38
2392	520	78	1794	0	229.89	0.00	229.89
2396	520	78	1798	0	230.40	0.00	230.40
2400	520	78	1802	0	230.91	0.00	230.91
2404	520	78	1806	0	231.42	0.00	231.42
2408	520	78	1810	0	231.94	0.00	231.94
2412	520	78	1814	0	232.45	0.00	232.45
2416	520	78	1818	0	232.96	0.00	232.96
2420	520	78	1822	0	233.47	0.00	233.47
2424	520	78	1826	0	233.98	0.00	233.98
2428	520	78	1830	0	234.50	0.00	234.50
2432	520	78	1834	0	235.01	0.00	235.01
2436	520	78	1838	0	235.52	0.00	235.52
2440	520	78	1842	0	236.03	0.00	236.03
2444	520	78	1846	0	236.54	0.00	236.54
2448	520	78	1850	0	237.06	0.00	237.06
2452	520	78	1854	0	237.57	0.00	237.57
2456	520	78	1858	0	238.08	0.00	238.08
2460	520	78	1862	0	238.59	0.00	238.59
2464	520	78	1866	0	239.10	0.00	239.10
2468	520	78	1870	0	239.62	0.00	239.62
2472	520	78	1874	0	240.13	0.00	240.13
2476	520	78	1878	0	240.64	0.00	240.64
2480	520	78	1882	0	241.15	0.00	241.15
2484	520	78	1886	0	241.66	0.00	241.66
2488	520	78	1890	0	242.18	0.00	242.18
2492	520	78	1894	0	242.69	0.00	242.69
2496	520	78	1898	0	243.20	0.00	243.20
2500	520	78	1902	0	243.71	0.00	243.71
2504	520	78	1906	0	244.22	0.00	244.22
2508	520	78	1910	0	244.74	0.00	244.74
2512	520	78	1914	0	245.25	0.00	245.25
2516	520	78	1918	0	245.76	0.00	245.76
2520	520	78	1922	0	246.27	0.00	246.27
2524	520	78	1926	0	246.78	0.00	246.78
2528	520	78	1930	0	247.30	0.00	247.30
2532	520	78	1934	0	247.81	0.00	247.81
2536	520	78	1938	0	248.32	0.00	248.32
2540	520	78	1942	0	248.83	0.00	248.83
2544	520	78	1946	0	249.34	0.00	249.34

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2548	520	78	1950	0	249.86	0.00	249.86
2552	520	78	1954	0	250.37	0.00	250.37
2556	520	78	1958	0	250.88	0.00	250.88
2560	520	78	1962	0	251.39	0.00	251.39
2564	520	78	1966	0	251.90	0.00	251.90
2568	520	78	1970	0	252.42	0.00	252.42
2572	520	78	1974	0	252.93	0.00	252.93
2576	520	78	1978	0	253.44	0.00	253.44
2580	520	78	1982	0	253.95	0.00	253.95
2584	520	78	1986	0	254.46	0.00	254.46
2588	520	78	1990	0	254.98	0.00	254.98
2592	520	78	1994	0	255.49	0.00	255.49
2596	520	78	1998	0	256.00	0.00	256.00
2600	520	78	2002	0	256.51	0.00	256.51
2604	520	78	2006	0	257.02	0.00	257.02
2608	520	78	2010	0	257.54	0.00	257.54
2612	520	78	2014	0	258.05	0.00	258.05
2616	520	78	2018	0	258.56	0.00	258.56
2620	520	78	2022	0	259.07	0.00	259.07
2624	520	78	2026	0	259.58	0.00	259.58
2628	520	78	2030	0	260.10	0.00	260.10
2632	520	78	2034	0	260.61	0.00	260.61
2636	520	78	2038	0	261.12	0.00	261.12
2640	520	78	2042	0	261.63	0.00	261.63
2644	520	78	2046	0	262.14	0.00	262.14
2648	520	78	2050	0	262.66	0.00	262.66
2652	520	78	2054	0	263.17	0.00	263.17
2656	520	78	2058	0	263.68	0.00	263.68
2660	520	78	2062	0	264.19	0.00	264.19
2664	520	78	2066	0	264.70	0.00	264.70
2668	520	78	2070	0	265.22	0.00	265.22
2672	520	78	2074	0	265.73	0.00	265.73
2676	520	78	2078	0	266.24	0.00	266.24
2680	520	78	2082	0	266.75	0.00	266.75
2684	520	78	2086	0	267.26	0.00	267.26
2688	520	78	2090	0	267.78	0.00	267.78
2692	520	78	2094	0	268.29	0.00	268.29
2696	520	78	2098	0	268.80	0.00	268.80
2700	520	78	2102	0	269.31	0.00	269.31
2704	520	78	2106	0	269.82	0.00	269.82
2708	520	78	2110	0	270.34	0.00	270.34

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2712	520	78	2114	0	270.85	0.00	270.85
2716	520	78	2118	0	271.36	0.00	271.36
2720	520	78	2122	0	271.87	0.00	271.87
2724	520	78	2126	0	272.38	0.00	272.38
2728	520	78	2130	0	272.90	0.00	272.90
2732	520	78	2134	0	273.41	0.00	273.41
2736	520	78	2138	0	273.92	0.00	273.92
2740	520	78	2142	0	274.43	0.00	274.43
2744	520	78	2146	0	274.94	0.00	274.94
2748	520	78	2150	0	275.46	0.00	275.46
2752	520	78	2154	0	275.97	0.00	275.97
2756	520	78	2158	0	276.48	0.00	276.48
2760	520	78	2162	0	276.99	0.00	276.99
2764	520	78	2166	0	277.50	0.00	277.50
2768	520	78	2170	0	278.02	0.00	278.02
2772	520	78	2174	0	278.53	0.00	278.53
2776	520	78	2178	0	279.04	0.00	279.04
2780	520	78	2182	0	279.55	0.00	279.55
2784	520	78	2186	0	280.06	0.00	280.06
2788	520	78	2190	0	280.58	0.00	280.58
2792	520	78	2194	0	281.09	0.00	281.09
2796	520	78	2198	0	281.60	0.00	281.60
2800	520	78	2202	0	282.11	0.00	282.11
2804	520	78	2206	0	282.62	0.00	282.62
2808	520	78	2210	0	283.14	0.00	283.14
2812	520	78	2214	0	283.65	0.00	283.65
2816	520	78	2218	0	284.16	0.00	284.16
2820	520	78	2222	0	284.67	0.00	284.67
2824	520	78	2226	0	285.18	0.00	285.18
2828	520	78	2230	0	285.70	0.00	285.70
2832	520	78	2234	0	286.21	0.00	286.21
2836	520	78	2238	0	286.72	0.00	286.72
2840	520	78	2242	0	287.23	0.00	287.23
2844	520	78	2246	0	287.74	0.00	287.74
2848	520	78	2250	0	288.26	0.00	288.26
2852	520	78	2254	0	288.77	0.00	288.77
2856	520	78	2258	0	289.28	0.00	289.28
2860	520	78	2262	0	289.79	0.00	289.79
2864	520	78	2266	0	290.30	0.00	290.30
2868	520	78	2270	0	290.82	0.00	290.82
2872	520	78	2274	0	291.33	0.00	291.33

Monthly table

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Table letter

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Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
2876	520	78	2278	0	291.84	0.00	291.84
2880	520	78	2282	0	292.35	0.00	292.35
2884	520	78	2286	0	292.86	0.00	292.86
2888	520	78	2290	0	293.38	0.00	293.38
2892	520	78	2294	0	293.89	0.00	293.89
2896	520	78	2298	0	294.40	0.00	294.40
2900	520	78	2302	0	294.91	0.00	294.91
2904	520	78	2306	0	295.42	0.00	295.42
2908	520	78	2310	0	295.94	0.00	295.94
2912	520	78	2314	0	296.45	0.00	296.45
2916	520	78	2318	0	296.96	0.00	296.96
2920	520	78	2322	0	297.47	0.00	297.47
2924	520	78	2326	0	297.98	0.00	297.98
2928	520	78	2330	0	298.50	0.00	298.50
2932	520	78	2334	0	299.01	0.00	299.01
2936	520	78	2338	0	299.52	0.00	299.52
2940	520	78	2342	0	300.03	0.00	300.03
2944	520	78	2346	0	300.54	0.00	300.54
2948	520	78	2350	0	301.06	0.00	301.06
2952	520	78	2354	0	301.57	0.00	301.57
2956	520	78	2358	0	302.08	0.00	302.08
2960	520	78	2362	0	302.59	0.00	302.59
2964	520	78	2366	0	303.10	0.00	303.10
2968	520	78	2370	0	303.62	0.00	303.62
2972	520	78	2374	0	304.13	0.00	304.13
2976	520	78	2378	0	304.64	0.00	304.64
2980	520	78	2382	0	305.15	0.00	305.15
2984	520	78	2386	0	305.66	0.00	305.66
2988	520	78	2390	0	306.18	0.00	306.18
2992	520	78	2394	0	306.69	0.00	306.69
2996	520	78	2398	0	307.20	0.00	307.20
3000	520	78	2402	0	307.71	0.00	307.71
3004	520	78	2406	0	308.22	0.00	308.22
3008	520	78	2410	0	308.74	0.00	308.74
3012	520	78	2414	0	309.25	0.00	309.25
3016	520	78	2418	0	309.76	0.00	309.76
3020	520	78	2422	0	310.27	0.00	310.27
3024	520	78	2426	0	310.78	0.00	310.78
3028	520	78	2430	0	311.30	0.00	311.30
3032	520	78	2434	0	311.81	0.00	311.81
3036	520	78	2438	0	312.32	0.00	312.32

Monthly table

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Table letter

C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
3040	520	78	2442	0	312.83	0.00	312.83
3044	520	78	2446	0	313.34	0.00	313.34
3048	520	78	2450	0	313.86	0.00	313.86
3052	520	78	2454	0	314.37	0.00	314.37
3056	520	78	2458	0	314.88	0.00	314.88
3060	520	78	2462	0	315.39	0.00	315.39
3064	520	78	2466	0	315.90	0.00	315.90
3068	520	78	2470	0	316.42	0.00	316.42
3072	520	78	2474	0	316.93	0.00	316.93
3076	520	78	2478	0	317.44	0.00	317.44
3080	520	78	2482	0	317.95	0.00	317.95
3084	520	78	2486	0	318.46	0.00	318.46
3088	520	78	2490	0	318.98	0.00	318.98
3092	520	78	2494	0	319.49	0.00	319.49
3096	520	78	2498	0	320.00	0.00	320.00
3100	520	78	2502	0	320.51	0.00	320.51
3104	520	78	2506	0	321.02	0.00	321.02
3108	520	78	2510	0	321.54	0.00	321.54
3112	520	78	2514	0	322.05	0.00	322.05
3116	520	78	2518	0	322.56	0.00	322.56
3120	520	78	2522	0	323.07	0.00	323.07
3124	520	78	2526	0	323.58	0.00	323.58
3128	520	78	2530	0	324.10	0.00	324.10
3132	520	78	2534	0	324.61	0.00	324.61
3136	520	78	2538	0	325.12	0.00	325.12
3140	520	78	2542	0	325.63	0.00	325.63
3144	520	78	2546	0	326.14	0.00	326.14
3148	520	78	2550	0	326.66	0.00	326.66
3152	520	78	2554	0	327.17	0.00	327.17
3156	520	78	2558	0	327.68	0.00	327.68
3160	520	78	2562	0	328.19	0.00	328.19
3164	520	78	2566	0	328.70	0.00	328.70
3168	520	78	2570	0	329.22	0.00	329.22
3172	520	78	2574	0	329.73	0.00	329.73
3176	520	78	2578	0	330.24	0.00	330.24
3180	520	78	2582	0	330.75	0.00	330.75
3184	520	78	2586	0	331.26	0.00	331.26
3188	520	78	2590	0	331.78	0.00	331.78
3192	520	78	2594	0	332.29	0.00	332.29
3196	520	78	2598	0	332.80	0.00	332.80
3200	520	78	2602	0	333.31	0.00	333.31

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
3204	520	78	2606	0	333.82	0.00	333.82
3208	520	78	2610	0	334.34	0.00	334.34
3212	520	78	2614	0	334.85	0.00	334.85
3216	520	78	2618	0	335.36	0.00	335.36
3220	520	78	2622	0	335.87	0.00	335.87
3224	520	78	2626	0	336.38	0.00	336.38
3228	520	78	2630	0	336.90	0.00	336.90
3232	520	78	2634	0	337.41	0.00	337.41
3236	520	78	2638	0	337.92	0.00	337.92
3240	520	78	2642	0	338.43	0.00	338.43
3244	520	78	2646	0	338.94	0.00	338.94
3248	520	78	2650	0	339.46	0.00	339.46
3252	520	78	2654	0	339.97	0.00	339.97
3256	520	78	2658	0	340.48	0.00	340.48
3260	520	78	2662	0	340.99	0.00	340.99
3264	520	78	2666	0	341.50	0.00	341.50
3268	520	78	2670	0	342.02	0.00	342.02
3272	520	78	2674	0	342.53	0.00	342.53
3276	520	78	2678	0	343.04	0.00	343.04
3280	520	78	2682	0	343.55	0.00	343.55
3284	520	78	2686	0	344.06	0.00	344.06
3288	520	78	2690	0	344.58	0.00	344.58
3292	520	78	2694	0	345.09	0.00	345.09
3296	520	78	2698	0	345.60	0.00	345.60
3300	520	78	2702	0	346.11	0.00	346.11
3304	520	78	2706	0	346.62	0.00	346.62
3308	520	78	2710	0	347.14	0.00	347.14
3312	520	78	2714	0	347.65	0.00	347.65
3316	520	78	2718	0	348.16	0.00	348.16
3320	520	78	2722	0	348.67	0.00	348.67
3324	520	78	2726	0	349.18	0.00	349.18
3328	520	78	2730	0	349.70	0.00	349.70
3332	520	78	2734	0	350.21	0.00	350.21
3336	520	78	2738	0	350.53	0.00	350.53
3337	520	78	2739	0	350.59	0.00	350.59
3338	520	78	2740	0	350.98	0.00	350.98
3342	520	78	2744	0	351.49	0.00	351.49
3346	520	78	2748	0	352.00	0.00	352.00
3350	520	78	2752	0	352.51	0.00	352.51
3354	520	78	2756	0	353.02	0.00	353.02
3358	520	78	2760	0	353.54	0.00	353.54

Monthly table

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

Table letter

C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
3362	520	78	2764	0	354.05	0.00	354.05
3366	520	78	2768	0	354.56	0.00	354.56
3370	520	78	2772	0	355.07	0.00	355.07
3374	520	78	2776	0	355.58	0.00	355.58
3378	520	78	2780	0	356.10	0.00	356.10
3382	520	78	2784	0	356.61	0.00	356.61
3386	520	78	2788	0	357.12	0.00	357.12
3390	520	78	2792	0	357.63	0.00	357.63
3394	520	78	2796	0	358.14	0.00	358.14
3398	520	78	2800	0	358.66	0.00	358.66
3402	520	78	2804	0	359.17	0.00	359.17
3406	520	78	2808	0	359.68	0.00	359.68
3410	520	78	2812	0	360.19	0.00	360.19
3414	520	78	2816	0	360.70	0.00	360.70
3418	520	78	2820	0	361.22	0.00	361.22
3422	520	78	2824	0	361.73	0.00	361.73
3426	520	78	2828	0	362.24	0.00	362.24
3430	520	78	2832	0	362.75	0.00	362.75
3434	520	78	2836	0	363.26	0.00	363.26
3438	520	78	2840	0	363.78	0.00	363.78
3442	520	78	2844	0	364.29	0.00	364.29
3446	520	78	2848	0	364.80	0.00	364.80
3450	520	78	2852	0	365.31	0.00	365.31
3454	520	78	2856	0	365.82	0.00	365.82
3458	520	78	2860	0	366.34	0.00	366.34
3462	520	78	2864	0	366.85	0.00	366.85
3466	520	78	2868	0	367.36	0.00	367.36
3470	520	78	2872	0	367.87	0.00	367.87
3474	520	78	2876	0	368.38	0.00	368.38
3478	520	78	2880	0	368.90	0.00	368.90
3482	520	78	2884	0	369.41	0.00	369.41
3486	520	78	2888	0	369.92	0.00	369.92
3490	520	78	2892	0	370.43	0.00	370.43
3494	520	78	2896	0	370.94	0.00	370.94
3498	520	78	2900	0	371.46	0.00	371.46
3502	520	78	2904	0	371.97	0.00	371.97
3506	520	78	2908	0	372.48	0.00	372.48
3510	520	78	2912	0	372.99	0.00	372.99
3514	520	78	2916	0	373.50	0.00	373.50
3518	520	78	2920	0	374.02	0.00	374.02
3522	520	78	2924	0	374.53	0.00	374.53

Monthly table

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

Table letter

C

Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	Employer's contributions
▼	1a	1b	1c	1d	1e	1f	▼
£	£	£	£	£	£ p	£ p	£ p
3526	520	78	2928	0	375.04	0.00	375.04
3530	520	78	2932	0	375.55	0.00	375.55
3534	520	78	2936	0	376.06	0.00	376.06
3538	520	78	2940	0	376.58	0.00	376.58
3542	520	78	2944	0	377.09	0.00	377.09
3546	520	78	2948	0	377.60	0.00	377.60
3550	520	78	2952	0	378.11	0.00	378.11
3554	520	78	2956	0	378.62	0.00	378.62
3558	520	78	2960	0	379.14	0.00	379.14
3562	520	78	2964	0	379.65	0.00	379.65
3566	520	78	2968	0	379.97	0.00	379.97
3567	520	78	2969	0	380.03	0.00	380.03

If the employee's gross monthly pay is over £3,567, go to page 45

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

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

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

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

Step Action

Example (based on Table C with total monthly earnings of £5,467.85)

- | | | | |
|----------|---|-----------------------------------|------------------------------------|
| 1 | subtract the UEL figure from the total gross pay | $£5,467.85 - £3567.00 = 1,900.85$ | |
| 2 | round the answer down to the nearest whole £ | Rounded down to £1,900 | |
| 3 | look this figure up in the "additional gross pay table" on page 46 | 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 | Earnings above the UEL (1e) | Total employer's NICs payable (1f) |
| | | £1000 | £128.00 |
| | | £900 | £115.20 |
| | Totals | £1,900 | £243.20 |
| 5 | add the total of employer's NICs worked out on the earnings above the UEL to the total of employer's NICs due for earnings at the UEL (column 1e of the main table) | Total payable by employer | |
| | | £243.20 (employer NICs above UEL) | |
| | | +£380.03 (employer NICs at UEL) | |
| | | Totals | £623.23 |
| 6 | record the figures resulting from the above steps on form T11 (including the total for column 1e from Step 4) | On form T11 record | |

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f
520	78	2969	1900	623.23	0.00

Additional gross pay table C

Earnings on which contributions payable	Total of employee's and employer's contributions payable 1f
1	0.13
2	0.26
3	0.38
4	0.51
5	0.64
6	0.77
7	0.90
8	1.02
9	1.15
10	1.28
11	1.41
12	1.54
13	1.66
14	1.79
15	1.92
16	2.05
17	2.18
18	2.30
19	2.43
20	2.56
21	2.69
22	2.82
23	2.94
24	3.07
25	3.20
26	3.33
27	3.46
28	3.58
29	3.71
30	3.84
31	3.97
32	4.10
33	4.22
34	4.35
35	4.48
36	4.61
37	4.74
38	4.86
39	4.99
40	5.12
41	5.25
42	5.38

Earnings on which contributions payable	Total of employee's and employer's contributions payable 1f
43	5.50
44	5.63
45	5.76
46	5.89
47	6.02
48	6.14
49	6.27
50	6.40
51	6.53
52	6.66
53	6.78
54	6.91
55	7.04
56	7.17
57	7.30
58	7.42
59	7.55
60	7.68
61	7.81
62	7.94
63	8.06
64	8.19
65	8.32
66	8.45
67	8.58
68	8.70
69	8.83
70	8.96
71	9.09
72	9.22
73	9.34
74	9.47
75	9.60
76	9.73
77	9.86
78	9.98
79	10.11
80	10.24
81	10.37
82	10.50
83	10.62
84	10.75

Earnings on which contributions payable	Total of employee's and employer's contributions payable 1f
85	10.88
86	11.01
87	11.14
88	11.26
89	11.39
90	11.52
91	11.65
92	11.78
93	11.90
94	12.03
95	12.16
96	12.29
97	12.42
98	12.54
99	12.67
100	12.80
200	25.60
300	38.40
400	51.20
500	64.00
600	76.80
700	89.60

Earnings on which contributions payable	Total of employee's and employer's contributions payable 1f
800	102.40
900	115.20
1000	128.00
2000	256.00
3000	384.00
4000	512.00
5000	640.00
6000	768.00
7000	896.00
8000	1024.00
9000	1152.00
10000	1280.00
20000	2560.00
30000	3840.00
40000	5120.00
50000	6400.00
60000	7680.00
70000	8960.00
80000	10240.00
90000	11520.00
100000	12800.00



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

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