



National Insurance Contributions (NICs) Tables Contracted-out Contributions and Minimum Payments

For Employers with Contracted-out Money Purchase Schemes
6 April 2010 to 5 April 2011

The Treasury
Yn Tashtey

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

From 6 April 2010, the Department has increased the rate of employee's National Insurance Contribution (NIC) payable on all earnings above the Earnings Threshold (ET) by 1%. This change will mean that employees will also pay NICs on earnings above the Upper Earnings Limit (UEL) at 1% and brings the rates of NICs payable in the Isle of Man (IOM) into line with those payable in the United Kingdom (UK).

Where an employee's earnings exceed the UEL please see page 82 for details on how to calculate the amount of NICs due.

In the Isle of Man the UEL for the 2010/11 tax year will remain at £730 per week however, in the UK it is £844 per week. Depending on which one of the circumstances shown below is applicable you may have to use either the IOM or UK UEL for an employee. Where you are required to use the UK UEL you should use the UK tables, available online at www.hmrc.gov.uk/nic/nitables.htm, to calculate the amount of NICs due. Employers with employees in these **circumstances should contact the Department's National Insurance Section for information on how to submit their earnings details to us at the end of the tax year.**

Use United Kingdom Tables

UK Employment Arrangements

Where an IOM resident employer employs UK resident employees to work in the UK, the employer should use the UK tables.

Temporary Workers

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 tables.

Employment Abroad

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 tables.

Use Isle of Man Tables

IOM Employment Arrangements

Where an IOM resident employer employs IOM resident employees to work in the IOM, the employer should use the IOM tables.

Temporary Workers

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 tables.

Employment Abroad

Where an IOM resident employer sends IOM resident employees, who normally work for that employer in the IOM, to work abroad, the employer should use the IOM tables.

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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 has been revised for the 2010/2011 year
- **The T14 must show "2010/2011" 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 or contact the **Department's Contributions Section before you** decide which contribution category letter to use. 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 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 National Insurance 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

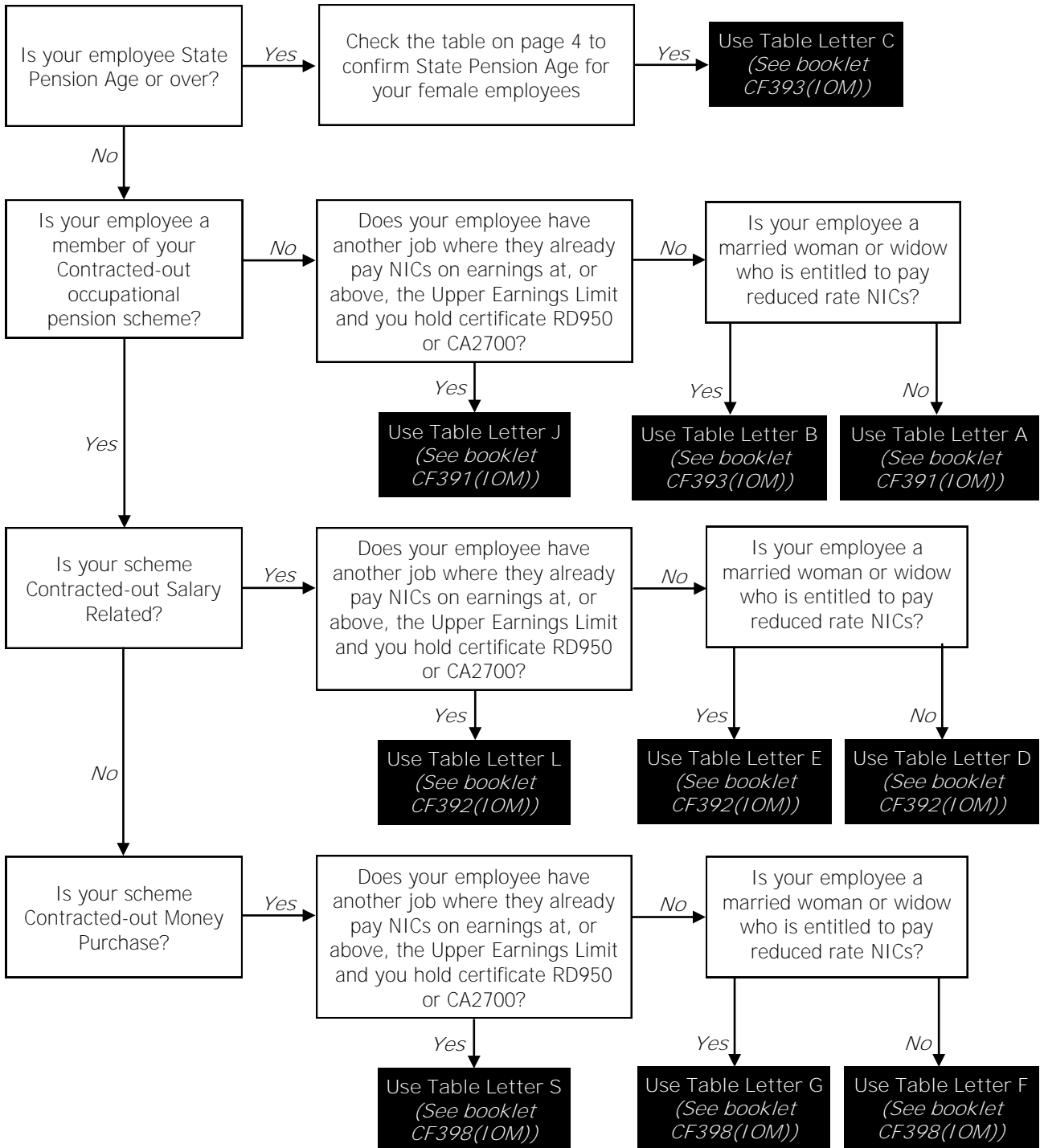
- Has your software been upgraded for 2010-2011?

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 2010 – 2011.

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



If you employ mariners, please contact the Department'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 2010/2011.

More copies of these tables can be requested from the Department's National Insurance Section on 01624 685177 or online at www.gov.im/treasury/incometax/nic.xml

State Pension Age Table for Women born between 6 April 1950 and 6 April 1951

Due to changes in Social Security legislation, women will remain liable to pay National Insurance Contributions after their 60th birthday until they reach their revised State Pension Age.

To check the date on which a female employee will reach State Pension Age, find their date of birth in the first column and check the second column to find the date at which they will reach State Pension Age. For example, if the employee's date of birth is 20/05/1950, they will reach State Pension Age on 06/07/2010.

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 Department's website at www.gov.im/treasury/incometax/nic.xml or from the Department's National Insurance Section (tel. 685177).

Date of birth	State Pension Age Date
06/04/1950 - 05/05/1950	06/05/2010
06/05/1950 - 05/06/1950	06/07/2010
06/06/1950 - 05/07/1950	06/09/2010
06/07/1950 - 05/08/1950	06/11/2010
06/08/1950 - 05/09/1950	06/01/2011
06/09/1950 - 05/10/1950	06/03/2011
06/10/1950 - 05/11/1950	06/05/2011
06/11/1950 - 05/12/1950	06/07/2011
06/12/1950 - 05/01/1951	06/09/2011
06/01/1951 - 05/02/1951	06/11/2011
06/02/1951 - 05/03/1951	06/01/2012
06/03/1951 - 05/04/1951	06/03/2012

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)(2010)(IOM)*.

For general information about NICs, please see the *Employer's Guide to NICs (CWG2)(2010)(IOM)*.

Are you using the right tables?

It is very important that you use the right table for each employee.

Only use these tables between 6 April 2010 and 5 April 2011, ie the 2010-2011 tax year.

Only use the tables if:

- you have your own occupational pension scheme which is contracted-out of the State Second Pension, previously known as the State Earnings Related Pension Scheme, and,
- it is a Contracted-out Money Purchase Scheme, or the Money Purchase part of a Mixed Benefit Scheme, and,
- the employee is a member of the scheme.

If you have such a scheme, you will have been **allocated an Employer's Contracting-out Number** by the Department.

Do not use these tables for:

- employees in a Contracted-out Salary Related Scheme or in the Salary Related part of a Contracted-out Mixed Benefit Scheme. (If you have one, use the tables in the National Insurance Tables, "*Contracted-out contributions for employers with Contracted-out Salary Related Schemes*", CF392(IOM), for these employees.)
- men who are State Pension age or over
- women who are State Pension age or over, or
- employees who choose an Appropriate Personal Pension instead of:
 - ◆ a contracted-out occupational pension scheme, or
 - ◆ State Second Pension, previously known as the State Earnings Related Pension Scheme.

(Use National Insurance Tables, "*Not Contracted-out contributions for employers*", CF391(IOM), for these employees.)

About these tables

This leaflet contains:

- contribution tables for working out NICs, and
- minimum payment tables for working out the minimum payments to be made to your Occupational Pension Scheme administrators.

The three different sets of tables under letters F, G and S each contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters F, G and S correspond with the table letter under which NICs are payable.

Identifying the correct table to use

Table F

Use this table for

- all employees aged 16 or over and under State Pension age and in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and

Table G

Use this table for married women or widows:

- aged under State Pension age in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and
- **who are entitled to pay employee's contributions at the reduced rate.**

For those women you must have a valid:

- form CA4139 or CF383, Certificate of Election, or
- form CF380A, Certificate of Reduced Liability.

Table S

Use this table for all employees in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, for whom you hold form RD950(IOM) or CA2700 **authorising deferment of employee's contributions.**

How to use these tables

- Decide which table, F, G or S and weekly or monthly, is the right table for the employee.
- **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 82.**
- Record the figures in each column of the table **onto the employee's Deductions Working Sheet, form T11 or substitute.** See the example on page 9.

Note: The column headings on the tables, including the column numbers, correspond to the headings and numbers on the Deductions Working Sheet, form T11.

Adapting these tables for pay intervals other than weekly or monthly

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

- Divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount.
- Find the amount of NICs 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.

To adapt these tables to work out NICs for a **company director, please contact the Department's National Insurance Section on 685044.**

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

Earnings limits	Employee's contribution			Employer's contribution	Employee's NIC rebate on earnings above the LEL, up to and including the ET	Employer's NIC rebate on earnings above the LEL, up to and including the ET
	Contribution Table letter F	Contribution Table letter G	Contribution Table letter S	Table letters F, G and S	(Applies to contributions category letters F and S only)	
Below £97 weekly, or below £421 monthly, or below £5044 yearly	Nil	Nil	Nil	Nil	Nil	Nil
£97 to £110 weekly, or £421 to £476 monthly, or £5044 to £5715 yearly	0%	0%	0%	0%		
£110.01 to £730 weekly, or £476.01 to £3163 monthly, or £5715.01 to £37,960 yearly	9.4% on earnings above the ET	4.85% on earnings above the ET	1%	11.4% on all earnings above the ET	1.6% on earnings from £97.01 up to and including £110	1.4% on earnings from £97.01 up to and including £110
Over £730.00 weekly, or over £3163.00 monthly, or over £37,960.00 yearly	9.4% on earnings above the ET, up to and including the UEL, then 1% on all earnings above the UEL	4.85% on earnings above the ET, up to and including the UEL, then 1% on all earnings above the UEL	1%	11.4% on all earnings above the ET, up to and including the UEL, 12.8% on all earnings above the UEL	(or monthly or annual equivalents)	(or monthly or annual equivalents)

An example of working out and recording NICs using the exact percentage method, where the employee is a member of your Contracted-out Money Purchase Scheme

A monthly paid male employee in your Contracted-out Money Purchase Scheme earns £952.15, payable on 29th April 2010 (tax month 1).

NICs are due under Monthly Table letter F.

Primary (employee's) contributions:

$(952.15 - 476) \times 9.4\% = 476.15 \times 9.4\% = 44.758 = £44.76$

Less employee's NIC rebate due on earnings between the LEL and the ET:

$(476 - 421) \times 1.6\% = 55 \times 1.6\% = £0.88$

Primary (employee's) contributions after offset of NIC rebate to be entered in column 1e of form T11:

$£44.76 - £0.88 = £43.88$

Secondary (employer's) contributions:

$(952.15 - 476) \times 11.4\% = 476.15 \times 11.4\% = 54.281 = £54.28$

Less employer's NIC rebate due on earnings between the LEL and the ET:

$(476 - 421) \times 1.4\% = 55 \times 1.4\% = £0.77$

Secondary (employer's) contributions after offset of NIC rebate:

$£54.28 - £0.77 = £53.51$

Total (employee's and employer's) contributions to be entered in column 1d of form T11:

$£43.88 + £53.51 = £97.39$

Extract from Form T11

NATIONAL INSURANCE CONTRIBUTIONS				
Note: LEL = Lower Earnings Limit; UEL = Upper Earnings Limit.				
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 Earnings Threshold	Earnings above the Earnings Threshold, up to and including the UEL	Total of Employee's and Employer's contributions - mark minus amounts 'R'	Employee's contributions payable on all earnings above the Earnings Threshold
Whole pounds only	Whole pounds only	Whole pounds only	1d	1e
£	£	£	£	£
421	55	476	97.39	43.88

For tips on completing form T11, see the *Employer's Guide to NICs (CWG2)(2010)(IOM)*.

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

Example
 A monthly paid male employee in contracted-out employment earns £886.15, payable on 29th April 2010 (tax month 1).
 NICs are due under Monthly Table letter F. The nearest lower figure to £886.15 is £885
Record the figures shown in the table onto the employee's form T11.

Extract from Monthly table F

▼ 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
£ 885	£ 421	£ 55	£ 409	£ p 83.83	£ p 37.75	£ p 46.08

Extract from Form T11

NATIONAL INSURANCE CONTRIBUTIONS				
Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit				
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 Earnings Threshold Whole pounds only 1b	Earnings above the Earnings Threshold, up to and including the UEL Whole pounds only 1c	Total of Employee's and Employer's contributions - mark minus amounts if 1d	Employee's contributions payable on all earnings above the Earnings Threshold 1e
£	£	£	£	£
421	55	409	83.83	37.75

For tips on completing form T11, see the *Employer's Guide to NICs (CWG2)(2010)(IOM)*.

Weekly table for Contracted-out Money Purchase standard rate contributions for use from 6 April 2010 to 5 April 2011

Use this table for

employees in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State Pension Age.

Do not use this table for

- married women or widows who have the right to **pay reduced rate employee's contributions, see table G**
- employees who are State Pension Age or over, see Leaflet CF393(IOM).
- employees in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom you hold form RD950(IOM) or CA2700, see Table S.
- employees who have an Appropriate Personal Pension, see leaflet CF391(IOM).

- employees contracted-out in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CF392(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- **enter 'F' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form T11**
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form T11 on the line next to the tax week in which the employee is paid.

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 82.

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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
Up to and including 96.99	No NIC Liability, make no entries on forms T11 and T14					
97	97	0	0	0.00	0.00	0.00
98	97	1	0	R 0.04	0.00	R 0.04
99	97	2	0	R 0.07	0.00	R 0.07
100	97	3	0	R 0.11	0.00	R 0.11
101	97	4	0	R 0.13	0.00	R 0.13
102	97	5	0	R 0.17	0.00	R 0.17
103	97	6	0	R 0.19	0.00	R 0.19
104	97	7	0	R 0.22	0.00	R 0.22
105	97	8	0	R 0.26	0.00	R 0.26
106	97	9	0	R 0.28	0.00	R 0.28
107	97	10	0	R 0.32	0.00	R 0.32
108	97	11	0	R 0.34	0.00	R 0.34
109	97	12	0	R 0.38	0.00	R 0.38
110	97	13	0	R 0.39	0.00	R 0.39
111	97	13	1	R 0.08	0.00	R 0.08
112	97	13	2	0.12	0.02	0.10
113	97	13	3	0.34	0.12	0.22
114	97	13	4	0.54	0.21	0.33
115	97	13	5	0.76	0.31	0.45
116	97	13	6	0.96	0.40	0.56
117	97	13	7	1.16	0.49	0.67
118	97	13	8	1.38	0.59	0.79
119	97	13	9	1.58	0.68	0.90
120	97	13	10	1.80	0.78	1.02
121	97	13	11	2.00	0.87	1.13
122	97	13	12	2.20	0.96	1.24
123	97	13	13	2.42	1.06	1.36
124	97	13	14	2.62	1.15	1.47
125	97	13	15	2.84	1.25	1.59
126	97	13	16	3.04	1.34	1.70

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
127	97	13	17	3.24	1.43	1.81
128	97	13	18	3.46	1.53	1.93
129	97	13	19	3.66	1.62	2.04
130	97	13	20	3.88	1.72	2.16
131	97	13	21	4.08	1.81	2.27
132	97	13	22	4.28	1.90	2.38
133	97	13	23	4.50	2.00	2.50
134	97	13	24	4.70	2.09	2.61
135	97	13	25	4.92	2.19	2.73
136	97	13	26	5.12	2.28	2.84
137	97	13	27	5.32	2.37	2.95
138	97	13	28	5.54	2.47	3.07
139	97	13	29	5.74	2.56	3.18
140	97	13	30	5.96	2.66	3.30
141	97	13	31	6.16	2.75	3.41
142	97	13	32	6.36	2.84	3.52
143	97	13	33	6.58	2.94	3.64
144	97	13	34	6.78	3.03	3.75
145	97	13	35	7.00	3.13	3.87
146	97	13	36	7.20	3.22	3.98
147	97	13	37	7.40	3.31	4.09
148	97	13	38	7.62	3.41	4.21
149	97	13	39	7.82	3.50	4.32
150	97	13	40	8.04	3.60	4.44
151	97	13	41	8.24	3.69	4.55
152	97	13	42	8.44	3.78	4.66
153	97	13	43	8.66	3.88	4.78
154	97	13	44	8.86	3.97	4.89
155	97	13	45	9.08	4.07	5.01
156	97	13	46	9.28	4.16	5.12
157	97	13	47	9.48	4.25	5.23
158	97	13	48	9.70	4.35	5.35
159	97	13	49	9.90	4.44	5.46
160	97	13	50	10.12	4.54	5.58
161	97	13	51	10.32	4.63	5.69
162	97	13	52	10.52	4.72	5.80
163	97	13	53	10.74	4.82	5.92
164	97	13	54	10.94	4.91	6.03
165	97	13	55	11.16	5.01	6.15
166	97	13	56	11.36	5.10	6.26
167	97	13	57	11.56	5.19	6.37
168	97	13	58	11.78	5.29	6.49
169	97	13	59	11.98	5.38	6.60
170	97	13	60	12.20	5.48	6.72
171	97	13	61	12.40	5.57	6.83
172	97	13	62	12.60	5.66	6.94
173	97	13	63	12.82	5.76	7.06
174	97	13	64	13.02	5.85	7.17
175	97	13	65	13.24	5.95	7.29
176	97	13	66	13.44	6.04	7.40
177	97	13	67	13.64	6.13	7.51
178	97	13	68	13.86	6.23	7.63
179	97	13	69	14.06	6.32	7.74
180	97	13	70	14.28	6.42	7.86
181	97	13	71	14.48	6.51	7.97
182	97	13	72	14.68	6.60	8.08
183	97	13	73	14.90	6.70	8.20
184	97	13	74	15.10	6.79	8.31
185	97	13	75	15.32	6.89	8.43
186	97	13	76	15.52	6.98	8.54

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
187	97	13	77	15.72	7.07	8.65
188	97	13	78	15.94	7.17	8.77
189	97	13	79	16.14	7.26	8.88
190	97	13	80	16.36	7.36	9.00
191	97	13	81	16.56	7.45	9.11
192	97	13	82	16.76	7.54	9.22
193	97	13	83	16.98	7.64	9.34
194	97	13	84	17.18	7.73	9.45
195	97	13	85	17.40	7.83	9.57
196	97	13	86	17.60	7.92	9.68
197	97	13	87	17.80	8.01	9.79
198	97	13	88	18.02	8.11	9.91
199	97	13	89	18.22	8.20	10.02
200	97	13	90	18.44	8.30	10.14
201	97	13	91	18.64	8.39	10.25
202	97	13	92	18.84	8.48	10.36
203	97	13	93	19.06	8.58	10.48
204	97	13	94	19.26	8.67	10.59
205	97	13	95	19.48	8.77	10.71
206	97	13	96	19.68	8.86	10.82
207	97	13	97	19.88	8.95	10.93
208	97	13	98	20.10	9.05	11.05
209	97	13	99	20.30	9.14	11.16
210	97	13	100	20.52	9.24	11.28
211	97	13	101	20.72	9.33	11.39
212	97	13	102	20.92	9.42	11.50
213	97	13	103	21.14	9.52	11.62
214	97	13	104	21.34	9.61	11.73
215	97	13	105	21.56	9.71	11.85
216	97	13	106	21.76	9.80	11.96
217	97	13	107	21.96	9.89	12.07
218	97	13	108	22.18	9.99	12.19
219	97	13	109	22.38	10.08	12.30
220	97	13	110	22.60	10.18	12.42
221	97	13	111	22.80	10.27	12.53
222	97	13	112	23.00	10.36	12.64
223	97	13	113	23.22	10.46	12.76
224	97	13	114	23.42	10.55	12.87
225	97	13	115	23.64	10.65	12.99
226	97	13	116	23.84	10.74	13.10
227	97	13	117	24.04	10.83	13.21
228	97	13	118	24.26	10.93	13.33
229	97	13	119	24.46	11.02	13.44
230	97	13	120	24.68	11.12	13.56
231	97	13	121	24.88	11.21	13.67
232	97	13	122	25.08	11.30	13.78
233	97	13	123	25.30	11.40	13.90
234	97	13	124	25.50	11.49	14.01
235	97	13	125	25.72	11.59	14.13
236	97	13	126	25.92	11.68	14.24
237	97	13	127	26.12	11.77	14.35
238	97	13	128	26.34	11.87	14.47
239	97	13	129	26.54	11.96	14.58
240	97	13	130	26.76	12.06	14.70
241	97	13	131	26.96	12.15	14.81
242	97	13	132	27.16	12.24	14.92
243	97	13	133	27.38	12.34	15.04
244	97	13	134	27.58	12.43	15.15
245	97	13	135	27.80	12.53	15.27
246	97	13	136	28.00	12.62	15.38

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
247	97	13	137	28.20	12.71	15.49
248	97	13	138	28.42	12.81	15.61
249	97	13	139	28.62	12.90	15.72
250	97	13	140	28.84	13.00	15.84
251	97	13	141	29.04	13.09	15.95
252	97	13	142	29.24	13.18	16.06
253	97	13	143	29.46	13.28	16.18
254	97	13	144	29.66	13.37	16.29
255	97	13	145	29.88	13.47	16.41
256	97	13	146	30.08	13.56	16.52
257	97	13	147	30.28	13.65	16.63
258	97	13	148	30.50	13.75	16.75
259	97	13	149	30.70	13.84	16.86
260	97	13	150	30.92	13.94	16.98
261	97	13	151	31.12	14.03	17.09
262	97	13	152	31.32	14.12	17.20
263	97	13	153	31.54	14.22	17.32
264	97	13	154	31.74	14.31	17.43
265	97	13	155	31.96	14.41	17.55
266	97	13	156	32.16	14.50	17.66
267	97	13	157	32.36	14.59	17.77
268	97	13	158	32.58	14.69	17.89
269	97	13	159	32.78	14.78	18.00
270	97	13	160	33.00	14.88	18.12
271	97	13	161	33.20	14.97	18.23
272	97	13	162	33.40	15.06	18.34
273	97	13	163	33.62	15.16	18.46
274	97	13	164	33.82	15.25	18.57
275	97	13	165	34.04	15.35	18.69
276	97	13	166	34.24	15.44	18.80
277	97	13	167	34.44	15.53	18.91
278	97	13	168	34.66	15.63	19.03
279	97	13	169	34.86	15.72	19.14
280	97	13	170	35.08	15.82	19.26
281	97	13	171	35.28	15.91	19.37
282	97	13	172	35.48	16.00	19.48
283	97	13	173	35.70	16.10	19.60
284	97	13	174	35.90	16.19	19.71
285	97	13	175	36.12	16.29	19.83
286	97	13	176	36.32	16.38	19.94
287	97	13	177	36.52	16.47	20.05
288	97	13	178	36.74	16.57	20.17
289	97	13	179	36.94	16.66	20.28
290	97	13	180	37.16	16.76	20.40
291	97	13	181	37.36	16.85	20.51
292	97	13	182	37.56	16.94	20.62
293	97	13	183	37.78	17.04	20.74
294	97	13	184	37.98	17.13	20.85
295	97	13	185	38.20	17.23	20.97
296	97	13	186	38.40	17.32	21.08
297	97	13	187	38.60	17.41	21.19
298	97	13	188	38.82	17.51	21.31
299	97	13	189	39.02	17.60	21.42
300	97	13	190	39.24	17.70	21.54
301	97	13	191	39.44	17.79	21.65
302	97	13	192	39.64	17.88	21.76
303	97	13	193	39.86	17.98	21.88
304	97	13	194	40.06	18.07	21.99
305	97	13	195	40.28	18.17	22.11
306	97	13	196	40.48	18.26	22.22

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
307	97	13	197	40.68	18.35	22.33
308	97	13	198	40.90	18.45	22.45
309	97	13	199	41.10	18.54	22.56
310	97	13	200	41.32	18.64	22.68
311	97	13	201	41.52	18.73	22.79
312	97	13	202	41.72	18.82	22.90
313	97	13	203	41.94	18.92	23.02
314	97	13	204	42.14	19.01	23.13
315	97	13	205	42.36	19.11	23.25
316	97	13	206	42.56	19.20	23.36
317	97	13	207	42.76	19.29	23.47
318	97	13	208	42.98	19.39	23.59
319	97	13	209	43.18	19.48	23.70
320	97	13	210	43.40	19.58	23.82
321	97	13	211	43.60	19.67	23.93
322	97	13	212	43.80	19.76	24.04
323	97	13	213	44.02	19.86	24.16
324	97	13	214	44.22	19.95	24.27
325	97	13	215	44.44	20.05	24.39
326	97	13	216	44.64	20.14	24.50
327	97	13	217	44.84	20.23	24.61
328	97	13	218	45.06	20.33	24.73
329	97	13	219	45.26	20.42	24.84
330	97	13	220	45.48	20.52	24.96
331	97	13	221	45.68	20.61	25.07
332	97	13	222	45.88	20.70	25.18
333	97	13	223	46.10	20.80	25.30
334	97	13	224	46.30	20.89	25.41
335	97	13	225	46.52	20.99	25.53
336	97	13	226	46.72	21.08	25.64
337	97	13	227	46.92	21.17	25.75
338	97	13	228	47.14	21.27	25.87
339	97	13	229	47.34	21.36	25.98
340	97	13	230	47.56	21.46	26.10
341	97	13	231	47.76	21.55	26.21
342	97	13	232	47.96	21.64	26.32
343	97	13	233	48.18	21.74	26.44
344	97	13	234	48.38	21.83	26.55
345	97	13	235	48.60	21.93	26.67
346	97	13	236	48.80	22.02	26.78
347	97	13	237	49.00	22.11	26.89
348	97	13	238	49.22	22.21	27.01
349	97	13	239	49.42	22.30	27.12
350	97	13	240	49.64	22.40	27.24
351	97	13	241	49.84	22.49	27.35
352	97	13	242	50.04	22.58	27.46
353	97	13	243	50.26	22.68	27.58
354	97	13	244	50.46	22.77	27.69
355	97	13	245	50.68	22.87	27.81
356	97	13	246	50.88	22.96	27.92
357	97	13	247	51.08	23.05	28.03
358	97	13	248	51.30	23.15	28.15
359	97	13	249	51.50	23.24	28.26
360	97	13	250	51.72	23.34	28.38
361	97	13	251	51.92	23.43	28.49
362	97	13	252	52.12	23.52	28.60
363	97	13	253	52.34	23.62	28.72
364	97	13	254	52.54	23.71	28.83
365	97	13	255	52.76	23.81	28.95
366	97	13	256	52.96	23.90	29.06

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
367	97	13	257	53.16	23.99	29.17
368	97	13	258	53.38	24.09	29.29
369	97	13	259	53.58	24.18	29.40
370	97	13	260	53.80	24.28	29.52
371	97	13	261	54.00	24.37	29.63
372	97	13	262	54.20	24.46	29.74
373	97	13	263	54.42	24.56	29.86
374	97	13	264	54.62	24.65	29.97
375	97	13	265	54.84	24.75	30.09
376	97	13	266	55.04	24.84	30.20
377	97	13	267	55.24	24.93	30.31
378	97	13	268	55.46	25.03	30.43
379	97	13	269	55.66	25.12	30.54
380	97	13	270	55.88	25.22	30.66
381	97	13	271	56.08	25.31	30.77
382	97	13	272	56.28	25.40	30.88
383	97	13	273	56.50	25.50	31.00
384	97	13	274	56.70	25.59	31.11
385	97	13	275	56.92	25.69	31.23
386	97	13	276	57.12	25.78	31.34
387	97	13	277	57.32	25.87	31.45
388	97	13	278	57.54	25.97	31.57
389	97	13	279	57.74	26.06	31.68
390	97	13	280	57.96	26.16	31.80
391	97	13	281	58.16	26.25	31.91
392	97	13	282	58.36	26.34	32.02
393	97	13	283	58.58	26.44	32.14
394	97	13	284	58.78	26.53	32.25
395	97	13	285	59.00	26.63	32.37
396	97	13	286	59.20	26.72	32.48
397	97	13	287	59.40	26.81	32.59
398	97	13	288	59.62	26.91	32.71
399	97	13	289	59.82	27.00	32.82
400	97	13	290	60.04	27.10	32.94
401	97	13	291	60.24	27.19	33.05
402	97	13	292	60.44	27.28	33.16
403	97	13	293	60.66	27.38	33.28
404	97	13	294	60.86	27.47	33.39
405	97	13	295	61.08	27.57	33.51
406	97	13	296	61.28	27.66	33.62
407	97	13	297	61.48	27.75	33.73
408	97	13	298	61.70	27.85	33.85
409	97	13	299	61.90	27.94	33.96
410	97	13	300	62.12	28.04	34.08
411	97	13	301	62.32	28.13	34.19
412	97	13	302	62.52	28.22	34.30
413	97	13	303	62.74	28.32	34.42
414	97	13	304	62.94	28.41	34.53
415	97	13	305	63.16	28.51	34.65
416	97	13	306	63.36	28.60	34.76
417	97	13	307	63.56	28.69	34.87
418	97	13	308	63.78	28.79	34.99
419	97	13	309	63.98	28.88	35.10
420	97	13	310	64.20	28.98	35.22
421	97	13	311	64.40	29.07	35.33
422	97	13	312	64.60	29.16	35.44
423	97	13	313	64.82	29.26	35.56
424	97	13	314	65.02	29.35	35.67
425	97	13	315	65.24	29.45	35.79
426	97	13	316	65.44	29.54	35.90

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
427	97	13	317	65.64	29.63	36.01
428	97	13	318	65.86	29.73	36.13
429	97	13	319	66.06	29.82	36.24
430	97	13	320	66.28	29.92	36.36
431	97	13	321	66.48	30.01	36.47
432	97	13	322	66.68	30.10	36.58
433	97	13	323	66.90	30.20	36.70
434	97	13	324	67.10	30.29	36.81
435	97	13	325	67.32	30.39	36.93
436	97	13	326	67.52	30.48	37.04
437	97	13	327	67.72	30.57	37.15
438	97	13	328	67.94	30.67	37.27
439	97	13	329	68.14	30.76	37.38
440	97	13	330	68.36	30.86	37.50
441	97	13	331	68.56	30.95	37.61
442	97	13	332	68.76	31.04	37.72
443	97	13	333	68.98	31.14	37.84
444	97	13	334	69.18	31.23	37.95
445	97	13	335	69.40	31.33	38.07
446	97	13	336	69.60	31.42	38.18
447	97	13	337	69.80	31.51	38.29
448	97	13	338	70.02	31.61	38.41
449	97	13	339	70.22	31.70	38.52
450	97	13	340	70.44	31.80	38.64
451	97	13	341	70.64	31.89	38.75
452	97	13	342	70.84	31.98	38.86
453	97	13	343	71.06	32.08	38.98
454	97	13	344	71.26	32.17	39.09
455	97	13	345	71.48	32.27	39.21
456	97	13	346	71.68	32.36	39.32
457	97	13	347	71.88	32.45	39.43
458	97	13	348	72.10	32.55	39.55
459	97	13	349	72.30	32.64	39.66
460	97	13	350	72.52	32.74	39.78
461	97	13	351	72.72	32.83	39.89
462	97	13	352	72.92	32.92	40.00
463	97	13	353	73.14	33.02	40.12
464	97	13	354	73.34	33.11	40.23
465	97	13	355	73.56	33.21	40.35
466	97	13	356	73.76	33.30	40.46
467	97	13	357	73.96	33.39	40.57
468	97	13	358	74.18	33.49	40.69
469	97	13	359	74.38	33.58	40.80
470	97	13	360	74.60	33.68	40.92
471	97	13	361	74.80	33.77	41.03
472	97	13	362	75.00	33.86	41.14
473	97	13	363	75.22	33.96	41.26
474	97	13	364	75.42	34.05	41.37
475	97	13	365	75.64	34.15	41.49
476	97	13	366	75.84	34.24	41.60
477	97	13	367	76.04	34.33	41.71
478	97	13	368	76.26	34.43	41.83
479	97	13	369	76.46	34.52	41.94
480	97	13	370	76.68	34.62	42.06
481	97	13	371	76.88	34.71	42.17
482	97	13	372	77.08	34.80	42.28
483	97	13	373	77.30	34.90	42.40
484	97	13	374	77.50	34.99	42.51
485	97	13	375	77.72	35.09	42.63
486	97	13	376	77.92	35.18	42.74

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
487	97	13	377	78.12	35.27	42.85
488	97	13	378	78.34	35.37	42.97
489	97	13	379	78.54	35.46	43.08
490	97	13	380	78.76	35.56	43.20
491	97	13	381	78.96	35.65	43.31
492	97	13	382	79.16	35.74	43.42
493	97	13	383	79.38	35.84	43.54
494	97	13	384	79.58	35.93	43.65
495	97	13	385	79.80	36.03	43.77
496	97	13	386	80.00	36.12	43.88
497	97	13	387	80.20	36.21	43.99
498	97	13	388	80.42	36.31	44.11
499	97	13	389	80.62	36.40	44.22
500	97	13	390	80.84	36.50	44.34
501	97	13	391	81.04	36.59	44.45
502	97	13	392	81.24	36.68	44.56
503	97	13	393	81.46	36.78	44.68
504	97	13	394	81.66	36.87	44.79
505	97	13	395	81.88	36.97	44.91
506	97	13	396	82.08	37.06	45.02
507	97	13	397	82.28	37.15	45.13
508	97	13	398	82.50	37.25	45.25
509	97	13	399	82.70	37.34	45.36
510	97	13	400	82.92	37.44	45.48
511	97	13	401	83.12	37.53	45.59
512	97	13	402	83.32	37.62	45.70
513	97	13	403	83.54	37.72	45.82
514	97	13	404	83.74	37.81	45.93
515	97	13	405	83.96	37.91	46.05
516	97	13	406	84.16	38.00	46.16
517	97	13	407	84.36	38.09	46.27
518	97	13	408	84.58	38.19	46.39
519	97	13	409	84.78	38.28	46.50
520	97	13	410	85.00	38.38	46.62
521	97	13	411	85.20	38.47	46.73
522	97	13	412	85.40	38.56	46.84
523	97	13	413	85.62	38.66	46.96
524	97	13	414	85.82	38.75	47.07
525	97	13	415	86.04	38.85	47.19
526	97	13	416	86.24	38.94	47.30
527	97	13	417	86.44	39.03	47.41
528	97	13	418	86.66	39.13	47.53
529	97	13	419	86.86	39.22	47.64
530	97	13	420	87.08	39.32	47.76
531	97	13	421	87.28	39.41	47.87
532	97	13	422	87.48	39.50	47.98
533	97	13	423	87.70	39.60	48.10
534	97	13	424	87.90	39.69	48.21
535	97	13	425	88.12	39.79	48.33
536	97	13	426	88.32	39.88	48.44
537	97	13	427	88.52	39.97	48.55
538	97	13	428	88.74	40.07	48.67
539	97	13	429	88.94	40.16	48.78
540	97	13	430	89.16	40.26	48.90
541	97	13	431	89.36	40.35	49.01
542	97	13	432	89.56	40.44	49.12
543	97	13	433	89.78	40.54	49.24
544	97	13	434	89.98	40.63	49.35
545	97	13	435	90.20	40.73	49.47
546	97	13	436	90.40	40.82	49.58

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
547	97	13	437	90.60	40.91	49.69
548	97	13	438	90.82	41.01	49.81
549	97	13	439	91.02	41.10	49.92
550	97	13	440	91.24	41.20	50.04
551	97	13	441	91.44	41.29	50.15
552	97	13	442	91.64	41.38	50.26
553	97	13	443	91.86	41.48	50.38
554	97	13	444	92.06	41.57	50.49
555	97	13	445	92.28	41.67	50.61
556	97	13	446	92.48	41.76	50.72
557	97	13	447	92.68	41.85	50.83
558	97	13	448	92.90	41.95	50.95
559	97	13	449	93.10	42.04	51.06
560	97	13	450	93.32	42.14	51.18
561	97	13	451	93.52	42.23	51.29
562	97	13	452	93.72	42.32	51.40
563	97	13	453	93.94	42.42	51.52
564	97	13	454	94.14	42.51	51.63
565	97	13	455	94.36	42.61	51.75
566	97	13	456	94.56	42.70	51.86
567	97	13	457	94.76	42.79	51.97
568	97	13	458	94.98	42.89	52.09
569	97	13	459	95.18	42.98	52.20
570	97	13	460	95.40	43.08	52.32
571	97	13	461	95.60	43.17	52.43
572	97	13	462	95.80	43.26	52.54
573	97	13	463	96.02	43.36	52.66
574	97	13	464	96.22	43.45	52.77
575	97	13	465	96.44	43.55	52.89
576	97	13	466	96.64	43.64	53.00
577	97	13	467	96.84	43.73	53.11
578	97	13	468	97.06	43.83	53.23
579	97	13	469	97.26	43.92	53.34
580	97	13	470	97.48	44.02	53.46
581	97	13	471	97.68	44.11	53.57
582	97	13	472	97.88	44.20	53.68
583	97	13	473	98.10	44.30	53.80
584	97	13	474	98.30	44.39	53.91
585	97	13	475	98.52	44.49	54.03
586	97	13	476	98.72	44.58	54.14
587	97	13	477	98.92	44.67	54.25
588	97	13	478	99.14	44.77	54.37
589	97	13	479	99.34	44.86	54.48
590	97	13	480	99.56	44.96	54.60
591	97	13	481	99.76	45.05	54.71
592	97	13	482	99.96	45.14	54.82
593	97	13	483	100.18	45.24	54.94
594	97	13	484	100.38	45.33	55.05
595	97	13	485	100.60	45.43	55.17
596	97	13	486	100.80	45.52	55.28
597	97	13	487	101.00	45.61	55.39
598	97	13	488	101.22	45.71	55.51
599	97	13	489	101.42	45.80	55.62
600	97	13	490	101.64	45.90	55.74
601	97	13	491	101.84	45.99	55.85
602	97	13	492	102.04	46.08	55.96
603	97	13	493	102.26	46.18	56.08
604	97	13	494	102.46	46.27	56.19
605	97	13	495	102.68	46.37	56.31
606	97	13	496	102.88	46.46	56.42

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
607	97	13	497	103.08	46.55	56.53
608	97	13	498	103.30	46.65	56.65
609	97	13	499	103.50	46.74	56.76
610	97	13	500	103.72	46.84	56.88
611	97	13	501	103.92	46.93	56.99
612	97	13	502	104.12	47.02	57.10
613	97	13	503	104.34	47.12	57.22
614	97	13	504	104.54	47.21	57.33
615	97	13	505	104.76	47.31	57.45
616	97	13	506	104.96	47.40	57.56
617	97	13	507	105.16	47.49	57.67
618	97	13	508	105.38	47.59	57.79
619	97	13	509	105.58	47.68	57.90
620	97	13	510	105.80	47.78	58.02
621	97	13	511	106.00	47.87	58.13
622	97	13	512	106.20	47.96	58.24
623	97	13	513	106.42	48.06	58.36
624	97	13	514	106.62	48.15	58.47
625	97	13	515	106.84	48.25	58.59
626	97	13	516	107.04	48.34	58.70
627	97	13	517	107.24	48.43	58.81
628	97	13	518	107.46	48.53	58.93
629	97	13	519	107.66	48.62	59.04
630	97	13	520	107.88	48.72	59.16
631	97	13	521	108.08	48.81	59.27
632	97	13	522	108.28	48.90	59.38
633	97	13	523	108.50	49.00	59.50
634	97	13	524	108.70	49.09	59.61
635	97	13	525	108.92	49.19	59.73
636	97	13	526	109.12	49.28	59.84
637	97	13	527	109.32	49.37	59.95
638	97	13	528	109.54	49.47	60.07
639	97	13	529	109.74	49.56	60.18
640	97	13	530	109.96	49.66	60.30
641	97	13	531	110.16	49.75	60.41
642	97	13	532	110.36	49.84	60.52
643	97	13	533	110.58	49.94	60.64
644	97	13	534	110.78	50.03	60.75
645	97	13	535	111.00	50.13	60.87
646	97	13	536	111.20	50.22	60.98
647	97	13	537	111.40	50.31	61.09
648	97	13	538	111.62	50.41	61.21
649	97	13	539	111.82	50.50	61.32
650	97	13	540	112.04	50.60	61.44
651	97	13	541	112.24	50.69	61.55
652	97	13	542	112.44	50.78	61.66
653	97	13	543	112.66	50.88	61.78
654	97	13	544	112.86	50.97	61.89
655	97	13	545	113.08	51.07	62.01
656	97	13	546	113.28	51.16	62.12
657	97	13	547	113.48	51.25	62.23
658	97	13	548	113.70	51.35	62.35
659	97	13	549	113.90	51.44	62.46
660	97	13	550	114.12	51.54	62.58
661	97	13	551	114.32	51.63	62.69
662	97	13	552	114.52	51.72	62.80
663	97	13	553	114.74	51.82	62.92
664	97	13	554	114.94	51.91	63.03
665	97	13	555	115.16	52.01	63.15
666	97	13	556	115.36	52.10	63.26

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
667	97	13	557	115.56	52.19	63.37
668	97	13	558	115.78	52.29	63.49
669	97	13	559	115.98	52.38	63.60
670	97	13	560	116.20	52.48	63.72
671	97	13	561	116.40	52.57	63.83
672	97	13	562	116.60	52.66	63.94
673	97	13	563	116.82	52.76	64.06
674	97	13	564	117.02	52.85	64.17
675	97	13	565	117.24	52.95	64.29
676	97	13	566	117.44	53.04	64.40
677	97	13	567	117.64	53.13	64.51
678	97	13	568	117.86	53.23	64.63
679	97	13	569	118.06	53.32	64.74
680	97	13	570	118.28	53.42	64.86
681	97	13	571	118.48	53.51	64.97
682	97	13	572	118.68	53.60	65.08
683	97	13	573	118.90	53.70	65.20
684	97	13	574	119.10	53.79	65.31
685	97	13	575	119.32	53.89	65.43
686	97	13	576	119.52	53.98	65.54
687	97	13	577	119.72	54.07	65.65
688	97	13	578	119.94	54.17	65.77
689	97	13	579	120.14	54.26	65.88
690	97	13	580	120.36	54.36	66.00
691	97	13	581	120.56	54.45	66.11
692	97	13	582	120.76	54.54	66.22
693	97	13	583	120.98	54.64	66.34
694	97	13	584	121.18	54.73	66.45
695	97	13	585	121.40	54.83	66.57
696	97	13	586	121.60	54.92	66.68
697	97	13	587	121.80	55.01	66.79
698	97	13	588	122.02	55.11	66.91
699	97	13	589	122.22	55.20	67.02
700	97	13	590	122.44	55.30	67.14
701	97	13	591	122.64	55.39	67.25
702	97	13	592	122.84	55.48	67.36
703	97	13	593	123.06	55.58	67.48
704	97	13	594	123.26	55.67	67.59
705	97	13	595	123.48	55.77	67.71
706	97	13	596	123.68	55.86	67.82
707	97	13	597	123.88	55.95	67.93
708	97	13	598	124.10	56.05	68.05
709	97	13	599	124.30	56.14	68.16
710	97	13	600	124.52	56.24	68.28
711	97	13	601	124.72	56.33	68.39
712	97	13	602	124.92	56.42	68.50
713	97	13	603	125.14	56.52	68.62
714	97	13	604	125.34	56.61	68.73
715	97	13	605	125.56	56.71	68.85
716	97	13	606	125.76	56.80	68.96
717	97	13	607	125.96	56.89	69.07
718	97	13	608	126.18	56.99	69.19
719	97	13	609	126.38	57.08	69.30
720	97	13	610	126.60	57.18	69.42
721	97	13	611	126.80	57.27	69.53
722	97	13	612	127.00	57.36	69.64
723	97	13	613	127.22	57.46	69.76
724	97	13	614	127.42	57.55	69.87
725	97	13	615	127.64	57.65	69.99
726	97	13	616	127.84	57.74	70.10

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
727	97	13	617	128.04	57.83	70.21
728	97	13	618	128.26	57.93	70.33
729	97	13	619	128.46	58.02	70.44
730	97	13	620	128.57	58.07	70.50

If the employee's gross pay is over £730, go to page 82.

Monthly table for Contracted-out Money Purchase standard rate contributions for use from 6 April 2010 to 5 April 2011

Table letter **F**

Use this table for

employees in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, who are age 16 or over and under State Pension Age.

Do not use this table for

- married women or widows who have the right to **pay reduced rate employee's contributions, see table G**
- employees who are State Pension Age or over, see Leaflet CF393(IOM).
- employees in your Contracted-out Salary Related Scheme or the Salary Related part of your Contracted-out Mixed Benefit Scheme for whom you hold form RD950(IOM) or CA2700, see Table S.
- employees who have an Appropriate Personal Pension see leaflet CF391(IOM).

- employees contracted-out in a Contracted-out Salary Related Scheme or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CF392(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- **enter 'F' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form T11**
- copy the figures in columns 1a-1e of the table to columns 1a-1e of form T11 on the line next to the tax week in which the employee is paid.

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 82.

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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
Up to and including 420.99	No NIC Liability, make no entries on forms T11 and T14					
421	421	0	0	0.00	0.00	0.00
425	421	4	0	R 0.18	0.00	R 0.18
429	421	8	0	R 0.30	0.00	R 0.30
433	421	12	0	R 0.42	0.00	R 0.42
437	421	16	0	R 0.54	0.00	R 0.54
441	421	20	0	R 0.66	0.00	R 0.66
445	421	24	0	R 0.78	0.00	R 0.78
449	421	28	0	R 0.90	0.00	R 0.90
453	421	32	0	R 1.02	0.00	R 1.02
457	421	36	0	R 1.14	0.00	R 1.14
461	421	40	0	R 1.26	0.00	R 1.26
465	421	44	0	R 1.38	0.00	R 1.38
469	421	48	0	R 1.50	0.00	R 1.50
473	421	52	0	R 1.61	0.00	R 1.61
476	421	55	0	R 1.65	0.00	R 1.65
477	421	55	1	R 1.03	0.00	R 1.03
481	421	55	5	R 0.19	0.00	R 0.19
485	421	55	9	0.63	0.15	0.48
489	421	55	13	1.47	0.53	0.94
493	421	55	17	2.31	0.91	1.40
497	421	55	21	3.13	1.28	1.85
501	421	55	25	3.97	1.66	2.31
505	421	55	29	4.79	2.03	2.76
509	421	55	33	5.63	2.41	3.22
513	421	55	37	6.47	2.79	3.68
517	421	55	41	7.29	3.16	4.13
521	421	55	45	8.13	3.54	4.59
525	421	55	49	8.95	3.91	5.04
529	421	55	53	9.79	4.29	5.50
533	421	55	57	10.63	4.67	5.96

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
537	421	55	61	11.45	5.04	6.41
541	421	55	65	12.29	5.42	6.87
545	421	55	69	13.11	5.79	7.32
549	421	55	73	13.95	6.17	7.78
553	421	55	77	14.79	6.55	8.24
557	421	55	81	15.61	6.92	8.69
561	421	55	85	16.45	7.30	9.15
565	421	55	89	17.27	7.67	9.60
569	421	55	93	18.11	8.05	10.06
573	421	55	97	18.95	8.43	10.52
577	421	55	101	19.77	8.80	10.97
581	421	55	105	20.61	9.18	11.43
585	421	55	109	21.43	9.55	11.88
589	421	55	113	22.27	9.93	12.34
593	421	55	117	23.11	10.31	12.80
597	421	55	121	23.93	10.68	13.25
601	421	55	125	24.77	11.06	13.71
605	421	55	129	25.59	11.43	14.16
609	421	55	133	26.43	11.81	14.62
613	421	55	137	27.27	12.19	15.08
617	421	55	141	28.09	12.56	15.53
621	421	55	145	28.93	12.94	15.99
625	421	55	149	29.75	13.31	16.44
629	421	55	153	30.59	13.69	16.90
633	421	55	157	31.43	14.07	17.36
637	421	55	161	32.25	14.44	17.81
641	421	55	165	33.09	14.82	18.27
645	421	55	169	33.91	15.19	18.72
649	421	55	173	34.75	15.57	19.18
653	421	55	177	35.59	15.95	19.64
657	421	55	181	36.41	16.32	20.09
661	421	55	185	37.25	16.70	20.55
665	421	55	189	38.07	17.07	21.00
669	421	55	193	38.91	17.45	21.46
673	421	55	197	39.75	17.83	21.92
677	421	55	201	40.57	18.20	22.37
681	421	55	205	41.41	18.58	22.83
685	421	55	209	42.23	18.95	23.28
689	421	55	213	43.07	19.33	23.74
693	421	55	217	43.91	19.71	24.20
697	421	55	221	44.73	20.08	24.65
701	421	55	225	45.57	20.46	25.11
705	421	55	229	46.39	20.83	25.56
709	421	55	233	47.23	21.21	26.02
713	421	55	237	48.07	21.59	26.48
717	421	55	241	48.89	21.96	26.93
721	421	55	245	49.73	22.34	27.39
725	421	55	249	50.55	22.71	27.84
729	421	55	253	51.39	23.09	28.30
733	421	55	257	52.23	23.47	28.76
737	421	55	261	53.05	23.84	29.21
741	421	55	265	53.89	24.22	29.67
745	421	55	269	54.71	24.59	30.12
749	421	55	273	55.55	24.97	30.58
753	421	55	277	56.39	25.35	31.04
757	421	55	281	57.21	25.72	31.49
761	421	55	285	58.05	26.10	31.95
765	421	55	289	58.87	26.47	32.40
769	421	55	293	59.71	26.85	32.86
773	421	55	297	60.55	27.23	33.32

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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
777	421	55	301	61.37	27.60	33.77
781	421	55	305	62.21	27.98	34.23
785	421	55	309	63.03	28.35	34.68
789	421	55	313	63.87	28.73	35.14
793	421	55	317	64.71	29.11	35.60
797	421	55	321	65.53	29.48	36.05
801	421	55	325	66.37	29.86	36.51
805	421	55	329	67.19	30.23	36.96
809	421	55	333	68.03	30.61	37.42
813	421	55	337	68.87	30.99	37.88
817	421	55	341	69.69	31.36	38.33
821	421	55	345	70.53	31.74	38.79
825	421	55	349	71.35	32.11	39.24
829	421	55	353	72.19	32.49	39.70
833	421	55	357	73.03	32.87	40.16
837	421	55	361	73.85	33.24	40.61
841	421	55	365	74.69	33.62	41.07
845	421	55	369	75.51	33.99	41.52
849	421	55	373	76.35	34.37	41.98
853	421	55	377	77.19	34.75	42.44
857	421	55	381	78.01	35.12	42.89
861	421	55	385	78.85	35.50	43.35
865	421	55	389	79.67	35.87	43.80
869	421	55	393	80.51	36.25	44.26
873	421	55	397	81.35	36.63	44.72
877	421	55	401	82.17	37.00	45.17
881	421	55	405	83.01	37.38	45.63
885	421	55	409	83.83	37.75	46.08
889	421	55	413	84.67	38.13	46.54
893	421	55	417	85.51	38.51	47.00
897	421	55	421	86.33	38.88	47.45
901	421	55	425	87.17	39.26	47.91
905	421	55	429	87.99	39.63	48.36
909	421	55	433	88.83	40.01	48.82
913	421	55	437	89.67	40.39	49.28
917	421	55	441	90.49	40.76	49.73
921	421	55	445	91.33	41.14	50.19
925	421	55	449	92.15	41.51	50.64
929	421	55	453	92.99	41.89	51.10
933	421	55	457	93.83	42.27	51.56
937	421	55	461	94.65	42.64	52.01
941	421	55	465	95.49	43.02	52.47
945	421	55	469	96.31	43.39	52.92
949	421	55	473	97.15	43.77	53.38
953	421	55	477	97.99	44.15	53.84
957	421	55	481	98.81	44.52	54.29
961	421	55	485	99.65	44.90	54.75
965	421	55	489	100.47	45.27	55.20
969	421	55	493	101.31	45.65	55.66
973	421	55	497	102.15	46.03	56.12
977	421	55	501	102.97	46.40	56.57
981	421	55	505	103.81	46.78	57.03
985	421	55	509	104.63	47.15	57.48
989	421	55	513	105.47	47.53	57.94
993	421	55	517	106.31	47.91	58.40
997	421	55	521	107.13	48.28	58.85
1001	421	55	525	107.97	48.66	59.31
1005	421	55	529	108.79	49.03	59.76
1009	421	55	533	109.63	49.41	60.22
1013	421	55	537	110.47	49.79	60.68

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1017	421	55	541	111.29	50.16	61.13
1021	421	55	545	112.13	50.54	61.59
1025	421	55	549	112.95	50.91	62.04
1029	421	55	553	113.79	51.29	62.50
1033	421	55	557	114.63	51.67	62.96
1037	421	55	561	115.45	52.04	63.41
1041	421	55	565	116.29	52.42	63.87
1045	421	55	569	117.11	52.79	64.32
1049	421	55	573	117.95	53.17	64.78
1053	421	55	577	118.79	53.55	65.24
1057	421	55	581	119.61	53.92	65.69
1061	421	55	585	120.45	54.30	66.15
1065	421	55	589	121.27	54.67	66.60
1069	421	55	593	122.11	55.05	67.06
1073	421	55	597	122.95	55.43	67.52
1077	421	55	601	123.77	55.80	67.97
1081	421	55	605	124.61	56.18	68.43
1085	421	55	609	125.43	56.55	68.88
1089	421	55	613	126.27	56.93	69.34
1093	421	55	617	127.11	57.31	69.80
1097	421	55	621	127.93	57.68	70.25
1101	421	55	625	128.77	58.06	70.71
1105	421	55	629	129.59	58.43	71.16
1109	421	55	633	130.43	58.81	71.62
1113	421	55	637	131.27	59.19	72.08
1117	421	55	641	132.09	59.56	72.53
1121	421	55	645	132.93	59.94	72.99
1125	421	55	649	133.75	60.31	73.44
1129	421	55	653	134.59	60.69	73.90
1133	421	55	657	135.43	61.07	74.36
1137	421	55	661	136.25	61.44	74.81
1141	421	55	665	137.09	61.82	75.27
1145	421	55	669	137.91	62.19	75.72
1149	421	55	673	138.75	62.57	76.18
1153	421	55	677	139.59	62.95	76.64
1157	421	55	681	140.41	63.32	77.09
1161	421	55	685	141.25	63.70	77.55
1165	421	55	689	142.07	64.07	78.00
1169	421	55	693	142.91	64.45	78.46
1173	421	55	697	143.75	64.83	78.92
1177	421	55	701	144.57	65.20	79.37
1181	421	55	705	145.41	65.58	79.83
1185	421	55	709	146.23	65.95	80.28
1189	421	55	713	147.07	66.33	80.74
1193	421	55	717	147.91	66.71	81.20
1197	421	55	721	148.73	67.08	81.65
1201	421	55	725	149.57	67.46	82.11
1205	421	55	729	150.39	67.83	82.56
1209	421	55	733	151.23	68.21	83.02
1213	421	55	737	152.07	68.59	83.48
1217	421	55	741	152.89	68.96	83.93
1221	421	55	745	153.73	69.34	84.39
1225	421	55	749	154.55	69.71	84.84
1229	421	55	753	155.39	70.09	85.30
1233	421	55	757	156.23	70.47	85.76
1237	421	55	761	157.05	70.84	86.21
1241	421	55	765	157.89	71.22	86.67
1245	421	55	769	158.71	71.59	87.12
1249	421	55	773	159.55	71.97	87.58
1253	421	55	777	160.39	72.35	88.04

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1257	421	55	781	161.21	72.72	88.49
1261	421	55	785	162.05	73.10	88.95
1265	421	55	789	162.87	73.47	89.40
1269	421	55	793	163.71	73.85	89.86
1273	421	55	797	164.55	74.23	90.32
1277	421	55	801	165.37	74.60	90.77
1281	421	55	805	166.21	74.98	91.23
1285	421	55	809	167.03	75.35	91.68
1289	421	55	813	167.87	75.73	92.14
1293	421	55	817	168.71	76.11	92.60
1297	421	55	821	169.53	76.48	93.05
1301	421	55	825	170.37	76.86	93.51
1305	421	55	829	171.19	77.23	93.96
1309	421	55	833	172.03	77.61	94.42
1313	421	55	837	172.87	77.99	94.88
1317	421	55	841	173.69	78.36	95.33
1321	421	55	845	174.53	78.74	95.79
1325	421	55	849	175.35	79.11	96.24
1329	421	55	853	176.19	79.49	96.70
1333	421	55	857	177.03	79.87	97.16
1337	421	55	861	177.85	80.24	97.61
1341	421	55	865	178.69	80.62	98.07
1345	421	55	869	179.51	80.99	98.52
1349	421	55	873	180.35	81.37	98.98
1353	421	55	877	181.19	81.75	99.44
1357	421	55	881	182.01	82.12	99.89
1361	421	55	885	182.85	82.50	100.35
1365	421	55	889	183.67	82.87	100.80
1369	421	55	893	184.51	83.25	101.26
1373	421	55	897	185.35	83.63	101.72
1377	421	55	901	186.17	84.00	102.17
1381	421	55	905	187.01	84.38	102.63
1385	421	55	909	187.83	84.75	103.08
1389	421	55	913	188.67	85.13	103.54
1393	421	55	917	189.51	85.51	104.00
1397	421	55	921	190.33	85.88	104.45
1401	421	55	925	191.17	86.26	104.91
1405	421	55	929	191.99	86.63	105.36
1409	421	55	933	192.83	87.01	105.82
1413	421	55	937	193.67	87.39	106.28
1417	421	55	941	194.49	87.76	106.73
1421	421	55	945	195.33	88.14	107.19
1425	421	55	949	196.15	88.51	107.64
1429	421	55	953	196.99	88.89	108.10
1433	421	55	957	197.83	89.27	108.56
1437	421	55	961	198.65	89.64	109.01
1441	421	55	965	199.49	90.02	109.47
1445	421	55	969	200.31	90.39	109.92
1449	421	55	973	201.15	90.77	110.38
1453	421	55	977	201.99	91.15	110.84
1457	421	55	981	202.81	91.52	111.29
1461	421	55	985	203.65	91.90	111.75
1465	421	55	989	204.47	92.27	112.20
1469	421	55	993	205.31	92.65	112.66
1473	421	55	997	206.15	93.03	113.12
1477	421	55	1001	206.97	93.40	113.57
1481	421	55	1005	207.81	93.78	114.03
1485	421	55	1009	208.63	94.15	114.48
1489	421	55	1013	209.47	94.53	114.94
1493	421	55	1017	210.31	94.91	115.40

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1497	421	55	1021	211.13	95.28	115.85
1501	421	55	1025	211.97	95.66	116.31
1505	421	55	1029	212.79	96.03	116.76
1509	421	55	1033	213.63	96.41	117.22
1513	421	55	1037	214.47	96.79	117.68
1517	421	55	1041	215.29	97.16	118.13
1521	421	55	1045	216.13	97.54	118.59
1525	421	55	1049	216.95	97.91	119.04
1529	421	55	1053	217.79	98.29	119.50
1533	421	55	1057	218.63	98.67	119.96
1537	421	55	1061	219.45	99.04	120.41
1541	421	55	1065	220.29	99.42	120.87
1545	421	55	1069	221.11	99.79	121.32
1549	421	55	1073	221.95	100.17	121.78
1553	421	55	1077	222.79	100.55	122.24
1557	421	55	1081	223.61	100.92	122.69
1561	421	55	1085	224.45	101.30	123.15
1565	421	55	1089	225.27	101.67	123.60
1569	421	55	1093	226.11	102.05	124.06
1573	421	55	1097	226.95	102.43	124.52
1577	421	55	1101	227.77	102.80	124.97
1581	421	55	1105	228.61	103.18	125.43
1585	421	55	1109	229.43	103.55	125.88
1589	421	55	1113	230.27	103.93	126.34
1593	421	55	1117	231.11	104.31	126.80
1597	421	55	1121	231.93	104.68	127.25
1601	421	55	1125	232.77	105.06	127.71
1605	421	55	1129	233.59	105.43	128.16
1609	421	55	1133	234.43	105.81	128.62
1613	421	55	1137	235.27	106.19	129.08
1617	421	55	1141	236.09	106.56	129.53
1621	421	55	1145	236.93	106.94	129.99
1625	421	55	1149	237.75	107.31	130.44
1629	421	55	1153	238.59	107.69	130.90
1633	421	55	1157	239.43	108.07	131.36
1637	421	55	1161	240.25	108.44	131.81
1641	421	55	1165	241.09	108.82	132.27
1645	421	55	1169	241.91	109.19	132.72
1649	421	55	1173	242.75	109.57	133.18
1653	421	55	1177	243.59	109.95	133.64
1657	421	55	1181	244.41	110.32	134.09
1661	421	55	1185	245.25	110.70	134.55
1665	421	55	1189	246.07	111.07	135.00
1669	421	55	1193	246.91	111.45	135.46
1673	421	55	1197	247.75	111.83	135.92
1677	421	55	1201	248.57	112.20	136.37
1681	421	55	1205	249.41	112.58	136.83
1685	421	55	1209	250.23	112.95	137.28
1689	421	55	1213	251.07	113.33	137.74
1693	421	55	1217	251.91	113.71	138.20
1697	421	55	1221	252.73	114.08	138.65
1701	421	55	1225	253.57	114.46	139.11
1705	421	55	1229	254.39	114.83	139.56
1709	421	55	1233	255.23	115.21	140.02
1713	421	55	1237	256.07	115.59	140.48
1717	421	55	1241	256.89	115.96	140.93
1721	421	55	1245	257.73	116.34	141.39
1725	421	55	1249	258.55	116.71	141.84
1729	421	55	1253	259.39	117.09	142.30
1733	421	55	1257	260.23	117.47	142.76

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1737	421	55	1261	261.05	117.84	143.21
1741	421	55	1265	261.89	118.22	143.67
1745	421	55	1269	262.71	118.59	144.12
1749	421	55	1273	263.55	118.97	144.58
1753	421	55	1277	264.39	119.35	145.04
1757	421	55	1281	265.21	119.72	145.49
1761	421	55	1285	266.05	120.10	145.95
1765	421	55	1289	266.87	120.47	146.40
1769	421	55	1293	267.71	120.85	146.86
1773	421	55	1297	268.55	121.23	147.32
1777	421	55	1301	269.37	121.60	147.77
1781	421	55	1305	270.21	121.98	148.23
1785	421	55	1309	271.03	122.35	148.68
1789	421	55	1313	271.87	122.73	149.14
1793	421	55	1317	272.71	123.11	149.60
1797	421	55	1321	273.53	123.48	150.05
1801	421	55	1325	274.37	123.86	150.51
1805	421	55	1329	275.19	124.23	150.96
1809	421	55	1333	276.03	124.61	151.42
1813	421	55	1337	276.87	124.99	151.88
1817	421	55	1341	277.69	125.36	152.33
1821	421	55	1345	278.53	125.74	152.79
1825	421	55	1349	279.35	126.11	153.24
1829	421	55	1353	280.19	126.49	153.70
1833	421	55	1357	281.03	126.87	154.16
1837	421	55	1361	281.85	127.24	154.61
1841	421	55	1365	282.69	127.62	155.07
1845	421	55	1369	283.51	127.99	155.52
1849	421	55	1373	284.35	128.37	155.98
1853	421	55	1377	285.19	128.75	156.44
1857	421	55	1381	286.01	129.12	156.89
1861	421	55	1385	286.85	129.50	157.35
1865	421	55	1389	287.67	129.87	157.80
1869	421	55	1393	288.51	130.25	158.26
1873	421	55	1397	289.35	130.63	158.72
1877	421	55	1401	290.17	131.00	159.17
1881	421	55	1405	291.01	131.38	159.63
1885	421	55	1409	291.83	131.75	160.08
1889	421	55	1413	292.67	132.13	160.54
1893	421	55	1417	293.51	132.51	161.00
1897	421	55	1421	294.33	132.88	161.45
1901	421	55	1425	295.17	133.26	161.91
1905	421	55	1429	295.99	133.63	162.36
1909	421	55	1433	296.83	134.01	162.82
1913	421	55	1437	297.67	134.39	163.28
1917	421	55	1441	298.49	134.76	163.73
1921	421	55	1445	299.33	135.14	164.19
1925	421	55	1449	300.15	135.51	164.64
1929	421	55	1453	300.99	135.89	165.10
1933	421	55	1457	301.83	136.27	165.56
1937	421	55	1461	302.65	136.64	166.01
1941	421	55	1465	303.49	137.02	166.47
1945	421	55	1469	304.31	137.39	166.92
1949	421	55	1473	305.15	137.77	167.38
1953	421	55	1477	305.99	138.15	167.84
1957	421	55	1481	306.81	138.52	168.29
1961	421	55	1485	307.65	138.90	168.75
1965	421	55	1489	308.47	139.27	169.20
1969	421	55	1493	309.31	139.65	169.66
1973	421	55	1497	310.15	140.03	170.12

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1977	421	55	1501	310.97	140.40	170.57
1981	421	55	1505	311.81	140.78	171.03
1985	421	55	1509	312.63	141.15	171.48
1989	421	55	1513	313.47	141.53	171.94
1993	421	55	1517	314.31	141.91	172.40
1997	421	55	1521	315.13	142.28	172.85
2001	421	55	1525	315.97	142.66	173.31
2005	421	55	1529	316.79	143.03	173.76
2009	421	55	1533	317.63	143.41	174.22
2013	421	55	1537	318.47	143.79	174.68
2017	421	55	1541	319.29	144.16	175.13
2021	421	55	1545	320.13	144.54	175.59
2025	421	55	1549	320.95	144.91	176.04
2029	421	55	1553	321.79	145.29	176.50
2033	421	55	1557	322.63	145.67	176.96
2037	421	55	1561	323.45	146.04	177.41
2041	421	55	1565	324.29	146.42	177.87
2045	421	55	1569	325.11	146.79	178.32
2049	421	55	1573	325.95	147.17	178.78
2053	421	55	1577	326.79	147.55	179.24
2057	421	55	1581	327.61	147.92	179.69
2061	421	55	1585	328.45	148.30	180.15
2065	421	55	1589	329.27	148.67	180.60
2069	421	55	1593	330.11	149.05	181.06
2073	421	55	1597	330.95	149.43	181.52
2077	421	55	1601	331.77	149.80	181.97
2081	421	55	1605	332.61	150.18	182.43
2085	421	55	1609	333.43	150.55	182.88
2089	421	55	1613	334.27	150.93	183.34
2093	421	55	1617	335.11	151.31	183.80
2097	421	55	1621	335.93	151.68	184.25
2101	421	55	1625	336.77	152.06	184.71
2105	421	55	1629	337.59	152.43	185.16
2109	421	55	1633	338.43	152.81	185.62
2113	421	55	1637	339.27	153.19	186.08
2117	421	55	1641	340.09	153.56	186.53
2121	421	55	1645	340.93	153.94	186.99
2125	421	55	1649	341.75	154.31	187.44
2129	421	55	1653	342.59	154.69	187.90
2133	421	55	1657	343.43	155.07	188.36
2137	421	55	1661	344.25	155.44	188.81
2141	421	55	1665	345.09	155.82	189.27
2145	421	55	1669	345.91	156.19	189.72
2149	421	55	1673	346.75	156.57	190.18
2153	421	55	1677	347.59	156.95	190.64
2157	421	55	1681	348.41	157.32	191.09
2161	421	55	1685	349.25	157.70	191.55
2165	421	55	1689	350.07	158.07	192.00
2169	421	55	1693	350.91	158.45	192.46
2173	421	55	1697	351.75	158.83	192.92
2177	421	55	1701	352.57	159.20	193.37
2181	421	55	1705	353.41	159.58	193.83
2185	421	55	1709	354.23	159.95	194.28
2189	421	55	1713	355.07	160.33	194.74
2193	421	55	1717	355.91	160.71	195.20
2197	421	55	1721	356.73	161.08	195.65
2201	421	55	1725	357.57	161.46	196.11
2205	421	55	1729	358.39	161.83	196.56
2209	421	55	1733	359.23	162.21	197.02
2213	421	55	1737	360.07	162.59	197.48

▼ 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 all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e		
£	£	£	£	£ p	£ p	£ p
2217	421	55	1741	360.89	162.96	197.93
2221	421	55	1745	361.73	163.34	198.39
2225	421	55	1749	362.55	163.71	198.84
2229	421	55	1753	363.39	164.09	199.30
2233	421	55	1757	364.23	164.47	199.76
2237	421	55	1761	365.05	164.84	200.21
2241	421	55	1765	365.89	165.22	200.67
2245	421	55	1769	366.71	165.59	201.12
2249	421	55	1773	367.55	165.97	201.58
2253	421	55	1777	368.39	166.35	202.04
2257	421	55	1781	369.21	166.72	202.49
2261	421	55	1785	370.05	167.10	202.95
2265	421	55	1789	370.87	167.47	203.40
2269	421	55	1793	371.71	167.85	203.86
2273	421	55	1797	372.55	168.23	204.32
2277	421	55	1801	373.37	168.60	204.77
2281	421	55	1805	374.21	168.98	205.23
2285	421	55	1809	375.03	169.35	205.68
2289	421	55	1813	375.87	169.73	206.14
2293	421	55	1817	376.71	170.11	206.60
2297	421	55	1821	377.53	170.48	207.05
2301	421	55	1825	378.37	170.86	207.51
2305	421	55	1829	379.19	171.23	207.96
2309	421	55	1833	380.03	171.61	208.42
2313	421	55	1837	380.87	171.99	208.88
2317	421	55	1841	381.69	172.36	209.33
2321	421	55	1845	382.53	172.74	209.79
2325	421	55	1849	383.35	173.11	210.24
2329	421	55	1853	384.19	173.49	210.70
2333	421	55	1857	385.03	173.87	211.16
2337	421	55	1861	385.85	174.24	211.61
2341	421	55	1865	386.69	174.62	212.07
2345	421	55	1869	387.51	174.99	212.52
2349	421	55	1873	388.35	175.37	212.98
2353	421	55	1877	389.19	175.75	213.44
2357	421	55	1881	390.01	176.12	213.89
2361	421	55	1885	390.85	176.50	214.35
2365	421	55	1889	391.67	176.87	214.80
2369	421	55	1893	392.51	177.25	215.26
2373	421	55	1897	393.35	177.63	215.72
2377	421	55	1901	394.17	178.00	216.17
2381	421	55	1905	395.01	178.38	216.63
2385	421	55	1909	395.83	178.75	217.08
2389	421	55	1913	396.67	179.13	217.54
2393	421	55	1917	397.51	179.51	218.00
2397	421	55	1921	398.33	179.88	218.45
2401	421	55	1925	399.17	180.26	218.91
2405	421	55	1929	399.99	180.63	219.36
2409	421	55	1933	400.83	181.01	219.82
2413	421	55	1937	401.67	181.39	220.28
2417	421	55	1941	402.49	181.76	220.73
2421	421	55	1945	403.33	182.14	221.19
2425	421	55	1949	404.15	182.51	221.64
2429	421	55	1953	404.99	182.89	222.10
2433	421	55	1957	405.83	183.27	222.56
2437	421	55	1961	406.65	183.64	223.01
2441	421	55	1965	407.49	184.02	223.47
2445	421	55	1969	408.31	184.39	223.92
2449	421	55	1973	409.15	184.77	224.38
2453	421	55	1977	409.99	185.15	224.84

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2457	421	55	1981	410.81	185.52	225.29
2461	421	55	1985	411.65	185.90	225.75
2465	421	55	1989	412.47	186.27	226.20
2469	421	55	1993	413.31	186.65	226.66
2473	421	55	1997	414.15	187.03	227.12
2477	421	55	2001	414.97	187.40	227.57
2481	421	55	2005	415.81	187.78	228.03
2485	421	55	2009	416.63	188.15	228.48
2489	421	55	2013	417.47	188.53	228.94
2493	421	55	2017	418.31	188.91	229.40
2497	421	55	2021	419.13	189.28	229.85
2501	421	55	2025	419.97	189.66	230.31
2505	421	55	2029	420.79	190.03	230.76
2509	421	55	2033	421.63	190.41	231.22
2513	421	55	2037	422.47	190.79	231.68
2517	421	55	2041	423.29	191.16	232.13
2521	421	55	2045	424.13	191.54	232.59
2525	421	55	2049	424.95	191.91	233.04
2529	421	55	2053	425.79	192.29	233.50
2533	421	55	2057	426.63	192.67	233.96
2537	421	55	2061	427.45	193.04	234.41
2541	421	55	2065	428.29	193.42	234.87
2545	421	55	2069	429.11	193.79	235.32
2549	421	55	2073	429.95	194.17	235.78
2553	421	55	2077	430.79	194.55	236.24
2557	421	55	2081	431.61	194.92	236.69
2561	421	55	2085	432.45	195.30	237.15
2565	421	55	2089	433.27	195.67	237.60
2569	421	55	2093	434.11	196.05	238.06
2573	421	55	2097	434.95	196.43	238.52
2577	421	55	2101	435.77	196.80	238.97
2581	421	55	2105	436.61	197.18	239.43
2585	421	55	2109	437.43	197.55	239.88
2589	421	55	2113	438.27	197.93	240.34
2593	421	55	2117	439.11	198.31	240.80
2597	421	55	2121	439.93	198.68	241.25
2601	421	55	2125	440.77	199.06	241.71
2605	421	55	2129	441.59	199.43	242.16
2609	421	55	2133	442.43	199.81	242.62
2613	421	55	2137	443.27	200.19	243.08
2617	421	55	2141	444.09	200.56	243.53
2621	421	55	2145	444.93	200.94	243.99
2625	421	55	2149	445.75	201.31	244.44
2629	421	55	2153	446.59	201.69	244.90
2633	421	55	2157	447.43	202.07	245.36
2637	421	55	2161	448.25	202.44	245.81
2641	421	55	2165	449.09	202.82	246.27
2645	421	55	2169	449.91	203.19	246.72
2649	421	55	2173	450.75	203.57	247.18
2653	421	55	2177	451.59	203.95	247.64
2657	421	55	2181	452.41	204.32	248.09
2661	421	55	2185	453.25	204.70	248.55
2665	421	55	2189	454.07	205.07	249.00
2669	421	55	2193	454.91	205.45	249.46
2673	421	55	2197	455.75	205.83	249.92
2677	421	55	2201	456.57	206.20	250.37
2681	421	55	2205	457.41	206.58	250.83
2685	421	55	2209	458.23	206.95	251.28
2689	421	55	2213	459.07	207.33	251.74
2693	421	55	2217	459.91	207.71	252.20

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2697	421	55	2221	460.73	208.08	252.65
2701	421	55	2225	461.57	208.46	253.11
2705	421	55	2229	462.39	208.83	253.56
2709	421	55	2233	463.23	209.21	254.02
2713	421	55	2237	464.07	209.59	254.48
2717	421	55	2241	464.89	209.96	254.93
2721	421	55	2245	465.73	210.34	255.39
2725	421	55	2249	466.55	210.71	255.84
2729	421	55	2253	467.39	211.09	256.30
2733	421	55	2257	468.23	211.47	256.76
2737	421	55	2261	469.05	211.84	257.21
2741	421	55	2265	469.89	212.22	257.67
2745	421	55	2269	470.71	212.59	258.12
2749	421	55	2273	471.55	212.97	258.58
2753	421	55	2277	472.39	213.35	259.04
2757	421	55	2281	473.21	213.72	259.49
2761	421	55	2285	474.05	214.10	259.95
2765	421	55	2289	474.87	214.47	260.40
2769	421	55	2293	475.71	214.85	260.86
2773	421	55	2297	476.55	215.23	261.32
2777	421	55	2301	477.37	215.60	261.77
2781	421	55	2305	478.21	215.98	262.23
2785	421	55	2309	479.03	216.35	262.68
2789	421	55	2313	479.87	216.73	263.14
2793	421	55	2317	480.71	217.11	263.60
2797	421	55	2321	481.53	217.48	264.05
2801	421	55	2325	482.37	217.86	264.51
2805	421	55	2329	483.19	218.23	264.96
2809	421	55	2333	484.03	218.61	265.42
2813	421	55	2337	484.87	218.99	265.88
2817	421	55	2341	485.69	219.36	266.33
2821	421	55	2345	486.53	219.74	266.79
2825	421	55	2349	487.35	220.11	267.24
2829	421	55	2353	488.19	220.49	267.70
2833	421	55	2357	489.03	220.87	268.16
2837	421	55	2361	489.85	221.24	268.61
2841	421	55	2365	490.69	221.62	269.07
2845	421	55	2369	491.51	221.99	269.52
2849	421	55	2373	492.35	222.37	269.98
2853	421	55	2377	493.19	222.75	270.44
2857	421	55	2381	494.01	223.12	270.89
2861	421	55	2385	494.85	223.50	271.35
2865	421	55	2389	495.67	223.87	271.80
2869	421	55	2393	496.51	224.25	272.26
2873	421	55	2397	497.35	224.63	272.72
2877	421	55	2401	498.17	225.00	273.17
2881	421	55	2405	499.01	225.38	273.63
2885	421	55	2409	499.83	225.75	274.08
2889	421	55	2413	500.67	226.13	274.54
2893	421	55	2417	501.51	226.51	275.00
2897	421	55	2421	502.33	226.88	275.45
2901	421	55	2425	503.17	227.26	275.91
2905	421	55	2429	503.99	227.63	276.36
2909	421	55	2433	504.83	228.01	276.82
2913	421	55	2437	505.67	228.39	277.28
2917	421	55	2441	506.49	228.76	277.73
2921	421	55	2445	507.33	229.14	278.19
2925	421	55	2449	508.15	229.51	278.64
2929	421	55	2453	508.99	229.89	279.10
2933	421	55	2457	509.83	230.27	279.56

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2937	421	55	2461	510.65	230.64	280.01
2941	421	55	2465	511.49	231.02	280.47
2945	421	55	2469	512.31	231.39	280.92
2949	421	55	2473	513.15	231.77	281.38
2953	421	55	2477	513.99	232.15	281.84
2957	421	55	2481	514.81	232.52	282.29
2961	421	55	2485	515.65	232.90	282.75
2965	421	55	2489	516.47	233.27	283.20
2969	421	55	2493	517.31	233.65	283.66
2973	421	55	2497	518.15	234.03	284.12
2977	421	55	2501	518.97	234.40	284.57
2981	421	55	2505	519.81	234.78	285.03
2985	421	55	2509	520.63	235.15	285.48
2989	421	55	2513	521.47	235.53	285.94
2993	421	55	2517	522.31	235.91	286.40
2997	421	55	2521	523.13	236.28	286.85
3001	421	55	2525	523.97	236.66	287.31
3005	421	55	2529	524.79	237.03	287.76
3009	421	55	2533	525.63	237.41	288.22
3013	421	55	2537	526.47	237.79	288.68
3017	421	55	2541	527.29	238.16	289.13
3021	421	55	2545	528.13	238.54	289.59
3025	421	55	2549	528.95	238.91	290.04
3029	421	55	2553	529.79	239.29	290.50
3033	421	55	2557	530.63	239.67	290.96
3037	421	55	2561	531.45	240.04	291.41
3041	421	55	2565	532.29	240.42	291.87
3045	421	55	2569	533.11	240.79	292.32
3049	421	55	2573	533.95	241.17	292.78
3053	421	55	2577	534.79	241.55	293.24
3057	421	55	2581	535.61	241.92	293.69
3061	421	55	2585	536.45	242.30	294.15
3065	421	55	2589	537.27	242.67	294.60
3069	421	55	2593	538.11	243.05	295.06
3073	421	55	2597	538.95	243.43	295.52
3077	421	55	2601	539.77	243.80	295.97
3081	421	55	2605	540.61	244.18	296.43
3085	421	55	2609	541.43	244.55	296.88
3089	421	55	2613	542.27	244.93	297.34
3093	421	55	2617	543.11	245.31	297.80
3097	421	55	2621	543.93	245.68	298.25
3101	421	55	2625	544.77	246.06	298.71
3105	421	55	2629	545.59	246.43	299.16
3109	421	55	2633	546.43	246.81	299.62
3113	421	55	2637	547.27	247.19	300.08
3117	421	55	2641	548.09	247.56	300.53
3121	421	55	2645	548.93	247.94	300.99
3125	421	55	2649	549.75	248.31	301.44
3129	421	55	2653	550.59	248.69	301.90
3133	421	55	2657	551.43	249.07	302.36
3137	421	55	2661	552.25	249.44	302.81
3141	421	55	2665	553.09	249.82	303.27
3145	421	55	2669	553.91	250.19	303.72
3149	421	55	2673	554.75	250.57	304.18
3153	421	55	2677	555.59	250.95	304.64
3157	421	55	2681	556.41	251.32	305.09
3161	421	55	2685	557.03	251.60	305.43
3163	421	55	2687	557.25	251.70	305.55

If the employee's gross pay is over £3163, go to page 82.

Weekly table for Contracted-out Money Purchase reduced rate contributions for use from 6 April 2010 to 5 April 2011

Table letter **G**

Use this table for

married women or widows in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and **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 who are State Pension age or over, see leaflet CF393(IOM)
- women in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom you hold form RD950 or CA2700, see table S
- married women or widows in a Contracted-out Salary Related Scheme, or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CF392(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- enter 'G' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1b-1e of the table to columns 1b-1e of form T11. You may copy the figures in column 1a of the table to column 1a 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 82.

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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£ Up to and including 96.99	£	£	£	£ p	£ p	£ p
No NIC Liability, make no entries on forms T11 and T14						
97	97	0	0	0.00	0.00	0.00
98	97	1	0	R 0.02	0.00	R 0.02
99	97	2	0	R 0.03	0.00	R 0.03
100	97	3	0	R 0.05	0.00	R 0.05
101	97	4	0	R 0.06	0.00	R 0.06
102	97	5	0	R 0.08	0.00	R 0.08
103	97	6	0	R 0.09	0.00	R 0.09
104	97	7	0	R 0.10	0.00	R 0.10
105	97	8	0	R 0.12	0.00	R 0.12
106	97	9	0	R 0.13	0.00	R 0.13
107	97	10	0	R 0.15	0.00	R 0.15
108	97	11	0	R 0.16	0.00	R 0.16
109	97	12	0	R 0.17	0.00	R 0.17
110	97	13	0	R 0.18	0.00	R 0.18
111	97	13	1	0.06	0.07	R 0.01
112	97	13	2	0.22	0.12	0.10
113	97	13	3	0.39	0.17	0.22
114	97	13	4	0.55	0.22	0.33
115	97	13	5	0.72	0.27	0.45
116	97	13	6	0.87	0.31	0.56
117	97	13	7	1.03	0.36	0.67
118	97	13	8	1.20	0.41	0.79
119	97	13	9	1.36	0.46	0.90
120	97	13	10	1.53	0.51	1.02
121	97	13	11	1.69	0.56	1.13
122	97	13	12	1.85	0.61	1.24
123	97	13	13	2.01	0.65	1.36
124	97	13	14	2.17	0.70	1.47
125	97	13	15	2.34	0.75	1.59
126	97	13	16	2.50	0.80	1.70

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
127	97	13	17	2.66	0.85	1.81
128	97	13	18	2.83	0.90	1.93
129	97	13	19	2.98	0.94	2.04
130	97	13	20	3.15	0.99	2.16
131	97	13	21	3.31	1.04	2.27
132	97	13	22	3.47	1.09	2.38
133	97	13	23	3.64	1.14	2.50
134	97	13	24	3.80	1.19	2.61
135	97	13	25	3.97	1.24	2.73
136	97	13	26	4.12	1.28	2.84
137	97	13	27	4.28	1.33	2.95
138	97	13	28	4.45	1.38	3.07
139	97	13	29	4.61	1.43	3.18
140	97	13	30	4.78	1.48	3.30
141	97	13	31	4.94	1.53	3.41
142	97	13	32	5.10	1.58	3.52
143	97	13	33	5.26	1.62	3.64
144	97	13	34	5.42	1.67	3.75
145	97	13	35	5.59	1.72	3.87
146	97	13	36	5.75	1.77	3.98
147	97	13	37	5.91	1.82	4.09
148	97	13	38	6.08	1.87	4.21
149	97	13	39	6.23	1.91	4.32
150	97	13	40	6.40	1.96	4.44
151	97	13	41	6.56	2.01	4.55
152	97	13	42	6.72	2.06	4.66
153	97	13	43	6.89	2.11	4.78
154	97	13	44	7.05	2.16	4.89
155	97	13	45	7.22	2.21	5.01
156	97	13	46	7.37	2.25	5.12
157	97	13	47	7.53	2.30	5.23
158	97	13	48	7.70	2.35	5.35
159	97	13	49	7.86	2.40	5.46
160	97	13	50	8.03	2.45	5.58
161	97	13	51	8.19	2.50	5.69
162	97	13	52	8.35	2.55	5.80
163	97	13	53	8.51	2.59	5.92
164	97	13	54	8.67	2.64	6.03
165	97	13	55	8.84	2.69	6.15
166	97	13	56	9.00	2.74	6.26
167	97	13	57	9.16	2.79	6.37
168	97	13	58	9.33	2.84	6.49
169	97	13	59	9.48	2.88	6.60
170	97	13	60	9.65	2.93	6.72
171	97	13	61	9.81	2.98	6.83
172	97	13	62	9.97	3.03	6.94
173	97	13	63	10.14	3.08	7.06
174	97	13	64	10.30	3.13	7.17
175	97	13	65	10.47	3.18	7.29
176	97	13	66	10.62	3.22	7.40
177	97	13	67	10.78	3.27	7.51
178	97	13	68	10.95	3.32	7.63
179	97	13	69	11.11	3.37	7.74
180	97	13	70	11.28	3.42	7.86
181	97	13	71	11.44	3.47	7.97
182	97	13	72	11.60	3.52	8.08
183	97	13	73	11.76	3.56	8.20
184	97	13	74	11.92	3.61	8.31
185	97	13	75	12.09	3.66	8.43
186	97	13	76	12.25	3.71	8.54

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
187	97	13	77	12.41	3.76	8.65
188	97	13	78	12.58	3.81	8.77
189	97	13	79	12.73	3.85	8.88
190	97	13	80	12.90	3.90	9.00
191	97	13	81	13.06	3.95	9.11
192	97	13	82	13.22	4.00	9.22
193	97	13	83	13.39	4.05	9.34
194	97	13	84	13.55	4.10	9.45
195	97	13	85	13.72	4.15	9.57
196	97	13	86	13.87	4.19	9.68
197	97	13	87	14.03	4.24	9.79
198	97	13	88	14.20	4.29	9.91
199	97	13	89	14.36	4.34	10.02
200	97	13	90	14.53	4.39	10.14
201	97	13	91	14.69	4.44	10.25
202	97	13	92	14.85	4.49	10.36
203	97	13	93	15.01	4.53	10.48
204	97	13	94	15.17	4.58	10.59
205	97	13	95	15.34	4.63	10.71
206	97	13	96	15.50	4.68	10.82
207	97	13	97	15.66	4.73	10.93
208	97	13	98	15.83	4.78	11.05
209	97	13	99	15.98	4.82	11.16
210	97	13	100	16.15	4.87	11.28
211	97	13	101	16.31	4.92	11.39
212	97	13	102	16.47	4.97	11.50
213	97	13	103	16.64	5.02	11.62
214	97	13	104	16.80	5.07	11.73
215	97	13	105	16.97	5.12	11.85
216	97	13	106	17.12	5.16	11.96
217	97	13	107	17.28	5.21	12.07
218	97	13	108	17.45	5.26	12.19
219	97	13	109	17.61	5.31	12.30
220	97	13	110	17.78	5.36	12.42
221	97	13	111	17.94	5.41	12.53
222	97	13	112	18.10	5.46	12.64
223	97	13	113	18.26	5.50	12.76
224	97	13	114	18.42	5.55	12.87
225	97	13	115	18.59	5.60	12.99
226	97	13	116	18.75	5.65	13.10
227	97	13	117	18.91	5.70	13.21
228	97	13	118	19.08	5.75	13.33
229	97	13	119	19.23	5.79	13.44
230	97	13	120	19.40	5.84	13.56
231	97	13	121	19.56	5.89	13.67
232	97	13	122	19.72	5.94	13.78
233	97	13	123	19.89	5.99	13.90
234	97	13	124	20.05	6.04	14.01
235	97	13	125	20.22	6.09	14.13
236	97	13	126	20.37	6.13	14.24
237	97	13	127	20.53	6.18	14.35
238	97	13	128	20.70	6.23	14.47
239	97	13	129	20.86	6.28	14.58
240	97	13	130	21.03	6.33	14.70
241	97	13	131	21.19	6.38	14.81
242	97	13	132	21.35	6.43	14.92
243	97	13	133	21.51	6.47	15.04
244	97	13	134	21.67	6.52	15.15
245	97	13	135	21.84	6.57	15.27
246	97	13	136	22.00	6.62	15.38

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
247	97	13	137	22.16	6.67	15.49
248	97	13	138	22.33	6.72	15.61
249	97	13	139	22.48	6.76	15.72
250	97	13	140	22.65	6.81	15.84
251	97	13	141	22.81	6.86	15.95
252	97	13	142	22.97	6.91	16.06
253	97	13	143	23.14	6.96	16.18
254	97	13	144	23.30	7.01	16.29
255	97	13	145	23.47	7.06	16.41
256	97	13	146	23.62	7.10	16.52
257	97	13	147	23.78	7.15	16.63
258	97	13	148	23.95	7.20	16.75
259	97	13	149	24.11	7.25	16.86
260	97	13	150	24.28	7.30	16.98
261	97	13	151	24.44	7.35	17.09
262	97	13	152	24.60	7.40	17.20
263	97	13	153	24.76	7.44	17.32
264	97	13	154	24.92	7.49	17.43
265	97	13	155	25.09	7.54	17.55
266	97	13	156	25.25	7.59	17.66
267	97	13	157	25.41	7.64	17.77
268	97	13	158	25.58	7.69	17.89
269	97	13	159	25.73	7.73	18.00
270	97	13	160	25.90	7.78	18.12
271	97	13	161	26.06	7.83	18.23
272	97	13	162	26.22	7.88	18.34
273	97	13	163	26.39	7.93	18.46
274	97	13	164	26.55	7.98	18.57
275	97	13	165	26.72	8.03	18.69
276	97	13	166	26.87	8.07	18.80
277	97	13	167	27.03	8.12	18.91
278	97	13	168	27.20	8.17	19.03
279	97	13	169	27.36	8.22	19.14
280	97	13	170	27.53	8.27	19.26
281	97	13	171	27.69	8.32	19.37
282	97	13	172	27.85	8.37	19.48
283	97	13	173	28.01	8.41	19.60
284	97	13	174	28.17	8.46	19.71
285	97	13	175	28.34	8.51	19.83
286	97	13	176	28.50	8.56	19.94
287	97	13	177	28.66	8.61	20.05
288	97	13	178	28.83	8.66	20.17
289	97	13	179	28.98	8.70	20.28
290	97	13	180	29.15	8.75	20.40
291	97	13	181	29.31	8.80	20.51
292	97	13	182	29.47	8.85	20.62
293	97	13	183	29.64	8.90	20.74
294	97	13	184	29.80	8.95	20.85
295	97	13	185	29.97	9.00	20.97
296	97	13	186	30.12	9.04	21.08
297	97	13	187	30.28	9.09	21.19
298	97	13	188	30.45	9.14	21.31
299	97	13	189	30.61	9.19	21.42
300	97	13	190	30.78	9.24	21.54
301	97	13	191	30.94	9.29	21.65
302	97	13	192	31.10	9.34	21.76
303	97	13	193	31.26	9.38	21.88
304	97	13	194	31.42	9.43	21.99
305	97	13	195	31.59	9.48	22.11
306	97	13	196	31.75	9.53	22.22

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
307	97	13	197	31.91	9.58	22.33
308	97	13	198	32.08	9.63	22.45
309	97	13	199	32.23	9.67	22.56
310	97	13	200	32.40	9.72	22.68
311	97	13	201	32.56	9.77	22.79
312	97	13	202	32.72	9.82	22.90
313	97	13	203	32.89	9.87	23.02
314	97	13	204	33.05	9.92	23.13
315	97	13	205	33.22	9.97	23.25
316	97	13	206	33.37	10.01	23.36
317	97	13	207	33.53	10.06	23.47
318	97	13	208	33.70	10.11	23.59
319	97	13	209	33.86	10.16	23.70
320	97	13	210	34.03	10.21	23.82
321	97	13	211	34.19	10.26	23.93
322	97	13	212	34.35	10.31	24.04
323	97	13	213	34.51	10.35	24.16
324	97	13	214	34.67	10.40	24.27
325	97	13	215	34.84	10.45	24.39
326	97	13	216	35.00	10.50	24.50
327	97	13	217	35.16	10.55	24.61
328	97	13	218	35.33	10.60	24.73
329	97	13	219	35.48	10.64	24.84
330	97	13	220	35.65	10.69	24.96
331	97	13	221	35.81	10.74	25.07
332	97	13	222	35.97	10.79	25.18
333	97	13	223	36.14	10.84	25.30
334	97	13	224	36.30	10.89	25.41
335	97	13	225	36.47	10.94	25.53
336	97	13	226	36.62	10.98	25.64
337	97	13	227	36.78	11.03	25.75
338	97	13	228	36.95	11.08	25.87
339	97	13	229	37.11	11.13	25.98
340	97	13	230	37.28	11.18	26.10
341	97	13	231	37.44	11.23	26.21
342	97	13	232	37.60	11.28	26.32
343	97	13	233	37.76	11.32	26.44
344	97	13	234	37.92	11.37	26.55
345	97	13	235	38.09	11.42	26.67
346	97	13	236	38.25	11.47	26.78
347	97	13	237	38.41	11.52	26.89
348	97	13	238	38.58	11.57	27.01
349	97	13	239	38.73	11.61	27.12
350	97	13	240	38.90	11.66	27.24
351	97	13	241	39.06	11.71	27.35
352	97	13	242	39.22	11.76	27.46
353	97	13	243	39.39	11.81	27.58
354	97	13	244	39.55	11.86	27.69
355	97	13	245	39.72	11.91	27.81
356	97	13	246	39.87	11.95	27.92
357	97	13	247	40.03	12.00	28.03
358	97	13	248	40.20	12.05	28.15
359	97	13	249	40.36	12.10	28.26
360	97	13	250	40.53	12.15	28.38
361	97	13	251	40.69	12.20	28.49
362	97	13	252	40.85	12.25	28.60
363	97	13	253	41.01	12.29	28.72
364	97	13	254	41.17	12.34	28.83
365	97	13	255	41.34	12.39	28.95
366	97	13	256	41.50	12.44	29.06

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
367	97	13	257	41.66	12.49	29.17
368	97	13	258	41.83	12.54	29.29
369	97	13	259	41.98	12.58	29.40
370	97	13	260	42.15	12.63	29.52
371	97	13	261	42.31	12.68	29.63
372	97	13	262	42.47	12.73	29.74
373	97	13	263	42.64	12.78	29.86
374	97	13	264	42.80	12.83	29.97
375	97	13	265	42.97	12.88	30.09
376	97	13	266	43.12	12.92	30.20
377	97	13	267	43.28	12.97	30.31
378	97	13	268	43.45	13.02	30.43
379	97	13	269	43.61	13.07	30.54
380	97	13	270	43.78	13.12	30.66
381	97	13	271	43.94	13.17	30.77
382	97	13	272	44.10	13.22	30.88
383	97	13	273	44.26	13.26	31.00
384	97	13	274	44.42	13.31	31.11
385	97	13	275	44.59	13.36	31.23
386	97	13	276	44.75	13.41	31.34
387	97	13	277	44.91	13.46	31.45
388	97	13	278	45.08	13.51	31.57
389	97	13	279	45.23	13.55	31.68
390	97	13	280	45.40	13.60	31.80
391	97	13	281	45.56	13.65	31.91
392	97	13	282	45.72	13.70	32.02
393	97	13	283	45.89	13.75	32.14
394	97	13	284	46.05	13.80	32.25
395	97	13	285	46.22	13.85	32.37
396	97	13	286	46.37	13.89	32.48
397	97	13	287	46.53	13.94	32.59
398	97	13	288	46.70	13.99	32.71
399	97	13	289	46.86	14.04	32.82
400	97	13	290	47.03	14.09	32.94
401	97	13	291	47.19	14.14	33.05
402	97	13	292	47.35	14.19	33.16
403	97	13	293	47.51	14.23	33.28
404	97	13	294	47.67	14.28	33.39
405	97	13	295	47.84	14.33	33.51
406	97	13	296	48.00	14.38	33.62
407	97	13	297	48.16	14.43	33.73
408	97	13	298	48.33	14.48	33.85
409	97	13	299	48.48	14.52	33.96
410	97	13	300	48.65	14.57	34.08
411	97	13	301	48.81	14.62	34.19
412	97	13	302	48.97	14.67	34.30
413	97	13	303	49.14	14.72	34.42
414	97	13	304	49.30	14.77	34.53
415	97	13	305	49.47	14.82	34.65
416	97	13	306	49.62	14.86	34.76
417	97	13	307	49.78	14.91	34.87
418	97	13	308	49.95	14.96	34.99
419	97	13	309	50.11	15.01	35.10
420	97	13	310	50.28	15.06	35.22
421	97	13	311	50.44	15.11	35.33
422	97	13	312	50.60	15.16	35.44
423	97	13	313	50.76	15.20	35.56
424	97	13	314	50.92	15.25	35.67
425	97	13	315	51.09	15.30	35.79
426	97	13	316	51.25	15.35	35.90

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
427	97	13	317	51.41	15.40	36.01
428	97	13	318	51.58	15.45	36.13
429	97	13	319	51.73	15.49	36.24
430	97	13	320	51.90	15.54	36.36
431	97	13	321	52.06	15.59	36.47
432	97	13	322	52.22	15.64	36.58
433	97	13	323	52.39	15.69	36.70
434	97	13	324	52.55	15.74	36.81
435	97	13	325	52.72	15.79	36.93
436	97	13	326	52.87	15.83	37.04
437	97	13	327	53.03	15.88	37.15
438	97	13	328	53.20	15.93	37.27
439	97	13	329	53.36	15.98	37.38
440	97	13	330	53.53	16.03	37.50
441	97	13	331	53.69	16.08	37.61
442	97	13	332	53.85	16.13	37.72
443	97	13	333	54.01	16.17	37.84
444	97	13	334	54.17	16.22	37.95
445	97	13	335	54.34	16.27	38.07
446	97	13	336	54.50	16.32	38.18
447	97	13	337	54.66	16.37	38.29
448	97	13	338	54.83	16.42	38.41
449	97	13	339	54.98	16.46	38.52
450	97	13	340	55.15	16.51	38.64
451	97	13	341	55.31	16.56	38.75
452	97	13	342	55.47	16.61	38.86
453	97	13	343	55.64	16.66	38.98
454	97	13	344	55.80	16.71	39.09
455	97	13	345	55.97	16.76	39.21
456	97	13	346	56.12	16.80	39.32
457	97	13	347	56.28	16.85	39.43
458	97	13	348	56.45	16.90	39.55
459	97	13	349	56.61	16.95	39.66
460	97	13	350	56.78	17.00	39.78
461	97	13	351	56.94	17.05	39.89
462	97	13	352	57.10	17.10	40.00
463	97	13	353	57.26	17.14	40.12
464	97	13	354	57.42	17.19	40.23
465	97	13	355	57.59	17.24	40.35
466	97	13	356	57.75	17.29	40.46
467	97	13	357	57.91	17.34	40.57
468	97	13	358	58.08	17.39	40.69
469	97	13	359	58.23	17.43	40.80
470	97	13	360	58.40	17.48	40.92
471	97	13	361	58.56	17.53	41.03
472	97	13	362	58.72	17.58	41.14
473	97	13	363	58.89	17.63	41.26
474	97	13	364	59.05	17.68	41.37
475	97	13	365	59.22	17.73	41.49
476	97	13	366	59.37	17.77	41.60
477	97	13	367	59.53	17.82	41.71
478	97	13	368	59.70	17.87	41.83
479	97	13	369	59.86	17.92	41.94
480	97	13	370	60.03	17.97	42.06
481	97	13	371	60.19	18.02	42.17
482	97	13	372	60.35	18.07	42.28
483	97	13	373	60.51	18.11	42.40
484	97	13	374	60.67	18.16	42.51
485	97	13	375	60.84	18.21	42.63
486	97	13	376	61.00	18.26	42.74

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
487	97	13	377	61.16	18.31	42.85
488	97	13	378	61.33	18.36	42.97
489	97	13	379	61.48	18.40	43.08
490	97	13	380	61.65	18.45	43.20
491	97	13	381	61.81	18.50	43.31
492	97	13	382	61.97	18.55	43.42
493	97	13	383	62.14	18.60	43.54
494	97	13	384	62.30	18.65	43.65
495	97	13	385	62.47	18.70	43.77
496	97	13	386	62.62	18.74	43.88
497	97	13	387	62.78	18.79	43.99
498	97	13	388	62.95	18.84	44.11
499	97	13	389	63.11	18.89	44.22
500	97	13	390	63.28	18.94	44.34
501	97	13	391	63.44	18.99	44.45
502	97	13	392	63.60	19.04	44.56
503	97	13	393	63.76	19.08	44.68
504	97	13	394	63.92	19.13	44.79
505	97	13	395	64.09	19.18	44.91
506	97	13	396	64.25	19.23	45.02
507	97	13	397	64.41	19.28	45.13
508	97	13	398	64.58	19.33	45.25
509	97	13	399	64.73	19.37	45.36
510	97	13	400	64.90	19.42	45.48
511	97	13	401	65.06	19.47	45.59
512	97	13	402	65.22	19.52	45.70
513	97	13	403	65.39	19.57	45.82
514	97	13	404	65.55	19.62	45.93
515	97	13	405	65.72	19.67	46.05
516	97	13	406	65.87	19.71	46.16
517	97	13	407	66.03	19.76	46.27
518	97	13	408	66.20	19.81	46.39
519	97	13	409	66.36	19.86	46.50
520	97	13	410	66.53	19.91	46.62
521	97	13	411	66.69	19.96	46.73
522	97	13	412	66.85	20.01	46.84
523	97	13	413	67.01	20.05	46.96
524	97	13	414	67.17	20.10	47.07
525	97	13	415	67.34	20.15	47.19
526	97	13	416	67.50	20.20	47.30
527	97	13	417	67.66	20.25	47.41
528	97	13	418	67.83	20.30	47.53
529	97	13	419	67.98	20.34	47.64
530	97	13	420	68.15	20.39	47.76
531	97	13	421	68.31	20.44	47.87
532	97	13	422	68.47	20.49	47.98
533	97	13	423	68.64	20.54	48.10
534	97	13	424	68.80	20.59	48.21
535	97	13	425	68.97	20.64	48.33
536	97	13	426	69.12	20.68	48.44
537	97	13	427	69.28	20.73	48.55
538	97	13	428	69.45	20.78	48.67
539	97	13	429	69.61	20.83	48.78
540	97	13	430	69.78	20.88	48.90
541	97	13	431	69.94	20.93	49.01
542	97	13	432	70.10	20.98	49.12
543	97	13	433	70.26	21.02	49.24
544	97	13	434	70.42	21.07	49.35
545	97	13	435	70.59	21.12	49.47
546	97	13	436	70.75	21.17	49.58

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
547	97	13	437	70.91	21.22	49.69
548	97	13	438	71.08	21.27	49.81
549	97	13	439	71.23	21.31	49.92
550	97	13	440	71.40	21.36	50.04
551	97	13	441	71.56	21.41	50.15
552	97	13	442	71.72	21.46	50.26
553	97	13	443	71.89	21.51	50.38
554	97	13	444	72.05	21.56	50.49
555	97	13	445	72.22	21.61	50.61
556	97	13	446	72.37	21.65	50.72
557	97	13	447	72.53	21.70	50.83
558	97	13	448	72.70	21.75	50.95
559	97	13	449	72.86	21.80	51.06
560	97	13	450	73.03	21.85	51.18
561	97	13	451	73.19	21.90	51.29
562	97	13	452	73.35	21.95	51.40
563	97	13	453	73.51	21.99	51.52
564	97	13	454	73.67	22.04	51.63
565	97	13	455	73.84	22.09	51.75
566	97	13	456	74.00	22.14	51.86
567	97	13	457	74.16	22.19	51.97
568	97	13	458	74.33	22.24	52.09
569	97	13	459	74.48	22.28	52.20
570	97	13	460	74.65	22.33	52.32
571	97	13	461	74.81	22.38	52.43
572	97	13	462	74.97	22.43	52.54
573	97	13	463	75.14	22.48	52.66
574	97	13	464	75.30	22.53	52.77
575	97	13	465	75.47	22.58	52.89
576	97	13	466	75.62	22.62	53.00
577	97	13	467	75.78	22.67	53.11
578	97	13	468	75.95	22.72	53.23
579	97	13	469	76.11	22.77	53.34
580	97	13	470	76.28	22.82	53.46
581	97	13	471	76.44	22.87	53.57
582	97	13	472	76.60	22.92	53.68
583	97	13	473	76.76	22.96	53.80
584	97	13	474	76.92	23.01	53.91
585	97	13	475	77.09	23.06	54.03
586	97	13	476	77.25	23.11	54.14
587	97	13	477	77.41	23.16	54.25
588	97	13	478	77.58	23.21	54.37
589	97	13	479	77.73	23.25	54.48
590	97	13	480	77.90	23.30	54.60
591	97	13	481	78.06	23.35	54.71
592	97	13	482	78.22	23.40	54.82
593	97	13	483	78.39	23.45	54.94
594	97	13	484	78.55	23.50	55.05
595	97	13	485	78.72	23.55	55.17
596	97	13	486	78.87	23.59	55.28
597	97	13	487	79.03	23.64	55.39
598	97	13	488	79.20	23.69	55.51
599	97	13	489	79.36	23.74	55.62
600	97	13	490	79.53	23.79	55.74
601	97	13	491	79.69	23.84	55.85
602	97	13	492	79.85	23.89	55.96
603	97	13	493	80.01	23.93	56.08
604	97	13	494	80.17	23.98	56.19
605	97	13	495	80.34	24.03	56.31
606	97	13	496	80.50	24.08	56.42

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
607	97	13	497	80.66	24.13	56.53
608	97	13	498	80.83	24.18	56.65
609	97	13	499	80.98	24.22	56.76
610	97	13	500	81.15	24.27	56.88
611	97	13	501	81.31	24.32	56.99
612	97	13	502	81.47	24.37	57.10
613	97	13	503	81.64	24.42	57.22
614	97	13	504	81.80	24.47	57.33
615	97	13	505	81.97	24.52	57.45
616	97	13	506	82.12	24.56	57.56
617	97	13	507	82.28	24.61	57.67
618	97	13	508	82.45	24.66	57.79
619	97	13	509	82.61	24.71	57.90
620	97	13	510	82.78	24.76	58.02
621	97	13	511	82.94	24.81	58.13
622	97	13	512	83.10	24.86	58.24
623	97	13	513	83.26	24.90	58.36
624	97	13	514	83.42	24.95	58.47
625	97	13	515	83.59	25.00	58.59
626	97	13	516	83.75	25.05	58.70
627	97	13	517	83.91	25.10	58.81
628	97	13	518	84.08	25.15	58.93
629	97	13	519	84.23	25.19	59.04
630	97	13	520	84.40	25.24	59.16
631	97	13	521	84.56	25.29	59.27
632	97	13	522	84.72	25.34	59.38
633	97	13	523	84.89	25.39	59.50
634	97	13	524	85.05	25.44	59.61
635	97	13	525	85.22	25.49	59.73
636	97	13	526	85.37	25.53	59.84
637	97	13	527	85.53	25.58	59.95
638	97	13	528	85.70	25.63	60.07
639	97	13	529	85.86	25.68	60.18
640	97	13	530	86.03	25.73	60.30
641	97	13	531	86.19	25.78	60.41
642	97	13	532	86.35	25.83	60.52
643	97	13	533	86.51	25.87	60.64
644	97	13	534	86.67	25.92	60.75
645	97	13	535	86.84	25.97	60.87
646	97	13	536	87.00	26.02	60.98
647	97	13	537	87.16	26.07	61.09
648	97	13	538	87.33	26.12	61.21
649	97	13	539	87.48	26.16	61.32
650	97	13	540	87.65	26.21	61.44
651	97	13	541	87.81	26.26	61.55
652	97	13	542	87.97	26.31	61.66
653	97	13	543	88.14	26.36	61.78
654	97	13	544	88.30	26.41	61.89
655	97	13	545	88.47	26.46	62.01
656	97	13	546	88.62	26.50	62.12
657	97	13	547	88.78	26.55	62.23
658	97	13	548	88.95	26.60	62.35
659	97	13	549	89.11	26.65	62.46
660	97	13	550	89.28	26.70	62.58
661	97	13	551	89.44	26.75	62.69
662	97	13	552	89.60	26.80	62.80
663	97	13	553	89.76	26.84	62.92
664	97	13	554	89.92	26.89	63.03
665	97	13	555	90.09	26.94	63.15
666	97	13	556	90.25	26.99	63.26

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
667	97	13	557	90.41	27.04	63.37
668	97	13	558	90.58	27.09	63.49
669	97	13	559	90.73	27.13	63.60
670	97	13	560	90.90	27.18	63.72
671	97	13	561	91.06	27.23	63.83
672	97	13	562	91.22	27.28	63.94
673	97	13	563	91.39	27.33	64.06
674	97	13	564	91.55	27.38	64.17
675	97	13	565	91.72	27.43	64.29
676	97	13	566	91.87	27.47	64.40
677	97	13	567	92.03	27.52	64.51
678	97	13	568	92.20	27.57	64.63
679	97	13	569	92.36	27.62	64.74
680	97	13	570	92.53	27.67	64.86
681	97	13	571	92.69	27.72	64.97
682	97	13	572	92.85	27.77	65.08
683	97	13	573	93.01	27.81	65.20
684	97	13	574	93.17	27.86	65.31
685	97	13	575	93.34	27.91	65.43
686	97	13	576	93.50	27.96	65.54
687	97	13	577	93.66	28.01	65.65
688	97	13	578	93.83	28.06	65.77
689	97	13	579	93.98	28.10	65.88
690	97	13	580	94.15	28.15	66.00
691	97	13	581	94.31	28.20	66.11
692	97	13	582	94.47	28.25	66.22
693	97	13	583	94.64	28.30	66.34
694	97	13	584	94.80	28.35	66.45
695	97	13	585	94.97	28.40	66.57
696	97	13	586	95.12	28.44	66.68
697	97	13	587	95.28	28.49	66.79
698	97	13	588	95.45	28.54	66.91
699	97	13	589	95.61	28.59	67.02
700	97	13	590	95.78	28.64	67.14
701	97	13	591	95.94	28.69	67.25
702	97	13	592	96.10	28.74	67.36
703	97	13	593	96.26	28.78	67.48
704	97	13	594	96.42	28.83	67.59
705	97	13	595	96.59	28.88	67.71
706	97	13	596	96.75	28.93	67.82
707	97	13	597	96.91	28.98	67.93
708	97	13	598	97.08	29.03	68.05
709	97	13	599	97.23	29.07	68.16
710	97	13	600	97.40	29.12	68.28
711	97	13	601	97.56	29.17	68.39
712	97	13	602	97.72	29.22	68.50
713	97	13	603	97.89	29.27	68.62
714	97	13	604	98.05	29.32	68.73
715	97	13	605	98.22	29.37	68.85
716	97	13	606	98.37	29.41	68.96
717	97	13	607	98.53	29.46	69.07
718	97	13	608	98.70	29.51	69.19
719	97	13	609	98.86	29.56	69.30
720	97	13	610	99.03	29.61	69.42
721	97	13	611	99.19	29.66	69.53
722	97	13	612	99.35	29.71	69.64
723	97	13	613	99.51	29.75	69.76
724	97	13	614	99.67	29.80	69.87
725	97	13	615	99.84	29.85	69.99
726	97	13	616	100.00	29.90	70.10

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
727	97	13	617	100.16	29.95	70.21
728	97	13	618	100.33	30.00	70.33
729	97	13	619	100.48	30.04	70.44
730	97	13	620	100.57	30.07	70.50

If the employee's gross pay is over £730, go to page 82.

Monthly table for Contracted-out Money Purchase reduced rate contributions for use from 6 April 2010 to 5 April 2011

Use this table for

married women or widows in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, and **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 who are State Pension age or over, see leaflet CF393(IOM)
- women in your Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom you hold form RD950 or CA2700, see table S
- married women or widows in a Contracted-out Salary Related Scheme, or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CF392(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- **enter 'G' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form T11**
- copy the figures in columns 1b-1e of the table to columns 1b-1e of form T11. You may copy the figures in column 1a of the table to column 1a 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 82.

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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£ Up to and including 420.99	£	£	£	£ p	£ p	£ p
No NIC Liability, make no entries on forms T11 and T14						
421	421	0	0	0.00	0.00	0.00
425	421	4	0	R 0.08	0.00	R 0.08
429	421	8	0	R 0.14	0.00	R 0.14
433	421	12	0	R 0.20	0.00	R 0.20
437	421	16	0	R 0.25	0.00	R 0.25
441	421	20	0	R 0.31	0.00	R 0.31
445	421	24	0	R 0.36	0.00	R 0.36
449	421	28	0	R 0.42	0.00	R 0.42
453	421	32	0	R 0.48	0.00	R 0.48
457	421	36	0	R 0.53	0.00	R 0.53
461	421	40	0	R 0.59	0.00	R 0.59
465	421	44	0	R 0.64	0.00	R 0.64
469	421	48	0	R 0.70	0.00	R 0.70
473	421	52	0	R 0.75	0.00	R 0.75
476	421	55	0	R 0.77	0.00	R 0.77
477	421	55	1	R 0.29	0.14	R 0.43
481	421	55	5	0.37	0.34	0.03
485	421	55	9	1.01	0.53	0.48
489	421	55	13	1.67	0.73	0.94
493	421	55	17	2.32	0.92	1.40
497	421	55	21	2.96	1.11	1.85
501	421	55	25	3.62	1.31	2.31
505	421	55	29	4.26	1.50	2.76
509	421	55	33	4.92	1.70	3.22
513	421	55	37	5.57	1.89	3.68
517	421	55	41	6.21	2.08	4.13
521	421	55	45	6.87	2.28	4.59
525	421	55	49	7.51	2.47	5.04
529	421	55	53	8.17	2.67	5.50
533	421	55	57	8.82	2.86	5.96

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
537	421	55	61	9.46	3.05	6.41
541	421	55	65	10.12	3.25	6.87
545	421	55	69	10.76	3.44	7.32
549	421	55	73	11.42	3.64	7.78
553	421	55	77	12.07	3.83	8.24
557	421	55	81	12.71	4.02	8.69
561	421	55	85	13.37	4.22	9.15
565	421	55	89	14.01	4.41	9.60
569	421	55	93	14.67	4.61	10.06
573	421	55	97	15.32	4.80	10.52
577	421	55	101	15.96	4.99	10.97
581	421	55	105	16.62	5.19	11.43
585	421	55	109	17.26	5.38	11.88
589	421	55	113	17.92	5.58	12.34
593	421	55	117	18.57	5.77	12.80
597	421	55	121	19.21	5.96	13.25
601	421	55	125	19.87	6.16	13.71
605	421	55	129	20.51	6.35	14.16
609	421	55	133	21.17	6.55	14.62
613	421	55	137	21.82	6.74	15.08
617	421	55	141	22.46	6.93	15.53
621	421	55	145	23.12	7.13	15.99
625	421	55	149	23.76	7.32	16.44
629	421	55	153	24.42	7.52	16.90
633	421	55	157	25.07	7.71	17.36
637	421	55	161	25.71	7.90	17.81
641	421	55	165	26.37	8.10	18.27
645	421	55	169	27.01	8.29	18.72
649	421	55	173	27.67	8.49	19.18
653	421	55	177	28.32	8.68	19.64
657	421	55	181	28.96	8.87	20.09
661	421	55	185	29.62	9.07	20.55
665	421	55	189	30.26	9.26	21.00
669	421	55	193	30.92	9.46	21.46
673	421	55	197	31.57	9.65	21.92
677	421	55	201	32.21	9.84	22.37
681	421	55	205	32.87	10.04	22.83
685	421	55	209	33.51	10.23	23.28
689	421	55	213	34.17	10.43	23.74
693	421	55	217	34.82	10.62	24.20
697	421	55	221	35.46	10.81	24.65
701	421	55	225	36.12	11.01	25.11
705	421	55	229	36.76	11.20	25.56
709	421	55	233	37.42	11.40	26.02
713	421	55	237	38.07	11.59	26.48
717	421	55	241	38.71	11.78	26.93
721	421	55	245	39.37	11.98	27.39
725	421	55	249	40.01	12.17	27.84
729	421	55	253	40.67	12.37	28.30
733	421	55	257	41.32	12.56	28.76
737	421	55	261	41.96	12.75	29.21
741	421	55	265	42.62	12.95	29.67
745	421	55	269	43.26	13.14	30.12
749	421	55	273	43.92	13.34	30.58
753	421	55	277	44.57	13.53	31.04
757	421	55	281	45.21	13.72	31.49
761	421	55	285	45.87	13.92	31.95
765	421	55	289	46.51	14.11	32.40
769	421	55	293	47.17	14.31	32.86
773	421	55	297	47.82	14.50	33.32

▼ 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 all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e		
£	£	£	£	£ p	£ p	£ p
777	421	55	301	48.46	14.69	33.77
781	421	55	305	49.12	14.89	34.23
785	421	55	309	49.76	15.08	34.68
789	421	55	313	50.42	15.28	35.14
793	421	55	317	51.07	15.47	35.60
797	421	55	321	51.71	15.66	36.05
801	421	55	325	52.37	15.86	36.51
805	421	55	329	53.01	16.05	36.96
809	421	55	333	53.67	16.25	37.42
813	421	55	337	54.32	16.44	37.88
817	421	55	341	54.96	16.63	38.33
821	421	55	345	55.62	16.83	38.79
825	421	55	349	56.26	17.02	39.24
829	421	55	353	56.92	17.22	39.70
833	421	55	357	57.57	17.41	40.16
837	421	55	361	58.21	17.60	40.61
841	421	55	365	58.87	17.80	41.07
845	421	55	369	59.51	17.99	41.52
849	421	55	373	60.17	18.19	41.98
853	421	55	377	60.82	18.38	42.44
857	421	55	381	61.46	18.57	42.89
861	421	55	385	62.12	18.77	43.35
865	421	55	389	62.76	18.96	43.80
869	421	55	393	63.42	19.16	44.26
873	421	55	397	64.07	19.35	44.72
877	421	55	401	64.71	19.54	45.17
881	421	55	405	65.37	19.74	45.63
885	421	55	409	66.01	19.93	46.08
889	421	55	413	66.67	20.13	46.54
893	421	55	417	67.32	20.32	47.00
897	421	55	421	67.96	20.51	47.45
901	421	55	425	68.62	20.71	47.91
905	421	55	429	69.26	20.90	48.36
909	421	55	433	69.92	21.10	48.82
913	421	55	437	70.57	21.29	49.28
917	421	55	441	71.21	21.48	49.73
921	421	55	445	71.87	21.68	50.19
925	421	55	449	72.51	21.87	50.64
929	421	55	453	73.17	22.07	51.10
933	421	55	457	73.82	22.26	51.56
937	421	55	461	74.46	22.45	52.01
941	421	55	465	75.12	22.65	52.47
945	421	55	469	75.76	22.84	52.92
949	421	55	473	76.42	23.04	53.38
953	421	55	477	77.07	23.23	53.84
957	421	55	481	77.71	23.42	54.29
961	421	55	485	78.37	23.62	54.75
965	421	55	489	79.01	23.81	55.20
969	421	55	493	79.67	24.01	55.66
973	421	55	497	80.32	24.20	56.12
977	421	55	501	80.96	24.39	56.57
981	421	55	505	81.62	24.59	57.03
985	421	55	509	82.26	24.78	57.48
989	421	55	513	82.92	24.98	57.94
993	421	55	517	83.57	25.17	58.40
997	421	55	521	84.21	25.36	58.85
1001	421	55	525	84.87	25.56	59.31
1005	421	55	529	85.51	25.75	59.76
1009	421	55	533	86.17	25.95	60.22
1013	421	55	537	86.82	26.14	60.68

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1017	421	55	541	87.46	26.33	61.13
1021	421	55	545	88.12	26.53	61.59
1025	421	55	549	88.76	26.72	62.04
1029	421	55	553	89.42	26.92	62.50
1033	421	55	557	90.07	27.11	62.96
1037	421	55	561	90.71	27.30	63.41
1041	421	55	565	91.37	27.50	63.87
1045	421	55	569	92.01	27.69	64.32
1049	421	55	573	92.67	27.89	64.78
1053	421	55	577	93.32	28.08	65.24
1057	421	55	581	93.96	28.27	65.69
1061	421	55	585	94.62	28.47	66.15
1065	421	55	589	95.26	28.66	66.60
1069	421	55	593	95.92	28.86	67.06
1073	421	55	597	96.57	29.05	67.52
1077	421	55	601	97.21	29.24	67.97
1081	421	55	605	97.87	29.44	68.43
1085	421	55	609	98.51	29.63	68.88
1089	421	55	613	99.17	29.83	69.34
1093	421	55	617	99.82	30.02	69.80
1097	421	55	621	100.46	30.21	70.25
1101	421	55	625	101.12	30.41	70.71
1105	421	55	629	101.76	30.60	71.16
1109	421	55	633	102.42	30.80	71.62
1113	421	55	637	103.07	30.99	72.08
1117	421	55	641	103.71	31.18	72.53
1121	421	55	645	104.37	31.38	72.99
1125	421	55	649	105.01	31.57	73.44
1129	421	55	653	105.67	31.77	73.90
1133	421	55	657	106.32	31.96	74.36
1137	421	55	661	106.96	32.15	74.81
1141	421	55	665	107.62	32.35	75.27
1145	421	55	669	108.26	32.54	75.72
1149	421	55	673	108.92	32.74	76.18
1153	421	55	677	109.57	32.93	76.64
1157	421	55	681	110.21	33.12	77.09
1161	421	55	685	110.87	33.32	77.55
1165	421	55	689	111.51	33.51	78.00
1169	421	55	693	112.17	33.71	78.46
1173	421	55	697	112.82	33.90	78.92
1177	421	55	701	113.46	34.09	79.37
1181	421	55	705	114.12	34.29	79.83
1185	421	55	709	114.76	34.48	80.28
1189	421	55	713	115.42	34.68	80.74
1193	421	55	717	116.07	34.87	81.20
1197	421	55	721	116.71	35.06	81.65
1201	421	55	725	117.37	35.26	82.11
1205	421	55	729	118.01	35.45	82.56
1209	421	55	733	118.67	35.65	83.02
1213	421	55	737	119.32	35.84	83.48
1217	421	55	741	119.96	36.03	83.93
1221	421	55	745	120.62	36.23	84.39
1225	421	55	749	121.26	36.42	84.84
1229	421	55	753	121.92	36.62	85.30
1233	421	55	757	122.57	36.81	85.76
1237	421	55	761	123.21	37.00	86.21
1241	421	55	765	123.87	37.20	86.67
1245	421	55	769	124.51	37.39	87.12
1249	421	55	773	125.17	37.59	87.58
1253	421	55	777	125.82	37.78	88.04

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1257	421	55	781	126.46	37.97	88.49
1261	421	55	785	127.12	38.17	88.95
1265	421	55	789	127.76	38.36	89.40
1269	421	55	793	128.42	38.56	89.86
1273	421	55	797	129.07	38.75	90.32
1277	421	55	801	129.71	38.94	90.77
1281	421	55	805	130.37	39.14	91.23
1285	421	55	809	131.01	39.33	91.68
1289	421	55	813	131.67	39.53	92.14
1293	421	55	817	132.32	39.72	92.60
1297	421	55	821	132.96	39.91	93.05
1301	421	55	825	133.62	40.11	93.51
1305	421	55	829	134.26	40.30	93.96
1309	421	55	833	134.92	40.50	94.42
1313	421	55	837	135.57	40.69	94.88
1317	421	55	841	136.21	40.88	95.33
1321	421	55	845	136.87	41.08	95.79
1325	421	55	849	137.51	41.27	96.24
1329	421	55	853	138.17	41.47	96.70
1333	421	55	857	138.82	41.66	97.16
1337	421	55	861	139.46	41.85	97.61
1341	421	55	865	140.12	42.05	98.07
1345	421	55	869	140.76	42.24	98.52
1349	421	55	873	141.42	42.44	98.98
1353	421	55	877	142.07	42.63	99.44
1357	421	55	881	142.71	42.82	99.89
1361	421	55	885	143.37	43.02	100.35
1365	421	55	889	144.01	43.21	100.80
1369	421	55	893	144.67	43.41	101.26
1373	421	55	897	145.32	43.60	101.72
1377	421	55	901	145.96	43.79	102.17
1381	421	55	905	146.62	43.99	102.63
1385	421	55	909	147.26	44.18	103.08
1389	421	55	913	147.92	44.38	103.54
1393	421	55	917	148.57	44.57	104.00
1397	421	55	921	149.21	44.76	104.45
1401	421	55	925	149.87	44.96	104.91
1405	421	55	929	150.51	45.15	105.36
1409	421	55	933	151.17	45.35	105.82
1413	421	55	937	151.82	45.54	106.28
1417	421	55	941	152.46	45.73	106.73
1421	421	55	945	153.12	45.93	107.19
1425	421	55	949	153.76	46.12	107.64
1429	421	55	953	154.42	46.32	108.10
1433	421	55	957	155.07	46.51	108.56
1437	421	55	961	155.71	46.70	109.01
1441	421	55	965	156.37	46.90	109.47
1445	421	55	969	157.01	47.09	109.92
1449	421	55	973	157.67	47.29	110.38
1453	421	55	977	158.32	47.48	110.84
1457	421	55	981	158.96	47.67	111.29
1461	421	55	985	159.62	47.87	111.75
1465	421	55	989	160.26	48.06	112.20
1469	421	55	993	160.92	48.26	112.66
1473	421	55	997	161.57	48.45	113.12
1477	421	55	1001	162.21	48.64	113.57
1481	421	55	1005	162.87	48.84	114.03
1485	421	55	1009	163.51	49.03	114.48
1489	421	55	1013	164.17	49.23	114.94
1493	421	55	1017	164.82	49.42	115.40

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1497	421	55	1021	165.46	49.61	115.85
1501	421	55	1025	166.12	49.81	116.31
1505	421	55	1029	166.76	50.00	116.76
1509	421	55	1033	167.42	50.20	117.22
1513	421	55	1037	168.07	50.39	117.68
1517	421	55	1041	168.71	50.58	118.13
1521	421	55	1045	169.37	50.78	118.59
1525	421	55	1049	170.01	50.97	119.04
1529	421	55	1053	170.67	51.17	119.50
1533	421	55	1057	171.32	51.36	119.96
1537	421	55	1061	171.96	51.55	120.41
1541	421	55	1065	172.62	51.75	120.87
1545	421	55	1069	173.26	51.94	121.32
1549	421	55	1073	173.92	52.14	121.78
1553	421	55	1077	174.57	52.33	122.24
1557	421	55	1081	175.21	52.52	122.69
1561	421	55	1085	175.87	52.72	123.15
1565	421	55	1089	176.51	52.91	123.60
1569	421	55	1093	177.17	53.11	124.06
1573	421	55	1097	177.82	53.30	124.52
1577	421	55	1101	178.46	53.49	124.97
1581	421	55	1105	179.12	53.69	125.43
1585	421	55	1109	179.76	53.88	125.88
1589	421	55	1113	180.42	54.08	126.34
1593	421	55	1117	181.07	54.27	126.80
1597	421	55	1121	181.71	54.46	127.25
1601	421	55	1125	182.37	54.66	127.71
1605	421	55	1129	183.01	54.85	128.16
1609	421	55	1133	183.67	55.05	128.62
1613	421	55	1137	184.32	55.24	129.08
1617	421	55	1141	184.96	55.43	129.53
1621	421	55	1145	185.62	55.63	129.99
1625	421	55	1149	186.26	55.82	130.44
1629	421	55	1153	186.92	56.02	130.90
1633	421	55	1157	187.57	56.21	131.36
1637	421	55	1161	188.21	56.40	131.81
1641	421	55	1165	188.87	56.60	132.27
1645	421	55	1169	189.51	56.79	132.72
1649	421	55	1173	190.17	56.99	133.18
1653	421	55	1177	190.82	57.18	133.64
1657	421	55	1181	191.46	57.37	134.09
1661	421	55	1185	192.12	57.57	134.55
1665	421	55	1189	192.76	57.76	135.00
1669	421	55	1193	193.42	57.96	135.46
1673	421	55	1197	194.07	58.15	135.92
1677	421	55	1201	194.71	58.34	136.37
1681	421	55	1205	195.37	58.54	136.83
1685	421	55	1209	196.01	58.73	137.28
1689	421	55	1213	196.67	58.93	137.74
1693	421	55	1217	197.32	59.12	138.20
1697	421	55	1221	197.96	59.31	138.65
1701	421	55	1225	198.62	59.51	139.11
1705	421	55	1229	199.26	59.70	139.56
1709	421	55	1233	199.92	59.90	140.02
1713	421	55	1237	200.57	60.09	140.48
1717	421	55	1241	201.21	60.28	140.93
1721	421	55	1245	201.87	60.48	141.39
1725	421	55	1249	202.51	60.67	141.84
1729	421	55	1253	203.17	60.87	142.30
1733	421	55	1257	203.82	61.06	142.76

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1737	421	55	1261	204.46	61.25	143.21
1741	421	55	1265	205.12	61.45	143.67
1745	421	55	1269	205.76	61.64	144.12
1749	421	55	1273	206.42	61.84	144.58
1753	421	55	1277	207.07	62.03	145.04
1757	421	55	1281	207.71	62.22	145.49
1761	421	55	1285	208.37	62.42	145.95
1765	421	55	1289	209.01	62.61	146.40
1769	421	55	1293	209.67	62.81	146.86
1773	421	55	1297	210.32	63.00	147.32
1777	421	55	1301	210.96	63.19	147.77
1781	421	55	1305	211.62	63.39	148.23
1785	421	55	1309	212.26	63.58	148.68
1789	421	55	1313	212.92	63.78	149.14
1793	421	55	1317	213.57	63.97	149.60
1797	421	55	1321	214.21	64.16	150.05
1801	421	55	1325	214.87	64.36	150.51
1805	421	55	1329	215.51	64.55	150.96
1809	421	55	1333	216.17	64.75	151.42
1813	421	55	1337	216.82	64.94	151.88
1817	421	55	1341	217.46	65.13	152.33
1821	421	55	1345	218.12	65.33	152.79
1825	421	55	1349	218.76	65.52	153.24
1829	421	55	1353	219.42	65.72	153.70
1833	421	55	1357	220.07	65.91	154.16
1837	421	55	1361	220.71	66.10	154.61
1841	421	55	1365	221.37	66.30	155.07
1845	421	55	1369	222.01	66.49	155.52
1849	421	55	1373	222.67	66.69	155.98
1853	421	55	1377	223.32	66.88	156.44
1857	421	55	1381	223.96	67.07	156.89
1861	421	55	1385	224.62	67.27	157.35
1865	421	55	1389	225.26	67.46	157.80
1869	421	55	1393	225.92	67.66	158.26
1873	421	55	1397	226.57	67.85	158.72
1877	421	55	1401	227.21	68.04	159.17
1881	421	55	1405	227.87	68.24	159.63
1885	421	55	1409	228.51	68.43	160.08
1889	421	55	1413	229.17	68.63	160.54
1893	421	55	1417	229.82	68.82	161.00
1897	421	55	1421	230.46	69.01	161.45
1901	421	55	1425	231.12	69.21	161.91
1905	421	55	1429	231.76	69.40	162.36
1909	421	55	1433	232.42	69.60	162.82
1913	421	55	1437	233.07	69.79	163.28
1917	421	55	1441	233.71	69.98	163.73
1921	421	55	1445	234.37	70.18	164.19
1925	421	55	1449	235.01	70.37	164.64
1929	421	55	1453	235.67	70.57	165.10
1933	421	55	1457	236.32	70.76	165.56
1937	421	55	1461	236.96	70.95	166.01
1941	421	55	1465	237.62	71.15	166.47
1945	421	55	1469	238.26	71.34	166.92
1949	421	55	1473	238.92	71.54	167.38
1953	421	55	1477	239.57	71.73	167.84
1957	421	55	1481	240.21	71.92	168.29
1961	421	55	1485	240.87	72.12	168.75
1965	421	55	1489	241.51	72.31	169.20
1969	421	55	1493	242.17	72.51	169.66
1973	421	55	1497	242.82	72.70	170.12

▼ 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 all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e		
£	£	£	£	£ p	£ p	£ p
1977	421	55	1501	243.46	72.89	170.57
1981	421	55	1505	244.12	73.09	171.03
1985	421	55	1509	244.76	73.28	171.48
1989	421	55	1513	245.42	73.48	171.94
1993	421	55	1517	246.07	73.67	172.40
1997	421	55	1521	246.71	73.86	172.85
2001	421	55	1525	247.37	74.06	173.31
2005	421	55	1529	248.01	74.25	173.76
2009	421	55	1533	248.67	74.45	174.22
2013	421	55	1537	249.32	74.64	174.68
2017	421	55	1541	249.96	74.83	175.13
2021	421	55	1545	250.62	75.03	175.59
2025	421	55	1549	251.26	75.22	176.04
2029	421	55	1553	251.92	75.42	176.50
2033	421	55	1557	252.57	75.61	176.96
2037	421	55	1561	253.21	75.80	177.41
2041	421	55	1565	253.87	76.00	177.87
2045	421	55	1569	254.51	76.19	178.32
2049	421	55	1573	255.17	76.39	178.78
2053	421	55	1577	255.82	76.58	179.24
2057	421	55	1581	256.46	76.77	179.69
2061	421	55	1585	257.12	76.97	180.15
2065	421	55	1589	257.76	77.16	180.60
2069	421	55	1593	258.42	77.36	181.06
2073	421	55	1597	259.07	77.55	181.52
2077	421	55	1601	259.71	77.74	181.97
2081	421	55	1605	260.37	77.94	182.43
2085	421	55	1609	261.01	78.13	182.88
2089	421	55	1613	261.67	78.33	183.34
2093	421	55	1617	262.32	78.52	183.80
2097	421	55	1621	262.96	78.71	184.25
2101	421	55	1625	263.62	78.91	184.71
2105	421	55	1629	264.26	79.10	185.16
2109	421	55	1633	264.92	79.30	185.62
2113	421	55	1637	265.57	79.49	186.08
2117	421	55	1641	266.21	79.68	186.53
2121	421	55	1645	266.87	79.88	186.99
2125	421	55	1649	267.51	80.07	187.44
2129	421	55	1653	268.17	80.27	187.90
2133	421	55	1657	268.82	80.46	188.36
2137	421	55	1661	269.46	80.65	188.81
2141	421	55	1665	270.12	80.85	189.27
2145	421	55	1669	270.76	81.04	189.72
2149	421	55	1673	271.42	81.24	190.18
2153	421	55	1677	272.07	81.43	190.64
2157	421	55	1681	272.71	81.62	191.09
2161	421	55	1685	273.37	81.82	191.55
2165	421	55	1689	274.01	82.01	192.00
2169	421	55	1693	274.67	82.21	192.46
2173	421	55	1697	275.32	82.40	192.92
2177	421	55	1701	275.96	82.59	193.37
2181	421	55	1705	276.62	82.79	193.83
2185	421	55	1709	277.26	82.98	194.28
2189	421	55	1713	277.92	83.18	194.74
2193	421	55	1717	278.57	83.37	195.20
2197	421	55	1721	279.21	83.56	195.65
2201	421	55	1725	279.87	83.76	196.11
2205	421	55	1729	280.51	83.95	196.56
2209	421	55	1733	281.17	84.15	197.02
2213	421	55	1737	281.82	84.34	197.48

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2217	421	55	1741	282.46	84.53	197.93
2221	421	55	1745	283.12	84.73	198.39
2225	421	55	1749	283.76	84.92	198.84
2229	421	55	1753	284.42	85.12	199.30
2233	421	55	1757	285.07	85.31	199.76
2237	421	55	1761	285.71	85.50	200.21
2241	421	55	1765	286.37	85.70	200.67
2245	421	55	1769	287.01	85.89	201.12
2249	421	55	1773	287.67	86.09	201.58
2253	421	55	1777	288.32	86.28	202.04
2257	421	55	1781	288.96	86.47	202.49
2261	421	55	1785	289.62	86.67	202.95
2265	421	55	1789	290.26	86.86	203.40
2269	421	55	1793	290.92	87.06	203.86
2273	421	55	1797	291.57	87.25	204.32
2277	421	55	1801	292.21	87.44	204.77
2281	421	55	1805	292.87	87.64	205.23
2285	421	55	1809	293.51	87.83	205.68
2289	421	55	1813	294.17	88.03	206.14
2293	421	55	1817	294.82	88.22	206.60
2297	421	55	1821	295.46	88.41	207.05
2301	421	55	1825	296.12	88.61	207.51
2305	421	55	1829	296.76	88.80	207.96
2309	421	55	1833	297.42	89.00	208.42
2313	421	55	1837	298.07	89.19	208.88
2317	421	55	1841	298.71	89.38	209.33
2321	421	55	1845	299.37	89.58	209.79
2325	421	55	1849	300.01	89.77	210.24
2329	421	55	1853	300.67	89.97	210.70
2333	421	55	1857	301.32	90.16	211.16
2337	421	55	1861	301.96	90.35	211.61
2341	421	55	1865	302.62	90.55	212.07
2345	421	55	1869	303.26	90.74	212.52
2349	421	55	1873	303.92	90.94	212.98
2353	421	55	1877	304.57	91.13	213.44
2357	421	55	1881	305.21	91.32	213.89
2361	421	55	1885	305.87	91.52	214.35
2365	421	55	1889	306.51	91.71	214.80
2369	421	55	1893	307.17	91.91	215.26
2373	421	55	1897	307.82	92.10	215.72
2377	421	55	1901	308.46	92.29	216.17
2381	421	55	1905	309.12	92.49	216.63
2385	421	55	1909	309.76	92.68	217.08
2389	421	55	1913	310.42	92.88	217.54
2393	421	55	1917	311.07	93.07	218.00
2397	421	55	1921	311.71	93.26	218.45
2401	421	55	1925	312.37	93.46	218.91
2405	421	55	1929	313.01	93.65	219.36
2409	421	55	1933	313.67	93.85	219.82
2413	421	55	1937	314.32	94.04	220.28
2417	421	55	1941	314.96	94.23	220.73
2421	421	55	1945	315.62	94.43	221.19
2425	421	55	1949	316.26	94.62	221.64
2429	421	55	1953	316.92	94.82	222.10
2433	421	55	1957	317.57	95.01	222.56
2437	421	55	1961	318.21	95.20	223.01
2441	421	55	1965	318.87	95.40	223.47
2445	421	55	1969	319.51	95.59	223.92
2449	421	55	1973	320.17	95.79	224.38
2453	421	55	1977	320.82	95.98	224.84

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2457	421	55	1981	321.46	96.17	225.29
2461	421	55	1985	322.12	96.37	225.75
2465	421	55	1989	322.76	96.56	226.20
2469	421	55	1993	323.42	96.76	226.66
2473	421	55	1997	324.07	96.95	227.12
2477	421	55	2001	324.71	97.14	227.57
2481	421	55	2005	325.37	97.34	228.03
2485	421	55	2009	326.01	97.53	228.48
2489	421	55	2013	326.67	97.73	228.94
2493	421	55	2017	327.32	97.92	229.40
2497	421	55	2021	327.96	98.11	229.85
2501	421	55	2025	328.62	98.31	230.31
2505	421	55	2029	329.26	98.50	230.76
2509	421	55	2033	329.92	98.70	231.22
2513	421	55	2037	330.57	98.89	231.68
2517	421	55	2041	331.21	99.08	232.13
2521	421	55	2045	331.87	99.28	232.59
2525	421	55	2049	332.51	99.47	233.04
2529	421	55	2053	333.17	99.67	233.50
2533	421	55	2057	333.82	99.86	233.96
2537	421	55	2061	334.46	100.05	234.41
2541	421	55	2065	335.12	100.25	234.87
2545	421	55	2069	335.76	100.44	235.32
2549	421	55	2073	336.42	100.64	235.78
2553	421	55	2077	337.07	100.83	236.24
2557	421	55	2081	337.71	101.02	236.69
2561	421	55	2085	338.37	101.22	237.15
2565	421	55	2089	339.01	101.41	237.60
2569	421	55	2093	339.67	101.61	238.06
2573	421	55	2097	340.32	101.80	238.52
2577	421	55	2101	340.96	101.99	238.97
2581	421	55	2105	341.62	102.19	239.43
2585	421	55	2109	342.26	102.38	239.88
2589	421	55	2113	342.92	102.58	240.34
2593	421	55	2117	343.57	102.77	240.80
2597	421	55	2121	344.21	102.96	241.25
2601	421	55	2125	344.87	103.16	241.71
2605	421	55	2129	345.51	103.35	242.16
2609	421	55	2133	346.17	103.55	242.62
2613	421	55	2137	346.82	103.74	243.08
2617	421	55	2141	347.46	103.93	243.53
2621	421	55	2145	348.12	104.13	243.99
2625	421	55	2149	348.76	104.32	244.44
2629	421	55	2153	349.42	104.52	244.90
2633	421	55	2157	350.07	104.71	245.36
2637	421	55	2161	350.71	104.90	245.81
2641	421	55	2165	351.37	105.10	246.27
2645	421	55	2169	352.01	105.29	246.72
2649	421	55	2173	352.67	105.49	247.18
2653	421	55	2177	353.32	105.68	247.64
2657	421	55	2181	353.96	105.87	248.09
2661	421	55	2185	354.62	106.07	248.55
2665	421	55	2189	355.26	106.26	249.00
2669	421	55	2193	355.92	106.46	249.46
2673	421	55	2197	356.57	106.65	249.92
2677	421	55	2201	357.21	106.84	250.37
2681	421	55	2205	357.87	107.04	250.83
2685	421	55	2209	358.51	107.23	251.28
2689	421	55	2213	359.17	107.43	251.74
2693	421	55	2217	359.82	107.62	252.20

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions payable on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2697	421	55	2221	360.46	107.81	252.65
2701	421	55	2225	361.12	108.01	253.11
2705	421	55	2229	361.76	108.20	253.56
2709	421	55	2233	362.42	108.40	254.02
2713	421	55	2237	363.07	108.59	254.48
2717	421	55	2241	363.71	108.78	254.93
2721	421	55	2245	364.37	108.98	255.39
2725	421	55	2249	365.01	109.17	255.84
2729	421	55	2253	365.67	109.37	256.30
2733	421	55	2257	366.32	109.56	256.76
2737	421	55	2261	366.96	109.75	257.21
2741	421	55	2265	367.62	109.95	257.67
2745	421	55	2269	368.26	110.14	258.12
2749	421	55	2273	368.92	110.34	258.58
2753	421	55	2277	369.57	110.53	259.04
2757	421	55	2281	370.21	110.72	259.49
2761	421	55	2285	370.87	110.92	259.95
2765	421	55	2289	371.51	111.11	260.40
2769	421	55	2293	372.17	111.31	260.86
2773	421	55	2297	372.82	111.50	261.32
2777	421	55	2301	373.46	111.69	261.77
2781	421	55	2305	374.12	111.89	262.23
2785	421	55	2309	374.76	112.08	262.68
2789	421	55	2313	375.42	112.28	263.14
2793	421	55	2317	376.07	112.47	263.60
2797	421	55	2321	376.71	112.66	264.05
2801	421	55	2325	377.37	112.86	264.51
2805	421	55	2329	378.01	113.05	264.96
2809	421	55	2333	378.67	113.25	265.42
2813	421	55	2337	379.32	113.44	265.88
2817	421	55	2341	379.96	113.63	266.33
2821	421	55	2345	380.62	113.83	266.79
2825	421	55	2349	381.26	114.02	267.24
2829	421	55	2353	381.92	114.22	267.70
2833	421	55	2357	382.57	114.41	268.16
2837	421	55	2361	383.21	114.60	268.61
2841	421	55	2365	383.87	114.80	269.07
2845	421	55	2369	384.51	114.99	269.52
2849	421	55	2373	385.17	115.19	269.98
2853	421	55	2377	385.82	115.38	270.44
2857	421	55	2381	386.46	115.57	270.89
2861	421	55	2385	387.12	115.77	271.35
2865	421	55	2389	387.76	115.96	271.80
2869	421	55	2393	388.42	116.16	272.26
2873	421	55	2397	389.07	116.35	272.72
2877	421	55	2401	389.71	116.54	273.17
2881	421	55	2405	390.37	116.74	273.63
2885	421	55	2409	391.01	116.93	274.08
2889	421	55	2413	391.67	117.13	274.54
2893	421	55	2417	392.32	117.32	275.00
2897	421	55	2421	392.96	117.51	275.45
2901	421	55	2425	393.62	117.71	275.91
2905	421	55	2429	394.26	117.90	276.36
2909	421	55	2433	394.92	118.10	276.82
2913	421	55	2437	395.57	118.29	277.28
2917	421	55	2441	396.21	118.48	277.73
2921	421	55	2445	396.87	118.68	278.19
2925	421	55	2449	397.51	118.87	278.64
2929	421	55	2453	398.17	119.07	279.10
2933	421	55	2457	398.82	119.26	279.56

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
2937	421	55	2461	399.46	119.45	280.01
2941	421	55	2465	400.12	119.65	280.47
2945	421	55	2469	400.76	119.84	280.92
2949	421	55	2473	401.42	120.04	281.38
2953	421	55	2477	402.07	120.23	281.84
2957	421	55	2481	402.71	120.42	282.29
2961	421	55	2485	403.37	120.62	282.75
2965	421	55	2489	404.01	120.81	283.20
2969	421	55	2493	404.67	121.01	283.66
2973	421	55	2497	405.32	121.20	284.12
2977	421	55	2501	405.96	121.39	284.57
2981	421	55	2505	406.62	121.59	285.03
2985	421	55	2509	407.26	121.78	285.48
2989	421	55	2513	407.92	121.98	285.94
2993	421	55	2517	408.57	122.17	286.40
2997	421	55	2521	409.21	122.36	286.85
3001	421	55	2525	409.87	122.56	287.31
3005	421	55	2529	410.51	122.75	287.76
3009	421	55	2533	411.17	122.95	288.22
3013	421	55	2537	411.82	123.14	288.68
3017	421	55	2541	412.46	123.33	289.13
3021	421	55	2545	413.12	123.53	289.59
3025	421	55	2549	413.76	123.72	290.04
3029	421	55	2553	414.42	123.92	290.50
3033	421	55	2557	415.07	124.11	290.96
3037	421	55	2561	415.71	124.30	291.41
3041	421	55	2565	416.37	124.50	291.87
3045	421	55	2569	417.01	124.69	292.32
3049	421	55	2573	417.67	124.89	292.78
3053	421	55	2577	418.32	125.08	293.24
3057	421	55	2581	418.96	125.27	293.69
3061	421	55	2585	419.62	125.47	294.15
3065	421	55	2589	420.26	125.66	294.60
3069	421	55	2593	420.92	125.86	295.06
3073	421	55	2597	421.57	126.05	295.52
3077	421	55	2601	422.21	126.24	295.97
3081	421	55	2605	422.87	126.44	296.43
3085	421	55	2609	423.51	126.63	296.88
3089	421	55	2613	424.17	126.83	297.34
3093	421	55	2617	424.82	127.02	297.80
3097	421	55	2621	425.46	127.21	298.25
3101	421	55	2625	426.12	127.41	298.71
3105	421	55	2629	426.76	127.60	299.16
3109	421	55	2633	427.42	127.80	299.62
3113	421	55	2637	428.07	127.99	300.08
3117	421	55	2641	428.71	128.18	300.53
3121	421	55	2645	429.37	128.38	300.99
3125	421	55	2649	430.01	128.57	301.44
3129	421	55	2653	430.67	128.77	301.90
3133	421	55	2657	431.32	128.96	302.36
3137	421	55	2661	431.96	129.15	302.81
3141	421	55	2665	432.62	129.35	303.27
3145	421	55	2669	433.26	129.54	303.72
3149	421	55	2673	433.92	129.74	304.18
3153	421	55	2677	434.57	129.93	304.64
3157	421	55	2681	435.21	130.12	305.09
3161	421	55	2685	435.70	130.27	305.43
3163	421	55	2687	435.87	130.32	305.55

If the employee's gross pay is over £3163, go to page 82.

Weekly table for Contracted-out Money Purchase contributions where employee has deferment for use from 6 April 2010 to 5 April 2011

Use this table for

employees in your Contracted-out Money Purchase Scheme or the salary related part of your Contracted-out Mixed Benefit Scheme, for whom you hold form RD950 or CA2700.

Do not use this table for

- employees who are State Pension age or over, see leaflet CF393(IOM)
- employees in a Contract-out Salary Related Scheme, or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CF392(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- enter 'S' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a-1e of the table to columns 1a-1e 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 82.

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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£ Up to and including 96.99	£	£	£	£ p	£ p	£ p
No NIC Liability, make no entries on forms T11 and T14						
97	97	0	0	0.00	0.00	0.00
98	97	1	0	R 0.04	0.00	R 0.04
99	97	2	0	R 0.07	0.00	R 0.07
100	97	3	0	R 0.11	0.00	R 0.11
101	97	4	0	R 0.13	0.00	R 0.13
102	97	5	0	R 0.17	0.00	R 0.17
103	97	6	0	R 0.19	0.00	R 0.19
104	97	7	0	R 0.22	0.00	R 0.22
105	97	8	0	R 0.26	0.00	R 0.26
106	97	9	0	R 0.28	0.00	R 0.28
107	97	10	0	R 0.32	0.00	R 0.32
108	97	11	0	R 0.34	0.00	R 0.34
109	97	12	0	R 0.37	0.00	R 0.37
110	97	13	0	R 0.39	0.00	R 0.39
111	97	13	1	R 0.21	0.00	R 0.21
112	97	13	2	R 0.09	0.00	R 0.09
113	97	13	3	0.04	0.00	0.04
114	97	13	4	0.16	0.00	0.16
115	97	13	5	0.29	0.00	0.29
116	97	13	6	0.41	0.00	0.41
117	97	13	7	0.53	0.00	0.53
118	97	13	8	0.66	0.00	0.66
119	97	13	9	0.78	0.00	0.78
120	97	13	10	0.91	0.00	0.91
121	97	13	11	1.03	0.00	1.03
122	97	13	12	1.15	0.00	1.15
123	97	13	13	1.28	0.00	1.28
124	97	13	14	1.40	0.00	1.40
125	97	13	15	1.53	0.00	1.53
126	97	13	16	1.65	0.00	1.65

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
127	97	13	17	1.77	0.00	1.77
128	97	13	18	1.90	0.00	1.90
129	97	13	19	2.02	0.00	2.02
130	97	13	20	2.15	0.00	2.15
131	97	13	21	2.27	0.00	2.27
132	97	13	22	2.39	0.01	2.38
133	97	13	23	2.52	0.02	2.50
134	97	13	24	2.64	0.03	2.61
135	97	13	25	2.77	0.04	2.73
136	97	13	26	2.89	0.05	2.84
137	97	13	27	3.01	0.06	2.95
138	97	13	28	3.14	0.07	3.07
139	97	13	29	3.26	0.08	3.18
140	97	13	30	3.39	0.09	3.30
141	97	13	31	3.51	0.10	3.41
142	97	13	32	3.63	0.11	3.52
143	97	13	33	3.76	0.12	3.64
144	97	13	34	3.88	0.13	3.75
145	97	13	35	4.01	0.14	3.87
146	97	13	36	4.13	0.15	3.98
147	97	13	37	4.25	0.16	4.09
148	97	13	38	4.38	0.17	4.21
149	97	13	39	4.50	0.18	4.32
150	97	13	40	4.63	0.19	4.44
151	97	13	41	4.75	0.20	4.55
152	97	13	42	4.87	0.21	4.66
153	97	13	43	5.00	0.22	4.78
154	97	13	44	5.12	0.23	4.89
155	97	13	45	5.25	0.24	5.01
156	97	13	46	5.37	0.25	5.12
157	97	13	47	5.49	0.26	5.23
158	97	13	48	5.62	0.27	5.35
159	97	13	49	5.74	0.28	5.46
160	97	13	50	5.87	0.29	5.58
161	97	13	51	5.99	0.30	5.69
162	97	13	52	6.11	0.31	5.80
163	97	13	53	6.24	0.32	5.92
164	97	13	54	6.36	0.33	6.03
165	97	13	55	6.49	0.34	6.15
166	97	13	56	6.61	0.35	6.26
167	97	13	57	6.73	0.36	6.37
168	97	13	58	6.86	0.37	6.49
169	97	13	59	6.98	0.38	6.60
170	97	13	60	7.11	0.39	6.72
171	97	13	61	7.23	0.40	6.83
172	97	13	62	7.35	0.41	6.94
173	97	13	63	7.48	0.42	7.06
174	97	13	64	7.60	0.43	7.17
175	97	13	65	7.73	0.44	7.29
176	97	13	66	7.85	0.45	7.40
177	97	13	67	7.97	0.46	7.51
178	97	13	68	8.10	0.47	7.63
179	97	13	69	8.22	0.48	7.74
180	97	13	70	8.35	0.49	7.86
181	97	13	71	8.47	0.50	7.97
182	97	13	72	8.59	0.51	8.08
183	97	13	73	8.72	0.52	8.20
184	97	13	74	8.84	0.53	8.31
185	97	13	75	8.97	0.54	8.43
186	97	13	76	9.09	0.55	8.54

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
187	97	13	77	9.21	0.56	8.65
188	97	13	78	9.34	0.57	8.77
189	97	13	79	9.46	0.58	8.88
190	97	13	80	9.59	0.59	9.00
191	97	13	81	9.71	0.60	9.11
192	97	13	82	9.83	0.61	9.22
193	97	13	83	9.96	0.62	9.34
194	97	13	84	10.08	0.63	9.45
195	97	13	85	10.21	0.64	9.57
196	97	13	86	10.33	0.65	9.68
197	97	13	87	10.45	0.66	9.79
198	97	13	88	10.58	0.67	9.91
199	97	13	89	10.70	0.68	10.02
200	97	13	90	10.83	0.69	10.14
201	97	13	91	10.95	0.70	10.25
202	97	13	92	11.07	0.71	10.36
203	97	13	93	11.20	0.72	10.48
204	97	13	94	11.32	0.73	10.59
205	97	13	95	11.45	0.74	10.71
206	97	13	96	11.57	0.75	10.82
207	97	13	97	11.69	0.76	10.93
208	97	13	98	11.82	0.77	11.05
209	97	13	99	11.94	0.78	11.16
210	97	13	100	12.07	0.79	11.28
211	97	13	101	12.19	0.80	11.39
212	97	13	102	12.31	0.81	11.50
213	97	13	103	12.44	0.82	11.62
214	97	13	104	12.56	0.83	11.73
215	97	13	105	12.69	0.84	11.85
216	97	13	106	12.81	0.85	11.96
217	97	13	107	12.93	0.86	12.07
218	97	13	108	13.06	0.87	12.19
219	97	13	109	13.18	0.88	12.30
220	97	13	110	13.31	0.89	12.42
221	97	13	111	13.43	0.90	12.53
222	97	13	112	13.55	0.91	12.64
223	97	13	113	13.68	0.92	12.76
224	97	13	114	13.80	0.93	12.87
225	97	13	115	13.93	0.94	12.99
226	97	13	116	14.05	0.95	13.10
227	97	13	117	14.17	0.96	13.21
228	97	13	118	14.30	0.97	13.33
229	97	13	119	14.42	0.98	13.44
230	97	13	120	14.55	0.99	13.56
231	97	13	121	14.67	1.00	13.67
232	97	13	122	14.79	1.01	13.78
233	97	13	123	14.92	1.02	13.90
234	97	13	124	15.04	1.03	14.01
235	97	13	125	15.17	1.04	14.13
236	97	13	126	15.29	1.05	14.24
237	97	13	127	15.41	1.06	14.35
238	97	13	128	15.54	1.07	14.47
239	97	13	129	15.66	1.08	14.58
240	97	13	130	15.79	1.09	14.70
241	97	13	131	15.91	1.10	14.81
242	97	13	132	16.03	1.11	14.92
243	97	13	133	16.16	1.12	15.04
244	97	13	134	16.28	1.13	15.15
245	97	13	135	16.41	1.14	15.27
246	97	13	136	16.53	1.15	15.38

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
247	97	13	137	16.65	1.16	15.49
248	97	13	138	16.78	1.17	15.61
249	97	13	139	16.90	1.18	15.72
250	97	13	140	17.03	1.19	15.84
251	97	13	141	17.15	1.20	15.95
252	97	13	142	17.27	1.21	16.06
253	97	13	143	17.40	1.22	16.18
254	97	13	144	17.52	1.23	16.29
255	97	13	145	17.65	1.24	16.41
256	97	13	146	17.77	1.25	16.52
257	97	13	147	17.89	1.26	16.63
258	97	13	148	18.02	1.27	16.75
259	97	13	149	18.14	1.28	16.86
260	97	13	150	18.27	1.29	16.98
261	97	13	151	18.39	1.30	17.09
262	97	13	152	18.51	1.31	17.20
263	97	13	153	18.64	1.32	17.32
264	97	13	154	18.76	1.33	17.43
265	97	13	155	18.89	1.34	17.55
266	97	13	156	19.01	1.35	17.66
267	97	13	157	19.13	1.36	17.77
268	97	13	158	19.26	1.37	17.89
269	97	13	159	19.38	1.38	18.00
270	97	13	160	19.51	1.39	18.12
271	97	13	161	19.63	1.40	18.23
272	97	13	162	19.75	1.41	18.34
273	97	13	163	19.88	1.42	18.46
274	97	13	164	20.00	1.43	18.57
275	97	13	165	20.13	1.44	18.69
276	97	13	166	20.25	1.45	18.80
277	97	13	167	20.37	1.46	18.91
278	97	13	168	20.50	1.47	19.03
279	97	13	169	20.62	1.48	19.14
280	97	13	170	20.75	1.49	19.26
281	97	13	171	20.87	1.50	19.37
282	97	13	172	20.99	1.51	19.48
283	97	13	173	21.12	1.52	19.60
284	97	13	174	21.24	1.53	19.71
285	97	13	175	21.37	1.54	19.83
286	97	13	176	21.49	1.55	19.94
287	97	13	177	21.61	1.56	20.05
288	97	13	178	21.74	1.57	20.17
289	97	13	179	21.86	1.58	20.28
290	97	13	180	21.99	1.59	20.40
291	97	13	181	22.11	1.60	20.51
292	97	13	182	22.23	1.61	20.62
293	97	13	183	22.36	1.62	20.74
294	97	13	184	22.48	1.63	20.85
295	97	13	185	22.61	1.64	20.97
296	97	13	186	22.73	1.65	21.08
297	97	13	187	22.85	1.66	21.19
298	97	13	188	22.98	1.67	21.31
299	97	13	189	23.10	1.68	21.42
300	97	13	190	23.23	1.69	21.54
301	97	13	191	23.35	1.70	21.65
302	97	13	192	23.47	1.71	21.76
303	97	13	193	23.60	1.72	21.88
304	97	13	194	23.72	1.73	21.99
305	97	13	195	23.85	1.74	22.11
306	97	13	196	23.97	1.75	22.22

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
307	97	13	197	24.09	1.76	22.33
308	97	13	198	24.22	1.77	22.45
309	97	13	199	24.34	1.78	22.56
310	97	13	200	24.47	1.79	22.68
311	97	13	201	24.59	1.80	22.79
312	97	13	202	24.71	1.81	22.90
313	97	13	203	24.84	1.82	23.02
314	97	13	204	24.96	1.83	23.13
315	97	13	205	25.09	1.84	23.25
316	97	13	206	25.21	1.85	23.36
317	97	13	207	25.33	1.86	23.47
318	97	13	208	25.46	1.87	23.59
319	97	13	209	25.58	1.88	23.70
320	97	13	210	25.71	1.89	23.82
321	97	13	211	25.83	1.90	23.93
322	97	13	212	25.95	1.91	24.04
323	97	13	213	26.08	1.92	24.16
324	97	13	214	26.20	1.93	24.27
325	97	13	215	26.33	1.94	24.39
326	97	13	216	26.45	1.95	24.50
327	97	13	217	26.57	1.96	24.61
328	97	13	218	26.70	1.97	24.73
329	97	13	219	26.82	1.98	24.84
330	97	13	220	26.95	1.99	24.96
331	97	13	221	27.07	2.00	25.07
332	97	13	222	27.19	2.01	25.18
333	97	13	223	27.32	2.02	25.30
334	97	13	224	27.44	2.03	25.41
335	97	13	225	27.57	2.04	25.53
336	97	13	226	27.69	2.05	25.64
337	97	13	227	27.81	2.06	25.75
338	97	13	228	27.94	2.07	25.87
339	97	13	229	28.06	2.08	25.98
340	97	13	230	28.19	2.09	26.10
341	97	13	231	28.31	2.10	26.21
342	97	13	232	28.43	2.11	26.32
343	97	13	233	28.56	2.12	26.44
344	97	13	234	28.68	2.13	26.55
345	97	13	235	28.81	2.14	26.67
346	97	13	236	28.93	2.15	26.78
347	97	13	237	29.05	2.16	26.89
348	97	13	238	29.18	2.17	27.01
349	97	13	239	29.30	2.18	27.12
350	97	13	240	29.43	2.19	27.24
351	97	13	241	29.55	2.20	27.35
352	97	13	242	29.67	2.21	27.46
353	97	13	243	29.80	2.22	27.58
354	97	13	244	29.92	2.23	27.69
355	97	13	245	30.05	2.24	27.81
356	97	13	246	30.17	2.25	27.92
357	97	13	247	30.29	2.26	28.03
358	97	13	248	30.42	2.27	28.15
359	97	13	249	30.54	2.28	28.26
360	97	13	250	30.67	2.29	28.38
361	97	13	251	30.79	2.30	28.49
362	97	13	252	30.91	2.31	28.60
363	97	13	253	31.04	2.32	28.72
364	97	13	254	31.16	2.33	28.83
365	97	13	255	31.29	2.34	28.95
366	97	13	256	31.41	2.35	29.06

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
367	97	13	257	31.53	2.36	29.17
368	97	13	258	31.66	2.37	29.29
369	97	13	259	31.78	2.38	29.40
370	97	13	260	31.91	2.39	29.52
371	97	13	261	32.03	2.40	29.63
372	97	13	262	32.15	2.41	29.74
373	97	13	263	32.28	2.42	29.86
374	97	13	264	32.40	2.43	29.97
375	97	13	265	32.53	2.44	30.09
376	97	13	266	32.65	2.45	30.20
377	97	13	267	32.77	2.46	30.31
378	97	13	268	32.90	2.47	30.43
379	97	13	269	33.02	2.48	30.54
380	97	13	270	33.15	2.49	30.66
381	97	13	271	33.27	2.50	30.77
382	97	13	272	33.39	2.51	30.88
383	97	13	273	33.52	2.52	31.00
384	97	13	274	33.64	2.53	31.11
385	97	13	275	33.77	2.54	31.23
386	97	13	276	33.89	2.55	31.34
387	97	13	277	34.01	2.56	31.45
388	97	13	278	34.14	2.57	31.57
389	97	13	279	34.26	2.58	31.68
390	97	13	280	34.39	2.59	31.80
391	97	13	281	34.51	2.60	31.91
392	97	13	282	34.63	2.61	32.02
393	97	13	283	34.76	2.62	32.14
394	97	13	284	34.88	2.63	32.25
395	97	13	285	35.01	2.64	32.37
396	97	13	286	35.13	2.65	32.48
397	97	13	287	35.25	2.66	32.59
398	97	13	288	35.38	2.67	32.71
399	97	13	289	35.50	2.68	32.82
400	97	13	290	35.63	2.69	32.94
401	97	13	291	35.75	2.70	33.05
402	97	13	292	35.87	2.71	33.16
403	97	13	293	36.00	2.72	33.28
404	97	13	294	36.12	2.73	33.39
405	97	13	295	36.25	2.74	33.51
406	97	13	296	36.37	2.75	33.62
407	97	13	297	36.49	2.76	33.73
408	97	13	298	36.62	2.77	33.85
409	97	13	299	36.74	2.78	33.96
410	97	13	300	36.87	2.79	34.08
411	97	13	301	36.99	2.80	34.19
412	97	13	302	37.11	2.81	34.30
413	97	13	303	37.24	2.82	34.42
414	97	13	304	37.36	2.83	34.53
415	97	13	305	37.49	2.84	34.65
416	97	13	306	37.61	2.85	34.76
417	97	13	307	37.73	2.86	34.87
418	97	13	308	37.86	2.87	34.99
419	97	13	309	37.98	2.88	35.10
420	97	13	310	38.11	2.89	35.22
421	97	13	311	38.23	2.90	35.33
422	97	13	312	38.35	2.91	35.44
423	97	13	313	38.48	2.92	35.56
424	97	13	314	38.60	2.93	35.67
425	97	13	315	38.73	2.94	35.79
426	97	13	316	38.85	2.95	35.90

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
427	97	13	317	38.97	2.96	36.01
428	97	13	318	39.10	2.97	36.13
429	97	13	319	39.22	2.98	36.24
430	97	13	320	39.35	2.99	36.36
431	97	13	321	39.47	3.00	36.47
432	97	13	322	39.59	3.01	36.58
433	97	13	323	39.72	3.02	36.70
434	97	13	324	39.84	3.03	36.81
435	97	13	325	39.97	3.04	36.93
436	97	13	326	40.09	3.05	37.04
437	97	13	327	40.21	3.06	37.15
438	97	13	328	40.34	3.07	37.27
439	97	13	329	40.46	3.08	37.38
440	97	13	330	40.59	3.09	37.50
441	97	13	331	40.71	3.10	37.61
442	97	13	332	40.83	3.11	37.72
443	97	13	333	40.96	3.12	37.84
444	97	13	334	41.08	3.13	37.95
445	97	13	335	41.21	3.14	38.07
446	97	13	336	41.33	3.15	38.18
447	97	13	337	41.45	3.16	38.29
448	97	13	338	41.58	3.17	38.41
449	97	13	339	41.70	3.18	38.52
450	97	13	340	41.83	3.19	38.64
451	97	13	341	41.95	3.20	38.75
452	97	13	342	42.07	3.21	38.86
453	97	13	343	42.20	3.22	38.98
454	97	13	344	42.32	3.23	39.09
455	97	13	345	42.45	3.24	39.21
456	97	13	346	42.57	3.25	39.32
457	97	13	347	42.69	3.26	39.43
458	97	13	348	42.82	3.27	39.55
459	97	13	349	42.94	3.28	39.66
460	97	13	350	43.07	3.29	39.78
461	97	13	351	43.19	3.30	39.89
462	97	13	352	43.31	3.31	40.00
463	97	13	353	43.44	3.32	40.12
464	97	13	354	43.56	3.33	40.23
465	97	13	355	43.69	3.34	40.35
466	97	13	356	43.81	3.35	40.46
467	97	13	357	43.93	3.36	40.57
468	97	13	358	44.06	3.37	40.69
469	97	13	359	44.18	3.38	40.80
470	97	13	360	44.31	3.39	40.92
471	97	13	361	44.43	3.40	41.03
472	97	13	362	44.55	3.41	41.14
473	97	13	363	44.68	3.42	41.26
474	97	13	364	44.80	3.43	41.37
475	97	13	365	44.93	3.44	41.49
476	97	13	366	45.05	3.45	41.60
477	97	13	367	45.17	3.46	41.71
478	97	13	368	45.30	3.47	41.83
479	97	13	369	45.42	3.48	41.94
480	97	13	370	45.55	3.49	42.06
481	97	13	371	45.67	3.50	42.17
482	97	13	372	45.79	3.51	42.28
483	97	13	373	45.92	3.52	42.40
484	97	13	374	46.04	3.53	42.51
485	97	13	375	46.17	3.54	42.63
486	97	13	376	46.29	3.55	42.74

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
487	97	13	377	46.41	3.56	42.85
488	97	13	378	46.54	3.57	42.97
489	97	13	379	46.66	3.58	43.08
490	97	13	380	46.79	3.59	43.20
491	97	13	381	46.91	3.60	43.31
492	97	13	382	47.03	3.61	43.42
493	97	13	383	47.16	3.62	43.54
494	97	13	384	47.28	3.63	43.65
495	97	13	385	47.41	3.64	43.77
496	97	13	386	47.53	3.65	43.88
497	97	13	387	47.65	3.66	43.99
498	97	13	388	47.78	3.67	44.11
499	97	13	389	47.90	3.68	44.22
500	97	13	390	48.03	3.69	44.34
501	97	13	391	48.15	3.70	44.45
502	97	13	392	48.27	3.71	44.56
503	97	13	393	48.40	3.72	44.68
504	97	13	394	48.52	3.73	44.79
505	97	13	395	48.65	3.74	44.91
506	97	13	396	48.77	3.75	45.02
507	97	13	397	48.89	3.76	45.13
508	97	13	398	49.02	3.77	45.25
509	97	13	399	49.14	3.78	45.36
510	97	13	400	49.27	3.79	45.48
511	97	13	401	49.39	3.80	45.59
512	97	13	402	49.51	3.81	45.70
513	97	13	403	49.64	3.82	45.82
514	97	13	404	49.76	3.83	45.93
515	97	13	405	49.89	3.84	46.05
516	97	13	406	50.01	3.85	46.16
517	97	13	407	50.13	3.86	46.27
518	97	13	408	50.26	3.87	46.39
519	97	13	409	50.38	3.88	46.50
520	97	13	410	50.51	3.89	46.62
521	97	13	411	50.63	3.90	46.73
522	97	13	412	50.75	3.91	46.84
523	97	13	413	50.88	3.92	46.96
524	97	13	414	51.00	3.93	47.07
525	97	13	415	51.13	3.94	47.19
526	97	13	416	51.25	3.95	47.30
527	97	13	417	51.37	3.96	47.41
528	97	13	418	51.50	3.97	47.53
529	97	13	419	51.62	3.98	47.64
530	97	13	420	51.75	3.99	47.76
531	97	13	421	51.87	4.00	47.87
532	97	13	422	51.99	4.01	47.98
533	97	13	423	52.12	4.02	48.10
534	97	13	424	52.24	4.03	48.21
535	97	13	425	52.37	4.04	48.33
536	97	13	426	52.49	4.05	48.44
537	97	13	427	52.61	4.06	48.55
538	97	13	428	52.74	4.07	48.67
539	97	13	429	52.86	4.08	48.78
540	97	13	430	52.99	4.09	48.90
541	97	13	431	53.11	4.10	49.01
542	97	13	432	53.23	4.11	49.12
543	97	13	433	53.36	4.12	49.24
544	97	13	434	53.48	4.13	49.35
545	97	13	435	53.61	4.14	49.47
546	97	13	436	53.73	4.15	49.58

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
547	97	13	437	53.85	4.16	49.69
548	97	13	438	53.98	4.17	49.81
549	97	13	439	54.10	4.18	49.92
550	97	13	440	54.23	4.19	50.04
551	97	13	441	54.35	4.20	50.15
552	97	13	442	54.47	4.21	50.26
553	97	13	443	54.60	4.22	50.38
554	97	13	444	54.72	4.23	50.49
555	97	13	445	54.85	4.24	50.61
556	97	13	446	54.97	4.25	50.72
557	97	13	447	55.09	4.26	50.83
558	97	13	448	55.22	4.27	50.95
559	97	13	449	55.34	4.28	51.06
560	97	13	450	55.47	4.29	51.18
561	97	13	451	55.59	4.30	51.29
562	97	13	452	55.71	4.31	51.40
563	97	13	453	55.84	4.32	51.52
564	97	13	454	55.96	4.33	51.63
565	97	13	455	56.09	4.34	51.75
566	97	13	456	56.21	4.35	51.86
567	97	13	457	56.33	4.36	51.97
568	97	13	458	56.46	4.37	52.09
569	97	13	459	56.58	4.38	52.20
570	97	13	460	56.71	4.39	52.32
571	97	13	461	56.83	4.40	52.43
572	97	13	462	56.95	4.41	52.54
573	97	13	463	57.08	4.42	52.66
574	97	13	464	57.20	4.43	52.77
575	97	13	465	57.33	4.44	52.89
576	97	13	466	57.45	4.45	53.00
577	97	13	467	57.57	4.46	53.11
578	97	13	468	57.70	4.47	53.23
579	97	13	469	57.82	4.48	53.34
580	97	13	470	57.95	4.49	53.46
581	97	13	471	58.07	4.50	53.57
582	97	13	472	58.19	4.51	53.68
583	97	13	473	58.32	4.52	53.80
584	97	13	474	58.44	4.53	53.91
585	97	13	475	58.57	4.54	54.03
586	97	13	476	58.69	4.55	54.14
587	97	13	477	58.81	4.56	54.25
588	97	13	478	58.94	4.57	54.37
589	97	13	479	59.06	4.58	54.48
590	97	13	480	59.19	4.59	54.60
591	97	13	481	59.31	4.60	54.71
592	97	13	482	59.43	4.61	54.82
593	97	13	483	59.56	4.62	54.94
594	97	13	484	59.68	4.63	55.05
595	97	13	485	59.81	4.64	55.17
596	97	13	486	59.93	4.65	55.28
597	97	13	487	60.05	4.66	55.39
598	97	13	488	60.18	4.67	55.51
599	97	13	489	60.30	4.68	55.62
600	97	13	490	60.43	4.69	55.74
601	97	13	491	60.55	4.70	55.85
602	97	13	492	60.67	4.71	55.96
603	97	13	493	60.80	4.72	56.08
604	97	13	494	60.92	4.73	56.19
605	97	13	495	61.05	4.74	56.31
606	97	13	496	61.17	4.75	56.42

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
607	97	13	497	61.29	4.76	56.53
608	97	13	498	61.42	4.77	56.65
609	97	13	499	61.54	4.78	56.76
610	97	13	500	61.67	4.79	56.88
611	97	13	501	61.79	4.80	56.99
612	97	13	502	61.91	4.81	57.10
613	97	13	503	62.04	4.82	57.22
614	97	13	504	62.16	4.83	57.33
615	97	13	505	62.29	4.84	57.45
616	97	13	506	62.41	4.85	57.56
617	97	13	507	62.53	4.86	57.67
618	97	13	508	62.66	4.87	57.79
619	97	13	509	62.78	4.88	57.90
620	97	13	510	62.91	4.89	58.02
621	97	13	511	63.03	4.90	58.13
622	97	13	512	63.15	4.91	58.24
623	97	13	513	63.28	4.92	58.36
624	97	13	514	63.40	4.93	58.47
625	97	13	515	63.53	4.94	58.59
626	97	13	516	63.65	4.95	58.70
627	97	13	517	63.77	4.96	58.81
628	97	13	518	63.90	4.97	58.93
629	97	13	519	64.02	4.98	59.04
630	97	13	520	64.15	4.99	59.16
631	97	13	521	64.27	5.00	59.27
632	97	13	522	64.39	5.01	59.38
633	97	13	523	64.52	5.02	59.50
634	97	13	524	64.64	5.03	59.61
635	97	13	525	64.77	5.04	59.73
636	97	13	526	64.89	5.05	59.84
637	97	13	527	65.01	5.06	59.95
638	97	13	528	65.14	5.07	60.07
639	97	13	529	65.26	5.08	60.18
640	97	13	530	65.39	5.09	60.30
641	97	13	531	65.51	5.10	60.41
642	97	13	532	65.63	5.11	60.52
643	97	13	533	65.76	5.12	60.64
644	97	13	534	65.88	5.13	60.75
645	97	13	535	66.01	5.14	60.87
646	97	13	536	66.13	5.15	60.98
647	97	13	537	66.25	5.16	61.09
648	97	13	538	66.38	5.17	61.21
649	97	13	539	66.50	5.18	61.32
650	97	13	540	66.63	5.19	61.44
651	97	13	541	66.75	5.20	61.55
652	97	13	542	66.87	5.21	61.66
653	97	13	543	67.00	5.22	61.78
654	97	13	544	67.12	5.23	61.89
655	97	13	545	67.25	5.24	62.01
656	97	13	546	67.37	5.25	62.12
657	97	13	547	67.49	5.26	62.23
658	97	13	548	67.62	5.27	62.35
659	97	13	549	67.74	5.28	62.46
660	97	13	550	67.87	5.29	62.58
661	97	13	551	67.99	5.30	62.69
662	97	13	552	68.11	5.31	62.80
663	97	13	553	68.24	5.32	62.92
664	97	13	554	68.36	5.33	63.03
665	97	13	555	68.49	5.34	63.15
666	97	13	556	68.61	5.35	63.26

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
667	97	13	557	68.73	5.36	63.37
668	97	13	558	68.86	5.37	63.49
669	97	13	559	68.98	5.38	63.60
670	97	13	560	69.11	5.39	63.72
671	97	13	561	69.23	5.40	63.83
672	97	13	562	69.35	5.41	63.94
673	97	13	563	69.48	5.42	64.06
674	97	13	564	69.60	5.43	64.17
675	97	13	565	69.73	5.44	64.29
676	97	13	566	69.85	5.45	64.40
677	97	13	567	69.97	5.46	64.51
678	97	13	568	70.10	5.47	64.63
679	97	13	569	70.22	5.48	64.74
680	97	13	570	70.35	5.49	64.86
681	97	13	571	70.47	5.50	64.97
682	97	13	572	70.59	5.51	65.08
683	97	13	573	70.72	5.52	65.20
684	97	13	574	70.84	5.53	65.31
685	97	13	575	70.97	5.54	65.43
686	97	13	576	71.09	5.55	65.54
687	97	13	577	71.21	5.56	65.65
688	97	13	578	71.34	5.57	65.77
689	97	13	579	71.46	5.58	65.88
690	97	13	580	71.59	5.59	66.00
691	97	13	581	71.71	5.60	66.11
692	97	13	582	71.83	5.61	66.22
693	97	13	583	71.96	5.62	66.34
694	97	13	584	72.08	5.63	66.45
695	97	13	585	72.21	5.64	66.57
696	97	13	586	72.33	5.65	66.68
697	97	13	587	72.45	5.66	66.79
698	97	13	588	72.58	5.67	66.91
699	97	13	589	72.70	5.68	67.02
700	97	13	590	72.83	5.69	67.14
701	97	13	591	72.95	5.70	67.25
702	97	13	592	73.07	5.71	67.36
703	97	13	593	73.20	5.72	67.48
704	97	13	594	73.32	5.73	67.59
705	97	13	595	73.45	5.74	67.71
706	97	13	596	73.57	5.75	67.82
707	97	13	597	73.69	5.76	67.93
708	97	13	598	73.82	5.77	68.05
709	97	13	599	73.94	5.78	68.16
710	97	13	600	74.07	5.79	68.28
711	97	13	601	74.19	5.80	68.39
712	97	13	602	74.31	5.81	68.50
713	97	13	603	74.44	5.82	68.62
714	97	13	604	74.56	5.83	68.73
715	97	13	605	74.69	5.84	68.85
716	97	13	606	74.81	5.85	68.96
717	97	13	607	74.93	5.86	69.07
718	97	13	608	75.06	5.87	69.19
719	97	13	609	75.18	5.88	69.30
720	97	13	610	75.31	5.89	69.42
721	97	13	611	75.43	5.90	69.53
722	97	13	612	75.55	5.91	69.64
723	97	13	613	75.68	5.92	69.76
724	97	13	614	75.80	5.93	69.87
725	97	13	615	75.93	5.94	69.99
726	97	13	616	76.05	5.95	70.10

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
727	97	13	617	76.17	5.96	70.21
728	97	13	618	76.30	5.97	70.33
729	97	13	619	76.42	5.98	70.44
730	97	13	620	76.49	5.99	70.50

If the employee's gross pay is over £730, go to page 82.

Monthly table for Contracted-out Money Related contributions
where employee has deferment for use from 6 April 2010 to 5 April 2011

Use this table for

employees in your Contracted-out Monthly Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme, for whom you hold form RD950 or CA2700.

Do not use this table for

- employees who are State Pension age or over, see leaflet CF393(IOM)
- employees in a Contract-out Salary Related Scheme, or in the salary related part of a Contracted-out Mixed Benefit Scheme, see leaflet CF392(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- enter 'S' and the Scheme Contracting-out Number in the space provided in the 'End of Year Summary' box of form T11
- copy the figures in columns 1a-1e of the table to columns 1a-1e 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 82.

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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
Up to and including 420.99	No NIC Liability, make no entries on forms T11 and T14					
421	421	0	0	0.00	0.00	0.00
425	421	4	0	R 0.18	0.00	R 0.18
429	421	8	0	R 0.30	0.00	R 0.30
433	421	12	0	R 0.42	0.00	R 0.42
437	421	16	0	R 0.54	0.00	R 0.54
441	421	20	0	R 0.66	0.00	R 0.66
445	421	24	0	R 0.78	0.00	R 0.78
449	421	28	0	R 0.90	0.00	R 0.90
453	421	32	0	R 1.02	0.00	R 1.02
457	421	36	0	R 1.14	0.00	R 1.14
461	421	40	0	R 1.26	0.00	R 1.26
465	421	44	0	R 1.38	0.00	R 1.38
469	421	48	0	R 1.50	0.00	R 1.50
473	421	52	0	R 1.61	0.00	R 1.61
476	421	55	0	R 1.65	0.00	R 1.65
477	421	55	1	R 1.28	0.00	R 1.28
481	421	55	5	R 0.78	0.00	R 0.78
485	421	55	9	R 0.29	0.00	R 0.29
489	421	55	13	0.21	0.00	0.21
493	421	55	17	0.71	0.00	0.71
497	421	55	21	1.20	0.00	1.20
501	421	55	25	1.70	0.00	1.70
505	421	55	29	2.19	0.00	2.19
509	421	55	33	2.69	0.00	2.69
513	421	55	37	3.19	0.00	3.19
517	421	55	41	3.68	0.00	3.68
521	421	55	45	4.18	0.00	4.18
525	421	55	49	4.67	0.00	4.67
529	421	55	53	5.17	0.00	5.17
533	421	55	57	5.67	0.00	5.67

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
537	421	55	61	6.16	0.00	6.16
541	421	55	65	6.66	0.00	6.66
545	421	55	69	7.15	0.00	7.15
549	421	55	73	7.65	0.00	7.65
553	421	55	77	8.15	0.00	8.15
557	421	55	81	8.64	0.00	8.64
561	421	55	85	9.14	0.00	9.14
565	421	55	89	9.63	0.03	9.60
569	421	55	93	10.13	0.07	10.06
573	421	55	97	10.63	0.11	10.52
577	421	55	101	11.12	0.15	10.97
581	421	55	105	11.62	0.19	11.43
585	421	55	109	12.11	0.23	11.88
589	421	55	113	12.61	0.27	12.34
593	421	55	117	13.11	0.31	12.80
597	421	55	121	13.60	0.35	13.25
601	421	55	125	14.10	0.39	13.71
605	421	55	129	14.59	0.43	14.16
609	421	55	133	15.09	0.47	14.62
613	421	55	137	15.59	0.51	15.08
617	421	55	141	16.08	0.55	15.53
621	421	55	145	16.58	0.59	15.99
625	421	55	149	17.07	0.63	16.44
629	421	55	153	17.57	0.67	16.90
633	421	55	157	18.07	0.71	17.36
637	421	55	161	18.56	0.75	17.81
641	421	55	165	19.06	0.79	18.27
645	421	55	169	19.55	0.83	18.72
649	421	55	173	20.05	0.87	19.18
653	421	55	177	20.55	0.91	19.64
657	421	55	181	21.04	0.95	20.09
661	421	55	185	21.54	0.99	20.55
665	421	55	189	22.03	1.03	21.00
669	421	55	193	22.53	1.07	21.46
673	421	55	197	23.03	1.11	21.92
677	421	55	201	23.52	1.15	22.37
681	421	55	205	24.02	1.19	22.83
685	421	55	209	24.51	1.23	23.28
689	421	55	213	25.01	1.27	23.74
693	421	55	217	25.51	1.31	24.20
697	421	55	221	26.00	1.35	24.65
701	421	55	225	26.50	1.39	25.11
705	421	55	229	26.99	1.43	25.56
709	421	55	233	27.49	1.47	26.02
713	421	55	237	27.99	1.51	26.48
717	421	55	241	28.48	1.55	26.93
721	421	55	245	28.98	1.59	27.39
725	421	55	249	29.47	1.63	27.84
729	421	55	253	29.97	1.67	28.30
733	421	55	257	30.47	1.71	28.76
737	421	55	261	30.96	1.75	29.21
741	421	55	265	31.46	1.79	29.67
745	421	55	269	31.95	1.83	30.12
749	421	55	273	32.45	1.87	30.58
753	421	55	277	32.95	1.91	31.04
757	421	55	281	33.44	1.95	31.49
761	421	55	285	33.94	1.99	31.95
765	421	55	289	34.43	2.03	32.40
769	421	55	293	34.93	2.07	32.86
773	421	55	297	35.43	2.11	33.32

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
777	421	55	301	35.92	2.15	33.77
781	421	55	305	36.42	2.19	34.23
785	421	55	309	36.91	2.23	34.68
789	421	55	313	37.41	2.27	35.14
793	421	55	317	37.91	2.31	35.60
797	421	55	321	38.40	2.35	36.05
801	421	55	325	38.90	2.39	36.51
805	421	55	329	39.39	2.43	36.96
809	421	55	333	39.89	2.47	37.42
813	421	55	337	40.39	2.51	37.88
817	421	55	341	40.88	2.55	38.33
821	421	55	345	41.38	2.59	38.79
825	421	55	349	41.87	2.63	39.24
829	421	55	353	42.37	2.67	39.70
833	421	55	357	42.87	2.71	40.16
837	421	55	361	43.36	2.75	40.61
841	421	55	365	43.86	2.79	41.07
845	421	55	369	44.35	2.83	41.52
849	421	55	373	44.85	2.87	41.98
853	421	55	377	45.35	2.91	42.44
857	421	55	381	45.84	2.95	42.89
861	421	55	385	46.34	2.99	43.35
865	421	55	389	46.83	3.03	43.80
869	421	55	393	47.33	3.07	44.26
873	421	55	397	47.83	3.11	44.72
877	421	55	401	48.32	3.15	45.17
881	421	55	405	48.82	3.19	45.63
885	421	55	409	49.31	3.23	46.08
889	421	55	413	49.81	3.27	46.54
893	421	55	417	50.31	3.31	47.00
897	421	55	421	50.80	3.35	47.45
901	421	55	425	51.30	3.39	47.91
905	421	55	429	51.79	3.43	48.36
909	421	55	433	52.29	3.47	48.82
913	421	55	437	52.79	3.51	49.28
917	421	55	441	53.28	3.55	49.73
921	421	55	445	53.78	3.59	50.19
925	421	55	449	54.27	3.63	50.64
929	421	55	453	54.77	3.67	51.10
933	421	55	457	55.27	3.71	51.56
937	421	55	461	55.76	3.75	52.01
941	421	55	465	56.26	3.79	52.47
945	421	55	469	56.75	3.83	52.92
949	421	55	473	57.25	3.87	53.38
953	421	55	477	57.75	3.91	53.84
957	421	55	481	58.24	3.95	54.29
961	421	55	485	58.74	3.99	54.75
965	421	55	489	59.23	4.03	55.20
969	421	55	493	59.73	4.07	55.66
973	421	55	497	60.23	4.11	56.12
977	421	55	501	60.72	4.15	56.57
981	421	55	505	61.22	4.19	57.03
985	421	55	509	61.71	4.23	57.48
989	421	55	513	62.21	4.27	57.94
993	421	55	517	62.71	4.31	58.40
997	421	55	521	63.20	4.35	58.85
1001	421	55	525	63.70	4.39	59.31
1005	421	55	529	64.19	4.43	59.76
1009	421	55	533	64.69	4.47	60.22
1013	421	55	537	65.19	4.51	60.68

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1017	421	55	541	65.68	4.55	61.13
1021	421	55	545	66.18	4.59	61.59
1025	421	55	549	66.67	4.63	62.04
1029	421	55	553	67.17	4.67	62.50
1033	421	55	557	67.67	4.71	62.96
1037	421	55	561	68.16	4.75	63.41
1041	421	55	565	68.66	4.79	63.87
1045	421	55	569	69.15	4.83	64.32
1049	421	55	573	69.65	4.87	64.78
1053	421	55	577	70.15	4.91	65.24
1057	421	55	581	70.64	4.95	65.69
1061	421	55	585	71.14	4.99	66.15
1065	421	55	589	71.63	5.03	66.60
1069	421	55	593	72.13	5.07	67.06
1073	421	55	597	72.63	5.11	67.52
1077	421	55	601	73.12	5.15	67.97
1081	421	55	605	73.62	5.19	68.43
1085	421	55	609	74.11	5.23	68.88
1089	421	55	613	74.61	5.27	69.34
1093	421	55	617	75.11	5.31	69.80
1097	421	55	621	75.60	5.35	70.25
1101	421	55	625	76.10	5.39	70.71
1105	421	55	629	76.59	5.43	71.16
1109	421	55	633	77.09	5.47	71.62
1113	421	55	637	77.59	5.51	72.08
1117	421	55	641	78.08	5.55	72.53
1121	421	55	645	78.58	5.59	72.99
1125	421	55	649	79.07	5.63	73.44
1129	421	55	653	79.57	5.67	73.90
1133	421	55	657	80.07	5.71	74.36
1137	421	55	661	80.56	5.75	74.81
1141	421	55	665	81.06	5.79	75.27
1145	421	55	669	81.55	5.83	75.72
1149	421	55	673	82.05	5.87	76.18
1153	421	55	677	82.55	5.91	76.64
1157	421	55	681	83.04	5.95	77.09
1161	421	55	685	83.54	5.99	77.55
1165	421	55	689	84.03	6.03	78.00
1169	421	55	693	84.53	6.07	78.46
1173	421	55	697	85.03	6.11	78.92
1177	421	55	701	85.52	6.15	79.37
1181	421	55	705	86.02	6.19	79.83
1185	421	55	709	86.51	6.23	80.28
1189	421	55	713	87.01	6.27	80.74
1193	421	55	717	87.51	6.31	81.20
1197	421	55	721	88.00	6.35	81.65
1201	421	55	725	88.50	6.39	82.11
1205	421	55	729	88.99	6.43	82.56
1209	421	55	733	89.49	6.47	83.02
1213	421	55	737	89.99	6.51	83.48
1217	421	55	741	90.48	6.55	83.93
1221	421	55	745	90.98	6.59	84.39
1225	421	55	749	91.47	6.63	84.84
1229	421	55	753	91.97	6.67	85.30
1233	421	55	757	92.47	6.71	85.76
1237	421	55	761	92.96	6.75	86.21
1241	421	55	765	93.46	6.79	86.67
1245	421	55	769	93.95	6.83	87.12
1249	421	55	773	94.45	6.87	87.58
1253	421	55	777	94.95	6.91	88.04

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1257	421	55	781	95.44	6.95	88.49
1261	421	55	785	95.94	6.99	88.95
1265	421	55	789	96.43	7.03	89.40
1269	421	55	793	96.93	7.07	89.86
1273	421	55	797	97.43	7.11	90.32
1277	421	55	801	97.92	7.15	90.77
1281	421	55	805	98.42	7.19	91.23
1285	421	55	809	98.91	7.23	91.68
1289	421	55	813	99.41	7.27	92.14
1293	421	55	817	99.91	7.31	92.60
1297	421	55	821	100.40	7.35	93.05
1301	421	55	825	100.90	7.39	93.51
1305	421	55	829	101.39	7.43	93.96
1309	421	55	833	101.89	7.47	94.42
1313	421	55	837	102.39	7.51	94.88
1317	421	55	841	102.88	7.55	95.33
1321	421	55	845	103.38	7.59	95.79
1325	421	55	849	103.87	7.63	96.24
1329	421	55	853	104.37	7.67	96.70
1333	421	55	857	104.87	7.71	97.16
1337	421	55	861	105.36	7.75	97.61
1341	421	55	865	105.86	7.79	98.07
1345	421	55	869	106.35	7.83	98.52
1349	421	55	873	106.85	7.87	98.98
1353	421	55	877	107.35	7.91	99.44
1357	421	55	881	107.84	7.95	99.89
1361	421	55	885	108.34	7.99	100.35
1365	421	55	889	108.83	8.03	100.80
1369	421	55	893	109.33	8.07	101.26
1373	421	55	897	109.83	8.11	101.72
1377	421	55	901	110.32	8.15	102.17
1381	421	55	905	110.82	8.19	102.63
1385	421	55	909	111.31	8.23	103.08
1389	421	55	913	111.81	8.27	103.54
1393	421	55	917	112.31	8.31	104.00
1397	421	55	921	112.80	8.35	104.45
1401	421	55	925	113.30	8.39	104.91
1405	421	55	929	113.79	8.43	105.36
1409	421	55	933	114.29	8.47	105.82
1413	421	55	937	114.79	8.51	106.28
1417	421	55	941	115.28	8.55	106.73
1421	421	55	945	115.78	8.59	107.19
1425	421	55	949	116.27	8.63	107.64
1429	421	55	953	116.77	8.67	108.10
1433	421	55	957	117.27	8.71	108.56
1437	421	55	961	117.76	8.75	109.01
1441	421	55	965	118.26	8.79	109.47
1445	421	55	969	118.75	8.83	109.92
1449	421	55	973	119.25	8.87	110.38
1453	421	55	977	119.75	8.91	110.84
1457	421	55	981	120.24	8.95	111.29
1461	421	55	985	120.74	8.99	111.75
1465	421	55	989	121.23	9.03	112.20
1469	421	55	993	121.73	9.07	112.66
1473	421	55	997	122.23	9.11	113.12
1477	421	55	1001	122.72	9.15	113.57
1481	421	55	1005	123.22	9.19	114.03
1485	421	55	1009	123.71	9.23	114.48
1489	421	55	1013	124.21	9.27	114.94
1493	421	55	1017	124.71	9.31	115.40

▼ 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 all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
1497	421	55	1021	125.20	9.35	115.85
1501	421	55	1025	125.70	9.39	116.31
1505	421	55	1029	126.19	9.43	116.76
1509	421	55	1033	126.69	9.47	117.22
1513	421	55	1037	127.19	9.51	117.68
1517	421	55	1041	127.68	9.55	118.13
1521	421	55	1045	128.18	9.59	118.59
1525	421	55	1049	128.67	9.63	119.04
1529	421	55	1053	129.17	9.67	119.50
1533	421	55	1057	129.67	9.71	119.96
1537	421	55	1061	130.16	9.75	120.41
1541	421	55	1065	130.66	9.79	120.87
1545	421	55	1069	131.15	9.83	121.32
1549	421	55	1073	131.65	9.87	121.78
1553	421	55	1077	132.15	9.91	122.24
1557	421	55	1081	132.64	9.95	122.69
1561	421	55	1085	133.14	9.99	123.15
1565	421	55	1089	133.63	10.03	123.60
1569	421	55	1093	134.13	10.07	124.06
1573	421	55	1097	134.63	10.11	124.52
1577	421	55	1101	135.12	10.15	124.97
1581	421	55	1105	135.62	10.19	125.43
1585	421	55	1109	136.11	10.23	125.88
1589	421	55	1113	136.61	10.27	126.34
1593	421	55	1117	137.11	10.31	126.80
1597	421	55	1121	137.60	10.35	127.25
1601	421	55	1125	138.10	10.39	127.71
1605	421	55	1129	138.59	10.43	128.16
1609	421	55	1133	139.09	10.47	128.62
1613	421	55	1137	139.59	10.51	129.08
1617	421	55	1141	140.08	10.55	129.53
1621	421	55	1145	140.58	10.59	129.99
1625	421	55	1149	141.07	10.63	130.44
1629	421	55	1153	141.57	10.67	130.90
1633	421	55	1157	142.07	10.71	131.36
1637	421	55	1161	142.56	10.75	131.81
1641	421	55	1165	143.06	10.79	132.27
1645	421	55	1169	143.55	10.83	132.72
1649	421	55	1173	144.05	10.87	133.18
1653	421	55	1177	144.55	10.91	133.64
1657	421	55	1181	145.04	10.95	134.09
1661	421	55	1185	145.54	10.99	134.55
1665	421	55	1189	146.03	11.03	135.00
1669	421	55	1193	146.53	11.07	135.46
1673	421	55	1197	147.03	11.11	135.92
1677	421	55	1201	147.52	11.15	136.37
1681	421	55	1205	148.02	11.19	136.83
1685	421	55	1209	148.51	11.23	137.28
1689	421	55	1213	149.01	11.27	137.74
1693	421	55	1217	149.51	11.31	138.20
1697	421	55	1221	150.00	11.35	138.65
1701	421	55	1225	150.50	11.39	139.11
1705	421	55	1229	150.99	11.43	139.56
1709	421	55	1233	151.49	11.47	140.02
1713	421	55	1237	151.99	11.51	140.48
1717	421	55	1241	152.48	11.55	140.93
1721	421	55	1245	152.98	11.59	141.39
1725	421	55	1249	153.47	11.63	141.84
1729	421	55	1253	153.97	11.67	142.30
1733	421	55	1257	154.47	11.71	142.76

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1737	421	55	1261	154.96	11.75	143.21
1741	421	55	1265	155.46	11.79	143.67
1745	421	55	1269	155.95	11.83	144.12
1749	421	55	1273	156.45	11.87	144.58
1753	421	55	1277	156.95	11.91	145.04
1757	421	55	1281	157.44	11.95	145.49
1761	421	55	1285	157.94	11.99	145.95
1765	421	55	1289	158.43	12.03	146.40
1769	421	55	1293	158.93	12.07	146.86
1773	421	55	1297	159.43	12.11	147.32
1777	421	55	1301	159.92	12.15	147.77
1781	421	55	1305	160.42	12.19	148.23
1785	421	55	1309	160.91	12.23	148.68
1789	421	55	1313	161.41	12.27	149.14
1793	421	55	1317	161.91	12.31	149.60
1797	421	55	1321	162.40	12.35	150.05
1801	421	55	1325	162.90	12.39	150.51
1805	421	55	1329	163.39	12.43	150.96
1809	421	55	1333	163.89	12.47	151.42
1813	421	55	1337	164.39	12.51	151.88
1817	421	55	1341	164.88	12.55	152.33
1821	421	55	1345	165.38	12.59	152.79
1825	421	55	1349	165.87	12.63	153.24
1829	421	55	1353	166.37	12.67	153.70
1833	421	55	1357	166.87	12.71	154.16
1837	421	55	1361	167.36	12.75	154.61
1841	421	55	1365	167.86	12.79	155.07
1845	421	55	1369	168.35	12.83	155.52
1849	421	55	1373	168.85	12.87	155.98
1853	421	55	1377	169.35	12.91	156.44
1857	421	55	1381	169.84	12.95	156.89
1861	421	55	1385	170.34	12.99	157.35
1865	421	55	1389	170.83	13.03	157.80
1869	421	55	1393	171.33	13.07	158.26
1873	421	55	1397	171.83	13.11	158.72
1877	421	55	1401	172.32	13.15	159.17
1881	421	55	1405	172.82	13.19	159.63
1885	421	55	1409	173.31	13.23	160.08
1889	421	55	1413	173.81	13.27	160.54
1893	421	55	1417	174.31	13.31	161.00
1897	421	55	1421	174.80	13.35	161.45
1901	421	55	1425	175.30	13.39	161.91
1905	421	55	1429	175.79	13.43	162.36
1909	421	55	1433	176.29	13.47	162.82
1913	421	55	1437	176.79	13.51	163.28
1917	421	55	1441	177.28	13.55	163.73
1921	421	55	1445	177.78	13.59	164.19
1925	421	55	1449	178.27	13.63	164.64
1929	421	55	1453	178.77	13.67	165.10
1933	421	55	1457	179.27	13.71	165.56
1937	421	55	1461	179.76	13.75	166.01
1941	421	55	1465	180.26	13.79	166.47
1945	421	55	1469	180.75	13.83	166.92
1949	421	55	1473	181.25	13.87	167.38
1953	421	55	1477	181.75	13.91	167.84
1957	421	55	1481	182.24	13.95	168.29
1961	421	55	1485	182.74	13.99	168.75
1965	421	55	1489	183.23	14.03	169.20
1969	421	55	1493	183.73	14.07	169.66
1973	421	55	1497	184.23	14.11	170.12

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
1977	421	55	1501	184.72	14.15	170.57
1981	421	55	1505	185.22	14.19	171.03
1985	421	55	1509	185.71	14.23	171.48
1989	421	55	1513	186.21	14.27	171.94
1993	421	55	1517	186.71	14.31	172.40
1997	421	55	1521	187.20	14.35	172.85
2001	421	55	1525	187.70	14.39	173.31
2005	421	55	1529	188.19	14.43	173.76
2009	421	55	1533	188.69	14.47	174.22
2013	421	55	1537	189.19	14.51	174.68
2017	421	55	1541	189.68	14.55	175.13
2021	421	55	1545	190.18	14.59	175.59
2025	421	55	1549	190.67	14.63	176.04
2029	421	55	1553	191.17	14.67	176.50
2033	421	55	1557	191.67	14.71	176.96
2037	421	55	1561	192.16	14.75	177.41
2041	421	55	1565	192.66	14.79	177.87
2045	421	55	1569	193.15	14.83	178.32
2049	421	55	1573	193.65	14.87	178.78
2053	421	55	1577	194.15	14.91	179.24
2057	421	55	1581	194.64	14.95	179.69
2061	421	55	1585	195.14	14.99	180.15
2065	421	55	1589	195.63	15.03	180.60
2069	421	55	1593	196.13	15.07	181.06
2073	421	55	1597	196.63	15.11	181.52
2077	421	55	1601	197.12	15.15	181.97
2081	421	55	1605	197.62	15.19	182.43
2085	421	55	1609	198.11	15.23	182.88
2089	421	55	1613	198.61	15.27	183.34
2093	421	55	1617	199.11	15.31	183.80
2097	421	55	1621	199.60	15.35	184.25
2101	421	55	1625	200.10	15.39	184.71
2105	421	55	1629	200.59	15.43	185.16
2109	421	55	1633	201.09	15.47	185.62
2113	421	55	1637	201.59	15.51	186.08
2117	421	55	1641	202.08	15.55	186.53
2121	421	55	1645	202.58	15.59	186.99
2125	421	55	1649	203.07	15.63	187.44
2129	421	55	1653	203.57	15.67	187.90
2133	421	55	1657	204.07	15.71	188.36
2137	421	55	1661	204.56	15.75	188.81
2141	421	55	1665	205.06	15.79	189.27
2145	421	55	1669	205.55	15.83	189.72
2149	421	55	1673	206.05	15.87	190.18
2153	421	55	1677	206.55	15.91	190.64
2157	421	55	1681	207.04	15.95	191.09
2161	421	55	1685	207.54	15.99	191.55
2165	421	55	1689	208.03	16.03	192.00
2169	421	55	1693	208.53	16.07	192.46
2173	421	55	1697	209.03	16.11	192.92
2177	421	55	1701	209.52	16.15	193.37
2181	421	55	1705	210.02	16.19	193.83
2185	421	55	1709	210.51	16.23	194.28
2189	421	55	1713	211.01	16.27	194.74
2193	421	55	1717	211.51	16.31	195.20
2197	421	55	1721	212.00	16.35	195.65
2201	421	55	1725	212.50	16.39	196.11
2205	421	55	1729	212.99	16.43	196.56
2209	421	55	1733	213.49	16.47	197.02
2213	421	55	1737	213.99	16.51	197.48

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2217	421	55	1741	214.48	16.55	197.93
2221	421	55	1745	214.98	16.59	198.39
2225	421	55	1749	215.47	16.63	198.84
2229	421	55	1753	215.97	16.67	199.30
2233	421	55	1757	216.47	16.71	199.76
2237	421	55	1761	216.96	16.75	200.21
2241	421	55	1765	217.46	16.79	200.67
2245	421	55	1769	217.95	16.83	201.12
2249	421	55	1773	218.45	16.87	201.58
2253	421	55	1777	218.95	16.91	202.04
2257	421	55	1781	219.44	16.95	202.49
2261	421	55	1785	219.94	16.99	202.95
2265	421	55	1789	220.43	17.03	203.40
2269	421	55	1793	220.93	17.07	203.86
2273	421	55	1797	221.43	17.11	204.32
2277	421	55	1801	221.92	17.15	204.77
2281	421	55	1805	222.42	17.19	205.23
2285	421	55	1809	222.91	17.23	205.68
2289	421	55	1813	223.41	17.27	206.14
2293	421	55	1817	223.91	17.31	206.60
2297	421	55	1821	224.40	17.35	207.05
2301	421	55	1825	224.90	17.39	207.51
2305	421	55	1829	225.39	17.43	207.96
2309	421	55	1833	225.89	17.47	208.42
2313	421	55	1837	226.39	17.51	208.88
2317	421	55	1841	226.88	17.55	209.33
2321	421	55	1845	227.38	17.59	209.79
2325	421	55	1849	227.87	17.63	210.24
2329	421	55	1853	228.37	17.67	210.70
2333	421	55	1857	228.87	17.71	211.16
2337	421	55	1861	229.36	17.75	211.61
2341	421	55	1865	229.86	17.79	212.07
2345	421	55	1869	230.35	17.83	212.52
2349	421	55	1873	230.85	17.87	212.98
2353	421	55	1877	231.35	17.91	213.44
2357	421	55	1881	231.84	17.95	213.89
2361	421	55	1885	232.34	17.99	214.35
2365	421	55	1889	232.83	18.03	214.80
2369	421	55	1893	233.33	18.07	215.26
2373	421	55	1897	233.83	18.11	215.72
2377	421	55	1901	234.32	18.15	216.17
2381	421	55	1905	234.82	18.19	216.63
2385	421	55	1909	235.31	18.23	217.08
2389	421	55	1913	235.81	18.27	217.54
2393	421	55	1917	236.31	18.31	218.00
2397	421	55	1921	236.80	18.35	218.45
2401	421	55	1925	237.30	18.39	218.91
2405	421	55	1929	237.79	18.43	219.36
2409	421	55	1933	238.29	18.47	219.82
2413	421	55	1937	238.79	18.51	220.28
2417	421	55	1941	239.28	18.55	220.73
2421	421	55	1945	239.78	18.59	221.19
2425	421	55	1949	240.27	18.63	221.64
2429	421	55	1953	240.77	18.67	222.10
2433	421	55	1957	241.27	18.71	222.56
2437	421	55	1961	241.76	18.75	223.01
2441	421	55	1965	242.26	18.79	223.47
2445	421	55	1969	242.75	18.83	223.92
2449	421	55	1973	243.25	18.87	224.38
2453	421	55	1977	243.75	18.91	224.84

▼ 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 all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2457	421	55	1981	244.24	18.95	225.29
2461	421	55	1985	244.74	18.99	225.75
2465	421	55	1989	245.23	19.03	226.20
2469	421	55	1993	245.73	19.07	226.66
2473	421	55	1997	246.23	19.11	227.12
2477	421	55	2001	246.72	19.15	227.57
2481	421	55	2005	247.22	19.19	228.03
2485	421	55	2009	247.71	19.23	228.48
2489	421	55	2013	248.21	19.27	228.94
2493	421	55	2017	248.71	19.31	229.40
2497	421	55	2021	249.20	19.35	229.85
2501	421	55	2025	249.70	19.39	230.31
2505	421	55	2029	250.19	19.43	230.76
2509	421	55	2033	250.69	19.47	231.22
2513	421	55	2037	251.19	19.51	231.68
2517	421	55	2041	251.68	19.55	232.13
2521	421	55	2045	252.18	19.59	232.59
2525	421	55	2049	252.67	19.63	233.04
2529	421	55	2053	253.17	19.67	233.50
2533	421	55	2057	253.67	19.71	233.96
2537	421	55	2061	254.16	19.75	234.41
2541	421	55	2065	254.66	19.79	234.87
2545	421	55	2069	255.15	19.83	235.32
2549	421	55	2073	255.65	19.87	235.78
2553	421	55	2077	256.15	19.91	236.24
2557	421	55	2081	256.64	19.95	236.69
2561	421	55	2085	257.14	19.99	237.15
2565	421	55	2089	257.63	20.03	237.60
2569	421	55	2093	258.13	20.07	238.06
2573	421	55	2097	258.63	20.11	238.52
2577	421	55	2101	259.12	20.15	238.97
2581	421	55	2105	259.62	20.19	239.43
2585	421	55	2109	260.11	20.23	239.88
2589	421	55	2113	260.61	20.27	240.34
2593	421	55	2117	261.11	20.31	240.80
2597	421	55	2121	261.60	20.35	241.25
2601	421	55	2125	262.10	20.39	241.71
2605	421	55	2129	262.59	20.43	242.16
2609	421	55	2133	263.09	20.47	242.62
2613	421	55	2137	263.59	20.51	243.08
2617	421	55	2141	264.08	20.55	243.53
2621	421	55	2145	264.58	20.59	243.99
2625	421	55	2149	265.07	20.63	244.44
2629	421	55	2153	265.57	20.67	244.90
2633	421	55	2157	266.07	20.71	245.36
2637	421	55	2161	266.56	20.75	245.81
2641	421	55	2165	267.06	20.79	246.27
2645	421	55	2169	267.55	20.83	246.72
2649	421	55	2173	268.05	20.87	247.18
2653	421	55	2177	268.55	20.91	247.64
2657	421	55	2181	269.04	20.95	248.09
2661	421	55	2185	269.54	20.99	248.55
2665	421	55	2189	270.03	21.03	249.00
2669	421	55	2193	270.53	21.07	249.46
2673	421	55	2197	271.03	21.11	249.92
2677	421	55	2201	271.52	21.15	250.37
2681	421	55	2205	272.02	21.19	250.83
2685	421	55	2209	272.51	21.23	251.28
2689	421	55	2213	273.01	21.27	251.74
2693	421	55	2217	273.51	21.31	252.20

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d	Employee's contributions payable on all earnings above the ET 1e	▼ Employer's contributions
£	£	£	£	£ p	£ p	£ p
2697	421	55	2221	274.00	21.35	252.65
2701	421	55	2225	274.50	21.39	253.11
2705	421	55	2229	274.99	21.43	253.56
2709	421	55	2233	275.49	21.47	254.02
2713	421	55	2237	275.99	21.51	254.48
2717	421	55	2241	276.48	21.55	254.93
2721	421	55	2245	276.98	21.59	255.39
2725	421	55	2249	277.47	21.63	255.84
2729	421	55	2253	277.97	21.67	256.30
2733	421	55	2257	278.47	21.71	256.76
2737	421	55	2261	278.96	21.75	257.21
2741	421	55	2265	279.46	21.79	257.67
2745	421	55	2269	279.95	21.83	258.12
2749	421	55	2273	280.45	21.87	258.58
2753	421	55	2277	280.95	21.91	259.04
2757	421	55	2281	281.44	21.95	259.49
2761	421	55	2285	281.94	21.99	259.95
2765	421	55	2289	282.43	22.03	260.40
2769	421	55	2293	282.93	22.07	260.86
2773	421	55	2297	283.43	22.11	261.32
2777	421	55	2301	283.92	22.15	261.77
2781	421	55	2305	284.42	22.19	262.23
2785	421	55	2309	284.91	22.23	262.68
2789	421	55	2313	285.41	22.27	263.14
2793	421	55	2317	285.91	22.31	263.60
2797	421	55	2321	286.40	22.35	264.05
2801	421	55	2325	286.90	22.39	264.51
2805	421	55	2329	287.39	22.43	264.96
2809	421	55	2333	287.89	22.47	265.42
2813	421	55	2337	288.39	22.51	265.88
2817	421	55	2341	288.88	22.55	266.33
2821	421	55	2345	289.38	22.59	266.79
2825	421	55	2349	289.87	22.63	267.24
2829	421	55	2353	290.37	22.67	267.70
2833	421	55	2357	290.87	22.71	268.16
2837	421	55	2361	291.36	22.75	268.61
2841	421	55	2365	291.86	22.79	269.07
2845	421	55	2369	292.35	22.83	269.52
2849	421	55	2373	292.85	22.87	269.98
2853	421	55	2377	293.35	22.91	270.44
2857	421	55	2381	293.84	22.95	270.89
2861	421	55	2385	294.34	22.99	271.35
2865	421	55	2389	294.83	23.03	271.80
2869	421	55	2393	295.33	23.07	272.26
2873	421	55	2397	295.83	23.11	272.72
2877	421	55	2401	296.32	23.15	273.17
2881	421	55	2405	296.82	23.19	273.63
2885	421	55	2409	297.31	23.23	274.08
2889	421	55	2413	297.81	23.27	274.54
2893	421	55	2417	298.31	23.31	275.00
2897	421	55	2421	298.80	23.35	275.45
2901	421	55	2425	299.30	23.39	275.91
2905	421	55	2429	299.79	23.43	276.36
2909	421	55	2433	300.29	23.47	276.82
2913	421	55	2437	300.79	23.51	277.28
2917	421	55	2441	301.28	23.55	277.73
2921	421	55	2445	301.78	23.59	278.19
2925	421	55	2449	302.27	23.63	278.64
2929	421	55	2453	302.77	23.67	279.10
2933	421	55	2457	303.27	23.71	279.56

▼ 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 all earnings above the ET	▼ Employer's contributions
1a	1b	1c	1d	1e		
£	£	£	£	£ p	£ p	£ p
2937	421	55	2461	303.76	23.75	280.01
2941	421	55	2465	304.26	23.79	280.47
2945	421	55	2469	304.75	23.83	280.92
2949	421	55	2473	305.25	23.87	281.38
2953	421	55	2477	305.75	23.91	281.84
2957	421	55	2481	306.24	23.95	282.29
2961	421	55	2485	306.74	23.99	282.75
2965	421	55	2489	307.23	24.03	283.20
2969	421	55	2493	307.73	24.07	283.66
2973	421	55	2497	308.23	24.11	284.12
2977	421	55	2501	308.72	24.15	284.57
2981	421	55	2505	309.22	24.19	285.03
2985	421	55	2509	309.71	24.23	285.48
2989	421	55	2513	310.21	24.27	285.94
2993	421	55	2517	310.71	24.31	286.40
2997	421	55	2521	311.20	24.35	286.85
3001	421	55	2525	311.70	24.39	287.31
3005	421	55	2529	312.19	24.43	287.76
3009	421	55	2533	312.69	24.47	288.22
3013	421	55	2537	313.19	24.51	288.68
3017	421	55	2541	313.68	24.55	289.13
3021	421	55	2545	314.18	24.59	289.59
3025	421	55	2549	314.67	24.63	290.04
3029	421	55	2553	315.17	24.67	290.50
3033	421	55	2557	315.67	24.71	290.96
3037	421	55	2561	316.16	24.75	291.41
3041	421	55	2565	316.66	24.79	291.87
3045	421	55	2569	317.15	24.83	292.32
3049	421	55	2573	317.65	24.87	292.78
3053	421	55	2577	318.15	24.91	293.24
3057	421	55	2581	318.64	24.95	293.69
3061	421	55	2585	319.14	24.99	294.15
3065	421	55	2589	319.63	25.03	294.60
3069	421	55	2593	320.13	25.07	295.06
3073	421	55	2597	320.63	25.11	295.52
3077	421	55	2601	321.12	25.15	295.97
3081	421	55	2605	321.62	25.19	296.43
3085	421	55	2609	322.11	25.23	296.88
3089	421	55	2613	322.61	25.27	297.34
3093	421	55	2617	323.11	25.31	297.80
3097	421	55	2621	323.60	25.35	298.25
3101	421	55	2625	324.10	25.39	298.71
3105	421	55	2629	324.59	25.43	299.16
3109	421	55	2633	325.09	25.47	299.62
3113	421	55	2637	325.59	25.51	300.08
3117	421	55	2641	326.08	25.55	300.53
3121	421	55	2645	326.58	25.59	300.99
3125	421	55	2649	327.07	25.63	301.44
3129	421	55	2653	327.57	25.67	301.90
3133	421	55	2657	328.07	25.71	302.36
3137	421	55	2661	328.56	25.75	302.81
3141	421	55	2665	329.06	25.79	303.27
3145	421	55	2669	329.55	25.83	303.72
3149	421	55	2673	330.05	25.87	304.18
3153	421	55	2677	330.55	25.91	304.64
3157	421	55	2681	331.04	25.95	305.09
3161	421	55	2685	331.54	25.99	305.55
3163	421	55	2687	331.54	25.99	305.55

If the employee's gross pay is over £3163, go to page 82.

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 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 F with total monthly earnings of £5063.58)

1 subtract the UEL figure from the total gross pay

$£5063.58 - £3163 = £1900.29$

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 83

Look up £1900

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

Amount	Total of employee's and employer's NICs payable	Employee's NICs payable
£1000	£138.00	£10.00
£900	+ £124.20	+ £ 9.00
Totals	= £262.20	= £19.00

5 **add the further total of employee's and 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
	£262.20 (further employee and employer NICs)	£19.00 (further employee NICs)
+	£557.25 (due for employee and employer on earnings at UEL)	£251.70 (due for employee on earnings at UEL)
Totals	£819.45	£270.70

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
421	55	2687	819.45	270.70

Additional gross pay table

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

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

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

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

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

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

Contracted-out Money Purchase minimum payments

General information about minimum payments

Introduction

Use the following tables to calculate minimum payments to your occupational pension scheme administrators.

Do not use the following tables to calculate NICs.

Use the tables on page 10 to 81 for employees who belong to your Occupational Pension Scheme.

As the employer, you are responsible for ensuring that minimum payments are made to your Contracted-out Money Purchase Scheme, or the money purchase part of your Contracted-out Mixed **Benefit Scheme, but you may deduct the employee's share from their earnings.**

Amount of minimum payment

Minimum payments by the employee and employer are only payable up to the UEL.

Ways of working out minimum payments.

You can work out minimum payments using either:

- these tables, or
- the exact percentage method.

However, for each employee, you must always use the same method to calculate minimum payments in a tax year.

Which tables to use

There are three different tables in this section, weekly and monthly versions of each type. It is very important that you use the correct table.

How to work out minimum payments using these tables

- Decide which table, weekly or monthly, is appropriate
- **look up the employee's gross pay in column 1 of the table.** If the exact amount is not shown, use the lower amount closest to the exact gross pay.

Adapting these tables for pay intervals other than weekly or monthly

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

- **divide the employee's earnings into equal weekly or monthly amounts** to get an average weekly or monthly amount. These should be the same earnings on which National Insurance has been assessed
- find the minimum payment due for the average weekly or monthly amount
- multiply the minimum payments by the number of weeks or months that the earnings are paid for.

How to work out minimum payments using the exact percentage method

Minimum payments are the difference between the not contracted-out and the contracted-out rates of NICs based on earnings between LEL and the UEL. The difference is known as the contracted-out rebate.

When the employer has had the benefit of either part **or all of the employee's NIC rebate, then the employer is also liable for an equivalent amount in addition to 1.4% of earnings between the LEL and UEL.**

The total minimum payment is 3%, which is made up of:

- employee share 1.6% of earnings between the LEL and the UEL, less any **employee's NIC rebate made available to the employer**
- employer share 1.4% of earnings between the LEL and the UEL, plus any **employee's NIC rebate made available to the employer**

The 2010-2011 earnings limits are

weekly	LEL	£97
	ET	£110
	employee's UEL	£730
monthly	LEL	£421
	ET	£476
	employee's	£3163

Employer Pays Employee's share of Minimum Payment

The employer must pay the full Minimum Payment to the scheme, that is, 3% of earnings between the LEL and the UEL.

Employer deducts employee's share of minimum payment from employee

If you deduct the employee's share of the Minimum Payment from the employee you must work out the **employee's and employer's share of the minimum payment separately, then make an adjustment to reflect any amount of NIC rebate not available to the employee.**

Employee's share

1. **If the employee's gross pay is:**
 - equal to or less than the UEL, subtract the LEL from their gross pay
 - above the UEL, subtract the LEL from the UEL
2. Multiply by 1.6%. Round the resulting amount to the nearest penny, 0.5p rounded down.
3. Deduct any NIC rebate not available to the employee.

Employer's share

4. **If the employee's gross pay is:**
 - equal to or less than the UEL, subtract the LEL, from their exact gross pay
 - above the UEL, subtract the LEL from the UEL
5. Multiply by 1.4%. Round the resulting amount to the nearest penny, 0.5% rounded down
6. **Add any employee's NIC rebate made available to the employer.**

Total Minimum Payment

7. Add together the results of steps 3 and 6

Example 1 (based on Table F)	
Total weekly earnings	= £111.00
Employee's share	
£111.00 - £97.00	= £14.00
£14.00 x 1.6%	= £0.22
LESS	
£0.12 NIC rebate not available to employee	= £0.10
Employer's share	
£111.00 - £97.00	= £14.00
£14.00 x 1.4%	= £0.20
PLUS	
£0.12 employee's NIC rebate made available to the employer	= £0.32
Total Minimum Payment	= £0.10 + £0.32
	= £0.42

Example 2 (based on Table F)	
Total weekly earnings	= £201.00
Employee's share	
£201.00 - £97.00	= £104.00
£104.00 x 1.6% = £1.66 (no deduction as employee is entitled to all NIC rebate).	
Employer's share	
£201.00 - £97.00	= £104.00
£104.00 x 1.4% = £1.46 (no addition as employer is not entitled to any of the employee's NIC rebate).	
Total Minimum Payment	= £1.66 + £1.46
	= £3.12

The Employer's Guide to NICs, CWG2(2010)(IOM), shows you how to work out the LEL and UEL if the employee is not paid weekly or monthly.

Important - please note: these examples are calculated using the exact percentage method. The COMP minimum payment tables from page 89 onwards have been calculated using the mid-points between each step.

Minimum payments for married women and widows paying reduced rate employee's contributions

The minimum payment is calculated using the same percentage as the standard rate contracted-out rebate, ie **1.6% for the employee's share and 1.4% for the employer's share.**

Time limits for making minimum payments

You must make minimum payments to the scheme within 14 days of the end of the income tax month in which liability for NICs arose on the earnings for which minimum payments are due.

Recovery of minimum payments

Recovery of the employee's share does not make it a contribution to an occupational pension scheme for which tax relief can be claimed unless the scheme rules specifically require it to be paid by the employee.

Recording minimum payments

You must keep a separate record of minimum payments to the scheme. Do not record details of minimum payments on your T11.

Further advice

If you have any queries about minimum payments, please contact the Department on (01624) 685069.

Weekly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2010 to 5 April 2011

Table
letter **F**

Use this table

To work out minimum payments for employees who are:

- members of the Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme
- paid in weeks or multiples of a week.

Do not use this table

- for employees who are paid in months or multiples of a month
- for employees for whom you hold form RD950 or CA2700, see Table letter S
- for employees for whom you hold a valid certificate CA4139, CF383 or CF380A, see Table letter G
- to work out NICs, see pages 10 to 81.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
97	0.00	0.00	0.00
98	0.04	0.00	0.04
99	0.07	0.00	0.07
100	0.11	0.00	0.11
101	0.13	0.00	0.13
102	0.17	0.00	0.17
103	0.19	0.00	0.19
104	0.22	0.00	0.22
105	0.26	0.00	0.26
106	0.28	0.00	0.28
107	0.32	0.00	0.32
108	0.34	0.00	0.34
109	0.37	0.00	0.37
110	0.39	0.00	0.39
111	0.43	0.16	0.27
112	0.47	0.25	0.22
113	0.49	0.26	0.23
114	0.52	0.28	0.24
115	0.56	0.30	0.26
116	0.58	0.31	0.27
117	0.62	0.33	0.29
118	0.64	0.34	0.30
119	0.67	0.36	0.31
120	0.71	0.38	0.33
121	0.73	0.39	0.34
122	0.77	0.41	0.36
123	0.79	0.42	0.37
124	0.82	0.44	0.38
125	0.86	0.46	0.40
126	0.88	0.47	0.41
127	0.92	0.49	0.43
128	0.94	0.50	0.44
129	0.97	0.52	0.45
130	1.01	0.54	0.47
131	1.03	0.55	0.48
132	1.07	0.57	0.50
133	1.09	0.58	0.51
134	1.12	0.60	0.52
135	1.16	0.62	0.54
136	1.18	0.63	0.55

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
137	1.22	0.65	0.57
138	1.24	0.66	0.58
139	1.27	0.68	0.59
140	1.31	0.70	0.61
141	1.33	0.71	0.62
142	1.37	0.73	0.64
143	1.39	0.74	0.65
144	1.42	0.76	0.66
145	1.46	0.78	0.68
146	1.48	0.79	0.69
147	1.52	0.81	0.71
148	1.54	0.82	0.72
149	1.57	0.84	0.73
150	1.61	0.86	0.75
151	1.63	0.87	0.76
152	1.67	0.89	0.78
153	1.69	0.90	0.79
154	1.72	0.92	0.80
155	1.76	0.94	0.82
156	1.78	0.95	0.83
157	1.82	0.97	0.85
158	1.84	0.98	0.86
159	1.87	1.00	0.87
160	1.91	1.02	0.89
161	1.93	1.03	0.90
162	1.97	1.05	0.92
163	1.99	1.06	0.93
164	2.02	1.08	0.94
165	2.06	1.10	0.96
166	2.08	1.11	0.97
167	2.12	1.13	0.99
168	2.14	1.14	1.00
169	2.17	1.16	1.01
170	2.21	1.18	1.03
171	2.23	1.19	1.04
172	2.27	1.21	1.06
173	2.29	1.22	1.07
174	2.32	1.24	1.08
175	2.36	1.26	1.10
176	2.38	1.27	1.11

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
177	2.42	1.29	1.13
178	2.44	1.30	1.14
179	2.47	1.32	1.15
180	2.51	1.34	1.17
181	2.53	1.35	1.18
182	2.57	1.37	1.20
183	2.59	1.38	1.21
184	2.62	1.40	1.22
185	2.66	1.42	1.24
186	2.68	1.43	1.25
187	2.72	1.45	1.27
188	2.74	1.46	1.28
189	2.77	1.48	1.29
190	2.81	1.50	1.31
191	2.83	1.51	1.32
192	2.87	1.53	1.34
193	2.89	1.54	1.35
194	2.92	1.56	1.36
195	2.96	1.58	1.38
196	2.98	1.59	1.39
197	3.02	1.61	1.41
198	3.04	1.62	1.42
199	3.07	1.64	1.43
200	3.11	1.66	1.45
201	3.13	1.67	1.46
202	3.17	1.69	1.48
203	3.19	1.70	1.49
204	3.22	1.72	1.50
205	3.26	1.74	1.52
206	3.28	1.75	1.53
207	3.32	1.77	1.55
208	3.34	1.78	1.56
209	3.37	1.80	1.57
210	3.41	1.82	1.59
211	3.43	1.83	1.60
212	3.47	1.85	1.62
213	3.49	1.86	1.63
214	3.52	1.88	1.64
215	3.56	1.90	1.66
216	3.58	1.91	1.67
217	3.62	1.93	1.69
218	3.64	1.94	1.70
219	3.67	1.96	1.71
220	3.71	1.98	1.73
221	3.73	1.99	1.74
222	3.77	2.01	1.76
223	3.79	2.02	1.77
224	3.82	2.04	1.78
225	3.86	2.06	1.80
226	3.88	2.07	1.81
227	3.92	2.09	1.83
228	3.94	2.10	1.84
229	3.97	2.12	1.85
230	4.01	2.14	1.87
231	4.03	2.15	1.88
232	4.07	2.17	1.90
233	4.09	2.18	1.91
234	4.12	2.20	1.92
235	4.16	2.22	1.94
236	4.18	2.23	1.95

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
237	4.22	2.25	1.97
238	4.24	2.26	1.98
239	4.27	2.28	1.99
240	4.31	2.30	2.01
241	4.33	2.31	2.02
242	4.37	2.33	2.04
243	4.39	2.34	2.05
244	4.42	2.36	2.06
245	4.46	2.38	2.08
246	4.48	2.39	2.09
247	4.52	2.41	2.11
248	4.54	2.42	2.12
249	4.57	2.44	2.13
250	4.61	2.46	2.15
251	4.63	2.47	2.16
252	4.67	2.49	2.18
253	4.69	2.50	2.19
254	4.72	2.52	2.20
255	4.76	2.54	2.22
256	4.78	2.55	2.23
257	4.82	2.57	2.25
258	4.84	2.58	2.26
259	4.87	2.60	2.27
260	4.91	2.62	2.29
261	4.93	2.63	2.30
262	4.97	2.65	2.32
263	4.99	2.66	2.33
264	5.02	2.68	2.34
265	5.06	2.70	2.36
266	5.08	2.71	2.37
267	5.12	2.73	2.39
268	5.14	2.74	2.40
269	5.17	2.76	2.41
270	5.21	2.78	2.43
271	5.23	2.79	2.44
272	5.27	2.81	2.46
273	5.29	2.82	2.47
274	5.32	2.84	2.48
275	5.36	2.86	2.50
276	5.38	2.87	2.51
277	5.42	2.89	2.53
278	5.44	2.90	2.54
279	5.47	2.92	2.55
280	5.51	2.94	2.57
281	5.53	2.95	2.58
282	5.57	2.97	2.60
283	5.59	2.98	2.61
284	5.62	3.00	2.62
285	5.66	3.02	2.64
286	5.68	3.03	2.65
287	5.72	3.05	2.67
288	5.74	3.06	2.68
289	5.77	3.08	2.69
290	5.81	3.10	2.71
291	5.83	3.11	2.72
292	5.87	3.13	2.74
293	5.89	3.14	2.75
294	5.92	3.16	2.76
295	5.96	3.18	2.78
296	5.98	3.19	2.79

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
297	6.02	3.21	2.81
298	6.04	3.22	2.82
299	6.07	3.24	2.83
300	6.11	3.26	2.85
301	6.13	3.27	2.86
302	6.17	3.29	2.88
303	6.19	3.30	2.89
304	6.22	3.32	2.90
305	6.26	3.34	2.92
306	6.28	3.35	2.93
307	6.32	3.37	2.95
308	6.34	3.38	2.96
309	6.37	3.40	2.97
310	6.41	3.42	2.99
311	6.43	3.43	3.00
312	6.47	3.45	3.02
313	6.49	3.46	3.03
314	6.52	3.48	3.04
315	6.56	3.50	3.06
316	6.58	3.51	3.07
317	6.62	3.53	3.09
318	6.64	3.54	3.10
319	6.67	3.56	3.11
320	6.71	3.58	3.13
321	6.73	3.59	3.14
322	6.77	3.61	3.16
323	6.79	3.62	3.17
324	6.82	3.64	3.18
325	6.86	3.66	3.20
326	6.88	3.67	3.21
327	6.92	3.69	3.23
328	6.94	3.70	3.24
329	6.97	3.72	3.25
330	7.01	3.74	3.27
331	7.03	3.75	3.28
332	7.07	3.77	3.30
333	7.09	3.78	3.31
334	7.12	3.80	3.32
335	7.16	3.82	3.34
336	7.18	3.83	3.35
337	7.22	3.85	3.37
338	7.24	3.86	3.38
339	7.27	3.88	3.39
340	7.31	3.90	3.41
341	7.33	3.91	3.42
342	7.37	3.93	3.44
343	7.39	3.94	3.45
344	7.42	3.96	3.46
345	7.46	3.98	3.48
346	7.48	3.99	3.49
347	7.52	4.01	3.51
348	7.54	4.02	3.52
349	7.57	4.04	3.53
350	7.61	4.06	3.55
351	7.63	4.07	3.56
352	7.67	4.09	3.58
353	7.69	4.10	3.59
354	7.72	4.12	3.60
355	7.76	4.14	3.62
356	7.78	4.15	3.63

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
357	7.82	4.17	3.65
358	7.84	4.18	3.66
359	7.87	4.20	3.67
360	7.91	4.22	3.69
361	7.93	4.23	3.70
362	7.97	4.25	3.72
363	7.99	4.26	3.73
364	8.02	4.28	3.74
365	8.06	4.30	3.76
366	8.08	4.31	3.77
367	8.12	4.33	3.79
368	8.14	4.34	3.80
369	8.17	4.36	3.81
370	8.21	4.38	3.83
371	8.23	4.39	3.84
372	8.27	4.41	3.86
373	8.29	4.42	3.87
374	8.32	4.44	3.88
375	8.36	4.46	3.90
376	8.38	4.47	3.91
377	8.42	4.49	3.93
378	8.44	4.50	3.94
379	8.47	4.52	3.95
380	8.51	4.54	3.97
381	8.53	4.55	3.98
382	8.57	4.57	4.00
383	8.59	4.58	4.01
384	8.62	4.60	4.02
385	8.66	4.62	4.04
386	8.68	4.63	4.05
387	8.72	4.65	4.07
388	8.74	4.66	4.08
389	8.77	4.68	4.09
390	8.81	4.70	4.11
391	8.83	4.71	4.12
392	8.87	4.73	4.14
393	8.89	4.74	4.15
394	8.92	4.76	4.16
395	8.96	4.78	4.18
396	8.98	4.79	4.19
397	9.02	4.81	4.21
398	9.04	4.82	4.22
399	9.07	4.84	4.23
400	9.11	4.86	4.25
401	9.13	4.87	4.26
402	9.17	4.89	4.28
403	9.19	4.90	4.29
404	9.22	4.92	4.30
405	9.26	4.94	4.32
406	9.28	4.95	4.33
407	9.32	4.97	4.35
408	9.34	4.98	4.36
409	9.37	5.00	4.37
410	9.41	5.02	4.39
411	9.43	5.03	4.40
412	9.47	5.05	4.42
413	9.49	5.06	4.43
414	9.52	5.08	4.44
415	9.56	5.10	4.46
416	9.58	5.11	4.47

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
417	9.62	5.13	4.49
418	9.64	5.14	4.50
419	9.67	5.16	4.51
420	9.71	5.18	4.53
421	9.73	5.19	4.54
422	9.77	5.21	4.56
423	9.79	5.22	4.57
424	9.82	5.24	4.58
425	9.86	5.26	4.60
426	9.88	5.27	4.61
427	9.92	5.29	4.63
428	9.94	5.30	4.64
429	9.97	5.32	4.65
430	10.01	5.34	4.67
431	10.03	5.35	4.68
432	10.07	5.37	4.70
433	10.09	5.38	4.71
434	10.12	5.40	4.72
435	10.16	5.42	4.74
436	10.18	5.43	4.75
437	10.22	5.45	4.77
438	10.24	5.46	4.78
439	10.27	5.48	4.79
440	10.31	5.50	4.81
441	10.33	5.51	4.82
442	10.37	5.53	4.84
443	10.39	5.54	4.85
444	10.42	5.56	4.86
445	10.46	5.58	4.88
446	10.48	5.59	4.89
447	10.52	5.61	4.91
448	10.54	5.62	4.92
449	10.57	5.64	4.93
450	10.61	5.66	4.95
451	10.63	5.67	4.96
452	10.67	5.69	4.98
453	10.69	5.70	4.99
454	10.72	5.72	5.00
455	10.76	5.74	5.02
456	10.78	5.75	5.03
457	10.82	5.77	5.05
458	10.84	5.78	5.06
459	10.87	5.80	5.07
460	10.91	5.82	5.09
461	10.93	5.83	5.10
462	10.97	5.85	5.12
463	10.99	5.86	5.13
464	11.02	5.88	5.14
465	11.06	5.90	5.16
466	11.08	5.91	5.17
467	11.12	5.93	5.19
468	11.14	5.94	5.20
469	11.17	5.96	5.21
470	11.21	5.98	5.23
471	11.23	5.99	5.24
472	11.27	6.01	5.26
473	11.29	6.02	5.27
474	11.32	6.04	5.28
475	11.36	6.06	5.30
476	11.38	6.07	5.31

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
477	11.42	6.09	5.33
478	11.44	6.10	5.34
479	11.47	6.12	5.35
480	11.51	6.14	5.37
481	11.53	6.15	5.38
482	11.57	6.17	5.40
483	11.59	6.18	5.41
484	11.62	6.20	5.42
485	11.66	6.22	5.44
486	11.68	6.23	5.45
487	11.72	6.25	5.47
488	11.74	6.26	5.48
489	11.77	6.28	5.49
490	11.81	6.30	5.51
491	11.83	6.31	5.52
492	11.87	6.33	5.54
493	11.89	6.34	5.55
494	11.92	6.36	5.56
495	11.96	6.38	5.58
496	11.98	6.39	5.59
497	12.02	6.41	5.61
498	12.04	6.42	5.62
499	12.07	6.44	5.63
500	12.11	6.46	5.65
501	12.13	6.47	5.66
502	12.17	6.49	5.68
503	12.19	6.50	5.69
504	12.22	6.52	5.70
505	12.26	6.54	5.72
506	12.28	6.55	5.73
507	12.32	6.57	5.75
508	12.34	6.58	5.76
509	12.37	6.60	5.77
510	12.41	6.62	5.79
511	12.43	6.63	5.80
512	12.47	6.65	5.82
513	12.49	6.66	5.83
514	12.52	6.68	5.84
515	12.56	6.70	5.86
516	12.58	6.71	5.87
517	12.62	6.73	5.89
518	12.64	6.74	5.90
519	12.67	6.76	5.91
520	12.71	6.78	5.93
521	12.73	6.79	5.94
522	12.77	6.81	5.96
523	12.79	6.82	5.97
524	12.82	6.84	5.98
525	12.86	6.86	6.00
526	12.88	6.87	6.01
527	12.92	6.89	6.03
528	12.94	6.90	6.04
529	12.97	6.92	6.05
530	13.01	6.94	6.07
531	13.03	6.95	6.08
532	13.07	6.97	6.10
533	13.09	6.98	6.11
534	13.12	7.00	6.12
535	13.16	7.02	6.14
536	13.18	7.03	6.15

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
537	13.22	7.05	6.17
538	13.24	7.06	6.18
539	13.27	7.08	6.19
540	13.31	7.10	6.21
541	13.33	7.11	6.22
542	13.37	7.13	6.24
543	13.39	7.14	6.25
544	13.42	7.16	6.26
545	13.46	7.18	6.28
546	13.48	7.19	6.29
547	13.52	7.21	6.31
548	13.54	7.22	6.32
549	13.57	7.24	6.33
550	13.61	7.26	6.35
551	13.63	7.27	6.36
552	13.67	7.29	6.38
553	13.69	7.30	6.39
554	13.72	7.32	6.40
555	13.76	7.34	6.42
556	13.78	7.35	6.43
557	13.82	7.37	6.45
558	13.84	7.38	6.46
559	13.87	7.40	6.47
560	13.91	7.42	6.49
561	13.93	7.43	6.50
562	13.97	7.45	6.52
563	13.99	7.46	6.53
564	14.02	7.48	6.54
565	14.06	7.50	6.56
566	14.08	7.51	6.57
567	14.12	7.53	6.59
568	14.14	7.54	6.60
569	14.17	7.56	6.61
570	14.21	7.58	6.63
571	14.23	7.59	6.64
572	14.27	7.61	6.66
573	14.29	7.62	6.67
574	14.32	7.64	6.68
575	14.36	7.66	6.70
576	14.38	7.67	6.71
577	14.42	7.69	6.73
578	14.44	7.70	6.74
579	14.47	7.72	6.75
580	14.51	7.74	6.77
581	14.53	7.75	6.78
582	14.57	7.77	6.80
583	14.59	7.78	6.81
584	14.62	7.80	6.82
585	14.66	7.82	6.84
586	14.68	7.83	6.85
587	14.72	7.85	6.87
588	14.74	7.86	6.88
589	14.77	7.88	6.89
590	14.81	7.90	6.91
591	14.83	7.91	6.92
592	14.87	7.93	6.94
593	14.89	7.94	6.95
594	14.92	7.96	6.96
595	14.96	7.98	6.98
596	14.98	7.99	6.99

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
597	15.02	8.01	7.01
598	15.04	8.02	7.02
599	15.07	8.04	7.03
600	15.11	8.06	7.05
601	15.13	8.07	7.06
602	15.17	8.09	7.08
603	15.19	8.10	7.09
604	15.22	8.12	7.10
605	15.26	8.14	7.12
606	15.28	8.15	7.13
607	15.32	8.17	7.15
608	15.34	8.18	7.16
609	15.37	8.20	7.17
610	15.41	8.22	7.19
611	15.43	8.23	7.20
612	15.47	8.25	7.22
613	15.49	8.26	7.23
614	15.52	8.28	7.24
615	15.56	8.30	7.26
616	15.58	8.31	7.27
617	15.62	8.33	7.29
618	15.64	8.34	7.30
619	15.67	8.36	7.31
620	15.71	8.38	7.33
621	15.73	8.39	7.34
622	15.77	8.41	7.36
623	15.79	8.42	7.37
624	15.82	8.44	7.38
625	15.86	8.46	7.40
626	15.88	8.47	7.41
627	15.92	8.49	7.43
628	15.94	8.50	7.44
629	15.97	8.52	7.45
630	16.01	8.54	7.47
631	16.03	8.55	7.48
632	16.07	8.57	7.50
633	16.09	8.58	7.51
634	16.12	8.60	7.52
635	16.16	8.62	7.54
636	16.18	8.63	7.55
637	16.22	8.65	7.57
638	16.24	8.66	7.58
639	16.27	8.68	7.59
640	16.31	8.70	7.61
641	16.33	8.71	7.62
642	16.37	8.73	7.64
643	16.39	8.74	7.65
644	16.42	8.76	7.66
645	16.46	8.78	7.68
646	16.48	8.79	7.69
647	16.52	8.81	7.71
648	16.54	8.82	7.72
649	16.57	8.84	7.73
650	16.61	8.86	7.75
651	16.63	8.87	7.76
652	16.67	8.89	7.78
653	16.69	8.90	7.79
654	16.72	8.92	7.80
655	16.76	8.94	7.82
656	16.78	8.95	7.83

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
657	16.82	8.97	7.85
658	16.84	8.98	7.86
659	16.87	9.00	7.87
660	16.91	9.02	7.89
661	16.93	9.03	7.90
662	16.97	9.05	7.92
663	16.99	9.06	7.93
664	17.02	9.08	7.94
665	17.06	9.10	7.96
666	17.08	9.11	7.97
667	17.12	9.13	7.99
668	17.14	9.14	8.00
669	17.17	9.16	8.01
670	17.21	9.18	8.03
671	17.23	9.19	8.04
672	17.27	9.21	8.06
673	17.29	9.22	8.07
674	17.32	9.24	8.08
675	17.36	9.26	8.10
676	17.38	9.27	8.11
677	17.42	9.29	8.13
678	17.44	9.30	8.14
679	17.47	9.32	8.15
680	17.51	9.34	8.17
681	17.53	9.35	8.18
682	17.57	9.37	8.20
683	17.59	9.38	8.21
684	17.62	9.40	8.22
685	17.66	9.42	8.24
686	17.68	9.43	8.25
687	17.72	9.45	8.27
688	17.74	9.46	8.28
689	17.77	9.48	8.29
690	17.81	9.50	8.31
691	17.83	9.51	8.32
692	17.87	9.53	8.34
693	17.89	9.54	8.35
694	17.92	9.56	8.36
695	17.96	9.58	8.38
696	17.98	9.59	8.39
697	18.02	9.61	8.41
698	18.04	9.62	8.42
699	18.07	9.64	8.43
700	18.11	9.66	8.45
701	18.13	9.67	8.46
702	18.17	9.69	8.48
703	18.19	9.70	8.49
704	18.22	9.72	8.50
705	18.26	9.74	8.52
706	18.28	9.75	8.53
707	18.32	9.77	8.55
708	18.34	9.78	8.56
709	18.37	9.80	8.57
710	18.41	9.82	8.59
711	18.43	9.83	8.60
712	18.47	9.85	8.62
713	18.49	9.86	8.63
714	18.52	9.88	8.64
715	18.56	9.90	8.66
716	18.58	9.91	8.67

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
717	18.62	9.93	8.69
718	18.64	9.94	8.70
719	18.67	9.96	8.71
720	18.71	9.98	8.73
721	18.73	9.99	8.74
722	18.77	10.01	8.76
723	18.79	10.02	8.77
724	18.82	10.04	8.78
725	18.86	10.06	8.80
726	18.88	10.07	8.81
727	18.92	10.09	8.83
728	18.94	10.10	8.84
729	18.97	10.12	8.85
730	18.99	10.13	8.86

Monthly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2010 to 5 April 2011

Table
letter **F**

Use this table

To work out minimum payments for employees who are:

- members of the Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme
- paid in months or multiples of a month.

Do not use this table

- for employees who are paid in weeks or multiples of a week
- for employees for whom you hold form RD950 or CA2700, see Table letter S
- for employees for whom you hold a valid certificate CA4139, CF383 or CF380A, see Table letter G
- to work out NICs, see pages 10 to 81.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
421	0.00	0.00	0.00
425	0.18	0.00	0.18
429	0.30	0.00	0.30
433	0.42	0.00	0.42
437	0.54	0.00	0.54
441	0.66	0.00	0.66
445	0.78	0.00	0.78
449	0.90	0.00	0.90
453	1.02	0.00	1.02
457	1.14	0.00	1.14
461	1.26	0.00	1.26
465	1.38	0.00	1.38
469	1.50	0.00	1.50
473	1.61	0.00	1.61
476	1.65	0.00	1.65
477	1.74	0.33	1.41
481	1.86	0.77	1.09
485	1.98	1.06	0.92
489	2.10	1.12	0.98
493	2.22	1.18	1.04
497	2.34	1.25	1.09
501	2.46	1.31	1.15
505	2.58	1.38	1.20
509	2.70	1.44	1.26
513	2.82	1.50	1.32
517	2.94	1.57	1.37
521	3.06	1.63	1.43
525	3.18	1.70	1.48
529	3.30	1.76	1.54
533	3.42	1.82	1.60
537	3.54	1.89	1.65
541	3.66	1.95	1.71
545	3.78	2.02	1.76
549	3.90	2.08	1.82
553	4.02	2.14	1.88
557	4.14	2.21	1.93
561	4.26	2.27	1.99
565	4.38	2.34	2.04
569	4.50	2.40	2.10
573	4.62	2.46	2.16

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
577	4.74	2.53	2.21
581	4.86	2.59	2.27
585	4.98	2.66	2.32
589	5.10	2.72	2.38
593	5.22	2.78	2.44
597	5.34	2.85	2.49
601	5.46	2.91	2.55
605	5.58	2.98	2.60
609	5.70	3.04	2.66
613	5.82	3.10	2.72
617	5.94	3.17	2.77
621	6.06	3.23	2.83
625	6.18	3.30	2.88
629	6.30	3.36	2.94
633	6.42	3.42	3.00
637	6.54	3.49	3.05
641	6.66	3.55	3.11
645	6.78	3.62	3.16
649	6.90	3.68	3.22
653	7.02	3.74	3.28
657	7.14	3.81	3.33
661	7.26	3.87	3.39
665	7.38	3.94	3.44
669	7.50	4.00	3.50
673	7.62	4.06	3.56
677	7.74	4.13	3.61
681	7.86	4.19	3.67
685	7.98	4.26	3.72
689	8.10	4.32	3.78
693	8.22	4.38	3.84
697	8.34	4.45	3.89
701	8.46	4.51	3.95
705	8.58	4.58	4.00
709	8.70	4.64	4.06
713	8.82	4.70	4.12
717	8.94	4.77	4.17
721	9.06	4.83	4.23
725	9.18	4.90	4.28
729	9.30	4.96	4.34
733	9.42	5.02	4.40

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
737	9.54	5.09	4.45
741	9.66	5.15	4.51
745	9.78	5.22	4.56
749	9.90	5.28	4.62
753	10.02	5.34	4.68
757	10.14	5.41	4.73
761	10.26	5.47	4.79
765	10.38	5.54	4.84
769	10.50	5.60	4.90
773	10.62	5.66	4.96
777	10.74	5.73	5.01
781	10.86	5.79	5.07
785	10.98	5.86	5.12
789	11.10	5.92	5.18
793	11.22	5.98	5.24
797	11.34	6.05	5.29
801	11.46	6.11	5.35
805	11.58	6.18	5.40
809	11.70	6.24	5.46
813	11.82	6.30	5.52
817	11.94	6.37	5.57
821	12.06	6.43	5.63
825	12.18	6.50	5.68
829	12.30	6.56	5.74
833	12.42	6.62	5.80
837	12.54	6.69	5.85
841	12.66	6.75	5.91
845	12.78	6.82	5.96
849	12.90	6.88	6.02
853	13.02	6.94	6.08
857	13.14	7.01	6.13
861	13.26	7.07	6.19
865	13.38	7.14	6.24
869	13.50	7.20	6.30
873	13.62	7.26	6.36
877	13.74	7.33	6.41
881	13.86	7.39	6.47
885	13.98	7.46	6.52
889	14.10	7.52	6.58
893	14.22	7.58	6.64
897	14.34	7.65	6.69
901	14.46	7.71	6.75
905	14.58	7.78	6.80
909	14.70	7.84	6.86
913	14.82	7.90	6.92
917	14.94	7.97	6.97
921	15.06	8.03	7.03
925	15.18	8.10	7.08
929	15.30	8.16	7.14
933	15.42	8.22	7.20
937	15.54	8.29	7.25
941	15.66	8.35	7.31
945	15.78	8.42	7.36
949	15.90	8.48	7.42
953	16.02	8.54	7.48
957	16.14	8.61	7.53
961	16.26	8.67	7.59
965	16.38	8.74	7.64
969	16.50	8.80	7.70
973	16.62	8.86	7.76

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
977	16.74	8.93	7.81
981	16.86	8.99	7.87
985	16.98	9.06	7.92
989	17.10	9.12	7.98
993	17.22	9.18	8.04
997	17.34	9.25	8.09
1001	17.46	9.31	8.15
1005	17.58	9.38	8.20
1009	17.70	9.44	8.26
1013	17.82	9.50	8.32
1017	17.94	9.57	8.37
1021	18.06	9.63	8.43
1025	18.18	9.70	8.48
1029	18.30	9.76	8.54
1033	18.42	9.82	8.60
1037	18.54	9.89	8.65
1041	18.66	9.95	8.71
1045	18.78	10.02	8.76
1049	18.90	10.08	8.82
1053	19.02	10.14	8.88
1057	19.14	10.21	8.93
1061	19.26	10.27	8.99
1065	19.38	10.34	9.04
1069	19.50	10.40	9.10
1073	19.62	10.46	9.16
1077	19.74	10.53	9.21
1081	19.86	10.59	9.27
1085	19.98	10.66	9.32
1089	20.10	10.72	9.38
1093	20.22	10.78	9.44
1097	20.34	10.85	9.49
1101	20.46	10.91	9.55
1105	20.58	10.98	9.60
1109	20.70	11.04	9.66
1113	20.82	11.10	9.72
1117	20.94	11.17	9.77
1121	21.06	11.23	9.83
1125	21.18	11.30	9.88
1129	21.30	11.36	9.94
1133	21.42	11.42	10.00
1137	21.54	11.49	10.05
1141	21.66	11.55	10.11
1145	21.78	11.62	10.16
1149	21.90	11.68	10.22
1153	22.02	11.74	10.28
1157	22.14	11.81	10.33
1161	22.26	11.87	10.39
1165	22.38	11.94	10.44
1169	22.50	12.00	10.50
1173	22.62	12.06	10.56
1177	22.74	12.13	10.61
1181	22.86	12.19	10.67
1185	22.98	12.26	10.72
1189	23.10	12.32	10.78
1193	23.22	12.38	10.84
1197	23.34	12.45	10.89
1201	23.46	12.51	10.95
1205	23.58	12.58	11.00
1209	23.70	12.64	11.06
1213	23.82	12.70	11.12

Monthly table

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1217	23.94	12.77	11.17
1221	24.06	12.83	11.23
1225	24.18	12.90	11.28
1229	24.30	12.96	11.34
1233	24.42	13.02	11.40
1237	24.54	13.09	11.45
1241	24.66	13.15	11.51
1245	24.78	13.22	11.56
1249	24.90	13.28	11.62
1253	25.02	13.34	11.68
1257	25.14	13.41	11.73
1261	25.26	13.47	11.79
1265	25.38	13.54	11.84
1269	25.50	13.60	11.90
1273	25.62	13.66	11.96
1277	25.74	13.73	12.01
1281	25.86	13.79	12.07
1285	25.98	13.86	12.12
1289	26.10	13.92	12.18
1293	26.22	13.98	12.24
1297	26.34	14.05	12.29
1301	26.46	14.11	12.35
1305	26.58	14.18	12.40
1309	26.70	14.24	12.46
1313	26.82	14.30	12.52
1317	26.94	14.37	12.57
1321	27.06	14.43	12.63
1325	27.18	14.50	12.68
1329	27.30	14.56	12.74
1333	27.42	14.62	12.80
1337	27.54	14.69	12.85
1341	27.66	14.75	12.91
1345	27.78	14.82	12.96
1349	27.90	14.88	13.02
1353	28.02	14.94	13.08
1357	28.14	15.01	13.13
1361	28.26	15.07	13.19
1365	28.38	15.14	13.24
1369	28.50	15.20	13.30
1373	28.62	15.26	13.36
1377	28.74	15.33	13.41
1381	28.86	15.39	13.47
1385	28.98	15.46	13.52
1389	29.10	15.52	13.58
1393	29.22	15.58	13.64
1397	29.34	15.65	13.69
1401	29.46	15.71	13.75
1405	29.58	15.78	13.80
1409	29.70	15.84	13.86
1413	29.82	15.90	13.92
1417	29.94	15.97	13.97
1421	30.06	16.03	14.03
1425	30.18	16.10	14.08
1429	30.30	16.16	14.14
1433	30.42	16.22	14.20
1437	30.54	16.29	14.25
1441	30.66	16.35	14.31
1445	30.78	16.42	14.36
1449	30.90	16.48	14.42
1453	31.02	16.54	14.48

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1457	31.14	16.61	14.53
1461	31.26	16.67	14.59
1465	31.38	16.74	14.64
1469	31.50	16.80	14.70
1473	31.62	16.86	14.76
1477	31.74	16.93	14.81
1481	31.86	16.99	14.87
1485	31.98	17.06	14.92
1489	32.10	17.12	14.98
1493	32.22	17.18	15.04
1497	32.34	17.25	15.09
1501	32.46	17.31	15.15
1505	32.58	17.38	15.20
1509	32.70	17.44	15.26
1513	32.82	17.50	15.32
1517	32.94	17.57	15.37
1521	33.06	17.63	15.43
1525	33.18	17.70	15.48
1529	33.30	17.76	15.54
1533	33.42	17.82	15.60
1537	33.54	17.89	15.65
1541	33.66	17.95	15.71
1545	33.78	18.02	15.76
1549	33.90	18.08	15.82
1553	34.02	18.14	15.88
1557	34.14	18.21	15.93
1561	34.26	18.27	15.99
1565	34.38	18.34	16.04
1569	34.50	18.40	16.10
1573	34.62	18.46	16.16
1577	34.74	18.53	16.21
1581	34.86	18.59	16.27
1585	34.98	18.66	16.32
1589	35.10	18.72	16.38
1593	35.22	18.78	16.44
1597	35.34	18.85	16.49
1601	35.46	18.91	16.55
1605	35.58	18.98	16.60
1609	35.70	19.04	16.66
1613	35.82	19.10	16.72
1617	35.94	19.17	16.77
1621	36.06	19.23	16.83
1625	36.18	19.30	16.88
1629	36.30	19.36	16.94
1633	36.42	19.42	17.00
1637	36.54	19.49	17.05
1641	36.66	19.55	17.11
1645	36.78	19.62	17.16
1649	36.90	19.68	17.22
1653	37.02	19.74	17.28
1657	37.14	19.81	17.33
1661	37.26	19.87	17.39
1665	37.38	19.94	17.44
1669	37.50	20.00	17.50
1673	37.62	20.06	17.56
1677	37.74	20.13	17.61
1681	37.86	20.19	17.67
1685	37.98	20.26	17.72
1689	38.10	20.32	17.78
1693	38.22	20.38	17.84

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1697	38.34	20.45	17.89
1701	38.46	20.51	17.95
1705	38.58	20.58	18.00
1709	38.70	20.64	18.06
1713	38.82	20.70	18.12
1717	38.94	20.77	18.17
1721	39.06	20.83	18.23
1725	39.18	20.90	18.28
1729	39.30	20.96	18.34
1733	39.42	21.02	18.40
1737	39.54	21.09	18.45
1741	39.66	21.15	18.51
1745	39.78	21.22	18.56
1749	39.90	21.28	18.62
1753	40.02	21.34	18.68
1757	40.14	21.41	18.73
1761	40.26	21.47	18.79
1765	40.38	21.54	18.84
1769	40.50	21.60	18.90
1773	40.62	21.66	18.96
1777	40.74	21.73	19.01
1781	40.86	21.79	19.07
1785	40.98	21.86	19.12
1789	41.10	21.92	19.18
1793	41.22	21.98	19.24
1797	41.34	22.05	19.29
1801	41.46	22.11	19.35
1805	41.58	22.18	19.40
1809	41.70	22.24	19.46
1813	41.82	22.30	19.52
1817	41.94	22.37	19.57
1821	42.06	22.43	19.63
1825	42.18	22.50	19.68
1829	42.30	22.56	19.74
1833	42.42	22.62	19.80
1837	42.54	22.69	19.85
1841	42.66	22.75	19.91
1845	42.78	22.82	19.96
1849	42.90	22.88	20.02
1853	43.02	22.94	20.08
1857	43.14	23.01	20.13
1861	43.26	23.07	20.19
1865	43.38	23.14	20.24
1869	43.50	23.20	20.30
1873	43.62	23.26	20.36
1877	43.74	23.33	20.41
1881	43.86	23.39	20.47
1885	43.98	23.46	20.52
1889	44.10	23.52	20.58
1893	44.22	23.58	20.64
1897	44.34	23.65	20.69
1901	44.46	23.71	20.75
1905	44.58	23.78	20.80
1909	44.70	23.84	20.86
1913	44.82	23.90	20.92
1917	44.94	23.97	20.97
1921	45.06	24.03	21.03
1925	45.18	24.10	21.08
1929	45.30	24.16	21.14
1933	45.42	24.22	21.20

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1937	45.54	24.29	21.25
1941	45.66	24.35	21.31
1945	45.78	24.42	21.36
1949	45.90	24.48	21.42
1953	46.02	24.54	21.48
1957	46.14	24.61	21.53
1961	46.26	24.67	21.59
1965	46.38	24.74	21.64
1969	46.50	24.80	21.70
1973	46.62	24.86	21.76
1977	46.74	24.93	21.81
1981	46.86	24.99	21.87
1985	46.98	25.06	21.92
1989	47.10	25.12	21.98
1993	47.22	25.18	22.04
1997	47.34	25.25	22.09
2001	47.46	25.31	22.15
2005	47.58	25.38	22.20
2009	47.70	25.44	22.26
2013	47.82	25.50	22.32
2017	47.94	25.57	22.37
2021	48.06	25.63	22.43
2025	48.18	25.70	22.48
2029	48.30	25.76	22.54
2033	48.42	25.82	22.60
2037	48.54	25.89	22.65
2041	48.66	25.95	22.71
2045	48.78	26.02	22.76
2049	48.90	26.08	22.82
2053	49.02	26.14	22.88
2057	49.14	26.21	22.93
2061	49.26	26.27	22.99
2065	49.38	26.34	23.04
2069	49.50	26.40	23.10
2073	49.62	26.46	23.16
2077	49.74	26.53	23.21
2081	49.86	26.59	23.27
2085	49.98	26.66	23.32
2089	50.10	26.72	23.38
2093	50.22	26.78	23.44
2097	50.34	26.85	23.49
2101	50.46	26.91	23.55
2105	50.58	26.98	23.60
2109	50.70	27.04	23.66
2113	50.82	27.10	23.72
2117	50.94	27.17	23.77
2121	51.06	27.23	23.83
2125	51.18	27.30	23.88
2129	51.30	27.36	23.94
2133	51.42	27.42	24.00
2137	51.54	27.49	24.05
2141	51.66	27.55	24.11
2145	51.78	27.62	24.16
2149	51.90	27.68	24.22
2153	52.02	27.74	24.28
2157	52.14	27.81	24.33
2161	52.26	27.87	24.39
2165	52.38	27.94	24.44
2169	52.50	28.00	24.50
2173	52.62	28.06	24.56

Monthly table

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2177	52.74	28.13	24.61
2181	52.86	28.19	24.67
2185	52.98	28.26	24.72
2189	53.10	28.32	24.78
2193	53.22	28.38	24.84
2197	53.34	28.45	24.89
2201	53.46	28.51	24.95
2205	53.58	28.58	25.00
2209	53.70	28.64	25.06
2213	53.82	28.70	25.12
2217	53.94	28.77	25.17
2221	54.06	28.83	25.23
2225	54.18	28.90	25.28
2229	54.30	28.96	25.34
2233	54.42	29.02	25.40
2237	54.54	29.09	25.45
2241	54.66	29.15	25.51
2245	54.78	29.22	25.56
2249	54.90	29.28	25.62
2253	55.02	29.34	25.68
2257	55.14	29.41	25.73
2261	55.26	29.47	25.79
2265	55.38	29.54	25.84
2269	55.50	29.60	25.90
2273	55.62	29.66	25.96
2277	55.74	29.73	26.01
2281	55.86	29.79	26.07
2285	55.98	29.86	26.12
2289	56.10	29.92	26.18
2293	56.22	29.98	26.24
2297	56.34	30.05	26.29
2301	56.46	30.11	26.35
2305	56.58	30.18	26.40
2309	56.70	30.24	26.46
2313	56.82	30.30	26.52
2317	56.94	30.37	26.57
2321	57.06	30.43	26.63
2325	57.18	30.50	26.68
2329	57.30	30.56	26.74
2333	57.42	30.62	26.80
2337	57.54	30.69	26.85
2341	57.66	30.75	26.91
2345	57.78	30.82	26.96
2349	57.90	30.88	27.02
2353	58.02	30.94	27.08
2357	58.14	31.01	27.13
2361	58.26	31.07	27.19
2365	58.38	31.14	27.24
2369	58.50	31.20	27.30
2373	58.62	31.26	27.36
2377	58.74	31.33	27.41
2381	58.86	31.39	27.47
2385	58.98	31.46	27.52
2389	59.10	31.52	27.58
2393	59.22	31.58	27.64
2397	59.34	31.65	27.69
2401	59.46	31.71	27.75
2405	59.58	31.78	27.80
2409	59.70	31.84	27.86
2413	59.82	31.90	27.92

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2417	59.94	31.97	27.97
2421	60.06	32.03	28.03
2425	60.18	32.10	28.08
2429	60.30	32.16	28.14
2433	60.42	32.22	28.20
2437	60.54	32.29	28.25
2441	60.66	32.35	28.31
2445	60.78	32.42	28.36
2449	60.90	32.48	28.42
2453	61.02	32.54	28.48
2457	61.14	32.61	28.53
2461	61.26	32.67	28.59
2465	61.38	32.74	28.64
2469	61.50	32.80	28.70
2473	61.62	32.86	28.76
2477	61.74	32.93	28.81
2481	61.86	32.99	28.87
2485	61.98	33.06	28.92
2489	62.10	33.12	28.98
2493	62.22	33.18	29.04
2497	62.34	33.25	29.09
2501	62.46	33.31	29.15
2505	62.58	33.38	29.20
2509	62.70	33.44	29.26
2513	62.82	33.50	29.32
2517	62.94	33.57	29.37
2521	63.06	33.63	29.43
2525	63.18	33.70	29.48
2529	63.30	33.76	29.54
2533	63.42	33.82	29.60
2537	63.54	33.89	29.65
2541	63.66	33.95	29.71
2545	63.78	34.02	29.76
2549	63.90	34.08	29.82
2553	64.02	34.14	29.88
2557	64.14	34.21	29.93
2561	64.26	34.27	29.99
2565	64.38	34.34	30.04
2569	64.50	34.40	30.10
2573	64.62	34.46	30.16
2577	64.74	34.53	30.21
2581	64.86	34.59	30.27
2585	64.98	34.66	30.32
2589	65.10	34.72	30.38
2593	65.22	34.78	30.44
2597	65.34	34.85	30.49
2601	65.46	34.91	30.55
2605	65.58	34.98	30.60
2609	65.70	35.04	30.66
2613	65.82	35.10	30.72
2617	65.94	35.17	30.77
2621	66.06	35.23	30.83
2625	66.18	35.30	30.88
2629	66.30	35.36	30.94
2633	66.42	35.42	31.00
2637	66.54	35.49	31.05
2641	66.66	35.55	31.11
2645	66.78	35.62	31.16
2649	66.90	35.68	31.22
2653	67.02	35.74	31.28

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2657	67.14	35.81	31.33
2661	67.26	35.87	31.39
2665	67.38	35.94	31.44
2669	67.50	36.00	31.50
2673	67.62	36.06	31.56
2677	67.74	36.13	31.61
2681	67.86	36.19	31.67
2685	67.98	36.26	31.72
2689	68.10	36.32	31.78
2693	68.22	36.38	31.84
2697	68.34	36.45	31.89
2701	68.46	36.51	31.95
2705	68.58	36.58	32.00
2709	68.70	36.64	32.06
2713	68.82	36.70	32.12
2717	68.94	36.77	32.17
2721	69.06	36.83	32.23
2725	69.18	36.90	32.28
2729	69.30	36.96	32.34
2733	69.42	37.02	32.40
2737	69.54	37.09	32.45
2741	69.66	37.15	32.51
2745	69.78	37.22	32.56
2749	69.90	37.28	32.62
2753	70.02	37.34	32.68
2757	70.14	37.41	32.73
2761	70.26	37.47	32.79
2765	70.38	37.54	32.84
2769	70.50	37.60	32.90
2773	70.62	37.66	32.96
2777	70.74	37.73	33.01
2781	70.86	37.79	33.07
2785	70.98	37.86	33.12
2789	71.10	37.92	33.18
2793	71.22	37.98	33.24
2797	71.34	38.05	33.29
2801	71.46	38.11	33.35
2805	71.58	38.18	33.40
2809	71.70	38.24	33.46
2813	71.82	38.30	33.52
2817	71.94	38.37	33.57
2821	72.06	38.43	33.63
2825	72.18	38.50	33.68
2829	72.30	38.56	33.74
2833	72.42	38.62	33.80
2837	72.54	38.69	33.85
2841	72.66	38.75	33.91
2845	72.78	38.82	33.96
2849	72.90	38.88	34.02
2853	73.02	38.94	34.08
2857	73.14	39.01	34.13
2861	73.26	39.07	34.19
2865	73.38	39.14	34.24
2869	73.50	39.20	34.30
2873	73.62	39.26	34.36
2877	73.74	39.33	34.41
2881	73.86	39.39	34.47
2885	73.98	39.46	34.52
2889	74.10	39.52	34.58
2893	74.22	39.58	34.64
2897	74.34	39.65	34.69

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2901	74.46	39.71	34.75
2905	74.58	39.78	34.80
2909	74.70	39.84	34.86
2913	74.82	39.90	34.92
2917	74.94	39.97	34.97
2921	75.06	40.03	35.03
2925	75.18	40.10	35.08
2929	75.30	40.16	35.14
2933	75.42	40.22	35.20
2937	75.54	40.29	35.25
2941	75.66	40.35	35.31
2945	75.78	40.42	35.36
2949	75.90	40.48	35.42
2953	76.02	40.54	35.48
2957	76.14	40.61	35.53
2961	76.26	40.67	35.59
2965	76.38	40.74	35.64
2969	76.50	40.80	35.70
2973	76.62	40.86	35.76
2977	76.74	40.93	35.81
2981	76.86	40.99	35.87
2985	76.98	41.06	35.92
2989	77.10	41.12	35.98
2993	77.22	41.18	36.04
2997	77.34	41.25	36.09
3001	77.46	41.31	36.15
3005	77.58	41.38	36.20
3009	77.70	41.44	36.26
3013	77.82	41.50	36.32
3017	77.94	41.57	36.37
3021	78.06	41.63	36.43
3025	78.18	41.70	36.48
3029	78.30	41.76	36.54
3033	78.42	41.82	36.60
3037	78.54	41.89	36.65
3041	78.66	41.95	36.71
3045	78.78	42.02	36.76
3049	78.90	42.08	36.82
3053	79.02	42.14	36.88
3057	79.14	42.21	36.93
3061	79.26	42.27	36.99
3065	79.38	42.34	37.04
3069	79.50	42.40	37.10
3073	79.62	42.46	37.16
3077	79.74	42.53	37.21
3081	79.86	42.59	37.27
3085	79.98	42.66	37.32
3089	80.10	42.72	37.38
3093	80.22	42.78	37.44
3097	80.34	42.85	37.49
3101	80.46	42.91	37.55
3105	80.58	42.98	37.60
3109	80.70	43.04	37.66
3113	80.82	43.10	37.72
3117	80.94	43.17	37.77
3121	81.06	43.23	37.83
3125	81.18	43.30	37.88
3129	81.30	43.36	37.94
3133	81.42	43.42	38.00
3137	81.54	43.49	38.05
3141	81.66	43.55	38.11

Monthly table

Earnings 1	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment 3	Employer's share of minimum payment 4
£	£ p	£ p	£ p
3145	81.78	43.62	38.16
3149	81.90	43.68	38.22
3153	82.02	43.74	38.28
3157	82.14	43.81	38.33
3161	82.26	43.87	38.39
3163	82.32	43.90	38.42

Weekly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2010 to 5 April 2011

Table
letter **G**

Use this table

To work out minimum payments for employees who are:

- members of the Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom you hold a valid certificate CA4139, CF383 or CF380A
- paid in weeks or multiples of a week.

Do not use this table

- for employees who are paid in months or multiples of a month
- for employees for whom you hold form RD950 or CA2700, see Table letter S
- to work out NICs, see pages 10 to 81.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
97	0.00	0.00	0.00
98	0.04	0.02	0.02
99	0.07	0.04	0.03
100	0.11	0.06	0.05
101	0.13	0.07	0.06
102	0.17	0.09	0.08
103	0.19	0.10	0.09
104	0.22	0.12	0.10
105	0.26	0.14	0.12
106	0.28	0.15	0.13
107	0.32	0.17	0.15
108	0.34	0.18	0.16
109	0.37	0.20	0.17
110	0.39	0.21	0.18
111	0.43	0.23	0.20
112	0.47	0.25	0.22
113	0.49	0.26	0.23
114	0.52	0.28	0.24
115	0.56	0.30	0.26
116	0.58	0.31	0.27
117	0.62	0.33	0.29
118	0.64	0.34	0.30
119	0.67	0.36	0.31
120	0.71	0.38	0.33
121	0.73	0.39	0.34
122	0.77	0.41	0.36
123	0.79	0.42	0.37
124	0.82	0.44	0.38
125	0.86	0.46	0.40
126	0.88	0.47	0.41
127	0.92	0.49	0.43
128	0.94	0.50	0.44
129	0.97	0.52	0.45
130	1.01	0.54	0.47
131	1.03	0.55	0.48
132	1.07	0.57	0.50
133	1.09	0.58	0.51
134	1.12	0.60	0.52
135	1.16	0.62	0.54
136	1.18	0.63	0.55

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
137	1.22	0.65	0.57
138	1.24	0.66	0.58
139	1.27	0.68	0.59
140	1.31	0.70	0.61
141	1.33	0.71	0.62
142	1.37	0.73	0.64
143	1.39	0.74	0.65
144	1.42	0.76	0.66
145	1.46	0.78	0.68
146	1.48	0.79	0.69
147	1.52	0.81	0.71
148	1.54	0.82	0.72
149	1.57	0.84	0.73
150	1.61	0.86	0.75
151	1.63	0.87	0.76
152	1.67	0.89	0.78
153	1.69	0.90	0.79
154	1.72	0.92	0.80
155	1.76	0.94	0.82
156	1.78	0.95	0.83
157	1.82	0.97	0.85
158	1.84	0.98	0.86
159	1.87	1.00	0.87
160	1.91	1.02	0.89
161	1.93	1.03	0.90
162	1.97	1.05	0.92
163	1.99	1.06	0.93
164	2.02	1.08	0.94
165	2.06	1.10	0.96
166	2.08	1.11	0.97
167	2.12	1.13	0.99
168	2.14	1.14	1.00
169	2.17	1.16	1.01
170	2.21	1.18	1.03
171	2.23	1.19	1.04
172	2.27	1.21	1.06
173	2.29	1.22	1.07
174	2.32	1.24	1.08
175	2.36	1.26	1.10
176	2.38	1.27	1.11

Weekly table

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
177	2.42	1.29	1.13
178	2.44	1.30	1.14
179	2.47	1.32	1.15
180	2.51	1.34	1.17
181	2.53	1.35	1.18
182	2.57	1.37	1.20
183	2.59	1.38	1.21
184	2.62	1.40	1.22
185	2.66	1.42	1.24
186	2.68	1.43	1.25
187	2.72	1.45	1.27
188	2.74	1.46	1.28
189	2.77	1.48	1.29
190	2.81	1.50	1.31
191	2.83	1.51	1.32
192	2.87	1.53	1.34
193	2.89	1.54	1.35
194	2.92	1.56	1.36
195	2.96	1.58	1.38
196	2.98	1.59	1.39
197	3.02	1.61	1.41
198	3.04	1.62	1.42
199	3.07	1.64	1.43
200	3.11	1.66	1.45
201	3.13	1.67	1.46
202	3.17	1.69	1.48
203	3.19	1.70	1.49
204	3.22	1.72	1.50
205	3.26	1.74	1.52
206	3.28	1.75	1.53
207	3.32	1.77	1.55
208	3.34	1.78	1.56
209	3.37	1.80	1.57
210	3.41	1.82	1.59
211	3.43	1.83	1.60
212	3.47	1.85	1.62
213	3.49	1.86	1.63
214	3.52	1.88	1.64
215	3.56	1.90	1.66
216	3.58	1.91	1.67
217	3.62	1.93	1.69
218	3.64	1.94	1.70
219	3.67	1.96	1.71
220	3.71	1.98	1.73
221	3.73	1.99	1.74
222	3.77	2.01	1.76
223	3.79	2.02	1.77
224	3.82	2.04	1.78
225	3.86	2.06	1.80
226	3.88	2.07	1.81
227	3.92	2.09	1.83
228	3.94	2.10	1.84
229	3.97	2.12	1.85
230	4.01	2.14	1.87
231	4.03	2.15	1.88
232	4.07	2.17	1.90
233	4.09	2.18	1.91
234	4.12	2.20	1.92
235	4.16	2.22	1.94
236	4.18	2.23	1.95

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
237	4.22	2.25	1.97
238	4.24	2.26	1.98
239	4.27	2.28	1.99
240	4.31	2.30	2.01
241	4.33	2.31	2.02
242	4.37	2.33	2.04
243	4.39	2.34	2.05
244	4.42	2.36	2.06
245	4.46	2.38	2.08
246	4.48	2.39	2.09
247	4.52	2.41	2.11
248	4.54	2.42	2.12
249	4.57	2.44	2.13
250	4.61	2.46	2.15
251	4.63	2.47	2.16
252	4.67	2.49	2.18
253	4.69	2.50	2.19
254	4.72	2.52	2.20
255	4.76	2.54	2.22
256	4.78	2.55	2.23
257	4.82	2.57	2.25
258	4.84	2.58	2.26
259	4.87	2.60	2.27
260	4.91	2.62	2.29
261	4.93	2.63	2.30
262	4.97	2.65	2.32
263	4.99	2.66	2.33
264	5.02	2.68	2.34
265	5.06	2.70	2.36
266	5.08	2.71	2.37
267	5.12	2.73	2.39
268	5.14	2.74	2.40
269	5.17	2.76	2.41
270	5.21	2.78	2.43
271	5.23	2.79	2.44
272	5.27	2.81	2.46
273	5.29	2.82	2.47
274	5.32	2.84	2.48
275	5.36	2.86	2.50
276	5.38	2.87	2.51
277	5.42	2.89	2.53
278	5.44	2.90	2.54
279	5.47	2.92	2.55
280	5.51	2.94	2.57
281	5.53	2.95	2.58
282	5.57	2.97	2.60
283	5.59	2.98	2.61
284	5.62	3.00	2.62
285	5.66	3.02	2.64
286	5.68	3.03	2.65
287	5.72	3.05	2.67
288	5.74	3.06	2.68
289	5.77	3.08	2.69
290	5.81	3.10	2.71
291	5.83	3.11	2.72
292	5.87	3.13	2.74
293	5.89	3.14	2.75
294	5.92	3.16	2.76
295	5.96	3.18	2.78
296	5.98	3.19	2.79

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
297	6.02	3.21	2.81
298	6.04	3.22	2.82
299	6.07	3.24	2.83
300	6.11	3.26	2.85
301	6.13	3.27	2.86
302	6.17	3.29	2.88
303	6.19	3.30	2.89
304	6.22	3.32	2.90
305	6.26	3.34	2.92
306	6.28	3.35	2.93
307	6.32	3.37	2.95
308	6.34	3.38	2.96
309	6.37	3.40	2.97
310	6.41	3.42	2.99
311	6.43	3.43	3.00
312	6.47	3.45	3.02
313	6.49	3.46	3.03
314	6.52	3.48	3.04
315	6.56	3.50	3.06
316	6.58	3.51	3.07
317	6.62	3.53	3.09
318	6.64	3.54	3.10
319	6.67	3.56	3.11
320	6.71	3.58	3.13
321	6.73	3.59	3.14
322	6.77	3.61	3.16
323	6.79	3.62	3.17
324	6.82	3.64	3.18
325	6.86	3.66	3.20
326	6.88	3.67	3.21
327	6.92	3.69	3.23
328	6.94	3.70	3.24
329	6.97	3.72	3.25
330	7.01	3.74	3.27
331	7.03	3.75	3.28
332	7.07	3.77	3.30
333	7.09	3.78	3.31
334	7.12	3.80	3.32
335	7.16	3.82	3.34
336	7.18	3.83	3.35
337	7.22	3.85	3.37
338	7.24	3.86	3.38
339	7.27	3.88	3.39
340	7.31	3.90	3.41
341	7.33	3.91	3.42
342	7.37	3.93	3.44
343	7.39	3.94	3.45
344	7.42	3.96	3.46
345	7.46	3.98	3.48
346	7.48	3.99	3.49
347	7.52	4.01	3.51
348	7.54	4.02	3.52
349	7.57	4.04	3.53
350	7.61	4.06	3.55
351	7.63	4.07	3.56
352	7.67	4.09	3.58
353	7.69	4.10	3.59
354	7.72	4.12	3.60
355	7.76	4.14	3.62
356	7.78	4.15	3.63

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
357	7.82	4.17	3.65
358	7.84	4.18	3.66
359	7.87	4.20	3.67
360	7.91	4.22	3.69
361	7.93	4.23	3.70
362	7.97	4.25	3.72
363	7.99	4.26	3.73
364	8.02	4.28	3.74
365	8.06	4.30	3.76
366	8.08	4.31	3.77
367	8.12	4.33	3.79
368	8.14	4.34	3.80
369	8.17	4.36	3.81
370	8.21	4.38	3.83
371	8.23	4.39	3.84
372	8.27	4.41	3.86
373	8.29	4.42	3.87
374	8.32	4.44	3.88
375	8.36	4.46	3.90
376	8.38	4.47	3.91
377	8.42	4.49	3.93
378	8.44	4.50	3.94
379	8.47	4.52	3.95
380	8.51	4.54	3.97
381	8.53	4.55	3.98
382	8.57	4.57	4.00
383	8.59	4.58	4.01
384	8.62	4.60	4.02
385	8.66	4.62	4.04
386	8.68	4.63	4.05
387	8.72	4.65	4.07
388	8.74	4.66	4.08
389	8.77	4.68	4.09
390	8.81	4.70	4.11
391	8.83	4.71	4.12
392	8.87	4.73	4.14
393	8.89	4.74	4.15
394	8.92	4.76	4.16
395	8.96	4.78	4.18
396	8.98	4.79	4.19
397	9.02	4.81	4.21
398	9.04	4.82	4.22
399	9.07	4.84	4.23
400	9.11	4.86	4.25
401	9.13	4.87	4.26
402	9.17	4.89	4.28
403	9.19	4.90	4.29
404	9.22	4.92	4.30
405	9.26	4.94	4.32
406	9.28	4.95	4.33
407	9.32	4.97	4.35
408	9.34	4.98	4.36
409	9.37	5.00	4.37
410	9.41	5.02	4.39
411	9.43	5.03	4.40
412	9.47	5.05	4.42
413	9.49	5.06	4.43
414	9.52	5.08	4.44
415	9.56	5.10	4.46
416	9.58	5.11	4.47

Weekly table

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
417	9.62	5.13	4.49
418	9.64	5.14	4.50
419	9.67	5.16	4.51
420	9.71	5.18	4.53
421	9.73	5.19	4.54
422	9.77	5.21	4.56
423	9.79	5.22	4.57
424	9.82	5.24	4.58
425	9.86	5.26	4.60
426	9.88	5.27	4.61
427	9.92	5.29	4.63
428	9.94	5.30	4.64
429	9.97	5.32	4.65
430	10.01	5.34	4.67
431	10.03	5.35	4.68
432	10.07	5.37	4.70
433	10.09	5.38	4.71
434	10.12	5.40	4.72
435	10.16	5.42	4.74
436	10.18	5.43	4.75
437	10.22	5.45	4.77
438	10.24	5.46	4.78
439	10.27	5.48	4.79
440	10.31	5.50	4.81
441	10.33	5.51	4.82
442	10.37	5.53	4.84
443	10.39	5.54	4.85
444	10.42	5.56	4.86
445	10.46	5.58	4.88
446	10.48	5.59	4.89
447	10.52	5.61	4.91
448	10.54	5.62	4.92
449	10.57	5.64	4.93
450	10.61	5.66	4.95
451	10.63	5.67	4.96
452	10.67	5.69	4.98
453	10.69	5.70	4.99
454	10.72	5.72	5.00
455	10.76	5.74	5.02
456	10.78	5.75	5.03
457	10.82	5.77	5.05
458	10.84	5.78	5.06
459	10.87	5.80	5.07
460	10.91	5.82	5.09
461	10.93	5.83	5.10
462	10.97	5.85	5.12
463	10.99	5.86	5.13
464	11.02	5.88	5.14
465	11.06	5.90	5.16
466	11.08	5.91	5.17
467	11.12	5.93	5.19
468	11.14	5.94	5.20
469	11.17	5.96	5.21
470	11.21	5.98	5.23
471	11.23	5.99	5.24
472	11.27	6.01	5.26
473	11.29	6.02	5.27
474	11.32	6.04	5.28
475	11.36	6.06	5.30
476	11.38	6.07	5.31

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
477	11.42	6.09	5.33
478	11.44	6.10	5.34
479	11.47	6.12	5.35
480	11.51	6.14	5.37
481	11.53	6.15	5.38
482	11.57	6.17	5.40
483	11.59	6.18	5.41
484	11.62	6.20	5.42
485	11.66	6.22	5.44
486	11.68	6.23	5.45
487	11.72	6.25	5.47
488	11.74	6.26	5.48
489	11.77	6.28	5.49
490	11.81	6.30	5.51
491	11.83	6.31	5.52
492	11.87	6.33	5.54
493	11.89	6.34	5.55
494	11.92	6.36	5.56
495	11.96	6.38	5.58
496	11.98	6.39	5.59
497	12.02	6.41	5.61
498	12.04	6.42	5.62
499	12.07	6.44	5.63
500	12.11	6.46	5.65
501	12.13	6.47	5.66
502	12.17	6.49	5.68
503	12.19	6.50	5.69
504	12.22	6.52	5.70
505	12.26	6.54	5.72
506	12.28	6.55	5.73
507	12.32	6.57	5.75
508	12.34	6.58	5.76
509	12.37	6.60	5.77
510	12.41	6.62	5.79
511	12.43	6.63	5.80
512	12.47	6.65	5.82
513	12.49	6.66	5.83
514	12.52	6.68	5.84
515	12.56	6.70	5.86
516	12.58	6.71	5.87
517	12.62	6.73	5.89
518	12.64	6.74	5.90
519	12.67	6.76	5.91
520	12.71	6.78	5.93
521	12.73	6.79	5.94
522	12.77	6.81	5.96
523	12.79	6.82	5.97
524	12.82	6.84	5.98
525	12.86	6.86	6.00
526	12.88	6.87	6.01
527	12.92	6.89	6.03
528	12.94	6.90	6.04
529	12.97	6.92	6.05
530	13.01	6.94	6.07
531	13.03	6.95	6.08
532	13.07	6.97	6.10
533	13.09	6.98	6.11
534	13.12	7.00	6.12
535	13.16	7.02	6.14
536	13.18	7.03	6.15

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
537	13.22	7.05	6.17
538	13.24	7.06	6.18
539	13.27	7.08	6.19
540	13.31	7.10	6.21
541	13.33	7.11	6.22
542	13.37	7.13	6.24
543	13.39	7.14	6.25
544	13.42	7.16	6.26
545	13.46	7.18	6.28
546	13.48	7.19	6.29
547	13.52	7.21	6.31
548	13.54	7.22	6.32
549	13.57	7.24	6.33
550	13.61	7.26	6.35
551	13.63	7.27	6.36
552	13.67	7.29	6.38
553	13.69	7.30	6.39
554	13.72	7.32	6.40
555	13.76	7.34	6.42
556	13.78	7.35	6.43
557	13.82	7.37	6.45
558	13.84	7.38	6.46
559	13.87	7.40	6.47
560	13.91	7.42	6.49
561	13.93	7.43	6.50
562	13.97	7.45	6.52
563	13.99	7.46	6.53
564	14.02	7.48	6.54
565	14.06	7.50	6.56
566	14.08	7.51	6.57
567	14.12	7.53	6.59
568	14.14	7.54	6.60
569	14.17	7.56	6.61
570	14.21	7.58	6.63
571	14.23	7.59	6.64
572	14.27	7.61	6.66
573	14.29	7.62	6.67
574	14.32	7.64	6.68
575	14.36	7.66	6.70
576	14.38	7.67	6.71
577	14.42	7.69	6.73
578	14.44	7.70	6.74
579	14.47	7.72	6.75
580	14.51	7.74	6.77
581	14.53	7.75	6.78
582	14.57	7.77	6.80
583	14.59	7.78	6.81
584	14.62	7.80	6.82
585	14.66	7.82	6.84
586	14.68	7.83	6.85
587	14.72	7.85	6.87
588	14.74	7.86	6.88
589	14.77	7.88	6.89
590	14.81	7.90	6.91
591	14.83	7.91	6.92
592	14.87	7.93	6.94
593	14.89	7.94	6.95
594	14.92	7.96	6.96
595	14.96	7.98	6.98
596	14.98	7.99	6.99

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
597	15.02	8.01	7.01
598	15.04	8.02	7.02
599	15.07	8.04	7.03
600	15.11	8.06	7.05
601	15.13	8.07	7.06
602	15.17	8.09	7.08
603	15.19	8.10	7.09
604	15.22	8.12	7.10
605	15.26	8.14	7.12
606	15.28	8.15	7.13
607	15.32	8.17	7.15
608	15.34	8.18	7.16
609	15.37	8.20	7.17
610	15.41	8.22	7.19
611	15.43	8.23	7.20
612	15.47	8.25	7.22
613	15.49	8.26	7.23
614	15.52	8.28	7.24
615	15.56	8.30	7.26
616	15.58	8.31	7.27
617	15.62	8.33	7.29
618	15.64	8.34	7.30
619	15.67	8.36	7.31
620	15.71	8.38	7.33
621	15.73	8.39	7.34
622	15.77	8.41	7.36
623	15.79	8.42	7.37
624	15.82	8.44	7.38
625	15.86	8.46	7.40
626	15.88	8.47	7.41
627	15.92	8.49	7.43
628	15.94	8.50	7.44
629	15.97	8.52	7.45
630	16.01	8.54	7.47
631	16.03	8.55	7.48
632	16.07	8.57	7.50
633	16.09	8.58	7.51
634	16.12	8.60	7.52
635	16.16	8.62	7.54
636	16.18	8.63	7.55
637	16.22	8.65	7.57
638	16.24	8.66	7.58
639	16.27	8.68	7.59
640	16.31	8.70	7.61
641	16.33	8.71	7.62
642	16.37	8.73	7.64
643	16.39	8.74	7.65
644	16.42	8.76	7.66
645	16.46	8.78	7.68
646	16.48	8.79	7.69
647	16.52	8.81	7.71
648	16.54	8.82	7.72
649	16.57	8.84	7.73
650	16.61	8.86	7.75
651	16.63	8.87	7.76
652	16.67	8.89	7.78
653	16.69	8.90	7.79
654	16.72	8.92	7.80
655	16.76	8.94	7.82
656	16.78	8.95	7.83

Weekly table

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
657	16.82	8.97	7.85
658	16.84	8.98	7.86
659	16.87	9.00	7.87
660	16.91	9.02	7.89
661	16.93	9.03	7.90
662	16.97	9.05	7.92
663	16.99	9.06	7.93
664	17.02	9.08	7.94
665	17.06	9.10	7.96
666	17.08	9.11	7.97
667	17.12	9.13	7.99
668	17.14	9.14	8.00
669	17.17	9.16	8.01
670	17.21	9.18	8.03
671	17.23	9.19	8.04
672	17.27	9.21	8.06
673	17.29	9.22	8.07
674	17.32	9.24	8.08
675	17.36	9.26	8.10
676	17.38	9.27	8.11
677	17.42	9.29	8.13
678	17.44	9.30	8.14
679	17.47	9.32	8.15
680	17.51	9.34	8.17
681	17.53	9.35	8.18
682	17.57	9.37	8.20
683	17.59	9.38	8.21
684	17.62	9.40	8.22
685	17.66	9.42	8.24
686	17.68	9.43	8.25
687	17.72	9.45	8.27
688	17.74	9.46	8.28
689	17.77	9.48	8.29
690	17.81	9.50	8.31
691	17.83	9.51	8.32
692	17.87	9.53	8.34
693	17.89	9.54	8.35
694	17.92	9.56	8.36
695	17.96	9.58	8.38
696	17.98	9.59	8.39
697	18.02	9.61	8.41
698	18.04	9.62	8.42
699	18.07	9.64	8.43
700	18.11	9.66	8.45
701	18.13	9.67	8.46
702	18.17	9.69	8.48
703	18.19	9.70	8.49
704	18.22	9.72	8.50
705	18.26	9.74	8.52
706	18.28	9.75	8.53
707	18.32	9.77	8.55
708	18.34	9.78	8.56
709	18.37	9.80	8.57
710	18.41	9.82	8.59
711	18.43	9.83	8.60
712	18.47	9.85	8.62
713	18.49	9.86	8.63
714	18.52	9.88	8.64
715	18.56	9.90	8.66
716	18.58	9.91	8.67

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
717	18.62	9.93	8.69
718	18.64	9.94	8.70
719	18.67	9.96	8.71
720	18.71	9.98	8.73
721	18.73	9.99	8.74
722	18.77	10.01	8.76
723	18.79	10.02	8.77
724	18.82	10.04	8.78
725	18.86	10.06	8.80
726	18.88	10.07	8.81
727	18.92	10.09	8.83
728	18.94	10.10	8.84
729	18.97	10.12	8.85
730	18.99	10.13	8.86

Monthly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2010 to 5 April 2011

Use this table

To work out minimum payments for employees who are:

- members of the Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom you hold a valid certificate CA4139, CF383 or CF380A
- paid in months or multiples of a month.

Do not use this table

- for employees who are paid in weeks or multiples of a week
- for employees for whom you hold form RD950 or CA2700, see Table letter S
- to work out NICs, see pages 10 to 81.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
421	0.00	0.00	0.00
425	0.18	0.10	0.08
429	0.30	0.16	0.14
433	0.42	0.22	0.20
437	0.54	0.29	0.25
441	0.66	0.35	0.31
445	0.78	0.42	0.36
449	0.90	0.48	0.42
453	1.02	0.54	0.48
457	1.14	0.61	0.53
461	1.26	0.67	0.59
465	1.38	0.74	0.64
469	1.50	0.80	0.70
473	1.61	0.86	0.75
476	1.65	0.88	0.77
477	1.74	0.93	0.81
481	1.86	0.99	0.87
485	1.98	1.06	0.92
489	2.10	1.12	0.98
493	2.22	1.18	1.04
497	2.34	1.25	1.09
501	2.46	1.31	1.15
505	2.58	1.38	1.20
509	2.70	1.44	1.26
513	2.82	1.50	1.32
517	2.94	1.57	1.37
521	3.06	1.63	1.43
525	3.18	1.70	1.48
529	3.30	1.76	1.54
533	3.42	1.82	1.60
537	3.54	1.89	1.65
541	3.66	1.95	1.71
545	3.78	2.02	1.76
549	3.90	2.08	1.82
553	4.02	2.14	1.88
557	4.14	2.21	1.93
561	4.26	2.27	1.99
565	4.38	2.34	2.04
569	4.50	2.40	2.10
573	4.62	2.46	2.16

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
577	4.74	2.53	2.21
581	4.86	2.59	2.27
585	4.98	2.66	2.32
589	5.10	2.72	2.38
593	5.22	2.78	2.44
597	5.34	2.85	2.49
601	5.46	2.91	2.55
605	5.58	2.98	2.60
609	5.70	3.04	2.66
613	5.82	3.10	2.72
617	5.94	3.17	2.77
621	6.06	3.23	2.83
625	6.18	3.30	2.88
629	6.30	3.36	2.94
633	6.42	3.42	3.00
637	6.54	3.49	3.05
641	6.66	3.55	3.11
645	6.78	3.62	3.16
649	6.90	3.68	3.22
653	7.02	3.74	3.28
657	7.14	3.81	3.33
661	7.26	3.87	3.39
665	7.38	3.94	3.44
669	7.50	4.00	3.50
673	7.62	4.06	3.56
677	7.74	4.13	3.61
681	7.86	4.19	3.67
685	7.98	4.26	3.72
689	8.10	4.32	3.78
693	8.22	4.38	3.84
697	8.34	4.45	3.89
701	8.46	4.51	3.95
705	8.58	4.58	4.00
709	8.70	4.64	4.06
713	8.82	4.70	4.12
717	8.94	4.77	4.17
721	9.06	4.83	4.23
725	9.18	4.90	4.28
729	9.30	4.96	4.34
733	9.42	5.02	4.40

Monthly table

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
737	9.54	5.09	4.45
741	9.66	5.15	4.51
745	9.78	5.22	4.56
749	9.90	5.28	4.62
753	10.02	5.34	4.68
757	10.14	5.41	4.73
761	10.26	5.47	4.79
765	10.38	5.54	4.84
769	10.50	5.60	4.90
773	10.62	5.66	4.96
777	10.74	5.73	5.01
781	10.86	5.79	5.07
785	10.98	5.86	5.12
789	11.10	5.92	5.18
793	11.22	5.98	5.24
797	11.34	6.05	5.29
801	11.46	6.11	5.35
805	11.58	6.18	5.40
809	11.70	6.24	5.46
813	11.82	6.30	5.52
817	11.94	6.37	5.57
821	12.06	6.43	5.63
825	12.18	6.50	5.68
829	12.30	6.56	5.74
833	12.42	6.62	5.80
837	12.54	6.69	5.85
841	12.66	6.75	5.91
845	12.78	6.82	5.96
849	12.90	6.88	6.02
853	13.02	6.94	6.08
857	13.14	7.01	6.13
861	13.26	7.07	6.19
865	13.38	7.14	6.24
869	13.50	7.20	6.30
873	13.62	7.26	6.36
877	13.74	7.33	6.41
881	13.86	7.39	6.47
885	13.98	7.46	6.52
889	14.10	7.52	6.58
893	14.22	7.58	6.64
897	14.34	7.65	6.69
901	14.46	7.71	6.75
905	14.58	7.78	6.80
909	14.70	7.84	6.86
913	14.82	7.90	6.92
917	14.94	7.97	6.97
921	15.06	8.03	7.03
925	15.18	8.10	7.08
929	15.30	8.16	7.14
933	15.42	8.22	7.20
937	15.54	8.29	7.25
941	15.66	8.35	7.31
945	15.78	8.42	7.36
949	15.90	8.48	7.42
953	16.02	8.54	7.48
957	16.14	8.61	7.53
961	16.26	8.67	7.59
965	16.38	8.74	7.64
969	16.50	8.80	7.70
973	16.62	8.86	7.76

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
977	16.74	8.93	7.81
981	16.86	8.99	7.87
985	16.98	9.06	7.92
989	17.10	9.12	7.98
993	17.22	9.18	8.04
997	17.34	9.25	8.09
1001	17.46	9.31	8.15
1005	17.58	9.38	8.20
1009	17.70	9.44	8.26
1013	17.82	9.50	8.32
1017	17.94	9.57	8.37
1021	18.06	9.63	8.43
1025	18.18	9.70	8.48
1029	18.30	9.76	8.54
1033	18.42	9.82	8.60
1037	18.54	9.89	8.65
1041	18.66	9.95	8.71
1045	18.78	10.02	8.76
1049	18.90	10.08	8.82
1053	19.02	10.14	8.88
1057	19.14	10.21	8.93
1061	19.26	10.27	8.99
1065	19.38	10.34	9.04
1069	19.50	10.40	9.10
1073	19.62	10.46	9.16
1077	19.74	10.53	9.21
1081	19.86	10.59	9.27
1085	19.98	10.66	9.32
1089	20.10	10.72	9.38
1093	20.22	10.78	9.44
1097	20.34	10.85	9.49
1101	20.46	10.91	9.55
1105	20.58	10.98	9.60
1109	20.70	11.04	9.66
1113	20.82	11.10	9.72
1117	20.94	11.17	9.77
1121	21.06	11.23	9.83
1125	21.18	11.30	9.88
1129	21.30	11.36	9.94
1133	21.42	11.42	10.00
1137	21.54	11.49	10.05
1141	21.66	11.55	10.11
1145	21.78	11.62	10.16
1149	21.90	11.68	10.22
1153	22.02	11.74	10.28
1157	22.14	11.81	10.33
1161	22.26	11.87	10.39
1165	22.38	11.94	10.44
1169	22.50	12.00	10.50
1173	22.62	12.06	10.56
1177	22.74	12.13	10.61
1181	22.86	12.19	10.67
1185	22.98	12.26	10.72
1189	23.10	12.32	10.78
1193	23.22	12.38	10.84
1197	23.34	12.45	10.89
1201	23.46	12.51	10.95
1205	23.58	12.58	11.00
1209	23.70	12.64	11.06
1213	23.82	12.70	11.12

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1217	23.94	12.77	11.17
1221	24.06	12.83	11.23
1225	24.18	12.90	11.28
1229	24.30	12.96	11.34
1233	24.42	13.02	11.40
1237	24.54	13.09	11.45
1241	24.66	13.15	11.51
1245	24.78	13.22	11.56
1249	24.90	13.28	11.62
1253	25.02	13.34	11.68
1257	25.14	13.41	11.73
1261	25.26	13.47	11.79
1265	25.38	13.54	11.84
1269	25.50	13.60	11.90
1273	25.62	13.66	11.96
1277	25.74	13.73	12.01
1281	25.86	13.79	12.07
1285	25.98	13.86	12.12
1289	26.10	13.92	12.18
1293	26.22	13.98	12.24
1297	26.34	14.05	12.29
1301	26.46	14.11	12.35
1305	26.58	14.18	12.40
1309	26.70	14.24	12.46
1313	26.82	14.30	12.52
1317	26.94	14.37	12.57
1321	27.06	14.43	12.63
1325	27.18	14.50	12.68
1329	27.30	14.56	12.74
1333	27.42	14.62	12.80
1337	27.54	14.69	12.85
1341	27.66	14.75	12.91
1345	27.78	14.82	12.96
1349	27.90	14.88	13.02
1353	28.02	14.94	13.08
1357	28.14	15.01	13.13
1361	28.26	15.07	13.19
1365	28.38	15.14	13.24
1369	28.50	15.20	13.30
1373	28.62	15.26	13.36
1377	28.74	15.33	13.41
1381	28.86	15.39	13.47
1385	28.98	15.46	13.52
1389	29.10	15.52	13.58
1393	29.22	15.58	13.64
1397	29.34	15.65	13.69
1401	29.46	15.71	13.75
1405	29.58	15.78	13.80
1409	29.70	15.84	13.86
1413	29.82	15.90	13.92
1417	29.94	15.97	13.97
1421	30.06	16.03	14.03
1425	30.18	16.10	14.08
1429	30.30	16.16	14.14
1433	30.42	16.22	14.20
1437	30.54	16.29	14.25
1441	30.66	16.35	14.31
1445	30.78	16.42	14.36
1449	30.90	16.48	14.42
1453	31.02	16.54	14.48

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1457	31.14	16.61	14.53
1461	31.26	16.67	14.59
1465	31.38	16.74	14.64
1469	31.50	16.80	14.70
1473	31.62	16.86	14.76
1477	31.74	16.93	14.81
1481	31.86	16.99	14.87
1485	31.98	17.06	14.92
1489	32.10	17.12	14.98
1493	32.22	17.18	15.04
1497	32.34	17.25	15.09
1501	32.46	17.31	15.15
1505	32.58	17.38	15.20
1509	32.70	17.44	15.26
1513	32.82	17.50	15.32
1517	32.94	17.57	15.37
1521	33.06	17.63	15.43
1525	33.18	17.70	15.48
1529	33.30	17.76	15.54
1533	33.42	17.82	15.60
1537	33.54	17.89	15.65
1541	33.66	17.95	15.71
1545	33.78	18.02	15.76
1549	33.90	18.08	15.82
1553	34.02	18.14	15.88
1557	34.14	18.21	15.93
1561	34.26	18.27	15.99
1565	34.38	18.34	16.04
1569	34.50	18.40	16.10
1573	34.62	18.46	16.16
1577	34.74	18.53	16.21
1581	34.86	18.59	16.27
1585	34.98	18.66	16.32
1589	35.10	18.72	16.38
1593	35.22	18.78	16.44
1597	35.34	18.85	16.49
1601	35.46	18.91	16.55
1605	35.58	18.98	16.60
1609	35.70	19.04	16.66
1613	35.82	19.10	16.72
1617	35.94	19.17	16.77
1621	36.06	19.23	16.83
1625	36.18	19.30	16.88
1629	36.30	19.36	16.94
1633	36.42	19.42	17.00
1637	36.54	19.49	17.05
1641	36.66	19.55	17.11
1645	36.78	19.62	17.16
1649	36.90	19.68	17.22
1653	37.02	19.74	17.28
1657	37.14	19.81	17.33
1661	37.26	19.87	17.39
1665	37.38	19.94	17.44
1669	37.50	20.00	17.50
1673	37.62	20.06	17.56
1677	37.74	20.13	17.61
1681	37.86	20.19	17.67
1685	37.98	20.26	17.72
1689	38.10	20.32	17.78
1693	38.22	20.38	17.84

Monthly table

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1697	38.34	20.45	17.89
1701	38.46	20.51	17.95
1705	38.58	20.58	18.00
1709	38.70	20.64	18.06
1713	38.82	20.70	18.12
1717	38.94	20.77	18.17
1721	39.06	20.83	18.23
1725	39.18	20.90	18.28
1729	39.30	20.96	18.34
1733	39.42	21.02	18.40
1737	39.54	21.09	18.45
1741	39.66	21.15	18.51
1745	39.78	21.22	18.56
1749	39.90	21.28	18.62
1753	40.02	21.34	18.68
1757	40.14	21.41	18.73
1761	40.26	21.47	18.79
1765	40.38	21.54	18.84
1769	40.50	21.60	18.90
1773	40.62	21.66	18.96
1777	40.74	21.73	19.01
1781	40.86	21.79	19.07
1785	40.98	21.86	19.12
1789	41.10	21.92	19.18
1793	41.22	21.98	19.24
1797	41.34	22.05	19.29
1801	41.46	22.11	19.35
1805	41.58	22.18	19.40
1809	41.70	22.24	19.46
1813	41.82	22.30	19.52
1817	41.94	22.37	19.57
1821	42.06	22.43	19.63
1825	42.18	22.50	19.68
1829	42.30	22.56	19.74
1833	42.42	22.62	19.80
1837	42.54	22.69	19.85
1841	42.66	22.75	19.91
1845	42.78	22.82	19.96
1849	42.90	22.88	20.02
1853	43.02	22.94	20.08
1857	43.14	23.01	20.13
1861	43.26	23.07	20.19
1865	43.38	23.14	20.24
1869	43.50	23.20	20.30
1873	43.62	23.26	20.36
1877	43.74	23.33	20.41
1881	43.86	23.39	20.47
1885	43.98	23.46	20.52
1889	44.10	23.52	20.58
1893	44.22	23.58	20.64
1897	44.34	23.65	20.69
1901	44.46	23.71	20.75
1905	44.58	23.78	20.80
1909	44.70	23.84	20.86
1913	44.82	23.90	20.92
1917	44.94	23.97	20.97
1921	45.06	24.03	21.03
1925	45.18	24.10	21.08
1929	45.30	24.16	21.14
1933	45.42	24.22	21.20

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1937	45.54	24.29	21.25
1941	45.66	24.35	21.31
1945	45.78	24.42	21.36
1949	45.90	24.48	21.42
1953	46.02	24.54	21.48
1957	46.14	24.61	21.53
1961	46.26	24.67	21.59
1965	46.38	24.74	21.64
1969	46.50	24.80	21.70
1973	46.62	24.86	21.76
1977	46.74	24.93	21.81
1981	46.86	24.99	21.87
1985	46.98	25.06	21.92
1989	47.10	25.12	21.98
1993	47.22	25.18	22.04
1997	47.34	25.25	22.09
2001	47.46	25.31	22.15
2005	47.58	25.38	22.20
2009	47.70	25.44	22.26
2013	47.82	25.50	22.32
2017	47.94	25.57	22.37
2021	48.06	25.63	22.43
2025	48.18	25.70	22.48
2029	48.30	25.76	22.54
2033	48.42	25.82	22.60
2037	48.54	25.89	22.65
2041	48.66	25.95	22.71
2045	48.78	26.02	22.76
2049	48.90	26.08	22.82
2053	49.02	26.14	22.88
2057	49.14	26.21	22.93
2061	49.26	26.27	22.99
2065	49.38	26.34	23.04
2069	49.50	26.40	23.10
2073	49.62	26.46	23.16
2077	49.74	26.53	23.21
2081	49.86	26.59	23.27
2085	49.98	26.66	23.32
2089	50.10	26.72	23.38
2093	50.22	26.78	23.44
2097	50.34	26.85	23.49
2101	50.46	26.91	23.55
2105	50.58	26.98	23.60
2109	50.70	27.04	23.66
2113	50.82	27.10	23.72
2117	50.94	27.17	23.77
2121	51.06	27.23	23.83
2125	51.18	27.30	23.88
2129	51.30	27.36	23.94
2133	51.42	27.42	24.00
2137	51.54	27.49	24.05
2141	51.66	27.55	24.11
2145	51.78	27.62	24.16
2149	51.90	27.68	24.22
2153	52.02	27.74	24.28
2157	52.14	27.81	24.33
2161	52.26	27.87	24.39
2165	52.38	27.94	24.44
2169	52.50	28.00	24.50
2173	52.62	28.06	24.56

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2177	52.74	28.13	24.61
2181	52.86	28.19	24.67
2185	52.98	28.26	24.72
2189	53.10	28.32	24.78
2193	53.22	28.38	24.84
2197	53.34	28.45	24.89
2201	53.46	28.51	24.95
2205	53.58	28.58	25.00
2209	53.70	28.64	25.06
2213	53.82	28.70	25.12
2217	53.94	28.77	25.17
2221	54.06	28.83	25.23
2225	54.18	28.90	25.28
2229	54.30	28.96	25.34
2233	54.42	29.02	25.40
2237	54.54	29.09	25.45
2241	54.66	29.15	25.51
2245	54.78	29.22	25.56
2249	54.90	29.28	25.62
2253	55.02	29.34	25.68
2257	55.14	29.41	25.73
2261	55.26	29.47	25.79
2265	55.38	29.54	25.84
2269	55.50	29.60	25.90
2273	55.62	29.66	25.96
2277	55.74	29.73	26.01
2281	55.86	29.79	26.07
2285	55.98	29.86	26.12
2289	56.10	29.92	26.18
2293	56.22	29.98	26.24
2297	56.34	30.05	26.29
2301	56.46	30.11	26.35
2305	56.58	30.18	26.40
2309	56.70	30.24	26.46
2313	56.82	30.30	26.52
2317	56.94	30.37	26.57
2321	57.06	30.43	26.63
2325	57.18	30.50	26.68
2329	57.30	30.56	26.74
2333	57.42	30.62	26.80
2337	57.54	30.69	26.85
2341	57.66	30.75	26.91
2345	57.78	30.82	26.96
2349	57.90	30.88	27.02
2353	58.02	30.94	27.08
2357	58.14	31.01	27.13
2361	58.26	31.07	27.19
2365	58.38	31.14	27.24
2369	58.50	31.20	27.30
2373	58.62	31.26	27.36
2377	58.74	31.33	27.41
2381	58.86	31.39	27.47
2385	58.98	31.46	27.52
2389	59.10	31.52	27.58
2393	59.22	31.58	27.64
2397	59.34	31.65	27.69
2401	59.46	31.71	27.75
2405	59.58	31.78	27.80
2409	59.70	31.84	27.86
2413	59.82	31.90	27.92

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2417	59.94	31.97	27.97
2421	60.06	32.03	28.03
2425	60.18	32.10	28.08
2429	60.30	32.16	28.14
2433	60.42	32.22	28.20
2437	60.54	32.29	28.25
2441	60.66	32.35	28.31
2445	60.78	32.42	28.36
2449	60.90	32.48	28.42
2453	61.02	32.54	28.48
2457	61.14	32.61	28.53
2461	61.26	32.67	28.59
2465	61.38	32.74	28.64
2469	61.50	32.80	28.70
2473	61.62	32.86	28.76
2477	61.74	32.93	28.81
2481	61.86	32.99	28.87
2485	61.98	33.06	28.92
2489	62.10	33.12	28.98
2493	62.22	33.18	29.04
2497	62.34	33.25	29.09
2501	62.46	33.31	29.15
2505	62.58	33.38	29.20
2509	62.70	33.44	29.26
2513	62.82	33.50	29.32
2517	62.94	33.57	29.37
2521	63.06	33.63	29.43
2525	63.18	33.70	29.48
2529	63.30	33.76	29.54
2533	63.42	33.82	29.60
2537	63.54	33.89	29.65
2541	63.66	33.95	29.71
2545	63.78	34.02	29.76
2549	63.90	34.08	29.82
2553	64.02	34.14	29.88
2557	64.14	34.21	29.93
2561	64.26	34.27	29.99
2565	64.38	34.34	30.04
2569	64.50	34.40	30.10
2573	64.62	34.46	30.16
2577	64.74	34.53	30.21
2581	64.86	34.59	30.27
2585	64.98	34.66	30.32
2589	65.10	34.72	30.38
2593	65.22	34.78	30.44
2597	65.34	34.85	30.49
2601	65.46	34.91	30.55
2605	65.58	34.98	30.60
2609	65.70	35.04	30.66
2613	65.82	35.10	30.72
2617	65.94	35.17	30.77
2621	66.06	35.23	30.83
2625	66.18	35.30	30.88
2629	66.30	35.36	30.94
2633	66.42	35.42	31.00
2637	66.54	35.49	31.05
2641	66.66	35.55	31.11
2645	66.78	35.62	31.16
2649	66.90	35.68	31.22
2653	67.02	35.74	31.28

Monthly table

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2657	67.14	35.81	31.33
2661	67.26	35.87	31.39
2665	67.38	35.94	31.44
2669	67.50	36.00	31.50
2673	67.62	36.06	31.56
2677	67.74	36.13	31.61
2681	67.86	36.19	31.67
2685	67.98	36.26	31.72
2689	68.10	36.32	31.78
2693	68.22	36.38	31.84
2697	68.34	36.45	31.89
2701	68.46	36.51	31.95
2705	68.58	36.58	32.00
2709	68.70	36.64	32.06
2713	68.82	36.70	32.12
2717	68.94	36.77	32.17
2721	69.06	36.83	32.23
2725	69.18	36.90	32.28
2729	69.30	36.96	32.34
2733	69.42	37.02	32.40
2737	69.54	37.09	32.45
2741	69.66	37.15	32.51
2745	69.78	37.22	32.56
2749	69.90	37.28	32.62
2753	70.02	37.34	32.68
2757	70.14	37.41	32.73
2761	70.26	37.47	32.79
2765	70.38	37.54	32.84
2769	70.50	37.60	32.90
2773	70.62	37.66	32.96
2777	70.74	37.73	33.01
2781	70.86	37.79	33.07
2785	70.98	37.86	33.12
2789	71.10	37.92	33.18
2793	71.22	37.98	33.24
2797	71.34	38.05	33.29
2801	71.46	38.11	33.35
2805	71.58	38.18	33.40
2809	71.70	38.24	33.46
2813	71.82	38.30	33.52
2817	71.94	38.37	33.57
2821	72.06	38.43	33.63
2825	72.18	38.50	33.68
2829	72.30	38.56	33.74
2833	72.42	38.62	33.80
2837	72.54	38.69	33.85
2841	72.66	38.75	33.91
2845	72.78	38.82	33.96
2849	72.90	38.88	34.02
2853	73.02	38.94	34.08
2857	73.14	39.01	34.13
2861	73.26	39.07	34.19
2865	73.38	39.14	34.24
2869	73.50	39.20	34.30
2873	73.62	39.26	34.36
2877	73.74	39.33	34.41
2881	73.86	39.39	34.47
2885	73.98	39.46	34.52
2889	74.10	39.52	34.58
2893	74.22	39.58	34.64
2897	74.34	39.65	34.69

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2901	74.46	39.71	34.75
2905	74.58	39.78	34.80
2909	74.70	39.84	34.86
2913	74.82	39.90	34.92
2917	74.94	39.97	34.97
2921	75.06	40.03	35.03
2925	75.18	40.10	35.08
2929	75.30	40.16	35.14
2933	75.42	40.22	35.20
2937	75.54	40.29	35.25
2941	75.66	40.35	35.31
2945	75.78	40.42	35.36
2949	75.90	40.48	35.42
2953	76.02	40.54	35.48
2957	76.14	40.61	35.53
2961	76.26	40.67	35.59
2965	76.38	40.74	35.64
2969	76.50	40.80	35.70
2973	76.62	40.86	35.76
2977	76.74	40.93	35.81
2981	76.86	40.99	35.87
2985	76.98	41.06	35.92
2989	77.10	41.12	35.98
2993	77.22	41.18	36.04
2997	77.34	41.25	36.09
3001	77.46	41.31	36.15
3005	77.58	41.38	36.20
3009	77.70	41.44	36.26
3013	77.82	41.50	36.32
3017	77.94	41.57	36.37
3021	78.06	41.63	36.43
3025	78.18	41.70	36.48
3029	78.30	41.76	36.54
3033	78.42	41.82	36.60
3037	78.54	41.89	36.65
3041	78.66	41.95	36.71
3045	78.78	42.02	36.76
3049	78.90	42.08	36.82
3053	79.02	42.14	36.88
3057	79.14	42.21	36.93
3061	79.26	42.27	36.99
3065	79.38	42.34	37.04
3069	79.50	42.40	37.10
3073	79.62	42.46	37.16
3077	79.74	42.53	37.21
3081	79.86	42.59	37.27
3085	79.98	42.66	37.32
3089	80.10	42.72	37.38
3093	80.22	42.78	37.44
3097	80.34	42.85	37.49
3101	80.46	42.91	37.55
3105	80.58	42.98	37.60
3109	80.70	43.04	37.66
3113	80.82	43.10	37.72
3117	80.94	43.17	37.77
3121	81.06	43.23	37.83
3125	81.18	43.30	37.88
3129	81.30	43.36	37.94
3133	81.42	43.42	38.00
3137	81.54	43.49	38.05
3141	81.66	43.55	38.11

Earnings 1	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment 3	Employer's share of minimum payment 4
£	£ p	£ p	£ p
3145	81.78	43.62	38.16
3149	81.90	43.68	38.22
3153	82.02	43.74	38.28
3157	82.14	43.81	38.33
3161	82.23	43.86	38.37
3163	82.26	43.87	38.39

Weekly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2010 to 5 April 2011

Use this table

To work out minimum payments for employees who are:

- members of the Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom RD950 or CA2700
- paid in weeks or multiples of a week.

Do not use this table

- for employees who are paid in months or multiples of a month
- to work out NICs, see pages 10 to 81.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
97	0.00	0.00	0.00
98	0.04	0.00	0.04
99	0.07	0.00	0.07
100	0.11	0.00	0.11
101	0.13	0.00	0.13
102	0.17	0.00	0.17
103	0.19	0.00	0.19
104	0.22	0.00	0.22
105	0.26	0.00	0.26
106	0.28	0.00	0.28
107	0.32	0.00	0.32
108	0.34	0.00	0.34
109	0.37	0.00	0.37
110	0.39	0.00	0.39
111	0.43	0.03	0.40
112	0.47	0.06	0.41
113	0.49	0.08	0.41
114	0.52	0.11	0.41
115	0.56	0.14	0.42
116	0.58	0.16	0.42
117	0.62	0.19	0.43
118	0.64	0.21	0.43
119	0.67	0.24	0.43
120	0.71	0.27	0.44
121	0.73	0.29	0.44
122	0.77	0.32	0.45
123	0.79	0.34	0.45
124	0.82	0.37	0.45
125	0.86	0.40	0.46
126	0.88	0.42	0.46
127	0.92	0.45	0.47
128	0.94	0.47	0.47
129	0.97	0.50	0.47
130	1.01	0.53	0.48
131	1.03	0.55	0.48
132	1.07	0.57	0.50
133	1.09	0.58	0.51
134	1.12	0.60	0.52
135	1.16	0.62	0.54
136	1.18	0.63	0.55

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
137	1.22	0.65	0.57
138	1.24	0.66	0.58
139	1.27	0.68	0.59
140	1.31	0.70	0.61
141	1.33	0.71	0.62
142	1.37	0.73	0.64
143	1.39	0.74	0.65
144	1.42	0.76	0.66
145	1.46	0.78	0.68
146	1.48	0.79	0.69
147	1.52	0.81	0.71
148	1.54	0.82	0.72
149	1.57	0.84	0.73
150	1.61	0.86	0.75
151	1.63	0.87	0.76
152	1.67	0.89	0.78
153	1.69	0.90	0.79
154	1.72	0.92	0.80
155	1.76	0.94	0.82
156	1.78	0.95	0.83
157	1.82	0.97	0.85
158	1.84	0.98	0.86
159	1.87	1.00	0.87
160	1.91	1.02	0.89
161	1.93	1.03	0.90
162	1.97	1.05	0.92
163	1.99	1.06	0.93
164	2.02	1.08	0.94
165	2.06	1.10	0.96
166	2.08	1.11	0.97
167	2.12	1.13	0.99
168	2.14	1.14	1.00
169	2.17	1.16	1.01
170	2.21	1.18	1.03
171	2.23	1.19	1.04
172	2.27	1.21	1.06
173	2.29	1.22	1.07
174	2.32	1.24	1.08
175	2.36	1.26	1.10
176	2.38	1.27	1.11

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
177	2.42	1.29	1.13
178	2.44	1.30	1.14
179	2.47	1.32	1.15
180	2.51	1.34	1.17
181	2.53	1.35	1.18
182	2.57	1.37	1.20
183	2.59	1.38	1.21
184	2.62	1.40	1.22
185	2.66	1.42	1.24
186	2.68	1.43	1.25
187	2.72	1.45	1.27
188	2.74	1.46	1.28
189	2.77	1.48	1.29
190	2.81	1.50	1.31
191	2.83	1.51	1.32
192	2.87	1.53	1.34
193	2.89	1.54	1.35
194	2.92	1.56	1.36
195	2.96	1.58	1.38
196	2.98	1.59	1.39
197	3.02	1.61	1.41
198	3.04	1.62	1.42
199	3.07	1.64	1.43
200	3.11	1.66	1.45
201	3.13	1.67	1.46
202	3.17	1.69	1.48
203	3.19	1.70	1.49
204	3.22	1.72	1.50
205	3.26	1.74	1.52
206	3.28	1.75	1.53
207	3.32	1.77	1.55
208	3.34	1.78	1.56
209	3.37	1.80	1.57
210	3.41	1.82	1.59
211	3.43	1.83	1.60
212	3.47	1.85	1.62
213	3.49	1.86	1.63
214	3.52	1.88	1.64
215	3.56	1.90	1.66
216	3.58	1.91	1.67
217	3.62	1.93	1.69
218	3.64	1.94	1.70
219	3.67	1.96	1.71
220	3.71	1.98	1.73
221	3.73	1.99	1.74
222	3.77	2.01	1.76
223	3.79	2.02	1.77
224	3.82	2.04	1.78
225	3.86	2.06	1.80
226	3.88	2.07	1.81
227	3.92	2.09	1.83
228	3.94	2.10	1.84
229	3.97	2.12	1.85
230	4.01	2.14	1.87
231	4.03	2.15	1.88
232	4.07	2.17	1.90
233	4.09	2.18	1.91
234	4.12	2.20	1.92
235	4.16	2.22	1.94
236	4.18	2.23	1.95

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
237	4.22	2.25	1.97
238	4.24	2.26	1.98
239	4.27	2.28	1.99
240	4.31	2.30	2.01
241	4.33	2.31	2.02
242	4.37	2.33	2.04
243	4.39	2.34	2.05
244	4.42	2.36	2.06
245	4.46	2.38	2.08
246	4.48	2.39	2.09
247	4.52	2.41	2.11
248	4.54	2.42	2.12
249	4.57	2.44	2.13
250	4.61	2.46	2.15
251	4.63	2.47	2.16
252	4.67	2.49	2.18
253	4.69	2.50	2.19
254	4.72	2.52	2.20
255	4.76	2.54	2.22
256	4.78	2.55	2.23
257	4.82	2.57	2.25
258	4.84	2.58	2.26
259	4.87	2.60	2.27
260	4.91	2.62	2.29
261	4.93	2.63	2.30
262	4.97	2.65	2.32
263	4.99	2.66	2.33
264	5.02	2.68	2.34
265	5.06	2.70	2.36
266	5.08	2.71	2.37
267	5.12	2.73	2.39
268	5.14	2.74	2.40
269	5.17	2.76	2.41
270	5.21	2.78	2.43
271	5.23	2.79	2.44
272	5.27	2.81	2.46
273	5.29	2.82	2.47
274	5.32	2.84	2.48
275	5.36	2.86	2.50
276	5.38	2.87	2.51
277	5.42	2.89	2.53
278	5.44	2.90	2.54
279	5.47	2.92	2.55
280	5.51	2.94	2.57
281	5.53	2.95	2.58
282	5.57	2.97	2.60
283	5.59	2.98	2.61
284	5.62	3.00	2.62
285	5.66	3.02	2.64
286	5.68	3.03	2.65
287	5.72	3.05	2.67
288	5.74	3.06	2.68
289	5.77	3.08	2.69
290	5.81	3.10	2.71
291	5.83	3.11	2.72
292	5.87	3.13	2.74
293	5.89	3.14	2.75
294	5.92	3.16	2.76
295	5.96	3.18	2.78
296	5.98	3.19	2.79

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
297	6.02	3.21	2.81
298	6.04	3.22	2.82
299	6.07	3.24	2.83
300	6.11	3.26	2.85
301	6.13	3.27	2.86
302	6.17	3.29	2.88
303	6.19	3.30	2.89
304	6.22	3.32	2.90
305	6.26	3.34	2.92
306	6.28	3.35	2.93
307	6.32	3.37	2.95
308	6.34	3.38	2.96
309	6.37	3.40	2.97
310	6.41	3.42	2.99
311	6.43	3.43	3.00
312	6.47	3.45	3.02
313	6.49	3.46	3.03
314	6.52	3.48	3.04
315	6.56	3.50	3.06
316	6.58	3.51	3.07
317	6.62	3.53	3.09
318	6.64	3.54	3.10
319	6.67	3.56	3.11
320	6.71	3.58	3.13
321	6.73	3.59	3.14
322	6.77	3.61	3.16
323	6.79	3.62	3.17
324	6.82	3.64	3.18
325	6.86	3.66	3.20
326	6.88	3.67	3.21
327	6.92	3.69	3.23
328	6.94	3.70	3.24
329	6.97	3.72	3.25
330	7.01	3.74	3.27
331	7.03	3.75	3.28
332	7.07	3.77	3.30
333	7.09	3.78	3.31
334	7.12	3.80	3.32
335	7.16	3.82	3.34
336	7.18	3.83	3.35
337	7.22	3.85	3.37
338	7.24	3.86	3.38
339	7.27	3.88	3.39
340	7.31	3.90	3.41
341	7.33	3.91	3.42
342	7.37	3.93	3.44
343	7.39	3.94	3.45
344	7.42	3.96	3.46
345	7.46	3.98	3.48
346	7.48	3.99	3.49
347	7.52	4.01	3.51
348	7.54	4.02	3.52
349	7.57	4.04	3.53
350	7.61	4.06	3.55
351	7.63	4.07	3.56
352	7.67	4.09	3.58
353	7.69	4.10	3.59
354	7.72	4.12	3.60
355	7.76	4.14	3.62
356	7.78	4.15	3.63

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
357	7.82	4.17	3.65
358	7.84	4.18	3.66
359	7.87	4.20	3.67
360	7.91	4.22	3.69
361	7.93	4.23	3.70
362	7.97	4.25	3.72
363	7.99	4.26	3.73
364	8.02	4.28	3.74
365	8.06	4.30	3.76
366	8.08	4.31	3.77
367	8.12	4.33	3.79
368	8.14	4.34	3.80
369	8.17	4.36	3.81
370	8.21	4.38	3.83
371	8.23	4.39	3.84
372	8.27	4.41	3.86
373	8.29	4.42	3.87
374	8.32	4.44	3.88
375	8.36	4.46	3.90
376	8.38	4.47	3.91
377	8.42	4.49	3.93
378	8.44	4.50	3.94
379	8.47	4.52	3.95
380	8.51	4.54	3.97
381	8.53	4.55	3.98
382	8.57	4.57	4.00
383	8.59	4.58	4.01
384	8.62	4.60	4.02
385	8.66	4.62	4.04
386	8.68	4.63	4.05
387	8.72	4.65	4.07
388	8.74	4.66	4.08
389	8.77	4.68	4.09
390	8.81	4.70	4.11
391	8.83	4.71	4.12
392	8.87	4.73	4.14
393	8.89	4.74	4.15
394	8.92	4.76	4.16
395	8.96	4.78	4.18
396	8.98	4.79	4.19
397	9.02	4.81	4.21
398	9.04	4.82	4.22
399	9.07	4.84	4.23
400	9.11	4.86	4.25
401	9.13	4.87	4.26
402	9.17	4.89	4.28
403	9.19	4.90	4.29
404	9.22	4.92	4.30
405	9.26	4.94	4.32
406	9.28	4.95	4.33
407	9.32	4.97	4.35
408	9.34	4.98	4.36
409	9.37	5.00	4.37
410	9.41	5.02	4.39
411	9.43	5.03	4.40
412	9.47	5.05	4.42
413	9.49	5.06	4.43
414	9.52	5.08	4.44
415	9.56	5.10	4.46
416	9.58	5.11	4.47

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
417	9.62	5.13	4.49
418	9.64	5.14	4.50
419	9.67	5.16	4.51
420	9.71	5.18	4.53
421	9.73	5.19	4.54
422	9.77	5.21	4.56
423	9.79	5.22	4.57
424	9.82	5.24	4.58
425	9.86	5.26	4.60
426	9.88	5.27	4.61
427	9.92	5.29	4.63
428	9.94	5.30	4.64
429	9.97	5.32	4.65
430	10.01	5.34	4.67
431	10.03	5.35	4.68
432	10.07	5.37	4.70
433	10.09	5.38	4.71
434	10.12	5.40	4.72
435	10.16	5.42	4.74
436	10.18	5.43	4.75
437	10.22	5.45	4.77
438	10.24	5.46	4.78
439	10.27	5.48	4.79
440	10.31	5.50	4.81
441	10.33	5.51	4.82
442	10.37	5.53	4.84
443	10.39	5.54	4.85
444	10.42	5.56	4.86
445	10.46	5.58	4.88
446	10.48	5.59	4.89
447	10.52	5.61	4.91
448	10.54	5.62	4.92
449	10.57	5.64	4.93
450	10.61	5.66	4.95
451	10.63	5.67	4.96
452	10.67	5.69	4.98
453	10.69	5.70	4.99
454	10.72	5.72	5.00
455	10.76	5.74	5.02
456	10.78	5.75	5.03
457	10.82	5.77	5.05
458	10.84	5.78	5.06
459	10.87	5.80	5.07
460	10.91	5.82	5.09
461	10.93	5.83	5.10
462	10.97	5.85	5.12
463	10.99	5.86	5.13
464	11.02	5.88	5.14
465	11.06	5.90	5.16
466	11.08	5.91	5.17
467	11.12	5.93	5.19
468	11.14	5.94	5.20
469	11.17	5.96	5.21
470	11.21	5.98	5.23
471	11.23	5.99	5.24
472	11.27	6.01	5.26
473	11.29	6.02	5.27
474	11.32	6.04	5.28
475	11.36	6.06	5.30
476	11.38	6.07	5.31

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
477	11.42	6.09	5.33
478	11.44	6.10	5.34
479	11.47	6.12	5.35
480	11.51	6.14	5.37
481	11.53	6.15	5.38
482	11.57	6.17	5.40
483	11.59	6.18	5.41
484	11.62	6.20	5.42
485	11.66	6.22	5.44
486	11.68	6.23	5.45
487	11.72	6.25	5.47
488	11.74	6.26	5.48
489	11.77	6.28	5.49
490	11.81	6.30	5.51
491	11.83	6.31	5.52
492	11.87	6.33	5.54
493	11.89	6.34	5.55
494	11.92	6.36	5.56
495	11.96	6.38	5.58
496	11.98	6.39	5.59
497	12.02	6.41	5.61
498	12.04	6.42	5.62
499	12.07	6.44	5.63
500	12.11	6.46	5.65
501	12.13	6.47	5.66
502	12.17	6.49	5.68
503	12.19	6.50	5.69
504	12.22	6.52	5.70
505	12.26	6.54	5.72
506	12.28	6.55	5.73
507	12.32	6.57	5.75
508	12.34	6.58	5.76
509	12.37	6.60	5.77
510	12.41	6.62	5.79
511	12.43	6.63	5.80
512	12.47	6.65	5.82
513	12.49	6.66	5.83
514	12.52	6.68	5.84
515	12.56	6.70	5.86
516	12.58	6.71	5.87
517	12.62	6.73	5.89
518	12.64	6.74	5.90
519	12.67	6.76	5.91
520	12.71	6.78	5.93
521	12.73	6.79	5.94
522	12.77	6.81	5.96
523	12.79	6.82	5.97
524	12.82	6.84	5.98
525	12.86	6.86	6.00
526	12.88	6.87	6.01
527	12.92	6.89	6.03
528	12.94	6.90	6.04
529	12.97	6.92	6.05
530	13.01	6.94	6.07
531	13.03	6.95	6.08
532	13.07	6.97	6.10
533	13.09	6.98	6.11
534	13.12	7.00	6.12
535	13.16	7.02	6.14
536	13.18	7.03	6.15

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
537	13.22	7.05	6.17
538	13.24	7.06	6.18
539	13.27	7.08	6.19
540	13.31	7.10	6.21
541	13.33	7.11	6.22
542	13.37	7.13	6.24
543	13.39	7.14	6.25
544	13.42	7.16	6.26
545	13.46	7.18	6.28
546	13.48	7.19	6.29
547	13.52	7.21	6.31
548	13.54	7.22	6.32
549	13.57	7.24	6.33
550	13.61	7.26	6.35
551	13.63	7.27	6.36
552	13.67	7.29	6.38
553	13.69	7.30	6.39
554	13.72	7.32	6.40
555	13.76	7.34	6.42
556	13.78	7.35	6.43
557	13.82	7.37	6.45
558	13.84	7.38	6.46
559	13.87	7.40	6.47
560	13.91	7.42	6.49
561	13.93	7.43	6.50
562	13.97	7.45	6.52
563	13.99	7.46	6.53
564	14.02	7.48	6.54
565	14.06	7.50	6.56
566	14.08	7.51	6.57
567	14.12	7.53	6.59
568	14.14	7.54	6.60
569	14.17	7.56	6.61
570	14.21	7.58	6.63
571	14.23	7.59	6.64
572	14.27	7.61	6.66
573	14.29	7.62	6.67
574	14.32	7.64	6.68
575	14.36	7.66	6.70
576	14.38	7.67	6.71
577	14.42	7.69	6.73
578	14.44	7.70	6.74
579	14.47	7.72	6.75
580	14.51	7.74	6.77
581	14.53	7.75	6.78
582	14.57	7.77	6.80
583	14.59	7.78	6.81
584	14.62	7.80	6.82
585	14.66	7.82	6.84
586	14.68	7.83	6.85
587	14.72	7.85	6.87
588	14.74	7.86	6.88
589	14.77	7.88	6.89
590	14.81	7.90	6.91
591	14.83	7.91	6.92
592	14.87	7.93	6.94
593	14.89	7.94	6.95
594	14.92	7.96	6.96
595	14.96	7.98	6.98
596	14.98	7.99	6.99

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
597	15.02	8.01	7.01
598	15.04	8.02	7.02
599	15.07	8.04	7.03
600	15.11	8.06	7.05
601	15.13	8.07	7.06
602	15.17	8.09	7.08
603	15.19	8.10	7.09
604	15.22	8.12	7.10
605	15.26	8.14	7.12
606	15.28	8.15	7.13
607	15.32	8.17	7.15
608	15.34	8.18	7.16
609	15.37	8.20	7.17
610	15.41	8.22	7.19
611	15.43	8.23	7.20
612	15.47	8.25	7.22
613	15.49	8.26	7.23
614	15.52	8.28	7.24
615	15.56	8.30	7.26
616	15.58	8.31	7.27
617	15.62	8.33	7.29
618	15.64	8.34	7.30
619	15.67	8.36	7.31
620	15.71	8.38	7.33
621	15.73	8.39	7.34
622	15.77	8.41	7.36
623	15.79	8.42	7.37
624	15.82	8.44	7.38
625	15.86	8.46	7.40
626	15.88	8.47	7.41
627	15.92	8.49	7.43
628	15.94	8.50	7.44
629	15.97	8.52	7.45
630	16.01	8.54	7.47
631	16.03	8.55	7.48
632	16.07	8.57	7.50
633	16.09	8.58	7.51
634	16.12	8.60	7.52
635	16.16	8.62	7.54
636	16.18	8.63	7.55
637	16.22	8.65	7.57
638	16.24	8.66	7.58
639	16.27	8.68	7.59
640	16.31	8.70	7.61
641	16.33	8.71	7.62
642	16.37	8.73	7.64
643	16.39	8.74	7.65
644	16.42	8.76	7.66
645	16.46	8.78	7.68
646	16.48	8.79	7.69
647	16.52	8.81	7.71
648	16.54	8.82	7.72
649	16.57	8.84	7.73
650	16.61	8.86	7.75
651	16.63	8.87	7.76
652	16.67	8.89	7.78
653	16.69	8.90	7.79
654	16.72	8.92	7.80
655	16.76	8.94	7.82
656	16.78	8.95	7.83

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
657	16.82	8.97	7.85
658	16.84	8.98	7.86
659	16.87	9.00	7.87
660	16.91	9.02	7.89
661	16.93	9.03	7.90
662	16.97	9.05	7.92
663	16.99	9.06	7.93
664	17.02	9.08	7.94
665	17.06	9.10	7.96
666	17.08	9.11	7.97
667	17.12	9.13	7.99
668	17.14	9.14	8.00
669	17.17	9.16	8.01
670	17.21	9.18	8.03
671	17.23	9.19	8.04
672	17.27	9.21	8.06
673	17.29	9.22	8.07
674	17.32	9.24	8.08
675	17.36	9.26	8.10
676	17.38	9.27	8.11
677	17.42	9.29	8.13
678	17.44	9.30	8.14
679	17.47	9.32	8.15
680	17.51	9.34	8.17
681	17.53	9.35	8.18
682	17.57	9.37	8.20
683	17.59	9.38	8.21
684	17.62	9.40	8.22
685	17.66	9.42	8.24
686	17.68	9.43	8.25
687	17.72	9.45	8.27
688	17.74	9.46	8.28
689	17.77	9.48	8.29
690	17.81	9.50	8.31
691	17.83	9.51	8.32
692	17.87	9.53	8.34
693	17.89	9.54	8.35
694	17.92	9.56	8.36
695	17.96	9.58	8.38
696	17.98	9.59	8.39
697	18.02	9.61	8.41
698	18.04	9.62	8.42
699	18.07	9.64	8.43
700	18.11	9.66	8.45
701	18.13	9.67	8.46
702	18.17	9.69	8.48
703	18.19	9.70	8.49
704	18.22	9.72	8.50
705	18.26	9.74	8.52
706	18.28	9.75	8.53
707	18.32	9.77	8.55
708	18.34	9.78	8.56
709	18.37	9.80	8.57
710	18.41	9.82	8.59
711	18.43	9.83	8.60
712	18.47	9.85	8.62
713	18.49	9.86	8.63
714	18.52	9.88	8.64
715	18.56	9.90	8.66
716	18.58	9.91	8.67

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
717	18.62	9.93	8.69
718	18.64	9.94	8.70
719	18.67	9.96	8.71
720	18.71	9.98	8.73
721	18.73	9.99	8.74
722	18.77	10.01	8.76
723	18.79	10.02	8.77
724	18.82	10.04	8.78
725	18.86	10.06	8.80
726	18.88	10.07	8.81
727	18.92	10.09	8.83
728	18.94	10.10	8.84
729	18.97	10.12	8.85
730	18.99	10.13	8.86

Monthly table for Contracted-out Money Purchase
minimum payments for use from 6 April 2010 to 5 April 2011

Use this table

To work out minimum payments for employees who are:

- members of the Contracted-out Money Purchase Scheme or the money purchase part of your Contracted-out Mixed Benefit Scheme for whom you hold form RD950 or CA2700
- paid in months or multiples of a month.

Do not use this table

- for employees who are paid in weeks or multiples of a week
- to work out NICs, see pages 10 to 81.

If the exact gross pay is not shown in the table, use the next smaller figure shown.

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
421	0.00	0.00	0.00
425	0.18	0.00	0.18
429	0.30	0.00	0.30
433	0.42	0.00	0.42
437	0.54	0.00	0.54
441	0.66	0.00	0.66
445	0.78	0.00	0.78
449	0.90	0.00	0.90
453	1.02	0.00	1.02
457	1.14	0.00	1.14
461	1.26	0.00	1.26
465	1.38	0.00	1.38
469	1.50	0.00	1.50
473	1.61	0.00	1.61
476	1.65	0.00	1.65
477	1.74	0.08	1.66
481	1.86	0.18	1.68
485	1.98	0.29	1.69
489	2.10	0.39	1.71
493	2.22	0.49	1.73
497	2.34	0.60	1.74
501	2.46	0.70	1.76
505	2.58	0.81	1.77
509	2.70	0.91	1.79
513	2.82	1.01	1.81
517	2.94	1.12	1.82
521	3.06	1.22	1.84
525	3.18	1.33	1.85
529	3.30	1.43	1.87
533	3.42	1.53	1.89
537	3.54	1.64	1.90
541	3.66	1.74	1.92
545	3.78	1.85	1.93
549	3.90	1.95	1.95
553	4.02	2.05	1.97
557	4.14	2.16	1.98
561	4.26	2.26	2.00
565	4.38	2.34	2.04
569	4.50	2.40	2.10
573	4.62	2.46	2.16

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
577	4.74	2.53	2.21
581	4.86	2.59	2.27
585	4.98	2.66	2.32
589	5.10	2.72	2.38
593	5.22	2.78	2.44
597	5.34	2.85	2.49
601	5.46	2.91	2.55
605	5.58	2.98	2.60
609	5.70	3.04	2.66
613	5.82	3.10	2.72
617	5.94	3.17	2.77
621	6.06	3.23	2.83
625	6.18	3.30	2.88
629	6.30	3.36	2.94
633	6.42	3.42	3.00
637	6.54	3.49	3.05
641	6.66	3.55	3.11
645	6.78	3.62	3.16
649	6.90	3.68	3.22
653	7.02	3.74	3.28
657	7.14	3.81	3.33
661	7.26	3.87	3.39
665	7.38	3.94	3.44
669	7.50	4.00	3.50
673	7.62	4.06	3.56
677	7.74	4.13	3.61
681	7.86	4.19	3.67
685	7.98	4.26	3.72
689	8.10	4.32	3.78
693	8.22	4.38	3.84
697	8.34	4.45	3.89
701	8.46	4.51	3.95
705	8.58	4.58	4.00
709	8.70	4.64	4.06
713	8.82	4.70	4.12
717	8.94	4.77	4.17
721	9.06	4.83	4.23
725	9.18	4.90	4.28
729	9.30	4.96	4.34
733	9.42	5.02	4.40

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
737	9.54	5.09	4.45
741	9.66	5.15	4.51
745	9.78	5.22	4.56
749	9.90	5.28	4.62
753	10.02	5.34	4.68
757	10.14	5.41	4.73
761	10.26	5.47	4.79
765	10.38	5.54	4.84
769	10.50	5.60	4.90
773	10.62	5.66	4.96
777	10.74	5.73	5.01
781	10.86	5.79	5.07
785	10.98	5.86	5.12
789	11.10	5.92	5.18
793	11.22	5.98	5.24
797	11.34	6.05	5.29
801	11.46	6.11	5.35
805	11.58	6.18	5.40
809	11.70	6.24	5.46
813	11.82	6.30	5.52
817	11.94	6.37	5.57
821	12.06	6.43	5.63
825	12.18	6.50	5.68
829	12.30	6.56	5.74
833	12.42	6.62	5.80
837	12.54	6.69	5.85
841	12.66	6.75	5.91
845	12.78	6.82	5.96
849	12.90	6.88	6.02
853	13.02	6.94	6.08
857	13.14	7.01	6.13
861	13.26	7.07	6.19
865	13.38	7.14	6.24
869	13.50	7.20	6.30
873	13.62	7.26	6.36
877	13.74	7.33	6.41
881	13.86	7.39	6.47
885	13.98	7.46	6.52
889	14.10	7.52	6.58
893	14.22	7.58	6.64
897	14.34	7.65	6.69
901	14.46	7.71	6.75
905	14.58	7.78	6.80
909	14.70	7.84	6.86
913	14.82	7.90	6.92
917	14.94	7.97	6.97
921	15.06	8.03	7.03
925	15.18	8.10	7.08
929	15.30	8.16	7.14
933	15.42	8.22	7.20
937	15.54	8.29	7.25
941	15.66	8.35	7.31
945	15.78	8.42	7.36
949	15.90	8.48	7.42
953	16.02	8.54	7.48
957	16.14	8.61	7.53
961	16.26	8.67	7.59
965	16.38	8.74	7.64
969	16.50	8.80	7.70
973	16.62	8.86	7.76

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
977	16.74	8.93	7.81
981	16.86	8.99	7.87
985	16.98	9.06	7.92
989	17.10	9.12	7.98
993	17.22	9.18	8.04
997	17.34	9.25	8.09
1001	17.46	9.31	8.15
1005	17.58	9.38	8.20
1009	17.70	9.44	8.26
1013	17.82	9.50	8.32
1017	17.94	9.57	8.37
1021	18.06	9.63	8.43
1025	18.18	9.70	8.48
1029	18.30	9.76	8.54
1033	18.42	9.82	8.60
1037	18.54	9.89	8.65
1041	18.66	9.95	8.71
1045	18.78	10.02	8.76
1049	18.90	10.08	8.82
1053	19.02	10.14	8.88
1057	19.14	10.21	8.93
1061	19.26	10.27	8.99
1065	19.38	10.34	9.04
1069	19.50	10.40	9.10
1073	19.62	10.46	9.16
1077	19.74	10.53	9.21
1081	19.86	10.59	9.27
1085	19.98	10.66	9.32
1089	20.10	10.72	9.38
1093	20.22	10.78	9.44
1097	20.34	10.85	9.49
1101	20.46	10.91	9.55
1105	20.58	10.98	9.60
1109	20.70	11.04	9.66
1113	20.82	11.10	9.72
1117	20.94	11.17	9.77
1121	21.06	11.23	9.83
1125	21.18	11.30	9.88
1129	21.30	11.36	9.94
1133	21.42	11.42	10.00
1137	21.54	11.49	10.05
1141	21.66	11.55	10.11
1145	21.78	11.62	10.16
1149	21.90	11.68	10.22
1153	22.02	11.74	10.28
1157	22.14	11.81	10.33
1161	22.26	11.87	10.39
1165	22.38	11.94	10.44
1169	22.50	12.00	10.50
1173	22.62	12.06	10.56
1177	22.74	12.13	10.61
1181	22.86	12.19	10.67
1185	22.98	12.26	10.72
1189	23.10	12.32	10.78
1193	23.22	12.38	10.84
1197	23.34	12.45	10.89
1201	23.46	12.51	10.95
1205	23.58	12.58	11.00
1209	23.70	12.64	11.06
1213	23.82	12.70	11.12

Monthly table

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1217	23.94	12.77	11.17
1221	24.06	12.83	11.23
1225	24.18	12.90	11.28
1229	24.30	12.96	11.34
1233	24.42	13.02	11.40
1237	24.54	13.09	11.45
1241	24.66	13.15	11.51
1245	24.78	13.22	11.56
1249	24.90	13.28	11.62
1253	25.02	13.34	11.68
1257	25.14	13.41	11.73
1261	25.26	13.47	11.79
1265	25.38	13.54	11.84
1269	25.50	13.60	11.90
1273	25.62	13.66	11.96
1277	25.74	13.73	12.01
1281	25.86	13.79	12.07
1285	25.98	13.86	12.12
1289	26.10	13.92	12.18
1293	26.22	13.98	12.24
1297	26.34	14.05	12.29
1301	26.46	14.11	12.35
1305	26.58	14.18	12.40
1309	26.70	14.24	12.46
1313	26.82	14.30	12.52
1317	26.94	14.37	12.57
1321	27.06	14.43	12.63
1325	27.18	14.50	12.68
1329	27.30	14.56	12.74
1333	27.42	14.62	12.80
1337	27.54	14.69	12.85
1341	27.66	14.75	12.91
1345	27.78	14.82	12.96
1349	27.90	14.88	13.02
1353	28.02	14.94	13.08
1357	28.14	15.01	13.13
1361	28.26	15.07	13.19
1365	28.38	15.14	13.24
1369	28.50	15.20	13.30
1373	28.62	15.26	13.36
1377	28.74	15.33	13.41
1381	28.86	15.39	13.47
1385	28.98	15.46	13.52
1389	29.10	15.52	13.58
1393	29.22	15.58	13.64
1397	29.34	15.65	13.69
1401	29.46	15.71	13.75
1405	29.58	15.78	13.80
1409	29.70	15.84	13.86
1413	29.82	15.90	13.92
1417	29.94	15.97	13.97
1421	30.06	16.03	14.03
1425	30.18	16.10	14.08
1429	30.30	16.16	14.14
1433	30.42	16.22	14.20
1437	30.54	16.29	14.25
1441	30.66	16.35	14.31
1445	30.78	16.42	14.36
1449	30.90	16.48	14.42
1453	31.02	16.54	14.48

Earnings	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1457	31.14	16.61	14.53
1461	31.26	16.67	14.59
1465	31.38	16.74	14.64
1469	31.50	16.80	14.70
1473	31.62	16.86	14.76
1477	31.74	16.93	14.81
1481	31.86	16.99	14.87
1485	31.98	17.06	14.92
1489	32.10	17.12	14.98
1493	32.22	17.18	15.04
1497	32.34	17.25	15.09
1501	32.46	17.31	15.15
1505	32.58	17.38	15.20
1509	32.70	17.44	15.26
1513	32.82	17.50	15.32
1517	32.94	17.57	15.37
1521	33.06	17.63	15.43
1525	33.18	17.70	15.48
1529	33.30	17.76	15.54
1533	33.42	17.82	15.60
1537	33.54	17.89	15.65
1541	33.66	17.95	15.71
1545	33.78	18.02	15.76
1549	33.90	18.08	15.82
1553	34.02	18.14	15.88
1557	34.14	18.21	15.93
1561	34.26	18.27	15.99
1565	34.38	18.34	16.04
1569	34.50	18.40	16.10
1573	34.62	18.46	16.16
1577	34.74	18.53	16.21
1581	34.86	18.59	16.27
1585	34.98	18.66	16.32
1589	35.10	18.72	16.38
1593	35.22	18.78	16.44
1597	35.34	18.85	16.49
1601	35.46	18.91	16.55
1605	35.58	18.98	16.60
1609	35.70	19.04	16.66
1613	35.82	19.10	16.72
1617	35.94	19.17	16.77
1621	36.06	19.23	16.83
1625	36.18	19.30	16.88
1629	36.30	19.36	16.94
1633	36.42	19.42	17.00
1637	36.54	19.49	17.05
1641	36.66	19.55	17.11
1645	36.78	19.62	17.16
1649	36.90	19.68	17.22
1653	37.02	19.74	17.28
1657	37.14	19.81	17.33
1661	37.26	19.87	17.39
1665	37.38	19.94	17.44
1669	37.50	20.00	17.50
1673	37.62	20.06	17.56
1677	37.74	20.13	17.61
1681	37.86	20.19	17.67
1685	37.98	20.26	17.72
1689	38.10	20.32	17.78
1693	38.22	20.38	17.84

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1697	38.34	20.45	17.89
1701	38.46	20.51	17.95
1705	38.58	20.58	18.00
1709	38.70	20.64	18.06
1713	38.82	20.70	18.12
1717	38.94	20.77	18.17
1721	39.06	20.83	18.23
1725	39.18	20.90	18.28
1729	39.30	20.96	18.34
1733	39.42	21.02	18.40
1737	39.54	21.09	18.45
1741	39.66	21.15	18.51
1745	39.78	21.22	18.56
1749	39.90	21.28	18.62
1753	40.02	21.34	18.68
1757	40.14	21.41	18.73
1761	40.26	21.47	18.79
1765	40.38	21.54	18.84
1769	40.50	21.60	18.90
1773	40.62	21.66	18.96
1777	40.74	21.73	19.01
1781	40.86	21.79	19.07
1785	40.98	21.86	19.12
1789	41.10	21.92	19.18
1793	41.22	21.98	19.24
1797	41.34	22.05	19.29
1801	41.46	22.11	19.35
1805	41.58	22.18	19.40
1809	41.70	22.24	19.46
1813	41.82	22.30	19.52
1817	41.94	22.37	19.57
1821	42.06	22.43	19.63
1825	42.18	22.50	19.68
1829	42.30	22.56	19.74
1833	42.42	22.62	19.80
1837	42.54	22.69	19.85
1841	42.66	22.75	19.91
1845	42.78	22.82	19.96
1849	42.90	22.88	20.02
1853	43.02	22.94	20.08
1857	43.14	23.01	20.13
1861	43.26	23.07	20.19
1865	43.38	23.14	20.24
1869	43.50	23.20	20.30
1873	43.62	23.26	20.36
1877	43.74	23.33	20.41
1881	43.86	23.39	20.47
1885	43.98	23.46	20.52
1889	44.10	23.52	20.58
1893	44.22	23.58	20.64
1897	44.34	23.65	20.69
1901	44.46	23.71	20.75
1905	44.58	23.78	20.80
1909	44.70	23.84	20.86
1913	44.82	23.90	20.92
1917	44.94	23.97	20.97
1921	45.06	24.03	21.03
1925	45.18	24.10	21.08
1929	45.30	24.16	21.14
1933	45.42	24.22	21.20

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
1937	45.54	24.29	21.25
1941	45.66	24.35	21.31
1945	45.78	24.42	21.36
1949	45.90	24.48	21.42
1953	46.02	24.54	21.48
1957	46.14	24.61	21.53
1961	46.26	24.67	21.59
1965	46.38	24.74	21.64
1969	46.50	24.80	21.70
1973	46.62	24.86	21.76
1977	46.74	24.93	21.81
1981	46.86	24.99	21.87
1985	46.98	25.06	21.92
1989	47.10	25.12	21.98
1993	47.22	25.18	22.04
1997	47.34	25.25	22.09
2001	47.46	25.31	22.15
2005	47.58	25.38	22.20
2009	47.70	25.44	22.26
2013	47.82	25.50	22.32
2017	47.94	25.57	22.37
2021	48.06	25.63	22.43
2025	48.18	25.70	22.48
2029	48.30	25.76	22.54
2033	48.42	25.82	22.60
2037	48.54	25.89	22.65
2041	48.66	25.95	22.71
2045	48.78	26.02	22.76
2049	48.90	26.08	22.82
2053	49.02	26.14	22.88
2057	49.14	26.21	22.93
2061	49.26	26.27	22.99
2065	49.38	26.34	23.04
2069	49.50	26.40	23.10
2073	49.62	26.46	23.16
2077	49.74	26.53	23.21
2081	49.86	26.59	23.27
2085	49.98	26.66	23.32
2089	50.10	26.72	23.38
2093	50.22	26.78	23.44
2097	50.34	26.85	23.49
2101	50.46	26.91	23.55
2105	50.58	26.98	23.60
2109	50.70	27.04	23.66
2113	50.82	27.10	23.72
2117	50.94	27.17	23.77
2121	51.06	27.23	23.83
2125	51.18	27.30	23.88
2129	51.30	27.36	23.94
2133	51.42	27.42	24.00
2137	51.54	27.49	24.05
2141	51.66	27.55	24.11
2145	51.78	27.62	24.16
2149	51.90	27.68	24.22
2153	52.02	27.74	24.28
2157	52.14	27.81	24.33
2161	52.26	27.87	24.39
2165	52.38	27.94	24.44
2169	52.50	28.00	24.50
2173	52.62	28.06	24.56

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2177	52.74	28.13	24.61
2181	52.86	28.19	24.67
2185	52.98	28.26	24.72
2189	53.10	28.32	24.78
2193	53.22	28.38	24.84
2197	53.34	28.45	24.89
2201	53.46	28.51	24.95
2205	53.58	28.58	25.00
2209	53.70	28.64	25.06
2213	53.82	28.70	25.12
2217	53.94	28.77	25.17
2221	54.06	28.83	25.23
2225	54.18	28.90	25.28
2229	54.30	28.96	25.34
2233	54.42	29.02	25.40
2237	54.54	29.09	25.45
2241	54.66	29.15	25.51
2245	54.78	29.22	25.56
2249	54.90	29.28	25.62
2253	55.02	29.34	25.68
2257	55.14	29.41	25.73
2261	55.26	29.47	25.79
2265	55.38	29.54	25.84
2269	55.50	29.60	25.90
2273	55.62	29.66	25.96
2277	55.74	29.73	26.01
2281	55.86	29.79	26.07
2285	55.98	29.86	26.12
2289	56.10	29.92	26.18
2293	56.22	29.98	26.24
2297	56.34	30.05	26.29
2301	56.46	30.11	26.35
2305	56.58	30.18	26.40
2309	56.70	30.24	26.46
2313	56.82	30.30	26.52
2317	56.94	30.37	26.57
2321	57.06	30.43	26.63
2325	57.18	30.50	26.68
2329	57.30	30.56	26.74
2333	57.42	30.62	26.80
2337	57.54	30.69	26.85
2341	57.66	30.75	26.91
2345	57.78	30.82	26.96
2349	57.90	30.88	27.02
2353	58.02	30.94	27.08
2357	58.14	31.01	27.13
2361	58.26	31.07	27.19
2365	58.38	31.14	27.24
2369	58.50	31.20	27.30
2373	58.62	31.26	27.36
2377	58.74	31.33	27.41
2381	58.86	31.39	27.47
2385	58.98	31.46	27.52
2389	59.10	31.52	27.58
2393	59.22	31.58	27.64
2397	59.34	31.65	27.69
2401	59.46	31.71	27.75
2405	59.58	31.78	27.80
2409	59.70	31.84	27.86
2413	59.82	31.90	27.92

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2417	59.94	31.97	27.97
2421	60.06	32.03	28.03
2425	60.18	32.10	28.08
2429	60.30	32.16	28.14
2433	60.42	32.22	28.20
2437	60.54	32.29	28.25
2441	60.66	32.35	28.31
2445	60.78	32.42	28.36
2449	60.90	32.48	28.42
2453	61.02	32.54	28.48
2457	61.14	32.61	28.53
2461	61.26	32.67	28.59
2465	61.38	32.74	28.64
2469	61.50	32.80	28.70
2473	61.62	32.86	28.76
2477	61.74	32.93	28.81
2481	61.86	32.99	28.87
2485	61.98	33.06	28.92
2489	62.10	33.12	28.98
2493	62.22	33.18	29.04
2497	62.34	33.25	29.09
2501	62.46	33.31	29.15
2505	62.58	33.38	29.20
2509	62.70	33.44	29.26
2513	62.82	33.50	29.32
2517	62.94	33.57	29.37
2521	63.06	33.63	29.43
2525	63.18	33.70	29.48
2529	63.30	33.76	29.54
2533	63.42	33.82	29.60
2537	63.54	33.89	29.65
2541	63.66	33.95	29.71
2545	63.78	34.02	29.76
2549	63.90	34.08	29.82
2553	64.02	34.14	29.88
2557	64.14	34.21	29.93
2561	64.26	34.27	29.99
2565	64.38	34.34	30.04
2569	64.50	34.40	30.10
2573	64.62	34.46	30.16
2577	64.74	34.53	30.21
2581	64.86	34.59	30.27
2585	64.98	34.66	30.32
2589	65.10	34.72	30.38
2593	65.22	34.78	30.44
2597	65.34	34.85	30.49
2601	65.46	34.91	30.55
2605	65.58	34.98	30.60
2609	65.70	35.04	30.66
2613	65.82	35.10	30.72
2617	65.94	35.17	30.77
2621	66.06	35.23	30.83
2625	66.18	35.30	30.88
2629	66.30	35.36	30.94
2633	66.42	35.42	31.00
2637	66.54	35.49	31.05
2641	66.66	35.55	31.11
2645	66.78	35.62	31.16
2649	66.90	35.68	31.22
2653	67.02	35.74	31.28

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2657	67.14	35.81	31.33
2661	67.26	35.87	31.39
2665	67.38	35.94	31.44
2669	67.50	36.00	31.50
2673	67.62	36.06	31.56
2677	67.74	36.13	31.61
2681	67.86	36.19	31.67
2685	67.98	36.26	31.72
2689	68.10	36.32	31.78
2693	68.22	36.38	31.84
2697	68.34	36.45	31.89
2701	68.46	36.51	31.95
2705	68.58	36.58	32.00
2709	68.70	36.64	32.06
2713	68.82	36.70	32.12
2717	68.94	36.77	32.17
2721	69.06	36.83	32.23
2725	69.18	36.90	32.28
2729	69.30	36.96	32.34
2733	69.42	37.02	32.40
2737	69.54	37.09	32.45
2741	69.66	37.15	32.51
2745	69.78	37.22	32.56
2749	69.90	37.28	32.62
2753	70.02	37.34	32.68
2757	70.14	37.41	32.73
2761	70.26	37.47	32.79
2765	70.38	37.54	32.84
2769	70.50	37.60	32.90
2773	70.62	37.66	32.96
2777	70.74	37.73	33.01
2781	70.86	37.79	33.07
2785	70.98	37.86	33.12
2789	71.10	37.92	33.18
2793	71.22	37.98	33.24
2797	71.34	38.05	33.29
2801	71.46	38.11	33.35
2805	71.58	38.18	33.40
2809	71.70	38.24	33.46
2813	71.82	38.30	33.52
2817	71.94	38.37	33.57
2821	72.06	38.43	33.63
2825	72.18	38.50	33.68
2829	72.30	38.56	33.74
2833	72.42	38.62	33.80
2837	72.54	38.69	33.85
2841	72.66	38.75	33.91
2845	72.78	38.82	33.96
2849	72.90	38.88	34.02
2853	73.02	38.94	34.08
2857	73.14	39.01	34.13
2861	73.26	39.07	34.19
2865	73.38	39.14	34.24
2869	73.50	39.20	34.30
2873	73.62	39.26	34.36
2877	73.74	39.33	34.41
2881	73.86	39.39	34.47
2885	73.98	39.46	34.52
2889	74.10	39.52	34.58
2893	74.22	39.58	34.64
2897	74.34	39.65	34.69

Earnings	Total minimum payment to COMP Scheme	Employee's share of minimum payment	Employer's share of minimum payment
1	2	3	4
£	£ p	£ p	£ p
2901	74.46	39.71	34.75
2905	74.58	39.78	34.80
2909	74.70	39.84	34.86
2913	74.82	39.90	34.92
2917	74.94	39.97	34.97
2921	75.06	40.03	35.03
2925	75.18	40.10	35.08
2929	75.30	40.16	35.14
2933	75.42	40.22	35.20
2937	75.54	40.29	35.25
2941	75.66	40.35	35.31
2945	75.78	40.42	35.36
2949	75.90	40.48	35.42
2953	76.02	40.54	35.48
2957	76.14	40.61	35.53
2961	76.26	40.67	35.59
2965	76.38	40.74	35.64
2969	76.50	40.80	35.70
2973	76.62	40.86	35.76
2977	76.74	40.93	35.81
2981	76.86	40.99	35.87
2985	76.98	41.06	35.92
2989	77.10	41.12	35.98
2993	77.22	41.18	36.04
2997	77.34	41.25	36.09
3001	77.46	41.31	36.15
3005	77.58	41.38	36.20
3009	77.70	41.44	36.26
3013	77.82	41.50	36.32
3017	77.94	41.57	36.37
3021	78.06	41.63	36.43
3025	78.18	41.70	36.48
3029	78.30	41.76	36.54
3033	78.42	41.82	36.60
3037	78.54	41.89	36.65
3041	78.66	41.95	36.71
3045	78.78	42.02	36.76
3049	78.90	42.08	36.82
3053	79.02	42.14	36.88
3057	79.14	42.21	36.93
3061	79.26	42.27	36.99
3065	79.38	42.34	37.04
3069	79.50	42.40	37.10
3073	79.62	42.46	37.16
3077	79.74	42.53	37.21
3081	79.86	42.59	37.27
3085	79.98	42.66	37.32
3089	80.10	42.72	37.38
3093	80.22	42.78	37.44
3097	80.34	42.85	37.49
3101	80.46	42.91	37.55
3105	80.58	42.98	37.60
3109	80.70	43.04	37.66
3113	80.82	43.10	37.72
3117	80.94	43.17	37.77
3121	81.06	43.23	37.83
3125	81.18	43.30	37.88
3129	81.30	43.36	37.94
3133	81.42	43.42	38.00
3137	81.54	43.49	38.05
3141	81.66	43.55	38.11

Monthly table

Earnings 1	Total minimum payment to COMP Scheme 2	Employee's share of minimum payment 3	Employer's share of minimum payment 4
£	£ p	£ p	£ p
3145	81.78	43.62	38.16
3149	81.90	43.68	38.22
3153	82.02	43.74	38.28
3157	82.14	43.81	38.33
3161	82.39	43.86	38.53
3163	82.26	43.87	38.39



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

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