



# National Insurance Contributions (NICs) Tables Not Contracted-out Contributions

Standard Rate Tables "A" and "J"  
6 April 2010 to 5 April 2011, Book 1A

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 56 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](http://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.

# Contents

	page
Save money - avoid errors	2
Which National Insurance tables to use	3
State Pension Age Table for Women	4
Using these tables to work out NICs	5
Earnings limits and NIC rates	6
An example of working out NICs using these tables and recording figures on form T11	7
A - Weekly table for not contracted-out standard rate contributions	8
A - Monthly table for not contracted-out standard rate contributions	20
J - Weekly table for not contracted-out contributions where employee has deferment	32
J - Monthly table for not contracted-out contributions where employee has deferment	44
Working out and recording NICs where <b>employee's total earnings exceed the UEL</b>	56
Additional gross pay table	57

## 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

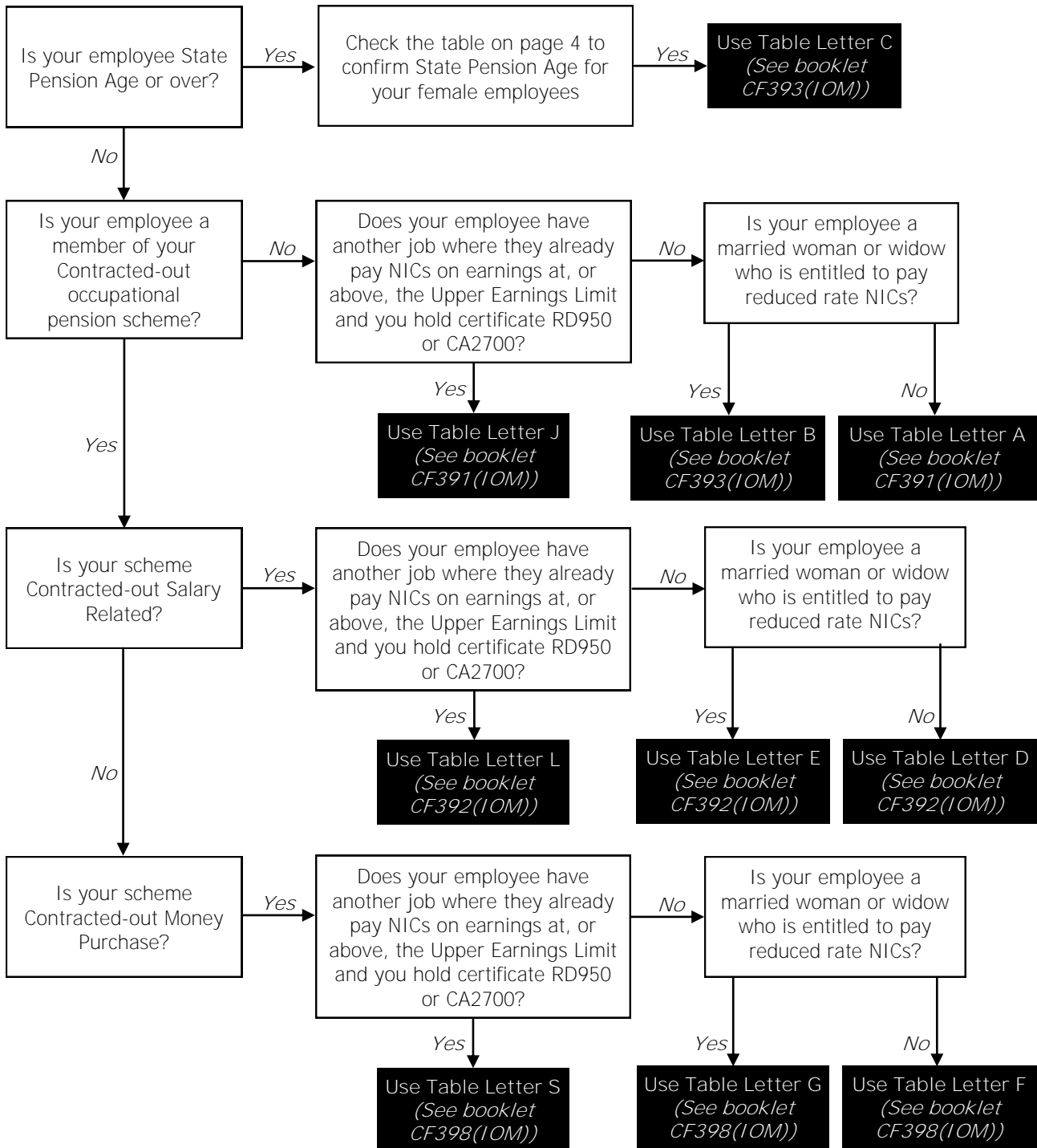
- Has your software been upgraded for 2010-2011?

## 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](http://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 60<sup>th</sup> 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](http://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?

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

Only use the tables in this leaflet for employees who are employed in the 2010-2011 tax year, and for whom NICs are payable under contribution table letter A or contribution table letter J.

For further information about contribution Table letters, see the *Employer's Guide to NICs* (CWG2) (2010)(IOM).

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

### About these tables

The tables under letters A and J contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

The letters A and J correspond with the contribution Table letters under which NICs are payable.

### Identifying the correct table to use

#### Table letter A

Use this table for

- all male employees aged 16 or over and under State Pension Age, who are in not contracted-out employment
- all female employees aged 16 over and under State Pension Age, who are in not contracted-out employment and paying **standard rate employee's** NICs, and
- any employee with an Appropriate Personal Pension or Appropriate Personal Pension Stakeholder Pension.

#### Table letter J

Use this table for all employees who are in not contracted-out employment, for whom you hold form RD950 or CA2700 allowing them to defer **payment of employee's NICs at the full main** percentage rate.

### How to use these tables

- **Look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see page 56.**
- Record the figures in each column of the table **onto the employee's Deductions Working Sheet, form T11.** See the example on page 7.

### Adapting these tables for pay intervals other than weekly or monthly

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

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

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
	Contribution Table letter A	Contribution Table letter J	Contribution Table letters A and J
Below £97.00 weekly, or below £421.00 monthly, or below £5044.00 yearly	Nil	Nil	Nil
£97.00 to £110.00 weekly, or £421.00 to £476.00 monthly, or £5044.00 to £5715.00 yearly	0%	0%	0%
£110.01 to £730.00 weekly, or £476.01 to £3163.00 monthly, or £5715.01 to £37,960.00 yearly	11% on earnings above the ET	1%	12.8% on all earnings above the ET
Over £730.00 weekly, or over £3163.00 monthly, or over £37,960.00 yearly	11% on earnings above the ET, up to and including the UEL, then 1% on all earnings above the UEL	1%	12.8% on all earnings above the ET

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

**Example**  
 A monthly paid male employee in not contracted-out employment earns £884.15, payable on 29 May 2010 (tax month 2).  
 NICs are due under Monthly Table letter A. The nearest lower figure to £884.15 is £881  
**Record the figures shown in the table onto the employee's form T11.**

Extract from Monthly table A

▼ 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
£ 881	£ 421	£ 55	£ 405	£ p 96.87	£ p 44.77	£ p 52.10

Extract from Form T11

NATIONAL INSURANCE CONTRIBUTIONS				
Earnings 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 applicable 1d	Employee's contributions payable on all earnings above the Earnings Threshold 1e
£	£	£	£	£
421	55	405	96.87	44.77

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

Weekly table for not contracted-out standard rate contributions for use from 6 April 2010 to 5 April 2011

Table letter

A

Use this table for

- employees who are age 16 or over and under State Pension Age.
- employees who have an Appropriate Personal Pension.

Do not use this table for

- any year other than 2010-2011.
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in Leaflet CF393(IOM).
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).
- employees for whom you hold form RD950(IOM) or CA2700, see Table J in this leaflet.

Completing Deductions Working Sheet, form T11 or substitute

- enter 'A' 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 56.

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	0.00	0.00	0.00
99	97	2	0	0.00	0.00	0.00
100	97	3	0	0.00	0.00	0.00
101	97	4	0	0.00	0.00	0.00
102	97	5	0	0.00	0.00	0.00
103	97	6	0	0.00	0.00	0.00
104	97	7	0	0.00	0.00	0.00
105	97	8	0	0.00	0.00	0.00
106	97	9	0	0.00	0.00	0.00
107	97	10	0	0.00	0.00	0.00
108	97	11	0	0.00	0.00	0.00
109	97	12	0	0.00	0.00	0.00
110	97	13	0	0.00	0.00	0.00
111	97	13	1	0.35	0.16	0.19
112	97	13	2	0.59	0.27	0.32
113	97	13	3	0.83	0.38	0.45
114	97	13	4	1.07	0.49	0.58
115	97	13	5	1.30	0.60	0.70
116	97	13	6	1.54	0.71	0.83
117	97	13	7	1.78	0.82	0.96
118	97	13	8	2.02	0.93	1.09
119	97	13	9	2.26	1.04	1.22
120	97	13	10	2.49	1.15	1.34
121	97	13	11	2.73	1.26	1.47
122	97	13	12	2.97	1.37	1.60
123	97	13	13	3.21	1.48	1.73
124	97	13	14	3.45	1.59	1.86
125	97	13	15	3.68	1.70	1.98
126	97	13	16	3.92	1.81	2.11

▼ 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	4.16	1.92	2.24
128	97	13	18	4.40	2.03	2.37
129	97	13	19	4.64	2.14	2.50
130	97	13	20	4.87	2.25	2.62
131	97	13	21	5.11	2.36	2.75
132	97	13	22	5.35	2.47	2.88
133	97	13	23	5.59	2.58	3.01
134	97	13	24	5.83	2.69	3.14
135	97	13	25	6.06	2.80	3.26
136	97	13	26	6.30	2.91	3.39
137	97	13	27	6.54	3.02	3.52
138	97	13	28	6.78	3.13	3.65
139	97	13	29	7.02	3.24	3.78
140	97	13	30	7.25	3.35	3.90
141	97	13	31	7.49	3.46	4.03
142	97	13	32	7.73	3.57	4.16
143	97	13	33	7.97	3.68	4.29
144	97	13	34	8.21	3.79	4.42
145	97	13	35	8.44	3.90	4.54
146	97	13	36	8.68	4.01	4.67
147	97	13	37	8.92	4.12	4.80
148	97	13	38	9.16	4.23	4.93
149	97	13	39	9.40	4.34	5.06
150	97	13	40	9.63	4.45	5.18
151	97	13	41	9.87	4.56	5.31
152	97	13	42	10.11	4.67	5.44
153	97	13	43	10.35	4.78	5.57
154	97	13	44	10.59	4.89	5.70
155	97	13	45	10.82	5.00	5.82
156	97	13	46	11.06	5.11	5.95
157	97	13	47	11.30	5.22	6.08
158	97	13	48	11.54	5.33	6.21
159	97	13	49	11.78	5.44	6.34
160	97	13	50	12.01	5.55	6.46
161	97	13	51	12.25	5.66	6.59
162	97	13	52	12.49	5.77	6.72
163	97	13	53	12.73	5.88	6.85
64	97	13	54	12.97	5.99	6.98
165	97	13	55	13.20	6.10	7.10
166	97	13	56	13.44	6.21	7.23
167	97	13	57	13.68	6.32	7.36
168	97	13	58	13.92	6.43	7.49
169	97	13	59	14.16	6.54	7.62
170	97	13	60	14.39	6.65	7.74
171	97	13	61	14.63	6.76	7.87
172	97	13	62	14.87	6.87	8.00
173	97	13	63	15.11	6.98	8.13
174	97	13	64	15.35	7.09	8.26
175	97	13	65	15.58	7.20	8.38
176	97	13	66	15.82	7.31	8.51
177	97	13	67	16.06	7.42	8.64
178	97	13	68	16.30	7.53	8.77
179	97	13	69	16.54	7.64	8.90
180	97	13	70	16.77	7.75	9.02
181	97	13	71	17.01	7.86	9.15
182	97	13	72	17.25	7.97	9.28
183	97	13	73	17.49	8.08	9.41
184	97	13	74	17.73	8.19	9.54
185	97	13	75	17.96	8.30	9.66
186	97	13	76	18.20	8.41	9.79

▼ 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	18.44	8.52	9.92
188	97	13	78	18.68	8.63	10.05
189	97	13	79	18.92	8.74	10.18
190	97	13	80	19.15	8.85	10.30
191	97	13	81	19.39	8.96	10.43
192	97	13	82	19.63	9.07	10.56
193	97	13	83	19.87	9.18	10.69
194	97	13	84	20.11	9.29	10.82
195	97	13	85	20.34	9.40	10.94
196	97	13	86	20.58	9.51	11.07
197	97	13	87	20.82	9.62	11.20
198	97	13	88	21.06	9.73	11.33
199	97	13	89	21.30	9.84	11.46
200	97	13	90	21.53	9.95	11.58
201	97	13	91	21.77	10.06	11.71
202	97	13	92	22.01	10.17	11.84
203	97	13	93	22.25	10.28	11.97
204	97	13	94	22.49	10.39	12.10
205	97	13	95	22.72	10.50	12.22
206	97	13	96	22.96	10.61	12.35
207	97	13	97	23.20	10.72	12.48
208	97	13	98	23.44	10.83	12.61
209	97	13	99	23.68	10.94	12.74
210	97	13	100	23.91	11.05	12.86
211	97	13	101	24.15	11.16	12.99
212	97	13	102	24.39	11.27	13.12
213	97	13	103	24.63	11.38	13.25
214	97	13	104	24.87	11.49	13.38
215	97	13	105	25.10	11.60	13.50
216	97	13	106	25.34	11.71	13.63
217	97	13	107	25.58	11.82	13.76
218	97	13	108	25.82	11.93	13.89
219	97	13	109	26.06	12.04	14.02
220	97	13	110	26.29	12.15	14.14
221	97	13	111	26.53	12.26	14.27
222	97	13	112	26.77	12.37	14.40
223	97	13	113	27.01	12.48	14.53
224	97	13	114	27.25	12.59	14.66
225	97	13	115	27.48	12.70	14.78
226	97	13	116	27.72	12.81	14.91
227	97	13	117	27.96	12.92	15.04
228	97	13	118	28.20	13.03	15.17
229	97	13	119	28.44	13.14	15.30
230	97	13	120	28.67	13.25	15.42
231	97	13	121	28.91	13.36	15.55
232	97	13	122	29.15	13.47	15.68
233	97	13	123	29.39	13.58	15.81
234	97	13	124	29.63	13.69	15.94
235	97	13	125	29.86	13.80	16.06
236	97	13	126	30.10	13.91	16.19
237	97	13	127	30.34	14.02	16.32
238	97	13	128	30.58	14.13	16.45
239	97	13	129	30.82	14.24	16.58
240	97	13	130	31.05	14.35	16.70
241	97	13	131	31.29	14.46	16.83
242	97	13	132	31.53	14.57	16.96
243	97	13	133	31.77	14.68	17.09
244	97	13	134	32.01	14.79	17.22
245	97	13	135	32.24	14.90	17.34
246	97	13	136	32.48	15.01	17.47

▼ 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	32.72	15.12	17.60
248	97	13	138	32.96	15.23	17.73
249	97	13	139	33.20	15.34	17.86
250	97	13	140	33.43	15.45	17.98
251	97	13	141	33.67	15.56	18.11
252	97	13	142	33.91	15.67	18.24
253	97	13	143	34.15	15.78	18.37
254	97	13	144	34.39	15.89	18.50
255	97	13	145	34.62	16.00	18.62
256	97	13	146	34.86	16.11	18.75
257	97	13	147	35.10	16.22	18.88
258	97	13	148	35.34	16.33	19.01
259	97	13	149	35.58	16.44	19.14
260	97	13	150	35.81	16.55	19.26
261	97	13	151	36.05	16.66	19.39
262	97	13	152	36.29	16.77	19.52
263	97	13	153	36.53	16.88	19.65
264	97	13	154	36.77	16.99	19.78
265	97	13	155	37.00	17.10	19.90
266	97	13	156	37.24	17.21	20.03
267	97	13	157	37.48	17.32	20.16
268	97	13	158	37.72	17.43	20.29
269	97	13	159	37.96	17.54	20.42
270	97	13	160	38.19	17.65	20.54
271	97	13	161	38.43	17.76	20.67
272	97	13	162	38.67	17.87	20.80
273	97	13	163	38.91	17.98	20.93
274	97	13	164	39.15	18.09	21.06
275	97	13	165	39.38	18.20	21.18
276	97	13	166	39.62	18.31	21.31
277	97	13	167	39.86	18.42	21.44
278	97	13	168	40.10	18.53	21.57
279	97	13	169	40.34	18.64	21.70
280	97	13	170	40.57	18.75	21.82
281	97	13	171	40.81	18.86	21.95
282	97	13	172	41.05	18.97	22.08
283	97	13	173	41.29	19.08	22.21
284	97	13	174	41.53	19.19	22.34
285	97	13	175	41.76	19.30	22.46
286	97	13	176	42.00	19.41	22.59
287	97	13	177	42.24	19.52	22.72
288	97	13	178	42.48	19.63	22.85
289	97	13	179	42.72	19.74	22.98
290	97	13	180	42.95	19.85	23.10
291	97	13	181	43.19	19.96	23.23
292	97	13	182	43.43	20.07	23.36
293	97	13	183	43.67	20.18	23.49
294	97	13	184	43.91	20.29	23.62
295	97	13	185	44.14	20.40	23.74
296	97	13	186	44.38	20.51	23.87
297	97	13	187	44.62	20.62	24.00
298	97	13	188	44.86	20.73	24.13
299	97	13	189	45.10	20.84	24.26
300	97	13	190	45.33	20.95	24.38
301	97	13	191	45.57	21.06	24.51
302	97	13	192	45.81	21.17	24.64
303	97	13	193	46.05	21.28	24.77
304	97	13	194	46.29	21.39	24.90
305	97	13	195	46.52	21.50	25.02
306	97	13	196	46.76	21.61	25.15

▼ 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	47.00	21.72	25.28
308	97	13	198	47.24	21.83	25.41
309	97	13	199	47.48	21.94	25.54
310	97	13	200	47.71	22.05	25.66
311	97	13	201	47.95	22.16	25.79
312	97	13	202	48.19	22.27	25.92
313	97	13	203	48.43	22.38	26.05
314	97	13	204	48.67	22.49	26.18
315	97	13	205	48.90	22.60	26.30
316	97	13	206	49.14	22.71	26.43
317	97	13	207	49.38	22.82	26.56
318	97	13	208	49.62	22.93	26.69
319	97	13	209	49.86	23.04	26.82
320	97	13	210	50.09	23.15	26.94
321	97	13	211	50.33	23.26	27.07
322	97	13	212	50.57	23.37	27.20
323	97	13	213	50.81	23.48	27.33
324	97	13	214	51.05	23.59	27.46
325	97	13	215	51.28	23.70	27.58
326	97	13	216	51.52	23.81	27.71
327	97	13	217	51.76	23.92	27.84
328	97	13	218	52.00	24.03	27.97
329	97	13	219	52.24	24.14	28.10
330	97	13	220	52.47	24.25	28.22
331	97	13	221	52.71	24.36	28.35
332	97	13	222	52.95	24.47	28.48
333	97	13	223	53.19	24.58	28.61
334	97	13	224	53.43	24.69	28.74
335	97	13	225	53.66	24.80	28.86
336	97	13	226	53.90	24.91	28.99
337	97	13	227	54.14	25.02	29.12
338	97	13	228	54.38	25.13	29.25
339	97	13	229	54.62	25.24	29.38
340	97	13	230	54.85	25.35	29.50
341	97	13	231	55.09	25.46	29.63
342	97	13	232	55.33	25.57	29.76
343	97	13	233	55.57	25.68	29.89
344	97	13	234	55.81	25.79	30.02
345	97	13	235	56.04	25.90	30.14
346	97	13	236	56.28	26.01	30.27
347	97	13	237	56.52	26.12	30.40
348	97	13	238	56.76	26.23	30.53
349	97	13	239	57.00	26.34	30.66
350	97	13	240	57.23	26.45	30.78
351	97	13	241	57.47	26.56	30.91
352	97	13	242	57.71	26.67	31.04
353	97	13	243	57.95	26.78	31.17
354	97	13	244	58.19	26.89	31.30
355	97	13	245	58.42	27.00	31.42
356	97	13	246	58.66	27.11	31.55
357	97	13	247	58.90	27.22	31.68
358	97	13	248	59.14	27.33	31.81
359	97	13	249	59.38	27.44	31.94
360	97	13	250	59.61	27.55	32.06
361	97	13	251	59.85	27.66	32.19
362	97	13	252	60.09	27.77	32.32
363	97	13	253	60.33	27.88	32.45
364	97	13	254	60.57	27.99	32.58
365	97	13	255	60.80	28.10	32.70
366	97	13	256	61.04	28.21	32.83

▼ 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	61.28	28.32	32.96
368	97	13	258	61.52	28.43	33.09
369	97	13	259	61.76	28.54	33.22
370	97	13	260	61.99	28.65	33.34
371	97	13	261	62.23	28.76	33.47
372	97	13	262	62.47	28.87	33.60
373	97	13	263	62.71	28.98	33.73
374	97	13	264	62.95	29.09	33.86
375	97	13	265	63.18	29.20	33.98
376	97	13	266	63.42	29.31	34.11
377	97	13	267	63.66	29.42	34.24
378	97	13	268	63.90	29.53	34.37
379	97	13	269	64.14	29.64	34.50
380	97	13	270	64.37	29.75	34.62
381	97	13	271	64.61	29.86	34.75
382	97	13	272	64.85	29.97	34.88
383	97	13	273	65.09	30.08	35.01
384	97	13	274	65.33	30.19	35.14
385	97	13	275	65.56	30.30	35.26
386	97	13	276	65.80	30.41	35.39
387	97	13	277	66.04	30.52	35.52
388	97	13	278	66.28	30.63	35.65
389	97	13	279	66.52	30.74	35.78
390	97	13	280	66.75	30.85	35.90
391	97	13	281	66.99	30.96	36.03
392	97	13	282	67.23	31.07	36.16
393	97	13	283	67.47	31.18	36.29
394	97	13	284	67.71	31.29	36.42
395	97	13	285	67.94	31.40	36.54
396	97	13	286	68.18	31.51	36.67
397	97	13	287	68.42	31.62	36.80
398	97	13	288	68.66	31.73	36.93
399	97	13	289	68.90	31.84	37.06
400	97	13	290	69.13	31.95	37.18
401	97	13	291	69.37	32.06	37.31
402	97	13	292	69.61	32.17	37.44
403	97	13	293	69.85	32.28	37.57
404	97	13	294	70.09	32.39	37.70
405	97	13	295	70.32	32.50	37.82
406	97	13	296	70.56	32.61	37.95
407	97	13	297	70.80	32.72	38.08
408	97	13	298	71.04	32.83	38.21
409	97	13	299	71.28	32.94	38.34
410	97	13	300	71.51	33.05	38.46
411	97	13	301	71.75	33.16	38.59
412	97	13	302	71.99	33.27	38.72
413	97	13	303	72.23	33.38	38.85
414	97	13	304	72.47	33.49	38.98
415	97	13	305	72.70	33.60	39.10
416	97	13	306	72.94	33.71	39.23
417	97	13	307	73.18	33.82	39.36
418	97	13	308	73.42	33.93	39.49
419	97	13	309	73.66	34.04	39.62
420	97	13	310	73.89	34.15	39.74
421	97	13	311	74.13	34.26	39.87
422	97	13	312	74.37	34.37	40.00
423	97	13	313	74.61	34.48	40.13
424	97	13	314	74.85	34.59	40.26
425	97	13	315	75.08	34.70	40.38
426	97	13	316	75.32	34.81	40.51



▼ 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	75.56	34.92	40.64
428	97	13	318	75.80	35.03	40.77
429	97	13	319	76.04	35.14	40.90
430	97	13	320	76.27	35.25	41.02
431	97	13	321	76.51	35.36	41.15
432	97	13	322	76.75	35.47	41.28
433	97	13	323	76.99	35.58	41.41
434	97	13	324	77.23	35.69	41.54
435	97	13	325	77.46	35.80	41.66
436	97	13	326	77.70	35.91	41.79
437	97	13	327	77.94	36.02	41.92
438	97	13	328	78.18	36.13	42.05
439	97	13	329	78.42	36.24	42.18
440	97	13	330	78.65	36.35	42.30
441	97	13	331	78.89	36.46	42.43
442	97	13	332	79.13	36.57	42.56
443	97	13	333	79.37	36.68	42.69
444	97	13	334	79.61	36.79	42.82
445	97	13	335	79.84	36.90	42.94
446	97	13	336	80.08	37.01	43.07
447	97	13	337	80.32	37.12	43.20
448	97	13	338	80.56	37.23	43.33
449	97	13	339	80.80	37.34	43.46
450	97	13	340	81.03	37.45	43.58
451	97	13	341	81.27	37.56	43.71
452	97	13	342	81.51	37.67	43.84
453	97	13	343	81.75	37.78	43.97
454	97	13	344	81.99	37.89	44.10
455	97	13	345	82.22	38.00	44.22
456	97	13	346	82.46	38.11	44.35
457	97	13	347	82.70	38.22	44.48
458	97	13	348	82.94	38.33	44.61
459	97	13	349	83.18	38.44	44.74
460	97	13	350	83.41	38.55	44.86
461	97	13	351	83.65	38.66	44.99
462	97	13	352	83.89	38.77	45.12
463	97	13	353	84.13	38.88	45.25
464	97	13	354	84.37	38.99	45.38
465	97	13	355	84.60	39.10	45.50
466	97	13	356	84.84	39.21	45.63
467	97	13	357	85.08	39.32	45.76
468	97	13	358	85.32	39.43	45.89
469	97	13	359	85.56	39.54	46.02
470	97	13	360	85.79	39.65	46.14
471	97	13	361	86.03	39.76	46.27
472	97	13	362	86.27	39.87	46.40
473	97	13	363	86.51	39.98	46.53
474	97	13	364	86.75	40.09	46.66
475	97	13	365	86.98	40.20	46.78
476	97	13	366	87.22	40.31	46.91
477	97	13	367	87.46	40.42	47.04
478	97	13	368	87.70	40.53	47.17
479	97	13	369	87.94	40.64	47.30
480	97	13	370	88.17	40.75	47.42
481	97	13	371	88.41	40.86	47.55
482	97	13	372	88.65	40.97	47.68
483	97	13	373	88.89	41.08	47.81
484	97	13	374	89.13	41.19	47.94
485	97	13	375	89.36	41.30	48.06
486	97	13	376	89.60	41.41	48.19

▼ 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	89.84	41.52	48.32
488	97	13	378	90.08	41.63	48.45
489	97	13	379	90.32	41.74	48.58
490	97	13	380	90.55	41.85	48.70
491	97	13	381	90.79	41.96	48.83
492	97	13	382	91.03	42.07	48.96
493	97	13	383	91.27	42.18	49.09
494	97	13	384	91.51	42.29	49.22
495	97	13	385	91.74	42.40	49.34
496	97	13	386	91.98	42.51	49.47
497	97	13	387	92.22	42.62	49.60
498	97	13	388	92.46	42.73	49.73
499	97	13	389	92.70	42.84	49.86
500	97	13	390	92.93	42.95	49.98
501	97	13	391	93.17	43.06	50.11
502	97	13	392	93.41	43.17	50.24
503	97	13	393	93.65	43.28	50.37
504	97	13	394	93.89	43.39	50.50
505	97	13	395	94.12	43.50	50.62
506	97	13	396	94.36	43.61	50.75
507	97	13	397	94.60	43.72	50.88
508	97	13	398	94.84	43.83	51.01
509	97	13	399	95.08	43.94	51.14
510	97	13	400	95.31	44.05	51.26
511	97	13	401	95.55	44.16	51.39
512	97	13	402	95.79	44.27	51.52
513	97	13	403	96.03	44.38	51.65
514	97	13	404	96.27	44.49	51.78
515	97	13	405	96.50	44.60	51.90
516	97	13	406	96.74	44.71	52.03
517	97	13	407	96.98	44.82	52.16
518	97	13	408	97.22	44.93	52.29
519	97	13	409	97.46	45.04	52.42
520	97	13	410	97.69	45.15	52.54
521	97	13	411	97.93	45.26	52.67
522	97	13	412	98.17	45.37	52.80
523	97	13	413	98.41	45.48	52.93
524	97	13	414	98.65	45.59	53.06
525	97	13	415	98.88	45.70	53.18
526	97	13	416	99.12	45.81	53.31
527	97	13	417	99.36	45.92	53.44
528	97	13	418	99.60	46.03	53.57
529	97	13	419	99.84	46.14	53.70
530	97	13	420	100.07	46.25	53.82
531	97	13	421	100.31	46.36	53.95
532	97	13	422	100.55	46.47	54.08
533	97	13	423	100.79	46.58	54.21
534	97	13	424	101.03	46.69	54.34
535	97	13	425	101.26	46.80	54.46
536	97	13	426	101.50	46.91	54.59
537	97	13	427	101.74	47.02	54.72
538	97	13	428	101.98	47.13	54.85
539	97	13	429	102.22	47.24	54.98
540	97	13	430	102.45	47.35	55.10
541	97	13	431	102.69	47.46	55.23
542	97	13	432	102.93	47.57	55.36
543	97	13	433	103.17	47.68	55.49
544	97	13	434	103.41	47.79	55.62
545	97	13	435	103.64	47.90	55.74
546	97	13	436	103.88	48.01	55.87

▼ 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	104.12	48.12	56.00
548	97	13	438	104.36	48.23	56.13
549	97	13	439	104.60	48.34	56.26
550	97	13	440	104.83	48.45	56.38
551	97	13	441	105.07	48.56	56.51
552	97	13	442	105.31	48.67	56.64
553	97	13	443	105.55	48.78	56.77
554	97	13	444	105.79	48.89	56.90
555	97	13	445	106.02	49.00	57.02
556	97	13	446	106.26	49.11	57.15
557	97	13	447	106.50	49.22	57.28
558	97	13	448	106.74	49.33	57.41
559	97	13	449	106.98	49.44	57.54
560	97	13	450	107.21	49.55	57.66
561	97	13	451	107.45	49.66	57.79
562	97	13	452	107.69	49.77	57.92
563	97	13	453	107.93	49.88	58.05
564	97	13	454	108.17	49.99	58.18
565	97	13	455	108.40	50.10	58.30
566	97	13	456	108.64	50.21	58.43
567	97	13	457	108.88	50.32	58.56
568	97	13	458	109.12	50.43	58.69
569	97	13	459	109.36	50.54	58.82
570	97	13	460	109.59	50.65	58.94
571	97	13	461	109.83	50.76	59.07
572	97	13	462	110.07	50.87	59.20
573	97	13	463	110.31	50.98	59.33
574	97	13	464	110.55	51.09	59.46
575	97	13	465	110.78	51.20	59.58
576	97	13	466	111.02	51.31	59.71
577	97	13	467	111.26	51.42	59.84
578	97	13	468	111.50	51.53	59.97
579	97	13	469	111.74	51.64	60.10
580	97	13	470	111.97	51.75	60.22
581	97	13	471	112.21	51.86	60.35
582	97	13	472	112.45	51.97	60.48
583	97	13	473	112.69	52.08	60.61
584	97	13	474	112.93	52.19	60.74
585	97	13	475	113.16	52.30	60.86
586	97	13	476	113.40	52.41	60.99
587	97	13	477	113.64	52.52	61.12
588	97	13	478	113.88	52.63	61.25
589	97	13	479	114.12	52.74	61.38
590	97	13	480	114.35	52.85	61.50
591	97	13	481	114.59	52.96	61.63
592	97	13	482	114.83	53.07	61.76
593	97	13	483	115.07	53.18	61.89
594	97	13	484	115.31	53.29	62.02
595	97	13	485	115.54	53.40	62.14
596	97	13	486	115.78	53.51	62.27
597	97	13	487	116.02	53.62	62.40
598	97	13	488	116.26	53.73	62.53
599	97	13	489	116.50	53.84	62.66
600	97	13	490	116.73	53.95	62.78
601	97	13	491	116.97	54.06	62.91
602	97	13	492	117.21	54.17	63.04
603	97	13	493	117.45	54.28	63.17
604	97	13	494	117.69	54.39	63.30
605	97	13	495	117.92	54.50	63.42
606	97	13	496	118.16	54.61	63.55

▼ 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	118.40	54.72	63.68
608	97	13	498	118.64	54.83	63.81
609	97	13	499	118.88	54.94	63.94
610	97	13	500	119.11	55.05	64.06
611	97	13	501	119.35	55.16	64.19
612	97	13	502	119.59	55.27	64.32
613	97	13	503	119.83	55.38	64.45
614	97	13	504	120.07	55.49	64.58
615	97	13	505	120.30	55.60	64.70
616	97	13	506	120.54	55.71	64.83
617	97	13	507	120.78	55.82	64.96
618	97	13	508	121.02	55.93	65.09
619	97	13	509	121.26	56.04	65.22
620	97	13	510	121.49	56.15	65.34
621	97	13	511	121.73	56.26	65.47
622	97	13	512	121.97	56.37	65.60
623	97	13	513	122.21	56.48	65.73
624	97	13	514	122.45	56.59	65.86
625	97	13	515	122.68	56.70	65.98
626	97	13	516	122.92	56.81	66.11
627	97	13	517	123.16	56.92	66.24
628	97	13	518	123.40	57.03	66.37
629	97	13	519	123.64	57.14	66.50
630	97	13	520	123.87	57.25	66.62
631	97	13	521	124.11	57.36	66.75
632	97	13	522	124.35	57.47	66.88
633	97	13	523	124.59	57.58	67.01
634	97	13	524	124.83	57.69	67.14
635	97	13	525	125.06	57.80	67.26
636	97	13	526	125.30	57.91	67.39
637	97	13	527	125.54	58.02	67.52
638	97	13	528	125.78	58.13	67.65
639	97	13	529	126.02	58.24	67.78
640	97	13	530	126.25	58.35	67.90
641	97	13	531	126.49	58.46	68.03
642	97	13	532	126.73	58.57	68.16
643	97	13	533	126.97	58.68	68.29
644	97	13	534	127.21	58.79	68.42
645	97	13	535	127.44	58.90	68.54
646	97	13	536	127.68	59.01	68.67
647	97	13	537	127.92	59.12	68.80
648	97	13	538	128.16	59.23	68.93
649	97	13	539	128.40	59.34	69.06
650	97	13	540	128.63	59.45	69.18
651	97	13	541	128.87	59.56	69.31
652	97	13	542	129.11	59.67	69.44
653	97	13	543	129.35	59.78	69.57
654	97	13	544	129.59	59.89	69.70
655	97	13	545	129.82	60.00	69.82
656	97	13	546	130.06	60.11	69.95
657	97	13	547	130.30	60.22	70.08
658	97	13	548	130.54	60.33	70.21
659	97	13	549	130.78	60.44	70.34
660	97	13	550	131.01	60.55	70.46
661	97	13	551	131.25	60.66	70.59
662	97	13	552	131.49	60.77	70.72
663	97	13	553	131.73	60.88	70.85
664	97	13	554	131.97	60.99	70.98
665	97	13	555	132.20	61.10	71.10
666	97	13	556	132.44	61.21	71.23

▼ 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	132.68	61.32	71.36
668	97	13	558	132.92	61.43	71.49
669	97	13	559	133.16	61.54	71.62
670	97	13	560	133.39	61.65	71.74
671	97	13	561	133.63	61.76	71.87
672	97	13	562	133.87	61.87	72.00
673	97	13	563	134.11	61.98	72.13
674	97	13	564	134.35	62.09	72.26
675	97	13	565	134.58	62.20	72.38
676	97	13	566	134.82	62.31	72.51
677	97	13	567	135.06	62.42	72.64
678	97	13	568	135.30	62.53	72.77
679	97	13	569	135.54	62.64	72.90
680	97	13	570	135.77	62.75	73.02
681	97	13	571	136.01	62.86	73.15
682	97	13	572	136.25	62.97	73.28
683	97	13	573	136.49	63.08	73.41
684	97	13	574	136.73	63.19	73.54
685	97	13	575	136.96	63.30	73.66
686	97	13	576	137.20	63.41	73.79
687	97	13	577	137.44	63.52	73.92
688	97	13	578	137.68	63.63	74.05
689	97	13	579	137.92	63.74	74.18
690	97	13	580	138.15	63.85	74.30
691	97	13	581	138.39	63.96	74.43
692	97	13	582	138.63	64.07	74.56
693	97	13	583	138.87	64.18	74.69
694	97	13	584	139.11	64.29	74.82
695	97	13	585	139.34	64.40	74.94
696	97	13	586	139.58	64.51	75.07
697	97	13	587	139.82	64.62	75.20
698	97	13	588	140.06	64.73	75.33
699	97	13	589	140.30	64.84	75.46
700	97	13	590	140.53	64.95	75.58
701	97	13	591	140.77	65.06	75.71
702	97	13	592	141.01	65.17	75.84
703	97	13	593	141.25	65.28	75.97
704	97	13	594	141.49	65.39	76.10
705	97	13	595	141.72	65.50	76.22
706	97	13	596	141.96	65.61	76.35
707	97	13	597	142.20	65.72	76.48
708	97	13	598	142.44	65.83	76.61
709	97	13	599	142.68	65.94	76.74
710	97	13	600	142.91	66.05	76.86
711	97	13	601	143.15	66.16	76.99
712	97	13	602	143.39	66.27	77.12
713	97	13	603	143.63	66.38	77.25
714	97	13	604	143.87	66.49	77.38
715	97	13	605	144.10	66.60	77.50
716	97	13	606	144.34	66.71	77.63
717	97	13	607	144.58	66.82	77.76
718	97	13	608	144.82	66.93	77.89
719	97	13	609	145.06	67.04	78.02
720	97	13	610	145.29	67.15	78.14
721	97	13	611	145.53	67.26	78.27
722	97	13	612	145.77	67.37	78.40
723	97	13	613	146.01	67.48	78.53
724	97	13	614	146.25	67.59	78.66
725	97	13	615	146.48	67.70	78.78
726	97	13	616	146.72	67.81	78.91

▼ 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	146.96	67.92	79.04
728	97	13	618	147.20	68.03	79.17
729	97	13	619	147.44	68.14	79.30
730	97	13	620	147.56	68.20	79.36

If the employee's gross pay is over £730, go to page 56.

Monthly table for not contracted-out standard rate contributions for use from 6 April 2010 to 5 April 2011

**Use this table for**

- employees who are age 16 or over and under State Pension Age.
- employees who have an Appropriate Personal Pension.

**Do not use this table for**

- any year other than 2010-2011.
- married women or widows who have the right to **pay reduced rate employee's contributions, see Table B, in Leaflet CF393(IOM).**
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).
- employees for whom you hold form RD950(IOM) or CA2700, see Table J.

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

- enter 'A' 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 56.**

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	0.00	0.00	0.00
429	421	8	0	0.00	0.00	0.00
433	421	12	0	0.00	0.00	0.00
437	421	16	0	0.00	0.00	0.00
441	421	20	0	0.00	0.00	0.00
445	421	24	0	0.00	0.00	0.00
449	421	28	0	0.00	0.00	0.00
453	421	32	0	0.00	0.00	0.00
457	421	36	0	0.00	0.00	0.00
461	421	40	0	0.00	0.00	0.00
465	421	44	0	0.00	0.00	0.00
469	421	48	0	0.00	0.00	0.00
473	421	52	0	0.00	0.00	0.00
476	421	55	0	0.00	0.00	0.00
477	421	55	1	0.71	0.33	0.38
481	421	55	5	1.67	0.77	0.90
485	421	55	9	2.62	1.21	1.41
489	421	55	13	3.57	1.65	1.92
493	421	55	17	4.52	2.09	2.43
497	421	55	21	5.47	2.53	2.94
501	421	55	25	6.43	2.97	3.46
505	421	55	29	7.38	3.41	3.97
509	421	55	33	8.33	3.85	4.48
513	421	55	37	9.28	4.29	4.99
517	421	55	41	10.23	4.73	5.50
521	421	55	45	11.19	5.17	6.02
525	421	55	49	12.14	5.61	6.53
529	421	55	53	13.09	6.05	7.04
533	421	55	57	14.04	6.49	7.55

▼ 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	14.99	6.93	8.06
541	421	55	65	15.95	7.37	8.58
545	421	55	69	16.90	7.81	9.09
549	421	55	73	17.85	8.25	9.60
553	421	55	77	18.80	8.69	10.11
557	421	55	81	19.75	9.13	10.62
561	421	55	85	20.71	9.57	11.14
565	421	55	89	21.66	10.01	11.65
569	421	55	93	22.61	10.45	12.16
573	421	55	97	23.56	10.89	12.67
577	421	55	101	24.51	11.33	13.18
581	421	55	105	25.47	11.77	13.70
585	421	55	109	26.42	12.21	14.21
589	421	55	113	27.37	12.65	14.72
593	421	55	117	28.32	13.09	15.23
597	421	55	121	29.27	13.53	15.74
601	421	55	125	30.23	13.97	16.26
605	421	55	129	31.18	14.41	16.77
609	421	55	133	32.13	14.85	17.28
613	421	55	137	33.08	15.29	17.79
617	421	55	141	34.03	15.73	18.30
621	421	55	145	34.99	16.17	18.82
625	421	55	149	35.94	16.61	19.33
629	421	55	153	36.89	17.05	19.84
633	421	55	157	37.84	17.49	20.35
637	421	55	161	38.79	17.93	20.86
641	421	55	165	39.75	18.37	21.38
645	421	55	169	40.70	18.81	21.89
649	421	55	173	41.65	19.25	22.40
653	421	55	177	42.60	19.69	22.91
657	421	55	181	43.55	20.13	23.42
661	421	55	185	44.51	20.57	23.94
665	421	55	189	45.46	21.01	24.45
669	421	55	193	46.41	21.45	24.96
673	421	55	197	47.36	21.89	25.47
677	421	55	201	48.31	22.33	25.98
681	421	55	205	49.27	22.77	26.50
685	421	55	209	50.22	23.21	27.01
689	421	55	213	51.17	23.65	27.52
693	421	55	217	52.12	24.09	28.03
697	421	55	221	53.07	24.53	28.54
701	421	55	225	54.03	24.97	29.06
705	421	55	229	54.98	25.41	29.57
709	421	55	233	55.93	25.85	30.08
713	421	55	237	56.88	26.29	30.59
717	421	55	241	57.83	26.73	31.10
721	421	55	245	58.79	27.17	31.62
725	421	55	249	59.74	27.61	32.13
729	421	55	253	60.69	28.05	32.64
733	421	55	257	61.64	28.49	33.15
737	421	55	261	62.59	28.93	33.66
741	421	55	265	63.55	29.37	34.18
745	421	55	269	64.50	29.81	34.69
749	421	55	273	65.45	30.25	35.20
753	421	55	277	66.40	30.69	35.71
757	421	55	281	67.35	31.13	36.22
761	421	55	285	68.31	31.57	36.74
765	421	55	289	69.26	32.01	37.25
769	421	55	293	70.21	32.45	37.76
773	421	55	297	71.16	32.89	38.27



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	72.11	33.33	38.78
781	421	55	305	73.07	33.77	39.30
785	421	55	309	74.02	34.21	39.81
789	421	55	313	74.97	34.65	40.32
793	421	55	317	75.92	35.09	40.83
797	421	55	321	76.87	35.53	41.34
801	421	55	325	77.83	35.97	41.86
805	421	55	329	78.78	36.41	42.37
809	421	55	333	79.73	36.85	42.88
813	421	55	337	80.68	37.29	43.39
817	421	55	341	81.63	37.73	43.90
821	421	55	345	82.59	38.17	44.42
825	421	55	349	83.54	38.61	44.93
829	421	55	353	84.49	39.05	45.44
833	421	55	357	85.44	39.49	45.95
837	421	55	361	86.39	39.93	46.46
841	421	55	365	87.35	40.37	46.98
845	421	55	369	88.30	40.81	47.49
849	421	55	373	89.25	41.25	48.00
853	421	55	377	90.20	41.69	48.51
857	421	55	381	91.15	42.13	49.02
861	421	55	385	92.11	42.57	49.54
865	421	55	389	93.06	43.01	50.05
869	421	55	393	94.01	43.45	50.56
873	421	55	397	94.96	43.89	51.07
877	421	55	401	95.91	44.33	51.58
881	421	55	405	96.87	44.77	52.10
885	421	55	409	97.82	45.21	52.61
889	421	55	413	98.77	45.65	53.12
893	421	55	417	99.72	46.09	53.63
897	421	55	421	100.67	46.53	54.14
901	421	55	425	101.63	46.97	54.66
905	421	55	429	102.58	47.41	55.17
909	421	55	433	103.53	47.85	55.68
913	421	55	437	104.48	48.29	56.19
917	421	55	441	105.43	48.73	56.70
921	421	55	445	106.39	49.17	57.22
925	421	55	449	107.34	49.61	57.73
929	421	55	453	108.29	50.05	58.24
933	421	55	457	109.24	50.49	58.75
937	421	55	461	110.19	50.93	59.26
941	421	55	465	111.15	51.37	59.78
945	421	55	469	112.10	51.81	60.29
949	421	55	473	113.05	52.25	60.80
953	421	55	477	114.00	52.69	61.31
957	421	55	481	114.95	53.13	61.82
961	421	55	485	115.91	53.57	62.34
965	421	55	489	116.86	54.01	62.85
969	421	55	493	117.81	54.45	63.36
973	421	55	497	118.76	54.89	63.87
977	421	55	501	119.71	55.33	64.38
981	421	55	505	120.67	55.77	64.90
985	421	55	509	121.62	56.21	65.41
989	421	55	513	122.57	56.65	65.92
993	421	55	517	123.52	57.09	66.43
997	421	55	521	124.47	57.53	66.94
1001	421	55	525	125.43	57.97	67.46
1005	421	55	529	126.38	58.41	67.97
1009	421	55	533	127.33	58.85	68.48
1013	421	55	537	128.28	59.29	68.99

▼ 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	129.23	59.73	69.50
1021	421	55	545	130.19	60.17	70.02
1025	421	55	549	131.14	60.61	70.53
1029	421	55	553	132.09	61.05	71.04
1033	421	55	557	133.04	61.49	71.55
1037	421	55	561	133.99	61.93	72.06
1041	421	55	565	134.95	62.37	72.58
1045	421	55	569	135.90	62.81	73.09
1049	421	55	573	136.85	63.25	73.60
1053	421	55	577	137.80	63.69	74.11
1057	421	55	581	138.75	64.13	74.62
1061	421	55	585	139.71	64.57	75.14
1065	421	55	589	140.66	65.01	75.65
1069	421	55	593	141.61	65.45	76.16
1073	421	55	597	142.56	65.89	76.67
1077	421	55	601	143.51	66.33	77.18
1081	421	55	605	144.47	66.77	77.70
1085	421	55	609	145.42	67.21	78.21
1089	421	55	613	146.37	67.65	78.72
1093	421	55	617	147.32	68.09	79.23
1097	421	55	621	148.27	68.53	79.74
1101	421	55	625	149.23	68.97	80.26
1105	421	55	629	150.18	69.41	80.77
1109	421	55	633	151.13	69.85	81.28
1113	421	55	637	152.08	70.29	81.79
1117	421	55	641	153.03	70.73	82.30
1121	421	55	645	153.99	71.17	82.82
1125	421	55	649	154.94	71.61	83.33
1129	421	55	653	155.89	72.05	83.84
1133	421	55	657	156.84	72.49	84.35
1137	421	55	661	157.79	72.93	84.86
1141	421	55	665	158.75	73.37	85.38
1145	421	55	669	159.70	73.81	85.89
1149	421	55	673	160.65	74.25	86.40
1153	421	55	677	161.60	74.69	86.91
1157	421	55	681	162.55	75.13	87.42
1161	421	55	685	163.51	75.57	87.94
1165	421	55	689	164.46	76.01	88.45
1169	421	55	693	165.41	76.45	88.96
1173	421	55	697	166.36	76.89	89.47
1177	421	55	701	167.31	77.33	89.98
1181	421	55	705	168.27	77.77	90.50
1185	421	55	709	169.22	78.21	91.01
1189	421	55	713	170.17	78.65	91.52
1193	421	55	717	171.12	79.09	92.03
1197	421	55	721	172.07	79.53	92.54
1201	421	55	725	173.03	79.97	93.06
1205	421	55	729	173.98	80.41	93.57
1209	421	55	733	174.93	80.85	94.08
1213	421	55	737	175.88	81.29	94.59
1217	421	55	741	176.83	81.73	95.10
1221	421	55	745	177.79	82.17	95.62
1225	421	55	749	178.74	82.61	96.13
1229	421	55	753	179.69	83.05	96.64
1233	421	55	757	180.64	83.49	97.15
1237	421	55	761	181.59	83.93	97.66
1241	421	55	765	182.55	84.37	98.18
1245	421	55	769	183.50	84.81	98.69
1249	421	55	773	184.45	85.25	99.20
1253	421	55	777	185.40	85.69	99.71

▼ 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	186.35	86.13	100.22
1261	421	55	785	187.31	86.57	100.74
1265	421	55	789	188.26	87.01	101.25
1269	421	55	793	189.21	87.45	101.76
1273	421	55	797	190.16	87.89	102.27
1277	421	55	801	191.11	88.33	102.78
1281	421	55	805	192.07	88.77	103.30
1285	421	55	809	193.02	89.21	103.81
1289	421	55	813	193.97	89.65	104.32
1293	421	55	817	194.92	90.09	104.83
1297	421	55	821	195.87	90.53	105.34
1301	421	55	825	196.83	90.97	105.86
1305	421	55	829	197.78	91.41	106.37
1309	421	55	833	198.73	91.85	106.88
1313	421	55	837	199.68	92.29	107.39
1317	421	55	841	200.63	92.73	107.90
1321	421	55	845	201.59	93.17	108.42
1325	421	55	849	202.54	93.61	108.93
1329	421	55	853	203.49	94.05	109.44
1333	421	55	857	204.44	94.49	109.95
1337	421	55	861	205.39	94.93	110.46
1341	421	55	865	206.35	95.37	110.98
1345	421	55	869	207.30	95.81	111.49
1349	421	55	873	208.25	96.25	112.00
1353	421	55	877	209.20	96.69	112.51
1357	421	55	881	210.15	97.13	113.02
1361	421	55	885	211.11	97.57	113.54
1365	421	55	889	212.06	98.01	114.05
1369	421	55	893	213.01	98.45	114.56
1373	421	55	897	213.96	98.89	115.07
1377	421	55	901	214.91	99.33	115.58
1381	421	55	905	215.87	99.77	116.10
1385	421	55	909	216.82	100.21	116.61
1389	421	55	913	217.77	100.65	117.12
1393	421	55	917	218.72	101.09	117.63
1397	421	55	921	219.67	101.53	118.14
1401	421	55	925	220.63	101.97	118.66
1405	421	55	929	221.58	102.41	119.17
1409	421	55	933	222.53	102.85	119.68
1413	421	55	937	223.48	103.29	120.19
1417	421	55	941	224.43	103.73	120.70
1421	421	55	945	225.39	104.17	121.22
1425	421	55	949	226.34	104.61	121.73
1429	421	55	953	227.29	105.05	122.24
1433	421	55	957	228.24	105.49	122.75
1437	421	55	961	229.19	105.93	123.26
1441	421	55	965	230.15	106.37	123.78
1445	421	55	969	231.10	106.81	124.29
1449	421	55	973	232.05	107.25	124.80
1453	421	55	977	233.00	107.69	125.31
1457	421	55	981	233.95	108.13	125.82
1461	421	55	985	234.91	108.57	126.34
1465	421	55	989	235.86	109.01	126.85
1469	421	55	993	236.81	109.45	127.36
1473	421	55	997	237.76	109.89	127.87
1477	421	55	1001	238.71	110.33	128.38
1481	421	55	1005	239.67	110.77	128.90
1485	421	55	1009	240.62	111.21	129.41
1489	421	55	1013	241.57	111.65	129.92
1493	421	55	1017	242.52	112.09	130.43

▼ 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	243.47	112.53	130.94
1501	421	55	1025	244.43	112.97	131.46
1505	421	55	1029	245.38	113.41	131.97
1509	421	55	1033	246.33	113.85	132.48
1513	421	55	1037	247.28	114.29	132.99
1517	421	55	1041	248.23	114.73	133.50
1521	421	55	1045	249.19	115.17	134.02
1525	421	55	1049	250.14	115.61	134.53
1529	421	55	1053	251.09	116.05	135.04
1533	421	55	1057	252.04	116.49	135.55
1537	421	55	1061	252.99	116.93	136.06
1541	421	55	1065	253.95	117.37	136.58
1545	421	55	1069	254.90	117.81	137.09
1549	421	55	1073	255.85	118.25	137.60
1553	421	55	1077	256.80	118.69	138.11
1557	421	55	1081	257.75	119.13	138.62
1561	421	55	1085	258.71	119.57	139.14
1565	421	55	1089	259.66	120.01	139.65
1569	421	55	1093	260.61	120.45	140.16
1573	421	55	1097	261.56	120.89	140.67
1577	421	55	1101	262.51	121.33	141.18
1581	421	55	1105	263.47	121.77	141.70
1585	421	55	1109	264.42	122.21	142.21
1589	421	55	1113	265.37	122.65	142.72
1593	421	55	1117	266.32	123.09	143.23
1597	421	55	1121	267.27	123.53	143.74
1601	421	55	1125	268.23	123.97	144.26
1605	421	55	1129	269.18	124.41	144.77
1609	421	55	1133	270.13	124.85	145.28
1613	421	55	1137	271.08	125.29	145.79
1617	421	55	1141	272.03	125.73	146.30
1621	421	55	1145	272.99	126.17	146.82
1625	421	55	1149	273.94	126.61	147.33
1629	421	55	1153	274.89	127.05	147.84
1633	421	55	1157	275.84	127.49	148.35
1637	421	55	1161	276.79	127.93	148.86
1641	421	55	1165	277.75	128.37	149.38
1645	421	55	1169	278.70	128.81	149.89
1649	421	55	1173	279.65	129.25	150.40
1653	421	55	1177	280.60	129.69	150.91
1657	421	55	1181	281.55	130.13	151.42
1661	421	55	1185	282.51	130.57	151.94
1665	421	55	1189	283.46	131.01	152.45
1669	421	55	1193	284.41	131.45	152.96
1673	421	55	1197	285.36	131.89	153.47
1677	421	55	1201	286.31	132.33	153.98
1681	421	55	1205	287.27	132.77	154.50
1685	421	55	1209	288.22	133.21	155.01
1689	421	55	1213	289.17	133.65	155.52
1693	421	55	1217	290.12	134.09	156.03
1697	421	55	1221	291.07	134.53	156.54
1701	421	55	1225	292.03	134.97	157.06
1705	421	55	1229	292.98	135.41	157.57
1709	421	55	1233	293.93	135.85	158.08
1713	421	55	1237	294.88	136.29	158.59
1717	421	55	1241	295.83	136.73	159.10
1721	421	55	1245	296.79	137.17	159.62
1725	421	55	1249	297.74	137.61	160.13
1729	421	55	1253	298.69	138.05	160.64
1733	421	55	1257	299.64	138.49	161.15

▼ 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
1737	421	55	1261	300.59	138.93	161.66
1741	421	55	1265	301.55	139.37	162.18
1745	421	55	1269	302.50	139.81	162.69
1749	421	55	1273	303.45	140.25	163.20
1753	421	55	1277	304.40	140.69	163.71
1757	421	55	1281	305.35	141.13	164.22
1761	421	55	1285	306.31	141.57	164.74
1765	421	55	1289	307.26	142.01	165.25
1769	421	55	1293	308.21	142.45	165.76
1773	421	55	1297	309.16	142.89	166.27
1777	421	55	1301	310.11	143.33	166.78
1781	421	55	1305	311.07	143.77	167.30
1785	421	55	1309	312.02	144.21	167.81
1789	421	55	1313	312.97	144.65	168.32
1793	421	55	1317	313.92	145.09	168.83
1797	421	55	1321	314.87	145.53	169.34
1801	421	55	1325	315.83	145.97	169.86
1805	421	55	1329	316.78	146.41	170.37
1809	421	55	1333	317.73	146.85	170.88
1813	421	55	1337	318.68	147.29	171.39
1817	421	55	1341	319.63	147.73	171.90
1821	421	55	1345	320.59	148.17	172.42
1825	421	55	1349	321.54	148.61	172.93
1829	421	55	1353	322.49	149.05	173.44
1833	421	55	1357	323.44	149.49	173.95
1837	421	55	1361	324.39	149.93	174.46
1841	421	55	1365	325.35	150.37	174.98
1845	421	55	1369	326.30	150.81	175.49
1849	421	55	1373	327.25	151.25	176.00
1853	421	55	1377	328.20	151.69	176.51
1857	421	55	1381	329.15	152.13	177.02
1861	421	55	1385	330.11	152.57	177.54
1865	421	55	1389	331.06	153.01	178.05
1869	421	55	1393	332.01	153.45	178.56
1873	421	55	1397	332.96	153.89	179.07
1877	421	55	1401	333.91	154.33	179.58
1881	421	55	1405	334.87	154.77	180.10
1885	421	55	1409	335.82	155.21	180.61
1889	421	55	1413	336.77	155.65	181.12
1893	421	55	1417	337.72	156.09	181.63
1897	421	55	1421	338.67	156.53	182.14
1901	421	55	1425	339.63	156.97	182.66
1905	421	55	1429	340.58	157.41	183.17
1909	421	55	1433	341.53	157.85	183.68
1913	421	55	1437	342.48	158.29	184.19
1917	421	55	1441	343.43	158.73	184.70
1921	421	55	1445	344.39	159.17	185.22
1925	421	55	1449	345.34	159.61	185.73
1929	421	55	1453	346.29	160.05	186.24
1933	421	55	1457	347.24	160.49	186.75
1937	421	55	1461	348.19	160.93	187.26
1941	421	55	1465	349.15	161.37	187.78
1945	421	55	1469	350.10	161.81	188.29
1949	421	55	1473	351.05	162.25	188.80
1953	421	55	1477	352.00	162.69	189.31
1957	421	55	1481	352.95	163.13	189.82
1961	421	55	1485	353.91	163.57	190.34
1965	421	55	1489	354.86	164.01	190.85
1969	421	55	1493	355.81	164.45	191.36
1973	421	55	1497	356.76	164.89	191.87

▼ 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	357.71	165.33	192.38
1981	421	55	1505	358.67	165.77	192.90
1985	421	55	1509	359.62	166.21	193.41
1989	421	55	1513	360.57	166.65	193.92
1993	421	55	1517	361.52	167.09	194.43
1997	421	55	1521	362.47	167.53	194.94
2001	421	55	1525	363.43	167.97	195.46
2005	421	55	1529	364.38	168.41	195.97
2009	421	55	1533	365.33	168.85	196.48
2013	421	55	1537	366.28	169.29	196.99
2017	421	55	1541	367.23	169.73	197.50
2021	421	55	1545	368.19	170.17	198.02
2025	421	55	1549	369.14	170.61	198.53
2029	421	55	1553	370.09	171.05	199.04
2033	421	55	1557	371.04	171.49	199.55
2037	421	55	1561	371.99	171.93	200.06
2041	421	55	1565	372.95	172.37	200.58
2045	421	55	1569	373.90	172.81	201.09
2049	421	55	1573	374.85	173.25	201.60
2053	421	55	1577	375.80	173.69	202.11
2057	421	55	1581	376.75	174.13	202.62
2061	421	55	1585	377.71	174.57	203.14
2065	421	55	1589	378.66	175.01	203.65
2069	421	55	1593	379.61	175.45	204.16
2073	421	55	1597	380.56	175.89	204.67
2077	421	55	1601	381.51	176.33	205.18
2081	421	55	1605	382.47	176.77	205.70
2085	421	55	1609	383.42	177.21	206.21
2089	421	55	1613	384.37	177.65	206.72
2093	421	55	1617	385.32	178.09	207.23
2097	421	55	1621	386.27	178.53	207.74
2101	421	55	1625	387.23	178.97	208.26
2105	421	55	1629	388.18	179.41	208.77
2109	421	55	1633	389.13	179.85	209.28
2113	421	55	1637	390.08	180.29	209.79
2117	421	55	1641	391.03	180.73	210.30
2121	421	55	1645	391.99	181.17	210.82
2125	421	55	1649	392.94	181.61	211.33
2129	421	55	1653	393.89	182.05	211.84
2133	421	55	1657	394.84	182.49	212.35
2137	421	55	1661	395.79	182.93	212.86
2141	421	55	1665	396.75	183.37	213.38
2145	421	55	1669	397.70	183.81	213.89
2149	421	55	1673	398.65	184.25	214.40
2153	421	55	1677	399.60	184.69	214.91
2157	421	55	1681	400.55	185.13	215.42
2161	421	55	1685	401.51	185.57	215.94
2165	421	55	1689	402.46	186.01	216.45
2169	421	55	1693	403.41	186.45	216.96
2173	421	55	1697	404.36	186.89	217.47
2177	421	55	1701	405.31	187.33	217.98
2181	421	55	1705	406.27	187.77	218.50
2185	421	55	1709	407.22	188.21	219.01
2189	421	55	1713	408.17	188.65	219.52
2193	421	55	1717	409.12	189.09	220.03
2197	421	55	1721	410.07	189.53	220.54
2201	421	55	1725	411.03	189.97	221.06
2205	421	55	1729	411.98	190.41	221.57
2209	421	55	1733	412.93	190.85	222.08
2213	421	55	1737	413.88	191.29	222.59

▼ 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	414.83	191.73	223.10
2221	421	55	1745	415.79	192.17	223.62
2225	421	55	1749	416.74	192.61	224.13
2229	421	55	1753	417.69	193.05	224.64
2233	421	55	1757	418.64	193.49	225.15
2237	421	55	1761	419.59	193.93	225.66
2241	421	55	1765	420.55	194.37	226.18
2245	421	55	1769	421.50	194.81	226.69
2249	421	55	1773	422.45	195.25	227.20
2253	421	55	1777	423.40	195.69	227.71
2257	421	55	1781	424.35	196.13	228.22
2261	421	55	1785	425.31	196.57	228.74
2265	421	55	1789	426.26	197.01	229.25
2269	421	55	1793	427.21	197.45	229.76
2273	421	55	1797	428.16	197.89	230.27
2277	421	55	1801	429.11	198.33	230.78
2281	421	55	1805	430.07	198.77	231.30
2285	421	55	1809	431.02	199.21	231.81
2289	421	55	1813	431.97	199.65	232.32
2293	421	55	1817	432.92	200.09	232.83
2297	421	55	1821	433.87	200.53	233.34
2301	421	55	1825	434.83	200.97	233.86
2305	421	55	1829	435.78	201.41	234.37
2309	421	55	1833	436.73	201.85	234.88
2313	421	55	1837	437.68	202.29	235.39
2317	421	55	1841	438.63	202.73	235.90
2321	421	55	1845	439.59	203.17	236.42
2325	421	55	1849	440.54	203.61	236.93
2329	421	55	1853	441.49	204.05	237.44
2333	421	55	1857	442.44	204.49	237.95
2337	421	55	1861	443.39	204.93	238.46
2341	421	55	1865	444.35	205.37	238.98
2345	421	55	1869	445.30	205.81	239.49
2349	421	55	1873	446.25	206.25	240.00
2353	421	55	1877	447.20	206.69	240.51
2357	421	55	1881	448.15	207.13	241.02
2361	421	55	1885	449.11	207.57	241.54
2365	421	55	1889	450.06	208.01	242.05
2369	421	55	1893	451.01	208.45	242.56
2373	421	55	1897	451.96	208.89	243.07
2377	421	55	1901	452.91	209.33	243.58
2381	421	55	1905	453.87	209.77	244.10
2385	421	55	1909	454.82	210.21	244.61
2389	421	55	1913	455.77	210.65	245.12
2393	421	55	1917	456.72	211.09	245.63
2397	421	55	1921	457.67	211.53	246.14
2401	421	55	1925	458.63	211.97	246.66
2405	421	55	1929	459.58	212.41	247.17
2409	421	55	1933	460.53	212.85	247.68
2413	421	55	1937	461.48	213.29	248.19
2417	421	55	1941	462.43	213.73	248.70
2421	421	55	1945	463.39	214.17	249.22
2425	421	55	1949	464.34	214.61	249.73
2429	421	55	1953	465.29	215.05	250.24
2433	421	55	1957	466.24	215.49	250.75
2437	421	55	1961	467.19	215.93	251.26
2441	421	55	1965	468.15	216.37	251.78
2445	421	55	1969	469.10	216.81	252.29
2449	421	55	1973	470.05	217.25	252.80
2453	421	55	1977	471.00	217.69	253.31

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
2457	421	55	1981	471.95	218.13	253.82
2461	421	55	1985	472.91	218.57	254.34
2465	421	55	1989	473.86	219.01	254.85
2469	421	55	1993	474.81	219.45	255.36
2473	421	55	1997	475.76	219.89	255.87
2477	421	55	2001	476.71	220.33	256.38
2481	421	55	2005	477.67	220.77	256.90
2485	421	55	2009	478.62	221.21	257.41
2489	421	55	2013	479.57	221.65	257.92
2493	421	55	2017	480.52	222.09	258.43
2497	421	55	2021	481.47	222.53	258.94
2501	421	55	2025	482.43	222.97	259.46
2505	421	55	2029	483.38	223.41	259.97
2509	421	55	2033	484.33	223.85	260.48
2513	421	55	2037	485.28	224.29	260.99
2517	421	55	2041	486.23	224.73	261.50
2521	421	55	2045	487.19	225.17	262.02
2525	421	55	2049	488.14	225.61	262.53
2529	421	55	2053	489.09	226.05	263.04
2533	421	55	2057	490.04	226.49	263.55
2537	421	55	2061	490.99	226.93	264.06
2541	421	55	2065	491.95	227.37	264.58
2545	421	55	2069	492.90	227.81	265.09
2549	421	55	2073	493.85	228.25	265.60
2553	421	55	2077	494.80	228.69	266.11
2557	421	55	2081	495.75	229.13	266.62
2561	421	55	2085	496.71	229.57	267.14
2565	421	55	2089	497.66	230.01	267.65
2569	421	55	2093	498.61	230.45	268.16
2573	421	55	2097	499.56	230.89	268.67
2577	421	55	2101	500.51	231.33	269.18
2581	421	55	2105	501.47	231.77	269.70
2585	421	55	2109	502.42	232.21	270.21
2589	421	55	2113	503.37	232.65	270.72
2593	421	55	2117	504.32	233.09	271.23
2597	421	55	2121	505.27	233.53	271.74
2601	421	55	2125	506.23	233.97	272.26
2605	421	55	2129	507.18	234.41	272.77
2609	421	55	2133	508.13	234.85	273.28
2613	421	55	2137	509.08	235.29	273.79
2617	421	55	2141	510.03	235.73	274.30
2621	421	55	2145	510.99	236.17	274.82
2625	421	55	2149	511.94	236.61	275.33
2629	421	55	2153	512.89	237.05	275.84
2633	421	55	2157	513.84	237.49	276.35
2637	421	55	2161	514.79	237.93	276.86
2641	421	55	2165	515.75	238.37	277.38
2645	421	55	2169	516.70	238.81	277.89
2649	421	55	2173	517.65	239.25	278.40
2653	421	55	2177	518.60	239.69	278.91
2657	421	55	2181	519.55	240.13	279.42
2661	421	55	2185	520.51	240.57	279.94
2665	421	55	2189	521.46	241.01	280.45
2669	421	55	2193	522.41	241.45	280.96
2673	421	55	2197	523.36	241.89	281.47
2677	421	55	2201	524.31	242.33	281.98
2681	421	55	2205	525.27	242.77	282.50
2685	421	55	2209	526.22	243.21	283.01
2689	421	55	2213	527.17	243.65	283.52
2693	421	55	2217	528.12	244.09	284.03



▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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	529.07	244.53	284.54
2701	421	55	2225	530.03	244.97	285.06
2705	421	55	2229	530.98	245.41	285.57
2709	421	55	2233	531.93	245.85	286.08
2713	421	55	2237	532.88	246.29	286.59
2717	421	55	2241	533.83	246.73	287.10
2721	421	55	2245	534.79	247.17	287.62
2725	421	55	2249	535.74	247.61	288.13
2729	421	55	2253	536.69	248.05	288.64
2733	421	55	2257	537.64	248.49	289.15
2737	421	55	2261	538.59	248.93	289.66
2741	421	55	2265	539.55	249.37	290.18
2745	421	55	2269	540.50	249.81	290.69
2749	421	55	2273	541.45	250.25	291.20
2753	421	55	2277	542.40	250.69	291.71
2757	421	55	2281	543.35	251.13	292.22
2761	421	55	2285	544.31	251.57	292.74
2765	421	55	2289	545.26	252.01	293.25
2769	421	55	2293	546.21	252.45	293.76
2773	421	55	2297	547.16	252.89	294.27
2777	421	55	2301	548.11	253.33	294.78
2781	421	55	2305	549.07	253.77	295.30
2785	421	55	2309	550.02	254.21	295.81
2789	421	55	2313	550.97	254.65	296.32
2793	421	55	2317	551.92	255.09	296.83
2797	421	55	2321	552.87	255.53	297.34
2801	421	55	2325	553.83	255.97	297.86
2805	421	55	2329	554.78	256.41	298.37
2809	421	55	2333	555.73	256.85	298.88
2813	421	55	2337	556.68	257.29	299.39
2817	421	55	2341	557.63	257.73	299.90
2821	421	55	2345	558.59	258.17	300.42
2825	421	55	2349	559.54	258.61	300.93
2829	421	55	2353	560.49	259.05	301.44
2833	421	55	2357	561.44	259.49	301.95
2837	421	55	2361	562.39	259.93	302.46
2841	421	55	2365	563.35	260.37	302.98
2845	421	55	2369	564.30	260.81	303.49
2849	421	55	2373	565.25	261.25	304.00
2853	421	55	2377	566.20	261.69	304.51
2857	421	55	2381	567.15	262.13	305.02
2861	421	55	2385	568.11	262.57	305.54
2865	421	55	2389	569.06	263.01	306.05
2869	421	55	2393	570.01	263.45	306.56
2873	421	55	2397	570.96	263.89	307.07
2877	421	55	2401	571.91	264.33	307.58
2881	421	55	2405	572.87	264.77	308.10
2885	421	55	2409	573.82	265.21	308.61
2889	421	55	2413	574.77	265.65	309.12
2893	421	55	2417	575.72	266.09	309.63
2897	421	55	2421	576.67	266.53	310.14
2901	421	55	2425	577.63	266.97	310.66
2905	421	55	2429	578.58	267.41	311.17
2909	421	55	2433	579.53	267.85	311.68
2913	421	55	2437	580.48	268.29	312.19
2917	421	55	2441	581.43	268.73	312.70
2921	421	55	2445	582.39	269.17	313.22
2925	421	55	2449	583.34	269.61	313.73
2929	421	55	2453	584.29	270.05	314.24
2933	421	55	2457	585.24	270.49	314.75

▼ 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	586.19	270.93	315.26
2941	421	55	2465	587.15	271.37	315.78
2945	421	55	2469	588.10	271.81	316.29
2949	421	55	2473	589.05	272.25	316.80
2953	421	55	2477	590.00	272.69	317.31
2957	421	55	2481	590.95	273.13	317.82
2961	421	55	2485	591.91	273.57	318.34
2965	421	55	2489	592.86	274.01	318.85
2969	421	55	2493	593.81	274.45	319.36
2973	421	55	2497	594.76	274.89	319.87
2977	421	55	2501	595.71	275.33	320.38
2981	421	55	2505	596.67	275.77	320.90
2985	421	55	2509	597.62	276.21	321.41
2989	421	55	2513	598.57	276.65	321.92
2993	421	55	2517	599.52	277.09	322.43
2997	421	55	2521	600.47	277.53	322.94
3001	421	55	2525	601.43	277.97	323.46
3005	421	55	2529	602.38	278.41	323.97
3009	421	55	2533	603.33	278.85	324.48
3013	421	55	2537	604.28	279.29	324.99
3017	421	55	2541	605.23	279.73	325.50
3021	421	55	2545	606.19	280.17	326.02
3025	421	55	2549	607.14	280.61	326.53
3029	421	55	2553	608.09	281.05	327.04
3033	421	55	2557	609.04	281.49	327.55
3037	421	55	2561	609.99	281.93	328.06
3041	421	55	2565	610.95	282.37	328.58
3045	421	55	2569	611.90	282.81	329.09
3049	421	55	2573	612.85	283.25	329.60
3053	421	55	2577	613.80	283.69	330.11
3057	421	55	2581	614.75	284.13	330.62
3061	421	55	2585	615.71	284.57	331.14
3065	421	55	2589	616.66	285.01	331.65
3069	421	55	2593	617.61	285.45	332.16
3073	421	55	2597	618.56	285.89	332.67
3077	421	55	2601	619.51	286.33	333.18
3081	421	55	2605	620.47	286.77	333.70
3085	421	55	2609	621.42	287.21	334.21
3089	421	55	2613	622.37	287.65	334.72
3093	421	55	2617	623.32	288.09	335.23
3097	421	55	2621	624.27	288.53	335.74
3101	421	55	2625	625.23	288.97	336.26
3105	421	55	2629	626.18	289.41	336.77
3109	421	55	2633	627.13	289.85	337.28
3113	421	55	2637	628.08	290.29	337.79
3117	421	55	2641	629.03	290.73	338.30
3121	421	55	2645	629.99	291.17	338.82
3125	421	55	2649	630.94	291.61	339.33
3129	421	55	2653	631.89	292.05	339.84
3133	421	55	2657	632.84	292.49	340.35
3137	421	55	2661	633.79	292.93	340.86
3141	421	55	2665	634.75	293.37	341.38
3145	421	55	2669	635.70	293.81	341.89
3149	421	55	2673	636.65	294.25	342.40
3153	421	55	2677	637.60	294.69	342.91
3157	421	55	2681	638.55	295.13	343.42
3161	421	55	2685	639.27	295.46	343.81
3163	421	55	2687	639.51	295.57	343.94

If the employee's gross pay is over £3163, go to page 56.

Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2010 to 5 April 2011

Table letter **J**

Use this table for

employees for whom you hold form RD950(IOM) or CA2700.

Do not use this table for

- any year other than 2010-2011.
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- enter 'J' 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 56.**

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) 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
£ 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	0.00	0.00	0.00
99	97	2	0	0.00	0.00	0.00
100	97	3	0	0.00	0.00	0.00
101	97	4	0	0.00	0.00	0.00
102	97	5	0	0.00	0.00	0.00
103	97	6	0	0.00	0.00	0.00
104	97	7	0	0.00	0.00	0.00
105	97	8	0	0.00	0.00	0.00
106	97	9	0	0.00	0.00	0.00
107	97	10	0	0.00	0.00	0.00
108	97	11	0	0.00	0.00	0.00
109	97	12	0	0.00	0.00	0.00
110	97	13	0	0.00	0.00	0.00
111	97	13	1	0.20	0.01	0.19
112	97	13	2	0.34	0.02	0.32
113	97	13	3	0.48	0.03	0.45
114	97	13	4	0.62	0.04	0.58
115	97	13	5	0.75	0.05	0.70
116	97	13	6	0.89	0.06	0.83
117	97	13	7	1.03	0.07	0.96
118	97	13	8	1.17	0.08	1.09
119	97	13	9	1.31	0.09	1.22
120	97	13	10	1.44	0.10	1.34
121	97	13	11	1.58	0.11	1.47
122	97	13	12	1.72	0.12	1.60
123	97	13	13	1.86	0.13	1.73
124	97	13	14	2.00	0.14	1.86
125	97	13	15	2.13	0.15	1.98
126	97	13	16	2.27	0.16	2.11

▼ 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	2.41	0.17	2.24
128	97	13	18	2.55	0.18	2.37
129	97	13	19	2.69	0.19	2.50
130	97	13	20	2.82	0.20	2.62
131	97	13	21	2.96	0.21	2.75
132	97	13	22	3.10	0.22	2.88
133	97	13	23	3.24	0.23	3.01
134	97	13	24	3.38	0.24	3.14
135	97	13	25	3.51	0.25	3.26
136	97	13	26	3.65	0.26	3.39
137	97	13	27	3.79	0.27	3.52
138	97	13	28	3.93	0.28	3.65
139	97	13	29	4.07	0.29	3.78
140	97	13	30	4.20	0.30	3.90
141	97	13	31	4.34	0.31	4.03
142	97	13	32	4.48	0.32	4.16
143	97	13	33	4.62	0.33	4.29
144	97	13	34	4.76	0.34	4.42
145	97	13	35	4.89	0.35	4.54
146	97	13	36	5.03	0.36	4.67
147	97	13	37	5.17	0.37	4.80
148	97	13	38	5.31	0.38	4.93
149	97	13	39	5.45	0.39	5.06
150	97	13	40	5.58	0.40	5.18
151	97	13	41	5.72	0.41	5.31
152	97	13	42	5.86	0.42	5.44
153	97	13	43	6.00	0.43	5.57
154	97	13	44	6.14	0.44	5.70
155	97	13	45	6.27	0.45	5.82
156	97	13	46	6.41	0.46	5.95
157	97	13	47	6.55	0.47	6.08
158	97	13	48	6.69	0.48	6.21
159	97	13	49	6.83	0.49	6.34
160	97	13	50	6.96	0.50	6.46
161	97	13	51	7.10	0.51	6.59
162	97	13	52	7.24	0.52	6.72
163	97	13	53	7.38	0.53	6.85
164	97	13	54	7.52	0.54	6.98
165	97	13	55	7.65	0.55	7.10
166	97	13	56	7.79	0.56	7.23
167	97	13	57	7.93	0.57	7.36
168	97	13	58	8.07	0.58	7.49
169	97	13	59	8.21	0.59	7.62
170	97	13	60	8.34	0.60	7.74
171	97	13	61	8.48	0.61	7.87
172	97	13	62	8.62	0.62	8.00
173	97	13	63	8.76	0.63	8.13
174	97	13	64	8.90	0.64	8.26
175	97	13	65	9.03	0.65	8.38
176	97	13	66	9.17	0.66	8.51
177	97	13	67	9.31	0.67	8.64
178	97	13	68	9.45	0.68	8.77
179	97	13	69	9.59	0.69	8.90
180	97	13	70	9.72	0.70	9.02
181	97	13	71	9.86	0.71	9.15
182	97	13	72	10.00	0.72	9.28
183	97	13	73	10.14	0.73	9.41
184	97	13	74	10.28	0.74	9.54
185	97	13	75	10.41	0.75	9.66
186	97	13	76	10.55	0.76	9.79

▼ 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	10.69	0.77	9.92
188	97	13	78	10.83	0.78	10.05
189	97	13	79	10.97	0.79	10.18
190	97	13	80	11.10	0.80	10.30
191	97	13	81	11.24	0.81	10.43
192	97	13	82	11.38	0.82	10.56
193	97	13	83	11.52	0.83	10.69
194	97	13	84	11.66	0.84	10.82
195	97	13	85	11.79	0.85	10.94
196	97	13	86	11.93	0.86	11.07
197	97	13	87	12.07	0.87	11.20
198	97	13	88	12.21	0.88	11.33
199	97	13	89	12.35	0.89	11.46
200	97	13	90	12.48	0.90	11.58
201	97	13	91	12.62	0.91	11.71
202	97	13	92	12.76	0.92	11.84
203	97	13	93	12.90	0.93	11.97
204	97	13	94	13.04	0.94	12.10
205	97	13	95	13.17	0.95	12.22
206	97	13	96	13.31	0.96	12.35
207	97	13	97	13.45	0.97	12.48
208	97	13	98	13.59	0.98	12.61
209	97	13	99	13.73	0.99	12.74
210	97	13	100	13.86	1.00	12.86
211	97	13	101	14.00	1.01	12.99
212	97	13	102	14.14	1.02	13.12
213	97	13	103	14.28	1.03	13.25
214	97	13	104	14.42	1.04	13.38
215	97	13	105	14.55	1.05	13.50
216	97	13	106	14.69	1.06	13.63
217	97	13	107	14.83	1.07	13.76
218	97	13	108	14.97	1.08	13.89
219	97	13	109	15.11	1.09	14.02
220	97	13	110	15.24	1.10	14.14
221	97	13	111	15.38	1.11	14.27
222	97	13	112	15.52	1.12	14.40
223	97	13	113	15.66	1.13	14.53
224	97	13	114	15.80	1.14	14.66
225	97	13	115	15.93	1.15	14.78
226	97	13	116	16.07	1.16	14.91
227	97	13	117	16.21	1.17	15.04
228	97	13	118	16.35	1.18	15.17
229	97	13	119	16.49	1.19	15.30
230	97	13	120	16.62	1.20	15.42
231	97	13	121	16.76	1.21	15.55
232	97	13	122	16.90	1.22	15.68
233	97	13	123	17.04	1.23	15.81
234	97	13	124	17.18	1.24	15.94
235	97	13	125	17.31	1.25	16.06
236	97	13	126	17.45	1.26	16.19
237	97	13	127	17.59	1.27	16.32
238	97	13	128	17.73	1.28	16.45
239	97	13	129	17.87	1.29	16.58
240	97	13	130	18.00	1.30	16.70
241	97	13	131	18.14	1.31	16.83
242	97	13	132	18.28	1.32	16.96
243	97	13	133	18.42	1.33	17.09
244	97	13	134	18.56	1.34	17.22
245	97	13	135	18.69	1.35	17.34
246	97	13	136	18.83	1.36	17.47

▼ 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	18.97	1.37	17.60
248	97	13	138	19.11	1.38	17.73
249	97	13	139	19.25	1.39	17.86
250	97	13	140	19.38	1.40	17.98
251	97	13	141	19.52	1.41	18.11
252	97	13	142	19.66	1.42	18.24
253	97	13	143	19.80	1.43	18.37
254	97	13	144	19.94	1.44	18.50
255	97	13	145	20.07	1.45	18.62
256	97	13	146	20.21	1.46	18.75
257	97	13	147	20.35	1.47	18.88
258	97	13	148	20.49	1.48	19.01
259	97	13	149	20.63	1.49	19.14
260	97	13	150	20.76	1.50	19.26
261	97	13	151	20.90	1.51	19.39
262	97	13	152	21.04	1.52	19.52
263	97	13	153	21.18	1.53	19.65
264	97	13	154	21.32	1.54	19.78
265	97	13	155	21.45	1.55	19.90
266	97	13	156	21.59	1.56	20.03
267	97	13	157	21.73	1.57	20.16
268	97	13	158	21.87	1.58	20.29
269	97	13	159	22.01	1.59	20.42
270	97	13	160	22.14	1.60	20.54
271	97	13	161	22.28	1.61	20.67
272	97	13	162	22.42	1.62	20.80
273	97	13	163	22.56	1.63	20.93
274	97	13	164	22.70	1.64	21.06
275	97	13	165	22.83	1.65	21.18
276	97	13	166	22.97	1.66	21.31
277	97	13	167	23.11	1.67	21.44
278	97	13	168	23.25	1.68	21.57
279	97	13	169	23.39	1.69	21.70
280	97	13	170	23.52	1.70	21.82
281	97	13	171	23.66	1.71	21.95
282	97	13	172	23.80	1.72	22.08
283	97	13	173	23.94	1.73	22.21
284	97	13	174	24.08	1.74	22.34
285	97	13	175	24.21	1.75	22.46
286	97	13	176	24.35	1.76	22.59
287	97	13	177	24.49	1.77	22.72
288	97	13	178	24.63	1.78	22.85
289	97	13	179	24.77	1.79	22.98
290	97	13	180	24.90	1.80	23.10
291	97	13	181	25.04	1.81	23.23
292	97	13	182	25.18	1.82	23.36
293	97	13	183	25.32	1.83	23.49
294	97	13	184	25.46	1.84	23.62
295	97	13	185	25.59	1.85	23.74
296	97	13	186	25.73	1.86	23.87
297	97	13	187	25.87	1.87	24.00
298	97	13	188	26.01	1.88	24.13
299	97	13	189	26.15	1.89	24.26
300	97	13	190	26.28	1.90	24.38
301	97	13	191	26.42	1.91	24.51
302	97	13	192	26.56	1.92	24.64
303	97	13	193	26.70	1.93	24.77
304	97	13	194	26.84	1.94	24.90
305	97	13	195	26.97	1.95	25.02
306	97	13	196	27.11	1.96	25.15

▼ 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	27.25	1.97	25.28
308	97	13	198	27.39	1.98	25.41
309	97	13	199	27.53	1.99	25.54
310	97	13	200	27.66	2.00	25.66
311	97	13	201	27.80	2.01	25.79
312	97	13	202	27.94	2.02	25.92
313	97	13	203	28.08	2.03	26.05
314	97	13	204	28.22	2.04	26.18
315	97	13	205	28.35	2.05	26.30
316	97	13	206	28.49	2.06	26.43
317	97	13	207	28.63	2.07	26.56
318	97	13	208	28.77	2.08	26.69
319	97	13	209	28.91	2.09	26.82
320	97	13	210	29.04	2.10	26.94
321	97	13	211	29.18	2.11	27.07
322	97	13	212	29.32	2.12	27.20
323	97	13	213	29.46	2.13	27.33
324	97	13	214	29.60	2.14	27.46
325	97	13	215	29.73	2.15	27.58
326	97	13	216	29.87	2.16	27.71
327	97	13	217	30.01	2.17	27.84
328	97	13	218	30.15	2.18	27.97
329	97	13	219	30.29	2.19	28.10
330	97	13	220	30.42	2.20	28.22
331	97	13	221	30.56	2.21	28.35
332	97	13	222	30.70	2.22	28.48
333	97	13	223	30.84	2.23	28.61
334	97	13	224	30.98	2.24	28.74
335	97	13	225	31.11	2.25	28.86
336	97	13	226	31.25	2.26	28.99
337	97	13	227	31.39	2.27	29.12
338	97	13	228	31.53	2.28	29.25
339	97	13	229	31.67	2.29	29.38
340	97	13	230	31.80	2.30	29.50
341	97	13	231	31.94	2.31	29.63
342	97	13	232	32.08	2.32	29.76
343	97	13	233	32.22	2.33	29.89
344	97	13	234	32.36	2.34	30.02
345	97	13	235	32.49	2.35	30.14
346	97	13	236	32.63	2.36	30.27
347	97	13	237	32.77	2.37	30.40
348	97	13	238	32.91	2.38	30.53
349	97	13	239	33.05	2.39	30.66
350	97	13	240	33.18	2.40	30.78
351	97	13	241	33.32	2.41	30.91
352	97	13	242	33.46	2.42	31.04
353	97	13	243	33.60	2.43	31.17
354	97	13	244	33.74	2.44	31.30
355	97	13	245	33.87	2.45	31.42
356	97	13	246	34.01	2.46	31.55
357	97	13	247	34.15	2.47	31.68
358	97	13	248	34.29	2.48	31.81
359	97	13	249	34.43	2.49	31.94
360	97	13	250	34.56	2.50	32.06
361	97	13	251	34.70	2.51	32.19
362	97	13	252	34.84	2.52	32.32
363	97	13	253	34.98	2.53	32.45
364	97	13	254	35.12	2.54	32.58
365	97	13	255	35.25	2.55	32.70
366	97	13	256	35.39	2.56	32.83

▼ 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	35.53	2.57	32.96
368	97	13	258	35.67	2.58	33.09
369	97	13	259	35.81	2.59	33.22
370	97	13	260	35.94	2.60	33.34
371	97	13	261	36.08	2.61	33.47
372	97	13	262	36.22	2.62	33.60
373	97	13	263	36.36	2.63	33.73
374	97	13	264	36.50	2.64	33.86
375	97	13	265	36.63	2.65	33.98
376	97	13	266	36.77	2.66	34.11
377	97	13	267	36.91	2.67	34.24
378	97	13	268	37.05	2.68	34.37
379	97	13	269	37.19	2.69	34.50
380	97	13	270	37.32	2.70	34.62
381	97	13	271	37.46	2.71	34.75
382	97	13	272	37.60	2.72	34.88
383	97	13	273	37.74	2.73	35.01
384	97	13	274	37.88	2.74	35.14
385	97	13	275	38.01	2.75	35.26
386	97	13	276	38.15	2.76	35.39
387	97	13	277	38.29	2.77	35.52
388	97	13	278	38.43	2.78	35.65
389	97	13	279	38.57	2.79	35.78
390	97	13	280	38.70	2.80	35.90
391	97	13	281	38.84	2.81	36.03
392	97	13	282	38.98	2.82	36.16
393	97	13	283	39.12	2.83	36.29
394	97	13	284	39.26	2.84	36.42
395	97	13	285	39.39	2.85	36.54
396	97	13	286	39.53	2.86	36.67
397	97	13	287	39.67	2.87	36.80
398	97	13	288	39.81	2.88	36.93
399	97	13	289	39.95	2.89	37.06
400	97	13	290	40.08	2.90	37.18
401	97	13	291	40.22	2.91	37.31
402	97	13	292	40.36	2.92	37.44
403	97	13	293	40.50	2.93	37.57
404	97	13	294	40.64	2.94	37.70
405	97	13	295	40.77	2.95	37.82
406	97	13	296	40.91	2.96	37.95
407	97	13	297	41.05	2.97	38.08
408	97	13	298	41.19	2.98	38.21
409	97	13	299	41.33	2.99	38.34
410	97	13	300	41.46	3.00	38.46
411	97	13	301	41.60	3.01	38.59
412	97	13	302	41.74	3.02	38.72
413	97	13	303	41.88	3.03	38.85
414	97	13	304	42.02	3.04	38.98
415	97	13	305	42.15	3.05	39.10
416	97	13	306	42.29	3.06	39.23
417	97	13	307	42.43	3.07	39.36
418	97	13	308	42.57	3.08	39.49
419	97	13	309	42.71	3.09	39.62
420	97	13	310	42.84	3.10	39.74
421	97	13	311	42.98	3.11	39.87
422	97	13	312	43.12	3.12	40.00
423	97	13	313	43.26	3.13	40.13
424	97	13	314	43.40	3.14	40.26
425	97	13	315	43.53	3.15	40.38
426	97	13	316	43.67	3.16	40.51



▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£	£	£ p	£ p	£ p
427	97	13	317	43.81	3.17	40.64
428	97	13	318	43.95	3.18	40.77
429	97	13	319	44.09	3.19	40.90
430	97	13	320	44.22	3.20	41.02
431	97	13	321	44.36	3.21	41.15
432	97	13	322	44.50	3.22	41.28
433	97	13	323	44.64	3.23	41.41
434	97	13	324	44.78	3.24	41.54
435	97	13	325	44.91	3.25	41.66
436	97	13	326	45.05	3.26	41.79
437	97	13	327	45.19	3.27	41.92
438	97	13	328	45.33	3.28	42.05
439	97	13	329	45.47	3.29	42.18
440	97	13	330	45.60	3.30	42.30
441	97	13	331	45.74	3.31	42.43
442	97	13	332	45.88	3.32	42.56
443	97	13	333	46.02	3.33	42.69
444	97	13	334	46.16	3.34	42.82
445	97	13	335	46.29	3.35	42.94
446	97	13	336	46.43	3.36	43.07
447	97	13	337	46.57	3.37	43.20
448	97	13	338	46.71	3.38	43.33
449	97	13	339	46.85	3.39	43.46
450	97	13	340	46.98	3.40	43.58
451	97	13	341	47.12	3.41	43.71
452	97	13	342	47.26	3.42	43.84
453	97	13	343	47.40	3.43	43.97
454	97	13	344	47.54	3.44	44.10
455	97	13	345	47.67	3.45	44.22
456	97	13	346	47.81	3.46	44.35
457	97	13	347	47.95	3.47	44.48
458	97	13	348	48.09	3.48	44.61
459	97	13	349	48.23	3.49	44.74
460	97	13	350	48.36	3.50	44.86
461	97	13	351	48.50	3.51	44.99
462	97	13	352	48.64	3.52	45.12
463	97	13	353	48.78	3.53	45.25
464	97	13	354	48.92	3.54	45.38
465	97	13	355	49.05	3.55	45.50
466	97	13	356	49.19	3.56	45.63
467	97	13	357	49.33	3.57	45.76
468	97	13	358	49.47	3.58	45.89
469	97	13	359	49.61	3.59	46.02
470	97	13	360	49.74	3.60	46.14
471	97	13	361	49.88	3.61	46.27
472	97	13	362	50.02	3.62	46.40
473	97	13	363	50.16	3.63	46.53
474	97	13	364	50.30	3.64	46.66
475	97	13	365	50.43	3.65	46.78
476	97	13	366	50.57	3.66	46.91
477	97	13	367	50.71	3.67	47.04
478	97	13	368	50.85	3.68	47.17
479	97	13	369	50.99	3.69	47.30
480	97	13	370	51.12	3.70	47.42
481	97	13	371	51.26	3.71	47.55
482	97	13	372	51.40	3.72	47.68
483	97	13	373	51.54	3.73	47.81
484	97	13	374	51.68	3.74	47.94
485	97	13	375	51.81	3.75	48.06
486	97	13	376	51.95	3.76	48.19

▼ 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	52.09	3.77	48.32
488	97	13	378	52.23	3.78	48.45
489	97	13	379	52.37	3.79	48.58
490	97	13	380	52.50	3.80	48.70
491	97	13	381	52.64	3.81	48.83
492	97	13	382	52.78	3.82	48.96
493	97	13	383	52.92	3.83	49.09
494	97	13	384	53.06	3.84	49.22
495	97	13	385	53.19	3.85	49.34
496	97	13	386	53.33	3.86	49.47
497	97	13	387	53.47	3.87	49.60
498	97	13	388	53.61	3.88	49.73
499	97	13	389	53.75	3.89	49.86
500	97	13	390	53.88	3.90	49.98
501	97	13	391	54.02	3.91	50.11
502	97	13	392	54.16	3.92	50.24
503	97	13	393	54.30	3.93	50.37
504	97	13	394	54.44	3.94	50.50
505	97	13	395	54.57	3.95	50.62
506	97	13	396	54.71	3.96	50.75
507	97	13	397	54.85	3.97	50.88
508	97	13	398	54.99	3.98	51.01
509	97	13	399	55.13	3.99	51.14
510	97	13	400	55.26	4.00	51.26
511	97	13	401	55.40	4.01	51.39
512	97	13	402	55.54	4.02	51.52
513	97	13	403	55.68	4.03	51.65
514	97	13	404	55.82	4.04	51.78
515	97	13	405	55.95	4.05	51.90
516	97	13	406	56.09	4.06	52.03
517	97	13	407	56.23	4.07	52.16
518	97	13	408	56.37	4.08	52.29
519	97	13	409	56.51	4.09	52.42
520	97	13	410	56.64	4.10	52.54
521	97	13	411	56.78	4.11	52.67
522	97	13	412	56.92	4.12	52.80
523	97	13	413	57.06	4.13	52.93
524	97	13	414	57.20	4.14	53.06
525	97	13	415	57.33	4.15	53.18
526	97	13	416	57.47	4.16	53.31
527	97	13	417	57.61	4.17	53.44
528	97	13	418	57.75	4.18	53.57
529	97	13	419	57.89	4.19	53.70
530	97	13	420	58.02	4.20	53.82
531	97	13	421	58.16	4.21	53.95
532	97	13	422	58.30	4.22	54.08
533	97	13	423	58.44	4.23	54.21
534	97	13	424	58.58	4.24	54.34
535	97	13	425	58.71	4.25	54.46
536	97	13	426	58.85	4.26	54.59
537	97	13	427	58.99	4.27	54.72
538	97	13	428	59.13	4.28	54.85
539	97	13	429	59.27	4.29	54.98
540	97	13	430	59.40	4.30	55.10
541	97	13	431	59.54	4.31	55.23
542	97	13	432	59.68	4.32	55.36
543	97	13	433	59.82	4.33	55.49
544	97	13	434	59.96	4.34	55.62
545	97	13	435	60.09	4.35	55.74
546	97	13	436	60.23	4.36	55.87

▼ 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	60.37	4.37	56.00
548	97	13	438	60.51	4.38	56.13
549	97	13	439	60.65	4.39	56.26
550	97	13	440	60.78	4.40	56.38
551	97	13	441	60.92	4.41	56.51
552	97	13	442	61.06	4.42	56.64
553	97	13	443	61.20	4.43	56.77
554	97	13	444	61.34	4.44	56.90
555	97	13	445	61.47	4.45	57.02
556	97	13	446	61.61	4.46	57.15
557	97	13	447	61.75	4.47	57.28
558	97	13	448	61.89	4.48	57.41
559	97	13	449	62.03	4.49	57.54
560	97	13	450	62.16	4.50	57.66
561	97	13	451	62.30	4.51	57.79
562	97	13	452	62.44	4.52	57.92
563	97	13	453	62.58	4.53	58.05
564	97	13	454	62.72	4.54	58.18
565	97	13	455	62.85	4.55	58.30
566	97	13	456	62.99	4.56	58.43
567	97	13	457	63.13	4.57	58.56
568	97	13	458	63.27	4.58	58.69
569	97	13	459	63.41	4.59	58.82
570	97	13	460	63.54	4.60	58.94
571	97	13	461	63.68	4.61	59.07
572	97	13	462	63.82	4.62	59.20
573	97	13	463	63.96	4.63	59.33
574	97	13	464	64.10	4.64	59.46
575	97	13	465	64.23	4.65	59.58
576	97	13	466	64.37	4.66	59.71
577	97	13	467	64.51	4.67	59.84
578	97	13	468	64.65	4.68	59.97
579	97	13	469	64.79	4.69	60.10
580	97	13	470	64.92	4.70	60.22
581	97	13	471	65.06	4.71	60.35
582	97	13	472	65.20	4.72	60.48
583	97	13	473	65.34	4.73	60.61
584	97	13	474	65.48	4.74	60.74
585	97	13	475	65.61	4.75	60.86
586	97	13	476	65.75	4.76	60.99
587	97	13	477	65.89	4.77	61.12
588	97	13	478	66.03	4.78	61.25
589	97	13	479	66.17	4.79	61.38
590	97	13	480	66.30	4.80	61.50
591	97	13	481	66.44	4.81	61.63
592	97	13	482	66.58	4.82	61.76
593	97	13	483	66.72	4.83	61.89
594	97	13	484	66.86	4.84	62.02
595	97	13	485	66.99	4.85	62.14
596	97	13	486	67.13	4.86	62.27
597	97	13	487	67.27	4.87	62.40
598	97	13	488	67.41	4.88	62.53
599	97	13	489	67.55	4.89	62.66
600	97	13	490	67.68	4.90	62.78
601	97	13	491	67.82	4.91	62.91
602	97	13	492	67.96	4.92	63.04
603	97	13	493	68.10	4.93	63.17
604	97	13	494	68.24	4.94	63.30
605	97	13	495	68.37	4.95	63.42
606	97	13	496	68.51	4.96	63.55

▼ 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	68.65	4.97	63.68
608	97	13	498	68.79	4.98	63.81
609	97	13	499	68.93	4.99	63.94
610	97	13	500	69.06	5.00	64.06
611	97	13	501	69.20	5.01	64.19
612	97	13	502	69.34	5.02	64.32
613	97	13	503	69.48	5.03	64.45
614	97	13	504	69.62	5.04	64.58
615	97	13	505	69.75	5.05	64.70
616	97	13	506	69.89	5.06	64.83
617	97	13	507	70.03	5.07	64.96
618	97	13	508	70.17	5.08	65.09
619	97	13	509	70.31	5.09	65.22
620	97	13	510	70.44	5.10	65.34
621	97	13	511	70.58	5.11	65.47
622	97	13	512	70.72	5.12	65.60
623	97	13	513	70.86	5.13	65.73
624	97	13	514	71.00	5.14	65.86
625	97	13	515	71.13	5.15	65.98
626	97	13	516	71.27	5.16	66.11
627	97	13	517	71.41	5.17	66.24
628	97	13	518	71.55	5.18	66.37
629	97	13	519	71.69	5.19	66.50
630	97	13	520	71.82	5.20	66.62
631	97	13	521	71.96	5.21	66.75
632	97	13	522	72.10	5.22	66.88
633	97	13	523	72.24	5.23	67.01
634	97	13	524	72.38	5.24	67.14
635	97	13	525	72.51	5.25	67.26
636	97	13	526	72.65	5.26	67.39
637	97	13	527	72.79	5.27	67.52
638	97	13	528	72.93	5.28	67.65
639	97	13	529	73.07	5.29	67.78
640	97	13	530	73.20	5.30	67.90
641	97	13	531	73.34	5.31	68.03
642	97	13	532	73.48	5.32	68.16
643	97	13	533	73.62	5.33	68.29
644	97	13	534	73.76	5.34	68.42
645	97	13	535	73.89	5.35	68.54
646	97	13	536	74.03	5.36	68.67
647	97	13	537	74.17	5.37	68.80
648	97	13	538	74.31	5.38	68.93
649	97	13	539	74.45	5.39	69.06
650	97	13	540	74.58	5.40	69.18
651	97	13	541	74.72	5.41	69.31
652	97	13	542	74.86	5.42	69.44
653	97	13	543	75.00	5.43	69.57
654	97	13	544	75.14	5.44	69.70
655	97	13	545	75.27	5.45	69.82
656	97	13	546	75.41	5.46	69.95
657	97	13	547	75.55	5.47	70.08
658	97	13	548	75.69	5.48	70.21
659	97	13	549	75.83	5.49	70.34
660	97	13	550	75.96	5.50	70.46
661	97	13	551	76.10	5.51	70.59
662	97	13	552	76.24	5.52	70.72
663	97	13	553	76.38	5.53	70.85
664	97	13	554	76.52	5.54	70.98
665	97	13	555	76.65	5.55	71.10
666	97	13	556	76.79	5.56	71.23

▼ 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	76.93	5.57	71.36
668	97	13	558	77.07	5.58	71.49
669	97	13	559	77.21	5.59	71.62
670	97	13	560	77.34	5.60	71.74
671	97	13	561	77.48	5.61	71.87
672	97	13	562	77.62	5.62	72.00
673	97	13	563	77.76	5.63	72.13
674	97	13	564	77.90	5.64	72.26
675	97	13	565	78.03	5.65	72.38
676	97	13	566	78.17	5.66	72.51
677	97	13	567	78.31	5.67	72.64
678	97	13	568	78.45	5.68	72.77
679	97	13	569	78.59	5.69	72.90
680	97	13	570	78.72	5.70	73.02
681	97	13	571	78.86	5.71	73.15
682	97	13	572	79.00	5.72	73.28
683	97	13	573	79.14	5.73	73.41
684	97	13	574	79.28	5.74	73.54
685	97	13	575	79.41	5.75	73.66
686	97	13	576	79.55	5.76	73.79
687	97	13	577	79.69	5.77	73.92
688	97	13	578	79.83	5.78	74.05
689	97	13	579	79.97	5.79	74.18
690	97	13	580	80.10	5.80	74.30
691	97	13	581	80.24	5.81	74.43
692	97	13	582	80.38	5.82	74.56
693	97	13	583	80.52	5.83	74.69
694	97	13	584	80.66	5.84	74.82
695	97	13	585	80.79	5.85	74.94
696	97	13	586	80.93	5.86	75.07
697	97	13	587	81.07	5.87	75.20
698	97	13	588	81.21	5.88	75.33
699	97	13	589	81.35	5.89	75.46
700	97	13	590	81.48	5.90	75.58
701	97	13	591	81.62	5.91	75.71
702	97	13	592	81.76	5.92	75.84
703	97	13	593	81.90	5.93	75.97
704	97	13	594	82.04	5.94	76.10
705	97	13	595	82.17	5.95	76.22
706	97	13	596	82.31	5.96	76.35
707	97	13	597	82.45	5.97	76.48
708	97	13	598	82.59	5.98	76.61
709	97	13	599	82.73	5.99	76.74
710	97	13	600	82.86	6.00	76.86
711	97	13	601	83.00	6.01	76.99
712	97	13	602	83.14	6.02	77.12
713	97	13	603	83.28	6.03	77.25
714	97	13	604	83.42	6.04	77.38
715	97	13	605	83.55	6.05	77.50
716	97	13	606	83.69	6.06	77.63
717	97	13	607	83.83	6.07	77.76
718	97	13	608	83.97	6.08	77.89
719	97	13	609	84.11	6.09	78.02
720	97	13	610	84.24	6.10	78.14
721	97	13	611	84.38	6.11	78.27
722	97	13	612	84.52	6.12	78.40
723	97	13	613	84.66	6.13	78.53
724	97	13	614	84.80	6.14	78.66
725	97	13	615	84.93	6.15	78.78
726	97	13	616	85.07	6.16	78.91

▼ 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	85.21	6.17	79.04
728	97	13	618	85.35	6.18	79.17
729	97	13	619	85.49	6.19	79.30
730	97	13	620	85.56	6.20	79.36

If the employee's gross pay is over £730, go to page 56.

Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2010 to 5 April 2011

Table letter J

Use this table for

employees for whom you hold form RD950(IOM) or CA2700.

Do not use this table for

- any year other than 2010-2011.
- employees who are State Pension Age or over, see Table C, in Leaflet CF393(IOM).

Completing Deductions Working Sheet, form T11 or substitute

- enter 'J' 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 56.

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) 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
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	0.00	0.00	0.00
429	421	8	0	0.00	0.00	0.00
433	421	12	0	0.00	0.00	0.00
437	421	16	0	0.00	0.00	0.00
441	421	20	0	0.00	0.00	0.00
445	421	24	0	0.00	0.00	0.00
449	421	28	0	0.00	0.00	0.00
453	421	32	0	0.00	0.00	0.00
457	421	36	0	0.00	0.00	0.00
461	421	40	0	0.00	0.00	0.00
465	421	44	0	0.00	0.00	0.00
469	421	48	0	0.00	0.00	0.00
473	421	52	0	0.00	0.00	0.00
476	421	55	0	0.00	0.00	0.00
477	421	55	1	0.41	0.03	0.38
481	421	55	5	0.97	0.07	0.90
485	421	55	9	1.52	0.11	1.41
489	421	55	13	2.07	0.15	1.92
493	421	55	17	2.62	0.19	2.43
497	421	55	21	3.17	0.23	2.94
501	421	55	25	3.73	0.27	3.46
505	421	55	29	4.28	0.31	3.97
509	421	55	33	4.83	0.35	4.48
513	421	55	37	5.38	0.39	4.99
517	421	55	41	5.93	0.43	5.50
521	421	55	45	6.49	0.47	6.02
525	421	55	49	7.04	0.51	6.53
529	421	55	53	7.59	0.55	7.04
533	421	55	57	8.14	0.59	7.55

▼ 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	8.69	0.63	8.06
541	421	55	65	9.25	0.67	8.58
545	421	55	69	9.80	0.71	9.09
549	421	55	73	10.35	0.75	9.60
553	421	55	77	10.90	0.79	10.11
557	421	55	81	11.45	0.83	10.62
561	421	55	85	12.01	0.87	11.14
565	421	55	89	12.56	0.91	11.65
569	421	55	93	13.11	0.95	12.16
573	421	55	97	13.66	0.99	12.67
577	421	55	101	14.21	1.03	13.18
581	421	55	105	14.77	1.07	13.70
585	421	55	109	15.32	1.11	14.21
589	421	55	113	15.87	1.15	14.72
593	421	55	117	16.42	1.19	15.23
597	421	55	121	16.97	1.23	15.74
601	421	55	125	17.53	1.27	16.26
605	421	55	129	18.08	1.31	16.77
609	421	55	133	18.63	1.35	17.28
613	421	55	137	19.18	1.39	17.79
617	421	55	141	19.73	1.43	18.30
621	421	55	145	20.29	1.47	18.82
625	421	55	149	20.84	1.51	19.33
629	421	55	153	21.39	1.55	19.84
633	421	55	157	21.94	1.59	20.35
637	421	55	161	22.49	1.63	20.86
641	421	55	165	23.05	1.67	21.38
645	421	55	169	23.60	1.71	21.89
649	421	55	173	24.15	1.75	22.40
653	421	55	177	24.70	1.79	22.91
657	421	55	181	25.25	1.83	23.42
661	421	55	185	25.81	1.87	23.94
665	421	55	189	26.36	1.91	24.45
669	421	55	193	26.91	1.95	24.96
673	421	55	197	27.46	1.99	25.47
677	421	55	201	28.01	2.03	25.98
681	421	55	205	28.57	2.07	26.50
685	421	55	209	29.12	2.11	27.01
689	421	55	213	29.67	2.15	27.52
693	421	55	217	30.22	2.19	28.03
697	421	55	221	30.77	2.23	28.54
701	421	55	225	31.33	2.27	29.06
705	421	55	229	31.88	2.31	29.57
709	421	55	233	32.43	2.35	30.08
713	421	55	237	32.98	2.39	30.59
717	421	55	241	33.53	2.43	31.10
721	421	55	245	34.09	2.47	31.62
725	421	55	249	34.64	2.51	32.13
729	421	55	253	35.19	2.55	32.64
733	421	55	257	35.74	2.59	33.15
737	421	55	261	36.29	2.63	33.66
741	421	55	265	36.85	2.67	34.18
745	421	55	269	37.40	2.71	34.69
749	421	55	273	37.95	2.75	35.20
753	421	55	277	38.50	2.79	35.71
757	421	55	281	39.05	2.83	36.22
761	421	55	285	39.61	2.87	36.74
765	421	55	289	40.16	2.91	37.25
769	421	55	293	40.71	2.95	37.76
773	421	55	297	41.26	2.99	38.27



▼ 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	41.81	3.03	38.78
781	421	55	305	42.37	3.07	39.30
785	421	55	309	42.92	3.11	39.81
789	421	55	313	43.47	3.15	40.32
793	421	55	317	44.02	3.19	40.83
797	421	55	321	44.57	3.23	41.34
801	421	55	325	45.13	3.27	41.86
805	421	55	329	45.68	3.31	42.37
809	421	55	333	46.23	3.35	42.88
813	421	55	337	46.78	3.39	43.39
817	421	55	341	47.33	3.43	43.90
821	421	55	345	47.89	3.47	44.42
825	421	55	349	48.44	3.51	44.93
829	421	55	353	48.99	3.55	45.44
833	421	55	357	49.54	3.59	45.95
837	421	55	361	50.09	3.63	46.46
841	421	55	365	50.65	3.67	46.98
845	421	55	369	51.20	3.71	47.49
849	421	55	373	51.75	3.75	48.00
853	421	55	377	52.30	3.79	48.51
857	421	55	381	52.85	3.83	49.02
861	421	55	385	53.41	3.87	49.54
865	421	55	389	53.96	3.91	50.05
869	421	55	393	54.51	3.95	50.56
873	421	55	397	55.06	3.99	51.07
877	421	55	401	55.61	4.03	51.58
881	421	55	405	56.17	4.07	52.10
885	421	55	409	56.72	4.11	52.61
889	421	55	413	57.27	4.15	53.12
893	421	55	417	57.82	4.19	53.63
897	421	55	421	58.37	4.23	54.14
901	421	55	425	58.93	4.27	54.66
905	421	55	429	59.48	4.31	55.17
909	421	55	433	60.03	4.35	55.68
913	421	55	437	60.58	4.39	56.19
917	421	55	441	61.13	4.43	56.70
921	421	55	445	61.69	4.47	57.22
925	421	55	449	62.24	4.51	57.73
929	421	55	453	62.79	4.55	58.24
933	421	55	457	63.34	4.59	58.75
937	421	55	461	63.89	4.63	59.26
941	421	55	465	64.45	4.67	59.78
945	421	55	469	65.00	4.71	60.29
949	421	55	473	65.55	4.75	60.80
953	421	55	477	66.10	4.79	61.31
957	421	55	481	66.65	4.83	61.82
961	421	55	485	67.21	4.87	62.34
965	421	55	489	67.76	4.91	62.85
969	421	55	493	68.31	4.95	63.36
973	421	55	497	68.86	4.99	63.87
977	421	55	501	69.41	5.03	64.38
981	421	55	505	69.97	5.07	64.90
985	421	55	509	70.52	5.11	65.41
989	421	55	513	71.07	5.15	65.92
993	421	55	517	71.62	5.19	66.43
997	421	55	521	72.17	5.23	66.94
1001	421	55	525	72.73	5.27	67.46
1005	421	55	529	73.28	5.31	67.97
1009	421	55	533	73.83	5.35	68.48
1013	421	55	537	74.38	5.39	68.99

▼ 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	74.93	5.43	69.50
1021	421	55	545	75.49	5.47	70.02
1025	421	55	549	76.04	5.51	70.53
1029	421	55	553	76.59	5.55	71.04
1033	421	55	557	77.14	5.59	71.55
1037	421	55	561	77.69	5.63	72.06
1041	421	55	565	78.25	5.67	72.58
1045	421	55	569	78.80	5.71	73.09
1049	421	55	573	79.35	5.75	73.60
1053	421	55	577	79.90	5.79	74.11
1057	421	55	581	80.45	5.83	74.62
1061	421	55	585	81.01	5.87	75.14
1065	421	55	589	81.56	5.91	75.65
1069	421	55	593	82.11	5.95	76.16
1073	421	55	597	82.66	5.99	76.67
1077	421	55	601	83.21	6.03	77.18
1081	421	55	605	83.77	6.07	77.70
1085	421	55	609	84.32	6.11	78.21
1089	421	55	613	84.87	6.15	78.72
1093	421	55	617	85.42	6.19	79.23
1097	421	55	621	85.97	6.23	79.74
1101	421	55	625	86.53	6.27	80.26
1105	421	55	629	87.08	6.31	80.77
1109	421	55	633	87.63	6.35	81.28
1113	421	55	637	88.18	6.39	81.79
1117	421	55	641	88.73	6.43	82.30
1121	421	55	645	89.29	6.47	82.82
1125	421	55	649	89.84	6.51	83.33
1129	421	55	653	90.39	6.55	83.84
1133	421	55	657	90.94	6.59	84.35
1137	421	55	661	91.49	6.63	84.86
1141	421	55	665	92.05	6.67	85.38
1145	421	55	669	92.60	6.71	85.89
1149	421	55	673	93.15	6.75	86.40
1153	421	55	677	93.70	6.79	86.91
1157	421	55	681	94.25	6.83	87.42
1161	421	55	685	94.81	6.87	87.94
1165	421	55	689	95.36	6.91	88.45
1169	421	55	693	95.91	6.95	88.96
1173	421	55	697	96.46	6.99	89.47
1177	421	55	701	97.01	7.03	89.98
1181	421	55	705	97.57	7.07	90.50
1185	421	55	709	98.12	7.11	91.01
1189	421	55	713	98.67	7.15	91.52
1193	421	55	717	99.22	7.19	92.03
1197	421	55	721	99.77	7.23	92.54
1201	421	55	725	100.33	7.27	93.06
1205	421	55	729	100.88	7.31	93.57
1209	421	55	733	101.43	7.35	94.08
1213	421	55	737	101.98	7.39	94.59
1217	421	55	741	102.53	7.43	95.10
1221	421	55	745	103.09	7.47	95.62
1225	421	55	749	103.64	7.51	96.13
1229	421	55	753	104.19	7.55	96.64
1233	421	55	757	104.74	7.59	97.15
1237	421	55	761	105.29	7.63	97.66
1241	421	55	765	105.85	7.67	98.18
1245	421	55	769	106.40	7.71	98.69
1249	421	55	773	106.95	7.75	99.20
1253	421	55	777	107.50	7.79	99.71

▼ 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	108.05	7.83	100.22
1261	421	55	785	108.61	7.87	100.74
1265	421	55	789	109.16	7.91	101.25
1269	421	55	793	109.71	7.95	101.76
1273	421	55	797	110.26	7.99	102.27
1277	421	55	801	110.81	8.03	102.78
1281	421	55	805	111.37	8.07	103.30
1285	421	55	809	111.92	8.11	103.81
1289	421	55	813	112.47	8.15	104.32
1293	421	55	817	113.02	8.19	104.83
1297	421	55	821	113.57	8.23	105.34
1301	421	55	825	114.13	8.27	105.86
1305	421	55	829	114.68	8.31	106.37
1309	421	55	833	115.23	8.35	106.88
1313	421	55	837	115.78	8.39	107.39
1317	421	55	841	116.33	8.43	107.90
1321	421	55	845	116.89	8.47	108.42
1325	421	55	849	117.44	8.51	108.93
1329	421	55	853	117.99	8.55	109.44
1333	421	55	857	118.54	8.59	109.95
1337	421	55	861	119.09	8.63	110.46
1341	421	55	865	119.65	8.67	110.98
1345	421	55	869	120.20	8.71	111.49
1349	421	55	873	120.75	8.75	112.00
1353	421	55	877	121.30	8.79	112.51
1357	421	55	881	121.85	8.83	113.02
1361	421	55	885	122.41	8.87	113.54
1365	421	55	889	122.96	8.91	114.05
1369	421	55	893	123.51	8.95	114.56
1373	421	55	897	124.06	8.99	115.07
1377	421	55	901	124.61	9.03	115.58
1381	421	55	905	125.17	9.07	116.10
1385	421	55	909	125.72	9.11	116.61
1389	421	55	913	126.27	9.15	117.12
1393	421	55	917	126.82	9.19	117.63
1397	421	55	921	127.37	9.23	118.14
1401	421	55	925	127.93	9.27	118.66
1405	421	55	929	128.48	9.31	119.17
1409	421	55	933	129.03	9.35	119.68
1413	421	55	937	129.58	9.39	120.19
1417	421	55	941	130.13	9.43	120.70
1421	421	55	945	130.69	9.47	121.22
1425	421	55	949	131.24	9.51	121.73
1429	421	55	953	131.79	9.55	122.24
1433	421	55	957	132.34	9.59	122.75
1437	421	55	961	132.89	9.63	123.26
1441	421	55	965	133.45	9.67	123.78
1445	421	55	969	134.00	9.71	124.29
1449	421	55	973	134.55	9.75	124.80
1453	421	55	977	135.10	9.79	125.31
1457	421	55	981	135.65	9.83	125.82
1461	421	55	985	136.21	9.87	126.34
1465	421	55	989	136.76	9.91	126.85
1469	421	55	993	137.31	9.95	127.36
1473	421	55	997	137.86	9.99	127.87
1477	421	55	1001	138.41	10.03	128.38
1481	421	55	1005	138.97	10.07	128.90
1485	421	55	1009	139.52	10.11	129.41
1489	421	55	1013	140.07	10.15	129.92
1493	421	55	1017	140.62	10.19	130.43

▼ 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	141.17	10.23	130.94
1501	421	55	1025	141.73	10.27	131.46
1505	421	55	1029	142.28	10.31	131.97
1509	421	55	1033	142.83	10.35	132.48
1513	421	55	1037	143.38	10.39	132.99
1517	421	55	1041	143.93	10.43	133.50
1521	421	55	1045	144.49	10.47	134.02
1525	421	55	1049	145.04	10.51	134.53
1529	421	55	1053	145.59	10.55	135.04
1533	421	55	1057	146.14	10.59	135.55
1537	421	55	1061	146.69	10.63	136.06
1541	421	55	1065	147.25	10.67	136.58
1545	421	55	1069	147.80	10.71	137.09
1549	421	55	1073	148.35	10.75	137.60
1553	421	55	1077	148.90	10.79	138.11
1557	421	55	1081	149.45	10.83	138.62
1561	421	55	1085	150.01	10.87	139.14
1565	421	55	1089	150.56	10.91	139.65
1569	421	55	1093	151.11	10.95	140.16
1573	421	55	1097	151.66	10.99	140.67
1577	421	55	1101	152.21	11.03	141.18
1581	421	55	1105	152.77	11.07	141.70
1585	421	55	1109	153.32	11.11	142.21
1589	421	55	1113	153.87	11.15	142.72
1593	421	55	1117	154.42	11.19	143.23
1597	421	55	1121	154.97	11.23	143.74
1601	421	55	1125	155.53	11.27	144.26
1605	421	55	1129	156.08	11.31	144.77
1609	421	55	1133	156.63	11.35	145.28
1613	421	55	1137	157.18	11.39	145.79
1617	421	55	1141	157.73	11.43	146.30
1621	421	55	1145	158.29	11.47	146.82
1625	421	55	1149	158.84	11.51	147.33
1629	421	55	1153	159.39	11.55	147.84
1633	421	55	1157	159.94	11.59	148.35
1637	421	55	1161	160.49	11.63	148.86
1641	421	55	1165	161.05	11.67	149.38
1645	421	55	1169	161.60	11.71	149.89
1649	421	55	1173	162.15	11.75	150.40
1653	421	55	1177	162.70	11.79	150.91
1657	421	55	1181	163.25	11.83	151.42
1661	421	55	1185	163.81	11.87	151.94
1665	421	55	1189	164.36	11.91	152.45
1669	421	55	1193	164.91	11.95	152.96
1673	421	55	1197	165.46	11.99	153.47
1677	421	55	1201	166.01	12.03	153.98
1681	421	55	1205	166.57	12.07	154.50
1685	421	55	1209	167.12	12.11	155.01
1689	421	55	1213	167.67	12.15	155.52
1693	421	55	1217	168.22	12.19	156.03
1697	421	55	1221	168.77	12.23	156.54
1701	421	55	1225	169.33	12.27	157.06
1705	421	55	1229	169.88	12.31	157.57
1709	421	55	1233	170.43	12.35	158.08
1713	421	55	1237	170.98	12.39	158.59
1717	421	55	1241	171.53	12.43	159.10
1721	421	55	1245	172.09	12.47	159.62
1725	421	55	1249	172.64	12.51	160.13
1729	421	55	1253	173.19	12.55	160.64
1733	421	55	1257	173.74	12.59	161.15

▼ 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	174.29	12.63	161.66
1741	421	55	1265	174.85	12.67	162.18
1745	421	55	1269	175.40	12.71	162.69
1749	421	55	1273	175.95	12.75	163.20
1753	421	55	1277	176.50	12.79	163.71
1757	421	55	1281	177.05	12.83	164.22
1761	421	55	1285	177.61	12.87	164.74
1765	421	55	1289	178.16	12.91	165.25
1769	421	55	1293	178.71	12.95	165.76
1773	421	55	1297	179.26	12.99	166.27
1777	421	55	1301	179.81	13.03	166.78
1781	421	55	1305	180.37	13.07	167.30
1785	421	55	1309	180.92	13.11	167.81
1789	421	55	1313	181.47	13.15	168.32
1793	421	55	1317	182.02	13.19	168.83
1797	421	55	1321	182.57	13.23	169.34
1801	421	55	1325	183.13	13.27	169.86
1805	421	55	1329	183.68	13.31	170.37
1809	421	55	1333	184.23	13.35	170.88
1813	421	55	1337	184.78	13.39	171.39
1817	421	55	1341	185.33	13.43	171.90
1821	421	55	1345	185.89	13.47	172.42
1825	421	55	1349	186.44	13.51	172.93
1829	421	55	1353	186.99	13.55	173.44
1833	421	55	1357	187.54	13.59	173.95
1837	421	55	1361	188.09	13.63	174.46
1841	421	55	1365	188.65	13.67	174.98
1845	421	55	1369	189.20	13.71	175.49
1849	421	55	1373	189.75	13.75	176.00
1853	421	55	1377	190.30	13.79	176.51
1857	421	55	1381	190.85	13.83	177.02
1861	421	55	1385	191.41	13.87	177.54
1865	421	55	1389	191.96	13.91	178.05
1869	421	55	1393	192.51	13.95	178.56
1873	421	55	1397	193.06	13.99	179.07
1877	421	55	1401	193.61	14.03	179.58
1881	421	55	1405	194.17	14.07	180.10
1885	421	55	1409	194.72	14.11	180.61
1889	421	55	1413	195.27	14.15	181.12
1893	421	55	1417	195.82	14.19	181.63
1897	421	55	1421	196.37	14.23	182.14
1901	421	55	1425	196.93	14.27	182.66
1905	421	55	1429	197.48	14.31	183.17
1909	421	55	1433	198.03	14.35	183.68
1913	421	55	1437	198.58	14.39	184.19
1917	421	55	1441	199.13	14.43	184.70
1921	421	55	1445	199.69	14.47	185.22
1925	421	55	1449	200.24	14.51	185.73
1929	421	55	1453	200.79	14.55	186.24
1933	421	55	1457	201.34	14.59	186.75
1937	421	55	1461	201.89	14.63	187.26
1941	421	55	1465	202.45	14.67	187.78
1945	421	55	1469	203.00	14.71	188.29
1949	421	55	1473	203.55	14.75	188.80
1953	421	55	1477	204.10	14.79	189.31
1957	421	55	1481	204.65	14.83	189.82
1961	421	55	1485	205.21	14.87	190.34
1965	421	55	1489	205.76	14.91	190.85
1969	421	55	1493	206.31	14.95	191.36
1973	421	55	1497	206.86	14.99	191.87

▼ 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	207.41	15.03	192.38
1981	421	55	1505	207.97	15.07	192.90
1985	421	55	1509	208.52	15.11	193.41
1989	421	55	1513	209.07	15.15	193.92
1993	421	55	1517	209.62	15.19	194.43
1997	421	55	1521	210.17	15.23	194.94
2001	421	55	1525	210.73	15.27	195.46
2005	421	55	1529	211.28	15.31	195.97
2009	421	55	1533	211.83	15.35	196.48
2013	421	55	1537	212.38	15.39	196.99
2017	421	55	1541	212.93	15.43	197.50
2021	421	55	1545	213.49	15.47	198.02
2025	421	55	1549	214.04	15.51	198.53
2029	421	55	1553	214.59	15.55	199.04
2033	421	55	1557	215.14	15.59	199.55
2037	421	55	1561	215.69	15.63	200.06
2041	421	55	1565	216.25	15.67	200.58
2045	421	55	1569	216.80	15.71	201.09
2049	421	55	1573	217.35	15.75	201.60
2053	421	55	1577	217.90	15.79	202.11
2057	421	55	1581	218.45	15.83	202.62
2061	421	55	1585	219.01	15.87	203.14
2065	421	55	1589	219.56	15.91	203.65
2069	421	55	1593	220.11	15.95	204.16
2073	421	55	1597	220.66	15.99	204.67
2077	421	55	1601	221.21	16.03	205.18
2081	421	55	1605	221.77	16.07	205.70
2085	421	55	1609	222.32	16.11	206.21
2089	421	55	1613	222.87	16.15	206.72
2093	421	55	1617	223.42	16.19	207.23
2097	421	55	1621	223.97	16.23	207.74
2101	421	55	1625	224.53	16.27	208.26
2105	421	55	1629	225.08	16.31	208.77
2109	421	55	1633	225.63	16.35	209.28
2113	421	55	1637	226.18	16.39	209.79
2117	421	55	1641	226.73	16.43	210.30
2121	421	55	1645	227.29	16.47	210.82
2125	421	55	1649	227.84	16.51	211.33
2129	421	55	1653	228.39	16.55	211.84
2133	421	55	1657	228.94	16.59	212.35
2137	421	55	1661	229.49	16.63	212.86
2141	421	55	1665	230.05	16.67	213.38
2145	421	55	1669	230.60	16.71	213.89
2149	421	55	1673	231.15	16.75	214.40
2153	421	55	1677	231.70	16.79	214.91
2157	421	55	1681	232.25	16.83	215.42
2161	421	55	1685	232.81	16.87	215.94
2165	421	55	1689	233.36	16.91	216.45
2169	421	55	1693	233.91	16.95	216.96
2173	421	55	1697	234.46	16.99	217.47
2177	421	55	1701	235.01	17.03	217.98
2181	421	55	1705	235.57	17.07	218.50
2185	421	55	1709	236.12	17.11	219.01
2189	421	55	1713	236.67	17.15	219.52
2193	421	55	1717	237.22	17.19	220.03
2197	421	55	1721	237.77	17.23	220.54
2201	421	55	1725	238.33	17.27	221.06
2205	421	55	1729	238.88	17.31	221.57
2209	421	55	1733	239.43	17.35	222.08
2213	421	55	1737	239.98	17.39	222.59

▼ 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	240.53	17.43	223.10
2221	421	55	1745	241.09	17.47	223.62
2225	421	55	1749	241.64	17.51	224.13
2229	421	55	1753	242.19	17.55	224.64
2233	421	55	1757	242.74	17.59	225.15
2237	421	55	1761	243.29	17.63	225.66
2241	421	55	1765	243.85	17.67	226.18
2245	421	55	1769	244.40	17.71	226.69
2249	421	55	1773	244.95	17.75	227.20
2253	421	55	1777	245.50	17.79	227.71
2257	421	55	1781	246.05	17.83	228.22
2261	421	55	1785	246.61	17.87	228.74
2265	421	55	1789	247.16	17.91	229.25
2269	421	55	1793	247.71	17.95	229.76
2273	421	55	1797	248.26	17.99	230.27
2277	421	55	1801	248.81	18.03	230.78
2281	421	55	1805	249.37	18.07	231.30
2285	421	55	1809	249.92	18.11	231.81
2289	421	55	1813	250.47	18.15	232.32
2293	421	55	1817	251.02	18.19	232.83
2297	421	55	1821	251.57	18.23	233.34
2301	421	55	1825	252.13	18.27	233.86
2305	421	55	1829	252.68	18.31	234.37
2309	421	55	1833	253.23	18.35	234.88
2313	421	55	1837	253.78	18.39	235.39
2317	421	55	1841	254.33	18.43	235.90
2321	421	55	1845	254.89	18.47	236.42
2325	421	55	1849	255.44	18.51	236.93
2329	421	55	1853	255.99	18.55	237.44
2333	421	55	1857	256.54	18.59	237.95
2337	421	55	1861	257.09	18.63	238.46
2341	421	55	1865	257.65	18.67	238.98
2345	421	55	1869	258.20	18.71	239.49
2349	421	55	1873	258.75	18.75	240.00
2353	421	55	1877	259.30	18.79	240.51
2357	421	55	1881	259.85	18.83	241.02
2361	421	55	1885	260.41	18.87	241.54
2365	421	55	1889	260.96	18.91	242.05
2369	421	55	1893	261.51	18.95	242.56
2373	421	55	1897	262.06	18.99	243.07
2377	421	55	1901	262.61	19.03	243.58
2381	421	55	1905	263.17	19.07	244.10
2385	421	55	1909	263.72	19.11	244.61
2389	421	55	1913	264.27	19.15	245.12
2393	421	55	1917	264.82	19.19	245.63
2397	421	55	1921	265.37	19.23	246.14
2401	421	55	1925	265.93	19.27	246.66
2405	421	55	1929	266.48	19.31	247.17
2409	421	55	1933	267.03	19.35	247.68
2413	421	55	1937	267.58	19.39	248.19
2417	421	55	1941	268.13	19.43	248.70
2421	421	55	1945	268.69	19.47	249.22
2425	421	55	1949	269.24	19.51	249.73
2429	421	55	1953	269.79	19.55	250.24
2433	421	55	1957	270.34	19.59	250.75
2437	421	55	1961	270.89	19.63	251.26
2441	421	55	1965	271.45	19.67	251.78
2445	421	55	1969	272.00	19.71	252.29
2449	421	55	1973	272.55	19.75	252.80
2453	421	55	1977	273.10	19.79	253.31

▼ 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	273.65	19.83	253.82
2461	421	55	1985	274.21	19.87	254.34
2465	421	55	1989	274.76	19.91	254.85
2469	421	55	1993	275.31	19.95	255.36
2473	421	55	1997	275.86	19.99	255.87
2477	421	55	2001	276.41	20.03	256.38
2481	421	55	2005	276.97	20.07	256.90
2485	421	55	2009	277.52	20.11	257.41
2489	421	55	2013	278.07	20.15	257.92
2493	421	55	2017	278.62	20.19	258.43
2497	421	55	2021	279.17	20.23	258.94
2501	421	55	2025	279.73	20.27	259.46
2505	421	55	2029	280.28	20.31	259.97
2509	421	55	2033	280.83	20.35	260.48
2513	421	55	2037	281.38	20.39	260.99
2517	421	55	2041	281.93	20.43	261.50
2521	421	55	2045	282.49	20.47	262.02
2525	421	55	2049	283.04	20.51	262.53
2529	421	55	2053	283.59	20.55	263.04
2533	421	55	2057	284.14	20.59	263.55
2537	421	55	2061	284.69	20.63	264.06
2541	421	55	2065	285.25	20.67	264.58
2545	421	55	2069	285.80	20.71	265.09
2549	421	55	2073	286.35	20.75	265.60
2553	421	55	2077	286.90	20.79	266.11
2557	421	55	2081	287.45	20.83	266.62
2561	421	55	2085	288.01	20.87	267.14
2565	421	55	2089	288.56	20.91	267.65
2569	421	55	2093	289.11	20.95	268.16
2573	421	55	2097	289.66	20.99	268.67
2577	421	55	2101	290.21	21.03	269.18
2581	421	55	2105	290.77	21.07	269.70
2585	421	55	2109	291.32	21.11	270.21
2589	421	55	2113	291.87	21.15	270.72
2593	421	55	2117	292.42	21.19	271.23
2597	421	55	2121	292.97	21.23	271.74
2601	421	55	2125	293.53	21.27	272.26
2605	421	55	2129	294.08	21.31	272.77
2609	421	55	2133	294.63	21.35	273.28
2613	421	55	2137	295.18	21.39	273.79
2617	421	55	2141	295.73	21.43	274.30
2621	421	55	2145	296.29	21.47	274.82
2625	421	55	2149	296.84	21.51	275.33
2629	421	55	2153	297.39	21.55	275.84
2633	421	55	2157	297.94	21.59	276.35
2637	421	55	2161	298.49	21.63	276.86
2641	421	55	2165	299.05	21.67	277.38
2645	421	55	2169	299.60	21.71	277.89
2649	421	55	2173	300.15	21.75	278.40
2653	421	55	2177	300.70	21.79	278.91
2657	421	55	2181	301.25	21.83	279.42
2661	421	55	2185	301.81	21.87	279.94
2665	421	55	2189	302.36	21.91	280.45
2669	421	55	2193	302.91	21.95	280.96
2673	421	55	2197	303.46	21.99	281.47
2677	421	55	2201	304.01	22.03	281.98
2681	421	55	2205	304.57	22.07	282.50
2685	421	55	2209	305.12	22.11	283.01
2689	421	55	2213	305.67	22.15	283.52
2693	421	55	2217	306.22	22.19	284.03



▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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	306.77	22.23	284.54
2701	421	55	2225	307.33	22.27	285.06
2705	421	55	2229	307.88	22.31	285.57
2709	421	55	2233	308.43	22.35	286.08
2713	421	55	2237	308.98	22.39	286.59
2717	421	55	2241	309.53	22.43	287.10
2721	421	55	2245	310.09	22.47	287.62
2725	421	55	2249	310.64	22.51	288.13
2729	421	55	2253	311.19	22.55	288.64
2733	421	55	2257	311.74	22.59	289.15
2737	421	55	2261	312.29	22.63	289.66
2741	421	55	2265	312.85	22.67	290.18
2745	421	55	2269	313.40	22.71	290.69
2749	421	55	2273	313.95	22.75	291.20
2753	421	55	2277	314.50	22.79	291.71
2757	421	55	2281	315.05	22.83	292.22
2761	421	55	2285	315.61	22.87	292.74
2765	421	55	2289	316.16	22.91	293.25
2769	421	55	2293	316.71	22.95	293.76
2773	421	55	2297	317.26	22.99	294.27
2777	421	55	2301	317.81	23.03	294.78
2781	421	55	2305	318.37	23.07	295.30
2785	421	55	2309	318.92	23.11	295.81
2789	421	55	2313	319.47	23.15	296.32
2793	421	55	2317	320.02	23.19	296.83
2797	421	55	2321	320.57	23.23	297.34
2801	421	55	2325	321.13	23.27	297.86
2805	421	55	2329	321.68	23.31	298.37
2809	421	55	2333	322.23	23.35	298.88
2813	421	55	2337	322.78	23.39	299.39
2817	421	55	2341	323.33	23.43	299.90
2821	421	55	2345	323.89	23.47	300.42
2825	421	55	2349	324.44	23.51	300.93
2829	421	55	2353	324.99	23.55	301.44
2833	421	55	2357	325.54	23.59	301.95
2837	421	55	2361	326.09	23.63	302.46
2841	421	55	2365	326.65	23.67	302.98
2845	421	55	2369	327.20	23.71	303.49
2849	421	55	2373	327.75	23.75	304.00
2853	421	55	2377	328.30	23.79	304.51
2857	421	55	2381	328.85	23.83	305.02
2861	421	55	2385	329.41	23.87	305.54
2865	421	55	2389	329.96	23.91	306.05
2869	421	55	2393	330.51	23.95	306.56
2873	421	55	2397	331.06	23.99	307.07
2877	421	55	2401	331.61	24.03	307.58
2881	421	55	2405	332.17	24.07	308.10
2885	421	55	2409	332.72	24.11	308.61
2889	421	55	2413	333.27	24.15	309.12
2893	421	55	2417	333.82	24.19	309.63
2897	421	55	2421	334.37	24.23	310.14
2901	421	55	2425	334.93	24.27	310.66
2905	421	55	2429	335.48	24.31	311.17
2909	421	55	2433	336.03	24.35	311.68
2913	421	55	2437	336.58	24.39	312.19
2917	421	55	2441	337.13	24.43	312.70
2921	421	55	2445	337.69	24.47	313.22
2925	421	55	2449	338.24	24.51	313.73
2929	421	55	2453	338.79	24.55	314.24
2933	421	55	2457	339.34	24.59	314.75

▼ 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	339.89	24.63	315.26
2941	421	55	2465	340.45	24.67	315.78
2945	421	55	2469	341.00	24.71	316.29
2949	421	55	2473	341.55	24.75	316.80
2953	421	55	2477	342.10	24.79	317.31
2957	421	55	2481	342.65	24.83	317.82
2961	421	55	2485	343.21	24.87	318.34
2965	421	55	2489	343.76	24.91	318.85
2969	421	55	2493	344.31	24.95	319.36
2973	421	55	2497	344.86	24.99	319.87
2977	421	55	2501	345.41	25.03	320.38
2981	421	55	2505	345.97	25.07	320.90
2985	421	55	2509	346.52	25.11	321.41
2989	421	55	2513	347.07	25.15	321.92
2993	421	55	2517	347.62	25.19	322.43
2997	421	55	2521	348.17	25.23	322.94
3001	421	55	2525	348.73	25.27	323.46
3005	421	55	2529	349.28	25.31	323.97
3009	421	55	2533	349.83	25.35	324.48
3013	421	55	2537	350.38	25.39	324.99
3017	421	55	2541	350.93	25.43	325.50
3021	421	55	2545	351.49	25.47	326.02
3025	421	55	2549	352.04	25.51	326.53
3029	421	55	2553	352.59	25.55	327.04
3033	421	55	2557	353.14	25.59	327.55
3037	421	55	2561	353.69	25.63	328.06
3041	421	55	2565	354.25	25.67	328.58
3045	421	55	2569	354.80	25.71	329.09
3049	421	55	2573	355.35	25.75	329.60
3053	421	55	2577	355.90	25.79	330.11
3057	421	55	2581	356.45	25.83	330.62
3061	421	55	2585	357.01	25.87	331.14
3065	421	55	2589	357.56	25.91	331.65
3069	421	55	2593	358.11	25.95	332.16
3073	421	55	2597	358.66	25.99	332.67
3077	421	55	2601	359.21	26.03	333.18
3081	421	55	2605	359.77	26.07	333.70
3085	421	55	2609	360.32	26.11	334.21
3089	421	55	2613	360.87	26.15	334.72
3093	421	55	2617	361.42	26.19	335.23
3097	421	55	2621	361.97	26.23	335.74
3101	421	55	2625	362.53	26.27	336.26
3105	421	55	2629	363.08	26.31	336.77
3109	421	55	2633	363.63	26.35	337.28
3113	421	55	2637	364.18	26.39	337.79
3117	421	55	2641	364.73	26.43	338.30
3121	421	55	2645	365.29	26.47	338.82
3125	421	55	2649	365.84	26.51	339.33
3129	421	55	2653	366.39	26.55	339.84
3133	421	55	2657	366.94	26.59	340.35
3137	421	55	2661	367.49	26.63	340.86
3141	421	55	2665	368.05	26.67	341.38
3145	421	55	2669	368.60	26.71	341.89
3149	421	55	2673	369.15	26.75	342.40
3153	421	55	2677	369.70	26.79	342.91
3157	421	55	2681	370.25	26.83	343.42
3161	421	55	2685	370.81	26.87	343.93
3163	421	55	2687	370.81	26.87	343.94

If the employee's gross pay is over £3163, go to page 56.

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

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

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

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

Step	Action	Example (based on Table A with total monthly earnings of £5063.29)		
1	subtract the UEL figure from the total gross pay	£5063.29 - £3163.00 = £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 57	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	<b>Total of employee's and employer's NICs payable</b>	<b>Employee's NICs payable</b>
		£1000	£138.00	£10.00
		£900	£124.20	£9.00
		<b>Totals</b>	<b>£262.20</b>	<b>£19.00</b>
5	<b>add the further totals of employee's and employer's NICs and employee's NICs</b> worked out on the earnings above the UEL - columns 1d and 1e of the additional gross pay tables - to the totals of employee's and employer's NICs and employee'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)	
		+£639.51 (due for employee and employer on earnings at UEL)	£295.57 (due for employee on earnings at UEL)	
		<b>Totals</b>	<b>£901.71</b>	<b>£314.57</b>
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	901.71	314.57

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

▼ 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



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

Leaflet CF391(IOM) from April 2010  
Prepared by:

National Insurance Section  
Income Tax Division, The Treasury  
Government Offices, Bucks Road  
Douglas, Isle of Man  
Website: [www.gov.im/treasury/incometax](http://www.gov.im/treasury/incometax)