



Isle of Man
Government

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

Standard Rate Tables "A" and "J"
6 April 2013 to 5 April 2014, 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.**

In the Isle of Man (IOM), rates of National Insurance will remain unchanged from 6 April 2013 however the Lower Earnings Limit (LEL) has been increased to £109 per week, the primary (employee) and secondary (employer) thresholds are still split and are set at £120 and £117 per week respectively. A new threshold for reporting purposes is the Upper Accrual Point (UAP) it has existed since 2009 as the upper cap on earnings when determining entitlement to the state second pension, however 2013/14 is the first year when the Upper Earnings limit (UEL) has exceeded the UAP. The UAP is set at £770 per week and the UEL has been increased to £784 per week.

In the United Kingdom (UK), rates of National Insurance have remained static for 2013/14. The primary (employee) and secondary (employer) thresholds have been increased to £149 and £148 per week respectively and the UEL has decreased to £797 per week.

Depending on which one of the circumstances shown below is applicable you may have to use either the IOM or UK figures for an employee. Where you are required to use the UK figures you should use the UK tables, available online at www.hmrc.gov.uk/nic/nitables.htm, to calculate the amount of NICs due. Employers with employees in these circumstances should contact the Isle of Man Income Tax Division's National Insurance Section on (01624) 685177 for information on how to submit their earnings details at the end of the tax year.

Use UK 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 IOM Tables

IOM Employment Arrangements

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

Temporary Workers

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

Employment Abroad

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

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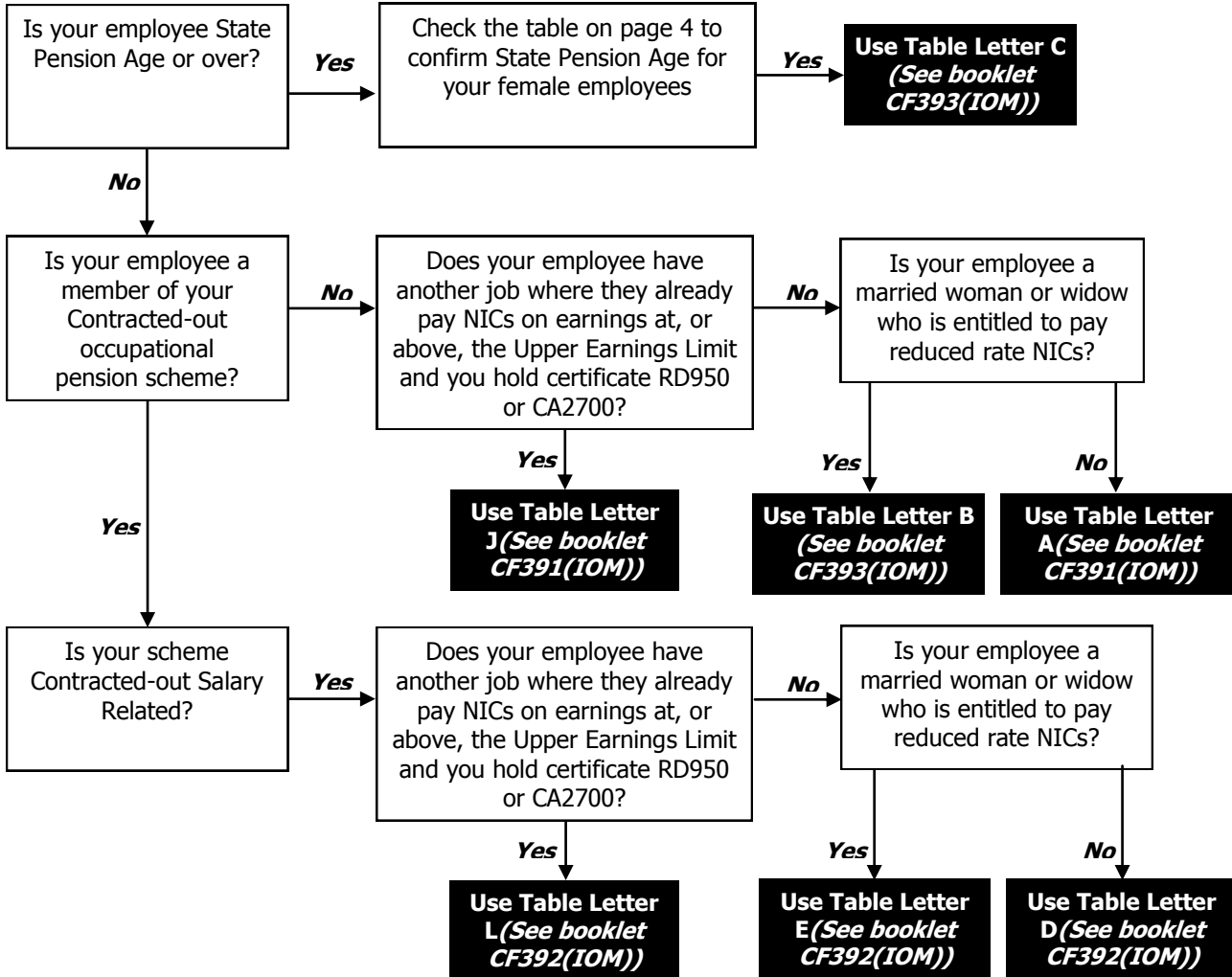
Save money - avoid errors	
You may find this checklist useful when completing your end of year returns	Something you may wish to consider throughout the year to make sure the correct information is held
<ul style="list-style-type: none"> • Have you used the correct T11 and T14? • The T14 must show "2013/2014" 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 or E reduced rate contributions? If not, you must deduct full rate contributions at A or D • Have you any employees nearing State Pension Age? You can check state pension ages by contacting us on 01624 685177 or check online at www.direct.gov.uk and search for 'state pension age calculator'. Use category C for employees for whom you hold a valid age exception certificate • When completing your T14s or electronic return file <ul style="list-style-type: none"> - you must show your employee's full name, National Insurance number, date of birth and address. - is the correct category of contribution shown? This is usually either A, B, C, D, E, J or L - have you checked that your addition is correct before entering the contribution amounts? • Is the information from every T14 included in the totals on your T37? • 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. 	<ul style="list-style-type: none"> • Make sure your staff know they must notify you and the Division's National Insurance section of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B or E contributions.
	Software
	<ul style="list-style-type: none"> • Has your software been upgraded for 2013 - 2014?

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 2013 – 2014.

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



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

Important - please note:

NIC Tables are renewed every Tax Year. Check you are using the correct tables for 2013/2014.

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

State Pension Age table for women born between 6 October 1951 and 5 April 1952

Due to changes in Social Security legislation, which came into effect from 6 April 2010 women will remain liable to pay National Insurance contributions after their 60th birthday until they reach their revised State Pension Age.

To check the date on which a female employee will reach State Pension Age, find their date of birth in the first column and check the second column to find the date at which they will reach State Pension Age. For example, if the employee's date of birth is 20 December 1951, they will reach State Pension Age on 6 September 2013.

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

Date of birth	State Pension Age Date
06/10/1951 - 05/11/1951	06/05/2013
06/11/1951 - 05/12/1951	06/07/2013
06/12/1951 - 05/01/1952	06/09/2013
06/01/1952 - 05/02/1952	06/11/2013
06/02/1952 - 05/03/1952	06/01/2014
06/03/1952 - 05/04/1952	06/03/2014

You can also check online at www.direct.gov.uk and search for 'state pension age calculator'.

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 and general information, please see the Employer's Guide to National Insurance Contributions CWG2(IOM).

Are you using the right tables?

Only use these tables between **6 April 2013** and **5 April 2014**, i.e. the 2013-2014 tax year.

Only use the tables in this booklet for employees who are employed in the 2013-2014 tax year, and for whom National Insurance contributions (NICs) are payable under contribution table letter A or contribution table letter J (see page 3).

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

About these tables

The tables under letters A and J contain 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 or 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.

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 80.
- 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 calculate NICs for a company director, please contact the Income Tax Division's National Insurance Section on 01624 685177.

Changes to your circumstances

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

Earnings limits and NIC rates

LEL = Lower Earnings Limit

PT = Primary Threshold (employee's)

ST = Secondary Threshold (employer's)

UAP = Upper Accrual Point

UEL = Upper Earnings Limit

Employee's contribution		Employer's contribution		
Earnings limits	Table letter A	Table letter J	Earnings limits	Table letters A and J
Up to the LEL Below 109.00 weekly, or below 473.00 monthly, or below 5668.00 yearly	Nil	Nil	Up to the LEL Below 109.00 weekly, or below 473.00 monthly, or below 5668.00 yearly	Nil
LEL to PT £109.00 to £120.00 weekly, or £473.00 to £520.00 monthly, or £5668.00 to £6240.00 yearly	0%	0%	LEL to ST £109.00 to £117.00 weekly, or £473.00 to £507.00 monthly, or £5668.00 to £6084.00 yearly	0%
PT to UAP £120.01 to £770.00 weekly, or £520.01 to £3337.00 monthly, or £6240.01 to £40040.00 yearly	11%	1%	ST to UAP £117.01 to £770.00 weekly, or £507.01 to £3337.00 monthly, or £6084.01 to £40040.00 yearly	12.8%
UAP to UEL £770.01 to £784.00 weekly, or £3337.01 to £3398.00 monthly, or £40040.01 to £40768.00 yearly	11%	1%	UAP to UEL £770.01 to £784.00 weekly, or £3337.01 to £3398.00 monthly, or £40040.01 to £40768.00 yearly	12.8%
Above UEL Over £784.00 weekly, or over £3398.00 monthly, or over £40768.00 yearly	1%	1%	Above UEL Over £784.00 weekly, or over £3398.00 monthly, or over £40768.00 yearly	12.8%

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

Example

A monthly paid male employee in not contracted-out employment earns £886.85, payable on 29 May 2013 (tax month 2).

NICs are due under Monthly Table letter A. The nearest lower figure to £886.85 is £885

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)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
£ 885	£ 473	£ 47	£ 365	£ 0	£ 0	£ 89.01	£ 40.37	£ 48.64

Extract from Form T11

Earnings details					Contribution details	
Earnings at the LEL (where earnings are equal to or exceed the LEL) Whole pounds only 1a	Earnings above the LEL, up to and including the PT Whole pounds only 1b	Earnings above the PT, up to and including the UAP Whole pounds only 1c	Earnings above the UAP, up to and includ- ing the UEL Whole pounds only 1d	Earnings above the UEL Whole pounds only 1e	Total of employee's and employer's contri- butions, mark minus amounts 'M' £ & p 1f	Employee's contributions payable on all earnings above the PT £ & p 1g
473	47	365	0	0	89.01	40.37

Weekly table for not contracted-out standard rate contributions for use from 6 April 2013 to 5 April 2014

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 2013-2014.
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in booklet CF393(IOM).
- employees who are State Pension Age or over, see Table C, in booklet CF393(IOM).
- employees for whom you hold form RD950(IOM) or CA2700, see Table J in this booklet.

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-1g of the table to columns 1a-1g 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 80.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
*	1a	1b	1c	1d	1e	1f	1g	*
£	£	£	£	£	£	£ p	£ p	£ p
Up to and including 108.99	No NIC liability, make no entries on forms T11 and T14							
109	109	0	0	0	0	0.00	0.00	0.00
110	109	1	0	0	0	0.00	0.00	0.00
111	109	2	0	0	0	0.00	0.00	0.00
112	109	3	0	0	0	0.00	0.00	0.00
113	109	4	0	0	0	0.00	0.00	0.00
114	109	5	0	0	0	0.00	0.00	0.00
115	109	6	0	0	0	0.00	0.00	0.00
116	109	7	0	0	0	0.00	0.00	0.00
117	109	8	0	0	0	0.00	0.00	0.00
118	109	9	0	0	0	0.19	0.00	0.19
119	109	10	0	0	0	0.32	0.00	0.32
120	109	11	0	0	0	0.45	0.00	0.45
121	109	11	1	0	0	0.75	0.17	0.58
122	109	11	2	0	0	0.98	0.28	0.70
123	109	11	3	0	0	1.22	0.39	0.83
124	109	11	4	0	0	1.46	0.50	0.96
125	109	11	5	0	0	1.70	0.61	1.09
126	109	11	6	0	0	1.94	0.72	1.22
127	109	11	7	0	0	2.17	0.83	1.34

Weekly table

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

Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
128	109	11	8	0	0	2.41	0.94	1.47
129	109	11	9	0	0	2.65	1.05	1.60
130	109	11	10	0	0	2.89	1.16	1.73
131	109	11	11	0	0	3.13	1.27	1.86
132	109	11	12	0	0	3.36	1.38	1.98
133	109	11	13	0	0	3.60	1.49	2.11
134	109	11	14	0	0	3.84	1.60	2.24
135	109	11	15	0	0	4.08	1.71	2.37
136	109	11	16	0	0	4.32	1.82	2.50
137	109	11	17	0	0	4.55	1.93	2.62
138	109	11	18	0	0	4.79	2.04	2.75
139	109	11	19	0	0	5.03	2.15	2.88
140	109	11	20	0	0	5.27	2.26	3.01
141	109	11	21	0	0	5.51	2.37	3.14
142	109	11	22	0	0	5.74	2.48	3.26
143	109	11	23	0	0	5.98	2.59	3.39
144	109	11	24	0	0	6.22	2.70	3.52
145	109	11	25	0	0	6.46	2.81	3.65
146	109	11	26	0	0	6.70	2.92	3.78
147	109	11	27	0	0	6.93	3.03	3.90
148	109	11	28	0	0	7.17	3.14	4.03
149	109	11	29	0	0	7.41	3.25	4.16
150	109	11	30	0	0	7.65	3.36	4.29
151	109	11	31	0	0	7.89	3.47	4.42
152	109	11	32	0	0	8.12	3.58	4.54
153	109	11	33	0	0	8.36	3.69	4.67
154	109	11	34	0	0	8.60	3.80	4.80
155	109	11	35	0	0	8.84	3.91	4.93
156	109	11	36	0	0	9.08	4.02	5.06
157	109	11	37	0	0	9.31	4.13	5.18
158	109	11	38	0	0	9.55	4.24	5.31
159	109	11	39	0	0	9.79	4.35	5.44
160	109	11	40	0	0	10.03	4.46	5.57
161	109	11	41	0	0	10.27	4.57	5.70
162	109	11	42	0	0	10.50	4.68	5.82
163	109	11	43	0	0	10.74	4.79	5.95
164	109	11	44	0	0	10.98	4.90	6.08
165	109	11	45	0	0	11.22	5.01	6.21
166	109	11	46	0	0	11.46	5.12	6.34
167	109	11	47	0	0	11.69	5.23	6.46

Weekly table

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

Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
168	109	11	48	0	0	11.93	5.34	6.59
169	109	11	49	0	0	12.17	5.45	6.72
170	109	11	50	0	0	12.41	5.56	6.85
171	109	11	51	0	0	12.65	5.67	6.98
172	109	11	52	0	0	12.88	5.78	7.10
173	109	11	53	0	0	13.12	5.89	7.23
174	109	11	54	0	0	13.36	6.00	7.36
175	109	11	55	0	0	13.60	6.11	7.49
176	109	11	56	0	0	13.84	6.22	7.62
177	109	11	57	0	0	14.07	6.33	7.74
178	109	11	58	0	0	14.31	6.44	7.87
179	109	11	59	0	0	14.55	6.55	8.00
180	109	11	60	0	0	14.79	6.66	8.13
181	109	11	61	0	0	15.03	6.77	8.26
182	109	11	62	0	0	15.26	6.88	8.38
183	109	11	63	0	0	15.50	6.99	8.51
184	109	11	64	0	0	15.74	7.10	8.64
185	109	11	65	0	0	15.98	7.21	8.77
186	109	11	66	0	0	16.22	7.32	8.90
187	109	11	67	0	0	16.45	7.43	9.02
188	109	11	68	0	0	16.69	7.54	9.15
189	109	11	69	0	0	16.93	7.65	9.28
190	109	11	70	0	0	17.17	7.76	9.41
191	109	11	71	0	0	17.41	7.87	9.54
192	109	11	72	0	0	17.64	7.98	9.66
193	109	11	73	0	0	17.88	8.09	9.79
194	109	11	74	0	0	18.12	8.20	9.92
195	109	11	75	0	0	18.36	8.31	10.05
196	109	11	76	0	0	18.60	8.42	10.18
197	109	11	77	0	0	18.83	8.53	10.30
198	109	11	78	0	0	19.07	8.64	10.43
199	109	11	79	0	0	19.31	8.75	10.56
200	109	11	80	0	0	19.55	8.86	10.69
201	109	11	81	0	0	19.79	8.97	10.82
202	109	11	82	0	0	20.02	9.08	10.94
203	109	11	83	0	0	20.26	9.19	11.07
204	109	11	84	0	0	20.50	9.30	11.20
205	109	11	85	0	0	20.74	9.41	11.33
206	109	11	86	0	0	20.98	9.52	11.46
207	109	11	87	0	0	21.21	9.63	11.58

Weekly table

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

Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
208	109	11	88	0	0	21.45	9.74	11.71
209	109	11	89	0	0	21.69	9.85	11.84
210	109	11	90	0	0	21.93	9.96	11.97
211	109	11	91	0	0	22.17	10.07	12.10
212	109	11	92	0	0	22.40	10.18	12.22
213	109	11	93	0	0	22.64	10.29	12.35
214	109	11	94	0	0	22.88	10.40	12.48
215	109	11	95	0	0	23.12	10.51	12.61
216	109	11	96	0	0	23.36	10.62	12.74
217	109	11	97	0	0	23.59	10.73	12.86
218	109	11	98	0	0	23.83	10.84	12.99
219	109	11	99	0	0	24.07	10.95	13.12
220	109	11	100	0	0	24.31	11.06	13.25
221	109	11	101	0	0	24.55	11.17	13.38
222	109	11	102	0	0	24.78	11.28	13.50
223	109	11	103	0	0	25.02	11.39	13.63
224	109	11	104	0	0	25.26	11.50	13.76
225	109	11	105	0	0	25.50	11.61	13.89
226	109	11	106	0	0	25.74	11.72	14.02
227	109	11	107	0	0	25.97	11.83	14.14
228	109	11	108	0	0	26.21	11.94	14.27
229	109	11	109	0	0	26.45	12.05	14.40
230	109	11	110	0	0	26.69	12.16	14.53
231	109	11	111	0	0	26.93	12.27	14.66
232	109	11	112	0	0	27.16	12.38	14.78
233	109	11	113	0	0	27.40	12.49	14.91
234	109	11	114	0	0	27.64	12.60	15.04
235	109	11	115	0	0	27.88	12.71	15.17
236	109	11	116	0	0	28.12	12.82	15.30
237	109	11	117	0	0	28.35	12.93	15.42
238	109	11	118	0	0	28.59	13.04	15.55
239	109	11	119	0	0	28.83	13.15	15.68
240	109	11	120	0	0	29.07	13.26	15.81
241	109	11	121	0	0	29.31	13.37	15.94
242	109	11	122	0	0	29.54	13.48	16.06
243	109	11	123	0	0	29.78	13.59	16.19
244	109	11	124	0	0	30.02	13.70	16.32
245	109	11	125	0	0	30.26	13.81	16.45
246	109	11	126	0	0	30.50	13.92	16.58
247	109	11	127	0	0	30.73	14.03	16.70

Weekly table

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

Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
248	109	11	128	0	0	30.97	14.14	16.83
249	109	11	129	0	0	31.21	14.25	16.96
250	109	11	130	0	0	31.45	14.36	17.09
251	109	11	131	0	0	31.69	14.47	17.22
252	109	11	132	0	0	31.92	14.58	17.34
253	109	11	133	0	0	32.16	14.69	17.47
254	109	11	134	0	0	32.40	14.80	17.60
255	109	11	135	0	0	32.64	14.91	17.73
256	109	11	136	0	0	32.88	15.02	17.86
257	109	11	137	0	0	33.11	15.13	17.98
258	109	11	138	0	0	33.35	15.24	18.11
259	109	11	139	0	0	33.59	15.35	18.24
260	109	11	140	0	0	33.83	15.46	18.37
261	109	11	141	0	0	34.07	15.57	18.50
262	109	11	142	0	0	34.30	15.68	18.62
263	109	11	143	0	0	34.54	15.79	18.75
264	109	11	144	0	0	34.78	15.90	18.88
265	109	11	145	0	0	35.02	16.01	19.01
266	109	11	146	0	0	35.26	16.12	19.14
267	109	11	147	0	0	35.49	16.23	19.26
268	109	11	148	0	0	35.73	16.34	19.39
269	109	11	149	0	0	35.97	16.45	19.52
270	109	11	150	0	0	36.21	16.56	19.65
271	109	11	151	0	0	36.45	16.67	19.78
272	109	11	152	0	0	36.68	16.78	19.90
273	109	11	153	0	0	36.92	16.89	20.03
274	109	11	154	0	0	37.16	17.00	20.16
275	109	11	155	0	0	37.40	17.11	20.29
276	109	11	156	0	0	37.64	17.22	20.42
277	109	11	157	0	0	37.87	17.33	20.54
278	109	11	158	0	0	38.11	17.44	20.67
279	109	11	159	0	0	38.35	17.55	20.80
280	109	11	160	0	0	38.59	17.66	20.93
281	109	11	161	0	0	38.83	17.77	21.06
282	109	11	162	0	0	39.06	17.88	21.18
283	109	11	163	0	0	39.30	17.99	21.31
284	109	11	164	0	0	39.54	18.10	21.44
285	109	11	165	0	0	39.78	18.21	21.57
286	109	11	166	0	0	40.02	18.32	21.70
287	109	11	167	0	0	40.25	18.43	21.82

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
288	109	11	168	0	0	40.49	18.54	21.95
289	109	11	169	0	0	40.73	18.65	22.08
290	109	11	170	0	0	40.97	18.76	22.21
291	109	11	171	0	0	41.21	18.87	22.34
292	109	11	172	0	0	41.44	18.98	22.46
293	109	11	173	0	0	41.68	19.09	22.59
294	109	11	174	0	0	41.92	19.20	22.72
295	109	11	175	0	0	42.16	19.31	22.85
296	109	11	176	0	0	42.40	19.42	22.98
297	109	11	177	0	0	42.63	19.53	23.10
298	109	11	178	0	0	42.87	19.64	23.23
299	109	11	179	0	0	43.11	19.75	23.36
300	109	11	180	0	0	43.35	19.86	23.49
301	109	11	181	0	0	43.59	19.97	23.62
302	109	11	182	0	0	43.82	20.08	23.74
303	109	11	183	0	0	44.06	20.19	23.87
304	109	11	184	0	0	44.30	20.30	24.00
305	109	11	185	0	0	44.54	20.41	24.13
306	109	11	186	0	0	44.78	20.52	24.26
307	109	11	187	0	0	45.01	20.63	24.38
308	109	11	188	0	0	45.25	20.74	24.51
309	109	11	189	0	0	45.49	20.85	24.64
310	109	11	190	0	0	45.73	20.96	24.77
311	109	11	191	0	0	45.97	21.07	24.90
312	109	11	192	0	0	46.20	21.18	25.02
313	109	11	193	0	0	46.44	21.29	25.15
314	109	11	194	0	0	46.68	21.40	25.28
315	109	11	195	0	0	46.92	21.51	25.41
316	109	11	196	0	0	47.16	21.62	25.54
317	109	11	197	0	0	47.39	21.73	25.66
318	109	11	198	0	0	47.63	21.84	25.79
319	109	11	199	0	0	47.87	21.95	25.92
320	109	11	200	0	0	48.11	22.06	26.05
321	109	11	201	0	0	48.35	22.17	26.18
322	109	11	202	0	0	48.58	22.28	26.30
323	109	11	203	0	0	48.82	22.39	26.43
324	109	11	204	0	0	49.06	22.50	26.56
325	109	11	205	0	0	49.30	22.61	26.69
326	109	11	206	0	0	49.54	22.72	26.82
327	109	11	207	0	0	49.77	22.83	26.94

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
328	109	11	208	0	0	50.01	22.94	27.07
329	109	11	209	0	0	50.25	23.05	27.20
330	109	11	210	0	0	50.49	23.16	27.33
331	109	11	211	0	0	50.73	23.27	27.46
332	109	11	212	0	0	50.96	23.38	27.58
333	109	11	213	0	0	51.20	23.49	27.71
334	109	11	214	0	0	51.44	23.60	27.84
335	109	11	215	0	0	51.68	23.71	27.97
336	109	11	216	0	0	51.92	23.82	28.10
337	109	11	217	0	0	52.15	23.93	28.22
338	109	11	218	0	0	52.39	24.04	28.35
339	109	11	219	0	0	52.63	24.15	28.48
340	109	11	220	0	0	52.87	24.26	28.61
341	109	11	221	0	0	53.11	24.37	28.74
342	109	11	222	0	0	53.34	24.48	28.86
343	109	11	223	0	0	53.58	24.59	28.99
344	109	11	224	0	0	53.82	24.70	29.12
345	109	11	225	0	0	54.06	24.81	29.25
346	109	11	226	0	0	54.30	24.92	29.38
347	109	11	227	0	0	54.53	25.03	29.50
348	109	11	228	0	0	54.77	25.14	29.63
349	109	11	229	0	0	55.01	25.25	29.76
350	109	11	230	0	0	55.25	25.36	29.89
351	109	11	231	0	0	55.49	25.47	30.02
352	109	11	232	0	0	55.72	25.58	30.14
353	109	11	233	0	0	55.96	25.69	30.27
354	109	11	234	0	0	56.20	25.80	30.40
355	109	11	235	0	0	56.44	25.91	30.53
356	109	11	236	0	0	56.68	26.02	30.66
357	109	11	237	0	0	56.91	26.13	30.78
358	109	11	238	0	0	57.15	26.24	30.91
359	109	11	239	0	0	57.39	26.35	31.04
360	109	11	240	0	0	57.63	26.46	31.17
361	109	11	241	0	0	57.87	26.57	31.30
362	109	11	242	0	0	58.10	26.68	31.42
363	109	11	243	0	0	58.34	26.79	31.55
364	109	11	244	0	0	58.58	26.90	31.68
365	109	11	245	0	0	58.82	27.01	31.81
366	109	11	246	0	0	59.06	27.12	31.94
367	109	11	247	0	0	59.29	27.23	32.06

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
368	109	11	248	0	0	59.53	27.34	32.19
369	109	11	249	0	0	59.77	27.45	32.32
370	109	11	250	0	0	60.01	27.56	32.45
371	109	11	251	0	0	60.25	27.67	32.58
372	109	11	252	0	0	60.48	27.78	32.70
373	109	11	253	0	0	60.72	27.89	32.83
374	109	11	254	0	0	60.96	28.00	32.96
375	109	11	255	0	0	61.20	28.11	33.09
376	109	11	256	0	0	61.44	28.22	33.22
377	109	11	257	0	0	61.67	28.33	33.34
378	109	11	258	0	0	61.91	28.44	33.47
379	109	11	259	0	0	62.15	28.55	33.60
380	109	11	260	0	0	62.39	28.66	33.73
381	109	11	261	0	0	62.63	28.77	33.86
382	109	11	262	0	0	62.86	28.88	33.98
383	109	11	263	0	0	63.10	28.99	34.11
384	109	11	264	0	0	63.34	29.10	34.24
385	109	11	265	0	0	63.58	29.21	34.37
386	109	11	266	0	0	63.82	29.32	34.50
387	109	11	267	0	0	64.05	29.43	34.62
388	109	11	268	0	0	64.29	29.54	34.75
389	109	11	269	0	0	64.53	29.65	34.88
390	109	11	270	0	0	64.77	29.76	35.01
391	109	11	271	0	0	65.01	29.87	35.14
392	109	11	272	0	0	65.24	29.98	35.26
393	109	11	273	0	0	65.48	30.09	35.39
394	109	11	274	0	0	65.72	30.20	35.52
395	109	11	275	0	0	65.96	30.31	35.65
396	109	11	276	0	0	66.20	30.42	35.78
397	109	11	277	0	0	66.43	30.53	35.90
398	109	11	278	0	0	66.67	30.64	36.03
399	109	11	279	0	0	66.91	30.75	36.16
400	109	11	280	0	0	67.15	30.86	36.29
401	109	11	281	0	0	67.39	30.97	36.42
402	109	11	282	0	0	67.62	31.08	36.54
403	109	11	283	0	0	67.86	31.19	36.67
404	109	11	284	0	0	68.10	31.30	36.80
405	109	11	285	0	0	68.34	31.41	36.93
406	109	11	286	0	0	68.58	31.52	37.06
407	109	11	287	0	0	68.81	31.63	37.18

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
408	109	11	288	0	0	69.05	31.74	37.31
409	109	11	289	0	0	69.29	31.85	37.44
410	109	11	290	0	0	69.53	31.96	37.57
411	109	11	291	0	0	69.77	32.07	37.70
412	109	11	292	0	0	70.00	32.18	37.82
413	109	11	293	0	0	70.24	32.29	37.95
414	109	11	294	0	0	70.48	32.40	38.08
415	109	11	295	0	0	70.72	32.51	38.21
416	109	11	296	0	0	70.96	32.62	38.34
417	109	11	297	0	0	71.19	32.73	38.46
418	109	11	298	0	0	71.43	32.84	38.59
419	109	11	299	0	0	71.67	32.95	38.72
420	109	11	300	0	0	71.91	33.06	38.85
421	109	11	301	0	0	72.15	33.17	38.98
422	109	11	302	0	0	72.38	33.28	39.10
423	109	11	303	0	0	72.62	33.39	39.23
424	109	11	304	0	0	72.86	33.50	39.36
425	109	11	305	0	0	73.10	33.61	39.49
426	109	11	306	0	0	73.34	33.72	39.62
427	109	11	307	0	0	73.57	33.83	39.74
428	109	11	308	0	0	73.81	33.94	39.87
429	109	11	309	0	0	74.05	34.05	40.00
430	109	11	310	0	0	74.29	34.16	40.13
431	109	11	311	0	0	74.53	34.27	40.26
432	109	11	312	0	0	74.76	34.38	40.38
433	109	11	313	0	0	75.00	34.49	40.51
434	109	11	314	0	0	75.24	34.60	40.64
435	109	11	315	0	0	75.48	34.71	40.77
436	109	11	316	0	0	75.72	34.82	40.90
437	109	11	317	0	0	75.95	34.93	41.02
438	109	11	318	0	0	76.19	35.04	41.15
439	109	11	319	0	0	76.43	35.15	41.28
440	109	11	320	0	0	76.67	35.26	41.41
441	109	11	321	0	0	76.91	35.37	41.54
442	109	11	322	0	0	77.14	35.48	41.66
443	109	11	323	0	0	77.38	35.59	41.79
444	109	11	324	0	0	77.62	35.70	41.92
445	109	11	325	0	0	77.86	35.81	42.05
446	109	11	326	0	0	78.10	35.92	42.18
447	109	11	327	0	0	78.33	36.03	42.30

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
448	109	11	328	0	0	78.57	36.14	42.43
449	109	11	329	0	0	78.81	36.25	42.56
450	109	11	330	0	0	79.05	36.36	42.69
451	109	11	331	0	0	79.29	36.47	42.82
452	109	11	332	0	0	79.52	36.58	42.94
453	109	11	333	0	0	79.76	36.69	43.07
454	109	11	334	0	0	80.00	36.80	43.20
455	109	11	335	0	0	80.24	36.91	43.33
456	109	11	336	0	0	80.48	37.02	43.46
457	109	11	337	0	0	80.71	37.13	43.58
458	109	11	338	0	0	80.95	37.24	43.71
459	109	11	339	0	0	81.19	37.35	43.84
460	109	11	340	0	0	81.43	37.46	43.97
461	109	11	341	0	0	81.67	37.57	44.10
462	109	11	342	0	0	81.90	37.68	44.22
463	109	11	343	0	0	82.14	37.79	44.35
464	109	11	344	0	0	82.38	37.90	44.48
465	109	11	345	0	0	82.62	38.01	44.61
466	109	11	346	0	0	82.86	38.12	44.74
467	109	11	347	0	0	83.09	38.23	44.86
468	109	11	348	0	0	83.33	38.34	44.99
469	109	11	349	0	0	83.57	38.45	45.12
470	109	11	350	0	0	83.81	38.56	45.25
471	109	11	351	0	0	84.05	38.67	45.38
472	109	11	352	0	0	84.28	38.78	45.50
473	109	11	353	0	0	84.52	38.89	45.63
474	109	11	354	0	0	84.76	39.00	45.76
475	109	11	355	0	0	85.00	39.11	45.89
476	109	11	356	0	0	85.24	39.22	46.02
477	109	11	357	0	0	85.47	39.33	46.14
478	109	11	358	0	0	85.71	39.44	46.27
479	109	11	359	0	0	85.95	39.55	46.40
480	109	11	360	0	0	86.19	39.66	46.53
481	109	11	361	0	0	86.43	39.77	46.66
482	109	11	362	0	0	86.66	39.88	46.78
483	109	11	363	0	0	86.90	39.99	46.91
484	109	11	364	0	0	87.14	40.10	47.04
485	109	11	365	0	0	87.38	40.21	47.17
486	109	11	366	0	0	87.62	40.32	47.30
487	109	11	367	0	0	87.85	40.43	47.42

Weekly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
488	109	11	368	0	0	88.09	40.54	47.55
489	109	11	369	0	0	88.33	40.65	47.68
490	109	11	370	0	0	88.57	40.76	47.81
491	109	11	371	0	0	88.81	40.87	47.94
492	109	11	372	0	0	89.04	40.98	48.06
493	109	11	373	0	0	89.28	41.09	48.19
494	109	11	374	0	0	89.52	41.20	48.32
495	109	11	375	0	0	89.76	41.31	48.45
496	109	11	376	0	0	90.00	41.42	48.58
497	109	11	377	0	0	90.23	41.53	48.70
498	109	11	378	0	0	90.47	41.64	48.83
499	109	11	379	0	0	90.71	41.75	48.96
500	109	11	380	0	0	90.95	41.86	49.09
501	109	11	381	0	0	91.19	41.97	49.22
502	109	11	382	0	0	91.42	42.08	49.34
503	109	11	383	0	0	91.66	42.19	49.47
504	109	11	384	0	0	91.90	42.30	49.60
505	109	11	385	0	0	92.14	42.41	49.73
506	109	11	386	0	0	92.38	42.52	49.86
507	109	11	387	0	0	92.61	42.63	49.98
508	109	11	388	0	0	92.85	42.74	50.11
509	109	11	389	0	0	93.09	42.85	50.24
510	109	11	390	0	0	93.33	42.96	50.37
511	109	11	391	0	0	93.57	43.07	50.50
512	109	11	392	0	0	93.80	43.18	50.62
513	109	11	393	0	0	94.04	43.29	50.75
514	109	11	394	0	0	94.28	43.40	50.88
515	109	11	395	0	0	94.52	43.51	51.01
516	109	11	396	0	0	94.76	43.62	51.14
517	109	11	397	0	0	94.99	43.73	51.26
518	109	11	398	0	0	95.23	43.84	51.39
519	109	11	399	0	0	95.47	43.95	51.52
520	109	11	400	0	0	95.71	44.06	51.65
521	109	11	401	0	0	95.95	44.17	51.78
522	109	11	402	0	0	96.18	44.28	51.90
523	109	11	403	0	0	96.42	44.39	52.03
524	109	11	404	0	0	96.66	44.50	52.16
525	109	11	405	0	0	96.90	44.61	52.29
526	109	11	406	0	0	97.14	44.72	52.42
527	109	11	407	0	0	97.37	44.83	52.54

Weekly table

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

Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
528	109	11	408	0	0	97.61	44.94	52.67
529	109	11	409	0	0	97.85	45.05	52.80
530	109	11	410	0	0	98.09	45.16	52.93
531	109	11	411	0	0	98.33	45.27	53.06
532	109	11	412	0	0	98.56	45.38	53.18
533	109	11	413	0	0	98.80	45.49	53.31
534	109	11	414	0	0	99.04	45.60	53.44
535	109	11	415	0	0	99.28	45.71	53.57
536	109	11	416	0	0	99.52	45.82	53.70
537	109	11	417	0	0	99.75	45.93	53.82
538	109	11	418	0	0	99.99	46.04	53.95
539	109	11	419	0	0	100.23	46.15	54.08
540	109	11	420	0	0	100.47	46.26	54.21
541	109	11	421	0	0	100.71	46.37	54.34
542	109	11	422	0	0	100.94	46.48	54.46
543	109	11	423	0	0	101.18	46.59	54.59
544	109	11	424	0	0	101.42	46.70	54.72
545	109	11	425	0	0	101.66	46.81	54.85
546	109	11	426	0	0	101.90	46.92	54.98
547	109	11	427	0	0	102.13	47.03	55.10
548	109	11	428	0	0	102.37	47.14	55.23
549	109	11	429	0	0	102.61	47.25	55.36
550	109	11	430	0	0	102.85	47.36	55.49
551	109	11	431	0	0	103.09	47.47	55.62
552	109	11	432	0	0	103.32	47.58	55.74
553	109	11	433	0	0	103.56	47.69	55.87
554	109	11	434	0	0	103.80	47.80	56.00
555	109	11	435	0	0	104.04	47.91	56.13
556	109	11	436	0	0	104.28	48.02	56.26
557	109	11	437	0	0	104.51	48.13	56.38
558	109	11	438	0	0	104.75	48.24	56.51
559	109	11	439	0	0	104.99	48.35	56.64
560	109	11	440	0	0	105.23	48.46	56.77
561	109	11	441	0	0	105.47	48.57	56.90
562	109	11	442	0	0	105.70	48.68	57.02
563	109	11	443	0	0	105.94	48.79	57.15
564	109	11	444	0	0	106.18	48.90	57.28
565	109	11	445	0	0	106.42	49.01	57.41
566	109	11	446	0	0	106.66	49.12	57.54
567	109	11	447	0	0	106.89	49.23	57.66

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
568	109	11	448	0	0	107.13	49.34	57.79
569	109	11	449	0	0	107.37	49.45	57.92
570	109	11	450	0	0	107.61	49.56	58.05
571	109	11	451	0	0	107.85	49.67	58.18
572	109	11	452	0	0	108.08	49.78	58.30
573	109	11	453	0	0	108.32	49.89	58.43
574	109	11	454	0	0	108.56	50.00	58.56
575	109	11	455	0	0	108.80	50.11	58.69
576	109	11	456	0	0	109.04	50.22	58.82
577	109	11	457	0	0	109.27	50.33	58.94
578	109	11	458	0	0	109.51	50.44	59.07
579	109	11	459	0	0	109.75	50.55	59.20
580	109	11	460	0	0	109.99	50.66	59.33
581	109	11	461	0	0	110.23	50.77	59.46
582	109	11	462	0	0	110.46	50.88	59.58
583	109	11	463	0	0	110.70	50.99	59.71
584	109	11	464	0	0	110.94	51.10	59.84
585	109	11	465	0	0	111.18	51.21	59.97
586	109	11	466	0	0	111.42	51.32	60.10
587	109	11	467	0	0	111.65	51.43	60.22
588	109	11	468	0	0	111.89	51.54	60.35
589	109	11	469	0	0	112.13	51.65	60.48
590	109	11	470	0	0	112.37	51.76	60.61
591	109	11	471	0	0	112.61	51.87	60.74
592	109	11	472	0	0	112.84	51.98	60.86
593	109	11	473	0	0	113.08	52.09	60.99
594	109	11	474	0	0	113.32	52.20	61.12
595	109	11	475	0	0	113.56	52.31	61.25
596	109	11	476	0	0	113.80	52.42	61.38
597	109	11	477	0	0	114.03	52.53	61.50
598	109	11	478	0	0	114.27	52.64	61.63
599	109	11	479	0	0	114.51	52.75	61.76
600	109	11	480	0	0	114.75	52.86	61.89
601	109	11	481	0	0	114.99	52.97	62.02
602	109	11	482	0	0	115.22	53.08	62.14
603	109	11	483	0	0	115.46	53.19	62.27
604	109	11	484	0	0	115.70	53.30	62.40
605	109	11	485	0	0	115.94	53.41	62.53
606	109	11	486	0	0	116.18	53.52	62.66
607	109	11	487	0	0	116.41	53.63	62.78

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
608	109	11	488	0	0	116.65	53.74	62.91
609	109	11	489	0	0	116.89	53.85	63.04
610	109	11	490	0	0	117.13	53.96	63.17
611	109	11	491	0	0	117.37	54.07	63.30
612	109	11	492	0	0	117.60	54.18	63.42
613	109	11	493	0	0	117.84	54.29	63.55
614	109	11	494	0	0	118.08	54.40	63.68
615	109	11	495	0	0	118.32	54.51	63.81
616	109	11	496	0	0	118.56	54.62	63.94
617	109	11	497	0	0	118.79	54.73	64.06
618	109	11	498	0	0	119.03	54.84	64.19
619	109	11	499	0	0	119.27	54.95	64.32
620	109	11	500	0	0	119.51	55.06	64.45
621	109	11	501	0	0	119.75	55.17	64.58
622	109	11	502	0	0	119.98	55.28	64.70
623	109	11	503	0	0	120.22	55.39	64.83
624	109	11	504	0	0	120.46	55.50	64.96
625	109	11	505	0	0	120.70	55.61	65.09
626	109	11	506	0	0	120.94	55.72	65.22
627	109	11	507	0	0	121.17	55.83	65.34
628	109	11	508	0	0	121.41	55.94	65.47
629	109	11	509	0	0	121.65	56.05	65.60
630	109	11	510	0	0	121.89	56.16	65.73
631	109	11	511	0	0	122.13	56.27	65.86
632	109	11	512	0	0	122.36	56.38	65.98
633	109	11	513	0	0	122.60	56.49	66.11
634	109	11	514	0	0	122.84	56.60	66.24
635	109	11	515	0	0	123.08	56.71	66.37
636	109	11	516	0	0	123.32	56.82	66.50
637	109	11	517	0	0	123.55	56.93	66.62
638	109	11	518	0	0	123.79	57.04	66.75
639	109	11	519	0	0	124.03	57.15	66.88
640	109	11	520	0	0	124.27	57.26	67.01
641	109	11	521	0	0	124.51	57.37	67.14
642	109	11	522	0	0	124.74	57.48	67.26
643	109	11	523	0	0	124.98	57.59	67.39
644	109	11	524	0	0	125.22	57.70	67.52
645	109	11	525	0	0	125.46	57.81	67.65
646	109	11	526	0	0	125.70	57.92	67.78
647	109	11	527	0	0	125.93	58.03	67.90

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
648	109	11	528	0	0	126.17	58.14	68.03
649	109	11	529	0	0	126.41	58.25	68.16
650	109	11	530	0	0	126.65	58.36	68.29
651	109	11	531	0	0	126.89	58.47	68.42
652	109	11	532	0	0	127.12	58.58	68.54
653	109	11	533	0	0	127.36	58.69	68.67
654	109	11	534	0	0	127.60	58.80	68.80
655	109	11	535	0	0	127.84	58.91	68.93
656	109	11	536	0	0	128.08	59.02	69.06
657	109	11	537	0	0	128.31	59.13	69.18
658	109	11	538	0	0	128.55	59.24	69.31
659	109	11	539	0	0	128.79	59.35	69.44
660	109	11	540	0	0	129.03	59.46	69.57
661	109	11	541	0	0	129.27	59.57	69.70
662	109	11	542	0	0	129.50	59.68	69.82
663	109	11	543	0	0	129.74	59.79	69.95
664	109	11	544	0	0	129.98	59.90	70.08
665	109	11	545	0	0	130.22	60.01	70.21
666	109	11	546	0	0	130.46	60.12	70.34
667	109	11	547	0	0	130.69	60.23	70.46
668	109	11	548	0	0	130.93	60.34	70.59
669	109	11	549	0	0	131.17	60.45	70.72
670	109	11	550	0	0	131.41	60.56	70.85
671	109	11	551	0	0	131.65	60.67	70.98
672	109	11	552	0	0	131.88	60.78	71.10
673	109	11	553	0	0	132.12	60.89	71.23
674	109	11	554	0	0	132.36	61.00	71.36
675	109	11	555	0	0	132.60	61.11	71.49
676	109	11	556	0	0	132.84	61.22	71.62
677	109	11	557	0	0	133.07	61.33	71.74
678	109	11	558	0	0	133.31	61.44	71.87
679	109	11	559	0	0	133.55	61.55	72.00
680	109	11	560	0	0	133.79	61.66	72.13
681	109	11	561	0	0	134.03	61.77	72.26
682	109	11	562	0	0	134.26	61.88	72.38
683	109	11	563	0	0	134.50	61.99	72.51
684	109	11	564	0	0	134.74	62.10	72.64
685	109	11	565	0	0	134.98	62.21	72.77
686	109	11	566	0	0	135.22	62.32	72.90
687	109	11	567	0	0	135.45	62.43	73.02

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
688	109	11	568	0	0	135.69	62.54	73.15
689	109	11	569	0	0	135.93	62.65	73.28
690	109	11	570	0	0	136.17	62.76	73.41
691	109	11	571	0	0	136.41	62.87	73.54
692	109	11	572	0	0	136.64	62.98	73.66
693	109	11	573	0	0	136.88	63.09	73.79
694	109	11	574	0	0	137.12	63.20	73.92
695	109	11	575	0	0	137.36	63.31	74.05
696	109	11	576	0	0	137.60	63.42	74.18
697	109	11	577	0	0	137.83	63.53	74.30
698	109	11	578	0	0	138.07	63.64	74.43
699	109	11	579	0	0	138.31	63.75	74.56
700	109	11	580	0	0	138.55	63.86	74.69
701	109	11	581	0	0	138.79	63.97	74.82
702	109	11	582	0	0	139.02	64.08	74.94
703	109	11	583	0	0	139.26	64.19	75.07
704	109	11	584	0	0	139.50	64.30	75.20
705	109	11	585	0	0	139.74	64.41	75.33
706	109	11	586	0	0	139.98	64.52	75.46
707	109	11	587	0	0	140.21	64.63	75.58
708	109	11	588	0	0	140.45	64.74	75.71
709	109	11	589	0	0	140.69	64.85	75.84
710	109	11	590	0	0	140.93	64.96	75.97
711	109	11	591	0	0	141.17	65.07	76.10
712	109	11	592	0	0	141.40	65.18	76.22
713	109	11	593	0	0	141.64	65.29	76.35
714	109	11	594	0	0	141.88	65.40	76.48
715	109	11	595	0	0	142.12	65.51	76.61
716	109	11	596	0	0	142.36	65.62	76.74
717	109	11	597	0	0	142.59	65.73	76.86
718	109	11	598	0	0	142.83	65.84	76.99
719	109	11	599	0	0	143.07	65.95	77.12
720	109	11	600	0	0	143.31	66.06	77.25
721	109	11	601	0	0	143.55	66.17	77.38
722	109	11	602	0	0	143.78	66.28	77.50
723	109	11	603	0	0	144.02	66.39	77.63
724	109	11	604	0	0	144.26	66.50	77.76
725	109	11	605	0	0	144.50	66.61	77.89
726	109	11	606	0	0	144.74	66.72	78.02
727	109	11	607	0	0	144.97	66.83	78.14

Weekly table

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Table letter **A**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
728	109	11	608	0	0	145.21	66.94	78.27
729	109	11	609	0	0	145.45	67.05	78.40
730	109	11	610	0	0	145.69	67.16	78.53
731	109	11	611	0	0	145.93	67.27	78.66
732	109	11	612	0	0	146.16	67.38	78.78
733	109	11	613	0	0	146.40	67.49	78.91
734	109	11	614	0	0	146.64	67.60	79.04
735	109	11	615	0	0	146.88	67.71	79.17
736	109	11	616	0	0	147.12	67.82	79.30
737	109	11	617	0	0	147.35	67.93	79.42
738	109	11	618	0	0	147.59	68.04	79.55
739	109	11	619	0	0	147.83	68.15	79.68
740	109	11	620	0	0	148.07	68.26	79.81
741	109	11	621	0	0	148.31	68.37	79.94
742	109	11	622	0	0	148.54	68.48	80.06
743	109	11	623	0	0	148.78	68.59	80.19
744	109	11	624	0	0	149.02	68.70	80.32
745	109	11	625	0	0	149.26	68.81	80.45
746	109	11	626	0	0	149.50	68.92	80.58
747	109	11	627	0	0	149.73	69.03	80.70
748	109	11	628	0	0	149.97	69.14	80.83
749	109	11	629	0	0	150.21	69.25	80.96
750	109	11	630	0	0	150.45	69.36	81.09
751	109	11	631	0	0	150.69	69.47	81.22
752	109	11	632	0	0	150.92	69.58	81.34
753	109	11	633	0	0	151.16	69.69	81.47
754	109	11	634	0	0	151.40	69.80	81.60
755	109	11	635	0	0	151.64	69.91	81.73
756	109	11	636	0	0	151.88	70.02	81.86
757	109	11	637	0	0	152.11	70.13	81.98
758	109	11	638	0	0	152.35	70.24	82.11
759	109	11	639	0	0	152.59	70.35	82.24
760	109	11	640	0	0	152.83	70.46	82.37
761	109	11	641	0	0	153.07	70.57	82.50
762	109	11	642	0	0	153.30	70.68	82.62
763	109	11	643	0	0	153.54	70.79	82.75
764	109	11	644	0	0	153.78	70.90	82.88
765	109	11	645	0	0	154.02	71.01	83.01
766	109	11	646	0	0	154.26	71.12	83.14
767	109	11	647	0	0	154.49	71.23	83.26

Weekly table

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Table letter

A

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
768	109	11	648	0	0	154.73	71.34	83.39
769	109	11	649	0	0	154.97	71.45	83.52
770	109	11	650	0	0	155.08	71.50	83.58
771	109	11	650	1	0	155.45	71.67	83.78
772	109	11	650	2	0	155.68	71.78	83.90
773	109	11	650	3	0	155.92	71.89	84.03
774	109	11	650	4	0	156.16	72.00	84.16
775	109	11	650	5	0	156.40	72.11	84.29
776	109	11	650	6	0	156.64	72.22	84.42
777	109	11	650	7	0	156.87	72.33	84.54
778	109	11	650	8	0	157.11	72.44	84.67
779	109	11	650	9	0	157.35	72.55	84.80
780	109	11	650	10	0	157.59	72.66	84.93
781	109	11	650	11	0	157.83	72.77	85.06
782	109	11	650	12	0	158.06	72.88	85.18
783	109	11	650	13	0	158.30	72.99	85.31
784	109	11	650	14	0	158.42	73.04	85.38

If the employee's gross pay is over £784, go to page 80.

Monthly table for not contracted-out standard rate contributions for use from 6 April 2013 to 5 April 2014

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 2013-2014.
- married women or widows who have the right to pay reduced rate employee's contributions, see Table B, in booklet CF393(IOM).
- employees who are State Pension Age or over, see Table C, in booklet 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-1g of the table to columns 1a-1g 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 80.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
*	1a	1b	1c	1d	1e	1f	1g	*
£	£	£	£	£	£	£ p	£ p	£ p
Up to and including 472.99	No NIC liability, make no entries on forms T11 and T14							
473	473	0	0	0	0	0.00	0.00	0.00
477	473	4	0	0	0	0.00	0.00	0.00
481	473	8	0	0	0	0.00	0.00	0.00
485	473	12	0	0	0	0.00	0.00	0.00
489	473	16	0	0	0	0.00	0.00	0.00
493	473	20	0	0	0	0.00	0.00	0.00
497	473	24	0	0	0	0.00	0.00	0.00
501	473	28	0	0	0	0.00	0.00	0.00
505	473	32	0	0	0	0.00	0.00	0.00
507	473	34	0	0	0	0.00	0.00	0.00
508	473	35	0	0	0	0.38	0.00	0.38
512	473	39	0	0	0	0.90	0.00	0.90
516	473	43	0	0	0	1.41	0.00	1.41
520	473	47	0	0	0	1.73	0.00	1.73
521	473	47	1	0	0	2.38	0.33	2.05
525	473	47	5	0	0	3.33	0.77	2.56
529	473	47	9	0	0	4.28	1.21	3.07
533	473	47	13	0	0	5.23	1.65	3.58
537	473	47	17	0	0	6.19	2.09	4.10
541	473	47	21	0	0	7.14	2.53	4.61
545	473	47	25	0	0	8.09	2.97	5.12
549	473	47	29	0	0	9.04	3.41	5.63

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
553	473	47	33	0	0	9.99	3.85	6.14
557	473	47	37	0	0	10.95	4.29	6.66
561	473	47	41	0	0	11.90	4.73	7.17
565	473	47	45	0	0	12.85	5.17	7.68
569	473	47	49	0	0	13.80	5.61	8.19
573	473	47	53	0	0	14.75	6.05	8.70
577	473	47	57	0	0	15.71	6.49	9.22
581	473	47	61	0	0	16.66	6.93	9.73
585	473	47	65	0	0	17.61	7.37	10.24
589	473	47	69	0	0	18.56	7.81	10.75
593	473	47	73	0	0	19.51	8.25	11.26
597	473	47	77	0	0	20.47	8.69	11.78
601	473	47	81	0	0	21.42	9.13	12.29
605	473	47	85	0	0	22.37	9.57	12.80
609	473	47	89	0	0	23.32	10.01	13.31
613	473	47	93	0	0	24.27	10.45	13.82
617	473	47	97	0	0	25.23	10.89	14.34
621	473	47	101	0	0	26.18	11.33	14.85
625	473	47	105	0	0	27.13	11.77	15.36
629	473	47	109	0	0	28.08	12.21	15.87
633	473	47	113	0	0	29.03	12.65	16.38
637	473	47	117	0	0	29.99	13.09	16.90
641	473	47	121	0	0	30.94	13.53	17.41
645	473	47	125	0	0	31.89	13.97	17.92
649	473	47	129	0	0	32.84	14.41	18.43
653	473	47	133	0	0	33.79	14.85	18.94
657	473	47	137	0	0	34.75	15.29	19.46
661	473	47	141	0	0	35.70	15.73	19.97
665	473	47	145	0	0	36.65	16.17	20.48
669	473	47	149	0	0	37.60	16.61	20.99
673	473	47	153	0	0	38.55	17.05	21.50
677	473	47	157	0	0	39.51	17.49	22.02
681	473	47	161	0	0	40.46	17.93	22.53
685	473	47	165	0	0	41.41	18.37	23.04
689	473	47	169	0	0	42.36	18.81	23.55
693	473	47	173	0	0	43.31	19.25	24.06
697	473	47	177	0	0	44.27	19.69	24.58
701	473	47	181	0	0	45.22	20.13	25.09
705	473	47	185	0	0	46.17	20.57	25.60
709	473	47	189	0	0	47.12	21.01	26.11
713	473	47	193	0	0	48.07	21.45	26.62
717	473	47	197	0	0	49.03	21.89	27.14
721	473	47	201	0	0	49.98	22.33	27.65
725	473	47	205	0	0	50.93	22.77	28.16
729	473	47	209	0	0	51.88	23.21	28.67
733	473	47	213	0	0	52.83	23.65	29.18
737	473	47	217	0	0	53.79	24.09	29.70
741	473	47	221	0	0	54.74	24.53	30.21

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
745	473	47	225	0	0	55.69	24.97	30.72
749	473	47	229	0	0	56.64	25.41	31.23
753	473	47	233	0	0	57.59	25.85	31.74
757	473	47	237	0	0	58.55	26.29	32.26
761	473	47	241	0	0	59.50	26.73	32.77
765	473	47	245	0	0	60.45	27.17	33.28
769	473	47	249	0	0	61.40	27.61	33.79
773	473	47	253	0	0	62.35	28.05	34.30
777	473	47	257	0	0	63.31	28.49	34.82
781	473	47	261	0	0	64.26	28.93	35.33
785	473	47	265	0	0	65.21	29.37	35.84
789	473	47	269	0	0	66.16	29.81	36.35
793	473	47	273	0	0	67.11	30.25	36.86
797	473	47	277	0	0	68.07	30.69	37.38
801	473	47	281	0	0	69.02	31.13	37.89
805	473	47	285	0	0	69.97	31.57	38.40
809	473	47	289	0	0	70.92	32.01	38.91
813	473	47	293	0	0	71.87	32.45	39.42
817	473	47	297	0	0	72.83	32.89	39.94
821	473	47	301	0	0	73.78	33.33	40.45
825	473	47	305	0	0	74.73	33.77	40.96
829	473	47	309	0	0	75.68	34.21	41.47
833	473	47	313	0	0	76.63	34.65	41.98
837	473	47	317	0	0	77.59	35.09	42.50
841	473	47	321	0	0	78.54	35.53	43.01
845	473	47	325	0	0	79.49	35.97	43.52
849	473	47	329	0	0	80.44	36.41	44.03
853	473	47	333	0	0	81.39	36.85	44.54
857	473	47	337	0	0	82.35	37.29	45.06
861	473	47	341	0	0	83.30	37.73	45.57
865	473	47	345	0	0	84.25	38.17	46.08
869	473	47	349	0	0	85.20	38.61	46.59
873	473	47	353	0	0	86.15	39.05	47.10
877	473	47	357	0	0	87.11	39.49	47.62
881	473	47	361	0	0	88.06	39.93	48.13
885	473	47	365	0	0	89.01	40.37	48.64
889	473	47	369	0	0	89.96	40.81	49.15
893	473	47	373	0	0	90.91	41.25	49.66
897	473	47	377	0	0	91.87	41.69	50.18
901	473	47	381	0	0	92.82	42.13	50.69
905	473	47	385	0	0	93.77	42.57	51.20
909	473	47	389	0	0	94.72	43.01	51.71
913	473	47	393	0	0	95.67	43.45	52.22
917	473	47	397	0	0	96.63	43.89	52.74
921	473	47	401	0	0	97.58	44.33	53.25
925	473	47	405	0	0	98.53	44.77	53.76
929	473	47	409	0	0	99.48	45.21	54.27
933	473	47	413	0	0	100.43	45.65	54.78

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
937	473	47	417	0	0	101.39	46.09	55.30
941	473	47	421	0	0	102.34	46.53	55.81
945	473	47	425	0	0	103.29	46.97	56.32
949	473	47	429	0	0	104.24	47.41	56.83
953	473	47	433	0	0	105.19	47.85	57.34
957	473	47	437	0	0	106.15	48.29	57.86
961	473	47	441	0	0	107.10	48.73	58.37
965	473	47	445	0	0	108.05	49.17	58.88
969	473	47	449	0	0	109.00	49.61	59.39
973	473	47	453	0	0	109.95	50.05	59.90
977	473	47	457	0	0	110.91	50.49	60.42
981	473	47	461	0	0	111.86	50.93	60.93
985	473	47	465	0	0	112.81	51.37	61.44
989	473	47	469	0	0	113.76	51.81	61.95
993	473	47	473	0	0	114.71	52.25	62.46
997	473	47	477	0	0	115.67	52.69	62.98
1001	473	47	481	0	0	116.62	53.13	63.49
1005	473	47	485	0	0	117.57	53.57	64.00
1009	473	47	489	0	0	118.52	54.01	64.51
1013	473	47	493	0	0	119.47	54.45	65.02
1017	473	47	497	0	0	120.43	54.89	65.54
1021	473	47	501	0	0	121.38	55.33	66.05
1025	473	47	505	0	0	122.33	55.77	66.56
1029	473	47	509	0	0	123.28	56.21	67.07
1033	473	47	513	0	0	124.23	56.65	67.58
1037	473	47	517	0	0	125.19	57.09	68.10
1041	473	47	521	0	0	126.14	57.53	68.61
1045	473	47	525	0	0	127.09	57.97	69.12
1049	473	47	529	0	0	128.04	58.41	69.63
1053	473	47	533	0	0	128.99	58.85	70.14
1057	473	47	537	0	0	129.95	59.29	70.66
1061	473	47	541	0	0	130.90	59.73	71.17
1065	473	47	545	0	0	131.85	60.17	71.68
1069	473	47	549	0	0	132.80	60.61	72.19
1073	473	47	553	0	0	133.75	61.05	72.70
1077	473	47	557	0	0	134.71	61.49	73.22
1081	473	47	561	0	0	135.66	61.93	73.73
1085	473	47	565	0	0	136.61	62.37	74.24
1089	473	47	569	0	0	137.56	62.81	74.75
1093	473	47	573	0	0	138.51	63.25	75.26
1097	473	47	577	0	0	139.47	63.69	75.78
1101	473	47	581	0	0	140.42	64.13	76.29
1105	473	47	585	0	0	141.37	64.57	76.80
1109	473	47	589	0	0	142.32	65.01	77.31
1113	473	47	593	0	0	143.27	65.45	77.82
1117	473	47	597	0	0	144.23	65.89	78.34
1121	473	47	601	0	0	145.18	66.33	78.85
1125	473	47	605	0	0	146.13	66.77	79.36

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1129	473	47	609	0	0	147.08	67.21	79.87
1133	473	47	613	0	0	148.03	67.65	80.38
1137	473	47	617	0	0	148.99	68.09	80.90
1141	473	47	621	0	0	149.94	68.53	81.41
1145	473	47	625	0	0	150.89	68.97	81.92
1149	473	47	629	0	0	151.84	69.41	82.43
1153	473	47	633	0	0	152.79	69.85	82.94
1157	473	47	637	0	0	153.75	70.29	83.46
1161	473	47	641	0	0	154.70	70.73	83.97
1165	473	47	645	0	0	155.65	71.17	84.48
1169	473	47	649	0	0	156.60	71.61	84.99
1173	473	47	653	0	0	157.55	72.05	85.50
1177	473	47	657	0	0	158.51	72.49	86.02
1181	473	47	661	0	0	159.46	72.93	86.53
1185	473	47	665	0	0	160.41	73.37	87.04
1189	473	47	669	0	0	161.36	73.81	87.55
1193	473	47	673	0	0	162.31	74.25	88.06
1197	473	47	677	0	0	163.27	74.69	88.58
1201	473	47	681	0	0	164.22	75.13	89.09
1205	473	47	685	0	0	165.17	75.57	89.60
1209	473	47	689	0	0	166.12	76.01	90.11
1213	473	47	693	0	0	167.07	76.45	90.62
1217	473	47	697	0	0	168.03	76.89	91.14
1221	473	47	701	0	0	168.98	77.33	91.65
1225	473	47	705	0	0	169.93	77.77	92.16
1229	473	47	709	0	0	170.88	78.21	92.67
1233	473	47	713	0	0	171.83	78.65	93.18
1237	473	47	717	0	0	172.79	79.09	93.70
1241	473	47	721	0	0	173.74	79.53	94.21
1245	473	47	725	0	0	174.69	79.97	94.72
1249	473	47	729	0	0	175.64	80.41	95.23
1253	473	47	733	0	0	176.59	80.85	95.74
1257	473	47	737	0	0	177.55	81.29	96.26
1261	473	47	741	0	0	178.50	81.73	96.77
1265	473	47	745	0	0	179.45	82.17	97.28
1269	473	47	749	0	0	180.40	82.61	97.79
1273	473	47	753	0	0	181.35	83.05	98.30
1277	473	47	757	0	0	182.31	83.49	98.82
1281	473	47	761	0	0	183.26	83.93	99.33
1285	473	47	765	0	0	184.21	84.37	99.84
1289	473	47	769	0	0	185.16	84.81	100.35
1293	473	47	773	0	0	186.11	85.25	100.86
1297	473	47	777	0	0	187.07	85.69	101.38
1301	473	47	781	0	0	188.02	86.13	101.89
1305	473	47	785	0	0	188.97	86.57	102.40
1309	473	47	789	0	0	189.92	87.01	102.91
1313	473	47	793	0	0	190.87	87.45	103.42
1317	473	47	797	0	0	191.83	87.89	103.94

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1321	473	47	801	0	0	192.78	88.33	104.45
1325	473	47	805	0	0	193.73	88.77	104.96
1329	473	47	809	0	0	194.68	89.21	105.47
1333	473	47	813	0	0	195.63	89.65	105.98
1337	473	47	817	0	0	196.59	90.09	106.50
1341	473	47	821	0	0	197.54	90.53	107.01
1345	473	47	825	0	0	198.49	90.97	107.52
1349	473	47	829	0	0	199.44	91.41	108.03
1353	473	47	833	0	0	200.39	91.85	108.54
1357	473	47	837	0	0	201.35	92.29	109.06
1361	473	47	841	0	0	202.30	92.73	109.57
1365	473	47	845	0	0	203.25	93.17	110.08
1369	473	47	849	0	0	204.20	93.61	110.59
1373	473	47	853	0	0	205.15	94.05	111.10
1377	473	47	857	0	0	206.11	94.49	111.62
1381	473	47	861	0	0	207.06	94.93	112.13
1385	473	47	865	0	0	208.01	95.37	112.64
1389	473	47	869	0	0	208.96	95.81	113.15
1393	473	47	873	0	0	209.91	96.25	113.66
1397	473	47	877	0	0	210.87	96.69	114.18
1401	473	47	881	0	0	211.82	97.13	114.69
1405	473	47	885	0	0	212.77	97.57	115.20
1409	473	47	889	0	0	213.72	98.01	115.71
1413	473	47	893	0	0	214.67	98.45	116.22
1417	473	47	897	0	0	215.63	98.89	116.74
1421	473	47	901	0	0	216.58	99.33	117.25
1425	473	47	905	0	0	217.53	99.77	117.76
1429	473	47	909	0	0	218.48	100.21	118.27
1433	473	47	913	0	0	219.43	100.65	118.78
1437	473	47	917	0	0	220.39	101.09	119.30
1441	473	47	921	0	0	221.34	101.53	119.81
1445	473	47	925	0	0	222.29	101.97	120.32
1449	473	47	929	0	0	223.24	102.41	120.83
1453	473	47	933	0	0	224.19	102.85	121.34
1457	473	47	937	0	0	225.15	103.29	121.86
1461	473	47	941	0	0	226.10	103.73	122.37
1465	473	47	945	0	0	227.05	104.17	122.88
1469	473	47	949	0	0	228.00	104.61	123.39
1473	473	47	953	0	0	228.95	105.05	123.90
1477	473	47	957	0	0	229.91	105.49	124.42
1481	473	47	961	0	0	230.86	105.93	124.93
1485	473	47	965	0	0	231.81	106.37	125.44
1489	473	47	969	0	0	232.76	106.81	125.95
1493	473	47	973	0	0	233.71	107.25	126.46
1497	473	47	977	0	0	234.67	107.69	126.98
1501	473	47	981	0	0	235.62	108.13	127.49
1505	473	47	985	0	0	236.57	108.57	128.00
1509	473	47	989	0	0	237.52	109.01	128.51

▼ 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 PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1513	473	47	993	0	0	238.47	109.45	129.02
1517	473	47	997	0	0	239.43	109.89	129.54
1521	473	47	1001	0	0	240.38	110.33	130.05
1525	473	47	1005	0	0	241.33	110.77	130.56
1529	473	47	1009	0	0	242.28	111.21	131.07
1533	473	47	1013	0	0	243.23	111.65	131.58
1537	473	47	1017	0	0	244.19	112.09	132.10
1541	473	47	1021	0	0	245.14	112.53	132.61
1545	473	47	1025	0	0	246.09	112.97	133.12
1549	473	47	1029	0	0	247.04	113.41	133.63
1553	473	47	1033	0	0	247.99	113.85	134.14
1557	473	47	1037	0	0	248.95	114.29	134.66
1561	473	47	1041	0	0	249.90	114.73	135.17
1565	473	47	1045	0	0	250.85	115.17	135.68
1569	473	47	1049	0	0	251.80	115.61	136.19
1573	473	47	1053	0	0	252.75	116.05	136.70
1577	473	47	1057	0	0	253.71	116.49	137.22
1581	473	47	1061	0	0	254.66	116.93	137.73
1585	473	47	1065	0	0	255.61	117.37	138.24
1589	473	47	1069	0	0	256.56	117.81	138.75
1593	473	47	1073	0	0	257.51	118.25	139.26
1597	473	47	1077	0	0	258.47	118.69	139.78
1601	473	47	1081	0	0	259.42	119.13	140.29
1605	473	47	1085	0	0	260.37	119.57	140.80
1609	473	47	1089	0	0	261.32	120.01	141.31
1613	473	47	1093	0	0	262.27	120.45	141.82
1617	473	47	1097	0	0	263.23	120.89	142.34
1621	473	47	1101	0	0	264.18	121.33	142.85
1625	473	47	1105	0	0	265.13	121.77	143.36
1629	473	47	1109	0	0	266.08	122.21	143.87
1633	473	47	1113	0	0	267.03	122.65	144.38
1637	473	47	1117	0	0	267.99	123.09	144.90
1641	473	47	1121	0	0	268.94	123.53	145.41
1645	473	47	1125	0	0	269.89	123.97	145.92
1649	473	47	1129	0	0	270.84	124.41	146.43
1653	473	47	1133	0	0	271.79	124.85	146.94
1657	473	47	1137	0	0	272.75	125.29	147.46
1661	473	47	1141	0	0	273.70	125.73	147.97
1665	473	47	1145	0	0	274.65	126.17	148.48
1669	473	47	1149	0	0	275.60	126.61	148.99
1673	473	47	1153	0	0	276.55	127.05	149.50
1677	473	47	1157	0	0	277.51	127.49	150.02
1681	473	47	1161	0	0	278.46	127.93	150.53
1685	473	47	1165	0	0	279.41	128.37	151.04
1689	473	47	1169	0	0	280.36	128.81	151.55
1693	473	47	1173	0	0	281.31	129.25	152.06
1697	473	47	1177	0	0	282.27	129.69	152.58
1701	473	47	1181	0	0	283.22	130.13	153.09

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1705	473	47	1185	0	0	284.17	130.57	153.60
1709	473	47	1189	0	0	285.12	131.01	154.11
1713	473	47	1193	0	0	286.07	131.45	154.62
1717	473	47	1197	0	0	287.03	131.89	155.14
1721	473	47	1201	0	0	287.98	132.33	155.65
1725	473	47	1205	0	0	288.93	132.77	156.16
1729	473	47	1209	0	0	289.88	133.21	156.67
1733	473	47	1213	0	0	290.83	133.65	157.18
1737	473	47	1217	0	0	291.79	134.09	157.70
1741	473	47	1221	0	0	292.74	134.53	158.21
1745	473	47	1225	0	0	293.69	134.97	158.72
1749	473	47	1229	0	0	294.64	135.41	159.23
1753	473	47	1233	0	0	295.59	135.85	159.74
1757	473	47	1237	0	0	296.55	136.29	160.26
1761	473	47	1241	0	0	297.50	136.73	160.77
1765	473	47	1245	0	0	298.45	137.17	161.28
1769	473	47	1249	0	0	299.40	137.61	161.79
1773	473	47	1253	0	0	300.35	138.05	162.30
1777	473	47	1257	0	0	301.31	138.49	162.82
1781	473	47	1261	0	0	302.26	138.93	163.33
1785	473	47	1265	0	0	303.21	139.37	163.84
1789	473	47	1269	0	0	304.16	139.81	164.35
1793	473	47	1273	0	0	305.11	140.25	164.86
1797	473	47	1277	0	0	306.07	140.69	165.38
1801	473	47	1281	0	0	307.02	141.13	165.89
1805	473	47	1285	0	0	307.97	141.57	166.40
1809	473	47	1289	0	0	308.92	142.01	166.91
1813	473	47	1293	0	0	309.87	142.45	167.42
1817	473	47	1297	0	0	310.83	142.89	167.94
1821	473	47	1301	0	0	311.78	143.33	168.45
1825	473	47	1305	0	0	312.73	143.77	168.96
1829	473	47	1309	0	0	313.68	144.21	169.47
1833	473	47	1313	0	0	314.63	144.65	169.98
1837	473	47	1317	0	0	315.59	145.09	170.50
1841	473	47	1321	0	0	316.54	145.53	171.01
1845	473	47	1325	0	0	317.49	145.97	171.52
1849	473	47	1329	0	0	318.44	146.41	172.03
1853	473	47	1333	0	0	319.39	146.85	172.54
1857	473	47	1337	0	0	320.35	147.29	173.06
1861	473	47	1341	0	0	321.30	147.73	173.57
1865	473	47	1345	0	0	322.25	148.17	174.08
1869	473	47	1349	0	0	323.20	148.61	174.59
1873	473	47	1353	0	0	324.15	149.05	175.10
1877	473	47	1357	0	0	325.11	149.49	175.62
1881	473	47	1361	0	0	326.06	149.93	176.13
1885	473	47	1365	0	0	327.01	150.37	176.64
1889	473	47	1369	0	0	327.96	150.81	177.15
1893	473	47	1373	0	0	328.91	151.25	177.66

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1897	473	47	1377	0	0	329.87	151.69	178.18
1901	473	47	1381	0	0	330.82	152.13	178.69
1905	473	47	1385	0	0	331.77	152.57	179.20
1909	473	47	1389	0	0	332.72	153.01	179.71
1913	473	47	1393	0	0	333.67	153.45	180.22
1917	473	47	1397	0	0	334.63	153.89	180.74
1921	473	47	1401	0	0	335.58	154.33	181.25
1925	473	47	1405	0	0	336.53	154.77	181.76
1929	473	47	1409	0	0	337.48	155.21	182.27
1933	473	47	1413	0	0	338.43	155.65	182.78
1937	473	47	1417	0	0	339.39	156.09	183.30
1941	473	47	1421	0	0	340.34	156.53	183.81
1945	473	47	1425	0	0	341.29	156.97	184.32
1949	473	47	1429	0	0	342.24	157.41	184.83
1953	473	47	1433	0	0	343.19	157.85	185.34
1957	473	47	1437	0	0	344.15	158.29	185.86
1961	473	47	1441	0	0	345.10	158.73	186.37
1965	473	47	1445	0	0	346.05	159.17	186.88
1969	473	47	1449	0	0	347.00	159.61	187.39
1973	473	47	1453	0	0	347.95	160.05	187.90
1977	473	47	1457	0	0	348.91	160.49	188.42
1981	473	47	1461	0	0	349.86	160.93	188.93
1985	473	47	1465	0	0	350.81	161.37	189.44
1989	473	47	1469	0	0	351.76	161.81	189.95
1993	473	47	1473	0	0	352.71	162.25	190.46
1997	473	47	1477	0	0	353.67	162.69	190.98
2001	473	47	1481	0	0	354.62	163.13	191.49
2005	473	47	1485	0	0	355.57	163.57	192.00
2009	473	47	1489	0	0	356.52	164.01	192.51
2013	473	47	1493	0	0	357.47	164.45	193.02
2017	473	47	1497	0	0	358.43	164.89	193.54
2021	473	47	1501	0	0	359.38	165.33	194.05
2025	473	47	1505	0	0	360.33	165.77	194.56
2029	473	47	1509	0	0	361.28	166.21	195.07
2033	473	47	1513	0	0	362.23	166.65	195.58
2037	473	47	1517	0	0	363.19	167.09	196.10
2041	473	47	1521	0	0	364.14	167.53	196.61
2045	473	47	1525	0	0	365.09	167.97	197.12
2049	473	47	1529	0	0	366.04	168.41	197.63
2053	473	47	1533	0	0	366.99	168.85	198.14
2057	473	47	1537	0	0	367.95	169.29	198.66
2061	473	47	1541	0	0	368.90	169.73	199.17
2065	473	47	1545	0	0	369.85	170.17	199.68
2069	473	47	1549	0	0	370.80	170.61	200.19
2073	473	47	1553	0	0	371.75	171.05	200.70
2077	473	47	1557	0	0	372.71	171.49	201.22
2081	473	47	1561	0	0	373.66	171.93	201.73
2085	473	47	1565	0	0	374.61	172.37	202.24

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2089	473	47	1569	0	0	375.56	172.81	202.75
2093	473	47	1573	0	0	376.51	173.25	203.26
2097	473	47	1577	0	0	377.47	173.69	203.78
2101	473	47	1581	0	0	378.42	174.13	204.29
2105	473	47	1585	0	0	379.37	174.57	204.80
2109	473	47	1589	0	0	380.32	175.01	205.31
2113	473	47	1593	0	0	381.27	175.45	205.82
2117	473	47	1597	0	0	382.23	175.89	206.34
2121	473	47	1601	0	0	383.18	176.33	206.85
2125	473	47	1605	0	0	384.13	176.77	207.36
2129	473	47	1609	0	0	385.08	177.21	207.87
2133	473	47	1613	0	0	386.03	177.65	208.38
2137	473	47	1617	0	0	386.99	178.09	208.90
2141	473	47	1621	0	0	387.94	178.53	209.41
2145	473	47	1625	0	0	388.89	178.97	209.92
2149	473	47	1629	0	0	389.84	179.41	210.43
2153	473	47	1633	0	0	390.79	179.85	210.94
2157	473	47	1637	0	0	391.75	180.29	211.46
2161	473	47	1641	0	0	392.70	180.73	211.97
2165	473	47	1645	0	0	393.65	181.17	212.48
2169	473	47	1649	0	0	394.60	181.61	212.99
2173	473	47	1653	0	0	395.55	182.05	213.50
2177	473	47	1657	0	0	396.51	182.49	214.02
2181	473	47	1661	0	0	397.46	182.93	214.53
2185	473	47	1665	0	0	398.41	183.37	215.04
2189	473	47	1669	0	0	399.36	183.81	215.55
2193	473	47	1673	0	0	400.31	184.25	216.06
2197	473	47	1677	0	0	401.27	184.69	216.58
2201	473	47	1681	0	0	402.22	185.13	217.09
2205	473	47	1685	0	0	403.17	185.57	217.60
2209	473	47	1689	0	0	404.12	186.01	218.11
2213	473	47	1693	0	0	405.07	186.45	218.62
2217	473	47	1697	0	0	406.03	186.89	219.14
2221	473	47	1701	0	0	406.98	187.33	219.65
2225	473	47	1705	0	0	407.93	187.77	220.16
2229	473	47	1709	0	0	408.88	188.21	220.67
2233	473	47	1713	0	0	409.83	188.65	221.18
2237	473	47	1717	0	0	410.79	189.09	221.70
2241	473	47	1721	0	0	411.74	189.53	222.21
2245	473	47	1725	0	0	412.69	189.97	222.72
2249	473	47	1729	0	0	413.64	190.41	223.23
2253	473	47	1733	0	0	414.59	190.85	223.74
2257	473	47	1737	0	0	415.55	191.29	224.26
2261	473	47	1741	0	0	416.50	191.73	224.77
2265	473	47	1745	0	0	417.45	192.17	225.28
2269	473	47	1749	0	0	418.40	192.61	225.79
2273	473	47	1753	0	0	419.35	193.05	226.30
2277	473	47	1757	0	0	420.31	193.49	226.82

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2281	473	47	1761	0	0	421.26	193.93	227.33
2285	473	47	1765	0	0	422.21	194.37	227.84
2289	473	47	1769	0	0	423.16	194.81	228.35
2293	473	47	1773	0	0	424.11	195.25	228.86
2297	473	47	1777	0	0	425.07	195.69	229.38
2301	473	47	1781	0	0	426.02	196.13	229.89
2305	473	47	1785	0	0	426.97	196.57	230.40
2309	473	47	1789	0	0	427.92	197.01	230.91
2313	473	47	1793	0	0	428.87	197.45	231.42
2317	473	47	1797	0	0	429.83	197.89	231.94
2321	473	47	1801	0	0	430.78	198.33	232.45
2325	473	47	1805	0	0	431.73	198.77	232.96
2329	473	47	1809	0	0	432.68	199.21	233.47
2333	473	47	1813	0	0	433.63	199.65	233.98
2337	473	47	1817	0	0	434.59	200.09	234.50
2341	473	47	1821	0	0	435.54	200.53	235.01
2345	473	47	1825	0	0	436.49	200.97	235.52
2349	473	47	1829	0	0	437.44	201.41	236.03
2353	473	47	1833	0	0	438.39	201.85	236.54
2357	473	47	1837	0	0	439.35	202.29	237.06
2361	473	47	1841	0	0	440.30	202.73	237.57
2365	473	47	1845	0	0	441.25	203.17	238.08
2369	473	47	1849	0	0	442.20	203.61	238.59
2373	473	47	1853	0	0	443.15	204.05	239.10
2377	473	47	1857	0	0	444.11	204.49	239.62
2381	473	47	1861	0	0	445.06	204.93	240.13
2385	473	47	1865	0	0	446.01	205.37	240.64
2389	473	47	1869	0	0	446.96	205.81	241.15
2393	473	47	1873	0	0	447.91	206.25	241.66
2397	473	47	1877	0	0	448.87	206.69	242.18
2401	473	47	1881	0	0	449.82	207.13	242.69
2405	473	47	1885	0	0	450.77	207.57	243.20
2409	473	47	1889	0	0	451.72	208.01	243.71
2413	473	47	1893	0	0	452.67	208.45	244.22
2417	473	47	1897	0	0	453.63	208.89	244.74
2421	473	47	1901	0	0	454.58	209.33	245.25
2425	473	47	1905	0	0	455.53	209.77	245.76
2429	473	47	1909	0	0	456.48	210.21	246.27
2433	473	47	1913	0	0	457.43	210.65	246.78
2437	473	47	1917	0	0	458.39	211.09	247.30
2441	473	47	1921	0	0	459.34	211.53	247.81
2445	473	47	1925	0	0	460.29	211.97	248.32
2449	473	47	1929	0	0	461.24	212.41	248.83
2453	473	47	1933	0	0	462.19	212.85	249.34
2457	473	47	1937	0	0	463.15	213.29	249.86
2461	473	47	1941	0	0	464.10	213.73	250.37
2465	473	47	1945	0	0	465.05	214.17	250.88
2469	473	47	1949	0	0	466.00	214.61	251.39

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2473	473	47	1953	0	0	466.95	215.05	251.90
2477	473	47	1957	0	0	467.91	215.49	252.42
2481	473	47	1961	0	0	468.86	215.93	252.93
2485	473	47	1965	0	0	469.81	216.37	253.44
2489	473	47	1969	0	0	470.76	216.81	253.95
2493	473	47	1973	0	0	471.71	217.25	254.46
2497	473	47	1977	0	0	472.67	217.69	254.98
2501	473	47	1981	0	0	473.62	218.13	255.49
2505	473	47	1985	0	0	474.57	218.57	256.00
2509	473	47	1989	0	0	475.52	219.01	256.51
2513	473	47	1993	0	0	476.47	219.45	257.02
2517	473	47	1997	0	0	477.43	219.89	257.54
2521	473	47	2001	0	0	478.38	220.33	258.05
2525	473	47	2005	0	0	479.33	220.77	258.56
2529	473	47	2009	0	0	480.28	221.21	259.07
2533	473	47	2013	0	0	481.23	221.65	259.58
2537	473	47	2017	0	0	482.19	222.09	260.10
2541	473	47	2021	0	0	483.14	222.53	260.61
2545	473	47	2025	0	0	484.09	222.97	261.12
2549	473	47	2029	0	0	485.04	223.41	261.63
2553	473	47	2033	0	0	485.99	223.85	262.14
2557	473	47	2037	0	0	486.95	224.29	262.66
2561	473	47	2041	0	0	487.90	224.73	263.17
2565	473	47	2045	0	0	488.85	225.17	263.68
2569	473	47	2049	0	0	489.80	225.61	264.19
2573	473	47	2053	0	0	490.75	226.05	264.70
2577	473	47	2057	0	0	491.71	226.49	265.22
2581	473	47	2061	0	0	492.66	226.93	265.73
2585	473	47	2065	0	0	493.61	227.37	266.24
2589	473	47	2069	0	0	494.56	227.81	266.75
2593	473	47	2073	0	0	495.51	228.25	267.26
2597	473	47	2077	0	0	496.47	228.69	267.78
2601	473	47	2081	0	0	497.42	229.13	268.29
2605	473	47	2085	0	0	498.37	229.57	268.80
2609	473	47	2089	0	0	499.32	230.01	269.31
2613	473	47	2093	0	0	500.27	230.45	269.82
2617	473	47	2097	0	0	501.23	230.89	270.34
2621	473	47	2101	0	0	502.18	231.33	270.85
2625	473	47	2105	0	0	503.13	231.77	271.36
2629	473	47	2109	0	0	504.08	232.21	271.87
2633	473	47	2113	0	0	505.03	232.65	272.38
2637	473	47	2117	0	0	505.99	233.09	272.90
2641	473	47	2121	0	0	506.94	233.53	273.41
2645	473	47	2125	0	0	507.89	233.97	273.92
2649	473	47	2129	0	0	508.84	234.41	274.43
2653	473	47	2133	0	0	509.79	234.85	274.94
2657	473	47	2137	0	0	510.75	235.29	275.46
2661	473	47	2141	0	0	511.70	235.73	275.97

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2665	473	47	2145	0	0	512.65	236.17	276.48
2669	473	47	2149	0	0	513.60	236.61	276.99
2673	473	47	2153	0	0	514.55	237.05	277.50
2677	473	47	2157	0	0	515.51	237.49	278.02
2681	473	47	2161	0	0	516.46	237.93	278.53
2685	473	47	2165	0	0	517.41	238.37	279.04
2689	473	47	2169	0	0	518.36	238.81	279.55
2693	473	47	2173	0	0	519.31	239.25	280.06
2697	473	47	2177	0	0	520.27	239.69	280.58
2701	473	47	2181	0	0	521.22	240.13	281.09
2705	473	47	2185	0	0	522.17	240.57	281.60
2709	473	47	2189	0	0	523.12	241.01	282.11
2713	473	47	2193	0	0	524.07	241.45	282.62
2717	473	47	2197	0	0	525.03	241.89	283.14
2721	473	47	2201	0	0	525.98	242.33	283.65
2725	473	47	2205	0	0	526.93	242.77	284.16
2729	473	47	2209	0	0	527.88	243.21	284.67
2733	473	47	2213	0	0	528.83	243.65	285.18
2737	473	47	2217	0	0	529.79	244.09	285.70
2741	473	47	2221	0	0	530.74	244.53	286.21
2745	473	47	2225	0	0	531.69	244.97	286.72
2749	473	47	2229	0	0	532.64	245.41	287.23
2753	473	47	2233	0	0	533.59	245.85	287.74
2757	473	47	2237	0	0	534.55	246.29	288.26
2761	473	47	2241	0	0	535.50	246.73	288.77
2765	473	47	2245	0	0	536.45	247.17	289.28
2769	473	47	2249	0	0	537.40	247.61	289.79
2773	473	47	2253	0	0	538.35	248.05	290.30
2777	473	47	2257	0	0	539.31	248.49	290.82
2781	473	47	2261	0	0	540.26	248.93	291.33
2785	473	47	2265	0	0	541.21	249.37	291.84
2789	473	47	2269	0	0	542.16	249.81	292.35
2793	473	47	2273	0	0	543.11	250.25	292.86
2797	473	47	2277	0	0	544.07	250.69	293.38
2801	473	47	2281	0	0	545.02	251.13	293.89
2805	473	47	2285	0	0	545.97	251.57	294.40
2809	473	47	2289	0	0	546.92	252.01	294.91
2813	473	47	2293	0	0	547.87	252.45	295.42
2817	473	47	2297	0	0	548.83	252.89	295.94
2821	473	47	2301	0	0	549.78	253.33	296.45
2825	473	47	2305	0	0	550.73	253.77	296.96
2829	473	47	2309	0	0	551.68	254.21	297.47
2833	473	47	2313	0	0	552.63	254.65	297.98
2837	473	47	2317	0	0	553.59	255.09	298.50
2841	473	47	2321	0	0	554.54	255.53	299.01
2845	473	47	2325	0	0	555.49	255.97	299.52
2849	473	47	2329	0	0	556.44	256.41	300.03
2853	473	47	2333	0	0	557.39	256.85	300.54

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2857	473	47	2337	0	0	558.35	257.29	301.06
2861	473	47	2341	0	0	559.30	257.73	301.57
2865	473	47	2345	0	0	560.25	258.17	302.08
2869	473	47	2349	0	0	561.20	258.61	302.59
2873	473	47	2353	0	0	562.15	259.05	303.10
2877	473	47	2357	0	0	563.11	259.49	303.62
2881	473	47	2361	0	0	564.06	259.93	304.13
2885	473	47	2365	0	0	565.01	260.37	304.64
2889	473	47	2369	0	0	565.96	260.81	305.15
2893	473	47	2373	0	0	566.91	261.25	305.66
2897	473	47	2377	0	0	567.87	261.69	306.18
2901	473	47	2381	0	0	568.82	262.13	306.69
2905	473	47	2385	0	0	569.77	262.57	307.20
2909	473	47	2389	0	0	570.72	263.01	307.71
2913	473	47	2393	0	0	571.67	263.45	308.22
2917	473	47	2397	0	0	572.63	263.89	308.74
2921	473	47	2401	0	0	573.58	264.33	309.25
2925	473	47	2405	0	0	574.53	264.77	309.76
2929	473	47	2409	0	0	575.48	265.21	310.27
2933	473	47	2413	0	0	576.43	265.65	310.78
2937	473	47	2417	0	0	577.39	266.09	311.30
2941	473	47	2421	0	0	578.34	266.53	311.81
2945	473	47	2425	0	0	579.29	266.97	312.32
2949	473	47	2429	0	0	580.24	267.41	312.83
2953	473	47	2433	0	0	581.19	267.85	313.34
2957	473	47	2437	0	0	582.15	268.29	313.86
2961	473	47	2441	0	0	583.10	268.73	314.37
2965	473	47	2445	0	0	584.05	269.17	314.88
2969	473	47	2449	0	0	585.00	269.61	315.39
2973	473	47	2453	0	0	585.95	270.05	315.90
2977	473	47	2457	0	0	586.91	270.49	316.42
2981	473	47	2461	0	0	587.86	270.93	316.93
2985	473	47	2465	0	0	588.81	271.37	317.44
2989	473	47	2469	0	0	589.76	271.81	317.95
2993	473	47	2473	0	0	590.71	272.25	318.46
2997	473	47	2477	0	0	591.67	272.69	318.98
3001	473	47	2481	0	0	592.62	273.13	319.49
3005	473	47	2485	0	0	593.57	273.57	320.00
3009	473	47	2489	0	0	594.52	274.01	320.51
3013	473	47	2493	0	0	595.47	274.45	321.02
3017	473	47	2497	0	0	596.43	274.89	321.54
3021	473	47	2501	0	0	597.38	275.33	322.05
3025	473	47	2505	0	0	598.33	275.77	322.56
3029	473	47	2509	0	0	599.28	276.21	323.07
3033	473	47	2513	0	0	600.23	276.65	323.58
3037	473	47	2517	0	0	601.19	277.09	324.10
3041	473	47	2521	0	0	602.14	277.53	324.61
3045	473	47	2525	0	0	603.09	277.97	325.12

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
3049	473	47	2529	0	0	604.04	278.41	325.63
3053	473	47	2533	0	0	604.99	278.85	326.14
3057	473	47	2537	0	0	605.95	279.29	326.66
3061	473	47	2541	0	0	606.90	279.73	327.17
3065	473	47	2545	0	0	607.85	280.17	327.68
3069	473	47	2549	0	0	608.80	280.61	328.19
3073	473	47	2553	0	0	609.75	281.05	328.70
3077	473	47	2557	0	0	610.71	281.49	329.22
3081	473	47	2561	0	0	611.66	281.93	329.73
3085	473	47	2565	0	0	612.61	282.37	330.24
3089	473	47	2569	0	0	613.56	282.81	330.75
3093	473	47	2573	0	0	614.51	283.25	331.26
3097	473	47	2577	0	0	615.47	283.69	331.78
3101	473	47	2581	0	0	616.42	284.13	332.29
3105	473	47	2585	0	0	617.37	284.57	332.80
3109	473	47	2589	0	0	618.32	285.01	333.31
3113	473	47	2593	0	0	619.27	285.45	333.82
3117	473	47	2597	0	0	620.23	285.89	334.34
3121	473	47	2601	0	0	621.18	286.33	334.85
3125	473	47	2605	0	0	622.13	286.77	335.36
3129	473	47	2609	0	0	623.08	287.21	335.87
3133	473	47	2613	0	0	624.03	287.65	336.38
3137	473	47	2617	0	0	624.99	288.09	336.90
3141	473	47	2621	0	0	625.94	288.53	337.41
3145	473	47	2625	0	0	626.89	288.97	337.92
3149	473	47	2629	0	0	627.84	289.41	338.43
3153	473	47	2633	0	0	628.79	289.85	338.94
3157	473	47	2637	0	0	629.75	290.29	339.46
3161	473	47	2641	0	0	630.70	290.73	339.97
3165	473	47	2645	0	0	631.65	291.17	340.48
3169	473	47	2649	0	0	632.60	291.61	340.99
3173	473	47	2653	0	0	633.55	292.05	341.50
3177	473	47	2657	0	0	634.51	292.49	342.02
3181	473	47	2661	0	0	635.46	292.93	342.53
3185	473	47	2665	0	0	636.41	293.37	343.04
3189	473	47	2669	0	0	637.36	293.81	343.55
3193	473	47	2673	0	0	638.31	294.25	344.06
3197	473	47	2677	0	0	639.27	294.69	344.58
3201	473	47	2681	0	0	640.22	295.13	345.09
3205	473	47	2685	0	0	641.17	295.57	345.60
3209	473	47	2689	0	0	642.12	296.01	346.11
3213	473	47	2693	0	0	643.07	296.45	346.62
3217	473	47	2697	0	0	644.03	296.89	347.14
3221	473	47	2701	0	0	644.98	297.33	347.65
3225	473	47	2705	0	0	645.93	297.77	348.16
3229	473	47	2709	0	0	646.88	298.21	348.67
3233	473	47	2713	0	0	647.83	298.65	349.18
3237	473	47	2717	0	0	648.79	299.09	349.70

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
3241	473	47	2721	0	0	649.74	299.53	350.21
3245	473	47	2725	0	0	650.69	299.97	350.72
3249	473	47	2729	0	0	651.64	300.41	351.23
3253	473	47	2733	0	0	652.59	300.85	351.74
3257	473	47	2737	0	0	653.55	301.29	352.26
3261	473	47	2741	0	0	654.50	301.73	352.77
3265	473	47	2745	0	0	655.45	302.17	353.28
3269	473	47	2749	0	0	656.40	302.61	353.79
3273	473	47	2753	0	0	657.35	303.05	354.30
3277	473	47	2757	0	0	658.31	303.49	354.82
3281	473	47	2761	0	0	659.26	303.93	355.33
3285	473	47	2765	0	0	660.21	304.37	355.84
3289	473	47	2769	0	0	661.16	304.81	356.35
3293	473	47	2773	0	0	662.11	305.25	356.86
3297	473	47	2777	0	0	663.07	305.69	357.38
3301	473	47	2781	0	0	664.02	306.13	357.89
3305	473	47	2785	0	0	664.97	306.57	358.40
3309	473	47	2789	0	0	665.92	307.01	358.91
3313	473	47	2793	0	0	666.87	307.45	359.42
3317	473	47	2797	0	0	667.83	307.89	359.94
3321	473	47	2801	0	0	668.78	308.33	360.45
3325	473	47	2805	0	0	669.73	308.77	360.96
3329	473	47	2809	0	0	670.68	309.21	361.47
3333	473	47	2813	0	0	671.63	309.65	361.98
3337	473	47	2817	0	0	672.11	309.87	362.24
3338	473	47	2817	1	0	672.71	310.15	362.56
3341	473	47	2817	4	0	673.54	310.53	363.01
3345	473	47	2817	8	0	674.49	310.97	363.52
3349	473	47	2817	12	0	675.44	311.41	364.03
3353	473	47	2817	16	0	676.39	311.85	364.54
3357	473	47	2817	20	0	677.35	312.29	365.06
3361	473	47	2817	24	0	678.30	312.73	365.57
3365	473	47	2817	28	0	679.25	313.17	366.08
3369	473	47	2817	32	0	680.20	313.61	366.59
3373	473	47	2817	36	0	681.15	314.05	367.10
3377	473	47	2817	40	0	682.11	314.49	367.62
3381	473	47	2817	44	0	683.06	314.93	368.13
3385	473	47	2817	48	0	684.01	315.37	368.64
3389	473	47	2817	52	0	684.96	315.81	369.15
3393	473	47	2817	56	0	685.91	316.25	369.66
3397	473	47	2817	60	0	686.51	316.53	369.98
3398	473	47	2817	61	0	686.63	316.58	370.05

If the employee's gross pay is over £3398, go to page 80.

Weekly table for not contracted-out contributions where employee has deferment for use from 6 April 2013 to 5 April 2014

Table letter **J**

Use this table for

employees for whom you hold form RD950(IOM) or CA2700 for 2013 - 2014

Do not use this table for

- any year other than 2013-2014.
- 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-1g of the table to columns 1a-1g 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 80.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
*	1a	1b	1c	1d	1e	1f	1g	*
£	£	£	£	£	£	£ p	£ p	£ p
Up to and including 108.99	No NIC liability, make no entries on forms T11 and T14							
109	109	0	0	0	0	0.00	0.00	0.00
110	109	1	0	0	0	0.00	0.00	0.00
111	109	2	0	0	0	0.00	0.00	0.00
112	109	3	0	0	0	0.00	0.00	0.00
113	109	4	0	0	0	0.00	0.00	0.00
114	109	5	0	0	0	0.00	0.00	0.00
115	109	6	0	0	0	0.00	0.00	0.00
116	109	7	0	0	0	0.00	0.00	0.00
117	109	8	0	0	0	0.00	0.00	0.00
118	109	9	0	0	0	0.19	0.00	0.19
119	109	10	0	0	0	0.32	0.00	0.32
120	109	11	0	0	0	0.45	0.00	0.45
121	109	11	1	0	0	0.60	0.02	0.58
122	109	11	2	0	0	0.73	0.03	0.70
123	109	11	3	0	0	0.87	0.04	0.83
124	109	11	4	0	0	1.01	0.05	0.96
125	109	11	5	0	0	1.15	0.06	1.09
126	109	11	6	0	0	1.29	0.07	1.22

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
127	109	11	7	0	0	1.42	0.08	1.34
128	109	11	8	0	0	1.56	0.09	1.47
129	109	11	9	0	0	1.70	0.10	1.60
130	109	11	10	0	0	1.84	0.11	1.73
131	109	11	11	0	0	1.98	0.12	1.86
132	109	11	12	0	0	2.11	0.13	1.98
133	109	11	13	0	0	2.25	0.14	2.11
134	109	11	14	0	0	2.39	0.15	2.24
135	109	11	15	0	0	2.53	0.16	2.37
136	109	11	16	0	0	2.67	0.17	2.50
137	109	11	17	0	0	2.80	0.18	2.62
138	109	11	18	0	0	2.94	0.19	2.75
139	109	11	19	0	0	3.08	0.20	2.88
140	109	11	20	0	0	3.22	0.21	3.01
141	109	11	21	0	0	3.36	0.22	3.14
142	109	11	22	0	0	3.49	0.23	3.26
143	109	11	23	0	0	3.63	0.24	3.39
144	109	11	24	0	0	3.77	0.25	3.52
145	109	11	25	0	0	3.91	0.26	3.65
146	109	11	26	0	0	4.05	0.27	3.78
147	109	11	27	0	0	4.18	0.28	3.90
148	109	11	28	0	0	4.32	0.29	4.03
149	109	11	29	0	0	4.46	0.30	4.16
150	109	11	30	0	0	4.60	0.31	4.29
151	109	11	31	0	0	4.74	0.32	4.42
152	109	11	32	0	0	4.87	0.33	4.54
153	109	11	33	0	0	5.01	0.34	4.67
154	109	11	34	0	0	5.15	0.35	4.80
155	109	11	35	0	0	5.29	0.36	4.93
156	109	11	36	0	0	5.43	0.37	5.06
157	109	11	37	0	0	5.56	0.38	5.18
158	109	11	38	0	0	5.70	0.39	5.31
159	109	11	39	0	0	5.84	0.40	5.44
160	109	11	40	0	0	5.98	0.41	5.57
161	109	11	41	0	0	6.12	0.42	5.70
162	109	11	42	0	0	6.25	0.43	5.82
163	109	11	43	0	0	6.39	0.44	5.95
164	109	11	44	0	0	6.53	0.45	6.08
165	109	11	45	0	0	6.67	0.46	6.21
166	109	11	46	0	0	6.81	0.47	6.34
167	109	11	47	0	0	6.94	0.48	6.46

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
168	109	11	48	0	0	7.08	0.49	6.59
169	109	11	49	0	0	7.22	0.50	6.72
170	109	11	50	0	0	7.36	0.51	6.85
171	109	11	51	0	0	7.50	0.52	6.98
172	109	11	52	0	0	7.63	0.53	7.10
173	109	11	53	0	0	7.77	0.54	7.23
174	109	11	54	0	0	7.91	0.55	7.36
175	109	11	55	0	0	8.05	0.56	7.49
176	109	11	56	0	0	8.19	0.57	7.62
177	109	11	57	0	0	8.32	0.58	7.74
178	109	11	58	0	0	8.46	0.59	7.87
179	109	11	59	0	0	8.60	0.60	8.00
180	109	11	60	0	0	8.74	0.61	8.13
181	109	11	61	0	0	8.88	0.62	8.26
182	109	11	62	0	0	9.01	0.63	8.38
183	109	11	63	0	0	9.15	0.64	8.51
184	109	11	64	0	0	9.29	0.65	8.64
185	109	11	65	0	0	9.43	0.66	8.77
186	109	11	66	0	0	9.57	0.67	8.90
187	109	11	67	0	0	9.70	0.68	9.02
188	109	11	68	0	0	9.84	0.69	9.15
189	109	11	69	0	0	9.98	0.70	9.28
190	109	11	70	0	0	10.12	0.71	9.41
191	109	11	71	0	0	10.26	0.72	9.54
192	109	11	72	0	0	10.39	0.73	9.66
193	109	11	73	0	0	10.53	0.74	9.79
194	109	11	74	0	0	10.67	0.75	9.92
195	109	11	75	0	0	10.81	0.76	10.05
196	109	11	76	0	0	10.95	0.77	10.18
197	109	11	77	0	0	11.08	0.78	10.30
198	109	11	78	0	0	11.22	0.79	10.43
199	109	11	79	0	0	11.36	0.80	10.56
200	109	11	80	0	0	11.50	0.81	10.69
201	109	11	81	0	0	11.64	0.82	10.82
202	109	11	82	0	0	11.77	0.83	10.94
203	109	11	83	0	0	11.91	0.84	11.07
204	109	11	84	0	0	12.05	0.85	11.20
205	109	11	85	0	0	12.19	0.86	11.33
206	109	11	86	0	0	12.33	0.87	11.46
207	109	11	87	0	0	12.46	0.88	11.58
208	109	11	88	0	0	12.60	0.89	11.71

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
209	109	11	89	0	0	12.74	0.90	11.84
210	109	11	90	0	0	12.88	0.91	11.97
211	109	11	91	0	0	13.02	0.92	12.10
212	109	11	92	0	0	13.15	0.93	12.22
213	109	11	93	0	0	13.29	0.94	12.35
214	109	11	94	0	0	13.43	0.95	12.48
215	109	11	95	0	0	13.57	0.96	12.61
216	109	11	96	0	0	13.71	0.97	12.74
217	109	11	97	0	0	13.84	0.98	12.86
218	109	11	98	0	0	13.98	0.99	12.99
219	109	11	99	0	0	14.12	1.00	13.12
220	109	11	100	0	0	14.26	1.01	13.25
221	109	11	101	0	0	14.40	1.02	13.38
222	109	11	102	0	0	14.53	1.03	13.50
223	109	11	103	0	0	14.67	1.04	13.63
224	109	11	104	0	0	14.81	1.05	13.76
225	109	11	105	0	0	14.95	1.06	13.89
226	109	11	106	0	0	15.09	1.07	14.02
227	109	11	107	0	0	15.22	1.08	14.14
228	109	11	108	0	0	15.36	1.09	14.27
229	109	11	109	0	0	15.50	1.10	14.40
230	109	11	110	0	0	15.64	1.11	14.53
231	109	11	111	0	0	15.78	1.12	14.66
232	109	11	112	0	0	15.91	1.13	14.78
233	109	11	113	0	0	16.05	1.14	14.91
234	109	11	114	0	0	16.19	1.15	15.04
235	109	11	115	0	0	16.33	1.16	15.17
236	109	11	116	0	0	16.47	1.17	15.30
237	109	11	117	0	0	16.60	1.18	15.42
238	109	11	118	0	0	16.74	1.19	15.55
239	109	11	119	0	0	16.88	1.20	15.68
240	109	11	120	0	0	17.02	1.21	15.81
241	109	11	121	0	0	17.16	1.22	15.94
242	109	11	122	0	0	17.29	1.23	16.06
243	109	11	123	0	0	17.43	1.24	16.19
244	109	11	124	0	0	17.57	1.25	16.32
245	109	11	125	0	0	17.71	1.26	16.45
246	109	11	126	0	0	17.85	1.27	16.58
247	109	11	127	0	0	17.98	1.28	16.70
248	109	11	128	0	0	18.12	1.29	16.83
249	109	11	129	0	0	18.26	1.30	16.96

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
250	109	11	130	0	0	18.40	1.31	17.09
251	109	11	131	0	0	18.54	1.32	17.22
252	109	11	132	0	0	18.67	1.33	17.34
253	109	11	133	0	0	18.81	1.34	17.47
254	109	11	134	0	0	18.95	1.35	17.60
255	109	11	135	0	0	19.09	1.36	17.73
256	109	11	136	0	0	19.23	1.37	17.86
257	109	11	137	0	0	19.36	1.38	17.98
258	109	11	138	0	0	19.50	1.39	18.11
259	109	11	139	0	0	19.64	1.40	18.24
260	109	11	140	0	0	19.78	1.41	18.37
261	109	11	141	0	0	19.92	1.42	18.50
262	109	11	142	0	0	20.05	1.43	18.62
263	109	11	143	0	0	20.19	1.44	18.75
264	109	11	144	0	0	20.33	1.45	18.88
265	109	11	145	0	0	20.47	1.46	19.01
266	109	11	146	0	0	20.61	1.47	19.14
267	109	11	147	0	0	20.74	1.48	19.26
268	109	11	148	0	0	20.88	1.49	19.39
269	109	11	149	0	0	21.02	1.50	19.52
270	109	11	150	0	0	21.16	1.51	19.65
271	109	11	151	0	0	21.30	1.52	19.78
272	109	11	152	0	0	21.43	1.53	19.90
273	109	11	153	0	0	21.57	1.54	20.03
274	109	11	154	0	0	21.71	1.55	20.16
275	109	11	155	0	0	21.85	1.56	20.29
276	109	11	156	0	0	21.99	1.57	20.42
277	109	11	157	0	0	22.12	1.58	20.54
278	109	11	158	0	0	22.26	1.59	20.67
279	109	11	159	0	0	22.40	1.60	20.80
280	109	11	160	0	0	22.54	1.61	20.93
281	109	11	161	0	0	22.68	1.62	21.06
282	109	11	162	0	0	22.81	1.63	21.18
283	109	11	163	0	0	22.95	1.64	21.31
284	109	11	164	0	0	23.09	1.65	21.44
285	109	11	165	0	0	23.23	1.66	21.57
286	109	11	166	0	0	23.37	1.67	21.70
287	109	11	167	0	0	23.50	1.68	21.82
288	109	11	168	0	0	23.64	1.69	21.95
289	109	11	169	0	0	23.78	1.70	22.08
290	109	11	170	0	0	23.92	1.71	22.21

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
291	109	11	171	0	0	24.06	1.72	22.34
292	109	11	172	0	0	24.19	1.73	22.46
293	109	11	173	0	0	24.33	1.74	22.59
294	109	11	174	0	0	24.47	1.75	22.72
295	109	11	175	0	0	24.61	1.76	22.85
296	109	11	176	0	0	24.75	1.77	22.98
297	109	11	177	0	0	24.88	1.78	23.10
298	109	11	178	0	0	25.02	1.79	23.23
299	109	11	179	0	0	25.16	1.80	23.36
300	109	11	180	0	0	25.30	1.81	23.49
301	109	11	181	0	0	25.44	1.82	23.62
302	109	11	182	0	0	25.57	1.83	23.74
303	109	11	183	0	0	25.71	1.84	23.87
304	109	11	184	0	0	25.85	1.85	24.00
305	109	11	185	0	0	25.99	1.86	24.13
306	109	11	186	0	0	26.13	1.87	24.26
307	109	11	187	0	0	26.26	1.88	24.38
308	109	11	188	0	0	26.40	1.89	24.51
309	109	11	189	0	0	26.54	1.90	24.64
310	109	11	190	0	0	26.68	1.91	24.77
311	109	11	191	0	0	26.82	1.92	24.90
312	109	11	192	0	0	26.95	1.93	25.02
313	109	11	193	0	0	27.09	1.94	25.15
314	109	11	194	0	0	27.23	1.95	25.28
315	109	11	195	0	0	27.37	1.96	25.41
316	109	11	196	0	0	27.51	1.97	25.54
317	109	11	197	0	0	27.64	1.98	25.66
318	109	11	198	0	0	27.78	1.99	25.79
319	109	11	199	0	0	27.92	2.00	25.92
320	109	11	200	0	0	28.06	2.01	26.05
321	109	11	201	0	0	28.20	2.02	26.18
322	109	11	202	0	0	28.33	2.03	26.30
323	109	11	203	0	0	28.47	2.04	26.43
324	109	11	204	0	0	28.61	2.05	26.56
325	109	11	205	0	0	28.75	2.06	26.69
326	109	11	206	0	0	28.89	2.07	26.82
327	109	11	207	0	0	29.02	2.08	26.94
328	109	11	208	0	0	29.16	2.09	27.07
329	109	11	209	0	0	29.30	2.10	27.20
330	109	11	210	0	0	29.44	2.11	27.33
331	109	11	211	0	0	29.58	2.12	27.46

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
332	109	11	212	0	0	29.71	2.13	27.58
333	109	11	213	0	0	29.85	2.14	27.71
334	109	11	214	0	0	29.99	2.15	27.84
335	109	11	215	0	0	30.13	2.16	27.97
336	109	11	216	0	0	30.27	2.17	28.10
337	109	11	217	0	0	30.40	2.18	28.22
338	109	11	218	0	0	30.54	2.19	28.35
339	109	11	219	0	0	30.68	2.20	28.48
340	109	11	220	0	0	30.82	2.21	28.61
341	109	11	221	0	0	30.96	2.22	28.74
342	109	11	222	0	0	31.09	2.23	28.86
343	109	11	223	0	0	31.23	2.24	28.99
344	109	11	224	0	0	31.37	2.25	29.12
345	109	11	225	0	0	31.51	2.26	29.25
346	109	11	226	0	0	31.65	2.27	29.38
347	109	11	227	0	0	31.78	2.28	29.50
348	109	11	228	0	0	31.92	2.29	29.63
349	109	11	229	0	0	32.06	2.30	29.76
350	109	11	230	0	0	32.20	2.31	29.89
351	109	11	231	0	0	32.34	2.32	30.02
352	109	11	232	0	0	32.47	2.33	30.14
353	109	11	233	0	0	32.61	2.34	30.27
354	109	11	234	0	0	32.75	2.35	30.40
355	109	11	235	0	0	32.89	2.36	30.53
356	109	11	236	0	0	33.03	2.37	30.66
357	109	11	237	0	0	33.16	2.38	30.78
358	109	11	238	0	0	33.30	2.39	30.91
359	109	11	239	0	0	33.44	2.40	31.04
360	109	11	240	0	0	33.58	2.41	31.17
361	109	11	241	0	0	33.72	2.42	31.30
362	109	11	242	0	0	33.85	2.43	31.42
363	109	11	243	0	0	33.99	2.44	31.55
364	109	11	244	0	0	34.13	2.45	31.68
365	109	11	245	0	0	34.27	2.46	31.81
366	109	11	246	0	0	34.41	2.47	31.94
367	109	11	247	0	0	34.54	2.48	32.06
368	109	11	248	0	0	34.68	2.49	32.19
369	109	11	249	0	0	34.82	2.50	32.32
370	109	11	250	0	0	34.96	2.51	32.45
371	109	11	251	0	0	35.10	2.52	32.58
372	109	11	252	0	0	35.23	2.53	32.70

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
373	109	11	253	0	0	35.37	2.54	32.83
374	109	11	254	0	0	35.51	2.55	32.96
375	109	11	255	0	0	35.65	2.56	33.09
376	109	11	256	0	0	35.79	2.57	33.22
377	109	11	257	0	0	35.92	2.58	33.34
378	109	11	258	0	0	36.06	2.59	33.47
379	109	11	259	0	0	36.20	2.60	33.60
380	109	11	260	0	0	36.34	2.61	33.73
381	109	11	261	0	0	36.48	2.62	33.86
382	109	11	262	0	0	36.61	2.63	33.98
383	109	11	263	0	0	36.75	2.64	34.11
384	109	11	264	0	0	36.89	2.65	34.24
385	109	11	265	0	0	37.03	2.66	34.37
386	109	11	266	0	0	37.17	2.67	34.50
387	109	11	267	0	0	37.30	2.68	34.62
388	109	11	268	0	0	37.44	2.69	34.75
389	109	11	269	0	0	37.58	2.70	34.88
390	109	11	270	0	0	37.72	2.71	35.01
391	109	11	271	0	0	37.86	2.72	35.14
392	109	11	272	0	0	37.99	2.73	35.26
393	109	11	273	0	0	38.13	2.74	35.39
394	109	11	274	0	0	38.27	2.75	35.52
395	109	11	275	0	0	38.41	2.76	35.65
396	109	11	276	0	0	38.55	2.77	35.78
397	109	11	277	0	0	38.68	2.78	35.90
398	109	11	278	0	0	38.82	2.79	36.03
399	109	11	279	0	0	38.96	2.80	36.16
400	109	11	280	0	0	39.10	2.81	36.29
401	109	11	281	0	0	39.24	2.82	36.42
402	109	11	282	0	0	39.37	2.83	36.54
403	109	11	283	0	0	39.51	2.84	36.67
404	109	11	284	0	0	39.65	2.85	36.80
405	109	11	285	0	0	39.79	2.86	36.93
406	109	11	286	0	0	39.93	2.87	37.06
407	109	11	287	0	0	40.06	2.88	37.18
408	109	11	288	0	0	40.20	2.89	37.31
409	109	11	289	0	0	40.34	2.90	37.44
410	109	11	290	0	0	40.48	2.91	37.57
411	109	11	291	0	0	40.62	2.92	37.70
412	109	11	292	0	0	40.75	2.93	37.82
413	109	11	293	0	0	40.89	2.94	37.95

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
414	109	11	294	0	0	41.03	2.95	38.08
415	109	11	295	0	0	41.17	2.96	38.21
416	109	11	296	0	0	41.31	2.97	38.34
417	109	11	297	0	0	41.44	2.98	38.46
418	109	11	298	0	0	41.58	2.99	38.59
419	109	11	299	0	0	41.72	3.00	38.72
420	109	11	300	0	0	41.86	3.01	38.85
421	109	11	301	0	0	42.00	3.02	38.98
422	109	11	302	0	0	42.13	3.03	39.10
423	109	11	303	0	0	42.27	3.04	39.23
424	109	11	304	0	0	42.41	3.05	39.36
425	109	11	305	0	0	42.55	3.06	39.49
426	109	11	306	0	0	42.69	3.07	39.62
427	109	11	307	0	0	42.82	3.08	39.74
428	109	11	308	0	0	42.96	3.09	39.87
429	109	11	309	0	0	43.10	3.10	40.00
430	109	11	310	0	0	43.24	3.11	40.13
431	109	11	311	0	0	43.38	3.12	40.26
432	109	11	312	0	0	43.51	3.13	40.38
433	109	11	313	0	0	43.65	3.14	40.51
434	109	11	314	0	0	43.79	3.15	40.64
435	109	11	315	0	0	43.93	3.16	40.77
436	109	11	316	0	0	44.07	3.17	40.90
437	109	11	317	0	0	44.20	3.18	41.02
438	109	11	318	0	0	44.34	3.19	41.15
439	109	11	319	0	0	44.48	3.20	41.28
440	109	11	320	0	0	44.62	3.21	41.41
441	109	11	321	0	0	44.76	3.22	41.54
442	109	11	322	0	0	44.89	3.23	41.66
443	109	11	323	0	0	45.03	3.24	41.79
444	109	11	324	0	0	45.17	3.25	41.92
445	109	11	325	0	0	45.31	3.26	42.05
446	109	11	326	0	0	45.45	3.27	42.18
447	109	11	327	0	0	45.58	3.28	42.30
448	109	11	328	0	0	45.72	3.29	42.43
449	109	11	329	0	0	45.86	3.30	42.56
450	109	11	330	0	0	46.00	3.31	42.69
451	109	11	331	0	0	46.14	3.32	42.82
452	109	11	332	0	0	46.27	3.33	42.94
453	109	11	333	0	0	46.41	3.34	43.07
454	109	11	334	0	0	46.55	3.35	43.20

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
455	109	11	335	0	0	46.69	3.36	43.33
456	109	11	336	0	0	46.83	3.37	43.46
457	109	11	337	0	0	46.96	3.38	43.58
458	109	11	338	0	0	47.10	3.39	43.71
459	109	11	339	0	0	47.24	3.40	43.84
460	109	11	340	0	0	47.38	3.41	43.97
461	109	11	341	0	0	47.52	3.42	44.10
462	109	11	342	0	0	47.65	3.43	44.22
463	109	11	343	0	0	47.79	3.44	44.35
464	109	11	344	0	0	47.93	3.45	44.48
465	109	11	345	0	0	48.07	3.46	44.61
466	109	11	346	0	0	48.21	3.47	44.74
467	109	11	347	0	0	48.34	3.48	44.86
468	109	11	348	0	0	48.48	3.49	44.99
469	109	11	349	0	0	48.62	3.50	45.12
470	109	11	350	0	0	48.76	3.51	45.25
471	109	11	351	0	0	48.90	3.52	45.38
472	109	11	352	0	0	49.03	3.53	45.50
473	109	11	353	0	0	49.17	3.54	45.63
474	109	11	354	0	0	49.31	3.55	45.76
475	109	11	355	0	0	49.45	3.56	45.89
476	109	11	356	0	0	49.59	3.57	46.02
477	109	11	357	0	0	49.72	3.58	46.14
478	109	11	358	0	0	49.86	3.59	46.27
479	109	11	359	0	0	50.00	3.60	46.40
480	109	11	360	0	0	50.14	3.61	46.53
481	109	11	361	0	0	50.28	3.62	46.66
482	109	11	362	0	0	50.41	3.63	46.78
483	109	11	363	0	0	50.55	3.64	46.91
484	109	11	364	0	0	50.69	3.65	47.04
485	109	11	365	0	0	50.83	3.66	47.17
486	109	11	366	0	0	50.97	3.67	47.30
487	109	11	367	0	0	51.10	3.68	47.42
488	109	11	368	0	0	51.24	3.69	47.55
489	109	11	369	0	0	51.38	3.70	47.68
490	109	11	370	0	0	51.52	3.71	47.81
491	109	11	371	0	0	51.66	3.72	47.94
492	109	11	372	0	0	51.79	3.73	48.06
493	109	11	373	0	0	51.93	3.74	48.19
494	109	11	374	0	0	52.07	3.75	48.32
495	109	11	375	0	0	52.21	3.76	48.45

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
496	109	11	376	0	0	52.35	3.77	48.58
497	109	11	377	0	0	52.48	3.78	48.70
498	109	11	378	0	0	52.62	3.79	48.83
499	109	11	379	0	0	52.76	3.80	48.96
500	109	11	380	0	0	52.90	3.81	49.09
501	109	11	381	0	0	53.04	3.82	49.22
502	109	11	382	0	0	53.17	3.83	49.34
503	109	11	383	0	0	53.31	3.84	49.47
504	109	11	384	0	0	53.45	3.85	49.60
505	109	11	385	0	0	53.59	3.86	49.73
506	109	11	386	0	0	53.73	3.87	49.86
507	109	11	387	0	0	53.86	3.88	49.98
508	109	11	388	0	0	54.00	3.89	50.11
509	109	11	389	0	0	54.14	3.90	50.24
510	109	11	390	0	0	54.28	3.91	50.37
511	109	11	391	0	0	54.42	3.92	50.50
512	109	11	392	0	0	54.55	3.93	50.62
513	109	11	393	0	0	54.69	3.94	50.75
514	109	11	394	0	0	54.83	3.95	50.88
515	109	11	395	0	0	54.97	3.96	51.01
516	109	11	396	0	0	55.11	3.97	51.14
517	109	11	397	0	0	55.24	3.98	51.26
518	109	11	398	0	0	55.38	3.99	51.39
519	109	11	399	0	0	55.52	4.00	51.52
520	109	11	400	0	0	55.66	4.01	51.65
521	109	11	401	0	0	55.80	4.02	51.78
522	109	11	402	0	0	55.93	4.03	51.90
523	109	11	403	0	0	56.07	4.04	52.03
524	109	11	404	0	0	56.21	4.05	52.16
525	109	11	405	0	0	56.35	4.06	52.29
526	109	11	406	0	0	56.49	4.07	52.42
527	109	11	407	0	0	56.62	4.08	52.54
528	109	11	408	0	0	56.76	4.09	52.67
529	109	11	409	0	0	56.90	4.10	52.80
530	109	11	410	0	0	57.04	4.11	52.93
531	109	11	411	0	0	57.18	4.12	53.06
532	109	11	412	0	0	57.31	4.13	53.18
533	109	11	413	0	0	57.45	4.14	53.31
534	109	11	414	0	0	57.59	4.15	53.44
535	109	11	415	0	0	57.73	4.16	53.57
536	109	11	416	0	0	57.87	4.17	53.70

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
537	109	11	417	0	0	58.00	4.18	53.82
538	109	11	418	0	0	58.14	4.19	53.95
539	109	11	419	0	0	58.28	4.20	54.08
540	109	11	420	0	0	58.42	4.21	54.21
541	109	11	421	0	0	58.56	4.22	54.34
542	109	11	422	0	0	58.69	4.23	54.46
543	109	11	423	0	0	58.83	4.24	54.59
544	109	11	424	0	0	58.97	4.25	54.72
545	109	11	425	0	0	59.11	4.26	54.85
546	109	11	426	0	0	59.25	4.27	54.98
547	109	11	427	0	0	59.38	4.28	55.10
548	109	11	428	0	0	59.52	4.29	55.23
549	109	11	429	0	0	59.66	4.30	55.36
550	109	11	430	0	0	59.80	4.31	55.49
551	109	11	431	0	0	59.94	4.32	55.62
552	109	11	432	0	0	60.07	4.33	55.74
553	109	11	433	0	0	60.21	4.34	55.87
554	109	11	434	0	0	60.35	4.35	56.00
555	109	11	435	0	0	60.49	4.36	56.13
556	109	11	436	0	0	60.63	4.37	56.26
557	109	11	437	0	0	60.76	4.38	56.38
558	109	11	438	0	0	60.90	4.39	56.51
559	109	11	439	0	0	61.04	4.40	56.64
560	109	11	440	0	0	61.18	4.41	56.77
561	109	11	441	0	0	61.32	4.42	56.90
562	109	11	442	0	0	61.45	4.43	57.02
563	109	11	443	0	0	61.59	4.44	57.15
564	109	11	444	0	0	61.73	4.45	57.28
565	109	11	445	0	0	61.87	4.46	57.41
566	109	11	446	0	0	62.01	4.47	57.54
567	109	11	447	0	0	62.14	4.48	57.66
568	109	11	448	0	0	62.28	4.49	57.79
569	109	11	449	0	0	62.42	4.50	57.92
570	109	11	450	0	0	62.56	4.51	58.05
571	109	11	451	0	0	62.70	4.52	58.18
572	109	11	452	0	0	62.83	4.53	58.30
573	109	11	453	0	0	62.97	4.54	58.43
574	109	11	454	0	0	63.11	4.55	58.56
575	109	11	455	0	0	63.25	4.56	58.69
576	109	11	456	0	0	63.39	4.57	58.82
577	109	11	457	0	0	63.52	4.58	58.94

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
578	109	11	458	0	0	63.66	4.59	59.07
579	109	11	459	0	0	63.80	4.60	59.20
580	109	11	460	0	0	63.94	4.61	59.33
581	109	11	461	0	0	64.08	4.62	59.46
582	109	11	462	0	0	64.21	4.63	59.58
583	109	11	463	0	0	64.35	4.64	59.71
584	109	11	464	0	0	64.49	4.65	59.84
585	109	11	465	0	0	64.63	4.66	59.97
586	109	11	466	0	0	64.77	4.67	60.10
587	109	11	467	0	0	64.90	4.68	60.22
588	109	11	468	0	0	65.04	4.69	60.35
589	109	11	469	0	0	65.18	4.70	60.48
590	109	11	470	0	0	65.32	4.71	60.61
591	109	11	471	0	0	65.46	4.72	60.74
592	109	11	472	0	0	65.59	4.73	60.86
593	109	11	473	0	0	65.73	4.74	60.99
594	109	11	474	0	0	65.87	4.75	61.12
595	109	11	475	0	0	66.01	4.76	61.25
596	109	11	476	0	0	66.15	4.77	61.38
597	109	11	477	0	0	66.28	4.78	61.50
598	109	11	478	0	0	66.42	4.79	61.63
599	109	11	479	0	0	66.56	4.80	61.76
600	109	11	480	0	0	66.70	4.81	61.89
601	109	11	481	0	0	66.84	4.82	62.02
602	109	11	482	0	0	66.97	4.83	62.14
603	109	11	483	0	0	67.11	4.84	62.27
604	109	11	484	0	0	67.25	4.85	62.40
605	109	11	485	0	0	67.39	4.86	62.53
606	109	11	486	0	0	67.53	4.87	62.66
607	109	11	487	0	0	67.66	4.88	62.78
608	109	11	488	0	0	67.80	4.89	62.91
609	109	11	489	0	0	67.94	4.90	63.04
610	109	11	490	0	0	68.08	4.91	63.17
611	109	11	491	0	0	68.22	4.92	63.30
612	109	11	492	0	0	68.35	4.93	63.42
613	109	11	493	0	0	68.49	4.94	63.55
614	109	11	494	0	0	68.63	4.95	63.68
615	109	11	495	0	0	68.77	4.96	63.81
616	109	11	496	0	0	68.91	4.97	63.94
617	109	11	497	0	0	69.04	4.98	64.06
618	109	11	498	0	0	69.18	4.99	64.19

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
619	109	11	499	0	0	69.32	5.00	64.32
620	109	11	500	0	0	69.46	5.01	64.45
621	109	11	501	0	0	69.60	5.02	64.58
622	109	11	502	0	0	69.73	5.03	64.70
623	109	11	503	0	0	69.87	5.04	64.83
624	109	11	504	0	0	70.01	5.05	64.96
625	109	11	505	0	0	70.15	5.06	65.09
626	109	11	506	0	0	70.29	5.07	65.22
627	109	11	507	0	0	70.42	5.08	65.34
628	109	11	508	0	0	70.56	5.09	65.47
629	109	11	509	0	0	70.70	5.10	65.60
630	109	11	510	0	0	70.84	5.11	65.73
631	109	11	511	0	0	70.98	5.12	65.86
632	109	11	512	0	0	71.11	5.13	65.98
633	109	11	513	0	0	71.25	5.14	66.11
634	109	11	514	0	0	71.39	5.15	66.24
635	109	11	515	0	0	71.53	5.16	66.37
636	109	11	516	0	0	71.67	5.17	66.50
637	109	11	517	0	0	71.80	5.18	66.62
638	109	11	518	0	0	71.94	5.19	66.75
639	109	11	519	0	0	72.08	5.20	66.88
640	109	11	520	0	0	72.22	5.21	67.01
641	109	11	521	0	0	72.36	5.22	67.14
642	109	11	522	0	0	72.49	5.23	67.26
643	109	11	523	0	0	72.63	5.24	67.39
644	109	11	524	0	0	72.77	5.25	67.52
645	109	11	525	0	0	72.91	5.26	67.65
646	109	11	526	0	0	73.05	5.27	67.78
647	109	11	527	0	0	73.18	5.28	67.90
648	109	11	528	0	0	73.32	5.29	68.03
649	109	11	529	0	0	73.46	5.30	68.16
650	109	11	530	0	0	73.60	5.31	68.29
651	109	11	531	0	0	73.74	5.32	68.42
652	109	11	532	0	0	73.87	5.33	68.54
653	109	11	533	0	0	74.01	5.34	68.67
654	109	11	534	0	0	74.15	5.35	68.80
655	109	11	535	0	0	74.29	5.36	68.93
656	109	11	536	0	0	74.43	5.37	69.06
657	109	11	537	0	0	74.56	5.38	69.18
658	109	11	538	0	0	74.70	5.39	69.31
659	109	11	539	0	0	74.84	5.40	69.44

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
660	109	11	540	0	0	74.98	5.41	69.57
661	109	11	541	0	0	75.12	5.42	69.70
662	109	11	542	0	0	75.25	5.43	69.82
663	109	11	543	0	0	75.39	5.44	69.95
664	109	11	544	0	0	75.53	5.45	70.08
665	109	11	545	0	0	75.67	5.46	70.21
666	109	11	546	0	0	75.81	5.47	70.34
667	109	11	547	0	0	75.94	5.48	70.46
668	109	11	548	0	0	76.08	5.49	70.59
669	109	11	549	0	0	76.22	5.50	70.72
670	109	11	550	0	0	76.36	5.51	70.85
671	109	11	551	0	0	76.50	5.52	70.98
672	109	11	552	0	0	76.63	5.53	71.10
673	109	11	553	0	0	76.77	5.54	71.23
674	109	11	554	0	0	76.91	5.55	71.36
675	109	11	555	0	0	77.05	5.56	71.49
676	109	11	556	0	0	77.19	5.57	71.62
677	109	11	557	0	0	77.32	5.58	71.74
678	109	11	558	0	0	77.46	5.59	71.87
679	109	11	559	0	0	77.60	5.60	72.00
680	109	11	560	0	0	77.74	5.61	72.13
681	109	11	561	0	0	77.88	5.62	72.26
682	109	11	562	0	0	78.01	5.63	72.38
683	109	11	563	0	0	78.15	5.64	72.51
684	109	11	564	0	0	78.29	5.65	72.64
685	109	11	565	0	0	78.43	5.66	72.77
686	109	11	566	0	0	78.57	5.67	72.90
687	109	11	567	0	0	78.70	5.68	73.02
688	109	11	568	0	0	78.84	5.69	73.15
689	109	11	569	0	0	78.98	5.70	73.28
690	109	11	570	0	0	79.12	5.71	73.41
691	109	11	571	0	0	79.26	5.72	73.54
692	109	11	572	0	0	79.39	5.73	73.66
693	109	11	573	0	0	79.53	5.74	73.79
694	109	11	574	0	0	79.67	5.75	73.92
695	109	11	575	0	0	79.81	5.76	74.05
696	109	11	576	0	0	79.95	5.77	74.18
697	109	11	577	0	0	80.08	5.78	74.30
698	109	11	578	0	0	80.22	5.79	74.43
699	109	11	579	0	0	80.36	5.80	74.56
700	109	11	580	0	0	80.50	5.81	74.69

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
701	109	11	581	0	0	80.64	5.82	74.82
702	109	11	582	0	0	80.77	5.83	74.94
703	109	11	583	0	0	80.91	5.84	75.07
704	109	11	584	0	0	81.05	5.85	75.20
705	109	11	585	0	0	81.19	5.86	75.33
706	109	11	586	0	0	81.33	5.87	75.46
707	109	11	587	0	0	81.46	5.88	75.58
708	109	11	588	0	0	81.60	5.89	75.71
709	109	11	589	0	0	81.74	5.90	75.84
710	109	11	590	0	0	81.88	5.91	75.97
711	109	11	591	0	0	82.02	5.92	76.10
712	109	11	592	0	0	82.15	5.93	76.22
713	109	11	593	0	0	82.29	5.94	76.35
714	109	11	594	0	0	82.43	5.95	76.48
715	109	11	595	0	0	82.57	5.96	76.61
716	109	11	596	0	0	82.71	5.97	76.74
717	109	11	597	0	0	82.84	5.98	76.86
718	109	11	598	0	0	82.98	5.99	76.99
719	109	11	599	0	0	83.12	6.00	77.12
720	109	11	600	0	0	83.26	6.01	77.25
721	109	11	601	0	0	83.40	6.02	77.38
722	109	11	602	0	0	83.53	6.03	77.50
723	109	11	603	0	0	83.67	6.04	77.63
724	109	11	604	0	0	83.81	6.05	77.76
725	109	11	605	0	0	83.95	6.06	77.89
726	109	11	606	0	0	84.09	6.07	78.02
727	109	11	607	0	0	84.22	6.08	78.14
728	109	11	608	0	0	84.36	6.09	78.27
729	109	11	609	0	0	84.50	6.10	78.40
730	109	11	610	0	0	84.64	6.11	78.53
731	109	11	611	0	0	84.78	6.12	78.66
732	109	11	612	0	0	84.91	6.13	78.78
733	109	11	613	0	0	85.05	6.14	78.91
734	109	11	614	0	0	85.19	6.15	79.04
735	109	11	615	0	0	85.33	6.16	79.17
736	109	11	616	0	0	85.47	6.17	79.30
737	109	11	617	0	0	85.60	6.18	79.42
738	109	11	618	0	0	85.74	6.19	79.55
739	109	11	619	0	0	85.88	6.20	79.68
740	109	11	620	0	0	86.02	6.21	79.81
741	109	11	621	0	0	86.16	6.22	79.94

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
742	109	11	622	0	0	86.29	6.23	80.06
743	109	11	623	0	0	86.43	6.24	80.19
744	109	11	624	0	0	86.57	6.25	80.32
745	109	11	625	0	0	86.71	6.26	80.45
746	109	11	626	0	0	86.85	6.27	80.58
747	109	11	627	0	0	86.98	6.28	80.70
748	109	11	628	0	0	87.12	6.29	80.83
749	109	11	629	0	0	87.26	6.30	80.96
750	109	11	630	0	0	87.40	6.31	81.09
751	109	11	631	0	0	87.54	6.32	81.22
752	109	11	632	0	0	87.67	6.33	81.34
753	109	11	633	0	0	87.81	6.34	81.47
754	109	11	634	0	0	87.95	6.35	81.60
755	109	11	635	0	0	88.09	6.36	81.73
756	109	11	636	0	0	88.23	6.37	81.86
757	109	11	637	0	0	88.36	6.38	81.98
758	109	11	638	0	0	88.50	6.39	82.11
759	109	11	639	0	0	88.64	6.40	82.24
760	109	11	640	0	0	88.78	6.41	82.37
761	109	11	641	0	0	88.92	6.42	82.50
762	109	11	642	0	0	89.05	6.43	82.62
763	109	11	643	0	0	89.19	6.44	82.75
764	109	11	644	0	0	89.33	6.45	82.88
765	109	11	645	0	0	89.47	6.46	83.01
766	109	11	646	0	0	89.61	6.47	83.14
767	109	11	647	0	0	89.74	6.48	83.26
768	109	11	648	0	0	89.88	6.49	83.39
769	109	11	649	0	0	90.02	6.50	83.52
770	109	11	650	0	0	90.08	6.50	83.58
771	109	11	650	1	0	90.30	6.52	83.78
772	109	11	650	2	0	90.43	6.53	83.90
773	109	11	650	3	0	90.57	6.54	84.03
774	109	11	650	4	0	90.71	6.55	84.16
775	109	11	650	5	0	90.85	6.56	84.29
776	109	11	650	6	0	90.99	6.57	84.42
777	109	11	650	7	0	91.12	6.58	84.54
778	109	11	650	8	0	91.26	6.59	84.67
779	109	11	650	9	0	91.40	6.60	84.80
780	109	11	650	10	0	91.54	6.61	84.93
781	109	11	650	11	0	91.68	6.62	85.06
782	109	11	650	12	0	91.81	6.63	85.18

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
783	109	11	650	13	0	91.95	6.64	85.31
784	109	11	650	14	0	92.02	6.64	85.38

If the employee's gross pay is over £784, go to page 80.

Monthly table for not contracted-out contributions where employee has deferment for use from 6 April 2013 to 5 April 2014

Table letter **J**

Use this table for

employees for whom you hold form RD950(IOM) or CA2700 for 2013-2014.

Do not use this table for

- any year other than 2013-2014.
- employees who are State Pension Age or over, see Table C, in booklet 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-1g of the table to columns 1a-1g 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 80.

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

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
*	1a	1b	1c	1d	1e	1f	1g	*
£	£	£	£	£	£	£ p	£ p	£ p
Up to and including 472.99	No NIC liability, make no entries on forms T11 and T14							
473	473	0	0	0	0	0.00	0.00	0.00
477	473	4	0	0	0	0.00	0.00	0.00
481	473	8	0	0	0	0.00	0.00	0.00
485	473	12	0	0	0	0.00	0.00	0.00
489	473	16	0	0	0	0.00	0.00	0.00
493	473	20	0	0	0	0.00	0.00	0.00
497	473	24	0	0	0	0.00	0.00	0.00
501	473	28	0	0	0	0.00	0.00	0.00
505	473	32	0	0	0	0.00	0.00	0.00
507	473	34	0	0	0	0.00	0.00	0.00
508	473	35	0	0	0	0.38	0.00	0.38
512	473	39	0	0	0	0.90	0.00	0.90
516	473	43	0	0	0	1.41	0.00	1.41
520	473	47	0	0	0	1.73	0.00	1.73
521	473	47	1	0	0	2.08	0.03	2.05
525	473	47	5	0	0	2.63	0.07	2.56
529	473	47	9	0	0	3.18	0.11	3.07

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
533	473	47	13	0	0	3.73	0.15	3.58
537	473	47	17	0	0	4.29	0.19	4.10
541	473	47	21	0	0	4.84	0.23	4.61
545	473	47	25	0	0	5.39	0.27	5.12
549	473	47	29	0	0	5.94	0.31	5.63
553	473	47	33	0	0	6.49	0.35	6.14
557	473	47	37	0	0	7.05	0.39	6.66
561	473	47	41	0	0	7.60	0.43	7.17
565	473	47	45	0	0	8.15	0.47	7.68
569	473	47	49	0	0	8.70	0.51	8.19
573	473	47	53	0	0	9.25	0.55	8.70
577	473	47	57	0	0	9.81	0.59	9.22
581	473	47	61	0	0	10.36	0.63	9.73
585	473	47	65	0	0	10.91	0.67	10.24
589	473	47	69	0	0	11.46	0.71	10.75
593	473	47	73	0	0	12.01	0.75	11.26
597	473	47	77	0	0	12.57	0.79	11.78
601	473	47	81	0	0	13.12	0.83	12.29
605	473	47	85	0	0	13.67	0.87	12.80
609	473	47	89	0	0	14.22	0.91	13.31
613	473	47	93	0	0	14.77	0.95	13.82
617	473	47	97	0	0	15.33	0.99	14.34
621	473	47	101	0	0	15.88	1.03	14.85
625	473	47	105	0	0	16.43	1.07	15.36
629	473	47	109	0	0	16.98	1.11	15.87
633	473	47	113	0	0	17.53	1.15	16.38
637	473	47	117	0	0	18.09	1.19	16.90
641	473	47	121	0	0	18.64	1.23	17.41
645	473	47	125	0	0	19.19	1.27	17.92
649	473	47	129	0	0	19.74	1.31	18.43
653	473	47	133	0	0	20.29	1.35	18.94
657	473	47	137	0	0	20.85	1.39	19.46
661	473	47	141	0	0	21.40	1.43	19.97
665	473	47	145	0	0	21.95	1.47	20.48
669	473	47	149	0	0	22.50	1.51	20.99
673	473	47	153	0	0	23.05	1.55	21.50
677	473	47	157	0	0	23.61	1.59	22.02
681	473	47	161	0	0	24.16	1.63	22.53

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
685	473	47	165	0	0	24.71	1.67	23.04
689	473	47	169	0	0	25.26	1.71	23.55
693	473	47	173	0	0	25.81	1.75	24.06
697	473	47	177	0	0	26.37	1.79	24.58
701	473	47	181	0	0	26.92	1.83	25.09
705	473	47	185	0	0	27.47	1.87	25.60
709	473	47	189	0	0	28.02	1.91	26.11
713	473	47	193	0	0	28.57	1.95	26.62
717	473	47	197	0	0	29.13	1.99	27.14
721	473	47	201	0	0	29.68	2.03	27.65
725	473	47	205	0	0	30.23	2.07	28.16
729	473	47	209	0	0	30.78	2.11	28.67
733	473	47	213	0	0	31.33	2.15	29.18
737	473	47	217	0	0	31.89	2.19	29.70
741	473	47	221	0	0	32.44	2.23	30.21
745	473	47	225	0	0	32.99	2.27	30.72
749	473	47	229	0	0	33.54	2.31	31.23
753	473	47	233	0	0	34.09	2.35	31.74
757	473	47	237	0	0	34.65	2.39	32.26
761	473	47	241	0	0	35.20	2.43	32.77
765	473	47	245	0	0	35.75	2.47	33.28
769	473	47	249	0	0	36.30	2.51	33.79
773	473	47	253	0	0	36.85	2.55	34.30
777	473	47	257	0	0	37.41	2.59	34.82
781	473	47	261	0	0	37.96	2.63	35.33
785	473	47	265	0	0	38.51	2.67	35.84
789	473	47	269	0	0	39.06	2.71	36.35
793	473	47	273	0	0	39.61	2.75	36.86
797	473	47	277	0	0	40.17	2.79	37.38
801	473	47	281	0	0	40.72	2.83	37.89
805	473	47	285	0	0	41.27	2.87	38.40
809	473	47	289	0	0	41.82	2.91	38.91
813	473	47	293	0	0	42.37	2.95	39.42
817	473	47	297	0	0	42.93	2.99	39.94
821	473	47	301	0	0	43.48	3.03	40.45
825	473	47	305	0	0	44.03	3.07	40.96
829	473	47	309	0	0	44.58	3.11	41.47
833	473	47	313	0	0	45.13	3.15	41.98

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
837	473	47	317	0	0	45.69	3.19	42.50
841	473	47	321	0	0	46.24	3.23	43.01
845	473	47	325	0	0	46.79	3.27	43.52
849	473	47	329	0	0	47.34	3.31	44.03
853	473	47	333	0	0	47.89	3.35	44.54
857	473	47	337	0	0	48.45	3.39	45.06
861	473	47	341	0	0	49.00	3.43	45.57
865	473	47	345	0	0	49.55	3.47	46.08
869	473	47	349	0	0	50.10	3.51	46.59
873	473	47	353	0	0	50.65	3.55	47.10
877	473	47	357	0	0	51.21	3.59	47.62
881	473	47	361	0	0	51.76	3.63	48.13
885	473	47	365	0	0	52.31	3.67	48.64
889	473	47	369	0	0	52.86	3.71	49.15
893	473	47	373	0	0	53.41	3.75	49.66
897	473	47	377	0	0	53.97	3.79	50.18
901	473	47	381	0	0	54.52	3.83	50.69
905	473	47	385	0	0	55.07	3.87	51.20
909	473	47	389	0	0	55.62	3.91	51.71
913	473	47	393	0	0	56.17	3.95	52.22
917	473	47	397	0	0	56.73	3.99	52.74
921	473	47	401	0	0	57.28	4.03	53.25
925	473	47	405	0	0	57.83	4.07	53.76
929	473	47	409	0	0	58.38	4.11	54.27
933	473	47	413	0	0	58.93	4.15	54.78
937	473	47	417	0	0	59.49	4.19	55.30
941	473	47	421	0	0	60.04	4.23	55.81
945	473	47	425	0	0	60.59	4.27	56.32
949	473	47	429	0	0	61.14	4.31	56.83
953	473	47	433	0	0	61.69	4.35	57.34
957	473	47	437	0	0	62.25	4.39	57.86
961	473	47	441	0	0	62.80	4.43	58.37
965	473	47	445	0	0	63.35	4.47	58.88
969	473	47	449	0	0	63.90	4.51	59.39
973	473	47	453	0	0	64.45	4.55	59.90
977	473	47	457	0	0	65.01	4.59	60.42
981	473	47	461	0	0	65.56	4.63	60.93
985	473	47	465	0	0	66.11	4.67	61.44

Monthly table

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	1a	1b	1c	1d	1e	1f	1g	
989	473	47	469	0	0	66.66	4.71	61.95
993	473	47	473	0	0	67.21	4.75	62.46
997	473	47	477	0	0	67.77	4.79	62.98
1001	473	47	481	0	0	68.32	4.83	63.49
1005	473	47	485	0	0	68.87	4.87	64.00
1009	473	47	489	0	0	69.42	4.91	64.51
1013	473	47	493	0	0	69.97	4.95	65.02
1017	473	47	497	0	0	70.53	4.99	65.54
1021	473	47	501	0	0	71.08	5.03	66.05
1025	473	47	505	0	0	71.63	5.07	66.56
1029	473	47	509	0	0	72.18	5.11	67.07
1033	473	47	513	0	0	72.73	5.15	67.58
1037	473	47	517	0	0	73.29	5.19	68.10
1041	473	47	521	0	0	73.84	5.23	68.61
1045	473	47	525	0	0	74.39	5.27	69.12
1049	473	47	529	0	0	74.94	5.31	69.63
1053	473	47	533	0	0	75.49	5.35	70.14
1057	473	47	537	0	0	76.05	5.39	70.66
1061	473	47	541	0	0	76.60	5.43	71.17
1065	473	47	545	0	0	77.15	5.47	71.68
1069	473	47	549	0	0	77.70	5.51	72.19
1073	473	47	553	0	0	78.25	5.55	72.70
1077	473	47	557	0	0	78.81	5.59	73.22
1081	473	47	561	0	0	79.36	5.63	73.73
1085	473	47	565	0	0	79.91	5.67	74.24
1089	473	47	569	0	0	80.46	5.71	74.75
1093	473	47	573	0	0	81.01	5.75	75.26
1097	473	47	577	0	0	81.57	5.79	75.78
1101	473	47	581	0	0	82.12	5.83	76.29
1105	473	47	585	0	0	82.67	5.87	76.80
1109	473	47	589	0	0	83.22	5.91	77.31
1113	473	47	593	0	0	83.77	5.95	77.82
1117	473	47	597	0	0	84.33	5.99	78.34
1121	473	47	601	0	0	84.88	6.03	78.85
1125	473	47	605	0	0	85.43	6.07	79.36
1129	473	47	609	0	0	85.98	6.11	79.87
1133	473	47	613	0	0	86.53	6.15	80.38
1137	473	47	617	0	0	87.09	6.19	80.90

Monthly table

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	1a	1b	1c	1d	1e	1f	1g	
1141	473	47	621	0	0	87.64	6.23	81.41
1145	473	47	625	0	0	88.19	6.27	81.92
1149	473	47	629	0	0	88.74	6.31	82.43
1153	473	47	633	0	0	89.29	6.35	82.94
1157	473	47	637	0	0	89.85	6.39	83.46
1161	473	47	641	0	0	90.40	6.43	83.97
1165	473	47	645	0	0	90.95	6.47	84.48
1169	473	47	649	0	0	91.50	6.51	84.99
1173	473	47	653	0	0	92.05	6.55	85.50
1177	473	47	657	0	0	92.61	6.59	86.02
1181	473	47	661	0	0	93.16	6.63	86.53
1185	473	47	665	0	0	93.71	6.67	87.04
1189	473	47	669	0	0	94.26	6.71	87.55
1193	473	47	673	0	0	94.81	6.75	88.06
1197	473	47	677	0	0	95.37	6.79	88.58
1201	473	47	681	0	0	95.92	6.83	89.09
1205	473	47	685	0	0	96.47	6.87	89.60
1209	473	47	689	0	0	97.02	6.91	90.11
1213	473	47	693	0	0	97.57	6.95	90.62
1217	473	47	697	0	0	98.13	6.99	91.14
1221	473	47	701	0	0	98.68	7.03	91.65
1225	473	47	705	0	0	99.23	7.07	92.16
1229	473	47	709	0	0	99.78	7.11	92.67
1233	473	47	713	0	0	100.33	7.15	93.18
1237	473	47	717	0	0	100.89	7.19	93.70
1241	473	47	721	0	0	101.44	7.23	94.21
1245	473	47	725	0	0	101.99	7.27	94.72
1249	473	47	729	0	0	102.54	7.31	95.23
1253	473	47	733	0	0	103.09	7.35	95.74
1257	473	47	737	0	0	103.65	7.39	96.26
1261	473	47	741	0	0	104.20	7.43	96.77
1265	473	47	745	0	0	104.75	7.47	97.28
1269	473	47	749	0	0	105.30	7.51	97.79
1273	473	47	753	0	0	105.85	7.55	98.30
1277	473	47	757	0	0	106.41	7.59	98.82
1281	473	47	761	0	0	106.96	7.63	99.33
1285	473	47	765	0	0	107.51	7.67	99.84
1289	473	47	769	0	0	108.06	7.71	100.35

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1293	473	47	773	0	0	108.61	7.75	100.86
1297	473	47	777	0	0	109.17	7.79	101.38
1301	473	47	781	0	0	109.72	7.83	101.89
1305	473	47	785	0	0	110.27	7.87	102.40
1309	473	47	789	0	0	110.82	7.91	102.91
1313	473	47	793	0	0	111.37	7.95	103.42
1317	473	47	797	0	0	111.93	7.99	103.94
1321	473	47	801	0	0	112.48	8.03	104.45
1325	473	47	805	0	0	113.03	8.07	104.96
1329	473	47	809	0	0	113.58	8.11	105.47
1333	473	47	813	0	0	114.13	8.15	105.98
1337	473	47	817	0	0	114.69	8.19	106.50
1341	473	47	821	0	0	115.24	8.23	107.01
1345	473	47	825	0	0	115.79	8.27	107.52
1349	473	47	829	0	0	116.34	8.31	108.03
1353	473	47	833	0	0	116.89	8.35	108.54
1357	473	47	837	0	0	117.45	8.39	109.06
1361	473	47	841	0	0	118.00	8.43	109.57
1365	473	47	845	0	0	118.55	8.47	110.08
1369	473	47	849	0	0	119.10	8.51	110.59
1373	473	47	853	0	0	119.65	8.55	111.10
1377	473	47	857	0	0	120.21	8.59	111.62
1381	473	47	861	0	0	120.76	8.63	112.13
1385	473	47	865	0	0	121.31	8.67	112.64
1389	473	47	869	0	0	121.86	8.71	113.15
1393	473	47	873	0	0	122.41	8.75	113.66
1397	473	47	877	0	0	122.97	8.79	114.18
1401	473	47	881	0	0	123.52	8.83	114.69
1405	473	47	885	0	0	124.07	8.87	115.20
1409	473	47	889	0	0	124.62	8.91	115.71
1413	473	47	893	0	0	125.17	8.95	116.22
1417	473	47	897	0	0	125.73	8.99	116.74
1421	473	47	901	0	0	126.28	9.03	117.25
1425	473	47	905	0	0	126.83	9.07	117.76
1429	473	47	909	0	0	127.38	9.11	118.27
1433	473	47	913	0	0	127.93	9.15	118.78
1437	473	47	917	0	0	128.49	9.19	119.30
1441	473	47	921	0	0	129.04	9.23	119.81

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1445	473	47	925	0	0	129.59	9.27	120.32
1449	473	47	929	0	0	130.14	9.31	120.83
1453	473	47	933	0	0	130.69	9.35	121.34
1457	473	47	937	0	0	131.25	9.39	121.86
1461	473	47	941	0	0	131.80	9.43	122.37
1465	473	47	945	0	0	132.35	9.47	122.88
1469	473	47	949	0	0	132.90	9.51	123.39
1473	473	47	953	0	0	133.45	9.55	123.90
1477	473	47	957	0	0	134.01	9.59	124.42
1481	473	47	961	0	0	134.56	9.63	124.93
1485	473	47	965	0	0	135.11	9.67	125.44
1489	473	47	969	0	0	135.66	9.71	125.95
1493	473	47	973	0	0	136.21	9.75	126.46
1497	473	47	977	0	0	136.77	9.79	126.98
1501	473	47	981	0	0	137.32	9.83	127.49
1505	473	47	985	0	0	137.87	9.87	128.00
1509	473	47	989	0	0	138.42	9.91	128.51
1513	473	47	993	0	0	138.97	9.95	129.02
1517	473	47	997	0	0	139.53	9.99	129.54
1521	473	47	1001	0	0	140.08	10.03	130.05
1525	473	47	1005	0	0	140.63	10.07	130.56
1529	473	47	1009	0	0	141.18	10.11	131.07
1533	473	47	1013	0	0	141.73	10.15	131.58
1537	473	47	1017	0	0	142.29	10.19	132.10
1541	473	47	1021	0	0	142.84	10.23	132.61
1545	473	47	1025	0	0	143.39	10.27	133.12
1549	473	47	1029	0	0	143.94	10.31	133.63
1553	473	47	1033	0	0	144.49	10.35	134.14
1557	473	47	1037	0	0	145.05	10.39	134.66
1561	473	47	1041	0	0	145.60	10.43	135.17
1565	473	47	1045	0	0	146.15	10.47	135.68
1569	473	47	1049	0	0	146.70	10.51	136.19
1573	473	47	1053	0	0	147.25	10.55	136.70
1577	473	47	1057	0	0	147.81	10.59	137.22
1581	473	47	1061	0	0	148.36	10.63	137.73
1585	473	47	1065	0	0	148.91	10.67	138.24
1589	473	47	1069	0	0	149.46	10.71	138.75
1593	473	47	1073	0	0	150.01	10.75	139.26

Monthly table

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	1a	1b	1c	1d	1e	1f	1g	
1597	473	47	1077	0	0	150.57	10.79	139.78
1601	473	47	1081	0	0	151.12	10.83	140.29
1605	473	47	1085	0	0	151.67	10.87	140.80
1609	473	47	1089	0	0	152.22	10.91	141.31
1613	473	47	1093	0	0	152.77	10.95	141.82
1617	473	47	1097	0	0	153.33	10.99	142.34
1621	473	47	1101	0	0	153.88	11.03	142.85
1625	473	47	1105	0	0	154.43	11.07	143.36
1629	473	47	1109	0	0	154.98	11.11	143.87
1633	473	47	1113	0	0	155.53	11.15	144.38
1637	473	47	1117	0	0	156.09	11.19	144.90
1641	473	47	1121	0	0	156.64	11.23	145.41
1645	473	47	1125	0	0	157.19	11.27	145.92
1649	473	47	1129	0	0	157.74	11.31	146.43
1653	473	47	1133	0	0	158.29	11.35	146.94
1657	473	47	1137	0	0	158.85	11.39	147.46
1661	473	47	1141	0	0	159.40	11.43	147.97
1665	473	47	1145	0	0	159.95	11.47	148.48
1669	473	47	1149	0	0	160.50	11.51	148.99
1673	473	47	1153	0	0	161.05	11.55	149.50
1677	473	47	1157	0	0	161.61	11.59	150.02
1681	473	47	1161	0	0	162.16	11.63	150.53
1685	473	47	1165	0	0	162.71	11.67	151.04
1689	473	47	1169	0	0	163.26	11.71	151.55
1693	473	47	1173	0	0	163.81	11.75	152.06
1697	473	47	1177	0	0	164.37	11.79	152.58
1701	473	47	1181	0	0	164.92	11.83	153.09
1705	473	47	1185	0	0	165.47	11.87	153.60
1709	473	47	1189	0	0	166.02	11.91	154.11
1713	473	47	1193	0	0	166.57	11.95	154.62
1717	473	47	1197	0	0	167.13	11.99	155.14
1721	473	47	1201	0	0	167.68	12.03	155.65
1725	473	47	1205	0	0	168.23	12.07	156.16
1729	473	47	1209	0	0	168.78	12.11	156.67
1733	473	47	1213	0	0	169.33	12.15	157.18
1737	473	47	1217	0	0	169.89	12.19	157.70
1741	473	47	1221	0	0	170.44	12.23	158.21
1745	473	47	1225	0	0	170.99	12.27	158.72

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
1749	473	47	1229	0	0	171.54	12.31	159.23
1753	473	47	1233	0	0	172.09	12.35	159.74
1757	473	47	1237	0	0	172.65	12.39	160.26
1761	473	47	1241	0	0	173.20	12.43	160.77
1765	473	47	1245	0	0	173.75	12.47	161.28
1769	473	47	1249	0	0	174.30	12.51	161.79
1773	473	47	1253	0	0	174.85	12.55	162.30
1777	473	47	1257	0	0	175.41	12.59	162.82
1781	473	47	1261	0	0	175.96	12.63	163.33
1785	473	47	1265	0	0	176.51	12.67	163.84
1789	473	47	1269	0	0	177.06	12.71	164.35
1793	473	47	1273	0	0	177.61	12.75	164.86
1797	473	47	1277	0	0	178.17	12.79	165.38
1801	473	47	1281	0	0	178.72	12.83	165.89
1805	473	47	1285	0	0	179.27	12.87	166.40
1809	473	47	1289	0	0	179.82	12.91	166.91
1813	473	47	1293	0	0	180.37	12.95	167.42
1817	473	47	1297	0	0	180.93	12.99	167.94
1821	473	47	1301	0	0	181.48	13.03	168.45
1825	473	47	1305	0	0	182.03	13.07	168.96
1829	473	47	1309	0	0	182.58	13.11	169.47
1833	473	47	1313	0	0	183.13	13.15	169.98
1837	473	47	1317	0	0	183.69	13.19	170.50
1841	473	47	1321	0	0	184.24	13.23	171.01
1845	473	47	1325	0	0	184.79	13.27	171.52
1849	473	47	1329	0	0	185.34	13.31	172.03
1853	473	47	1333	0	0	185.89	13.35	172.54
1857	473	47	1337	0	0	186.45	13.39	173.06
1861	473	47	1341	0	0	187.00	13.43	173.57
1865	473	47	1345	0	0	187.55	13.47	174.08
1869	473	47	1349	0	0	188.10	13.51	174.59
1873	473	47	1353	0	0	188.65	13.55	175.10
1877	473	47	1357	0	0	189.21	13.59	175.62
1881	473	47	1361	0	0	189.76	13.63	176.13
1885	473	47	1365	0	0	190.31	13.67	176.64
1889	473	47	1369	0	0	190.86	13.71	177.15
1893	473	47	1373	0	0	191.41	13.75	177.66
1897	473	47	1377	0	0	191.97	13.79	178.18

Monthly table

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	1a	1b	1c	1d	1e	1f	1g	
1901	473	47	1381	0	0	192.52	13.83	178.69
1905	473	47	1385	0	0	193.07	13.87	179.20
1909	473	47	1389	0	0	193.62	13.91	179.71
1913	473	47	1393	0	0	194.17	13.95	180.22
1917	473	47	1397	0	0	194.73	13.99	180.74
1921	473	47	1401	0	0	195.28	14.03	181.25
1925	473	47	1405	0	0	195.83	14.07	181.76
1929	473	47	1409	0	0	196.38	14.11	182.27
1933	473	47	1413	0	0	196.93	14.15	182.78
1937	473	47	1417	0	0	197.49	14.19	183.30
1941	473	47	1421	0	0	198.04	14.23	183.81
1945	473	47	1425	0	0	198.59	14.27	184.32
1949	473	47	1429	0	0	199.14	14.31	184.83
1953	473	47	1433	0	0	199.69	14.35	185.34
1957	473	47	1437	0	0	200.25	14.39	185.86
1961	473	47	1441	0	0	200.80	14.43	186.37
1965	473	47	1445	0	0	201.35	14.47	186.88
1969	473	47	1449	0	0	201.90	14.51	187.39
1973	473	47	1453	0	0	202.45	14.55	187.90
1977	473	47	1457	0	0	203.01	14.59	188.42
1981	473	47	1461	0	0	203.56	14.63	188.93
1985	473	47	1465	0	0	204.11	14.67	189.44
1989	473	47	1469	0	0	204.66	14.71	189.95
1993	473	47	1473	0	0	205.21	14.75	190.46
1997	473	47	1477	0	0	205.77	14.79	190.98
2001	473	47	1481	0	0	206.32	14.83	191.49
2005	473	47	1485	0	0	206.87	14.87	192.00
2009	473	47	1489	0	0	207.42	14.91	192.51
2013	473	47	1493	0	0	207.97	14.95	193.02
2017	473	47	1497	0	0	208.53	14.99	193.54
2021	473	47	1501	0	0	209.08	15.03	194.05
2025	473	47	1505	0	0	209.63	15.07	194.56
2029	473	47	1509	0	0	210.18	15.11	195.07
2033	473	47	1513	0	0	210.73	15.15	195.58
2037	473	47	1517	0	0	211.29	15.19	196.10
2041	473	47	1521	0	0	211.84	15.23	196.61
2045	473	47	1525	0	0	212.39	15.27	197.12
2049	473	47	1529	0	0	212.94	15.31	197.63

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	1a	1b	1c	1d	1e	1f	1g	
2053	473	47	1533	0	0	213.49	15.35	198.14
2057	473	47	1537	0	0	214.05	15.39	198.66
2061	473	47	1541	0	0	214.60	15.43	199.17
2065	473	47	1545	0	0	215.15	15.47	199.68
2069	473	47	1549	0	0	215.70	15.51	200.19
2073	473	47	1553	0	0	216.25	15.55	200.70
2077	473	47	1557	0	0	216.81	15.59	201.22
2081	473	47	1561	0	0	217.36	15.63	201.73
2085	473	47	1565	0	0	217.91	15.67	202.24
2089	473	47	1569	0	0	218.46	15.71	202.75
2093	473	47	1573	0	0	219.01	15.75	203.26
2097	473	47	1577	0	0	219.57	15.79	203.78
2101	473	47	1581	0	0	220.12	15.83	204.29
2105	473	47	1585	0	0	220.67	15.87	204.80
2109	473	47	1589	0	0	221.22	15.91	205.31
2113	473	47	1593	0	0	221.77	15.95	205.82
2117	473	47	1597	0	0	222.33	15.99	206.34
2121	473	47	1601	0	0	222.88	16.03	206.85
2125	473	47	1605	0	0	223.43	16.07	207.36
2129	473	47	1609	0	0	223.98	16.11	207.87
2133	473	47	1613	0	0	224.53	16.15	208.38
2137	473	47	1617	0	0	225.09	16.19	208.90
2141	473	47	1621	0	0	225.64	16.23	209.41
2145	473	47	1625	0	0	226.19	16.27	209.92
2149	473	47	1629	0	0	226.74	16.31	210.43
2153	473	47	1633	0	0	227.29	16.35	210.94
2157	473	47	1637	0	0	227.85	16.39	211.46
2161	473	47	1641	0	0	228.40	16.43	211.97
2165	473	47	1645	0	0	228.95	16.47	212.48
2169	473	47	1649	0	0	229.50	16.51	212.99
2173	473	47	1653	0	0	230.05	16.55	213.50
2177	473	47	1657	0	0	230.61	16.59	214.02
2181	473	47	1661	0	0	231.16	16.63	214.53
2185	473	47	1665	0	0	231.71	16.67	215.04
2189	473	47	1669	0	0	232.26	16.71	215.55
2193	473	47	1673	0	0	232.81	16.75	216.06
2197	473	47	1677	0	0	233.37	16.79	216.58
2201	473	47	1681	0	0	233.92	16.83	217.09

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	1a	1b	1c	1d	1e	1f	1g	
2205	473	47	1685	0	0	234.47	16.87	217.60
2209	473	47	1689	0	0	235.02	16.91	218.11
2213	473	47	1693	0	0	235.57	16.95	218.62
2217	473	47	1697	0	0	236.13	16.99	219.14
2221	473	47	1701	0	0	236.68	17.03	219.65
2225	473	47	1705	0	0	237.23	17.07	220.16
2229	473	47	1709	0	0	237.78	17.11	220.67
2233	473	47	1713	0	0	238.33	17.15	221.18
2237	473	47	1717	0	0	238.89	17.19	221.70
2241	473	47	1721	0	0	239.44	17.23	222.21
2245	473	47	1725	0	0	239.99	17.27	222.72
2249	473	47	1729	0	0	240.54	17.31	223.23
2253	473	47	1733	0	0	241.09	17.35	223.74
2257	473	47	1737	0	0	241.65	17.39	224.26
2261	473	47	1741	0	0	242.20	17.43	224.77
2265	473	47	1745	0	0	242.75	17.47	225.28
2269	473	47	1749	0	0	243.30	17.51	225.79
2273	473	47	1753	0	0	243.85	17.55	226.30
2277	473	47	1757	0	0	244.41	17.59	226.82
2281	473	47	1761	0	0	244.96	17.63	227.33
2285	473	47	1765	0	0	245.51	17.67	227.84
2289	473	47	1769	0	0	246.06	17.71	228.35
2293	473	47	1773	0	0	246.61	17.75	228.86
2297	473	47	1777	0	0	247.17	17.79	229.38
2301	473	47	1781	0	0	247.72	17.83	229.89
2305	473	47	1785	0	0	248.27	17.87	230.40
2309	473	47	1789	0	0	248.82	17.91	230.91
2313	473	47	1793	0	0	249.37	17.95	231.42
2317	473	47	1797	0	0	249.93	17.99	231.94
2321	473	47	1801	0	0	250.48	18.03	232.45
2325	473	47	1805	0	0	251.03	18.07	232.96
2329	473	47	1809	0	0	251.58	18.11	233.47
2333	473	47	1813	0	0	252.13	18.15	233.98
2337	473	47	1817	0	0	252.69	18.19	234.50
2341	473	47	1821	0	0	253.24	18.23	235.01
2345	473	47	1825	0	0	253.79	18.27	235.52
2349	473	47	1829	0	0	254.34	18.31	236.03
2353	473	47	1833	0	0	254.89	18.35	236.54

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	1a	1b	1c	1d	1e	1f	1g	
2357	473	47	1837	0	0	255.45	18.39	237.06
2361	473	47	1841	0	0	256.00	18.43	237.57
2365	473	47	1845	0	0	256.55	18.47	238.08
2369	473	47	1849	0	0	257.10	18.51	238.59
2373	473	47	1853	0	0	257.65	18.55	239.10
2377	473	47	1857	0	0	258.21	18.59	239.62
2381	473	47	1861	0	0	258.76	18.63	240.13
2385	473	47	1865	0	0	259.31	18.67	240.64
2389	473	47	1869	0	0	259.86	18.71	241.15
2393	473	47	1873	0	0	260.41	18.75	241.66
2397	473	47	1877	0	0	260.97	18.79	242.18
2401	473	47	1881	0	0	261.52	18.83	242.69
2405	473	47	1885	0	0	262.07	18.87	243.20
2409	473	47	1889	0	0	262.62	18.91	243.71
2413	473	47	1893	0	0	263.17	18.95	244.22
2417	473	47	1897	0	0	263.73	18.99	244.74
2421	473	47	1901	0	0	264.28	19.03	245.25
2425	473	47	1905	0	0	264.83	19.07	245.76
2429	473	47	1909	0	0	265.38	19.11	246.27
2433	473	47	1913	0	0	265.93	19.15	246.78
2437	473	47	1917	0	0	266.49	19.19	247.30
2441	473	47	1921	0	0	267.04	19.23	247.81
2445	473	47	1925	0	0	267.59	19.27	248.32
2449	473	47	1929	0	0	268.14	19.31	248.83
2453	473	47	1933	0	0	268.69	19.35	249.34
2457	473	47	1937	0	0	269.25	19.39	249.86
2461	473	47	1941	0	0	269.80	19.43	250.37
2465	473	47	1945	0	0	270.35	19.47	250.88
2469	473	47	1949	0	0	270.90	19.51	251.39
2473	473	47	1953	0	0	271.45	19.55	251.90
2477	473	47	1957	0	0	272.01	19.59	252.42
2481	473	47	1961	0	0	272.56	19.63	252.93
2485	473	47	1965	0	0	273.11	19.67	253.44
2489	473	47	1969	0	0	273.66	19.71	253.95
2493	473	47	1973	0	0	274.21	19.75	254.46
2497	473	47	1977	0	0	274.77	19.79	254.98
2501	473	47	1981	0	0	275.32	19.83	255.49
2505	473	47	1985	0	0	275.87	19.87	256.00

Monthly table

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2509	473	47	1989	0	0	276.42	19.91	256.51
2513	473	47	1993	0	0	276.97	19.95	257.02
2517	473	47	1997	0	0	277.53	19.99	257.54
2521	473	47	2001	0	0	278.08	20.03	258.05
2525	473	47	2005	0	0	278.63	20.07	258.56
2529	473	47	2009	0	0	279.18	20.11	259.07
2533	473	47	2013	0	0	279.73	20.15	259.58
2537	473	47	2017	0	0	280.29	20.19	260.10
2541	473	47	2021	0	0	280.84	20.23	260.61
2545	473	47	2025	0	0	281.39	20.27	261.12
2549	473	47	2029	0	0	281.94	20.31	261.63
2553	473	47	2033	0	0	282.49	20.35	262.14
2557	473	47	2037	0	0	283.05	20.39	262.66
2561	473	47	2041	0	0	283.60	20.43	263.17
2565	473	47	2045	0	0	284.15	20.47	263.68
2569	473	47	2049	0	0	284.70	20.51	264.19
2573	473	47	2053	0	0	285.25	20.55	264.70
2577	473	47	2057	0	0	285.81	20.59	265.22
2581	473	47	2061	0	0	286.36	20.63	265.73
2585	473	47	2065	0	0	286.91	20.67	266.24
2589	473	47	2069	0	0	287.46	20.71	266.75
2593	473	47	2073	0	0	288.01	20.75	267.26
2597	473	47	2077	0	0	288.57	20.79	267.78
2601	473	47	2081	0	0	289.12	20.83	268.29
2605	473	47	2085	0	0	289.67	20.87	268.80
2609	473	47	2089	0	0	290.22	20.91	269.31
2613	473	47	2093	0	0	290.77	20.95	269.82
2617	473	47	2097	0	0	291.33	20.99	270.34
2621	473	47	2101	0	0	291.88	21.03	270.85
2625	473	47	2105	0	0	292.43	21.07	271.36
2629	473	47	2109	0	0	292.98	21.11	271.87
2633	473	47	2113	0	0	293.53	21.15	272.38
2637	473	47	2117	0	0	294.09	21.19	272.90
2641	473	47	2121	0	0	294.64	21.23	273.41
2645	473	47	2125	0	0	295.19	21.27	273.92
2649	473	47	2129	0	0	295.74	21.31	274.43
2653	473	47	2133	0	0	296.29	21.35	274.94
2657	473	47	2137	0	0	296.85	21.39	275.46

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2661	473	47	2141	0	0	297.40	21.43	275.97
2665	473	47	2145	0	0	297.95	21.47	276.48
2669	473	47	2149	0	0	298.50	21.51	276.99
2673	473	47	2153	0	0	299.05	21.55	277.50
2677	473	47	2157	0	0	299.61	21.59	278.02
2681	473	47	2161	0	0	300.16	21.63	278.53
2685	473	47	2165	0	0	300.71	21.67	279.04
2689	473	47	2169	0	0	301.26	21.71	279.55
2693	473	47	2173	0	0	301.81	21.75	280.06
2697	473	47	2177	0	0	302.37	21.79	280.58
2701	473	47	2181	0	0	302.92	21.83	281.09
2705	473	47	2185	0	0	303.47	21.87	281.60
2709	473	47	2189	0	0	304.02	21.91	282.11
2713	473	47	2193	0	0	304.57	21.95	282.62
2717	473	47	2197	0	0	305.13	21.99	283.14
2721	473	47	2201	0	0	305.68	22.03	283.65
2725	473	47	2205	0	0	306.23	22.07	284.16
2729	473	47	2209	0	0	306.78	22.11	284.67
2733	473	47	2213	0	0	307.33	22.15	285.18
2737	473	47	2217	0	0	307.89	22.19	285.70
2741	473	47	2221	0	0	308.44	22.23	286.21
2745	473	47	2225	0	0	308.99	22.27	286.72
2749	473	47	2229	0	0	309.54	22.31	287.23
2753	473	47	2233	0	0	310.09	22.35	287.74
2757	473	47	2237	0	0	310.65	22.39	288.26
2761	473	47	2241	0	0	311.20	22.43	288.77
2765	473	47	2245	0	0	311.75	22.47	289.28
2769	473	47	2249	0	0	312.30	22.51	289.79
2773	473	47	2253	0	0	312.85	22.55	290.30
2777	473	47	2257	0	0	313.41	22.59	290.82
2781	473	47	2261	0	0	313.96	22.63	291.33
2785	473	47	2265	0	0	314.51	22.67	291.84
2789	473	47	2269	0	0	315.06	22.71	292.35
2793	473	47	2273	0	0	315.61	22.75	292.86
2797	473	47	2277	0	0	316.17	22.79	293.38
2801	473	47	2281	0	0	316.72	22.83	293.89
2805	473	47	2285	0	0	317.27	22.87	294.40
2809	473	47	2289	0	0	317.82	22.91	294.91

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2813	473	47	2293	0	0	318.37	22.95	295.42
2817	473	47	2297	0	0	318.93	22.99	295.94
2821	473	47	2301	0	0	319.48	23.03	296.45
2825	473	47	2305	0	0	320.03	23.07	296.96
2829	473	47	2309	0	0	320.58	23.11	297.47
2833	473	47	2313	0	0	321.13	23.15	297.98
2837	473	47	2317	0	0	321.69	23.19	298.50
2841	473	47	2321	0	0	322.24	23.23	299.01
2845	473	47	2325	0	0	322.79	23.27	299.52
2849	473	47	2329	0	0	323.34	23.31	300.03
2853	473	47	2333	0	0	323.89	23.35	300.54
2857	473	47	2337	0	0	324.45	23.39	301.06
2861	473	47	2341	0	0	325.00	23.43	301.57
2865	473	47	2345	0	0	325.55	23.47	302.08
2869	473	47	2349	0	0	326.10	23.51	302.59
2873	473	47	2353	0	0	326.65	23.55	303.10
2877	473	47	2357	0	0	327.21	23.59	303.62
2881	473	47	2361	0	0	327.76	23.63	304.13
2885	473	47	2365	0	0	328.31	23.67	304.64
2889	473	47	2369	0	0	328.86	23.71	305.15
2893	473	47	2373	0	0	329.41	23.75	305.66
2897	473	47	2377	0	0	329.97	23.79	306.18
2901	473	47	2381	0	0	330.52	23.83	306.69
2905	473	47	2385	0	0	331.07	23.87	307.20
2909	473	47	2389	0	0	331.62	23.91	307.71
2913	473	47	2393	0	0	332.17	23.95	308.22
2917	473	47	2397	0	0	332.73	23.99	308.74
2921	473	47	2401	0	0	333.28	24.03	309.25
2925	473	47	2405	0	0	333.83	24.07	309.76
2929	473	47	2409	0	0	334.38	24.11	310.27
2933	473	47	2413	0	0	334.93	24.15	310.78
2937	473	47	2417	0	0	335.49	24.19	311.30
2941	473	47	2421	0	0	336.04	24.23	311.81
2945	473	47	2425	0	0	336.59	24.27	312.32
2949	473	47	2429	0	0	337.14	24.31	312.83
2953	473	47	2433	0	0	337.69	24.35	313.34
2957	473	47	2437	0	0	338.25	24.39	313.86
2961	473	47	2441	0	0	338.80	24.43	314.37

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
2965	473	47	2445	0	0	339.35	24.47	314.88
2969	473	47	2449	0	0	339.90	24.51	315.39
2973	473	47	2453	0	0	340.45	24.55	315.90
2977	473	47	2457	0	0	341.01	24.59	316.42
2981	473	47	2461	0	0	341.56	24.63	316.93
2985	473	47	2465	0	0	342.11	24.67	317.44
2989	473	47	2469	0	0	342.66	24.71	317.95
2993	473	47	2473	0	0	343.21	24.75	318.46
2997	473	47	2477	0	0	343.77	24.79	318.98
3001	473	47	2481	0	0	344.32	24.83	319.49
3005	473	47	2485	0	0	344.87	24.87	320.00
3009	473	47	2489	0	0	345.42	24.91	320.51
3013	473	47	2493	0	0	345.97	24.95	321.02
3017	473	47	2497	0	0	346.53	24.99	321.54
3021	473	47	2501	0	0	347.08	25.03	322.05
3025	473	47	2505	0	0	347.63	25.07	322.56
3029	473	47	2509	0	0	348.18	25.11	323.07
3033	473	47	2513	0	0	348.73	25.15	323.58
3037	473	47	2517	0	0	349.29	25.19	324.10
3041	473	47	2521	0	0	349.84	25.23	324.61
3045	473	47	2525	0	0	350.39	25.27	325.12
3049	473	47	2529	0	0	350.94	25.31	325.63
3053	473	47	2533	0	0	351.49	25.35	326.14
3057	473	47	2537	0	0	352.05	25.39	326.66
3061	473	47	2541	0	0	352.60	25.43	327.17
3065	473	47	2545	0	0	353.15	25.47	327.68
3069	473	47	2549	0	0	353.70	25.51	328.19
3073	473	47	2553	0	0	354.25	25.55	328.70
3077	473	47	2557	0	0	354.81	25.59	329.22
3081	473	47	2561	0	0	355.36	25.63	329.73
3085	473	47	2565	0	0	355.91	25.67	330.24
3089	473	47	2569	0	0	356.46	25.71	330.75
3093	473	47	2573	0	0	357.01	25.75	331.26
3097	473	47	2577	0	0	357.57	25.79	331.78
3101	473	47	2581	0	0	358.12	25.83	332.29
3105	473	47	2585	0	0	358.67	25.87	332.80
3109	473	47	2589	0	0	359.22	25.91	333.31
3113	473	47	2593	0	0	359.77	25.95	333.82

Monthly table

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▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
3117	473	47	2597	0	0	360.33	25.99	334.34
3121	473	47	2601	0	0	360.88	26.03	334.85
3125	473	47	2605	0	0	361.43	26.07	335.36
3129	473	47	2609	0	0	361.98	26.11	335.87
3133	473	47	2613	0	0	362.53	26.15	336.38
3137	473	47	2617	0	0	363.09	26.19	336.90
3141	473	47	2621	0	0	363.64	26.23	337.41
3145	473	47	2625	0	0	364.19	26.27	337.92
3149	473	47	2629	0	0	364.74	26.31	338.43
3153	473	47	2633	0	0	365.29	26.35	338.94
3157	473	47	2637	0	0	365.85	26.39	339.46
3161	473	47	2641	0	0	366.40	26.43	339.97
3165	473	47	2645	0	0	366.95	26.47	340.48
3169	473	47	2649	0	0	367.50	26.51	340.99
3173	473	47	2653	0	0	368.05	26.55	341.50
3177	473	47	2657	0	0	368.61	26.59	342.02
3181	473	47	2661	0	0	369.16	26.63	342.53
3185	473	47	2665	0	0	369.71	26.67	343.04
3189	473	47	2669	0	0	370.26	26.71	343.55
3193	473	47	2673	0	0	370.81	26.75	344.06
3197	473	47	2677	0	0	371.37	26.79	344.58
3201	473	47	2681	0	0	371.92	26.83	345.09
3205	473	47	2685	0	0	372.47	26.87	345.60
3209	473	47	2689	0	0	373.02	26.91	346.11
3213	473	47	2693	0	0	373.57	26.95	346.62
3217	473	47	2697	0	0	374.13	26.99	347.14
3221	473	47	2701	0	0	374.68	27.03	347.65
3225	473	47	2705	0	0	375.23	27.07	348.16
3229	473	47	2709	0	0	375.78	27.11	348.67
3233	473	47	2713	0	0	376.33	27.15	349.18
3237	473	47	2717	0	0	376.89	27.19	349.70
3241	473	47	2721	0	0	377.44	27.23	350.21
3245	473	47	2725	0	0	377.99	27.27	350.72
3249	473	47	2729	0	0	378.54	27.31	351.23
3253	473	47	2733	0	0	379.09	27.35	351.74
3257	473	47	2737	0	0	379.65	27.39	352.26
3261	473	47	2741	0	0	380.20	27.43	352.77
3265	473	47	2745	0	0	380.75	27.47	353.28

Monthly table

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Table letter



▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the PT	Earnings above the PT, up to and including the UAP	Earnings above the UAP, up to and including the UEL	Earnings above the UEL	Total of employee's and employer's contributions	Employee's contributions payable on all earnings above the PT	▼ Employer's contributions
	1a	1b	1c	1d	1e	1f	1g	
3269	473	47	2749	0	0	381.30	27.51	353.79
3273	473	47	2753	0	0	381.85	27.55	354.30
3277	473	47	2757	0	0	382.41	27.59	354.82
3281	473	47	2761	0	0	382.96	27.63	355.33
3285	473	47	2765	0	0	383.51	27.67	355.84
3289	473	47	2769	0	0	384.06	27.71	356.35
3293	473	47	2773	0	0	384.61	27.75	356.86
3297	473	47	2777	0	0	385.17	27.79	357.38
3301	473	47	2781	0	0	385.72	27.83	357.89
3305	473	47	2785	0	0	386.27	27.87	358.40
3309	473	47	2789	0	0	386.82	27.91	358.91
3313	473	47	2793	0	0	387.37	27.95	359.42
3317	473	47	2797	0	0	387.93	27.99	359.94
3321	473	47	2801	0	0	388.48	28.03	360.45
3325	473	47	2805	0	0	389.03	28.07	360.96
3329	473	47	2809	0	0	389.58	28.11	361.47
3333	473	47	2813	0	0	390.13	28.15	361.98
3337	473	47	2817	0	0	390.41	28.17	362.24
3338	473	47	2817	1	0	390.76	28.20	362.56
3341	473	47	2817	4	0	391.24	28.23	363.01
3345	473	47	2817	8	0	391.79	28.27	363.52
3349	473	47	2817	12	0	392.34	28.31	364.03
3353	473	47	2817	16	0	392.89	28.35	364.54
3357	473	47	2817	20	0	393.45	28.39	365.06
3361	473	47	2817	24	0	394.00	28.43	365.57
3365	473	47	2817	28	0	394.55	28.47	366.08
3369	473	47	2817	32	0	395.10	28.51	366.59
3373	473	47	2817	36	0	395.65	28.55	367.10
3377	473	47	2817	40	0	396.21	28.59	367.62
3381	473	47	2817	44	0	396.76	28.63	368.13
3385	473	47	2817	48	0	397.31	28.67	368.64
3389	473	47	2817	52	0	397.86	28.71	369.15
3393	473	47	2817	56	0	398.41	28.75	369.66
3397	473	47	2817	60	0	398.76	28.78	369.98
3398	473	47	2817	61	0	398.83	28.78	370.05

If the employee's gross pay is over £3398, go to page 80.

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

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

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

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 £5298.85)

1 subtract the UEL figure from the total gross pay

$5,298.85 - 3,398.00 = 1,900.85$

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 81

Look up £1900

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

Earnings above the UEL (1e)	Total of employee's and employer's NICs payable (1f)	Employee's NICs payable (1g)
£1000	£138.00	£10.00
£900	£124.20	£9.00
Totals	£1,900	£262.20

5 add the further totals of employee's and employer's NICs and employee's NICs worked out on the earnings above the UEL - columns 1f and 1g 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 1f and 1g 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)
+£686.63 (due for employee and employer on earnings at UEL)	£316.58 (due for employee earnings at UEL)
Totals £948.83	£335.58

6 record the figures resulting from the above steps on form T11 (including the total for column 1e from Step 4)

On form T11 record

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e	Col 1f	Col 1g
473	47	2817	61	1900	948.83	335.58

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 1f	Employee's contributions payable 1g	▼ Employer's contribution
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

Earnings on which contributions payable	Total of employer's and employee's contributions payable 1f	Employee's contributions payable 1g	▼ Employer's contribution
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
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

▼ 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 1f	Employee's contributions payable 1g	▼ Employer's contribution
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

Earnings on which contributions payable	Total of employer's and employee's contributions payable 1f	Employee's contributions payable 1g	▼ Employer's contribution
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
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.

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