

National Insurance contributions Tables B and C

**Use from
6 April 2005 to
5 April 2006 inclusive**

Help

We can help you

By telephone

(Calls may be recorded for quality and training purposes.)

- New employers (*less than 3 years*) **0845 60 70 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- More experienced employers **0845 7 143 143**
open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- Deaf or hard of hearing employers *Textphone* **0845 602 1380**

For a list of helplines and opening hours, see your *Employer's Bulletin*.

In person

We have specially trained Business Support Teams covering all parts of the country to help you understand

- what records to keep
- what returns to make
- when to send us information.

The Business Support Teams can arrange a one-to-one visit at your business address to sort out your payroll needs. They also offer a range of workshops on specific subjects designed with busy employers in mind.

For more details, and to book a one-to-one visit or a workshop, contact your local Business Support Team by

- logging on to our website at www.inlandrevenue.gov.uk/bst/index.htm or
- calling the New Employer's Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

At your local Inland Revenue office

Your local Inland Revenue office can also help you. To contact them, look under 'Inland Revenue' in your phone book. Write the telephone number below for future use.

Please tell us your reference, which you can find on all correspondence from your Inland Revenue office.

If your enquiry is about one of your employees, please also tell us their National Insurance number.

By Internet

Log on to the Employer's website at www.inlandrevenue.gov.uk/employers

Further guidance

Employer's Help Books

In addition to those included in the Employer's Pack we have Employer's Help Books covering

- *Pay and time off work for parents, E15*
- *Pay and time off work for adoptive parents, E16*

The Help Books are for guidance only.

They are not comprehensive and have no legal force.

We also have a number of other booklets that give further guidance, for example

- *Employer's Further Guide to PAYE and NICs, CWG2(2005)*
- *Class 1A NICs on benefits in kind, CWG5(2005)*
- *Expenses and Benefits – a tax guide, 480(2005)*

You can view the full range of these booklets, and other forms and guidance on

- the Internet – log on at www.inlandrevenue.gov.uk/employers
- the Employer's CD-ROM.

or you can

- download them from the Internet www.inlandrevenue.gov.uk/employers
- print them from the CD-ROM*
- get copies from the Employer's Orderline www.inlandrevenue.gov.uk/employers
Fax: **0870 2 406 406**
Phone: **0845 7 646 646**

Check the Order Form in your Employer's Pack for a full list of what is available and how to order.

*The CD-ROM contains forms you can complete on screen, such as P11D, a new Learning Zone and a New Employer's Section.

Calculators have been built-in to help speed up your calculations of

- *Pay Adjustment and PAYE*
- *NICs contracted out and not contracted-out*
- *Car benefit and Car Fuel benefit*
- *Student Loans*
- *Statutory Sick Pay*
- *Statutory Maternity Pay.*

Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print.

For details, please ask at your local Inland Revenue office or Enquiry Centre.

Yr Iaith Cymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

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Changes for the 2005-2006 tax year

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2005-2006 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, the Inland Revenue will inform you of any further changes before 6 April 2005.

Save money - avoid errors

Have you used the correct P11/P14

- P11 must show "Year to April 2006" in the left hand corner. P14 must show "2005-06" in the right hand corner. You may find this checklist useful when completing your end of year returns
- have you used the correct National Insurance tables, or percentage rates - are they for the current year?
- do you hold a valid certificate (CA4139, CF383 or CF380A) for every married woman or widow for whom you deduct category B, E or G reduced rate contributions? If not, deduct full rate contributions at category A, D or F
- have you any employees nearing State Pension age? Check their date of birth before you decide which contribution category letter to use. Use category C for employees for whom you hold a valid age exemption certificate
- when completing your P14s
 - have you shown the employee's full name, National Insurance number and, where known, address and date of birth?
 - is the correct category of contribution shown? This is usually either A, B, C, D, E, F, G, J, L or S.
 - for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
 - have you checked that your addition is correct before entering the contribution amounts? (both sides of P11 added up and carried forward)
- is the information from every P14 summarised on your P35?
- 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 on your P35
- reminder - if the contribution category is F, G or S, or mariners' equivalent or Stakeholder Pension don't forget to show the relevant Scheme Contracted-out Number on the P14.

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

- make sure your staff know they must notify you and the Inland Revenue National Insurance Contributions Office of any change in circumstances, for example, change of address, change of name and particularly divorce if they pay category B, E or G contributions.

Software

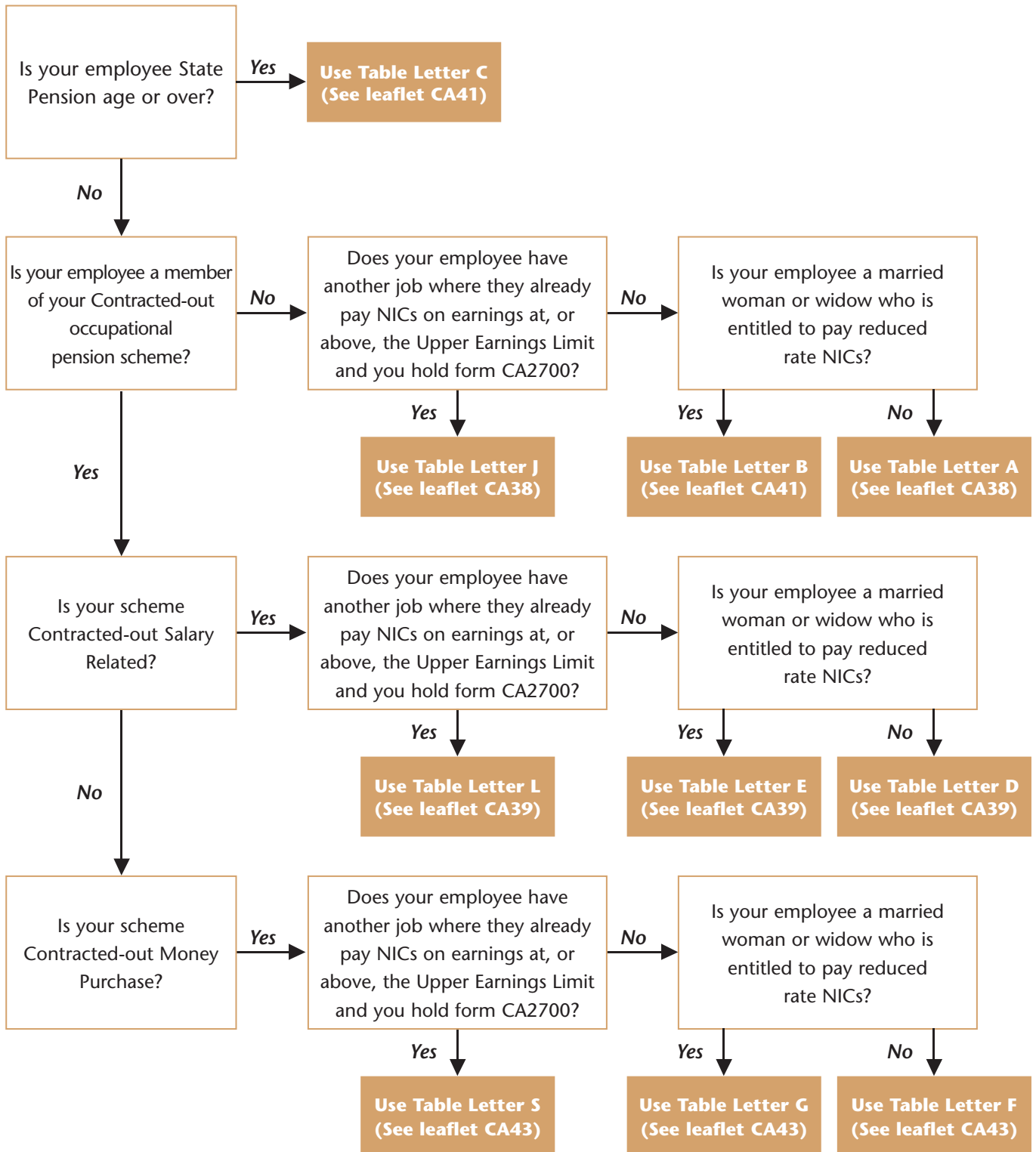
- has your software been upgraded for 2005-2006.

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 2005 – 2006.

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



If you employ mariners, the *National Insurance Tables, CA42*, gives details of category letters, rates and limits to use.

Important - please note:

NIC Tables are renewed every Tax Year. These can be requested from the Employer's Orderline on **0845 7 646 646**. Check you are using the tables for 2005-2006.

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

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

In his Budget Statement of 17 April 2002, the Chancellor of the Exchequer announced changes to the way in which Class 1 NICs for employees and employers are calculated, recorded and reported from 6 April 2003. In particular, from 6 April 2003 employees pay NICs on earnings above the Upper Earnings Limit (UEL). The layout of these tables reflects those changes.

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£82 weekly or £356 monthly). This is because NIC liability only arises when the employee's total earnings in the earnings period reach the LEL, even though no NICs are actually payable on those earnings. Both the employee and the employer pay NICs only when the employee's earnings exceed the Earnings Threshold (ET) (£94 weekly or £408 monthly). But, for standard rate NICs, earnings between the LEL and the ET are used to protect the employee's entitlement to benefit.

Where there is a liability, the employee and the employer pay NICs at the appropriate main percentage rate on earnings between the ET and the UEL.

The last earnings figure in each table is the UEL (£630 weekly or £2730 monthly). This is because employee's contributions are due only at a rate of 1% on earnings above the UEL. The employer pays contributions at the rate of 12.8% on earnings above the UEL.

The figures in the left hand column of each table show steps between the LEL and the UEL. The NIC liability for each step is based on the earnings limits and percentage rates shown on page 6 and is calculated at the mid point of the steps. Therefore, you and your employee may pay slightly more or less than if you used the exact percentage method to calculate the NICs due.

Where the employee's total earnings fall between the LEL and the UEL, if the exact figure is not shown in the tables, use the next smaller figure shown.

Where the employee's total earnings exceed the UEL, see pages 54 or 55.

For instructions on how to complete form P11, see the Employer's Help Books.

An example form P11 is also shown on page 7.

Using these tables to work out NICs

Introduction

You can work out NICs by using either

- these tables, or
- the exact percentage method.

For information about using the exact percentage method, please see the Help Book *Day-to-day payroll*, E13.

For general information about NICs, see the Employer's Help Books.

Are you using the right tables?

Only use these tables between **6 April 2005** and **5 April 2006**, that is, the 2005-2006 tax year.

Only use the tables in this leaflet for employees who are employed in the 2005-2006 tax year, and for whom NICs are payable under contribution Table letter B or C.

For further information about contribution Table letters, see the Help Book *Day-to-day payroll*, E13.

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

About these tables

The two different sets of tables under letters B and C contain two tables, for

- weekly pay intervals, and
- monthly pay intervals.

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

Identifying the correct table to use

Table B

Use this table for married women or widows

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

For these women, you must have a valid

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

Table C

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

How to use these tables

Step Action

- 1 decide which table (B or C and weekly or monthly) is appropriate for the employee
- 2 look up the employee's gross pay in the left hand column of the table. If the employee's total earnings fall between the LEL and the UEL and the exact amount is not shown, use the lower amount closest to the exact gross pay. If the employee's total earnings exceed the UEL, see pages 54 or 55
- 3 record the figures in each column of the table onto the employee's Deductions Working Sheet, form P11. 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

Step Action

- 1 divide the pay into equal weekly or monthly amounts to get an average weekly or monthly amount
- 2 find the amount of contributions due for the average weekly or monthly amount
- 3 multiply the amount of NICs by the number of weeks or months that the earnings are paid for
- 4 record the multiplied amounts on their Deductions Working Sheet, form P11.

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

Changes to your circumstances

If you change your business address or no longer need tables, please notify the Pay As You Earn section of your local Inspector of Taxes, quoting your Pay As You Earn reference number.

If you are unhappy with our service

If you are unhappy with any aspect of the service you have received from Inland Revenue, you should complain to the manager at the office you have been dealing with.

Earnings limits and NIC rates

Earnings limits	Employee's contribution		Employer's contribution
	Contribution Table letter B	Contribution Table letter C	Table Letters B and C
Below £82.00 weekly, or below £356.00 monthly, or below £4264.00 yearly	Nil	Nil	Nil
£82.00 to £94.00 weekly, or £356.00 to £408.00 monthly, or £4264.00 to £4895.00 yearly	0%	Nil	0%
£94.01 to £630.00 weekly, or £408.01 to £2730.00 monthly, or £4895.01 to £32760.00 yearly	4.85% on earnings above the ET	Nil	12.8% on earnings above the ET
Over £630.00 weekly, or over £2730.00 monthly, or over £32760.00 yearly	4.85% on earnings above the ET, up to and including the UEL then 1% on all earnings above the UEL	Nil	12.8% on all earnings above the ET

An example of working out NICs using these tables and recording figures on form P11

Example

A monthly paid female employee in not contracted-out employment earns £884.15, payable on 29 April 2005 (tax month 1).

NICs are due under Monthly Table letter B. The nearest lower figure to £884.15 is £884
Record the figures shown in the table onto the employee's form P11.

Extract from Monthly table B

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£ £884	£ £356	£ P £52.00	£ P £476.00	£ P £84.36	£ P £23.18	£ P £61.18

Extract from Form P11

		National Insurance contributions						Statutory payments				Student Loan Deductions					
		Earnings details			Contribution details			Statutory Sick Pay (SSP)		Statutory Maternity Pay (SMP)		Statutory Paternity Pay (SPP)		Statutory Adoption Pay (SAP)		Student Loan Deductions (whole pounds only)	
Month no	Week no <i>For Employer's use</i>	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions - <i>minus amounts 'R'</i>	Employee's contributions due on all earnings above the ET	Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2	Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 2	Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2							
		1a	1b	1c	1d	1e	1f	1g	1h	1i	1j						
1		£ 356	£ p 52.00	£ p 476.00	£ p 84.36	£ p 23.18											
2																	
3																	
4																	

For tips on completing form P11, see the Employer's Help Books.

For an example of a completed form P11, see the Help Book *Finishing the tax year up to 5 April 2005, E10*.

Weekly table for not contracted-out reduced rate contributions for use from 6 April 2005 to 5 April 2006

Table
letter **B**

Use this table for

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

Do not use this table for

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see leaflet CA38.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 81.99	No NIC Liability, make no entries on forms P11 and P14					
82	82	0.00	0.00	0.00	0.00	0.00
83	82	1.00	0.00	0.00	0.00	0.00
84	82	2.00	0.00	0.00	0.00	0.00
85	82	3.00	0.00	0.00	0.00	0.00
86	82	4.00	0.00	0.00	0.00	0.00
87	82	5.00	0.00	0.00	0.00	0.00
88	82	6.00	0.00	0.00	0.00	0.00
89	82	7.00	0.00	0.00	0.00	0.00
90	82	8.00	0.00	0.00	0.00	0.00
91	82	9.00	0.00	0.00	0.00	0.00
92	82	10.00	0.00	0.00	0.00	0.00
93	82	11.00	0.00	0.00	0.00	0.00
94	82	12.00	0.00	0.00	0.00	0.00
95	82	12.00	1.00	0.26	0.07	0.19
96	82	12.00	2.00	0.44	0.12	0.32
97	82	12.00	3.00	0.62	0.17	0.45
98	82	12.00	4.00	0.80	0.22	0.58
99	82	12.00	5.00	0.97	0.27	0.70
100	82	12.00	6.00	1.14	0.31	0.83
101	82	12.00	7.00	1.32	0.36	0.96
102	82	12.00	8.00	1.50	0.41	1.09
103	82	12.00	9.00	1.68	0.46	1.22
104	82	12.00	10.00	1.85	0.51	1.34
105	82	12.00	11.00	2.03	0.56	1.47
106	82	12.00	12.00	2.21	0.61	1.60
107	82	12.00	13.00	2.38	0.65	1.73
108	82	12.00	14.00	2.56	0.70	1.86
109	82	12.00	15.00	2.73	0.75	1.98
110	82	12.00	16.00	2.91	0.80	2.11
111	82	12.00	17.00	3.09	0.85	2.24
112	82	12.00	18.00	3.27	0.90	2.37
113	82	12.00	19.00	3.44	0.94	2.50
114	82	12.00	20.00	3.61	0.99	2.62
115	82	12.00	21.00	3.79	1.04	2.75
116	82	12.00	22.00	3.97	1.09	2.88

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
117	82	12.00	23.00	4.15	1.14	3.01
118	82	12.00	24.00	4.33	1.19	3.14
119	82	12.00	25.00	4.50	1.24	3.26
120	82	12.00	26.00	4.67	1.28	3.39
121	82	12.00	27.00	4.85	1.33	3.52
122	82	12.00	28.00	5.03	1.38	3.65
123	82	12.00	29.00	5.21	1.43	3.78
124	82	12.00	30.00	5.38	1.48	3.90
125	82	12.00	31.00	5.56	1.53	4.03
126	82	12.00	32.00	5.74	1.58	4.16
127	82	12.00	33.00	5.91	1.62	4.29
128	82	12.00	34.00	6.09	1.67	4.42
129	82	12.00	35.00	6.26	1.72	4.54
130	82	12.00	36.00	6.44	1.77	4.67
131	82	12.00	37.00	6.62	1.82	4.80
132	82	12.00	38.00	6.80	1.87	4.93
133	82	12.00	39.00	6.97	1.91	5.06
134	82	12.00	40.00	7.14	1.96	5.18
135	82	12.00	41.00	7.32	2.01	5.31
136	82	12.00	42.00	7.50	2.06	5.44
137	82	12.00	43.00	7.68	2.11	5.57
138	82	12.00	44.00	7.86	2.16	5.70
139	82	12.00	45.00	8.03	2.21	5.82
140	82	12.00	46.00	8.20	2.25	5.95
141	82	12.00	47.00	8.38	2.30	6.08
142	82	12.00	48.00	8.56	2.35	6.21
143	82	12.00	49.00	8.74	2.40	6.34
144	82	12.00	50.00	8.91	2.45	6.46
145	82	12.00	51.00	9.09	2.50	6.59
146	82	12.00	52.00	9.27	2.55	6.72
147	82	12.00	53.00	9.44	2.59	6.85
148	82	12.00	54.00	9.62	2.64	6.98
149	82	12.00	55.00	9.79	2.69	7.10
150	82	12.00	56.00	9.97	2.74	7.23
151	82	12.00	57.00	10.15	2.79	7.36
152	82	12.00	58.00	10.33	2.84	7.49
153	82	12.00	59.00	10.50	2.88	7.62
154	82	12.00	60.00	10.67	2.93	7.74
155	82	12.00	61.00	10.85	2.98	7.87
156	82	12.00	62.00	11.03	3.03	8.00
157	82	12.00	63.00	11.21	3.08	8.13
158	82	12.00	64.00	11.39	3.13	8.26
159	82	12.00	65.00	11.56	3.18	8.38
160	82	12.00	66.00	11.73	3.22	8.51
161	82	12.00	67.00	11.91	3.27	8.64
162	82	12.00	68.00	12.09	3.32	8.77
163	82	12.00	69.00	12.27	3.37	8.90
164	82	12.00	70.00	12.44	3.42	9.02
165	82	12.00	71.00	12.62	3.47	9.15
166	82	12.00	72.00	12.80	3.52	9.28
167	82	12.00	73.00	12.97	3.56	9.41
168	82	12.00	74.00	13.15	3.61	9.54
169	82	12.00	75.00	13.32	3.66	9.66
170	82	12.00	76.00	13.50	3.71	9.79
171	82	12.00	77.00	13.68	3.76	9.92

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
172	82	12.00	78.00	13.86	3.81	10.05
173	82	12.00	79.00	14.03	3.85	10.18
174	82	12.00	80.00	14.20	3.90	10.30
175	82	12.00	81.00	14.38	3.95	10.43
176	82	12.00	82.00	14.56	4.00	10.56
177	82	12.00	83.00	14.74	4.05	10.69
178	82	12.00	84.00	14.92	4.10	10.82
179	82	12.00	85.00	15.09	4.15	10.94
180	82	12.00	86.00	15.26	4.19	11.07
181	82	12.00	87.00	15.44	4.24	11.20
182	82	12.00	88.00	15.62	4.29	11.33
183	82	12.00	89.00	15.80	4.34	11.46
184	82	12.00	90.00	15.97	4.39	11.58
185	82	12.00	91.00	16.15	4.44	11.71
186	82	12.00	92.00	16.33	4.49	11.84
187	82	12.00	93.00	16.50	4.53	11.97
188	82	12.00	94.00	16.68	4.58	12.10
189	82	12.00	95.00	16.85	4.63	12.22
190	82	12.00	96.00	17.03	4.68	12.35
191	82	12.00	97.00	17.21	4.73	12.48
192	82	12.00	98.00	17.39	4.78	12.61
193	82	12.00	99.00	17.56	4.82	12.74
194	82	12.00	100.00	17.73	4.87	12.86
195	82	12.00	101.00	17.91	4.92	12.99
196	82	12.00	102.00	18.09	4.97	13.12
197	82	12.00	103.00	18.27	5.02	13.25
198	82	12.00	104.00	18.45	5.07	13.38
199	82	12.00	105.00	18.62	5.12	13.50
200	82	12.00	106.00	18.79	5.16	13.63
201	82	12.00	107.00	18.97	5.21	13.76
202	82	12.00	108.00	19.15	5.26	13.89
203	82	12.00	109.00	19.33	5.31	14.02
204	82	12.00	110.00	19.50	5.36	14.14
205	82	12.00	111.00	19.68	5.41	14.27
206	82	12.00	112.00	19.86	5.46	14.40
207	82	12.00	113.00	20.03	5.50	14.53
208	82	12.00	114.00	20.21	5.55	14.66
209	82	12.00	115.00	20.38	5.60	14.78
210	82	12.00	116.00	20.56	5.65	14.91
211	82	12.00	117.00	20.74	5.70	15.04
212	82	12.00	118.00	20.92	5.75	15.17
213	82	12.00	119.00	21.09	5.79	15.30
214	82	12.00	120.00	21.26	5.84	15.42
215	82	12.00	121.00	21.44	5.89	15.55
216	82	12.00	122.00	21.62	5.94	15.68
217	82	12.00	123.00	21.80	5.99	15.81
218	82	12.00	124.00	21.98	6.04	15.94
219	82	12.00	125.00	22.15	6.09	16.06
220	82	12.00	126.00	22.32	6.13	16.19
221	82	12.00	127.00	22.50	6.18	16.32
222	82	12.00	128.00	22.68	6.23	16.45
223	82	12.00	129.00	22.86	6.28	16.58
224	82	12.00	130.00	23.03	6.33	16.70
225	82	12.00	131.00	23.21	6.38	16.83
226	82	12.00	132.00	23.39	6.43	16.96

Weekly table

Table
letter **B**

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
227	82	12.00	133.00	23.56	6.47	17.09
228	82	12.00	134.00	23.74	6.52	17.22
229	82	12.00	135.00	23.91	6.57	17.34
230	82	12.00	136.00	24.09	6.62	17.47
231	82	12.00	137.00	24.27	6.67	17.60
232	82	12.00	138.00	24.45	6.72	17.73
233	82	12.00	139.00	24.62	6.76	17.86
234	82	12.00	140.00	24.79	6.81	17.98
235	82	12.00	141.00	24.97	6.86	18.11
236	82	12.00	142.00	25.15	6.91	18.24
237	82	12.00	143.00	25.33	6.96	18.37
238	82	12.00	144.00	25.51	7.01	18.50
239	82	12.00	145.00	25.68	7.06	18.62
240	82	12.00	146.00	25.85	7.10	18.75
241	82	12.00	147.00	26.03	7.15	18.88
242	82	12.00	148.00	26.21	7.20	19.01
243	82	12.00	149.00	26.39	7.25	19.14
244	82	12.00	150.00	26.56	7.30	19.26
245	82	12.00	151.00	26.74	7.35	19.39
246	82	12.00	152.00	26.92	7.40	19.52
247	82	12.00	153.00	27.09	7.44	19.65
248	82	12.00	154.00	27.27	7.49	19.78
249	82	12.00	155.00	27.44	7.54	19.90
250	82	12.00	156.00	27.62	7.59	20.03
251	82	12.00	157.00	27.80	7.64	20.16
252	82	12.00	158.00	27.98	7.69	20.29
253	82	12.00	159.00	28.15	7.73	20.42
254	82	12.00	160.00	28.32	7.78	20.54
255	82	12.00	161.00	28.50	7.83	20.67
256	82	12.00	162.00	28.68	7.88	20.80
257	82	12.00	163.00	28.86	7.93	20.93
258	82	12.00	164.00	29.04	7.98	21.06
259	82	12.00	165.00	29.21	8.03	21.18
260	82	12.00	166.00	29.38	8.07	21.31
261	82	12.00	167.00	29.56	8.12	21.44
262	82	12.00	168.00	29.74	8.17	21.57
263	82	12.00	169.00	29.92	8.22	21.70
264	82	12.00	170.00	30.09	8.27	21.82
265	82	12.00	171.00	30.27	8.32	21.95
266	82	12.00	172.00	30.45	8.37	22.08
267	82	12.00	173.00	30.62	8.41	22.21
268	82	12.00	174.00	30.80	8.46	22.34
269	82	12.00	175.00	30.97	8.51	22.46
270	82	12.00	176.00	31.15	8.56	22.59
271	82	12.00	177.00	31.33	8.61	22.72
272	82	12.00	178.00	31.51	8.66	22.85
273	82	12.00	179.00	31.68	8.70	22.98
274	82	12.00	180.00	31.85	8.75	23.10
275	82	12.00	181.00	32.03	8.80	23.23
276	82	12.00	182.00	32.21	8.85	23.36
277	82	12.00	183.00	32.39	8.90	23.49
278	82	12.00	184.00	32.57	8.95	23.62
279	82	12.00	185.00	32.74	9.00	23.74
280	82	12.00	186.00	32.91	9.04	23.87
281	82	12.00	187.00	33.09	9.09	24.00

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
282	82	12.00	188.00	33.27	9.14	24.13
283	82	12.00	189.00	33.45	9.19	24.26
284	82	12.00	190.00	33.62	9.24	24.38
285	82	12.00	191.00	33.80	9.29	24.51
286	82	12.00	192.00	33.98	9.34	24.64
287	82	12.00	193.00	34.15	9.38	24.77
288	82	12.00	194.00	34.33	9.43	24.90
289	82	12.00	195.00	34.50	9.48	25.02
290	82	12.00	196.00	34.68	9.53	25.15
291	82	12.00	197.00	34.86	9.58	25.28
292	82	12.00	198.00	35.04	9.63	25.41
293	82	12.00	199.00	35.21	9.67	25.54
294	82	12.00	200.00	35.38	9.72	25.66
295	82	12.00	201.00	35.56	9.77	25.79
296	82	12.00	202.00	35.74	9.82	25.92
297	82	12.00	203.00	35.92	9.87	26.05
298	82	12.00	204.00	36.10	9.92	26.18
299	82	12.00	205.00	36.27	9.97	26.30
300	82	12.00	206.00	36.44	10.01	26.43
301	82	12.00	207.00	36.62	10.06	26.56
302	82	12.00	208.00	36.80	10.11	26.69
303	82	12.00	209.00	36.98	10.16	26.82
304	82	12.00	210.00	37.15	10.21	26.94
305	82	12.00	211.00	37.33	10.26	27.07
306	82	12.00	212.00	37.51	10.31	27.20
307	82	12.00	213.00	37.68	10.35	27.33
308	82	12.00	214.00	37.86	10.40	27.46
309	82	12.00	215.00	38.03	10.45	27.58
310	82	12.00	216.00	38.21	10.50	27.71
311	82	12.00	217.00	38.39	10.55	27.84
312	82	12.00	218.00	38.57	10.60	27.97
313	82	12.00	219.00	38.74	10.64	28.10
314	82	12.00	220.00	38.91	10.69	28.22
315	82	12.00	221.00	39.09	10.74	28.35
316	82	12.00	222.00	39.27	10.79	28.48
317	82	12.00	223.00	39.45	10.84	28.61
318	82	12.00	224.00	39.63	10.89	28.74
319	82	12.00	225.00	39.80	10.94	28.86
320	82	12.00	226.00	39.97	10.98	28.99
321	82	12.00	227.00	40.15	11.03	29.12
322	82	12.00	228.00	40.33	11.08	29.25
323	82	12.00	229.00	40.51	11.13	29.38
324	82	12.00	230.00	40.68	11.18	29.50
325	82	12.00	231.00	40.86	11.23	29.63
326	82	12.00	232.00	41.04	11.28	29.76
327	82	12.00	233.00	41.21	11.32	29.89
328	82	12.00	234.00	41.39	11.37	30.02
329	82	12.00	235.00	41.56	11.42	30.14
330	82	12.00	236.00	41.74	11.47	30.27
331	82	12.00	237.00	41.92	11.52	30.40
332	82	12.00	238.00	42.10	11.57	30.53
333	82	12.00	239.00	42.27	11.61	30.66
334	82	12.00	240.00	42.44	11.66	30.78
335	82	12.00	241.00	42.62	11.71	30.91
336	82	12.00	242.00	42.80	11.76	31.04

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
337	82	12.00	243.00	42.98	11.81	31.17
338	82	12.00	244.00	43.16	11.86	31.30
339	82	12.00	245.00	43.33	11.91	31.42
340	82	12.00	246.00	43.50	11.95	31.55
341	82	12.00	247.00	43.68	12.00	31.68
342	82	12.00	248.00	43.86	12.05	31.81
343	82	12.00	249.00	44.04	12.10	31.94
344	82	12.00	250.00	44.21	12.15	32.06
345	82	12.00	251.00	44.39	12.20	32.19
346	82	12.00	252.00	44.57	12.25	32.32
347	82	12.00	253.00	44.74	12.29	32.45
348	82	12.00	254.00	44.92	12.34	32.58
349	82	12.00	255.00	45.09	12.39	32.70
350	82	12.00	256.00	45.27	12.44	32.83
351	82	12.00	257.00	45.45	12.49	32.96
352	82	12.00	258.00	45.63	12.54	33.09
353	82	12.00	259.00	45.80	12.58	33.22
354	82	12.00	260.00	45.97	12.63	33.34
355	82	12.00	261.00	46.15	12.68	33.47
356	82	12.00	262.00	46.33	12.73	33.60
357	82	12.00	263.00	46.51	12.78	33.73
358	82	12.00	264.00	46.69	12.83	33.86
359	82	12.00	265.00	46.86	12.88	33.98
360	82	12.00	266.00	47.03	12.92	34.11
361	82	12.00	267.00	47.21	12.97	34.24
362	82	12.00	268.00	47.39	13.02	34.37
363	82	12.00	269.00	47.57	13.07	34.50
364	82	12.00	270.00	47.74	13.12	34.62
365	82	12.00	271.00	47.92	13.17	34.75
366	82	12.00	272.00	48.10	13.22	34.88
367	82	12.00	273.00	48.27	13.26	35.01
368	82	12.00	274.00	48.45	13.31	35.14
369	82	12.00	275.00	48.62	13.36	35.26
370	82	12.00	276.00	48.80	13.41	35.39
371	82	12.00	277.00	48.98	13.46	35.52
372	82	12.00	278.00	49.16	13.51	35.65
373	82	12.00	279.00	49.33	13.55	35.78
374	82	12.00	280.00	49.50	13.60	35.90
375	82	12.00	281.00	49.68	13.65	36.03
376	82	12.00	282.00	49.86	13.70	36.16
377	82	12.00	283.00	50.04	13.75	36.29
378	82	12.00	284.00	50.22	13.80	36.42
379	82	12.00	285.00	50.39	13.85	36.54
380	82	12.00	286.00	50.56	13.89	36.67
381	82	12.00	287.00	50.74	13.94	36.80
382	82	12.00	288.00	50.92	13.99	36.93
383	82	12.00	289.00	51.10	14.04	37.06
384	82	12.00	290.00	51.27	14.09	37.18
385	82	12.00	291.00	51.45	14.14	37.31
386	82	12.00	292.00	51.63	14.19	37.44
387	82	12.00	293.00	51.80	14.23	37.57
388	82	12.00	294.00	51.98	14.28	37.70
389	82	12.00	295.00	52.15	14.33	37.82
390	82	12.00	296.00	52.33	14.38	37.95
391	82	12.00	297.00	52.51	14.43	38.08

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
392	82	12.00	298.00	52.69	14.48	38.21
393	82	12.00	299.00	52.86	14.52	38.34
394	82	12.00	300.00	53.03	14.57	38.46
395	82	12.00	301.00	53.21	14.62	38.59
396	82	12.00	302.00	53.39	14.67	38.72
397	82	12.00	303.00	53.57	14.72	38.85
398	82	12.00	304.00	53.75	14.77	38.98
399	82	12.00	305.00	53.92	14.82	39.10
400	82	12.00	306.00	54.09	14.86	39.23
401	82	12.00	307.00	54.27	14.91	39.36
402	82	12.00	308.00	54.45	14.96	39.49
403	82	12.00	309.00	54.63	15.01	39.62
404	82	12.00	310.00	54.80	15.06	39.74
405	82	12.00	311.00	54.98	15.11	39.87
406	82	12.00	312.00	55.16	15.16	40.00
407	82	12.00	313.00	55.33	15.20	40.13
408	82	12.00	314.00	55.51	15.25	40.26
409	82	12.00	315.00	55.68	15.30	40.38
410	82	12.00	316.00	55.86	15.35	40.51
411	82	12.00	317.00	56.04	15.40	40.64
412	82	12.00	318.00	56.22	15.45	40.77
413	82	12.00	319.00	56.39	15.49	40.90
414	82	12.00	320.00	56.56	15.54	41.02
415	82	12.00	321.00	56.74	15.59	41.15
416	82	12.00	322.00	56.92	15.64	41.28
417	82	12.00	323.00	57.10	15.69	41.41
418	82	12.00	324.00	57.28	15.74	41.54
419	82	12.00	325.00	57.45	15.79	41.66
420	82	12.00	326.00	57.62	15.83	41.79
421	82	12.00	327.00	57.80	15.88	41.92
422	82	12.00	328.00	57.98	15.93	42.05
423	82	12.00	329.00	58.16	15.98	42.18
424	82	12.00	330.00	58.33	16.03	42.30
425	82	12.00	331.00	58.51	16.08	42.43
426	82	12.00	332.00	58.69	16.13	42.56
427	82	12.00	333.00	58.86	16.17	42.69
428	82	12.00	334.00	59.04	16.22	42.82
429	82	12.00	335.00	59.21	16.27	42.94
430	82	12.00	336.00	59.39	16.32	43.07
431	82	12.00	337.00	59.57	16.37	43.20
432	82	12.00	338.00	59.75	16.42	43.33
433	82	12.00	339.00	59.92	16.46	43.46
434	82	12.00	340.00	60.09	16.51	43.58
435	82	12.00	341.00	60.27	16.56	43.71
436	82	12.00	342.00	60.45	16.61	43.84
437	82	12.00	343.00	60.63	16.66	43.97
438	82	12.00	344.00	60.81	16.71	44.10
439	82	12.00	345.00	60.98	16.76	44.22
440	82	12.00	346.00	61.15	16.80	44.35
441	82	12.00	347.00	61.33	16.85	44.48
442	82	12.00	348.00	61.51	16.90	44.61
443	82	12.00	349.00	61.69	16.95	44.74
444	82	12.00	350.00	61.86	17.00	44.86
445	82	12.00	351.00	62.04	17.05	44.99
446	82	12.00	352.00	62.22	17.10	45.12

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
447	82	12.00	353.00	62.39	17.14	45.25
448	82	12.00	354.00	62.57	17.19	45.38
449	82	12.00	355.00	62.74	17.24	45.50
450	82	12.00	356.00	62.92	17.29	45.63
451	82	12.00	357.00	63.10	17.34	45.76
452	82	12.00	358.00	63.28	17.39	45.89
453	82	12.00	359.00	63.45	17.43	46.02
454	82	12.00	360.00	63.62	17.48	46.14
455	82	12.00	361.00	63.80	17.53	46.27
456	82	12.00	362.00	63.98	17.58	46.40
457	82	12.00	363.00	64.16	17.63	46.53
458	82	12.00	364.00	64.34	17.68	46.66
459	82	12.00	365.00	64.51	17.73	46.78
460	82	12.00	366.00	64.68	17.77	46.91
461	82	12.00	367.00	64.86	17.82	47.04
462	82	12.00	368.00	65.04	17.87	47.17
463	82	12.00	369.00	65.22	17.92	47.30
464	82	12.00	370.00	65.39	17.97	47.42
465	82	12.00	371.00	65.57	18.02	47.55
466	82	12.00	372.00	65.75	18.07	47.68
467	82	12.00	373.00	65.92	18.11	47.81
468	82	12.00	374.00	66.10	18.16	47.94
469	82	12.00	375.00	66.27	18.21	48.06
470	82	12.00	376.00	66.45	18.26	48.19
471	82	12.00	377.00	66.63	18.31	48.32
472	82	12.00	378.00	66.81	18.36	48.45
473	82	12.00	379.00	66.98	18.40	48.58
474	82	12.00	380.00	67.15	18.45	48.70
475	82	12.00	381.00	67.33	18.50	48.83
476	82	12.00	382.00	67.51	18.55	48.96
477	82	12.00	383.00	67.69	18.60	49.09
478	82	12.00	384.00	67.87	18.65	49.22
479	82	12.00	385.00	68.04	18.70	49.34
480	82	12.00	386.00	68.21	18.74	49.47
481	82	12.00	387.00	68.39	18.79	49.60
482	82	12.00	388.00	68.57	18.84	49.73
483	82	12.00	389.00	68.75	18.89	49.86
484	82	12.00	390.00	68.92	18.94	49.98
485	82	12.00	391.00	69.10	18.99	50.11
486	82	12.00	392.00	69.28	19.04	50.24
487	82	12.00	393.00	69.45	19.08	50.37
488	82	12.00	394.00	69.63	19.13	50.50
489	82	12.00	395.00	69.80	19.18	50.62
490	82	12.00	396.00	69.98	19.23	50.75
491	82	12.00	397.00	70.16	19.28	50.88
492	82	12.00	398.00	70.34	19.33	51.01
493	82	12.00	399.00	70.51	19.37	51.14
494	82	12.00	400.00	70.68	19.42	51.26
495	82	12.00	401.00	70.86	19.47	51.39
496	82	12.00	402.00	71.04	19.52	51.52
497	82	12.00	403.00	71.22	19.57	51.65
498	82	12.00	404.00	71.40	19.62	51.78
499	82	12.00	405.00	71.57	19.67	51.90
500	82	12.00	406.00	71.74	19.71	52.03
501	82	12.00	407.00	71.92	19.76	52.16

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
502	82	12.00	408.00	72.10	19.81	52.29
503	82	12.00	409.00	72.28	19.86	52.42
504	82	12.00	410.00	72.45	19.91	52.54
505	82	12.00	411.00	72.63	19.96	52.67
506	82	12.00	412.00	72.81	20.01	52.80
507	82	12.00	413.00	72.98	20.05	52.93
508	82	12.00	414.00	73.16	20.10	53.06
509	82	12.00	415.00	73.33	20.15	53.18
510	82	12.00	416.00	73.51	20.20	53.31
511	82	12.00	417.00	73.69	20.25	53.44
512	82	12.00	418.00	73.87	20.30	53.57
513	82	12.00	419.00	74.04	20.34	53.70
514	82	12.00	420.00	74.21	20.39	53.82
515	82	12.00	421.00	74.39	20.44	53.95
516	82	12.00	422.00	74.57	20.49	54.08
517	82	12.00	423.00	74.75	20.54	54.21
518	82	12.00	424.00	74.93	20.59	54.34
519	82	12.00	425.00	75.10	20.64	54.46
520	82	12.00	426.00	75.27	20.68	54.59
521	82	12.00	427.00	75.45	20.73	54.72
522	82	12.00	428.00	75.63	20.78	54.85
523	82	12.00	429.00	75.81	20.83	54.98
524	82	12.00	430.00	75.98	20.88	55.10
525	82	12.00	431.00	76.16	20.93	55.23
526	82	12.00	432.00	76.34	20.98	55.36
527	82	12.00	433.00	76.51	21.02	55.49
528	82	12.00	434.00	76.69	21.07	55.62
529	82	12.00	435.00	76.86	21.12	55.74
530	82	12.00	436.00	77.04	21.17	55.87
531	82	12.00	437.00	77.22	21.22	56.00
532	82	12.00	438.00	77.40	21.27	56.13
533	82	12.00	439.00	77.57	21.31	56.26
534	82	12.00	440.00	77.74	21.36	56.38
535	82	12.00	441.00	77.92	21.41	56.51
536	82	12.00	442.00	78.10	21.46	56.64
537	82	12.00	443.00	78.28	21.51	56.77
538	82	12.00	444.00	78.46	21.56	56.90
539	82	12.00	445.00	78.63	21.61	57.02
540	82	12.00	446.00	78.80	21.65	57.15
541	82	12.00	447.00	78.98	21.70	57.28
542	82	12.00	448.00	79.16	21.75	57.41
543	82	12.00	449.00	79.34	21.80	57.54
544	82	12.00	450.00	79.51	21.85	57.66
545	82	12.00	451.00	79.69	21.90	57.79
546	82	12.00	452.00	79.87	21.95	57.92
547	82	12.00	453.00	80.04	21.99	58.05
548	82	12.00	454.00	80.22	22.04	58.18
549	82	12.00	455.00	80.39	22.09	58.30
550	82	12.00	456.00	80.57	22.14	58.43
551	82	12.00	457.00	80.75	22.19	58.56
552	82	12.00	458.00	80.93	22.24	58.69
553	82	12.00	459.00	81.10	22.28	58.82
554	82	12.00	460.00	81.27	22.33	58.94
555	82	12.00	461.00	81.45	22.38	59.07
556	82	12.00	462.00	81.63	22.43	59.20

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
557	82	12.00	463.00	81.81	22.48	59.33
558	82	12.00	464.00	81.99	22.53	59.46
559	82	12.00	465.00	82.16	22.58	59.58
560	82	12.00	466.00	82.33	22.62	59.71
561	82	12.00	467.00	82.51	22.67	59.84
562	82	12.00	468.00	82.69	22.72	59.97
563	82	12.00	469.00	82.87	22.77	60.10
564	82	12.00	470.00	83.04	22.82	60.22
565	82	12.00	471.00	83.22	22.87	60.35
566	82	12.00	472.00	83.40	22.92	60.48
567	82	12.00	473.00	83.57	22.96	60.61
568	82	12.00	474.00	83.75	23.01	60.74
569	82	12.00	475.00	83.92	23.06	60.86
570	82	12.00	476.00	84.10	23.11	60.99
571	82	12.00	477.00	84.28	23.16	61.12
572	82	12.00	478.00	84.46	23.21	61.25
573	82	12.00	479.00	84.63	23.25	61.38
574	82	12.00	480.00	84.80	23.30	61.50
575	82	12.00	481.00	84.98	23.35	61.63
576	82	12.00	482.00	85.16	23.40	61.76
577	82	12.00	483.00	85.34	23.45	61.89
578	82	12.00	484.00	85.52	23.50	62.02
579	82	12.00	485.00	85.69	23.55	62.14
580	82	12.00	486.00	85.86	23.59	62.27
581	82	12.00	487.00	86.04	23.64	62.40
582	82	12.00	488.00	86.22	23.69	62.53
583	82	12.00	489.00	86.40	23.74	62.66
584	82	12.00	490.00	86.57	23.79	62.78
585	82	12.00	491.00	86.75	23.84	62.91
586	82	12.00	492.00	86.93	23.89	63.04
587	82	12.00	493.00	87.10	23.93	63.17
588	82	12.00	494.00	87.28	23.98	63.30
589	82	12.00	495.00	87.45	24.03	63.42
590	82	12.00	496.00	87.63	24.08	63.55
591	82	12.00	497.00	87.81	24.13	63.68
592	82	12.00	498.00	87.99	24.18	63.81
593	82	12.00	499.00	88.16	24.22	63.94
594	82	12.00	500.00	88.33	24.27	64.06
595	82	12.00	501.00	88.51	24.32	64.19
596	82	12.00	502.00	88.69	24.37	64.32
597	82	12.00	503.00	88.87	24.42	64.45
598	82	12.00	504.00	89.05	24.47	64.58
599	82	12.00	505.00	89.22	24.52	64.70
600	82	12.00	506.00	89.39	24.56	64.83
601	82	12.00	507.00	89.57	24.61	64.96
602	82	12.00	508.00	89.75	24.66	65.09
603	82	12.00	509.00	89.93	24.71	65.22
604	82	12.00	510.00	90.10	24.76	65.34
605	82	12.00	511.00	90.28	24.81	65.47
606	82	12.00	512.00	90.46	24.86	65.60
607	82	12.00	513.00	90.63	24.90	65.73
608	82	12.00	514.00	90.81	24.95	65.86
609	82	12.00	515.00	90.98	25.00	65.98
610	82	12.00	516.00	91.16	25.05	66.11
611	82	12.00	517.00	91.34	25.10	66.24

▼ 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 ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
612	82	12.00	518.00	91.52	25.15	66.37
613	82	12.00	519.00	91.69	25.19	66.50
614	82	12.00	520.00	91.86	25.24	66.62
615	82	12.00	521.00	92.04	25.29	66.75
616	82	12.00	522.00	92.22	25.34	66.88
617	82	12.00	523.00	92.40	25.39	67.01
618	82	12.00	524.00	92.58	25.44	67.14
619	82	12.00	525.00	92.75	25.49	67.26
620	82	12.00	526.00	92.92	25.53	67.39
621	82	12.00	527.00	93.10	25.58	67.52
622	82	12.00	528.00	93.28	25.63	67.65
623	82	12.00	529.00	93.46	25.68	67.78
624	82	12.00	530.00	93.63	25.73	67.90
625	82	12.00	531.00	93.81	25.78	68.03
626	82	12.00	532.00	93.99	25.83	68.16
627	82	12.00	533.00	94.16	25.87	68.29
628	82	12.00	534.00	94.34	25.92	68.42
629	82	12.00	535.00	94.51	25.97	68.54
630	82	12.00	536.00	94.61	26.00	68.61

If the employee's gross pay is over £630, go to page 54

Monthly table for not contracted-out reduced rate contributions for use from 6 April 2005 to 5 April 2006

Table letter **B**

Use this table for

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

Do not use this table for

- women aged 60 or over, see Table C
- women for whom you hold form CA2700, see leaflet CA38.

Completing Deductions Working Sheet, form P11 or substitute

- enter 'B' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in columns 1d and 1e of the table to columns 1d and 1e of form P11. You may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 54.

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

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
Up to and including 355.99	No NIC Liability, make no entries on forms P11 and P14					
356	356	0.00	0.00	0.00	0.00	0.00
360	356	4.00	0.00	0.00	0.00	0.00
364	356	8.00	0.00	0.00	0.00	0.00
368	356	12.00	0.00	0.00	0.00	0.00
372	356	16.00	0.00	0.00	0.00	0.00
376	356	20.00	0.00	0.00	0.00	0.00
380	356	24.00	0.00	0.00	0.00	0.00
384	356	28.00	0.00	0.00	0.00	0.00
388	356	32.00	0.00	0.00	0.00	0.00
392	356	36.00	0.00	0.00	0.00	0.00
396	356	40.00	0.00	0.00	0.00	0.00
400	356	44.00	0.00	0.00	0.00	0.00
404	356	48.00	0.00	0.00	0.00	0.00
408	356	52.00	0.00	0.00	0.00	0.00
412	356	52.00	4.00	1.06	0.29	0.77
416	356	52.00	8.00	1.76	0.48	1.28
420	356	52.00	12.00	2.47	0.68	1.79
424	356	52.00	16.00	3.17	0.87	2.30
428	356	52.00	20.00	3.89	1.07	2.82
432	356	52.00	24.00	4.59	1.26	3.33
436	356	52.00	28.00	5.29	1.45	3.84
440	356	52.00	32.00	6.00	1.65	4.35
444	356	52.00	36.00	6.70	1.84	4.86
448	356	52.00	40.00	7.42	2.04	5.38
452	356	52.00	44.00	8.12	2.23	5.89
456	356	52.00	48.00	8.82	2.42	6.40
460	356	52.00	52.00	9.53	2.62	6.91
464	356	52.00	56.00	10.23	2.81	7.42
468	356	52.00	60.00	10.95	3.01	7.94
472	356	52.00	64.00	11.65	3.20	8.45
476	356	52.00	68.00	12.35	3.39	8.96
480	356	52.00	72.00	13.06	3.59	9.47
484	356	52.00	76.00	13.76	3.78	9.98
488	356	52.00	80.00	14.48	3.98	10.50
492	356	52.00	84.00	15.18	4.17	11.01

▼ for information only - do not enter on Deductions Working Sheet, form P11

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
496	356	52.00	88.00	15.88	4.36	11.52
500	356	52.00	92.00	16.59	4.56	12.03
504	356	52.00	96.00	17.29	4.75	12.54
508	356	52.00	100.00	18.01	4.95	13.06
512	356	52.00	104.00	18.71	5.14	13.57
516	356	52.00	108.00	19.41	5.33	14.08
520	356	52.00	112.00	20.12	5.53	14.59
524	356	52.00	116.00	20.82	5.72	15.10
528	356	52.00	120.00	21.54	5.92	15.62
532	356	52.00	124.00	22.24	6.11	16.13
536	356	52.00	128.00	22.94	6.30	16.64
540	356	52.00	132.00	23.65	6.50	17.15
544	356	52.00	136.00	24.35	6.69	17.66
548	356	52.00	140.00	25.07	6.89	18.18
552	356	52.00	144.00	25.77	7.08	18.69
556	356	52.00	148.00	26.47	7.27	19.20
560	356	52.00	152.00	27.18	7.47	19.71
564	356	52.00	156.00	27.88	7.66	20.22
568	356	52.00	160.00	28.60	7.86	20.74
572	356	52.00	164.00	29.30	8.05	21.25
576	356	52.00	168.00	30.00	8.24	21.76
580	356	52.00	172.00	30.71	8.44	22.27
584	356	52.00	176.00	31.41	8.63	22.78
588	356	52.00	180.00	32.13	8.83	23.30
592	356	52.00	184.00	32.83	9.02	23.81
596	356	52.00	188.00	33.53	9.21	24.32
600	356	52.00	192.00	34.24	9.41	24.83
604	356	52.00	196.00	34.94	9.60	25.34
608	356	52.00	200.00	35.66	9.80	25.86
612	356	52.00	204.00	36.36	9.99	26.37
616	356	52.00	208.00	37.06	10.18	26.88
620	356	52.00	212.00	37.77	10.38	27.39
624	356	52.00	216.00	38.47	10.57	27.90
628	356	52.00	220.00	39.19	10.77	28.42
632	356	52.00	224.00	39.89	10.96	28.93
636	356	52.00	228.00	40.59	11.15	29.44
640	356	52.00	232.00	41.30	11.35	29.95
644	356	52.00	236.00	42.00	11.54	30.46
648	356	52.00	240.00	42.72	11.74	30.98
652	356	52.00	244.00	43.42	11.93	31.49
656	356	52.00	248.00	44.12	12.12	32.00
660	356	52.00	252.00	44.83	12.32	32.51
664	356	52.00	256.00	45.53	12.51	33.02
668	356	52.00	260.00	46.25	12.71	33.54
672	356	52.00	264.00	46.95	12.90	34.05
676	356	52.00	268.00	47.65	13.09	34.56
680	356	52.00	272.00	48.36	13.29	35.07
684	356	52.00	276.00	49.06	13.48	35.58
688	356	52.00	280.00	49.78	13.68	36.10
692	356	52.00	284.00	50.48	13.87	36.61
696	356	52.00	288.00	51.18	14.06	37.12
700	356	52.00	292.00	51.89	14.26	37.63
704	356	52.00	296.00	52.59	14.45	38.14
708	356	52.00	300.00	53.31	14.65	38.66
712	356	52.00	304.00	54.01	14.84	39.17

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
716	356	52.00	308.00	54.71	15.03	39.68
720	356	52.00	312.00	55.42	15.23	40.19
724	356	52.00	316.00	56.12	15.42	40.70
728	356	52.00	320.00	56.84	15.62	41.22
732	356	52.00	324.00	57.54	15.81	41.73
736	356	52.00	328.00	58.24	16.00	42.24
740	356	52.00	332.00	58.95	16.20	42.75
744	356	52.00	336.00	59.65	16.39	43.26
748	356	52.00	340.00	60.37	16.59	43.78
752	356	52.00	344.00	61.07	16.78	44.29
756	356	52.00	348.00	61.77	16.97	44.80
760	356	52.00	352.00	62.48	17.17	45.31
764	356	52.00	356.00	63.18	17.36	45.82
768	356	52.00	360.00	63.90	17.56	46.34
772	356	52.00	364.00	64.60	17.75	46.85
776	356	52.00	368.00	65.30	17.94	47.36
780	356	52.00	372.00	66.01	18.14	47.87
784	356	52.00	376.00	66.71	18.33	48.38
788	356	52.00	380.00	67.43	18.53	48.90
792	356	52.00	384.00	68.13	18.72	49.41
796	356	52.00	388.00	68.83	18.91	49.92
800	356	52.00	392.00	69.54	19.11	50.43
804	356	52.00	396.00	70.24	19.30	50.94
808	356	52.00	400.00	70.96	19.50	51.46
812	356	52.00	404.00	71.66	19.69	51.97
816	356	52.00	408.00	72.36	19.88	52.48
820	356	52.00	412.00	73.07	20.08	52.99
824	356	52.00	416.00	73.77	20.27	53.50
828	356	52.00	420.00	74.49	20.47	54.02
832	356	52.00	424.00	75.19	20.66	54.53
836	356	52.00	428.00	75.89	20.85	55.04
840	356	52.00	432.00	76.60	21.05	55.55
844	356	52.00	436.00	77.30	21.24	56.06
848	356	52.00	440.00	78.02	21.44	56.58
852	356	52.00	444.00	78.72	21.63	57.09
856	356	52.00	448.00	79.42	21.82	57.60
860	356	52.00	452.00	80.13	22.02	58.11
864	356	52.00	456.00	80.83	22.21	58.62
868	356	52.00	460.00	81.55	22.41	59.14
872	356	52.00	464.00	82.25	22.60	59.65
876	356	52.00	468.00	82.95	22.79	60.16
880	356	52.00	472.00	83.66	22.99	60.67
884	356	52.00	476.00	84.36	23.18	61.18
888	356	52.00	480.00	85.08	23.38	61.70
892	356	52.00	484.00	85.78	23.57	62.21
896	356	52.00	488.00	86.48	23.76	62.72
900	356	52.00	492.00	87.19	23.96	63.23
904	356	52.00	496.00	87.89	24.15	63.74
908	356	52.00	500.00	88.61	24.35	64.26
912	356	52.00	504.00	89.31	24.54	64.77
916	356	52.00	508.00	90.01	24.73	65.28
920	356	52.00	512.00	90.72	24.93	65.79
924	356	52.00	516.00	91.42	25.12	66.30
928	356	52.00	520.00	92.14	25.32	66.82
932	356	52.00	524.00	92.84	25.51	67.33

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
936	356	52.00	528.00	93.54	25.70	67.84
940	356	52.00	532.00	94.25	25.90	68.35
944	356	52.00	536.00	94.95	26.09	68.86
948	356	52.00	540.00	95.67	26.29	69.38
952	356	52.00	544.00	96.37	26.48	69.89
956	356	52.00	548.00	97.07	26.67	70.40
960	356	52.00	552.00	97.78	26.87	70.91
964	356	52.00	556.00	98.48	27.06	71.42
968	356	52.00	560.00	99.20	27.26	71.94
972	356	52.00	564.00	99.90	27.45	72.45
976	356	52.00	568.00	100.60	27.64	72.96
980	356	52.00	572.00	101.31	27.84	73.47
984	356	52.00	576.00	102.01	28.03	73.98
988	356	52.00	580.00	102.73	28.23	74.50
992	356	52.00	584.00	103.43	28.42	75.01
996	356	52.00	588.00	104.13	28.61	75.52
1000	356	52.00	592.00	104.84	28.81	76.03
1004	356	52.00	596.00	105.54	29.00	76.54
1008	356	52.00	600.00	106.26	29.20	77.06
1012	356	52.00	604.00	106.96	29.39	77.57
1016	356	52.00	608.00	107.66	29.58	78.08
1020	356	52.00	612.00	108.37	29.78	78.59
1024	356	52.00	616.00	109.07	29.97	79.10
1028	356	52.00	620.00	109.79	30.17	79.62
1032	356	52.00	624.00	110.49	30.36	80.13
1036	356	52.00	628.00	111.19	30.55	80.64
1040	356	52.00	632.00	111.90	30.75	81.15
1044	356	52.00	636.00	112.60	30.94	81.66
1048	356	52.00	640.00	113.32	31.14	82.18
1052	356	52.00	644.00	114.02	31.33	82.69
1056	356	52.00	648.00	114.72	31.52	83.20
1060	356	52.00	652.00	115.43	31.72	83.71
1064	356	52.00	656.00	116.13	31.91	84.22
1068	356	52.00	660.00	116.85	32.11	84.74
1072	356	52.00	664.00	117.55	32.30	85.25
1076	356	52.00	668.00	118.25	32.49	85.76
1080	356	52.00	672.00	118.96	32.69	86.27
1084	356	52.00	676.00	119.66	32.88	86.78
1088	356	52.00	680.00	120.38	33.08	87.30
1092	356	52.00	684.00	121.08	33.27	87.81
1096	356	52.00	688.00	121.78	33.46	88.32
1100	356	52.00	692.00	122.49	33.66	88.83
1104	356	52.00	696.00	123.19	33.85	89.34
1108	356	52.00	700.00	123.91	34.05	89.86
1112	356	52.00	704.00	124.61	34.24	90.37
1116	356	52.00	708.00	125.31	34.43	90.88
1120	356	52.00	712.00	126.02	34.63	91.39
1124	356	52.00	716.00	126.72	34.82	91.90
1128	356	52.00	720.00	127.44	35.02	92.42
1132	356	52.00	724.00	128.14	35.21	92.93
1136	356	52.00	728.00	128.84	35.40	93.44
1140	356	52.00	732.00	129.55	35.60	93.95
1144	356	52.00	736.00	130.25	35.79	94.46
1148	356	52.00	740.00	130.97	35.99	94.98
1152	356	52.00	744.00	131.67	36.18	95.49

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
1156	356	52.00	748.00	132.37	36.37	96.00
1160	356	52.00	752.00	133.08	36.57	96.51
1164	356	52.00	756.00	133.78	36.76	97.02
1168	356	52.00	760.00	134.50	36.96	97.54
1172	356	52.00	764.00	135.20	37.15	98.05
1176	356	52.00	768.00	135.90	37.34	98.56
1180	356	52.00	772.00	136.61	37.54	99.07
1184	356	52.00	776.00	137.31	37.73	99.58
1188	356	52.00	780.00	138.03	37.93	100.10
1192	356	52.00	784.00	138.73	38.12	100.61
1196	356	52.00	788.00	139.43	38.31	101.12
1200	356	52.00	792.00	140.14	38.51	101.63
1204	356	52.00	796.00	140.84	38.70	102.14
1208	356	52.00	800.00	141.56	38.90	102.66
1212	356	52.00	804.00	142.26	39.09	103.17
1216	356	52.00	808.00	142.96	39.28	103.68
1220	356	52.00	812.00	143.67	39.48	104.19
1224	356	52.00	816.00	144.37	39.67	104.70
1228	356	52.00	820.00	145.09	39.87	105.22
1232	356	52.00	824.00	145.79	40.06	105.73
1236	356	52.00	828.00	146.49	40.25	106.24
1240	356	52.00	832.00	147.20	40.45	106.75
1244	356	52.00	836.00	147.90	40.64	107.26
1248	356	52.00	840.00	148.62	40.84	107.78
1252	356	52.00	844.00	149.32	41.03	108.29
1256	356	52.00	848.00	150.02	41.22	108.80
1260	356	52.00	852.00	150.73	41.42	109.31
1264	356	52.00	856.00	151.43	41.61	109.82
1268	356	52.00	860.00	152.15	41.81	110.34
1272	356	52.00	864.00	152.85	42.00	110.85
1276	356	52.00	868.00	153.55	42.19	111.36
1280	356	52.00	872.00	154.26	42.39	111.87
1284	356	52.00	876.00	154.96	42.58	112.38
1288	356	52.00	880.00	155.68	42.78	112.90
1292	356	52.00	884.00	156.38	42.97	113.41
1296	356	52.00	888.00	157.08	43.16	113.92
1300	356	52.00	892.00	157.79	43.36	114.43
1304	356	52.00	896.00	158.49	43.55	114.94
1308	356	52.00	900.00	159.21	43.75	115.46
1312	356	52.00	904.00	159.91	43.94	115.97
1316	356	52.00	908.00	160.61	44.13	116.48
1320	356	52.00	912.00	161.32	44.33	116.99
1324	356	52.00	916.00	162.02	44.52	117.50
1328	356	52.00	920.00	162.74	44.72	118.02
1332	356	52.00	924.00	163.44	44.91	118.53
1336	356	52.00	928.00	164.14	45.10	119.04
1340	356	52.00	932.00	164.85	45.30	119.55
1344	356	52.00	936.00	165.55	45.49	120.06
1348	356	52.00	940.00	166.27	45.69	120.58
1352	356	52.00	944.00	166.97	45.88	121.09
1356	356	52.00	948.00	167.67	46.07	121.60
1360	356	52.00	952.00	168.38	46.27	122.11
1364	356	52.00	956.00	169.08	46.46	122.62
1368	356	52.00	960.00	169.80	46.66	123.14
1372	356	52.00	964.00	170.50	46.85	123.65

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
1376	356	52.00	968.00	171.20	47.04	124.16
1380	356	52.00	972.00	171.91	47.24	124.67
1384	356	52.00	976.00	172.61	47.43	125.18
1388	356	52.00	980.00	173.33	47.63	125.70
1392	356	52.00	984.00	174.03	47.82	126.21
1396	356	52.00	988.00	174.73	48.01	126.72
1400	356	52.00	992.00	175.44	48.21	127.23
1404	356	52.00	996.00	176.14	48.40	127.74
1408	356	52.00	1000.00	176.86	48.60	128.26
1412	356	52.00	1004.00	177.56	48.79	128.77
1416	356	52.00	1008.00	178.26	48.98	129.28
1420	356	52.00	1012.00	178.97	49.18	129.79
1424	356	52.00	1016.00	179.67	49.37	130.30
1428	356	52.00	1020.00	180.39	49.57	130.82
1432	356	52.00	1024.00	181.09	49.76	131.33
1436	356	52.00	1028.00	181.79	49.95	131.84
1440	356	52.00	1032.00	182.50	50.15	132.35
1444	356	52.00	1036.00	183.20	50.34	132.86
1448	356	52.00	1040.00	183.92	50.54	133.38
1452	356	52.00	1044.00	184.62	50.73	133.89
1456	356	52.00	1048.00	185.32	50.92	134.40
1460	356	52.00	1052.00	186.03	51.12	134.91
1464	356	52.00	1056.00	186.73	51.31	135.42
1468	356	52.00	1060.00	187.45	51.51	135.94
1472	356	52.00	1064.00	188.15	51.70	136.45
1476	356	52.00	1068.00	188.85	51.89	136.96
1480	356	52.00	1072.00	189.56	52.09	137.47
1484	356	52.00	1076.00	190.26	52.28	137.98
1488	356	52.00	1080.00	190.98	52.48	138.50
1492	356	52.00	1084.00	191.68	52.67	139.01
1496	356	52.00	1088.00	192.38	52.86	139.52
1500	356	52.00	1092.00	193.09	53.06	140.03
1504	356	52.00	1096.00	193.79	53.25	140.54
1508	356	52.00	1100.00	194.51	53.45	141.06
1512	356	52.00	1104.00	195.21	53.64	141.57
1516	356	52.00	1108.00	195.91	53.83	142.08
1520	356	52.00	1112.00	196.62	54.03	142.59
1524	356	52.00	1116.00	197.32	54.22	143.10
1528	356	52.00	1120.00	198.04	54.42	143.62
1532	356	52.00	1124.00	198.74	54.61	144.13
1536	356	52.00	1128.00	199.44	54.80	144.64
1540	356	52.00	1132.00	200.15	55.00	145.15
1544	356	52.00	1136.00	200.85	55.19	145.66
1548	356	52.00	1140.00	201.57	55.39	146.18
1552	356	52.00	1144.00	202.27	55.58	146.69
1556	356	52.00	1148.00	202.97	55.77	147.20
1560	356	52.00	1152.00	203.68	55.97	147.71
1564	356	52.00	1156.00	204.38	56.16	148.22
1568	356	52.00	1160.00	205.10	56.36	148.74
1572	356	52.00	1164.00	205.80	56.55	149.25
1576	356	52.00	1168.00	206.50	56.74	149.76
1580	356	52.00	1172.00	207.21	56.94	150.27
1584	356	52.00	1176.00	207.91	57.13	150.78
1588	356	52.00	1180.00	208.63	57.33	151.30
1592	356	52.00	1184.00	209.33	57.52	151.81

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
1596	356	52.00	1188.00	210.03	57.71	152.32
1600	356	52.00	1192.00	210.74	57.91	152.83
1604	356	52.00	1196.00	211.44	58.10	153.34
1608	356	52.00	1200.00	212.16	58.30	153.86
1612	356	52.00	1204.00	212.86	58.49	154.37
1616	356	52.00	1208.00	213.56	58.68	154.88
1620	356	52.00	1212.00	214.27	58.88	155.39
1624	356	52.00	1216.00	214.97	59.07	155.90
1628	356	52.00	1220.00	215.69	59.27	156.42
1632	356	52.00	1224.00	216.39	59.46	156.93
1636	356	52.00	1228.00	217.09	59.65	157.44
1640	356	52.00	1232.00	217.80	59.85	157.95
1644	356	52.00	1236.00	218.50	60.04	158.46
1648	356	52.00	1240.00	219.22	60.24	158.98
1652	356	52.00	1244.00	219.92	60.43	159.49
1656	356	52.00	1248.00	220.62	60.62	160.00
1660	356	52.00	1252.00	221.33	60.82	160.51
1664	356	52.00	1256.00	222.03	61.01	161.02
1668	356	52.00	1260.00	222.75	61.21	161.54
1672	356	52.00	1264.00	223.45	61.40	162.05
1676	356	52.00	1268.00	224.15	61.59	162.56
1680	356	52.00	1272.00	224.86	61.79	163.07
1684	356	52.00	1276.00	225.56	61.98	163.58
1688	356	52.00	1280.00	226.28	62.18	164.10
1692	356	52.00	1284.00	226.98	62.37	164.61
1696	356	52.00	1288.00	227.68	62.56	165.12
1700	356	52.00	1292.00	228.39	62.76	165.63
1704	356	52.00	1296.00	229.09	62.95	166.14
1708	356	52.00	1300.00	229.81	63.15	166.66
1712	356	52.00	1304.00	230.51	63.34	167.17
1716	356	52.00	1308.00	231.21	63.53	167.68
1720	356	52.00	1312.00	231.92	63.73	168.19
1724	356	52.00	1316.00	232.62	63.92	168.70
1728	356	52.00	1320.00	233.34	64.12	169.22
1732	356	52.00	1324.00	234.04	64.31	169.73
1736	356	52.00	1328.00	234.74	64.50	170.24
1740	356	52.00	1332.00	235.45	64.70	170.75
1744	356	52.00	1336.00	236.15	64.89	171.26
1748	356	52.00	1340.00	236.87	65.09	171.78
1752	356	52.00	1344.00	237.57	65.28	172.29
1756	356	52.00	1348.00	238.27	65.47	172.80
1760	356	52.00	1352.00	238.98	65.67	173.31
1764	356	52.00	1356.00	239.68	65.86	173.82
1768	356	52.00	1360.00	240.40	66.06	174.34
1772	356	52.00	1364.00	241.10	66.25	174.85
1776	356	52.00	1368.00	241.80	66.44	175.36
1780	356	52.00	1372.00	242.51	66.64	175.87
1784	356	52.00	1376.00	243.21	66.83	176.38
1788	356	52.00	1380.00	243.93	67.03	176.90
1792	356	52.00	1384.00	244.63	67.22	177.41
1796	356	52.00	1388.00	245.33	67.41	177.92
1800	356	52.00	1392.00	246.04	67.61	178.43
1804	356	52.00	1396.00	246.74	67.80	178.94
1808	356	52.00	1400.00	247.46	68.00	179.46
1812	356	52.00	1404.00	248.16	68.19	179.97

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	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
1816	356	52.00	1408.00	248.86	68.38	180.48
1820	356	52.00	1412.00	249.57	68.58	180.99
1824	356	52.00	1416.00	250.27	68.77	181.50
1828	356	52.00	1420.00	250.99	68.97	182.02
1832	356	52.00	1424.00	251.69	69.16	182.53
1836	356	52.00	1428.00	252.39	69.35	183.04
1840	356	52.00	1432.00	253.10	69.55	183.55
1844	356	52.00	1436.00	253.80	69.74	184.06
1848	356	52.00	1440.00	254.52	69.94	184.58
1852	356	52.00	1444.00	255.22	70.13	185.09
1856	356	52.00	1448.00	255.92	70.32	185.60
1860	356	52.00	1452.00	256.63	70.52	186.11
1864	356	52.00	1456.00	257.33	70.71	186.62
1868	356	52.00	1460.00	258.05	70.91	187.14
1872	356	52.00	1464.00	258.75	71.10	187.65
1876	356	52.00	1468.00	259.45	71.29	188.16
1880	356	52.00	1472.00	260.16	71.49	188.67
1884	356	52.00	1476.00	260.86	71.68	189.18
1888	356	52.00	1480.00	261.58	71.88	189.70
1892	356	52.00	1484.00	262.28	72.07	190.21
1896	356	52.00	1488.00	262.98	72.26	190.72
1900	356	52.00	1492.00	263.69	72.46	191.23
1904	356	52.00	1496.00	264.39	72.65	191.74
1908	356	52.00	1500.00	265.11	72.85	192.26
1912	356	52.00	1504.00	265.81	73.04	192.77
1916	356	52.00	1508.00	266.51	73.23	193.28
1920	356	52.00	1512.00	267.22	73.43	193.79
1924	356	52.00	1516.00	267.92	73.62	194.30
1928	356	52.00	1520.00	268.64	73.82	194.82
1932	356	52.00	1524.00	269.34	74.01	195.33
1936	356	52.00	1528.00	270.04	74.20	195.84
1940	356	52.00	1532.00	270.75	74.40	196.35
1944	356	52.00	1536.00	271.45	74.59	196.86
1948	356	52.00	1540.00	272.17	74.79	197.38
1952	356	52.00	1544.00	272.87	74.98	197.89
1956	356	52.00	1548.00	273.57	75.17	198.40
1960	356	52.00	1552.00	274.28	75.37	198.91
1964	356	52.00	1556.00	274.98	75.56	199.42
1968	356	52.00	1560.00	275.70	75.76	199.94
1972	356	52.00	1564.00	276.40	75.95	200.45
1976	356	52.00	1568.00	277.10	76.14	200.96
1980	356	52.00	1572.00	277.81	76.34	201.47
1984	356	52.00	1576.00	278.51	76.53	201.98
1988	356	52.00	1580.00	279.23	76.73	202.50
1992	356	52.00	1584.00	279.93	76.92	203.01
1996	356	52.00	1588.00	280.63	77.11	203.52
2000	356	52.00	1592.00	281.34	77.31	204.03
2004	356	52.00	1596.00	282.04	77.50	204.54
2008	356	52.00	1600.00	282.76	77.70	205.06
2012	356	52.00	1604.00	283.46	77.89	205.57
2016	356	52.00	1608.00	284.16	78.08	206.08
2020	356	52.00	1612.00	284.87	78.28	206.59
2024	356	52.00	1616.00	285.57	78.47	207.10
2028	356	52.00	1620.00	286.29	78.67	207.62
2032	356	52.00	1624.00	286.99	78.86	208.13

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
2036	356	52.00	1628.00	287.69	79.05	208.64
2040	356	52.00	1632.00	288.40	79.25	209.15
2044	356	52.00	1636.00	289.10	79.44	209.66
2048	356	52.00	1640.00	289.82	79.64	210.18
2052	356	52.00	1644.00	290.52	79.83	210.69
2056	356	52.00	1648.00	291.22	80.02	211.20
2060	356	52.00	1652.00	291.93	80.22	211.71
2064	356	52.00	1656.00	292.63	80.41	212.22
2068	356	52.00	1660.00	293.35	80.61	212.74
2072	356	52.00	1664.00	294.05	80.80	213.25
2076	356	52.00	1668.00	294.75	80.99	213.76
2080	356	52.00	1672.00	295.46	81.19	214.27
2084	356	52.00	1676.00	296.16	81.38	214.78
2088	356	52.00	1680.00	296.88	81.58	215.30
2092	356	52.00	1684.00	297.58	81.77	215.81
2096	356	52.00	1688.00	298.28	81.96	216.32
2100	356	52.00	1692.00	298.99	82.16	216.83
2104	356	52.00	1696.00	299.69	82.35	217.34
2108	356	52.00	1700.00	300.41	82.55	217.86
2112	356	52.00	1704.00	301.11	82.74	218.37
2116	356	52.00	1708.00	301.81	82.93	218.88
2120	356	52.00	1712.00	302.52	83.13	219.39
2124	356	52.00	1716.00	303.22	83.32	219.90
2128	356	52.00	1720.00	303.94	83.52	220.42
2132	356	52.00	1724.00	304.64	83.71	220.93
2136	356	52.00	1728.00	305.34	83.90	221.44
2140	356	52.00	1732.00	306.05	84.10	221.95
2144	356	52.00	1736.00	306.75	84.29	222.46
2148	356	52.00	1740.00	307.47	84.49	222.98
2152	356	52.00	1744.00	308.17	84.68	223.49
2156	356	52.00	1748.00	308.87	84.87	224.00
2160	356	52.00	1752.00	309.58	85.07	224.51
2164	356	52.00	1756.00	310.28	85.26	225.02
2168	356	52.00	1760.00	311.00	85.46	225.54
2172	356	52.00	1764.00	311.70	85.65	226.05
2176	356	52.00	1768.00	312.40	85.84	226.56
2180	356	52.00	1772.00	313.11	86.04	227.07
2184	356	52.00	1776.00	313.81	86.23	227.58
2188	356	52.00	1780.00	314.53	86.43	228.10
2192	356	52.00	1784.00	315.23	86.62	228.61
2196	356	52.00	1788.00	315.93	86.81	229.12
2200	356	52.00	1792.00	316.64	87.01	229.63
2204	356	52.00	1796.00	317.34	87.20	230.14
2208	356	52.00	1800.00	318.06	87.40	230.66
2212	356	52.00	1804.00	318.76	87.59	231.17
2216	356	52.00	1808.00	319.46	87.78	231.68
2220	356	52.00	1812.00	320.17	87.98	232.19
2224	356	52.00	1816.00	320.87	88.17	232.70
2228	356	52.00	1820.00	321.59	88.37	233.22
2232	356	52.00	1824.00	322.29	88.56	233.73
2236	356	52.00	1828.00	322.99	88.75	234.24
2240	356	52.00	1832.00	323.70	88.95	234.75
2244	356	52.00	1836.00	324.40	89.14	235.26
2248	356	52.00	1840.00	325.12	89.34	235.78
2252	356	52.00	1844.00	325.82	89.53	236.29

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
2256	356	52.00	1848.00	326.52	89.72	236.80
2260	356	52.00	1852.00	327.23	89.92	237.31
2264	356	52.00	1856.00	327.93	90.11	237.82
2268	356	52.00	1860.00	328.65	90.31	238.34
2272	356	52.00	1864.00	329.35	90.50	238.85
2276	356	52.00	1868.00	330.05	90.69	239.36
2280	356	52.00	1872.00	330.76	90.89	239.87
2284	356	52.00	1876.00	331.46	91.08	240.38
2288	356	52.00	1880.00	332.18	91.28	240.90
2292	356	52.00	1884.00	332.88	91.47	241.41
2296	356	52.00	1888.00	333.58	91.66	241.92
2300	356	52.00	1892.00	334.29	91.86	242.43
2304	356	52.00	1896.00	334.99	92.05	242.94
2308	356	52.00	1900.00	335.71	92.25	243.46
2312	356	52.00	1904.00	336.41	92.44	243.97
2316	356	52.00	1908.00	337.11	92.63	244.48
2320	356	52.00	1912.00	337.82	92.83	244.99
2324	356	52.00	1916.00	338.52	93.02	245.50
2328	356	52.00	1920.00	339.24	93.22	246.02
2332	356	52.00	1924.00	339.94	93.41	246.53
2336	356	52.00	1928.00	340.64	93.60	247.04
2340	356	52.00	1932.00	341.35	93.80	247.55
2344	356	52.00	1936.00	342.05	93.99	248.06
2348	356	52.00	1940.00	342.77	94.19	248.58
2352	356	52.00	1944.00	343.47	94.38	249.09
2356	356	52.00	1948.00	344.17	94.57	249.60
2360	356	52.00	1952.00	344.88	94.77	250.11
2364	356	52.00	1956.00	345.58	94.96	250.62
2368	356	52.00	1960.00	346.30	95.16	251.14
2372	356	52.00	1964.00	347.00	95.35	251.65
2376	356	52.00	1968.00	347.70	95.54	252.16
2380	356	52.00	1972.00	348.41	95.74	252.67
2384	356	52.00	1976.00	349.11	95.93	253.18
2388	356	52.00	1980.00	349.83	96.13	253.70
2392	356	52.00	1984.00	350.53	96.32	254.21
2396	356	52.00	1988.00	351.23	96.51	254.72
2400	356	52.00	1992.00	351.94	96.71	255.23
2404	356	52.00	1996.00	352.64	96.90	255.74
2408	356	52.00	2000.00	353.36	97.10	256.26
2412	356	52.00	2004.00	354.06	97.29	256.77
2416	356	52.00	2008.00	354.76	97.48	257.28
2420	356	52.00	2012.00	355.47	97.68	257.79
2424	356	52.00	2016.00	356.17	97.87	258.30
2428	356	52.00	2020.00	356.89	98.07	258.82
2432	356	52.00	2024.00	357.59	98.26	259.33
2436	356	52.00	2028.00	358.29	98.45	259.84
2440	356	52.00	2032.00	359.00	98.65	260.35
2444	356	52.00	2036.00	359.70	98.84	260.86
2448	356	52.00	2040.00	360.42	99.04	261.38
2452	356	52.00	2044.00	361.12	99.23	261.89
2456	356	52.00	2048.00	361.82	99.42	262.40
2460	356	52.00	2052.00	362.53	99.62	262.91
2464	356	52.00	2056.00	363.23	99.81	263.42
2468	356	52.00	2060.00	363.95	100.01	263.94
2472	356	52.00	2064.00	364.65	100.20	264.45

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
2476	356	52.00	2068.00	365.35	100.39	264.96
2480	356	52.00	2072.00	366.06	100.59	265.47
2484	356	52.00	2076.00	366.76	100.78	265.98
2488	356	52.00	2080.00	367.48	100.98	266.50
2492	356	52.00	2084.00	368.18	101.17	267.01
2496	356	52.00	2088.00	368.88	101.36	267.52
2500	356	52.00	2092.00	369.59	101.56	268.03
2504	356	52.00	2096.00	370.29	101.75	268.54
2508	356	52.00	2100.00	371.01	101.95	269.06
2512	356	52.00	2104.00	371.71	102.14	269.57
2516	356	52.00	2108.00	372.41	102.33	270.08
2520	356	52.00	2112.00	373.12	102.53	270.59
2524	356	52.00	2116.00	373.82	102.72	271.10
2528	356	52.00	2120.00	374.54	102.92	271.62
2532	356	52.00	2124.00	375.24	103.11	272.13
2536	356	52.00	2128.00	375.94	103.30	272.64
2540	356	52.00	2132.00	376.65	103.50	273.15
2544	356	52.00	2136.00	377.35	103.69	273.66
2548	356	52.00	2140.00	378.07	103.89	274.18
2552	356	52.00	2144.00	378.77	104.08	274.69
2556	356	52.00	2148.00	379.47	104.27	275.20
2560	356	52.00	2152.00	380.18	104.47	275.71
2564	356	52.00	2156.00	380.88	104.66	276.22
2568	356	52.00	2160.00	381.60	104.86	276.74
2572	356	52.00	2164.00	382.30	105.05	277.25
2576	356	52.00	2168.00	383.00	105.24	277.76
2580	356	52.00	2172.00	383.71	105.44	278.27
2584	356	52.00	2176.00	384.41	105.63	278.78
2588	356	52.00	2180.00	385.13	105.83	279.30
2592	356	52.00	2184.00	385.83	106.02	279.81
2596	356	52.00	2188.00	386.53	106.21	280.32
2600	356	52.00	2192.00	387.24	106.41	280.83
2604	356	52.00	2196.00	387.94	106.60	281.34
2608	356	52.00	2200.00	388.66	106.80	281.86
2612	356	52.00	2204.00	389.36	106.99	282.37
2616	356	52.00	2208.00	390.06	107.18	282.88
2620	356	52.00	2212.00	390.77	107.38	283.39
2624	356	52.00	2216.00	391.47	107.57	283.90
2628	356	52.00	2220.00	392.19	107.77	284.42
2632	356	52.00	2224.00	392.89	107.96	284.93
2636	356	52.00	2228.00	393.59	108.15	285.44
2640	356	52.00	2232.00	394.30	108.35	285.95
2644	356	52.00	2236.00	395.00	108.54	286.46
2648	356	52.00	2240.00	395.72	108.74	286.98
2652	356	52.00	2244.00	396.42	108.93	287.49
2656	356	52.00	2248.00	397.12	109.12	288.00
2660	356	52.00	2252.00	397.83	109.32	288.51
2664	356	52.00	2256.00	398.53	109.51	289.02
2668	356	52.00	2260.00	399.25	109.71	289.54
2672	356	52.00	2264.00	399.95	109.90	290.05
2676	356	52.00	2268.00	400.65	110.09	290.56
2680	356	52.00	2272.00	401.36	110.29	291.07
2684	356	52.00	2276.00	402.06	110.48	291.58
2688	356	52.00	2280.00	402.78	110.68	292.10
2692	356	52.00	2284.00	403.48	110.87	292.61

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
2696	356	52.00	2288.00	404.18	111.06	293.12
2700	356	52.00	2292.00	404.89	111.26	293.63
2704	356	52.00	2296.00	405.59	111.45	294.14
2708	356	52.00	2300.00	406.31	111.65	294.66
2712	356	52.00	2304.00	407.01	111.84	295.17
2716	356	52.00	2308.00	407.71	112.03	295.68
2720	356	52.00	2312.00	408.42	112.23	296.19
2724	356	52.00	2316.00	409.12	112.42	296.70
2728	356	52.00	2320.00	409.66	112.57	297.09
2730	356	52.00	2322.00	409.84	112.62	297.22

If the employee's gross pay is over £2730, go to page 54

Weekly table for employees who are State Pension Age or over-employer only contributions for use from 6 April 2005 to 5 April 2006

Use this table for

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

Completing Deductions Working Sheet, form P11 or substitute

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in column 1d of the table to column 1d of form P11. These figures represent the total of employer only contributions payable.

- you may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 55.

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 may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
Up to and including 81.99	No NIC Liability, make no entries on forms P11 and P14			
82	82	0.00	0.00	0.00
83	82	1.00	0.00	0.00
84	82	2.00	0.00	0.00
85	82	3.00	0.00	0.00
86	82	4.00	0.00	0.00
87	82	5.00	0.00	0.00
88	82	6.00	0.00	0.00
89	82	7.00	0.00	0.00
90	82	8.00	0.00	0.00
91	82	9.00	0.00	0.00
92	82	10.00	0.00	0.00
93	82	11.00	0.00	0.00
94	82	12.00	0.00	0.00
95	82	12.00	1.00	0.19
96	82	12.00	2.00	0.32
97	82	12.00	3.00	0.45
98	82	12.00	4.00	0.58
99	82	12.00	5.00	0.70
100	82	12.00	6.00	0.83
101	82	12.00	7.00	0.96
102	82	12.00	8.00	1.09
103	82	12.00	9.00	1.22
104	82	12.00	10.00	1.34
105	82	12.00	11.00	1.47
106	82	12.00	12.00	1.60
107	82	12.00	13.00	1.73
108	82	12.00	14.00	1.86
109	82	12.00	15.00	1.98
110	82	12.00	16.00	2.11
111	82	12.00	17.00	2.24
112	82	12.00	18.00	2.37
113	82	12.00	19.00	2.50
114	82	12.00	20.00	2.62
115	82	12.00	21.00	2.75
116	82	12.00	22.00	2.88

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
117	82	12.00	23.00	3.01
118	82	12.00	24.00	3.14
119	82	12.00	25.00	3.26
120	82	12.00	26.00	3.39
121	82	12.00	27.00	3.52
122	82	12.00	28.00	3.65
123	82	12.00	29.00	3.78
124	82	12.00	30.00	3.90
125	82	12.00	31.00	4.03
126	82	12.00	32.00	4.16
127	82	12.00	33.00	4.29
128	82	12.00	34.00	4.42
129	82	12.00	35.00	4.54
130	82	12.00	36.00	4.67
131	82	12.00	37.00	4.80
132	82	12.00	38.00	4.93
133	82	12.00	39.00	5.06
134	82	12.00	40.00	5.18
135	82	12.00	41.00	5.31
136	82	12.00	42.00	5.44
137	82	12.00	43.00	5.57
138	82	12.00	44.00	5.70
139	82	12.00	45.00	5.82
140	82	12.00	46.00	5.95
141	82	12.00	47.00	6.08
142	82	12.00	48.00	6.21
143	82	12.00	49.00	6.34
144	82	12.00	50.00	6.46
145	82	12.00	51.00	6.59
146	82	12.00	52.00	6.72
147	82	12.00	53.00	6.85
148	82	12.00	54.00	6.98
149	82	12.00	55.00	7.10
150	82	12.00	56.00	7.23
151	82	12.00	57.00	7.36
152	82	12.00	58.00	7.49
153	82	12.00	59.00	7.62
154	82	12.00	60.00	7.74
155	82	12.00	61.00	7.87
156	82	12.00	62.00	8.00
157	82	12.00	63.00	8.13
158	82	12.00	64.00	8.26
159	82	12.00	65.00	8.38
160	82	12.00	66.00	8.51
161	82	12.00	67.00	8.64
162	82	12.00	68.00	8.77
163	82	12.00	69.00	8.90
164	82	12.00	70.00	9.02
165	82	12.00	71.00	9.15
166	82	12.00	72.00	9.28
167	82	12.00	73.00	9.41
168	82	12.00	74.00	9.54
169	82	12.00	75.00	9.66
170	82	12.00	76.00	9.79
171	82	12.00	77.00	9.92

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
172	82	12.00	78.00	10.05
173	82	12.00	79.00	10.18
174	82	12.00	80.00	10.30
175	82	12.00	81.00	10.43
176	82	12.00	82.00	10.56
177	82	12.00	83.00	10.69
178	82	12.00	84.00	10.82
179	82	12.00	85.00	10.94
180	82	12.00	86.00	11.07
181	82	12.00	87.00	11.20
182	82	12.00	88.00	11.33
183	82	12.00	89.00	11.46
184	82	12.00	90.00	11.58
185	82	12.00	91.00	11.71
186	82	12.00	92.00	11.84
187	82	12.00	93.00	11.97
188	82	12.00	94.00	12.10
189	82	12.00	95.00	12.22
190	82	12.00	96.00	12.35
191	82	12.00	97.00	12.48
192	82	12.00	98.00	12.61
193	82	12.00	99.00	12.74
194	82	12.00	100.00	12.86
195	82	12.00	101.00	12.99
196	82	12.00	102.00	13.12
197	82	12.00	103.00	13.25
198	82	12.00	104.00	13.38
199	82	12.00	105.00	13.50
200	82	12.00	106.00	13.63
201	82	12.00	107.00	13.76
202	82	12.00	108.00	13.89
203	82	12.00	109.00	14.02
204	82	12.00	110.00	14.14
205	82	12.00	111.00	14.27
206	82	12.00	112.00	14.40
207	82	12.00	113.00	14.53
208	82	12.00	114.00	14.66
209	82	12.00	115.00	14.78
210	82	12.00	116.00	14.91
211	82	12.00	117.00	15.04
212	82	12.00	118.00	15.17
213	82	12.00	119.00	15.30
214	82	12.00	120.00	15.42
215	82	12.00	121.00	15.55
216	82	12.00	122.00	15.68
217	82	12.00	123.00	15.81
218	82	12.00	124.00	15.94
219	82	12.00	125.00	16.06
220	82	12.00	126.00	16.19
221	82	12.00	127.00	16.32
222	82	12.00	128.00	16.45
223	82	12.00	129.00	16.58
224	82	12.00	130.00	16.70
225	82	12.00	131.00	16.83
226	82	12.00	132.00	16.96

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
227	82	12.00	133.00	17.09
228	82	12.00	134.00	17.22
229	82	12.00	135.00	17.34
230	82	12.00	136.00	17.47
231	82	12.00	137.00	17.60
232	82	12.00	138.00	17.73
233	82	12.00	139.00	17.86
234	82	12.00	140.00	17.98
235	82	12.00	141.00	18.11
236	82	12.00	142.00	18.24
237	82	12.00	143.00	18.37
238	82	12.00	144.00	18.50
239	82	12.00	145.00	18.62
240	82	12.00	146.00	18.75
241	82	12.00	147.00	18.88
242	82	12.00	148.00	19.01
243	82	12.00	149.00	19.14
244	82	12.00	150.00	19.26
245	82	12.00	151.00	19.39
246	82	12.00	152.00	19.52
247	82	12.00	153.00	19.65
248	82	12.00	154.00	19.78
249	82	12.00	155.00	19.90
250	82	12.00	156.00	20.03
251	82	12.00	157.00	20.16
252	82	12.00	158.00	20.29
253	82	12.00	159.00	20.42
254	82	12.00	160.00	20.54
255	82	12.00	161.00	20.67
256	82	12.00	162.00	20.80
257	82	12.00	163.00	20.93
258	82	12.00	164.00	21.06
259	82	12.00	165.00	21.18
260	82	12.00	166.00	21.31
261	82	12.00	167.00	21.44
262	82	12.00	168.00	21.57
263	82	12.00	169.00	21.70
264	82	12.00	170.00	21.82
265	82	12.00	171.00	21.95
266	82	12.00	172.00	22.08
267	82	12.00	173.00	22.21
268	82	12.00	174.00	22.34
269	82	12.00	175.00	22.46
270	82	12.00	176.00	22.59
271	82	12.00	177.00	22.72
272	82	12.00	178.00	22.85
273	82	12.00	179.00	22.98
274	82	12.00	180.00	23.10
275	82	12.00	181.00	23.23
276	82	12.00	182.00	23.36
277	82	12.00	183.00	23.49
278	82	12.00	184.00	23.62
279	82	12.00	185.00	23.74
280	82	12.00	186.00	23.87
281	82	12.00	187.00	24.00

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
282	82	12.00	188.00	24.13
283	82	12.00	189.00	24.26
284	82	12.00	190.00	24.38
285	82	12.00	191.00	24.51
286	82	12.00	192.00	24.64
287	82	12.00	193.00	24.77
288	82	12.00	194.00	24.90
289	82	12.00	195.00	25.02
290	82	12.00	196.00	25.15
291	82	12.00	197.00	25.28
292	82	12.00	198.00	25.41
293	82	12.00	199.00	25.54
294	82	12.00	200.00	25.66
295	82	12.00	201.00	25.79
296	82	12.00	202.00	25.92
297	82	12.00	203.00	26.05
298	82	12.00	204.00	26.18
299	82	12.00	205.00	26.30
300	82	12.00	206.00	26.43
301	82	12.00	207.00	26.56
302	82	12.00	208.00	26.69
303	82	12.00	209.00	26.82
304	82	12.00	210.00	26.94
305	82	12.00	211.00	27.07
306	82	12.00	212.00	27.20
307	82	12.00	213.00	27.33
308	82	12.00	214.00	27.46
309	82	12.00	215.00	27.58
310	82	12.00	216.00	27.71
311	82	12.00	217.00	27.84
312	82	12.00	218.00	27.97
313	82	12.00	219.00	28.10
314	82	12.00	220.00	28.22
315	82	12.00	221.00	28.35
316	82	12.00	222.00	28.48
317	82	12.00	223.00	28.61
318	82	12.00	224.00	28.74
319	82	12.00	225.00	28.86
320	82	12.00	226.00	28.99
321	82	12.00	227.00	29.12
322	82	12.00	228.00	29.25
323	82	12.00	229.00	29.38
324	82	12.00	230.00	29.50
325	82	12.00	231.00	29.63
326	82	12.00	232.00	29.76
327	82	12.00	233.00	29.89
328	82	12.00	234.00	30.02
329	82	12.00	235.00	30.14
330	82	12.00	236.00	30.27
331	82	12.00	237.00	30.40
332	82	12.00	238.00	30.53
333	82	12.00	239.00	30.66
334	82	12.00	240.00	30.78
335	82	12.00	241.00	30.91
336	82	12.00	242.00	31.04

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
337	82	12.00	243.00	31.17
338	82	12.00	244.00	31.30
339	82	12.00	245.00	31.42
340	82	12.00	246.00	31.55
341	82	12.00	247.00	31.68
342	82	12.00	248.00	31.81
343	82	12.00	249.00	31.94
344	82	12.00	250.00	32.06
345	82	12.00	251.00	32.19
346	82	12.00	252.00	32.32
347	82	12.00	253.00	32.45
348	82	12.00	254.00	32.58
349	82	12.00	255.00	32.70
350	82	12.00	256.00	32.83
351	82	12.00	257.00	32.96
352	82	12.00	258.00	33.09
353	82	12.00	259.00	33.22
354	82	12.00	260.00	33.34
355	82	12.00	261.00	33.47
356	82	12.00	262.00	33.60
357	82	12.00	263.00	33.73
358	82	12.00	264.00	33.86
359	82	12.00	265.00	33.98
360	82	12.00	266.00	34.11
361	82	12.00	267.00	34.24
362	82	12.00	268.00	34.37
363	82	12.00	269.00	34.50
364	82	12.00	270.00	34.62
365	82	12.00	271.00	34.75
366	82	12.00	272.00	34.88
367	82	12.00	273.00	35.01
368	82	12.00	274.00	35.14
369	82	12.00	275.00	35.26
370	82	12.00	276.00	35.39
371	82	12.00	277.00	35.52
372	82	12.00	278.00	35.65
373	82	12.00	279.00	35.78
374	82	12.00	280.00	35.90
375	82	12.00	281.00	36.03
376	82	12.00	282.00	36.16
377	82	12.00	283.00	36.29
378	82	12.00	284.00	36.42
379	82	12.00	285.00	36.54
380	82	12.00	286.00	36.67
381	82	12.00	287.00	36.80
382	82	12.00	288.00	36.93
383	82	12.00	289.00	37.06
384	82	12.00	290.00	37.18
385	82	12.00	291.00	37.31
386	82	12.00	292.00	37.44
387	82	12.00	293.00	37.57
388	82	12.00	294.00	37.70
389	82	12.00	295.00	37.82
390	82	12.00	296.00	37.95
391	82	12.00	297.00	38.08

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
392	82	12.00	298.00	38.21
393	82	12.00	299.00	38.34
394	82	12.00	300.00	38.46
395	82	12.00	301.00	38.59
396	82	12.00	302.00	38.72
397	82	12.00	303.00	38.85
398	82	12.00	304.00	38.98
399	82	12.00	305.00	39.10
400	82	12.00	306.00	39.23
401	82	12.00	307.00	39.36
402	82	12.00	308.00	39.49
403	82	12.00	309.00	39.62
404	82	12.00	310.00	39.74
405	82	12.00	311.00	39.87
406	82	12.00	312.00	40.00
407	82	12.00	313.00	40.13
408	82	12.00	314.00	40.26
409	82	12.00	315.00	40.38
410	82	12.00	316.00	40.51
411	82	12.00	317.00	40.64
412	82	12.00	318.00	40.77
413	82	12.00	319.00	40.90
414	82	12.00	320.00	41.02
415	82	12.00	321.00	41.15
416	82	12.00	322.00	41.28
417	82	12.00	323.00	41.41
418	82	12.00	324.00	41.54
419	82	12.00	325.00	41.66
420	82	12.00	326.00	41.79
421	82	12.00	327.00	41.92
422	82	12.00	328.00	42.05
423	82	12.00	329.00	42.18
424	82	12.00	330.00	42.30
425	82	12.00	331.00	42.43
426	82	12.00	332.00	42.56
427	82	12.00	333.00	42.69
428	82	12.00	334.00	42.82
429	82	12.00	335.00	42.94
430	82	12.00	336.00	43.07
431	82	12.00	337.00	43.20
432	82	12.00	338.00	43.33
433	82	12.00	339.00	43.46
434	82	12.00	340.00	43.58
435	82	12.00	341.00	43.71
436	82	12.00	342.00	43.84
437	82	12.00	343.00	43.97
438	82	12.00	344.00	44.10
439	82	12.00	345.00	44.22
440	82	12.00	346.00	44.35
441	82	12.00	347.00	44.48
442	82	12.00	348.00	44.61
443	82	12.00	349.00	44.74
444	82	12.00	350.00	44.86
445	82	12.00	351.00	44.99
446	82	12.00	352.00	45.12

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d
£	£	£ P	£ P	£ P
447	82	12.00	353.00	45.25
448	82	12.00	354.00	45.38
449	82	12.00	355.00	45.50
450	82	12.00	356.00	45.63
451	82	12.00	357.00	45.76
452	82	12.00	358.00	45.89
453	82	12.00	359.00	46.02
454	82	12.00	360.00	46.14
455	82	12.00	361.00	46.27
456	82	12.00	362.00	46.40
457	82	12.00	363.00	46.53
458	82	12.00	364.00	46.66
459	82	12.00	365.00	46.78
460	82	12.00	366.00	46.91
461	82	12.00	367.00	47.04
462	82	12.00	368.00	47.17
463	82	12.00	369.00	47.30
464	82	12.00	370.00	47.42
465	82	12.00	371.00	47.55
466	82	12.00	372.00	47.68
467	82	12.00	373.00	47.81
468	82	12.00	374.00	47.94
469	82	12.00	375.00	48.06
470	82	12.00	376.00	48.19
471	82	12.00	377.00	48.32
472	82	12.00	378.00	48.45
473	82	12.00	379.00	48.58
474	82	12.00	380.00	48.70
475	82	12.00	381.00	48.83
476	82	12.00	382.00	48.96
477	82	12.00	383.00	49.09
478	82	12.00	384.00	49.22
479	82	12.00	385.00	49.34
480	82	12.00	386.00	49.47
481	82	12.00	387.00	49.60
482	82	12.00	388.00	49.73
483	82	12.00	389.00	49.86
484	82	12.00	390.00	49.98
485	82	12.00	391.00	50.11
486	82	12.00	392.00	50.24
487	82	12.00	393.00	50.37
488	82	12.00	394.00	50.50
489	82	12.00	395.00	50.62
490	82	12.00	396.00	50.75
491	82	12.00	397.00	50.88
492	82	12.00	398.00	51.01
493	82	12.00	399.00	51.14
494	82	12.00	400.00	51.26
495	82	12.00	401.00	51.39
496	82	12.00	402.00	51.52
497	82	12.00	403.00	51.65
498	82	12.00	404.00	51.78
499	82	12.00	405.00	51.90
500	82	12.00	406.00	52.03
501	82	12.00	407.00	52.16

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
502	82	12.00	408.00	52.29
503	82	12.00	409.00	52.42
504	82	12.00	410.00	52.54
505	82	12.00	411.00	52.67
506	82	12.00	412.00	52.80
507	82	12.00	413.00	52.93
508	82	12.00	414.00	53.06
509	82	12.00	415.00	53.18
510	82	12.00	416.00	53.31
511	82	12.00	417.00	53.44
512	82	12.00	418.00	53.57
513	82	12.00	419.00	53.70
514	82	12.00	420.00	53.82
515	82	12.00	421.00	53.95
516	82	12.00	422.00	54.08
517	82	12.00	423.00	54.21
518	82	12.00	424.00	54.34
519	82	12.00	425.00	54.46
520	82	12.00	426.00	54.59
521	82	12.00	427.00	54.72
522	82	12.00	428.00	54.85
523	82	12.00	429.00	54.98
524	82	12.00	430.00	55.10
525	82	12.00	431.00	55.23
526	82	12.00	432.00	55.36
527	82	12.00	433.00	55.49
528	82	12.00	434.00	55.62
529	82	12.00	435.00	55.74
530	82	12.00	436.00	55.87
531	82	12.00	437.00	56.00
532	82	12.00	438.00	56.13
533	82	12.00	439.00	56.26
534	82	12.00	440.00	56.38
535	82	12.00	441.00	56.51
536	82	12.00	442.00	56.64
537	82	12.00	443.00	56.77
538	82	12.00	444.00	56.90
539	82	12.00	445.00	57.02
540	82	12.00	446.00	57.15
541	82	12.00	447.00	57.28
542	82	12.00	448.00	57.41
543	82	12.00	449.00	57.54
544	82	12.00	450.00	57.66
545	82	12.00	451.00	57.79
546	82	12.00	452.00	57.92
547	82	12.00	453.00	58.05
548	82	12.00	454.00	58.18
549	82	12.00	455.00	58.30
550	82	12.00	456.00	58.43
551	82	12.00	457.00	58.56
552	82	12.00	458.00	58.69
553	82	12.00	459.00	58.82
554	82	12.00	460.00	58.94
555	82	12.00	461.00	59.07
556	82	12.00	462.00	59.20

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
557	82	12.00	463.00	59.33
558	82	12.00	464.00	59.46
559	82	12.00	465.00	59.58
560	82	12.00	466.00	59.71
561	82	12.00	467.00	59.84
562	82	12.00	468.00	59.97
563	82	12.00	469.00	60.10
564	82	12.00	470.00	60.22
565	82	12.00	471.00	60.35
566	82	12.00	472.00	60.48
567	82	12.00	473.00	60.61
568	82	12.00	474.00	60.74
569	82	12.00	475.00	60.86
570	82	12.00	476.00	60.99
571	82	12.00	477.00	61.12
572	82	12.00	478.00	61.25
573	82	12.00	479.00	61.38
574	82	12.00	480.00	61.50
575	82	12.00	481.00	61.63
576	82	12.00	482.00	61.76
577	82	12.00	483.00	61.89
578	82	12.00	484.00	62.02
579	82	12.00	485.00	62.14
580	82	12.00	486.00	62.27
581	82	12.00	487.00	62.40
582	82	12.00	488.00	62.53
583	82	12.00	489.00	62.66
584	82	12.00	490.00	62.78
585	82	12.00	491.00	62.91
586	82	12.00	492.00	63.04
587	82	12.00	493.00	63.17
588	82	12.00	494.00	63.30
589	82	12.00	495.00	63.42
590	82	12.00	496.00	63.55
591	82	12.00	497.00	63.68
592	82	12.00	498.00	63.81
593	82	12.00	499.00	63.94
594	82	12.00	500.00	64.06
595	82	12.00	501.00	64.19
596	82	12.00	502.00	64.32
597	82	12.00	503.00	64.45
598	82	12.00	504.00	64.58
599	82	12.00	505.00	64.70
600	82	12.00	506.00	64.83
601	82	12.00	507.00	64.96
602	82	12.00	508.00	65.09
603	82	12.00	509.00	65.22
604	82	12.00	510.00	65.34
605	82	12.00	511.00	65.47
606	82	12.00	512.00	65.60
607	82	12.00	513.00	65.73
608	82	12.00	514.00	65.86
609	82	12.00	515.00	65.98
610	82	12.00	516.00	66.11
611	82	12.00	517.00	66.24

Weekly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
612	82	12.00	518.00	66.37
613	82	12.00	519.00	66.50
614	82	12.00	520.00	66.62
615	82	12.00	521.00	66.75
616	82	12.00	522.00	66.88
617	82	12.00	523.00	67.01
618	82	12.00	524.00	67.14
619	82	12.00	525.00	67.26
620	82	12.00	526.00	67.39
621	82	12.00	527.00	67.52
622	82	12.00	528.00	67.65
623	82	12.00	529.00	67.78
624	82	12.00	530.00	67.90
625	82	12.00	531.00	68.03
626	82	12.00	532.00	68.16
627	82	12.00	533.00	68.29
628	82	12.00	534.00	68.42
629	82	12.00	535.00	68.54
630	82	12.00	536.00	68.61

If the employee's gross pay is over £630, go to page 55

Monthly table for employees who are State Pension age or over- employer only contributions for use from 6 April 2005 to 5 April 2006

Use this table for

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

Completing Deductions Working Sheet, form P11 or substitute

- enter 'C' in the space provided in the 'End of Year Summary' box of form P11
- copy the figures in column 1d of the table to column 1d of form P11. These figures represent the total of employer only contributions payable.

- you may copy the figures in columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

If the employee's total earnings fall between the LEL and the UEL and the exact gross pay is not shown in the table, use the next smaller figure shown. If the employee's total earnings exceed the UEL, see page 55.

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 may pay slightly more or less than if you used the exact percentage method.

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
Up to and including 355.99	No NIC Liability, make no entries on forms P11 and P14			
356	356	0.00	0.00	0.00
360	356	4.00	0.00	0.00
364	356	8.00	0.00	0.00
368	356	12.00	0.00	0.00
372	356	16.00	0.00	0.00
376	356	20.00	0.00	0.00
380	356	24.00	0.00	0.00
384	356	28.00	0.00	0.00
388	356	32.00	0.00	0.00
392	356	36.00	0.00	0.00
396	356	40.00	0.00	0.00
400	356	44.00	0.00	0.00
404	356	48.00	0.00	0.00
408	356	52.00	0.00	0.00
412	356	52.00	4.00	0.77
416	356	52.00	8.00	1.28
420	356	52.00	12.00	1.79
424	356	52.00	16.00	2.30
428	356	52.00	20.00	2.82
432	356	52.00	24.00	3.33
436	356	52.00	28.00	3.84
440	356	52.00	32.00	4.35
444	356	52.00	36.00	4.86
448	356	52.00	40.00	5.38
452	356	52.00	44.00	5.89
456	356	52.00	48.00	6.40
460	356	52.00	52.00	6.91
464	356	52.00	56.00	7.42
468	356	52.00	60.00	7.94
472	356	52.00	64.00	8.45
476	356	52.00	68.00	8.96
480	356	52.00	72.00	9.47
484	356	52.00	76.00	9.98
488	356	52.00	80.00	10.50
492	356	52.00	84.00	11.01

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
496	356	52.00	88.00	11.52
500	356	52.00	92.00	12.03
504	356	52.00	96.00	12.54
508	356	52.00	100.00	13.06
512	356	52.00	104.00	13.57
516	356	52.00	108.00	14.08
520	356	52.00	112.00	14.59
524	356	52.00	116.00	15.10
528	356	52.00	120.00	15.62
532	356	52.00	124.00	16.13
536	356	52.00	128.00	16.64
540	356	52.00	132.00	17.15
544	356	52.00	136.00	17.66
548	356	52.00	140.00	18.18
552	356	52.00	144.00	18.69
556	356	52.00	148.00	19.20
560	356	52.00	152.00	19.71
564	356	52.00	156.00	20.22
568	356	52.00	160.00	20.74
572	356	52.00	164.00	21.25
576	356	52.00	168.00	21.76
580	356	52.00	172.00	22.27
584	356	52.00	176.00	22.78
588	356	52.00	180.00	23.30
592	356	52.00	184.00	23.81
596	356	52.00	188.00	24.32
600	356	52.00	192.00	24.83
604	356	52.00	196.00	25.34
608	356	52.00	200.00	25.86
612	356	52.00	204.00	26.37
616	356	52.00	208.00	26.88
620	356	52.00	212.00	27.39
624	356	52.00	216.00	27.90
628	356	52.00	220.00	28.42
632	356	52.00	224.00	28.93
636	356	52.00	228.00	29.44
640	356	52.00	232.00	29.95
644	356	52.00	236.00	30.46
648	356	52.00	240.00	30.98
652	356	52.00	244.00	31.49
656	356	52.00	248.00	32.00
660	356	52.00	252.00	32.51
664	356	52.00	256.00	33.02
668	356	52.00	260.00	33.54
672	356	52.00	264.00	34.05
676	356	52.00	268.00	34.56
680	356	52.00	272.00	35.07
684	356	52.00	276.00	35.58
688	356	52.00	280.00	36.10
692	356	52.00	284.00	36.61
696	356	52.00	288.00	37.12
700	356	52.00	292.00	37.63
704	356	52.00	296.00	38.14
708	356	52.00	300.00	38.66
712	356	52.00	304.00	39.17

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
716	356	52.00	308.00	39.68
720	356	52.00	312.00	40.19
724	356	52.00	316.00	40.70
728	356	52.00	320.00	41.22
732	356	52.00	324.00	41.73
736	356	52.00	328.00	42.24
740	356	52.00	332.00	42.75
744	356	52.00	336.00	43.26
748	356	52.00	340.00	43.78
752	356	52.00	344.00	44.29
756	356	52.00	348.00	44.80
760	356	52.00	352.00	45.31
764	356	52.00	356.00	45.82
768	356	52.00	360.00	46.34
772	356	52.00	364.00	46.85
776	356	52.00	368.00	47.36
780	356	52.00	372.00	47.87
784	356	52.00	376.00	48.38
788	356	52.00	380.00	48.90
792	356	52.00	384.00	49.41
796	356	52.00	388.00	49.92
800	356	52.00	392.00	50.43
804	356	52.00	396.00	50.94
808	356	52.00	400.00	51.46
812	356	52.00	404.00	51.97
816	356	52.00	408.00	52.48
820	356	52.00	412.00	52.99
824	356	52.00	416.00	53.50
828	356	52.00	420.00	54.02
832	356	52.00	424.00	54.53
836	356	52.00	428.00	55.04
840	356	52.00	432.00	55.55
844	356	52.00	436.00	56.06
848	356	52.00	440.00	56.58
852	356	52.00	444.00	57.09
856	356	52.00	448.00	57.60
860	356	52.00	452.00	58.11
864	356	52.00	456.00	58.62
868	356	52.00	460.00	59.14
872	356	52.00	464.00	59.65
876	356	52.00	468.00	60.16
880	356	52.00	472.00	60.67
884	356	52.00	476.00	61.18
888	356	52.00	480.00	61.70
892	356	52.00	484.00	62.21
896	356	52.00	488.00	62.72
900	356	52.00	492.00	63.23
904	356	52.00	496.00	63.74
908	356	52.00	500.00	64.26
912	356	52.00	504.00	64.77
916	356	52.00	508.00	65.28
920	356	52.00	512.00	65.79
924	356	52.00	516.00	66.30
928	356	52.00	520.00	66.82
932	356	52.00	524.00	67.33

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
936	356	52.00	528.00	67.84
940	356	52.00	532.00	68.35
944	356	52.00	536.00	68.86
948	356	52.00	540.00	69.38
952	356	52.00	544.00	69.89
956	356	52.00	548.00	70.40
960	356	52.00	552.00	70.91
964	356	52.00	556.00	71.42
968	356	52.00	560.00	71.94
972	356	52.00	564.00	72.45
976	356	52.00	568.00	72.96
980	356	52.00	572.00	73.47
984	356	52.00	576.00	73.98
988	356	52.00	580.00	74.50
992	356	52.00	584.00	75.01
996	356	52.00	588.00	75.52
1000	356	52.00	592.00	76.03
1004	356	52.00	596.00	76.54
1008	356	52.00	600.00	77.06
1012	356	52.00	604.00	77.57
1016	356	52.00	608.00	78.08
1020	356	52.00	612.00	78.59
1024	356	52.00	616.00	79.10
1028	356	52.00	620.00	79.62
1032	356	52.00	624.00	80.13
1036	356	52.00	628.00	80.64
1040	356	52.00	632.00	81.15
1044	356	52.00	636.00	81.66
1048	356	52.00	640.00	82.18
1052	356	52.00	644.00	82.69
1056	356	52.00	648.00	83.20
1060	356	52.00	652.00	83.71
1064	356	52.00	656.00	84.22
1068	356	52.00	660.00	84.74
1072	356	52.00	664.00	85.25
1076	356	52.00	668.00	85.76
1080	356	52.00	672.00	86.27
1084	356	52.00	676.00	86.78
1088	356	52.00	680.00	87.30
1092	356	52.00	684.00	87.81
1096	356	52.00	688.00	88.32
1100	356	52.00	692.00	88.83
1104	356	52.00	696.00	89.34
1108	356	52.00	700.00	89.86
1112	356	52.00	704.00	90.37
1116	356	52.00	708.00	90.88
1120	356	52.00	712.00	91.39
1124	356	52.00	716.00	91.90
1128	356	52.00	720.00	92.42
1132	356	52.00	724.00	92.93
1136	356	52.00	728.00	93.44
1140	356	52.00	732.00	93.95
1144	356	52.00	736.00	94.46
1148	356	52.00	740.00	94.98
1152	356	52.00	744.00	95.49

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
1156	356	52.00	748.00	96.00
1160	356	52.00	752.00	96.51
1164	356	52.00	756.00	97.02
1168	356	52.00	760.00	97.54
1172	356	52.00	764.00	98.05
1176	356	52.00	768.00	98.56
1180	356	52.00	772.00	99.07
1184	356	52.00	776.00	99.58
1188	356	52.00	780.00	100.10
1192	356	52.00	784.00	100.61
1196	356	52.00	788.00	101.12
1200	356	52.00	792.00	101.63
1204	356	52.00	796.00	102.14
1208	356	52.00	800.00	102.66
1212	356	52.00	804.00	103.17
1216	356	52.00	808.00	103.68
1220	356	52.00	812.00	104.19
1224	356	52.00	816.00	104.70
1228	356	52.00	820.00	105.22
1232	356	52.00	824.00	105.73
1236	356	52.00	828.00	106.24
1240	356	52.00	832.00	106.75
1244	356	52.00	836.00	107.26
1248	356	52.00	840.00	107.78
1252	356	52.00	844.00	108.29
1256	356	52.00	848.00	108.80
1260	356	52.00	852.00	109.31
1264	356	52.00	856.00	109.82
1268	356	52.00	860.00	110.34
1272	356	52.00	864.00	110.85
1276	356	52.00	868.00	111.36
1280	356	52.00	872.00	111.87
1284	356	52.00	876.00	112.38
1288	356	52.00	880.00	112.90
1292	356	52.00	884.00	113.41
1296	356	52.00	888.00	113.92
1300	356	52.00	892.00	114.43
1304	356	52.00	896.00	114.94
1308	356	52.00	900.00	115.46
1312	356	52.00	904.00	115.97
1316	356	52.00	908.00	116.48
1320	356	52.00	912.00	116.99
1324	356	52.00	916.00	117.50
1328	356	52.00	920.00	118.02
1332	356	52.00	924.00	118.53
1336	356	52.00	928.00	119.04
1340	356	52.00	932.00	119.55
1344	356	52.00	936.00	120.06
1348	356	52.00	940.00	120.58
1352	356	52.00	944.00	121.09
1356	356	52.00	948.00	121.60
1360	356	52.00	952.00	122.11
1364	356	52.00	956.00	122.62
1368	356	52.00	960.00	123.14
1372	356	52.00	964.00	123.65

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
1376	356	52.00	968.00	124.16
1380	356	52.00	972.00	124.67
1384	356	52.00	976.00	125.18
1388	356	52.00	980.00	125.70
1392	356	52.00	984.00	126.21
1396	356	52.00	988.00	126.72
1400	356	52.00	992.00	127.23
1404	356	52.00	996.00	127.74
1408	356	52.00	1000.00	128.26
1412	356	52.00	1004.00	128.77
1416	356	52.00	1008.00	129.28
1420	356	52.00	1012.00	129.79
1424	356	52.00	1016.00	130.30
1428	356	52.00	1020.00	130.82
1432	356	52.00	1024.00	131.33
1436	356	52.00	1028.00	131.84
1440	356	52.00	1032.00	132.35
1444	356	52.00	1036.00	132.86
1448	356	52.00	1040.00	133.38
1452	356	52.00	1044.00	133.89
1456	356	52.00	1048.00	134.40
1460	356	52.00	1052.00	134.91
1464	356	52.00	1056.00	135.42
1468	356	52.00	1060.00	135.94
1472	356	52.00	1064.00	136.45
1476	356	52.00	1068.00	136.96
1480	356	52.00	1072.00	137.47
1484	356	52.00	1076.00	137.98
1488	356	52.00	1080.00	138.50
1492	356	52.00	1084.00	139.01
1496	356	52.00	1088.00	139.52
1500	356	52.00	1092.00	140.03
1504	356	52.00	1096.00	140.54
1508	356	52.00	1100.00	141.06
1512	356	52.00	1104.00	141.57
1516	356	52.00	1108.00	142.08
1520	356	52.00	1112.00	142.59
1524	356	52.00	1116.00	143.10
1528	356	52.00	1120.00	143.62
1532	356	52.00	1124.00	144.13
1536	356	52.00	1128.00	144.64
1540	356	52.00	1132.00	145.15
1544	356	52.00	1136.00	145.66
1548	356	52.00	1140.00	146.18
1552	356	52.00	1144.00	146.69
1556	356	52.00	1148.00	147.20
1560	356	52.00	1152.00	147.71
1564	356	52.00	1156.00	148.22
1568	356	52.00	1160.00	148.74
1572	356	52.00	1164.00	149.25
1576	356	52.00	1168.00	149.76
1580	356	52.00	1172.00	150.27
1584	356	52.00	1176.00	150.78
1588	356	52.00	1180.00	151.30
1592	356	52.00	1184.00	151.81

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
1596	356	52.00	1188.00	152.32
1600	356	52.00	1192.00	152.83
1604	356	52.00	1196.00	153.34
1608	356	52.00	1200.00	153.86
1612	356	52.00	1204.00	154.37
1616	356	52.00	1208.00	154.88
1620	356	52.00	1212.00	155.39
1624	356	52.00	1216.00	155.90
1628	356	52.00	1220.00	156.42
1632	356	52.00	1224.00	156.93
1636	356	52.00	1228.00	157.44
1640	356	52.00	1232.00	157.95
1644	356	52.00	1236.00	158.46
1648	356	52.00	1240.00	158.98
1652	356	52.00	1244.00	159.49
1656	356	52.00	1248.00	160.00
1660	356	52.00	1252.00	160.51
1664	356	52.00	1256.00	161.02
1668	356	52.00	1260.00	161.54
1672	356	52.00	1264.00	162.05
1676	356	52.00	1268.00	162.56
1680	356	52.00	1272.00	163.07
1684	356	52.00	1276.00	163.58
1688	356	52.00	1280.00	164.10
1692	356	52.00	1284.00	164.61
1696	356	52.00	1288.00	165.12
1700	356	52.00	1292.00	165.63
1704	356	52.00	1296.00	166.14
1708	356	52.00	1300.00	166.66
1712	356	52.00	1304.00	167.17
1716	356	52.00	1308.00	167.68
1720	356	52.00	1312.00	168.19
1724	356	52.00	1316.00	168.70
1728	356	52.00	1320.00	169.22
1732	356	52.00	1324.00	169.73
1736	356	52.00	1328.00	170.24
1740	356	52.00	1332.00	170.75
1744	356	52.00	1336.00	171.26
1748	356	52.00	1340.00	171.78
1752	356	52.00	1344.00	172.29
1756	356	52.00	1348.00	172.80
1760	356	52.00	1352.00	173.31
1764	356	52.00	1356.00	173.82
1768	356	52.00	1360.00	174.34
1772	356	52.00	1364.00	174.85
1776	356	52.00	1368.00	175.36
1780	356	52.00	1372.00	175.87
1784	356	52.00	1376.00	176.38
1788	356	52.00	1380.00	176.90
1792	356	52.00	1384.00	177.41
1796	356	52.00	1388.00	177.92
1800	356	52.00	1392.00	178.43
1804	356	52.00	1396.00	178.94
1808	356	52.00	1400.00	179.46
1812	356	52.00	1404.00	179.97

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
1816	356	52.00	1408.00	180.48
1820	356	52.00	1412.00	180.99
1824	356	52.00	1416.00	181.50
1828	356	52.00	1420.00	182.02
1832	356	52.00	1424.00	182.53
1836	356	52.00	1428.00	183.04
1840	356	52.00	1432.00	183.55
1844	356	52.00	1436.00	184.06
1848	356	52.00	1440.00	184.58
1852	356	52.00	1444.00	185.09
1856	356	52.00	1448.00	185.60
1860	356	52.00	1452.00	186.11
1864	356	52.00	1456.00	186.62
1868	356	52.00	1460.00	187.14
1872	356	52.00	1464.00	187.65
1876	356	52.00	1468.00	188.16
1880	356	52.00	1472.00	188.67
1884	356	52.00	1476.00	189.18
1888	356	52.00	1480.00	189.70
1892	356	52.00	1484.00	190.21
1896	356	52.00	1488.00	190.72
1900	356	52.00	1492.00	191.23
1904	356	52.00	1496.00	191.74
1908	356	52.00	1500.00	192.26
1912	356	52.00	1504.00	192.77
1916	356	52.00	1508.00	193.28
1920	356	52.00	1512.00	193.79
1924	356	52.00	1516.00	194.30
1928	356	52.00	1520.00	194.82
1932	356	52.00	1524.00	195.33
1936	356	52.00	1528.00	195.84
1940	356	52.00	1532.00	196.35
1944	356	52.00	1536.00	196.86
1948	356	52.00	1540.00	197.38
1952	356	52.00	1544.00	197.89
1956	356	52.00	1548.00	198.40
1960	356	52.00	1552.00	198.91
1964	356	52.00	1556.00	199.42
1968	356	52.00	1560.00	199.94
1972	356	52.00	1564.00	200.45
1976	356	52.00	1568.00	200.96
1980	356	52.00	1572.00	201.47
1984	356	52.00	1576.00	201.98
1988	356	52.00	1580.00	202.50
1992	356	52.00	1584.00	203.01
1996	356	52.00	1588.00	203.52
2000	356	52.00	1592.00	204.03
2004	356	52.00	1596.00	204.54
2008	356	52.00	1600.00	205.06
2012	356	52.00	1604.00	205.57
2016	356	52.00	1608.00	206.08
2020	356	52.00	1612.00	206.59
2024	356	52.00	1616.00	207.10
2028	356	52.00	1620.00	207.62
2032	356	52.00	1624.00	208.13

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a	Earnings above the LEL, up to and including the ET 1b	Earnings above the ET, up to and including the UEL 1c	Total of employee's and employer's contributions 1d
£	£	£ P	£ P	£ P
2036	356	52.00	1628.00	208.64
2040	356	52.00	1632.00	209.15
2044	356	52.00	1636.00	209.66
2048	356	52.00	1640.00	210.18
2052	356	52.00	1644.00	210.69
2056	356	52.00	1648.00	211.20
2060	356	52.00	1652.00	211.71
2064	356	52.00	1656.00	212.22
2068	356	52.00	1660.00	212.74
2072	356	52.00	1664.00	213.25
2076	356	52.00	1668.00	213.76
2080	356	52.00	1672.00	214.27
2084	356	52.00	1676.00	214.78
2088	356	52.00	1680.00	215.30
2092	356	52.00	1684.00	215.81
2096	356	52.00	1688.00	216.32
2100	356	52.00	1692.00	216.83
2104	356	52.00	1696.00	217.34
2108	356	52.00	1700.00	217.86
2112	356	52.00	1704.00	218.37
2116	356	52.00	1708.00	218.88
2120	356	52.00	1712.00	219.39
2124	356	52.00	1716.00	219.90
2128	356	52.00	1720.00	220.42
2132	356	52.00	1724.00	220.93
2136	356	52.00	1728.00	221.44
2140	356	52.00	1732.00	221.95
2144	356	52.00	1736.00	222.46
2148	356	52.00	1740.00	222.98
2152	356	52.00	1744.00	223.49
2156	356	52.00	1748.00	224.00
2160	356	52.00	1752.00	224.51
2164	356	52.00	1756.00	225.02
2168	356	52.00	1760.00	225.54
2172	356	52.00	1764.00	226.05
2176	356	52.00	1768.00	226.56
2180	356	52.00	1772.00	227.07
2184	356	52.00	1776.00	227.58
2188	356	52.00	1780.00	228.10
2192	356	52.00	1784.00	228.61
2196	356	52.00	1788.00	229.12
2200	356	52.00	1792.00	229.63
2204	356	52.00	1796.00	230.14
2208	356	52.00	1800.00	230.66
2212	356	52.00	1804.00	231.17
2216	356	52.00	1808.00	231.68
2220	356	52.00	1812.00	232.19
2224	356	52.00	1816.00	232.70
2228	356	52.00	1820.00	233.22
2232	356	52.00	1824.00	233.73
2236	356	52.00	1828.00	234.24
2240	356	52.00	1832.00	234.75
2244	356	52.00	1836.00	235.26
2248	356	52.00	1840.00	235.78
2252	356	52.00	1844.00	236.29

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
2256	356	52.00	1848.00	236.80
2260	356	52.00	1852.00	237.31
2264	356	52.00	1856.00	237.82
2268	356	52.00	1860.00	238.34
2272	356	52.00	1864.00	238.85
2276	356	52.00	1868.00	239.36
2280	356	52.00	1872.00	239.87
2284	356	52.00	1876.00	240.38
2288	356	52.00	1880.00	240.90
2292	356	52.00	1884.00	241.41
2296	356	52.00	1888.00	241.92
2300	356	52.00	1892.00	242.43
2304	356	52.00	1896.00	242.94
2308	356	52.00	1900.00	243.46
2312	356	52.00	1904.00	243.97
2316	356	52.00	1908.00	244.48
2320	356	52.00	1912.00	244.99
2324	356	52.00	1916.00	245.50
2328	356	52.00	1920.00	246.02
2332	356	52.00	1924.00	246.53
2336	356	52.00	1928.00	247.04
2340	356	52.00	1932.00	247.55
2344	356	52.00	1936.00	248.06
2348	356	52.00	1940.00	248.58
2352	356	52.00	1944.00	249.09
2356	356	52.00	1948.00	249.60
2360	356	52.00	1952.00	250.11
2364	356	52.00	1956.00	250.62
2368	356	52.00	1960.00	251.14
2372	356	52.00	1964.00	251.65
2376	356	52.00	1968.00	252.16
2380	356	52.00	1972.00	252.67
2384	356	52.00	1976.00	253.18
2388	356	52.00	1980.00	253.70
2392	356	52.00	1984.00	254.21
2396	356	52.00	1988.00	254.72
2400	356	52.00	1992.00	255.23
2404	356	52.00	1996.00	255.74
2408	356	52.00	2000.00	256.26
2412	356	52.00	2004.00	256.77
2416	356	52.00	2008.00	257.28
2420	356	52.00	2012.00	257.79
2424	356	52.00	2016.00	258.30
2428	356	52.00	2020.00	258.82
2432	356	52.00	2024.00	259.33
2436	356	52.00	2028.00	259.84
2440	356	52.00	2032.00	260.35
2444	356	52.00	2036.00	260.86
2448	356	52.00	2040.00	261.38
2452	356	52.00	2044.00	261.89
2456	356	52.00	2048.00	262.40
2460	356	52.00	2052.00	262.91
2464	356	52.00	2056.00	263.42
2468	356	52.00	2060.00	263.94
2472	356	52.00	2064.00	264.45

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
2476	356	52.00	2068.00	264.96
2480	356	52.00	2072.00	265.47
2484	356	52.00	2076.00	265.98
2488	356	52.00	2080.00	266.50
2492	356	52.00	2084.00	267.01
2496	356	52.00	2088.00	267.52
2500	356	52.00	2092.00	268.03
2504	356	52.00	2096.00	268.54
2508	356	52.00	2100.00	269.06
2512	356	52.00	2104.00	269.57
2516	356	52.00	2108.00	270.08
2520	356	52.00	2112.00	270.59
2524	356	52.00	2116.00	271.10
2528	356	52.00	2120.00	271.62
2532	356	52.00	2124.00	272.13
2536	356	52.00	2128.00	272.64
2540	356	52.00	2132.00	273.15
2544	356	52.00	2136.00	273.66
2548	356	52.00	2140.00	274.18
2552	356	52.00	2144.00	274.69
2556	356	52.00	2148.00	275.20
2560	356	52.00	2152.00	275.71
2564	356	52.00	2156.00	276.22
2568	356	52.00	2160.00	276.74
2572	356	52.00	2164.00	277.25
2576	356	52.00	2168.00	277.76
2580	356	52.00	2172.00	278.27
2584	356	52.00	2176.00	278.78
2588	356	52.00	2180.00	279.30
2592	356	52.00	2184.00	279.81
2596	356	52.00	2188.00	280.32
2600	356	52.00	2192.00	280.83
2604	356	52.00	2196.00	281.34
2608	356	52.00	2200.00	281.86
2612	356	52.00	2204.00	282.37
2616	356	52.00	2208.00	282.88
2620	356	52.00	2212.00	283.39
2624	356	52.00	2216.00	283.90
2628	356	52.00	2220.00	284.42
2632	356	52.00	2224.00	284.93
2636	356	52.00	2228.00	285.44
2640	356	52.00	2232.00	285.95
2644	356	52.00	2236.00	286.46
2648	356	52.00	2240.00	286.98
2652	356	52.00	2244.00	287.49
2656	356	52.00	2248.00	288.00
2660	356	52.00	2252.00	288.51
2664	356	52.00	2256.00	289.02
2668	356	52.00	2260.00	289.54
2672	356	52.00	2264.00	290.05
2676	356	52.00	2268.00	290.56
2680	356	52.00	2272.00	291.07
2684	356	52.00	2276.00	291.58
2688	356	52.00	2280.00	292.10
2692	356	52.00	2284.00	292.61

Monthly table

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions
	1a	1b	1c	1d
£	£	£ P	£ P	£ P
2696	356	52.00	2288.00	293.12
2700	356	52.00	2292.00	293.63
2704	356	52.00	2296.00	294.14
2708	356	52.00	2300.00	294.66
2712	356	52.00	2304.00	295.17
2716	356	52.00	2308.00	295.68
2720	356	52.00	2312.00	296.19
2724	356	52.00	2316.00	296.70
2728	356	52.00	2320.00	297.09
2730	356	52.00	2322.00	297.22

If the employee's gross pay is over £2730, go to page 55

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

Where the employee's total earnings exceed the UEL, only the earnings between the ET and the UEL should be recorded in column 1c of form P11

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

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

Step	Action	Example (based on Table B with total monthly earnings of £4630.29)		
1	subtract the UEL figure from the total gross pay	£4630.29 - £2730 = £1900.29		
2	round the answer down to the nearest whole £	Rounded down to £1900		
3	look this figure up in the "additional gross pay table" on page 56	Look up £1900		
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	Amount	Total of Employee's and Employer's NICs payable	Employee's NICs payable
		£1000	£138.00	£10.00
		£900	£124.20	£9.00
		Totals	£262.20	£19.00
5	add the further totals of employee's and employer's NICs and employee's NICs worked out on the earnings above the UEL - columns 1d and 1e of the additional gross pay table - to the totals of employee's and employer's NICs and employee's NICs due for earnings at the UEL - columns 1d and 1e of the main table	Total payable by employee and employer	Total payable by employee	Total payable by employee
		£262.20 (further employee and employer NICs)	£19.00 (further employee NICs)	£19.00 (further employee NICs)
	+	£409.84 (due for employee and employer on earnings at UEL)		£112.62 (due for employee on earnings at UEL)
		Totals	£672.04	£131.62
6	record the figures resulting from Step 5 in columns 1d and 1e of form P11	On form P11 record		

Col 1a	Col 1b	Col 1c	Col 1d	Col 1e
356	52.00	2322.00	672.04	131.62

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

Where the employee's total earnings exceed the UEL, only the earnings between the ET and the UEL should be recorded in column 1c of form P11.

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

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

Step	Action	Example (based on Table C with total monthly earnings of £4630.29)	
1	subtract the UEL figure from the total gross pay	£4630.29 - £2730 = £1900.29	
2	round the answer down to the nearest whole £	Rounded down to £1900	
3	look this figure up in the 'additional gross pay table' on page 59	Look up £1900	
4	if the figure is not shown in the table, build up to it by adding together as few entries as possible	Amount	Employer's contributions
		£1000	£128.00
		£900	£115.20
		Total	£243.20
5	add the employer's contributions worked out on the earnings above the UEL - column 1d of the additional gross pay table - to the total contributions due for earnings at the UEL - column 1d of the main table	Total payable by employer is:	
		+	£243.20 (further employer NICs)
			£297.22 (due for employer on earnings at UEL)
		=	£540.42
6	record the figure resulting from Step 5 in column 1d of form P11	On form P11 record	

Col 1a	Col 1b	Col 1c	Col 1d
356	52.00	2322.00	540.42

Additional gross pay table

Table **B**
letter

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

Additional gross pay table

Table **B**
letter

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

Additional gross pay table

Table
letter **B**

Earnings on which contributions payable ▼ £	Total of employee's and employer's contributions payable 1d £	Employee's contributions payable 1e £	Employer's contributions payable ▼ £
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

Additional gross pay table

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

Earnings on which contributions payable ▼ £	Total employer's contributions payable 1d £
56	7.17
57	7.30
58	7.42
59	7.55
60	7.68
61	7.81
62	7.94
63	8.06
64	8.19
65	8.32
66	8.45
67	8.58
68	8.70
69	8.83
70	8.96
71	9.09
72	9.22
73	9.34
74	9.47
75	9.60
76	9.73
77	9.86
78	9.98
79	10.11
80	10.24
81	10.37
82	10.50
83	10.62
84	10.75
85	10.88
86	11.01
87	11.14
88	11.26
89	11.39
90	11.52
91	11.65
92	11.78
93	11.90
94	12.03
95	12.16
96	12.29
97	12.42
98	12.54
99	12.67
100	12.80
200	25.60
300	38.40
400	51.20
500	64.00
600	76.80
700	89.60
800	102.40
900	115.20
1000	128.00
2000	256.00

Earnings on which contributions payable ▼ £	Total employer's contributions payable 1d £
3000	384.00
4000	512.00
5000	640.00
6000	768.00
7000	896.00
8000	1024.00
9000	1152.00
10000	1280.00
20000	2560.00
30000	3840.00
40000	5120.00
50000	6400.00
60000	7680.00
70000	8960.00
80000	10240.00
90000	11520.00
100000	12800.00

