



**HM Revenue
& Customs**

CA41

National Insurance Contributions Tables

National Insurance contributions Tables B and C

**Use from
6 April 2006 to
5 April 2007 inclusive**

Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) is available from the following sources:

The Internet

Log-on to the HM Revenue & Customs (HMRC) website at www.hmrc.gov.uk/employers

Your Employer CD-ROM

The Employer CD-ROM contains forms you can complete on screen. There is:

- a P11 Calculator that you can save on screen. It works out the amount of tax and NICs due
- a P11D to help you report benefits in kind

It has built-in calculators to help you work out:

- PAYE tax and NICs
- Car benefit and Car Fuel benefit
- Statutory Payments

There is a Learning Zone to help you understand topics such as Statutory Maternity Pay, Statutory Paternity Pay and Student Loan deductions.

You will find a section designed to help new and less experienced employers understand what to do when employing someone for the first time.

By telephone

(We may record calls for quality and training purposes.)

- New and inexperienced employers **0845 60 70 143**
Monday to Friday 08.00 – 20.00
Saturday and Sunday 08.00 – 17.00
- More experienced employers **0845 7 143 143**
Monday to Friday 08.00 – 20.00
Saturday and Sunday 08.00 – 17.00
- For enquiries about our Online services **0845 60 55 999**
Monday to Friday 08.00 – 22.00
Saturday and Sunday 10.00 – 18.00
- Employers with hearing difficulties
Textphone **0845 602 1380**
You must have specialised equipment such as Minicom to use this service.

A full list of Helplines and opening hours are in your Employer Bulletin and on our website at www.hmrc.gov.uk/contactus/helplines.htm

In person

We have Business Support Teams countrywide who will help you understand:

- what records to keep
- what returns to make
- when to send us information
- online filing and electronic payments

We offer a range of free workshops on many topics relevant to employers.

For more information on the workshops and other ways that the Business Support Teams may help

- log-on to our website at www.hmrc.gov.uk/bst or
- call the New Employer Helpline on **0845 60 70 143** and ask for details of your local Business Support Team.

Your HM Revenue & Customs office

Your own HMRC office can also help you. All our office contact details are on our website at www.hmrc.gov.uk/local/employers/index.htm

Please tell us your Employer reference, which is on correspondence from your HMRC office.

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

Employer Helpbooks

Our Employer Helpbooks are designed to help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only, they are not comprehensive and have no legal force.

We also have many other leaflets and booklets that give further guidance, for example

- CWG2(2006), Employer Further Guide to PAYE and NICs
- CWG5(2006), Class1A NICs on benefits in kind
- 480(2006), Expenses and Benefits – a tax guide.

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from

- the Internet – log on at www.hmrc.gov.uk/employers
- your Employer CD-ROM.

Or you can get copies from the Employer Orderline in one of three ways:

- log on to our website at www.hmrc.gov.uk/employers
- fax **0870 2 406 406**
- phone **0845 7 646 646**

Forms and guidance in Braille, large print or audio

For details of employer forms and guidance in Braille, large print or audio call the Employer Orderline on **0845 7 646 646** and ask to speak to the Customer Service Team.

Yr Iaith Cymraeg

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

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Changes for the 2006-2007 tax year

At the time this leaflet was printed, changes in the rates of National Insurance contributions for the 2006-2007 tax year were still subject to Parliamentary approval. Should Parliamentary approval not be obtained, HM Revenue & Customs will inform you of any further changes before 6 April 2006.

Save money - avoid errors

Have you used the correct P11/P14

- P11 must show "Year to April 2007" in the left hand corner. P14 must show "2006-07" 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 HM Revenue & Customs 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

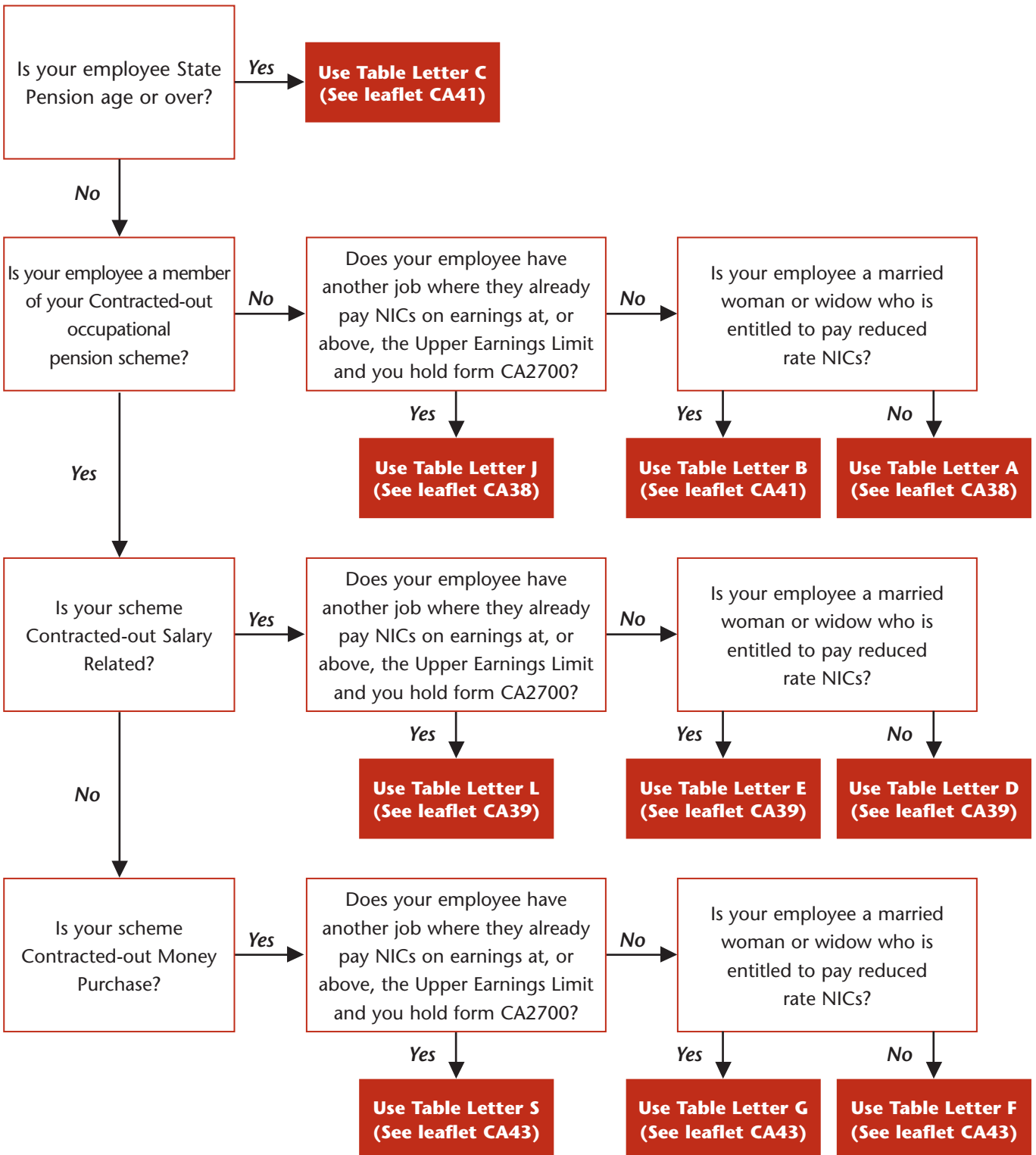
- has your software been upgraded for 2006-2007.

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 2006- 2007.

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 Orderline on **0845 7 646 646**. Check you are using the tables for 2006-2007.

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

Layout of these tables

The first earnings figure in each table is the Lower Earnings Limit (LEL) (£84 weekly or £364 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) (£97 weekly or £420 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 Upper Earnings Limit (UEL).

The last earnings figure in each table is the UEL (£645 weekly or £2795 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 with the exception of the LEL, ET and UEL, 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 Helpbooks.

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 Helpbook *Day-to-day payroll*, E13.

For general information about NICs, see the Employer Helpbooks.

Are you using the right tables?

Only use these tables between **6 April 2006** and **5 April 2007**, that is, the 2006-2007 tax year.

Only use the tables in this leaflet for employees who are employed in the 2006-2007 tax year, and for whom NICs are payable under contribution Table letter B or C.

For further information about contribution Table letters, see the Helpbook *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 are 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 who are in not contracted-out employment, and
- who are entitled to pay employee's NICs 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 NICs 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 HM Revenue & Customs Office, 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 HM Revenue & Customs, 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 £84 weekly, or below £364 monthly, or below £4368 yearly	Nil	Nil	Nil
£84 to £97 weekly, or £364 to £420 monthly, or £4368 to £5035 yearly	0%	Nil	0%
£97.01 to £645 weekly, or £420.01 to £2795 monthly, or £5035.01 to £33540 yearly	4.85% on earnings above the ET	Nil	12.8% on earnings above the ET
Over £645 weekly, or over £2795 monthly, or over £33540 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 2006 (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	
£	£	£ P	£ P	£ P	£ P	£ P
£884	£364	£56.00	£464.00	£82.25	£22.60	£59.65

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														
Month number	Week number	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		paid to employee in the week or month included in column 2		paid to employee in the week or month included in column 2		paid to employee in the week or month included in column 2		paid to employee in the week or month included in column 2		(whole pounds only)										
		1a	£	1b	£	p	1c	£	p	1d	£	p	1e	£	p	1f	£	p	1g	£	p	1h	£	p	1i	£	p	1j	£	
1	4	364		56.00			464.00		82.25		22.60																			

For tips on completing form P11, see the Employer Helpbooks.

For an example of a completed form P11, see the Helpbook *Finishing the tax year up to 5 April 2006, E10*.

Weekly table for not contracted-out reduced rate contributions for use from 6 April 2006 to 5 April 2007

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, with the exception of the LEL, ET and UEL, 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 83.99	No NIC Liability, make no entries on forms P11 and P14					
84	84	0.00	0.00	0.00	0.00	0.00
85	84	1.00	0.00	0.00	0.00	0.00
86	84	2.00	0.00	0.00	0.00	0.00
87	84	3.00	0.00	0.00	0.00	0.00
88	84	4.00	0.00	0.00	0.00	0.00
89	84	5.00	0.00	0.00	0.00	0.00
90	84	6.00	0.00	0.00	0.00	0.00
91	84	7.00	0.00	0.00	0.00	0.00
92	84	8.00	0.00	0.00	0.00	0.00
93	84	9.00	0.00	0.00	0.00	0.00
94	84	10.00	0.00	0.00	0.00	0.00
95	84	11.00	0.00	0.00	0.00	0.00
96	84	12.00	0.00	0.00	0.00	0.00
97	84	13.00	0.00	0.00	0.00	0.00
98	84	13.00	1.00	0.26	0.07	0.19
99	84	13.00	2.00	0.44	0.12	0.32
100	84	13.00	3.00	0.62	0.17	0.45
101	84	13.00	4.00	0.80	0.22	0.58
102	84	13.00	5.00	0.97	0.27	0.70
103	84	13.00	6.00	1.14	0.31	0.83
104	84	13.00	7.00	1.32	0.36	0.96
105	84	13.00	8.00	1.50	0.41	1.09
106	84	13.00	9.00	1.68	0.46	1.22
107	84	13.00	10.00	1.85	0.51	1.34
108	84	13.00	11.00	2.03	0.56	1.47
109	84	13.00	12.00	2.21	0.61	1.60
110	84	13.00	13.00	2.38	0.65	1.73
111	84	13.00	14.00	2.56	0.70	1.86
112	84	13.00	15.00	2.73	0.75	1.98
113	84	13.00	16.00	2.91	0.80	2.11
114	84	13.00	17.00	3.09	0.85	2.24
115	84	13.00	18.00	3.27	0.90	2.37
116	84	13.00	19.00	3.44	0.94	2.50
117	84	13.00	20.00	3.61	0.99	2.62
118	84	13.00	21.00	3.79	1.04	2.75

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
119	84	13.00	22.00	3.97	1.09	2.88
120	84	13.00	23.00	4.15	1.14	3.01
121	84	13.00	24.00	4.33	1.19	3.14
122	84	13.00	25.00	4.50	1.24	3.26
123	84	13.00	26.00	4.67	1.28	3.39
124	84	13.00	27.00	4.85	1.33	3.52
125	84	13.00	28.00	5.03	1.38	3.65
126	84	13.00	29.00	5.21	1.43	3.78
127	84	13.00	30.00	5.38	1.48	3.90
128	84	13.00	31.00	5.56	1.53	4.03
129	84	13.00	32.00	5.74	1.58	4.16
130	84	13.00	33.00	5.91	1.62	4.29
131	84	13.00	34.00	6.09	1.67	4.42
132	84	13.00	35.00	6.26	1.72	4.54
133	84	13.00	36.00	6.44	1.77	4.67
134	84	13.00	37.00	6.62	1.82	4.80
135	84	13.00	38.00	6.80	1.87	4.93
136	84	13.00	39.00	6.97	1.91	5.06
137	84	13.00	40.00	7.14	1.96	5.18
138	84	13.00	41.00	7.32	2.01	5.31
139	84	13.00	42.00	7.50	2.06	5.44
140	84	13.00	43.00	7.68	2.11	5.57
141	84	13.00	44.00	7.86	2.16	5.70
142	84	13.00	45.00	8.03	2.21	5.82
143	84	13.00	46.00	8.20	2.25	5.95
144	84	13.00	47.00	8.38	2.30	6.08
145	84	13.00	48.00	8.56	2.35	6.21
146	84	13.00	49.00	8.74	2.40	6.34
147	84	13.00	50.00	8.91	2.45	6.46
148	84	13.00	51.00	9.09	2.50	6.59
149	84	13.00	52.00	9.27	2.55	6.72
150	84	13.00	53.00	9.44	2.59	6.85
151	84	13.00	54.00	9.62	2.64	6.98
152	84	13.00	55.00	9.79	2.69	7.10
153	84	13.00	56.00	9.97	2.74	7.23
154	84	13.00	57.00	10.15	2.79	7.36
155	84	13.00	58.00	10.33	2.84	7.49
156	84	13.00	59.00	10.50	2.88	7.62
157	84	13.00	60.00	10.67	2.93	7.74
158	84	13.00	61.00	10.85	2.98	7.87
159	84	13.00	62.00	11.03	3.03	8.00
160	84	13.00	63.00	11.21	3.08	8.13
161	84	13.00	64.00	11.39	3.13	8.26
162	84	13.00	65.00	11.56	3.18	8.38
163	84	13.00	66.00	11.73	3.22	8.51
164	84	13.00	67.00	11.91	3.27	8.64
165	84	13.00	68.00	12.09	3.32	8.77
166	84	13.00	69.00	12.27	3.37	8.90
167	84	13.00	70.00	12.44	3.42	9.02
168	84	13.00	71.00	12.62	3.47	9.15
169	84	13.00	72.00	12.80	3.52	9.28
170	84	13.00	73.00	12.97	3.56	9.41
171	84	13.00	74.00	13.15	3.61	9.54
172	84	13.00	75.00	13.32	3.66	9.66
173	84	13.00	76.00	13.50	3.71	9.79

▼ 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
174	84	13.00	77.00	13.68	3.76	9.92
175	84	13.00	78.00	13.86	3.81	10.05
176	84	13.00	79.00	14.03	3.85	10.18
177	84	13.00	80.00	14.20	3.90	10.30
178	84	13.00	81.00	14.38	3.95	10.43
179	84	13.00	82.00	14.56	4.00	10.56
180	84	13.00	83.00	14.74	4.05	10.69
181	84	13.00	84.00	14.92	4.10	10.82
182	84	13.00	85.00	15.09	4.15	10.94
183	84	13.00	86.00	15.26	4.19	11.07
184	84	13.00	87.00	15.44	4.24	11.20
185	84	13.00	88.00	15.62	4.29	11.33
186	84	13.00	89.00	15.80	4.34	11.46
187	84	13.00	90.00	15.97	4.39	11.58
188	84	13.00	91.00	16.15	4.44	11.71
189	84	13.00	92.00	16.33	4.49	11.84
190	84	13.00	93.00	16.50	4.53	11.97
191	84	13.00	94.00	16.68	4.58	12.10
192	84	13.00	95.00	16.85	4.63	12.22
193	84	13.00	96.00	17.03	4.68	12.35
194	84	13.00	97.00	17.21	4.73	12.48
195	84	13.00	98.00	17.39	4.78	12.61
196	84	13.00	99.00	17.56	4.82	12.74
197	84	13.00	100.00	17.73	4.87	12.86
198	84	13.00	101.00	17.91	4.92	12.99
199	84	13.00	102.00	18.09	4.97	13.12
200	84	13.00	103.00	18.27	5.02	13.25
201	84	13.00	104.00	18.45	5.07	13.38
202	84	13.00	105.00	18.62	5.12	13.50
203	84	13.00	106.00	18.79	5.16	13.63
204	84	13.00	107.00	18.97	5.21	13.76
205	84	13.00	108.00	19.15	5.26	13.89
206	84	13.00	109.00	19.33	5.31	14.02
207	84	13.00	110.00	19.50	5.36	14.14
208	84	13.00	111.00	19.68	5.41	14.27
209	84	13.00	112.00	19.86	5.46	14.40
210	84	13.00	113.00	20.03	5.50	14.53
211	84	13.00	114.00	20.21	5.55	14.66
212	84	13.00	115.00	20.38	5.60	14.78
213	84	13.00	116.00	20.56	5.65	14.91
214	84	13.00	117.00	20.74	5.70	15.04
215	84	13.00	118.00	20.92	5.75	15.17
216	84	13.00	119.00	21.09	5.79	15.30
217	84	13.00	120.00	21.26	5.84	15.42
218	84	13.00	121.00	21.44	5.89	15.55
219	84	13.00	122.00	21.62	5.94	15.68
220	84	13.00	123.00	21.80	5.99	15.81
221	84	13.00	124.00	21.98	6.04	15.94
222	84	13.00	125.00	22.15	6.09	16.06
223	84	13.00	126.00	22.32	6.13	16.19
224	84	13.00	127.00	22.50	6.18	16.32
225	84	13.00	128.00	22.68	6.23	16.45
226	84	13.00	129.00	22.86	6.28	16.58
227	84	13.00	130.00	23.03	6.33	16.70
228	84	13.00	131.00	23.21	6.38	16.83

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
229	84	13.00	132.00	23.39	6.43	16.96
230	84	13.00	133.00	23.56	6.47	17.09
231	84	13.00	134.00	23.74	6.52	17.22
232	84	13.00	135.00	23.91	6.57	17.34
233	84	13.00	136.00	24.09	6.62	17.47
234	84	13.00	137.00	24.27	6.67	17.60
235	84	13.00	138.00	24.45	6.72	17.73
236	84	13.00	139.00	24.62	6.76	17.86
237	84	13.00	140.00	24.79	6.81	17.98
238	84	13.00	141.00	24.97	6.86	18.11
239	84	13.00	142.00	25.15	6.91	18.24
240	84	13.00	143.00	25.33	6.96	18.37
241	84	13.00	144.00	25.51	7.01	18.50
242	84	13.00	145.00	25.68	7.06	18.62
243	84	13.00	146.00	25.85	7.10	18.75
244	84	13.00	147.00	26.03	7.15	18.88
245	84	13.00	148.00	26.21	7.20	19.01
246	84	13.00	149.00	26.39	7.25	19.14
247	84	13.00	150.00	26.56	7.30	19.26
248	84	13.00	151.00	26.74	7.35	19.39
249	84	13.00	152.00	26.92	7.40	19.52
250	84	13.00	153.00	27.09	7.44	19.65
251	84	13.00	154.00	27.27	7.49	19.78
252	84	13.00	155.00	27.44	7.54	19.90
253	84	13.00	156.00	27.62	7.59	20.03
254	84	13.00	157.00	27.80	7.64	20.16
255	84	13.00	158.00	27.98	7.69	20.29
256	84	13.00	159.00	28.15	7.73	20.42
257	84	13.00	160.00	28.32	7.78	20.54
258	84	13.00	161.00	28.50	7.83	20.67
259	84	13.00	162.00	28.68	7.88	20.80
260	84	13.00	163.00	28.86	7.93	20.93
261	84	13.00	164.00	29.04	7.98	21.06
262	84	13.00	165.00	29.21	8.03	21.18
263	84	13.00	166.00	29.38	8.07	21.31
264	84	13.00	167.00	29.56	8.12	21.44
265	84	13.00	168.00	29.74	8.17	21.57
266	84	13.00	169.00	29.92	8.22	21.70
267	84	13.00	170.00	30.09	8.27	21.82
268	84	13.00	171.00	30.27	8.32	21.95
269	84	13.00	172.00	30.45	8.37	22.08
270	84	13.00	173.00	30.62	8.41	22.21
271	84	13.00	174.00	30.80	8.46	22.34
272	84	13.00	175.00	30.97	8.51	22.46
273	84	13.00	176.00	31.15	8.56	22.59
274	84	13.00	177.00	31.33	8.61	22.72
275	84	13.00	178.00	31.51	8.66	22.85
276	84	13.00	179.00	31.68	8.70	22.98
277	84	13.00	180.00	31.85	8.75	23.10
278	84	13.00	181.00	32.03	8.80	23.23
279	84	13.00	182.00	32.21	8.85	23.36
280	84	13.00	183.00	32.39	8.90	23.49
281	84	13.00	184.00	32.57	8.95	23.62
282	84	13.00	185.00	32.74	9.00	23.74
283	84	13.00	186.00	32.91	9.04	23.87

▼ 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
284	84	13.00	187.00	33.09	9.09	24.00
285	84	13.00	188.00	33.27	9.14	24.13
286	84	13.00	189.00	33.45	9.19	24.26
287	84	13.00	190.00	33.62	9.24	24.38
288	84	13.00	191.00	33.80	9.29	24.51
289	84	13.00	192.00	33.98	9.34	24.64
290	84	13.00	193.00	34.15	9.38	24.77
291	84	13.00	194.00	34.33	9.43	24.90
292	84	13.00	195.00	34.50	9.48	25.02
293	84	13.00	196.00	34.68	9.53	25.15
294	84	13.00	197.00	34.86	9.58	25.28
295	84	13.00	198.00	35.04	9.63	25.41
296	84	13.00	199.00	35.21	9.67	25.54
297	84	13.00	200.00	35.38	9.72	25.66
298	84	13.00	201.00	35.56	9.77	25.79
299	84	13.00	202.00	35.74	9.82	25.92
300	84	13.00	203.00	35.92	9.87	26.05
301	84	13.00	204.00	36.10	9.92	26.18
302	84	13.00	205.00	36.27	9.97	26.30
303	84	13.00	206.00	36.44	10.01	26.43
304	84	13.00	207.00	36.62	10.06	26.56
305	84	13.00	208.00	36.80	10.11	26.69
306	84	13.00	209.00	36.98	10.16	26.82
307	84	13.00	210.00	37.15	10.21	26.94
308	84	13.00	211.00	37.33	10.26	27.07
309	84	13.00	212.00	37.51	10.31	27.20
310	84	13.00	213.00	37.68	10.35	27.33
311	84	13.00	214.00	37.86	10.40	27.46
312	84	13.00	215.00	38.03	10.45	27.58
313	84	13.00	216.00	38.21	10.50	27.71
314	84	13.00	217.00	38.39	10.55	27.84
315	84	13.00	218.00	38.57	10.60	27.97
316	84	13.00	219.00	38.74	10.64	28.10
317	84	13.00	220.00	38.91	10.69	28.22
318	84	13.00	221.00	39.09	10.74	28.35
319	84	13.00	222.00	39.27	10.79	28.48
320	84	13.00	223.00	39.45	10.84	28.61
321	84	13.00	224.00	39.63	10.89	28.74
322	84	13.00	225.00	39.80	10.94	28.86
323	84	13.00	226.00	39.97	10.98	28.99
324	84	13.00	227.00	40.15	11.03	29.12
325	84	13.00	228.00	40.33	11.08	29.25
326	84	13.00	229.00	40.51	11.13	29.38
327	84	13.00	230.00	40.68	11.18	29.50
328	84	13.00	231.00	40.86	11.23	29.63
329	84	13.00	232.00	41.04	11.28	29.76
330	84	13.00	233.00	41.21	11.32	29.89
331	84	13.00	234.00	41.39	11.37	30.02
332	84	13.00	235.00	41.56	11.42	30.14
333	84	13.00	236.00	41.74	11.47	30.27
334	84	13.00	237.00	41.92	11.52	30.40
335	84	13.00	238.00	42.10	11.57	30.53
336	84	13.00	239.00	42.27	11.61	30.66
337	84	13.00	240.00	42.44	11.66	30.78
338	84	13.00	241.00	42.62	11.71	30.91

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
339	84	13.00	242.00	42.80	11.76	31.04
340	84	13.00	243.00	42.98	11.81	31.17
341	84	13.00	244.00	43.16	11.86	31.30
342	84	13.00	245.00	43.33	11.91	31.42
343	84	13.00	246.00	43.50	11.95	31.55
344	84	13.00	247.00	43.68	12.00	31.68
345	84	13.00	248.00	43.86	12.05	31.81
346	84	13.00	249.00	44.04	12.10	31.94
347	84	13.00	250.00	44.21	12.15	32.06
348	84	13.00	251.00	44.39	12.20	32.19
349	84	13.00	252.00	44.57	12.25	32.32
350	84	13.00	253.00	44.74	12.29	32.45
351	84	13.00	254.00	44.92	12.34	32.58
352	84	13.00	255.00	45.09	12.39	32.70
353	84	13.00	256.00	45.27	12.44	32.83
354	84	13.00	257.00	45.45	12.49	32.96
355	84	13.00	258.00	45.63	12.54	33.09
356	84	13.00	259.00	45.80	12.58	33.22
357	84	13.00	260.00	45.97	12.63	33.34
358	84	13.00	261.00	46.15	12.68	33.47
359	84	13.00	262.00	46.33	12.73	33.60
360	84	13.00	263.00	46.51	12.78	33.73
361	84	13.00	264.00	46.69	12.83	33.86
362	84	13.00	265.00	46.86	12.88	33.98
363	84	13.00	266.00	47.03	12.92	34.11
364	84	13.00	267.00	47.21	12.97	34.24
365	84	13.00	268.00	47.39	13.02	34.37
366	84	13.00	269.00	47.57	13.07	34.50
367	84	13.00	270.00	47.74	13.12	34.62
368	84	13.00	271.00	47.92	13.17	34.75
369	84	13.00	272.00	48.10	13.22	34.88
370	84	13.00	273.00	48.27	13.26	35.01
371	84	13.00	274.00	48.45	13.31	35.14
372	84	13.00	275.00	48.62	13.36	35.26
373	84	13.00	276.00	48.80	13.41	35.39
374	84	13.00	277.00	48.98	13.46	35.52
375	84	13.00	278.00	49.16	13.51	35.65
376	84	13.00	279.00	49.33	13.55	35.78
377	84	13.00	280.00	49.50	13.60	35.90
378	84	13.00	281.00	49.68	13.65	36.03
379	84	13.00	282.00	49.86	13.70	36.16
380	84	13.00	283.00	50.04	13.75	36.29
381	84	13.00	284.00	50.22	13.80	36.42
382	84	13.00	285.00	50.39	13.85	36.54
383	84	13.00	286.00	50.56	13.89	36.67
384	84	13.00	287.00	50.74	13.94	36.80
385	84	13.00	288.00	50.92	13.99	36.93
386	84	13.00	289.00	51.10	14.04	37.06
387	84	13.00	290.00	51.27	14.09	37.18
388	84	13.00	291.00	51.45	14.14	37.31
389	84	13.00	292.00	51.63	14.19	37.44
390	84	13.00	293.00	51.80	14.23	37.57
391	84	13.00	294.00	51.98	14.28	37.70
392	84	13.00	295.00	52.15	14.33	37.82
393	84	13.00	296.00	52.33	14.38	37.95

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
394	84	13.00	297.00	52.51	14.43	38.08
395	84	13.00	298.00	52.69	14.48	38.21
396	84	13.00	299.00	52.86	14.52	38.34
397	84	13.00	300.00	53.03	14.57	38.46
398	84	13.00	301.00	53.21	14.62	38.59
399	84	13.00	302.00	53.39	14.67	38.72
400	84	13.00	303.00	53.57	14.72	38.85
401	84	13.00	304.00	53.75	14.77	38.98
402	84	13.00	305.00	53.92	14.82	39.10
403	84	13.00	306.00	54.09	14.86	39.23
404	84	13.00	307.00	54.27	14.91	39.36
405	84	13.00	308.00	54.45	14.96	39.49
406	84	13.00	309.00	54.63	15.01	39.62
407	84	13.00	310.00	54.80	15.06	39.74
408	84	13.00	311.00	54.98	15.11	39.87
409	84	13.00	312.00	55.16	15.16	40.00
410	84	13.00	313.00	55.33	15.20	40.13
411	84	13.00	314.00	55.51	15.25	40.26
412	84	13.00	315.00	55.68	15.30	40.38
413	84	13.00	316.00	55.86	15.35	40.51
414	84	13.00	317.00	56.04	15.40	40.64
415	84	13.00	318.00	56.22	15.45	40.77
416	84	13.00	319.00	56.39	15.49	40.90
417	84	13.00	320.00	56.56	15.54	41.02
418	84	13.00	321.00	56.74	15.59	41.15
419	84	13.00	322.00	56.92	15.64	41.28
420	84	13.00	323.00	57.10	15.69	41.41
421	84	13.00	324.00	57.28	15.74	41.54
422	84	13.00	325.00	57.45	15.79	41.66
423	84	13.00	326.00	57.62	15.83	41.79
424	84	13.00	327.00	57.80	15.88	41.92
425	84	13.00	328.00	57.98	15.93	42.05
426	84	13.00	329.00	58.16	15.98	42.18
427	84	13.00	330.00	58.33	16.03	42.30
428	84	13.00	331.00	58.51	16.08	42.43
429	84	13.00	332.00	58.69	16.13	42.56
430	84	13.00	333.00	58.86	16.17	42.69
431	84	13.00	334.00	59.04	16.22	42.82
432	84	13.00	335.00	59.21	16.27	42.94
433	84	13.00	336.00	59.39	16.32	43.07
434	84	13.00	337.00	59.57	16.37	43.20
435	84	13.00	338.00	59.75	16.42	43.33
436	84	13.00	339.00	59.92	16.46	43.46
437	84	13.00	340.00	60.09	16.51	43.58
438	84	13.00	341.00	60.27	16.56	43.71
439	84	13.00	342.00	60.45	16.61	43.84
440	84	13.00	343.00	60.63	16.66	43.97
441	84	13.00	344.00	60.81	16.71	44.10
442	84	13.00	345.00	60.98	16.76	44.22
443	84	13.00	346.00	61.15	16.80	44.35
444	84	13.00	347.00	61.33	16.85	44.48
445	84	13.00	348.00	61.51	16.90	44.61
446	84	13.00	349.00	61.69	16.95	44.74
447	84	13.00	350.00	61.86	17.00	44.86
448	84	13.00	351.00	62.04	17.05	44.99

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
449	84	13.00	352.00	62.22	17.10	45.12
450	84	13.00	353.00	62.39	17.14	45.25
451	84	13.00	354.00	62.57	17.19	45.38
452	84	13.00	355.00	62.74	17.24	45.50
453	84	13.00	356.00	62.92	17.29	45.63
454	84	13.00	357.00	63.10	17.34	45.76
455	84	13.00	358.00	63.28	17.39	45.89
456	84	13.00	359.00	63.45	17.43	46.02
457	84	13.00	360.00	63.62	17.48	46.14
458	84	13.00	361.00	63.80	17.53	46.27
459	84	13.00	362.00	63.98	17.58	46.40
460	84	13.00	363.00	64.16	17.63	46.53
461	84	13.00	364.00	64.34	17.68	46.66
462	84	13.00	365.00	64.51	17.73	46.78
463	84	13.00	366.00	64.68	17.77	46.91
464	84	13.00	367.00	64.86	17.82	47.04
465	84	13.00	368.00	65.04	17.87	47.17
466	84	13.00	369.00	65.22	17.92	47.30
467	84	13.00	370.00	65.39	17.97	47.42
468	84	13.00	371.00	65.57	18.02	47.55
469	84	13.00	372.00	65.75	18.07	47.68
470	84	13.00	373.00	65.92	18.11	47.81
471	84	13.00	374.00	66.10	18.16	47.94
472	84	13.00	375.00	66.27	18.21	48.06
473	84	13.00	376.00	66.45	18.26	48.19
474	84	13.00	377.00	66.63	18.31	48.32
475	84	13.00	378.00	66.81	18.36	48.45
476	84	13.00	379.00	66.98	18.40	48.58
477	84	13.00	380.00	67.15	18.45	48.70
478	84	13.00	381.00	67.33	18.50	48.83
479	84	13.00	382.00	67.51	18.55	48.96
480	84	13.00	383.00	67.69	18.60	49.09
481	84	13.00	384.00	67.87	18.65	49.22
482	84	13.00	385.00	68.04	18.70	49.34
483	84	13.00	386.00	68.21	18.74	49.47
484	84	13.00	387.00	68.39	18.79	49.60
485	84	13.00	388.00	68.57	18.84	49.73
486	84	13.00	389.00	68.75	18.89	49.86
487	84	13.00	390.00	68.92	18.94	49.98
488	84	13.00	391.00	69.10	18.99	50.11
489	84	13.00	392.00	69.28	19.04	50.24
490	84	13.00	393.00	69.45	19.08	50.37
491	84	13.00	394.00	69.63	19.13	50.50
492	84	13.00	395.00	69.80	19.18	50.62
493	84	13.00	396.00	69.98	19.23	50.75
494	84	13.00	397.00	70.16	19.28	50.88
495	84	13.00	398.00	70.34	19.33	51.01
496	84	13.00	399.00	70.51	19.37	51.14
497	84	13.00	400.00	70.68	19.42	51.26
498	84	13.00	401.00	70.86	19.47	51.39
499	84	13.00	402.00	71.04	19.52	51.52
500	84	13.00	403.00	71.22	19.57	51.65
501	84	13.00	404.00	71.40	19.62	51.78
502	84	13.00	405.00	71.57	19.67	51.90
503	84	13.00	406.00	71.74	19.71	52.03

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the ET	Earnings above the ET, up to and including the UEL	Total of employee's and employer's contributions	Employee's contributions due on all earnings above the ET	▼ Employer's contributions
	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
504	84	13.00	407.00	71.92	19.76	52.16
505	84	13.00	408.00	72.10	19.81	52.29
506	84	13.00	409.00	72.28	19.86	52.42
507	84	13.00	410.00	72.45	19.91	52.54
508	84	13.00	411.00	72.63	19.96	52.67
509	84	13.00	412.00	72.81	20.01	52.80
510	84	13.00	413.00	72.98	20.05	52.93
511	84	13.00	414.00	73.16	20.10	53.06
512	84	13.00	415.00	73.33	20.15	53.18
513	84	13.00	416.00	73.51	20.20	53.31
514	84	13.00	417.00	73.69	20.25	53.44
515	84	13.00	418.00	73.87	20.30	53.57
516	84	13.00	419.00	74.04	20.34	53.70
517	84	13.00	420.00	74.21	20.39	53.82
518	84	13.00	421.00	74.39	20.44	53.95
519	84	13.00	422.00	74.57	20.49	54.08
520	84	13.00	423.00	74.75	20.54	54.21
521	84	13.00	424.00	74.93	20.59	54.34
522	84	13.00	425.00	75.10	20.64	54.46
523	84	13.00	426.00	75.27	20.68	54.59
524	84	13.00	427.00	75.45	20.73	54.72
525	84	13.00	428.00	75.63	20.78	54.85
526	84	13.00	429.00	75.81	20.83	54.98
527	84	13.00	430.00	75.98	20.88	55.10
528	84	13.00	431.00	76.16	20.93	55.23
529	84	13.00	432.00	76.34	20.98	55.36
530	84	13.00	433.00	76.51	21.02	55.49
531	84	13.00	434.00	76.69	21.07	55.62
532	84	13.00	435.00	76.86	21.12	55.74
533	84	13.00	436.00	77.04	21.17	55.87
534	84	13.00	437.00	77.22	21.22	56.00
535	84	13.00	438.00	77.40	21.27	56.13
536	84	13.00	439.00	77.57	21.31	56.26
537	84	13.00	440.00	77.74	21.36	56.38
538	84	13.00	441.00	77.92	21.41	56.51
539	84	13.00	442.00	78.10	21.46	56.64
540	84	13.00	443.00	78.28	21.51	56.77
541	84	13.00	444.00	78.46	21.56	56.90
542	84	13.00	445.00	78.63	21.61	57.02
543	84	13.00	446.00	78.80	21.65	57.15
544	84	13.00	447.00	78.98	21.70	57.28
545	84	13.00	448.00	79.16	21.75	57.41
546	84	13.00	449.00	79.34	21.80	57.54
547	84	13.00	450.00	79.51	21.85	57.66
548	84	13.00	451.00	79.69	21.90	57.79
549	84	13.00	452.00	79.87	21.95	57.92
550	84	13.00	453.00	80.04	21.99	58.05
551	84	13.00	454.00	80.22	22.04	58.18
552	84	13.00	455.00	80.39	22.09	58.30
553	84	13.00	456.00	80.57	22.14	58.43
554	84	13.00	457.00	80.75	22.19	58.56
555	84	13.00	458.00	80.93	22.24	58.69
556	84	13.00	459.00	81.10	22.28	58.82
557	84	13.00	460.00	81.27	22.33	58.94
558	84	13.00	461.00	81.45	22.38	59.07

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
559	84	13.00	462.00	81.63	22.43	59.20
560	84	13.00	463.00	81.81	22.48	59.33
561	84	13.00	464.00	81.99	22.53	59.46
562	84	13.00	465.00	82.16	22.58	59.58
563	84	13.00	466.00	82.33	22.62	59.71
564	84	13.00	467.00	82.51	22.67	59.84
565	84	13.00	468.00	82.69	22.72	59.97
566	84	13.00	469.00	82.87	22.77	60.10
567	84	13.00	470.00	83.04	22.82	60.22
568	84	13.00	471.00	83.22	22.87	60.35
569	84	13.00	472.00	83.40	22.92	60.48
570	84	13.00	473.00	83.57	22.96	60.61
571	84	13.00	474.00	83.75	23.01	60.74
572	84	13.00	475.00	83.92	23.06	60.86
573	84	13.00	476.00	84.10	23.11	60.99
574	84	13.00	477.00	84.28	23.16	61.12
575	84	13.00	478.00	84.46	23.21	61.25
576	84	13.00	479.00	84.63	23.25	61.38
577	84	13.00	480.00	84.80	23.30	61.50
578	84	13.00	481.00	84.98	23.35	61.63
579	84	13.00	482.00	85.16	23.40	61.76
580	84	13.00	483.00	85.34	23.45	61.89
581	84	13.00	484.00	85.52	23.50	62.02
582	84	13.00	485.00	85.69	23.55	62.14
583	84	13.00	486.00	85.86	23.59	62.27
584	84	13.00	487.00	86.04	23.64	62.40
585	84	13.00	488.00	86.22	23.69	62.53
586	84	13.00	489.00	86.40	23.74	62.66
587	84	13.00	490.00	86.57	23.79	62.78
588	84	13.00	491.00	86.75	23.84	62.91
589	84	13.00	492.00	86.93	23.89	63.04
590	84	13.00	493.00	87.10	23.93	63.17
591	84	13.00	494.00	87.28	23.98	63.30
592	84	13.00	495.00	87.45	24.03	63.42
593	84	13.00	496.00	87.63	24.08	63.55
594	84	13.00	497.00	87.81	24.13	63.68
595	84	13.00	498.00	87.99	24.18	63.81
596	84	13.00	499.00	88.16	24.22	63.94
597	84	13.00	500.00	88.33	24.27	64.06
598	84	13.00	501.00	88.51	24.32	64.19
599	84	13.00	502.00	88.69	24.37	64.32
600	84	13.00	503.00	88.87	24.42	64.45
601	84	13.00	504.00	89.05	24.47	64.58
602	84	13.00	505.00	89.22	24.52	64.70
603	84	13.00	506.00	89.39	24.56	64.83
604	84	13.00	507.00	89.57	24.61	64.96
605	84	13.00	508.00	89.75	24.66	65.09
606	84	13.00	509.00	89.93	24.71	65.22
607	84	13.00	510.00	90.10	24.76	65.34
608	84	13.00	511.00	90.28	24.81	65.47
609	84	13.00	512.00	90.46	24.86	65.60
610	84	13.00	513.00	90.63	24.90	65.73
611	84	13.00	514.00	90.81	24.95	65.86
612	84	13.00	515.00	90.98	25.00	65.98
613	84	13.00	516.00	91.16	25.05	66.11

▼ 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
614	84	13.00	517.00	91.34	25.10	66.24
615	84	13.00	518.00	91.52	25.15	66.37
616	84	13.00	519.00	91.69	25.19	66.50
617	84	13.00	520.00	91.86	25.24	66.62
618	84	13.00	521.00	92.04	25.29	66.75
619	84	13.00	522.00	92.22	25.34	66.88
620	84	13.00	523.00	92.40	25.39	67.01
621	84	13.00	524.00	92.58	25.44	67.14
622	84	13.00	525.00	92.75	25.49	67.26
623	84	13.00	526.00	92.92	25.53	67.39
624	84	13.00	527.00	93.10	25.58	67.52
625	84	13.00	528.00	93.28	25.63	67.65
626	84	13.00	529.00	93.46	25.68	67.78
627	84	13.00	530.00	93.63	25.73	67.90
628	84	13.00	531.00	93.81	25.78	68.03
629	84	13.00	532.00	93.99	25.83	68.16
630	84	13.00	533.00	94.16	25.87	68.29
631	84	13.00	534.00	94.34	25.92	68.42
632	84	13.00	535.00	94.51	25.97	68.54
633	84	13.00	536.00	94.69	26.02	68.67
634	84	13.00	537.00	94.87	26.07	68.80
635	84	13.00	538.00	95.05	26.12	68.93
636	84	13.00	539.00	95.22	26.16	69.06
637	84	13.00	540.00	95.39	26.21	69.18
638	84	13.00	541.00	95.57	26.26	69.31
639	84	13.00	542.00	95.75	26.31	69.44
640	84	13.00	543.00	95.93	26.36	69.57
641	84	13.00	544.00	96.11	26.41	69.70
642	84	13.00	545.00	96.28	26.46	69.82
643	84	13.00	546.00	96.45	26.50	69.95
644	84	13.00	547.00	96.63	26.55	70.08
645	84	13.00	548.00	96.72	26.58	70.14

If the employee's gross pay is over £645, go to page 54

Monthly table for not contracted-out reduced rate contributions for use from 6 April 2006 to 5 April 2007

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, with the exception of the LEL, ET and UEL, 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 363.99	No NIC Liability, make no entries on forms P11 and P14					
364	364	0.00	0.00	0.00	0.00	0.00
368	364	4.00	0.00	0.00	0.00	0.00
372	364	8.00	0.00	0.00	0.00	0.00
376	364	12.00	0.00	0.00	0.00	0.00
380	364	16.00	0.00	0.00	0.00	0.00
384	364	20.00	0.00	0.00	0.00	0.00
388	364	24.00	0.00	0.00	0.00	0.00
392	364	28.00	0.00	0.00	0.00	0.00
396	364	32.00	0.00	0.00	0.00	0.00
400	364	36.00	0.00	0.00	0.00	0.00
404	364	40.00	0.00	0.00	0.00	0.00
408	364	44.00	0.00	0.00	0.00	0.00
412	364	48.00	0.00	0.00	0.00	0.00
416	364	52.00	0.00	0.00	0.00	0.00
420	364	56.00	0.00	0.00	0.00	0.00
424	364	56.00	4.00	1.06	0.29	0.77
428	364	56.00	8.00	1.76	0.48	1.28
432	364	56.00	12.00	2.47	0.68	1.79
436	364	56.00	16.00	3.17	0.87	2.30
440	364	56.00	20.00	3.89	1.07	2.82
444	364	56.00	24.00	4.59	1.26	3.33
448	364	56.00	28.00	5.29	1.45	3.84
452	364	56.00	32.00	6.00	1.65	4.35
456	364	56.00	36.00	6.70	1.84	4.86
460	364	56.00	40.00	7.42	2.04	5.38
464	364	56.00	44.00	8.12	2.23	5.89
468	364	56.00	48.00	8.82	2.42	6.40
472	364	56.00	52.00	9.53	2.62	6.91
476	364	56.00	56.00	10.23	2.81	7.42
480	364	56.00	60.00	10.95	3.01	7.94
484	364	56.00	64.00	11.65	3.20	8.45
488	364	56.00	68.00	12.35	3.39	8.96
492	364	56.00	72.00	13.06	3.59	9.47
496	364	56.00	76.00	13.76	3.78	9.98
500	364	56.00	80.00	14.48	3.98	10.50

▼ 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
504	364	56.00	84.00	15.18	4.17	11.01
508	364	56.00	88.00	15.88	4.36	11.52
512	364	56.00	92.00	16.59	4.56	12.03
516	364	56.00	96.00	17.29	4.75	12.54
520	364	56.00	100.00	18.01	4.95	13.06
524	364	56.00	104.00	18.71	5.14	13.57
528	364	56.00	108.00	19.41	5.33	14.08
532	364	56.00	112.00	20.12	5.53	14.59
536	364	56.00	116.00	20.82	5.72	15.10
540	364	56.00	120.00	21.54	5.92	15.62
544	364	56.00	124.00	22.24	6.11	16.13
548	364	56.00	128.00	22.94	6.30	16.64
552	364	56.00	132.00	23.65	6.50	17.15
556	364	56.00	136.00	24.35	6.69	17.66
560	364	56.00	140.00	25.07	6.89	18.18
564	364	56.00	144.00	25.77	7.08	18.69
568	364	56.00	148.00	26.47	7.27	19.20
572	364	56.00	152.00	27.18	7.47	19.71
576	364	56.00	156.00	27.88	7.66	20.22
580	364	56.00	160.00	28.60	7.86	20.74
584	364	56.00	164.00	29.30	8.05	21.25
588	364	56.00	168.00	30.00	8.24	21.76
592	364	56.00	172.00	30.71	8.44	22.27
596	364	56.00	176.00	31.41	8.63	22.78
600	364	56.00	180.00	32.13	8.83	23.30
604	364	56.00	184.00	32.83	9.02	23.81
608	364	56.00	188.00	33.53	9.21	24.32
612	364	56.00	192.00	34.24	9.41	24.83
616	364	56.00	196.00	34.94	9.60	25.34
620	364	56.00	200.00	35.66	9.80	25.86
624	364	56.00	204.00	36.36	9.99	26.37
628	364	56.00	208.00	37.06	10.18	26.88
632	364	56.00	212.00	37.77	10.38	27.39
636	364	56.00	216.00	38.47	10.57	27.90
640	364	56.00	220.00	39.19	10.77	28.42
644	364	56.00	224.00	39.89	10.96	28.93
648	364	56.00	228.00	40.59	11.15	29.44
652	364	56.00	232.00	41.30	11.35	29.95
656	364	56.00	236.00	42.00	11.54	30.46
660	364	56.00	240.00	42.72	11.74	30.98
664	364	56.00	244.00	43.42	11.93	31.49
668	364	56.00	248.00	44.12	12.12	32.00
672	364	56.00	252.00	44.83	12.32	32.51
676	364	56.00	256.00	45.53	12.51	33.02
680	364	56.00	260.00	46.25	12.71	33.54
684	364	56.00	264.00	46.95	12.90	34.05
688	364	56.00	268.00	47.65	13.09	34.56
692	364	56.00	272.00	48.36	13.29	35.07
696	364	56.00	276.00	49.06	13.48	35.58
700	364	56.00	280.00	49.78	13.68	36.10
704	364	56.00	284.00	50.48	13.87	36.61
708	364	56.00	288.00	51.18	14.06	37.12
712	364	56.00	292.00	51.89	14.26	37.63
716	364	56.00	296.00	52.59	14.45	38.14
720	364	56.00	300.00	53.31	14.65	38.66

Monthly table

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	
£	£	£ P	£ P	£ P	£ P	£ P
724	364	56.00	304.00	54.01	14.84	39.17
728	364	56.00	308.00	54.71	15.03	39.68
732	364	56.00	312.00	55.42	15.23	40.19
736	364	56.00	316.00	56.12	15.42	40.70
740	364	56.00	320.00	56.84	15.62	41.22
744	364	56.00	324.00	57.54	15.81	41.73
748	364	56.00	328.00	58.24	16.00	42.24
752	364	56.00	332.00	58.95	16.20	42.75
756	364	56.00	336.00	59.65	16.39	43.26
760	364	56.00	340.00	60.37	16.59	43.78
764	364	56.00	344.00	61.07	16.78	44.29
768	364	56.00	348.00	61.77	16.97	44.80
772	364	56.00	352.00	62.48	17.17	45.31
776	364	56.00	356.00	63.18	17.36	45.82
780	364	56.00	360.00	63.90	17.56	46.34
784	364	56.00	364.00	64.60	17.75	46.85
788	364	56.00	368.00	65.30	17.94	47.36
792	364	56.00	372.00	66.01	18.14	47.87
796	364	56.00	376.00	66.71	18.33	48.38
800	364	56.00	380.00	67.43	18.53	48.90
804	364	56.00	384.00	68.13	18.72	49.41
808	364	56.00	388.00	68.83	18.91	49.92
812	364	56.00	392.00	69.54	19.11	50.43
816	364	56.00	396.00	70.24	19.30	50.94
820	364	56.00	400.00	70.96	19.50	51.46
824	364	56.00	404.00	71.66	19.69	51.97
828	364	56.00	408.00	72.36	19.88	52.48
832	364	56.00	412.00	73.07	20.08	52.99
836	364	56.00	416.00	73.77	20.27	53.50
840	364	56.00	420.00	74.49	20.47	54.02
844	364	56.00	424.00	75.19	20.66	54.53
848	364	56.00	428.00	75.89	20.85	55.04
852	364	56.00	432.00	76.60	21.05	55.55
856	364	56.00	436.00	77.30	21.24	56.06
860	364	56.00	440.00	78.02	21.44	56.58
864	364	56.00	444.00	78.72	21.63	57.09
868	364	56.00	448.00	79.42	21.82	57.60
872	364	56.00	452.00	80.13	22.02	58.11
876	364	56.00	456.00	80.83	22.21	58.62
880	364	56.00	460.00	81.55	22.41	59.14
884	364	56.00	464.00	82.25	22.60	59.65
888	364	56.00	468.00	82.95	22.79	60.16
892	364	56.00	472.00	83.66	22.99	60.67
896	364	56.00	476.00	84.36	23.18	61.18
900	364	56.00	480.00	85.08	23.38	61.70
904	364	56.00	484.00	85.78	23.57	62.21
908	364	56.00	488.00	86.48	23.76	62.72
912	364	56.00	492.00	87.19	23.96	63.23
916	364	56.00	496.00	87.89	24.15	63.74
920	364	56.00	500.00	88.61	24.35	64.26
924	364	56.00	504.00	89.31	24.54	64.77
928	364	56.00	508.00	90.01	24.73	65.28
932	364	56.00	512.00	90.72	24.93	65.79
936	364	56.00	516.00	91.42	25.12	66.30
940	364	56.00	520.00	92.14	25.32	66.82

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
944	364	56.00	524.00	92.84	25.51	67.33
948	364	56.00	528.00	93.54	25.70	67.84
952	364	56.00	532.00	94.25	25.90	68.35
956	364	56.00	536.00	94.95	26.09	68.86
960	364	56.00	540.00	95.67	26.29	69.38
964	364	56.00	544.00	96.37	26.48	69.89
968	364	56.00	548.00	97.07	26.67	70.40
972	364	56.00	552.00	97.78	26.87	70.91
976	364	56.00	556.00	98.48	27.06	71.42
980	364	56.00	560.00	99.20	27.26	71.94
984	364	56.00	564.00	99.90	27.45	72.45
988	364	56.00	568.00	100.60	27.64	72.96
992	364	56.00	572.00	101.31	27.84	73.47
996	364	56.00	576.00	102.01	28.03	73.98
1000	364	56.00	580.00	102.73	28.23	74.50
1004	364	56.00	584.00	103.43	28.42	75.01
1008	364	56.00	588.00	104.13	28.61	75.52
1012	364	56.00	592.00	104.84	28.81	76.03
1016	364	56.00	596.00	105.54	29.00	76.54
1020	364	56.00	600.00	106.26	29.20	77.06
1024	364	56.00	604.00	106.96	29.39	77.57
1028	364	56.00	608.00	107.66	29.58	78.08
1032	364	56.00	612.00	108.37	29.78	78.59
1036	364	56.00	616.00	109.07	29.97	79.10
1040	364	56.00	620.00	109.79	30.17	79.62
1044	364	56.00	624.00	110.49	30.36	80.13
1048	364	56.00	628.00	111.19	30.55	80.64
1052	364	56.00	632.00	111.90	30.75	81.15
1056	364	56.00	636.00	112.60	30.94	81.66
1060	364	56.00	640.00	113.32	31.14	82.18
1064	364	56.00	644.00	114.02	31.33	82.69
1068	364	56.00	648.00	114.72	31.52	83.20
1072	364	56.00	652.00	115.43	31.72	83.71
1076	364	56.00	656.00	116.13	31.91	84.22
1080	364	56.00	660.00	116.85	32.11	84.74
1084	364	56.00	664.00	117.55	32.30	85.25
1088	364	56.00	668.00	118.25	32.49	85.76
1092	364	56.00	672.00	118.96	32.69	86.27
1096	364	56.00	676.00	119.66	32.88	86.78
1100	364	56.00	680.00	120.38	33.08	87.30
1104	364	56.00	684.00	121.08	33.27	87.81
1108	364	56.00	688.00	121.78	33.46	88.32
1112	364	56.00	692.00	122.49	33.66	88.83
1116	364	56.00	696.00	123.19	33.85	89.34
1120	364	56.00	700.00	123.91	34.05	89.86
1124	364	56.00	704.00	124.61	34.24	90.37
1128	364	56.00	708.00	125.31	34.43	90.88
1132	364	56.00	712.00	126.02	34.63	91.39
1136	364	56.00	716.00	126.72	34.82	91.90
1140	364	56.00	720.00	127.44	35.02	92.42
1144	364	56.00	724.00	128.14	35.21	92.93
1148	364	56.00	728.00	128.84	35.40	93.44
1152	364	56.00	732.00	129.55	35.60	93.95
1156	364	56.00	736.00	130.25	35.79	94.46
1160	364	56.00	740.00	130.97	35.99	94.98

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
1164	364	56.00	744.00	131.67	36.18	95.49
1168	364	56.00	748.00	132.37	36.37	96.00
1172	364	56.00	752.00	133.08	36.57	96.51
1176	364	56.00	756.00	133.78	36.76	97.02
1180	364	56.00	760.00	134.50	36.96	97.54
1184	364	56.00	764.00	135.20	37.15	98.05
1188	364	56.00	768.00	135.90	37.34	98.56
1192	364	56.00	772.00	136.61	37.54	99.07
1196	364	56.00	776.00	137.31	37.73	99.58
1200	364	56.00	780.00	138.03	37.93	100.10
1204	364	56.00	784.00	138.73	38.12	100.61
1208	364	56.00	788.00	139.43	38.31	101.12
1212	364	56.00	792.00	140.14	38.51	101.63
1216	364	56.00	796.00	140.84	38.70	102.14
1220	364	56.00	800.00	141.56	38.90	102.66
1224	364	56.00	804.00	142.26	39.09	103.17
1228	364	56.00	808.00	142.96	39.28	103.68
1232	364	56.00	812.00	143.67	39.48	104.19
1236	364	56.00	816.00	144.37	39.67	104.70
1240	364	56.00	820.00	145.09	39.87	105.22
1244	364	56.00	824.00	145.79	40.06	105.73
1248	364	56.00	828.00	146.49	40.25	106.24
1252	364	56.00	832.00	147.20	40.45	106.75
1256	364	56.00	836.00	147.90	40.64	107.26
1260	364	56.00	840.00	148.62	40.84	107.78
1264	364	56.00	844.00	149.32	41.03	108.29
1268	364	56.00	848.00	150.02	41.22	108.80
1272	364	56.00	852.00	150.73	41.42	109.31
1276	364	56.00	856.00	151.43	41.61	109.82
1280	364	56.00	860.00	152.15	41.81	110.34
1284	364	56.00	864.00	152.85	42.00	110.85
1288	364	56.00	868.00	153.55	42.19	111.36
1292	364	56.00	872.00	154.26	42.39	111.87
1296	364	56.00	876.00	154.96	42.58	112.38
1300	364	56.00	880.00	155.68	42.78	112.90
1304	364	56.00	884.00	156.38	42.97	113.41
1308	364	56.00	888.00	157.08	43.16	113.92
1312	364	56.00	892.00	157.79	43.36	114.43
1316	364	56.00	896.00	158.49	43.55	114.94
1320	364	56.00	900.00	159.21	43.75	115.46
1324	364	56.00	904.00	159.91	43.94	115.97
1328	364	56.00	908.00	160.61	44.13	116.48
1332	364	56.00	912.00	161.32	44.33	116.99
1336	364	56.00	916.00	162.02	44.52	117.50
1340	364	56.00	920.00	162.74	44.72	118.02
1344	364	56.00	924.00	163.44	44.91	118.53
1348	364	56.00	928.00	164.14	45.10	119.04
1352	364	56.00	932.00	164.85	45.30	119.55
1356	364	56.00	936.00	165.55	45.49	120.06
1360	364	56.00	940.00	166.27	45.69	120.58
1364	364	56.00	944.00	166.97	45.88	121.09
1368	364	56.00	948.00	167.67	46.07	121.60
1372	364	56.00	952.00	168.38	46.27	122.11
1376	364	56.00	956.00	169.08	46.46	122.62
1380	364	56.00	960.00	169.80	46.66	123.14

▼ 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
1384	364	56.00	964.00	170.50	46.85	123.65
1388	364	56.00	968.00	171.20	47.04	124.16
1392	364	56.00	972.00	171.91	47.24	124.67
1396	364	56.00	976.00	172.61	47.43	125.18
1400	364	56.00	980.00	173.33	47.63	125.70
1404	364	56.00	984.00	174.03	47.82	126.21
1408	364	56.00	988.00	174.73	48.01	126.72
1412	364	56.00	992.00	175.44	48.21	127.23
1416	364	56.00	996.00	176.14	48.40	127.74
1420	364	56.00	1000.00	176.86	48.60	128.26
1424	364	56.00	1004.00	177.56	48.79	128.77
1428	364	56.00	1008.00	178.26	48.98	129.28
1432	364	56.00	1012.00	178.97	49.18	129.79
1436	364	56.00	1016.00	179.67	49.37	130.30
1440	364	56.00	1020.00	180.39	49.57	130.82
1444	364	56.00	1024.00	181.09	49.76	131.33
1448	364	56.00	1028.00	181.79	49.95	131.84
1452	364	56.00	1032.00	182.50	50.15	132.35
1456	364	56.00	1036.00	183.20	50.34	132.86
1460	364	56.00	1040.00	183.92	50.54	133.38
1464	364	56.00	1044.00	184.62	50.73	133.89
1468	364	56.00	1048.00	185.32	50.92	134.40
1472	364	56.00	1052.00	186.03	51.12	134.91
1476	364	56.00	1056.00	186.73	51.31	135.42
1480	364	56.00	1060.00	187.45	51.51	135.94
1484	364	56.00	1064.00	188.15	51.70	136.45
1488	364	56.00	1068.00	188.85	51.89	136.96
1492	364	56.00	1072.00	189.56	52.09	137.47
1496	364	56.00	1076.00	190.26	52.28	137.98
1500	364	56.00	1080.00	190.98	52.48	138.50
1504	364	56.00	1084.00	191.68	52.67	139.01
1508	364	56.00	1088.00	192.38	52.86	139.52
1512	364	56.00	1092.00	193.09	53.06	140.03
1516	364	56.00	1096.00	193.79	53.25	140.54
1520	364	56.00	1100.00	194.51	53.45	141.06
1524	364	56.00	1104.00	195.21	53.64	141.57
1528	364	56.00	1108.00	195.91	53.83	142.08
1532	364	56.00	1112.00	196.62	54.03	142.59
1536	364	56.00	1116.00	197.32	54.22	143.10
1540	364	56.00	1120.00	198.04	54.42	143.62
1544	364	56.00	1124.00	198.74	54.61	144.13
1548	364	56.00	1128.00	199.44	54.80	144.64
1552	364	56.00	1132.00	200.15	55.00	145.15
1556	364	56.00	1136.00	200.85	55.19	145.66
1560	364	56.00	1140.00	201.57	55.39	146.18
1564	364	56.00	1144.00	202.27	55.58	146.69
1568	364	56.00	1148.00	202.97	55.77	147.20
1572	364	56.00	1152.00	203.68	55.97	147.71
1576	364	56.00	1156.00	204.38	56.16	148.22
1580	364	56.00	1160.00	205.10	56.36	148.74
1584	364	56.00	1164.00	205.80	56.55	149.25
1588	364	56.00	1168.00	206.50	56.74	149.76
1592	364	56.00	1172.00	207.21	56.94	150.27
1596	364	56.00	1176.00	207.91	57.13	150.78
1600	364	56.00	1180.00	208.63	57.33	151.30

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
1604	364	56.00	1184.00	209.33	57.52	151.81
1608	364	56.00	1188.00	210.03	57.71	152.32
1612	364	56.00	1192.00	210.74	57.91	152.83
1616	364	56.00	1196.00	211.44	58.10	153.34
1620	364	56.00	1200.00	212.16	58.30	153.86
1624	364	56.00	1204.00	212.86	58.49	154.37
1628	364	56.00	1208.00	213.56	58.68	154.88
1632	364	56.00	1212.00	214.27	58.88	155.39
1636	364	56.00	1216.00	214.97	59.07	155.90
1640	364	56.00	1220.00	215.69	59.27	156.42
1644	364	56.00	1224.00	216.39	59.46	156.93
1648	364	56.00	1228.00	217.09	59.65	157.44
1652	364	56.00	1232.00	217.80	59.85	157.95
1656	364	56.00	1236.00	218.50	60.04	158.46
1660	364	56.00	1240.00	219.22	60.24	158.98
1664	364	56.00	1244.00	219.92	60.43	159.49
1668	364	56.00	1248.00	220.62	60.62	160.00
1672	364	56.00	1252.00	221.33	60.82	160.51
1676	364	56.00	1256.00	222.03	61.01	161.02
1680	364	56.00	1260.00	222.75	61.21	161.54
1684	364	56.00	1264.00	223.45	61.40	162.05
1688	364	56.00	1268.00	224.15	61.59	162.56
1692	364	56.00	1272.00	224.86	61.79	163.07
1696	364	56.00	1276.00	225.56	61.98	163.58
1700	364	56.00	1280.00	226.28	62.18	164.10
1704	364	56.00	1284.00	226.98	62.37	164.61
1708	364	56.00	1288.00	227.68	62.56	165.12
1712	364	56.00	1292.00	228.39	62.76	165.63
1716	364	56.00	1296.00	229.09	62.95	166.14
1720	364	56.00	1300.00	229.81	63.15	166.66
1724	364	56.00	1304.00	230.51	63.34	167.17
1728	364	56.00	1308.00	231.21	63.53	167.68
1732	364	56.00	1312.00	231.92	63.73	168.19
1736	364	56.00	1316.00	232.62	63.92	168.70
1740	364	56.00	1320.00	233.34	64.12	169.22
1744	364	56.00	1324.00	234.04	64.31	169.73
1748	364	56.00	1328.00	234.74	64.50	170.24
1752	364	56.00	1332.00	235.45	64.70	170.75
1756	364	56.00	1336.00	236.15	64.89	171.26
1760	364	56.00	1340.00	236.87	65.09	171.78
1764	364	56.00	1344.00	237.57	65.28	172.29
1768	364	56.00	1348.00	238.27	65.47	172.80
1772	364	56.00	1352.00	238.98	65.67	173.31
1776	364	56.00	1356.00	239.68	65.86	173.82
1780	364	56.00	1360.00	240.40	66.06	174.34
1784	364	56.00	1364.00	241.10	66.25	174.85
1788	364	56.00	1368.00	241.80	66.44	175.36
1792	364	56.00	1372.00	242.51	66.64	175.87
1796	364	56.00	1376.00	243.21	66.83	176.38
1800	364	56.00	1380.00	243.93	67.03	176.90
1804	364	56.00	1384.00	244.63	67.22	177.41
1808	364	56.00	1388.00	245.33	67.41	177.92
1812	364	56.00	1392.00	246.04	67.61	178.43
1816	364	56.00	1396.00	246.74	67.80	178.94
1820	364	56.00	1400.00	247.46	68.00	179.46

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	1a	1b	1c	1d	1e	
£	£	£ P	£ P	£ P	£ P	£ P
1824	364	56.00	1404.00	248.16	68.19	179.97
1828	364	56.00	1408.00	248.86	68.38	180.48
1832	364	56.00	1412.00	249.57	68.58	180.99
1836	364	56.00	1416.00	250.27	68.77	181.50
1840	364	56.00	1420.00	250.99	68.97	182.02
1844	364	56.00	1424.00	251.69	69.16	182.53
1848	364	56.00	1428.00	252.39	69.35	183.04
1852	364	56.00	1432.00	253.10	69.55	183.55
1856	364	56.00	1436.00	253.80	69.74	184.06
1860	364	56.00	1440.00	254.52	69.94	184.58
1864	364	56.00	1444.00	255.22	70.13	185.09
1868	364	56.00	1448.00	255.92	70.32	185.60
1872	364	56.00	1452.00	256.63	70.52	186.11
1876	364	56.00	1456.00	257.33	70.71	186.62
1880	364	56.00	1460.00	258.05	70.91	187.14
1884	364	56.00	1464.00	258.75	71.10	187.65
1888	364	56.00	1468.00	259.45	71.29	188.16
1892	364	56.00	1472.00	260.16	71.49	188.67
1896	364	56.00	1476.00	260.86	71.68	189.18
1900	364	56.00	1480.00	261.58	71.88	189.70
1904	364	56.00	1484.00	262.28	72.07	190.21
1908	364	56.00	1488.00	262.98	72.26	190.72
1912	364	56.00	1492.00	263.69	72.46	191.23
1916	364	56.00	1496.00	264.39	72.65	191.74
1920	364	56.00	1500.00	265.11	72.85	192.26
1924	364	56.00	1504.00	265.81	73.04	192.77
1928	364	56.00	1508.00	266.51	73.23	193.28
1932	364	56.00	1512.00	267.22	73.43	193.79
1936	364	56.00	1516.00	267.92	73.62	194.30
1940	364	56.00	1520.00	268.64	73.82	194.82
1944	364	56.00	1524.00	269.34	74.01	195.33
1948	364	56.00	1528.00	270.04	74.20	195.84
1952	364	56.00	1532.00	270.75	74.40	196.35
1956	364	56.00	1536.00	271.45	74.59	196.86
1960	364	56.00	1540.00	272.17	74.79	197.38
1964	364	56.00	1544.00	272.87	74.98	197.89
1968	364	56.00	1548.00	273.57	75.17	198.40
1972	364	56.00	1552.00	274.28	75.37	198.91
1976	364	56.00	1556.00	274.98	75.56	199.42
1980	364	56.00	1560.00	275.70	75.76	199.94
1984	364	56.00	1564.00	276.40	75.95	200.45
1988	364	56.00	1568.00	277.10	76.14	200.96
1992	364	56.00	1572.00	277.81	76.34	201.47
1996	364	56.00	1576.00	278.51	76.53	201.98
2000	364	56.00	1580.00	279.23	76.73	202.50
2004	364	56.00	1584.00	279.93	76.92	203.01
2008	364	56.00	1588.00	280.63	77.11	203.52
2012	364	56.00	1592.00	281.34	77.31	204.03
2016	364	56.00	1596.00	282.04	77.50	204.54
2020	364	56.00	1600.00	282.76	77.70	205.06
2024	364	56.00	1604.00	283.46	77.89	205.57
2028	364	56.00	1608.00	284.16	78.08	206.08
2032	364	56.00	1612.00	284.87	78.28	206.59
2036	364	56.00	1616.00	285.57	78.47	207.10
2040	364	56.00	1620.00	286.29	78.67	207.62

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
2044	364	56.00	1624.00	286.99	78.86	208.13
2048	364	56.00	1628.00	287.69	79.05	208.64
2052	364	56.00	1632.00	288.40	79.25	209.15
2056	364	56.00	1636.00	289.10	79.44	209.66
2060	364	56.00	1640.00	289.82	79.64	210.18
2064	364	56.00	1644.00	290.52	79.83	210.69
2068	364	56.00	1648.00	291.22	80.02	211.20
2072	364	56.00	1652.00	291.93	80.22	211.71
2076	364	56.00	1656.00	292.63	80.41	212.22
2080	364	56.00	1660.00	293.35	80.61	212.74
2084	364	56.00	1664.00	294.05	80.80	213.25
2088	364	56.00	1668.00	294.75	80.99	213.76
2092	364	56.00	1672.00	295.46	81.19	214.27
2096	364	56.00	1676.00	296.16	81.38	214.78
2100	364	56.00	1680.00	296.88	81.58	215.30
2104	364	56.00	1684.00	297.58	81.77	215.81
2108	364	56.00	1688.00	298.28	81.96	216.32
2112	364	56.00	1692.00	298.99	82.16	216.83
2116	364	56.00	1696.00	299.69	82.35	217.34
2120	364	56.00	1700.00	300.41	82.55	217.86
2124	364	56.00	1704.00	301.11	82.74	218.37
2128	364	56.00	1708.00	301.81	82.93	218.88
2132	364	56.00	1712.00	302.52	83.13	219.39
2136	364	56.00	1716.00	303.22	83.32	219.90
2140	364	56.00	1720.00	303.94	83.52	220.42
2144	364	56.00	1724.00	304.64	83.71	220.93
2148	364	56.00	1728.00	305.34	83.90	221.44
2152	364	56.00	1732.00	306.05	84.10	221.95
2156	364	56.00	1736.00	306.75	84.29	222.46
2160	364	56.00	1740.00	307.47	84.49	222.98
2164	364	56.00	1744.00	308.17	84.68	223.49
2168	364	56.00	1748.00	308.87	84.87	224.00
2172	364	56.00	1752.00	309.58	85.07	224.51
2176	364	56.00	1756.00	310.28	85.26	225.02
2180	364	56.00	1760.00	311.00	85.46	225.54
2184	364	56.00	1764.00	311.70	85.65	226.05
2188	364	56.00	1768.00	312.40	85.84	226.56
2192	364	56.00	1772.00	313.11	86.04	227.07
2196	364	56.00	1776.00	313.81	86.23	227.58
2200	364	56.00	1780.00	314.53	86.43	228.10
2204	364	56.00	1784.00	315.23	86.62	228.61
2208	364	56.00	1788.00	315.93	86.81	229.12
2212	364	56.00	1792.00	316.64	87.01	229.63
2216	364	56.00	1796.00	317.34	87.20	230.14
2220	364	56.00	1800.00	318.06	87.40	230.66
2224	364	56.00	1804.00	318.76	87.59	231.17
2228	364	56.00	1808.00	319.46	87.78	231.68
2232	364	56.00	1812.00	320.17	87.98	232.19
2236	364	56.00	1816.00	320.87	88.17	232.70
2240	364	56.00	1820.00	321.59	88.37	233.22
2244	364	56.00	1824.00	322.29	88.56	233.73
2248	364	56.00	1828.00	322.99	88.75	234.24
2252	364	56.00	1832.00	323.70	88.95	234.75
2256	364	56.00	1836.00	324.40	89.14	235.26
2260	364	56.00	1840.00	325.12	89.34	235.78

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
2264	364	56.00	1844.00	325.82	89.53	236.29
2268	364	56.00	1848.00	326.52	89.72	236.80
2272	364	56.00	1852.00	327.23	89.92	237.31
2276	364	56.00	1856.00	327.93	90.11	237.82
2280	364	56.00	1860.00	328.65	90.31	238.34
2284	364	56.00	1864.00	329.35	90.50	238.85
2288	364	56.00	1868.00	330.05	90.69	239.36
2292	364	56.00	1872.00	330.76	90.89	239.87
2296	364	56.00	1876.00	331.46	91.08	240.38
2300	364	56.00	1880.00	332.18	91.28	240.90
2304	364	56.00	1884.00	332.88	91.47	241.41
2308	364	56.00	1888.00	333.58	91.66	241.92
2312	364	56.00	1892.00	334.29	91.86	242.43
2316	364	56.00	1896.00	334.99	92.05	242.94
2320	364	56.00	1900.00	335.71	92.25	243.46
2324	364	56.00	1904.00	336.41	92.44	243.97
2328	364	56.00	1908.00	337.11	92.63	244.48
2332	364	56.00	1912.00	337.82	92.83	244.99
2336	364	56.00	1916.00	338.52	93.02	245.50
2340	364	56.00	1920.00	339.24	93.22	246.02
2344	364	56.00	1924.00	339.94	93.41	246.53
2348	364	56.00	1928.00	340.64	93.60	247.04
2352	364	56.00	1932.00	341.35	93.80	247.55
2356	364	56.00	1936.00	342.05	93.99	248.06
2360	364	56.00	1940.00	342.77	94.19	248.58
2364	364	56.00	1944.00	343.47	94.38	249.09
2368	364	56.00	1948.00	344.17	94.57	249.60
2372	364	56.00	1952.00	344.88	94.77	250.11
2376	364	56.00	1956.00	345.58	94.96	250.62
2380	364	56.00	1960.00	346.30	95.16	251.14
2384	364	56.00	1964.00	347.00	95.35	251.65
2388	364	56.00	1968.00	347.70	95.54	252.16
2392	364	56.00	1972.00	348.41	95.74	252.67
2396	364	56.00	1976.00	349.11	95.93	253.18
2400	364	56.00	1980.00	349.83	96.13	253.70
2404	364	56.00	1984.00	350.53	96.32	254.21
2408	364	56.00	1988.00	351.23	96.51	254.72
2412	364	56.00	1992.00	351.94	96.71	255.23
2416	364	56.00	1996.00	352.64	96.90	255.74
2420	364	56.00	2000.00	353.36	97.10	256.26
2424	364	56.00	2004.00	354.06	97.29	256.77
2428	364	56.00	2008.00	354.76	97.48	257.28
2432	364	56.00	2012.00	355.47	97.68	257.79
2436	364	56.00	2016.00	356.17	97.87	258.30
2440	364	56.00	2020.00	356.89	98.07	258.82
2444	364	56.00	2024.00	357.59	98.26	259.33
2448	364	56.00	2028.00	358.29	98.45	259.84
2452	364	56.00	2032.00	359.00	98.65	260.35
2456	364	56.00	2036.00	359.70	98.84	260.86
2460	364	56.00	2040.00	360.42	99.04	261.38
2464	364	56.00	2044.00	361.12	99.23	261.89
2468	364	56.00	2048.00	361.82	99.42	262.40
2472	364	56.00	2052.00	362.53	99.62	262.91
2476	364	56.00	2056.00	363.23	99.81	263.42
2480	364	56.00	2060.00	363.95	100.01	263.94

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
2484	364	56.00	2064.00	364.65	100.20	264.45
2488	364	56.00	2068.00	365.35	100.39	264.96
2492	364	56.00	2072.00	366.06	100.59	265.47
2496	364	56.00	2076.00	366.76	100.78	265.98
2500	364	56.00	2080.00	367.48	100.98	266.50
2504	364	56.00	2084.00	368.18	101.17	267.01
2508	364	56.00	2088.00	368.88	101.36	267.52
2512	364	56.00	2092.00	369.59	101.56	268.03
2516	364	56.00	2096.00	370.29	101.75	268.54
2520	364	56.00	2100.00	371.01	101.95	269.06
2524	364	56.00	2104.00	371.71	102.14	269.57
2528	364	56.00	2108.00	372.41	102.33	270.08
2532	364	56.00	2112.00	373.12	102.53	270.59
2536	364	56.00	2116.00	373.82	102.72	271.10
2540	364	56.00	2120.00	374.54	102.92	271.62
2544	364	56.00	2124.00	375.24	103.11	272.13
2548	364	56.00	2128.00	375.94	103.30	272.64
2552	364	56.00	2132.00	376.65	103.50	273.15
2556	364	56.00	2136.00	377.35	103.69	273.66
2560	364	56.00	2140.00	378.07	103.89	274.18
2564	364	56.00	2144.00	378.77	104.08	274.69
2568	364	56.00	2148.00	379.47	104.27	275.20
2572	364	56.00	2152.00	380.18	104.47	275.71
2576	364	56.00	2156.00	380.88	104.66	276.22
2580	364	56.00	2160.00	381.60	104.86	276.74
2584	364	56.00	2164.00	382.30	105.05	277.25
2588	364	56.00	2168.00	383.00	105.24	277.76
2592	364	56.00	2172.00	383.71	105.44	278.27
2596	364	56.00	2176.00	384.41	105.63	278.78
2600	364	56.00	2180.00	385.13	105.83	279.30
2604	364	56.00	2184.00	385.83	106.02	279.81
2608	364	56.00	2188.00	386.53	106.21	280.32
2612	364	56.00	2192.00	387.24	106.41	280.83
2616	364	56.00	2196.00	387.94	106.60	281.34
2620	364	56.00	2200.00	388.66	106.80	281.86
2624	364	56.00	2204.00	389.36	106.99	282.37
2628	364	56.00	2208.00	390.06	107.18	282.88
2632	364	56.00	2212.00	390.77	107.38	283.39
2636	364	56.00	2216.00	391.47	107.57	283.90
2640	364	56.00	2220.00	392.19	107.77	284.42
2644	364	56.00	2224.00	392.89	107.96	284.93
2648	364	56.00	2228.00	393.59	108.15	285.44
2652	364	56.00	2232.00	394.30	108.35	285.95
2656	364	56.00	2236.00	395.00	108.54	286.46
2660	364	56.00	2240.00	395.72	108.74	286.98
2664	364	56.00	2244.00	396.42	108.93	287.49
2668	364	56.00	2248.00	397.12	109.12	288.00
2672	364	56.00	2252.00	397.83	109.32	288.51
2676	364	56.00	2256.00	398.53	109.51	289.02
2680	364	56.00	2260.00	399.25	109.71	289.54
2684	364	56.00	2264.00	399.95	109.90	290.05
2688	364	56.00	2268.00	400.65	110.09	290.56
2692	364	56.00	2272.00	401.36	110.29	291.07
2696	364	56.00	2276.00	402.06	110.48	291.58
2700	364	56.00	2280.00	402.78	110.68	292.10

▼ Employee's Earnings up to and including the UEL	Earnings at the LEL (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the 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
2704	364	56.00	2284.00	403.48	110.87	292.61
2708	364	56.00	2288.00	404.18	111.06	293.12
2712	364	56.00	2292.00	404.89	111.26	293.63
2716	364	56.00	2296.00	405.59	111.45	294.14
2720	364	56.00	2300.00	406.31	111.65	294.66
2724	364	56.00	2304.00	407.01	111.84	295.17
2728	364	56.00	2308.00	407.71	112.03	295.68
2732	364	56.00	2312.00	408.42	112.23	296.19
2736	364	56.00	2316.00	409.12	112.42	296.70
2740	364	56.00	2320.00	409.84	112.62	297.22
2744	364	56.00	2324.00	410.54	112.81	297.73
2748	364	56.00	2328.00	411.24	113.00	298.24
2752	364	56.00	2332.00	411.95	113.20	298.75
2756	364	56.00	2336.00	412.65	113.39	299.26
2760	364	56.00	2340.00	413.37	113.59	299.78
2764	364	56.00	2344.00	414.07	113.78	300.29
2768	364	56.00	2348.00	414.77	113.97	300.80
2772	364	56.00	2352.00	415.48	114.17	301.31
2776	364	56.00	2356.00	416.18	114.36	301.82
2780	364	56.00	2360.00	416.90	114.56	302.34
2784	364	56.00	2364.00	417.60	114.75	302.85
2788	364	56.00	2368.00	418.30	114.94	303.36
2792	364	56.00	2372.00	418.92	115.11	303.81
2795	364	56.00	2375.00	419.19	115.19	304.00

If the employee's gross pay is over £2795, go to page 54

Weekly table for employees who are State Pension age or over-employer only contributions for use from 6 April 2006 to 5 April 2007

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, with the exception of the LEL, ET and UEL, 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 83.99	No NIC Liability, make no entries on forms P11 and P14			
84	84	0.00	0.00	0.00
85	84	1.00	0.00	0.00
86	84	2.00	0.00	0.00
87	84	3.00	0.00	0.00
88	84	4.00	0.00	0.00
89	84	5.00	0.00	0.00
90	84	6.00	0.00	0.00
91	84	7.00	0.00	0.00
92	84	8.00	0.00	0.00
93	84	9.00	0.00	0.00
94	84	10.00	0.00	0.00
95	84	11.00	0.00	0.00
96	84	12.00	0.00	0.00
97	84	13.00	0.00	0.00
98	84	13.00	1.00	0.19
99	84	13.00	2.00	0.32
100	84	13.00	3.00	0.45
101	84	13.00	4.00	0.58
102	84	13.00	5.00	0.70
103	84	13.00	6.00	0.83
104	84	13.00	7.00	0.96
105	84	13.00	8.00	1.09
106	84	13.00	9.00	1.22
107	84	13.00	10.00	1.34
108	84	13.00	11.00	1.47
109	84	13.00	12.00	1.60
110	84	13.00	13.00	1.73
111	84	13.00	14.00	1.86
112	84	13.00	15.00	1.98
113	84	13.00	16.00	2.11
114	84	13.00	17.00	2.24
115	84	13.00	18.00	2.37
116	84	13.00	19.00	2.50
117	84	13.00	20.00	2.62
118	84	13.00	21.00	2.75

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
119	84	13.00	22.00	2.88
120	84	13.00	23.00	3.01
121	84	13.00	24.00	3.14
122	84	13.00	25.00	3.26
123	84	13.00	26.00	3.39
124	84	13.00	27.00	3.52
125	84	13.00	28.00	3.65
126	84	13.00	29.00	3.78
127	84	13.00	30.00	3.90
128	84	13.00	31.00	4.03
129	84	13.00	32.00	4.16
130	84	13.00	33.00	4.29
131	84	13.00	34.00	4.42
132	84	13.00	35.00	4.54
133	84	13.00	36.00	4.67
134	84	13.00	37.00	4.80
135	84	13.00	38.00	4.93
136	84	13.00	39.00	5.06
137	84	13.00	40.00	5.18
138	84	13.00	41.00	5.31
139	84	13.00	42.00	5.44
140	84	13.00	43.00	5.57
141	84	13.00	44.00	5.70
142	84	13.00	45.00	5.82
143	84	13.00	46.00	5.95
144	84	13.00	47.00	6.08
145	84	13.00	48.00	6.21
146	84	13.00	49.00	6.34
147	84	13.00	50.00	6.46
148	84	13.00	51.00	6.59
149	84	13.00	52.00	6.72
150	84	13.00	53.00	6.85
151	84	13.00	54.00	6.98
152	84	13.00	55.00	7.10
153	84	13.00	56.00	7.23
154	84	13.00	57.00	7.36
155	84	13.00	58.00	7.49
156	84	13.00	59.00	7.62
157	84	13.00	60.00	7.74
158	84	13.00	61.00	7.87
159	84	13.00	62.00	8.00
160	84	13.00	63.00	8.13
161	84	13.00	64.00	8.26
162	84	13.00	65.00	8.38
163	84	13.00	66.00	8.51
164	84	13.00	67.00	8.64
165	84	13.00	68.00	8.77
166	84	13.00	69.00	8.90
167	84	13.00	70.00	9.02
168	84	13.00	71.00	9.15
169	84	13.00	72.00	9.28
170	84	13.00	73.00	9.41
171	84	13.00	74.00	9.54
172	84	13.00	75.00	9.66
173	84	13.00	76.00	9.79

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
174	84	13.00	77.00	9.92
175	84	13.00	78.00	10.05
176	84	13.00	79.00	10.18
177	84	13.00	80.00	10.30
178	84	13.00	81.00	10.43
179	84	13.00	82.00	10.56
180	84	13.00	83.00	10.69
181	84	13.00	84.00	10.82
182	84	13.00	85.00	10.94
183	84	13.00	86.00	11.07
184	84	13.00	87.00	11.20
185	84	13.00	88.00	11.33
186	84	13.00	89.00	11.46
187	84	13.00	90.00	11.58
188	84	13.00	91.00	11.71
189	84	13.00	92.00	11.84
190	84	13.00	93.00	11.97
191	84	13.00	94.00	12.10
192	84	13.00	95.00	12.22
193	84	13.00	96.00	12.35
194	84	13.00	97.00	12.48
195	84	13.00	98.00	12.61
196	84	13.00	99.00	12.74
197	84	13.00	100.00	12.86
198	84	13.00	101.00	12.99
199	84	13.00	102.00	13.12
200	84	13.00	103.00	13.25
201	84	13.00	104.00	13.38
202	84	13.00	105.00	13.50
203	84	13.00	106.00	13.63
204	84	13.00	107.00	13.76
205	84	13.00	108.00	13.89
206	84	13.00	109.00	14.02
207	84	13.00	110.00	14.14
208	84	13.00	111.00	14.27
209	84	13.00	112.00	14.40
210	84	13.00	113.00	14.53
211	84	13.00	114.00	14.66
212	84	13.00	115.00	14.78
213	84	13.00	116.00	14.91
214	84	13.00	117.00	15.04
215	84	13.00	118.00	15.17
216	84	13.00	119.00	15.30
217	84	13.00	120.00	15.42
218	84	13.00	121.00	15.55
219	84	13.00	122.00	15.68
220	84	13.00	123.00	15.81
221	84	13.00	124.00	15.94
222	84	13.00	125.00	16.06
223	84	13.00	126.00	16.19
224	84	13.00	127.00	16.32
225	84	13.00	128.00	16.45
226	84	13.00	129.00	16.58
227	84	13.00	130.00	16.70
228	84	13.00	131.00	16.83

▼ 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
229	84	13.00	132.00	16.96
230	84	13.00	133.00	17.09
231	84	13.00	134.00	17.22
232	84	13.00	135.00	17.34
233	84	13.00	136.00	17.47
234	84	13.00	137.00	17.60
235	84	13.00	138.00	17.73
236	84	13.00	139.00	17.86
237	84	13.00	140.00	17.98
238	84	13.00	141.00	18.11
239	84	13.00	142.00	18.24
240	84	13.00	143.00	18.37
241	84	13.00	144.00	18.50
242	84	13.00	145.00	18.62
243	84	13.00	146.00	18.75
244	84	13.00	147.00	18.88
245	84	13.00	148.00	19.01
246	84	13.00	149.00	19.14
247	84	13.00	150.00	19.26
248	84	13.00	151.00	19.39
249	84	13.00	152.00	19.52
250	84	13.00	153.00	19.65
251	84	13.00	154.00	19.78
252	84	13.00	155.00	19.90
253	84	13.00	156.00	20.03
254	84	13.00	157.00	20.16
255	84	13.00	158.00	20.29
256	84	13.00	159.00	20.42
257	84	13.00	160.00	20.54
258	84	13.00	161.00	20.67
259	84	13.00	162.00	20.80
260	84	13.00	163.00	20.93
261	84	13.00	164.00	21.06
262	84	13.00	165.00	21.18
263	84	13.00	166.00	21.31
264	84	13.00	167.00	21.44
265	84	13.00	168.00	21.57
266	84	13.00	169.00	21.70
267	84	13.00	170.00	21.82
268	84	13.00	171.00	21.95
269	84	13.00	172.00	22.08
270	84	13.00	173.00	22.21
271	84	13.00	174.00	22.34
272	84	13.00	175.00	22.46
273	84	13.00	176.00	22.59
274	84	13.00	177.00	22.72
275	84	13.00	178.00	22.85
276	84	13.00	179.00	22.98
277	84	13.00	180.00	23.10
278	84	13.00	181.00	23.23
279	84	13.00	182.00	23.36
280	84	13.00	183.00	23.49
281	84	13.00	184.00	23.62
282	84	13.00	185.00	23.74
283	84	13.00	186.00	23.87

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
284	84	13.00	187.00	24.00
285	84	13.00	188.00	24.13
286	84	13.00	189.00	24.26
287	84	13.00	190.00	24.38
288	84	13.00	191.00	24.51
289	84	13.00	192.00	24.64
290	84	13.00	193.00	24.77
291	84	13.00	194.00	24.90
292	84	13.00	195.00	25.02
293	84	13.00	196.00	25.15
294	84	13.00	197.00	25.28
295	84	13.00	198.00	25.41
296	84	13.00	199.00	25.54
297	84	13.00	200.00	25.66
298	84	13.00	201.00	25.79
299	84	13.00	202.00	25.92
300	84	13.00	203.00	26.05
301	84	13.00	204.00	26.18
302	84	13.00	205.00	26.30
303	84	13.00	206.00	26.43
304	84	13.00	207.00	26.56
305	84	13.00	208.00	26.69
306	84	13.00	209.00	26.82
307	84	13.00	210.00	26.94
308	84	13.00	211.00	27.07
309	84	13.00	212.00	27.20
310	84	13.00	213.00	27.33
311	84	13.00	214.00	27.46
312	84	13.00	215.00	27.58
313	84	13.00	216.00	27.71
314	84	13.00	217.00	27.84
315	84	13.00	218.00	27.97
316	84	13.00	219.00	28.10
317	84	13.00	220.00	28.22
318	84	13.00	221.00	28.35
319	84	13.00	222.00	28.48
320	84	13.00	223.00	28.61
321	84	13.00	224.00	28.74
322	84	13.00	225.00	28.86
323	84	13.00	226.00	28.99
324	84	13.00	227.00	29.12
325	84	13.00	228.00	29.25
326	84	13.00	229.00	29.38
327	84	13.00	230.00	29.50
328	84	13.00	231.00	29.63
329	84	13.00	232.00	29.76
330	84	13.00	233.00	29.89
331	84	13.00	234.00	30.02
332	84	13.00	235.00	30.14
333	84	13.00	236.00	30.27
334	84	13.00	237.00	30.40
335	84	13.00	238.00	30.53
336	84	13.00	239.00	30.66
337	84	13.00	240.00	30.78
338	84	13.00	241.00	30.91

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
339	84	13.00	242.00	31.04
340	84	13.00	243.00	31.17
341	84	13.00	244.00	31.30
342	84	13.00	245.00	31.42
343	84	13.00	246.00	31.55
344	84	13.00	247.00	31.68
345	84	13.00	248.00	31.81
346	84	13.00	249.00	31.94
347	84	13.00	250.00	32.06
348	84	13.00	251.00	32.19
349	84	13.00	252.00	32.32
350	84	13.00	253.00	32.45
351	84	13.00	254.00	32.58
352	84	13.00	255.00	32.70
353	84	13.00	256.00	32.83
354	84	13.00	257.00	32.96
355	84	13.00	258.00	33.09
356	84	13.00	259.00	33.22
357	84	13.00	260.00	33.34
358	84	13.00	261.00	33.47
359	84	13.00	262.00	33.60
360	84	13.00	263.00	33.73
361	84	13.00	264.00	33.86
362	84	13.00	265.00	33.98
363	84	13.00	266.00	34.11
364	84	13.00	267.00	34.24
365	84	13.00	268.00	34.37
366	84	13.00	269.00	34.50
367	84	13.00	270.00	34.62
368	84	13.00	271.00	34.75
369	84	13.00	272.00	34.88
370	84	13.00	273.00	35.01
371	84	13.00	274.00	35.14
372	84	13.00	275.00	35.26
373	84	13.00	276.00	35.39
374	84	13.00	277.00	35.52
375	84	13.00	278.00	35.65
376	84	13.00	279.00	35.78
377	84	13.00	280.00	35.90
378	84	13.00	281.00	36.03
379	84	13.00	282.00	36.16
380	84	13.00	283.00	36.29
381	84	13.00	284.00	36.42
382	84	13.00	285.00	36.54
383	84	13.00	286.00	36.67
384	84	13.00	287.00	36.80
385	84	13.00	288.00	36.93
386	84	13.00	289.00	37.06
387	84	13.00	290.00	37.18
388	84	13.00	291.00	37.31
389	84	13.00	292.00	37.44
390	84	13.00	293.00	37.57
391	84	13.00	294.00	37.70
392	84	13.00	295.00	37.82
393	84	13.00	296.00	37.95

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
394	84	13.00	297.00	38.08
395	84	13.00	298.00	38.21
396	84	13.00	299.00	38.34
397	84	13.00	300.00	38.46
398	84	13.00	301.00	38.59
399	84	13.00	302.00	38.72
400	84	13.00	303.00	38.85
401	84	13.00	304.00	38.98
402	84	13.00	305.00	39.10
403	84	13.00	306.00	39.23
404	84	13.00	307.00	39.36
405	84	13.00	308.00	39.49
406	84	13.00	309.00	39.62
407	84	13.00	310.00	39.74
408	84	13.00	311.00	39.87
409	84	13.00	312.00	40.00
410	84	13.00	313.00	40.13
411	84	13.00	314.00	40.26
412	84	13.00	315.00	40.38
413	84	13.00	316.00	40.51
414	84	13.00	317.00	40.64
415	84	13.00	318.00	40.77
416	84	13.00	319.00	40.90
417	84	13.00	320.00	41.02
418	84	13.00	321.00	41.15
419	84	13.00	322.00	41.28
420	84	13.00	323.00	41.41
421	84	13.00	324.00	41.54
422	84	13.00	325.00	41.66
423	84	13.00	326.00	41.79
424	84	13.00	327.00	41.92
425	84	13.00	328.00	42.05
426	84	13.00	329.00	42.18
427	84	13.00	330.00	42.30
428	84	13.00	331.00	42.43
429	84	13.00	332.00	42.56
430	84	13.00	333.00	42.69
431	84	13.00	334.00	42.82
432	84	13.00	335.00	42.94
433	84	13.00	336.00	43.07
434	84	13.00	337.00	43.20
435	84	13.00	338.00	43.33
436	84	13.00	339.00	43.46
437	84	13.00	340.00	43.58
438	84	13.00	341.00	43.71
439	84	13.00	342.00	43.84
440	84	13.00	343.00	43.97
441	84	13.00	344.00	44.10
442	84	13.00	345.00	44.22
443	84	13.00	346.00	44.35
444	84	13.00	347.00	44.48
445	84	13.00	348.00	44.61
446	84	13.00	349.00	44.74
447	84	13.00	350.00	44.86
448	84	13.00	351.00	44.99

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
449	84	13.00	352.00	45.12
450	84	13.00	353.00	45.25
451	84	13.00	354.00	45.38
452	84	13.00	355.00	45.50
453	84	13.00	356.00	45.63
454	84	13.00	357.00	45.76
455	84	13.00	358.00	45.89
456	84	13.00	359.00	46.02
457	84	13.00	360.00	46.14
458	84	13.00	361.00	46.27
459	84	13.00	362.00	46.40
460	84	13.00	363.00	46.53
461	84	13.00	364.00	46.66
462	84	13.00	365.00	46.78
463	84	13.00	366.00	46.91
464	84	13.00	367.00	47.04
465	84	13.00	368.00	47.17
466	84	13.00	369.00	47.30
467	84	13.00	370.00	47.42
468	84	13.00	371.00	47.55
469	84	13.00	372.00	47.68
470	84	13.00	373.00	47.81
471	84	13.00	374.00	47.94
472	84	13.00	375.00	48.06
473	84	13.00	376.00	48.19
474	84	13.00	377.00	48.32
475	84	13.00	378.00	48.45
476	84	13.00	379.00	48.58
477	84	13.00	380.00	48.70
478	84	13.00	381.00	48.83
479	84	13.00	382.00	48.96
480	84	13.00	383.00	49.09
481	84	13.00	384.00	49.22
482	84	13.00	385.00	49.34
483	84	13.00	386.00	49.47
484	84	13.00	387.00	49.60
485	84	13.00	388.00	49.73
486	84	13.00	389.00	49.86
487	84	13.00	390.00	49.98
488	84	13.00	391.00	50.11
489	84	13.00	392.00	50.24
490	84	13.00	393.00	50.37
491	84	13.00	394.00	50.50
492	84	13.00	395.00	50.62
493	84	13.00	396.00	50.75
494	84	13.00	397.00	50.88
495	84	13.00	398.00	51.01
496	84	13.00	399.00	51.14
497	84	13.00	400.00	51.26
498	84	13.00	401.00	51.39
499	84	13.00	402.00	51.52
500	84	13.00	403.00	51.65
501	84	13.00	404.00	51.78
502	84	13.00	405.00	51.90
503	84	13.00	406.00	52.03

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
504	84	13.00	407.00	52.16
505	84	13.00	408.00	52.29
506	84	13.00	409.00	52.42
507	84	13.00	410.00	52.54
508	84	13.00	411.00	52.67
509	84	13.00	412.00	52.80
510	84	13.00	413.00	52.93
511	84	13.00	414.00	53.06
512	84	13.00	415.00	53.18
513	84	13.00	416.00	53.31
514	84	13.00	417.00	53.44
515	84	13.00	418.00	53.57
516	84	13.00	419.00	53.70
517	84	13.00	420.00	53.82
518	84	13.00	421.00	53.95
519	84	13.00	422.00	54.08
520	84	13.00	423.00	54.21
521	84	13.00	424.00	54.34
522	84	13.00	425.00	54.46
523	84	13.00	426.00	54.59
524	84	13.00	427.00	54.72
525	84	13.00	428.00	54.85
526	84	13.00	429.00	54.98
527	84	13.00	430.00	55.10
528	84	13.00	431.00	55.23
529	84	13.00	432.00	55.36
530	84	13.00	433.00	55.49
531	84	13.00	434.00	55.62
532	84	13.00	435.00	55.74
533	84	13.00	436.00	55.87
534	84	13.00	437.00	56.00
535	84	13.00	438.00	56.13
536	84	13.00	439.00	56.26
537	84	13.00	440.00	56.38
538	84	13.00	441.00	56.51
539	84	13.00	442.00	56.64
540	84	13.00	443.00	56.77
541	84	13.00	444.00	56.90
542	84	13.00	445.00	57.02
543	84	13.00	446.00	57.15
544	84	13.00	447.00	57.28
545	84	13.00	448.00	57.41
546	84	13.00	449.00	57.54
547	84	13.00	450.00	57.66
548	84	13.00	451.00	57.79
549	84	13.00	452.00	57.92
550	84	13.00	453.00	58.05
551	84	13.00	454.00	58.18
552	84	13.00	455.00	58.30
553	84	13.00	456.00	58.43
554	84	13.00	457.00	58.56
555	84	13.00	458.00	58.69
556	84	13.00	459.00	58.82
557	84	13.00	460.00	58.94
558	84	13.00	461.00	59.07

▼ 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
559	84	13.00	462.00	59.20
560	84	13.00	463.00	59.33
561	84	13.00	464.00	59.46
562	84	13.00	465.00	59.58
563	84	13.00	466.00	59.71
564	84	13.00	467.00	59.84
565	84	13.00	468.00	59.97
566	84	13.00	469.00	60.10
567	84	13.00	470.00	60.22
568	84	13.00	471.00	60.35
569	84	13.00	472.00	60.48
570	84	13.00	473.00	60.61
571	84	13.00	474.00	60.74
572	84	13.00	475.00	60.86
573	84	13.00	476.00	60.99
574	84	13.00	477.00	61.12
575	84	13.00	478.00	61.25
576	84	13.00	479.00	61.38
577	84	13.00	480.00	61.50
578	84	13.00	481.00	61.63
579	84	13.00	482.00	61.76
580	84	13.00	483.00	61.89
581	84	13.00	484.00	62.02
582	84	13.00	485.00	62.14
583	84	13.00	486.00	62.27
584	84	13.00	487.00	62.40
585	84	13.00	488.00	62.53
586	84	13.00	489.00	62.66
587	84	13.00	490.00	62.78
588	84	13.00	491.00	62.91
589	84	13.00	492.00	63.04
590	84	13.00	493.00	63.17
591	84	13.00	494.00	63.30
592	84	13.00	495.00	63.42
593	84	13.00	496.00	63.55
594	84	13.00	497.00	63.68
595	84	13.00	498.00	63.81
596	84	13.00	499.00	63.94
597	84	13.00	500.00	64.06
598	84	13.00	501.00	64.19
599	84	13.00	502.00	64.32
600	84	13.00	503.00	64.45
601	84	13.00	504.00	64.58
602	84	13.00	505.00	64.70
603	84	13.00	506.00	64.83
604	84	13.00	507.00	64.96
605	84	13.00	508.00	65.09
606	84	13.00	509.00	65.22
607	84	13.00	510.00	65.34
608	84	13.00	511.00	65.47
609	84	13.00	512.00	65.60
610	84	13.00	513.00	65.73
611	84	13.00	514.00	65.86
612	84	13.00	515.00	65.98
613	84	13.00	516.00	66.11

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
614	84	13.00	517.00	66.24
615	84	13.00	518.00	66.37
616	84	13.00	519.00	66.50
617	84	13.00	520.00	66.62
618	84	13.00	521.00	66.75
619	84	13.00	522.00	66.88
620	84	13.00	523.00	67.01
621	84	13.00	524.00	67.14
622	84	13.00	525.00	67.26
623	84	13.00	526.00	67.39
624	84	13.00	527.00	67.52
625	84	13.00	528.00	67.65
626	84	13.00	529.00	67.78
627	84	13.00	530.00	67.90
628	84	13.00	531.00	68.03
629	84	13.00	532.00	68.16
630	84	13.00	533.00	68.29
631	84	13.00	534.00	68.42
632	84	13.00	535.00	68.54
633	84	13.00	536.00	68.67
634	84	13.00	537.00	68.80
635	84	13.00	538.00	68.93
636	84	13.00	539.00	69.06
637	84	13.00	540.00	69.18
638	84	13.00	541.00	69.31
639	84	13.00	542.00	69.44
640	84	13.00	543.00	69.57
641	84	13.00	544.00	69.70
642	84	13.00	545.00	69.82
643	84	13.00	546.00	69.95
644	84	13.00	547.00	70.08
645	84	13.00	548.00	70.14

If the employee's gross pay is over £645, go to page 55

Monthly table for employees who are State Pension age or over-employer only contributions for use from 6 April 2006 to 5 April 2007

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, with the exception of the LEL, ET and UEL, 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 363.99	No NIC Liability, make no entries on forms P11 and P14			
364	364	0.00	0.00	0.00
368	364	4.00	0.00	0.00
372	364	8.00	0.00	0.00
376	364	12.00	0.00	0.00
380	364	16.00	0.00	0.00
384	364	20.00	0.00	0.00
388	364	24.00	0.00	0.00
392	364	28.00	0.00	0.00
396	364	32.00	0.00	0.00
400	364	36.00	0.00	0.00
404	364	40.00	0.00	0.00
408	364	44.00	0.00	0.00
412	364	48.00	0.00	0.00
416	364	52.00	0.00	0.00
420	364	56.00	0.00	0.00
424	364	56.00	4.00	0.77
428	364	56.00	8.00	1.28
432	364	56.00	12.00	1.79
436	364	56.00	16.00	2.30
440	364	56.00	20.00	2.82
444	364	56.00	24.00	3.33
448	364	56.00	28.00	3.84
452	364	56.00	32.00	4.35
456	364	56.00	36.00	4.86
460	364	56.00	40.00	5.38
464	364	56.00	44.00	5.89
468	364	56.00	48.00	6.40
472	364	56.00	52.00	6.91
476	364	56.00	56.00	7.42
480	364	56.00	60.00	7.94
484	364	56.00	64.00	8.45
488	364	56.00	68.00	8.96
492	364	56.00	72.00	9.47
496	364	56.00	76.00	9.98
500	364	56.00	80.00	10.50

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
504	364	56.00	84.00	11.01
508	364	56.00	88.00	11.52
512	364	56.00	92.00	12.03
516	364	56.00	96.00	12.54
520	364	56.00	100.00	13.06
524	364	56.00	104.00	13.57
528	364	56.00	108.00	14.08
532	364	56.00	112.00	14.59
536	364	56.00	116.00	15.10
540	364	56.00	120.00	15.62
544	364	56.00	124.00	16.13
548	364	56.00	128.00	16.64
552	364	56.00	132.00	17.15
556	364	56.00	136.00	17.66
560	364	56.00	140.00	18.18
564	364	56.00	144.00	18.69
568	364	56.00	148.00	19.20
572	364	56.00	152.00	19.71
576	364	56.00	156.00	20.22
580	364	56.00	160.00	20.74
584	364	56.00	164.00	21.25
588	364	56.00	168.00	21.76
592	364	56.00	172.00	22.27
596	364	56.00	176.00	22.78
600	364	56.00	180.00	23.30
604	364	56.00	184.00	23.81
608	364	56.00	188.00	24.32
612	364	56.00	192.00	24.83
616	364	56.00	196.00	25.34
620	364	56.00	200.00	25.86
624	364	56.00	204.00	26.37
628	364	56.00	208.00	26.88
632	364	56.00	212.00	27.39
636	364	56.00	216.00	27.90
640	364	56.00	220.00	28.42
644	364	56.00	224.00	28.93
648	364	56.00	228.00	29.44
652	364	56.00	232.00	29.95
656	364	56.00	236.00	30.46
660	364	56.00	240.00	30.98
664	364	56.00	244.00	31.49
668	364	56.00	248.00	32.00
672	364	56.00	252.00	32.51
676	364	56.00	256.00	33.02
680	364	56.00	260.00	33.54
684	364	56.00	264.00	34.05
688	364	56.00	268.00	34.56
692	364	56.00	272.00	35.07
696	364	56.00	276.00	35.58
700	364	56.00	280.00	36.10
704	364	56.00	284.00	36.61
708	364	56.00	288.00	37.12
712	364	56.00	292.00	37.63
716	364	56.00	296.00	38.14
720	364	56.00	300.00	38.66

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
724	364	56.00	304.00	39.17
728	364	56.00	308.00	39.68
732	364	56.00	312.00	40.19
736	364	56.00	316.00	40.70
740	364	56.00	320.00	41.22
744	364	56.00	324.00	41.73
748	364	56.00	328.00	42.24
752	364	56.00	332.00	42.75
756	364	56.00	336.00	43.26
760	364	56.00	340.00	43.78
764	364	56.00	344.00	44.29
768	364	56.00	348.00	44.80
772	364	56.00	352.00	45.31
776	364	56.00	356.00	45.82
780	364	56.00	360.00	46.34
784	364	56.00	364.00	46.85
788	364	56.00	368.00	47.36
792	364	56.00	372.00	47.87
796	364	56.00	376.00	48.38
800	364	56.00	380.00	48.90
804	364	56.00	384.00	49.41
808	364	56.00	388.00	49.92
812	364	56.00	392.00	50.43
816	364	56.00	396.00	50.94
820	364	56.00	400.00	51.46
824	364	56.00	404.00	51.97
828	364	56.00	408.00	52.48
832	364	56.00	412.00	52.99
836	364	56.00	416.00	53.50
840	364	56.00	420.00	54.02
844	364	56.00	424.00	54.53
848	364	56.00	428.00	55.04
852	364	56.00	432.00	55.55
856	364	56.00	436.00	56.06
860	364	56.00	440.00	56.58
864	364	56.00	444.00	57.09
868	364	56.00	448.00	57.60
872	364	56.00	452.00	58.11
876	364	56.00	456.00	58.62
880	364	56.00	460.00	59.14
884	364	56.00	464.00	59.65
888	364	56.00	468.00	60.16
892	364	56.00	472.00	60.67
896	364	56.00	476.00	61.18
900	364	56.00	480.00	61.70
904	364	56.00	484.00	62.21
908	364	56.00	488.00	62.72
912	364	56.00	492.00	63.23
916	364	56.00	496.00	63.74
920	364	56.00	500.00	64.26
924	364	56.00	504.00	64.77
928	364	56.00	508.00	65.28
932	364	56.00	512.00	65.79
936	364	56.00	516.00	66.30
940	364	56.00	520.00	66.82

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
944	364	56.00	524.00	67.33
948	364	56.00	528.00	67.84
952	364	56.00	532.00	68.35
956	364	56.00	536.00	68.86
960	364	56.00	540.00	69.38
964	364	56.00	544.00	69.89
968	364	56.00	548.00	70.40
972	364	56.00	552.00	70.91
976	364	56.00	556.00	71.42
980	364	56.00	560.00	71.94
984	364	56.00	564.00	72.45
988	364	56.00	568.00	72.96
992	364	56.00	572.00	73.47
996	364	56.00	576.00	73.98
1000	364	56.00	580.00	74.50
1004	364	56.00	584.00	75.01
1008	364	56.00	588.00	75.52
1012	364	56.00	592.00	76.03
1016	364	56.00	596.00	76.54
1020	364	56.00	600.00	77.06
1024	364	56.00	604.00	77.57
1028	364	56.00	608.00	78.08
1032	364	56.00	612.00	78.59
1036	364	56.00	616.00	79.10
1040	364	56.00	620.00	79.62
1044	364	56.00	624.00	80.13
1048	364	56.00	628.00	80.64
1052	364	56.00	632.00	81.15
1056	364	56.00	636.00	81.66
1060	364	56.00	640.00	82.18
1064	364	56.00	644.00	82.69
1068	364	56.00	648.00	83.20
1072	364	56.00	652.00	83.71
1076	364	56.00	656.00	84.22
1080	364	56.00	660.00	84.74
1084	364	56.00	664.00	85.25
1088	364	56.00	668.00	85.76
1092	364	56.00	672.00	86.27
1096	364	56.00	676.00	86.78
1100	364	56.00	680.00	87.30
1104	364	56.00	684.00	87.81
1108	364	56.00	688.00	88.32
1112	364	56.00	692.00	88.83
1116	364	56.00	696.00	89.34
1120	364	56.00	700.00	89.86
1124	364	56.00	704.00	90.37
1128	364	56.00	708.00	90.88
1132	364	56.00	712.00	91.39
1136	364	56.00	716.00	91.90
1140	364	56.00	720.00	92.42
1144	364	56.00	724.00	92.93
1148	364	56.00	728.00	93.44
1152	364	56.00	732.00	93.95
1156	364	56.00	736.00	94.46
1160	364	56.00	740.00	94.98

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
1164	364	56.00	744.00	95.49
1168	364	56.00	748.00	96.00
1172	364	56.00	752.00	96.51
1176	364	56.00	756.00	97.02
1180	364	56.00	760.00	97.54
1184	364	56.00	764.00	98.05
1188	364	56.00	768.00	98.56
1192	364	56.00	772.00	99.07
1196	364	56.00	776.00	99.58
1200	364	56.00	780.00	100.10
1204	364	56.00	784.00	100.61
1208	364	56.00	788.00	101.12
1212	364	56.00	792.00	101.63
1216	364	56.00	796.00	102.14
1220	364	56.00	800.00	102.66
1224	364	56.00	804.00	103.17
1228	364	56.00	808.00	103.68
1232	364	56.00	812.00	104.19
1236	364	56.00	816.00	104.70
1240	364	56.00	820.00	105.22
1244	364	56.00	824.00	105.73
1248	364	56.00	828.00	106.24
1252	364	56.00	832.00	106.75
1256	364	56.00	836.00	107.26
1260	364	56.00	840.00	107.78
1264	364	56.00	844.00	108.29
1268	364	56.00	848.00	108.80
1272	364	56.00	852.00	109.31
1276	364	56.00	856.00	109.82
1280	364	56.00	860.00	110.34
1284	364	56.00	864.00	110.85
1288	364	56.00	868.00	111.36
1292	364	56.00	872.00	111.87
1296	364	56.00	876.00	112.38
1300	364	56.00	880.00	112.90
1304	364	56.00	884.00	113.41
1308	364	56.00	888.00	113.92
1312	364	56.00	892.00	114.43
1316	364	56.00	896.00	114.94
1320	364	56.00	900.00	115.46
1324	364	56.00	904.00	115.97
1328	364	56.00	908.00	116.48
1332	364	56.00	912.00	116.99
1336	364	56.00	916.00	117.50
1340	364	56.00	920.00	118.02
1344	364	56.00	924.00	118.53
1348	364	56.00	928.00	119.04
1352	364	56.00	932.00	119.55
1356	364	56.00	936.00	120.06
1360	364	56.00	940.00	120.58
1364	364	56.00	944.00	121.09
1368	364	56.00	948.00	121.60
1372	364	56.00	952.00	122.11
1376	364	56.00	956.00	122.62
1380	364	56.00	960.00	123.14

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
1384	364	56.00	964.00	123.65
1388	364	56.00	968.00	124.16
1392	364	56.00	972.00	124.67
1396	364	56.00	976.00	125.18
1400	364	56.00	980.00	125.70
1404	364	56.00	984.00	126.21
1408	364	56.00	988.00	126.72
1412	364	56.00	992.00	127.23
1416	364	56.00	996.00	127.74
1420	364	56.00	1000.00	128.26
1424	364	56.00	1004.00	128.77
1428	364	56.00	1008.00	129.28
1432	364	56.00	1012.00	129.79
1436	364	56.00	1016.00	130.30
1440	364	56.00	1020.00	130.82
1444	364	56.00	1024.00	131.33
1448	364	56.00	1028.00	131.84
1452	364	56.00	1032.00	132.35
1456	364	56.00	1036.00	132.86
1460	364	56.00	1040.00	133.38
1464	364	56.00	1044.00	133.89
1468	364	56.00	1048.00	134.40
1472	364	56.00	1052.00	134.91
1476	364	56.00	1056.00	135.42
1480	364	56.00	1060.00	135.94
1484	364	56.00	1064.00	136.45
1488	364	56.00	1068.00	136.96
1492	364	56.00	1072.00	137.47
1496	364	56.00	1076.00	137.98
1500	364	56.00	1080.00	138.50
1504	364	56.00	1084.00	139.01
1508	364	56.00	1088.00	139.52
1512	364	56.00	1092.00	140.03
1516	364	56.00	1096.00	140.54
1520	364	56.00	1100.00	141.06
1524	364	56.00	1104.00	141.57
1528	364	56.00	1108.00	142.08
1532	364	56.00	1112.00	142.59
1536	364	56.00	1116.00	143.10
1540	364	56.00	1120.00	143.62
1544	364	56.00	1124.00	144.13
1548	364	56.00	1128.00	144.64
1552	364	56.00	1132.00	145.15
1556	364	56.00	1136.00	145.66
1560	364	56.00	1140.00	146.18
1564	364	56.00	1144.00	146.69
1568	364	56.00	1148.00	147.20
1572	364	56.00	1152.00	147.71
1576	364	56.00	1156.00	148.22
1580	364	56.00	1160.00	148.74
1584	364	56.00	1164.00	149.25
1588	364	56.00	1168.00	149.76
1592	364	56.00	1172.00	150.27
1596	364	56.00	1176.00	150.78
1600	364	56.00	1180.00	151.30

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
1604	364	56.00	1184.00	151.81
1608	364	56.00	1188.00	152.32
1612	364	56.00	1192.00	152.83
1616	364	56.00	1196.00	153.34
1620	364	56.00	1200.00	153.86
1624	364	56.00	1204.00	154.37
1628	364	56.00	1208.00	154.88
1632	364	56.00	1212.00	155.39
1636	364	56.00	1216.00	155.90
1640	364	56.00	1220.00	156.42
1644	364	56.00	1224.00	156.93
1648	364	56.00	1228.00	157.44
1652	364	56.00	1232.00	157.95
1656	364	56.00	1236.00	158.46
1660	364	56.00	1240.00	158.98
1664	364	56.00	1244.00	159.49
1668	364	56.00	1248.00	160.00
1672	364	56.00	1252.00	160.51
1676	364	56.00	1256.00	161.02
1680	364	56.00	1260.00	161.54
1684	364	56.00	1264.00	162.05
1688	364	56.00	1268.00	162.56
1692	364	56.00	1272.00	163.07
1696	364	56.00	1276.00	163.58
1700	364	56.00	1280.00	164.10
1704	364	56.00	1284.00	164.61
1708	364	56.00	1288.00	165.12
1712	364	56.00	1292.00	165.63
1716	364	56.00	1296.00	166.14
1720	364	56.00	1300.00	166.66
1724	364	56.00	1304.00	167.17
1728	364	56.00	1308.00	167.68
1732	364	56.00	1312.00	168.19
1736	364	56.00	1316.00	168.70
1740	364	56.00	1320.00	169.22
1744	364	56.00	1324.00	169.73
1748	364	56.00	1328.00	170.24
1752	364	56.00	1332.00	170.75
1756	364	56.00	1336.00	171.26
1760	364	56.00	1340.00	171.78
1764	364	56.00	1344.00	172.29
1768	364	56.00	1348.00	172.80
1772	364	56.00	1352.00	173.31
1776	364	56.00	1356.00	173.82
1780	364	56.00	1360.00	174.34
1784	364	56.00	1364.00	174.85
1788	364	56.00	1368.00	175.36
1792	364	56.00	1372.00	175.87
1796	364	56.00	1376.00	176.38
1800	364	56.00	1380.00	176.90
1804	364	56.00	1384.00	177.41
1808	364	56.00	1388.00	177.92
1812	364	56.00	1392.00	178.43
1816	364	56.00	1396.00	178.94
1820	364	56.00	1400.00	179.46

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
1824	364	56.00	1404.00	179.97
1828	364	56.00	1408.00	180.48
1832	364	56.00	1412.00	180.99
1836	364	56.00	1416.00	181.50
1840	364	56.00	1420.00	182.02
1844	364	56.00	1424.00	182.53
1848	364	56.00	1428.00	183.04
1852	364	56.00	1432.00	183.55
1856	364	56.00	1436.00	184.06
1860	364	56.00	1440.00	184.58
1864	364	56.00	1444.00	185.09
1868	364	56.00	1448.00	185.60
1872	364	56.00	1452.00	186.11
1876	364	56.00	1456.00	186.62
1880	364	56.00	1460.00	187.14
1884	364	56.00	1464.00	187.65
1888	364	56.00	1468.00	188.16
1892	364	56.00	1472.00	188.67
1896	364	56.00	1476.00	189.18
1900	364	56.00	1480.00	189.70
1904	364	56.00	1484.00	190.21
1908	364	56.00	1488.00	190.72
1912	364	56.00	1492.00	191.23
1916	364	56.00	1496.00	191.74
1920	364	56.00	1500.00	192.26
1924	364	56.00	1504.00	192.77
1928	364	56.00	1508.00	193.28
1932	364	56.00	1512.00	193.79
1936	364	56.00	1516.00	194.30
1940	364	56.00	1520.00	194.82
1944	364	56.00	1524.00	195.33
1948	364	56.00	1528.00	195.84
1952	364	56.00	1532.00	196.35
1956	364	56.00	1536.00	196.86
1960	364	56.00	1540.00	197.38
1964	364	56.00	1544.00	197.89
1968	364	56.00	1548.00	198.40
1972	364	56.00	1552.00	198.91
1976	364	56.00	1556.00	199.42
1980	364	56.00	1560.00	199.94
1984	364	56.00	1564.00	200.45
1988	364	56.00	1568.00	200.96
1992	364	56.00	1572.00	201.47
1996	364	56.00	1576.00	201.98
2000	364	56.00	1580.00	202.50
2004	364	56.00	1584.00	203.01
2008	364	56.00	1588.00	203.52
2012	364	56.00	1592.00	204.03
2016	364	56.00	1596.00	204.54
2020	364	56.00	1600.00	205.06
2024	364	56.00	1604.00	205.57
2028	364	56.00	1608.00	206.08
2032	364	56.00	1612.00	206.59
2036	364	56.00	1616.00	207.10
2040	364	56.00	1620.00	207.62

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
2044	364	56.00	1624.00	208.13
2048	364	56.00	1628.00	208.64
2052	364	56.00	1632.00	209.15
2056	364	56.00	1636.00	209.66
2060	364	56.00	1640.00	210.18
2064	364	56.00	1644.00	210.69
2068	364	56.00	1648.00	211.20
2072	364	56.00	1652.00	211.71
2076	364	56.00	1656.00	212.22
2080	364	56.00	1660.00	212.74
2084	364	56.00	1664.00	213.25
2088	364	56.00	1668.00	213.76
2092	364	56.00	1672.00	214.27
2096	364	56.00	1676.00	214.78
2100	364	56.00	1680.00	215.30
2104	364	56.00	1684.00	215.81
2108	364	56.00	1688.00	216.32
2112	364	56.00	1692.00	216.83
2116	364	56.00	1696.00	217.34
2120	364	56.00	1700.00	217.86
2124	364	56.00	1704.00	218.37
2128	364	56.00	1708.00	218.88
2132	364	56.00	1712.00	219.39
2136	364	56.00	1716.00	219.90
2140	364	56.00	1720.00	220.42
2144	364	56.00	1724.00	220.93
2148	364	56.00	1728.00	221.44
2152	364	56.00	1732.00	221.95
2156	364	56.00	1736.00	222.46
2160	364	56.00	1740.00	222.98
2164	364	56.00	1744.00	223.49
2168	364	56.00	1748.00	224.00
2172	364	56.00	1752.00	224.51
2176	364	56.00	1756.00	225.02
2180	364	56.00	1760.00	225.54
2184	364	56.00	1764.00	226.05
2188	364	56.00	1768.00	226.56
2192	364	56.00	1772.00	227.07
2196	364	56.00	1776.00	227.58
2200	364	56.00	1780.00	228.10
2204	364	56.00	1784.00	228.61
2208	364	56.00	1788.00	229.12
2212	364	56.00	1792.00	229.63
2216	364	56.00	1796.00	230.14
2220	364	56.00	1800.00	230.66
2224	364	56.00	1804.00	231.17
2228	364	56.00	1808.00	231.68
2232	364	56.00	1812.00	232.19
2236	364	56.00	1816.00	232.70
2240	364	56.00	1820.00	233.22
2244	364	56.00	1824.00	233.73
2248	364	56.00	1828.00	234.24
2252	364	56.00	1832.00	234.75
2256	364	56.00	1836.00	235.26
2260	364	56.00	1840.00	235.78

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
2264	364	56.00	1844.00	236.29
2268	364	56.00	1848.00	236.80
2272	364	56.00	1852.00	237.31
2276	364	56.00	1856.00	237.82
2280	364	56.00	1860.00	238.34
2284	364	56.00	1864.00	238.85
2288	364	56.00	1868.00	239.36
2292	364	56.00	1872.00	239.87
2296	364	56.00	1876.00	240.38
2300	364	56.00	1880.00	240.90
2304	364	56.00	1884.00	241.41
2308	364	56.00	1888.00	241.92
2312	364	56.00	1892.00	242.43
2316	364	56.00	1896.00	242.94
2320	364	56.00	1900.00	243.46
2324	364	56.00	1904.00	243.97
2328	364	56.00	1908.00	244.48
2332	364	56.00	1912.00	244.99
2336	364	56.00	1916.00	245.50
2340	364	56.00	1920.00	246.02
2344	364	56.00	1924.00	246.53
2348	364	56.00	1928.00	247.04
2352	364	56.00	1932.00	247.55
2356	364	56.00	1936.00	248.06
2360	364	56.00	1940.00	248.58
2364	364	56.00	1944.00	249.09
2368	364	56.00	1948.00	249.60
2372	364	56.00	1952.00	250.11
2376	364	56.00	1956.00	250.62
2380	364	56.00	1960.00	251.14
2384	364	56.00	1964.00	251.65
2388	364	56.00	1968.00	252.16
2392	364	56.00	1972.00	252.67
2396	364	56.00	1976.00	253.18
2400	364	56.00	1980.00	253.70
2404	364	56.00	1984.00	254.21
2408	364	56.00	1988.00	254.72
2412	364	56.00	1992.00	255.23
2416	364	56.00	1996.00	255.74
2420	364	56.00	2000.00	256.26
2424	364	56.00	2004.00	256.77
2428	364	56.00	2008.00	257.28
2432	364	56.00	2012.00	257.79
2436	364	56.00	2016.00	258.30
2440	364	56.00	2020.00	258.82
2444	364	56.00	2024.00	259.33
2448	364	56.00	2028.00	259.84
2452	364	56.00	2032.00	260.35
2456	364	56.00	2036.00	260.86
2460	364	56.00	2040.00	261.38
2464	364	56.00	2044.00	261.89
2468	364	56.00	2048.00	262.40
2472	364	56.00	2052.00	262.91
2476	364	56.00	2056.00	263.42
2480	364	56.00	2060.00	263.94

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
2484	364	56.00	2064.00	264.45
2488	364	56.00	2068.00	264.96
2492	364	56.00	2072.00	265.47
2496	364	56.00	2076.00	265.98
2500	364	56.00	2080.00	266.50
2504	364	56.00	2084.00	267.01
2508	364	56.00	2088.00	267.52
2512	364	56.00	2092.00	268.03
2516	364	56.00	2096.00	268.54
2520	364	56.00	2100.00	269.06
2524	364	56.00	2104.00	269.57
2528	364	56.00	2108.00	270.08
2532	364	56.00	2112.00	270.59
2536	364	56.00	2116.00	271.10
2540	364	56.00	2120.00	271.62
2544	364	56.00	2124.00	272.13
2548	364	56.00	2128.00	272.64
2552	364	56.00	2132.00	273.15
2556	364	56.00	2136.00	273.66
2560	364	56.00	2140.00	274.18
2564	364	56.00	2144.00	274.69
2568	364	56.00	2148.00	275.20
2572	364	56.00	2152.00	275.71
2576	364	56.00	2156.00	276.22
2580	364	56.00	2160.00	276.74
2584	364	56.00	2164.00	277.25
2588	364	56.00	2168.00	277.76
2592	364	56.00	2172.00	278.27
2596	364	56.00	2176.00	278.78
2600	364	56.00	2180.00	279.30
2604	364	56.00	2184.00	279.81
2608	364	56.00	2188.00	280.32
2612	364	56.00	2192.00	280.83
2616	364	56.00	2196.00	281.34
2620	364	56.00	2200.00	281.86
2624	364	56.00	2204.00	282.37
2628	364	56.00	2208.00	282.88
2632	364	56.00	2212.00	283.39
2636	364	56.00	2216.00	283.90
2640	364	56.00	2220.00	284.42
2644	364	56.00	2224.00	284.93
2648	364	56.00	2228.00	285.44
2652	364	56.00	2232.00	285.95
2656	364	56.00	2236.00	286.46
2660	364	56.00	2240.00	286.98
2664	364	56.00	2244.00	287.49
2668	364	56.00	2248.00	288.00
2672	364	56.00	2252.00	288.51
2676	364	56.00	2256.00	289.02
2680	364	56.00	2260.00	289.54
2684	364	56.00	2264.00	290.05
2688	364	56.00	2268.00	290.56
2692	364	56.00	2272.00	291.07
2696	364	56.00	2276.00	291.58
2700	364	56.00	2280.00	292.10

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
2704	364	56.00	2284.00	292.61
2708	364	56.00	2288.00	293.12
2712	364	56.00	2292.00	293.63
2716	364	56.00	2296.00	294.14
2720	364	56.00	2300.00	294.66
2724	364	56.00	2304.00	295.17
2728	364	56.00	2308.00	295.68
2732	364	56.00	2312.00	296.19
2736	364	56.00	2316.00	296.70
2740	364	56.00	2320.00	297.22
2744	364	56.00	2324.00	297.73
2748	364	56.00	2328.00	298.24
2752	364	56.00	2332.00	298.75
2756	364	56.00	2336.00	299.26
2760	364	56.00	2340.00	299.78
2764	364	56.00	2344.00	300.29
2768	364	56.00	2348.00	300.80
2772	364	56.00	2352.00	301.31
2776	364	56.00	2356.00	301.82
2780	364	56.00	2360.00	302.34
2784	364	56.00	2364.00	302.85
2788	364	56.00	2368.00	303.36
2792	364	56.00	2372.00	303.81
2795	364	56.00	2375.00	304.00

If the employee's gross pay is over £2795, go to page 55

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

Table letter **B**

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 £4695.29)		
1	subtract the UEL figure from the total gross pay	$£4695.29 - £2795 = £1900.29$		
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)
	+	£419.19 (due for employee and employer on earnings at UEL)		£115.19 (due for employee on earnings at UEL)
		Totals	£681.39	£134.19
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
364	56.00	2375.00	681.39	134.19

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 £4695.29)								
1	subtract the UEL figure from the total gross pay	$£4695.29 - £2795 = £1900.29$								
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	<table border="0" style="margin-left: 20px;"> <tr> <td style="padding-right: 20px;">Amount</td> <td>Employer's contributions</td> </tr> <tr> <td>£1000</td> <td>£128.00</td> </tr> <tr> <td>£900</td> <td>£115.20</td> </tr> <tr> <td>Total</td> <td>£243.20</td> </tr> </table>	Amount	Employer's contributions	£1000	£128.00	£900	£115.20	Total	£243.20
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	<table border="0" style="margin-left: 20px;"> <tr> <td colspan="2">Total payable by employer is:</td> </tr> <tr> <td>£243.20</td> <td>(further employer NICs)</td> </tr> <tr> <td>+</td> <td>£304.00 (due for employer on earnings at UEL)</td> </tr> <tr> <td>=</td> <td>£547.20</td> </tr> </table>	Total payable by employer is:		£243.20	(further employer NICs)	+	£304.00 (due for employer on earnings at UEL)	=	£547.20
Total payable by employer is:										
£243.20	(further employer NICs)									
+	£304.00 (due for employer on earnings at UEL)									
=	£547.20									
6	record the figure resulting from Step 5 in column 1d of form P11	<p>On form P11 record</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #f2f2f2;"> <th style="padding: 2px 5px;">Col 1a</th> <th style="padding: 2px 5px;">Col 1b</th> <th style="padding: 2px 5px;">Col 1c</th> <th style="padding: 2px 5px;">Col 1d</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px 5px;">364</td> <td style="padding: 2px 5px;">56.00</td> <td style="padding: 2px 5px;">2375.00</td> <td style="padding: 2px 5px;">547.20</td> </tr> </tbody> </table>	Col 1a	Col 1b	Col 1c	Col 1d	364	56.00	2375.00	547.20
Col 1a	Col 1b	Col 1c	Col 1d							
364	56.00	2375.00	547.20							

Additional gross pay table

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

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

